

The Mendocino Coast Recreation and Park District FY2026-2027 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

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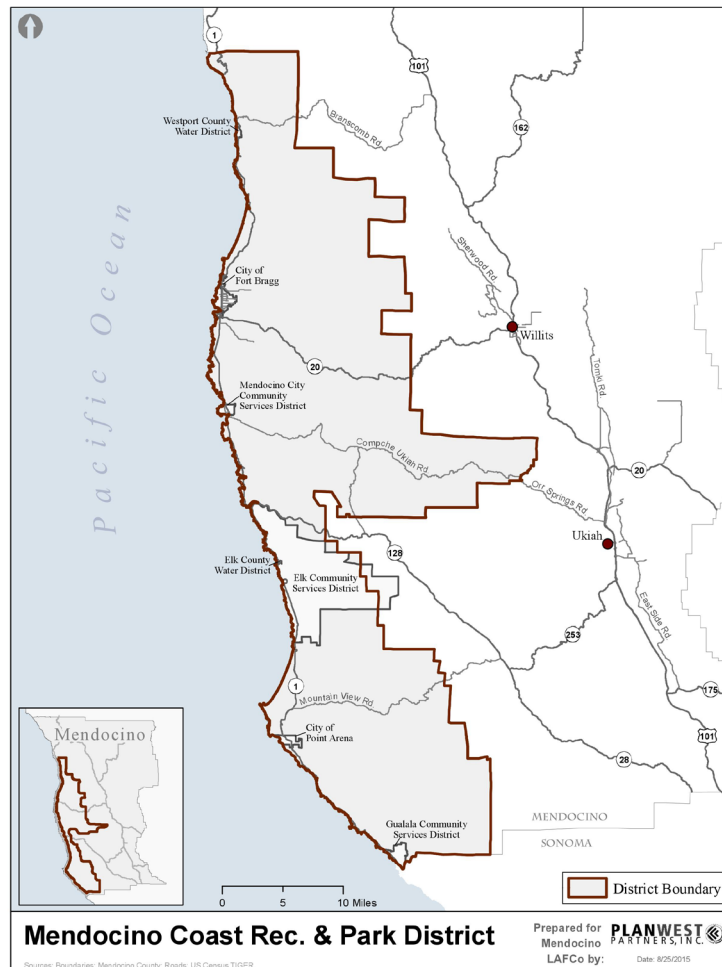
# DISTRICT HISTORY AND MAP

