



Tehachapi Valley

Recreation & Park District

**Fiscal Year
2022/2023
Final Operational
Budget**

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Tehachapi Valley Recreation & Park District
Play Up. Live Up.

Fiscal Year 2022/2023 Operational Budget

Board of Directors

Ian Steele, Chairperson

Kaleb Judy, 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, Park and Facility Supervisor

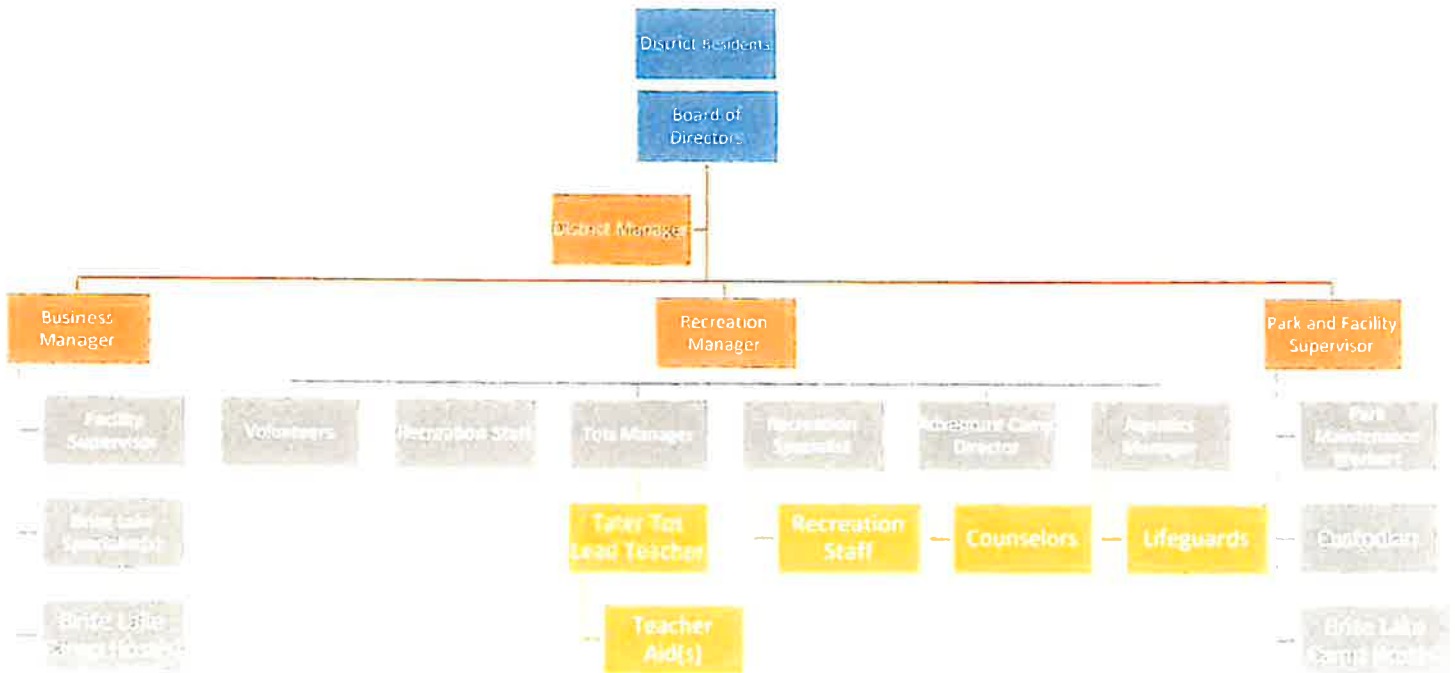
Brenda Cavazos, Interim Recreation Manager

