



# **Adopted Budget 2010/2011**

**Hayward Area Recreation and Park District**

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
TABLE OF CONTENTS**

<b>BUDGET MESSAGE .....</b>	<b>1</b>
 <b><u>OPERATING BUDGET</u></b>	
• Summary of Income and Expenditures.....	2
• Comparison of Appropriations Limit Graph.....	3
• Expenditures, OPEB Reserve and Appropriations Graph .....	4
• Operating Expenditures Graph .....	5
• District Income Graph .....	6
• Sources of Income .....	7-8
• Operating Expenditures and Encumbrances by Department .....	9
• Salary, Wages and Benefits Graph.....	10
• Comparison of Expenditures.....	11-12
 <b>BUSINESS DEPARTMENT</b>	
• Expenditures Graph .....	B13
• Summary of Expenditures.....	B14
• Object of Expenditures.....	B15-B16
 <b>PARK DEPARTMENT</b>	
• Expenditures Graph .....	P17
• Summary of Expenditures.....	P18
• Object of Expenditures.....	P19-P20
 <b>RECREATION DEPARTMENT</b>	
• Expenditures Graph .....	R21
• Summary of Expenditures.....	R22
• Object of Expenditures.....	R23-R24
 <b>GOLF DEPARTMENT</b>	
• Comparison of Expenditures Graph.....	G25
• Summary of Expenditures.....	G26
 <b>SKYWEST GOLF COURSE</b>	
• Expenditures Graph.....	S27
• Summary of Expenditures .....	S28
• Object of Expenditures .....	S29-S30
 <b>MISSION HILLS OF HAYWARD GOLF COURSE</b>	
• Expenditures Graph.....	M31
• Summary of Expenditures .....	M32
• Object of Expenditures .....	M33-M34
 <b>MISSION HILLS OF HAYWARD DRIVING RANGE</b>	
• Expenditures Graph.....	MD35
• Summary of Expenditures .....	MD36
• Object of Expenditures .....	MD37-MD38

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY OPERATING BUDGET 2010/2011  
TABLE OF CONTENTS**

**CAPITAL OUTLAY BUDGET**

- Capital Outlay Expenditures by Area Graph ..... C1
- Summary of Income and Expenditures ..... C2
- Explanation of Projects..... C3-C4
- Summary of Revenue and Expenditures by Area ..... C5
- Detail of Revenue and Expenditures by Area ..... C6-C11

**APPENDIX**

- Prior Year Capital Outlay Fund Reserved ..... A1

August 10, 2010

**Citizens of the Hayward Area Recreation and Park District:**

The following pages reflect the Hayward Area Recreation and Park District's Fiscal Year 2010/2011 Budget. Legal requirements call for the District to publish its Fiscal Year 2010/2011 Budget on or before August 10, 2010. In order to meet this deadline, this budget has, of necessity, been based upon assumptions, which undoubtedly may have to be adjusted when the final interpretations of the State budget become available.

The State of California's permanent annual shift of property tax revenue from the District to finance public schools continues to severely restrict both the District's day-to-day maintenance and operations, particularly our Capital Outlay Program. With the passage of Measure Q in June 1997, the District will continue to receive an additional \$3.38 million in property tax revenue to partially offset the property tax transfer losses.

The Fiscal Year 2010/2011 Operating Budget of \$24,383,637 represents a 3.49% increase of the 2009/2010 Actual. The Capital Outlay Budget is \$3,547,587, an increase of 10.69% of the Fiscal Year 2009/2010 Actual.

Revenue to support these planned expenditures is expected to be generated from (1) Property Taxes of \$12,600,000 (2) Special Assessment Tax of \$3,380,000 (3) Fees and Admissions of \$6,872,500 (3) Grants, In-Lieu Fees and Other Capital Project Funding of \$2,798,000 (4) Interest of \$125,400 (5) Contractual Rent/Leases of \$125,800 (6) Other Park Operations of \$341,200 (7) Prior Year Contingency Funds of \$6,087,273 and (8) Other Miscellaneous Income of \$33,800.

The District will make every effort to obtain the maximum possible funding when the State Budget is finalized. Also, as has been the case in past years, we will continue seeking additional funds from all possible sources. Any additional funds will be used to improve or expand existing facilities, acquire additional park sites and offer additional recreation programs.

This budget has been adopted by Board of Directors with the provision that changes, which result from subsequent actions of the California State Legislature, may be incorporated at a later date.

Citizens of the Hayward Area Recreation and Park District  
August 10, 2010

Board of Directors  
Hayward Area Recreation and Park District

Paul W. Hodges, Jr., President

Minane Jameson, Vice-President

Dennis M. Waespi, Secretary

Louis M. Andrade, Director

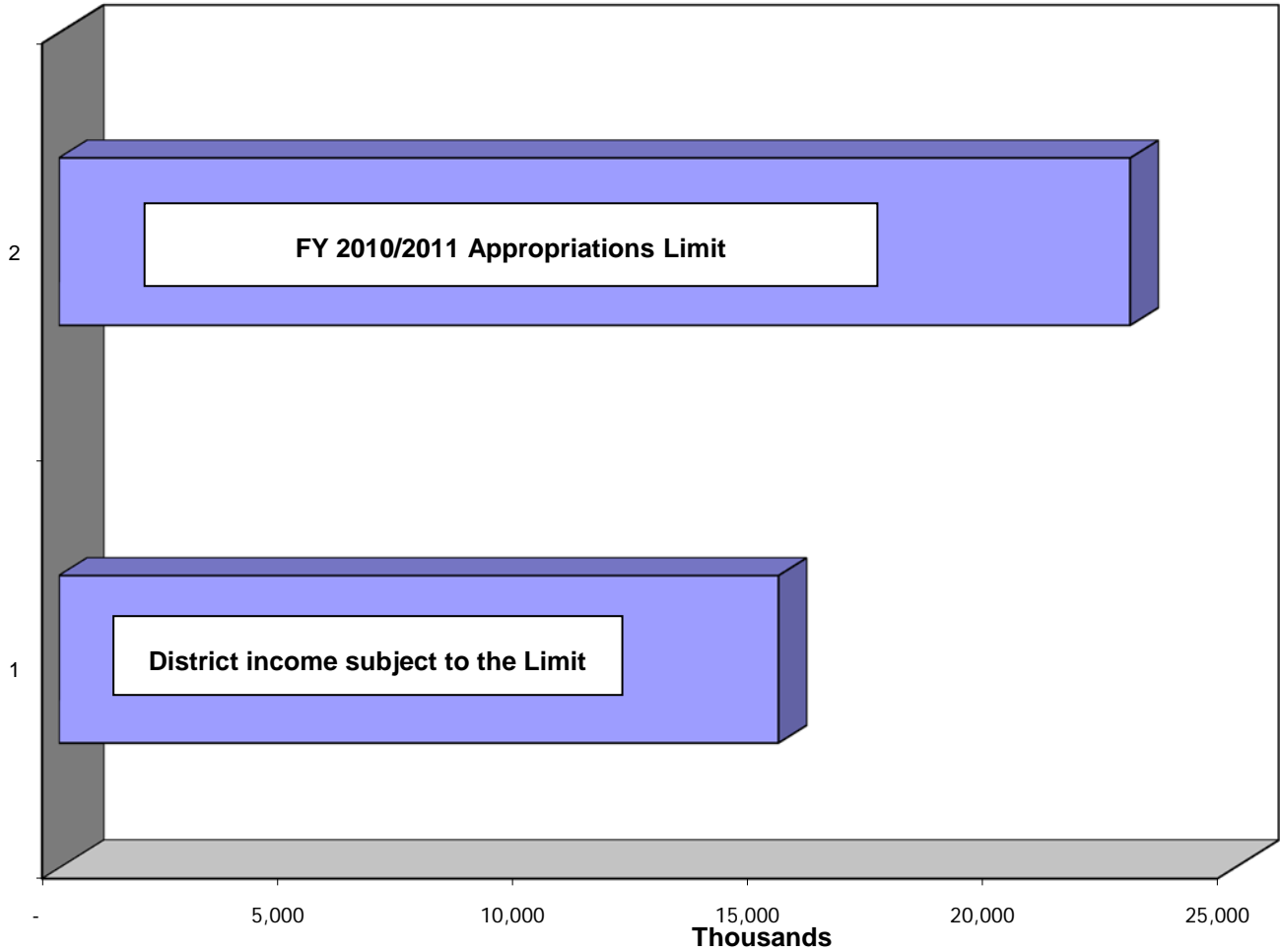
Carol A. Pereira, Director

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2008/2009	Actual&Encumb FY 2009/2010	Adopted Budget FY 2010/2011
<b>Income</b>			
<b>Current Year Income</b>			
Tax Revenue	\$ 14,342,694	\$ 13,341,038	\$ 12,600,000
Special Assessment Tax Revenue	3,377,073	3,436,144	3,380,000
Capital Outlay Fund-Grants, In Lieu and Others (page C2)	1,299,498	1,732,182	2,798,000
Alameda Co. Grant/Volunteer Coord.	134,074	118,725	-
Concessions	22,306	18,505	20,800
Kennedy Amusement Park	398,837	391,898	339,950
Other Park Operations	359,441	293,515	345,200
Donation, Private Contributions	118,050	129,158	-
Interest	113,104	(18,292)	125,400
Program Registrations & Admission	2,993,330	3,005,554	2,691,400
Golf Income	3,223,227	3,013,142	3,194,500
Swim Centers	711,137	723,340	686,000
Use of Equipment and Facilities	274,362	295,350	302,650
Contractual Rent/Leases - Building & Grounds	152,878	140,254	125,800
Miscellaneous	44,386	39,090	13,000
Discount & Complimentary/Fee Reduction In-Lieu	(179,269)	(380,351)	(346,000)
<b>Total Current Year Income</b>	<b>\$ 27,385,128</b>	<b>\$ 26,279,252</b>	<b>\$ 26,276,700</b>
<b>Prior Year Fund Carried Over</b>			
Appropriation for Contingency	\$ 6,179,206	\$ 6,573,854	\$ 6,087,273
Interfund Transfer			
<b>Total Prior Year Funds</b>	<b>\$ 6,179,206</b>	<b>\$ 6,573,854</b>	<b>\$ 6,087,273</b>
<b>Total Income</b>	<b>\$ 33,564,333</b>	<b>\$ 32,853,106</b>	<b>\$ 32,363,973</b>
<b>Expenditures and Encumbrances</b>			
<b>Capital Fund Expenditures and Encumbrances (page C2)</b>			
Interfund Transfer			
From General Fund to Capital Fund	\$ 1,695,447	\$ 1,472,921	\$ 749,578
Multi Year Projects			
Park Maintenance Assessment Fund Interest Encumbrance		-	-
Promissory Note Redemption Fund Interest Encumbrance			
From Grants, In Lieu and Others	1,299,498	1,732,182	2,798,000
<b>Total Capital Expenditure and Encumbrances</b>	<b>\$ 2,994,945</b>	<b>\$ 3,205,103</b>	<b>\$ 3,547,578</b>
<b>Operating Expenditures and Encumbrances</b>			
Salary, Wages & Benefits	17,024,067	16,894,825	17,075,777
Services and Supplies	6,632,248	5,527,939	5,987,874
Internal Service Fund-Insurance	199,934	290,333	420,000
Equipment and Other Capitalized Items	139,285	8,517	46,000
Other Postemployment Benefit (OPEB) Funding	-	839,116	853,986
<b>Total Operating Expenditures and Encumbrances</b>	<b>\$ 23,995,534</b>	<b>\$ 23,560,730</b>	<b>\$ 24,383,637</b>
<b>Total Capital and Operating Expenditures and Encumbrances</b>	<b>\$ 26,990,479</b>	<b>\$ 26,765,833</b>	<b>\$ 27,931,215</b>
<b>Future Other Postemployment Benefit (OPEB) Reserve</b>			<b>\$ 1,560,000</b>
<b>Appropriation for Contingency</b>	<b>\$ 6,573,854</b>	<b>\$ 6,087,273</b>	<b>\$ 2,872,758</b>
<b>Total Expenditures, Encumbrances, Reserve and Appropriation for Contingency</b>	<b>\$ 33,564,333</b>	<b>\$ 32,853,106</b>	<b>\$ 32,363,973</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
APPROPRIATIONS LIMIT COMPARISON**

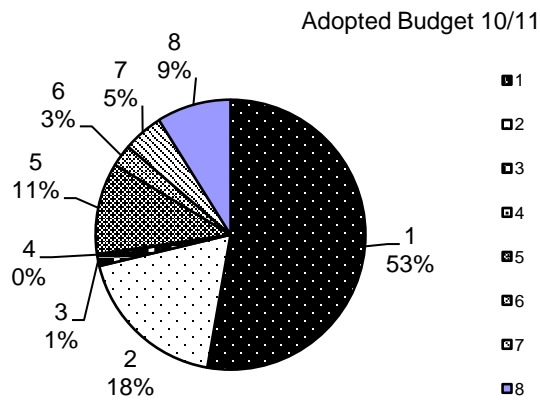
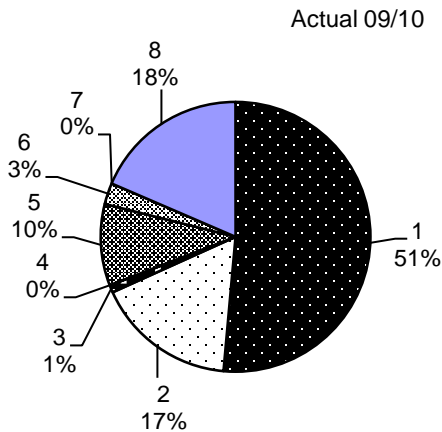
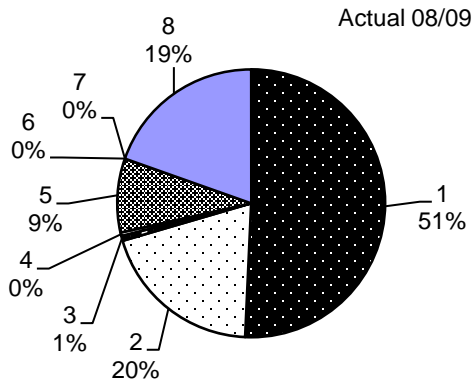
FY 2009/10 per capita personal income over prior year in ratio  
Alameda County 2009/10 population change over the prior year in ratio



The top graph on this chart represents the District's FY 2010/11 Appropriations Limit of \$22,788,957.