## History

The Mendocino Coast Recreation and Park District (MCRPD) began 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 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 2026-2027					
Description	FY 2024-2025			FY 2025-2026 Variance	FY 2026-2027 Proposed Budget
	Actual Revenue	FY 2025-2026 Budget	FY 2025-2026 Forecast		
<b>Operating Revenue</b>					
Programs - Gymnastics, & Martial Arts/Dance	\$ 168,607.49	\$ 137,000.00	\$ 157,000.00	\$ 20,000.00	\$ 158,000.00
Youth Sports	\$ 51,485.89	\$ 42,000	\$ 75,000.00	\$ 33,000.00	\$ 78,000.00
Special Events and C&J Ales	\$15,818.08	\$ 13,700.00	\$ 12,428.00	\$ (1,272.00)	\$ 10,000.00
Adult Sports	\$ 12,592.00	\$ 13,000.00	\$ 10,000.00	\$ (3,000.00)	\$ 8,000.00
Skate Night	\$ 20,107.00	\$ 21,000.00	\$ 14,682.00	\$ (6,318.00)	\$ 18,000.00
Sponsors		\$ 3,100.00			
<b>Total Programming Revenue</b>	<b>\$ 268,610.46</b>	<b>\$ 229,800.00</b>	<b>\$ 269,110.00</b>	<b>\$ 39,310.00</b>	<b>\$ 272,000.00</b>
<b>Other Operating Revenue</b>	<b>\$ 47,977.26</b>		<b>\$ 23,690.00</b>	<b>\$ 23,690.00</b>	<b>\$ 6,000.00</b>
<b>Total Operating Revenue</b>	<b>\$ 316,587.72</b>	<b>\$ 229,800.00</b>	<b>\$ 292,800.00</b>	<b>\$ 63,000.00</b>	<b>\$ 278,000.00</b>
<b>Non-Operating Revenue</b>					
Grants		\$ 5,000.00			
Property Tax	\$ 407,004.00	\$ 452,000.00	\$ 421,000.00	\$ (31,000.00)	\$ 430,000.00
Interest	\$ 24,648.38	\$ 23,000.00	\$ 12,207.00	\$ (10,793.00)	\$ 12,000.00
Other Non-Operating Revenue	\$ 49,358.00	\$ 480,000.00			
<b>Total Non-Operating Revenue</b>	<b>\$ 481,010.38</b>	<b>\$480,000</b>	<b>\$ 433,207.00</b>	<b>\$ (41,793.00)</b>	<b>\$ 442,000.00</b>
Reserve Funding for Special Projects					\$40,000
<b>Total or All Revenue</b>	<b>\$ 797,598.10</b>	<b>\$ 709,800.00</b>	<b>\$ 726,007.00</b>	<b>\$ 21,207.00</b>	<b>\$ 720,000.00</b>
Description	FY 2024-2025			FY 2025-2026 Variance	FY 2026-2027 Proposed Budget
	Actual Expenses	FY 2025-2026 Budget	FY 2025-2026 Forecast		
<b>Operating Expense</b>					
Wages and Benefits	\$284,789.42	\$241,500	\$292,500.00	\$51,000.00	\$307,000.00
Programs and Payroll Gymnastics, MCRPD Studios	\$134,000.00	128,000	\$102,000.00	-\$26,000.00	\$100,000.00
Programs and Payroll Youth and Adult Sports, Special Events	\$83,040.76	49,500	\$77,515.00	\$28,015.00	\$48,000.00
Skate Night Expenses and Payroll	\$14,090.97	7,000	\$4,000.00	-\$3,000.00	\$6,000.00
Marketing	\$13,840.08	10,500	\$11,000.00	\$500.00	\$10,000.00
Administrative Operations	\$374,380.58	231,800	\$215,525.00	-\$16,275.00	\$228,025.00
Special Project(s)	NA		\$20,000.00	\$20,000.00	\$48,000.00*
<b>Total Operating Expenses</b>	<b>\$904,141.81</b>	<b>\$668,300</b>	<b>\$722,540.00</b>	<b>\$54,240.00</b>	<b>\$699,025.00</b>
Net Operating Revenue	(\$106,543.71)	\$41,500	\$3,467	-\$33,033.00	\$20,975.00
Auditor Adjustments	(\$258,236.00)				
Adjusted Operating Income	(\$364,779.71)				
<b>*Special Projects</b>					
\$8,000 toward Mendocino Unified Gymnasium improvements from regl. operating budget					
\$40,000 for Grant Writer and Fee Study from Reserve Funding "Special Project"					

## Revenues

### **FY 2026-2027 Proposed Total Estimated Revenue: \$760,000.00**

Revenue sources include registration and drop-in fees from recreation programs, youth and adult sports leagues, clinics, special events, sponsorships, facility rentals, and property tax allocations. Total revenue forecast for FY 2026–2027 will continue in FY 2025-2026, due to the cancellation of adult softball programs and limited growth in program capacity.

### **Programs: Estimated revenue: \$272,000.00**

#### **Gymnastics and MCRPD Studios \$ 158,000.00**

MCRPD's flagship gymnastics program operates year-round, offering classes for all ages and skill levels, from Tiny Tots and Beginning Gymnastics to Advanced Gymnastics and Aerial Silks. Continued growth of the program is limited by instructor availability. MCRPD is always recruiting and seeking to develop qualified instructors to expand class offerings and meet community demand. MCRPD Studios will celebrate its second anniversary in July 2026. Brazilian JiuJitsu and Taekwondo (Youth and Adult) are the foundation for the back room. Ballroom dancing for adults is the foundation for the front room. Boxing and Creative Movement for Youth are also MCRPD Studios Programs. The space is sub-leased to independent contractors for Zumba and Aikido.

