



Tehachapi Valley
Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, JUNE 16, 2026, 5:30 P.M.**

BOARD OF DIRECTORS

MARYANN PACIULLO, CHAIRPERSON
DWIGHT DREYER, VICE-CHAIRPERSON
IAN STEELE, DIRECTOR
SANDY CHAVEZ, DIRECTOR
HEATHER SILVA, 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 April and May 2026 (Pages 4-26).
- C. Approval of Minutes from the Regular Board Meeting held April 21, 2026 (Pages 27-29).
- D. Approval of Minutes from the Emergency Board Meeting held June 1, 2026 (Pages 30-31).
- E. Approval of Job Descriptions (Pages 32-42).

F. Approval of Raising the Minimum Capitalization threshold From \$5,000.00 to \$10,000.00 (Page 43).

5. AGENDA ITEMS

A. Spring into Action Challenge – Presentation of Winners

B. Parks and Rec month Presentation.

C. Discussion/Approval of the Tehachapi Valley Recreation and Park District Preliminary Budget for fiscal year 2026/2027

1. Discussion

2. Approval of the Tehachapi Valley Recreation and Park District Preliminary Budget for fiscal year 2026/2027 and TVRPD Salary Schedule. Discussion/Approval. Resolution #4-26 and Resolution #5-26 (Pages 44-84)

6. OPERATIONS MANAGER REPORT (Pages 85-89).

7. TOTS DIRECTOR REPORT (Page 90)

8. RECREATION DEPARTMENT REPORTS (Pages 91-99).

9. BUSINESS MANAGER REPORT (Verbal Report).

10. DISTRICT MANAGER REPORT (Verbal Report).

11. CLOSED SESSION

1. Public Employee Performance Evaluation – District Manager Government Code Section 54957 (b)(1)

12. BOARD OF DIRECTORS' TIME

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

13. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on July 21, 2026.



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 16, 2026, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, June 12, 2026, 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 12th day of June 2026.

Dated this 12th day of June 2026.

Taylor Davis

Taylor Davis
Clerk of the Board of Directors



Tehachapi Valley Recreation and Park District

Balance Sheet
As of Apr 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	\$93,935.00
1000.1 Cash in County Treasury-General Fund	-1,123,355.60
1000.86 Property Tax Claim on Cash	1,413,926.22
1000.8 Site Lease Restricted Funds	21,630.52
Total for 1000 Cash in County Treasury General Fund	\$406,136.14
1002 California CLASS Money Market Account	5,843.66
1003 Savings BOTS 5778	2,502.51
1004 Checking BOTS 4470	163,349.60
1005 County Treasury Capital Projects Fund	607,897.36
1006 County FMV	3,218.00
1007 County FMV - Capital	6,460.00
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
Total for Bank Accounts	\$1,197,107.27
Accounts Receivable	
1200 Accounts Receivable	9,430.00
Total for Accounts Receivable	\$9,430.00
Other Current Assets	
1070 Prepaid Expenses	0.00
1085.1 Interest Receivable Cap Proj Fund	14,246.27
1085 Interest Receivable	0.00
1090 Clearing for Deposits	
1090.3 Firefly Reservation Cash Deposits	72.46
Total for 1090 Clearing for Deposits	\$72.46
1091 Merchant Services Receivable	
1092 Worldpay Merchant Services (BL Pay Arm)	-18,349.09
1093 Heartland Merchant Services (Rec Trac)	4,046.52
1094 Firefly (fmly Rsrv Am) Credit Cards (fmly BL Recon Rpt)	-7,699.19
Total for 1091 Merchant Services Receivable	-\$22,001.76
1096 Undeposited Funds	45.00
1201 Other Receivable	0.00
1210 Inventory Asset	15,413.20
Total for Other Current Assets	\$7,775.17
Total for Current Assets	\$1,214,312.44



Tehachapi Valley Recreation and Park District

Balance Sheet
As of Apr 30, 2026

	Total
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00
1162.1 Improvement Work in Progress	6,937.50
1162 Improvements	1,671,045.07
1163.1 Equipment Not Placed In Service	0.00
1163 Equipment	735,541.80
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,711,936.53
1180 Fleet Vehicles and Equipment	224,221.25
Total for Fixed Assets	\$1,691,884.85
Other Assets	
1901 DOR-Pension Contributions	88,754.00
1903 DOR-Pension Related	115,698.00
Total for Other Assets	\$204,452.00
Total for Assets	\$3,110,649.29
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.1 Accounts Payable (A/P)-Capital Projects Fund	0.00
2000 Accounts Payable-General Fund	12,170.68
Total for Accounts Payable	\$12,170.68
Credit Cards	
2010 Cardmember Services Payable	22,344.67
2014 Home Depot Payable	9,307.21
Total for Credit Cards	\$31,651.88
Other Current Liabilities	
2021 Accrued Salaries & Wages	0.00
2022 Accrued Employer PR Taxes	5,443.39
2024 Accrued Vacation, Sick, & Comp Time	\$0.00
2024.2 Accrued Vacation	66,720.75
2024.3 Accrued Sick Leave (50%)	4,436.00



Tehachapi Valley Recreation and Park District

Balance Sheet
As of Apr 30, 2026

	Total
Total for 2024 Accrued Vacation, Sick, & Comp Time	\$71,156.75
2200 Suspense	0.00
2207.1 Old Sales Tax Account	0.00
2207 Sales Tax Payable	4.00
2208 Kern County Loan Payable	131,704.10
2210 Payroll Liabilities	\$3.27
2211 CalPERS Payable	-33,129.64
2221 Garnishment Payable	0.00
2231 Health Plan Payable	-82,006.12
2241 AFLAC Payable	0.00
2250 Payroll Tax Liabilities	-547.27
2252 GVAP2 Payable	0.00
Total for 2210 Payroll Liabilities	-\$115,679.76
2270 Refundable Deposits	0.00
2311 Accrued Interest Payable	-1,090.25
Total for Other Current Liabilities	\$91,538.23
Total for Current Liabilities	\$135,360.79
Long-term Liabilities	
2310 Loan Payable 2016	155,218.00
2900 Net Pension Liability	436,742.57
2902 DIR-Pension Related	12,228.00
Total for Long-term Liabilities	\$604,188.57
Total for Liabilities	\$739,549.36
Equity	
3000 Opening Bal Equity	0.00
3010 Net Investment In Capital Assets	1,958,611.49
3020 Restricted Funds	
3022 Capital Projects	715,466.63
3028 Site Lease Funds	21,630.52
Total for 3020 Restricted Funds	\$737,097.15
3110 Retained Earnings	-595,462.36
Net Revenue	270,853.65
Total for Equity	\$2,371,099.93
Total for Liabilities and Equity	\$3,110,649.29



Tehachapi Valley Recreation and Park District

Profit & Loss

April 2026

	Total
Revenue	
4010 Property Taxes	446,483.47
4020 Interest Income	2,978.95
4020.1 Interest Income Cap Proj Fund	4,421.54
4020.3 Interest Income - CA CLASS	17.68
4025 Merchant Processing Income	1,636.48
4030 Adult Program Revenues	11,470.00
4050 Facility Revenue	16,475.70
4210 Events Revenues	4,897.00
4213 Operational Grants	6,160.00
4215 Capital Grants	3,923.37
4300 Youth Program Revenues	42,344.35
4650 Discounts given	-4,959.43
4704 Sales	
4707 Merchandise Sales-Taxable	73.92
Total for 4704 Sales	\$73.92
QuickBooks Payments Sales	5.00
Total for Revenue	\$535,928.03
Cost of Goods Sold	
5001 Adult Program Costs	817.92
5005 Events Costs	3,548.05
5008 Youth Program Costs	11,450.08
5110 Scholarship Fund Expense	
5115 Chavez Scholarship Fund	96.00
Total for 5110 Scholarship Fund Expense	\$96.00
Total for Cost of Goods Sold	\$15,912.05
Gross Profit	\$520,015.98
Expenditures	
6000 Employee Costs	
6010 Wages & Salaries	79,984.77
6050 Benefits	
6051 Employee Benefits	588.24
6055 Employee Retirement CalPERS	3,579.94
6058 Employer Taxes	6,825.18
Total for 6050 Benefits	\$10,993.36
Total for 6000 Employee Costs	\$90,978.13
7010 Advertising & Marketing	132.99



Tehachapi Valley Recreation and Park District

Profit & Loss

April 2026

	Total
7020 Bank Service Charges	2,601.18
7025 Cash Short/Over	9.50
7027 Depreciation Expense	8,089.20
7030 Dues & Subscriptions	917.79
7035 Equipment Rents & Leases	
7037 Office Equipment Rental	356.16
Total for 7035 Equipment Rents & Leases	\$356.16
7060 Licenses & Fees	9,478.02
7070 Maintenance	
7071 Pool Chemicals	2,022.71
7072 Building & Park Maintenance	16,331.28
7073 Accessibility Upgrades	8,700.00
7075 Fuel	1,488.64
7076 Janitorial Supplies	163.30
7079 Fleet Maintenance	3,113.42
Total for 7070 Maintenance	\$31,819.35
7084 Meals & Entertainment	357.21
7090 Office Supplies	320.67
7120 Professional Development	2,200.00
7150 Professional Fees	
7152 Bookkeeping & Payroll	1,300.00
7153 Information Technology	1,385.00
Total for 7150 Professional Fees	\$2,685.00
7160 Property Tax Collection and Admin Fees	9,518.87
7180 Security	476.25
7210 Telephone and Internet	941.49
7230 Uniforms & Apparel	26.00
7250 Utilities	
7252 Electric Service	4,777.63
7254 Gas Service	3,848.82
7256 Sanitation Services	1,617.08
7258 Water Service	1,506.78
Total for 7250 Utilities	\$11,750.31
Total for Expenditures	\$172,658.12
Net Operating Revenue	\$347,357.86
Other Revenue	
8040 TVRPD Development Fee Revenues	16,278.00



Tehachapi Valley Recreation and Park District

Profit & Loss

April 2026

	Total
8501.2 Asset Income	7,659.00
Total for Other Revenue	\$23,937.00
Net Other Revenue	\$23,937.00
Net Revenue	\$371,294.86



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

April 2026

	TOTAL	
	Apr 2026	Apr 2025 (PY)
Revenue		
4010 Property Taxes	446,483.47	439,122.83
4020 Interest Income	2,978.95	-536.07
4020.1 Interest Income Cap Proj Fund	4,421.54	1,543.32
4020.3 Interest Income - CA CLASS	17.68	
4025 Merchant Processing Income	1,636.48	
4030 Adult Program Revenues	11,470.00	3,111.56
4050 Facility Revenue	16,475.70	22,604.00
4210 Events Revenues	4,897.00	1,270.00
4213 Operational Grants	6,160.00	27,120.00
4215 Capital Grants	3,923.37	
4216 Scholarship Donations		5.00
4300 Youth Program Revenues	42,344.35	30,356.20
4650 Discounts given	-4,959.43	-4,032.81
4704 Sales		
4707 Merchandise Sales-Taxable	73.92	394.14
Total for 4704 Sales	\$73.92	\$394.14
QuickBooks Payments Sales	5.00	
Total for Revenue	\$535,928.03	\$520,958.17
Cost of Goods Sold		
5001 Adult Program Costs	817.92	12.55
5005 Events Costs	3,548.05	4,303.04
5008 Youth Program Costs	11,450.08	12,427.00
5110 Scholarship Fund Expense		\$93.00
5115 Chavez Scholarship Fund	96.00	
Total for 5110 Scholarship Fund Expense	\$96.00	\$93.00
Total for Cost of Goods Sold	\$15,912.05	\$16,835.59
Gross Profit	\$520,015.98	\$504,122.58
Expenditures		
6000 Employee Costs		
6010 Wages & Salaries	79,984.77	73,746.61



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

April 2026

	TOTAL	
	Apr 2026	Apr 2025 (PY)
6050 Benefits		
6051 Employee Benefits	588.24	15,528.40
6055 Employee Retirement CalPERS	3,579.94	3,926.30
6058 Employer Taxes	6,825.18	6,195.28
Total for 6050 Benefits	\$10,993.36	\$25,649.98
Total for 6000 Employee Costs	\$90,978.13	\$99,396.59
7010 Advertising & Marketing	132.99	1,620.67
7020 Bank Service Charges	2,601.18	4,950.20
7025 Cash Short/Over	9.50	-32.52
7027 Depreciation Expense	8,089.20	8,853.66
7030 Dues & Subscriptions	917.79	1,157.92
7035 Equipment Rents & Leases		
7037 Office Equipment Rental	356.16	704.22
Total for 7035 Equipment Rents & Leases	\$356.16	\$704.22
7060 Licenses & Fees	9,478.02	7,753.24
7070 Maintenance		
7071 Pool Chemicals	2,022.71	
7072 Building & Park Maintenance	16,331.28	3,606.37
7073 Accessibility Upgrades	8,700.00	
7075 Fuel	1,488.64	1,427.83
7076 Janitorial Supplies	163.30	183.22
7079 Fleet Maintenance	3,113.42	
Total for 7070 Maintenance	\$31,819.35	\$5,217.42
7084 Meals & Entertainment	357.21	184.56
7090 Office Supplies	320.67	278.82
7120 Professional Development	2,200.00	332.99
7150 Professional Fees		
7151 Annual Audit		8.14
7152 Bookkeeping & Payroll	1,300.00	562.50
7153 Information Technology	1,385.00	862.50
7155 Legal		270.00
Total for 7150 Professional Fees	\$2,685.00	\$1,703.14
7160 Property Tax Collection and Admin Fees	9,518.87	10,597.95
7165 Safety Equipment		1,454.00
7180 Security	476.25	605.31



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

April 2026

	TOTAL	
	Apr 2026	Apr 2025 (PY)
7210 Telephone and Internet	941.49	933.62
7230 Uniforms & Apparel	26.00	937.61
7250 Utilities		
7252 Electric Service	4,777.63	5,510.69
7254 Gas Service	3,848.82	6,037.55
7256 Sanitation Services	1,617.08	885.90
7258 Water Service	1,506.78	399.24
Total for 7250 Utilities	\$11,750.31	\$12,833.38
Total for Expenditures	\$172,658.12	\$159,482.78
Net Operating Revenue	\$347,357.86	\$344,639.80
Other Revenue		
8040 TVRPD Development Fee Revenues	16,278.00	6,511.20
8501.2 Asset Income	7,659.00	
Total for Other Revenue	\$23,937.00	\$6,511.20
Net Other Revenue	\$23,937.00	\$6,511.20
Net Revenue	\$371,294.86	\$351,151.00



Tehachapi Valley Recreation and Park District

Statement of Cash Flows

April 2026

Full name	Total
OPERATING ACTIVITIES	
Net Revenue	371,294.86
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1085.1 Interest Receivable Cap Proj Fund	-4,421.54
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	596.02
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	2,310.60
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	-1,229.62
1094 Merchant Services Receivable:Firefly (fmrlly Rsrv Am) Credit Cards (fmrlly BL Recon Rpt)	850.00
1200 Accounts Receivable	-2,045.00
2000 Accounts Payable-General Fund	13,344.26
2010 Cardmember Services Payable	-875.02
2207 Sales Tax Payable	6.08
2207.1 Old Sales Tax Account	0.00
2208 Kern County Loan Payable	-93,295.90
2210 Payroll Liabilities	0.12
2211 Payroll Liabilities:CalPERS Payable	-333.56
2231 Payroll Liabilities:Health Plan Payable	-8,475.66
2250 Payroll Liabilities:Payroll Tax Liabilities	-544.15
Total for Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-\$94,113.37
Net cash provided by operating activities	\$277,181.49
INVESTING ACTIVITIES	
1170 Accumulated Depreciation	8,089.20
Net cash provided by investing activities	\$8,089.20
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-20,699.54
3022 Restricted Funds:Capital Projects	20,699.54
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$285,270.69
Cash at beginning of period	\$911,881.58
CASH AT END OF PERIOD	\$1,197,152.27



Tehachapi Valley Recreation and Park District

Balance Sheet
As of May 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	\$93,935.00
1000.1 Cash in County Treasury-General Fund	-1,223,355.60
1000.86 Property Tax Claim on Cash	1,289,355.75
1000.8 Site Lease Restricted Funds	21,630.52
Total for 1000 Cash in County Treasury General Fund	\$181,565.67
1002 California CLASS Money Market Account	5,843.66
1003 Savings BOTS 5778	2,502.51
1004 Checking BOTS 4470	178,695.11
1005 County Treasury Capital Projects Fund	611,152.96
1006 County FMV	3,218.00
1007 County FMV - Capital	6,460.00
1008 Checking BOTS 0423	4,504.14
1051 Change Fund	1,300.00
1100 Petty Cash Fund	400.00
Total for Bank Accounts	\$995,642.05
Accounts Receivable	
1200 Accounts Receivable	16,330.00
Total for Accounts Receivable	\$16,330.00
Other Current Assets	
1070 Prepaid Expenses	0.00
1085.1 Interest Receivable Cap Proj Fund	14,246.27
1085 Interest Receivable	0.00
1090 Clearing for Deposits	
1090.3 Firefly Reservation Cash Deposits	1,056.46
Total for 1090 Clearing for Deposits	\$1,056.46
1091 Merchant Services Receivable	
1092 Worldpay Merchant Services (BL Pay Arm)	-853.19
1093 Heartland Merchant Services (Rec Trac)	6,923.68
1094 Firefly (fmrly Rsrv Am) Credit Cards (fmrly BL Recon Rpt)	-7,333.56
Total for 1091 Merchant Services Receivable	-\$1,263.07
1096 Undeposited Funds	10.00
1201 Other Receivable	0.00
1210 Inventory Asset	15,413.20



