



Tehachapi Valley
Recreation & Park District

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

**REGULAR BOARD MEETING
TUESDAY, JUNE 19, 2018, 5:30 P.M.**

BOARD OF DIRECTORS

LAURA LYNNE WYATT, CHAIRPERSON
IAN STEELE, VICE-CHAIRPERSON
MARY LOU CORPUS-ZAMUDIO, DIRECTOR
KALEB JUDY, DIRECTOR
WES BACKES, 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 2018 (Pages 4-14).
- C. Authorizing Execution of Notice of Completion and Acceptance for the Refurbishment Project at Aspen Builders Inc. Activity Center, Resolution #6-18 (Pages 15-16).
- D. Approval to Move the TVRPD July Board Meeting to Tuesday July 24, 2018, (Page 17).

5. RECREATION SUPERVISOR REPORT

6. OPERATIONS MANAGER REPORT

7. DISTRICT MANAGER REPORT

8. AGENDA ITEMS

- A. Presentation from Ron Gaiser.
- B. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Preliminary Fiscal Year 2018/2019 Annual Budget.
 - 1. Public Hearing
 - 2. Approval of Tehachapi Valley Recreation and Park District Preliminary Budget for Fiscal Year 2018/2019 and Preliminary Budget - Discussion/Approval, Resolution #7-18 (Pages 18-43).

9. BOARD OF DIRECTORS' TIME

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

10. ADJOURNMENT

Adjourn to the next Regular Meeting of the Board of Directors of the Tehachapi Valley Recreation and Park District scheduled on July 24, 2018.



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 19, 2018, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, June 15, 2018, 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 15th day of June 2018.

Dated this 15th day of June 2018.

Carrie Champlin
Carrie Champlin
Clerk of the Board of Directors



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of April 30, 2018

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	605,891.52
1004 Check BOTS 4470	115,251.07
1005 County Treasury Capital Projects Fund	44,538.67
1051 Change Fund	850.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$766,931.26
Accounts Receivable	
1200 Accounts Receivable	37,750.00
Total Accounts Receivable	\$37,750.00
Other Current Assets	
1070 Prepaid Expenses	11,074.22
1071 Deferred Expense-2018 Gran Fondo	4,240.88
1092 Credit Card Receivables	1,311.00
1096 Undeposited Funds	58.00
1210 Inventory Asset	4,730.95
Total Other Current Assets	\$21,415.05
Total Current Assets	\$826,096.31
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,049,721.76
1163 Equipment	1,051,586.67
1163.1 Equipment Not Placed In Service	50,043.59
1166 Furniture & Fixtures	24,895.98
1167 Machinery	47,089.00
1168 Feasibility Study	-40,000.00
1170 Accumulated Depreciation	-2,681,915.00
1180 Fleet Vehicles and Equipment	170,165.22
Total Fixed Assets	\$2,378,713.50
Other Assets	
1901 DOR-Employee Contribution after MD	32,998.00
1903 DOR-Difference in Properties	13,059.00
1904 DOR-Difference in Experience	1,444.00
Total Other Assets	\$47,501.00
TOTAL ASSETS	\$3,252,310.81
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	

	TOTAL
2000 Accounts Payable-General Fund	24,206.43
Total Accounts Payable	\$24,206.43
Credit Cards	
2010 Cardmember Services Payable	2,839.21
2014 Home Depot Payable	241.29
Total Credit Cards	\$3,080.50
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	31,081.76
2200 Suspense	-144.77
2207 Sales tax payable	155.39
2210 Payroll Liabilities	-2,394.01
2251 Deferred Revenue-2018 GranFondo	52,200.27
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	\$81,898.64
Total Current Liabilities	\$109,185.57
Long-Term Liabilities	
2310 Loan Payable 2016	541,380.00
2900 Net Pension Liability	75,553.00
2901 DIR-Earning on Plan Investments	6,844.00
2902 DIR-Difference in Contributions	26,248.00
2903 DIR-Difference in Proportion	73,239.00
2905 DIR-Changes in Assumption	13,654.00
Total Long-Term Liabilities	\$736,918.00
Total Liabilities	\$846,103.57
Equity	
3010 Net Investment In Capital Assets	2,580,724.25
3020 Restricted Funds	253,952.29
3030 Unrestricted Funds	-948,226.35
3110 Retained Earnings	236,824.90
Net Income	282,932.15
Total Equity	\$2,406,207.24
TOTAL LIABILITIES AND EQUITY	\$3,252,310.81



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

April 2018

	TOTAL		
	APR 2018	JUL 2017 - APR 2018 (YTD)	% OF INCOME
Income			
4010 Property Taxes	307,733.42	842,124.19	88.71 %
4020 Interest Income	685.53	1,983.02	0.20 %
4020.1 Interest Income Cap Proj Fund	43.68	130.70	0.01 %
4030 Adult Program Revenues	3,829.00	20,951.05	1.10 %
4050 Facility Revenue	14,774.18	104,215.88	4.26 %
4100 Advertising Revenues		2,500.00	
4200 Contracted Classes Revenues	4,326.25	35,104.12	1.25 %
4210 Events Revenues	6,534.00	25,620.08	1.88 %
4213 Operational Grants	45.00	45,898.12	0.01 %
4215 Capital Grants	4,732.59	4,732.59	1.36 %
4216 Scholarship Donations		140.00	
4300 Youth Program Revenues	1,994.95	73,200.76	0.58 %
4610 Billable Expense Income		5,880.35	
4650 Discounts given	-147.50	-2,918.05	-0.04 %
4690 Other Income	2,351.43	2,351.43	0.68 %
4704 Sales		858.48	
Total Income	\$346,902.53	\$1,162,772.72	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs	941.20	2,416.52	0.27 %
5002 Fish Stocking	5,000.00	10,000.00	1.44 %
5004 Contracted Classes Costs	2,648.00	27,013.94	0.76 %
5005 Events Costs	6,370.16	32,555.52	1.84 %
5008 Youth Program Costs	7,416.94	19,291.94	2.14 %
5110 Scholarship Fund Expense	37.50	1,881.37	0.01 %
5704 Purchases for Resale		454.63	
Total Cost of Goods Sold	\$22,411.80	\$93,613.92	6.46 %
GROSS PROFIT	\$324,490.73	\$1,069,158.80	93.54 %
Expenses			
6000 Employee Costs	46,866.06	506,905.04	13.51 %
7010 Advertising & Marketing	1,206.36	24,847.77	0.35 %
7020 Bank Service Charges	783.22	7,750.01	0.23 %
7026 Charitable Contribution		2,100.79	
7030 Dues & Subscriptions	85.00	5,425.00	0.02 %
7035 Equipment Rents & Leases		2,662.26	
7050 Insurance	1,982.66	21,120.17	0.57 %
7056 Interest Expense		10,580.55	
7060 Licenses & Fees	386.58	6,228.77	0.11 %
7070 Maintenance	4,125.56	79,932.35	1.19 %
7084 Meals & Entertainment	15.00	2,523.79	0.00 %
7090 Office Supplies	315.39	11,184.56	0.09 %
7120 Professional Development		9,654.48	

