

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

Acct No.			BUDGET
			18/19
1001	General Fund and BOTS		\$ -
1004	BOTS Cash on Hand		\$ 128,359.00
4000	Income		\$ 1,475,640.00
7290	Reserves to be used		\$ -
	Total Revenues		\$ 1,603,999.00
1162	Improvements		\$ -
1166	Fleet Purchase		\$ -
1163	Equipment purchase		\$ -
5000	Program Expenses		\$ 245,819.64
4	Capital Projects Fund Transfer		\$ -
7000	M&O Expenses		\$ 512,532.06
6000	Employee Compensation		\$ 739,530.73
7290	To Reserves		\$ 100,000.00
	Total Expenditures		\$ 1,597,882.43
1003	Quimby (Emergency Repairs if needed)	restricted	\$ 3,169.00
	To Reserves		\$ 6,116.57

4000 INCOME		BUDGET
		18/19
4000	Income	1% increase
4010	Property Taxes	\$ 892,426.00
4020	Interest Income	\$ 2,872.00
4030	Adult Program Revenues	\$ 37,200.00
4050	Facility Revenues	\$ 144,726.00
4200	Contracted Class Revenues	\$ 39,451.00
4210	Event Revenues	\$ 114,604.00
4213	Sponsorship (Operational Grant)	\$ 106,300.00
4300	Youth Program Revenues	\$ 130,986.00
4610	Billable Expense Income	\$ 6,000.00
4211	Grant Income (merge with 4215)	\$ -
4215	Capital Grant	\$ -
1215	Scholarships Revenue Receivable	\$ -
	Insurance Proceeds	\$ -
4215	State Tree reimbursement grant	
4704	Sales	
4701	Beer Sales 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	\$ 1,475,640.00

Acct No.	Description	BUDGET
		18/19
5000	Program Expenses	
5001	Adult Program Costs	\$ 8,904.19
5002	Fish Stocking	\$ 10,000.00
5004	Contracted Classes Costs	\$ 30,850.00
5005	Event Costs	\$ 153,655.45
5008	Youth Program Costs	\$ 34,860.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 450.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 4,300.00
5115	Scholarships Given	\$ 2,200.00
5000	Program Expenses	\$ 245,819.64
7000	Maintenance & Operation Expenses	
7010	Advertising & Marketing	\$ 31,000.00
7015	Loan Repayment	\$ 49,702.00
7020	Bank Service Charges	\$ 10,100.00
7026	Charitable Contribution	\$ 2,200.00
7030	Dues & Subscriptions	\$ 7,000.00
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 1,000.00
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7051	Auto Insurance	\$ 5,000.00
7052	HUB Insurance	\$ 400.00
7053	Property Insurance	\$ 13,000.00
7055	Liability Insurance	\$ 8,000.00
7056	Interest Expense	\$ 18,000.00
7060	Licenses & Fees	\$ 69,500.00
7070	Maintenance	
7071	Pool Chemicals	\$ 8,893.00
7072	Building & Park Maintenance	\$ 27,950.00
7073	Accessibility Upgrades	\$ 101.00
7074	Equipment Maintenance	\$ 7,100.00
7075	Fuel	\$ 9,500.00
7076	Janitorial	\$ 9,500.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies (repairs/upkeep)	\$ 33,432.00
7079	Fleet Maintenance	\$ 5,000.00
7080	Master Plan Expenses	\$ -
7084	Meals & Entertainment	\$ 3,000.00
7090	Office Supplies	\$ 13,500.00
7120	Professional Development	\$ 7,500.00
7150	Professional Fees	
7151	Annual Audit	\$ 11,800.00
7152	Accounting & Payroll	\$ 25,000.00
7153	Information Technology	\$ 8,500.00
7155	Legal	\$ 9,000.00
7156	Payroll Expense (merged with 7151)	\$ -
7160	Property Tax Collection Fee	\$ 14,000.00
7170	Publications & Legal	\$ -
7180	Security	\$ 4,000.00
7210	Telephone	\$ 12,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7250	Utilities	
7252	Electric Service	\$ 40,350.00
7254	Gas Service	\$ 17,050.00
7256	Sanitation Services	\$ 13,900.00
7258	Water Service	\$ 8,554.06
7290	Operational Reserve (contingency)	\$ 100,000.00
7000	Total M&O Expenses	\$ 512,532.06
5000/7000	TOTAL EXPENSES	\$ 758,351.70

Acct No.	Description	BUDGET
		18/19
6000	Employee Costs	
6010	ADMINISTRATION	\$ 183,968.00
6010	RECREATION	\$ 190,094.00
6010	MAINTENANCE	\$ 180,704.53
6010	Total Employee Wages	\$ 554,766.53
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	\$ 739,530.73

