

NORTH OF THE RIVER  
RECREATION AND  
PARK DISTRICT

FY 2023-2024

**FINAL BUDGET**



Adopted on July 17, 2023

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**NORTH of the RIVER**



recreation & park district

**JOIN THE FUN!**

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, grants, and developer fees.

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 \$22.66 billion. Mineral taxes make up approximately 13.4% 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 145,000 residents, and encompasses six school districts. Included within District service boundaries are 24 developed parks totaling 268 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

## 2023-2024 BOARD MEMBERS

Steve Ruetters – Board Member /Chairperson

Crystal Madden – Board Member / Vice Chairperson

Brooks Douglass – Board Member

James Nabors – Board Member

Jenifer VanAlstein – Board Member

Racheal Garcia, Clerk of the Board

## Executive Management

**Bret Haney – General Manager**

Wayne McArthur - Finance Director

Esther Grijalva - Human Resources Director

Steph Thisius-Sanders - Planning and Construction Director

Michael Evans - Superintendent of Parks and Facilities

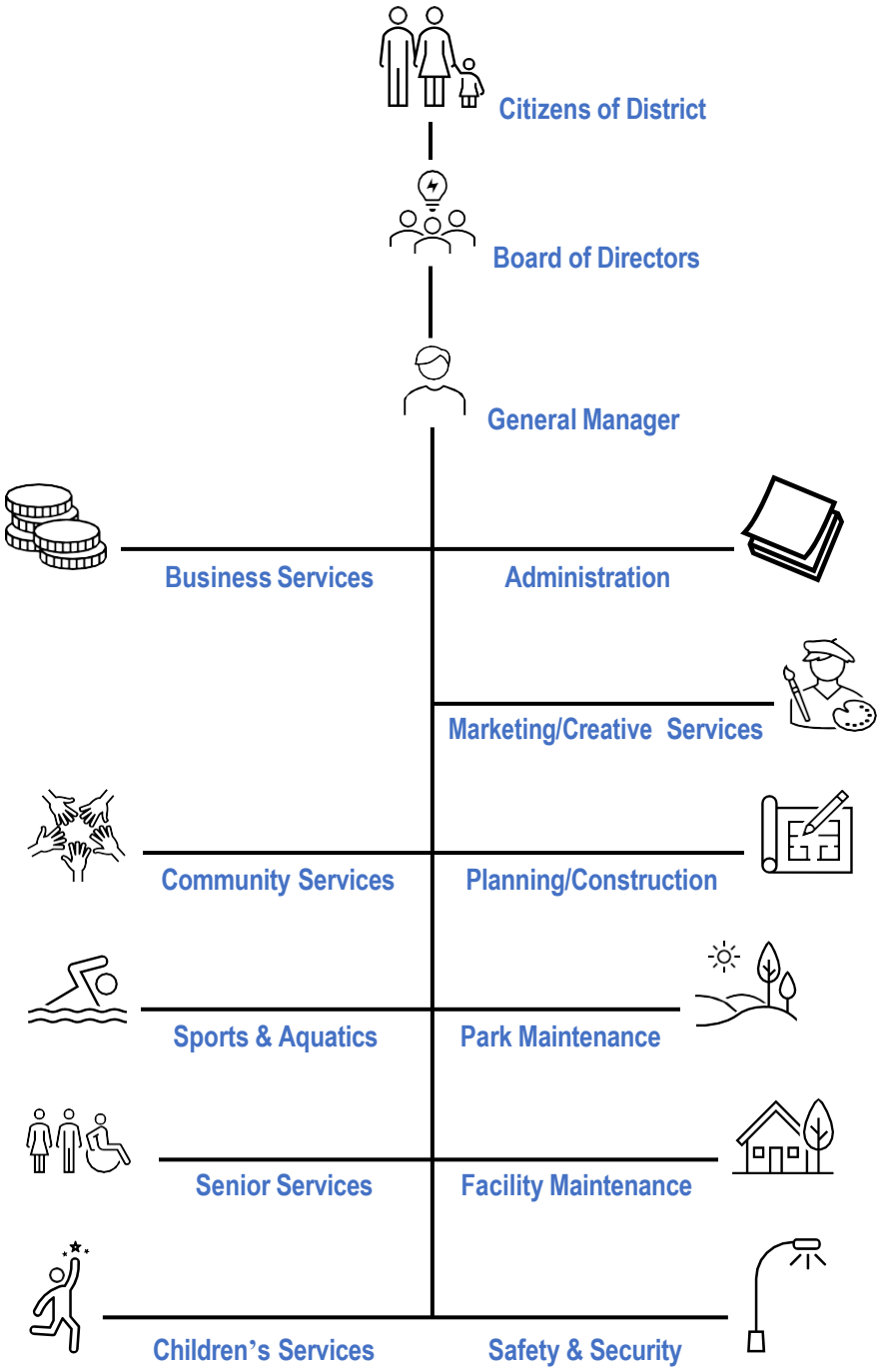
Jasmin LoBasso - Superintendent of Recreation and Community Services

## Mission Statement

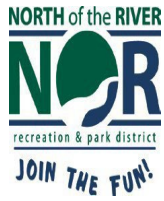
*The mission of North of the River Recreation and Park District is to provide recreation programs and facilities for the benefit of the North of the River Community.*

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# NORTH OF THE RIVER RECREATION AND PARK DISTRICT ORGANIZATIONAL CHART



## District-At-a-Glance



Began  
Operating in  
1955



142,000  
Residents



215  
Sq Mi



24 Local &  
Community  
Parks



78 Recreation  
Sites &  
Special Use  
Facilities



July 17, 2023

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

RE: FY 2023-2024 Final Budget

Honorable Chair and Board of Directors,

Staff is pleased to present the Fiscal Year 2023-2024 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 a managed resumption of program and rental activity during the year.
- Assessed valuation of residential and commercial properties is projected to increase by approximately 1.0 percent. Mineral assessed valuation is projected to decrease by approximately 10.0 percent.
- Total assessed valuation in the District for FY 2023-2024 is estimated at \$22.66 billion, and total property tax revenues to the District are projected at \$8.81 million.
- Projected revenues exceed projected expenditures with carryover funds from the 2022-2023 fiscal year and General Fund Reserve used for Major Maintenance and Equipment.
- Capital Projects are currently budgeted at \$3,330,950.
- Due to the rising cost of living, the salaries, wages, and benefits budget includes a proposed 5% COLA increase for all regular full-time and part-time employees.

Respectfully,

  
Bret Haney  
General Manager





# Budget Overview

# Budget Summary and Overview

## FY 2023-2024 Financial Overview

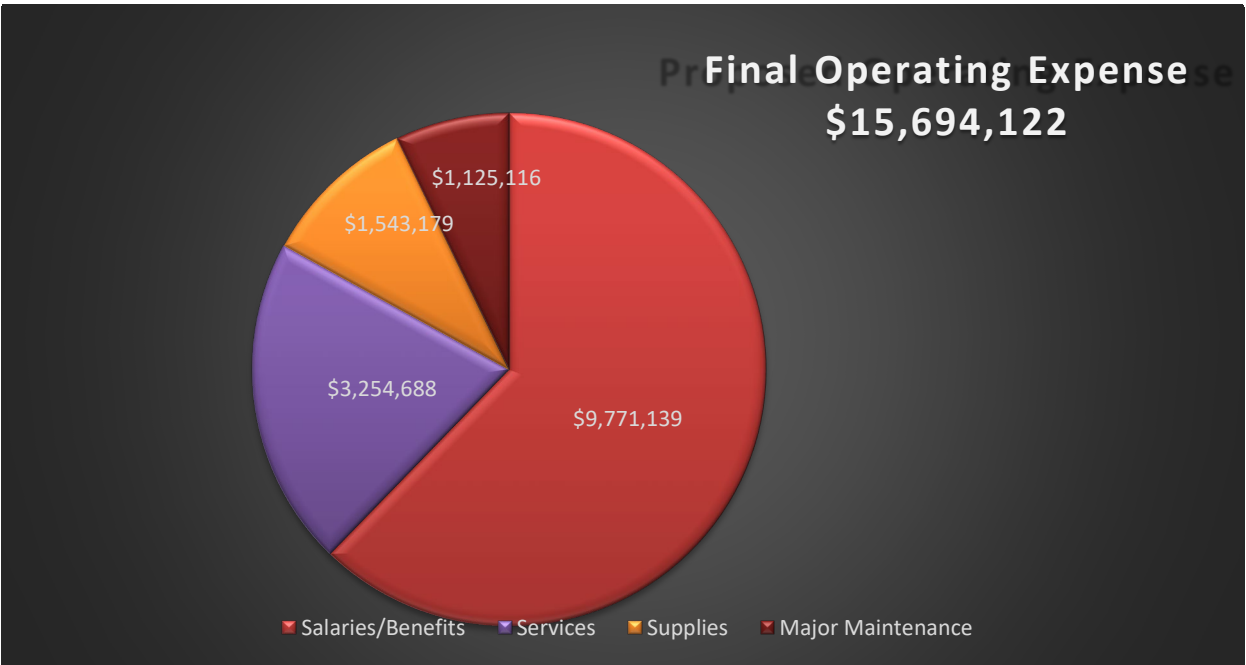
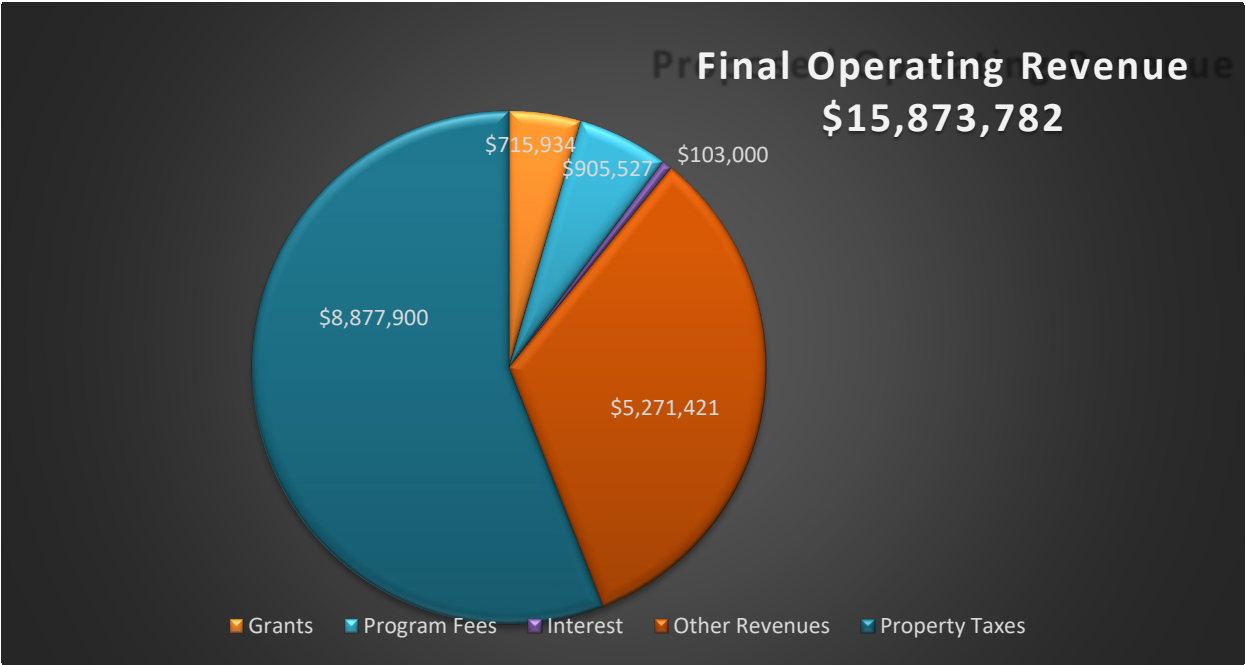
The District's operating budget is comprised of the General Fund and Special Assessment Funds.

