



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

**REGULAR BOARD MEETING
TUESDAY, JUNE 25, 2019, 5:30 P.M.**

BOARD OF DIRECTORS

IAN STEELE, CHAIRPERSON
KALEB JUDY, DIRECTOR
WES BACKES, DIRECTOR
CRISTIN LASSEN, 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 2019 (Pages 4-16).
- C. Approval of the Interim Recreation Supervisor Job Description and Salary Schedule, (Pages 17-20).
- D. Approval of the Bank of the Sierra Signature Card Additions and Deletions, (Page 21).

5. RECREATION SUPERVISOR REPORT

6. OPERATIONS MANAGER REPORT

7. DISTRICT MANAGER REPORT

8. AGENDA ITEMS

- A. Discussion/Approval of the Tehachapi Valley Recreation and Park District's Preliminary Fiscal Year 2019/2020 Annual Budget.
 - 1. Public Hearing
 - 2. Approval of Tehachapi Valley Recreation and Park District Preliminary Budget for Fiscal Year 2019/2020 and Preliminary Budget - Discussion/Approval, Resolution #2-19 (Pages 22-46).

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 16, 2019.



CERTIFICATE OF POSTING AGENDA

I, the Clerk of the Tehachapi Valley Recreation and Park District Board of Directors hereby certify that a copy of the June 25, 2019, Regular Board Meeting Agenda was posted at the following public places within the District on Friday, June 21, 2019, at 5:30 P.M. approximately:

- TVRPD District Office, 490 West D Street, Tehachapi, California 93561
- The TVRPD Web site at www.tvrpd.org

The agenda and related documents were also provided to the Tehachapi Valley Recreation and Park District Board of Directors on the 21st day of June 2019.

Dated this 21st day of June 2019.

Carrie Champlin

Carrie Champlin

Clerk of the Board of Directors



Tehachapi Valley Recreation and Park District

BALANCE SHEET

As of April 30, 2019

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Cash in County Treasury General Fund	609,007.83
1004 Check BOTS 4470	104,456.77
1005 County Treasury Capital Projects Fund	115,009.63
1007 Square Inc	1,034.68
1051 Change Fund	950.00
1100 Petty Cash Fund	400.00
Total Bank Accounts	\$830,858.91
Accounts Receivable	
1200 Accounts Receivable	59,976.00
Total Accounts Receivable	\$59,976.00
Other Current Assets	
1070 Prepaid Expenses	5,235.52
1092 Credit Card Receivables	4,562.30
1096 Undeposited Funds	7.00
1210 Inventory Asset	3,879.54
Total Other Current Assets	\$13,684.36
Total Current Assets	\$904,519.27
Fixed Assets	
1150 Land	166,734.76
1161 Building	540,391.52
1162 Improvements	3,049,721.76
1163 Equipment	1,137,772.46
1163.1 Equipment Not Placed In Service	869.91
1166 Furniture & Fixtures	27,502.88
1167 Machinery	48,662.24
1170 Accumulated Depreciation	-2,854,505.00
1180 Fleet Vehicles and Equipment	162,109.22
Total Fixed Assets	\$2,279,259.75
Other Assets	
1901 DOR-Employee Contribution after MD	30,756.00
1903 DOR-Difference in Properties	26,746.00
1904 DOR-Difference in Experience	909.00
1906 DOR-Return on Investment	58,067.00
Total Other Assets	\$116,478.00
TOTAL ASSETS	\$3,300,257.02
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	

	TOTAL
2000 Accounts Payable-General Fund	46,651.06
Total Accounts Payable	\$46,651.06
Credit Cards	
2010 Cardmember Services Payable	12,729.28
2014 Home Depot Payable	615.66
Total Credit Cards	\$13,344.94
Other Current Liabilities	
2024 Accrued Vacation, Sick, & Comp Time	39,671.73
2207 Sales tax payable	215.40
2210 Payroll Liabilities	-433.26
2270 Refundable Deposits	1,000.00
Total Other Current Liabilities	\$40,453.87
Total Current Liabilities	\$100,449.87
Long-Term Liabilities	
2310 Loan Payable 2016	508,744.00
2900 Net Pension Liability	177,761.00
2902 DIR-Difference in Contributions	29,082.00
2903 DIR-Difference in Proportion	47,082.00
2905 DIR-Changes in Assumption	11,157.00
Total Long-Term Liabilities	\$773,826.00
Total Liabilities	\$874,275.87
Equity	
3010 Net Investment In Capital Assets	2,580,724.25
3020 Restricted Funds	266,145.81
3030 Unrestricted Funds	-960,419.87
3110 Retained Earnings	315,088.51
Net Income	224,442.45
Total Equity	\$2,425,981.15
TOTAL LIABILITIES AND EQUITY	\$3,300,257.02



Tehachapi Valley Recreation and Park District

PROFIT AND LOSS

April 2019

	TOTAL		
	APR 2019	JUL 2018 - APR 2019 (YTD)	% OF INCOME
Income			
4010 Property Taxes	335,464.89	841,767.63	83.22 %
4020 Interest Income	696.43	2,488.31	0.17 %
4020.1 Interest Income Cap Proj Fund	129.86	857.29	0.03 %
4030 Adult Program Revenues	2,937.00	25,979.49	0.73 %
4050 Facility Revenue	17,999.44	127,860.82	4.47 %
4200 Contracted Classes Revenues	4,420.00	39,724.50	1.10 %
4210 Events Revenues	12,946.75	143,106.09	3.21 %
4213 Operational Grants	15,290.00	47,564.00	3.79 %
4216 Scholarship Donations		98.00	
4300 Youth Program Revenues	13,382.00	116,383.55	3.32 %
4610 Billable Expense Income		10,473.76	
4650 Discounts given	-233.20	-4,356.60	-0.06 %
4690 Other Income	83.02	2,334.02	0.02 %
4704 Sales		215.76	
Total Income	\$403,116.19	\$1,354,496.62	100.00 %
Cost of Goods Sold			
5001 Adult Program Costs		4,122.22	
5002 Fish Stocking	7,500.00	7,500.00	1.86 %
5004 Contracted Classes Costs	3,755.00	31,346.04	0.93 %
5005 Events Costs	7,027.73	126,548.32	1.74 %
5008 Youth Program Costs	9,237.78	29,120.63	2.29 %
5110 Scholarship Fund Expense	143.40	3,434.80	0.04 %
5704 Purchases for Resale		2,451.09	
Total Cost of Goods Sold	\$27,663.91	\$204,523.10	6.86 %
GROSS PROFIT	\$375,452.28	\$1,149,973.52	93.14 %
Expenses			
6000 Employee Costs	59,135.75	593,403.98	14.67 %
7010 Advertising & Marketing	2,378.22	37,446.52	0.59 %
7020 Bank Service Charges	1,049.14	10,923.47	0.26 %
7025 Cash Short/Over		10.00	
7026 Charitable Contribution		18,200.00	
7030 Dues & Subscriptions	720.00	4,829.29	0.18 %
7035 Equipment Rents & Leases	948.23	4,028.77	0.24 %
7050 Insurance	2,217.76	23,200.47	0.55 %
7056 Interest Expense		9,911.54	
7060 Licenses & Fees	10,034.88	23,116.06	2.49 %
7070 Maintenance	7,808.70	66,893.57	1.94 %
7084 Meals & Entertainment	94.29	2,970.41	0.02 %
7090 Office Supplies	860.69	10,367.33	0.21 %
7120 Professional Development		510.00	
7150 Professional Fees	8,437.63	105,237.07	2.09 %

