



The mission of North County Recreation District is to promote the educational, recreational, social and physical well-being of the entire north Tillamook County community by offering activities for all ages and abilities in an inviting environment.

Aquatics | Fitness
Activities for Adults
Performing Arts Center
Rex Champ Ball Field
Youth Center

PO Box 207
36155 9th Street
Nehalem OR 97131

855.444.6273
www.ncrd.org

North County Recreation District - Board Meeting Agenda

Thursday June 18, 2026, 5:30pm

NCRD Fireside Room – 36155 9th St. Nehalem, OR 97131

The NCRD Board will meet in person. For those that do not prefer to attend in person, the Board will accept written public comment to justins@ncrdnehallem.org.

The Board Meeting will be available via the zoom link below:

<https://us02web.zoom.us/j/85885811579?pwd=ThBrOcDbidoRwBNnCKOmIrd2xwqBDA.1>

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Declaration of Potential Conflict of Interest**
- 4. Public Comment** – in-person, written-in, or via Zoom
- 5. Correspondence**
 - 5.1. Letter from Patrons about pool locker room _____ Pg 1
 - 5.2. Email from Dianne Bloom _____ Pg 3
- 6. Employee Recognition**
 - 6.1. Josi Taylor Howes– Lifeguard / Swim Instructor _____ Pg 4
- 7. Consent Agenda**
 - 7.1. Approval of May Board Meeting Minutes _____ Pg 5
 - 7.2. Approval of May Budget Meeting Minutes _____ Pg 9
 - 7.3. Approval of May Executive Director Report _____ Pg 12
- 8. Financial Report**
 - 8.1. Approval of May Financial Report _____ Pg 15
- 9. Committee Reports**
 - 9.1. Capital Improvement Committee _____ N/A
- 10. 2026-2027 Budget Adoption**
 - 10.1. Resolution to adopt 2025-26 annual budget _____ Pg 35
- 11. Old Business**
 - 11.1. New Audit Firm Update _____ N/A
 - 11.2. RFP for pool signage update _____ N/A
 - 11.3. Engineer for Legacy Pool update _____ N/A
- 12. New Business**
 - 12.1. Pride Month proclamation _____ Pg 68
 - 12.2. Board Meeting schedule 26-27 _____ Pg 69
 - 12.3. Resolution to apply for LGGP Grant for Rex Champ _____ Pg 70
- 13. Executive Director Report**
 - 13.1. Sportsman Check-in Report _____ Pg 72
 - 13.2. Department Reports and updates _____ N/A
- 14. Announcements / Calendar**
 - 14.1. Juneteenth, 6/19 – district closed _____ Pg 73
 - 14.2. Missoula Children’s Theater 6/19 and 6/20 _____ Pg 74
 - 14.3. Rockaway Beach Summer Camp 7/6 _____ N/A
 - 14.4. Saturday July 4th – district closed _____ N/A
 - 14.5. July Board Meeting 7/16 _____ N/A
- 15. Board Comment**
 - 15.1. General Board Comments _____ N/A
- 16. Adjournment**

Accessibility: This meeting is accessible to all. Please let us know at 855.444.6273 if you need any special accommodation to attend this meeting.

NCRD is a Special District established under ORS 266

May 13, 2026

To: Adam, Aquatics Director, NCRD Pool

We are writing as concerned members of our community regarding the proposed new rules at the NCRD Pool. While I understand that the intention behind these changes is to maintain a safe and organized environment, we would like to respectfully express some concerns, particularly regarding the handling of personal belongings.

The new rule requiring that personal belongings be brought out to the pool area, rather than stored in the dressing rooms, presents a significant challenge for our senior citizens. Many of us rely on the dressing rooms to safely store our items while swimming, and removing this option could create both inconvenience and safety concerns, especially for those with mobility limitations. Carrying bags, clothing, and personal items back and forth to the pool deck may also increase the risk of slips, falls, or misplaced belongings. In the winter many layers of clothing are worn and stuffing them into a locker, rather than keeping them hanging on the hooks in the dressing room is not sensible. The air is so frigid when exiting the pool that we call it "running the gauntlet" between the pool and a hot shower. You then want us to bring our clothes from a locker in the pool area, then walk all the way back to the dressing rooms, sort & hang our clothes on hooks and rush to a hot shower. What is the rationale for this? Is the Men's Locker room subject to these new rules also?

We hope the board will take these concerns into consideration and work with members to find a balanced solution that serves everyone fairly. Thank you for your time, consideration, and continued efforts on behalf of our community. We appreciate the opportunity to share our concerns and hope they will be carefully reviewed before the new rules are finalized.

Sincerely,

Please see the 2nd Page for signatures

cc: Justin Smith
cc: Board

Camp & Points

East & owned

Charlene Hakola

Janet Bell

Wami Klay

Alicia Anderson

Sharon Venezia

Carly Percell

Sean Percell

Jucy Brook

Roger D Campama

Winnie Huber

Karen Small

Linda Sevel

Becky Elder

Nikki Latta

Jessette M Woodhull

~~Darius~~ Welch

Jean Raustein

Claudia Carver

Extraordinary Teacher

From Dianne Bloom <diannerbloom@gmail.com>

Date Wed 5/27/2026 9:59 PM

To Justin Smith <JustinS@ncrdnehalem.org>

Hi Justin,

I just want to share with you what an outstanding teacher Michele Churchill is. I have been going to her classes consistently since she started teaching. I am 80 and when I started Michelle's classes, I could not balance on one foot and certainly was not strong. Walking any distance was difficult and I was having difficulty doing all my gardening which I love. You have no idea what a difference she has made in terms of being able to move and feel good as I have aged. I can get up from the floor and chairs with ease and walk faster and longer than ever thanks to stronger muscles. The classes are outstanding in terms of being well thought out, choreographed, set to music, and explained. We have a good mix of men, women, young and old. Many times we are tight in the gym because so many folks are attending and frequently we run out of weights, especially the lighter ones as many of us "older folks" aren't into 8-10 lb weights. I don't have Michele's email so I wish you would forward her my thanks. If she were my employee I would give her a bonus or raise as she is certainly improving the quality of all her students lives- both young and old. Take care and thank you for all you are doing for NCRD.

Dianne Bloom

Employee of the Month
June 2026

This certificate is proudly presented to

Josi Taylor Howes

In recognition of your exceptional performance, unwavering dedication, and positive attitude. Your commitment to excellence, consistent support of your colleagues, and contributions to the success of NCRD embody the values of our organization.

Thank you for going above and beyond in your role and for making a lasting impact on both our team and the community we serve.

Awarded this 18th day of June, 2026

Justin Smith, Executive Director

Michael Howes, Board Chair

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North County Recreation District

Employee of the Month - Josi

Josi is an anchor in the Aquatics Department. She holds us in place as both a swim instructor and lifeguard. From the day she joined the team at the Legacy Pool three years ago, to today in our new facility, we can count on Josi to be thoughtful, dependable, and caring. Our ability to offer Community Swim Lessons during the school year was successful because of Josi. It was her passion and dedication that made it an easy choice to pilot the program when we were less than six months into the new facility. On a practical level, that means that over 30 children have had an opportunity to learn swimming skills in the last four months than we would have been able to do without her! Josi also has a strong presence as a lifeguard. She knows our patrons by name and makes them feel safe. When other lifeguards are out sick or take a vacation, Josi is ready to lend a hand and pick up some extra shifts. If there is downtime, we can count on her to go through the process of vacuuming the pool to keep it looking as good as the day we opened. Josi's commitment to the pool and our community is a gift we are very fortunate to receive.

4a.



North County Recreation District

NCRD Board Meeting

May 21, 2026 5:30 pm

Fireside Room and Via Zoom

Call to order by Chairman, Michael Howes at 5:31 pm.

Attendance:

Board: Michael Howes, Frankie Knight III, Mary Gallagher in person. Erik Laskey-Wilson and Doug Sparks were excused. A quorum was present.

Recorder: Jennie Meyers on Zoom

Staff: Justin Smith, Marcus Runkle and Angie Terry

Pledge of Allegiance:

Conflict of Interest: None

Public Comment: None

Correspondence: Thank you letter from Shawna at TBCC for allowing space for the American Sign Language class that was held at NCRD.

Next month a letter concerning the layout of the locker rooms at the Aquatic Center will be shared. It arrived too late to be included in the packet.

Employee Recognition: Donna Donica

Donna works as a PRS in the Fitness Center and the Aquatics Center. She also helps with organizing old files in the Administration office. She is courteous to patrons, making them feel welcome and demonstrates friendliness to everyone she meets. We appreciate her care and dedication to NCRD. Donna commented: "It is a pleasure to work at NCRD!! Thank you for the recognition."

Consent Agenda:

Minutes of the April 2026 meeting and the Executive Director's Report were approved by motion from Frankie, second by Mary.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Gallagher – Yes

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North County Recreation District

Financial Report: Marcus Runkle

- Question about an erroneous entry. It was rectified and was a result of the transition of the software.
- Cash Reserves: Carry over was added to the Pool Fund in years past. There is no "Pool Fund" now except that which is reserved for Debt Service, so the Cash Reserves (carry over from prior year) is added to the General Fund.
- Auditor expense for FY 25/26 has been paid in the amount of \$9,500.

There was a motion to accept the Financial Statement as presented made by Mary, second by Frankie.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Gallagher – Yes

Payroll through PayChex: Marcus Runkle

Marcus reported that two pay periods have now been processed successfully. Pay stubs and year end tax documents can be accessed by employees directly through PayChex.

Capital Improvement Committee Formation: Justin Smith

- Received 5 applications
- All are well qualified to serve on the committee
- Interviews are coming up in the near future
- Recommended that we move forward with a 5 member committee
- The committee and schedule will be announced at the June Board Meeting.

OLD BUSINESS:

- Audit Search has resulted in recommendation to engage Acuity which is based in the Eugene Area
- They service several other organizations in the area
- Acuity provides a 3-year locked in price at \$18,500 per year

There was a motion by Michael, second by Frankie to authorize engagement of Acuity as our auditors for the next three years at a cost of \$18,500 each year.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Gallagher – Yes

National Special Districts Day: Justin Smith

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North County Recreation District

Resolution recognizing May 6, 2026 as National Special Districts Day.

Pool Donor Signage: Justin Smith

A Request for Proposal has been prepared for public bid for the Donor Wall and other signage at the Aquatics Center. Approximately \$40,000 is allocated for the work with payment to be made in the current fiscal year budget cycle. There was consensus by the members present to authorize posting of the RFP.

Legacy Pool Evaluation: Justin Smith

Justin reported that 3 engineers responded to postings regarding initial assessments at the Legacy Pool. However, only one turned up to actually do a walk through. He had done work at the "old pool" in the 2012 year range so was somewhat familiar with the building, the pool and issues that existed then and potential problems that have arisen since the closing of the facility. There is a \$40,000 grant from The Maybelle Clark MacDonald Fund that will cover the initial investigation of what will be needed. Michael asked for a clear and complete representation from the engineer who we finally agree to give us necessary details in order to move forward with renovations. There was a motion to authorize Justin to engage Peterson Structural Engineers to give us a preliminary scope of work not to exceed \$40,000.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Gallagher – Yes

Executive Director's Report: Justin Smith

- Sportsman reports that display a lot of data about membership, attendance and other essential elements were shared. Reports from Sportsman are customizable so nearly any set of data is available. Justin is working on discovering other benefits.
- Fitness has new signage. TKD has been added to Sportsman. Personal Training rates have been updated. Stairs to the Gym have been renovated.
- Youth: Open 22 days in May. 18 Kids per day. Soccer ended up with 90 kids participating. Sweatshirts given out at the end of the term were a huge hit. Summer camps are full.
- Aquatics: A test run on the slide happened. State still needs to complete the paperwork to open it. Instructors and Life Guards are needed. A joint Life Guard training with Seaside is planned. Community Swim lessons have started.
- Adult Activities: The May Art Opening had 29 people attend. The "Yellow" Show was a success. Great Discussions has started a course on Human Pre-History. Book Club is reading "They Call Us The Enemy" by George Takai.
- PAC: Bubble Man was a success. Odd Couple/Riverbend Players open June 5. Missoula Childrens' Theartre opens June 15.
- Executive Director: Staff Reviews continue. Budget is DONE. Riverbend Players have pledged \$25,000 to update the lighting in the PAC. The new generators for the PAC and Gym are onsite. Rockaway joint



North County Recreation District

summer camp program is progressing as a first step toward redistricting to include Rockaway. A bus has been donated that will assist in transporting campers and people to and from NCRD.

- A Grant has been received to help with revitalization of Rex Champ Field.
- ORPA field trip is planned to come to NCRD to tour the facility in September. It is Justin's goal to integrate NCRD with ORPA

Aquatics Director Hire: Justin

Adam Morse has been working as Interim Director at the Aquatics Center for several months and was recently tapped to be the Aquatics Director. Adam went through the usual interview process even though the other candidates (8 applied) did not show up for their scheduled appointments to interview. Congratulations to Adam. He has served the position well as Interim Director and now expected to continue to provide the best leadership possible in the job.

Announcements:

Closed for Memorial Day

Budget Meeting May 28 at 6:00 pm

Odd Couple opens June 5

Missoula Kids open June 15 with performances June 19 & 20

June 18 is the next Board Meeting

Frankie commented that he is greatly encouraged with how things are going at NCRD. There's lots going on. He is very interested in the partnership with Rockaway Beach.

