



Tehachapi Valley
Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, JUNE 21, 2016, 5:30 P.M.**

BOARD OF DIRECTORS

CRAIG MIFFLIN, CHAIRPERSON
PAULETTE RUSH, VICE-CHAIRPERSON
BRIAN DUHART, DIRECTOR
MARY LOU CORPUS-ZAMUDIO, DIRECTOR
LAURA LYNN WYATT, 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 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 Minutes from the Regular Board Meeting held May 17, 2016 (Pages 4-8).
- C. Approval of the California Disaster Assistance Act Program Resolution, (Pages 9).

5. COMMUNITY RELATIONS & SPORTS SUPERVISOR REPORT

6. SPECIAL EVENTS & YOUTH PROGRAMS SUPERVISOR REPORT

7. PARK AND FACILITY MAINTENANCE SUPERVISOR REPORT

8. DISTRICT MANAGER REPORT

9. FINANCIAL REPORT

10. AGENDA ITEMS

- A. Approval of the Preliminary Financial Reports for May 2016 – Discussion/Approval (Pages 10-21).
- B. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Preliminary Fiscal Year 16/17 Annual Budget.
 - 1. Public Hearing
 - 2. Approval of Tehachapi Valley Recreation and Park District Preliminary Budget for Fiscal Year 2016/2017. - Discussion/Approval, Resolution #10-16 (Pages 22-58).
- C. Approving the District Manager to Spend an Amount not to Exceed \$24, 999.99 for the Purchase of Two Mowers for use in the Maintenance Department, Resolution #11-16, (Pages 59-66).
- D. Dye Natatorium Ad Hoc Committee – Discussion
- E. Budget Ad Hoc Committee - Discussion

11. BOARD OF DIRECTORS' TIME

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

12. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on July 26, 2016.



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 June 21, 2016, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, June 17, 2016, at 12:00 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 17th day of June 2016.

Dated this 17th day of June 2016.

Carrie Champlin
Carrie Champlin
Clerk of the Board of Directors

**MINUTES OF THE REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
490 WEST D STREET, TEHACHAPI, CALIFORNIA 93561
TUESDAY MAY 17, 2016, 5:30 P.M.**

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

BOARD MEMBERS: Craig Mifflin, Chairperson
Paulette Rush, Vice-Chairperson
Brian Duhart, Director
Mary Lou Corpus-Zamudio, Director
Laura Lynn Wyatt, Director

ALSO PRESENT: LeAnn Williams, District Manager
Seth Carroll, Community Relations & Sports Supervisor
Corey Torres, Special Events & Youth Programs Supervisor
Nolan Ferdinand, Park and Facility Maintenance Supervisor
Greg Garrett, City of Tehachapi Manager
John Antonio, Apex General Construction
John Szewczyk, Clifford & Brown Law
Mike Mackenzie

1. **FLAG SALUTE:** Director Wyatt led the Flag Salute.
2. **ROLL CALL:** Vice-Chairperson Rush was absent.
3. **PUBLIC COMMENTS:** Mr. Mike Mackenzie had several suggestions regarding senior sports programs and suggested starting a senior soccer tournament. Mr. Mackenzie also suggested starting a youth soccer league that would be more affordable than AYSO. Director Duhart asked Mr. Mackenzie to submit a list of senior activities and suggestions on how to support his ideas.

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.

**Duhart – Corpus-Wyatt: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt
Noes: None. Motion carried.**

Absent: Rush

B. Approval of the Minutes from the Special Board Meeting held April 5, 2016.

Request by Clerk of the Board of Directors to approve the minutes from the April 5, 2016 Special Board Meeting.

**Duhart – Wyatt: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt
Noes: None. Motion carried.**

Absent: Rush

C. Approval of the Minutes from the Regular Board Meeting held April 19, 2016.

Request by Clerk of the Board of Directors to approve the minutes from the April 19, 2016 Regular Board Meeting.

Duhart – Wyatt: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: Rush

D. Approval of the Revised Tehachapi Valley Recreation and Park District Project Manager Job Description, Resolution #6-16.

Request by District Manager Williams to approve the revised Project Manager Job description, Resolution #6-16.

Duhart – Wyatt: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: Rush

5. COMMUNITY RELATIONS & SPORTS SUPERVISOR REPORT

Seth Carroll gave the report.

- Run and Ride with the Wind Duathlon was successful with 150 participants. Carroll thanked the City of Tehachapi for the use of Centennial Plaza.
- T-Ball is ending and trophies will be handed out.
- Men's Basketball program finished.
- Registration is open for all 5 race events.
- Youth Flag Football registration is open and to date we have 70 participants registered.
- Memorial Day ceremony starts at 11:00 A.M.

6. SPECIAL EVENTS & YOUTH PROGRAMS SUPERVISOR REPORT

Corey Torres gave the report.

- Tot Enrichment and Parent & Me classes end at the end of May. Classes will resume in September. Looking at adding a Monday and Wednesday afternoon class the Tot Enrichment.
- Upcoming events: Battle of the Bands June 25, 2016. Auditions will be June 11th & June 18th.
- Super Kids Music Show July 23, 2016.
- Movies in the Park. First Movies in the Park event date will be Friday June 10, 2016. The movie will be Inside Out and the event will take place at Central Park.

7. PARK AND FACILITY MAINTENANCE SUPERVISOR REPORT

Nolan Ferdinand gave the report.

- Mowing at Brite Lake.
- Implemented Fleet Automatic on all District vehicles. This device will give us data to calculate what we are spending on gasoline. This device tracks driving habits which will give us data that will help us streamline processes and save money. This device is also a safety component that will decipher check engine codes as well as calling 911 if the vehicle is involved in an accident. Chairperson Mifflin and Director Duhart both agreed that they prefer home retention vehicles for the maintenance department.
- Central Park - we are currently working to fix lights that have transformer problems.

8. DISTRICT MANAGER REPORT

LeAnn Williams gave the report.

- Meadowbrook Park Refurbishment Project – Meadowbrook Park groundbreaking ceremony will take place Monday June 6, 2016 at 10:00 A.M. Notice to Proceed was given with a start date of June 6, 2016. Project is projected to take up to 100 days. Waiting for the project timeline from the contractor.
- Bakersfield Californian Foundation Grant Award - The District was awarded \$12,500.00 for the purchase of artistic bike racks at all park facilities. Meadowbrook Park will have a dog themed bike rack at the Dog Park, and cow and railroad themed bike racks to represent the railroad history of the area as well as the history of Meadowbrook Park land originally being a dairy. Central Park will have a nature themed bike racks. Williams thanked Chris Kirk Tehachapi Parks Foundation Board member for helping to write the grant.
- Attended the California Youth Soccer and Recreation Development Program Grant workshop through the State of California. This is a one-time only grant. Grant funds can only be used for new program opportunities for softball, basketball, soccer, or baseball. There also needs to be a water conservation measure included in the application. Based on demographics West Park would qualify for the grant. We will apply for this grant and will report on the progress.
- State of California Land and Water Conservation Fund Grant – Sign installed at Brite Lake recognizing the 1977 funding that was received for Brite Lake. We will be applying for the grant in the next year.
- CAPRI – Williams thanked Nolan Ferdinand for his work on the schedule of values for CAPRI. Five assets were added to the asset list with an approximate value of \$500,000.00.
- Exploring a loan with CSDA for a 15 year loan for capital improvements. The loan amount would be for \$565,000.00 with an interest rate of 3.25% which would put the yearly payment at \$49,000.00. More to come on that next month.

9. FINANCIAL REPORT

Office Manager Carrie Champlin gave the report.

10. AGENDA ITEMS:

A. Approval of the Preliminary Financial Reports for April 2016.

BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR APRIL 2016.

Wyatt - Zamudio: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: Rush

B. Approving the District Manager to Spend an Amount not to Exceed \$8,000.00 for the Change Order to the Original Bid from Apex General Construction for the Purchase and Installation of a Vapor Barrier at the Dye Natatorium Facility, Resolution #7-16.

BOARD APPROVES THE DISTRICT MANAGER TO SPEND AN AMOUNT NOT TO EXCEED \$8,000.00 FOR THE CHANGE ORDER TO THE ORIGINAL BID FROM APEX CONSTRUCTION FOR THE PURCHASE AND INSTALLATION OF A VAPOR BARRIER AT THE DYE NATATORIUM FACILITY, RESOLUTION #7-16.

Wyatt - Duhart: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: Rush

- C. **Approving the District Manager to Spend an Amount not to Exceed \$14,000.00 for the Emergency Removal of Seven Trees at Philip Marx Central Park, Resolution #8-16.**
BOARD APPROVES THE DISTRICT MANAGER TO SPEND AN AMOUNT NOT TO EXCEED \$14,000.00 FOR THE EMERGENCY REMOVAL OF SEVEN TREES AT PHILIP MARX CENTRAL PARK, RESOLUTION #8-16.

Corpus-Zamudio - Wyatt: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: Rush

- D. **Approving the District Manager to Allocate Quimby Funds for the Refurbishment of the Playground Safety Surface at Philip Marx Central Park in an Amount not to Exceed \$15,000, Resolution #9-16.**

BOARD APPROVES THE DISTRICT MANAGER TO ALLOCATE QUIMBY FUNDS FOR THE REFURBISHMENT OF THE PLAYGROUND SAFETY SURFACE AT PHILIP MARX CENTRAL PARK IN AN AMOUNT NOT TO EXCEED \$15,000.00, RESOLUTION #9-16.

Corpus-Zamudio - Wyatt: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: Rush

- E. **Budget Ad Hoc Committee – Discussion.**

Director Duhart gave the update. Looking into the CSDA loan. The yearly payment will fit in the budget. District Manager Williams has a good list of capital project recommendations. Director Duhart stated that he wants to make sure we are in line with the District's Master Plan. Director Duhart suggested preparing a list of projects that encompasses eighty percent of the loan amount. Chairperson Mifflin stated that he would like community input for the projects. Directors Corpus-Zamudio and Wyatt were in agreement that most of the loan will go toward refurbishment of existing facilities and replacement of equipment. Director Corpus-Zamudio suggested improving the facilities to encompass a variety of users such as seniors. There was a brief discussion regarding the loan and options for the use of the loan funds. Director Duhart asked for an agenda item for the Budget Ad Hoc Committee to be added to next month's Board agenda to discuss the loan options. Agenda item will be for discussion only.

- F. **Fiscal Year 2016/2017 Preliminary Budget Recommendation Presentation.**

District Manager Williams gave the presentation.

11. CLOSED SESSION: ADJOURNED TO CLOSED SESSION AT 7:05 P.M.

Wyatt - Duhart: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: Rush

- A. Conference with Counsel – Existing Litigation

Government Code Section 54956.9(a)

DFEH Complaint – Mike Walsh

Report on Closed Session: No Action Taken.

Wyatt - Duhart: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: Rush

Meeting reconvened at 8:05 P.M.

- 12. BOARD OF DIRECTORS TIME:** Director Duhart thanked District Manager Williams for her work and stated that he is very impressed with her work on the 2016/2017 budget.

13. ADJOURNMENT:

Having no further business the meeting was adjourned at 8:06 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on June 21, 2016.

Wyatt - Duhart: Ayes: Mifflin; Corpus-Zamudio; Duhart; Wyatt

Noes: None. Motion carried.

Absent: Rush

Respectfully Submitted,

Carrie Champlin
Carrie Champlin, Clerk of the Board

**DESIGNATION OF APPLICANT'S AGENT RESOLUTION
FOR NON-STATE AGENCIES**

BE IT RESOLVED BY THE TVRPD Board of Directors OF THE Tehachapi Valley Recreation and Park District
(Governing Body) (Name of Applicant)

THAT Nolan Ferdinand, Park and Facility Maintenance Supervisor, OR
(Title of Authorized Agent)

LeAnn Williams, District Manager, OR
(Title of Authorized Agent)

Seth Carroll, Community Relations & Sports Supervisor
(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the Tehachapi Valley Recreation and Park District, a public entity
(Name of Applicant)

established under the laws of the State of California, this application and to file it with the California Emergency Management Agency for the purpose of obtaining certain federal financial assistance under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.

THAT the Tehachapi Valley Recreation and Park District, a public entity established under the laws of the State of California,
(Name of Applicant)
hereby authorizes its agent(s) to provide to the California Emergency Management Agency for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below:

- ☒ This is a universal resolution and is effective for all open and futures disasters up to three (3) years following the date of approval below.
☐ This is a disaster specific resolution and is effective for only disaster number(s) _____

Passed and approved this 21st day of June, 20 16

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

CERTIFICATION

I, Carrie Champlin, duly appointed and Clerk of the Board of Directors of
(Name) (Title)

Tehachapi Valley Recreation and Park District, do hereby certify that the above is a true and correct copy of a
(Name of Applicant)

Resolution passed and approved by the TVRPD Board of Directors of the Tehachapi Valley Recreation and Park District
(Governing Body) (Name of Applicant)

on the 21st day of June, 20 16.

(Signature)

Clerk of the Board of Directors of TVRPD

(Title)

Financial Report

Tehachapi Valley Recreation and Park District
For the period ended May 31, 2016

Prepared by
Better Ledger Inc

Prepared on
June 12, 2016

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Balance Sheet

As of May 31, 2016

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	
1000.1 Cash in County Treasury-General Fund	348,477.57
1000.3 Cash in County Treasury-Quimby	19,574.83
1000.4 Cash in County Treasury-Dog Park	25,500.00
1000.5 Cash in County Treasury-Miscellaneous	573.58
Total 1000 Cash in County Treasury General Fund	394,125.98
1004 Check BOTS 4470	109,065.23
1005 County Treasury Capital Projects Fund	297,865.34
1050 Cash Box-Events	400.00
1051 Change Fund	500.00
1100 Petty Cash Fund	200.00
Total Bank Accounts	802,156.55
Accounts Receivable	
1200 Accounts Receivable	4,974.71
Total Accounts Receivable	4,974.71
Other current assets	
1070 Prepaid Expenses	2,319.16
1092 Credit Card Receivables	1,487.26
1210 Inventory Asset	4,448.55
Total Other current assets	8,254.97
Total Current Assets	815,386.23
Fixed Assets	
1150 Land	166,734.76
1161 Building	556,453.52
1162 Improvements	1,503,640.35
1163 Equipment	668,227.60
1163.1 Equipment Not Placed In Service	141,715.86
1164 Swimming Pool & Building	265,383.67
1165 Lake	412,294.78
1170 Accumulated Depreciation	-2,514,288.00
1180 Fleet Vehicles and Equipment	85,118.77
1190 Construction In Progress	177,284.26
Total Fixed Assets	1,462,565.57
TOTAL ASSETS	\$2,277,951.80
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	9,091.27
Total Accounts Payable	9,091.27

