



Adopted Budget 2011/2012

Hayward Area Recreation and Park District

**HAYWARD AREA RECREATION AND PARK DISTRICT
PRELIMINARY BUDGET 2011/2012
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**HAYWARD AREA RECREATION AND PARK DISTRICT
PRELIMINARY OPERATING BUDGET 2011/2012
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August 10, 2011

Citizens of the Hayward Area Recreation and Park District:

The following pages reflect the Hayward Area Recreation and Park District's Fiscal Year 2011/2012 Budget. Legal requirements call for the District to publish its Fiscal Year 2011/2012 Budget on or before August 10, 2011. 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 annually to partially offset the property tax transfer losses.

The Fiscal Year 2011/2012 Operating Budget of \$23,803,783 represents a 6.4% decrease of the 2010/2011 Actual. The Capital Outlay Budget is \$2,166,189, a decrease of 47.94% of the Fiscal Year 2010/2011 Actual.

Revenue to support these planned expenditures is expected to be generated from (1) Property Taxes of \$11,785,000 (2) Special Assessment Tax of \$3,390,000 (3) Fees and Admissions of \$6,873,070 (3) Grants, In-Lieu Fees and Other Capital Project Funding of \$4,263,838 (4) Interest of \$50,400 (5) Contractual Rent/Leases of \$191,400 (6) Other Park Operations of \$323,000 (7) Prior Year Contingency Funds of \$2,319,040 and (8) Other Miscellaneous Income of \$436,100.

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, 2011

Board of Directors
Hayward Area Recreation and Park District

Minane Jameson, President

Dennis M. Waespi, Vice-President

Louis M. Andrade, Secretary

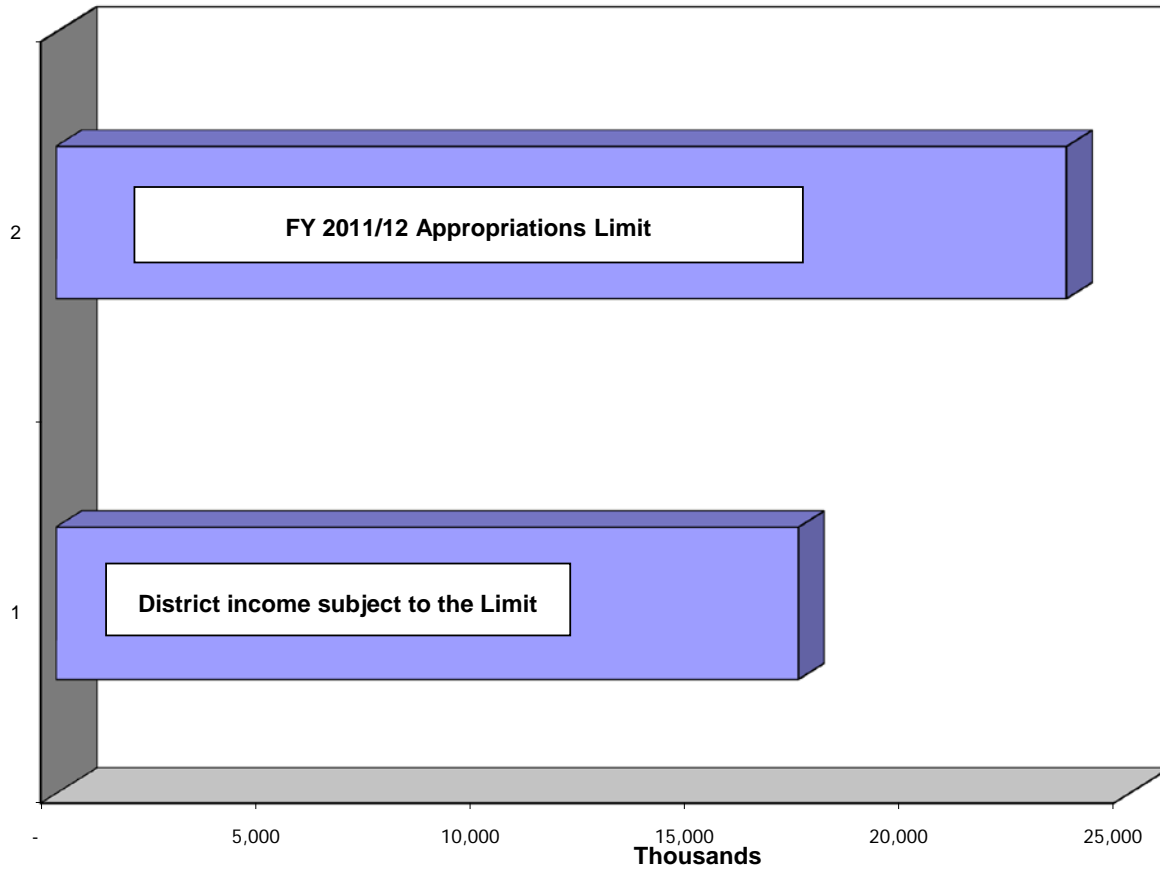
Paul W. Hodges, Jr., Director

Carol A. Pereira, Director

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2009/2010	Actual&Encumb FY 2010/2011	Adopted Budget FY 2011/2012
Income			
Current Year Income			
Tax Revenue	\$ 13,341,038	\$ 12,372,065	\$ 11,785,000
Special Assessment Tax Revenue	3,436,144	3,385,177	3,390,000
Capital Outlay Fund-Grants, In Lieu Fees and Others (see page C2)	1,732,182	1,429,192	4,263,838
Alameda Co. Grant/Volunteer Coord.	118,725	73,050	-
Concessions	18,505	18,983	18,600
Kennedy Amusement Park	391,898	352,981	327,050
Total Other Park Operations	293,515	443,105	327,000
Donation, Private Contributions	129,158	171,056	-
Interest	(18,292)	(11,747)	50,400
Program Registrations & Admission	3,005,554	3,473,723	2,727,320
Golf Income	3,013,142	2,714,836	3,149,900
Swim Centers	723,340	703,506	718,500
Use of Equipment and Facilities	295,350	353,053	313,350
Contractual Rent/Leases - Building & Grounds	140,254	162,164	191,400
Miscellaneous	39,090	483,944	417,500
Discount & Complimentary	(380,351)	(299,796)	(367,050)
Total Current Year Income	\$ 26,279,252	\$ 25,825,292	\$ 27,312,808
Prior Year Fund Carried Over			
Appropriation for Contingency	\$ 6,573,854	\$ 6,087,273	\$ 2,319,040
Interfund Transfer			
Total Prior Year Funds	\$ 6,573,854	\$ 6,087,273	\$ 2,319,040
Total Income	\$ 32,853,106	\$ 31,912,566	\$ 29,631,848
Expenditures and Encumbrances			
Capital Fund Expenditures and Encumbrances (page C2)			
Interfund Transfer			
From General Fund to Capital Fund	\$ 1,472,921	\$ 2,731,663	\$ (2,097,649)
Multi Year Projects			
Park Maintenance Assessment Fund Interest Encumbrance		-	-
Promissory Note Redemption Fund Interest Encumbrance			
From Grants, In Lieu and Others	1,732,182	1,429,192	4,263,838
Total Capital Expenditure and Encumbrances	\$ 3,205,103	\$ 4,160,855	\$ 2,166,189
Operating Expenditures and Encumbrances			
Salary, Wages & Benefits	16,894,825	17,147,624	16,657,501
Services and Supplies	5,527,939	6,987,504	5,720,476
Internal Service Fund-Insurance	290,333	339,231	402,000
Equipment and Other Capitalized Items	8,517	104,326	157,000
Other Postemployment Benefit (OPEB) Funding	839,116	853,986	866,806
Total Operating Expenditures and Encumbrances	\$ 23,560,730	\$ 25,432,671	\$ 23,803,783
Total Capital and Operating Expenditures and Encumbrances	\$ 26,765,833	\$ 29,593,526	\$ 25,969,972
Future Other Postemployment Benefit (OPEB) Reserve			
Appropriation for Contingency	\$ 6,087,273	\$ 2,319,040	\$ 3,661,876
Total Expenditures, Encumbrances, Reserve and Appropriation for Contingency	\$ 32,853,106	\$ 31,912,566	\$ 29,631,848