The bottom graph represents the FY 2010/11 District income subjected to the Limit, \$15,506,211, which is below the Limit by \$7,282,746.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
EXPENDITURES, OPEB RESERVE AND APPROPRIATIONS**



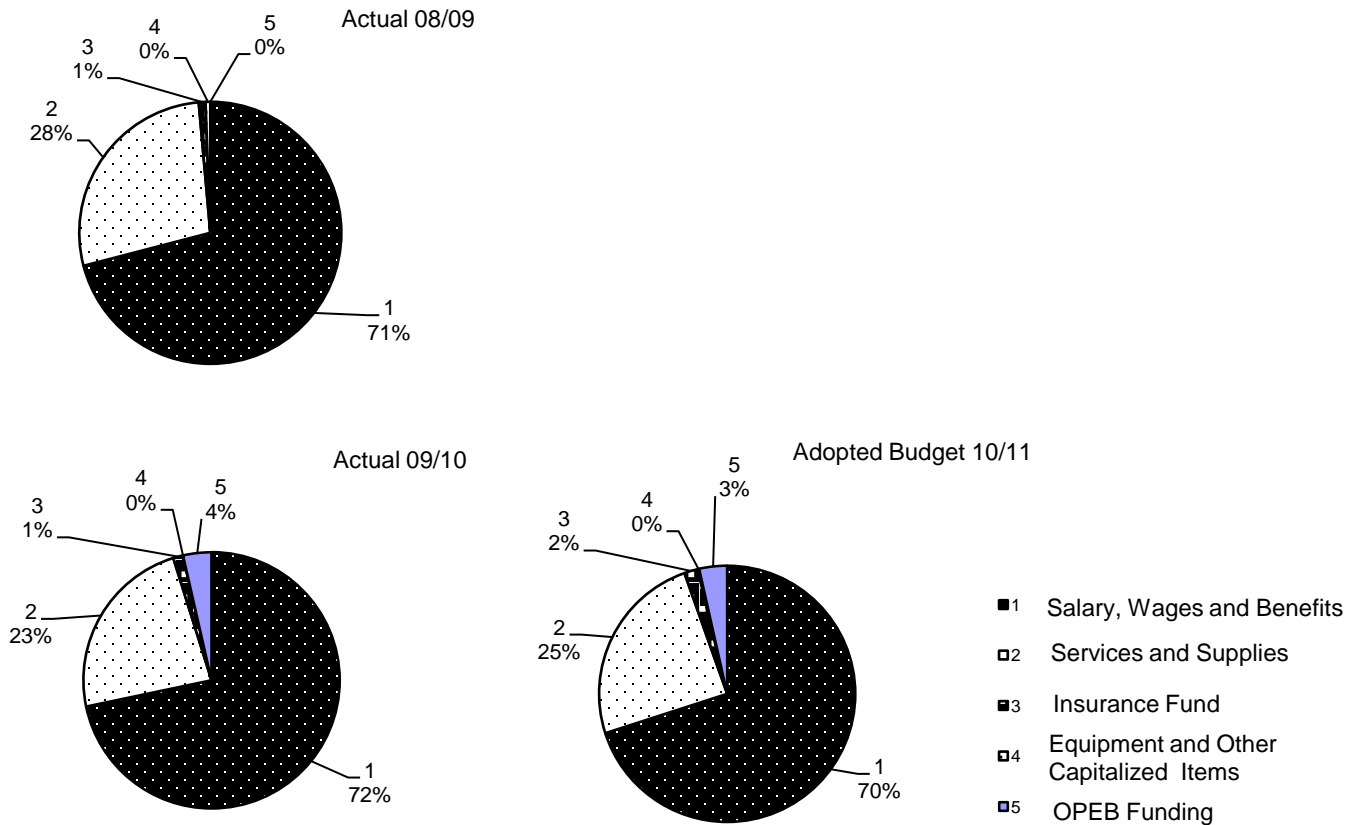
- 1 Salary, Wages and Benefits
- 2 Services and Supplies
- 3 Insurance
- 4 Equipment and Other Capitalized Items
- 5 Capital Outlay
- 6 OPEB Funding
- 7 Future OPEB Reserve
- 8 Appropriations for Contingencies

This chart reflects total District expenditures by category from the FY 2008/09 Actuals to the FY 2010/11 Adopted Budget.

In the FY 2010/11 Adopted Budget:

- Total budget expenditures are \$32,363,973, a 1.49% decrease of the FY 2009/10 Actual.
- Salary, Wages and Benefits are \$17,075,777, a 1.07% increase; and Service and Supplies are \$5,987,874, a 8.32% increase of the FY 2009/10 Actual, respectively.
- Insurance Fund is to be \$420,000, an increase of \$129,667 from the FY 2009/10 Actual.
- Equipment and other capitalized items are \$46,000, a 440.1% increase of the FY 2009/10 Actual.
- The Capital Outlay Budget is \$3,547,587 which is \$342,475 more than the FY 2009/10 Actual. Due to the uncertainty of grants available, some capital projects are not included in the budget until funds are actually received.
- OPEB funding is \$853,986, an increase of \$14,870 from the FY2009/10 Actual.
- Future OPEB reserve is \$1,560,000.
- Appropriations for Contingencies is \$2,872,758, a decrease of 52.81% of the FY2009/10 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
DISTRICT OPERATING EXPENDITURES**



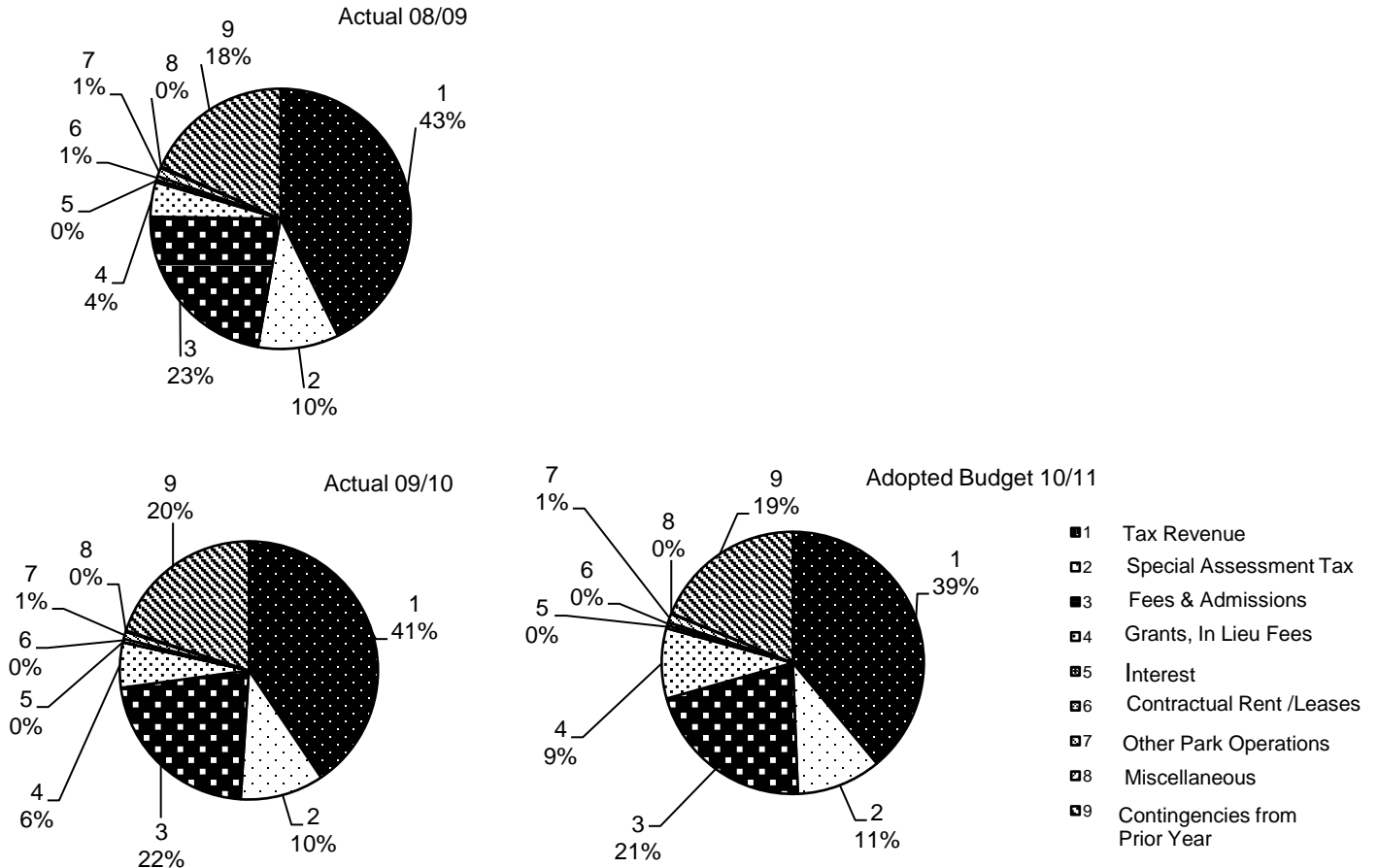
This chart shows the District's Operating Expenditures Budget from FY 2008/09 Actuals through FY 2010/11 Adopted Budget. There are four separate categories of expenditures:

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

In the FY 2010/11 Adopted Budget:

Total operating expenditures is \$24,383,637 which is a 3.49% increase of the FY 2009/10 Actual.  
 Salaries, wages and benefits are \$17,075,777, a 1.07% increase of the FY 2009/10 Actual.  
 Service and supplies are to be \$5,987,874, a 8.32% increase of the FY 2009/10 Actual.  
 Insurance Fund expenditure is \$420,000, a 44.66% increase of the FY 2009/10 Actual.  
 Equipment and other capitalized items expenditure is \$46,000, a 440.1% increase of the FY 2009/10 Actual.  
 OPEB funding is \$853,986, a 1.77% increase of the FY 2009/10 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
TOTAL DISTRICT INCOME**



This chart shows the District's total income by source, from the FY 2008/09 Actuals through the FY 2010/11 Adopted Budget.

**In the FY 2010/11 Adopted Budget:**

- Tax Revenue is \$12,600,000 which is 5.55% less than the FY 2009/10 Actual.
- Special Assessment Tax revenue is expected to be \$3,380,000 which is 1.63% less than the FY 2009/10 Actual.
- District generated income is expected to be \$6,872,505 which is 4.32% less than the FY 2009/10 Actual.
- Grants, In-Lieu Fees and Others is projected to be \$2,798,000 which is 8.65% more than the FY2009/10 Actual.
- Pooled interest is projected to be \$125,400.
- Contractual Rent/Leases is projected to be \$125,800.
- Other Park Operations revenue is \$341,200.
- Miscellaneous Income is \$33,800.
- Prior year Contingency Fund carried over is \$6,087,273.

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

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GENERAL FUND  
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2008/2009	Actual FY 2009/2010	Adopted Budget FY 2010/2011
<b>Tax Revenue</b>	<b>\$ 14,342,694</b>	<b>\$ 13,341,038</b>	<b>\$ 12,600,000</b>
<b>Special Assessment Tax Revenue</b>	<b>\$ 3,377,073</b>	<b>\$ 3,436,144</b>	<b>\$ 3,380,000</b>
<b>Transfer to Capital Outlay Fund</b>	<b>\$ (1,695,447)</b>	<b>\$ (1,472,921)</b>	<b>\$ (749,578)</b>
<b>Sr. Adult Prog/Volunteer Coord/Ashland Grants</b>	<b>\$ 134,074</b>	<b>\$ 118,725</b>	<b>\$ -</b>
<b>Concessions</b>	<b>\$ 22,306</b>	<b>\$ 18,505</b>	<b>\$ 20,800</b>
<b>Park Operation Revenue</b>			
Kennedy Amusement Park			
Animal Farm	\$ 16,277	\$ 15,745	\$ 13,000
Merry-Go-Round	29,884	29,801	24,000
Miscellaneous			
Pony Rides	24,801	18,352	26,000
Snack Bar	78,057	71,168	61,000
Special Tickets	197,174	202,176	168,750
Surplus Animal Sales	-	36	-
Train	29,643	33,717	31,200
Triple Pines Ranch	23,001	20,903	16,000
Discount and Complimentary	(2,975)	(7,365)	(8,000)
<b>Total Kennedy Amusement Park</b>	<b>\$ 395,862</b>	<b>\$ 384,533</b>	<b>\$ 331,950</b>
Castro Valley Unified District Maint. Agreement	\$ 14,788	\$ 14,414	\$ 14,000
City Park Dedication In-Lieu Fees		-	20,000
Eden Shore Assessment	119,220	95,650	90,000
Handicap Citation	7,265	12,940	5,000
Miscellaneous Income	12,400	2,100	11,200
Oliver Sports Park Assessment		-	36,000
Ranger Service	11,388	-	-
Regular Citation	20,960	21,065	20,000
Rowell Ranch Use of Facility	14,550	23,594	24,000
Discount and Complimentary	(4,800)	(4,400)	(4,000)
Stonebrae Hayward U. School Maint. Agreement	56,557	55,761	55,000
Twin Bridge Assessment	102,313	67,991	70,000
<b>Total Other Park Operation Revenue</b>	<b>\$ 354,641</b>	<b>\$ 289,115</b>	<b>\$ 341,200</b>
<b>Total Park Operation Revenue</b>	<b>\$ 750,503</b>	<b>\$ 673,648</b>	<b>\$ 673,150</b>
<b>Private Contributions</b>	<b>\$ 118,050</b>	<b>\$ 129,158</b>	
<b>Interest Income</b>	<b>\$ 113,104</b>	<b>\$ (18,292)</b>	<b>\$ 125,400</b>
<b>Program Registrations &amp; Admissions</b>			
Adult Sports	\$ 545,289	\$ 582,886	\$ 518,500
Arts and Crafts	125,035	140,148	132,000
Ashland Project Programs	3,099	2,681	3,000
Bingo	30,448	32,726	28,000
Camps	218,277	227,889	222,000
Dance Programs	132,016	138,152	125,000
Drama Programs	256,555	239,250	248,600
Instructional Sports	248,206	268,053	253,500
Matt Jimenez Community Center	308,488	201,418	115,000
Miscellaneous Income	(27,272)	(868)	-
Mobile Recreation		14,890	
Naturalist Programs	173,959	194,287	179,000
Photography	59,801	68,142	41,500
Playground Programs	238,033	15,076	10,000
Pre-K	204,504	230,933	219,000
Senior Adults	134,224	160,379	136,500
Special Interest Classes	72,057	81,226	70,000
Special Needs	163,940	283,790	302,000
Teenage Programs	14,036	10,678	14,800
Youth Sports	92,635	113,818	73,000
Discount and Complimentary	(23,396)	(49,340)	(39,000)
Fee Reduction In-Lieu		(1,539)	-
<b>Total Program Registration &amp; Admissions</b>	<b>\$ 2,969,934</b>	<b>\$ 2,954,675</b>	<b>\$ 2,652,400</b>

