



ANNUAL BUDGET REPORT FY2021-2022

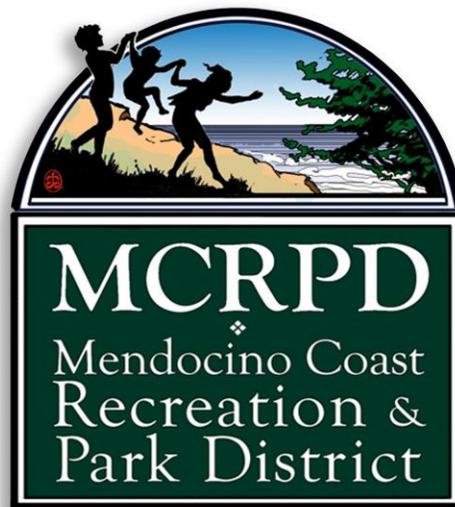
MENDOCINO COAST RECREATION AND PARK DISTRICT

www.mendocoastrec.org

300 S Lincoln Street, Fort Bragg, CA 95437

The Mendocino Coast Recreation and Park District FY2021-2022 Annual 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:

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

District Administrator:
Moneque Wooden

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INTRODUCTION

History

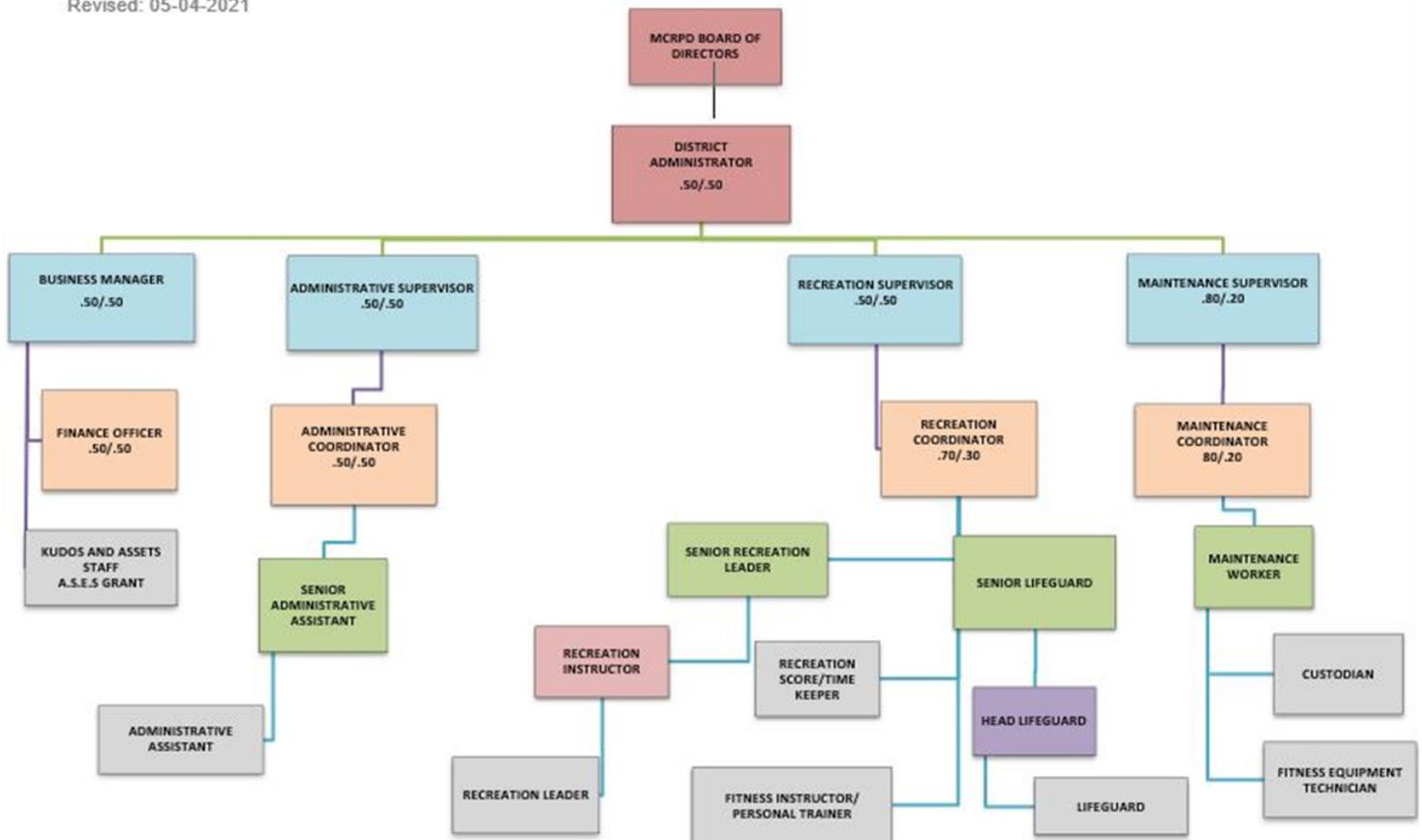
The Mendocino Coast Recreation and Park District (MCRPD) was formed in 1973 with the original boundaries encompassing 20 square miles around Fort Bragg. MCRPD is a public agency existing under and pursuant to the Constitution and laws of the State of California, with an elected five-member Board of Directors.