	TOTAL		
	APR 2018	JUL 2017 - APR 2018 (YTD)	% OF INCOME
7150 Professional Fees	8,436.45	49,354.21	2.43 %
7160 Property Tax Collection Fee	7,905.37	7,905.37	2.28 %
7180 Security	374.95	2,864.92	0.11 %
7210 Telephone	1,136.17	10,148.38	0.33 %
7230 Uniforms & Apparel		2,332.68	
7250 Utilities	8,339.21	58,008.71	2.40 %
Total Expenses	\$81,957.98	\$821,529.81	23.63 %
NET OPERATING INCOME	\$242,532.75	\$247,628.99	69.91 %
Other Income			
8040 TVRPD Development Fee Revenues	6,411.00	38,472.33	1.85 %
Total Other Income	\$6,411.00	\$38,472.33	1.85 %
Other Expenses			
8505 Quimby Expense		3,169.17	
Total Other Expenses	\$0.00	\$3,169.17	0.00%
NET OTHER INCOME	\$6,411.00	\$35,303.16	1.85 %
NET INCOME	\$248,943.75	\$282,932.15	71.76 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

April 2018

	TOTAL			
	APR 2018	APR 2017 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	307,733.42	301,940.53	5,792.89	1.92 %
4020 Interest Income	685.53	-80.01	765.54	956.81 %
4020.1 Interest Income Cap Proj Fund	43.68	11.21	32.47	289.65 %
4030 Adult Program Revenues	3,829.00	3,279.00	550.00	16.77 %
4050 Facility Revenue	14,774.18	15,515.14	-740.96	-4.78 %
4200 Contracted Classes Revenues	4,326.25	4,655.00	-328.75	-7.06 %
4210 Events Revenues	6,534.00	4,951.00	1,583.00	31.97 %
4213 Operational Grants	45.00	2,020.00	-1,975.00	-97.77 %
4215 Capital Grants	4,732.59	12,500.00	-7,767.41	-62.14 %
4216 Scholarship Donations		5.00	-5.00	-100.00 %
4300 Youth Program Revenues	1,994.95	4,003.00	-2,008.05	-50.16 %
4650 Discounts given	-147.50	-70.00	-77.50	-110.71 %
4690 Other Income	2,351.43	52.73	2,298.70	4,359.38 %
Total Income	\$346,902.53	\$348,782.60	\$ -1,880.07	-0.54 %
Cost of Goods Sold				
5001 Adult Program Costs	941.20	91.87	849.33	924.49 %
5002 Fish Stocking	5,000.00		5,000.00	
5004 Contracted Classes Costs	2,646.00	3,439.63	-793.63	-23.07 %
5005 Events Costs	6,370.16	2,829.30	3,540.86	125.15 %
5008 Youth Program Costs	7,416.94	5,039.21	2,377.73	47.18 %
5110 Scholarship Fund Expense	37.50	232.00	-194.50	-83.84 %
Total Cost of Goods Sold	\$22,411.80	\$11,632.01	\$10,779.79	92.67 %
GROSS PROFIT	\$324,490.73	\$337,150.59	\$ -12,659.86	-3.75 %
Expenses				
6000 Employee Costs	46,866.06	46,006.25	859.81	1.87 %
7010 Advertising & Marketing	1,206.36	1,385.99	-179.63	-12.96 %
7020 Bank Service Charges	783.22	1,171.27	-388.05	-33.13 %
7030 Dues & Subscriptions	85.00		85.00	
7050 Insurance	1,982.66	1,694.11	288.55	17.03 %
7056 Interest Expense		-11.61	11.61	100.00 %
7060 Licenses & Fees	386.58	-36.46	423.04	1,160.29 %
7070 Maintenance	4,125.56	15,429.51	-11,303.95	-73.26 %
7084 Meals & Entertainment	15.00	50.51	-35.51	-70.30 %
7090 Office Supplies	315.39	272.57	42.82	15.71 %
7120 Professional Development		13.94	-13.94	-100.00 %
7150 Professional Fees	8,436.45	2,365.20	6,071.25	256.69 %
7160 Property Tax Collection Fee	7,905.37	13,786.55	-5,881.18	-42.66 %
7180 Security	374.95	7,279.96	-6,905.01	-94.85 %
7210 Telephone	1,136.17	928.40	207.77	22.38 %
7230 Uniforms & Apparel		38.61	-38.61	-100.00 %
7250 Utilities	8,339.21	6,319.69	2,019.52	31.96 %

	TOTAL			
	APR 2018	APR 2017 (PY)	CHANGE	% CHANGE
Total Expenses	\$81,957.98	\$96,694.49	\$ -14,736.51	-15.24 %
NET OPERATING INCOME	\$242,532.75	\$240,456.10	\$2,076.65	0.86 %
Other Income				
8040 TVRPD Development Fee Revenues	6,411.00	4,274.00	2,137.00	50.00 %
Total Other Income	\$6,411.00	\$4,274.00	\$2,137.00	50.00 %
Other Expenses				
8502 Capital Improvements		14,565.75	-14,565.75	-100.00 %
Total Other Expenses	\$0.00	\$14,565.75	\$ -14,565.75	-100.00 %
NET OTHER INCOME	\$6,411.00	\$ -10,291.75	\$16,702.75	162.29 %
NET INCOME	\$248,943.75	\$230,164.35	\$18,779.40	8.16 %



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

July 2017 - April 2018

	TOTAL
OPERATING ACTIVITIES	
Net Income	282,932.15
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-31,080.00
1040 Taxes Receivable	583.58
1070 Prepaid Expenses	-5,894.86
1071 Deferred Expense-2018 Gran Fondo	-4,240.88
1085 Interest Receivable	1,453.05
1085.1 Interest Receivable Cap Proj Fund	12.11
1092 Credit Card Receivables	-1,311.00
2000 Accounts Payable-General Fund	-1,579.25
2010 Cardmember Services Payable	-5,633.12
2014 Home Depot Payable	-434.88
2021 Accrued Salaries & Wages	-12,878.25
2022 Accrued Employer PR Taxes	-1,293.57
2200 Suspense	-144.77
2207 Sales tax payable	-559.17
2211 Payroll Liabilities:CalPERS Payable	-2,111.41
2231 Payroll Liabilities:Health Plan Payable	-2,596.82
2241 Payroll Liabilities:AFLAC Payable	-338.02
2250 Payroll Liabilities:Payroll Tax Liabilities	-8,162.64
2251 Deferred Revenue-2018 GranFondo	52,200.27
2311 Accrued Interest Payable	-7,639.97
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-31,649.60
Net cash provided by operating activities	\$251,282.55
INVESTING ACTIVITIES	
1162 Improvements	-16,055.00
1163 Equipment	-8,703.52
1168 Feasibility Study	40,000.00
Net cash provided by investing activities	\$15,241.48
FINANCING ACTIVITIES	
2310 Loan Payable 2016	-31,617.00
3022 Restricted Funds:Capital Projects	38,097.88
3023 Restricted Funds:Quimby	-3,169.17
3028 Restricted Funds:Site Lease Funds	-23,513.23
3030 Unrestricted Funds	-11,415.48
Net cash provided by financing activities	\$ -31,617.00
NET CASH INCREASE FOR PERIOD	\$234,907.03