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
APPROPRIATIONS LIMIT COMPARISON**

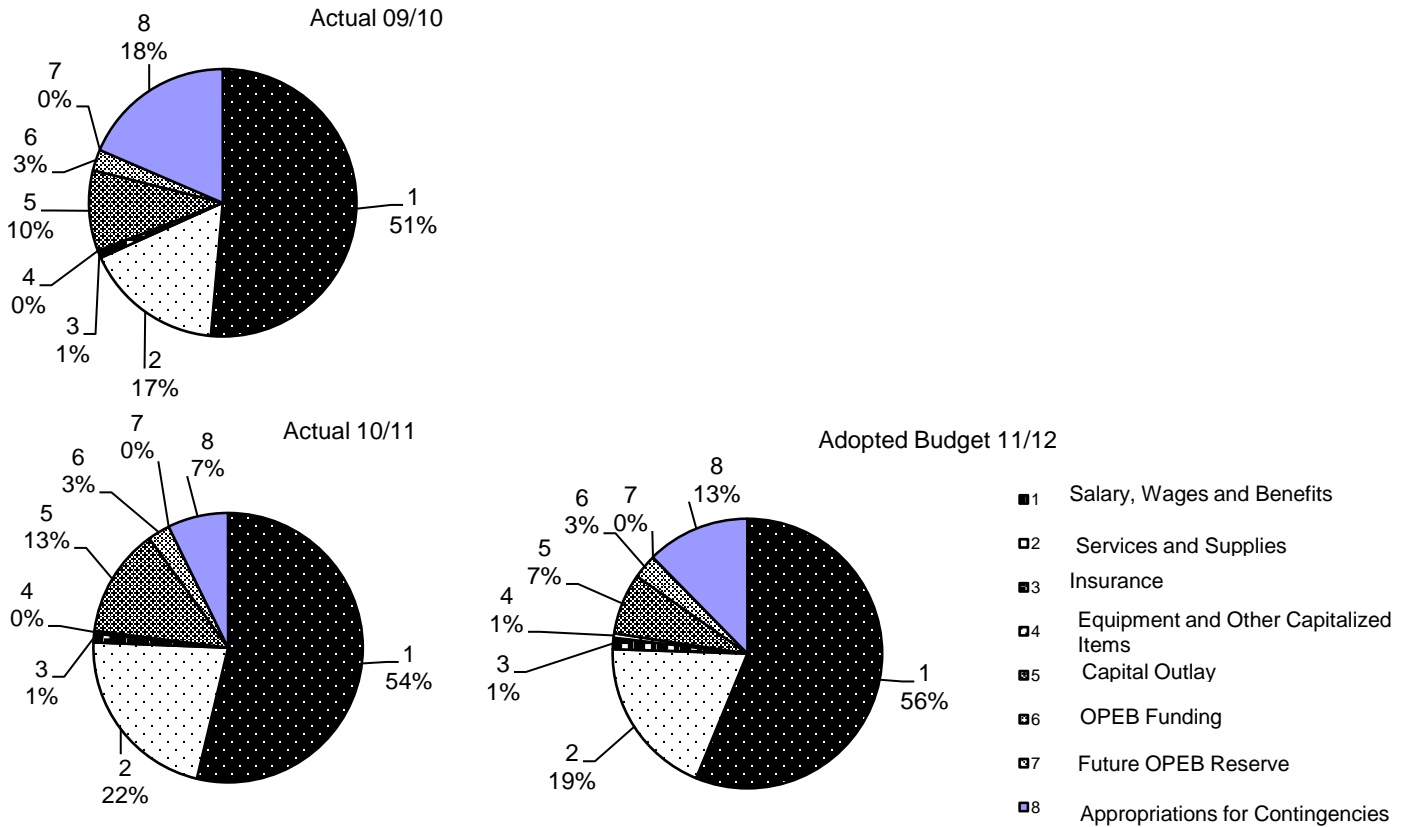


On May 1st each year the State of California Department of Finance issues price and population data to local governments to be used in determining their Appropriations Limits.

The top graph on this chart represents the District's FY 2011/12 Appropriations Limit of \$23,545,511.

The bottom graph represents the FY 2011/12 District income subjected to the Limit, \$15,113,478, which is below the Limit by \$8,432,033.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
EXPENDITURES, OPEB RESERVE AND APPROPRIATIONS**

