



ANNUAL BUDGET REPORT FY2020-2021

June 17, 2020

MENDOCINO COAST RECREATION AND PARK DISTRICT

www.mendocoastrec.org

300 S Lincoln Street, Fort Bragg, CA 95437

The Mendocino Coast Recreation and Park District FY2019/2020 Final Budget Report is prepared for the Mendocino Coast Recreation & Park District Board of Directors in accordance with the District's bylaws.



Mendocino Coast Recreation and Park District
Board of Directors

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TABLE OF CONTENTS

Overview _____	4
Budget Development _____	4
District Boundary Map _____	4
Projected Staffing Timeline _____	5
Budget Summary _____	6
Operating Revenues _____	7
Enrichment _____	7
Youth Sports _____	7
Special Events _____	7
Adult Sports _____	7
Drop In _____	7
Miscellaneous _____	7
Operating Expenses _____	8
Wages and Benefits _____	8
Programs _____	8
Sports _____	8
Outreach _____	8
Operations _____	8
Events _____	8
Other Expenses _____	8
Other Revenues/(Expenses) _____	9
Cal Recycle Grant _____	9
Property Tax _____	9
Recreation Services Grant _____	9

OVERVIEW

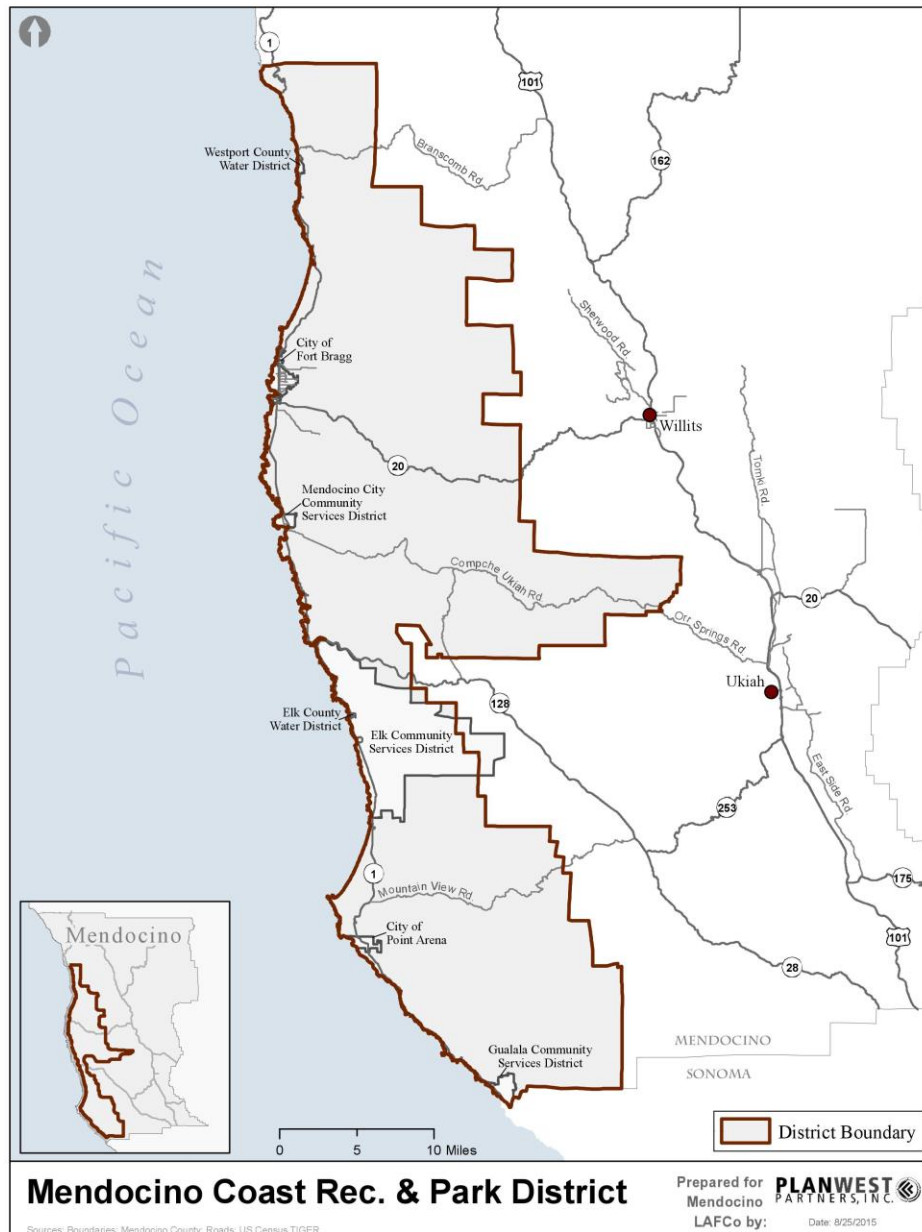
Budget Development

The District's staff and budget organization is divided into two areas:

- Administration Services
- Recreation Services

Typically, department heads are given the opportunity to provide budgetary expense predictions both annually and at midyear. However, with the COVID-19 crisis bringing the world to a halt, resulting in furlough's and layoffs, the FY2020-2021 budget has been development with the few remaining staff members of CVSCC and MCRPD.

District Boundary Map



Projected Staffing Timeline

MCRPD staff has established the following projected timeline, but is subject to change as the Health Order restrictions get lifted:

- June 7, 2020 - June 30, 2020: Administrative Staff go on partial unemployment, performing only tasks necessary for compliance and day to day operations. Re-evaluate outdoor recreation.
- July 1, 2020 - July 31, 2020: Bring on key recreation staff from furlough at limited hours to start planning for programs, sports and activities.
- August 1, 2020 - August 30, 2020: Business Manager returns full time in preparation for onboarding staff for the KUDOS and Assets program. Recreation Supervisor returns to full time to plan and implement compliant programs, sports and activities.
- September 1, 2020 - October 31, 2020: Re-evaluate the sales tax projections and either enhance operations, maintain current operations, or decrease operations. During this time, it will be determined at what capacity the CVSCC can engage in re-opening. Upon those findings, staff allocations costs will begin split between MCRPD and CVSCC for the Center to open its doors to the public, while maintaining conservative fiscal responsibility for both entities to offer safe programming.
- November 1, 2020 and onward: Provide safe programming, activities, and sports, allocating staff time between the two entities to maximize public recreation, indoors and outdoors.

