



**Mid-Year BUDGET
REPORT
FY2022-2023**

**MENDOCINO COAST RECREATION
AND PARK DISTRICT**

www.mendococostrec.org

300 S Lincoln Street, Fort Bragg, CA 95437

The Mendocino Coast Recreation and Park District FY2022-2023 Mid-Year 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 2026
Bob Bushansky, Board Vice Chair - December 2026
Kylie Felicich, Board Secretary - December 2026
Angela Dominguez, Board Member - December 2024
John Huff, Board Member - December 2024

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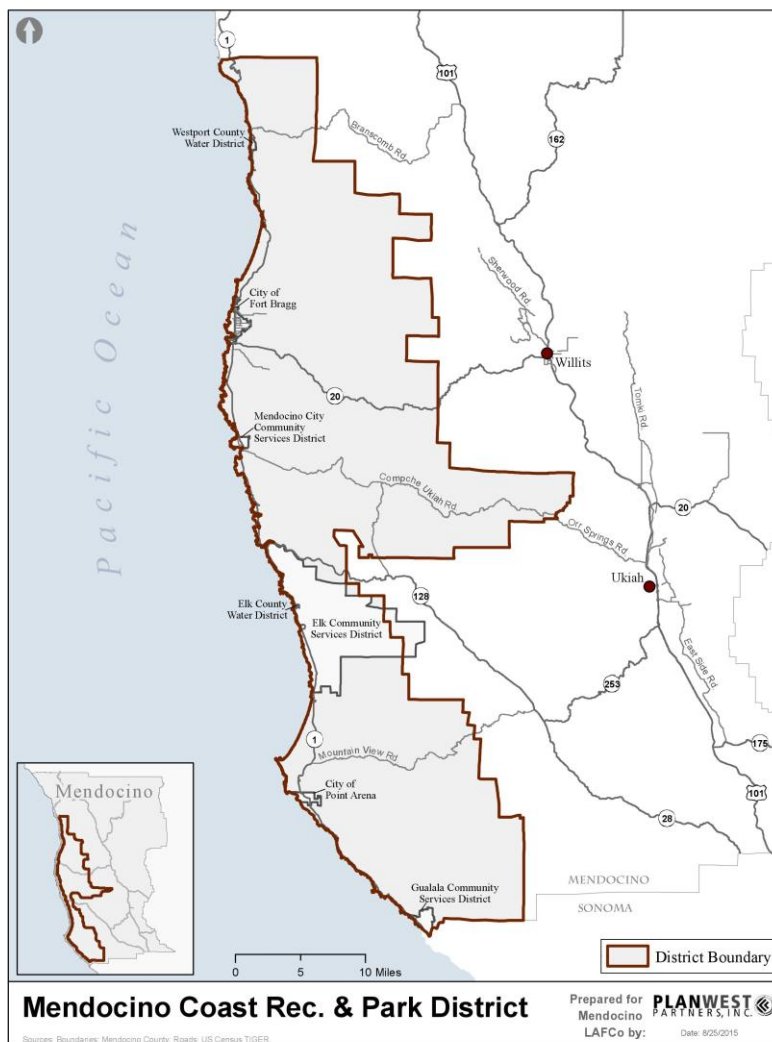
DISTRICT HISTORY AND MAP