	TOTAL		
	APR 2019	JUL 2018 - APR 2019 (YTD)	% OF INCOME
7160 Property Tax Collection Fee	8,822.51	11,040.76	2.19 %
7180 Security	329.96	4,756.16	0.08 %
7210 Telephone and Internet	1,652.07	10,350.48	0.41 %
7230 Uniforms & Apparel		1,357.73	
7250 Utilities	6,153.77	65,227.38	1.53 %
Total Expenses	\$110,643.60	\$1,003,780.99	27.45 %
NET OPERATING INCOME	\$264,808.68	\$146,192.53	65.69 %
Other Income			
8020 Insurance Settlement Proceeds		1,324.92	
8040 TVRPD Development Fee Revenues	6,411.00	76,925.00	1.59 %
Total Other Income	\$6,411.00	\$78,249.92	1.59 %
NET OTHER INCOME	\$6,411.00	\$78,249.92	1.59 %
NET INCOME	\$271,219.68	\$224,442.45	67.28 %



Tehachapi Valley Recreation and Park District

PROFIT & LOSS PRIOR YEAR COMPARISON

April 2019

	TOTAL			
	APR 2019	APR 2018 (PY)	CHANGE	% CHANGE
Income				
4010 Property Taxes	335,464.89	307,733.42	27,731.47	9.01 %
4020 Interest Income	696.43	685.53	10.90	1.59 %
4020.1 Interest Income Cap Proj Fund	129.86	43.68	86.18	197.30 %
4030 Adult Program Revenues	2,937.00	3,829.00	-892.00	-23.30 %
4050 Facility Revenue	17,999.44	14,716.18	3,283.26	22.31 %
4200 Contracted Classes Revenues	4,420.00	4,326.25	93.75	2.17 %
4210 Events Revenues	12,946.75	15,913.52	-2,966.77	-18.64 %
4213 Operational Grants	15,290.00	45.00	15,245.00	33,877.78 %
4215 Capital Grants		29,732.59	-29,732.59	-100.00 %
4300 Youth Program Revenues	13,382.00	1,994.95	11,387.05	570.79 %
4650 Discounts given	-233.20	-147.50	-85.70	-58.10 %
4690 Other Income	83.02	2,351.43	-2,268.41	-96.47 %
Total Income	\$403,116.19	\$381,224.05	\$21,892.14	5.74 %
Cost of Goods Sold				
5001 Adult Program Costs		941.20	-941.20	-100.00 %
5002 Fish Stocking	7,500.00	5,000.00	2,500.00	50.00 %
5004 Contracted Classes Costs	3,755.00	2,646.00	1,109.00	41.91 %
5005 Events Costs	7,027.73	7,547.94	-520.21	-6.89 %
5008 Youth Program Costs	9,237.78	7,425.94	1,811.84	24.40 %
5110 Scholarship Fund Expense	143.40	37.50	105.90	282.40 %
Total Cost of Goods Sold	\$27,663.91	\$23,598.58	\$4,065.33	17.23 %
GROSS PROFIT	\$375,452.28	\$357,625.47	\$17,826.81	4.98 %
Expenses				
6000 Employee Costs	59,135.75	53,786.06	5,349.69	9.95 %
7010 Advertising & Marketing	2,378.22	1,235.15	1,143.07	92.55 %
7020 Bank Service Charges	1,049.14	783.22	265.92	33.95 %
7030 Dues & Subscriptions	720.00	85.00	635.00	747.06 %
7035 Equipment Rents & Leases	948.23		948.23	
7050 Insurance	2,217.76	1,982.66	235.10	11.86 %
7060 Licenses & Fees	10,034.88	386.58	9,648.30	2,495.81 %
7070 Maintenance	7,808.70	4,306.08	3,502.62	81.34 %
7084 Meals & Entertainment	94.29	15.00	79.29	528.60 %
7090 Office Supplies	860.69	449.16	411.53	91.62 %
7150 Professional Fees	8,437.63	8,436.45	1.18	0.01 %
7160 Property Tax Collection Fee	8,822.51	7,905.37	917.14	11.60 %
7180 Security	329.96	374.95	-44.99	-12.00 %
7210 Telephone and Internet	1,652.07	1,136.17	515.90	45.41 %
7250 Utilities	6,153.77	8,339.21	-2,185.44	-26.21 %
Total Expenses	\$110,643.60	\$89,221.06	\$21,422.54	24.01 %
NET OPERATING INCOME	\$264,808.68	\$268,404.41	\$ -3,595.73	-1.34 %
Other Income				

	TOTAL			
	APR 2019	APR 2018 (PY)	CHANGE	% CHANGE
8040 TVRPD Development Fee Revenues	6,411.00	6,411.00	0.00	0.00 %
Total Other Income	\$6,411.00	\$6,411.00	\$0.00	0.00 %
NET OTHER INCOME	\$6,411.00	\$6,411.00	\$0.00	0.00 %
NET INCOME	\$271,219.68	\$274,815.41	\$ -3,595.73	-1.31 %



Tehachapi Valley Recreation and Park District

STATEMENT OF CASH FLOWS

April 2019

	TOTAL
OPERATING ACTIVITIES	
Net Income	271,219.68
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1200 Accounts Receivable	-4,747.77
1070 Prepaid Expenses	2,217.76
1092 Credit Card Receivables	978.00
2000 Accounts Payable-General Fund	-7,233.43
2010 Cardmember Services Payable	-3,517.98
2014 Home Depot Payable	-395.05
2207 Sales tax payable	-172.80
2211 Payroll Liabilities:CalPERS Payable	0.00
2231 Payroll Liabilities:Health Plan Payable	-565.37
2241 Payroll Liabilities:AFLAC Payable	119.02
2250 Payroll Liabilities:Payroll Tax Liabilities	-3,104.44
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	-16,422.06
Net cash provided by operating activities	\$254,797.62
FINANCING ACTIVITIES	
3022 Restricted Funds:Capital Projects	6,540.86
3028 Restricted Funds:Site Lease Funds	-9,220.56
3030 Unrestricted Funds	2,679.70
Net cash provided by financing activities	\$0.00
NET CASH INCREASE FOR PERIOD	\$254,797.62
Cash at beginning of period	576,068.29
CASH AT END OF PERIOD	\$830,865.91

