

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		\$ 1,570,765.00
7290	Reserves to be used		\$ -
	Total Revenues		\$ 1,699,124.00
1162	Improvements		\$ -
1166	Fleet Purchase		\$ -
1163	Equipment purchase		\$ -
5000	Program Expenses		\$ 258,423.00
4	Capital Projects Fund Transfer		\$ -
7000	M&O Expenses		\$ 495,802.00
6000	Employee Compensation		\$ 772,514.20
7290	To Reserves		\$ 100,000.00
	Total Expenditures		\$ 1,626,739.20
1003	Quimby (Emergency Repairs if needed)	restricted	\$ 3,169.00
	To Reserves		\$ 72,384.80

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	\$ 36,610.00
4050	Facility Revenues	\$ 174,437.00
4210	Event Revenues	\$ 99,290.00
4213	Operational Grant - Sponsorships	\$ 111,500.00
4300	Youth Program Revenues	\$ 223,453.00
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 Taxible	
4703	Food Sales Taxible	\$ 240.00
4705	Food Sale Non-Taxible	\$ 735.00
4707	Merchandise Sales Taxible	\$ -
4709	Soda Sales	\$ 100.00
4711	Vending Sales	\$ -
4000	Total Income	\$ 1,570,765.00

Acct No.	Description	BUDGET 19/20
5000	Program Expenses	
5001	Adult Program Costs	\$ 6,800.00
5002	Fish Stocking	\$ 10,000.00
5004	Program Contractors	\$ 38,765.00
5005	Event Costs	\$ 116,058.00
5008	Youth Program Costs	\$ 73,900.00
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	\$ 258,423.00
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	\$ 7,500.00
7072	Building & Park Maintenance	\$ 28,100.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 8,200.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 10,000.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies (repairs/upkeep)	\$ 26,300.00
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	\$ 6,100.00
7210	Telephone	\$ 12,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7250	Utilities	
7252	Electric Service	\$ 42,950.00
7254	Gas Service	\$ 17,100.00
7256	Sanitation Services	\$ 7,900.00
7258	Water Service	\$ 8,900.00
7290	Operational Reserve (contingency)	\$ 100,000.00
7000	Total M&O Expenses	\$ 495,802.00
5000/7000	TOTAL EXPENSES	\$ 754,225.00

Acct No.	Description	BUDGET
		19/20
6000	Employee Costs	
6010	ADMINISTRATION	\$ 175,200.00
6010	RECREATION	\$ 197,078.00
6010	MAINTENANCE	\$ 194,472.00
6010	Total Employee Wages	\$ 566,750.00
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%)	\$ 54,000.00
6060	Reimbrused Expenses	\$ 1,000.00
6070	Vacation & Sick	\$ 1,500.00
6090	Workers Comp	\$ 40,000.00
6000	Total Employee Costs	\$ 772,514.20

POSITION	BUDGET
	19/20
District Manager	\$ 80,000.00
Business Manager	\$ 64,000.00
Office Specialist	\$ 31,200.00
Total Administration	\$ 175,200.00
Recreation Supervisor	\$ 50,918.00
Recreation Coordinator	\$ 20,160.00
Recreation Staff (960) (Intern)	\$ 76,000.00
Pool Staff (960)	\$ 50,000.00
Total Recreation	\$ 197,078.00
Operations Manager	\$ 67,800.00
Project Manager (MF)	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ 31,824.00
Park Maintenance Worker	\$ 31,824.00
Park Maintenance Worker	\$ 31,824.00
Custodian (PT)	\$ 31,200.00
Total Maintenance	\$ 194,472.00

ADMINISTRATION		
Acct No.	Description	BUDGET
		19/20
6010	ADMINISTRATION WAGES	\$ 175,200.00
	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	\$ 21,000.00
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	\$ 11,000.00
7056	Interest Expense	\$ 18,000.00
7060	Licenses & Fees	\$ 25,000.00
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	\$ 18,000.00
7152	Accounting	\$ 40,000.00
7153	Information Technology	\$ 6,000.00
7155	Legal	\$ 15,000.00
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	\$ 341,202.00