Mission Statement

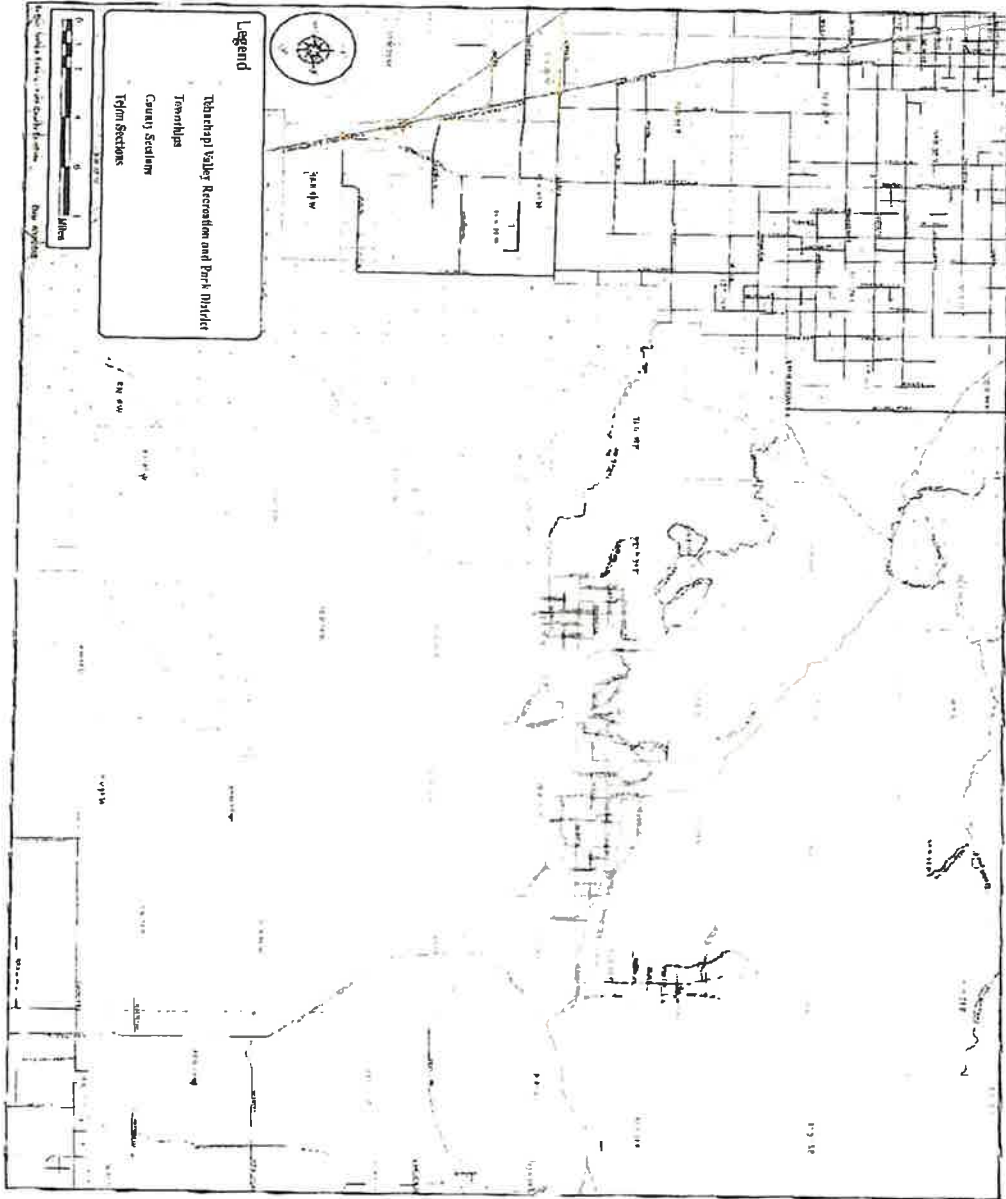
The Tehachapi Valley Recreation & Park District enriches lives and fosters harmony within the community through area-wide leisure services targeted to improve healthy lifestyles, educational and recreational opportunities, public participation, and environmental and economical stewardship.

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 Highlights

- The operating budget Expenditures totals \$1,853,025.00. The income Revenue in this budget totals \$2,080,474.00,
- The District's County Treasury Capital Projects Fund (Park Development Fee Fund) totals \$309,037.38. In Fiscal Year 21-22, the District collected \$102,576.00, respectfully.
- Classed under Capital Improvements are the following projects:
 - A toddler play structure and swings is budgeted for \$67,000.00.
 - An ADA walkway improvement project is budgeted for the District office for \$30,000.00.
- Classed under Fleet purchase, a fleet truck remains budgeted for \$40,000.00.