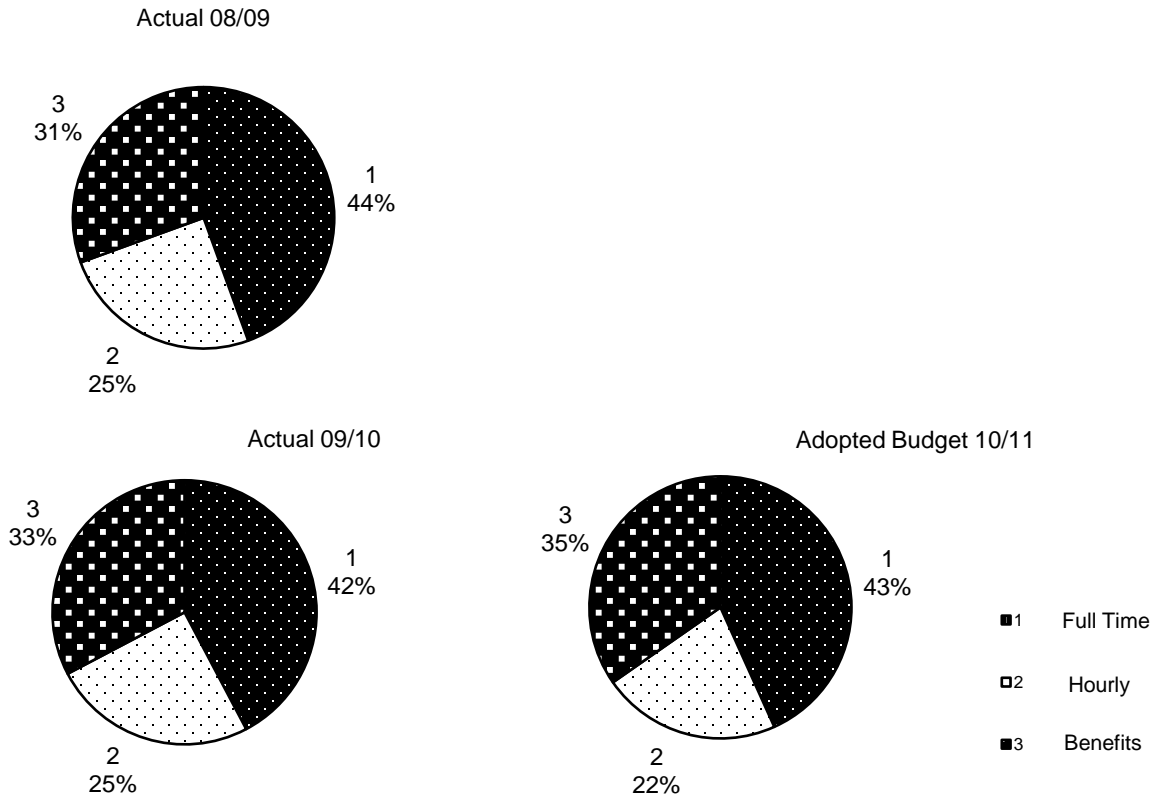
**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GENERAL FUND  
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2008/2009	Actual FY 2009/2010	Adopted Budget FY 2010/2011
<b>Golf Income</b>			
<b>Skywest Golf Course</b>			
Driving Range	\$ 47,698	\$ 30,814	\$ 42,000
Gift Certificates/Tournament Deposit	(78)	(100)	-
Golf Classes	1,245	910	1,000
Green Fees	1,418,987	1,325,165	1,322,500
Hand Cart/Club Rentals	5,982	4,596	5,100
Miscellaneous	(997)	(2,819)	-
Power Cart Rentals	295,489	272,952	320,000
Pro Shop	62,420	57,945	65,000
Rents/Leases-Building and Grounds	2,424	7,523	8,000
Restaurant	52,300	50,050	42,000
Special-JR Golf Tournament	7,570	(3,594)	5,000
Discount and Complimentary	(96,673)	(197,357)	(182,000)
<b>Total Skywest Golf Course</b>	<b>\$ 1,796,368</b>	<b>\$ 1,546,085</b>	<b>\$ 1,628,600</b>
<b>Mission Hills of Hayward Golf Course</b>			
Gift Certificates/Tournament Deposit	\$ (223)	\$ (223)	\$ (400)
Green Fees	593,717	582,022	630,300
Hand Cart/Club Rentals	12,668	9,647	12,000
Miscellaneous	(190)	98	-
Power Cart Rentals	88,524	84,256	94,000
Pro Shop	45,822	35,671	40,000
Restaurant	6,283	7,150	6,500
Discount and Complimentary	(27,417)	(60,990)	(64,000)
<b>Total Mission Hills of Hayward Golf Course</b>	<b>\$ 719,185</b>	<b>\$ 657,631</b>	<b>\$ 718,400</b>
<b>Mission Hills of Hayward Driving Range</b>			
Driving Range	\$ 476,388	\$ 459,527	\$ 503,000
Gift Certificates/Tournament Deposit	(6)	(5)	-
Golf Lessons	44,345	35,024	33,000
Hand Cart/Club Rentals	3,028	2,571	2,500
Miscellaneous Income	130	165	-
Pro Shop	59,701	53,797	63,000
Discount and Complimentary	(13,946)	(30,740)	(28,000)
<b>Total Mission Hills of Hayward Driving Range</b>	<b>\$ 569,639</b>	<b>\$ 520,339</b>	<b>\$ 573,500</b>
<b>Total Golf Income</b>	<b>\$ 3,085,192</b>	<b>\$ 2,724,055</b>	<b>\$ 2,920,500</b>
<b>Swim Centers</b>			
Arroyo	\$ 75,392	\$ 62,242	\$ 65,000
Certified Training Material-Hayward Plunge	11,016	12,412	2,000
Castro Valley	108,714	115,160	120,000
Hayward Plunge	443,538	484,865	450,000
Hayward Plunge-Cogeneration	11,633	13,273	10,000
Hayward Plunge Gift Shop	3,510	2,937	3,000
Miscellaneous Income	(543)	625	-
Mt. Eden	11,890	-	-
Sunset	45,987	31,826	36,000
Discount and Complimentary	(3,897)	(16,506)	(10,000)
<b>Total Swim Centers</b>	<b>\$ 707,241</b>	<b>\$ 706,834</b>	<b>\$ 676,000</b>
<b>Use of Equip. and Facility Rev.-Recreation Dept.</b>			
Buildings	\$ 172,520	\$ 159,310	\$ 166,250
Special	101,843	136,040	136,400
Discount and Complimentary	(6,166)	(12,114)	(11,000)
<b>Total Use of Equipment and Facilities</b>	<b>\$ 268,196</b>	<b>\$ 283,236</b>	<b>\$ 291,650</b>
<b>Contractual Rent/Leases - Building &amp; Grounds</b>	<b>\$ 152,878</b>	<b>\$ 140,254</b>	<b>\$ 125,800</b>
<b>Miscellaneous</b>	<b>\$ 44,386</b>	<b>\$ 39,090</b>	<b>\$ 13,000</b>
<b>Total Current Year Revenue</b>	<b>\$ 24,390,183</b>	<b>\$ 23,074,149</b>	<b>\$ 22,729,122</b>
<b>Appropriation for Contingencies from Prior Year</b>	<b>\$ 6,179,206</b>	<b>\$ 6,573,854</b>	<b>\$ 6,087,273</b>
<b>Transfers from Other Funds</b>			
<b>Total Operating Revenue</b>	<b>\$ 30,569,388</b>	<b>\$ 29,648,003</b>	<b>\$ 28,816,395</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
OPERATING EXPENDITURES AND ENCUMBRANCES  
SUMMARY BY DEPARTMENTS**

<u>Departments</u>	Actual&Encumb FY 2008/2009	Actual&Encumb FY 2009/2010	Adopted Budget FY 2010/2011
Business Department	\$ 2,050,479	\$ 2,734,060	\$ 2,915,571
Park Department	9,911,325	9,114,996	9,881,934
Recreation Department	8,486,970	8,533,356	7,859,290
Golf Department	3,546,760	3,178,318	3,726,842
<b>Total Department Expenditures and Encumbrances</b>	<b>\$ 23,995,534</b>	<b>\$ 23,560,730</b>	<b>\$ 24,383,637</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
SALARY, WAGES AND BENEFITS**



This chart compares the District's cost for employee Salary, Wages and Benefits from the FY 2008/09 Actuals to the FY 2010/11 Adopted Budget.

In the 2010/11 Adopted Budget:

Total cost of salary, wages and benefits is \$17,075,777 including \$0 capital project direct labor costs that will be charged to capital projects.

Full time salary is \$7,386,752, a 3.44% increase of the FY 2009/10 Actual.

Hourly wages is \$3,765,525, a 10.96% decrease of the FY 2009/10 Actual.

Benefits is \$5,923,500 a 7.22% increase of the FY 2009/10 Actual.

The number of full time positions is 117 which is 12 positions fewer than the number employed in FY 1978/79 (129) by the District prior to the passage of Proposition 13.

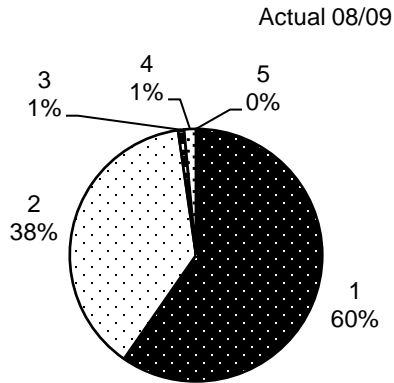
**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GENERAL FUND AND INTERNAL SERVICE FUND  
COMPARISON OF EXPENDITURES**

	Actual&Encumb FY 2008/2009	Actual&Encumb FY 2009/2010	Adopted Budget FY 2010/2011
<b>Salaries, Wages and Employee Benefits</b>			
Board of Directors	\$ 28,600	\$ 28,100	\$ 30,000
Full Time Salaries	7,006,236	6,670,994	6,870,659
Hourly Wages	3,681,579	3,616,168	3,225,025
District Overhead (Skywest/Mission Hills)	280,125	286,133	292,893
Enterprise Instructors	516,305	563,490	492,500
Employee Benefits and Retiree Group Insurance	5,205,352	5,536,738	5,923,500
Overtime Pay	45,308	24,432	39,900
Vacation In Lieu Pay	218,511	150,906	153,300
Holiday Pay	60,166	49,765	48,000
Capital Project Direct Labor Costs	(18,116)	(31,901)	-
<b>Total Salaries, Wages &amp; Employee Benefits</b>	<b>\$ 17,024,067</b>	<b>\$ 16,894,825</b>	<b>\$ 17,075,777</b>
<b>Services and Supplies</b>			
Advertising District Resources	\$ 133,667	\$ 162,345	\$ 127,700
Awards	22,309	18,256	20,000
Bank Charges	-	1	-
Bingo	23,084	24,423	22,000
Boutique	4,954	5,755	5,250
Calcard Fraud Charges	-	-	-
Care of Animals	51,432	44,943	42,000
Certified Training Material	9,069	9,204	3,500
Chemicals	45,914	42,748	46,500
Clothing/Personal Supplies	41,233	22,508	27,700
Communications	115,192	120,944	117,000
Conference Expense	9,654	2,259	2,000
Credit Card Charges and Fees	116,197	115,893	175,000
Driving Range Supplies	47,012	33,333	52,000
Education/Staff Training	16,571	8,788	14,000
Election Services	84,615	-	85,000
Electricity	567,632	549,352	535,000
Equipment and Vehicle Registration Fee	-	-	-
Exp with Donation Money	73,797	114,523	-
Fines/Penalties	-	-	-
Food Supplies	87,317	70,685	75,200
Gardening Supplies	111,267	76,184	120,000
Gasoline/Operation of Vehicles & Equipment	164,396	166,698	150,650
Gift Shop Supplies	3,570	2,739	4,000
Golf Course Supplies	16,428	11,616	21,400
Household Expense	263,720	193,050	217,900
Interest Expense	2,167	-	10,000
Investigation/Film processing	1,433	1,829	1,500
Membership/Dues/Publications	26,098	21,635	21,400
Mileage/Travel	73,345	51,630	65,950
Miscellaneous Expense	8,571	31,427	4,500
Natural Gas/Butane	171,712	152,118	147,500
Non-Cap Computer Equipments	88	6,748	9,500
Office Expense	79,243	74,471	73,850
Parking Citation Expenditure	6,274	8,133	4,000
Permit	2,796	938	-
Political and Legislative Service	-	-	-
Postage	28,719	16,230	28,000
Pro Shop Resale Supplies	115,829	100,294	121,004
Proceeds to Consignor	664.61	3,243	8,720
Professional Services	703,365	630,345	592,850
Rents/Leases - Buildings and Grounds	215,601	171,139	206,700
Rents/Leases - Equipment	93,767	79,425	99,850
Rents/Leases - Vehicles	11,101	7,853	7,500
Repair/Maintenance - Buildings & Grounds	1,084,619	805,976	827,400
Repair/Maintenance - Equipment	217,487	181,977	219,750
Repair/Maintenance - Special Projects	94,051	-	92,000
Repair/Maintenance - Vehicles	99,905	50,649	66,500

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GENERAL FUND AND INTERNAL SERVICE FUND  
COMPARISON OF EXPENDITURES**

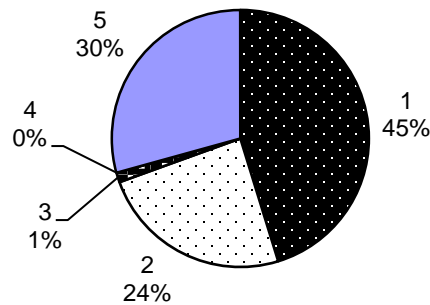
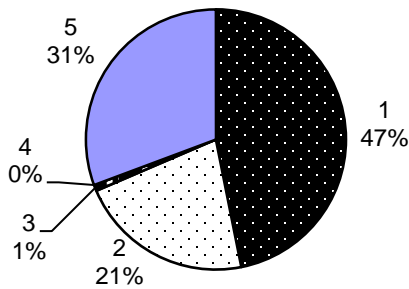
	Actual&Encumb FY 2008/2009	Actual&Encumb FY 2009/2010	Adopted Budget FY 2010/2011
Rubbish Disposal	243,421	245,103	231,400
Sales and Use Taxes	(9)	(5)	-
Sewer	-	-	40,000
Small Tools/Instruments	102,042	37,478	108,700
Snack Bar Resale Item Purchases	30,211	32,537	33,200
Snack Bar Supplies (Kennedy)	1,840	1,127	1,800
Software Licensing/Purchase	31,291	52,073	35,000
Special Service & Supply	238,033	186,930	162,500
Theft/Loss	2,167	350	3,000
Water	937,387	780,039	900,000
<b>Total Services and Supplies</b>	<b>\$ 6,632,248</b>	<b>\$ 5,527,939</b>	<b>\$ 5,987,874</b>
<b>Internal Service Fund-Insurance</b>	<b>\$ 199,934</b>	<b>\$ 290,333</b>	<b>\$ 420,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>\$ 139,285</b>	<b>\$ 8,517</b>	<b>\$ 46,000</b>
<b>Other Postemployment Benefit (OPEB) Funding</b>		<b>\$ 839,116</b>	<b>\$ 853,986</b>
<b>Total Expenditures and Encumbrances</b>	<b>\$ 23,995,534</b>	<b>\$ 23,560,730</b>	<b>\$ 24,383,637</b>
<b>Future Other Postemployment Benefit (OPEB) Reserve</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,560,000</b>
<b>Appropriation for Contingencies</b>	<b>\$ 6,573,854</b>	<b>\$ 6,087,273</b>	<b>\$ 2,872,758</b>
<b>Expenditures, Encumbrances, Reserve, and Appropriations for Contingencies</b>	<b>\$ 30,569,388</b>	<b>\$ 29,648,003</b>	<b>\$ 28,816,395</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
BUSINESS DEPARTMENT**



Actual 09/10

Adopted Budget 10/11



- 1 Salary, Wages and Benefits
- 2 Service and Supplies
- 3 Insurance Fund
- 4 Equipment and Other Capitalized Items
- 5 OPEB Funding

This chart shows the General Manager/Business Department Expenditures from the FY 2008/09 Actuals to the FY 2010/11 Adopted Budget.