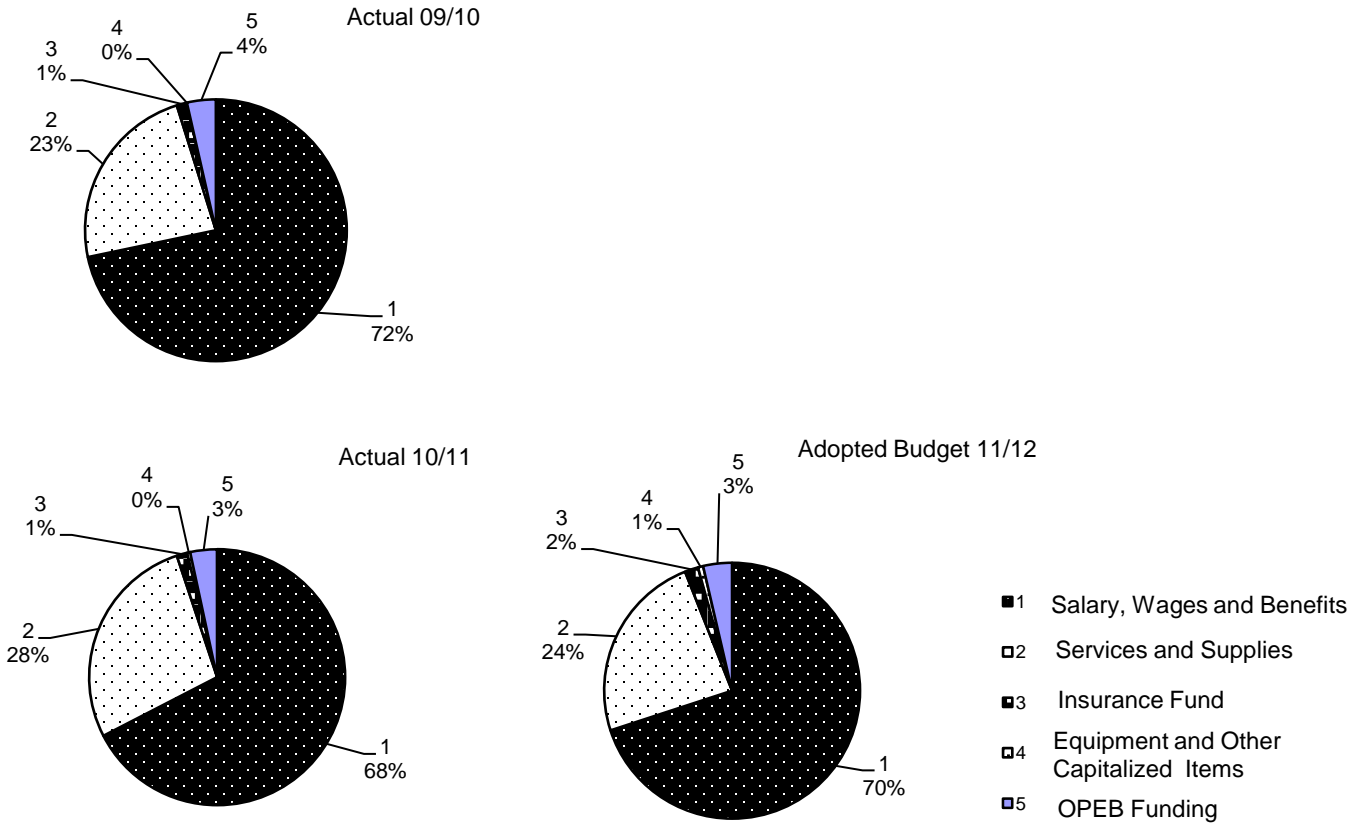


This chart reflects total District expenditures by category from the FY 2009/10 Actuals to the FY 2011/12 Adopted Budget.

In the FY 2011/12 Adopted Budget:

- Total budgeted expenditure is \$29,631,848, a 7.15% decrease of the FY 2010/11 Actual.
- Salary, Wages and Benefits is \$16,657,501, a 2.86% decrease; and Service and Supplies is \$5,720,476, a 18.13% decrease of the FY 2010/11 Actual, respectively.
- Insurance Fund is to be \$402,000, an increase of \$62,769 from the FY 2010/11 Actual.
- Equipment and other capitalized items are \$157,000, a 50.49% increase of the FY 2010/11 Actual.
- The Capital Outlay Budget is \$2,166,189 which is \$1,994,666 less than the FY 2010/11 Actual. Due to the uncertainty of grants available, some capital projects are not included in the budget until funds are actually received.
- OPEB funding is \$866,806, an increase of \$12,820 from the FY2010/11 Actual.
- Future OPEB reserve is \$0.
- Appropriations for Contingencies is \$3,661,876, an increase of 57.9% of the FY2010/11 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
DISTRICT OPERATING EXPENDITURES**



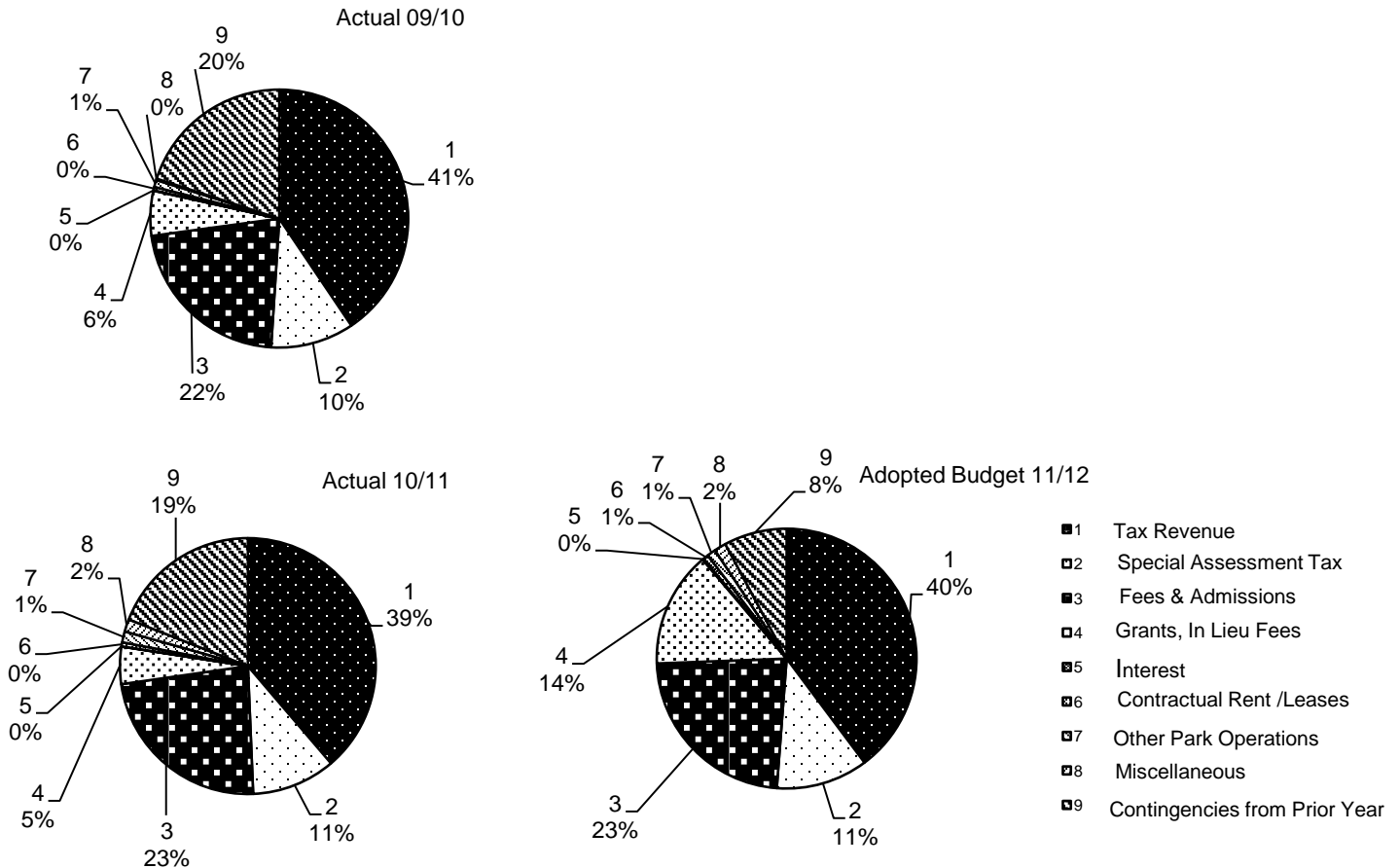
This chart shows the District's Operating Expenditures Budget from FY 2009/10 Actuals through FY 2011/12 Adopted Budget. There are five separate categories of expenditures:

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

In the FY 2011/12 Adopted Budget:

Total operating expenditures is \$23,803,783 which is a 6.4% decrease of the FY 2010/11 Actual.
 Salaries, wages and benefits are \$16,657,501, a 2.86% decrease of the FY10/11 Actual.
 Service and supplies are to be \$5,720,476, a 18.13% decrease of the FY10/11 Actual.
 Insurance Fund expenditure is \$402,000, a 18.5% increase of the FY10/11 Actual.
 Equipment and other capitalized items expenditure is \$157,000, a 50.49% increase of the FY10/11 Actual.
 OPEB funding is \$866,806, a 1.5% increase of the FY10/11 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
TOTAL DISTRICT INCOME**



This chart shows the District's total income by source, from the FY 2009/10 Actuals through the FY 2011/12 Adopted Budget.