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS ACTUAL

July 2018 - April 2019

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	841,767.63	743,688.30	-98,079.33	-13.19 %
4020 Interest Income	2,488.31	2,393.30	-95.01	-3.97 %
4020.1 Interest Income Cap Proj Fund	857.29		-857.29	
4030 Adult Program Revenues	25,979.49	31,000.10	5,020.61	16.20 %
4050 Facility Revenue	127,860.82	120,605.00	-7,255.82	-6.02 %
4200 Contracted Classes Revenues	39,724.50	32,875.90	-6,848.60	-20.83 %
4210 Events Revenues	143,106.09	95,503.30	-47,602.79	-49.84 %
4213 Operational Grants	47,564.00	88,583.30	41,019.30	46.31 %
4216 Scholarship Donations	98.00	1,250.00	1,152.00	92.16 %
4300 Youth Program Revenues	116,383.55	109,154.80	-7,228.75	-6.62 %
4610 Billable Expense Income	10,473.76	5,000.00	-5,473.76	-109.48 %
4650 Discounts given	-4,356.60	-3,583.30	773.30	-21.58 %
4690 Other Income	2,334.02		-2,334.02	
4704 Sales				
4703 Food Sales-Taxable	45.68	200.00	154.32	77.16 %
4705 Food Sales Non Taxable	137.45	612.50	475.05	77.56 %
4709 Soda Sales-Taxable	32.63	83.30	50.67	60.83 %
Total 4704 Sales	215.76	895.80	680.04	75.91 %
Total Income	\$1,354,496.62	\$1,227,366.50	\$ -127,130.12	-10.36 %
Cost of Goods Sold				
5001 Adult Program Costs	4,122.22	7,420.00	3,297.78	44.44 %
5002 Fish Stocking	7,500.00	8,333.30	833.30	10.00 %
5004 Contracted Classes Costs	31,346.04	25,708.30	-5,637.74	-21.93 %
5005 Events Costs	126,548.32	128,046.00	1,497.68	1.17 %
5008 Youth Program Costs	29,120.63	29,050.00	-70.63	-0.24 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	1,910.90	916.70	-994.20	-108.45 %
5117 Walter Dye Scholarship Fund	1,523.90	916.70	-607.20	-66.24 %
Total 5110 Scholarship Fund Expense	3,434.80	1,833.40	-1,601.40	-87.35 %
5704 Purchases for Resale				
5701 Beer Purchases	2,300.00	375.00	-1,925.00	-513.33 %
5703 Food Purchases	115.74	333.30	217.56	65.27 %
5709 Soda Purchases	35.35	166.70	131.35	78.79 %
Total 5704 Purchases for Resale	2,451.09	875.00	-1,576.09	-180.12 %
Total Cost of Goods Sold	\$204,523.10	\$201,266.00	\$ -3,257.10	-1.62 %
GROSS PROFIT	\$1,149,973.52	\$1,026,100.50	\$ -123,873.02	-12.07 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	433,240.10	462,305.90	29,065.80	6.29 %
6020 Employee Taxable Allowances	7,229.01	7,666.70	437.69	5.71 %
6050 Benefits				

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6051 Employee MedDental/VisLife	34,078.84	37,500.00	3,421.16	9.12 %
6055 Employee Retirement CalPERS	29,818.49	35,000.00	5,181.51	14.80 %
6056 CalPERS Unfunded Liability Valuation	10,744.00	10,886.70	142.70	1.31 %
6058 Employer Taxes	40,607.53	41,666.70	1,059.17	2.54 %
6060 Reimbursed Employee Expenses		833.30	833.30	100.00 %
6070 Vacation, Sick, & Admin Leave		1,250.00	1,250.00	100.00 %
6090 Worker's Compensation Insurance	37,686.01	19,166.70	-18,519.31	-96.62 %
Total 6050 Benefits	152,934.87	146,303.40	-6,631.47	-4.53 %
Total 6000 Employee Costs	593,403.98	616,276.00	22,872.02	3.71 %
7010 Advertising & Marketing	37,446.52	25,833.30	-11,613.22	-44.95 %
7020 Bank Service Charges	10,923.47	8,416.70	-2,506.77	-29.78 %
7025 Cash Short/Over	10.00		-10.00	
7026 Charitable Contribution	18,200.00	1,833.30	-16,366.70	-892.75 %
7030 Dues & Subscriptions	4,829.29	5,833.30	1,004.01	17.21 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	1,236.97	833.30	-403.67	-48.44 %
7037 Office Equipment Rental	2,791.80	2,916.70	124.90	4.28 %
Total 7035 Equipment Rents & Leases	4,028.77	3,750.00	-278.77	-7.43 %
7050 Insurance				
7051 Auto Insurance	4,051.67	4,166.70	115.03	2.76 %
7052 HUB Insurance	0.00	333.30	333.30	100.00 %
7053 Property Insurance	9,955.80	10,833.30	877.50	8.10 %
7055 Liability Insurance	9,193.00	6,666.70	-2,526.30	-37.89 %
Total 7050 Insurance	23,200.47	22,000.00	-1,200.47	-5.46 %
7056 Interest Expense	9,911.54	15,000.00	5,088.46	33.92 %
7060 Licenses & Fees	23,116.06	57,916.70	34,800.64	60.09 %
7070 Maintenance				
7071 Pool Chemicals	6,007.89	7,416.70	1,408.81	19.00 %
7072 Building & Park Maintenance	21,379.32	23,291.70	1,912.38	8.21 %
7073 Accessibility Upgrades		84.20	84.20	100.00 %
7074 Equipment Maintenance	5,114.37	5,916.60	802.23	13.56 %
7075 Fuel	10,515.09	7,916.70	-2,598.39	-32.82 %
7076 Janitorial Supplies	7,671.41	7,916.70	245.29	3.10 %
7077 Small Tools & Equipment	421.30	1,250.00	828.70	66.30 %
7078 Materials & Supplies	9,941.44	27,860.00	17,918.56	64.32 %
7079 Fleet Maintenance	5,842.75	4,166.70	-1,676.05	-40.22 %
Total 7070 Maintenance	66,893.57	85,819.30	18,925.73	22.05 %
7084 Meals & Entertainment	2,970.41	2,500.00	-470.41	-18.82 %
7090 Office Supplies	10,367.33	11,666.70	1,299.37	11.14 %
7120 Professional Development	510.00	6,250.00	5,740.00	91.84 %
7150 Professional Fees				
7151 Annual Audit	11,750.00	9,833.30	-1,916.70	-19.49 %
7152 Bookkeeping & Payroll	24,577.65	20,833.30	-3,744.35	-17.97 %
7153 Information Technology	4,422.50	7,083.30	2,660.80	37.56 %
7154 Project Consults	55,616.49		-55,616.49	
7155 Legal	8,870.43	7,500.00	-1,370.43	-18.27 %
Total 7150 Professional Fees	105,237.07	45,249.90	-59,987.17	-132.57 %

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
7160 Property Tax Collection Fee	11,040.76	11,666.70	625.94	5.37 %
7180 Security	4,756.16	3,333.40	-1,422.76	-42.68 %
7210 Telephone and Internet	10,350.48	10,000.00	-350.48	-3.50 %
7230 Uniforms & Apparel	1,357.73	2,500.00	1,142.27	45.69 %
7250 Utilities				
7252 Electric Service	38,127.01	33,624.90	-4,502.11	-13.39 %
7254 Gas Service	12,687.52	14,291.60	1,604.08	11.22 %
7256 Sanitation Services	5,655.88	11,583.30	5,927.42	51.17 %
7258 Water Service	7,912.54	7,128.30	-784.24	-11.00 %
7259 Propane	844.43		-844.43	
Total 7250 Utilities	65,227.38	66,628.10	1,400.72	2.10 %
Total Expenses	\$1,003,780.99	\$1,002,473.40	\$ -1,307.59	-0.13 %
NET OPERATING INCOME	\$146,192.53	\$23,627.10	\$ -122,565.43	-518.75 %
Other Income				
8020 Insurance Settlement Proceeds	1,324.92		-1,324.92	
8040 TVRPD Development Fee Revenues	76,925.00		-76,925.00	
Total Other Income	\$78,249.92	\$0.00	\$ -78,249.92	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		83,333.30	83,333.30	100.00 %
8505 Quimby Expense		2,640.80	2,640.80	100.00 %
8507 Loan Principal Payments (2310)		41,418.30	41,418.30	100.00 %
Total Other Expenses	\$0.00	\$127,392.40	\$127,392.40	100.00 %
NET OTHER INCOME	\$78,249.92	\$ -127,392.40	\$ -205,642.32	161.42 %
NET INCOME	\$224,442.45	\$ -103,765.30	\$ -328,207.75	316.30 %

