



**ANNUAL BUDGET  
REPORT  
FY2022-2023**

**MENDOCINO COAST RECREATION  
AND PARK DISTRICT**

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[www.mendocoastrec.org](http://www.mendocoastrec.org)

300 S Lincoln Street, Fort Bragg, CA 95437



The Mendocino Coast Recreation and Park District FY2022-2023 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 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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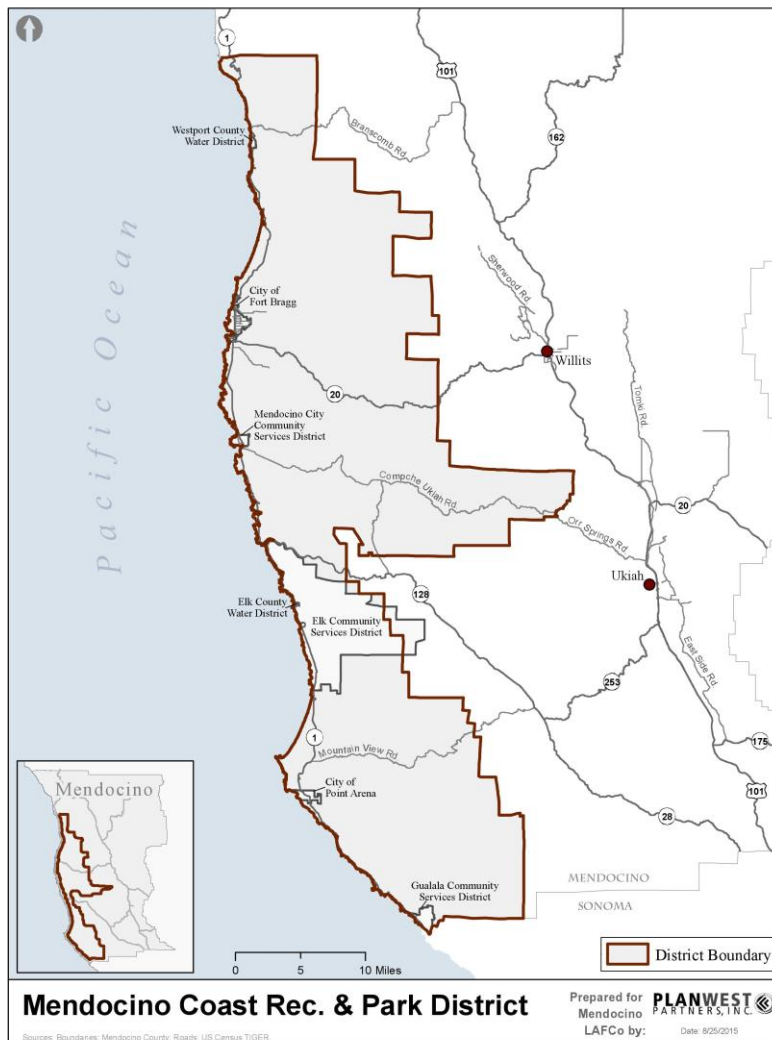
# DISTRICT HISTORY AND MAP