In the FY 2011/12 Adopted Budget:

- Tax Revenue is \$11,785,000 which is 4.75% less than the FY 2010/11 Actual.
- Special Assessment Tax revenue is expected to be \$3,390,000.
- District generated income is expected to be \$6,873,070 which is 8.01% less than the FY 2010/11 Actual.
- Grants, In-Lieu Fees and Others is projected to be \$4,263,838, a 14.39% increase of the FY 2010/11 Actual.
- Pooled interest is projected to be \$50,400.
- Contractual Rent/Leases is projected to be \$191,400.
- Other Park Operations revenue is \$323,000.
- Miscellaneous Income is \$436,100.
- Prior year Contingency Fund to be carried over is \$2,319,040, a 7.83% of the projected Total Income.

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

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2009/2010	Actual FY 2010/2011	Adopted Budget FY 2011/2012
Tax Revenue	\$ 13,341,038	\$ 12,372,065	\$ 11,785,000
Special Assessment Tax Revenue	\$ 3,436,144	\$ 3,385,177	\$ 3,390,000
Transfer to Capital Outlay Fund	\$ (1,472,921)	\$ (2,731,663)	\$ 2,097,649
Sr. Adult Prog/Volunteer Coord/Ashland Grants	\$ 118,725	\$ 73,050	\$ -
Concessions	\$ 18,505	\$ 18,983	\$ 18,600
Park Operation Revenue			
Kennedy Amusement Park			
Animal Farm	\$ 15,745	\$ 15,891	\$ 13,000
Merry-Go-Round	29,801	20,780	24,000
Miscellaneous			
Pony Rides	18,352	11,386	13,000
Snack Bar	71,168	61,579	61,000
Special Tickets	202,176	189,422	168,750
Surplus Animal Sales	36	91	100
Train	33,717	29,432	31,200
Triple Pines Ranch	20,903	24,402	16,000
Discount and Complimentary	(7,365)	(5,384)	(8,000)
Total Kennedy Amusement Park	\$ 384,533	\$ 347,598	\$ 319,050
Castro Valley Unified District Maint. Agreement	\$ 14,414	\$ 11,213	\$ 14,000
City Park Dedication In-Lieu Fees	-	-	-
Eden Shore Assessment	95,650	87,019	95,000
Handicap Citation	12,940	10,530	5,000
Miscellaneous Income	2,100	42,208	12,000
Oliver Sports Park Assessment	-	146,868	42,000
Plans/Specs		5,550	5,000
Ranger Service	-	-	-
Regular Citation	21,065	28,014	20,000
Rowell Ranch Use of Facility	23,594	23,830	24,000
Rowell Ranch Discount and Complimentary	(4,400)	(1,850)	(4,000)
Stonebrae Hayward U. School Maint. Agreement	55,761	32,881	42,000
Twin Bridge Assessment	67,991	54,992	68,000
Total Other Park Operation Revenue	\$ 289,115	\$ 441,255	\$ 323,000
Total Park Operation Revenue	\$ 673,648	\$ 788,852	\$ 642,050
Private Contributions	\$ 129,158	\$ 171,056	
Interest Income	\$ (18,292)	\$ (11,747)	\$ 50,400
Program Registrations & Admissions			
Adult Sports	\$ 582,886	\$ 615,420	\$ 541,500
Adult Sports Program Fee Reduction In-Lieu	(1,539)	(377)	(3,500)
Arts and Crafts	140,148	152,005	138,000
Ashland Project Programs	2,681	6,967	5,100
Bingo	32,726	35,949	28,000
Camps	227,889	234,849	235,000
Dance Programs	138,152	133,233	115,000
Drama Programs	239,250	205,994	212,000
Instructional Sports	268,053	235,990	232,000
Matt Jimenez Community Center	201,418	490,945	120,000
Miscellaneous Income	(868)	15,268	2,500
Mobile Recreation	14,890	19,556	-
Naturalist Programs	194,287	227,466	180,500
Photography	68,142	50,822	40,500
Playground Programs	15,076	25,007	20,000
Pre-K	230,933	265,710	233,000
Senior Adults	160,379	179,719	147,500
Special Interest Classes	81,226	93,876	80,000
Special Needs	283,790	335,635	295,720
Teenage Programs	10,678	7,822	11,000
Youth Sports	113,818	141,491	90,000
Discount and Complimentary	(49,340)	(36,804)	(37,550)
Total Program Registration & Admissions	\$ 2,954,675	\$ 3,436,542	\$ 2,686,270