Tehachapi Valley Recreation and Park District

TVRPD BUDGET VS ACTUAL 2018/2019

July 2018 - June 2019

		TOTAL		
	ACTUAL	BUDGET	REMAINING	% REMAINING
Income				
4010 Property Taxes	841,767.63	892,426.00	50,658.37	5.68 %
4020 Interest Income	2,488.31	2,872.00	383.69	13.36 %
4020.1 Interest Income Cap Proj Fund	857.29		-857.29	
4030 Adult Program Revenues	28,317.49	37,200.00	8,882.51	23.88 %
4050 Facility Revenue	148,762.82	144,726.00	-4,036.82	-2.79 %
4200 Contracted Classes Revenues	44,039.50	39,451.00	-4,588.50	-11.63 %
4210 Events Revenues	158,267.30	114,604.00	-43,663.30	-38.10 %
4213 Operational Grants	54,827.00	106,300.00	51,473.00	48.42 %
4216 Scholarship Donations	98.00	1,500.00	1,402.00	93.47 %
4300 Youth Program Revenues	126,318.55	130,986.00	4,667.45	3.56 %
4610 Billable Expense Income	10,473.76	6,000.00	-4,473.76	-74.56 %
4650 Discounts given	-4,670.00	-4,300.00	370.00	-8.60 %
4690 Other Income	2,334.02		-2,334.02	
4704 Sales				
4703 Food Sales-Taxable	45.68	240.00	194.32	80.97 %
4705 Food Sales Non Taxable	137.45	735.00	597.55	81.30 %
4709 Soda Sales-Taxable	32.63	100.00	67.37	67.37 %
Total 4704 Sales	215.76	1,075.00	859.24	79.93 %
Total Income	\$1,414,097.43	\$1,472,840.00	\$58,742.57	3.99 %
Cost of Goods Sold				
5001 Adult Program Costs	4,122.22	8,904.00	4,781.78	53.70 %
5002 Fish Stocking	7,500.00	10,000.00	2,500.00	25.00 %
5004 Contracted Classes Costs	35,183.04	30,850.00	-4,333.04	-14.05 %
5005 Events Costs	130,321.54	153,655.00	23,333.46	15.19 %
5008 Youth Program Costs	31,787.87	34,860.00	3,072.13	8.81 %
5110 Scholarship Fund Expense				
5115 Chavez Scholarship Fund	1,910.90	1,100.00	-810.90	-73.72 %
5117 Walter Dye Scholarship Fund	1,663.40	1,100.00	-563.40	-51.22 %
Total 5110 Scholarship Fund Expense	3,574.30	2,200.00	-1,374.30	-62.47 %
5704 Purchases for Resale				
5701 Beer Purchases	2,300.00	450.00	-1,850.00	-411.11 %
5703 Food Purchases	115.74	400.00	284.26	71.07 %
5709 Soda Purchases	35.35	200.00	164.65	82.33 %
Total 5704 Purchases for Resale	2,451.09	1,050.00	-1,401.09	-133.44 %
Total Cost of Goods Sold	\$214,940.06	\$241,519.00	\$26,578.94	11.00 %
GROSS PROFIT	\$1,199,157.37	\$1,231,321.00	\$32,163.63	2.61 %
Expenses				
6000 Employee Costs				
6010 Wages & Salaries	479,337.91	554,767.00	75,429.09	13.60 %
6020 Employee Taxable Allowances	7,688.60	9,200.00	1,511.40	16.43 %
6050 Benefits				

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
6051 Employee MedDentalVisLife	38,145.07	45,000.00	6,854.93	15.23 %
6055 Employee Retirement CalPERS	32,827.86	42,000.00	9,172.14	21.84 %
6056 CalPERS Unfunded Liability Valuation	10,744.00	13,064.00	2,320.00	17.76 %
6058 Employer Taxes	44,719.36	50,000.00	5,280.64	10.56 %
6060 Reimbursed Employee Expenses		1,000.00	1,000.00	100.00 %
6070 Vacation, Sick, & Admin Leave		1,500.00	1,500.00	100.00 %
6090 Worker's Compensation Insurance	37,686.01	23,000.00	-14,686.01	-63.85 %
Total 6050 Benefits	164,122.30	175,564.00	11,441.70	6.52 %
Total 6000 Employee Costs	651,148.81	739,531.00	88,382.19	11.95 %
7010 Advertising & Marketing	37,803.17	31,000.00	-6,803.17	-21.95 %
7020 Bank Service Charges	12,154.36	10,100.00	-2,054.36	-20.34 %
7025 Cash Short/Over	10.00		-10.00	
7026 Charitable Contribution	18,200.00	2,200.00	-16,000.00	-727.27 %
7030 Dues & Subscriptions	4,829.29	7,000.00	2,170.71	31.01 %
7035 Equipment Rents & Leases				
7036 Maintenance Equipment Rental	1,236.97	1,000.00	-236.97	-23.70 %
7037 Office Equipment Rental	2,791.80	3,500.00	708.20	20.23 %
Total 7035 Equipment Rents & Leases	4,028.77	4,500.00	471.23	10.47 %
7050 Insurance				
7051 Auto Insurance	4,456.84	5,000.00	543.16	10.86 %
7052 HUB Insurance	0.00	400.00	400.00	100.00 %
7053 Property Insurance	10,951.39	13,000.00	2,048.61	15.76 %
7055 Liability Insurance	10,010.00	8,000.00	-2,010.00	-25.13 %
Total 7050 Insurance	25,418.23	26,400.00	981.77	3.72 %
7056 Interest Expense	9,911.54	18,000.00	8,088.46	44.94 %
7060 Licenses & Fees	23,502.04	69,500.00	45,997.96	66.18 %
7070 Maintenance				
7071 Pool Chemicals	6,007.89	8,900.00	2,892.11	32.50 %
7072 Building & Park Maintenance	26,179.31	27,950.00	1,770.69	6.34 %
7073 Accessibility Upgrades		101.00	101.00	100.00 %
7074 Equipment Maintenance	5,178.64	7,100.00	1,921.36	27.06 %
7075 Fuel	10,515.09	9,500.00	-1,015.09	-10.69 %
7076 Janitorial Supplies	7,714.31	9,500.00	1,785.69	18.80 %
7077 Small Tools & Equipment	421.30	1,500.00	1,078.70	71.91 %
7078 Materials & Supplies	9,941.44	33,432.00	23,490.56	70.26 %
7079 Fleet Maintenance	5,842.75	5,000.00	-842.75	-16.86 %
Total 7070 Maintenance	71,800.73	102,983.00	31,182.27	30.28 %
7084 Meals & Entertainment	2,983.16	3,000.00	16.84	0.56 %
7090 Office Supplies	10,514.14	14,000.00	3,485.86	24.90 %
7120 Professional Development	510.00	7,500.00	6,990.00	93.20 %
7150 Professional Fees				
7151 Annual Audit	11,750.00	11,800.00	50.00	0.42 %
7152 Bookkeeping & Payroll	24,577.65	25,000.00	422.35	1.69 %
7153 Information Technology	4,422.50	8,500.00	4,077.50	47.97 %
7154 Project Consults	55,616.49		-55,616.49	
7155 Legal	8,870.43	9,000.00	129.57	1.44 %
Total 7150 Professional Fees	105,237.07	54,300.00	-50,937.07	-93.81 %