#### **Youth Sports \$78,000.00**

MCRPD's youth sports programs include Coast Youth Basketball League (CYBL), Mendocino Coast Flag Football, Youth Soccer Tournaments and Youth Volleyball Clinics continue to grow in popularity and impact. This year, we propose a slight increase in revenue compared to the previous year.

Gymnasium space and continued usage constraints on gymnasiums impact all programming, especially Coast Youth Basketball League.

#### **Special Events and C&J Ales Tournament \$10,000.00**

Social dances, cornhole, horseshoes and tournaments have provided new programming with an emphasis on the middle and southern parts of the District. MCRPD has partnered with a tournament organizer from Ukiah to reduce expenses and increase participation for the C&J Ales Tournament.

**Adult Sports \$8,000.00**

Pickleball is currently the primary adult sport. Low participation in co-ed softball and inability to contract umpires for men's softball league resulted in canceled seasons. MCRPD is hoping to grow adult flag football, return badminton and ping pong to Mendocino in late fall.

**Skate Night \$18,000.00**

Skate Night is forecasting a slight increase from last year due to increased skate night fees to cover increased use fees for the Old Gymnasium (City of Fort Bragg).

**Property Tax \$430,000.00**

The District receives an annual property tax allocation from Mendocino County. Per a 2012 agreement, the Mendocino County Auditor has transferred 45% of the annual allocation to the City of Fort Bragg, with the remaining 55% (estimated **\$400,000** in FY2025-FY2026) supporting MCRPD operations. The County Auditor has also transferred 100% of Redevelopment Agency pass-through funds to the City of Fort Bragg.

**Capital Reserve Fund Transfer \$40,000**

The proposed budget includes a one-time transfer from the Capital Reserve fund for the District to retain professional grant writing services and conduct a comprehensive fee study.

## **Expenses**

### **FY 2026-2027 Proposed Total Estimated Expenses \$707,025.00**

Expenses include wages and benefits, leases, and other contractual obligations. A reduction of approximately \$182,00.00 from FY 2024-2025 to FY 2025-2026 in operating expenses was due to a decrease in payroll, accountant costs, and one-time equipment costs.

### **Administrative Wages and Benefits \$307,000.00**

Includes compensation, workers' compensation, unemployment insurance, FICA, and Medicare taxes, medical and dental reimbursement, and cell phone stipends. A possible match will be considered based on FY 2025/2026 performance to budget incentives to be determined by the board after the fiscal year. Starting January 1, 2027, medical benefits will be available for two full-time employees. A dental reimbursement of \$1,000 annually per fiscal year is available for two full-time employees.

### **Program Expenses and payroll for Gymnastics and MCRPD Studios \$100,000.00**

Program expenses include equipment costs, facility fees, rent, wages, apparel, supplies and transportation for Gymnastics, and MCRPD Studios.

### **Program Expenses and Payroll for Youth and Adult Programs, Special Events and Tournaments \$48,000.00**

Expenses include equipment costs, facility fees, rent, wages, apparel, supplies and transportation for Point Arena Second-Grade Swimming, Youth Sports, Adult Sports, and Skate Night. Special events include social dances, cornhole, The C&J Ales Tournament, soccer tournaments and horseshoe tournaments.

### **Skate Night \$6,000.00**

Expenses include facility rental, equipment and maintenance costs, program supplies, and other operational expenses necessary to provide a safe and successful community skate program.

### **Marketing \$10,000.00**

Expenses include advertising, printing, social media outreach, promotional materials, and sponsor recognition efforts that support program awareness, community engagement, and participant recruitment.

**Operations and District Office \$228,025.00**

Covers rent, utilities, admin wages, marketing, storage, supplies, IT, postage, vehicle expenses, legal and professional services (accounting, insurance, LAFCO, CSDA). Expenses for accounting have been reduced with CSDA accountants.

**Special Projects \$48,000.00**

Coast Youth Basketball will be utilizing the gymnasium at Mendocino High School. MCRPD will be partnering with the school district for equipment and gymnasium upgrades and improvements. MCRPD will engage professional grant writing services to pursue capital grant funding. The District also intends to conduct a comprehensive fee study within the next fiscal year.