



Tehachapi Valley
Recreation & Park District

**TEHACHAPI VALLEY
RECREATION AND PARK DISTRICT
490 WEST D STREET, TEHACHAPI, CA 93561**

**REGULAR BOARD MEETING
TUESDAY, AUGUST 15, 2023, 5:30 P.M.**

BOARD OF DIRECTORS

KALEB JUDY, CHAIRPERSON
IAN STEELE, VICE-CHAIRPERSON
DWIGHT DREYER, DIRECTOR
SANDY CHAVEZ, DIRECTOR
MARYANN PACIULLO, DIRECTOR

A G E N D A

1. FLAG SALUTE

2. ROLL CALL

3. PUBLIC COMMENTS

The Tehachapi Valley Recreation and Park District Board of Directors welcome public comments on any items within the subject matter jurisdiction of the District. We respectfully request that this public forum be utilized in a positive and constructive manner. Items addressed during Public Comment section are generally matters not included on the posted agenda and therefore the Board will take no action at this meeting. Such items, however, may be added to a future meeting's agenda. Speakers are limited to two (2) minutes. Please state your name or organization represented, if any, before making presentation. Thank you.

4. CONSENT CALENDAR

All items listed on the Consent Calendar shall be considered routine and will be enacted by one vote. There will be no separate discussion of these items unless a member of the Board request specific items to be removed from the Consent Calendar for separate action.

- A. Clerk Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 3).
- B. Approval of the Preliminary Financial Reports for May, 2023 (Pages 4-13).
- C. Approval of Minutes from the Regular Board Meeting held May 23, 2023 (Pages 14-15).
- D. Approval of Tehachapi Valley Recreation and Park District's 2023 Organizational Chart, (Pages 16).

5. OPERATIONS MANAGER REPORT

6. DISTRICT MANAGER REPORT

7. AGENDA ITEMS

A. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Final Budget for Fiscal Year 2023/2024.

1. Public Hearing

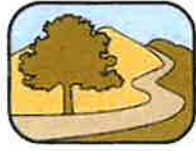
2. Approval of Tehachapi Valley Recreation and Park District's Final Budget for Fiscal Year 2023/2024 - Discussion/Approval, Resolution #4-23 (Pages 17-38).

8. BOARD OF DIRECTORS' TIME

Opportunity for the Board to comment on items not listed on the agenda.

9. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on September 19, 2023.



Tehachapi Valley

Recreation & Park District

CERTIFICATE OF POSTING AGENDA

I, the Clerk of the Tehachapi Valley Recreation and Park District Board of Directors hereby certify that a copy of the August 15, 2023, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, August 11, 2023, at 5:30 P.M. approximately:

- TVRPD District Office, 490 West D Street, Tehachapi, California 93561
- The TVRPD Web site at www.tvrpd.org

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 11th day of August 2023.

Dated this 11th day of August 2023.

Carrie Champlin
Carrie Champlin
Clerk of the Board of Directors



Tehachapi Valley Recreation and Park District

Balance Sheet
As of May 31, 2023

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	516,133.49
1004 Check BOTS 4470	193,395.87
1005 County Treasury Capital Projects Fund	329,068.19
1006 County FMV	-29,325.00
1051 Change Fund	1,100.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,010,772.55
Accounts Receivable	
1200 Accounts Receivable	24,709.31
Total Accounts Receivable	\$24,709.31
Other Current Assets	
1091 Merchant Services Receivable	33,047.92
1210 Inventory Asset	11,948.30
Total Other Current Assets	\$44,996.22
Total Current Assets	\$1,080,478.08
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,716,880.08
1163 Equipment	1,366,300.22
1166 Furniture & Fixtures	39,040.40
1167 Machinery	47,089.24
1170 Accumulated Depreciation	-3,504,736.00
1180 Fleet Vehicles and Equipment	224,221.25
Total Fixed Assets	\$2,595,921.47
Other Assets	
1901 DOR-Pension Contributions	71,317.00
1903 DOR-Pension Related	51,784.00
Total Other Assets	\$123,101.00
TOTAL ASSETS	\$3,799,500.55
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	24,766.40
Total Accounts Payable	\$24,766.40
Credit Cards	



Tehachapi Valley Recreation and Park District

Balance Sheet As of May 31, 2023

	TOTAL
2010 Cardmember Services Payable	30,421.86
Total Credit Cards	\$30,421.86
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	74,377.73
2207 Sales tax payable-In House	41.31
2207-2 Sales Tax Payable-Square	0.27
2210 Payroll Liabilities	7,610.44
Total Other Current Liabilities	\$82,029.75
Total Current Liabilities	\$137,218.01
Long-Term Liabilities	
2310 Loan Payable 2016	367,327.00
2900 Net Pension Liability	62,091.00
2902 DIR-Pension Related	85,154.00
Total Long-Term Liabilities	\$514,572.00
Total Liabilities	\$651,790.01
Equity	
3010 Net Investment In Capital Assets	1,159,131.09
3020 Restricted Funds	632,624.69
3110 Retained Earnings	1,119,303.43
Net Income	236,651.33
Total Equity	\$3,147,710.54
TOTAL LIABILITIES AND EQUITY	\$3,799,500.55



Tehachapi Valley Recreation and Park District

Profit and Loss

May 2023

	TOTAL		
	MAY 2023	JUL 2022 - MAY 2023 (YTD)	% OF INCOME
Income			
4010 Property Taxes	8,498.72	1,128,059.42	9.11 %
4020 Interest Income	2,741.21	6,270.26	2.94 %
4020.1 Interest Income Cap Proj Fund	2,037.34	4,661.65	2.18 %
4030 Adult Program Revenues	3,478.00	31,293.90	3.73 %
4050 Facility Revenue	29,460.85	176,063.52	31.59 %
4210 Events Revenues	1,585.00	28,707.00	1.70 %
4213 Operational Grants	7,770.00	88,070.00	8.33 %
4215 Capital Grants	1,665.00	34,243.00	1.79 %
4216 Scholarship Donations		135.00	
4300 Youth Program Revenues	42,136.00	351,366.32	45.18 %
4610 Billable Expense Income		4,875.64	
4650 Discounts given	-6,359.44	-61,311.06	-6.82 %
4704 Sales	251.72	7,082.18	0.27 %
Total Income	\$93,264.40	\$1,799,516.83	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs	413.40	5,973.38	0.44 %
5002 Fish Stocking	25,038.25	25,038.25	26.85 %
5004 Contracted Classes Costs	250.00	2,000.00	0.27 %
5005 Events Costs	-1,725.38	31,620.25	-1.85 %
5008 Youth Program Costs	8,871.08	49,705.68	9.51 %
5110 Scholarship Fund Expense	192.15	995.78	0.21 %
5704 Purchases for Resale		1,535.15	
Total Cost of Goods Sold	\$33,039.50	\$116,868.49	35.43 %
GROSS PROFIT	\$60,224.90	\$1,682,648.34	64.57 %
Expenses			
6000 Employee Costs	81,416.74	1,028,850.52	87.30 %
7010 Advertising & Marketing	1,843.27	22,033.20	1.98 %
7020 Bank Service Charges	2,385.20	24,309.95	2.56 %
7025 Cash Short/Over	-0.50	-36.74	-0.00 %
7030 Dues & Subscriptions	1,309.27	14,194.04	1.40 %
7035 Equipment Rents & Leases	387.81	6,744.62	0.42 %
7050 Insurance		64,412.00	
7056 Interest Expense		7,254.38	
7060 Licenses & Fees	890.00	24,007.90	0.95 %
7070 Maintenance	12,670.52	116,547.72	13.59 %
7084 Meals & Entertainment	492.09	7,050.85	0.53 %
7090 Office Supplies	1,351.06	10,617.05	1.45 %
7120 Professional Development	2,165.17	15,400.06	2.32 %
7150 Professional Fees	5,250.00	80,655.68	5.63 %