The Operating Budget for FY 2023-2024 projects revenues of \$15.87 million, with \$8.87 million from Property Taxes and Assessments, \$0.72 million from Operating Grants, \$0.91 million from Program Revenues, and \$5.27 million from other and miscellaneous revenues. The operational expenditures for next fiscal year are \$15.69 million, with \$9.77 million for salaries, wages, and benefits, \$4.79 million for supplies and services, and \$1.13 million for major maintenance and equipment.

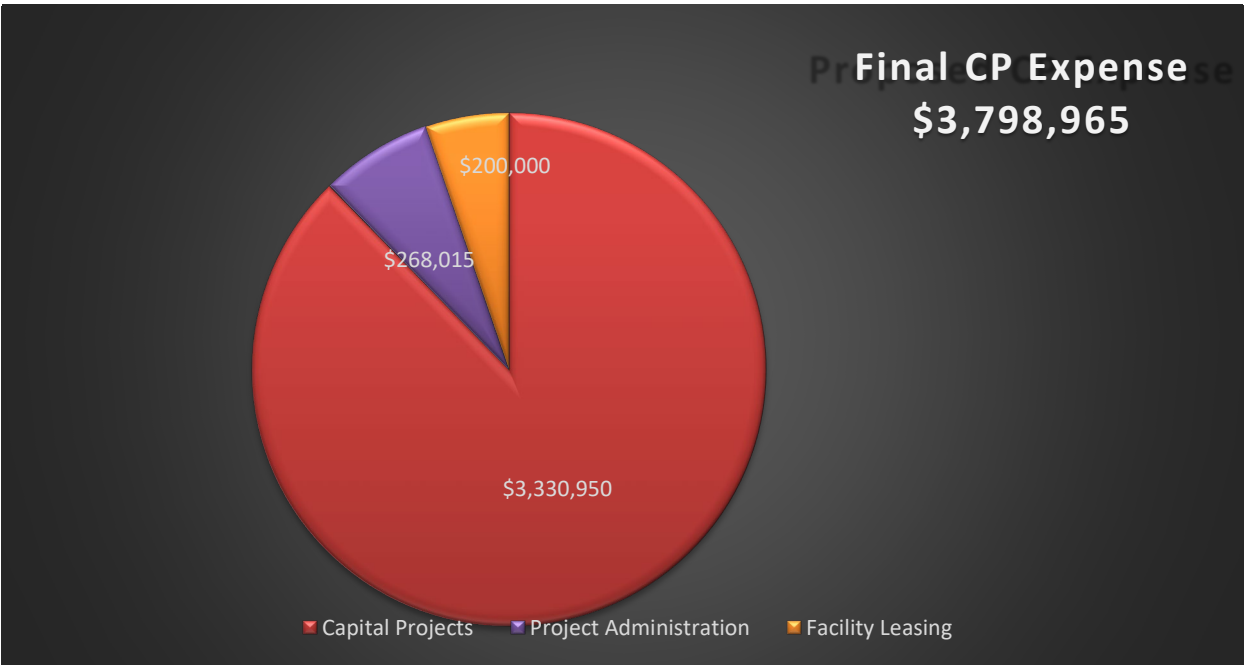
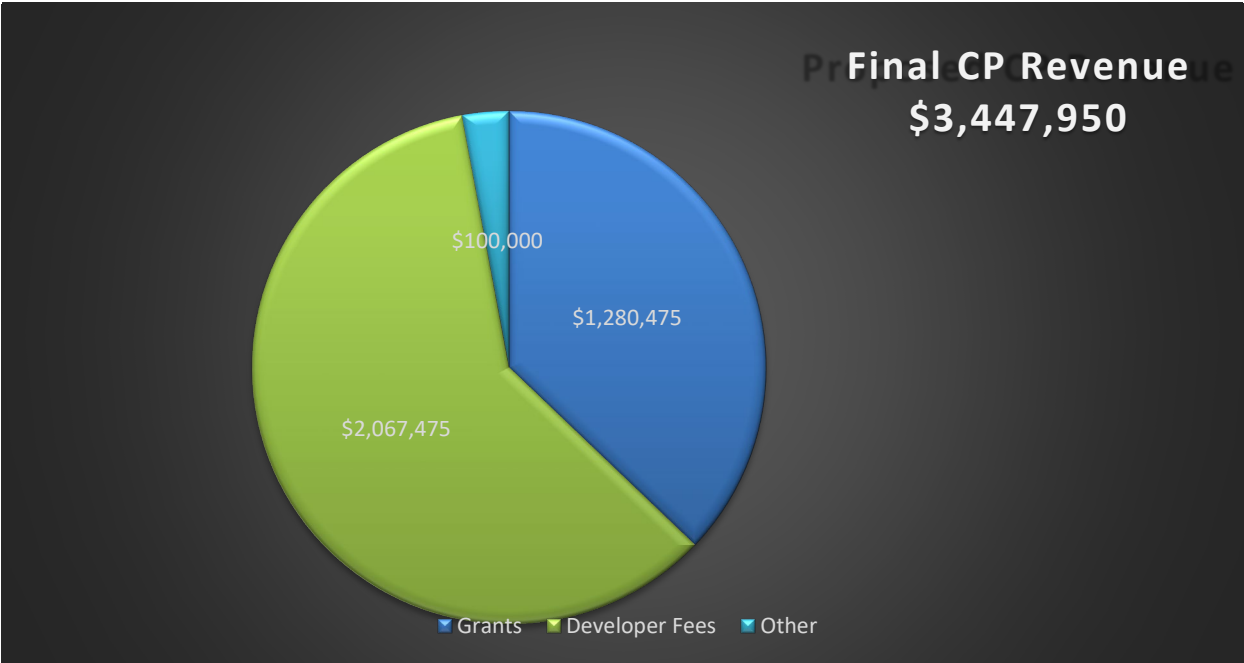
The District's capital projects budget is comprised of the Capital Projects Fund.

The Capital Projects Budget for FY 2023-2024 projects revenues of \$3.45 million, with \$1.28 million from Capital Project Grants, \$1.95 million from Park Development Fees, and \$0.1 million from other and miscellaneous revenues. The operational expenditures for next fiscal year are \$3.79 million, with \$0.23 million for salaries, wages, and benefits, \$0.24 million for supplies, services, and facilities leasing, and \$3.33 million for capital projects.

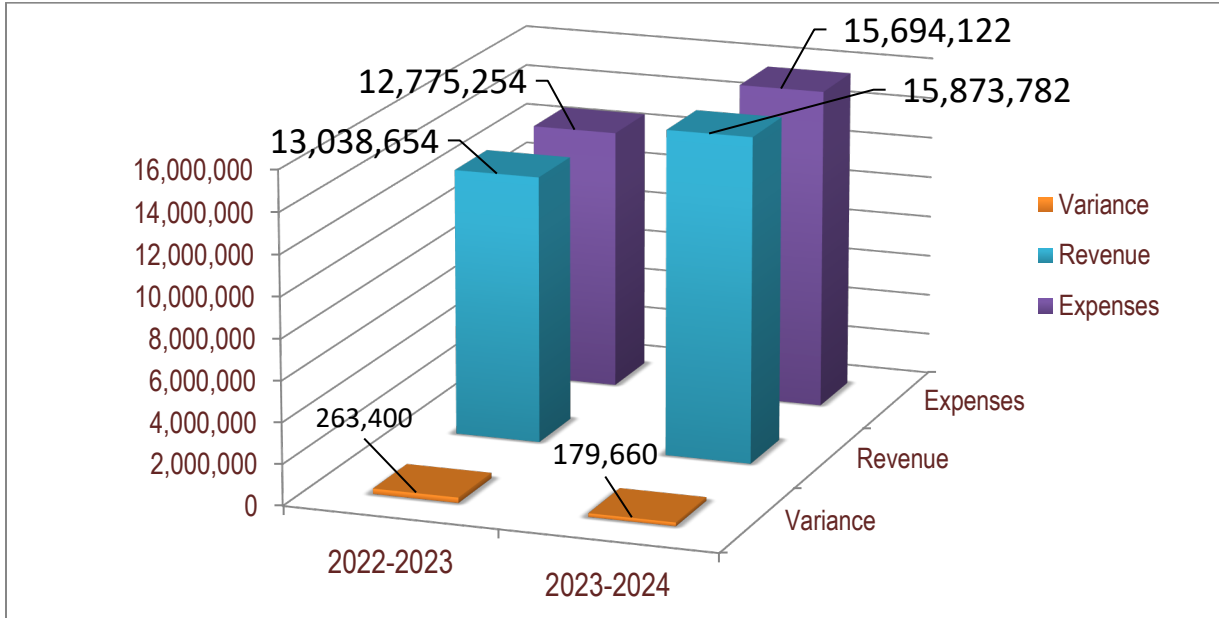
# Final Operating Budget FY 2023-2024



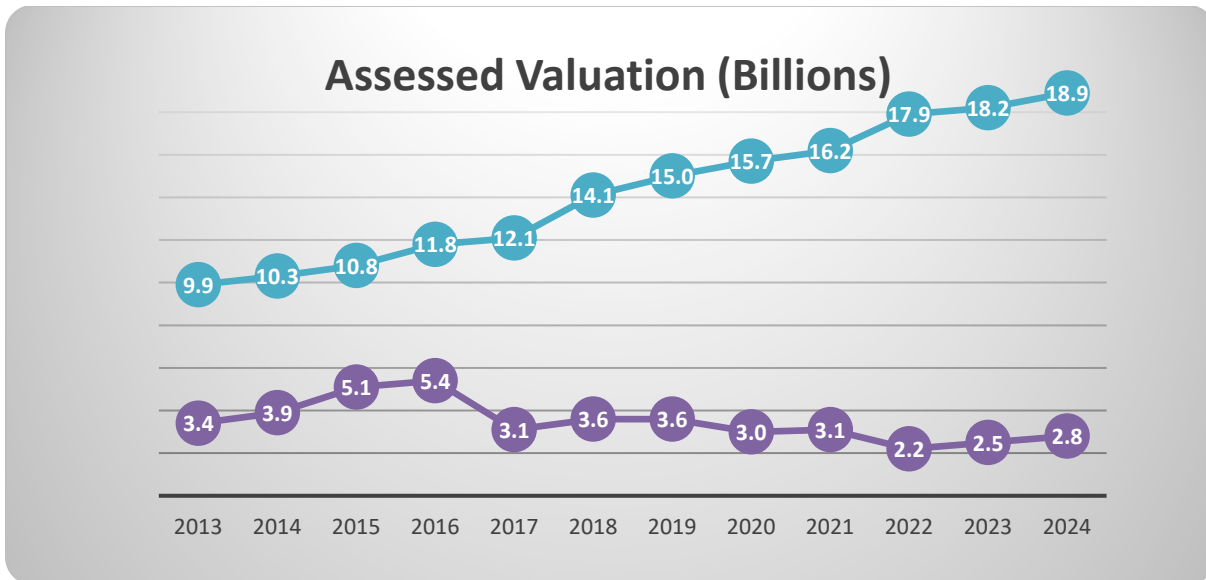
# Final Capital Projects Budget FY 2023-2024



