



Adopted Budget 2009/2010

Hayward Area Recreation and Park District

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
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ADOPTED BUDGET 2009/2010
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August 10, 2009

Citizens of the Hayward Area Recreation and Park District:

The following pages reflect the Hayward Area Recreation and Park District's Fiscal Year 2009/2010 Budget. Legal requirements call for the District to publish its Fiscal Year 2009/2010 Budget on or before August 10, 2009. In order to meet this deadline, this budget has, of necessity, been based upon assumptions, which undoubtedly may have to be adjusted when the final interpretations of the State budget become available.

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

The Fiscal Year 2009/2010 Operating Budget of \$23,230,314 (including the Special Tax created by the passage of Measure Q) represents a 3.19% decrease of the 2008/2009 Actual. The Capital Outlay Budget is \$4,033,201, an increase of 34.67% of the Fiscal Year 2008/2009 Actual.

Revenue to support these planned expenditures is expected to be generated from (1) Property Taxes of \$13,260,000 (2) Special Assessment Tax of \$3,380,000 (3) Fees and Admissions of \$6,624,200 (3) Grants, In-Lieu Fees and Other Capital Project Funding of \$3,657,000 (4) Interest of \$200,000 (5) Contractual Rent/Leases of \$149,200 (6) Other Park Operations of \$271,000 (7) Prior Year Contingency Funds of \$6,573,854 and (8) Other Miscellaneous Income of \$33,150.

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

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

Citizens of the Hayward Area Recreation and Park District
August 10, 2009

Board of Directors
Hayward Area Recreation and Park District

Carol A. Pereira, President

Paul W. Hodges, Jr., Vice-President

Minane Jameson, Secretary

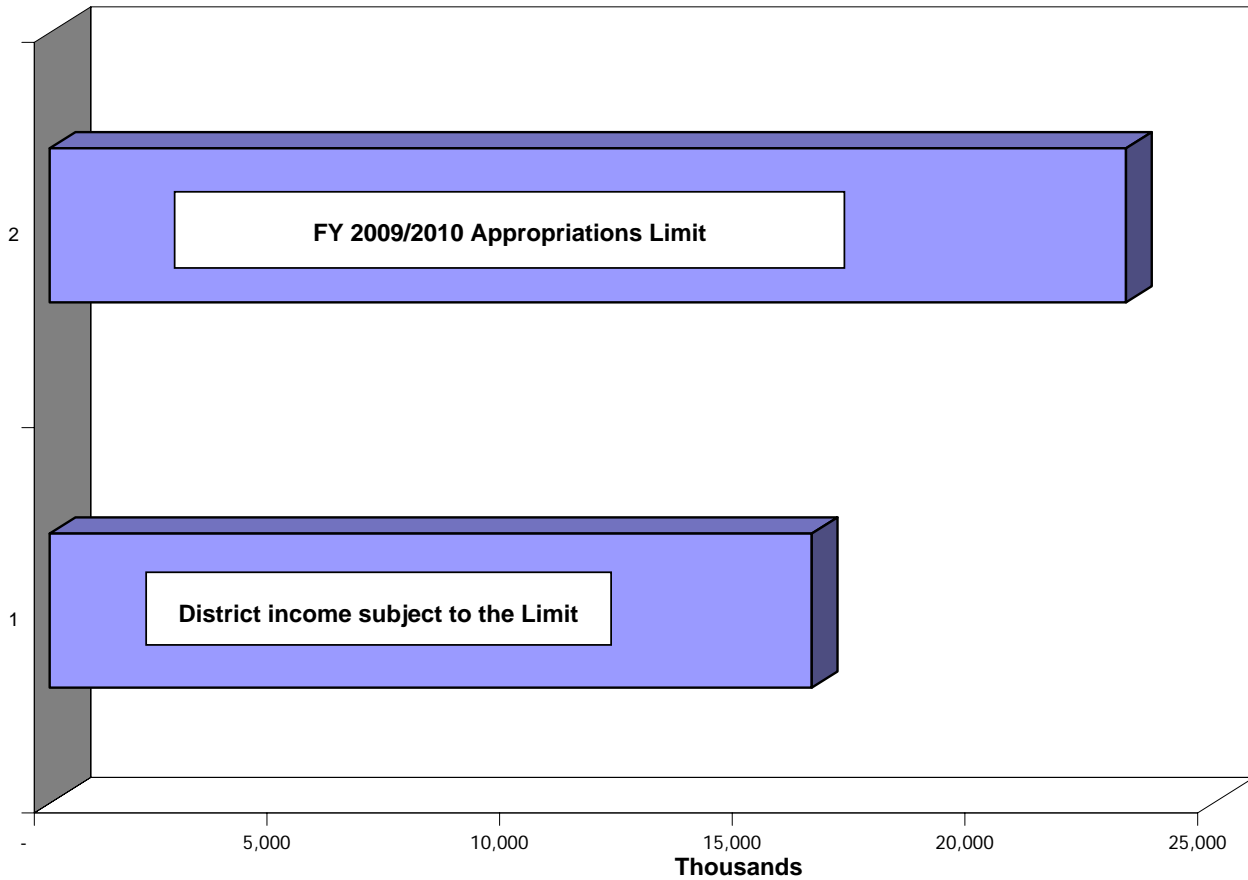
Louis M. Andrade, Director

Dennis M. Waespi, Director

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

	Actual&Encumb FY 2007/2008	Actual&Encumb FY 2008/2009	Adopted Budget FY 2009/2010
Income			
Current Year Income			
Tax Revenue	\$ 14,067,541	\$ 14,342,694	\$ 13,260,000
Special Assessment Tax Revenue	3,365,035	3,377,073	3,380,000
Capital Outlay Fund Received-Grants, In Lieu and Others (page C2)	7,102,771	1,299,498	3,647,000
Alameda Co. Grant/Volunteer Coord.	135,056	134,074	10,000
Concessions	24,811	22,306	22,650
Kennedy Amusement Park	374,845	398,837	332,000
Other Park Operations	279,766	359,441	271,000
Donation and Private Contributions	210,069	118,050	-
Interest	313,651	113,104	200,000
Program Registrations & Admission	2,812,474	2,993,330	2,545,600
Golf Income	2,805,929	3,223,227	2,836,450
Swim Centers	690,062	711,137	633,200
Use of Equipment and Facilities	293,001	274,362	276,950
Contractual Rent/Leases - Building & Grounds	140,683	152,878	149,200
Miscellaneous	30,144	44,386	10,500
Discount & Complimentary	-	(179,269)	-
Total Current Year Income	\$ 32,645,837	\$ 27,385,128	\$ 27,574,550
Prior Year Fund Carried Over			
Appropriation for Contingency	\$ 5,145,945	\$ 6,179,206	\$ 6,573,854
Interfund Transfer	29,996		
Total Prior Year Funds	\$ 5,175,941	\$ 6,179,206	\$ 6,573,854
Total Income	\$ 37,821,778	\$ 33,564,333	\$ 34,148,404
Expenditures and Encumbrances			
Capital Fund Expenditures and Encumbrances (page C2)			
Interfund Transfer			
From General Fund to Capital Fund	\$ 1,167,771	\$ 1,695,447	\$ 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	1,299,498	3,647,000
Total Capital Expenditure and Encumbrances	\$ 8,270,542	\$ 2,994,945	\$ 4,033,201
Operating Expenditures and Encumbrances			
Salary, Wages & Benefits	15,764,117	\$ 17,024,067	\$ 17,009,352
Services and Supplies	7,002,321	6,632,248	5,963,962
Internal Service Fund-Insurance	367,703	199,934	252,000
Equipment and Other Capitalized Items	237,890	139,285	5,000
Total Operating Expenditures and Encumbrances	\$ 23,372,031	\$ 23,995,534	\$ 23,230,314
Total Capital and Operating Expenditures and Encumbrances	\$ 31,642,573	\$ 26,990,479	\$ 27,263,516
Other Postemployment Benefit (OPEB) Reserve			\$ 2,400,000
Appropriation for Contingency	\$ 6,179,206	\$ 6,573,854	\$ 4,484,889
Total Expenditures, Encumbrances, Reserve and Appropriation for Contingency	\$ 37,821,778	\$ 33,564,333	\$ 34,148,404

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

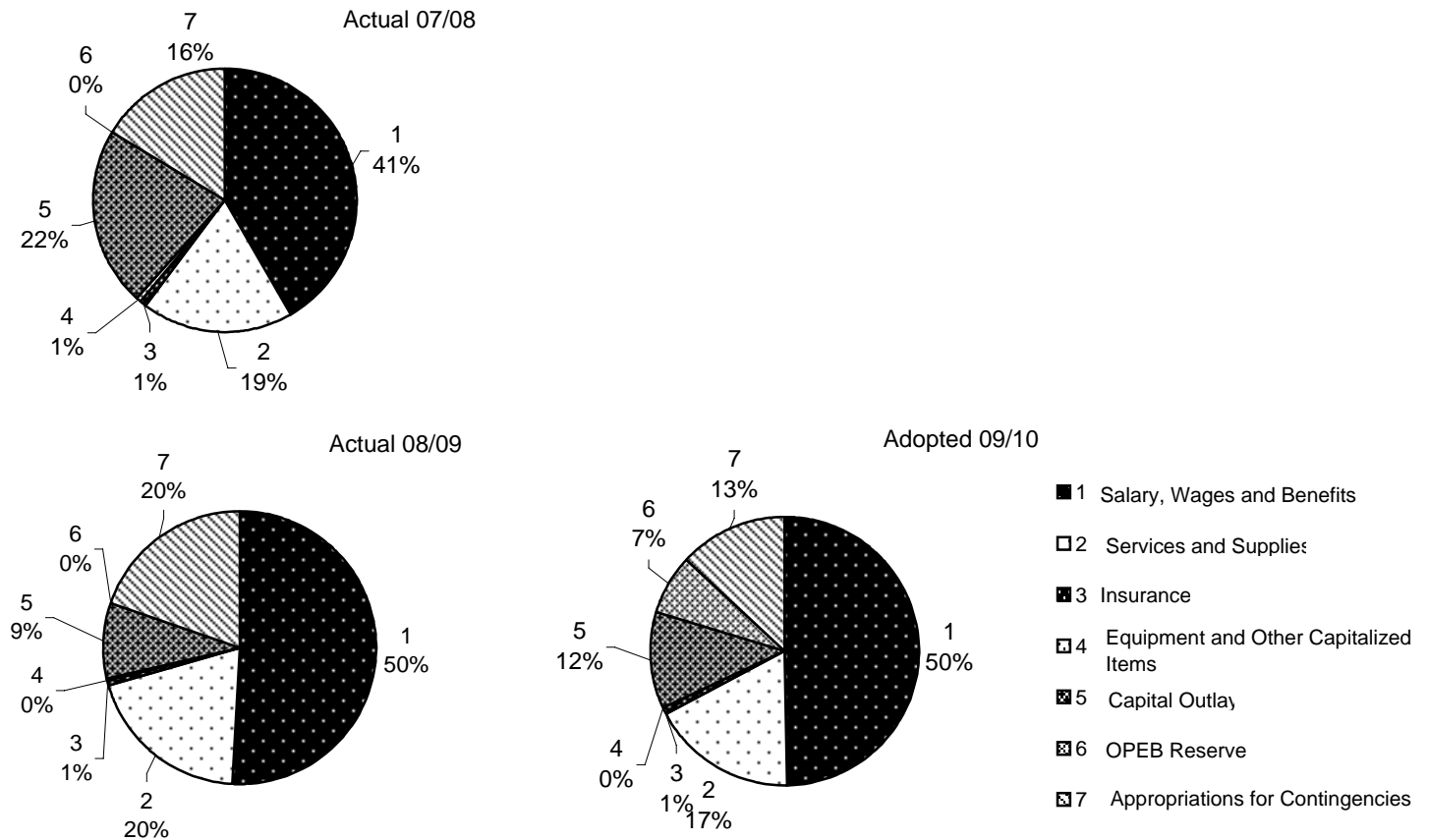


On May 1st each year the State of California Department of Finance issues price and population data to local governments to be used in determining their Appropriations Limits.

