



Adopted Budget 2008/2009

Hayward Area Recreation and Park District

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
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ADOPTED BUDGET 2008/2009
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August 8, 2008

Citizens of the Hayward Area Recreation and Park District:

The following pages reflect the Hayward Area Recreation and Park District's Fiscal Year 2008/2009 Budget. Legal requirements call for the District to publish its Fiscal Year 2008/2009 Budget on or before August 10, 2008. 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 2008/2009 Operating Budget of \$24,076,412 (including the Special Tax created by the passage of Measure Q) represents a 3.01% increase of the 2007/2008 Actual. The Capital Outlay Budget is \$1,837,766, a decrease of 77.78% of the Fiscal Year 2007/2008 Actual.

Revenue to support these planned expenditures is expected to be generated from (1) Property Taxes of \$14,449,650 (2) Special Assessment Tax of \$3,390,100 (3) Fees and Admissions of \$6,228,550 (3) Grants, In-Lieu Fees and Other Capital Project Funding of \$338,628 (4) Interest of \$201,300 (5) Contractual Rent/Leases of \$144,150 (6) Other Park Operations of \$257,000 (7) Prior Year Contingency Funds of \$6,179,206 and (8) Other Miscellaneous Income of \$45,750.

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 8, 2008

Board of Directors
Hayward Area Recreation and Park District

Louis M. Andrade, President

Carol A. Pereira, Vice-President

Paul W. Hodges, Jr., Secretary

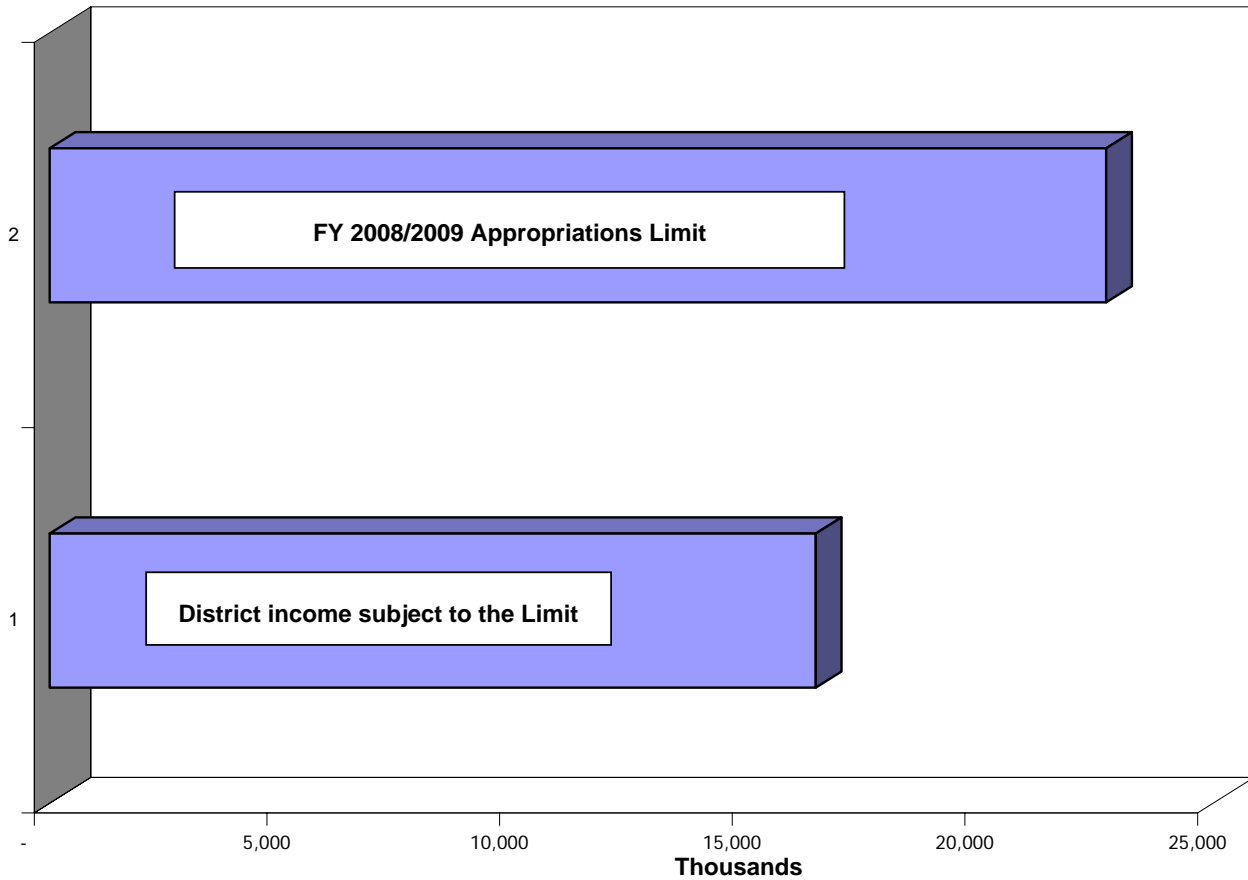
Richard H. Sheridan, Director

Minane Jameson, Director

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2006/2007	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009
Income			
Current Year Income			
Tax Revenue	\$ 13,288,411	\$ 14,067,541	\$ 14,449,650
Special Assessment Tax Revenue	3,351,468	3,365,035	3,390,100
Capital Outlay Fund-Grants, In Lieu and Others (page C2)	1,207,252	7,102,771	315,000
Alameda Co. Grant/Volunteer Coord.	112,346	135,056	23,628
Concessions	22,363	24,811	23,500
Kennedy Amusement Park	328,436	374,845	317,000
Other Park Operations	250,456	279,766	257,000
Donation, Private Contributions	191,162	210,069	-
Interest	245,569	313,651	201,300
Program Registrations & Admission	2,717,118	2,812,474	2,336,600
Golf Income	3,229,489	2,805,929	2,647,650
Swim Centers	759,017	690,062	651,500
Use of Equipment and Facilities	294,727	293,001	275,800
Contractual Rent/Leases - Building & Grounds	121,781	140,683	144,150
Miscellaneous	97,944	30,144	22,250
Total Current Year Income	\$ 26,217,539	\$ 32,645,837	\$ 25,055,128
Prior Year Fund Carried Over			
Appropriation for Contingency	\$ 3,796,903	\$ 5,145,945	\$ 6,179,206
Interfund Transfer	21,296	29,996	
Total Prior Year Funds	\$ 3,818,198	\$ 5,175,941	\$ 6,179,206
Total Income	\$ 30,035,737	\$ 37,821,778	\$ 31,234,334
Expenditures and Encumbrances			
Capital Fund Expenditures and Encumbrances (page C2)			
Interfund Transfer			
From General Fund to Capital Fund	\$ 2,058,920	\$ 1,167,771	\$ 1,522,766
Multi Year Projects			
Park Maintenance Assessment Fund Interest Encumbrance		-	-
Promissory Note Redemption Fund Interest Encumbrance		-	-
From Grants, In Lieu and Others	1,207,818	7,102,771	315,000
Total Capital Expenditure and Encumbrances	\$ 3,266,738	\$ 8,270,542	\$ 1,837,766
Operating Expenditures and Encumbrances			
Salary, Wages & Benefits	\$ 14,761,846	\$ 15,764,117	\$ 17,039,446
Services and Supplies	6,430,018	7,002,321	6,500,887
Internal Service Fund-Insurance	350,012	367,703	426,500
Equipment and Other Capitalized Items	81,178	237,890	109,579
Total Operating Expenditures and Encumbrances	\$ 21,623,054	\$ 23,372,031	\$ 24,076,412
Total Capital and Operating Expenditures and Encumbrances	\$ 24,889,792	\$ 31,642,573	\$ 25,914,178
Other Postemployment Benefit (OPEB) Reserve		-	\$ 2,400,000
Appropriation for Contingency	\$ 5,145,945	\$ 6,179,206	\$ 2,920,156
Total Expenditures, Encumbrances, Reserve and Appropriation for Contingency	\$ 30,035,737	\$ 37,821,778	\$ 31,234,334

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
APPROPRIATIONS LIMIT COMPARISON**

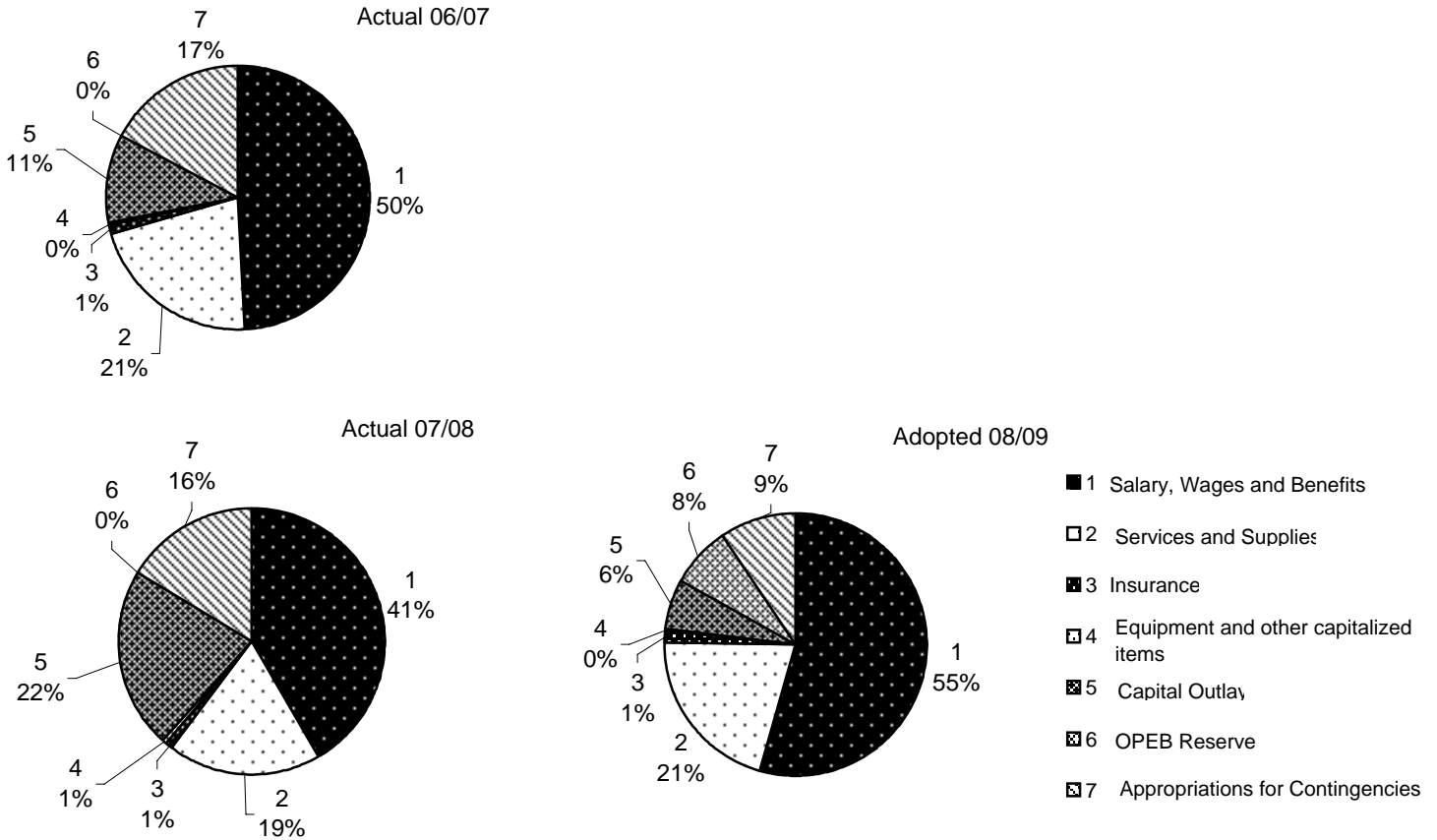


On May 1st each year the State of California Department of Finance issues price and population data to local governments to be used in determining their Appropriations Limits.

The top graph on this chart represents the District's FY 2008/09 Appropriations Limit of \$22,702,179.

