

The Mendocino Coast Recreation and Park District FY2025-2026 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

Dave Shpak, Board Chair
Angela Dominguez, Vice Chair
Craig Comen, Secretary
Dana Vogeles, Director
Zachary Hayward, Director

BUDGET SUMMARY

MCRPD Budget Summary FY 2025 -2026						
Description	FY23/24 Audited Results	FY24/25 Adopted Budget	FY 24/25 Preliminary Results	FY24/25 Variance %	FY24/25 Variance	FY 25/26 Proposed Budget
Operating Revenue						
Programs - Gymnastics, Swim & Martial Arts/Fitness * 3	200,863	196,500	136,000	-31%	(60,500)	137,000
Youth Sports	19,304	32,500	37,000	14%	4,500	42,000
Special Events	8,651	15,000	13,380	-11%	(1,620)	13,700
Adult Sports	10,456	7,500	6,000	-20%	(1,500)	13,000
Skate Night	2,620	16,800	20,550	22%	3,750	21,000
Sponsors		20,000	2,000	-90%	(18,000)	3,100
Total Operating Revenue	241,894	288,300	214,930	-25%	(73,370)	229,800
Non-Operating Revenue						
Grants			11,000	N/A	11,000	5,000
Property Tax	379,218	407,000	416,000	2%	9,000	452,000
Interest	13,451	25,000	20,000	-20%	(5,000)	23,000
Total Non-Operating Revenue	392,669	432,000	447,000	3%	15,000	480,000
Total Revenues	634,563	720,300	661,930	-8%	(58,370)	709,800
Description	FY23/24 Audited Results	FY24/25 Adopted Budget	FY 24/25 Preliminary Results	FY24/25 Variance %	FY24/25 Variance	FY 25/26 Proposed Budget
Operating Expense						
Wages and Benefits	255,910	N/A *1				
Programs - Gymnastics, swim & Martial Arts/ Fitness	8,479	156,800	198,000	26%	41,200	192,800
Sports	2,326	N/A * 2				
Youth Sports		16,500	10,000	-39%	(6,500)	10,000
Adult Sports		6,000	3,000	-50%	(3,000)	3,000
Skate Night		12,800	4,500	-65%	(8,300)	2,000
Marketing	2,888		10,500	N/A	10,500	10,500
Admin Operations	276,723	436,328	422,000	-3%	(14,328)	426,000
MUSD Tennis Court Special Project						20,000
Events	2,208	15,000	4,000	-73%	(11,000)	4,000
Total Operating Expense	548,534	649,428	652,000	0.40%	2,572	668,300
Net Revenue /Expense	86,029	70,872	9,930	-86%	(60,942)	41,500
Description	FY23/24 Audited Results	FY24/25 Adopted Budget	FY 24/25 Preliminary Results	FY24/25 Variance %	FY24/25 Variance	FY 25/26 Proposed Budget
Beginning available Net Assets	813,565	764,889				
Net Revenue/Expense						
Restricted Net Assets	100,000	100,000				
Unrestricted Net Assets	664,889	735,761				
Available Net Assets	764,889	835,761				
* 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 23/24 Audited results included the last year of Kudos operations						

Statement of Activity

Mendocino Coast Recreation and Park District
July-December, 2025

Distribution account	Total
Income	
4000 Operating Revenue	
4205 Sale of Equipment	13,950.00
4210 Misc Revenue	97.89
4220 Leased Property Revenue	270.00
4300 Programs & Activities Revenue	\$60.00
4305 Ales Softball Tournament Sponsors	4,764.22
4306 Ales Softball Registration	3,163.50
4316 Badminton	556.70
4317 Ping Pong	1,635.40
4320 Gymnastics	56,669.94
4322 Kudos Intermurals	2,100.00
4328 Mendocino Coast Flag Football	\$14,100.74
4329 Flag Football Sponsors	1,750.00
Total for 4328 Mendocino Coast Flag Football	\$15,850.74
4330 Sea Ranch Swim Lessons	0.00
4335 MCRPD Studios	35,956.31
4340 Skate Night Fort Bragg	6,393.38
4341 Skate Night Point Arena	174.00
4346 Volleyball Youth	2,129.97

