



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

**REGULAR BOARD MEETING
TUESDAY, AUGUST 20, 2019, 5:30 P.M.**

BOARD OF DIRECTORS

IAN STEELE, CHAIRPERSON
KALEB JUDY, DIRECTOR
WES BACKES, DIRECTOR
CRISTIN LASSEN, DIRECTOR
DWIGHT DREYER, 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 2019 (Pages 4-13).
- C. Approval of Minutes from the Regular Board Meeting held July 16, 2019 (Pages 14-17).

5. RECREATION SUPERVISOR REPORT

6. OPERATIONS MANAGER REPORT

7. DISTRICT MANAGER REPORT

8. AGENDA ITEMS

- A. Election of Executive Officer Vice-Chairperson for the Tehachapi Valley Recreation and Park District's Board of Directors – Discussion/Approval.
- B. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Fiscal Year 2019/2020 Annual Budget.
 - 1. Public Hearing
 - 2. Approval of Tehachapi Valley Recreation and Park District's Fiscal Year 2019/2020 Annual Budget - Discussion/Approval, Resolution #7-19 (Pages 18-42).

9. BOARD OF DIRECTORS' TIME

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

10. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on September 17, 2019.



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 20, 2019, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, August 16, 2019, 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 16th day of August 2019.

Dated this 16th day of August 2019.

Carrie Champlin
Carrie Champlin
Clerk of the Board of Directors



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of May 31, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	567,416.09
1004 Check BOTS 4470	108,595.45
1005 County Treasury Capital Projects Fund	117,089.85
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$794,451.39
Accounts Receivable	
1200 Accounts Receivable	19,151.00
Total Accounts Receivable	\$19,151.00
Other Current Assets	
1070 Prepaid Expenses	3,017.76
1092 Credit Card Receivables	3,706.50
1096 Undeposited Funds	142.00
1210 Inventory Asset	3,879.54
Total Other Current Assets	\$10,745.80
Total Current Assets	\$824,348.19
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,058,111.76
1163 Equipment	1,144,783.33
1163.1 Equipment Not Placed In Service	869.91
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-2,854,505.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,294,660.62
Other Assets	
1901 DOR-Pension Contributions	33,183.00
1903 DOR-Pension Related	106,618.00
Total Other Assets	\$139,801.00
TOTAL ASSETS	\$3,258,809.81
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	29,464.07
Total Accounts Payable	\$29,464.07
Credit Cards	

	TOTAL
2010 Cardmember Services Payable	4,730.68
2014 Home Depot Payable	2,116.15
Total Credit Cards	\$6,846.83
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	39,671.73
2207 Sales tax payable	282.30
2210 Payroll Liabilities	8,712.65
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	\$49,666.68
Total Current Liabilities	\$85,977.58
Long-Term Liabilities	
2310 Loan Payable 2016	508,744.00
2900 Net Pension Liability	221,512.00
2902 DIR-Pension Related	66,680.00
Total Long-Term Liabilities	\$796,936.00
Total Liabilities	\$882,913.58
Equity	
3010 Net Investment In Capital Assets	2,580,724.25
3020 Restricted Funds	262,971.52
3030 Unrestricted Funds	-957,245.58
3110 Retained Earnings	320,301.51
Net Income	169,144.53
Total Equity	\$2,375,896.23
TOTAL LIABILITIES AND EQUITY	\$3,258,809.81



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

May 2019

	TOTAL		
	MAY 2019	JUL 2018 - MAY 2019 (YTD)	% OF INCOME
Income			
4010 Property Taxes	8,391.09	850,158.72	10.84 %
4020 Interest Income	17.17	2,505.48	0.02 %
4020.1 Interest Income Cap Proj Fund		857.29	
4030 Adult Program Revenues	3,553.00	29,267.49	4.59 %
4050 Facility Revenue	24,325.00	151,140.82	31.41 %
4200 Contracted Classes Revenues	4,595.00	45,474.50	5.93 %
4210 Events Revenues	15,316.21	158,267.30	19.78 %
4213 Operational Grants	8,105.45	49,159.45	10.47 %
4216 Scholarship Donations		93.00	
4300 Youth Program Revenues	13,514.00	126,832.55	17.45 %
4610 Billable Expense Income		10,473.86	
4650 Discounts given	-393.40	-4,685.80	-0.51 %
4690 Other Income		2,334.02	
4704 Sales	16.79	232.55	0.02 %
Total Income	\$77,440.31	\$1,422,111.23	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		4,122.22	
5002 Fish Stocking		7,500.00	
5004 Contracted Classes Costs	7,022.00	38,368.04	9.07 %
5005 Events Costs	7,053.65	133,601.97	9.11 %
5008 Youth Program Costs	5,327.75	34,337.75	6.88 %
5110 Scholarship Fund Expense	139.50	3,574.30	0.18 %
5704 Purchases for Resale		2,451.09	
Total Cost of Goods Sold	\$19,542.90	\$223,955.37	25.24 %
GROSS PROFIT	\$57,897.41	\$1,198,155.86	74.76 %
Expenses			
6000 Employee Costs	85,962.78	679,366.76	111.01 %
7010 Advertising & Marketing	2,816.74	40,263.26	3.64 %
7020 Bank Service Charges	1,308.63	12,232.10	1.69 %
7025 Cash Short/Over		10.10	
7026 Charitable Contribution	1,313.00	20,013.00	1.70 %
7030 Dues & Subscriptions		4,829.29	
7035 Equipment Rents & Leases	2,080.16	6,108.93	2.69 %
7050 Insurance	2,217.76	25,418.23	2.86 %
7056 Interest Expense		9,911.54	
7060 Licenses & Fees	741.14	23,857.20	0.96 %
7070 Maintenance	8,741.58	75,685.15	11.29 %
7084 Meals & Entertainment	324.19	3,294.60	0.42 %
7090 Office Supplies	813.82	11,919.28	1.05 %
7120 Professional Development		510.00	
7150 Professional Fees	5,903.40	106,029.84	7.62 %