The bottom graph represents the FY 2008/09 District income subjected to the Limit, \$16,661,612, which is below the Limit by \$6,040,567.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
EXPENDITURES, OPEB RESERVE AND APPROPRIATIONS**

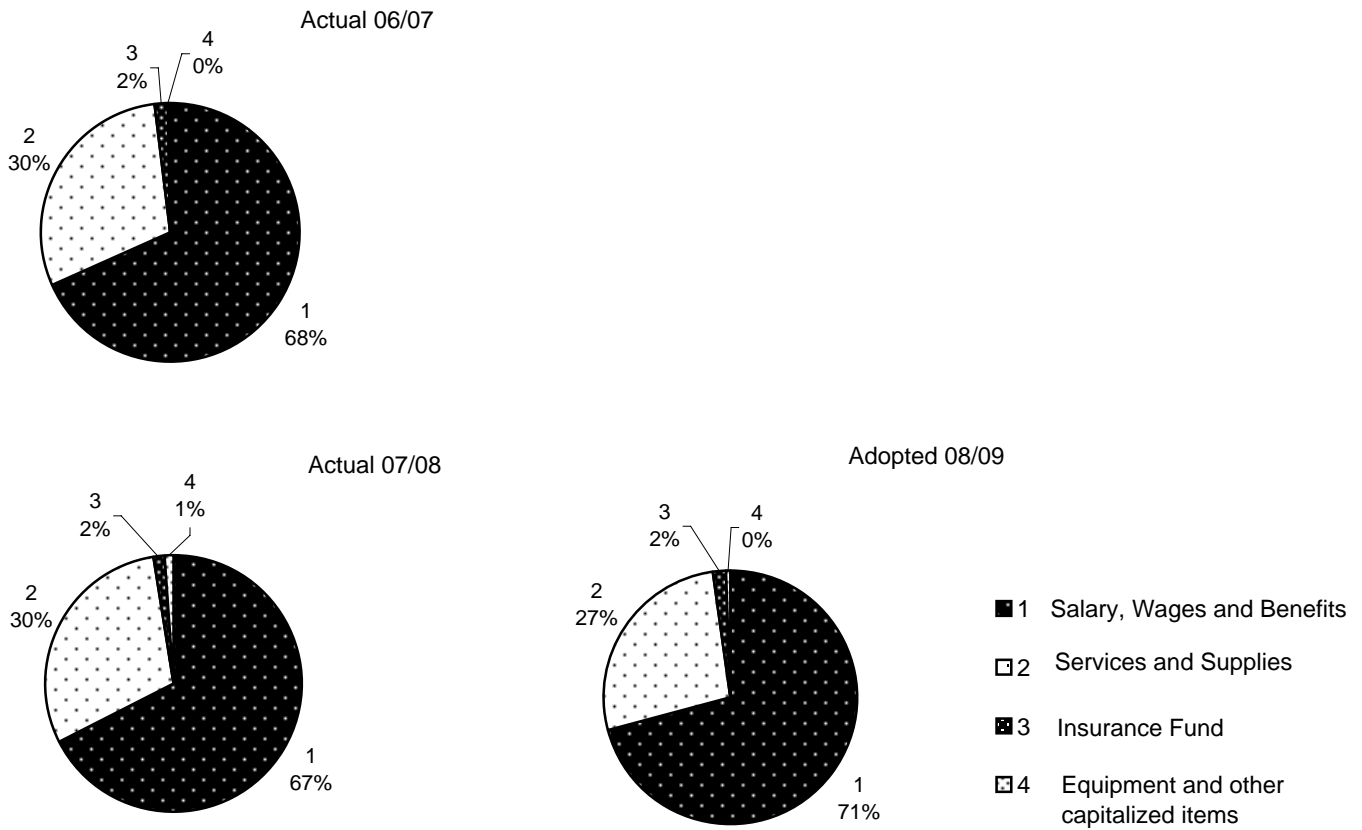


This chart reflects total District expenditures by category from the FY 2006/07 Actuals to the FY 2008/09 Adopted Budget.

In the FY 2008/09 Adopted Budget:

- Total budget expenditures are \$31,210,706, a decrease of 17.48% from the FY 2007/08 Actual.
- Salary, Wages and Benefits are to increase by 8.09% and Service and Supplies are to decrease by 7.16%.
- Insurance funding is to increase by \$58,797 from the FY 2007/08 Actual.
- Equipment and other capitalized items are to decrease by 53.94% from the FY 2007/08 Actual.
- The Capital Outlay Budget is \$6,432,776 less than the FY 2007/08 Actual. Due to the uncertainty of grant available, some capital projects are not included in the budget until the funds are actually received.
- OPEB reserve is \$2,400,000.
- Appropriations for Contingencies is \$2,920,156.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
DISTRICT OPERATING EXPENDITURES**



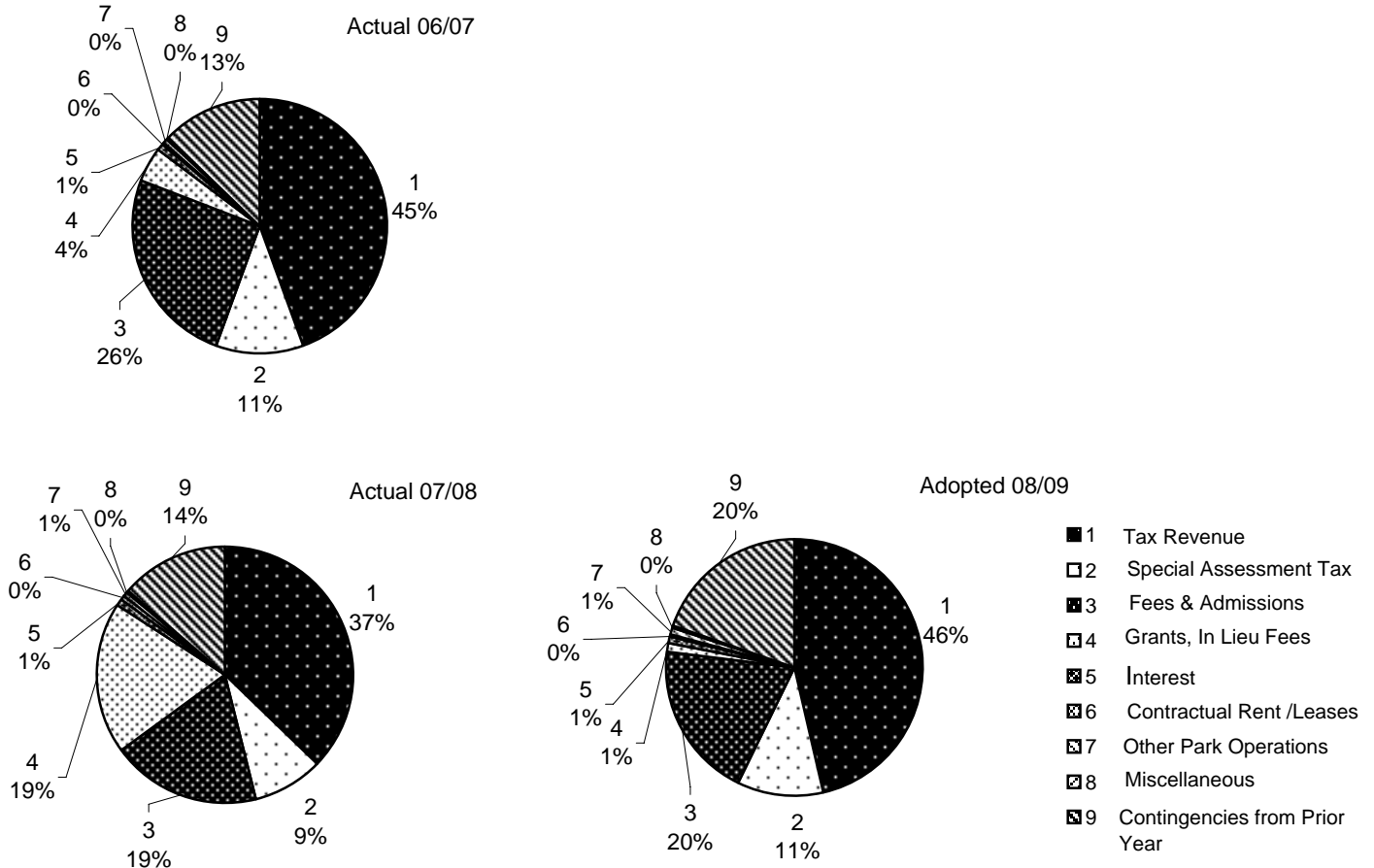
This chart shows the District's Operating Expenditures Budget from FY 2006/07 Actuals through FY 2008/09 Adopted Budget. There are four separate categories of expenditures:

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

In the FY 2008/09 Adopted Budget:

Total operating expenditures is \$24,076,412 which is a 3.01% increase of the FY 2007/08 Actual.
 Salaries, wages and benefits are to increase from \$15,764,117 to \$17,039,446 which is 8.09% of the FY 2007/08 Actual.
 Service and supplies are to be \$6,500,887, a 7.16% decrease of the FY 2007/08 Actual.
 Insurance premium expenditure is \$426,500,000 which is an increase of 15.99% of the FY2007/08 Actual.
 Equipment and other capitalized items expenditure is \$109,579.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
TOTAL DISTRICT INCOME**



This chart shows the District's total income by source, from the FY 2006/07 Actuals through the FY 2008/09 Adopted Budget.

In the FY 2008/09 Adopted Budget:

- Tax Revenue is \$14,449,650 which is 2.72% more than the FY 2007/08 Actual.
- Special Assessment Tax revenue is expected to be \$3,390,100.
- District generated income is expected to be \$6,228,550 which is 13.33% less than the FY 2007/08 Actual.
- Grants, In-Lieu Fees and Others is projected to be \$338,628.
- Pooled interest is projected to be \$201,300.
- Contractual Rent/Leases is projected to be \$144,150.
- Other Park Operations revenue is \$257,000.
- Prior year Fund carried over is \$6,179,206.

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

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2006/2007	Actual FY 2007/2008	Adopted Budget FY 2008/2009
Tax Revenue	\$ 13,288,411	\$ 14,067,541	\$ 14,449,650
Special Assessment Tax Revenue	\$ 3,351,468	\$ 3,365,035	\$ 3,390,100
Transfer to Capital Outlay Fund	\$ (2,058,920)	\$ (1,167,771)	\$ (1,522,766)
Alameda County Volunteer Coordinator Grants	\$ 112,346	\$ 135,056	23,628
Concessions	\$ 22,363	\$ 24,811	\$ 23,500
Park Operation Revenue			
Kennedy Amusement Park			
Animal Farm	\$ 16,883	\$ 16,704	\$ 13,000
Merry-Go-Round	25,460	26,654	20,950
Miscellaneous	-	0	-
Pony Rides	24,506	25,635	26,000
Snack Bar	71,376	78,124	60,600
Special Tickets	154,359	181,195	162,850
Surplus Animal Sales	187	7	250
Train	17,710	27,902	21,250
Triple Pines Ranch	17,956	18,625	12,100
Total Kennedy Amusement Park	\$ 328,436	\$ 374,845	\$ 317,000
Castro Valley Unified District Maint. Agreement	14,370	17,106	14,000
Eden Shore Assessment	107,611	84,113	110,000
Handicap Citation	6,195	8,390	5,000
Miscellaneous Income		33,759	
Rowell Ranch Use of Facility	28,597	19,131	20,000
Regular Citation	22,158	22,083	20,000
Stonebrae Hayward U. School Maint. Agreement	24,767	42,725	40,000
Twin Bridge Assessment	46,759	52,458	48,000
Total Park Operation Revenue	\$ 578,892	\$ 654,611	\$ 574,000
Private Contributions	\$ 191,162	\$ 210,069	-
Interest Income	\$ 245,569	\$ 313,651	\$ 201,300
Program Registrations & Admissions			
Adult Sports	\$ 524,443	\$ 483,695	\$ 437,500
Arts and Crafts	141,196	137,569	139,000
Ashland Project Programs	2,012	3,891	1,900
Bingo	31,126	31,169	30,000
Camping	196,333	219,571	194,000
Dance Programs	142,986	134,892	127,500
Drama Programs	251,630	224,065	249,600
Disabled Programs	165,940	166,304	182,000
Instructional Sports	246,839	248,218	236,500
Matt Jimenez Community Center	265,312	285,482	70,000
Miscellaneous Income	116	102	-
Naturalist Programs	122,704	156,248	122,600
Photography	34,797	39,785	50,000
Playground Programs (including Y.E.P.)	98,193	189,037	10,000
Senior Adults	134,537	145,198	130,000
Special Interest Classes	60,282	61,031	53,000
Teenage Programs	14,452	15,469	20,000
Tot Time	212,773	191,114	218,000
Youth Sports	71,446	79,633	65,000
Total Program Registration & Admissions	\$ 2,717,118	\$ 2,812,474	\$ 2,336,600

