

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	Summary	BUDGET YEAR 2026-2027								
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025			RESOURCE DESCRIPTION	Activities	Admin	Aquatics	Fitness	Performing Arts Center	Youth	Non-Allocated	Total	
1	794,872	1202362	424,128		Net Working Capital - Unrestricted							397,522	397,522	1
2	15,368	2200	2,200		Net Working Capital - Restricted	200		0					200	2
3	32,062	35269	32,550	22,391	Previously Levied Taxes							36,864	36,864	3
4	58,100	139704	6,500	102,617	Interest Income		45,000						45,000	4
5														5
6					OTHER RESOURCES									6
7	242,462	253498	332,191	232,471	User Fees and Other Charges	500	0	106,256	126,923	16,600	84,025	0	334,303	7
8	6,255	8801	10,000		Fundraising Income				0				0	8
9	19,383	29073	330,674	254,699	Grants/Scholarships		240,000	4,000	2,000	5,000	43,450		294,450	9
10	39,368	36509	48,299	45,022	Pre-school Teacher Reimbursement		52,702						52,702	10
11	15,889	14793	17,575	13,191	Dedicated Space Rentals		13,375			3,500			16,875	11
12	4,700	7090	4,000		Sponsors					4,000	2,000		6,000	12
13	17,501	17027	25,399	5,952	TBCC/ School Contracts			39,461	10,000				49,461	13
14	289	130	3,000		Concession Income			1,500		2,500			4,000	14
15	7,455	12948	13,450	16,421	Donations	200	5,000	2,500	13,000	2,500	2,085		25,285	15
16	6,095	3585	3,000	15,376	Misc. income		5,000						5,000	16
17														17
18					TRANSFERS - IN									18
19					TRANSFER FROM CARF - For FF&C Debt Service							236,214	236,214	19
20					Transfer grants from Non-Depart.									20
21														21
22														22
23														23
24														24
25	1,259,800	1,762,988	1,252,966	708,140	Total Resources, Except Taxes	900	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	Taxes estimated to be received							1,349,941	1,349,941	26
27					Taxes collected in year levied									27
28	2,433,220	3,188,567	2,507,267	2,204,161	TOTAL RESOURCES	900	361,077	153,717	151,923	34,100	131,560	2,020,540	2,853,816	28

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General Fund

NORTH COUNTY RECREATION DISTRICT

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

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NORTH COUNTY RECREATION DISTRICT

	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	0	4
5	0	0	240,000	230,000	Grants	240,000	240,000	240,000	5
6	0	5,000	5,000	2,968	Donations	5,000	5,000	5,000	6
7	39,368	36,509	48,299	45,022	Pre-school Teacher Wage Reimbursement	52,702	52,702	52,702	7

8	12,409	10,068	12,000	7,551	Community Center Room Rentals	10,000	10,000	10,000	8
9	2,800	2,450	3,375	3,300	Pre-school Room Rental	3,375	3,375	3,375	9
10	58,100	139,704	6,500	102,709	Interest Income	45,000	45,000	45,000	10
11	6,095	3,585	3,000	15,376	Misc.	5,000	5,000	5,000	11
12									12
13									13
14	118,773	197,316	318,174	406,926	Total Income	361,077	361,077	361,077	14
15									15
16					TRANSFERS FROM OTHER ACCOUNTS				16
17									17
18									18
19	118,773	197,316	318,174	406,926	TOTAL RESOURCES - FACILITIES & ADMIN.	361,077	361,077	361,077	19

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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Aquatics	BUDGET YEAR 2026-2027			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025			RESOURCE DESCRIPTION	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	49,234	85,000	77,442	User Fees and Other Charges	103,256	103,256	103,256	3
4	1,200	560	2,400	2,880	Pre-school Swim	7,680	7,680	7,680	4
5	10,743	11,067	11,399	0	School Swim Lessons	21,981	21,981	21,981	5
6	0	0	3,000	3,500	Grants/Scholarships	4,000	4,000	4,000	6
7	0	0	0	0	Community Swim Lessons	7,800	7,800	7,800	7
8	2,748	2,468	0	0	Scholarships				8
9	0				Grants				9
10	1,029	899	3,920	1,032	TBCC Contract	2,000	2,000	2,000	10
11	289	130	3,000	538	Concession Income	1,500	1,500	1,500	11
12	2,000	4,100	2,500	12,363	Donations	2,500	2,500	2,500	12
13	0	0	0	1,260	Dedicated Space Rental	3,000	3,000	3,000	13
14									14
15	57,739	68,457	113,219	99,015	Total Income	153,717	153,717	153,717	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	68,457	113,219	99,015	TOTAL RESOURCES - AQUATICS	153,717	153,717	153,717	24

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

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NORTH COUNTY RECREATION DISTRICT

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

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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Performing Arts Center	BUDGET YEAR 2026-2027			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025			RESOURCE DESCRIPTION	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	600	3
4	15,793	15,350	16,000	12,740	Riverbend Players	16,000	16,000	16,000	4
5	0	0	57,000	0	Grants/Scholarships	5,000	5,000	5,000	5
6	680	2,275	2,200	1,080	Rental fees	3,500	3,500	3,500	6
7	0	2,984	4,000	0	Event Sponsorships	4,000	4,000	4,000	7
8	0	0	0	0	Concessions	2,500	2,500	2,500	8
9	0	1,269	750	0	Donations	2,500	2,500	2,500	9
10									10
11	24,161	27,010	87,950	24,469	Total Income	34,100	34,100	34,100	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	34,100	15