	TOTAL		
	MAY 2019	JUL 2018 - MAY 2019 (YTD)	% OF INCOME
7160 Property Tax Collection Fee		11,040.76	
7180 Security	179.96	4,936.12	0.23 %
7210 Telephone and Internet	1,038.99	11,389.47	1.34 %
7230 Uniforms & Apparel		1,357.73	
7250 Utilities	7,258.44	72,397.82	9.37 %
Total Expenses	\$120,700.59	\$1,120,571.18	155.86 %
NET OPERATING INCOME	\$ -62,803.18	\$77,584.68	-81.10 %
Other Income			
8020 Insurance Settlement Proceeds	11,172.93	12,497.85	14.43 %
8040 TVRPD Development Fee Revenues	2,137.00	79,062.00	2.76 %
Total Other Income	\$13,309.93	\$91,559.85	17.19 %
NET OTHER INCOME	\$13,309.93	\$91,559.85	17.19 %
NET INCOME	\$ -49,493.25	\$169,144.53	-63.91 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

May 2019

	TOTAL			
	MAY 2019	MAY 2018 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	8,391.09	15,659.45	-7,268.36	-46.42 %
4020 Interest Income	17.17	12.14	5.03	41.43 %
4030 Adult Program Revenues	3,553.00	3,285.00	268.00	8.16 %
4050 Facility Revenue	24,325.00	16,714.50	7,610.50	45.53 %
4200 Contracted Classes Revenues	4,595.00	3,582.00	1,013.00	28.28 %
4210 Events Revenues	15,316.21	23,542.66	-8,226.45	-34.94 %
4213 Operational Grants	8,105.45	8,000.00	105.45	1.32 %
4216 Scholarship Donations		5.00	-5.00	-100.00 %
4300 Youth Program Revenues	13,514.00	9,585.00	3,929.00	40.99 %
4650 Discounts given	-393.40	-440.00	46.60	10.59 %
4704 Sales	16.79		16.79	
Total Income	\$77,440.31	\$79,945.75	\$ -2,505.44	-3.13 %
Cost of Goods Sold				
5001 Adult Program Costs		511.27	-511.27	-100.00 %
5004 Contracted Classes Costs	7,022.00	2,913.34	4,108.66	141.03 %
5005 Events Costs	7,053.65	2,445.83	4,607.82	188.39 %
5008 Youth Program Costs	5,327.75	2,499.91	2,827.84	113.12 %
5110 Scholarship Fund Expense	139.50	37.50	102.00	272.00 %
Total Cost of Goods Sold	\$19,542.90	\$8,407.85	\$11,135.05	132.44 %
GROSS PROFIT	\$57,897.41	\$71,537.90	\$ -13,640.49	-19.07 %
Expenses				
6000 Employee Costs	85,962.78	80,953.52	5,009.26	6.19 %
7010 Advertising & Marketing	2,816.74	4,904.91	-2,088.17	-42.57 %
7020 Bank Service Charges	1,308.63	1,133.08	175.55	15.49 %
7026 Charitable Contribution	1,313.00		1,313.00	
7030 Dues & Subscriptions		205.00	-205.00	-100.00 %
7035 Equipment Rents & Leases	2,080.16	788.60	1,291.56	163.78 %
7050 Insurance	2,217.76	1,982.67	235.09	11.86 %
7060 Licenses & Fees	741.14	1,166.63	-425.49	-36.47 %
7070 Maintenance	8,741.58	5,637.84	3,103.74	55.05 %
7084 Meals & Entertainment	324.19	703.28	-379.09	-53.90 %
7090 Office Supplies	813.82	455.99	357.83	78.47 %
7120 Professional Development		375.00	-375.00	-100.00 %
7150 Professional Fees	5,903.40	8,785.30	-2,881.90	-32.80 %
7180 Security	179.96	311.71	-131.75	-42.27 %
7210 Telephone and Internet	1,038.99	717.48	321.51	44.81 %
7250 Utilities	7,258.44	7,213.90	44.54	0.62 %
7999 Uncategorized Expense		-59.79	59.79	100.00 %
Total Expenses	\$120,700.59	\$115,275.12	\$5,425.47	4.71 %
NET OPERATING INCOME	\$ -62,803.18	\$ -43,737.22	\$ -19,065.96	-43.59 %
Other Income				

	TOTAL			
	MAY 2019	MAY 2018 (PY)	CHANGE	% CHANGE
8020 Insurance Settlement Proceeds	11,172.93		11,172.93	
8040 TVRPD Development Fee Revenues	2,137.00	8,548.00	-6,411.00	-75.00 %
Total Other Income	\$13,309.93	\$8,548.00	\$4,761.93	55.71 %
NET OTHER INCOME	\$13,309.93	\$8,548.00	\$4,761.93	55.71 %
NET INCOME	\$ -49,493.25	\$ -35,189.22	\$ -14,304.03	-40.65 %



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

May 2019

	TOTAL
OPERATING ACTIVITIES	
Net Income	-49,493.25
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	39,189.00
1070 Prepaid Expenses	2,217.76
1092 Credit Card Receivables	-1,365.00
2000 Accounts Payable-General Fund	-12,076.36
2010 Cardmember Services Payable	-7,998.60
2014 Home Depot Payable	1,450.49
2207 Sales tax payable	66.90
2211 Payroll Liabilities:CalPERS Payable	0.01
2231 Payroll Liabilities:Health Plan Payable	2,126.30
2241 Payroll Liabilities:AFLAC Payable	612.85
2250 Payroll Liabilities:Payroll Tax Liabilities	6,406.75
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	30,630.10
Net cash provided by operating activities	\$ -18,863.15
INVESTING ACTIVITIES	
1162 Improvements	-8,390.00
1163 Equipment	-7,749.00
Net cash provided by investing activities	\$ -16,139.00
FINANCING ACTIVITIES	
3022 Restricted Funds:Capital Projects	2,080.22
3028 Restricted Funds:Site Lease Funds	-10,365.14
3030 Unrestricted Funds	8,284.92
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$ -35,002.15
Cash at beginning of period	829,595.54
CASH AT END OF PERIOD	\$794,593.39

