



Conejo Recreation & Park District

GENERAL MANAGER
Jim Friedl

BOARD OF DIRECTORS
Doug Nickles, Chair
Nellie Cusworth, Vice Chair
Chuck Huffer, Director
Marissa Buss, Director
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DATE: October 16, 2025
TO: Board of Directors
FROM: Loretta Massie, Finance Manager *LM*
SUBJECT: Budget Performance Report for September 2025

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 September 30, 2025, 25% 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	2,335,744	7%	
Total Expenditures	\$ 34,258,425	7,166,786	21%	

<u>REVENUE DETAILS</u>	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Taxes & Subventions	20,965,000	-	0%	Property Taxes collected are received in December and April of each fiscal year.
Licenses & Permits	7,800	7,689	99%	
Use of Money & Property	977,900	372,331	38%	
Other Government Agencies	4,297,000	230,653	5%	
Charges for Services	6,957,425	1,669,694	24%	
Other Revenues	53,300	55,378	104%	
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	2,335,744	7%	

<u>WORK CENTER EXPENDITURES</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Administration	1,051,173	200,410	19%	
Finance	770,559	94,644	12%	
Data Processing	803,659	183,449	23%	
Personnel	838,498	146,901	18%	
Risk Management	823,241	361,771	44%	Semi annual liability insurance
MRCA	688,154	164,523	24%	
Hillcrest Center	243,420	52,877	22%	
Parks Administration	483,215	105,732	22%	
Planning	271,408	57,279	21%	
Grounds Maintenance	7,671,213	1,684,949	22%	
Building Maintenance	2,244,460	410,008	18%	
Fleet Maintenance	580,891	106,052	18%	
COSCA	2,068,146	358,815	17%	
Recreation Administration	625,501	132,679	21%	
Community Engagement	733,790	146,967	20%	
Sycamore	392,627	104,407	27%	Concerts in the park

<u>WORK CENTER EXPENDITURES</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
BOC Activities	1,249,669	244,306	20%	
CCC Activities	823,565	194,575	24%	
TOC Activities	870,582	183,310	21%	
DVC Activities	975,456	240,117	25%	
Outdoor	722,245	245,568	34%	Summer camps
Teen Center	854,892	170,437	20%	
Outreach	297,967	52,947	18%	
Oak	320,534	73,555	23%	
Cultural Activities	1,556,848	398,288	26%	Instruction Contracts summer
Sports	1,098,809	249,473	23%	
Aquatics	1,172,133	362,016	31%	Semi annual lease
Therapeutics	614,822	136,016	22%	
GACC Activities	1,024,806	219,872	21%	
CSVp	474,447	64,654	14%	
Inclusion	113,089	20,190	18%	
TOTAL - All Work Centers	\$ 32,459,819	\$ 7,166,786	22%	
Transfers Out	1,798,606		0%	
TOTAL EXPENDITURES	\$ 34,258,425	\$ 7,166,786	21%	

<u>EQUIPMENT REPLACEMENT</u>	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Expenditures	\$ 705,048	20,384	3%	

<u>DOS VIENTOS ASSESSMENT DISTRICT</u>	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Interest	1,000	0	0%	
Assessments	770,400	1,086	0%	Property Assessments collected are received in December and April of each fiscal year.
Licenses & Permits	172,000	50,006	29%	
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	51,092	4%	
TOTAL EXPENDITURES	\$ 1,375,284	\$ 273,381	20%	

<u>RANCHO CONEJO ASSESSMENT DISTRICT</u>	<u>AMENDED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Interest	0	0		
Assessments	143,500	129	0%	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	129	0%	
TOTAL EXPENDITURES	\$ 457,120	\$ 89,105	19%	

<u>DISTRICTWIDE ASSESSMENT DISTRICT</u>	<u>AMENDED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Interest	30,000	0	0%	
Assessments	2,272,200	6,004	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	6,164	0%	
TOTAL EXPENDITURES	\$ 5,053,107	\$ 806,091	16%	