



Adopted Budget 2007/2008

Hayward Area Recreation and Park District

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
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**HAYWARD AREA RECREATION AND PARK DISTRICT
PRELIMINARY OPERATING BUDGET 2007/2008
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August 9, 2007

Citizens of the Hayward Area Recreation and Park District:

The following pages reflect the Hayward Area Recreation and Park District's Fiscal Year 2007/2008 Budget. Legal requirements call for the District to publish its Fiscal Year 2007/2008 Budget on or before August 10, 2007. 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 \$3.3 million in property tax revenue to partially offset the property tax transfer losses.

The Fiscal Year 2007/2008 Operating Budget of \$22,988,502 (including the Special Tax created by the passage of Measure Q) represents a 6.31% increase of the 2006/2007 Actual. The Capital Outlay Budget is \$3,593,174, an increase of 9.99% of the Fiscal Year 2006/2007 Actual.

Revenue to support these planned expenditures will be generated from (1) Property Taxes of \$13,715,850 (2) Special Assessment Tax of \$3,370,000 (3) Fees and Admissions of \$6,481,002 (3) Grants, In-Lieu Fees and Other Capital Project Funding of \$1,504,760 (4) Interest of \$173,500 (5) Contractual Rent/Leases of \$118,812 (6) Other Park Operations of \$245,000 (7) Prior Year Contingency Funds of \$5,145,945 and (8) Other Miscellaneous Income of \$40,209.

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 9, 2007

Board of Directors
Hayward Area Recreation and Park District

Richard H. Sheridan, President

Louis M. Andrade, Vice-President

Carol A. Pereira, Secretary

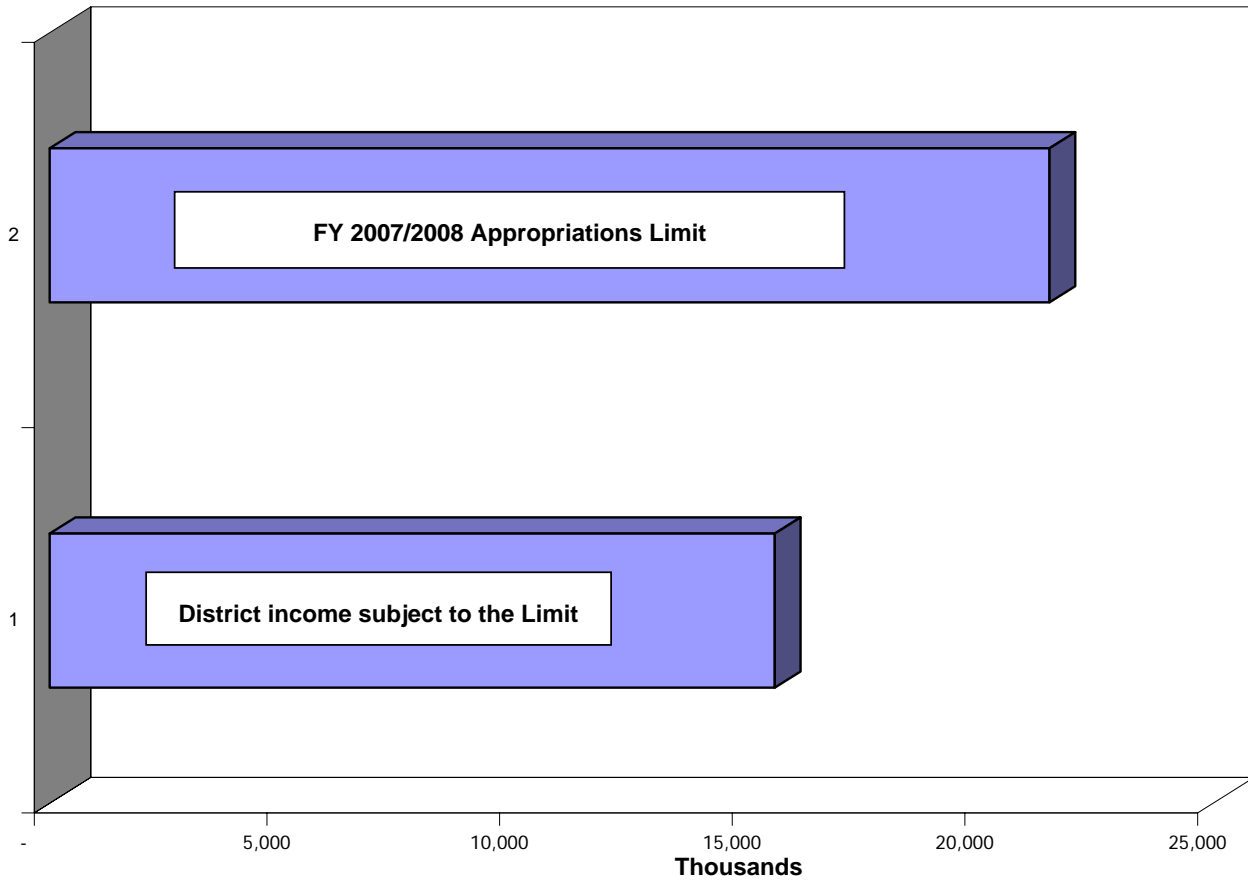
Minane Jameson, Director

Paul W. Hodges, Jr., Director

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

	Actual FY 2005/2006	Actual FY 2006/2007	Adopted Budget FY 2007/2008
Income			
Current Year Income			
Tax Revenue	\$ 10,776,027	\$ 13,288,411	\$ 13,715,850
Special Assessment Tax Revenue	3,336,458	3,351,468	3,370,000
Capital Outlay Fund-Grants, In Lieu Fees and Others (page C2)	757,473	1,207,252	1,453,000
Alameda Co. Grant/Volunteer Coord.	166,977	112,346	51,760
Concessions	22,861	22,363	22,500
Kennedy Amusement Park	299,208	328,436	315,750
Other Park Operations	189,482	250,456	245,000
Donation, Private Contributions	188,828	191,162	-
Interest	191,440	245,569	173,500
Program Registrations & Admission	2,628,161	2,717,118	2,541,670
Golf Income	3,127,317	3,229,489	2,708,282
Swim Centers	660,467	759,017	641,500
Use of Equipment and Facilities	280,352	294,727	273,800
Contractual Rent/Leases - Building & Grounds	90,295	121,781	118,812
Miscellaneous	190,062	97,944	17,709
Total Current Year Income	\$ 22,905,408	\$ 26,217,539	\$ 25,649,133
Prior Year Funds Carried Over			
Appropriations for Contingencies	\$ 3,524,869	\$ 3,796,903	\$ 5,145,945
Interfund Transfer		21,296	
Total Prior Year Funds	\$ 3,524,869	\$ 3,818,198	\$ 5,145,945
Total Income	\$ 26,430,277	\$ 30,035,737	\$ 30,795,078
Expenditures and Encumbrances			
Capital Fund Expenditures and Encumbrances (page C2)			
Interfund Transfer			
From General Fund to Capital Fund	\$ 814,436	\$ 2,058,920	\$ 2,140,174
Multi Year Projects			
Park Maintenance Assessment Fund Interest Encumbrance		-	-
Promissory Note Redemption Fund Interest Encumbrance			
From Grants, In Lieu and Others	764,251	1,207,818	1,453,000
Total Capital Expenditure and Encumbrances	\$ 1,578,687	\$ 3,266,738	\$ 3,593,174
Operating Expenditures and Encumbrances			
Salary, Wages & Benefits	\$ 14,494,654	\$ 14,761,846	\$ 15,828,190
Service and Supplies	6,241,119	6,430,018	6,508,312
Internal Service Fund-Insurance	125,915	350,012	388,000
Equipment	192,999	81,178	264,000
Total Operating Expenditures and Encumbrances	\$ 21,054,688	\$ 21,623,054	\$ 22,988,502
Total Capital and Operating Expenditures and Encumbrances	\$ 22,633,375	\$ 24,889,792	\$ 26,581,676
Other Postemployment Benefit (OPEB) Reserve			\$ 2,400,000
Appropriations for Contingencies	\$ 3,796,903	\$ 5,145,945	\$ 1,813,402
Total Expenditures, Encumbrances, Reserve and Appropriations for Contingencies	\$ 26,430,277	\$ 30,035,737	\$ 30,795,078

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

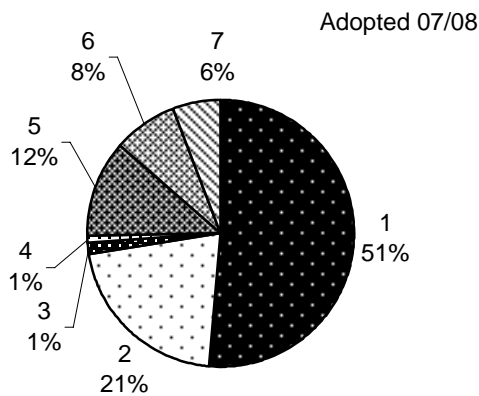
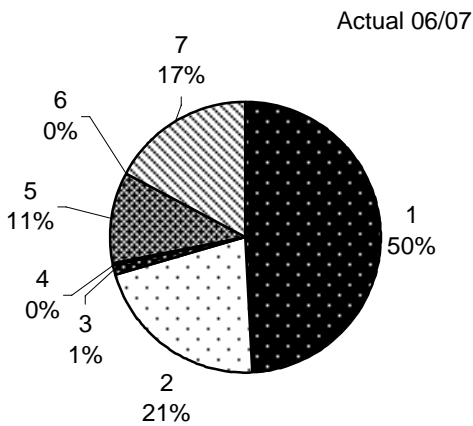
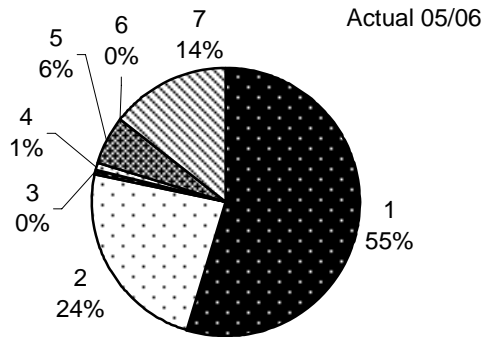


On May 1st each year the State of California Department of Finance issues price and population data to local governments to be used in determining their Appropriations Limits.

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
ADOPTED BUDGET 2007/2008
TOTAL DISTRICT EXPENDITURES, ENCUMBRANCES, OPEB RESERVE
AND APPROPRIATIONS FOR CONTINGENCIES**



- 1 Operating Salary, Wages and Benefits
- 2 Services and Supplies
- 3 Insurance
- 4 Equipment
- 5 Capital Outlay
- 6 OPEB Reserve
- 7 Appropriations

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

In the FY 2007/08 Adopted Budget:

Total budgeted expenditures are \$26,581,676, an increase of 6.80% from the FY 2006/07 Actual.

Operating budget for Salary, Wages and Benefits is to increase by 7.22% and Service and Supplies is to increase by 1.22%.

Insurance premium expenditure is to increase by \$37,988 from the FY 2006/07 Actual.

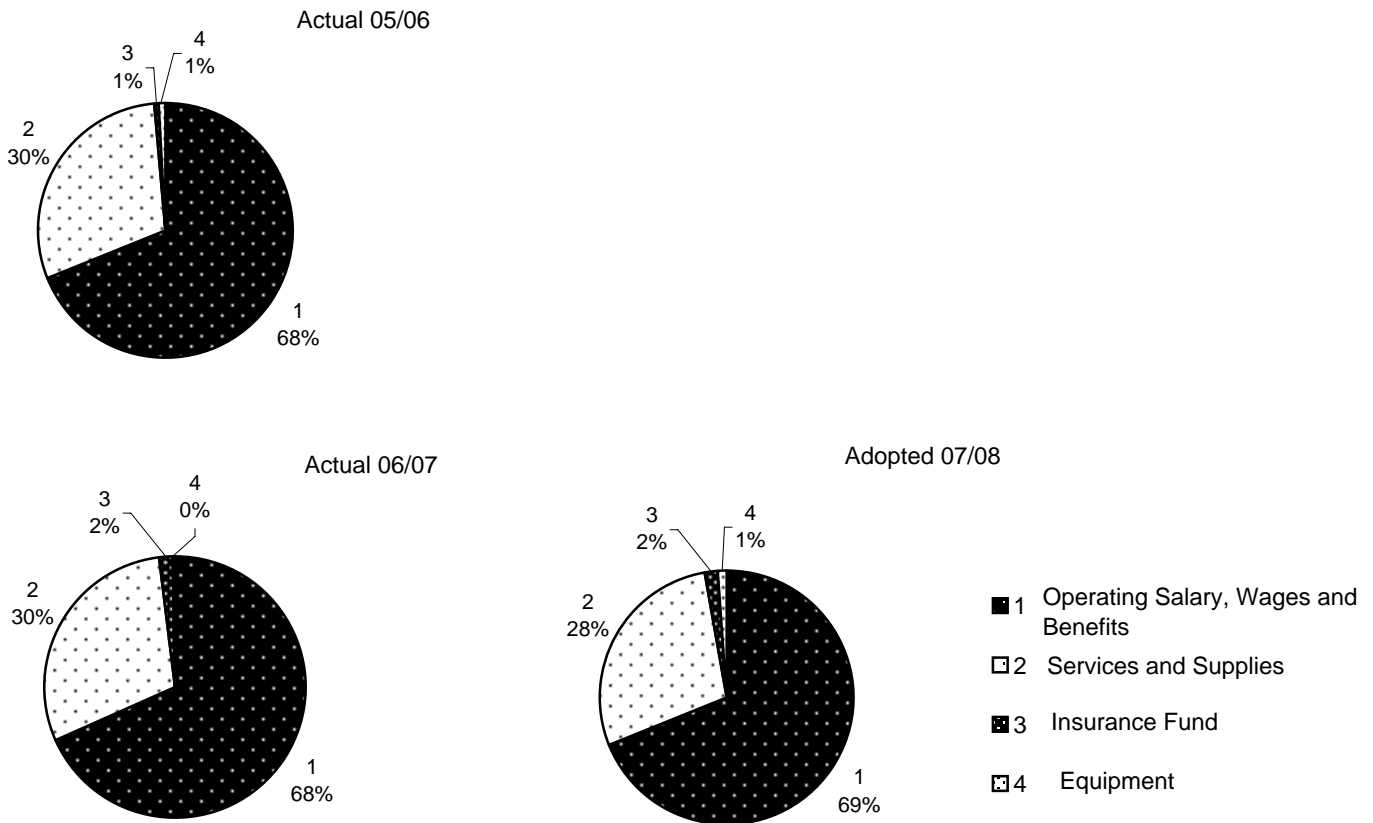
Equipment is to increase by 225.21% of the FY 2006/07 Actual.