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS ACTUAL 2018/2019

July 2018 - May 2019

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	850,158.72	818,057.13	-32,101.59	-3.92 %
4020 Interest Income	2,505.48	2,632.63	127.15	4.83 %
4020.1 Interest Income Cap Proj Fund	857.29		-857.29	
4030 Adult Program Revenues	29,267.49	34,100.11	4,832.62	14.17 %
4050 Facility Revenue	151,140.82	132,665.50	-18,475.32	-13.93 %
4200 Contracted Classes Revenues	45,474.50	36,163.49	-9,311.01	-25.75 %
4210 Events Revenues	158,267.30	105,053.63	-53,213.67	-50.65 %
4213 Operational Grants	49,159.45	97,441.63	48,282.18	49.55 %
4216 Scholarship Donations	93.00	1,375.00	1,282.00	93.24 %
4300 Youth Program Revenues	126,832.55	120,070.28	-6,762.27	-5.63 %
4610 Billable Expense Income	10,473.86	5,500.00	-4,973.86	-90.43 %
4650 Discounts given	-4,685.80	-3,941.63	744.17	-18.88 %
4690 Other Income	2,334.02		-2,334.02	
4704 Sales				
4703 Food Sales-Taxable	45.68	220.00	174.32	79.24 %
4705 Food Sales Non Taxable	137.45	673.75	536.30	79.60 %
4707 Merchandise Sales-Taxable	16.79		-16.79	
4709 Soda Sales-Taxable	32.63	91.63	59.00	64.39 %
Total 4704 Sales	232.55	985.38	752.83	76.40 %
Total Income	\$1,422,111.23	\$1,350,103.15	\$ -72,008.08	-5.33 %
Cost of Goods Sold				
5001 Adult Program Costs	4,122.22	8,162.00	4,039.78	49.49 %
5002 Fish Stocking	7,500.00	9,166.63	1,666.63	18.18 %
5004 Contracted Classes Costs	38,368.04	28,279.13	-10,088.91	-35.68 %
5005 Events Costs	133,601.97	140,850.60	7,248.63	5.15 %
5008 Youth Program Costs	34,337.75	31,955.00	-2,382.75	-7.46 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	1,910.90	1,008.37	-902.53	-89.50 %
5117 Walter Dye Scholarship Fund	1,663.40	1,008.37	-655.03	-64.96 %
Total 5110 Scholarship Fund Expense	3,574.30	2,016.74	-1,557.56	-77.23 %
5704 Purchases for Resale				
5701 Beer Purchases	2,300.00	412.50	-1,887.50	-457.58 %
5703 Food Purchases	115.74	366.63	250.89	68.43 %
5709 Soda Purchases	35.35	183.37	148.02	80.72 %
Total 5704 Purchases for Resale	2,451.09	962.50	-1,488.59	-154.66 %
Total Cost of Goods Sold	\$223,955.37	\$221,392.60	\$ -2,562.77	-1.16 %
GROSS PROFIT	\$1,198,155.86	\$1,128,710.55	\$ -69,445.31	-6.15 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	501,830.93	508,536.49	6,705.56	1.32 %
6020 Employee Taxable Allowances	7,902.24	8,433.37	531.13	6.30 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
6050 Benefits				
6051 Employee MedDentalVisLife	40,178.53	41,250.00	1,071.47	2.60 %
6055 Employee Retirement CalPERS	34,333.18	38,500.00	4,166.82	10.82 %
6056 CalPERS Unfunded Liability	10,744.00	11,975.37	1,231.37	10.28 %
Valuation				
6058 Employer Taxes	46,691.87	45,833.37	-858.50	-1.87 %
6060 Reimbursed Employee Expenses		916.63	916.63	100.00 %
6070 Vacation, Sick, & Admin Leave		1,375.00	1,375.00	100.00 %
6090 Worker's Compensation Insurance	37,686.01	21,083.37	-16,602.64	-78.75 %
Total 6050 Benefits	169,633.59	160,933.74	-8,699.85	-5.41 %
Total 6000 Employee Costs	679,366.76	677,903.60	-1,463.16	-0.22 %
7010 Advertising & Marketing	40,263.26	28,416.63	-11,846.63	-41.69 %
7020 Bank Service Charges	12,232.10	9,258.37	-2,973.73	-32.12 %
7025 Cash Short/Over	10.10		-10.10	
7026 Charitable Contribution	20,013.00	2,016.63	-17,996.37	-892.40 %
7030 Dues & Subscriptions	4,829.29	6,416.63	1,587.34	24.74 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	2,299.01	916.63	-1,382.38	-150.81 %
7037 Office Equipment Rental	3,809.92	3,208.37	-601.55	-18.75 %
Total 7035 Equipment Rents & Leases	6,108.93	4,125.00	-1,983.93	-48.10 %
7050 Insurance				
7051 Auto Insurance	4,456.84	4,583.37	126.53	2.76 %
7052 HUB Insurance	0.00	366.63	366.63	100.00 %
7053 Property Insurance	10,951.39	11,916.63	965.24	8.10 %
7055 Liability Insurance (Gen, Auto, Property)	10,010.00	7,333.37	-2,676.63	-36.50 %
Total 7050 Insurance	25,418.23	24,200.00	-1,218.23	-5.03 %
7056 Interest Expense	9,911.54	16,500.00	6,588.46	39.93 %
7060 Licenses & Fees	23,857.20	63,708.37	39,851.17	62.55 %
7070 Maintenance				
7071 Pool Chemicals	6,942.27	8,158.37	1,216.10	14.91 %
7072 Building & Park Maintenance	25,179.86	25,620.87	441.01	1.72 %
7073 Accessibility Upgrades		92.62	92.62	100.00 %
7074 Equipment Maintenance	5,896.48	6,508.26	611.78	9.40 %
7075 Fuel	11,151.10	8,708.37	-2,442.73	-28.05 %
7076 Janitorial Supplies	8,918.28	8,708.37	-209.91	-2.41 %
7077 Small Tools & Equipment	535.57	1,375.00	839.43	61.05 %
7078 Materials & Supplies	10,978.63	30,646.00	19,667.37	64.18 %
7079 Fleet Maintenance	6,082.96	4,583.37	-1,499.59	-32.72 %
Total 7070 Maintenance	75,685.15	94,401.23	18,716.08	19.83 %
7084 Meals & Entertainment	3,294.60	2,750.00	-544.60	-19.80 %
7090 Office Supplies	11,919.28	12,833.37	914.09	7.12 %
7120 Professional Development	510.00	6,875.00	6,365.00	92.58 %
7150 Professional Fees				
7151 Annual Audit	11,750.00	10,816.63	-933.37	-8.63 %
7152 Bookkeeping & Payroll	27,152.65	22,916.63	-4,236.02	-18.48 %
7153 Information Technology	4,900.50	7,791.63	2,891.13	37.11 %
7154 Project Consults	52,025.86		-52,025.86	