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% REMAINING
7160 Property Tax Collection Fee	11,040.76	14,000.00	2,959.24	21.14 %
7180 Security	4,936.12	4,000.00	-936.12	-23.40 %
7210 Telephone and Internet	10,457.79	12,000.00	1,542.21	12.85 %
7230 Uniforms & Apparel	1,357.73	3,000.00	1,642.27	54.74 %
7250 Utilities				
7252 Electric Service	38,359.12	40,350.00	1,990.88	4.93 %
7254 Gas Service	12,687.52	17,150.00	4,462.48	26.02 %
7256 Sanitation Services	6,921.58	13,900.00	6,978.42	50.20 %
7258 Water Service	8,527.26	8,554.00	26.74	0.31 %
7259 Propane	844.43		-844.43	
Total 7250 Utilities	67,339.91	79,954.00	12,614.09	15.78 %
Total Expenses	\$1,073,183.62	\$1,202,968.00	\$129,784.38	10.79 %
NET OPERATING INCOME	\$125,973.75	\$28,353.00	\$ -97,620.75	-344.30 %
Other Income				
8020 Insurance Settlement Proceeds	1,324.92		-1,324.92	
8040 TVRPD Development Fee Revenues	76,925.00		-76,925.00	
Total Other Income	\$78,249.92	\$0.00	\$ -78,249.92	0.00%
Other Expenses				
7290 Operational Reserve (Contingency)		100,000.00	100,000.00	100.00 %
8505 Quimby Expense		3,169.00	3,169.00	100.00 %
8507 Loan Principal Payments (2310)		49,702.00	49,702.00	100.00 %
Total Other Expenses	\$0.00	\$152,871.00	\$152,871.00	100.00 %
NET OTHER INCOME	\$78,249.92	\$ -152,871.00	\$ -231,120.92	151.19 %
NET INCOME	\$204,223.67	\$ -124,518.00	\$ -328,741.67	264.01 %



Tehachapi Valley

Recreation & Park District

INTERIM RECREATION SUPERVISOR JOB DESCRIPTION

WAGE

Hourly - \$41,600 per year with an additional \$7,400.00 stipend to be paid over 29 pay periods

POSITION: INTERIM RECREATION SUPERVISOR
REPORTS TO: DISTRICT MANAGER
SUPERVISES: RECREATION STAFF

CATEGORY: PART TIME
FLSA STATUS: NON-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 Interim Recreation Supervisor. This position is "at will", which means the District may terminate the employment relationship at any time and for any or no reason, subject only to the requirements of Federal and State law. Similarly, the employee may terminate the employment relationship without notice at any time for any or no reason.

POSITION SUMMARY

Under general direction of the District Manager, the Interim Recreation Supervisor plans, organizes and directs a comprehensive community services program to meet the needs of the diverse population within the District. This includes personnel, community relations, grant writing, budget management, and the purchasing of supplies, materials and equipment. Performs other work as required and maywork irregular hours, including evenings, weekends, holidays, and be willing to work outdoors in all weather conditions.

ESSENTIAL JOB FUNCTIONS

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

PLANNING & OPERATIONS

- Consistently promote a positive, professional image of the District and provide excellent customer service.
- Directs on-site supervision and logistics of all programs, activities sports, and events.
- Prepares a variety of reports and other documents such as operating, activity and statistical reports, promotional materials and agenda items; presents materials to interested groups.
- Prepares goals and objectives for community based classes, programs, events and activities including adult and youth sports; aquatics; excursions; special events; camps and special activity classes.
- Represents TVRPD at various community and government agency board meetings.
- Expands and provides new programs, classes, events, camps and activities for the community;
- Maintains contacts with neighborhood groups, schools, businesses, law enforcement agencies, volunteer and other community groups and provides necessary coordination of services.
- Develops procedures for initiating, supervising, and evaluating activities;
- Recommends purchasing and inventory;
- Develops marketing strategies and materials to promote programs within budgetary constraints;

- Develops yearly seasonal brochures and event rack card.
- Recruitment of volunteers, coaches, instructors, and sponsors;
- Coordinates with other departments for the program registration and facility usage;
- Recommends and assists in the development of programmatic policies and procedures;
- Meets with the community and neighborhood groups to formulate program ideas;
- Monitor the day-to-day operations of youth programs, adult and youth sports, special events, classes and camps to include scheduled site visits, handling and resolving complaints, appropriation of materials and supplies, and formulization and organizing program plans and schedules for District programs.
- Monitor employee and volunteer professionalism.
- Maintain the TVRPD master calendar, social and digital media.
- Maintain inventory of supplies and equipment; distributes supplies and equipment; orders supplies and equipment for recreation and athletic programs.
- Actively seeks, establishes and nurtures equitable community partnerships and sponsorships enhancing District revenues;

PERSONNEL

- Conducts orientation, training, and appraisal of performance for subordinates;
- Schedule job assignments for subordinates, part-time, and other employees;
- Recommends to district manager for potential or actual employee performance problems;

EVALUATION

- Conducts evaluation of programs, activities, and subordinate employees;

FISCAL

- Maintains revenue and expense program budgets;
- Prepares and submits detailed unit budgets as required;
- Investigates and prepares approved grant applications and external funding mechanisms;

SAFETY

- Reports accidents & unsafe conditions as they occur;

SAFETY TRAINING REQUIRED

- CPR and First Aid, Defensive Driver Education training, Supervisor's Drug Awareness training, Supervisor's Sexual Harassment training;

OTHER

- Assists department staff as required.
- Ensure proper maintenance and repair of facilities;
- Attends and participates in staff meetings and training sessions;
- Represents their department at management team meetings;
- Provide consistent high-quality service to the community, and;
- Performs other related duties as assigned.

MANDATORY QUALIFICATIONS

1. Possess a Bachelor's degree in Recreation and Park Administration or closely related field from a nationally accredited educational institution, *or* a minimum of two (2) years experience in recreation programs and facility operations that include experience in coordinating, supervising and administering multi-program operations, *or* any combination of education and/or experience that has provided the knowledge, skills and abilities necessary for excellent job performance;

2. Certified Park and Recreation Professional, or ability to obtain certification within one (1) year of appointment;
3. Computer proficiency, to include Microsoft Office and recreation registration software;
4. Social and digital media fluency;
5. American Red Cross First Aid/CPR/AED certified or willingness to obtain in three (3) months;
6. Possess and maintain a valid Driver's License with good driving record;
7. Possess a positive attitude, and be a self-starter; and,
8. Ability to read, write, speak and understand the English language at a level adequate to perform the job.

PREFERRED QUALIFICATIONS

1. Masters degree in Recreation and Park Administration, Sports Administration or closely related field.
2. Certified Youth Sports Administrator.
3. American Red Cross LGIT and WSIT certified.
4. Statistical and photo editing software skills.
5. Ability to read, write, speak and understand the Spanish language.
6. NRPA and/or CPRS membership is highly desired.