The Capital Outlay Budget is \$326,436 more than the FY 2006/07 Actual. Due to the uncertainty of grant funds available, some capital projects are not included in the budget until the funds are received.

OPEB reserve is \$2,400,000.

Appropriations for Contingencies is \$1,813,402.

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



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

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

In the FY 2007/08 Adopted Budget:

Total operating expenditures for FY 2007/08 is \$22,988,502 which is a 6.31% increase of the FY 2006/07 Actual.

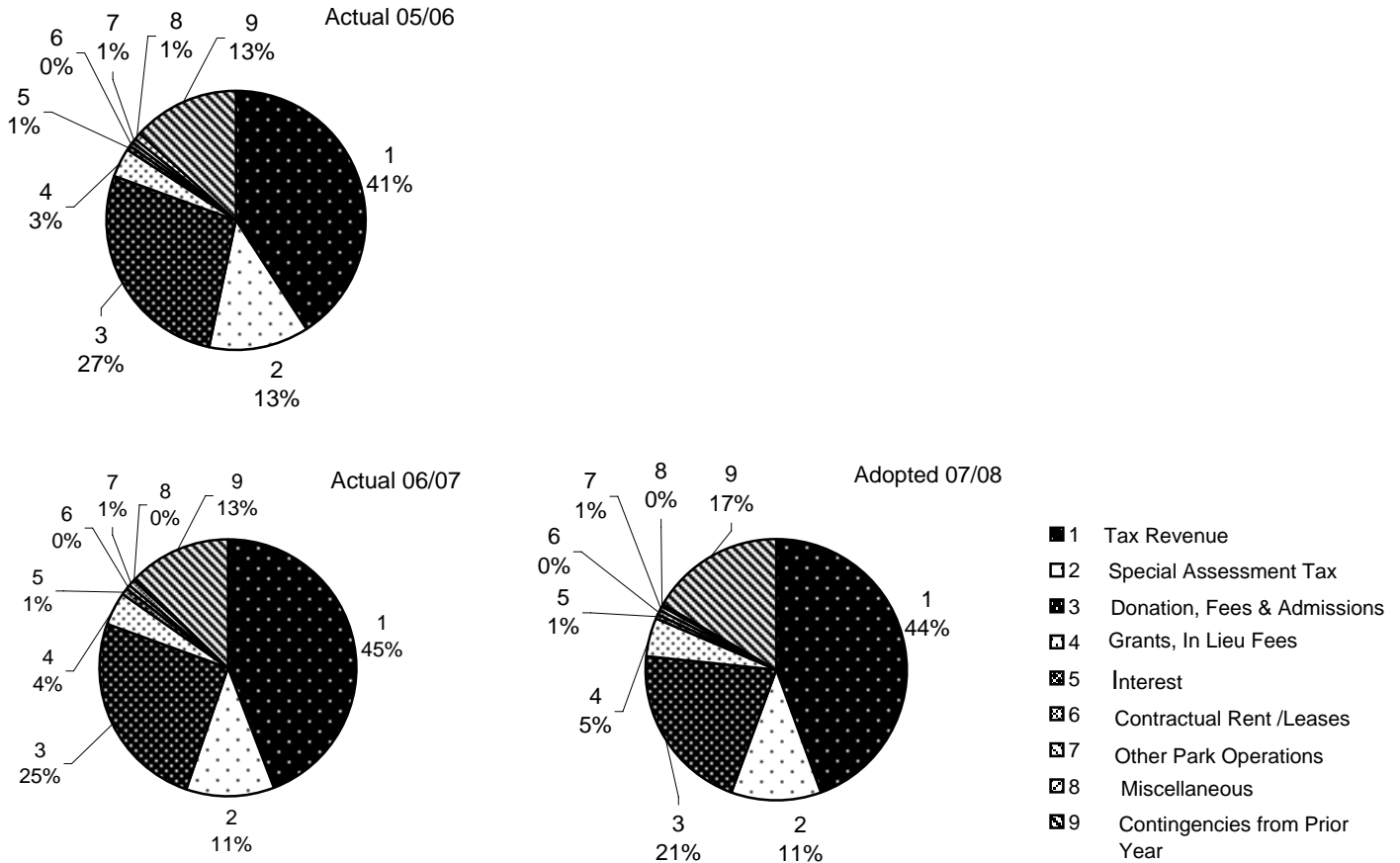
Salaries, wages and benefits are to increase from \$14,761,846 to \$15,828,190 which is 7.22% of the FY 2006/07 Actual.

Service and supplies are to be \$6,508,312, a 1.22% increase of the FY 2006/07 Actual.

Insurance premium expenditure is \$388,000 which is 10.85% increase of the FY2006/07 Actual.

Equipment expenditure is \$264,000.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED 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 Adopted Budget.

In the FY 2007/08 Adopted Budget:

- Tax revenue is \$13,715,850 which is 3.22% more than the FY 2006/07 Actual.
- Special assessment tax revenue is \$3,370,000 which is 0.55% more than the FY 2006/07 Actual.
- District generated income is expected to be \$6,481,002, which is a decrease of 13.82% of the FY 2006/07 Actual.
- Grants, in-lieu fees and others is expected to be \$1,504,760.
- Pooled interest is projected to be \$173,500.
- Contractual rent/leases - building & grounds is expected to be \$118,812.
- Other park operations including Rowell Ranch Rodeo Park use of facility, parking citation charges, Eden Shore assessments, etc., is expected to be \$245,000.
- Prior year funds carried over are projected to be \$5,145,945.
- Miscellaneous income is \$40,209.

District generated income includes 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 2007/2008
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2005/2006	Actual FY 2006/2007	Adopted Budget FY 2007/2008
Tax Revenue	\$ 10,776,097	\$ 13,288,411	\$ 13,715,850
Special Assessment Tax Revenue	\$ 3,336,389	\$ 3,351,468	\$ 3,370,000
Transfer to Capital Outlay Fund	\$ (814,436)	\$ (2,058,920)	\$ (2,140,174)
Alameda County Volunteer Coordinator Grants	\$ 166,977	\$ 112,346	\$ 51,760
Concessions	\$ 22,861	\$ 22,363	\$ 22,500
Park Operation Revenue			
Kennedy Amusement Park			
Animal Farm	\$ 13,547	\$ 16,883	\$ 13,000
Merry-Go-Round	26,438	25,460	20,750
Miscellaneous	(20)	-	-
Pony Rides	22,428	24,506	26,000
Snack Bar	60,311	71,376	60,500
Special Tickets	144,700	154,359	162,500
Surplus Animal Sales	534	187	250
Train	19,643	17,710	21,000
Triple Pines Ranch	11,628	17,956	11,750
Total Kennedy Amusement Park	\$ 299,208	\$ 328,436	\$ 315,750
Rowell Ranch Use of Facility	\$ 25,631	\$ 28,597	\$ 20,000
Regular Citation	20,851	22,158	20,000
Handicap Citation	7,315	6,195	5,000
Eden Shore Assessment	74,780	107,611	100,000
Twim Bridge Assessment	46,776	46,759	46,000
Castro Valley Unified District Maint. Agreement	14,130	14,370	14,000
Stonebrea Hayward U. School Maint. Agreement	-	24,767	40,000
Total Park Operation Revenue	\$ 488,690	\$ 578,892	\$ 560,750
Donation, Private Contributions	\$ 188,828	\$ 191,162	\$ -
Interest Income	\$ 191,440	\$ 245,569	\$ 173,500
Program Registrations & Admissions			
Adult Sports	\$ 463,872	\$ 524,443	\$ 427,500
Arts and Crafts	127,683	141,196	129,000
Ashland Project Programs	3,018	2,012	1,400
Bingo	30,699	31,126	30,000
Camping	187,129	196,333	168,000
Dance Programs	147,978	142,986	127,500
Drama Programs	201,094	251,630	225,100
Disabled Programs	153,490	165,940	180,000
Instructional Sports	244,891	246,839	224,670
Matt Jimenez Community Center	306,740	265,312	323,400
Miscellaneous Income	2,967	116	-
Naturalist Programs	123,945	122,704	111,600
Photography	52,802	34,797	49,500
Playground Programs (including Y.E.P.)	61,101	98,193	8,000
Senior Adults	116,219	134,537	119,000
Special Interest Classes	60,789	60,282	68,000
Teenage Programs	14,859	14,452	18,000
Tot Time	264,917	212,773	266,000
Youth Sports	63,966	71,446	65,000
Total Program Registration & Admissions	\$ 2,628,161	\$ 2,717,118	\$ 2,541,670