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.

Organization Chart

MCRPD Staff Organization Chart

FTE: CVSCC/MCRPD
Revised: 05-04-2021

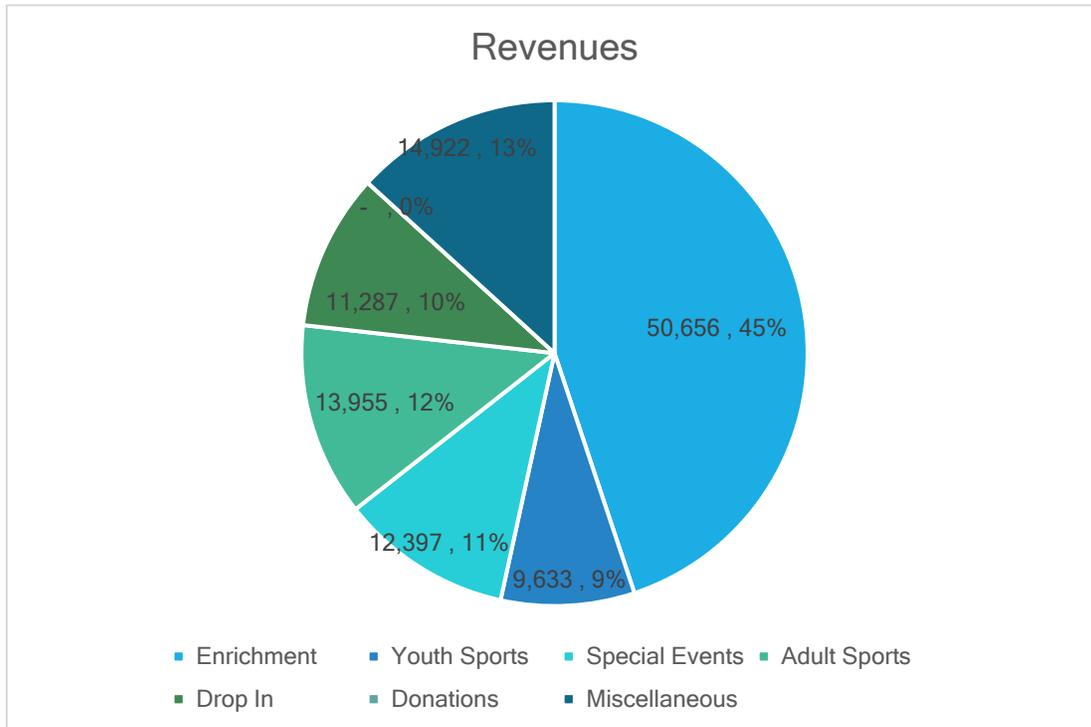


BUDGET SUMMARY

Description	FY 17/18 Audited Results	FY 18/19 Audited Results	FY 19/20 Audited Results	FY20/21 Adopted Budget - Amended	FY21/22 Proposed Budget
Operating Revenue					
Enrichment	71,530	112,493	70,835	3,000	50,656
Youth Sports	10,745	9,979	7,473	1,638	9,633
Special Events	19,453	20,437	14,918	-	12,397
Adult Sports	18,555	16,050	2,695	9,800	13,955
Drop In	16,990	11,342	32,744	-	11,287
Donations	-	-	100,000	-	-
Miscellaneous	45,791	34,836	12,074	12,732	14,922
Total Operating Revenue	183,064	205,137	240,739	27,170	112,850
Other Revenue					
Kudos and Assets	127,720	-	-	-	-
Property Tax	288,054	306,567	310,362	295,777	324,328
Total Other Revenue	415,774	306,567	310,362	317,778	324,328
Total Revenues	598,838	511,704	551,101	344,948	437,178
Operating Expense					
Wages and Benefits	246,503	233,810	261,771	233,474	313,843
Programs	13,210	30,109	32,145	2,845	3,225
Sports	5,068	3,366	3,720	4,140	9,700
Marketing	3,474	3,490	1,337	1,100	3,000
Operations	171,282	115,475	68,628	91,796	76,614
Events	-	-	175	1,982	6,782
Miscellaneous	3,234	-	736	22,138	9,330
Total Operating Expense	442,771	386,250	368,512	357,474	422,494
Other Expenses					
Planning Grant Repayment	-	-	-	76,627	-
Loan Principal Payments	40,000	70,000	-	-	-
Interest	10,500	4,667	-	-	-
Total Other Expenses	50,500	74,667	-	76,627	-
Total Expenses	493,271	460,917	368,512	434,101	422,494
Net Revenue/(Expense)	105,567	50,787	182,589	(89,153)	14,685
Beginning Avail. Net Assets	298,771	404,338	455,125	637,714	548,561
Net Revenue/(Expense)	105,567	50,787	182,589	(89,153)	14,685
Available Net Assets	404,338	455,125	637,714	548,561	563,245
Restricted Net Assets	-	-	100,000	100,000	100,000