	Total
Credit Cards	
2010 Cardmember Services Payable	4,514.63
2012 Home 4 Less Payable	8.64
2014 Home Depot Payable	322.61
Total Credit Cards	4,845.88
Other Current Liabilities	
2021 Accrued Salaries & Wages	3,934.59
2022 Accrued Employer PR Taxes	297.16
2024 Accrued Vacation, Sick, & Comp Time	0.00
2024.2 Accrued Vacation	17,509.86
2024.3 Accrued Sick Leave (50%)	11,972.65
Total 2024 Accrued Vacation, Sick, & Comp Time	29,482.51
2207 Sales tax payable	565.91
2210 Payroll Liabilities	
2211 CalPERS Payable	-1,794.99
2231 Health Plan Payable	-2,130.65
2250 Payroll Tax Liabilities	4,704.94
Total 2210 Payroll Liabilities	779.30
2259 Deferred Revenues-Grant Dog Park	25,500.00
2260 Veterans Memorial Fund Payable	50.77
2261 Pool Fund Payable	484.00
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	62,094.24
Total Current Liabilities	76,031.39
Long-Term Liabilities	
2305 CalPERS Unfunded Accrued Liability Valuation	22,824.00
Total Long-Term Liabilities	22,824.00
Total Liabilities	98,855.39
Equity	
3010 Net Investment In Capital Assets	
3012 Investment in Fixed Assets	1,451,342.57
Total 3010 Net Investment In Capital Assets	1,451,342.57
3020 Restricted Funds	
3022 Capital Projects	280,272.38
3023 Quimby	19,574.83
3025 Dog Park	25,500.00
3026 Miscellaneous Restricted Funds	573.58
Total 3020 Restricted Funds	325,920.79
3030 Unrestricted Funds	346,516.09
3110 Retained Earnings	0.00
Net Income	55,316.96
Total Equity	2,179,096.41
TOTAL LIABILITIES AND EQUITY	\$2,277,951.80

Profit and Loss

May 2016

	May 2016	Jul 2015 - May 2016 (YTD)	Total % of Income
INCOME			
4010 Property Taxes	21,019.18	840,261.81	37.87 %
4020 Interest Income		2,019.34	
4030 Adult Program Revenues	968.25	19,696.43	1.74 %
4050 Facility Revenue	13,037.27	103,293.04	23.49 %
4200 Contracted Classes Revenues	6,495.50	37,641.41	11.70 %
4210 Events Revenues	3,751.00	27,450.50	6.76 %
4211 Grant Income		25,000.00	
4213 Sponsorship Revenues	5,500.00	22,272.60	9.91 %
4215 Donations		3,000.00	
4300 Youth Program Revenues	4,734.00	70,382.00	8.53 %
4610 Billable Expense Income	254.71	15,263.52	0.46 %
4650 Discounts given	-255.50	-3,163.65	-0.46 %
4704 Sales		1,315.79	
4750 Commission Income		44.70	
4760 Other Income		2,813.20	
Total Income	55,504.41	1,167,290.69	100.00 %
COST OF GOODS SOLD			
5001 Adult Program Costs	900.00	7,221.45	1.62 %
5004 Contracted Classes Costs	2,093.67	25,724.96	3.77 %
5005 Events Costs	4,692.95	34,607.43	8.46 %
5008 Youth Program Costs	687.95	20,258.57	1.24 %
5704 Purchases for Resale		448.39	
Total Cost of Goods Sold	8,374.57	88,260.80	15.09 %
GROSS PROFIT	47,129.84	1,079,029.89	84.91 %
EXPENSES			
6000 Employee Costs	36,267.74	565,747.06	65.34 %
7010 Advertising & Marketing	789.25	23,548.59	1.42 %
7020 Bank Service Charges	492.28	5,908.22	0.89 %
7025 Cash Short/Over		10.00	
7026 Charitable Contribution		2,994.57	
7030 Dues & Subscriptions		7,849.20	
7035 Equipment Rents & Leases		1,341.85	
7050 Insurance	1,671.25	18,862.73	3.01 %
7060 Licenses & Fees	974.54	8,017.75	1.76 %
7070 Maintenance	7,113.20	88,126.05	12.82 %
7084 Meals & Entertainment	231.08	1,735.11	0.42 %
7090 Office Supplies	620.44	14,562.27	1.12 %
7120 Professional Development	45.00	11,369.92	0.08 %
7150 Professional Fees	5,355.05	54,383.97	9.65 %
7160 Property Tax Collection Fee		10,996.89	
7175 Scholarship Fund Expense	142.50	841.00	0.26 %

	May 2016	Jul 2015 - May 2016 (YTD)	Total % of Income
7180 Security	213.70	4,843.95	0.39 %
7210 Telephone	792.98	13,796.18	1.43 %
7230 Uniforms & Apparel		2,452.38	
7250 Utilities	4,900.93	76,394.31	8.83 %
Total Expenses	59,609.94	913,782.00	107.40 %
NET OPERATING INCOME	-12,480.10	165,247.89	-22.48 %
OTHER INCOME			
8040 TVRPD Development Fee Revenues	6,411.00	53,425.00	11.55 %
Total Other Income	6,411.00	53,425.00	11.55 %
OTHER EXPENSES			
8501 Fixed Asset Purchases		133,146.90	
8502 Capital Improvements		29,471.88	
8505 Quimby Expense		737.15	
Total Other Expenses	0.00	163,355.93	0.00%
NET OTHER INCOME	6,411.00	-109,930.93	11.55 %
NET INCOME	\$ -6,069.10	\$55,316.96	-10.93 %

Profit & Loss Prior Year Comparison

July 2015 - May 2016

	Jul 2015 - May 2016	Jul 2014 - May 2015 (PY)	Change	Total % Change
INCOME				
4010 Property Taxes	840,261.81	824,304.73	15,957.08	1.94 %
4020 Interest Income	2,019.34	2,745.31	-725.97	-26.44 %
4030 Adult Program Revenues	19,696.43	29,761.59	-10,065.16	-33.82 %
4050 Facility Revenue	103,293.04	117,852.04	-14,559.00	-12.35 %
4200 Contracted Classes Revenues	37,641.41	40,154.19	-2,512.78	-6.26 %
4210 Events Revenues	27,450.50	27,871.91	-421.41	-1.51 %
4211 Grant Income	25,000.00		25,000.00	
4213 Sponsorship Revenues	22,272.60	32,283.40	-10,010.80	-31.01 %
4215 Donations	3,000.00	30,100.00	-27,100.00	-90.03 %
4300 Youth Program Revenues	70,382.00	61,985.34	8,396.66	13.55 %
4610 Billable Expense Income	15,263.52	13,824.99	1,438.53	10.41 %
4650 Discounts given	-3,163.65	-320.50	-2,843.15	-887.10 %
4704 Sales	1,315.79	1,527.89	-212.10	-13.88 %
4750 Commission Income	44.70	19.40	25.30	130.41 %
4760 Other Income	2,813.20	3,474.00	-660.80	-19.02 %
Total Income	1,167,290.69	1,185,584.29	-18,293.60	-1.54 %
COST OF GOODS SOLD				
5001 Adult Program Costs	7,221.45	4,678.46	2,542.99	54.36 %
5004 Contracted Classes Costs	25,724.96	35,494.86	-9,769.90	-27.52 %
5005 Events Costs	34,607.43	40,649.89	-6,042.46	-14.86 %
5008 Youth Program Costs	20,258.57	19,616.91	641.66	3.27 %
5704 Purchases for Resale	448.39	720.60	-272.21	-37.78 %
Total Cost of Goods Sold	88,260.80	101,160.72	-12,899.92	-12.75 %
GROSS PROFIT	1,079,029.89	1,084,423.57	-5,393.68	-0.50 %
EXPENSES				
6000 Employee Costs	565,747.06	554,526.51	11,220.55	2.02 %
7010 Advertising & Marketing	23,548.59	14,789.12	8,759.47	59.23 %
7020 Bank Service Charges	5,908.22	7,118.23	-1,210.01	-17.00 %
				20,100.00
7025 Cash Short/Over	10.00	-0.05	10.05	%
7026 Charitable Contribution	2,994.57	2,941.61	52.96	1.80 %
7030 Dues & Subscriptions	7,849.20	6,887.39	961.81	13.96 %
7035 Equipment Rents & Leases	1,341.85	4,542.98	-3,201.13	-70.46 %
7050 Insurance	18,862.73	15,691.06	3,171.67	20.21 %
7060 Licenses & Fees	8,017.75	4,188.68	3,829.07	91.41 %
7070 Maintenance	88,126.05	82,994.44	5,131.61	6.18 %
7084 Meals & Entertainment	1,735.11	1,428.10	307.01	21.50 %
7090 Office Supplies	14,562.27	13,281.81	1,280.46	9.64 %
7120 Professional Development	11,369.92	12,550.94	-1,181.02	-9.41 %
7150 Professional Fees	54,383.97	42,849.74	11,534.23	26.92 %
7160 Property Tax Collection Fee	10,996.89	10,348.03	648.86	6.27 %

	Jul 2015 - May 2016	Jul 2014 - May 2015 (PY)	Change	Total % Change
7175 Scholarship Fund Expense	841.00	1,052.50	-211.50	-20.10 %
7180 Security	4,843.95	1,314.10	3,529.85	268.61 %
7210 Telephone	13,796.18	16,165.64	-2,369.46	-14.66 %
7230 Uniforms & Apparel	2,452.38	5,021.47	-2,569.09	-51.16 %
7250 Utilities	76,394.31	84,815.13	-8,420.82	-9.93 %
Total Expenses	913,782.00	882,507.43	31,274.57	3.54 %
NET OPERATING INCOME	165,247.89	201,916.14	-36,668.25	-18.16 %
OTHER INCOME				
8040 TVRPD Development Fee Revenues	53,425.00	36,329.00	17,096.00	47.06 %
Total Other Income	53,425.00	36,329.00	17,096.00	47.06 %
OTHER EXPENSES				
8501 Fixed Asset Purchases	133,146.90		133,146.90	
8502 Capital Improvements	29,471.88		29,471.88	
8505 Quimby Expense	737.15	5,395.00	-4,657.85	-86.34 %
Total Other Expenses	163,355.93	5,395.00	157,960.93	2,927.91 %
NET OTHER INCOME	-109,930.93	30,934.00	-140,864.93	-455.37 %
			\$ -	
NET INCOME	\$55,316.96	\$232,850.14	177,533.18	-76.24 %

Statement of Cash Flows

	Total
OPERATING ACTIVITIES	
Net Income	55,316.96
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	2,068.58
1070 Prepaid Expenses	5,470.30
1075 Employee Cash Advances	370.67
1092 Credit Card Receivables	-1,487.26
2000 Accounts Payable	-48,459.05
2010 Cardmember Services Payable	3,713.87
2012 Home 4 Less Payable	8.64
2014 Home Depot Payable	-554.02
2020 Year End Accruals	-1,074.31
2021 Accrued Salaries & Wages	-24,152.47
2022 Accrued Employer PR Taxes	-2,566.57
2024.2 Accrued Vacation, Sick, & Comp Time:Accrued Vacation	5,718.60
2024.3 Accrued Vacation, Sick, & Comp Time:Accrued Sick Leave (50%)	-5,718.60
2207 Sales tax payable	-403.82
2211 Payroll Liabilities:CalPERS Payable	-1,794.99
2231 Payroll Liabilities:Health Plan Payable	704.88
2250 Payroll Liabilities:Payroll Tax Liabilities	2,255.61
2258 Deferred Revenue-Events	-7,864.50
2259 Deferred Revenues-Grant Dog Park	500.00
2260 Veterans Memorial Fund Payable	-38.81
2261 Pool Fund Payable	-2,000.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-75,303.25
Net cash provided by operating activities	-19,986.29
INVESTING ACTIVITIES	
1162 Improvements	-13,487.31
1163 Equipment	-91,275.95
1163.1 Equipment Not Placed In Service	-11,248.10
1180 Fleet Vehicles and Equipment	-31,829.05

	Total
1190 Construction In Progress	-26,001.37
Net cash provided by investing activities	-173,841.78
FINANCING ACTIVITIES	
2305 CalPERS Unfunded Accrued Liability Valuation	7,216.00
3012 Net Investment In Capital Assets:Investment in Fixed Assets	162,618.78
3022 Restricted Funds:Capital Projects	-147,652.88
3023 Restricted Funds:Quimby	19,574.83
3025 Restricted Funds:Dog Park	25,500.00
3026 Restricted Funds:Miscellaneous Restricted Funds	573.58
3030 Unrestricted Funds	-72,185.13
3110 Retained Earnings	174,189.60
Net cash provided by financing activities	169,834.78
NET CASH INCREASE FOR PERIOD	-23,993.29
Cash at beginning of period	826,149.84
CASH AT END OF PERIOD	\$802,156.55

TVRPD Budget vs Actual 2015-2016

July 2015 May 2015

	Actual	Budget	Remaining	Total % Remaining
INCOME				
4010 Property Taxes	840,261.81	837,734.00	-2,527.81	-0.30 %
4020 Interest Income	2,019.34	3,500.00	1,480.66	42.30 %
4030 Adult Program Revenues	19,696.43	31,400.00	11,703.57	37.27 %
4050 Facility Revenue	103,293.04	137,925.00	34,631.96	25.11 %
4200 Contracted Classes Revenues	37,641.41	38,115.00	473.59	1.24 %
4210 Events Revenues	27,450.50	34,000.00	6,549.50	19.26 %
4211 Grant Income	25,000.00	27,500.00	2,500.00	9.09 %
4213 Sponsorship Revenues	22,272.60	34,000.00	11,727.40	34.49 %
4215 Donations	3,000.00		-3,000.00	
4300 Youth Program Revenues	70,382.00	70,200.00	-182.00	-0.26 %
4610 Billable Expense Income	15,263.52	25,000.00	9,736.48	38.95 %
4650 Discounts given	-3,163.65	-500.00	2,663.65	-532.73 %
4704 Sales	1,315.79	1,900.00	584.21	30.75 %
4750 Commission Income	44.70	0.00	-44.70	
4760 Other Income	2,813.20		-2,813.20	
Total Income	1,167,290.69	1,240,774.00	73,483.31	5.92 %
COST OF GOODS SOLD				
5001 Adult Program Costs	7,221.45	4,700.00	-2,521.45	-53.65 %
5004 Contracted Classes Costs	25,724.96	32,960.00	7,235.04	21.95 %
5005 Events Costs	34,607.43	52,600.00	17,992.57	34.21 %
5008 Youth Program Costs	20,258.57	22,900.00	2,641.43	11.53 %
5704 Purchases for Resale	448.39	3,300.00	2,851.61	86.41 %
Total Cost of Goods Sold	88,260.80	116,460.00	28,199.20	24.21 %
GROSS PROFIT	1,079,029.89	1,124,314.00	45,284.11	4.03 %
EXPENSES				
6000 Employee Costs	565,747.06	739,556.00	173,808.94	23.50 %
7010 Advertising & Marketing	23,548.59	16,000.00	-7,548.59	-47.18 %
7020 Bank Service Charges	5,908.22	9,000.00	3,091.78	34.35 %
7025 Cash Short/Over	10.00	0.00	-10.00	
7026 Charitable Contribution	2,994.57	3,000.00	5.43	0.18 %
7030 Dues & Subscriptions	7,849.20	7,000.00	-849.20	-12.13 %
7035 Equipment Rents & Leases	1,341.85	7,000.00	5,658.15	80.83 %
7050 Insurance	18,862.73	29,400.00	10,537.27	35.84 %
7056 Interest Expense		300.00	300.00	100.00 %
7060 Licenses & Fees	8,017.75	10,000.00	1,982.25	19.82 %
7070 Maintenance	88,126.05	87,000.00	-1,126.05	-1.29 %
7084 Meals & Entertainment	1,735.11	2,000.00	264.89	13.24 %
7090 Office Supplies	14,562.27	14,500.00	-62.27	-0.43 %
7120 Professional Development	11,369.92	10,500.00	-869.92	-8.28 %
7150 Professional Fees	54,383.97	62,500.00	8,116.03	12.99 %
7160 Property Tax Collection Fee	10,996.89	12,500.00	1,503.11	12.02 %

				Total
	Actual	Budget	Remaining	% Remaining
7170 Publications & Legal		500.00	500.00	100.00 %
7175 Scholarship Fund Expense	841.00	5,000.00	4,159.00	83.18 %
7180 Security	4,843.95	5,000.00	156.05	3.12 %
7210 Telephone	13,796.18	11,000.00	-2,796.18	-25.42 %
7230 Uniforms & Apparel	2,452.38	4,500.00	2,047.62	45.50 %
7250 Utilities	76,394.31	97,470.00	21,075.69	21.62 %
Total Expenses	913,782.00	1,133,726.00	219,944.00	19.40 %
NET OPERATING INCOME	165,247.89	-9,412.00	-174,659.89	1,855.71 %
OTHER INCOME				
8040 TVRPD Development Fee Revenues	53,425.00		-53,425.00	
Total Other Income	53,425.00	0.00	-53,425.00	0.00%
OTHER EXPENSES				
8501 Fixed Asset Purchases	133,146.90	108,600.00	-24,546.90	-22.60 %
8502 Capital Improvements	29,471.88	495,000.00	465,528.12	94.05 %
8505 Quimby Expense	737.15		-737.15	
Total Other Expenses	163,355.93	603,600.00	440,244.07	72.94 %
NET OTHER INCOME	-109,930.93	-603,600.00	-493,669.07	81.79 %
NET INCOME	\$55,316.96	\$ -613,012.00	\$ -668,328.96	109.02 %



Tehachapi Valley Recreation & Park District

June 21, 2016

TO: TVRPD Board of Directors

FROM: LeAnn Williams, District Manager

SUBJECT: Preliminary Budget 16/17

Background

The ad hoc budget committee has worked diligently to modify the budget to increase transparency. The work has resulted in a budget that is easy to understand for both staff and the public. The 16/17 budget is balanced.

