

NORTH OF THE RIVER
RECREATION AND
PARK DISTRICT

FY 2026-2027

FINAL BUDGET



July 20, 2026

Table of Contents

Introduction	1
District Operations	2
Board of Directors Management	3
District Organization Chart	4
General Manager <u>Budget Letter</u>	5
Budget Overview	6
Budget Summary and Overview	7
Operating Funds (Graph)	8
Capital Projects Fund (Graph)	9
<u>Operating Budget Comparison (Graph)</u>	10
All Funds <u>(Graph)</u>	12
Division Summaries	15
<u>Operating Budget - All Divisions</u>	16
District-Wide Revenues	18
Division Revenues and Expenditures	
Administrative Services	19
Business Services	21
Community Relations-Creative Services-Print Shop	23
Parks and Facilities Maintenance	26
Recreation-Community Activities	32
Capital Planning and Construction	37
Level of Service	41
Level of Service Policy	42
Recreation Program Budget Summary	43
Supplemental Information	45
Programs and Facilities	46
Approved Salary Schedules	47
Employee Training	50
Memberships	51



Introduction

District Operations

North of the River Recreation and Park District is a Special District that operates under Section 5780 of the California Public Resources Code. The District was organized in 1955 by a vote of the residents in the North of the River Recreation and Park District communities.

Policy making functions are carried out by a five-member Board of Directors. Three members are appointed by the Kern County Board of Supervisors and two are appointed by the City of Bakersfield. In July of each year the Board of Directors votes on a budget to carry out operations for a one-year period (July 1 - June 30). The major sources of revenues for the District are property taxes, program fees, and grants.

Property tax revenues come from an average of \$0.05 per \$100 of assessed valuation of all commercial, residential, and mineral property within the District. The District has a total taxable valuation of \$25.93 billion. Mineral taxes make up approximately 12.6% of the total estimated District revenues. Property taxes paid by homeowners and commercial property owners, as a portion of the 1% county-wide tax, make up the remainder of the District's tax revenue appropriation.

Fees on development within the District contribute to the cost of new parkland acquisition and basic park development including grading, landscaping, irrigation, picnic facilities, off street parking, and rest rooms.

The District plans, organizes, and conducts a wide variety of park and recreation programs within the designated District boundaries. The District is 215 square miles in size, has a population of approximately 150,799 residents, and encompasses six school districts. Included within District service boundaries are 25 developed parks totaling 276 acres and undeveloped park sites at Rosedale, River Lakes, Nord Park, Austin Creek, and Coffee & Etchart totaling approximately 61 acres.

Classes and programs are offered each year to the public. Programs are conducted for all ages ranging from children to senior citizens. The District conducts a range of after-school sports programs for selected school districts within the District boundaries. Three District gymnasiums/recreation centers are available for community use. Children services programs are provided through a Community Learning Center and two parent preschool co-ops. Grant funds provide for a large senior program including a nutrition/program center, and home delivered meals.

Board of Directors | Management

2026-2027 BOARD MEMBERS

Jenifer VanAlstein – Board Member /Chairperson

Bob Smith – Board Member / Vice Chairperson

Garrison Moratto – Board Member

Ryan Skidmore – Board Member

Jeff Chudy – Board Member

Janett Miller – Clerk of the Board

Executive Management

Bret Haney – General Manager

Sarah Plank – Director of Finance

Esther Grijalva – Director of Human Resources

Steph Thisius - Director of Planning and Construction

Michael Evans – Director of Operations and Maintenance

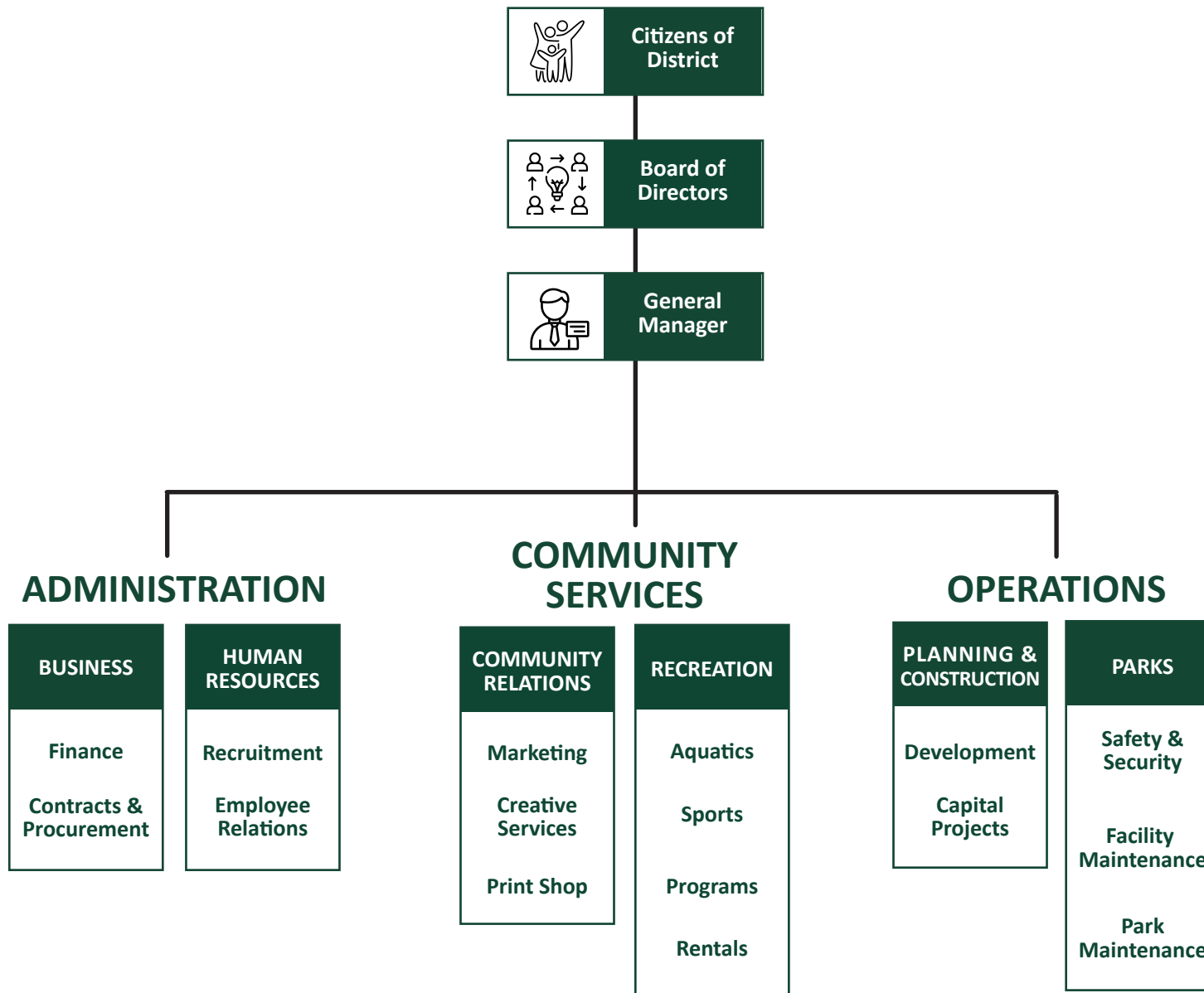
Jasmin LoBasso – Director of Community Relations

Lauren Cronk – Director of Recreation

Mission Statement

The mission of North of the River Recreation and Park District is to provide recreation programs and facilities for the benefit of the North of the River Community.

NORTH OF THE RIVER RECREATION AND PARK DISTRICT ORGANIZATIONAL CHART



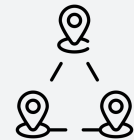
DISTRICT AT-A-GLANCE



Began Operating
in 1955



150,799+
Residents



215
Sq Miles



25 Local &
Community Parks



78 Recreation
Sites & Special Use
Facilities



July 20, 2026

Board of Directors
North of the River Recreation and Park District
3825 Riverlakes Drive
Bakersfield, CA 93312

RE: FY 2026-2027 Final Budget

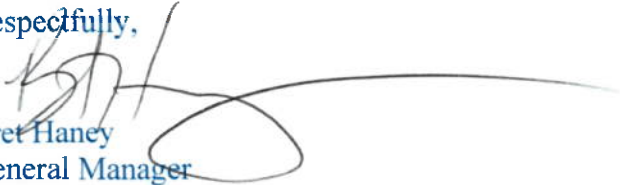
Honorable Chair and Board of Directors,

Staff are pleased to present the Fiscal Year 2026-2027 Final Budget for North of the River Recreation and Park District (NOR). This document reflects the collaborative effort of the Board, management, and staff with the goal of meeting the District's mission while maintaining the long-term financial health of the District.

The following are items of interest and significance included in this budget:

- This budget has been prepared taking into consideration continued growth of program and rental activity during the year.
- Assessed valuation of residential and commercial properties is projected to increase by approximately 1 percent. Assessed valuation for mineral roll is projected to decrease by approximately 16 percent based on the current District Assessed Values Report.
- Total assessed valuation in the District for FY 2026-2027 is estimated at \$25.93 billion, and total property tax revenues to the District are projected at \$10.47 million.
- Projected revenues exceed total expenditures budgeted for 2026-2027 with carryover funds from FY 2025-2026 and prior years used to fund Major Maintenance and Equipment.
- Capital Improvement Projects are currently budgeted at \$3,641,063 for FY 2026-2027.

Respectfully,



Bret Haney
General Manager



Budget Overview

Budget Summary and Overview

FY 2026-2027 Financial Overview

The District's operating budget is comprised of the General Fund and Special Assessment Funds.

The Operating Budget for FY 2026-2027 projects revenues of \$19.08 million, with \$10.47 million from Property Taxes and Assessments, \$0.86 million from Operating Grants, \$2.51 million from Program Revenues, and \$4.84 million from other and miscellaneous revenues.