Unrestricted Net Assets	404,338	455,125	537,714	448,561	463,245
Available Net Assets	404,338	455,125	637,714	548,561	563,245

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 \$112,850 for the year.



Enrichment

Enrichment includes programs and classes such as Gymnastics, the Just for Kid's Day Camp, Archery Clinics, Kayaking and South Coast Swim Lessons. Enrichment revenue is projected to be \$50,656 which is a decrease from prior years due to not being able to run the Just for Kids program this summer and not having a location for the gymnastics program.

Youth Sports

Currently, the District offers both Hoopstars! Basketball Clinics and the Coast Youth Basketball League. In addition to basketball, a Youth Golf Clinic is offered at the Little River Golf Course every summer. Youth Sports revenue is expected to end the year at \$9,633, in hopes that regular youth sports can be offered as they were in the past.

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 held in mid-winter. However, with a recent installation of a scoreboard on the southwest field at the Dana Gray Elementary School, there are now no two fields that can be played on simultaneously to host a softball tournament. For this reason, no softball tournaments are planned for this fiscal year until a solution with the fields is made. Special Events revenue is projected to be \$12,397.

Adult Sports

Adult Sports include Men's League Basketball, Men's League Softball and Coed League Softball. It is expected that adult sports can resume the normal schedule this year, with Men's Basketball beginning in December, followed by softball beginning in the spring. Revenue is projected to be \$13,955.

Drop-In

Drop-in programs and classes offered include Adult Drop-in Volley Ball, as well as the popular Family Skate Night. Drop-in revenue is expected to come in at \$11,287.