Tehachapi Valley Recreation and Park District

Profit and Loss

May 2023

	TOTAL		
	MAY 2023	JUL 2022 - MAY 2023 (YTD)	% OF INCOME
7160 Property Tax Collection Fee		4,161.50	
7165 Safety Equipment		3,046.65	
7180 Security	219.45	2,863.95	0.24 %
7210 Telephone and Internet	1,365.14	12,523.49	1.46 %
7230 Uniforms & Apparel	3,146.13	6,598.58	3.37 %
7250 Utilities	16,274.10	98,549.77	17.45 %
Total Expenses	\$131,165.45	\$1,549,785.17	140.64 %
NET OPERATING INCOME	\$ -70,940.55	\$132,863.17	-76.06 %
Other Income			
8020 Insurance Settlement Proceeds		1,484.10	
8040 TVRPD Development Fee Revenues	5,392.60	102,341.20	5.78 %
Total Other Income	\$5,392.60	\$103,825.30	5.78 %
Other Expenses			
8610 Reimbursed Expenses		37.14	
Total Other Expenses	\$0.00	\$37.14	0.00%
NET OTHER INCOME	\$5,392.60	\$103,788.16	5.78 %
NET INCOME	\$ -65,547.95	\$236,651.33	-70.28 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

May 2023

	TOTAL			
	MAY 2023	MAY 2022 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	8,498.72	2,857.10	5,641.62	197.46 %
4020 Interest Income	2,741.21	-0.04	2,741.25	6,853,125.00 %
4020.1 Interest Income Cap Proj Fund	2,037.34	0.00	2,037.34	
4030 Adult Program Revenues	3,478.00	3,938.00	-460.00	-11.68 %
4050 Facility Revenue	29,460.85	25,876.50	3,584.35	13.85 %
4210 Events Revenues	1,585.00	630.00	955.00	151.59 %
4213 Operational Grants	7,770.00	1,750.00	6,020.00	344.00 %
4215 Capital Grants	1,665.00		1,665.00	
4300 Youth Program Revenues	42,136.00	59,171.50	-17,035.50	-28.79 %
4650 Discounts given	-6,359.44	-13,081.20	6,721.76	51.38 %
4704 Sales	251.72	401.44	-149.72	-37.30 %
Total Income	\$93,264.40	\$81,543.30	\$11,721.10	14.37 %
Cost of Goods Sold				
5001 Adult Program Costs	413.40	3,336.90	-2,923.50	-87.61 %
5002 Fish Stocking	25,038.25		25,038.25	
5004 Contracted Classes Costs	250.00	300.00	-50.00	-16.67 %
5005 Events Costs	-1,725.38	200.00	-1,925.38	-962.69 %
5008 Youth Program Costs	8,871.08	6,934.27	1,936.81	27.93 %
5110 Scholarship Fund Expense	192.15	319.64	-127.49	-39.89 %
Total Cost of Goods Sold	\$33,039.50	\$11,090.81	\$21,948.69	197.90 %
GROSS PROFIT	\$60,224.90	\$70,452.49	\$ -10,227.59	-14.52 %
Expenses				
6000 Employee Costs	81,416.74	86,568.36	-5,151.62	-5.95 %
7010 Advertising & Marketing	1,843.27	2,520.79	-677.52	-26.88 %
7020 Bank Service Charges	2,385.20	1,227.65	1,157.55	94.29 %
7025 Cash Short/Over	-0.50		-0.50	
7030 Dues & Subscriptions	1,309.27	90.98	1,218.29	1,339.07 %
7035 Equipment Rents & Leases	387.81	585.45	-197.64	-33.76 %
7060 Licenses & Fees	890.00	700.53	189.47	27.05 %
7070 Maintenance	12,670.52	7,032.09	5,638.43	80.18 %
7084 Meals & Entertainment	492.09	413.47	78.62	19.01 %
7090 Office Supplies	1,351.06	1,297.21	53.85	4.15 %
7120 Professional Development	2,165.17	1,250.00	915.17	73.21 %
7150 Professional Fees	5,250.00	5,321.50	-71.50	-1.34 %
7165 Safety Equipment		-269.97	269.97	100.00 %
7180 Security	219.45	181.38	38.07	20.99 %
7210 Telephone and Internet	1,365.14	1,149.30	215.84	18.78 %
7230 Uniforms & Apparel	3,146.13	3,180.51	-34.38	-1.08 %
7250 Utilities	16,274.10	10,262.73	6,011.37	58.57 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

May 2023

	TOTAL			
	MAY 2023	MAY 2022 (PY)	CHANGE	% CHANGE
Total Expenses	\$131,165.45	\$121,511.98	\$9,653.47	7.94 %
NET OPERATING INCOME	\$ -70,940.55	\$ -51,059.49	\$ -19,881.06	-38.94 %
Other Income				
8040 TVRPD Development Fee Revenues	5,392.60	8,548.00	-3,155.40	-36.91 %
Total Other Income	\$5,392.60	\$8,548.00	\$ -3,155.40	-36.91 %
NET OTHER INCOME	\$5,392.60	\$8,548.00	\$ -3,155.40	-36.91 %
NET INCOME	\$ -65,547.95	\$ -42,511.49	\$ -23,036.46	-54.19 %



Tehachapi Valley Recreation and Park District

Statement of Cash Flows

May 2023

	TOTAL
OPERATING ACTIVITIES	
Net Income	-65,547.95
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-14,209.31
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	1,420.00
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	-2,697.60
1094 Merchant Services Receivable:Reserve America Credit Cards (BL Recon Rpt)	0.00
1121 Payroll Refunds	0.00
2000 Accounts Payable-General Fund	16,099.24
2010 Cardmember Services Payable	11,873.44
2200 Suspense	193.77
2207 Sales tax payable-In House	19.73
2207-2 Sales Tax Payable-Square	0.41
2211 Payroll Liabilities:CalPERS Payable	0.00
2231 Payroll Liabilities:Health Plan Payable	-590.05
2241 Payroll Liabilities:AFLAC Payable	-6.10
2250 Payroll Liabilities:Payroll Tax Liabilities	572.57
2252 Payroll Liabilities:GVAP2 Payable	-167.56
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	12,508.54
Net cash provided by operating activities	\$ -53,039.41
INVESTING ACTIVITIES	
1162 Improvements	-43,720.00
Net cash provided by investing activities	\$ -43,720.00
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-7,429.94
3022 Restricted Funds:Capital Projects	7,429.94
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$ -96,759.41
Cash at beginning of period	1,107,531.96
CASH AT END OF PERIOD	\$1,010,772.55