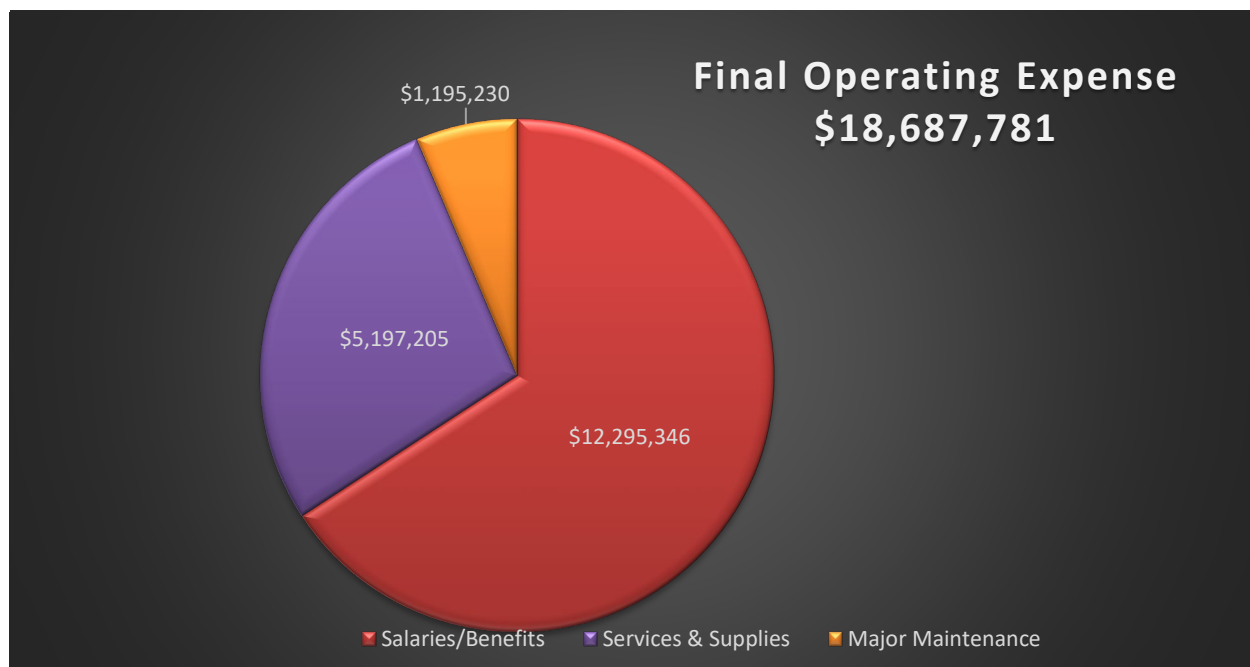
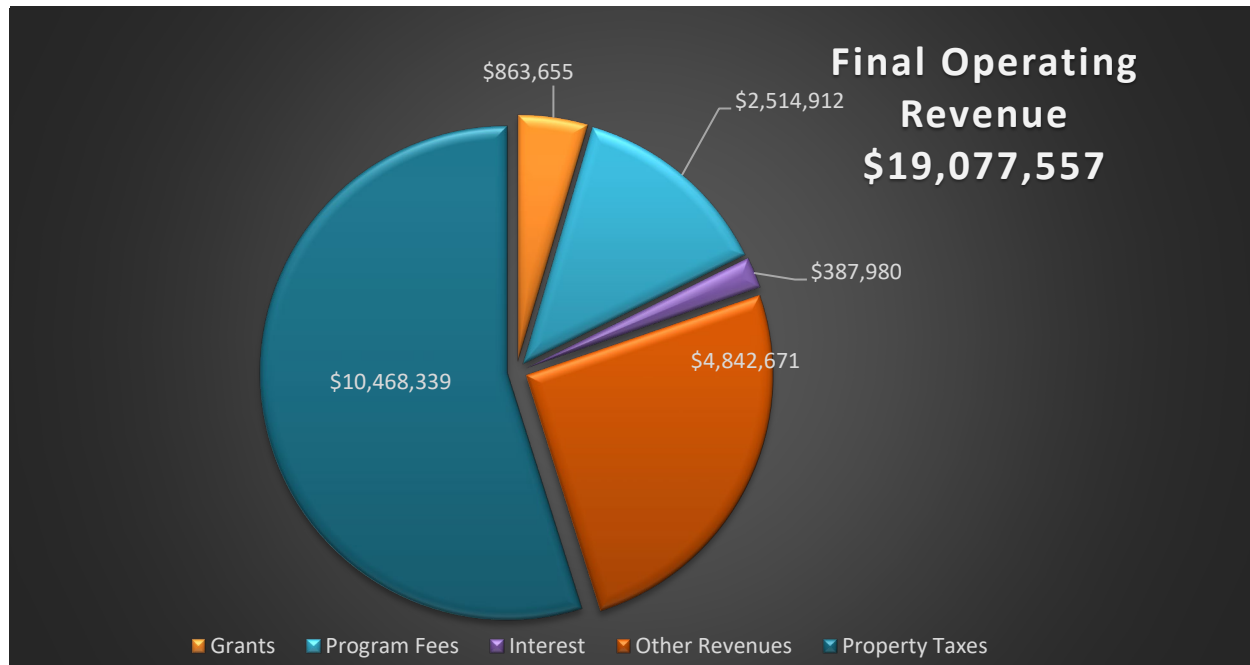
The operational expenditures for next fiscal year are \$18.69 million, with \$12.3 million for salaries, wages, and benefits, \$5.2 million for supplies and services, and \$1.2 million for major maintenance and equipment.

The District's capital projects budget is comprised of the Capital Projects Fund and capital improvement projects.

The Capital Projects Budget for FY 2026-2027 projects revenues of \$3.31 million, with \$1.28 million from Capital Project Grants, \$1.88 million from Park Development Fees, and \$0.15 million from other and miscellaneous revenues. The total of expenditures for next fiscal year is \$3.64 million, with \$0.32 million for salaries and benefits, \$0.05 million for services and supplies, and \$3.26 million for capital projects.