MAINTENANCE DEPARTMENT		
Acct No.	EMPLOYEE WAGES	BUDGET
	Description	19/20
6010	MAINTENANCE WAGES	\$ 194,472.00
4050	Facility Revenues	\$ 174,437.00
4211	Grant Income	\$ -
4213	Sponsorship	\$ -
	Total Revenue	\$ 174,437.00
	EXPENSES	
Acct No.	Description	
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 1,200.00
7070	Maintenance	
7071	Pool Chemicals	\$ 7,500.00
7072	Building Maintenance	\$ 28,100.00
7073	Accessibility Upgrades	\$ 150.00
7074	Equipment Maintenance	\$ 8,200.00
7075	Fuel	\$ 13,000.00
7076	Janitorial	\$ 10,000.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies	\$ 26,300.00
7079	Fleet Maintenance	\$ 7,000.00
7180	Security	\$ 6,100.00
7250	Utilities	
7252	Electric Service	\$ 42,950.00
7254	Gas Service	\$ 17,100.00
7256	Sanitation Services	\$ 7,900.00
7258	Water Service	\$ 8,900.00
	Total Expenses	\$ 185,900.00

ABIAC		
Acct. No	Description	BUDGET
4050	Facility Revenue	19/20
		\$ 2,000.00
	Gross Facility Revenue	\$ 2,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 3,000.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 600.00
7180	Security	\$ 2,700.00
7252	Electric Service	\$ 3,500.00
7254	Gas Service	\$ 3,000.00
7000	Total Expenses	\$ 13,300.00
	Net Facility Revenue	\$ (11,300.00)

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	\$ 12,000.00
7074	Equipment Maintenance	\$ 300.00
7078	Materials & Supplies	\$ 5,000.00
7180	Security	\$ -
7210	Telephone & Internet	\$ 1,400.00
7252	Electric Service	\$ 17,500.00
7256	Sanitation Services	\$ 7,000.00
7258	Water Service	\$ 55.00
7000	Total Expenses	\$ 53,255.00
	Net Facility Revenue	\$ 94,172.00

CENTRAL PARK		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	\$ 2,500.00
4050	Gross Facility Revenues	\$ 2,500.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 3,500.00
7074	Equipment Maintenance	\$ 300.00
7078	Materials & Supplies	\$ 2,000.00
7256	Sanitation Services	600.00
7258	Water Service	\$ -
7000	Total Expenses	\$ 6,400.00
	Net Facility Revenue	\$ (3,900.00)

DISTRICT OFFICE		
Acct No.	Description	BUDGET
7000		19/20
7072	Building & Park Maintenance	\$ 800.00
7074	Equipment Maintenance	\$ 100.00
7078	Materials & Supplies	\$ 500.00
7180	Security	\$ 1,000.00
7210	Telephone	\$ 10,600.00
7252	Electric Service	\$ 2,500.00
7254	Gas Service	\$ 1,500.00
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 17,000.00

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	\$ 10,320.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 1,000.00
7074	Equipment Maintenance	\$ 2,000.00
7078	Materials & Supplies	\$ 2,000.00
7071	Pool Chemicals	\$ 7,500.00
7180	Security	\$ 600.00
7252	Electric Service	\$ 8,500.00
7254	Gas Service	\$ 12,000.00
7000	Total Expenses	\$ 33,600.00
	Net Facility Revenue	\$ (23,280.00)

MAINTENANCE YARD		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ -
	Gross Facility Revenue	\$ -
7000	Expenses	
7072	Building & Park Maintenance	\$ 2,800.00
7074	Equipment Maintenance	\$ 4,000.00
7078	Materials & Supplies	\$ 8,000.00
7180	Security	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 14,800.00

MEADOWBROOK PARK		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
		\$ 700.00
	Gross Facility Revenue	\$ 700.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 1,500.00
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	\$ 3,600.00
	Net Facility Revenue	\$ (2,900.00)

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	\$ -
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 4,000.00
	Net Facility Revenue	\$ (4,000.00)