	TOTAL
Cash at beginning of period	532,082.23
CASH AT END OF PERIOD	\$766,989.26

Tehachapi Valley Recreation and Park District

BUDGET VS. ACTUALS: TVRPD CLASS BUDGET 2017-2018

July 2017 - April 2018

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	842,124.19	728,041.70	-114,082.49	-15.67 %
4020 Interest Income	1,983.02	2,083.30	100.28	4.81 %
4020.1 Interest Income Cap Proj Fund	130.70		-130.70	
4030 Adult Program Revenues	20,951.05	26,375.00	5,423.95	20.56 %
4050 Facility Revenue	104,215.88	92,475.81	-11,740.07	-12.70 %
4100 Advertising Revenues	2,500.00		-2,500.00	
4200 Contracted Classes Revenues	35,104.12	32,209.20	-2,894.92	-8.99 %
4210 Events Revenues	25,620.08	25,978.65	358.57	1.38 %
4213 Operational Grants	45,898.12	29,166.70	-16,731.42	-57.36 %
4215 Capital Grants	4,732.59	15,833.30	11,100.71	70.11 %
4216 Scholarship Donations	140.00		-140.00	
4300 Youth Program Revenues	73,200.76	86,125.00	12,924.24	15.01 %
4610 Billable Expense Income	5,880.35	12,500.00	6,619.65	52.96 %
4650 Discounts given	-2,918.05	-2,916.70	1.35	-0.05 %
4690 Other Income	2,351.43		-2,351.43	
4704 Sales				
4701 Beer Sales-Taxable		583.30	583.30	100.00 %
4703 Food Sales-Taxable	240.56		-240.56	
4705 Food Sales Non Taxable	523.75	383.30	-140.45	-36.64 %
4709 Soda Sales-Taxable	94.17	166.60	72.43	43.48 %
Total 4704 Sales	858.48	1,133.20	274.72	24.24 %
Total Income	\$1,162,772.72	\$1,049,005.16	\$ -113,767.56	-10.85 %
Cost of Goods Sold				
5001 Adult Program Costs	2,416.52	2,874.90	458.38	15.94 %
5002 Fish Stocking	10,000.00	8,333.30	-1,666.70	-20.00 %
5004 Contracted Classes Costs	27,013.94	30,262.60	3,248.66	10.73 %
5005 Events Costs	32,555.52	37,648.30	5,092.78	13.53 %
5008 Youth Program Costs	19,291.94	25,641.70	6,349.76	24.76 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	1,243.87	2,083.50	839.63	40.30 %
5117 Walter Dye Scholarship Fund	637.50	2,083.50	1,446.00	69.40 %
Total 5110 Scholarship Fund Expense	1,881.37	4,167.00	2,285.63	54.85 %
5704 Purchases for Resale				
5701 Beer Purchases		375.00	375.00	100.00 %
5703 Food Purchases	324.50	329.10	4.60	1.40 %
5709 Soda Purchases	130.13	83.40	-46.73	-56.03 %
Total 5704 Purchases for Resale	454.63	787.50	332.87	42.27 %
Total Cost of Goods Sold	\$93,613.92	\$109,715.30	\$16,101.38	14.68 %
GROSS PROFIT	\$1,069,158.80	\$939,289.86	\$ -129,868.94	-13.83 %
Expenses				
6000 Employee Costs				

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6010 Wages & Salaries	384,426.39	394,845.80	10,419.41	2.64 %
6020 Employee Taxable Allowances	5,517.14	7,666.60	2,149.46	28.04 %
6050 Benefits				
6051 Employee MedDentalVisLife	31,216.46	45,000.00	13,783.54	30.63 %
6055 Employee Retirement CalPERS	26,002.15	28,221.60	2,219.45	7.86 %
6058 Employer Taxes	37,070.90	40,833.40	3,762.50	9.21 %
6060 Reimbursed Employee Expenses		833.40	833.40	100.00 %
6070 Vacation, Sick, & Admin Leave		1,250.00	1,250.00	100.00 %
6090 Worker's Compensation Insurance	22,672.00	23,961.60	1,289.60	5.38 %
6099 Pension GASB 68		6,879.20	6,879.20	100.00 %
Total 6050 Benefits	116,961.51	146,979.20	30,017.69	20.42 %
Total 6000 Employee Costs	506,905.04	549,491.60	42,586.56	7.75 %
7010 Advertising & Marketing	24,847.77	16,666.70	-8,181.07	-49.09 %
7020 Bank Service Charges	7,750.01	7,500.00	-250.01	-3.33 %
7026 Charitable Contribution	2,100.79	1,666.70	-434.09	-26.04 %
7030 Dues & Subscriptions	5,425.00	7,458.30	2,033.30	27.26 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	444.59	5,000.00	4,555.41	91.11 %
7037 Office Equipment Rental	2,217.67	1,000.00	-1,217.67	-121.77 %
Total 7035 Equipment Rents & Leases	2,662.26	6,000.00	3,337.74	55.63 %
7050 Insurance				
7051 Auto Insurance	3,988.30	3,750.00	-238.30	-6.35 %
7052 HUB Insurance	336.49	83.30	-253.19	-303.95 %
7053 Property Insurance	10,154.20	8,750.00	-1,404.20	-16.05 %
7055 Liability Insurance	6,641.18	6,666.70	25.52	0.38 %
Total 7050 Insurance	21,120.17	19,250.00	-1,870.17	-9.72 %
7056 Interest Expense	10,580.55	15,070.80	4,490.25	29.79 %
7060 Licenses & Fees	6,228.77	7,083.30	854.53	12.06 %
7070 Maintenance				
7071 Pool Chemicals	6,059.18	5,000.00	-1,059.18	-21.18 %
7072 Building & Park Maintenance	29,196.00	21,750.10	-7,445.90	-34.23 %
7073 Accessibility Upgrades		83.30	83.30	100.00 %
7074 Equipment Maintenance	7,233.35	14,666.60	7,433.25	50.68 %
7075 Fuel	8,293.11	7,500.00	-793.11	-10.57 %
7076 Janitorial Supplies	8,143.05	7,916.70	-226.35	-2.86 %
7077 Small Tools & Equipment	1,295.54	416.70	-878.84	-210.90 %
7078 Materials & Supplies	15,643.72	22,416.70	6,772.98	30.21 %
7079 Fleet Maintenance	4,068.40	3,333.30	-735.10	-22.05 %
Total 7070 Maintenance	79,932.35	83,083.40	3,151.05	3.79 %
7084 Meals & Entertainment	2,523.79	1,666.70	-857.09	-51.42 %
7090 Office Supplies	11,184.56	11,250.00	65.44	0.58 %
7120 Professional Development	9,654.48	7,916.70	-1,737.78	-21.95 %
7150 Professional Fees				
7151 Annual Audit	11,700.00	9,166.70	-2,533.30	-27.64 %
7152 Bookkeeping & Payroll	21,809.37	18,333.30	-3,476.07	-18.96 %
7153 Information Technology	5,482.26	7,083.30	1,601.04	22.60 %
7155 Legal	10,362.58	6,666.70	-3,695.88	-55.44 %
Total 7150 Professional Fees	49,354.21	41,250.00	-8,104.21	-19.65 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
7160 Property Tax Collection Fee	7,905.37	11,666.70	3,761.33	32.24 %
7180 Security	2,864.92	3,450.10	585.18	16.96 %
7210 Telephone	10,148.38	9,250.00	-898.38	-9.71 %
7230 Uniforms & Apparel	2,332.68	2,083.30	-249.38	-11.97 %
7250 Utilities				
7252 Electric Service	31,466.19	30,124.90	-1,341.29	-4.45 %
7254 Gas Service	8,606.25	10,458.30	1,852.05	17.71 %
7256 Sanitation Services	10,448.03	11,696.60	1,248.57	10.67 %
7258 Water Service	7,488.24	8,430.06	941.82	11.17 %
Total 7250 Utilities	58,008.71	60,709.86	2,701.15	4.45 %
Total Expenses	\$821,529.81	\$862,514.16	\$40,984.35	4.75 %
NET OPERATING INCOME	\$247,628.99	\$76,775.70	\$ -170,853.29	-222.54 %
Other Income				
8040 TVRPD Development Fee Revenues	38,472.33	21,370.00	-17,102.33	-80.03 %
Total Other Income	\$38,472.33	\$21,370.00	\$ -17,102.33	-80.03 %
Other Expenses				
8505 Quimby Expense	3,169.17		-3,169.17	
Total Other Expenses	\$3,169.17	\$0.00	\$ -3,169.17	0.00%
NET OTHER INCOME	\$35,303.16	\$21,370.00	\$ -13,933.16	-65.20 %
NET INCOME	\$282,932.15	\$98,145.70	\$ -184,786.45	-188.28 %

