



Tehachapi Valley

Recreation & Park District

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

REGULAR BOARD MEETING
TUESDAY, SEPTEMBER 21, 2021, 5:30 P.M.

BOARD OF DIRECTORS

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

A G E N D A

1. FLAG SALUTE

2. ROLL CALL

3. PUBLIC COMMENTS

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

4. CONSENT CALENDAR

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

- A. Clerk Declaration of Posting of Agenda 72 Hours in Advance of Meeting (Page 3).
- B. Approval of Minutes from the Regular Board Meeting held July 20, 2021 (Pages 4-6).
- C. Approval of the Preliminary Financial Reports for July 2021, (Pages 7-15).

5. RECREATION MANAGER REPORT

6. OPERATIONS MANAGER REPORT

7. DISTRICT MANAGER REPORT

8. AGENDA ITEMS

- A. Approval of the Tehachapi Valley Recreation and Park District's Salary Schedule and Job Description for the Position of Facilities Supervisor, (Pages 16-21).
- B. Discussion/Approval to Increase County Impact Fees, Resolution 14-21, (Pages 22-49).

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 October 19, 2021.



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 September 21, 2021, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, September 17, 2021, 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 17th day of September 2021.

Dated this 17th day of September 2021.

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Carrie Champlin

Carrie Champlin
Clerk of the Board of Directors

**REGULAR BOARD MEETING
OF THE TEHACHAPI VALLEY RECREATION AND PARK DISTRICT
TUESDAY, JULY 20, 2021, 5:30 P.M.**

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

BOARD MEMBERS

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

1. **FLAG SALUTE:** Bill Fisher led the flag salute.
2. **ROLL CALL:** Chairperson Steele and Director Chavez were absent.
3. **PUBLIC COMMENTS:** None.
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.
Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo
Noes: None. Motion carried.
Absent: None.
 - B. **Approval of the Minutes from the Regular Board Meeting held May 18, 2021.**
BOARD APPROVES THE MINUTES FROM THE REGULAR BOARD MEETING HELD MAY 18, 2021.
Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo
Noes: None. Motion carried.
Absent: None.
 - C. **Approval of the Preliminary Financial Reports for May, 2021.**
BOARD APPROVES THE PRELIMINARY FINANCIAL REPORTS FOR MAY 2021.
Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo
Noes: None. Motion carried.
Absent: None.

5. RECREATION MANGER REPORT

Recreation Manager Ashley Krempien gave the report.

Report on file

6. OPERATIONS MANAGER REPORT

Operations Manager Bill Fisher gave the report.

Report on file

7. DISTRICT MANAGER REPORT

District Manager Torres gave the report.

Report on file

8. AGENDA ITEMS

A. Approval of the Contract Between Tehachapi Valley Recreation and Park District and The Greater Tehachapi Chamber of Commerce for the 2021 Mountain Festival, Resolution #8-21.

BOARD APPROVES THE CONTRACT BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND THE GREATER TEHACHAPI CHAMBER OF COMMERCE FOR THE 2021 MOUNTAIN FESTIVAL, RESOLUTION #8-21.

Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo

Noes: None. Motion carried.

Absent: None.

B. Approval of the Revised Agreement between Tehachapi Valley Recreation and Park District and Tehachapi Cummings County Water District.

BOARD APPROVES THE REVISED AGREEMENT BETWEEN TEHACHAPI VALLEY RECREATION AND PARK DISTRICT AND TEHACHAPI CUMMINGS COUNTY WATER DISTRICT.

Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo

Noes: None. Motion carried.

Absent: None.

C. Authorizing the Treasurer of the County of Kern to Transfer Funds in its Custody for Meeting the Obligations Incurred for the Maintenance and Operations of the District – Tehachapi Valley Recreation and Parks District is Requesting a Property Tax Advance in the Amount of \$450,000.00, Resolution # 9-21.

BOARD AUTHORIZES THE TREASURER OF THE COUNTY OF KERN TO TRANSFER FUNDS IN ITS CUSTODY FOR MEETING THE OBLIGATIONS INCURRED FOR THE MAINTENANCE AND OPERATION OF THE DISTRICT IN AN AMOUNT NOT TO EXCEED \$450,000.00, RESOLUTION #9-21.

Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo

Noes: None. Motion carried.

Absent: None.

9. **BOARD OF DIRECTORS TIME:** The board thanked TVRPD staff and District Manager Torres for all their hard work.

10. **ADJOURNMENT**

Having no further business the meeting was adjourned at 6:15 P.M. to the Regular Board meeting of the Directors of Tehachapi Valley Recreation and Park District scheduled on August 17, 2021.

Dreyer - Paciullo: Ayes: Judy; Dreyer; Paciullo

Noes: None. Motion carried.

Absent: None.

Respectfully Submitted,

Carrie Champlin

Clerk of the Board



Tehachapi Valley Recreation and Park District

Balance Sheet
As of July 31, 2021

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	1,058,707.12
1004 Check BOTS 4470	100,151.69
1005 County Treasury Capital Projects Fund	336,103.60
1006 County FMV	18,718.00
1051 Change Fund	1,100.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$1,515,180.41
Accounts Receivable	
1200 Accounts Receivable	7,062.50
Total Accounts Receivable	\$7,062.50
Other Current Assets	
1092 Credit Card Receivables	-185.00
1093 Heartland Merchant Services Receivable	19,310.33
1096 Undeposited Funds	1,187.00
1210 Inventory Asset	4,122.63
Total Other Current Assets	\$24,434.96
Total Current Assets	\$1,546,677.87
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,064,611.76
1162.1 Improvement Work in Progress	33,279.50
1163 Equipment	1,076,535.16
1166 Furniture & Fixtures	30,946.00
1167 Machinery	47,089.24
1170 Accumulated Depreciation	-3,427,120.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$1,694,577.16
Other Assets	
1901 DOR-Pension Contributions	45,624.00
1903 DOR-Pension Related	70,912.00
Total Other Assets	\$116,536.00
TOTAL ASSETS	\$3,357,791.03
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable-General Fund	14,356.59
Total Accounts Payable	\$14,356.59



Tehachapi Valley Recreation and Park District

Balance Sheet
As of July 31, 2021

	TOTAL
Credit Cards	
2010 Cardmember Services Payable	17,635.18
Total Credit Cards	\$17,635.18
Other Current Liabilities	
2021 Accrued Salaries & Wages	33,160.93
2022 Accrued Employer PR Taxes	3,345.79
2024 Accrued Vacation, Sick, & Comp Time	76,338.04
2207 Sales tax payable	2.39
2208 Kern County Loan Payable	450,000.00
2210 Payroll Liabilities	-1,593.00
2270 Refundable Deposits	5,500.00
2311 Accrued Interest Payable	5,870.38
Total Other Current Liabilities	\$572,624.53
Total Current Liabilities	\$604,616.30
Long-Term Liabilities	
2310 Loan Payable 2016	440,279.00
2900 Net Pension Liability	244,292.00
2902 DIR-Pension Related	46,365.00
Total Long-Term Liabilities	\$730,936.00
Total Liabilities	\$1,335,552.30
Equity	
3010 Net Investment In Capital Assets	1,184,492.51
3020 Restricted Funds	454,841.92
3110 Retained Earnings	516,980.27
Net Income	-134,075.97
Total Equity	\$2,022,238.73
TOTAL LIABILITIES AND EQUITY	\$3,357,791.03



Tehachapi Valley Recreation and Park District

Profit and Loss

July 2021

	TOTAL		
	JUL 2021	JUL 2021 (YTD)	% OF INCOME
Income			
4010 Property Taxes	3,918.03	3,918.03	5.36 %
4030 Adult Program Revenues	5,569.00	5,569.00	7.62 %
4050 Facility Revenue	29,302.01	29,302.01	40.10 %
4210 Events Revenues	1,470.00	1,470.00	2.01 %
4213 Operational Grants	10,000.00	10,000.00	13.69 %
4300 Youth Program Revenues	26,434.88	26,434.88	36.18 %
4650 Discounts given	-3,622.07	-3,622.07	-4.96 %
Total Income	\$73,071.85	\$73,071.85	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs	329.01	329.01	0.45 %
5005 Events Costs	5,004.11	5,004.11	6.85 %
5008 Youth Program Costs	1,428.51	1,428.51	1.95 %
Total Cost of Goods Sold	\$6,761.63	\$6,761.63	9.25 %
GROSS PROFIT	\$66,310.22	\$66,310.22	90.75 %
Expenses			
6000 Employee Costs	134,852.30	134,852.30	184.55 %
7010 Advertising & Marketing	2,703.57	2,703.57	3.70 %
7020 Bank Service Charges	3,958.58	3,958.58	5.42 %
7025 Cash Short/Over	-30.00	-30.00	-0.04 %
7026 Charitable Contribution	990.00	990.00	1.35 %
7030 Dues & Subscriptions	3,250.00	3,250.00	4.45 %
7035 Equipment Rents & Leases	624.31	624.31	0.85 %
7050 Insurance	26,629.50	26,629.50	36.44 %
7060 Licenses & Fees	1,575.00	1,575.00	2.16 %
7070 Maintenance	23,391.20	23,391.20	32.01 %
7084 Meals & Entertainment	102.48	102.48	0.14 %
7090 Office Supplies	2,004.56	2,004.56	2.74 %
7150 Professional Fees	7,999.50	7,999.50	10.95 %
7180 Security	364.95	364.95	0.50 %
7210 Telephone and Internet	1,676.32	1,676.32	2.29 %
7230 Uniforms & Apparel	176.54	176.54	0.24 %
7250 Utilities	9,350.38	9,350.38	12.80 %
Total Expenses	\$219,619.19	\$219,619.19	300.55 %
NET OPERATING INCOME	\$ -153,308.97	\$ -153,308.97	-209.81 %
Other Income			
8040 TVRPD Development Fee Revenues	19,233.00	19,233.00	26.32 %
Total Other Income	\$19,233.00	\$19,233.00	26.32 %
NET OTHER INCOME	\$19,233.00	\$19,233.00	26.32 %
NET INCOME	\$ -134,075.97	\$ -134,075.97	-183.49 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