Tehachapi Valley Recreation and Park District

Balance Sheet
As of May 31, 2026

	Total
Total for Other Current Assets	\$29,462.86
Total for Current Assets	\$1,041,434.91
Fixed Assets	
1150 Land	166,734.76
1161 Building	527,922.00
1162.1 Improvement Work in Progress	6,937.50
1162 Improvements	1,671,045.07
1163.1 Equipment Not Placed In Service	0.00
1163 Equipment	735,541.80
1166 Furniture & Fixtures	26,404.00
1167 Machinery	45,015.00
1170 Accumulated Depreciation	-1,720,025.73
1180 Fleet Vehicles and Equipment	224,221.25
Total for Fixed Assets	\$1,683,795.65
Other Assets	
1901 DOR-Pension Contributions	88,754.00
1903 DOR-Pension Related	115,698.00
Total for Other Assets	\$204,452.00
Total for Assets	\$2,929,682.56
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.1 Accounts Payable (A/P)-Capital Projects Fund	0.00
2000 Accounts Payable-General Fund	1,865.29
Total for Accounts Payable	\$1,865.29
Credit Cards	
2010 Cardmember Services Payable	30,181.07
2014 Home Depot Payable	9,307.21
Total for Credit Cards	\$39,488.28
Other Current Liabilities	
2021 Accrued Salaries & Wages	0.00
2022 Accrued Employer PR Taxes	5,443.39
2024 Accrued Vacation, Sick, & Comp Time	\$0.00
2024.2 Accrued Vacation	66,720.75
2024.3 Accrued Sick Leave (50%)	4,436.00



Tehachapi Valley Recreation and Park District

Balance Sheet
As of May 31, 2026

	Total
Total for 2024 Accrued Vacation, Sick, & Comp Time	\$71,156.75
2200 Suspense	0.00
2207.1 Old Sales Tax Account	0.00
2207 Sales Tax Payable	17.88
2208 Kern County Loan Payable	0.00
2210 Payroll Liabilities	\$3.27
2211 CalPERS Payable	-1,748.43
2221 Garnishment Payable	0.00
2231 Health Plan Payable	-33,960.52
2241 AFLAC Payable	0.00
2250 Payroll Tax Liabilities	-547.27
2252 GVAP2 Payable	0.00
Total for 2210 Payroll Liabilities	-\$36,252.95
2270 Refundable Deposits	0.00
2311 Accrued Interest Payable	-1,090.25
Total for Other Current Liabilities	\$39,274.82
Total for Current Liabilities	\$80,628.39
Long-term Liabilities	
2310 Loan Payable 2016	155,218.00
2900 Net Pension Liability	436,742.57
2902 DIR-Pension Related	12,228.00
Total for Long-term Liabilities	\$604,188.57
Total for Liabilities	\$684,816.96
Equity	
3000 Opening Bal Equity	0.00
3010 Net Investment In Capital Assets	1,955,355.89
3020 Restricted Funds	
3022 Capital Projects	718,722.23
3028 Site Lease Funds	21,630.52
Total for 3020 Restricted Funds	\$740,352.75
3110 Retained Earnings	-595,462.36
Net Revenue	144,619.32
Total for Equity	\$2,244,865.60
Total for Liabilities and Equity	\$2,929,682.56



Tehachapi Valley Recreation and Park District

Profit & Loss

May 2026

	Total
Revenue	
4010 Property Taxes	7,137.60
4020 Interest Income	-3.97
4020.1 Interest Income Cap Proj Fund	0.00
4025 Merchant Processing Income	2,604.07
4030 Adult Program Revenues	4,680.00
4050 Facility Revenue	24,323.80
4210 Events Revenues	18,951.00
4213 Operational Grants	8,856.70
4300 Youth Program Revenues	78,039.61
4650 Discounts given	-11,260.37
4704 Sales	
4707 Merchandise Sales-Taxable	168.60
Total for 4704 Sales	\$168.60
Total for Revenue	\$133,497.04
Cost of Goods Sold	
5001 Adult Program Costs	496.74
5002 Fish Stocking	19,896.30
5004 Contracted Classes Costs	46.00
5005 Events Costs	\$11,652.79
5005.1 Prizes and Awards	13,350.00
Total for 5005 Events Costs	\$25,002.79
5008 Youth Program Costs	12,454.71
5110 Scholarship Fund Expense	
5115 Chavez Scholarship Fund	96.00
Total for 5110 Scholarship Fund Expense	\$96.00
Total for Cost of Goods Sold	\$57,992.54
Gross Profit	\$75,504.50
Expenditures	
6000 Employee Costs	
6010 Wages & Salaries	86,970.58



Tehachapi Valley Recreation and Park District

Profit & Loss

May 2026

	Total
6050 Benefits	
6051 Employee Benefits	-252.08
6055 Employee Retirement CalPERS	3,431.81
6056 CalPERS Unfunded Liability Valuation	3,343.00
6058 Employer Taxes	7,578.92
Total for 6050 Benefits	\$14,101.65
Total for 6000 Employee Costs	\$101,072.23
7010 Advertising & Marketing	132.99
7020 Bank Service Charges	1,810.25
7027 Depreciation Expense	8,089.20
7035 Equipment Rents & Leases	
7037 Office Equipment Rental	356.16
Total for 7035 Equipment Rents & Leases	\$356.16
7060 Licenses & Fees	1,361.00
7070 Maintenance	
7071 Pool Chemicals	721.08
7072 Building & Park Maintenance	4,379.41
7074 Equipment Maintenance	461.98
7075 Fuel	1,963.92
7076 Janitorial Supplies	1,543.41
7079 Fleet Maintenance	769.96
Total for 7070 Maintenance	\$9,839.76
7084 Meals & Entertainment	935.26
7090 Office Supplies	825.22
7120 Professional Development	468.38
7150 Professional Fees	
7152 Bookkeeping & Payroll	1,300.00
7153 Information Technology	750.00
Total for 7150 Professional Fees	\$2,050.00
7210 Telephone and Internet	1,017.75
7230 Uniforms & Apparel	656.27
7250 Utilities	
7252 Electric Service	4,271.87
7254 Gas Service	2,982.56
7256 Sanitation Services	1,371.57



Tehachapi Valley Recreation and Park District

Profit & Loss

May 2026

	Total
7258 Water Service	1,677.37
Total for 7250 Utilities	\$10,303.37
Total for Expenditures	\$138,917.84
Net Operating Revenue	-\$63,413.34
Other Revenue	
8040 TVRPD Development Fee Revenues	3,255.60
Total for Other Revenue	\$3,255.60
Net Other Revenue	\$3,255.60
Net Revenue	-\$60,157.74



Tehachapi Valley Recreation and Park District

Statement of Activity Comparison

May 2026

	TOTAL	
	May 2026	May 2025 (PY)
Revenue		
4010 Property Taxes	7,137.60	6,231.28
4020 Interest Income	-3.97	269.67
4020.1 Interest Income Cap Proj Fund	0.00	0.00
4025 Merchant Processing Income	2,604.07	
4030 Adult Program Revenues	4,680.00	11,376.25
4050 Facility Revenue	24,323.80	45,775.50
4210 Events Revenues	18,951.00	21,305.50
4213 Operational Grants	8,856.70	6,710.00
4215 Capital Grants		5,000.00
4300 Youth Program Revenues	78,039.61	100,044.26
4650 Discounts given	-11,260.37	-14,771.31
4704 Sales		
4707 Merchandise Sales-Taxable	168.60	722.56
Total for 4704 Sales	\$168.60	\$722.56
QuickBooks Payments Sales		115.00
Total for Revenue	\$133,497.04	\$182,778.71
Cost of Goods Sold		
5001 Adult Program Costs	496.74	608.70
5002 Fish Stocking	19,896.30	19,595.50
5004 Contracted Classes Costs	46.00	46.00
5005 Events Costs	\$11,652.79	\$10,280.91
5005.1 Prizes and Awards	13,350.00	10,000.00
Total for 5005 Events Costs	\$25,002.79	\$20,280.91
5008 Youth Program Costs	12,454.71	8,901.41
5110 Scholarship Fund Expense		
5115 Chavez Scholarship Fund	96.00	44.10
Total for 5110 Scholarship Fund Expense	\$96.00	\$44.10
Total for Cost of Goods Sold	\$57,992.54	\$49,476.62
Gross Profit	\$75,504.50	\$133,302.09
Expenditures		
6000 Employee Costs		
6010 Wages & Salaries	86,970.58	77,514.82



Tehachapi Valley Recreation and Park District

Statement of Activity Comparison

May 2026

	TOTAL	
	May 2026	May 2025 (PY)
6050 Benefits		
6051 Employee Benefits	-252.08	7,983.15
6055 Employee Retirement CalPERS	3,431.81	3,539.60
6056 CalPERS Unfunded Liability Valuation	3,343.00	
6058 Employer Taxes	7,578.92	6,573.91
Total for 6050 Benefits	\$14,101.65	\$18,096.66
Total for 6000 Employee Costs	\$101,072.23	\$95,611.48
7010 Advertising & Marketing	132.99	2,014.60
7020 Bank Service Charges	1,810.25	7,144.77
7025 Cash Short/Over		0.02
7027 Depreciation Expense	8,089.20	8,853.66
7030 Dues & Subscriptions		1,327.00
7035 Equipment Rents & Leases		
7037 Office Equipment Rental	356.16	1,213.13
Total for 7035 Equipment Rents & Leases	\$356.16	\$1,213.13
7060 Licenses & Fees	1,361.00	420.00
7070 Maintenance		
7071 Pool Chemicals	721.08	
7072 Building & Park Maintenance	4,379.41	2,015.68
7074 Equipment Maintenance	461.98	
7075 Fuel	1,963.92	1,634.94
7076 Janitorial Supplies	1,543.41	399.88
7079 Fleet Maintenance	769.96	100.04
Total for 7070 Maintenance	\$9,839.76	\$4,150.54
7084 Meals & Entertainment	935.26	879.66
7090 Office Supplies	825.22	3,476.63
7120 Professional Development	468.38	1,623.97
7150 Professional Fees		
7152 Bookkeeping & Payroll	1,300.00	278.14
7153 Information Technology	750.00	
7155 Legal		766.05
Total for 7150 Professional Fees	\$2,050.00	\$1,044.19
7165 Safety Equipment		209.99
7210 Telephone and Internet	1,017.75	954.75
7230 Uniforms & Apparel	656.27	477.29



Tehachapi Valley Recreation and Park District

Statement of Activity Comparison

May 2026

	TOTAL	
	May 2026	May 2025 (PY)
7250 Utilities		
7252 Electric Service	4,271.87	4,773.34
7254 Gas Service	2,982.56	4,566.64
7256 Sanitation Services	1,371.57	1,272.38
7258 Water Service	1,677.37	1,317.18
Total for 7250 Utilities	\$10,303.37	\$11,929.54
Total for Expenditures	\$138,917.84	\$141,331.22
Net Operating Revenue	-\$63,413.34	-\$8,029.13
Other Revenue		
8040 TVRPD Development Fee Revenues	3,255.60	13,022.40
Total for Other Revenue	\$3,255.60	\$13,022.40
Net Other Revenue	\$3,255.60	\$13,022.40
Net Revenue	-\$60,157.74	\$4,993.27

Tehachapi Valley Recreation and Park District

Statement of Cash Flows

May 2026

Full name	Total
OPERATING ACTIVITIES	
Net Revenue	-60,157.74
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
1090.3 Clearing for Deposits:Firefly Reservation Cash Deposits	-984.00
1092 Merchant Services Receivable:Worldpay Merchant Services (BL Pay Arm)	612.85
1093 Merchant Services Receivable:Heartland Merchant Services (Rec Trac)	-2,877.16
1094 Merchant Services Receivable:Firefly (fmrly Rsrv Am) Credit Cards (fmrly BL Recon Rpt)	-365.63
1200 Accounts Receivable	-6,900.00
2000 Accounts Payable-General Fund	-10,305.39
2010 Cardmember Services Payable	7,836.40
2207 Sales Tax Payable	13.88
2207.1 Old Sales Tax Account	0.00
2208 Kern County Loan Payable	-131,704.10
2211 Payroll Liabilities:CalPERS Payable	-4,041.81
2231 Payroll Liabilities:Health Plan Payable	-716.72
2250 Payroll Liabilities:Payroll Tax Liabilities	0.00
Total for Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-\$149,431.68
Net cash provided by operating activities	-\$209,589.42
INVESTING ACTIVITIES	
1170 Accumulated Depreciation	8,089.20
Net cash provided by investing activities	\$8,089.20
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-3,255.60
3022 Restricted Funds:Capital Projects	3,255.60
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	-\$201,500.22
Cash at beginning of period	\$1,197,152.27
CASH AT END OF PERIOD	\$995,652.05



Tehachapi Valley Recreation and Park District

Budget vs. Actuals: TVRPD Midyear Adjustment Budget 2025-2026 - FY26 P&L Classes

July 2025 - May 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4010 Property Taxes	1,217,134.79	1,101,157.31	115,977.48	110.53 %
4020 Interest Income	6,871.49		6,871.49	
4020.1 Interest Income Cap Proj Fund	8,949.95	5,500.00	3,449.95	162.73 %
4020.3 Interest Income - CA CLASS	191.08	4,583.37	-4,392.29	4.17 %
4025 Merchant Processing Income	5,230.23		5,230.23	
4030 Adult Program Revenues	48,980.14	56,356.63	-7,376.49	86.91 %
4050 Facility Revenue	214,835.09	217,712.88	-2,877.79	98.68 %
4210 Events Revenues	54,386.00	62,841.24	-8,455.24	86.55 %
4213 Operational Grants	52,536.70	69,139.73	-16,603.03	75.99 %
4215 Capital Grants	3,923.37		3,923.37	
4216 Scholarship Donations	815.00		815.00	
4300 Youth Program Revenues	528,161.05	526,134.40	2,026.65	100.39 %
4650 Discounts given	-61,478.77	-55,934.89	-5,543.88	109.91 %
4704 Sales	936.00		936.00	
4707 Merchandise Sales-Taxable	7,767.60	8,616.63	-849.03	90.15 %
Total 4704 Sales	8,703.60	8,616.63	86.97	101.01 %
QuickBooks Payments Sales	5.00		5.00	
Total Income	\$2,089,244.72	\$1,996,107.30	\$93,137.42	104.67 %
Cost of Goods Sold				
5001 Adult Program Costs	5,510.20	7,897.34	-2,387.14	69.77 %
5002 Fish Stocking	19,896.30	32,083.37	-12,187.07	62.01 %
5004 Contracted Classes Costs	1,052.75	2,052.16	-999.41	51.30 %
5005 Events Costs	53,155.50	62,535.99	-9,380.49	85.00 %
5005.1 Prizes and Awards	13,350.00	11,916.63	1,433.37	112.03 %
Total 5005 Events Costs	66,505.50	74,452.62	-7,947.12	89.33 %
5008 Youth Program Costs	85,672.95	83,402.88	2,270.07	102.72 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	2,109.86		2,109.86	
Total 5110 Scholarship Fund Expense	2,109.86		2,109.86	
5704 Purchases for Resale				
5707 Merchandise Purchases		1,375.00	-1,375.00	
Total 5704 Purchases for Resale		1,375.00	-1,375.00	
Total Cost of Goods Sold	\$180,747.56	\$201,263.37	\$ -20,515.81	89.81 %
GROSS PROFIT	\$1,908,497.16	\$1,794,843.93	\$113,653.23	106.33 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	997,862.72	913,000.00	84,862.72	109.29 %
6050 Benefits				
6051 Employee Benefits	45,799.77	114,125.00	-68,325.23	40.13 %



Tehachapi Valley Recreation and Park District

Budget vs. Actuals: TVRPD Midyear Adjustment Budget 2025-2026 - FY26 P&L Classes

July 2025 - May 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6055 Employee Retirement CalPERS	39,507.55	38,500.11	1,007.44	102.62 %
6056 CalPERS Unfunded Liability Valuation	38,766.02	33,000.00	5,766.02	117.47 %
6058 Employer Taxes	86,715.49	76,541.63	10,173.86	113.29 %
6090 Worker's Compensation Insurance	38,749.00	41,250.00	-2,501.00	93.94 %
Total 6050 Benefits	249,537.83	303,416.74	-53,878.91	82.24 %
Total 6000 Employee Costs	1,247,400.55	1,216,416.74	30,983.81	102.55 %
7010 Advertising & Marketing	10,441.72	9,166.63	1,275.09	113.91 %
7020 Bank Service Charges	47,719.36	46,750.00	969.36	102.07 %
7025 Cash Short/Over	-34.00	91.63	-125.63	-37.11 %
7027 Depreciation Expense	95,944.48	91,740.00	4,204.48	104.58 %
7030 Dues & Subscriptions	5,587.98	6,416.63	-828.65	87.09 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental		458.37	-458.37	
7037 Office Equipment Rental	5,673.45	6,875.00	-1,201.55	82.52 %
Total 7035 Equipment Rents & Leases	5,673.45	7,333.37	-1,659.92	77.36 %
7050 Insurance				
7055 Liability Insurance (Gen, Auto, Property)	73,260.00	77,916.63	-4,656.63	94.02 %
Total 7050 Insurance	73,260.00	77,916.63	-4,656.63	94.02 %
7056 Interest Expense	2,806.66	2,750.00	56.66	102.06 %
7060 Licenses & Fees	43,075.08	31,166.63	11,908.45	138.21 %
7070 Maintenance				
7071 Pool Chemicals	5,306.22	5,500.00	-193.78	96.48 %
7072 Building & Park Maintenance	81,782.03	96,250.00	-14,467.97	84.97 %
7073 Accessibility Upgrades	18,362.50	29,333.37	-10,970.87	62.60 %
7074 Equipment Maintenance	2,436.02	2,291.63	144.39	106.30 %
7075 Fuel	13,606.89	14,208.37	-601.48	95.77 %
7076 Janitorial Supplies	9,964.29	9,166.63	797.66	108.70 %
7077 Small Tools & Equipment	224.99	2,016.63	-1,791.64	11.16 %
7079 Fleet Maintenance	11,108.31	8,250.00	2,858.31	134.65 %
Total 7070 Maintenance	142,791.25	167,016.63	-24,225.38	85.50 %
7084 Meals & Entertainment	6,784.31	6,416.63	367.68	105.73 %
7090 Office Supplies	16,078.85	16,500.00	-421.15	97.45 %
7120 Professional Development	16,529.54	13,750.00	2,779.54	120.21 %
7150 Professional Fees				
7151 Annual Audit	15,500.00	14,208.37	1,291.63	109.09 %
7152 Bookkeeping & Payroll	10,585.00	9,166.63	1,418.37	115.47 %
7153 Information Technology	10,470.00	11,458.37	-988.37	91.37 %
7155 Legal	3,206.80	6,875.00	-3,668.20	46.64 %
Total 7150 Professional Fees	39,761.80	41,708.37	-1,946.57	95.33 %
7160 Property Tax Collection and Admin Fees	9,518.87		9,518.87	



Tehachapi Valley Recreation and Park District

Budget vs. Actuals: TVRPD Midyear Adjustment Budget 2025-2026 - FY26 P&L Classes

July 2025 - May 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
7165 Safety Equipment	3,947.28	3,208.37	738.91	123.03 %
7180 Security	3,857.19	4,216.52	-359.33	91.48 %
7210 Telephone and Internet	11,297.51	9,854.13	1,443.38	114.65 %
7230 Uniforms & Apparel	3,227.44	5,500.00	-2,272.56	58.68 %
7250 Utilities				
7252 Electric Service	57,979.67	66,641.74	-8,662.07	87.00 %
7254 Gas Service	19,512.47	21,358.26	-1,845.79	91.36 %
7256 Sanitation Services	15,006.41	13,979.13	1,027.28	107.35 %
7258 Water Service	17,321.78	13,841.63	3,480.15	125.14 %
7259 Propane	1,000.91	916.63	84.28	109.19 %
Total 7250 Utilities	110,821.24	116,737.39	-5,916.15	94.93 %
Total Expenses	\$1,896,490.56	\$1,874,656.30	\$21,834.26	101.16 %
NET OPERATING INCOME	\$12,006.60	\$ -79,812.37	\$91,818.97	-15.04 %
Other Income				
8040 TVRPD Development Fee Revenues	124,953.72	110,000.00	14,953.72	113.59 %
8501.2 Asset Income	7,659.00		7,659.00	
Total Other Income	\$132,612.72	\$110,000.00	\$22,612.72	120.56 %
NET OTHER INCOME	\$132,612.72	\$110,000.00	\$22,612.72	120.56 %
NET INCOME	\$144,619.32	\$30,187.63	\$114,431.69	479.07 %

**REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
TUESDAY APRIL 21, 2026, 5:30 P.M.**

CALL TO ORDER: Board Meeting Convened by Vice - Chairperson Dreyer at 5:30 P.M.