THE BOARD OF DIRECTORS OF

Tehachapi Valley Recreation and Park District

20

PRESENT: Directors _____

ABSENT: _____

RESOLUTION NO. 6-18

**RESOLUTION AUTHORIZING EXECUTION OF NOTICE
OF COMPLETION AND ACCEPTANCE FOR THE ASPEN BUILDERS
INC. ACTIVITY CENTER REFURBISHMENT PROJECT ON WEST D
STREET, TEHACHAPI, IN KERN COUNTY**

**CONTRACT NO. ABIAC-01-0938
TEHACHAPI VALLEY RECREATION AND PARK DISTRICT**

The following resolution is now offered and read:

WHEREAS, it appears that JTS Construction Inc., has fully completed the construction of the Aspen Builders Inc. Activity Center project on West D Street, Tehachapi, in Kern County, Contract No. ABIAC-01-0938; and

WHEREAS, it is necessary and desirable that the Notice of Completion and Acceptance be recorded.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED by the Board of Directors of the Tehachapi Valley Recreation and Park District:

1. That said work is hereby accepted.
2. That the Chairperson of the Board of Directors of the Tehachapi Valley Recreation and Park District be, and hereby is, authorized to execute said Notice of Acceptance of Completion.
3. That the Clerk of said Board be, and hereby is, authorized and directed to record the same.

Upon motion of Director _____, seconded by Director _____, and on the following roll call vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAINING:

The foregoing Resolution is hereby adopted on the ____ day of _____.

Chairperson of the Board of Directors

ATTEST:

Clerk of the Board of Directors

STATE OF CALIFORNIA,
Tehachapi Valley Recreation and Parks District. ss.

I, _____ Clerk of the Board of Directors, in and for the Tehachapi Valley Recreation and Parks District, do hereby certify the foregoing to be a full, true and correct copy of an order made by the Board of Directors, as the same appears in the minutes.

WITNESS my hand and the seal of said Board of Directors, affixed this ____ day of _____, 20____.

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



Tehachapi Valley

Recreation & Park District

2018 TVRPD BOARD MEETING SCHEDULE

Time: All meetings scheduled for 5:30pm unless otherwise posted

Location: TVRPD District Office 490 West D Street, Tehachapi, CA 93561

1/16/18

2/20/18

3/20/18

4/17/18

5/15/18

6/19/18

7/24/18 (Rescheduled)