July 2021

	TOTAL			
	JUL 2021	JUL 2020 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	3,918.03	5,045.24	-1,127.21	-22.34 %
4020 Interest Income	0.00	43.74	-43.74	-100.00 %
4030 Adult Program Revenues	5,569.00	-4,318.50	9,887.50	228.96 %
4050 Facility Revenue	29,302.01	24,451.00	4,851.01	19.84 %
4210 Events Revenues	1,470.00	90.00	1,380.00	1,533.33 %
4213 Operational Grants	10,000.00		10,000.00	
4300 Youth Program Revenues	26,434.88	-5,780.00	32,214.88	557.35 %
4650 Discounts given	-3,622.07	-160.00	-3,462.07	-2,163.79 %
Total Income	\$73,071.85	\$19,371.48	\$53,700.37	277.21 %
Cost of Goods Sold				
5001 Adult Program Costs	329.01		329.01	
5005 Events Costs	5,004.11	545.00	4,459.11	818.19 %
5008 Youth Program Costs	1,428.51	1,082.52	345.99	31.96 %
5110 Scholarship Fund Expense		113.10	-113.10	-100.00 %
Total Cost of Goods Sold	\$6,761.63	\$1,740.62	\$5,021.01	288.46 %
GROSS PROFIT	\$66,310.22	\$17,630.86	\$48,679.36	276.10 %
Expenses				
6000 Employee Costs	134,852.30	72,059.57	62,792.73	87.14 %
7010 Advertising & Marketing	2,703.57	156.00	2,547.57	1,633.06 %
7020 Bank Service Charges	3,958.58	1,410.71	2,547.87	180.61 %
7025 Cash Short/Over	-30.00		-30.00	
7026 Charitable Contribution	990.00		990.00	
7030 Dues & Subscriptions	3,250.00	2,700.58	549.42	20.34 %
7035 Equipment Rents & Leases	624.31		624.31	
7050 Insurance	26,629.50	24,655.50	1,974.00	8.01 %
7056 Interest Expense		1,266.81	-1,266.81	-100.00 %
7060 Licenses & Fees	1,575.00	261.50	1,313.50	502.29 %
7070 Maintenance	23,391.20	5,010.10	18,381.10	366.88 %
7084 Meals & Entertainment	102.48	44.86	57.62	128.44 %
7090 Office Supplies	2,004.56	2,866.41	-861.85	-30.07 %
7120 Professional Development		814.00	-814.00	-100.00 %
7150 Professional Fees	7,999.50	11,169.36	-3,169.86	-28.38 %
7180 Security	364.95	224.95	140.00	62.24 %
7210 Telephone and Internet	1,676.32	1,901.57	-225.25	-11.85 %
7230 Uniforms & Apparel	176.54	356.83	-180.29	-50.53 %
7250 Utilities	9,350.38	6,078.07	3,272.31	53.84 %
Total Expenses	\$219,619.19	\$130,976.82	\$88,642.37	67.68 %
NET OPERATING INCOME	\$ -153,308.97	\$ -113,345.96	\$ -39,963.01	-35.26 %
Other Income				
8040 TVRPD Development Fee Revenues	19,233.00	6,411.00	12,822.00	200.00 %



Tehachapi Valley Recreation and Park District

Profit & Loss Prior Year Comparison

July 2021

	TOTAL			
	JUL 2021	JUL 2020 (PY)	CHANGE	% CHANGE
Total Other Income	\$19,233.00	\$6,411.00	\$12,822.00	200.00 %
NET OTHER INCOME	\$19,233.00	\$6,411.00	\$12,822.00	200.00 %
NET INCOME	\$ -134,075.97	\$ -106,934.96	\$ -27,141.01	-25.38 %



Tehachapi Valley Recreation and Park District

Statement of Cash Flows

July 2021

	TOTAL
OPERATING ACTIVITIES	
Net Income	-134,075.97
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-200.00
1092 Credit Card Receivables	185.00
1093 Heartland Merchant Services Receivable	26,002.01
2000 Accounts Payable-General Fund	-27,667.34
2010 Cardmember Services Payable	2,624.65
2200 Suspense	0.00
2207 Sales tax payable	-90.61
2208 Kern County Loan Payable	450,000.00
2211 Payroll Liabilities:CalPERS Payable	0.00
2231 Payroll Liabilities:Health Plan Payable	-448.56
2241 Payroll Liabilities:AFLAC Payable	0.00
2250 Payroll Liabilities:Payroll Tax Liabilities	1,428.53
2252 Payroll Liabilities:GVAP2 Payable	0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	451,833.68
Net cash provided by operating activities	\$317,757.71
INVESTING ACTIVITIES	
1162.1 Improvement Work in Progress	-641.50
Net cash provided by investing activities	\$ -641.50
FINANCING ACTIVITIES	
3010 Net Investment In Capital Assets	-19,233.00
3022 Restricted Funds:Capital Projects	19,233.00
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$317,116.21
Cash at beginning of period	1,199,251.20
CASH AT END OF PERIOD	\$1,516,367.41



Tehachapi Valley Park and Recreation District

TVRPD Budget vs. Actual 2021-2022

July 2021

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	3,918.03	1,052,127.00	1,048,208.97	99.63 %
4020 Interest Income	0.00	10,000.00	10,000.00	100.00 %
4020.1 Interest Income Cap Proj Fund	0.00		0.00	
4030 Adult Program Revenues	5,569.00	26,950.00	21,381.00	79.34 %
4050 Facility Revenue	29,302.01	241,460.00	212,157.99	87.86 %
4210 Events Revenues	1,470.00	75,220.00	73,750.00	98.05 %
4213 Operational Grants	10,000.00	90,250.00	80,250.00	88.92 %
4216 Scholarship Donations		1,500.00	1,500.00	100.00 %
4300 Youth Program Revenues	26,434.88	268,060.00	241,625.12	90.14 %
4610 Billable Expense Income		10,150.00	10,150.00	100.00 %
4650 Discounts given	-3,622.07	-10,000.00	-6,377.93	63.78 %
Total Income	\$73,071.85	\$1,765,717.00	\$1,692,645.15	95.86 %
Cost of Goods Sold				
5001 Adult Program Costs	329.01	4,800.00	4,470.99	93.15 %
5002 Fish Stocking		10,000.00	10,000.00	100.00 %
5004 Contracted Classes Costs		4,000.00	4,000.00	100.00 %
5005 Events Costs	5,004.11	96,970.00	91,965.89	94.84 %
5008 Youth Program Costs	1,428.51	32,380.00	30,951.49	95.59 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund		2,000.00	2,000.00	100.00 %
5117 Walter Dye Scholarship Fund		2,000.00	2,000.00	100.00 %
Total 5110 Scholarship Fund Expense		4,000.00	4,000.00	100.00 %
Total Cost of Goods Sold	\$6,761.63	\$152,150.00	\$145,388.37	95.56 %
GROSS PROFIT	\$66,310.22	\$1,613,567.00	\$1,547,256.78	95.89 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	85,640.06	771,830.00	686,189.94	88.90 %
6020 Employee Taxable Allowances		9,200.00	9,200.00	100.00 %
6050 Benefits				
6051 Employee MedDentalVisLife	5,160.64	60,000.00	54,839.36	91.40 %
6055 Employee Retirement CalPERS	4,029.45	42,000.00	37,970.55	90.41 %
6056 CalPERS Unfunded Liability Valuation	25,753.00	20,500.00	-5,253.00	-25.62 %
6058 Employer Taxes	7,894.50	58,000.00	50,105.50	86.39 %
6060 Reimbursed Employee Expenses		500.00	500.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	6,374.65	38,000.00	31,625.35	83.22 %
Total 6050 Benefits	49,212.24	220,500.00	171,287.76	77.68 %
Total 6000 Employee Costs	134,852.30	1,001,530.00	866,677.70	86.54 %
7010 Advertising & Marketing	2,703.57	33,315.00	30,611.43	91.88 %
7015 Loan Repayment		35,897.00	35,897.00	100.00 %



Tehachapi Valley Park and Recreation District

TVRPD Budget vs. Actual 2021-2022

July 2021

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7020 Bank Service Charges	3,958.58	12,500.00	8,541.42	68.33 %
7025 Cash Short/Over	-30.00		30.00	
7026 Charitable Contribution	990.00		-990.00	
7030 Dues & Subscriptions	3,250.00	5,500.00	2,250.00	40.91 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	405.78	800.00	394.22	49.28 %
7037 Office Equipment Rental	218.53	3,500.00	3,281.47	93.76 %
Total 7035 Equipment Rents & Leases	624.31	4,300.00	3,675.69	85.48 %
7050 Insurance				
7052 HUB Insurance		500.00	500.00	100.00 %
7055 Liability Insurance (Gen, Auto, Property)	26,629.50	54,000.00	27,370.50	50.69 %
Total 7050 Insurance	26,629.50	54,500.00	27,870.50	51.14 %
7056 Interest Expense		16,000.00	16,000.00	100.00 %
7060 Licenses & Fees	1,575.00	21,000.00	19,425.00	92.50 %
7070 Maintenance				
7071 Pool Chemicals	903.29	12,500.00	11,596.71	92.77 %
7072 Building & Park Maintenance	20,042.11	98,600.00	78,557.89	79.67 %
7073 Accessibility Upgrades		150.00	150.00	100.00 %
7074 Equipment Maintenance	422.95	5,350.00	4,927.05	92.09 %
7075 Fuel	1,176.34	13,000.00	11,823.66	90.95 %
7076 Janitorial Supplies	846.51	11,000.00	10,153.49	92.30 %
7077 Small Tools & Equipment		1,800.00	1,800.00	100.00 %
7079 Fleet Maintenance		7,000.00	7,000.00	100.00 %
Total 7070 Maintenance	23,391.20	149,400.00	126,008.80	84.34 %
7084 Meals & Entertainment	102.48	4,000.00	3,897.52	97.44 %
7090 Office Supplies	2,004.56	22,500.00	20,495.44	91.09 %
7120 Professional Development		7,500.00	7,500.00	100.00 %
7150 Professional Fees				
7151 Annual Audit	7,000.00	12,500.00	5,500.00	44.00 %
7152 Bookkeeping & Payroll		35,000.00	35,000.00	100.00 %
7153 Information Technology	486.50	12,000.00	11,513.50	95.95 %
7155 Legal	513.00	15,000.00	14,487.00	96.58 %
Total 7150 Professional Fees	7,999.50	74,500.00	66,500.50	89.26 %
7160 Property Tax Collection Fee		12,000.00	12,000.00	100.00 %
7165 Safety Equipment		2,000.00	2,000.00	100.00 %
7180 Security	364.95	3,900.00	3,535.05	90.64 %
7210 Telephone and Internet	1,676.32	27,340.00	25,663.68	93.87 %
7230 Uniforms & Apparel	176.54	6,000.00	5,823.46	97.06 %
7250 Utilities				
7252 Electric Service	5,614.34	44,600.00	38,985.66	87.41 %
7254 Gas Service	1,220.50	17,450.00	16,229.50	93.01 %