Justin gave a shout out to Tim and Mike for the work they have been doing in the grounds work around the building. It's looking very neat and tidy.

The meeting was adjourned at 6:56 pm.

Respectfully submitted,

Jennie Meyers, Recorder

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North County Recreation District

**North County Recreation District (NCRD)
2026/2027 Fiscal Year Budget Committee Meeting
May 28, 2026 6:00 pm
Schoolhouse Room and Via Zoom**

Call to order by Board Chairman, Michael Howes at 6:02 pm.

Attendance:

The Budget Committee: Michael Howes, Frankie Knight III, Erin Laskey-Wilson, Ryan Holloway, Debbie Curley, Dan Carroll, Kay Altman, Thom Walters, Doug Sparks, Mary Gallagher.

Recorder: Jennie Meyers

Staff: Justin Smith, Marcus Runkle, James Massa, Angie Terry, Tim Schaeffer

Pledge of Allegiance

Election of the Budget Committee Chair, Vice Chair and Secretary.

Ryan Holloway was approved to be the Chairman of the Budget Committee. Kay Altman was approved to be Vice Chairman of the committee. It was decided that a secretary was not necessary as the Recorder was present in order to memorialize the meeting. There was a motion by Frankie, second by Erin to elect the officers as indicated.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Laskey-Wilson – Yes

Holloway – Yes

Curley – Yes

Carroll – Yes

Altman – Yes

Walters – Yes

Sparks – Yes

Gallagher – Yes

Reading of the Budget Message:

Marcus Runkle, Finance Director for NCRD, read the Budget Message. Documents that were used in the preparation of the budget by all the Department Heads were displayed and discussed.





Review of the Budget Resources and Requirements

Questions raised by Committee Members and Clarifications:

- Michael asked about the Property Tax estimates and Timber Tax expectations. Explanation of the County's estimates were given. No estimates are ever offered by the County or the State regarding Timber Tax potential receipts.
- Michael also asked about the debt services payments and how they are allocated, with satisfactory explanation.
- Mary noted that the tax revenue number and User Fees seem to be conservative which is good.
- COLA and Merit increases are included in the staff compensation line items.
- The higher insurance premium is due to the addition of the Aquatic center building exposure.
- There is no warrantee for the newly planted landscaping. Staff has been tasked to keep the grounds looking good. Sprinkler systems are being worked on
- Artist's Fees was explained. We are not currently inviting acts to come to the PAC as it was not cost effective to have outside artists in house.
- Kay asked if a vending machine has been considered in reference to the Concessions line item. Currently that line is for the items sold at the pool.

Discussion of the CARF funding. The line item 36 on page 29 represents Funds reserved for future expenditures in the amount of \$106,251. The amount seems to be sufficient.

Debt Services amounts were discussed. The payments are due June 15 and December 15. Budgeted amounts are \$403,400.

Motion to approve the 2026/2027 Fiscal Year Budget to be sent to the Board for adoption.

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North County Recreation District

Frankie Knight made a motion with Dan Carroll seconding as follows:

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 \$3,917,681, 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: \$2,853,816

Aquatic Center Fund: \$403,400

Capital Projects Fund: \$660,465

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.

The motion passed unanimously.

Howes – Yes

Knight – Yes

Laskey-Wilson – Yes

Holloway – Yes

Curley – Yes

Carroll – Yes

Altman – Yes

Walters – Yes

Sparks – Yes

Gallagher – Yes

The Budget Public Hearing is scheduled to be held at the regular Board Meeting on June 18, 2026 at 5:30 pm.

The Budget Committee Meeting was adjourned at 7:42 pm.

Respectfully submitted,

Jennie Meyers, Recorder

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May 2026 Executive Director Report

Correspondence

- Thank you note from TBCC for using our space for sign language class.
- Letter for next month about pool changing rooms.

Employee Recognition

- Donna Donica – PRS

Sportsman

- Insurance Benefit memberships currently accounting for a ¼ of our visits.
- Scan stations are now active across the district.

Capital Improvement Committee

- See documents, created guidelines, a posting and an application. Meeting with Frankie tomorrow to discuss and make steps forward.

Department Reports

Fitness

- New Fitness Center entrance signage was installed to improve patron navigation and create a more welcoming and professional appearance.
- Taekwondo was added to the Sportsman system, improving attendance tracking, registration, and payment processing.
- Personal training pricing was updated following a review of regional market comparisons, with new package options added to improve flexibility for patrons.
- The stairwell leading to the upstairs gymnasium was cleaned and repainted, improving the overall appearance and experience within the facility.

Youth/Sports

- Play care operated for **22** days in april; **2** of those days were no school days. There was an average of **18** kids per day.
- Soccer ended with a record number of 90 participants and hoodies where a huge hit, thank you to our sponsors: fresh foods of Manzanita, Little Apple, Big Shaun's smash burgers, Plummer family Homebuilders, Shoreline Electric, and Scovel ink.
- Summer camps are full except for theater camp.
- Summer field trips are full except for 2.

Aquatics

- We had our first test run of the brand-new waterslide with our staff!
- The state and county inspectors came by to inspect the new waterslide, and now we are waiting for their approval!
- We have started our new hiring drive for PRS, lifeguards and more!
- We have reached out to Sunset Empire and are collaborating on a joint lifeguard training for prospective new lifeguard from both Seaside and Nehalem!
- This last month has been wonderful! We are having so much fun with our two new preschool classes.
- Both schools hope to continue with a year-round program next school year. This means we are able to reach approximately 30 additional swimmers each year.
- Our first round of Community Swim Lessons started, for kids ages 6 – 12 can sign up for swimming lessons outside of the school day. This is an opportunity for kids who are enrolled at schools that do not offer lessons. Continuing the NCRD's century long mission of teaching our local children swimming skills!

Adult Activities

- The Art Opening/Scone Friday event had 29 people show up. The Gallery was pleasantly filled. The Yellow Show was a success and many people came more than once to see the walls full of cheerful artworks.
- The Art Group on Wednesdays continues to attract new artists. Most of the tables have 2 people working.
- The Great Decisions Group has finished The History of Medieval England and will be starting on Human Prehistory and the First Civilizations. Anyone can drop by on Tuesdays at 1:30 in the Fireside Room to listen to any of the lectures. Each one in the series is a stand alone lecture and all are interesting.
- Book Club will be participating in a national group working on George Takai's book *They Called Us the Enemy*. There will be both national and local groups discussing the book.

Performing Arts Center

- Bubble man was a great success in the PAC on Saturday April 25.
- The stage is set for Riverbends take over with The Odd Couple.
- Missoula will also be in there on June 15

Events:

- Their next show riverbend show starts 6/5/26 with The Odd Couple.



Executive Director

- I am finishing conducting staff reviews and continuing leadership development efforts across the district.
- The district completed balancing the FY 2026–2027 budget and finalized budget preparation for review and distribution.
- Summer Camp registration filled within approximately two hours of opening, reflecting strong community demand for youth programming.
- Riverbend approved a \$25,000 contribution toward PAC lighting improvements and indicated willingness to potentially contribute additional support if needed.
- The district received delivery of two new generators intended to support emergency backup operations within the gym facility. NCRD also completed an updated walkthrough with Inland Electric to prepare revised installation pricing as the project moves toward completion.
- NCRD was awarded \$15,000 from the Roundhouse Foundation to support district initiatives and continued community investment.
- NCRD continued discussions with the City of Rockaway Beach regarding a city-funded remote Summer Camp program. The City has included the program in its proposed budget, with a presentation to City Council planned next month.
- Capital Improvement Committee recruitment continues, with 5 applications received to date.
- Work also progressed on the Local Government Grant application for Rex Champ Field improvements.
- I submitted an Oregon Recreation and Park Association field session proposal for approval. If accepted, the session will provide valuable exposure for NCRD and help build new professional relationships across the state.

Hiring Update:

- The Aquatics Director recruitment closed with 8 applicants received. After review, 4 candidates advanced, with 3 invited to participate in interviews this week. Unfortunately only 1 made it through the process but we have officially offered Adm the position today.

Upcoming events:

- The Odd Couple June 5
- Missoula Children's Theatre Camp June 15



North County Recreation District

REVENUE & EXPENSE NARRATIVE THROUGH MAY 31, 2026 (91.67% OF FISCAL YEAR COMPLETED)

This financial narrative summarizes the District's year-to-date (YTD) revenues and expenditures as compared to the adopted annual budget. As of May 31, 2026, approximately 91.67% of the fiscal year has been completed. Under a linear model, revenues and expenditures would be expected to approximate this benchmark. Variances above or below this level primarily reflect the District's seasonal revenue cycle, property tax timing, staffing patterns, capital-related expenditures, and timing differences associated with operational transitions.

REVENUE ANALYSIS

Total District revenues through May 31, 2026 are \$2,673,711.99, representing 79.77% of the adopted annual revenue budget of \$3,351,697.00. While total revenues are below the linear benchmark of 91.67%, this variance is largely attributable to budgeted beginning fund balances and reserve-related revenues that are not recognized as operating revenue throughout the fiscal year (*direct result of our new accounting software not having the capability to have beginning fund balances as it is not designed for government accounting*). Based on operating revenues alone, the District continues to perform within expected ranges.

General Fund revenues through May 31, 2026 total \$2,333,483.13, representing approximately 92.91% of the annual General Fund budget, placing General Fund revenues slightly ahead of the fiscal year benchmark. Key observations include:

- Non-Allocated Revenues (Property Taxes) continue to be the primary driver of revenue performance and have reached 90.02% of budget. A portion of the variance within Non-Allocated revenues was previously identified as a duplicate accounting entry created during the District's software conversion process. This entry has been identified and has been corrected through standard accounting procedures.
- Administration revenues remain significantly ahead of budget at 136.62%, reflecting timing differences, reimbursements, and revenue allocations that are expected to normalize by fiscal year-end.
- Aquatics revenues have exceeded budget at 108.45%, reflecting strong utilization of the Aquatic Center, increased participation in programming, and continued community demand for aquatic services.
- Fitness revenues have reached 85.16% of budget and remain generally aligned with expectations for this point in the fiscal year.
- Youth Program revenues have reached 66.44% of budget and continue to reflect seasonal registration and program participation trends.
- Performing Arts Center revenues remain below benchmark at 27.92%, reflecting the timing of performances, rentals, and event activity.
- Capital Asset Reserve Fund revenues total \$307,635.86 (70.76%), reflecting timber revenue receipts and reserve fund activity. It is anticipated that we will get one more timber tax distribution in June.

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North County Recreation District

- Aquatic Center Project Fund revenues remain minimal at \$32,593.00 (8.02%), consistent with the substantial completion of the Aquatic Center project and limited remaining funding activity.

Overall, revenue performance remains stable and consistent with expected operational trends. No adverse revenue concerns are identified at this time. *All transfers from one fund to another will occur during the month of June.*

EXPENSE ANALYSIS

Total District expenditures through May 31, 2026 are \$2,345,800.47, representing 94.00% of the annual expense budget of \$2,495,426.00. This places expenditures slightly above the fiscal year benchmark of 91.67%.

Departmental highlights include:

- Administration expenses total 106.56% of budget. This variance is primarily attributable to payroll taxes and benefits, annualized insurance expenses, professional services, and district-wide operational support costs. Administration continues to absorb costs associated with software implementation, organizational transitions, and centralized support functions.
- Aquatics expenses total 106.11% of budget. Aquatics continues to experience higher-than-budgeted expenses due to strong facility utilization, expanded programming, and staffing requirements necessary to support operations. During the fiscal year, an administrative staffing transition resulted in a temporary overlap where multiple employees were simultaneously performing responsibilities associated with a single position. In addition, increased programming and facility demand required additional lifeguard staffing to maintain safe operations and support expanded service offerings. Materials and services continue to be impacted by elevated utility costs, particularly propane.
- Adult Activities expenses remain favorable at 39.42% of budget, reflecting conservative spending and timing of program delivery.
- Fitness expenses total 81.82% of budget, remaining generally aligned with expectations.
- Performing Arts Center expenses total 32.81% of budget, reflecting the seasonal nature of programming and event scheduling.
- Youth Program expenses total 91.04% of budget, reflecting school-year operations, summer program preparation, and staffing necessary to support expanded seasonal offerings.
- Capital Asset Reserve Fund expenditures total \$7,179.48 (2.69%), reflecting limited reserve fund expenditures during the current fiscal year. The current reserve balance remains approximately \$300,456.38.
- Aquatic Center Project Fund expenditures remain elevated at 149.37% of budget, reflecting final construction close-out costs, debt service, utility expenses, and project completion obligations associated with the Aquatic Center project.

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FINANCIAL STEWARDSHIP & OUTLOOK

At 91.67% of the fiscal year completed, the District remains in a stable financial position.

Current reserve balances include:

- Capital Asset Reserve Fund: approximately \$300,456.38
- General Fund unassigned reserves and operating cash balances remain sufficient to support ongoing operations and seasonal cash flow needs. The exact number will not be available until close of the District fiscal year.
- Aquatic Center Project Fund balances continue to support final project obligations and debt-related expenditures. There will be no carry over as the fund does not have any income generation activities.

