



# **Preliminary Budget 2009/2010**

**Hayward Area Recreation and Park District**

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
TABLE OF CONTENTS**

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

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY OPERATING BUDGET 2009/2010  
TABLE OF CONTENTS**

**CAPITAL OUTLAY BUDGET**

- Capital Outlay Expenditures by Area Graph ..... C1
- Summary of Income and Expenditures ..... C2
- Explanation of Projects..... C3-C4
- Summary of Revenue and Expenditures by Area ..... C5
- Detail of Revenue and Expenditures by Area ..... C6-C12

**APPENDIX**

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

May 12, 2009

Fellow Citizens:

This fiscal year 2009/2010 Preliminary Budget was adopted by the Board of Directors on May 11, 2009, and is hereby made available for public inspection as directed by Article V, Section I of the District's Bylaws and the Public Resources Code of the State of California.

The State of California's Educational Revenue Augmentation Fund (ERAF), signed into law in 1992, mandates a major portion of our District's property tax revenue be transferred to finance public schools. In fiscal year 2008/2009, forty-three cents of every dollar, or \$12 million of the Hayward Area Recreation and Park District's property tax dollars, will have been transferred to the State. And, through June 30, 2009, more than \$124 million will have been transferred to the State over the years.

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

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

On April 6, 2009 and April 27, 2009, the Board of Directors and District Staff met in Budget Work Sessions, which resulted in this budget. The budget is the District's financial plan for the period from July 1, 2009 through June 30, 2010, and consists of: (1) A summary of the anticipated total revenue and expenditures for this period; (2) The Operating Budget which reflects the revenue and expenses planned for the day-to-day operations of the District; (3) The Capital Outlay Budget which shows the planned revenue and expenses for land acquisitions, and construction, development and improvement of properties owned or leased by the District.

Funds for the day-to-day operations have been estimated to be \$23,462,259. Acquisitions, construction and building improvements are planned to be \$4,033,201. No budget is planned for the Other Postemployment Benefit (OPEB) Reserve. The Appropriation for Contingency is \$2,012,127. The combined total plan for the fiscal year 2009/2010 Budget is \$29,507,587.

Revenue to provide for these requirements is expected to come from: (1) property taxes, \$16,640,000, which is a decrease of \$870,200, or 4.97%, from the fiscal year 2008/2009 Revised Budget; (2) prior year fund carried-over, \$2,091,037; (3) fees and charges, \$6,466,200; (4) capital outlay grants, in-lieu fees of \$3,657,000 and (5) other miscellaneous sources of \$653,350.

On Monday, July 27, 2009, at 7:00 p.m., the Board of Directors will meet in the District Administrative Office at 1099 E Street, Hayward, California, during which time a public hearing will be conducted to consider comments from the public regarding this budget.

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

Respectfully submitted,

Board of Directors  
Hayward Area Recreation and Park District

Carol A. Pereira, President

Paul W. Hodges, Jr., Vice-President

Minane Jameson, Secretary

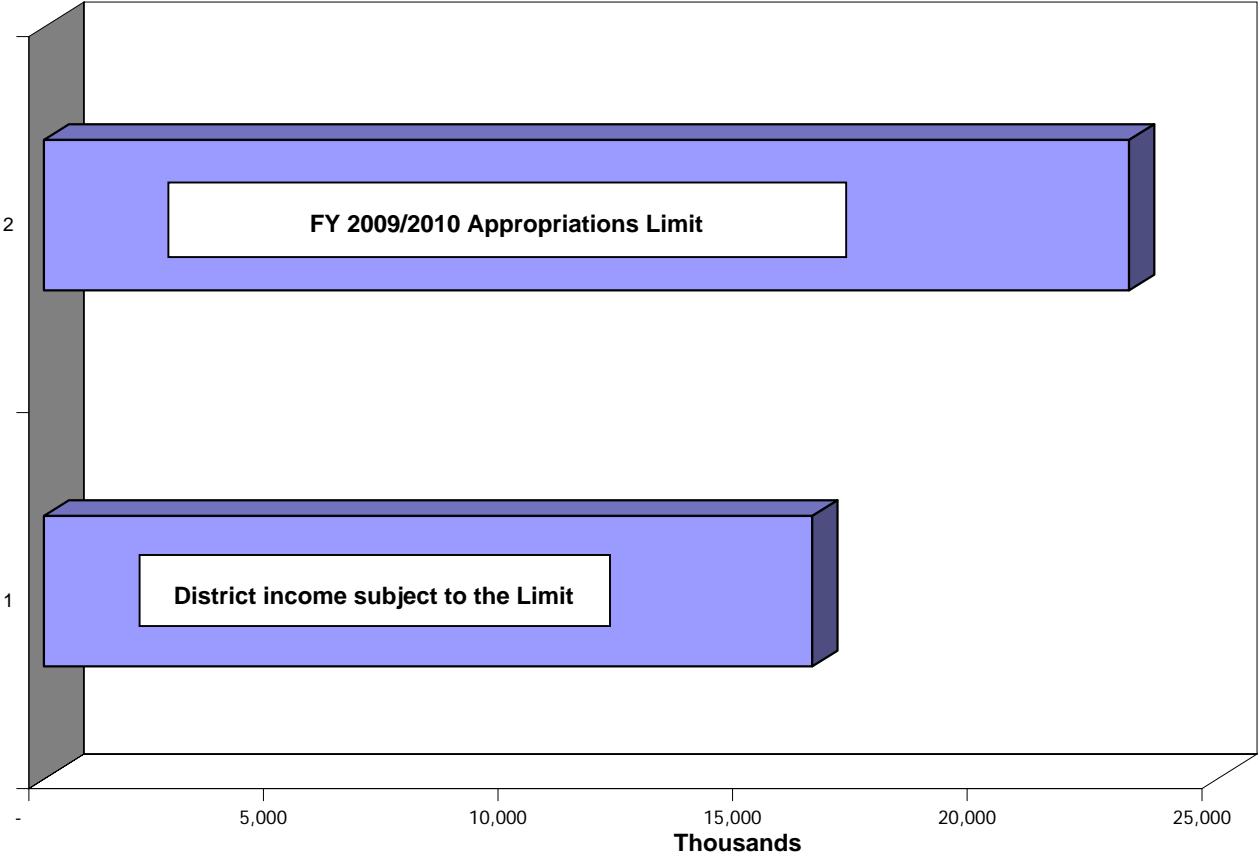
Louis M. Andrade, Director

Dennis M. Waespi, Director

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009	Revised Budget FY 2008/2009	Preliminary Budget FY 2009/2010
<b>Income</b>				
<b>Current Year Income</b>				
Tax Revenue	\$ 14,067,541	\$ 14,449,650	\$ 14,131,050	\$ 13,260,000
Special Assessment Tax Revenue	3,365,035	3,390,100	3,379,150	3,380,000
Capital Outlay Fund-Grants, In Lieu and Others (page C2)	7,102,771	315,000	257,566	3,647,000
Alameda Co. Grant/Volunteer Coord.	135,056	23,628	125,388	10,000
Concessions	24,811	23,500	24,000	22,650
Kennedy Amusement Park	374,845	317,000	375,000	332,000
Other Park Operations	279,766	257,000	277,240	271,000
Donation, Private Contributions	210,069	-	50,713	-
Interest	313,651	201,300	201,300	200,000
Program Registrations & Admission	2,812,474	2,336,600	2,872,050	2,387,600
Golf Income	2,805,929	2,647,650	2,732,250	2,836,450
Swim Centers	690,062	651,500	640,400	633,200
Use of Equipment and Facilities	293,001	275,800	267,950	276,950
Contractual Rent/Leases - Building & Grounds	140,683	144,150	144,150	149,200
Miscellaneous	30,144	22,250	38,800	10,500
Discount & Complimentary	-	-	-	-
<b>Total Current Year Income</b>	<b>\$ 32,645,837</b>	<b>\$ 25,055,128</b>	<b>\$ 25,517,008</b>	<b>\$ 27,416,550</b>
<b>Prior Year Fund Carried Over</b>				
Appropriation for Contingency	\$ 5,145,945	\$ 6,179,206	\$ 6,179,206	\$ 2,091,037
Interfund Transfer	29,996	-	-	-
<b>Total Prior Year Funds</b>	<b>\$ 5,175,941</b>	<b>\$ 6,179,206</b>	<b>\$ 6,179,206</b>	<b>\$ 2,091,037</b>
<b>Total Income</b>	<b>\$ 37,821,778</b>	<b>\$ 31,234,334</b>	<b>\$ 31,696,213</b>	<b>\$ 29,507,587</b>
<b>Expenditures and Encumbrances</b>				
<b>Capital Fund Expenditures and Encumbrances (page C2)</b>				
Interfund Transfer				
From General Fund to Capital Fund	\$ 1,167,771	\$ 1,522,766	\$ 2,687,852	\$ 386,201
Multi Year Projects				
Park Maintenance Assessment Fund Interest Encumbrance			-	-
Promissory Note Redemption Fund Interest Encumbrance			-	-
From Grants, In Lieu and Others	7,102,771	315,000	257,566	3,647,000
<b>Total Capital Expenditure and Encumbrances</b>	<b>\$ 8,270,542</b>	<b>\$ 1,837,766</b>	<b>\$ 2,945,418</b>	<b>\$ 4,033,201</b>
<b>Operating Expenditures and Encumbrances</b>				
Salary, Wages & Benefits	15,764,117	17,039,446	\$ 17,122,689	\$ 17,130,947
Services and Supplies	7,002,321	6,500,887	6,699,701	5,939,062
Internal Service Fund-Insurance	367,703	426,500	366,250	387,250
Equipment and Other Capitalized Items	237,890	109,579	71,118	5,000
<b>Total Operating Expenditures and Encumbrances</b>	<b>\$ 23,372,031</b>	<b>\$ 24,076,412</b>	<b>\$ 24,259,758</b>	<b>\$ 23,462,259</b>
<b>Total Capital and Operating Expenditures and Encumbrances</b>	<b>\$ 31,642,573</b>	<b>\$ 25,914,178</b>	<b>\$ 27,205,176</b>	<b>\$ 27,495,460</b>
<b>Other Postemployment Benefit (OPEB) Reserve</b>		<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	
<b>Appropriation for Contingency</b>	<b>\$ 6,179,206</b>	<b>\$ 2,920,156</b>	<b>\$ 2,091,037</b>	<b>\$ 2,012,127</b>
<b>Total Expenditures, Encumbrances, Reserve and Appropriation for Contingency</b>	<b>\$ 37,821,778</b>	<b>\$ 31,234,334</b>	<b>\$ 31,696,213</b>	<b>\$ 29,507,587</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
APPROPRIATIONS LIMIT COMPARISON**

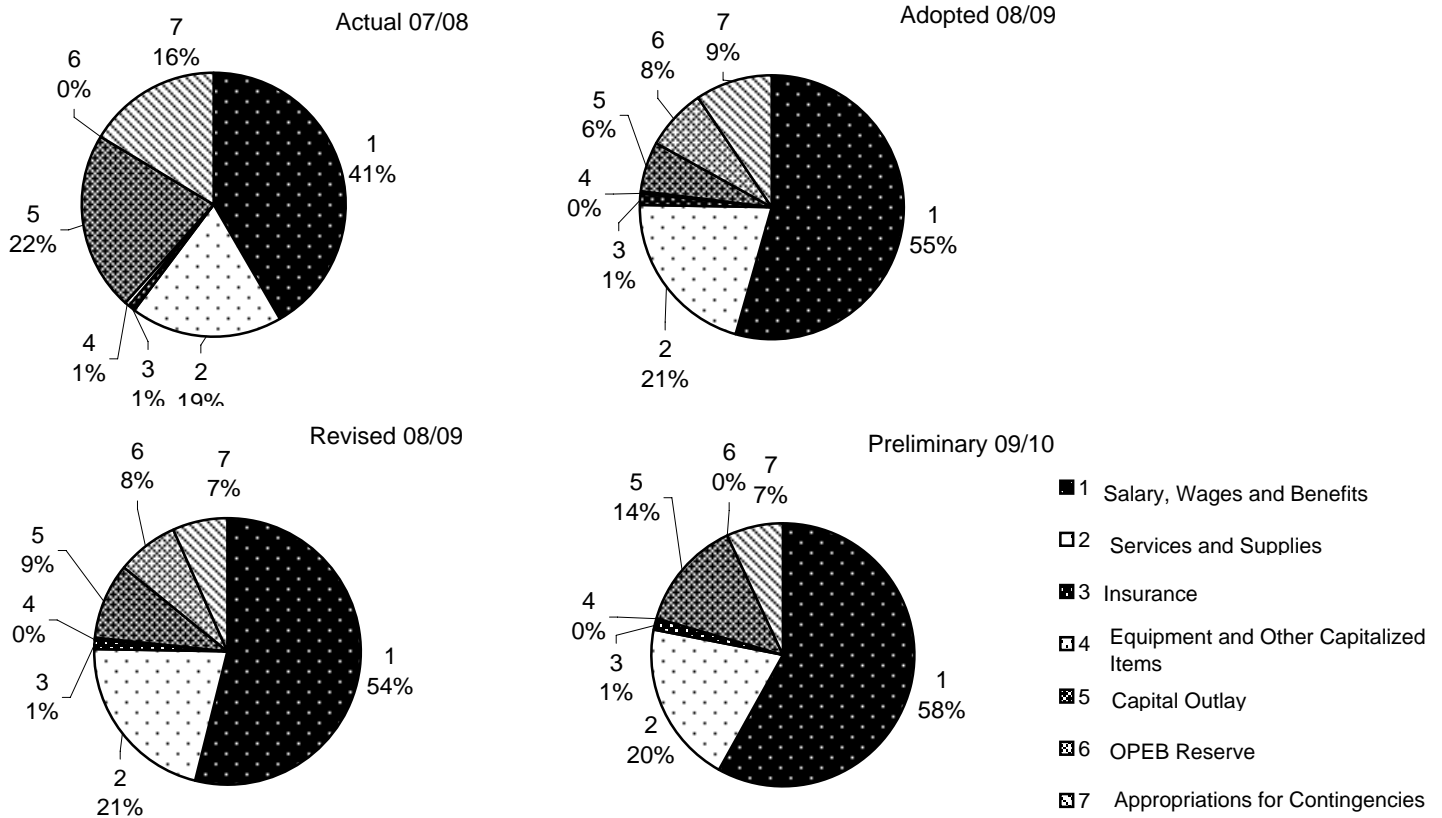


On May 1st each year the State of California Department of Finance issues price and population data to local governments to be used in determining their Appropriations Limits.

The top graph on this chart represents the District's FY 2009/10 Appropriations Limit of \$23,128,469.

The bottom graph represents the FY 2009/10 District income subjected to the Limit, \$16,376,077, which is below the Limit by \$6,752,392.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
EXPENDITURES, OPEB RESERVE AND APPROPRIATIONS**

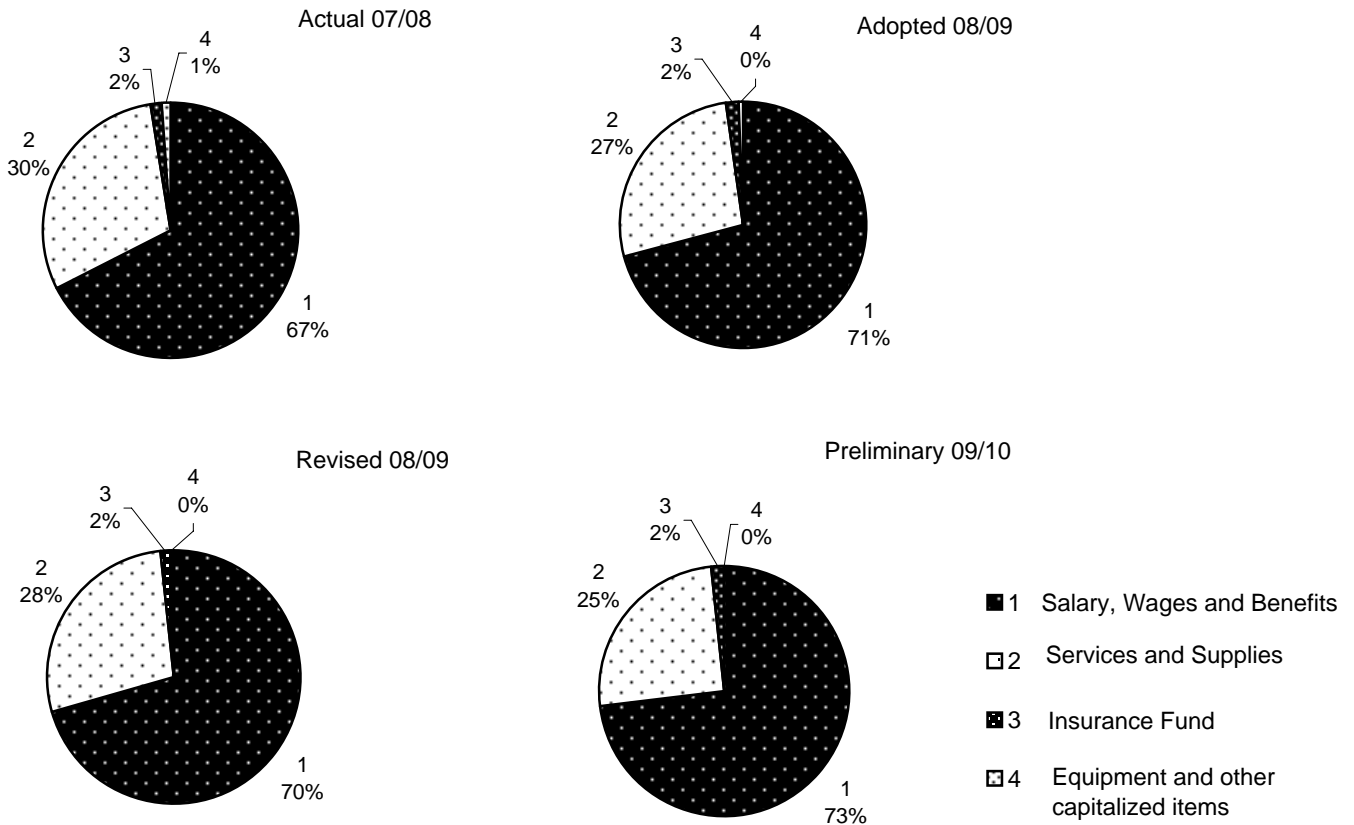


This chart reflects total District expenditures by category from the FY 2007/08 Actuals to the FY 2009/10 Preliminary Budget.