Tehachapi Valley Park and Recreation District

TVRPD Budget vs. Actual 2021-2022

July 2021

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7256 Sanitation Services	1,234.55	10,000.00	8,765.45	87.65 %
7258 Water Service	1,280.99	9,455.00	8,174.01	86.45 %
7259 Propane	0.00		0.00	
Total 7250 Utilities	9,350.38	81,505.00	72,154.62	88.53 %
Total Expenses	\$219,619.19	\$1,575,187.00	\$1,355,567.81	86.06 %
NET OPERATING INCOME	\$ -153,308.97	\$38,380.00	\$191,688.97	499.45 %
Other Income				
8040 TVRPD Development Fee Revenues	19,233.00		-19,233.00	
Total Other Income	\$19,233.00	\$0.00	\$ -19,233.00	0.00%
NET OTHER INCOME	\$19,233.00	\$0.00	\$ -19,233.00	0.00%
NET INCOME	\$ -134,075.97	\$38,380.00	\$172,455.97	449.34 %



Tehachapi Valley

Recreation & Park District

FACILITY SUPERVISOR

SALARY RANGE

\$62,400-\$70,000 Annually DOE

POSITION: FACILITY SUPERVISOR

REPORTS TO: BUSINESS MANAGER

SUPERVISES: Brite Lake Volunteer Camp Hosts and Seasonal Brite Lake Specialists

CATEGORY: FULL TIME

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 the Facility Supervisor.

POSITION SUMMARY

Under general direction of the Business Manager, the Facility Supervisor is responsible for providing or supervising all facility and camping reservations, program registrations, clerical, and administrative support to ensure that District services are provided in an effective and efficient manner. In addition to these responsibilities also includes supervising personnel at Brite Lake, and the purchasing of supplies, materials, and equipment for the property. Performs other work as required and may work irregular hours, including evenings, weekends, holidays, and be willing to work outdoors in all weather conditions. The Facility Supervisor works closely with all Departments (Business, Operations, and Recreation) as it relates to finances, money handling, maintenance repairs, improvements to the parks, and with special and annual events facilitated at the park.

ESSENTIAL JOB FUNCTIONS

- Consistently promotes a positive, professional image of the District and provide excellent customer service.
- Greets, assists, and provides detailed information to patrons and the public.
- Answers District office phone calls and field District related questions; directs specific public inquires to appropriate Departments.
- Records and registers facility reservations, activities, and patron registrations into the District's recreation software system; advises appropriate staff.
- Maintains District Registration software.
- Maintains Brite Lake Reservation software
- Maintains facility calendars.
- Assists Business Manager in District accounts receivable.
- Process registrations; receiving fees, receipting, and deposits.
- Conducts a wide array of secretarial and clerical duties; draft, submit and file various District forms, letters, and communications.

- Coordinates facilities for District and various program use.
- Maintains inventory of supplies and equipment; distributes supplies and equipment; assists with ordering office supplies and equipment.
- Assists the Business Manager/Clerk of the Board with TVRPD board meetings and transcription of minutes.
- Reports accidents and unsafe conditions as they occur to the Business Manager or assigned supervisor.
- Assists with District office cleaning, sanitation, and organization.
- Supervises Volunteer Brite Lake Camp Hosts and Seasonal Brite Lake Specialists.
- Monitor employee and volunteer professionalism.
- Develops procedures for initiating, supervising, and evaluating personnel and services
- Recommends purchasing and inventory for Facilities.
- Works closely with the District Manager in developing marketing strategies and materials to promote Brite Lake
- Recommends, assists, and maintains current Facility signage of all rules, policies, and regulations.
- Recruitment of volunteers and personnel
- Monitor the day-to-day operations of Brite Lake to include regular park visits, handling and resolving complaints, appropriation of materials and supplies, and formulization and organizing park maps and materials
- Attends and participates in staff meetings and training sessions.
- Maintains a safe and secure working environment.
- All other duties assigned.

The above statements are intended to describe the general nature and level of work performed by a person in this position. They are not to be construed as an exhaustive list of all duties that may be performed in such a position.

QUALIFICATIONS

Core Competencies and Skill Sets

- Ability to communicate orally and in writing with staff members and/or supervisor and have working knowledge of appropriate technology in order to best serve the public; Microsoft Office Programs, Digital and Social Media.
- Prioritize job tasks and complete them within specified time frames meeting strict deadlines.
- Ability to function successfully within a team environment.
- Commitment to providing outstanding customer service.
- Interact with customers and co-workers in a positive and courteous manner.

Personal Attributes

- Diplomatic, tactful, creative, discreet, flexible, resourceful, dependable, well-organized, friendly, emotionally mature, and professional.
- Compliment co-workers and peers without exhibiting behavioral extremes and respond appropriately to criticism from a supervisor.
- Communicate effectively.
- Work with trustworthiness and integrity and with a clear commitment to TVRPD core values and principals.

- Self-motivated with ability to manage work with limited direct supervision.
- Exercise independent judgment and initiative with competent analytical and problem solving skills within established guidelines.
- Ability to operate effectively under stress; work in a flexible, adaptable, and resilient manner.
- Willingness to perform manual tasks requiring physical exertion.
- Demonstrate awareness and sensitivity to gender and diversity.
- Willingness to adapt and learn new skills/approaches.
- Understand, read, and follow instructions.

Education, Training, & Experience

- High School diploma or equivalent.
- Computer proficiency, to include Microsoft Office.
- Social and digital media fluency.
- Working knowledge of recreation POS software highly desired.
- Knowledge of proper money handling practices and procedures.
- Minimum of 2 years previous Management/Administrative experience required.

Licenses and Certificates

- American Red Cross First Aid/CPR/AED certified or wiliness to obtain in three (3) months.
- Valid California driver's license; driving record must comply with District safety standards.

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.

- May be subject to stressful situations involving complex problem solving.
- 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.
- 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.
- Work environments include:
 - Indoor office environment; and
 - Outdoor environmental conditions regardless of weather conditions.

COMPENSATION

Exempt, Salary: DOE

Employment offer contingent on satisfactory SSCI Background check and DMV check.

CLASS HISTORY

Adopted:

Revised: 09/21/2021



Tehachapi Valley
Recreation & Park District

TO: Board of Directors

SUBJECT: TVRPD County Impact Fee

FROM: District Manager

DATE: 9/21/2021

STAFF REPORT

Regular Board Meeting

TITLE: Discussion/Approval to Increase County Park Impact Fee

STAFF RECOMMENDATION: That the Board of Directors approve Resolution #14-21 to increase impact fees in Kern County jurisdiction for both single family and multifamily homes.

FISCAL IMPACT: Approval of this request will result in an increase to the existing County park impact fee in the amount of **\$1,118.60** per single family residential permit and **\$922.92** per multifamily residential permit.

BACKGROUND: TVRPD impact fees, also known as developer impact fees, park impact fees and development/developer fees, are a one-time fee imposed to generate funds for new or expanded park infrastructure required because of new residential development. They cannot be used for ongoing operations and maintenance needs. Special districts, such as TVRPD cannot directly implement an impact fee and thus, work cooperatively with the land use authorities within the jurisdiction; in our case, the City of Tehachapi and Kern County. The Mitigation Fee Act, California Government Code Section 66000-66025 codifies practices of impact fees, including the nexus or connection between impact and regulation, procedures for thorough documentation and proportionate allocations, practices for adopting and protesting impact fees and establishing the reasonable relationship between fee amount and actual impact of the associated development.

Earlier this year, I contacted NOR staff regarding increasing impact fees with the County. In March 2021 TVRPD, NOR and the other six recreation and park districts and one community service district formed a coalition aimed at a comprehensive review of both impact fee and Quimby Act ordinances and their various nuances that influence special district's ability for park development. As a result, a letter was sent to the County of Kern requesting a consideration of the request and the first meeting with Kern County Planning occurred in August 2021.

Emerging from the meeting with Kern County Planning staff was a prompt method for increasing impact fees as well as the positive reception of the review of both Quimby and impact fee ordinances as part of the County of Kern General Plan update. Future changes to the Quimby and impact fee ordinances will be brought to the County Board of Supervisors as warranted as General Plan/Master Plan updates take many months and/or years to fully realize

and as nexus study and census data becomes available. To rectify the immediate request of impact fees on current development, since NOR and TVRPD have an established impact fee ordinance, Kern County Planning staff requested a resolution from each of our Board of Directors and supporting information to bring forth to the County Board of Supervisors for the impact fee increase.

Adoption of Resolution #14-21 approves staff to proceed with the Kern County Planning, Natural Resources Department, and Kern County Board of Supervisors to increase the park impact fee from \$2,137 to \$3,255.60 for single family and from \$1,267 to \$2,189.92 for multifamily.



