



**Mendocino Coast Recreation & Park  
District FY 2024-2025  
Annual Budget Report**



The Mendocino Coast Recreation and Park District FY2024-2025 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, Board Chair  
Dave Shpak, Secretary  
Craig Comen, Board Member  
Angela Dominguez, Board Member  
John Huff, Board Member

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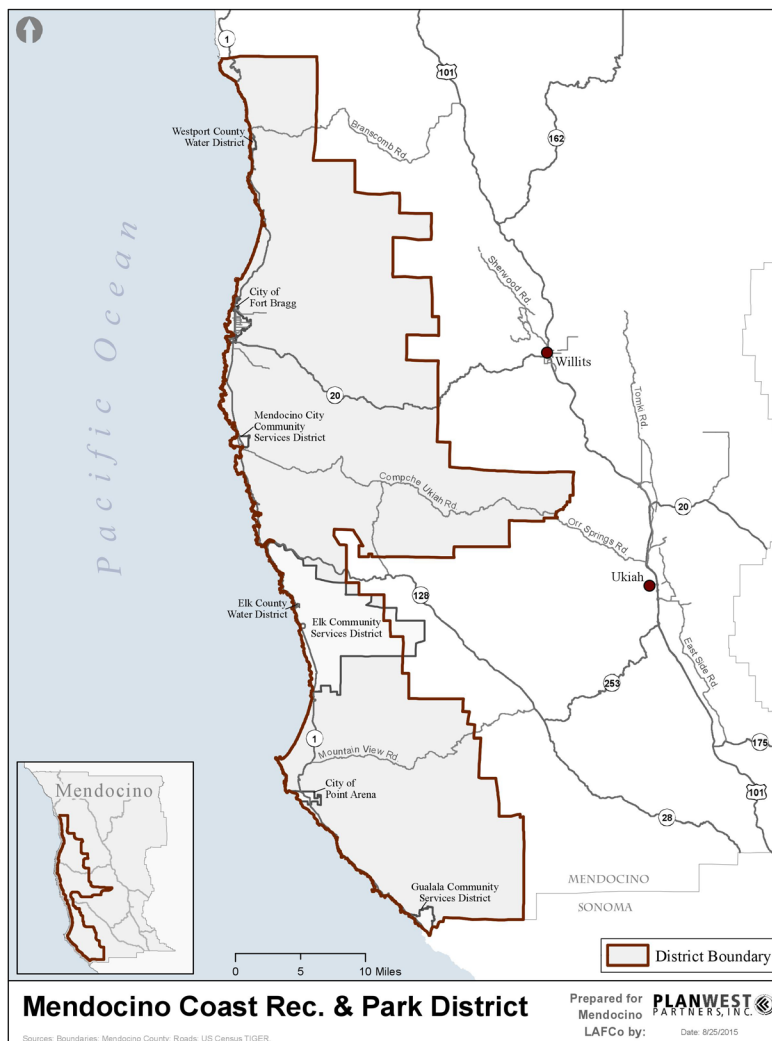
# DISTRICT HISTORY AND MAP

## 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 FY 2024 -2025							
Description	FY 20/21 Audited Results	FY 21/22 Audited Results	FY 22/23 Audited Results	23/24 Prelim Results	FY24/25 Proposed Budget	Variance %	Variance
<b>Operating Revenue</b>							favorable (unfavorable)
Enrichment	18,324	22,601	76,197	-	-	-	-
Programs - Gymnastics, swim & Martial Arts/Fitness	-	-	-	87,375	196,500	125%	109,125
Youth Sports	225	5,236	12,555	13,193	32,500	146%	19,307
Special Events	-	20,073	21,810	30,000	15,000	-50%	(15,000)
Adult Sports	-	7,808	3,890	4,216	7,500	78%	3,285
Drop In / New Activities	-	14,807	14,853	10,152	16,800	65%	6,648
Miscellaneous / Sponsors	15,727	1,874	-	-	20,000	N/A	20,000
<b>Total Operating Revenue</b>	<b>34,276</b>	<b>72,399</b>	<b>129,305</b>	<b>144,936</b>	<b>288,300</b>	<b>99%</b>	<b>143,365</b>
Property Tax	298,229	351,093	347,476	387,057	407,000	5%	19,943
Interest	-	-	-	11,000	25,000	127%	\$14,000
<b>Total Revenues</b>	<b>332,505</b>	<b>423,492</b>	<b>476,781</b>	<b>542,993</b>	<b>720,300</b>	<b>33%</b>	<b>177,308</b>
Description	FY 20/21 Audited Results	FY 21/22 Audited Results	FY22/23 Audited Results	23/24 Prelim Results	FY24/25 Proposed Budget	Variance %	Variance
<b>Operating Expense</b>							
Wages and Benefits	177,836	285,437	127,499	165,000	-	N/A *1	(165,000)
Programs - Gymnastics, swim & Martial Arts/ Fitness	80,270	6,046	21,043	16,180	156,800	869%	140,620
Sports	-	3,008	7,791	15,949	-	N/A * 2	(15,949)
Youth Sports	-	-	-	-	16,500	N/A * 3	16,500
Adult Sports	-	-	-	-	6,000	N/A * 3	6,000
Drop in/ New Activities	-	-	-	-	12,800	N/A * 3	12,800
Marketing	655	918	1,209	1,000	-	N/A * 4	(1,000)
Operations	108,964	68,345	108,232	120,000	436,328	264%	316,328
Events	-	7,733	7,004	7,000	15,000	114%	8,000
Other	11,274	6,500	160,845	170,000	-	N/A * 5	(170,000)
Area Funding Grant	0	0	-	5,000	6,000	20%	1,000
<b>Total Operating Expense</b>	<b>378,999</b>	<b>377,987</b>	<b>433,623</b>	<b>500,129</b>	<b>649,428</b>	<b>30%</b>	<b>(149,299)</b>
<b>Net Revenue /Expense</b>	<b>(46,494)</b>	<b>45,505</b>	<b>43,158</b>	<b>42,864</b>	<b>70,872</b>		
Description	FY 20/21 Audited Results	FY 21/22 Audited Results	FY22/23 Audited Results	23/24 Prelim Results	FY24/25 Proposed Budget		
Beginning available Net Assets	637,723	590,197	635,702	678,860	721,724		
<b>Net Revenue/Expense</b>							
Restricted Net Assets	100,000	100,000	100,000	100,000	100,000		
Unrestricted Net Assets	490,197	535,702	578,860	621,724	692,596		
Available Net Assets	590,197	635,702	678,860	721,724	792,596		
* 1 Due to a fundamental shift in accounting methods- wages & benefits are now included in their respective department/ activity							
* 2 Due to a fundamental shift in accounting methods - sports expenses are being broken down into Youth & Adult sports separately							
* 3 New program / category in budget							
* 4 Due to a fundamental shift in accounting methods - marketing expenses will now be in operations							
* 5 to a fundamental shift in accounting methods - expenses listed in "other" will now be categorized to their proper department							
<b>Board is aware of pending Per Capita Grant Match totaling 30K that MAY reduce the operating reserve fund</b>							