In the FY 2010/11 Adopted Budget:

Salary, wages and benefits is to increase by \$37,746 to \$1,319,035, a 2.95% increase of the FY 2009/10 Actual.

Service and Supplies is \$706,550, a 19.19% increase of the FY 2009/10 Actual.

Insurance premium funding is \$36,000, a \$15,147 increase from the FY 2009/10 Actual.

No equipment and other capitalized item expenditure is budgeted.

Other Postemployment Benefit (OPEB) funding is \$853,986, an increase of \$14,870 from the FY 2009/10 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
BUSINESS DEPARTMENT  
SUMMARY OF EXPENDITURES**

	Actual&Encumb FY 2008/2009	Actual&Encumb FY 2009/2010	Adopted Budget FY 2010/2011
Salaries, Wages and Employee Benefits	\$ 1,223,484	\$ 1,281,289	\$ 1,319,035
Services and Supplies	780,257	592,802	706,550
Internal Service Fund-Insurance	15,689	20,853	36,000
Equipment and Other Capitalized Items	31,049	-	-
Other Postemployment Benefit (OPEB) Funding	-	839,116	853,986
<b>Total Business Department Expenditures and Encumbrances</b>	<b><u>\$ 2,050,479</u></b>	<b><u>\$ 2,734,060</u></b>	<b><u>\$ 2,915,571</u></b>

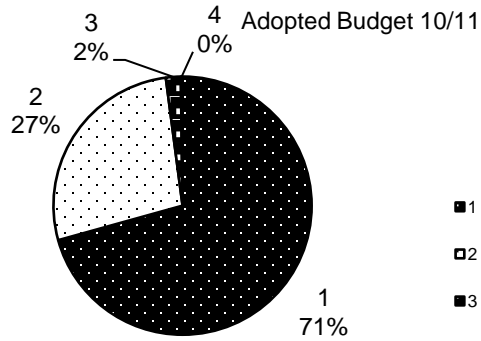
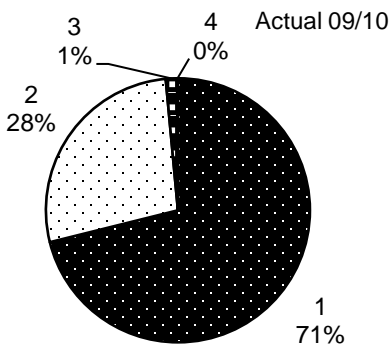
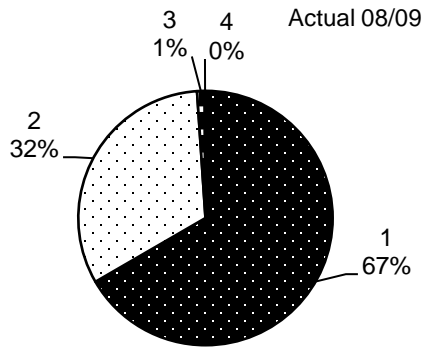
**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
BUSINESS DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2008/2009	Head Count	Actual&Encumb FY 2009/2010	Head Count	Adopted Budget FY 2010/2011	Head Count
<b>Salaries, Wages and Employee Benefits</b>						
<b>Board of Directors</b>	\$ 28,600	5	\$ 28,100	5	\$ 30,000	5
<b>Salaries - Full Time</b>						
General Manager	\$ 133,799	1	\$ 141,802	1	\$ 146,520	1
Business Manager	120,398	1	122,084	1	121,512	1
Business Services Specialist	61,578	1	62,340	1	62,340	1
Administrative Secretary	65,352	1	65,868	1	65,868	1
Secretary I	51,940	1	53,371	1	52,584	1
Account Clerk III	59,546	1	60,750	1	60,660	1
Account Clerk II	157,616	3	158,693	3	160,884	3
District Accountant	84,980	1	87,318	1	87,756	1
Information System Coordinator	84,980	1	58,825	1	87,756	1
Business Staff Overhead Allocation	(202,815)		(209,488)		(211,470)	
<b>Total Full Time Salaries</b>	<b>\$ 617,374</b>	<b>11</b>	<b>\$ 601,563</b>	<b>11</b>	<b>\$ 634,410</b>	<b>11</b>
<b>Overtime Pay</b>	\$ -		\$ 227		\$ -	
<b>Vacation In Lieu Pay</b>	13,780		23,350		12,000	
<b>Holiday Pay</b>	-		303		-	
<b>Wages - Hourly</b>	62,033		120,286		91,500	
<b>Hourly Business Staff Overhead Allocation Out</b>	(18,750)		(17,500)		(22,875)	
<b>Total Salaries and Wages</b>	<b>\$ 703,037</b>		<b>\$ 756,329</b>		<b>\$ 745,035</b>	
<b>Employee Benefits</b>						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Group Insurance	214,377		219,497		247,500	
Long Term Disability	13,770		15,215		17,000	
Post Employment Health Plan	7,052		3,708		4,000	
Retiree Group Insurance	43,505		45,562		48,000	
Retirement Res/Pickup	162,399		152,849		164,500	
Social Security	67,502		71,382		74,000	
State Unemployment Insurance	-		-		-	
Workers' Compensation	11,844		16,747		19,000	
<b>Total Employee Benefits</b>	<b>\$ 520,447</b>		<b>\$ 524,960</b>		<b>\$ 574,000</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 1,223,484</b>		<b>\$ 1,281,289</b>		<b>\$ 1,319,035</b>	
<b>Services and Supplies</b>						
Advertising District Resources	\$ 39,172		\$ 22,833		\$ 20,000	
Awards	22,309		18,256		20,000	
Bank Charges	-		1		-	
Clothing/Personal Supplies	-		-		-	
Communications	17,637		18,574		19,500	
Conference Expense	5,571		1,480		1,500	
Education/Staff Training	3,136		4,929		7,500	
Election Services	84,615		-		85,000	
Exp with Donation Money	64		-		-	
Food Supplies	10,211		4,676		3,000	
Gasoline/Operation of Vehicles and Equip.	-		-		50	
Household Expense	333		170		500	
Interest Expense	2,167		-		10,000	
Investigation/Film processing	1,433		1,829		1,500	
Membership/Dues/Publications	16,388		14,962		15,000	
Mileage/Travel	21,260		13,409		20,000	
Miscellaneous Expense	2,204		24,365		3,000	
Non-Cap Computer Equipments	-		1,770		3,000	
Office Expense	19,202		13,957		19,000	
Political and Legislative Service	-		-		-	
Postage	9,177		9,548		10,000	
Professional Services	427,440		361,994		378,000	
Rents/Leases - Equipment	8,924		9,053		9,000	
Repair/Maintenance - Buildings/Grounds	-		-		-	
Repair/Maintenance - Equipment	17,427		12,561		23,000	
Repair/Maintenance - Vehicles	298		42		1,500	
Sales and Use Taxes	(9)		(5)		-	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
BUSINESS DEPARTMENT**

	<u>Actual&amp;Encumb FY 2008/2009</u>	<u>Actual&amp;Encumb FY 2009/2010</u>	<u>Adopted Budget FY 2010/2011</u>
Small Tools/Instruments	40,008	6,569	21,500
Software Licensing/Purchase	31,291	51,829	35,000
<b>Total Services and Supplies</b>	<b>\$ 780,257</b>	<b>\$ 592,802</b>	<b>\$ 706,550</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 15,689</b>	<b>\$ 20,853</b>	<b>\$ 36,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>\$ 31,049</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Postemployment Benefit (OPEB) Funding</b>		<b>\$ 839,116</b>	<b>\$ 853,986</b>
<b>Total Business Department Expenditures and Encumbrances</b>	<b><u>\$ 2,050,479</u></b>	<b><u>\$ 2,734,060</u></b>	<b><u>\$ 2,915,571</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
PARK DEPARTMENT**



- 1 Salary, Wages and Benefits
- ▣ 2 Service and Supplies
- 3 Internal Service Fund-Ins.
- ▣ 4 Equipment and Other Capitalized Items

This chart shows the operating expenses for the Park Department from the FY 2008/09 Actuals to the FY 2010/11 Adopted Budget.

In the FY 2010/11 Adopted Budget:

The total Budget is \$9,881,934 which is an increase of \$766,938 or 8.41% of the FY 2009/10 Actual.

Salary, wages and benefits is \$6,985,334, an increase of \$503,028 or 7.76% of the 2009/10 Actual.

Service and supplies is \$2,691,600, an increase of \$193,668 from the 2009/10 Actual.

Internal Service Fund - Insurance is to be \$184,000, a \$57,759 increase from the 2009/10 Actual.

Equipment and other capitalized items are to be \$21,000, an increase of \$12,483 from the FY2009/10 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
PARK DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2008/2009</u>	<u>Actual&amp;Encumb FY 2009/2010</u>	<u>Adopted Budget FY 2010/2011</u>
Salaries, Wages and Employee Benefits	6,605,452	6,482,306	6,985,334
Services and Supplies	3,200,741	2,497,932	2,691,600
Internal Service Fund-Insurance	95,033	126,241	184,000
Equipment and Other Capitalized Items	<u>10,100</u>	<u>8,517</u>	<u>21,000</u>
<b>Total Park Department Expenditures and Encumbrances</b>	<b><u>\$ 9,911,325</u></b>	<b><u>\$ 9,114,996</u></b>	<b><u>\$ 9,881,934</u></b>

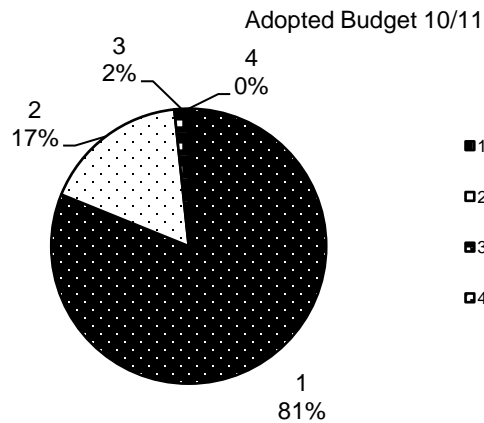
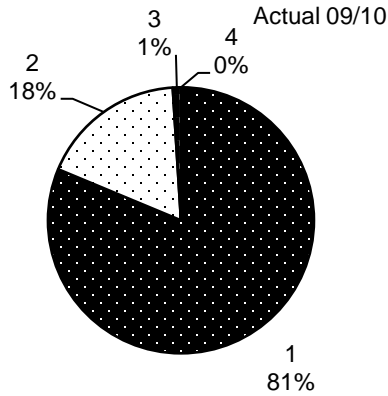
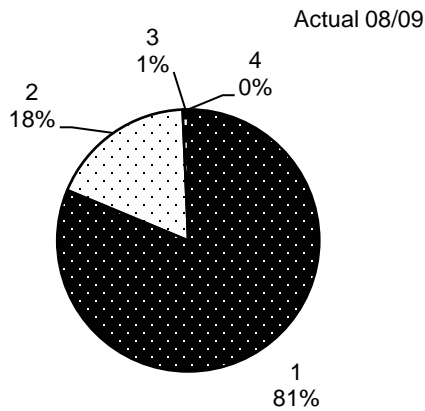
**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
PARK DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2008/2009	Head Count	Actual&Encumb FY 2009/2010	Head Count	Adopted Budget FY 2010/2011	Head Count
<b>Salaries, Wages and Employee Benefits</b>						
<b>Salaries - Full Time</b>						
Superintendent	\$ 125,917	1	\$ 127,805	1	\$ 127,716	1
Op & Dev Supervisor	84,608	1	87,318	1	87,756	1
Secretary I	51,939	1	52,584	1	52,584	1
Clerk I/II	42,237	1	48,456	1	48,456	1
Supervisor-Maintenance/Construction	84,608	1	87,528	1	87,756	1
Senior Maintenance/Construction Worker	136,369	2	138,053	2	137,904	2
Maintenance and Construction Tech I	457,497	8	450,604	8	468,384	8
Maintenance and Construction Tech II	345,913	6	356,764	6	368,280	6
Supervisor of Parks	84,608	1	6,016	1	73,260	1
Senior Caretakers	236,275	4	190,768	3	186,516	3
Caretakers	1,790,085	37	1,743,730	36	1,895,832	36
Senior Equipment Operator	62,153	1	63,576	1	63,576	1
Equipment Operators	150,040	3	109,000	2	108,888	2
Equipment Mechanic	39,251	1	16,860	1	49,374	1
Park Department Overhead Allocation Out	(58,560)		(59,145)		(58,548)	
Capital Project Direct Labor Cost	(11,374)		(18,016)		-	
<b>Total Full Time Salaries</b>	<b>\$ 3,621,566</b>	<b>68</b>	<b>\$ 3,401,901</b>	<b>65</b>	<b>\$ 3,697,734</b>	<b>65</b>
<b>Overtime Pay</b>	<b>\$ 27,887</b>		<b>\$ 15,512</b>		<b>\$ 21,100</b>	
<b>Vacation In Lieu Pay</b>	<b>\$ 108,548</b>		<b>\$ 58,195</b>		<b>\$ 80,000</b>	
<b>Holiday Pay</b>	<b>\$ 31,398</b>		<b>\$ 26,561</b>		<b>\$ 23,500</b>	
<b>Wages - Hourly</b>						
Caretakers	\$ 103,606		\$ 122,275		\$ 96,000	
Clerical	24,388		25,371		24,000	
Concession Aides (Kennedy)	130,391		136,265		139,000	
Equipment Mechanic	31,721		37,201		13,000	
General/Proj Manager/Maintenance/Constru	51,752		42,472		39,000	
Park Patrol	112,905		99,219		133,000	
Capital Project Direct Labor Cost	-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 454,764</b>		<b>\$ 462,803</b>		<b>\$ 444,000</b>	
<b>Total Salaries and Wages</b>	<b>\$ 4,244,163</b>		<b>\$ 3,964,972</b>		<b>\$ 4,266,334</b>	
<b>Employee Benefits</b>						
Deferred Compensation In Lieu of Medical	\$ 21,000		\$ 21,000		\$ 21,000	
Employee Group Insurance	883,125		918,354		995,000	
Long Term Disability	76,022		71,131		75,000	
Post Employment Health Plan	17,617		11,297		12,000	
Retiree Group Insurance	64,133		93,098		99,000	
Retirement Res/Pickup	737,547		660,745		730,000	
Social Security	327,059		305,847		315,000	
State Unemployment Insurance	1,065		7,452		10,000	
Workers' Compensation	240,462		439,624		462,000	
Capital Project Direct Labor Cost	(6,741)		(11,215)		-	
<b>Total Employee Benefits</b>	<b>\$ 2,361,289</b>		<b>\$ 2,517,334</b>		<b>\$ 2,719,000</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 6,605,452</b>		<b>\$ 6,482,306</b>		<b>\$ 6,985,334</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
PARK DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2008/2009	Actual&Encumb FY 2009/2010	Adopted Budget FY 2010/2011
<b>Services and Supplies</b>			
Advertising	\$ 1,099	\$ -	\$ -
Calcard Fraud Charge	-	-	-
Care of Animals	24,888	21,544	18,000
Chemical	878	919	1,500
Clothing/Personal Supplies	33,117	17,556	20,000
Communications	46,920	49,680	48,000
Conference Expense	299	-	-
Education/Staff Training	5,885	2,719	5,000
Electricity	357,938	339,317	350,000
Equipment and Vehicle Registration Fee	-	-	-
Exp. with Donation Money	471	1,973	-
Food Supplies	1,000	1,140	200
Gardening Supplies	14,741	14,122	15,000
Gasoline/Operation of Vehicles and Equip.	124,126	130,507	110,000
Household Expense	141,260	83,484	99,000
Membership/Dues/Publications	4,234	2,944	4,000
Mileage/Travel	9,904	6,141	11,000
Miscellaneous	3,020	2,778	500
Natural Gas/Butane	42,991	39,974	40,000
Non-Cap Computer Equipments	88	480	500
Office Expense	7,421	11,483	10,000
Parking Citation Expenditure	6,274	8,133	4,000
Permit	2,796	802	-
Postage	35	-	-
Professional Services	54,862	11,445	2,000
Rents/Leases - Buildings/Grounds	9,824	10,935	12,000
Rents/Leases - Equipment	21,506	19,474	20,000
Repair/Maintenance - Buildings/Grounds	905,967	636,761	634,000
Repair/Maintenance - Equipment	124,603	81,296	95,000
Repair/Maintenance - Special Projects	48,941	-	32,000
Repair/Maintenance - Vehicles	96,063	46,639	61,500
Rubbish Disposal	202,677	216,902	200,000
Sewer			40,000
Small Tools/Instruments	47,887	21,157	47,400
Snack Bar Resale Item Purchases	30,211	32,537	33,200
Snack Bar Supplies (Kennedy)	1,840	1,127	1,800
Water	826,976	683,963	776,000
<b>Total Services and Supplies</b>	<b>\$ 3,200,741</b>	<b>\$ 2,497,932</b>	<b>\$ 2,691,600</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 95,033</b>	<b>\$ 126,241</b>	<b>\$ 184,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>\$ 10,100</b>	<b>\$ 8,517</b>	<b>\$ 21,000</b>
<b>Total Park Department Expenditures and Encumbrances</b>	<b>\$ 9,911,325</b>	<b>\$ 9,114,996</b>	<b>\$ 9,881,934</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
RECREATION DEPARTMENT**