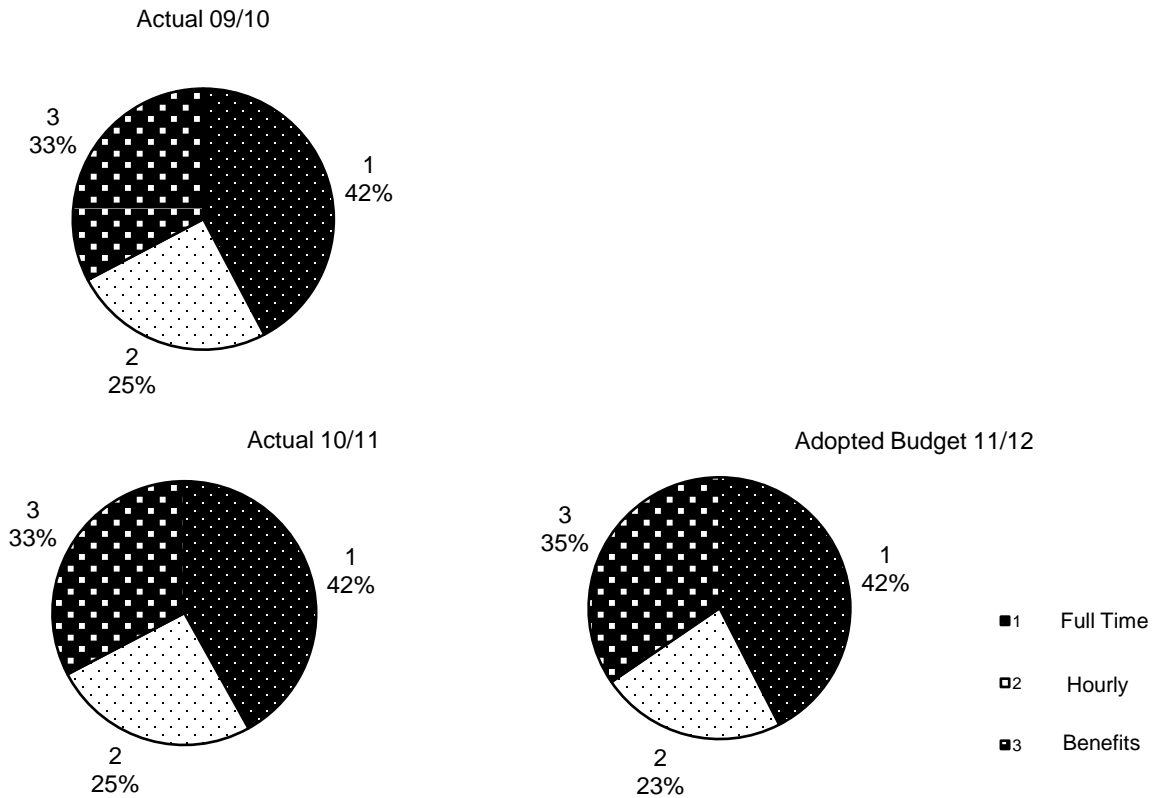
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2009/2010	Actual FY 2010/2011	Adopted Budget FY 2011/2012
Golf Income			
Skywest Golf Course			
Driving Range	\$ 30,814	\$ 32,289	\$ 34,000
Gift Certificates/Tournament Deposit	(100)	(80)	-
Golf Classes	910	2,595	1,000
Green Fees	1,325,165	1,226,511	1,322,500
Hand Cart/Club Rentals	4,596	3,018	4,100
Miscellaneous	(2,819)	(738)	1,000
Power Cart Rentals	272,952	222,158	300,000
Pro Shop	57,945	57,342	65,000
Rents/Leases-Building and Grounds	7,523	697	8,000
Restaurant	50,050	42,700	42,000
Special-JR Golf Tournament	(3,594)	4,889	5,000
Discount and Complimentary	(197,357)	(148,253)	(182,000)
Total Skywest Golf Course	\$ 1,546,085	\$ 1,443,129	\$ 1,600,600
Mission Hills of Hayward Golf Course			
Gift Certificates/Tournament Deposit	\$ (223)	\$ -	\$ -
Green Fees	582,022	519,004	630,300
Hand Cart/Club Rentals	9,647	7,755	12,000
Miscellaneous	98	8,090	3,000
Power Cart Rentals	84,256	80,397	94,000
Pro Shop	35,671	34,802	40,000
Restaurant	7,150	9,100	6,500
Discount and Complimentary	(60,990)	(44,090)	(64,000)
Total Mission Hills of Hayward Golf Course	\$ 657,631	\$ 615,058	\$ 721,800
Mission Hills of Hayward Driving Range			
Driving Range	\$ 459,527	\$ 388,862	\$ 483,000
Gift Certificates/Tournament Deposit	(5)	300	-
Golf Lessons	35,024	31,561	33,000
Hand Cart/Club Rentals	2,571	1,664	2,500
Miscellaneous Income	165	49	-
Pro Shop	53,797	41,871	63,000
Discount and Complimentary	(30,740)	(23,518)	(28,000)
Total Mission Hills of Hayward Driving Range	\$ 520,339	\$ 440,789	\$ 553,500
Total Golf Income	\$ 2,724,055	\$ 2,498,976	\$ 2,875,900
Swim Centers			
Arroyo	\$ 62,242	\$ 61,347	\$ 60,000
Certified Training Material-Hayward Plunge	12,412	8,026	-
Castro Valley	115,160	105,004	110,000
Hayward Plunge	484,865	472,214	500,000
Hayward Plunge-Cogeneration	13,273	14,695	10,000
Hayward Plunge Gift Shop	2,937	2,191	2,500
Miscellaneous Income	625	(44)	-
Mt. Eden	-	-	-
Sunset	31,826	40,072	36,000
Discount and Complimentary	(16,506)	(12,218)	(10,000)
Total Swim Centers	\$ 706,834	\$ 691,288	\$ 708,500
Use of Equip. and Facility Rev.-Recreation Dept.			
Buildings	\$ 159,310	\$ 206,661	\$ 182,250
Special	136,040	146,392	131,100
Discount and Complimentary	(12,114)	(27,303)	(30,000)
Total Use of Equipment and Facilities	\$ 283,236	\$ 325,750	\$ 283,350
Contractual Rent/Leases - Building & Grounds	\$ 140,254	\$ 162,164	\$ 191,400
Miscellaneous	39,090	483,944	417,500
Total Current Year Revenue	\$ 23,074,149	\$ 21,664,437	\$ 25,146,619
Appropriation for Contingencies from Prior Year	\$ 6,573,854	\$ 6,087,273	\$ 2,319,040
Transfers from Other Funds			
Total Operating Revenue	\$ 29,648,003	\$ 27,751,711	\$ 27,465,659

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
OPERATING EXPENDITURES AND ENCUMBRANCES
SUMMARY BY DEPARTMENTS**

<u>Departments</u>	Actual&Encumb FY 2009/2010	Actual&Encumb FY 2010/2011	Adopted Budget FY 2011/2012
Business Department	\$ 2,734,060	\$ 3,649,805	\$ 2,857,512
Park Department	9,114,996	9,835,798	9,786,838
Recreation Department	8,533,356	8,650,511	7,528,299
Golf Department	3,178,318	3,296,556	3,631,134
Total Department Expenditures and Encumbrances	\$ 23,560,730	\$ 25,432,671	\$ 23,803,783

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
SALARY, WAGES AND BENEFITS**



This chart compares the District's cost for employee Salary, Wages and Benefits from the FY 2009/10 Actuals to the FY 2011/12 Adopted Budget.

In the FY 2011/12 Adopted Budget:

Total cost of salary, wages and benefits is \$16,657,501 including \$20,000 capital project direct labor costs that will be charged to capital projects.

Full time salary is \$7,073,282, a 1.59% decrease of the FY 2010/11 Actual.

Hourly wages is \$3,831,775, a 12.05% decrease of the FY 2010/11 Actual.

Benefits is \$5,752,444 a 2.66% increase of the FY 2010/11 Actual.

The number of full time positions is 112 which is 17 positions fewer than the number employed in FY 1978/79 (129) by the District prior to the passage of Proposition 13.