# REVENUES

Revenue is generated from registration & drop-in fees from our many activities, programs, youth and adult sports, clinics, sponsorships, property taxes and special events. Overall revenue is anticipated to be \$720,300 for the year.

## Enrichment

The Kudos program is no longer run through the district. There will longer be revenue associated with Enrichment.

## Programs

### Gymnastics

Gymnastics is our foundational program that happens year-round. Expected revenue is \$88,000.

### Martial Arts & Fitness

Our new Facility will open this summer creating a space where we will offer Jiu Jitsu, Tae Kwon Do, dance and other unique fitness opportunities. Expected revenue is \$84,000.

### Swim

With no easy access to a swimming pool on the South Coast, MCRPD offers swimming lessons for our South Coast children in Sea Ranch, and our long-standing 2<sup>nd</sup> Grade Swim program / Aquathon Fundraiser held at CV Starr are all expected to generate \$24,500 in Revenue.

## Youth Sports

Youth sports revenue consists of Hoopstars and Coast Youth Basketball. Expected revenue for youth sports is expected to be higher with the addition of a second Hoopstars session for a total of \$32,500.

## Adult Sports

Adult Sports include Men's League Softball and Co-Ed League Softball. Revenue is projected to be \$7,500.

## Special Events

The District holds a special event every summer - The C & J Ales Men's Softball Tournament. Special Events revenue is projected to be \$ 15,000

## Drop In & New Activities

Drop-in programs and classes offered include Adult Drop-in Volleyball, as well as the popular Family Skate Night, new classes and clinics are being added monthly. Drop-in revenue is expected to come in at \$16,800.

**Sponsorships**

The District is creating an annual sponsorship program for those who are committed to supporting MCRPD programs & activities. Annual sponsorship revenue is expected to be \$20,000.

**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 FY2023-2024 is \$407,000

# EXPENSES

Expenses are any costs associated with providing day to day District programs and activities including wages and benefits. District Operating Expenses are projected to be \$649,428

## Wages and Benefits

Wages and benefits account for the monetary compensation paid to employees, workers compensation insurance, state unemployment insurance, state employment training tax, federal insurance contribution act tax (FICA), and federal Medicare tax. *\*Wages & benefits are now being included in each program or activity so that we can better track how much it costs the district to run each specific program/activity. New positions have been created for the South Coast, and for new programs as we expand our services.*

## Programs

MCRPD programs currently include Gymnastics, Martial Arts, 2<sup>nd</sup> Grade & Sea Ranch swim. Program costs are estimated to be \$156,800

### Gymnastics

As an established program, equipment costs are minimal. New mat, facility fees, equipment and wages are estimated to be \$54,400.

### Martial Arts & Fitness

This is a new program in a new facility. Facility fees, start-up costs, including proper flooring, equipment and wages are expected to be \$83,400.

### Swim

Expenses include instructors, lifeguards, other fees, and transportation which are estimated to be \$19,000

## Youth Sports

Youth sports expenses include apparel, & facilities for the Hoopstars, and Coast youth basketball programs. Expenses are expected to be \$16,500

## Adult Sports

Adult sports expenses include apparel, facilities & fields for the Men's Softball & Co-ed Softball leagues. Expenses are expected to be \$6000.

## Drop In & New Activities

Drop-in programs and classes offered include Adult Drop-in Volleyball, as well as the popular Family Skate Night, new classes and clinics are being added monthly. Drop-in & new activity expenses are estimated to be around \$12,800.



## Operations & District Office

Operations account for, district office rent & utilities, administration wages, marketing, storage, office supplies, IT equipment & services, postage & shipping, legal & professional services such as accounting, insurance, LAFCO, and CSDA. Operation expenses are anticipated to be \$434,828.

- FY 23/24 - Because the District has separated from CV Starr, there are additional expenses due to moving, and setting up of new District Office.

## Special Events

Event expenses this year include C & J Ales Memorial Softball Tournament, Trick or Trunk, and the new Coastal Legends Awards. Expenses are expected to be \$15,000

## 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. Due to the high volume of applicants the district has raised this grant to \$6,000

*Board is aware of pending Per Capita grant match totaling 30K that will reduce the operating reserve fund*

## Available Net Assets

The District is anticipating ending the FY2024-2025 with \$792,956 in net assets.