- 1 Salary, Wages and Benefits
- ▣ 2 Service and Supplies
- 3 Internal Service Fund-Insurance
- ▣ 4 Equipment and Other Capitalized Items

This chart shows the operating expenses for the Recreation Department from the FY 2008/09 Actuals to the FY 2010/11 Adopted Budget.

In the FY 2010/11 Adopted Budget:

The total Budget is \$7,859,290 which is a decrease of \$674,066 or 7.9% of the FY 2009/10 Actual. Salary, wages and benefits is \$6,376,320, a decrease of \$559,205 or 8.06% of the 2009/10 Actual. Service and supplies is \$1,350,970, a decrease of \$162,631 or 10.74% of the FY 2009/10 Actual. Internal Service Fund is \$132,000, a \$47,770 increase from the FY 2009/10 Actual. No equipment and other capitalized item is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
RECREATION DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2008/2009</u>	<u>Actual&amp;Encumb FY 2009/2010</u>	<u>Adopted Budget FY 2010/2011</u>
Salaries, Wages and Employee Benefits	6,898,426	6,935,525	6,376,320
Services and Supplies	1,530,734	1,513,601	1,350,970
Internal Service Fund-Insurance	57,810	84,230	132,000
Equipment and Other Capitalized Items	-	-	-
<b>Total Recreation Department Expenditures and Encumbrances</b>	<b><u>\$ 8,486,970</u></b>	<b><u>\$ 8,533,356</u></b>	<b><u>\$ 7,859,290</u></b>

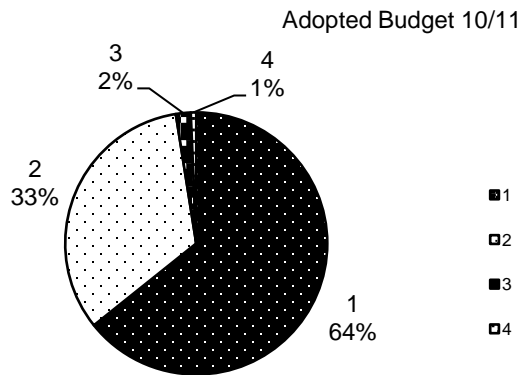
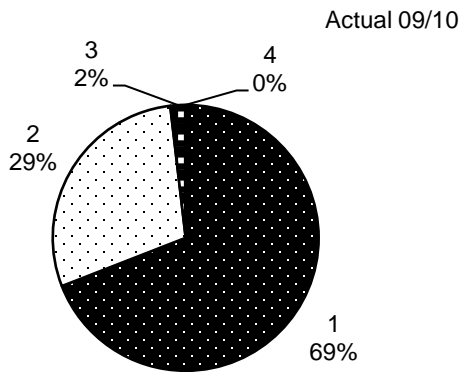
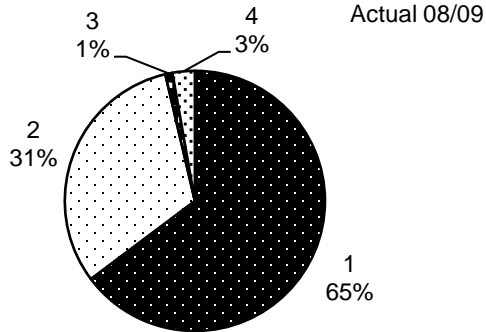
**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
RECREATION DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2008/2009	Head Count	Actual&Encumb FY 2009/2010	Head Count	Adopted Budget FY 2010/2011	Head Count
<b>Salaries, Wages and Employee Benefits</b>						
<b>Salaries - Full Time</b>						
Superintendent	\$ 115,085	1	\$ 109,485	1	\$ 115,824	1
Recreation Supervisors	491,102	6	444,428	5	426,432	5
Recreation Coordinators I/II	317,664	8	384,311	7	399,588	7
Senior Outreach Specialist	48,388	1	52,850	1	-	
Volunteer Coordinator	51,768	1	54,760	1	-	
Ashland Coordinator	57,190	1	23,244	1	-	
Matt Jimenez Community Center Coordinator	43,190	1	42,177	1	-	
Supervising Secretary	61,467	1	62,584	1	59,604	1
Clerk III	48,844	1	51,274	1	50,964	1
Clerk I/II	41,895	1	44,147	1	46,152	1
Senior Maintenance & Construction Worker	68,105	1	68,952	1	68,952	1
Maintenance & Construction Technician I	58,232	1	52,216	1	58,548	1
Supervisor of Custodians	68,820	1	71,724	1	72,432	1
Senior Custodian	55,684	1	56,740	1	56,568	1
Custodians	349,158	8	371,944	8	375,456	8
Capital Project Direct Labor Cost	-		-		-	
<b>Total Full Time Salaries</b>	<b>\$ 1,876,592</b>	<b>34</b>	<b>\$ 1,890,836</b>	<b>32</b>	<b>\$ 1,730,520</b>	<b>28</b>
<b>Overtime Pay</b>	<b>\$ 12,807</b>		<b>\$ 4,996</b>		<b>\$ 2,900</b>	
<b>Vacation In Lieu Pay</b>	<b>\$ 64,468</b>		<b>\$ 28,612</b>		<b>\$ 35,000</b>	
<b>Holiday Pay</b>	<b>\$ 9,520</b>		<b>\$ 4,189</b>		<b>\$ 4,000</b>	
<b>Wages - Hourly</b>						
Adult Sports	\$ 299,512		\$ 316,085		\$ 265,000	
Arts & Crafts	60,315		60,916		60,000	
Ashland Coordinator	5,500		19,370		25,000	
Building Attendants	40,555		48,687		45,000	
Camps	102,727		103,690		105,000	
Cannery Park Program	1,144		-		-	
Clerical	71,007		49,640		54,000	
Custodial	48,250		40,754		38,000	
Dance	38,738		36,628		35,000	
Drama	156,929		166,349		198,000	
Fitness	2,604		2,286		3,000	
Information System Technician	621		-		-	
Instructional Sports-Gymnastics	83,633		71,321		75,000	
Instructional Sports-Tennis	15,889		12,972		15,000	
Martial Arts	159		706		-	
Matt Jimenez Community Center	193,422		192,320		-	
Mobile Recreation	-		4,303		-	
Naturalist	218,831		203,789		190,000	
Photography	50,517		46,030		42,000	
Playgrounds	94,893		70,231		65,000	
Recreation Innovation Program	196,204		498		-	
Senior Adults	134,884		123,145		131,000	
Special Needs Program	145,583		285,637		285,500	
Special Interest	996		2,434		1,500	
Swim Centers	670,776		636,203		500,000	
Teenage Programs	30,194		28,648		27,900	
Tot Time	75,167		67,043		62,000	
Youth Sports	32,285		40,025		27,000	
Capital Project Direct Labor Cost	-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 2,771,333</b>		<b>\$ 2,629,710</b>		<b>\$ 2,249,900</b>	
<b>Enterprise Instructors</b>	<b>\$ 486,567</b>		<b>\$ 540,540</b>		<b>\$ 465,500</b>	
<b>Total Salaries and Wages</b>	<b>\$ 5,221,287</b>		<b>\$ 5,098,883</b>		<b>\$ 4,487,820</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
RECREATION DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2008/2009	Actual&Encumb FY 2009/2010	Adopted Budget FY 2010/2011
<b>Employee Benefits</b>			
Deferred Compensation In Lieu of Medical	\$ 25,500	\$ 23,425	\$ 24,000
Employee Group Insurance	554,412	609,387	687,500
Long Term Disability	37,855	37,067	35,000
Post Employment Health Plan	19,257	11,218	12,000
Retiree Group Insurance	49,661	52,313	57,000
Retirement Res/Pickup	411,604	423,191	396,000
Social Security	379,594	376,845	375,000
State Unemployment Insurance	24,102	56,170	30,000
Workers' Compensation	175,155	247,026	272,000
Capital Project Direct Labor Cost	-	-	-
<b>Total Employee Benefits</b>	<b>\$ 1,677,139</b>	<b>\$ 1,836,642</b>	<b>\$ 1,888,500</b>
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 6,898,426</b>	<b>\$ 6,935,525</b>	<b>\$ 6,376,320</b>
<b>Services and Supplies</b>			
Advertising & Dist. Resources	\$ 80,030	\$ 114,724	\$ 86,700
Bingo	23,084	24,423	22,000
Boutique	4,954	5,755	5,250
Care of Animals	26,544	23,399	24,000
Certified Training Material	9,069	9,204	3,500
Chemicals	45,036	41,829	45,000
Clothing/Personal Supplies	2,956	2,065	2,900
Communications	34,026	35,622	31,000
Conference Expense	3,784	779	500
Credit Card Charges and Fees	74,106	82,485	124,000
Education/Staff Training	4,255	615	500
Electricity	90,337	99,650	60,000
Exp. with Donation Money	66,108	110,932	-
Food Supplies	76,105	64,869	72,000
Gasoline/Operation of Vehicle and Equip.	7,017	6,666	6,100
Gift Shop Resale Purchases	3,570	2,739	4,000
Household Expenses	103,768	91,444	97,200
Membership/Dues/Publications	3,764	2,544	1,500
Mileage/Travel	34,024	27,335	27,900
Miscellaneous Expense	1,942	1,906	1,000
Natural Gas/Butane	122,279	106,911	100,000
Non-Cap Computer Equipments	-	3,748	5,000
Office Expense	43,518	41,560	34,850
Postage	19,507	6,682	18,000
Proceeds to Consignor	665	3,243	8,720
Professional Services	220,454	255,347	203,750
Rents/Leases - Buildings/Grounds	23,295	3,066	18,500
Rents/Leases - Equipment	48,039	38,889	48,350
Rents/Leases - Vehicles	11,101	7,853	7,500
Repair/Maintenance - Buildings/Grounds	31,413	35,814	25,000
Repair/Maintenance - Equipment	23,237	30,715	30,450
Repair/Maintenance - Special Projects	-	-	-
Repair/Maintenance - Vehicles	3,544	3,873	2,000
Rubbish Disposal	3,783	3,792	-
Small Tools/Instruments	1,100	1,226	24,300
Software Licensing/Purchase	-	244	-
Special Services/Supplies	238,033	186,930	162,500
Theft/Loss	2,147	150	-
Water	44,137	34,573	47,000
<b>Total Services and Supplies</b>	<b>\$ 1,530,734</b>	<b>\$ 1,513,601</b>	<b>\$ 1,350,970</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 57,810</b>	<b>\$ 84,230</b>	<b>\$ 132,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Recreation Department Expenditures and Encumbrances</b>	<b>\$ 8,486,970</b>	<b>\$ 8,533,356</b>	<b>\$ 7,859,290</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT**



- 1 Salary, Wages and Benefits
- ▣ 2 Service and Supplies
- 3 Insurance Fund
- ▣ 4 Equipment and Other Capitalized Items

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 from the FY 2008/09 Actuals to FY 2010/11 Adopted Budget.

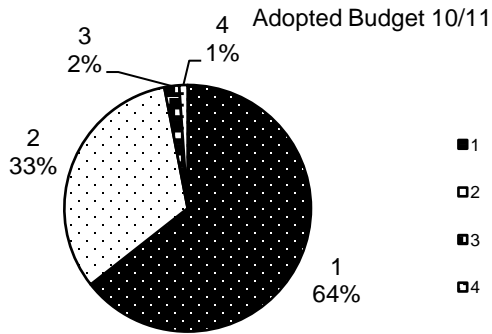
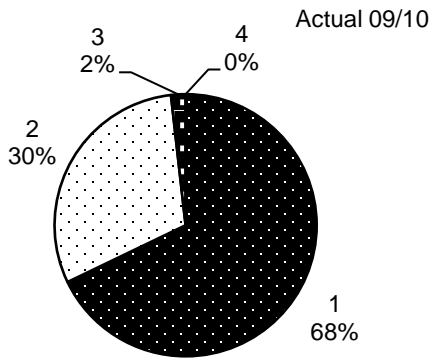
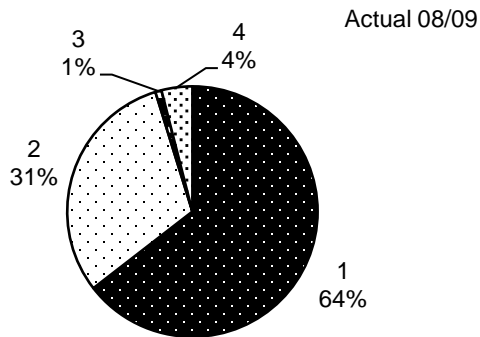
In the FY 2010/11 Adopted Budget:

Total Operating Expenditures is \$3,726,842, an increase of 17.26% of the FY 2009/10 Actual.  
 Salary, wages and benefits is \$2,395,088 which is an increase of 9.08% of the FY2009/10 Actual.  
 Service and supplies is \$1,238,754, increase of \$315,150 or 34.12% of the FY 2009/10 Actual.  
 Internal Service Fund - Insurance is to increase by \$8,991 from the FY 2009/10 Actual.  
 Equipment and other capitalized items expenditure is budgeted for \$25,000.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2008/2009</u>	<u>Actual&amp;Encumb FY 2009/2010</u>	<u>Adopted Budget FY 2010/2011</u>
Salaries, Wages and Employee Benefits	2,296,704	2,195,705	2,395,088
Services and Supplies	1,120,517	923,604	1,238,754
Internal Service Fund-Insurance	31,402	59,009	68,000
Equipment and Other Capitalized Items	<u>98,137</u>	<u>-</u>	<u>25,000</u>
<b>Total Golf Department Expenditures and Encumbrances</b>	<b><u>\$ 3,546,760</u></b>	<b><u>\$ 3,178,318</u></b>	<b><u>\$ 3,726,842</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT  
SKYWEST GOLF COURSE**



- 1 Salary, Wages and Benefits
- ▨ 2 Service and Supplies
- ▩ 3 Insurance Fund
- ▧ 4 Equipment and Other Capitalized Items

This chart indicates the operating expenditures for the Skywest Golf Course from the Actuals of FY 2008/09 to the Adopted Budget of FY 2010/11.

