

Ladera Recreation District
Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L
 June 2025

	June				Q1				Q2				Year-to-date			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue																
1100 Facility Rentals																
1110 Pool Lease	-	631	(631)	0%	233	10,283	(10,051)	2%	14,400	15,826	(1,426)	91%	14,633	26,109	(11,477)	56%
1120 Tennis Court Lease	5,459	7,035	(1,576)	78%	12,450	11,721	729	106%	15,487	18,217	(2,730)	85%	27,936	29,938	(2,002)	93%
1130 Misc Facilities Rentals	1,375	-	1,375		75	1,200	(1,125)	6%	2,925	750	2,175	390%	3,000	1,950	1,050	154%
1140 Party and event rentals	250	-	250						2,191	-	2,191		2,191	-	2,191	
Total 1100 Facility Rentals	7,084	7,666	(582)	92%	12,757	23,204	(10,447)	55%	35,003	34,793	210	101%	47,760	57,997	(10,237)	82%
1200 membership																
1210 Drop In	2,638	2,108	530	125%	628	915	(287)	69%	4,580	3,168	1,412	145%	5,208	4,083	1,125	128%
1220 Non-resident	20,130	11,922	8,208	169%	393,375	472,797	(79,422)	83%	81,665	57,067	24,598	143%	475,040	529,864	(54,824)	90%
1230 Residents	15,940	5,119	10,821	311%	197,790	221,265	(23,475)	89%	69,315	55,084	14,231	126%	267,105	276,349	(9,244)	97%
Total 1200 membership	38,708	19,149	19,559	202%	591,793	694,977	(103,184)	85%	155,560	115,319	40,241	135%	747,353	810,296	(62,944)	92%
1300 Programs																
1310 Camp Ladera	26,557	15,105	11,452	176%	48,600	57,629	(9,029)	84%	47,197	35,348	11,849	134%	95,797	92,977	2,820	103%
1320 Other Non-Aquatic Income	-	50	(50)	0%	174	150	24	116%	70	150	(80)	47%	244	300	(56)	81%
1330 Summer Dolphins	15,045	18,762	(3,717)	80%	320	303	17	106%	59,995	67,992	(7,997)	88%	60,315	68,295	(7,980)	88%
1340 Masters Swim	580	350	230	166%	2,385	1,610	775	148%	2,243	1,450	793	155%	4,628	3,060	1,568	151%
1350 Swim Lessons	4,040	5,500	(1,460)	73%	-	1,000	(1,000)	0%	14,080	11,500	2,580	122%	14,080	12,500	1,580	113%
1360 Youth Swim Fitness					25,888	26,365	(478)	98%	2,925	295	2,630	992%	28,813	26,660	2,153	108%
1370 Other Aquatics Programs	675	150	525	450%	3,478	200	3,278		4,820	350	4,470		8,298	550	7,748	
Total 1300 Programs	46,897	39,917	6,980	117%	80,844	87,257	(6,413)	93%	131,330	117,085	14,245	112%	212,174	204,342	7,832	104%
1400 Recreation Events																
1410 Events	100	2,905	(2,805)	3%	-	2,210	(2,210)	0%	100	11,565	(11,465)	1%	100	13,775	(13,675)	1%
1420 Vending Income	1,194	-	1,194		14	-	14		1,480	-	1,480		1,494	-	1,494	
Total 1400 Recreation Events	1,294	2,905	(1,611)	45%	14	2,210	(2,196)	1%	1,580	11,565	(9,985)	14%	1,594	13,775	(12,181)	12%
1500 Property Tax Revenue																
1510 Homeowners Prop Tax Relie	102	-	102		237	-	237		338	-	338		575	-	575	
1520 Property Tax Rev Shift					-	50,340	(50,340)	0%	-	-	-		-	50,340	(50,340)	0%
1530 Property Tax Secured	-	190	(190)	0%	84,713	33,320	51,393	254%	98,686	94,410	4,276	105%	183,399	127,730	55,669	144%
1540 Property Tax Unsecured					733	580	153	126%	-	-	-		733	580	153	126%
1550 Taxes-Redemption	-	30	(30)	0%					-	30	(30)	0%	-	30	(30)	0%
Total 1500 Property Tax Revenue	102	220	(118)	46%	85,682	84,240	1,442	102%	99,025	94,440	4,585	105%	184,707	178,680	6,027	103%
1600 Donations and Interest Income																
1610 Donations					0	-	0		3,000	-	3,000		3,000	-	3,000	
1620 Interest Income	0	1	(1)	12%	5	2	3	235%	14,301	9,912	4,389	144%	14,306	9,914	4,392	144%
Total 1600 Donations and Interest	0	1	(1)	12%	5	2	3	239%	17,301	9,912	7,389	175%	17,306	9,914	7,392	175%
Total Revenue	94,084	69,858	24,226	135%	771,095	891,890	(120,795)	86%	439,798	383,114	56,684	115%	1,210,893	1,275,004	(64,111)	95%