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NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Youth	BUDGET YEAR 2026-2027			
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025			RESOURCE DESCRIPTION	1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1	11,168				Balance Forward - Grants/Donations				1
2									2
3					User Fees and Other Charges:				3

4	39,561	38,265	61,500	31,981	Youth Program	45,500	45,500	45,500	4
5	7,758	8,101	11,700	5,361	Youth Sports	8,750	8,750	8,750	5
6	5,570	3,522	7,960	0	Youth Camps	29,775	29,775	29,775	6
7									7
8									8
9					Fundraising	0	0	0	9
10	7,040	15,900	15,000	17,859	Grants	40,450	40,450	40,450	10
11	7,103	7,674	11,511	2,840	Scholarships	3,000	3,000	3,000	11
12	0	0	0	0	Team Sports Sponsors	2,000	2,000	2,000	12
13	5,011	4,194	5,000	5	Donations	2,085	2,085	2,085	13
14									14
15									15
16	83,211	77,655	112,671	58,046	Total Income	131,560	131,560	131,560	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	131,560	22

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NORTH COUNTY RECREATION DISTRICT

Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Other - Non-Allocated	BUDGET YEAR 2026-2027			
Second Preceding Year 2023-2024	First Preceding Year 2024-2025			RESOURCE DESCRIPTION	1 Proposed by Budget Officer	2 Approved by Budget Committee	3 Adopted By Governing Body	
1				Grants & Donations, NCRD				1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13

14									14
15									15
16									16
17									17
18		0	0	0	Total Grants	0	0	0	18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26	0	0	0	0	TOTAL RESOURCES - OTHER - GRANTS AND GRANT RELATED DONATIONS	0	0	0	26

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NORTH COUNTY RECREATION DISTRICT

	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	794,872	1,202,362	424,128		Net Working Capital - Unrestricted	397,522	397,522	397,522	1
2					Net Working Capital - Restricted				2
3									3
4									4
5									5
6									6
7									7
8									8
9	794,872	1,202,362	424,128	0	Net Working Capital	397,522	397,522	397,522	9
10									10
11					Taxes Estimated to be Received				11
12	32,062	35,269	32,550	22,391	Previously Levied Taxes	36,864	36,864	36,864	12
13					Permanent Tax Base				13
14			616,061		1,721,567.14 @ \$0.3861 = \$664,697.08 x 95% = \$631,462.23	663,035	663,035	663,035	14
15					Local Option Tax - Year 3				15
16			638,240		1,721,567.14 @ \$0.4000 = \$688,626.86 x 95% = \$654,195.52	686,905	686,905	686,905	16
17					Total tax levied: \$1,353,323.94				17

18					GO Bond taxes estimated to be received				18
19	1,173,420	1,425,579	1,286,851	1,496,021	Total Tax Expected to be received: (95%)	1,386,804	1,386,804	1,386,804	19
20					TRANSFER FROM CARF - For FF&C Debt Service	236,214	236,214	236,214	20
21									21
22					Taxes Collected in Year levied				22
23					Taxes share to balance				23
24	2,000,354	2,663,210	1,710,979	1,518,412	TOTAL RESOURCES - OTHER	2,020,540	2,020,540	1,821,190	24