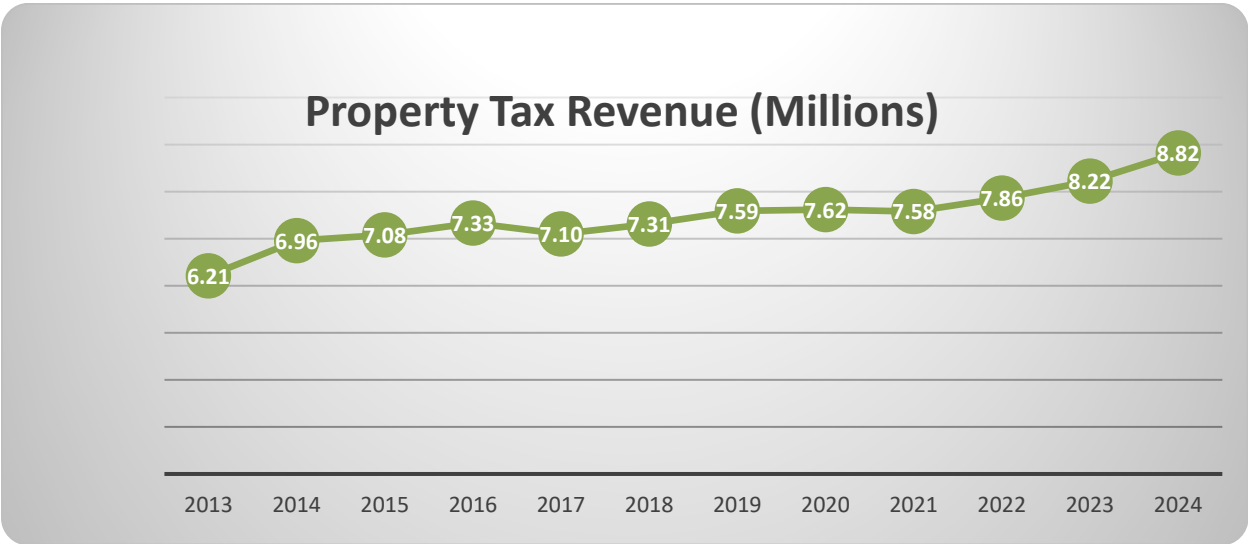
### Operating Budget Comparison 2022-2023 to Final 2023-2024



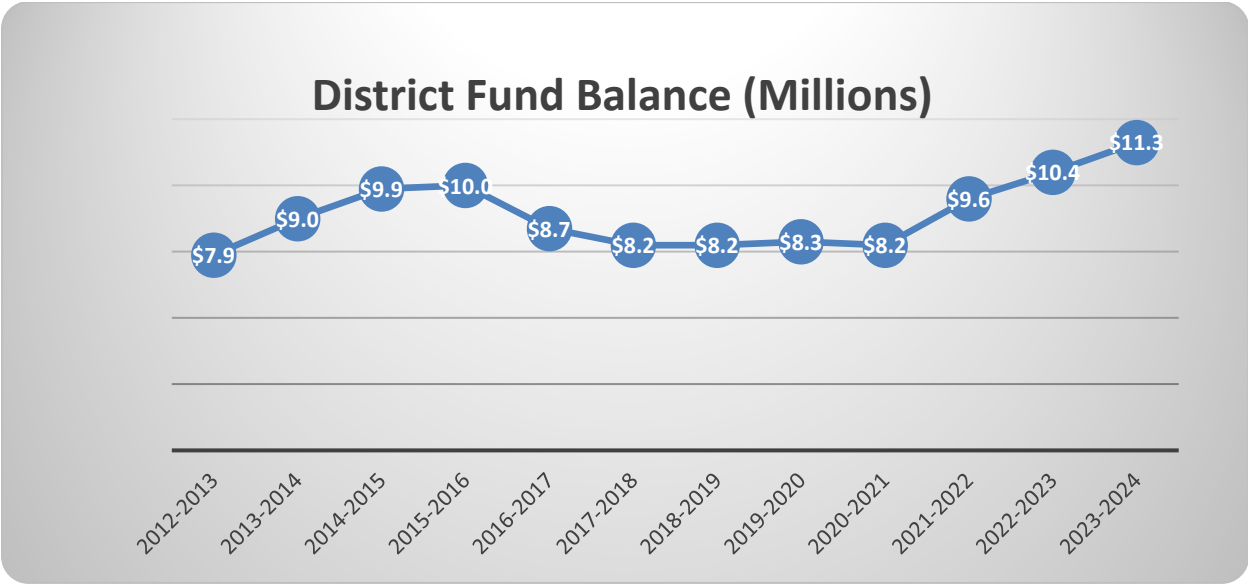
Operating Budget Comparison – In FY 2022-2023, operating expenses were budgeted to exceed revenues by \$263,400. Based on Estimated Actuals for FY 2022-2023, revenue will exceed expenses by \$591,277. The Final FY 2023-2024 Operating budget is projecting revenue to exceed expenses by \$179,660.



Assessed Valuation – Since 2013, property values have continued a gradual increase. Mineral values increased until 2016 and then had a significant decrease. Property values now continue a steady upward trend to \$22.6 billion projected for 2023-2024. This increase was offset by a drop in mineral values in 2016 with some recovery in consecutive years and a downward trend in the current year.



Property Tax Revenue – Property taxes have had mostly an upward trend since 2013. While mineral property taxes have decreased, housing prices and development increased resulting in a net increase in property tax revenue. Property tax revenue is expected to be \$8.87 million in FY2023-2024.



District Fund Balance – The District’s fund balance has steadily increased or been fairly stable over time. The fund balance was projected at \$10.4 million for the end of FY2022-2023. The estimated fund balance for FY2023-2024 is \$11.3 million.

**NORTH OF THE RIVER RECREATION & PARK DISTRICT**  
**2023-2024 FINAL BUDGET SUMMARY OPERATING**  
**FUNDS**

ESTIMATED FINANCING SOURCES	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
Beginning Fund Balances	\$9,157,631	\$10,414,741	\$10,962,066	\$11,553,343
Operating Revenues:				
Property Taxes & Subventions	8,361,219	8,220,387	9,158,057	8,877,900
Interest	83,828	66,000	75,574	103,000
Grants - Operating	1,759,022	886,616	776,354	715,934
Program Revenues	637,983	751,255	575,453	905,527
Other Revenues	2,989,511	3,114,396	2,798,818	5,271,421
<b>Total Operating Revenues</b>	<b>\$13,831,563</b>	<b>\$13,038,654</b>	<b>\$13,384,256</b>	<b>\$15,873,782</b>
<b>Total Additional Financing Sources</b>	<b>(503,733)</b>	<b>(280,618)</b>	<b>(377,166)</b>	<b>(351,015)</b>
<i>Total Available Financing</i>	<i>\$22,485,461</i>	<i>\$23,172,777</i>	<i>\$23,969,156</i>	<i>\$27,076,110</i>
FINANCING REQUIREMENTS	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
Operating Expenditures:				
Salaries & Employee Benefits	7,112,741	6,793,808	7,144,060	9,771,139
Services, Supplies & Other Charges	4,346,546	4,497,465	4,306,580	4,797,867
Capital Equipment & Maintenance	64,108	1,483,981	965,173	1,125,116
<b>Total Operating Expenditures</b>	<b>\$11,523,395</b>	<b>\$12,775,254</b>	<b>\$12,415,813</b>	<b>\$15,694,122</b>
Operating Fund Balances:				
Inventory, Imprest & Prepaid Reserve	27,878	20,500	28,000	20,500
Encumbrances Reserve	0	0	0	0
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	396,828	420,000	400,000	380,000
NOR Park Maintenance	2,172,354	2,100,000	2,100,000	2,400,000
CTSA Transportation	86,733	0	0	0
NOR Recreation Foundation	217,926	210,000	275,000	210,000
Unreserved	5,310,347	4,897,023	6,000,343	5,621,488
<b>Total Operating Fund Balances</b>	<b>\$10,962,066</b>	<b>\$10,397,523</b>	<b>\$11,553,343</b>	<b>\$11,381,988</b>
<i>Total Financing Requirements</i>	<i>\$22,485,461</i>	<i>\$23,172,777</i>	<i>\$23,969,156</i>	<i>\$27,076,110</i>

NORTH OF THE RIVER RECREATION & PARK DISTRICT  
2023-2024 FINAL BUDGET SUMMARY CAPITAL  
PROJECTS FUND

ESTIMATED FINANCING SOURCES	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
Beginning Fund Balances	0	0	0	0
Capital Project Revenues:				
Interest	0	141,742	0	117,000
Grants - Capital Projects	0	1,280,475	0	1,280,475
Park Development Fees	0	1,690,475	25,102	1,950,475
Other Project Revenues	0	100,000	0	100,000
<b>Total Capital Project Revenues</b>	<b>\$0</b>	<b>\$3,212,692</b>	<b>\$25,102</b>	<b>\$3,447,950</b>
<b>Total Additional Financing Sources</b>	<b>\$503,733</b>	<b>\$280,618</b>	<b>\$377,166</b>	<b>\$351,015</b>
<i>Total Available Financing</i>	<i>\$503,733</i>	<i>\$3,493,310</i>	<i>\$402,268</i>	<i>\$3,798,965</i>
FINANCING REQUIREMENTS	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
Capital Project Expenditures:				
Salaries & Employee Benefits	137,261	191,917	160,799	233,535
Services, Supplies & Other Charges	3,853	30,443	8,295	34,480
Facility Lease Financing	199,488	200,000	199,488	200,000
Capital Improvement Projects	163,131	3,070,950	33,686	3,330,950
<b>Total Capital Project Expenditures</b>	<b>503,733</b>	<b>3,493,310</b>	<b>402,268</b>	<b>3,798,965</b>
Capital Project Fund Balances:				
Encumbrances Reserve	0	0	0	0
Capital Projects Reserve	0	0	0	0
Unreserved - Designated	0	0	0	0
<b>Total Capital Project Fund Balances</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Total Financing Requirements</i>	<i>\$503,733</i>	<i>\$3,493,310</i>	<i>\$402,268</i>	<i>\$3,798,965</i>