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July 2022 - May 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
Income				
4010 Property Taxes	1,128,059.42	1,183,549.00	-55,489.58	55,489.58
4020 Interest Income	6,270.26	10,000.00	-3,729.74	3,729.74
4020.1 Interest Income Cap Proj Fund	4,661.65		4,661.65	-4,661.65
4030 Adult Program Revenues	31,293.90	43,755.00	-12,461.10	12,461.10
4050 Facility Revenue	176,063.52	228,100.00	-52,036.48	52,036.48
4210 Events Revenues	28,707.00	37,400.00	-8,693.00	8,693.00
4213 Operational Grants	88,070.00	34,107.00	53,963.00	-53,963.00
4215 Capital Grants	34,243.00		34,243.00	-34,243.00
4216 Scholarship Donations	135.00		135.00	-135.00
4300 Youth Program Revenues	351,366.32	496,076.00	-144,709.68	144,709.68
4610 Billable Expense Income	4,875.64	5,000.00	-124.36	124.36
4650 Discounts given	-61,311.06	-70,300.00	8,988.94	-8,988.94
4704 Sales				
4707 Merchandise Sales-Taxable	7,082.18	2,600.00	4,482.18	-4,482.18
Total 4704 Sales	7,082.18	2,600.00	4,482.18	-4,482.18
Total Income	\$1,799,516.83	\$1,970,287.00	\$ -170,770.17	\$170,770.17
Cost of Goods Sold				
5001 Adult Program Costs	5,973.38	13,345.00	-7,371.62	7,371.62
5002 Fish Stocking	25,038.25	25,000.00	38.25	-38.25
5004 Contracted Classes Costs	2,000.00		2,000.00	-2,000.00
5005 Events Costs	31,620.25	45,682.00	-14,061.75	14,061.75
5008 Youth Program Costs	49,705.68	44,240.00	5,465.68	-5,465.68
5110 Scholarship Fund Expense	599.13		599.13	-599.13
5115 Chavez Scholarship Fund	396.65		396.65	-396.65
Total 5110 Scholarship Fund Expense	995.78		995.78	-995.78
5704 Purchases for Resale				
5707 Merchandise Purchases	1,535.15	3,100.00	-1,564.85	1,564.85
Total 5704 Purchases for Resale	1,535.15	3,100.00	-1,564.85	1,564.85
Total Cost of Goods Sold	\$116,868.49	\$131,367.00	\$ -14,498.51	\$14,498.51
GROSS PROFIT	\$1,682,648.34	\$1,838,920.00	\$ -156,271.66	\$156,271.66
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	781,145.60	845,000.00	-63,854.40	63,854.40
6020 Employee Taxable Allowances	328.10		328.10	-328.10
6050 Benefits				
6051 Employee MedDentalVisLife	72,576.43	76,500.00	-3,923.57	3,923.57
6055 Employee Retirement CalPERS	43,265.43	61,000.00	-17,734.57	17,734.57
6056 CalPERS Unfunded Liability Valuation	30,815.00	30,000.00	815.00	-815.00
6058 Employer Taxes	64,965.30	74,000.00	-9,034.70	9,034.70



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July 2022 - May 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
6070 Vacation, Sick, & Admin Leave		18,000.00	-18,000.00	18,000.00
6090 Worker's Compensation Insurance	35,054.66	38,000.00	-2,945.34	2,945.34
6099 Pension GASB 68	700.00	100,000.00	-99,300.00	99,300.00
Total 6050 Benefits	247,376.82	397,500.00	-150,123.18	150,123.18
Total 6000 Employee Costs	1,028,850.52	1,242,500.00	-213,649.48	213,649.48
7010 Advertising & Marketing	22,033.20	32,400.00	-10,366.80	10,366.80
7020 Bank Service Charges	24,309.95	19,500.00	4,809.95	-4,809.95
7025 Cash Short/Over	-36.74	20.00	-56.74	56.74
7030 Dues & Subscriptions	14,194.04	10,000.00	4,194.04	-4,194.04
7035 Equipment Rents & Leases	447.18	5,000.00	-4,552.82	4,552.82
7036 Maintenance Equipment Rental	279.14	800.00	-520.86	520.86
7037 Office Equipment Rental	6,018.30		6,018.30	-6,018.30
Total 7035 Equipment Rents & Leases	6,744.62	5,800.00	944.62	-944.62
7050 Insurance				
7052 HUB Insurance		500.00	-500.00	500.00
7055 Liability Insurance (Gen, Auto, Property)	64,412.00	65,000.00	-588.00	588.00
Total 7050 Insurance	64,412.00	65,500.00	-1,088.00	1,088.00
7056 Interest Expense	7,254.38	32,000.00	-24,745.62	24,745.62
7060 Licenses & Fees	24,007.90	30,340.00	-6,332.10	6,332.10
7070 Maintenance				
7071 Pool Chemicals	2,160.35	10,000.00	-7,839.65	7,839.65
7072 Building & Park Maintenance	70,114.01	97,800.00	-27,685.99	27,685.99
7073 Accessibility Upgrades	1,338.15		1,338.15	-1,338.15
7074 Equipment Maintenance	5,111.12	7,200.00	-2,088.88	2,088.88
7075 Fuel	17,066.75	20,000.00	-2,933.25	2,933.25
7076 Janitorial Supplies	7,644.85	16,000.00	-8,355.15	8,355.15
7077 Small Tools & Equipment	2,012.38	6,000.00	-3,987.62	3,987.62
7079 Fleet Maintenance	11,100.11	7,500.00	3,600.11	-3,600.11
Total 7070 Maintenance	116,547.72	164,500.00	-47,952.28	47,952.28
7084 Meals & Entertainment	7,050.85	7,000.00	50.85	-50.85
7090 Office Supplies	10,617.05	15,000.00	-4,382.95	4,382.95
7120 Professional Development	15,400.06	10,000.00	5,400.06	-5,400.06
7150 Professional Fees				
7151 Annual Audit	12,500.00	13,000.00	-500.00	500.00
7152 Bookkeeping & Payroll	53,652.76	50,000.00	3,652.76	-3,652.76
7153 Information Technology	12,739.92	12,000.00	739.92	-739.92
7155 Legal	1,763.00	15,000.00	-13,237.00	13,237.00
Total 7150 Professional Fees	80,655.68	90,000.00	-9,344.32	9,344.32
7160 Property Tax Collection Fee	4,161.50	12,000.00	-7,838.50	7,838.50
7165 Safety Equipment	3,046.65	3,500.00	-453.35	453.35