In the FY 2009/10 Preliminary Budget:

- Total budget expenditures are \$29,507,587, a 6.91% decrease of the FY 2008/09 Revised Budget.
- Salary, Wages and Benefits are \$17,130,947, a 0.05% increase; and Service and Supplies are \$5,939,062, a 11.35% decrease of the FY 2008/09 Revised Budget, respectively.
- Insurance Fund is to be \$387,250, an increase of \$21,000 from the FY 2008/09 Revised Budget.
- Equipment and other capitalized items are \$5,000, a 92.97% decrease of the FY 2008/09 Revised Budget.
- The Capital Outlay Budget is \$4,033,201 which is \$1,087,783 over the FY 2008/09 Revised Budget. Due to the uncertainty of grants available, some capital projects are not included in the budget until funds are actually received.
- OPEB reserve is \$0.
- Appropriations for Contingencies is \$2,012,127.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
DISTRICT OPERATING EXPENDITURES**



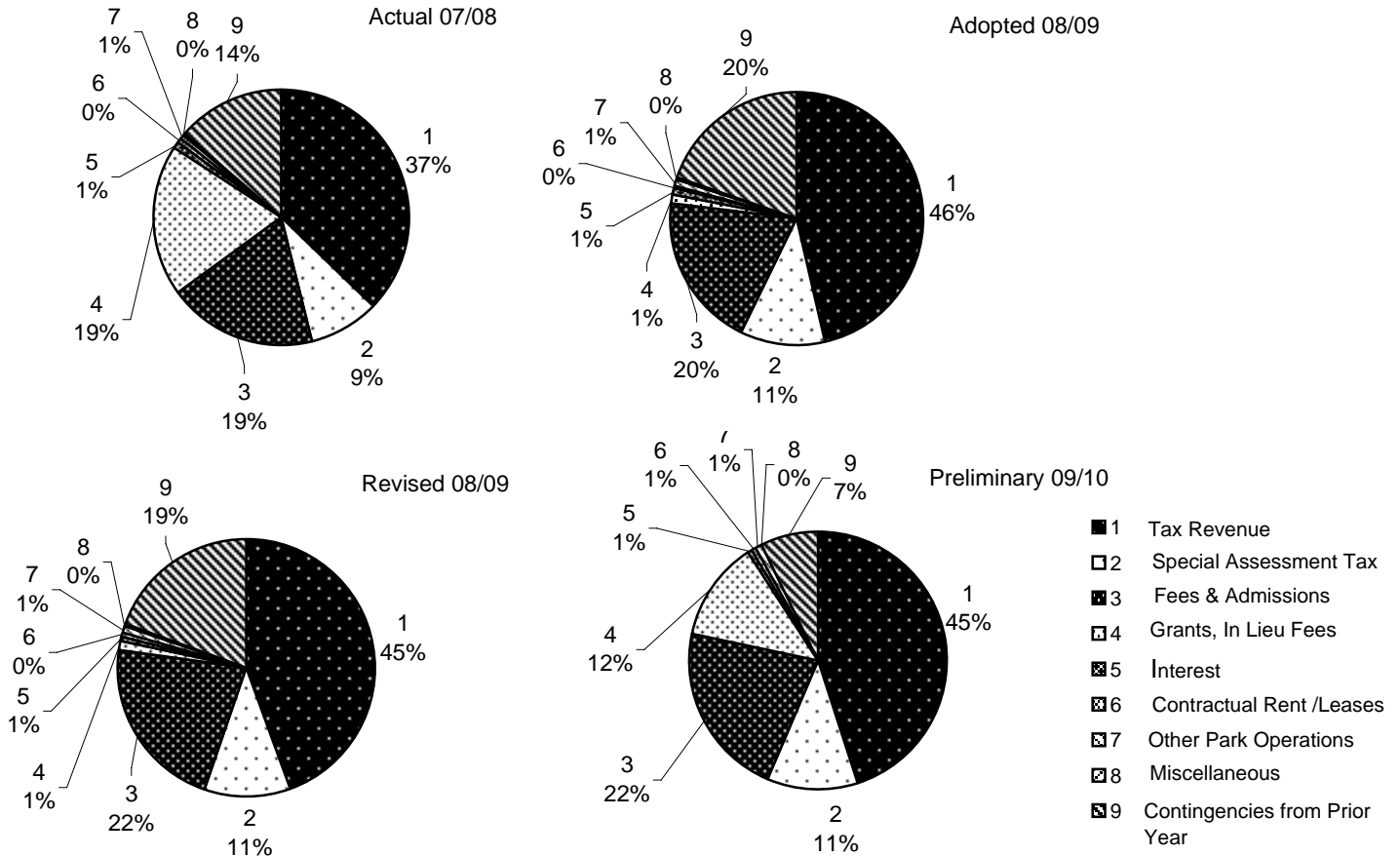
This chart shows the District's Operating Expenditures Budget from FY 2007/08 Actuals through FY 2009/10 Preliminary Budget. There are four separate categories of expenditures:

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

In the FY 2009/10 Preliminary Budget:

Total operating expenditures is \$23,462,259 which is a 3.29% decrease of the FY 2008/09 Revised Budget. Salaries, wages and benefits are \$17,130,947 which is a 0.05% increase of the FY 2008/09 Revised Budget. Service and supplies are to be \$5,939,062, a 11.35% decrease of the FY 2008/09 Revised Budget. Insurance Fund expenditure is \$387,250 which increases by 5.73% of the FY2008/09 Revised Budget. Equipment and other capitalized items expenditure is \$5,000.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
TOTAL DISTRICT INCOME**



This chart shows the District's total income by source, from the FY 2007/08 Actuals through the FY 2009/10 Preliminary Budget.

In the FY 2009/10 Preliminary Budget:

Tax Revenue is \$13,260,000 which is 6.16% less than the FY 2008/09 Revised Budget.

Special Assessment Tax revenue is expected to be \$3,380,000.

District generated income is expected to be \$6,466,200 which is 6.81% less than the FY 2008/09 Revised Budget.

Grants, In-Lieu Fees and Others is projected to be \$3,657,000.

Pooled interest is projected to be \$200,000.

Contractual Rent/Leases is projected to be \$149,200.

Other Park Operations revenue is \$271,000.

Miscellaneous Income is \$33,150.

Prior year Contingency Fund carried over is \$2,091,037.

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

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GENERAL FUND  
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2007/2008	Adopted Budget FY 2008/2009	Revised Budget FY 2008/2009	Preliminary Budget FY 2009/2010
<b>Tax Revenue</b>	<b>\$ 14,067,541</b>	<b>\$ 14,449,650</b>	<b>\$ 14,131,050</b>	<b>\$ 13,260,000</b>
<b>Special Assessment Tax Revenue</b>	<b>\$ 3,365,035</b>	<b>\$ 3,390,100</b>	<b>\$ 3,379,150</b>	<b>\$ 3,380,000</b>
<b>Transfer to Capital Outlay Fund</b>	<b>\$ (1,167,771)</b>	<b>\$ (1,522,766)</b>	<b>\$ (2,687,852)</b>	<b>\$ (386,201)</b>
<b>Sr. Adult Prog/Volunteer Coord/Ashland Grants</b>	<b>\$ 135,056</b>	<b>\$ 23,628</b>	<b>\$ 125,388</b>	<b>\$ 10,000</b>
<b>Concessions</b>	<b>\$ 24,811</b>	<b>\$ 23,500</b>	<b>\$ 24,000</b>	<b>\$ 22,650</b>
<b>Park Operation Revenue</b>				
Kennedy Amusement Park				
Animal Farm	\$ 16,704	\$ 13,000	\$ 15,900	\$ 13,000
Merry-Go-Round	26,654	20,950	26,950	24,000
Miscellaneous	0	-	-	-
Pony Rides	25,635	26,000	26,000	26,000
Snack Bar	78,124	60,600	78,000	61,000
Special Tickets	181,195	162,850	181,350	168,750
Surplus Animal Sales	7	250	250	50
Train	27,902	21,250	27,900	23,200
Triple Pines Ranch	18,625	12,100	18,650	16,000
Discount and Complimentary				
<b>Total Kennedy Amusement Park</b>	<b>\$ 374,845</b>	<b>\$ 317,000</b>	<b>\$ 375,000</b>	<b>\$ 332,000</b>
Castro Valley Unified District Maint. Agreement	\$ 17,106	\$ 14,000	\$ 14,000	\$ 14,000
Eden Shore Assessment	84,113	110,000	82,598	82,000
Handicap Citation	8,390	5,000	5,000	5,000
Miscellaneous Income	33,759		6,800	10,000
Ranger Service			8,426	-
Regular Citation	22,083	20,000	20,000	20,000
Rowell Ranch Use of Facility	19,131	20,000	20,000	20,000
Discount and Complimentary				
Stonebrae Hayward U. School Maint. Agreement	42,725	40,000	55,000	55,000
Twin Bridge Assessment	52,458	48,000	65,416	65,000
<b>Total Park Operation Revenue</b>	<b>\$ 654,611</b>	<b>\$ 574,000</b>	<b>\$ 652,240</b>	<b>\$ 603,000</b>
<b>Private Contributions</b>	<b>\$ 210,069</b>	<b>-</b>	<b>\$ 50,713</b>	
<b>Interest Income</b>	<b>\$ 313,651</b>	<b>\$ 201,300</b>	<b>\$ 201,300</b>	<b>\$ 200,000</b>
<b>Program Registrations &amp; Admissions</b>				
Adult Sports	\$ 483,695	\$ 437,500	\$ 481,500	\$ 498,500
Arts and Crafts	137,569	139,000	141,300	136,300
Ashland Project Programs	3,891	1,900	2,500	1,500
Bingo	31,169	30,000	28,000	28,000
Camping	219,571	194,000	223,500	231,000
Dance Programs	134,892	127,500	125,000	125,000
Drama Programs	224,065	249,600	227,800	227,800
Disabled Programs	166,304	182,000	182,000	177,000
Instructional Sports	248,218	236,500	237,000	237,000
Matt Jimenez Community Center	285,482	70,000	318,000	-
Miscellaneous Income	102	-	3,700	-
Naturalist Programs	156,248	122,600	150,150	181,000
Photography	39,785	50,000	44,500	33,500
Playground Programs	189,037	10,000	224,500	10,000
Senior Adults	145,198	130,000	125,600	129,000
Special Interest Classes	61,031	53,000	65,000	65,000
Teenage Programs	15,469	20,000	17,000	15,000
Tot Time	191,114	218,000	210,000	219,000
Youth Sports	79,633	65,000	65,000	73,000
Discount and Complimentary				
<b>Total Program Registration &amp; Admissions</b>	<b>\$ 2,812,474</b>	<b>\$ 2,336,600</b>	<b>\$ 2,872,050</b>	<b>\$ 2,387,600</b>

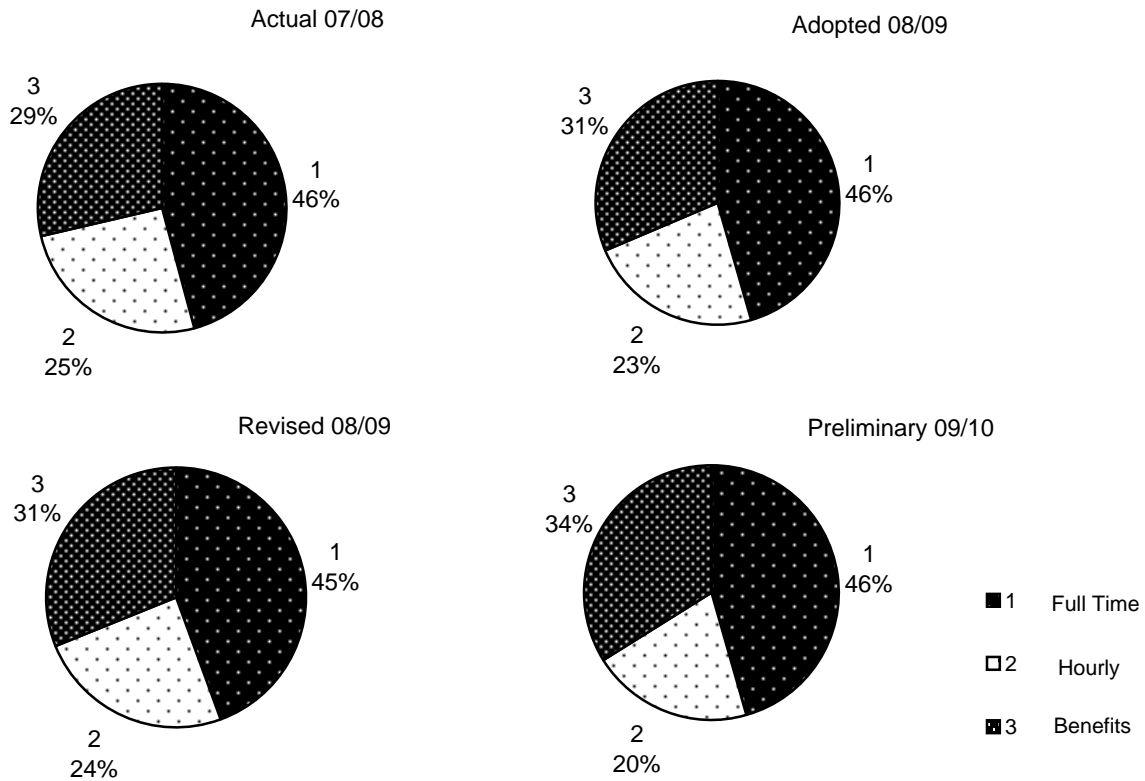
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GENERAL FUND  
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2007/2008	Adopted Budget FY 2008/2009	Revised Budget FY 2008/2009	Preliminary Budget FY 2009/2010
<b>Golf Income</b>				
<b>Skywest Golf Course</b>				
Driving Range	\$ 49,243	\$ 51,000	\$ 51,000	\$ 51,000
Gift Certificates/Tournament Deposit	(2,219)	-	-	-
Golf Classes	515	1,000	1,000	1,000
Green Fees	1,094,115	922,400	1,002,500	1,102,500
Hand Cart/Club Rentals	4,867	5,100	5,100	5,100
Miscellaneous	(823)	-	-	-
Power Cart Rentals	237,946	260,000	260,000	260,000
Pro Shop	64,878	70,550	70,550	70,550
Rents/Leases-Building and Grounds			2,200	4,000
Restaurant	49,500	50,000	52,000	54,000
Discount and Complimentary				
<b>Total Skywest Golf Course</b>	<b>\$ 1,498,022</b>	<b>\$ 1,360,050</b>	<b>\$ 1,444,350</b>	<b>\$ 1,548,150</b>
<b>Mission Hills of Hayward Golf Course</b>				
Gift Certificates/Tournament Deposit	\$ 232	\$ -	\$ -	\$ -
Green Fees	574,761	600,300	575,300	575,300
Hand Cart/Club Rentals	12,341	12,000	12,000	12,000
Miscellaneous	(570)	-	-	-
Power Cart Rentals	80,933	50,000	75,000	75,000
Pro Shop	44,411	45,000	45,000	45,000
Restaurant	6,088	5,800	6,100	6,500
Discount and Complimentary				
<b>Total Mission Hills of Hayward Golf Course</b>	<b>\$ 718,196</b>	<b>\$ 713,100</b>	<b>\$ 713,400</b>	<b>\$ 713,800</b>
<b>Mission Hills of Hayward Driving Range</b>				
Driving Range	\$ 472,334	\$ 475,000	\$ 475,000	\$ 475,000
Gift Certificates/Tournament Deposit	(10)	-	-	-
Golf Lessons	45,935	37,000	37,000	37,000
Hand Cart/Club Rentals	2,710	2,500	2,500	2,500
Miscellaneous Income	50	-	-	-
Pro Shop	68,691	60,000	60,000	60,000
Discount and Complimentary				
<b>Total Mission Hills of Hayward Driving Range</b>	<b>\$ 589,711</b>	<b>\$ 574,500</b>	<b>\$ 574,500</b>	<b>\$ 574,500</b>
<b>Total Golf Income</b>	<b>\$ 2,805,929</b>	<b>\$ 2,647,650</b>	<b>\$ 2,732,250</b>	<b>\$ 2,836,450</b>
<b>Swim Centers</b>				
Arroyo	\$ 64,152	\$ 61,000	\$ 61,000	\$ 61,000
Certified Training Material-Hayward Plunge	\$ 10,529		1,200	1,200
Castro Valley	101,140	112,000	110,000	115,000
Hayward Plunge	418,201	400,000	405,000	405,000
Hayward Plunge-Cogeneration	16,032	10,000	10,000	10,000
Hayward Plunge Gift Shop	3,937	6,500	5,000	5,000
Miscellaneous Income	16	-	400	-
Mt. Eden	39,587	35,000	11,800	-
Sunset	36,468	27,000	36,000	36,000
Discount and Complimentary				
<b>Total Swim Centers</b>	<b>\$ 690,062</b>	<b>\$ 651,500</b>	<b>\$ 640,400</b>	<b>\$ 633,200</b>
<b>Use of Equipment and Fac. Rev.-Recreation Dept.</b>				
Buildings	\$ 167,788	\$ 165,500	\$ 166,500	\$ 167,000
Special	125,213	110,300	101,450	109,950
Discount and Complimentary				
<b>Total Use of Equipment and Facilities</b>	<b>\$ 293,001</b>	<b>\$ 275,800</b>	<b>\$ 267,950</b>	<b>\$ 276,950</b>
<b>Contractual Rent/Leases - Building &amp; Grounds</b>	<b>\$ 140,683</b>	<b>\$ 144,150</b>	<b>\$ 144,150</b>	<b>\$ 149,200</b>
<b>Miscellaneous</b>	<b>\$ 30,144</b>	<b>\$ 22,250</b>	<b>\$ 38,800</b>	<b>\$ 10,500</b>
<b>Total Current Year Revenue</b>	<b>\$ 24,375,295</b>	<b>\$ 23,217,362</b>	<b>\$ 22,571,590</b>	<b>\$ 23,383,349</b>
<b>Appropriation for Contingencies from Prior Year</b>	<b>\$ 5,145,945</b>	<b>\$ 6,179,206</b>	<b>\$ 6,179,206</b>	<b>\$ 2,091,037</b>
<b>Transfers from Other Funds</b>	<b>29,996</b>			
<b>Total Operating Revenue</b>	<b>\$ 29,551,236</b>	<b>\$ 29,396,568</b>	<b>\$ 28,750,795</b>	<b>\$ 25,474,386</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
OPERATING EXPENDITURES AND ENCUMBRANCES BY DEPARTMENT  
SUMMARY BY DEPARTMENTS**

<u>Departments</u>	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009	Revised Budget FY 2008/2009	Preliminary Budget FY 2009/2010
Business Department	\$ 1,729,571	\$ 2,152,345	\$ 2,112,803	\$ 1,958,955
Park Department	9,629,961	10,006,522	9,841,782	9,981,867
Recreation Department	8,414,301	7,950,626	8,453,749	7,796,458
Golf Department	3,598,198	3,966,919	3,851,424	3,724,979
<b>Total Department Expenditures and Encumbrances</b>	<b><u>\$ 23,372,031</u></b>	<b><u>\$ 24,076,412</u></b>	<b><u>\$ 24,259,758</u></b>	<b><u>\$ 23,462,259</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
SALARY, WAGES AND BENEFITS**



This chart compares the District's cost for employee Salary, Wages and Benefits from the FY 2007/08 Actuals to the FY 2009/10 Preliminary Budget.