	Second Preceding Year 23/24	First Preceding Year 24/25	Budget 25/26	Year to Date (03/31/26) Fiscal Year 2025-2026	NORTH COUNTY RECREATION DISTRICT SUMMARY OF 2026-2027 GENERAL FUND EXPENDITURES									TOTAL	
					Expenditure Description										
						Activities	Admin	Aquatics	Fitness	Maintenance	PAC	Youth	Non-Allocated		
1					PERSONNEL SERVICES										1
2	84,875	107,750	104,000	80,000	Executive Director		113,000							113,000	2
3	43,496	50,297	90,480	68,694	Finance Manager		94,865							94,865	3
4	86,903	96,788	258,505	170,641	Patron Relation Specialist		47,386	64,685	72,000					184,071	4
5	57,138	101,205	110,760	32,000	Maintenance Staff			20,800		56,160				76,960	5
6	28,559	15,097	21,840	11,856	Custodial Staff					21,840				21,840	6
7	265,038	251,294	229,490	248,250	Directors	9,164	36,691	115,500	57,750	69,704	24,461	65,042		378,312	7
8	67,852	95,704	51,480	7,374	Supervisors									0	8
9	63,410	83,116	91,960	67,280	Instructors			46,000	53,615					99,615	9
10	42,928	51,548	104,058	92,097	Lifeguards			122,000						122,000	10
11	38,432	49,923	0	46,341	Attendants						2,080	60,000		62,080	11
12	41,103	40,991	48,299	32,199	Pre-school Staff		52,702							52,702	12
14			30,456		COLA @ 3.0%									0	14
16	66,481	78,829	88,883	113,665	Payroll Expenses (@8%)	733	27,572	29,519	14,669	11,816	2,196	10,003		96,509	16
17					Employee Benefits (Vacation Accrual)		0	0	0	0		0			17
18	54,123	62,243	91,872	71,310	Health Insurance & Benefits		62,717	12,321	11,601	11,601	4,640	11,601		114,481	18
19	4,422	5,156	5,356	4,108	Workers Comp Insurance		5,478							5,478	19
20	13,171	16,333	26,959	17,454	Retirement Plan		12,228	5,775	2,888	3,485	2,912	3,252		30,540	20
21	957,931	1,106,274	1,354,398	1,063,271	TOTAL PERSONNEL SERVICES (23.26 FTE)	9,897	452,639	416,600	212,522	174,606	36,290	149,899	0	1,452,452	21
22															22
23					TRANSFERS										23
24															24
25					Transfers to departments										25
26	0	0	0	0	TOTAL TRANSFERS	0	0	0	0		0	0	0	0	26
27															27
28					DEBT SERVICE										28
29			281,400	0	FF&C Obligations								233,237	233,237	29
30															30
31			281,400	0	TOTAL DEBT SERVICE								233,237	233,237	31
32					MATERIALS & SERVICES										32
33	32,617	37,466	39,900	73,153	Property and Casualty Insurance		76,811							76,811	33
34	1,835	2,987	4,000	1,493	Ads, Printing, Newsletter, PR, Promotions		4,000				500			4,500	34
35	82	0	2,500	0	Concession			1,000			600			1,600	35
36	7,062	5,904	5,000	11,323	Misc.		10,000			500				10,500	36
37	8,129	7,717	44,000	3,789	Equipment/Maint./Repairs				2,000					2,000	37
38	2,005	4,600	13,500	0	Materials/Supplies									0	38
39	18,914	30,917	0	32,811	Groundskeeping & Maintenance					32,000				32,000	39
40	3,593	4,160	4,500	4,239	Janitorial Supplies					6,000				6,000	40
41	691	2,231	4,000		Groundskeeping & Maint. - Champ Field					4,000				4,000	41
42	3,424	7,495	4,200	2,816	Inspections and Licences		3,500	800			2,500			6,800	42
43	8,954	10,452	10,000	8,065	Office, Other Equipment		5,000		4,018		3,000	2,500		14,518	43
44	17,196	32,723	11,000	24,638	Office, Program Supplies	250	11,616		2,363			18,210		32,439	44
45	7,518	6,765	17,000	9,757	Pool Chemicals			12,414						12,414	45
46	21,230	15,158	8,000	2,034	Pool Materials			3,603						3,603	46
47	4,533	7,603	4,000	734	Advertising									0	47
48	4,345	16,903	22,000	24,472	Artist Fees						4,000			4,000	48
49	9,548	3,452	10,000	502	Fundraising Expenses				0					0	49
50	10,175	7,875	14,000	95	Camps/Workshops							13,437		13,437	50
51	28,333	48,784	49,000	53,213	Professional Services		90,600			0				90,600	51
52	0	0	0		Activity/ Event Fees									0	52
53	5,994	7,752	16,200	5,501	Training, Certifications		3,500	8,444	2,850	1,200		700		16,694	53

	Second Preceding Year 23/24	First Preceding Year 24/25	Budget 25/26	Year to Date (03/31/26) Fiscal Year 2025-2026	NORTH COUNTY RECREATION DISTRICT SUMMARY OF 2026-2027 GENERAL FUND EXPENDITURES									TOTAL	
					Expenditure Description										
						Activities	Admin	Aquatics	Fitness	Maintenance	PAC	Youth	Non-Allocated		
54	607	0	1,500	469	Transportation/Mileage		1,000							1,000	54
55	5,610	5,549	5,400	6,337	Bank Charges		6,500							6,500	55
56	6,910	15,599	78,200	13,870	Grants / Donations		0							0	56
57			0		Utilities									0	57
58	19,801	23,408	24,984	23,269	Electricity		11,869	10,385	4,451		1,484	1,484		29,671	58
59	2,716	3,061	3,000	2,901	Garbage		4,194							4,194	59
60	39,536	42,298	0	6,527	Oil		0	0						0	60
61	461	5,325	23,000	83,397	Propane		500	104,828						105,328	61
62	2,592	2,808	2,516	2,160	Sewer		1,152	1,728						2,880	62
63	25,157	27,340	24,033	14,440	Internet/Phones	1,199	9,593	5,996	3,597		1,199	1,199		22,783	63
64	10,000	13,377	8,515	11,225	Water		8,934	13,402						22,336	64
65	309,570	399,709	453,948	423,232	TOTAL MATERIALS AND SERVICES	1,449	248,768	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	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	2,109,746	1,486,503	GENERAL FUND EXPENDITURES	11,346	701,407	579,200	231,802	218,306	49,572	187,428	406,637	2,385,699	70
					Reserved for Future Expenditures										
71			397,522		Ending Fund Balance								468,117	468,117	71
72	1,267,500	1,505,983	2,507,268	1,486,503	TOTAL GENERAL FUND EXPENDITURES	11,346	701,407	579,200	231,802	218,306	49,572	187,428	874,754	2,853,816	72