MCRPD FY2020-2021 Preliminary Budget													
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
Operating Revenue													
Enrichment	\$ -	\$ -	\$ 449	\$ 105	\$ 1,973	\$ 4,703	\$ 1,314	\$ 7,407	\$ 4,257	\$ 1,942	\$ 6,036	\$ 10,029	\$ 38,214
Youth Sports	\$ -	\$ -	\$ 512	\$ 662	\$ 5,444	\$ 1,510	\$ 250	\$ 410	\$ 900	\$ 30	\$ 360	\$ 300	\$ 10,379
Special Events	\$ -	\$ -	\$ -	\$ 87	\$ 5,622	\$ 2,490	\$ 235	\$ 25	\$ 3,852	\$ -	\$ -	\$ -	\$ 12,311
Adult Sports	\$ -	\$ -	\$ 85	\$ 48	\$ 150	\$ 1,000	\$ 1,415	\$ 210	\$ 375	\$ 4,875	\$ 3,860	\$ 2,150	\$ 14,168
Drop In	\$ -	\$ -	\$ 482	\$ 241	\$ 975	\$ 861	\$ 1,035	\$ 1,452	\$ 1,184	\$ 1,040	\$ 837	\$ 688	\$ 8,794
Miscellaneous	\$ -	\$ 948	\$ 1,393	\$ 1,068	\$ 1,748	\$ 1,460	\$ 1,460	\$ 1,484	\$ 1,484	\$ 1,484	\$ 1,484	\$ 762	\$ 14,775
Total Operating Revenue	\$ -	\$ 948	\$ 2,921	\$ 2,211	\$ 15,913	\$ 12,024	\$ 5,709	\$ 10,988	\$ 12,052	\$ 9,371	\$ 12,577	\$ 13,929	\$ 98,640
Other Revenue													
Cal Recycle Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,673
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,580	\$ -	\$ -	\$ -	\$ -	\$ 116,173	\$ -	\$ 285,753
Total Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,253	\$ -	\$ -	\$ -	\$ -	\$ 116,173	\$ -	\$ 306,426
Total Revenues	\$ -	\$ 948	\$ 2,921	\$ 2,211	\$ 15,913	\$ 202,276	\$ 5,709	\$ 10,988	\$ 12,052	\$ 9,371	\$ 128,750	\$ 13,929	\$ 405,066
Operating Expense													
Wages and Benefits	\$ 6,717	\$ 13,322	\$ 13,322	\$ 12,901	\$ 10,255	\$ 29,810	\$ 29,780	\$ 29,780	\$ 29,780	\$ 29,780	\$ 29,780	\$ 30,201	\$ 265,428
Programs	\$ 75	\$ 100	\$ -	\$ -	\$ 300	\$ 1,315	\$ 265	\$ 315	\$ 15	\$ 215	\$ 1,515	\$ 135	\$ 4,250
Sports	\$ -	\$ -	\$ -	\$ -	\$ 50	\$ 150	\$ 2,800	\$ -	\$ 3,600	\$ 1,332	\$ 1,282	\$ 3,876	\$ 13,090
Marketing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ -	\$ 300	\$ -	\$ 150	\$ -	\$ 150	\$ 750
Operations	\$ 7,362	\$ 1,412	\$ 3,162	\$ 1,412	\$ 1,962	\$ 4,842	\$ 8,861	\$ 14,101	\$ 5,096	\$ 6,376	\$ 3,276	\$ 3,596	\$ 61,458
Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,200
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35	\$ 20,355	\$ 35	\$ 30	\$ 35	\$ 35	\$ 35	\$ 20,560
Total Operating Expenses	\$ 14,154	\$ 14,834	\$ 16,484	\$ 14,313	\$ 12,567	\$ 36,302	\$ 62,261	\$ 44,531	\$ 39,521	\$ 37,888	\$ 35,888	\$ 37,993	\$ 366,736
Other Expenses													
Area Funding Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500
Cal Recycle Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,673	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,673