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
ADOPTED BUDGET 2009/2010
EXPENDITURES, OPEB RESERVE AND APPROPRIATIONS**

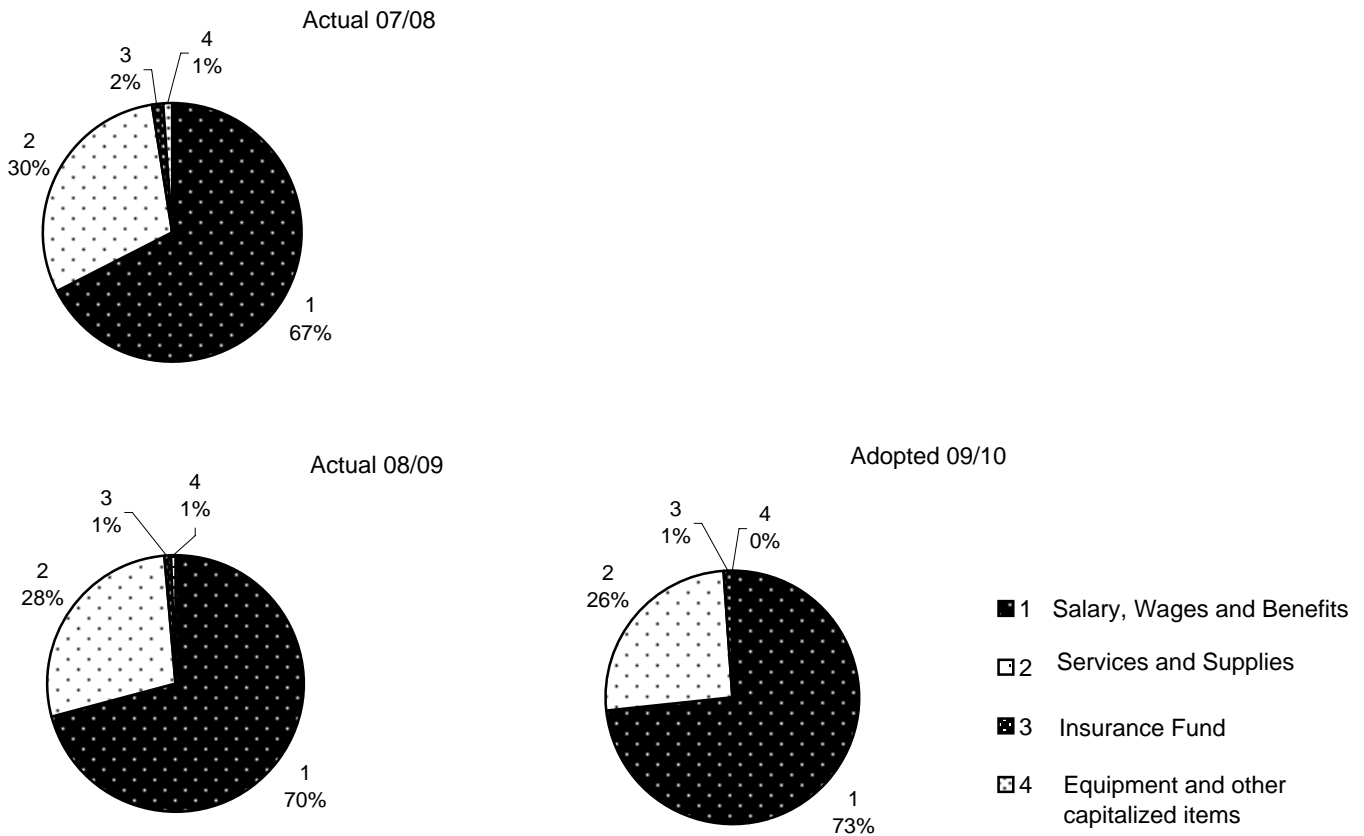


This chart reflects total District expenditures by category from the FY 2007/08 Actuals to the FY 2009/10 Adopted Budget.

In the FY 2009/10 Adopted Budget:

- Total budget expenditures are \$34,148,404, a 1.74% increase of the FY 2008/09 Actual.
- Salary, Wages and Benefits are \$17,009,352, a 0.09% decrease; and Service and Supplies are \$5,963,962, a 10.08% decrease of the FY 2008/09 Actual, respectively.
- Insurance Fund is to be \$252,000, an increase of \$52,066 from the FY 2008/09 Actual.
- Equipment and other capitalized items are \$5,000, a 96.41% decrease of the FY 2008/09 Actual.
- The Capital Outlay Budget is \$4,033,201 which is \$1,038,256 over the FY 2008/09 Actual. Due to the uncertainty of grants available, some capital projects are not included in the budget until funds are actually received.
- OPEB reserve is \$2,400,000.
- Appropriations for Contingencies is \$4,484,889, a 31.78% decrease of the FY2008/09 Actual.

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



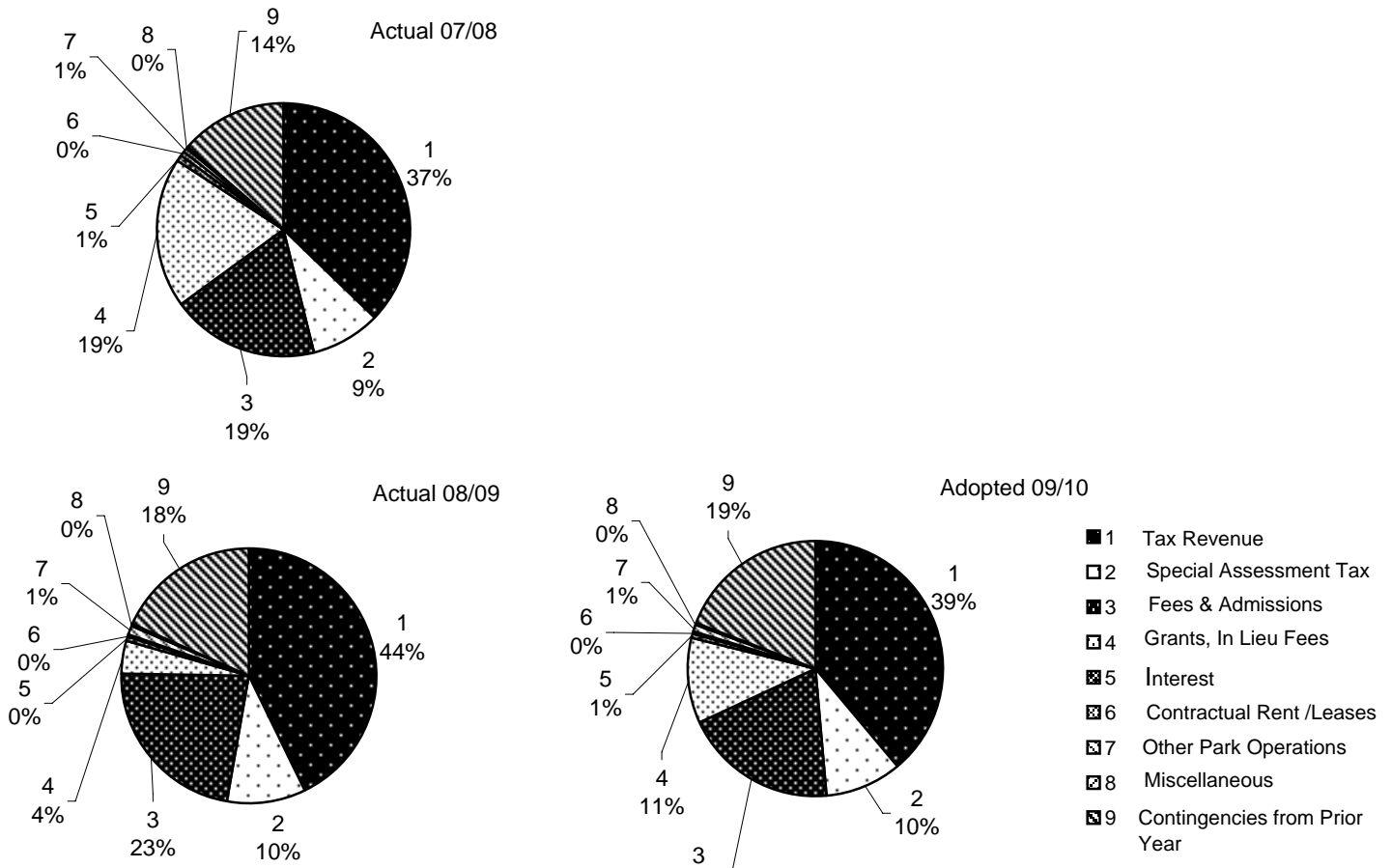
This chart shows the District's Operating Expenditures Budget from FY 2007/08 Actuals through FY 2009/10 Adopted Budget. There are four separate categories of expenditures:

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

In the FY 2009/10 Adopted Budget:

Total operating expenditures is \$23,230,314 which is a 3.19% decrease of the FY 2008/09 Actual.
 Salaries, wages and benefits are \$17,009,352 which is a 0.09% decrease of the FY 2008/09 Actual.
 Service and supplies are to be \$5,963,962, a 10.08% decrease of the FY 2008/09 Actual.
 Insurance Fund expenditure is \$252,000 which is a 26.04% increase of the FY2008/09 Actual.
 Equipment and other capitalized items expenditure is \$5,000.

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

In the FY 2009/10 Adopted Budget:

- Tax Revenue is \$13,260,000 which is \$1,082,694 or 7.55% less than the FY 2008/09 Actual.
- Special Assessment Tax revenue is expected to be \$3,380,000.
- District generated income is expected to be \$6,624,200 which is 12.2% less than the FY 2008/09 Actual.
- Grants, In-Lieu Fees and Others is projected to be \$3,657,000, a 10.71% increase of the FY2008/09 Actual.
- 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 \$6,573,854, a 19.25% increase of the FY2008/09 Actual.

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

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

	Actual FY 2007/2008	Actual FY 2008/2009	Adopted Budget FY 2009/2010
Tax Revenue	\$ 14,067,541	\$ 14,342,694	\$ 13,260,000
Special Assessment Tax Revenue	\$ 3,365,035	\$ 3,377,073	\$ 3,380,000
Transfer to Capital Outlay Fund	\$ (1,167,771)	\$ (1,695,447)	\$ (386,201)
Sr. Adult Prog/Volunteer Coord/Ashland Grants	\$ 135,056	\$ 134,074	\$ 10,000
Concessions	\$ 24,811	\$ 22,306	\$ 22,650
Park Operation Revenue			
Kennedy Amusement Park			
Animal Farm	\$ 16,704	\$ 16,277	\$ 13,000
Merry-Go-Round	26,654	29,884	24,000
Miscellaneous	0		-
Pony Rides	25,635	24,801	26,000
Snack Bar	78,124	78,057	61,000
Special Tickets	181,195	197,174	168,750
Surplus Animal Sales	7	-	50
Train	27,902	29,643	23,200
Triple Pines Ranch	18,625	23,001	16,000
Discount and Complimentary		(2,975)	
Total Kennedy Amusement Park	\$ 374,845	\$ 395,862	\$ 332,000
Castro Valley Unified District Maint. Agreement	\$ 17,106	\$ 14,788	\$ 14,000
Eden Shore Assessment	84,113	119,220	82,000
Handicap Citation	8,390	7,265	5,000
Miscellaneous Income	33,759	12,400	10,000
Ranger Service		11,388	-
Regular Citation	22,083	20,960	20,000
Rowell Ranch Use of Facility	19,131	14,550	20,000
Discount and Complimentary		(4,800)	
Stonebrae Hayward U. School Maint. Agreement	42,725	56,557	55,000
Twin Bridge Assessment	52,458	102,313	65,000
Total Park Operation Revenue	\$ 654,611	\$ 750,503	\$ 603,000
Private Contributions	\$ 210,069	\$ 118,050	
Interest Income	\$ 313,651	\$ 113,104	\$ 200,000
Program Registrations & Admissions			
Adult Sports	\$ 483,695	\$ 545,289	\$ 498,500
Arts and Crafts	137,569	125,035	136,300
Ashland Project Programs	3,891	3,099	1,500
Bingo	31,169	30,448	28,000
Camping	219,571	218,277	231,000
Dance Programs	134,892	132,016	125,000
Drama Programs	224,065	256,555	227,800
Disabled Programs	166,304	163,940	335,000
Instructional Sports	248,218	248,206	237,000
Matt Jimenez Community Center	285,482	308,488	-
Miscellaneous Income	102	(27,272)	-
Naturalist Programs	156,248	173,959	181,000
Photography	39,785	59,801	33,500
Playground Programs	189,037	238,033	10,000
Senior Adults	145,198	134,224	129,000
Special Interest Classes	61,031	72,057	65,000
Teenage Programs	15,469	14,036	15,000
Tot Time	191,114	204,504	219,000
Youth Sports	79,633	92,635	73,000
Discount and Complimentary		(23,396)	
Total Program Registration & Admissions	\$ 2,812,474	\$ 2,969,934	\$ 2,545,600