TVRPD Budget 2022-2023

	Total
INCOME	
4010 Property Taxes	1,268,011.00
4020 Interest Income	10,000.00
4030 Adult Program Revenues	37,055.00
4050 Facility Revenue	230,100.00
4210 Events Revenues	50,375.00
4213 Operational Grants	52,357.00
4300 Youth Program Revenues	486,076.00
4610 Billable Expense Income	11,000.00
4650 Discounts given	-68,000.00
4704 Sales	
4707 Merchandise Sales-Taxable	3,500.00
Total 4704 Sales	3,500.00
Total Income	2,080,474.00
COST OF GOODS SOLD	
5001 Adult Program Costs	8,345.00
5002 Fish Stocking	25,000.00
5005 Events Costs	67,812.00
5008 Youth Program Costs	45,715.00
5704 Purchases for Resale	
5707 Merchandise Purchases	4,500.00
Total 5704 Purchases for Resale	4,500.00
Total Cost of Goods Sold	151,372.00
GROSS PROFIT	1,929,102.00
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	845,000.00
6050 Benefits	
6051 Employee MedDentalVisLife	76,500.00
6055 Employee Retirement CalPERS	61,000.00
6056 CalPERS Unfunded Liability Valuation	30,000.00
6058 Employer Taxes	74,000.00
6070 Vacation, Sick, & Admin Leave	18,000.00
6090 Worker's Compensation Insurance	38,000.00
6099 Pension GASB 68	100,000.00
Total 6050 Benefits	397,500.00
Total 6000 Employee Costs	1,242,500.00
7010 Advertising & Marketing	32,400.00
7020 Bank Service Charges	19,500.00
7025 Cash Short/Over	20.00
7030 Dues & Subscriptions	10,000.00
7035 Equipment Rents & Leases	5,000.00

	Total
7036 Maintenance Equipment Rental	800.00
Total 7035 Equipment Rents & Leases	5,800.00
7050 Insurance	
7052 HUB Insurance	500.00
7055 Liability Insurance (Gen, Auto, Property)	56,000.00
Total 7050 Insurance	56,500.00
7056 Interest Expense	32,000.00
7060 Licenses & Fees	21,000.00
7070 Maintenance	
7071 Pool Chemicals	12,500.00
7072 Building & Park Maintenance	99,500.00
7074 Equipment Maintenance	7,200.00
7075 Fuel	20,000.00
7076 Janitorial Supplies	16,000.00
7077 Small Tools & Equipment	6,000.00
7079 Fleet Maintenance	7,500.00
Total 7070 Maintenance	168,700.00
7084 Meals & Entertainment	7,000.00
7090 Office Supplies	22,500.00
7120 Professional Development	10,000.00
7150 Professional Fees	
7151 Annual Audit	13,000.00
7152 Bookkeeping & Payroll	50,000.00
7153 Information Technology	12,000.00
7155 Legal	15,000.00
Total 7150 Professional Fees	90,000.00
7160 Property Tax Collection Fee	12,000.00
7165 Safety Equipment	3,500.00
7180 Security	3,900.00
7210 Telephone and Internet	15,600.00
7230 Uniforms & Apparel	8,000.00
7250 Utilities	
7252 Electric Service	54,000.00
7254 Gas Service	19,450.00
7256 Sanitation Services	13,000.00
7258 Water Service	8,955.00
7259 Propane	1,200.00
Total 7250 Utilities	96,605.00
Total Expenses	1,857,525.00
NET OPERATING INCOME	71,577.00
OTHER INCOME	
8040 TVRPD Development Fee Revenues	100,000.00
Total Other Income	100,000.00
OTHER EXPENSES	

	Total
8501 Fixed Asset Purchases	40,000.00
8502 Capital Improvements	97,000.00
Total Other Expenses	137,000.00
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NET OTHER INCOME	-37,000.00
NET INCOME	\$34,577.00
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Capital Project Funds Budget 2022-2023

	CF-Capital Project Fund	TOTAL
INCOME		
Total Income		0.00
GROSS PROFIT	0.00	0.00
EXPENSES		
Total Expenses		0.00
NET OPERATING INCOME	0.00	0.00
OTHER INCOME		
8040 TVRPD Development Fee Revenues	100,000.00	100,000.00
Total Other Income	100,000.00	100,000.00
NET OTHER INCOME	100,000.00	100,000.00
NET INCOME	\$100,000.00	\$100,000.00

District Office Budget 2022-2023

	Total
INCOME	
4010 Property Taxes	1,268,011.00
4020 Interest Income	10,000.00
Total Income	1,278,011.00
GROSS PROFIT	
1,278,011.00	
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	420,000.00
6050 Benefits	
6051 Employee MedDentalVisLife	40,000.00
6055 Employee Retirement CalPERS	42,000.00
6056 CalPERS Unfunded Liability Valuation	30,000.00
6058 Employer Taxes	32,000.00
6070 Vacation, Sick, & Admin Leave	18,000.00
6090 Worker's Compensation Insurance	38,000.00
6099 Pension GASB 68	100,000.00
Total 6050 Benefits	300,000.00
Total 6000 Employee Costs	720,000.00
7010 Advertising & Marketing	32,400.00
7020 Bank Service Charges	19,500.00
7025 Cash Short/Over	20.00
7030 Dues & Subscriptions	10,000.00
7035 Equipment Rents & Leases	5,000.00
7050 Insurance	
7055 Liability Insurance (Gen, Auto, Property)	56,000.00
Total 7050 Insurance	56,000.00
7056 Interest Expense	32,000.00
7060 Licenses & Fees	21,000.00
7070 Maintenance	
7072 Building & Park Maintenance	12,000.00
Total 7070 Maintenance	12,000.00
7084 Meals & Entertainment	7,000.00
7090 Office Supplies	22,500.00
7120 Professional Development	10,000.00
7150 Professional Fees	
7151 Annual Audit	13,000.00
7152 Bookkeeping & Payroll	50,000.00
7153 Information Technology	12,000.00
7155 Legal	15,000.00
Total 7150 Professional Fees	90,000.00
7160 Property Tax Collection Fee	12,000.00
7165 Safety Equipment	3,500.00

