

GENERAL FUND
REVENUE SUMMARY

REVENUE	2013-14	2014-15	2014-15	2015-16	2016-17
	Actual	Amended Budget	Estimated Actual	Proposed Budget	Proposed Budget
PROPERTY TAXES					
Property Tax - Current Secured	\$ 11,790,904	\$ 12,005,000	\$ 12,400,000	\$ 12,875,000	\$ 13,275,000
Property Tax - Current Unsecured	350,389	325,000	358,000	350,000	350,000
Property Tax - Prior Year Unsecured	14,940	10,000	12,000	10,000	10,000
Homeowners Property Tax Relief	114,883	117,000	115,000	115,000	115,000
Supplemental Property Tax	173,456	75,000	100,000	100,000	100,000
Subtotal - Property Taxes	\$12,444,572	\$12,532,000	\$12,985,000	\$13,450,000	\$13,850,000
OTHER REVENUE					
Licenses & Permits	\$ 9,563	\$ 10,000	\$ 8,000	\$ 10,000	\$ 10,000
Forfeitures & Penalties	676	4,000	1,000	1,000	1,000
Interest Earnings	34,274	50,000	35,000	35,000	35,000
Rents and Concessions	679,023	616,500	630,000	636,500	636,500
RPTTF (RDA) Allocation	1,702,374	1,215,000	1,220,000	1,250,000	1,285,000
COSCA	278,544	195,000	200,000	195,000	195,000
MRCA	275,000	275,000	275,000	305,474	311,144
Subtotal - Other Revenue	\$2,979,454	\$2,365,500	\$2,369,000	\$2,432,974	\$2,473,644
RECREATION REVENUE					
Youth Outreach	\$ 77,870	\$ 82,000	\$ 82,000	\$ 87,070	\$ 87,900
Teen Center	362,786	422,000	416,000	452,700	464,185
Therapeutic Program	100,717	76,000	87,000	89,000	90,000
GACC Activities/Program	144,819	114,000	160,000	171,000	171,000
CSVP	26,069	54,552	55,000	55,000	55,000
Cultural Activities	144,409	140,500	140,000	140,500	140,500
Special Activities	73,142	55,000	70,000	77,000	77,000
Summer Day Camp	269,350	270,500	270,000	270,500	270,500
White Oak	180,474	180,000	180,000	180,000	180,000
Borchard Center Activities	369,653	380,000	385,000	385,000	385,000
Handball	24,952	30,000	25,000	30,000	30,000
Conejo Center Activities	425,423	426,000	440,000	430,000	430,000
Outdoor Activities	19,076	15,000	17,000	17,000	18,000
McCrea Ranch Activities	10,267	6,000	15,000	10,000	10,000
Tennis	87,366	75,000	95,000	100,000	100,000
Sports Leagues & Tournaments	124,231	145,000	130,000	135,000	140,000
Sports Classes & Instruction	107,105	90,000	110,000	90,000	90,000
Thousand Oaks Center Activities	450,832	440,000	440,000	440,000	440,000
Dos Vientos Center Activities	345,347	332,500	335,000	337,500	337,500
Community Pool at CLU	386,154	327,650	375,000	345,200	345,200
Newbury Park Pool	100,902	100,000	85,000	94,000	94,000
Thousand Oaks Pool	97,059	85,000	90,000	87,500	87,500
Other Recreation Charges	53,148	39,000	50,000	42,000	42,000
Subtotal - Recreation Revenue	\$3,981,151	\$3,885,702	\$4,052,000	\$4,065,970	\$4,085,285

GENERAL FUND
REVENUE SUMMARY

REVENUE	2013-14	2014-15	2014-15	2015-16	2016-17
	Actual	Amended Budget	Estimated Actual	Proposed Budget	Proposed Budget
MISCELLANEOUS REVENUE					
Miscellaneous Revenue	\$ 87,824	\$ 25,000	\$ 40,000	\$ 25,000	\$ 25,000
Donations	9,738	10,000	10,000	15,000	10,000
Vending Receipts	5,127	6,000	5,000	5,000	5,000
Subtotal-Miscellaneous Revenue	\$102,689	\$41,000	\$55,000	\$45,000	\$40,000
OTHER SOURCES					
Transfers In	\$ 3,208,600	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Fund Balance		3,620,500	2,309,292		
TOTAL ALL REVENUE	<u>\$22,716,466</u>	<u>\$22,448,702</u>	<u>\$21,774,292</u>	<u>\$19,997,944</u>	<u>\$20,452,929</u>