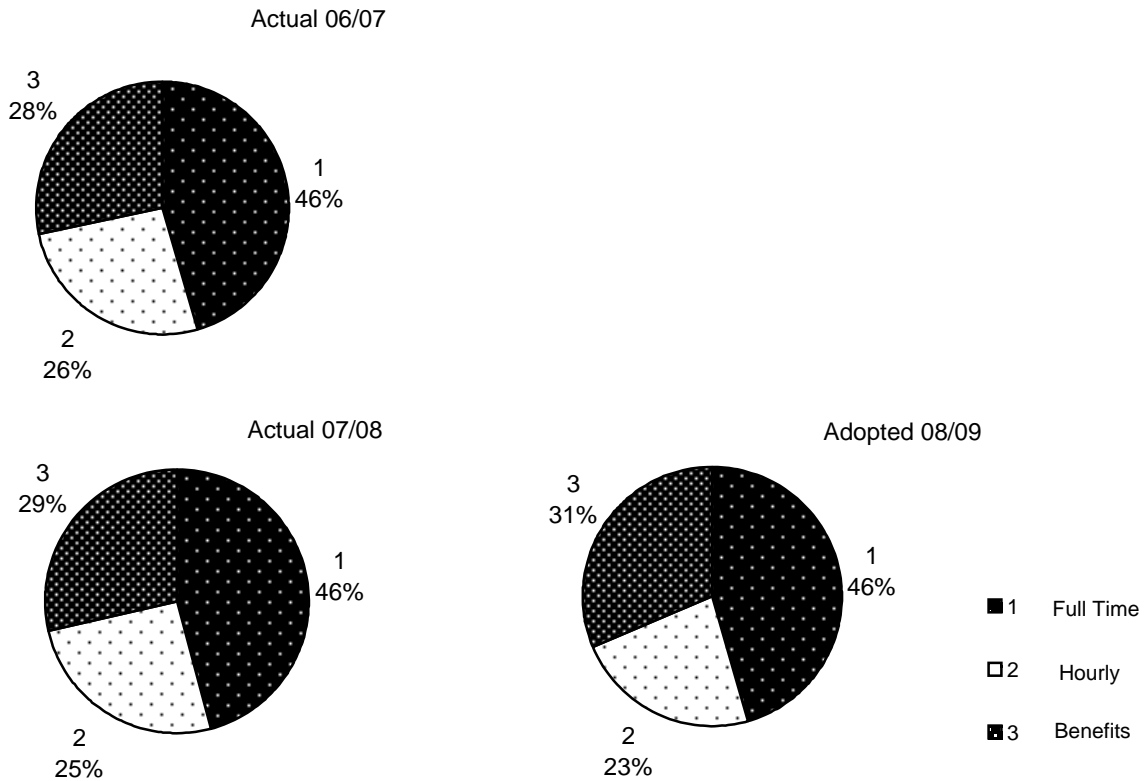
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2006/2007	Actual FY 2007/2008	Adopted Budget FY 2008/2009
Golf Income			
Skywest Golf Course			
Driving Range	\$ 53,092	\$ 49,243	\$ 51,000
Gift Certificates/Tournament Deposit	1,049	(2,219)	-
Golf Classes	2,910	515	1,000
Green Fees	1,351,985	1,094,115	922,400
Hand Cart/Club Rentals	6,267	4,867	5,100
Miscellaneous	(939)	(823)	-
Power Cart Rentals	356,786	237,946	260,000
Pro Shop	74,768	64,878	70,550
Restaurant	47,050	49,500	50,000
Total Skywest Golf Course	\$ 1,892,967	\$ 1,498,022	\$ 1,360,050
Mission Hills of Hayward Golf Course			
Gift Certificates/Tournament Deposit	\$ (49)	\$ 232	\$ -
Green Fees	598,837	574,761	600,300
Hand Cart/Club Rentals	12,132	12,341	12,000
Miscellaneous	319	(570)	-
Power Cart Rentals	71,066	80,933	50,000
Pro Shop	44,193	44,411	45,000
Restaurant	5,870	6,088	5,800
Total Mission Hills of Hayward Golf Course	\$ 732,367	\$ 718,196	\$ 713,100
Mission Hills of Hayward Driving Range			
Driving Range	\$ 465,690	\$ 472,334	\$ 475,000
Gift Certificates/Tournament Deposit	(55)	(10)	-
Golf Lessons	46,408	45,935	37,000
Hand Cart/Club Rentals	2,580	2,710	2,500
Miscellaneous Income	(59)	50	-
Pro Shop	89,590	68,691	60,000
Total Mission Hills of Hayward Driving Range	\$ 604,154	\$ 589,711	\$ 574,500
Total Golf Income	\$ 3,229,489	\$ 2,805,929	\$ 2,647,650
Swim Centers			
Arroyo	\$ 69,466	\$ 64,152	\$ 61,000
Certified Training Material-Hayward Plunge		10,529	
Castro Valley	153,406	101,140	112,000
Hayward Plunge	399,303	418,201	400,000
Hayward Plunge-Cogeneration	69,228	16,032	10,000
Hayward Plunge Gift Shop	4,023	3,937	6,500
Miscellaneous Income	-	16	-
Mt. Eden	35,519	39,587	35,000
Sunset	28,073	36,468	27,000
Total Swim Centers	\$ 759,017	\$ 690,062	\$ 651,500
Use of Equipment and Fac. Rev.-Recreation Dept.			
Buildings	\$ 169,040	\$ 167,788	\$ 165,500
Special	125,687	125,213	110,300
Total Use of Equipment and Facilities	\$ 294,727	\$ 293,001	\$ 275,800
Contractual Rent/Leases - Building & Grounds	\$ 121,781	\$ 140,683	\$ 144,150
Miscellaneous	\$ 97,944	\$ 30,144	\$ 22,250
Total Current Year Revenue	\$ 22,951,367	\$ 24,375,295	\$ 23,217,362
Appropriation for Contingencies from Prior Year	\$ 3,796,903	\$ 5,145,945	\$ 6,179,206
Transfers from Other Funds	\$ 21,296	29,996	
Total Operating Revenue	\$ 26,769,565	\$ 29,551,236	\$ 29,396,568

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
OPERATING EXPENDITURES AND ENCUMBRANCES BY DEPARTMENT
SUMMARY OF BY DEPARTMENTS**

<u>Departments</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Business Department	\$ 1,771,924	\$ 1,729,571	\$ 2,152,345
Park Department	8,609,360	9,629,961	10,006,522
Recreation Department	7,882,646	8,414,301	7,950,626
Golf Department	<u>3,359,124</u>	<u>3,598,198</u>	<u>3,966,919</u>
Total Department Expenditures and Encumbrances	<u><u>\$ 21,623,054</u></u>	<u><u>\$ 23,372,031</u></u>	<u><u>\$ 24,076,412</u></u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
SALARY, WAGES AND BENEFITS**



This chart compares the District's cost for employee Salary, Wages and Benefits from the FY 2006/07 Actuals to the FY 2008/09 Adopted Budget.

In the 2008/09 Adopted Budget:

Total cost of salary, wages and benefits is \$17,078,196 including the \$38,750 capital project direct labor costs that will be charged to capital projects.

Full time salary is to increase by 6.82% of the FY 2007/08 Actual.

Hourly wages is to decrease by 2.04% of the FY 2007/08 Actual.

Benefits is to increase by 18.17% of the FY 2007/08 Actual.

The number of full time positions is 124 which is 5 positions less than the number employed in FY 1978/79 (129) by the District prior to the passage of Proposition 13.

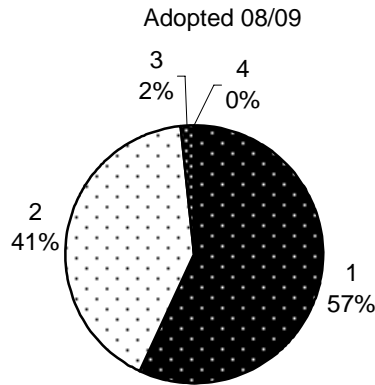
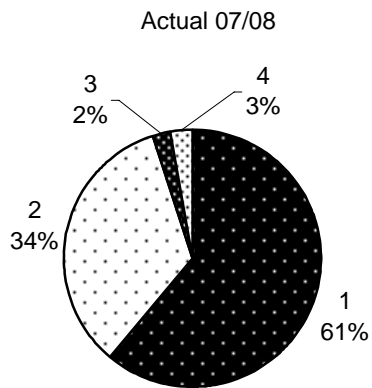
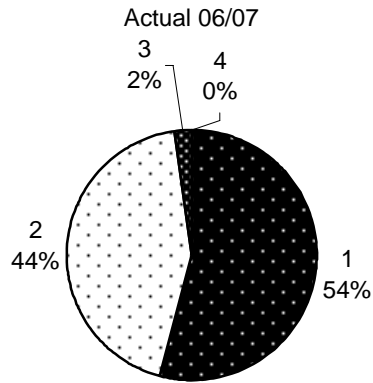
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GENERAL FUND AND INTERNAL SERVICE FUND
COMPARISON OF EXPENDITURES**

Expenditures	Actual&Encumb FY 2006/2007	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009
Salaries, Wages and Employee Benefits			
Board of Directors	\$ 28,200	\$ 28,400	\$ 30,000
Full Time Salaries	6,267,979	6,735,661	7,219,721
Hourly Wages	3,349,659	3,456,310	3,346,453
District Overhead (Skywest/Mission Hills)	234,816	236,784	280,125
Enterprise Instructors	466,262	508,872	525,041
Employee Benefits	4,209,517	4,543,635	5,369,256
Overtime Pay	47,899	45,150	55,865
Vacation In Lieu Pay	224,680	232,654	189,200
Holiday Pay	60,614	50,943	62,535
Capital Project Direct Labor Costs	(127,779)	(74,292)	(38,750)
Total Salaries, Wages & Employee Benefits	\$ 14,761,846	\$ 15,764,117	\$ 17,039,446
Services and Supplies			
Advertising District Resources	\$ 154,953	\$ 115,348	\$ 139,000
Awards	19,676	22,810	20,000
Bank Charges	98	267	500
Bingo	24,280	24,165	24,000
Boutique	4,781	5,189	4,000
Calcard Fraud Charges	3,302	(3,302)	-
Care of Animals	21,118	20,618	52,800
Certified Training Material	-	10,340	-
Chemicals	33,154	25,820	64,000
Clothing/Personal Supplies	46,294	34,325	37,000
Communications	109,915	120,078	139,300
Conference Expense	7,595	3,165	11,500
Credit Card Charges and Fees	105,402	88,199	104,800
Defeated Ballot Measure	59,174	-	-
Driving Range Supplies	32,934	36,458	55,000
Education/Staff Training	23,943	37,841	33,000
Election Services	21,265	-	75,000
Electricity	563,911	553,554	593,000
Equipment and Vehicle Registration Fee	-	-	100
Exp with Donation Money	177,800	185,871	-
Fines/Penalties	-	-	-
Food Supplies	73,219	85,562	79,044
Gardening Supplies	123,677	135,574	156,000
Gasoline/Operation of Vehicles & Equipment	172,669	216,495	199,150
Gift Shop Supplies	4,623	7,603	5,200
Golf Course Supplies	19,622	16,483	24,000
Household Expense	227,549	231,412	209,148
Interest Expense	94,745	71,135	90,000
Investigation/Film processing	1,387	1,420	2,000
Membership/Dues/Publications	21,932	25,143	26,400
Mileage/Travel	72,216	86,150	87,490
Miscellaneous Expense	7,487	10,185	3,300
Natural Gas/Butane	176,127	198,872	108,400
Office Expense	86,523	89,285	95,050
Parking Citation Expenditure	6,434	6,096	4,000
Political and Legislative Service	103,245	5,068	5,000
Postage	30,633	27,274	43,050
Pro Shop Resale Supplies	149,656	135,872	121,000
Professional Services	641,245	690,763	796,000
Rents/Leases - Buildings and Grounds	163,914	184,422	205,200
Rents/Leases - Equipment	92,303	106,810	104,750
Rents/Leases - Vehicles	8,101	6,028	9,000
Repair/Maintenance - Buildings & Grounds	1,101,941	1,221,655	967,900
Repair/Maintenance - Equipment	215,868	233,937	247,100
Repair/Maintenance - Vehicles	95,168	116,340	67,450
Rubbish Disposal	192,744	236,456	231,400
Small Tools/Instruments	119,230	206,797	133,300

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GENERAL FUND AND INTERNAL SERVICE FUND
COMPARISON OF EXPENDITURES**

<u>Expenditures</u>	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Snack Bar Resale Item Purchases	31,157	33,672	33,000
Snack Bar Supplies (Kennedy)	1,437	3,530	2,000
Software Licensing/Purchase	21,529	65,747	27,000
Special Service & Supply	203,199	259,551	199,550
Theft/Loss	917	(5)	3,005
Water	759,927	1,006,243	863,000
Total Services and Supplies	\$ 6,430,018	\$ 7,002,321	\$ 6,500,887
Internal Service Fund-Insurance	\$ 350,012	\$ 367,703	\$ 426,500
Equipment and Other Capitalized Items	\$ 81,178	\$ 237,890	\$ 109,579
Total Expenditures and Encumbrances	\$ 21,623,054	\$ 23,372,031	\$ 24,076,412
Other Postemployment Benefit (OPEB) Reserve	\$ -	\$ -	\$ 2,400,000
Appropriation for Contingencies	\$ 5,145,945	\$ 6,179,206	\$ 2,920,156
Total Expenditures, Encumbrances, Reserve and Appropriations for Contingencies	\$ 26,768,999	\$ 29,551,236	\$ 29,396,568

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
BUSINESS DEPARTMENT**



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

This chart shows Business Department Expenditures from the FY 2006/07 Actuals to the FY 2008/09 Adopted Budget.

In the FY 2008/09 Adopted Budget:

Salary, wages and benefits is to be \$1,056,861 a 16.12% increase from the FY 2007/08 Actual .

Service and Supplies is to increase by 51.66%.

Insurance premium funding is to decrease by \$1,541 from the FY 2007/08 Actual.

No equipment and other capitalized item expenditure is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
BUSINESS DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Salaries, Wages and Employee Benefits	\$ 959,616	\$ 1,056,861	\$ 1,227,195
Services and Supplies	774,095	587,594	891,150
Internal Service Fund-Insurance	38,213	35,541	34,000
Equipment and Other Capitalized Items	-	49,575	-
Total Business Department Expenditures and Encumbrances	<u>\$ 1,771,924</u>	<u>\$ 1,729,571</u>	<u>\$ 2,152,345</u>

