



PROPOSED BUDGET

FISCAL YEAR 2026 – 2027



ACTIVITIES



AQUATICS



FITNESS



PERFORMING
ARTS CENTER



YOUTH



FACILITIES

“to support the health and well-being of our community by offering educational, social, and cultural opportunities for all ages and abilities”

36155 9th Street, P.O. Box 207, Nehalem, Oregon 97131
www.ncrd.org

NORTH COUNTY RECREATION DISTRICT



Proposed Budget

FY 2026-2027

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Activities	BUDGET YEAR 2026-2027			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
									RESOURCE DESCRIPTION
1	200	200	200	200	Balance Forward - Scholarships	200			1
2									2
3	315	250	4,031	245	User Fees and Other Charges:	500			3
4					Workshops				4
5	0	0	2,000	0	Trips- Event fees & transportation (general)				5
6					Trips - Event fees & transportation				6
7					Activity Administration Fee (10%)				7
8	0	0	1,061	0	Friends of NCRD Scholarships				8
9	0	0	200	0	Donations	200			9
10									10
11	515	450	7,492	445	Total Income	900	0	0	11
12									12
13					TRANSFERS FROM OTHER ACCOUNTS				13
14									14
15									15
16									16
17	515	450	7,492	445	TOTAL RESOURCES - ACTIVITIES	900	0	0	17

FORM

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RESOURCES

General Fund

NORTH COUNTY RECREATION DISTRICT

19	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Administration & Facilities	BUDGET YEAR 2026-2027			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025				1	2	3	
	RESOURCE DESCRIPTION					Proposed by Budget Officer	Approved by Budget Committee	Adopted By Governing Body	
1					Balance Forward - Donation for Training				1
2					Balance Forward - Scholarships				2
3									3
4					User Fees and Other Charges		0		4
5	0	0	240,000	230,000	Grants		240,000		5
6	0	5,000	5,000	2,968	Donations		5,000		6
7	39,368	36,509	48,299	45,022	Pre-school Teacher Wage Reimbursement		52,702		7
8	12,409	10,068	12,000	7,551	Community Center Room Rentals		10,000		8
9	2,800	2,450	3,375	3,300	Pre-school Room Rental		3,375		9
10	58,100	139,704	6,500	102,709	Interest Income		45,000		10
11	6,095	3,585	3,000	15,376	Misc.		5,000		11
12									12
13									13
14	118,773	197,316	318,174	406,926	Total Income		361,077	0	14
15									15
16					TRANSFERS FROM OTHER ACCOUNTS				16
17									17
18									18
19	118,773	197,316	318,174	406,926	TOTAL RESOURCES - FACILITIES & ADMIN.		361,077	0	19

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

1	Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Aquatics	BUDGET YEAR 2026-2027					
	Historical Data					Proposed by Budget Officer	Approved by Budget Committee	Adopted By Governing Body			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025							1	2	3
2	2,000		2,000		Balance Forward - Scholarships						1
3	37,730	49,234	85,000	77,442	Balance Forward - Donation						2
4	1,200	560	2,400	2,880	User Fees and Other Charges			103,256			3
5	10,743	11,067	11,399	0	Pre-school Swim			7,680			4
6	0	0	3,000	3,500	School Swim Lessons			21,981			5
7	0	0	0	0	Grants/Scholarships			4,000			6
8	2,748	2,468	0	0	Community Swim Lessons			7,800			7
9	0				Scholarships						8
10	1,029	899	3,920	1,032	Grants						9
11	289	130	3,000	538	TBCC Contract			2,000			10
12	2,000	4,100	2,500	12,363	Concession Income			1,500			11
13	0	0	0	1,260	Donations			2,500			12
14					Dedicated Space Rental			3,000			13
15	57,739	68,457	113,219	99,015	Total Income			153,717	0	0	14
16											15
17					TRANSFERS FROM OTHER ACCOUNTS						16
18					Transfers of Grants to Departments						17
19											18
20											19
21											20
22											21
23											22
24	57,739	68,457	113,219	99,015	TOTAL RESOURCES - AQUATICS			153,717	0	0	23

16	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	BUDGET YEAR 2026-2027				
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025			Proposed by Budget Officer	Approved by Budget Committee	Adopted By Governing Body		
	RESOURCE DESCRIPTION								
1									1
2									2
3	128,847	133,085	127,600	88,613	User Fees and Charges	118,151			3
4	6,255	8,801	5,000	0	Event - Participants	0			4
5	4,700	4,106	5,000	0	Event - Sponsors	0			5
6	2,493	3,032	4,163	500	Scholarships	2,000			6
7	5,728	5,061	10,080	4,920	TBCC Contract	10,000			7
8	444	385	0	1,085	Donations	13,000			8
9	0	0	8,000	2,561	Fitness Personal Training	8,772			9
10									10
11	148,466	154,469	159,843	97,679	Total Income	151,923	0	0	11
12									12
13					TRANSFERS FROM OTHER ACCOUNTS				13
14									14
15									15
16	148,466	154,469	159,843	97,679	TOTAL RESOURCES - FITNESS	151,923	0	0	16

1	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Maintenance	BUDGET YEAR 2026-2027			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025				1	2	3	
	RESOURCE DESCRIPTION					Proposed by Budget Officer	Approved by Budget Committee	Adopted By Governing Body	
1	0	0	0	0	Balance Forward - Grants	0			1
2	0	0	0	0	Grants/Scholarships	0			2
3									3
4	0	0	0	0	Total Income	0	0	0	4
5									5
6	0	0	0	0	TRANSFERS FROM OTHER ACCOUNTS	0			6
7									7
8	0	0	0	0	TOTAL RESOURCES - Maintenance	0	0	0	8

15 14 13 12 11 10 9 8 7 6 5 4 3 2 1	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Performing Arts Center RESOURCE DESCRIPTION	BUDGET YEAR 2026-2027		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body
	2,000				Balance Forward - Grants			
	5,688	5,132	8,000	10,649	Ticket Sales	600		
	15,793	15,350	16,000	12,740	Riverbend Players	16,000		
	0	0	57,000	0	Grants/Scholarships	5,000		
	680	2,275	2,200	1,080	Rental fees	3,500		
	0	2,984	4,000	0	Event Sponsorships	4,000		
	0	0	0	0	Concessions	2,500		
	0	1,269	750	0	Donations	2,500		
	24,161	27,010	87,950	24,469	Total Income	34,100	0	0
					TRANSFERS FROM OTHER ACCOUNTS			
	87							
	24,161	27,010	87,950	24,469	TOTAL RESOURCES - PERFORM ARTS CNTR	34,100	0	0