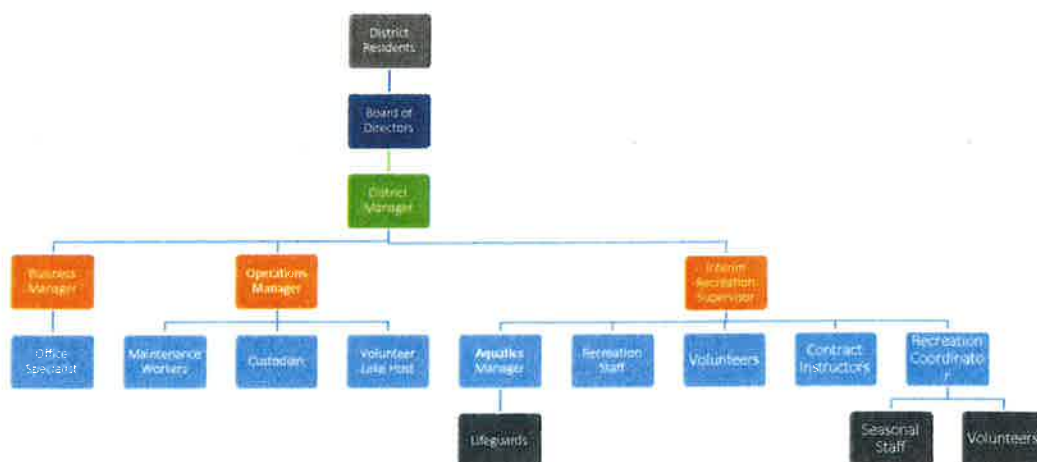
PHYSICAL DEMANDS & WORKING CONDITIONS

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

COMPENSATION

Non-Exempt, Hourly: \$41,600.00 with an additional stipend of \$7,400.00 to be paid over 26 pay periods
 Employment offer contingent SSCI background and DMV checks
 Must complete twelve (12) months of satisfactory probation

ORGANIZATIONAL RELATIONSHIP



CLASS HISTORY:

Adopted:

Revised: 06/18/19



Tehachapi Valley

Recreation & Park District

THE FOLLOWING ADDITIONS AND DELETIONS TO THE BANK OF THE SIERRA SIGNATURE CARD WERE DULY ADOPTED BY THE BOARD OF THE DIRECTORS OF TEHACHAPI VALLEY RECREATION AND PARK DISTRICT THIS 25TH DAY OF JUNE, 2019.

BANK OF THE SIERRA SIGNATURE CARD ADDITIONS AND DELETIONS:

1. Removing Michelle Vance
2. Removing Mary Lou Corpus-Zamudio
3. Removing Laura Lynne Wyatt
4. Removing Craig Mifflin
5. Adding Wesley Backes
6. Adding Cristin Lassen
7. Adding Elias Torres

Ian Steele,

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

Carrie Champlin,

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

P.O. BOX 373 - 490 WEST D STREET TEHACHAPI, CALIFORNIA 93561
www.tvrpd.org - OFFICE (661) 822-3228 - FAX (661)823-8529

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

Acct No.	Description		BUDGET
			19/20
1001	General Fund and BOTS		\$ -
1004	BOTS Cash on Hand		\$ 128,359.00
4000	Income		\$ 1,568,177.00
7290	Reserves to be used		\$ -
	Total Revenues		\$ 1,696,536.00
1162	Improvements		\$ -
1166	Fleet Purchase		\$ -
1163	Equipment purchase		\$ -
5000	Program Expenses		\$ 254,482.19
4	Capital Projects Fund Transfer		\$ -
7000	M&O Expenses		\$ 529,808.00
6000	Employee Compensation		\$ 738,942.70
7290	To Reserves		\$ 100,000.00
	Total Expenditures		\$ 1,623,232.89
1003	Quimby (Emergency Repairs if needed)	restricted	\$ 3,169.00
	To Reserves		\$ 73,303.11

Acct No.	Description	BUDGET
4000	REVENUE	19/20
		<i>1% increase</i>
4010	Property Taxes	\$ 901,350.00
4020	Interest Income	\$ 5,000.00
4030	Adult Program Revenues	\$ 37,610.00
4050	Facility Revenues	\$ 165,497.00
4210	Event Revenues	\$ 100,890.00
4213	Operational Grant - Sponsorships	\$ 111,500.00
4300	Youth Program Revenues	\$ 227,205.00
4610	Billable Expense Income	\$ 18,050.00
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	\$ 735.00
4707	Merchandise Sales Taxable	\$ -
4709	Soda Sales	\$ 100.00
4711	Vending Sales	\$ -
4000	Total Income	\$ 1,568,177.00

Acct No.	Description	BUDGET
		19/20
5000	Program Expenses	
5001	Adult Program Costs	\$ 7,819.19
5002	Fish Stocking	\$ 10,000.00
5004	Program Contractors	\$ 38,765.00
5005	Event Costs	\$ 141,998.00
5008	Youth Program Costs	\$ 43,000.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 2,300.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 6,000.00
5115	Scholarships Given	\$ 4,000.00
5000	Total Program Expenses	\$ 254,482.19
7000	Maintenance & Operation Expenses	
7010	Advertising & Marketing	\$ 40,000.00
7015	Loan Repayment	\$ 49,702.00
7020	Bank Service Charges	\$ 14,000.00
7026	Charitable Contribution	\$ 2,200.00
7030	Dues & Subscriptions	\$ 8,000.00
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 1,200.00
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7051	Auto Insurance	\$ 5,000.00
7052	HUB Insurance	\$ 500.00
7053	Property Insurance	\$ 13,000.00
7055	Liability Insurance	\$ 9,000.00
7056	Interest Expense	\$ 18,000.00
7060	Licenses & Fees	\$ 22,000.00
7070	Maintenance	
7071	Pool Chemicals	\$ 8,893.00
7072	Building & Park Maintenance	\$ 38,215.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 9,460.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 10,000.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies (repairs/upkeep)	\$ 32,358.00
7079	Fleet Maintenance	\$ 7,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 3,000.00
7090	Office Supplies	\$ 14,000.00
7120	Professional Development	\$ 7,500.00
7150	Professional Fees	
7151	Annual Audit	\$ 12,500.00
7152	Accounting & Payroll	\$ 40,000.00
7153	Information Technology	\$ 6,000.00
7155	Legal	\$ 13,000.00
7156	Payroll Expense (merged with 7151)	\$ -
7160	Property Tax Collection Fee	\$ 14,000.00
7170	Publications & Legal	\$ -
7180	Security	\$ 6,523.00
7210	Telephone	\$ 12,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7250	Utilities	
7252	Electric Service	\$ 47,270.00
7254	Gas Service	\$ 17,537.00
7256	Sanitation Services	\$ 17,900.00
7258	Water Service	\$ 8,900.00
7290	Operational Reserve (contingency)	\$ 100,000.00
7000	Total M&O Expenses	\$ 529,808.00
5000/7000	TOTAL EXPENSES	\$ 784,290.19

Acct No.	Description	BUDGET
		19/20
6000	Employee Costs	
6010	ADMINISTRATION	\$ 169,762.00
6010	RECREATION	\$ 200,920.00
6010	MAINTENANCE	\$ 183,496.50
6010	Total Employee Wages	\$ 554,178.50
6020	Employee Taxable Allowances	\$ 7,000.00
6030	Safety Program	\$ 2,200.00
6050	Benefits	
6051	Group Medical	\$ 45,000.00
6055	CalPERS	\$ 42,000.00
6056	CalPERS Unfunded Liability	\$ 13,064.20
6058	Taxes (FICA) (7.65%)	\$ 50,000.00
6060	Reimbrused Expenses	\$ 1,000.00
6070	Vacation & Sick	\$ 1,500.00
6090	Workers Comp	\$ 23,000.00
6000	Total Employee Costs	\$ 738,942.70

POSITION	BUDGET
	19/20
District Manager	\$ 80,000.00
Business Manager	\$ 62,722.00
Office Specialist	\$ 27,040.00
Total Administration	\$ 169,762.00
Recreation Supervisor	\$ 49,920.00
Community Relations & Sports Supervisor*	\$ -
Recreation Coordinator	\$ 25,000.00
Special Event & Youth Programs Supervisor*	\$ -
Gym Supervisor (960)combined to RS	
Recreation Staff (960) (Intern)	\$ 76,000.00
Pool Staff (960)	\$ 50,000.00
Total Recreation	\$ 200,920.00
Park & Facility Maintenance Supervisor*	\$ 66,384.50
Project Manager (MF)	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ 31,720.00
Park Maintenance Worker	\$ 31,720.00
Park Maintenance Worker	\$ 31,720.00
Custodian (PT)	\$ 21,952.00
Total Maintenance	\$ 183,496.50