The \$3.2 million Transfer In in FY 2013-14 and the Fund Balance in FY 2014-15 reflect the Board's management of the District's reserve funds (FY 2013-14 increase operating reserve, FY 2014-15 transfers to capital.)

gf-rev-sum

GENERAL FUND
EXPENDITURE SUMMARY

EXPENDITURES	2013-14 Actual	2014-15 Amended Budget	2014-15 Estimated Actual	2015-16 Proposed Budget	2016-17 Proposed Budget
MANAGEMENT SERVICES					
Administration	\$476,598	\$624,135	\$575,000	\$552,455	\$590,700
Finance	407,346	460,599	453,000	471,129	476,790
Data Processing	358,174	454,529	398,000	491,811	430,491
Personnel	638,034	681,715	667,000	701,489	703,279
Risk Management	256,995	405,733	405,000	410,857	411,005
MRCA	281,295	316,639	312,000	305,474	311,144
Hillcrest Center	178,860	202,251	202,000	224,990	202,507
Subtotal - Management Services	\$2,597,302	\$3,145,601	\$3,012,000	\$3,158,205	\$3,125,916
PARKS AND PLANNING					
Administration	\$280,147	\$301,232	\$287,000	\$306,047	\$309,462
Planning & Development	258,869	277,188	239,000	188,344	189,841
Grounds Maintenance	4,691,914	4,487,249	4,452,000	4,756,309	4,839,992
Building Maintenance	1,033,485	1,170,091	1,109,000	1,204,770	1,207,705
Fleet Maintenance	371,377	387,184	354,000	376,037	384,145
COSCA	787,076	789,470	757,000	880,270	834,602
Subtotal - Parks and Planning	\$7,422,868	\$7,412,414	\$7,198,000	\$7,711,777	\$7,765,747
RECREATION					
Administration	\$333,089	\$364,189	\$355,000	\$338,021	\$341,225
Centers Management	228,779	370,576	333,000	426,167	431,914
Borchard Center Activities	590,856	606,971	572,000	638,669	651,013
Conejo Center Activities	524,943	592,755	588,000	615,414	623,892
Thousand Oaks Center Activities	592,669	671,584	597,000	680,782	691,803
Dos Vientos Activities	619,655	661,370	631,000	695,558	707,312
Special Activities Management	516,546	575,288	554,000	572,720	586,459
Cultural Activities	499,176	537,398	536,000	519,274	526,978
Sports	498,850	501,186	467,000	507,540	524,728
Aquatics	590,391	631,635	600,000	638,700	652,149
Outdoor Activities	295,223	327,841	308,000	346,208	351,242
Goebel Adult Community Center	443,878	492,362	480,000	569,178	576,067
Conejo Senior Volunteer Program	107,080	130,155	128,000	136,361	141,165
Teen Center Activities	360,401	421,987	416,000	452,699	464,184
Youth Outreach	157,533	163,984	159,000	174,140	175,808
Therapeutic Program	336,176	344,114	343,000	392,588	392,060
Subtotal- Recreation	\$6,695,245	\$7,393,395	\$7,067,000	\$7,704,019	\$7,837,999
TOTAL - EXPENDITURES	\$16,715,415	\$17,951,410	\$17,277,000	\$18,574,001	\$18,729,662
OTHER					
Transfers Out/Contingency	\$1,109,617	\$4,497,292	\$4,497,292	\$1,423,943	\$1,723,267
Fund Balance/Reserves	4,891,434				
TOTAL EXPENDITURES & TRANSFERS	\$22,716,466	\$22,448,702	\$21,774,292	\$19,997,944	\$20,452,929

