

A group of people are kayaking on a river. There are two yellow kayakers on the left and two more on the right. They are wearing life jackets and hats. The river is surrounded by dense green forest. The water is calm and reflects the surrounding trees.

# ANNUAL BUDGET REPORT FY2023-2024

## 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 FY2023-2024 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 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 19/20	FY 20/21	FY 21/22	FY22/23	FY23/24	Variance	Variance
	Audited Results	Audited Results	Audited Results	Adopted Budget	Proposed Budget		
Operating Revenue							favorable (unfavorable)
Enrichment	70,835	-	21,465	11,498	42,030	73%	30,532
Youth Sports	7,473	225	8,112	12,601	12,655	0%	54
Special Events	14,918	-	10,224	22,177	21,286	-4%	(891)
Adult Sports	2,695	-	11,260	11,705	11,270	-4%	(435)
Drop In	32,744	-	8,846	12,995	17,188	24%	4,192
Miscellaneous	12,074	16,618	18,856	37,587	-		(37,587)
<b>Total Operating Revenue</b>	<b>140,739</b>	<b>16,843</b>	<b>78,763</b>	<b>108,563</b>	<b>104,429</b>	<b>-4%</b>	<b>29,801</b>
Other Revenue							
Donations	100,000	-	-	-	-		
Cal Recycle Grant		22,001					
Property Tax	310,362	298,229	324,328	324,328	340,545	5%	16,216
<b>Total Other Revenue</b>	<b>410,362</b>	<b>320,230</b>	<b>324,328</b>	<b>324,328</b>	<b>340,545</b>	<b>5%</b>	<b>16,216</b>
<b>Total Revenues</b>	<b>551,101</b>	<b>337,073</b>	<b>403,091</b>	<b>432,892</b>	<b>444,973</b>	<b>3%</b>	<b>12,081</b>
Operating Expense							
Wages and Benefits	261,771	178,128	324,975	345,922	318,431	-9%	(27,491)
Programs	32,145	977	3,725	4,680	1,500	-212%	(3,180)
Sports	3,720	-	8,200	26,160	12,950	-102%	(13,210)
Marketing	1,337	655	2,300	3,000	1,500	-100%	(1,500)
Operations	66,128	88,351	71,928	82,070	128,966	36%	46,896
Events	175	1,032	7,782	8,041	8,350	4%	309
Miscellaneous	736	19,883	9,330	9,853	11,000	10%	1,147
<b>Total Operating Expense</b>	<b>366,012</b>	<b>289,026</b>	<b>428,239</b>	<b>479,725</b>	<b>482,697</b>	<b>1%</b>	<b>2,972</b>
Other Expenses							
Planning Grant Repayment	-	76,627	-	-	-		
Loan Principal Payments	-	22,001	-	-	-		
Interest	-	-	-	-	-		
Area Funding Grant	2,500	2,500	2,500	2,500	5,000	50%	2,500
<b>Total Other Expenses</b>	<b>2,500</b>	<b>101,128</b>	<b>2,500</b>	<b>2,500</b>	<b>5,000</b>	<b>50%</b>	<b>2,500</b>
<b>Total Expenses</b>	<b>368,512</b>	<b>390,154</b>	<b>430,739</b>	<b>482,225</b>	<b>487,697</b>	<b>1%</b>	<b>5,472</b>
Net Revenue/(Expense)	182,589	(53,081)	(27,648)	(49,333)	(42,723)	-15%	6,610

## Special Items

Write-Off Accounts Payable

Description	FY 19/20	FY 20/21	FY 21/22	FY22/23	FY23/24	Variance
	Audited Results	Audited Results	Audited Results	Adopted Budget	Proposed Budget	
Beginning Avail. Net Assets	455,125	637,714	584,633	556,985	507,652	(49,333)
Net Revenue/(Expense)	182,589	(53,081)	(27,648)	(49,333)	(42,723)	6,610
Available Net Assets	637,714	584,633	556,985	507,652	464,929	(42,723)
Restricted Net Assets	100,000	100,000	100,000	100,000	100,000	-
Unrestricted Net Assets	537,714	484,633	456,985	407,652	364,929	(42,723)
Available Net Assets	637,714	584,633	556,985	507,652	464,929	(42,723)

# 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 \$104,429 for the year.

## Enrichment

Enrichment includes programs and classes such as Gymnastics, Archery Clinics, Kayaking and South Coast Swim Lessons. Enrichment revenue is projected to be \$42,030. The large increase is due to the return of the popular gymnastics program.

## Youth Sports

Youth Sports revenue consists of Hoopstars! and Coast Youth Basketball. Expected revenue for youth sports is \$12,655.

## Special Events

The District holds a variety of events throughout the year such as the C & J Ales Men's Softball Tournament every summer and our big fundraiser event is the Annual Aquathon & Silent Auction that raises funds to support the second grade learn to swim program. Special Events revenue is projected to be \$21,286.

## Adult Sports

Adult Sports include Men's Basketball League, Men's League Softball and Co-Ed League Softball. Revenue is projected to be \$11,270.

## 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 \$17,188.

## Miscellaneous

Miscellaneous revenues previously included funds collected such as the administrative fees from the KUDOS and ASSETS program. We do not expect miscellaneous revenue this year as MCRPD is not going to be involved with the KUDOS and ASSETS programs.

## 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 \$487,697.

## 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 FY2023-2024 wages and benefits are \$318,431.

## Programs

Program expenses include supplies for Skate Night, Volleyball, Archery, and any other enrichment programs offered. Program expenses are expected to be \$1,500. The decrease is due purchases made in FY22/23 that will last through FY23/24.

## Sports

Sports expenses include the costs in administering the Basketball Programs, and Co-Ed and Men's Softball. Sports expenses are expected to be \$12,950. The large decrease is because we are changing the format of how programs are ran.

## Marketing

Outreach expenses include promotional supplies, banners, brochure costs and advertisements. The expected marketing costs are \$1,500.

## Operations

Operation account for uniforms, facility rentals, 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 \$128,966.

## Events

Event expenses this year include supplies for the C & J Ales Memorial Softball Tournament, Drive-Thru Trick-or-Treat, South Coast Halloween Carnival and Winter Wonders events. Expenses are expected to be \$8,350.

## Miscellaneous

Miscellaneous expenses include property tax administration Fees, LAFCO, and the Mendocino County property tax administration. Total miscellaneous expenses are projected to be \$11,000.

## 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. The maximum grant amount to be rewarded is usually \$2,500. Staff noticed that the grant was not published for applicants to apply during the FY2022-2023 so the FY2023-2024 will roll those allotted funds over and offer \$5,000.

## **Available Net Assets**

With the new midyear projections, the District is anticipating ending the FY2023-2024 with \$464,929 in net assets.