FORM

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RESOURCES

General Fund

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Youth RESOURCE DESCRIPTION	BUDGET YEAR 2026-2027			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025				1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	11,168				Balance Forward - Grants/Donations				1
2									2
3					User Fees and Other Charges:				3
4	39,561	38,265	61,500	31,981	Youth Program	45,500			4
5	7,758	8,101	11,700	5,361	Youth Sports	8,750			5
6	5,570	3,522	7,960	0	Youth Camps	29,775			6
7									7
8									8
9					Fundraising	0			9
10	7,040	15,900	15,000	17,859	Grants	40,450			10
11	7,103	7,674	11,511	2,840	Scholarships	3,000			11
12	0	0	0	0	Team Sports Sponsors	2,000			12
13	5,011	4,194	5,000	5	Donations	2,085			13
14									14
15									15
16	83,211	77,655	112,671	58,046	Total Income	131,560	0	0	16
17									17
18					TRANSFERS FROM OTHER ACCOUNTS				18
19					Transfers of grants to departments				19
20									20
21									21
22	83,211	77,655	112,671	58,046	TOTAL RESOURCES - YOUTH	131,560	0	0	22

RESOURCES
General Fund

NORTH COUNTY RECREATION DISTRICT

1	2	3	BUDGET YEAR 2026-2027			
			Proposed by Budget Officer	Approved by Budget Committee	Adopted By Governing Body	
						Other - Non-Allocated
RESOURCE DESCRIPTION						
1	Net Working Capital - Unrestricted		397,522			1
2	Net Working Capital - Restricted					2
3						3
4						4
5						5
6						6
7						7
8						8
9	Net Working Capital	0	397,522	0	0	9
10						10
11	Taxes Estimated to be Received					11
12	Previously Levied Taxes	22,391	36,864			12
13	Permanent Tax Base					13
14	1,721,567.14 @ \$0.3861 = \$664,697.08 x 95% = \$631,462.23		663,035			14
15	Local Option Tax - Year 3					15
16	1,721,567.14 @ \$0.4000 = \$688,626.86 x 95% = \$654,195.52		686,905			16
17	Total tax levied: \$1,353,323.94					17
18	GO Bond taxes estimated to be received					18
19	Total Tax Expected to be received: (95%)	1,496,021	1,386,804	0	0	19
20	TRANSFER FROM CARF - For FF&C Debt Service		236,214			20
21						21
22	Taxes Collected in Year levied					22
23	Taxes share to balance					23
24	TOTAL RESOURCES - OTHER	1,518,412	2,020,540	0	0	24

NORTH COUNTY RECREATION DISTRICT										TOTAL	
SUMMARY OF 2026-2027 GENERAL FUND EXPENDITURES											
Second Preceding Year 23/24	First Preceding Year 24/25	Budget 25/26	Year to Date (03/31/26) Fiscal Year 2025-2026	Expenditure Description							
				Activities	Admin	Aquatics	Fitness	Maintenance	PAC	Youth	Non-Allocated
54	607	0	469	Transportation/Mileage	1,000						1,000
55	5,610	5,400	6,337	Bank Charges	6,500						6,500
56	6,910	78,200	13,870	Grants / Donations	0						0
57		0		Utilities							0
58	19,801	23,408	23,269	Electricity	11,869	10,385	4,451		1,484	1,484	29,671
59	2,716	3,061	2,901	Garbage	4,194						4,194
60	39,536	42,298	6,527	Oil	0	0				0	0
61	461	5,325	89,397	Propane	500	104,828					105,328
62	2,592	2,808	2,160	Sewer	1,152	1,728					2,880
63	25,157	27,340	14,440	Internet/Phones	9,593	5,996	3,597		1,199	1,199	22,783
64	10,000	13,377	11,225	Water	8,934	13,402					22,336
65	309,570	453,948	423,232	TOTAL MATERIALS AND SERVICES	248,768	162,600	19,280	43,700	13,283	37,530	526,610
66				NONCURRENT LIABILITIES	1,449						66
67				TOTAL PAY DOWN OF NONCURRENT LIABILITIES							
68	0	20,000	0	Contingency							20,000
69				Transfer to Aquatic Center Project Fund							159,400
70	1,267,500	1,505,983	1,486,503	GENERAL FUND EXPENDITURES	701,407	579,200	231,802	218,306	49,572	187,428	2,385,699
71				Reserved for Future Expenditures							468,117
72	1,267,500	1,505,983	1,486,503	Ending Fund Balance							874,754
				TOTAL GENERAL FUND EXPENDITURES	701,407	579,200	231,802	218,306	49,572	187,428	2,853,816

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Activities	Hours	BUDGET YEAR 2026-2027				
Second Preceding Year 2023-2024	First Preceding Year 2024-2025					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
				PERSONNEL SERVICES						
1				Activities Coordinator (0.20 fte)	416					1
2	16,793	16,581	5,966			9,164				2
3										3
4				COLA @ 3%		480				4
5	1,378	1,360	524	Payroll Expenses @ 8%		1,280		733		5
6										6
7	18,171	17,942	6,490	TOTAL PERSONNEL SERVICES (0.20 fte)		9,897		0		7
8										8
9				TRANSFERS						9
10										10
11	0	0	0	TOTAL TRANSFERS		0		0		11
12										12
13				MATERIALS AND SERVICES						13
14										14
15	100	383	0	Supplies		1,000		250		15
16	0	0	0	Event Fees - General		2,600		0		16
17	0	0	0	Donations		200		0		17
18										18
19				Utilities						19
20	1,196	0	568	Internet/Phones		200		1,199		20
21	1,296	383	568	TOTAL MATERIALS AND SERVICES		4,000		1,449	0	21
22										22
23	19,468	18,324	7,058	TOTAL ACTIVITIES REQUIREMENTS		21,760		11,346	0	23

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

29	Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Administration REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	29
	Historical Data	First Preceding Year 2024-2025									
30	2,898	5,663	3,500	1,360	MATERIALS AND SERVICES						30
31	8,954	10,452	10,000	8,065	Inspections/Licenses and Dues			3,500			31
32	9,510	19,850	11,000	16,449	Office/Program Equipment			5,000			32
33	32,617	37,466	39,900	73,153	Office/Program Supplies			11,616			33
34	1,835	2,987	2,500	1,424	Property and Casualty Insurance			4,000			34
35	28,333	48,359	49,000	53,213	Ads,Printing, Newsletter, PR, Promotions			90,600			35
36	1,298	605	5,000	110	Professional Services			3,500			36
37	607	0	1,500	361	Training/Certifications			1,000			37
38	5,606	5,549	5,400	6,337	Transportation/Mileage			6,500			38
39	51	0	5,000	10,168	Bank charges			10,000			39
40	0	0	10,000	0	Misc.			0			40
41	0	5,000	5,000	0	Grants			0			41
42				0	Donations						42
43	7,921	9,711	9,000	4,903	Utilities						43
44	2,716	3,061	3,000	2,901	Electricity			11,869			44
45	0	0	0	0	Garbage			4,194			45
46	1,134	1,229	1,300	945	Oil			0			46
47	12,560	15,127	12,600	6,819	Sewer			1,152			47
48	4,585	6,597	3,500	5,043	Internet/Phones			9,593			48
49	461	5,325	500	0	Water			8,934			49
50	121,088	176,981	177,700	191,252	Propane			500			50
51					TOTAL MATERIALS AND SERVICES			248,768	0	0	51
52	466,676	576,058	584,929	566,181	TOTAL ADMINISTRATION REQUIREMENTS			701,407	0	0	52