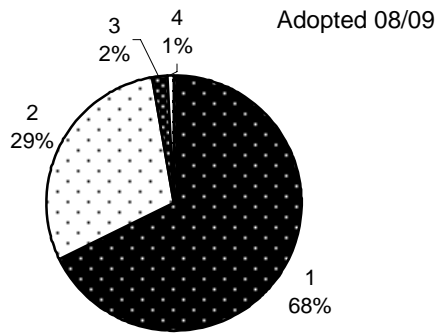
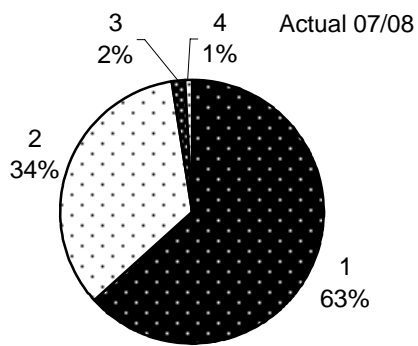
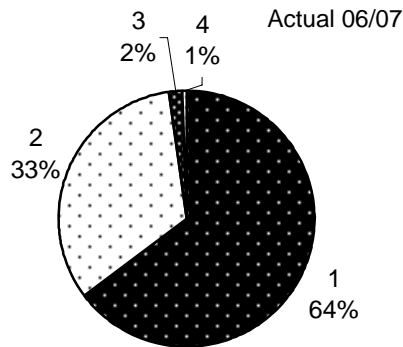
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
BUSINESS DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2006/2007	Head Count	Actual&Encumb FY 2007/2008	Head Count	Adopted 08/09 FY 2008/2009	Head Count
Salaries, Wages and Employee Benefits						
Board of Directors	\$ 28,200	5	\$ 28,400	5	\$ 30,000	5
Salaries - Full Time						
General Manager	\$ 133,371	1	\$ 133,250	1	\$ 128,904	1
Assistant General Manager	-		-		-	
Business Manager	98,808	1	111,783	1	120,312	1
Business Services Specialist	57,224	1	59,720	1	61,728	1
Administrative Secretary	60,434	1	63,090	1	63,624	1
Secretary I	48,615	1	50,680	1	52,056	1
Account Clerk III	53,146	1	58,549	1	60,060	1
Account Clerk II	134,324	3	149,537	3	159,264	3
District Accountant	77,136	1	80,784	1	82,656	1
Information System Coordinator					82,656	1
Business Staff Overhead Allocation	(167,496)		(169,464)		(202,815)	
Total Full Time Salaries	\$ 495,562	10	\$ 537,929	10	\$ 608,445	11
Overtime Pay	\$ 930		\$ -		\$ 1,000	
Vacation In Lieu Pay	\$ 11,532		\$ 33,829		\$ 25,000	
Holiday Pay	\$ 594		\$ -		\$ 1,000	
Wages - Hourly	\$ 46,662		\$ 45,636		\$ 75,000	
Hourly Business Staff Overhead Allocation	\$ (13,752)		\$ (13,752)		\$ (18,750)	
Total Salaries and Wages	\$ 569,728		\$ 632,042		\$ 721,695	
Employee Benefits						
Employee Group Insurance	\$ 192,432		\$ 184,387		\$ 247,000	
Retiree Group Insurance			34,383			
Long Term Disability	11,482		12,796		17,600	
Retirement Res/Pickup	125,697		127,417		161,600	
Social Security	54,798		57,863		66,300	
State Unemployment Insurance	-		-		5,000	
Workers' Compensation	5,079		7,974		7,000	
Deferred Compensation In Lieu of Medical	400		-		1,000	
Total Employee Benefits	\$ 389,887		\$ 424,819		\$ 505,500	
Total Salaries, Wages and Employee Benefits	\$ 959,616		\$ 1,056,861		\$ 1,227,195	
Services and Supplies						
Advertising District Resources	\$ 36,616		\$ 20,961		\$ 32,000	
Awards	19,676		22,810		20,000	
Bank Charges	98		267		500	
Clothing/Personal Supplies	417		584		500	
Communications	16,431		17,705		18,300	
Conference Expense	1,439		(2,487)		3,500	
Defeated Ballot Measure	59,174		-		-	
Education/Staff Training	5,493		6,869		13,000	
Election Services	21,265		-		75,000	
Exp with Donation Money	1,500		-		-	
Food Supplies	9,605		5,436		8,500	
Gasoline/Operation of Vehicles and Equip.	-		-		50	
Household Expense	15		295		1,000	
Interest Expense	94,745		71,135		90,000	
Investigation/Film processing	1,387		1,420		2,000	
Membership/Dues/Publications	12,438		16,165		16,000	
Mileage/Travel	19,039		23,140		24,400	
Miscellaneous Expense	1,622		2,743		2,600	
Office Expense	13,681		20,643		19,000	
Political and Legislative Service	103,245		5,068		5,000	
Postage	8,071		7,967		10,000	
Professional Services	333,624		352,724		445,300	
Rents/Leases - Equipment	8,826		9,535		10,000	
Repair/Maintenance - Buildings/Grounds			-		500	
Repair/Maintenance - Equipment	366		1,325		23,000	
Repair/Maintenance - Vehicles			-		-	
Small Tools/Instruments	5,321		3,287		44,000	
Software Licensing/Purchase	-		-		27,000	
Total Services and Supplies	\$ 774,095		\$ 587,594		\$ 891,150	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
BUSINESS DEPARTMENT**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Internal Service Fund - Insurance	\$ 38,213	\$ 35,541	\$ 34,000
Equipment and Other Capitalized Items	-	\$ 49,575	-
Total Business Department Expenditures and Encumbrances	<u>\$ 1,771,924</u>	<u>\$ 1,729,571</u>	<u>\$ 2,152,345</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
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 2006/07 Actuals to the FY 2008/09 Adopted Budget.

In the FY 2008/09 Adopted Budget:

The total budget is \$10,006,522 which is an increase of 3.91% of the FY 2007/08 Actual.

Salary, wages and benefits is to increase 11.45% of the 2007/08 Actual.

Service and supplies is to be \$2,946,450.

Internal Service Fund - Insurance is to be \$174,900.

Equipment and other capitalized items are to be \$94,579.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
PARK DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Salaries, Wages and Employee Benefits	\$ 5,578,957	\$ 6,093,155	\$ 6,790,593
Services and Supplies	2,847,923	3,300,041	2,946,450
Internal Service Fund-Insurance	138,954	150,455	174,900
Equipment and Other Capitalized Items	<u>43,526</u>	<u>86,311</u>	<u>94,579</u>
Total Park Department Expenditures and Encumbrances	<u><u>\$ 8,609,360</u></u>	<u><u>\$ 9,629,961</u></u>	<u><u>\$ 10,006,522</u></u>

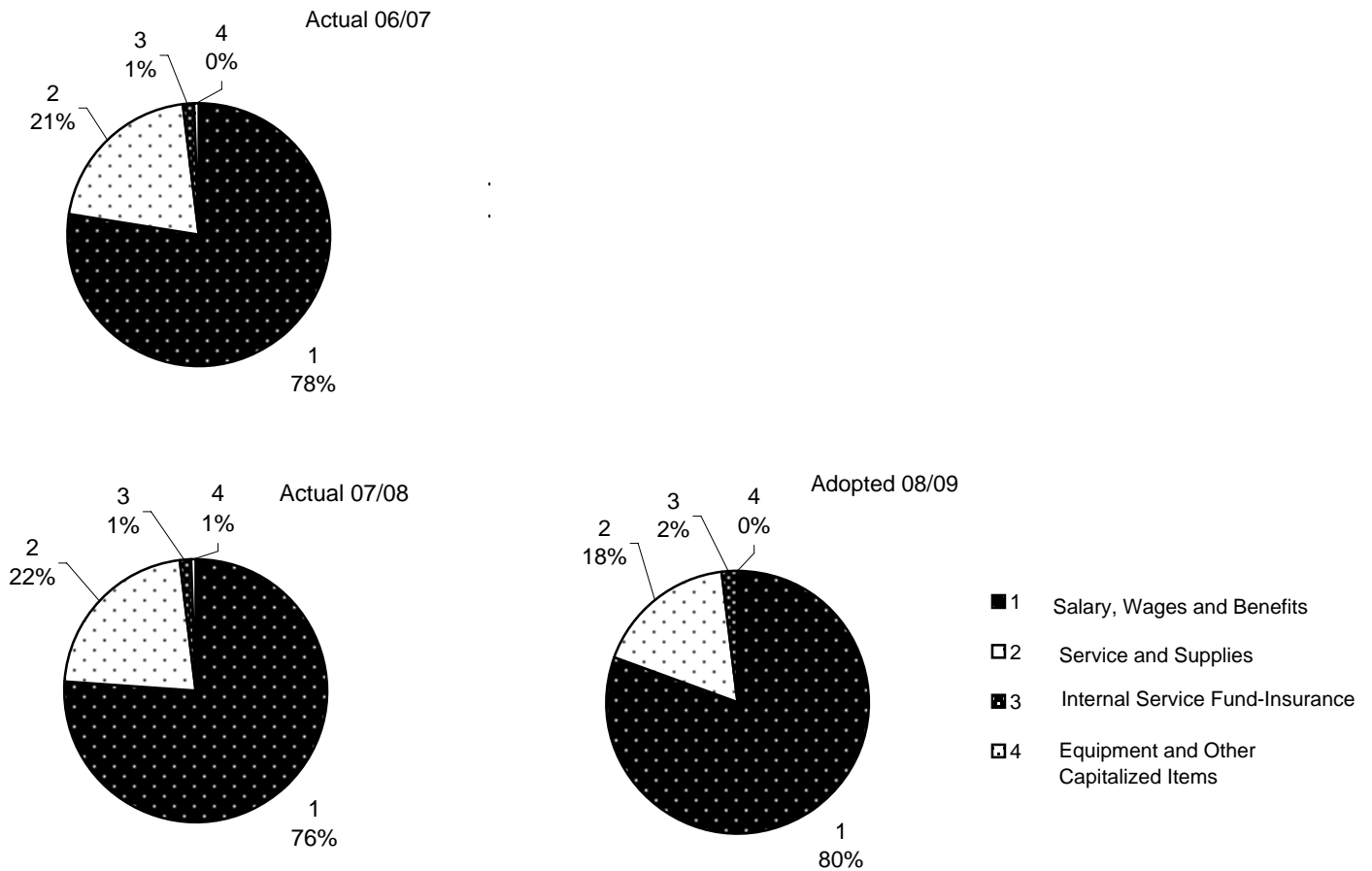
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2006/2007	Head Count	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Superintendent	\$ 105,712	1	\$ 120,850	1	\$ 126,432	1
Op & Dev Supervisor	69,440	1	77,133	1	81,168	1
Secretary I	42,830	1	50,372	1	52,056	1
Clerk I/II	43,008	1	43,576	1	48,432	1
Supervisor-Maintenance/Construction	73,066	1	79,687	1	81,168	1
Senior Maintenance/Construction Worker	129,243	2	132,583	2	137,904	2
Maintenance and Construction Tech I	362,739	8	448,256	8	468,480	8
Maintenance and Construction Tech II	355,793	6	344,825	6	368,928	6
Supervisor of Parks	75,219	1	79,306	1	81,168	1
Senior Caretakers	208,295	4	233,967	4	248,928	4
Caretakers	1,589,139	35	1,674,715	36	1,876,584	37
Senior Equipment Operator	59,289	1	60,939	1	63,576	1
Equipment Operators	139,156	3	144,460	3	163,368	3
Equipment Mechanic	52,652	1	50,424	1	58,560	1
Park Department Staff Overhead Allocation	(53,568)		(53,568)		(58,560)	
Capital Project Direct Labor Cost	(65,007)		(39,488)		(25,000)	
Total Full Time Salaries	\$ 3,187,006	66	\$ 3,448,037	67	\$ 3,773,192	68
Overtime Pay	\$ 22,135		\$ 24,875		\$ 25,900	
Vacation In Lieu Pay	\$ 87,085		\$ 99,115		\$ 80,000	
Holiday Pay	\$ 23,317		\$ 25,591		\$ 23,500	
Wages - Hourly						
Caretakers	\$ 105,178		\$ 120,423		\$ 116,000	
Clerical	20,704		21,074		25,000	
Concession Aides (Kennedy)	115,452		125,609		134,000	
Equipment Mechanic	42,256		32,831		25,000	
General/Proj Manager/Maintenance/Constr	3,276		53,080		48,000	
Park Patrol	93,047		100,786		102,000	
Capital Project Direct Labor Cost	(1,230)		(1,942)		-	
Total Hourly Wages	\$ 378,683		\$ 451,861		\$ 450,000	
Total Salaries and Wages	\$ 3,698,226		\$ 4,049,478		\$ 4,352,592	
Employee Benefits						
Employee Group Insurance	\$ 783,917		\$ 802,017		\$ 930,875	
Retiree Group Insurance			61,208			
Long Term Disability	62,641		71,752		86,566	
Retirement Res/Pickup	629,668		649,065		768,843	
Social Security	291,270		315,366		329,467	
State Unemployment Insurance	230		4,916		10,000	
Workers' Compensation	136,507		146,820		310,000	
Deferred Compensation In Lieu of Medical	12,000		14,100		16,000	
Capital Project Direct Labor Cost	(35,501)		(21,569)		(13,750)	
Total Employee Benefits	\$ 1,880,732		\$ 2,043,676		\$ 2,438,001	
Total Salaries, Wages and Employee Benefits	\$ 5,578,957		\$ 6,093,155		\$ 6,790,593	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2006/2007	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009
Services and Supplies			
Advertising	\$ 300	\$ 875	\$ 1,000
Calcard Fraud Charge	3,302	(3,302)	-
Care of Animals	19,390	19,680	18,000
Chemical		85	
Clothing/Personal Supplies	29,476	26,942	25,000
Communications	39,427	47,685	50,000
Conference Expense	1,226	373	1,000
Education/Staff Training	7,144	15,128	11,500
Electricity	361,962	355,775	400,000
Equipment and Vehicle Registration Fee	-	-	100
Exp. with Donation Money	8,739	1,617	-
Food Supplies	647	1,230	1,000
Gardening Supplies	40,272	25,583	30,000
Gasoline/Operation of Vehicles and Equip.	133,166	168,164	159,000
Household Expense	85,970	84,275	85,000
Membership/Dues/Publications	2,663	2,980	3,000
Mileage/Travel	11,000	13,280	11,000
Miscellaneous	2,818	3,554	500
Natural Gas/Butane	45,985	55,626	41,000
Office Expense	12,920	11,774	10,000
Parking Citation Expenditure	6,434	6,096	4,000
Postage	150	17	50
Professional Services	90,667	93,871	111,300
Rents/Leases - Buildings/Grounds	8,870	(10,637)	12,000
Rents/Leases - Equipment	17,801	24,781	15,000
Repair/Maintenance - Buildings/Grounds	841,191	972,181	755,500
Repair/Maintenance - Equipment	104,989	117,520	105,000
Repair/Maintenance - Vehicles	89,490	113,107	61,500
Rubbish Disposal	166,908	198,454	200,000
Small Tools/Instruments	38,825	57,609	50,000
Snack Bar Resale Item Purchases	31,157	33,672	33,000
Snack Bar Supplies (Kennedy)	1,437	3,530	2,000
Water	643,597	858,517	750,000
Total Services and Supplies	\$ 2,847,923	\$ 3,300,041	\$ 2,946,450
Internal Service Fund - Insurance	\$ 138,954	\$ 150,455	\$ 174,900
Equipment and Other Capitalized Items	\$ 43,526	\$ 86,311	\$ 94,579
Total Park Department Expenditures and Encumbrances	\$ 8,609,360	\$ 9,629,961	\$ 10,006,522

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
RECREATION DEPARTMENT**



This chart shows the operating expenses for the Recreation Department from the FY 2006/07 Actuals to the FY 2008/09 Adopted Budget.