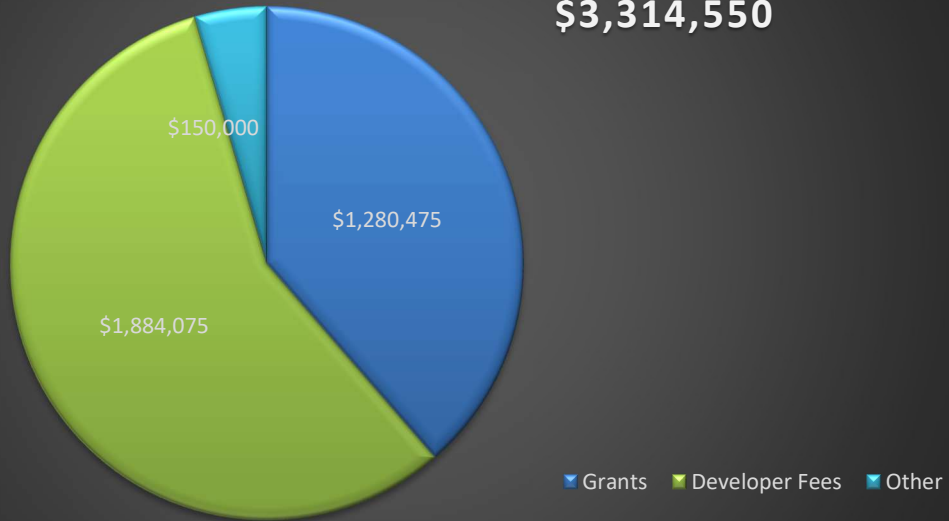


Final Operating Budget FY 2026-2027

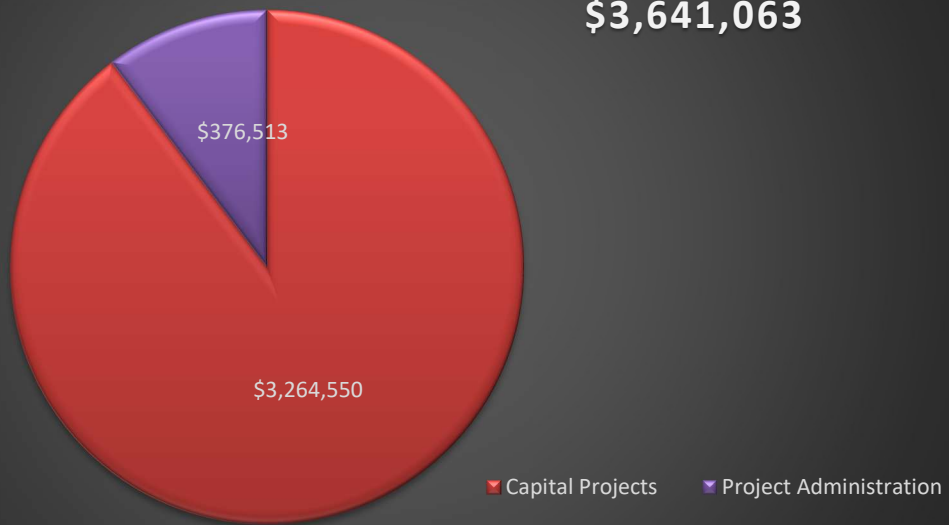


Final Capital Projects (CP) Budget FY 2026-2027

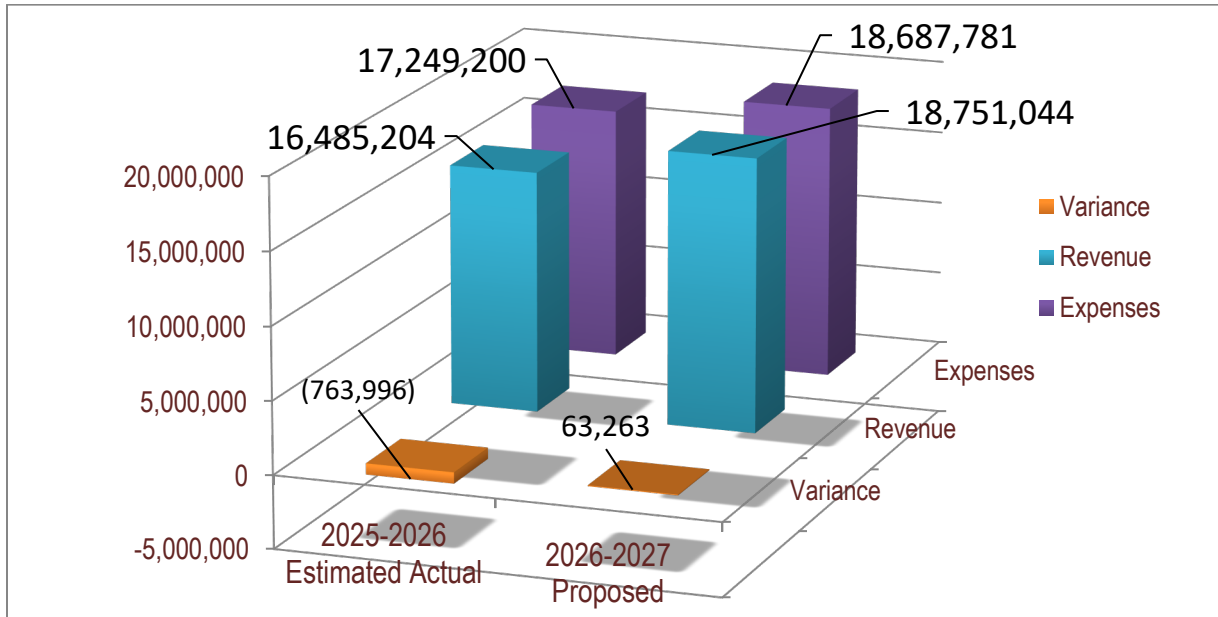
Final CP Revenue \$3,314,550



Final CP Expense \$3,641,063

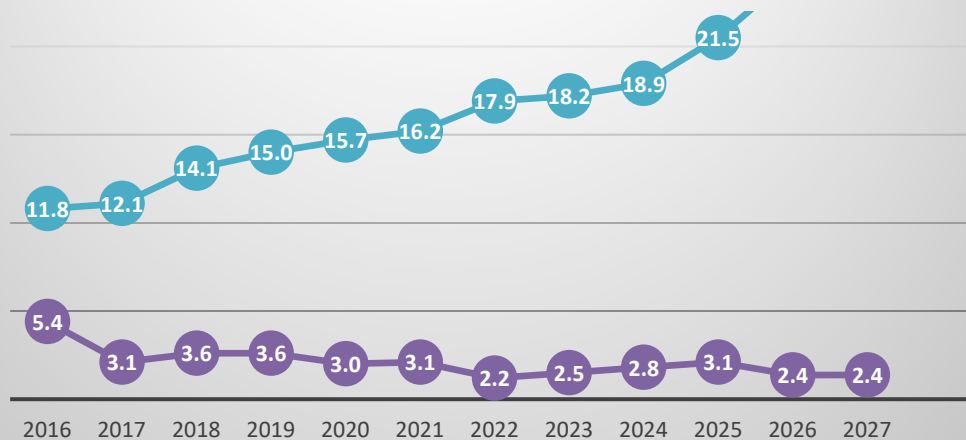


Total Budget Comparison 2025-2026 Estimated Actual to Proposed 2026-2027

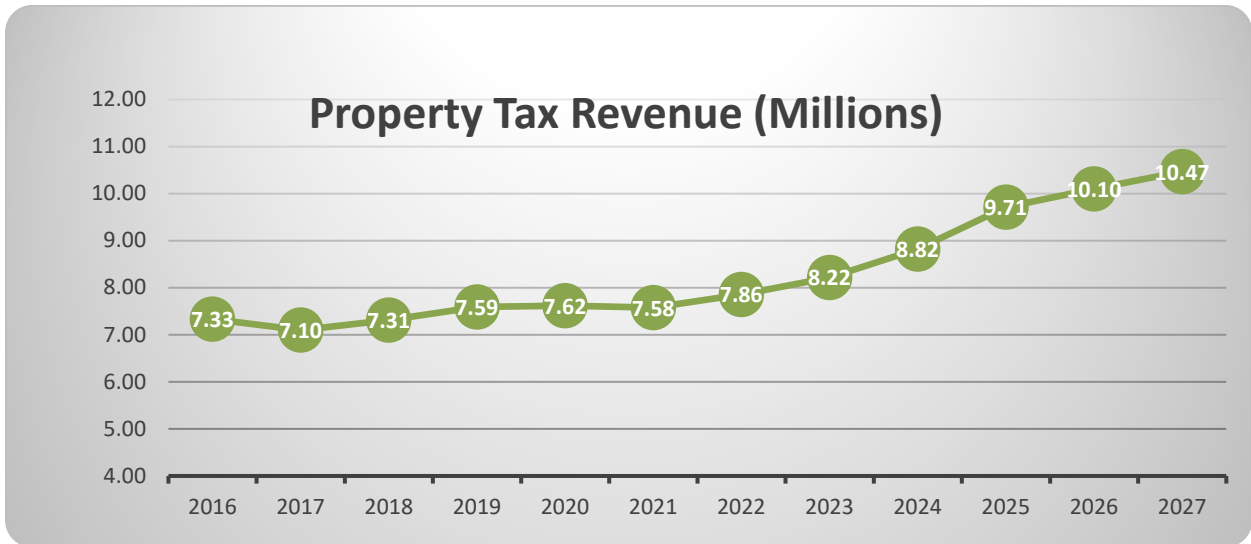


Operating Budget Comparison – Based on expenditure and revenue Actuals, FY 2025-2026 as of 7/17/2026 is projecting a deficit. However, there are a number of drawdowns being prepared to reimburse the General Fund, which will close the budget gap. The total operating revenue in FY 2026-2027 final budget is estimated to exceed total expense by \$63,263.

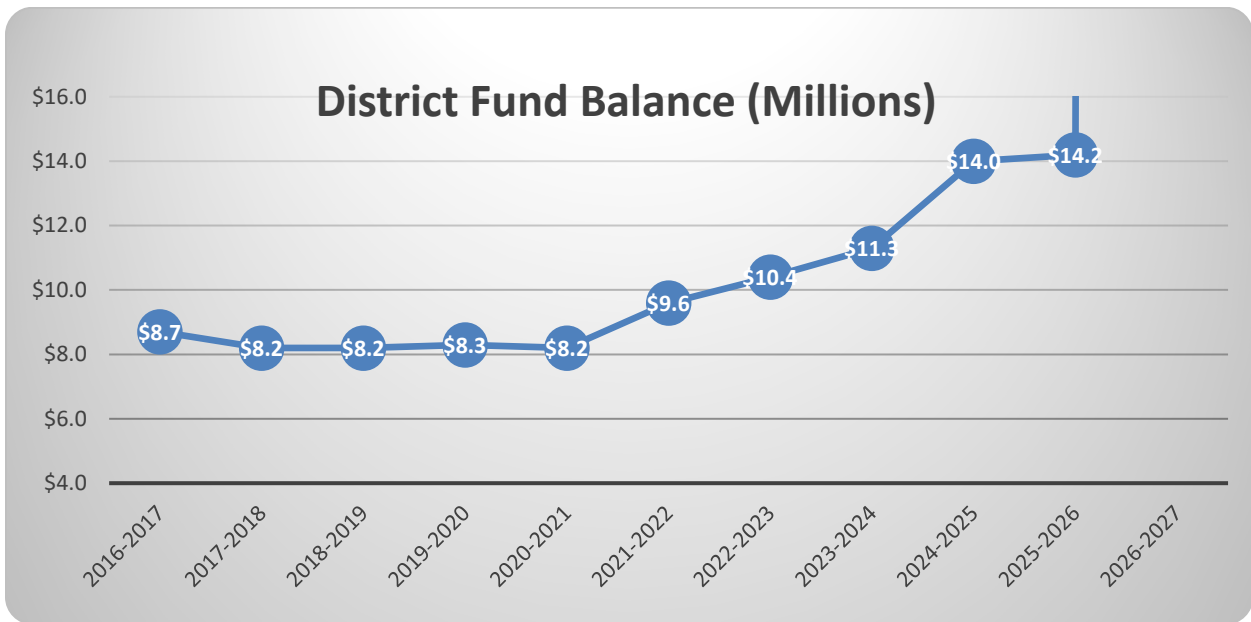
Assessed Valuation (Billions)



Assessed Valuation – Property values is projected at around \$25.93 billion for 2026-2027.



Property Tax Revenue – Property tax revenue is expected to be around \$10.47 million in FY2026-2027.



District Fund Balance – The District's combined fund balance has been stable over time. It is projected at approximately \$14.24 million at closing of FY 2025-2026 and anticipated at about \$14.30 million at end of FY 2026/2027 pending closing of June 2026.

NORTH OF THE RIVER RECREATION & PARK DISTRICT
2026-2027 FINAL BUDGET SUMMARY
OPERATING FUNDS (*)

ESTIMATED FINANCING SOURCES	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
Beginning Fund Balances	14,004,503	14,408,875	15,000,972	14,236,976
Operating Revenues:				
Property Taxes & Subventions	10,167,831	10,009,384	10,234,353	10,468,339
Interest	281,180	134,000	766,338	387,980
Grants - Operating	773,578	672,549	694,524	863,655
Program Revenues	722,206	1,167,683	2,383,889	2,514,912
Other Revenues	4,639,158	6,823,165	3,335,648	4,842,671
Total Operating Revenues	16,583,953	18,806,781	17,414,752	19,077,557
Total Additional Financing Sources	(150,686)	(460,160)	(929,548)	(326,513)
<i>Total Available Financing</i>	<i>30,437,770</i>	<i>32,755,496</i>	<i>31,486,176</i>	<i>32,988,020</i>
FINANCING REQUIREMENTS	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
Operating Expenditures:				
Salaries & Employee Benefits	10,525,936	11,442,530	11,310,267	12,295,346
Services, Supplies & Other Charges	4,110,166	5,499,922	4,682,048	5,197,205
Capital Equipment & Maintenance	800,696	1,617,272	1,256,885	1,195,230
Total Operating Expenditures	15,436,798	18,559,724	17,249,200	18,687,781
Operating Fund Balances:				
Inventory, Impressed & Prepaid Reserve	20,500	24,000	24,000	20,317
Encumbrances Reserve	-	-	819,808	819,808
Tax Allocation Reserve	2,000,000	2,000,000	2,000,000	2,000,000
Major Maintenance Reserve	750,000	750,000	750,000	750,000
North Meadows Landscape	212,665	360,000	345,905	345,905
NOR Park Maintenance	3,941,698	2,400,000	3,214,087	3,214,087
CTSA Transportation	-	-	-	-
NOR Recreation Foundation	286,068	222,000	-	-
Unreserved	7,790,041	8,439,772	7,083,176	7,150,123
Total Operating Fund Balances	15,000,972	14,195,772	14,236,976	14,300,239
<i>Total Financing Requirements</i>	<i>30,437,770</i>	<i>32,755,496</i>	<i>31,486,176</i>	<i>32,988,020</i>

Note (*): Fund 10, 31, and 35; Fund Balances are Actuals as posted in Kern County Auditor reports as of 5/31/2026.

NORTH OF THE RIVER RECREATION & PARK DISTRICT
2026-2027 FINAL BUDGET SUMMARY
CAPITAL PROJECTS FUND (^)

ESTIMATED FINANCING SOURCES	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
Beginning Fund Balances	-	-	-	
Capital Project Revenues:				
Interest	148,000	135,000	-	50,000
Grants - Capital Projects	-	1,280,475	-	1,280,475
Park Development Fees	1,245,396	7,200,475	-	1,884,075
Other Project Revenues	1,785	100,000	-	100,000
Total Capital Project Revenues	1,395,181	8,715,950	-	3,314,550
Additional Financing Sources	150,686	460,160	929,548	326,513
<i>Total Available Financing</i>	<i>1,545,867</i>	<i>9,176,110</i>	<i>929,548</i>	<i>3,641,063</i>
FINANCING REQUIREMENTS	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
Capital Project Expenditures:				
Salaries & Employee Benefits	189,626	353,430	234,527	324,228
Services, Supplies & Other Charges	16,666	41,730	68,596	52,285
Facility Lease Financing	199,488	200,000	199,488	-
Capital Improvement Projects	1,140,085	8,580,950	426,937	3,264,550
Total Capital Project Expenditures	1,545,865	9,176,110	929,548	3,641,063
Capital Project Fund Balances:	-	-	-	-
Encumbrances Reserve	-	-	-	-
Capital Projects Reserve	-	-	-	-
Unreserved - Designated	-	-	-	-
Total Capital Project Fund Balances	-	-	-	-
<i>Total Financing Requirements</i>	<i>1,545,865</i>	<i>9,176,110</i>	<i>929,548</i>	<i>3,641,063</i>

Note (^): NOR CIP Fund 41.

