



Tehachapi Valley
Recreation & Park District

Operational Budget - Fiscal Year 2023-2024

PLAY UP, LIVE UP
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TEHACHAPI VALLEY RECREATION & PARK DISTRICT | 490 West D Street Tehachapi, CA 93561

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Tehachapi Valley Recreation & Park District

Play Up. Live Up.

Operational Budget Fiscal Year 2023-2024

Board of Directors

Kaleb Judy, Chairperson

Ian Steele, Vice-Chairperson

Dwight Dreyer, Director

Sandy Chavez, Director

Maryann Paciullo, Director

Department Heads

Corey Torres, MPA, District Manager

Carrie Champlin, Business Manager/Clerk of the Board

Kent Beal, Operations Manager

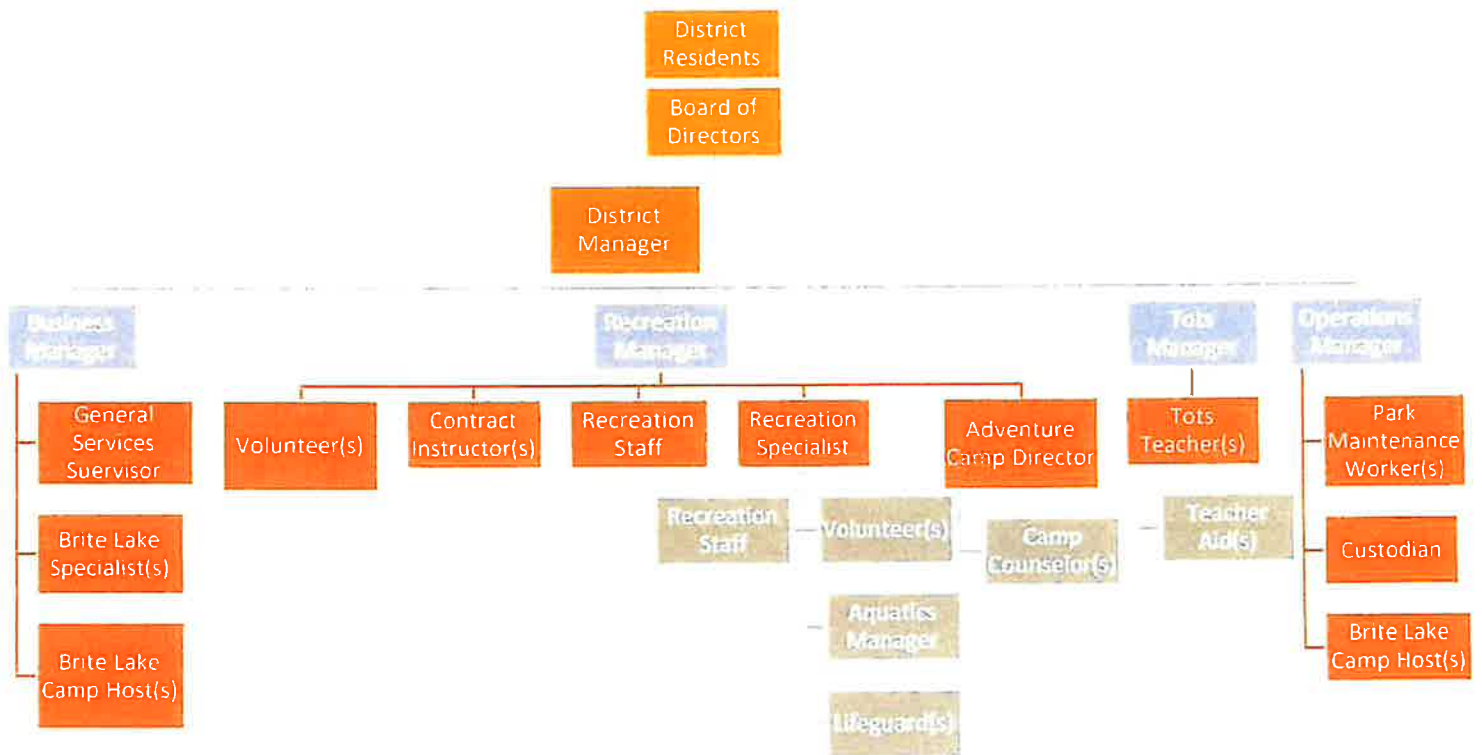
Brenda Gonzalez, Recreation Manager

Mission Statement

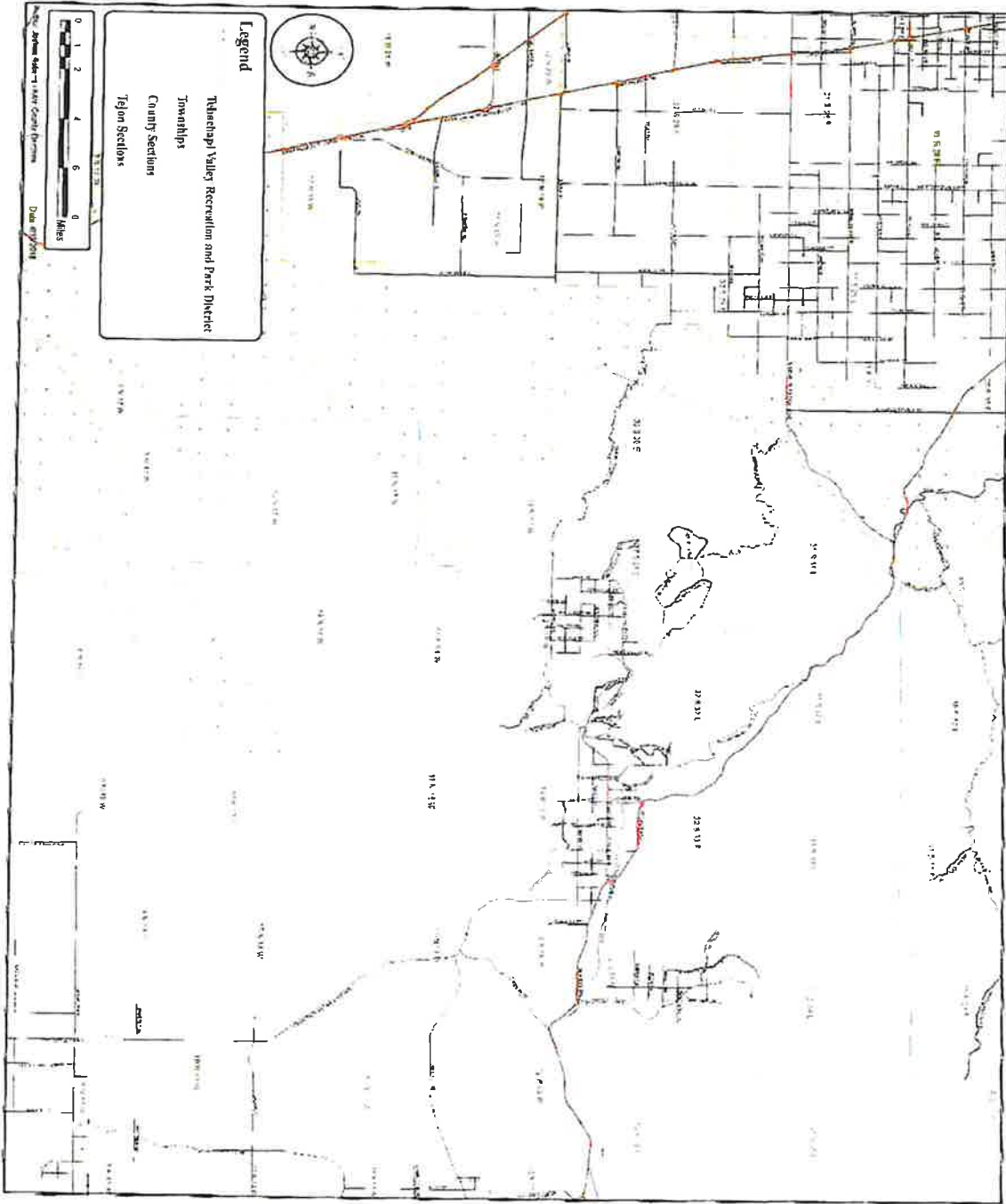
The Tehachapi Valley Recreation & Park District enriches lives and fosters harmony within the community through area-wide leisure services targeted to improve healthy lifestyles, educational and recreational opportunities, public participation, and environmental and economical stewardship.

We accomplish this through community outreach, quality programming, activities and events, well maintained parks and facilities and an aesthetically pleasing environment that is provided by professional and caring employees, contractors, and volunteers.