gf-ex-sum

FUND BUDGET SUMMARY

FUND: DISTRICTWIDE ASSESSMENT

REVENUE	2013-14 Actual	2014-15 Amended Budget	2014-15 Estimated Actual	2015-16 Proposed Budget	2016-17 Proposed Budget
ANNUAL ASSESSMENT	\$1,692,104	\$1,707,766	\$1,708,000	\$1,720,384	\$1,735,000
CONTRIB FROM OTHERS	47,000	70,000	35,000	105,000	70,000
INTEREST	10,155	1,000	5,000	1,000	1,000
TRANSFERS IN	741,600	2,728,700	2,728,700	1,000,000	
MISC REVENUE	99,600			200,000	4,500,000
FUND BALANCE	89,565	662,560	629,300	1,133,669	2,321,429
TOTAL REVENUE	\$2,680,024	\$5,170,026	\$5,106,000	\$4,160,053	\$8,627,429

EXPENDITURE CATEGORY	2013-14 Actual	2014-15 Amended Budget	2014-15 Estimated Actual	2015-16 Proposed Budget	2016-17 Proposed Budget
SALARIES & BENEFITS	\$42,069	\$45,362	\$45,000	\$42,589	\$43,465
SERVICES & SUPPLIES	787,047	816,964	810,000	808,964	808,964
CAPITAL IMPROVEMENTS	1,707,308	1,736,700	1,680,000	3,133,500	7,775,000
TRANSFERS OUT	143,600	71,000	71,000	175,000	0
FUND BALANCE		2,500,000	2,500,000		
TOTAL BUDGET	\$2,680,024	\$5,170,026	\$5,106,000	\$4,160,053	\$8,627,429

FTEs

0.44

0.44

The Park Maintenance and Recreation Improvement District ("Districtwide Assessment") boundaries are coterminous with the boundaries of the Conejo Recreation and Park District. In 1992, local property taxes were shifted to the State - severely limiting the Conejo Recreation and Park District's ability to maintain and improve park and recreational facilities. Cumulatively, this ("ERAF") transfer of local property tax dollars from the Conejo Recreation & Park District to the state is estimated to total \$37 million from 1992 through FY 2016-17. In 2001, property owners created and funded the Districtwide Assessment to provide funds necessary to maintain 42 parks, over 10,000 acres of open space and more than 100 miles of trails. The Districtwide Assessment also provides needed funds to enhance, repair and replace capital facilities.

FUND BUDGET SUMMARY

FUND: 60 DOS VIENTOS ASSESSMENT DISTRICT

REVENUE	2013-14 Actual	2014-15 Amended Budget	2014-15 Estimated Actual	2015-16 Proposed Budget	2016-17 Proposed Budget
ANNUAL ASSESSMENT	\$603,323	\$611,157	\$610,000	\$612,975	\$613,000
LICENSES & PERMITS	60,521	61,000	61,000	61,000	61,000
MISC REVENUE	42,116	1,000	4,000	1,000	1,000
TRNSFR FROM GEN FUND	269,843	272,019	272,019	271,555	276,000
FUND BALANCE	8,849	93,735	42,981	69,814	87,614
TOTAL REVENUE	\$984,652	\$1,038,911	\$990,000	\$1,016,344	\$1,038,614

EXPENDITURE CATEGORY	2013-14 Actual	2014-15 Amended Budget	2014-15 Estimated Actual	2015-16 Proposed Budget	2016-17 Proposed Budget
SALARIES & BENEFITS	\$347,293	\$367,635	\$360,000	\$380,071	\$383,341
SERVICES & SUPPLIES	615,849	671,276	630,000	636,273	644,473
CAPITAL IMPROVEMENTS	21,510				10,800
FUND BALANCE					
TOTAL	\$984,652	\$1,038,911	\$990,000	\$1,016,344	\$1,038,614

Full Time Employees

4.33

4.33

Assessment District boundaries include properties within the master-planned community of Dos Vientos Ranch. The Assessment District was created to improve and maintain four developed park sites (including a community center) as well as maintain trails within the 1,200 acres of natural open space surrounding Dos Vientos Ranch. The 27.8 acre community park and community center, as well as the 5.1 acre neighborhood park were completed in 2003 and 1998 respectively. Sycamore Neighborhood Park opened in May 2006. The new lighted Del Prado playfield was completed in January 2013.