Parks & Recreation and Civic Facilities Development Impact Fee Study

Draft Report
March 1, 2021



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SECTION 1: INTRODUCTION AND EXECUTIVE SUMMARY

1.1 Background

The purpose of this report is to update the City of Tehachapi's (City) parks and recreation development impact fees and civic facilities development impact fees. Development impact fees are one-time fees paid by new development when building permits are issued by the City. The fees are intended to recover the capital cost of facilities needed to accommodate growth. They do not collect revenues to fund routine maintenance or operations.

The City's parks and recreation impact fee was last updated May 2006 via Resolution No. 11-06. It should be noted that the parks impact fee has two aspects – a City facilities fee paid by inside-City development and a Tehachapi Valley Regional Parks District (TVRPD) facilities fee paid by outside-City (County) development. The parks and recreation fee is charged to residential development only. Example facilities funded by the fees include playground equipment, sports fields, park restrooms, community meeting areas, and City or TVRPD staff offices. Parkland acquisition or park In-lieu fees are not considered in this report. Residential development agreements typically require builders to construct or fund local parks serving their developments. The cost of development-specific parks is not evaluated in this study.

The City's civic impact fee was last updated July 2009 via Resolution No. 24-09. The resolution allows for annual inflationary increases to the fee, although the City has never implemented such increases. The civic fee includes both City administrative facilities (such as the City Hall annex) as well as police department facilities. The civic fee is charged to both residential and commercial development.

1.2 Current Development Impact Fees

The current parks and civic impact fees are shown in Table 1. Parks and recreation fees are charged to residences and not charged to businesses. The parks impact fee is assessed on a per dwelling unit basis. Multifamily dwelling units are charged a lower fee than single family dwelling units based on lower average occupancy and thus lower average use of facilities. The civic impact fee is charged to both residential and nonresidential development. Nonresidential fee categories are divided between commercial and industrial development and are charged in increments of 1,000 square feet (sq ft). The commercial impact fee is higher than the industrial fee, reflecting a greater density of employees on average.

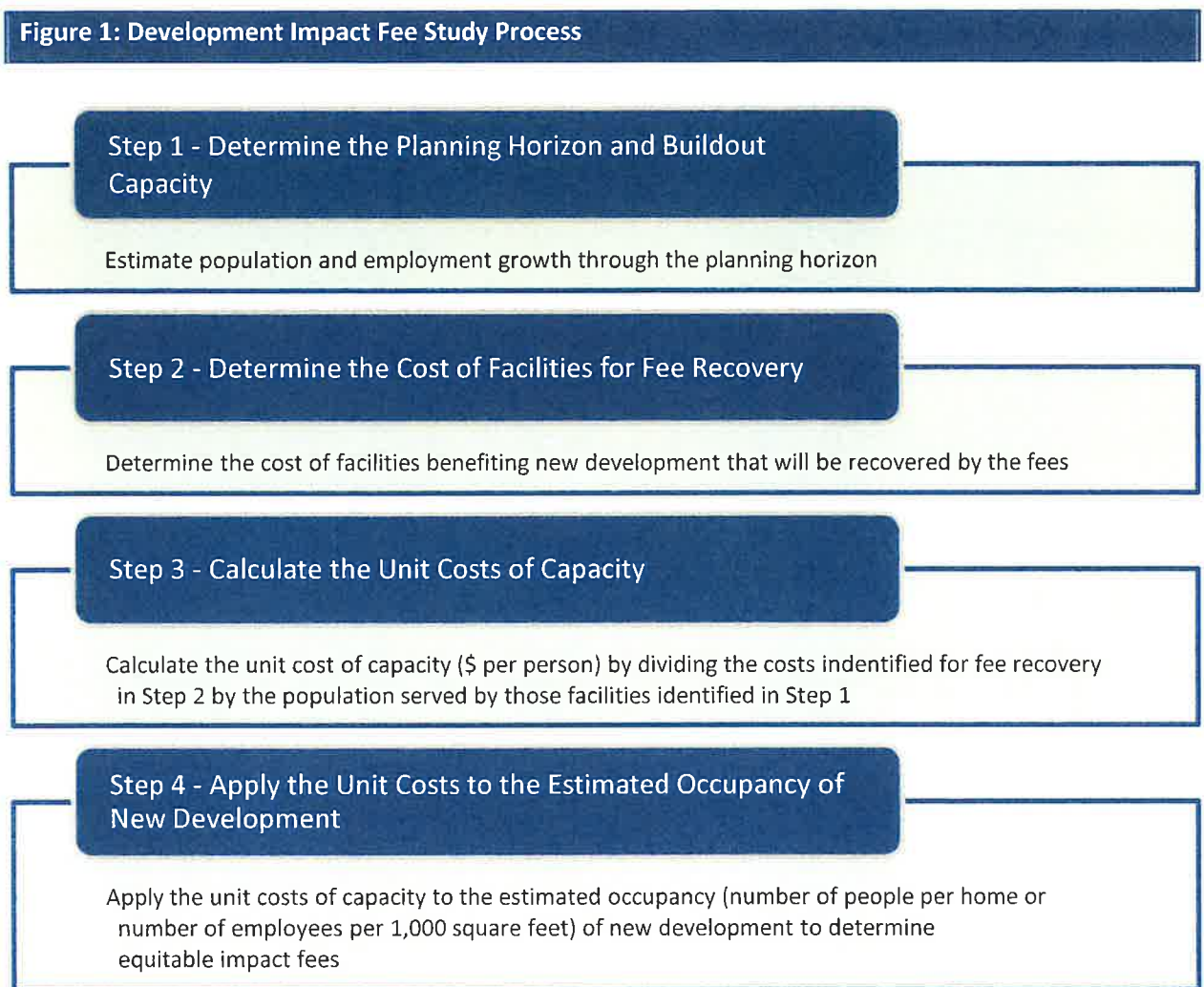
Table 1: Current Parks and Civic Development Impact Fees Parks and Civic Facilities Development Impact Fee Study City of Tehachapi		
Category	Current Fee	
Parks & Recreation (City share)		
Single Family	\$2,137.00	per dwelling unit
Multifamily	\$1,267.00	per dwelling unit
Parks & Recreation (TVRPD share)		
Single Family	\$2,137.00	per dwelling unit
Multifamily	\$1,267.00	per dwelling unit
Civic & Police		
Single Family	\$2,056.00	per dwelling unit
Multifamily	\$1,354.00	per dwelling unit
Commercial	\$2,128.00	per 1,000 sqft
Industrial	\$1,059.00	per 1,000 sqft

1.3 Legal Requirements

The Mitigation Fee Act (California Government Code Sections 66000 through 66025) describes the legal requirements pertaining to establishing impact fees (also called capacity fees or connection fees). The Act requires that for any fee to be adopted, the City must identify facilities that benefit new growth and development and determine a fair value or cost of those facilities. The cost of facilities attributable to new development must be proportional to the share of facilities the development uses. This report provides an administrative record to identify and document the facilities benefitting growth, the cost and capacity of these facilities, and the calculation of proposed impact fees based on new development’s proportionate share of the costs described.

1.4 Impact Fee Study Process

The fee study process is summarized in the figure below.



1.5 Proposed Fees

The current and proposed fees are provided in Table 2.

Table 2: Current and Proposed Fee Comparison Parks and Civic Facilities Development Impact Fee Study City of Tehachapi			
Category	Current Fee	Proposed Fee	
Parks & Recreation (City share)			
Single Family	\$2,137.00	\$3,401.47	per dwelling unit
Multifamily	\$1,267.00	\$2,288.04	per dwelling unit
Parks & Recreation (TVRPD share)			
Single Family	\$2,137.00	\$3,255.60	per dwelling unit
Multifamily	\$1,267.00	\$2,189.92	per dwelling unit
Civic & Police			
Single Family	\$2,056.00	\$3,814.32	per dwelling unit
Multifamily	\$1,354.00	\$2,565.75	per dwelling unit
Commercial	\$2,128.00	\$3,631.81	per 1,000 sqft
Industrial	\$1,059.00	\$1,808.11	per 1,000 sqft

Figure 2 is a chart comparing the current and proposed single family residential parks and recreation fees with the fees charged by comparable public agencies. The Cities of California City and Shafter were surveyed but do not charge parks and recreation impact fees. The survey does not include in-lieu or parkland dedication fees. The City's current fee is in the middle range of surveyed impact fees. The proposed inside-City fee and the proposed TVRPD fee will both be in the higher range of surveyed agencies.

Figure 3 compares the City's current and proposed civic fees (including police fees) with the fees charged by other local agencies. The Cities of Bakersfield, California City, and Shafter were surveyed but do not charge civic facility impact fees. The City's current fee is in the higher range of surveyed agencies. Significant civic fees are not common in the local area; however, they are used by other agencies throughout the state.

Figure 4 is a chart comparing the combined parks and civic inside-City fees with the fees of other local agencies.