**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						
Historical Data				REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025										
1				<u>PERSONNEL SERVICES</u>						1	
2	16,793	16,581	16,000	5,966	Activities Coordinator (0.20 fte)	416		9,164	9,164	9,164	2
3											3
4			480		<u>COLA @ 3%</u>						4
5	1,378	1,360	1,280	524	Payroll Expenses @ 8%			733	733	733	5
6											6
7	18,171	17,942	17,760	6,490	TOTAL PERSONNEL SERVICES (0.20 fte)			9,897	9,897	9,897	7
8											8
9					<u>TRANSFERS</u>						9
10											10
11	0	0	0		TOTAL TRANSFERS			0	0	0	11
12											12
13					<u>MATERIALS AND SERVICES</u>						13
14											14
15	100	383	1,000	0	Supplies			250	250	250	15
16	0	0	2,600	0	Event Fees - General			0	0	0	16
17	0	0	200	0	Donations			0	0	0	17
18											18
19					<u>Utilities</u>						19
20	1,196	0	200	568	Internet/Phones			1,199	1,199	1,199	20
21	1,296	383	4,000	568	TOTAL MATERIALS AND SERVICES			1,449	1,449	1,449	21
22											22
23	19,468	18,324	21,760	7,058	TOTAL ACTIVITIES REQUIREMENTS			11,346	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				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025										
1					<u>PERSONNEL SERVICES</u>						1	
2	84,875	107,750	104,000	80,000	Executive Director (1 fte)	2,080		113,000	113,000	113,000	2	
3	0	0	0	0	Assistant Executive Director						3	
4	43,496	50,297	90,480	68,694	Finance Manager (1 fte)	2,080		94,865	94,865	94,865	4	
5	20,957	30,348	64,508	78,295	Patron Relation Specialist (0.99 fte)	2,049		47,386	47,386	47,386	5	
6	41,103	40,991	48,299	32,199	Pre-School Teacher (0.75 fte)	1,560		52,702	52,702	52,702	6	
7	0	0	0	0	Events and Outreach Manager (0.60 fte)	1,248		36,691	36,691	36,691	7	
8	54,515	34,054	0	0	Facility Operations Manager (0 fte)						8	
9	43,536	52,450	0	0	Admin Specialist (0.0 fte)						9	
10					Salary Adjustments						10	
11					Overtime						11	
12					COLA @3.0% (excluding Ex.Dir.)						12	
13	288,481	315,890	307,287	259,189	Total (4.34 fte)			344,644	344,644	344,644	13	
14											14	
15					Other Personnel Expenses						15	
16	26,215	35,412	34,201	47,537	Payroll Expenses @ 8%			27,572	27,572	27,572	16	
17	19,335	33,220	45,936	52,141	Health Insurance/Benefits			62,717	62,717	62,717	17	
18											18	
19	4,422	5,156	5,356	4,108	Worker's Comp Insurance (all staff)			5,478	5,478	5,478	19	
20					Employee Benefits						20	
21	7,134	9,400	14,449	11,953	Retirement 2% plus 3% match			12,228	12,228	12,228	21	
22											22	
23	345,588	399,077	407,229	374,928	TOTAL PERSONNEL SERVICES			452,639	452,639	452,639	23	
24											24	
25					<u>TRANSFERS</u>						25	
26											26	
27	0	0	0		TOTAL TRANSFERS			0	0	0	27	
28												28
29					<u>MATERIALS AND SERVICES</u>						29	
30	2,898	5,663	3,500	1,360	Inspections/Liceneses and Dues			3,500	3,500	3,500	30	
31	8,954	10,452	10,000	8,065	Office/Program Equipment			5,000	5,000	5,000	31	
32	9,510	19,850	11,000	16,449	Office/Program Supplies			11,616	11,616	11,616	32	
33	32,617	37,466	39,900	73,153	Property and Casualty Insurance			76,811	76,811	76,811	33	
34	1,835	2,987	2,500	1,424	Ads,Printing, Newsletter, PR, Promotions			4,000	4,000	4,000	34	
35	28,333	48,359	49,000	53,213	Professional Services			90,600	90,600	90,600	35	
36	1,298	605	5,000	110	Training/Certifications			3,500	3,500	3,500	36	
37	607	0	1,500	361	Transportation/Mileage			1,000	1,000	1,000	37	
38	5,606	5,549	5,400	6,337	Bank charges			6,500	6,500	6,500	38	

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				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
39	51	0	5,000	10,168	Misc.			10,000	10,000	10,000	39
40	0	0	10,000	0	Grants			0	0	0	40
41	0	5,000	5,000	0	Donations			0	0	0	41
42					Utilities						42
43	7,921	9,711	9,000	4,903	Electricity			11,869	11,869	11,869	43
44	2,716	3,061	3,000	2,901	Garbage			4,194	4,194	4,194	44
45	0	0	0	0	Oil			0	0	0	45
46	1,134	1,229	1,300	945	Sewer			1,152	1,152	1,152	46
47	12,560	15,127	12,600	6,819	Internet/Phones			9,593	9,593	9,593	47
48	4,585	6,597	3,500	5,043	Water			8,934	8,934	8,934	48
49	461	5,325	500	0	Propane			500	500	500	49
50	121,088	176,981	177,700	191,252	TOTAL MATERIALS AND SERVICES			248,768	248,768	248,769	50
51											51
52	466,676	576,058	584,929	566,181	TOTAL ADMINISTRATION REQUIREMENTS			701,407	701,407	701,408	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	BUDGET YEAR 2026-2027			
Second Preceding Year 2023-2024	First Preceding Year 2024-2025			REQUIREMENTS DESCRIPTION	Hours	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
1				<u>PERSONNEL SERVICES</u>				
2	66471	66405	68,286	57,189 Aquatics Director (1.0 fte)	2,080	57,750	57,750	57,750
3	10,048	0	26,520	34,383 Swim Program Manager (1.0 fte)	2,080	57,750	57,750	57,750
4	27,811	43,340	46,000	31,826 Aquatics Instructors (1.27 fte)	2,629	46,000	46,000	46,000
5	13,149	17,313	12,376	625 Aquatics Maintenance (0.5 fte)	1,040	20,800	20,800	20,800
6	42,928	51,548	104,058	92,097 Lifeguards (2.95 fte)	6,132	122,000	122,000	122,000
7	0	19,647	68,760	29,598 Patron Relation Specialist (1.69 fte)	3,511	64,685	64,685	64,685
8				Overtime				
9		9,780		COLA @ 3.0%				
10	160,406	198,253	335,780	245,718 Total (FTE = 8.41)		368,985	368,985	368,985
11				Employee benefits				
12	12,672	16,385	26,862	33,743 Payroll Expenses @ 8%		29,519	29,519	29,519
13	19,044	10,610	22,968	2,783 Health Insurance/Benefits		12,321	12,321	12,321
14	4,272	5,783	6,685	3,461 Retirement 2% contribution + 3% match		5,775	5,775	5,775
15								
16								
17	196,394	231,031	392,295	285,705 TOTAL PERSONNEL SERVICES		416,600	416,600	416,600
18				<u>TRANSFERS</u>				
19								
20	0	0	0	TOTAL TRANSFERS		0	0	0
21								
22				<u>MATERIALS AND SERVICES</u>				
23	525	1,832	700	1,456 Inspections and Licenses		800	800	800
24	82	0	2,500	0 Concession Expenses		1,000	1,000	1,000
25	1,102	224	0	0 Minor Equipment				
26	7,518	6,765	17,000	9,757 Pool Chemicals		12,414	12,414	12,414
27	21,230	15,015	8,000	2,034 Pool Materials		3,603	3,603	3,603
28				Fundraising Expenses				
29	566	520	0	589 Misc. Supplies				
30	3,847	6,234	8,000	4,672 Training, Education and Certification		8,444	8,444	8,444
31	0		0	0 Donations				
32				<u>Utilities</u>				
33	3,960	5,149	7,500	13,140 Electricity		10,385	10,385	10,385
34	39,536	42,298	0	6,527 Oil		0	0	0
	0	0	22,500	83,397 Propane		104,828	104,828	104,828
35	1,134	1,229	800	945 Sewer		1,728	1,728	1,728
36	4,222	4,415	4,657	2,374 Internet/Phones		5,996	5,996	5,996
37	4,440	6,780	4,000	6,182 Water		13,402	13,402	13,402
38	88,162	90,462	75,657	131,075 TOTAL MATERIALS AND SERVICES		162,600	162,600	162,600
39								
40	284,556	321,493	467,952	416,780 TOTAL AQUATICS REQUIREMENTS		579,200	579,200	579,200

