



Conejo Recreation & Park District

GENERAL MANAGER
Jim Friedl

BOARD OF DIRECTORS
Nellie Cusworth, Chair
Marissa Buss, Vice Chair
Chuck Huffer, Director
Doug Nickles, Director
Ashley Orozco, Director

DATE: Apr 16, 2026
TO: Board of Directors
FROM: Loretta Massie, Finance Manager
SUBJECT: Budget Performance Report for March 26

Here for your review is the Fiscal Year 2025-2026 Revenue and Expenditure Budget Performance Summary by Work Center for the General Fund and Special Assessment Funds through March 31, 2026, 75% of the fiscal year complete.

Overall, revenues and expenditures are in line with the budget approved by your board.

<u>GENERAL FUND SUMMARY</u>	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Total Revenues	\$ 34,258,425	20,461,109	60%	
Total Expenditures	\$ 34,258,425	21,057,067	61%	

<u>REVENUE DETAILS</u>	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Taxes & Subventions	20,965,000	11,603,032	55%	Property Taxes collected are received in December and April of each fiscal year.
Licenses & Permits	7,800	16,320	209%	
Use of Money & Property	977,900	1,240,700	127%	
Other Government Agencies	4,297,000	2,059,006	48%	
Charges for Services	6,957,425	5,426,383	78%	
Other Revenues	53,300	115,668	217%	
Operating Transfer In	1,000,000	1,000,000	100%	
Use of Fund Balance	-	-	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	\$ 34,258,425	20,461,109	60%	

<u>WORK CENTER EXPENDITURES</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Administration	1,051,173	577,925	55%	
Finance	770,559	344,276	45%	
Data Processing	803,659	486,297	61%	
Personnel	838,498	423,018	50%	
Risk Management	823,241	746,701	91%	Annual Liability & Workers Comp Insurance
MRCA	688,154	435,818	63%	
Hillcrest Center	243,420	167,213	69%	
Parks Administration	483,215	340,310	70%	
Planning	271,408	175,253	65%	
Grounds Maintenance	7,671,213	5,145,063	67%	
Building Maintenance	2,244,460	1,487,958	66%	
Fleet Maintenance	580,891	340,893	59%	
COSCA	2,068,146	1,202,152	58%	
Recreation Administration	625,501	400,368	64%	
Community Engagement	733,790	504,213	69%	
Sycamore	392,627	251,099	64%	

<u>WORK CENTER</u> <u>EXPENDITURES</u>	<u>ADOPTED</u> <u>BUDGET</u>	<u>EXPENDED</u> <u>TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
BOC Activities	1,249,669	795,859	64%	
CCC Activities	823,565	560,074	68%	
TOC Activities	870,582	552,794	63%	
DVC Activities	975,456	677,269	69%	
Outdoor	722,245	340,487	47%	
Teen Center	854,892	605,559	71%	
Outreach	297,967	162,961	55%	
Oak	320,534	223,047	70%	
Cultural Activities	1,556,848	1,089,873	70%	
Sports	1,098,809	736,694	67%	
Aquatics	1,172,133	822,602	70%	
Therapeutics	614,822	378,121	62%	
GACC Activities	1,024,806	736,916	72%	
CSVP	474,447	280,178	59%	
Inclusion	113,089	66,076	58%	
TOTAL - All Work Centers	\$ 32,459,819	\$ 21,057,067	65%	
<i>Transfers Out</i>	1,798,606		0%	
TOTAL EXPENDITURES	\$ 34,258,425	\$ 21,057,067	61%	

<u>EQUIPMENT</u> <u>REPLACEMENT</u>	<u>ADOPTED</u> <u>BUDGET</u>	<u>RECEIVED</u> <u>TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Expenditures	\$ 705,048	358,908	51%	

<u>DOS VIENTOS</u> <u>ASSESSMENT DISTRICT</u>	<u>ADOPTED</u> <u>BUDGET</u>	<u>RECEIVED</u> <u>TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Interest	1,000	21,687	2169%	
Assessments	770,400	424,632	55%	Property Assessments collected are received in December and April of each fiscal year.
Licenses & Permits	172,000	145,452	85%	
General Fund Contribution	431,884	0	0%	
Use of Fund Balance	0	0	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	\$ 1,375,284	591,771	43%	
TOTAL EXPENDITURES	\$ 1,375,284	\$ 802,748	58%	

<u>RANCHO CONEJO</u> <u>ASSESSMENT DISTRICT</u>	<u>AMENDED</u> <u>BUDGET</u>	<u>RECEIVED</u> <u>TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Interest	0	4,054		
Assessments	143,500	79,611	55%	Property Assessments collected are received in December and April of each fiscal year.
General Fund Contribution	313,620	0	0%	
Use of Fund Balance	0	0	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	\$ 457,120	83,665	18%	
TOTAL EXPENDITURES	\$ 457,120	\$ 261,488	57%	

<u>DISTRICTWIDE</u> <u>ASSESSMENT DISTRICT</u>	<u>AMENDED</u> <u>BUDGET</u>	<u>RECEIVED</u> <u>TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Interest	30,000	37,785	126%	
Assessments	2,272,200	1,266,419	56%	Property Assessments collected are received in December and April of each fiscal year.
Other Revenues	85,000	180	0%	
From Other Funds	153,317	0	0%	
Use of Fund Balance	2,512,590	0	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	\$ 5,053,107	1,304,383	26%	
TOTAL EXPENDITURES	\$ 5,053,107	\$ 2,269,635	45%	