Key indicators include:

- General Fund Revenues: 92.91% of budget (ahead of benchmark)
- Total District Revenues: 79.77% of budget
- Total District Expenses: 94.00% of budget
- Operational departments generally remain within expected ranges based on seasonal programming patterns and service demand.
- Reserve funds remain stable with no unexpected drawdowns or indicators of fiscal stress.
- While expenditures remain slightly above benchmark, the majority of variances are attributable to known timing factors, operational growth within Aquatics, staffing transitions, utility costs, software implementation activities, and final Aquatic Center project expenditures. These factors were anticipated and do not indicate a structural budget imbalance.

In June 2026, the District will make three (3) debt service payments as follows:

- | | |
|-------------------------|--------------|
| • FFC Bond, Series 2021 | \$148,050.00 |
| • G.O Bond, Series 2021 | \$141,150.00 |
| • Commercial Loan | \$190,007.76 |

Overall, the District remains financially stable and well-positioned to meet operational commitments, sustain program delivery, maintain reserve stability, and manage remaining capital obligations through the close of the fiscal year.

Respectfully Submitted,

Marcus Koczenasz-Runkle, SHRM-CP
Finance Manager / Budget Officer

North County Recreation District

Revenue and Expense Report

AA=Adult Activities AD=Administration AQ=Aquatics FIT=Fitness PAC=Performing Arts Center
 YP=Youth Programs CARF=Capital Asset Reserve Fund ACPF=Aquatic Center Project Fund

Current percentage of the fiscal year: 91.67%

Through May 31, 2026	FY-to-Date	Annual Budget	Remaining	% Used
REVENUES--				
Activities	\$ 245.00	\$ 7,492.00	\$ 7,247.00	3.27%
Aquatics	\$ 122,791.23	\$ 113,219.00	\$ (9,572.23)	108.45%
Administration	\$ 434,704.48	\$ 318,174.00	\$ (116,530.48)	136.62%
Fitness	\$ 136,122.23	\$ 159,843.00	\$ 23,720.77	85.16%
Performing Arts Center	\$ 24,559.00	\$ 87,950.00	\$ 63,391.00	27.92%
Youth Programs	\$ 74,854.17	\$ 112,671.00	\$ 37,816.83	66.44%
Non-Allocated	\$ 1,540,207.02	\$ 1,710,979.00	\$ 170,771.98	90.02%
Capital Asset Reserve Fund	\$ 307,635.86	\$ 434,769.00	\$ 127,133.14	70.76%
Aquatic Center Project Fund	\$ 32,593.00	\$ 406,600.00	\$ 374,007.00	8.02%
Total Revenues	\$ 2,673,711.99	\$ 3,351,697.00	\$ 677,985.01	79.77%
EXPENSES--				
AA Staffing	\$ 7,126.54	\$ 16,480.00	\$ 9,353.46	43.24%
AA PR Taxes and Benefits	\$ 524.18	\$ 1,280.00	\$ 755.82	40.95%
AA Materials, Supplies, and Services	\$ 926.51	\$ 4,000.00	\$ 3,073.49	23.16%
<i>Sub-total AA Expenses</i>	\$ 8,577.23	\$ 21,760.00	\$ 13,182.77	39.42%
AQ Staffing	\$ 293,161.58	\$ 264,957.00	\$ (28,204.58)	110.64%
AQ PR Taxes and Benefits	\$ 40,239.83	\$ 127,338.00	\$ 87,098.17	31.60%
AQ Materials, Supplies, and Services	\$ 163,133.62	\$ 75,657.00	\$ (87,476.62)	215.62%
<i>Sub-total AQ Expenses</i>	\$ 496,535.03	\$ 467,952.00	\$ (28,583.03)	106.11%
AD Staffing	\$ 421,412.43	\$ 437,216.00	\$ 15,803.57	96.39%
AD PR Taxes and Benefits	\$ 132,034.35	\$ 100,718.00	\$ (31,316.35)	131.09%
AD Materials, Supplies, and Services	\$ 251,726.96	\$ 217,700.00	\$ (34,026.96)	115.63%
<i>Sub-total AD Expenses</i>	\$ 805,173.43	\$ 755,634.00	\$ (49,539.74)	106.56%
FIT Staffing	\$ 175,300.91	\$ 211,652.00	\$ 36,351.09	82.83%
FIT PR Taxes and Benefits	\$ 29,431.62	\$ 31,341.00	\$ 1,909.38	93.91%
FIT Materials, Supplies, and Services	\$ 15,228.69	\$ 25,835.00	\$ 10,606.31	58.95%
<i>Sub-total FIT Expenses</i>	\$ 219,961.22	\$ 268,828.00	\$ 48,866.78	81.82%
PAC Staffing	\$ 11,480.66	\$ 38,135.00	\$ 26,654.34	30.11%
PAC PR Taxes and Benefits	\$ 1,212.58	\$ 2,962.00	\$ 1,749.42	40.94%
PAC Materials, Supplies, and Services	\$ 32,064.66	\$ 95,299.00	\$ 63,234.34	33.65%
<i>Sub-total PAC Expenses</i>	\$ 44,757.90	\$ 136,396.00	\$ 91,638.10	32.81%
YP Staffing	\$ 105,972.72	\$ 110,385.00	\$ 4,412.28	96.00%
YP PR Taxes and Benefits	\$ 24,133.47	\$ 23,215.00	\$ (918.47)	103.96%
YP Materials, Supplies, and Services	\$ 26,173.59	\$ 38,056.00	\$ 11,882.41	68.78%
<i>Sub-total YP Expenses</i>	\$ 156,279.78	\$ 171,656.00	\$ 15,376.22	91.04%
CARF Materials, Supplies, and Services	\$ 7,179.48	\$ 266,600.00	\$ 259,420.52	2.69%
<i>Sub-total CARF Expenses</i>	\$ 7,179.48	\$ 266,600.00	\$ 259,420.52	2.69%
ACPF Materials, Supplies, and Services	\$ 607,336.40	\$ 406,600.00	\$ (200,736.40)	149.37%
<i>Sub-total ACPF Expenses</i>	\$ 607,336.40	\$ 406,600.00	\$ (200,736.40)	149.37%
Total Expenses	\$ 2,345,800.47	\$ 2,495,426.00	\$ 149,625.22	94.00%

Green	Favorable
Yellow	Concerned
Red	Unfavorable

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Budget vs. Actual, General Fund, FY 25-26
July, 2025-May, 2026

ACTIVITIES	ADMINISTRATION		AQUATICS		FITNESS		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Income														
INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
Concessions Income			594.00	3,000.00									594.00	3,000.00
Dedicated Space Rental		0.00	2,180.00	0.00									\$2,180.00	\$0.00
Community Center Room Rentals	10,789.00	12,000.00					1,080.00	2,200.00					11,869.00	14,200.00
Preschool Rental	4,425.00	3,375.00											4,425.00	3,375.00
Total for Dedicated Space Rental	15,214.00	15,375.00	2,180.00	0.00	0.00	0.00	1,080.00	2,200.00	0.00	0.00	0.00	0.00	\$18,474.00	\$17,575.00
Donations	200.00	3,481.02	5,000.00	2,500.00	215.00								\$16,539.02	\$13,450.00
Restricted					0.00								0.00	
Unrestricted		0.00											0.00	
Total for Donations	200.00	3,481.02	5,000.00	2,500.00	215.00	8,844.98	750.00	480.00	5,000.00	5,000.00	5,000.00	5,000.00	\$16,539.02	\$13,450.00
Fundraising Income													\$8,844.98	
Unrestricted														
Event Fundraising - Participants					5,000.00									5,000.00
Event Fundraising - Sponsors					5,000.00									5,000.00
Total for Unrestricted	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	\$9,844.98	\$10,000.00
Total for Fundraising Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00
Grants and Scholarships														
Restricted														
Grants	230,000.00	240,000.00	3,000.00	0.00									57,000.00	254,064.37
Scholarships	1,061.00		1,724.00	3,000.00	932.00	4,163.00							2,840.00	19,735.00
School Swim Program MKN #56				11,399.00										11,399.00
Total for Restricted	1,061.00	230,000.00	4,724.00	14,399.00	932.00	4,163.00	57,000.00	23,904.37	26,511.00	26,511.00	26,511.00	26,511.00	\$259,560.37	\$343,134.00
Total for Grants and Scholarships	1,061.00	230,000.00	4,724.00	14,399.00	932.00	4,163.00	57,000.00	23,904.37	26,511.00	26,511.00	26,511.00	26,511.00	\$259,560.37	\$343,134.00
Scholarships														
Interest														
General Fund	102,649.31	6,500.00											102,649.31	6,500.00
Total for Interest	102,649.31	6,500.00	102,649.31	6,500.00	102,649.31	6,500.00	102,649.31	6,500.00	102,649.31	6,500.00	6,500.00	6,500.00	\$102,649.31	\$6,500.00
Misc Income	17,050.02	3,000.00											17,050.02	3,000.00
Preschool Teacher Reimbursement	59,925.25	48,299.00											59,925.25	48,299.00
Riverband Players														
Taxes (current year)														
Taxes (previously levied)														
TBCC Contract														
Ticket Sales														
User Fees and Charges	245.00	4,031.00	0.00	0.00	13.00	0.00							\$271.00	\$4,031.00
Aquatics User Fees			95,409.73	85,000.00	111,834.25	127,600.00							\$111,834.25	\$127,600.00
Fitness User Fees					3,827.00	8,000.00							3,827.00	8,000.00
Fitness Personal Training														
Total for Fitness User Fees	115,661.25	135,600.00	115,661.25	135,600.00	115,661.25	135,600.00	115,661.25	135,600.00	115,661.25	135,600.00	115,661.25	135,600.00	\$115,661.25	\$135,600.00



Budget vs. Actual, General Fund, FY 25-26
July, 2025-May, 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Insurance Membership					2,555.50	0.00	2,555.50						5,111.00		0.00	
Pre-School Swim Fees			0.00	0.00	3,680.00	2,400.00							3,680.00		2,400.00	
Youth Camps													2,445.00	7,960.00	7,960.00	
Youth Program													40,323.80	61,500.00	61,500.00	
Youth Sports													7,701.00	11,700.00	11,700.00	
Activities Fees																2,000.00
Trip Fees & Transport - General	2,000.00															
Total for Activities Fees	2,000.00															
Total for User Fees and Charges	245.00	6,031.00	0.00	0.00	101,658.23	87,400.00	116,229.75	135,600.00					50,469.80	81,160.00	\$270,602.78	\$310,191.00
Beginning Fund Balance									2,463,317.00							\$2,463,317.00
NWC - Restricted			200.00			2,000.00										2,200.00
Scholarships			200.00			2,000.00										\$2,200.00
Total for NWC - Restitcd	200.00															424,128.00
NWC - Unrestricted										424,128.00						424,128.00
Total for Beginning Fund Balance	200.00									2,897,445.00						\$2,899,645.00
Event Sponsorship											4,000.00					4,000.00
Total for INCOME	245.00	7,492.00	428,319.60	318,174.00	122,791.23	113,219.00	136,122.23	159,843.00	1,540,207.02	4,174,296.00	87,950.00	24,559.00	74,854.17	112,671.00	\$2,327,098.25	\$4,973,645.00
Misc. Income			0.00	0.00											0.00	0.00
Total for Income	245.00	7,492.00	428,319.60	318,174.00	122,791.23	113,219.00	136,122.23	159,843.00	1,540,207.02	4,174,296.00	87,950.00	24,559.00	74,854.17	112,671.00	\$2,327,098.25	\$4,973,645.00
Cost of Goods Sold																
Gross Profit	245.00	7,492.00	428,319.60	318,174.00	122,791.23	113,219.00	136,122.23	159,843.00	1,540,207.02	4,174,296.00	87,950.00	24,559.00	74,854.17	112,671.00	\$2,327,098.25	\$4,973,645.00
Expenses																
MATERIALS & SERVICES	0.00										0.00					\$0.00
Ads/Print/Newsletter/PR/Promo			1,709.08	2,500.00							265.22	1,500.00			1,974.30	4,000.00
Advertising											733.62	4,000.00			733.62	4,000.00
Artist Fees											25,443.76	22,000.00			25,443.76	22,000.00
Bank Charges			8,286.54	5,400.00											8,286.54	5,400.00
Camps and Workshops													95.27	14,000.00	95.27	14,000.00
Donations			352.60	5,000.00											352.60	6,200.00
Equipment															3,675.98	11,000.00
Fitness Event Fundraising											2,292.25	5,000.00			502.39	10,000.00
Grants															13,870.29	72,000.00
Inspections & Licenses			1,360.09	3,500.00	2,193.40	700.00									3,553.49	4,200.00
Janitorial Supplies			5,553.59	4,500.00											5,553.59	4,500.00
Main Bldg. - Groundskeep/Maint			33,479.03	30,000.00											33,479.03	30,000.00
Maintenance Equipment/Repairs															3,299.75	3,000.00
Maintenance Materials/Supplies			3,680.92	1,500.00											3,680.92	1,500.00
Misc.			11,022.80	5,000.00	589.22	0.00	835.89								12,447.91	5,000.00
Office/Program Equipment			10,545.33	10,000.00											10,545.33	10,000.00