Statement of Activity

Mendocino Coast Recreation and Park District
July-December, 2025

Distribution account	Total
4350 Pickleball	1,573.50
4360 Special Events	1,399.55
4361 Flockworks Summer Camp	1,260.00
4366 Soccer Tournament	2,180.99
4367 Other Adult Sports & Activities	0.00

Statement of Activity

Mendocino Coast Recreation and Park District
July-December, 2025

Distribution account	Total
4375 Men's Softball	1,580.32
4380 Tennis	2,940.05
4385 Coast Youth Basketball League	10,353.86
Total for 4300 Programs & Activities Revenue	\$150,742.43
Total for 4000 Operating Revenue	\$165,060.32
4600 Non Operating Revenue	
4605 Property Tax	228,082.16
4610 Interest Income	5,374.74
Total for 4600 Non Operating Revenue	\$233,456.90
Services (610)	1,000.00
Total for Income	\$399,517.22
Gross Profit	\$399,517.22
Expenses	
5000 Operating Expenses	
5100 Administration Expenses	
5101 Salaries & Wages	196,879.62
5102 Payroll Taxes	20,610.82
5103 Employee Benefits	13,574.09
5104 Training	1,189.39

Statement of Activity

Mendocino Coast Recreation and Park District
July-December, 2025

Distribution account	Total
5105 Travel	3,019.70
5106 Utilities	4,207.70
5107 Admin & Office Supplies	1,888.77
5108 Rent	17,935.94
5109 Postage & Shipping	514.05

Statement of Activity

Mendocino Coast Recreation and Park District
July-December, 2025

Distribution account	Total
5110 Insurance	1,016.00
5111 Dues & Subscriptions	3,929.75
5112 Professional & Outside Services	\$6,581.50
5113 Payroll Accounting Services	2,677.50
Total for 5112 Professional & Outside Services	\$9,259.00
5114 Marketing & Printing	5,910.75
5117 LAFCO & Property Tax Admin	10,000.00
5118 Staff Reimbursements	329.72
5119 Janitorial Services	5,835.00
5121 Bank Charges	3.83
5122 Facility & Equip Maintenance	1,647.27
5125 IT Services	8,787.97
5126 Hiring / Background Check	1,157.00
5128 Storage	3,134.40
5129 Audit	6,000.00
5130 Depreciation Expense	468.50
5132 Building Lease Expense	213.08
5133 Staff & Board Meetings	798.25
5134 Scholarships	110.00
Total for 5100 Administration Expenses	\$318,420.60

Statement of Activity

Mendocino Coast Recreation and Park District
July-December, 2025

Distribution account	Total
5135 Vehicle	
5136 Fuel	603.97
5138 Vehicle Lease	4,280.82
Total for 5135 Vehicle	\$4,884.79

Statement of Activity

Mendocino Coast Recreation and Park District
July-December, 2025

Distribution account	Total
5200 Programs and Activities Expenses	
5140 MCRPD Studios	
5141 MCRPD Studios Utilities	1,072.34
5142 MCRPD Studios Supplies & Equipment	2,088.67
5143 MCRPD Studios Repair & Maintenance	809.06
5144 MCRPD Studios Rent	17,500.00
Total for 5140 MCRPD Studios	\$21,470.07
5205 Skate Night Fort Bragg	117.69
5210 Coast Youth Basketball Expenses	8,424.97
5215 Gymnastics Equipment & Supplies	253.61
5216 Gymnastics Rent	10,500.00
5225 Refund to Customer	50.00
5230 Men's Softball Expenses	1,562.27
5235 Soccer Tournament Expenses	1,630.34
5236 Ales Softball Tournament	7,121.13
5245 Badminton & Ping Pong	2,036.78
5246 Pickleball Expense	834.85
5247 Tennis Expenses	984.64
5250 Special Event Expenses	2,887.00
5260 Mendocino Coast Flag Football Expenses	10,103.89

