



**MIDYEAR BUDGET
REPORT
FY2021-2022**

**MENDOCINO COAST RECREATION
AND PARK DISTRICT**

www.mendocoastrec.org

300 S Lincoln Street, Fort Bragg, CA 95437

The Mendocino Coast Recreation and Park District FY2021-2022 Midyear Budget Report is prepared for the Mendocino Coast Recreation & Park District Board of Directors in accordance with the District's bylaws.

The mission of MCRPD is to provide opportunities on the Mendocino Coast that promote physical and mental well-being for everyone, through active play, community enrichment, programs, and events.



Mendocino Coast Recreation and Park District
Board of Directors and Term Expires:

Barbara Burkey, Board Chair - December 2022
Leslie Bates, Board Vice Chair - December 2022
Angela Dominguez, Board Secretary - December 2024
Bob Bushansky, Board Member - December 2022
John Huff, Board Member - December 2024

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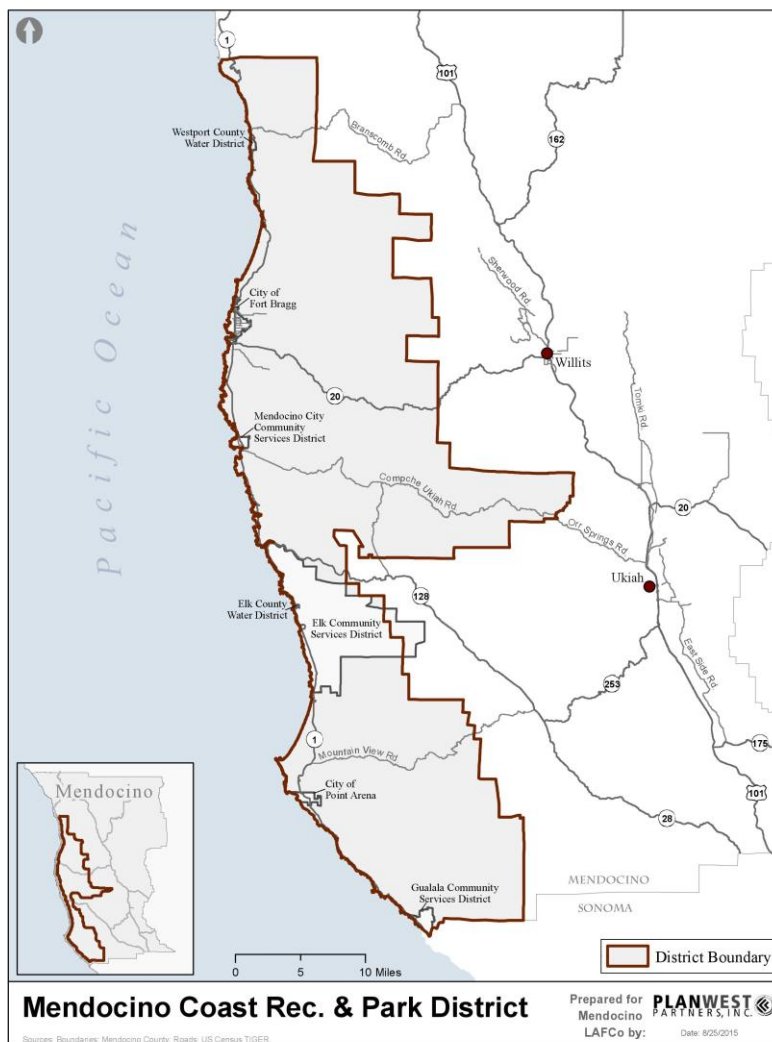
DISTRICT HISTORY AND MAP

History

The Mendocino Coast Recreation and Park District (MCRPD) was formed in 1973 with the original boundaries encompassing 20 square miles around Fort Bragg. MCRPD is a public agency existing under and pursuant to the Constitution and laws of the State of California, with an elected five-member Board of Directors.