Figure 2: Single Family Residential Parks & Recreation Development Impact Fees

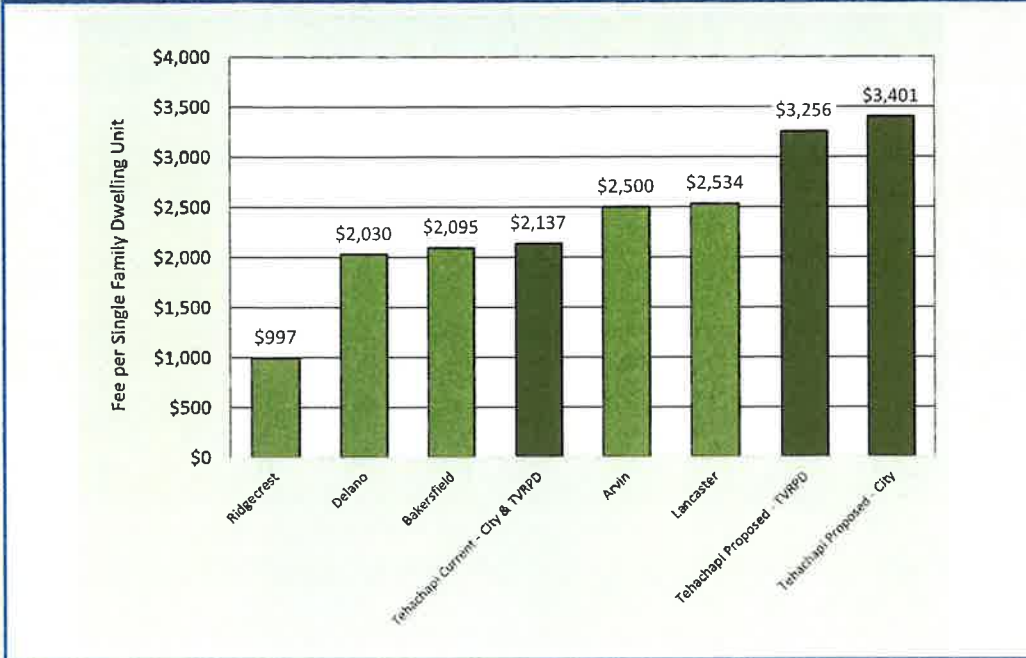


Figure 3: Single Family Civic Development Impact Fees

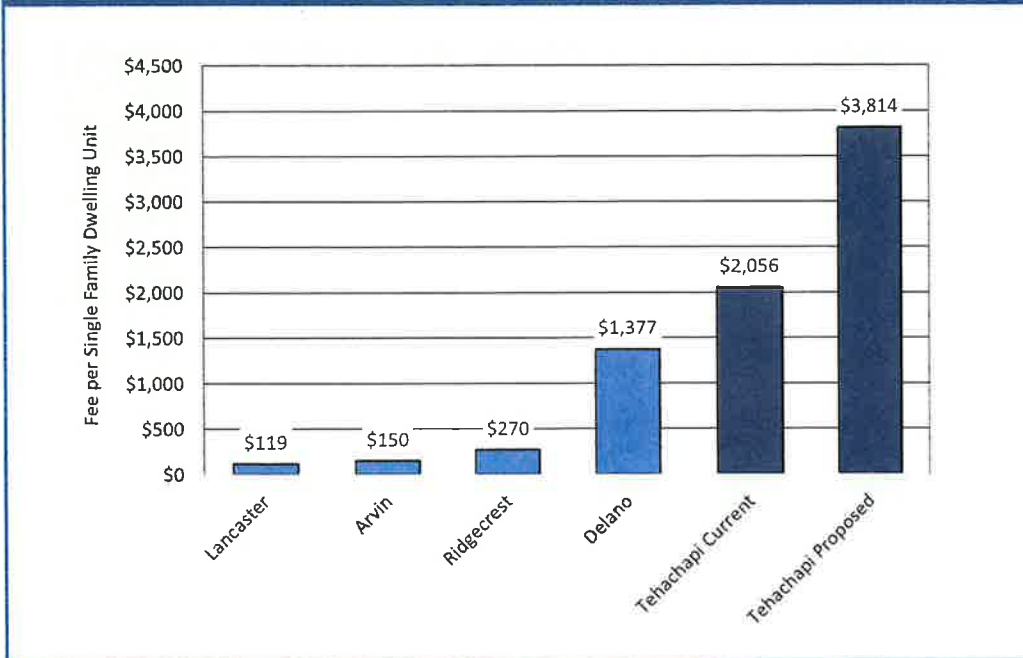
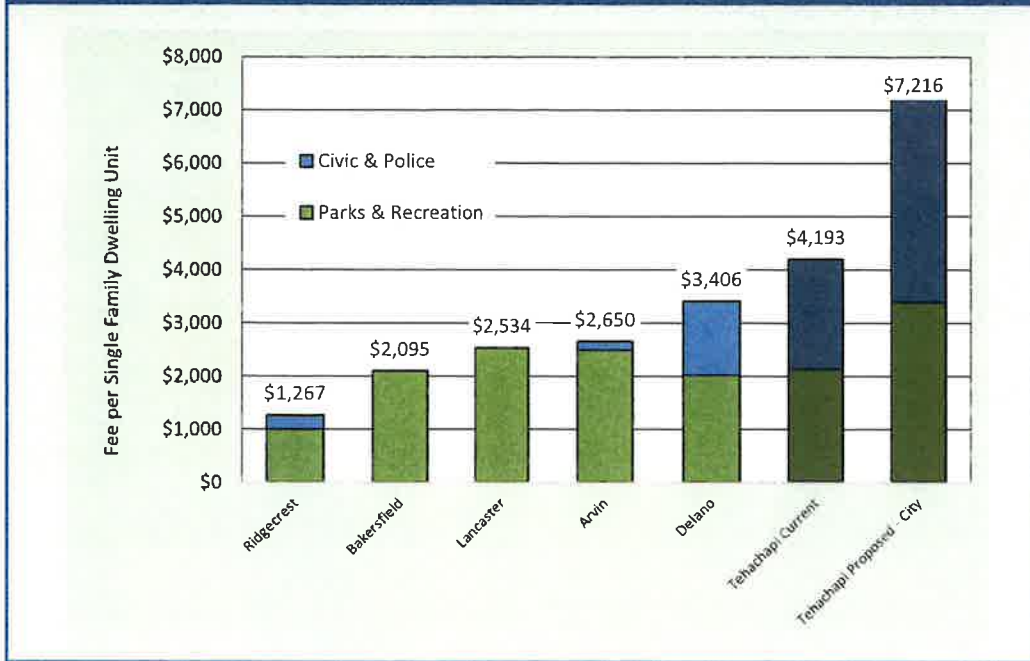


Figure 4: Single Family Parks and Civic Development Impact Fees



SECTION 2: LEGAL REQUIREMENTS AND METHODOLOGY

This section provides a review of the economic and legal foundations for development impact fees. The basic economic philosophy behind the imposition of development impact fees is that the costs of providing infrastructure should be paid by new development receiving the benefits of the infrastructure so that no one group subsidizes any other group (such as existing residents subsidizing improvements that only benefit new development). In establishing any fee or charge, achieving equity is one of the primary goals. In the case of development impact fees, this goal has been expressed in the form of “growth should pay for growth.”

2.1 Legal Requirements

Development impact fees (also called connection fees or capacity fees) must be assessed according to the requirements laid out in the Mitigation Fee Act (California Government Code Sections 66000 through 66025). This Act lays out five major requirements for imposing impact fees. When determining fees, the City must identify and document:

1. The purpose of the fee.
2. The use of the fee (including the facilities to be financed).
3. A reasonable relationship between the fee’s use and the type of development project on which it is imposed.
4. A reasonable relationship between the need for public facilities and the type of development projects on which fees are imposed.
5. A reasonable relationship between the amount of the fee and the cost or portion of the public facilities funded through fee revenue.

This report is intended to document and calculate the maximum justified civic and parks facilities fees according to these provisions of the Mitigation Fee Act.

2.2 Fee Methodologies

There are several industry standard methodologies for calculating impact fees for planned facilities and allocating appropriate costs to new development. The three most common methods are the buy-in method, the average cost method, and the expansion method. The expansion method was selected for most of the facility costs recovered in the fees. This method was selected because planned projects over the planning horizon are triggered by and will benefit new development. In addition to expansion project costs, the parks impact fee is proposed to recover TVRPD debt service costs for improvements at Central Park, West Park, and Brite Lake. The average cost method was selected for these improvements because they will benefit all residents (existing and growth) through 2031. The average cost method was also selected for the Events Center infrastructure because it will provide benefit to all customers through 2041.

2.2.1 Buy-in Method

The buy-in concept is most appropriate for existing infrastructure that has excess capacity to serve new connections through buildout. This method is based on the premise that new development should pay an amount equal to the investment already made by existing ratepayers in the facilities. Once a new connection has paid its fee, the new connection becomes equivalent to existing ratepayers and shares the responsibility for existing facilities via the payment of rates, usage fees, or taxes, as appropriate. The value of existing facilities is calculated using the reproduction cost new less depreciation (RCNLD) method.

2.2.2 Average Cost Method

The average cost method is used when planned facilities will benefit both new development and existing users. It is appropriate when new facility standards will surpass the standards of existing facilities and all users will share the new facilities. Under this method, impact fees are calculated based on the value of both existing and planned facilities divided by both existing and new demand.

2.2.3 Expansion Method

The expansion method is the recommended method when planned facilities will serve only new development and would not be needed absent development (i.e., the project is “triggered” by growth). This method would be appropriate for either entirely new facilities or expansions of existing facilities that are only needed due to new development. Fees are calculated based on the ratio of the cost of planned facilities that will serve new development to estimated demand or impact from new development.

SECTION 3: PLANNING HORIZON

The City has established a ten-year planning horizon for the parks and recreation development impact fee and a twenty-year planning horizon for the civic development impact fee update. Thus, this section estimates residential and commercial development through 2031 and 2041.

3.1 Population Projection

Table 3 estimates the City's and TVRPD's residential population through 2031 and Table 4 estimates the City's service population (residents and employees) through 2041. The California Department of Finance lists the City's current population as 12,758. However, this estimate includes the inmate population of the California Correctional Institution (CCI). Deducting CCI's population yields a current City population of about 9,058. The City's 2031 population is estimated at about 10,360 people based on the average annual growth rate over the past twenty years. Current 2021 population represents about 87% of the 2031 buildout population and new growth from 2021 to 2031 is estimated to represent about 13% of the buildout population. Growth through 2041 is estimated in Table 4. The City's 2041 population is estimated at about 11,660 people. New growth from 2021 to 2041 is estimated to represent about 22% of the 2041 buildout population.

The estimated service area population of the TVRPD is based on the Tehachapi Area population, excluding the CCI inmate population and the populations of Stallion Springs and Bear Valley. These excluded communities are not served by TVRPD but are located within the boundaries of the US Census's estimate of the Tehachapi Area population. The boundaries of the TVRPD are illustrated in Figure 5. TVRPD estimates its current service population at about 22,796. Excluding the City's population of 9,058 yields an estimate of 13,738 for the current outside-City population served by the TVRPD. TVRPD's 2031 outside-City service area population estimate is about 15,700.