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	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Expenditures																
2100 Administration Expenses																
2110 Accounting	1,463	-	1,463		7,967	9,350	(1,383)	85%	1,463	3,293	(1,831)	44%	9,430	12,643	(3,214)	75%
2120 Audit	1,188	2,200	(1,013)	54%	4,306	6,600	(2,294)	65%	6,723	6,600	123	102%	11,029	13,200	(2,171)	84%
2130 IT	-	100	(100)	0%	100	800	(700)	13%	-	300	(300)	0%	100	1,100	(1,000)	9%
2140 Legal	13,836	615	13,221		3,365	980	2,385	343%	13,836	2,292	11,544	604%	17,201	3,272	13,929	526%
2150 Misc admin expenses	255	150	105	170%	1,962	450	1,512	436%	1,224	450	774	272%	3,187	900	2,287	354%
2160 Office Supplies	674	100	574	674%	406	300	106	135%	1,654	300	1,354	551%	2,060	600	1,460	343%
2170 Software Subscriptions	4,178	2,500	1,678	167%	5,165	4,400	765	117%	6,437	3,500	2,937	184%	11,603	7,900	3,703	147%
Total 2100 Administration Expenses	21,593	5,665	15,928	381%	23,272	22,880	392	102%	31,336	16,735	14,601	187%	54,608	39,615	14,993	138%
2200 Bank Fees																
2210 Bank	2,769	2,486	283	111%	16,589	18,561	(1,972)	89%	12,086	9,391	2,695	129%	28,675	27,952	723	103%
2220 Insurance					1,425	1,300	125	110%	-	-	-		1,425	1,300	125	110%
2230 Taxes					-	3,418	(3,418)	0%	-	-	-		-	3,418	(3,418)	0%
Total 2200 Bank Fees	2,769	2,486	283	111%	18,014	23,279	(5,265)	77%	12,086	9,391	2,695	129%	30,101	32,670	(2,569)	92%
2300 Employee Wages																
2320 Lifeguards	21,532	22,983	(1,451)	94%	19,972	23,541	(3,569)	85%	44,628	47,442	(2,814)	94%	64,601	70,983	(6,382)	91%
2330 Maintenance	2,456	3,600	(1,144)	68%	6,271	10,800	(4,529)	58%	7,528	10,800	(3,272)	70%	13,799	21,600	(7,801)	64%
2340 Camp Counselor	8,196	9,251	(1,055)	89%	-	288	(288)	0%	8,196	9,881	(1,685)	83%	8,196	10,169	(1,973)	81%
2350 Swim Instructors	3,462	3,550	(88)	98%	3,127	647	2,480	483%	10,090	9,324	766	108%	13,217	9,971	3,246	133%
2360 Misc Aquatics	3	-	3						663	-	663		663	-	663	
2370 Misc Non-aquatics	50	150	(100)	33%	186	450	(264)	41%	250	450	(200)	56%	436	900	(464)	48%
2380 Masters Coaches	720	800	(80)	90%	1,620	2,400	(780)	68%	1,080	2,400	(1,320)	45%	2,700	4,800	(2,100)	56%
2390 Swim Coaches	8,000	-	8,000						8,000	-	8,000		8,000	-	8,000	
Total 2300 Employee Wages	44,418	40,334	4,084	110%	31,176	38,126	(6,950)	82%	80,435	80,297	138	100%	111,611	118,423	(6,812)	94%
2310 Manager																
2311 General Manager	9,615	10,417	(802)	92%	31,346	33,752	(2,406)	93%	36,154	33,752	2,402	107%	67,500	67,504	(4)	100%
2312 Aquatics and Accounting	6,154	6,667	(513)	92%	14,808	22,501	(7,693)	66%	24,039	22,501	1,538	107%	38,847	45,002	(6,155)	86%
2313 Facilities and Operations	5,385	5,833	(449)	92%	18,654	20,000	(1,346)	93%	21,346	20,000	1,346	107%	40,000	40,000	-	100%
Total 2310 Manager	21,154	22,917	(1,763)	92%	64,808	76,253	(11,445)	85%	81,539	76,253	5,286	107%	146,347	152,506	(6,159)	96%
2400 Payroll Expenses																
2410 Payroll Fees	1,625	871	754	187%	3,187	4,385	(1,198)	73%	3,539	2,745	794	129%	6,726	7,130	(404)	94%
2420 Payroll Taxes	5,025	4,503	522	112%	7,343	6,553	790	112%	12,405	12,251	154	101%	19,747	18,804	943	105%
Total 2400 Payroll Expenses	6,651	5,374	1,277	124%	10,530	10,938	(408)	96%	15,943	14,996	947	106%	26,473	25,934	539	102%
2500 Facilities Maintenance Expenses																
2510 Custodial Services and Supply	4,572	3,700	872	124%	14,185	11,400	2,785	124%	8,816	11,100	(2,284)	79%	23,002	22,500	502	102%
2520 Landscaping Services	1,100	4,000	(2,900)	28%	11,084	12,000	(916)	92%	2,200	12,000	(9,800)	18%	13,284	24,000	(10,716)	55%
2530 General Repairs and Maintenance	876	6,171	(5,295)	14%	27,561	13,447	14,114	205%	7,861	10,883	(3,022)	72%	35,423	24,330	11,093	146%
2540 Pool Maintenance	7,358	2,673	4,685	275%	7,433	3,300	4,133	225%	9,769	5,007	4,762	195%	17,202	8,307	8,895	207%
Total 2500 Facilities Maintenance Expenses	13,905	16,544	(2,639)	84%	60,263	40,147	20,116	150%	28,647	38,990	(10,343)	73%	88,910	79,137	9,773	112%
2600 Interest Expenses																
2700 Program Expenses																
2710 Summer Dolphins expenses	2,181	550	1,631	396%	(147)	2,800	(2,947)	-5%	5,925	2,350	3,575	252%	5,777	5,150	627	112%
2720 Camp Ladera Expenses	2,561	800	1,761	320%					5,431	3,600	1,831	151%	5,431	3,600	1,831	151%
2730 Staff Training expenses	-	300	(300)	0%					79	900	(821)	9%	79	1,800	(1,721)	4%
2740 Misc program expenses	544	1,893	(1,349)	29%	-	900	(900)	0%	544	9,653	(9,109)	6%	1,070	14,531	(13,461)	7%
2750 Pool Equipment	83	-	83		526	4,878	(4,352)	11%	486	-	486		486	-	486	
Total 2700 Program Expenses	5,368	3,543	1,825	152%	378	8,578	(8,200)	4%	12,465	16,503	(4,038)	76%	12,844	25,081	(12,237)	51%
2800 Recreation and Events Expenses																
2810 Event expenses	5,236	902	4,334	581%	471	1,512	(1,040)	31%	6,794	1,216	5,578	559%	7,265	2,727	4,538	266%
2820 Vending Supplies	960	525	435	183%					1,235	647	587	191%	1,235	647	587	191%