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7155 Legal	10,200.83	8,250.00	-1,950.83	-23.65 %
Total 7150 Professional Fees	106,029.84	49,774.89	-56,254.95	-113.02 %
7160 Property Tax Collection Fee	11,040.76	12,833.37	1,792.61	13.97 %
7180 Security	4,936.12	3,666.74	-1,269.38	-34.62 %
7210 Telephone and Internet	11,389.47	11,000.00	-389.47	-3.54 %
7230 Uniforms & Apparel	1,357.73	2,750.00	1,392.27	50.63 %
7250 Utilities				
7252 Electric Service	41,050.19	36,987.39	-4,062.80	-10.98 %
7254 Gas Service	14,342.29	15,720.76	1,378.47	8.77 %
7256 Sanitation Services	7,143.13	12,741.63	5,598.50	43.94 %
7258 Water Service	9,017.78	7,841.13	-1,176.65	-15.01 %
7259 Propane	844.43		-844.43	
Total 7250 Utilities	72,397.82	73,290.91	893.09	1.22 %
Total Expenses	\$1,120,571.18	\$1,102,720.74	\$ -17,850.44	-1.62 %
NET OPERATING INCOME	\$77,584.68	\$25,989.81	\$ -51,594.87	-198.52 %
Other Income				
8020 Insurance Settlement Proceeds	12,497.85		-12,497.85	
8040 TVRPD Development Fee Revenues	79,062.00		-79,062.00	
Total Other Income	\$91,559.85	\$0.00	\$ -91,559.85	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		91,666.63	91,666.63	100.00 %
8505 Quimby Expense		2,904.88	2,904.88	100.00 %
8507 Loan Principal Payments (2310)		45,560.13	45,560.13	100.00 %
Total Other Expenses	\$0.00	\$140,131.64	\$140,131.64	100.00 %
NET OTHER INCOME	\$91,559.85	\$ -140,131.64	\$ -231,691.49	165.34 %
NET INCOME	\$169,144.53	\$ -114,141.83	\$ -283,286.36	248.19 %

**MINUTES OF THE REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561
TUESDAY JULY 16, 2019, 5:30 P.M.**

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

BOARD MEMBERS

Ian Steele, Chairperson
Kaleb Judy, Director
Wes Backes, Director
Cristin Lassen, Director

1. FLAG SALUTE: Bill Fisher led the flag salute.

2. ROLL CALL: All present.

3. PUBLIC COMMENTS:

Laura Lynne Wyatt introduced new TVRPD board member Dwight Dreyer.

City Manager Greg Garrett thanked TVRPD for the use of Central Park for the Fourth of July.

Jim Jacobs spoke to the board about Wreaths Across America and stated he is looking for partners.

4. CONSENT CALENDAR

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

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.

Judy - Backes: Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

B. Approval of the Preliminary Financial Reports for April, 2019.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR APRIL 2019.

Judy - Backes: Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

C. Approval of the Interim Recreation Supervisor Job Description and Salary Schedule.

BOARD APPROVES THE INTERIM RECREATION SUPERVISOR JOB DESCRIPTION AND SALARY SCHEDULE.

Judy - Backes: Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

D. Approval of the Bank of the Sierra Signature Card Additions and Deletions.

BOARD APPROVES THE BANK OF THE SIERRA SIGNATURE CARD ADDITIONS AND DELETIONS.

Judy - Backes; Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

5. RECREATION SUPERVISOR REPORT

Recreation Coordinator Ashley Krempien gave the report.

- Summer Adventure Camp is in progress and we have 80 to 100 children attending camp Monday through Friday.
- The Pool facility is in full swing with swim lessons and we also have 100 private swim lessons booked. Krempien stated that she is very proud of our lifeguard staff and that they have made seven saves this summer. Krempien thanked Aquatics Manager Emmerson Fisher for doing a great job with our staff at the pool facility.
- The Fourth of July All American run event was a great success with 300 participants ranging in age from 4 to 91 years old.
- Movies in the Park event is underway. We have shown three movies so far and the last movie will be August 6th during National Night Out.
- Concerts in the Park is underway.
- Adult Softball, Adult Volleyball and the Mountain Gallop run event will all be held in August.

6. OPERATIONS MANAGER REPORT

Operations Manager Bill Fisher gave the report.

- Brite Lake maintenance continues.
- Fisher reported on the vandalism at West Park.
- Fisher thanked the city staff for their work on the Fourth of July.
- Skate Park is closed for repairs. Waiting for the Skatelite to be delivered so we can start the repairs.

7. DISTRICT MANAGER REPORT

Interim District Manager Torres gave the report.

- Work continues on Prop 68 grant and Torres explained what will be included for the West and Central Park proposals.
- GranFondo planning continues.
- Work continues on the budget.
- Torres thanked TVRPD staff for all their hard work during this busy summer season and welcomed new board member Dwight Dreyer.

8. AGENDA ITEMS

A. Discussion/Approval of Tehachapi Valley Recreation and Park District's Preliminary Budget for Fiscal Year 19/20.

1. Public Hearing – Opened at 6:15 P.M.

No comments.

Public Hearing - Closed at 6:17 P.M.

2. Approval of Tehachapi Valley Recreation and Park District's Preliminary Budget for Fiscal Year 2019/2020 - Discussion/Approval, Resolution #2-19

BOARD APPROVES TEHACHAPI VALLEY RECREATION AND PARK DISTRICT PRELIMINARY BUDGET FOR FISCAL YEAR 2019/2020, RESOLUTION #2-19.

Judy - Dreyer: Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

B. Approval of the Contract Between Tehachapi Valley Recreation and Park District and The Greater Tehachapi Chamber of Commerce for the 2019 Mountain Festival, Resolution #3-19.

BOARD APPROVES THE CONTRACT BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND THE GREATER TEHACHAPI CHAMBER OF COMMERCE FOR THE 2019 MOUNTAIN FESTIVAL, RESOLUTION #3-19.