**Table 3: 10-year Population Projection
Parks and Civic Facilities Development Impact Fee Study
City of Tehachapi**

Total City Population [1]	12,758	
Less CCI Inmate Population [2]	<u>(3,700)</u>	
Estimated City Population	9,058	87.4%
Growth from 2021 to 2031	<u>1,303</u>	<u>12.6%</u>
Total 2031 City Population [3]	10,361	100.0%
Current TVRPD Service Area Population [4]	13,738	87.4%
Growth from 2021 to 2031	<u>1,977</u>	<u>12.6%</u>
Total 2031 TVRPD Service Area Population	15,715	100.0%

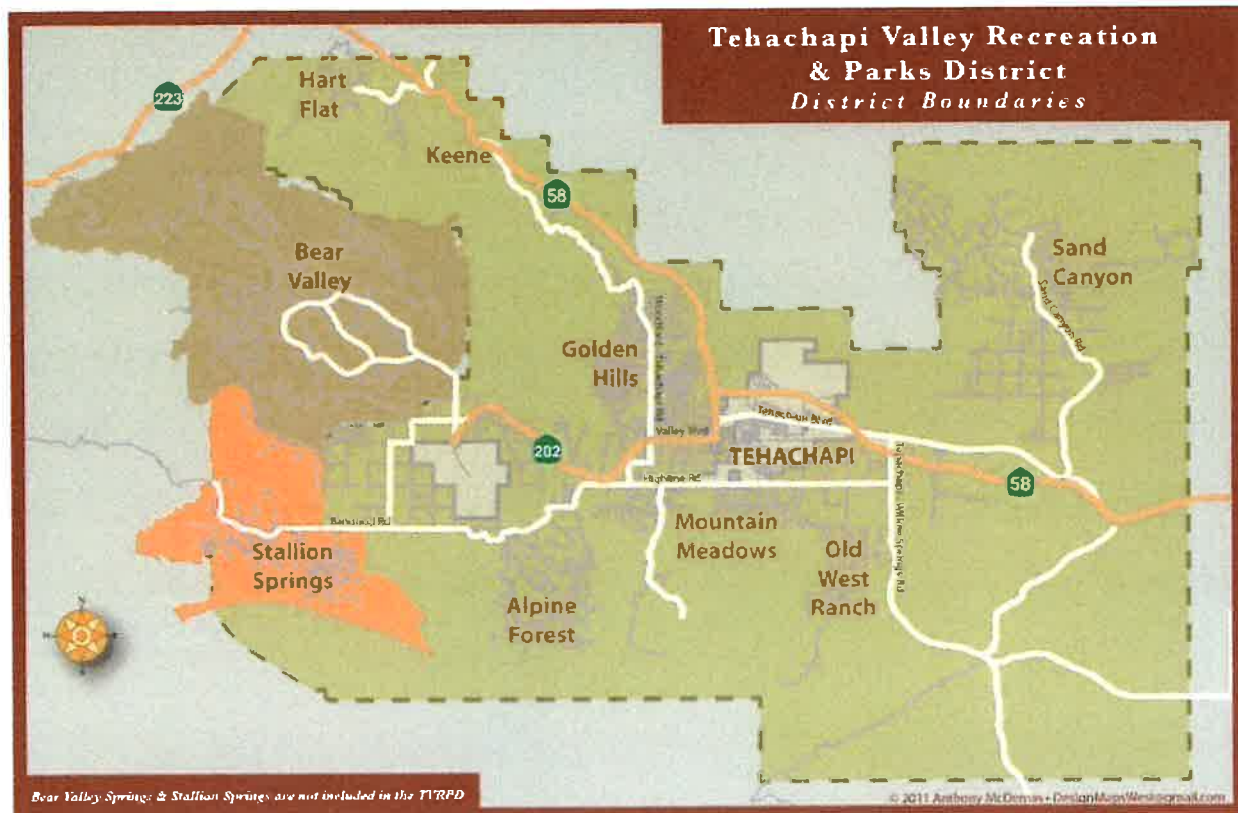
1 - January 1, 2020 population taken from California Department of Finance Demographic Research Unit Report E-1 "Population Estimates for Cities, Counties, and the State January 1, 2019 and 2020"
 2 - January 2020 inmate population of California Correctional Institution (CCI) taken from the quarterly statistical report (SB601).
 3 - Current population escalated by the average growth rate from 2000 to 2020
 4 - Taken from the TVRPD's "Master Plan - Final September 2013", Table 2.4, less estimated City population (22,796 total service area population less 9,058 City population)

**Table 4: 20-year Population Projection
Parks and Civic Facilities Development Impact Fee Study
City of Tehachapi**

Total City Population [1]	12,758	
Less CCI Inmate Population [2]	<u>(3,700)</u>	
Estimated City Population	9,058	77.7%
Growth from 2021 to 2041	<u>2,606</u>	<u>22.3%</u>
Total 2041 City Population [3]	11,664	100.0%

1 - January 1, 2020 population taken from California Department of Finance Demographic Research Unit Report E-1 "Population Estimates for Cities, Counties, and the State January 1, 2019 and 2020"
 2 - January 2020 inmate population of California Correctional Institution (CCI) taken from the quarterly statistical report (SB601).
 3 - Current population escalated by the average growth rate from 2000 to 2020

Figure 5: TVRPD District Boundary Map



Source: TVRPD

3.2 Impact of Growth on Civic Facilities

Table 5 projects nonresidential development through 2041. From 2021 to 2041, it is estimated that employment will increase from about 3,700 to about 5,500 jobs. Table 5 also estimates the impact of growth on the City’s civic facilities. To compare the relative impacts of residential and commercial development, a civic weighting factor was determined. While employees have 40 hours per working week to use civic facilities, residents have the opportunity to use civic facilities during the 128 non-working hours per week. Thus, employees are assigned a weighting factor of 0.31 (the ratio of 40 to 128 hours) due to the lower relative impact of nonresidential development on civic facilities.

Table 5: Civic Facilities Service Population Parks and Civic Facilities Development Impact Fee Study City of Tehachapi				
	Residents	Employees		
Existing	9,058	3,700	[1]	
Growth	<u>2,606</u>	<u>1,763</u>		
Total 2041	11,664	5,463	[2]	
Weighting Factor	1.00	0.31	[3]	
Weighted Population	Residents	Employees	Total	
Existing	9,058	1,147	10,205	76.4%
Growth	<u>2,606</u>	<u>546</u>	<u>3,152</u>	<u>23.6%</u>
Total 2041	11,664	1,693	13,357	100.0%
1 - City of Tehachapi, Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2019, page 110				
2 - Kern Council of Governments, 2018 Regional Transportation Plan, Table 3-5; 2042 employment estimate adjusted to 2041				
3 - Based on the ratio of 40 working hours per week to 128 non-working hours per week				

3.3 Impact of Growth on Police Facilities

Table 6 estimates the impact of growth on the City’s police facilities. Similar to the estimate for civic facilities, a weighting factor was used to account for the fact that residents and employees in the City do not create equal demand for City police facilities. Nonresidential development has a greater impact on police services and facilities than residential growth. The City’s prior impact fee study conducted a detailed analysis of police department service calls and determined that each job created in the City results in about 3.82 times more service calls than each new City resident. Thus, nonresidential development is assessed a weighting factor of 3.82.

**Table 6: Police Facilities Service Population
Parks and Civic Facilities Development Impact Fee Study
City of Tehachapi**

	Residents	Employees		
Existing	9,058	3,700		
Growth	<u>2,606</u>	<u>1,763</u>		
Total 2041	11,664	5,463		
Weighting Factor	1.00	3.82	[1]	
Weighted Population	Residents	Employees	Total	
Existing	9,058	14,134	23,192	71.3%
Growth	<u>2,606</u>	<u>6,735</u>	<u>9,341</u>	<u>28.7%</u>
Total 2041	11,664	20,869	32,533	100.0%

1 - Weighting factor established in the Public Facilities Impact Fee Final Report, May 2009 based on an analysis of police service call data.

SECTION 4: COST OF FACILITIES

This section establishes the cost of facilities to be recovered in the development impact fees.

4.1 Cost of Parks Facilities

This impact fee update includes an analysis of both City park facility costs and TVRPD facility costs. August 2016, the TVRPD Board of Directors authorized a 15-year loan to purchase and install new playgrounds at West Park and Central Park, install a playground at Brite Lake Pavilion #1, and pour a new basketball court at West Park. These facilities will serve both existing and future residents through 2031. 12.6% of the total debt service cost (principal plus interest) over the life of the loan is allocated to growth based on the estimated population increase from 2021 to 2031 (see Table 3). It is recommended that about \$94,000 in TVRPD debt service costs be recovered in the TVRPD parks and recreation impact fee, as shown in Table 7.

Total debt payments over life of the loan [1]	\$745,515
% allocated to future development based on population growth from 2021 to 2031	12.6%
Amount allocated to growth	\$93,935
1 - 15-year loan issued by TVRPD August 15, 2016 to purchase and install new playgrounds at West Park and Central Park, install a playground at Brite Lake Pavilion #1, and pour a new basketball court at West Park	

In addition to debt service, the impact fee is intended to recover the costs of expanded facilities as shown in Table 8. The City and TVRPD have identified about \$10.4 million in project costs to serve growth through 2031. Projects include enhancement or expansion of facilities at Brite Lake, Central Park, Meadowbrook Park, and Warrior Park, as well as a new gymnasium. The gymnasium construction cost makes up about \$7.3 million of the total project costs but is expected to be funded 90% (about \$6.5 million) via a grant. The Warrior Park project will be funded by the City's impact fees. The Meadowbrook Park project will be funded by TVRPD fees. The cost responsibility for the remaining projects is allocated 40% to the City's impact fees and 60% to TVRPD's impact fees. This allocation was determined because the City's current service population of 9,058 represents about 40% of the total TVRPD service population of 22,796. In total, the City's share of facility costs is about \$1.7 million, TVRPD's share is about \$2.2 million, and about \$6.5 million is grant-funded.