Organizational Chart



District Boundary Map



Tehachapi Valley Recreation and Park District Boundary

Budget Overview - TVRPD Budget 2023-2024 - FY24 P&L Classes

	Total
INCOME	
4010 Property Taxes	1,195,386.00
4020 Interest Income	6,500.00
4020.1 Interest Income Cap Proj Fund	5,000.00
4030 Adult Program Revenues	49,600.00
4050 Facility Revenue	240,330.00
4210 Events Revenues	55,725.00
4213 Operational Grants	37,575.00
4216 Scholarship Donations	135.00
4300 Youth Program Revenues	415,544.00
4650 Discounts given	-76,224.00
4704 Sales	
4707 Merchandise Sales-Taxable	8,500.00
Total 4704 Sales	8,500.00
Total Income	1,938,071.00
COST OF GOODS SOLD	
5001 Adult Program Costs	5,600.00
5004 Contracted Classes Costs	2,500.00
5005 Events Costs	66,050.00
5008 Youth Program Costs	51,100.00
5110 Scholarship Fund Expense	600.00
5704 Purchases for Resale	
5707 Merchandise Purchases	4,500.00
Total 5704 Purchases for Resale	4,500.00
Total Cost of Goods Sold	130,350.00
GROSS PROFIT	1,807,721.00
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	967,853.00
6020 Employee Taxable Allowances	328.00
6050 Benefits	
6051 Employee MedDentalVisLife	95,000.00
6055 Employee Retirement CalPERS	60,000.00
6056 CalPERS Unfunded Liability Valuation	35,000.00
6058 Employer Taxes	79,000.00
6090 Worker's Compensation Insurance	40,000.00
6099 Pension GASB 68	1,000.00
Total 6050 Benefits	310,000.00
Total 6000 Employee Costs	1,278,181.00
7010 Advertising & Marketing	40,000.00
7020 Bank Service Charges	30,000.00
7025 Cash Short/Over	-1.00

	Total
7030 Dues & Subscriptions	13,500.00
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	1,057.00
7037 Office Equipment Rental	6,500.00
Total 7035 Equipment Rents & Leases	7,557.00
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	67,500.00
Total 7050 Insurance	67,500.00
7056 Interest Expense	1,500.00
7060 Licenses & Fees	42,745.00
7070 Maintenance	
7071 Pool Chemicals	6,000.00
7072 Building & Park Maintenance	98,100.00
7074 Equipment Maintenance	6,200.00
7075 Fuel	17,700.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	1,500.00
7079 Fleet Maintenance	7,500.00
Total 7070 Maintenance	147,000.00
7084 Meals & Entertainment	7,200.00
7090 Office Supplies	13,000.00
7120 Professional Development	11,000.00
7150 Professional Fees	
7151 Annual Audit	12,500.00
7152 Bookkeeping & Payroll	56,000.00
7153 Information Technology	12,000.00
7155 Legal	7,500.00
Total 7150 Professional Fees	88,000.00
7160 Property Tax Collection Fee	5,000.00
7165 Safety Equipment	4,500.00
7180 Security	3,800.00
7210 Telephone and Internet	14,600.00
7230 Uniforms & Apparel	6,500.00
7250 Utilities	
7252 Electric Service	55,200.00
7254 Gas Service	24,400.00
7256 Sanitation Services	11,500.00
7258 Water Service	9,055.00
7259 Propane	1,400.00
Total 7250 Utilities	101,555.00
Total Expenses	1,883,137.00
NET OPERATING INCOME	-75,416.00
OTHER INCOME	
8040 TVRPD Development Fee Revenues	110,000.00

	Total
Total Other Income	110,000.00
NET OTHER INCOME	110,000.00
NET INCOME	\$34,584.00

Capital Projects Fund Proposed Budget 2023 - 2024

	Total
INCOME	
4020.1 Interest Income Cap Proj Fund	5,000.00
Total Income	5,000.00
GROSS PROFIT	
	5,000.00
EXPENSES	
Total Expenses	
NET OPERATING INCOME	
	5,000.00
OTHER INCOME	
8040 TVRPD Development Fee Revenues	110,000.00
Total Other Income	110,000.00
NET OTHER INCOME	
	110,000.00
NET INCOME	
	\$115,000.00