NORTH OF THE RIVER RECREATION & PARK DISTRICT
2026-2027 FINAL BUDGET SUMMARY
ALL FUNDS

ESTIMATED FINANCING SOURCES	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
Beginning Fund Balances	14,004,503	14,408,875	15,000,972	14,236,976
Operating Revenues	16,583,953	18,806,781	17,414,752	19,077,557
Capital Project Revenues	1,395,181	8,715,950	-	3,314,550
Total Revenues	17,979,134	27,522,731	17,414,752	22,392,107
Total Additional Financing Sources	-	-	-	-
<i>Total Available Financing</i>	<i>31,983,637</i>	<i>41,931,606</i>	<i>32,415,724</i>	<i>36,629,083</i>
FINANCING REQUIREMENTS	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
Operating Expenditures	15,436,798	18,559,724	17,249,200	18,687,781
Capital Project Expenditures	1,545,867	9,176,110	929,548	3,641,063
Total Expenditures	16,982,665	27,735,834	18,178,748	22,328,844
Operating Fund Balances:				
Reserved	7,210,931	5,756,000	7,153,800	7,150,116
Unreserved / Board Contingency	7,790,041	8,439,772	7,083,176	7,150,123
Total Operating Fund Balances	15,000,972	14,195,772	14,236,976	14,300,239
Total Capital Projects Fund Balance				
Capital Project Fund Balances:				
Reserved	-	-	-	-
Unreserved - Designated	-	-	-	-
Total Capital Project Fund Balances	-	-	-	-
Total Fund Balances	15,000,972	14,195,772	14,236,976	14,300,239
<i>Total Financing Requirements</i>	<i>31,983,637</i>	<i>41,931,606</i>	<i>32,415,724</i>	<i>36,629,083</i>



Division Summaries

NORTH OF THE RIVER RECREATION & PARK DISTRICT

2026-2027 FINAL OPERATING BUDGET

ALL OPERATING DIVISIONS (*)

SUMMARY OF EXPENDITURES

CODE	EXPENDITURE OBJECT	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
510000	Salaries & Wages	\$7,567,262	\$8,465,181	\$7,895,672	\$8,637,028
520000	Benefits	\$2,958,675	\$2,977,349	\$3,086,334	\$3,465,011
530000	Contractual Services	\$1,045,694	\$1,249,697	\$926,952	\$1,163,082
540000	Outside Services	\$2,266,501	\$2,479,778	\$2,183,836	\$2,194,790
550000	Materials & Supplies	\$1,105,175	\$1,260,545	\$1,022,941	\$1,149,372
560000	Travel, Dues & Licenses	\$191,383	\$252,942	\$213,482	\$169,911
570000	Leases & Rentals	\$241,469	\$256,960	\$222,921	\$266,154
580000	Capital Outlay	\$87,278	\$1,617,272	\$1,256,885	\$1,195,230
Totals		\$15,463,436	\$18,559,724	\$16,809,023	\$18,240,578

SUMMARY OF REVENUE

CODE	REVENUE SOURCE	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
4100000	Property Taxes & Subventions	\$10,167,831	\$10,009,384	\$10,234,353	\$10,468,339
4200000	Interest	\$281,180	\$134,000	\$547,529	\$308,980
4300000	Grants	\$773,578	\$672,549	\$694,524	\$863,655
4400000	Programs Fees	\$655,588	\$1,167,683	\$734,995	\$912,480
4500000	Donations & Sponsorships	\$97,741	\$697,572	\$134,365	\$146,467
4600000	Facility Rentals	\$854,578	\$736,607	\$904,516	\$866,333
4700000	Other Revenue Sources	\$1,020,646	\$2,676,000	\$703,039	\$789,095
4800000	Miscellaneous	\$2,490,740	\$2,712,986	\$2,157,406	\$3,486,911
Totals		\$16,341,882	\$18,806,781	\$16,110,727	\$17,842,260
BALANCE		\$878,446	\$247,057	(\$698,296)	(\$398,318)

Note (*): All operating divisions under fund #10.

NORTH OF THE RIVER RECREATION & PARK DISTRICT

2026-2027 FINAL OPERATING BUDGET

DISTRICT-WIDE REVENUES

SUMMARY OF REVENUES

CODE	REVENUE SOURCE	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
410000	Property Taxes & Subventions	\$9,704,832	\$9,705,637	\$10,234,353	\$10,468,339
420000	Interest	\$241,396	\$82,000	\$547,129	\$308,980
430000	Grants	\$0	\$0	\$0	-
440000	Program Fees	\$0	\$0	\$0	-
450000	Donations & Sponsorships	\$0	\$0	\$0	-
460000	Facility Rentals	\$57,564	\$57,564	\$0	-
470000	Other Revenue Sources	\$0	\$0	\$0	-
480000	Miscellaneous	\$477,250	\$148,822	\$158,871	-
Totals		\$10,481,042	\$9,994,023	\$10,940,353	\$10,777,319
BALANCE		\$10,481,042	\$9,994,023	\$10,940,353	\$10,777,319

Administrative Services

General Manager
Bret Haney

Director of Human Resources
Esther Grijalva

The General Manager is the chief executive officer of the District and administers all business of the District through the execution of Board of Directors policy decisions. The General Manager provides leadership and vision in all services and programming provided by the different District Divisions. The General Manager's Office also provides administrative support to the Board of Directors. The Office makes every effort to provide excellent customer service to the public by preparing official documents, records management, and responding to public requests.

Human Services Department recruits and supports all the employees of the District. The Division strives to serve as a positive and proactive business partner supporting the mission of the District through strategic recruitment, training, and risk management. Human Resources works closely with supervisors and employees to provide guidance, direction, and assistance to various work-related tasks, issues, and concerns that arise throughout the year.

Division Goal

To Manage and Administer the Daily Operations of the District Under Policy Direction of the Board of Directors for the Benefit of the North of the River Community.



NORTH OF THE RIVER RECREATION & PARK DISTRICT
2026-2027 FINAL OPERATING BUDGET

ADMINISTRATION & HR DIVISION

SUMMARY OF EXPENDITURES

CODE	EXPENDITURE OBJECT	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
510000	Salaries & Wages	\$465,156.07	\$473,706.00	\$484,755.00	\$495,716.00
520000	Benefits	\$497,600.36	\$340,353.00	\$1,024,493.00	\$737,896.00
530000	Contractual Services	\$97,537.93	\$107,750.00	\$113,193.00	\$109,750.00
540000	Outside Services	\$571,972.00	\$656,905.00	\$584,387.00	\$513,606.00
550000	Materials & Supplies	\$10,515.95	\$14,150.00	\$6,805.00	\$13,650.00
560000	Travel, Dues & Licenses	\$28,194.60	\$35,086.00	\$27,499.00	\$32,052.00
570000	Leases & Rentals	\$0.00	\$0.00	\$0.00	\$0.00
Totals		\$1,670,976.91	\$1,627,950.00	\$2,241,132.00	\$1,902,670.00

SUMMARY OF REVENUE

CODE	REVENUE SOURCE	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
480000	Miscellaneous	\$13,465	\$0	\$7,484	\$0
Totals		\$13,465	\$0	\$7,484	\$0
BALANCE		(\$1,657,512)	(\$1,627,950)	(\$2,233,648)	(\$1,902,670)

POSITION	PT	Hrly
Administrative Services	5	2*
General Manager	1	
Director of Human Resources	1	
Administrative Coordinator - HR	1	
Office Clerk	2	
<i>Courier and SUB Office Clerks</i>		2*

*SUB Office Clerks are assigned when needed.

Business Services

Director of Finance

Sarah Plank

Business Services Department oversees all financial aspects of the District, including budget, general accounting, general ledger, grant oversight, payroll administration, purchasing, financial reporting, auditing, and fixed asset inventory. The Division's primary function is to provide a high level of support to the District in developing and strengthening its accounting and fiscal management practices.

Division Goal

To Manage and Protect the Fiscal and Economic Resources of the District While Adhering to Board Policy and Generally Accepted Accounting Principles.



NORTH OF THE RIVER RECREATION & PARK DISTRICT

2026-2027 FINAL OPERATING BUDGET

BUSINESS SERVICES DIVISION

SUMMARY OF EXPENDITURES

CODE	EXPENDITURE OBJECT	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
510000	Salaries & Wages	\$439,319	\$401,415	\$411,995	\$402,988
520000	Benefits	\$147,835	\$133,029	\$128,884	\$140,899
530000	Contractual Services	\$141,246	\$160,510	\$115,984	\$185,428
540000	Outside Services	\$8,091	\$9,500	\$7,861	\$8,575
550000	Materials & Supplies	\$12,515	\$16,300	\$9,877	\$11,100
560000	Travel, Dues & Licenses	\$81,588	\$94,957	\$108,024	\$39,680
580000	Office Equipment	\$0	\$0	\$0	\$0
Totals		\$833,838	\$817,711	\$782,625	\$788,670

SUMMARY OF REVENUE

CODE	REVENUE SOURCE	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
480000	Miscellaneous	\$19,301	\$3,600	\$22,330	\$3,300
Totals		\$19,301	\$3,600	\$22,330	\$3,300

BALANCE	(\$814,537)	(\$814,111)	(\$760,295)	(\$785,370)
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POSITION	FT	PT
Business Services	4	2
Director of Finance	1	
Admin Coordinator-Payroll	1	
Account Clerk II - A/P	1	
Admin Coor- Contracts/Proc	1	
Account Clerk III-Revenue/RecTrac		1
Accountant		1

Community Relations/Creative Services/Print Shop

Marketing/Creative Services/Print Shop endeavors to expand the reach of the District within the community by educating the public and increasing its visibility in targeted marketing campaigns and in public venues with more one-on-one interaction.