BOARD MEMBERS

Maryann Paciullo, Chairperson
Dwight Dreyer, Vice-Chairperson
Sandy Chavez, Director
Ian Steele, Director
Heather Silva, Director

1. **FLAG SALUTE:** Community Events Supervisor, Sarai Diaz led the flag salute.

2. **ROLL CALL:** Director Steele and Chairperson Paciullo were absent.

3. **PUBLIC COMMENTS**

NO PUBLIC COMMENTS

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.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.

Noes: None. Motion carried.

Absent: Steele/Paciullo

B. **Approval of the Preliminary Financial Reports for February - March 2026.**

BOARD APPROVES PRELIMINARY FINANCIAL REPORTS FOR FEBRUARY - MARCH 2026.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.

Noes: None. Motion carried.

Absent: Steele/Paciullo

C. **Approval of the Minutes from the Special Board Meeting held February 26, 2026.**

BOARD APPROVES THE MINUTES FROM THE SPECIAL BOARD MEETING HELD FEBRUARY 26, 2026.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.

Noes: None. Motion carried.

Absent: Steele/Paciullo

D. **Approval of Brite Lake Specialist Job Description**

BOARD APPROVES BRITE LAKE SPECIALIST JOB DESCRIPTION.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
Noes: None. Motion carried.
Absent: Steele/Paciullo

- E. Approval of the 2026 Fee Schedule.**
BOARD APPROVES 2026 FEE SCHEDULE.
Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
Noes: None. Motion carried.
Absent: Steele/Paciullo

5. AGENDA ITEMS

A. MOU Agreement between the Golden Hills CSD and Tehachapi Valley Recreation & Park District. Discussion/Approval.

THE BOARD APPROVES MOU AGREEMENT BETWEEN THE GOLDEN HILLS CSD AND TEHACHAPI VALLEY RECREATION & PARK DISTICT.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
Noes: None. Motion carried.
Absent: Steele/Paciullo

6. RECREATION DEPARTMENT REPORTS

Community Events Supervisor Sarai Diaz and Sports Supervisor gave reports.
Reports on file.

7. OPERATIONS MANAGER REPORT

Operations Manager Kent Beal gave report.
Report on file.

8. DISTRICT MANAGER REPORT *(Verbal Report)*

9. BOARD OF DIRECTORS TIME

Director Chavez congratulates fellow board members for recent accomplishments. Director Chavez commends staff on a job well done with events and programs. Director Chavez also thanks maintenance staff for facility upkeep. Director Dryer commented that our community is lucky. Jobs well done. Director Silva is happy to see that our programs and community are growing.

9. ADJOURNMENT

Having no further business, the meeting was adjourned at 6:21 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on June 16, 2026.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.
Noes: None. Motion carried.
Absent: Steele/Paciullo

Respectfully Submitted,

Taylor Davis

Clerk of the Board

**EMERGENCY BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
MONDAY JUNE 1, 2026, 1:00 P.M.**

CALL TO ORDER: Board Meeting Convened by Vice - Chairperson Dreyer at 1:00 P.M.

BOARD MEMBERS

Maryann Paciullo, Chairperson
Dwight Dreyer, Vice-Chairperson
Sandy Chavez, Director
Ian Steele, Director
Heather Silva, Director

1. **ROLL CALL:** Director Steele and Chairperson Paciullo were absent.

2. **AGENDA ITEMS**

A. **Approval of declaring today's Board Meeting as an "Emergency Board Meeting" per Government Code 54956.5.**

BOARD APPROVES DECLARATION OF TODAY'S BOARD MEETING AS AN "EMERGENCY BOARD MEETING" PER GOVERNMENT CODE 54956.5.

Roll Call Vote:

Vice Chairperson, Dwight Dreyer: Aye

Director, Sandy Chavez: Aye

Director, Heather Silva: Aye

Absent: Steele/Paciullo

B. **Approval of Tehachapi Valley Recreation & Park District's opening new Bank of the Sierra account due to fraud.**

BOARD APPROVES THE TEHACHAPI VALLEY RECREATION & PARK DISTRICT'S OPENING BANK OF THE SIERRA ACCOUNT DUE TO FRAUD.

Dreyer/Chaves: Ayes: Dreyer, Chavez, Silva

Noes: None. Motion carried.

Absent: Steele/Paciullo

C. **Approval of Tehachapi Valley Recreation & Park District Bank of the Sierra account Signature Card Holders.**

BOARD APPROVES THE TEHACHAPI VALLEY RECREATION & PARK DISTRICT BANK OF THE SIERRA ACCOUNT SIGNATURE CARD HOLDERS. BOARD APPROVED TO REMOVE FERNANDO GRACIAN, MARYANN PACIULLO AND IAN STEELE. BOARD APPROVES THAT REMAINING SIGNATURE CARD HOLDERS WILL BE ELIAS COREY TORRES, TAYLOR DAVIS, DWIGHT DREYER AND SANDY SYLIA CHAVEZ. SEE REPORT.

Dreyer/Chaves: Ayes: Dreyer, Chavez, Silva

Noes: None. Motion carried.

Absent: Steele/Paciullo

D. **Approval of Tehachapi Valley Recreation & Park District closing Bank of the Sierra account ending in 4470.**

BOARD APPROVES THE TEHACHAPI VALLEY RECREATION & PARK DISTRICT CLOSING BANK OF THE SIERRA ACCOUNT ENDING 4470.

Dreyer/Chaves: Ayes: Dreyer, Chavez, Silva

Noes: None. Motion carried.

Absent: Steele/Paciullo

ADJOURNMENT

Having no further business, the meeting was adjourned at 1:10 P.M. to the Emergency Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on June 16, 2026.

Silva/Chavez: Ayes: Dreyer; Silva, Chavez.

Noes: None. Motion carried.

Absent: Steele/Paciullo

Respectfully Submitted,

Taylor Davis

Clerk of the Board



Tehachapi Valley

Recreation & Park District

OPERATIONS MANAGER JOB DESCRIPTION

SALARY RANGE

\$70,720 - \$88,000 Annually DOE

POSITION: OPERATIONS MANAGER
REPORTS TO: DISTRICT MANAGER
SUPERVISES: CUSTODIAN, PARK MAINTENANCE WORKER

CATEGORY: FULL TIME
FLSA STATUS: EXEMPT

POSITION SUMMARY

Under general direction, plans, organizes, coordinates, supervises, reviews and evaluates the work of crews performing recreation area, related facilities and related landscape maintenance, repair, construction and renovation work.

ESSENTIAL JOB FUNCTIONS

- Plans, organizes, coordinates, assigns, provides direction and reviews the work of first line coordinators and their respective crews engaged in parks and various park, recreation, and sports area and landscape construction, maintenance and renovation work.
- Assists in the development and implementation of goals, objectives, policies, procedures, and work standards for the area of responsibility; provides input into the budget development and administration process.
- Directs the park maintenance function and ensures daily patrol and enforcement are performed at all District facilities.
- Plans and coordinates development and maintenance projects performed by City staff; estimates time, cost, labor and material needs; assigns personnel and orders necessary equipment and materials; provides technical assistance to staff and discusses job details with subordinate supervisors and staff.
- Inspects work in process; makes field decisions regarding modifications; provides technical advice to staff and solves operational problems; inspects the work of contractors and approves work in progress and upon completion.
- Reviews the work of supervisory and direct report staff; identifies problem areas and directs corrective action; counsels employees and initiates discipline as necessary.
- Ensures that safe work practices and procedures are followed, and that appropriate safety equipment is utilized; conducts unit safety meetings.
- Contributes to the overall quality of the unit's service provision by developing and coordinating work teams and by reviewing, recommending and implementing improved policies and procedures.
- Responds to questions and complaints from the public; ensures satisfactory resolution; acts as liaison with other agencies and organizations involved with park maintenance projects; coordinates activities with those of other City units; provides for emergency repair as required.

CLASS HISTORY
Adopted
Revised: 03/2025

- Directs the requisitioning of materials, supplies and equipment for maintenance and repair work; ensures adequate supply inventories.
- Maintains a variety of records; makes periodic and special reports of work performed.
- Prepares a variety of periodic and special reports related to recreation facilities, special event projects and activities; assists in developing and writing manuals and instructional procedures.
- Uses standard office equipment drives a personal or City motor vehicle in the course of the work.
- Demonstrates courteous and cooperative behavior when interacting with public and staff; acts in a manner that promotes a harmonious and effective workplace environment.

QUALIFICATIONS

Core Competencies and Skill Sets

- Principles and practices of employee supervision, including selection, work planning, organization, performance review and evaluation, and employee training and discipline.
- Administrative principles and practices including goal setting, program development and budget administration.
- Rules, regulations and ordinances pertaining to park construction, maintenance, repair and renovation.
- Methods and techniques of soil preparation and of planting, transplanting, cultivating, pruning and maintaining a variety of lawns, ground cover, plants, shrubs, hedges and trees found in parks and municipal landscaping.
- Installation, maintenance and repair of irrigation systems and related pumping systems.
- Safety practices, safe work methods and safety regulations pertaining to the work.
- Computer applications related to the work.
- Applicable laws, codes and regulations.
- Correct business English, including spelling, grammar and punctuation.

Skill in:

- Techniques for dealing with a variety of individuals, at all levels of responsibility, in person and over the telephone.
- Using initiative and independent judgment within general policy guidelines.
- Using knowledge and abilities in negotiating contracts, agreements and compromises with groups and individuals.
- Contributing effectively to the accomplishment of team or work unit goals, objectives and activities.

SUPERVISION RECEIVED AND EXERCISED:

Under General Direction - Incumbents at this level have considerable latitude in the application of departmental policy, and they follow general guidelines or professional and administrative standards in accomplishing assignments. They are responsible for planning and organizing their own workload, but ordinarily cannot change methods of their assigned work unit, established operations, or departmental policy without supervisor approval. Supervision is minimal, indirect, and usually limited to technical oversight.

PHYSICAL DEMANDS & WORKING CONDITIONS

- Ability to lift 55 pounds.
- Perform work activities that include lifting, carrying, and moving objects; walking, sitting, stooping, kneeling, and climbing; reading and communicating with others in writing and orally.
- Work environments include:
 - Indoor pool environment; and
 - Outdoor environmental conditions
- Required to work nights, weekends, holidays, and multiple shifts when needed.
- Possess personal qualifications including emotional maturity, willingness to cooperate with various organizations, respect for children and adults from various cultures and backgrounds, flexibility, patience, good personal hygiene, and physical and mental health that do not interfere with responsibilities.
- Use of protective equipment per OSHA/CalOSHA regulations is required.
- Possible exposure to communicable diseases.

COMPENSATION

- Exempt, Salary: DOE.
- Employment offer contingent on satisfactory DOJ Background check and DMV check.
- Comprehensive medical, dental and vision plan. CALPERS retirement package, accrued vacation and sick leave.
- Employees must complete twelve (12) months of satisfactory probation.

CLASS HISTORY:

Adopted:

Revised: 02/2020



Tehachapi Valley

Recreation & Park District

BUSINESS MANAGER JOB DESCRIPTION

SALARY RANGE

\$70,720 - \$88,000 Annually DOE

POSITION: BUSINESS MANAGER
REPORTS TO: DISTRICT MANAGER
SUPERVISES: ADMINISTRATIVE ASSISTANT

CATEGORY: FULL TIME
FLSA STATUS: EXEMPT

POSITION SUMMARY

Responsible for the organization and coordination of office operations, financial procedures, and resources to facilitate organizational effectiveness and efficiency.

ESSENTIAL JOB FUNCTIONS

- Manage all aspects of the office to create an organized and efficient working environment for all employees.
- Oversee the process of inquiry requests, registrations, and deposits.
- Oversee all current processes in place and adjust as needed to best suit the needs of the whole office.
- Receive and screen phone calls and visitors, provide information, take messages, and refer people to other sources of information.
- Assist disgruntled customers.
- Operate office machines including tape recorders, adding machine, fax machine, copy machine, and other office equipment.
- Provide comprehensive secretarial and clerical support to management including the design, implementation, and accuracy of filing systems; establish procedures and monitor record keeping; ensure confidentiality and security of data; etc.
- Prepares a variety of materials such as agendas, forms, reports, letters, memorandums, and other documents.
- Monitor and maintain printed materials in stock, office supplies, etc.
- Handle and process all cancellations, refunds, and credits
- Prepare agenda, take minutes, and prepare minutes for posterity/distribution at all board meetings
- Serves at District Clerk of the Board.
- Attends all TVRPD board meetings and transcribes and records minutes of the proceedings.
- Human resource administrative oversight (responsible for execution of background checks, complete employee files, communication, employee benefit compliance, etc.)
- Maintain all District Director files.
- Oversee all payroll operations.
- Administer all accounts payable and receivable.
- Maintains purchasing card statements.

CLASS HISTORY

Adopted:

Revised: 06/2026

- Maintains confidential personal records and communication.
- Negotiates the purchase of office supplies and furniture, office equipment, etc., for the entire office staff in accordance with District purchasing policies and budgetary restrictions.
- Coordinates District's yearly audit.
- Reviews, interprets and analyzes new and proposed legislation.
- Determines effects of legislation on operations and programs the District serves.
- Takes appropriate action to ensure compliance with existing rules and regulations.
- Provides technical assistance to District Manager regarding organization policy/procedures.
- Assists other departments in review and preparation of departmental budget.
- Assists the District Manager in preparation of the annual District budget.
- Maintain a safe and secure working environment; maintains the required safety training designated for this position.
- Regular, punctual attendance.
- Performs special projects and other work as assigned.

QUALIFICATIONS

Core Competencies and Skill Sets

- General and efficient office practices and method; filing systems; business forms; letter writing; and office equipment.
- English usage, vocabulary, spelling, grammar, and punctuation.
- Well-developed written and oral communication skills; able to communicate clearly and sensitively with internal and external stakeholders of the Tehachapi Valley Recreation and Park District.
- Competency in information technology/computer skills and other general administrative tools.
- Ability to relate well to the public, in person and on the telephone, while remaining calm in stressful situations.
- Knowledge of and experience with the Brown Act.
- Handle all business matters confidentially.
- Able to work effectively with multiple supervisors, balance and prioritize multiple assignments.
- Ability to function successfully within a team environment.
- Capable and practiced in handling complex and/or multi-faceted tasks. Effective office (clerical / secretarial), time management, and organizational skills.

Personal Attributes

- Diplomatic, tactful, creative, discreet, flexible, resourceful, dependable, well-organized, friendly, emotionally mature and professional.
- Work with trustworthiness and integrity and with a clear commitment to TVRPD core values and principles.
- Self-motivated with ability to manage work with limited direct supervision.
- Ability to operate effectively under stress; work in a flexible, adaptable, and resilient manner.
- Expert abilities in prioritization and multi-tasking; well planned and organized even within a fluid working environment and a capacity for initiative and decision-making with competent analytical and problem solving skills.
- Demonstrate awareness and sensitivity to gender and diversity.
- Willingness to adapt and learn new skills/approaches.

CLASS HISTORY

Adopted:

Revised: 06/2026

Education, Training, & Experience

- High school diploma with a number of years' administrative and leadership experience.
- General knowledge of accounting, data, and administrative management practices and procedures.
- Knowledge of Microsoft Office products; QuickBooks Online
- Experience with clerical practices and procedures.
- Experience with human resources management practices and procedures.
- Advanced Computer skills

PHYSICAL DEMANDS & WORKING CONDITIONS

Physical demands and work environment characteristics are representative of those an employee encounters while performing the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Requires vision (which may be corrected) to read small print.
- Requires mobility of arms to reach and dexterity of hands to grasp and manipulate small objects; lower body mobility may not be required.
- Perform work that is primarily sedentary.
- Is subject to inside environmental conditions.
- May be subject to stressful situations involving complex problem solving.
- Required to work at a computer/display monitor for prolonged periods.

COMPENSATION

- Exempt, Salary: DOE.
- Employment offer contingent on satisfactory DOJ Background check and DMV check.
- Comprehensive medical, dental and vision plan. CALPERS retirement package, accrued vacation and sick leave.
- Employees must complete twelve (12) months of satisfactory probation.