Total Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,673	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 23,173
Total Expenses	\$ 14,154	\$ 14,834	\$ 16,484	\$ 14,313	\$ 12,567	\$ 56,975	\$ 62,261	\$ 44,531	\$ 42,021	\$ 37,888	\$ 35,888	\$ 37,993	\$ 389,909
Net Revenue/(Expense)	\$(14,154)	\$(13,886)	\$(13,563)	\$(12,102)	\$ 3,345	\$ 145,301	\$(56,552)	\$(33,543)	\$(29,969)	\$(28,517)	\$ 92,862	\$(24,064)	\$ 15,157

BUDGET SUMMARY

MCRPD FY2020-2021 Preliminary Budget Report

Description	FY 16/17 Actuals	FY 17/18 Actuals	FY 18/19 Actuals	FY 19/20 Adopted Budget	FY19/20 Estimate at Year End with COVID	FY20/21 Proposed Budget	Variance Budget vs Estimate at Year End COVID
Operating Revenue							favorable (unfavorable)
Enrichment	59,476	71,530	87,459	76,242	54,937	38,214	(16,723)
Youth Sports	8,200	10,745	9,979	12,423	7,473	10,379	2,906
Special Events	16,342	19,453	20,437	21,907	16,842	12,311	(4,531)
Adult Sports	29,176	18,555	16,050	17,065	2,695	14,168	11,473
Drop In	18,045	16,990	11,342	11,159	7,957	8,794	837
Miscellaneous	16,643	45,791	25,199	29,690	25,000	14,775	(10,225)
Total Operating Revenue	147,882	183,063	170,466	168,486	114,904	98,640	(16,264)
Other Revenue							
Cal Recycle Grant	-	-	-	-	20,370	20,673	303
Kudos and Assets	397,434	-	-	-	-	-	-
Property Tax	261,389	288,327	306,567	300,793	300,793	285,753	(15,040)
Total Other Revenue	658,823	288,327	306,567	300,793	321,163	306,426	(14,737)
Total Revenues	806,705	471,391	477,033	469,279	436,067	405,067	(31,000)
Operating Expense							
Wages and Benefits	170,749	246,503	238,243	319,240	252,868	265,428	(12,560)
Programs	11,283	7,153	4,275	5,790	17,160	4,250	12,910
Sports	26,792	11,125	6,848	12,170	8,472	13,090	(4,618)
Marketing	5,608	3,474	4,027	6,795	1,024	750	274
Operations	98,315	81,288	73,803	83,741	55,729	61,458	(5,729)
Events	4,313	2,629	6,951	3,850	3,632	1,200	2,432
Other Expenses	25,323	13,734	6,629	6,725	492	20,560	(20,068)
Total Operating Expense	342,383	365,906	340,776	438,311	339,377	366,736	(27,359)
Other Expenses							
Recreation Services Grant	-	1,500	1,500	2,500	2,500	2,500	-
Cal Recycle Grant	-	-	4,575	-	17,027	20,673	(3,646)
Kudos and Assets	385,205	-	-	-	-	-	-
Website Design	-	3,075	-	-	-	-	-
Loan Principal Payments	20,000	40,000	-	-	-	-	-
Total Other Expenses	405,205	44,575	6,075	2,500	19,527	23,173	(3,646)
Total Expenses	747,588	410,481	346,851	440,811	358,904	389,909	(31,005)
Net Revenue/(Expense)	59,117	60,910	130,183	28,468	77,163	15,158	92,320