	Total
7180 Security	1,500.00
7210 Telephone and Internet	11,000.00
7230 Uniforms & Apparel	8,000.00
7250 Utilities	
7252 Electric Service	2,800.00
7254 Gas Service	2,600.00
Total 7250 Utilities	5,400.00
Total Expenses	1,078,820.00
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NET OPERATING INCOME	199,191.00
NET INCOME	\$199,191.00
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Maintenance Budget 2022-2023

	Total
INCOME	
Total Income	
GROSS PROFIT	0.00
EXPENSES	
6000 Employee Costs	
6010 Wages & Salaries	145,000.00
6050 Benefits	
6051 Employee MedDental/VisLife	32,000.00
6055 Employee Retirement CalPERS	10,000.00
6058 Employer Taxes	12,000.00
Total 6050 Benefits	54,000.00
Total 6000 Employee Costs	199,000.00
7035 Equipment Rents & Leases	
7036 Maintenance Equipment Rental	800.00
Total 7035 Equipment Rents & Leases	800.00
7070 Maintenance	
7072 Building & Park Maintenance	8,500.00
7074 Equipment Maintenance	3,600.00
7075 Fuel	20,000.00
7076 Janitorial Supplies	16,000.00
7077 Small Tools & Equipment	6,000.00
7079 Fleet Maintenance	7,500.00
Total 7070 Maintenance	61,600.00
Total Expenses	261,400.00
NET OPERATING INCOME	-261,400.00
NET INCOME	\$ -261,400.00

Adult Programs Budget 2022-2023

	R-Recreation	AP	Adult Basketball	Adult Softball	Open Gym	Pool Programs	Total AP	Total R-Recreation	TOTAL
INCOME									
4030 Adult Program Revenues			4,200.00	9,600.00	6,700.00	16,555.00	37,055.00	37,055.00	37,055.00
Total Income	0.00	0.00	4,200.00	9,600.00	6,700.00	16,555.00	37,055.00	37,055.00	37,055.00
COST OF GOODS SOLD									
5001 Adult Program Costs			1,000.00	2,700.00		4,645.00	8,345.00	8,345.00	8,345.00
Total Cost of Goods Sold	0.00	0.00	1,000.00	2,700.00	0.00	4,645.00	8,345.00	8,345.00	8,345.00
GROSS PROFIT	0.00	0.00	3,200.00	6,900.00	6,700.00	11,910.00	28,710.00	28,710.00	28,710.00
LXPENSES									
Total Expenses							0.00	0.00	0.00
NET OPERATING INCOME	0.00	0.00	3,200.00	6,900.00	6,700.00	11,910.00	28,710.00	28,710.00	28,710.00
NET INCOME	\$0.00	\$0.00	\$3,200.00	\$6,900.00	\$6,700.00	\$11,910.00	\$28,710.00	\$28,710.00	\$28,710.00