CLASS HISTORY

Adopted:

Revised: 06/2026



Tehachapi Valley

Recreation & Park District

DISTRICT MANAGER JOB DESCRIPTION

SALARY RANGE

\$90,000 - \$145,000 Annually DOE

POSITION: DISTRICT MANAGER
REPORTS TO: BOARD OF DIRECTORS
SUPERVISES: DISTRICT STAFF

CATEGORY: FULLTIME
FLSA STATUS: EXEMPT

This job description is established by the Tehachapi Valley Recreation & Park District (District) to outline the basic requirements, duties and general responsibilities of the position of District Manager. This position is "at will", which means the District may terminate the employment relationship at any time and for any or no reason, subject only to the requirements of Federal and State law. Similarly, the employee may terminate the employment relationship without notice at any time for any or no reason.

POSITION SUMMARY

The District Manager is hired by and acts under the direction of the Board. As the Chief Executive Officer (CEO) of the District, the District Manager is responsible for all aspects of the efficient and cost-effective operation and administration of the District, including all District employees, volunteers, independent contractors, and consultants. The District Manager shall have the power and authority to organize, manage and control all activities necessary or appropriate for the efficient operation and administration of the District, in accordance with the policies and procedures established by the Board from time to time, in its sole discretion. The District Manager advises the Board on all matters relating to the planning, development, administration and operation of the District's departments. The District Manager performs a variety of complex executive work in planning, directing, and coordinating management of the District, including planning and implementing programming and recreational amenities, parks and facility operations, parks administration, public relations, marketing and special events. The District Manager works closely with the Board to develop and implement capital improvements, programming goals, and annual budgets.

ESSENTIAL JOB FUNCTIONS

The following duties are an overview of the primary duties and responsibilities of the District Manager and do not constitute an all-inclusive list.

- Consistently promote a positive, professional image of the District and provide excellent customer service at all times.
- Efficiently and effectively administer and conduct the ordinary and usual business and affairs of the District in a reasonable, prudent and professional manner.
- Exercise supervision and control over all District departments, programs and activities, including the District's diverse, year-round recreation, park, and leisure programs, and the management and safe operation of the District's facilities, including but not limited to, the recreation center, ball fields, and parks.

CLASS HISTORY

Adopted:

Revised: 06/2026

- Annually evaluate and update as necessary short-and long-range plans for programming, capital improvements, facility construction/renovation, staffing, and grant writing; implement the plans as appropriate.
- Make recommendations to the Board regarding the establishment, consolidation, modification or elimination of any department, program or activity the District Manager believes is necessary or appropriate for the efficient and effective administration and operation of the District.
- Comply with the District Policy Handbook and establish appropriate and effective practices and procedures for implementing and administering the District Policy Handbook, as the Board may amend from time to time.
- Responsible for the efficient and effective administration, management and supervision of the District's workforce, including but not limiting to, hiring/appointment, promotion, demotion, layoffs, transfers, discipline, training. Establish and administer compensation and benefits within parameters established by the Board. Organize, direct, coordinate and review work prepared by regularly employed staff.
- Develop and administer agreements with contract services providers. Determine work procedures, prepare work schedules, and expedite workflow. Plan and organize workloads and staff assignments. Promote harmony among workers and help resolve grievances. Review progress and direct changes as needed.
- Ensure proper human resources functions, including benefits and record-keeping. Oversee human resource functions of subordinate staff through management, including seasonal, temporary, and youth employees and volunteers. Coordinate and evaluate District employee benefit programs and make recommendations to the Board on plan changes and updates.
- Promote District functions, programs and activities to continually improve public knowledge, understanding, confidence and support. Maintain and oversee effective, comprehensive public information efforts using telephone, email, newspaper, website, mailings or other media.
- Assure coordination of the District's programs with other community organizations, such as the school district and various community agencies. Represent the District's interests effectively and professionally in public meetings and in the community, and through verbal, paper and electronic communications with governmental agencies and private entities, the community and the District's citizens.
- Attend all study sessions, and all regular and special meetings of the Board, and participate in discussions with the Board in an advisory capacity.
- Support Board functions by working with the Administrative Assistant to prepare and post agendas, prepare meeting minutes and Board packets, meeting regularly with the Board Chairman, and ensuring legal compliance.
- Prepare requests for proposals to provide for improvements to the District's parks and recreation facilities; oversee construction projects and facility improvements.
- Maintain, review, develop and implement administrative procedures and standards for efficient, safe, and effective operation of the District's recreation programs and parks. Enforce compliance with applicable laws, policies and procedures established by the Board, and industry best practices.
- Plan, organize, direct and control the financial activities of the District, including the accounting, revenue collection, investment, purchasing, and payroll functions, and management of the approved budget (and any amendments). Serve as the District's annual Budget Officer, ensuring the timely development and submission of a proposed budget each year in compliance with all statutory requirements and deadlines.
- Assure that all departments stay within the approved budget (and any approved amendments); perform cost control activities and internal financial mechanisms; monitor all revenues and expenditures to assure sound fiscal control; assure effective and efficient use of budgeted funds, personnel, materials, facilities, and time.
- Keep the Board advised of the financial condition and future needs of the District and make such recommendations as the District Manager determines are necessary or appropriate for sound financial management of the District, including but not limited to, periodically evaluating and recommending improvements to the District's administrative and financial internal control systems and procedures, and ensuring annual audit compliance.
- Direct the preparation of financial reports as required by law; prepare financial reports and analysis requested by the Board.

CLASS HISTORY

Adopted:

Revised: 06/2026

- Maintain the District's historical records, including Board activities, budgets, audits, capital projects, legal issues, and employment records; and,
- Establish and maintain positive working relationships with the Board, District employees/volunteers, and partnering agencies.
- Provide consistent high-quality service to the community; and,
- Perform such other duties as may be assigned by the Board, in its sole discretion, from time to time.

MANDATORY QUALIFICATIONS

1. Possess a Bachelor's degree in Recreation and Park Administration or closely related field from a nationally accredited educational institution, *and* a minimum of five (5) years experience in recreation programs and facility operations that include experience in coordinating, supervising and administering multi-program operations, *or* any combination of education and/or experience that has provided the knowledge, skills and abilities necessary for excellent job performance.
2. Certified Park and Recreation Professional, or ability to obtain certification within one (1) year of appointment.
3. Possess and maintain a valid Driver's License with a good driving record.
4. Possess a positive attitude, and be a self-starter; and,
5. Ability to read, write, speak and understand the English language at a level adequate to perform the job.

PREFERRED QUALIFICATIONS

1. Master's Degree in Recreation and Park Administration, Public Administration or closely related field.
2. Ability to read, write, speak and understand the Spanish language.

PHYSICAL DEMANDS & WORKING CONDITIONS

- Ability to lift 55 pounds.
- Perform work activities that include lifting, carrying, and moving objects; walking, sitting, stooping, kneeling, and climbing; reading and communicating with others in writing and orally.
- Work environments include:
 - Indoor pool environment; and
 - Outdoor environmental conditions
- Required to work nights, weekends, holidays, and multiple shifts when needed.
- Possess personal qualifications including emotional maturity, willingness to cooperate with various organizations, respect for children and adults from various cultures and backgrounds, flexibility, patience, good personal hygiene, and physical and mental health that do not interfere with responsibilities.
- Use of protective equipment per OSHA/CalOSHA regulations is required.
- Possible exposure to communicable diseases.

COMPENSATION

- Exempt, Salary: DOE.
- Employment offer contingent on satisfactory SSCI Background check and DMV check.
- Comprehensive medical, dental and vision plan. CALPERS retirement package, accrued vacation and sick leave.
- Employees must complete twelve (12) months of satisfactory probation.

CLASS HISTORY

Adopted:

Revised: 06/2026

CLASS HISTORY

Adopted:

Revised: 06/2024

CLASS HISTORY

Adopted:

Revised: 06/2026



TO: Board of Directors

SUBJECT: Raising the Minimum Capitalization Threshold

FROM: District Manager

DATE: 06/16/2026

STAFF REPORT

BOARD MEETING

TITLE: Raising the Minimum Capitalization Threshold

BACKGROUND:

The Minimum Capitalization Threshold is the dollar amount that determines the proper financial reporting of the asset. Asset costs that are below the threshold are expensed in the fiscal year in which the cost occurred. Asset costs that are above the threshold are capitalized and expensed over future periods to spread the cost over the useful life of the asset.

Currently, the District's Minimum Capitalization Threshold is \$5,000. Federal regulation permits a \$10,000 threshold. In consultation with the District auditors, staff is requesting to raise the Minimum Capitalization Threshold to \$10,000. This would enhance control and stewardship over the remaining District assets.

Assets that are below the \$10,000 threshold that have been fully depreciated in the District's fixed asset schedule will be written off in the upcoming fiscal year (FY 2026-2027). Assets above the \$10,000 threshold that haven't been fully depreciated will be written off in the fiscal year that they are fully depreciated.

FISCAL IMPACT:

N/A

RECOMMENDATION:

Staff recommendation is to approve raising the Minimum Capitalization Threshold from \$5,000 to \$10,000, authorize staff to make the necessary changes in affected policies.



TO: Board of Directors

SUBJECT: Preliminary Budget for Fiscal year
2026/2027

FROM: District Manager

DATE: 06/16/2026

STAFF REPORT

BOARD MEETING

Background

Pursuant to California Public Resources Code Section 5778, the District is required to adopt a preliminary budget prior to the beginning of each fiscal year. The Preliminary Budget for FY 2026–2027 reflects the District’s anticipated operations, revenues, and expenditures.

The budget was developed working with department heads and supervisors, with attention to maintaining operations, and park maintenance, programs, and events,

The total budgeted operating revenues of **\$2,295,727**, total budgeted operating expenditures of **\$2,333,496**, brings a net operating deficit of (\$88,769) on an accrual basis, and a positive net operating position of **\$8,568** when the non-cash depreciation charge of \$97,338 is excluded. Development Fee Revenues of **\$120,000** are restricted for capital improvements and are accounted for separately in the Capital Projects Fund.

Budget Summary

Category	Budget FY 26-27	Actuals FY 25-26	Change (\$)	Change (%)
REVENUES				
Property Taxes	\$1,229,306	\$1,217,135	+\$12,171	+1.0%
Youth Program Revenues	\$606,110	\$527,706	+\$78,404	+14.9%
Facility Revenue	\$242,300	\$214,660	+\$27,640	+12.9%
Events Revenues	\$80,100	\$54,386	+\$25,714	+47.3%
Operational Grants	\$73,100	\$56,493	+\$16,607	+29.4%
Adult Program Revenues	\$68,860	\$49,160	+\$19,700	+40.1%
Development Fee Revenues *	\$120,000	\$124,954	(\$4,954)	-4.0%
Other / Miscellaneous	\$54,826	\$34,690	+\$20,136	+58.1%
Less: Discounts Given	(\$69,375)	(\$61,479)	(\$7,896)	+12.8%
TOTAL REVENUES	\$2,295,727	\$2,092,751	+\$202,976	+9.7%
COST OF GOODS SOLD				
Youth Program Costs	\$88,725	\$95,339	(\$6,614)	-6.9%
Events Costs & Prizes	\$93,319	\$73,265	+\$20,054	+27.4%
Adult Program Costs	\$10,990	\$6,035	+\$4,955	+82.1%
Fish Stocking	\$30,000	\$19,896	+\$10,104	+50.8%
Scholarship & Resale Costs	\$5,289	\$3,163	+\$2,126	+67.2%
TOTAL COGS	\$228,323	\$197,699	+\$30,624	+15.5%
GROSS PROFIT	\$2,067,404	\$1,895,052	+\$172,352	+9.1%
OPERATING EXPENSES				
Wages & Salaries	\$1,074,688	\$1,038,349	+\$36,339	+3.5%
Employee Benefits & Taxes	\$289,198	\$257,616	+\$31,582	+12.3%
Building & Park Maintenance	\$91,823	\$107,897	(\$16,074)	-14.9%

Utilities	\$131,466	\$113,965	+\$17,501	+15.4%
Insurance	\$85,000	\$73,260	+\$11,740	+16.0%
Professional Fees	\$51,100	\$39,762	+\$11,338	+28.5%
Depreciation	\$97,338	\$95,944	+\$1,394	+1.5%
Bank Service Charges	\$57,849	\$49,850	+\$7,999	+16.0%
Licenses & Fees	\$50,000	\$44,515	+\$5,485	+12.3%
Advertising & Marketing	\$11,500	\$10,546	+\$954	+9.1%
Office Supplies	\$19,000	\$16,263	+\$2,737	+16.8%
Professional Development	\$16,000	\$16,530	(\$530)	-3.2%
Telephone & Internet	\$11,300	\$11,947	(\$647)	-5.4%
Other Operating Expenses	\$38,911	\$105,585	(\$66,674)	-63.2% †
Fixed Asset Purchases	\$51,000	n/a	n/a	n/a
TOTAL OPERATING EXPENSES	\$2,105,173	\$1,982,027	+\$123,146	+6.2%
NET OPERATING INCOME	(\$37,769)	(\$86,975)	+\$49,206	n/a

Revenues

Total projected operating revenues for FY 2026–2027 are **\$2,295,727**. This excludes the restricted Development Fee Revenues of \$120,000. Key revenue highlights:

- Property Taxes **\$1,229,306** The District’s primary revenue source, representing approximately 54% of general fund operating revenues.
- Youth Program Revenues \$606,110
- Facility Revenue \$242,300
- Development Fee Revenues \$120,000
- Events Revenues \$80,100
- Operational Grants \$73,100
- Discounts Given \$69,375

Expenditures

Total projected operating expenditures are **\$2,333,496**. Key expenditure highlights:

Personnel Costs

Personnel is the District’s largest expense at **\$1,363,886**, comprising:

- Wages & Salaries: \$1,074,688
- Employee Benefits (health, retirement, workers’ comp): \$289,198, including Employee Benefits of \$63,222, CalPERS contributions of \$44,500, CalPERS Unfunded Liability Valuation of \$45,000, and Workers’ Compensation of \$41,000
- Employer Taxes: \$95,477

Maintenance & Facilities

Total maintenance expenditures are budgeted at \$162,023, including Building & Park Maintenance \$91,823, Pool Chemicals \$6,000, Equipment Maintenance \$2,500, Fleet Maintenance \$9,000, Fuel \$15,500, and Janitorial Supplies \$10,000. An Accessibility Upgrades allocation of \$25,000 reflects the District’s priority of addressing ADA compliance.

Utilities

Utility costs are budgeted at \$131,466, covering electric service \$71,100, gas service \$22,900, water service \$19,766, sanitation \$16,700, and propane \$1,000.

Professional Fees & Services

Professional service costs of \$51,100 include annual audit \$15,500, bookkeeping \$15,600, IT \$12,500, and legal services \$7,500.

Capital Expenditures

Fixed Asset Purchase of \$51,000 is budgeted for the purchase of a maintenance vehicle.

Operating Position

Depreciation is a non-cash accounting entry that allocates the cost of previously purchased assets over their useful lives. It does not represent a current-year cash outlay and is therefore not part of the District's actual operating cash requirement for FY 2026–2027. When depreciation is excluded from the operating expense calculation, the District's net operating position reflects a positive of \$8,568:

- Total Accrual Deficit: \$88,769
- Depreciation (non-cash allocation, not a current obligation): \$97,338
- Net Operating Position Excluding Depreciation: **\$8,568 positive position**

Current Account Balances & Reserve Position

The following account balances are current as of the date of this report and provide important context for evaluating the projected accrual deficit:

Account	Balance
Bank of the Sierra	\$146,271.08
County Treasury — General Fund	\$181,565.67
County Treasury — Capital Projects Fund - Restricted	\$611,152.96
TOTAL	\$939,989.71

General fund cash total **\$327,836.75**.

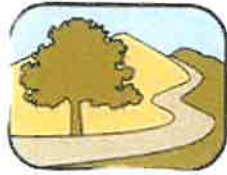
The Capital Projects Fund balance of **\$611,152.96** reflects accumulated restricted Development Fee Revenues and is designated for capital improvements.