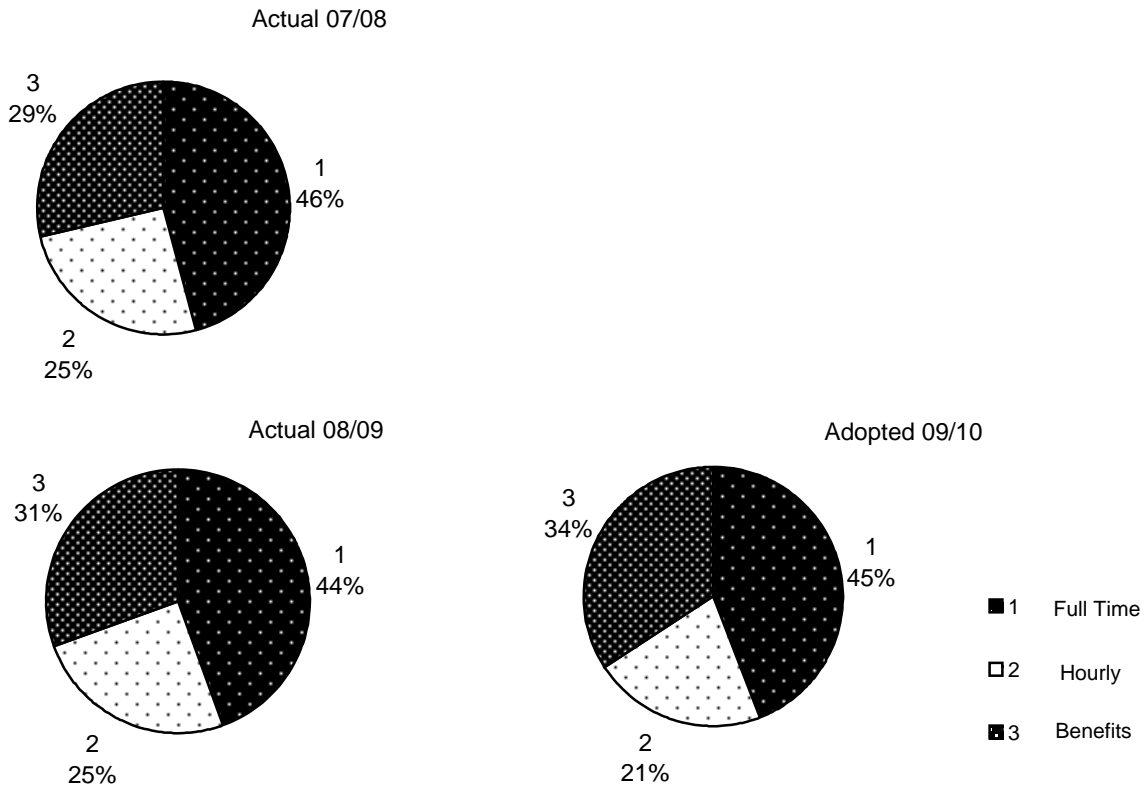
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2007/2008	Actual FY 2008/2009	Adopted Budget FY 2009/2010
Golf Income			
Skywest Golf Course			
Driving Range	\$ 49,243	\$ 47,698	\$ 51,000
Gift Certificates/Tournament Deposit	(2,219)	(78)	-
Golf Classes	515	1,245	1,000
Green Fees	1,094,115	1,418,987	1,102,500
Hand Cart/Club Rentals	4,867	5,982	5,100
Miscellaneous	(823)	(997)	-
Power Cart Rentals	237,946	295,489	260,000
Pro Shop	64,878	62,420	70,550
Rents/Leases-Building and Grounds		2,424	4,000
Restaurant	49,500	52,300	54,000
Special-JR Golf Tournament		7,570	
Discount and Complimentary		(96,673)	
Total Skywest Golf Course	\$ 1,498,022	\$ 1,796,368	\$ 1,548,150
Mission Hills of Hayward Golf Course			
Gift Certificates/Tournament Deposit	\$ 232	\$ (223)	\$ -
Green Fees	574,761	593,717	575,300
Hand Cart/Club Rentals	12,341	12,668	12,000
Miscellaneous	(570)	(190)	-
Power Cart Rentals	80,933	88,524	75,000
Pro Shop	44,411	45,822	45,000
Restaurant	6,088	6,283	6,500
Discount and Complimentary		(27,417)	
Total Mission Hills of Hayward Golf Course	\$ 718,196	\$ 719,185	\$ 713,800
Mission Hills of Hayward Driving Range			
Driving Range	\$ 472,334	\$ 476,388	\$ 475,000
Gift Certificates/Tournament Deposit	(10)	(6)	-
Golf Lessons	45,935	44,345	37,000
Hand Cart/Club Rentals	2,710	3,028	2,500
Miscellaneous Income	50	130	-
Pro Shop	68,691	59,701	60,000
Discount and Complimentary		(13,946)	
Total Mission Hills of Hayward Driving Range	\$ 589,711	\$ 569,639	\$ 574,500
Total Golf Income	\$ 2,805,929	\$ 3,085,192	\$ 2,836,450
Swim Centers			
Arroyo	\$ 64,152	\$ 75,392	\$ 61,000
Certified Training Material-Hayward Plunge	\$ 10,529	11,016	1,200
Castro Valley	101,140	108,714	115,000
Hayward Plunge	418,201	443,538	405,000
Hayward Plunge-Cogeneration	16,032	11,633	10,000
Hayward Plunge Gift Shop	3,937	3,510	5,000
Miscellaneous Income	16	(543)	-
Mt. Eden	39,587	11,890	-
Sunset	36,468	45,987	36,000
Discount and Complimentary		(3,897)	
Total Swim Centers	\$ 690,062	\$ 707,241	\$ 633,200
Use of Equipment and Fac. Rev.-Recreation Dept.			
Buildings	\$ 167,788	\$ 172,520	\$ 167,000
Special	125,213	101,843	109,950
Discount and Complimentary		(6,166)	
Total Use of Equipment and Facilities	\$ 293,001	\$ 268,196	\$ 276,950
Contractual Rent/Leases - Building & Grounds	\$ 140,683	\$ 152,878	\$ 149,200
Miscellaneous	\$ 30,144	\$ 44,386	\$ 10,500
Total Current Year Revenue	\$ 24,375,295	\$ 24,390,183	\$ 23,541,349
Appropriation for Contingencies from Prior Year	\$ 5,145,945	\$ 6,179,206	\$ 4,484,889
Transfers from Other Funds	29,996		
Total Operating Revenue	\$ 29,551,236	\$ 30,569,388	\$ 28,026,238

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

<u>Departments</u>	Actual&Encumb FY 2007/2008	Actual&Encumb FY 2008/2009	Adopted Budget FY 2009/2010
Business Department	\$ 1,729,571	\$ 2,050,479	\$ 1,925,315
Park Department	9,629,961	9,911,325	9,854,924
Recreation Department	8,414,301	8,486,970	7,766,739
Golf Department	3,598,198	3,546,760	3,683,336
Total Department Expenditures and Encumbrances	\$ 23,372,031	\$ 23,995,534	\$ 23,230,314

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



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

In the 2009/10 Adopted Budget:

Total cost of salary, wages and benefits is \$17,009,352 including a \$8,000 capital project direct labor costs that will be charged to capital projects.

Full time salary is \$7,522,903, a 0.74% decrease of the FY 2008/09 Actual.

Hourly wages is \$3,656,949, a 14.12% decrease of the FY 2008/09 Actual.

Benefits is \$5,837,500, a 12.14% increase of the FY 2008/09 Actual.

The number of full time position is 118 1/2 which is 10 1/2 positions less than the number employed in FY 1978/79 (129) by the District prior to the passage of Proposition 13.

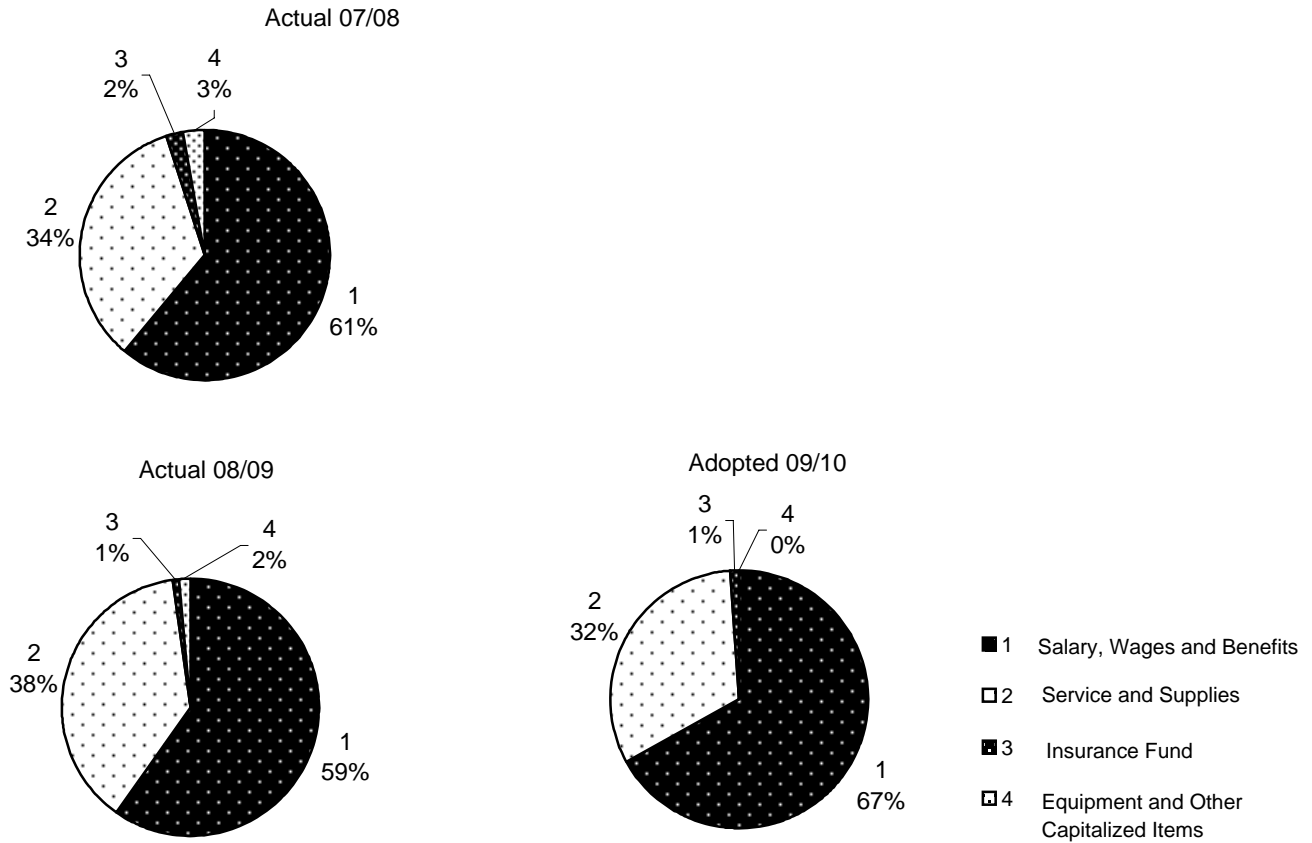
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
GENERAL FUND AND INTERNAL SERVICE FUND
COMPARISON OF EXPENDITURES**

<u>Expenditures</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits			
Board of Directors	\$ 28,400	\$ 28,600	\$ 30,000
Full Time Salaries	6,735,661	7,006,236	7,007,056
Hourly Wages	3,456,310	3,681,579	3,107,899
District Overhead (Skywest/Mission Hills)	236,784	280,125	286,134
Enterprise Instructors	508,872	516,305	503,500
Employee Benefits	4,543,635	5,205,352	5,837,500
Overtime Pay	45,150	45,308	43,413
Vacation In Lieu Pay	232,654	218,511	156,300
Holiday Pay	50,943	60,166	45,550
Capital Project Direct Labor Costs	(74,292)	(18,116)	(8,000)
Total Salaries, Wages & Employee Benefits	\$ 15,764,117	\$ 17,024,067	\$ 17,009,352
Services and Supplies			
Advertising District Resources	\$ 115,348	\$ 133,667	\$ 119,400
Awards	22,810	22,309	20,000
Bank Charges	267	-	-
Bingo	24,165	23,084	22,000
Boutique	5,189	4,954	5,250
Calcard Fraud Charges	(3,302)	-	-
Care of Animals	20,618	51,432	42,000
Certified Training Material	10,340	9,069	3,500
Chemicals	25,820	45,914	53,500
Clothing/Personal Supplies	34,325	41,233	27,200
Communications	120,078	115,192	117,000
Conference Expense	3,165	9,654	4,000
Credit Card Charges and Fees	88,199	116,197	175,000
Driving Range Supplies	36,458	47,012	52,000
Education/Staff Training	37,841	16,571	13,000
Election Services	-	84,615	-
Electricity	553,554	567,632	614,000
Equipment and Vehicle Registration Fee	-	-	-
Exp with Donation Money	185,871	73,797	-
Fines/Penalties	-	-	-
Food Supplies	85,562	87,317	80,400
Gardening Supplies	135,574	111,267	135,000
Gasoline/Operation of Vehicles & Equipment	216,495	164,396	163,650
Gift Shop Supplies	7,603	3,570	4,000
Golf Course Supplies	16,483	16,428	22,500
Household Expense	231,412	263,720	229,700
Interest Expense	71,135	2,167	10,000
Investigation/Film processing	1,420	1,433	1,500
Membership/Dues/Publications	25,143	26,098	9,400
Mileage/Travel	86,150	73,345	68,300
Miscellaneous Expense	10,185	8,571	3,700
Natural Gas/Butane	198,872	171,712	175,500
Non-Cap Computer Equipments	-	88	-
Office Expense	89,285	79,243	72,850
Parking Citation Expenditure	6,096	6,274	4,000
Permit	-	2,796	-
Political and Legislative Service	5,068	-	-
Postage	27,274	28,719	28,050
Pro Shop Resale Supplies	135,872	115,829	121,004
Proceeds to Consignor	-	665	-
Professional Services	690,763	703,365	586,008
Rents/Leases - Buildings and Grounds	184,422	215,601	192,900
Rents/Leases - Equipment	106,810	93,767	103,450
Rents/Leases - Vehicles	6,028	11,101	9,000
Repair/Maintenance - Buildings & Grounds	1,221,655	1,084,619	841,900
Repair/Maintenance - Equipment	233,937	217,487	230,000
Repair/Maintenance - Special Projects	-	94,051	-
Repair/Maintenance - Vehicles	116,340	99,905	67,300

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

<u>Expenditures</u>	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Rubbish Disposal	236,456	243,421	231,400
Sales and Use Taxes		(9)	
Small Tools/Instruments	206,797	102,042	99,100
Snack Bar Resale Item Purchases	33,672	30,211	33,200
Snack Bar Supplies (Kennedy)	3,530	1,840	1,800
Software Licensing/Purchase	65,747	31,291	30,000
Special Service & Supply	259,551	238,033	162,500
Theft/Loss	(5)	2,167	3,000
Water	1,006,243	937,387	975,000
Total Services and Supplies	\$ 7,002,321	\$ 6,632,248	\$ 5,963,962
Internal Service Fund-Insurance	\$ 367,703	\$ 199,934	\$ 252,000
Equipment and Other Capitalized Items	\$ 237,890	\$ 139,285	\$ 5,000
Total Expenditures and Encumbrances	\$ 23,372,031	\$ 23,995,534	\$ 23,230,314
Other Postemployment Benefit (OPEB) Reserve	\$ -	\$ -	\$ 2,400,000
Appropriation for Contingencies	\$ 6,179,206	\$ 6,573,854	\$ 4,484,889
Total Expenditures, Encumbrances, Reserve and Appropriations for Contingencies	\$ 29,551,236	\$ 30,569,388	\$ 30,115,203

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



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

In the FY 2009/10 Adopted Budget:

Salary, wages and benefits is to increase by \$65,981 to \$1,289, 465, a 5.39% increase of the FY 2008/09 Actuals.