Events Budget 2022-2023

INCLUDE	R-Recreation	E - All American SK	Brews on the Mountain	Egg Hunt	Fishing Derby	Memorial Day Ceremony	Mountain Golf & 10K	Movies in the Park	Old Times Rumble	Partner Events	T-Town Blue Bike Event	Turkey Trot	Total E	Total R-Recreation	TOTAL
4210 Events Revenue		8,000.00	22,500.00	1,000.00	7,000.00		3,600.00				6,375.00	1,900.00	50,375.00	50,375.00	50,375.00
4213 Operational Grants		4,000.00	7,500.00		6,000.00		4,000.00	7,000.00	8,867.00		10,000.00	3,000.00	50,357.00	50,357.00	50,357.00
4704 Sales			1,500.00										1,500.00	1,500.00	1,500.00
Total Income	0.00	12,000.00	31,500.00	1,000.00	13,000.00	0.00	7,600.00	7,000.00	8,867.00	0.00	16,375.00	4,900.00	102,232.00	102,232.00	102,232.00
COST OF GOODS SOLD															
5003 Events Costs		10,000.00	11,180.00	1,000.00	4,450.00	200.00	5,520.00	8,800.00	8,862.00	2,000.00	14,850.00	2,850.00	87,912.00	87,912.00	87,912.00
5704 Purchases for Resale			3,000.00										3,000.00	3,000.00	3,000.00
Total Cost of Goods Sold	0.00	10,000.00	14,180.00	1,000.00	4,450.00	200.00	5,520.00	8,800.00	8,862.00	2,000.00	14,850.00	2,850.00	76,812.00	76,812.00	76,812.00
NET OPERATING INCOME	0.00	2,000.00	17,320.00	0.00	8,550.00	-200.00	2,080.00	200.00	-5.00	-2,000.00	1,525.00	1,850.00	31,420.00	31,420.00	31,420.00
NET REVENUE	0.00	10,000.00	17,320.00	1,000.00	13,000.00	0.00	9,680.00	7,200.00	8,862.00	0.00	16,375.00	4,900.00	102,232.00	102,232.00	102,232.00
Total Expense	0.00	0.00	17,320.00	0.00	8,550.00	-200.00	2,080.00	200.00	-5.00	-2,000.00	1,525.00	1,850.00	31,420.00	31,420.00	31,420.00
NET REVENUE	0.00	10,000.00	17,320.00	1,000.00	13,000.00	0.00	9,680.00	7,200.00	8,862.00	0.00	16,375.00	4,900.00	102,232.00	102,232.00	102,232.00

Youth Program Budget 2022-2023

INCOME	R-Recreation	YP	Adventure Camp	STEAM Camp	Summer Swim Lessons	T Ball (Youth Baseball)	Tehachapi Tots	Tehachapi Tots Craft Fee	Trial	Youth Basketball	Youth Volleyball	Total Yr	Total R-Recreation	TOTAL
4213 Operational Grants				2,000.00								2,000.00		2,000.00
4300 Youth Program Revenues			141,000.00	8,291.00	21,445.00	18,000.00	132,000.00	11,700.00		42,000.00	13,760.00	384,196.00	384,196.00	384,196.00
4650 Discounts given			-20,000.00	-1,000.00	-4,000.00	-4,000.00	-30,000.00			-7,000.00	-2,000.00	-86,000.00	-86,000.00	-86,000.00
Total Income	0.00	0.00	121,000.00	7,291.00	17,445.00	12,000.00	102,000.00	11,700.00	0.00	35,000.00	11,760.00	318,196.00	318,196.00	318,196.00
CUSTOMER GOODS SOLD														
5008 Youth Program Costs			9,000.00	1,000.00	1,500.00	5,040.00		11,700.00	2,000.00	12,475.00	3,000.00	45,715.00	45,715.00	45,715.00
Total Cost of Goods Sold	0.00	0.00	9,000.00	1,000.00	1,500.00	5,040.00	0.00	11,700.00	2,000.00	12,475.00	3,000.00	45,715.00	45,715.00	45,715.00
GROSS PROFIT	0.00	0.00	112,000.00	6,291.00	15,945.00	9,960.00	102,000.00	0.00	-2,000.00	22,525.00	8,760.00	272,481.00	272,481.00	272,481.00
EXPENSES														
Total Expenses												0.00	0.00	0.00
NET OPERATING INCOME	0.00	0.00	112,000.00	6,291.00	15,945.00	9,960.00	102,000.00	0.00	-2,000.00	22,525.00	8,760.00	272,481.00	272,481.00	272,481.00
NET INCOME	\$0.00	\$0.00	\$112,000.00	\$6,291.00	\$15,945.00	\$9,960.00	\$102,000.00	\$0.00	\$-2,000.00	\$22,525.00	\$8,760.00	\$272,481.00	\$272,481.00	\$272,481.00

Recreation Wage Budget 2022-2023

	R-Recreation	TOTAL
INCOME		
Total Income		0.00
GROSS PROFIT	0.00	0.00
EXPENSES		
6000 Employee Costs		0.00
6010 Wages & Salaries	280,000.00	280,000.00
6050 Benefits		0.00
6051 Employee MedDentalVisLife	4,500.00	4,500.00
6055 Employee Retirement CalPERS	9,000.00	9,000.00
6058 Employer Taxes	30,000.00	30,000.00
Total 6050 Benefits	43,500.00	43,500.00
Total 6000 Employee Costs	323,500.00	323,500.00
Total Expenses	323,500.00	323,500.00
NET OPERATING INCOME	-323,500.00	-323,500.00
NET INCOME	\$ -323,500.00	\$ -323,500.00