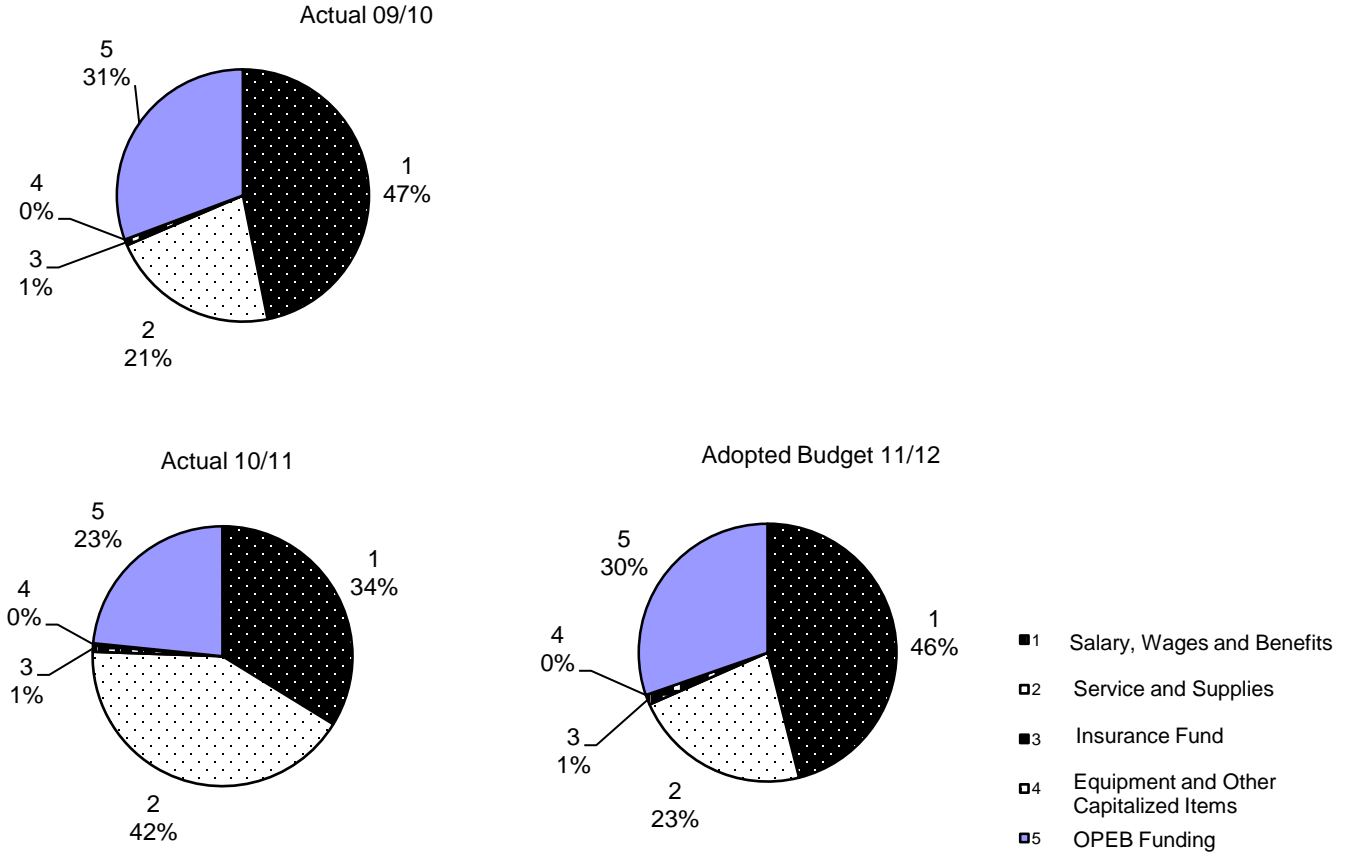
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GENERAL FUND AND INTERNAL SERVICE FUND
COMPARISON OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Actual&Encumb FY 2010/2011	Adopted Budget FY 2011/2012
Salaries, Wages and Employee Benefits			
Board of Directors	\$ 28,100	\$ 28,600	\$ 30,000
Full Time Salaries	6,670,994	6,660,369	6,559,280
Hourly Wages	3,616,168	3,706,048	3,257,175
District Overhead (Skywest/Mission Hills)	286,133	292,893	287,302
Enterprise Instructors	563,490	595,942	525,000
Employee Benefits and Retiree Group Insurance	5,536,738	5,617,970	5,760,444
Overtime Pay	24,432	32,576	40,400
Vacation In Lieu Pay	150,906	194,496	168,300
Holiday Pay	49,765	54,664	49,600
Capital Project Direct Labor Costs	(31,901)	(35,933)	(20,000)
Total Salaries, Wages & Employee Benefits	\$ 16,894,825	\$ 17,147,624	\$ 16,657,501
Services and Supplies			
Advertising District Resources	\$ 162,345	\$ 152,969	\$ 127,000
Awards	18,256	16,770	20,000
Bank Charges	1	-	-
Bingo	24,423	27,323	22,000
Boutique	5,755	4,281	5,250
Calcard Fraud Charges	-	-	-
Care of Animals	44,943	48,867	42,000
Certified Training Material	9,204	6,831	5,500
Chemicals	42,748	43,988	46,500
Clothing/Personal Supplies	22,508	37,994	32,900
Communications	120,944	111,020	113,500
Conference Expense	2,259	5,992	6,000
Credit Card Charges and Fees	115,893	123,403	159,000
Driving Range Supplies	33,333	48,616	45,000
Education/Staff Training	8,788	7,888	8,000
Election Services	-	127,456	-
Electricity	549,352	516,114	510,000
Equipment and Vehicle Registration Fee	-	-	-
Exp with Donation Money	114,523	67,998	-
Fines/Penalties	-	-	-
Food Supplies	70,685	71,614	73,500
Gardening Supplies	76,184	95,722	106,500
Gasoline/Operation of Vehicles & Equipment	166,698	205,304	151,100
Gift Shop Supplies	2,739	2,675	2,500
Golf Course Supplies	11,616	13,492	20,400
Household Expense	193,050	194,046	209,400
Interest Expense	-	-	10,000
Investigation/Film processing	1,829	1,773	2,000
Membership/Dues/Publications	21,635	20,234	23,200
Mileage/Travel	51,630	55,588	59,650
Miscellaneous Expense	31,427	833,750	6,750
Natural Gas/Butane	152,118	146,656	130,500
Non-Cap Computer Equipments	6,748	9,757	9,500
Office Expense	74,471	84,812	74,050
Parking Citation Expenditure	8,133	9,406	6,000
Permit	938	4,923	2,000
Political and Legislative Service	-	-	-
Postage	16,230	28,417	28,000
Pro Shop Resale Supplies	100,294	89,581	117,156
Proceeds to Consignor	3243	12,137	8,620
Professional Services	630,345	613,186	596,600
Rents/Leases - Buildings and Grounds	171,139	166,220	206,700
Rents/Leases - Equipment	79,425	84,487	97,000
Rents/Leases - Vehicles	7,853	7,787	8,000
Repair/Maintenance - Buildings & Grounds	805,976	972,005	817,900
Repair/Maintenance - Equipment	181,977	164,902	191,350