Tehachapi Valley Park and Recreation District

TVRPD Budget vs Actual 2022-2023

July 2022 - May 2023

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	REMAINING
7180 Security	2,863.95	3,900.00	-1,036.05	1,036.05
7210 Telephone and Internet	12,523.49	15,600.00	-3,076.51	3,076.51
7230 Uniforms & Apparel	6,598.58	6,500.00	98.58	-98.58
7250 Utilities				
7252 Electric Service	58,317.59	54,000.00	4,317.59	-4,317.59
7254 Gas Service	21,083.65	31,350.00	-10,266.35	10,266.35
7256 Sanitation Services	9,145.93	11,500.00	-2,354.07	2,354.07
7258 Water Service	7,993.20	8,955.00	-961.80	961.80
7259 Propane	2,009.40	1,200.00	809.40	-809.40
Total 7250 Utilities	98,549.77	107,005.00	-8,455.23	8,455.23
Total Expenses	\$1,549,785.17	\$1,873,065.00	\$ -323,279.83	\$323,279.83
NET OPERATING INCOME	\$132,863.17	\$ -34,145.00	\$167,008.17	\$ -167,008.17
Other Income				
8020 Insurance Settlement Proceeds	1,484.10		1,484.10	-1,484.10
8040 TVRPD Development Fee Revenues	102,341.20	100,000.00	2,341.20	-2,341.20
Total Other Income	\$103,825.30	\$100,000.00	\$3,825.30	\$ -3,825.30
Other Expenses				
8501 Fixed Asset Purchases		50,000.00	-50,000.00	50,000.00
8502 Capital Improvements		112,000.00	-112,000.00	112,000.00
8610 Reimbursed Expenses	37.14		37.14	-37.14
Total Other Expenses	\$37.14	\$162,000.00	\$ -161,962.86	\$161,962.86
NET OTHER INCOME	\$103,788.16	\$ -62,000.00	\$165,788.16	\$ -165,788.16
NET INCOME	\$236,651.33	\$ -96,145.00	\$332,796.33	\$ -332,796.33

**REGULAR BOARD MEETING MINUTES
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
TUESDAY, MAY 23, 2023, 5:30 P.M.**

CALL TO ORDER: Board Meeting Convened By Chairperson Judy at 5:30 P.M.

BOARD MEMBERS: Kaleb Judy, Chairperson
Ian Steele, Vice-Chairperson
Sandy Chavez, Director
Dwight Dreyer, Director
Maryann, Paciullo, Director

1. **FLAG SALUTE:** Corey Torres led the flag salute.

2. **ROLL CALL:** All present.

3. **PUBLIC COMMENTS:** One member of the public spoke.

4. **CONSENT CALENDAR**

A. **Secretary Declaration of Posting of Agenda 72 hours in Advance of Meeting.**

Declaration by the Clerk of the Board of Directors that the agenda was posted at least 72 hours in advance of meeting.

BOARD APPROVED SECRETARY DECLARATION.

Steele - Paciullo: Ayes: Judy; Steele; Chavez; Dreyer; Paciullo

Noes: None. Motion carried.

Absent: None.

B. **Approval of the Minutes from the Regular Board Meeting held January 25, 2023.**

BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD JANUARY 25, 2023.

Steele - Paciullo: Ayes: Judy; Steele; Chavez; Dreyer; Paciullo

Noes: None. Motion carried.

Absent: None.

C. **Approval of the Preliminary Financial Reports for February 2023.**

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR FEBRUARY 2023.

Steele - Paciullo: Ayes: Judy; Steele; Chavez; Dreyer; Paciullo

Noes: None. Motion carried.

Absent: None.

5. RECOGNITION OF PUBLIC SERVICE

District Manager Torres presented General Manager of Golden Hills Community Services District, Susan Wells with a certificate of appreciation for her public service.

6. RECREATION MANGER REPORT

District Manager Torres gave the report.
Report on file

7. PARK & FACILITIES MAINTENANCE SUPERVISOR REPORT

Park & Facilities Maintenance Supervisor Kent Beal gave the report.
Report on file

8. DISTRICT MANAGER REPORT

District Manager Torres gave the report.
Report on file

9. AGENDA ITEMS

A. Presentation of the 2022-2023 Year in Review.

District Manager Corey Torres gave the presentation.

- 10. BOARD OF DIRECTORS TIME:** The board thanked TVRPD staff and District Manager Torres. Director Dreyer stated that 47 artists participated in painting for this year's 2023 Tehachapi Art Show.

11. ADJOURNMENT

Having no further business, the meeting was adjourned at 6:25 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on June 20, 2023.

Steele - Chavez: Ayes: Judy; Steele; Chavez; Dreyer; Paciullo

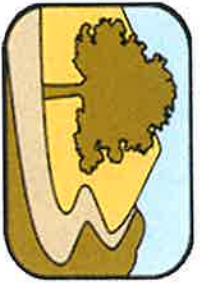
Noes: None. Motion carried.

Absent: None.