NORTH OF THE RIVER RECREATION & PARK DISTRICT  
2023-2024 FINAL BUDGET SUMMARY  
ALL FUNDS

ESTIMATED FINANCING SOURCES	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
Beginning Fund Balances	9,157,631	10,414,741	10,962,066	11,553,343
Operating Revenues	\$13,831,563	\$13,038,654	\$13,384,256	\$15,873,782
Capital Project Revenues	\$0	\$3,212,692	\$25,102	\$3,447,950
<b>Total Revenues</b>	<b>\$13,831,563</b>	<b>\$16,251,346</b>	<b>\$13,409,358</b>	<b>\$19,321,732</b>
Total Additional Financing Sources	0	0	0	0
<i>Total Available Financing</i>	<i>\$22,989,194</i>	<i>\$26,666,087</i>	<i>\$24,371,424</i>	<i>\$30,875,075</i>
FINANCING REQUIREMENTS	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
Operating Expenditures	\$11,523,395	\$12,775,254	\$12,415,813	\$15,694,122
Capital Project Expenditures	503,733	3,493,310	402,268	3,798,965
<b>Total Expenditures</b>	<b>\$12,027,128</b>	<b>\$16,268,564</b>	<b>\$12,818,081</b>	<b>\$19,493,087</b>
Operating Fund Balances:				
Reserved	\$5,651,719	\$5,500,500	\$5,553,000	\$5,760,500
Unreserved / Board Contingency	5,310,347	4,897,023	6,000,343	5,621,488
<b>Total Operating Fund Balances</b>	<b>\$10,962,066</b>	<b>\$10,397,523</b>	<b>\$11,553,343</b>	<b>\$11,381,988</b>
Total Capital Projects Fund Balance				
Capital Project Fund Balances:				
Reserved	\$0	\$0	\$0	\$0
Unreserved - Designated	0	0	0	0
<b>Total Capital Proj. Fund Balances</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Fund Balances</b>	<b>\$10,962,066</b>	<b>\$10,397,523</b>	<b>\$11,553,343</b>	<b>\$11,381,988</b>
<i>Total Financing Requirements</i>	<i>\$22,989,194</i>	<i>\$26,666,087</i>	<i>\$24,371,424</i>	<i>\$30,875,075</i>



## Division Summaries

**NORTH OF THE RIVER RECREATION & PARK DISTRICT  
2023-2024 FINAL OPERATING BUDGET**

ALL DIVISIONS

SUMMARY OF EXPENDITURES

CODE	EXPENDITURE OBJECT	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
510000	Salaries & Wages	\$5,149,325	\$4,881,017	\$5,243,470	\$7,157,384
520000	Benefits	\$1,963,416	\$1,912,791	\$1,900,590	\$2,613,755
530000	Contractual Services	\$1,368,933	\$1,329,235	\$1,199,776	\$1,193,200
540000	Outside Services	\$1,653,789	\$1,799,534	\$1,828,841	\$2,061,488
550000	Materials & Supplies	\$1,050,747	\$1,024,344	\$954,617	\$1,128,558
560000	Travel, Dues & Licenses	\$116,587	\$156,342	\$142,121	\$205,891
570000	Leases & Rentals	\$156,490	\$188,010	\$181,225	\$208,730
580000	Capital Outlay	\$64,108	\$1,483,981	\$965,173	\$1,125,116
<b>Totals</b>		<b>\$11,523,395</b>	<b>\$12,775,254</b>	<b>\$12,415,813</b>	<b>\$15,694,122</b>

SUMMARY OF REVENUE

CODE	REVENUE SOURCE	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
4100000	Property Taxes & Subventions	\$8,361,219	\$8,220,387	\$9,158,057	\$8,877,900
4200000	Interest	\$83,828	\$66,000	\$75,574	\$103,000
4300000	Grants	\$1,759,022	\$886,616	\$776,354	\$715,934
4400000	Programs Fees	\$637,983	\$751,255	\$575,453	\$905,527
4500000	Donations & Sponsorships	\$122,467	\$249,713	\$104,696	\$476,367
4600000	Facility Rentals	\$653,431	\$692,326	\$777,509	\$665,922
4700000	Other Revenue Sources	\$781,034	\$1,932,920	\$857,291	\$1,959,070
4800000	Miscellaneous	\$1,432,579	\$239,437	\$1,059,322	\$2,170,062
<b>Totals</b>		<b>\$13,831,563</b>	<b>\$13,038,654</b>	<b>\$13,384,256</b>	<b>\$15,873,782</b>
<b>BALANCE</b>		<b>\$2,308,168</b>	<b>\$263,400</b>	<b>\$968,443</b>	<b>\$179,660</b>

**NORTH OF THE RIVER RECREATION & PARK DISTRICT  
2023-2024 FINAL OPERATING BUDGET**

DISTRICT-WIDE REVENUES

SUMMARY OF REVENUES

CODE	REVENUE SOURCE	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
410000	Property Taxes & Subventions	\$8,361,219	\$8,220,387	\$9,158,057	\$8,877,900
420000	Interest	\$60,875	\$48,000	\$48,008	\$58,000
430000	Grants	\$0	\$0	\$0	\$0
440000	Program Fees	\$0	\$0	\$0	\$0
450000	Donations & Sponsorships	\$0	\$0	\$0	\$0
460000	Facility Rentals	\$57,564	\$57,564	\$57,564	\$57,564
470000	Other Revenue Sources	\$0	\$0	\$0	\$0
480000	Miscellaneous	\$854,165	\$180,292	\$228,665	\$152,368
	<b>Totals</b>	<b>\$9,333,823</b>	<b>\$8,506,243</b>	<b>\$9,492,294</b>	<b>\$9,145,832</b>
	<b>BALANCE</b>	<b>\$9,333,823</b>	<b>\$8,506,243</b>	<b>\$9,492,294</b>	<b>\$9,145,832</b>

# Administrative Services

General Manager  
Bret Haney

Human Resources Director  
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 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, trainings, 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  
2023-2024 FINAL OPERATING BUDGET**

**ADMINISTRATION DIVISION**

**SUMMARY OF EXPENDITURES**

CODE	EXPENDITURE OBJECT	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
510000	Salaries & Wages	\$385,227	\$341,425	\$456,454	\$485,158
520000	Benefits	\$185,063	\$237,422	\$283,540	\$339,563
530000	Contractual Services	\$150,414	\$69,750	\$135,208	\$108,750
540000	Outside Services	\$444,580	\$479,000	\$507,323	\$592,400
550000	Materials & Supplies	\$10,794	\$14,153	\$8,018	\$16,150
560000	Travel, Dues & Licenses	\$18,114	\$24,010	\$20,751	\$47,310
570000	Leases & Rentals	\$0	\$0	\$0	\$0
<b>Totals</b>		<b>\$1,194,192</b>	<b>\$1,165,760</b>	<b>\$1,411,294</b>	<b>\$1,589,331</b>

**SUMMARY OF REVENUE**

CODE	REVENUE SOURCE	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
480000	Miscellaneous	\$5,890	\$15,000	\$0	\$0
<b>Totals</b>		<b>\$5,890</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>
<b>BALANCE</b>		<b>(\$1,188,302)</b>	<b>(\$1,150,760)</b>	<b>(\$1,411,294)</b>	<b>(\$1,589,331)</b>

# Business Services

Finance Director  
Wayne McArthur

Business Services oversees all financial aspects of the District including general accounting, general ledger, grant oversight, payroll administration, accounts payable, accounts receivable, purchasing, financial reporting, auditing, budgeting, 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  
2023-2024 FINAL OPERATING BUDGET**

**BUSINESS SERVICES DIVISION**

**SUMMARY OF EXPENDITURES**

CODE	EXPENDITURE OBJECT	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
510000	Salaries & Wages	\$275,937	\$307,591	\$329,514	\$340,254
520000	Benefits	\$107,348	\$108,928	\$113,511	\$114,251
530000	Contractual Services	\$147,174	\$164,307	\$139,742	\$156,299
540000	Outside Services	\$0	\$0	\$0	\$14,500
550000	Materials & Supplies	\$15,365	\$17,100	\$10,024	\$17,150
560000	Travel, Dues & Licenses	\$55,169	\$56,300	\$75,005	\$70,370
<b>Totals</b>		<b>\$600,993</b>	<b>\$654,226</b>	<b>\$667,796</b>	<b>\$712,824</b>

**SUMMARY OF REVENUE**

CODE	REVENUE SOURCE	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
480000	Miscellaneous	\$33,179	\$19,908	\$31,642	\$15,600
<b>Totals</b>		<b>\$33,179</b>	<b>\$19,908</b>	<b>\$31,642</b>	<b>\$15,600</b>
<b>BALANCE</b>		<b>(\$567,814)</b>	<b>(\$634,318)</b>	<b>(\$636,154)</b>	<b>(\$697,224)</b>



# Marketing/Creative Services/Print Shop

Supervisor  
Ryan La Febre

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  
2023-2024 FINAL OPERATING BUDGET**

**CREATIVE/SUPPORT SERVICES DIVISION**

**SUMMARY OF EXPENDITURES**

CODE	EXPENDITURE OBJECT	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
510000	Salaries & Wages	\$91,029	\$113,852	\$93,379	\$119,139
520000	Benefits	\$31,620	\$36,675	\$27,674	\$38,635
530000	Contractual Services	\$274,575	\$371,868	\$321,102	\$365,457
540000	Outside Services	\$10,677	\$15,169	\$9,671	\$4,500
550000	Materials & Supplies	\$17,627	\$18,450	\$17,682	\$19,050
560000	Travel, Dues & Licenses	\$898	\$3,686	\$1,630	\$4,502
580000	Capital Outlay	\$0	\$0	\$0	\$1,450
<b>Totals</b>		<b>\$426,426</b>	<b>\$559,700</b>	<b>\$471,138</b>	<b>\$552,733</b>

**SUMMARY OF REVENUE**

CODE	REVENUE SOURCE	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
430000	Grants	\$0	\$25,000	\$50,000	\$25,000
450000	Donations and Sponsorships	\$37,219	\$29,000	\$0	\$4,750
460000	Facility Rentals	\$0	\$0	\$0	\$0
480000	Miscellaneous	\$0	\$3,000	\$51	\$1,500
<b>Totals</b>		<b>\$37,219</b>	<b>\$57,000</b>	<b>\$50,051</b>	<b>\$31,250</b>
<b>BALANCE</b>		<b>(\$389,207)</b>	<b>(\$502,700)</b>	<b>(\$421,087)</b>	<b>(\$521,483)</b>

## Recap - Administration

	Admin		Business Services	
	FY 2023-2024	FY 2022-2023	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$824,721	\$578,847	\$454,505	\$416,519
Services, Supplies & Other	\$764,610	\$586,913	\$258,319	\$237,707
Capital Equipment	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	\$1,589,331	\$1,165,760	\$712,824	\$654,226
Projected Revenues	\$0	\$15,000	\$15,600	\$19,908
<i>Net</i>	(\$1,589,331)	(\$1,150,760)	(\$697,224)	(\$634,318)

	Creative Services	
	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$157,774	\$150,527
Services, Supplies & Other	\$394,959	\$409,173
Capital Equipment	\$0	\$0
<i>Total Expenses</i>	\$552,733	\$559,700
Projected Revenues	\$31,250	\$57,000
<i>Net</i>	(\$521,483)	(\$502,700)

# Parks and Facilities Maintenance

Superintendent of Parks and Facilities  
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  
2023-2024 FINAL OPERATING BUDGET**

