

**Ladera Recreation District
Budget vs. Actuals: May 2026**

	May				Year-to-date			
	Actual	Budget	over Budget	% of Budget	Actual	Budget	over Budget	% of Budget
Revenue								
1100 Facility Rentals			-				-	
1110 Pool Lease	3,630	2,320	1,310	156%	21,326	11,600	9,726	184%
1120 Tennis Court Lease	2,164	3,030	(866)	71%	14,350	15,150	(800)	95%
1130 Misc Facilities Rentals	1,875	1,880	(5)	100%	8,825	9,400	(575)	94%
1140 Party and event rentals	2,715	-	2,715		5,584	-	5,584	
Total 1100 Facility Rentals	10,383	7,230	3,153	144%	50,085	36,150	13,935	139%
1200 membership		-	-			-	-	
1210 Drop In	865	1,020	(156)	85%	2,291	1,730	561	132%
1220 Non-resident	8,800	19,460	(10,660)	45%	461,863	498,500	(36,637)	93%
1230 Residents	13,350	31,800	(18,450)	42%	280,041	271,300	8,741	103%
Total 1200 membership	23,015	52,280	(29,266)	44%	744,195	771,530	(27,335)	96%
1300 Programs		-	-			-	-	
1310 Camp Ladera	13,941	7,900	6,041	176%	44,051	70,400	(26,349)	63%
1320 Other Non-Aquatic Income	80	-	80		710	-	710	
1330 Summer Dolphins	7,930	15,700	(7,770)	51%	37,480	45,800	(8,320)	82%
1340 Masters Swim	650	1,100	(450)	59%	4,030	4,400	(370)	92%
1350 Swim Lessons	4,450	7,600	(3,150)	59%	21,475	15,000	6,475	143%
1360 Youth Swim Fitness		-	-		26,028	29,400	(3,372)	89%
1370 Other Aquatics Programs	35	250	(215)	14%	780	1,250	(470)	62%
Total 1300 Programs	27,086	32,550	(5,464)	83%	134,554	166,250	(31,696)	81%
1400 Recreation Events		-	-			-	-	
1410 Events	270	500	(230)	54%	600	500	100	120%
1420 Vending Income	360	-	360		1,176	-	1,176	
Total 1400 Recreation Events	630	500	130	126%	1,776	500	1,276	355%
1500 Property Tax Revenue		-	-			-	-	
1510 Homeowners Prop Tax Relie	237	200	37	118%	473	400	73	118%
1520 Property Tax Rev Shift		-	-		56,638	52,100	4,538	109%
1530 Property Tax Secured	28,256	23,900	4,356	118%	139,687	131,200	8,487	106%
1540 Property Tax Unsecured		-	-		331	700	(369)	47%
Total 1500 Property Tax Revenue	28,492	24,100	4,392	118%	197,129	184,400	12,729	107%
1600 Donations and Interest Income		-	-			-	-	
1610 Donations		-	-		4,093	3,500	593	117%
1620 Interest Income	0	-	0		14,293	10,800	3,493	132%
Total 1600 Donations and Interest	0	-	0		18,386	14,300	4,086	129%
Total Revenue	89,606	116,660	(27,054)	77%	1,146,125	1,173,130	(27,005)	98%
Expenditures								
2100 Administration Expenses		-	-			-	-	
2120 Audit	1,961	1,430	531	137%	9,839	7,150	2,689	138%
2130 IT	200	70	130	286%	200	350	(150)	57%
2140 Legal		420	(420)	0%	1,386	2,100	(714)	66%
2150 Misc admin expenses	77	280	(203)	27%	1,485	1,400	85	106%
2160 Office Supplies	334	280	54	119%	951	1,400	(449)	68%
2170 Software Subscriptions	615	730	(115)	84%	8,610	8,380	230	103%
Total 2100 Administration Expenses	3,187	3,210	(23)	99%	22,470	20,780	1,690	108%

