

Overview

The Mendocino Coast Recreation and Park District FY 2018/2019 Final Budget Report is prepared for the Mendocino Coast Recreation & Park District Board of Directors in accordance with the District’s bylaws.



FY 2018-2019 Final Budget Report

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Summary of Revenue & Expenses

	FY 17/18 Approved	FY 17/18 Amended	FY 18/19 Proposed	
Operating Revenue				
Enrichment	37,940	42,000	53,200	27%
Youth Sports	8,425	9,425	9,100	-3%
Special Events	20,600	18,800	18,300	-3%
Adult Sports	34,100	30,000	18,000	-40%
Drop In	14,100	15,050	15,500	3%
Miscellaneous	23,050	35,200	25,000	-29%
Total Operating Revenue	138,215	150,475	139,100	-8%
Other Revenue				
Cal Recycle Grant	41,525	-	-	
Property Tax	266,190	261,245	287,766	10%
Total Other Revenue	307,715	261,245	287,766	10%
Total Revenues	445,930	411,720	426,866	4%
Operating Expense				
Wages and Benefits	265,974	248,641	254,912	3%
Programs	9,705	9,515	4,235	-55%
Sports	10,620	10,100	12,770	26%
Marketing	8,120	6,000	6,970	16%
Operations	69,821	76,437	85,181	11%
Events	7,807	5,300	3,226	-39%
Other Expenses	7,730	6,010	22,900	281%
Total Operating Expense	379,777	362,003	390,194	8%
Other Expenses				
Area Funding Grant	1,500	1,500	1,500	0%
Cal Recycle Grant	41,525	-	-	
Website Design	3,075	3,075	-	-100%
Loan Principal Payments	20,000	40,000	20,000	-50%
Total Other Expenses	66,100	44,575	21,500	-52%
Total Expenses	445,877	406,578	411,694	1%
Net Revenue/(Expense)	53	5,142	15,171	195%
Beginning Avail. Net Assets	171,174	171,227	176,369	3%
Net Revenue/(Expense)	53	5,142	15,171	195%
Available Net Assets	171,227	176,369	191,540	9%
Operating Reserve	94,944	90,501	97,549	8%
Unrestricted Net Assets	76,283	85,868	93,991	9%
Available Net Assets	171,227	176,369	191,540	9%

Operating Revenue

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 \$139,100 which is an overall decrease of 8%.

Enrichment

Enrichment includes programs and classes such as gymnastics classes, art classes and the Just for Kid's Day Camp offered both in the summer time and during the Fort Bragg Unified School District school breaks. This day camp offers children a supervised place to be during non-school hours. Children get the opportunity to do arts and craft, play games, swim at the C.V Starr Community Center as well as take educational field trips to different community locations. During the beginning of summer, in partnership with the Redwood Coast Recreation Center, swim lessons are offered to kids on the south coast at the Sea Ranch swimming pool. Enrichment revenue is projected to be \$53,200.

Youth Sports

Youth sports are offered throughout the year. They offer a supportive setting in which children can learn sportsmanship, teamwork and the rules of the game. Currently, the District offers both Hoopstars and the Coast Youth Basketball League. Hoopstars is now being offered on the South Coast in Point Arena, in addition to Fort Bragg. In addition to youth basketball, a Youth Golf Clinic is also offered at the Little River Golf Course the third week in June after the school year ends. Youth Sports revenue is expected to be \$9,100.

Special Events

The District hosts a variety of events throughout the year. In the summer, MCRPD hosts the Jesse Ales Men's Softball Tournament. At the end of the summer the Steam Donkey Fun Run takes place during Labor Day weekend followed later in the year with the Silent Auction and Aquathon, which has been the district's longtime fundraiser. The funds raised at this event help fund the Second Grade Learn to Swim program. In the past year, the swim lessons have increased their range to include all schools in the District, including charter schools. Special Events revenue is projected to be \$18,300.

Adult Sports

Adult sports include men's basketball, men's softball, and coed softball. The Men's Basketball League season runs from January through March. As basketball concludes, the Coed Softball League begins in the beginning of April and running through June. During the Coed Softball League season, Men's Softball League gears up at the end of May going through the beginning of August. Adult Sports revenue is expected to be \$18,000.

Drop In

At this time, drop in programs and classes are offered in the central part of the District. Programs and classes offered include Adult Drop-in Basketball, Adult Drop-in Volley Ball, as well as the popular Family Skate Night. Drop-in revenue is expected to be \$15,500.

Miscellaneous

Miscellaneous revenue includes funds collected Administrative fees from the C.V. Starr Community Center and the Kudos and Assets program. Miscellaneous revenue is expected to be \$25,000.

Operating Expenses

Operating expenses are any costs associated with providing day to day district programs and services. Operating Expenses are projected to be \$390,194 which is an increase of 7%.

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. Wages and Benefits expenses are projected at \$254,912.

