



# **Preliminary Budget 2007/2008**

**Hayward Area Recreation and Park District**

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
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PRELIMINARY OPERATING BUDGET 2007/2008  
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May 8, 2007

Fellow Citizens:

This fiscal year 2007/2008 Preliminary Budget was adopted by the Board of Directors on May 7, 2007, and is hereby made available for public inspection as directed by Article V, Section I of the District's Bylaws and the Public Resources Code of the State of California.

The State of California's Educational Revenue Augmentation Fund (ERAF), signed into law in 1992, mandates a major portion of our District's property tax revenue be transferred to finance public schools. In fiscal year 2006/2007, forty-three cents of every dollar, or \$10.8 million of the Hayward Area Recreation and Park District's property tax dollars, will have been transferred to the State. And, through June 30, 2007, more than \$101.7 million will have been transferred to the State over the years.

The permanent annual shift of property tax revenue from the District continues to severely restrict the District's day-to-day maintenance and operations as well as our Capital Outlay program.

However, in keeping with the priorities set forth by the Board of Directors, this budget emphasizes meeting our outstanding legal obligations and maintaining existing parks, recreation facilities and programs at the highest possible level within existing funding. Continuation of programs to address the needs of the youth of our community is also an ongoing priority of the Board of Directors.

On April 9, 2007 and April 23, 2007, the Board of Directors and District Staff met in Budget Work Sessions, which resulted in this budget. The budget is the District's financial plan for the period from July 1, 2007 through June 30, 2008, and consists of: (1) A summary of the anticipated total revenue and expenditures for this period; (2) The Operating Budget which reflects the revenue and expenses planned for the day-to-day operations of the District; (3) The Capital Outlay Budget which shows the planned revenue and expenses for land acquisitions, and the construction, development and improvement of buildings owned or leased by the District.

Funds for the day-to-day operations have been estimated to be \$22,904,002. Acquisitions, construction and improvements are planned to be \$2,997,529. Other Postemployment Benefit (OPEB) Reserve of \$2,400,000 and Appropriation for Contingency of \$1,896,490 are also included in the Budget. The combined total plan for the fiscal year 2007/2008 Budget is \$30,198,021.

Revenue to provide for these requirements is expected to come from: (1) property taxes, \$17,085,850, which is an increase of \$465,600, or 2.8%, from the fiscal year 2006/2007 Revised Budget; (2) prior year fund, \$4,623,888; (3) fees and charges, \$6,481,002; (4) capital outlay grants, in-lieu fees of \$1,378,000 and (5) other miscellaneous sources, \$629,281.

On Monday, July 23, 2007, at 7:30 p.m., the Board of Directors will meet in the District Administrative Office at 1099 E Street, Hayward, California, during which time a public hearing will be conducted to consider comments from the public regarding this budget.

The Board of Directors and Staff of the Hayward Area Recreation and Park District appreciate the assistance and suggestions provided by our constituents throughout this past year. It has played a significant part in allowing us to continue to provide quality recreation and park programs, activities and facilities.

Respectfully submitted,

Board of Directors  
Hayward Area Recreation and Park District

Richard H. Sheridan, President

Louis M. Andrade, Vice-President

Carol A. Pereira, Secretary

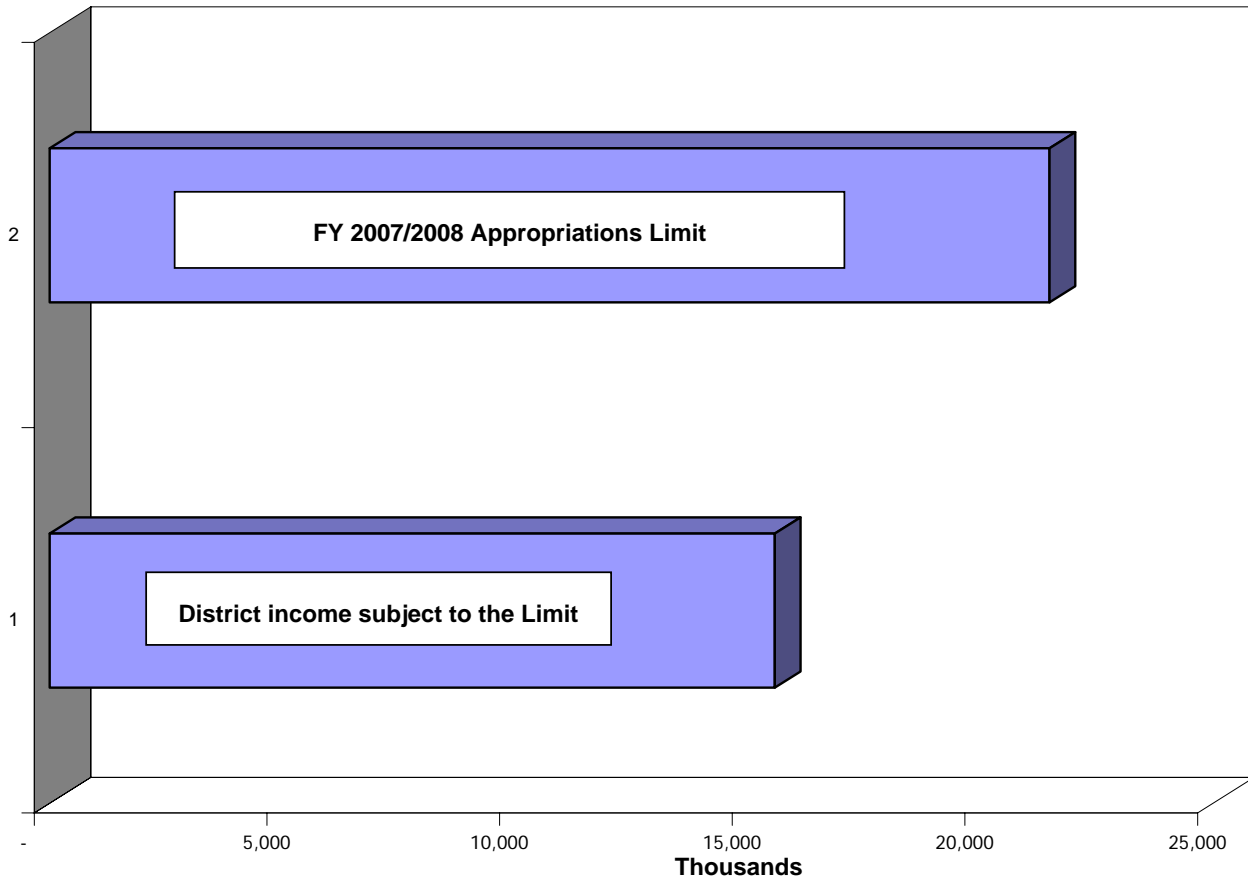
Minane Jameson, Director

Douglas F. Morrisson, Director

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
SUMMARY OF INCOME AND EXPENDITURES**

	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b>Income</b>				
<b>Current Year Income</b>				
Tax Revenue	\$ 10,776,027	\$ 11,787,650	\$ 13,270,100	\$ 13,715,850
Special Assessment Tax Revenue	3,336,458	3,400,000	3,350,150	3,370,000
Capital Outlay Fund-Grants, In Lieu and Others (page C2)	757,473	-	697,643	1,378,000
Alameda Co. Grant/Volunteer Coord.	166,977	-	107,922	51,760
Concessions	22,861	23,500	22,500	22,500
Kennedy Amusement Park	299,208	315,000	299,500	315,750
Other Park Operations	189,482	131,000	229,000	245,000
Private Contributions	188,828	-	109,211	-
Interest	191,440	120,500	173,500	173,500
Program Registrations & Admission	2,628,161	2,332,800	2,497,100	2,541,670
Golf Income	3,127,317	3,057,280	3,022,880	2,708,282
Swim Centers	660,467	610,500	636,500	641,500
Use of Equipment and Facilities	280,352	268,700	269,800	273,800
Contractual Rent/Leases - Building & Grounds	90,295	104,072	114,849	118,812
Miscellaneous	190,062	14,850	85,909	17,709
<b>Total Current Year Income</b>	<b>\$ 22,905,408</b>	<b>\$ 22,165,852</b>	<b>\$ 24,886,564</b>	<b>\$ 25,574,133</b>
<b>Prior Year Fund Carried Over</b>				
Appropriation for Contingencies	\$ 3,524,869	\$ 3,796,903	\$ 3,796,903	\$ 4,623,888
Interfund Transfer				
<b>Total Prior Year Funds</b>	<b>\$ 3,524,869</b>	<b>\$ 3,796,903</b>	<b>\$ 3,796,903</b>	<b>\$ 4,623,888</b>
<b>Total Income</b>	<b>\$ 26,430,277</b>	<b>\$ 25,962,755</b>	<b>\$ 28,683,467</b>	<b>\$ 30,198,021</b>
<b>Expenditures and Encumbrances</b>				
<b>Capital Fund Expenditures and Encumbrances (page C2)</b>				
Interfund Transfer				
From General Fund to Capital Fund	\$ 814,436	\$ 1,520,029	\$ 1,197,364	\$ 1,619,529
Multi Year Projects				
Park Maintenance Assessment Fund Interest Encumbrance				
Promissary Note Redemption Fund Interest Encumbrance			-	-
From Grants, In Lieu and Others	764,251		697,643	1,378,000
<b>Total Capital Expenditure and Encumbrances</b>	<b>\$ 1,578,687</b>	<b>\$ 1,520,029</b>	<b>\$ 1,895,007</b>	<b>\$ 2,997,529</b>
<b>Operating Expenditures and Encumbrances</b>				
Salary, Wages & Benefits	\$ 14,494,654	\$ 15,210,415	\$ 15,022,128	\$ 15,744,190
Services and Supplies	6,241,119	6,045,042	6,573,444	6,573,812
Internal Service Fund-Insurance	125,915	300,000	339,000	388,000
Equipment	192,999	183,500	230,000	198,000
<b>Total Operating Expenditures and Encumbrances</b>	<b>\$ 21,054,688</b>	<b>\$ 21,738,957</b>	<b>\$ 22,164,572</b>	<b>\$ 22,904,002</b>
<b>Total Capital and Operating Expenditures and Encumbrances</b>	<b>\$ 22,633,375</b>	<b>\$ 23,258,986</b>	<b>\$ 24,059,579</b>	<b>\$ 25,901,531</b>
<b>Other Postemployment Benefit (OPEB) Reserve</b>		<b>\$ 1,400,000</b>		<b>\$ 2,400,000</b>
<b>Appropriation for Contingencies</b>	<b>\$ 3,796,903</b>	<b>\$ 1,303,769</b>	<b>\$ 4,623,888</b>	<b>\$ 1,896,490</b>
<b>Total Expenditures, Encumbrances, Reserve and Appropriation for Contingencies</b>	<b>\$ 26,430,277</b>	<b>\$ 25,962,755</b>	<b>\$ 28,683,467</b>	<b>\$ 30,198,021</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
APPROPRIATIONS LIMIT COMPARISON**

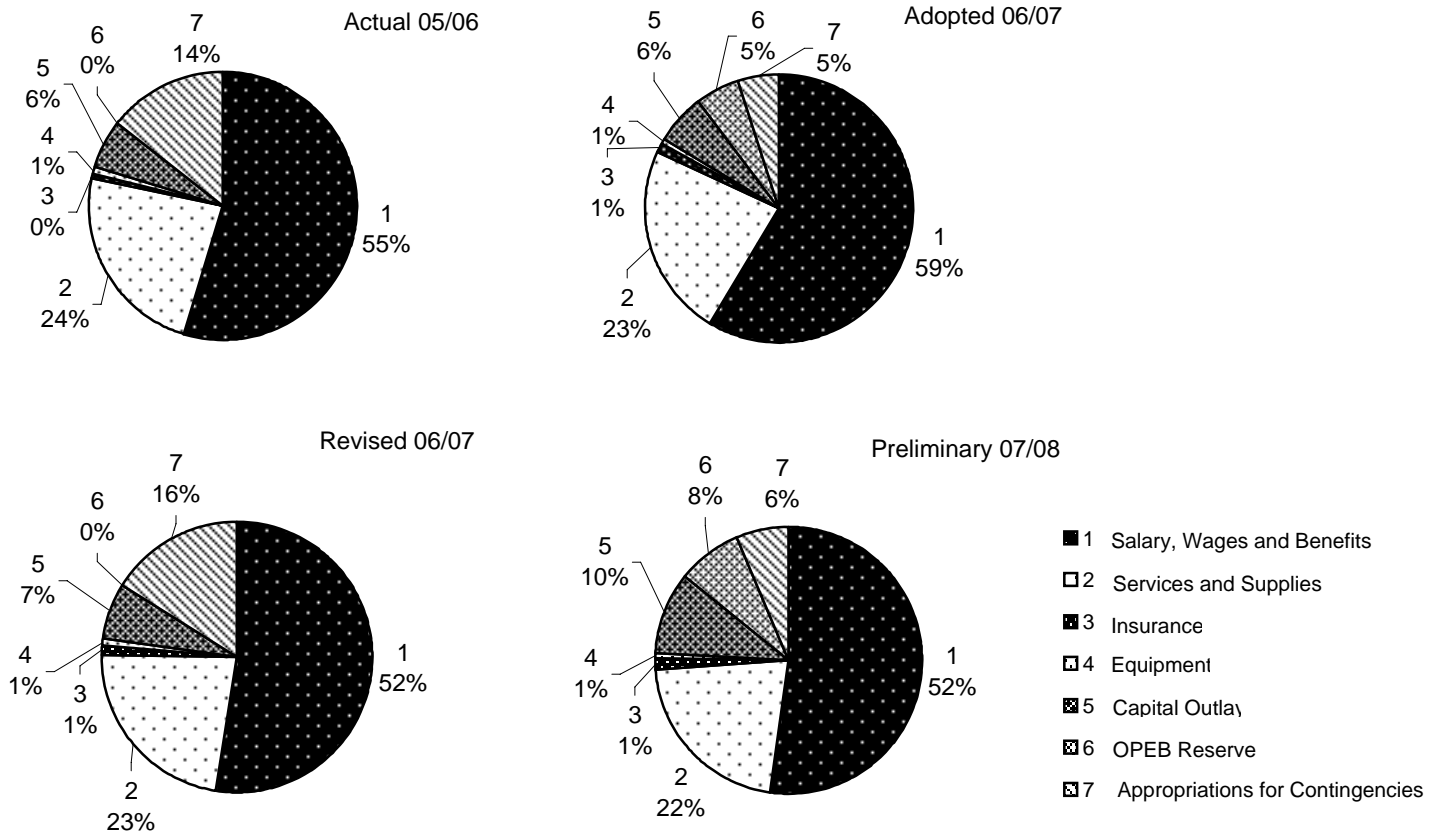


On May 1st each year the State of California Department of Finance issues price and population data to local governments to be used in determining their Appropriations Limits.

The top graph on this chart represents the District's FY 2007/08 Appropriations Limit of \$21,484,720.

The bottom graph represents the FY 2007/08 District income subjected to the Limit, \$15,583,027, which is below the Limit by \$5,901,693.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
DISTRICT SUMMARY OF INCOME AND EXPENDITURES**



This chart reflects total District expenditures by category from the FY 2005/06 Actuals to the FY 2007/08 Preliminary Budget.

In the FY 2007/08 Preliminary Budget:

Total budget expenditures are \$30,198,021, an increase of 5.28% from the FY 2006/07 Revised Budget.

Salary, Wages and Benefits are to increase by 4.81% and Service and Supplies are to increase by 0.01%.

Insurance funding is to increase by \$49,000 from the FY 2006/07 Revised Budget.