In the FY2010/11 Adopted Budget:

The total Operating Expenditure is \$2,273,341, an increase of \$289,156 or 14.75% of the FY 2009/10 Actual.

Salary, wages and benefits is to be \$1,464,091 an increase of \$117,528 or 8.73% of FY 2009/10 Actual.

Service and supplies is \$740,250, an increase of \$138,059 from the FY 2009/10 Actual.

Internal Service Fund - Insurance is to be \$44,000, an increase of \$8,569.

Equipment and other capitalized items is budgeted to be \$25,000.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT - SKYWEST GOLF COURSE  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2008/2009</u>	<u>Actual&amp;Encumb FY 2009/2010</u>	<u>Adopted Budget FY 2010/2011</u>
Salaries, Wages and Employee Benefits	1,484,280	1,346,563	1,464,091
Services and Supplies	706,359	602,191	740,250
Internal Service Fund-Insurance	18,319	35,431	44,000
Equipment and Other Capitalized Items	<u>91,612</u>	<u>-</u>	<u>25,000</u>
<b>Total Skywest Golf Course Expenditures and Encumbrances</b>	<b><u>\$ 2,300,569</u></b>	<b><u>\$ 1,984,185</u></b>	<b><u>\$ 2,273,341</u></b>

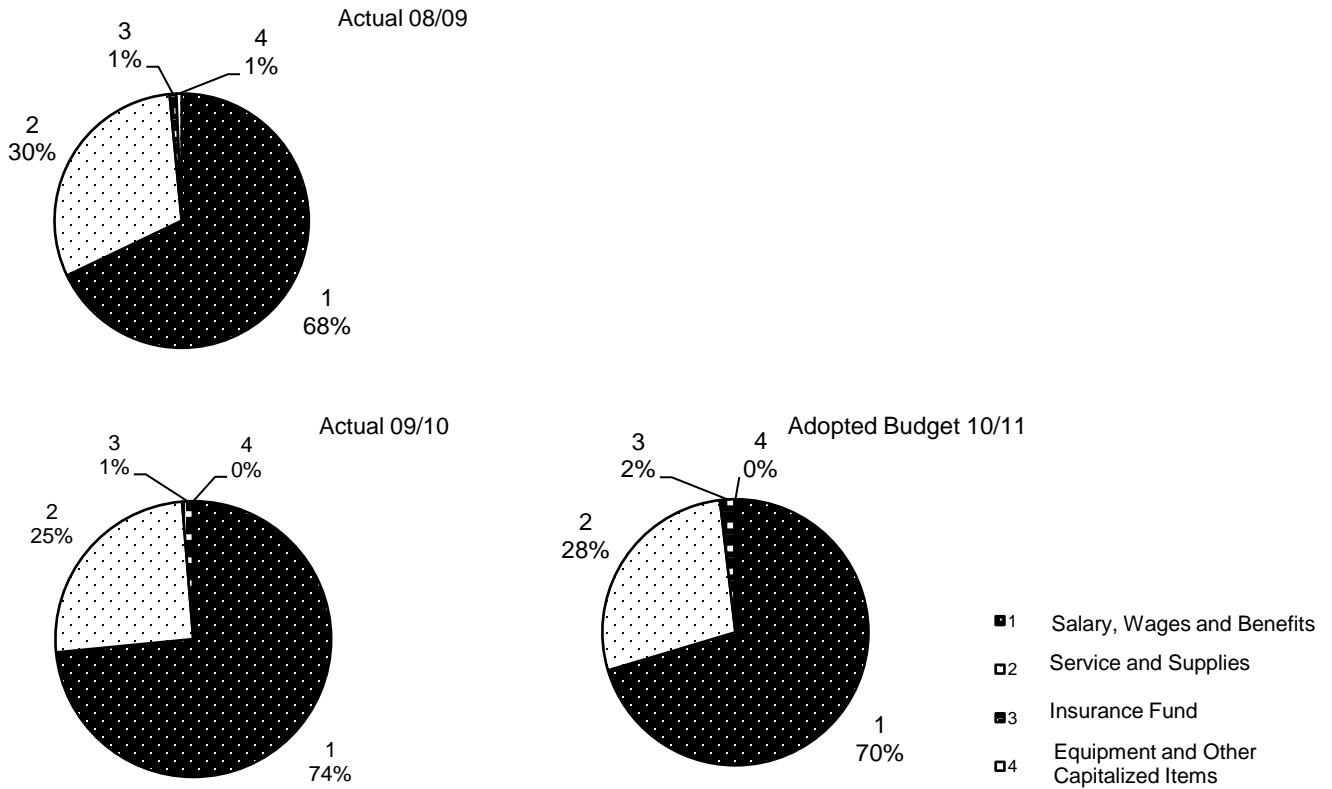
**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT - SKYWEST GOLF COURSE  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2008/2009	Head Count	Actual&Encumb FY 2009/2010	Head Count	Adopted Budget FY 2010/2011	Head Count
<b>Salaries, Wages and Employee Benefits</b>						
<b>Salaries - Full Time</b>						
Manager of Golf Course Operations	\$ 77,449	2/3	\$ 59,952	2/3	\$ 66,981	2/3
Golf Course Supervisor	47,223	2/3	41,274	2/3	53,329	2/3
Senior Golf Course Caretaker	65,653	1	11,796	0	-	0
Golf Course Caretakers	304,215	6	258,548	5	284,640	5
Equipment Mechanic	38,516	2/3	38,592	2/3	39,227	2/3
Golf Course Coordinator	48,753	1	52,603	1	53,076	1
Capital Project Direct Labor Cost	-		-		-	
<b>Total Full Time Salaries</b>	<b>\$ 581,809</b>	<b>10</b>	<b>\$ 462,765</b>	<b>8</b>	<b>\$ 497,253</b>	<b>8</b>
<b>Overtime Pay</b>	<b>\$ 4,571</b>		<b>\$ 2,408</b>		<b>\$ 8,300</b>	
<b>Vacation In Lieu Pay</b>	<b>\$ 23,311</b>		<b>\$ 37,191</b>		<b>\$ 16,000</b>	
<b>Holiday Pay</b>	<b>\$ 9,975</b>		<b>\$ 9,930</b>		<b>\$ 8,800</b>	
<b>Wages - Hourly</b>						
Greenskeepers & Watermen	\$ 67,234		\$ 62,261		\$ 75,000	
Driving Range	72,177		72,464		80,000	
Starter/Pro Shop	49,845		49,481		60,000	
Equipment Mechanic	16,498		15,846		18,000	
Capital Project Direct Labor Cost	-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 205,755</b>		<b>\$ 200,052</b>		<b>\$ 233,000</b>	
<b>District Overhead</b>						
Business Department Staff Overhead Allocation	\$ 148,449		\$ 152,083		\$ 157,011	
Park Department Staff Overhead Allocation	39,235		39,627		39,227	
<b>Total District Overhead</b>	<b>\$ 187,684</b>		<b>\$ 191,710</b>		<b>\$ 196,238</b>	
<b>Enterprise Instructors</b>	<b>-</b>		<b>-</b>		<b>-</b>	
<b>Total Salaries and Wages</b>	<b>\$ 1,013,105</b>		<b>\$ 904,056</b>		<b>\$ 959,591</b>	
<b>Employee Benefits</b>						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Group Insurance	176,828		152,497		192,500	
Long Term Disability	12,610		10,278		12,000	
Post Employment Health Plan	6,295		2,101		5,000	
Retiree Group Insurance	22,808		30,529		40,000	
Retirement Res/Pickup	132,113		101,220		100,000	
Social Security	70,270		60,470		61,000	
State Unemployment Insurance	2		1,674		2,000	
Workers' Compensation	50,248		83,738		92,000	
Capital Project Direct Labor Cost	-		-		-	
<b>Total Employee Benefits</b>	<b>\$ 471,175</b>		<b>\$ 442,507</b>		<b>\$ 504,500</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 1,484,280</b>		<b>\$ 1,346,563</b>		<b>\$ 1,464,091</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT - SKYWEST GOLF COURSE  
OBJECT OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2008/2009</u>	<u>Actual&amp;Encumb FY 2009/2010</u>	<u>Adopted Budget FY 2010/2011</u>
<b>Services and Supplies</b>			
Advertising & Dist. Resources	\$ 5,664	\$ 15,980	\$ 11,000
Bank Charges	-	-	-
Clothing/Personal Supplies	2,746	1,780	2,600
Communications	9,934	10,544	10,500
Conference Expense	-	-	-
Credit Card Charges and Fees	24,564	18,687	30,000
Driving Range Supplies	9,502	8,337	12,000
Education/Staff Training	3,060	385	500
Electricity	53,114	52,701	55,000
Exp. with Donation Money	6,324	1,116	-
Gardening Supplies	61,479	42,104	70,000
Gasoline/Operation of Vehicle and Equip.	25,674	21,295	26,000
Golf Course Supplies	10,476	6,717	10,500
Household Expenses	17,751	14,202	18,000
Membership/Dues/Publications	1,672	1,085	500
Mileage/Travel	7,854	4,745	6,550
Miscellaneous Expenses	1,406	2,239	-
Natural Gas/Butane	1,670	1,685	3,000
Non-Cap Computer Equipments	-	750	1,000
Office Expense	5,960	2,751	6,000
Permit	-	136	-
Pro Shop Resale Purchase	40,993	40,996	43,000
Professional Services	609	382	5,100
Rents/Leases - Buildings/Grounds	182,482	157,138	176,200
Rents/Leases - Equipment	10,126	8,884	14,000
Repair/Maintenance - Buildings/Grounds	101,892	85,632	103,000
Repair/Maintenance - Equipment	33,339	32,455	38,300
Repair/Maintenance - Special Projects	-	-	-
Repair/Maintenance - Vehicles	-	95	500
Rubbish Disposal	21,019	11,096	20,000
Small Tools/Instruments	10,240	1,798	8,000
Theft Loss	-	-	1,000
Water	56,809	56,476	68,000
<b>Total Services and Supplies</b>	<b>\$ 706,359</b>	<b>\$ 602,191</b>	<b>\$ 740,250</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 18,319</b>	<b>\$ 35,431</b>	<b>\$ 44,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>91,612</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Total Skywest Golf Course Expenditures and Encumbrances</b>	<b>\$ 2,300,569</b>	<b>\$ 1,984,185</b>	<b>\$ 2,273,341</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
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 2008/09 to the Adopted Budget of FY 2010/11.

In the FY2010/11 Adopted Budget:

The Total Operating Budget is \$1,071,797, an increase of \$144,964 or 15.64% of the FY 2009/10 Actual. Salary, wages and benefits is to be \$754,297, an increase of \$73,475 or 10.79% of the FY2009/10 Actual. Service and supplies is \$297,500, an increase of \$63,495 or 27.13% of the FY 2009/10 Actual. Internal Service Fund - Insurance is \$20,000, an increase by \$7,994 from the FY 2009/10 Actual. No equipment and other capitalized items is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2008/2009</u>	<u>Actual&amp;Encumb FY 2009/2010</u>	<u>Adopted Budget FY 2010/2011</u>
Salaries, Wages and Employee Benefits	653,624	680,822	754,297
Services and Supplies	294,263	234,005	297,500
Internal Service Fund-Insurance	8,143	12,006	20,000
Equipment and Other Capitalized Items	<u>6,525</u>	<u>-</u>	<u>-</u>
<b>Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances</b>	<b><u>\$ 962,555</u></b>	<b><u>\$ 926,833</u></b>	<b><u>\$ 1,071,797</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE  
OBJECT OF EXPENDITURES**

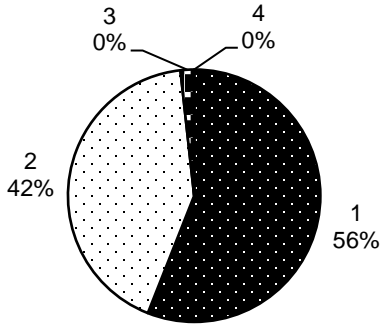
	Actual&Encumb FY 2008/2009	Head Count	Actual&Encumb FY 2009/2010	Head Count	Adopted Budget FY 2010/2011	Head Count
<b>Salaries, Wages and Employee Benefits</b>						
<b>Salaries - Full Time</b>						
Manager of Golf Course Operations	\$ 42,908	1/3	\$ 30,150	1/3	\$ 33,490	1/3
Golf Course Supervisor	18,967	1/3	19,850	1/3	27,063	1/3
Senior Golf Course Caretaker	63,153	1	63,936	1	63,936	1
Golf Course Caretakers	100,700	2	109,209	2	113,856	2
Equipment Mechanic	20,404	1/3	19,956	1/3	19,321	1/3
Golf Course Coordinator	51,389	1	52,812	1	53,076	1
Capital Project Direct Labor Cost	-		(1,410)		-	
<b>Total Full Time Salaries</b>	<b>\$ 297,521</b>	<b>5</b>	<b>\$ 294,503</b>	<b>5</b>	<b>\$ 310,742</b>	<b>5</b>
<b>Overtime Pay</b>	<b>\$ -</b>		<b>\$ 323</b>		<b>\$ 5,200</b>	
<b>Vacation In Lieu Pay</b>	<b>\$ 8,145</b>		<b>\$ 3,558</b>		<b>\$ 10,000</b>	
<b>Holiday Pay</b>	<b>\$ 5,556</b>		<b>\$ 4,979</b>		<b>\$ 8,200</b>	
<b>Wages - Hourly</b>						
Greenskeepers & Watermen	\$ 28,155		\$ 33,735		\$ 40,000	
Driving Range	-		-		-	
Starter/Pro Shop	64,041		67,771		70,000	
Equipment Mechanic	2,541		2,905		3,000	
Capital Project Direct Labor Cost	-		(390)		-	
<b>Total Hourly Wages</b>	<b>\$ 94,738</b>		<b>\$ 104,021</b>		<b>\$ 113,000</b>	
<b>District Overhead</b>						
Business Department Staff Overhead Alloc	\$ 73,116		\$ 74,906		\$ 77,334	
Park Department Staff Overhead Allocatio	19,325		19,517		19,321	
<b>Total District Overhead</b>	<b>\$ 92,441</b>		<b>\$ 94,423</b>		<b>\$ 96,655</b>	
<b>Enterprise Instructors</b>	<b>-</b>		<b>-</b>		<b>-</b>	
<b>Total Salaries and Wages</b>	<b>\$ 498,400</b>		<b>\$ 501,807</b>		<b>\$ 543,797</b>	
<b>Employee Benefits</b>						
Deferred Compensation In Lieu of Medical	\$ 3,000		\$ 3,000		\$ 3,000	
Employee Group Insurance	48,426		49,886		60,500	
Long Term Disability	4,395		4,542		6,000	
Post Employment Health Plan	-		-		-	
Retiree Group Insurance	11,033		11,891		13,000	
Retirement Res/Pickup	43,784		42,701		49,000	
Social Security	25,566		25,894		33,000	
State Unemployment Insurance	-		4,290		4,000	
Workers' Compensation	19,020		37,681		42,000	
Capital Project Direct Labor Cost	-		(870)		-	
<b>Total Employee Benefits</b>	<b>\$ 155,223</b>		<b>\$ 179,015</b>		<b>\$ 210,500</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 653,624</b>		<b>\$ 680,822</b>		<b>\$ 754,297</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE  
OBJECT OF EXPENDITURES**