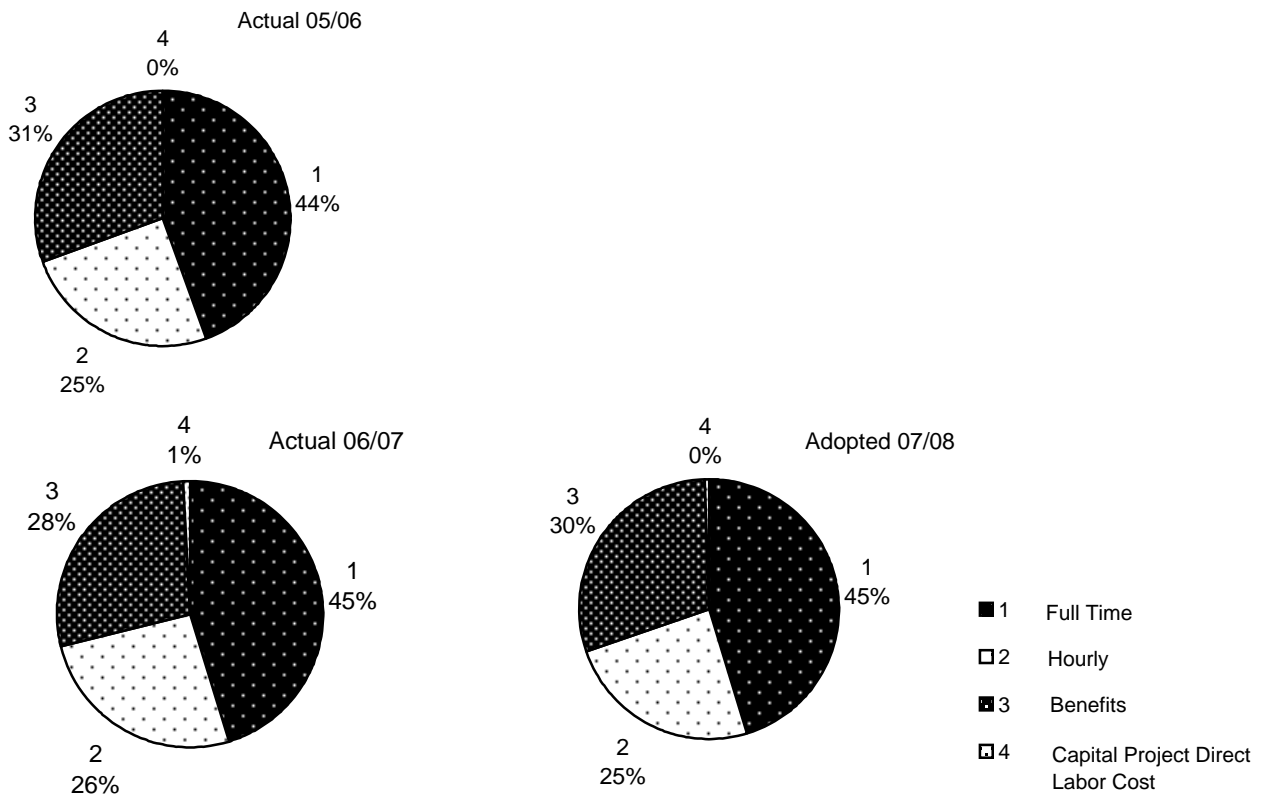
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2005/2006	Actual FY 2006/2007	Adopted Budget FY 2007/2008
Golf Income			
Skywest Golf Course			
Driving Range	\$ 54,658	\$ 53,092	\$ 51,000
Gift Certificates/Tournament Deposit	10,963	1,049	-
Golf Classes	1,655	2,910	1,000
Green Fees	1,203,871	1,351,985	923,700
Hand Cart/Club Rentals	5,878	6,267	5,100
Miscellaneous	523	(939)	-
Power Cart Rentals	285,258	356,786	260,000
Pro Shop	82,467	74,768	70,550
Restaurant	41,400	47,050	49,000
Total Skywest Golf Course	\$ 1,686,673	\$ 1,892,967	\$ 1,360,350
Mission Hills of Hayward Golf Course			
Gift Certificates/Tournament Deposit	\$ (1,270)	\$ (49)	\$ -
Green Fees	645,124	598,837	650,300
Hand Cart/Club Rentals	12,224	12,132	12,000
Miscellaneous	(247)	319	-
Power Cart Rentals	55,187	71,066	50,000
Pro Shop	58,032	44,193	55,000
Restaurant	6,666	5,870	5,632
Total Mission Hills of Hayward Golf Course	\$ 775,715	\$ 732,367	\$ 772,932
Mission Hills of Hayward Driving Range			
Driving Range	\$ 532,034	\$ 465,690	\$ 475,000
Gift Certificates/Tournament Deposit	(17)	(55)	-
Golf Lessons	29,598	46,408	37,000
Hand Cart/Club Rentals	3,174	2,580	3,000
Miscellaneous Income	(106)	(59)	-
Pro Shop	100,247	89,590	60,000
Total Mission Hills of Hayward Driving Range	\$ 664,928	\$ 604,154	\$ 575,000
Total Golf Income	\$ 3,127,317	\$ 3,229,489	\$ 2,708,282
Swim Centers			
Arroyo	\$ 65,558	\$ 69,466	\$ 61,000
Castro Valley	114,007	153,406	112,000
Hayward Plunge	407,368	399,303	395,000
Hayward Plunge-Cogeneration		69,228	
Hayward Plunge Gift Shop	4,342	4,023	6,500
Miscellaneous Income	10	-	-
Mt. Eden	40,287	35,519	40,000
Sunset	28,895	28,073	27,000
Total Swim Centers	\$ 660,467	\$ 759,017	\$ 641,500
Use of Equipment and Facilities			
Buildings	\$ 166,687	\$ 169,040	\$ 165,500
Special	113,666	125,687	108,300
Total Use of Equipment and Facilities	\$ 280,352	\$ 294,727	\$ 273,800
Contractual Rent/Leases - Building & Grounds	\$ 90,295	\$ 121,781	\$ 118,812
Miscellaneous	190,062	97,944	17,709
Total Current Year Revenue	\$ 21,333,499	\$ 22,951,367	\$ 22,055,959
Appropriations for Contingencies from Prior Year	\$ 3,524,869	\$ 3,796,903	\$ 5,145,945
Transfers from Other Funds		21,296	
Total Operating Revenue	\$ 24,858,368	\$ 26,769,565	\$ 27,201,904

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
SUMMARY OF EXPENDITURES BY DEPARTMENTS**

Departments	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Business Department	\$ 1,787,553	1,771,924	1,886,227
Park Department	8,527,152	8,609,360	9,365,027
Recreation Department	7,296,291	7,882,646	7,916,113
Golf Department	<u>3,443,692</u>	<u>3,359,124</u>	<u>3,821,135</u>
Total Department Expenditures and Encumbrances	<u>\$ 21,054,688</u>	<u>\$ 21,623,054</u>	<u>\$ 22,988,502</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
CAPITAL PROJECT DIRECT LABOR COST AND
OPERATING BUDGET FOR SALARY, WAGES AND BENEFITS**



This chart compares the District's capital project direct labor cost and operating cost for employee salary, wages and benefits from the FY 2005/06 Actuals to the FY 2007/08 Adopted Budget.

In the 2007/08 Adopted Budget:

Total operating budget for salary, wages and benefits is \$15,828,190.

Operating budget full time salary is to increase by 6.72% of the FY 2006/07 Actual.

Operating budget hourly wages is to increase by 1.02% of the FY 2006/07 Actual.

Operating budget benefits is to increase by 13.80% of the FY 2006/07 Actual.

Total capital project direct labor cost including salary and benefits is \$67,000, a decrease of 47.57% of the FY 2006/07 Actual.

The number of full time positions is 125.5 which is 3.5 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
ADOPTED BUDGET 2007/2008
COMPARISON OF EXPENDITURES**

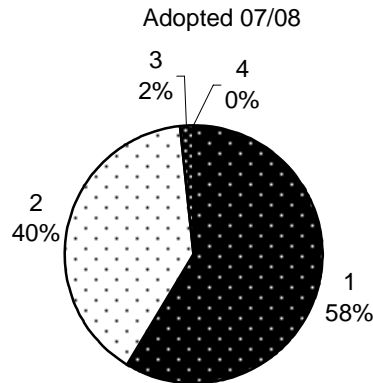
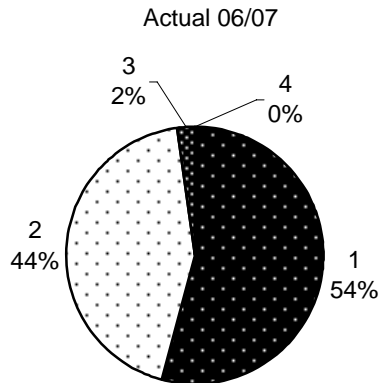
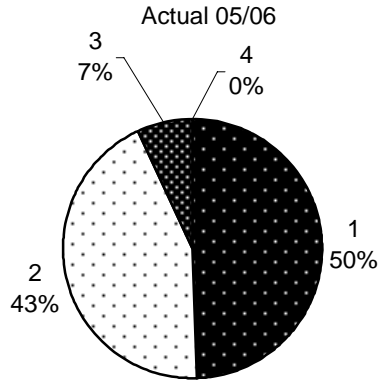
Expenditures	Actual&Encumb FY 2005/2006	Actual&Encumb FY 2006/2007	Adopted Budget FY 2007/2008
Salary, Wages and Employee Benefits			
Board of Directors	\$ 28,100	\$ 28,200	\$ 30,000
Full Time Salaries	5,978,326	6,267,979	6,745,030
Hourly Wages	3,103,138	3,349,659	3,369,250
District Overhead (Skywest/Mission Hills)	221,832	234,816	236,785
Enterprise Instructors	443,607	466,262	476,450
Employee Benefits	4,439,047	4,209,517	4,760,750
Overtime Pay	43,113	47,899	56,100
Vacation In Lieu Pay	190,429	224,680	155,000
Holiday Pay	47,063	60,614	65,825
Capital Project Direct Labor Costs	-	(127,779)	(67,000)
Total Salary, Wages & Employee Benefits	\$ 14,494,654	\$ 14,761,846	\$ 15,828,190
Service and Supplies			
Advertising District Resources	\$ 132,125	\$ 154,953	\$ 138,500
Awards	17,350	19,676	18,000
Bank Charges	-	98	-
Bingo	23,714	24,280	24,000
Boutique	5,511	4,781	4,000
Calcard Expense Clearing	10	-	-
Calcard Fraud Charges	-	3,302	-
Care of Animals	18,776	21,118	25,000
Chemicals	22,319	33,154	64,000
Clothing/Personal Supplies	44,137	46,294	36,700
Communications	142,711	109,915	155,000
Conference Expense	22,507	7,595	10,000
Credit Card Charges and Fees	94,193	105,402	104,800
Defeated Ballot Measure	-	59,174	-
Driving Range Supplies	41,886	32,934	60,000
Education/Staff Training	24,692	23,943	33,000
Election Services	-	21,265	-
Electricity	511,871	563,911	598,500
Equipment and Vehicle Registration Fee	48	-	100
Exp with Donation Money	157,221	177,800	1,550
Food Supplies	68,481	73,219	76,600
Gardening Supplies	119,698	123,677	176,000
Gas/Butane	179,653	176,127	130,400
Gift Shop Supplies	3,790	4,623	2,300
Golf Course Supplies	36,112	19,622	22,900
Household Expense	170,421	227,549	194,550
Interest Expense	121,758	94,745	90,000
Interest Expenses-Capital Lease Equip (1)	15,428	-	-
Investigation/Filmprocessing	1,673	1,387	2,000
Membership/Dues/Publications	24,416	21,932	26,400
Mileage/Travel	53,975	72,216	76,150
Miscellaneous Expense	10,062	7,487	4,200
Office Expense	88,438	86,523	85,300
Operation/Vehicles & Equipment	163,302	172,669	170,150
Parking Citation Expenditure	6,099	6,434	4,000
Political and Legislative Service	116,744	103,245	125,000
Postage	33,375	30,633	43,050
Principal Expenses-Capital Lease Equip (1)	114,109	-	-
Pro Shop Resale Supplies	138,220	149,656	120,800
Professional Services	633,627	641,245	711,090
Rents/Leases - Buildings and Grounds	228,929	163,914	207,200
Rents/Leases - Equipment	86,801	92,303	100,322
Rents/Leases - Vehicles	4,321	8,101	9,000

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

Expenditures	Actual&Encumb FY 2005/2006	Actual&Encumb FY 2006/2007	Adopted Budget FY 2007/2008
Repair/Maintenance - Buildings & Grounds	919,031	1,101,941	962,000
Repair/Maintenance - Equipment	259,674	215,868	250,900
Repair/Maintenance - Vehicles	101,977	95,168	87,350
Rubbish Disposal	187,763	192,744	240,200
Small Tools/Instruments	62,333	119,230	152,200
Snack Bar Resale Item Purchases	-	31,157	33,000
Snack Bar Supplies (Kennedy)	28,156	1,437	2,000
Software Licensing/Purchase	-	21,529	69,000
Special Service & Supply	186,587	203,199	175,500
Theft Loss	3,921	917	3,000
Water	813,177	759,927	882,600
Total Services and Supplies	\$ 6,241,119	\$ 6,430,018	\$ 6,508,312
Internal Service Fund-Insurance	\$ 125,915	\$ 350,012	\$ 388,000
Equipment	\$ 192,999	\$ 81,178	\$ 264,000
Total Operating Expenditures & Encumbrances	\$ 21,054,688	\$ 21,623,054	\$ 22,988,502
Other Postemployment Benefit (OPEB) Reserve	-	-	\$ 2,400,000
Appropriations for Contingencies	\$ 3,796,903	\$ 5,145,945	\$ 1,813,402
Total Operating Expenditures & Encumbrances, OPEB Reserve and Appropriations for Contingencies	\$ 24,851,590	\$ 26,768,999	\$ 27,201,904

(1) Capital lease payments are recorded under the Capital Outlay Fund for FY07 and beyond.

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



- 1 Salary, Wages and Benefits
- 2 Service and Supplies
- 3 Insurance
- 4 Equipment

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

In the FY 2007/08 Adopted Budget:

Salary, wages and benefits is to be \$1,105,927 a 15.25% increase from the FY 2006/07 Actual.

Service and Supplies is to decrease by 3.2%.

Insurance premium expenditure is to decrease by \$7,213 from the FY 2006/07 Actual.

No equipment expenditure is budgeted.