In 1982 the District was expanded to include the area served by Mendocino Unified School District (MUSD). In 1989, residents of the Point Arena area requested that MCRPD initiate proceedings to incorporate the Point Arena School District into MCRPD, and annexation of the South Coast followed. Most recently, in 2008, the MCRPD annexed the remainder of the Fort Bragg Unified School District to include the village of Westport.

District Boundary Map



BUDGET SUMMARY

Description	FY 17/18 Audited Results	FY 18/19 Audited Results	FY 19/20 Audited Results	FY20/21 Actuals	FY21/22 Adopted Budget	FY21/22 Actuals as of 12/31/2021	% Variance at Midyear	FY21/22 Projection	Variance favorable (unfavorable)
Operating Revenue									
Enrichment	71,530	112,493	70,835	-	50,656	2,400	5%	21,465	(29,191)
Youth Sports	10,745	9,979	7,473	225	9,633	7,041	73%	8,112	(1,521)
Special Events	19,453	20,437	14,918	-	12,397	10,224	82%	10,224	(2,173)
Adult Sports	18,555	16,050	2,695	-	13,955	-	0%	11,260	(2,695)
Drop In	16,990	11,342	32,744	-	11,287	4,423	39%	8,846	(2,441)
Miscellaneous	45,791	34,836	12,074	16,618	14,922	7,815	52%	18,856	3,934
Total Operating Revenue	183,064	205,137	140,739	16,843	112,850	31,903	28%	78,763	(34,087)
Other Revenue									
Kudos and Assets	127,720	-	-	-	-	-	-	-	-
Donations	-	-	100,000	-	-	-	-	-	-
Cal Recycle Grant	-	-	-	22,001	-	-	-	-	-
Property Tax	288,054	306,567	310,362	298,229	324,328	22,706	7%	324,328	-
Total Other Revenue	415,774	306,567	410,362	320,230	324,328	22,706	7%	324,328	-
Total Revenues	598,838	511,704	551,101	337,073	437,178	54,609	12%	403,091	(34,087)
Operating Expense									
Wages and Benefits	246,503	233,810	261,771	178,128	313,843	137,661	44%	313,843	-
Programs	13,210	30,109	32,145	977	3,225	1,039	32%	3,725	(500)
Sports	5,068	3,366	3,720	-	9,700	124	1%	8,200	1,500
Marketing	3,474	3,490	1,337	655	3,000	456	15%	2,300	700
Operations	171,282	115,475	68,628	88,351	76,614	27,754	36%	71,928	4,686
Events	-	-	175	1,032	6,782	7,387	109%	7,782	(1,000)
Miscellaneous	3,234	-	736	19,883	9,330	1,832	20%	9,330	-
Total Operating Expense	442,771	386,250	368,512	289,026	422,494	176,253	42%	417,107	5,386
Other Expenses									
Planning Grant Repayment	-	-	-	76,627	-	-	-	-	-
Cal Recycle Grant	-	-	-	22,001	-	-	-	-	-
Area Funding Grant	-	-	-	2,500	2,500	-	0%	2,500	-
Loan Principal Payments	40,000	70,000	-	-	-	-	-	-	-
Interest	10,500	4,667	-	-	-	-	-	-	-
Total Other Expenses	50,500	74,667	-	101,128	2,500	-	0%	2,500	(2,500)
Total Expenses	493,271	460,917	368,512	390,154	424,994	176,253	41%	419,607	2,886
Net Revenue/(Expense)	105,567	50,787	182,589	(53,081)	12,185	(121,644)	-998%	(16,516)	(28,701)
Beginning Avail. Net Assets									
Beginning Avail. Net Assets	298,771	404,338	455,125	637,714	584,633			584,633	-
Net Revenue/(Expense)	105,567	50,787	182,589	(53,081)	12,185			(16,516)	(28,701)
Available Net Assets	404,338	455,125	637,714	584,633	596,818			568,117	(28,701)
Restricted Net Assets									
Restricted Net Assets	-	-	100,000	100,000	100,000			100,000	-
Unrestricted Net Assets	404,338	455,125	537,714	484,633	496,818			468,117	(28,701)
Available Net Assets	404,338	455,125	637,714	584,633	596,818			568,117	(28,701)

REVENUES

Operating revenue is generated from collecting fees and sponsorships through enrichment programs, youth sports, special events, adult sports and other miscellaneous sources. Operating Revenue is anticipated to be \$78,763 for the year.