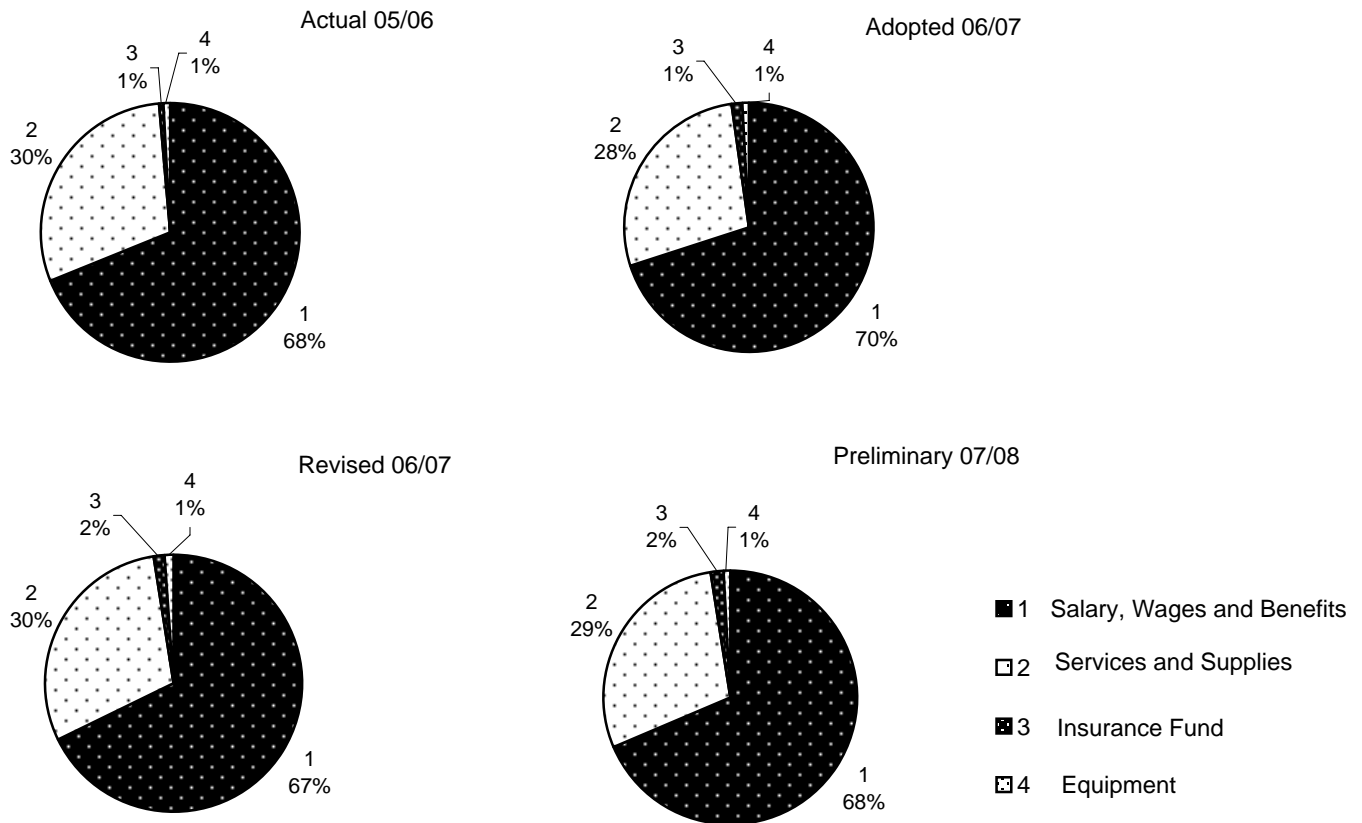
Equipment is to decrease by 13.91% from the FY 2006/07 Revised Budget.

The Capital Outlay Budget is \$1,102,522 over the FY 2006/07 Revised Budget. Due to the uncertainty of grant available, some capital projects are not included in the budget until the funds are actually received.

OPEB reserve is \$2,400,000.

Appropriations for Contingencies is \$1,896,490.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
DISTRICT OPERATING EXPENDITURES**



This chart shows the District's Operating Expenditures Budget from FY 2005/06 Actuals through FY 2007/08 Preliminary Budget. There are four separate categories of expenditures:

- (1) Salary, Wages, and Benefits;
- (2) Services and Supplies;
- (3) Internal Service Fund-Insurance; and
- (4) Equipment (with unit cost of \$5,000 or more).

In the FY 2007/08 Preliminary Budget:

Total operating expenditures for FY 2007/08 is \$22,904,002 which is a 3.34% increase of the FY 2006/07 Revised Budget.

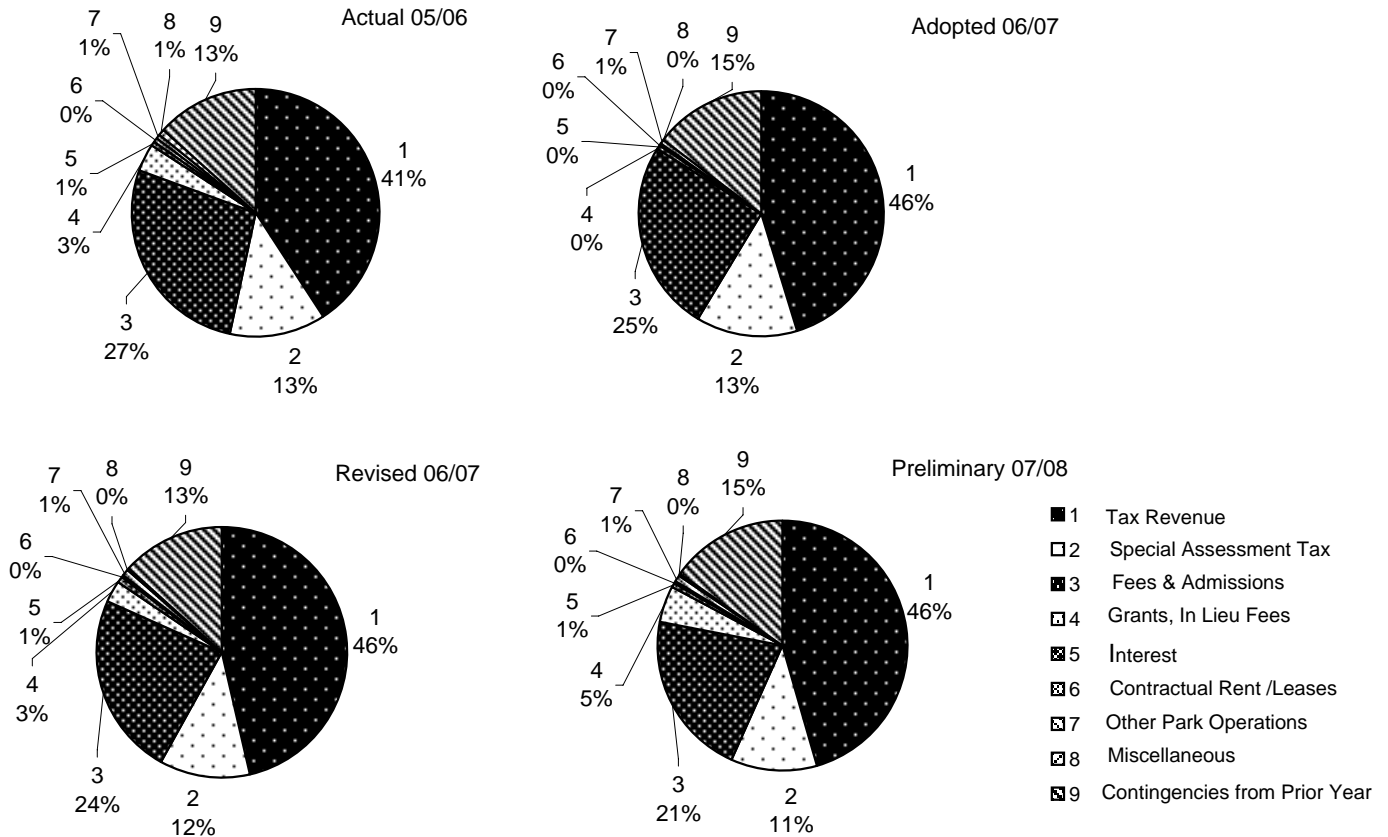
Salaries, wages and benefits are to increase from \$15,022,128 to \$15,744,190 which is 4.81% of the FY 2006/07 Revised Budget.

Service and supplies are to be \$6,573,812, a 0.01% increase of the FY 2006/07 Revised Budget.

Insurance premium expenditure is \$388,000 which is 14.45% of the FY2006/07 Revised Budget.

Equipment expenditure is \$198,000.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
TOTAL DISTRICT INCOME**



This chart shows the District's total income by source, from the FY 2005/06 Actuals through the FY 2007/08 Preliminary Budget.

In the FY 2007/08 Preliminary Budget:

Tax Revenue is \$13,715,850 which is 3.36% more than the FY 2006/07 Revised Budget.

Special Assessment Tax revenue is expected to be \$3,370,000.

District generated income is expected to be \$6,481,002, which is 5.18% less than the FY 2006/07 Revised Budget.

Grants, In-Lieu Fees and Others is projected to be \$1,429,760.

Pooled interest is projected to be \$173,500.

Other Park Operations revenue is \$245,000.

Prior year Contingency Funds carried over are \$4,623,888.

District generated income includes fees from Kennedy Amusement Park, Program Registration and Admissions, Golf Department, Swim Centers, Use of Equipment and Facilities, Private Contributions.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GENERAL FUND  
SOURCES OF OPERATING INCOME**

	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b>Tax Revenue</b>	\$ 10,776,027	\$ 11,787,650	\$ 13,270,100	\$ 13,715,850
<b>Special Assessment Tax Revenue</b>	\$ 3,336,458	\$ 3,400,000	\$ 3,350,150	\$ 3,370,000
<b>Transfer to Capital Outlay Fund</b>	\$ (814,436)	\$ (1,520,029)	\$ (1,197,364)	\$ (1,619,529)
<b>Alameda County Volunteer Coordinator Grants</b>	\$ 166,977	-	\$ 107,922	\$ 51,760
<b>Concessions</b>	\$ 22,861	\$ 23,500	\$ 22,500	\$ 22,500
<b>Park Operation Revenue</b>				
Kennedy Amusement Park				
Animal Farm	\$ 13,547	\$ 13,000	\$ 13,000	\$ 13,000
Merry-Go-Round	26,438	20,500	20,500	20,750
Miscellaneous	(20)	-	-	-
Pony Rides	22,428	27,000	26,000	26,000
Snack Bar	60,311	60,000	60,000	60,500
Special Tickets	144,700	161,500	151,000	162,500
Surplus Animal Sales	534	250	250	250
Train	19,643	21,000	17,000	21,000
Triple Pines Ranch	11,628	11,750	11,750	11,750
<b>Total Kennedy Amusement Park</b>	\$ 299,208	\$ 315,000	\$ 299,500	\$ 315,750
Rowell Ranch Use of Facility	\$ 25,631	\$ 16,000	\$ 18,000	\$ 20,000
Regular Citation	20,851	20,000	20,000	20,000
Handicap Citation	7,315	5,000	5,000	5,000
Eden Shore Assessment	74,780	35,000	105,000	100,000
Twim Bridge Assessment	46,776	55,000	47,000	46,000
Castro Valley Unified District Maint. Agreement	14,130	-	14,000	14,000
Stonebrea Hayward U. School Maint. Agreement	-	-	20,000	40,000
<b>Total Park Operation Revenue</b>	\$ 488,690	\$ 446,000	\$ 528,500	\$ 560,750
<b>Private Contributions</b>	\$ 188,828	-	\$ 109,211	-
<b>Interest Income</b>	\$ 191,440	\$ 120,500	\$ 173,500	\$ 173,500
<b>Program Registrations &amp; Admissions</b>				
Adult Sports	\$ 463,872	\$ 402,500	\$ 412,500	\$ 427,500
Arts and Crafts	127,683	138,900	125,000	129,000
Ashland Project	3,018	1,400	1,400	1,400
Bingo	30,699	41,000	33,000	30,000
Camping	187,129	160,000	164,000	168,000
Dance Programs	147,978	160,000	110,000	127,500
Drama Programs	201,094	251,000	233,600	225,100
Disabled Programs	153,490	170,000	170,000	180,000
Instructional Sports	244,891	262,600	221,000	224,670
Matt Jimenez Community Center	306,740	38,000	311,400	323,400
Miscellaneous Income	2,967	-	-	-
Naturalist Programs	123,945	106,000	106,800	111,600
Photography	52,802	49,500	42,000	49,500
Playground Programs (including Y.E.P.)	61,101	6,900	79,000	8,000
Senior Adults	116,219	123,500	119,000	119,000
Special Interest Classes	60,789	68,000	62,000	68,000
Teenage Programs	14,859	12,500	15,000	18,000
Tot Time	264,917	276,000	226,400	266,000
Youth Sports	63,966	65,000	65,000	65,000
<b>Total Program Registration &amp; Admissions</b>	\$ 2,628,161	\$ 2,332,800	\$ 2,497,100	\$ 2,541,670

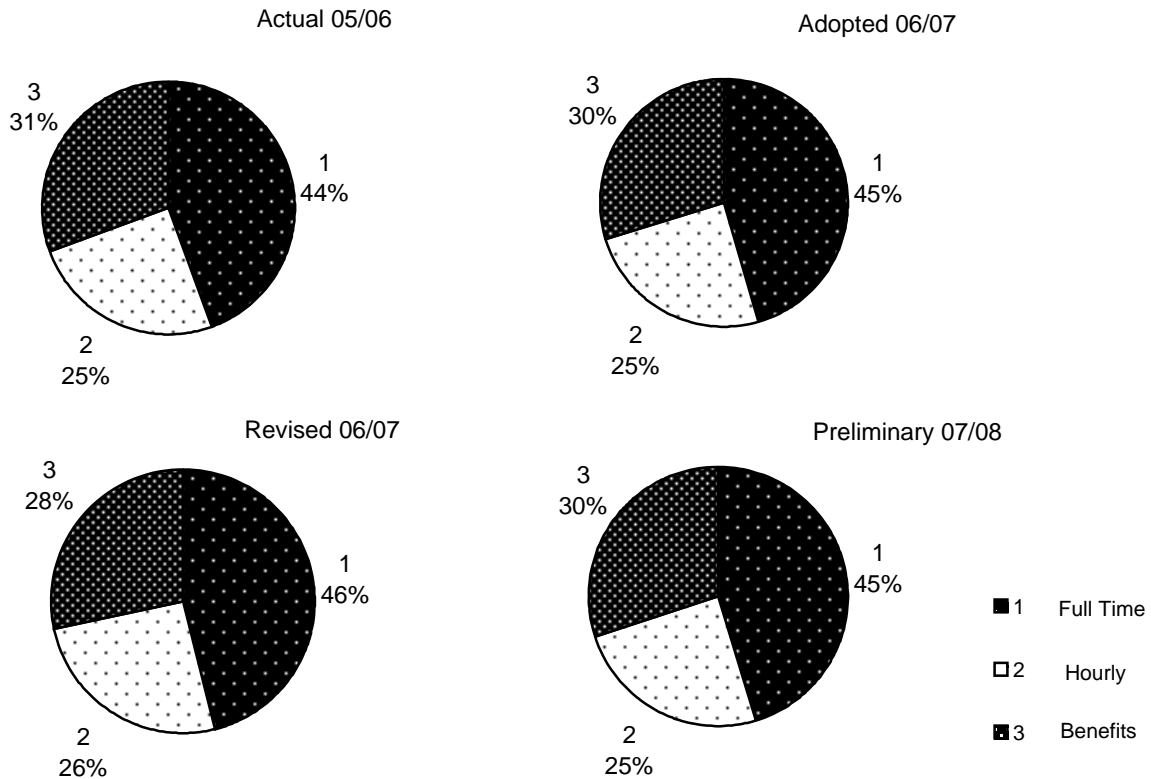
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GENERAL FUND  
SOURCES OF OPERATING INCOME**

