

Mountains Recreation and Conservation Authority
Proposed Final Budget For Fiscal Year 2026–27

<u>Expenses</u>	Final Budget FY 2024-25	Actual Expenses FY 2024-25	Final Budget FY 2025-26	Actual Expenses FY 2025-26 (Est.)	Proposed Budget FY 2026-27	
Personnel — Salaries & Wages	\$ 9,595,000	\$ 9,466,730	\$ 10,424,000	\$ 10,250,000	\$ 9,831,000	(1)
Personnel — Benefits & Payroll Taxes	\$ 7,366,000	\$ 6,122,088	\$ 7,740,000	\$ 7,000,000	\$ 7,780,000	(1)
Salary Savings Offset	—	—	\$ (575,000)	—	—	
Professional & Contract Services	\$ 3,185,000	\$ 3,369,369	\$ 4,050,000	\$ 3,250,000	\$ 3,511,000	
Supplies & Maintenance	\$ 1,667,000	\$ 3,330,920	\$ 2,113,000	\$ 2,320,000	\$ 2,340,000	
General Office & Operation Costs	\$ 1,403,000	\$ 1,380,697	\$ 1,410,000	\$ 1,385,000	\$ 1,713,000	
Insurance Premiums	\$ 3,772,000	\$ 4,318,496	\$ 4,516,000	\$ 4,500,000	\$ 2,335,000	(2)
Utilities & Telecommunication	\$ 1,220,000	\$ 1,545,323	\$ 1,211,000	\$ 1,560,000	\$ 1,648,000	
Grant Disbursements	\$ 23,729,000	\$ 22,975,395	\$ 27,619,000	\$ 20,000,000	\$ 10,003,000	(3)
Land Acquisition & Capital Improvements	\$ 21,895,000	\$ 70,313,998	\$ 22,303,000	\$ 19,000,000	\$ 27,091,000	(4)
Capital Equipment Purchases	\$ 814,000	\$ 1,062,094	\$ 1,104,000	\$ 850,000	\$ 1,683,000	
Debt Service — Interest	\$ 120,000	\$ 341,782	\$ 120,000	\$ 375,000	\$ 125,000	
General Contingency	\$ 100,000	—	\$ 100,000	—	\$ 250,000	
Total Expenses	\$ 74,866,000	\$ 124,226,892	\$ 82,135,000	\$ 70,490,000	\$ 68,310,000	

Notes:

(1) The proposed salaries and benefits budget reflects three new positions, six vacant positions, and adjustments for COLA and other wage changes.

(2) The reduction in budgeted insurance premiums reflects MRCA's transition to CAPRI (California Association for Park and Recreation Indemnity), a public agency risk pool that provides coverage at significantly lower premiums compared to the Agency's prior commercial carriers.

(3) Represents funds passed through MRCA to other grantees for designated projects — most significantly \$4.6 million from SMMC for the Liberty Canyon Wildlife Crossing and \$5.0 million from CNRA for reconstruction of wildfire-damaged camp facilities.

(4) Includes \$2.1 million allocated for land acquisitions as well as \$5.0 million designated for a partial repayment of the seller carry-back note associated with the FY 2024–25 acquisition of the Sweetwater property. The original note was issued in the amount of \$38.2 million; this payment represents a partial reduction of the outstanding principal balance.