Backes - Dreyer: Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

C. Authorizing the Treasurer of the County of Kern to Transfer Funds in its Custody for Meeting the Obligations Incurred for the Maintenance and Operations of the District – Tehachapi Valley Recreation and Parks District is Requesting a Property Tax Advance in the Amount of \$450,000.00, Resolution # 4-19.

BOARD AUTHORIZES THE TREASURER OF THE COUNTY OF KERN TO TRANSFER FUNDS IN ITS CUSTODY FOR MEETING THE OBLIGATIONS INCURRED FOR THE MAINTENANCE AND OPERATION OF THE DISTRICT IN AN AMOUNT NOT TO EXCEED \$450,000.00, RESOLUTION #4-19.

Judy - Backes: Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

D. Statewide Park Development and Community Revitalization Program Grant Funds for West Park Project.

BOARD APPROVES THE STATEWIDE PARK DEVELOPMENT AND COMMUNITY REVITALIZATION PROGRAM GRANT FUNDS FOR WEST PARK PROJECT, RESOLUTION #5-19.

Dreyer - Judy: Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

E. Statewide Park Development and Community Revitalization Program Grant Funds for Central Park Project.

BOARD APPROVES THE STATEWIDE PARK DEVELOPMENT AND COMMUNITY REVITALIZATION PROGRAM GRANT FUNDS FOR CENTRAL PARK PROJECT, RESOLUTION #6-19.

Backes - Lassen: Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

10. BOARD OF DIRECTORS TIME: Director Backes and Lassen stated that they are looking forward to the Prop 68 grant process. Director Judy stated that he had a productive meeting with GHCSO and that Brite Lake looks great. Director Dreyer stated that it looks like the District is headed in the right direction. Chairperson Steele thanked the TVRPD staff for their work.

11. ADJOURNMENT

Having no further business the meeting was adjourned at 6:30 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on August 20, 2019.

Backes - Lassen: Ayes: Steele; Judy; Backes; Lassen; Dreyer

Noes: None. Motion carried.

Absent: None.

Respectfully Submitted,

Carrie Champlin
Carrie Champlin, Clerk of the Board

TEHACHAPI VALLEY RECREATION & PARK DISTRICT
FISCAL YEAR 2019/20 OPERATIONAL BUDGET

Acct No.	Description		BUDGET
			19/20
1001	General Fund and BOTS		\$ -
1004	BOTS Cash on Hand		\$ 128,359.00
4000	Income		\$ 1,570,765.00
7290	Reserves to be used		\$ -
	Total Revenues		\$ 1,699,124.00
1162	Improvements		\$ -
1166	Fleet Purchase		\$ -
1163	Equipment purchase		\$ -
5000	Program Expenses		\$ 258,423.00
4	Capital Projects Fund Transfer		\$ -
7000	M&O Expenses		\$ 495,802.00
6000	Employee Compensation		\$ 772,514.20
7290	To Reserves		\$ 100,000.00
	Total Expenditures		\$ 1,626,739.20
1003	Quimby (Emergency Repairs if needed)	restricted	\$ 3,169.00
	To Reserves		\$ 72,384.80

Acct No.	Description	BUDGET
4000	REVENUE	19/20
		1% increase
4010	Property Taxes	\$ 901,350.00
4020	Interest Income	\$ 5,000.00
4030	Adult Program Revenues	\$ 36,610.00
4050	Facility Revenues	\$ 174,437.00
4210	Event Revenues	\$ 99,290.00
4213	Operational Grant - Sponsorships	\$ 111,500.00
4300	Youth Program Revenues	\$ 223,453.00
4610	Billable Expense Income	\$ 18,050.00
4211	Grant Income (merge with 4215)	\$ -
4215	Capitol Grant	\$ -
1215	Scholarships Revenue Receivable	\$ -
	Insurance Proceeds	\$ -
4215	State Tree reimbursement grant	
4704	Sales	
4701	Beer Sales Taxible	
4703	Food Sales Taxible	\$ 240.00
4705	Food Sale Non-Taxible	\$ 735.00
4707	Merchandise Sales Taxible	\$ -
4709	Soda Sales	\$ 100.00
4711	Vending Sales	\$ -
4000	Total Income	\$ 1,570,765.00

Acct No.	Description	BUDGET 19/20
5000	Program Expenses	
5001	Adult Program Costs	\$ 6,800.00
5002	Fish Stocking	\$ 10,000.00
5004	Program Contractors	\$ 38,765.00
5005	Event Costs	\$ 116,058.00
5008	Youth Program Costs	\$ 73,900.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 2,300.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 6,000.00
5115	Scholarships Given	\$ 4,000.00
5000	Total Program Expenses	\$ 258,423.00
7000	Maintenance & Operation Expenses	
7010	Advertising & Marketing	\$ 40,000.00
7015	Loan Repayment	\$ 49,702.00
7020	Bank Service Charges	\$ 14,000.00
7026	Charitable Contribution	\$ 2,200.00
7030	Dues & Subscriptions	\$ 8,000.00
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 1,200.00
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7051	Auto Insurance	\$ 5,000.00
7052	HUB Insurance	\$ 500.00
7053	Property Insurance	\$ 13,000.00
7055	Liability Insurance	\$ 9,000.00
7056	Interest Expense	\$ 18,000.00
7060	Licenses & Fees	\$ 22,000.00
7070	Maintenance	
7071	Pool Chemicals	\$ 7,500.00
7072	Building & Park Maintenance	\$ 28,100.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 8,200.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 10,000.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies (repairs/upkeep)	\$ 26,300.00
7079	Fleet Maintenance	\$ 7,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 3,000.00
7090	Office Supplies	\$ 14,000.00
7120	Professional Development	\$ 7,500.00
7150	Professional Fees	
7151	Annual Audit	\$ 12,500.00
7152	Accounting & Payroll	\$ 40,000.00
7153	Information Technology	\$ 6,000.00
7155	Legal	\$ 13,000.00
7156	Payroll Expense (merged with 7151)	\$ -
7160	Property Tax Collection Fee	\$ 14,000.00
7170	Publications & Legal	\$ -
7180	Security	\$ 6,100.00
7210	Telephone	\$ 12,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7250	Utilities	
7252	Electric Service	\$ 42,950.00
7254	Gas Service	\$ 17,100.00
7256	Sanitation Services	\$ 7,900.00
7258	Water Service	\$ 8,900.00
7290	Operational Reserve (contingency)	\$ 100,000.00
7000	Total M&O Expenses	\$ 495,802.00
5000/7000	TOTAL EXPENSES	\$ 754,225.00

