



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: January 15, 2026
 TO: Board of Directors
 FROM: Loretta Massie, Finance Manager *[Signature]*
 SUBJECT: Budget Performance Report for December 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 December 31, 2025, 50% 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 | 16,577,164 | 48% | |
| Total Expenditures | \$ 34,258,425 | 14,744,625 | 43% | |

| <u>REVENUE DETAILS</u> | <u>ADOPTED BUDGET</u> | <u>RECEIVED TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u> |
|---------------------------|-----------------------|-------------------------|----------------|--|
| Taxes & Subventions | 20,965,000 | 11,293,587 | 54% | Property Taxes collected are received in December and April of each fiscal year. |
| Licenses & Permits | 7,800 | 12,180 | 156% | |
| Use of Money & Property | 977,900 | 623,935 | 64% | |
| Other Government Agencies | 4,297,000 | 1,316,608 | 31% | |
| Charges for Services | 6,957,425 | 3,255,151 | 47% | |
| Other Revenues | 53,300 | 75,704 | 142% | |
| 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 | 16,577,164 | 48% | |

| <u>WORK CENTER EXPENDITURES</u> | <u>ADOPTED BUDGET</u> | <u>EXPENDED TO DATE</u> | <u>PERCENT</u> | <u>COMMENTS</u> |
|---------------------------------|-----------------------|-------------------------|----------------|---|
| Administration | 1,051,173 | 418,298 | 40% | |
| Finance | 770,559 | 240,009 | 31% | |
| Data Processing | 803,659 | 350,791 | 44% | |
| Personnel | 838,498 | 286,726 | 34% | |
| Risk Management | 823,241 | 674,705 | 82% | Annual Liability & Workers Comp Insurance |
| MRCA | 688,154 | 308,595 | 45% | |
| Hillcrest Center | 243,420 | 107,659 | 44% | |
| Parks Administration | 483,215 | 232,907 | 48% | |
| Planning | 271,408 | 120,665 | 44% | |
| Grounds Maintenance | 7,671,213 | 3,659,626 | 48% | |
| Building Maintenance | 2,244,460 | 961,206 | 43% | |
| Fleet Maintenance | 580,891 | 224,649 | 39% | |
| COSCA | 2,068,146 | 800,994 | 39% | |
| Recreation Administration | 625,501 | 267,478 | 43% | |
| Community Engagement | 733,790 | 337,161 | 46% | |
| Sycamore | 392,627 | 184,692 | 47% | |

| <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 | 527,897 | 42% | |
| CCC Activities | 823,565 | 386,293 | 47% | |
| TOC Activities | 870,582 | 395,566 | 45% | |
| DVC Activities | 975,456 | 464,998 | 48% | |
| Outdoor | 722,245 | 289,162 | 40% | |
| Teen Center | 854,892 | 403,085 | 47% | |
| Outreach | 297,967 | 111,937 | 38% | |
| Oak | 320,534 | 145,890 | 46% | |
| Cultural Activities | 1,556,848 | 767,489 | 49% | |
| Sports | 1,098,809 | 486,380 | 44% | |
| Aquatics | 1,172,133 | 612,504 | 52% | Semi annual lease |
| Therapeutics | 614,822 | 261,538 | 43% | |
| GACC Activities | 1,024,806 | 491,286 | 48% | |
| CSVP | 474,447 | 178,573 | 38% | |
| Inclusion | 113,089 | 45,867 | 41% | |
| TOTAL - All Work Centers | \$ 32,459,819 | \$ 14,744,625 | 45% | |
| <i>Transfers Out</i> | 1,798,606 | | 0% | |
| TOTAL EXPENDITURES | \$ 34,258,425 | \$ 14,744,625 | 43% | |

| <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 | 128,126 | 18% | |

| <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 | 8,601 | 860% | |
| Assessments | 770,400 | 422,780 | 55% | Property Assessments collected are received in December and April of each fiscal year. |
| Licenses & Permits | 172,000 | 101,387 | 59% | |
| 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 | 532,769 | 39% | |
| TOTAL EXPENDITURES | \$ 1,375,284 | \$ 565,960 | 41% | |

| <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 | 1,740 | | |
| 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 | 81,112 | 18% | |
| TOTAL EXPENDITURES | \$ 457,120 | \$ 174,615 | 38% | |

| <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 | 11,110 | 37% | |
| 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 | 1,266,029 | 25% | |
| TOTAL EXPENDITURES | \$ 5,053,107 | \$ 1,574,282 | 31% | |