In the FY 2008/09 Adopted Budget:

The total budget is \$7,950,626 which is a decrease of 5.51% from the FY 2007/08 Actual.

Salary, wages and benefits is to increase by 0.04% from the 2007/08 Actual.

Service and supplies is to decrease by 23.95% from the FY 2007/08 Actual.

Internal Service Fund- Insurance to increase by \$22,528 from the FY 2007/08 Actual.

Equipment and other capitalized items are to decrease by \$50,087 from the FY 2007/08 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
RECREATION DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Salaries, Wages and Employee Benefits	\$ 6,112,116	\$ 6,410,725	\$ 6,413,139
Services and Supplies	1,617,648	1,831,017	1,392,487
Internal Service Fund-Insurance	115,230	122,472	145,000
Equipment and Other Capitalized Items	<u>37,652</u>	<u>50,087</u>	<u>-</u>
Total Recreation Department Expenditures and Encumbrances	<u>\$ 7,882,646</u>	<u>\$ 8,414,301</u>	<u>\$ 7,950,626</u>

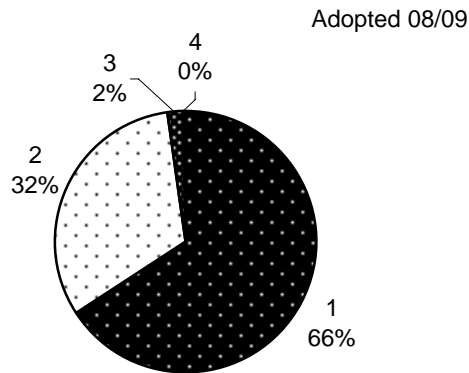
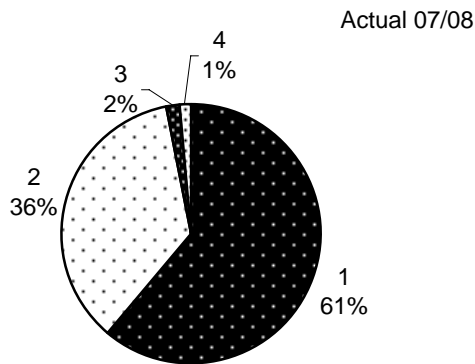
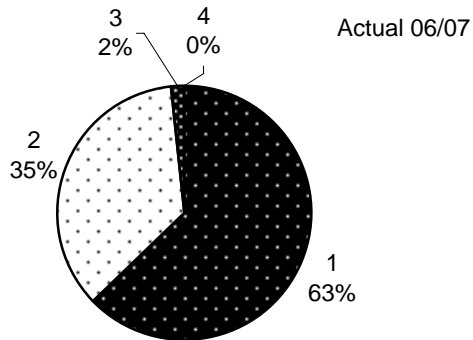
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2006/2007	Head Count	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Superintendent	\$ 111,980	1	\$ 86,170	1	\$ 126,432	1
Recreation Supervisors	422,503	7	440,338	6	537,264	6
Recreation Coordinators I/II	231,100	5	341,408	7	432,036	8
Information System Coordinator	77,136	1	80,814	1	-	0
Senior Outreach Specialist	42,306		45,912	1	-	0
Volunteer Coordinator	49,296		51,768	1	-	0
Ashland Coordinator	41,546		56,406	1	-	0
Matt Jimenez Community Center Coordinator	32,682		37,923	1	-	0
Supervising Secretary	56,259	1	59,101	1	59,592	1
Clerk III	45,608	1	41,484	1	50,964	1
Clerk I/II	34,479	1	39,495	1	43,944	1
Senior Maintenance & Construction Worker	61,252	1	65,841	1	68,952	1
Maintenance & Construction Technician I	54,111	1	55,114	1	58,560	1
Supervisor of Custodians	60,684	1	64,164	1	65,676	1
Senior Custodian	48,675	1	50,753	1	54,348	1
Custodians	336,574	8	319,022	8	375,552	8
Capital Project Direct Labor Cost	(330)		(1,071)		-	
Total Full Time Salaries	\$ 1,705,861	29	\$ 1,834,642	34	\$ 1,873,320	30
Overtime Pay	\$ 10,539		\$ 12,500		\$ 9,965	
Vacation In Lieu Pay	\$ 98,225		\$ 68,700		\$ 60,000	
Holiday Pay	\$ 18,627		\$ 8,963		\$ 19,460	
Wages - Hourly						
Adult Sports	\$ 248,614		\$ 269,396		\$ 237,900	
Arts & Crafts	55,326		59,110		65,000	
Ashland Coordinator	4,949		5,100		5,500	
Building Attendants	40,645		40,026		50,923	
Camping	70,051		77,098		98,106	
Clerical	52,710		64,080		47,740	
Custodial	31,047		40,354		36,000	
Dance	51,790		46,791		36,000	
Drama	179,103		167,097		185,400	
Disabled	138,403		140,395		153,000	
Fitness	1,184		4,648		20,000	
Information System Technician	20,320		17,323		-	
Instructional Sports-Gymnastics	72,862		79,406		86,000	
Instructional Sports-Tennis	32,386		24,734		42,436	
Martial Arts	-		790		2,000	
Matt Jimenez Community Center	214,460		206,117		34,000	
Naturalist	222,867		198,810		212,200	
Photography	44,010		44,978		45,600	
Playgrounds	73,190		74,701		96,000	
Recreation Innovation Program	-		113,228		-	
Senior Adults	136,659		136,176		145,000	
Special Interest	2,586		1,127		2,500	
Swim Centers	565,194		600,057		527,267	
Teenage Programs	54,441		52,505		50,000	
Tot Time	76,539		66,406		85,000	
YEP/21st Century Grant	89,002		-		-	
Youth Sports	30,462		26,823		37,131	
Capital Project Direct Labor Cost	(125)		(176)		-	
Total Hourly Wages	\$ 2,508,673		\$ 2,557,101		\$ 2,300,703	
Enterprise Instructors	\$ 443,659		\$ 476,751		\$ 505,041	
Total Salaries and Wages	\$ 4,785,584		\$ 4,958,656		\$ 4,768,489	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2006/2007	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009
Employee Benefits			
Employee Group Insurance	\$ 479,042	\$ 510,096	\$ 617,000
Retiree Group Insurance		48,846	
Long Term Disability	30,701	35,646	39,650
Retirement Res/Pickup	350,062	361,018	393,300
Social Security	347,765	358,541	390,450
State Unemployment Insurance	8,138	3,184	20,000
Workers' Compensation	98,374	118,026	167,250
Deferred Compensation In Lieu of Medical	12,640	17,340	17,000
Capital Project Direct Labor Cost	(191)	(627)	-
Total Employee Benefits	\$ 1,326,532	\$ 1,452,069	\$ 1,644,650
Total Salaries, Wages and Employee Benefits	\$ 6,112,116	\$ 6,410,725	\$ 6,413,139
Services and Supplies			
Advertising & Dist. Resources	\$ 106,239	\$ 81,747	\$ 95,000
Bingo	24,280	24,165	24,000
Boutique	4,781	5,189	4,000
Care of Animals	1,728	938	34,800
Certified Training Material		10,340	
Chemicals	33,154	25,735	64,000
Clothing/Personal Supplies	11,645	3,147	5,500
Communications	36,437	36,945	50,000
Conference Expense	4,546	4,939	4,000
Credit Card Charges and Fees	62,023	54,365	60,000
Education/Staff Training	9,791	12,711	6,000
Electricity	77,926	76,700	56,000
Exp. with Donation Money	161,662	178,461	-
Food Supplies	62,967	78,896	69,544
Gasoline/Operation of Vehicle and Equip.	7,957	11,540	8,100
Gift Shop Resale Purchases	4,623	7,603	5,200
Household Expenses	123,761	129,823	102,948
Membership/Dues/Publications	4,456	3,439	5,000
Mileage/Travel	35,440	42,833	46,590
Miscellaneous Expense	1,883	2,477	200
Natural Gas/Butane	125,686	136,210	60,000
Office Expense	49,150	47,171	53,050
Postage	22,412	19,290	33,000
Professional Services	196,829	228,148	204,400
Rents/Leases - Buildings/Grounds	3,666	2,880	17,000
Rents/Leases - Equipment	41,673	48,064	50,250
Rents/Leases - Vehicles	8,101	6,028	9,000
Repair/Maintenance - Buildings/Grounds	36,314	35,415	30,000
Repair/Maintenance - Equipment	46,396	40,686	38,100
Repair/Maintenance - Vehicles	5,678	3,233	4,450
Rubbish Disposal	2,690	3,704	-
Small Tools/Instruments	41,314	95,819	17,800
Software Licensing/Purchase	21,529	65,747	-
Special Services/Supplies	203,199	259,551	199,550
Theft/Loss	-	(5)	5
Water	37,713	47,083	35,000
Total Services and Supplies	\$ 1,617,648	\$ 1,831,017	\$ 1,392,487
Internal Service Fund - Insurance	\$ 115,230	\$ 122,472	\$ 145,000
Equipment and Other Capitalized Items	\$ 37,652	\$ 50,087	-
Total Recreation Department Expenditures and Encumbrances	\$ 7,882,646	\$ 8,414,301	\$ 7,950,626

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
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 for the FY 2006/07 Actuals to FY 2008/09 Adopted Budget.

In the FY 2008/09 Adopted Budget:

Total Operating Expenditures is \$3,966,919 an increase of 10.25% of the FY 2007/08 Actual.

Salary, wages and benefits is \$2,608,519 which is an increase of 18.39% of the FY2007/08 Actual.

Service and supplies is to decrease by 1.00% of the FY 2007/08 Actual.

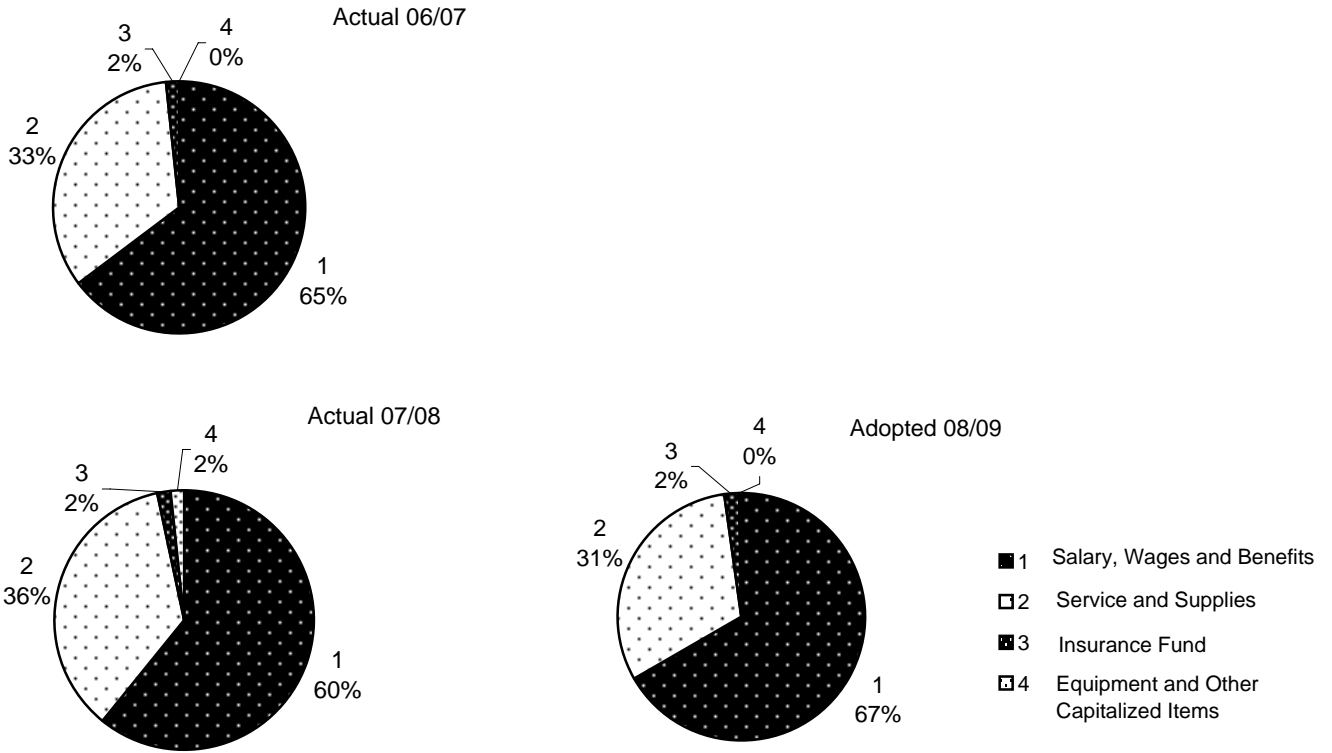
Internal Service Fund - Insurance is to increase by \$13,365 of the FY 2007/08 Actual.

Equipment and other capitalized items expenditure is to decrease by \$36,918 of the FY 2007/08 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Salaries, Wages and Employee Benefits	\$ 2,111,158	\$ 2,203,376	\$ 2,608,519
Services and Supplies	1,190,351	1,283,669	1,270,800
Internal Service Fund-Insurance	57,615	59,235	72,600
Equipment and Other Capitalized Items	-	51,918	15,000
Total Golf Department Expenditures and Encumbrances	<u>\$ 3,359,124</u>	<u>\$ 3,598,198</u>	<u>\$ 3,966,919</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT
SKYWEST GOLF COURSE**



This chart indicates the operating expenditures for the Skywest Golf Course from the Actuals of FY 2006/07 to the Adopted Budget of FY 2008/09.