**PARKS DIVISION**

**SUMMARY OF EXPENDITURES**

CODE	EXPENDITURE OBJECT	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
510000	Salaries & Wages	\$1,987,211	\$2,247,456	\$2,220,436	\$2,596,236
520000	Benefits	\$1,032,894	\$1,062,292	\$1,001,180	\$1,278,805
530000	Contractual Services	\$505,482	\$540,400	\$435,848	\$399,560
540000	Outside Services	\$1,161,512	\$1,296,947	\$1,303,108	\$1,441,019
550000	Materials & Supplies	\$556,641	\$622,015	\$588,340	\$652,115
560000	Travel, Dues & Licenses	\$13,045	\$22,145	\$15,337	\$26,560
570000	Leases & Rentals	\$122,744	\$182,250	\$177,621	\$201,150
580000	Capital Outlay	\$59,729	\$1,483,981	\$965,173	\$1,123,666
<b>Totals</b>		<b>\$5,439,258</b>	<b>\$7,457,486</b>	<b>\$6,707,043</b>	<b>\$7,719,111</b>

**SUMMARY OF REVENUE**

CODE	REVENUE SOURCE	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
420000	Interest	\$22,953	\$18,000	\$27,566	\$45,000
460000	Facility Rentals	\$0	\$0	\$0	\$0
470000	Other Revenue Sources	\$781,034	\$1,932,920	\$857,291	\$1,959,070
480000	Miscellaneous	\$2,393	\$0	\$25,121	\$0
<b>Totals</b>		<b>\$806,380</b>	<b>\$1,950,920</b>	<b>\$909,978</b>	<b>\$2,004,070</b>
<b>BALANCE</b>		<b>(\$4,632,878)</b>	<b>(\$5,506,566)</b>	<b>(\$5,797,065)</b>	<b>(\$5,715,041)</b>

## Recap - Parks

	Park 1		Park 2	
	FY 2023-2024	FY 2022-2023	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$1,128,312	\$1,181,403	\$1,168,347	\$1,191,245
Services, Supplies & Other	\$932,320	\$899,945	\$739,234	\$632,797
Capital Equipment	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	\$2,060,632	\$2,081,348	\$1,907,581	\$1,824,042
Projected Revenues	\$0	\$0	\$0	\$0
<i>Net</i>	(\$2,060,632)	(\$2,081,348)	(\$1,907,581)	(\$1,824,042)

	Park Maintenance		North Meadows	
	FY 2023-2024	FY 2022-2023	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$1,314,125	\$696,939	\$264,257	\$240,161
Services, Supplies & Other	\$905,100	\$985,545	\$196,750	\$196,470
Capital Equipment	\$1,070,666	\$1,432,981	\$0	\$0
<i>Total Expenses</i>	\$3,289,891	\$3,115,465	\$461,007	\$436,631
Projected Revenues	\$1,588,365	\$1,560,780	\$415,705	\$390,140
<i>Net</i>	(\$1,701,526)	(\$1,554,685)	(\$45,302)	(\$46,491)

**CAPITAL EQUIPMENT  
FY 2023-2024**

<b><u>Item</u></b>	<b><u>Justification</u></b>	<b><u>Cost</u></b>
<b>Machinery and Tools</b>	To be determined as needed	\$45,000
	<b>TOTAL</b>	<u>\$45,000</u>

**MAJOR MAINTENANCE PROJECTS  
FY 2023-2024**

<b>Silver Oak Park</b>	Tennis court renovation	\$50,000
<b>North Rosedale Park</b>	Tennis court renovation- Pickleball - paint	37,500
<b>Madison Grove Park</b>	Tennis court renovation- Pickleball	50,000
<b>Greenacres Park</b>	Gym, roof, pool, pool house, fire alert system,	336,000
<b>Westdale Park</b>	Tennis court renovation- Pickleball - paint	62,500
<b>RiverLakes Comm</b>	Gym floor	11,000
<b>Fruitvale Norris Park</b>	Tennis court renovation- Pickleball – Light upgrade	80,656
<b>Sears Park Building</b>	Interior retrofit	35,000
<b>Riverview Comm</b>	Court repair, fencing	140,000
<b>Contingency</b>	District wide furnishings	268,010
	<b>TOTAL</b>	<b>\$1,076,666</b>



## Recreation/Community Activities

Superintendent of Recreation and Community Services  
Jasmin LoBasso

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 encourages 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 (birth to five years) and parents to prepare for the child's entry into school. Increase parental knowledge of "family" to enhance quality of lifestyle*

### 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 in grades first through eighth at all 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 provide excellent customer service to our guests, a fun and friendly atmosphere for children to learn to swim coached by certified instructors, and a clean and safe facility with well-trained professional 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 2023-2024 FINAL OPERATING BUDGET

### RECREATION DIVISION

#### SUMMARY OF EXPENDITURES

CODE	EXPENDITURE OBJECT	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
510000	Salaries & Wages	\$2,409,921	\$1,870,693	\$2,143,687	\$3,616,597
520000	Benefits	\$606,491	\$467,474	\$474,685	\$842,501
530000	Contractual Services	\$291,288	\$182,910	\$167,876	\$163,134
540000	Outside Services	\$37,020	\$8,418	\$8,739	\$9,069
550000	Materials & Supplies	\$450,320	\$352,626	\$330,553	\$424,093
560000	Travel, Dues & Licenses	\$29,361	\$50,201	\$29,398	\$57,149
570000	Leases & Rentals	\$33,746	\$5,760	\$3,604	\$7,580
580000	Capital Outlay	\$4,379	\$0	\$0	\$0
<b>Totals</b>		<b>\$3,862,526</b>	<b>\$2,938,082</b>	<b>\$3,158,542</b>	<b>\$5,120,123</b>

#### SUMMARY OF REVENUES

CODE	REVENUE SOURCES	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
430000	Grants	\$1,759,022	\$861,616	\$726,354	\$690,934
440000	Program Fees	\$637,983	\$751,255	\$575,453	\$905,527
450000	Donations & Sponsorships	\$85,248	\$220,713	\$104,696	\$471,617
460000	Facility Rentals	\$595,867	\$634,762	\$719,945	\$608,358
480000	Miscellaneous	\$536,952	\$21,237	\$773,843	\$2,000,594
<b>Totals</b>		<b>\$3,615,072</b>	<b>\$2,489,583</b>	<b>\$2,900,291</b>	<b>\$4,677,030</b>
<b>BALANCE</b>		<b>(\$247,454)</b>	<b>(\$448,499)</b>	<b>(\$258,251)</b>	<b>(\$443,093)</b>

## Recap - Recreation

	Recreation Administration	
	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$661,619	\$495,716
Services, Supplies & Other	\$20,533	\$48,111
Capital Equipment	\$0	\$0
<i>Total Expenses</i>	\$682,152	\$543,827
Projected Revenues	\$104,752	\$30,000
<i>Net</i>	(\$577,400)	(\$513,827)

	Community Activities	
	FY 2023-2024	FY 2022-2023
	\$2,695	\$4,261
	\$19,984	\$24,417
	\$0	\$0
	\$22,679	\$28,678
	\$1,000	\$6,630
	(\$21,679)	(\$22,048)

	Greenacres	
	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$238,416	\$204,663
Services, Supplies & Other	\$37,349	\$38,220
Capital Equipment	\$0	\$0
<i>Total Expenses</i>	\$275,765	\$242,883
Projected Revenues	\$446,323	\$368,000
<i>Net</i>	\$170,558	\$125,117

	Youth Sports	
	FY 2023-2024	FY 2022-2023
	\$97,216	\$92,141
	\$60,851	\$39,910
	\$0	\$0
	\$158,067	\$132,051
	\$176,545	\$126,045
	\$18,478	(\$6,006)

	Afterschool Sports	
	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$106,838	\$87,034
Services, Supplies & Other	\$24,850	\$19,096
Capital Equipment	\$0	\$0
<i>Total Expenses</i>	\$131,688	\$106,130
Projected Revenues	\$98,367	\$102,662
<i>Net</i>	(\$33,321)	(\$3,468)

	Neighborhood Place	
	FY 2023-2024	FY 2022-2023
	\$224,044	\$209,066
	\$59,903	\$58,177
	\$0	\$0
	\$283,947	\$267,243
	\$283,947	\$267,243
	\$0	\$0

## Recap - Recreation Cont.

	Riverview		Riverlakes	
	FY 2023-2024	FY 2022-2023	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$234,012	\$196,788	\$134,144	\$272,552
Services, Supplies & Other	\$55,533	\$48,445	\$29,151	\$24,101
Capital Equipment	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	\$289,545	\$245,233	\$163,295	\$296,653
Projected Revenues	\$205,140	\$181,590	\$236,090	\$312,241
<i>Net</i>	(\$84,405)	(\$63,643)	\$72,795	\$15,588

	Adult Sports		Aquatics	
	FY 2023-2024	FY 2022-2023	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$71,761	\$27,264	\$71,741	\$47,706
Services, Supplies & Other	\$86,703	\$110,456	\$10,051	\$8,483
Capital Equipment	\$0	\$0	\$0	\$0
<i>Total Expenses</i>	\$158,464	\$137,720	\$81,792	\$56,189
Projected Revenues	\$153,790	\$143,093	\$58,858	\$68,593
<i>Net</i>	(\$4,674)	\$5,373	(\$22,934)	\$12,404

	Senior Services	
	FY 2023-2024	FY 2022-2023
Salaries & Benefits	\$815,269	\$700,976
Services, Supplies & Other	\$254,827	\$180,500
Capital Equipment	\$0	\$0
<i>Total Expenses</i>	\$1,070,096	\$881,476
Projected Revenues	\$920,624	\$883,486
<i>Net</i>	(\$149,472)	\$2,010



# Capital Projects

# Capital Planning, Development, and Construction

Planning and Construction Director  
Steph Thisius-Sanders

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  
2023-2024 FINAL BUDGET**

**PLANNING AND CONSTRUCTION DIVISION  
SUMMARY OF EXPENDITURES**

CODE	EXPENDITURE OBJECT	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
510000	Salaries & Wages	\$101,307	\$141,742	\$126,503	\$177,939
520000	Benefits	\$35,954	\$50,175	\$34,296	\$55,596
530000	Contractual Services	\$582	\$25,600	\$3,300	\$29,100
550000	Materials & Supplies	\$0	\$200	\$267	\$300
560000	Travel, Dues & Licenses	\$3,271	\$4,643	\$4,728	\$5,080
570000	Leases & Rentals	\$199,488	\$200,000	\$199,488	\$200,000
580000	Capital Outlay	\$163,131	\$3,070,950	\$33,686	\$3,330,950
<b>Totals</b>		<b>\$503,733</b>	<b>\$3,493,310</b>	<b>\$402,268</b>	<b>\$3,798,965</b>