ADMINISTRATION		
Acct No.	Description	BUDGET
		19/20
6010	ADMINISTRATION WAGES	\$ 169,762.00
	REVENUE	
Acct No.	Description	
4000	Revenue	
4010	Property Taxes	\$ 901,350.00
4020	Interest Income	\$ 5,000.00
4610	Billable Expense Income	\$ 18,050.00
4211	Grant Income (merge with 4215)	\$ -
4215	Donations (capital grant)	\$ -
4000	Total Revenue	\$ 924,400.00
	EXPENSES	
Acct No.	Description	
7000	Expenses	
7010	Advertising & Marketing	\$ 40,000.00
7015	Loan repayment	\$ 49,702.00
7020	Bank Service Charges	\$ 14,000.00
7026	Charitable Contribution	\$ 2,200.00
7030	Dues & Subscriptions	\$ 8,000.00
7035	Equipment Rent & Lease	
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7051	Auto Insurance	\$ 5,000.00
7052	HUB Insurance	\$ 500.00
7053	Property Insurance	\$ 13,000.00
7055	Liability Insurance	\$ 9,000.00
7056	Interest Expense	\$ 18,000.00
7060	Licenses & Fees	\$ 22,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 3,000.00
7090	Office Supplies	\$ 14,000.00
7120	Professional Development	\$ 7,500.00
7150	Professional Fees	
7151	Annual Audit	\$ 12,500.00
7152	Accounting	\$ 40,000.00
7153	Information Technology	\$ 6,000.00
7155	Legal	\$ 13,000.00
7156	Payroll Expense	\$ -
7160	Property Tax Collection Fee	\$ 14,000.00
7170	Publications & Legal	\$ -
7210	Telephone	\$ 12,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7290	Operational Reserve (contingency)	\$ 100,000.00
7000	Total Expenses	\$ 309,902.00

MAINTENANCE DEPARTMENT		
Acct No.	EMPLOYEE WAGES	BUDGET
	Description	19/20
6010	MAINTENANCE WAGES	\$ 183,496.50
4050	Facility Revenues	\$ 165,497.00
4211	Grant Income	\$ -
4213	Sponsorship	\$ -
	Total Revenue	\$ 165,497.00
	EXPENSES	
Acct No.	Description	
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 1,200.00
7070	Maintenance	
7071	Pool Chemicals	\$ 8,893.00
7072	Building Maintenance	\$ 38,215.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 9,460.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 10,000.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies	\$ 32,358.00
7079	Fleet Maintenance	\$ 7,000.00
7180	Security	\$ 6,523.00
7250	Utilities	
7252	Electric Service	\$ 47,270.00
7254	Gas Service	\$ 17,537.00
7256	Sanitation Services	\$ 17,900.00
7258	Water Service	\$ 8,900.00
	Total Expenses	\$ 219,906.00

RECREATION DEPARTMENT		
Acct No.	EMPLOYEE WAGES	BUDGET
	Description	18/19
6010	RECREATION WAGES	\$ 200,920.00
	REVENUE	
Acct No.	Description	
4030	Adult Program Revenues	\$ 37,610.00
4200	Contracted Class Revenues	\$ 37,610.00
4210	Event Revenues	\$ 100,890.00
4213	Sponsorship	\$ 111,500.00
4300	Youth Program Revenues	\$ 227,205.00
4211	Grant Income	\$ -
4215	Donations	\$ -
1215	Scholarships Revenue Recievable	\$ 1,500.00
4704	Sales	
4701	Beer Sales Taxable	\$ -
4703	Food Sales Taxable	\$ 240.00
4705	Food Sale Non-Taxable	\$ 735.00
4707	Merchandise Sales Taxable	\$ -
4709	Soda Sales	\$ -
4711	Vending Sales	\$ -
	Gross Recreation Revenue	\$ 517,290.00
	EXPENSES	
Acct No.	Description	
5000	Program Expenses	
5001	Adult Program Costs	\$ 7,819.19
5004	Contracted Classes Costs	\$ 38,765.00
5005	Event Costs	\$ 141,998.00
5008	Youth Program Costs	\$ 43,000.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 2,300.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 6,000.00
5	Scholarships Revenue Receivable	\$ 4,000.00
5000	Program Expenses	\$ 244,482.19

ABIAC		
Acct. No	Description	BUDGET
4050	Facility Revenue	19/20
		\$ 1,760.00
	Gross Facility Revenue	\$ 1,760.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 3,433.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 518.00
7180	Security	\$ 2,664.00
7252	Electric Service	\$ 3,440.00
7254	Gas Service	\$ 2,637.00
7000	Total Expenses	\$ 13,192.00
	Net Facility Revenue	\$ (11,432.00)

BRITE LAKE		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
	Brite Lake	\$ 923.00
	Brite Lake: Annual Permit	\$ 2,301.00
	Brite Lake: Annual Senior Permit	\$ 2,050.00
	Brite Lake: Boat Launching Permit	\$ 1,153.00
	Brite Lake: Camping	\$ 111,000.00
	Brite Lake: Day Use	\$ 30,000.00
4050	Gross Facility Revenues	\$ 147,427.00
5002	Fish Stocking	\$ 10,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 9,415.00
7074	Equipment Maintenance	\$ 100.00
7078	Materials & Supplies	\$ 4,608.00
7180	Security	\$ -
7210	Telephone & Internet	\$ 1,341.00
7252	Electric Service	\$ 20,000.00
7256	Sanitation Services	\$ 11,300.00
7258	Water Service	\$ 50.00
7000	Total Expenses	\$ 56,814.00
	Net Facility Revenue	\$ 90,613.00

CENTRAL PARK		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	\$ 2,275.00
4050	Gross Facility Revenues	\$ 2,275.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 4,767.00
7074	Equipment Maintenance	\$ 260.00
7078	Materials & Supplies	\$ 100.00
7256	Sanitation Services	600.00
7258	Water Service	\$ -
7000	Total Expenses	\$ 5,727.00
	Net Facility Revenue	\$ (3,452.00)

DISTRICT OFFICE		
Acct No.	Description	BUDGET
7000		19/20
7072	Building & Park Maintenance	\$ 860.00
7074	Equipment Maintenance	\$ 100.00
7078	Materials & Supplies	\$ 500.00
7180	Security	\$ 1,000.00
7210	Telephone	\$ 10,300.00
7252	Electric Service	\$ 2,800.00
7254	Gas Service	\$ 1,400.00
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 16,960.00

DYE NATATORIUM		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ 2,420.00
4610	Billable Expense	
	Barracudas	\$ 7,900.00
	TUSD - Year 2	\$ -
	Gross Facility Revenue	\$ 2,420.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 12,000.00
7074	Equipment Maintenance	\$ 2,000.00
7078	Materials & Supplies	\$ 6,000.00
7071	Pool Chemicals	\$ 8,893.00
7180	Security	\$ 583.00
7252	Electric Service	\$ 8,500.00
7254	Gas Service	\$ 13,000.00
7000	Total Expenses	\$ 50,976.00
	Net Facility Revenue	\$ (48,556.00)

MAINTENANCE YARD		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ -
	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

MEADOWBROOK PARK		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ 125.00
	Gross Facility Revenue	\$ 125.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 1,530.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 200.00
7180	Security	\$ -
7210	Telephone	
7252	Electric Service	\$ 1,400.00
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 3,630.00
	Net Facility Revenue	\$ (3,505.00)