In the FY2008/09 Adopted Budget:

The total Operating Expenditure is \$2,520,736, an increase of 7.31% from the FY 2007/08 Actual.
 Salary, wages and benefits is to be \$1,677,636, an increase of 17.58% of FY 2007/08 Actual.
 Service and supplies is to decrease by 6.42% from the FY 2007/08 Actual.
 Internal Service Fund - Insurance is to be \$47,300.
 Equipment and other capitalized items will be \$7,500.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT - SKYWEST GOLF COURSE
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Salaries, Wages and Employee Benefits	\$ 1,404,619	\$ 1,426,857	\$ 1,677,636
Services and Supplies	724,347	842,352	788,300
Internal Service Fund-Insurance	37,280	37,985	47,300
Equipment and Other Capitalized Items	-	41,791	7,500
Total Skywest Golf Course Expenditures and Encumbrances	<u>\$ 2,166,246</u>	<u>\$ 2,348,985</u>	<u>\$ 2,520,736</u>

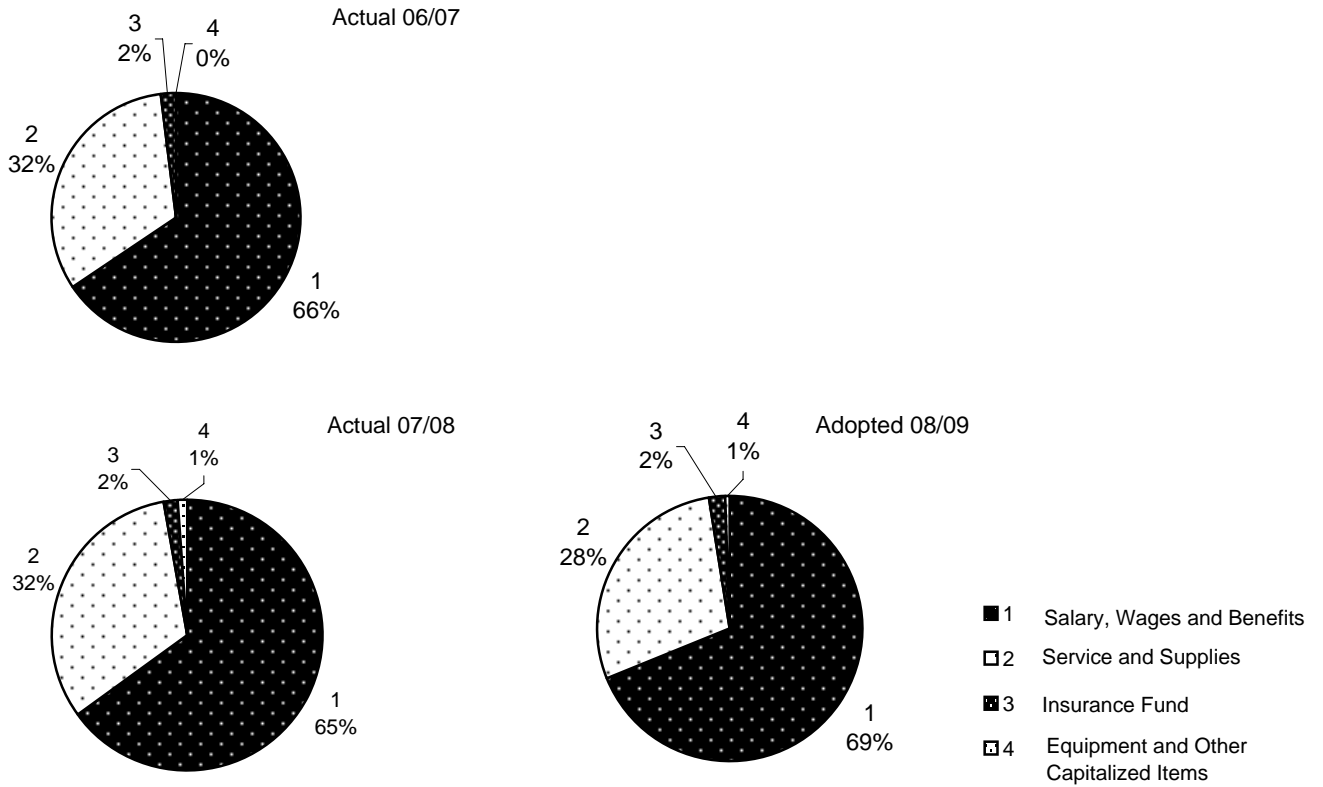
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2006/2007	Head Count	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	\$ 73,787	2/3	\$ 79,605	2/3	\$ 80,609	2/3
Golf Course Supervisor	49,995	2/3	54,027	2/3	54,383	2/3
Senior Golf Course Caretaker	60,219	1	61,286	1	63,960	1
Golf Course Caretakers	286,587	6	301,364	6	336,144	6
Equipment Mechanic	35,652	2/3	38,631	2/3	39,235	2/3
Golf Course Coordinator	36,009	1	44,127	1	50,496	1
Capital Project Direct Labor Cost	(3,293)		(5,224)		-	
Total Full Time Salaries	\$ 538,956	10	\$ 573,816	10	\$ 624,827	10
Overtime Pay	\$ 6,094		\$ 7,081		\$ 10,400	
Vacation In Lieu Pay	\$ 24,963		\$ 26,363		\$ 16,000	
Holiday Pay	\$ 9,952		\$ 8,986		\$ 10,100	
Wages - Hourly						
Greens keepers & Watermen	\$ 81,954		\$ 74,828		\$ 127,000	
Driving Range	73,017		77,074		80,000	
Starter/Pro Shop	61,278		50,402		69,000	
Equipment Mechanic	19,579		18,271		20,000	
Capital Project Direct Labor Cost	(76)		(947)		-	
Total Hourly Wages	\$ 235,752		\$ 219,628		\$ 296,000	
District Overhead						
Business Department Staff Overhead Allocation	\$ 121,440		\$ 122,760		\$ 148,449	
Park Department Staff Overhead Allocation	35,892		35,892		39,235	
Total District Overhead	\$ 157,332		\$ 158,652		\$ 187,684	
Enterprise Instructors	-		-		-	
Total Salaries and Wages	\$ 973,049		\$ 994,526		\$ 1,145,011	
Employee Benefits						
Employee Group Insurance	\$ 204,629		\$ 180,789		\$ 245,025	
Retiree Group Insurance			16,457			
Long Term Disability	12,365		12,452		12,500	
Retirement Res/Pickup	119,585		121,408		124,500	
Social Security	70,251		72,572		82,600	
State Unemployment Insurance	887		4		2,000	
Workers' Compensation	25,149		31,897		66,000	
Deferred Compensation In Lieu of Medical	600		-		-	
Capital Project Direct Labor Cost	(1,896)		(3,249)		-	
Total Employee Benefits	\$ 431,570		\$ 432,331		\$ 532,625	
Total Salaries, Wages and Employee Benefits	\$ 1,404,619		\$ 1,426,857		\$ 1,677,636	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Services and Supplies			
Advertising & Dist. Resources	\$ 5,459	\$ 6,083	\$ 4,000
Bank Charges	-	-	-
Clothing/Personal Supplies	2,664	2,618	4,000
Communications	10,509	10,097	13,000
Conference Expense	384	339	2,000
Credit Card Charges and Fees	26,407	17,651	25,000
Driving Range Supplies	6,869	8,896	15,000
Education/Staff Training	1,385	2,998	2,000
Electricity	56,232	55,218	60,000
Exp. with Donation Money	5,280	5,073	-
Gardening Supplies	49,079	70,032	75,000
Gasoline/Operation of Vehicle and Equip.	23,021	28,528	24,000
Golf Course Supplies	7,011	12,841	12,000
Household Expenses	14,344	14,588	17,000
Membership/Dues/Publications	2,226	2,414	2,000
Mileage/Travel	6,276	6,354	5,000
Miscellaneous Expenses	1,163	1,411	-
Natural Gas/Butane	2,046	2,449	3,000
Office Expense	4,448	5,509	8,000
Pro Shop Resale Purchase	44,466	50,905	43,000
Professional Services	11,726	8,798	17,100
Rents/Leases - Buildings/Grounds	151,378	192,179	176,200
Rents/Leases - Equipment	16,634	16,006	21,000
Repair/Maintenance - Buildings/Grounds	137,168	152,647	115,500
Repair/Maintenance - Equipment	38,226	47,389	48,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	14,897	19,475	20,000
Small Tools/Instruments	25,503	31,584	7,000
Theft Loss	320	-	1,000
Water	59,224	70,269	68,000
Total Services and Supplies	\$ 724,347	\$ 842,352	\$ 788,300
Internal Service Fund - Insurance	\$ 37,280	\$ 37,985	\$ 47,300
Equipment and Other Capitalized Items	-	\$ 41,791	\$ 7,500
Total Skywest Golf Course Expenditures and Encumbrances	\$ 2,166,246	\$ 2,348,985	\$ 2,520,736

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
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 2006/07 to the Adopted Budget of FY 2008/09.

In the FY2008/09 Adopted Budget:

- The total Operating Budget is \$1,120,408, an increase of 17.3% of the FY 2007/08 Actual.
- Salary, wages and benefits is to be \$772,708, an increase of 24.67% of the FY2007/08 Actual.
- Service and supplies is to increase by 3.38% of the FY 2007/08 Actual.
- Internal Service Fund - Insurance is to increase by \$3,818 from the FY 2007/08 Actual.
- Equipment and other capitalized item expenditure is \$7,500 for the FY 2008/09 Budget.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Salaries, Wages and Employee Benefits	\$ 580,771	\$ 619,802	\$ 772,708
Services and Supplies	287,212	308,855	319,300
Internal Service Fund-Insurance	16,946	17,082	20,900
Equipment and Other Capitalized Items	-	9,460	7,500
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	<u>\$ 884,929</u>	<u>\$ 955,200</u>	<u>\$ 1,120,408</u>