District Office Proposed Budget 2023-2024

	Total
INCOME	
4010 Property Taxes	1,195,386.00
4020 Interest Income	6,500.00
Total Income	1,201,886.00
GROSS PROFIT	
1,201,886.00	
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	321,313.00
6050 Benefits	
6051 Employee MedDentalVisLife	52,000.00
6055 Employee Retirement CalPERS	37,000.00
6056 CalPERS Unfunded Liability Valuation	35,000.00
6058 Employer Taxes	22,000.00
6090 Worker's Compensation Insurance	40,000.00
6099 Pension GASB 68	1,000.00
Total 6050 Benefits	187,000.00
Total 6000 Employee Costs	508,313.00
7010 Advertising & Marketing	40,000.00
7020 Bank Service Charges	15,000.00
7025 Cash Short/Over	-1.00
7030 Dues & Subscriptions	13,500.00
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	257.00
7037 Office Equipment Rental	6,500.00
Total 7035 Equipment Rents & Leases	6,757.00
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	67,500.00
Total 7050 Insurance	67,500.00
7056 Interest Expense	1,500.00
7060 Licenses & Fees	15,000.00
7070 Maintenance	
7072 Building & Park Maintenance	10,000.00
7075 Fuel	200.00
Total 7070 Maintenance	10,200.00
7084 Meals & Entertainment	7,200.00
7090 Office Supplies	13,000.00
7120 Professional Development	11,000.00
7150 Professional Fees	
7151 Annual Audit	12,500.00
7152 Bookkeeping & Payroll	56,000.00
7153 Information Technology	12,000.00
7155 Legal	7,500.00

	Total
Total 7150 Professional Fees	88,000.00
7160 Property Tax Collection Fee	5,000.00
7165 Safety Equipment	4,500.00
7180 Security	1,500.00
7210 Telephone and Internet	11,000.00
7230 Uniforms & Apparel	6,500.00
7250 Utilities	
7252 Electric Service	3,200.00
7254 Gas Service	3,000.00
Total 7250 Utilities	6,200.00
Total Expenses	831,669.00
NET OPERATING INCOME	370,217.00
NET INCOME	\$370,217.00

Maintenance Proposed Budget 2023-2024

	Total
INCOME	
Total Income	
GROSS PROFIT	0.00
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	173,320.00
6050 Benefits	
6051 Employee MedDentalVisLife	32,000.00
6055 Employee Retirement CalPERS	15,000.00
6058 Employer Taxes	20,000.00
Total 6050 Benefits	67,000.00
Total 6000 Employee Costs	240,320.00
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	800.00
Total 7035 Equipment Rents & Leases	800.00
7060 Licenses & Fees	55.00
7070 Maintenance	
7072 Building & Park Maintenance	6,000.00
7074 Equipment Maintenance	4,500.00
7075 Fuel	17,500.00
7076 Janitorial Supplies	10,000.00
7077 Small Tools & Equipment	1,500.00
7079 Fleet Maintenance	7,500.00
Total 7070 Maintenance	47,000.00
Total Expenses	288,175.00
NET OPERATING INCOME	-288,175.00
NET INCOME	\$ -288,175.00

Recreation Proposed Budget 2023-2024

	Total
INCOME	
4030 Adult Program Revenues	49,600.00
4210 Events Revenues	55,725.00
4213 Operational Grants	37,575.00
4300 Youth Program Revenues	415,544.00
4650 Discounts given	-76,224.00
4704 Sales	
4707 Merchandise Sales-Taxable	6,500.00
Total 4704 Sales	6,500.00
Total Income	488,720.00
COST OF GOODS SOLD	
5001 Adult Program Costs	5,600.00
5004 Contracted Classes Costs	2,500.00
5005 Events Costs	66,050.00
5008 Youth Program Costs	51,100.00
5110 Scholarship Fund Expense	207.00
5704 Purchases for Resale	
5707 Merchandise Purchases	4,500.00
Total 5704 Purchases for Resale	4,500.00
Total Cost of Goods Sold	129,957.00
GROSS PROFIT	358,763.00
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	473,220.00
6020 Employee Taxable Allowances	328.00
6050 Benefits	
6051 Employee MedDentalVisLife	11,000.00
6055 Employee Retirement CalPERS	8,000.00
6058 Employer Taxes	37,000.00
Total 6050 Benefits	56,000.00
Total 6000 Employee Costs	529,548.00
Total Expenses	529,548.00
NET OPERATING INCOME	-170,785.00
NET INCOME	\$ -170,785.00

