

# **NORTH COUNTY RECREATION DISTRICT**



**Adopted Budget**

**FY 2025-2026**

**RESOURCES**  
**General Fund**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Summary	BUDGET YEAR 2025-2026								
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024			RESOURCE DESCRIPTION	Activities	Admin	Aquatics	Fitness	Performing Arts Center	Youth	Non-Allocated	Total	
1	579,419	685,245	816,814	794,872	Net Working Capital - Unrestricted							424,128	424,128	1
2	30,492	30,736	2,200	17,568	Net Working Capital - Restricted	200		2,000					2,200	2
3	31,380	30,000	31,000	31,650	Previously Levied Taxes							32,550	32,550	3
4	26,495	12,000	30,000	53,000	Interest Income		6,500						6,500	4
5														5
6					OTHER RESOURCES									6
7	256,883	227,500	243,800	227,008	User Fees and Other Charges	4,031		87,400	135,600	24,000	81,160		332,191	7
8	12,301	12,500	12,000	10,955	Fundraising Income				10,000				10,000	8
9	29,488	46,040	41,000	19,384	Grants/Scholarships		240,000	3,000	4,163	57,000	26,511		330,674	9
10	51,451	44,286	45,999	44,302	Pre-school Teacher Reimbursement		48,299						48,299	10
11	13,489	13,150	15,150	15,595	Dedicated Space Rentals		15,375			2,200			17,575	11
12		1,000	1,000		Sponsors					4,000			4,000	12
13	25,361	17,545	20,717	17,501	TBCC/ School Contracts			15,319	10,080				25,399	13
14	586	2,250	2,250	300	Concession Income			3,000		0			3,000	14
15	8,670	29,900	19,450	7,455	Donations	200	5,000	2,500	0	750	5,000		13,450	15
16	1,100	3,200	6,000	7,500	Misc. income		3,000						3,000	16
17														17
18					TRANSFERS - IN									18
19	195,250	0			TRANSFER FROM CARF - For FF&C Debt Service									19
20					Transfer grants from Non-Depart.									20
21														21
22														22
23														23
24														24
25	1,262,365	1,155,352	1,287,380	1,247,090	Total Resources, Except Taxes	4,431	318,174	113,219	159,843	87,950	112,671	456,678	1,252,966	25
26		1,126,455	1,180,768	1,143,933	Taxes estimated to be received							1,254,301	1,254,301	26
27	1,120,815				Taxes collected in year levied									27
28	2,383,180	2,281,807	2,468,148	2,391,023	TOTAL RESOURCES	4,431	318,174	113,219	159,843	87,950	112,671	1,710,979	2,507,267	28

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## RESOURCES

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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Activities	BUDGET YEAR 2025-2026			
	Second Preceding Year 2022-2023	First Preceding Year 2023-2024			RESOURCE DESCRIPTION	1  Proposed by Budget Officer	2  Approved by Budget Committee	3  Adopted By Governing Body	
1	200	200	200	200	Balance Forward - Scholarships	200	200	200	1
2									2
3	142	315	300	250	User Fees and Other Charges:	4,031	4,031	4,031	3
4					Workshops				4
5					Trips- Event fees & transportation (general)	2,000	2,000	2,000	5
6					Trips - Event fees & transportation				6
7					Activity Administration Fee (10%)				7
8					Friends of NCRD Scholarships	1,061	1,061	1,061	8
9	1,000	0	200	0	Donations	200	200	200	9
10									10
11	1,342	515	700	450	<b>Total Income</b>	7,492	7,492	7,492	11
12									12
13					TRANSFERS FROM OTHER ACCOUNTS				13
14					Scholarship Fund (Friend of NCRD)				14
15					Transfers from RBP capacity fund				15
16					Res. 18-04 - Contingency Funds Expenditure				16
17	1,342	515	700	450	<b>TOTAL RESOURCES - ACTIVITIES</b>	<b>7,492</b>	<b>7,492</b>	<b>7,492</b>	17

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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Administration & Facilities  RESOURCE DESCRIPTION	BUDGET YEAR 2025-2026			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023				1  Proposed by Budget Officer	2  Approved by Budget Committee	3  Adopted By Governing Body	
1	1,000	1,000			Balance Forward - Donation for Training				1
2	200	0			Balance Forward - Scholarships				2
3									3
4					User Fees and Other Charges				4
5	12,179	0	2,000	0	Grants	240,000	240,000	240,000	5
6	12,715	1,032	5,000	5,000	Donations	5,000	5,000	5,000	6
7	44,820	51,451	45,999	25,792	Pre-school Teacher Wage Reimbursement	48,299	48,299	48,299	7
8	9,023	8,549	11,000	7,798	Community Center Room Rentals	12,000	12,000	12,000	8
9	3,675	3,150	3,150	1,750	Pre-school Room Rental	3,375	3,375	3,375	9
10	4,314	26,495	30,000	93,397	Interest Income	6,500	6,500	6,500	10
11	1,859	1,102	6,000	2,740	Misc.	3,000	3,000	3,000	11
12									12
13									13
14	89,785	92,779	103,149	136,476	<b>Total Income</b>	<b>318,174</b>	<b>318,174</b>	<b>318,174</b>	14
15									15
16					TRANSFERS FROM OTHER ACCOUNTS				16
17									17
18									18
19	89,785	92,779	103,149	136,476	<b>TOTAL RESOURCES - FACILITIES &amp; ADMIN.</b>	<b>318,174</b>	<b>318,174</b>	<b>318,174</b>	19