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Budget vs. Actual, General Fund, FY 25-26
July, 2025-May, 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL		
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
Welcome Center Staff	0.00	0.00	92,232.37	66,443.00	37,838.28	70,823.00								0.00	0.00	130,070.65	137,266.00
Total for ADMINISTRATION	0.00	0.00	421,960.63	437,216.00	37,838.28	70,823.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$469,798.91	\$508,039.00
AQUATICS																	
Aquatics Director/Ast. Ex. Dir.					64,082.09	70,334.00										64,082.09	70,334.00
Aquatics Instructors					40,631.79	47,380.00										40,631.79	47,380.00
Aquatics Maintenance					2,016.64	12,747.00										2,016.64	12,747.00
Lifeguards					106,737.62	107,180.00										106,737.62	107,180.00
Swim Program Manager					41,855.16	27,316.00										41,855.16	27,316.00
Total for AQUATICS	0.00	0.00	0.00	0.00	255,323.30	264,957.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$255,323.30	\$264,957.00
FITNESS																	
Fitness Attendant							75,449.97	69,779.00								75,449.97	69,779.00
Fitness Director							50,411.46	60,255.00								50,411.46	60,255.00
Fitness Instructor							39,112.17	47,339.00								39,112.17	47,339.00
Fitness Supervisor							7,374.48	25,709.00								7,374.48	25,709.00
Personal Trainer							2,952.83	8,570.00								2,952.83	8,570.00
Total for FITNESS	0.00	0.00	0.00	0.00	175,300.91	211,652.00	175,300.91	211,652.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$175,300.91	\$211,652.00
Health Insurance			65,535.01	45,936.00	2,783.01	22,968.00	9,719.45	11,484.00			316.06			10,840.51	11,484.00	89,194.04	91,872.00
Overtime			0.00	0.00	0.00	253.13										253.13	0.00
PERFORMING ARTS CENTER												0.00					\$0.00
PAC Assistants												824.93				824.93	8,570.00
PAC Coordinator												10,655.73				10,655.73	29,565.00
Total for PERFORMING ARTS CENTER												11,480.66				\$11,480.66	\$38,135.00
YOUTH																	
Retirement, NCRD Contribution			11,953.05	14,449.00	3,461.12	6,685.00	163.19	2,925.00			59.06			1,817.75	2,900.00	17,454.17	26,959.00
Workers' Comp. Insurance			4,108.49	5,356.00												4,108.49	5,356.00
YOUTH																	
Youth Program Assistants																	\$0.00
Youth Program Director																52,163.26	46,360.00
Youth Sports Coordinator																53,809.46	59,740.00
Youth Sports Assistants																0.00	0.00
Total for YOUTH																105,972.72	110,385.00
Total for PERSONNEL SERVICES	7,650.72	17,760.00	553,446.78	637,934.00	333,401.41	392,295.00	204,732.53	242,993.00			12,693.24	41,097.00	130,106.19	133,600.00	\$1,242,030.87	\$1,366,679.00	
CONTINGENCIES																	20,000.00
DEBT SERVICE																	
FF&C Obligation Interest - Dec.																	50,700.00
FF&C Obligation Interest - June																	50,700.00
FF&C Obligation Principal - Jun																	180,000.00
Total for DEBT SERVICE																	\$281,400.00
Total for Expenses	8,577.23	21,760.00	805,721.94	756,634.00	510,426.06	487,952.00	219,961.22	268,828.00			301,400.00	44,757.90	156,279.78	171,656.00	\$1,745,724.13	\$2,123,828.00	
Net Operating Income	8,332.23	14,268.00	377,402.34	437,460.00	387,634.83	354,733.00	-83,838.99	108,985.00			-1,540,207.02	3,872,896.00	-48,446.00	-81,425.61	\$581,374.12	\$2,860,019.00	
Other Income																	
Refunds																	6,384.88

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Budget vs. Actual, General Fund, FY 25-26
July, 2025-May, 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Pool Chemicals					12,722.58	17,000.00									12,722.58	17,000.00
Pool Materials					2,694.45	8,000.00									2,694.45	8,000.00
Professional Services	0.00	55,782.58	49,000.00		4,854.00										60,636.58	49,000.00
Property and Casualty Insurance		73,153.00	39,900.00												\$73,153.00	\$39,900.00
Property and Casualty Insurance		0.00	0.00												0.00	0.00
Total for Property and Casualty Insurance		73,153.00	39,900.00												\$73,153.00	\$39,900.00
Insurance	1,000.00		0.00				2,184.63	2,000.00			0.00				\$2,184.63	\$3,000.00
Office/Program Supplies		20,135.19	11,000.00				386.56				6,683.50	6,000.00			27,205.25	17,000.00
Sports Supplies											1,338.48	3,000.00			1,338.48	3,000.00
Total for Supplies	1,000.00	20,135.19	11,000.00				2,571.19	2,000.00			8,021.98	9,000.00			\$30,728.36	\$23,000.00
Training/Certifications		110.00	5,000.00		4,671.76	8,000.00	634.97	2,000.00			100.00	1,200.00			5,516.73	16,200.00
Transportation/Lodging/Mileage		361.42	1,500.00								121.80				483.22	1,500.00
Utilities	0.00		0.00		2,775.99	0.00		0.00				0.00			\$2,775.99	\$0.00
Electricity		5,778.75	9,000.00		16,916.92	7,500.00	2,264.17	2,480.00			1,939.10	3,120.00			26,797.31	24,984.00
Garbage		3,705.35	3,000.00												3,705.35	3,000.00
Internet/Phone	926.51	200.00	9,795.44	12,600.00	4,496.33	4,657.00	3,736.60	2,855.00			1,120.71	1,248.00			22,141.47	24,032.00
Oil					6,527.44										6,527.44	
Propane			500.00	109,711.99	22,500.00										109,711.99	23,000.00
Sewer		1,233.00	1,300.00	1,377.00	800.00						270.00	416.00			2,880.00	2,516.00
Water		5,682.25	3,500.00	7,493.57	4,000.00							1,015.00			13,175.82	8,515.00
Total for Utilities	926.51	200.00	26,194.79	29,800.00	149,289.24	39,457.00	6,000.77	5,335.00			3,329.81	5,789.00			\$189,715.37	\$96,047.00
Activity/Event Fees	2,600.00														2,600.00	
Champ Fld. - Groundskeep/Maint				4,000.00											4,000.00	
Concessions Expenses						2,500.00										2,500.00
Total for MATERIALS & SERVICES	926.51	4,000.00	251,728.96	217,700.00	177,024.85	75,657.00	15,228.69	25,835.00			32,064.66	95,299.00			\$503,145.06	\$456,547.00
Payroll Processing Fees			548.20												548.20	
PERSONNEL SERVICES	0.00		0.00		0.00	0.00		0.00				0.00			0.00	\$0.00
6560 Payroll Expenses	524.18	1,280.00	49,889.60	34,977.00	33,742.57	26,862.00	19,548.98	16,932.00			837.46	2,962.00		11,475.21	116,018.00	91,844.00
ACTIVITIES	0.00														\$0.00	\$0.00
Activities Coordinator	7,126.54	16,480.00													7,126.54	16,480.00
Total for ACTIVITIES	7,126.54	16,480.00													\$7,126.54	\$16,480.00
ADMINISTRATION	0.00		0.00		0.00	0.00		0.00							0.00	\$0.00
Admin specialist			0.00												0.00	0.00
Custodial Staff			14,085.76	22,496.00											14,085.76	22,496.00
Executive Director			95,099.97	104,000.00											95,099.97	104,000.00
Finance Manager			80,546.47	93,194.00											80,546.47	93,194.00
Maintenance and Gardening			1,610.93												1,610.93	
Maintenance II			36,721.48	50,346.00											36,721.48	50,346.00
Maintenance Supervisor			61,141.71	50,989.00											61,141.71	50,989.00
Pre-School Teacher			40,521.94	49,748.00											40,521.94	49,748.00

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Budget vs. Actual, General Fund, FY 25-26
July, 2025-May, 2026

	ACTIVITIES		ADMINISTRATION		AQUATICS		FITNESS		NON-ALLOCATED		PERFORMING ARTS CENTER		YOUTH		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Total for Other Income			6,364.88	0.00											\$6,364.88	\$0.00
Other Expenses			6,364.88	0.00											\$6,364.88	\$0.00
Net Other Income			-	-	-	-	-83,838.99	-	-	-	-	-	-	-	\$587,759.00	\$2,860,019.00
Net Income	8,332.23	14,268.00	371,017.46	437,460.00	387,634.83	364,733.00	108,965.00	1,540,207.02	3,872,896.00	20,198.90	-48,446.00	-81,425.61	-58,985.00		\$587,759.00	\$2,860,019.00

Note
Transactions through May 31, 2026 - 91.67% of budget year

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NORTH COUNTY RECREATION DISTRICT

Budget vs. Actual, Capital Asset RF, FY 2025-2026

July, 2025-May, 2026

	JUL 1 2025 - MAY 31 2026				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Income								
INCOME		0.00	0.00			\$0.00	\$0.00	
Grants and Scholarships		0.00	0.00			\$0.00	\$0.00	
Restricted	30,000.00		30,000.00		30,000.00		30,000.00	
Total for Grants and Scholarships	30,000.00	0.00	30,000.00		\$30,000.00	\$0.00	\$30,000.00	
State Timber Revenue	277,635.86	369,219.00	-91,583.14	75.2 %	277,635.86	369,219.00	-91,583.14	75.2 %
Beginning Fund Balance		315,661.00	-315,661.00	0.0 %		315,661.00	-315,661.00	0.0 %
Capital Fund Balance Forward		65,550.00	-65,550.00	0.0 %		65,550.00	-65,550.00	0.0 %
Total for INCOME	307,635.86	750,430.00	-442,794.14	40.99 %	\$307,635.86	\$750,430.00	-	40.99 %
							\$442,794.14	
Total for Income	307,635.86	750,430.00	-442,794.14	40.99 %	\$307,635.86	\$750,430.00	-	40.99 %
							\$442,794.14	
Cost of Goods Sold								
Gross Profit	307,635.86	750,430.00	-442,794.14	40.99 %	\$307,635.86	\$750,430.00	-	40.99 %
							\$442,794.14	
Expenses								
CAPITAL OUTLAY								
Capital Expansion & Improvement								
Additional Future Projects CIP	7,179.48	100,000.00	-92,820.52	7.18 %	7,179.48	100,000.00	-92,820.52	7.18 %
Fitness Center Equipment		10,000.00	-10,000.00	0.0 %		10,000.00	-10,000.00	0.0 %
Total for Capital Expansion & Improvement	7,179.48	110,000.00	-102,820.52	6.53 %	\$7,179.48	\$110,000.00	-	6.53 %
							\$102,820.52	
Total for CAPITAL OUTLAY	7,179.48	110,000.00	-102,820.52	6.53 %	\$7,179.48	\$110,000.00	-	6.53 %
							\$102,820.52	
Transfers								
Transfer to Aquatic Center		156,600.00	-156,600.00	0.0 %		156,600.00	-156,600.00	0.0 %
Total for Transfers		156,600.00	-156,600.00	0.0 %		\$156,600.00	-	0.0 %
							\$156,600.00	
Total for Expenses	7,179.48	266,600.00	-259,420.52	2.69 %	\$7,179.48	\$266,600.00	-	2.69 %
							\$259,420.52	
Net Operating Income	300,456.38	483,830.00	-183,373.62	62.1 %	\$300,456.38	\$483,830.00	-	62.1 %
							\$183,373.62	
Other Income								
Other Expenses								
Net Other Income								
Net Income	300,456.38	483,830.00	-183,373.62	62.1 %	\$300,456.38	\$483,830.00	-	62.1 %
							\$183,373.62	

Note

Transactions through May 31, 2026 - 91.67% of budget year

NORTH COUNTY RECREATION DISTRICT

Budget vs. Actual, New Aquatic CF, FY 2025-2026

July, 2025-May, 2026

	JUL 1 2025 - MAY 31 2026				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Income								
INCOME								
Misc Income	22,593.00	0.00	22,593.00		22,593.00	0.00	22,593.00	
Beginning Fund Balance		349,647.00	-349,647.00	0.0 %	349,647.00	-349,647.00		0.0 %
Grants and Scholarships		0.00	0.00			\$0.00		
Restricted		0.00	0.00			\$0.00		
Grants		0.00	0.00			0.00		
Total for Restricted		0.00	0.00			\$0.00		
Total for Grants and Scholarships		0.00	0.00			\$0.00		
Total for INCOME	22,593.00	349,647.00	-327,054.00	6.46 %	\$22,593.00	\$349,647.00	-\$327,054.00	6.46 %
Transfers from other accounts								
From Capital Reserve Fund		156,600.00	-156,600.00	0.0 %		156,600.00	-156,600.00	0.0 %
Total for Transfers from other accounts		156,600.00	-156,600.00	0.0 %		\$156,600.00	-\$156,600.00	0.0 %
Total for Income	22,593.00	506,247.00	-483,654.00	4.46 %	\$22,593.00	\$506,247.00	-\$483,654.00	4.46 %
Cost of Goods Sold								
Gross Profit	22,593.00	506,247.00	-483,654.00	4.46 %	\$22,593.00	\$506,247.00	-\$483,654.00	4.46 %
Expenses								
CAPITAL OUTLAY		0.00	0.00			\$0.00		
1&2 Building, Sitework, Nat.	433,503.36	0.00	433,503.36		433,503.36	0.00	433,503.36	