Brite Lake Proposed Budget 2023-2024

	Total
INCOME	
4050 Facility Revenue	227,230.00
4704 Sales	
4707 Merchandise Sales-Taxable	2,000.00
Total 4704 Sales	2,000.00
Total Income	229,230.00
GROSS PROFIT	229,230.00
EXPENSES	
7020 Bank Service Charges	15,000.00
7060 Licenses & Fees	17,500.00
7070 Maintenance	
7072 Building & Park Maintenance	25,000.00
7074 Equipment Maintenance	100.00
Total 7070 Maintenance	25,100.00
7210 Telephone and Internet	1,500.00
7250 Utilities	
7252 Electric Service	25,000.00
7254 Gas Service	300.00
7256 Sanitation Services	10,000.00
7258 Water Service	55.00
7259 Propane	1,400.00
Total 7250 Utilities	36,755.00
Total Expenses	95,855.00
NET OPERATING INCOME	133,375.00
NET INCOME	\$133,375.00

Facilities Proposed Budget 2023-2024

	F-Facilities	ABMAC	Central Park	Meadowbrook	Pool	Sports Park	SSAC	West Park	Total F-Facilities	TOTAL
4050 Facility Revenue		2,000.00	1,200.00	700.00	1,200.00			8,000.00	13,100.00	13,100.00
Total Income	0.00	2,000.00	1,200.00	700.00	1,200.00	0.00	0.00	8,000.00	13,100.00	13,100.00
EXPENSES										
7060 Licenses & Fees		150.00			500.00	9,340.00	200.00		10,190.00	10,190.00
7070 Maintenance										0.00
7071 Pool Chemicals					6,000.00				6,000.00	6,000.00
7072 Building & Park Maintenance		5,000.00	20,600.00	14,000.00	2,500.00	1,000.00	2,500.00	11,500.00	57,100.00	57,100.00
7074 Equipment Maintenance		100.00			1,500.00				1,600.00	1,600.00
Total 7070 Maintenance		5,100.00	20,600.00	14,000.00	10,000.00	1,000.00	2,500.00	11,500.00	64,700.00	64,700.00
7180 Security		1,200.00			500.00		600.00		2,300.00	2,300.00
7210 Telephone and Internet		1,000.00					1,100.00		2,100.00	2,100.00
7250 Utilities										0.00
7252 Electric Service		5,000.00		1,700.00	11,000.00		500.00	8,800.00	27,000.00	27,000.00
7254 Gas Service		4,500.00			15,000.00		1,600.00		21,100.00	21,100.00
7256 Sanitation Services			500.00					1,000.00	1,500.00	1,500.00
7258 Water Service		9,500.00	500.00	1,700.00	28,000.00		2,100.00	9,000.00	58,800.00	58,800.00
Total 7250 Utilities	0.00	14,950.00	21,100.00	15,700.00	37,000.00	10,340.00	6,500.00	30,300.00	137,880.00	137,880.00
Total Expenses	0.00	14,950.00	19,900.00	15,000.00	35,800.00	10,340.00	8,500.00	22,300.00	124,790.00	124,790.00
	0.00	\$ -14,950.00	\$ -19,900.00	\$ -15,000.00	\$ -35,800.00	\$ -10,340.00	\$ -8,500.00	\$ -22,300.00	\$ -124,790.00	\$ -124,790.00
	\$0.00	\$ -14,950.00	\$ -19,900.00	\$ -15,000.00	\$ -35,800.00	\$ -10,340.00	\$ -8,500.00	\$ -22,300.00	\$ -124,790.00	\$ -124,790.00

Events Programs Proposed Budget 2023-2024

	Total
INCOME	
4210 Events Revenues	55,725.00
4213 Operational Grants	34,575.00
4704 Sales	
4707 Merchandise Sales-Taxable	2,000.00
Total 4704 Sales	2,000.00
Total Income	92,300.00
COST OF GOODS SOLD	
5005 Events Costs	66,050.00
5704 Purchases for Resale	
5707 Merchandise Purchases	4,500.00
Total 5704 Purchases for Resale	4,500.00
Total Cost of Goods Sold	70,550.00
GROSS PROFIT	21,750.00
EXPENSES	
Total Expenses	
NET OPERATING INCOME	21,750.00
NET INCOME	\$21,750.00

Adult Programs Total Proposed Budget 2023-2024

	Total
INCOME	
4030 Adult Program Revenues	49,600.00
4213 Operational Grants	3,000.00
Total Income	52,600.00
COST OF GOODS SOLD	
5001 Adult Program Costs	5,600.00
Total Cost of Goods Sold	5,600.00
GROSS PROFIT	47,000.00
EXPENSES	
Total Expenses	47,000.00
NET OPERATING INCOME	47,000.00
NET INCOME	\$47,000.00