**SUMMARY OF REVENUE**

CODE	REVENUE SOURCE	ACTUAL 2021-2022	BUDGET 2022-2023	EST ACTUAL 2022-2023	FINAL 2023-2024
420000	Interest	\$0	\$141,742	\$0	\$117,000
430000	Grants	\$0	\$1,280,475	\$0	\$1,280,475
470000	Other Financing Sources	\$0	\$1,690,475	\$25,102	\$1,950,475
480000	Miscellaneous	\$0	\$100,000	\$0	\$100,000
<b>Totals</b>		<b>\$0</b>	<b>\$3,212,692</b>	<b>\$25,102</b>	<b>\$3,447,950</b>
<b>BALANCE</b>		<b>(\$503,733)</b>	<b>(\$280,618)</b>	<b>(\$377,166)</b>	<b>(\$351,015)</b>

**CAPITAL IMPROVEMENT PROJECTS  
FY 2023-2024**

<b>CIP CONTINGENCY</b>	Property conveyance, NOR pool	\$100,000
<b>POLO COMMUNITY PARK</b>	Dog park SWC of park, fence, ground modifications, dog equipment	110,000
<b>GREENACRES PARK</b>	Picnic shelter	200,000
<b>BAKERSFIELD COMM</b>		20,000
<b>KRATZMEYER SITE</b>		20,000
<b>KING RANCH SITE</b>		20,000
<b>STANDARD PARK</b>	Renovation – only possible with grants	2,560,950
<b>STOCKDALE RIVER RANCH PARK</b>	Planning and design	50,000
<b>NOR MASTER PLAN</b>	Master plan, Maintenance plan	250,000
	<b>Total</b>	\$3,330,950





**North of the River Recreation and Park District  
Proposed Capital Improvement Plan Fiscal Year 2022-2023**

Project	Projected Start Year	Applicable Funding Source(s)	Land Acquisition	Geotechnical Study, Community Mtgs.	Site Surveys, Preliminary Design, Site Dev. Plan, Grant Application	Environmental, Site Plan Review, City/Co. Applications	Construction (In House & Consult)	Building Permits, Fees, Project Bid & Award	Construction, Post Const., Grant Final, Notice of Completion	Estimated Time to Completion
6(f)(3) Conversion Paperwork		7								4-6 months
Kern Parks Project		7								1-2 years, 2024
Master Plan 2020-2030		7								1-2 years, 2023
NOR Pool Mitigation & Planning	2020	1, 3, 6, 7, 9								
NOR Property Conveyance	2021	7								
Polo Community Park Dog Park	2022	B								
Standard Park Irrigation & Renovation	--	1, 3, 6			6-8 mo.		3 mo.	3 mo.	8-10 mo.	14 months
Stockdale River Ranch Master Park Planning & Design	2019	7, 12			8-12 mo.		6-12 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  
 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 17, 2023

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 2023-2024 District Budget.

NORTH OF THE RIVER RECREATION AND PARK DISTRICT  
LEVEL OF SERVICE FY 2023-2024

NO. PROGRAM NAME	REVENUE	EXPENSE	DIFFERENCE	FEE	OUT DIST FEE
<b>NEIGHBORHOOD PLACE GRANT</b>	283,947	283,947	0	GRANT	
<b>EXPLORE PROGRAM</b>	1,991,594	1,802,633	188,961	GRANT	
<b>RECREATION ADMINISTRATION</b>	0	677,931	(677,931)		
150 PROGRAM CONTINGENCY	30,000	0	30,000		
298 MISCELLANEOUS PROGRAMS	8,650	4,219	4,431		
298 SPONSORSHIPS - PROGRAMS	1,000	0	1,000		
290 BASA	36,882	0	36,882	CONTRACT	
291 AYSO	28,220	0	28,220	CONTRACT	
	104,752	682,150	(577,398)		
<b>COMMUNITY SERVICES ADMIN</b>	0	1,970	(1,970)		
175 FALL FESTIVAL	0	13,400	(13,400)	NO CHARGE	
171 EASTER EGG HUNT	0	4,037	(4,037)	NO CHARGE	
176 MOVIES IN THE PARK	0	1,500	(1,500)	NO CHARGE/Sponsored	
179 DADDY DAUGHTER DANCE	3,350	2,698	652	50	
190 CHRISTMAS PARADE	1,000	2,424	(1,424)	NO CHARGE	
	4,350	26,029	(21,679)		
<b>RIVERVIEW ADMIN</b>	0	177,820	(177,820)		
216 MISC CLASSES & PROGRAMS RV	21,660	26,857	(5,197)	VARIES	
221 GREENACRES CO-OP	28,350	28,350	0	275	315
237 MISCELLANEOUS CAMPS	20,880	18,465	2,415	240	
264 DISNEY THEATRE WORKSHOPS	44,250	37,753	6,497	295	340
601 OPEN GYM	4,500	300	4,200	3 PER VISIT	
602 GYM RENTALS	10,000	0	10,000	RENTAL SCHEDULE	
603 MEETING ROOM RENTALS	2,500	0	2,500	RENTAL SCHEDULE	
604 SHELTER RENTALS	7,500	0	7,500	RENTAL SCHEDULE	
605 BALL DIAMOND RENTALS	65,000	0	65,000	RENTAL SCHEDULE	
606 MULTI-USE FIELD RENTALS	500	0	500	RENTAL SCHEDULE	
	205,140	289,545	(84,405)		
<b>GREENACRES ADMIN</b>	0	165,528	(165,528)		
295 MISC RENTALS-GA	0	0	0	RENTAL SCHEDULE	
296 MISC CLASSES - GA	31,024	7,762	23,262	VARIES	
327 ADVENTURE CAMPS	77,390	59,734	17,656	155	170
336 TENNIS	58,740	42,741	15,999	60	65
601 OPEN GYM	1,483	0	1,483	3 PER VISIT	
602 GYM RENTALS	40,471	0	40,471	RENTAL SCHEDULE	
603 MEETING ROOM RENTALS	24,371	0	24,371	RENTAL SCHEDULE	
604 SHELTER RENTALS	28,570	0	28,570	RENTAL SCHEDULE	
605 BALL DIAMOND RENTALS	82,507	0	82,507	RENTAL SCHEDULE	
606 MULTI-USE FIELD RENTALS	101,767	0	101,767	RENTAL SCHEDULE	
	446,323	275,765	170,558		

NORTH OF THE RIVER RECREATION AND PARK DISTRICT  
LEVEL OF SERVICE FY 2023-2024


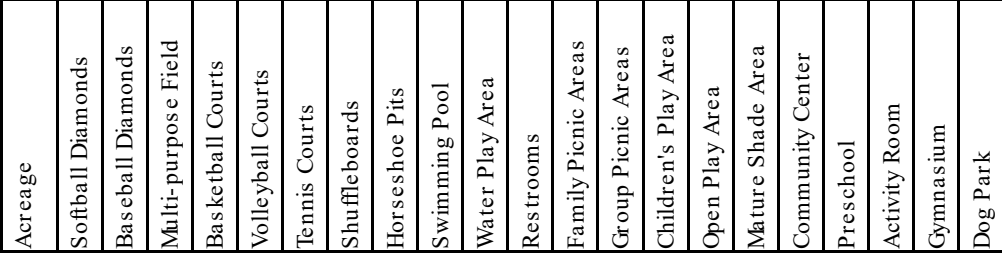
NO. PROGRAM NAME	REVENUE	EXPENSE	DIFFERENCE	FEE	OUT DIST FEE
<b>RIVERLAKES ADMIN</b>	0	123,679	(123,679)		
298 MISC PROGRAMS	3,450	3,700	(250)	CONTRACT	
325 SPORTS CAMPS	72,050	27,705	44,345	159	169
601 OPEN GYM	1,360	0	1,360	3 PER VISIT	
602 GYM RENTALS	37,400	0	37,400	RENTAL SCHEDULE	
603 MEETING ROOM RENTALS	73,255	0	73,255	RENTAL SCHEDULE	
604 SHELTER RENTALS	21,480	0	21,480	RENTAL SCHEDULE	
605 BALL DIAMOND RENTALS	10,225	0	10,225	RENTAL SCHEDULE	
606 MULTI-USE FIELD RENTALS	9,710	0	9,710	RENTAL SCHEDULE	
606 MISC CLASSES-RL	7,160	8,211	(1,051)	VARIES	
	236,090	163,295	72,795		
<b>COMMUNITY ACTIVITIES TOTAL</b>	<b>1,175,850</b>	<b>1,038,581</b>	<b>137,269</b>		
<b>YOUTH SPORTS ADMIN</b>		46,578	(46,578)		
406 YOUTH BASKETBALL	56,175	10,541	45,634	95	110
415 YOUTH SUMMERBALL	80,625	69,433	11,192	120	125
418 TOT SPORTS	39,745	31,515	8,230	54	59
	176,545	158,067	18,478		
<b>ADULT SPORTS ADMIN</b>	0	25,732	(25,732)		
440 ADULT VOLLEYBALL	30,000	17,970	12,030	375 PER TEAM	
450 ADULT SOFTBALL	47,790	33,578	14,212	450 PER TEAM	
455 ADULT BASKETBALL	60,000	74,811	(14,811)	625 PER TEAM	
566 MISCELLANEOUS	16,000	6,373	9,627	VARIES	
	153,790	158,464	(4,674)		
<b>AQUATICS ADMIN</b>	0	28,706	(28,706)		
490 POOL RENTALS-GA	23,840	46,079	(22,239)	RENTAL SCHEDULE	
491 SWIM LESSONS-GA	30,543	0	30,543	48/52	53/57
494 REC SWIM-GA	100	0	100	1 PER VISIT	
500 POOL RENTALS-NOR	0	0	0	RENTAL SCHEDULE	
501 SWIM LESSONS-NOR	0	0	0	48/52	53/57
504 REC SWIM-NOR	0	0	0	1 PER VISIT	
515 LIFEGUARD TRAINING	4,375	7,007	(2,632)	170	
	58,858	81,792	(22,934)		
<b>AFTER SCHOOL SPORTS ADMIN</b>	0	10,449	(10,449)		
531 VOLLEYBALL	10,852	19,744	(8,892)	94	99
532 BASKETBALL	22,342	47,845	(25,503)	102	107
533 TRACK	65,173	53,650	11,523	84	89
489 MISC	0	0	0		
	98,367	131,688	(33,321)		
<b>SPORTS AND AQUATICS TOTAL</b>	<b>487,560</b>	<b>530,011</b>	<b>(42,451)</b>		

NORTH OF THE RIVER RECREATION AND PARK DISTRICT  
LEVEL OF SERVICE FY 2023-2024

NO. PROGRAM NAME	REVENUE	EXPENSE	DIFFERENCE	FEE	OUT DIST FEE
<b>SENIOR PROGRAMS ADMIN</b>	0	159,415	(159,415)		
300 OTHER GRANTS	0	0	0		
564 RENTALS-SAC	5,500	0	5,500	RENTAL SCHEDULE	
571 DANCE CLASSES-SAC	4,500	536	3,964	VARIES	
575 SENIOR MARKETPLACE	480	0	480	20	VENDORS
	10,480	159,951	(149,471)		
SR NUTRITION SERVICES	320,921	320,921	0	GRANTS / DONATIONS	
SR HOME DELIVERED MEALS	589,223	589,223	0	GRANTS / DONATIONS	
<b>SENIOR SERVICES TOTAL</b>	<b>920,624</b>	<b>1,070,095</b>	<b>(149,471)</b>		
<b>DIVISION TOTAL</b>	<b>4,680,380</b>	<b>5,123,470</b>	<b>(443,090)</b>		