	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b>Golf Income</b>				
<b>Skywest Golf Course</b>				
Driving Range	\$ 54,658	\$ 75,000	\$ 60,000	\$ 51,000
Gift Certificates/Tournament Deposit	10,963	-	-	-
Golf Classes	1,655	1,000	1,600	1,000
Green Fees	1,203,871	1,150,000	1,153,700	923,700
Hand Cart/Club Rentals	5,878	6,000	6,000	5,100
Miscellaneous	523	-	-	-
Power Cart Rentals	285,258	325,000	325,000	260,000
Pro Shop	82,467	100,000	83,000	70,550
Restaurant	41,400	45,000	46,000	49,000
<b>Total Skywest Golf Course</b>	<b>\$ 1,686,673</b>	<b>\$ 1,702,000</b>	<b>\$ 1,675,300</b>	<b>\$ 1,360,350</b>
<b>Mission Hills of Hayward Golf Course</b>				
Gift Certificates/Tournament Deposit	\$ (1,270)	-	-	-
Green Fees	645,124	650,000	650,300	650,300
Hand Cart/Club Rentals	12,224	10,000	12,000	12,000
Miscellaneous	(247)	-	-	-
Power Cart Rentals	55,187	50,000	50,000	50,000
Pro Shop	58,032	82,000	55,000	55,000
Restaurant	6,666	5,280	5,280	5,632
<b>Total Mission Hills of Hayward Golf Course</b>	<b>\$ 775,715</b>	<b>\$ 797,280</b>	<b>\$ 772,580</b>	<b>\$ 772,932</b>
<b>Mission Hills of Hayward Driving Range</b>				
Driving Range	\$ 532,034	\$ 475,000	\$ 475,000	\$ 475,000
Gift Certificates/Tournament Deposit	(17)	-	-	-
Golf Lessons	29,598	20,000	37,000	37,000
Hand Cart/Club Rentals	3,174	3,000	3,000	3,000
Miscellaneous Income	(106)	-	-	-
Pro Shop	100,247	60,000	60,000	60,000
<b>Total Mission Hills of Hayward Driving Range</b>	<b>\$ 664,928</b>	<b>\$ 558,000</b>	<b>\$ 575,000</b>	<b>\$ 575,000</b>
<b>Total Golf Income</b>	<b>\$ 3,127,317</b>	<b>\$ 3,057,280</b>	<b>\$ 3,022,880</b>	<b>\$ 2,708,282</b>
<b>Swim Centers</b>				
Arroyo	\$ 65,558	\$ 55,000	\$ 61,000	\$ 61,000
Castro Valley	114,007	100,000	112,000	112,000
Hayward Plunge	407,368	385,000	390,000	395,000
Hayward Plunge Gift Shop	4,342	3,500	6,500	6,500
Miscellaneous Income	10	-	-	-
Mt. Eden	40,287	47,000	40,000	40,000
Sunset	28,895	20,000	27,000	27,000
<b>Total Swim Centers</b>	<b>\$ 660,467</b>	<b>\$ 610,500</b>	<b>\$ 636,500</b>	<b>\$ 641,500</b>
<b>Use of Equipment and Fac. Rev.-Recreation Dept.</b>				
Buildings	\$ 166,687	\$ 163,500	\$ 163,500	\$ 165,500
Special	113,666	105,200	106,300	108,300
<b>Total Use of Equipment and Facilities</b>	<b>\$ 280,352</b>	<b>\$ 268,700</b>	<b>\$ 269,800</b>	<b>\$ 273,800</b>
<b>Contractual Rent/Leases - Building &amp; Grounds</b>	<b>\$ 90,295</b>	<b>\$ 104,072</b>	<b>\$ 114,849</b>	<b>\$ 118,812</b>
<b>Miscellaneous</b>	<b>190,062</b>	<b>14,850</b>	<b>85,909</b>	<b>17,709</b>
<b>Total Current Year Revenue</b>	<b>\$ 21,333,499</b>	<b>\$ 20,645,823</b>	<b>\$ 22,991,557</b>	<b>\$ 22,576,604</b>
<b>Appropriation for Contingencies from Prior Year</b>	<b>\$ 3,524,869</b>	<b>\$ 3,796,903</b>	<b>\$ 3,796,903</b>	<b>\$ 4,623,888</b>
<b>Transfers from Other Funds</b>				
<b>Total Operating Revenue</b>	<b>\$ 24,858,368</b>	<b>\$ 24,442,726</b>	<b>\$ 26,788,460</b>	<b>\$ 27,200,492</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
OPERATING EXPENDITURES AND ENCUMBRANCES BY DEPARTMENT**

<u>Departments</u>	<u>Actual FY 2005/2006</u>	<u>Adopted Budget FY 2006/2007</u>	<u>Revised Budget FY 2006/2007</u>	<u>Preliminary Budget FY 2007/2008</u>
Business Department	\$ 1,787,553	\$ 2,087,003	\$ 1,845,983	\$ 1,802,227
Park Department	8,527,152	8,704,984	8,962,671	9,365,027
Recreation Department	7,296,291	7,269,248	7,595,950	7,881,113
Golf Department	<u>3,443,692</u>	<u>3,677,722</u>	<u>3,759,968</u>	<u>3,855,635</u>
<b>Total Department Expenditures and Encumbrances</b>	<b><u>\$ 21,054,688</u></b>	<b><u>\$ 21,738,957</u></b>	<b><u>\$ 22,164,572</u></b>	<b><u>\$ 22,904,002</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008 OPERATING EXPENDITURES  
SALARY, WAGES AND BENEFITS**



This chart compares the District's cost for employee Salary, Wages and Benefits from the FY 2005/06 Actuals to the FY 2007/08 Preliminary Budget.

In the 2007/08 Preliminary Budget:

Total cost of salary, wages and benefits is \$15,811,190 including the \$67,000 capital project direct labor costs.

Full time salary is to increase by 3.24% of the FY 2006/07 Revised Budget.

Hourly wages is to increase by 0.93% of the FY 2006/07 Revised Budget.

Benefits is to increase by 11.36% of the FY 2006/07 Revised Budget.

The number of full time positions is 124.5 which is 4.5 positions less than the number employed in FY 1978/79 (129) by the District prior to the passage of Proposition 13.

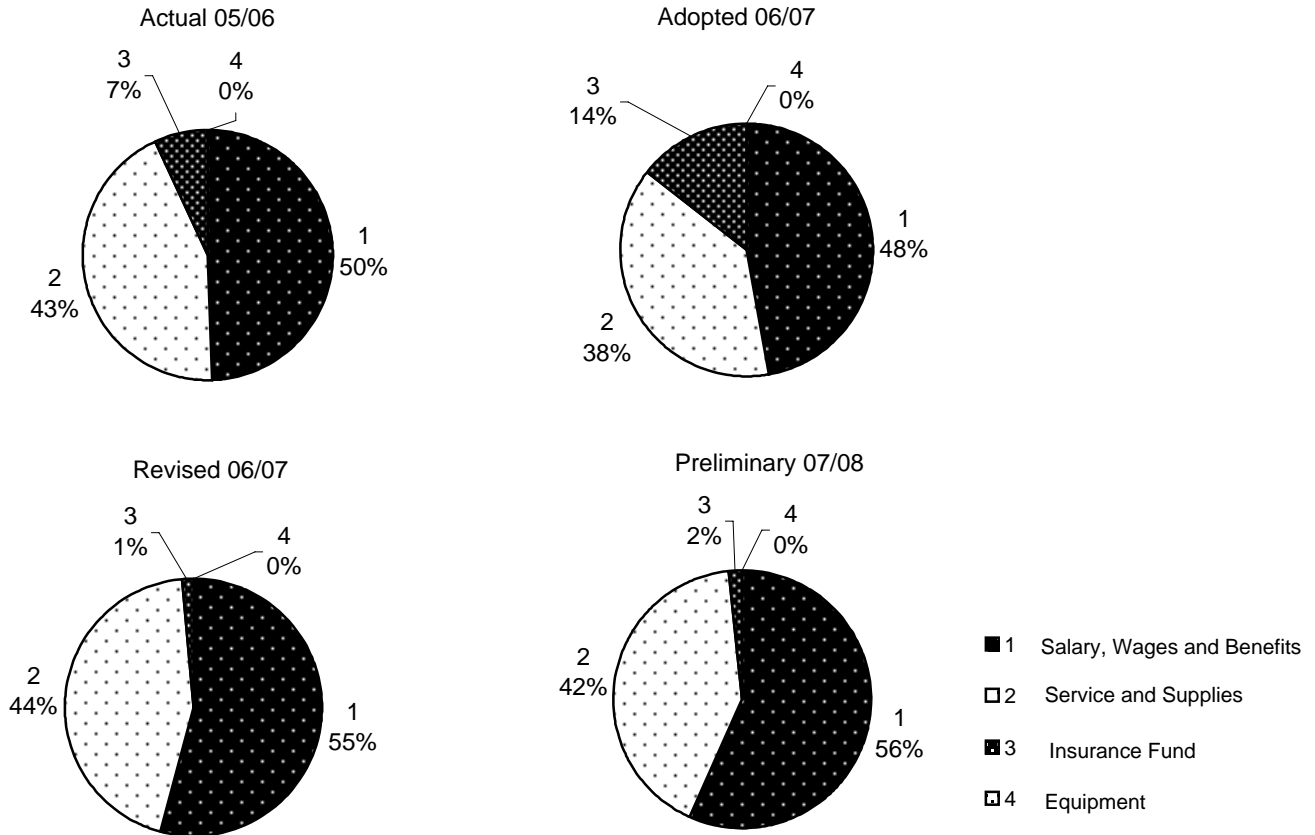
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
COMPARISON OF EXPENDITURES**

<b>Expenditures</b>	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b>Salaries, Wages and Employee Benefits</b>				
Board of Directors	\$ 28,100	\$ 30,000	\$ 28,300	\$ 30,000
Full Time Salaries	5,978,326	6,478,807	6,435,365	6,685,030
Hourly Wages	3,103,138	3,286,420	3,365,272	3,369,250
District Overhead (Skywest/Mission Hills)	221,832	234,818	234,818	236,785
Enterprise Instructors	443,607	449,250	444,450	476,450
Employee Benefits	4,439,047	4,506,315	4,253,647	4,736,750
Overtime Pay	43,113	42,830	59,550	56,100
Vacation In Lieu Pay	190,429	135,500	180,000	155,000
Holiday Pay	47,063	46,475	65,825	65,825
Capital Project Direct Labor Costs			(45,099)	(67,000)
<b>Total Salaries, Wages &amp; Employee Benefits</b>	<b>\$ 14,494,654</b>	<b>\$ 15,210,415</b>	<b>\$ 15,022,128</b>	<b>\$ 15,744,190</b>
<b>Services and Supplies</b>				
Advertising District Resources	\$ 132,125	\$ 135,000	\$ 138,500	\$ 138,500
Awards	17,350	15,000	18,000	18,000
Bank Charges	-	3,470	100	-
Bingo	23,714	36,000	26,000	24,000
Boutique	5,511	5,000	4,000	4,000
Calcard Expense Clearing	10	-		
Care of Animals	18,776	18,000	25,000	25,000
Chemicals	22,319	22,000	36,000	64,000
Clothing/Personal Supplies	44,137	34,800	36,200	36,700
Communications	142,711	162,800	153,000	155,000
Conference Expense	22,507	22,500	8,000	10,000
Credit Card Charges and Fees	94,193	88,530	99,800	104,800
Defeated Ballot Measure	-	-	59,174	-
Driving Range Supplies	41,886	60,000	60,000	60,000
Education/Staff Training	24,692	31,500	34,000	33,000
Election Services	-	65,000	20,826	-
Electricity	511,871	616,500	580,500	598,500
Equipment and Vehicle Registration Fee	48	100	100	100
Exp with Donation Money	157,221	6,700	84,816	1,550
Fines/Penalties	-	-	-	-
Food Supplies	68,481	62,000	66,300	76,600
Gardening Supplies	119,698	190,000	189,000	176,000
Gas/Butane	179,653	138,400	127,400	130,400
Gift Shop Supplies	3,790	2,300	2,300	2,300
Golf Course Supplies	36,112	21,500	22,900	22,900
Household Expense	170,421	162,630	190,450	194,550
Interest Expense	121,758	90,000	90,000	90,000
Interest Expenses-Capital Lease Equip	15,428	-	9,900	9,900
Investigation/Filmprocessing	1,673	-	2,000	2,000
Membership/Dues/Publications	24,416	21,000	24,900	26,400
Mileage/Travel	53,975	56,300	74,150	76,150
Miscellaneous Expense	10,062	7,970	4,200	4,200
Office Expense	88,438	87,950	89,120	85,300
Operation/Vehicles & Equipment	163,302	135,150	160,150	170,150
Parking Citation Expenditure	6,099	4,000	4,000	4,000
Political and Legislative Service	116,744	125,000	125,000	125,000
Postage	33,375	42,050	42,050	43,050
Principal Expenses-Capital Lease Equip	114,109	-	55,600	55,600
Pro Shop Resale Supplies	138,220	150,000	125,816	120,800
Professional Services	633,627	658,170	693,120	711,090
Rents/Leases - Buildings and Grounds	228,929	251,400	251,050	207,200
Rents/Leases - Equipment	86,801	177,022	100,122	100,322
Rents/Leases - Vehicles	4,321	6,600	8,700	9,000
Repair/Maintenance - Buildings & Grounds	919,031	698,400	1,002,250	962,000
Repair/Maintenance - Equipment	259,674	246,100	256,700	250,900
Repair/Maintenance - Vehicles	101,977	87,300	86,700	87,350
Rubbish Disposal	187,763	175,500	176,300	240,200
Small Tools/Instruments	62,333	62,100	91,900	152,200

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
COMPARISON OF EXPENDITURES**

<b><u>Expenditures</u></b>	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
Snack Bar Resale Item Purchases	-	-	33,000	33,000
Snack Bar Supplies (Kennedy)	28,156	35,000	2,000	2,000
Software Licensing/Purchase	-	-	16,000	69,000
Special Service & Supply	186,587	165,300	180,750	175,500
Theft/Loss	3,921	-	3,000	3,000
Water	813,177	863,000	882,600	882,600
<b>Total Services and Supplies</b>	<b>\$ 6,241,119</b>	<b>\$ 6,045,042</b>	<b>\$ 6,573,444</b>	<b>\$ 6,573,812</b>
<b>Internal Service Fund-Insurance</b>	<b>\$ 125,915</b>	<b>\$ 300,000</b>	<b>\$ 339,000</b>	<b>\$ 388,000</b>
<b>Equipment</b>	<b>\$ 192,999</b>	<b>\$ 183,500</b>	<b>\$ 230,000</b>	<b>\$ 198,000</b>
<b>Total Expenditures and Encumbrances</b>	<b>\$ 21,054,688</b>	<b>\$ 21,738,957</b>	<b>\$ 22,164,572</b>	<b>\$ 22,904,002</b>
<b>Other Postemployment Benefit (OPEB) Reserve</b>	<b>\$ -</b>	<b>\$ 1,400,000</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>
<b>Appropriation for Contingencies</b>	<b>\$ 3,796,903</b>	<b>\$ 1,303,769</b>	<b>\$ 4,623,888</b>	<b>\$ 1,896,490</b>
<b>Total Expenditures, Encumbrances, Reserve and Appropriations for Contingencies</b>	<b>\$ 24,851,590</b>	<b>\$ 24,442,726</b>	<b>\$ 26,788,460</b>	<b>\$ 27,200,492</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008 OPERATING EXPENDITURES  
BUSINESS DEPARTMENT**



This chart shows Business Department Expenditures from the FY 2005/06 Actuals to the FY 2007/08 Preliminary Budget.

In the FY 2007/08 Preliminary Budget:

Salary, wages and benefits is to be \$1,021,927 a 2.41% increase from the FY 2006/07 Revised Budget .

Service and Supplies is to decrease by 8.74%.

Insurance premium funding is to increase by \$4,000 from the FY 2006/07 Revised Budget.

No equipment expenditure is budgeted.