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	AQUATICS	BUDGET YEAR 2026-2027								
Historical Data	First Preceding Year 2024-2025				REQUIREMENTS DESCRIPTION	Hours	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body				
1				PERSONNEL SERVICES								1	
2	66471	66405	57,189	Aquatics Director (1.0 fte)	2,080	57,750						2	
3	10,048	0	34,383	Swim Program Manager (1.0 fte)	2,080	57,750						3	
4	27,811	43,340	31,826	Aquatics Instructors (1.27 fte)	2,629	46,000						4	
5	13,149	17,313	625	Aquatics Maintenance (0.5 fte)	1,040	20,800						5	
6	42,928	51,548	92,097	Lifeguards (2.95 fte)	6,132	122,000						6	
7	0	19,647	29,598	Patron Relation Specialist (1.69 fte)	3,511	64,685						7	
8				Overtime								8	
9				COLA @ 3.0%								9	
10	160,406	198,253	245,718	Total (FTE = 8.41)		368,985						10	
11				Employee benefits								11	
12	12,672	16,385	33,743	Payroll Expenses @ 8%		29,519						12	
13	19,044	10,610	2,783	Health Insurance/Benefits		12,321						13	
14	4,272	5,783	3,461	Retirement 2% contribution + 3% match		5,775						14	
15												15	
16												16	
17	196,394	231,031	285,705	TOTAL PERSONNEL SERVICES		416,600				0		0	17

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	AQUATICS REQUIREMENTS DESCRIPTION	Hours	BUDGET YEAR 2026-2027				
Second Preceding Year 2023-2024	First Preceding Year 2024-2025					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
				TRANSFERS						18
										19
0	0	0	0	TOTAL TRANSFERS			0	0	0	20
				MATERIALS AND SERVICES						21
525	1,832	700	1,456	Inspections and Licenses			800			22
82	0	2,500	0	Concession Expenses			1,000			23
1,102	224	0	0	Minor Equipment						24
7,518	6,765	17,000	9,757	Pool Chemicals			12,414			25
21,230	15,015	8,000	2,034	Pool Materials			3,603			26
				Fundraising Expenses						27
566	520	0	589	Misc. Supplies						28
3,847	6,234	8,000	4,672	Training, Education and Certification			8,444			29
			0	Donations						30
				Utilities						31
3,960	5,149	7,500	13,140	Electricity			10,385			32
39,536	42,298	0	6,527	Oil			0			33
			83,397	Propane			104,828			34
1,134	1,229	800	945	Sewer			1,728			35
4,222	4,415	4,657	2,374	Internet/Phones			5,996			36
4,440	6,780	4,000	6,182	Water			13,402			37
88,162	90,462	75,657	131,075	TOTAL MATERIALS AND SERVICES			162,600	0	0	38
										39
284,566	321,493	467,952	416,780	TOTAL AQUATICS REQUIREMENTS			579,200	0	0	40

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	FITNESS REQUIREMENTS DESCRIPTION	Hours	BUDGET YEAR 2026-2027			
Second Preceding Year 2023-2024	First Preceding Year 2024-2025					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1				PERSONNEL SERVICES					1
2	47,583	52,212	42,958	Fitness Director (1.0 fte)	2,080	57,750			2
3	0	0	0	Fitness Assistant Director					3
4	13,564	22,198	7,374	Fitness Supervisor (0 fte)					4
5	65,946	66,441	63,001	Patron Relation Specialist (1.89 fte)	3,526	72,000			5
6	35,599	39,776	32,788	Fitness Instructors (1.06 fte)	2,204	48,455			6
7	0	0	2,413	Personal Trainer (0.09 fte)	172	5,160			7
8				Salary Adjustments	0				8
9				Overtime	0				9
10	162,691	180,627	148,534	COLA @ 3.0%	0	183,365			10
11				Total FTE= 4.04					11
12	16,464	14,798	19,549	Payroll Expense @ 8%		14,669			12
13	6,717	9,200	7,712	Health Insurance/Benefits		11,601			13
14	661	83	163	Retirement 2% contribution + 3% match		2,888			14
15				Employee benefits					15
16									16
17									17
18	186,533	204,708	175,959	TOTAL PERSONNEL SERVICES		212,522	0	0	18
19									19
20				TRANSFERS					20
21									21
22	0	0	0	TOTAL TRANSFERS		0	0	0	22

DETAILED REQUIREMENTS
GENERAL FUND

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	FITNESS REQUIREMENTS DESCRIPTION	Hours	BUDGET YEAR 2026-2027				
Second Preceding Year 2023-2024	First Preceding Year 2024-2025					Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
				MATERIALS AND SERVICES						23
				Facility Expenses						24
1,249	2,719	3,000	2,030	Equipment Maintenance			2,000			25
1,644	1,537	3,500	1,191	Equipment			4,018			26
9,548	3,452	10,000	502	Fitness Event Fundraising			0			27
994	1,571	2,000	2,772	Supplies			2,363			28
622	900	2,000	619	Training, Education and Certification			2,850			29
444	265	0	0	Donation						30
				Utilities						31
2,574	2,834	2,480	1,739	Electricity			4,451			32
0	0	0	0	Oil			0			33
3,590	3,872	2,855	2,621	Internet/Phones			3,597			34
20,664	17,150	25,835	11,474	TOTAL MATERIALS AND SERVICES			19,280	0	0	35
										36
207,197	221,858	268,828	187,432	TOTAL FITNESS REQUIREMENTS			231,802	0	0	37

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual		Historical Data	Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Maintenance & Facilities	BUDGET YEAR 2026-2027						
Second Preceding Year 2023-2024	First Preceding Year 2024-2025					Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
					REQUIREMENTS DESCRIPTION							
					MATERIALS AND SERVICES							
22					Maintenance / Repairs - Main Building							22
23	26,312	40,900	30,000	31,124	Maintenance / Repairs - Aquatic Facility				30,000			23
24	0	0	1,500	0	Groundskeeping & Maintenance - Main Building				2,000			24
25	0	0	0	0	Janitorial Supplies				6,000			25
26	3,593	4,160	4,500	4,239	Champ Field				4,000			26
27	691	2,231	4,000	0	Inspections/Licenseses and Dues							27
28	0	0	0	0	Professional Services							28
29	0	0	0	0	Training/Certifications				1,200			29
30	0	0	0	0	Transportation/Mileage							30
31	0	0	0	0	Misc.				500			31
32	0	0	0	0								32
33												33
34												34
35	30,597	47,292	40,000	35,363	TOTAL MATERIALS AND SERVICES				43,700	0	0	35
36												36
37	103,144	146,281	160,224	131,451	TOTAL ADMINISTRATION REQUIREMENTS				218,306	0	0	37