**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	BUDGET YEAR 2026-2027					
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee		Adopted by Governing Body
1					<u>PERSONNEL SERVICES</u>					1	
2	47,583	52,212	58,500	42,958	Fitness Director (1.0 fte)	2,080		57,750	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	67,747	63,001	Patron Relation Specialist (1.89 fte)	3,526		72,000	72,000	72,000	5
6	35,599	39,776	45,960	32,788	Fitness Instructors (1.06 fte)	2,204		48,455	48,455	48,455	6
	0	0	8,320	2,413	Personal Trainer (0.09 fte)	172		5,160	5,160	5,160	
7					Salary Adjustments	0					7
8					Overtime	0					8
9			6,165		COLA @ 3.0%	0					9
10	162,691	180,627	211,652	148,534	Total FTE= 4.04			183,365	183,365	183,365	10
11											11
12	16,464	14,798	16,932	19,549	Payroll Expense @ 8%			14,669	14,669	14,669	12
13	6,717	9,200	11,484	7,712	Health Insurance/Benefits			11,601	11,601	11,601	13
14	661	83	2,925	163	Retirement 2% contribution + 3% match			2,888	2,888	2,888	14
15											15
16					Employee benefits						16
17											17
18	186,533	204,708	242,993	175,959	TOTAL PERSONNEL SERVICES			212,522	212,523	212,523	18
19											19
20					<u>TRANSFERS</u>						20
21											21
22	0	0	0		TOTAL TRANSFERS			0	0	0	22
23					<u>MATERIALS AND SERVICES</u>						23
24					<u>Facility Expenses</u>						24
25	1,249	2,719	3,000	2,030	Equipment Maintenance			2,000	2,000	2,000	25
26	1,644	1,537	3,500	1,191	Equipment			4,018	4,018	4,018	26
27	9,548	3,452	10,000	502	Fitness Event Fundraising			0	0	0	27
28	994	1,571	2,000	2,772	Supplies			2,363	2,363	2,363	28
29	622	900	2,000	619	Training, Education and Certification			2,850	2,850	2,850	29
30	444	265	0	0	Donation						30
31					<u>Utilities</u>						31
32	2,574	2,834	2,480	1,739	Electricity			4,451	4,451	4,451	32
33	0	0	0	0	Oil			0	0	0	33
34	3,590	3,872	2,855	2,621	Internet/Phones			3,597	3,597	3,597	34
35	20,664	17,150	25,835	11,474	TOTAL MATERIALS AND SERVICES			19,280	19,279	19,279	35
36											36
37	207,197	221,858	268,828	187,432	TOTAL FITNESS REQUIREMENTS			231,802	231,802	231,802	37