SKATE PARK		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ -
	Gross Facility Revenue	\$ -
7000	Expenses	
7072	Building & Park Maintenance	\$ -
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 4,000.00
7180	Security	\$ 500.00
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 4,500.00
	Net Facility Revenue	\$ (4,500.00)

STEVEN SHY		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
	Steven Shy	\$ 840.00
	Gross Facility Revenue	\$ 840.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 2,000.00
7074	Equipment Maintenance	\$ 2,000.00
7078	Materials & Supplies	\$ 500.00
7180	Security	\$ 1,000.00
7252	Electric Service	\$ 700.00
7254	Gas Service	\$ 500.00
7000	Total Expenses	\$ 6,700.00
	Net Facility Revenue	\$ (5,860.00)

WEST PARK		
Acct. No	Description	BUDGET
		19/20
4050	Facility Revenue	
		\$ 500.00
4610	Billable Little League	\$ 10,150.00
	Gross Facility Revenue	\$ 10,650.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 1,710.00
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 1,000.00
7210	Telephone	\$ -
7252	Electric Service	\$ 10,430.00
7254	Gas Service	
7256	Sanitation Services	\$ 6,000.00
7258	Water Service	\$ 8,500.00
7000	Total Expenses	\$ 27,640.00
	Net Facility Revenue	\$ (16,990.00)

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

Acct. No	Description	BUDGET
		19/20
4030	Adult Program Revenues	
	Adult Lap Swim	\$ 2,000.00
	Adult Softball	\$ 6,500.00
	Deep Water Aerobics	\$ 2,200.00
	Water Workout	\$ 100.00
	Mindfull Meditation	\$ 660.00
	Adult Basketball	\$ 4,100.00
	3v3 Basketball	\$ 925.00
	King of the Mountain	\$ 925.00
	Open Gym	\$ 5,800.00
	Volleyball	\$ 1,400.00
	Pool Pass	\$ 13,000.00
4030	Gross Program Revenues	\$ 37,610.00
5001	Adult Program Costs	
	Adult Lap Swim	\$ -
	Adult Softball	\$ 4,300.00
	Deep Water Aerobics	\$ 100.00
	Water Workout	\$ -
	Mindful Meditation	\$ -
	Adult Basketball	\$ 500.00
	3v3 Basketball	\$ 300.00
	King of the Mountain	\$ 750.00
	Mens Softball	\$ 1,119.19
	Open Gym	\$ 300.00
	Adult Volleyball	\$ 300.00
	Pool Pass	\$ 150.00
5001	Total Adult Program Costs	\$ 7,819.19
	Net Adult Program Revenues	\$ 29,790.81

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

Acct. No	Description	BUDGET
		19/20
4210	Event Revenues	
	Egg Hunt	\$ -
	Fishing Derby	\$ 6,300.00
	Fourth of July Parade	\$ -
	Mountain Gallop 5k/10k	\$ 2,800.00
	Movies in the Park	\$ -
	Tehachapi GranFondo	\$ 76,000.00
	Music in the Park	\$ -
	Old Timers Reunion	\$ 500.00
	Christmas Bazaar	\$ 2,190.00
	Partner Events	\$ -
	Run/Ride with the Wind 5k	\$ 2,400.00
	Harvest Half	\$ 1,800.00
	Trial Programs	
	All American 5K	\$ 7,000.00
	Hot Chocolate Turkey Trot	\$ 1,900.00
	Misc.	
4210	Gross Event Revenues	\$ 100,890.00
5005	Event Costs	
	Egg Hunt	\$ 1,000.00
	Fishing Derby	\$ 3,700.00
	Fourth of July Parade	\$ 500.00
	Mountain Gallop 5k/10k	\$ 4,800.00
	Movies in the Park	\$ 8,300.00
	Tehachapi GranFondo	\$ 87,650.00
	Music in the Park	\$ 8,000.00
	Old Timers Reunion	\$ 7,180.00
	Christmas Bazaar	\$ 1,403.00
	Partner Events	\$ 800.00
	Run/Ride with the Wind 5k	\$ 3,875.00
	Harvest Half	\$ 5,120.00
	Trial Programs	
	All American 5K	\$ 7,320.00
	Hot Chocolate Turkey Trot	\$ 2,200.00
	Memorial Day Ceremony	\$ 150.00
5005	Total Event Costs	\$ 141,998.00
	Net Event Revenues	\$ (41,108.00)

Acct. No	Description	BUDGET
		19/20
4300	Youth Program Revenues	
	Open Recreational Swim	\$ 7,652.00
	Lifeguard Training	\$ 3.00
	Parent & Child Swim Lessons	\$ 3,200.00
	Tehachapi Tots	\$ 37,000.00
	Tehachapi Tot Craft Fee	\$ 4,500.00
	Playwell	\$ 1,000.00
	Chess Wizzards	\$ 1,000.00
	Challenger Soccer Camp	\$ 100.00
	Summer Swim Lessons	\$ 19,600.00
	Junior Lifeguards	\$ 550.00
	Youth Baseball	\$ 14,500.00
	Youth Volleyball	\$ 5,000.00
	NFL Youth Flag Football	\$ 6,800.00
	Youth Basketball	\$ 35,000.00
	Youth Adventure Camp	\$ 90,000.00
	Trial Programs	\$ 1,300.00
4300	Gross Youth Program Revenues	\$ 227,205.00
5008	Youth Program Costs	
	Open Recreational Swim	\$ -
	Lifeguard Training	\$ 200.00
	Parent & Child Swim Lessons	\$ 100.00
	Tehachapi Tots	\$ 4,500.00
	Playwell	\$ -
	Chess Wizzards	\$ -
	Challenger Soccer Camp	\$ -
	Summer Swim Lessons	\$ 1,500.00
	Junior Lifeguards	\$ -
	Youth Baseball	\$ 7,200.00
	Youth Volleyball	\$ 3,200.00
	NFL Youth Flag Football	\$ 4,900.00
	Youth Basketball	\$ 8,600.00
	Youth Adventure Camp	\$ 12,000.00
	Trial Programs	\$ 800.00
5008	Total Youth Program Cost	\$ 43,000.00
	Net Youth Program Revenues	\$ 184,205.00

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

IN THE MATTER OF

ADOPTING THE PRELIMINARY BUDGET FOR THE 2019-2020 FISCAL YEAR

I, Carrie Champlin, Clerk of the Board of Directors of the Tehachapi Valley Recreation and Park District, of the County of Kern, State of California, so hereby certify that the following resolution proposed by Director _____ and seconded by Director _____ was duly passed and adopted by said Board of Directors at an official meeting thereof this 25th day of June 2019 by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

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

RESOLUTION NO. 2-19

**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
2019/2020 FISCAL YEAR**

WHEREAS, the Tehachapi Valley Recreation and Park District is a legally constituted public agency formed pursuant to the Public Resources Code, State of California, and

WHEREAS, pursuant to Section 5784.1 of the Public Resources Code of the State of California, the Board of Directors of the Tehachapi Valley Recreation and Park District did publish a notice of a Public Hearing for the taxpayers of said District.

NOW, THEREFORE BE IT RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District adopts the Preliminary Budget for the 2019-2020 Fiscal Year.

BE IT FURTHER RESOLVED that the Board of Directors of the Tehachapi Valley Recreation and Park District shall adjust the Preliminary Budget for 2019-2020 Fiscal Year, as necessary to accommodate changes that result from decisions made by the California State Legislature and approved by the Governor and/or as a result of determination made by the Kern County Board of Supervisors and/or others that dictate adjustments be made to the Preliminary Budget during the 2019-2020 Fiscal Year.