POSITION	BUDGET
	18/19
District Manager	\$ 86,810.00
Business Manager	\$ 61,278.00
Office Specialist	\$ 35,880.00
Total Administration	\$ 183,968.00
Recreation Supervisor	\$ 55,150.00
Community Relations & Sports Supervisor*	\$ -
Recreation Coordinator	\$ 34,944.00
Special Event & Youth Programs Supervisor*	\$ -
Gym Supervisor (960)combined to RS	
Recreation Staff (960) (Intern)	\$ 59,000.00
Pool Staff (960)	\$ 41,000.00
Total Recreation	\$ 190,094.00
Park & Facility Maintenance Supervisor*	\$ 66,384.50
Project Manager (MF)	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ -
Park Maintenance Worker	\$ 28,147.03
Park Maintenance Worker	\$ 31,333.00
Park Maintenance Worker	\$ 33,000.00
Custodian (PT)	\$ 21,840.00
Total Maintenance	\$ 180,704.53

ADMINISTRATION		
	EMPLOYEE WAGES	BUDGET
Acct No.	Description	18/19
6010	ADMINISTRATION WAGES	\$ 183,968.00
	REVENUE	
Acct No.	Description	
4000	Income	
4010	Property Taxes	\$ 892,426.00
4020	Interest Income	\$ 2,872.00
4610	Billable Expense Income	\$ 6,000.00
4211	Grant Income (merge with 4215)	\$ -
4215	Donations (capital grant)	\$ -
4000	Total Income	\$ 901,298.00
	EXPENSES	
Acct No.	Description	
7000	Expenses	
7010	Advertising & Marketing	\$ 33,000.00
7015	Loan repayment.	\$ 49,702.00
7020	Bank Service Charges	\$ 10,100.00
7026	Charitable Contribution	\$ 2,200.00
7030	Dues & Subscriptions	\$ 7,000.00
7035	Equipment Rent & Lease	
7037	Office Equipment Rental	\$ 3,500.00
7050	Insurance	
7051	Auto Insurance	\$ 5,000.00
7052	HUB Insurance	
7053	Property Insurance	\$ 13,000.00
7055	Liability Insurance	\$ 8,000.00
7056	Interest Expense	\$ 18,000.00
7060	Licenses & Fees	\$ 69,500.00
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	\$ 11,800.00
7152	Accounting	\$ 25,000.00
7153	Information Technology	\$ 8,500.00
7155	Legal	\$ 9,000.00
7156	Payroll Expense	\$ -
7160	Property Tax Collection Fee	\$ 8,000.00
7170	Publications & Legal	\$ -
7210	Telephone	\$ 12,000.00
7230	Uniforms & Apparel	\$ 3,000.00
7290	Operational Reserve (contingency)	\$ 100,000.00
7000	Total Expenses	\$ 320,802.00

	EMPLOYEE WAGES	BUDGET
Acct No.	Description	18/19
6010	MAINTENANCE WAGES	\$ 180,704.53
4050	Facility Revenues	\$ 144,726.00
4211	Grant Income	\$ -
4213	Sponsorship	\$ -
	Total Revenue	\$ 144,726.00
	EXPENSES	
Acct No.	Description	
7035	Equipment Rent & Lease	
7036	Maintenance Equipment Rental	\$ 1,000.00
7070	Maintenance	
7071	Pool Chemicals	\$ 8,900.00
7072	Building Maintenance	\$ 27,950.00
7073	Accessibility Upgrades	\$ 101.00
7074	Equipment Maintenance	\$ 7,100.00
7075	Fuel	\$ 10,100.00
7076	Janitorial	\$ 9,500.00
7077	Small Tools & Equipment	\$ 1,500.00
7078	Materials & Supplies	\$ 28,000.00
7079	Fleet Maintenance	\$ 5,000.00
7180	Security	\$ 4,000.00
7250	Utilities	
7252	Electric Service	\$ 40,350.00
7254	Gas Service	\$ 15,000.00
7256	Sanitation Services	\$ 15,000.00
7258	Water Service	\$ 8,554.06
	Total Expenses	\$ 182,055.06

	EMPLOYEE WAGES	BUDGET
Acct No.	Description	18/19
6010	RECREATION WAGES	\$ 190,094.00
	REVENUE	
Acct No.	Description	
4030	Adult Program Revenues	\$ 37,200.00
4200	Contracted Class Revenues	\$ 37,200.00
4210	Event Revenues	\$ 114,604.00
4213	Sponsorship	\$ 106,300.00
4300	Youth Program Revenues	\$ 130,986.00
4211	Grant Income	\$ -
4215	Donations	\$ -
1215	Scholarships Revenue Recievable	\$ 1,500.00
4704	Sales	
4701	Beer Sales Taxable	\$ -
4703	Food Sales Taxable	\$ 240.00
4705	Food Sale Non-Taxable	\$ 735.00
4707	Merchandise Sales Taxable	\$ -
4709	Soda Sales	\$ -
4711	Vending Sales	\$ -
	Gross Recreation Revenue	\$ 428,765.00
	EXPENSES	
Acct No.	Description	
5000	Program Expenses	
5001	Adult Program Costs	\$ 8,904.19
5004	Contracted Classes Costs	\$ 30,850.00
5005	Event Costs	\$ 153,655.45
5008	Youth Program Costs	\$ 34,860.00
5704	Purchases for Resale	
5701	Beer Purchases	\$ 450.00
5703	Food Purchases	\$ 400.00
5707	Merchandise Purchases	\$ -
5709	Soda Purchases	\$ 200.00
4650	Discounts Given	\$ 4,300.00
5	Scholarships Revenue Receivable	\$ 2,200.00
5000	Program Expenses	\$ 235,819.64