Miscellaneous

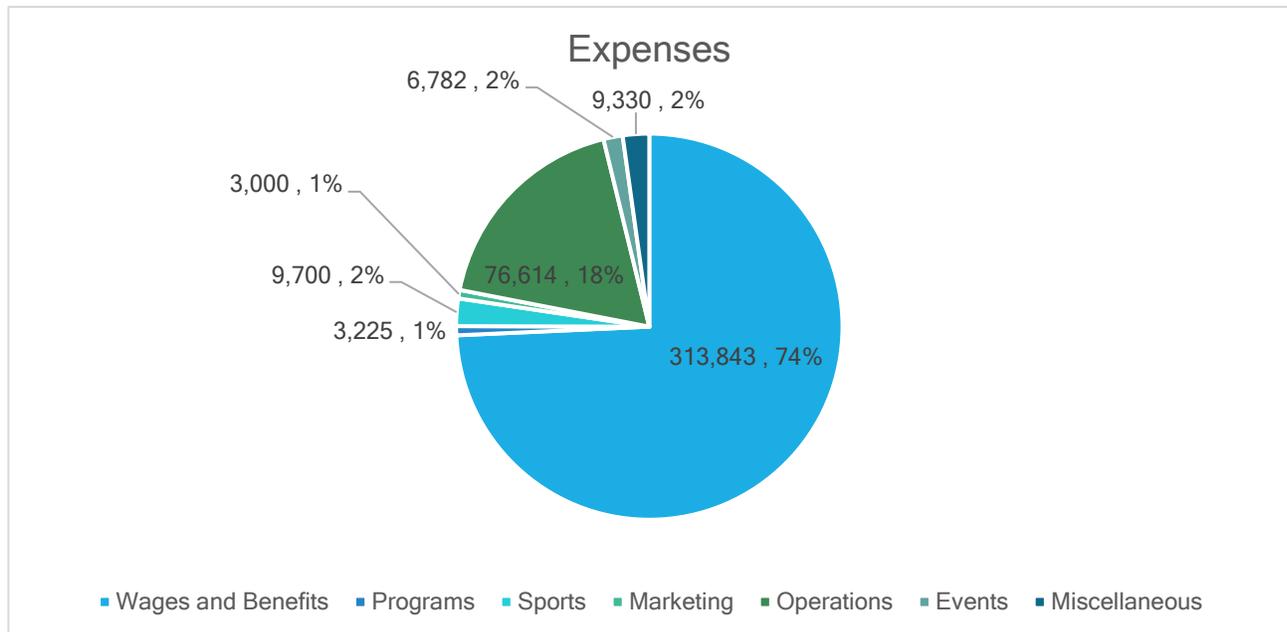
Miscellaneous revenues include funds collected such as the administrative fees from the Kudos and Assets program. Miscellaneous revenue is expected to be \$14,922.

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 according to estimate provided by the County of Mendocino.

OPERATING EXPENSES

Operating expenses are any costs associated with providing day to day District programs and services including wages and benefits. Operating Expenses are projected to be \$422,494.



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, and federal Medicare tax. The proposed FY2021-2022 wages and benefits are \$313,843.

Programs

Program expenses include a wide array of items for the enrichment and drop in programs. These types of supplies vary from mats, aerial silks, fun hoppers, roller skates, pads, arts and craft supplies, music playing systems and anything else required for programs offered. Program expenses are expected to be \$3,225.

Sports

Sports expenses include the costs in administering the Youth Basketball Programs, Men's Basketball, Coed and Men's Softball and Youth Golf. Sports expenses are expected to be \$9,700.

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 expected to be \$3,000.

Operations

Operations expense account for a large portion of the operating expenses. 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 & 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. Operations expenses are expected to be \$76,614.

Events

Event expenses this year include supplies for the Drive-Thru Trick-or-Treat, Winter Wonders events, Valentine's Day Kits, and the upcoming Easter event. Expenses are expected to be \$6,782.

Miscellaneous

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 \$9,330.

Other Expenses

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.

Net Assets

With the new midyear projections, the District is anticipating ending the FY2021-2022 with \$563,245 in net assets.