DETAILED REQUIREMENTS
GENERAL FUND

NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Performing Arts Center	BUDGET YEAR 2026-2027		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025				Hours	Proposed by Budget Officer	Approved by Budget Committee
				REQUIREMENTS DESCRIPTION			
				PERSONNEL SERVICES			
1							1
2	28,476	28,642	9,871	Performing Arts Center Coordinator (0.4 FTE)	832	24,461	2
3	0	1,562	825	Assistant - Tech (.05 FTE)	104	2,080	3
4	28,476	30,204	10,696	Total (FTE = 0.45)		26,541	4
5		1,111		COLA @ 3.0%			5
6	2,337	2,409	837	Payroll Expenses @ 8%		2,196	6
				Health Insurance/Benefits		4,640	
7			59	Retirement 2% contribution + 3% match		2,912	7
8							8
9	30,813	32,613	11,592	TOTAL PERSONNEL SERVICES		36,290	9
10							10
11				TRANSFERS			11
12							12
13							13
14	0	0	0	TOTAL TRANSFERS		0	14

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Performing Arts Center		BUDGET YEAR 2026-2027		
Historical Data	First Preceding Year 2024-2025			REQUIREMENTS DESCRIPTION	Hours	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
Second Preceding Year 2023-2024								
				MATERIALS AND SERVICES				15
				Concession				16
		0	0	Artist fees		600		17
4,345	16,903	22,000	24,472	Equipment		4,000		18
4,740	5,433	5,000	2,255	Printing		3,000		19
394	1,298	1,500	0	Advertising		500		20
4,533	7,603	4,000	803	Grants		0		21
0	0	57,000	0	Donations		0		22
0	50	0	0	Licenses		0		23
0	0	0	0	Utilities		2,500		
				Electricity				24
2,772	2,962	3,120	1,764	Sewer		1,484		25
324	351	416	270	Internet/Phones		0		26
1,196	1,328	1,248	736	Water		1,199		27
975	0	1,015	0	TOTAL MATERIALS AND SERVICES		0		28
19,281	35,928	95,299	30,299			13,283	0	29
								30
50,094	68,541	136,396	41,891	TOTAL PERFORMING ARTS REQUIREMENTS		49,572	0	31

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual			Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Youth REQUIREMENTS DESCRIPTION	Hours	BUDGET YEAR 2026-2027			
Second Preceding Year 2023-2024	Historical Data First Preceding Year 2024-2025	Proposed by Budget Officer					Approved by Budget Committee	Adopted by Governing Body		
1					PERSONNEL SERVICES					1
2	51,201	53,399	58,000	45,025	Youth and Sports Director (1.0 fle)	2,080	65,042			2
3	38,432	48,360	45,010	45,516	Program Assistants (1.82 fle)	3,216	60,000			3
4	705	1,410	0	0	Sports Coordinator (0.00 fle)	0	0			4
5					Supervisor					5
6	90,338	0	4,160	0	Sports Assistant (0 fle)	0	0			6
7					Salary Adjustments					7
8					Overtime					8
9			3,215		COLA @ 3.0%					9
10		103,169	110,385	90,541	Total 2.92 FTE =	5,296	125,042			10
11	7,415	8,465	8,831	11,475	Payroll Expenses @ 8%		10,003			11
12					Employee Benefits					12
13	9,027	9,213	11,484	8,674	Health Insurance/Benefits		11,601			13
14	1,104	1,068	2,900	1,818	Retirement 2% contribution + 3% match		3,252			14
15										15
16	107,883	121,915	133,600	112,508	TOTAL PERSONNEL SERVICES		149,899	0	0	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

FORM LB-11

**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.

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.

North County Recreation District

	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	CAPITAL ASSET RESERVE FUND					
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025			RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
11					REQUIREMENTS					11
12					Dedicated Roof Fund					12
13					Youth Room Floor					13
14					Dedicated New Pool Fund					14
15					PAC Lobby and ADA Restrooms					15
16					East Side Siding/Windows/Seismic Upgrades					16
17					Pickleball Construction Project					17
18					Website Design					18
19					New Pool Fundraising					19
20					New Pool Project (to be reimbursed to General Fund from New Pool Fund)					20
21					Rex Champ Field			68,000		21
22					Project Management			0		22
23			100,000		Additional Future Projects			75,000		23
24					Hallway Floors					24
25					Fire Alarm System					25
26					Gym Building Roof					26
27			10,000		Fitness Center Equipment					27
28					Performing Arts Center Sound and Light Upgrades					28
29					Entryway Remodel					29
30					Kitchen Remodel					30
31					Grants / Donations					31
32					Wheel Chair Lift for PAC Stage					32
33			156,600		Transfer to Aquatics Center Project Fund			175,000		33
34					TRANSFER TO GEN FUND -Funds For FF&C Obligations Debt Service			236,214		34
35	0	0	266,600	0	Total Expenditures			554,214	0	35
36			168,169	0	RESERVED FOR FUTURE EXPENDITURE			106,251	0	36
37	0	0	434,769	0	TOTAL REQUIREMENTS			660,465	0	37

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

**FORM
LB-10**

North County Recreation District
Budget for Next Year : 2026-2027

Line Item	Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	DESCRIPTION RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
					RESOURCES			
1			250,000		Cash on Hand *(cash basis)	0		
2					2. Future Fundraising - identified			
3					3. Future Fundraising income - not yet identified			
4					4. Interest			
5			156,600		5. Transferred IN, from CARF Fund	250,000		
6					6. Bond Proceeds (April 2021)			
7					7. FF&C Proceeds			
8					8. Transfer in from General Fund	153,400		
9			406,600		9. Total Resources, except taxes to be levied	403,400		
10					10. Taxes estimated to be received			
11					11. Taxes collected in year levied			
12	0	0	406,600	-	12. TOTAL RESOURCES	403,400	-	-
					REQUIREMENTS			
13					13. Costs of Bond issuance			
14					14. Costs of FF&C issuance			
15					15. Project Costs			
16					16. Phases 1 & 2: Building, Siteworks & in-natorium pools			
17					17. 2: In: In natatorium pools (now combined with Ph. 1)			
18					18. Phase 3: Mechanical works & plastering			
19					19. Phase 4: Out of contract scope			
20					20			
21					21			
22					22			
23			212,300		23. GO Bond Debt Service	212,300		
24			194,300		24. FF&C Loan Debt Service	191,100		
25					25			
26					26			
27					27. Ending balance (prior years)			
28				-	28. UNAPPROPRIATED ENDING FUND BALANCE			
29	-	-	406,600	-	29. TOTAL REQUIREMENTS	403,400	-	-