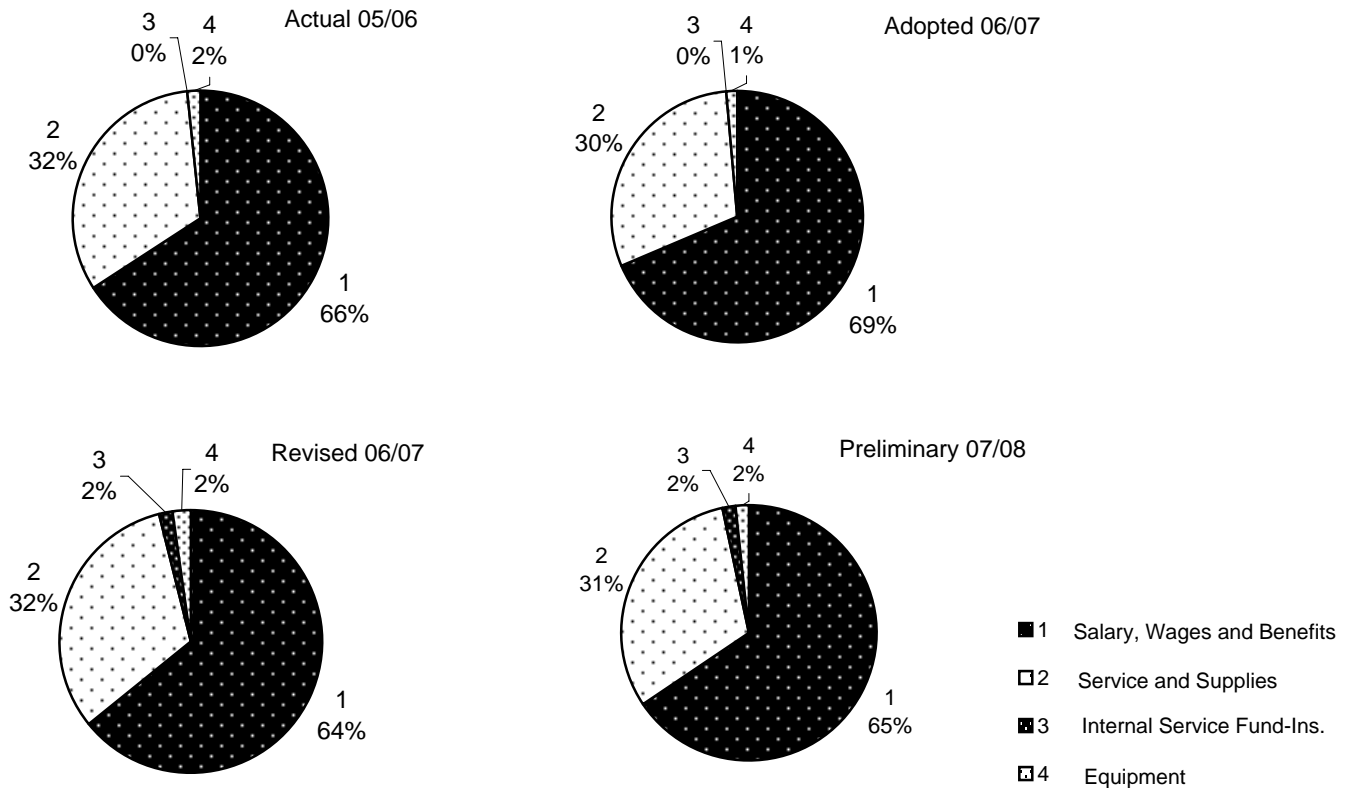
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
BUSINESS DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual FY 2005/2006</u>	<u>Adopted Budget FY 2006/2007</u>	<u>Revised Budget FY 2006/2007</u>	<u>Preliminary Budget FY 2007/2008</u>
Salaries, Wages and Employee Benefits	\$ 885,276	\$ 987,583	\$ 997,883	\$ 1,021,927
Services and Supplies	776,362	799,420	821,100	749,300
Internal Service Fund-Insurance	125,915	300,000	27,000	31,000
Equipment	-	-	-	-
<b>Total Business Department Expenditures and Encumbrances</b>	<b><u>\$ 1,787,553</u></b>	<b><u>\$ 2,087,003</u></b>	<b><u>\$ 1,845,983</u></b>	<b><u>\$ 1,802,227</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
BUSINESS DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Head Count	Adopted Budget FY 2006/2007	Head Count	Revised Budget FY 2006/2007	Head Count	Preliminary Budget FY 2007/2008	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
Board of Directors	\$ 28,100	5	\$ 30,000	5	\$ 28,300	5	\$ 30,000	5
<b>Salaries - Full Time</b>								
General Manager	\$ 127,675	1	\$ 134,064	1	\$ 134,064	1	\$ 134,064	1
Business Manager	89,940	1	98,808	1	98,808	1	105,228	1
Business Services Specialist	55,913	1	58,164	1	58,164	1	58,177	1
Administrative Secretary	59,066	1	59,952	1	59,952	1	61,433	1
Secretary I	47,225	1	49,056	1	49,056	1	49,058	1
Account Clerk III	51,950	1	53,880	1	53,880	1	52,824	1
Account Clerk II	131,470	3	145,728	3	145,728	3	140,076	3
District Accountant	72,872	1	70,656	1	70,656	1	74,184	1
Business Staff Overhead Allocation	(157,140)		(167,500)		(167,500)		(169,467)	
<b>Total Full Time Salaries</b>	<b>\$ 478,971</b>	<b>10</b>	<b>\$ 502,808</b>	<b>10</b>	<b>\$ 502,808</b>	<b>10</b>	<b>\$ 505,577</b>	<b>10</b>
<b>Overtime Pay</b>	\$ -		\$ -		\$ 1,000		\$ 1,000	
<b>Vacation In Lieu Pay</b>	7,332		11,000		11,000		11,000	
<b>Holiday Pay</b>	961		-		1,000		1,000	
<b>Wages - Hourly</b>	4,666		55,000		55,000		55,000	
<b>Hourly Business Staff Overhead Allocation</b>	(12,996)		(13,750)		(13,750)		(13,750)	
<b>Total Salaries and Wages</b>	<b>\$ 507,035</b>		<b>\$ 585,058</b>		<b>\$ 585,358</b>		<b>\$ 589,827</b>	
<b>Employee Benefits</b>								
Employee Group Insurance	\$ 175,100		\$ 190,000		\$ 199,000		\$ 225,000	
Long Term Disability	10,899		13,250		13,250		14,750	
Retirement Res/Pickup	131,659		133,025		133,025		125,250	
Social Security	52,678		55,500		55,500		56,100	
State Unemployment Insurance	(294)		5,000		5,000		5,000	
Workers' Compensation	7,199		5,750		5,750		5,000	
Deferred Compensation In Lieu of Medical	1,000		-		1,000		1,000	
<b>Total Employee Benefits</b>	<b>\$ 378,242</b>		<b>\$ 402,525</b>		<b>\$ 412,525</b>		<b>\$ 432,100</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 885,276</b>		<b>\$ 987,583</b>		<b>\$ 997,883</b>		<b>\$ 1,021,927</b>	
<b>Services and Supplies</b>								
Advertising District Resources	\$ 32,392		\$ 30,000		\$ 32,000		\$ 32,000	
Awards	17,350		15,000		18,000		18,000	
Clothing/Personal Supplies	-		-		500		500	
Communications	20,161		20,000		18,000		18,000	
Conference Expense	9,626		10,000		2,000		2,000	
Education/Staff Training	3,249		7,500		7,500		7,500	
Defeated Ballot Measure	-		-		59,174		-	
Election Services	-		65,000		20,826		-	
Exp with Donation Money	1,500		-		-		-	
Food Supplies	6,194		5,000		8,500		8,500	
Household Expense	130		-		1,000		1,000	
Interest Expense	121,758		90,000		90,000		90,000	
Investigation/Filmprocessing	1,673		-		2,000		2,000	
Memberships, Dues, Publications	14,880		12,000		15,000		16,000	
Mileage/Travel	10,812		10,400		18,400		18,400	
Miscellaneous Expense	5,488		3,370		2,600		2,600	
Office Expense	13,738		14,000		14,000		14,000	
Other Bank Charges	-		-		100		-	
Political and Legislative Service	116,744		125,000		125,000		125,000	
Postage	9,687		10,000		10,000		10,000	
Professional Services	366,239		344,050		355,500		366,800	
Rents/Leases - Equipment	8,155		11,600		10,000		10,000	
Repair/Maintenance - Equipment	8,691		15,100		3,000		3,000	
Small Tools/Instruments	7,896		11,400		8,000		4,000	
<b>Total Services and Supplies</b>	<b>\$ 776,362</b>		<b>\$ 799,420</b>		<b>\$ 821,100</b>		<b>\$ 749,300</b>	
<b>Internal Service Fund - Insurance Equipment</b>	<b>\$ 125,915</b>		<b>\$ 300,000</b>		<b>\$ 27,000</b>		<b>\$ 31,000</b>	
<b>Total Business Department Expenditures and Encumbrances</b>	<b>\$ 1,787,553</b>		<b>\$ 2,087,003</b>		<b>\$ 1,845,983</b>		<b>\$ 1,802,227</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008 OPERATING EXPENDITURES  
PARK DEPARTMENT**



This chart shows the operating expenses for the Park Department from the FY 2005/06 Actuals to the FY 2007/08 Preliminary Budget.

In the FY 2007/08 Preliminary Budget:

The total Budget is \$9,365,027 which is an increase of 4.49% of the FY 2006/07 Revised Budget.

Salary, wages and benefits is to increase 6.42% of the 2006/07 Revised Budget.

Service and supplies is to be \$2,927,370.

Internal Service Fund - Insurance is to be \$159,000.

Equipment is to be \$146,000.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
PARK DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual FY 2005/2006</u>	<u>Adopted Budget FY 2006/2007</u>	<u>Revised Budget FY 2006/2007</u>	<u>Preliminary Budget FY 2007/2008</u>
Salaries, Wages and Employee Benefits	\$ 5,624,558	\$ 5,973,714	\$ 5,762,838	\$ 6,132,657
Services and Supplies	2,759,018	2,602,770	2,850,833	2,927,370
Internal Service Fund-Insurance			139,000	159,000
Equipment	<u>143,575</u>	<u>128,500</u>	<u>210,000</u>	<u>146,000</u>
<b>Total Park Department Expenditures and Encumbrances</b>	<b><u><u>\$ 8,527,152</u></u></b>	<b><u><u>\$ 8,704,984</u></u></b>	<b><u><u>\$ 8,962,671</u></u></b>	<b><u><u>\$ 9,365,027</u></u></b>

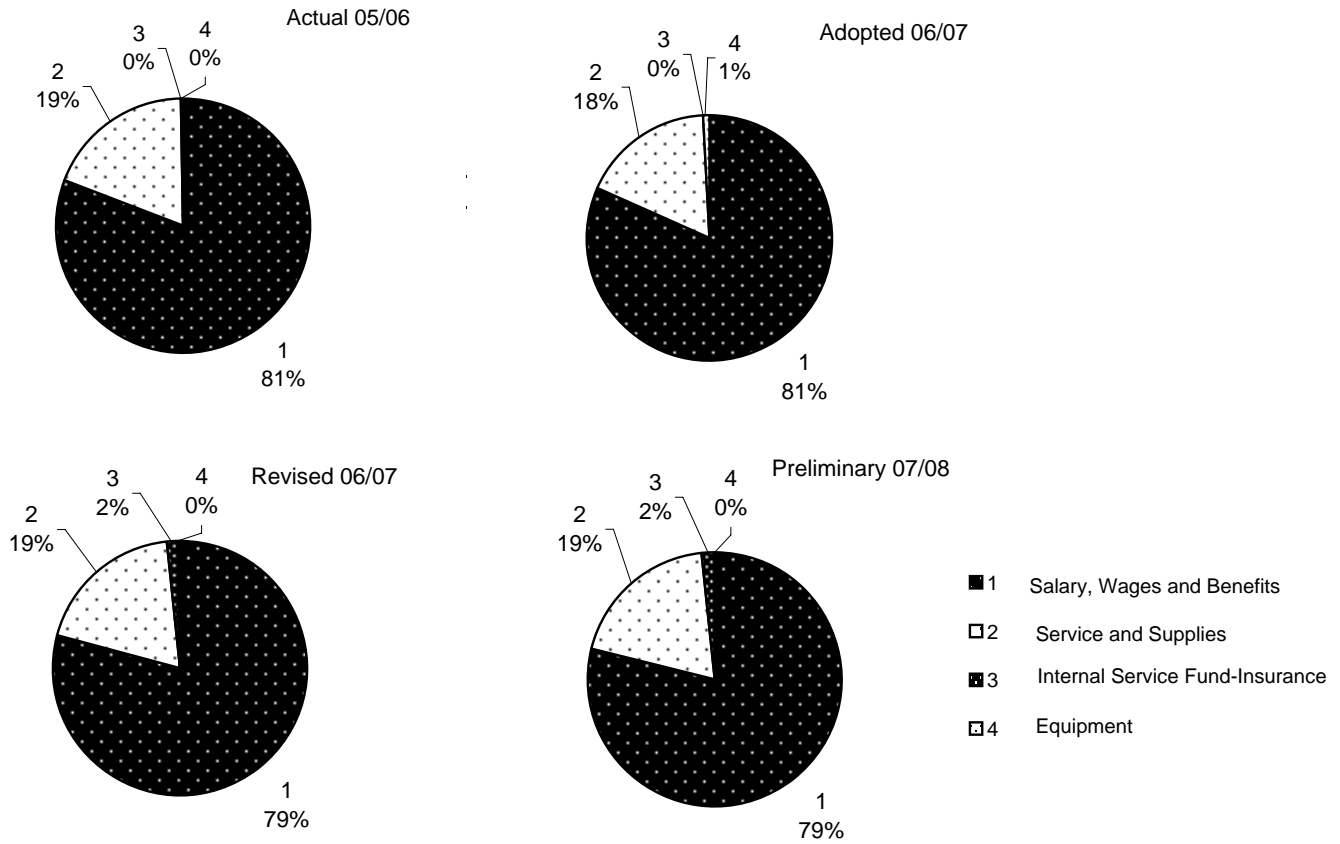
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
PARK DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Head Count	Adopted Budget FY 2006/2007	Head Count	Revised Budget FY 2006/2007	Head Count	Preliminary Budget FY 2007/2008	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Superintendent	\$ 93,031	1	\$ 105,900	1	\$ 105,900	1	\$ 111,192	1
Park Coordinator	4,677		-		-		-	
Op & Dev Supervisor	59,870	1	74,976	1	74,976	1	72,120	1
Secretary I	47,150	1	47,148	1	47,148	1	49,058	1
Clerk I/II	42,716	1	43,008	1	43,008	1	43,008	1
Supervisor-Maintenance/Construction	73,736	1	74,796	1	74,796	1	75,732	1
Senior Maintenance/Construction Worker	107,616	2	121,344	2	121,344	2	128,669	2
Maintenance and Construction Tech I	423,610	8	428,544	8	428,544	8	428,544	8
Maintenance and Construction Tech II	224,189	4	336,960	6	336,960	6	336,960	6
Supervisor of Parks	73,736	1	74,976	1	74,976	1	75,732	1
Senior Caretakers	213,706	4	212,448	4	212,448	4	231,984	4
Caretakers	1,548,984	33	1,693,440	35	1,646,894	35	1,724,244	36
Senior Equipment Operator	55,023	1	56,508	1	56,508	1	59,328	1
Equipment Operators	139,534	3	149,436	3	149,436	3	149,436	3
Equipment Mechanic	53,445	1	53,568	1	53,568	1	53,568	1
Park Department Staff Overhead Allocatic	(51,696)		(53,568)		(53,568)		(53,568)	
Capital Project Direct Labor Cost					(20,000)		(25,000)	
<b>Total Full Time Salaries</b>	<b>\$ 3,109,327</b>	<b>62</b>	<b>\$ 3,419,484</b>	<b>66</b>	<b>\$ 3,352,938</b>	<b>66</b>	<b>\$ 3,461,007</b>	<b>67</b>
<b>Overtime Pay</b>	<b>\$ 26,670</b>		<b>\$ 13,230</b>		<b>\$ 25,900</b>		<b>\$ 25,900</b>	
<b>Vacation In Lieu Pay</b>	<b>80,383</b>		<b>54,500</b>		<b>70,000</b>		<b>70,000</b>	
<b>Holiday Pay</b>	<b>12,540</b>		<b>26,500</b>		<b>27,000</b>		<b>27,000</b>	
<b>Wages - Hourly</b>								
Caretakers	\$ 94,130		\$ 95,000		\$ 100,000		\$ 100,000	
Clerical	15,882		16,500		20,000		20,000	
Concession Aides (Kennedy)	105,085		121,000		121,000		125,000	
Equipment Mechanic	6,064		6,000		15,000		15,000	
General	12,525		37,000		28,000		43,000	
Park Patrol	81,936		99,000		99,000		102,000	
Capital Project Direct Labor Cost					-		-	
<b>Total Hourly Wages</b>	<b>\$ 315,622</b>		<b>\$ 374,500</b>		<b>\$ 383,000</b>		<b>\$ 405,000</b>	
<b>Total Salaries and Wages</b>	<b>\$ 3,544,541</b>		<b>\$ 3,888,214</b>		<b>\$ 3,858,838</b>		<b>\$ 3,988,907</b>	
<b>Employee Benefits</b>								
Employee Group Insurance	\$ 693,785		\$ 775,000		\$ 775,000		\$ 860,000	
Long Term Disability	58,344		70,500		65,000		78,500	
Retirement Res/Pickup	647,108		665,000		601,000		650,500	
Social Security	277,679		295,000		295,000		298,500	
State Unemployment Insurance	3,388		10,000		5,000		10,000	
Workers' Compensation	388,714		258,000		162,000		248,000	
Deferred Compensation In Lieu of Medica	11,000		12,000		12,000		12,000	
Capital Project Direct Labor Cost					(11,000)		(13,750)	
<b>Total Employee Benefits</b>	<b>\$ 2,080,017</b>		<b>\$ 2,085,500</b>		<b>\$ 1,904,000</b>		<b>\$ 2,143,750</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 5,624,558</b>		<b>\$ 5,973,714</b>		<b>\$ 5,762,838</b>		<b>\$ 6,132,657</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
PARK DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual Expenditure FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b>Services and Supplies</b>				
Advertising	\$ 860	\$ -	\$ 500	\$ 500
Care of Animals	18,261	15,000	22,000	22,000
Clothing/Personal Supplies	28,332	25,000	25,000	25,000
Communications	56,818	60,000	60,000	60,000
Conference Expense	1,083	500	1,000	1,000
Education/Staff Training	10,657	11,500	11,500	11,500
Electricity	329,901	378,000	360,000	378,000
Equipment and Vehicle Registration Fee	48	100	100	100
Exp. with Donation Money	12,632	6,700	8,463	-
Food Supplies	922	200	1,000	1,000
Gardening Supplies	41,286	50,000	50,000	50,000
Gas/Butane	78,389	60,000	60,000	63,000
Household Expense	53,653	40,000	60,000	60,000
Membership/Dues/Pers	2,124	2,000	3,000	3,000
Mileage/Travel	10,276	9,000	11,000	11,000
Miscellaneous	2,885	1,500	1,500	1,500
Office Expense	10,762	10,000	10,000	10,000
Operation of Vehicles/Equipment	129,742	105,000	120,000	130,000
Parking Citation Expenditure	6,099	4,000	4,000	4,000
Postage	-	50	50	50
Professional Services	92,260	110,720	110,720	110,720
Rents/Leases - Buildings/Grounds	8,885	12,000	12,000	12,000
Rents/Leases - Equipment	16,234	10,000	15,000	15,000
Repair/Maintenance - Buildings/Grounds	689,432	537,500	750,000	750,000
Repair/Maintenance - Equipment	132,711	105,000	105,000	105,000
Repair/Maintenance - Vehicles	95,831	81,500	81,500	81,500
Rubbish Disposal	161,075	150,000	150,000	204,000
Small Tools/Instruments	37,978	32,500	32,500	32,500
Snack Bar Resale Item Purchases	-	-	33,000	33,000
Snack Bar Supplies (Kennedy)	28,156	35,000	2,000	2,000
Water	701,726	750,000	750,000	750,000
<b>Total Services and Supplies</b>	<b>\$ 2,759,018</b>	<b>\$ 2,602,770</b>	<b>\$ 2,850,833</b>	<b>\$ 2,927,370</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,000</b>	<b>\$ 159,000</b>
<b>Equipment</b>	<b>\$ 143,575</b>	<b>\$ 128,500</b>	<b>\$ 210,000</b>	<b>\$ 146,000</b>
<b>Total Park Department Expenditures and Encumbrances</b>	<b>\$ 8,527,152</b>	<b>\$ 8,704,984</b>	<b>\$ 8,962,671</b>	<b>\$ 9,365,027</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008 OPERATING EXPENDITURES  
RECREATION DEPARTMENT**