Acct. No	Description	BUDGET
4050	Facility Revenue	18/19
	ABIAC	\$ 4,000.00
	Gross Facility Revenue	\$ 4,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 250.00
7074	Equipment Maintenance	\$ 500.00
7078	Materials & Supplies	\$ 1,000.00
7180	Security	
7210	Telephone	
7252	Electric Service	\$ 2,500.00
7254	Gas Service	\$ 2,400.00
7256	Sanitation Services	\$ -
7258	Water Service	\$ -
7000	Total Expenses	\$ 6,650.00
	Net Facility Revenue	\$ (2,650.00)
1163	Reserves	

Acct No.	Description	BUDGET
		18/19
4050	Facility Revenues	
	Brite Lake	\$ 2,500.00
	Brite Lake: Annual Permit	\$ 1,000.00
	Brite Lake: Annual Senior Permit	\$ 1,500.00
	Brite Lake: Boat Launching Permit	\$ 500.00
	Brite Lake: Camping	\$ 85,000.00
	Brite Lake: Day Use	\$ 35,000.00
4050	Gross Facility Revenues	\$ 125,500.00
5002	Fish Stocking	\$ 10,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 5,000.00
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 2,000.00
7180	Security	\$ -
7210	Telephone	
7252	Electric Service	\$ 20,000.00
7254	Gas Service	\$ 100.00
7256	Sanitation Services	\$ 3,600.00
7258	Water Service	\$ 54.06
7000	Total Expenses	\$ 40,754.06
	Net Facility Revenue	\$ 84,745.94
1163	Reserves (equipment)	

		BUDGET
		18/19
4050	Facility Revenues	
	Central Park	\$ 2,000.00
4050	Gross Facility Revenues	\$ 2,000.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 5,000.00
7074	Equipment Maintenance	\$ -
7078	Materials & Supplies	\$ 2,000.00
7180	Security	
7210	Telephone	\$ -
7252	Electric Service	\$ -
7254	Gas Service	\$ -
7256	Sanitation Services	4,300.00
7258	Water Service	\$ -
7000	Total Expenses	\$ 11,300.00
	Net Facility Revenue	\$ (9,300.00)
1163	Reserves	

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

Acct No.	Description	BUDGET
		18/19
4050	Facility Revenues	
	Dye Natatorium	\$ 9,100.00
	Gross Facility Revenue	\$ 9,100.00
7000	Expenses	
7072	Building & Park Maintenance	\$ 12,000.00
7074	Equipment Maintenance	\$ 1,500.00
7078	Materials & Supplies	\$ 6,000.00
7081	Pool Chemicals	\$ 8,893.00
7180	Security	\$ -
7210	Telephone	
7252	Electric Service	\$ 8,500.00
7254	Gas Service	\$ 13,000.00
7256	Sanitation Services	\$ -
7258	Water Service	
7000	Total Expenses	\$ 49,893.00
	Net Facility Revenue	\$ (40,793.00)

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

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

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

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

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

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

	Description	BUDGET
		18/19
4200	Contract Class Revenues	
	Ballroom Dance	\$ 1,900.00
	Lifeguard Training	\$ 2,000.00
	Playwell	\$ 2,000.00
	THS Basketball Camp	\$ -
	Tehachapi Tots	\$ 29,000.00
	Tehachapi Tots - Craft Fee	\$ 3,000.00
	Trial Programs - British Soccer	\$ 151.00
	Water Workout - Drop in	\$ 1,400.00
	Trail - Misc.	
4200	Gross Class Revenues	\$ 39,451.00
5004	Contract Class Costs	
	Ballroom Dance	\$ 650.00
	Lifeguard Training	\$ -
	Playwell	
	THS Basketball Camp	\$ -
	Tehachapi Tots	\$ 27,000.00
	Tehachapi Tots - Craft Fee	\$ 2,500.00
	Trial Programs	\$ -
	Water Workout	\$ 700.00
5400	Total Contact Classes Costs	\$ 30,850.00
	Net Contact Class Revenues	\$ 8,601.00

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

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