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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Aquatics	BUDGET YEAR 2025-2026			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			RESOURCE DESCRIPTION	1  Proposed by Budget Officer	2  Approved by Budget Committee	3  Adopted By Governing Body	
1	5,130				Balance Forward - Scholarships				1
2		2,000	2,000	2,000	Balance Forward - Donation	2,000	2,000	2,000	2
3	44,278	57,474	55,000	32,840	User Fees and Other Charges	85,000	85,000	85,000	3
4	2,400	2,320	2,400	560	Pre-school (per contract) 30 swims @ \$80	2,400	2,400	2,400	4
5	100	1,500	0	0	Pool-a-thon				5
6	1,221	2,983	5,500	2,468	Grants/Scholarships	3,000	3,000	3,000	6
7	2,150	20,556	11,067	0	School Swim Program NKN #56	11,399	11,399	11,399	7
8					Scholarships				8
9					Grants				9
10	1,722	848	2,000	704	TBCC Contract	3,920	3,920	3,920	10
11	814	586	2,000	130	Concession Income	3,000	3,000	3,000	11
12	2,000	3,500	4,000	2,100	Donations	2,500	2,500	2,500	12
13									13
14									14
15	59,815	91,767	83,967	40,801	<b>Total Income</b>	<b>113,219</b>	<b>113,219</b>	<b>113,219</b>	15
16									16
17					TRANSFERS FROM OTHER ACCOUNTS				17
18					Transfers of Grants to Departments				18
19									19
20									20
21									21
22									22
23									23
24	59,815	91,767	83,967	40,801	<b>TOTAL RESOURCES - AQUATICS</b>	<b>113,219</b>	<b>113,219</b>	<b>113,219</b>	24

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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Fitness	BUDGET YEAR 2025-2026			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			RESOURCE DESCRIPTION	1  Proposed by Budget Officer	2  Approved by Budget Committee	3  Adopted By Governing Body	
1					Balance Forward - Scholarships				1
2									2
3	94,903	137,406	116,000	94,757	User Fees and Charges	127,600	127,600	127,600	3
4	6,390	8,001	7,000	675	Event - Participants	5,000	5,000	5,000	4
5	2,267	2,800	5,000	1,200	Event - Sponsors	5,000	5,000	5,000	5
6	870	1,293	2,000	3,032	Scholarships	4,163	4,163	4,163	6
7	4,299	3,956	5,250	3,626	TBCC Contract	10,080	10,080	10,080	7
8	5,030	3,520	2,250	385	Donations	0	0	0	8
9					Fitness Personal Training	8,000	8,000	8,000	9
10									10
11	113,759	156,976	137,500	103,674	<b>Total Income</b>	159,843	159,843	159,843	11
12									12
13					TRANSFERS FROM OTHER ACCOUNTS				13
14									14
15									15
16	113,759	156,976	137,500	103,674	<b>TOTAL RESOURCES - FITNESS</b>	<b>159,843</b>	<b>159,843</b>	<b>159,843</b>	16

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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Performing Arts Center	BUDGET YEAR 2025-2026			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			RESOURCE DESCRIPTION	1  Proposed by Budget Officer	2  Approved by Budget Committee	3  Adopted By Governing Body	
1	16,000	2,000			Balance Forward - Grants				1
2									2
3	2,688	5,771	8,000	392	Ticket Sales	8,000	8,000	8,000	3
4	1,255	8,642	16,000	15,350	Riverbend Players	16,000	16,000	16,000	4
5	1,500	2,006	15,000	0	Grants/Scholarships	57,000	57,000	57,000	5
6	480	1,790	1,000	1,445	Rental fees	2,200	2,200	2,200	6
7			1,000	2,984	Event Sponsorships	4,000	4,000	4,000	7
8			250	0	Concessions	0	0	0	8
9	3,000		3,000	1,140	Donations	750	750	750	9
10									10
11	24,923	20,209	44,250	21,311	<b>Total Income</b>	87,950	87,950	87,950	11
12									12
13					TRANSFERS FROM OTHER ACCOUNTS				13
14	87				Res. 18-04 - Contingency Funds Expenditure				14
15	24,923	20,209	44,250	21,311	<b>TOTAL RESOURCES - PERFORM ARTS CNTR</b>	<b>87,950</b>	<b>87,950</b>	<b>87,950</b>	15

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**RESOURCES**  
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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Youth  RESOURCE DESCRIPTION	BUDGET YEAR 2025-2026			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023				1  Proposed by Budget Officer	2  Approved by Budget Committee	3  Adopted By Governing Body	
1	18,089	9,046			Balance Forward - Grants/Donations				1
2	383								2
3					User Fees and Other Charges:				3
4	25,805	30,922	36,000	25,718	Youth Program	61,500	61,500	61,500	4
5	7,468	8,987	7,000	4,352	Youth Sports	11,700	11,700	11,700	5
6	6,055	5,045	5,500	1,607	Youth Camps	7,960	7,960	7,960	6
7									7
8									8
9					Fundraising				9
10		12,000	9,000	9,000	Grants	15,000	15,000	15,000	10
11	4,054	11,206	7,500	7,674	Scholarships	11,511	11,511	11,511	11
12					Team Sports Sponsors				12
13	2,020	618	5,000	4,194	Donations	5,000	5,000	5,000	13
14									14
15									15
16	63,874	77,824	70,000	52,544	<b>Total Income</b>	<b>112,671</b>	<b>112,671</b>	<b>112,671</b>	16
17									17
18					TRANSFERS FROM OTHER ACCOUNTS				18
19					Transfers of grants to departments				19
20									20
21					Res. 18-04 - Contingency Funds Expenditure				21
22	63,874	77,824	70,000	52,544	<b>TOTAL RESOURCES - YOUTH</b>	<b>112,671</b>	<b>112,671</b>	<b>112,671</b>	22

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## RESOURCES

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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Other - Non-Allocated	BUDGET YEAR 2025-2026			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			RESOURCE DESCRIPTION	1  Proposed by Budget Officer	2  Approved by Budget Committee	3  Adopted By Governing Body	
1					Grants & Donations, NCRD				1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18		0	0	0	Total Grants	0	0	0	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	0	0	0	0	TOTAL RESOURCES - OTHER - GRANTS AND GRANT RELATED DONATIONS	0	0	0	26

