Ladera Recreation District: Budget vs Actuals

January - October, 2026

	Oct-26				Year to date			
Revenue	**Actual**	**Budget**	**over Budget**	**% of Budget**	**Actual**	**Budget**	**over Budget**	**% of Budget**
1100 Facility Rentals			-				-	
1110 Pool Lease	4,826	2,320	2,506	208%	30,958	16,240	14,718	191%
1120 Tennis Court Lease	2,578	3,030	(452)	85%	28,357	30,300	(1,943)	94%
1130 Misc Facilities Rentals	1,825	1,880	(55)	97%	15,050	13,160	1,890	114%
1140 Party and event rentals	2,265	-	2,265		15,567	-	15,567	
Total 1100 Facility Rentals	**11,494**	**7,230**	**4,264**	**159%**	**89,932**	**59,700**	**30,232**	**151%**
1200 membership		-	-			-	-	
1210 Drop In	160	450	(290)	36%	6,341	9,510	(3,169)	67%
1220 Non-resident	3,043	3,460	(417)	88%	515,019	544,760	(29,741)	95%
1230 Residents		800	(800)	0%	285,470	298,900	(13,430)	96%
Total 1200 membership	**3,203**	**4,710**	**(1,507)**	**68%**	**806,830**	**853,170**	**(46,340)**	**95%**
1300 Programs			-				-	
1310 Camp Ladera					106,763	109,100	(2,337)	98%
1320 Other Non-Aquatic Income					710	-	710	
1330 Summer Dolphins	75	-	75		63,444	68,000	(4,556)	93%
1340 Masters Swim	775	1,300	(525)	60%	8,000	9,100	(1,100)	88%
1350 Swim Lessons	2,775	1,100	1,675	252%	48,370	36,900	11,470	131%
1360 Youth Swim Fitness	2,731	3,700	(969)	74%	43,124	51,100	(7,976)	84%
1370 Other Aquatics Programs	790	250	540	316%	4,020	2,500	1,520	161%
Total 1300 Programs	**7,146**	**6,350**	**796**	**113%**	**274,431**	**276,700**	**(2,269)**	**99%**
1400 Recreation Events			-				-	
1410 Events	1,808	-	1,808		4,867	2,500	2,367	195%
1420 Vending Income	245	-	245		5,789	-	5,789	
Total 1400 Recreation Events	**2,053**	**-**	**2,053**		**10,656**	**2,500**	**8,156**	**426%**
1500 Property Tax Revenue			-				-	
1510 Homeowners Prop Tax Relie					575	500	75	115%
1520 Property Tax Rev Shift					113,809	105,100	8,709	108%
1530 Property Tax Secured	348	100	248	348%	144,013	136,400	7,613	106%
1540 Property Tax Unsecured	9,092	10,400	(1,308)	87%	9,738	11,200	(1,462)	87%
Total 1500 Property Tax Revenue	**9,440**	**10,500**	**(1,060)**	**90%**	**268,135**	**253,200**	**14,935**	**106%**
1600 Donations and Interest Income			-				-	
1610 Donations					5,293	3,500	1,793	151%
1620 Interest Income	18,307	13,800	4,507	133%	63,502	37,900	25,602	168%
Total 1600 Donations and Interest Income	**18,307**	**13,800**	**4,507**	**133%**	**68,795**	**41,400**	**27,395**	**166%**
Total Revenue	**51,643**	**42,590**	**9,053**	**121%**	**1,518,778**	**1,486,670**	**32,108**	**102%**

