



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: February 19, 2026
 TO: Board of Directors
 FROM: Loretta Massie, Finance Manager *LM*
 SUBJECT: **Budget Performance Report for January 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 January 31, 2026, 58% 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	17,986,892	53%	
Total Expenditures	\$ 34,258,425	16,847,672	49%	

<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	13,085	168%	
Use of Money & Property	977,900	740,341	76%	
Other Government Agencies	4,297,000	1,721,300	40%	
Charges for Services	6,957,425	3,863,511	56%	
Other Revenues	53,300	82,575	155%	
Operating Transfer In	1,000,000		0%	
Use of Fund Balance	-	-	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	\$ 34,258,425	17,986,892	53%	

<u>WORK CENTER EXPENDITURES</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Administration	1,051,173	482,241	46%	
Finance	770,559	280,153	36%	
Data Processing	803,659	398,797	50%	
Personnel	838,498	337,256	40%	
Risk Management	823,241	688,939	84%	Annual Liability & Workers Comp Insurance
MRCA	688,154	349,035	51%	
Hillcrest Center	243,420	127,640	52%	
Parks Administration	483,215	265,731	55%	
Planning	271,408	138,519	51%	
Grounds Maintenance	7,671,213	4,219,901	55%	
Building Maintenance	2,244,460	1,144,764	51%	
Fleet Maintenance	580,891	276,949	48%	
COSCA	2,068,146	939,987	45%	
Recreation Administration	625,501	309,399	49%	
Community Engagement	733,790	393,171	54%	
Sycamore	392,627	204,783	52%	

ADMINISTRATIVE OFFICES

403 West Hillcrest Drive, Thousand Oaks, CA 91360-4223
 805-495-6471 | 805-497-3199 | parks@crpd.org | www.crpd.org

<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	598,577	48%	
CCC Activities	823,565	433,817	53%	
TOC Activities	870,582	436,696	50%	
DVC Activities	975,456	525,057	54%	
Outdoor	722,245	303,781	42%	
Teen Center	854,892	460,776	54%	
Outreach	297,967	127,132	43%	
Oak	320,534	162,750	51%	
Cultural Activities	1,556,848	855,177	55%	
Sports	1,098,809	570,223	52%	
Aquatics	1,172,133	680,713	58%	
Therapeutics	614,822	301,715	49%	
GACC Activities	1,024,806	569,468	56%	
CSVP	474,447	212,089	45%	
Inclusion	113,089	52,438	46%	
TOTAL - All Work Centers	\$ 32,459,819	\$ 16,847,672	52%	
<i>Transfers Out</i>	1,798,606		0%	
TOTAL EXPENDITURES	\$ 34,258,425	\$ 16,847,672	49%	

<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	146,263	21%	

<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	17,192	1719%	
Assessments	770,400	422,780	55%	Property Assessments collected are received in December and April of each fiscal year.
Licenses & Permits	172,000	109,359	64%	
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	549,331	40%	
TOTAL EXPENDITURES	\$ 1,375,284	\$ 645,245	47%	

<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	3,222		
Assessments	143,500	79,372	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	82,594	18%	
TOTAL EXPENDITURES	\$ 457,120	\$ 198,383	43%	

<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	24,556	82%	
Assessments	2,272,200	1,254,759	0%	Property Assessments collected are received in December and April of each fiscal year.
Other Revenues	85,000	160	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	1,279,475	25%	

ADMINISTRATIVE OFFICES

<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>
TOTAL EXPENDITURES	\$ 5,053,107	\$ 1,717,562	34%	

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