This chart shows the operating expenses for the Recreation Department from the FY 2005/06 Actuals to the FY 2007/08 Preliminary Budget.

In the FY 2007/08 Preliminary Budget:

The total Budget is \$7,881,113 which is an increase of 3.75% from the FY 2006/07 Revised Budget.

Salary, wages and benefits is to increase by 3.61% from the 2006/07 Revised Budget.

Service and supplies is to increase by 4.98% from the FY 2006/07 Revised Budget.

Internal Service Fund- Insurance to increase by \$16,000 from the FY 2006/07 Revised Budget.

Equipment is to decrease by \$20,000 from the FY 2006/07 Revised Budget.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
RECREATION DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual FY 2005/2006</u>	<u>Adopted Budget FY 2006/2007</u>	<u>Revised Budget FY 2006/2007</u>	<u>Preliminary Budget FY 2007/2008</u>
Salaries, Wages and Employee Benefits	\$ 5,894,753	\$ 5,934,268	\$ 6,004,977	\$ 6,221,693
Services and Supplies	1,387,771	1,279,980	1,454,973	1,527,420
Internal Service Fund-Insurance			116,000	132,000
Equipment	<u>13,767</u>	<u>55,000</u>	<u>20,000</u>	<u>-</u>
<b>Total Recreation Department Expenditures and Encumbrances</b>	<b><u>\$ 7,296,291</u></b>	<b><u>\$ 7,269,248</u></b>	<b><u>\$ 7,595,950</u></b>	<b><u>\$ 7,881,113</u></b>

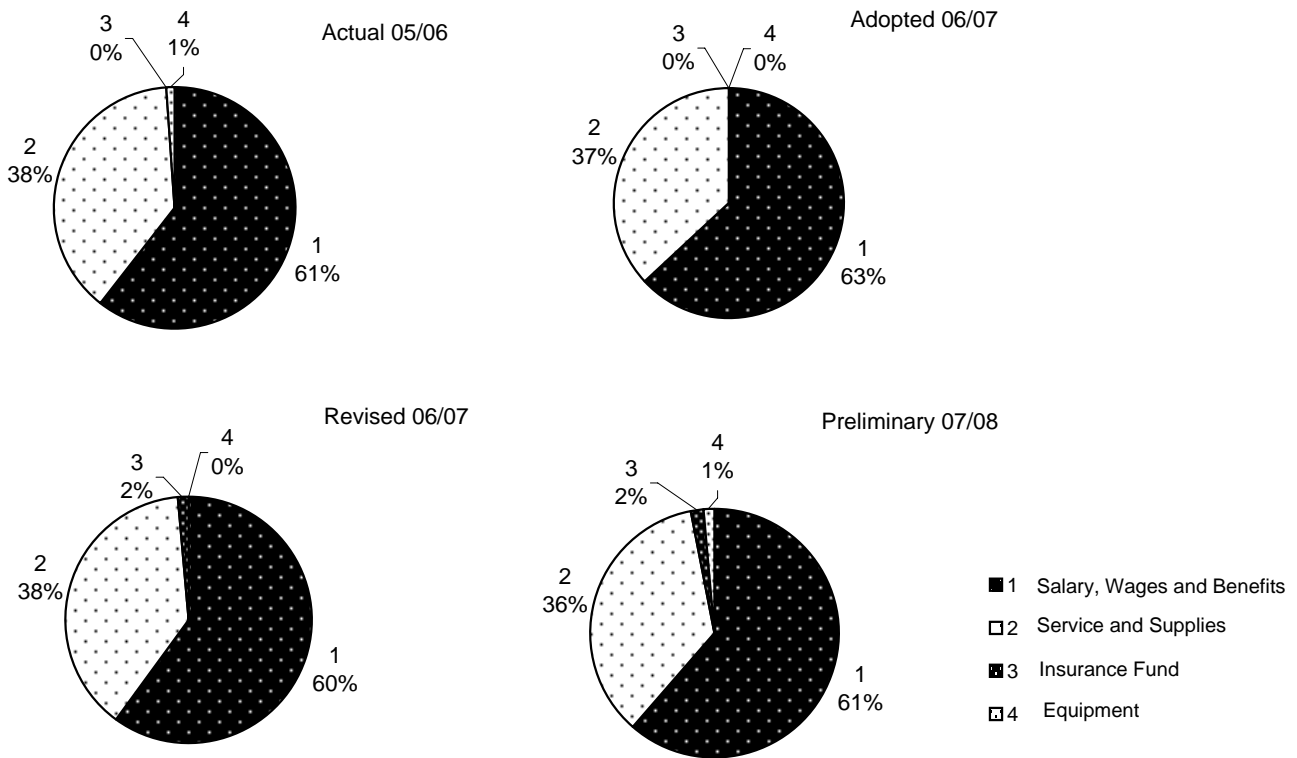
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
RECREATION DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Head Count	Adopted Budget FY 2006/2007	Head Count	Revised Budget FY 2006/2007	Head Count	Preliminary Budget FY 2007/2008	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Superintendent	\$ 113,189	1	\$ 111,192	1	\$ 111,192	1	\$ 111,192	1
Recreation Supervisors	451,452	5 1/2	540,036	7	453,680	7	495,144	6 1/2
Recreation Coordinators I/II	146,223	3	274,344	5	240,789	5	349,548	7
Information System Coordinator	75,878	1	77,148	1	77,148	1	77,148	1
Senior Outreach Specialist	38,340		-		41,892	1	-	-
Volunteer Coordinator	46,932		-		49,296	1	51,761	1
Ashland Coordinator	97,012		-		41,892	1	-	-
Matt Jimenez Community Center Coordinator	-		-		32,682	1	42,380	1
Supervising Secretary	52,111	1	53,484	1	53,988	1	55,608	1
Clerk III	44,480	1	44,364	1	44,364	1	44,364	1
Clerk I/II	32,190	1	35,388	1	36,162	1	36,162	1
Senior Maintenance & Construction Worker	59,590	1	61,272	1	61,272	1	64,334	1
Maintenance & Construction Technician I	49,636	1	53,568	1	53,568	1	53,568	1
Supervisor of Custodians	59,682	1	60,684	1	60,684	1	61,284	1
Senior Custodian	46,220	1	45,768	1	45,768	1	50,400	1
Custodians	329,927	8	333,600	8	338,678	8	343,200	8
Capital Project Direct Labor Cost	-		-		-		-	
<b>Total Full Time Salaries</b>	<b>\$ 1,642,862</b>	<b>25 1/2</b>	<b>\$ 1,690,848</b>	<b>29</b>	<b>\$ 1,743,055</b>	<b>33</b>	<b>\$ 1,836,093</b>	<b>32 1/2</b>
<b>Overtime Pay</b>	<b>\$ 8,429</b>		<b>\$ 11,700</b>		<b>\$ 11,700</b>		<b>\$ 8,700</b>	
<b>Vacation In Lieu Pay</b>	<b>69,246</b>		<b>50,000</b>		<b>75,000</b>		<b>50,000</b>	
<b>Holiday Pay</b>	<b>16,644</b>		<b>5,800</b>		<b>19,250</b>		<b>19,250</b>	
<b>Wages - Hourly</b>								
Adult Sports	\$ 223,672		\$ 205,000		\$ 215,000		\$ 225,000	
Arts & Crafts	52,515		58,500		58,500		60,000	
Ashland Coordinator	50		5,000		5,000		5,000	
Building Attendants	41,298		45,000		45,000		48,000	
Camping	71,586		72,400		70,000		72,000	
Clerical	41,931		41,000		43,000		45,000	
Custodial	32,963		35,000		35,000		35,000	
Dance	61,322		65,000		53,000		66,500	
Drama	165,881		187,770		182,000		184,500	
Disabled	145,358		140,000		142,000		145,000	
Fitness	1,090		16,500		16,500		21,500	
Information System Technician	23,087		40,000		25,000		25,000	
Instructional Sports-Gymnastics	70,315		80,000		76,000		80,000	
Instructional Sports-Tennis	45,012		48,000		40,000		40,000	
Martial Arts	-		-		-		5,000	
Matt Jimenez Community Center	175,978		187,000		194,600		194,000	
Naturalist	204,685		191,000		210,000		200,000	
Photography	36,444		50,000		42,000		43,000	
Playgrounds	80,659		80,000		80,000		93,000	
Recreation Department	3,688		-		-		-	
Senior Adults	115,672		124,000		132,000		137,000	
Special Interest	9,139		11,500		3,000		10,000	
Swim Centers	442,005		479,000		485,000		497,000	
Teenage Programs	70,160		60,000		59,500		40,000	
Tot Time	89,449		90,000		79,500		83,000	
Weekes Project	-		-		-		-	
YEP/21st Century Grant	84,532		-		86,000		-	
Youth Sports	29,746		35,000		35,000		35,000	
Capital Project Direct Labor Cost	-		-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 2,318,236</b>		<b>\$ 2,346,670</b>		<b>\$ 2,412,600</b>		<b>\$ 2,389,500</b>	
<b>Enterprise Instructors</b>	<b>\$ 424,647</b>		<b>\$ 436,250</b>		<b>\$ 424,450</b>		<b>\$ 456,450</b>	
<b>Total Salaries and Wages</b>	<b>\$ 4,480,063</b>		<b>\$ 4,541,268</b>		<b>\$ 4,686,055</b>		<b>\$ 4,759,993</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
RECREATION DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b>Employee Benefits</b>				
Employee Group Insurance	\$ 426,802	\$ 475,000	\$ 457,662	\$ 560,500
Long Term Disability	27,847	32,000	31,000	37,000
Retirement Res/Pickup	362,098	325,000	319,500	338,000
Social Security	317,800	349,000	349,000	359,000
State Unemployment Insurance	24,399	20,000	20,000	20,000
Workers' Compensation	244,744	180,000	128,760	134,200
Deferred Compensation In Lieu of Medical	11,000	12,000	13,000	13,000
Capital Project Direct Labor Cost	-	-	-	-
<b>Total Employee Benefits</b>	<b>\$ 1,414,689</b>	<b>\$ 1,393,000</b>	<b>\$ 1,318,922</b>	<b>\$ 1,461,700</b>
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 5,894,753</b>	<b>\$ 5,934,268</b>	<b>\$ 6,004,977</b>	<b>\$ 6,221,693</b>
<b>Services and Supplies</b>				
Advertising & Dist. Resources	\$ 92,916	\$ 95,000	\$ 95,000	\$ 95,000
Bingo	23,714	36,000	26,000	24,000
Boutique	5,511	5,000	4,000	4,000
Calcard Expense Clearing	10	-	-	-
Care of Animals	515	3,000	3,000	3,000
Chemicals	22,319	22,000	36,000	64,000
Clothing/Personal Supplies	12,590	5,800	4,700	5,200
Communications	45,685	54,800	54,000	56,000
Conference Expense	8,975	10,000	3,000	4,000
Credit Card Charges and Fees	54,427	52,000	55,000	60,000
Education/Staff Training	8,187	10,000	12,500	11,500
Electricity	61,926	78,500	83,500	83,500
Exp. with Donation Money	134,672	-	74,803	-
Food Supplies	61,365	56,800	56,800	67,100
Gas/Butane	93,797	70,000	60,000	60,000
Gift Shop Supplies	3,790	2,300	2,300	2,300
Household Expenses	101,607	110,130	113,250	117,350
Membership, Dues, Publications	5,362	5,100	5,000	5,000
Mileage/Travel	28,131	31,700	39,250	41,250
Miscellaneous Expense	879	100	100	100
Office Expense	53,908	51,450	54,620	50,800
Operation of Vehicle/Equipment	7,948	8,150	8,150	8,150
Postage	23,688	32,000	32,000	33,000
Professional Services	152,682	177,000	192,500	195,570
Rents/Leases - Buildings/Grounds	14,406	19,000	18,650	19,000
Rents/Leases - Equipment	40,643	44,250	46,050	46,250
Rents/Leases - Vehicles	4,321	6,600	8,700	9,000
Repair/Maintenance - Buildings/Grounds	44,966	32,500	50,750	30,500
Repair/Maintenance - Equipment	41,282	44,000	58,700	56,900
Repair/Maintenance - Vehicles	6,146	4,300	3,700	4,350
Rubbish Disposal	1,013	1,000	1,300	1,300
Small Tools/Instruments	5,895	10,200	18,300	88,200
Software Licensing/Purchase	-	-	16,000	69,000
Special Services/Supplies	186,587	165,300	180,750	175,500
Theft/Loss	72	-	-	-
Water	37,837	36,000	36,600	36,600
<b>Total Services and Supplies</b>	<b>\$ 1,387,771</b>	<b>\$ 1,279,980</b>	<b>\$ 1,454,973</b>	<b>\$ 1,527,420</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,000</b>	<b>\$ 132,000</b>
<b>Equipment</b>	<b>\$ 13,767</b>	<b>\$ 55,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>
<b>Total Recreation Department Expenditures and Encumbrances</b>	<b>\$ 7,296,291</b>	<b>\$ 7,269,248</b>	<b>\$ 7,595,950</b>	<b>\$ 7,881,113</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008 OPERATING EXPENDITURES  
GOLF DEPARTMENT**



This chart indicates the annual operating expenditures for the Golf Department which includes Skywest Golf Course, Mission Hills of Hayward Golf Course and Mission Hills of Hayward Driving Range for the FY 2005/06 Actuals to FY 2007/08 Preliminary Budget.