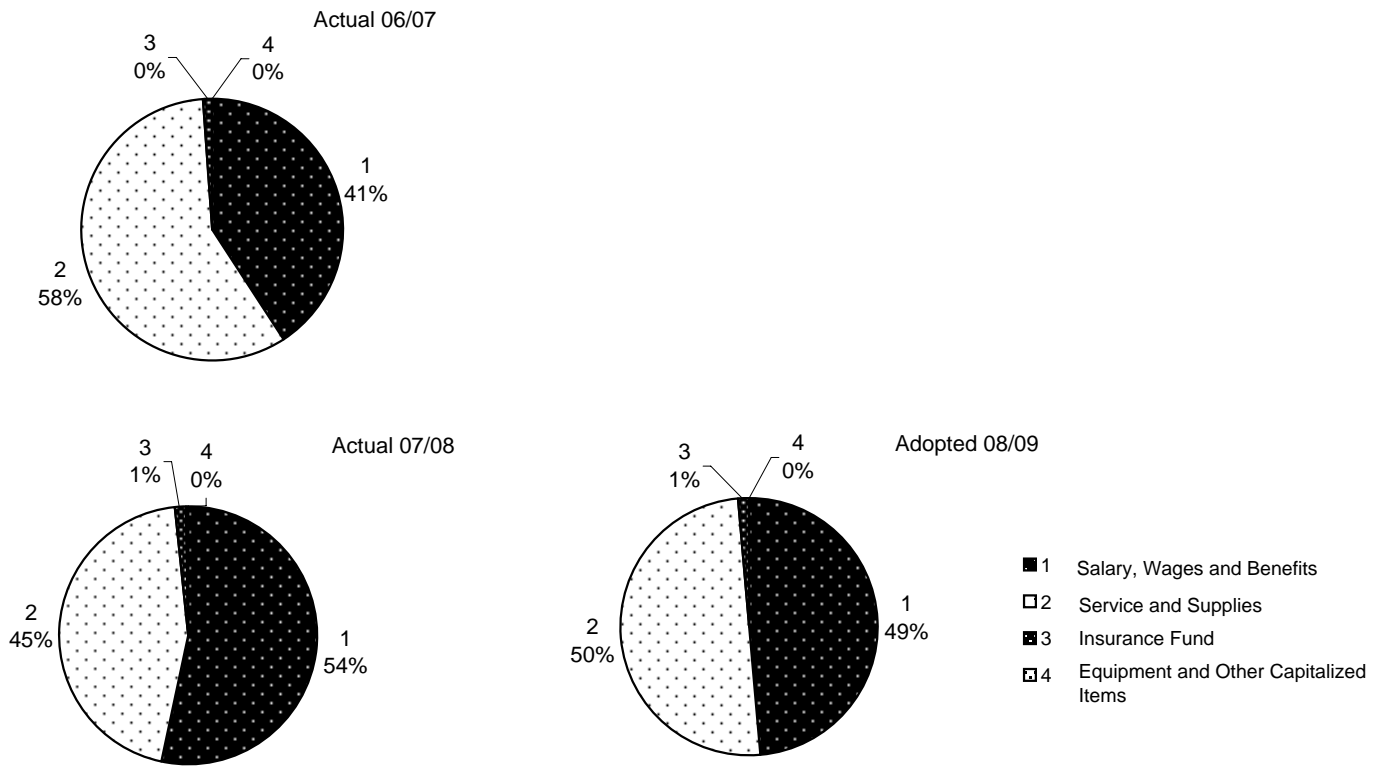
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2006/2007	Head Count	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	\$ 36,854	1/3	\$ 37,167	1/3	\$ 39,703	1/3
Golf Course Supervisor	24,986	1/3	25,281	1/3	27,597	1/3
Senior Golf Course Caretaker	36,385	1	61,266	1	63,960	1
Golf Course Caretakers	109,185	2	105,212	2	113,856	2
Equipment Mechanic	17,916	1/3	17,676	1/3	19,325	1/3
Golf Course Coordinator	46,638	1	48,852	1	50,496	1
Capital Project Direct Labor Cost	(2,888)		-		-	
Total Full Time Salaries	\$ 269,076	5	\$ 295,454	5	\$ 314,937	5
Overtime Pay	\$ 6,312		\$ 360		\$ 5,200	
Capital Project Direct Labor Cost	(1,369)		-		-	
Vacation In Lieu Pay	\$ 2,666		\$ 4,648		\$ 8,000	
Holiday Pay	\$ 5,380		\$ 4,432		\$ 6,400	
Wages - Hourly						
Greens keepers & Watermen	\$ 46,446		\$ 23,810		\$ 60,000	
Driving Range	-		-		-	
Starter/Pro Shop	54,504		58,848		65,000	
Equipment Mechanic	-		1,535		2,000	
Capital Project Direct Labor Cost	(7,881)		-		-	
Total Hourly Wages	\$ 93,069		\$ 84,193		\$ 127,000	
District Overhead						
Business Department Staff Overhead Alloc	\$ 59,808		\$ 60,468		\$ 73,116	
Park Department Staff Overhead Allocatior	17,676		17,664		19,325	
Total District Overhead	\$ 77,484		\$ 78,132		\$ 92,441	
Enterprise Instructors	-		-		-	
Total Salaries and Wages	\$ 452,618		\$ 467,219		\$ 553,978	
Employee Benefits						
Employee Group Insurance	\$ 61,544		\$ 51,793		\$ 72,600	
Retiree Group Insurance			10,488			
Long Term Disability	3,549		4,307		6,330	
Retirement Res/Pickup	36,253		39,612		62,700	
Social Security	24,250		24,374		39,500	
State Unemployment Insurance	522		8,342		4,000	
Workers' Compensation	8,075		11,167		30,600	
Deferred Compensation In Lieu of Medical	1,800		2,500		3,000	
Capital Project Direct Labor Cost	(7,839)		-		-	
Total Employee Benefits	\$ 128,153		\$ 152,584		\$ 218,730	
Total Salaries, Wages and Employee Benefits	\$ 580,771		\$ 619,802		\$ 772,708	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2006/2007	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009
Services and Supplies			
Advertising & Dist. Resources	\$ 3,291	\$ 2,819	\$ 3,000
Bank Charges	-	-	-
Clothing/Personal Supplies	1,504	871	1,000
Communications	4,537	5,090	5,000
Conference Expense	-	-	1,000
Credit Card Charges and Fees	10,376	9,709	13,000
Education/Staff Training	130	135	500
Electricity	67,791	65,862	77,000
Exp. with Donation Money	619	721	-
Gardening Supplies	28,003	32,161	42,000
Gasoline/Operation of Vehicle and Equip.	8,526	8,263	8,000
Golf Course Supplies	7,038	3,161	7,800
Household Expenses	1,742	2,323	2,000
Membership/Dues/Publications	150	145	300
Mileage/Travel	461	543	500
Miscellaneous Expenditure	-	-	-
Natural Gas/Butane	2,410	4,586	4,000
Office Expense	5,168	2,475	3,000
Pro Shop Resale Purchase	27,523	29,166	31,000
Professional Services	5,633	3,611	9,900
Rents/Leases - Buildings/Grounds	-	-	-
Rents/Leases - Equipment	6,415	7,264	5,000
Repair/Maintenance - Buildings/Grounds	45,957	51,117	45,400
Repair/Maintenance - Equipment	25,837	24,524	29,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	8,248	14,277	11,400
Small Tools/Instruments	6,506	9,659	8,000
Theft/Loss	-	-	1,000
Water	19,350	30,373	10,000
Total Services and Supplies	\$ 287,212	\$ 308,855	\$ 319,300
Internal Service Fund - Insurance	\$ 16,946	\$ 17,082	\$ 20,900
Equipment and Other Capitalized Items	-	\$ 9,460	\$ 7,500
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	\$ 884,929	\$ 955,200	\$ 1,120,408

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT
MISSION HILLS OF HAYWARD DRIVING RANGE**



This chart indicates the annual operating expenditures for the Mission Hills of Hayward Driving Range from the Actuals of FY 2006/07 to the Adopted Budget of FY 2008/09.

In the FY2008/09 Adopted Budget:

Total Operating Budget is \$325,775, an increase of 10.8% of the FY 2007/08 Actual.

Salary, wages and benefits is to be \$158,175 an increase of 0.93% of the FY2007/08 Actual.

Service and Supplies is to increase by 23.21% of the FY 2007/08 Actual.

Internal Service Fund - Insurance is to increase by \$232 from the FY 2007/08 Actual.

No equipment and other capitalized items expenditure is budgeted for the FY 2008/09 Budget.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>
Salaries, Wages and Employee Benefits	\$ 125,768	\$ 156,716	\$ 158,175
Services and Supplies	178,792	132,462	163,200
Internal Service Fund-Insurance	3,389	4,168	4,400
Equipment and Other Capitalized Items	<u>-</u>	<u>667</u>	<u>-</u>
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	<u>\$ 307,949</u>	<u>\$ 294,013</u>	<u>\$ 325,775</u>

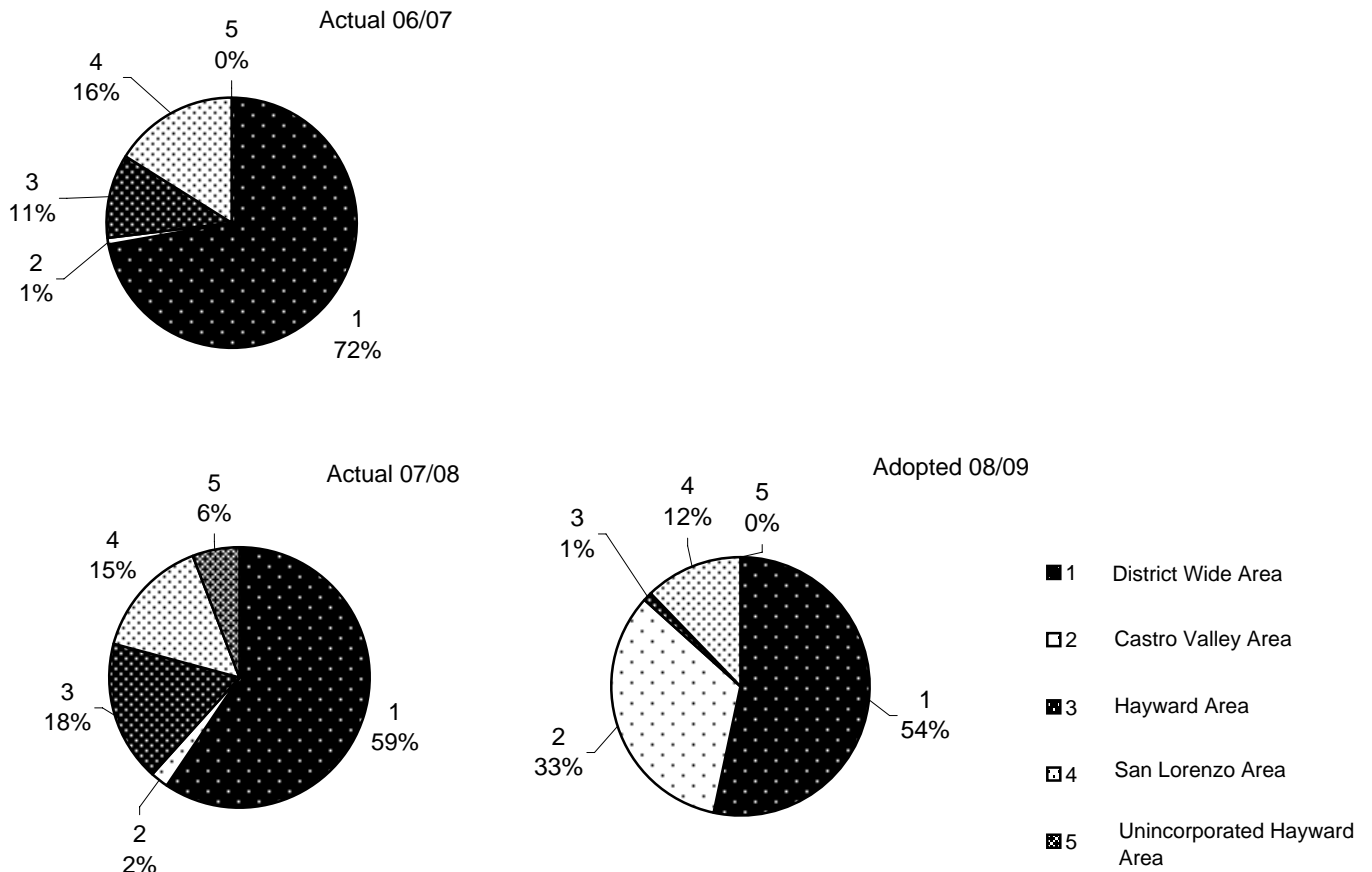
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2006/2007	Head Count	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	-		-		-	
Golf Course Supervisor	-		-		-	
Senior Golf Course Caretaker	-		-		-	
Golf Course Caretakers	-		-		-	
Equipment Mechanic	-		-		-	
Golf Course Coordinator	-		-		-	
Total Full Time Salaries	-		-		-	
Overtime Pay	\$ 1,888		\$ 334		\$ 3,400	
Vacation In Lieu Pay	\$ 210		\$ -		\$ 200	
Holiday Pay	\$ 2,744		\$ 2,971		\$ 2,075	
Wages - Hourly						
Greens keepers & Watermen	\$ 11,393		\$ 21,901		\$ 26,000	
Driving Range	76,445		85,065		89,500	
Starter/Pro Shop	3,423		-		-	
Equipment Mechanic	-		1,612		1,000	
Capital Project Direct Labor Cost	(133)		-		-	
Total Hourly Wages	\$ 91,127		\$ 108,579		\$ 116,500	
District Overhead						
Business Department Staff Overhead Allocation	-		-		-	
Park Department Staff Overhead Allocation	-		-		-	
Total District Overhead	-		-		-	
Enterprise Instructors	\$ 22,602		\$ 32,121		\$ 20,000	
Total Salaries and Wages	\$ 118,572		\$ 144,005		\$ 142,175	
Employee Benefits						
Employee Group Insurance	\$ -		\$ -		\$ -	
Long Term Disability	-		-		-	
Retirement Res/Pickup	-		-		-	
Social Security	4,701		6,073		8,500	
State Unemployment Insurance	-		3,448		1,000	
Workers' Compensation	2,515		3,191		6,500	
Deferred Compensation In Lieu of Medical	-		-		-	
Capital Project Direct Labor Cost	(19)		-		-	
Total Employee Benefits	\$ 7,196		\$ 12,712		\$ 16,000	
Total Salaries, Wages and Employee Benefits	\$ 125,768		\$ 156,716		\$ 158,175	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

	<u>Actual&Encumb FY 2006/2007</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2007/2008</u>
Services and Supplies			
Advertising & Dist. Resources	\$ 3,049	\$ 2,862	\$ 4,000
Clothing/Personal Supplies	588	163	1,000
Communications	2,575	2,556	3,000
Conference Expense	-	-	-
Credit Card Charges and Fees	6,596	6,475	6,800
Driving Range Supplies	26,065	27,562	40,000
Education/Staff Training	-	-	-
Electricity	-	-	-
Exp. with Donation Money	-	-	-
Gardening Supplies	6,322	7,798	9,000
Gasoline/Operation of Vehicle and Equip.	-	-	-
Golf Course Supplies	5,572	481	4,200
Household Expenses	1,716	108	1,200
Membership/Dues/Publications	-	-	100
Mileage/Travel	-	-	-
Miscellaneous Expenses	-	-	-
Natural Gas/Butane	-	-	400
Office Expense	1,156	1,714	2,000
Pro Shop Resale Purchase	77,667	55,801	47,000
Professional Services	2,767	3,611	8,000
Rents/Leases - Buildings/Grounds	-	-	-
Rents/Leases - Equipment	955	1,160	3,500
Repair/Maintenance - Buildings/Grounds	41,310	10,295	21,000
Repair/Maintenance - Equipment	55	2,493	4,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	-	545	-
Small Tools/Instruments	1,761	8,838	6,500
Theft/Loss	597	-	1,000
Water	42	-	-
Total Services and Supplies	\$ 178,792	\$ 132,462	\$ 163,200
Internal Service Fund - Insurance	\$ 3,389	\$ 4,168	\$ 4,400
Equipment and Other Capitalized Items	-	\$ 667	-
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	\$ 307,949	\$ 294,013	\$ 325,775

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
CAPITAL OUTLAY COST AND ENCUMBRANCES BY AREA**



This chart indicates the total Capital Outlay expenditures and encumbrances from the Actuals of FY 2006/07 to the FY 2008/09 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 FY2008/09 Adopted Budget, total capital outlay cost is \$1,522,766.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
CURRENT YEAR CAPITAL OUTLAY FUND
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2006/2007	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009
<u>Current Year Income</u>			
Transfer from General Fund	\$ 2,058,920	\$ 1,167,771	\$ 1,522,766
Donations	17,809		
Interest Income	13,337	11,485	
City Block Grant	43,124	79,346	
County Block Grant	20,159	461,679	
State Grants	-	1,300,000	
Other Agency Grants	-	-	
Disaster Recovery	87,194	-	
Alameda County Redevelopment Fund		1,140	
City of Hayward Redevelopment Fund	818,035	4,147,128	
City Land Dedication In Lieu Fees	75,000	675,000	75,000
County Land Dedication In Lieu Fees	132,151	249,634	240,000
Others	442	177,359	
Total Current Year Income	\$ 3,266,172	\$ 8,270,542	\$ 1,837,766
<u>Prior Year Funding Brought Forward</u>			
Transfer from General Fund	\$ 566		
Park Maintenance Assessment Projects.	-		
Total Prior Year Fund Brought Forward	\$ 566	\$ -	\$ -
Total Income	\$ 3,266,738	\$ 8,270,542	\$ 1,837,766
<u>Current Year Expenditure and Encumbrances</u>			
Capital Project Fund	\$ 3,266,738	\$ 8,270,542	\$ 1,837,766
Park Maintenance Assessment Fund Interest Encumbrance			
Promissory Note Redemption Fund Interest Encumbrance			
Total Current Year Expenditure and Encumbrances	\$ 3,266,738	\$ 8,270,542	\$ 1,837,766

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOTPED BUDGET 2008/2009**

CURRENT YEAR CAPITAL OUTLAY FUND

EXPENDITURES AND ENCUMBRANCES

F/Y 2007/08 Adopted Budget	\$ 3,593,174
F/Y 2007/08 Actual	\$ 8,270,542
F/Y 2008/09 Adopted Budget	\$ 1,837,766

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 2007/08 actual expenditures and encumbrances reflected an increase of \$4,677,368 from the FY 2007/08 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 2007/08 are listed in the following pages.