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NORTH COUNTY RECREATION DISTRICT

Budget vs. Actual, New Aquatic CF, FY 2025-2026
July, 2025-May, 2026

	TOTAL							
	JUL 1 2025 - MAY 31 2026							
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
pool								
Capital Expansion & Improvement		0.00	0.00			\$0.00	\$0.00	
New Aquatic Ctr & Pool Project		0.00	0.00			0.00	0.00	
Total for Capital Expansion & Improvement		0.00	0.00			\$0.00	\$0.00	
Total for CAPITAL OUTLAY	433,503.36	0.00	433,503.36		\$433,503.36	\$0.00	\$433,503.36	
DEBT SERVICE		0.00	0.00			\$0.00	\$0.00	
FF&C Obligation Interest - Dec.	43,050.00	194,300.00	-151,250.00	22.16 %	43,050.00	194,300.00	-151,250.00	22.16 %
GO Bond Interest	121,850.00	212,300.00	-90,450.00	57.4 %	121,850.00	212,300.00	-90,450.00	57.4 %
FF&C Obligation Interest - June		0.00	0.00			0.00	0.00	
GO Obligation Bond Payments		0.00	0.00			0.00	0.00	
Total for DEBT SERVICE	164,900.00	406,600.00	-241,700.00	40.56 %	\$164,900.00	\$406,600.00	-\$241,700.00	40.56 %
MATERIALS & SERVICES		0.00	0.00			\$0.00	\$0.00	
Inspections & Licenses	600.00	0.00	600.00		600.00	0.00	600.00	
Misc.	650.00	0.00	650.00		650.00	0.00	650.00	
Utilities								
Propane	7,683.04		7,683.04		7,683.04		7,683.04	

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NORTH COUNTY RECREATION DISTRICT

Budget vs. Actual, New Aquatic CF, FY 2025-2026

July, 2025-May, 2026

	JUL 1 2025 - MAY 31 2026				TOTAL			
	Actual	Budget	Over budget by	Percent of budget	Actual	Budget	Over budget by	Percent of budget
Total for Utilities	7,683.04	0.00	7,683.04		\$7,683.04	\$0.00	\$7,683.04	
Total for MATERIALS & SERVICES	8,933.04	0.00	8,933.04		\$8,933.04	\$0.00	\$8,933.04	
Total for Expenses	607,336.40	406,600.00	200,736.40	149.37 %	\$607,336.40	\$406,600.00	\$200,736.40	149.37 %
Net Operating Income	-	99,647.00	-684,390.40	-586.81 %	-	\$99,647.00	-\$684,390.40	-586.81 %
Other Income	584,743.40				\$584,743.40			
Other Expenses								
Net Other Income								
Net Income	-	99,647.00	-684,390.40	-586.81 %	-	\$99,647.00	-\$684,390.40	-586.81 %
	584,743.40				\$584,743.40			

Note
Transactions through May 31, 2026 - 91.67% of budget year

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NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison

As of May 31, 2026

	TOTAL	
	As of May 31, 2026	As of Feb 28, 2026 (custom)
Assets		
Current Assets		
Bank Accounts		
1st Security Bank - CKNG	119,008.00	1,076,163.31
1st Security Bank- DEBIT	1,007.00	2,901.12
Edward Jones	0.00	0.00
LGIP	2,371,568.55	2,561,312.05
LGIP_NEW_POOL	-\$11,383.28	-\$11,383.28
FF&C Obligation Proceeds (LGIP)	11,383.31	11,383.31
Total for LGIP_NEW_POOL	\$0.03	\$0.03
Petty Cash	350.62	350.62
US Bank #...2075	0.00	0.00
Total for Bank Accounts	\$2,491,934.20	\$3,640,727.13
Accounts Receivable		
1200 Accounts Receivable	27,491.69	12,524.00
Total for Accounts Receivable	\$27,491.69	\$12,524.00
Other Current Assets		
1499 Undeposited Funds	0.00	0.00
Total for Other Current Assets	\$0.00	\$0.00
Total for Current Assets	\$2,519,425.89	\$3,653,251.13
Fixed Assets		
Accumulated Depreciation	-1,825,184.00	-1,825,184.00
Fixed Assets	19,840,228.55	19,840,228.55
Total for Fixed Assets	\$18,015,044.55	\$18,015,044.55
Other Assets		
Total for Assets	\$20,534,470.44	\$21,668,295.68

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison
As of May 31, 2026

	TOTAL	
	As of May 31, 2026	As of Feb 28, 2026 (custom)
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	10,009.64	8,135.08
Total for Accounts Payable	\$10,009.64	\$8,135.08
Credit Cards		
Other Current Liabilities		
2100 Payroll Liabilities	\$23,309.37	\$22,513.93
Garnishment	0.00	0.00
Health Insurance Company	-292.42	0.00
Med Company	-1,998.14	576.02
Med Employee	-1,998.07	576.02
MISC	0.00	0.00
OR Support Order	0.00	0.00
OR Unemp	-207.48	-204.14
OR WBF	70.84	21.88
OR Withholding	-6,007.34	2,641.00
Retirement, NCRD Contribution	8,003.39	8,148.28
SS Company	-8,545.60	2,460.85
SS Employee	-8,545.57	2,460.85
Withholding	-4,613.30	2,003.00
Total for 2100 Payroll Liabilities	-\$824.32	\$41,197.69
Accrued Vacation Pay	22,079.87	22,079.87
Total for Other Current Liabilities	\$21,255.55	\$63,277.56
Total for Current Liabilities	\$31,265.19	\$71,412.64

NORTH COUNTY RECREATION DISTRICT

Balance Sheet vs Prev Month Comparison
As of May 31, 2026

	TOTAL	
	As of May 31, 2026	As of Feb 28, 2026 (custom)
Long-term Liabilities		
FF&C Obligations Payable 2021	2,870,000.00	2,870,000.00
FF&C Obligations Payable 2025	1,000,000.00	2,000,000.00
GO Bonds Payable 2021	4,185,000.00	4,185,000.00
Premium on Bonds Payable	432,086.70	432,086.70
Premium on FF&C Obligations	213,910.80	213,910.80
Total for Long-term Liabilities	\$8,700,997.50	\$9,700,997.50
Total for Liabilities	\$8,732,262.69	\$9,772,410.14
Equity		
3900 Retained Earnings	10,403,014.89	10,403,014.89
Net Income	381,942.11	475,619.90
3000 Capital Improvement-Unassigned	2.70	2.70
Capital Improvement-Assigned	2,161,140.55	2,161,140.55
Capital Improvement-Restricted	5,235.00	5,235.00
General Fund-Nonspendable	224.00	224.00
General Fund-Unassigned	91,590.50	91,590.50
Temporary Fund Balance Forward	-1,240,942.00	-1,240,942.00
Total for Equity	\$11,802,207.75	\$11,895,885.54
Total for Liabilities and Equity	\$20,534,470.44	\$21,668,295.68

Note

Transactions through May 31, 2026 - 91.67% of budget year

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NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
May 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
1st Security Bank						
05/29/2026	Expense		Yes		1st Security Bank- DEBIT	-10.00
Total for 1st Security Bank						-\$10.00
Amazon						
05/06/2026	Expense	260505-183120-6b672d	Yes		1st Security Bank - CKNG	-1,723.23
Total for Amazon						-\$1,723.23
Backflow Valve Services						
05/26/2026	Bill	13454	Yes	Invoice No.: 11626	2000 Accounts Payable	737.00
05/26/2026	Bill Payment (Check)	27657	Yes		1st Security Bank - CKNG	-737.00
Total for Backflow Valve Services						\$0.00
Cable Hudson LLP						
05/11/2026	Bill	164126	Yes	Legal Services - PAC	2000 Accounts Payable	560.00
05/26/2026	Bill Payment (Check)	27652	Yes	34163.001	1st Security Bank - CKNG	-560.00
Total for Cable Hudson LLP						\$0.00
Charter Communications						
05/26/2026	Bill	176540201051426	Yes	Acct #****0201	2000 Accounts Payable	130.00
05/26/2026	Bill Payment (Check)	27659	Yes		1st Security Bank - CKNG	-130.00
Total for Charter Communications						\$0.00
CIS Trust						
05/06/2026	Expense		Yes		1st Security Bank - CKNG	-8,724.06
Total for CIS Trust						-\$8,724.06
City of Manzanita.						
05/06/2026	Bill	Rex Champ	Yes		2000 Accounts Payable	54.01
05/07/2026	Bill Payment (Check)	27645	Yes	536.01	1st Security Bank - CKNG	-54.01
Total for City of Manzanita.						\$0.00
City of Nehalem						
05/06/2026	Bill	124/100/86/506	Yes	Water Connection	2000 Accounts Payable	899.45
05/07/2026	Bill Payment (Check)	27631	Yes	86/100/124/506	1st Security Bank - CKNG	-899.45
Total for City of Nehalem						\$0.00
Clearent LLC						
05/07/2026	Expense	05072026	Yes		1st Security Bank - CKNG	-1,126.08
Total for Clearent LLC						-\$1,126.08
Columbia Locksmith, LLC						
05/26/2026	Bill	122510	Yes	INV #122412	2000 Accounts Payable	790.00
05/26/2026	Bill Payment (Check)	27660	Yes		1st Security Bank - CKNG	-790.00
Total for Columbia Locksmith, LLC						\$0.00
Country Media						
05/07/2026	Bill Payment (Check)	27637	Yes		1st Security Bank - CKNG	-93.00
05/26/2026	Bill	790557	Yes	Customer No.: 34373	2000 Accounts Payable	93.00
05/26/2026	Bill Payment (Check)	27655	Yes		1st Security Bank - CKNG	-93.00
Total for Country Media						-\$93.00
Deer Island Studios						
05/26/2026	Bill	2184	Yes	Invoice No.: 1954	2000 Accounts Payable	42.50
05/26/2026	Bill Payment (Check)	27650	Yes		1st Security Bank - CKNG	-42.50
Total for Deer Island Studios						\$0.00
Donald Allgeier						
05/07/2026	Bill Payment (Check)	27646	Yes		1st Security Bank - CKNG	-270.00
Total for Donald Allgeier						-\$270.00
Ferrellgas						

NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
May 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
05/14/2026	Bill		Yes	ACCT# ****4438	2000 Accounts Payable	9,488.57
05/26/2026	Bill Payment (Check)	27656	Yes	Voided		0.00
Total for Ferrellgas						\$9,488.57
First Citizens Bank & Trust Co.						
05/14/2026	Bill	49073991	Yes	Customer No.: 1844814	2000 Accounts Payable	526.69
05/26/2026	Bill		Yes	Customer No.: 1844814	2000 Accounts Payable	52.92
05/26/2026	Bill Payment (Check)	27653	Yes		1st Security Bank - CKNG	-579.61
Total for First Citizens Bank & Trust Co.						\$0.00
Fred Meyer						
05/07/2026	Bill Payment (Check)	27640	Yes	Voided		0.00
Total for Fred Meyer						\$0.00
Google						
05/01/2026	Expense		Yes	POS Withdrawal GOOGLE *Workspac POS Withdrawal GOOGLE *Workspac Mountain View CAUS	1st Security Bank- DEBIT	-33.60
Total for Google						-\$33.60
HASCO Stations, LLC (SH)						
05/04/2026	Bill	059527-26/060445-26	Yes	Acct ID: 30273	2000 Accounts Payable	500.24
05/07/2026	Bill Payment (Check)	27643	Yes		1st Security Bank - CKNG	-500.24
05/15/2026	Bill	HCL-061515-26	Yes	Acct ID: 30273	2000 Accounts Payable	96.75
05/26/2026	Bill Payment (Check)	27651	Yes		1st Security Bank - CKNG	-96.75
Total for HASCO Stations, LLC (SH)						\$0.00
Inland Electric, Inc.						
05/07/2026	Bill Payment (Check)	27642	Yes		1st Security Bank - CKNG	-7,179.48
Total for Inland Electric, Inc.						-\$7,179.48
IRS						
05/20/2026	Expense	223654153679336	Yes		1st Security Bank - CKNG	-2,292.62
Total for IRS						-\$2,292.62
Jane Knapp						
05/04/2026	Bill	Gallery Sales	Yes	Gallery Sales	2000 Accounts Payable	709.50
05/07/2026	Bill Payment (Check)	27633	Yes		1st Security Bank - CKNG	-709.50
Total for Jane Knapp						\$0.00
Manzanita Fresh Foods						
05/07/2026	Bill	1319	Yes	In-Store Charges	2000 Accounts Payable	176.94
05/07/2026	Bill Payment (Check)	27641	Yes		1st Security Bank - CKNG	-192.81
Total for Manzanita Fresh Foods						-\$15.87
Manzanita Lumber Company						
05/01/2026	Bill	April 2026194.	Yes	September 2025 Charges	2000 Accounts Payable	194.23
05/07/2026	Bill Payment (Check)	27647	Yes		1st Security Bank - CKNG	-194.23
Total for Manzanita Lumber Company						\$0.00
Marcus Runkle						
05/18/2026	Bill	051826	Yes	Interviewers - Aquatics Director (7 staff)	2000 Accounts Payable	110.98
05/26/2026	Bill	15117092	Yes	Employee Recognition Gift card	2000 Accounts Payable	25.00
05/26/2026	Bill Payment (Check)	27658	Yes		1st Security Bank - CKNG	-135.98