Division Goal

To Provide Support for all Departments for Design, Production, Marketing, Assistance in Implementing Programs and Activities. To Provide Operational Support Services for the District by Offering Professional Quality In-House Print, Design, Reproduction, Form/Paper Inventory Control, and Technical Support Services



NORTH OF THE RIVER RECREATION & PARK DISTRICT
2026-2027 FINAL OPERATING BUDGET

CREATIVE/SUPPORT SERVICES DIVISION
SUMMARY OF EXPENDITURES

CODE	EXPENDITURE OBJECT	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
510000	Salaries & Wages	\$217,333	\$248,545	\$257,744	\$290,316
520000	Benefits	\$63,272	\$67,357	\$65,050	\$76,431
530000	Contractual Services	\$336,809	\$346,126	\$300,334	\$399,680
540000	Outside Services	\$4,926	\$4,820	\$4,870	\$8,670
550000	Materials & Supplies	\$24,186	\$30,960	\$24,699	\$39,400
560000	Travel, Dues & Licenses	\$5,283	\$12,541	\$8,386	\$9,571
580000	Capital Outlay	\$6,951	\$19,850	\$15,212	\$9,850
Totals		\$658,759	\$730,199	\$676,295	\$833,918

SUMMARY OF REVENUE

CODE	REVENUE SOURCE	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
430000	Grants	\$ -	\$ -	\$ -	\$ -
450000	Donations and Sponsorships	\$ -	\$ -	\$ -	\$ -
460000	Facility Rentals	\$ -	\$ -	\$ -	\$ -
480000	Miscellaneous	\$ 739	\$ -	\$ 464	\$ -
Totals		\$739	\$0	\$464	\$0

BALANCE	(\$658,020)	(\$730,199)	(\$675,831)	(\$833,918)
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POSITION	FT	PT
Marketing / Creative Services/ Print Shop	3	1
Director of Community Relations	1	
Manager-Mrktng/Tech Serv	1	
Digital Content Specialist	1	
Various temporary staff		1

Note (*): Temp staff hours might not be needed depending on the actual level of printing services that will be provided throughout the year.

Recap - Administration

	Admin & HR		Business Services	
	FY 2025-2026	FY 2026-2027	FY 2025-2026	FY 2026-2027
Salaries & Benefits	\$814,059	\$1,233,612	\$534,444	\$543,887
Services, Supplies & Other	\$813,891	\$669,058	\$283,267	\$244,783
Capital Equipment	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	\$1,627,950	\$1,902,670	\$817,711	\$788,670
Projected Revenues	\$0	\$0	\$3,600	\$3,300
<i>Net</i>	(\$1,627,950)	(\$1,902,670)	(\$814,111)	(\$785,370)

	Creative Services	
	FY 2025-2026	FY 2026-2027
Salaries & Benefits	\$315,902	\$366,747
Services, Supplies & Other	\$414,297	\$457,321
Capital Equipment	\$0	\$9,850
<i>Total Expenses</i>	\$730,199	\$833,918
Projected Revenues	\$0	\$0
<i>Net</i>	(\$730,199)	(\$833,918)

Parks and Facilities Maintenance

Director of Operations and Maintenance
Mike Evans

The Parks and Facilities Maintenance Division is responsible for the maintenance, repair, construction, and cleaning of all the parks and facilities within North of the River Recreation and Park District. The Parks Division keeps the parks clean and green. This includes mowing, edging, pruning, fertilizing, trash collection, graffiti removal, equipment/vehicle repair, park restroom cleaning, and customer service. The Parks Division is responsible for ensuring facilities and parks are functioning well and in good condition. The Division members are the front-line ambassadors in the parks to the public.

Division Goal

To Provide Customers with Safe and Attractive Facilities for Recreation Using Methods that best Utilize District Resources and Align with our Mission. To Provide Places for the Community to Recreate by Maintaining the Facilities and Grounds at a Level that Meets or Exceeds the Expectations and Needs of our Customers.



NORTH OF THE RIVER RECREATION & PARK DISTRICT

2026-2027 FINAL OPERATING BUDGET

PARKS DIVISION (*)

SUMMARY OF EXPENDITURES

CODE	EXPENDITURE OBJECT	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
510000	Salaries & Wages	\$2,859,175	\$3,054,926	\$3,079,843	\$3,266,464
520000	Benefits	\$1,325,520	\$1,409,858	\$1,100,438	\$1,542,358
530000	Contractual Services	\$306,376	\$357,800	\$213,351	\$298,800
540000	Outside Services	\$1,672,315	\$1,796,008	\$1,609,330	\$1,696,689
550000	Materials & Supplies	\$573,619	\$625,556	\$559,761	\$614,960
560000	Travel, Dues & Licenses	\$10,349	\$19,885	\$9,607	\$19,635
570000	Leases & Rentals	\$223,538	\$215,450	\$214,227	\$247,950
580000	Capital Outlay	\$800,696	\$1,604,850	\$1,229,251	\$1,174,300
Totals		\$7,771,588	\$9,084,333	\$8,015,808	\$8,861,156

SUMMARY OF REVENUE

CODE	REVENUE SOURCE	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
420000	Interest	\$89,799	\$54,000	\$218,809	\$209,000
460000	Facility Rentals	\$0	\$0	\$0	\$0
470000	Other Revenue Sources	\$1,020,646	\$2,676,000	\$1,788,255	\$1,945,392
480000	Miscellaneous	\$13,819	\$142,000	\$21,854	\$1,046,000
Totals		\$1,124,264	\$2,872,000	\$2,028,918	\$3,200,392
BALANCE		(\$6,647,324)	(\$6,212,333)	(\$5,986,890)	(\$5,660,764)

Note (*): Includes organization numbers in Fund 10, 31, and 35.

POSITION	FT	PT
Parks and Facilities Maintenance	52	2
Director of Operations & Maintenance	1	
Administrative Asst.-Maint	1	
Park Maintenance Worker I	1	
Safety		
Manager - Security	1	
Ranger	3	
Ranger		1
Maintenance		
Manager-Maintenance & Safety	1	
Maintenance Technician	4	
Mow Crew		
Park Area Supervisor	1	
Park Maintenance Worker II	3	
Park Maintenance Worker I	2	
Park Areas 1 & 2		
Manager - Parks	1	
Park Area Supervisor	2	
Park Maintenance Worker II	4	
Park Maintenance Worker I	11	
Park Areas 3 & 4		
Manager - Parks	1	
Park Area Supervisor	2	
Park Maintenance Worker II	3	1
Park Maintenance Worker I	10	

Recap - Parks

		Park 1		Park 2	
		FY 2025-2026	FY 2026-2027	FY 2025-2026	FY 2026-2027
Salaries & Benefits		\$1,210,587	\$1,034,013	\$1,274,127	\$2,066,820
Services, Supplies & Other		\$1,132,390	\$1,178,904	\$839,063	\$848,855
Capital Equipment		\$0	\$0	\$0	\$0
<i>Total Expenses</i>		\$2,342,977	\$2,212,917	\$2,113,190	\$2,915,675
Projected Revenues		\$0	\$446,203	\$0	\$0
<i>Net</i>		(\$2,342,977)	(\$1,766,714)	(\$2,113,190)	(\$2,915,675)

		Park Maintenance		North Meadows	
		FY 2025-2026	FY 2026-2027	FY 2025-2026	FY 2026-2027
Salaries & Benefits		\$1,657,189	\$1,707,989	\$322,882	\$0
Services, Supplies & Other		\$1,135,436	\$1,174,300	\$207,160	\$0
Capital Equipment		\$1,305,500	\$849,275	\$0	\$0
<i>Total Expenses</i>		\$4,098,125	\$3,731,564	\$530,042	\$0
Projected Revenues		\$2,443,000	\$1,965,095	\$429,000	\$789,094
<i>Net</i>		(\$1,655,125)	(\$1,766,469)	(\$101,042)	\$789,094

CAPITAL EQUIPMENT FY 2026-2027

<u>Item</u>	<u>Justification</u>	<u>Cost</u>
Machinery and Tools	One (1) 3-Point Sprayer, Ride on Spreader/Sprayer, and One (1) Transit Style Cargo Van	\$154,400
TOTAL		<u>\$154,000</u>



MAJOR MAINTENANCE PROJECTS FY 2026-2027

Madison Grove Park	Concrete Bike Path	\$25,000
Rasmussen Sr. Center	Project Rooms & Outdoor Concrete, Outdoor Rec Area	\$47,200
Greenacres Park	Tree Trimming & Gym Floor Resurfacing, etc.	\$112,800
Westdale Park	Tree Trimming	\$66,000
Riverlakes Community Center	Gym Floor Recoat, Thermostat/Access Control, Crack/Seal-coat	\$41,500
Liberty Park	Fertilizer Injector, Playground Replacement & LED Lighting, etc.	\$265,000
North Highland Park	ADA Compliance	\$20,000
Sears Park Building	Interior Retro & Windows	\$22,000
Riverview Community Center	South Parking Lot Reinstatement & Willowtree Facility, Access Control, Gym Recoat, etc.	\$249,800
Major Maintenance	Soil Amendments, Playground EWF, Non-Functional Turf Phase-1, Contingencies	<u>\$150,000</u>
2026-2027 TOTAL		<u>\$999,300</u>

Recreation/Community Activities

Director of Recreation
Lauren Cronk

Recreation Managers
Sonia Quill, Jackie Tafoya, Desiree Ingalls, Ashley Lewis, Juan Bernal

The Recreation/Community Activities Division is committed to enriching the quality of life for District members. This is achieved by offering a variety of programs and facilities to residents across the District that promote health, wellness, fun, and learning. Building on the mission of the District, Staff encourage residents to learn, play and have fun.

Community Activity Goal

To provide quality events at District parks and community centers throughout the district to build strong community relationships and help create family memories.

Community Centers Goal

To provide friendly and professional customer service and outstanding programs and facilities to the North of River community.

Neighborhood Place Learning Center Goal

To administer a learning center that provides programs and activities to both children (18 months to five years) and parents to prepare for the child's entry into school.

Recreation – Youth Sports Goal

To provide a comprehensive sports program to meet the needs and desires of all age groups within the North of the River Community.

Recreation – Afterschool Sports Goal

To provide a comprehensive afterschool sports program to meet the needs and desires of children at schools within the North of the River Community.

Recreation – Adult Sports Goal

To provide a comprehensive sports program to meet the needs and desires of all age groups within the North of the River Community.

Recreation – Aquatics Goal

To offer participants a fun and friendly setting to develop their swimming skills under the guidance of certified swim instructors, while maintaining a safe environment with certified lifeguards.

Recreation – Senior Services Goal

To provide meals, recreation, community service programs, classes, and activities to meet the needs and desires of the senior population in the North of the River Community.