Service and Supplies is \$612,350, a 21.46% decrease of the FY 2008/09 Actual.

Insurance premium funding is \$23,000, a \$7,311 increase from the FY 2008/09 Actual.

No equipment and other capitalized items expenditure is budgeted.

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

	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 1,056,861	\$ 1,223,484	\$ 1,289,465
Services and Supplies	587,594	780,257	612,850
Internal Service Fund-Insurance	35,541	15,689	23,000
Equipment and Other Capitalized Items	<u>49,575</u>	<u>31,049</u>	<u>-</u>
Total Business Department Expenditures and Encumbrances	<u>\$ 1,729,571</u>	<u>\$ 2,050,479</u>	<u>\$ 1,925,315</u>

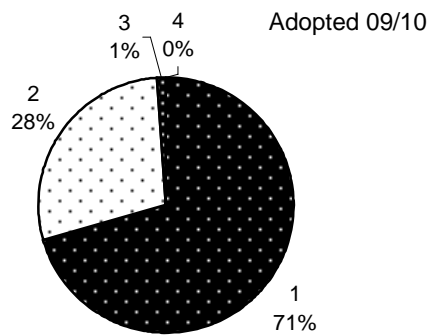
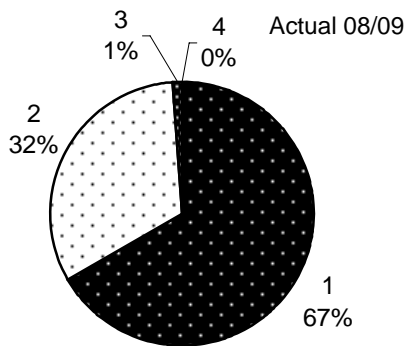
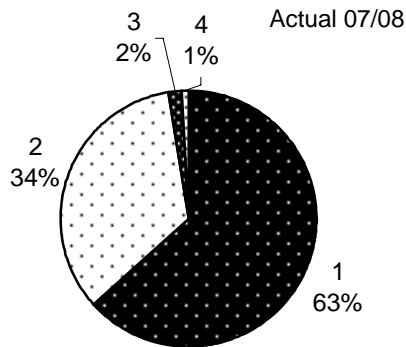
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
BUSINESS DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Actual&Encumb FY 2008/2009	Head Count	Adopted Budget FY 2009/2010	Head Count
Salaries, Wages and Employee Benefits						
Board of Directors	\$ 28,400	5	\$ 28,600	5	\$ 30,000	5
Salaries - Full Time						
General Manager	\$ 133,250	1	\$ 133,799	1	\$ 138,497	1
Business Manager	111,783	1	120,398	1	121,818	1
Business Services Specialist	59,720	1	61,578	1	62,498	1
Administrative Secretary	63,090	1	65,352	1	64,413	1
Secretary I	50,680	1	51,940	1	52,710	1
Account Clerk III	58,549	1	59,546	1	60,816	1
Account Clerk II	149,537	3	157,616	3	161,284	3
District Accountant	80,784	1	84,980	1	87,959	1
Information System Coordinator			84,980	1	87,959	1
Business Staff Overhead Allocation	(169,464)		(202,815)		(209,489)	
Total Full Time Salaries	\$ 537,929	10	\$ 617,374	11	\$ 628,465	11
Overtime Pay	\$ -		\$ -		\$ -	
Vacation In Lieu Pay	33,829		13,780		15,000	
Holiday Pay	-		-		-	
Wages - Hourly	45,636		62,033		70,000	
Hourly Business Staff Overhead Allocation Out	(13,752)		(18,750)		(17,500)	
Total Salaries and Wages	\$ 632,042		\$ 703,037		\$ 725,965	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Group Insurance	184,387		214,377		237,000	
Long Term Disability	12,796		13,770		18,000	
Post Employment Health Plan			7,052		4,000	
Retiree Group Insurance	34,383		43,505		47,000	
Retirement Res/Pickup	127,417		162,399		161,500	
Social Security	57,863		67,502		68,000	
State Unemployment Insurance	-		-		5,000	
Workers' Compensation	7,974		11,844		23,000	
Total Employee Benefits	\$ 424,819		\$ 520,447		\$ 563,500	
Total Salaries, Wages and Employee Benefits	\$ 1,056,861		\$ 1,223,484		\$ 1,289,465	
Services and Supplies						
Advertising District Resources	\$ 20,961		\$ 39,172		\$ 20,000	
Awards	22,810		22,309		20,000	
Bank Charges	267		-		-	
Clothing/Personal Supplies	584		-		-	
Communications	17,705		17,637		19,500	
Conference Expense	(2,487)		5,571		1,500	
Education/Staff Training	6,869		3,136		5,500	
Election Services	-		84,615		-	
Exp with Donation Money	-		64		-	
Food Supplies	5,436		10,211		1,000	
Gasoline/Operation of Vehicles and Equip.	-		-		50	
Household Expense	295		333		500	
Interest Expense	71,135		2,167		10,000	
Investigation/Film processing	1,420		1,433		1,500	
Membership/Dues/Publications	16,165		16,388		5,000	
Mileage/Travel	23,140		21,260		20,000	
Miscellaneous Expense	2,743		2,204		3,000	
Office Expense	20,643		19,202		19,000	
Political and Legislative Service	5,068		-		-	
Postage	7,967		9,177		10,000	
Professional Services	352,724		427,440		385,300	
Rents/Leases - Equipment	9,535		8,924		10,000	
Repair/Maintenance - Buildings/Grounds	-		-		-	
Repair/Maintenance - Equipment	1,325		17,427		23,000	
Repair/Maintenance - Vehicles	-		298		1,500	
Sales and Use Taxes	-		(9)		-	
Small Tools/Instruments	3,287		40,008		26,500	
Software Licensing/Purchase	-		31,291		30,000	
Total Services and Supplies	\$ 587,594		\$ 780,257		\$ 612,850	

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

	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Internal Service Fund - Insurance	\$ 35,541	\$ 15,689	\$ 23,000
Equipment and Other Capitalized Items	\$ 49,575	\$ 31,049	\$ -
Total Business Department Expenditures and Encumbrances	<u>\$ 1,729,571</u>	<u>\$ 2,050,479</u>	<u>\$ 1,925,315</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
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 2007/08 Actuals to the FY 2009/10 Adopted Budget.

In the FY 2009/10 Adopted Budget:

The total Budget is \$9,854,924 which is a decrease of \$56,401 or 0.57% of the FY 2008/09 Actual.

Salary, wages and benefits is \$6,945,566, an increase of \$340,114 or 5.15% of the 2008/09 Actuals.

Service and supplies is \$2,800,358, a decrease of \$400,383.

Internal Service Fund - Insurance is to be \$104,000, an increase of \$8,967.

Equipment and other capitalized items are to be \$5,000, a decrease of \$5,100 from the FY2008/09 Actual.

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

	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 6,093,155	\$ 6,605,452	\$ 6,945,566
Services and Supplies	3,300,041	3,200,741	2,800,358
Internal Service Fund-Insurance	150,455	95,033	104,000
Equipment and Other Capitalized Items	<u>86,311</u>	<u>10,100</u>	<u>5,000</u>
Total Park Department Expenditures and Encumbrances	<u><u>\$ 9,629,961</u></u>	<u><u>\$ 9,911,325</u></u>	<u><u>\$ 9,854,924</u></u>

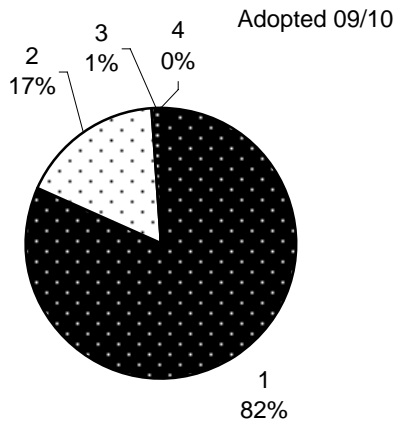
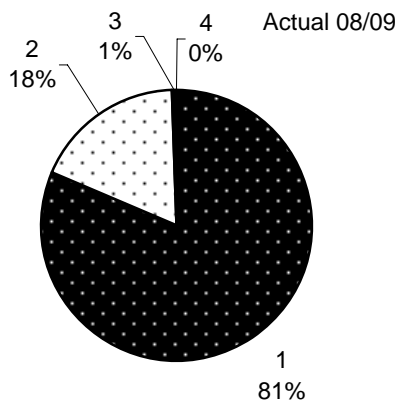
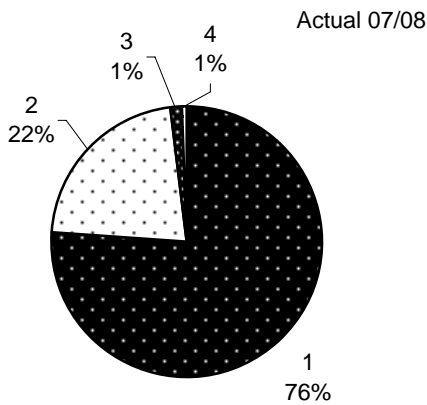
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Actual&Encumb FY 2008/2009	Head Count	Adopted Budget FY 2009/2010	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Superintendent	\$ 120,850	1	\$ 125,917	1	\$ 128,020	1
Op & Dev Supervisor	77,133	1	84,608	1	87,959	1
Secretary I	50,372	1	51,939	1	52,710	1
Clerk I/II	43,576	1	42,237	1	48,564	1
Supervisor-Maintenance/Construction	79,687	1	84,608	1	87,959	1
Senior Maintenance/Construction Worker	132,583	2	136,369	2	138,240	2
Maintenance and Construction Tech I	448,256	8	457,497	8	469,613	8
Maintenance and Construction Tech II	344,825	6	345,913	6	369,169	6
Supervisor of Parks	79,306	1	84,608	1	69,564	1
Senior Caretakers	233,967	4	236,275	4	187,002	3
Caretakers	1,674,715	36	1,790,085	37	1,883,114	36
Senior Equipment Operator	60,939	1	62,153	1	63,747	1
Equipment Operators	144,460	3	150,040	3	163,736	2
Equipment Mechanic	50,424	1	39,251	1	58,702	1
Park Department Staff Overhead Allocation	(53,568)		(58,560)		(59,145)	
Capital Project Direct Labor Cost	(39,488)		(11,374)		(5,000)	
Total Full Time Salaries	\$ 3,448,037	67	\$ 3,621,566	68	\$ 3,743,953	65
Overtime Pay	\$ 24,875		\$ 27,887		\$ 23,113	
Vacation In Lieu Pay	\$ 99,115		\$ 108,548		\$ 80,000	
Holiday Pay	\$ 25,591		\$ 31,398		\$ 23,500	
Wages - Hourly						
Caretakers	\$ 120,423		\$ 103,606		\$ 61,000	
Clerical	21,074		24,388		16,000	
Concession Aides (Kennedy)	125,609		130,391		139,000	
Equipment Mechanic	32,831		31,721		13,000	
General/Proj Manager/Maintenance/Constru	53,080		51,752		19,000	
Park Patrol	100,786		112,905		108,000	
Capital Project Direct Labor Cost	(1,942)		-		-	
Total Hourly Wages	\$ 451,861		\$ 454,764		\$ 356,000	
Total Salaries and Wages	\$ 4,049,478		\$ 4,244,163		\$ 4,226,566	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ 14,100		\$ 21,000		\$ 21,000	
Employee Group Insurance	802,017		883,125		1,009,000	
Long Term Disability	71,752		76,022		83,000	
Post Employment Health Plan			17,617		12,000	
Retiree Group Insurance	61,208		64,133		70,000	
Retirement Res/Pickup	649,065		737,547		724,000	
Social Security	315,366		327,059		316,000	
State Unemployment Insurance	4,916		1,065		10,000	
Workers' Compensation	146,820		240,462		477,000	
Capital Project Direct Labor Cost	(21,569)		(6,741)		(3,000)	
Total Employee Benefits	\$ 2,043,676		\$ 2,361,289		\$ 2,719,000	
Total Salaries, Wages and Employee Benefits	\$ 6,093,155		\$ 6,605,452		\$ 6,945,566	