Supplemental Information

																							
	Acreage	Softball Diamonds	Baseball Diamonds	Multi-purpose Field	Baseball Courts	Volleyball Courts	Tennis Courts	Shuffleboards	Horseshoe Pits	Swimming Pool	Water Play Area	Restrooms	Family Picnic Areas	Group Picnic Areas	Children's Play Area	Open Play Area	Mature Shade Area	Community Center	Preschool	Activity Room	Gymnasium	Dog Park	
NOR Park	3.1																						
Almondale Park	12.1				1	2		1					3	1									
Emerald Cove Park	12.4				1	1		1					3	1									
Fruitvale-Norris Park	17.6		4		2		2	2					14	2									
Greenacres Park	13.5	2						1					3	1									
Liberty Park	21.3												4	1									
Madison Grove Park	12				1	2	2						3	1									
McCray Park	1.8												6										
Mondavi Park	9.3				1								3	1									
North Beardsley Park	7.0	1											7	1									
North Highland Park	10.5	1			2	2								2									
North Meadows Park	8.8	1			1	2							3	1									
North Rosedale Park	14.4	4			1.5		1						3	1									
Olive Park East	2.5												3										
Olive Park West	2.5				.5								3										
Polo Community Park	40	4	1		1	2							4	1									
Riverlakes Park	8												3	3									
Rasmussen Center	4.4						2	6															
Riverview Park	20.9		1		1			2					10	2									
San Lauren Park	8.1				1								5	1									
Sears Park	2.0												5										
Silver Oak Park	9.8				1.5	2	2						3	1									
Standard Park	18.5	1			1.5								10	1									
Westdale Park	9.3	1			1		2						3	1									

NOR operates 24 park sites spanning 260 acres in the 93308, 93312, and 93314 zip codes.

### RECREATION/ SPORT PROGRAMS

- |                                    |                           |                                |
|------------------------------------|---------------------------|--------------------------------|
| Junior Theatre                     | Water Safety Training     | Line Dance                     |
| Martial Arts                       | Adult Tennis              | Adult Kickball                 |
| Adult Volleyball                   | Senior Exercise Class     | Open Gym Basketball            |
| Creative Corner                    | Public Swim               | Tot Olympics                   |
| Open Disc Golf                     | Computer Classes          | Adult Indoor Soccer            |
| Neighborhood Place Learning Center | Adult Volleyball          | Greenacres Co-op Preschool     |
| Adult Softball                     | Riverview Co-op 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                    |
| Robots for Tots                    | Kiddos in the Kitchen     | Special Events                 |

### PARTNERED WITH

- Supertots – Soccer, Basketball, Multi-Sport, Baseball
- '99 Sports – Volleyball, Flag Football
- KCFA – Fencing & Parafencing
- League of Dreams – Adaptive Baseball
- Kern Aging Exercise Class



## NORTH OF THE RIVER RECREATION & PARK DISTRICT 2023-2024 FINAL OPERATING BUDGET

### DISTRICT STAFFING

District staffing for Fiscal Year (FY) 2023-2024 is budgeted for 143.6 Full Time Equivalents (FTE); an increase of 29.2 positions over FY 2022-2023 adopted staffing level of 114.4 FTE.

### DISRICT POSITIONS BY DEPARTMENT

Department	FY 2022-2023		FY 2023-2024		Change
	Hours	FTE	Hours	FTE	
Administration	8,060	3.9	13,000	6.3	2.4
Business Services	10,140	4.9	9,620	4.6	-0.3
Creative and Technology Services	5,408	2.6	4,280	2.1	-0.5
Parks and Facilities					
Maintenance	9,984	4.8	22,724	10.9	6.1
Park 1	43,264	20.8	37,856	18.2	-2.6
Park 2	34,528	16.6	31,200	15.0	-1.6
Security	10,736	5.2	10,980	5.3	0.1
Recreation/Community Activities					
Administration	10,691	5.1	17,771	8.5	3.4
Community Activities	258	0.1	156	0.1	0.0
Green Acres	16,691	8.0	14,044	6.8	-1.3
Neighborhood Place	7,246	3.5	6,882	3.3	-0.2
Riverlakes	16,597	8.0	11,487	5.5	-2.5
Riverview	6,992	3.4	7,408	3.6	0.2
Explore Program	25,482	12.3	76,556	36.8	24.6
Senior Services	6,678	3.2	4,928	2.4	-0.8
Congregate Meals	7,126	3.4	7,017	3.4	-0.1
Home Meals Delivery	13,939	6.7	17,884	8.6	1.9
Planning and Construction	4,160	2.0	4,992	2.4	0.4
<b>Totals</b>	<b>237,980</b>	<b>114.4</b>	<b>298,785</b>	<b>143.6</b>	<b>29.2</b>

# NOR Recreation and Park District

## FY23-24 Final Salary Schedule

### EXEMPT FULL-TIME

WC Code	POSITION	
8810	General Manager	\$79.33

WC Code	POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
9410	Supt. Of Recreation & Community Serv	\$43.80	\$45.99	\$48.28	\$50.70	\$53.23	\$55.90	\$58.69
9410	Supt of Parks and Facilities	\$43.80	\$45.99	\$48.28	\$50.70	\$53.23	\$55.90	\$58.69
8810	Finance Director	\$41.77	\$43.86	\$46.05	\$48.35	\$50.77	\$53.31	\$55.98
8810	Human Resource Director	\$41.77	\$43.86	\$46.05	\$48.35	\$50.77	\$53.31	\$55.98
8810	Planning/Construction Director	\$41.77	\$43.86	\$46.05	\$48.35	\$50.77	\$53.31	\$55.98
9420	Supervisor II	\$34.28	\$36.00	\$37.80	\$39.69	\$41.67	\$43.76	\$45.94
9420	Supervisor I	\$33.40	\$35.07	\$36.83	\$38.67	\$40.60	\$42.63	\$44.76

**Supervisor I:** Parks, Recreation/Sports, Community Services, Aquatics, Security, Senior Services, Children's Services / Neighborhood Place, Marketing & Technical Services

**Supervisor II:** Parks, Recreation/Sports

NOR Recreation and Park District

FY23-24 Final 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	\$30.84	\$32.38	\$34.00	\$35.70	\$37.48	\$39.36	\$41.33
9420	Head Cook/Kitchn Manager	\$25.94	\$27.23	\$28.59	\$30.02	\$31.53	\$33.10	\$34.76
9420	Lead Park Maintenance Worker	\$25.62	\$26.90	\$28.25	\$29.66	\$31.14	\$32.70	\$34.33
9420	Maintenance Technician	\$25.62	\$26.90	\$28.25	\$29.66	\$31.14	\$32.70	\$34.33
9410	Recreation Specialist	\$23.68	\$24.86	\$26.10	\$27.41	\$28.78	\$30.22	\$31.73
8810	Digital Content Specialist	\$23.68	\$24.86	\$26.10	\$27.41	\$28.78	\$30.22	\$31.73
8810	Payroll Coordinator	\$23.58	\$24.76	\$26.00	\$27.30	\$28.67	\$30.10	\$31.60
8810	Administrative Assistant	\$22.76	\$23.90	\$25.10	\$26.35	\$27.67	\$29.05	\$30.51
9410	Head Teacher	\$22.37	\$23.48	\$24.66	\$25.89	\$27.19	\$28.54	\$29.97
8810	Planner	\$21.14	\$22.19	\$23.30	\$24.47	\$25.69	\$26.98	\$28.33
9420	Park Maintenance Worker II	\$20.93	\$21.97	\$23.07	\$24.23	\$25.44	\$26.71	\$28.04
8810	Office Spclst - Clerk IV	\$20.83	\$21.87	\$22.97	\$24.12	\$25.32	\$26.59	\$27.92
8810	Account Clerk II	\$20.00	\$21.00	\$22.05	\$23.16	\$24.31	\$25.53	\$26.81
8810	Office Tech - Clerk III	\$19.57	\$20.55	\$21.58	\$22.66	\$23.79	\$24.98	\$26.23
9420	Park Maintenance Worker I	\$18.98	\$19.93	\$20.93	\$21.98	\$23.08	\$24.23	\$25.44
9420	Ranger	\$18.90	\$19.85	\$20.84	\$21.88	\$22.97	\$24.12	\$25.33
8810	Office Clerk II	\$18.47	\$19.39	\$20.36	\$21.38	\$22.45	\$23.57	\$24.75
9420	Custodian II	\$17.89	\$18.79	\$19.73	\$20.71	\$21.75	\$22.84	\$23.98
9410	Facility Attendant	\$17.87	\$18.77	\$19.70	\$20.69	\$21.72	\$22.81	\$23.95
9410	Senior Services Coordinator	\$17.45	\$18.32	\$19.24	\$20.20	\$21.21	\$22.27	\$23.39
9420	Cook	\$17.37	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27
8810	Office Clerk I	\$17.37	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27

**NOR Recreation and Park District**  
**FY23-24 Final Salary Schedule**

**REGULAR PART-TIME**

WC Code	POSITION	Minimum	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	Maximum
8810	Accountant	\$30.84	\$32.38	\$34.00	\$35.70	\$37.48	\$39.36	\$41.33
9410	Recreation Specialist	\$23.68	\$24.86	\$26.10	\$27.41	\$28.78	\$30.22	\$31.73
8810	Administrative Assistant	\$22.76	\$23.90	\$25.10	\$26.35	\$27.67	\$29.05	\$30.51
9410	Head Teacher	\$22.37	\$23.48	\$24.66	\$25.89	\$27.19	\$28.54	\$29.97
8810	Office Specialist -Clerk IV	\$20.83	\$21.87	\$22.97	\$24.12	\$25.32	\$26.59	\$27.92
8810	Office Technician -Clerk III	\$19.57	\$20.55	\$21.58	\$22.66	\$23.79	\$24.98	\$26.23
9420	Park Maintenance Worker I	\$18.98	\$19.93	\$20.93	\$21.98	\$23.08	\$24.23	\$25.44
9420	Ranger	\$18.90	\$19.85	\$20.84	\$21.88	\$22.97	\$24.12	\$25.33
9420	Custodian II	\$17.89	\$18.79	\$19.73	\$20.71	\$21.75	\$22.84	\$23.98
9410	Facility Attendant	\$17.87	\$18.77	\$19.70	\$20.69	\$21.72	\$22.81	\$23.95
9410	Sports Coordinator	\$17.87	\$18.77	\$19.70	\$20.69	\$21.72	\$22.81	\$23.95
9410	Senior Services Coordinator	\$17.45	\$18.32	\$19.24	\$20.20	\$21.21	\$22.27	\$23.39
8810	Office Clerk II	\$18.47	\$19.39	\$20.36	\$21.38	\$22.45	\$23.57	\$24.75
9410	Teacher	\$17.37	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27
9420	Cook	\$17.37	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27
8810	Account Clerk I	\$17.37	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27
9420	Custodian I	\$17.37	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27
9420	Kitchen Aide	\$17.37	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27
9420	Kitchen Coordinator	\$17.37	\$18.24	\$19.15	\$20.10	\$21.11	\$22.16	\$23.27