Expenditures

2100 Administration Expenses			-				-	
2120 Audit		1,430	(1,430)	0%	11,674	14,300	(2,626)	82%
2130 IT		70	(70)	0%	200	700	(500)	29%
2140 Legal	412	420	(8)	98%	2,861	4,200	(1,339)	68%
2150 Misc admin expenses	99	280	(181)	36%	2,316	2,800	(484)	83%
2160 Office Supplies	106	280	(174)	38%	2,459	2,800	(341)	88%
2170 Software Subscriptions	534	730	(196)	73%	15,293	16,760	(1,467)	91%
Total 2100 Administration Expenses	**1,151**	**3,210**	**(2,059)**	**36%**	**34,803**	**41,560**	**(6,757)**	**84%**
2200 Bank Fees			-				-	
2210 Bank Transaction Fees	893	500	393	179%	32,422	33,450	(1,028)	97%
2220 Insurance					31,471	21,130	10,341	149%
2230 Taxes					2,500	2,500	-	100%
Total 2200 Bank Fees	**893**	**500**	**393**	**179%**	**66,393**	**57,080**	**9,313**	**116%**
2300 Employee Wages			-				-	
2320 Lifeguards	16,078	11,740	4,338	137%	167,665	137,780	29,885	122%
2330 Maintenance	4,099	3,920	179	105%	28,811	28,150	661	102%
2340 Camp Counselor	270	-	270		32,537	24,000	8,537	136%
2350 Swim Instructors	4,320	3,680	640	117%	37,764	29,630	8,134	127%
2360 Misc Aquatics	877	90	787	---	2,852	900	1,952	317%
2370 Misc Non-aquatics	165	100	65	165%	1,125	1,000	125	112%
2380 Masters Coaches	1,012	700	312	145%	6,884	7,000	(116)	98%
2390 Swim Coaches	106	500	(394)	21%	22,553	28,700	(6,147)	79%
Total 2300 Employee Wages	**26,927**	**20,730**	**6,197**	**130%**	**300,190**	**257,160**	**43,030**	**117%**
2310 Manager			-				-	
2311 General Manager	15,358	15,358	(0)	100%	113,670	112,626	1,044	101%
2312 Aquatics and Accounting	9,617	7,552	2,064	127%	59,518	55,383	4,135	107%
2313 Facilities and Operations	8,959	8,959	(0)	100%	66,435	65,703	733	101%
2314 Healthcare & Benefits	2,157	3,762	(1,605)	57%	32,803	37,619	(4,816)	87%
Total 2310 Manager	**36,091**	**35,632**	**459**	**101%**	**272,427**	**271,331**	**1,095**	**100%**
2400 Payroll Expenses			-				-	
2410 Payroll Fees	1,737	1,550	187	112%	11,915	11,340	575	105%
2420 Payroll Taxes	4,656	4,780	(124)	97%	41,217	43,950	(2,733)	94%
2430 Payroll Liabilities	(84)		(84)		1,680		1,680	
Total 2400 Payroll Expenses	**6,309**	**6,330**	**(21)**	**100%**	**54,812**	**55,290**	**(478)**	**99%**
2500 Facilities Maintenance Expenses			-				-	
2510 Custodial Services and Supply	2,992	4,120	(1,128)	73%	33,439	41,200	(7,761)	81%
2520 Landscaping Services	1,825	2,520	(695)	72%	18,509	25,200	(6,691)	73%
2530 General Repairs and Maintenance	1,620	5,590	(3,970)	29%	21,926	55,900	(33,974)	39%
2540 Pool Maintenance			-				-	
2541 Pool Service	995	1,770	(775)	56%	16,183	17,700	(1,517)	91%
2542 Pool Chemicals	1,848	1,150	698	161%	17,484	11,500	5,984	152%
Total 2540 Pool Maintenance	**2,843**	**2,920**	**(77)**	**97%**	**33,666**	**29,200**	**4,466**	**115%**
Total 2500 Facilities Maintenance Expenses	**9,281**	**15,150**	**(5,869)**	**61%**	**107,540**	**151,500**	**(43,960)**	**71%**

2600 Interest Expenses	12,571	13,500	(929)	93%	25,485	27,000	(1,515)	94%
2650 County Fees			-				-	
2651 Property Tax	3,802	8,000	(4,198)	48%	3,802	8,000	(4,198)	48%
2652 Permit Fees					2,112	2,200	(88)	96%
Total 2650 County Fees	**3,802**	**8,000**	**(4,198)**	**48%**	**5,914**	**10,200**	**(4,286)**	**58%**
2700 Program Expenses			-				-	
2710 Summer Dolphins expenses					11,087	16,000	(4,913)	69%
2720 Camp Ladera Expenses					10,135	8,400	1,735	121%
2730 Staff Training & Team Building expenses		280	(280)	0%	184	2,800	(2,616)	7%
2740 Misc program expenses		190	(190)	0%	-	1,900	(1,900)	0%
2750 Pool Equipment	172	330	(158)	52%	4,989	3,300	1,689	151%
Total 2700 Program Expenses	**172**	**800**	**(628)**	**22%**	**26,395**	**32,400**	**(6,005)**	**81%**
2800 Recreation and Events Expenses			-				-	
2810 Event expenses	2,614	2,480	134	105%	23,798	17,790	6,008	134%
2820 Vending Supplies	232	-	232		3,458	2,800	658	123%
2830 Misc Recreation Expenses	279	530	(251)	53%	3,837	5,300	(1,463)	72%
Total 2800 Recreation and Events Expenses	**3,124**	**3,010**	**114**	**104%**	**31,092**	**25,890**	**5,202**	**120%**
2900 Utilities			-				-	
2910 Garbage	1,070	870	200	123%	9,196	8,660	536	106%
2920 PG&E electric	25	25	(0)	99%	45,931	48,025	(2,094)	96%
2930 PG&E gas	2,631	1,740	891	151%	54,269	59,770	(5,502)	91%
2940 Telephone/Internet	165	300	(135)	55%	1,635	3,000	(1,365)	54%
2950 Water Service	2,500	2,840	(340)	88%	20,509	20,260	249	101%
Total 2900 Utilities	**6,389**	**5,775**	**614**	**111%**	**131,539**	**139,715**	**(8,176)**	**94%**
Total Expenditures	**106,711**	**112,637**	**(5,926)**	**95%**	**1,056,591**	**1,069,126**	**(12,535)**	**99%**
Net Operating Revenue	**(55,067)**	**(70,047)**	**14,980**	**79%**	**462,188**	**417,544**	**44,644**	**111%**
Other Revenue								
3000 Other Income					211		211	
Total Other Revenue					**211**	**-**	**211**	
Other Expenditures								
Net Other Revenue					**211**	**-**	**211**	
Net Revenue	**(55,067)**	**(70,047)**	**14,980**	**79%**	**462,399**	**417,544**	**44,855**	**111%**