NORTH OF THE RIVER RECREATION & PARK DISTRICT

2026-2027 FINAL OPERATING BUDGET

RECREATION DIVISION

SUMMARY OF EXPENDITURES

CODE	EXPENDITURE OBJECT	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
510000	Salaries & Wages	\$3,586,278	\$4,286,589	\$3,904,136	\$4,374,851
520000	Benefits	\$924,447	\$1,026,752	\$852,929	\$1,060,523
530000	Contractual Services	\$163,726	\$277,511	\$247,234	\$256,224
540000	Outside Services	\$9,197	\$12,545	\$10,216	\$12,250
550000	Materials & Supplies	\$484,339	\$573,579	\$437,724	\$495,262
560000	Travel, Dues & Licenses	\$65,969	\$90,473	\$59,966	\$68,973
570000	Leases & Rentals	\$7,735	\$19,660	\$8,713	\$22,284
580000	Capital Outlay	\$0	\$12,422	\$12,422	\$11,000
Totals		\$5,241,690	\$6,299,531	\$5,533,340	\$6,301,367

SUMMARY OF REVENUES

CODE	REVENUE SOURCES	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026	FINAL 2026-2027
430000	Grants	\$773,578	\$672,549	\$694,524	\$733,655
440000	Program Fees	\$655,588	\$1,167,683	\$734,995	\$912,480
450000	Donations & Sponsorships	\$97,741	\$697,572	\$85,552	\$146,467
460000	Facility Rentals	\$797,014	\$736,607	\$904,516	\$866,333
480000	Miscellaneous	\$2,084,526	\$2,429,351	\$1,946,403	\$2,437,611
Totals		\$4,408,447	\$5,703,762	\$4,365,990	\$5,096,546
BALANCE		(\$833,243)	(\$595,769)	(\$1,167,350)	(\$1,204,821)

*

POSITION	FT	PT	Hrly
Recreation / Community Activities	22	19	99
Director of Recreation	1		
Admin Coordinator-Rec	1		
<i>Various recreation and sports hourly/seasonal staff</i>			
Riverlakes			
Recreation Manager	1		
Recreation Specialist	2		
Custodian II	1		
Sports Coordinator		1	
Riverview/ Neighborhood Place			
Recreation Manager	1		
Head Teacher	1		
Custodian II	1		
Office Clerk		2	
Teacher		6	
Greenacres / Facility Reservations			
Recreation Manager	1		
Recreation Specialist-Aquatics	2		
Facility Attendant		5	
Office Clerk		1	
Custodian		2	
SAC / Congregate Nutrition			
Manager-Senior Services	1		
Office Technician	1		
Custodian II	1		
Senior Services Coordinator	2		
Recreation Specialist - SAC	1		
Head Cook/Kitchen Manager	1		
Cook	2		
Cook		1	
Kitchen Aide		1	
Home Delivery Driver			9
Standard EXPLORE Program			
Manager - Standard Explore Program	1		
Asst. Site Mngr & Program Leader			90

Note (*): Hourly Employees are only assigned to programs as-needed and limited up to 29 hours per week.
In prior years many of these hourly employee only worked one day a year or one event a year.

Recap - Recreation

		Recreation Administration		Community Activities	
		FY 2025-2026	FY 2026-2027	FY 2025-2026	FY 2026-2027
Salaries & Benefits		\$889,130	\$804,753	\$7,831	\$3,339
Services, Supplies & Other		\$28,310	\$28,650	\$59,402	\$28,802
Capital Equipment		\$0	\$0	\$0	\$0
<i>Total Expenses</i>		\$917,440	\$833,403	\$67,233	\$32,141
Projected Revenues		\$25,000	\$0	\$8,000	\$1,000
<i>Net</i>		(\$892,440)	(\$833,403)	(\$59,233)	(\$31,141)

		Greenacres		Youth Sports	
		FY 2025-2026	FY 2026-2027	FY 2025-2026	FY 2026-2027
Salaries & Benefits		\$186,555	\$301,404	\$53,182	\$53,086
Services, Supplies & Other		\$140,986	\$57,530	\$18,851	\$58,475
Capital Equipment		\$0	\$0	\$0	\$0
<i>Total Expenses</i>		\$327,541	\$358,934	\$72,033	\$111,561
Projected Revenues		\$719,281	\$557,351	\$60,830	\$126,431
<i>Net</i>		\$391,740	\$198,417	(\$11,203)	\$14,870

		Afterschool Sports		Riverview (Neighborhood Place)	
		FY 2025-2026	FY 2026-2027	FY 2025-2026	FY 2026-2027
Salaries & Benefits		\$120,570	\$102,648	\$279,543	\$280,185
Services, Supplies & Other		\$14,949	\$21,535	\$65,669	\$68,022
Capital Equipment		\$0	\$0	\$0	\$0
<i>Total Expenses</i>		\$135,519	\$124,183	\$345,212	\$348,207
Projected Revenues		\$142,389	\$138,879	\$345,212	\$340,553
<i>Net</i>		\$6,870	\$14,696	\$0	(\$7,654)

Recap - Recreation Cont.

	Riverview		Riverlakes Comm Center	
	FY 2025-2026	FY 2026-2027	FY 2025-2026	FY 2026-2027
Salaries & Benefits	\$426,154	\$398,793	\$235,498	\$211,535
Services, Supplies & Other	\$93,859	\$58,700	\$59,751	\$88,941
Capital Equipment	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	\$520,013	\$457,493	\$295,249	\$300,476
Projected Revenues	\$428,555	\$343,935	\$310,513	\$399,554
<i>Net</i>	(\$91,458)	(\$113,558)	\$15,264	\$99,078

	Adult Sports		Aquatics	
	FY 2025-2026	FY 2026-2027	FY 2025-2026	FY 2026-2027
Salaries & Benefits	\$48,973	\$51,655	\$77,236	\$80,854
Services, Supplies & Other	\$106,828	\$91,796	\$13,963	\$13,683
Capital Equipment	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	\$155,801	\$143,451	\$91,199	\$94,537
Projected Revenues	\$153,160	\$141,560	\$57,881	\$67,075
<i>Net</i>	(\$2,641)	(\$1,891)	(\$33,318)	(\$27,462)

	Senior Services		Explore Program	
	FY 2025-2026	FY 2026-2027	FY 2025-2026	FY 2026-2027
Salaries & Benefits	\$867,735	\$933,146	\$ 1,975,390	\$2,213,976
Services, Supplies & Other	\$380,761	\$347,174	\$2,860	\$2,685
Capital Equipment	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	\$1,248,496	\$1,280,320	\$1,978,250	\$2,216,661
Projected Revenues	\$1,068,835	\$608,525	\$2,384,106	\$2,371,683
<i>Net</i>	(\$179,661)	(\$671,795)	\$405,856	\$155,022

Capital Planning, Development, and Construction

Director of Planning and Construction

Steph Thisius

The Capital Planning, Development, and Construction Division manages the planning and implementation of the capital improvement program to renovate and build park and public facilities for the District. The Division oversees the planning, design, and construction of park and facility projects including renovations and new facilities throughout the District. All projects are constructed for quality of design, economics of construction, and efficiency of operations and maintenance, and to support recreational opportunities for District residents.

Division Goal

To Manage the Planning, Acquisition, Design, Project Development, and Construction Administration of District Facilities for the Accommodation of Recreation Programs and Activities for District Residents



NORTH OF THE RIVER RECREATION & PARK DISTRICT
2026-2027 FINAL BUDGET

PLANNING AND CONSTRUCTION DIVISION
SUMMARY OF EXPENDITURES

CODE	EXPENDITURE OBJECT	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026 (*)	FINAL 2026-2027
510000	Salaries & Wages	\$157,017	\$279,257	\$234,527	\$258,248
520000	Benefits	\$33,358	\$74,173	\$57,330	\$65,980
530000	Contractual Services	\$13,125	\$38,320	\$9,473	\$48,830
550000	Materials & Supplies	\$60	\$300	\$373	\$300
560000	Travel, Dues & Licenses	\$3,481	\$3,110	\$1,420	\$3,155
570000	Leases & Rentals (^)	\$199,488	\$200,000	\$199,488	\$0
580000	Capital Outlay	\$1,140,085	\$8,580,950	\$426,937	\$3,264,550
Totals		\$1,546,614	\$9,176,110	\$929,548	\$3,641,063

(*)

SUMMARY OF REVENUE

CODE	REVENUE SOURCE	ACTUAL 2024-2025	BUDGET 2025-2026	EST ACTUAL 2025-2026 (*)	FINAL 2026-2027
420000	Interest	\$148,000	\$135,000	\$0	\$50,000
430000	Grants	\$0	\$1,280,475	\$0	\$1,280,475
470000	Other Financing Sources (+)	\$1,245,396	\$7,200,475	\$0	\$1,884,075
480000	Miscellaneous	\$1,785	\$100,000	\$0	\$100,000
Totals		\$1,395,181	\$8,715,950	\$0	\$3,314,550
BALANCE		(\$151,433)	(\$460,160)	(\$929,548)	(\$326,513)

(*)

Note (*): Drawdowns are pending. Direct project costs are reimbursable via drawdowns.
 Personnel costs are reimbursable using interests via drawdowns or reimbursable by specific grant funding.

Note (+): "Other Financing Sources" include City/County Quimby/Developer Fees.

Note (^): Budget removed beginning 2026/27 for the financing payments for the Gym as it has been paid in full in May 2026.

POSITION	FT	PT
Capital Planning and Construction	3	1
Director of Planning/Const	1	
Planner	1	
Administrivia Coord- Planning	1	
Intern - Planning - hourly		1

**CAPITAL IMPROVEMENT PROJECTS
FY 2026-2027**

CIP CONTINGENCY	6(f)(3) conversion, NOR pool	\$100,000
AUSTIN CREEK PARK	Annexation	100,000
GREENACRES PARK	Land acquisition from Fruitvale School District	208,600
STANDARD PARK	Renovation – only possible with grants	2,560,950
KRATZMEYER/MAGNOLIA SITE	Placeholder for escrow	5,000
WINFIELD PARK	Placeholder for escrow	5,000
KING RANCH PARK SITES	Placeholder for escrow	10,000
NOR MASTER PLAN	Master plan, Maintenance plan	275,000
Total		<u><u>\$3,264,550</u></u>



North of the River Recreation and Park District
Proposed Capital Improvement Plan Fiscal Year 2026-2027