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

	Actual&Encumb FY 2007/2008	Actual&Encumb FY 2008/2009	Adopted Budget FY 2009/2010
Services and Supplies			
Advertising	\$ 875	\$ 1,099	\$ 1,100
Calcard Fraud Charge	(3,302)	-	-
Care of Animals	19,680	24,888	18,000
Chemical	85	878	1,500
Clothing/Personal Supplies	26,942	33,117	20,000
Communications	47,685	46,920	48,000
Conference Expense	373	299	-
Education/Staff Training	15,128	5,885	5,000
Electricity	355,775	357,938	411,000
Equipment and Vehicle Registration Fee	-	-	-
Exp. with Donation Money	1,617	471	-
Food Supplies	1,230	1,000	200
Gardening Supplies	25,583	14,741	25,000
Gasoline/Operation of Vehicles and Equip.	168,164	124,126	119,000
Household Expense	84,275	141,260	110,000
Membership/Dues/Publications	2,980	4,234	500
Mileage/Travel	13,280	9,904	11,000
Miscellaneous	3,554	3,020	500
Natural Gas/Butane	55,626	42,991	40,000
Non-Cap Computer Equipments	-	88	-
Office Expense	11,774	7,421	6,000
Parking Citation Expenditure	6,096	6,274	4,000
Permit	-	2,796	-
Postage	17	35	50
Professional Services	93,871	54,862	108
Rents/Leases - Buildings/Grounds	(10,637)	9,824	12,000
Rents/Leases - Equipment	24,781	21,506	20,000
Repair/Maintenance - Buildings/Grounds	972,181	905,967	648,500
Repair/Maintenance - Equipment	117,520	124,603	105,000
Repair/Maintenance - Special Projects	-	48,941	-
Repair/Maintenance - Vehicles	113,107	96,063	61,500
Rubbish Disposal	198,454	202,677	200,000
Small Tools/Instruments	57,609	47,887	47,400
Snack Bar Resale Item Purchases	33,672	30,211	33,200
Snack Bar Supplies (Kennedy)	3,530	1,840	1,800
Water	858,517	826,976	850,000
Total Services and Supplies	\$ 3,300,041	\$ 3,200,741	\$ 2,800,358
Internal Service Fund - Insurance	\$ 150,455	\$ 95,033	\$ 104,000
Equipment and Other Capitalized Items	\$ 86,311	\$ 10,100	\$ 5,000
Total Park Department Expenditures and Encumbrances	\$ 9,629,961	\$ 9,911,325	\$ 9,854,924

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

In the FY 2009/10 Adopted Budget:

The total Budget is \$7,766,739 which is a decrease of \$720,230 or 8.49% of the FY 2008/09 Actual. Salary, wages and benefits is \$6,341,539, a decrease of \$556,887 or 8.07% of the 2008/09 Actuals. Service and supplies is \$1,342,200, a decrease of \$188,534 or 12.32% of the FY 2008/09 Actual. Internal Service Fund is \$83,000, a \$25,190 increase of the FY 2008/09 Actual. No equipment and other capitalized item is budgeted.

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

	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 6,410,725	\$ 6,898,426	\$ 6,341,539
Services and Supplies	1,831,017	1,530,734	1,342,200
Internal Service Fund-Insurance	122,472	57,810	83,000
Equipment and Other Capitalized Items	<u>50,087</u>	<u>-</u>	<u>-</u>
Total Recreation Department Expenditures and Encumbrances	<u><u>\$ 8,414,301</u></u>	<u><u>\$ 8,486,970</u></u>	<u><u>\$ 7,766,739</u></u>

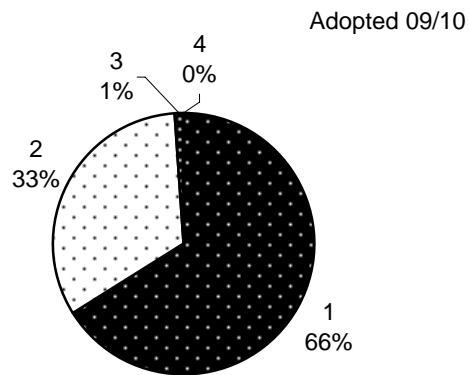
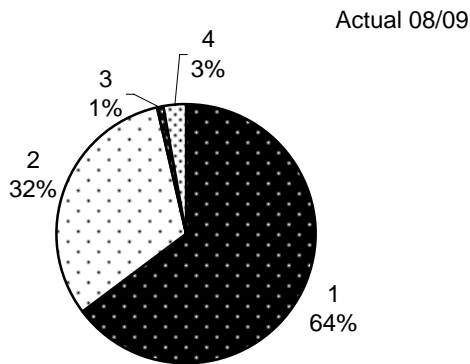
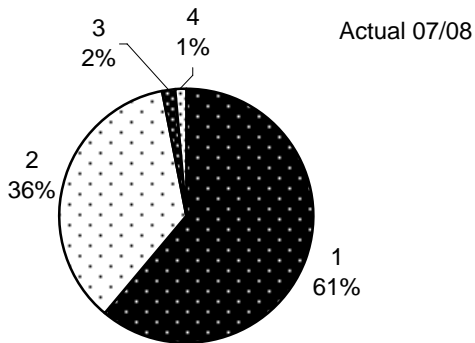
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Actual&Encumb FY 2008/2009	Head Count	Adopted Budget FY 2009/2010	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Superintendent	\$ 86,170	1	\$ 115,085	1	\$ 111,610	1
Recreation Supervisors	440,338	6	491,102	6	476,090	5 1/2
Recreation Coordinators I/II	341,408	7	317,664	8	400,470	7
Information System Coordinator	80,814	1	-		-	
Senior Outreach Specialist	45,912	1	48,388	1	-	
Volunteer Coordinator	51,768	1	51,768	1	-	
Ashland Coordinator	56,406	1	57,190	1	10,000	1
Matt Jimenez Community Center Coordinator	37,923	1	43,190	1	-	
Supervising Secretary	59,101	1	61,467	1	59,741	1
Clerk III	41,484	1	48,844	1	51,087	1
Clerk I/II	39,495	1	41,895	1	48,564	1
Senior Maintenance & Construction Worker	65,841	1	68,105	1	69,120	1
Maintenance & Construction Technician I	55,114	1	58,232	1	58,702	1
Supervisor of Custodians	64,164	1	68,820	1	72,624	1
Senior Custodian	50,753	1	55,684	1	55,875	1
Custodians	319,022	8	349,158	8	376,457	8
Capital Project Direct Labor Cost	(1,071)		-		-	
Total Full Time Salaries	\$ 1,834,642	34	\$ 1,876,592	34	\$ 1,790,339	29 1/2
Overtime Pay	\$ 12,500		\$ 12,807		\$ 3,400	
Vacation In Lieu Pay	\$ 68,700		\$ 64,468		\$ 35,000	
Holiday Pay	\$ 8,963		\$ 9,520		\$ 2,400	
Wages - Hourly						
Adult Sports	\$ 269,396		\$ 299,512		\$ 260,000	
Arts & Crafts	59,110		60,315		60,000	
Ashland Coordinator	5,100		5,500		5,000	
Building Attendants	40,026		40,555		51,000	
Camping	77,098		102,727		110,000	
Cannery Park Program			1,144		-	
Clerical	64,080		71,007		54,000	
Custodial	40,354		48,250		32,400	
Dance	46,791		38,738		40,000	
Drama	167,097		156,929		163,000	
Disabled	140,395		145,583		282,000	
Fitness	4,648		2,604		5,000	
Information System Technician	17,323		621		-	
Instructional Sports-Gymnastics	79,406		83,633		86,000	
Instructional Sports-Tennis	24,734		15,889		32,500	
Martial Arts	790		159		500	
Matt Jimenez Community Center	206,117		193,422		-	
Naturalist	198,810		218,831		190,000	
Photography	44,978		50,517		42,000	
Playgrounds	74,701		94,893		70,000	
Recreation Innovation Program	113,228		196,204		-	
Senior Adults	136,176		134,884		128,000	
Special Interest	1,127		996		1,500	
Swim Centers	600,057		670,776		500,000	
Teenage Programs	52,505		30,194		40,000	
Tot Time	66,406		75,167		62,000	
Youth Sports	26,823		32,285		27,000	
Capital Project Direct Labor Cost	(176)		-		-	
Total Hourly Wages	\$ 2,557,101		\$ 2,771,333		\$ 2,241,900	
Enterprise Instructors	\$ 476,751		\$ 486,567		\$ 473,500	
Total Salaries and Wages	\$ 4,958,656		\$ 5,221,287		\$ 4,546,539	

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

	Actual&Encumb FY 2007/2008	Actual&Encumb FY 2008/2009	Adopted Budget FY 2009/2010
Employee Benefits			
Deferred Compensation In Lieu of Medical	\$ 17,340	\$ 25,500	\$ 30,000
Employee Group Insurance	510,096	554,412	638,000
Long Term Disability	35,646	37,855	39,000
Post Employment Health Plan		19,257	15,000
Retiree Group Insurance	48,846	49,661	60,000
Retirement Res/Pickup	361,018	411,604	359,000
Social Security	358,541	379,594	370,000
State Unemployment Insurance	3,184	24,102	20,000
Workers' Compensation	118,026	175,155	264,000
Capital Project Direct Labor Cost	(627)	-	-
Total Employee Benefits	\$ 1,452,069	\$ 1,677,139	\$ 1,795,000
Total Salaries, Wages and Employee Benefits	\$ 6,410,725	\$ 6,898,426	\$ 6,341,539
Services and Supplies			
Advertising & Dist. Resources	\$ 81,747	\$ 80,030	\$ 85,000
Bingo	24,165	23,084	22,000
Boutique	5,189	4,954	5,250
Care of Animals	938	26,544	24,000
Certified Training Material	10,340	9,069	3,500
Chemicals	25,735	45,036	52,000
Clothing/Personal Supplies	3,147	2,956	2,400
Communications	36,945	34,026	31,000
Conference Expense	4,939	3,784	1,000
Credit Card Charges and Fees	54,365	74,106	124,000
Education/Staff Training	12,711	4,255	1,000
Electricity	76,700	90,337	64,000
Exp. with Donation Money	178,461	66,108	-
Food Supplies	78,896	76,105	79,200
Gasoline/Operation of Vehicle and Equip.	11,540	7,017	7,100
Gift Shop Resale Purchases	7,603	3,570	4,000
Household Expenses	129,823	103,768	99,000
Membership/Dues/Publications	3,439	3,764	2,500
Mileage/Travel	42,833	34,024	30,250
Miscellaneous Expense	2,477	1,942	200
Natural Gas/Butane	136,210	122,279	128,000
Office Expense	47,171	43,518	34,850
Postage	19,290	19,507	18,000
Proceeds to Consignor		665	
Professional Services	228,148	220,454	187,600
Rents/Leases - Buildings/Grounds	2,880	23,295	4,700
Rents/Leases - Equipment	48,064	48,039	49,950
Rents/Leases - Vehicles	6,028	11,101	9,000
Repair/Maintenance - Buildings/Grounds	35,415	31,413	25,000
Repair/Maintenance - Equipment	40,686	23,237	30,700
Repair/Maintenance - Special Projects			
Repair/Maintenance - Vehicles	3,233	3,544	2,800
Rubbish Disposal	3,704	3,783	-
Small Tools/Instruments	95,819	1,100	6,700
Software Licensing/Purchase	65,747	-	-
Special Services/Supplies	259,551	238,033	162,500
Theft/Loss	(5)	2,147	-
Water	47,083	44,137	45,000
Total Services and Supplies	\$ 1,831,017	\$ 1,530,734	\$ 1,342,200
Internal Service Fund - Insurance	\$ 122,472	\$ 57,810	\$ 83,000
Equipment and Other Capitalized Items	\$ 50,087	\$ -	\$ -
Total Recreation Department Expenditures and Encumbrances	\$ 8,414,301	\$ 8,486,970	\$ 7,766,739

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
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 2007/08 Actuals to the FY 2009/10 Adopted Budget.

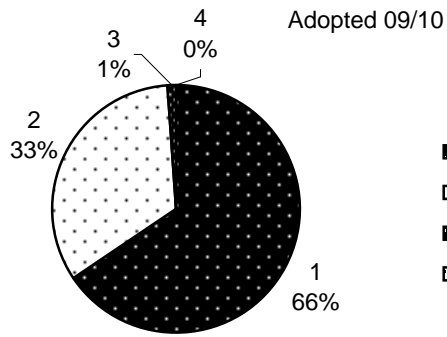
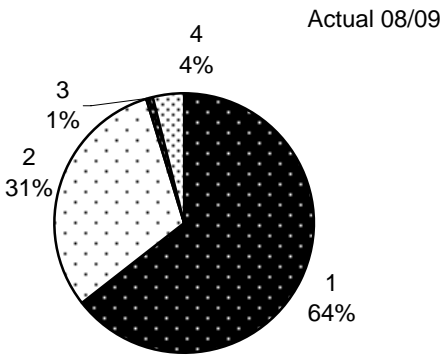
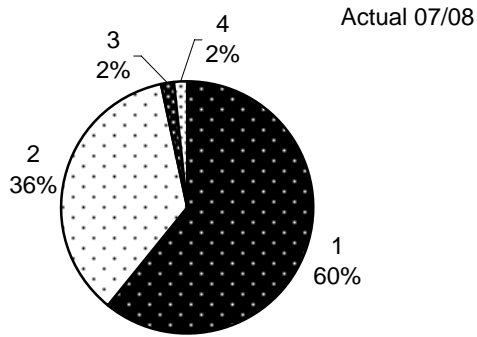
In the FY 2009/10 Adopted Budget:

The total Operating Expenditures is \$3,683,336, an increase of 3.85% of the FY 2008/09 Actual.
 Salary, wages and benefits is \$2,432,782 which is an increase of \$136,077 or 5.92% of the FY2008/09 Actuals.
 Service and supplies is \$1,208,554, an increase of \$88,037, 7.86% of the FY 2008/09 Actual.
 Internal Service Fund - Insurance is \$42,000, an increase of \$10,598 or 33.75% of the FY 2008/09 Actual.
 No equipment and other capitalized items expenditure is budgeted.