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

FORM
LB-35

North County Recreation District

Historical Data		Adopted Budget 2025-2026	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2026-2027		
				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		212,300	8. Taxes Estimated to be Received *			8
9			9. Taxes Collected in Year Levied			9
10	0	212,300	TOTAL RESOURCES	0	0	10
			Requirements			
			Bond Principal Payments			
			Budgeted Payment Date			
11		70,000	11. Series 2021			11
12			12.			12
13			13.			13
14	0	70,000	Total Principal	0	0	14
			Bond Interest Payments			
			Budgeted Payment Date			
15		71,150	15. Series 2021			15
16		71,150	16. Series 2021			16
17			17.			17
18	0	142,300	Total Interest	0	0	18
			Unappropriated Balance for Following Year By			
			Bond Issue			
19			19.			19
20			20.			20
21			21.			21
22			22. Ending balance (prior years)			22
23			Total Unappropriated Ending Fund Balance	0		23
24			24. Loan Repayment to			24
25			25. Tax Credit Bond Reserve			25
26	0	212,300	TOTAL REQUIREMENTS	0	0	26

150-504-035 (Rev 02-14)

*If this form is used for revenue bonds, property tax resources may not be included.

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:
 Revenue Bonds or
 General Obligation Bonds

FORM

LB-35

Full Faith & Credit Obligations, Series 2021

North County Recreation District

Historical Data		DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2026-2027			
Actual 23-24	Actual 24-25		Adopted Budget 2025-2026	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		5. Transferred from Other Funds	191,100			5
6		6				6
7		7. Total Resources, Except Taxes to be Levied	191,100			7
8		8. Taxes Estimated to be Received *				8
9		9. Taxes Collected in Year Levied				9
10		10. TOTAL RESOURCES	191,100	0	0	0
		Requirements				
		FFC Principal Payments				
		FFC Issue				
		Budgeted Payment Date				
11		11. Series 2021	105,000			11
12		12.				12
13		13.				13
14		14. Total Principal	105,000	0	0	0
		FFC Interest Payments				
		FFC Issue				
		Budgeted Payment Date				
15		15. Series 2021	43,050			15
16		16. Series 2021	43,050			16
17		17.				17
18		18. Total Interest	86,100	0	0	0
		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		23. Total Unappropriated Ending Fund Balance	0			0
24		24. Loan Repayment to Fund				24
25		25. Tax Credit Bond Reserve				25
26		26. TOTAL REQUIREMENTS	191,100	0	0	0

*If this form is used for revenue bonds, property tax resources may not be included.

150-504-035 (Rev.02-14)

Budget Committee Motion to Approve and Recommend Budget for Adoption

I move that the Budget Committee of the North County Recreation District approve the Fiscal Year 2026-2027 proposed budget in the total amount of \$ _____, and recommend the budget be forwarded to the NCRD Board of Directors for adoption in accordance with Oregon Local Budget Law.

The approved budget includes the following fund appropriations:

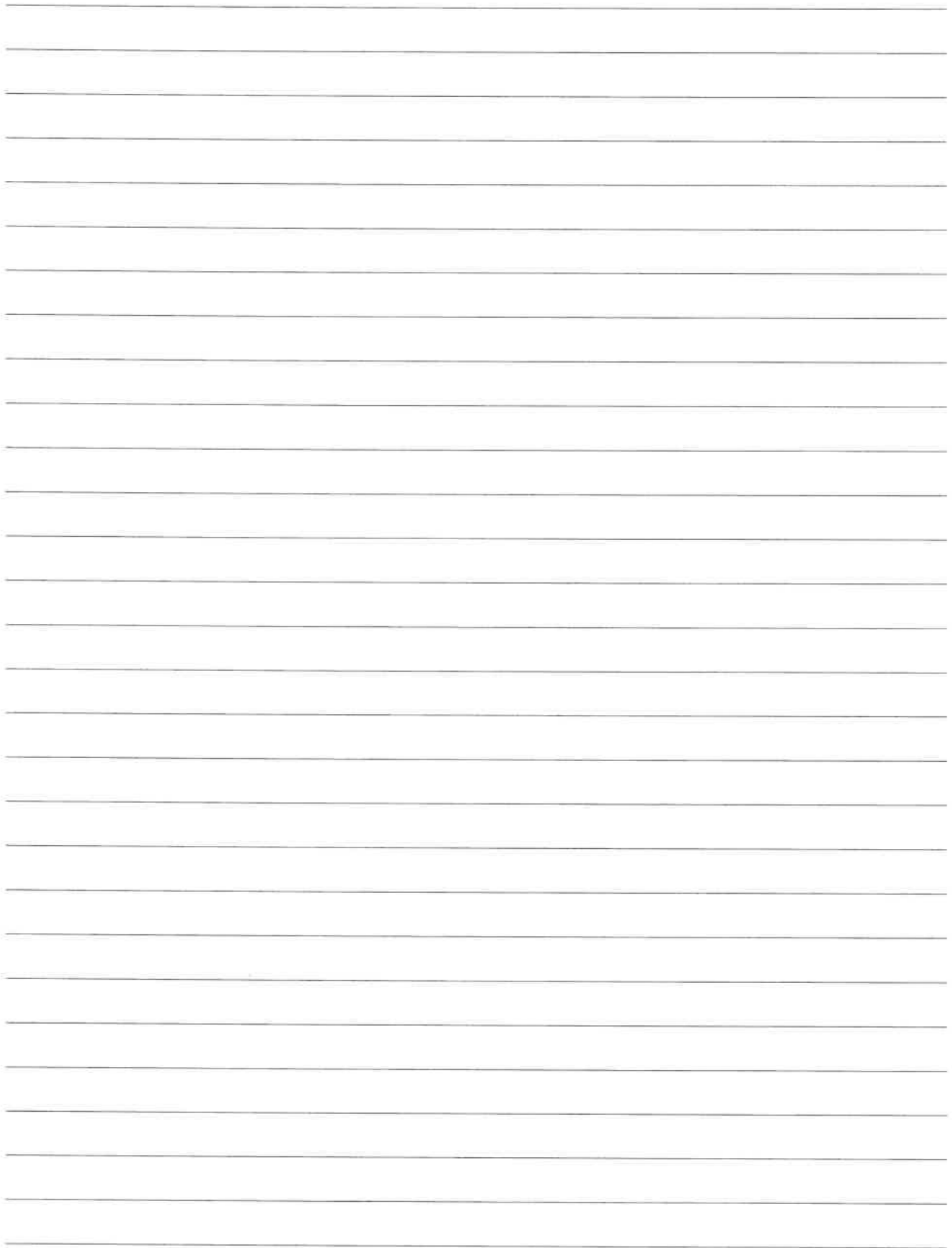
- General Fund: \$ _____
- Aquatic Center Fund: \$ _____
- Capital Projects Fund: \$ _____

