




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: June 19, 2026
TO: Board of Directors
FROM: Jessi Richardson, Finance Manager 
SUBJECT: **Budget Performance Report for May 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 May 31, 2026, 92% 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	32,055,197	94%	
Total Expenditures	\$ 34,258,425	28,532,639	83%	

<u>REVENUE DETAILS</u>	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Taxes & Subventions	20,965,000	20,476,646	98%	Property Taxes collected are received in December and April of each fiscal year.
Licenses & Permits	7,800	17,853	229%	
Use of Money & Property	977,900	1,527,273	156%	
Other Government Agencies	4,297,000	3,215,321	75%	
Charges for Services	6,957,425	6,670,208	96%	
Other Revenues	53,300	147,896	277%	
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	32,055,197	94%	

<u>WORK CENTER EXPENDITURES</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Administration	1,051,173	703,669	67%	
Finance	770,559	730,854	95%	Retirement - Vacation Pay Out
Data Processing	803,659	619,848	77%	
Personnel	838,498	539,854	64%	
Risk Management	823,241	767,208	93%	Annual Liability & Workers Comp Insurance
MRCA	688,154	567,559	82%	
Hillcrest Center	243,420	208,971	86%	
Parks Administration	483,215	423,644	88%	
Planning	271,408	221,649	82%	
Grounds Maintenance	7,671,213	6,621,415	86%	
Building Maintenance	2,244,460	1,880,884	84%	
Fleet Maintenance	580,891	436,864	75%	
COSCA	2,068,146	1,614,398	78%	
Recreation Administration	625,501	508,865	81%	
Community Engagement	733,790	629,647	86%	
Sycamore	392,627	336,596	86%	

<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	1,013,148	81%	
CCC Activities	823,565	707,400	86%	
TOC Activities	870,582	686,570	79%	
DVC Activities	975,456	857,211	88%	
Outdoor	722,245	384,500	53%	
Teen Center	854,892	786,686	92%	
Outreach	297,967	212,677	71%	
Oak	320,534	264,616	83%	
Cultural Activities	1,556,848	1,311,261	84%	
Sports	1,098,809	921,770	84%	
Aquatics	1,172,133	1,006,046	86%	
Therapeutics	614,822	474,784	77%	
GACC Activities	1,024,806	920,280	90%	
CSVP	474,447	365,307	77%	
Inclusion	113,089	82,457	73%	
TOTAL - All Work Centers	\$ 32,459,819	\$ 26,806,639	83%	
<i>Transfers Out</i>	1,798,606	1,726,000	96%	
TOTAL EXPENDITURES	\$ 34,258,425	\$ 28,532,639	83%	

<u>EQUIPMENT REPLACEMENT</u>	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Expenditures	\$ 705,048	415,989	59%	

<u>DOS VIENTOS ASSESSMENT DISTRICT</u>	<u>ADOPTED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Interest	1,000	28,578	2858%	
Assessments	770,400	758,886	99%	Property Assessments collected are received in December and April of each fiscal year.
Licenses & Permits	172,000	169,318	98%	
General Fund Contribution	431,884	537,000	124%	Adjustment for Capital Projects
Use of Fund Balance	-	-	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	\$ 1,375,284	1,493,782	109%	
TOTAL EXPENDITURES	\$ 1,375,284	\$ 1,041,424	76%	

<u>RANCHO CONEJO ASSESSMENT DISTRICT</u>	<u>AMENDED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Interest	-	4,749		
Assessments	143,500	143,395	100%	Property Assessments collected are received in December and April of each fiscal year.
General Fund Contribution	313,620	305,000	97%	
Use of Fund Balance	-	-	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	\$ 457,120	453,144	99%	
TOTAL EXPENDITURES	\$ 457,120	\$ 330,414	72%	

<u>DISTRICTWIDE ASSESSMENT DISTRICT</u>	<u>AMENDED BUDGET</u>	<u>RECEIVED TO DATE</u>	<u>PERCENT</u>	<u>COMMENTS</u>
Interest	30,000	45,630	152%	
Assessments	2,272,200	2,224,871	98%	Property Assessments collected are received in December and April of each fiscal year.
Other Revenues	85,000	180	0%	
From Other Funds	153,317	284,000	185%	
Use of Fund Balance	2,512,590	-	0%	Actual use of Fund Balance determined at Year End
TOTAL REVENUES	\$ 5,053,107	2,554,681	51%	
TOTAL EXPENDITURES	\$ 5,053,107	\$ 2,859,601	57%	