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NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
May 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
Total for Marcus Runkle						\$0.00
Microsoft						
05/28/2026	Expense		Yes	POS Withdrawal MICROSOFT#G15494	1st Security Bank- DEBIT	-223.21
05/28/2026	Expense		Yes	POS Withdrawal MICROSOFT#G15494 REDMOND WAUS	1st Security Bank- DEBIT	-163.80
Total for Microsoft						-\$387.01
MossyTech LLC						
05/06/2026	Bill	12249	Yes	IT Services Remote	2000 Accounts Payable	2,065.00
05/07/2026	Bill Payment (Check)	27636	Yes		1st Security Bank - CKNG	-2,065.00
Total for MossyTech LLC						\$0.00
MossyTel						
05/04/2026	Bill	019022	Yes	Phone System	2000 Accounts Payable	492.47
05/07/2026	Bill Payment (Check)	27634	Yes		1st Security Bank - CKNG	-492.47
Total for MossyTel						\$0.00
Nehalem Lumber Co. LLC						
05/06/2026	Bill	371/372/373	Yes	#401-404	2000 Accounts Payable	423.36
05/07/2026	Bill Payment (Check)	27630	Yes		1st Security Bank - CKNG	-423.36
Total for Nehalem Lumber Co. LLC						\$0.00
Paychex						
05/08/2026	Expense	2026050601	Yes		1st Security Bank - CKNG	-276.28
05/22/2026	Expense	2026051801	Yes		1st Security Bank - CKNG	-160.42
Total for Paychex						-\$436.70
Recology Western Oregon						
05/06/2026	Bill	29140415	Yes	Acct #*****9975	2000 Accounts Payable	402.12
05/07/2026	Bill Payment (Check)	27639	Yes		1st Security Bank - CKNG	-402.12
Total for Recology Western Oregon						\$0.00
RTI Nehalem Telecom						
05/01/2026	Bill	April 2026	Yes	Acct No.: 725076	2000 Accounts Payable	143.83
05/07/2026	Bill Payment (Check)	27638	Yes	725076	1st Security Bank - CKNG	-143.83
Total for RTI Nehalem Telecom						\$0.00
Sweet Septic & Portable Service						
05/07/2026	Bill	45385	Yes	Invoice #43804	2000 Accounts Payable	145.00
05/07/2026	Bill Payment (Check)	27632	Yes		1st Security Bank - CKNG	-145.00
Total for Sweet Septic & Portable Service						\$0.00
Ticket Tomato						
05/04/2026	Bill	1088	Yes		2000 Accounts Payable	141.99
05/07/2026	Bill Payment (Check)	27635	Yes		1st Security Bank - CKNG	-141.99
Total for Ticket Tomato						\$0.00
Tillamook PUD						
05/13/2026	Bill	112171/29737	Yes	54438	2000 Accounts Payable	2,635.33
05/26/2026	Bill Payment (Check)	27654	Yes		1st Security Bank - CKNG	-2,635.33
Total for Tillamook PUD						\$0.00
US Bank						
05/01/2026	Expense		Yes		1st Security Bank - CKNG	-6,242.95

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NORTH COUNTY RECREATION DISTRICT

Transaction List by Vendor
May 2026

Date	Transaction type	Num	Posting (Y/N)	Memo	Account full name	Amount
Total for US Bank						-\$6,242.95
Walter E. Nelson Co.						
05/04/2026	Bill	1928	Yes	Customer No.: 1928	2000 Accounts Payable	1,111.73
05/07/2026	Bill Payment (Check)	27644	Yes		1st Security Bank - CKNG	-1,111.73
Total for Walter E. Nelson Co.						\$0.00
Wendy Bakker						
05/08/2026	Check	27648	Yes	Payroll 05/08/2026	1st Security Bank - CKNG	-106.68
Total for Wendy Bakker						-\$106.68
TOTAL						\$19,152.71

Note
Transactions through May 31, 2026 - 91.67% of budget year

RESOLUTION 26-____

**A RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 BUDGET, MAKING
APPROPRIATIONS, AND DECLARING AND CATEGORIZING TAXES**

BE IT RESOLVED that the Board of Directors of the North County Recreation District hereby adopts the budget for Fiscal Year 2026-2027 in the sum of \$3,917,681. This budget is now on file at the North County Recreation District office, 36155 9th Street, Nehalem, Oregon.

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2026, and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND		CAPITAL ASSET RESERVE
Aquatics Department	\$579,200	Capital Outlay \$554,214
Fitness Department	\$231,802	
Youth Department	\$187,428	
Activities Department	\$11,346	
Maintenance Department	\$218,306	
Performing Arts Center	\$49,572	AQUATIC CENTER PROJECT
Administration	\$701,407	Capital Outlay \$0
Contingency	\$20,000	Debt Service \$403,400
Debt Service	\$233,237	
Transfer to ACPF	\$153,400	
TOTAL APPROPRIATED	\$2,385,699	
TOTAL APPROPRIATIONS, ALL FUNDS		\$3,343,313
UNAPPROPRIATED AND RESERVED AMOUNTS, ALL FUNDS		\$574,368
TOTAL ADOPTED BUDGET		\$3,917,681

BE IT RESOLVED that the Board of Directors of the North County Recreation District hereby imposes the taxes provided for in the adopted budget at the rate of \$0.3861 per \$1,000 of assessed value for permanent tax rate, and at the rate of \$0.4000 per \$1,000 of assessed value for local option tax, and in the amount of \$212,300 for general obligation bond debt, and that these taxes are hereby imposed and categorized for tax year 2026-2027 upon the assessed value of all taxable property within the District.

General Fund:

General Government:

\$0.3861/\$1000 Permanent Tax Rate

\$0.4000/\$1000 Local Option Tax

Aquatic Center Project Fund:

Capital Project Fund:

\$212,300 General Obligation Bond Debt

This above Resolution statements were approved and declared adopted this 18th day of June 2026.

Michael Howes, Board Chair

Erin Laskey-Wilson, Board Secretary

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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	BUDGET YEAR 2026-2027													
Second Preceding Year 2023-2024	First Preceding Year 2024-2025			Summary	Activities	Admin	Aquatics	Fitness	Performing Arts Center	Youth	Non-Allocated	Total					
				RESOURCE DESCRIPTION													
1	794,872	1202362												397,522	397,522	1	
2	15,368	2200	424,128											200	200	2	
3	32,062	35269	2,200	22,391					0					36,864	36,864	3	
4	58,100	139704	32,550	102,617										45,000	45,000	4	
5			6,500													5	
6																6	
7	242,462	253498	332,191	232,471					0	106,256		126,923	16,600	84,025	0	334,303	7
8	6,255	8801	10,000									0				0	8
9	19,383	29073	330,674	254,699						4,000		2,000	5,000	43,450		294,450	9
10	39,368	36509	48,299	45,022												52,702	10
11	15,889	14793	17,575	13,191									3,500			16,875	11
12	4,700	7090	4,000										4,000	2,000		6,000	12
13	17,501	17027	25,399	5,952						39,461		10,000				49,461	13
14	289	130	3,000							1,500			2,500			4,000	14
15	7,455	12948	13,450	16,421						2,500		13,000	2,500	2,085		25,285	15
16	6,095	3585	3,000	15,376						5,000						5,000	16
17																	17
18																	18
19															236,214	236,214	19
20																	20
21																	21
22																	22
23																	23
24																	24
25	1,259,800	1,762,988	1,252,966	708,140						361,077	153,717	151,923	34,100	131,560	670,600	1,503,876	25
26	1,173,420	1,425,579	1,254,301	1,496,021											1,349,941	1,349,941	26
27																	27
28	2,433,220	3,188,567	2,507,267	2,204,161						900	361,077	151,923	34,100	131,560	2,020,540	2,853,816	28

	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	200	
2								
3	315	250	4,031	245	User Fees and Other Charges:	500	500	
4					Workshops			
5	0	0	2,000	0	Trips- Event fees & transportation (general)			
6					Trips - Event fees & transportation			
7					Activity Administration Fee (10%)			
8	0	0	1,061	0	Friends of NCRD Scholarships			
9	0	0	200	0	Donations	200	200	
10								
11	515	450	7,492	445	Total Income	900	900	0
12								
13					TRANSFERS FROM OTHER ACCOUNTS			
14								
15								
16								
17	515	450	7,492	445	TOTAL RESOURCES - ACTIVITIES	900	900	0

	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Administration & Facilities 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					Balance Forward - Donation for Training				1
2					Balance Forward - Scholarships				2
3									3
4					User Fees and Other Charges		0	0	4
5	0	0	240,000	230,000	Grants		240,000	240,000	5
6	0	5,000	5,000	2,968	Donations		5,000	5,000	6
7	39,368	36,509	48,299	45,022	Pre-school Teacher Wage Reimbursement		52,702	52,702	7
8	12,409	10,068	12,000	7,551	Community Center Room Rentals		10,000	10,000	8
9	2,800	2,450	3,375	3,300	Pre-school Room Rental		3,375	3,375	9
10	58,100	139,704	6,500	102,709	Interest Income		45,000	45,000	10
11	6,095	3,585	3,000	15,376	Misc.		5,000	5,000	11
12									12
13									13
14	118,773	197,316	318,174	406,926	Total Income		361,077	361,077	0
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	361,077	0



Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	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				Balance Forward - Scholarships				1
2	2,000	2,000		Balance Forward - Donation				2
3	37,730	85,000	77,442	User Fees and Other Charges	103,256	103,256		3
4	1,200	2,400	2,880	Pre-school Swim	7,680	7,680		4
5	10,743	11,067	0	School Swim Lessons	21,981	21,981		5
6	0	3,000	3,500	Grants/Scholarships	4,000	4,000		6
7	0	0	0	Community Swim Lessons	7,800	7,800		7
8	2,748	2,468	0	Scholarships				8
9	0			Grants				9
10	1,029	3,920	1,032	TBCC Contract	2,000	2,000		10
11	289	3,000	538	Concession Income	1,500	1,500		11
12	2,000	2,500	12,363	Donations	2,500	2,500		12
13	0	0	1,260	Dedicated Space Rental	3,000	3,000		13
14								14
15	57,739	113,219	99,015	Total Income	153,717	153,717	0	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	57,739	113,219	99,015	TOTAL RESOURCES - AQUATICS	153,717	153,717	0	24

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

	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	
1	2,000				Balance Forward - Grants				1
2									2
3	5,688	5,132	8,000	10,649	Ticket Sales	600	600		3
4	15,793	15,350	16,000	12,740	Riverbend Players	16,000	16,000		4
5	0	0	57,000	0	Grants/Scholarships	5,000	5,000		5
6	680	2,275	2,200	1,080	Rental fees	3,500	3,500		6
7	0	2,984	4,000	0	Event Sponsorships	4,000	4,000		7
8	0	0	0	0	Concessions	2,500	2,500		8
9	0	1,269	750	0	Donations	2,500	2,500		9
10									10
11	24,161	27,010	87,950	24,469	Total Income	34,100	34,100	0	11
12									12
13					TRANSFERS FROM OTHER ACCOUNTS				13
14	87								14
15	24,161	27,010	87,950	24,469	TOTAL RESOURCES - PERFORM ARTS CNTR	34,100	34,100	0	15

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	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
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	45,500		4
5	7,758	8,101	11,700	5,361	Youth Sports	8,750	8,750		5
6	5,570	3,522	7,960	0	Youth Camps	29,775	29,775		6
7									7
8									8
9					Fundraising	0	0		9
10	7,040	15,900	15,000	17,859	Grants	40,450	40,450		10
11	7,103	7,674	11,511	2,840	Scholarships	3,000	3,000		11
12	0	0	0	0	Team Sports Sponsors	2,000	2,000		12
13	5,011	4,194	5,000	5	Donations	2,085	2,085		13
14									14
15									15
16	83,211	77,655	112,671	58,046	Total Income	131,560	131,560	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	131,560	0	22

	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Other - Non-Allocated 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					Grants & Donations, NCRD			
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18		0	0	0	Total Grants	0	0	0
19								
20								
21								
22								
23								
24								
25								
26	0	0	0	0	TOTAL RESOURCES - OTHER - GRANTS AND GRANT RELATED DONATIONS	0	0	0

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	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	794,872	1,202,362		397,522	397,522	
2		424,128				
3						
4						
5						
6						
7						
8						
9	794,872	1,202,362	0	397,522	397,522	0
10						
11						
12	32,062	35,269	22,391	36,864	36,864	
13						
14				663,035	663,035	
15						
16				686,905	686,905	
17						
18						
19	1,173,420	1,425,579	1,496,021	1,386,804	1,386,804	0
20				236,214	236,214	
21						
22						
23						
24	2,000,354	2,663,210	1,518,412	2,020,540	2,020,540	0