Project	Projected Cost	Projected Start Year	Applicable Funding Source(s)	Land Acquisition	Site Surveys, Geotechnical Study, Community Mtgs.	Preliminary Design, Site Dev. Plan, Grant Application	Environmental, Site Plan Review, City/Co. Applications	Construction Document Preparation (In House & Consult.)	Buidling Permits, Fees, Project Bid & Award	Construction, Post Const., Grant Final, Notice of Completion	Estimated Time to Completion
Almondale Renovation Meadow Creek Well Site	--	2025	8	-	6 mo.	18 mo.	complete.	2 mo.	3-4 mo.	1-2 yrs.	2-3 years
Austin Creek Park Annexation & Planning	\$30,000	2024	B	-	-	-	-	-	-	-	1 year
North King Ranch Park Planning Oversight	--	2025	7, 12	2 mo.	-	-	-	6-8 mo.	3-4 mo.	1-2 yrs.	2-3 yrs.
Comp. Master Plan, Nexus Study & Strategic Plan	\$310,000	2020	7, 5	-	-	-	-	-	-	-	Spring 2027
Magnolia Ranch Park Site Prelim, Planning Oversight	--	2025	7, 12			12 mo.					1 year
Mission Lakes Park Sites Planning Oversight	--	2025	7, 12	2 mo.	complete	3-6 mo.	complete.	--	-	1-2 yrs.	1-2 years
NOR Central Maintenance Facility	\$15,000,000	2024	10	-	3 mo.	6-8 mo.	6 mo.	8 mo.	3 mo.	1 yr.	1-2 years
NOR Pool Mitigation & Planning, NOR Park Dev.	Pending Env.	2020	1,3, 6, 7,9	-	-	-	-	-	-	-	unknown
Standard Park Irrigation & Renovation	\$2.56 M	2024	1,3,6	-	-	complete	complete.	6 mo.	5 mo.	12-18 mo	3+/- years

Funding Source Key

- 1 = Grants-LWCF
- 2 = Grants, Federal
- 3 = Grants-CDBG
- 4 = Prop. 218 Maint. Fund, NM
- 5 = Prop. 218 Maint. Fund, NOR
- 6 = Unfunded

- 7 = In Kind | Staff Time
- 8 = Public-Private Partnership
- 9 = Insurance
- 10 = Financing
- 11 = Not Used
- 12 = Developer Contributions

- A = In Lieu/Quimby
- B = Development Fee



Level of Service

DATE: July 20, 2026

TO: Board of Directors

SUBJECT: Level of Service/Program Fees

The Level of Service Policy was established as a tool to analyze District program fees. The basis of the policy is to categorize programs into levels of financial subsidy. By classifying programs into service levels, the programmer has a standard to use for determining the fee to charge for the class or activity.

The Program Budget Summary provides revenue, expense, and fee information approved for each individual program in the FY 2026/2027 District Budget.



NORTH OF THE RIVER RECREATION AND PARK DISTRICT
LEVEL OF SERVICE
FY 2026-2027

NO.	PROGRAM NAME	REVENUE	EXPENSE	DIFFERENCE	FEE	OUT DIST FEE
	NEIGHBORHOOD PLACE GRANT	340,553	348,207	(7,654)	GRANT	
	EXPLORE PROGRAM	2,371,683	2,216,661	155,022	GRANT	
	RECREATION ADMINISTRATION	0	833,403	(833,403)		
100	PPROGRAM FEES					
150	PROGRAM CONTINGENCY					
298	MISCELLANEOUS PROGRAMS					
298	SPONSORSHIPS - PROGRAMS					
		0	833,403	(833,403)		
	COMMUNITY SERVICES ADMIN	0	345	(345)		
175	FALL FESTIVAL	1,000	31,796	(30,796)	NO CHARGE	
		1,000	32,141	(31,141)		
	RIVERVIEW ADMIN	0	250,040	(250,040)		
180	JUNIOR THEATER	3,750	2,521	1,229	VARIES	
182	JUNIOR THEATER SPRING	17,610	17,623	(13)		
183	JUNIOR THEATER SUMMER	30,720	35,220	(4,500)		
184	JUNIOR THEATER WORKSHOP	17,500	14,483	3,017		
185	JUNIOR THEATER FALL	17,610	17,623	(13)		
187	JUNIOR THEATER AFTERSCHOOL	62,580	56,738	5,842	CONTRACT	
216	MISC CLASSES & PROGRAMS RV	28,400	29,408	(1,008)	VARIES	
221	GREENACRES CO-OP	28,215	25,466	2,749	VARIES	
237	MISCELLANEOUS CAMPS	8,750	6,371	2,379	580	
257	MISCELLANEOUS RENTALS	500		500		
601	OPEN GYM	7,800	2,000	5,800	3 PER VISIT	
602	GYM RENTALS	12,000		12,000	RENTAL SCHEDULE	
603	MEETING ROOM RENTALS	12,000		12,000	RENTAL SCHEDULE	
604	SHELTER RENTALS	6,000		6,000	RENTAL SCHEDULE	
605	BALL DIAMOND RENTALS	90,000		90,000	RENTAL SCHEDULE	
606	MULTI-USE FIELD RENTALS	500		500	RENTAL SCHEDULE	
		343,935	457,493	(113,558)		
	GREENACRES ADMIN	0	187,224	(187,224)		
290	BASA	32,950		32,950	CONTRACT	
291	AYSO	39,000		39,000	CONTRACT	
296	MISC CLASSES - GA	17,653	15,301	2,352	VARIES	
300	KARATE	7,811		7,811		
327	CAMPS	86,500	44,077	42,423	VARIES	170
336	TENNIS		51,175	(51,175)	AGREEMENT	69
415	SUMMERBALL	15,040	31,691	(16,651)		
418	TOT SPORTS		20,823	(20,823)		
419	PRIMARY SPORTS		4,385	(4,385)		
601	OPEN GYM	5,076		5,076	3 PER VISIT	
602	GYM RENTALS	43,405		43,405	RENTAL SCHEDULE	
603	MEETING ROOM RENTALS	31,792		31,792	RENTAL SCHEDULE	
604	SHELTER RENTALS	13,787		13,787	RENTAL SCHEDULE	
605	BALL DIAMOND RENTALS	72,453		72,453	RENTAL SCHEDULE	
606	MULTI-USE FIELD RENTALS	191,884		191,884	RENTAL SCHEDULE	
		557,351	358,934	198,417		
	RIVERLAKES ADMIN	16,235	222,559	(206,324)		
170	PARENT-CHILD DANCE		8,600	(8,600)		
298	MISC PROGRAMS		5,131	(5,131)	VARIES	
601	OPEN GYM	8,656		8,656	3 PER VISIT	
602	GYM RENTALS	94,601		94,601	RENTAL SCHEDULE	
602	BRICKS CONTRACT		7,630	(7,630)		

NORTH OF THE RIVER RECREATION AND PARK DISTRICT
LEVEL OF SERVICE
FY 2026-2027

NO.	PROGRAM NAME	REVENUE	EXPENSE	DIFFERENCE	FEE	OUT DIST FEE
603	MEETING ROOM RENTALS	113,649		113,649	RENTAL SCHEDULE	
604	SHELTER RENTALS	18,190		18,190	RENTAL SCHEDULE	
605	BALL DIAMOND RENTALS	35,998		35,998	RENTAL SCHEDULE	
606	MULTI-USE FIELD RENTALS	13,725		13,725	RENTAL SCHEDULE	
606	MISC CLASSES-RL	98,500	56,556	41,944	VARIES	
		399,554	300,476	99,078		
COMMUNITY ACTIVITIES TOTAL		4,014,076	4,547,315	(533,239)		
	YOUTH SPORTS ADMIN	85,100	29,815	55,285		
336	TENNIS		51,175	(51,175)		
406	YOUTH BASKETBALL	6,831	1,908	4,923		
415	SUMMER BASKETBALL		3,455	(3,455)		
418	TOT SPORTS	34,500	20,823	13,677		
419	PRIMARY SPORTS		4,385	(4,385)		
		126,431	111,561	14,870		
	ADULT SPORTS ADMIN	0	30,620	(30,620)		
440	ADULT VOLLEYBALL	25,600	18,580	7,020		
450	ADULT SOFTBALL	37,800	27,266	10,534		
455	ADULT BASKETBALL	62,400	64,733	(2,333)		
566	MISCELLANEOUS	15,760	2,252	13,508	VARIES	
		141,560	143,451	(1,891)		
	AQUATICS ADMIN	0	43,622	(43,622)		
490	POOL RENTALS-GA	29,849	4,860	24,989	RENTAL SCHEDULE	
491	SWIM LESSONS-GA	32,626	35,776	(3,150)	VARIES	
494	REC SWIM-GA	100	4,651	(4,551)	N/A	
515	LIFEGUARD TRAINING	4,500	5,628	(1,128)	VARIES	
		67,075	94,537	(27,462)		
	AFTER SCHOOL SPORTS ADMIN	0	1,150	(1,150)		
530	SCHOOL FOOTBALL	9,188	9,211	(23)	109	
531	SCHOOL VOLLEYBALL	18,948	21,247	(2,299)	109	
532	SCHOOL BASKETBALL	32,082	42,250	(10,168)	109	
533	TRACK	71,261	45,279	25,982	95	
537	CROSS-COUNTRY	7,400	5,046	2,354	95	
		138,879	124,183	14,696		
SPORTS AND AQUATICS TOTAL		473,945	473,732	213		
	SENIOR PROGRAMS ADMIN	79,589	246,106	(166,517)		
566	MISCELLANEOUS	1,625	160	1,465		
570	EXERCISE CLASSES	4,812	3,290	1,522		
571	DANCE CLASSES-SAC	3,980	5,078	(1,098)	VARIES	
572	BINGO	9,600	7,895	1,705		
575	SENIOR MARKETPLACE	2,400		2,400	20	
		102,006	262,529	(160,523)		
	SR NUTRITION SERVICES	220,097	361,289	(141,192)	GRANTS / DONATIONS	
	SR HOME DELIVERED MEALS	286,422	656,502	(370,080)	GRANTS / DONATIONS	
SENIOR SERVICES TOTAL		608,525	1,280,320	(671,795)		
DIVISION TOTAL		5,096,546	6,301,367	(1,204,821)		



Supplemental Information

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NOR operates 25 park sites spanning approximately 276 acres in the 93308, 93312, 93314, and 93263 zip codes.