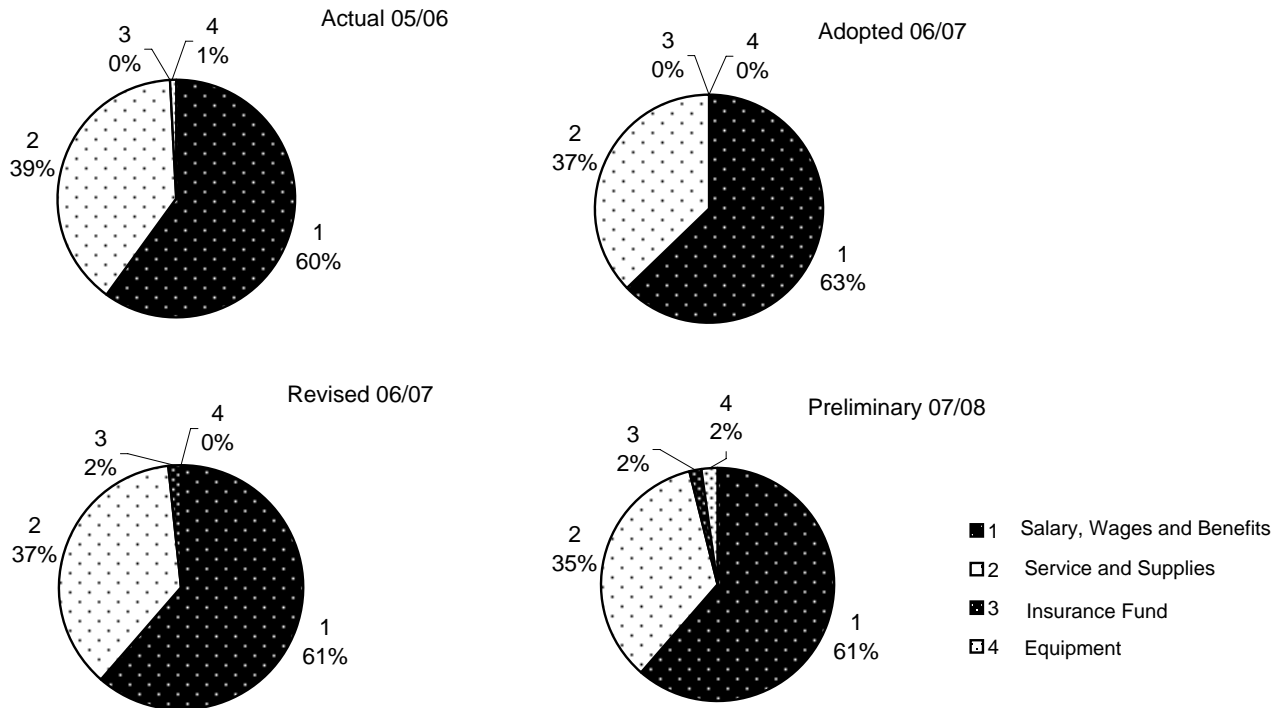
In the FY 2007/08 Preliminary Budget:

- The total Operating Expenditures is \$3,855,635 an increase of 2.54% of the FY 2006/07 Revised Budget.
- Salary, wages and benefits is \$2,367,913 an increase of 4.94% of the FY2006/07 Revised Budget.
- Service and supplies is to decrease by 5.31% of the FY 2006/07 Revised Budget.
- Internal Service Fund - Insurance is to increase by \$9,000 of the FY 2006/07 Revised Budget.
- Equipment expenditures is to increase by \$52,000 of the FY 2006/07 Revised Budget.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual FY 2005/2006</u>	<u>Adopted Budget FY 2006/2007</u>	<u>Revised Budget FY 2006/2007</u>	<u>Preliminary Budget FY 2007/2008</u>
Salaries, Wages and Employee Benefits	\$ 2,090,067	\$ 2,314,850	\$ 2,256,430	\$ 2,367,913
Services and Supplies	1,317,968	1,362,872	1,446,538	1,369,722
Internal Service Fund-Insurance	-	-	57,000	66,000
Equipment	<u>35,657</u>	<u>-</u>	<u>-</u>	<u>52,000</u>
<b>Total Golf Department Expenditures and Encumbrances</b>	<b><u>\$ 3,443,692</u></b>	<b><u>\$ 3,677,722</u></b>	<b><u>\$ 3,759,968</u></b>	<b><u>\$ 3,855,635</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008 OPERATING EXPENDITURES  
GOLF DEPARTMENT  
SKYWEST GOLF COURSE**



This chart indicates the operating expenditures for the Skywest Golf Course from the Actuals of FY 2005/06 to the Preliminary Budget of FY 2007/08.

In the FY2007/08 Preliminary Budget:

- The total Operating Expenditure is \$2,464,072, an increase of 2.58% of the FY 2006/07 Revised Budget.
- Salary, wages and benefits is to be \$1,510,500, an increase of 2.63% of FY 2006/07 Revised Budget.
- Service and supplies is to decrease by 3.9% of the FY 2006/07 Revised Budget.
- Internal Service Fund - Insurance is to be \$43,000.
- Equipment will be \$52,000.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT - SKYWEST GOLF COURSE  
SUMMARY OF EXPENDITURES**

	<u>Actual FY 2005/2006</u>	<u>Adopted Budget FY 2006/2007</u>	<u>Revised Budget FY 2006/2007</u>	<u>Preliminary Budget FY 2007/2008</u>
Salaries, Wages and Employee Benefits	\$ 1,380,550	\$ 1,502,665	\$ 1,471,728	\$ 1,510,500
Services and Supplies	895,822	891,472	893,388	858,572
Internal Service Fund-Insurance	-	-	37,000	43,000
Equipment	<u>20,664</u>	<u>-</u>	<u>-</u>	<u>52,000</u>
<b>Total Skywest Golf Course Expenditures and Encumbrances</b>	<b><u>\$ 2,297,036</u></b>	<b><u>\$ 2,394,137</u></b>	<b><u>\$ 2,402,116</u></b>	<b><u>\$ 2,464,072</u></b>

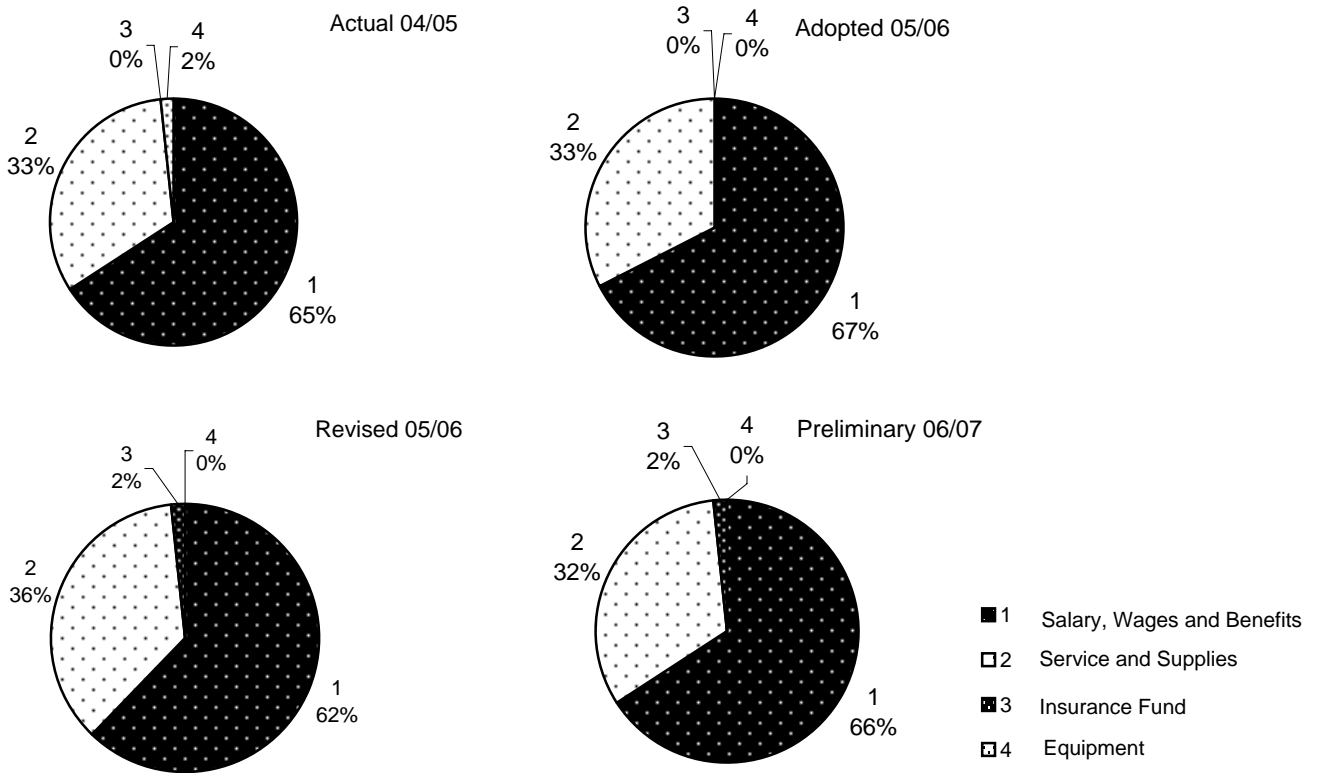
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT - SKYWEST GOLF COURSE  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Head Count	Adopted Budget FY 2006/2007	Head Count	Revised Budget FY 2006/2007	Head Count	Preliminary Budget FY 2007/2008	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Manager of Golf Course Operations	\$ 69,684	2/3	\$ 74,499	2/3	\$ 74,499	2/3	\$ 74,499	2/3
Golf Course Supervisor (Superintendent)	49,307	2/3	49,484	2/3	49,484	2/3	50,740	2/3
Senior Golf Course Caretaker	57,965	1	58,500	1	58,500	1	59,670	1
Golf Course Caretakers	242,252	5	312,480	6	290,500	6	302,784	6
Equipment Mechanic	35,504	2/3	35,891	2/3	35,891	2/3	35,891	2/3
Golf Course Coordinator	38,178		46,632	1	36,017	1	42,720	1
Capital Project Direct Labor Cost					(454)		(15,000)	
<b>Total Full Time Salaries</b>	<b>\$ 492,890</b>	<b>8</b>	<b>\$ 577,486</b>	<b>10</b>	<b>\$ 544,437</b>	<b>10</b>	<b>\$ 551,304</b>	<b>10</b>
<b>Overtime Pay</b>	<b>\$ 6,720</b>		<b>\$ 11,900</b>		<b>\$ 11,900</b>		<b>\$ 11,900</b>	
<b>Vacation In Lieu Pay</b>	<b>15,388</b>		<b>12,000</b>		<b>16,000</b>		<b>16,000</b>	
<b>Holiday Pay</b>	<b>9,800</b>		<b>6,500</b>		<b>10,100</b>		<b>10,100</b>	
<b>Wages - Hourly</b>								
Greenskeepers & Watermen	\$ 124,883		\$ 130,000		\$ 122,000		\$ 127,000	
Driving Range	64,497		68,000		74,000		74,000	
Starter/Pro Shop	56,733		80,000		75,000		75,000	
Equipment Mechanic	18,677		12,000		20,000		20,000	
Capital Project Direct Labor Cost					(76)		(5,000)	
<b>Total Hourly Wages</b>	<b>\$ 264,789</b>		<b>\$ 290,000</b>		<b>\$ 290,924</b>		<b>\$ 291,000</b>	
<b>District Overhead</b>								
Business Department Staff Overhead Allocation	\$ 114,000		\$ 121,438		\$ 121,438		\$ 122,755	
Park Department Staff Overhead Allocation	34,632		35,891		35,891		35,891	
<b>Total District Overhead</b>	<b>\$ 148,632</b>		<b>\$ 157,329</b>		<b>\$ 157,329</b>		<b>\$ 158,646</b>	
<b>Enterprise Instructors</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Total Salaries and Wages</b>	<b>\$ 938,219</b>		<b>\$ 1,055,215</b>		<b>\$ 1,030,690</b>		<b>\$ 1,038,950</b>	
<b>Employee Benefits</b>								
Employee Group Insurance	179,905		194,000		211,000		231,000	
Long Term Disability	10,796		10,750		11,000		11,500	
Retirement Res/Pickup	125,801		110,200		108,000		104,000	
Social Security	66,700		78,500		74,000		78,500	
State Unemployment Insurance	741		2,000		2,000		2,000	
Workers' Compensation	57,588		52,000		34,800		52,800	
Deferred Compensation In Lieu of Medical	800		-		600		-	
Capital Project Direct Labor Cost					(362)		(8,250)	
<b>Total Employee Benefits</b>	<b>\$ 442,332</b>		<b>\$ 447,450</b>		<b>\$ 441,038</b>		<b>\$ 471,550</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 1,380,550</b>		<b>\$ 1,502,665</b>		<b>\$ 1,471,728</b>		<b>\$ 1,510,500</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT - SKYWEST GOLF COURSE  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b>Services and Supplies</b>				
Advertising & Dist. Resources	\$ 4,319	\$ 3,000	\$ 4,000	\$ 4,000
Bank Charges	-	1,760	-	-
Clothing/Personal Supplies	2,388	3,000	4,000	4,000
Communications	12,643	18,000	13,000	13,000
Conference Expense	2,120	1,000	1,000	2,000
Credit Card Charges and Fees	23,275	20,240	25,000	25,000
Driving Range Supplies	18,735	20,000	20,000	20,000
Education/Staff Training	2,151	2,000	2,000	2,000
Electricity	51,395	75,000	60,000	60,000
Exp. with Donation Money	7,808	-	1,100	1,100
Gardening Supplies	55,453	85,000	56,000	75,000
Gas/Butane	3,474	3,000	3,000	3,000
Golf Course Supplies	21,539	11,500	11,000	11,000
Household Expenses	11,007	10,000	13,000	13,000
Interest Expenses-Capital Lease Equip	12,961	-	8,000	8,000
Membership/Dues/Publications	1,700	1,500	1,500	2,000
Mileage/Travel	4,478	5,000	5,000	5,000
Miscellaneous Expenses	809	-	-	-
Office Expense	7,914	8,000	8,000	8,000
Operation of Vehicle/Equipment	19,091	16,000	24,000	24,000
Principal Expenses-Capital Lease Equip	101,309	-	44,000	44,000
Pro Shop Resale Purchase	27,180	50,000	47,016	43,000
Professional Services	12,167	8,500	16,500	20,100
Rents/Leases - Buildings/Grounds	205,625	220,400	220,400	176,200
Rents/Leases - Equipment	15,927	91,072	21,072	21,072
Repair/Maintenance - Buildings/Grounds	134,203	101,000	115,100	115,100
Repair/Maintenance - Equipment	47,068	49,000	57,000	53,000
Repair/Maintenance - Vehicles	-	500	500	500
Rubbish Disposal	17,291	16,000	17,000	23,500
Small Tools/Instruments	7,036	3,000	26,200	13,000
Theft Loss	2,680	-	1,000	1,000
Water	62,073	68,000	68,000	68,000
<b>Total Services and Supplies</b>	<b>\$ 895,822</b>	<b>\$ 891,472</b>	<b>\$ 893,388</b>	<b>\$ 858,572</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,000</b>	<b>\$ 43,000</b>
<b>Equipment</b>	<b>\$ 20,664</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,000</b>
<b>Total Skywest Golf Course Expenditures and Encumbrances</b>	<b>\$ 2,297,036</b>	<b>\$ 2,394,137</b>	<b>\$ 2,402,116</b>	<b>\$ 2,464,072</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008 OPERATING EXPENDITURES  
GOLF DEPARTMENT  
MISSION HILLS OF HAYWARD GOLF COURSE**



This chart indicates the annual operating expenditures for the Mission Hills of Hayward Golf Course from the Actuals of FY 2005/06 to the Preliminary Budget of FY 2007/08.