**Table 8: Parks and Recreation Projects
Parks and Civic Facilities Development Impact Fee Study
City of Tehachapi**

Project	Agency	Description	Construction Cost	% Grant Funded	Grant Funding	% City Share	City Expense	% TVRPD Share	TVRPD Expense
Warrior Park Enhancements	City	Construct 2 BBQ kiosks / shade structures at Warrior Park	\$564,720	0%	\$0	100%	\$564,720	0%	\$0
New Gymnasium	City-TVRPD	Construct new activities center, gym, and District office complex	\$7,256,571	90%	\$6,530,914	40%	\$290,263	60%	\$435,394
Meadowbrook Park Phase 4	TVRPD	Additional phases of expansion and improvement to Meadowbrook Park including connecting walking/jogging paths, adding pickleball courts, basketball courts and amphitheater	\$584,064	0%	\$0	0%	\$0	100%	\$584,064
Central Park Bathroom Replacement	City-TVRPD	Relocate and expand restroom facilities	\$443,040	0%	\$0	40%	\$177,216	60%	\$265,824
Brite Lake Expansion	City-TVRPD	Construct additional full hookup RV sites, construct new bathroom facilities, and RV dump station	\$1,560,000	0%	\$0	40%	\$624,000	60%	\$936,000
Total			\$10,408,395		\$6,530,914		\$1,656,199		\$2,221,282

Source: City of Tehachapi and TVRPD staff dated January 14, 2021

4.2 Cost of Civic Facilities

The City determined project costs for civic and police facilities through 2041. While most civic facilities projects will serve expansion only, the construction of event center infrastructure will serve both existing and new residents through 2041. It is recommended that 23.6% of the project cost is allocated to growth based on the estimated civic facilities service population increase from 2021 to 2041 (see Table 5). Based on a total project cost of about \$2.6 million, about \$607,000 in project costs should be recovered from impact fees, as illustrated in Table 9.

Table 9: Event Center Project Cost Allocation Parks and Civic Facilities Development Impact Fee Study City of Tehachapi	
Total cost of Event Center infrastructure [1]	\$2,572,900
% allocated to future development based on population growth from 2021 to 2041 [2]	23.6%
Amount allocated to growth	\$607,204
1 – MKN cost estimate 2 – Resident and employee weighted growth	

Civic and police facilities total expenses to be recovered from impact fees are provided in Table 10. Expansion-related projects include a new public works building and a civic center master plan. New development's share of the event center infrastructure is included. The City also determined that about \$81,000 in debt service costs for the City Hall Annex Building and about \$3.0 million in debt service for the Police Department Headquarters is attributable to growth. In total, the civic facilities fee (including police facilities) is intended to recover about \$6.3 million in expenses.

Table 10: Civic Facilities Expenses
Parks and Civic Facilities Development Impact Fee Study
City of Tehachapi

Project	City Department	Description	Expense
City Hall Annex Building	Development Services	Debt Service on 117 South Robinson Street, City Hall Annex	\$81,346
Event Center Infrastructure	General Gov't/Airport	Construct the utility and transportation infrastructure for the Tehachapi Event Center	\$607,204
Public Works Expansion	Public Works	Construct a new building to house public works staff and materials/equipment	\$2,168,400
Civic Center Expansion Master Plan	General Gov't	Master Plan for proposed Civic Center including City Hall Needs Assessment and Initial Project Design	<u>\$450,000</u>
Civic Subtotal			\$3,306,950
Police Department Building	Police	Debt Service on 210 West C Street Police Headquarters	\$3,016,166
Total (Civic + Police)			\$6,323,116

Source: City of Tehachapi staff provided debt service and construction cost estimates dated February 8, 2021; no grant funding is anticipated

SECTION 5: FEE CALCULATION

This section provides the impact fee calculations. The cost of infrastructure is divided by estimated service area growth and then multiplied by average occupancy.

5.1 Parks and Recreation Fee Calculation

Table 11 provides the parks and recreation impact fee calculation. The City's share of expanded facilities costs from Table 8 is reduced by the parks impact fee fund balance of about \$62,000 and divided by the City's population growth from 2021 to 2031 (from Table 3). TVRPD's share of expanded facility costs is added to the debt service calculated in Table 7 and divided by TVRPD's county service area growth. The City's impact fee is calculated as \$1,223.55 per person and the TVRPD fee is \$1,171.08 per person.

The cost per person is then multiplied by average occupancy to determine the total fee per dwelling unit. The California Department of Finance estimates the average home in the City houses 2.78 people, which yields a City impact fee of \$3,401.47 per single family dwelling and a TVRPD fee of \$3,255.60 per single family dwelling.

Typical occupancy for multifamily dwelling units was not available at the City level but is estimated at 1.87 people per home in East Kern County by the American Community Survey. The recommended multifamily parks impact fee is \$2,288.04 per dwelling unit inside the City and \$2,189.92 per dwelling unit for the TVRPD fee. It should be noted that the City groups all types of multifamily homes into the multifamily category, including apartments, condominiums, townhouses, duplexes, triplexes, mobile homes, RV park spaces, and accessory dwelling units. A literature review was conducted, and detailed information was not available to justify multifamily subcategories based on the type of multifamily home.

Table 11: Parks & Rec Fee Calculation
Parks and Civic Facilities Development Impact Fee Study
City of Tehachapi

	City Share	TVRPD Share
Impact Fee Cost Recovery		
Debt Service for TVRPD Existing Facilities	NA	\$93,935
Expansion Project Cost	\$1,656,199	\$2,221,282
Less Existing Impact Fee Funds [1]	<u>(\$61,914)</u>	<u>\$0</u>
Total for Cost Recovery	\$1,594,284	\$2,315,217
Population Growth from 2021 to 2031	1,303	1,977
Cost per person	\$1,223.55	\$1,171.08
	per person	per person
# of people per single family (SF) home [2]	2.78	2.78
Single family impact fee	\$3,401.47	\$3,255.60
	per SF dwelling unit	per SF dwelling unit
# of people per multifamily (MF) home [3]	1.87	1.87
Multifamily (MF) impact fee	\$2,288.04	\$2,189.92
	per MF dwelling unit	per MF dwelling unit

1 - Fund balance as of 1/5/2021 provided by the City
2 - Taken from California Department of Finance Demographic Research Report Unit E-5 Population and Housing Estimates for Cities, Counties, and the State, 2011-2020 with 2010 Census Benchmark dated 1/1/2020. Average for all types of housing units in Tehachapi.
3 - Taken from the 2019 American Community Survey, average occupancy for multifamily units in East Kern County is 1.87 people per home. City-specific data is not available.

5.2 Civic Fee Calculation

Table 12 calculates the cost per person for the civic and police components of the impact fee. The civic facility expansion cost from Table 10 is divided by the weighted population growth (residents and employees) from Table 5. The police department building debt service cost is divided by the weighted population growth from Table 6. The cost per person is then multiplied by the weighting factor. Residents have a weighting factor of 1.0 per person. Commercial development has a weighting factor of 0.31 for civic facilities and 3.82 for police facilities.

Table 12: Civic Facilities Unit Cost of Capacity Parks and Civic Facilities Development Impact Fee Study City of Tehachapi			
	Civic	Police	Total (Civic + Police)
Impact Fee Cost Recovery			
Debt Service for Police Dept Building	\$0	\$3,016,166	
Expansion Project Cost	\$3,306,950	\$0	
Less Existing Impact Fee Funds [1]	<u>\$0</u>	<u>\$0</u>	
Total for Cost Recovery	\$3,306,950	\$3,016,166	
Weighted Population Growth from 2021 to 2041	3,152	9,341	
Base cost per person	\$1,049.16	\$322.90	
	per person	per person	
Weighted cost per person			
Residents (1x)	\$1,049.16	\$322.90	\$1,372.06
Employees (0.31x civic; 3.82x police)	\$325.24	\$1,233.48	\$1,558.72
1 - Assumed to be \$0 due to outstanding loan balance			

Table 13 calculates the single family and multifamily civic impact fees. The weighted cost per resident is multiplied by 2.78 occupancy for single family development and results in a fee of \$3,814.32. The multifamily fee is \$2,565.75 per dwelling unit based on 1.87 occupancy per multifamily unit.

Table 13: Residential Civic Facilities Impact Fee Calculation
Parks and Civic Facilities Development Impact Fee Study
City of Tehachapi

	Civic	Police	Total (Civic + Police)
Weighted cost per resident	\$1,049.16	\$322.90	\$1,372.06
# of people per single family (SF) home	2.78	2.78	
Single family impact fee	\$2,916.66 per SF dwelling unit	\$897.66 per SF dwelling unit	\$3,814.32 per SF dwelling unit
# of people per multifamily (MF) home	1.87	1.87	
Multifamily (MF) impact fee	\$1,961.93 per MF dwelling unit	\$603.82 per MF dwelling unit	\$2,565.75 per MF dwelling unit

Table 14 calculates the nonresidential civic impact fees. The weighted cost per employee from Table 12 is multiplied by the estimated density of employees per 1,000 square feet of development. The recommended fee is \$3,631.81 per 1,000 square feet of commercial development and \$1,808.11 per 1,000 square feet of industrial development.

Table 14: Nonresidential Civic Facilities Impact Fee Calculation
Parks and Civic Facilities Development Impact Fee Study
City of Tehachapi

	Civic	Police	Total (Civic + Police)
Weighted cost per employee	\$325.24	\$1,233.48	\$1,558.72
# of commercial employees per 1,000 sqft [1]	2.33	2.33	
Commercial impact fee	\$757.81 per 1,000 sqft	\$2,874.00 per 1,000 sqft	\$3,631.81 per 1,000 sqft
# of industrial employees per 1,000 sqft [1]	1.16	1.16	
Industrial impact fee	\$377.28 per 1,000 sqft	\$1,430.83 per 1,000 sqft	\$1,808.11 per 1,000 sqft

1 - Established in the Public Facilities Impact Fee Final Report, May 2009

5.3 Recommended Fee Summary

A summary of the current and proposed development impact fees is provided in Table 15.