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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	BUDGET YEAR 2026-2027						
	Historical Data				REQUIREMENTS DESCRIPTION	Hours	Rate	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025										
1					PERSONNEL SERVICES						1	
2	28,559	15,097	21,840	11,856	Custodial Staff (.5 fte)	1,040		21,840	21,840	21,840	2	
3	21,180	43,862	49,504	52,858	Maintenance Supervisor (1 fte)	2,080		69,704	69,704	69,704	3	
4	22,810	24,308	48,880	29,764	Maintenance II (1.40 fte)	2,912		56,160	56,160	56,160	4	
5	0	15,722	0	1,611	Maintenance & Gardening (0 fte)						5	
6	72,548	98,989	120,224	96,089	Total (2.90 fte)			147,704	147,704	147,704	6	
7											7	
8					Other Personnel Expenses						8	
9					Payroll Expenses @ 8%			11,816	11,816	11,816	9	
10					Health Insurance/Benefits			11,601	11,601	11,601	10	
11					Employee Benefits						11	
12					Retirement 2% plus 3% match			3,485	3,485	3,485	12	
13											13	
14											14	
15											15	
16	72,548	98,989	120,224	96,089	TOTAL PERSONNEL SERVICES			174,606	174,606	174,606	16	
17											17	
18					TRANSFERS						18	
19											19	
20	0	0	0		TOTAL TRANSFERS			0	0	0	20	
21												21
22					MATERIALS AND SERVICES						22	
23	26,312	40,900	30,000	31,124	Maintenance / Repairs - Main Building			30,000	30,000	30,000	23	
24	0	0	1,500	0	Maintenance / Repairs - Aquatic Facility			2,000	2,000	2,000	24	
25	0	0	0	0	Groundskeeping & Maintenance - Main Building						25	
26	3,593	4,160	4,500	4,239	Janitorial Supplies			6,000	6,000	6,000	26	
27	691	2,231	4,000	0	Champ Field			4,000	4,000	4,000	27	
28	0	0	0	0	Inspections/Liceneses and Dues						28	
29	0	0	0	0	Professional Services						29	
30	0	0	0	0	Training/Certifications			1,200	1,200	1,200	30	
31	0	0	0	0	Transportation/Mileage						31	
32	0	0	0	0	Misc.			500	500	500	32	
33											33	
34											34	
35	30,597	47,292	40,000	35,363	TOTAL MATERIALS AND SERVICES			43,700	43,700	43,700	35	
36											36	
37	103,144	146,281	160,224	131,451	TOTAL ADMINISTRATION REQUIREMENTS			218,306	218,306	218,306	37	

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual Historical Data		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Performing Arts Center	BUDGET YEAR 2026-2027					
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee		Adopted by Governing Body
1					<u>PERSONNEL SERVICES</u>					1	
2	28,476	28,642	28,704	9,871	Performing Arts Center Coordinator (0.4 FTE)	832		24,461	24,461	24,461	2
3	0	1,562	8,320	825	Assistant - Tech (.05 FTE)	104		2,080	2,080	2,080	3
4	28,476	30,204	37,024	10,696	Total (FTE = 0.45)			26,541	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	2,196	6
					Health Insurance/Benefits			4,640	4,640	4,640	
7				59	Retirement 2% contribution + 3% match			2,912	2,912	2,912	7
8											8
9	30,813	32,613	41,097	11,592	TOTAL PERSONNEL SERVICES			36,290	36,290	36,289	9
10											10
11					<u>TRANSFERS</u>						11
12											12
13											13
14	0	0	0	0	TOTAL TRANSFERS			0	0	0	14
15					<u>MATERIALS AND SERVICES</u>						15
16											16
17		0	0	0	Concession			600	600	600	17
18	4,345	16,903	22,000	24,472	Artist fees			4,000	4,000	4,000	18
19	4,740	5,433	5,000	2,255	Equipment			3,000	3,000	3,000	19
20	394	1,298	1,500	0	Printing			500	500	500	20
21	4,533	7,603	4,000	803	Advertising			0	0	0	21
22	0	0	57,000	0	Grants			0	0	0	22
23	0	50	0	0	Donations			0	0	0	23
	0	0	0	0	Licenses			2,500	2,500	2,500	
24					<u>Utilities</u>						24
25	2,772	2,962	3,120	1,764	Electricity			1,484	1,484	1,484	25
26	324	351	416	270	Sewer			0	0	0	26
27	1,196	1,328	1,248	736	Internet/Phones			1,199	1,199	1,199	27
28	975	0	1,015	0	Water			0	0	0	28
29	19,281	35,928	95,299	30,299	TOTAL MATERIALS AND SERVICES			13,283	13,283	13,283	29
30											30
31	50,094	68,541	136,396	41,891	TOTAL PERFORMING ARTS REQUIREMENTS			49,572	49,572	49,572	31

