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: November 19, 2026
TO: Board of Directors
FROM: Jessi Richardson, Finance Manager
SUBJECT: Budget Performance Report for October 2026

Here for your review is the Fiscal Year 2026-2027 Revenue and Expenditure Budget Performance Summary by Work Center for the General Fund and Special Assessment Funds through October 31, 2026, 33% of the fiscal year complete.

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

GENERAL FUND SUMMARY	ADOPTED BUDGET	RECEIVED TO DATE	PERCENT	COMMENTS
Total Revenues	**$ 36,224,019**	**$ 3,104,009**	**9%**	
Total Expenditures	**$ 36,223,019**	**$ 10,469,427**	**29%**	

REVENUE DETAILS	ADOPTED BUDGET	RECEIVED TO DATE	PERCENT	COMMENTS
Taxes & Subventions	21,593,000	-	0%	Property Taxes collected are received in December and April of each fiscal year.
Licenses & Permits	7,800	2,854	37%	
Use of Money & Property	989,200	577,863	58%	Rent - Athletic Fields
Other Government Agencies	4,464,000	212,529	5%	
Charges for Services	7,046,742	2,224,638	32%	
Other Revenues	54,600	86,125	158%	Event Fees
Operating Transfer In	1,000,000	-	0%	
Use of Fund Balance	1,068,677	-	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	**$ 36,224,019**	**$ 3,104,009**	9%	

WORK CENTER EXPENDITURES	ADOPTED BUDGET	EXPENDED TO DATE	PERCENT	COMMENTS
Administration	980,592	221,655	23%	
Finance	802,619	126,973	16%	
Data Processing	829,709	197,875	24%	
Personnel	860,023	234,821	27%	
Risk Management	930,546	419,714	45%	Liability/Workers' Comp Insurance semi-annual premium
MRCA	712,979	166,347	23%	
Hillcrest Center	685,839	98,075	14%	
Parks Administration	508,181	147,749	29%	
Planning	287,661	85,978	30%	
Grounds Maintenance	7,958,208	2,856,514	36%	
Building Maintenance	2,535,145	615,270	24%	
Fleet Maintenance	597,832	163,145	27%	
COSCA	2,153,530	574,081	27%	
Recreation Administration	640,168	182,503	29%	
Community Engagement	816,210	240,742	29%	
Sycamore	403,460	114,363	28%	

WORK CENTER EXPENDITURES	ADOPTED BUDGET	EXPENDED TO DATE	PERCENT	COMMENTS
BOC Activities	1,281,890	404,869	32%	
CCC Activities	853,337	242,439	28%	
TOC Activities	901,125	263,337	29%	
DVC Activities	1,003,656	329,111	33%	
Outdoor	736,914	274,175	37%	Summer Camps
Teen Center	850,174	267,013	31%	
Outreach	304,765	69,477	23%	
Oak	329,124	94,260	29%	
Cultural Activities	1,606,579	542,706	34%	Summer instruction contracts
Sports	1,149,091	406,930	35%	Instruction contracts
Aquatics	1,203,432	460,630	38%	Annual Property Lease
Therapeutics	677,269	183,763	27%	
GACC Activities	1,006,735	333,123	33%	
CSVP	483,454	109,666	23%	
Inclusion	175,414	42,125	24%	
TOTAL - All Work Centers	$ 34,265,661	$ 10,469,427	31%	
Transfers Out	1,957,358	-	0%	
TOTAL EXPENDITURES	**$ 36,223,019**	**$ 10,469,427**	**29%**	

EQUIPMENT REPLACEMENT	ADOPTED BUDGET	RECEIVED TO DATE	PERCENT	COMMENTS
Expenditures	$ 680,000	$ 64,290	9%	

DOS VIENTOS ASSESSMENT DISTRICT	ADOPTED BUDGET	RECEIVED TO DATE	PERCENT	COMMENTS
Interest	1,000	11,292	1129%	
Assessments	789,700	4,110	1%	Property Assessments collected are received in December and April of each fiscal year.
Licenses & Permits	175,500	56,976	32%	
General Fund Contribution	461,512	-	0%	
Use of Fund Balance	-	-	0%	
TOTAL REVENUES	$ 1,427,712	$ 72,378	5%	
TOTAL EXPENDITURES	$ 1,427,712	$ 350,711	25%	

RANCHO CONEJO ASSESSMENT DISTRICT	AMENDED BUDGET	RECEIVED TO DATE	PERCENT	COMMENTS
Interest	-	2,497	0%	
Assessments	147,100	254	0%	Property Assessments collected are received in December and April of each fiscal year.
General Fund Contribution	374,290	-	0%	
Use of Fund Balance	-	-	0%	
TOTAL REVENUES	$ 521,390	$ 2,752	1%	
TOTAL EXPENDITURES	$ 521,390	$ 115,276	22%	

DISTRICTWIDE ASSESSMENT DISTRICT	AMENDED BUDGET	RECEIVED TO DATE	PERCENT	COMMENTS
Interest	30,000	15,411	51%	
Assessments	2,329,100	6,618	0%	Property Assessments collected are received in December and April of each fiscal year.
Other Revenues	35,700	35	0%	
From Other Funds	471,556	-	0%	
Use of Fund Balance	2,361,718	-	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	$ 5,228,074	$ 22,064	0%	
TOTAL EXPENDITURES	$ 5,228,074	$ 1,062,747	20%	