Options

- Approve the 2016/17 Preliminary Budget
- Do not approve the 2016/17 Preliminary Budget

Fiscal Impact

- The 2016/17 budget is balanced.

Recommendation

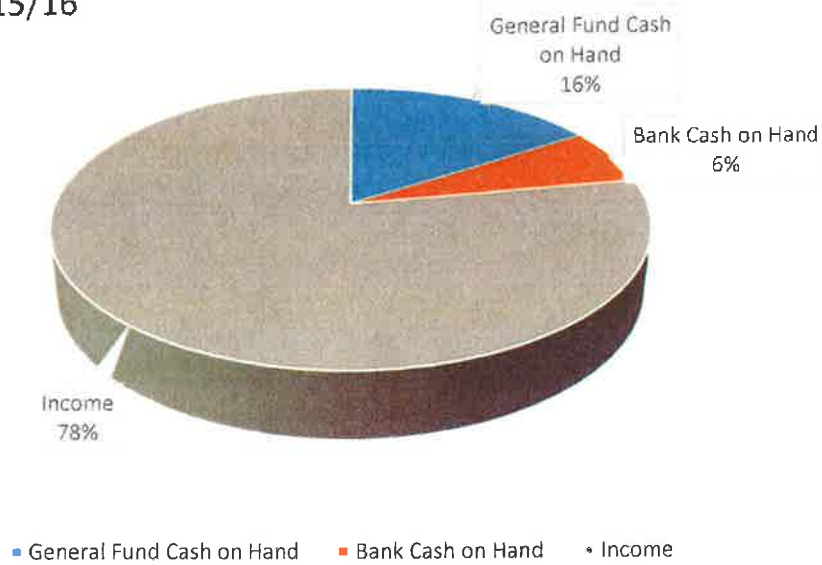
- Approve the 2016/17 Preliminary Budget

TEHACHAPI VALLEY RECREATION & PARK DISTRICT
FISCAL YEAR 2016/17 OPERATIONAL BUDGET

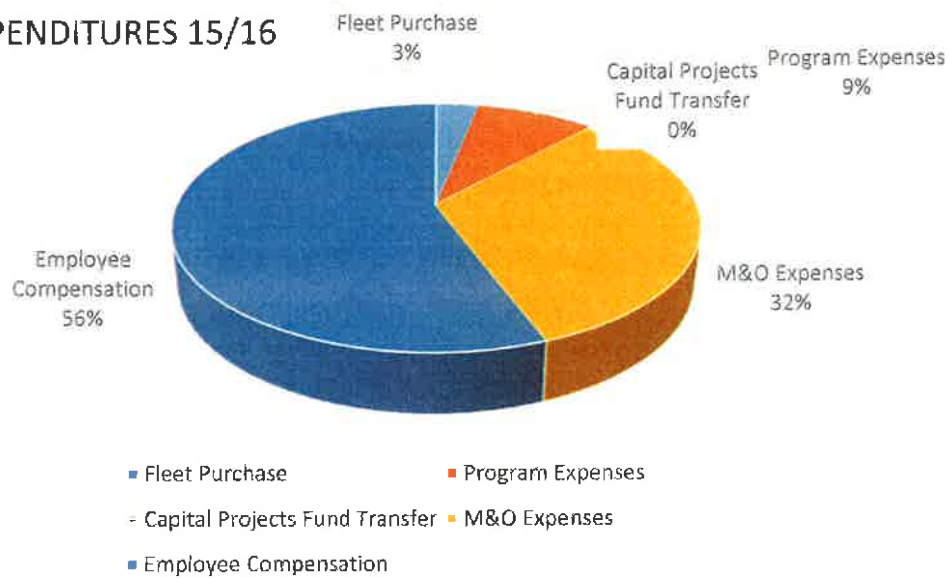
Acct No.			ACTUAL	BUDGET
			15/16	16/17
1001	General Fund Cash on Hand		\$ 246,291.80	\$ 348,477.57
1004	Bank Cash on Hand		\$ 96,931.78	\$ -
4000	Income		\$ 1,181,794.35	\$ 1,291,775.00
7290	Reserves on hand		\$ -	
	Total Revenues		\$ 1,525,017.93	\$ 1,640,252.57
1162	Improvements		\$ 49,080.00	\$ 20,000.00
1166	Fleet Purchase		\$ 35,000.00	\$ 25,000.00
1163	Equipment purchase		\$ 40,785.07	\$ 17,000.00
5000	Program Expenses		\$ 97,281.73	\$ 116,065.00
4	Capital Projects Fund Transfer		\$ -	\$ 310,635.66
7000	M&O Expenses		\$ 359,675.91	\$ 409,337.67
6000	Employee Compensation		\$ 619,893.63	\$ 631,609.00
7290	RESERVES		\$ -	\$ 110,605.24
	Total Expenditures		\$ 1,201,716.34	\$ 1,640,252.57
			\$ 323,301.59	\$ -

Acct No.	Description	ACTUAL
		14/15
1001	General Fund Treasury	482,981
1003	Quimby	20,311
1004	BOTS 4470	97,055
1005	Co. Development Fees	351,198
4000	Income	1,160,157
	Total Revenues	2,111,702
1000	Fixed Assets	282,104
5000	Cost of Goods Sold	101,990
4	Capital Projects	158,506
7000	Expenses	901,210
	Total Expenditures	1,443,810
	District Surplus	667,892

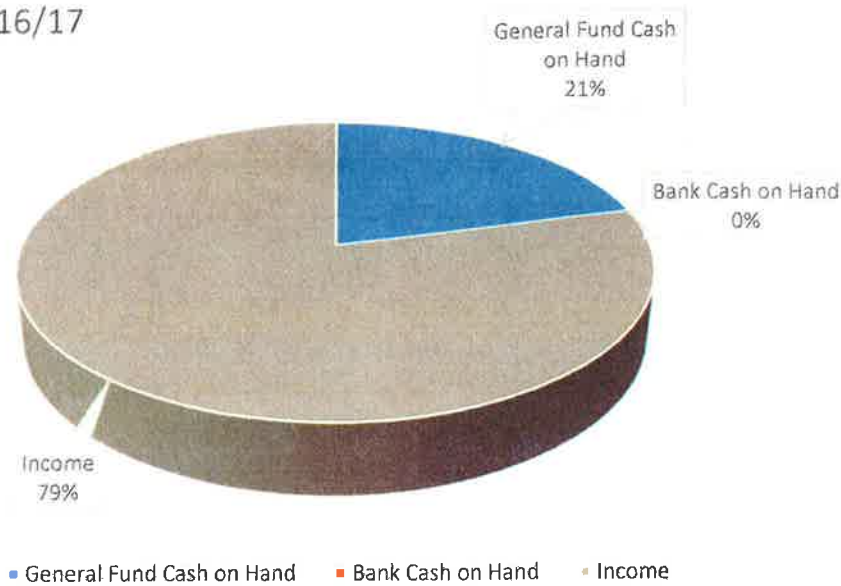
INCOME 15/16



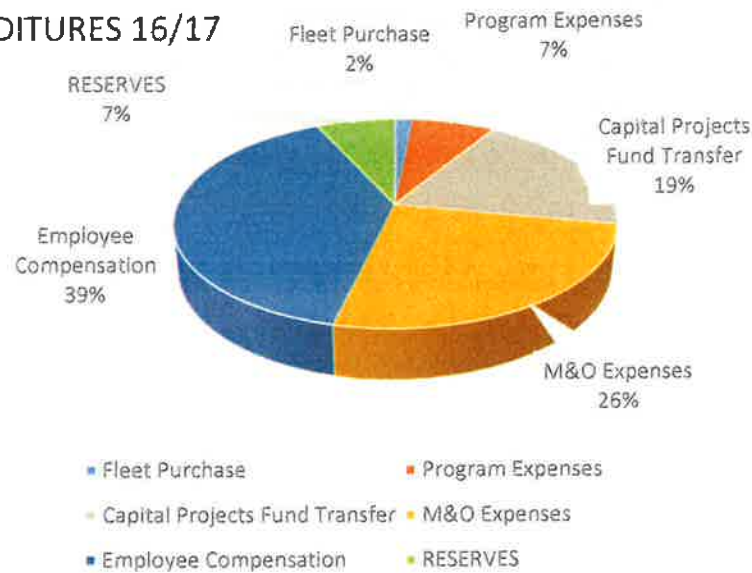
EXPENDITURES 15/16



INCOME 16/17



EXPENDITURES 16/17



FISCAL YEAR 2016/17
1000 - ASSETS

Acct No.	Description		ACTUAL	BUDGET
			15/16	16/17
Current Assets				
1001	General Fund Cash on Hand		\$ 246,291.80	\$ 348,477.57
1004	Cash on Hand		\$ 96,931.78	\$ -
1163/1166/1162	Equipment/Fleet/Improvement Reserve			
Fixed Assets Purchase				
1162	Improvements		\$ 49,080.00	\$ 20,000.00
1163	Equipment Purchase		\$ 40,785.07	\$ 17,000.00
1166	Fleet Purchase		\$ 31,829.05	\$ 25,000.00

Acct No.	Description	
		14/15
Current Assets		
1001	General Fund (County)	482,981
1003	Quimby	20,311
1004	BOTS 4470	97,055
1005	Co. Development Fees	351,198
Total Current Assets		951,545
Fixed Assets		
1162	Improvements	40,595
1163	Equipment	188,219
1166	Fleet	53,290
Total Fixed Assets		282,104

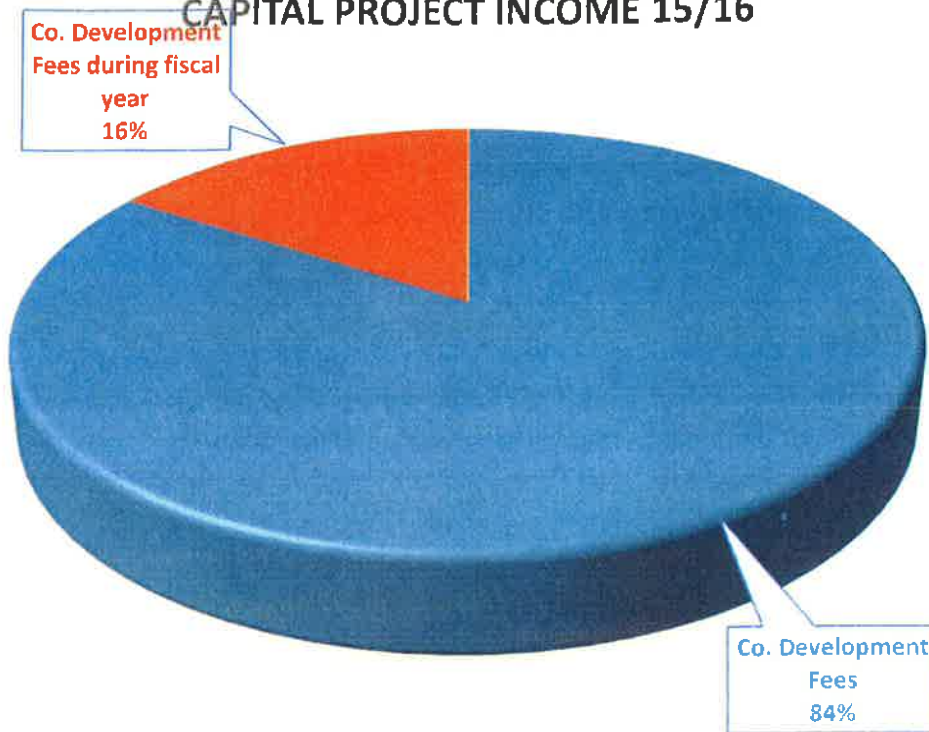
1162 Breakdown 15/16		1163 Breakdown 15/16	
DO computers	\$ 1,283.30	knorr pool uv system	\$ 32,557.90
windows DO	\$ 3,721.51	pool hot water heaters	\$ 5,300.00
office cubicle	\$ 1,488.14	pump track sign	\$ 2,927.17
DO TV	\$ 756.88		
DO computers	\$ 2,605.20		
CO computer	\$ 1,389.67		
cubicles DO	\$ 2,688.00		
DO computers	\$ 3,989.15		
iPad	\$ 1,060.46		
chairs DO	\$ 629.82		
scanner office	\$ 467.45		
Dye Insulation	\$ 29,000.00		
TOTAL	\$ 49,079.58	TOTAL	\$ 40,785.07
1162 Breakdown 16/17		1163 Breakdown 16/17	
LED Lights WPAC	\$ 20,000.00	DO New Desks	\$ 4,500.00
		artistic bike racks	\$ 12,500.00
TOTAL	\$ 20,000.00	TOTAL	\$ 17,000.00

1166 Breakdown 15/16	
Maintenance Truck	\$ 23,288.50
Maintenance Mule	\$ 8,540.55
TOTAL	\$ 31,829.05
1166 Breakdown 16/17	
New Mowers	\$ 25,000.00
TOTAL	\$ 25,000.00