**DETAILED REQUIREMENTS
GENERAL FUND**

NORTH COUNTY RECREATION DISTRICT

	Actual		Adopted Budget Year 2025-2026	Year to Date (03/31/26) Fiscal Year 2025-2026	Youth	BUDGET YEAR 2026-2027					
	Historical Data				REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee		Adopted by Governing Body
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025									
1					<u>PERSONNEL SERVICES</u>					1	
2	51,201	53,399	58,000	45,025	Youth and Sports Director (1.0 fte)	2,080		65,042	65,042	65,042	2
3	38,432	48,360	45,010	45,516	Program Assistants (1.82 fte)	3,216		60,000	60,000	60,000	3
4	705	1,410	0	0	Sports Coordinator (0.00 fte)	0		0	0	0	4
5					Supervisor						5
6	90,338	0	4,160	0	Sports Assistant (0 fte)	0		0	0	0	6
7					Salary Adjustments						7
8					Overtime						8
9			3,215		COLA @ 3.0%						9
10		103,169	110,385	90,541	Total 2.92 FTE =	5,296		125,042	125,042	125,042	10
11	7,415	8,465	8,831	11,475	Payroll Expenses @ 8%			10,003	10,003	10,003	11
12					Employee Benefits						12
13	9,027	9,213	11,484	8,674	Health Insurance/Benefits			11,601	11,601	11,601	13
14	1,104	1,068	2,900	1,818	Retirement 2% contribution + 3% match			3,252	3,252	3,252	14
15											15
16	107,883	121,915	133,600	112,508	TOTAL PERSONNEL SERVICES			149,899	149,899	149,898	16
17											17
18					<u>TRANSFERS</u>						18
19								0	0	0	19
20											20
21	0	0	0	0	TOTAL TRANSFERS			0	0	0	21
22											22
23					<u>MATERIALS AND SERVICES</u>						23
24	495	1,161	2,500		Equipment			2,500	2,500	2,500	24
25	851		1,000		Donations			0	0	0	25
	0	0	0		Nutrition			11,210	11,210	11,210	
26	3,424	4,356	6,000	5,177	Program Supplies			5,000	5,000	5,000	26
27	2,727	1,908	3,000	806	Sports supplies			2,000	2,000	2,000	27
28	228	13	1,200	208	Training, Certifications			700	700	700	28
29	10,175	7,875	14,000	95	Camps/Workshops			13,437	13,437	13,437	29
30	5,615	10,284	5,000	13,870	Grants			0	0	0	30
31					<u>Utilities</u>						31
32	2,574	2,751	2,884	1,723	Electricity			1,484	1,484	1,484	32
33					Oil			0	0	0	33
34	2,393	2,598	2,472	1,322	Internet/Phones			1,199	1,199	1,199	34
35	28,482	30,946	38,056	23,202	TOTAL MATERIALS AND SERVICES			37,530	37,530	37,530	35
36											36
37	136,366	152,860	171,656	135,710	TOTAL YOUTH REQUIREMENTS			187,428	187,428	187,428	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	OTHER - NON-ALLOCATED	BUDGET YEAR 2026-2027					
	Second Preceding Year 2023-2024	First Preceding Year 2024- 2025			REQUIREMENTS DESCRIPTION	Hours		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
1					OTHER GENERAL FUND EXPENDITURES						1
2											2
3					TRANSFERS						3
4											4
5					TOTAL TRANSFERS						5
6											6
7											7
8					DEBT SERVICE						8
9					Full Faith & Credit Obligations						9
10			50,700	0	Interest Payment - December 15, 2026			21,618	21,618	21,618	10
11			50,700	0	Interest Payment - June 15, 2027			21,618	21,618	21,618	11
12			180,000	0	Principal Payment - June 15, 2027			190,000	190,000	190,000	12
13	0	0	281,400	0	TOTAL DEBT SERVICE			233,237	233,237	233,236	13
14											14
15					NONCURRENT LIABILITIES						15
16											16
17					TOTAL PAY DOWN OF NONCURRENT LIABILITIES						17
18											18
19	0	0	20,000	0	Contingency			20,000	20,000	20,000	19
20	44,000	0	0	0	Transfer to Aquatic Center Project Fund			153,400	153,400	153,400	20
21	44,000	0	301,400	0	TOTAL OTHER GENERAL FUND EXPENDITURES			406,637	406,637	406,637	21
22			370,916		Unappropriated Ending Fund Balance - unrestricted			468,117	468,117	468,117	22
23					Ending Fund Balance - Restricted						23
24	44,000	0	672,316	0	TOTAL GENERAL FUND REQUIREMENTS			874,754	874,754	874,754	24

FORM LB-11

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

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

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

North County Recreation District

	Actual Historical Data		Adopted Budget Year 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	
					RESOURCES				
1			65,550		Balance Forward - Working Capital from Prior Years	168,169	168,169	168,169	1
2									2
3					Donations - New Pool Fund				3
4					Interest / Dividends				4
5					New Pool Allocation				5
6					Grants / Donations	112,000	112,000	112,000	6
7	0	0	65,550	0	Total Resources, Except Timber Revenue	280,169	280,169	280,169	7
8	269,366	358,462	369,219		Timber Revenue	380,296	380,296	380,296	8
9					Taxes Collected in Year Levied				9
10	269,366	358,462	434,769	0	TOTAL RESOURCES	660,465	660,465	660,465	10
11					REQUIREMENTS				11
12					Dedicated Roof Fund				12
13					Youth Room Floor				13
14					Dedicated New Pool Fund				14
15					PAC Lobby and ADA Restrooms				15
16					East Side Siding/Windows/Seismic Upgrades				16
17					Pickleball Construction Project				17
18					Website Design				18
19					New Pool Fundraising				19
20					New Pool Project (to be reimbursed to General Fund from New Pool Fund)				20
21					Rex Champ Field	68,000	68,000	68,000	21
22					Project Management	0	0	0	22
23			100,000		Additional Future Projects	75,000	75,000	75,000	23
24					Hallway Floors				24
25					Fire Alarm System				25
26					Gym Building Roof				26
27			10,000		Fitness Center Equipment				27
28					Performing Arts Center Sound and Light Upgrades				28
29					Entryway Remodel				29
30					Kitchen Remodel				30
31					Grants / Donations				31
32					Wheel Chair Lift for PAC Stage				32
33			156,600		Transfer to Aquatics Center Project Fund	175,000	175,000	175,000	33
34					TRANSFER TO GEN FUND -Funds For FF&C Obligations Debt Service	236,214	236,214	236,214	34
35	0	0	266,600	0	Total Expenditures	554,214	554,214	554,214	35

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	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	
36		168,169	0	RESERVED FOR FUTURE EXPENDITURE	106,251	106,251	106,251	36
37	0	434,769	0	TOTAL REQUIREMENTS	660,465	660,465	660,465	37

