



# 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: March 19, 2026  
 TO: Board of Directors  
 FROM: Loretta Massie, Finance Manager  
 SUBJECT: Budget Performance Report for February 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 February 28, 2026, 67% 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	18,484,298	54%	
Total Expenditures	\$ 34,258,425	18,882,321	55%	

<u>REVENUE DETAILS</u>	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Taxes & Subventions	20,965,000	11,566,078	55%	Property Taxes collected are received in December and April of each fiscal year.
Licenses & Permits	7,800	13,775	177%	
Use of Money & Property	977,900	939,796	96%	
Other Government Agencies	4,297,000	1,721,300	40%	
Charges for Services	6,957,425	4,136,958	59%	
Other Revenues	53,300	106,390	200%	
Operating Transfer In	1,000,000		0%	
Use of Fund Balance	-	-	0%	Actual use of Fund Balance determined at Year End
<b>TOTAL REVENUES</b>	<b>\$ 34,258,425</b>	<b>18,484,298</b>	<b>54%</b>	

<u>WORK CENTER EXPENDITURES</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Administration	1,051,173	525,647	50%	
Finance	770,559	310,628	40%	
Data Processing	803,659	441,658	55%	
Personnel	838,498	379,848	45%	
Risk Management	823,241	697,695	85%	Annual Liability & Workers Comp Insurance
MRCA	688,154	391,942	57%	
Hillcrest Center	243,420	147,503	61%	
Parks Administration	483,215	305,032	63%	
Planning	271,408	156,402	58%	
Grounds Maintenance	7,671,213	4,713,846	61%	
Building Maintenance	2,244,460	1,291,474	58%	
Fleet Maintenance	580,891	305,816	53%	
COSCA	2,068,146	1,065,274	52%	
Recreation Administration	625,501	354,353	57%	
Community Engagement	733,790	463,898	63%	
Sycamore	392,627	226,547	58%	

**ADMINISTRATIVE OFFICES**

403 West Hillcrest Drive, Thousand Oaks, CA 91360-4223  
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<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	689,855	55%	
CCC Activities	823,565	499,398	61%	
TOC Activities	870,582	493,788	57%	
DVC Activities	975,456	596,259	61%	
Outdoor	722,245	317,857	44%	
Teen Center	854,892	513,833	60%	
Outreach	297,967	143,925	48%	
Oak	320,534	206,130	64%	
Cultural Activities	1,556,848	966,981	62%	
Sports	1,098,809	636,642	58%	
Aquatics	1,172,133	746,790	64%	
Therapeutics	614,822	339,848	55%	
GACC Activities	1,024,806	647,574	63%	
CSVP	474,447	246,740	52%	
Inclusion	113,089	59,139	52%	
<b>TOTAL - All Work Centers</b>	<b>\$ 32,459,819</b>	<b>\$ 18,882,321</b>	<b>58%</b>	
<i>Transfers Out</i>	1,798,606		0%	
<b>TOTAL EXPENDITURES</b>	<b>\$ 34,258,425</b>	<b>\$ 18,882,321</b>	<b>55%</b>	

<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>
<b>Expenditures</b>	<b>\$ 705,048</b>	<b>169,198</b>	<b>24%</b>	

<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	129,121	75%	
General Fund Contribution	431,884	0	0%	Actual use of Fund Balance determined at Year End
Use of Fund Balance	0	0	0%	
<b>TOTAL REVENUES</b>	<b>\$ 1,375,284</b>	<b>575,439</b>	<b>42%</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,375,284</b>	<b>\$ 725,199</b>	<b>53%</b>	

<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
<b>TOTAL REVENUES</b>	<b>\$ 457,120</b>	<b>83,665</b>	<b>18%</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 457,120</b>	<b>\$ 220,798</b>	<b>48%</b>	

<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	1,266,133	56%	Property Assessments collected are received in December and April of each fiscal year.
Other Revenues	85,000	6,710	8%	
From Other Funds	153,317	0	0%	Actual use of Fund Balance determined at Year End
Use of Fund Balance	2,512,590	0	0%	
<b>TOTAL REVENUES</b>	<b>\$ 5,053,107</b>	<b>1,310,628</b>	<b>26%</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,053,107</b>	<b>\$ 1,919,141</b>	<b>38%</b>	

**ADMINISTRATIVE OFFICES**