3. The FY 2008/09 Adopted Budget reflects a decrease of \$6,432,776 from the FY 2007/08 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 Golf course vehicles and other District vehicles. Details are listed on the following pages.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
CAPITAL OUTLAY FUND
SUMMARY OF REVENUE AND EXPENDITURES BY AREA**

<u>AREA</u>	<u>Projected Revenue</u>	<u>Projected Exp</u>	<u>Projected Net Project Cost</u>
District Wide	\$ 115,000	\$ 927,766	\$ 812,766
Castro Valley Area	200,000	705,000	505,000
Hayward Area	-	20,000	20,000
San Lorenzo Area	-	185,000	185,000
Unincorporated Hayward Area	-	-	-
TOTAL CAPITAL PROJECTS	<u>\$ 315,000</u>	<u>\$ 1,837,766</u>	<u>\$ 1,522,766</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT**

	Project Prior Year Balance				FY 2007/2008 Actuals				FY 2007/2008 Revised Budget			Adopted Budget FY 2008/2009		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
District Wide Area														
Notes Payment														
>MHH Golf Course Principal		\$ 950,000		\$ 950,000		\$ 135,000		\$ 135,000		\$ 135,000	\$ 135,000		\$ 140,000	\$ 140,000
>MHH Golf Course Interest (1)		1,117,044		1,117,044		84,056		84,056		91,875	91,875		85,000	85,000
>MHH Driving Range Principal		223,045		223,045		41,228		41,228		41,228	41,228		43,104	43,104
>MHH Driving Range Interest		250,636		250,636		15,694		15,694		15,694	15,694		13,818	13,818
Honeywell Alarm System														
>Capital Lease Principal		57,174		57,174		16,257		16,257		16,265	16,265			
>Capital Lease Interest		9,754		9,754		465		465		466	466			
Textron Golf Vehicle Capital Lease (2)														
>Skywest Principal		137,442		137,442		42,218		42,218		42,218	42,218		58,612	58,612
>Skywest Interest		27,743		27,743		9,993		9,993		9,993	9,993		16,595	16,595
>MHH Golf Course Principal		24,762		24,762		7,631		7,631		7,631	7,631		10,719	10,719
>MHH Golf Course Interest		5,037		5,037		1,826		1,826		1,826	1,826		3,039	3,039
>MHH Driving Range Principal		10,260		10,260		3,211		3,211		1,948	1,948		3,163	3,163
>MHH Driving Range Interest		1,332		1,332		493		493		97	97		818	818
Vehicle Capital Lease														
>Principal													73,730	73,730
>Interest													19,293	19,293
>Maintenance													9,875	9,875
Adobe Center Park														
>Park Development		71,990	10,400	82,390		16,814	155,200	172,014	628,000	800,000	172,000			
>Bocce Ball Court												40,000	40,000	-
Botany Grounds Park														
>Koi Pond Filtration System Upgrade						127,621		127,621		75,000	75,000			
Castro Valley Swim Center														
>Swim Center Re-plaster													50,000	50,000
District Administration Office														
>Automatic Gate-In House Project						10,223		10,223						
>Electric Upgrade		3,700	1,375	5,075		7,272	66,116	73,388		65,000	65,000			
>Roof Repair		120,650	-	120,650		0		-						
Douglas Morrisson Theatre														
>Lighting Upgrade		256,610		256,610		4,131		4,131						
>Air Conditioning Upgrade						24,506		24,506		25,000	25,000			
Greenbelt Trails														
>Others, St. of CA OES-FEMA	33,344		33,344	-				-						
>Ward Creek Trail	19,075	7,150	11,925	-		0		-						
>Phase II of Ward Creek Trail, Memorial and East Ave Trail	15,600		15,600	-				-						
>Memorial Park	19,175	8,950	10,225	-		0		-						
Hayward High Swim Center														
>Demolition		463		463		28,795		28,795		27,000	27,000			

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Project Prior Year Balance				FY 2007/2008 Actuals				FY 2007/2008 Revised Budget			Adopted Budget FY 2008/2009		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
Hayward Plunge														
>Dehumidifier		14,879	90,712	105,591		0		-						
>Lobby Roof		11,533		11,533		0		-						
Hayward Senior Center														
>Restroom ADA Upgrade													220,000	220,000
Kenneth C. Aitken Senior Center														
>Window Coverings													5,000	5,000
Mission Hills of Hayward Golf Course														
>Parking Lot													95,000	95,000
Mt. Eden Swim Center														
>Roof		26,573		26,573		0		-						
>Tot Pool Re-plaster													20,000	20,000
>Gel Coating for Slide													20,000	20,000
Richard Sheridan Plaza														
>In House Development						25,474		25,474						
Rowell Ranch														
>Building Extension		15,700		15,700		397		397						
Skywest Golf Course In Lieu Fee	75,000			(75,000)	75,000			(75,000)	75,000		(75,000)	75,000		(75,000)
Skywest Golf Course														
>Putting Greens (5 Greens)		20,990		20,990	400,000	488,399		88,399	400,000	470,000	70,000			
Skywest Golf Course Building														
>Tournament Structure		298,601		298,601		58,099		58,099						
>Tournament Pavilion Side Panels						113,304	14,130	127,434		150,000	150,000			
>Railings						7,952		7,952						
Shoreline Property														
> Levee Repair and Bridge Retrofit	53,296	53,560		264				-						
Shoreline Property														
>SFO Mitigation	170,180	107,980	65,920	3,720		0		-						
Sorensdale Recreation Center														
>ADA Upgrade						125,595		125,595	145,000	145,000	-			
Swim Center Liquid Chlorine Conversion														
>Hayward Plunge Swim Center						13,755	2,659			14,000				
>Sunset Swim Center						13,755	2,659			14,000				
>Castro Valley Swim Center						18,284	3,162			14,000				
>Arroyo Swim Center						18,284	3,162			14,000				
>Mt. Eden Swim Center						14,385	2,729			14,000				
Total Swim Centers								92,834			70,000			

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Project Prior Year Balance				FY 2007/2008 Actuals				FY 2007/2008 Revised Budget			Adopted Budget FY 2008/2009		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
Total District Wide Area	\$ 385,670	\$ 3,833,557	\$ 239,501	\$ 3,687,388	475,000	1,475,119	249,817	\$ 1,249,936	\$ 1,248,000	\$ 2,191,241	\$ 943,241	\$ 115,000	\$ 927,766	\$ 812,766
Castro Valley Area														
Bay Trees Park														
>Picnic Area Renovation		\$ 12,415		\$ 12,415	11,711	1,326		\$ (10,385)						
>Tennis Court Resurfacing													\$ 20,000	\$ 20,000
Castro Valley Community Center														
>Kitchen Upgrade						3,210	16,789	19,999		20,000	20,000			
>Parking Lot Future Project													50,000	50,000
Castro Valley Community Park														
>Tennis Court Resurfacing													30,000	30,000
>Water Recycling System													200,000	200,000
Castro Valley Creek Park		7,556		7,556		13,842	16,988	30,830				200,000	350,000	150,000
Kenneth C. Aitken Community Center														
>Playground Renovation						3,600	900	4,500		10,000	10,000		50,000	50,000
>Window Coverings													5,000	5,000
Total Castro Valley Area	\$ -	\$ 19,971	\$ -	\$ 19,971	11,711	21,978	34,677	\$ 44,944	\$ -	\$ 30,000	\$ 30,000	\$ 200,000	\$ 705,000	\$ 505,000

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Project Prior Year Balance				FY 2007/2008 Actuals				FY 2007/2008 Revised Budget			Adopted Budget FY 2008/2009		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
Hayward Area														
Cannery Park Master Plan	\$ 839,490	\$ 1,147,670	\$ 460	\$ 308,640	\$ 4,112,298	\$ 3,904,280		\$ (208,018)						
Cannery Park														
>Park Development										\$ 84,000	\$ 84,000			
J. A. Lewis Park														
>Park Development	223,190	270,231		47,041	200,000	761,112		561,112	200,000	757,000	557,000			
Stoney Brook Park														
>Tennis Court Resurfacing													\$ 20,000	\$ 20,000
Weekes Community Center														
>Kitchen Upgrade							20,000	20,000		20,000	20,000			
Total Hayward Area	\$ 1,062,680	\$ 1,417,901	\$ 460	\$ 355,681	4,312,298	4,665,392	20,000	\$ 373,094	\$ 200,000	\$ 861,000	\$ 661,000	\$ -	\$ 20,000	\$ 20,000

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Project Prior Year Balance				FY 2007/2008 Actuals				FY 2007/2008 Revised Budget			Adopted Budget FY 2008/2009		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
San Lorenzo Area														
Fairmont Drive Linear Park		\$ 20,680		\$ 20,680	\$ 80,000	\$ 74,356		\$ (5,644)						
Hillcrest Knolls Park		271,357		271,357	298,433	27,196		(271,237)						
Holland Park														
>Land Acquisition		237,841		237,841	1,482,542	1,315,819		(166,723)	-	\$ 100,000	\$ 100,000			
>Land Cleanup		3,892	61,921	65,813		0	100,000	100,000						
Meek Park														
>Meek Park West Terrace		20,800	2,046	22,846		2,180	6,000	8,180						
>Park Development										15,000	15,000		\$ 185,000	\$ 185,000
San Lorenzo Community Center														
>Duct Work		49,849		49,849		0		-						
>Kitchen Upgrade						1,300	18,700	20,000		20,000	20,000			
Total San Lorenzo Area	\$ -	\$ 604,419	\$ 63,967	\$ 668,386	1,860,975	1,420,851	124,700	\$ (315,424)	\$ -	\$ 135,000	\$ 135,000	\$ -	\$ 185,000	\$ 185,000

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2008/2009
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Project Prior Year Balance				FY 2007/2008 Actuals				FY 2007/2008 Revised Budget			Adopted Budget FY 2008/2009		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
Unincorporated Hayward Area														
San Felipe Community Center														
>Kitchen Upgrade					\$ -	\$ 18,222		\$ 18,222	\$ -	\$ 20,000	\$ 20,000			
>Restroom ADA Upgrades					138,214	225,370	15,296	102,452	175,000	230,000	55,000			
Total Unincorporated Hayward Area	\$ -	\$ -	\$ -	\$ -	\$ 138,214	\$ 243,592	\$ 15,296	\$ 120,674	\$ 175,000	\$ 250,000	\$ 75,000	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 1,448,350	\$ 5,875,848	\$ 303,928	\$ 4,731,426	6,798,198	7,826,932	444,490	\$ 1,473,224	\$ 1,623,000	\$ 3,467,241	\$ 1,844,241	\$ 315,000	\$ 1,837,766	\$ 1,522,766

(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.

Prior Year Capital Project PO Listing as of Jun 30, 2008

<u>PO#</u>	<u>Capital Project</u>	<u>Amount</u>
R0000370	Balance on Multi Year	\$ 43,042.69
R0000370	Incrs PO	19,811.00
R0000370	Add back PO Bal Fossil	66.36
R0000370	Incrs PO	1,500.00
R0001433	Monitoring Report	1,500.00
	Total Hayward Shoreline San Francisco International Airport Mitigation	\$ 65,920.05
R0001176	Design Proposal	\$ 2,046.00
	Meek Park West Terrace Recep. Area	\$ 2,046.00
R0001226	Plans & Specs	\$ 445.02
	Redevelopment of Cannery Park	\$ 445.02
R0001484	OES/FEMA FY06/07 Funds Received	\$ 33,344.00
R0001607	Ward Creek Trail Section	11,925.00
R0001608	Consultation, Permitting Phase II	15,600.00
R0001609	Investigation-Memorial Park	10,225.00
	Greenbelt Trails Project	\$ 71,094.00
R0001450	FY07 Dehumidification Budget	\$ 50,202.14
R0001719	Hayward Plunge Dehumidification	40,500.00
	Hayward Plunge	\$ 90,702.14
R0001399	Architectural Design/Document FY07 Budget	\$ 10,420.71
	Adobe Park	\$ 10,420.71
R0001458	Electrical Engineering Service FY07 Budget	\$ 1,350.00
	District Administration Office	\$ 1,350.00
R0001724	Holland Park	\$ 8,100.00
R0001752	Holland Park	53,829.86
	Total Holland Park	\$ 61,929.86
	Total Prior Year Capital Project Fund Reserved	\$ 303,907.78