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

	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 2,203,376	\$ 2,296,704	\$ 2,432,782
Services and Supplies	1,283,669	1,120,517	1,208,554
Internal Service Fund-Insurance	59,235	31,402	42,000
Equipment and Other Capitalized Items	<u>51,918</u>	<u>98,137</u>	<u>-</u>
Total Golf Department Expenditures and Encumbrances	<u>\$ 3,598,198</u>	<u>\$ 3,546,760</u>	<u>\$ 3,683,336</u>

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



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

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

In the FY2009/10 Adopted Budget:

The total Operating Expenditure is \$2,248,762, a decrease of \$51,807 or 2.25% of the FY 2008/09 Actual. Salary, wages and benefits is to be \$1,475,212, a decrease of \$9,068 or 0.61% of FY 2008/09 Actuals. Service and supplies is \$746,550, an increase of \$40,191 or 5.69% of the FY 2008/09 Actual. Internal Service Fund - Insurance is to be \$27,000, an increase of \$8,681. No equipment and other capitalized items is budgeted.

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

	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 1,426,857	\$ 1,484,280	\$ 1,475,212
Services and Supplies	842,352	706,359	746,550
Internal Service Fund-Insurance	37,985	18,319	27,000
Equipment and Other Capitalized Items	<u>41,791</u>	<u>91,612</u>	<u>-</u>
Total Skywest Golf Course Expenditures and Encumbrances	<u><u>\$ 2,348,985</u></u>	<u><u>\$ 2,300,569</u></u>	<u><u>\$ 2,248,762</u></u>

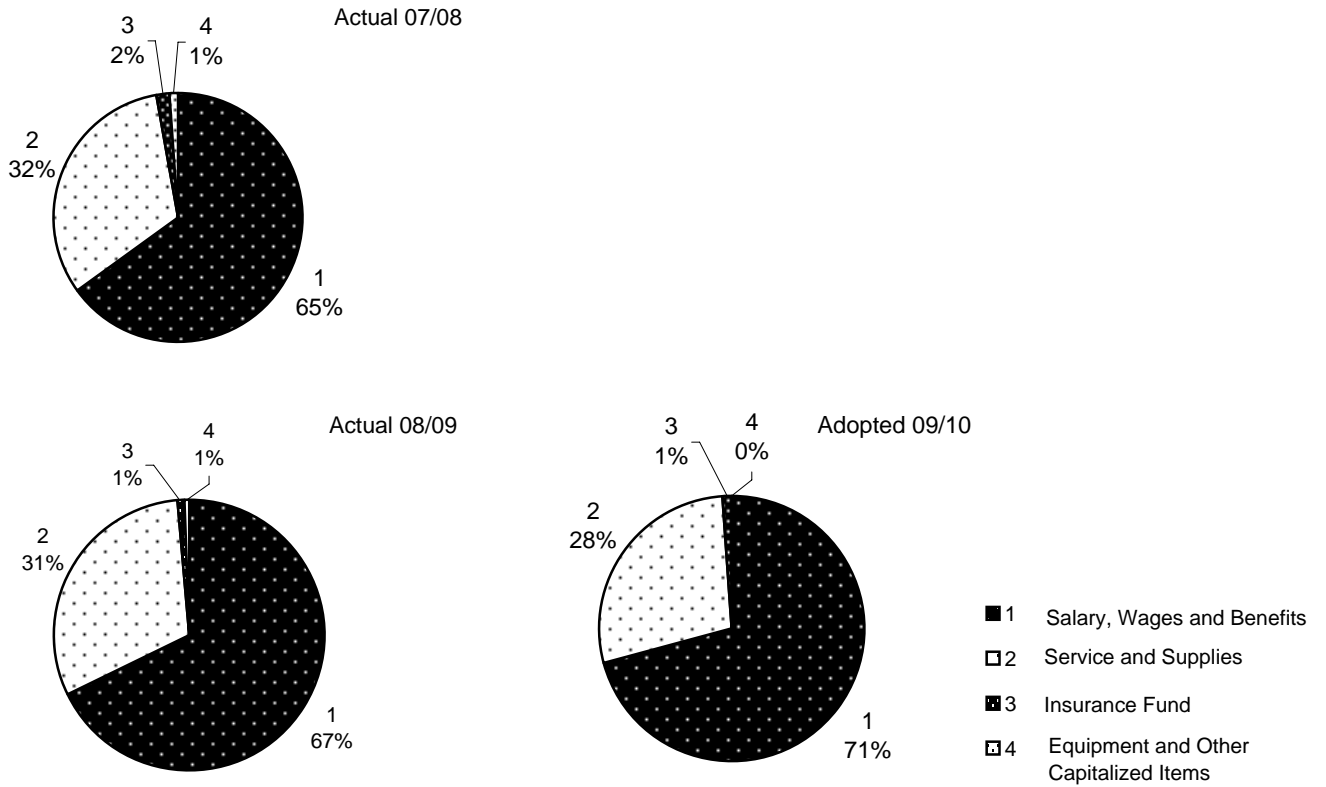
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Actual&Encumb FY 2008/2009	Head Count	Adopted Budget FY 2009/2010	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	\$ 79,605	2/3	\$ 77,449	2/3	\$ 81,618	2/3
Golf Course Supervisor	54,027	2/3	47,223	2/3	56,986	2/3
Senior Golf Course Caretaker	61,286	1	65,653	1	-	
Golf Course Caretakers	301,364	6	304,215	6	285,333	5
Equipment Mechanic	38,631	2/3	38,516	2/3	39,330	2/3
Golf Course Coordinator	44,127	1	48,753	1	55,135	1
Capital Project Direct Labor Cost	(5,224)		-		-	
Total Full Time Salaries	\$ 573,816	10	\$ 581,809	10	\$ 518,402	8
Overtime Pay	\$ 7,081		\$ 4,571		\$ 8,300	
Vacation In Lieu Pay	\$ 26,363		\$ 23,311		\$ 16,000	
Holiday Pay	\$ 8,986		\$ 9,975		\$ 8,800	
Wages - Hourly						
Greens keepers & Watermen	\$ 74,828		\$ 67,234		\$ 75,000	
Driving Range	77,074		72,177		80,000	
Starter/Pro Shop	50,402		49,845		60,000	
Equipment Mechanic	18,271		16,498		18,000	
Capital Project Direct Labor Cost	(947)		-		-	
Total Hourly Wages	\$ 219,628		\$ 205,755		\$ 233,000	
District Overhead						
Business Department Staff Overhead Allocation	\$ 122,760		\$ 148,449		\$ 152,083	
Park Department Staff Overhead Allocation	35,892		39,235		39,627	
Total District Overhead	\$ 158,652		\$ 187,684		\$ 191,710	
Enterprise Instructors	-		-		-	
Total Salaries and Wages	\$ 994,526		\$ 1,013,105		\$ 976,212	
Employee Benefits						
Deferred Compensation In Lieu of Medical			\$ -			
Employee Group Insurance	180,789		176,828		203,000	
Long Term Disability	12,452		12,610		11,000	
Post Employment Health Plan			6,295		5,000	
Retiree Group Insurance	16,457		22,808		30,000	
Retirement Res/Pickup	121,408		132,113		100,000	
Social Security	72,572		70,270		59,000	
State Unemployment Insurance	4		2		2,000	
Workers' Compensation	31,897		50,248		89,000	
Capital Project Direct Labor Cost	(3,249)		-		-	
Total Employee Benefits	\$ 432,331		\$ 471,175		\$ 499,000	
Total Salaries, Wages and Employee Benefits	\$ 1,426,857		\$ 1,484,280		\$ 1,475,212	

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

	Actual&Encumb FY 2007/2008	Actual&Encumb FY 2008/2009	Adopted Budget FY 2009/2010
Services and Supplies			
Advertising & Dist. Resources	\$ 6,083	\$ 5,664	\$ 4,300
Bank Charges	-	-	-
Clothing/Personal Supplies	2,618	2,746	2,600
Communications	10,097	9,934	10,500
Conference Expense	339	-	1,000
Credit Card Charges and Fees	17,651	24,564	30,000
Driving Range Supplies	8,896	9,502	12,000
Education/Staff Training	2,998	3,060	1,000
Electricity	55,218	53,114	62,000
Exp. with Donation Money	5,073	6,324	-
Gardening Supplies	70,032	61,479	70,000
Gasoline/Operation of Vehicle and Equip.	28,528	25,674	29,000
Golf Course Supplies	12,841	10,476	10,500
Household Expenses	14,588	17,751	17,000
Membership/Dues/Publications	2,414	1,672	1,000
Mileage/Travel	6,354	7,854	6,550
Miscellaneous Expenses	1,411	1,406	-
Natural Gas/Butane	2,449	1,670	3,000
Office Expense	5,509	5,960	8,000
Pro Shop Resale Purchase	50,905	40,993	43,000
Professional Services	8,798	609	5,100
Rents/Leases - Buildings/Grounds	192,179	182,482	176,200
Rents/Leases - Equipment	16,006	10,126	15,000
Repair/Maintenance - Buildings/Grounds	152,647	101,892	103,000
Repair/Maintenance - Equipment	47,389	33,339	38,300
Repair/Maintenance - Special Projects	-	-	-
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	19,475	21,019	20,000
Small Tools/Instruments	31,584	10,240	8,000
Theft Loss	-	-	1,000
Water	70,269	56,809	68,000
Total Services and Supplies	\$ 842,352	\$ 706,359	\$ 746,550
Internal Service Fund - Insurance	\$ 37,985	\$ 18,319	\$ 27,000
Equipment and Other Capitalized Items	41,791	\$ 91,612	\$ -
Total Skywest Golf Course Expenditures and Encumbrances	\$ 2,348,985	\$ 2,300,569	\$ 2,248,762

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED 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 Adopted Budget of FY 2009/10.

In the FY2009/10 Adopted Budget:

The total Operating Budget is \$1,107,221, an increase of \$144,666 or 15.03% of the FY 2008/09 Actual.
 Salary, wages and benefits is to be \$784,221, an increase of \$130,597 or 19.98% of the FY2008/09 Actuals.
 Service and supplies is \$311,000, an increase of \$16,737 or 5.69% of the FY 2008/09 Actual.
 Internal Service Fund - Insurance is \$12,000, an increase of \$3,857 from the FY 2008/09 Actual.
 No equipment and other capitalized items is budgeted.

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

	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 619,802	\$ 653,624	\$ 784,221
Services and Supplies	308,855	294,263	311,000
Internal Service Fund-Insurance	17,082	8,143	12,000
Equipment and Other Capitalized Items	<u>9,460</u>	<u>6,525</u>	<u>-</u>
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	<u>\$ 955,200</u>	<u>\$ 962,555</u>	<u>\$ 1,107,221</u>