In the 2009/10 Preliminary Budget:

Total cost of salary, wages and benefits is \$17,130,947 including the \$8,000 capital project direct labor costs that will be charged to capital projects.

Full time salary is \$7,812,098, a 2.57% increase of the FY 2008/09 Revised Budget.

Hourly wages is \$3,510,949, a 15.99% decrease of the FY 2008/09 Revised Budget.

Benefits is \$5,815,900, a 9.02% increase of the FY 2008/09 Revised Budget.

The number of full time positions is 120 1/2 which is 8 1/2 positions less than the number employed in FY 1978/79 (129) by the District prior to the passage of Proposition 13.

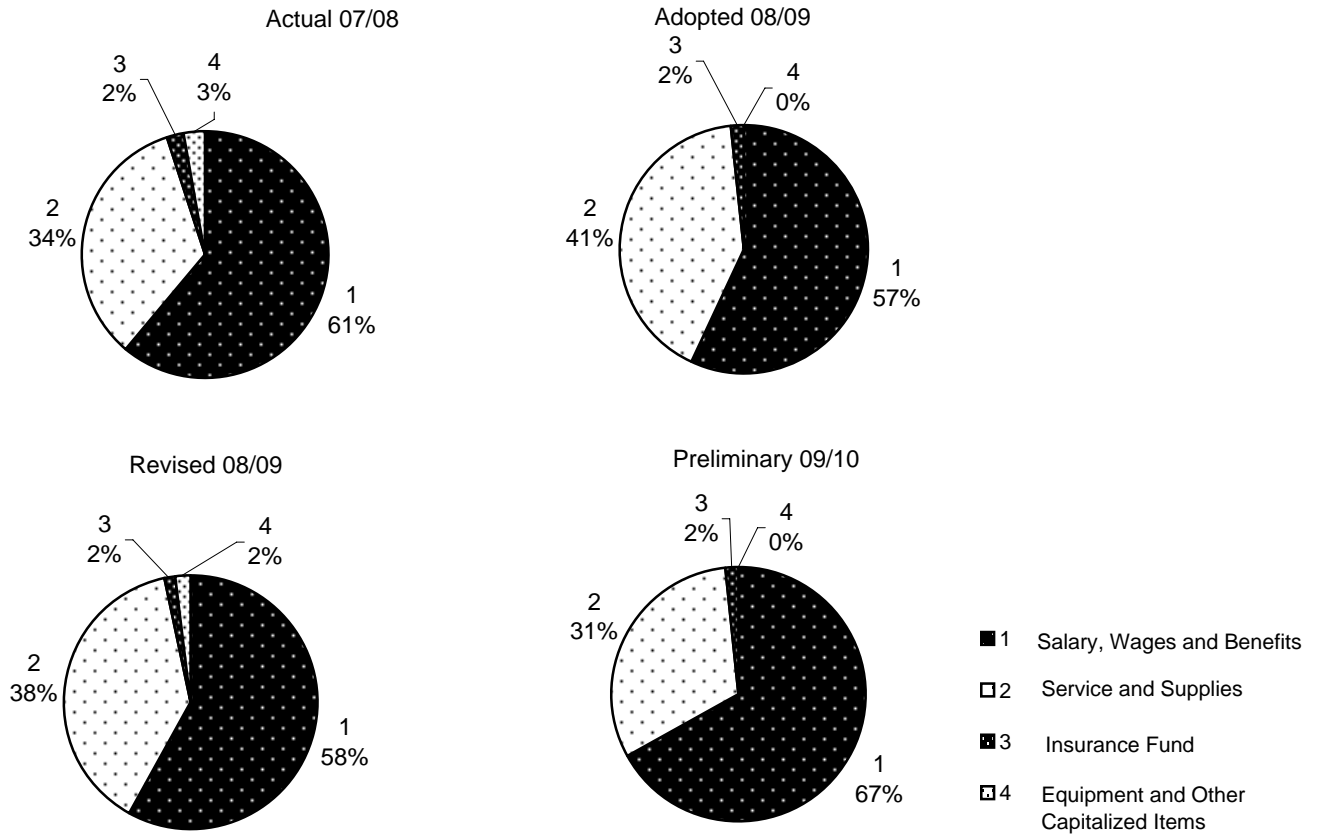
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GENERAL FUND AND INTERNAL SERVICE FUND  
COMPARISON OF EXPENDITURES**

<u>Expenditures</u>	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009	Revised Budget FY 2008/2009	Preliminary Budget FY 2009/2010
<b>Salaries, Wages and Employee Benefits</b>				
Board of Directors	\$ 28,400	\$ 30,000	\$ 30,000	\$ 30,000
Full Time Salaries	6,735,661	7,219,721	7,090,077	7,288,882
Hourly Wages	3,456,310	3,346,453	3,629,449	2,961,899
District Overhead (Skywest/Mission Hills)	236,784	280,125	280,125	293,503
Enterprise Instructors	508,872	525,041	498,460	503,500
Employee Benefits	4,543,635	5,369,256	5,334,935	5,815,900
Overtime Pay	45,150	55,865	55,063	43,413
Vacation In Lieu Pay	232,654	189,200	161,300	156,300
Holiday Pay	50,943	62,535	51,280	45,550
Capital Project Direct Labor Costs	(74,292)	(38,750)	(8,000)	(8,000)
<b>Total Salaries, Wages &amp; Employee Benefits</b>	<b>\$ 15,764,117</b>	<b>\$ 17,039,446</b>	<b>\$ 17,122,689</b>	<b>\$ 17,130,947</b>
<b>Services and Supplies</b>				
Advertising District Resources	\$ 115,348	\$ 139,000	\$ 142,400	\$ 119,400
Awards	22,810	20,000	20,000	20,000
Bank Charges	267	500	-	-
Bingo	24,165	24,000	22,000	22,000
Boutique	5,189	4,000	4,900	5,250
Calcard Fraud Charges	(3,302)	-	-	-
Care of Animals	20,618	52,800	44,000	42,000
Certified Training Material	10,340	-	3,500	3,500
Chemicals	25,820	64,000	52,600	52,600
Clothing/Personal Supplies	34,325	37,000	33,150	27,200
Communications	120,078	139,300	118,200	114,000
Conference Expense	3,165	11,500	9,829	4,000
Credit Card Charges and Fees	88,199	104,800	136,000	175,000
Driving Range Supplies	36,458	55,000	52,000	52,000
Education/Staff Training	37,841	33,000	26,000	13,000
Election Services	-	75,000	85,000	-
Electricity	553,554	593,000	614,800	597,000
Equipment and Vehicle Registration Fee	-	100	-	-
Exp with Donation Money	185,871	-	18,600	-
Fines/Penalties	-	-	-	-
Food Supplies	85,562	79,044	91,400	80,400
Gardening Supplies	135,574	156,000	115,000	135,000
Gasoline/Operation of Vehicles & Equipment	216,495	199,150	164,150	163,650
Gift Shop Supplies	7,603	5,200	4,200	4,000
Golf Course Supplies	16,483	24,000	22,500	22,500
Household Expense	231,412	209,148	261,100	229,700
Interest Expense	71,135	90,000	2,000	10,000
Investigation/Film processing	1,420	2,000	1,500	1,500
Membership/Dues/Publications	25,143	26,400	25,900	9,400
Mileage/Travel	86,150	87,490	80,120	68,300
Miscellaneous Expense	10,185	3,300	3,700	3,700
Natural Gas/Butane	198,872	108,400	171,000	171,500
Office Expense	89,285	95,050	82,500	72,850
Parking Citation Expenditure	6,096	4,000	4,000	4,000
Permit	-	-	335	-
Political and Legislative Service	5,068	5,000	-	-
Postage	27,274	43,050	30,050	28,050
Pro Shop Resale Supplies	135,872	121,000	121,009	121,004
Professional Services	690,763	796,000	731,808	586,008
Rents/Leases - Buildings and Grounds	184,422	205,200	206,900	192,900
Rents/Leases - Equipment	106,810	104,750	103,450	103,450
Rents/Leases - Vehicles	6,028	9,000	10,500	9,000
Repair/Maintenance - Buildings & Grounds	1,221,655	967,900	1,016,900	841,900
Repair/Maintenance - Equipment	233,937	247,100	250,700	230,000
Repair/Maintenance - Special Projects	-	-	127,000	-
Repair/Maintenance - Vehicles	116,340	67,450	84,800	67,300
Rubbish Disposal	236,456	231,400	220,100	231,400
Small Tools/Instruments	206,797	133,300	104,300	99,100

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GENERAL FUND AND INTERNAL SERVICE FUND  
COMPARISON OF EXPENDITURES**

<b><u>Expenditures</u></b>	<b>Actual&amp;Encumb FY 2007/2008</b>	<b>Adopted Budget FY 2008/2009</b>	<b>Revised Budget FY 2008/2009</b>	<b>Preliminary Budget FY 2009/2010</b>
Snack Bar Resale Item Purchases	33,672	33,000	33,200	33,200
Snack Bar Supplies (Kennedy)	3,530	2,000	1,800	1,800
Software Licensing/Purchase	65,747	27,000	29,000	30,000
Special Service & Supply	259,551	199,550	222,900	162,500
Theft/Loss	(5)	3,005	5,200	3,000
Water	1,006,243	863,000	987,700	975,000
<b>Total Services and Supplies</b>	<b>\$ 7,002,321</b>	<b>\$ 6,500,887</b>	<b>\$ 6,699,701</b>	<b>\$ 5,939,062</b>
<b>Internal Service Fund-Insurance</b>	<b>\$ 367,703</b>	<b>\$ 426,500</b>	<b>\$ 366,250</b>	<b>\$ 387,250</b>
<b>Equipment and Other Capitalized Items</b>	<b>\$ 237,890</b>	<b>\$ 109,579</b>	<b>\$ 71,118</b>	<b>\$ 5,000</b>
<b>Total Expenditures and Encumbrances</b>	<b>\$ 23,372,031</b>	<b>\$ 24,076,412</b>	<b>\$ 24,259,758</b>	<b>\$ 23,462,259</b>
<b>Other Postemployment Benefit (OPEB) Reserve</b>	<b>\$ -</b>	<b>\$ 2,400,000</b>	<b>\$ 2,400,000</b>	<b>\$ -</b>
<b>Appropriation for Contingencies</b>	<b>\$ 6,179,206</b>	<b>\$ 2,920,156</b>	<b>\$ 2,091,037</b>	<b>\$ 2,012,127</b>
<b>Total Expenditures, Encumbrances, Reserve and Appropriations for Contingencies</b>	<b>\$ 29,551,236</b>	<b>\$ 29,396,568</b>	<b>\$ 28,750,795</b>	<b>\$ 25,474,386</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
BUSINESS DEPARTMENT**



This chart shows Business Department Expenditures from the FY 2007/08 Actuals to the FY 2009/10 Preliminary Budget.

In the FY 2009/10 Preliminary Budget:

Salary, wages and benefits is to increase by \$82,152 to \$1,311,605, a 6.68% increase of the FY 2008/09 Revised Budget.

Service and Supplies is \$612,350, a 24.62% decrease of the FY 2008/09 Revised Budget..

Insurance premium funding is \$35,000, a \$3,000 increase from the FY 2008/09 Revised Budget.

No equipment and other capitalized items expenditure is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
BUSINESS DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Revised Budget FY 2008/2009</u>	<u>Preliminary Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 1,056,861	\$ 1,227,195	\$ 1,229,453	\$ 1,311,605
Services and Supplies	587,594	891,150	812,350	612,350
Internal Service Fund-Insurance	35,541	34,000	32,000	35,000
Equipment and Other Capitalized Items	<u>49,575</u>	<u>-</u>	<u>39,000</u>	<u>-</u>
<b>Total Business Department Expenditures and Encumbrances</b>	<b><u>\$ 1,729,571</u></b>	<b><u>\$ 2,152,345</u></b>	<b><u>\$ 2,112,803</u></b>	<b><u>\$ 1,958,955</u></b>