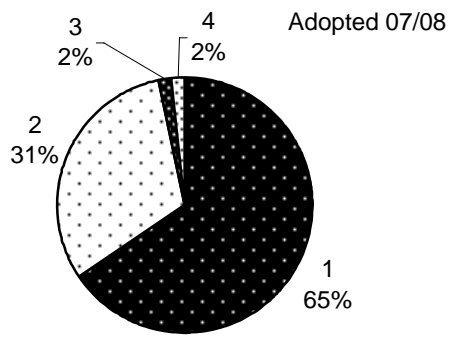
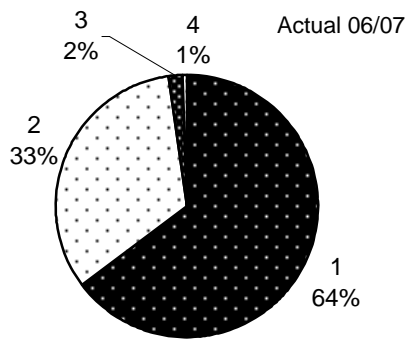
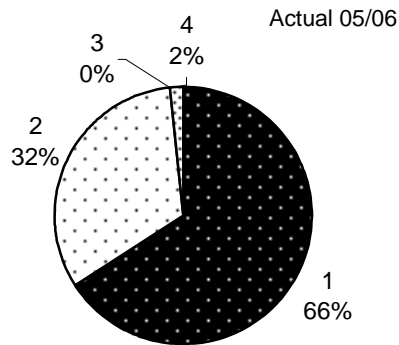
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
BUSINESS DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Salary, Wages and Employee Benefits	\$ 885,276	\$ 959,616	\$ 1,105,927
Service and Supplies	776,362	774,095	749,300
Internal Service Fund-Insurance	125,915	38,213	31,000
Equipment	-	-	-
Total Business Department	<u>\$ 1,787,553</u>	<u>\$ 1,771,924</u>	<u>\$ 1,886,227</u>

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

	Actual&Encumb FY 2005/2006	Head Count	Actual&Encumb FY 2006/2007	Head Count	Adopted Budget FY 2007/2008	Head Count
Salary, Wages and Employee Benefits						
Board of Directors	\$ 28,100	5	\$ 28,200	5	\$ 30,000	5
Salary - Full Time						
General Manager	127,675	1	133,371	1	134,064	1
Assistant General Manager					60,000	1
Business Manager	89,940	1	98,808	1	105,228	1
Business Services Specialist	55,913	1	57,224	1	58,177	1
Administrative Secretary	59,066	1	60,434	1	61,433	1
Secretary I	47,225	1	48,615	1	49,058	1
Account Clerk III	51,950	1	53,146	1	52,824	1
Account Clerk II	131,470	3	134,324	3	140,076	3
District Accountant	72,872	1	77,136	1	74,184	1
Business Staff Overhead Allocation	(157,140)		(167,496)		(169,467)	
Total Full Time Salary	<u>\$ 478,971</u>	<u>10</u>	<u>\$ 495,562</u>	<u>10</u>	<u>\$ 565,577</u>	<u>11</u>
Overtime Pay	\$ -		\$ 930		\$ 1,000	
Vacation In Lieu Pay	\$ 7,332		\$ 11,532		\$ 11,000	
Holiday Pay	\$ 961		\$ 594		\$ 1,000	
Wages - Hourly	\$ 4,666		\$ 46,662		\$ 55,000	
Hourly Business Staff Overhead Allocation	(12,996)		(13,752)		(13,750)	
Total Salary and Wages	<u>\$ 507,035</u>		<u>\$ 569,728</u>		<u>\$ 649,827</u>	
Employee Benefits						
Employee Group Insurance	\$ 175,100		\$ 192,432		\$ 232,200	
Long Term Disability	10,899		11,482		15,950	
Retirement Res/Pickup	131,659		125,697		136,050	
Social Security	52,678		54,798		60,700	
State Unemployment Insurance	(294)		-		5,000	
Workers' Compensation	7,199		5,079		5,200	
Deferred Compensation In Lieu	1,000		400		1,000	
Total Employee Benefits	<u>\$ 378,242</u>		<u>\$ 389,887</u>		<u>\$ 456,100</u>	
Total Salary, Wages and Employee Benefits	<u>\$ 885,276</u>		<u>\$ 959,616</u>		<u>\$ 1,105,927</u>	
Service and Supplies						
Advertising District Resources	\$ 32,392		\$ 36,616		\$ 32,000	
Awards	17,350		19,676		18,000	
Bank Charges	-		98		-	
Clothing/Personal Supplies	-		417		500	
Communications	20,161		16,431		18,000	
Conference Expense	9,626		1,439		2,000	
Defeated Ballot Measure	-		59,174		-	
Education/Staff Training	3,249		5,493		7,500	
Election Services	-		21,265		-	
Exp with Donation Money	1,500		1,500		-	
Food Supplies	6,194		9,605		8,500	
Household Expense	130		15		1,000	
Interest Expense	121,758		94,745		90,000	
Investigation/Filmprocessing	1,673		1,387		2,000	
Memberships, Dues, Publications	14,880		12,438		16,000	
Mileage/Travel	10,812		19,039		18,400	
Miscellaneous Expense	5,488		1,622		2,600	
Office Expense	13,738		13,681		14,000	
Political and Legislative Service	116,744		103,245		125,000	
Postage	9,687		8,071		10,000	
Professional Services	366,239		333,624		366,800	
Rents/Leases - Equipment	8,155		8,826		10,000	
Repair/Maintenance - Equipment	8,691		366		3,000	
Small Tools/Instruments	7,896		5,321		4,000	
Total Service and Supplies	<u>\$ 776,362</u>		<u>\$ 774,095</u>		<u>\$ 749,300</u>	
Internal Service Fund - Insurance	\$ 125,915		\$ 38,213		\$ 31,000	
Equipment	-		-		-	
Total Business Department	<u>\$ 1,787,553</u>		<u>\$ 1,771,924</u>		<u>\$ 1,886,227</u>	

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



- 1 Salary, Wages and Benefits
- 2 Service and Supplies
- ▣ 3 Insurance
- ▤ 4 Equipment

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

In the FY 2007/08 Adopted Budget:

Total Budget is \$9,365,027 which is an increase of 8.78% of the FY 2006/07 Actual.

Salary, wages and benefits is to increase 9.92% of the 2006/07 Actual.

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

Insurance premium expenditure is to increase by \$20,046 from the FY 2007/08 Actual.

Equipment is to be \$146,000.

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

	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Salary, Wages and Employee Benefits	\$ 5,624,558	\$ 5,578,957	\$ 6,132,657
Service and Supplies	2,759,018	2,847,923	2,927,370
Internal Service Fund - Insurance	-	138,954	159,000
Equipment	<u>143,575</u>	<u>43,526</u>	<u>146,000</u>
Total Park Department	<u>\$ 8,527,152</u>	<u>\$ 8,609,360</u>	<u>\$ 9,365,027</u>

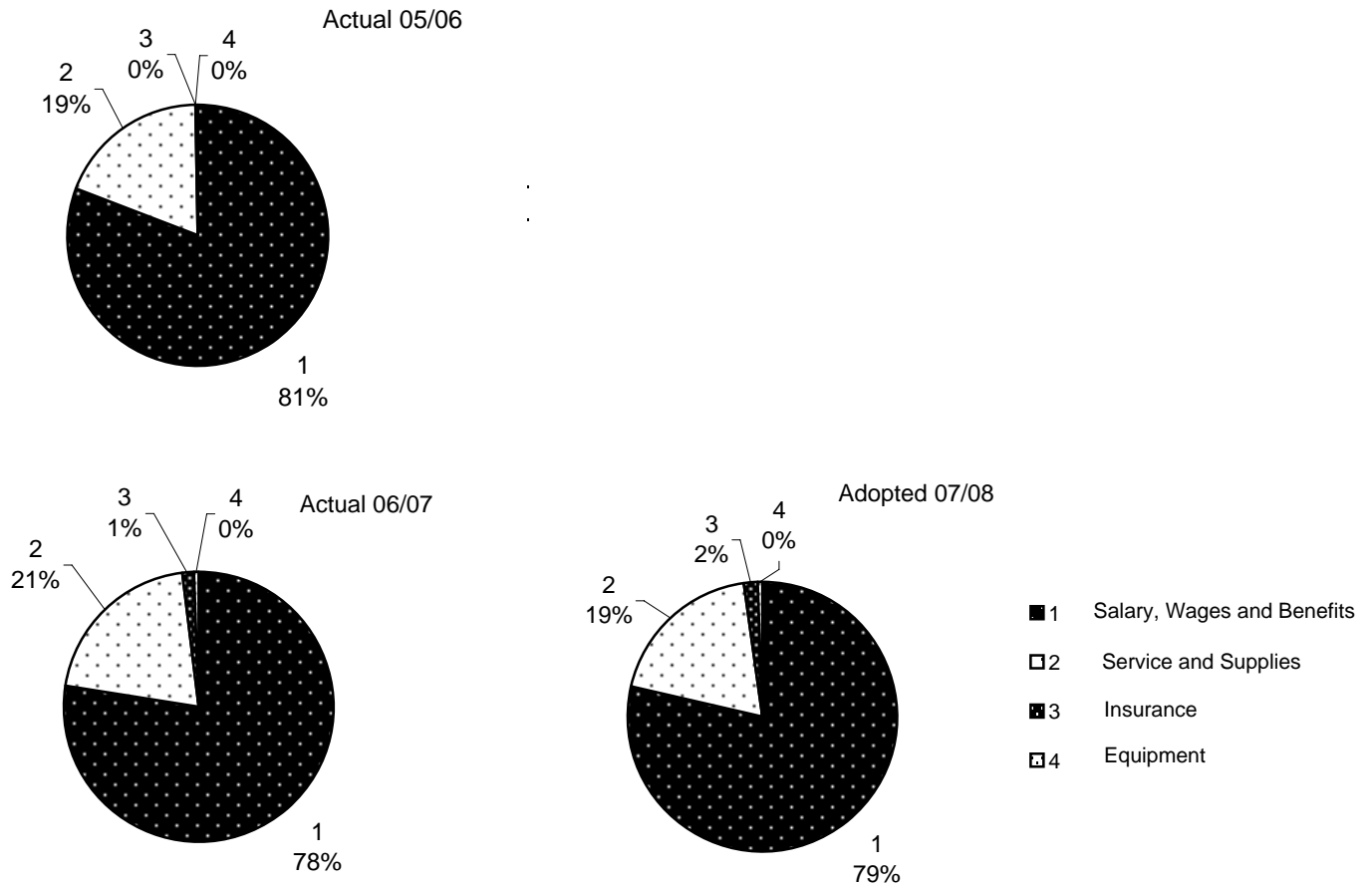
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2005/2006	Head Count	Actual&Encumb FY 2006/2007	Head Count	Adopted Budget FY 2007/2008	Head Count
Salary, Wages and Employee Benefits						
Salary - Full Time						
Superintendent	\$ 93,031	1	\$ 105,712	1	\$ 111,192	1
Park Coordinator	4,677		-		-	
Op & Dev Supervisor	59,870	1	69,440	1	72,120	1
Secretary I	47,150	1	42,830	1	49,058	1
Clerk I/II	42,716	1	43,008	1	43,008	1
Supervisor-Maintenance/Construction	73,736	1	73,066	1	75,732	1
Senior Maintenance/Construction Worker	107,616	2	129,243	2	128,669	2
Maintenance and Construction Tech I	423,610	8	362,739	8	428,544	8
Maintenance and Construction Tech II	224,189	4	355,793	6	336,960	6
Supervisor of Parks	73,736	1	75,219	1	75,732	1
Senior Caretakers	213,706	4	208,295	4	231,984	4
Caretakers	1,548,984	33	1,589,139	35	1,724,244	36
Senior Equipment Operator	55,023	1	59,289	1	59,328	1
Equipment Operators	139,534	3	139,156	3	149,436	3
Equipment Mechanic	53,445	1	52,652	1	53,568	1
Park Department Staff Overhead Allocation	(51,696)		(53,568)		(53,568)	
Capital Project Direct Labor Cost			(65,007)		(25,000)	
Total Full Time Salary	\$ 3,109,327	62	\$ 3,187,006	66	\$ 3,461,007	67
Overtime Pay	\$ 26,670		\$ 22,135		\$ 25,900	
Vacation In Lieu Pay	80,383		87,085		70,000	
Holiday Pay	12,540		23,317		27,000	
Wages - Hourly						
Caretakers	\$ 94,130		\$ 105,178		\$ 100,000	
Clerical	15,882		20,704		20,000	
Concession Aides (Kennedy)	105,085		115,452		125,000	
Equipment Mechanic/Maintenance/Const	6,064		42,256		15,000	
General/Project Manager	12,525		3,276		43,000	
Park Patrol	81,936		93,047		102,000	
Capital Project Direct Labor Cost			(1,230)		-	
Total Hourly Wages	\$ 315,622		\$ 378,683		\$ 405,000	
Total Salary and Wages	\$ 3,544,541		\$ 3,698,226		\$ 3,988,907	
Employee Benefits						
Employee Group Insurance	\$ 693,785		\$ 783,917		\$ 860,000	
Long Term Disability	58,344		62,641		78,500	
Retirement Res/Pickup	647,108		629,668		650,500	
Social Security	277,679		291,270		298,500	
State Unemployment Insurance	3,388		230		10,000	
Workers' Compensation	388,714		136,507		248,000	
Deferred Compensation In Lieu of Medical	11,000		12,000		12,000	
Capital Project Direct Labor Cost			(35,501)		(13,750)	
Total Employee Benefits	\$ 2,080,017		\$ 1,880,732		\$ 2,143,750	
Total Salary, Wages and Employee Benefits	\$ 5,624,558		\$ 5,578,957		\$ 6,132,657	

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

	Actual&Encumb FY 2005/2006	Actual&Encumb FY 2006/2007	Adopted Budget FY 2007/2008
Service and Supplies			
Advertising	\$ 860	\$ 300	\$ 500
Care of Animals	18,261	19,390	22,000
Calcard Fraud Charge		3,302	
Clothing/Personal Supplies	28,332	29,476	25,000
Communications	56,818	39,427	60,000
Conference Expense	1,083	1,226	1,000
Education/Staff Training	10,657	7,144	11,500
Electricity	329,901	361,962	378,000
Equipment and Vehicle Registration Fee	48	-	100
Exp. with Donation Money	12,632	8,739	-
Food Supplies	922	647	1,000
Gardening Supplies	41,286	40,272	50,000
Natural Gas/Butane	78,389	45,985	63,000
Household Expense	53,653	85,970	60,000
Membership/Dues/Pers	2,124	2,663	3,000
Mileage/Travel	10,276	11,000	11,000
Miscellaneous	2,885	2,818	1,500
Office Expense	10,762	12,920	10,000
Gasoline/Operation of Vehicles and Equip.	129,742	133,166	130,000
Parking Citation Expenditure	6,099	6,434	4,000
Postage	-	150	50
Professional Services	92,260	90,667	110,720
Rents/Leases - Buildings/Grounds	8,885	8,870	12,000
Rents/Leases - Equipment	16,234	17,801	15,000
Repair/Maintenance - Buildings/Grounds	689,432	841,191	750,000
Repair/Maintenance - Equipment	132,711	104,989	105,000
Repair/Maintenance - Vehicles	95,831	89,490	81,500
Rubbish Disposal	161,075	166,908	204,000
Small Tools/Instruments	37,978	38,825	32,500
Snack Bar Resale Item Purchases	-	31,157	33,000
Snack Bar Supplies (Kennedy)	28,156	1,437	2,000
Water	701,726	643,597	750,000
Total Service and Supplies	\$ 2,759,018	\$ 2,847,923	\$ 2,927,370
Internal Service Fund - Insurance	\$ -	\$ 138,954	\$ 159,000
Equipment	\$ 143,575	\$ 43,526	\$ 146,000
Total Park Department	\$ 8,527,152	\$ 8,609,360	\$ 9,365,027

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED 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 Adopted Budget.