Acct No.	Description	BUDGET
		19/20
6000	Employee Costs	
6010	ADMINISTRATION	\$ 175,200.00
6010	RECREATION	\$ 197,078.00
6010	MAINTENANCE	\$ 194,472.00
6010	Total Employee Wages	\$ 566,750.00
6020	Employee Taxable Allowances	\$ 7,000.00
6030	Safety Program	\$ 2,200.00
6050	Benefits	
6051	Group Medical	\$ 45,000.00
6055	CalPERS	\$ 42,000.00
6056	CalPERS Unfunded Liability	\$ 13,064.20
6058	Taxes (FICA) (7.65%)	\$ 54,000.00
6060	Reimbrused Expenses	\$ 1,000.00
6070	Vacation & Sick	\$ 1,500.00
6090	Workers Comp	\$ 40,000.00
6000	Total Employee Costs	\$ 772,514.20

POSITION	BUDGET
	19/20
District Manager	\$ 80,000.00
Business Manager	\$ 64,000.00
Office Specialist	\$ 31,200.00
Total Administration	\$ 175,200.00
Recreation Supervisor	\$ 50,918.00
Recreation Coordinator	\$ 20,160.00
Recreation Staff (960) (Intern)	\$ 76,000.00
Pool Staff (960)	\$ 50,000.00
Total Recreation	\$ 197,078.00
Operations Manager	\$ 67,800.00
Project Manager (MF)	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ 31,824.00
Park Maintenance Worker	\$ 31,824.00
Park Maintenance Worker	\$ 31,824.00
Custodian (PT)	\$ 31,200.00
Total Maintenance	\$ 194,472.00

ADMINISTRATION		
Acct No.	Description	BUDGET
		19/20
6010	ADMINISTRATION WAGES	\$ 175,200.00
	REVENUE	
Acct No.	Description	
4000	Revenue	
4010	Property Taxes	\$ 901,350.00
4020	Interest Income	\$ 5,000.00
4610	Billable Expense Income	\$ 18,050.00
4211	Grant Income (merge with 4215)	\$ -
4215	Donations (capital grant)	\$ -
4000	Total Revenue	\$ 924,400.00
	EXPENSES	
Acct No.	Description	
7000	Expenses	
7010	Advertising & Marketing	\$ 40,000.00
7015	Loan repayment	\$ 49,702.00
7020	Bank Service Charges	\$ 14,000.00
7026	Charitable Contribution	\$ 21,000.00
7030	Dues & Subscriptions	\$ 8,000.00
7035	Equipment Rent & Lease	
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7051	Auto Insurance	\$ 5,000.00
7052	HUB Insurance	\$ 500.00
7053	Property Insurance	\$ 13,000.00
7055	Liability Insurance	\$ 11,000.00
7056	Interest Expense	\$ 18,000.00
7060	Licenses & Fees	\$ 25,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 3,000.00
7090	Office Supplies	\$ 14,000.00
7120	Professional Development	\$ 7,500.00
7150	Professional Fees	
7151	Annual Audit	\$ 18,000.00
7152	Accounting	\$ 40,000.00
7153	Information Technology	\$ 6,000.00
7155	Legal	\$ 15,000.00
7156	Payroll Expense	\$ -
7160	Property Tax Collection Fee	\$ 14,000.00
7170	Publications & Legal	\$ -
7210	Telephone	\$ 12,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7290	Operational Reserve (contingency)	\$ 100,000.00
7000	Total Expenses	\$ 341,202.00

MAINTENANCE DEPARTMENT		
Acct No.	EMPLOYEE WAGES	BUDGET
	Description	19/20
6010	MAINTENANCE WAGES	\$ 194,472.00
4050	Facility Revenues	\$ 174,437.00
4211	Grant Income	\$ -
4213	Sponsorship	\$ -
	Total Revenue	\$ 174,437.00
	EXPENSES	
Acct No.	Description	
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 1,200.00
7070	Maintenance	
7071	Pool Chemicals	\$ 7,500.00
7072	Building Maintenance	\$ 28,100.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 8,200.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 10,000.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies	\$ 26,300.00
7079	Fleet Maintenance	\$ 7,000.00
7180	Security	\$ 6,100.00
7250	Utilities	
7252	Electric Service	\$ 42,950.00
7254	Gas Service	\$ 17,100.00
7256	Sanitation Services	\$ 7,900.00
7258	Water Service	\$ 8,900.00
	Total Expenses	\$ 185,900.00

RECREATION DEPARTMENT		
Acct No.	EMPLOYEE WAGES	BUDGET
	Description	18/19
6010	RECREATION WAGES	\$ 197,078.00
	REVENUE	
Acct No.	Description	
4030	Adult Program Revenues	\$ 36,610.00
4200	Contracted Class Revenues	\$ 36,610.00
4210	Event Revenues	\$ 99,290.00
4213	Sponsorship	\$ 111,500.00
4300	Youth Program Revenues	\$ 223,453.00
4211	Grant Income	\$ -
4215	Donations	\$ -
1215	Scholarships Revenue Recievable	\$ 1,500.00
4704	Sales	
4701	Beer Sales Taxable	\$ -
4703	Food Sales Taxable	\$ 240.00
4705	Food Sale Non-Taxable	\$ 735.00
4707	Merchandise Sales Taxable	\$ -
4709	Soda Sales	\$ -
4711	Vending Sales	\$ -
	Gross Recreation Revenue	\$ 509,938.00
	EXPENSES	
Acct No.	Description	
5000	Program Expenses	
5001	Adult Program Costs	\$ 6,800.00
5004	Contracted Classes Costs	\$ 38,765.00
5005	Event Costs	\$ 116,058.00
5008	Youth Program Costs	\$ 73,900.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 2,300.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 6,000.00
5	Scholarships Revenue Receivable	\$ 4,000.00
5000	Program Expenses	\$ 248,423.00