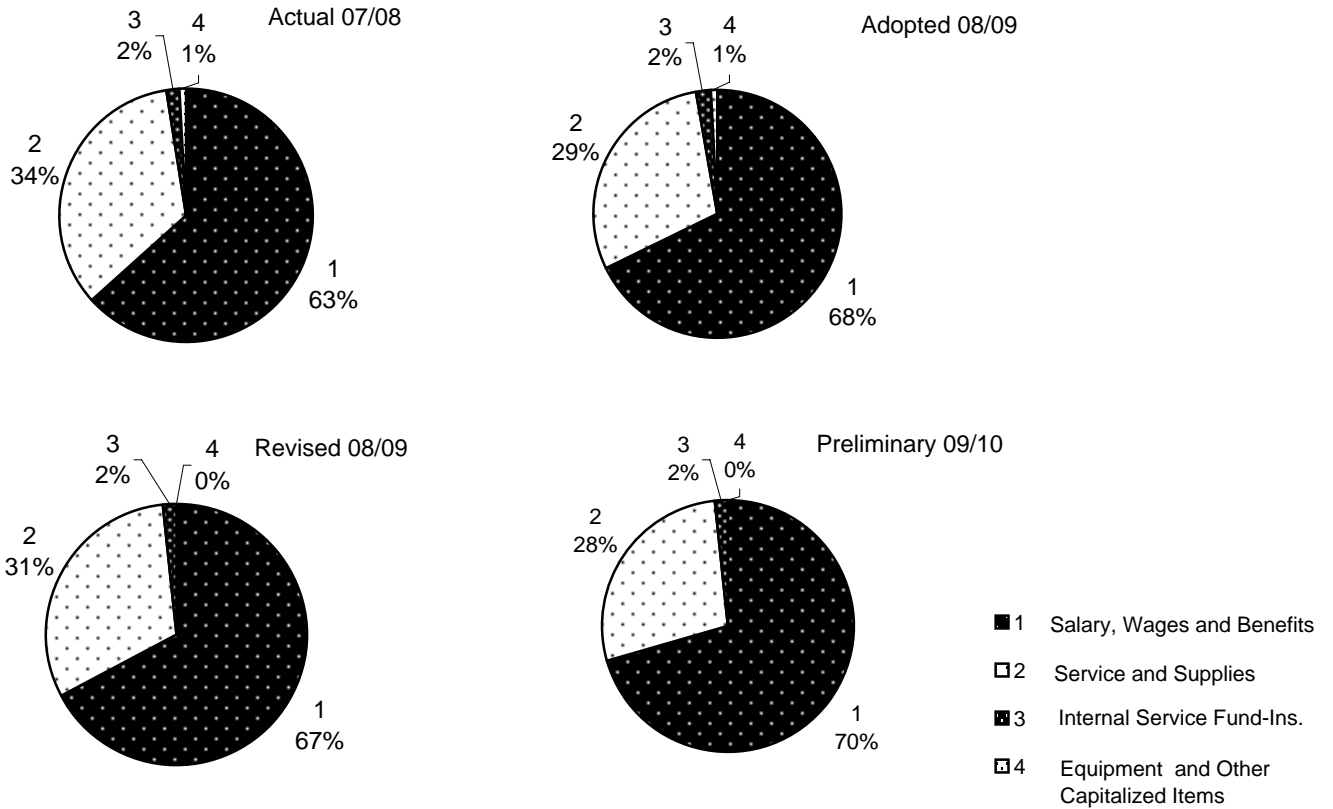
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
BUSINESS DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count	Revised Budget FY 2008/2009	Head Count	Preliminary Budget FY 2009/2010	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Board of Directors</b>	<b>\$ 28,400</b>	<b>5</b>	<b>\$ 30,000</b>	<b>5</b>	<b>\$ 30,000</b>	<b>5</b>	<b>\$ 30,000</b>	<b>5</b>
<b>Salaries - Full Time</b>								
General Manager	\$ 133,250	1	\$ 128,904	1	\$ 128,904	1	\$ 142,296	1
Business Manager	111,783	1	120,312	1	120,312	1	125,160	1
Business Services Specialist	59,720	1	61,728	1	61,728	1	64,212	1
Administrative Secretary	63,090	1	63,624	1	63,624	1	66,180	1
Secretary I	50,680	1	52,056	1	52,056	1	54,156	1
Account Clerk III	58,549	1	60,060	1	60,060	1	62,484	1
Account Clerk II	149,537	3	159,264	3	159,264	3	165,708	3
District Accountant	80,784	1	82,656	1	87,310	1	90,372	1
Information System Coordinator			82,656	1	87,310	1	90,372	1
Business Staff Overhead Allocation	(169,464)		(202,815)		(202,815)		(215,235)	
<b>Total Full Time Salaries</b>	<b>\$ 537,929</b>	<b>10</b>	<b>\$ 608,445</b>	<b>11</b>	<b>\$ 617,753</b>	<b>11</b>	<b>\$ 645,705</b>	<b>11</b>
<b>Overtime Pay</b>	<b>\$ -</b>		<b>\$ 1,000</b>		<b>\$ -</b>		<b>\$ -</b>	
<b>Vacation In Lieu Pay</b>	<b>33,829</b>		<b>25,000</b>		<b>15,000</b>		<b>15,000</b>	
<b>Holiday Pay</b>	<b>-</b>		<b>1,000</b>		<b>-</b>		<b>-</b>	
<b>Wages - Hourly</b>	<b>45,636</b>		<b>75,000</b>		<b>66,000</b>		<b>70,000</b>	
<b>Hourly Business Staff Overhead Allocation Out</b>	<b>(13,752)</b>		<b>(18,750)</b>		<b>(18,750)</b>		<b>(17,500)</b>	
<b>Total Salaries and Wages</b>	<b>\$ 632,042</b>		<b>\$ 721,695</b>		<b>\$ 710,003</b>		<b>\$ 743,205</b>	
<b>Employee Benefits</b>								
Deferred Compensation In Lieu of Medical	\$ -		\$ 1,000		\$ -		\$ -	
Employee Group Insurance	184,387		247,000		206,475		237,000	
Long Term Disability	12,796		17,600		17,600		18,400	
Post Employment Health Plan					7,200		4,000	
Retiree Group Insurance	34,383				40,525		47,000	
Retirement Res/Pickup	127,417		161,600		161,600		166,000	
Social Security	57,863		66,300		66,300		70,000	
State Unemployment Insurance	-		5,000		5,000		5,000	
Workers' Compensation	7,974		7,000		14,750		21,000	
<b>Total Employee Benefits</b>	<b>\$ 424,819</b>		<b>\$ 505,500</b>		<b>\$ 519,450</b>		<b>\$ 568,400</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 1,056,861</b>		<b>\$ 1,227,195</b>		<b>\$ 1,229,453</b>		<b>\$ 1,311,605</b>	
<b>Services and Supplies</b>								
Advertising District Resources	\$ 20,961		\$ 32,000		\$ 32,000		\$ 20,000	
Awards	22,810		20,000		20,000		20,000	
Bank Charges	267		500		-		-	
Clothing/Personal Supplies	584		500		-		-	
Communications	17,705		18,300		19,000		19,000	
Conference Expense	(2,487)		3,500		3,500		1,500	
Education/Staff Training	6,869		13,000		13,000		5,500	
Election Services	-		75,000		85,000		-	
Exp with Donation Money	-		-		-		-	
Food Supplies	5,436		8,500		8,500		1,000	
Gasoline/Operation of Vehicles and Equip.	-		50		50		50	
Household Expense	295		1,000		500		500	
Interest Expense	71,135		90,000		2,000		10,000	
Investigation/Film processing	1,420		2,000		1,500		1,500	
Membership/Dues/Publications	16,165		16,000		16,000		5,000	
Mileage/Travel	23,140		24,400		27,500		20,000	
Miscellaneous Expense	2,743		2,600		3,000		3,000	
Office Expense	20,643		19,000		19,000		19,000	
Political and Legislative Service	5,068		5,000		-		-	
Postage	7,967		10,000		10,000		10,000	
Professional Services	352,724		445,300		460,300		385,300	
Rents/Leases - Equipment	9,535		10,000		10,000		10,000	
Repair/Maintenance - Buildings/Grounds	-		500		-		-	
Repair/Maintenance - Equipment	1,325		23,000		23,000		23,000	
Repair/Maintenance - Vehicles	-		-		500		1,500	
Small Tools/Instruments	3,287		44,000		29,000		26,500	
Software Licensing/Purchase	-		27,000		29,000		30,000	
<b>Total Services and Supplies</b>	<b>\$ 587,594</b>		<b>\$ 891,150</b>		<b>\$ 812,350</b>		<b>\$ 612,350</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
BUSINESS DEPARTMENT**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Revised Budget FY 2008/2009</u>	<u>Preliminary Budget FY 2009/2010</u>
<b>Internal Service Fund - Insurance</b>	<b>\$ 35,541</b>	<b>\$ 34,000</b>	<b>\$ 32,000</b>	<b>\$ 35,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>\$ 49,575</b>	<b>\$ -</b>	<b>\$ 39,000</b>	<b>\$ -</b>
<b>Total Business Department Expenditures and Encumbrances</b>	<b><u>\$ 1,729,571</u></b>	<b><u>\$ 2,152,345</u></b>	<b><u>\$ 2,112,803</u></b>	<b><u>\$ 1,958,955</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
PARK DEPARTMENT**



This chart shows the operating expenses for the Park Department from the FY 2007/08 Actuals to the FY 2009/10 Preliminary Budget.

In the FY 2009/10 Preliminary Budget:

The total Budget is \$9,981,867 which is an increase of \$140,085 or 1.42% of the FY 2008/09 Revised Budget.

Salary, wages and benefits is \$7,030,409, an increase of \$418,237 or 6.33% of the 2008/09 Revised Budget.

Service and supplies is \$2,786,458, a decrease of \$274,234.

Internal Service Fund - Insurance is to be \$160,000.

Equipment and other capitalized items are to be \$5,000, a decrease of \$3,918 from the FY2008/09 Revised Budget.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
PARK DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Revised Budget FY 2008/2009</u>	<u>Preliminary Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 6,093,155	\$ 6,790,593	\$ 6,612,172	\$ 7,030,409
Services and Supplies	3,300,041	2,946,450	3,060,692	2,786,458
Internal Service Fund-Insurance	150,455	174,900	160,000	160,000
Equipment and Other Capitalized Items	<u>86,311</u>	<u>94,579</u>	<u>8,918</u>	<u>5,000</u>
<b>Total Park Department Expenditures and Encumbrances</b>	<b><u>\$ 9,629,961</u></b>	<b><u>\$ 10,006,522</u></b>	<b><u>\$ 9,841,782</u></b>	<b><u>\$ 9,981,867</u></b>

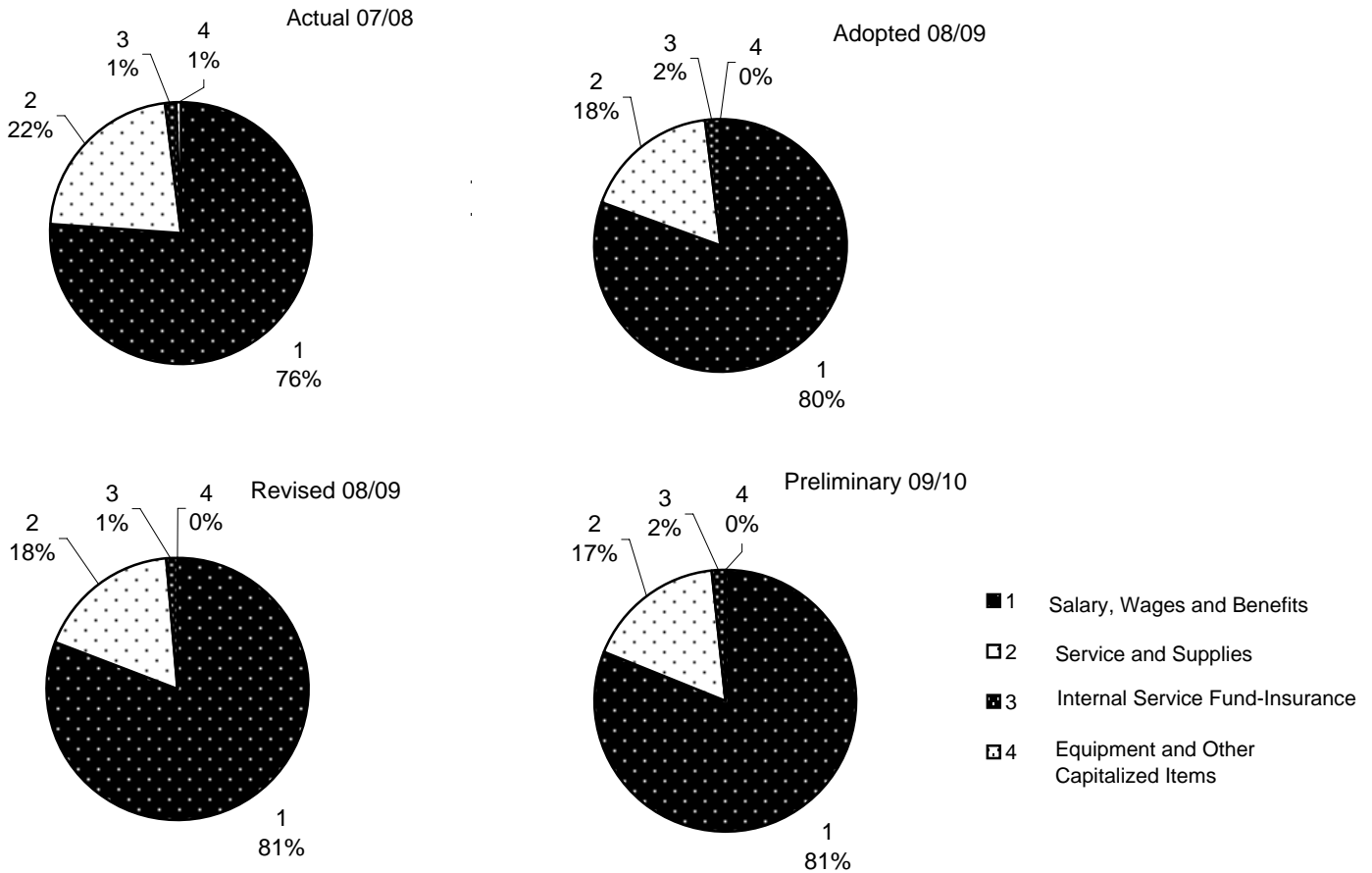
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
PARK DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count	Revised Budget FY 2008/2009	Head Count	Preliminary Budget FY 2009/2010	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Superintendent	\$ 120,850	1	\$ 126,432	1	\$ 126,432	1	\$ 131,532	1
Op & Dev Supervisor	77,133	1	81,168	1	81,168	1	90,372	1
Secretary I	50,372	1	52,056	1	52,056	1	54,156	1
Clerk I/II	43,576	1	48,432	1	48,432	1	49,896	1
Supervisor-Maintenance/Construction	79,687	1	81,168	1	81,168	1	90,372	1
Senior Maintenance/Construction Worker	132,583	2	137,904	2	137,904	2	142,032	2
Maintenance and Construction Tech I	448,256	8	468,480	8	468,480	8	482,496	8
Maintenance and Construction Tech II	344,825	6	368,928	6	368,928	6	379,296	6
Supervisor of Parks	79,306	1	81,168	1	81,168	1	71,472	1
Senior Caretakers	233,967	4	248,928	4	248,928	4	192,132	3
Caretakers	1,674,715	36	1,876,584	37	1,729,484	37	1,934,772	36
Senior Equipment Operator	60,939	1	63,576	1	63,576	1	65,496	1
Equipment Operators	144,460	3	163,368	3	163,368	3	168,228	3
Equipment Mechanic	50,424	1	58,560	1	58,560	1	60,312	1
Park Department Staff Overhead Allocation	(53,568)		(58,560)		(58,560)		(60,768)	
Capital Project Direct Labor Cost	(39,488)		(25,000)		(5,000)		(5,000)	
<b>Total Full Time Salaries</b>	<b>\$ 3,448,037</b>	<b>67</b>	<b>\$ 3,773,192</b>	<b>68</b>	<b>\$ 3,646,092</b>	<b>68</b>	<b>\$ 3,846,796</b>	<b>66</b>
<b>Overtime Pay</b>	\$ 24,875		\$ 25,900		\$ 23,113		\$ 23,113	
<b>Vacation In Lieu Pay</b>	\$ 99,115		\$ 80,000		\$ 80,000		\$ 80,000	
<b>Holiday Pay</b>	\$ 25,591		\$ 23,500		\$ 23,500		\$ 23,500	
<b>Wages - Hourly</b>								
Caretakers	\$ 120,423		\$ 116,000		\$ 102,000		\$ 61,000	
Clerical	21,074		25,000		24,000		16,000	
Concession Aides (Kennedy)	125,609		134,000		135,000		139,000	
Equipment Mechanic	32,831		25,000		25,000		13,000	
General/Proj Manager/Maintenance/Constru	53,080		48,000		43,000		13,000	
Park Patrol	100,786		102,000		107,000		108,000	
Capital Project Direct Labor Cost	(1,942)		-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 451,861</b>		<b>\$ 450,000</b>		<b>\$ 436,000</b>		<b>\$ 350,000</b>	
<b>Total Salaries and Wages</b>	<b>\$ 4,049,478</b>		<b>\$ 4,352,592</b>		<b>\$ 4,208,705</b>		<b>\$ 4,323,409</b>	
<b>Employee Benefits</b>								
Deferred Compensation In Lieu of Medical	\$ 14,100		\$ 16,000		\$ 21,000		\$ 21,000	
Employee Group Insurance	802,017		930,875		877,000		1,009,000	
Long Term Disability	71,752		86,566		80,000		85,000	
Post Employment Health Plan					18,000		12,000	
Retiree Group Insurance	61,208				61,000		70,000	
Retirement Res/Pickup	649,065		768,843		700,000		744,000	
Social Security	315,366		329,467		329,467		325,000	
State Unemployment Insurance	4,916		10,000		10,000		10,000	
Workers' Compensation	146,820		310,000		310,000		434,000	
Capital Project Direct Labor Cost	(21,569)		(13,750)		(3,000)		(3,000)	
<b>Total Employee Benefits</b>	<b>\$ 2,043,676</b>		<b>\$ 2,438,001</b>		<b>\$ 2,403,467</b>		<b>\$ 2,707,000</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 6,093,155</b>		<b>\$ 6,790,593</b>		<b>\$ 6,612,172</b>		<b>\$ 7,030,409</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
PARK DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009	Revised Budget FY 2008/2009	Preliminary Budget FY 2009/2010
<b>Services and Supplies</b>				
Advertising	\$ 875	\$ 1,000	\$ 1,100	\$ 1,100
Calcard Fraud Charge	(3,302)	-	-	-
Care of Animals	19,680	18,000	18,000	18,000
Chemical	85		600	600
Clothing/Personal Supplies	26,942	25,000	25,000	20,000
Communications	47,685	50,000	47,000	47,000
Conference Expense	373	1,000	229	-
Education/Staff Training	15,128	11,500	7,500	5,000
Electricity	355,775	400,000	400,000	400,000
Equipment and Vehicle Registration Fee	-	100	-	-
Exp. with Donation Money	1,617	-	-	-
Food Supplies	1,230	1,000	1,000	200
Gardening Supplies	25,583	30,000	5,000	25,000
Gasoline/Operation of Vehicles and Equip.	168,164	159,000	119,000	119,000
Household Expense	84,275	85,000	130,000	110,000
Membership/Dues/Publications	2,980	3,000	4,000	500
Mileage/Travel	13,280	11,000	11,370	11,000
Miscellaneous	3,554	500	500	500
Natural Gas/Butane	55,626	41,000	39,000	39,000
Office Expense	11,774	10,000	5,000	6,000
Parking Citation Expenditure	6,096	4,000	4,000	4,000
Permit			335	-
Postage	17	50	50	50
Professional Services	93,871	111,300	56,108	108
Rents/Leases - Buildings/Grounds	(10,637)	12,000	12,000	12,000
Rents/Leases - Equipment	24,781	15,000	20,000	20,000
Repair/Maintenance - Buildings/Grounds	972,181	755,500	800,500	648,500
Repair/Maintenance - Equipment	117,520	105,000	125,000	105,000
Repair/Maintenance - Special Projects			32,000	-
Repair/Maintenance - Vehicles	113,107	61,500	79,000	61,500
Rubbish Disposal	198,454	200,000	185,000	200,000
Small Tools/Instruments	57,609	50,000	47,400	47,400
Snack Bar Resale Item Purchases	33,672	33,000	33,200	33,200
Snack Bar Supplies (Kennedy)	3,530	2,000	1,800	1,800
Water	858,517	750,000	850,000	850,000
<b>Total Services and Supplies</b>	<b>\$ 3,300,041</b>	<b>\$ 2,946,450</b>	<b>\$ 3,060,692</b>	<b>\$ 2,786,458</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 150,455</b>	<b>\$ 174,900</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>\$ 86,311</b>	<b>\$ 94,579</b>	<b>\$ 8,918</b>	<b>\$ 5,000</b>
<b>Total Park Department Expenditures and Encumbrances</b>	<b>\$ 9,629,961</b>	<b>\$ 10,006,522</b>	<b>\$ 9,841,782</b>	<b>\$ 9,981,867</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
RECREATION DEPARTMENT**



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

This chart shows the operating expenses for the Recreation Department from the FY 2007/08 Actuals to the FY 2009/10 Preliminary Budget.