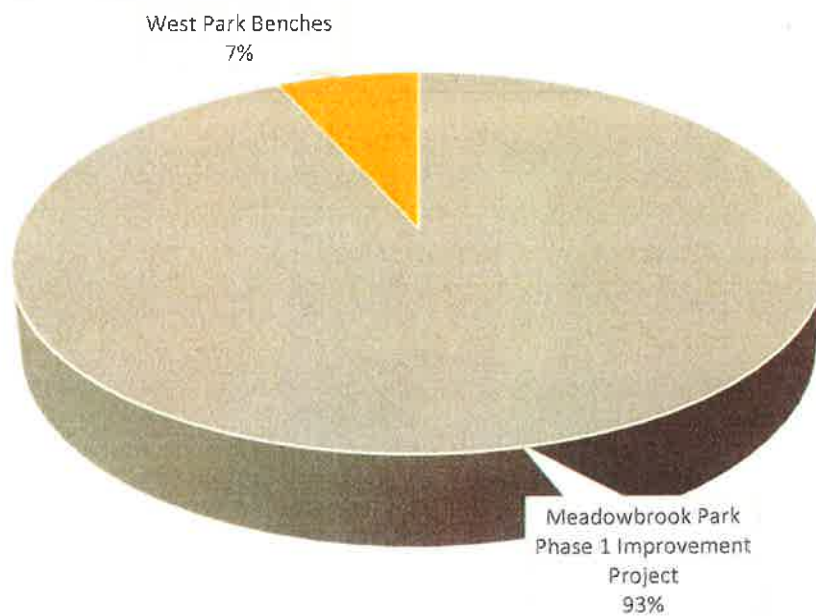
FISCAL YEAR 2016/17 BUDGET				
CAPITAL PROJECTS BUDGET				
Class	Description	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4	Capital Projects Reserves	\$ -		
1005	Co. Development Fees	351,198	\$ 287,159.63	\$ 297,864.34
1005	Co. Development Fees during fiscal year		\$ 53,425.00	
4	Capital Projects Funds Transfer		\$ -	\$ 310,635.66
4211	Grant Income			
4211	Dog Park Grant-PetSafe			\$ 25,500.00
	Total Capital Income	\$ 351,198.00	\$ 340,584.63	\$ 634,000.00
1003	Quimby (Emergency Repairs)	20,311	\$ 20,311.98	
1003	Quimby - Central park Playground safety surface		\$ 15,000.00	
1003	Net QUIMBY		\$ 5,311.98	
Class	Description			
4	Capital Projects Costs			
4	Central Park		\$ 1,569.79	
4	Brite Lake Disc Golf Course			\$ 10,000.00
4	District Office		\$ -	
4	Dye Natatorium			\$ 30,000.00
4	Meadowbrook Park Phase 1 Improvement Project		\$ 61,181.47	\$ 414,000.00
4	West Park Benches		\$ 4,457.00	
4	WPAC Improvement Project			\$ 180,000.00
4	West Park			
4			\$ -	
	Maintenance Yard			
4	Total Capital Costs		\$ 67,208.26	\$ 634,000.00
4	Net Capial Projects		\$ 273,376.37	\$ -

	Description	ACTUAL
		14/15
4	Capital Projects	
4	Brite Lake	0
4	Central Park	10609
4	District Office	8,350
4	Dye Natatorium	0
4	Maintenance Yard	0
4	Meadowbrook Park	119530
4	Stephen Shy Activity Center	0
4	Skate Park	0
4	West Park	58723
4	WPAC	0
4	Golden Hills Pocket Park	0
4	Undeveloped Properties	0
	Total Capital Expenditures	197212

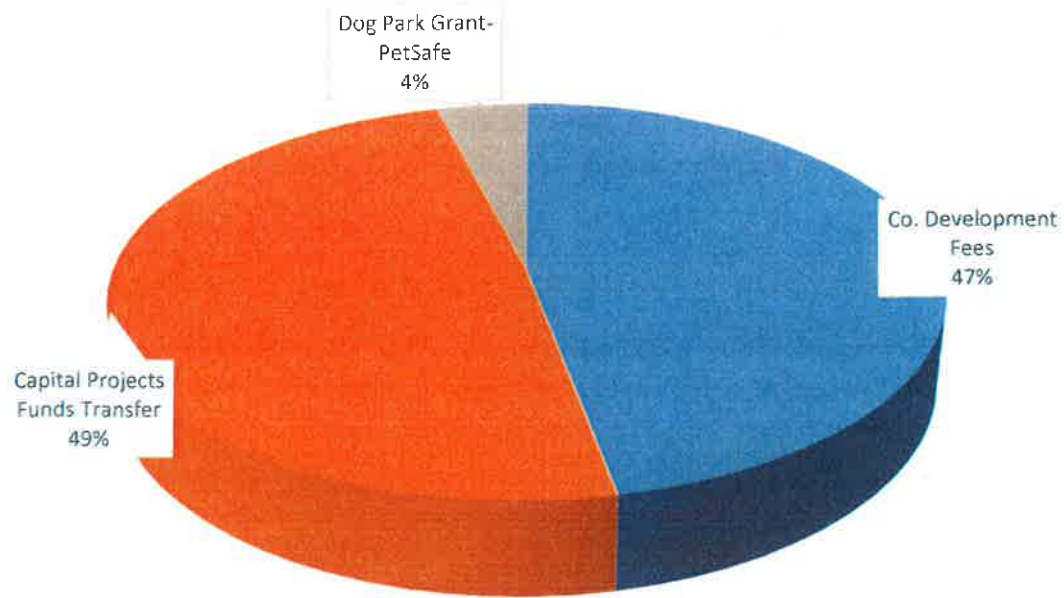
CAPITAL PROJECT INCOME 15/16



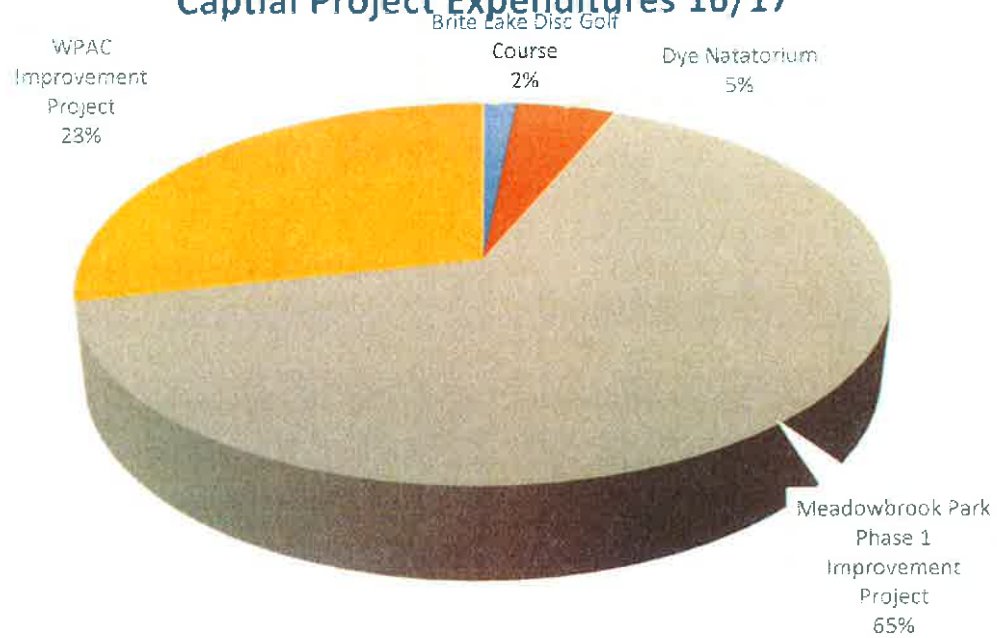
Capital Project Expenditures 15/16



Captial Project Income 16/17



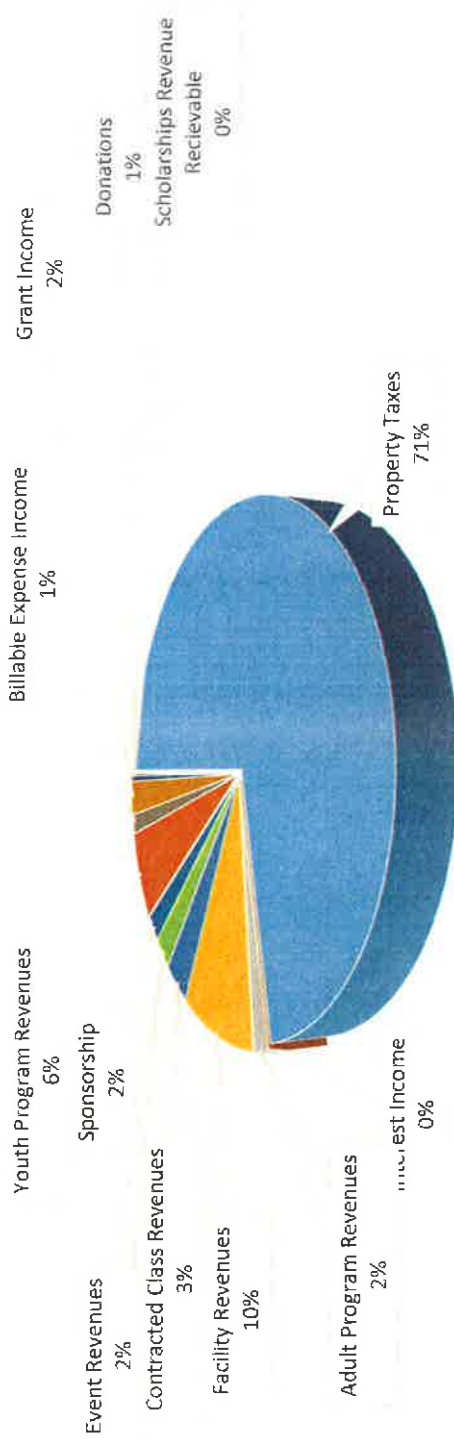
Captial Project Expenditures 16/17



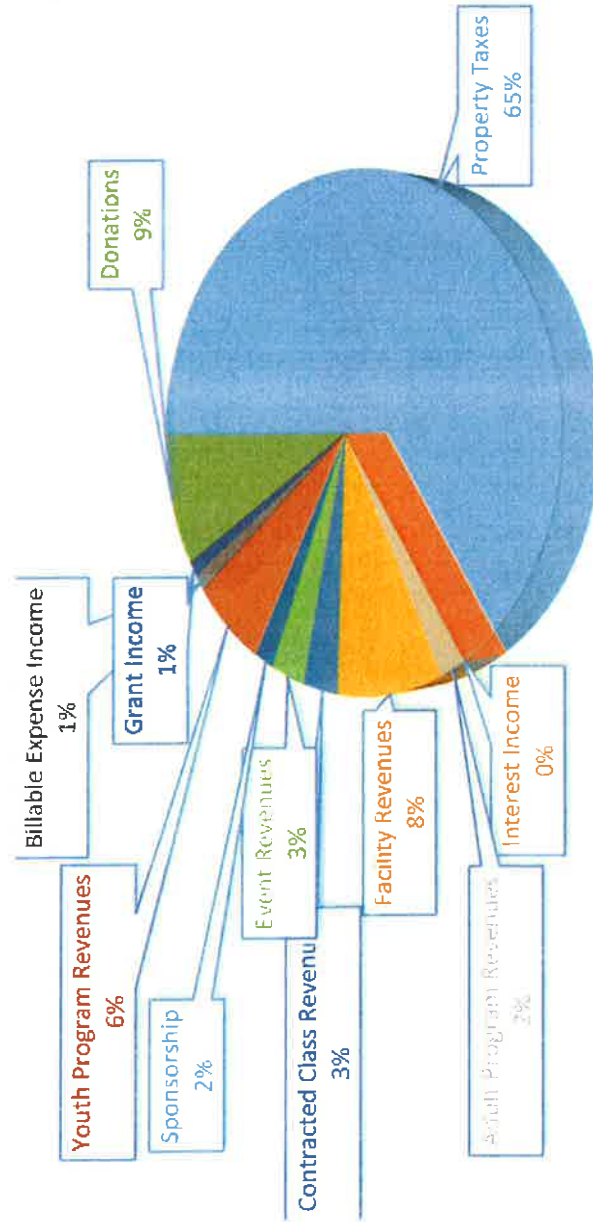
FISCAL YEAR 2016/17 BUDGET
4000 - INCOME

Acct No.	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4000	Income				
4010	Property Taxes	\$ 703,723.00	\$ 814,891.00	\$ 840,261.81	\$ 840,000.00
4020	Interest Income	\$ 3,203.00	\$ 2,745.00	\$ 2,019.34	\$ 2,500.00
4030	Adult Program Revenues	\$ 23,210.00	\$ 29,701.00	\$ 19,696.43	\$ 25,525.00
4050	Facility Revenues	\$ 140,060.00	\$ 125,610.00	\$ 110,549.74	\$ 108,325.00
4200	Contracted Class Revenues	\$ 31,355.00	\$ 40,554.00	\$ 38,030.41	\$ 36,175.00
4210	Event Revenues	\$ 30,662.00	\$ 27,241.00	\$ 27,210.50	\$ 35,800.00
4213	Sponsorship	\$ 23,170.00	\$ 35,738.00	\$ 22,272.60	\$ 21,400.00
4300	Youth Program Revenues	\$ 74,509.00	\$ 67,375.00	\$ 71,090.00	\$ 78,150.00
4610	Billable Expense Income	\$ 14,702.00	\$ 13,824.00	\$ 15,263.52	\$ 15,000.00
4211	Grant Income	\$ -	\$ -	\$ 27,500.00	\$ 12,500.00
4215	Donations	\$ -	\$ 30,100.00	\$ 4,500.00	\$ 115,000.00
1215	Scholarships Revenue Recievable	\$ 613.00	\$ 613.00	\$ 1,500.00	\$ -
4704	Sales				
4701	Beer Sales Taxible	\$ 2,850.00	\$ 144.00	\$ 200.00	\$ 200.00
4703	Food Sales Taxible	\$ 329.00	\$ 652.00	\$ 500.00	\$ 500.00
4705	Food Sale Non-Taxible	\$ -	\$ 256.00	\$ 400.00	\$ 400.00
4707	Merchadise Sales Taxible	\$ 451.00	\$ 112.00	\$ 100.00	\$ -
4709	Soda Sales	\$ 200.00	\$ 166.00	\$ 300.00	\$ 100.00
4711	Vending Sales	\$ 309.00	\$ 215.00	\$ 400.00	\$ 200.00
4000	Total Income	\$ 1,049,346.00	\$ 1,189,937.00	\$ 1,181,794.35	\$ 1,291,775.00