RECREATION/SPORT PROGRAMS

Junior Theatre	Water Safety Training	Line Dance
Martial Arts	Mexican Folk Dance	Robots For Tots
Self Defense Karate	Tai Chi	Open Gym Basketball
Kidz Love Soccer	Public Swim	Tot Olympics
Disc Golf	Computer Classes	Adult Indoor Soccer
Neighborhood Place Learning Center	Adult Volleyball	Greenacres Preschool
Adult Softball	Riverview Preschool	Adult Basketball
Summer Baseball	Open Gym Pickleball	Swim Lessons
Lifeguard Training	Tot Basketball	Tot T-ball & Tot Soccer
Tot Flag Football	Summer Sports Camp	Summer Neighborhood Place Camp
Spring Break Camp	Speed/Strength Camp	Summer Camp

**NOR Recreation and Park District
FY26-27 Proposed Salary Schedule
EXEMPT FULL-TIME**

WC Code	POSITION							
8810	General Manager							
								\$87.45
WC Code	POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
9410	Director of Operations and Maintenance	\$45.99	\$48.29	\$50.71	\$53.24	\$55.90	\$58.70	\$61.63
8810	Director of Finance	\$45.99	\$48.29	\$50.71	\$53.24	\$55.90	\$58.70	\$61.63
8810	Director of Human Resources	\$45.99	\$48.29	\$50.71	\$53.24	\$55.90	\$58.70	\$61.63
8810	Director of Planning and Construction	\$45.99	\$48.29	\$50.71	\$53.24	\$55.90	\$58.70	\$61.63
8810	Director of Community Relations	\$45.99	\$48.29	\$50.71	\$53.24	\$55.90	\$58.70	\$61.63
9410	Director of Recreation	\$45.99	\$48.29	\$50.71	\$53.24	\$55.90	\$58.70	\$61.63
9420	Manager II	\$36.00	\$37.80	\$39.69	\$41.67	\$43.75	\$45.94	\$48.24
9420	Manager I	\$35.07	\$36.82	\$38.67	\$40.60	\$42.63	\$44.76	\$47.00

Manager areas of responsibilities:

Parks Department - Parks, Maintenance & Safety, Rangers

Recreation Department - Recreation, Sports, Aquatics, Senior Services, Neighborhood Place, Marketing & Technical Services, Expanded Learning Program, Reservations & Contracts, Community Services, Children's Services



**NOR Recreation and Park District
FY26-27 Proposed Salary Schedule
NON-EXEMPT FULL-TIME**

WC Code	POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
8810	Accountant	\$32.38	\$34.00	\$35.70	\$37.48	\$39.36	\$41.33	\$43.39
8810	Administrative Coordinator	\$28.94	\$30.39	\$31.90	\$33.50	\$35.17	\$36.93	\$38.78
9420	Head Cook/Kitchn Manager	\$27.23	\$28.59	\$30.02	\$31.52	\$33.10	\$34.76	\$36.49
9420	Park Area Supervisor	\$26.90	\$28.25	\$29.66	\$31.14	\$32.70	\$34.33	\$36.05
9420	Maintenance Technician	\$26.90	\$28.25	\$29.66	\$31.14	\$32.70	\$34.33	\$36.05
8810	Planner	\$25.69	\$26.98	\$28.32	\$29.74	\$31.23	\$32.79	\$34.43
9410	Recreation Specialist	\$24.86	\$26.10	\$27.41	\$28.78	\$30.22	\$31.73	\$33.32
8810	Digital Content Specialist	\$24.86	\$26.10	\$27.41	\$28.78	\$30.22	\$31.73	\$33.32
8810	Payroll Coordinator	\$24.76	\$26.00	\$27.30	\$28.67	\$30.10	\$31.60	\$33.18
8810	Administrative Assistant	\$23.90	\$25.10	\$26.35	\$27.67	\$29.05	\$30.51	\$32.03
9410	Head Teacher	\$23.48	\$24.66	\$25.89	\$27.19	\$28.54	\$29.97	\$31.47
9420	Park Maintenance Worker II	\$22.25	\$23.36	\$24.53	\$25.76	\$27.05	\$28.40	\$29.82
8810	Account Clerk III	\$22.05	\$23.15	\$24.31	\$25.53	\$26.80	\$28.14	\$29.55
8810	Office Spclst - Clerk IV	\$21.87	\$22.97	\$24.12	\$25.32	\$26.59	\$27.92	\$29.31
8810	Account Clerk II	\$21.00	\$22.05	\$23.16	\$24.31	\$25.53	\$26.81	\$28.15
9420	Ranger	\$21.00	\$22.05	\$23.16	\$24.31	\$25.53	\$26.81	\$28.15
8810	Office Technician - Clerk III	\$20.55	\$21.58	\$22.66	\$23.79	\$24.98	\$26.23	\$27.54
9420	Park Maintenance Worker I	\$19.93	\$20.93	\$21.98	\$23.08	\$24.23	\$25.44	\$26.71
8810	Office Clerk II - Rvrlks/Admin	\$19.39	\$20.36	\$21.38	\$22.45	\$23.57	\$24.75	\$25.99
9420	Custodian II	\$18.79	\$19.73	\$20.71	\$21.75	\$22.84	\$23.98	\$25.18
9410	Facility Attendant	\$18.76	\$19.70	\$20.69	\$21.72	\$22.81	\$23.95	\$25.15
9410	Senior Services Coordinator	\$18.32	\$19.24	\$20.20	\$21.21	\$22.27	\$23.39	\$24.56
9420	Cook	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27	\$24.44
8810	Office Clerk I - Comm Cntrs	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27	\$24.44



**NOR Recreation and Park District
FY26-27 Proposed Salary Schedule
REGULAR PART-TIME**

WC Code	POSITION	Minimum	Maximum
8810	Accountant	\$32.38	\$43.39
9410	Recreation Specialist	\$24.86	\$33.32
8810	Administrative Assistant	\$23.90	\$32.03
9410	Head Teacher	\$23.48	\$31.47
8810	Office Specialist -Clerk IV	\$21.87	\$29.31
9420	Ranger	\$21.00	\$28.14
8810	Office Technician -Clerk III	\$20.55	\$27.54
9420	Park Maintenance Worker I	\$19.93	\$26.71
8810	Office Clerk II - Rvrlks/Admin	\$19.39	\$25.99
9420	Custodian II	\$18.79	\$25.18
9410	Facility Attendant	\$18.76	\$25.15
9410	Sports Coordinator	\$18.76	\$25.15
9410	Senior Services Coordinator	\$18.32	\$24.56
8810	Account Clerk I	\$18.24	\$24.44
9420	Cook	\$18.24	\$24.44
9420	Custodian I	\$18.24	\$24.44
9420	Kitchen Aide	\$18.24	\$24.44
9420	Kitchen Coordinator	\$18.24	\$24.44
8810	Print Shop Technician *	\$18.24	\$24.44
8810	Office Clerk I - Comm Cntrs	\$18.24	\$24.44
9410	Teacher	\$18.24	\$24.44

Any Regular Part-Timp position assigned more than 29 hours per week must have GM approval



**NOR Recreation and Park District
FY26-27 Proposed Salary Schedule
HOURLY PART-TIME**

WC Code	JOB TITLE	Hourly Rate	FlatRate	Hourly Rate
9410	Coach I	\$16.90		
9410	Coach II	\$17.40	<i>Afterschl/Tot Sports</i>	
9410	Coach III	\$17.65	<i>Open</i>	
9410	Scorekeeper	\$16.90		
9410	Official I (Adult)	\$20.00	(Per Game)	
9410	Official II (Adult)	\$22.00	(Per Game)	
9410	Official III (Adult)	\$24.00	(Per Game)	
9410	Official I (AS)	\$16.90	(Per Game)	Official I (SB) \$16.90
9410	Official II (AS)	\$16.95	(Per Game)	Official II (SB) \$20.50
9410	Official III (AS)	\$20.50	(Per Game)	Official III (SB) \$30.50

9410	Afterschool Site Coordinator	\$20.00 - \$24.00	
9410	Aquatics Coordinator	\$16.90 - \$18.90	<i>Individuals teaching WSI/LT</i>
9410	Recreation Coordinator	\$16.90 - \$18.90	

Rec Leader positions - reclassify JT Inst positions to RL 1, 2, or 3; Inst 1, 2, 3 positions eliminated

9410	Recreation Leader I	\$16.90	
9410	Recreation Leader II	\$17.40	
9410	Recreation Leader III	\$17.90	

formerly Agreement Instructors. Instructor 1, 2, and 3 positions eliminated

9410	Leisure instructor I	\$20.00	9410	Athletic Instructor I	\$22.00
9410	Leisure Instructor II	\$23.00	9410	Athletic Instructor II	\$25.00
9410	Leisure Instructor III	\$26.00	9410	Athletic Instructor III	\$28.00

9410	Courier	\$16.90	
9410	Home Delivery Driver	\$16.90	
9410	Summer Youth Worker	\$16.90	
9410	Training	\$16.90	
8810	Project Support Technician	\$25.00	Parks
9420	Maintenance Project Assistant	\$18.50	Parks

9410	Substitute - Regular part time positions	<i>Flat rate within regular p/t position's salary range</i>		
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9410	Lifeguard I	\$16.90	9410	Assistant Pool Manager	\$17.90
9410	Lifeguard II	\$17.15	9410	Pool Manager I	\$18.90
9410	Lifeguard III	\$17.40	9410	Pool Manager II	\$19.15
9410	Aquatics Instructor I	\$16.90	9410	Pool Manager III	\$19.40
9410	Aquatics Instructor II	\$17.15			
9410	Aquatics Instructor III	\$17.40			

Standard School District - Explore Program Contract

******rates set by Stnd Schl Dist Contract**

9410	Program Leader I	\$19.63	9410	Asst. Site Manager I	\$22.12
9410	Program Leader II	\$20.18	9410	Asst. Site Manager II	\$22.42
9410	Program Leader III	\$20.73	9410	Asst. Site Manager II	\$22.73
9410	Program Leader IV	\$21.27			
9410	Program Leader V	\$21.82			

TRAINING
FY 2026-2027

MILLER (10102) NEOGOV User Conf/CSDA Board Clerk Conf	5,007
GRIJALVA / Various HR Trainings (10102) NEOGOV User Conf/CalPERS Educational Forum	7,961
MCDONALD (10513, 10512) Safety, WESTEC	250
CRONK (10600) CPRS/Facility Tour/Rec Team Meetings	5,252
QUILL (10609) CPRS Directors Academy	890
TAFOYA (10608) NAYS Conf.	1,531
BERNAL (10633) AOAP	1,500
ROO LOWE (10200) BMS Data/Reporting & CalPERS updates/ Compliance	4,850
SARAH PLANK (10200) CalPERS updates/Compliance	1,000
ALONDRA ESPINOZA (10200) BMS Data/Reporting	3,850
MISTY ALLEN (10200) Vermont System/Credit Card	3,600
STAFF (10200) Day Trip-Vermont System	300
HUNT (10600) RecTrac Annual Conf.	2,880
TOTAL	38,871

MEMBERSHIPS FY 2026-2027

AGENCY MEMBERSHIP (10105) Bakersfield Chamber, CARPD, CPRS CSDA, KCSDA, NOR Chamber, NRPA	16,308
GRIJALVA (10102) National and Kern County SHRM Public Sector Human Resources Association	1,200
PLANK/BUSINESS OFFICE (10200) GFOA, CSFMO, CDSA	380
SANDERS (41400) ASLA, CPRS, CLCA, Notary	1,300
McDONALD (10513) CPRS, CSPRA	195
CRONK/JB,SQ,DI,JT,RH (10600) CPRS,CAEYC,AOAP	1,170
TOTAL	20,553