In the FY 2009/10 Preliminary Budget:

The total Budget is \$7,796,458 which is a decrease of \$657,291 or 7.78% of the FY 2008/09 Revised Budget. Salary, wages and benefits is \$6,332,258, a decrease of \$491,891 or 7.21% of the 2008/09 Revised Budget. Service and supplies is \$1,336,200, a decrease of \$177,400 or 11.72% of the FY 2008/09 Revised Budget. Internal Service Fund is \$128,000, a \$12,000 increase of the FY 2008/09 Revised Budget. No equipment and other capitalized item is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
RECREATION DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Revised Budget FY 2008/2009</u>	<u>Preliminary Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 6,410,725	\$ 6,413,139	\$ 6,824,149	\$ 6,332,258
Services and Supplies	1,831,017	1,392,487	1,513,600	1,336,200
Internal Service Fund-Insurance	122,472	145,000	116,000	128,000
Equipment and Other Capitalized Items	<u>50,087</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Recreation Department Expenditures and Encumbrances</b>	<b><u>\$ 8,414,301</u></b>	<b><u>\$ 7,950,626</u></b>	<b><u>\$ 8,453,749</u></b>	<b><u>\$ 7,796,458</u></b>

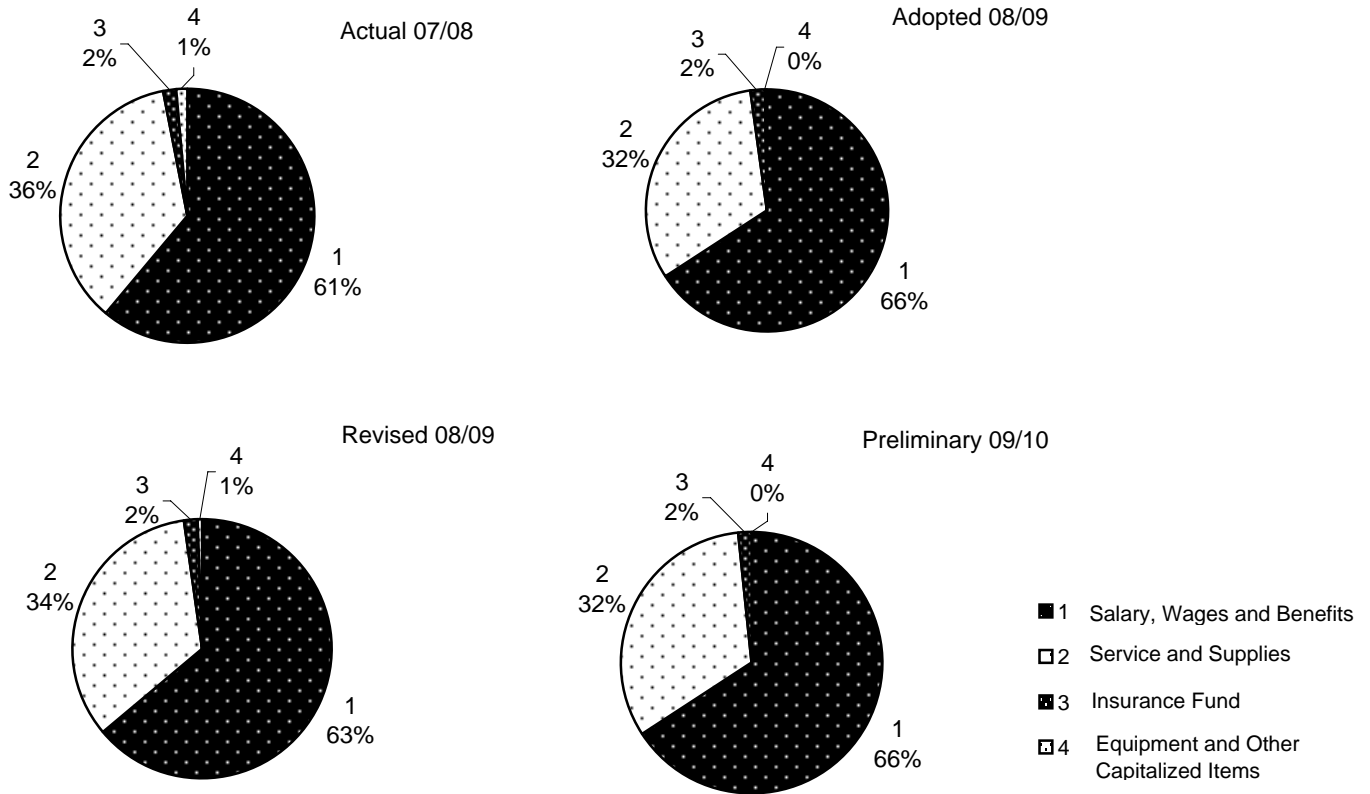
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
RECREATION DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count	Revised Budget FY 2008/2009	Head Count	Preliminary Budget FY 2009/2010	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Superintendent	\$ 86,170	1	\$ 126,432	1	\$ 126,432	1	\$ 114,672	1
Recreation Supervisors	440,338	6	537,264	6	497,264	6	579,030	6 1/2
Recreation Coordinators I/II	341,408	7	432,036	8	347,085	8	411,456	7
Information System Coordinator	80,814	1	-		-		-	
Senior Outreach Specialist	45,912	1	-		50,356	1	-	
Volunteer Coordinator	51,768	1	-		51,768	1	-	
Ashland Coordinator	56,406	1	-		45,998	1	10,000	1
Matt Jimenez Community Center Coordinator	37,923	1	-		43,176	1	-	
Supervising Secretary	59,101	1	59,592	1	59,592	1	61,380	1
Clerk III	41,484	1	50,964	1	50,964	1	52,488	1
Clerk I/II	39,495	1	43,944	1	43,944	1	49,896	1
Senior Maintenance & Construction Worker	65,841	1	68,952	1	68,952	1	71,016	1
Maintenance & Construction Technician I	55,114	1	58,560	1	58,560	1	60,312	1
Supervisor of Custodians	64,164	1	65,676	1	65,676	1	74,616	1
Senior Custodian	50,753	1	54,348	1	54,348	1	57,408	1
Custodians	319,022	8	375,552	8	364,976	8	386,784	8
Capital Project Direct Labor Cost	(1,071)		-		-		-	
<b>Total Full Time Salaries</b>	<b>\$ 1,834,642</b>	<b>34</b>	<b>\$ 1,873,320</b>	<b>30</b>	<b>\$ 1,929,091</b>	<b>34</b>	<b>\$ 1,929,058</b>	<b>30 1/2</b>
<b>Overtime Pay</b>	<b>\$ 12,500</b>		<b>\$ 9,965</b>		<b>\$ 15,050</b>		<b>\$ 3,400</b>	
<b>Vacation In Lieu Pay</b>	<b>\$ 68,700</b>		<b>\$ 60,000</b>		<b>\$ 40,000</b>		<b>\$ 35,000</b>	
<b>Holiday Pay</b>	<b>\$ 8,963</b>		<b>\$ 19,460</b>		<b>\$ 8,130</b>		<b>\$ 2,400</b>	
<b>Wages - Hourly</b>								
Adult Sports	\$ 269,396		\$ 237,900		\$ 260,000		\$ 260,000	
Arts & Crafts	59,110		65,000		62,000		60,000	
Ashland Coordinator	5,100		5,500		8,000		5,000	
Building Attendants	40,026		50,923		51,000		51,000	
Camping	77,098		98,106		108,000		110,000	
Cannery Park Program					1,200		-	
Clerical	64,080		47,740		64,000		54,000	
Custodial	40,354		36,000		40,000		32,400	
Dance	46,791		36,000		41,000		40,000	
Drama	167,097		185,400		165,000		163,000	
Disabled	140,395		153,000		151,000		142,000	
Fitness	4,648		20,000		5,000		5,000	
Information System Technician	17,323		-		-		-	
Instructional Sports-Gymnastics	79,406		86,000		86,000		86,000	
Instructional Sports-Tennis	24,734		42,436		32,500		32,500	
Martial Arts	790		2,000		500		500	
Matt Jimenez Community Center	206,117		34,000		199,000		-	
Naturalist	198,810		212,200		210,000		190,000	
Photography	44,978		45,600		44,000		42,000	
Playgrounds	74,701		96,000		96,000		70,000	
Recreation Innovation Program	113,228		-		185,000		-	
Senior Adults	136,176		145,000		138,000		128,000	
Special Interest	1,127		2,500		1,500		1,500	
Swim Centers	600,057		527,267		580,000		500,000	
Teenage Programs	52,505		50,000		45,000		40,000	
Tot Time	66,406		85,000		68,000		62,000	
Youth Sports	26,823		37,131		27,000		27,000	
Capital Project Direct Labor Cost	(176)		-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 2,557,101</b>		<b>\$ 2,300,703</b>		<b>\$ 2,668,700</b>		<b>\$ 2,101,900</b>	
<b>Enterprise Instructors</b>	<b>\$ 476,751</b>		<b>\$ 505,041</b>		<b>\$ 468,460</b>		<b>\$ 473,500</b>	
<b>Total Salaries and Wages</b>	<b>\$ 4,958,656</b>		<b>\$ 4,768,489</b>		<b>\$ 5,129,431</b>		<b>\$ 4,545,258</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
RECREATION DEPARTMENT  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009	Revised Budget FY 2008/2009	Preliminary Budget FY 2009/2010
<b>Employee Benefits</b>				
Deferred Compensation In Lieu of Medical	\$ 17,340	\$ 17,000	\$ 30,000	\$ 30,000
Employee Group Insurance	510,096	617,000	555,000	638,000
Long Term Disability	35,646	39,650	39,650	40,000
Post Employment Health Plan			20,000	15,000
Retiree Group Insurance	48,846		51,618	60,000
Retirement Res/Pickup	361,018	393,300	370,000	369,000
Social Security	358,541	390,450	390,450	375,000
State Unemployment Insurance	3,184	20,000	20,000	20,000
Workers' Compensation	118,026	167,250	218,000	240,000
Capital Project Direct Labor Cost	(627)	-	-	-
<b>Total Employee Benefits</b>	<b>\$ 1,452,069</b>	<b>\$ 1,644,650</b>	<b>\$ 1,694,718</b>	<b>\$ 1,787,000</b>
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 6,410,725</b>	<b>\$ 6,413,139</b>	<b>\$ 6,824,149</b>	<b>\$ 6,332,258</b>
<b>Services and Supplies</b>				
Advertising & Dist. Resources	\$ 81,747	\$ 95,000	\$ 95,000	\$ 85,000
Bingo	24,165	24,000	22,000	22,000
Boutique	5,189	4,000	4,900	5,250
Care of Animals	938	34,800	26,000	24,000
Certified Training Material	10,340		3,500	3,500
Chemicals	25,735	64,000	52,000	52,000
Clothing/Personal Supplies	3,147	5,500	3,350	2,400
Communications	36,945	50,000	34,200	30,000
Conference Expense	4,939	4,000	3,600	1,000
Credit Card Charges and Fees	54,365	60,000	85,000	124,000
Education/Staff Training	12,711	6,000	3,000	1,000
Electricity	76,700	56,000	79,800	62,000
Exp. with Donation Money	178,461	-	18,600	-
Food Supplies	78,896	69,544	81,900	79,200
Gasoline/Operation of Vehicle and Equip.	11,540	8,100	7,600	7,100
Gift Shop Resale Purchases	7,603	5,200	4,200	4,000
Household Expenses	129,823	102,948	110,400	99,000
Membership/Dues/Publications	3,439	5,000	3,500	2,500
Mileage/Travel	42,833	46,590	34,200	30,250
Miscellaneous Expense	2,477	200	200	200
Natural Gas/Butane	136,210	60,000	125,000	125,000
Office Expense	47,171	53,050	45,500	34,850
Postage	19,290	33,000	20,000	18,000
Professional Services	228,148	204,400	202,400	187,600
Rents/Leases - Buildings/Grounds	2,880	17,000	18,700	4,700
Rents/Leases - Equipment	48,064	50,250	49,950	49,950
Rents/Leases - Vehicles	6,028	9,000	10,500	9,000
Repair/Maintenance - Buildings/Grounds	35,415	30,000	40,000	25,000
Repair/Maintenance - Equipment	40,686	38,100	31,400	30,700
Repair/Maintenance - Special Projects				
Repair/Maintenance - Vehicles	3,233	4,450	3,800	2,800
Rubbish Disposal	3,704	-	3,700	-
Small Tools/Instruments	95,819	17,800	6,900	6,700
Software Licensing/Purchase	65,747	-	-	-
Special Services/Supplies	259,551	199,550	222,900	162,500
Theft/Loss	(5)	5	2,200	-
Water	47,083	35,000	57,700	45,000
<b>Total Services and Supplies</b>	<b>\$ 1,831,017</b>	<b>\$ 1,392,487</b>	<b>\$ 1,513,600</b>	<b>\$ 1,336,200</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 122,472</b>	<b>\$ 145,000</b>	<b>\$ 116,000</b>	<b>\$ 128,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>\$ 50,087</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Recreation Department Expenditures and Encumbrances</b>	<b>\$ 8,414,301</b>	<b>\$ 7,950,626</b>	<b>\$ 8,453,749</b>	<b>\$ 7,796,458</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT**



This chart indicates the annual operating expenditures for the Golf Department which includes Skywest Golf Course, Mission Hills of Hayward Golf Course and Mission Hills of Hayward Driving Range for the FY 2007/08 Actuals to FY 2009/10 Preliminary Budget.

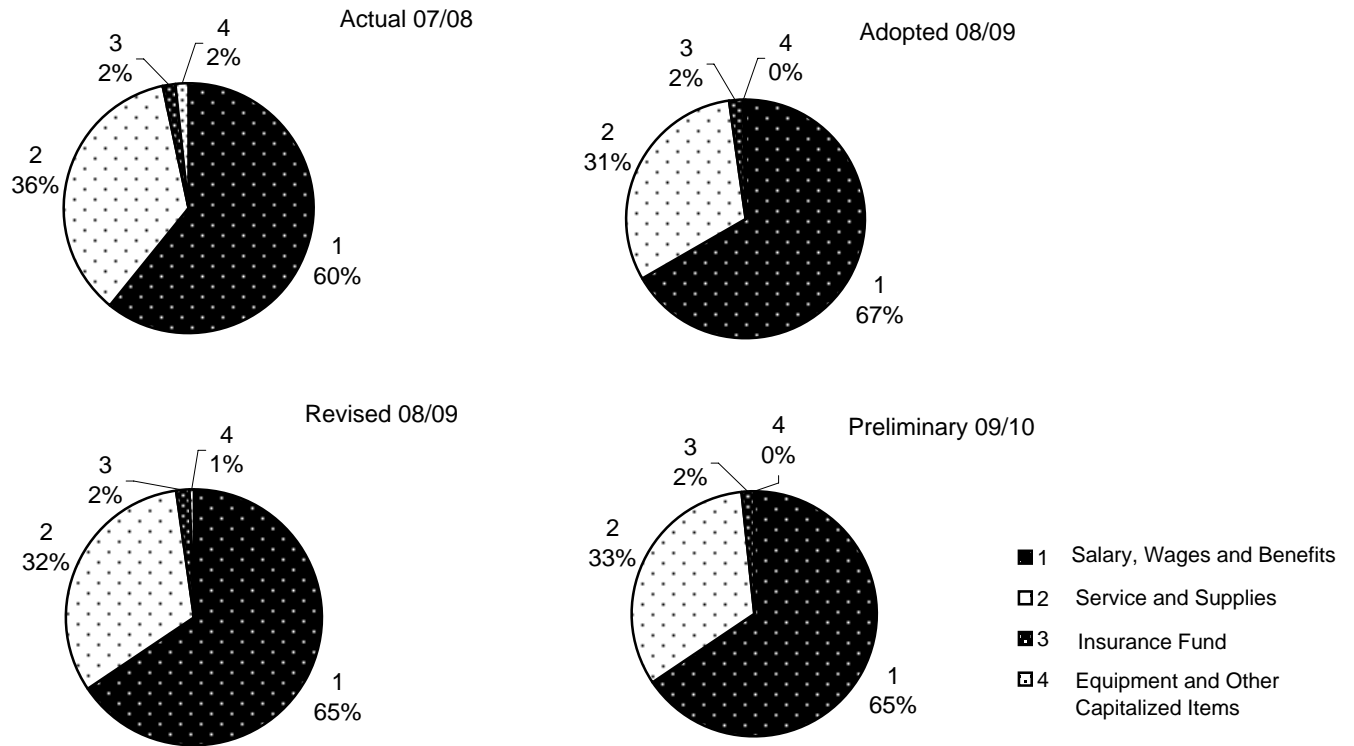
In the FY 2009/10 Preliminary Budget:

The total Operating Expenditures is \$3,724,979, a decrease of 3.28% of the FY 2008/09 Revised Budget. Salary, wages and benefits is \$2,456,675 which is a decrease of 0.01% of the FY2008/09 Revised Budget. Service and supplies is \$1,204,054, a decrease of \$109,005, 8.3% of the FY 2008/09 Revised Budget. Internal Service Fund - Insurance is to increase by \$6,000 of the FY 2008/09 Revised Budget. No equipment and other capitalized items expenditure is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Revised Budget FY 2008/2009</u>	<u>Preliminary Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 2,203,376	\$ 2,608,519	\$ 2,456,915	\$ 2,456,675
Services and Supplies	1,283,669	1,270,800	1,313,059	1,204,054
Internal Service Fund-Insurance	59,235	72,600	58,250	64,250
Equipment and Other Capitalized Items	<u>51,918</u>	<u>15,000</u>	<u>23,200</u>	<u>-</u>
<b>Total Golf Department Expenditures and Encumbrances</b>	<b><u>\$ 3,598,198</u></b>	<b><u>\$ 3,966,919</u></b>	<b><u>\$ 3,851,424</u></b>	<b><u>\$ 3,724,979</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT  
SKYWEST GOLF COURSE**



This chart indicates the operating expenditures for the Skywest Golf Course from the Actuals of FY 2007/08 to the Preliminary Budget of FY 2009/10.