INCOME 15/16



INCOME 16/17



FISCAL YEAR 2016/17 BUDGET

5000/7000 - EXPENSES

FISCAL YEAR 2016/17 BUDGET

5000 - PROGRAM EXPENSES

Acct No.	Description	ACTUAL	ACTUAL	ACTUAL	BUDGET
		13/14	14/15	15/16	16/17
5000	Program Expenses				
5001	Adult Program Costs	\$ 2,490.00	\$ 3,375.00	\$ 4,726.45	\$ 8,080.00
5004	Contracted Classes Costs	\$ 14,708.00	\$ 30,134.00	\$ 26,709.96	\$ 28,240.00
5005	Event Costs	\$ 39,508.99	\$ 47,540.65	\$ 37,900.75	\$ 47,150.00
5008	Youth Program Costs	\$ 19,568.00	\$ 19,700.88	\$ 23,393.57	\$ 25,845.00
5704	Purchases for Resale				
5701	Beer Purchases	\$ 1,740.00	\$ 219.00	\$ 1,500.00	\$ 500.00
5703	Food Purchases	\$ 631.00	\$ 483.00	\$ 700.00	\$ 500.00
5707	Merchandise Purchases	\$ 1,139.00	\$ 49.00	\$ 1,000.00	\$ 1,000.00
5709	Soda Purchases	\$ 86.00	\$ 187.00	\$ 100.00	\$ 250.00
4650	Discounts Given	\$ 244.00	\$ 320.00	\$ 500.00	\$ 3,500.00
5	Scholarships Revenue Receivable	\$ 613.00	\$ 613.00	\$ 751.00	\$ 1,000.00
5000	Program Expenses	\$ 80,727.99	\$ 102,621.53	\$ 97,281.73	\$ 116,065.00
7000	Maintenance & Operation Expenses				
7010	Advertising & Marketing	\$ 20,016.00	\$ 14,044.00	\$ 23,577.14	\$ 18,000.00
7015	Loan Repayment	\$ -	\$ -		\$ 49,797.38
7020	Bank Service Charges	\$ 5,920.00	\$ 7,118.00	\$ 6,750.83	\$ 8,966.00
7026	Charitable Contribution	\$ 3,050.00	\$ 1,941.00	\$ 2,994.57	\$ 3,000.00
7030	Dues & Subscriptions	\$ 2,625.00	\$ 6,887.00	\$ 7,849.20	\$ 5,250.00
7035	Equipment Rent & Lease				
7036	Maintenance Equipment Rental	\$ 30.00	\$ 100.00	\$ 902.48	\$ 2,500.00
7037	Office Equipment Rental	\$ 4,152.00	\$ 3,918.00	\$ 439.37	\$ 500.00
7050	Insurance				
7051	Auto Insurance	\$ 2,924.00	\$ 2,588.00	\$ 4,162.98	\$ 4,000.00
7052	HUB Insurance	\$ -	\$ -		
7053	Property Insurance	\$ 8,707.00	\$ 7,735.00	\$ 9,366.52	\$ 10,000.00
7055	Liability Insurance	\$ 3,304.00	\$ 5,170.00	\$ 7,375.49	\$ 8,000.00
7056	Interest Expense	\$ 229.27	\$ -	\$ 300.00	\$ 300.00
7060	Licenses & Fees	\$ 3,297.00	\$ 3,299.00	\$ 8,132.75	\$ 10,000.00
7070	Maintenance				
7071	Pool Chemicals	\$ -	\$ 6,172.00	\$ 3,442.05	\$ 5,200.00
7072	Building Maintenance	\$ 3,821.00	\$ 11,506.00	\$ 13,806.42	\$ 18,450.00
7073	Accessibility Upgrades	\$ -		\$ 56.80	\$ 320.10
7074	Equipment Maintenance	\$ 8,063.00	\$ 1,896.00	\$ 12,188.03	\$ 12,814.00
7075	Fuel	\$ 11,614.00	\$ 8,981.00	\$ 10,297.00	\$ 10,000.00
7076	Janitorial	\$ 5,832.00	\$ 10,282.00	\$ 11,149.37	\$ 11,300.00
7077	Small Tools & Equipment	\$ 2,461.00	\$ 1,772.00	\$ 2,073.57	\$ 2,500.00
7078	Materials & Supplies (repairs/upkeep)	\$ 29,099.00	\$ 26,608.00	\$ 30,629.24	\$ 31,250.00
7079	Fleet Maintenance	\$ 1,692.00	\$ 33,396.00	\$ 5,119.54	\$ 4,200.00
7080	Master Plan Expenses	\$ 51,275.00	\$ -	\$ -	\$ -
7084	Meals & Entertainment	\$ 415.00	\$ 1,325.00	\$ 1,735.11	\$ 2,000.00
7090	Office Supplies	\$ 12,304.00	\$ 11,093.00	\$ 14,588.44	\$ 14,500.00
7120	Professional Development	\$ 8,768.00	\$ 12,266.00	\$ 11,369.92	\$ 10,000.00

7150	Professional Fees				
7151	Annual Audit	\$ 12,500.00	\$ 13,700.00	\$ 14,500.00	\$ 14,500.00
7152	Accounting	\$ 15,363.00	\$ 13,195.00	\$ 17,744.48	\$ 16,000.00
7153	Information Technology	\$ -	\$ 2,600.00	\$ 7,192.36	\$ 6,000.00
7155	Legal	\$ 20,439.00	\$ 7,272.00	\$ 18,082.15	\$ 20,000.00
7156	Payroll Expense	\$ 4,523.00	\$ 4,372.00	\$ 4,851.48	\$ 3,600.00
7160	Property Tax Collection Fee	\$ 10,180.40	\$ 12,432.00	\$ 10,996.89	\$ 12,000.00
7170	Publications & Legal	\$ 75.00	\$ -	\$ -	\$ -
7180	Security	\$ 1,287.00	\$ 1,214.00	\$ 4,843.95	\$ 1,500.00
7210	Telephone	\$ 13,371.00	\$ 14,638.00	\$ 13,616.18	\$ 11,100.00
7230	Uniforms & Apparel	\$ 5,323.00	\$ 4,280.00	\$ 2,500.00	\$ 3,100.00
7250	Utilities				
7252	Electric Service	\$ 45,293.00	\$ 44,388.00	\$ 44,769.72	\$ 46,400.00
7254	Gas Service	\$ 13,812.00	\$ 10,225.00	\$ 7,412.00	\$ 7,412.00
7256	Sanitation Services	\$ 16,804.00	\$ 12,714.00	\$ 18,052.10	\$ 17,318.19
7258	Water Service	\$ 13,122.00	\$ 10,171.00	\$ 6,807.78	\$ 7,560.00
7290	Operational Reserve (contingency)	\$ -	\$ -		\$ 110,605.24
7000	Total M&O Expenses	\$ 361,690.67	\$ 329,298.00	\$ 359,675.91	\$ 409,337.67
5000/7000	TOTAL EXPENSES	\$ 442,418.66	\$ 431,919.53	\$ 456,957.64	\$ 525,402.67

FISCAL YEAR 2016/17 BUDGET
6000 - EMPLOYEE COMPENSATION

Acct No.	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
6000	Employee Costs				
6010	ADMINISTRATION	\$ 114,680.00	\$ 134,240.00	\$ 162,232.53	\$ 159,261.00
6010	RECREATION	\$ 119,020.00	\$ 145,828.00	\$ 138,539.75	\$ 162,800.00
6010	MAINTENANCE	\$ 150,840.00	\$ 182,136.00	\$ 187,428.51	\$ 174,128.00
6010	Total Employee Wages	\$ 384,540.00	\$ 462,204.00	\$ 488,200.79	\$ 496,189.00
6020	Employee Taxable Allowances	\$ -	\$ 4,257.00	\$ 3,362.98	\$ 3,120.00
6030	Safety Program	\$ -	\$ -		\$ 2,000.00
6050	Benefits				
6051	Group Medical	\$ 30,671.00	\$ 35,309.00	\$ 34,503.40	\$ 37,800.00
6055	CalPERS	\$ 33,937.00	\$ 24,097.00	\$ 26,387.20	\$ 22,000.00
6056	CalPERS Unfunded Liability	\$ -	\$ -	\$ 8,000.00	\$ 8,000.00
6058	Taxes (FICA)	\$ 38,819.00	\$ 44,618.00	\$ 46,100.00	\$ 44,000.00
6060	Reimbrused Expenses	\$ 1,808.00	\$ 637.00	\$ 422.24	\$ 1,000.00
6070	Vacation & Sick	\$ 17,526.00	\$ 5,489.00	\$ -	\$ 1,500.00
6090	Workers Comp (%5 proj.)	\$ 15,215.00	\$ 19,992.00	\$ 12,917.02	\$ 16,000.00
6000	Total Employee Costs	\$ 522,516.00	\$ 596,603.00	\$ 619,893.63	\$ 631,609.00

FISCAL YEAR 2016/17 BUDGET ADMINISTRATION DEPARTMENT					
	EMPLOYEE WAGES	ACTUAL	ACTUAL	ACTUAL	BUDGET
Acct No.	Description	13/14	14/15	15/16	16/17
6010	ADMINISTRATION WAGES	\$ 114,680.00	\$ 134,240.00	\$ 162,232.53	\$ 159,261.00
	REVENUE				
Acct No.	Description				
4000	Income				
4010	Property Taxes	\$ 703,723.00	\$ 814,891.00	\$ 840,261.81	\$ 840,000.00
4020	Interest Income	\$ 3,203.00	\$ 2,745.00	\$ 2,019.34	\$ 2,500.00
4610	Billable Expense Income	\$ 14,702.00	\$ 13,824.00	\$ 15,263.52	\$ 15,000.00
4211	Grant Income	\$ -	\$ -		\$ 12,500.00
4215	Donations	\$ -	\$ 30,100.00	\$ 4,500.00	\$ 115,000.00
4000	Total Income	\$ 721,628.00	\$ 861,560.00	\$ 862,044.67	\$ 985,000.00
	EXPENSES				
Acct No.	Description				
7000	Expenses				
7010	Advertising & Marketing	\$ 20,016.00	\$ 14,044.00	\$ 23,577.14	\$ 18,000.00
7015	Loan repayment			\$ -	\$ 49,797.38
7020	Bank Service Charges	\$ 5,920.00	\$ 7,118.00	\$ 6,750.83	\$ 8,966.00
7026	Charitable Contribution	\$ 3,050.00	\$ 1,941.00	\$ 2,994.57	\$ 3,000.00
7030	Dues & Subscriptions	\$ 2,625.00	\$ 6,887.00	\$ 7,849.20	\$ 5,250.00
7035	Equipment Rent & Lease				
7037	Office Equipment Rental	\$ 4,152.00	\$ 3,918.00	\$ 439.37	\$ 500.00
7050	Insurance				
7051	Auto Insurance	\$ 2,924.00	\$ 2,588.00	\$ 4,162.98	\$ 4,000.00
7052	HUB Insurance	\$ -	\$ -		
7053	Property Insurance	\$ 8,707.00	\$ 7,735.00	\$ 9,366.52	\$ 10,000.00
7055	Liability Insurance	\$ 3,304.00	\$ 5,170.00	\$ 7,375.49	\$ 8,000.00
7056	Interest Expense	\$ 229.27	\$ -	\$ 300.00	\$ 300.00
7060	Licenses & Fees	\$ 3,297.00	\$ 3,299.00	\$ 8,132.75	\$ 10,000.00
7080	Master Plan Expenses	\$ 51,275.00	\$ -	\$ -	\$ -
7084	Meals & Entertainment	\$ 415.00	\$ 1,325.00	\$ 1,735.11	\$ 2,000.00
7090	Office Supplies	\$ 12,304.00	\$ 11,093.00	\$ 14,588.44	\$ 14,500.00
7120	Professional Development	\$ 8,768.00	\$ 12,266.00	\$ 11,369.92	\$ 10,000.00
7150	Professional Fees				
7151	Annual Audit	\$ 12,500.00	\$ 13,700.00	\$ 14,500.00	\$ 14,500.00
7152	Accounting	\$ 15,363.00	\$ 13,195.00	\$ 17,744.48	\$ 16,000.00
7153	Information Technology	\$ -	\$ 2,600.00	\$ 7,192.36	\$ 6,000.00
7155	Legal	\$ 20,439.00	\$ 7,272.00	\$ 18,082.15	\$ 20,000.00
7156	Payroll Expense	\$ 4,523.00	\$ 4,372.00	\$ 4,851.48	\$ 3,600.00
7160	Property Tax Collection Fee	\$ 10,180.40	\$ 12,432.00	\$ 10,996.89	\$ 12,000.00
7170	Publications & Legal	\$ 75.00	\$ -	\$ -	\$ -
7210	Telephone	\$ 13,371.00	\$ 14,638.00	\$ 13,616.18	\$ 11,100.00
7230	Uniforms & Apparel	\$ 5,323.00	\$ 4,280.00	\$ 2,500.00	\$ 3,100.00
7290	Operational Reserve (contingency)	\$ -	\$ -	\$ -	\$ 110,605.24
7000	Total Expenses	\$ 208,760.67	\$ 149,873.00	\$ 188,125.86	\$ 230,613.38

FISCAL YEAR 2016/17 BUDGET					
MAINTENANCE DEPARTMENT					
	EMPLOYEE WAGES	ACTUAL	ACTUAL	ACTUAL	BUDGET
Acct No.	Description	13/14	14/15	15/16	16/17
6010	MAINTENANCE WAGES	\$ 150,840.00	\$ 182,136.00	\$ 187,428.51	\$ 174,128.00
4050	Facility Revenues	\$ 140,060.00	\$ 125,610.00	\$ 110,549.74	\$ 108,325.00
4211	Grant Income	\$ -	\$ -		\$ -
4213	Sponsorship	\$ -	\$ -	\$ -	
	Total Revenue	\$ 140,060.00	\$ 125,610.00	\$ 110,549.74	\$ 108,325.00
	EXPENSES				
Acct No.	Description				
7035	Equipment Rent & Lease				
7036	Maintenance Equipment Rental	\$ 30.00	\$ 100.00	\$ 2,500.00	\$ 2,500.00
7070	Maintenance				
7071	Pool Chemicals	\$ -	\$ 6,172.00	\$ 3,442.05	\$ 5,200.00
7072	Building Maintenance	\$ 3,821.00	\$ 11,506.00	\$ 13,806.42	\$ 18,450.00
7073	Accessibility Upgrades	\$ -		\$ 56.80	\$ 320.10
7074	Equipment Maintenance	\$ 8,063.00	\$ 1,896.00	\$ 12,188.03	\$ 12,814.00
7075	Fuel	\$ 11,614.00	\$ 8,981.00	\$ 10,297.00	\$ 10,000.00
7076	Janitorial	\$ 5,832.00	\$ 10,282.00	\$ 11,149.37	\$ 11,300.00
7077	Small Tools & Equipment	\$ 2,461.00	\$ 1,772.00	\$ 2,073.57	\$ 2,500.00
7078	Materials & Supplies	\$ 29,099.00	\$ 26,608.00	\$ 30,629.24	\$ 31,250.00
7079	Fleet Maintenance	\$ 1,692.00	\$ 33,396.00	\$ 5,119.54	\$ 4,200.00
7180	Security	\$ 1,287.00	\$ 1,214.00	\$ 5,000.00	\$ 1,500.00
7250	Utilities				
7252	Electric Service	\$ 45,293.00	\$ 44,388.00	\$ 44,769.72	\$ 46,400.00
7254	Gas Service	\$ 13,812.00	\$ 10,225.00	\$ 7,412.00	\$ 7,412.00
7256	Sanitation Services	\$ 16,804.00	\$ 12,714.00	\$ 18,052.10	\$ 17,318.19
7258	Water Service	\$ 13,122.00	\$ 10,171.00	\$ 6,807.78	\$ 7,560.00
	Total Expenses	\$ 152,930.00	\$ 179,425.00	\$ 173,303.62	\$ 178,724.29