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GENERAL FUND AND INTERNAL SERVICE FUND
COMPARISON OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Actual&Encumb FY 2010/2011	Adopted Budget FY 2011/2012
Repair/Maintenance - Special Projects	-	73,631	42,000
Repair/Maintenance - Vehicles	50,649	40,622	49,300
Rubbish Disposal	245,103	258,410	228,900
Sales and Use Taxes	(5)	(8)	-
Sewer	-	61,085	50,000
Small Tools/Instruments	37,478	47,561	81,200
Snack Bar Resale Item Purchases	32,537	28,457	33,200
Snack Bar Supplies (Kennedy)	1,127	1,546	1,800
Software Licensing/Purchase	52,073	37,592	40,000
Special Event Insurance	-	4,127	6,000
Special Service & Supply	186,930	205,689	158,050
Theft/Loss	350	100	3,000
Water	780,039	992,707	926,000
Total Services and Supplies	\$ 5,527,939	\$ 6,987,504	\$ 5,720,476
Internal Service Fund-Insurance	\$ 290,333	\$ 339,231	\$ 402,000
Equipment and Other Capitalized Items	\$ 8,517	\$ 104,326	\$ 157,000
Other Postemployment Benefit (OPEB) Funding	\$ 839,116	\$ 853,986	\$ 866,806
Total Expenditures and Encumbrances	\$ 23,560,730	\$ 25,432,671	\$ 23,803,783
Future Other Postemployment Benefit (OPEB) Reserve	\$ -	\$ -	\$ -
Appropriation for Contingencies	\$ 6,087,273	\$ 2,319,040	\$ 3,661,876
Expenditures, Encumbrances, Reserve, and Appropriations for Contingencies	\$ 29,648,003	\$ 27,751,711	\$ 27,465,659

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
BUSINESS DEPARTMENT**



This chart shows the General Manager/Business Department Expenditures from the FY 2009/10 Actuals to the FY 2011/12 Adopted Budget.

In the FY 2011/12 Adopted Budget:

Salary, wages and benefits is to increase by \$84,022 to \$1,316,456, a 6.82% increase of the FY 2010/11 Actual.

Service and Supplies is \$638,250, a 58.15% decrease of the FY 2010/11 Actual.

Insurance premium funding is \$36,000, a \$7,500 increase from the FY 2010/11 Actual.

No equipment and other capitalized items expenditure is budgeted.

Other Postemployment Benefit (OPEB) funding is \$866,806, an increase of \$12,820 from the FY 2010/11 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
BUSINESS DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2009/2010</u>	<u>Actual&Encumb FY 2010/2011</u>	<u>Adopted Budget FY 2011/2012</u>
Salaries, Wages and Employee Benefits	\$ 1,281,289	\$ 1,232,434	\$ 1,316,456
Services and Supplies	592,802	1,524,934	638,250
Internal Service Fund-Insurance	20,853	28,500	36,000
Equipment and Other Capitalized Items	-	9,951	-
Other Postemployment Benefit (OPEB) Funding	<u>839,116</u>	<u>853,986</u>	<u>866,806</u>
Total Business Department Expenditures and Encumbrances	<u>\$ 2,734,060</u>	<u>\$ 3,649,805</u>	<u>\$ 2,857,512</u>

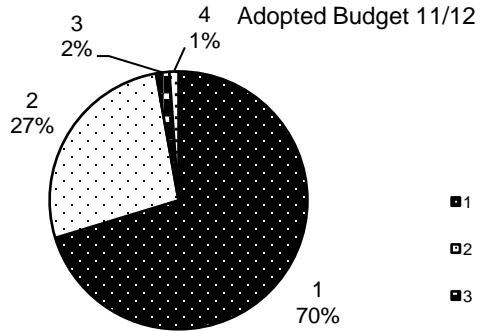
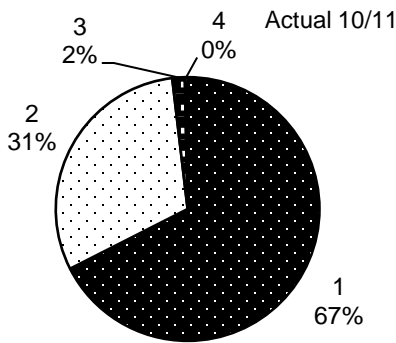
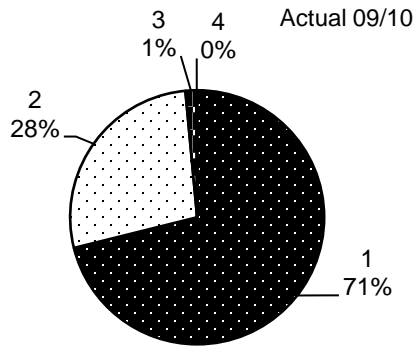
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
BUSINESS DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Head Count	Actual&Encumb FY 2010/2011	Head Count	Adopted Budget FY 2011/2012	Head Count
Salaries, Wages and Employee Benefits						
Board of Directors	\$ 28,100	5	\$ 28,600	5	\$ 30,000	5
Salaries - Full Time						
General Manager	\$ 141,802	1	\$ 146,520	1	\$ 146,520	1
Business Manager	122,084	1	122,318	1	121,512	1
Business Services Specialist	62,340	1	62,340	1	62,340	1
Administrative Secretary	65,868	1	67,824	1	65,868	1
Secretary I	53,371	1	52,835	1	52,584	1
Account Clerk III	60,750	1	60,737	1	60,660	1
Account Clerk II	158,693	3	132,043	3	153,576	3
District Accountant	87,318	1	87,756	1	87,756	1
Information System Coordinator	58,825	1	30,080	1	77,700	1
Business Staff Overhead Allocation	(209,488)		(211,470)		(207,129)	
Total Full Time Salaries	\$ 601,563	11	\$ 550,983	11	\$ 621,387	11
Overtime Pay	\$ 227		\$ 189		\$ -	
Vacation In Lieu Pay	23,350		5,328		12,000	
Holiday Pay	303		303		-	
Wages - Hourly	120,286		141,018		86,500	
Hourly Business Staff Overhead Allocation Out	(17,500)		(22,875)		(21,625)	
Total Salaries and Wages	\$ 756,329		\$ 703,546		\$ 728,262	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Assistance Program			1,745		3,000	
Employee Group Insurance	219,497		226,158		232,500	
Long Term Disability	15,215		8,245		5,000	
Post Employment Health Plan	3,708		4,165		4,000	
Retiree Group Insurance	45,562		55,920		58,194	
Retirement Res/Pickup	152,849		146,963		198,500	
Social Security	71,382		68,044		70,000	
State Unemployment Insurance	-		-		-	
Workers' Compensation	16,747		17,650		17,000	
Total Employee Benefits	\$ 524,960		\$ 528,888		\$ 588,194	
Total Salaries, Wages and Employee Benefits	\$ 1,281,289		\$ 1,232,434		\$ 1,316,456	
Services and Supplies						
Advertising District Resources	\$ 22,833		\$ 26,104		\$ 20,000	
Awards	18,256		16,770		20,000	
Bank Charges	1		-		-	
Clothing/Personal Supplies	-		-		-	
Communications	18,574		18,149		19,000	
Conference Expense	1,480		5,188		5,500	
Education/Staff Training	4,929		3,855		4,500	
Election Services	-		127,456		-	
Exp with Donation Money	-		-		-	
Food Supplies	4,676		6,744		8,000	
Gasoline/Operation of Vehicles and Equip.	-		-		-	
Household Expense	170		236		500	
Interest Expense	-		-		10,000	
Investigation/Film processing	1,829		1,773		2,000	
Membership/Dues/Publications	14,962		14,077		15,000	
Mileage/Travel	13,409		17,485		21,500	
Miscellaneous Expense	24,365		822,019		2,750	
Non-Cap Computer Equipments	1,770		697		3,000	
Office Expense	13,957		15,513		16,000	
Political and Legislative Service	-		-		-	
Postage	9,548		9,142		10,000	
Professional Services	361,994		390,549		395,500	
Rents/Leases - Equipment	9,053		9,211		9,000	
Repair/Maintenance - Buildings/Grounds	-		-		-	
Repair/Maintenance - Equipment	12,561		2,602		18,000	
Repair/Maintenance - Vehicles	42		119		1,500	
Sales and Use Taxes	(5)		(8)		-	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
BUSINESS DEPARTMENT**