8/21/18

9/18/18

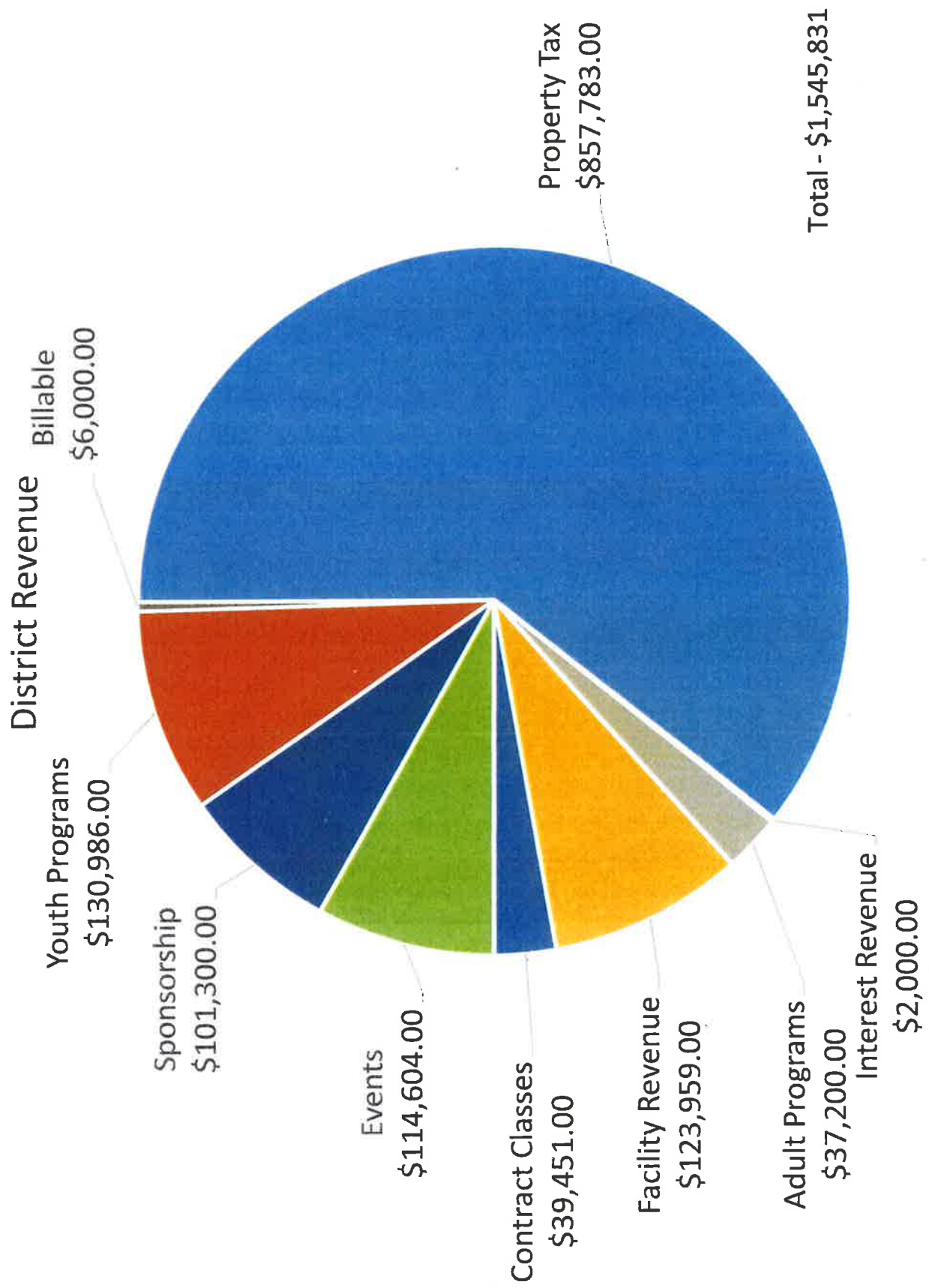
10/16/18

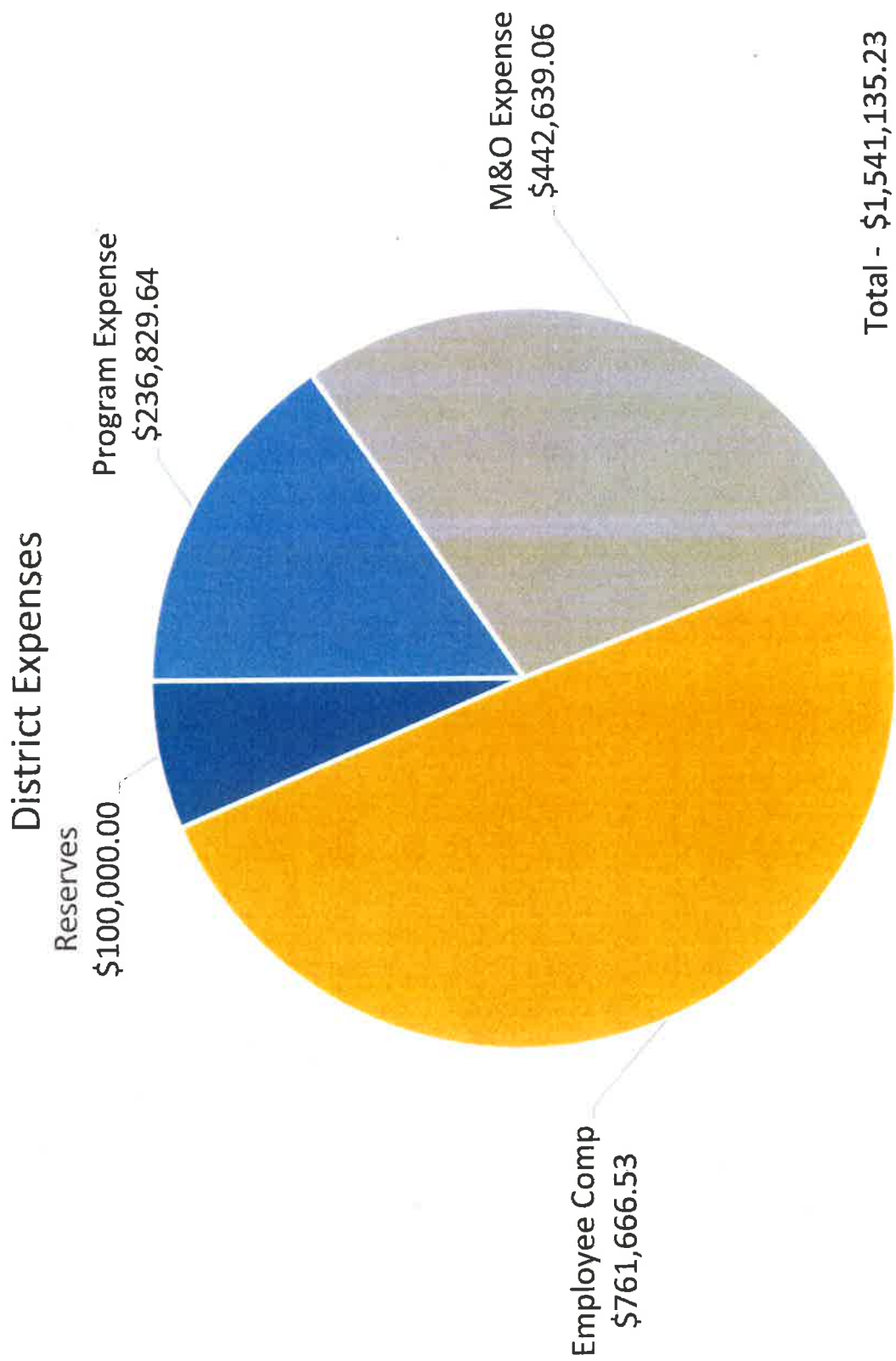
11/20/18 (Cancelled)

12/18/18

TEHACHAPI VALLEY RECREATION & PARK DISTRICT
FISCAL YEAR 2018/19 OPERATIONAL BUDGET

Acct No.			BUDGET
			18/19
1001	General Fund and BOTS		\$ -
1004	BOTS Cash on Hand		\$ 131,658.00
4000	Income		\$ 1,414,173.00
7290	Reserves to be used		\$ -
	Total Revenues		\$ 1,545,831.00
1162	Improvements		\$ -
1166	Fleet Purchase		\$ -
1163	Equipment purchase		\$ -
5000	Program Expenses		\$ 236,829.64
4	Capital Projects Fund Transfer		\$ -
7000	M&O Expenses		\$ 442,639.06
6000	Employee Compensation		\$ 761,666.53
7290	To Reserves		\$ 100,000.00
	Total Expenditures		\$ 1,541,135.23
1003	Quimby (Emergency Repairs if needed)	restricted	\$ 3,169.00
	To Reserves		\$ 4,695.77