In the FY2007/08 Preliminary Budget:

- The total Operating Budget is \$1,072,938, an increase of 4.43% of the FY 2006/07 Revised Budget.
- Salary, wages and benefits is to be \$707,688, an increase of 10.95% of the FY2006/07 Revised Budget.
- Service and supplies is to decrease by 7.06% of the FY 2006/07 Revised Budget.
- Internal Service Fund - Insurance is to increase by \$2,000 from the FY 2006/07 Revised Budget.
- No Equipment expenditure is budgeted for the FY 2007/08 Budget.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE  
SUMMARY OF EXPENDITURES**

	<u>Actual FY 2005/2006</u>	<u>Adopted Budget FY 2006/2007</u>	<u>Revised Budget FY 2006/2007</u>	<u>Preliminary Budget FY 2007/2008</u>
Salaries, Wages and Employee Benefits	\$ 572,980	\$ 677,260	\$ 637,840	\$ 707,688
Services and Supplies	283,697	327,300	372,550	346,250
Internal Service Fund-Insurance	-	-	17,000	19,000
Equipment	<u>14,993</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances</b>	<b><u><u>\$ 871,669</u></u></b>	<b><u><u>\$ 1,004,560</u></u></b>	<b><u><u>\$ 1,027,390</u></u></b>	<b><u><u>\$ 1,072,938</u></u></b>

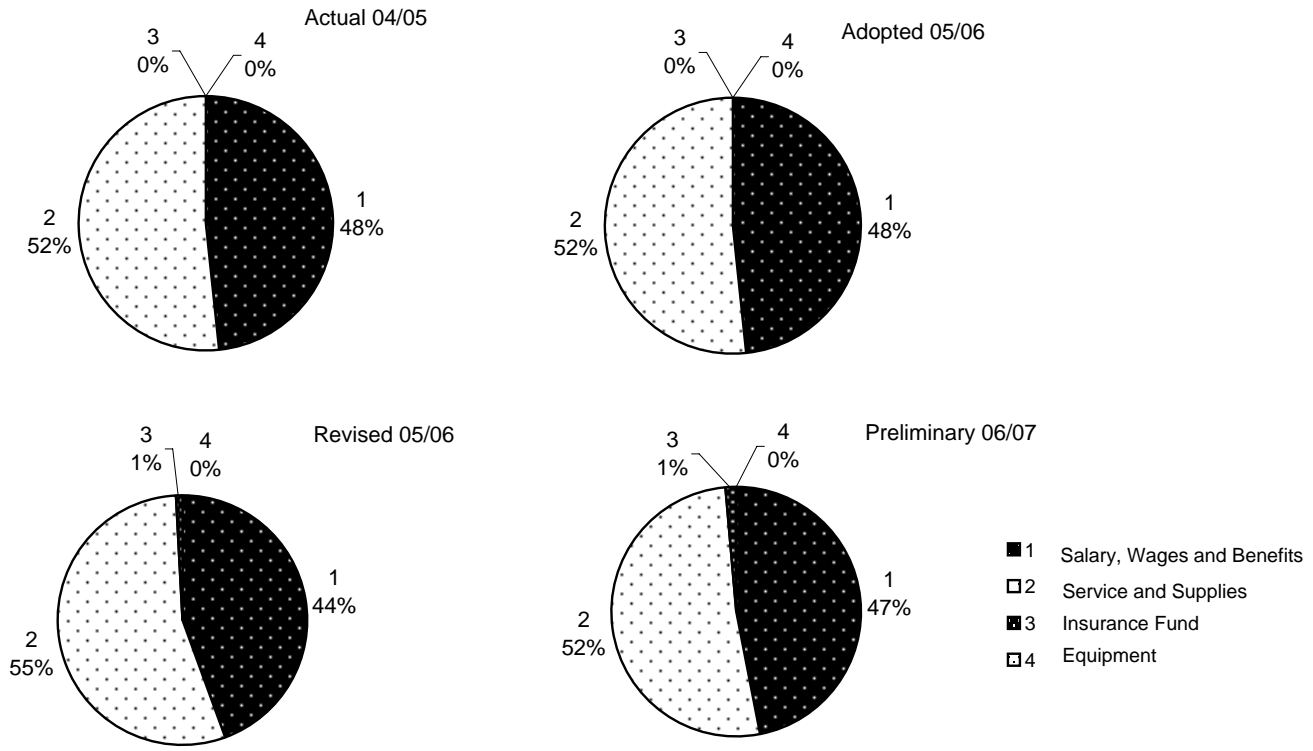
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Head Count	Adopted Budget FY 2006/2007	Head Count	Revised Budget FY 2006/2007	Head Count	Preliminary Budget FY 2007/2008	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Manager of Golf Course Operations	\$ 34,611	1/3	\$ 36,693	1/3	\$ 36,693	1/3	\$ 36,693	1/3
Golf Course Supervisor (Superintendent)	24,501	1/3	25,492	1/3	25,492	1/3	25,749	1/3
Senior Golf Course Caretaker	4,806		57,348	1	52,348	1	59,670	1
Golf Course Caretakers	126,732	3	104,160	2	92,831	2	104,160	2
Equipment Mechanic	17,752	1/3	17,856	1/3	17,677	1/3	17,677	1/3
Golf Course Coordinator	45,874	1	46,632	1	46,632	1	47,100	1
Capital Project Direct Labor Cost					(1,872)		-	
<b>Total Full Time Salaries</b>	<b>\$ 254,276</b>	<b>5</b>	<b>\$ 288,181</b>	<b>5</b>	<b>\$ 269,801</b>	<b>5</b>	<b>\$ 291,049</b>	<b>5</b>
<b>Overtime Pay</b>	<b>\$ 1,295</b>		<b>\$ 5,500</b>		<b>\$ 5,650</b>		<b>\$ 5,200</b>	
<b>Vacation In Lieu Pay</b>	<b>18,019</b>		<b>8,000</b>		<b>8,000</b>		<b>8,000</b>	
<b>Holiday Pay</b>	<b>5,420</b>		<b>5,600</b>		<b>6,400</b>		<b>6,400</b>	
<b>Wages - Hourly</b>								
Greenskeepers & Watermen	\$ 59,090		\$ 60,000		\$ 60,000		\$ 60,000	
Driving Range	-		-		-		-	
Starter/Pro Shop	50,831		65,000		65,000		65,000	
Equipment Mechanic	-		2,000		2,000		2,000	
Capital Project Direct Labor Cost					(6,000)		-	
<b>Total Hourly Wages</b>	<b>\$ 109,922</b>		<b>\$ 127,000</b>		<b>\$ 121,000</b>		<b>\$ 127,000</b>	
<b>District Overhead</b>								
Business Department Staff Overhead Allocation	\$ 56,148		\$ 59,812		\$ 59,812		\$ 60,462	
Park Department Staff Overhead Allocation	17,052		17,677		17,677		17,677	
<b>Total District Overhead</b>	<b>\$ 73,200</b>		<b>\$ 77,489</b>		<b>\$ 77,489</b>		<b>\$ 78,139</b>	
<b>Enterprise Instructors</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Total Salaries and Wages</b>	<b>\$ 462,132</b>		<b>\$ 511,770</b>		<b>\$ 488,340</b>		<b>\$ 515,788</b>	
<b>Employee Benefits</b>								
Employee Group Insurance	\$ 40,082		\$ 50,000		\$ 60,000		\$ 66,000	
Long Term Disability	1,747		5,000		4,000		6,000	
Retirement Res/Pickup	28,777		55,040		42,000		53,500	
Social Security	23,851		37,500		31,500		37,500	
State Unemployment Insurance	554		2,000		2,000		2,000	
Workers' Compensation	15,837		15,950		12,500		24,500	
Deferred Compensation In Lieu of Medical					1,800		2,400	
Capital Project Direct Labor Cost					(4,300)		-	
<b>Total Employee Benefits</b>	<b>\$ 110,848</b>		<b>\$ 165,490</b>		<b>\$ 149,500</b>		<b>\$ 191,900</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 572,980</b>		<b>\$ 677,260</b>		<b>\$ 637,840</b>		<b>\$ 707,688</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b>Services and Supplies</b>				
Advertising & Dist. Resources	\$ 951	\$ 3,000	\$ 3,000	\$ 3,000
Bank Charges	-	1,710	-	-
Clothing/Personal Supplies	607	500	1,000	1,000
Communications	5,053	7,000	5,000	5,000
Conference Expense	703	1,000	1,000	1,000
Credit Card Charges and Fees	10,174	13,290	13,000	13,000
Education/Staff Training	449	500	500	500
Electricity	68,650	85,000	77,000	77,000
Exp. with Donation Money	609	-	450	450
Gardening Supplies	21,094	45,000	74,000	42,000
Gas/Butane	3,993	5,000	4,000	4,000
Golf Course Supplies	9,794	7,500	7,700	7,700
Household Expenses	3,321	2,000	2,000	2,000
Interest Expenses-Capital Lease Equip	1,981	-	1,500	1,500
Membership Dues/Publications	350	300	300	300
Mileage/Travel	278	200	500	500
Miscellaneous Expenditure			-	-
Office Expense	1,903	4,000	2,000	2,000
Operation of Vehicle/Equipment	6,521	6,000	8,000	8,000
Principal Expenses-Capital Lease Equip	9,194	-	8,000	8,000
Pro Shop Resale Purchase	30,859	50,000	32,100	31,100
Professional Services	7,713	9,900	9,900	9,900
Rents/Leases - Buildings/Grounds	13	-	-	-
Rents/Leases - Equipment	4,999	13,500	5,000	5,000
Repair/Maintenance - Buildings/Grounds	41,641	23,400	45,400	45,400
Repair/Maintenance - Equipment	29,396	29,000	29,000	29,000
Repair/Maintenance - Vehicles	-	500	500	500
Rubbish Disposal	8,384	8,000	8,000	11,400
Small Tools/Instruments	3,528	4,000	4,700	8,000
Theft/Loss	-	-	1,000	1,000
Water	11,540	7,000	28,000	28,000
<b>Total Services and Supplies</b>	<b>\$ 283,697</b>	<b>\$ 327,300</b>	<b>\$ 372,550</b>	<b>\$ 346,250</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,000</b>	<b>\$ 19,000</b>
<b>Equipment</b>	<b>\$ 14,993</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances</b>	<b>\$ 871,669</b>	<b>\$ 1,004,560</b>	<b>\$ 1,027,390</b>	<b>\$ 1,072,938</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008 OPERATING EXPENDITURES  
GOLF DEPARTMENT  
MISSION HILLS OF HAYWARD DRIVING RANGE**



This chart indicates the annual operating expenditures for the Mission Hills of Hayward Golf Course from the Actuals of FY 2005/06 to the Preliminary Budget of FY 2007/08.

In the FY2007/08 Preliminary Budget:

- The total Operating Budget is \$318,625, a decrease of 3.58% of the FY 2006/07 Revised Budget.
- Salary, wages and benefits is to be \$149,725 an increase of 1.95% of the FY2006/07 Revised Budget.
- Service and Supplies is to decrease by 8.69% of the FY 2006/07 Revised Budget.
- Internal Service Fund - Insurance is to increase by \$1,000 from the FY 2006/07 Revised Budget.
- No Equipment expenditure is budgeted for the FY 2007/08 Budget.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE  
SUMMARY OF EXPENDITURES**

	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
Salaries, Wages and Employee Benefits	\$ 136,537	\$ 134,925	\$ 146,862	\$ 149,725
Services and Supplies	138,450	144,100	180,600	164,900
Internal Service Fund-Insurance	-	-	3,000	4,000
Equipment	-	-	-	-
<b>Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances</b>	<b>\$ 274,987</b>	<b>\$ 279,025</b>	<b>\$ 330,462</b>	<b>\$ 318,625</b>