Respectfully Submitted,

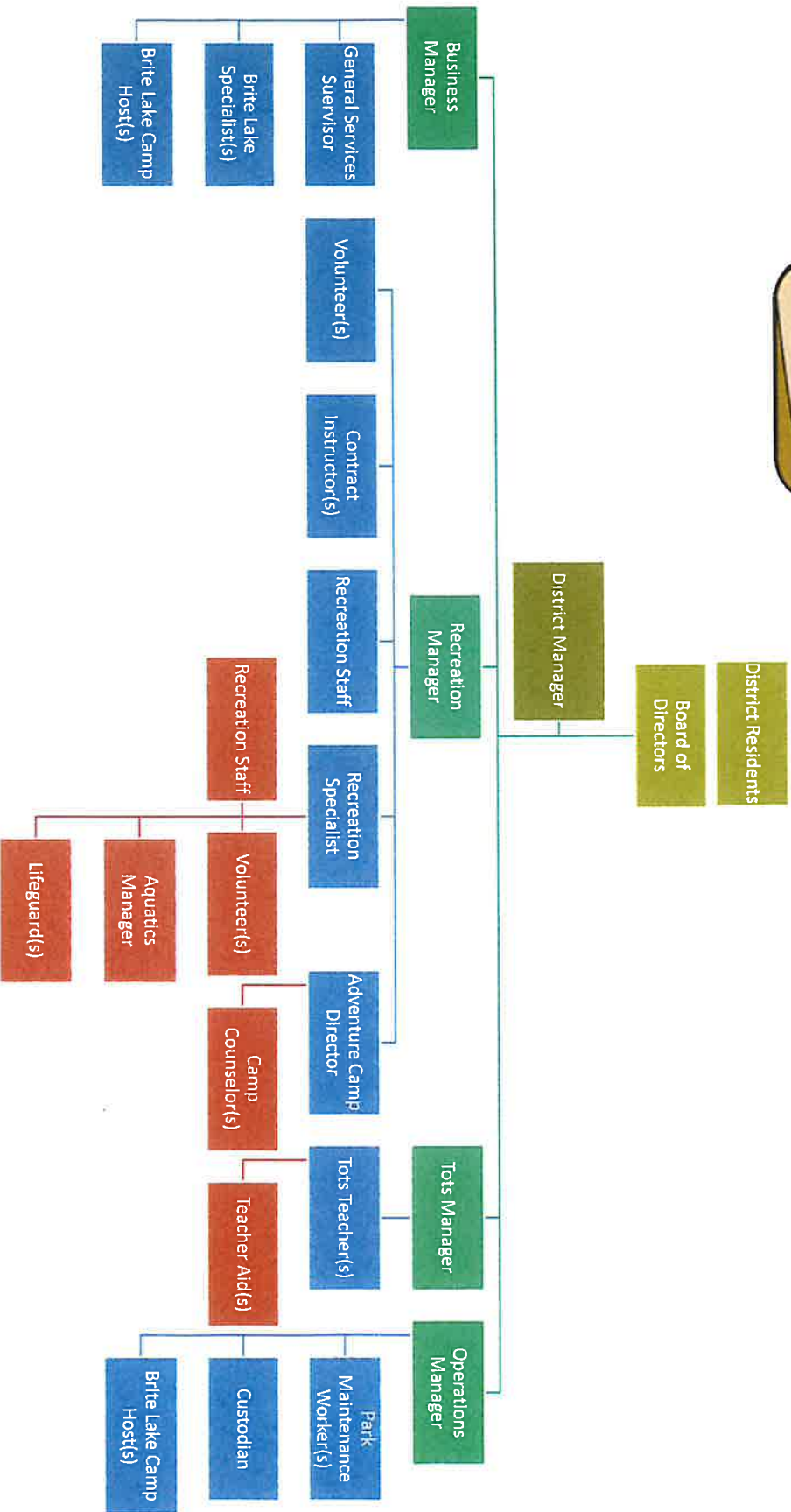


Clerk of the Board



Tehachapi Valley

Recreation & Park District





Tehachapi Valley
Recreation & Park District

Operational Budget - Fiscal Year 2023-2024

PLAY UP. LIVE UP
WWW.TVRPD.ORG

TEHACHAPI VALLEY RECREATION & PARK DISTRICT | 490 West D Street Tehachapi, CA 93561

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Tehachapi Valley Recreation & Park District

Play Up. Live Up.

Operational Budget Fiscal Year 2023-2024

Board of Directors

Kaleb Judy, Chairperson

Ian Steele, Vice-Chairperson

Dwight Dreyer, Director

Sandy Chavez, Director

Maryann Paciullo, Director

Department Heads

Corey Torres, MPA, District Manager

Carrie Champlin, Business Manager/Clerk of the Board

Kent Beal, Operations Manager

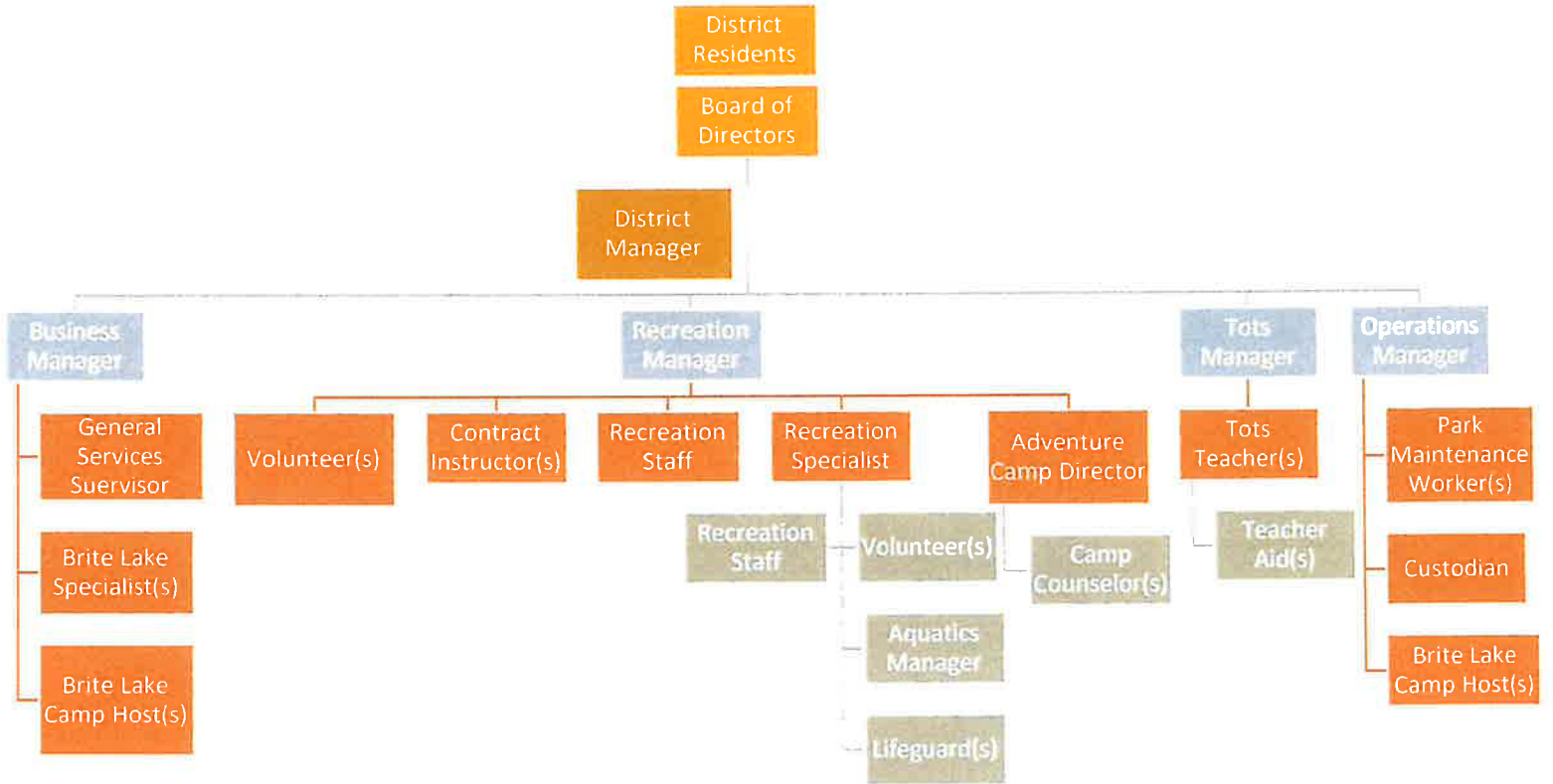
Brenda Gonzalez, Recreation Manager

Mission Statement

The Tehachapi Valley Recreation & Park District enriches lives and fosters harmony within the community through area-wide leisure services targeted to improve healthy lifestyles, educational and recreational opportunities, public participation, and environmental and economical stewardship.