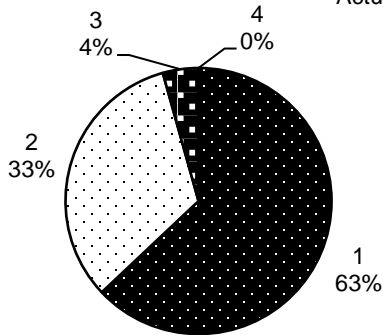
	Actual&Encumb FY 2008/2009	Actual&Encumb FY 2009/2010	Adopted Budget FY 2010/2011
<b>Services and Supplies</b>			
Advertising & Dist. Resources	\$ 4,720	\$ 5,138	\$ 5,000
Bank Charges	-	-	-
Clothing/Personal Supplies	1,598	952	1,200
Communications	4,010	4,292	5,000
Conference Expense	-	-	-
Credit Card Charges and Fees	10,599	8,430	13,000
Education/Staff Training	235	140	500
Electricity	66,243	57,684	70,000
Exp. with Donation Money	830	502	-
Gardening Supplies	31,244	17,138	30,000
Gasoline/Operation of Vehicle and Equip.	7,578	8,230	8,500
Golf Course Supplies	4,725	3,757	6,700
Household Expenses	607	3,476	2,000
Membership/Dues/Publications	40	100	300
Mileage/Travel	302	-	500
Miscellaneous Expenditure	-	32	-
Natural Gas/Butane	4,772	3,548	4,500
Office Expense	1,918	2,780	2,000
Pro Shop Resale Purchase	27,589	21,821	31,000
Professional Services	-	182	1,000
Rents/Leases - Buildings/Grounds	-	-	-
Rents/Leases - Equipment	4,916	3,125	5,000
Repair/Maintenance - Buildings/Grounds	30,127	43,459	45,400
Repair/Maintenance - Equipment	18,865	24,950	29,000
Repair/Maintenance - Special Projects	45,110	-	10,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	15,941	13,313	11,400
Small Tools/Instruments	2,808	5,929	5,000
Theft/Loss	20	-	1,000
Water	9,465	5,027	9,000
<b>Total Services and Supplies</b>	<b>\$ 294,263</b>	<b>\$ 234,005</b>	<b>\$ 297,500</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 8,143</b>	<b>\$ 12,006</b>	<b>\$ 20,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>6,525</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances</b>	<b>\$ 962,555</b>	<b>\$ 926,833</b>	<b>\$ 1,071,797</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT  
MISSION HILLS OF HAYWARD DRIVING RANGE**

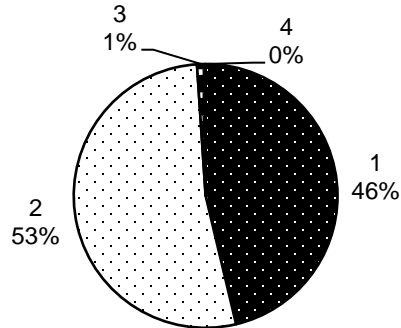
Actual 08/09



Actual 09/10



Adopted Budget 10/11



- 1 Salary, Wages and Be
- 2 Service and Supplies
- 3 Insurance Fund
- 4 Equipment and Other Items

This chart indicates the annual operating expenditures for the Mission Hills of Hayward Golf Course from the Actuals of FY 2008/09 to the Adopted Budget of FY 2010/11.

In the FY2010/11 Adopted Budget:

Total Operating Budget is \$381,704, an increase of \$114,404 or 42.8% of the FY 2009/10 Actual.

Salary, wages and benefits is to be \$176,700, an increase of \$8,380 or 4.98% of the FY2009/10 Actual.

Service and Supplies is \$201,004, an increase of \$113,596 or 129.96% of the FY 2009/10 Actual.

Internal Service Fund is \$4,000, a \$7,572 decrease from the FY 2009/10 Actual.

No equipment and other capitalized items expenditure is budgeted for the FY 2010/11 Budget.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2008/2009</u>	<u>Actual&amp;Encumb FY 2009/2010</u>	<u>Adopted Budget FY 2010/2011</u>
Salaries, Wages and Employee Benefits	158,801	168,320	176,700
Services and Supplies	119,896	87,408	201,004
Internal Service Fund-Insurance	4,940	11,572	4,000
Equipment and Other Capitalized Items	-	-	-
<b>Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances</b>	<b><u>\$ 283,636</u></b>	<b><u>\$ 267,300</u></b>	<b><u>\$ 381,704</u></b>

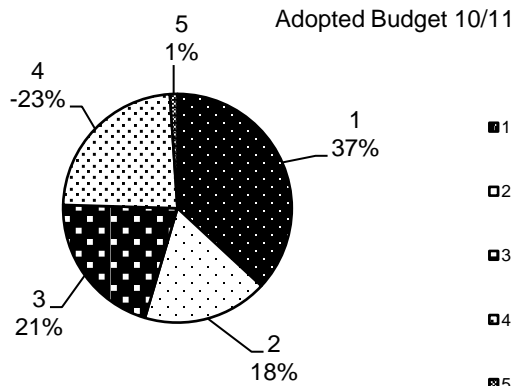
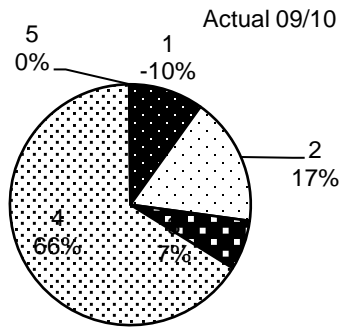
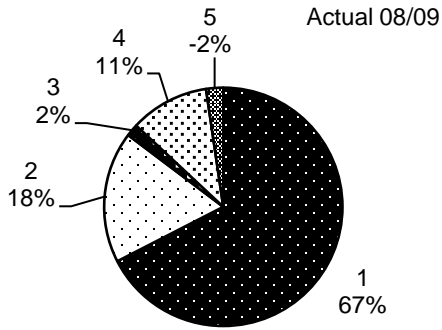
**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE  
OBJECT OF EXPENDITURES**

	<u>Actual&amp;Encumb</u> <u>FY 2008/2009</u>	Head Count	<u>Actual&amp;Encumb</u> <u>FY 2009/2010</u>	Head Count	<u>Adopted Budget</u> <u>FY 2010/2011</u>	Head Count
<b>Salaries, Wages and Employee Benefits</b>						
<b>Salaries - Full Time</b>						
Manager of Golf Course Operations	-		-		-	
Golf Course Supervisor	-		-		-	
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>Overtime Pay</b>	<b>\$ 43</b>		<b>\$ 966</b>		<b>\$ 2,400</b>	
<b>Vacation In Lieu Pay</b>	<b>\$ 259</b>		<b>\$ -</b>		<b>\$ 300</b>	
<b>Holiday Pay</b>	<b>\$ 3,717</b>		<b>\$ 3,803</b>		<b>\$ 3,500</b>	
<b>Wages - Hourly</b>						
Greenskeepers & Watermen	\$ 17,562		\$ 23,943		\$ 24,000	
Driving Range	91,113		88,986		89,500	
Starter/Pro Shop	-		-		-	
Equipment Mechanic	3,031		3,477		3,000	
Capital Project Direct Labor Cost	-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 111,706</b>		<b>\$ 116,406</b>		<b>\$ 116,500</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>Enterprise Instructors</b>	<b>\$ 29,739</b>		<b>\$ 22,950</b>		<b>\$ 27,000</b>	
<b>Total Salaries and Wages</b>	<b>\$ 145,464</b>		<b>\$ 144,125</b>		<b>\$ 149,700</b>	
<b>Employee Benefits</b>						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Group Insurance	-		-		-	
Long Term Disability	-		-		-	
Post Employment Health Plan	-		-		-	
Retirement Res/Pickup	-		-		-	
Social Security	7,170		8,094		10,000	
State Unemployment Insurance	424		3,540		4,000	
Workers' Compensation	5,743		12,561		13,000	
Capital Project Direct Labor Cost	-		-		-	
<b>Total Employee Benefits</b>	<b>\$ 13,337</b>		<b>\$ 24,195</b>		<b>\$ 27,000</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 158,801</b>		<b>\$ 168,320</b>		<b>\$ 176,700</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE  
OBJECT OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2008/2009</u>	<u>Actual&amp;Encumb FY 2009/2010</u>	<u>Adopted Budget FY 2010/2011</u>
<b>Services and Supplies</b>			
Advertising & Dist. Resources	\$ 2,983	\$ 3,670	\$ 5,000
Clothing/Personal Supplies	817	155	1,000
Communications	2,667	2,232	3,000
Conference Expense	-	-	-
Credit Card Charges and Fees	6,927	6,291	8,000
Driving Range Supplies	37,510	24,996	40,000
Education/Staff Training	-	-	-
Electricity	-	-	-
Exp. with Donation Money	-	-	-
Gardening Supplies	3,803	2,820	5,000
Gasoline/Operation of Vehicle and Equip.	-	-	-
Golf Course Supplies	1,226	1,142	4,200
Household Expenses	-	274	1,200
Membership/Dues/Publications	-	-	100
Mileage/Travel	-	-	-
Miscellaneous Expenses	-	107	-
Natural Gas/Butane	-	-	-
Office Expense	1,225	1,940	2,000
Pro Shop Resale Purchase	47,247	37,477	47,004
Professional Services	-	995	3,000
Rents/Leases - Buildings/Grounds	-	-	-
Rents/Leases - Equipment	256	-	3,500
Repair/Maintenance - Buildings/Grounds	15,219	4,310	20,000
Repair/Maintenance - Equipment	17	-	4,000
Repair/Maintenance - Special Projects	-	-	50,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	-	-	-
Small Tools/Instruments	-	799	2,500
Theft/Loss	-	200	1,000
Water	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 119,896</b>	<b>\$ 87,408</b>	<b>\$ 201,004</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 4,940</b>	<b>\$ 11,572</b>	<b>\$ 4,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances</b>	<b>\$ 283,636</b>	<b>\$ 267,300</b>	<b>\$ 381,704</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
CAPITAL OUTLAY EXPENDITURES AND ENCUMBRANCES BY AREA**



- 1 District Wide Area
- 2 Castro Valley Area
- 3 Hayward Area
- 4 San Lorenzo Area
- 5 Unincorporated Hayward Area

This chart indicates the total Capital Outlay expenditures and encumbrances from the Actuals of FY 2008/09 to the FY 2010/11 Adopted Budget. Expenditures consist of five areas within the District:

- (1) District Wide Area
- (2) Castro Valley Area
- (3) Hayward Area
- (4) San Lorenzo Area
- (5) Unincorporated Hayward Area

In the FY2010/11 Adopted Budget, total net capital outlay expenditure is \$749,578.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
CURRENT YEAR CAPITAL OUTLAY FUND  
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2008/2009	Actual&Encumb FY 2009/2010	Adopted Budget FY 2010/2011
<b><u>Current Year Income</u></b>			
Transfer from General Fund	\$ 1,695,447	\$ 1,472,921	\$ 749,578
Donations		105,832	14,000
Interest Income	148	385	
City Grant	70,654	111,780	120,000
County Grant	428,000	331,301	260,000
State Grant including Measure WW	-	1,072,523	1,840,000
Other Agency Grant			
Disaster Recovery	6,236	3,777	294,000
Alameda County Redevelopment Fund	54,474	11,404	
City of Hayward Redevelopment Fund	64,922		
City Land Dedication In Lieu Fees	75,000	75,000	270,000
County Land Dedication In Lieu Fees	560,515		
Others	39,549	20,180	
<b>Total Current Year Income</b>	<b>\$ 2,994,945</b>	<b>\$ 3,205,103</b>	<b>\$ 3,547,578</b>
<b><u>Prior Year Funding Brought Forward</u></b>			
Transfer from General Fund			
Park Maintenance Assessment Projects	-		
<b>Total Prior Year Fund Brought Forward</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Income</b>	<b>\$ 2,994,945</b>	<b>\$ 3,205,103</b>	<b>\$ 3,547,578</b>
<b><u>Current Year Expenditure and Encumbrances</u></b>			
Capital Project Fund Expenditures	\$ 2,994,945	\$ 3,205,103	\$ 3,547,578
Park Maintenance Assessment Fund Interest Encumbrance			
Promissory Note Redemption Fund Interest Encumbrance			
<b>Total Current Year Expenditure and Encumbrances</b>	<b>\$ 2,994,945</b>	<b>\$ 3,205,103</b>	<b>\$ 3,547,578</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011**

**CURRENT YEAR CAPITAL OUTLAY FUND**

**EXPLANATION OF PROJECT EXPENDITURES AND ENCUMBRANCES**

F/Y 2009/10 Adopted Budget	\$ 4,033,201
F/Y 2009/10 Actual and Encumbrances	\$ 3,205,103
F/Y 2010/11 Adopted Budget	\$ 3,547,578

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 2009/10 Actual and Encumbrances reflect a decrease of \$828,098, mainly due to some projects were not being budgeted until monies from grants and other sources are received.