Adult Programs Proposed Budget 2023-2024

	R-Recreation	AP	Adult Basketball	Adult Softball	Adult Volleyball	Open Gym	Pool Programs	Total AP	Total R-Recreation	TOTAL
INCOME										
4030 Adult Program Revenues			5,200.00	8,400.00	4,000.00	7,000.00	25,000.00	49,600.00	49,600.00	49,600.00
4213 Operational Grants			1,000.00	1,000.00	1,000.00			3,000.00	3,000.00	3,000.00
Total Income	0.00	0.00	6,200.00	9,400.00	5,000.00	7,000.00	25,000.00	52,600.00	52,600.00	52,600.00
COST OF GOODS SOLD										
5001 Adult Program Costs			1,000.00	2,700.00	1,000.00	400.00	500.00	5,600.00	5,600.00	5,600.00
Total Cost of Goods Sold	0.00	0.00	1,000.00	2,700.00	1,000.00	400.00	500.00	5,600.00	5,600.00	5,600.00
GROSS PROFIT	0.00	0.00	5,200.00	6,700.00	4,000.00	6,600.00	24,500.00	47,000.00	47,000.00	47,000.00
EXPENSES										
Total Expenses								0.00	0.00	0.00
NET OPERATING INCOME	0.00	0.00	5,200.00	6,700.00	4,000.00	6,600.00	24,500.00	47,000.00	47,000.00	47,000.00
NET INCOME	\$0.00	\$0.00	\$5,200.00	\$6,700.00	\$4,000.00	\$6,600.00	\$24,500.00	\$47,000.00	\$47,000.00	\$47,000.00

Youth Programs Total Proposed Budget 2023-2024

	Total
INCOME	
4300 Youth Program Revenues	415,544.00
4650 Discounts given	-76,224.00
4704 Sales	
4707 Merchandise Sales-Taxable	4,500.00
Total 4704 Sales	4,500.00
Total Income	343,820.00
COST OF GOODS SOLD	
5008 Youth Program Costs	51,100.00
5110 Scholarship Fund Expense	207.00
Total Cost of Goods Sold	51,307.00
GROSS PROFIT	292,513.00
EXPENSES	
Total Expenses	
NET OPERATING INCOME	292,513.00
NET INCOME	\$292,513.00

Youth Programs Proposed Budget 2023-2024

REVENUE	R-Recreation	YP	Adventure Camp	Lifeguard Training	Summer Swim Lessons	T Ball (Youth Baseball)	Tehachapi Tots	Tehachapi Tots Craft Fee	Youth Basketball	Youth Volleyball	Total YP	Total R-Recreation	TOTAL
4300 Youth Program Revenues			139,000.00	6,000.00	10,000.00	24,000.00	154,944.00	10,600.00	50,000.00	21,000.00	415,544.00	415,544.00	415,544.00
4650 Discounts given			-20,000.00		800.00	-5,000.00	-39,024.00		-10,000.00	-3,000.00	-76,224.00	-76,224.00	-76,224.00
4704 Sales						1,000.00			3,500.00		4,500.00	4,500.00	4,500.00
4707 Merchandise Sales-Taxable						1,000.00			3,500.00		4,500.00	4,500.00	4,500.00
Total 4704 Sales	0.00	0.00	119,000.00	6,000.00	10,800.00	20,000.00	115,920.00	10,600.00	43,500.00	18,000.00	343,820.00	343,820.00	343,820.00
EXPENSES													
5008 Youth Program Costs			12,000.00	1,000.00	1,500.00	6,600.00	10,600.00	10,600.00	15,800.00	3,800.00	51,100.00	51,100.00	51,100.00
5110 Scholarship Fund Expense			120.00			40.00			47.00		207.00	207.00	207.00
Total Cost of Goods Sold	0.00	0.00	12,120.00	1,000.00	1,500.00	6,640.00	0.00	10,600.00	15,800.00	3,847.00	51,307.00	51,307.00	51,307.00
SALES TAXES	0.00	0.00	106,880.00	5,000.00	9,300.00	13,360.00	115,920.00	0.00	27,700.00	14,353.00	292,513.00	292,513.00	292,513.00
Total Expenses	0.00	0.00	106,880.00	5,000.00	9,300.00	13,360.00	115,920.00	0.00	27,700.00	14,353.00	292,513.00	292,513.00	292,513.00
NET OPERATING EXPENSE	\$0.00	\$0.00	\$106,880.00	\$5,000.00	\$9,300.00	\$13,360.00	\$115,920.00	\$0.00	\$27,700.00	\$14,353.00	\$292,513.00	\$292,513.00	\$292,513.00
NET PROFIT													