# RESOURCES

## General Fund

## NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Other - Non-Allocated	BUDGET YEAR 2025-2026			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			RESOURCE DESCRIPTION	1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	605,387	579,419	816,814		Net Working Capital - Unrestricted	424,128	424,128	424,128	1
2	35,872	16,246			Net Working Capital - Restricted				2
3									3
4									4
5									5
6									6
7									7
8									8
9	641,259	595,665	816,814	0	Net Working Capital	424,128	424,128	424,128	9
10									10
11					Taxes Estimated to be Received				11
12	37,156	31,380	31,000	29,168	Previously Levied Taxes	32,550	32,550	32,550	12
13					Permanent Tax Base				13
14			579,945	527,874	1,679,577.69 @ \$0.3861 = \$648,484.95 x 95% = \$616,060.70	616,061	616,061	616,061	14
15					Local Option Tax - Year 3				15
16			600,823	839,321	1,679,577.69 @ \$0.4000 = \$671,831.08 x 95% = \$638,239.53	638,240	638,240	638,240	16
17					Total tax levied: \$1,378,212.00				17
18					GO Bond taxes estimated to be received				18
19	1,067,415	1,120,815	1,211,768	1,396,363	Total Tax Expected to be received: (95%)	1,286,851	1,286,851	1,286,851	19
20	190,917	195,250			TRANSFER FROM CARF - For FF&C Debt Service				20
21									21
22					Taxes Collected in Year levied				22
23					Taxes share to balance				23
24	1,936,747	1,943,110	2,028,582	2,792,725	TOTAL RESOURCES - OTHER	1,710,979	1,710,979	1,743,529	24



	Second Preceding Year 21/22	First Preceding Year 22/23	Budget 23/24	Forecast FY 24/25	NORTH COUNTY RECREATION DISTRICT SUMMARY OF 2025-2026 GENERAL FUND EXPENDITURES								TOTAL	
					Expenditure Description									
						Activities	Admin	Aquatics	Fitness	PAC	Youth	Non-Allocated		
48	7,826	5,151	19,500	4,500	Artist Fees					22,000			22,000	48
49	2,728	10,595	14,500	14,500	Fundraising Expenses				10,000				10,000	49
50	18,385	12,437	16,000	14,000	Camps/Workshops						14,000		14,000	50
51	17,866	30,911	24,000	30,900	Professional Services		49,000						49,000	51
52	1,169	106	0	0	Activity/ Event Fees								0	52
53	7,873	4,161	8,200	7,056	Training, Certifications		5,000	8,000	2,000		1,200		16,200	53
54	1,858	542	1,000	607	Transportation/Mileage		1,500						1,500	54
55	4,259	6,605	4,200	5,320	Bank Charges		5,400						5,400	55
56	2,627	8,391	57,040	8,335	Grants / Donations	200	15,000	0	0	57,000	6,000		78,200	56
57					Utilities								0	57
58	21,200	20,905	21,312	20,014	Electricity		9,000	7,500	2,480	3,120	2,884		24,984	58
59	2,597	2,597	2,600	2,716	Garbage		3,000						3,000	59
60	45,262	49,760	50,000	42,000	Oil		0	0					0	60
61	487	494	600	500	Propane		500	22,500					23,000	61
62	2,592	2,026	2,625	2,592	Sewer		1,300	800		416			2,516	62
63	17,720	24,967	24,984	25,163	Internet/Phones	200	12,600	4,657	2,855	1,248	2,472		24,033	63
64	3,882	7,369	7,476	10,621	Water		3,500	4,000		1,015			8,515	64
65	290,970	304,119	413,297	337,166	TOTAL MATERIALS AND SERVICES	1,400	209,200	84,157	25,835	95,299	38,056	0	453,948	65
66					NONCURRENT LIABILITIES									66
67					TOTAL PAY DOWN OF NONCURRENT LIABILITIES									67
68	33,200	0	40,000	0	Contingency							20,000	20,000	68
69			44,000	44,000	Transfer to Aquatic Center Project Fund									69
70	1,399,475	1,572,939	1,746,551	1,376,609	GENERAL FUND EXPENDITURES	19,160	747,134	476,453	260,508	133,434	171,656	301,400	2,109,745	70
				1,014,414	Reserved for Future Expenditures									
71	890,770	810,241	535,256		Ending Fund Balance							397,522	397,522	71
72	2,290,245	2,383,180	2,281,807	2,391,023	TOTAL GENERAL FUND EXPENDITURES	19,160	747,134	476,453	260,508	133,434	171,656	698,922	2,507,267	72

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Activities	BUDGET YEAR 2025-2026				
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION	Hours	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1					<b><u>PERSONNEL SERVICES</u></b>					1
2	14,808	15,735	20,572	12,680	Activities Coordinator (0.4 fte)	748	16,000	16,000	16,000	2
3										3
4	380	453	618		<b><u>COLA @ 3%</u></b>		480	480	480	4
5	1,186	1,295	1,695	1,040	Payroll Expenses @ 8%		1,280	1,280	1,280	5
6										6
7	16,374	17,483	22,885	13,721	<b>TOTAL PERSONNEL SERVICES (.4 fte)</b>		<b>17,760</b>	<b>17,760</b>	<b>17,760</b>	7
8										8
9					<b><u>TRANSFERS</u></b>					9
10										10
11	0	0	0		<b>TOTAL TRANSFERS</b>		0	0	0	11
12										12
13					<b><u>MATERIALS AND SERVICES</u></b>					13
14										14
15	469	106	400	383	Supplies		1,000	1,000	1,000	15
16	1,169	107			Event Fees - General		2,600	2,600	2,600	16
17			200		Donations		200	200	200	17
18										18
19					<b><u>Utilities</u></b>					19
20	886	1,180	0	173	Internet/Phones		200	200	200	20
21	2,524	1,393	600	556	<b>TOTAL MATERIALS AND SERVICES</b>		4,000	4,000	4,000	21
22										22
23	18,898	18,876	23,485	14,277	<b>TOTAL ACTIVITIES REQUIREMENTS</b>		<b>21,760</b>	<b>21,760</b>	<b>21,760</b>	23