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 18/19 Audited Results	FY 19/20 Audited Results	FY 20/21 Audited Results	FY21/22 Adopted Budget	FY22/23 Adopted Budget	FY22/23 Actuals as of 12/31/2022	% Variance at Midyear	FY22/23 Projection	Variance
Operating Revenue									favorable (unfavorable)
Enrichment	112,493	70,835	17,433	21,465	26,002	11,530	44%	11,498	(14,504)
Youth Sports	9,979	7,473	225	8,112	9,633	11,100	115%	12,601	2,968
Special Events	20,437	14,918		10,224	12,397	20,241	163%	22,177	9,780
Adult Sports	16,050	2,695		11,260	13,955	445	3%	11,705	(2,250)
Drop In	11,342	32,744		8,846	11,287	7,131	63%	12,995	1,708
Miscellaneous	34,836	12,074	16,618	18,856	17,304	12,499	72%	37,587	20,283
Total Operating Revenue	205,137	140,739	34,276	78,763	90,578	62,946	69%	108,563	17,985
Other Revenue									
Kudos and Assets	-	-	-	-	-	-	-	-	-
Donations	-	100,000	-	-	-	-	-	-	-
Cal Recycle Grant	-	-	-	-	-	-	-	-	-
Property Tax	306,567	310,362	298,229	324,328	340,545	181,740	53%	324,328	(16,217)
Total Other Revenue	306,567	410,362	298,229	324,328	340,545	181,740	53%	324,328	(16,217)
Total Revenues	511,704	551,101	332,505	403,091	431,123	244,686	57%	432,892	1,769
Operating Expense									
Wages and Benefits	233,810	261,771	177,836	324,975	316,112	104,620	33%	345,922	(29,810)
Programs	30,109	32,145	3,643	3,725	4,680	2,171	46%	4,680	0
Sports	3,366	3,720		8,200	18,160	6,741	37%	26,160	(8,000)
Marketing	3,490	1,337	655	2,300	3,000	853	28%	3,000	0
Operations	115,475	66,128	85,495	71,928	93,743	43,944	47%	82,070	11,673
Events	-	175		7,782	10,000	4,447	44%	8,041	1,959
Miscellaneous	-	736	11,274	9,330	34,030	796	2%	9,853	24,177
Total Operating Expense	386,250	366,012	278,903	428,240	479,725	163,572	34%	479,725	(0)
Other Expenses									
Planning Grant Repayment	-	-	76,627	-	-	-	-	-	-
Cal Recycle Grant	-	-	22,001	-	-	-	-	-	-
Area Funding Grant	-	2,500	2,500	2,500	2,500	-	0%	2,500	-
Loan Principal Payments	70,000	-	-	-	-	-	-	-	-
Interest	4,667	-	-	-	-	-	-	-	-
Total Other Expenses	74,667	2,500	101,128	2,500	2,500	-	0%	2,500	98,628
Total Expenses	460,917	368,512	380,031	430,740	482,225	163,572	34%	482,225	98,628
Net Revenue/(Expense)	50,787	182,589	(47,526)	(27,649)	(51,102)	81,114	-159%	(49,334)	1,768
Beginning Avail. Net Assets	404,338	455,125	637,714	590,188	562,539			511,437	(51,102)
Net Revenue/(Expense)	50,787	182,589	(47,526)	(27,649)	(51,102)			(49,334)	1,768
Available Net Assets	455,125	637,714	590,188	562,539	511,437			462,103	(49,334)
Restricted Net Assets	-	100,000	100,000	100,000	100,000			100,000	-
Unrestricted Net Assets	455,125	537,714	490,188	462,539	411,437			362,103	(49,334)
Available Net Assets	455,125	637,714	590,188	562,539	511,437			462,103	(49,334)

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 \$108,563 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 \$11,498.

Youth Sports

Youth Sports revenue consists of Hoopstars! and Coast Youth Basketball. Expected revenue for youth sports is \$12,601.

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 the District resumed this past November. Special Events revenue is projected to be \$22,177.

Adult Sports

Adult Sports include Men's League Softball and Coed League Softball. Revenue is projected to be \$11,705.

Drop In

Drop-in programs and classes offered include Adult Drop-in Volleyball, as well as the popular Family Skate Night. Both programs continue to be popular. Drop-in revenue is expected to come in at \$12,995.

Miscellaneous

Miscellaneous revenues include funds collected such as the administrative fees from the Kudos and Assets program. Miscellaneous revenue is expected to be \$37,587.

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 \$324,328.

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 \$345,922.

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 \$26,160.

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 \$82,070.

Events

Event expenses this year include supplies for the C & J Ales Memorial Softball Tournament, Trunk-or-Treat, Halloween South Coast Carnival, and Winter Wonders events. Expenses are expected to be \$8,041.

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 \$9,853; expenses are down do to this not being an election year.

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 \$462,103 in net assets.