SSAC		
Acct No.	Description	BUDGET
		19/20
4050	Facility Revenues	
	Stephen Shy	\$ 840.00
	Gross Facility Revenue	\$ 840.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 2,000.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 1,000.00
7180	Security	\$ 1,000.00
7252	Electric Service	\$ 550.00
7254	Gas Service	\$ 600.00
7000	Total Expenses	\$ 5,650.00
	Net Facility Revenue	\$ (4,810.00)

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	\$ 1,500.00
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 3,000.00
7210	Telephone	\$ -
7252	Electric Service	\$ 9,000.00
7254	Gas Service	
7256	Sanitation Services	\$ 300.00
7258	Water Service	\$ 9,700.00
7000	Total Expenses	\$ 23,500.00
	Net Facility Revenue	\$ (12,850.00)

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
	Dye Natatorium	\$ 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	\$ 2,500.00
	Adult Softball	\$ 6,500.00
	Deep Water Aerobics	\$ 2,000.00
	Water Workout	\$ 100.00
	Mindfull Meditation	\$ 660.00
	Adult Basketball	\$ 4,100.00
	Adult 3v3 Basketball	\$ 925.00
	King of the Mountain	\$ 925.00
	Open Gym	\$ 5,500.00
	Adult Volleyball	\$ 1,400.00
	Pool Pass	\$ 12,000.00
4030	Gross Program Revenues	\$ 36,610.00
5001	Adult Program Costs	
	Adult Lap Swim	\$ -
	Adult Softball	\$ 4,300.00
	Deep Water Aerobics	\$ 100.00
	Water Workout	\$ 100.00
	Mindfulness Meditation	\$ -
	Adult Basketball	\$ 500.00
	Adult 3v3 Basketball	\$ 300.00
	King of the Mountain	\$ 750.00
	Open Gym	\$ 300.00
	Adult Volleyball	\$ 300.00
	Pool Pass	\$ 150.00
5001	Total Adult Program Costs	\$ 6,800.00
	Net Adult Program Revenues	\$ 29,810.00

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	\$ 6,500.00
	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	\$ -
	Trial Programs	
	All American 5K	\$ 7,000.00
	Hot Chocolate Turkey Trot	\$ 1,900.00
	Misc.	
4210	Gross Event Revenues	\$ 99,290.00
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	\$ 67,650.00
	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	\$ -
	Trial Programs	
	All American 5K	\$ 6,500.00
	Hot Chocolate Turkey Trot	\$ 2,200.00
	Memorial Day Ceremony	\$ 150.00
5005	Total Event Costs	\$ 116,058.00
	Net Event Revenues	\$ (16,768.00)

Acct. No	Description	BUDGET
		19/20
4300	Youth Program Revenues	
	Open Recreational Swim	\$ 8,500.00
	Lifeguard Training	\$ 3.00
	Parent & Child Swim Lessons	\$ 3,200.00
	Tehachapi Tots	\$ 40,000.00
	Tehachapi Tot Craft Fee	\$ 5,000.00
	Playwell	\$ 1,000.00
	Chess Wizzards	\$ 1,000.00
	Challenger Soccer Camp	\$ 100.00
	Summer Swim Lessons	\$ 25,000.00
	Junior Lifeguards	\$ 550.00
	Youth Baseball	\$ 16,000.00
	Youth Volleyball	\$ 5,000.00
	NFL Youth Flag Football	\$ 6,800.00
	Youth Basketball	\$ 40,000.00
	Summer Adventure Camp	\$ 70,000.00
	Trial Programs	\$ 1,300.00
4300	Gross Youth Program Revenues	\$ 223,453.00
5008	Youth Program Costs	
	Open Recreational Swim	\$ -
	Lifeguard Training	\$ 200.00
	Parent & Child Swim Lessons	\$ 100.00
	Tehachapi Tots	\$ 27,000.00
	Tehachapi Tots Craft Fee	\$ 5,000.00
	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	\$ 12,000.00
	Youth Adventure Camp	\$ 12,000.00
	Trial Programs	\$ 800.00
5008	Total Youth Program Cost	\$ 73,900.00
	Net Youth Program Revenues	\$ 149,553.00