4000 INCOME		BUDGET
		18/19
4000	Income	1% increase
4010	Property Taxes	\$ 857,783.00
4020	Interest Income	\$ 2,000.00
4030	Adult Program Revenues	\$ 37,200.00
4050	Facility Revenues	\$ 123,959.00
4200	Contracted Class Revenues	\$ 39,451.00
4210	Event Revenues	\$ 114,604.00
4213	Sponsorship (Operational Grant)	\$ 101,300.00
4300	Youth Program Revenues	\$ 130,986.00
4610	Billable Expense Income	\$ 6,000.00
4211	Grant Income (merge with 4215)	\$ -
4215	Capital Grant	\$ -
1215	Scholarships Revenue Receivable	\$ -
	Insurance Proceeds	\$ -
4215	State Tree reimbursement grant	
4704	Sales	
4701	Beer Sales Taxable	
4703	Food Sales Taxable	\$ 240.00
4705	Food Sale Non-Taxable	\$ 550.00
4707	Merchandise Sales Taxable	\$ -
4709	Soda Sales	\$ 100.00
4711	Vending Sales	\$ -
4000	Total Income	\$ 1,414,173.00

Acct No.	Description	BUDGET
		18/19
5000	Program Expenses	
5001	Adult Program Costs	\$ 8,904.19
5002	Fish Stocking	\$ 10,000.00
5004	Contracted Classes Costs	\$ 22,660.00
5005	Event Costs	\$ 153,655.45
5008	Youth Program Costs	\$ 34,860.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 450.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 3,500.00
5115	Scholarships Given	\$ 2,200.00
5000	Program Expenses	\$ 236,829.64
7000	Maintenance & Operation Expenses	
7010	Advertising & Marketing	\$ 31,000.00
7015	Loan Repayment	\$ 49,702.00
7020	Bank Service Charges	\$ 10,100.00
7026	Charitable Contribution	\$ 2,200.00
7030	Dues & Subscriptions	\$ 7,000.00
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 1,000.00
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7051	Auto Insurance	\$ 5,000.00
7052	HUB Insurance	\$ 400.00
7053	Property Insurance	\$ 13,000.00
7055	Liability Insurance	\$ 8,000.00
7056	Interest Expense	\$ 11,000.00
7060	Licenses & Fees	\$ 8,000.00
7070	Maintenance	
7071	Pool Chemicals	\$ 8,000.00
7072	Building & Park Maintenance	\$ 27,950.00
7073	Accessibility Upgrades	\$ 101.00
7074	Equipment Maintenance	\$ 7,100.00
7075	Fuel	\$ 9,000.00
7076	Janitorial	\$ 9,500.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies (repairs/upkeep)	\$ 33,432.00
7079	Fleet Maintenance	\$ 5,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 3,000.00
7090	Office Supplies	\$ 13,500.00
7120	Professional Development	\$ 7,500.00
7150	Professional Fees	
7151	Annual Audit	\$ 11,800.00
7152	Accounting & Payroll	\$ 25,000.00
7153	Information Technology	\$ 8,500.00
7155	Legal	\$ 9,000.00
7156	Payroll Expense (merged with 7151)	\$ -
7160	Property Tax Collection Fee	\$ 14,000.00
7170	Publications & Legal	\$ -
7180	Security	\$ 4,000.00
7210	Telephone	\$ 12,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7250	Utilities	
7252	Electric Service	\$ 40,350.00
7254	Gas Service	\$ 17,050.00
7256	Sanitation Services	\$ 13,900.00
7258	Water Service	\$ 8,554.06
7290	Operational Reserve (contingency)	\$ 100,000.00
7000	Total M&O Expenses	\$ 442,639.06
5000/7000	TOTAL EXPENSES	\$ 679,468.70

Description	BUDGET
	18/19
Employee Costs	
ADMINISTRATION	\$ 183,968.00
RECREATION	\$ 190,094.00
MAINTENANCE	\$ 190,704.53
Total Employee Wages	\$ 564,766.53
Employee Taxable Allowances	\$ 7,000.00
Safety Program	\$ 2,200.00
Benefits	
Group Medical	\$ 63,000.00
CalPERS	\$ 35,000.00
CalPERS Unfunded Liability	\$ 11,200.00
Taxes (FICA) (7.65%)	\$ 50,000.00
Reimbrused Expenses	\$ 1,000.00
Vacation & Sick	\$ 1,500.00
Workers Comp	\$ 26,000.00
Total Employee Costs	\$ 761,666.53

2018/19 Budget

 mininum wage
\$ 12.00

POSITION	BUDGET
	18/19
District Manager	\$ 86,810.00
Business Manager	\$ 61,278.00
Office Specialist	\$ 35,880.00
Total Administration	\$ 183,968.00
Recreation Supervisor	\$ 55,150.00
Community Relations & Sports Supervisor*	\$ -
Recreation Coordinator	\$ 34,944.00
Special Event & Youth Programs Supervisor*	\$ -
Gym Supervisor (960)combined to RS	
Recreation Staff (960) (Intern)	\$ 59,000.00
Pool Staff (960)	\$ 41,000.00
Total Recreation	\$ 190,094.00
Park & Facility Maintenance Supervisor*	\$ 66,384.50
Project Manager (MF)	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ 28,147.03
Park Maintenance Worker	\$ 31,333.00
Park Maintenance Worker	\$ 43,000.00
Custodian (PT)	\$ 21,840.00
Total Maintenance	\$ 190,704.53

	EMPLOYEE WAGES	BUDGET
Acct No.	Description	18/19
6010	ADMINISTRATION WAGES	\$ 183,968.00
	REVENUE	
Acct No.	Description	
4000	Income	
4010	Property Taxes	\$ 857,783.00
4020	Interest Income	\$ 2,000.00
4610	Billable Expense Income	\$ 6,000.00
4211	Grant Income (merge with 4215)	\$ -
4215	Donations (capital grant)	\$ -
4000	Total Income	\$ 865,783.00
	EXPENSES	
Acct No.	Description	
7000	Expenses	
7010	Advertising & Marketing	\$ 31,000.00
7015	Loan repayment	\$ 49,702.00
7020	Bank Service Charges	\$ 10,100.00
7026	Charitable Contribution	\$ 2,200.00
7030	Dues & Subscriptions	\$ 7,000.00
7035	Equipment Rent & Lease	
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7051	Auto Insurance	\$ 5,000.00
7052	HUB Insurance	
7053	Property Insurance	\$ 13,000.00
7055	Liability Insurance	\$ 8,000.00
7056	Interest Expense	\$ 11,000.00
7060	Licenses & Fees	\$ 8,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 3,000.00
7090	Office Supplies	\$ 13,500.00
7120	Professional Development	\$ 7,500.00
7150	Professional Fees	
7151	Annual Audit	\$ 11,800.00
7152	Accounting	\$ 25,000.00
7153	Information Technology	\$ 8,500.00
7155	Legal	\$ 9,000.00
7156	Payroll Expense	\$ -
7160	Property Tax Collection Fee	\$ 14,000.00
7170	Publications & Legal	\$ -
7210	Telephone	\$ 12,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7290	Operational Reserve (contingency)	\$ 35,000.00
7000	Total Expenses	\$ 255,802.00