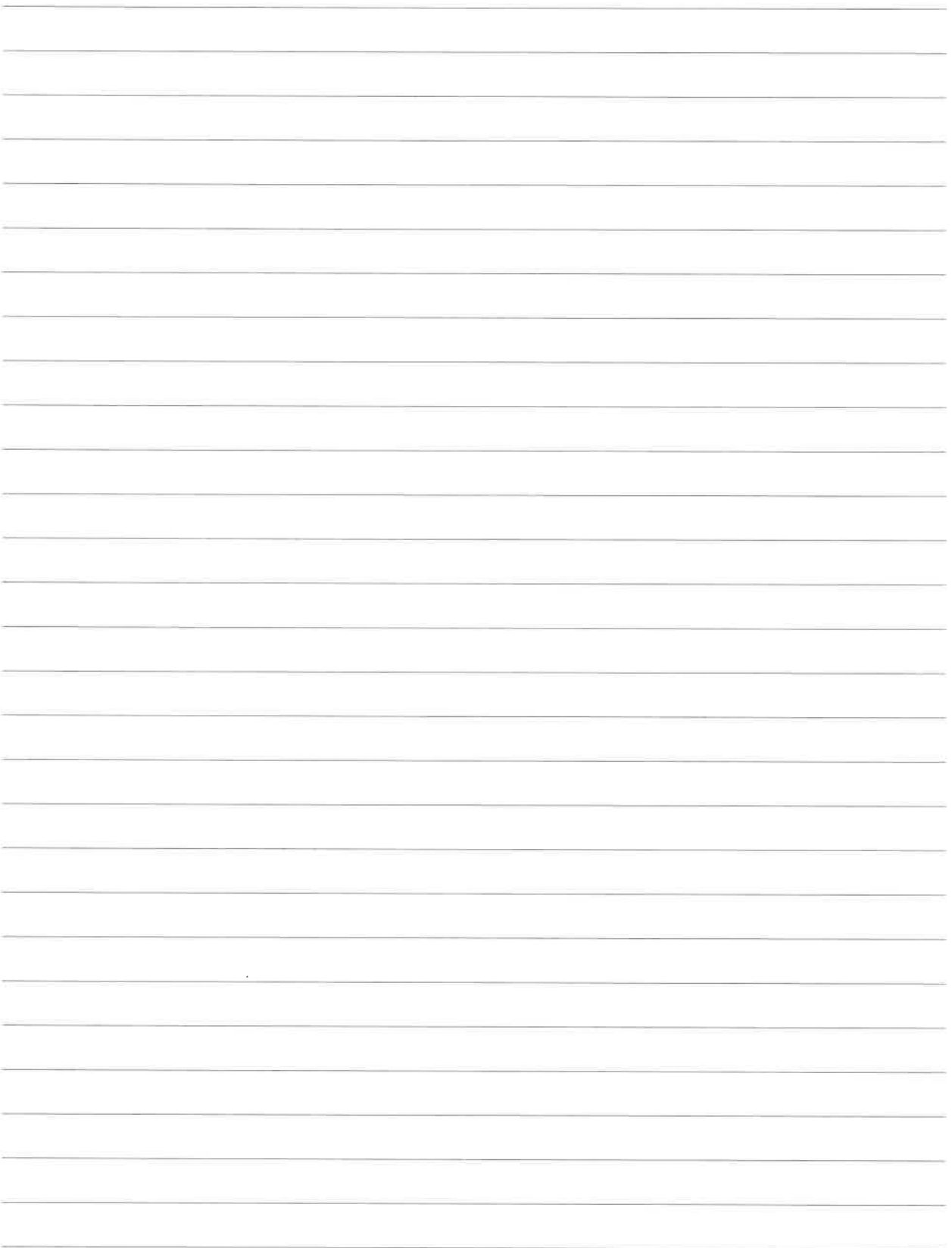
I further move to approve the ad valorem property taxes for the Fiscal Year 2026-2027 as follows:

Permanent Rate Tax Levy at the rate of \$0.3861 per \$1,000 of assessed value; and

Local Option Tax Levy at the rate of \$0.4000 per \$1,000 of assessed value, authorized by voters and subject to the applicable levy period.

This motion constitutes the Budget Committee's recommendation that the NCRD Board of Directors adopt the approved budget and tax levies at a subsequent public hearing and adoption meeting.







BUDGET COMMITTEE MANUAL

FISCAL YEAR JULY 1, 2026 – JUNE 30, 2027



36155 9th Street, P.O. Box 207, Nehalem, Oregon 97131
www.ncrd.org

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1. Welcome to the Budget Committee

Dear Budget Committee Members,

Welcome, and thank you for your willingness to serve on the North County Recreation District (NCRD) Budget Committee. Your participation plays an important role in ensuring that the District continues to operate with transparency, accountability, and fiscal responsibility on behalf of the communities we serve.

The mission of the North County Recreation District is to enhance the health, wellness, and quality of life for our community by providing inclusive recreational opportunities, safe facilities, and meaningful programs for people of all ages. Through aquatics, fitness, youth programs, community events, and facility access, NCRD strives to create spaces where our community can connect, grow, and thrive.

Public participation is a cornerstone of Oregon's Local Budget Law (ORS Chapter 294) and is essential to maintaining trust in how public funds are managed. As a member of the Budget Committee, you serve as a vital bridge between NCRD and the community, helping ensure that the District's financial planning reflects both responsible stewardship and community priorities.

The budget process is designed to be open and collaborative. District staff will prepare and present a proposed budget that outlines anticipated revenues, expenditures, and program priorities for the upcoming fiscal year. The Budget Committee's role is to review this proposal, ask questions, discuss key considerations, and ultimately vote on whether to approve the proposed budget for recommendation to the NCRD Board of Directors. Following committee approval, the Board will hold a public hearing before formally adopting the final budget.

We appreciate the time, perspective, and commitment you bring to this process. Your involvement helps ensure that NCRD continues to provide high-quality programs and facilities while maintaining long-term financial stability for our district. Thank you again for serving the community in this important role. We look forward to working with you throughout the budget process.

Sincerely,

Justin Smith
Executive Director

Marcus Runkle
Finance Manager / Budget Officer

2. About the North County Recreation District

The North County Recreation District (NCRD) provides recreational, wellness, and community programming for residents of North Tillamook County.