In the FY 2007/08 Adopted Budget:

Total Budget is \$7,916,113 which is an increase of 0.42% of the FY 2006/07 Actual.

Salary, wages and benefits is to increase 1.79% of the FY 2006/07 Actual.

Service and supplies is to decrease by 5.58% of the FY 2006/07 Actual.

Insurance premium expenditure is to increase by \$16,770 from the FY 2006/07 Actual.

Equipment is to decrease by \$2,652 from the FY 2006/07 Actual.

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

	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Salary, Wages and Employee Benefits	\$ 5,894,753	\$ 6,112,116	\$ 6,221,693
Service and Supplies	1,387,771	1,617,648	1,527,420
Internal Service Fund - Insurance	-	115,230	132,000
Equipment	<u>13,767</u>	<u>37,652</u>	<u>35,000</u>
Total Recreation Department	<u>\$ 7,296,291</u>	<u>\$ 7,882,646</u>	<u>\$ 7,916,113</u>

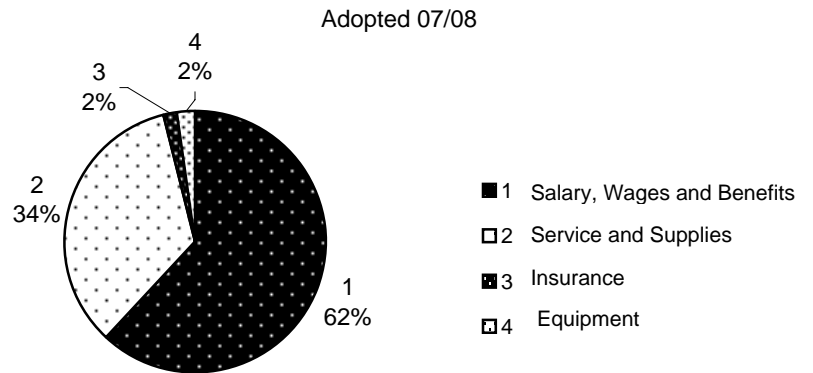
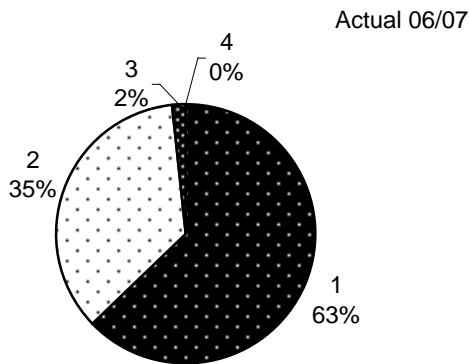
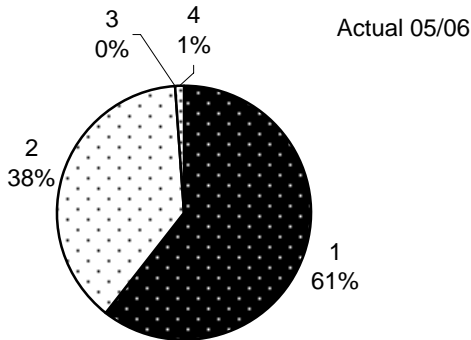
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2005/2006	Head Count	Actual&Encumb FY 2006/2007	Head Count	Adopted Budget FY 2007/2008	Head Count
Salary, Wages and Employee Benefits						
Salary - Full Time						
Superintendent	\$ 113,189	1	\$ 111,980	1	\$ 111,192	1
Recreation Supervisors	451,452	5 1/2	422,503	7	495,144	6 1/2
Recreation Coordinators I/II	146,223	3	231,100	5	349,548	7
Information System Coordinator	75,878	1	77,136	1	77,148	1
Senior Outreach Specialist	38,340		42,306		-	-
Volunteer Coordinator	46,932		49,296		51,761	1
Ashland Coordinator	97,012		41,546		-	-
Matt Jimenez Community Center Coordinat	-		32,682		42,380	1
Supervising Secretary	52,111	1	56,259	1	55,608	1
Clerk III	44,480	1	45,608	1	44,364	1
Clerk I/II	32,190	1	34,479	1	36,162	1
Senior Maintenance & Construction Worker	59,590	1	61,252	1	64,334	1
Maintenance & Construction Technician I	49,636	1	54,111	1	53,568	1
Supervisor of Custodians	59,682	1	60,684	1	61,284	1
Senior Custodian	46,220	1	48,675	1	50,400	1
Custodians	329,927	8	336,574	8	343,200	8
Capital Project Direct Labor Cost	-		(330)		-	
Total Full Time Salary	\$ 1,642,862	25 1/2	\$ 1,705,861	29	\$ 1,836,093	32 1/2
Overtime Pay	\$ 8,429		\$ 10,539		\$ 8,700	
Vacation In Lieu Pay	69,246		98,225		50,000	
Holiday Pay	16,644		18,627		19,250	
Wages - Hourly						
Adult Sports	\$ 223,672		\$ 248,614		\$ 225,000	
Arts & Crafts	52,515		55,326		60,000	
Ashland Coordinator	50		4,949		5,000	
Building Attendants	41,298		40,645		48,000	
Camping	71,586		70,051		72,000	
Clerical	41,931		52,710		45,000	
Custodial	32,963		31,047		35,000	
Dance	61,322		51,790		66,500	
Drama	165,881		179,103		184,500	
Disabled	145,358		138,403		145,000	
Fitness	1,090		1,184		21,500	
Information System Technician	23,087		20,320		25,000	
Instructional Sports-Gymnastics	70,315		72,862		80,000	
Instructional Sports-Tennis	45,012		32,386		40,000	
Martial Arts	-		-		5,000	
Matt Jimenez Community Center	175,978		214,460		194,000	
Naturalist	204,685		222,867		200,000	
Photography	36,444		44,010		43,000	
Playgrounds	80,659		73,190		93,000	
Recreation Department	3,688		-		-	
Senior Adults	115,672		136,659		137,000	
Special Interest	9,139		2,586		10,000	
Swim Centers	442,005		565,194		497,000	
Teenage Programs	70,160		54,441		40,000	
Tot Time	89,449		76,539		83,000	
Weekes Project	-		-		-	
YEP/21st Century Grant	84,532		89,002		-	
Youth Sports	29,746		30,462		35,000	
Capital Project Direct Labor Cost	-		(125)		-	
Total Hourly Wages	\$ 2,318,236		\$ 2,508,673		\$ 2,389,500	
Enterprise Instructors	\$ 424,647		\$ 443,659		\$ 456,450	
Total Salary and Wages	\$ 4,480,063		\$ 4,785,584		\$ 4,759,993	

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

	Actual&Encumb FY 2005/2006	Actual&Encumb FY 2006/2007	Adopted Budget FY 2007/2008
Employee Benefits			
Employee Group Insurance	\$ 426,802	\$ 479,042	\$ 560,500
Long Term Disability	27,847	30,701	37,000
Retirement Res/Pickup	362,098	350,062	338,000
Social Security	317,800	347,765	359,000
State Unemployment Insurance	24,399	8,138	20,000
Workers' Compensation	244,744	98,374	134,200
Deferred Compensation In Lieu of Medical	11,000	12,640	13,000
Capital Project Direct Labor Cost	-	(191)	-
Total Employee Benefits	\$ 1,414,689	\$ 1,326,532	\$ 1,461,700
Total Salary, Wages and Employee Benefits	\$ 5,894,753	\$ 6,112,116	\$ 6,221,693
Service and Supplies			
Advertising & Dist. Resources	\$ 92,916	\$ 106,239	\$ 95,000
Bingo	23,714	24,280	24,000
Boutique	5,511	4,781	4,000
Calcard Expense Clearing	10	-	-
Care of Animals	515	1,728	3,000
Chemicals	22,319	33,154	64,000
Clothing/Personal Supplies	12,590	11,645	5,200
Communications	45,685	36,437	56,000
Conference Expense	8,975	4,546	4,000
Credit Card Charges and Fees	54,427	62,023	60,000
Education/Staff Training	8,187	9,791	11,500
Electricity	61,926	77,926	83,500
Exp. with Donation Money	134,672	161,662	-
Food Supplies	61,365	62,967	67,100
Natural Gas/Butane	93,797	125,686	60,000
Gift Shop Supplies	3,790	4,623	2,300
Household Expenses	101,607	123,761	117,350
Membership, Dues, Publications	5,362	4,456	5,000
Mileage/Travel	28,131	35,440	41,250
Miscellaneous Expense	879	1,883	100
Office Expense	53,908	49,150	50,800
Gasoline/Operation of Vehicle and Equip.	7,948	7,957	8,150
Postage	23,688	22,412	33,000
Professional Services	152,682	196,829	195,570
Rents/Leases - Buildings/Grounds	14,406	3,666	19,000
Rents/Leases - Equipment	40,643	41,673	46,250
Rents/Leases - Vehicles	4,321	8,101	9,000
Repair/Maintenance - Buildings/Grounds	44,966	36,314	30,500
Repair/Maintenance - Equipment	41,282	46,396	56,900
Repair/Maintenance - Vehicles	6,146	5,678	4,350
Rubbish Disposal	1,013	2,690	1,300
Small Tools/Instruments	5,895	41,314	88,200
Software Licensing/Purchase	-	21,529	69,000
Special Service/Supplies	186,587	203,199	175,500
Theft/Loss	72	-	-
Water	37,837	37,713	36,600
Total Service and Supplies	\$ 1,387,771	\$ 1,617,648	\$ 1,527,420
Internal Service Fund - Insurance	\$ -	\$ 115,230	\$ 132,000
Equipment	\$ 13,767	\$ 37,652	\$ 35,000
Total Recreation Department	\$ 7,296,291	\$ 7,882,646	\$ 7,916,113

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



- 1 Salary, Wages and Benefits
- 2 Service and Supplies
- ▣ 3 Insurance
- ▤ 4 Equipment

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 Adopted Budget.

In the FY 2007/08 Adopted Budget:

Total Operating Expenditures is \$3,821,135 an increase of 13.75% of the FY 2006/07 Actual.

Salary, wages and benefits is \$2,367,913, a 12.16% increase of the FY 2006/07.

Service and supplies is to increase by 9.57% of the FY 2006/07 Actual.