	EMPLOYEE WAGES	BUDGET
Acct No.	Description	18/19
6010	MAINTENANCE WAGES	\$ 190,704.53
4050	Facility Revenues	\$ 123,959.00
4211	Grant Income	\$ -
4213	Sponsorship	\$ -
	Total Revenue	\$ 123,959.00
	EXPENSES	
Acct No.	Description	
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 1,000.00
7070	Maintenance	
7071	Pool Chemicals	\$ 8,000.00
7072	Building Maintenance	\$ 16,450.00
7073	Accessibility Upgrades	\$ 101.00
7074	Equipment Maintenance	\$ 17,600.00
7075	Fuel	\$ 9,000.00
7076	Janitorial	\$ 9,500.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies	\$ 28,432.00
7079	Fleet Maintenance	\$ 5,000.00
7180	Security	\$ 4,000.00
7250	Utilities	
7252	Electric Service	\$ 35,850.00
7254	Gas Service	\$ 8,550.00
7256	Sanitation Services	\$ 13,900.00
7258	Water Service	\$ 8,554.06
	Total Expenses	\$ 167,437.06

RECREATION DEPARTMENT		
	EMPLOYEE WAGES	BUDGET
Acct No.	Description	18/19
6010	RECREATION WAGES	\$ 190,094.00
	REVENUE	
Acct No.	Description	
4030	Adult Program Revenues	\$ 37,200.00
4200	Contracted Class Revenues	\$ 37,200.00
4210	Event Revenues	\$ 114,604.00
4213	Sponsorship	\$ 101,300.00
4300	Youth Program Revenues	\$ 130,986.00
4211	Grant Income	\$ -
4215	Donations	\$ -
1215	Scholarships Revenue Recievable	\$ 1,500.00
4704	Sales	
4701	Beer Sales Taxable	\$ -
4703	Food Sales Taxable	\$ 240.00
4705	Food Sale Non-Taxable	\$ 550.00
4707	Merchandise Sales Taxable	\$ -
4709	Soda Sales	\$ -
4711	Vending Sales	\$ -
	Gross Recreation Revenue	\$ 423,580.00
	EXPENSES	
Acct No.	Description	
5000	Program Expenses	
5001	Adult Program Costs	\$ 8,904.19
5004	Contracted Classes Costs	\$ 22,660.00
5005	Event Costs	\$ 153,655.45
5008	Youth Program Costs	\$ 34,860.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 450.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 3,500.00
5	Scholarships Revenue Receivable	\$ 2,200.00
5000	Program Expenses	\$ 226,829.64

Acct. No	Description	BUDGET
4050	Facility Revenue	18/19
	ABIAC	\$ 4,000.00
	Gross Facility Revenue	\$ 4,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 250.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 1,000.00
7180	Security	
7210	Telephone	
7252	Electric Service	\$ 2,500.00
7254	Gas Service	\$ 2,400.00
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 6,650.00
	Net Facility Revenue	\$ (2,650.00)

Acct No.	Description	BUDGET
		18/19
4050	Facility Revenues	
	Brite Lake	\$ 2,500.00
	Brite Lake: Annual Permit	\$ 1,000.00
	Brite Lake: Annual Senior Permit	\$ 1,500.00
	Brite Lake: Boat Launching Permit	\$ 500.00
	Brite Lake: Camping	\$ 60,000.00
	Brite Lake: Day Use	\$ 35,000.00
4050	Gross Facility Revenues	\$ 100,500.00
5002	Fish Stocking	\$ 10,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 5,000.00
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 2,000.00
7180	Security	\$ -
7210	Telephone	
7252	Electric Service	\$ 20,000.00
7254	Gas Service	\$ 100.00
7256	Sanitation Services	\$ 3,600.00
7258	Water Service	\$ 54.06
7000	Total Expenses	\$ 40,754.06
	Net Facility Revenue	\$ 59,745.94

		BUDGET
		18/19
4050	Facility Revenues	
	Central Park	\$ 2,000.00
4050	Gross Facility Revenues	\$ 2,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 5,000.00
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 2,000.00
7180	Security	
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	4,300.00
7258	Water Service	\$ -
7000	Total Expenses	\$11,300.00
	Net Facility Revenue	\$ (9,300.00)

7000	Expenses	BUDGET
		18/19
7072	Building & Park Maintenance	\$ 1,200.00
7074	Equipment Maintenance	\$ 100.00
7078	Materials & Supplies	\$ 500.00
7180	Security	\$ 500.00
7210	Telephone	\$ 9,600.00
7252	Electric Service	\$ 2,000.00
7254	Gas Service	\$ 1,250.00
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 15,150.00

Description	BUDGET
	18/19
Facility Revenues	
Dye Natatorium	\$ 13,333.00
Gross Facility Revenue	\$ 13,333.00
Expenses	
Building & Park Maintenance	\$ 12,000.00
Equipment Maintenance	\$ 1,500.00
Materials & Supplies	\$ 6,000.00
Pool Chemicals	\$ 8,000.00
Security	\$ -
Telephone	
Electric Service	\$ 8,500.00
Gas Service	\$ 13,000.00
Sanitation Services	\$ -
Water Service	
Total Expenses	\$ 49,000.00
Net Facility Revenue	\$ (35,667.00)
Reserves	

Acct No.	Description	
		BUDGET
4050	Facility Revenues	18/19
	Maintenance Yard	\$ -
	Gross Facility Revenue	\$ -
7000	Expenses	
7072	Building & Park Maintenance	\$ 2,500.00
7074	Equipment Maintenance	\$ 4,000.00
7078	Materials & Supplies	\$ 14,932.00
7180	Security	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 21,432.00
	Net Facility Revenue	\$ (21,432.00)

Acct No.	Description	
		BUDGET
4050	Facility Revenues	18/19
	Meadowbrook Park	\$ 125.00
	Gross Facility Revenue	\$ 125.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 500.00
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 1,500.00
7180	Security	\$ -
7210	Telephone	
7252	Electric Service	\$ 1,300.00
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 3,300.00
	Net Facility Revenue	\$ (3,175.00)

Acct No.	Description	
		BUDGET
4050	Facility Revenues	18/19
	Stake Park	\$ -
	Gross Facility Revenue	\$ -
7000	Expenses	
7072	Building & Park Maintenance	\$ -
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 4,000.00
7180	Security	\$ 500.00
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 4,500.00