FUND BUDGET SUMMARY

FUND: 61 RANCHO CONEJO ASSESSMENT DISTRICT

REVENUE	2013-14 Actual	2014-15 Amended Budget	2014-15 Estimated Actual	2015-16 Proposed Budget	2016-17 Proposed Budget
ANNUAL ASSESSMENT	\$76,921	\$85,236	\$85,000	\$94,076	\$100,000
INTEREST INCOME	815				
TRANSFERS IN	124,174	192,410	159,000	366,908	170,383
MISC REVENUE	77,691		22,000		
FUND BALANCE				28,000	32,000
TOTAL REVENUE	\$279,601	\$277,646	\$266,000	\$488,984	\$302,383

EXPENDITURE CATEGORY	2013-14 Actual	2014-15 Amended Budget	2014-15 Estimated Actual	2015-16 Proposed Budget	2016-17 Proposed Budget
SALARIES & BENEFITS	\$78,729	\$92,813	\$92,000	\$94,163	\$95,562
SERVICES & SUPPLIES	163,956	184,833	174,000	191,821	191,821
CAPITAL IMPROVEMENTS				203,000	15,000
TO FUND BALANCE	36,916				
TOTAL BUDGET	\$279,601	\$277,646	\$266,000	\$488,984	\$302,383

Full Time Employees

1.03

1.03

Assessment District boundaries include properties within the Shapell/Rancho Conejo planned community. The Assessment District was created to improve and maintain the Rancho Conejo playfields and related park facility improvements which were completed over 3 phases between 1998 and 2001. Rancho Conejo playfields include 2 softball fields with a soccer overlay, 2 tennis courts, basketball court, sand tot lot and play equipment, sand volleyball court, restrooms, parking lot and open turf. Recent improvements include a parking lot expansion, access improvements and turf removal. Pickleball courts are included in the Capital improvement Budget for FY 2015/16.

FUND BUDGET SUMMARY

FUND: 50 EQUIPMENT REPLACEMENT

REVENUE	2013-14 Actual	2014-15 Amended Budget	2014-15 Estimated Actual	2015-16 Proposed Budget	2016-17 Proposed Budget
INTEREST EARNINGS	\$9,341	\$15,000	\$10,000	\$10,000	\$9,500
SALE OF FIXED ASSETS	11,800		5,800		
TRANSFER FROM GEN FUND	364,000	570,000	570,000	396,000	469,500
FUND BALANCE				144,675	
TOTAL	\$385,141	\$585,000	\$585,800	\$550,675	\$479,000

EXPENDITURE CATEGORY	2013-14 Actual	2014-15 Amended Budget	2014-15 Estimated Actual	2015-16 Proposed Budget	2016-17 Proposed Budget
CAPITAL OUTLAY - FLEET	\$292,936	\$223,000	\$200,000	\$281,375	\$260,000
CAPITAL OUTLAY - REC				216,000	
CAPITAL OUTLAY - IT	29,960	52,500	40,000	53,300	27,800
TO FUND BALANCE	62,245	309,500	345,800		191,200
TOTAL	\$385,141	\$585,000	\$585,800	\$550,675	\$479,000

The following assets are proposed for replacement:

DESCRIPTION	ESTIMATED COST	
	2015-16	2016-17
<u>Fleet</u>		
Club Car Cart (\$12,000 each)	\$36,000	\$24,000
Dethatcher	12,000	
3/4 ton Regular Utility Truck	34,375	
Enclosed Cab Construction Tractor	100,000	
3/4 ton Ext Cab Utility Truck (\$33,000 each)	66,000	
3/4 ton Truck with Utility Rack	33,000	
15 Passenger Van		65,000
3/4 Ton Ext Cab 4x4 Truck (\$36,000 each)		72,000
3/4 Ton Regular Cab Utility Truck (\$33,000 each)		99,000
Total	\$281,375	\$260,000
<u>Information Technology</u>		
SQL Server Hardware & Software	\$30,000	
PC Replacement Program	22,500	27,000
Wireless Repeaters	800	800
Total	\$53,300	\$27,800

fbs-equip repl

EXHIBIT F