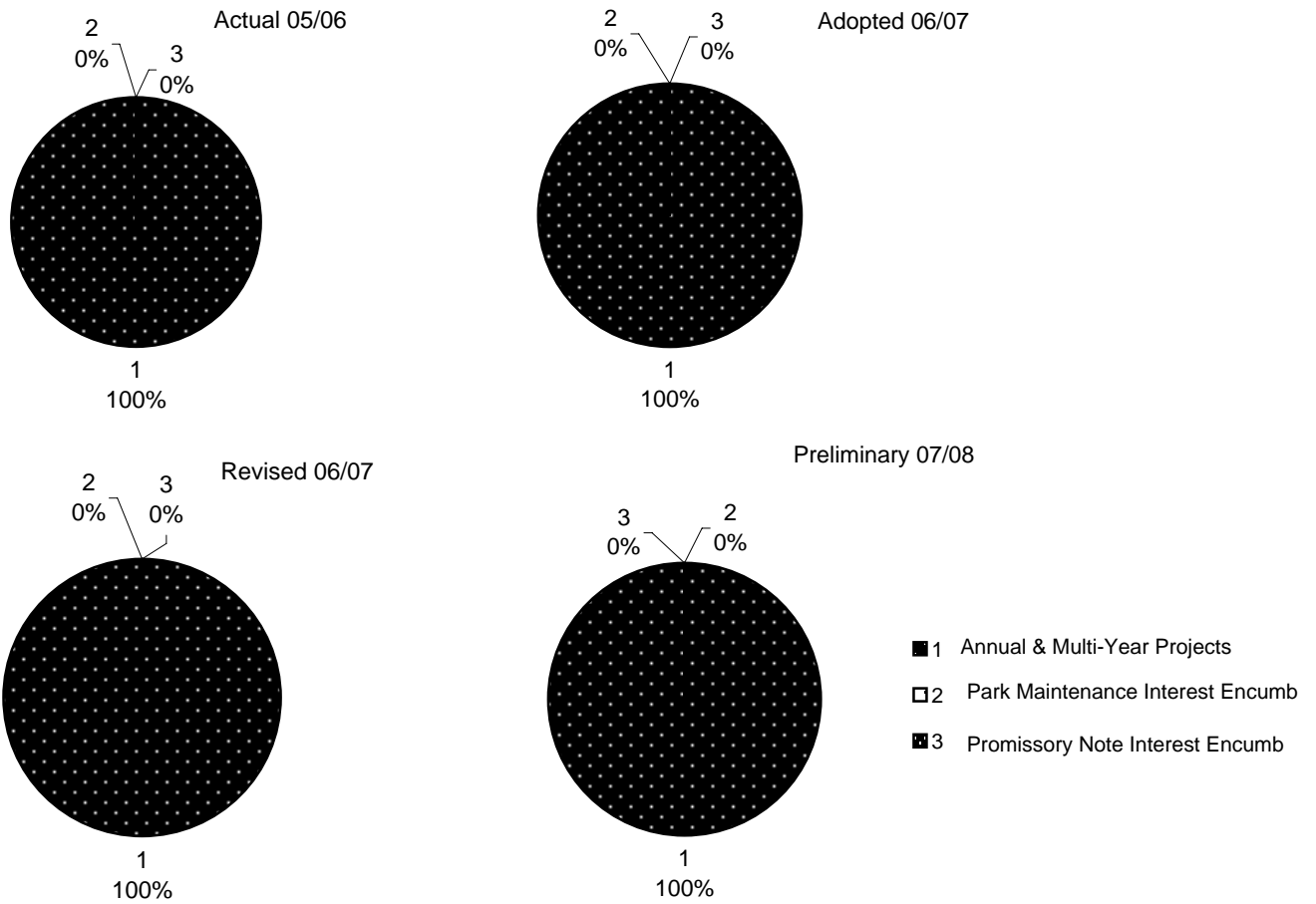
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Head Count	Adopted Budget FY 2006/2007	Head Count	Revised Budget FY 2006/2007	Head Count	Preliminary Budget FY 2007/2008	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Manager of Golf Course Operations	-		-		-		-	
Golf Course Supervisor (Superintendent)	-		-		-		-	
Senior Golf Course Caretaker	-		-		-		-	
Golf Course Caretakers	-		-		-		-	
Equipment Mechanic	-		-		-		-	
Golf Course Coordinator	-		-		-		-	
<b>Total Full Time Salaries</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Overtime Pay</b>	<b>\$ 61</b>		<b>\$ 500</b>		<b>\$ 3,400</b>		<b>\$ 3,400</b>	
<b>Vacation In Lieu Pay</b>	<b>1,698</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Holiday Pay</b>	<b>-</b>		<b>2,075</b>		<b>2,075</b>		<b>2,075</b>	
<b>Wages - Hourly</b>								
Greenskeepers & Watermen	\$ 24,846		\$ 26,000		\$ 26,000		\$ 26,000	
Driving Range	78,053		80,000		80,000		83,500	
Starter/Pro Shop	-		-		3,422		-	
Equipment Mechanic	-		1,000		1,000		1,000	
Capital Project Direct Labor Cost	-		-		(900)		-	
<b>Total Hourly Wages</b>	<b>\$ 102,899</b>		<b>\$ 107,000</b>		<b>\$ 109,522</b>		<b>\$ 110,500</b>	
<b>District Overhead</b>								
Business Department Staff Overhead Allocation	-		-		-		-	
Park Department Staff Overhead Allocation	-		-		-		-	
<b>Total District Overhead</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Enterprise Instructors</b>	<b>\$ 18,960</b>		<b>\$ 13,000</b>		<b>\$ 20,000</b>		<b>\$ 20,000</b>	
<b>Total Salaries and Wages</b>	<b>\$ 123,618</b>		<b>\$ 122,575</b>		<b>\$ 134,997</b>		<b>\$ 135,975</b>	
<b>Employee Benefits</b>								
Employee Group Insurance	\$ -		\$ -		\$ -		\$ -	
Long Term Disability	-		-		-		-	
Retirement Res/Pickup	-		-		-		-	
Social Security	7,161		8,250		8,500		8,500	
State Unemployment Insurance	-		-		-		-	
Workers' Compensation	5,758		4,100		3,500		5,250	
Deferred Compensation In Lieu of Medical	-		-		-		-	
Capital Project Direct Labor Cost	-		-		(135)		-	
<b>Total Employee Benefits</b>	<b>\$ 12,919</b>		<b>\$ 12,350</b>		<b>\$ 11,865</b>		<b>\$ 13,750</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 136,537</b>		<b>\$ 134,925</b>		<b>\$ 146,862</b>		<b>\$ 149,725</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE  
OBJECT OF EXPENDITURES**

	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b>Services and Supplies</b>				
Advertising & Dist. Resources	\$ 688	\$ 4,000	\$ 4,000	\$ 4,000
Clothing/Personal Supplies	219	500	1,000	1,000
Communications	2,351	3,000	3,000	3,000
Conference Expense	-	-	-	-
Credit Card Charges and Fees	6,317	3,000	6,800	6,800
Driving Range Supplies	23,151	40,000	40,000	40,000
Education/Staff Training	-	-	-	-
Electricity	-	-	-	-
Exp. with Donation Money	-	-	-	-
Gardening Supplies	1,864	10,000	9,000	9,000
Gas/Butane	-	400	400	400
Golf Course Supplies	4,779	2,500	4,200	4,200
Household Expenses	703	500	1,200	1,200
Interest Expenses-Capital Lease Equip	486	-	400	400
Membership Dues/Publications	-	100	100	100
Mileage	-	-	-	-
Miscellaneous Expenses	-	3,000	-	-
Office Expense	213	500	500	500
Operation of Vehicle/Equipment	-	-	-	-
Principal Expenses-Capital Lease Equip	3,606	-	3,600	3,600
Pro Shop Resale Purchase	80,180	50,000	46,700	46,700
Professional Services	2,567	8,000	8,000	8,000
Rents/Leases - Buildings/Grounds	-	-	-	-
Rents/Leases - Equipment	843	6,600	3,000	3,000
Repair/Maintenance - Buildings/Grounds	8,789	4,000	41,000	21,000
Repair/Maintenance - Equipment	526	4,000	4,000	4,000
Repair/Maintenance - Vehicles	-	500	500	500
Rubbish Disposal	-	500	-	-
Small Tools/Instruments	-	1,000	2,200	6,500
Theft/Loss	1,169	-	1,000	1,000
Water	-	2,000	-	-
<b>Total Services and Supplies</b>	<b>\$ 138,450</b>	<b>\$ 144,100</b>	<b>\$ 180,600</b>	<b>\$ 164,900</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ 4,000</b>
<b>Equipment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances</b>	<b>\$ 274,987</b>	<b>\$ 279,025</b>	<b>\$ 330,462</b>	<b>\$ 318,625</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
CAPITAL OUTLAY EXPENDITURES**



This chart indicates the total Capital Outlay expenditures from the Actuals of FY 2005/06 to the FY 2007/08 Preliminary Budget. Expenditures consist of three categories:

- (1) Annual and Multi-Year Projects
- (2) Park Maintenance Assessment
- (3) Promissory Note Interest

In the FY2007/08 Preliminary Budget, the total expenditures is expected to be \$2,997,529.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
CURRENT YEAR CAPITAL OUTLAY FUND  
SUMMARY OF INCOME AND EXPENDITURES**

	Actual FY 2005/2006	Adopted Budget FY 2006/2007	Revised Budget FY 2006/2007	Preliminary Budget FY 2007/2008
<b><u>Current Year Income</u></b>				
Transfer from General Fund	\$ 814,436	\$ 1,520,029	\$ 1,197,364	\$ 1,619,529
Donations	23,799		17,289	
Interest Income	9,194		6,515	
City Block Grant	145,548		43,124	150,000
County Block Grant	142,661		1,839	
State Grants	-			
Other Agency Grants	286,490		146,671	450,000
Disaster Recovery			87,194	
Redevelopment Fund	26,567		199,571	
City Land Dedication In Lieu Fees	75,000		75,000	600,000
County Land Dedication In Lieu Fees	26,503		120,440	178,000
Others	21,710		0	
<b>Total Current Year Income</b>	<b>\$ 1,571,909</b>	<b>\$ 1,520,029</b>	<b>\$ 1,895,007</b>	<b>\$ 2,997,529</b>
<b><u>Prior Year Funding Brought Forward</u></b>				
Transfer from General Fund	\$ 6,400			
Park Maintenance Assessment Projects	378			
<b>Total Prior Year Fund Brought Forward</b>	<b>\$ 6,778</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Income</b>	<b>\$ 1,578,687</b>	<b>\$ 1,520,029</b>	<b>\$ 1,895,007</b>	<b>\$ 2,997,529</b>
<b><u>Current Year Expenditure and Encumbrances</u></b>				
Capital Project Fund	\$ 1,578,687	\$ 1,520,029	\$ 1,895,007	\$ 2,997,529
Park Maintenance Assessment Fund Interest Encumbrance				
Promissary Note Redemption Fund Interest Encumbrance				
<b>Total Current Year Expenditure and Encumbrances</b>	<b>\$ 1,578,687</b>	<b>\$ 1,520,029</b>	<b>\$ 1,895,007</b>	<b>\$ 2,997,529</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008**

**CURRENT YEAR CAPITAL OUTLAY FUND**

**EXPLANATION OF PROJECTS**

F/Y 2006/07 Adopted Budget	\$ 1,520,029
F/Y 2006/07 Revised Budget	\$ 1,895,007
F/Y 2007/08 Proposed Budget	\$ 2,997,529

1. The Capital Outlay Budget finances capital projects for the District. Such projects are usually confined to the acquisition, development or improvement of land or buildings. Projects funded under this budget must meet certain criteria; definitions of which have been generally defined for state and local governments by the National Committee on Governmental Accounting. These definitions, together with recommended fiscal procedures are set forth in a printed publication which is periodically revised and is used as a guide by independent auditing firms for auditing local government agencies.
2. The FY 2006/07 Revised Budget reflects an increase of \$ 374,978 mainly due to some projects were not being budgeted until monies from grants and other sources are received plus additional projects in FY 2006/07 than originally planned.

The ongoing obligations are the annual note payments for the Mission Hills of Hayward Golf Course and the Mission Hills of Hayward Driving Range, and the Honeywell Alarm System. Other ongoing projects include:

- Cannery Park Master Plan
- Adobe Center Park
- J.A. Lewis Property
- Skywest Pavilion
- Meek Estate West Terrace
- Hillcrest Knolls Park
- Skywest Golf Course Greens Renovation
- Hayward Plunge Lobby Roof, Mt. Eden Roof, Hayward Plunge Dehumidification projects
- Fairmont Drive Linear Park
- Rowell Ranch Propane Tank Installation
- Douglas Morrisson Theatre Lighting
- San Lorenzo Community Center Mechanical Duct work
- District Office Roof Replacement, IT Room Renovation
- Mission Hills of Hayward Golf Course 9 Tees

Completed projects included:

- District Master Plan Update
- Mission Hills of Hayward Driving Range netting and deck sealing

- Meek Estate Turf, Irrigation and Concrete
  - Kennedy Park Roof and Del Rey Park Playground
  - Ashland Community Center Activity Room and Outdoor Lighting
  - Sunset Field Turf and Irrigation renovation
  - Kennedy Park Roof
  - Sulphur Creek Roof
  - Mission Hills of Hayward Driving Range Clubhouse Security
  - Mission Hills of Hayward Driving Range Practice Greens
  - Hayward Plunge Exterior Painting
3. The FY 2007/08 Preliminary Budget is expected to be \$ 2,997,529 reflecting an increase of \$ 1,102,522. Of the budgeted capital outlay expenditures, we expected \$ 1,619,529 to be funded by the District's money and \$ 1,378,000 to be funded by grants, in-lieu fees, etc. from others. In most cases, the District has to pay the full amount of capital outlay expenditures months before the projected funding from schools and other government agencies is received.

Payments for Mission Hills of Hayward Golf Course loan and Mission Hills of Hayward Driving Range loan are listed among other funded projects in the following pages. Due to the uncertainty of grant funds available, some projects funded by other agencies and other sources are not included in the budget until funding is received.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
CURRENT YEAR CAPITAL OUTLAY FUND  
SUMMARY OF REVENUE AND EXPENDITURES BY AREA**

<b><u>AREA</u></b>	<b><u>Projected Revenue</u></b>	<b><u>Projected Expenditure</u></b>	<b><u>Net Capital Project Cost</u></b>
District Wide	\$ 400,000	\$ 1,055,529	\$ 655,529
Castro Valley Area	628,000	800,000	172,000
Hayward Area	350,000	1,042,000	692,000
San Lorenzo Area	-	100,000	100,000
Unincorporated Hayward Area	-	-	-
<b>TOTAL CAPITAL PROJECTS</b>	<b><u>\$ 1,378,000</u></b>	<b><u>\$ 2,997,529</u></b>	<b><u>\$ 1,619,529</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2007/2008  
CURRENT YEAR CAPITAL OUTLAY FUND  
DETAIL OF REVENUE AND EXPENDITURES BY AREA**

	<u>Projected Revenue</u>	<u>Projected Expenditure</u>	<u>Net Capital Project Cost</u>
<b><u>District Wide Area</u></b>			
<b>Mission Hills of Hayward Golf Course</b>			
>Notes Payment	\$ -	\$ 226,875	\$ 226,875
<b>Mission Hills of Hayward Golf Practice Facility</b>			
>Notes Payment		56,922	56,922
<b>Skywest Golf Course</b>			
>Putting Greens Project	400,000	470,000	70,000
<b>District Administration Office</b>			
>IT Room Electrical Upgrade		50,000	50,000
<b>Districtwide ADA Facility Survey</b>			
>Facility Survey		50,000	50,000
<b>Botany Grounds Park</b>			
>Koi Pond Filtration System Upgrade		75,000	75,000
<b>Swim Center Liquid Chlorine Conversion</b>			
>Hayward Plunge Swim Center		14,000	
>Sunset Swim Center		14,000	
>Castro Valley Swim Center		14,000	
>Arroyo Swim Center		14,000	
>Mt. Eden Swim Center		14,000	
Total Swim Centers			70,000
<b>Hayward High Swim Center</b>			
>Demolition		40,000	40,000
<b>Honeywell Alarm System</b>			
>Capital Lease Payment		16,732	16,732
<b>Total District Wide Area</b>	<b>400,000</b>	<b>1,055,529</b>	<b>655,529</b>
<b><u>Castro Valley Area</u></b>			
	-	-	-
<b>Adobe Art Center Park</b>			
>Park Development	628,000	800,000	172,000
<b><u>Hayward Area</u></b>			
<b>J. A. Lewis Park</b>			
>Park Development	200,000	757,000	557,000
<b>Matt Jimenez Comm Center</b>			
>Garbage Enclosure		10,000	10,000
<b>Sorensdale Park</b>			
>ADA Upgrade	150,000	275,000	125,000
<b>Total Hayward Area</b>	<b>350,000</b>	<b>1,042,000</b>	<b>692,000</b>
<b><u>San Lorenzo Area</u></b>			
<b>Ahland/Holland Park</b>			
>Future Park Site		100,000	100,000
<b><u>Unincorporated Hayward Area</u></b>			
	-	-	-
<b>Total Capital Outlay Budget</b>	<b>\$ 1,378,000</b>	<b>\$ 2,997,529</b>	<b>\$ 1,619,529</b>

Prior Year Capital Project PO Listing as of May 1, 2007

<u>PO#</u>	<u>Capital Project</u>	<u>Amount</u>
R0001112	NETTING BARRIER <b>Mission Hills of Hayward Driving Range Netting Project</b>	\$ 1,900.00 <u>\$ 1,900.00</u>
R0000971	ASHLAND/HOLLAND	\$ 198,765.00
R0001456	DEVELOPMENT <b>Ashland Park Future Plan</b>	35,500.00 <u>\$ 234,265.00</u>
R0000370	BALANCE ON MULTI YR	\$ 45,292.69
R0000370	INCRS PO	19,811.00
R0000370	ADD BACK PO BAL FOSSIL	66.36
R0000370	INCRS PO	1,500.00
R0001433	MONITORING REPORT <b>Total Hayward Shoreline San Francisco International Airport Mitigation</b>	1,500.00 <u>\$ 68,170.05</u>
R0001176	DESIGN PROPOSAL <b>Meek Park West Terrace Recep. Area</b>	\$ 2,046.00 <u>\$ 2,046.00</u>
R0001226	PLNS & SPECS <b>Redevelopment of Cannery Park</b>	\$ 26,444.52 <u>\$ 26,444.52</u>
	<b>Total Prior Year Capital Project Fund Reserved</b>	<u><u>\$ 332,825.57</u></u>