Enrichment

Enrichment includes programs and classes such as the Just for Kid's Day Camp, Archery Clinics, Kayaking and South Coast Swim Lessons. Enrichment revenue is projected to be \$21,465.

Youth Sports

Youth Sports revenue consists of Hoopstars! and Coast Youth Basketball. Expected revenue for youth sports is \$8,112.

Special Events

The District holds a variety of events throughout the year such as the Jesse Ales Men's Softball Tournament every summer and our big fundraiser event is the Annual Aquathon & Silent Auction that will resume in the fall of 2022. Special Events revenue is projected to be \$10,224.

Adult Sports

Adult Sports include Men's League Softball and Coed League Softball. Revenue is projected to be \$11,260.

Drop In

Drop-in programs and classes offered include Adult Drop-in Volleyball, as well as the popular Family Skate Night. Drop-in revenue is expected to come in at \$11,260.

Miscellaneous

Miscellaneous revenues include funds collected such as the administrative fees from the Kudos and Assets program. Miscellaneous revenue is expected to be \$18,856.

Property Tax

The District collects property tax to support recreation and park activities. A tax sharing agreement allocates 45% of the property tax and 100% of Redevelopment Agency Pass-Through funds to the City of Fort Bragg to support C.V. Starr Community Center and Fort Bragg recreation. The remaining 55% of collected property tax supports the District's general fund. The estimated tax revenue for FY 2020-2021 is \$324,328 which is slightly higher than originally budgeted.

EXPENSES

Expenses are any costs associated with providing day to day District programs and services including wages and benefits. Operating Expenses are projected to be \$417,107.

Wages and Benefits

Wages and benefits account for the monetary compensation paid to employees, healthcare benefits, workers compensation insurance, state unemployment insurance, state employment training tax, federal insurance contribution act tax (FICA), and federal Medicare tax. The projected FY2021-2022 wages and benefits are \$313,843.

Programs

Program expenses include supplies for Skate Night, Just for Kids, Volleyball, Archery and any other enrichment programs offered. Program expenses are expected to be \$3,725.

Sports

Sports expenses include the costs in administering the Basketball Programs, and Coed and Men's Softball. Sports expenses are expected to be \$8,200.

Marketing

Outreach expenses include promotional supplies, banners, and brochure costs and advertisements. The expected marketing costs are \$2,300.

Operations

Operation account for uniforms, office supplies, IT equipment & services, resources and subscriptions, bank fees, utilities, communications, postage and shipping, professional services, insurance, licenses and permits, dues and memberships, training, travel, recruitment, and medical supplies. Operation expenses are anticipated to be \$71,928.

Events

Event expenses this year include supplies for the C & J Ales Memorial Softball Tournament, Drive-Thru Trick-or-Treat, Halloween South Coast Carnival and Winter Wonders events. Expenses are expected to be \$7,782.

Miscellaneous

Miscellaneous expenses include property tax administration Fees, LAFCO, Hwy 20 property supplies, election expenses, the Mendocino County property tax administration. Total miscellaneous expenses are projected to be \$9,330.

Recreation Services Grant

The MCRPD Recreation Services Grant offers a systematic approach to selecting and offering financial assistance to groups and entities within the District that require some financial assistance to execute their own recreation programming. The maximum grant amount to be rewarded is \$2,500.

Available Net Assets

With the new midyear projections, the District is anticipating ending the FY2021-2022 with \$568,117 in net assets.