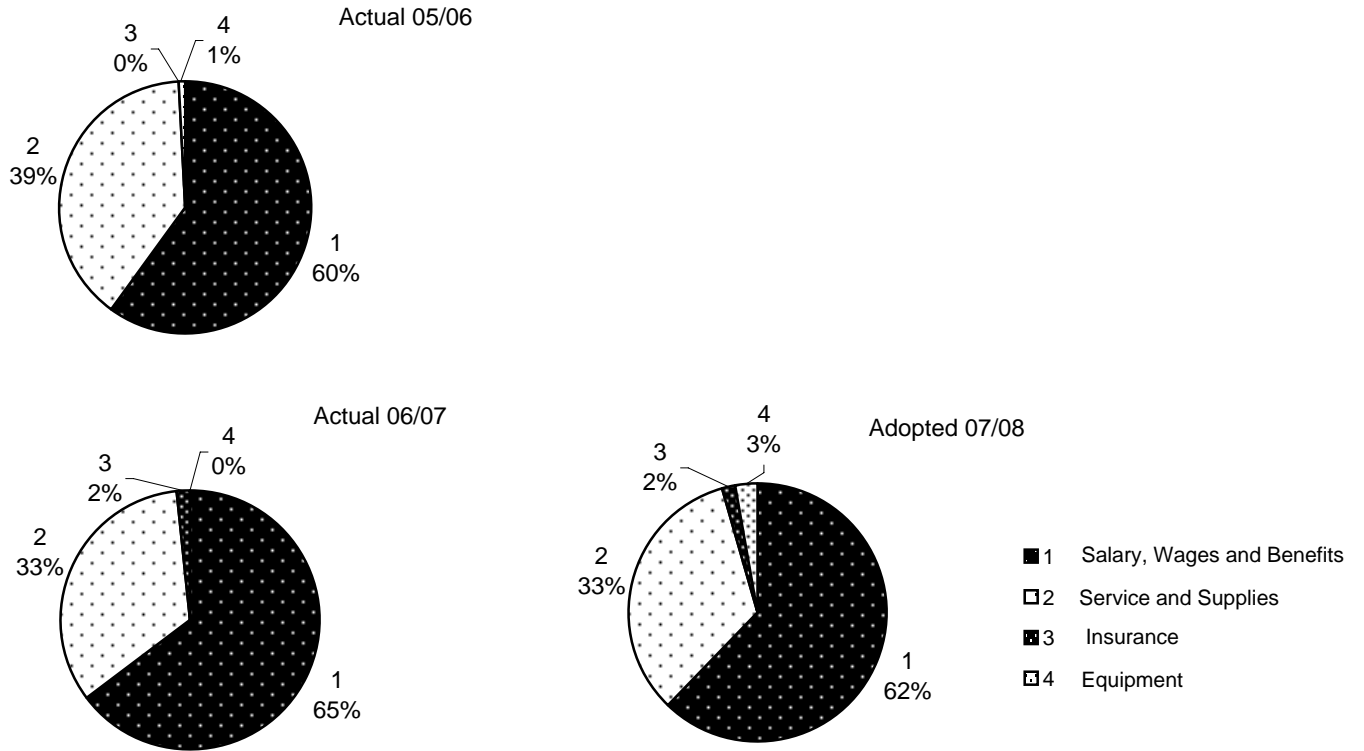
Insurance premium expenditure is to increase by \$8,385 from the FY 2006/07 Actual.

Equipment expenditure is budgeted to be \$83,000 for FY 2007/08.

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

	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Salary, Wages and Employee Benefits	\$ 2,090,067	\$ 2,111,158	\$ 2,367,913
Service and Supplies	1,317,968	1,190,351	1,304,222
Internal Service Fund-Insurance	-	57,615	66,000
Equipment	<u>35,657</u>	<u>0</u>	<u>83,000</u>
Total Golf Department	<u>\$ 3,443,692</u>	<u>\$ 3,359,124</u>	<u>\$ 3,821,135</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED 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 Adopted Budget of FY 2007/08.

In the FY2007/08 Adopted Budget:

- Total Operating Expenditure is \$2,426,072, an increase of 11.99% of the FY 2006/07 Actual.
- Salary, wages and benefits is to be \$1,510,500, an increase of 7.54% from the FY2006/07 Actual.
- Service and supplies is to increase by 11.35% of the FY 2006/07 Actual.
- Insurance premium expenditure is to increase by \$5,720 from the FY 2006/07 Actual.
- Equipment is to increase by \$66,000 from the FY 2006/07 Actual.

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

	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Salary, Wages and Employee Benefits	\$ 1,380,550	\$ 1,404,619	\$ 1,510,500
Service and Supplies	895,822	724,347	806,572
Internal Service Fund-Insurance	-	37,280	43,000
Equipment	<u>20,664</u>	<u>-</u>	<u>66,000</u>
Total Skywest Golf Course	<u>\$ 2,297,036</u>	<u>\$ 2,166,246</u>	<u>\$ 2,426,072</u>

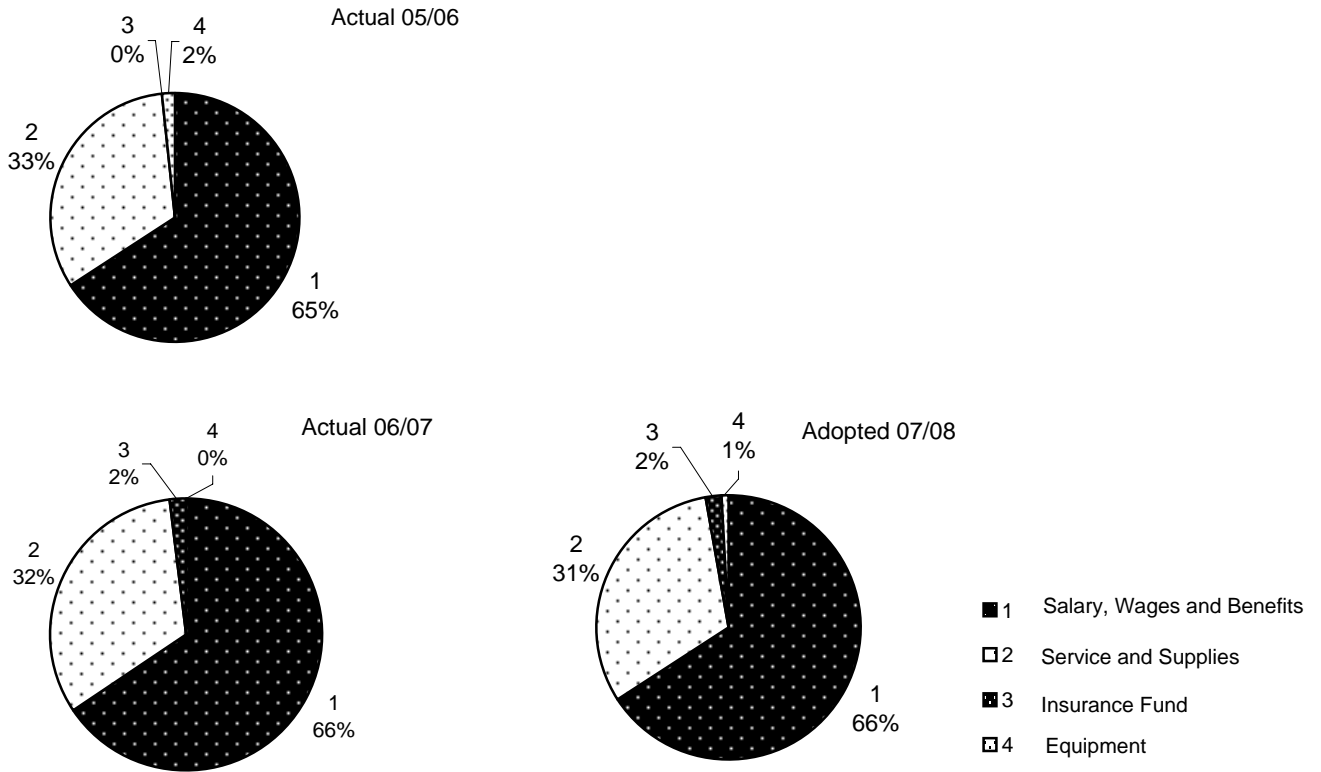
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2005/2006	Head Count	Actual&Encumb FY 2006/2007	Head Count	Adopted Budget FY 2007/2008	Head Count
Salary, Wages and Employee Benefits						
Salary - Full Time						
Manager of Golf	\$ 69,684	2/3	\$ 73,787	2/3	\$ 74,499	2/3
Golf Course Supervisor	49,307	2/3	49,995	2/3	50,740	2/3
Senior Golf Course Caretaker	57,965	1	60,219	1	59,670	1
Golf Course Caretakers	242,252	5	286,587	6	302,784	6
Equipment Mechanic	35,504	2/3	35,652	2/3	35,891	2/3
Golf Course Coordinator	38,178		36,009	1	42,720	1
Capital Project Direct Labor Cost			(3,293)		(15,000)	
Total Full Time Salary	\$ 492,890	8	\$ 538,956	10	\$ 551,304	10
Overtime Pay	\$ 6,720		\$ 6,094		\$ 11,900	
Vacation In Lieu Pay	15,388		24,963		16,000	
Holiday Pay	9,800		9,952		10,100	
Wages - Hourly						
Greenskeepers & Watermen	\$ 124,883		\$ 81,954		\$ 127,000	
Driving Range	64,497		73,017		74,000	
Starter/Pro Shop	56,733		61,278		75,000	
Equipment Mechanic	18,677		19,579		20,000	
Capital Project Direct Labor Cost			(76)		(5,000)	
Total Hourly Wages	\$ 264,789		\$ 235,752		\$ 291,000	
District Overhead						
Business Department Overhead Allocation	\$ 114,000		\$ 121,440		\$ 122,755	
Park Department Staff Overhead Allocation	34,632		35,892		35,891	
Total District Overhead	\$ 148,632		\$ 157,332		\$ 158,646	
Enterprise Instructors	\$ -		\$ -		\$ -	
Total Salary and Wages	\$ 938,219		\$ 973,049		\$ 1,038,950	
Employee Benefits						
Employee Group Insurance	\$ 179,905		\$ 204,629		\$ 231,000	
Long Term Disability	10,796		12,365		11,500	
Retirement Res/Pickup	125,801		119,585		104,000	
Social Security	66,700		70,251		78,500	
State Unemployment Insurance	741		887		2,000	
Workers' Compensation	57,588		25,149		52,800	
Deferred Compensation In Lieu of Medical	800		600		-	
Capital Project Direct Labor Cost			(1,896)		(8,250)	
Total Employee Benefits	\$ 442,332		\$ 431,570		\$ 471,550	
Total Salary, Wages and Employee Benefits	\$ 1,380,550		\$ 1,404,619		\$ 1,510,500	

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

	Actual&Encumb FY 2005/2006	Actual&Encumb FY 2006/2007	Adopted Budget FY 2007/2008
Service and Supplies			
Advertising & Dist. Resources	\$ 4,319	\$ 5,459	\$ 4,000
Bank Charges	-	-	-
Clothing/Personal Supplies	2,388	2,664	4,000
Communications	12,643	10,509	13,000
Conference Expense	2,120	384	2,000
Credit Card Charges and Fees	23,275	26,407	25,000
Driving Range Supplies	18,735	6,869	20,000
Education/Staff Training	2,151	1,385	2,000
Electricity	51,395	56,232	60,000
Exp. with Donation Money	7,808	5,280	1,100
Gardening Supplies	55,453	49,079	75,000
Natural Gas/Butane	3,474	2,046	3,000
Golf Course Supplies	21,539	7,011	11,000
Household Expenses	11,007	14,344	13,000
Interest Expenses-Capital Lease Equip	12,961	-	-
Membership/Dues/Publications	1,700	2,226	2,000
Mileage/Travel	4,478	6,276	5,000
Miscellaneous Expenses	809	1,163	-
Office Expense	7,914	4,448	8,000
Gasoline/Operation of Vehicle and Equip.	19,091	23,021	24,000
Principal Expenses-Capital Lease Equip	101,309	-	-
Pro Shop Resale Supplies	27,180	44,466	43,000
Professional Services	12,167	11,726	20,100
Rents/Leases - Buildings/Grounds	205,625	151,378	176,200
Rents/Leases - Equipment	15,927	16,634	21,072
Repair/Maintenance - Buildings/Grounds	134,203	137,168	115,100
Repair/Maintenance - Equipment	47,068	38,226	53,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	17,291	14,897	23,500
Small Tools/Instruments	7,036	25,503	13,000
Theft Loss	2,680	320	1,000
Water	62,073	59,224	68,000
Total Service and Supplies	\$ 895,822	\$ 724,347	\$ 806,572
Internal Service Fund - Insurance	\$ -	\$ 37,280	\$ 43,000
Equipment	\$ 20,664	\$ -	\$ 66,000
Total Skywest Golf Course	\$ 2,297,036	\$ 2,166,246	\$ 2,426,072

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED 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 Adopted Budget of FY 2007/08.

In the FY2007/08 Adopted Budget:

Total Operating Budget is \$1,073,438, an increase of 21.30% of the FY 2006/07 Actual.

Salary, wages and benefits is to be \$707,688, an increase of 21.85% of the FY 2006/07 Actual.

Service and supplies is to increase by 17.25% of the FY 2006/07 Actual.

Insurance premium expenditure is to increase by \$2,054 from the FY 2006/07 Actual.

Equipment expenditure is budgeted to be \$10,000 for FY 2007/08.