FISCAL YEAR 2016/17 BUDGET					
RECREATION DEPARTMENT					
	EMPLOYEE WAGES	ACTUAL	ACTUAL	ACTUAL	BUDGET
Acct No.	Description	13/14	14/15	15/16	16/17
6010	RECREATION WAGES	\$ 119,020.00	\$ 145,828.00	\$ 138,539.75	\$ 162,800.00
	REVENUE				
Acct No.	Description				
4030	Adult Program Revenues	\$ 23,210.00	\$ 29,701.00	\$ 19,696.43	\$ 25,525.00
4200	Contracted Class Revenues	\$ 31,355.00	\$ 40,554.00	\$ 38,030.41	\$ 25,525.00
4210	Event Revenues	\$ 30,662.00	\$ 27,241.00	\$ 27,210.50	\$ 35,800.00
4213	Sponsorship	\$ 23,170.00	\$ 35,738.00	\$ 34,000.00	\$ 21,400.00
4300	Youth Program Revenues	\$ 74,509.00	\$ 67,375.00	\$ 71,090.00	\$ 78,150.00
4211	Grant Income	\$ -	\$ -	\$ 2,500.00	\$ -
4215	Donations	\$ -	\$ -	\$ -	\$ -
1215	Scholarships Revenue Recievable	\$ 613.00	\$ 613.00	\$ 1,500.00	\$ 1,500.00
4704	Sales				
4701	Beer Sales Taxable	\$ 2,850.00	\$ 144.00	\$ 200.00	\$ 200.00
4703	Food Sales Taxable	\$ 329.00	\$ 652.00	\$ 500.00	\$ 500.00
4705	Food Sale Non-Taxable	\$ -	\$ 256.00	\$ 400.00	\$ 400.00
4707	Merchandise Sales Taxable	\$ 451.00	\$ 112.00	\$ 100.00	\$ -
4709	Soda Sales	\$ 200.00	\$ 166.00	\$ 300.00	\$ 100.00
4711	Vending Sales	\$ 309.00	\$ 215.00	\$ 400.00	\$ 200.00
	Gross Recreation Revenue	\$ 187,658.00	\$ 202,767.00	\$ 195,927.34	\$ 189,300.00
	EXPENSES				
Acct No.	Description				
5000	Program Expenses				
5001	Adult Program Costs	\$ 2,490.00	\$ 3,375.00	\$ 4,726.45	\$ 8,080.00
5004	Contracted Classes Costs	\$ 14,708.00	\$ 30,134.00	\$ 26,709.96	\$ 28,240.00
5005	Event Costs	\$ 39,508.99	\$ 47,540.65	\$ 37,900.75	\$ 47,150.00
5008	Youth Program Costs	\$ 19,568.00	\$ 19,700.88	\$ 23,393.57	\$ 25,845.00
5704	Purchases for Resale				
5701	Beer Purchases	\$ 1,740.00	\$ 219.00	\$ 1,500.00	\$ 500.00
5703	Food Purchases	\$ 631.00	\$ 483.00	\$ 700.00	\$ 500.00
5707	Merchandise Purchases	\$ 1,139.00	\$ 49.00	\$ 1,000.00	\$ 1,000.00
5709	Soda Purchases	\$ 86.00	\$ 187.00	\$ 100.00	\$ 250.00
4650	Discounts Given	\$ 244.00	\$ 320.00	\$ 500.00	\$ 3,500.00
5	Scholarships Revenue Receivable	\$ 613.00	\$ 613.00	\$ 5,000.00	\$ 1,000.00
5000	Program Expenses	\$ 80,727.99	\$ 102,621.53	\$ 101,530.73	\$ 116,065.00

FISCAL YEAR 2016/17 BUDGET
F: BRITE LAKE

Acct No.	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4050	Facility Revenues				
	Brite Lake	\$ 5,850.00	\$ 2,681.00	\$ 200.00	\$ 200.00
	Brite Lake: Annual Permit	\$ 2,315.00	\$ 1,930.00	\$ 1,260.00	\$ 1,500.00
	Brite Lake: Annual Senior Permit	\$ 2,095.00	\$ 1,550.00	\$ 1,095.00	\$ 1,100.00
	Brite Lake: Boat Launching Permit	\$ 717.00	\$ 420.00	\$ 565.00	\$ 500.00
	Brite Lake: Camping	\$ 60,412.00	\$ 56,541.00	\$ 69,392.68	\$ 68,000.00
	Brite Lake: Day Use	\$ 27,424.00	\$ 19,306.00	\$ 15,181.53	\$ 13,000.00
4050	Gross Facility Revenues	\$ 98,813.00	\$ 82,428.00	\$ 87,694.21	\$ 84,300.00
7000	Expenses				
7072	Building Maintenance	\$ -	\$ -	\$ -	\$ -
7074	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -
7078	Materials & Supplies	\$ 3,018.00	\$ 4,015.00	\$ 2,674.88	\$ 2,000.00
7180	Security	\$ -			\$ 500.00
7210	Telephone	\$ 855.00	\$ 827.00	\$ 1,070.79	
7252	Electric Service	\$ 15,977.00	\$ 18,169.00	\$ 25,496.43	\$ 22,000.00
7254	Gas Service	\$ 395.00		\$ 140.81	\$ 250.00
7256	Sanitation Services	\$ 11,164.00	\$ 8,363.00	\$ 11,481.27	\$ 11,987.44
7258	Water Service	\$ 54.00	\$ 41.00	\$ 49.58	\$ 60.00
7000	Total Expenses	\$ 31,463.00	\$ 31,415.00	\$ 40,913.76	\$ 36,797.44
	Net Facility Revenue	\$ 67,350.00	\$ 51,013.00	\$ 46,780.45	\$ 47,502.56
1163	Reserves (equipment)	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET					
F: CENTRAL PARK					
Acct No.	Description				
		ACTUAL	ACTUAL	ACTUAL	BUDGET
		13/14	14/15	15/16	16/17
4050	Facility Revenues				
	Central Park	\$ 1,950.00	\$ 1,425.00	\$ 1,400.00	\$ 1,500.00
4050	Gross Facility Revenues	\$ 1,950.00	\$ 1,425.00	\$ 1,400.00	\$ 1,500.00
7000	Expenses				
7072	Building Maintenance	\$ 50.00	\$ 262.00	\$ 2,025.00	\$ 14,000.00
7074	Equipment Maintenance	\$ 162.00	\$ -	\$ 400.00	\$ -
7078	Materials & Supplies	\$ 2,117.00	\$ 3,613.00	\$ 6,672.69	\$ 2,000.00
7180	Security	\$ -	\$ -	\$ -	
7210	Telephone	\$ -	\$ -	\$ -	\$ -
7252	Electric Service	\$ -	\$ -		\$ -
7254	Gas Service	\$ -	\$ -	\$ -	\$ -
7256	Sanitation Services	\$ 2,421.00	\$ 1,883.00	\$ 1,748.60	2,500.00
7258	Water Service	\$ -		\$ -	\$ -
7000	Total Expenses	\$ 4,750.00	\$ 5,758.00	\$ 10,846.29	\$ 18,500.00
	Net Facility Revenue	\$ (2,800.00)	\$ (4,333.00)	\$ (9,446.29)	\$ (17,000.00)
1163	Reserves	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET
F: DISTRICT OFFICE

Acct No.	Description				
7000	Expenses	ACTUAL	ACTUAL	ACTUAL	BUDGET
		13/14	14/15	15/16	16/17
7072	Building Maintenance	\$ 385.00	\$ 1,271.00	\$ 3,307.13	\$ 1,200.00
7074	Equipment Maintenance	\$ 5,893.00	\$ -	\$ 500.00	\$ 100.00
7078	Materials & Supplies	\$ 1,118.00	\$ 2,581.00	\$ 4,328.19	\$ 500.00
7180	Security	\$ 332.00	\$ 275.00		\$ 500.00
7210	Telephone	\$ 5,669.00	\$ 5,705.00	\$ 8,751.33	\$ 6,700.00
7252	Electric Service	\$ 2,532.00	\$ 2,506.00	\$ 2,330.72	\$ 2,500.00
7254	Gas Service	\$ 816.00	\$ 1,759.00	\$ 775.90	\$ 900.00
7256	Sanitation Services	\$ 233.00	\$ -	\$ -	\$ -
7258	Water Service	\$ -	\$ -	\$ -	\$ -
7000	Total Expenses	\$ 16,978.00	\$ 14,097.00	\$ 19,993.27	\$ 12,400.00
1163	Reserves	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET					
F: DYE NATATORIUM					
Acct No.	Description	ACTUAL	ACTUAL	ACTUAL	BUDGET 5 mos
		13/14	14/15	15/16	16/17
4050	Facility Revenues				
	Dye Natatorium	\$ 11,260.00	\$ 20,751.00	\$ 4,620.00	\$ 6,300.00
	Gross Facility Revenue	\$ 11,260.00	\$ 20,751.00	\$ 4,620.00	\$ 6,300.00
7000	Expenses				
7072	Building Maintenance	\$ 2,193.00	\$ 5,655.00	\$ 2,200.00	\$ 900.00
7074	Equipment Maintenance	\$ 640.00	\$ 621.00	\$ 3,607.00	\$ 7,214.00
7078	Materials & Supplies	\$ 3,933.00	\$ 3,410.00	\$ 5,545.03	\$ 500.00
7081	Pool Chemicals	\$ 7,214.00	\$ 6,173.00	\$ 3,442.05	\$ 4,500.00
		\$ -	\$ -		
7180	Security	\$ 255.00	\$ 389.00		\$ -
7210	Telephone	\$ 1,914.00	\$ 1,919.00	\$ 1,359.58	
7252	Electric Service	\$ 8,105.00	\$ 6,765.00	\$ 5,069.25	\$ 5,000.00
7254	Gas Service	\$ 10,334.00	\$ 7,185.00	\$ 3,428.03	\$ 4,500.00
7256	Sanitation Services	\$ -	\$ -	\$ -	\$ -
7258	Water Service	\$ -	\$ -	\$ 729.39	
7000	Total Expenses	\$ 34,588.00	\$ 32,117.00	\$ 25,380.33	\$ 22,614.00
	Net Facility Revenue	\$ (23,328.00)	\$ (11,366.00)	\$ (20,760.33)	\$ (16,314.00)
1163	Reserves	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET
F: MAINTENANCE YARD

Acct No.	Description				
		ACTUAL	ACTUAL	ACTUAL	BUDGET
		13/14	14/15	15/16	16/17
4050	Facility Revenues				
	Maintenance Yard	\$ -	\$ -	\$ -	\$ -
	Gross Facility Revenue	\$ -	\$ -	\$ -	\$ -
7000	Expenses				
7072	Building Maintenance	\$ -	\$ 135.00	\$ 95.88	\$ 200.00
7074	Equipment Maintenance	\$ 1,187.00	\$ 1,897.00	\$ 8,567.79	\$ 4,000.00
7078	Materials & Supplies	\$ 482.00	\$ 1,600.00	\$ 3,359.75	\$ 15,000.00
7180	Security	\$ -	\$ -	\$ -	\$ -
7210	Telephone	\$ -	\$ -	\$ 889.97	\$ -
7252	Electric Service	\$ -	\$ -	\$ -	\$ -
7254	Gas Service	\$ -	\$ -	\$ -	\$ -
7256	Sanitation Services	\$ -	\$ -	\$ 302.60	\$ -
7258	Water Service	\$ -	\$ -	\$ -	\$ -
7000	Total Expenses	\$ 1,669.00	\$ 3,632.00	\$ 13,215.99	\$ 19,200.00
	Net Facility Revenue	\$ (1,669.00)	\$ (3,632.00)	\$ (13,215.99)	\$ (19,200.00)
1163	Reserves (Fleet)	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET
F: MEADOWBROOK PARK

Acct No.	Description				
		ACTUAL	ACTUAL	ACTUAL	BUDGET
4050	Facility Revenues	13/14	14/15	15/16	16/17
	Meadowbrook Park	\$ -	\$ 125.00	\$ 500.00	\$ 125.00
	Gross Facility Revenue	\$ -	\$ 125.00	\$ 500.00	\$ 125.00
7000	Expenses				
7072	Building Maintenance	\$ -	\$ 338.00	\$ 186.35	\$ 400.00
7074	Equipment Maintenance	\$ 162.00	\$ 1,417.00	\$ 13.24	\$ -
7078	Materials & Supplies	\$ 2,252.00	\$ 205.00	\$ 2,561.86	\$ 3,000.00
7180	Security	\$ -	\$ -		\$ -
7210	Telephone	\$ -	\$ -		
7252	Electric Service	\$ 2,198.00	\$ 1,374.00	\$ 1,414.66	\$ 4,000.00
7254	Gas Service	\$ -	\$ -	\$ -	\$ -
7256	Sanitation Services	\$ 2,237.00	\$ 1,726.00	\$ 745.75	\$ 1,105.75
7258	Water Service	\$ -	\$ -	\$ -	\$ -
7000	Total Expenses	\$ 6,849.00	\$ 5,060.00	\$ 4,921.86	\$ 8,505.75
	Net Facility Revenue	\$ (6,849.00)	\$ (4,935.00)	\$ (4,421.86)	\$ (8,380.75)
1163	Reserves	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET
F: STEVEN SHY

Acct No.	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4050	Facility Revenues				
	Steven Shy	\$ 415.00	\$ 50.00	\$ 80.00	\$ 100.00
	Gross Facility Revenue	\$ 415.00	\$ 50.00	\$ 80.00	\$ 100.00
7000	Expenses				
7072	Building Maintenance	\$ -	\$ 527.00	\$ 1,884.83	\$ 500.00
7074	Equipment Maintenance	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
7078	Materials & Supplies	\$ 552.00	\$ 1,033.00	\$ 770.22	\$ 250.00
7180	Security	\$ 255.00	\$ 275.00	\$ -	
7210	Telephone	\$ 1,080.00	\$ 2,124.00	\$ 217.92	\$ -
7252	Electric Service	\$ 1,336.00	\$ 901.00	\$ 753.06	\$ 900.00
7254	Gas Service	\$ 406.00	\$ 310.00	\$ 378.65	\$ 400.00
7256	Sanitation Services	\$ -	\$ -	\$ 378.52	\$ -
7258	Water Service	\$ -	\$ -	\$ -	\$ -
7000	Total Expenses	\$ 3,629.00	\$ 5,170.00	\$ 5,383.20	\$ 3,050.00
	Net Facility Revenue	\$ (3,214.00)	\$ (5,120.00)	\$ (5,303.20)	\$ (2,950.00)
1163	Reserves	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET
F: SKATE PARK

Acct No.	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4050	Facility Revenues				
	Stake Park	\$ -	\$ -	0	0
	Gross Facility Revenue	\$ -	\$ -	0	0
7000	Expenses				
7072	Building Maintenance	\$ -	\$ -	\$ -	\$ -
7074	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -
7078	Materials & Supplies	\$ 2,321.00	\$ 3,652.00	\$ 142.03	\$ 3,000.00
7180	Security	\$ -	\$ -	\$ -	\$ 500.00
7210	Telephone	\$ -	\$ -	\$ -	\$ -
7252	Electric Service	\$ -	\$ -	\$ -	\$ -
7254	Gas Service	\$ -	\$ -	\$ -	\$ -
7256	Sanitation Services	\$ 724.00	\$ 390.00	\$ 669.00	\$ 725.00
7258	Water Service	\$ -	\$ -	\$ -	\$ -
7000	Total Expenses	\$ 3,045.00	\$ 4,042.00	\$ 811.03	\$ 4,225.00
	Net Facility Revenue	\$ (3,045.00)	\$ (4,042.00)	\$ (811.03)	\$ (4,225.00)
1163	Reserves	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET
F: WEST PARK