**FORM
LB-10**

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

North County Recreation District

	Actual Historical Data		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		1
2					2. Future Fundraising - identified				2
3					3. Future Fundraising income - not yet identified				3
4					4. Interest				4
5			156,600		5. Transferred IN, from CARF Fund	250,000	250,000	250,000	5
6					6. Bond Proceeds (April 2021)				6
7					7. FF&C Proceeds				7
8					8. Transfer in from General Fund	153,400	153,400	153,400	8
9			406,600		9. Total Resources, except taxes to be levied	403,400	403,400	403,400	9
10					10. Taxes estimated to be received				10
11					11. Taxes collected in year levied				11
12	0	0	406,600	-	12. TOTAL RESOURCES	403,400	403,400	403,400	12
					REQUIREMENTS				
13					13 Costs of Bond issuance				13
14					14 Costs of FF&C Issuance				14
15					15 Project Costs				15
16					16. Phases 1 & 2: Building, Siteworks & in-natatorium pools				16
17					17. 2: In: In natatorium pools (now combined with Ph. 1)				17
18					18 Phase 3: Mechanical works & plastering				18
19					19. Phase 4: Out of contract scope				19
20					20				20
21					21				21
22					22				22
23			212,300		23 GO Bond Debt Service	212,300	212,300	212,300	23
24			194,300		24 FF&C Loan Debt Service	191,100	191,100	191,100	24
25					25				25
26					26				26
27					27. Ending balance (prior years)				27
28				-	28. UNAPPROPRIATED ENDING FUND BALANCE				28
29	-	-	406,600	-	29. TOTAL REQUIREMENTS	403,400	403,400	403,400	29

FORM
LB-35

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- ☐ Revenue Bonds or
☒ General Obligation Bonds

General Obligation Bonded Debt

North County Recreation District

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2026-2027				
	Actual 23-24	Actual 24-25	Adopted Budget 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
			Revised	Resources					
1				1. Beginning Cash on Hand (Cash Basis), or				1	
2				2. Working Capital (Accrual Basis)				2	
3				3. Previously Levied Taxes to be Received				3	
4				4. Interest				4	
5				5. Transferred from Other Funds				5	
6				6				6	
7				7. Total Resources, Except Taxes to be Levied				7	
8	212,300	212,300	212,300	8. Taxes Estimated to be Received *	212,300	212,300	212,300	8	
9				9. Taxes Collected in Year Levied				9	
10	212,300	212,300	212,300	10. TOTAL RESOURCES	212,300	212,300	212,300	10	
				Requirements					
				Bond Principal Payments					
				Budgeted Payment Date					
11	70,000	70,000	70,000	11. Series 2021	June 15, 2027	70,000	70,000	70,000	11
12				12.					12
13				13.					13
14	70,000	70,000	70,000	14. Total Principal		70,000	70,000	70,000	14
				Bond Interest Payments					
				Bond Issue					Budgeted Payment Date
15	71,150	71,150	71,150	15. Series 2021	December 15, 2026	71,150	71,150	71,150	15
16	71,150	71,150	71,150	16. Series 2021	June 15, 2027	71,150	71,150	71,150	16
17				17.					17
18	142,300	142,300	142,300	18. Total Interest		142,300	142,300	142,300	18
				Unappropriated Balance for Following Year By					
				Bond Issue					Projected Payment Date
19				19.					19
20				20.					20
21				21.					21
22				22. Ending balance (prior years)					22
23				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	212,300	26. TOTAL REQUIREMENTS		212,300	212,300	212,300	26

FORM

LB-35

BONDED DEBT RESOURCES AND REQUIREMENTS

Bond Debt Payments are for:

- ☒ Revenue Bonds or
☐ General Obligation Bonds

Full Faith & Credit Obligations, Series 2021

North County Recreation District

	Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year: 2026-2027				
	Actual 23-24	Actual 24-25	Adopted Budget 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
				Resources					
1				1. Beginning Cash on Hand (Cash Basis), or				1	
2				2. Working Capital (Accrual Basis)				2	
3				3. Previously Levied Taxes to be Received				3	
4				4. Interest				4	
5	191,100	191,100	191,100	5. Transferred from Other Funds	191,100	191,100	191,100	5	
6				6				6	
7	191,100	191,100	191,100	7. Total Resources, Except Taxes to be Levied				7	
8				8. Taxes Estimated to be Received *				8	
9				9. Taxes Collected in Year Levied				9	
10	191,100	191,100	191,100	10. TOTAL RESOURCES	191,100	191,100	191,100	10	
				Requirements					
				FFC Principal Payments					
				FFC Issue	Budgeted Payment Date				
11	105,000	105,000	105,000	11. Series 2021	June 15, 2027	105,000	105,000	105,000	11
12				12.					12
13				13.					13
14	105,000	105,000	105,000	14. Total Principal		105,000	105,000	105,000	14
				FFC Interest Payments					
				FFC Issue	Budgeted Payment Date				
15	43,050	43,050	43,050	15. Series 2021	December 15, 2026	43,050	43,050	43,050	15
16	43,050	43,050	43,050	16. Series 2021	June 15, 2027	43,050	43,050	43,050	16
17				17.		0	0	0	17
18	86,100	86,100	86,100	18. Total Interest		86,100	86,100	86,100	18
				Unappropriated Balance for Following Year By					
				FFC Issue	Projected Payment Date				
19				19.					19
20				20.					20
21				21.					21
22				22. Ending balance (prior years)					22
23			0	23. Total Unappropriated Ending Fund Balance		0	0	0	23
24				24. Loan Repayment to Fund					24
25				25. Tax Credit Bond Reserve					25
26	191,100	191,100	191,100	26. TOTAL REQUIREMENTS		191,100	191,100	191,100	26