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data			Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024 2025	Administration & Facilities	BUDGET YEAR 2025-2026					
Second Preceding Year 2021-2022	First Preceding Year 2022-2023	REQUIREMENTS DESCRIPTION			Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1					PERSONNEL SERVICES					1	
2	84,640	83,031	84,000	67,583	Executive Director (1 fte)	2,080		104,000	104,000	104,000	2
3	10,400	7,200			Assistant Executive Director						3
4	65,279	63,600	63,615	30,750	Finance Manager (1 fte)	2,080		90,480	90,480	90,480	4
5	43,253	44,690	59,280	22,573	Patron Relation Specialist (1.32 fte )	2,745		64,508	64,508	64,508	5
6	38,000	47,640	42,592	33,127	Pre-School Teacher (.75 fte)	1,560		48,299	48,299	48,299	6
7	19,527	22,192	39,520	11,557	Custodial Staff (.5 fte )	1,040		21,840	21,840	21,840	7
8	39,981	44,601	46,800	20,523	Facility Operations Manager (0 fte)	0		0	0	0	8
9	45,514	44,931	45,760	27,509	Maintenance Supervisor (.8 fte )	1,664		49,504	49,504	49,504	9
10			52,000	41,336	Admin Specialist (0.0 fte)	2,080		0	0	0	10
11			25,220	18,590	Maintenance II (1 fte)	2,080		48,880	48,880	48,880	11
12	1,150	0	21,840	13,100	Maintenance & Gardening (.5 fte)	0		0	0	0	12
13					Salary Adjustments						13
14	3,638	1,326			Overtime						14
15			10,622		COLA @3.0% (excluding Ex.Dir.)			9,705	9,705		15
16	351,382	359,211	491,249		Total (6.57 fte)			437,216	437,216	427,511	16
17											17
18					Other Personnel Expenses						18
19	25,670	27,864	39,300	24,530	Payroll Expenses @ 8%			34,977	34,977	34,201	19
20	29,199	30,502	58,260	16,984	Health Insurance/Benefits			45,936	45,936	45,936	20
21											21
22	-73	4,277	5,200	5,156	Worker's Comp Insurance (all staff)			5,356	5,356	5,356	22
23					Employee Benefits						23
24	7,588	8,626	18,141	5,673	Retirement 2% plus 3% match			14,449	14,449	14,449	24
25											25
26	413,766	430,480	612,150	338,990	TOTAL PERSONNEL SERVICES			537,934	537,934	527,453	26
27											27
28					TRANSFERS						28
29											29
30	0	0	0		TOTAL TRANSFERS			0	0	0	30

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024 2025	Administration & Facilities	BUDGET YEAR 2025-2026				
Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
31				<b>MATERIALS AND SERVICES</b>					31
32	7,874	3,600	8,000	4,979 Maintenance / Repairs - Main Building			30,000	30,000	30,000 32
33	2,629	1,704	3,000	3,075 Maintenance / Repairs - Aquatic Facility			1,500	1,500	1,500 33
34	15,908	8,015	15,500	18,036 Groundskeeping & Maintenance - Main Building			0	0	0 34
35	3,683	4,433	4,500	2,660 Janitorial Supplies			4,500	4,500	4,500 35
36	2,750	1,728	2,500	1,625 Champ Field			4,000	4,000	4,000 36
37	1,167	2,983	3,200	5,663 Inspections/Licenses and Dues			3,500	3,500	3,500 37
38	12,539	7,413	9,500	7,520 Office/Program Equipment			10,000	10,000	10,000 38
39	12,690	12,019	10,500	9,952 Office/Program Supplies			11,000	11,000	11,000 39
40	24,938	26,938	38,000	37,466 Property and Casualty Insurance			39,900	39,900	39,900 40
41	1,649	1,411	2,500	2,074 Ads,Printing, Newsletter, PR, Promotions			2,500	2,500	2,500 41
42	17,866	30,910	36,000	42,216 Professional Services			33,000	49,000	49,000 42
43	1,440	1,060	2,000	525 Training/Certifications			5,000	5,000	5,000 43
44	1,858	542	750	0 Transportation/Mileage			1,500	1,500	1,500 44
45	4,259	6,605	5,400	3,701 Bank charges			5,400	5,400	5,400 45
46			7,500	4,071 Misc.			5,000	5,000	5,000 46
47			2,000	Grants			10,000	10,000	10,000 47
48		1,008	5,000	5,000 Donations			5,000	5,000	5,000 48
49				<b>Utilities</b>					49
50	8,479	8,362	8,500	7,410 Electricity			9,000	9,000	9,000 50
51	2,597	2,597	2,844	2,116 Garbage			3,000	3,000	3,000 51
52				Oil					52
53	1,134	851	1,300	914 Sewer			1,300	1,300	1,300 53
54	8,860	12,506	12,600	10,950 Internet/Phones			12,600	12,600	12,600 54
55	1,913	3,480	5,000	3,904 Water			3,500	3,500	3,500 55
56	487	494	500	9,516 Propane			500	500	500 56
57	134,720	138,659	186,594	183,371 <b>TOTAL MATERIALS AND SERVICES</b>			201,700	217,700	217,700 57
58									58
59	548,486	569,139	798,744	522,362 <b>TOTAL ADMINISTRATION REQUIREMENTS</b>			<b>739,634</b>	<b>755,634</b>	<b>745,153</b> 59