In the FY2009/10 Preliminary Budget:

The total Operating Expenditure is \$2,275,420, a decrease of \$69,318 or 2.96% of the FY 2008/09 Revised Budget. Salary, wages and benefits is to be \$1,490,370, a decrease of \$43,618 or 2.84% of FY 2008/09 Revised Budget. Service and supplies is \$744,050, a decrease of \$14,000 or 1.85% of the FY 2008/09 Revised Budget. Internal Service Fund - Insurance is to be \$41,000. No equipment and other capitalized items is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT - SKYWEST GOLF COURSE  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Revised Budget FY 2008/2009</u>	<u>Preliminary Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 1,426,857	\$ 1,677,636	\$ 1,533,988	\$ 1,490,370
Services and Supplies	842,352	788,300	758,050	744,050
Internal Service Fund-Insurance	37,985	47,300	37,000	41,000
Equipment and Other Capitalized Items	<u>41,791</u>	<u>7,500</u>	<u>15,700</u>	<u>-</u>
<b>Total Skywest Golf Course Expenditures and Encumbrances</b>	<b><u>\$ 2,348,985</u></b>	<b><u>\$ 2,520,736</u></b>	<b><u>\$ 2,344,738</u></b>	<b><u>\$ 2,275,420</u></b>

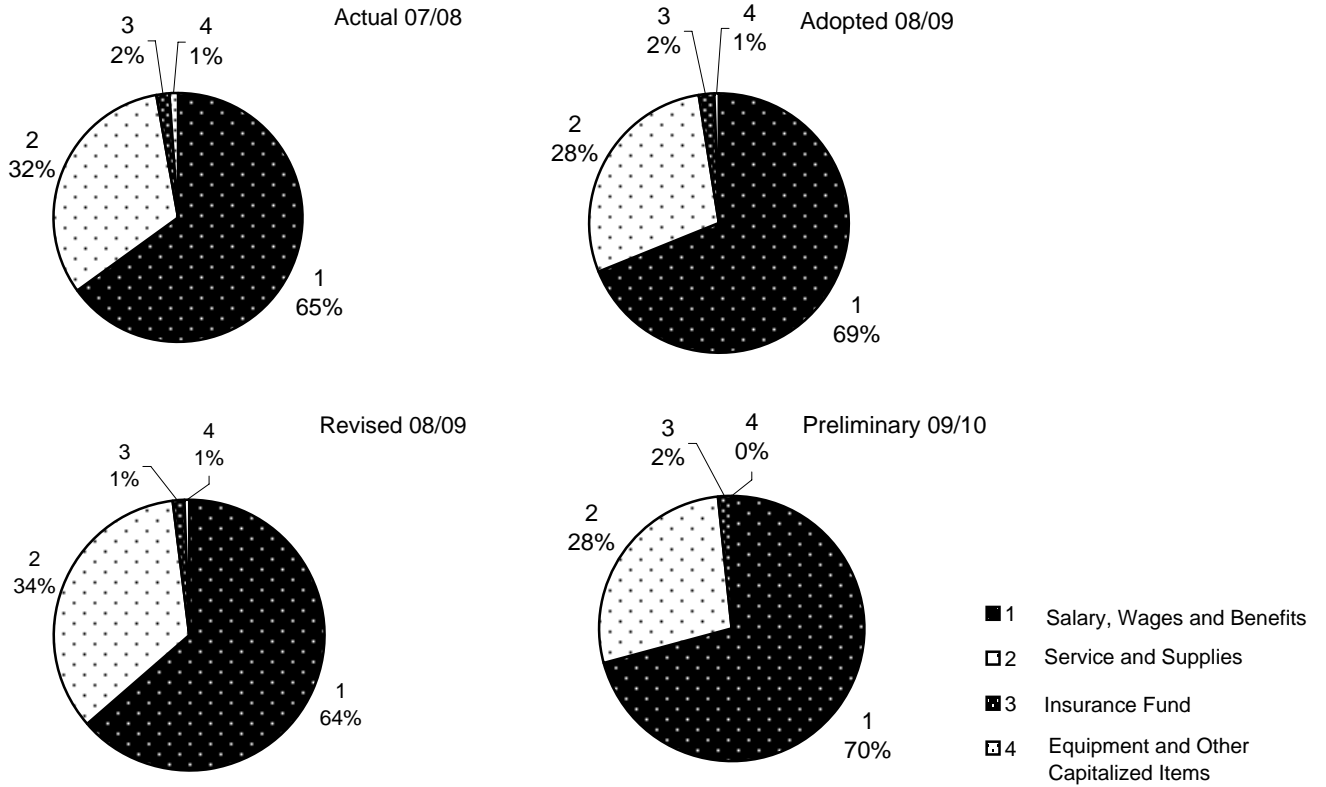
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT - SKYWEST GOLF COURSE  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count	Revised Budget FY 2008/2009	Head Count	Preliminary Budget FY 2009/2010	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Manager of Golf Course Operations	\$ 79,605	2/3	\$ 80,609	2/3	\$ 80,609	2/3	\$ 83,857	2/3
Golf Course Supervisor	54,027	2/3	54,383	2/3	54,383	2/3	58,549	2/3
Senior Golf Course Caretaker	61,286	1	63,960	1	49,937	1	-	
Golf Course Caretakers	301,364	6	336,144	6	302,544	6	293,160	5
Equipment Mechanic	38,631	2/3	39,235	2/3	39,235	2/3	40,409	2/3
Golf Course Coordinator	44,127	1	50,496	1	50,496	1	56,648	1
Capital Project Direct Labor Cost	(5,224)		-		-		-	
<b>Total Full Time Salaries</b>	<b>\$ 573,816</b>	<b>10</b>	<b>\$ 624,827</b>	<b>10</b>	<b>\$ 577,204</b>	<b>10</b>	<b>\$ 532,623</b>	<b>8</b>
<b>Overtime Pay</b>	<b>\$ 7,081</b>		<b>\$ 10,400</b>		<b>\$ 8,300</b>		<b>\$ 8,300</b>	
<b>Vacation In Lieu Pay</b>	<b>\$ 26,363</b>		<b>\$ 16,000</b>		<b>\$ 16,000</b>		<b>\$ 16,000</b>	
<b>Holiday Pay</b>	<b>\$ 8,986</b>		<b>\$ 10,100</b>		<b>\$ 8,800</b>		<b>\$ 8,800</b>	
<b>Wages - Hourly</b>								
Greens keepers & Watermen	\$ 74,828		\$ 127,000		\$ 90,000		\$ 75,000	
Driving Range	77,074		80,000		80,000		80,000	
Starter/Pro Shop	50,402		69,000		65,000		60,000	
Equipment Mechanic	18,271		20,000		18,000		18,000	
Capital Project Direct Labor Cost	(947)		-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 219,628</b>		<b>\$ 296,000</b>		<b>\$ 253,000</b>		<b>\$ 233,000</b>	
<b>District Overhead</b>								
Business Department Staff Overhead Allocation	\$ 122,760		\$ 148,449		\$ 148,449		\$ 155,932	
Park Department Staff Overhead Allocation	35,892		39,235		39,235		40,715	
<b>Total District Overhead</b>	<b>\$ 158,652</b>		<b>\$ 187,684</b>		<b>\$ 187,684</b>		<b>\$ 196,647</b>	
<b>Enterprise Instructors</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Total Salaries and Wages</b>	<b>\$ 994,526</b>		<b>\$ 1,145,011</b>		<b>\$ 1,050,988</b>		<b>\$ 995,370</b>	
<b>Employee Benefits</b>								
Deferred Compensation In Lieu of Medical					\$ -			
Employee Group Insurance	180,789		245,025		176,000		203,000	
Long Term Disability	12,452		12,500		12,500		11,000	
Post Employment Health Plan					6,500		5,000	
Retiree Group Insurance	16,457				26,000		30,000	
Retirement Res/Pickup	121,408		124,500		122,500		103,000	
Social Security	72,572		82,600		72,500		60,000	
State Unemployment Insurance	4		2,000		2,000		2,000	
Workers' Compensation	31,897		66,000		65,000		81,000	
Capital Project Direct Labor Cost	(3,249)		-		-		-	
<b>Total Employee Benefits</b>	<b>\$ 432,331</b>		<b>\$ 532,625</b>		<b>\$ 483,000</b>		<b>\$ 495,000</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 1,426,857</b>		<b>\$ 1,677,636</b>		<b>\$ 1,533,988</b>		<b>\$ 1,490,370</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT - SKYWEST GOLF COURSE  
OBJECT OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Revised Budget FY 2008/2009</u>	<u>Preliminary Budget FY 2009/2010</u>
<b>Services and Supplies</b>				
Advertising & Dist. Resources	\$ 6,083	\$ 4,000	\$ 5,300	\$ 4,300
Bank Charges	-	-	-	-
Clothing/Personal Supplies	2,618	4,000	2,600	2,600
Communications	10,097	13,000	10,000	10,000
Conference Expense	339	2,000	2,000	1,000
Credit Card Charges and Fees	17,651	25,000	30,000	30,000
Driving Range Supplies	8,896	15,000	12,000	12,000
Education/Staff Training	2,998	2,000	2,000	1,000
Electricity	55,218	60,000	60,000	60,000
Exp. with Donation Money	5,073	-	-	-
Gardening Supplies	70,032	75,000	70,000	70,000
Gasoline/Operation of Vehicle and Equip.	28,528	24,000	29,000	29,000
Golf Course Supplies	12,841	12,000	10,500	10,500
Household Expenses	14,588	17,000	17,000	17,000
Membership/Dues/Publications	2,414	2,000	2,000	1,000
Mileage/Travel	6,354	5,000	6,550	6,550
Miscellaneous Expenses	1,411	-	-	-
Natural Gas/Butane	2,449	3,000	2,500	3,000
Office Expense	5,509	8,000	8,000	8,000
Pro Shop Resale Purchase	50,905	43,000	43,000	43,000
Professional Services	8,798	17,100	5,100	5,100
Rents/Leases - Buildings/Grounds	192,179	176,200	176,200	176,200
Rents/Leases - Equipment	16,006	21,000	15,000	15,000
Repair/Maintenance - Buildings/Grounds	152,647	115,500	111,000	103,000
Repair/Maintenance - Equipment	47,389	48,000	38,300	38,300
Repair/Maintenance - Special Projects	-	-	-	-
Repair/Maintenance - Vehicles	-	500	500	500
Rubbish Disposal	19,475	20,000	20,000	20,000
Small Tools/Instruments	31,584	7,000	10,500	8,000
Theft Loss	-	1,000	1,000	1,000
Water	70,269	68,000	68,000	68,000
<b>Total Services and Supplies</b>	<b>\$ 842,352</b>	<b>\$ 788,300</b>	<b>\$ 758,050</b>	<b>\$ 744,050</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 37,985</b>	<b>\$ 47,300</b>	<b>\$ 37,000</b>	<b>\$ 41,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>41,791</b>	<b>\$ 7,500</b>	<b>\$ 15,700</b>	<b>\$ -</b>
<b>Total Skywest Golf Course Expenditures and Encumbrances</b>	<b>\$ 2,348,985</b>	<b>\$ 2,520,736</b>	<b>\$ 2,344,738</b>	<b>\$ 2,275,420</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
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 2007/08 to the Preliminary Budget of FY 2009/10.

In the FY2009/10 Preliminary Budget:

The total Operating Budget is \$1,120,956, a decrease of \$59,627 or 5.05% of the FY 2008/09 Revised Budget. Salary, wages and benefits is to be \$793,956, an increase of \$41,378 or 5.5% of the FY2008/09 Revised Budget. Service and supplies is \$309,000, a decrease of \$95,005 or 23.52% of the FY 2008/09 Revised Budget. Internal Service Fund - Insurance is to increase by \$1,500 from the FY 2008/09 Revised Budget. No equipment and other capitalized items is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Revised Budget FY 2008/2009</u>	<u>Preliminary Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 619,802	\$ 772,708	\$ 752,578	\$ 793,956
Services and Supplies	308,855	319,300	404,005	309,000
Internal Service Fund-Insurance	17,082	20,900	16,500	18,000
Equipment and Other Capitalized Items	<u>9,460</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
<b>Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances</b>	<b><u>\$ 955,200</u></b>	<b><u>\$ 1,120,408</u></b>	<b><u>\$ 1,180,583</u></b>	<b><u>\$ 1,120,956</u></b>

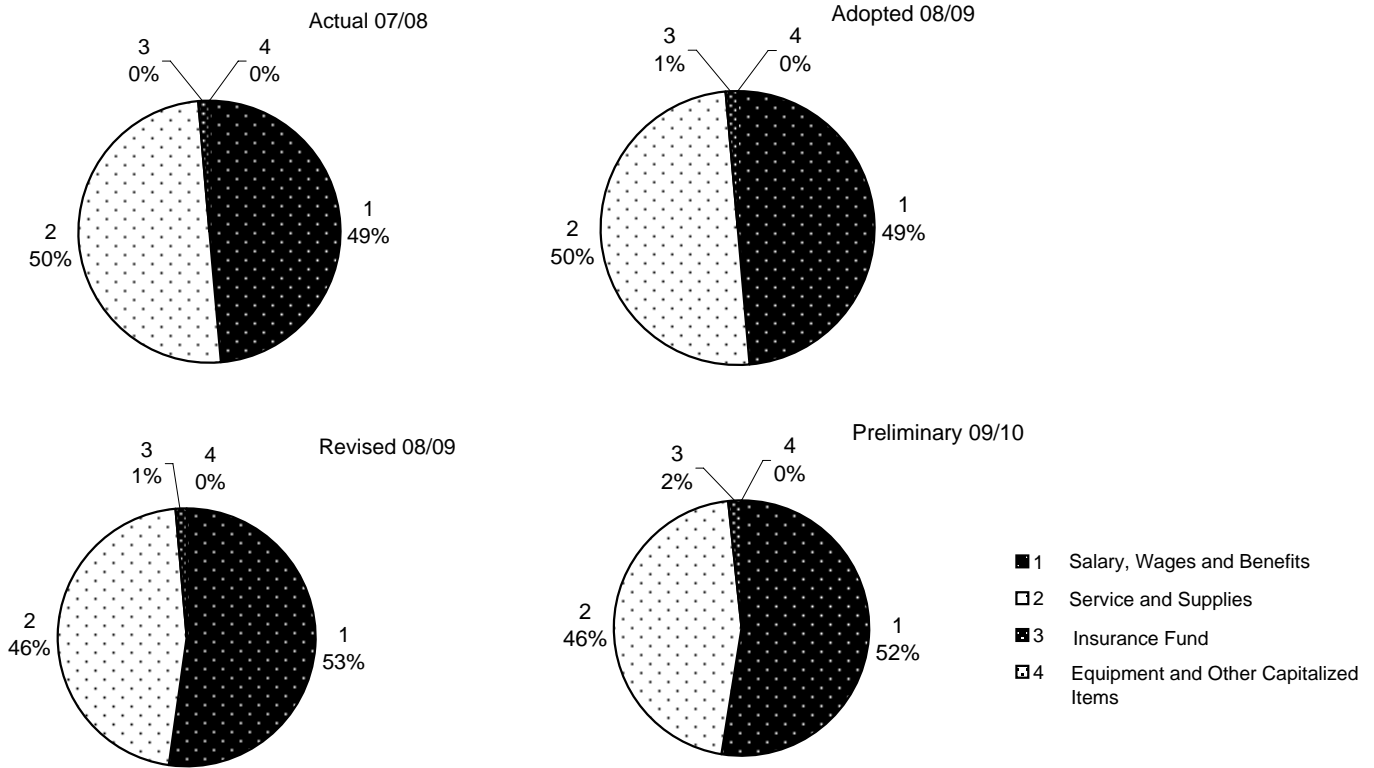
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Adopted Budget FY 2008/2009	Head Count	Revised Budget FY 2008/2009	Head Count	Preliminary Budget FY 2009/2010	Head Count
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Manager of Golf Course Operations	\$ 37,167	1/3	\$ 39,703	1/3	\$ 39,703	1/3	\$ 41,303	1/3
Golf Course Supervisor	25,281	1/3	27,597	1/3	27,597	1/3	30,726	1/3
Senior Golf Course Caretaker	61,266	1	63,960	1	63,960	1	65,856	1
Golf Course Caretakers	105,212	2	113,856	2	113,856	2	117,264	2
Equipment Mechanic	17,676	1/3	19,325	1/3	19,325	1/3	19,903	1/3
Golf Course Coordinator	48,852	1	50,496	1	50,496	1	54,648	1
Capital Project Direct Labor Cost	-		-		-		-	
<b>Total Full Time Salaries</b>	<b>\$ 295,454</b>	<b>5</b>	<b>\$ 314,937</b>	<b>5</b>	<b>\$ 314,937</b>	<b>5</b>	<b>\$ 329,700</b>	<b>5</b>
<b>Overtime Pay</b>	\$ 360		\$ 5,200		\$ 5,200		\$ 5,200	
<b>Vacation In Lieu Pay</b>	\$ 4,648		\$ 8,000		\$ 10,000		\$ 10,000	
<b>Holiday Pay</b>	\$ 4,432		\$ 6,400		\$ 8,200		\$ 8,200	
<b>Wages - Hourly</b>								
Greens keepers & Watermen	\$ 23,810		\$ 60,000		\$ 40,000		\$ 40,000	
Driving Range	-		-		-		-	
Starter/Pro Shop	58,848		65,000		65,000		65,000	
Equipment Mechanic	1,535		2,000		3,000		3,000	
Capital Project Direct Labor Cost	-		-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 84,193</b>		<b>\$ 127,000</b>		<b>\$ 108,000</b>		<b>\$ 108,000</b>	
<b>District Overhead</b>								
Business Department Staff Overhead Alloc	\$ 60,468		\$ 73,116		\$ 73,116		\$ 76,803	
Park Department Staff Overhead Allocatior	17,664		19,325		19,325		20,053	
<b>Total District Overhead</b>	<b>\$ 78,132</b>		<b>\$ 92,441</b>		<b>\$ 92,441</b>		<b>\$ 96,856</b>	
<b>Enterprise Instructors</b>	-		-		-		-	
<b>Total Salaries and Wages</b>	<b>\$ 467,219</b>		<b>\$ 553,978</b>		<b>\$ 538,778</b>		<b>\$ 557,956</b>	
<b>Employee Benefits</b>								
Deferred Compensation In Lieu of Medical	\$ 2,500		\$ 3,000		\$ 3,000		\$ 3,000	
Employee Group Insurance	51,793		72,600		61,500		71,000	
Long Term Disability	4,307		6,330		6,500		6,500	
Post Employment Health Plan	-		-		-		-	
Retiree Group Insurance	10,488		-		11,100		13,000	
Retirement Res/Pickup	39,612		62,700		62,700		62,000	
Social Security	24,374		39,500		39,500		40,500	
State Unemployment Insurance	8,342		4,000		4,000		4,000	
Workers' Compensation	11,167		30,600		25,500		36,000	
Capital Project Direct Labor Cost	-		-		-		-	
<b>Total Employee Benefits</b>	<b>\$ 152,584</b>		<b>\$ 218,730</b>		<b>\$ 213,800</b>		<b>\$ 236,000</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 619,802</b>		<b>\$ 772,708</b>		<b>\$ 752,578</b>		<b>\$ 793,956</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE  
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009	Revised Budget FY 2008/2009	Preliminary Budget FY 2009/2010
<b>Services and Supplies</b>				
Advertising & Dist. Resources	\$ 2,819	\$ 3,000	\$ 4,000	\$ 4,000
Bank Charges	-	-	-	-
Clothing/Personal Supplies	871	1,000	1,200	1,200
Communications	5,090	5,000	5,000	5,000
Conference Expense	-	1,000	500	500
Credit Card Charges and Fees	9,709	13,000	13,000	13,000
Education/Staff Training	135	500	500	500
Electricity	65,862	77,000	75,000	75,000
Exp. with Donation Money	721	-	-	-
Gardening Supplies	32,161	42,000	35,000	35,000
Gasoline/Operation of Vehicle and Equip.	8,263	8,000	8,500	8,500
Golf Course Supplies	3,161	7,800	7,800	7,800
Household Expenses	2,323	2,000	2,000	2,000
Membership/Dues/Publications	145	300	300	300
Mileage/Travel	543	500	500	500
Miscellaneous Expenditure	-	-	-	-
Natural Gas/Butane	4,586	4,000	4,500	4,500
Office Expense	2,475	3,000	3,000	3,000
Pro Shop Resale Purchase	29,166	31,000	31,005	31,000
Professional Services	3,611	9,900	4,900	4,900
Rents/Leases - Buildings/Grounds	-	-	-	-
Rents/Leases - Equipment	7,264	5,000	5,000	5,000
Repair/Maintenance - Buildings/Grounds	51,117	45,400	45,400	45,400
Repair/Maintenance - Equipment	24,524	29,000	29,000	29,000
Repair/Maintenance - Special Projects	-	-	95,000	-
Repair/Maintenance - Vehicles	-	500	500	500
Rubbish Disposal	14,277	11,400	11,400	11,400
Small Tools/Instruments	9,659	8,000	8,000	8,000
Theft/Loss	-	1,000	1,000	1,000
Water	30,373	10,000	12,000	12,000
<b>Total Services and Supplies</b>	<b>\$ 308,855</b>	<b>\$ 319,300</b>	<b>\$ 404,005</b>	<b>\$ 309,000</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 17,082</b>	<b>\$ 20,900</b>	<b>\$ 16,500</b>	<b>\$ 18,000</b>
<b>Equipment and Other Capitalized Items</b>	<b>9,460</b>	<b>\$ 7,500</b>	<b>\$ 7,500</b>	<b>\$ -</b>
<b>Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances</b>	<b>\$ 955,200</b>	<b>\$ 1,120,408</b>	<b>\$ 1,180,583</b>	<b>\$ 1,120,956</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT  
MISSION HILLS OF HAYWARD DRIVING RANGE**