Considerations

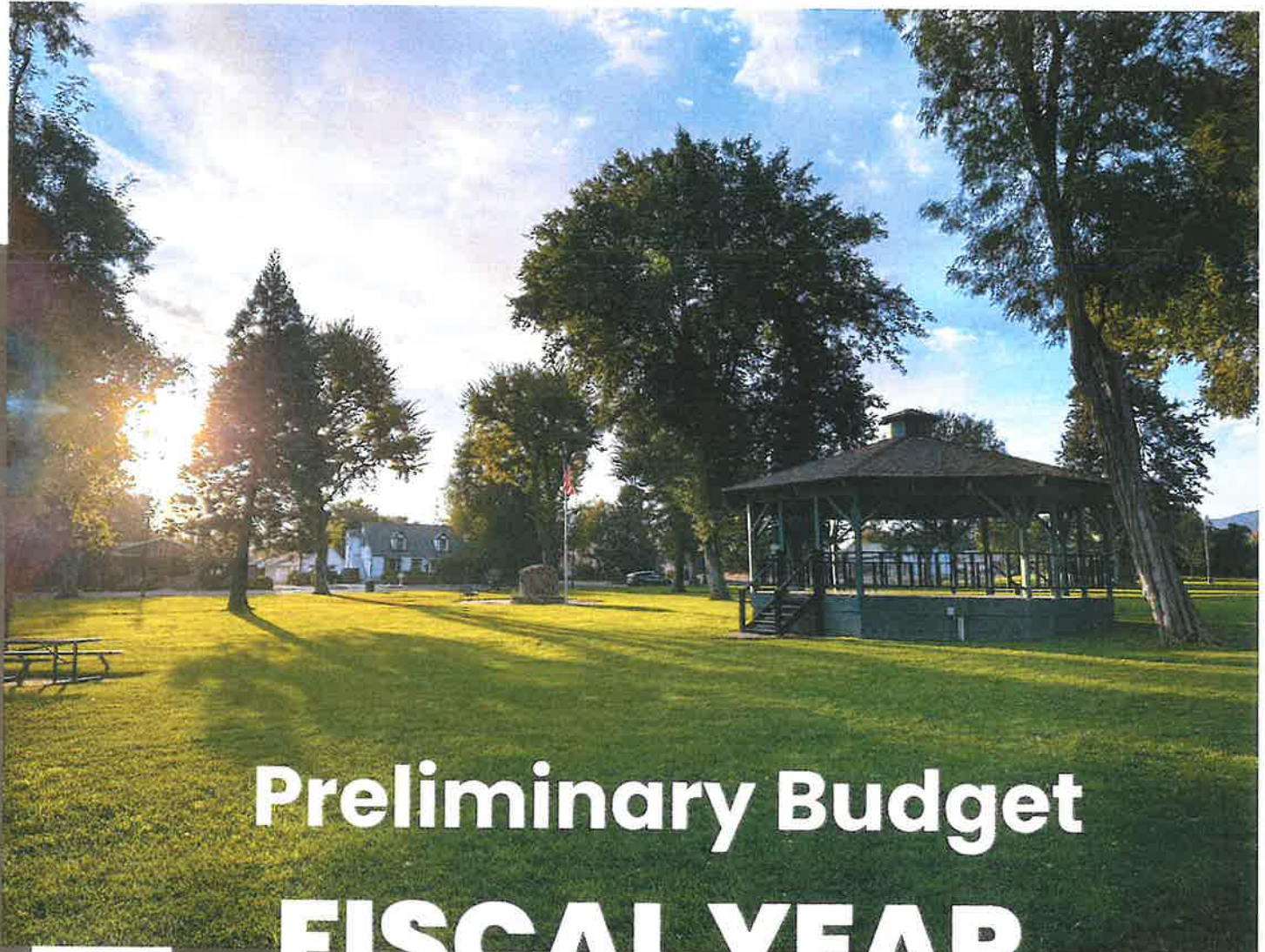
- **Pool Heating System:** The ongoing pool heating repair is not separately line-itemed in this preliminary budget. Depending on repair scope and timing, actuals in the Maintenance and Utilities lines may be affected. Staff will provide updated estimates as costs are confirmed.
- **Community Events Supervisor Position:** The budget includes personnel capacity consistent with filling the currently open Community Events Supervisor vacancy.
- **Bank Service Charges:** The \$57,849 budgeted reflects merchant processing and related fees associated with the District's payment systems. We are conservatively projecting to conservatively recover \$40,000 in Merchant Processing Income.

Recommendation

Staff recommends that the Board of Directors adopt **Resolution #4-26**, approving the Preliminary Budget for Fiscal Year 2026–2027.



Tehachapi Valley
Recreation & Park District



Preliminary Budget
FISCAL YEAR
2026-2027

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Tehachapi Valley Recreation & Park District

Play Up. Live Up.

Preliminary Budget Fiscal Year 2026-2027

Board of Directors

Maryann Paciullo, Chairperson

Dwight Dreyer, Vice-Chairperson

Ian Steele, Director

Sandy Chavez, Director

Heather Silva, Director

Departments

District Manager

Corey Torres, MPA, District Manager

Administration Department

Taylor Davis, Business Manager/Clerk of the Board

Emily Williams, Administrative Assistant

Maintenance & Operations Department

Kent Beal, Operations Manager

Recreation Department

[Vacant], Community Events Supervisor

Donna Clark, Sports Supervisor

Tehachapi Tots Department

Kelsey Ketcheside, Tots Director

Mission Statement

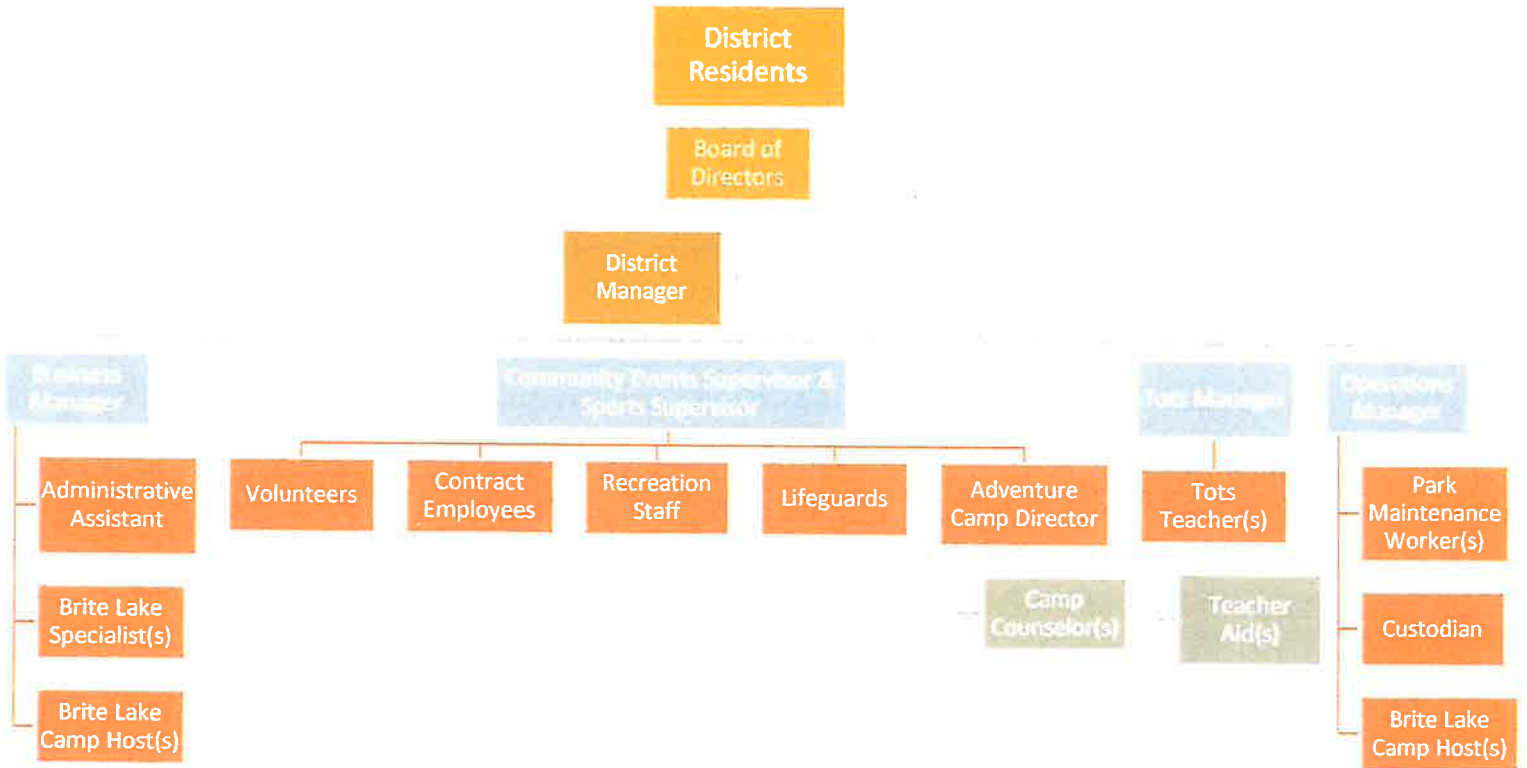
The Tehachapi Valley Recreation & Park District enriches lives and fosters harmony within the community through area-wide leisure services targeted to improve healthy lifestyles, educational and recreational opportunities, public participation, and environmental and economical stewardship.

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



Tehachapi Valley Recreation & Park District

Organizational Chart





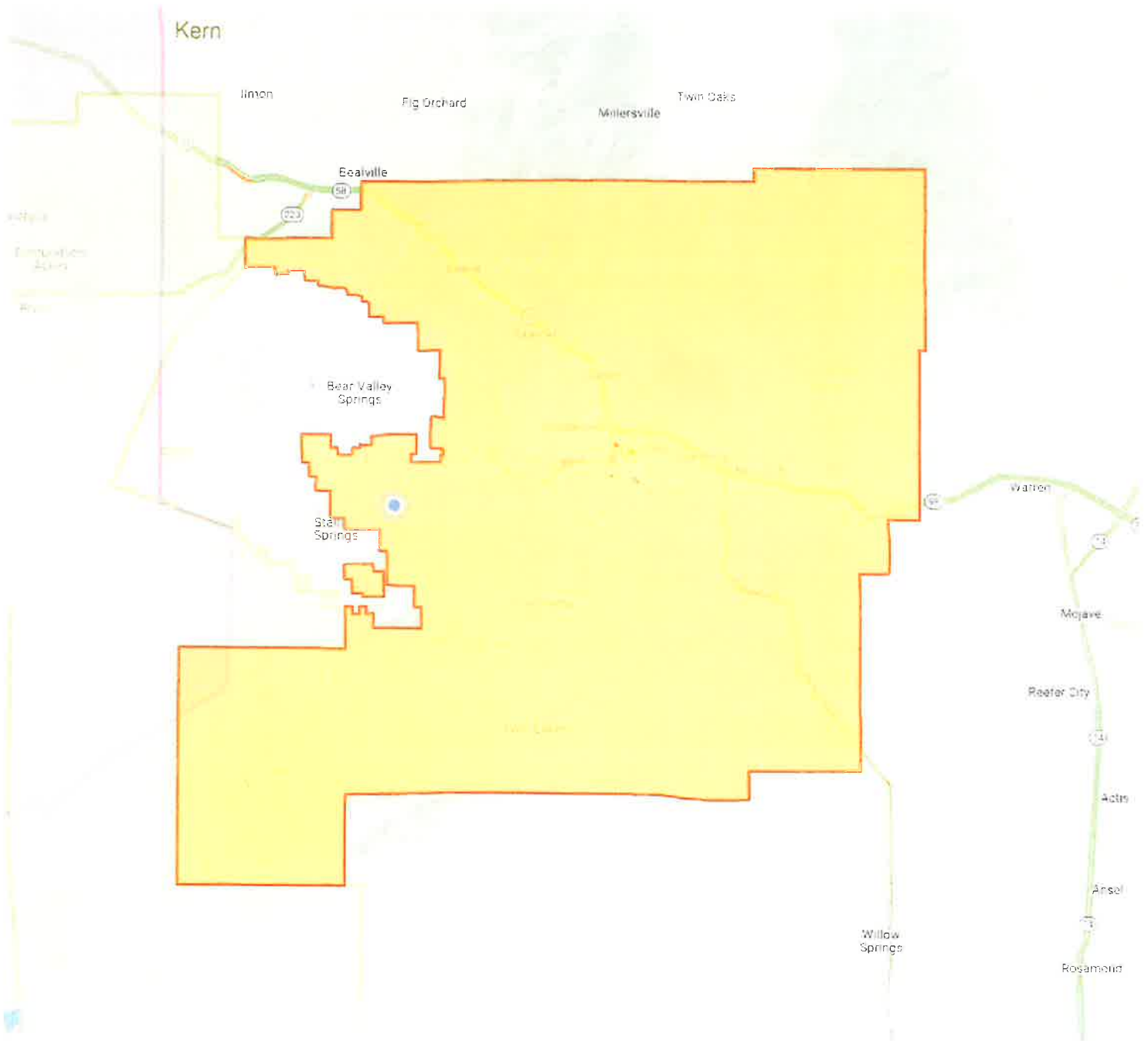
Tehachapi Valley

Recreation & Park District

Positions and Titles

District Manager	Corey Torres
Business Manager	Taylor Davis
Operations Manager	Kent Beal
Tots Director	Kelsey Ketcheside
Community Events Supervisor	<i>[Vacant]</i>
Sports Supervisor	Donna Clark
Adventure Camp Director	Sierra Torres
Administrative Assistant	Emily Williams
Park Maintenance Worker(s)	Matthew Hines, Kenneth Yates, Jayson Taylor
Custodian	Alexander Barnes

District Boundary Map



Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4010 Property Taxes	1,229,306.14
4020 Interest Income	7,000.94
4020.1 Interest Income Cap Proj Fund	9,000.00
4020.3 Interest Income - CA CLASS	190.03
4025 Merchant Processing Income	40,000.00
4030 Adult Program Revenues	68,860.00
4050 Facility Revenue	242,300.00
4210 Events Revenues	80,100.00
4213 Operational Grants	73,100.00
4215 Capital Grants	0.00
4216 Scholarship Donations	1,630.00
4300 Youth Program Revenues	606,109.75
4650 Discounts given	-69,375.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	7,500.00
Total 4704 Sales	7,500.00
QuickBooks Payments Sales	5.00
Total Income	\$2,295,726.86
Cost of Goods Sold	
5001 Adult Program Costs	10,990.00
5002 Fish Stocking	30,000.00
5004 Contracted Classes Costs	0.00
5005 Events Costs	78,319.18
5005.1 Prizes and Awards	15,000.00
Total 5005 Events Costs	93,319.18
5008 Youth Program Costs	88,725.00
5110 Scholarship Fund Expense	0.00
5115 Chavez Scholarship Fund	2,788.74
Total 5110 Scholarship Fund Expense	2,788.74
5704 Purchases for Resale	
5707 Merchandise Purchases	2,500.00
Total 5704 Purchases for Resale	2,500.00
Total Cost of Goods Sold	\$228,322.92
GROSS PROFIT	\$2,067,403.94
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	1,074,687.52
6050 Benefits	0.00
6051 Employee Benefits	63,221.53
6055 Employee Retirement CalPERS	44,500.00
6056 CalPERS Unfunded Liability Valuation	45,000.00
6058 Employer Taxes	95,476.51

Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2026 - June 2027

	TOTAL
6090 Worker's Compensation Insurance	41,000.00
Total 6050 Benefits	289,198.04
Total 6000 Employee Costs	1,363,885.56
7010 Advertising & Marketing	11,500.00
7020 Bank Service Charges	57,849.42
7025 Cash Short/Over	-34.00
7027 Depreciation Expense	97,337.70
7030 Dues & Subscriptions	7,000.00
7035 Equipment Rents & Leases	0.00
7037 Office Equipment Rental	7,500.00
Total 7035 Equipment Rents & Leases	7,500.00
7050 Insurance	0.00
7055 Liability Insurance (Gen, Auto, Property)	85,000.00
Total 7050 Insurance	85,000.00
7056 Interest Expense	3,000.00
7060 Licenses & Fees	50,000.00
7070 Maintenance	0.00
7071 Pool Chemicals	6,000.00
7072 Building & Park Maintenance	91,822.59
7073 Accessibility Upgrades	25,000.00
7074 Equipment Maintenance	2,500.00
7075 Fuel	15,500.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	2,200.00
7079 Fleet Maintenance	9,000.00
Total 7070 Maintenance	162,022.59
7084 Meals & Entertainment	7,500.00
7090 Office Supplies	19,000.00
7120 Professional Development	16,000.00
7150 Professional Fees	0.00
7151 Annual Audit	15,500.00
7152 Bookkeeping & Payroll	15,600.00
7153 Information Technology	12,500.00
7155 Legal	7,500.00
Total 7150 Professional Fees	51,100.00
7160 Property Tax Collection and Admin Fees	10,000.00
7165 Safety Equipment	3,500.00
7180 Security	4,245.84
7210 Telephone and Internet	11,300.00
7230 Uniforms & Apparel	6,000.00
7250 Utilities	0.00
7252 Electric Service	71,100.00
7254 Gas Service	22,900.00

Tehachapi Valley Park and Recreation District

TVRPD Consolidated Budget

July 2026 - June 2027

	TOTAL
7256 Sanitation Services	16,700.00
7258 Water Service	19,766.16
7259 Propane	1,000.00
Total 7250 Utilities	131,466.16
Total Expenses	\$2,105,173.27
NET OPERATING INCOME	\$ -37,769.33
Other Income	
8040 TVRPD Development Fee Revenues	120,000.00
8501.2 Asset Income	0.00
Total Other Income	\$120,000.00
Other Expenses	
8501 Fixed Asset Purchases	51,000.00
Total Other Expenses	\$51,000.00
NET OTHER INCOME	\$69,000.00
NET INCOME	\$31,230.67

Tehachapi Valley Park and Recreation District

Capital Funds Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4020.1 Interest Income Cap Proj Fund	9,000.00
Total Income	\$9,000.00
GROSS PROFIT	\$9,000.00
Expenses	
Total Expenses	
NET OPERATING INCOME	\$9,000.00
Other Income	
8040 TVRPD Development Fee Revenues	120,000.00
Total Other Income	\$120,000.00
NET OTHER INCOME	\$120,000.00
NET INCOME	\$129,000.00

Tehachapi Valley Park and Recreation District

District Office Budget

July 2026 - June 2027

	TOTAL
Income	
4010 Property Taxes	1,229,306.14
4020 Interest Income	7,000.00
4020.3 Interest Income - CA CLASS	100.00
4025 Merchant Processing Income	40,000.00
Total Income	\$1,276,406.14
Cost of Goods Sold	
5002 Fish Stocking	30,000.00
Total Cost of Goods Sold	\$30,000.00
GROSS PROFIT	\$1,246,406.14
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	180,000.00
6050 Benefits	0.00
6051 Employee Benefits	77,000.00
6055 Employee Retirement CalPERS	14,000.00
6056 CalPERS Unfunded Liability Valuation	45,000.00
6058 Employer Taxes	13,000.00
6090 Worker's Compensation Insurance	41,000.00
Total 6050 Benefits	190,000.00
Total 6000 Employee Costs	370,000.00
7010 Advertising & Marketing	11,500.00
7020 Bank Service Charges	49,000.00
7025 Cash Short/Over	-25.00
7027 Depreciation Expense	18,000.00
7030 Dues & Subscriptions	7,000.00
7035 Equipment Rents & Leases	0.00
7037 Office Equipment Rental	7,500.00
Total 7035 Equipment Rents & Leases	7,500.00
7050 Insurance	0.00
7055 Liability Insurance (Gen, Auto, Property)	85,000.00
Total 7050 Insurance	85,000.00
7056 Interest Expense	3,000.00
7060 Licenses & Fees	50,000.00
7070 Maintenance	0.00
7072 Building & Park Maintenance	3,500.00
7073 Accessibility Upgrades	25,000.00
7076 Janitorial Supplies	0.00
7079 Fleet Maintenance	0.00
Total 7070 Maintenance	28,500.00
7084 Meals & Entertainment	7,500.00
7090 Office Supplies	19,000.00
7120 Professional Development	16,000.00