NORTH COUNTY RECREATION DISTRICT SUMMARY OF 2026-2027 GENERAL FUND EXPENDITURES										TOTAL			
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							Non-Allocated	TOTAL	
				Activities	Admin	Aquatics	Fitness	Maintenance	PAC	Youth			
54	607	0	469	Transportation/Mileage	1,000							1,000	54
55	5,610	5,400	6,337	Bank Charges	6,500							6,500	55
56	6,910	78,200	13,870	Grants / Donations	0							0	56
57		0		Utilities								0	57
58	19,801	23,408	23,269	Electricity	11,869	10,385	4,451		1,484	1,484		29,671	58
59	2,716	3,000	2,901	Garbage	4,194							4,194	59
60	39,536	42,298	0	Oil	0							0	60
61	461	5,325	83,997	Propane	500	104,828						105,328	61
62	2,592	2,808	2,160	Sewer	1,152	1,728						2,880	62
63	25,157	27,940	14,440	Internet/Phones	1,199	5,996	3,597		1,199	1,199		22,783	63
64	10,000	13,377	11,225	Water	8,934	13,402						22,336	64
65	309,570	453,948	423,232	TOTAL MATERIALS AND SERVICES	1,449	162,600	19,280	43,700	13,283	37,530	0	526,610	65
66				NONCURRENT LIABILITIES								66	
67				TOTAL PAY DOWN OF NONCURRENT LIABILITIES									67
68	0	20,000	0	Contingency							20,000	20,000	68
69				Transfer to Aquatic Center Project Fund							153,400	153,400	69
70	1,267,500	1,505,983	1,486,503	GENERAL FUND EXPENDITURES	11,346	701,407	579,200	231,802	218,306	49,572	187,428	2,385,699	70
71				Reserved for Future Expenditures									
71		397,522		Ending Fund Balance								468,117	71
72	1,267,500	1,505,983	1,486,503	TOTAL GENERAL FUND EXPENDITURES	11,346	701,407	579,200	231,802	218,306	49,572	187,428	2,853,816	72

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

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Administration	BUDGET YEAR 2026-2027					
Historical Data	First Preceding Year 2024-2025				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025			REQUIREMENTS DESCRIPTION						
				MATERIALS AND SERVICES						
29				Inspections/Licenses and Dues						29
30	2,898	5,663	1,360	Office/Program Equipment	3,500	8,065	3,500	3,500	3,500	30
31	8,954	10,452	16,449	Office/Program Supplies	11,000	19,850	11,000	11,616	5,000	31
32	9,510	19,850	73,153	Property and Casualty Insurance	39,900	37,466	39,900	76,811	11,616	32
33	32,617	37,466	1,424	Ads, Printing, Newsletter, PR, Promotions	2,500	2,987	2,500	4,000	4,000	33
34	1,835	2,987	53,213	Professional Services	49,000	48,359	49,000	90,600	90,600	34
35	28,333	48,359	110	Training/Certifications	5,000	605	5,000	3,500	3,500	35
36	1,298	605	361	Transportation/Mileage	1,500	0	1,500	1,000	1,000	36
37	607	0	6,337	Bank charges	5,400	5,549	5,400	6,500	6,500	37
38	5,606	5,549	10,168	Misc.	5,000	0	5,000	10,000	10,000	38
39	51	0	0	Grants	10,000	0	10,000	0	0	39
40	0	0	0	Donations	5,000	5,000	5,000	0	0	40
41	0	5,000	0	Utilities						41
42				Electricity	9,000	9,711	4,903	11,869	11,869	42
43	7,921	9,711	2,901	Garbage	3,000	3,061	2,901	4,194	4,194	43
44	2,716	3,061	0	Oil	0	0	0	0	0	44
45	0	0	945	Sewer	1,300	1,229	945	1,152	1,152	45
46	1,134	1,229	6,819	Internet/Phones	12,600	15,127	6,819	9,593	9,593	46
47	12,560	15,127	5,043	Water	3,500	6,597	5,043	8,934	8,934	47
48	4,585	6,597	0	Propane	500	5,325	0	500	500	48
49	461	5,325	191,252	TOTAL MATERIALS AND SERVICES	177,700	176,981	191,252	248,768	248,768	49
50	121,088	176,981								50
51										51
52	466,676	576,058	566,181	TOTAL ADMINISTRATION REQUIREMENTS	584,929	576,058	566,181	701,407	701,407	52

**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		
1				PERSONNEL SERVICES						1
2	66,471	66,405	57,189	Aquatics Director (1.0 fte)	2,080	57,750	57,750	57,750		2
3	10,048	0	34,383	Swim Program Manager (1.0 fte)	2,080	57,750	57,750	57,750		3
4	27,811	43,340	31,826	Aquatics Instructors (1.27 fte)	2,629	46,000	46,000	46,000		4
5	13,149	17,313	625	Aquatics Maintenance (0.5 fte)	1,040	20,800	20,800	20,800		5
6	42,928	51,548	92,097	Lifeguards (2.95 fte)	6,132	122,000	122,000	122,000		6
7	0	19,647	29,598	Patron Relation Specialist (1.69 fte)	3,511	64,685	64,685	64,685		7
8				Overtime						8
9				COLA @ 3.0%						9
10	160,406	198,253	245,718	Total (FTE = 8.41)		368,985	368,985	368,985		10
11				Employee benefits						11
12	12,672	16,385	33,743	Payroll Expenses @ 8%		29,519	29,519	29,519		12
13	19,044	10,610	2,783	Health Insurance/Benefits		12,321	12,321	12,321		13
14	4,272	5,783	3,461	Retirement 2% contribution + 3% match		5,775	5,775	5,775		14
15										15
16										16
17	196,394	231,031	285,705	TOTAL PERSONNEL SERVICES		416,600	416,600	416,600	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	TOTAL TRANSFERS			0	0	0	20
				MATERIALS AND SERVICES						21
	525	1,832	700	Inspections and Licenses			800	800		22
	82	0	2,500	Concession Expenses			1,000	1,000		23
	1,102	224	0	Minor Equipment			12,414	12,414		24
	7,518	6,765	17,000	Pool Chemicals			12,414	3,603		25
	21,230	15,015	8,000	Pool Materials			3,603			26
				Fundraising Expenses						27
	566	520	0	Misc. Supplies						28
	3,847	6,234	8,000	Training, Education and Certification			8,444	8,444		29
	0		0	Donations						30
				Utilities						31
	3,960	5,149	7,500	Electricity			10,385	10,385		32
	39,536	42,298	0	Oil			0	0		33
	0	0	22,500	Propane			104,828	104,828		34
	1,134	1,229	800	Sewer			1,728	1,728		35
	4,222	4,415	4,657	Internet/Phones			5,996	5,996		36
	4,440	6,780	4,000	Water			13,402	13,402		37
	88,162	90,462	75,657	TOTAL MATERIALS AND SERVICES			162,600	162,600	0	38
										39
	284,556	321,493	467,962	TOTAL AQUATICS REQUIREMENTS			579,200	579,200	0	40

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**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	57,750		2
3	0	0	0	0 Fitness Assistant Director					3
4	13,564	22,198	24,960	7,374 Fitness Supervisor (0 fte)					4
5	65,946	66,441	63,001	63,001 Patron Relation Specialist (1.89 fte)	3,526	72,000	72,000		5
6	35,599	39,776	32,788	32,788 Fitness Instructors (1.06 fte)	2,204	48,455	48,455		6
7	0	0	2,413	2,413 Personal Trainer (0.09 fte)	172	5,160	5,160		7
8				Salary Adjustments	0				8
9				Overtime	0				9
10	162,691	180,627	148,534	COLA @ 3.0%	0				10
11				Total FTE= 4.04		183,365	183,365		11
12	16,464	14,798	19,549	Payroll Expense @ 8%		14,669	14,669		12
13	6,717	9,200	7,712	Health Insurance/Benefits		11,601	11,601		13
14	661	83	163	Retirement 2% contribution + 3% match		2,888	2,888		14
15									15
16				Employee benefits					16
17									17
18	186,533	204,708	175,959	TOTAL PERSONNEL SERVICES		212,522	212,523	0	18
19									19
20				TRANSFERS					20
21									21
22	0	0	0	TOTAL TRANSFERS		0	0	0	22

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**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Maintenance & Facilities REQUIREMENTS DESCRIPTION	BUDGET YEAR 2026-2027							
Second Preceding Year 2023-2024	Historical Data First Preceding Year 2024-2025				Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body			
				MATERIALS AND SERVICES								
22				Maintenance / Repairs - Main Building								22
23	26,312	40,900	31,124	Maintenance / Repairs - Aquatic Facility	30,000	30,000	30,000	30,000	30,000	30,000		23
24	0	0	0	Groundskeeping & Maintenance - Main Building	1,500	4,239	0	2,000	2,000	2,000		24
25	0	0	0	Janitorial Supplies	4,500	4,239	4,500	6,000	6,000	6,000		25
26	3,593	4,160	4,239	Champ Field	4,000	0	4,000	4,000	4,000	4,000		26
27	691	2,231	0	Inspections/Licenses and Dues	0	0	0	0	0	0		27
28	0	0	0	Professional Services	0	0	0	0	0	0		28
29	0	0	0	Training/Certifications	0	0	0	1,200	1,200	1,200		29
30	0	0	0	Transportation/Mileage	0	0	0	500	500	500		30
31	0	0	0	Misc.	0	0	0	0	0	0		31
32	0	0	0									32
33												33
34												34
35	30,597	47,292	35,363	TOTAL MATERIALS AND SERVICES	40,000	40,000	40,000	43,700	43,700	43,700	0	35
36												36
37	103,144	146,281	131,451	TOTAL ADMINISTRATION REQUIREMENTS	160,224	160,224	160,224	218,306	218,306	218,306	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 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	28,476	28,642	28,704	9,871	Performing Arts Center Coordinator (0.4 FTE)	832	24,461	24,461			2
3	0	1,562	8,320	825	Assistant - Tech (.05 FTE)	104	2,080	2,080			3
4	28,476	30,204	37,024	10,696	Total (FTE = 0.45)		26,541	26,541			4
5			1,111		COLA @ 3.0%						5
6	2,337	2,409	2,962	837	Payroll Expenses @ 8%		2,196	2,196			6
7				59	Health Insurance/Benefits		4,640	4,640			7
8					Retirement 2% contribution + 3% match		2,912	2,912			8
9	30,813	32,613	41,097	11,592	TOTAL PERSONNEL SERVICES		36,290	36,290	0	0	9
10											10
11					TRANSFERS						11
12											12
13											13
14	0	0	0	0	TOTAL TRANSFERS		0	0	0	0	14

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

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

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

Actual		Year to Date (03/31/26) Fiscal Year 2025-2026	Adopted Budget 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	Youth and Sports Director (1.0 fte)	2,080	65,042	65,042			2
3	38,432	48,360	45,010	Program Assistants (1.82 fte)	3,216	60,000	60,000			3
4	705	1,410	0	Sports Coordinator (0.00 fte)	0	0	0			4
5				Supervisor						5
6	90,338	0	4,160	Sports Assistant (0 fte)	0	0	0			6
7				Salary Adjustments						7
8				Overtime						8
9			3,215	COLA @ 3.0%						9
10	7,415	103,169	110,385	Total 2.92 FTE =	5,296	125,042	125,042			10
11	9,027	8,465	8,831	Payroll Expenses @ 8%		10,003	10,003			11
12	1,104	1,068		Employee Benefits						12
13		9,213	11,484	Health Insurance/Benefits		11,601	11,601			13
14		1,104	2,900	Retirement 2% contribution + 3% match		3,252	3,252			14
15										15
16	107,883	121,915	133,600	TOTAL PERSONNEL SERVICES		149,899	149,899		0	16
17										17
18				TRANSFERS						18
19						0	0		0	19
20										20
21	0	0	0	TOTAL TRANSFERS		0	0		0	21
22										22

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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 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	
1			65,550		RESOURCES				
2					Balance Forward - Working Capital from Prior Years	168,169	168,169		1
3									2
4					Donations - New Pool Fund				3
5					Interest / Dividends				4
6					New Pool Allocation				5
7	0	0	65,550	0	Grants / Donations	112,000	112,000		6
8	269,366	358,462	369,219		Total Resources, Except Timber Revenue	280,169	280,169		7
9					Timber Revenue	380,296	380,296		8
					Taxes Collected in Year Levied				9
10	269,366	358,462	434,769	0	TOTAL RESOURCES	660,465	660,465	0	10

FORM LB-11

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished
is May 9, 2028. 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

11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	CAPITAL ASSET RESERVE FUND		Budget Year 2026-2027	
	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
					REQUIREMENTS			
					Dedicated Roof Fund			
					Youth Room Floor			
					Dedicated New Pool Fund			
					PAC Lobby and ADA Restrooms			
					East Side Siding/Windows/Seismic Upgrades			
					Pickleball Construction Project			
					Website Design			
					New Pool Fundraising			
					New Pool Project (to be reimbursed to General Fund from New Pool Fund)			
					Rex Champ Field	68,000	68,000	
					Project Management	0	0	
					Additional Future Projects	75,000	75,000	
					Hallway Floors			
					Fire Alarm System			
					Gym Building Roof			
					Fitness Center Equipment	10,000		
					Performing Arts Center Sound and Light Upgrades			
					Entryway Remodel			
					Kitchen Remodel			
					Grants / Donations			
					Wheel Chair Lift for PAC Stage			
					Transfer to Aquatics Center Project Fund	156,600	175,000	175,000
					TRANSFER TO GEN FUND -Funds For FF&C Obligations Debt Service		236,214	236,214
	0	0		0	Total Expenditures	266,600	554,214	554,214
	0	0		0	RESERVED FOR FUTURE EXPENDITURE	168,169	106,251	106,251
	0	0		0	TOTAL REQUIREMENTS	434,769	660,465	660,465