The ongoing obligations are the note payments for the Mission Hills of Hayward Golf Course and the Mission Hills of Hayward Driving Range, and the capital lease payments for the Golf vehicles with Textron and District wide vehicles with Enterprise. Other projects include:

- Shoreline Property Mitigation SFO
- Caltran BCDC Shoreline Property Bridge Retrofit
- Meek Estate West Terrace
- Greenbelt Trails-Ward Creek Trail, Memorial Park
- Castro Valley Creek Park
- Holland Park Land Cleanup
- Jack Holland Sr. Park Development
- Edendale Park Improvement
- FEMA-Levee Repair
- FEMA-Tidal Gate
- Ashland Community Center ADA Restroom and Kitchen Upgrade
- Weekes Community Center ADA Upgrade
- Castro Valley Community Center Parking Lot
- Eden Greenway Phase IV Kaboom
- Via Toledo Property Land Acquisition
- Via Toledo Property Land Cleanup
- Skywest Cart Barn Electrical Upgrade
- Sulphur Creek Nature Center Owl Camera

Completed projects included:

- Adobe Center Park Renovation
- Shoreline Nature Center Tank Chiller Upgrade
- Greenbelt Trails-East Avenue Trail
- Castro Valley Community Park Water Recycling System
- Mission Hills of Hayward Golf Course Cart Path
- Skywest Golf Course Pavilion Doors
- Douglas Morrisson Theater Sound System
- A.E. Oliver Sports Park Maintenance Building Power Upgrade

3. The FY 2010/11 Adopted Budget is expected to be \$ 3,547,578 reflecting an increase of \$342,475. Of the budgeted capital outlay expenditures, we expected \$ 749,578 to be funded by the District's money and \$ 2,798,000 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 are received.

Payments for Mission Hills of Hayward Golf Course loan, Mission Hills of Hayward Driving Range loan, Textron Golf vehicle capital leases and Enterprise District vehicle capital leases 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  
ADOPTED BUDGET 2010/2011  
CAPITAL OUTLAY FUND  
SUMMARY OF REVENUE AND EXPENDITURES BY AREA**

<b><u>AREA</u></b>	<b><u>Projected Revenue</u></b>	<b><u>Projected Exp</u></b>	<b><u>Projected Net Project Cost</u></b>
District Wide	\$ 383,000	\$ 904,287	\$ 521,287
Castro Valley Area	-	250,000	250,000
Hayward Area	315,000	610,000	295,000
San Lorenzo Area	2,100,000	1,768,291	(331,709)
Unincorporated Hayward Area	-	15,000	15,000
<b>TOTAL CAPITAL PROJECTS</b>	<b><u>\$ 2,798,000</u></b>	<b><u>\$ 3,547,578</u></b>	<b><u>\$ 749,578</u></b>

HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
CAPITAL OUTLAY FUND COMPARISON (in \$)  
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2009/2010 Actuals				FY 2009/2010 Revised Budget			FY 2010/2011 Adopted Budget		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>District Wide Area</b>														
<b>Notes Payment</b>														
>MHH Golf Course Principal		\$ 1,225,000		\$ 1,225,000		\$ 145,000		\$ 145,000		\$ 145,000	\$ 145,000		\$ 155,000	\$ 155,000
>MHH Golf Course Interest (1)		1,284,249		1,284,249		77,875		77,875		77,875	77,875		70,375	70,375
>MHH Driving Range Principal		307,376		307,376		45,065		45,065		45,065	45,065		47,116	47,116
>MHH Driving Range Interest		280,148		280,148		11,857		11,857		11,857	11,857		9,806	9,806
<b>Textron Golf Vehicle Capital Lease (2)</b>														
>Skywest Principal		238,257		238,257		62,360		62,360		62,364	62,364		66,359	66,359
>Skywest Interest		53,862		53,862		12,836		12,836		12,841	12,841		8,848	8,848
>MHH Golf Course Principal		43,086		43,086		11,405		11,405		11,405	11,405		12,137	12,137
>MHH Golf Course Interest		9,893		9,893		2,352		2,352		2,351	2,351		1,620	1,620
>MHH Driving Range Principal		16,624		16,624		3,358		3,358		3,359	3,359		3,569	3,569
>MHH Driving Range Interest		2,638		2,638		620		620		621	621		413	413
<b>Vehicle Capital Lease (18)</b>														
>Principal		25,178		25,178		50,583		50,583		49,651	49,651		54,965	54,965
>Interest		16,049		16,049		26,059		26,059		23,067	23,067		21,689	21,689
>Maintenance		5,364		5,364		9,810		9,810		9,384	9,384		9,810	9,810
>Sales/Use Tax		3,945		3,945		7,474		7,474		6,361	6,361		7,474	7,474
<b>Vehicle Capital Lease (13)</b>														
>Principal													52,104	52,104
>Interest													12,336	12,336
>Maintenance													8,280	8,280
>Sales/Use Tax													3,387	3,387
<b>Adobe Center Park</b>														
>Park Development, Bocce Ball Court	200,000	1,349,100	1	1,149,101	728,000			(728,000)						
>Fence													10,000	10,000
<b>Alden E. Oliver Sports Park</b>														
>Maintenance Building Power Upgrade						5,000		5,000						
<b>Castro Valley Swim Center</b>														
>ADA Entrance Ramp													20,000	20,000
<b>District Administration Office</b>														
>Sound System													10,000	10,000
<b>Douglas Morrission Theater</b>														
>Sound System					9,000	20,007		11,007						
<b>FEMA</b>														
>Levee Repair South & North	6,236		3,700	(2,536)		2,500		2,500						
>Tidal Gate		1,315	21,335	22,650										

**HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
CAPITAL OUTLAY FUND COMPARISON (in \$)  
DETAILS BY AREA BY PROJECT**

	Prior Year Balance				FY 2009/2010 Actuals				FY 2009/2010 Revised Budget			FY 2010/2011 Adopted Budget		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>Greenbelt Trails</b>														
>Others, St. of CA OES-FEMA	33,344		9,276	(24,068)										
>Ward Creek Trail	19,075	16,500	255	(2,320)		10,858		10,858						
>Phase II of Ward Creek Trail, Memorial and East Ave Trail	15,600	5,093	1	(10,506)	3,777	4,005		228	58,000	58,000	-	58,000	58,000	-
>Memorial Park	19,175	25,823	38	6,686		15,405		15,405	236,000	236,000	-	236,000	236,000	-
<b>Hayward Plunge Swim Center</b>														
>VGB Project		3,510		3,510										
<b>Hayward Senior Center</b>														
>Restroom ADA Upgrade	75,000	176,015		101,015										
>Flooring												6,000	10,000	4,000
<b>Mission Hills of Hayward Golf Course</b>														
>Cart Path					86,732	92,769		6,037						
<b>Shoreline Nat. Ctr Tank Chiller Upgrade</b>	2,080	13,854		11,774		220		220						
<b>Shoreline Property</b>														
> Levee Repair and Bridge Retrofit	70,985	53,560	17,689	264	70,028	69,676	0	(352)	70,000	70,000	-			
<b>Shoreline Property</b>														
>SFO Mitigation	170,180	114,334	59,566	3,720										
<b>Skywest Cart Barn Electrical Upgrade</b>				-		2,000	73,000	75,000						
<b>Skywest Golf Course In Lieu Fee</b>	225,000			(225,000)	75,000			(75,000)	75,000		(75,000)	75,000		(75,000)
<b>Skywest Golf Course Building</b>														
>Tournament Pavilion Doors					8,200	9,040		840						
<b>Sulphur Creek Nature Center</b>														
>Owl Camera						3,000		3,000				8,000	15,000	7,000
<b>Total District Wide Area</b>	<b>836,675</b>	<b>5,270,773</b>	<b>111,861</b>	<b>\$ 4,545,959</b>	<b>\$ 980,737</b>	<b>\$ 701,134</b>	<b>\$ 73,000</b>	<b>\$ (206,603)</b>	<b>\$ 439,000</b>	<b>\$ 825,201</b>	<b>\$ 386,201</b>	<b>\$ 383,000</b>	<b>\$ 904,287</b>	<b>\$ 521,287</b>

HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
CAPITAL OUTLAY FUND COMPARISON (in \$)  
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2009/2010 Actuals				FY 2009/2010 Revised Budget			FY 2010/2011 Adopted Budget		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>Castro Valley Area</b>														
<b>Castro Valley Community Park</b>														
>Parking Lot			50,000	50,000										
>Water Recycling System		57,280	0	57,280	1,900	203,039		201,139					250,000	250,000
<b>Castro Valley Creek Park</b>		28,234	17,345	45,579		151,657	7,479	159,136						
<b>Total Castro Valley Area</b>	\$ -	\$ 85,514	\$ 67,345	\$ 152,859	\$ 1,900	\$ 354,696	\$ 7,479	\$ 360,275	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000

HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
CAPITAL OUTLAY FUND COMPARISON (in \$)  
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2009/2010 Actuals				FY 2009/2010 Revised Budget			FY 2010/2011 Adopted Budget		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>Hayward Area</b>														
<b>Cannery Park Redevelopment</b>	\$ 5,474,097	\$ 5,615,430	\$ 18	\$ 141,351	\$ 64,922			\$ (64,922)						
<b>Eden Greenway</b>														
>Phase IV Kaboom						64,938	-	64,938						
<b>Eden Mansion and Carriage House</b>														
>Roof Replacement													\$ 30,000	\$ 30,000
<b>La Vista Quarry Park</b>														
>Future Project		5,510		5,510										
<b>Ruus Park</b>														
>Restroom Replacement												\$ 120,000	\$ 120,000	\$ -
<b>Southgate Community Center</b>														
>ADA Upgrades												120,000	240,000	120,000
>Roof Replacement													70,000	70,000
<b>TBD Off Leash Dog Area</b>														
>Roof Replacement												75,000	75,000	-
<b>Weekes Community Center</b>														
>Restroom ADA Upgrade					\$ 92,420	\$ 191,676	\$ 40,478	139,734	\$ 160,000	\$ 160,000	\$ -			
>Fire Alarm System													35,000	35,000
>Painting													40,000	40,000
<b>Weekes Park</b>														
>Walking Path ADA Upgrade								-	80,000	80,000	-			
<b>Total Hayward Area</b>	<b>\$ 5,474,097</b>	<b>\$ 5,620,940</b>	<b>\$ 18</b>	<b>\$ 146,861</b>	<b>\$ 157,342</b>	<b>\$ 256,614</b>	<b>\$ 40,478</b>	<b>\$ 139,750</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ -</b>	<b>\$ 315,000</b>	<b>\$ 610,000</b>	<b>\$ 295,000</b>

HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
CAPITAL OUTLAY FUND COMPARISON (in \$)  
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2009/2010 Actuals				FY 2009/2010 Revised Budget			FY 2010/2011 Adopted Budget		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>San Lorenzo Area</b>														
<b>Ashland Community Center</b>														
>Restroom and Kitchen ADA Upgrades					\$ 152,766	\$ 185,468	\$ 1,885	34,587	\$ 200,000	\$ 200,000	-			
<b>Edendale Park</b>														
>Improvement							71,436	71,436			-			
<b>Jack Holland Sr. Park</b>														
>Land Cleanup	138,785	112,902	1,223	(24,660)	258,925	288,923	7	30,005	265,000	265,000	-			
>Park Development	15,929	122,268	3,609	109,948	647,284	912,165	932,723	1,197,604	700,000	1,000,000	300,000	\$ 2,000,000	\$ 1,500,000	\$ (500,000)
<b>Meek Park</b>														
>Meek Park West Terrace/Park Develop		57,880	134,163	192,043	44,680	23,983		(20,697)				100,000	150,000	50,000
<b>Via Toledo Property</b>														
>Land Acquisition				-		53,550	12,100	65,650					118,291	118,291
<b>Total San Lorenzo Area</b>	<b>\$ 154,714</b>	<b>\$ 293,050</b>	<b>\$ 138,995</b>	<b>\$ 277,331</b>	<b>\$ 1,103,655</b>	<b>\$ 1,464,089</b>	<b>\$ 1,018,151</b>	<b>\$ 1,378,585</b>	<b>\$ 1,165,000</b>	<b>\$ 1,465,000</b>	<b>\$ 300,000</b>	<b>\$ 2,100,000</b>	<b>\$ 1,768,291</b>	<b>\$ (331,709)</b>

HAYWARD AREA RECREATION AND PARK DISTRICT  
ADOPTED BUDGET 2010/2011  
CAPITAL OUTLAY FUND COMPARISON (in \$)  
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2009/2010 Actuals				FY 2009/2010 Revised Budget			FY 2010/2011 Adopted Budget		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>Unincorporated Hayward Area</b>														
<b>East Avenue Park</b>														
>Parking Log Improvement (3)		\$ 3,100		\$ 3,100		\$ (3,100)		\$ (3,100)						
>Amphitheatre												\$ -	\$ 15,000	\$ 15,000
<b>Total Unincorporated Hayward Area</b>	\$ -	\$ 3,100	\$ -	\$ 3,100	\$ -	\$ (3,100)		\$ (3,100)	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
<b>Total Capital Outlay</b>	\$ 6,465,486	\$ 11,273,377	\$ 318,219	\$ 5,126,109	\$ 2,243,634	\$ 2,773,433	\$ 1,139,108	\$ 1,668,907	\$ 1,844,000	\$ 2,530,201	\$ 686,201	\$ 2,798,000	\$ 3,547,578	\$ 749,578

(1) Prior year interest payment balance is based on the payment schedule. Does not include deduction of interest received from BNY.

(2) The old capital lease contract for Golf vehicles ended in FY08. New contract started in Feb 08. Balloon payments for the old contract are waived and not included in the payments.

(3) Reclass to Operating Expenditure in November 2009.

PRIOR YEAR CAPITAL PROJECT PO LISTING AS OF MAY 1, 2010

PO Number	Capital Project PO Description	Amount
R0001889	Reserve	\$32,456.00
R0002047	Plans and Specs	17,544.00
	<b>Castro Valley Community Center Parking Lot</b>	<b>\$50,000.00</b>
R0001680	Plans and Specs	\$7,876.57
R0002015	Park Development	114,946.80
	<b>Castro Valley Creek Park</b>	<b>\$122,823.37</b>
R002035	Design Plans	\$5,391.75
R002036	Design Plans	4,088.75
R0001484	FEMA Fund Balance	9,257.12
	<b>Greenbelt Trails Project</b>	<b>\$18,737.62</b>
R0001820	Tidal Gate Repair	\$21,334.82
R0001887	Reserved Funds	3,736.00
	<b>FEMA-Levee Repair South &amp; North and Tidal Gate</b>	<b>\$25,070.82</b>
R0001810	FEMA Fund Storm Repairs	\$8,417.00
R0001811	FEMA Fund Storm Repairs	9,272.00
	<b>Caltran BCDC-Shoreline Property Bridge Retrofit</b>	<b>\$17,689.00</b>
R0000370	Multi-Year Balances	36,688.85
R0000370	PO Increase	19,811.00
R0000370	Add Back PO Balance Fossil	66.36
R0000370	PO Increase	1,500.00
R0001702	Report Monitoring	1,500.00
	<b>Hayward Shoreline San Francisco International Airport Mitigation</b>	<b>\$59,566.21</b>
R0001892	2009-2010 Project	\$122,151.00
R0001892	Cancelled PO Balance	2,000.00
R0002017	Concept Plan	16,083.00
	<b>Meek Estate Park West Terrace</b>	<b>\$140,234.00</b>
R0001888	Enviromental Consulting Service	\$1,216.25
R0001794	Plan Development	3,637.68
	<b>Holland Park Cleanup and Jack Holland Sr. Park Development</b>	<b>\$4,853.93</b>
	<b>Total Pror Year Capital Project Fund Reserved</b>	<b>\$438,974.95</b>