Tehachapi Valley Park and Recreation District

District Office Budget

July 2026 - June 2027

	TOTAL
7150 Professional Fees	0.00
7151 Annual Audit	15,500.00
7152 Bookkeeping & Payroll	15,600.00
7153 Information Technology	12,500.00
7155 Legal	7,500.00
Total 7150 Professional Fees	51,100.00
7160 Property Tax Collection and Admin Fees	10,000.00
7165 Safety Equipment	3,500.00
7180 Security	700.00
7210 Telephone and Internet	8,500.00
7230 Uniforms & Apparel	6,000.00
7250 Utilities	0.00
7252 Electric Service	9,000.00
7254 Gas Service	2,000.00
7258 Water Service	2,500.00
Total 7250 Utilities	13,500.00
Total Expenses	\$765,275.00
NET OPERATING INCOME	\$481,131.14
Other Income	
8501.2 Asset Income	0.00
Total Other Income	\$0.00
NET OTHER INCOME	\$0.00
NET INCOME	\$481,131.14

Tehachapi Valley Park and Recreation District

Maintenance Budget

July 2026 - June 2027

	TOTAL
Income	
Total Income	
Cost of Goods Sold	
5004 Contracted Classes Costs	0.00
Total Cost of Goods Sold	\$0.00
GROSS PROFIT	\$0.00
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	252,000.00
6050 Benefits	0.00
6051 Employee Benefits	44,000.00
6055 Employee Retirement CalPERS	17,000.00
6058 Employer Taxes	21,000.00
Total 6050 Benefits	82,000.00
Total 6000 Employee Costs	334,000.00
7027 Depreciation Expense	18,500.00
7070 Maintenance	0.00
7071 Pool Chemicals	0.00
7072 Building & Park Maintenance	6,500.00
7074 Equipment Maintenance	2,500.00
7075 Fuel	15,500.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	2,200.00
7079 Fleet Maintenance	9,000.00
Total 7070 Maintenance	45,700.00
7165 Safety Equipment	0.00
7250 Utilities	0.00
7256 Sanitation Services	700.00
Total 7250 Utilities	700.00
Total Expenses	\$398,900.00
NET OPERATING INCOME	\$ -398,900.00
Other Expenses	
8501 Fixed Asset Purchases	51,000.00
Total Other Expenses	\$51,000.00
NET OTHER INCOME	\$ -51,000.00
NET INCOME	\$ -449,900.00

Tehachapi Valley Park and Recreation District

Brite Lake By Class Budget

July 2026 - June 2027

	F-FACILITIES	BRITE LAKE	ANNUAL PERMIT	ANNUAL SENIOR PERMIT	BOAT LAUNCHING PERMIT	TOTAL BRITE LAKE	TOTAL F-FACILITIES	TOTAL
Income								
4050 Facility Revenue		0.00	4,000.00	4,000.00	1,000.00	9,000.00	9,000.00	\$9,000.00
4704 Sales		0.00				0.00	0.00	\$0.00
4707 Merchandise Sales-Taxable		3,000.00				3,000.00	3,000.00	\$3,000.00
Total 4704 Sales		3,000.00				3,000.00	3,000.00	\$3,000.00
Total Income	\$0.00	\$3,000.00	\$4,000.00	\$4,000.00	\$1,000.00	\$12,000.00	\$12,000.00	\$12,000.00
Cost of Goods Sold								
5704 Purchases for Resale								\$0.00
5707 Merchandise Purchases		2,500.00				2,500.00	2,500.00	\$2,500.00
Total 5704 Purchases for Resale		2,500.00				2,500.00	2,500.00	\$2,500.00
Total Cost of Goods Sold	\$0.00	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00
GROSS PROFIT	\$0.00	\$500.00	\$4,000.00	\$4,000.00	\$1,000.00	\$9,500.00	\$9,500.00	\$9,500.00
Expenses								
7020 Bank Service Charges		6,000.00				6,000.00	6,000.00	\$6,000.00
7025 Cash Short/Over		-1.00				-1.00	-1.00	\$ -1.00
7027 Depreciation Expense		7,000.00				7,000.00	7,000.00	\$7,000.00
7070 Maintenance		0.00				0.00	0.00	\$0.00
7072 Building & Park Maintenance		23,322.59				23,322.59	23,322.59	\$23,322.59
Total 7070 Maintenance		23,322.59				23,322.59	23,322.59	\$23,322.59
7210 Telephone and Internet		1,000.00				1,000.00	1,000.00	\$1,000.00
7250 Utilities		0.00				0.00	0.00	\$0.00
7252 Electric Service		24,000.00				24,000.00	24,000.00	\$24,000.00
7256 Sanitation Services		16,000.00				16,000.00	16,000.00	\$16,000.00
7258 Water Service		50.00				50.00	50.00	\$50.00
7259 Propane		1,000.00				1,000.00	1,000.00	\$1,000.00
Total 7250 Utilities		41,050.00				41,050.00	41,050.00	\$41,050.00
Total Expenses	\$0.00	\$78,371.59	\$0.00	\$0.00	\$0.00	\$78,371.59	\$78,371.59	\$78,371.59
NET OPERATING INCOME	\$0.00	\$ -77,871.59	\$4,000.00	\$4,000.00	\$1,000.00	\$ -68,871.59	\$ -68,871.59	\$ -68,871.59
NET INCOME	\$0.00	\$ -77,871.59	\$4,000.00	\$4,000.00	\$1,000.00	\$ -68,871.59	\$ -68,871.59	\$ -68,871.59

Tehachapi Valley Park and Recreation District

Brite Lake By Class Budget

July 2026 - June 2027

	F-FACILITIES	BRITE LAKE	CAMPING	DAY USE	TOTAL BRITE LAKE	TOTAL F-FACILITIES	TOTAL
Income							
4050 Facility Revenue			150,000.00	50,000.00	200,000.00	200,000.00	\$200,000.00
Total Income	\$0.00	\$0.00	\$150,000.00	\$50,000.00	\$200,000.00	\$200,000.00	\$200,000.00
GROSS PROFIT	\$0.00	\$0.00	\$150,000.00	\$50,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Expenses							
7020 Bank Service Charges			2,226.00		2,226.00	2,226.00	\$2,226.00
Total Expenses	\$0.00	\$0.00	\$2,226.00	\$0.00	\$2,226.00	\$2,226.00	\$2,226.00
NET OPERATING INCOME	\$0.00	\$0.00	\$147,774.00	\$50,000.00	\$197,774.00	\$197,774.00	\$197,774.00
NET INCOME	\$0.00	\$0.00	\$147,774.00	\$50,000.00	\$197,774.00	\$197,774.00	\$197,774.00

Tehachapi Valley Park and Recreation District

Brite Lake Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4025 Merchant Processing Income	0.00
4050 Facility Revenue	209,000.00
4213 Operational Grants	0.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	3,000.00
Total 4704 Sales	3,000.00
Total Income	\$212,000.00
Cost of Goods Sold	
5704 Purchases for Resale	
5707 Merchandise Purchases	2,500.00
Total 5704 Purchases for Resale	2,500.00
Total Cost of Goods Sold	\$2,500.00
GROSS PROFIT	\$209,500.00
Expenses	
7020 Bank Service Charges	8,226.00
7025 Cash Short/Over	-1.00
7027 Depreciation Expense	7,000.00
7070 Maintenance	0.00
7072 Building & Park Maintenance	23,322.59
Total 7070 Maintenance	23,322.59
7210 Telephone and Internet	1,000.00
7250 Utilities	0.00
7252 Electric Service	24,000.00
7256 Sanitation Services	16,000.00
7258 Water Service	50.00
7259 Propane	1,000.00
Total 7250 Utilities	41,050.00
Total Expenses	\$80,597.59
NET OPERATING INCOME	\$128,902.41
NET INCOME	\$128,902.41

Tehachapi Valley Park and Recreation District

Budget Overview: Budget_FY2627_ - FY27 P&L Classes

July 2026 - June 2027

	F-FACILITIES	ABIAC	CENTRAL PARK	MEADOWBROOK	POOL	TOTAL F-FACILITIES	TOTAL
Income							
4050 Facility Revenue		3,500.00	3,000.00	3,800.00	3,000.00	13,300.00	\$13,300.00
4213 Operational Grants			0.00			0.00	\$0.00
Total Income	\$0.00	\$3,500.00	\$3,000.00	\$3,800.00	\$3,000.00	\$13,300.00	\$13,300.00
Cost of Goods Sold							
5001 Adult Program Costs					0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GROSS PROFIT	\$0.00	\$3,500.00	\$3,000.00	\$3,800.00	\$3,000.00	\$13,300.00	\$13,300.00
Expenses							
7027 Depreciation Expense		7,750.20	1,300.00	15,600.00	1,100.00	25,750.20	\$25,750.20
7070 Maintenance		0.00	0.00	0.00	0.00	0.00	\$0.00
7071 Pool Chemicals					6,000.00	6,000.00	\$6,000.00
7072 Building & Park Maintenance		7,500.00	10,000.00	4,500.00	8,500.00	30,500.00	\$30,500.00
Total 7070 Maintenance		7,500.00	10,000.00	4,500.00	14,500.00	36,500.00	\$36,500.00
7180 Security		1,300.00		924.80	700.00	2,924.80	\$2,924.80
7210 Telephone and Internet		700.00				700.00	\$700.00
7250 Utilities		0.00	0.00	0.00	0.00	0.00	\$0.00
7252 Electric Service		6,000.00		2,600.00	15,500.00	24,100.00	\$24,100.00
7254 Gas Service		4,000.00			16,000.00	20,000.00	\$20,000.00
7258 Water Service			1,216.16			1,216.16	\$1,216.16
Total 7250 Utilities		10,000.00	1,216.16	2,600.00	31,500.00	45,316.16	\$45,316.16
Total Expenses	\$0.00	\$27,250.20	\$12,516.16	\$23,624.80	\$47,800.00	\$111,191.16	\$111,191.16
NET OPERATING INCOME	\$0.00	\$ -23,750.20	\$ -9,516.16	\$ -19,824.80	\$ -44,800.00	\$ -97,891.16	\$ -97,891.16
NET INCOME	\$0.00	\$ -23,750.20	\$ -9,516.16	\$ -19,824.80	\$ -44,800.00	\$ -97,891.16	\$ -97,891.16

Tehachapi Valley Park and Recreation District

Facilities By Class Budget

July 2026 - June 2027

	F-FACILITIES	SPORTS PARK	SSAC	WEST PARK	TOTAL F-FACILITIES	TOTAL
Income						
4050 Facility Revenue				16,000.00	16,000.00	\$16,000.00
4215 Capital Grants				0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00
GROSS PROFIT	\$0.00	\$0.00	\$0.00	\$16,000.00	\$16,000.00	\$16,000.00
Expenses						
7027 Depreciation Expense		487.50	12,100.00	15,500.00	28,087.50	\$28,087.50
7060 Licenses & Fees			0.00		0.00	\$0.00
7070 Maintenance			0.00	0.00	0.00	\$0.00
7072 Building & Park Maintenance			3,000.00	25,000.00	28,000.00	\$28,000.00
7073 Accessibility Upgrades				0.00	0.00	\$0.00
Total 7070 Maintenance			3,000.00	25,000.00	28,000.00	\$28,000.00
7180 Security			621.04		621.04	\$621.04
7210 Telephone and Internet			1,100.00		1,100.00	\$1,100.00
7250 Utilities			0.00	0.00	0.00	\$0.00
7252 Electric Service			6,000.00	8,000.00	14,000.00	\$14,000.00
7254 Gas Service			900.00		900.00	\$900.00
7256 Sanitation Services				0.00	0.00	\$0.00
7258 Water Service				16,000.00	16,000.00	\$16,000.00
Total 7250 Utilities			6,900.00	24,000.00	30,900.00	\$30,900.00
Total Expenses	\$0.00	\$487.50	\$23,721.04	\$64,500.00	\$88,708.54	\$88,708.54
NET OPERATING INCOME	\$0.00	\$ -487.50	\$ -23,721.04	\$ -48,500.00	\$ -72,708.54	\$ -72,708.54
NET INCOME	\$0.00	\$ -487.50	\$ -23,721.04	\$ -48,500.00	\$ -72,708.54	\$ -72,708.54

Tehachapi Valley Park and Recreation District

Recreation Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4030 Adult Program Revenues	62,800.00
4050 Facility Revenue	4,000.00
4210 Events Revenues	80,100.00
4213 Operational Grants	73,100.00
4300 Youth Program Revenues	606,109.75
4650 Discounts given	-69,375.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	4,500.00
Total 4704 Sales	4,500.00
QuickBooks Payments Sales	0.00
Total Income	\$761,234.75
Cost of Goods Sold	
5001 Adult Program Costs	10,990.00
5004 Contracted Classes Costs	0.00
5005 Events Costs	78,319.18
5005.1 Prizes and Awards	15,000.00
Total 5005 Events Costs	93,319.18
5008 Youth Program Costs	88,725.00
5110 Scholarship Fund Expense	0.00
5115 Chavez Scholarship Fund	0.00
Total 5110 Scholarship Fund Expense	0.00
Total Cost of Goods Sold	\$193,034.18
GROSS PROFIT	\$568,200.57
Expenses	
6000 Employee Costs	0.00
6010 Wages & Salaries	590,000.00
6050 Benefits	0.00
6051 Employee Benefits	10,000.00
6055 Employee Retirement CalPERS	13,500.00
6058 Employer Taxes	56,000.00
Total 6050 Benefits	79,500.00
Total 6000 Employee Costs	669,500.00
Total Expenses	\$669,500.00
NET OPERATING INCOME	\$ -101,299.43
NET INCOME	\$ -101,299.43

Tehachapi Valley Park and Recreation District

Events Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4210 Events Revenues	80,100.00
4213 Operational Grants	50,500.00
4650 Discounts given	0.00
4704 Sales	0.00
QuickBooks Payments Sales	0.00
Total Income	\$130,600.00
Cost of Goods Sold	
5005 Events Costs	78,319.18
5005.1 Prizes and Awards	15,000.00
Total 5005 Events Costs	93,319.18
Total Cost of Goods Sold	\$93,319.18
GROSS PROFIT	\$37,280.82
Expenses	
Total Expenses	
NET OPERATING INCOME	\$37,280.82
NET INCOME	\$37,280.82

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2026 - June 2027

	R-RECREATION	E	ALL AMERICAN 5K	EGG HUNT	FISHING DERBY	MEMORIAL DAY CEREMONY	MOUNTAIN GALLOP 5K & 10K	TOTAL E	TOTAL R-RECREATION	TOTAL
Income										
4210 Events Revenues			20,500.00		25,000.00					
4213 Operational Grants			4,000.00	3,500.00	20,000.00		10,300.00	55,800.00	55,800.00	\$55,800.00
QuickBooks Payments Sales					0.00		2,500.00	30,000.00	30,000.00	\$30,000.00
Total Income	\$0.00	\$0.00	\$24,500.00	\$3,500.00	\$45,000.00	\$0.00	\$12,800.00	\$85,800.00	\$85,800.00	\$85,800.00
Cost of Goods Sold										
5005 Events Costs			13,480.00	2,600.00	15,000.00					
5005.1 Prizes and Awards					15,000.00	500.00	8,680.00	40,260.00	40,260.00	\$40,260.00
Total 5005 Events Costs			13,480.00	2,600.00	30,000.00	500.00	8,680.00	55,260.00	55,260.00	\$55,260.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$13,480.00	\$2,600.00	\$30,000.00	\$500.00	\$8,680.00	\$55,260.00	\$55,260.00	\$55,260.00
GROSS PROFIT	\$0.00	\$0.00	\$11,020.00	\$900.00	\$15,000.00	\$ -500.00	\$4,120.00	\$30,540.00	\$30,540.00	\$30,540.00
Expenses										
Total Expenses								\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$11,020.00	\$900.00	\$15,000.00	\$ -500.00	\$4,120.00	\$30,540.00	\$30,540.00	\$30,540.00
NET INCOME	\$0.00	\$0.00	\$11,020.00	\$900.00	\$15,000.00	\$ -500.00	\$4,120.00	\$30,540.00	\$30,540.00	\$30,540.00

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2026 - June 2027

	R-RECREATION	E	MOVIES IN THE PARK	OLD TIMERS REUNION	PARK AND REC MONTH	PARTNER EVENTS	TOTAL E	TOTAL R-RECREATION	TOTAL
Income									
4210 Events Revenues				1,400.00	1,000.00		2,400.00	2,400.00	\$2,400.00
4213 Operational Grants			3,000.00	8,750.00	2,000.00	0.00	13,750.00	13,750.00	\$13,750.00
Total Income	\$0.00	\$0.00	\$3,000.00	\$10,150.00	\$3,000.00	\$0.00	\$16,150.00	\$16,150.00	\$16,150.00
Cost of Goods Sold									
5005 Events Costs			3,000.00	9,556.00	5,000.00	6,500.00	24,056.00	24,056.00	\$24,056.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$3,000.00	\$9,556.00	\$5,000.00	\$6,500.00	\$24,056.00	\$24,056.00	\$24,056.00
GROSS PROFIT	\$0.00	\$0.00	\$0.00	\$594.00	\$ -2,000.00	\$ -6,500.00	\$ -7,906.00	\$ -7,906.00	\$ -7,906.00
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$0.00	\$594.00	\$ -2,000.00	\$ -6,500.00	\$ -7,906.00	\$ -7,906.00	\$ -7,906.00
NET INCOME	\$0.00	\$0.00	\$0.00	\$594.00	\$ -2,000.00	\$ -6,500.00	\$ -7,906.00	\$ -7,906.00	\$ -7,906.00