## 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

MCRPD Budget Summary FY2022-2023

Description	FY 16/17 Audited Results	FY 17/18 Audited Results	FY 18/19 Audited Results	FY 19/20 Audited Results	FY20/21 Actuals	FY21/22 Adopted Budget	FY22/23 Proposed Budget	Variance	Variance favorable (unfavorable)
<b>Operating Revenue</b>									
Enrichment	59,476	71,530	112,493	70,835	-	21,465	26,002	17%	4,537
Youth Sports	8,200	10,745	9,979	7,473	225	8,112	9,633	16%	1,521
Special Events	16,342	19,453	20,437	14,918	-	10,224	12,397	18%	2,173
Adult Sports	29,176	18,555	16,050	2,695	-	11,260	13,955	19%	2,695
Drop In	18,045	16,990	11,342	32,744	-	8,846	11,287	22%	2,441
Miscellaneous	16,643	45,791	34,836	12,074	16,618	18,856	17,304	-9%	(1,552)
<b>Total Operating Revenue</b>	<b>147,882</b>	<b>183,064</b>	<b>205,137</b>	<b>140,739</b>	<b>16,843</b>	<b>78,763</b>	<b>90,578</b>	<b>13%</b>	<b>11,815</b>
<b>Other Revenue</b>									
Kudos and Assets	-	127,720	-	-	-	-	-		
Donations	-	-	-	100,000	-	-	-	0%	
Cal Recycle Grant	-	-	-	-	22,001	-	-		
Property Tax	261,389	288,054	306,567	310,362	298,229	324,328	340,545	5%	16,216
<b>Total Other Revenue</b>	<b>261,389</b>	<b>415,774</b>	<b>306,567</b>	<b>410,362</b>	<b>320,230</b>	<b>324,328</b>	<b>340,545</b>	<b>5%</b>	<b>16,216</b>
<b>Total Revenues</b>	<b>409,271</b>	<b>598,838</b>	<b>511,704</b>	<b>551,101</b>	<b>337,073</b>	<b>403,091</b>	<b>431,122</b>	<b>7%</b>	
<b>Operating Expense</b>									
Wages and Benefits	170,749	246,503	233,810	261,771	178,128	324,975	316,112	-3%	8,863
Programs	11,283	13,210	30,109	32,145	977	3,725	4,680	20%	(955)
Sports	26,792	5,068	3,366	3,720	-	8,200	18,160	55%	(9,960)
Marketing	5,608	3,474	3,490	1,337	655	2,300	3,000	23%	(700)
Operations	98,315	171,282	115,475	66,128	88,351	71,928	93,743	23%	(21,816)
Events	4,313	-	-	175	1,032	7,782	10,000	22%	(2,218)
Miscellaneous	25,323	3,234	-	736	19,883	9,330	34,030	73%	(24,700)
<b>Total Operating Expense</b>	<b>342,383</b>	<b>442,771</b>	<b>386,250</b>	<b>366,012</b>	<b>289,026</b>	<b>428,239</b>	<b>479,725</b>	<b>11%</b>	<b>(51,486)</b>
<b>Other Expenses</b>									
Planning Grant Repayment	-	-	-	-	76,627	-	-		
Loan Principal Payments	20,000	40,000	70,000	-	22,001	-	-		
Interest	-	10,500	4,667	-	-	-	-		
Area Funding Grant	-	-	-	2,500	2,500	2,500	2,500		
<b>Total Other Expenses</b>	<b>20,000</b>	<b>50,500</b>	<b>74,667</b>	<b>2,500</b>	<b>101,128</b>	<b>2,500</b>	<b>2,500</b>		
<b>Total Expenses</b>	<b>362,383</b>	<b>493,271</b>	<b>460,917</b>	<b>368,512</b>	<b>390,154</b>	<b>430,739</b>	<b>482,225</b>	<b>4%</b>	<b>(51,486)</b>
<b>Net Revenue/(Expense)</b>	<b>46,888</b>	<b>105,567</b>	<b>50,787</b>	<b>182,589</b>	<b>(53,081)</b>	<b>(27,648)</b>	<b>(51,103)</b>	<b>199%</b>	<b>(23,455)</b>
<b>Special Items</b>									
Write-Off Accounts Payable	63,326								

Description	FY 16/17 Actuals	FY 17/18 Audited Results	FY 18/19 Audited Results	FY 19/20 Audited Results	FY20/21 Actuals	FY21/22 Adopted Budget	FY22/23 Proposed Budget	Variance
Beginning Avail. Net Assets	175,463	298,771	404,338	455,125	637,714	584,633	556,985	(27,648)
Net Revenue/(Expense)	110,214	105,567	50,787	182,589	(53,081)	(27,648)	(51,103)	(23,455)
Available Net Assets	285,677	404,338	455,125	637,714	584,633	556,985	505,882	(51,103)
Restricted Net Assets	-	-	-	100,000	100,000	100,000	100,000	-
Unrestricted Net Assets	285,677	404,338	455,125	537,714	484,633	456,985	405,882	(51,103)
Available Net Assets	285,677	404,338	455,125	637,714	584,633	556,985	505,882	(51,103)

# 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 \$90,578 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 \$26,002.

## Youth Sports

Youth Sports revenue consists of Hoopstars! and Coast Youth Basketball. Expected revenue for youth sports is \$9,633.

## 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 \$12,397.

## Adult Sports

Adult Sports include Men's League Softball and Coed League Softball. Revenue is projected to be \$13,955.

## 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 \$11,287.

## Miscellaneous

Miscellaneous revenues include funds collected such as the administrative fees from the Kudos and Assets program. Miscellaneous revenue is expected to be \$17,304.

## 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 FY2022-2023 is \$340,545.

# 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 \$479,725.

## 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 FY2022-2023 wages and benefits are \$316,112.

## 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 \$4,680.

## Sports

Sports expenses include the costs in administering the Basketball Programs, and Coed and Men's Softball. Sports expenses are expected to be \$18,160.

## Marketing

Outreach expenses include promotional supplies, banners, and brochure costs and advertisements. The expected marketing costs are \$3,000.

## 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 \$95,743.

## 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 \$10,000.

## 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 \$34,030.

## 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 FY2022-2023 with \$505,882 in net assets.