



FY 2026 PARKS & RECREATION PROFIT & LOSS STATEMENT - PROPOSED

AS OF 05.05.25

PROJECT	PROJECT TITLE	REVENUE	EXPENDITURES	NET
100-46505	ART CLASSES		10014321	
ARTC01	CERAMICS	\$260,000	\$287,837	-\$27,837
ARTC02	DRAWING/PAINTING	90,000	83,810	6,190
ARTC99	PAYROLL & ADMINISTRATIVE OVERHEAD*		99,843	(99,843)
	TOTAL	\$350,000	\$471,490	-\$121,490

100-46501	RESERVATIONS		10014314	
RESV01	OUTDOOR PICNIC RENTALS	\$28,000	-	\$28,000
RESV02	FIELD RENTALS	580,000	48,500	531,500
RESV03	CUSTOM BANNER HANGING	13,800	-	13,800
RESV04	SAND DUNE RESERVATIONS	13,000	-	13,000
RESV05	MIRA COSTA POOL RENTALS	-	-	-
RESV07	OUTDOOR FITNESS RESERVATIONS	600	-	600
RESV08	INDOOR FACILITY RENTALS	25,000	25,800	(800)
RESV98	OPERATIONS*	-	101,007	(101,007)
RESV99	PAYROLL & ADMINISTRATIVE OVERHEAD*	-	278,496	(278,496)
	TOTAL	\$660,400	\$453,803	\$206,597

100-46503	YOUTH & TEEN PROGRAMS		10014313	
YTCP01	REC SPECIAL ACTIVITIES	-	-	-
YTCP02	TEEN CTR SUMMER	\$40,000	\$20,600	\$19,400
YTCP03	TEEN CTR SCHOOL YEAR	30,000	18,150	11,850
YTCP05	FAMILY CAMP	8,000	6,000	2,000
YTCP06	AFTERSCHOOL REC	300,000	276,255	23,745
YTCP08	REC SUMMER	250,000	148,581	101,419
YTCP99	PAYROLL & ADMINISTRATIVE OVERHEAD*	-	178,211	(178,211)
	TOTAL	\$628,000	\$647,797	-\$19,797

100-46504	TENNIS		10014333	
TENS01	LIVE OAK TENNIS	\$150,000	\$148,460	\$1,540
TENS02	MIRA COSTA TENNIS	40,000	49,078	(9,078)
TENS03	MANHATTAN HEIGHTS TENNIS	35,000	8,000	27,000
TENS04	TENNIS TOURNEY	10,000	17,500	(7,500)
TENS05	TENNIS LESSONS	450,000	200,000	250,000
TENS06	SUMMER TENNIS CAMPS	200,000	150,000	50,000
TENS07	PICKLEBALL	180,000	162,108	17,892
TENS98		-	4,654	(4,654)
TENS99	PAYROLL & ADMINISTRATIVE OVERHEAD*	-	40,339	(40,339)
	TOTAL	\$1,065,000	\$780,139	\$284,861



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PROJECT	PROJECT TITLE	REVENUE	EXPENDITURES	NET
100-46510	OLDER ADULTS PROGRAM		10014350	
OAPS01	SWING & SWAY	-	-	-
OAPS02	SR EVENTS	\$7,000	\$29,740	-\$22,740
OAPS03	BUS EXCURSIONS-ALL	-	-	-
OAPS04	BUS EXCURSIONS - OA ONLY	8,000	26,425	(18,425)
OAPS05	CLASSES & COMMUNITY PROGRAMS	105,000	44,440	60,560
OAPS99	PAYROLL & ADMINISTRATIVE OVERHEAD*	-	71,768	(71,768)
TOTAL		\$120,000	\$172,373	-\$52,373

100-46508	SWIMMING		10014332	
SWIM01	SUMMER	\$230,000	\$167,963	\$62,037
SWIM02	MASTERS SWIM	42,000	37,484	4,516
SWIM03	SWIM TEAM	200,000	134,913	65,087
SWIM04	BIRTHDAY PARTIES	20,000	9,011	10,989
SWIM05	FALL	100,000	14,940	85,060
SWIM06	SPRING	70,000	14,940	55,060
SWIM07	WINTER	70,000	14,171	55,829
SWIM08	POOL OPERATIONS	10,000	145,987	(135,987)
SWIM98		-	30	(30)
SWIM99	PAYROLL & ADMINISTRATIVE OVERHEAD*	-	219,635	(219,635)
TOTAL		\$742,000	\$759,074	-\$17,074

100-46506	SPORT LEAGUES & TOURNAMENTS		10014330	
SPLT01	6-MAN	\$59,000	\$31,000	\$28,000
SPLT02	SLO-PITCH LEAGUES	25,000	17,700	7,300
SPLT03	MAN OPEN VB TOURNEY	10,000	15,000	(5,000)
SPLT04	7 ON 7 SOCCER	70,000	45,675	24,325
SPLT05	SUMMER SUNSET BASKETBALL LEAGUE	35,000	17,000	18,000
SPLT06	KICKBALL LEAGUE	7,500	5,000	2,500
SPLT07	FATHER'S DAY VB TOURNAMENT	-	-	-
SPLT08	JR 6-MAN	6,000	5,500	500
SPLT09	PICKLEBALL LEAGUE	5,000	2,500	2,500
SPLT98		-	6,741	(6,741)
SPLT99	PAYROLL & ADMINISTRATIVE OVERHEAD*	-	83,802	(83,802)
TOTAL		\$217,500	\$229,918	-\$12,418



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PROJECT	PROJECT TITLE	REVENUE	EXPENDITURES	NET
100-46502 ENRICHMENT CLASSES		10014312		
ENRC03	EDUCATION	\$250,000	\$166,023	\$83,977
ENRC06	DANCE	20,000	8,000	12,000
ENRC09	MUSIC	40,000	20,000	20,000
ENRC99	PAYROLL & ADMINISTRATIVE OVERHEAD*	-	69,928	(69,928)
TOTAL		\$310,000	\$263,951	\$46,049
100-46507 SPORT & FITNESS CLASSES		10014331		
SPTC01	AQUALETICS	\$90,000	\$68,880	\$21,120
SPTC02	SURFING & VOLLEYBALL CAMP	73,000	53,000	20,000
SPTC03	SOCCER-BRIT WEST	70,000	55,000	15,000
SPTC04	YOUTH VOLLEYBALL	55,000	20,000	35,000
SPTC07	ADULT FITNESS	20,000	17,000	3,000
SPTC08	MARTIAL ARTS	10,000	5,000	5,000
SPTC11	YOUTH SPORTS	140,000	60,000	80,000
SPTC12	YOGA	25,000	9,000	16,000
SPTC15	EXTREME SPORTS	13,000	10,000	3,000
SPTC16	ADULT VOLLEYBALL	140,000	55,000	85,000
SPTC17	LACROSSE	32,000	25,000	7,000
SPTC18	BASEBALL CAMP	-	-	-
SPTC98	OPERATIONS*	-	-	-
SPTC99	PAYROLL & ADMINISTRATIVE OVERHEAD*	-	105,363	(105,363)
TOTAL		\$668,000	\$483,243	\$184,757
GRAND TOTAL		\$4,760,900	\$4,261,788	\$499,112

APPROVED BY:

Signed by:

Mark Leyman

Mark Leyman, Director of Parks & Recreation

5/7/2025

Date