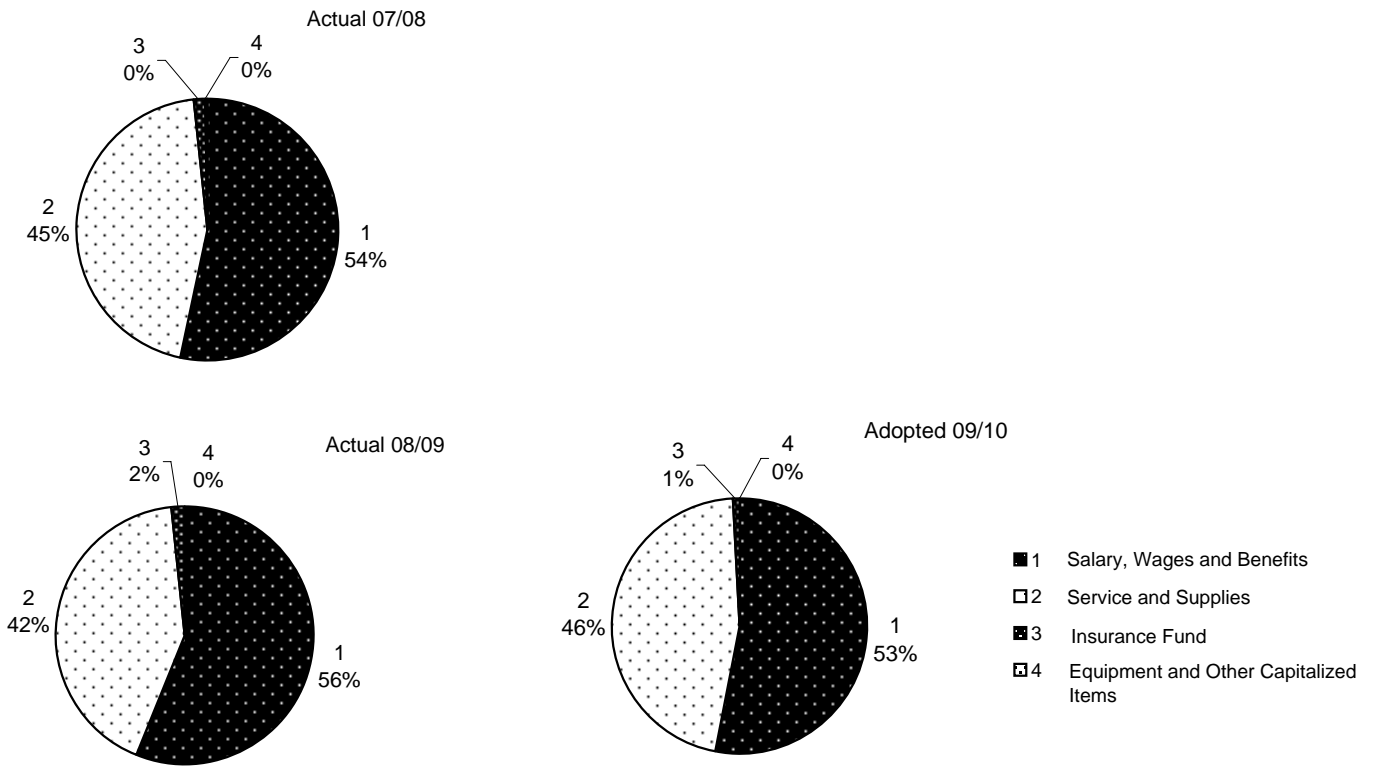
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2007/2008	Head Count	Actual&Encumb FY 2008/2009	Head Count	Adopted Budget FY 2009/2010	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	\$ 37,167	1/3	\$ 42,908	1/3	\$ 40,200	1/3
Golf Course Supervisor	25,281	1/3	18,967	1/3	29,906	1/3
Senior Golf Course Caretaker	61,266	1	63,153	1	64,098	1
Golf Course Caretakers	105,212	2	100,700	2	114,133	2
Equipment Mechanic	17,676	1/3	20,404	1/3	19,372	1/3
Golf Course Coordinator	48,852	1	51,389	1	53,189	1
Capital Project Direct Labor Cost	-		-		-	
Total Full Time Salaries	\$ 295,454	5	\$ 297,521	5	\$ 320,897	5
Overtime Pay	\$ 360		\$ -		\$ 5,200	
Vacation In Lieu Pay	\$ 4,648		\$ 8,145		\$ 10,000	
Holiday Pay	\$ 4,432		\$ 5,556		\$ 8,200	
Wages - Hourly						
Greens keepers & Watermen	\$ 23,810		\$ 28,155		\$ 40,000	
Driving Range	-		-		-	
Starter/Pro Shop	58,848		64,041		65,000	
Equipment Mechanic	1,535		2,541		3,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 84,193		\$ 94,738		\$ 108,000	
District Overhead						
Business Department Staff Overhead Alloc	\$ 60,468		\$ 73,116		\$ 74,906	
Park Department Staff Overhead Allocatior	17,664		19,325		19,518	
Total District Overhead	\$ 78,132		\$ 92,441		\$ 94,424	
Enterprise Instructors	-		-		-	
Total Salaries and Wages	\$ 467,219		\$ 498,400		\$ 546,721	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ 2,500		\$ 3,000		\$ 3,000	
Employee Group Insurance	51,793		48,426		71,000	
Long Term Disability	4,307		4,395		6,500	
Post Employment Health Plan	-		-		-	
Retiree Group Insurance	10,488		11,033		13,000	
Retirement Res/Pickup	39,612		43,784		60,000	
Social Security	24,374		25,566		40,000	
State Unemployment Insurance	8,342		-		4,000	
Workers' Compensation	11,167		19,020		40,000	
Capital Project Direct Labor Cost	-		-		-	
Total Employee Benefits	\$ 152,584		\$ 155,223		\$ 237,500	
Total Salaries, Wages and Employee Benefits	\$ 619,802		\$ 653,624		\$ 784,221	

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

	Actual&Encumb FY 2007/2008	Actual&Encumb FY 2008/2009	Adopted Budget FY 2009/2010
Services and Supplies			
Advertising & Dist. Resources	\$ 2,819	\$ 4,720	\$ 4,000
Bank Charges	-	-	-
Clothing/Personal Supplies	871	1,598	1,200
Communications	5,090	4,010	5,000
Conference Expense	-	-	500
Credit Card Charges and Fees	9,709	10,599	13,000
Education/Staff Training	135	235	500
Electricity	65,862	66,243	77,000
Exp. with Donation Money	721	830	-
Gardening Supplies	32,161	31,244	35,000
Gasoline/Operation of Vehicle and Equip.	8,263	7,578	8,500
Golf Course Supplies	3,161	4,725	7,800
Household Expenses	2,323	607	2,000
Membership/Dues/Publications	145	40	300
Mileage/Travel	543	302	500
Miscellaneous Expenditure	-	-	-
Natural Gas/Butane	4,586	4,772	4,500
Office Expense	2,475	1,918	3,000
Pro Shop Resale Purchase	29,166	27,589	31,000
Professional Services	3,611	-	4,900
Rents/Leases - Buildings/Grounds	-	-	-
Rents/Leases - Equipment	7,264	4,916	5,000
Repair/Maintenance - Buildings/Grounds	51,117	30,127	45,400
Repair/Maintenance - Equipment	24,524	18,865	29,000
Repair/Maintenance - Special Projects	-	45,110	-
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	14,277	15,941	11,400
Small Tools/Instruments	9,659	2,808	8,000
Theft/Loss	-	20	1,000
Water	30,373	9,465	12,000
Total Services and Supplies	\$ 308,855	\$ 294,263	\$ 311,000
Internal Service Fund - Insurance	\$ 17,082	\$ 8,143	\$ 12,000
Equipment and Other Capitalized Items	9,460	\$ 6,525	\$ -
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	\$ 955,200	\$ 962,555	\$ 1,107,221

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

In the FY2009/10 Adopted Budget:

Total Operating Budget is \$327,353, an increase of \$43,717 or 15.41% of the FY 2008/09 Actual.

Salary, wages and benefits is to be \$173,349, an increase of \$14,548 or 9.16% of the FY2008/09 Actuals.

Service and Supplies is \$151,004, an increase of \$31,108 or 25.95% of the FY 2008/09 Actual.

Internal Service Fund is \$3,000, a \$1,940 decrease of the FY 2008/09 Actual.

No equipment and other capitalized items expenditure is budgeted for the FY 2009/10 Budget.

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

	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Salaries, Wages and Employee Benefits	\$ 156,716	\$ 158,801	\$ 173,349
Services and Supplies	132,462	119,896	151,004
Internal Service Fund-Insurance	4,168	4,940	3,000
Equipment and Other Capitalized Items	<u>667</u>	<u>-</u>	<u>-</u>
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	<u>\$ 294,013</u>	<u>\$ 283,636</u>	<u>\$ 327,353</u>

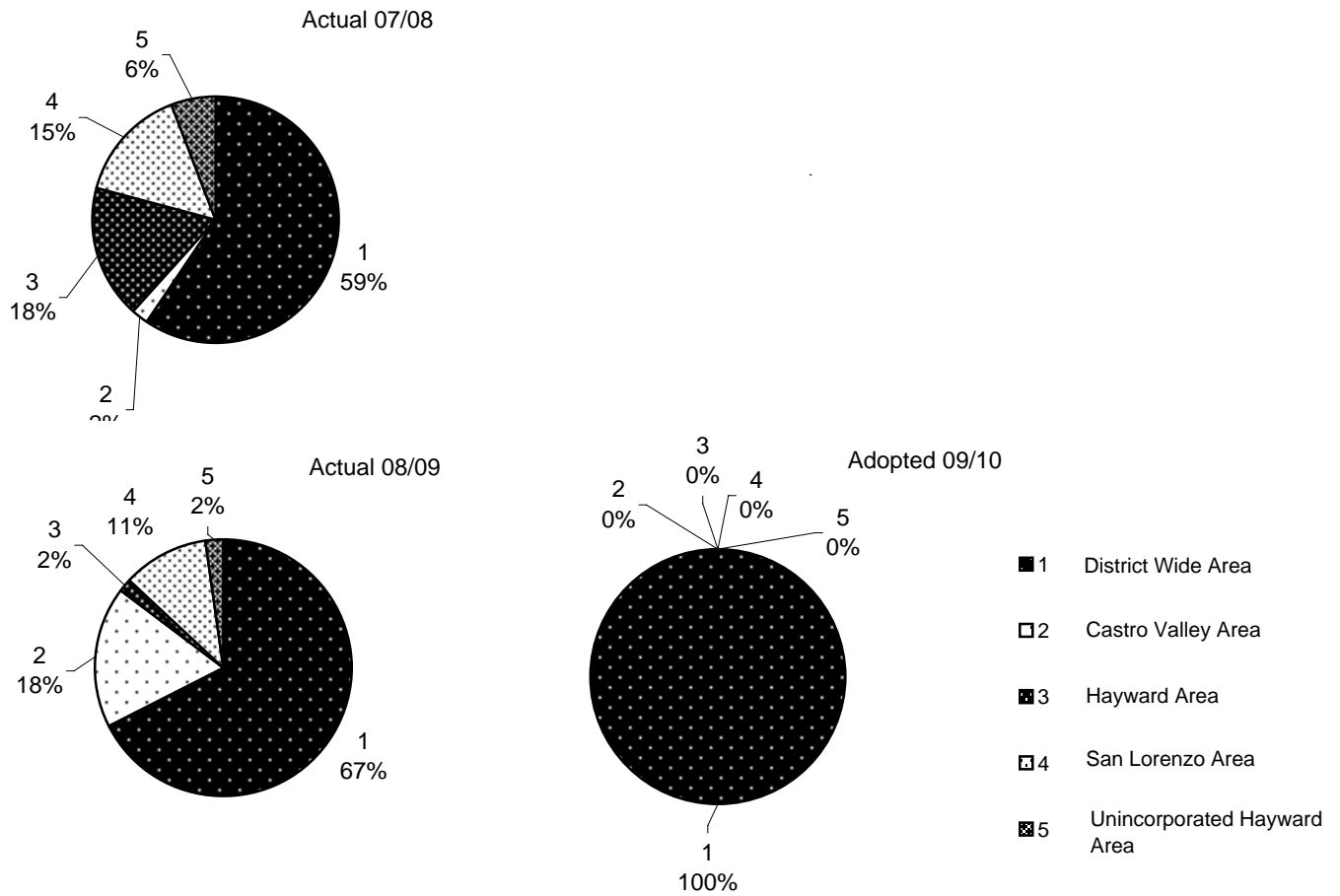
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2009/2010
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

	<u>Actual&Encumb FY 2007/2008</u>	<u>Head Count</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Head Count</u>	<u>Adopted Budget FY 2009/2010</u>	<u>Head Count</u>
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	\$ 334		\$ 43		\$ 3,400	
Vacation In Lieu Pay	\$ -		\$ 259		\$ 300	
Holiday Pay	\$ 2,971		\$ 3,717		\$ 2,650	
Wages - Hourly						
Greens keepers & Watermen	\$ 21,901		\$ 17,562		\$ 24,000	
Driving Range	85,065		91,113		89,499	
Starter/Pro Shop	-		-		-	
Equipment Mechanic	1,612		3,031		3,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 108,579		\$ 111,706		\$ 116,499	
District Overhead						
Business Department Staff Overhead Allocation	-		-		-	
Park Department Staff Overhead Allocation	-		-		-	
Total District Overhead	-		-		-	
Enterprise Instructors	\$ 32,121		\$ 29,739		\$ 30,000	
Total Salaries and Wages	\$ 144,005		\$ 145,464		\$ 152,849	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Group Insurance	-		-		-	
Long Term Disability	-		-		-	
Post Employment Health Plan	-		-		-	
Retirement Res/Pickup	-		-		-	
Social Security	6,073		7,170		7,500	
State Unemployment Insurance	3,448		424		1,000	
Workers' Compensation	3,191		5,743		12,000	
Capital Project Direct Labor Cost	-		-		-	
Total Employee Benefits	\$ 12,712		\$ 13,337		\$ 20,500	
Total Salaries, Wages and Employee Benefits	\$ 156,716		\$ 158,801		\$ 173,349	

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

	<u>Actual&Encumb FY 2007/2008</u>	<u>Actual&Encumb FY 2008/2009</u>	<u>Adopted Budget FY 2009/2010</u>
Services and Supplies			
Advertising & Dist. Resources	\$ 2,862	\$ 2,983	\$ 5,000
Clothing/Personal Supplies	163	817	1,000
Communications	2,556	2,667	3,000
Conference Expense	-	-	-
Credit Card Charges and Fees	6,475	6,927	8,000
Driving Range Supplies	27,562	37,510	40,000
Education/Staff Training	-	-	-
Electricity	-	-	-
Exp. with Donation Money	-	-	-
Gardening Supplies	7,798	3,803	5,000
Gasoline/Operation of Vehicle and Equip.	-	-	-
Golf Course Supplies	481	1,226	4,200
Household Expenses	108	-	1,200
Membership/Dues/Publications	-	-	100
Mileage/Travel	-	-	-
Miscellaneous Expenses	-	-	-
Natural Gas/Butane	-	-	-
Office Expense	1,714	1,225	2,000
Pro Shop Resale Purchase	55,801	47,247	47,004
Professional Services	3,611	-	3,000
Rents/Leases - Buildings/Grounds	-	-	-
Rents/Leases - Equipment	1,160	256	3,500
Repair/Maintenance - Buildings/Grounds	10,295	15,219	20,000
Repair/Maintenance - Equipment	2,493	17	4,000
Repair/Maintenance - Special Projects	-	-	-
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	545	-	-
Small Tools/Instruments	8,838	-	2,500
Theft/Loss	-	-	1,000
Water	-	-	-
Total Services and Supplies	\$ 132,462	\$ 119,896	\$ 151,004
Internal Service Fund - Insurance	\$ 4,168	\$ 4,940	\$ 3,000
Equipment and Other Capitalized Items	667	\$ -	\$ -
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	\$ 294,013	\$ 283,636	\$ 327,353

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED 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 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 FY2009/10 Adopted Budget, total net capital outlay expenditure is \$386,201.