This chart indicates the annual operating expenditures for the Mission Hills of Hayward Golf Course from the Actuals of FY 2007/08 to the Preliminary Budget of FY 2009/10.

**In the FY2009/10 Preliminary Budget:**

Total Operating Budget is \$328,603, an increase of \$2,500 or 0.77% of the FY 2008/09 Revised Budget.  
 Salary, wages and benefits is to be \$172,349, an increase of \$2,000 or 1.17% of the FY2008/09 Revised Budget.  
 Service and Supplies is \$151,004, no change from the FY 2008/09 Revised Budget.  
 Internal Service Fund is \$5,250, a \$500 increase of the FY 2008/09 Revised Budget.  
 No equipment and other capitalized items expenditure is budgeted for the FY 2009/10 Budget.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE  
SUMMARY OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Revised Budget FY 2008/2009</u>	<u>Preliminary Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 156,716	\$ 158,175	\$ 170,349	\$ 172,349
Services and Supplies	132,462	163,200	151,004	151,004
Internal Service Fund-Insurance	4,168	4,400	4,750	5,250
Equipment and Other Capitalized Items	<u>667</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances</b>	<b><u>\$ 294,013</u></b>	<b><u>\$ 325,775</u></b>	<b><u>\$ 326,103</u></b>	<b><u>\$ 328,603</u></b>

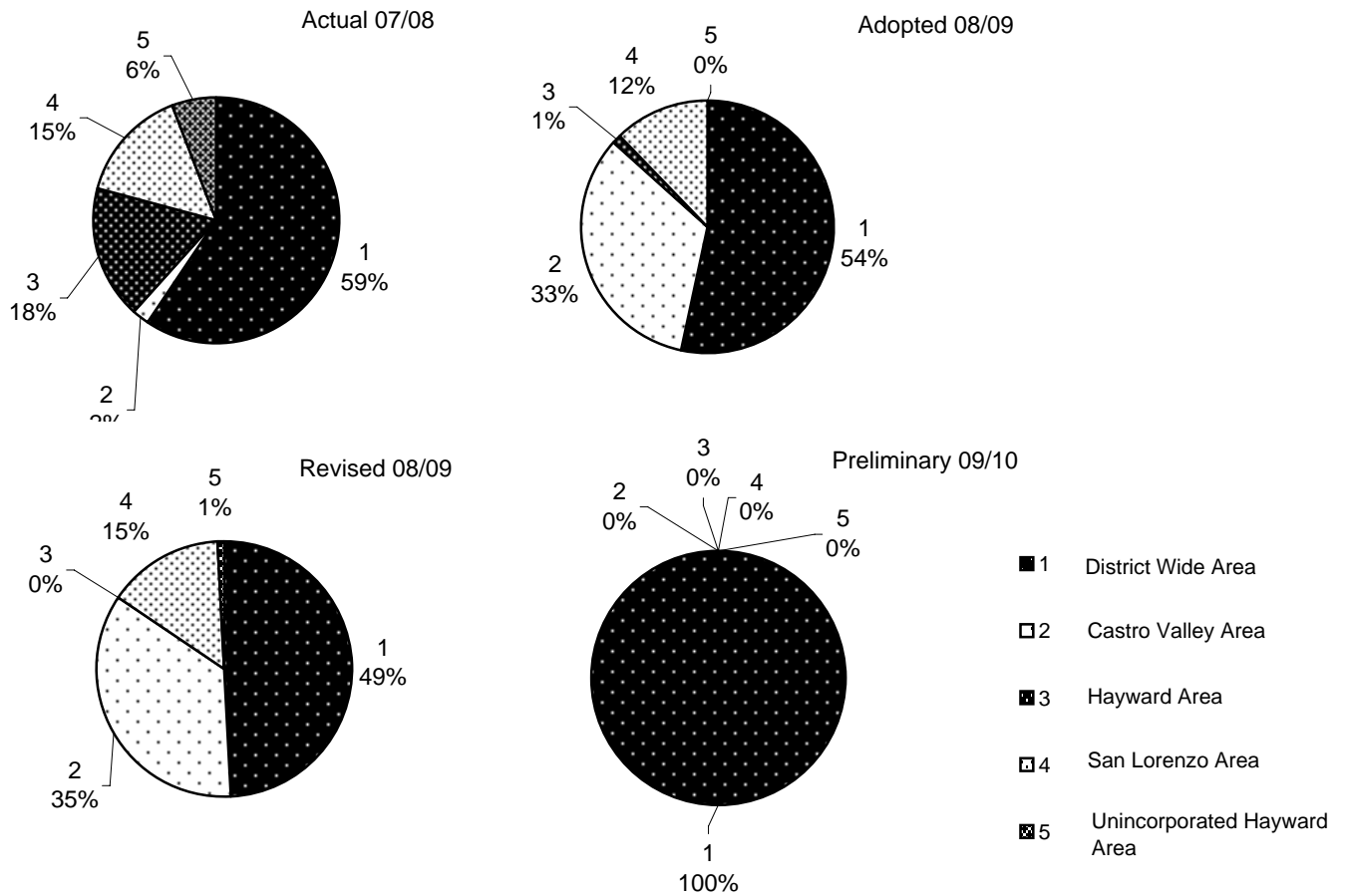
**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE  
OBJECT OF EXPENDITURES**

	<u>Actual&amp;Encumb FY 2007/2008</u>	<u>Head Count</u>	<u>Adopted Budget FY 2008/2009</u>	<u>Head Count</u>	<u>Revised Budget FY 2008/2009</u>	<u>Head Count</u>	<u>Preliminary Budget FY 2009/2010</u>	<u>Head Count</u>
<b>Salaries, Wages and Employee Benefits</b>								
<b>Salaries - Full Time</b>								
Manager of Golf Course Operations	-		-		-		-	
Golf Course Supervisor	-		-		-		-	
Senior Golf Course Caretaker	-		-		-		-	
Golf Course Caretakers	-		-		-		-	
Equipment Mechanic	-		-		-		-	
Golf Course Coordinator	-		-		-		-	
<b>Total Full Time Salaries</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Overtime Pay</b>	<b>\$ 334</b>		<b>\$ 3,400</b>		<b>\$ 3,400</b>		<b>\$ 3,400</b>	
<b>Vacation In Lieu Pay</b>	<b>\$ -</b>		<b>\$ 200</b>		<b>\$ 300</b>		<b>\$ 300</b>	
<b>Holiday Pay</b>	<b>\$ 2,971</b>		<b>\$ 2,075</b>		<b>\$ 2,650</b>		<b>\$ 2,650</b>	
<b>Wages - Hourly</b>								
Greens keepers & Watermen	\$ 21,901		\$ 26,000		\$ 24,000		\$ 24,000	
Driving Range	85,065		89,500		89,499		89,499	
Starter/Pro Shop	-		-		-		-	
Equipment Mechanic	1,612		1,000		3,000		3,000	
Capital Project Direct Labor Cost	-		-		-		-	
<b>Total Hourly Wages</b>	<b>\$ 108,579</b>		<b>\$ 116,500</b>		<b>\$ 116,499</b>		<b>\$ 116,499</b>	
<b>District Overhead</b>								
Business Department Staff Overhead Allocation	-		-		-		-	
Park Department Staff Overhead Allocation	-		-		-		-	
<b>Total District Overhead</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Enterprise Instructors</b>	<b>\$ 32,121</b>		<b>\$ 20,000</b>		<b>\$ 30,000</b>		<b>\$ 30,000</b>	
<b>Total Salaries and Wages</b>	<b>\$ 144,005</b>		<b>\$ 142,175</b>		<b>\$ 152,849</b>		<b>\$ 152,849</b>	
<b>Employee Benefits</b>								
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -		\$ -	
Employee Group Insurance	-		-		-		-	
Long Term Disability	-		-		-		-	
Post Employment Health Plan	-		-		-		-	
Retirement Res/Pickup	-		-		-		-	
Social Security	6,073		8,500		8,500		7,500	
State Unemployment Insurance	3,448		1,000		1,000		1,000	
Workers' Compensation	3,191		6,500		8,000		11,000	
Capital Project Direct Labor Cost	-		-		-		-	
<b>Total Employee Benefits</b>	<b>\$ 12,712</b>		<b>\$ 16,000</b>		<b>\$ 17,500</b>		<b>\$ 19,500</b>	
<b>Total Salaries, Wages and Employee Benefits</b>	<b>\$ 156,716</b>		<b>\$ 158,175</b>		<b>\$ 170,349</b>		<b>\$ 172,349</b>	

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE  
OBJECT OF EXPENDITURES**

	<u>Actual&amp;Encumb</u> <u>FY 2007/2008</u>	<u>Adopted Budget</u> <u>FY 2008/2009</u>	<u>Revised Budget</u> <u>FY 2008/2009</u>	<u>Preliminary Budget</u> <u>FY 2009/2010</u>
<b>Services and Supplies</b>				
Advertising & Dist. Resources	\$ 2,862	\$ 4,000	\$ 5,000	\$ 5,000
Clothing/Personal Supplies	163	1,000	1,000	1,000
Communications	2,556	3,000	3,000	3,000
Conference Expense	-	-	-	-
Credit Card Charges and Fees	6,475	6,800	8,000	8,000
Driving Range Supplies	27,562	40,000	40,000	40,000
Education/Staff Training	-	-	-	-
Electricity	-	-	-	-
Exp. with Donation Money	-	-	-	-
Gardening Supplies	7,798	9,000	5,000	5,000
Gasoline/Operation of Vehicle and Equip.	-	-	-	-
Golf Course Supplies	481	4,200	4,200	4,200
Household Expenses	108	1,200	1,200	1,200
Membership/Dues/Publications	-	100	100	100
Mileage/Travel	-	-	-	-
Miscellaneous Expenses	-	-	-	-
Natural Gas/Butane	-	400	-	-
Office Expense	1,714	2,000	2,000	2,000
Pro Shop Resale Purchase	55,801	47,000	47,004	47,004
Professional Services	3,611	8,000	3,000	3,000
Rents/Leases - Buildings/Grounds	-	-	-	-
Rents/Leases - Equipment	1,160	3,500	3,500	3,500
Repair/Maintenance - Buildings/Grounds	10,295	21,000	20,000	20,000
Repair/Maintenance - Equipment	2,493	4,000	4,000	4,000
Repair/Maintenance - Special Projects	-	-	-	-
Repair/Maintenance - Vehicles	-	500	500	500
Rubbish Disposal	545	-	-	-
Small Tools/Instruments	8,838	6,500	2,500	2,500
Theft/Loss	-	1,000	1,000	1,000
Water	-	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 132,462</b>	<b>\$ 163,200</b>	<b>\$ 151,004</b>	<b>\$ 151,004</b>
<b>Internal Service Fund - Insurance</b>	<b>\$ 4,168</b>	<b>\$ 4,400</b>	<b>\$ 4,750</b>	<b>\$ 5,250</b>
<b>Equipment and Other Capitalized Items</b>	<b>667</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances</b>	<b>\$ 294,013</b>	<b>\$ 325,775</b>	<b>\$ 326,103</b>	<b>\$ 328,603</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
CAPITAL OUTLAY EXPENDITURES AND ENCUMBRANCES BY AREA**



This chart indicates the total Capital Outlay expenditures and encumbrances from the Actuals of FY 2007/08 to the FY 2009/10 Preliminary 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 FY2009/10 Preliminary Budget, total net capital outlay expenditure is \$386,201.

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
CURRENT YEAR CAPITAL OUTLAY FUND  
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2007/2008	Adopted Budget FY 2008/2009	Revised Budget FY 2008/2009	Preliminary Budget FY 2009/2010
<b><u>Current Year Income</u></b>				
Transfer from General Fund	\$ 1,167,771	\$ 1,522,766	\$ 2,687,852	\$ 386,201
Donations				
Interest Income	11,485		118	
City Grant	79,346		(4,346)	120,000
County Grant	461,679		169,658	464,000
State Grants including Measure WW	1,300,000			2,694,000
Other Agency Grant	-		3,134	
Disaster Recovery	-			294,000
Alameda County Redevelopment Fund	1,140		20,482	
City of Hayward Redevelopment Fund	4,147,128			
City Land Dedication In Lieu Fees	675,000	75,000		75,000
County Land Dedication In Lieu Fees	249,634	240,000	60,515	
Others	177,359		8,007	
<b>Total Current Year Income</b>	<b>\$ 8,270,542</b>	<b>\$ 1,837,766</b>	<b>\$ 2,945,418</b>	<b>\$ 4,033,201</b>
<b><u>Prior Year Funding Brought Forward</u></b>				
Transfer from General Fund				
Park Maintenance Assessment Projects	-			
<b>Total Prior Year Fund Brought Forward</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Income</b>	<b>\$ 8,270,542</b>	<b>\$ 1,837,766</b>	<b>\$ 2,945,418</b>	<b>\$ 4,033,201</b>
<b><u>Current Year Expenditure and Encumbrances</u></b>				
Capital Project Fund	\$ 8,270,542	\$ 1,837,766	\$ 2,945,418	\$ 4,033,201
Park Maintenance Assessment Fund Interest Encumbrance				
Promissory Note Redemption Fund Interest Encumbrance				
<b>Total Current Year Expenditure and Encumbrances</b>	<b>\$ 8,270,542</b>	<b>\$ 1,837,766</b>	<b>\$ 2,945,418</b>	<b>\$ 4,033,201</b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010**

**CURRENT YEAR CAPITAL OUTLAY FUND**

**EXPLANATION OF PROJECTS**

F/Y 2008/09 Adopted Budget	\$ 1,837,766
F/Y 2008/09 Revised Budget	\$ 2,945,418
F/Y 2009/10 Preliminary Budget	\$ 4,033,201

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 2008/09 Revised Budget reflects an increase of \$1,107,652 mainly due to some projects were not being budgeted until monies from grants and other sources are received plus additional projects in FY 2008/09 than originally planned.