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

	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Salary, Wages and Employee Benefits	\$ 572,980	\$ 580,771	\$ 707,688
Service and Supplies	283,697	287,212	336,750
Internal Service Fund-Insurance	-	16,946	19,000
Equipment	<u>14,993</u>	<u>-</u>	<u>10,000</u>
Total Mission Hills of Hayward Golf Course	<u>\$ 871,669</u>	<u>\$ 884,929</u>	<u>\$ 1,073,438</u>

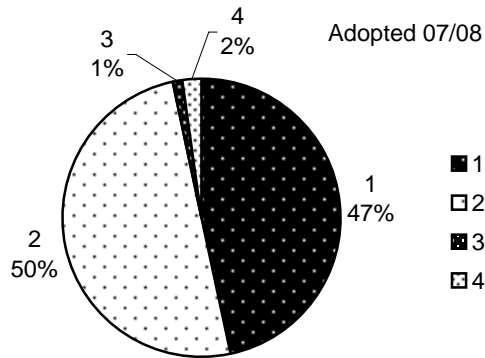
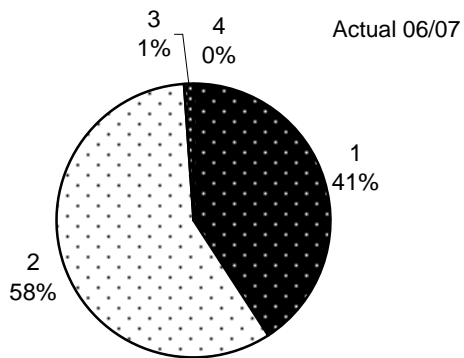
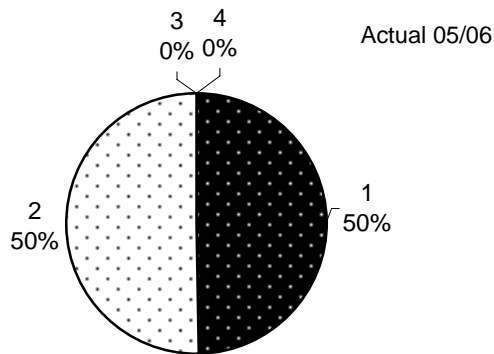
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2005/2006	Head Count	Actual&Encumb FY 2006/2007	Head Count	Adopted Budget FY 2007/2008	Head Count
Salary, Wages and Employee Benefits						
Salary - Full Time						
Manager of Golf	\$ 34,611	1/3	\$ 36,854	1/3	\$ 36,693	1/3
Golf Course Supervisor	24,501	1/3	24,986	1/3	25,749	1/3
Senior Golf Course Caretaker	4,806		36,385	1	59,670	1
Golf Course Caretakers	126,732	3	109,185	2	104,160	2
Equipment Mechanic	17,752	1/3	17,916	1/3	17,677	1/3
Golf Course Coordinator	45,874	1	46,638	1	47,100	1
Capital Project Direct Labor Cost			(2,888)		-	
Total Full Time Salary	\$ 254,276	5	\$ 269,076	5	\$ 291,049	5
Overtime Pay	\$ 1,295		\$ 6,312		\$ 5,200	
Capital Project Direct Labor Cost			(1,369)			
Vacation In Lieu Pay	18,019		2,666		8,000	
Holiday Pay	5,420		5,380		6,400	
Wages - Hourly						
Greenskeepers & Watermen	\$ 59,090		\$ 46,446		\$ 60,000	
Driving Range	-		-		-	
Starter/Pro Shop	50,831		54,504		65,000	
Equipment Mechanic	-		-		2,000	
Capital Project Direct Labor Cost			(7,881)		-	
Total Hourly Wages	\$ 109,922		\$ 93,069		\$ 127,000	
District Overhead						
Business Department Overhead Allocation	\$ 56,148		\$ 59,808		\$ 60,462	
Park Department Staff Overhead Allocation	17,052		17,676		17,677	
Total District Overhead	\$ 73,200		\$ 77,484		\$ 78,139	
Enterprise Instructors	\$ -		\$ -		\$ -	
Total Salary and Wages	\$ 462,132		\$ 452,618		\$ 515,788	
Employee Benefits						
Employee Group Insurance	\$ 40,082		\$ 61,544		\$ 66,000	
Long Term Disability	1,747		3,549		6,000	
Retirement Res/Pickup	28,777		36,253		53,500	
Social Security	23,851		24,250		37,500	
State Unemployment Insurance	554		522		2,000	
Workers' Compensation	15,837		8,075		24,500	
Deferred Compensation In Lieu of Medical			1,800		2,400	
Capital Project Direct Labor Cost			(7,839)		-	
Total Employee Benefits	\$ 110,848		\$ 128,153		\$ 191,900	
Total Salary, Wages and Employee Benefits	\$ 572,980		\$ 580,771		\$ 707,688	

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

	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Service and Supplies			
Advertising & Dist. Resources	\$ 951	\$ 3,291	\$ 3,000
Bank Charges	-	-	-
Clothing/Personal Supplies	607	1,504	1,000
Communications	5,053	4,537	5,000
Conference Expense	703	-	1,000
Credit Card Charges and Fees	10,174	10,376	13,000
Education/Staff Training	449	130	500
Electricity	68,650	67,791	77,000
Exp. with Donation Money	609	619	450
Gardening Supplies	21,094	28,003	42,000
Natural Gas/Butane	3,993	2,410	4,000
Golf Course Supplies	9,794	7,038	7,700
Household Expenses	3,321	1,742	2,000
Interest Expenses-Capital Lease Equip	1,981	-	-
Membership Dues/Publications	350	150	300
Mileage/Travel	278	461	500
Miscellaneous Expenses	-	-	-
Office Expense	1,903	5,168	2,000
Gasoline/Operation of Vehicle and Equip.	6,521	8,526	8,000
Principal Expenses-Capital Lease Equip	9,194	-	-
Pro Shop Resale Supplies	30,859	27,523	31,100
Professional Services	7,713	5,633	9,900
Rents/Leases - Buildings/Grounds	13	-	-
Rents/Leases - Equipment	4,999	6,415	5,000
Repair/Maintenance - Buildings/Grounds	41,641	45,957	45,400
Repair/Maintenance - Equipment	29,396	25,837	29,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	8,384	8,248	11,400
Small Tools/Instruments	3,528	6,506	8,000
Theft/Loss	-	-	1,000
Water	11,540	19,350	28,000
Total Service and Supplies	\$ 283,697	\$ 287,212	\$ 336,750
Internal Service Fund - Insurance	\$ -	\$ 16,946	\$ 19,000
Equipment	\$ 14,993	\$ -	\$ 10,000
Total Mission Hills of Hayward Golf Course	\$ 871,669	\$ 884,929	\$ 1,073,438

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



- 1 Salary, Wages and Benefits
- 2 Service and Supplies
- 3 Insurance
- 4 Equipment

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

In the FY2007/08 Adopted Budget:

Total Operating Budget is \$321,625, an increase of 4.44% of the FY 2006/07 Actual.

Salary, wages and benefits is to be \$149,725, an increase of 19.05% of the FY 2006/07 Actual.

Service and Supplies is to decrease by 10.01% of the FY 2006/07 Actual.

Insurance premium expenditure is to increase by \$611 from the FY 2006/07 Actual.

Equipment expenditure is planned to be \$7,000 for FY 2007/08.

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

	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Salary, Wages and Employee Benefits	\$ 136,537	\$ 125,768	\$ 149,725
Service and Supplies	138,450	178,792	160,900
Internal Service Fund-Insurance	-	3,389	4,000
Equipment	-	-	7,000
Total Mission Hills of Hayward Driving Range	<u>\$ 274,987</u>	<u>\$ 307,949</u>	<u>\$ 321,625</u>

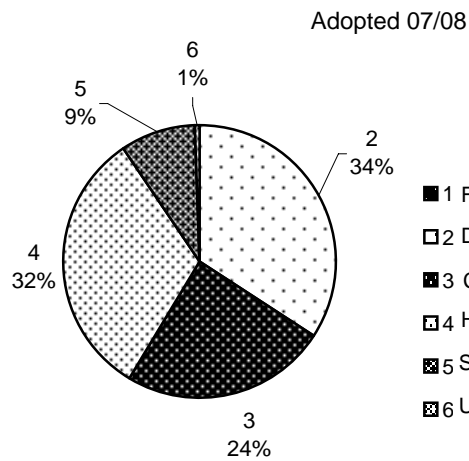
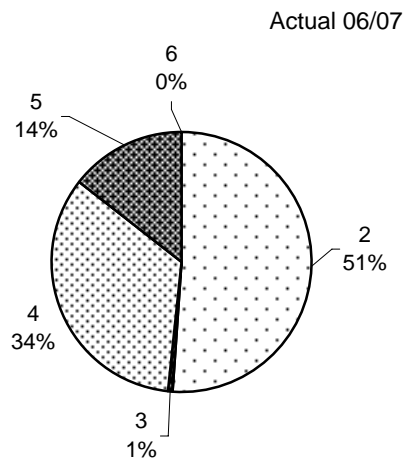
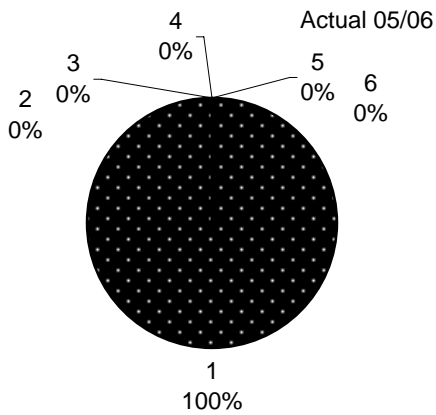
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2005/2006	Head Count	Actual&Encumb FY 2006/2007	Head Count	Adopted Budget FY 2007/2008	Head Count
Salary, Wages and Employee Benefits						
Salary - Full Time						
Manager of Golf Course Operations	\$ -		\$ -		\$ -	
Golf Course Supervisor (Superintendent)	-		-		-	
Senior Golf Course Caretaker	-		-		-	
Golf Course Caretakers	-		-		-	
Equipment Mechanic	-		-		-	
Golf Course Coordinator	-		-		-	
Total Full Time Salary	\$ -		\$ -		\$ -	
Overtime Pay	\$ 61		\$ 1,888		\$ 3,400	
Vacation In Lieu Pay	1,698		210		-	
Holiday Pay	-		2,744		2,075	
Wages - Hourly						
Greenskeepers & Watermen	\$ 24,846		\$ 11,393		\$ 26,000	
Driving Range	78,053		76,445		83,500	
Starter/Pro Shop	-		3,423		-	
Equipment Mechanic	-		-		1,000	
Capital Project Direct Labor Cost	-		(133)		-	
Total Hourly Wages	\$ 102,899		\$ 91,127		\$ 110,500	
District Overhead						
Business Department Staff Overhead Allocation	\$ -		\$ -		\$ -	
Park Department Staff Overhead Allocation	-		-		-	
Total District Overhead	\$ -		\$ -		\$ -	
Enterprise Instructors	\$ 18,960		\$ 22,602		\$ 20,000	
Total Salary and Wages	\$ 123,618		\$ 118,572		\$ 135,975	
Employee Benefits						
Employee Group Insurance	\$ -		\$ -		\$ -	
Long Term Disability	-		-		-	
Retirement Res/Pickup	-		-		-	
Social Security	7,161		4,701		8,500	
State Unemployment Insurance	-		-		-	
Workers' Compensation	5,758		2,515		5,250	
Deferred Compensation In Lieu of Medical	-		-		-	
Capital Project Direct Labor Cost	-		(19)		-	
Total Employee Benefits	\$ 12,919		\$ 7,196		\$ 13,750	
Total Salary, Wages and Employee Benefits	\$ 136,537		\$ 125,768		\$ 149,725	

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

	<u>Actual&Encumb FY 2005/2006</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Adopted Budget FY 2007/2008</u>
Service and Supplies			
Advertising & Dist. Resources	\$ 688	\$ 3,049	\$ 4,000
Clothing/Personal Supplies	219	588	1,000
Communications	2,351	2,575	3,000
Conference Expense	-	-	-
Credit Card Charges and Fees	6,317	6,596	6,800
Driving Range Supplies	23,151	26,065	40,000
Education/Staff Training	-	-	-
Electricity	-	-	-
Exp. with Donation Money	-	-	-
Gardening Supplies	1,864	6,322	9,000
Natural Gas/Butane	-	-	400
Golf Course Supplies	4,779	5,572	4,200
Household Expenses	703	1,716	1,200
Interest Expenses-Capital Lease Equip	486	-	-
Membership Dues/Publications	-	-	100
Mileage/Travel	-	-	-
Miscellaneous Expenses	-	-	-
Office Expense	213	1,156	500
Gasoline/Operation of Vehicle and Equip.	-	-	-
Principal Expenses-Capital Lease Equip	3,606	-	-
Pro Shop Resale Purchase	80,180	77,667	46,700
Professional Services	2,567	2,767	8,000
Rents/Leases - Buildings/Grounds	-	-	-
Rents/Leases - Equipment	843	955	3,000
Repair/Maintenance - Buildings/Grounds	8,789	41,310	21,000
Repair/Maintenance - Equipment	526	55	4,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	-	-	-
Small Tools/Instruments	-	1,761	6,500
Theft/Loss	1,169	597	1,000
Water	-	42	-
Total Service and Supplies	<u>\$ 138,450</u>	<u>\$ 178,792</u>	<u>\$ 160,900</u>
Internal Service Fund - Insurance	\$ -	\$ 3,389	\$ 4,000
Equipment	\$ -	\$ -	\$ 7,000
Total Mission Hills of Hayward Driving Range	<u>\$ 274,987</u>	<u>\$ 307,949</u>	<u>\$ 321,625</u>

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



- 1 FY06 Annual and Mutiyear Proj
- 2 District Wide Area
- 3 Castro Valley Area
- ▨ 4 Hayward Area
- ▩ 5 San Lorenzo Area
- ▩ 6 Unincorporated Hayward Area

This chart indicates the total Capital Outlay expenditures and encumbrances from the Actuals of FY 2006/07 to the FY 2007/08 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 FY2007/08 Adopted Budget, total capital outlay expenditure is \$3,593,174.