2200 Bank Fees			-				-	
2210 Bank Transaction Fees	2,805	3,840	(1,035)	73%	24,101	26,740	(2,639)	90%
2220 Insurance		-	-		1,903	1,430	473	133%
Total 2200 Bank Fees	2,805	3,840	(1,035)	73%	26,004	28,170	(2,166)	92%
2300 Employee Wages			-				-	
2320 Lifeguards	12,919	15,790	(2,871)	82%	59,999	44,810	15,189	134%
2330 Maintenance	2,746	2,900	(154)	95%	13,987	12,400	1,587	113%
2340 Camp Counselor		-	-		709	-	709	
2350 Swim Instructors	3,133	3,730	(598)	84%	15,708	11,820	3,888	133%
2360 Misc Aquatics	28	90	(62)	31%	589	450	139	131%
2370 Misc Non-aquatics	120	100	20	120%	960	500	460	192%
2380 Masters Coaches	692	700	(8)	99%	3,198	3,500	(302)	91%
2390 Swim Coaches	576	-	576		1,303	-	1,303	
Total 2300 Employee Wages	20,214	23,310	(3,096)	87%	96,452	73,480	22,972	131%
2310 Manager			-				-	
2311 General Manager	10,239	15,358	(5,119)	67%	56,107	56,313	(206)	100%
2312 Aquatics and Accounting	5,035	7,552	(2,517)	67%	27,536	27,692	(156)	99%
2313 Facilities and Operations	5,973	8,959	(2,987)	67%	32,734	32,851	(117)	100%
2314 Healthcare & Benefits	3,762	3,762	-	100%	18,809	18,809	-	100%
Total 2310 Manager	25,008	35,632	(10,623)	70%	135,186	135,666	(479)	100%
2400 Payroll Expenses			-				-	
2410 Payroll Fees	1,174	1,550	(376)	76%	5,634	5,670	(36)	99%
2420 Payroll Taxes	3,172	5,110	(1,938)	62%	16,394	16,800	(407)	98%
2430 Payroll Liabilities	1,400		1,400		1,751		1,751	
Total 2400 Payroll Expenses	5,745	6,660	(915)	86%	23,778	22,470	1,308	106%
2500 Facilities Maintenance Expenses			-				-	
2510 Custodial Services and Supply	217	4,120	(3,903)	5%	11,079	20,600	(9,521)	54%
2520 Landscaping Services	1,250	2,520	(1,270)	50%	8,450	12,600	(4,150)	67%
2530 General Repairs & Maintenance	357	5,590	(5,233)	6%	12,584	27,950	(15,366)	45%
2540 Pool Maintenance			-				-	
2541 Pool Service	900	1,770	(870)	51%	8,052	8,850	(798)	91%
2542 Pool Chemicals	802	1,150	(349)	70%	5,832	5,750	82	101%
Total 2540 Pool Maintenance	1,702	2,920	(1,219)	58%	13,884	14,600	(716)	95%
Total 2500 Facilities Maintenance Expenses	3,525	15,150	(11,625)	23%	45,997	75,750	(29,753)	61%
2600 Interest Expenses		-	-		12,913	13,500	(587)	96%
2650 County Fees			-				-	
2651 Property Tax		-	-			2,500	(2,500)	0%
2652 Permit Fees		-	-		2,112	2,200	(88)	96%
Total 2650 County Fees	-	-	-		2,112	4,700	(2,588)	45%
2700 Program Expenses			-				-	
2710 Summer Dolphins expenses	(385)	3,670	(4,055)	-10%	599	4,960	(4,361)	12%
2720 Camp Ladera Expenses	90	3,310	(3,220)	3%	893	3,310	(2,417)	27%
2730 Staff Training & Team Building expenses		280	(280)	0%	154	1,400	(1,246)	11%
2740 Misc program expenses		190	(190)	0%	44	950	(906)	5%
2750 Pool Equipment	954	330	624	289%	4,136	1,650	2,486	251%
Total 2700 Program Expenses	659	7,780	(7,121)	8%	5,826	12,270	(6,444)	47%

2800 Recreation and Events Expenses								
2810 Event expenses	3,190	1,620	1,570	197%	4,274	2,190	2,084	195%
2820 Vending Supplies	396	1,000	(604)	40%	1,619	1,600	19	101%
2830 Misc Recreation Expenses	577	530	47	109%	1,191	2,650	(1,459)	45%
Total 2800 Recreation and Events Expenses	4,162	3,150	1,012	132%	7,084	6,440	644	110%
2900 Utilities								
2910 Garbage	713	870	(157)	82%	3,516	4,310	(794)	82%
2920 PG&E electric	24	25	(1)	95%	126	125	1	101%
2930 PG&E gas	5,640	5,770	(130)	98%	43,039	48,070	(5,031)	90%
2940 Telephone/Internet	163	300	(137)	54%	866	1,500	(634)	58%
2950 Water Service	1,839	1,540	299	119%	7,435	5,610	1,825	133%
Total 2900 Utilities	8,379	8,505	(126)	99%	54,982	59,615	(4,633)	92%
Total Expenditures	73,686	107,237	(33,551)	69%	432,805	452,841	(20,036)	96%
Net Operating Revenue	15,920	9,423	6,497	169%	713,320	720,289	(6,969)	99%
Other Revenue								
3000 Other Income		-	-		211		211	
Total Other Revenue					211	-	211	
Other Expenditures								
Total Other Expenditures	-	-	-		211	-	211	
Net Other Revenue	-	-	-		(211)	-	(211)	
Net Revenue	15,920	9,423	6,497	169%	713,532	720,289	(6,758)	