**NOR Recreation and Park District  
FY23-24 Final Salary Schedule**

**HOURLY RATE - FLAT RATE**

WC Code	JOB TITLE	Hourly Rate	FlatRate	Hourly Rate
9410	Coach I	\$15.50	<i>Rugby</i> School Employee *	\$16.25
9410	Coach II	\$16.00	<i>Afterschl/Tot Sports</i>	
9410	Coach III	\$16.25	<i>Open</i>	
9410	Scorekeeper	\$15.50		
9410	Official I (Adult)		\$15.50 (Per Game)	
9410	Official II (Adult)		\$17.00 (Per Game)	
9410	Official III (Adult)		\$20.00 (Per Game)	
9410	Official I (AS)		\$15.50 (Per Game)	Afterschool Sports
9410	Official II (AS)		\$16.55 (Per Game)	Afterschool Sports
9410	Official III (AS)		\$20.50 (Per Game)	Afterschool Sports
9410	Official I (SB)		\$15.50 (Per Game)	Summerball
9410	Official II (SB)		\$20.50 (Per Game)	Summerball
9410	Official III (SB)		\$30.50 (Per Game)	Summerball
9410	Afterschool Site Coordinator	\$15.50-\$16.50		School Employee * \$20.00
9410	Aquatics Coordinator	\$15.50-\$16.50		Individuals teaching WSI/LT
9410	Recreation Coordinator	\$15.50-\$16.50		
9410	Recreation Leader I	\$15.50		
9410	Recreation Leader II	\$16.00		
9410	Recreation Leader III	\$16.50		
9410	Instructor I	\$15.50		
9410	Instructor II	\$16.00		
9410	Instructor III	\$16.50-\$18.50		Or paid by agreement
9410	Courier	\$15.50		
9410	Home Delivery Driver	\$15.50		
9410	Training	\$15.50		
8810	Project Support ****	\$25.00		
9420	Maintenance Project Assistant ****	\$18.50		
9410	Substitute - Regular part time positions			Flat rate within regular p/t position's salary range
9410	Lifeguard I	\$15.50		
9410	Lifeguard II	\$15.75		
9410	Lifeguard III	\$16.00		
9410	Aquatics Instructor I	\$15.50		
9410	Aquatics Instructor II	\$15.75		
9410	Aquatics Instructor III	\$16.00		
9410	Assistant Pool Manager	\$16.50		
9410	Pool Manager I	\$17.50		
9410	Pool Manager II	\$17.75		
9410	Pool Manager III	\$18.00		

**9410 Standard School District - Explore Program Contract**

	Program Leader I	\$18.00	9410	Program Leader IV	\$19.50
	Program Leader II	\$18.50	9410	Program Leader V	\$20.00
	Program Leader III	\$19.00	9410	Program Leader -Sum	\$22.00

**9410 Norris School District - Extended Learning Program**

	Program Leader I & II & III	\$16.26		Program Leader VII	\$18.90
	Program Leader IV	\$16.49		Program Leader VIII	\$19.44
	Program Leader V	\$17.70		Program Leader IX	\$20.01
	Program Leader VI	\$18.37			

**TRAINING  
FY 2023-2024**

<b>BOARD OF DIRECTORS (10105)</b>	\$1,000
Miscellaneous Trainings	
<b>HANEY (10101)</b>	3,500
CPRS, CARPD	
<b>GRIJALVA/STAFF (10102)</b>	23,300
HR Conference/Trainings and Workshops	
<b>McARTHUR/STAFF (10200)</b>	6,250
Webinars/GFOA, CalPERS	
<b>LaFEBRE/STAFF (10300, 10301)</b>	2,972
Laserfice, CPRS Conference	
<b>SANDERS (41400)</b>	4,200
CSDA Meetings, CPRS, ASLA	
<b>SANCHEZ/STAFF (10501 31592)</b>	3,500
Inhouse, STMA, CPRS, PAPA	
<b>MARTIN/STAFF (10502)</b>	3,350
CAPCA, PAPA, DPR	
<b>EVANS (10510)</b>	6,000
CPRS, MMS, CPSI	
<b>MCDONALD (10512 10513)</b>	800
Safety, Lifeguard	
<b>LOBASSO/STAFF (10600)</b>	10,520
CPRS. Misc	
<b>SILVA (10606)</b>	514
CPRS Conference, Miscellaneous	
<b>QUILL/STAFF (10609)</b>	1,686
CPRS Conference	
<b>INGALLS (10680)</b>	2,172
CPRS. Safe Serve	
<b>TOTAL</b>	<b>\$69,764</b>

**REQUESTED – UNDER MANAGEMENT REVIEW**

**MEMBERSHIPS  
FY 2023-2024**

<b>AGENCY (10105)</b> Bakersfield Chamber, CARPD, CPRS, CSDA, KCSDA, LERN, NRPA	\$17,000
<b>GRIJALVA/STAFF (10102)</b> SHRM, HR ATD	1,210
<b>McARTHUR/STAFF (10200)</b> GFOA, CSFMO, CDSA	420
<b>LaFEBRE/STAFF (10300)</b> CPRS	330
<b>SANDERS (41400)</b> CPRS, ASLA	630
<b>SANCHEZ/STAFF (10501)</b> STMA, DPR, PAPA	550
<b>MARTIN/STAFF (10502)</b> CAPCA, PAPA, STMA	1,650
<b>EVANS (10510)</b> CPRS, PAPA	550
<b>LOBASSO/STAFF (10600)</b> CPRS. Misc	2,218
<b>QUILL/STAFF (10609)</b> CPRS	175
<b>INGALLS (10680)</b> CPRS, MOW of America	175
<b>TOTAL</b>	\$24,908

## NORTH OF THE RIVER RECREATION FOUNDATION FINAL BUDGET FY 2023-2024

<u>Projected Income</u>	<u>Final Budget</u>	<u>Totals</u>
<b>Grants, Donations &amp; Contributions</b>		
439211 Program Grants	\$ 25,000	
457002 Donations - Miscellaneous	\$ 1,500	
457007 Donations - Rasmussen SAC	3,250	
<b>Total Grants, Donations &amp; Contributions</b>	<b>\$ 29,750</b>	
<b>Total Projected Revenue</b>		<b>\$ 29,750</b>
<b>Projected Expenses</b>		
<b>Disbursement of Designated Funds</b>		
538200 Grant Program Services	\$ -	
538202 Program Services - Misc.	500	
538207 Program Services - Rasmussen SAC	2,000	
538209 Program Services - MOW	2,050	
538211 Program Services - Neighborhood Place	25,000	
538222 Program Services - Junior Theatre	-	
<b>Total Disbursement Designated Funds</b>	<b>\$ 29,550</b>	
<b>Operating Expenses</b>		
562200 Permits & Licenses	200	
<b>Total Operating Expenses</b>	<b>200</b>	
<b>Total Projected Expenses</b>		<b>\$ 29,750</b>
<b>Available Fund Balance Beginning of FY 2023-2024</b>		<b>\$ 218,000</b>
<b>Projected Fund Balance End of FY 2023-2024</b>		<b>\$ 218,000</b>



**THE BOARD OF DIRECTORS  
OF THE  
NORTH OF THE RIVER RECREATION AND PARK DISTRICT**

IN THE MATTER OF:

**ADOPTION OF FINAL APPROPRIATION LIMIT  
FOR FISCAL YEAR 2023-2024**

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I, Racheal Garcia, Clerk of the Board of Directors of the North of the River Recreation and Park District, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director Douglass and seconded by Director Madden was duly passed and adopted by said Board of Directors at an official meeting thereof this 17<sup>th</sup> day of July 2023 by the following vote to wit:

AYES: Douglass; Madden; Ruettggers; VanAlstein

NOES: None

ABSENT: Nabors

ABSTAIN: None

  
\_\_\_\_\_

Clerk of the Board of Directors of  
the North of the River Recreation  
and Park District

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**RESOLUTION #21-23**

WHEREAS, the Board of Directors is required to adopt an appropriation limit for each fiscal year; and

WHEREAS, using data supplied by the State Controller's Office, this limit for Fiscal Year 2023-2024 is determined to be \$29,250,701; and

WHEREAS, this limit applies to all proceeds from taxes; and

WHEREAS, the Board of Directors has advertised this limit and made the calculations available for inspection.

NOW, THEREFORE, BE IT RESOLVED THAT the Board of Directors adopts the Appropriation Limit for Fiscal Year 2023-2024 in the amount of \$29,250,701.

**THE BOARD OF DIRECTORS**  
**OF THE**  
**NORTH OF THE RIVER RECREATION AND PARK DISTRICT**

IN THE MATTER OF:

**ADOPTION OF FINAL OPERATING BUDGET  
FOR FISCAL YEAR 2023-2024**

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I, Racheal Garcia, Clerk of the Board of Directors of the North of the River Recreation and Park District, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director Madden and seconded by Director Douglass was duly passed and adopted by said Board of Directors at an official meeting thereof this 17th day of July 2023 by the following vote to wit:

AYES: Douglass; Madden; Ruettggers; VanAlstein

NOES: None

ABSENT: Nabors

ABSTAIN: None



Clerk of the Board of Directors of  
the North of the River Recreation  
and Park District

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**RESOLUTION #22-23**

WHEREAS, the North of the River Recreation and Park District adopts an annual budget to provide financial guidelines for operations; and

WHEREAS, the District Board adopted a Preliminary Operating Budget of \$15,694,122 and Reserve/Contingency Budget of \$11,381,988 for the Fiscal Year 2023-2024 totaling \$27,076,110 on June 19, 2023, and said budget was advertised and made available for public review; and

WHEREAS, the Board has conducted a public hearing on this budget and determined a need for expenditure appropriations in the amount of \$15,694,122 and reserves/contingencies in the amount of \$11,381,988.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors adopts an Operating and Reserve Budget for Fiscal Year 2023-2024 of \$27,076,110.

**THE BOARD OF DIRECTORS**  
**OF THE**  
**NORTH OF THE RIVER RECREATION AND PARK DISTRICT**

IN THE MATTER OF:

**ADOPTION OF FINAL CAPITAL PROJECTS  
BUDGET FOR FISCAL YEAR 2023-2024**

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I, Racheal Garcia, Clerk of the Board of Directors of the North of the River Recreation and Park District, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director Madden and seconded by Director VanAlstein was duly passed and adopted by said Board of Directors at an official meeting thereof this 17th day of July 2023 by the following vote to wit:

AYES: Douglass; Madden; Ruettggers; VanAlstein

NOES: None

ABSENT: Nabors

ABSTAIN: None



Clerk of the Board of Directors of  
the North of the River Recreation  
and Park District

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**RESOLUTION #23-23**

WHEREAS, the North of the River Recreation and Park District adopts an annual budget to provide financial guidelines for operations; and

WHEREAS, the District Board adopted a Preliminary Capital Projects Budget for the Fiscal Year 2023-2024 in the amount of \$3,798,965 on June 19, 2023, and said budget was advertised and made available for public review; and

WHEREAS, the Board has conducted a public hearing on this budget and determined a need for capital expenditure appropriations in the amount of \$3,798,965.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors adopts a Capital Projects and Reserve Budget for Fiscal Year 2023-2024 of \$3,798,965.