ABIAC		
Acct. No	Description	BUDGET
4050	Facility Revenue	19/20
		\$ 2,000.00
	Gross Facility Revenue	\$ 2,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 3,000.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 600.00
7180	Security	\$ 2,700.00
7252	Electric Service	\$ 3,500.00
7254	Gas Service	\$ 3,000.00
7000	Total Expenses	\$ 13,300.00
	Net Facility Revenue	\$ (11,300.00)

BRITE LAKE		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
	Brite Lake	\$ 923.00
	Brite Lake: Annual Permit	\$ 2,301.00
	Brite Lake: Annual Senior Permit	\$ 2,050.00
	Brite Lake: Boat Launching Permit	\$ 1,153.00
	Brite Lake: Camping	\$ 111,000.00
	Brite Lake: Day Use	\$ 30,000.00
4050	Gross Facility Revenues	\$ 147,427.00
5002	Fish Stocking	\$ 10,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 12,000.00
7074	Equipment Maintenance	\$ 300.00
7078	Materials & Supplies	\$ 5,000.00
7180	Security	\$ -
7210	Telephone & Internet	\$ 1,400.00
7252	Electric Service	\$ 17,500.00
7256	Sanitation Services	\$ 7,000.00
7258	Water Service	\$ 55.00
7000	Total Expenses	\$ 53,255.00
	Net Facility Revenue	\$ 94,172.00

CENTRAL PARK		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	\$ 2,500.00
4050	Gross Facility Revenues	\$ 2,500.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 3,500.00
7074	Equipment Maintenance	\$ 300.00
7078	Materials & Supplies	\$ 2,000.00
7256	Sanitation Services	600.00
7258	Water Service	\$ -
7000	Total Expenses	\$ 6,400.00
	Net Facility Revenue	\$ (3,900.00)

DISTRICT OFFICE		
Acct No.	Description	BUDGET
7000		19/20
7072	Building & Park Maintenance	\$ 800.00
7074	Equipment Maintenance	\$ 100.00
7078	Materials & Supplies	\$ 500.00
7180	Security	\$ 1,000.00
7210	Telephone	\$ 10,600.00
7252	Electric Service	\$ 2,500.00
7254	Gas Service	\$ 1,500.00
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 17,000.00

DYE NATATORIUM		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ 2,420.00
4610	Billable Expense	
	Barracudas	\$ 7,900.00
	TUSD - Year 2	\$ -
	Gross Facility Revenue	\$ 10,320.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 1,000.00
7074	Equipment Maintenance	\$ 2,000.00
7078	Materials & Supplies	\$ 2,000.00
7071	Pool Chemicals	\$ 7,500.00
7180	Security	\$ 600.00
7252	Electric Service	\$ 8,500.00
7254	Gas Service	\$ 12,000.00
7000	Total Expenses	\$ 33,600.00
	Net Facility Revenue	\$ (23,280.00)

MAINTENANCE YARD		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ -
	Gross Facility Revenue	\$ -
7000	Expenses	
7072	Building & Park Maintenance	\$ 2,800.00
7074	Equipment Maintenance	\$ 4,000.00
7078	Materials & Supplies	\$ 8,000.00
7180	Security	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 14,800.00

MEADOWBROOK PARK		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ 700.00
	Gross Facility Revenue	\$ 700.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 1,500.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 200.00
7180	Security	\$ -
7210	Telephone	
7252	Electric Service	\$ 1,400.00
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 3,600.00
	Net Facility Revenue	\$ (2,900.00)

SKATE PARK		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ -
	Gross Facility Revenue	\$ -
7000	Expenses	
7072	Building & Park Maintenance	\$ -
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 4,000.00
7180	Security	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 4,000.00
	Net Facility Revenue	\$ (4,000.00)

SSAC		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
	Stephen Shy	\$ 840.00
	Gross Facility Revenue	\$ 840.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 2,000.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 1,000.00
7180	Security	\$ 1,000.00
7252	Electric Service	\$ 550.00
7254	Gas Service	\$ 600.00
7000	Total Expenses	\$ 5,650.00
	Net Facility Revenue	\$ (4,810.00)

WEST PARK		
Acct. No	Description	BUDGET
		19/20
4050	Facility Revenue	
		\$ 500.00
4610	Billable Little League	\$ 10,150.00
	Gross Facility Revenue	\$ 10,650.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 1,500.00
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 3,000.00
7210	Telephone	\$ -
7252	Electric Service	\$ 9,000.00
7254	Gas Service	
7256	Sanitation Services	\$ 300.00
7258	Water Service	\$ 9,700.00
7000	Total Expenses	\$ 23,500.00
	Net Facility Revenue	\$ (12,850.00)

Acct. No	Description	BUDGET
		19/20
4213	Operational Grants	
	Adult Softball	\$ 1,500.00
	Adult Basketball	\$ 500.00
	Adult Volleyball	\$ 375.00
	Adult 3v3	\$ 375.00
	King of the Mountain	\$ 750.00
	Fishing Derby	\$ 8,500.00
	Run & Ride	\$ 4,000.00
	Harvest Half	\$ 4,000.00
	Movies in the Park	\$ 6,000.00
	All American 5K	\$ 4,000.00
	Mountain Gallop	\$ 4,000.00
	Old Timers Picnic	\$ 5,000.00
	Christmas Bazaar	\$ 1,000.00
	Music in the Park	\$ 6,500.00
	Turkey Trot	\$ 3,000.00
	Youth Basketball	\$ 1,000.00
	Youth Volleyball	\$ 1,000.00
	Youth NFL Flag Football	\$ 1,000.00
	Youth Baseball	\$ 1,000.00
	Adventure Camp	\$ 3,000.00
	Dye Natatorium	\$ 4,000.00
	Tehachapi GranFondo	\$ 51,000.00
4213	Gross Operational Grants	\$ 111,500.00