Tehachapi Valley Park and Recreation District

Events By Class Budget

July 2026 - June 2027

	R-RECREATION	E	TEHACHAPI MUD RUN 5K	TURKEY TROT	VETERANS DAY	TOTAL E	TOTAL R-RECREATION	TOTAL
Income								
4210 Events Revenues			13,200.00	8,700.00		21,900.00	21,900.00	\$21,900.00
4213 Operational Grants			4,000.00	1,500.00		5,500.00	5,500.00	\$5,500.00
4650 Discounts given				0.00		0.00	0.00	\$0.00
4704 Sales			0.00			0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$17,200.00	\$10,200.00	\$0.00	\$27,400.00	\$27,400.00	\$27,400.00
Cost of Goods Sold								
5005 Events Costs			9,800.00	3,700.00	400.00	13,900.00	13,900.00	\$13,900.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$9,800.00	\$3,700.00	\$400.00	\$13,900.00	\$13,900.00	\$13,900.00
GROSS PROFIT	\$0.00	\$0.00	\$7,400.00	\$6,500.00	\$ -400.00	\$13,500.00	\$13,500.00	\$13,500.00
Expenses								
Total Expenses						\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$7,400.00	\$6,500.00	\$ -400.00	\$13,500.00	\$13,500.00	\$13,500.00
NET INCOME	\$0.00	\$0.00	\$7,400.00	\$6,500.00	\$ -400.00	\$13,500.00	\$13,500.00	\$13,500.00

Tehachapi Valley Park and Recreation District

Adult Programs Consolidated

July 2026 - June 2027

	TOTAL
Income	
4030 Adult Program Revenues	62,800.00
4050 Facility Revenue	4,000.00
4213 Operational Grants	5,500.00
QuickBooks Payments Sales	0.00
Total Income	\$72,300.00
Cost of Goods Sold	
5001 Adult Program Costs	10,990.00
5004 Contracted Classes Costs	0.00
5005 Events Costs	0.00
5008 Youth Program Costs	0.00
Total Cost of Goods Sold	\$10,990.00
GROSS PROFIT	\$61,310.00
Expenses	
Total Expenses	
NET OPERATING INCOME	\$61,310.00
NET INCOME	\$61,310.00

Tehachapi Valley Park and Recreation District

Adult Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	AP	ADULT 3X3 BASKETBALL	ADULT BASKETBALL	ADULT PICKLEBALL	ADULT SOFTBALL	TOTAL AP	TOTAL R- RECREATION	TOTAL
Income									
4030 Adult Program Revenues			2,240.00	3,450.00	5,070.00	16,640.00	27,400.00	27,400.00	\$27,400.00
4213 Operational Grants			1,000.00	500.00		1,500.00	3,000.00	3,000.00	\$3,000.00
Total Income	\$0.00	\$0.00	\$3,240.00	\$3,950.00	\$5,070.00	\$18,140.00	\$30,400.00	\$30,400.00	\$30,400.00
Cost of Goods Sold									
5001 Adult Program Costs			500.00	390.00	700.00	3,400.00	4,990.00	4,990.00	\$4,990.00
5004 Contracted Classes Costs			0.00			0.00	0.00	0.00	\$0.00
5008 Youth Program Costs				0.00			0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$500.00	\$390.00	\$700.00	\$3,400.00	\$4,990.00	\$4,990.00	\$4,990.00
GROSS PROFIT	\$0.00	\$0.00	\$2,740.00	\$3,560.00	\$4,370.00	\$14,740.00	\$25,410.00	\$25,410.00	\$25,410.00
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$2,740.00	\$3,560.00	\$4,370.00	\$14,740.00	\$25,410.00	\$25,410.00	\$25,410.00
NET INCOME	\$0.00	\$0.00	\$2,740.00	\$3,560.00	\$4,370.00	\$14,740.00	\$25,410.00	\$25,410.00	\$25,410.00

Tehachapi Valley Park and Recreation District

Adult Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	AP	ADULT VOLLEYBALL	FITNESS CHALLENGE	OPEN GYM	POOL PROGRAMS	TOTAL AP	TOTAL R- RECREATION	TOTAL
Income									
4030 Adult Program Revenues			2,400.00		8,000.00	25,000.00	35,400.00	35,400.00	\$35,400.00
4050 Facility Revenue						4,000.00	4,000.00	4,000.00	\$4,000.00
4213 Operational Grants				2,500.00			2,500.00	2,500.00	\$2,500.00
QuickBooks Payments Sales					0.00	0.00	0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$2,400.00	\$2,500.00	\$8,000.00	\$29,000.00	\$41,900.00	\$41,900.00	\$41,900.00
Cost of Goods Sold									
5001 Adult Program Costs			1,000.00	2,500.00	500.00	2,000.00	6,000.00	6,000.00	\$6,000.00
5005 Events Costs				0.00		0.00	0.00	0.00	\$0.00
5008 Youth Program Costs			0.00				0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$1,000.00	\$2,500.00	\$500.00	\$2,000.00	\$6,000.00	\$6,000.00	\$6,000.00
GROSS PROFIT	\$0.00	\$0.00	\$1,400.00	\$0.00	\$7,500.00	\$27,000.00	\$35,900.00	\$35,900.00	\$35,900.00
Expenses									
Total Expenses							\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$1,400.00	\$0.00	\$7,500.00	\$27,000.00	\$35,900.00	\$35,900.00	\$35,900.00
NET INCOME	\$0.00	\$0.00	\$1,400.00	\$0.00	\$7,500.00	\$27,000.00	\$35,900.00	\$35,900.00	\$35,900.00

Tehachapi Valley Park and Recreation District

Youth Programs Consolidated Budget

July 2026 - June 2027

	TOTAL
Income	
4050 Facility Revenue	0.00
4213 Operational Grants	17,100.00
4300 Youth Program Revenues	606,109.75
4650 Discounts given	-69,375.00
4704 Sales	0.00
4707 Merchandise Sales-Taxable	4,500.00
Total 4704 Sales	4,500.00
Total Income	\$558,334.75
Cost of Goods Sold	
5004 Contracted Classes Costs	0.00
5005 Events Costs	0.00
5008 Youth Program Costs	88,725.00
5110 Scholarship Fund Expense	0.00
5115 Chavez Scholarship Fund	0.00
Total 5110 Scholarship Fund Expense	0.00
Total Cost of Goods Sold	\$88,725.00
GROSS PROFIT	\$469,609.75
Expenses	
Total Expenses	
NET OPERATING INCOME	\$469,609.75
NET INCOME	\$469,609.75

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	YP	ADVENTURE CAMP	JR. LIFEGUARD	LIFEGUARD TRAINING	TOTAL YP	TOTAL R- RECREATION	TOTAL
Income								
4213 Operational Grants			9,000.00			9,000.00	9,000.00	\$9,000.00
4300 Youth Program Revenues			145,000.00	820.00	1,750.00	147,570.00	147,570.00	\$147,570.00
4650 Discounts given			-20,000.00			-20,000.00	-20,000.00	\$ -
4704 Sales			0.00			0.00	0.00	\$0.00
4707 Merchandise Sales- Taxable			0.00			0.00	0.00	\$0.00
Total 4704 Sales			0.00			0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$134,000.00	\$820.00	\$1,750.00	\$136,570.00	\$136,570.00	\$136,570.00
Cost of Goods Sold								
5008 Youth Program Costs			21,000.00	260.00	1,500.00	22,760.00	22,760.00	\$22,760.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$21,000.00	\$260.00	\$1,500.00	\$22,760.00	\$22,760.00	\$22,760.00
GROSS PROFIT	\$0.00	\$0.00	\$113,000.00	\$560.00	\$250.00	\$113,810.00	\$113,810.00	\$113,810.00
Expenses								
Total Expenses						\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$113,000.00	\$560.00	\$250.00	\$113,810.00	\$113,810.00	\$113,810.00
NET INCOME	\$0.00	\$0.00	\$113,000.00	\$560.00	\$250.00	\$113,810.00	\$113,810.00	\$113,810.00

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	YP	MOUNTAIN MADNESS TOURNAMENT	NFL YOUTH FLAG FOOTBALL	SUMMER SWIM LESSONS	SUMMIT SEEKERS	SUMMIT SEEKERS CRAFT FEE	TOTAL YP	TOTAL R- RECREATION	TOTAL
Income										
4050 Facility Revenue					0.00			0.00	0.00	\$0.00
4213 Operational Grants				1,000.00	2,000.00			3,000.00	3,000.00	\$3,000.00
4300 Youth Program Revenues			3,000.00	17,815.00	41,700.00	120,450.00	8,700.00	191,665.00	191,665.00	\$191,665.00
4650 Discounts given				-2,500.00	-7,000.00	-3,000.00		-12,500.00	-12,500.00	\$-
Total Income	\$0.00	\$0.00	\$3,000.00	\$16,315.00	\$36,700.00	\$117,450.00	\$8,700.00	\$182,165.00	\$182,165.00	\$182,165.00
Cost of Goods Sold										
5008 Youth Program Costs			0.00	8,065.00	1,000.00	2,500.00	8,700.00	20,265.00	20,265.00	\$20,265.00
5110 Scholarship Fund Expense					0.00			0.00	0.00	\$0.00
5115 Chavez Scholarship Fund					0.00			0.00	0.00	\$0.00
Total 5110 Scholarship Fund Expense					0.00			0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$0.00	\$8,065.00	\$1,000.00	\$2,500.00	\$8,700.00	\$20,265.00	\$20,265.00	\$20,265.00
GROSS PROFIT	\$0.00	\$0.00	\$3,000.00	\$8,250.00	\$35,700.00	\$114,950.00	\$0.00	\$161,900.00	\$161,900.00	\$161,900.00
Expenses										
Total Expenses								\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$3,000.00	\$8,250.00	\$35,700.00	\$114,950.00	\$0.00	\$161,900.00	\$161,900.00	\$161,900.00
NET INCOME	\$0.00	\$0.00	\$3,000.00	\$8,250.00	\$35,700.00	\$114,950.00	\$0.00	\$161,900.00	\$161,900.00	\$161,900.00

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R-RECREATION	YP	T BALL (YOUTH BASEBALL)	TEHACHAPI TOTS	TEHACHAPI TOTS CRAFT FEE	YOUTH VOLLEYBALL CLINIC	YOUTH 3 V 3 V 3	TOTAL YP	TOTAL R-RECREATION	TOTAL
Income										
4213 Operational Grants			1,350.00		0.00			1,350.00	1,350.00	\$1,350.00
4300 Youth Program Revenues			25,000.00	136,812.50	8,250.00		1,200.00	174,262.50	174,262.50	\$174,262.50
4650 Discounts given			-3,500.00	-17,000.00		3,000.00	1,200.00	-20,575.00	-20,575.00	\$ -20,575.00
4704 Sales			0.00					0.00	0.00	\$0.00
4707 Merchandise Sales-Taxable			0.00					0.00	0.00	\$0.00
Total 4704 Sales			0.00					0.00	0.00	\$0.00
Total Income	\$0.00	\$0.00	\$22,850.00	\$119,812.50	\$8,250.00	\$3,000.00	\$1,125.00	\$155,037.50	\$155,037.50	\$155,037.50
Cost of Goods Sold										
5005 Events Costs					0.00			0.00	0.00	\$0.00
5008 Youth Program Costs			7,000.00		8,250.00			17,800.00	17,800.00	\$17,800.00
5110 Scholarship Fund Expense			0.00	0.00		2,550.00		0.00	0.00	\$0.00
5115 Chavez Scholarship Fund			0.00	0.00				0.00	0.00	\$0.00
Total 5110 Scholarship Fund Expense			0.00	0.00				0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$7,000.00	\$0.00	\$8,250.00	\$2,550.00	\$0.00	\$17,800.00	\$17,800.00	\$17,800.00
GROSS PROFIT	\$0.00	\$0.00	\$15,850.00	\$119,812.50	\$0.00	\$450.00	\$1,125.00	\$137,237.50	\$137,237.50	\$137,237.50
Expenses										
Total Expenses								\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$15,850.00	\$119,812.50	\$0.00	\$450.00	\$1,125.00	\$137,237.50	\$137,237.50	\$137,237.50
NET INCOME	\$0.00	\$0.00	\$15,850.00	\$119,812.50	\$0.00	\$450.00	\$1,125.00	\$137,237.50	\$137,237.50	\$137,237.50

Tehachapi Valley Park and Recreation District

Youth Programs By Class Budget

July 2026 - June 2027

	R- RECREATION	YP	YOUTH BASKETBALL	YOUTH VOLLEYBALL	TOTAL YP	TOTAL R- RECREATION	TOTAL
Income							
4213 Operational Grants			1,250.00	1,250.00	2,500.00	2,500.00	\$2,500.00
4300 Youth Program Revenues			74,437.25	12,675.00	87,112.25	87,112.25	\$87,112.25
4650 Discounts given			-14,000.00	-1,500.00	-15,500.00	-15,500.00	\$ - 15,500.00
4704 Sales			0.00		0.00	0.00	\$0.00
4707 Merchandise Sales-Taxable			4,500.00		4,500.00	4,500.00	\$4,500.00
Total 4704 Sales			4,500.00		4,500.00	4,500.00	\$4,500.00
Total Income	\$0.00	\$0.00	\$66,187.25	\$12,425.00	\$78,612.25	\$78,612.25	\$78,612.25
Cost of Goods Sold							
5004 Contracted Classes Costs			0.00		0.00	0.00	\$0.00
5008 Youth Program Costs			19,600.00	3,800.00	23,400.00	23,400.00	\$23,400.00
5110 Scholarship Fund Expense			0.00		0.00	0.00	\$0.00
5115 Chavez Scholarship Fund			0.00		0.00	0.00	\$0.00
Total 5110 Scholarship Fund Expense			0.00		0.00	0.00	\$0.00
Total Cost of Goods Sold	\$0.00	\$0.00	\$19,600.00	\$3,800.00	\$23,400.00	\$23,400.00	\$23,400.00
GROSS PROFIT	\$0.00	\$0.00	\$46,587.25	\$8,625.00	\$55,212.25	\$55,212.25	\$55,212.25
Expenses							
Total Expenses					\$0.00	\$0.00	\$0.00
NET OPERATING INCOME	\$0.00	\$0.00	\$46,587.25	\$8,625.00	\$55,212.25	\$55,212.25	\$55,212.25
NET INCOME	\$0.00	\$0.00	\$46,587.25	\$8,625.00	\$55,212.25	\$55,212.25	\$55,212.25

TEHACHAPI VALLEY RECREATION & PARK DISTRICT

SALARY SCHEDULE - EXHIBIT A

Effective Date: 06-16-25 | 3% Step Increment

Position Classification	Pay Basis	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19		
SEASONAL / PART-TIME NON-EXEMPT — HOURLY																						
Aquatics Manager	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97							
Adventure Camp Counselor	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18											
Adventure Camp Director	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.71	\$26.49	\$27.28	\$28.10	\$28.94		
Brite Lake Specialist	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30														
Gym Supervisor / Event Staff	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30														
Lifeguard / Head Lifeguard	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18											
Park Maintenance Worker (Seasonal)	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18											
Pop Squad Leader	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30														
Pickleball Instructor	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97	\$25.71	\$26.49	\$27.28	\$28.10	\$28.94		
Referee / Scorekeeper	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30														
Tehachapi Tots Teacher	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97							
Tehachapi Tots Teacher Aid	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18											
Water Aerobics Instructor	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18											
FULL-TIME NON-EXEMPT — HOURLY																						
Administrative Assistant	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97							
Community Events Supervisor	Hourly	\$20.00	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60	\$25.34	\$26.10	\$26.88	\$27.68	\$28.52	\$29.37	\$30.25	\$31.16	\$32.09				
Custodian	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97							
Park Maintenance Worker	Hourly	\$17.00	\$17.51	\$18.04	\$18.58	\$19.13	\$19.71	\$20.30	\$20.91	\$21.54	\$22.18	\$22.85	\$23.53	\$24.24	\$24.97							
Sports Supervisor	Hourly	\$20.00	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60	\$25.34	\$26.10	\$26.88	\$27.68	\$28.52	\$29.37	\$30.25	\$31.16	\$32.09				
Tehachapi Tots Director	Hourly	\$20.00	\$20.60	\$21.22	\$21.85	\$22.51	\$23.19	\$23.88	\$24.60	\$25.34	\$26.10	\$26.88	\$27.68	\$28.52	\$29.37	\$30.25						
FULL-TIME EXEMPT — HOURLY																						
District Manager	Hourly	\$43.27	\$44.57	\$45.91	\$47.28	\$48.70	\$50.16	\$51.67	\$53.22	\$54.81	\$56.46	\$58.15	\$59.90	\$61.69	\$63.54	\$65.45	\$67.41	\$69.44				
Business Manager	Hourly	\$34.00	\$35.02	\$36.07	\$37.15	\$38.27	\$39.42	\$40.60	\$41.82	\$43.07												
Operations Manager	Hourly	\$34.00	\$35.02	\$36.07	\$37.15	\$38.27	\$39.42	\$40.60	\$41.82	\$43.07												

Adopted by Board Resolution No. _____

RESOLUTION NO. 4-26

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 2026/2027 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 2026- 2027 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 2026-2027 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 2026-2027 Fiscal Year

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

IN THE MATTER OF

ADOPTING THE PRELIMINARY BUDGET FOR THE 2026-2027 FISCAL YEAR

I, Taylor Davis, 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 16th day of June 2026 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. 5-26

TEHACHAPI VALLEY RECREATION & PARK DISTRICT RESOLUTION OF THE BOARD OF DIRECTORS ESTABLISHING A SALARY SCHEDULE FOR ALL EMPLOYEES OF THE DISTRICT

WHEREAS, the Board of Directors of the Tehachapi Valley Recreation & Park District ("District") has the authority to establish and amend a plan of compensation for all employees of the District; and

WHEREAS, the District is a contracting agency with the California Public Employees' Retirement System (CalPERS) and is required to maintain a publicly adopted salary schedule listing all position classifications and their corresponding pay rates; and

WHEREAS, the District Manager has prepared and recommended a Salary Schedule for all District position classifications, which is attached hereto as Exhibit "A" and incorporated herein by this reference; and

WHEREAS, the Salary Schedule establishes a step-based pay structure with a 3% increment between steps, applicable to all District position classifications; and

WHEREAS, the Board of Directors desires to formally adopt said Salary Schedule to ensure compliance with CalPERS requirements and to establish a transparent, consistent compensation structure for all District employees.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE BOARD OF DIRECTORS OF THE TEHACHAPI VALLEY RECREATION & PARK DISTRICT, AS FOLLOWS:

Section 1. Adoption of Salary Schedule. The Salary Schedule set forth in Exhibit "A", attached hereto and made a part hereof, is hereby adopted as the official Salary Schedule for the Tehachapi Valley Recreation & Park District.