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

	Actual FY 2005/2006	Actual FY 2006/2007	Adopted Budget FY 2007/2008
<u>Current Year Income</u>			
Transfer from General Fund	\$ 814,436	\$ 2,058,920	\$ 2,140,174
Donations	23,799	17,809	
Interest Income	9,194	13,337	
City Block Grant	145,548	43,124	150,000
County Block Grant	142,661	20,159	
State Grants	-	-	
Other Agency Grant	286,490	-	450,000
Disaster Recovery		87,194	
Redevelopment Fund	26,567	818,035	
City Land Dedication In Lieu Fee	75,000	75,000	675,000
County Land Dedication In Lieu Fee	26,503	132,151	178,000
Others	21,710	442	
Total Current Year Income	\$ 1,571,909	\$ 3,266,172	\$ 3,593,174
<u>Resource from Other Funds</u>			
Prior Year Capital Outlay Fund	\$ 6,400	\$ 566	
Park Maintenance Assessment District Fund	378	-	
Total Resource from Other Funds	\$ 6,778	\$ 566	\$ -
Total Income	\$ 1,578,687	\$ 3,266,738	\$ 3,593,174
<u>Current Year Expenditure and Encumbrances</u>			
Capital Project Fund	\$ 1,578,687	\$ 3,266,738	\$ 3,593,174
Park Maintenance Assessment Fund Interest Encumbrance			
Promissory Note Redemption Fund Interest Encumbrance			
Total Current Year Expenditure and Encumbrances	\$ 1,578,687	\$ 3,266,738	\$ 3,593,174

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

CURRENT YEAR CAPITAL OUTLAY FUND

EXPENDITURES AND ENCUMBRANCES

F/Y 2006/07 Adopted Budget	\$ 1,520,029
F/Y 2006/07 Actual	\$ 3,266,738
F/Y 2007/08 Adopted Budget	\$ 3,593,174

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 actual expenditures and encumbrances reflected an increase of \$1,746,709 from the FY 2006/07 Adopted Budget. The resources for the expenditures are comprised of both the District's money and outside funding. The ongoing annual payments are for notes payables of Mission Hills of Hayward Golf Course and Mission Hills of Hayward Driving Range, the capital lease payments for the Honeywell Alarm Systems and the Golf course vehicles.

Details of completed and ongoing capital projects for FY 2006/07 are listed in the following pages.

3. The FY 2007/08 Adopted Budget reflects an increase of \$326,436 from the FY 2006/07 actual expenditures and encumbrances. Due to the uncertainty of grant funds available, some revenue is not included in the Budget until the funds are actually received. The annual expenditures are 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 Honeywell Alarm Systems and the Golf course vehicles. Details are listed on the following pages.

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

<u>AREA</u>	<u>Projected Revenue</u>	<u>Projected Expenditure</u>	<u>Net Capital Project Cost</u>
District Wide	\$ 475,000	\$ 1,227,174	\$ 752,174
Castro Valley Area	628,000	880,000	252,000
Hayward Area	350,000	1,146,000	796,000
San Lorenzo Area	-	320,000	320,000
Unincorporated Hayward Area	-	20,000	20,000
TOTAL CAPITAL PROJECTS	<u>\$ 1,453,000</u>	<u>\$ 3,593,174</u>	<u>\$ 2,140,174</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT**

	Prior Year Balance			FY 2006/2007				Revised Budget FY 2006/2007			Adopted Budget FY 2007/08		
	Revenue	Expenditures	Encumbrances	Revenue	Expenditure	Encumbrances	Current Year Net Capital Project Cost Plus Encumbrances	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost
District Wide Area													
Notes Payment													
>MHH Golf Course Principal Payment		825,000			125,000		125,000		125,000	125,000		135,000	135,000
>MHH Golf Course Interest Payment (1)		1,018,671			87,755		87,755		98,375	98,375		91,875	91,875
>MHH Driving Range Principal Payment		183,611			39,433		39,433		41,228	41,228		41,228	41,228
>MHH Driving Range Interest Payment		233,147			17,489		17,489		15,694	15,694		15,694	15,694
Honeywell Alarm System													
>Capital Lease Principal Payment		41,739			15,436		15,436		15,436	15,436		16,265	16,265
>Capital Lease Interest Payment		8,457			1,296		1,296		1,296	1,296		466	466
Textron Golf Vehicle Capital Lease (2)													
>Skywest Principal Payment		83,468			53,974		53,974		53,974	53,974		71,900	71,900
>Skywest Interest Payments		19,697			8,046		8,046		8,046	8,046		7,725	7,725
>MHH Golf Course Principal Payments		15,049			9,713		9,713		9,713	9,713		12,800	12,800
>MHH Golf Course Interest Payments		3,575			1,462		1,462		1,462	1,462		1,400	1,400
>MHH Driving Range Principal Payments		6,491			3,769		3,769		3,769	3,769		7,450	7,450
>MHH Driving Range Interest Payments		1,010			322		322		322	322		370	370
Adobe Center Park		7,540			37,650	37,250	74,900						
Botany Grounds Park													
>Koi Pond Filtration System Upgrade							-					75,000	75,000
District wide ADA Facility Survey													
>Facility Survey							-					50,000	50,000
District Administration Office													
>Electric Upgrade						5,000	5,000					50,000	50,000
>IT Room Renovation					23,948	-	23,948						
>Board Room Renovation					44,570		44,570		30,000	30,000			
>Roof Repair					106,850	13,750	120,600		120,000	120,000			
District Master Plan Update		59,730			-		-						
Douglas Morrisson Theatre													
>Lighting Upgrade					13,010	243,690	256,700		250,000	250,000			
>Air Conditioning Upgrade												50,000	50,000
Hayward High Swim Center													
>Demolition					463		463					40,000	40,000
Hayward Plunge													
>Exterior Painting					31,590		31,590		28,000	28,000			
>Lobby Roof					10,380	1,120	11,500		10,000	10,000			
>Dehumidifier					3,200	102,390	105,590		120,000	120,000			
Greenbelt Trails													
>Retaining Walls, St. of CA OES-FEMA					87,190	87,190	-			-			

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT**

	Prior Year Balance			FY 2006/2007				Revised Budget FY 2006/2007			Adopted Budget FY 2007/08		
	Revenue	Expenditures	Encumbrances	Revenue	Expenditure	Encumbrances	Current Year Net Capital Project Cost Plus Encumbrances	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost
Kennedy Park													
>Roof					42,240		42,240		40,000	40,000			
Mission Hills of Hayward Golf Course													
>9 Tees					45,377		45,377						
Mission Hills of Hayward Driving Range													
>Netting		11,100			1,986		1,986						
>Practice Green		2,000			17,700		17,700						
Mt. Eden Swim Center													
>Pool Building Re-roof					23,920	2,630	26,550		30,000	30,000			
Rowell Ranch													
>Propane Tank Installation				7,289	9,259	450	2,420						
>Retaining Wall					47,633		47,633						
>Building Extension					15,700		15,700						
>Horse/Animal Wash Station					11,890		11,890						
Skywest Golf Course In Lieu Fee				75,000			(75,000)	75,000		(75,000)	75,000		(75,000)
Skywest Golf Course													
>Extension of #14 Tee Box					12,073		12,073						
>Putting Greens (5 Greens Renovation)		11,000			9,750	20	9,770				400,000	470,000	70,000
Skywest Golf Course													
>Tournament Structure		4,695			114,106	179,777	293,883		350,000	350,000			
>Tournament Pavilion Side Panels												20,000	20,000
Shoreline Property													
>Levee Repair and Bridge Retrofit	53,296	54,010			(450)		(450)						
Shoreline Property													
>SFO Mitigation	170,180	107,230	66,670		-		-						
Sulphur Creek													
>Cage				5,297	5,297		-						
Swim Center Liquid Chlorine Conversion													
>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
Total District Wide Area				174,776	991,837	673,267	1,490,328	75,000	1,352,315	1,277,315	475,000	1,227,174	752,174

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance			FY 2006/2007				Revised Budget FY 2006/2007			Adopted Budget FY 2007/08		
	Revenue	Expenditures	Encumbrances	Revenue	Expenditure	Encumbrances	Current Year Net Capital Project Cost Plus Encumbrances	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost
Castro Valley Area													
Adobe Art Center Park													
>Park Development							-				628,000	800,000	172,000
Bay Trees Picnic Area Renovation					12,415		12,415						
Castro Valley Community Center													
>Kitchen Upgrade												20,000	20,000
Castro Valley Creek Park					7,556		7,556						
Kenneth C. Aitken Community Center													
>Playground Renovation												60,000	60,000
Total Castro Valley Area				-	19,971	-	19,971	-	-	-	628,000	880,000	252,000

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance			FY 2006/2007				Revised Budget FY 2006/2007			Adopted Budget FY 2007/08		
	Revenue	Expenditures	Encumbrances	Revenue	Expenditure	Encumbrances	Current Year Net Capital Project Cost Plus Encumbrances	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost
Hayward Area													
Canery Park Master Plan	32,500	321,259	2,061	806,990	538,311	286,170	17,491						
Canery Park													
>Park Development												84,000	84,000
J. A. Lewis Park													
>Park Development	223,190	47,072	10		194,959	14,768	209,727				200,000	757,000	557,000
Kennedy Park Barn	8,000	8,000			570		570						
La Vista Quarry Park		5,510					-						-
Matt Jimenez Comm Center													
>Garbage Enclosure							-					10,000	10,000
Sorensdale Park													
>ADA Upgrade							-				150,000	275,000	125,000
Stonebrae Park													
>Restroom				(29)		(29)	-						
Sunset Park													
>Playground, Turf and Irrigation Renovation	327,910	389,970		82,452	65,365		(17,087)						
>Sign and Garden Area					9,569		9,569						
Weekes Community Center													
>Kitchen Upgrade												20,000	20,000
Total Hayward Area				889,413	808,774	300,909	220,270	-	-	-	350,000	1,146,000	796,000

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance			FY 2006/2007				Revised Budget FY 2006/2007			Adopted Budget FY 2007/08		
	Revenue	Expenditures	Encumbrances	Revenue	Expenditure	Encumbrances	Current Year Net Capital Project Cost Plus Encumbrances	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost
San Lorenzo Area													
Ashland/Holland Park													
>Future Park Site		18,710	231,260		-	50,000	50,000		50,000	50,000		100,000	100,000
Ashland Community Center													
>Activity Room/Outdoor Lighting				10,000	13,790		3,790						
Del Rey Park Playground		50,600		120,440	70,225		(50,215)						
Fairmont Drive Linear Park					20,680		20,680						
Hillcrest Knolls Park		4,180			1,030	266,100	267,130						
Meek Park													
>Turf, Irrigation and Concrete	143,000	163,250		6,928			(6,928)						
>Meek Park West Terrace		20,800	2,000		-		-						
>Park Development												200,000	200,000
San Lorenzo Community Center													
>Duct Work					33,648	16,202	49,850		80,000	80,000			
>Kitchen Upgrade												20,000	20,000
Total San Lorenzo Area				137,368	139,373	332,302	334,307	-	130,000	130,000	-	320,000	320,000

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2007/2008
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance			FY 2006/2007				Revised Budget FY 2006/2007			Adopted Budget FY 2007/08		
	Revenue	Expenditures	Encumbrances	Revenue	Expenditure	Encumbrances	Current Year Net Capital Project Cost Plus Encumbrances	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost	Projected Revenue	Projected Expenditure	Current Year Net Capital Project Cost
Unincorporated Hayward Area													
San Felipe Community Center													
>Kitchen Upgrade												20,000	20,000
Total Unincorporated Hayward Area				-	-	-	-	-	-	-	-	20,000	20,000
Total Capital Outlay				<u>1,201,557</u>	<u>1,959,955</u>	<u>1,306,478</u>	<u>2,064,876</u>	<u>75,000</u>	<u>1,482,315</u>	<u>1,407,315</u>	<u>1,453,000</u>	<u>3,593,174</u>	<u>2,140,174</u>

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

(2) FY08 is the last year of the current capital lease contracts. New contract will be available in Dec 07/Jan 08. Balloon payments for the old contract are not included in the budget amounts.

Prior Year Capital Project PO Listing as of June 30, 2007

<u>PO#</u>	<u>Capital Project</u>	<u>Amount</u>
R0000971	Ashland Park Future Plan	\$231,250.00
R0000370	Hayward Shoreline San Francisco International Airport Mitigation	\$45,292.69
R0000370	Hayward Shoreline San Francisco International Airport Mitigation	19,811.00
R0000370	Hayward Shoreline San Francisco International Airport Mitigation	66.36
R0000370	Hayward Shoreline San Francisco International Airport Mitigation	1,500.00
	Total Hayward Shoreline San Francisco International Airport Mitigation	\$66,670.05
R0001226	Redevelopment of Cannery Park	2,089.50
R0001176	Meek Park West Terrace Reception Area	2,046.00
	Total Prior Year Capital Project Fund Reserved	<u><u>\$302,055.55</u></u>