

**Ladera Recreation District**  
**Budget vs. Actuals: Budget\_FY26\_P&L - FY26 P&L**  
 January 2026

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Revenue</b>				
<b>1100 Facility Rentals</b>				
1110 Pool Lease	3,506	2,320	1,186	151%
1120 Tennis Court Lease	2,269	3,030	(761)	75%
1130 Misc Facilities Rentals	1,525	157	1,368	---
1140 Party and event rentals	113	-	113	
<b>Total 1100 Facility Rentals</b>	<b>7,413</b>	<b>5,507</b>	<b>1,906</b>	<b>135%</b>
<b>1200 membership</b>				
1210 Drop In	117	70	47	167%
1220 Non-Residents	-	-	-	
1230 Residents	190	-	190	
<b>Total 1200 membership</b>	<b>307</b>	<b>70</b>	<b>237</b>	<b>---</b>
<b>1300 Programs</b>				
1310 Camp Ladera	-	-	-	
1320 Other Non-Aquatic Income	300	-	300	
1340 Masters Swim	665	800	(135)	83%
1350 Swim Lessons	2,360	1,500	860	157%
1360 Youth Swim Fitness	8,083	15,800	(7,717)	51%
1370 Other Aquatics Programs	120	250	(130)	48%
<b>Total 1300 Programs</b>	<b>11,528</b>	<b>18,350</b>	<b>(6,822)</b>	<b>63%</b>
<b>1400 Recreation Events</b>				
1410 Events	-	-	-	
1420 Vending Income	12	-	12	
<b>Total 1400 Recreation Events</b>	<b>12</b>	<b>-</b>	<b>12</b>	
<b>1500 Property Tax Revenue</b>				
1510 Homeowners Prop Tax Relie	237	200	37	118%
1520 Property Tax Rev Shift	56,638	52,100	4,538	109%
1530 Property Tax Secured	20,795	800	19,995	---
<b>Total 1500 Property Tax Revenue</b>	<b>77,669</b>	<b>53,100</b>	<b>24,569</b>	<b>146%</b>
<b>1600 Donations and Interest Income</b>				
1610 Donations	1,093	-	1,093	
1620 Interest Income	0	-	0	
<b>Total 1600 Donations and Interest Income</b>	<b>1,093</b>	<b>-</b>	<b>1,093</b>	
<b>Total Revenue</b>	<b>98,022</b>	<b>77,027</b>	<b>20,995</b>	<b>127%</b>
<b>Expenditures</b>				
<b>2100 Administration Expenses</b>				
2120 Audit		1,430	(1,430)	0%
2130 IT		70	(70)	0%
2140 Legal	201	420	(219)	48%
2150 Misc admin expenses	499	280	219	178%
2160 Office Supplies	115	280	(165)	41%
2170 Software Subscriptions	5,188	5,460	(272)	95%
<b>Total 2100 Administration Expenses</b>	<b>6,002</b>	<b>7,940</b>	<b>(1,938)</b>	<b>76%</b>
<b>2200 Bank Fees</b>				
2210 Bank Transaction Fees	762	2,200	(1,438)	35%
<b>Total 2200 Bank Fees</b>	<b>762</b>	<b>2,200</b>	<b>(1,438)</b>	<b>35%</b>
<b>2300 Employee Wages</b>				
2320 Lifeguards	7,141	5,550	1,591	129%
2330 Maintenance	2,206	2,300	(94)	96%
2350 Swim Instructors	2,576	2,400	176	107%
2360 Misc Aquatics		90	(90)	0%
2370 Misc Non-aquatics	60	100	(40)	60%
2380 Masters Coaches	377	700	(323)	54%
<b>Total 2300 Employee Wages</b>	<b>12,360</b>	<b>11,140</b>	<b>1,220</b>	<b>111%</b>
<b>2310 Manager</b>				
2311 General Manager	10,033	10,239	(206)	98%
2312 Aquatics and Accounting	4,879	5,035	(156)	97%

2313 Facilities and Operations	5,856	5,973	(117)	98%
<b>Total 2310 Manager</b>	<b>20,768</b>	<b>21,247</b>	<b>(479)</b>	<b>98%</b>
<b>2400 Payroll Expenses</b>				
2410 Payroll Fees	2,021	1,030	991	196%
2420 Payroll Taxes	2,534	2,620	(86)	97%
2440 Health Insurance	3,762	3,762	-	100%
<b>Total 2400 Payroll Expenses</b>	<b>8,317</b>	<b>7,412</b>	<b>905</b>	<b>112%</b>
<b>2500 Facilities Maintenance Expenses</b>				
2510 Custodial Services and Supply	3,684	4,120	(436)	89%
2520 Landscaping Services	1,725	2,520	(795)	68%
2530 General Repairs and Maintenance	877	5,590	(4,713)	16%
2540 Pool Maintenance				
2541 Pool Service	900	1,770	(870)	51%
2542 Pool Chemicals	228	1,150	(922)	20%
<b>Total 2540 Pool Maintenance</b>	<b>1,128</b>	<b>2,920</b>	<b>(1,792)</b>	<b>39%</b>
<b>Total 2500 Facilities Maintenance Expenses</b>	<b>7,414</b>	<b>15,150</b>	<b>(7,736)</b>	<b>49%</b>
<b>2600 Interest Expenses</b>	-	-	-	
<b>2650 County Fees</b>				
2651 protery Taxes	-	-	-	
2652 Permit Fees	2,112	2,200	(88)	96%
<b>Total 2650 County Fees</b>	<b>2,112</b>	<b>2,200</b>	<b>(88)</b>	<b>96%</b>
<b>2700 Program Expenses</b>				
2710 Summer Dolphins expenses	2,122	130	1,992	---
2720 Camp Ladera expenses				
2730 Staff Training/Team building expenses	73	280	(207)	26%
2740 Misc program expenses		190	(190)	0%
2750 Pool Equipment		330	(330)	0%
<b>Total 2700 Program Expenses</b>	<b>2,195</b>	<b>930</b>	<b>1,265</b>	<b>236%</b>
<b>2800 Recreation and Events Expenses</b>				
2810 Event Expenses	-	-	-	
2820 Vending Supplies	158	100	58	158%
2830 Misc Recreation Expenses		530	(530)	0%
<b>Total 2800 Recreation and Events Expenses</b>	<b>158</b>	<b>630</b>	<b>(472)</b>	<b>25%</b>
<b>2900 Utilities</b>				
2910 Garbage	663	830	(167)	80%
2920 PG&E electric	25	25	(0)	99%
2930 PG&E gas	10,201	10,760	(559)	95%
2940 Telephone/Internet	163	300	(137)	54%
2950 Water Service	1,202	1,100	102	109%
<b>Total 2900 Utilities</b>	<b>12,254</b>	<b>13,015</b>	<b>(761)</b>	<b>94%</b>
<b>Total Expenditures</b>	<b>72,342</b>	<b>81,863</b>	<b>(9,522)</b>	<b>88%</b>
<b>Net Operating Revenue</b>	<b>25,680</b>	<b>(4,837)</b>	<b>30,517</b>	<b>--</b>