Section 2. Effective Date. This Resolution and the Salary Schedule attached hereto as Exhibit "A" shall be effective upon adoption by the Board of Directors.

Section 3. Step Placement. The District Manager is authorized to place employees within the adopted salary ranges at the appropriate step consistent with each employee's current rate of compensation, experience, and tenure, provided that no employee shall be placed below their current rate of compensation as a result of this adoption.

Section 4. Future Amendments. Any future changes to position classifications or compensation rates shall require adoption of a new resolution by the Board of Directors repealing this resolution in its entirety, in accordance with CalPERS requirements.

Section 5. Filing with CalPERS. The District Manager or designee is directed to file this Resolution and Exhibit "A" with CalPERS in accordance with applicable requirements.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Tehachapi Valley Recreation & Park District at a regular meeting thereof held on the _____ day of _____, 2026.

IN THE MATTER OF

ADOPTING THE TVRPD Salary Schedule

I, Taylor Davis, 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 resolution proposed by Director _____ and seconded by Director _____ was duly passed and adopted by said Board of Directors at an official meeting thereof this 16th day of June 2026 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

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



Operations Manager's Report June 16th, 2026

STAFF REPORT

REGULAR BOARD MEETING

Brite Lake

Brought out a bunch of stuff to the lake in preparation for the derby

Spent 3 days mowing weeds at the lake with our old mowers and tractor

Friday before derby set up the canopies, tables and chairs

Day of the derby put up the sponsors banners and picture backdrop

Monday brought all the for the derby back to West Park (canopies, tables, chairs, sandbags, barricades and delineators)

We moved all the sponsors banners up by the kiosk on Tuesday, for picture taking when someone catches a fish

Central Park-

Started repainting the restroom building.

West Park-

Built a frame and put up a sign for Adventure Camp

Got new paper towel mechanics for the gym restrooms

Pool-

Water Leak- May 12th was the beginning of the replacement of the two skimmers. When it was all done, we went from losing 1100 gallons of water a day to 280 gallons of the course of 4 days. This is better than it's been in many years.

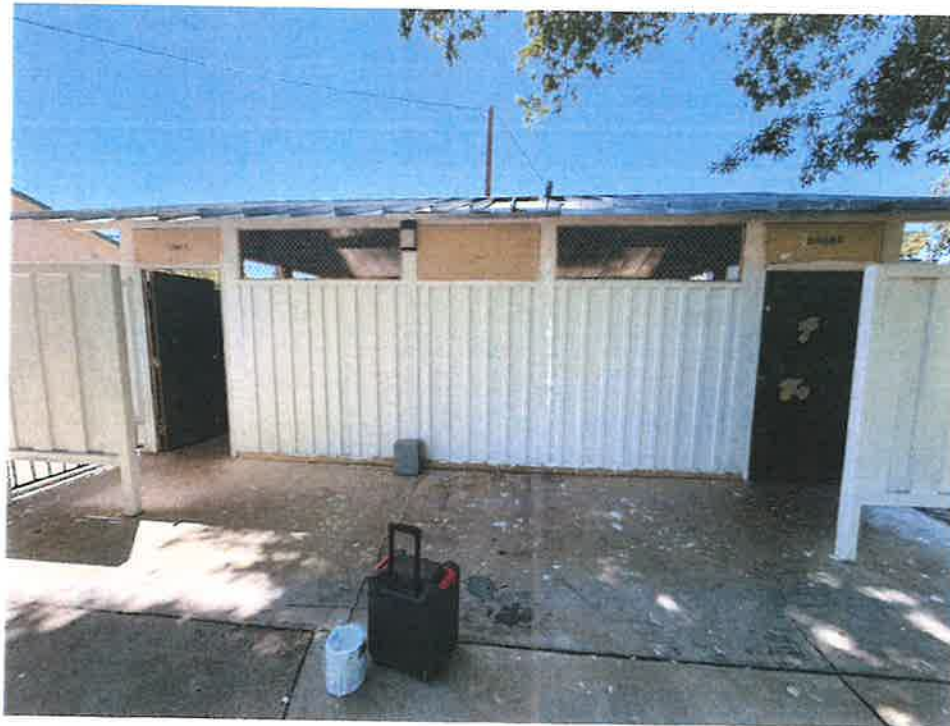
Pool Heater- On May 8th I found pool heater had quit working, tried every idea I had to get it running again but it would not start up. I made call to Knorr Systems and asked them to schedule a service. They sent a technician up on May 20. After spending 4 hours working on the heater, he determined that the control module is the problem and will need to be replaced. After nearly two weeks they finally got the part in and sent a technician back up.

June 6th- They showed up at 6:30am, spent nearly 6 hours working on the heater and he could not get it working. Believing the water flowing through the heater is insufficient, could be a boost pump or the heat exchanger issue.

Tehachapi Plumbing came out and replaced the shower valve in the women's locker room.









Tots Director Report

June 16, 2026

STAFF REPORT
MEETING

REGULAR BOARD

Teeny Twos & Parent Pal Playgroup

- Out for the summer!
- Will have one large Playgroup for all ages for Parks and Rec Month in July
- Classes Resume in September

Tots & Summit Classes

- Open Registration is open for 2026-27 School Year
- Mostly full classes, half of them with waitlists
- New Junior High class launched for Summit Seekers with enrollment

Upcoming Events/Preparations

- Working on upgrading outdoor paint projects at all sites
- Planning ahead for Onsite Field Trips for the year
- Project Adulting IRL: entrepreneur panel in July for Parks and Rec Month
- Project Adulting last event-Driver Survivor had a successful turnout
- Participation in multiple events and booths for Parks and Rec Month

Staff

- CES's signed and off for season
- Staff will return in August for trainings and beginning of the year prep

Collaborations

- Currently seeking out sponsors for 2026-27 school year
- Project Adulting IRL: partnered with Circle K, TPD, and A1 Driving



Community Event Supervisor Report

June 16, 2026

STAFF REPORT

REGULAR BOARD MEETING

2026

Fitness Challenge

- We had over 230 participants for this spring challenge.
- Categories are Walk/Run, Swim, Cycling
- Over 20 teams in challenge!
- Challenge ended June 2
- Sponsored by Tehachapi Valley Healthcare District
- We put in over 100,000 miles!
- Next challenge opens June 22

Pool

- We have 21 guards this year
- Collaborated with BVS to use their pool for In service
- Gianna Sanders is our aquatics manager! Isabel Ortiz and Payton Boyer are our headguards for this year.
- Gianna is getting swim lessons together
- We have 34 kids sponsored for this summer.
- Very proud of the guards! They show up, want to work and have stepped up this year.
- Pool remains closed until further notice.
- Adventist health sponsored 10 kids to learn to swim this summer!
 - We will display their banner at the pool thanking them

Adventure Camp

- Teens Camp is growing. Sierra and Amber went out to get sponsored to sponsor teens for the whole summer, they have 13 spots now!
- Started yesterday with all the fun!
- Tots half camp is open!

Memorial Day

- Went beautiful
- We had some pilots fly some jets over the park when we started the ceremony.

5ks

- All American 5k, Mountain Gallop 5k, color run 5k and Turkey Trot are up for registration
- We are adding a halfmiler to our 5ks this year.
 - This is for kids 10 and under
- We are adding a 10k to the Mountain Gallop course!
 - This is pending CHP approval on Highline portion

Pickleball

- Workshops started in May for beginner and intermediate
- Fran has been doing phenomenal and really passionate about the sport
- Doing more until September

Farmers Market

- We are doing Farmers Market about every two weeks at the city
- First one was June 4 and it was a lot of fun!
- We had prizes to hand out and flyers for information!

Movies in the park

- Had out training for the team that will help set up this year.
 - They did great! And learned fast
- First movie is June 13 in collaboration with Wind Festival
- Next dates are July 2, July 16, July 30 and August 6.
- We have Gryphons soccer club doing food for us the last 3 dates.
- Adventist Health is the presenting sponsor our movies, with the collaboration also for Alta One and Major Plumbing
- Doing a basketball contest before first movie!

Parks and rec month

- Finalized parks and rec month calendar.
- We are looking to add more events! The fun keeps coming!
- We are collaborating with Disc Golf, City of Tehachapi, Tehachapi Seminoles, Tripel J, an Herbalist, Lil Ntertainment and more to make it fun and mostly free for community.
- More details on calendar that I will discuss!

Yuba County Valley
Recreation & Park Center

MOVIE IN THE PARK 2026

21760 WESTWOOD BLVD
MOVIE BEGINS AT 8:20PM

13 JUNE	SPACE JAM 11:18 AM - 1:00 PM
03 JULY	NATIONAL TREASURE 11:18 AM - 1:00 PM
16 AUG	ZOOTOPIA 2 11:18 AM - 1:00 PM
30 AUG	THE MUMMY 11:18 AM - 1:00 PM
06 SEP	RANGO 11:18 AM - 1:00 PM

PRESENTED BY **Adventist Health**

MAJOR PLUMBING
661-922-9477

AltraOne

MOVIE SCREENS
DONATED BY

Yuba County Valley
Recreation & Park Center

CELEBRATING 250 YEARS



SATURDAY JULY 24 PHILIP MARX CENTRAL PARK BEGINNING AT 7AM

5K	\$47	Includes race, shirt, zip tie, medal, finisher's medal, and one (1) shoe insert provided by The Speed Store!
10K	\$25	Includes race, shirt, zip tie, medal, finisher's medal, and one (1) shoe insert provided by The Speed Store!
HALF MILE	\$25	Includes race, shirt, zip tie, medal, finisher's medal, and one (1) shoe insert provided by The Speed Store!

MEDALS Top 3 overall Male and Female winners will receive medals as well as top 7-9 non-age division. Medals will be awarded following the race.

FOR MORE INFORMATION OR TO REGISTER PLEASE VISIT TVRPD.ORG

Adventist Health

HALF Summer DAYS

YOU REQUESTED! WE LISTENED!!

AGES 3-5

9AM-12PM

HALF DAYS OF CAMP FOR YOUR TOTS

WEEKLY: In District: \$60.06 Out of District: \$79.31

DAILY: In District: \$15.80 Out of District: \$20.86

CONVENIENCE FEE APPLIES TO ALL CAMP REGISTRATIONS

661-922-3228 TO REGISTER OR ONLINE @ TVRPD.ORG

Yuba County Valley
Recreation & Park Center

MOUNTAIN GALLOP 5K & 10K

SATURDAY AUGUST 15TH AT 7AM RACE BEGINS AT ABLAC GYM 480 WEST 12TH ST

5K	AGES 11 AND UP	\$40	Includes race shirt, zip tie, medal, finisher's medal
	AGES 4-10	\$25	Includes race shirt, zip tie, medal, finisher's medal
10K	AGES 11 AND UP	\$50	Includes race shirt, zip tie, medal, finisher's medal
KIDS HALF MILE	AGES 4-10	\$25	Includes race shirt, zip tie, medal, finisher's medal, and one (1) shoe insert provided by The Speed Store!

MEDALS Top 3 overall Male and Female winners will receive medals as well as top 7-9 non-age division. Medals will be awarded following the race.

SPONSORED BY: **WM**

FUN SUMMER Nights!

JULY 2026

SUN	MON	TUE	WED	THU	FRI	SAT
			1	2 Farmer's Market @Green St 4-7pm Plaque unveiling of the 250th Anniversary of the US 200 E Tehachapi Blvd 9:00am	3 Music on the Mountain Summer Concert Series at Central Park Movies in the Park National Treasure 8pm @ Central Park	4 All American Summer Festival @ Central Park Movies in the Park National Treasure @ Central Park Liquor to 21 Without a License @ @Brite Lake
5 Freedom Fest 10am to 10pm West Park Varsity Field Fun Hoop, collectible cards and more! West Park Varsity Field 10am to 10pm	6 Parent Pal Playgroup Paint Party 10am @ West Park	7 Supervised Skatepark Day 2-8pm	8 Evening Lap Swim 5-9:30pm Star Gazing w/ BVS Astronomy Club @ Brite Lake 8-10pm	9 Farmer's Market @Green St 4-7pm	10 Homerun Run Derby Adults 18+ 5-9pm	11 Concert @ Brite Lake 6-8pm Soccer @ Brite Lake
12 Open Gym @ ABIAC 4pm to 6pm @ ABIAC 5000 E. 1st St. Brite Lake 5-7pm	13	14 Morning Lap Swim 5-7am	15	16 Dog Park at Meadowbrook 10am to 12pm Dog Park at Meadowbrook 10am to 12pm	17 Youth Open Gym @ ABIAC 2-5pm	18 Youth Open Gym @ ABIAC 2-5pm
19 Hoop to 21 at 2nd St. Day 2-6pm 11-2-3pm 10am to 12pm	20 Shallow Water Aerobics 7-8am	21 Deep Water Aerobics 7-8am Mario Party at Skatapark 6-9:30pm	22	23 Farmer's Market @Green St 4-7pm	24 Color Run @Meadowbrook Park	25 Soccer @ Brite Lake 10am to 12pm
26	27	28 3 on 3 Shootout at ABIAC	29 Roller Rink Night @ABIAC Gym 6-8pm	30 Farmer's Market @Green St 4-7pm Movies in the Park The Mummy 8pm @ Meadowbrook	31 Ball Don't Lie Free throw contest	

ALL MONTH LONG: Parks Summer Passport Scavenger Hunt
Fit & Fun Under the Sun Fitness Challenge

VISIT OUR WEBSITE FOR MORE DETAILS! TYRPD.ORG



Tehachapi Valley
Recreation & Park District



July 5, 2026

West Park
410 West D St
12pm to 6pm



GAMES, WATER BOUNCE HOUSES, DUNK TANK, MUSIC, CONTEST, AND MORE!

Join us for a fun day at West Park! So make sure to bring your pop ups, chairs, blankets, wheels, towels and get ready to celebrate 250 years of America!

Fun fundraising contests held by TAAR and Tehachapi Cross Country Team!

DJ by:



bounce houses by:



food for sale by:





Sports Supervisor Report

June 16th, 2026

STAFF REPORT

REGULAR BOARD MEETING

Rec One/Registrations

- Adult Sports Registration is now open through Rec One
- Co-Ed Volleyball Registration ends 04/23/26 Seasons start 05/05/2026.
- 5v5 Adult Basketball Registration ends 04/23/26 Season starts 05/04/26.
- Women Softball Registration closes 06/18/26 Seasons starts 6/29/26
- Men's softball Registration 06/18/26 Season starts 6/29
Playoffs on 8/4, 8/5, 8/6 championships 8/11/2026
- Coed Softball Registration ends 08/13/26 Season starts 8/24
Playoffs 09/28 through 10/1/26 champ 10/5/26
- 3v3 Basketball Registration ends 9/24/26 Season starts 10/6/26
- Adult basketball Managers' meeting is April 27th at 5:30pm.
- Adult Coed Volleyball Managers meeting is April 28th at 5:30pm.

Adult Co-Ed Volleyball

- We had 4 teams register for adult volleyball. Spike it like its hot, Chewblockas, Notorious D.I.G., and Incrediballs.
- League ends on June 16th, playoffs are on June 18th, Championships June 23rd
- We have 3 staff working this league and they are all doing great.

5V5 Adult Basketball

- We have 5 teams registered for adult basketball. Bruisers, Bang Bang, Yougins, Dime Bagz, and Splash City.
- League ends on June 15th, playoffs are on June 17th and 22nd, and Championships June 24th.
- We have 4 referees, and 4 scorekeepers working in this league.
- All the staff are doing great and working hard.
- On June 1st I called for a mandatory manager meeting, and we talked about the expectations of the league and the change in behavior from some of the players. The meeting went well, and we received feedback that was helpful. So far, the games have been intense, competitive, and a lot of fun to watch.

Adult Softball Men's and Women

- Men's and Women's Softball registration is open. We have 4 teams for Women's and 6 teams in men's of as right now.
- Registration closes on June 18th at 5:30pm
- We have a managers meeting on June 22nd to go over rules and regulations. Our umpire Julio will be attending this meeting.
- We have a staff training on June 25th and 26th to learn how to prep the baseball field and learn how to keep score.

Open Gym

- Open gym is on Sundays from Volleyball from 2-5pm and Basketball from 5-7pm for 35+ adults and 7-9pm for 16+
- November 3rd we are starting a senior open gym exercising day on Tuesdays and Thursdays from 8:30am to 9:30am.
- We have opened an extra Senior Open gym day on Fridays from 8-9am and this is exercise dancing.

Co-Ed Pep Squad

- We hired our Lead Pep Squad staff Tessa House. She has been an amazing asset to the TVRPD team.
- Cost is \$100 out of District and \$75 in District.
- They will receive a Pep Squad T-shirt, pompoms and a Bow during the season.
- Our free pep squad clinic was exciting and a lot of fun on May 30th. Tessa did a fabulous job teaching the kids cheers, arm movements, and jumps. She had two THS cheerleaders volunteer and help out at the clinic.
- 22 kids registered for pep squad clinic.

Co-Ed NFL Flag Football

- NFL Flag football is in Rec One and the Registration will open May 4th.
- We are offering 5 divisions, 5-6-year-olds, 7-8-year-olds, 9-10-year-olds, 11-13-year-olds, and 14-17-year-olds.
- Cost is \$138.00 out of District and \$103.50 in District.

Youth Co-Ed Volleyball

- Youth Volleyball is in Rec One and Registration will open May 4th.
- We are offering 3 Divisions, 9-10-year-olds, 11-13-year-olds and 14-17-year-olds.
- Cost is \$130.00 out of District and \$97.50 in District.

Sport Photographer

- We are going with a new sports Photographer this year, from Kern Sports Photography and his name is Dawson. We signed an agreement with him on June 10th and set up dates for pictures for NFL Flag Football, Pep Squad, and Youth Volleyball.

Recreation month of July

- We are planning a lot of fun activities in July.
- 3 pt. shoot out at ABIAC gym on July 28th entry fee \$5
- Free throw competition” Balls don’t lie” on July 31st at ABIAC gym entry fee \$5
- Youth Home Run Derby partnering with club baseball team Seminoles. Entry fee \$5 on July 10th on Uli baseball field f
- Adult Home Run Derby entry fee \$10 on July 17th at Grimes baseball field.