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	AQUATICS	BUDGET YEAR 2025-2026					
Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				<u>PERSONNEL SERVICES</u>					1	
2	64,207	59,418	68,286	51,453 Aquatics Director (1.0 fte )	2,080		68,286	68,286	68,286	2
3	52,757	34,013	58,906	14,832 Swim Program Coordinator ( 0.5 fte )	1,040		26,520	26,520	26,520	3
4	35,903	48,261	58,713	31,954 Aquatics Instructors ( 1.1 fte )	2,300		46,000	46,000	46,000	4
5	25,733	21,536	21,840	12,713 Aquatics Maintenance Supervisor (0.2 fte )	416		12,376	12,376	12,376	5
6	62,061	64,637	90,950	34,636 Lifeguards (2.57 fte )	5,350		104,058	104,058	104,058	6
7			91,520	0 Patron Relation Specialist (1.65 fte)	3,438		68,760	68,760	68,760	7
8	8,425			Overtime						8
9			7,194	COLA @ 3.0%			9,780	9,780	9,780	9
10	249,086	227,865	397,409	145,588 <b>Total (FTE = 7.32)</b>			<b>335,780</b>	<b>335,780</b>	<b>335,780</b>	10
11				Employee benefits						11
12	20,297	18,458	31,793	11,894 Payroll Expenses @ 8%			26,862	26,862	26,862	12
13	35,252	27,853	34,561	8,755 Health Insurance/Benefits			22,968	22,968	22,968	13
14	7,581	5,677	9,218	3,502 Retirement 2% contribution + 3% match			6,685	6,685	6,685	14
15										15
16										16
17	312,216	279,853	472,981	169,739 <b>TOTAL PERSONNEL SERVICES</b>			<b>392,295</b>	<b>392,295</b>	<b>392,295</b>	17

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	AQUATICS	BUDGET YEAR 2025-2026					
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
18					TRANSFERS						18
19											19
20	0	0	0		TOTAL TRANSFERS			0	0	0	20
21											21
22					MATERIALS AND SERVICES						22
23	486	505	510	547	Inspections and Licenses			700	700	700	23
24	157	454	2,000	0	Concession Expenses			2,500	2,500	2,500	24
25	872	1,549	3,000	224	Minor Equipment						25
26	6,271	8,588	12,000	6,004	Pool Chemicals			17,000	17,000	17,000	26
27	9,035	18,973	18,000	15,158	Pool Materials			8,000	8,000	8,000	27
28	84				Fundraising Expenses						28
29	808	1,260	1,550	411	Misc. Supplies			0	0	0	29
30	3,950	2,576	7,500	6,046	Training, Education and Certification			8,000	8,000	8,000	30
31		500	4,000	0	Donations			0	0	0	31
32					Utilities						32
33	4,240	4,181	4,250	3,705	Electricity			7,500	7,500	7,500	33
34	45,262	49,760	50,000	29,819	Oil			0	0	0	34
					Propane			22,500	22,500	22,500	
35	1,134	851	1,300	914	Sewer			800	800	800	35
36	2,659	4,201	4,234	3,287	Internet/Phones			4,657	4,657	4,657	36
37	1,523	2,958	4,750	4,361	Water			4,000	4,000	4,000	37
38	76,481	96,356	113,094	70,474	TOTAL MATERIALS AND SERVICES			75,657	75,657	75,657	38
39											39
40	388,697	376,209	586,075	240,213	TOTAL AQUATICS REQUIREMENTS			467,953	467,952	467,952	40

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024- 2025	FITNESS	BUDGET YEAR 2025-2026					
Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				<b><u>PERSONNEL SERVICES</u></b>						1
2	56,689	58,602	55,000	41,019 Fitness Director (1.0 fte)	2,080		58,500	58,500	58,500	2
3				Fitness Assistant Director						3
4	36,816	39,100	26,000	16,138 Fitness Supervisor (0.5 fte)	1,040		24,960	24,960	24,960	4
5	51,541	51,770	68,536	49,236 Patron Relation Specialist <b>Fitness Attendants</b> (1.75 fte)	3,662		67,747	67,747	67,747	5
6	30,974	36,267	46,152	29,807 Fitness Instructors (1.1 fte)	2,298		45,960	45,960	45,960	6
				Personal Trainer (0.2 fte)	416		8,320	8,320	8,320	
7				Salary Adjustments						7
8	857			Overtime						8
9			1,593	COLA @ 3.0%			6,165	6,165	6,165	9
10	176,877	185,739	197,281	136,199 Total FTE= 4.55			211,652	211,652	211,652	10
11										11
12	13,759	14,830	15,783	11,160 Payroll Expense @ 8%			16,932	16,932	16,932	12
13	8,866	8,856	9,864	7,343 Health Insurance			11,484	11,484	11,484	13
14	4,707	5,076	2,833	25 Retirement 2% contribution + 3% match			2,925	2,925	2,925	14
15										15
16				Employee benefits						16
17										17
18	204,209	214,501	225,761	154,728 <b>TOTAL PERSONNEL SERVICES</b>			<b>242,993</b>	<b>242,993</b>	<b>242,993</b>	18
19										19
20				<b><u>TRANSFERS</u></b>						20
21										21
22	0	0	0	<b>TOTAL TRANSFERS</b>			0	0	0	22

**DETAILED REQUIREMENTS**  
**GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024- 2025	FITNESS	Hours	BUDGET YEAR 2025-2026				
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
23					<b>MATERIALS AND SERVICES</b>						23
24					<b>Facility Expenses</b>						24
25	1,506	622	1,650	623	Equipment Maintenance			3,000	3,000	3,000	25
26	5,698	1,971	3,300	1,429	Equipment			3,500	3,500	3,500	26
27	2,644	10,595	12,000	1,188	Fitness Event Fundraising			10,000	10,000	10,000	27
28	1,409	1,227	1,450	1,051	Supplies			2,000	2,000	2,000	28
29	1,722	499	1,250	631	Training, Education and Certification			2,000	2,000	2,000	29
30		3,520	2,250	265	Donation			0	0	0	30
31					<b>Utilities</b>						31
32	2,756	2,718	2,750	2,408	Electricity			2,480	2,480	2,480	32
33					Oil						33
34	2,659	3,540	3,590	2,772	Internet/Phones			2,855	2,855	2,855	34
35	18,394	24,692	28,240	10,367	<b>TOTAL MATERIALS AND SERVICES</b>			25,835	25,835	25,835	35
36											36
37	222,603	239,193	254,001	165,095	<b>TOTAL FITNESS REQUIREMENTS</b>			<b>268,828</b>	<b>268,828</b>	<b>268,828</b>	37