Established in 1997, the North County Recreation District (NCRD) was formed by a community-driven effort to preserve and support the historic 1930 swimming pool at the former Nehalem Lower Elementary School. The pool was built following a tragic drowning incident involving two local boys, highlighting the need for swimming education in the community. In 1996, a grassroots campaign led to a successful ballot measure, securing funding to maintain the pool and other recreational programs. Over the years, NCRD has expanded its offerings to include a fitness center, performing arts center, youth and adult programs, and outdoor recreation facilities.

Leadership Team

Justin Smith, Executive Director

Angie Terry, Youth Director

James Massa, Fitness Director

Adam Morse, Interim Aquatic Director

Marisa Bayouth-Real, Swim Program Manager

Kiley Konruff, Events and Outreach Manager

Marcus Koczenasz-Runkle, Finance Manager

Jane Knapp, Activities Coordinator

Board of Directors



Mary Gallagher

Position 1

**Term Expires:
06/2027**



Erin Laskey-Wilson

Position 2

**Term Expires:
06/2027**



Michael Howes

Position 3

**Term Expires:
06/2027**



Doug Sparks

Position 4

**Term Expires:
06/2030**



Frankie Knight III

Position 5

**Term Expires:
06/2030**

3. Oregon Local Budget Law Overview

The NCRD budget process follows Oregon Local Budget Law (ORS Chapter 294).

The law ensures:

- Public transparency
- Fiscal accountability
- Citizen involvement in budgeting

Key statutes include:

ORS 294.414 – Budget Committee Structure

This statute requires every local government to establish a Budget Committee composed of the governing body (such as the Board of Directors) and an equal number of appointed citizen members. The committee reviews the proposed budget, discusses financial priorities, and represents the public in the budgeting process.

ORS 294.426 – Budget Committee Approval of Proposed Budget

This statute requires the Budget Committee to review and formally approve the proposed budget before it can move forward in the adoption process. The committee may make adjustments and must vote to approve the budget before it is presented to the governing body for a public hearing.

ORS 294.438 – Public Hearing Prior to Budget Adoption

This statute requires the governing body to hold a public hearing on the approved budget before it can be formally adopted. The hearing allows members of the public to review the budget and provide comments before the final adoption by the governing body.

The process ensures that local government budgets are developed in an open and accountable manner.

4. Structure of the Budget Committee

The NCRD Budget Committee includes:

- The Board of Directors
- An equal number of citizen members

Citizen members are appointed by the Board and serve three-year terms. The committee must elect a Chair to facilitate meeting(s).

Budget Committee Members			
FY 2026/2027			
Board of Directors Positions	4-year Term	Budget Committee Positions	3-year Term
Mary Gallagher Nehalem, OR 97131 maryg@ncrdnehalem.org	Board Position 1 Term Ends: 6/2027	Kay Altman Nehalem, OR 97131 kay@fbn-co.com	Position 1 Term Ends: 6/2028
Erin Laskey-Wilson Nehalem, OR 97131 erinl@ncrdnehalem.org	Board Position 2 Term Ends: 6/2027	Dan Carroll Nehalem, OR 97131 dancarroll0420@gmail.com	Position 2 Term Ends: 6/2028
Micheal Howes Manzanita, OR 97130 michaelh@ncrdnehalem.org	Board Position 3 Term Ends: 6/2027	Ryan Holloway Nehalem, OR 97131 rtjollo@yahoo.com	Position 3 Term Ends: 6/2028
Frankie Knight III Nehalem, OR 97131 frankk@ncrdnehalem.org	Board Position 4 Term Ends: 6/2030	Debbie Curley Nehalem, OR 97131 debmuell503@aol.com	Position 4 Term Ends: 6/2027
Doug Sparks Manzanita, OR 97130 dougs@ncrdnehalem.org	Board Position 5 Term Ends: 6/2030	Thom Walters Manzanita, OR 97130 thom@thomwalters.com	Position 5 Term Ends: 6/2027
EXECUTIVE DIRECTOR			
JUSTIN SMITH justins@ncrdnehalem.org			
FINANCE MANAGER / BUDGET OFFICER			
MARCUS RUNKLE marcusr@ncrdnehalem.org			

5. Roles & Responsibilities

Budget Committee Members

Members are responsible for:

- Reviewing the proposed budget
- Asking questions regarding revenues and expenditures
- Evaluating the financial plan
- Voting to approve the proposed budget

Members represent the interests of the community and provide financial oversight.

Board of Directors

The Board:

- Appoints citizen committee members
- Conducts the public budget hearing
- Adopts the final budget

District Staff

Staff responsibilities include:

- Preparing the proposed budget
- Forecasting revenues and expenditures
- Presenting financial information
- Answering committee questions

6. NCRD Budget Development Process

The District budget is developed through a multi-step process, outlined below.



This process ensures careful financial planning and public oversight.

7. Annual Budget Timeline

Budget Calendar FY 2026/2027

March 2026	Administrative and Program Staff work together to develop individual Department Budgets
Thursday, March 19, 2026	Board appoints Budget Officer and adopts Budget Calendar
Thursday, April 16, 2026	Board appoints Budget Committee Members
Wednesday, April 22, 2026	Send 1st Notice of 1st Budget Committee Meeting to Headlight Herald on May 28, 2026: If necessary, 2nd Budget Committee Meeting will be held Friday, May 29, 2026.
Tuesday, April 28, 2026	Publish 1st Notice of 1st Budget Committee Meeting to Headlight Herald
Wednesday, April 29, 2026	Send 2nd Notice of 1st Budget Committee Meeting to Headlight Herald
Tuesday, May 5, 2026	Publish 2nd Notice of 1st Budget Committee Meeting to Headlight Herald
Friday, May 8, 2026	Post Notice of 1st Budget Committee Meeting at post offices and on website
Friday, May 15, 2026	Post Proposed Budget on our website
Friday, May 15, 2026	Send Proposed Budget to Budget Committee
Thursday, May 28, 2026	1st Budget Committee Meeting scheduled at 6:00PM
Friday, May 29, 2026	If necessary, 2nd Budget Committee Meeting at 6:00PM
Wednesday, June 3, 2026	Send 1st Notice of Public Budget Hearing to Headlight Herald
Tuesday, June 9, 2026	Publish 1st Notice of Budget Hearing & Financial Summary LB-1 (due 5-20 days before hearing)
Tuesday, June 9, 2026	Post Notice of Budget Hearing at post office and on website
Wednesday, June 10, 2026	Send 1st Notice of Public Budget Hearing to Headlight Herald
Tuesday, June 16, 2026	Publish 2nd Notice of Budget Hearing & Financial Summary LB-1
Thursday, June 18, 2026	Public Hearing on Budget and Adoption by Board (must be approved by quorum of full board with no increase in taxes, or total funds by more than 10%)
Friday, June 19, 2026	Notice of Levy and Categorization Certificate (LB-50) submitted to County Assessor

8. NCRD Budget At-A-Glance

Typical North County Recreation District revenue sources include:

Property Taxes: Stable base funding

State Timber Taxes: Variable base funding

Program Fees: Fitness classes and recreation programs

Facility Rentals: Community space rentals

Grants & Donations: External funding

Interest Income: Earnings on district reserves.