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

- Adobe Center Park Renovation
- Cannery Park Redevelopment
- Shoreline Property Mitigation SFO
- Caltran BCDC Shoreline Property Bridge Retrofit
- Meek Estate West Terrace
- Greenbelt Trails
- Castro Valley Creek Park
- Bay Trees Picnic Area Renovation
- Holland Park Land Cleanup
- Holland Park Development
- Hayward Senior Center Restroom ADA Upgrade
- Castro Valley Swim Center Replastering and VGB Project
- FEMA-Tidal Gate
- Shoreline Nature Center Tank Chiller Upgrade

Completed projects included:

- Sorensdale Recreation Center ADA Restroom Upgrade
- Japanese Garden Koi Pond Filtration

- Skywest Railings
  - Swim Centers Liquid Chlorine Conversion
  - Richard Sheridan Plaza at Alden E. Oliver Soccer Field
  - Douglas Morrisson Theatre HVAC Upgrade
  - Skywest Pavilion Siding
  - Holland Park Land Acquisition
  - San Felipe Community Center ADA Restroom Upgrade
  - Greenbelt Trails Wallis Property
  - Hayward Plunge Dehumidification
  - Administration Building IT Room Air Conditioning
  - Administration Building Electric Upgrade
  - Marshall School Ballfield Snackbar/Restroom
  - Fairmont Terrace Iron Railing
3. The FY 2009/10 Preliminary Budget is expected to be \$ 4,033,201 reflecting an increase of \$1,087,783. Of the budgeted capital outlay expenditures, we expected \$ 386,201 to be funded by the District's money and \$ 3,647,000 to be funded by grants, in-lieu fees, etc. from others. In most cases, the District has to pay the full amount of capital outlay expenditures months before the projected funding from schools and other government agencies is received.

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

**HAYWARD AREA RECREATION AND PARK DISTRICT**  
**PRELIMINARY BUDGET 2009/2010**  
**CAPITAL OUTLAY FUND**  
**SUMMARY OF REVENUE AND EXPENDITURES BY AREA**

<b><u>AREA</u></b>	<b><u>Projected Revenue</u></b>	<b><u>Projected Exp</u></b>	<b><u>Projected Net Project Cost</u></b>
District Wide	\$ 423,000	\$ 809,201	\$ 386,201
Castro Valley Area	-	-	-
Hayward Area	240,000	240,000	-
San Lorenzo Area	2,984,000	2,984,000	-
Unincorporated Hayward Area	-	-	-
<b>TOTAL CAPITAL PROJECTS</b>	<b><u>\$ 3,647,000</u></b>	<b><u>\$ 4,033,201</u></b>	<b><u>\$ 386,201</u></b>

**HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
CAPITAL OUTLAY FUND COMPARISON (in \$)  
DETAILS BY AREA BY PROJECT**

	Actuals FY 2007/2008				Adopted Budget FY 2008/2009			Revised Budget FY 2008/2009			Preliminary Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>District Wide Area</b>													
<b>Notes Payment</b>													
>MHH Golf Course Principal		\$ 135,000		\$ 135,000		\$ 140,000	\$ 140,000		\$ 140,000	\$ 140,000		\$ 145,000	\$ 145,000
>MHH Golf Course Interest (1)		84,056		84,056		85,000	85,000		85,000	85,000		77,875	77,875
>MHH Driving Range Principal		41,228		41,228		43,104	43,104		43,104	43,104		45,065	45,065
>MHH Driving Range Interest		15,694		15,694		13,818	13,818		13,818	13,818		11,857	11,857
<b>Honeywell Alarm System</b>													
>Capital Lease Principal		16,257		16,257									
>Capital Lease Interest		465		465									
<b>Textron Golf Vehicle Capital Lease (2)</b>													
>Skywest Principal		42,218		42,218		58,612	58,612		58,612	58,612		62,364	62,364
>Skywest Interest		9,993		9,993		16,595	16,595		16,595	16,595		12,841	12,841
>MHH Golf Course Principal		7,631		7,631		10,719	10,719		10,719	10,719		11,405	11,405
>MHH Golf Course Interest		1,826		1,826		3,039	3,039		3,039	3,039		2,351	2,351
>MHH Driving Range Principal		3,211		3,211		3,163	3,163		3,163	3,163		3,359	3,359
>MHH Driving Range Interest		493		493		818	818		818	818		621	621
<b>Vehicle Capital Lease</b>													
>Principal						73,730	73,730		25,364	25,364		49,651	49,651
>Interest						19,293	19,293		14,806	14,806		23,067	23,067
>Maintenance						9,875	9,875		5,219	5,219		9,384	9,384
>Sales/Use Tax									3,558	3,558		6,361	6,361
<b>Adobe Center Park</b>													
>Park Development, Bocce Ball Court		16,814	155,200	172,014	40,000	40,000	-	40,000	40,000	-			
<b>Botany Grounds Park</b>													
>Koi Pond Filtration System Upgrade		127,621		127,621									
<b>Castro Valley Swim Center</b>													
>Swim Center Re-plaster and VGB Project						50,000	50,000		80,000	80,000			
<b>District Administration Office</b>													
>Automatic Gate-In House Project		10,223		10,223									
>Electric Upgrade		7,272	66,116	73,388									
>Roof Repair		-		-									
<b>Douglas Morrison Theatre</b>													
>Lighting Upgrade		4,131		4,131									
>Air Conditioning Upgrade		24,506		24,506									
<b>Greenbelt Trails</b>													
>Others, St. of CA OES-FEMA				-									
>Ward Creek Trail		-		-							58,000	58,000	-
>Phase II of Ward Creek Trail, Memorial and East Ave Trail, Memorial Park				-							236,000	236,000	-
<b>Hayward High Swim Center</b>													
>Demolition		28,795		28,795									

HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
CAPITAL OUTLAY FUND COMPARISON (in \$)  
DETAILS BY AREA BY PROJECT

	Actuals FY 2007/2008				Adopted Budget FY 2008/2009			Revised Budget FY 2008/2009			Preliminary Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>Hayward Plunge</b>													
>Dehumidifier		-		-									
>Lobby Roof		-		-									
<b>Hayward Senior Center</b>													
>Restroom ADA Upgrade						220,000	220,000	75,000	190,000	115,000			
<b>Kenneth C. Aitken Senior Center</b>													
>Window Coverings						5,000	5,000		5,000	5,000			
<b>Mission Hills of Hayward Golf Course</b>													
>Parking Lot						95,000	95,000						
<b>Mt. Eden Swim Center</b>													
>Tot Pool Re-plaster						20,000	20,000						
>Gel Coating for Slide						20,000	20,000						
<b>Richard Sheridan Plaza</b>													
>In House Development		25,474		25,474									
<b>Rowell Ranch</b>													
>Building Extension		397		397									
<b>Skywest Golf Course In Lieu Fee</b>	75,000			(75,000)	75,000		(75,000)	75,000		(75,000)	75,000		(75,000)
<b>Skywest Golf Course</b>													
>Putting Greens (5 Greens)	400,000	488,399		88,399									
<b>Skywest Golf Course Building</b>													
>Tournament Structure		58,099		58,099									
>Tournament Pavilion Side Panels		113,304	14,130	127,434									
>Railings		7,952		7,952									
<b>Shoreline Property</b>													
> Levee Repair and Bridge Retrofit				-							54,000	54,000	-
<b>Shoreline Property</b>													
>SFO Mitigation		-		-									
<b>Sorensdale Recreation Center</b>													
>ADA Upgrade		125,595		125,595									
<b>Swim Center Liquid Chlorine Conversion</b>													
>Hayward Plunge Swim Center		13,755	2,659										
>Sunset Swim Center		13,755	2,659										
>Castro Valley Swim Center		18,284	3,162										
>Arroyo Swim Center		18,284	3,162										
>Mt. Eden Swim Center		14,385	2,729										
Total Swim Centers				92,834									

HAYWARD AREA RECREATION AND PARK DISTRICT  
 PRELIMINARY BUDGET 2009/2010  
 CAPITAL OUTLAY FUND COMPARISON (in \$)  
 DETAILS BY AREA BY PROJECT

	Actuals FY 2007/2008				Adopted Budget FY 2008/2009			Revised Budget FY 2008/2009			Preliminary Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>Swim Center VGB Project</b>													
>Arroyo Swim Center									21,000	21,000			
>Mt. Eden Swim Center									25,000	25,000			
>Sunset Swim Center									21,000	21,000			
<b>Total District Wide Area</b>	<b>475,000</b>	<b>1,475,119</b>	<b>249,817</b>	<b>\$ 1,249,936</b>	<b>\$ 115,000</b>	<b>\$ 927,766</b>	<b>\$ 812,766</b>	<b>\$ 190,000</b>	<b>\$ 805,815</b>	<b>\$ 615,815</b>	<b>\$ 423,000</b>	<b>\$ 809,201</b>	<b>\$ 386,201</b>

HAYWARD AREA RECREATION AND PARK DISTRICT  
 PRELIMINARY BUDGET 2009/2010  
 CAPITAL OUTLAY FUND COMPARISON (in \$)  
 DETAILS BY AREA BY PROJECT

	Actuals FY 2007/2008				Adopted Budget FY 2008/2009			Revised Budget FY 2008/2009			Preliminary Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>Castro Valley Area</b>													
<b>Bay Trees Park</b>													
>Picnic Area Renovation	\$ 11,711	\$ 1,326		\$ (10,385)									
>Tennis Court Resurfacing						\$ 20,000	\$ 20,000						
<b>Castro Valley Community Center</b>													
>Kitchen Upgrade		3,210	16,789	19,999									
>Parking Lot Future Project						50,000	50,000		\$ 50,000	\$ 50,000			
<b>Castro Valley Community Park</b>													
>Tennis Court Resurfacing						30,000	30,000						
>Water Recycling System						200,000	200,000		235,000	235,000			
<b>Castro Valley Creek Park</b>		13,842	16,988	30,830	200,000	350,000	150,000	200,000	350,000	150,000			
<b>Kenneth C. Aitken Community Center</b>													
>Playground Renovation		3,600	900	4,500		50,000	50,000						
>Window Coverings						5,000	5,000		5,000	5,000			
<b>Total Castro Valley Area</b>	<b>\$ 11,711</b>	<b>\$ 21,978</b>	<b>\$ 34,677</b>	<b>\$ 44,944</b>	<b>\$ 200,000</b>	<b>\$ 705,000</b>	<b>\$ 505,000</b>	<b>\$ 200,000</b>	<b>\$ 640,000</b>	<b>\$ 440,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

HAYWARD AREA RECREATION AND PARK DISTRICT  
 PRELIMINARY BUDGET 2009/2010  
 CAPITAL OUTLAY FUND COMPARISON (in \$)  
 DETAILS BY AREA BY PROJECT

	Actuals FY 2007/2008				Adopted Budget FY 2008/2009			Revised Budget FY 2008/2009			Preliminary Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>Hayward Area</b>													
Cannery Park Master Plan	\$ 4,112,298	\$ 3,904,280		\$ (208,018)									
<b>Cannery Park</b>													
>Park Development													
<b>J. A. Lewis Park</b>													
>Park Development	200,000	761,112		561,112									
<b>Stoney Brook Park</b>													
>Tennis Court Resurfacing						\$ 20,000	\$ 20,000						
<b>Weekes Community Center</b>													
>Kitchen Upgrade			20,000	20,000									
>Restroom ADA Upgrade											\$ 160,000	\$ 160,000	\$ -
<b>Weekes Park</b>													
>Walking Path ADA Upgrade											80,000	80,000	\$ -
<b>Total Hayward Area</b>	<b>4,312,298</b>	<b>4,665,392</b>	<b>20,000</b>	<b>\$ 373,094</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 240,000</b>	<b>\$ 240,000</b>	<b>\$ -</b>

HAYWARD AREA RECREATION AND PARK DISTRICT  
PRELIMINARY BUDGET 2009/2010  
CAPITAL OUTLAY FUND COMPARISON (in \$)  
DETAILS BY AREA BY PROJECT

	Actuals FY 2007/2008				Adopted Budget FY 2008/2009			Revised Budget FY 2008/2009			Preliminary Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>San Lorenzo Area</b>													
<b>Ashland Community Center</b>													
>Restroom and Kitchen ADA Upgrades											\$ 270,000	\$ 270,000	\$ -
<b>Fairmont Drive Linear Park</b>	\$ 80,000	\$ 74,356		\$ (5,644)									
<b>Hillcrest Knolls Park</b>	298,433	27,196		(271,237)									
<b>Holland Park</b>													
>Land Acquisition	1,482,542	1,315,819		(166,723)							714,000	714,000	-
>Land Cleanup		-	100,000	100,000							1,300,000	1,300,000	-
>Park Development													
<b>Meek Park</b>													
>Meek Park West Terrace		2,180	6,000	8,180							700,000	700,000	-
>Park Development					\$ 185,000	\$ 185,000		\$ 185,000	\$ 185,000				
<b>San Lorenzo Community Center</b>													
>Duct Work		-		-									
>Kitchen Upgrade		1,300	18,700	20,000									
<b>Total San Lorenzo Area</b>	<b>1,860,975</b>	<b>1,420,851</b>	<b>124,700</b>	<b>\$ (315,424)</b>	<b>\$ -</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ 2,984,000</b>	<b>\$ 2,984,000</b>	<b>\$ -</b>

HAYWARD AREA RECREATION AND PARK DISTRICT  
 PRELIMINARY BUDGET 2009/2010  
 CAPITAL OUTLAY FUND COMPARISON (in \$)  
 DETAILS BY AREA BY PROJECT

	Actuals FY 2007/2008				Adopted Budget FY 2008/2009			Revised Budget FY 2008/2009			Preliminary Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Exp	Projected Net Project Cost	Projected Revenue	Projected Expenditure	Net Capital Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
<b>Unincorporated Hayward Area</b>													
<b>East Avenue Park</b>													
>Parking Lot Improvements									\$ 10,000	\$ 10,000			
<b>San Felipe Community Center</b>													
>Kitchen Upgrade	\$ -	\$ 18,222		\$ 18,222									
>Restroom ADA Upgrades	138,214	225,370	15,296	102,452									
<b>Total Unincorporated Hayward Area</b>	<b>\$ 138,214</b>	<b>\$ 243,592</b>	<b>\$ 15,296</b>	<b>\$ 120,674</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Capital Outlay</b>	<b>\$ 6,798,198</b>	<b>\$ 7,826,932</b>	<b>\$ 444,490</b>	<b>\$ 1,473,224</b>	<b>\$ 315,000</b>	<b>\$ 1,837,766</b>	<b>\$ 1,522,766</b>	<b>\$ 390,000</b>	<b>\$ 1,640,815</b>	<b>\$ 1,250,815</b>	<b>\$ 3,647,000</b>	<b>\$ 4,033,201</b>	<b>\$ 386,201</b>

- (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 May 1, 2009**

<u>PO#</u>	<u>Capital Project PO Description</u>	<u>Amount</u>
R0001746	FY08 Budget <b>Castro Valley Kitchen</b>	\$16,749.23 <b>\$16,749.23</b>
R0001647	FY08 Budget <b>KC Aitken Community Center Play Area</b>	\$900.00 <b>\$900.00</b>
R0001680	Prep Plans/Specs <b>Castro Valley Creek Park</b>	\$10,150.40 <b>\$10,150.40</b>
R0001749	FY08 Budget <b>Weekes Community Center Kitchen</b>	\$20,000.00 <b>\$20,000.00</b>
R0001226	Plns & Specs <b>Redevelopment of Cannery Park</b>	\$337.77 <b>\$337.77</b>
R0001484	OES/FEMA FY07 Funds Received <b>Greenbelt Trails-Remaining Amount</b>	\$28,250.55 <b>\$28,250.55</b>
R0001607	Geotech Design and Project Management <b>Greenbelt Trails-Ward Creek Trail</b>	\$3,325.00 <b>\$3,325.00</b>
R0001608	Permit Phase 2 <b>Greenbelt Trails-Phase II of Ward Creek Trail, Memorial and East Ave Trail</b>	\$9,969.69 <b>\$9,969.69</b>
R0001609	Geotech Design, Investigation and Plan <b>Greenbelt Trails-Memorial Park</b>	\$2,890.00 <b>\$2,890.00</b>
R0000370	FY03 Project	\$36,688.85
R0000370	Project	19,811.00
R0000370	Add back PO Bal Fossil	66.36
R0000370	Incrs PO	1,500.00
R0001702	Monitoring Report <b>Hayward Shoreline San Francisco International Airport Mitigation</b>	1,500.00 <b>\$59,566.21</b>
R0001399	Architectural Design/Document FY07 Budget <b>Adobe Park</b>	\$1,958.90 <b>\$1,958.90</b>
R0001748	FY08 Budget Kitchen Project <b>San Lorenzo Community Center</b>	\$18,700.00 <b>\$18,700.00</b>
R0001692	Meek Estate Engineering Bal	\$2,000.00
R0001176	Design Proposal <b>Meek Park West Terrace Recep. Area</b>	2,046.00 <b>\$4,046.00</b>
R0001724	Amicus Consulting Service Per Prop. <b>Holland Park Land Cleanup</b>	\$2,666.25 <b>\$2,666.25</b>
R0001794	AEDIS Plan Development Balance <b>Holland Park Development</b>	\$25,743.63 <b>\$25,743.63</b>
	<b>Total Prior Year Capital Project Fund Reserved</b>	<b><u>\$205,253.63</u></b>