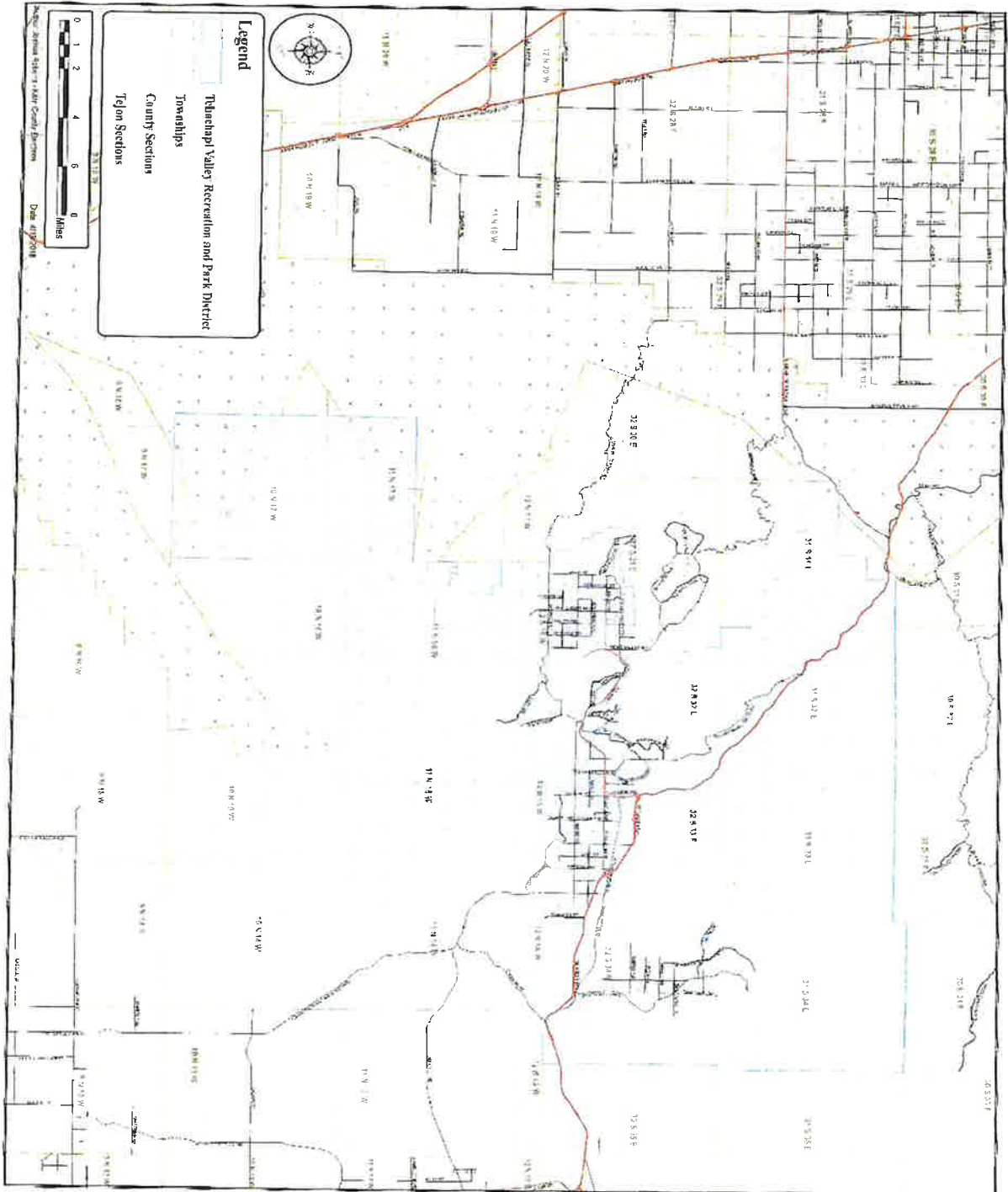
We accomplish this through community outreach, quality programming, activities and events, well maintained parks and facilities and an aesthetically pleasing environment that is provided by professional and caring employees, contractors, and volunteers.

Organizational Chart



District Boundary Map

Tehachapi Valley Recreation and Park District Boundary



Budget Overview - TVRPD Budget 2023-2024 - FY24 P&L Classes

11/25/23 10:08 AM

	Total
INCOME	
4010 Property Taxes	1,195,386.00
4020 Interest Income	6,500.00
4020.1 Interest Income Cap Proj Fund	5,000.00
4030 Adult Program Revenues	49,600.00
4050 Facility Revenue	240,330.00
4210 Events Revenues	55,725.00
4213 Operational Grants	37,575.00
4216 Scholarship Donations	135.00
4300 Youth Program Revenues	415,544.00
4650 Discounts given	-76,224.00
4704 Sales	
4707 Merchandise Sales-Taxable	8,500.00
Total 4704 Sales	8,500.00
Total Income	1,938,071.00
COST OF GOODS SOLD	
5001 Adult Program Costs	5,600.00
5004 Contracted Classes Costs	2,500.00
5005 Events Costs	66,050.00
5008 Youth Program Costs	51,100.00
5110 Scholarship Fund Expense	600.00
5704 Purchases for Resale	
5707 Merchandise Purchases	4,500.00
Total 5704 Purchases for Resale	4,500.00
Total Cost of Goods Sold	130,350.00
	1,807,721.00
GROSS PROFIT	
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	967,853.00
6020 Employee Taxable Allowances	328.00
6050 Benefits	
6051 Employee MedDentalVisLife	95,000.00
6055 Employee Retirement CalPERS	60,000.00
6056 CalPERS Unfunded Liability Valuation	35,000.00
6058 Employer Taxes	79,000.00
6090 Worker's Compensation Insurance	40,000.00
6099 Pension GASB 68	1,000.00
Total 6050 Benefits	310,000.00
Total 6000 Employee Costs	1,278,181.00
7010 Advertising & Marketing	40,000.00
7020 Bank Service Charges	30,000.00
7025 Cash Short/Over	-1.00

	Total
7030 Dues & Subscriptions	13,500.00
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	1,057.00
7037 Office Equipment Rental	6,500.00
Total 7035 Equipment Rents & Leases	7,557.00
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	67,500.00
Total 7050 Insurance	67,500.00
7056 Interest Expense	1,500.00
7060 Licenses & Fees	42,745.00
7070 Maintenance	
7071 Pool Chemicals	6,000.00
7072 Building & Park Maintenance	98,100.00
7074 Equipment Maintenance	6,200.00
7075 Fuel	17,700.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	1,500.00
7079 Fleet Maintenance	7,500.00
Total 7070 Maintenance	147,000.00
7084 Meals & Entertainment	7,200.00
7090 Office Supplies	13,000.00
7120 Professional Development	11,000.00
7150 Professional Fees	
7151 Annual Audit	12,500.00
7152 Bookkeeping & Payroll	56,000.00
7153 Information Technology	12,000.00
7155 Legal	7,500.00
Total 7150 Professional Fees	88,000.00
7160 Property Tax Collection Fee	5,000.00
7165 Safety Equipment	4,500.00
7180 Security	3,800.00
7210 Telephone and Internet	14,600.00
7230 Uniforms & Apparel	6,500.00
7250 Utilities	
7252 Electric Service	55,200.00
7254 Gas Service	24,400.00
7256 Sanitation Services	11,500.00
7258 Water Service	9,055.00
7259 Propane	1,400.00
Total 7250 Utilities	101,555.00
Total Expenses	1,883,137.00
NET OPERATING INCOME	-75,416.00
OTHER INCOME	
8040 TVRPD Development Fee Revenues	110,000.00

	Total
Total Other Income	110,000.00
NET OTHER INCOME	110,000.00
NET INCOME	\$34,584.00

Capital Projects Fund Proposed Budget 2023 - 2024

	Total
INCOME	
4020.1 Interest Income Cap Proj Fund	5,000.00
Total Income	5,000.00
GROSS PROFIT	
EXPENSES	
Total Expenses	
NET OPERATING INCOME	5,000.00
OTHER INCOME	
8040 TVRPD Development Fee Revenues	110,000.00
Total Other Income	110,000.00
NET OTHER INCOME	110,000.00
NET INCOME	\$115,000.00