Table 15: Current and Proposed Fee Comparison Parks and Civic Facilities Development Impact Fee Study City of Tehachapi			
Fee	Current	Proposed	
Parks & Recreation (City share)			
Single Family	\$2,137.00	\$3,401.47	per dwelling unit
Multifamily	\$1,267.00	\$2,288.04	per dwelling unit
Parks & Recreation (TVRPD share)			
Single Family	\$2,137.00	\$3,255.60	per dwelling unit
Multifamily	\$1,267.00	\$2,189.92	per dwelling unit
Civic (includes Police)			
Single Family	\$2,056.00	\$3,814.32	per dwelling unit
Multifamily	\$1,354.00	\$2,565.75	per dwelling unit
Commercial	\$2,128.00	\$3,631.81	per 1,000 sqft
Industrial	\$1,059.00	\$1,808.11	per 1,000 sqft

The charts below compare Tehachapi’s current and proposed parks and civics fees for single family development with the fees charged by other local public agencies. The Cities of Bakersfield, California City, and Shafter do not charge civic facilities development impact fees. California City and the City of Shafter do not charge parks and recreation development impact fees.

Figure 6: Single Family Residential Parks & Recreation Development Impact Fees

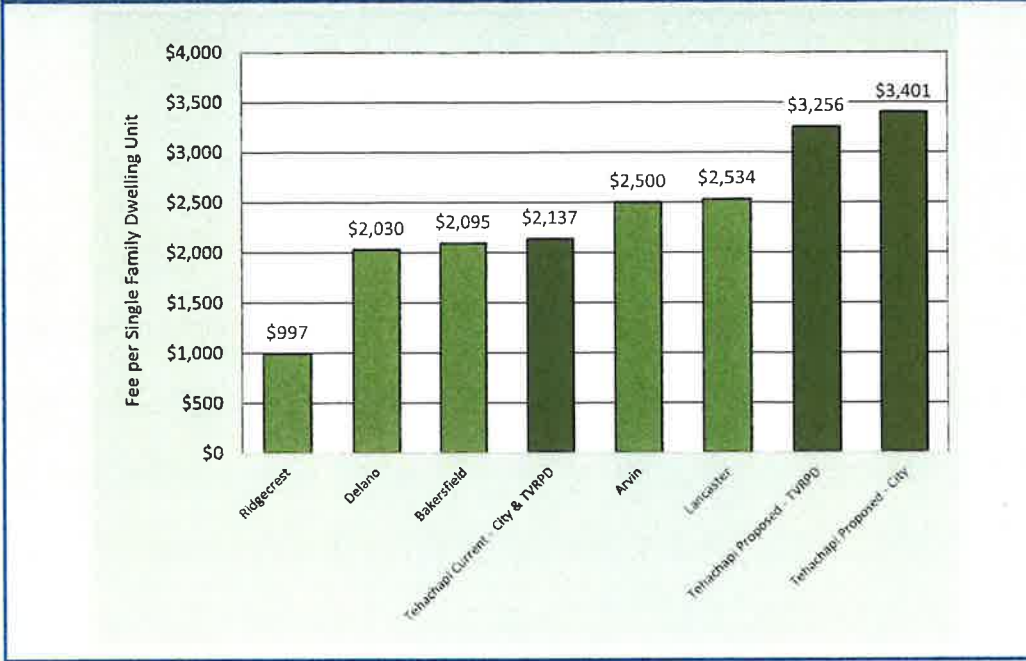


Figure 7: Single Family Civic Development Impact Fees

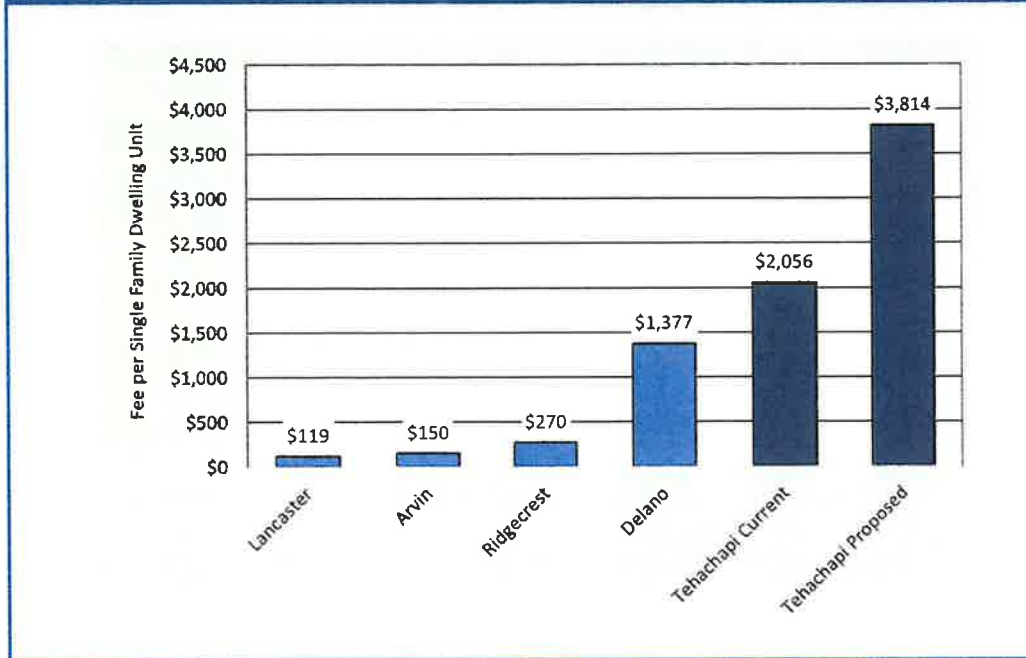
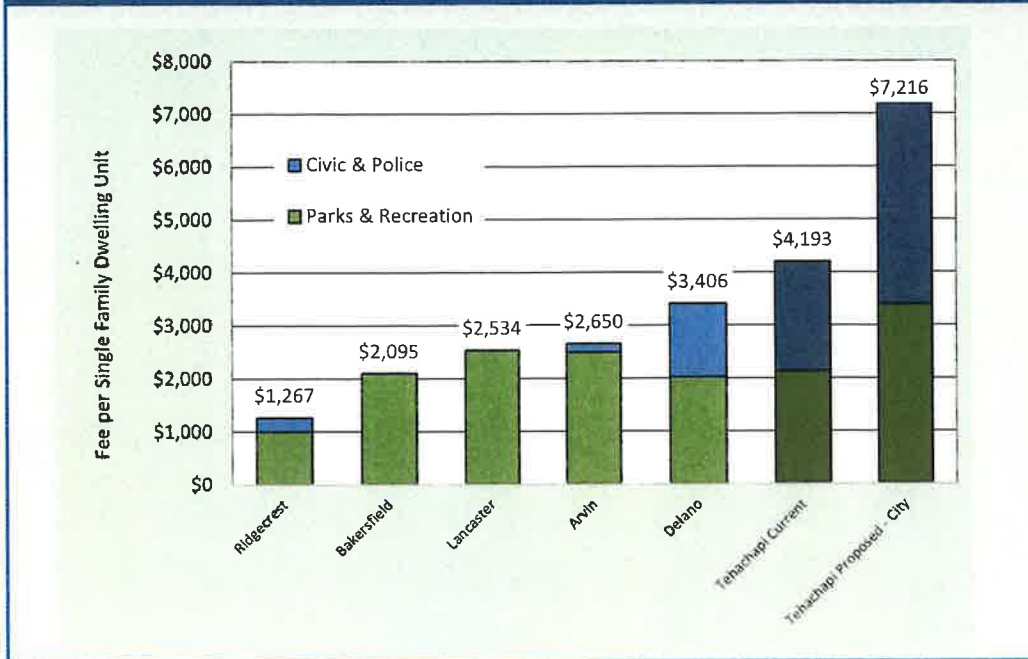


Figure 8: Single Family Parks and Civic Development Impact Fees



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

IN THE MATTER OF:

APPROVAL TO INCREASE COUNTY PARK IMPACT FEE

I, Carrie Champlin, Clerk of the Board of Directors of Tehachapi Valley Recreation and Park District, of the County of Kern, State of California, do hereby certify that the following resolution proposed by Director _____ and seconded by Director _____ was duly passed and adopted by said Board of Directors at an official meeting thereof this 21st day of September 2021 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

RESOLUTION #14-21

WHEREAS, Kern County Ordinance Chapter 17.90 establishes the Fee for Park Development within Tehachapi Valley Recreation and Park District; and

WHEREAS, under said ordinance, park impact fees are collected for residential development to mitigate the impacts of residential development on park and recreation services; and

WHEREAS, Tehachapi Valley Recreation and Park District is a public entity and a special district of the State of California with statutory authorities that mandate the provision of public recreation programs and park facilities; and

WHEREAS, Tehachapi Valley Recreation and Park District's jurisdictional boundaries are covered by three (3) land use authorities: Kern County, City of Bakersfield and City of Shafter; and

WHEREAS, the Kern County park impact fee has not been increased since 2006; and

WHEREAS, current actions by staff and Kern County special districts have encouraged Kern County Planning staff and the Board of Supervisors to review the park impact fee ordinance, as well as the Quimby ordinance for alignment with current rates, General Plan and Master Plan reviews, changes in legislation, new census data and future planning.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors authorizes adoption of the Kern County park impact fee rate increase for single family from \$2,137 to \$3,255.60 and for multifamily from \$1,267 to \$2,189.92.

BE IT ALSO RESOLVED that the District Manager is authorized to sign all finance related and contractual documents; and

BE IT FINALLY RESOLVED that staff is authorized to handle day to day activities to complete the evaluation, assessment, and final documentation.

Chairperson, Board of Directors

ATTEST:

Clerk of the Board of Directors