Programs

Program expenses include a wide array of items for the enrichment and drop in programs. These types of supplies vary from material silks, fun hoppers, roller skates, pads, arts and craft supplies, music playing systems and anything else required for program offered. Program expenses are budgeted at \$4,235.

Sports

Sports expenses include the costs in administering the youth basketball programs, men's basketball, coed and men's softball and youth golf. Items typically consist of balls, hoops, participant t-shirts and anything else needed to provide a safe environment with quality equipment during sports events. Sports expenses are expected to be \$12,770.

Marketing

Marketing expenses include the costs of the brochure design and printing, promotional supplies, banners and equipment needed at events that feature MCRPD branding. Marketing expenses are budgeted at \$6,970.

Operations

Operations encompasses a large portion of the total Operating Expense budget. The following items are necessary to the District's functionality, but do not fall into specific categories relating to services offered; uniforms, office supplies, IT equipment, IT services, resources and subscriptions, bank fees, utilities, communications, postage, professional services, insurance, licenses and permits, dues and memberships, training, travel, recruitment and medical supplies. Operations expenses are expected to be \$85,181 which is an increase of \$8,744. (8%).

Events

Events expenses include softball tournament supplies, steam donkey supplies, silent auction and aquathon supplies. Events expenses are expected to be \$3,226 which is a favorable decrease of \$2,074.

Other Expenses Other Expenses include Property Tax Administration Fees, LAFCO, Hwy 20 Property Supplies and the election of officers, which is included in this fiscal year's budget. Miscellaneous expenses are expected to be \$22,900. Due to anticipated election costs, this is an increase of \$16,890.

Other Revenues

Cal-Recycle Grant

The State of California, Cal Recycles Grant Program provides financial assistance in the form of reimbursement grants up to \$500,000 to help public entities accelerate the pace of cleanup and restore sites. Eligible applicants for this program include public entities, including counties, cities, districts, state agencies, and Joint Powers Authorities. Eligible projects include solid waste cleanup project sites where cleanup is needed to protect public health and safety and/or the environment within the applicant's jurisdiction. The MCRPD Regional Park property located on Highway 20 is considered an excellent candidate for this grant program.

On July 19, 2017 at a Regular Board of Directors meeting, the MCRPD District Board of Directors unanimously approved a Cal Recycles Grant application in the amount of \$20,000 to help fund the remaining clean-up effort at the Regional Park property on Highway 20. On July 26, 2017 during a Special Meeting of the MCRPD District Board of Directors the Board unanimously approved a recommendation from the AD Hoc Regional Park Committee to consider increasing the Cal Recycle Grant application amount from \$20,000 to \$41,525. If approved, the additional grant funding would help provide the necessary funding to purchase and install a security camera system at the Regional Park property. A funding date has not been determined, therefore the grant is not included in the FY 2019-2019 budget.

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 2018-2019 is \$287,766 which is an increase of \$26,521.

Other Expenses

Area Funding Grant

The goal of the area fund grant is to offer a systematic approach to selecting and offering financial assistance to other groups or entities within the District that do not need assistance with administering programs but require some financial assistance to execute their own. The maximum grant amount to be rewarded is \$1,500.

Loan Principle Payments

The District executed a note with Ray Roeder Living Trust in 2010. The FY 2018-2019 budget includes a principal payment of \$20,000. The District will continue to pay monthly interest payments (10% per annum) on the remaining balance of \$50,000. With the additional principal payment, monthly Interest payments will be \$417 which is a decrease of \$167 per month.

Net Revenue/(Expense)

This year, the net revenue is expected to \$15,171. This is an increase of \$15,118 from the original FY 2017-2018.

Net Assets

The Operating Reserve, which is 25% of the projected FY2018-2019 operating expenditures is \$97,549, which is an increase of \$7048. The remainder, \$93991 goes to the Unrestricted Net Assets. MCRPD is expected to end the year with \$191,540 in available net assets and a profit of \$15,171.

Other

West America Bank

The District executed an unsecured lease with West America Bank. This capital lease is currently in default in the amount of \$2,173,130. The District filed for Chapter 9 bankruptcy to resolve this debt which has been appealed by West America Bank and has yet to be resolved. Repayment of this debt has not been included in the proposed FY 2018-2019 budget.

Kudos and Assets

Kudos and ASSETS revenue consists of California Department of Education After School Education and Safety (ASES) Program grant funds and 21st Century Community Learning Centers grant funds, both of which are managed and reimbursed by the Fort Bragg Unified School District. ASES funding supports the Kudos for Kids afterschool program and the 21st Century Community Learning Centers funding supports the After-School Safety and Enrichment for Teens (ASSETS) program.

MCRPD is the employer for the KUDOS and ASSETS employees. Through a Memorandum of Understanding, MCRPD partners with the Fort Bragg Unified (FBUSD) in overseeing the KUDOS and ASSETS after school programs. MCRPD is fully reimbursed by the FBUSD for all costs associated with employing KUDOS and ASSETS employee's. In addition to the reimbursement, MCRPD is paid an administrative fee for associated services provided.