District Office Proposed Budget 2023-2024

July 2023 - June 2024

	Total
INCOME	
4010 Property Taxes	1,195,386.00
4020 Interest Income	6,500.00
Total Income	1,201,886.00
GROSS PROFIT	
	1,201,886.00
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	321,313.00
6050 Benefits	
6051 Employee MedDentalVisLife	52,000.00
6055 Employee Retirement CalPERS	37,000.00
6056 CalPERS Unfunded Liability Valuation	35,000.00
6058 Employer Taxes	22,000.00
6090 Worker's Compensation Insurance	40,000.00
6099 Pension GASB 68	1,000.00
Total 6050 Benefits	187,000.00
Total 6000 Employee Costs	508,313.00
7010 Advertising & Marketing	40,000.00
7020 Bank Service Charges	15,000.00
7025 Cash Short/Over	-1.00
7030 Dues & Subscriptions	13,500.00
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	257.00
7037 Office Equipment Rental	6,500.00
Total 7035 Equipment Rents & Leases	6,757.00
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	67,500.00
Total 7050 Insurance	67,500.00
7056 Interest Expense	1,500.00
7060 Licenses & Fees	15,000.00
7070 Maintenance	
7072 Building & Park Maintenance	10,000.00
7075 Fuel	200.00
Total 7070 Maintenance	10,200.00
7084 Meals & Entertainment	7,200.00
7090 Office Supplies	13,000.00
7120 Professional Development	11,000.00
7150 Professional Fees	
7151 Annual Audit	12,500.00
7152 Bookkeeping & Payroll	56,000.00
7153 Information Technology	12,000.00
7155 Legal	7,500.00

	Total
Total 7150 Professional Fees	88,000.00
7160 Property Tax Collection Fee	5,000.00
7165 Safety Equipment	4,500.00
7180 Security	1,500.00
7210 Telephone and Internet	11,000.00
7230 Uniforms & Apparel	6,500.00
7250 Utilities	
7252 Electric Service	3,200.00
7254 Gas Service	3,000.00
Total 7250 Utilities	6,200.00
Total Expenses	831,669.00
NET OPERATING INCOME	370,217.00
NET INCOME	\$370,217.00

Maintenance Proposed Budget 2023-2024

July 2, 2023 - June 30, 2024

	Total
INCOME	
Total Income	
GROSS PROFIT	0.00
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	173,320.00
6050 Benefits	
6051 Employee MedDentalVisLife	32,000.00
6055 Employee Retirement CalPERS	15,000.00
6058 Employer Taxes	20,000.00
Total 6050 Benefits	67,000.00
Total 6000 Employee Costs	240,320.00
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	800.00
Total 7035 Equipment Rents & Leases	800.00
7060 Licenses & Fees	55.00
7070 Maintenance	
7072 Building & Park Maintenance	6,000.00
7074 Equipment Maintenance	4,500.00
7075 Fuel	17,500.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	1,500.00
7079 Fleet Maintenance	7,500.00
Total 7070 Maintenance	47,000.00
Total Expenses	288,175.00
NET OPERATING INCOME	-288,175.00
NET INCOME	\$ -288,175.00

Recreation Proposed Budget 2023-2024

July 21, 23 - June 30, 24

	Total
INCOME	
4030 Adult Program Revenues	49,600.00
4210 Events Revenues	55,725.00
4213 Operational Grants	37,575.00
4300 Youth Program Revenues	415,544.00
4650 Discounts given	-76,224.00
4704 Sales	
4707 Merchandise Sales-Taxable	6,500.00
Total 4704 Sales	6,500.00
Total Income	488,720.00
COST OF GOODS SOLD	
5001 Adult Program Costs	5,600.00
5004 Contracted Classes Costs	2,500.00
5005 Events Costs	66,050.00
5008 Youth Program Costs	51,100.00
5110 Scholarship Fund Expense	207.00
5704 Purchases for Resale	
5707 Merchandise Purchases	4,500.00
Total 5704 Purchases for Resale	4,500.00
Total Cost of Goods Sold	129,957.00
GROSS PROFIT	358,763.00
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	473,220.00
6020 Employee Taxable Allowances	328.00
6050 Benefits	
6051 Employee MedDentalVisLife	11,000.00
6055 Employee Retirement CalPERS	8,000.00
6058 Employer Taxes	37,000.00
Total 6050 Benefits	56,000.00
Total 6000 Employee Costs	529,548.00
Total Expenses	529,548.00
NET OPERATING INCOME	-170,785.00
NET INCOME	\$ -170,785.00

Brite Lake Proposed Budget 2023-2024

For 2023-2024

	Total
INCOME	
4050 Facility Revenue	227,230.00
4704 Sales	
4707 Merchandise Sales-Taxable	2,000.00
Total 4704 Sales	2,000.00
Total Income	229,230.00
GROSS PROFIT	
229,230.00	
EXPENSES	
7020 Bank Service Charges	15,000.00
7060 Licenses & Fees	17,500.00
7070 Maintenance	
7072 Building & Park Maintenance	25,000.00
7074 Equipment Maintenance	100.00
Total 7070 Maintenance	25,100.00
7210 Telephone and Internet	1,500.00
7250 Utilities	
7252 Electric Service	25,000.00
7254 Gas Service	300.00
7256 Sanitation Services	10,000.00
7258 Water Service	55.00
7259 Propane	1,400.00
Total 7250 Utilities	36,755.00
Total Expenses	95,855.00
NET OPERATING INCOME	133,375.00
NET INCOME	\$133,375.00

Facilities Proposed Budget 2023-2024

	F-Facilities	ABIAC	Central Park	Meadowbrook	Pool	Spotts Park	SSAC	West Park	Total F-Facilities	TOTAL
INCOME										
4050 Facility Revenue		2,000.00	1,200.00	700.00	1,200.00			8,000.00	13,100.00	13,100.00
Total Income	0.00	2,000.00	1,200.00	700.00	1,200.00	0.00	0.00	8,000.00	13,100.00	13,100.00
GROSS PROFIT										
	0.00	2,000.00	1,200.00	700.00	1,200.00	0.00	0.00	8,000.00	13,100.00	13,100.00
EXPENSES										
7060 Licenses & Fees		150.00			500.00	9,340.00	200.00		10,190.00	10,190.00
7070 Maintenance										0.00
7071 Pool Chemicals					6,000.00			6,000.00	6,000.00	6,000.00
7072 Building & Park Maintenance		5,000.00	20,600.00	14,000.00	2,500.00	1,000.00	2,500.00	11,500.00	57,100.00	57,100.00
7074 Equipment Maintenance		100.00			1,500.00			1,600.00	1,600.00	1,600.00
Total 7070 Maintenance		5,100.00	20,600.00	14,000.00	10,000.00	1,000.00	2,500.00	11,500.00	64,700.00	64,700.00
7180 Security		1,200.00			500.00		600.00	2,300.00	2,300.00	2,300.00
7210 Telephone and Internet		1,000.00					1,100.00	2,100.00	2,100.00	2,100.00
7250 Utilities				1,700.00	11,000.00		500.00	8,800.00	27,000.00	27,000.00
7252 Electric Service		5,000.00			15,000.00		1,600.00		21,100.00	21,100.00
7254 Gas Service		4,500.00	500.00					1,000.00	1,500.00	1,500.00
7256 Sanitation Services								9,000.00	9,000.00	9,000.00
7258 Water Service								18,800.00	18,800.00	18,800.00
Total 7250 Utilities	0.00	9,500.00	500.00	1,700.00	26,000.00	10,340.00	6,500.00	30,300.00	137,880.00	137,880.00
Total Expenses	0.00	16,950.00	21,100.00	15,700.00	37,000.00	10,340.00	6,500.00	58,600.00	137,880.00	137,880.00
NET OPERATING INCOME:	0.00	-14,950.00	-19,900.00	-15,000.00	-35,800.00	-10,340.00	-6,500.00	-22,300.00	-124,790.00	-124,790.00
NET INCOME	\$0.00	\$-14,950.00	\$-19,900.00	\$-15,000.00	\$-35,800.00	\$-10,340.00	\$-6,500.00	\$-22,300.00	\$-124,790.00	\$-124,790.00