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**
Aquatic Center Project Fund

North County Recreation District

**FORM
LB-10**

	Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next 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
					RESOURCES			
1			250,000		Cash on Hand *(cash basis	0	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	250,000	
6					6. Bond Proceeds (April 2021)			
7					7. FF&C Proceeds			
8					8. Transfer in from General Fund	153,400	153,400	
9			406,600		9. Total Resources, except taxes to be levied	403,400	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	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	212,300	
24			194,300		24. FF&C Loan Debt Service	191,100	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	403,400	-

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

**FORM
LB-35**

General Obligation Bonded Debt

North County Recreation District

Historical Data		DESCRIPTION OF RESOURCES AND REQUIREMENTS				Budget for Next Year: 2026-2027		
						Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
		Revised						
1			Resources					
2			1. Beginning Cash on Hand (Cash Basis), or					1
3			2. Working Capital (Accrual Basis)					2
4			3. Previously Levied Taxes to be Received					3
5			4. Interest					4
6			5. Transferred from Other Funds					5
7			6					6
8	212,300	212,300	7. Total Resources, Except Taxes to be Levied					7
9			8. Taxes Estimated to be Received *			212,300	212,300	8
			9. Taxes Collected in Year Levied					9
10	212,300	212,300	TOTAL RESOURCES			212,300	212,300	0
			Requirements					
			Bond Principal Payments					
			Budgeted Payment Date					
11	70,000	70,000	June 15, 2027			70,000	70,000	11
12								12
13								13
14	70,000	70,000	Total Principal			70,000	70,000	0
			Bond Interest Payments					
			Budgeted Payment Date					
15	71,150	71,150	December 15, 2026			71,150	71,150	15
16	71,150	71,150	June 15, 2027			71,150	71,150	16
17								17
18	142,300	142,300	Total Interest			142,300	142,300	0
			Unappropriated Balance for Following Year By					
			Bond Issue					
19			Projected Payment Date					19
20								20
21								21
22			22. Ending balance (prior years)					22
23			Total Unappropriated Ending Fund Balance			0	0	23
24			24. Loan Repayment to Fund					24
25			25. Tax Credit Bond Reserve					25
26	212,300	212,300	TOTAL REQUIREMENTS			212,300	212,300	26

150-504-035 (Rev 02-14)

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

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BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- Revenue Bonds or
 General Obligation Bonds

FORM
LB-35

North County Recreation District

Full Faith & Credit Obligations, Series 2021

Historical Data			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
DESCRIPTION OF RESOURCES AND REQUIREMENTS					
Resources					
1					1
2					2
3					3
4					4
5	191,100	191,100	191,100	191,100	5
6					6
7	191,100	191,100			7
8					8
9					9
10	191,100	191,100	0	0	0
Requirements					
FFC Principal Payments					
11	105,000	105,000	105,000	105,000	11
12					12
13					13
14	105,000	105,000	105,000	105,000	14
FFC Interest Payments					
15	43,050	43,050	43,050	43,050	15
16	43,050	43,050	43,050	43,050	16
17			0	0	17
18	86,100	86,100	86,100	86,100	18
Unappropriated Balance for Following Year By					
FFC Issue					
19					19
20					20
21					21
22					22
23			0	0	23
24					24
25					25
26	191,100	191,100	191,100	191,100	0 26

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

150-504-035 (Rev 02-14)

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North County Recreation District

North County Recreation District Proclamation Recognizing June as Pride Month

WHEREAS, North County Recreation District (NCRD) is committed to fostering a welcoming, inclusive, and safe environment for all individuals, regardless of race, gender identity, sexual orientation, age, ability, or background; and

WHEREAS, Pride Month is celebrated annually in June to honor the history, struggles, and contributions of the LGBTQIA+ community; and

WHEREAS, the LGBTQIA+ community has made significant contributions to our society, including within our schools, neighborhoods, workplaces, and community centers, enriching the cultural, civic, and economic life of our region; and

WHEREAS, NCRD recognizes the importance of affirming the dignity and worth of every individual and stands in solidarity with those who seek justice, equity, and inclusion; and

WHEREAS, the District believes that recreation, wellness, and community services should reflect and support the diverse identities of the people we serve; and

WHEREAS, NCRD affirms its ongoing commitment to ensuring that our programs, facilities, and partnerships are safe, accessible, and respectful spaces for people of all gender identities and sexual orientations;

NOW, THEREFORE, BE IT PROCLAIMED that the North County Recreation District Board of Directors recognizes June 2026 as **Pride Month** and encourages staff, patrons, and the greater community to celebrate and support the diversity that strengthens and unites us.

Adopted this 18th day of June, 2026, by the Board of Directors of the North County Recreation District.

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2026/27 Board Meeting Calendar

(5)

July 2026						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August 2026						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September 2026						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

October 2026						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

November 2026						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 2026						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

January 2027						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

February 2027						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28						

March 2027						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

April 2027						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

May 2027						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June 2027						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Board Meeting Dates 2026/27

- July 16, 2026, 5:30pm
- August 20, 2026, 5:30pm
- September 17, 2026, 5:30pm
- October 15, 2026, 5:30pm

- November 19, 2026, 5:30pm
- December 17, 2026, 5:30pm
- January 2, 2027, 5:30pm
- February 18, 2027, 5:30pm

- March 18, 2027, 5:30pm
- April 15, 2027, 5:30pm
- May 20, 2027, 5:30pm
- June 17, 2027, 5:30pm



North County Recreation District

RESOLUTION NO. 2026-05

A RESOLUTION AUTHORIZING THE NORTH COUNTY RECREATION DISTRICT TO APPLY FOR A LOCAL GOVERNMENT GRANT FROM THE OREGON PARKS AND RECREATION DEPARTMENT FOR THE REHABILITATION OF REX CHAMP FIELD AND DELEGATING AUTHORITY TO THE EXECUTIVE DIRECTOR TO SIGN THE APPLICATION

WHEREAS, the Oregon Parks and Recreation Department is accepting applications for the Local Government Grant Program; and

WHEREAS, the North County Recreation District desires to participate in this grant program to the greatest extent possible as a means of providing needed park and recreation improvements and enhancements; and

WHEREAS, the Board of Directors and staff have identified the rehabilitation of Rex Champ Field as a high-priority recreation project for the North County Recreation District and the communities it serves; and

WHEREAS, Rex Champ Field is an existing community baseball and softball facility that has experienced significant deterioration due to age, deferred maintenance, and reduced programming during and following the COVID-19 pandemic; and

WHEREAS, the proposed Rex Champ Field Rehabilitation Project includes reconstruction of the clay infield, drainage improvements, replacement and rehabilitation of fencing and backstop facilities, construction of new dugouts and a storage building, installation of spectator amenities, accessibility improvements, field lighting improvements, and other site enhancements necessary to restore safe and functional recreational use of the facility; and

WHEREAS, the North County Recreation District has available local matching funds to fulfill its share of obligations related to this grant application should grant funds be awarded; and

WHEREAS, the North County Recreation District will provide adequate funding for the ongoing operation and maintenance of Rex Champ Field should grant funds be awarded;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH COUNTY RECREATION DISTRICT AS FOLLOWS:

Section 1

The Board of Directors of the North County Recreation District hereby demonstrates its support for the submission of a grant application to the Oregon Parks and Recreation Department Local Government Grant Program for the rehabilitation of Rex Champ Field.

Section 2

The Board of Directors hereby authorizes the Executive Director, Justin Smith, to act on behalf of the North County Recreation District in all matters related to this grant application, including the execution of application materials and any documents required to obtain grant funding.

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North County Recreation District

Section 3

This Resolution shall be effective immediately upon its adoption by the Board of Directors of the North County Recreation District.

PASSED AND ADOPTED by the Board of Directors of the North County Recreation District on this 18th day of June 2026.

Board President: _____ Board Secretary: _____

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NORTH COUNTY Recreation District

CODE	Pass Type	Scans	PERCENTAGE	Department Total %
1MFCP	1-Month Fit Center & Pool Comb	90	2.27%	4.37%
1YFCP	1-Year Fit Center & Pool Combo	83	2.10%	
AQMONTH	Aquatics - 1 Month	55	1.39%	29.44%
AQ MASS	Aquatics Mass Admittance	285	7.20%	
AQ3MONTH	Aquatics - 3 Month	134	3.38%	
AQANNUAL	Aquatics - Annual	85	2.15%	
AQC3M	Aquatics - Couple 3 Months	27	0.68%	
AQCM	Aquatics - Couple Monthly	7	0.18%	
AQFPANN	Aquatics - Fit/Pool Annual	27	0.68%	
AQFP	Aquatics - Fit/Pool Monthly	24	0.61%	
AQCANNUA	Aquatics Couple Annual	45	1.14%	
AQSCH	Aquatics Scholarship	0	0.00%	
AQSTM	Aquatics Student Monthly	2	0.05%	
AQFAM	Aquatics- Family Annual 2 Adu	66	1.67%	
AQAD	Aquatics - Adult 10-Pass	350	8.84%	
AQADI	Aquatics - Adult Drop In	0	0.00%	
AQST	Aquatics - Student 10-Pass	59	1.49%	
FITCORP	Corporate Fitness Membership	7	0.18%	0.76%
FAQCORP	Corporate Combo Membership	23	0.58%	
1MFC	Fitness 1-Month	134	3.38%	35.75%
CPL1M	Fitness 1-Month Couple	27	0.68%	
STU1M	Fitness 1-Month Student	75	1.89%	
1YFC	Fitness 1-Year	285	7.20%	
CPL1Y	Fitness 1-Year Couple	157	3.96%	
3MFC	Fitness 3-Month	340	8.58%	
CPL3M	Fitness 3-Month Couple	247	6.24%	
CLON	Fitness Class Only (quartely)	2	0.05%	
FITVOL	Fitness Volunteer	18	0.45%	
GFYOUTH	Fitness Youth Group	0	0.00%	
10VP	Fitness 10-Visit Pass	129	3.26%	
PTFIT	Fitness Personal Training	2	0.05%	
HCTEMP	HC Temporary Pass	42	1.06%	26.33%
IBASH	Insurance Membership ASHLINK	304	7.67%	
IM-GG	Insurance Membership GREYGOLD	6	0.15%	
HCM	Insurance Membership HC	605	15.27%	
IBTIVITY	Insurance Membership Tivity	86	2.17%	
NBFR	Nehalem Bay Fire Rescue	12	0.30%	0.30%
STAF	Staff	108	2.73%	2.73%
VOLT	Volunteer	13	0.33%	0.33%
Total		3,961	100.00%	100.00%
Prior Month		3,245		
Difference		716		

Juneteenth

Holiday Closures & Schedule

Friday, June 19, 2026

Closed/ Canceled

- Administration Offices
- Aquatics Center
- Fitness Center
- Fitness Classes
- Yoga Classes
- Youth Play Care
- Welcome Center

OPEN/ Scheduled

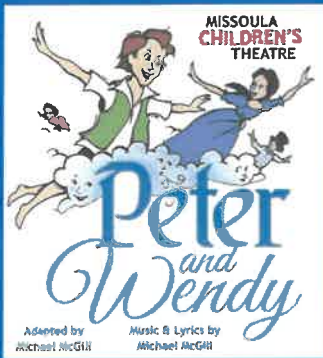
- Missoula Childrens Theatre

Have a happy & safe Holiday!



Questions? Call 855-444-6273

MISSOULA CHILDRENS THEATRE
PRESENTS:



Community Performances:

Friday **Saturday**
June 19 & **June 20**
6:00 pm **2:00 pm**

North County Recreation District
36155 9th st Nehalem Oregon

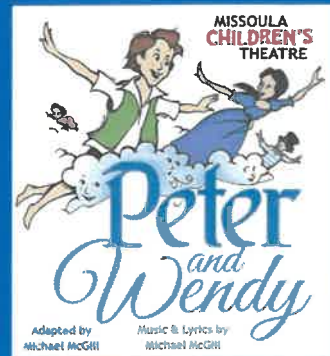
855-444-6273
Kileyk@ncrdnehalem.org
www.ncrd.org

FREE ADMISSION

SPONSORED BY:



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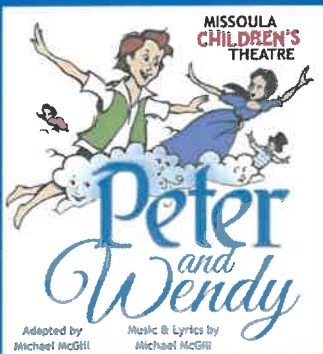
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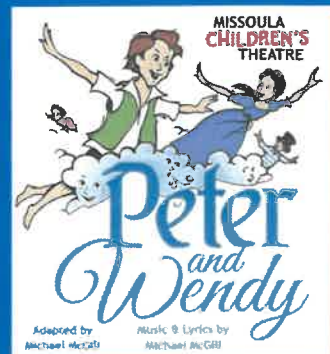
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