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Performing Arts Center	BUDGET YEAR 2025-2026					
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1					<b>PERSONNEL SERVICES</b>						1
2	23,239	25,796	28,392	23,623	Performing Arts Center Coordinator (0.6 FTE)	1,248		28,704	28,704	28,704	2
3		63	7,488	1,341	Assistant - Tech (.2 FTE)	416		8,320	8,320	8,320	3
4	23,239	25,859	35,880	24,963	<b>Total (FTE = .8)</b>			37,024	37,024	37,024	4
5					COLA @ 3.0%			1,111	1,111	1,111	5
6	2,574	2,071	2,870	1,996	Payroll Expenses @ 8%			2,962	2,962	2,962	6
7					Retirement 2% contribution + 3% match						7
8											8
9	25,813	27,930	38,750	26,959	<b>TOTAL PERSONNEL SERVICES</b>			41,097	41,097	41,097	9
10											10
11					<b>TRANSFERS</b>						11
12											12
13											13
14	0	0	0	0	<b>TOTAL TRANSFERS</b>			0	0	0	14

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Performing Arts Center	BUDGET YEAR 2025-2026					
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023				REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
15					MATERIALS AND SERVICES						15
16											16
17											17
18	7,556	5,151	20,000	3,903	Artist fees			22,000	22,000	22,000	18
19	1,742	2,031	5,500	2,076	Equipment			5,000	5,000	5,000	19
20	560	332	1,500	3,921	Printing			1,500	1,500	1,500	20
21	7,446	2,955	10,000	2,929	Advertising			4,000	4,000	4,000	21
22		2,006	15,000	0	Grants			57,000	57,000	57,000	22
23			3,000	50	Donations			0	0	0	23
24					Utilities						24
25	2,968	2,927	3,000	2,593	Electricity			3,120	3,120	3,120	25
26	324	324	400	261	Sewer			416	416	416	26
27	886	1,180	1,200	924	Internet/Phones			1,248	1,248	1,248	27
28	450	931	976	679	Water			1,015	1,015	1,015	28
29	21,932	17,837	60,576	17,336	TOTAL MATERIALS AND SERVICES			95,299	95,299	95,299	29
30											30
31	47,745	45,767	99,326	44,295	TOTAL PERFORMING ARTS REQUIREMENTS			136,396	136,396	136,396	31

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Youth	BUDGET YEAR 2025-2026						
Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
1				PERSONNEL SERVICES						1	
2	42,518	46,981	53,560	41,375	Youth and Sports Director (1.0 fte)		2,080	58,000	58,000	58,000	2
3	40,558	39,193	56,700	38,370	Program Assistants (1.24 fte )		2,572	45,010	45,010	45,010	3
4	2,673	1,350			Sports Coordinator (0.10 fte )						4
5					Supervisor						5
6	510		4,125	1,224	Sports Assistant (0.10 fte)		208	4,160	4,160	4,160	6
7					Salary Adjustments						7
8	259				Overtime						8
9			3,432		COLA @ 3.0%			3,215	3,215	3,215	9
10	86,518	87,524	117,817	80,969	Total -- FTE = 2.34			110,385	110,385	110,385	10
11	6,678	6,995	9,425	6,643	Payroll Expenses @ 8%			8,831	8,831	8,831	11
12					Employee Benefits						12
13	8,692	8,804	9,861	7,351	Health Insurance			11,484	11,484	11,484	13
14	1,502		2,758	827	Retirement 2% contribution + 3% match			2,900	2,900	2,900	14
15											15
16	103,390	103,323	139,861	95,790	TOTAL PERSONNEL SERVICES		133,600	133,600	133,600	16	
17										17	
18					TRANSFERS					18	
19							0	0	0	19	
20										20	
21	0	0	0	0	TOTAL TRANSFERS		0	0	0	21	
22										22	

<b>Cost Recovery</b>  <b>66%</b>
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**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	Youth	BUDGET YEAR 2025-2026					
Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
23				<b><u>MATERIALS AND SERVICES</u></b>					23	
24	3,876	480	2,500	534 Equipment			2,500	2,500	2,500	24
25		618	5,000	0 Donations			1,000	1,000	1,000	25
26	6,043	3,937	4,000	3,606 Program Supplies			6,000	6,000	6,000	26
27	2,868	1,871	5,000	503 Sports supplies			3,000	3,000	3,000	27
28	760	25	1,200	13 Training, Certifications			1,200	1,200	1,200	28
29	18,385	12,436	14,000	8,856 Camps/Workshops			14,000	14,000	14,000	29
30		739	9,000	8,875 Grants			5,000	5,000	5,000	30
31				<u>Utilities</u>						31
32	2,756	2,717	2,800	2,408 Electricity			2,884	2,884	2,884	32
33				Oil						33
34	1,770	2,360	2,400	1,848 Internet/Phones			2,472	2,472	2,472	34
35	36,458	25,183	45,900	26,642 <b>TOTAL MATERIALS AND SERVICES</b>			38,056	38,056	38,056	35
36										36
37	<b>139,848</b>	<b>128,506</b>	<b>185,761</b>	<b>122,432 TOTAL YOUTH REQUIREMENTS</b>			<b>171,656</b>	<b>171,656</b>	<b>171,656</b>	37