Events Programs Proposed Budget 2023-2024

July 2023 - June 2024

	Total
INCOME	
4210 Events Revenues	55,725.00
4213 Operational Grants	34,575.00
4704 Sales	
4707 Merchandise Sales-Taxable	2,000.00
Total 4704 Sales	2,000.00
Total Income	92,300.00
COST OF GOODS SOLD	
5005 Events Costs	66,050.00
5704 Purchases for Resale	
5707 Merchandise Purchases	4,500.00
Total 5704 Purchases for Resale	4,500.00
Total Cost of Goods Sold	70,550.00
GROSS PROFIT	21,750.00
EXPENSES	
Total Expenses	
NET OPERATING INCOME	21,750.00
NET INCOME	\$21,750.00

Adult Programs Total Proposed Budget 2023-2024

July 2023 - June 2024

	Total
INCOME	
4030 Adult Program Revenues	49,600.00
4213 Operational Grants	3,000.00
Total Income	52,600.00
COST OF GOODS SOLD	
5001 Adult Program Costs	5,600.00
Total Cost of Goods Sold	5,600.00
GROSS PROFIT	47,000.00
EXPENSES	
Total Expenses	
NET OPERATING INCOME	47,000.00
NET INCOME	\$47,000.00

Adult Programs Proposed Budget 2023-2024

	R-Recreation	AP	Adult Basketball	Adult Softball	Adult Volleyball	Open Gym	Pool Programs	Total AP	Total R-Recreation	TOTAL
INCOME										
4030 Adult Program Revenues			5,200.00	8,400.00	4,000.00	7,000.00	25,000.00	49,600.00	49,600.00	49,600.00
4213 Operational Grants			1,000.00	1,000.00	1,000.00			3,000.00	3,000.00	3,000.00
Total Income	0.00	0.00	6,200.00	9,400.00	5,000.00	7,000.00	25,000.00	52,600.00	52,600.00	52,600.00
COST OF GOODS SOLD										
5001 Adult Program Costs			1,000.00	2,700.00	1,000.00	400.00	500.00	5,600.00	5,600.00	5,600.00
Total Cost of Goods Sold	0.00	0.00	1,000.00	2,700.00	1,000.00	400.00	500.00	5,600.00	5,600.00	5,600.00
GROSS PROFIT	0.00	0.00	5,200.00	6,700.00	4,000.00	6,600.00	24,500.00	47,000.00	47,000.00	47,000.00
EXPENSES										
Total Expenses								0.00	0.00	0.00
NET OPERATING INCOME	0.00	0.00	5,200.00	6,700.00	4,000.00	6,600.00	24,500.00	47,000.00	47,000.00	47,000.00
NET INCOME	\$0.00	\$0.00	\$5,200.00	\$6,700.00	\$4,000.00	\$6,600.00	\$24,500.00	\$47,000.00	\$47,000.00	\$47,000.00

Youth Programs Total Proposed Budget 2023-2024

July 31, 2023 - June 30, 2024

	Total
INCOME	
4300 Youth Program Revenues	415,544.00
4650 Discounts given	-76,224.00
4704 Sales	
4707 Merchandise Sales-Taxable	4,500.00
Total 4704 Sales	4,500.00
Total Income	343,820.00
COST OF GOODS SOLD	
5008 Youth Program Costs	51,100.00
5110 Scholarship Fund Expense	207.00
Total Cost of Goods Sold	51,307.00
GROSS PROFIT	292,513.00
EXPENSES	
Total Expenses	
NET OPERATING INCOME	292,513.00
NET INCOME	\$292,513.00

Youth Programs Proposed Budget 2023-2024

	R-Recreation	YP	Adventure Camp	Lifeguard Training	Summer Swim Lessons	T Ball (Youth Baseball)	Tehachapi Totis	Tehachapi Totis Craft Fee	Youth Basketball	Youth Volleyball	Total YP	Total R-Recreation	TOTAL
INCOME													
4300 Youth Program Revenues			139,000.00	6,000.00	10,000.00		154,944.00	10,600.00	50,000.00	21,000.00	415,544.00	415,544.00	415,544.00
4650 Discounts given			-20,000.00		800.00		-39,024.00		-10,000.00	-3,000.00	-76,224.00	-76,224.00	-76,224.00
4704 Sales													0.00
4707 Merchandise Sales-Taxable									3,500.00		4,500.00	4,500.00	4,500.00
Total 4704 Sales									3,500.00		4,500.00	4,500.00	4,500.00
Total Income	0.00	0.00	119,000.00	6,000.00	10,800.00		115,920.00	10,600.00	43,500.00	18,000.00	343,820.00	343,820.00	343,820.00
COST OF GOODS SOLD													
5008 Youth Program Costs			12,000.00	1,000.00	1,500.00		6,600.00		15,800.00	3,600.00	51,100.00	51,100.00	51,100.00
5110 Scholarship Fund Expense			120.00				40.00			47.00	207.00	207.00	207.00
Total Cost of Goods Sold	0.00	0.00	12,120.00	1,000.00	1,500.00		6,640.00	0.00	15,800.00	3,647.00	51,307.00	51,307.00	51,307.00
GROSS PROFIT	0.00	0.00	106,880.00	5,000.00	9,300.00		115,920.00	0.00	27,700.00	14,353.00	292,513.00	292,513.00	292,513.00
EXPENSES													
Total Expenses											0.00	0.00	0.00
NET OPERATING INCOME	0.00	0.00	106,880.00	5,000.00	9,300.00		115,920.00	0.00	27,700.00	14,353.00	292,513.00	292,513.00	292,513.00
NET INCOME	\$0.00	\$0.00	\$106,880.00	\$5,000.00	\$9,300.00		\$115,920.00	\$0.00	\$27,700.00	\$14,353.00	\$292,513.00	\$292,513.00	\$292,513.00

RESOLUTION NO. 4-23

TEHACHAPI VALLEY RECREATION AND PARK DISTRICT RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT ADOPTING THE ANNUAL BUDGET FOR THE 2023/2024 FISCAL YEAR

WHEREAS, the Tehachapi Valley Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code, State of California, and

WHEREAS, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Tehachapi Valley Recreation and Park District did publish a notice of a Public Hearing for the taxpayers of said District.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District adopts the Annual Budget for the 2023-2024 Fiscal Year.

BE IT FURTHER RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the Annual Budget for 2023-2024 Fiscal Year as necessary to accommodate changes that result from decisions made by the California State Legislature and approved by the Governor and/or as a result of determination made by the Kern County Board of Supervisors and/or others that dictate adjustments be made to the Annual Budget during the 2023-2024 Fiscal Year.

PASSED AND ADOPTED this 15th day of August 2023 by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Chairperson, Board of Directors

ATTEST:

Clerk of the Board of Directors