Acct. No	Description	BUDGET
		19/20
4030	Adult Program Revenues	
	Adult Lap Swim	\$ 2,500.00
	Adult Softball	\$ 6,500.00
	Deep Water Aerobics	\$ 2,000.00
	Water Workout	\$ 100.00
	Mindfull Meditation	\$ 660.00
	Adult Basketball	\$ 4,100.00
	Adult 3v3 Basketball	\$ 925.00
	King of the Mountain	\$ 925.00
	Open Gym	\$ 5,500.00
	Adult Volleyball	\$ 1,400.00
	Pool Pass	\$ 12,000.00
4030	Gross Program Revenues	\$ 36,610.00
5001	Adult Program Costs	
	Adult Lap Swim	\$ -
	Adult Softball	\$ 4,300.00
	Deep Water Aerobics	\$ 100.00
	Water Workout	\$ 100.00
	Mindfulnes Meditation	\$ -
	Adult Basketball	\$ 500.00
	Adult 3v3 Basketball	\$ 300.00
	King of the Mountain	\$ 750.00
	Open Gym	\$ 300.00
	Adult Volleyball	\$ 300.00
	Pool Pass	\$ 150.00
5001	Total Adult Program Costs	\$ 6,800.00
	Net Adult Program Revenues	\$ 29,810.00

Acct. No	Description	BUDGET
		19/20
4200	Program Contactors	
	Adult Softball	\$ 1,800.00
	Adult Basketball	\$ 2,600.00
	Adult Volleyball	\$ 440.00
	Adult 3v3	\$ 840.00
	King of the Mountain	\$ 100.00
	Tehachapi Tots	\$ 26,100.00
	Tehachapi GranFondo	\$ 2,000.00
	NFL Flag Football	\$ 500.00
	Youth Basketball	\$ 1,205.00
	Water Workout	\$ 940.00
	Playwell	\$ 1,000.00
	Chess Wizards	\$ 1,000.00
	Challenger Soccer Camp	\$ -
	Mindfulness Meditation	\$ 240.00
		\$ -
4200	Gross Program Costs	\$ 38,765.00

Acct. No	Description	BUDGET
		19/20
4210	Event Revenues	
	Egg Hunt	\$ -
	Fishing Derby	\$ 6,500.00
	Fourth of July Parade	\$ -
	Mountain Gallop 5k/10k	\$ 2,800.00
	Movies in the Park	\$ -
	Tehachapi GranFondo	\$ 76,000.00
	Music in the Park	\$ -
	Old Timers Reunion	\$ 500.00
	Christmas Bazaar	\$ 2,190.00
	Partner Events	\$ -
	Run/Ride with the Wind 5k	\$ 2,400.00
	Harvest Half	\$ -
	Trial Programs	
	All American 5K	\$ 7,000.00
	Hot Chocolate Turkey Trot	\$ 1,900.00
	Misc.	
4210	Gross Event Revenues	\$ 99,290.00
5005	Event Costs	
	Egg Hunt	\$ 1,000.00
	Fishing Derby	\$ 3,700.00
	Fourth of July Parade	\$ 500.00
	Mountain Gallop 5k/10k	\$ 4,800.00
	Movies in the Park	\$ 8,300.00
	Tehachapi GranFondo	\$ 67,650.00
	Music in the Park	\$ 8,000.00
	Old Timers Reunion	\$ 7,180.00
	Christmas Bazaar	\$ 1,403.00
	Partner Events	\$ 800.00
	Run/Ride with the Wind 5k	\$ 3,875.00
	Harvest Half	\$ -
	Trial Programs	
	All American 5K	\$ 6,500.00
	Hot Chocolate Turkey Trot	\$ 2,200.00
	Memorial Day Ceremony	\$ 150.00
5005	Total Event Costs	\$ 116,058.00
	Net Event Revenues	\$ (16,768.00)

Acct. No	Description	BUDGET
		19/20
4300	Youth Program Revenues	
	Open Recreational Swim	\$ 8,500.00
	Lifeguard Training	\$ 3.00
	Parent & Child Swim Lessons	\$ 3,200.00
	Tehachapi Tots	\$ 40,000.00
	Tehachapi Tot Craft Fee	\$ 5,000.00
	Playwell	\$ 1,000.00
	Chess Wizzards	\$ 1,000.00
	Challenger Soccer Camp	\$ 100.00
	Summer Swim Lessons	\$ 25,000.00
	Junior Lifeguards	\$ 550.00
	Youth Baseball	\$ 16,000.00
	Youth Volleyball	\$ 5,000.00
	NFL Youth Flag Football	\$ 6,800.00
	Youth Basketball	\$ 40,000.00
	Summer Adventure Camp	\$ 70,000.00
	Trial Programs	\$ 1,300.00
4300	Gross Youth Program Revenues	\$ 223,453.00
5008	Youth Program Costs	
	Open Recreational Swim	\$ -
	Lifeguard Training	\$ 200.00
	Parent & Child Swim Lessons	\$ 100.00
	Tehachapi Tots	\$ 27,000.00
	Tehachapi Tots Craft Fee	\$ 5,000.00
	Playwell	\$ -
	Chess Wizzards	\$ -
	Challenger Soccer Camp	\$ -
	Summer Swim Lessons	\$ 1,500.00
	Junior Lifeguards	\$ -
	Youth Baseball	\$ 7,200.00
	Youth Volleyball	\$ 3,200.00
	NFL Youth Flag Football	\$ 4,900.00
	Youth Basketball	\$ 12,000.00
	Youth Adventure Camp	\$ 12,000.00
	Trial Programs	\$ 800.00
5008	Total Youth Program Cost	\$ 73,900.00
	Net Youth Program Revenues	\$ 149,553.00

**THE BOARD OF DIRECTORS OF THE
TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**

IN THE MATTER OF

**ADOPTING THE FINAL BUDGET FOR THE 2019-2020 FISCAL
YEAR**

I, Carrie Champlin, Clerk of the Board of Directors of the Tehachapi Valley Recreation and Park District, of the County of Kern, State of California, so hereby certify that the following resolution proposed by Director _____ and seconded by Director _____ was duly passed and adopted by said Board of Directors at an official meeting thereof this 20th day of August 2019 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Clerk of the Board of Directors
of the Tehachapi Valley Recreation
and Park District

RESOLUTION NO. 7-19

**TEHACHAPI VALLEY RECREATION AND PARK DISTRICT RESOLUTION OF
THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND
PARK DISTRICT ADOPTING THE FINAL BUDGET FOR THE
2019/2020 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 Final Budget for the 2019-2020 Fiscal Year.

BE IT FURTHER RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the Final Budget for 2019-2020 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 Final Budget during the 2019-2020 Fiscal Year.