**DETAILED REQUIREMENTS  
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	OTHER - NON-ALLOCATED	BUDGET YEAR 2025-2026					
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1					OTHER GENERAL FUND EXPENDITURES						1
2											2
3					TRANSFERS						3
4											4
5					TOTAL TRANSFERS						5
6											6
7											7
8					DEBT SERVICE						8
9					Full Faith & Credit Obligations						9
10		47,625			Interest Payment - December 15, 2025			50,700	50,700		10
11		47,625			Interest Payment - June 15, 2026		30,000	50,700	50,700		11
12		100,000			Principal Payment - June 15, 2026		200,000	180,000	180,000		12
13		195,250	0	0	TOTAL DEBT SERVICE		230,000	281,400	281,400		13
14											14
15					NONCURRENT LIABILITIES						15
16											16
17					TOTAL PAY DOWN OF NONCURRENT LIABILITIES						17
18											18
19	33,200	40,000	40,000		Contingency		60,794	20,000	20,000		19
20			44,000	44,000	Transfer to Aquatic Center Project Fund						20
21	33,200	40,000	84,000	44,000	TOTAL OTHER GENERAL FUND EXPENDITURES		290,794	301,400	301,400		21
22				816,814	Unappropriated Ending Fund Balance - unrestricted		424,128	397,522	370,916		22
23	890,770				Ending Fund Balance - Restricted						23
24	923,970	235,250	84,000	860,814	TOTAL GENERAL FUND REQUIREMENTS		714,922	698,922	672,316		24

**FORM LB-11**

This fund is authorized and established by resolution 19-05, May 9th, 2019, for the purpose of restricted donations and grants, capital improvements, and equipment.

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished is May 9, 2029.. Date cannot be more than 10 years after establishment.

North County Recreation District

Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	<b>CAPITAL ASSET RESERVE FUND</b>	Budget Year 2025-2026			
Second Preceding Year 2021-2022	First Preceding Year 2022-2023				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
				<b>RESOURCES AND REQUIREMENTS</b>				
				<b>RESOURCES</b>				
1	546,597	2,970,951	2,981,336	Balance Forward - Working Capital from Prior Years	65,550	65,550	65,550	1
2	2,108,531			Balance Forward - New Pool Fund				2
3	61,996			Balance Forward - East Side Siding Project				3
4	16,200			Balance Forward - Dedicated Roof Fund				4
5				Balance Forward - PAC Lobby and ADA Restroom				5
6				Balance Forward - Pickleball Court Construction				6
7				Balance Forward - PAC Wheelchair Lift				7
8				Balance Forward - Additional Future Project CIP				8
9								9
10	41,563			Donations - New Pool Fund				10
11	13,484	34,949	150,000	Interest / Dividends				11
12				New Pool Allocation				12
13				Roof Fund Allocation				13
14				Pickleball Construction Project				14
15		612,380		Grants / Donations				15
16				Misc (PUD rebate)				16
17	2,788,371	0	3,618,280	3,131,336 Total Resources, Except Timber Revenue				17
18	332,497		368,000	368,000 Timber Revenue	369,219	369,219	369,219	18
19				Taxes Collected in Year Levied				19
20	3,120,868	0	3,986,280	3,499,336 <b>TOTAL RESOURCES</b>	434,769	434,769	434,769	20

**FORM LB-11**

This fund is authorized and established by resolution 19-05, May 9th, 2019, for the purpose of restricted donations and grants, capital improvements, and equipment.

## RESERVE FUND RESOURCES AND REQUIREMENTS

Year this reserve fund will be reviewed to be continued or abolished is May 9, 2029.. Date cannot be more than 10 years after establishment.

North County Recreation District

	Actual Historical Data		Adopted Budget Year 2024-2025	Year to Date (03/31/25) Fiscal Year 2024-2025	CAPITAL ASSET RESERVE FUND	Budget Year 2025-2026			
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023			RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
					<b>REQUIREMENTS</b>				
21									21
22					Dedicated Roof Fund				22
23					Youth Room Floor				23
24	899				Dedicated New Pool Fund				24
25	165,682				PAC Lobby and ADA Restrooms				25
26					East Side Siding/Windows/Seismic Upgrades				26
27					Pickleball Construction Project				27
28					Website Design				28
29	6,920	10,535			New Pool Fundraising				29
30					New Pool Project (to be reimbursed to General Fund from New Pool Fund)				30
31	6,000				Rex Champ Field				31
32	56,031	57,873	63,000	53,000	Project Management (.2 fte Ex. Dir. Fin Mgr., Maint.)	0			32
33	15,361				Additional Future Projects	0	100,000	100,000	33
34					Hallway Floors				34
35					Fire Alarm System				35
36					Gym Building Roof				36
37			10,000		Fitness Center Equipment	10,000	10,000	10,000	37
38					Performing Arts Center Sound and Light Upgrades				38
39					Entryway Remodel				39
40					Kitchen Remodel				40
41			612,380		Grants / Donations				41
42			15,000		Wheel Chair Lift for PAC Stage				42
43				3,285,900	Transfer to Aquatics Center Project Fund	148,400	156,600	156,600	43
44	190,917	195,250	3,285,900		<b>TRANSFER TO GEN FUND -Funds For FF&amp;C Obligations Debt Service</b>				44
45	441,810	263,658	3,986,280	3,338,900	Total Expenditures	158,400	266,600	266,600	45
46				160,436	<b>RESERVED FOR FUTURE EXPENDITURE</b>	276,369	168,169	168,169	46
47	441,810	263,658	3,986,280	3,499,336	<b>TOTAL REQUIREMENTS</b>	434,769	434,769	434,769	47