	2024-2025		2025-2026	
	ACTUALS		BUDGETED	
Property Taxes	\$1,460,848.08	46%	\$1,289,851.00	45%
State Timber Taxes	\$358,462.22	11%	\$369,219.00	13%
Program Fees	\$254,496.70	8%	\$359,590.00	12%
Facility Rentals	\$14,792.50	1%	\$17,575.00	1%
Grans & Donations	\$894,711.34	28%	\$345,185.00	12%
Other	\$176,104.65	6%	\$498,127.00	17%

Assessed Value Growth Resulting in Revenue Above Projection

For the 2025–26 tax year, the North County Recreation District has exceeded its projected property tax revenue, driven by stronger-than-anticipated growth in assessed value within district boundaries.

While revenue projections are developed using conservative growth assumptions, generally aligned with Oregon’s 3% annual assessed value limitation on existing properties, the District experienced additional assessed value increases beyond this baseline.

This variance is primarily attributable to:

- New construction and development adding entirely new taxable value to the tax roll
- Property improvements and expansions increasing assessed values above capped growth rates
- Subdivision and land development activity creating additional taxable parcels
- Ongoing regional growth and investment across North County communities

Because these sources of value are classified as exception value, they are not subject to the 3% annual limitation, resulting in a larger-than-expected tax base.

As a result, when NCRD's combined tax rates (permanent rate, local option levy, and bond rate) were applied to the final certified assessed value of \$1,717,830,981, the District generated more property tax revenue than originally projected in the budget.

NCRD's property tax revenues exceeded projections due to continued development and reinvestment within the District, which expanded the assessed value beyond initial estimates. This reflects positive economic activity and growth in the community, directly benefiting the District's financial position.

9. How NCRD Is Funded

Primary Funding Source

- Permanent Property Tax Levy: \$0.3861 per \$1,000 of assessed value
- Approved by voters in November 1996 (Measure 29-29)
- Provides the District's core, ongoing operational funding

Supplemental Funding Source

- Local Option Levy: \$0.40 per \$1,000 of assessed value
- Renewed every 5 years (2008, 2013, 2018, 2023)
- Supports enhanced services, programs, and operations beyond base funding

Capital & Debt Funding

- General Obligation Bond (Aquatics Center): \$4.355 million
 - Approved November 2020 (Measure 29-160)
 - Term: ~25.5 years
 - Tax Rate: \$0.1378 per \$1,000
 - Repaid through dedicated property taxes
- Full Faith and Credit Obligation: \$3.5 million
 - Backed by District revenues, with repayment primarily anticipated from timber revenue
- Municipal Loan (Bridge Loan – Aquatics Center): \$2.0 million
 - Supported by approximately \$1.7 million in County Transient Lodging Tax (TLT) grant funding

Earned Revenue (Service Fees)

- NCRD generates additional revenue through:
 - Memberships
 - Program fees
 - Facility rentals and services
- These revenues are supplemental and do not replace property tax funding

10. How NCRD Spends Its Funds

District spending generally falls into four categories:

- Personnel Services: Salaries and benefits
- Materials & Services: Utilities and supplies
- Capital Outlay: Equipment and facility improvements
- Debt Services: Debts owed by the District
- Contingency: Emergency reserves

	2024-2025 ACTUALS		2025-2026 BUDGETED	
Personnel Services	\$1,106,659.89	61%	\$1,365,679.00	52%
Materials & Services	\$423,802.57	23%	\$456,547.00	17%
Capital Outlay	\$10,636.00	1%	\$110,000.00	4%
Debt Services	\$271,938.33	15%	\$688,000.00	26%
Contingency	\$0.00	0%	\$20,000.00	1%

10. NCRD Fund Structure

Government budgets are organized into funds. North County Recreation District operates with three funds. These funds have specific purposes as outlined below:

General Fund

Supports administrative operations and programming.

Aquatics Center Project Fund

Supports pool operations and aquatic programming.

Capital Asset Reserve Fund

Supports long-term facility investments.

112. Understanding the Budget Document

The proposed budget contains several key sections.

- Budget Message
- Narrative explaining:
 - Financial condition
 - Budget priorities
 - Major changes from previous year
- Revenue Detail: Shows projected income for the fiscal year.
- Expenditure Detail: Shows planned spending for programs and services.
- Fund Summaries: Displays financial activity by fund.

13. How to Review the Budget in 10 Minutes

Step 1: Read the Budget Message

Step 2: Look at the total budget compared to last year

Step 3: Identify large increases or decreases

Step 4: Review fund balances

Step 5: Ask questions

14. Budget Committee Meeting Procedures

Meeting agenda:

1. Election of Budget Committee Chair (first meeting only)
2. Call to Order
3. Roll Call
4. Public Comment
5. Budget Presentation
6. Committee Questions
7. Committee Deliberation
8. Motion to Approve Budget
9. Roll Call Vote
10. Adjournment

15. Question & Information Process

Members are encouraged to ask questions. Questions may be asked during public meetings and/or between meetings through the Executive Director, Justin Smith, or Finance Manager, Marcus Runkle. Responses may be shared with the full committee to ensure transparency.

16. Public Meeting Requirements

Budget committee meetings are public meetings.

Requirements include:

- Public notice of meetings
- Meetings open to the public
- Opportunity for public comment

All deliberation must occur in public session.

17. Ethics & Conflict of Interest

Members must follow Oregon Government Ethics Law (ORS Chapter 244).

Members should:

- Disclose potential conflicts of interest
- Act in the public interest
- Maintain professionalism

18. Budget Approval Process

The Budget Committee must approve the proposed budget before the Board may adopt it.



Once adopted, the budget establishes the District’s legal spending authority.

19. Glossary of Budget Terms

Appropriation: Legal authority to spend funds.

Beginning Fund Balance: Funds carried forward from prior year.

Capital Outlay: Major equipment or facility purchases.

Contingency: Reserve for unexpected expenses.

Personnel Services: Employee salaries and benefits.

Materials and Services: Operational expenses such as utilities and supplies.

Adopted Budget: Final budget approved by the governing body.

20. Budget Committee Member Acknowledgement

I acknowledge that I have received and reviewed the NCRD Budget Committee Manual and understand the responsibilities associated with serving on the NCRD Budget Committee.

Name: _____

Address: _____

CITY: _____ STATE: _____ ZIP CODE: _____

Phone: _____ Email: _____

Signature: _____ Date: _____