Acct. No	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4050	Facility Revenue				
	West Park	\$ 3,250.00	\$ 3,070.00	\$ 4,210.53	\$ 4,000.00
	Gross Facility Revenue	\$ 3,250.00	\$ 3,070.00	\$ 4,210.53	\$ 4,000.00
7000	Expenses				
7072	Building Maintenance	\$ 876.00	\$ 2,280.00	\$ 245.00	\$ 1,000.00
7074	Equipment Maintenance	\$ 81.00	\$ -		
7078	Materials & Supplies	\$ 3,868.00	\$ 5,028.00	\$ 2,771.86	\$ 4,000.00
7180	Security	\$ -	\$ -	\$ -	
7210	Telephone	\$ -	\$ -	\$ -	\$ -
7252	Electric Service	\$ 7,498.00	\$ 8,888.00	\$ 6,208.61	\$ 7,500.00
7254	Gas Service	\$ 21.00	\$ -	\$ -	\$ -
7256	Sanitation Services	\$ 875.00	\$ 342.00	\$ 2,726.36	\$ 1,000.00
7258	Water Service	\$ 12,729.00	\$ 10,130.00	\$ 6,028.81	\$ 7,500.00
7000	Total Expenses	\$ 25,948.00	\$ 26,668.00	\$ 17,980.64	\$ 21,000.00
	Net Facility Revenue	\$ (22,698.00)	\$ (23,598.00)	\$ (13,770.11)	\$ (17,000.00)
1163	Reserves	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET
F: WPAC

Acct. No	Description	ACTUAL	ACTUAL	ACTUAL	BUDGET
4050	Facility Revenue	13/14	14/15	15/16	16/17
	WPAC	\$ 14,822.00	\$ 9,597.00	\$ 12,045.00	\$ 12,000.00
	Gross Facility Revenue	\$ 14,822.00	\$ 9,597.00	\$ 12,045.00	\$ 12,000.00
7000	Expenses				
7072	Building Maintenance	\$ 318.00	\$ 1,039.00	\$ 25.64	\$ 250.00
7074	Equipment Maintenance	\$ -	\$ -	\$ 1,500.00	\$ 500.00
7078	Materials & Supplies	\$ 279.00	\$ 1,471.00	\$ 1,802.73	\$ 1,000.00
7180	Security	\$ 544.00	\$ 275.00	\$ -	
7210	Telephone	\$ 1,381.00	\$ 1,951.00	\$ 1,326.59	
7252	Electric Service	\$ 7,682.00	\$ 5,760.00	\$ 3,496.99	\$ 4,500.00
7254	Gas Service	\$ 1,439.00	\$ 971.00	\$ 2,208.57	\$ 2,300.00
7256	Sanitation Services	\$ -	\$ -	\$ -	\$ -
7258	Water Service	\$ -	\$ -	\$ -	\$ -
7000	Total Expenses	\$ 11,643.00	\$ 11,467.00	\$ 10,360.52	\$ 8,550.00
	Net Facility Revenue	\$ 3,179.00	\$ (1,870.00)	\$ 1,684.48	\$ 3,450.00
1163	Reserves	\$ -	\$ -		\$ -

FISCAL YEAR 2016/17 BUDGET					
F: UNDEVELOPED PROPERTIES					
Acct. No	Description	ACTUAL	ACTUAL	ACTUAL	BUDGET
		13/14	14/15	15/16	16/17
4050	Facility Revenue				
	Undeveloped Properties	\$ -	\$ -	\$ -	\$ -
	Gross Facility Revenue	\$ -	\$ -	\$ -	\$ -
7000	Expenses				
7072	Building Maintenance	\$ -	\$ -	\$ -	\$ -
7074	Equipment Maintenance	\$ -	\$ -		
7078	Materials & Supplies	\$ -	\$ -		
7180	Security	\$ -	\$ -		
7210	Telephone	\$ -	\$ -		
7252	Electric Service	\$ -	\$ -		
7254	Gas Service	\$ -	\$ -		
7256	Sanitation Services	\$ -	\$ -		
7258	Water Service	\$ -	\$ -		
7000	Total Expenses	\$ -	\$ -	\$ -	\$ -
	Net Facility Revenue	\$ -	\$ -	\$ -	\$ -
1163	Reserves	\$ -	\$ -	\$ -	\$ -

FISCAL YEAR 2016/17 BUDGET					
4030 - ADULT PROGRAM INCOME VS. EXPENSES					
Class	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4030	Adult Program Revenues				
	Adult Lap Swim	\$ 7,193.00	\$ 5,370.00	\$ 2,026.00	\$ 5,000.00
	Coed Softball	\$ -	\$ 4,156.00	\$ 4,700.00	\$ 4,500.00
	Deep Water Aerobics	\$ 345.00	\$ 485.00	\$ -	\$ -
	Mens Basketball	\$ 5,928.00	\$ 5,489.00	\$ 5,548.25	\$ 5,000.00
	Mens Softball	\$ -	\$ 4,350.00	\$ 2,650.00	\$ 2,700.00
	Open Gym	\$ 745.00	\$ 1,917.00	\$ 2,747.18	\$ 3,000.00
	Trial Program	\$ -	\$ -	\$ -	\$ 625.00
	Pool Pass	\$ 8,350.00	\$ 1,950.00	\$ -	\$ 2,000.00
	Womens Softball	\$ 1,500.00	\$ 2,400.00	\$ 2,025.00	\$ 2,700.00
4030	Gross Program Revenues	\$ 24,061.00	\$ 26,117.00	\$ 19,696.43	\$ 25,525.00
5001	Adult Program Costs				
	Adult Lap Swim	\$ 379.00	\$ -	\$ -	\$ -
	Coed Softball	\$ -	\$ 714.00	\$ 1,527.77	\$ 1,980.00
	Deep Water Aerobics	\$ 260.00	\$ -	\$ -	\$ -
	Mens Basketball	\$ 500.00	\$ 1,420.00	\$ 2,713.68	\$ 2,800.00
	Mens Softball	\$ 653.00	\$ 1,001.00	\$ 1,113.99	\$ 1,500.00
	Open Gym	\$ -	\$ -	\$ -	\$ 100.00
	Trial Program	\$ -	\$ -	\$ 734.47	\$ 200.00
	Pool Pass	\$ 24.00	\$ -	\$ -	\$ -
	Womens Softball	\$ 674.00	\$ 240.00	\$ 1,131.54	\$ 1,500.00
5001	Total Adult Program Costs	\$ 2,490.00	\$ 3,375.00	\$ 7,221.45	\$ 8,080.00
	Net Adult Program Revenues	\$ 21,571.00	\$ 22,742.00	\$ 12,474.98	\$ 17,445.00

FISCAL YEAR 2016/17 BUDGET					
4200 - CONTRACT CLASS INCOME VS. EXPENSES					
Class	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4200	Contract Class Revenues				
	Aqua Zumba (discontinued)	\$ 977.00	\$ 700.00		
	Ballroom Dance	\$ 2,870.00	\$ 2,180.00	\$ 2,122.00	\$ 1,900.00
	Basketball Lessons	\$ 80.00	\$ 355.00	\$ -	\$ -
	Lifeguard Training	\$ 2,670.00	\$ 7,895.00		
	Mad Science (discontinued)	\$ 3,985.00	\$ 680.00	\$ -	\$ -
	Parent & Me Craft Fee	\$ 50.00	\$ 485.00	\$ 1,168.47	\$ 700.00
	Parent & Me	\$ 3,600.00	\$ 3,352.00	\$ 3,588.00	\$ 4,000.00
	Playwell	\$ 7,775.00	\$ 2,660.00	\$ 8,820.00	\$ 7,500.00
	Spring Volleyball	\$ 1,554.00	\$ 2,730.00	\$ 770.00	\$ 1,000.00
	Summer Volleyball	\$ 300.00	\$ 1,050.00	\$ 1,835.00	\$ 1,800.00
	THS Basketball Camp	\$ 3,300.00	\$ 1,175.00	\$ -	\$ -
	Tot Enrichment	\$ 8,661.00	\$ 8,802.00	\$ 13,709.50	\$ 14,000.00
	Tot Enrichment Craft Fee	\$ 120.00	\$ 723.00	\$ 1,944.44	\$ 1,200.00
	Trial Programs	\$ 60.00	\$ -	\$ 175.00	\$ 175.00
	Water Workout	\$ 1,155.00	\$ 1,860.00	\$ 1,400.00	\$ 1,400.00
	Zumba	\$ 4,364.00	\$ 2,881.00	\$ 2,498.00	\$ 2,500.00
4200	Gross Class Revenues	\$ 41,521.00	\$ 37,528.00	\$ 38,030.41	\$ 36,175.00
5004	Contract Class Costs				
	Aqua Zumba (discontinued)	\$ -	\$ 1,480.00	\$ -	
	Ballroom Dance	\$ 260.00	\$ 1,025.00	\$ 925.00	\$ 1,000.00
	Basketball Lessons	\$ -	\$ 198.00	\$ 200.00	\$ -
	Lifeguard Training	\$ 1,475.00	\$ 3,600.00	\$ -	\$ -
	Mad Science (discontinued)	\$ 2,107.00	\$ 2,086.00	\$ -	\$ -
	Parent & Me Craft Fee	\$ 350.00	\$ -	\$ 320.68	\$ 400.00
	Parent & Me	\$ -	\$ 3,895.00	\$ 4,564.10	\$ 5,000.00
	Playwell	\$ 5,710.00	\$ 4,275.00	\$ 4,485.00	\$ 4,600.00
	Spring Volleyball	\$ 780.00	\$ -	\$ 673.67	\$ 800.00
	Summer Volleyball	\$ 300.00	\$ 895.00	\$ 1,375.36	\$ 1,300.00
	THS Basketball Camp	\$ 2,694.00	\$ 560.00	\$ -	\$ -
	Tot Enrichment	\$ 300.00	\$ 8,890.00	\$ 10,096.16	\$ 11,000.00
	Tot Enrichment Craft Fee	\$ -	\$ 66.00	\$ 709.99	\$ 800.00
	Trial Programs	\$ -	\$ -	\$ -	\$ -
	Water Workout	\$ 672.00	\$ 964.00	\$ 480.00	\$ 540.00
	Zumba	\$ 60.00	\$ 2,200.00	\$ 2,880.00	\$ 2,800.00
5400	Total Contact Classes Costs	\$ 14,708.00	\$ 30,134.00	\$ 26,709.96	\$ 28,240.00
	Net Contact Class Revenues	\$ 26,813.00	\$ 7,394.00	\$ 11,320.45	\$ 7,935.00

FISCAL YEAR 2016/17 BUDGET					
4210 -EVENT INCOME VS EXPENSES					
Class	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4210	Event Revenues				
	Egg Hunt	\$ -	\$ -	\$ -	\$ -
	Fishing Derby	\$ 8,829.00	\$ 6,340.00	\$ -	\$ 6,500.00
	Fourth of July Parade	\$ -	\$ -	\$ -	\$ -
	Kid Color Fun Run	\$ -	\$ -	\$ -	\$ -
	Mountain Gallop 5k/10k	\$ 4,752.00	\$ 6,887.00	\$ 4,896.00	\$ 5,000.00
	Movies in the Park	\$ -	\$ 370.00	\$ -	\$ -
	Music in the Park	\$ -	\$ 365.00	\$ -	\$ -
	Old Timers Reunion	\$ 813.00	\$ 316.00	\$ 1,100.00	\$ 1,000.00
	Partner Events	\$ -	\$ -	\$ 500.00	\$ -
	Run/Ride with the Wind 5k	\$ 2,676.00	\$ 4,622.00	\$ 3,970.00	\$ 5,000.00
	Tarmac 5k	\$ 2,947.00	\$ 2,831.00	\$ 2,360.00	\$ -
	Tarmac Kids One Mile Run	\$ 410.00	\$ 392.00	\$ 185.00	\$ -
	Trial Programs	\$ -	\$ 281.00		\$ 3,000.00
	Warrior Run 5k	\$ 10,998.00	\$ 6,293.00	\$ 11,700.50	\$ 11,500.00
	Hot Chocolate Turkey Trot	\$ -	\$ -	\$ 2,499.00	\$ 3,800.00
4210	Gross Event Revenues	\$ 31,425.00	\$ 28,697.00	\$ 27,210.50	\$ 35,800.00
5005	Event Costs				
	Egg Hunt	\$ 550.00	\$ 597.00	\$ 1,068.81	\$ 1,000.00
	Fishing Derby	\$ 1,600.00	\$ 5,499.00	\$ -	\$ 6,000.00
	Fourth of July Parade	\$ 70.00	\$ -		
	Kid Color Fun Run	\$ 270.00	\$ -	\$ 275.00	\$ -
	Mountain Gallop 5k/10k	\$ 3,682.00	\$ 6,024.00	\$ 5,677.67	\$ 5,000.00
	Movies in the Park	\$ 6,875.00	\$ 5,868.92	\$ 4,784.13	\$ 5,500.00
	Music in the Park	\$ 4,847.00	\$ 2,713.00	\$ 1,215.56	\$ 5,000.00
	Old Timers Reunion	\$ 1,457.99	\$ 3,722.00	\$ 6,457.62	\$ 4,500.00
	Partner Events	\$ 256.00	\$ 43.00	\$ 537.73	\$ 800.00
	Run/Ride with the Wind 5k	\$ 5,671.00	\$ 4,874.00	\$ 4,648.39	\$ 4,700.00
	Tarmac 5k	\$ 2,678.00	\$ 4,666.00	\$ 2,613.49	\$ -
	Tarmac Kids One Mile Run	\$ -	\$ -	\$ -	\$ -
	Trial Programs	\$ -	\$ 739.00		\$ 3,000.00
	Warrior Run 5k	\$ 11,552.00	\$ 12,794.73	\$ 8,000.00	\$ 8,000.00
	Hot Chocolate Turkey Trot	\$ -	\$ -	\$ 2,497.35	\$ 3,500.00
	Memorial Day Ceremony			\$ 125.00	\$ 150.00
5005	Total Event Costs	\$ 39,508.99	\$ 47,540.65	\$ 37,900.75	\$ 47,150.00
	Net Event Revenues	\$ (8,083.99)	\$ (18,843.65)	\$ (10,690.25)	\$ (11,350.00)