**FORM  
LB-10**

**SPECIAL FUND  
RESOURCES AND REQUIREMENTS**

**Aquatic Center Project Fund**

North County Recreation District

	Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year : 2025-2026			
	Actual		Adopted Budget FY 2023-2024	Actual FY 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
					RESOURCES				
1		7,606,042	6,722,300	7,142,529	Cash on Hand *(cash basis	250,000	250,000	250,000	1
2			2,485,000	705,000	2. Future Fundraising - identified	0			2
3					3. Future Fundraising income - not yet identified	0			3
4	27,503	221,363	100,000	220,000	4. Interest				4
5			3,285,900	3,285,900	5. Transferred IN, from CARF Fund	148,400	156,600	156,600	5
6	4,895,108				6. Bond Proceeds (April 2021)				6
7	3,520,203				7. FF&C Proceeds				7
8			44,000	44,000	8. Transfer in from General Fund				8
9	8,442,814	7,827,405	12,637,200	11,397,429	9. Total Resources, except taxes to be levied	398,400	406,600	406,600	9
10			200,800	200,800	10. Taxes estimated to be received	0			10
11		192580			11. Taxes collected in year levied				11
12	8,442,814	8,019,985	12,838,000	11,598,229	12. TOTAL RESOURCES	398,400	406,600	406,600	12
					REQUIREMENTS				
13	109,791				13 Costs of Bond issuance				13
14	99,996				14 Costs of FF&C Issuance				14
15	8,205,524				15 Project Costs				15
16		739,470	9,600,000	5,873,900	16. Phases 1 & 2: Building, Siteworks & in-natatorium pools	-			16
17			1,200,000		17. 2: In: In natatorium pools (now combined with Ph. 1)				17
18			600,000		18 Phase 3: Mechanical works & plastering	-			18
19					19. Phase 4: Out of contract scope	-			19
20					20				20
21					21				21
22					22				22
23			200,800	200,800	23 GO Bond Debt Service	204,100	212,300	212,300	23
24		192,100	192,300	192,300	24 FF&C Loan Debt Service	194,300	194,300	194,300.00	24
25					25				25
26					26				26
27	27,503	931,570	1,044,900		27. Ending balance (prior years)				27
28				5,331,229	28. UNAPPROPRIATED ENDING FUND BALANCE	-			28
29	8,442,814	8,019,985	12,838,000	11,598,229	29. TOTAL REQUIREMENTS	398,400	406,600	406,600	29

**FORM  
LB-35**

# **BONDED DEBT RESOURCES AND REQUIREMENTS**

**Bond Debt Payments are for:**

- ☐ Revenue Bonds or  
☒ General Obligation Bonds

General Obligation Bonded Debt

North County Recreation District

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2025-2026				
	Actual 21-22	Actual 22-23	Adopted Budget 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
			Revised	Resources					
1				1. Beginning Cash on Hand (Cash Basis), or				1	
2				2. Working Capital (Accrual Basis)				2	
3				3. Previously Levied Taxes to be Received				3	
4				4. Interest				4	
5				5. Transferred from Other Funds				5	
6				6				6	
7				7. Total Resources, Except Taxes to be Levied				7	
8	198,209	192,580	200,750	8. Taxes Estimated to be Received *	204,100	212,300	212,300	8	
9				9. Taxes Collected in Year Levied				9	
10	198,209	192,580	200,750	10. TOTAL RESOURCES	204,100	212,300	212,300	10	
				Requirements					
				Bond Principal Payments					
									Budgeted Payment Date
11	10,000	45,000	55,000	11. Series 2021	June 15, 2026	60,000	70,000	70,000	11
12				12.					12
13				13.					13
14	10,000	45,000	55,000	14. Total Principal		60,000	70,000	70,000	14
				Bond Interest Payments					
				Bond Issue	Budgeted Payment Date				
15	101,542	73,500	72,875	15. Series 2021	December 15, 2025	72,050	71,150	71,150	15
16	73,700	73,500	72,875	16. Series 2021	June 15, 2026	72,050	71,150	71,150	16
17				17.					17
18	175,242	147,000	145,750	18. Total Interest		144,100	142,300	142,300	18
				Unappropriated Balance for Following Year By					
				Bond Issue	Projected Payment Date				
19				19.					19
20				20.					20
21				21.					21
22	12,967	580		22. Ending balance (prior years)					22
23				23. Total Unappropriated Ending Fund Balance		0			23
24				24. Loan Repayment to Fund					24
25				25. Tax Credit Bond Reserve					25
26	198,209	192,580	200,750	26. TOTAL REQUIREMENTS		204,100	212,300		26

## FORM

LB-35

# BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- ☐ Revenue Bonds or  
☐ General Obligation Bonds

Full Faith &amp; Credit Obligations, Series 2021

North County Recreation District

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2025-2026				
	Actual 21-22	Actual 22-23	Adopted Budget 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Resources					
1				1. Beginning Cash on Hand (Cash Basis), or				1	
2				2. Working Capital (Accrual Basis)				2	
3				3. Previously Levied Taxes to be Received				3	
4				4. Interest				4	
5	190,917	195,250	192,250	5. Transferred from Other Funds	194,250	194,250	194,250	5	
6				6				6	
7	190,917	195,250	192,250	7. Total Resources, Except Taxes to be Levied	194,250	194,250	194,250	7	
8				8. Taxes Estimated to be Received *				8	
9				9. Taxes Collected in Year Levied				9	
10	190,917	195,250	192,250	10. TOTAL RESOURCES	194,250	194,250	194,250	10	
				Requirements					
				FFC Principal Payments					
				FFC Issue					Budgeted Payment Date
11	75,000	100,000	100,000	11. Series 2021	June 15, 2026	105,000	105,000	105,000	11
12				12.					12
13				13.					13
14	75,000	100,000	100,000	14. Total Principal		105,000	105,000	105,000	14
				FFC Interest Payments					
				FFC Issue	Budgeted Payment Date				
15	67,167	47,625	46,125	15. Series 2021	December 15, 2025	44,625	44,625	44,625	15
16	48,750	47,625	46,125	16. Series 2021	June 15, 2026	44,625	44,625	44,625	16
						0			
17				17.		0			17
18	115,917	95,250	92,250	18. Total Interest		89,250	89,250	89,250	18
				Unappropriated Balance for Following Year By					
				FFC Issue	Projected Payment Date				
19				19.					19
20				20.					20
21				21.					21
22				22. Ending balance (prior years)					22
23			0	23. Total Unappropriated Ending Fund Balance					23
24				24. Loan Repayment to Fund					24
25				25. Tax Credit Bond Reserve					25
26	190,917	195,250	192,250	26. TOTAL REQUIREMENTS		194,250	194,250	194,250	26