Statement of Activity

Mendocino Coast Recreation and Park District
July-December, 2025

Distribution account	Total
Total for 5200 Programs and Activities Expenses	\$67,977.24
Total for 5000 Operating Expenses	\$391,282.63
Bank Fees	47.73
Liability Insurance	10,987.00
Memships/Dues/Sem. FB	2,000.00
Purchases	675.00

Statement of Activity

Mendocino Coast Recreation and Park District
July-December, 2025

Distribution account	Total
Special Events	750.80
Tax and Fee Administration	43.49
Transportation & Travel	20.46
Workers Compensation	1,426.66
Total for Expenses	\$407,233.77
Net Operating Income	-\$7,716.55
Net Other Income	
Net Income	-\$7,716.55

MCRPD Mid-year Budget Review FY 25_26

Programs Revenue	23_24 Actual revenue	24_25 Preliminary revenue	25_26 Estimated revenue (Budget)	Q1 and Q2 Mid-Year Budget	Q1 and Q2 Variance	Notes
Gymnastics	\$70,931	\$99,822	\$71,000	\$56,670	80%	Forecast for year is \$100K
MCRPD Studios (Martial Arts, Fitness & Dance)	\$3,736	\$68,785	\$57,000	\$35,956	63%	Forecast for year is \$74K
Youth Sports (CYBL, Flag Football, Hoopstars, Tennis)	\$16,118	\$52,484	\$42,000	\$36,815.61	88%	\$10K CYBL (Balance is in FYQ3) and FF is \$15K
Adult Sports (Coed Softball, Men's League, Vollyball, Pickleball, Futsal)	\$13,064	\$15,420	\$13,000	\$5,345	41%	
Skate Night	\$8,872	\$20,107	\$21,000	\$6,567.38	31%	
Special Events (Dance, Horseshoe)	\$0	\$2,718	\$2,200	\$1,400	64%	
C & J Ales Softball Tournament		\$11,280	\$11,500	\$7,927.72	69%	Ales participation was lower than previous year (less teams and sponsors)
Sponsors (Annual)	\$3,000		\$3,100		0%	Now in programming revenue
Swimming (Sea Ranch, Aquathon)	\$24,573	\$13,535	\$9,000	\$0	0%	Sea Ranch Swim lessons are canceled
Total Program Revenue	\$140,294	\$284,151	\$229,800	\$150,682	66%	
Other Operating Revenue		\$9,661		\$14,377.89	0%	Sale of equipment \$13,950 (Polaris/Kayaks)
Total Revenue	\$140,294	\$293,812	\$229,800	\$165,060.00	73%	

Non Operating Revenue	23_24 Actual Revenue	24_25 Preliminary revenue	Estimated Revenue 25-26 (Budget)	Q1 and Q2 Mid-Year Budget	Q1 and Q2 Variance	Notes
Grants	\$0	\$22,775	\$5,000	\$0	0%	New grants in the work for FY 26/27
Interest	\$13,451	\$24,648	\$23,000	\$5,374.74	23%	Market conditions and use of reserves resulted in lower interest earned
Property Tax	\$379,218	\$407,004	\$452,000	\$228,082.16	50%	
Total Other Revenue	\$392,669	\$454,427	\$480,000	\$233,457	49%	
Total all Revenue	\$532,963	\$748,240	\$709,800	\$398,517	56%	