2830 Misc Recreation Expenses									105	-	105		105	-	105	
Total 2800 Recreation and Events Expenses	6,196	1,427	4,770	434%	471	1,512	(1,040)	31%	8,134	1,863	6,271	437%	8,605	3,375	5,231	255%
2900 Utilities																
2910 Garbage	713	682	31	105%	2,109	2,691	(582)	78%	2,140	2,047	92	105%	4,248	4,738	(490)	90%
2920 PG&E electric	25	25	0	102%	76	80	(4)	95%	73	1,676	(1,603)	4%	149	1,756	(1,607)	9%
2930 PG&E gas	4,011	3,666	345	109%	30,933	20,175	10,758	153%	18,859	22,617	(3,758)	83%	49,791	42,792	6,999	116%
2940 Telephone/Internet	138	150	(12)	92%	653	450	203	145%	414	450	(36)	92%	1,068	900	168	119%
2950 Water Service	1,971	2,100	(129)	94%	2,715	6,300	(3,585)	43%	4,585	6,300	(1,715)	73%	7,300	12,600	(5,300)	58%
Total 2900 Utilities	6,859	6,623	236	104%	36,486	29,696	6,791	123%	26,071	33,090	(7,020)	79%	62,557	62,786	(229)	100%
3500 Webster Loan									25,000	39,000	(14,000)	64%	25,000	39,000	(14,000)	64%
5000 Capital Improvements					14,446	-	14,446						14,446	-	14,446	
Total Expenditures	128,915	104,913	24,001	123%	259,845	251,408	8,436	103%	335,241	341,360	(6,118)	98%	595,086	592,768	2,318	100%
Net Operating Revenue	(34,831)	(35,055)	225	99%	511,251	640,482	(129,231)	80%	104,557	41,755	62,802	250%	615,807	682,236	(66,429)	90%
Net Revenue	(34,831)	(35,055)	225	99%	511,251	640,482	(129,231)	80%	104,557	41,755	62,802	250%	615,807	682,236	(66,429)	90%

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