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

	Actual&Encumb FY 2007/2008	Actual&Encumb FY 2008/2009	Adopted Budget FY 2009/2010
<u>Current Year Income</u>			
Transfer from General Fund	\$ 1,167,771	\$ 1,695,447	\$ 386,201
Donations			
Interest Income	11,485	148	
City Grant	79,346	70,654	120,000
County Grant	461,679	428,000	464,000
State Grants including Measure WW	1,300,000	-	2,694,000
Other Agency Grant	-		
Disaster Recovery	-	6,236	294,000
Alameda County Redevelopment Fund	1,140	54,474	
City of Hayward Redevelopment Fund	4,147,128	64,922	
City Land Dedication In Lieu Fees	675,000	75,000	75,000
County Land Dedication In Lieu Fees	249,634	560,515	
Others	177,359	39,549	
Total Current Year Income	\$ 8,270,542	\$ 2,994,945	\$ 4,033,201
<u>Prior Year Funding Brought Forward</u>			
Transfer from General Fund			
Park Maintenance Assessment Projects	-		
Total Prior Year Fund Brought Forward	\$ -	\$ -	\$ -
Total Income	\$ 8,270,542	\$ 2,994,945	\$ 4,033,201
<u>Current Year Expenditure and Encumbrances</u>			
Capital Project Fund	\$ 8,270,542	\$ 2,994,945	\$ 4,033,201
Park Maintenance Assessment Fund Interest Encumbrance			
Promissory Note Redemption Fund Interest Encumbrance			
Total Current Year Expenditure and Encumbrances	\$ 8,270,542	\$ 2,994,945	\$ 4,033,201

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

CURRENT YEAR CAPITAL OUTLAY FUND

EXPLANATION OF PROJECTS

F/Y 2008/09 Adopted Budget	\$ 1,837,766
F/Y 2008/09 Actual	\$ 2,994,945
F/Y 2009/10 Adopted 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 Actual reflects an increase of \$1,157,179 mainly due to some projects were not being budgeted until monies from grants and other sources are received, over-spending on some projects than budgeted, 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
- Shoreline Property Mitigation SFO
- Caltran BCDC Shoreline Property Bridge Retrofit
- Meek Estate West Terrace
- Greenbelt Trails Projects
- Castro Valley Creek Park
- Holland Park Land Cleanup
- Holland Park Development
- Hayward Senior Center Restroom ADA Upgrade
- Arroyo Swim Center, Sunset Swim Center, Mt. Eden Swim Center, Hayward Plunge Swim Center VBG Projects
- Castro Valley Community Park Parking Lot
- Castro Valley Community Park Water Recycling System
- FEMA-Levee Repair and Tidal Gate
- Shoreline Nature Center Tank Chiller Upgrade
- East Ave. Park Parking Lot Improvements
- Ashland Community Center ADA Restroom and Kitchen Upgrade
- La Vista Quarry Park

Completed projects include:

- 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 Wallace Property
- Hayward Plunge Dehumidification
- Administration Building IT Room Air Conditioning
- Administration Building Electric Upgrade
- Marshall School Ballfield SnackBar/Restroom
- Fairmont Terrace Iron Railing
- Cannery Park Redevelopment
- Bay Trees Picnic Area Renovation
- Castro Valley Swim Center Replastering
- K.C. Aitken Senior Center Window Blinds

3. The FY 2009/10 Adopted Budget capital project expenditure is expected to be \$4,033,201 reflecting an increase of \$1,038,256 from the FY 2008/09 Actual. 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
ADOPTED BUDGET 2009/2010
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	\$ 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	-	-	-
TOTAL CAPITAL PROJECTS	<u>\$ 3,647,000</u>	<u>\$ 4,033,201</u>	<u>\$ 386,201</u>

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

	Project Prior Year Balance				FY 2008/2009 Actuals				FY 2008/2009 Revised Budget			Adopted Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
District Wide Area														
Notes Payment														
>MHH Golf Course Principal		\$ 1,085,000		\$ 1,085,000		\$ 140,000		\$ 140,000		\$ 140,000	\$ 140,000		\$ 145,000	\$ 145,000
>MHH Golf Course Interest (1)		1,201,100		1,201,100		83,149		83,149		85,000	85,000		77,875	77,875
>MHH Driving Range Principal		264,273		264,273		43,103		43,103		43,104	43,104		45,065	45,065
>MHH Driving Range Interest		266,330		266,330		13,818		13,818		13,818	13,818		11,857	11,857
Textron Golf Vehicle Capital Lease (2)														
>Skywest Principal		179,652		179,652		58,605		58,605		58,612	58,612		62,364	62,364
>Skywest Interest		37,276		37,276		16,586		16,586		16,595	16,595		12,841	12,841
>MHH Golf Course Principal		32,369		32,369		10,717		10,717		10,719	10,719		11,405	11,405
>MHH Golf Course Interest		6,858		6,858		3,035		3,035		3,039	3,039		2,351	2,351
>MHH Driving Range Principal		13,465		13,465		3,159		3,159		3,163	3,163		3,359	3,359
>MHH Driving Range Interest		1,821		1,821		817		817		818	818		621	621
Vehicle Capital Lease														
>Principal						25,178		25,178		25,364	25,364		49,651	49,651
>Interest						16,049		16,049		14,806	14,806		23,067	23,067
>Maintenance						5,364		5,364		5,219	5,219		9,384	9,384
>Sales/Use Tax						3,945		3,945		3,558	3,558		6,361	6,361
Adobe Center Park														
>Park Development, Bocce Ball Court		252,465	1,974	254,439	200,000	1,096,636	5,077	1,101,713	40,000	40,000	-			
Botany Grounds Park														
>Koi Pond Filtration System Upgrade		127,621		127,621										
Castro Valley Swim Center														
>Swim Center Replastering						83,012		83,012		80,000	80,000			
District Administration Office														
>Electric Upgrade		78,437	26	78,463		23,242	1	23,243						
>IT Room Air Conditioning						15,060		15,060						
Douglas Morrisson Theatre														
>Air Conditioning Upgrade		24,506		24,506										
FEMA														
>Levee Repair South & North					6,236		6,200	(36)						
>Tidal Gate						1,315	21,335	22,650						
Greenbelt Trails														
>Others, St. of CA OES-FEMA	33,344		34,025	681				-						
>Ward Creek Trail	19,075	16,500	3,325	750		-		-				58,000	58,000	-
>Phase II of Ward Creek Trail, Memorial and East Ave Trail	15,600	5,093	1	(10,506)				-				236,000	236,000	-
>Memorial Park	19,175	25,830	2,383	9,038		(7)								
Greenbelt Trails Wallace Prop Proceeds			(45)	(45)	5,000			(5,000)						

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

	Project Prior Year Balance				FY 2008/2009 Actuals				FY 2008/2009 Revised Budget			Adopted Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
Hayward Plunge														
>Dehumidifier		61,960		61,960										
Hayward Senior Center														
>Restroom ADA Upgrade					75,000	176,015		101,015	75,000	190,000	115,000			
Kenneth C. Aitken Senior Center														
>Window Coverings						7,448		7,448		5,000	5,000			
Richard Sheridan Plaza														
>In House Development		25,474		25,474										
Skywest Golf Course In Lieu Fee	150,000			(150,000)	75,000			(75,000)	75,000		(75,000)	75,000		(75,000)
Skywest Golf Course Building														
>Tournament Pavilion Side Panels		125,278	1	125,279		103		103						
>Railings		7,952		7,952										
Shoreline Nat. Ctr Tank Chiller Upgrade					2,080	13,854		11,774						
Shoreline Property														
> Levee Repair and Bridge Retrofit	53,296	53,560		264	17,689		17,689	-				54,000	54,000	-
Shoreline Property														
>SFO Mitigation	170,180	114,334	59,566	3,720		-		-						
Sorensdale Recreation Center														
>ADA Upgrade		144,749	(23)	144,726	75,000			(75,000)						
Swim Center Liquid Chlorine Conversion														
>Hayward Plunge Swim Center		16,414	(15)											
>Sunset Swim Center		16,414	(15)											
>Castro Valley Swim Center		21,446	(12)											
>Arroyo Swim Center		21,446	(12)											
>Mt. Eden Swim Center		17,113	(45)											
Total Swim Centers				92,734										
Swim Center VGB Project														
>Arroyo Swim Center						8,660		8,660		21,000	21,000			
>Hayward Plunge Swim Center						3,510		3,510						
>Mt. Eden Swim Center						10,475		10,475		25,000	25,000			
>Sunset Swim Center						9,100		9,100		21,000	21,000			
Total District Wide Area	\$ 460,670	\$ 4,244,736	\$ 101,134	\$ 3,885,200	\$ 456,005	\$ 1,871,948	\$ 50,302	\$ 1,666,252	\$ 190,000	\$ 805,815	\$ 615,815	\$ 423,000	\$ 809,201	\$ 386,201

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

	Project Prior Year Balance				FY 2008/2009 Actuals				FY 2008/2009 Revised Budget			Adopted Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
Castro Valley Area														
Bay Trees Park														
>Picnic Area Renovation	\$ 11,711	\$ 13,736		\$ 2,025	\$ 2,483	\$ 452		\$ (2,031)						
Castro Valley Community Center														
>Kitchen Upgrade		3,210	40	3,250		(3,250)		(3,250)						
>Parking Lot Future Project									\$ 50,000	\$ 50,000				
Castro Valley Community Park														
>Parking Lot							50,000	50,000						
>Water Recycling System						57,280	192,186	249,466		235,000	235,000			
Castro Valley Creek Park														
		28,234	10,152	38,386			150,000	150,000	200,000	350,000	150,000			
Kenneth C. Aitken Community Center														
>Playground Renovation		3,600		3,600		(3,600)		(3,600)						
Marshall School Ballfield SnackBar and Restroom														
					58,032	58,030		(2)						
Total Castro Valley Area	\$ 11,711	\$ 48,780	\$ 10,192	\$ 47,261	\$ 60,515	\$ 108,912	\$ 392,186	\$ 440,583	\$ 200,000	\$ 635,000	\$ 435,000	\$ -	\$ -	\$ -

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

	Project Prior Year Balance				FY 2008/2009 Actuals				FY 2008/2009 Revised Budget			Adopted Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
Hayward Area														
Cannery Park Master Plan	\$ 4,951,788	\$ 5,052,057	\$ 18	\$ 100,287	\$ 522,309	\$ 563,372		\$ 41,063						
La Vista Quarry Park		5,510		5,510										
Weekes Community Center														
>Restroom ADA Upgrade												\$ 160,000	\$ 160,000	\$ -
Weekes Park														
>Walking Path ADA Upgrade												80,000	80,000	-
Total Hayward Area	\$ 4,951,788	\$ 5,057,567	\$ 18	\$ 105,797	\$ 522,309	\$ 563,372	\$ -	\$ 41,063	\$ -	\$ -	\$ -	\$ 240,000	\$ 240,000	\$ -

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

	Project Prior Year Balance				FY 2008/2009 Actuals				FY 2008/2009 Revised Budget			Adopted Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
San Lorenzo Area														
Ashland Community Center														
>Restroom and Kitchen ADA Upgrades												\$ 270,000	\$ 270,000	\$ -
Fairmont Terrace Iron Railing						\$ 5,293		\$ 5,293						
Holland Park														
>Land Acquisition	\$ 1,482,542	\$ 1,553,660		\$ 71,118	71,166			(71,166)						
>Land Cleanup		46,204	31	46,235	138,785	74,197	7,976	(56,612)				714,000	714,000	-
>Park Development		114,520	5,056	119,576	15,929	7,749	212,064	203,884				1,300,000	1,300,000	-
Meek Park														
>Meek Park West Terrace/Park Develop		31,026		31,026		26,854	158,146	185,000		\$ 185,000	\$ 185,000	700,000	700,000	-
San Lorenzo Community Center														
>Kitchen Upgrade		1,300		1,300		(1,300)		(1,300)						
Total San Lorenzo Area	\$ 1,482,542	\$ 1,746,710	\$ 5,087	\$ 269,255	\$ 225,880	\$ 112,793	\$ 378,186	\$ 265,099	\$ -	\$ 185,000	\$ 185,000	\$ 2,984,000	\$ 2,984,000	\$ -

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

	Project Prior Year Balance				FY 2008/2009 Actuals				FY 2008/2009 Revised Budget			Adopted Budget FY 2009/2010		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
Unincorporated Hayward Area														
East Avenue Park														
>Parking Lot Improvements						\$ 3,100	\$ 6,900	\$ 10,000		\$ 10,000	\$ 10,000			
San Felipe Community Center														
>Restroom ADA Upgrades	\$ 138,214	\$ 240,602	\$ (45)	\$ 102,343	67,990	641		(67,349)						
Total Unincorporated Hayward Area	\$ 138,214	\$ 240,602	\$ (45)	\$ 102,343	\$ 67,990	\$ 3,741	\$ 6,900	\$ (57,349)	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 7,044,925	\$ 11,338,395	\$ 116,386	\$ 4,409,856	\$ 1,332,699	\$ 2,660,766	\$ 827,574	\$ 2,355,648	\$ 390,000	\$ 1,635,815	\$ 1,245,815	\$ 3,647,000	\$ 4,033,201	\$ 386,201

- (1) Prior year interest payment balance is based on the payment schedule. Does not include deduction of interest received from BNY.
- (2) The old capital lease contract for Golf vehicles ended in FY08. New contract started in Feb 08. Balloon payments for the old contract are waived and not included in the payments.
- (3) FY 2008/2009 G/L expenditure of \$2,994,945 includes an FY08 Audit adjustment of \$513,260 reduction and the \$19,000 San Felipe Restroom project cost. Both are not in the Capital Outlay Fund Details.

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