Acct No.	Description	
		BUDGET
4050	Facility Revenues	18/19
	Steven Shy	\$ -
	Gross Facility Revenue	\$ -
7000	Expenses	
7072	Building & Park Maintenance	\$ 500.00
7074	Equipment Maintenance	\$ 1,000.00
7078	Materials & Supplies	\$ 500.00
7180	Security	
7210	Telephone	\$ -
7252	Electric Service	\$ 550.00
7254	Gas Service	\$ 300.00
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 2,850.00
	Net Facility Revenue	\$ (2,850.00)

Acct. No	Description	BUDGET
		18/19
4050	Facility Revenue	
	West Park	\$ 4,001.00
	Gross Facility Revenue	\$ 4,001.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 1,000.00
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 1,000.00
7180	Security	
7210	Telephone	\$ -
7252	Electric Service	\$ 5,500.00
7254	Gas Service	\$ -
7256	Sanitation Services	\$ 6,000.00
7258	Water Service	\$ 8,500.00
7000	Total Expenses	\$ 22,000.00
	Net Facility Revenue	\$ (17,999.00)

	Description	BUDGET
		18/19
4030	Adult Program Revenues	
	Adult Lap Swim	\$ 2,000.00
	Adult Softball	\$ 7,500.00
	Deep Water Aerobics	\$ 1,200.00
	Adult Basketball	\$ 5,000.00
	3v3 Basketball	\$ 3,000.00
	King of the Mountain	\$ 1,500.00
	Open Gym	\$ 3,000.00
	Volleyball	\$ 2,000.00
	Pool Pass	\$ 12,000.00
4030	Gross Program Revenues	\$ 37,200.00
5001	Adult Program Costs	
	Adult Lap Swim	\$ -
	Adult Softball	\$ 3,050.00
	Deep Water Aerobics	\$ 100.00
	Adult Basketball	\$ 2,915.00
	3v3 Basketball	\$ 70.00
	King of the Mountain	\$ 750.00
	Mens Softball	\$ 1,119.19
	Open Gym	\$ -
	Adult Volleyball	\$ 900.00
	Pool Pass	\$ -
5001	Total Adult Program Costs	\$ 8,904.19
	Net Adult Program Revenues	\$ 28,295.81

	Description	BUDGET
		18/19
4200	Contract Class Revenues	
	Ballroom Dance	\$ 1,900.00
	Lifeguard Training	\$ 2,000.00
	Playwell	\$ 2,000.00
	THS Basketball Camp	\$ -
	Tehachapi Tots	\$ 29,000.00
	Tehachapi Tots - Craft Fee	\$ 3,000.00
	Trial Programs - British Soccer	\$ 151.00
	Water Workout - Drop in	\$ 1,400.00
	Trail - Misc.	
4200	Gross Class Revenues	\$ 39,451.00
5004	Contract Class Costs	
	Ballroom Dance	\$ 650.00
	Lifeguard Training	\$ -
	Playwell	
	THS Basketball Camp	\$ -
	Tehachapi Tots	\$ 18,810.00
	Tehachapi Tots - Craft Fee	\$ 2,500.00
	Trial Programs	\$ -
	Water Workout	\$ 700.00
5400	Total Contact Classes Costs	\$ 22,660.00
	Net Contact Class Revenues	\$ 16,791.00

	Description	BUDGET
		18/19
4210	Event Revenues	
	Egg Hunt	\$ -
	Fishing Derby	\$ 4,500.00
	Fourth of July Parade	\$ -
	Mountain Gallop 5k/10k	\$ 5,700.00
	Movies in the Park	\$ 1,200.00
	Corporate Games	\$ 2,500.00
	Tehachapi GranFondo	\$ 84,580.00
	Music in the Park	\$ 1,000.00
	Old Timers Reunion	\$ 200.00
	Partner Events	\$ -
	Run/Ride with the Wind 5k	\$ 2,400.00
	Warrior Country Triathlon	\$ 1,800.00
	Trial Programs	
	All American 5K	\$ 8,924.00
	Hot Chocolate Turkey Trot	\$ 1,800.00
	Misc.	
4210	Gross Event Revenues	\$ 114,604.00
5005	Event Costs	
	Egg Hunt	\$ 900.00
	Fishing Derby	\$ 1,400.00
	Fourth of July Parade	
	Mountain Gallop 5k/10k	\$ 2,800.00
	Movies in the Park	\$ 8,300.00
	Corporate Games	\$ 800.00
	Tehachapi GranFondo	\$ 115,800.00
	Music in the Park	\$ 5,400.00
	Old Timers Reunion	\$ 6,500.00
	Partner Events	\$ 800.00
	Run/Ride with the Wind 5k	\$ 3,224.29
	Warrior Country Triathlon	\$ 3,600.00
	Trial Programs	
	All American 5K	\$ 2,081.16
	Hot Chocolate Turkey Trot	\$ 1,900.00
	Memorial Day Ceremony	\$ 150.00
5005	Total Event Costs	\$ 153,655.45
	Net Event Revenues	\$ (39,051.45)

	Description	BUDGET
		18/19
4300	Youth Program Revenues	
	Open Recreational Swim	\$ 8,000.00
	Parent & Child Swim Lessons	\$ 100.00
	Summer Swim Lessons	\$ 25,000.00
	Junior Lifeguards	\$ 1,000.00
	Youth Baseball	\$ 14,586.00
	Youth Volleyball	\$ 4,000.00
	NFL Youth Flag Football	\$ 7,000.00
	Youth Basketball	\$ 40,000.00
	Youth Adventure Camp	\$ 30,000.00
	Trial Programs - Mini Camps	\$ 1,300.00
4300	Gross Youth Program Revenues	\$ 130,986.00
5008	Youth Program Costs	
	Open Recreational Swim	\$ 2,500.00
	Parent & Child Swim Lessons	\$ -
	Summer Swim Lessons	\$ 1,500.00
	Junior Lifeguards	\$ 300.00
	Youth Baseball	\$ 7,150.00
	Youth Volleyball	\$ 3,800.00
	NFL Youth Flag Football	\$ 4,700.00
	Youth Basketball	\$ 12,000.00
	Youth Adventure Camp	\$ 2,110.00
	Trial Programs - Mini Camps	\$ 800.00
5008	Total Youth Program Cost	\$ 34,860.00
	Net Youth Program Revenues	\$ 96,126.00

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

IN THE MATTER OF

**ADOPTING THE PRELIMINARY BUDGET FOR THE 2018-2019 FISCAL
YEAR**

I, Carrie Champlin, Clerk of the Board of Directors of the Tehachapi Valley Recreation and Park District, of the County of Kern, State of California, so hereby certify that the following resolution proposed by Director _____ and seconded by Director _____ was duly passed and adopted by said Board of Directors at an official meeting thereof this 19th day of June 2018 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

RESOLUTION NO. 7-18

**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
2018/2019 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 2018-2019 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 2018-2019 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 2018-2019 Fiscal Year.