MCRPD Mid-year Budget Review FY 25_26

Activities & Programs Expenses	23_24 Actual Expenses	24_25 Preliminary Expense	25_26 Estimated Budget Expense	Q1 and Q2 Mid-Year Budget	Q1 and Q2 Variance	Notes
Gymnastics		\$2,322	\$30,000	10,753.61	36%	7 months of Rent is included in this number. (January is paid in December)
MCRPD Studios (Martial Arts, Fitness & Dance)		\$3,728	\$34,000	\$21,470.07	63%	7 months of Rent is included in this number. (January is paid in December)
Youth Sports (CYBL, Flag Football, Hoopstars, Tennis)		\$15,928	\$10,000	\$21,143.84	211%	Flag football expenses and CYBL jerseys are included in this number. Programming revenue offsets these costs. These are jerseys and cost of referees. In the next budget, we will have separate line items for the "one-time" costs for turf sports. The cost for actual equipment would be \$2,614.98
Adult Sports (Coed Softball, Men's League, Vollyballl, Pickleball, Futsal)		\$4,943	\$3,000	\$4,433.90	148%	Includes REOA officials for men's league softball which is covered by registration fees. In the next budget, there will be a separate line item for referee budget.
Skate Night		\$2,091	\$2,000	\$118	6%	No equipment has been required.
Special Events (Dance, Horseshoe)		\$3,694	\$1,000	\$2,887	289%	One-time insurance cost for cornhole in Point Arena drove this number up.
C & J Ales Softball Tournament		\$2,964	\$3,000	\$7,121	237%	Staff is addressing the cost recovery challenges with this event. The Ales Tournament will be on the March agenda
Swimming (Sea Ranch, Aquathon)		\$8,512	\$2,500	0.00	0%	C.V. Starr has been unable to schedule Point Arena 2nd grade swim lessons due to temporary pool closure
Program Refunds		\$2,700		50.00	0%	
Total Activities & Programs Expenses		\$46,881	\$85,500	\$67,977.24	80%	

MCRPD Mid-year Budget Review FY 25_26

Payroll & Other Expenses	23_24 Actual	24_25 Preliminary	25_26 Estimated (Budget)	25_26 Preliminary	25_26 Variance	Notes
Gymnastics payroll		\$35,000	\$30,000	\$14,610.07	49%	
MCRPD Studios payroll (Martial Arts, Fitness & Dance)	\$0	\$42,700	\$34,000	\$16,621.03	49%	MCRPD Studios is \$-2135.10 for first six months due to a very slow August and September. Schedule changes were made and we are in the midst of the busy season now through May. We expect to end the fiscal year break even. New boxing program and dance programs will also increase programming
Skate Night payroll		\$12,000	\$5,000	\$2,155.69	43%	
Other programming payroll		\$44,300	\$30,000	\$22,352.59	75%	Seasonal staff, tennis/pickleball instructors / Q1 is the summer, which is the highest payroll. Q3 & Q4 will be lower
Administrative payroll		\$265,279	\$226,500	\$141,139.48	62%	Three Full-time employees, part time admin (10 hours/week) was added
Employee Benefits		\$19,510	\$15,000	\$13,574.09	90%	*GM increase Medical Stipend per contract
Total Payroll		\$418,789	\$340,500	210,452.95	62%	
Total Program & Payroll Expenses		\$465,670	\$426,000	\$278,430.19	65%	
Special Project & Administrative Expenses	23_24 Actual	24_25 Preliminary	25_26 Estimated (Budget)	Q1 and Q2 Mid-Year Budget	Q1 and Q2 Variance	Notes
MUSD tennis court project			\$20,000		0%	Reserve funds used for MHS tennis. Rick Wood listed on balance sheet, not an expense
Marketing		\$13,840	\$10,500	\$5,910.75	56%	Included new Logo work \$2000
Administrative costs & rent		\$86,815	\$126,000	\$63,237.00	50%	Rent, IT services, Janitorial, Travel, Utilities
Insurance		\$12,303	\$15,000	\$10,987.00	73%	Insurance premiums have increased
Vehicle		\$957	\$9,500	\$4,884.79	51%	Honda Pilot Financing
Outside Professional Services		\$59,475	\$20,000	\$9,259.00	46%	Payroll accounting, accounting, legal, subscriptions (Adobe, QuickBooks)
Dues, Taxes, etc.		\$254,509	\$41,300	\$34,525.04	84%	LAFCo, CPA, Payroll taxes
Total Admin. Expenses		\$427,898	\$242,300	\$128,803.58	53%	
Total all expenses		\$893,568	\$668,300	\$407,233.77	61%	
Net operating Income				-\$7,716.55		\$6,500 Prepaid Rent for January 2026
Adjusted Operating Income				-\$1,216.55		