	FY 16/17 Actuals	FY 17/18 Actuals	FY 18/19 Actuals	FY 19/20 Adopted Budget	FY19/20 Estimate at Year End with COVID	FY20/21 Proposed Budget	Variance Budget vs Estimate at Year End COVID
Beginning Avail. Net Assets	175,463	297,906	358,816	488,998	517,466	594,629	77,163
Net Revenue/(Expense)	122,443	60,910	130,183	28,468	77,163	15,158	(62,005)
Available Net Assets	297,906	358,816	488,998	517,466	594,629	609,787	15,158
Operating Reserve	85,121	85,596	91,476	85,194	109,578	84,844	(24,733)
Unrestricted Net Assets	212,785	273,220	397,522	432,272	485,051	524,942	39,891
Available Net Assets	297,906	358,816	488,998	517,466	594,629	609,787	15,158

OPERATING REVENUES

Enrichment

Enrichment includes programs such as Gymnastics, Just for Kids Day Camp and South Coast Swim Lessons. Enrichment revenues are estimated to be \$38,214.

Youth Sports

Youth Sports currently consist of the Hoopstars! basketball clinics and the Coast Youth Basketball League. Youth Sports revenue is estimated to be \$10,379.

Special Events

Special Events revenue typically consists of the Annual Jesse Ales Men's Softball Tournament as well as the Annual Aquathon and Silent Auction. This year, unfortunately, it is unlikely that the Softball Tournament in August will take place. This leaves only revenue from the silent auction and aquathon, which is projected to come in at \$12,311.

Adult Sports

Adult Sports include Men's League Basketball, Men's League Softball and Coed League Softball. It is hopeful that these leagues will resume in the spring of 2021, after being canceled for the spring 2020 season. The estimated revenue is \$14,168.

Drop In

Drop In revenues include Drop-in Volleyball and Family Skate Night. Anticipated revenue is \$8,794.

Miscellaneous

Miscellaneous revenues mainly consist of administration fees for MCRPD's role in the Kudos and Assets after school program. Revenue for this line item is expected to come in at \$14,775.

OPERATING EXPENSES

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 FY2020-2021 wages and benefits are \$265,428.

Programs

Program expenses include supplies for Skate Night, Just for Kids, Gymnastics, and any other enrichment programs offered. Program expenses are expected to be \$4,250.

Sports

Sports expenses include youth and adult sports supplies, as well as the outsourced officiating costs for the sports leagues. The sports expenses are projected to be \$13,090.

Outreach

Outreach expenses include promotional supplies, banners, and brochure costs. Since brochure design has moved to being produced in house, the cost is significantly less than prior years, at \$750.

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 \$61,458.

Events

Event expenses include softball tournament supplies, and the silent auction and aquathon supplies. Events expenses are expected to be \$1,200.

Other Expenses

Other expenses include property tax administration Fees, LAFCO, Hwy 20 property supplies, election expenses, the Mendocino County property tax administration. Due to it being an election year, total other expenses are projected to be \$20,560.

OTHER REVENUES/(EXPENSES)

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.

As of April 2020, the Security System has been purchased and received and is awaiting installation.

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 \$285,753 which is conservative 5% decrease from FY2019-2020.

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.