FISCAL YEAR 2016/17 BUDGET					
4300- YOUTH PROGRAM INCOME VS EXPENSES					
Class	Description	ACTUAL 13/14	ACTUAL 14/15	ACTUAL 15/16	BUDGET 16/17
4300	Youth Program Revenues				
	Instructional Basketball	\$ 160.00	\$ -	\$ -	\$ -
	Official Training Bball	\$ 100.00	\$ -	\$ -	\$ -
	Open Gym Basketball	\$ 741.00	\$ 2,385.00	\$ -	\$ -
	Open Recreational Swim	\$ 3,965.00	\$ 7,883.00	\$ 6,360.00	\$ 8,000.00
	Parent & Child Swim Lessons	\$ 937.00	\$ 646.00	\$ 65.00	\$ 100.00
	Summer Swim Lessons	\$ 10,095.00	\$ 8,285.00	\$ 5,095.00	\$ 9,000.00
	T Ball	\$ 12,460.00	\$ 15,785.00	\$ 16,485.00	\$ 16,100.00
	Trial Programs	\$ -	\$ -	\$ -	\$ 1,000.00
	NFL Youth Flag Football	\$ -	\$ -	\$ 7,050.00	\$ 8,000.00
	Smart Start Football	\$ -	\$ -	\$ 154.50	\$ 150.00
	Smart Start Soccer	\$ -	\$ -	\$ 799.50	\$ 670.00
	Smart Start Baseball	\$ -	\$ -	\$ 473.50	\$ 450.00
	Smart Start Basketball	\$ -	\$ -	\$ 359.00	\$ 180.00
	Youth Basketball	\$ 28,542.00	\$ 27,391.00	\$ 34,248.50	\$ 34,500.00
4300	Gross Youth Program Revenues	\$ 57,000.00	\$ 62,375.00	\$ 71,090.00	\$ 78,150.00
5008	Youth Program Costs				
	Instructional Basketball	\$ -	\$ -	\$ -	
	Official Training Bball	\$ -	\$ -	\$ -	
	Open Gym Basketball	\$ -	\$ -		
	Open Recreational Swim	\$ -	\$ -		
	Parent & Child Swim Lessons	\$ 162.00	\$ -	\$ -	\$ -
	Summer Swim Lessons	\$ 275.00	\$ 60.00		\$ 200.00
	T Ball	\$ 11,535.00	\$ 11,023.00	\$ 4,499.88	\$ 6,500.00
	Trial Programs	\$ -	\$ -		\$ 1,000.00
	NFL Youth Flag Football	\$ -	\$ -	\$ 3,000.00	\$ 5,000.00
	Smart Start Football	\$ -	\$ -		\$ 120.00
	Smart Start Soccer	\$ -	\$ -	\$ 1,258.53	\$ 500.00
	Smart Start Baseball	\$ -	\$ -	\$ 1,275.36	\$ 500.00
	Smart Start Basketball	\$ -	\$ -		\$ 25.00
	Youth Basketball	\$ 7,596.00	\$ 8,617.88	\$ 13,359.80	\$ 12,000.00
5008	Total Youth Program Cost	\$ 19,568.00	\$ 19,700.88	\$ 23,393.57	\$ 25,845.00
	Net Youth Program Revenues	\$ 37,432.00	\$ 42,674.12	\$ 47,696.43	\$ 52,305.00

STAFF	CONFERENCE	DATES
LeAnn Williams	National Recreation & Park Association Conference	October 4-8, 2016
Seth Carroll	California Park & Recreation Society Conference	February 28-March 3, 2017
	CYSA Certification	
	CPRP Certification	
Corey Torres	California Park & Recreation Society Conference	February 28-March 3, 2017
	CYSA Certification	
	CPRP Certification	
Nolan Ferdinand	Maintenance Management School Year 2	November 14-18, 2016
Carrie Champlin	CSDA Board Clerk Cert 2 nd year	November 13-16, 2016
All Staff	District 15 Conference	February 2017 TBA
Maintenance Staff	Certifications	Winter 2016/2017

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

IN THE MATTER OF

**ADOPTING THE PRELIMINARY BUDGET FOR THE 2016-2017 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 21st day of June 2016 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. 10-16

**TEHACHAPI VALLEY RECREATION AND PARK DISTRICT RESOLUTION OF
THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION AND
PARK DISTRICT ADOPTING THE PRELIMINARY BUDGET FOR THE
2016-2017 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 Preliminary Budget for the 2016-2017 Fiscal Year.

BE IT FURTHER RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the Preliminary Budget for 2016-2017 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 Preliminary Budget during the 2016-2017 Fiscal Year.



Tehachapi Valley Recreation & Park District

June 21, 2016

TO: TVRPD Board of Directors

FROM: Nolan Ferdinand, Park & Facility Maintenance Supervisor

SUBJECT: Purchase of Grasshopper Mowers

Background

In our landscaping fleet we currently run two Exmark Lazer Z 72" zero turn mowers. Both mowers currently have over 2000 hours of run time and have serious engine problems. Abate-a-Weed's mechanics identified that the mowers have bent rods in the engine and will need engine replacement. With the current conditions and age of the Exmark mowers an engine replacement was not recommended by Abate-a-Weed. After researching mowers that will best suit the District's needs, I found that the Grasshopper brand mowers are the best fit. The Grasshopper mowers are designed for durability, fuel efficiency, safety and saving time.

Options

1. Authorize the District Manager to spend funds not to exceed \$24,999.99 for the purchase of two new Grasshopper mowers for the district.
2. Replace engines in current mowers.
3. Do not purchase mowers.

Fiscal Impact

The District has available funds to cover the \$24,999.99.

Recommendation

To approve the District Manager to purchase a diesel powered Grasshopper 725DT with a 72" deck for open spaces and Grasshopper M1 with a 48" deck for detail work for \$24,999.99.



JOHN DEERE

Selling Equipment

Quote Id: 13552822 Customer Name: TEHACHAPI VALLEY RECREATION AND PARK

DISTRICT

ALL PURCHASE ORDERS MUST BE MADE OUT
TO (VENDOR):Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580; DUNS#: 60-7690989ALL PURCHASE ORDERS MUST BE SENT
TO DELIVERING DEALER:Kern Machinery, Inc.
520 S Mt Vernon Avenue
Bakersfield, CA 93307
661-833-9900
general@kminc.com

JOHN DEERE Z997R DIESEL W 72" 7-GAUGE SIDE DISCHARGE DECK

Contract: National Purchasing Partners (NPP) Lawn &
Landscape Equipment

Suggested List *

\$ 24,136.70

Price Effective Date: June 15, 2016

Selling Price *

\$ 18,585.26

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
0911TC	Z997R Commercial L. C. Diesel Max-Frame Z-Trak with 72 In. Side Discharge 7-Iron PRO Deck	1	\$ 23,805.00	23.00	\$ 5,475.15	\$ 18,329.85	\$ 18,329.85
Standard Options - Per Unit							
001A	United States/Canada	1	\$ 0.00	23.00	\$ 0.00	\$ 0.00	\$ 0.00
2009	Standard Seat	1	\$ 0.00	23.00	\$ 0.00	\$ 0.00	\$ 0.00
Standard Options Total			\$ 0.00		\$ 0.00	\$ 0.00	\$ 0.00
Dealer Attachments/Non-Contract/Open Market							
TCB10951	Mulch Kit (72 In. 7-Iron, 7-Iron II and 7-Iron PRO)	1	\$ 331.70	23.00	\$ 76.29	\$ 255.41	\$ 255.41
Dealer Attachments Total			\$ 331.70		\$ 76.29	\$ 255.41	\$ 255.41
Suggested Price						\$ 18,585.26	
Total Selling Price			\$ 24,136.70		\$ 5,551.44	\$ 18,585.26	\$ 18,585.26



JOHN DEERE

Selling Equipment

Quote Id: 13552986

Customer Name: TEHACHAPI VALLEY RECREATION AND PARK

~~DISTRICT~~

ALL PURCHASE ORDERS MUST BE MADE OUT
TO (VENDOR):

Deere & Company
2000 John Deere Run
Cary, NC 27513
FED ID: 36-2382580; DUNS#: 60-7690989

ALL PURCHASE ORDERS MUST BE SENT
TO DELIVERING DEALER:

Kern Machinery, Inc.
520 S Mt Vernon Avenue
Bakersfield, CA 93307
661-833-9900
general@kminc.com

JOHN DEERE Z920M Commercial ZTrak

Contract: National Purchasing Partners (NPP) Lawn &
Landscape Equipment

Suggested List *

\$ 10,626.53

Price Effective Date: June 15, 2016

Selling Price *

\$ 8,182.43

* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
2142TC	Z920M Commercial ZTrak	1	\$ 9,579.00	23.00	\$ 2,203.17	\$ 7,375.83	\$ 7,375.83
Standard Options - Per Unit							
001A	United States and Canada	1	\$ 0.00	23.00	\$ 0.00	\$ 0.00	\$ 0.00
1038	24x12N12 Michelin X Tweel Turf for 54 In. and 60 In. Decks	1	\$ 749.00	23.00	\$ 172.27	\$ 576.73	\$ 576.73
1500	48 In. 7-Iron PRO Side Discharge Mower Deck	1	\$ 0.00	23.00	\$ 0.00	\$ 0.00	\$ 0.00
2000	Deluxe Comfort Seat with Armrests	1	\$ 0.00	23.00	\$ 0.00	\$ 0.00	\$ 0.00
Standard Options Total			\$ 749.00		\$ 172.27	\$ 576.73	\$ 576.73
Dealer Attachments/Non-Contract/Open Market							
TCB10952	Mulch Kit (48 In. 7-Iron, 7-Iron II and 7-Iron PRO)	1	\$ 298.53	23.00	\$ 68.66	\$ 229.87	\$ 229.87
Dealer Attachments Total			\$ 298.53		\$ 68.66	\$ 229.87	\$ 229.87
Suggested Price							\$ 8,182.43
Total Selling Price			\$ 10,626.53		\$ 2,444.10	\$ 8,182.43	\$ 8,182.43

EQUIPMENT COMPANY

Since 1910

Bakersfield, CA 93385

Cell: (661) 747-8250

FAX: (661) 325-4059

Quote

To: Tehachapi Valley Recreation & Park District

Date: 06/15/16

Address:

Phone: **661-822-3228 x 4**

FAX:

[illegible]

TERMS :

Cash, Due:

OR

Financing: Interest Rate: # of Months

Approximate Payment Amount: _____

NOTE

Price:	\$14,300.00
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Sales Tax	7.50%	\$1,072.50
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Less Trade-In:

Cash Price	\$15,372.50
-------------------	--------------------

Financing?

Less Down Payment	0.00
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Plus Doc Fees	0.00
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Total Financed:	\$15,372.50
------------------------	--------------------

This Quote is good for 30 days, and is limited to Stock on Hand.

Proposed By:

Terry Spencer

Accepted By: _____ Date: _____

Date:

Visit our Website: www.berchtold.com

EQUIPMENT COMPANY

Since 1910

Bakersfield, CA 93385

Phone: (661) 323-7817 Cell: (661) 747-8250

FAX: (661) 325-4059

Quote

To: Tehachapi Valley Recreation & Park District

Date: 06/15/16

Address:

Phone: **661-822-3228 x 4**

FAX:

Model	Year, Make, Description	Stock #	Serial Number	Price
Z724X-48	Kubota Zero Turn Mower			\$9,199.00
	Gas Engine 23 Hp			
48"	Commercial Mower Deck			
	Mulching Blades			
	Discount			-\$1,500.00

TERMS :

Cash, Due:

OR

Financing:	Interest Rate:	# of Months
1	2	3
4	5	6
7	8	9
10	11	12
13	14	15
16	17	18
19	20	21
22	23	24
25	26	27
28	29	30
31	32	33
34	35	36
37	38	39
40	41	42
43	44	45
46	47	48
49	50	51
52	53	54
55	56	57
58	59	60
61	62	63
64	65	66
67	68	69
70	71	72
73	74	75
76	77	78
79	80	81
82	83	84
85	86	87
88	89	90
91	92	93
94	95	96
97	98	99
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Approximate Payment Amount: _____

NOTE

Price:	\$7,699.00
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Sales Tax	7.50%	\$577.43
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Less Trade-In:

Cash Price	\$8,276.43
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Financing?

Less Down Payment	0.00
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Plus Doc Fees	0.00
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Total Financed:	\$8,276.43
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This Quote is good for 30 days, and is limited to Stock on Hand.

Proposed By:

Terry Spencer

Accepted By:

Date:

Visit our Website: www.berchfold.com

KERN RIVER POWER EQUIPMENT INC
108 N CHESTER AVE
BAKERSFIELD, CA 93308
Phone: 661-399-5783, Fax: 661-399-2128
Email:
Web Address: kernriverpoweronline.com

LEAH
8238529

Order Acknowledgment

Invoice No.: 82431

Date : 6/6/2016

Bill To:

TEHACHAPI VALLEY REC/ PARK DIS
490 W ST,
TEHACHAPI, CA 93561

Ship To:

TEHACHAPI VALLEY REC/ PARK DIS
490 W ST,
TEHACHAPI, CA 93561
Phone: 661-822-3228

Parts :

Part	Description	Sold	Shipped	EO	Price	Net Price	Extension
GRH 532127	725DT TRACTION UNIT with 72 Inch deck Serial #: 6610853	1.00	1.00	0.00	\$9,899.00	\$9,899.00	\$9,899.00
GRH 504571	MULCHING KIT M172/3	1.00	1.00	0.00	\$150.00	\$150.00	\$150.00
GRH 503219	WEIGHT KIT	1.00	1.00	0.00	\$135.00	\$135.00	\$135.00
GRH 503220	MOUNT KIT COUNTERWE	1.00	1.00	0.00	\$47.50	\$47.50	\$47.50
GRH 533452	AERA-VATOR - 660	1.00	0.00	1.00	\$4,350.00	\$4,350.00	\$4,350.00
GRH 532979	DECK 3472 PF Serial #: 6644777	1.00	1.00	0.00	\$2,635.00	\$2,635.00	\$2,635.00
GRH 503297	ELECTRIC HEIGHT ADJ K	1.00	1.00	0.00	\$399.00	\$399.00	\$399.00
GRH 504568	MULCHING KIT CL MT	1.00	1.00	0.00	\$150.00	\$150.00	\$150.00
GRH 534105	220/48 M1 MOWER Serial #: 6217238	1.00	1.00	0.00	\$6,730.00	\$6,730.00	\$6,730.00
GRH 503638	ROLLER KIT HD W/SIDE	1.00	1.00	0.00	\$62.63	\$62.63	\$62.63
BFN USED MACHINE	TRADE IN TWO EXMARKS	-2.00	0.00	0.00	\$700.00	\$700.00	(\$1,400.00)

Subtotal: \$23,158.13

Tax: \$1,841.86

Total: \$24,999.99

Balance Due: \$24,999.99

Customer Signature : _____

Date : _____

*****This is an order acknowledgement. This Sale is not final.*****

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

IN THE MATTER OF

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY
RECREATION AND PARK DISTRICT APPROVING DISTRICT MANAGER TO
SPEND AN AMOUNT NOT TO EXCEED \$24,999.99 FOR THE PURCHASE OF TWO
MOWERS FOR USE IN THE MAINTENANCE DEPARTMENT**

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 21st day of June 2016 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. 11-16

WHEREAS, the Tehachapi Valley Recreation and Park District (TVRPD) has established in its organizational structure that the position of District Manager is necessary for the functioning of the department; and

WHEREAS, the Tehachapi Valley Recreation and Park District (TVRPD) has established in its organizational structure that the Maintenance Department is necessary for the functioning of the District; and

WHEREAS, it has been established that mowers are necessary for the maintenance and operation of its recreational facilities; and

WHEREAS, the board desires to authorize the District Manager to spend an amount not to exceed \$24,999.99 for the purchase of two mowers for use in the Maintenance Department.

NOW, THEREFORE, BE IT FINALLY RESOLVED THAT the Board of Directors approve the District Manager to spend an amount not to exceed \$24,999.99 for the purchase of two mowers for use in the Maintenance Department.