	Actual&Encumb FY 2009/2010	Actual&Encumb FY 2010/2011	Adopted Budget FY 2011/2012
Small Tools/Instruments	6,569	2,000	16,500
Software Licensing/Purchase	51,829	35,252	40,000
Total Services and Supplies	\$ 592,802	\$ 1,524,934	\$ 638,250
Internal Service Fund - Insurance	\$ 20,853	\$ 28,500	\$ 36,000
Equipment and Other Capitalized Items	\$ -	\$ 9,951	\$ -
Other Postemployment Benefit (OPEB) Funding	\$ 839,116	\$ 853,986	\$ 866,806
Total Business Department Expenditures and Encumbrances	\$ 2,734,060	\$ 3,649,805	\$ 2,857,512

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
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 2009/10 Actual to the FY 2011/12 Adopted Budget.

In the FY 2011/12 Adopted Budget:

The total Budget is \$9,786,838 which is a decrease of \$48,960 or 0.5% of the FY 2010/11 Actual.
 Salary, wages and benefits is \$6,879,788, an increase of \$238,479 or 3.59% of the 2010/11 Actual.
 Service and supplies is \$2,632,050, a decrease of \$378,649 from the 2010/11 Actual.
 Internal Service Fund - Insurance is to be \$164,000, a \$13,469 increase of the 2010/11 Actual.
 Equipment and other capitalized items are to be \$111,000, a \$77,741 increase from the FY2010/11 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
PARK DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2009/2010</u>	<u>Actual&Encumb FY 2010/2011</u>	<u>Adopted Budget FY 2011/2012</u>
Salaries, Wages and Employee Benefits	6,482,306	6,641,309	6,879,788
Services and Supplies	2,497,932	3,010,699	2,632,050
Internal Service Fund-Insurance	126,241	150,531	164,000
Equipment and Other Capitalized Items	<u>8,517</u>	<u>33,259</u>	<u>111,000</u>
Total Park Department Expenditures and Encumbrances	<u>\$ 9,114,996</u>	<u>\$ 9,835,798</u>	<u>\$ 9,786,838</u>

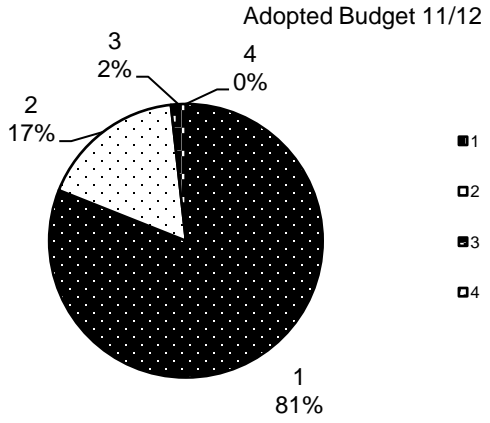
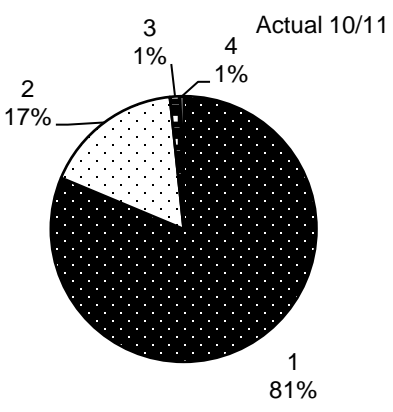
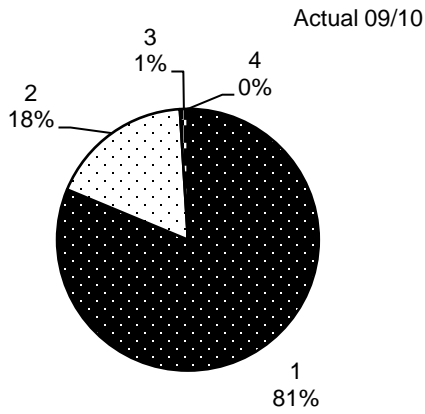
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Head Count	Actual&Encumb FY 2010/2011	Head Count	Adopted Budget FY 2011/2012	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Superintendent	\$ 127,805	1	\$ 128,044	1	\$ 127,716	1
Op & Dev Supervisor	87,318	1	87,756	1	87,756	1
Secretary I	52,584	1	53,552	1	56,268	1
Clerk I/II	48,456	1	48,456	1	48,456	1
Supervisor-Maintenance/Construction	87,528	1	88,355	1	87,756	1
Senior Maintenance/Construction Worker	138,053	2	132,258	2	137,904	2
Maintenance and Construction Tech I	450,604	8	462,550	8	409,836	7
Maintenance and Construction Tech II	356,764	6	364,022	6	368,280	6
Supervisor of Parks	6,016	1	57,957	1	79,596	1
Senior Caretakers	190,768	3	157,260	3	180,732	3
Caretakers	1,743,730	36	1,750,846	36	1,835,760	36
Senior Equipment Operator	63,576	1	57,612	1	63,576	1
Equipment Operators	109,000	2	109,478	2	108,888	2
Equipment Mechanic	16,860	1	53,574	1	53,112	1
Park Department Overhead Allocation Out	(59,145)		(58,548)		(58,548)	
Capital Project Direct Labor Cost	(18,016)		(21,572)		(12,000)	
Total Full Time Salaries	\$ 3,401,901	65	\$ 3,471,600	65	\$ 3,575,088	64
Overtime Pay	\$ 15,512		\$ 16,316		\$ 21,100	
Vacation In Lieu Pay	\$ 58,195		\$ 92,151		\$ 80,000	
Holiday Pay	\$ 26,561		\$ 24,538		\$ 24,600	
Wages - Hourly						
Caretakers	\$ 122,275		\$ 142,525		\$ 135,000	
Clerical	25,371		24,383		24,000	
Concession Aides (Kennedy)	136,265		128,588		139,000	
Equipment Mechanic	37,201		4,202		5,000	
General/Proj Manager/Maintenance/Const	42,472		52,946		32,000	
Park Patrol	99,219		106,144		133,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 462,803		\$ 458,788		\$ 468,000	
Total Salaries and Wages	\$ 3,964,972		\$ 4,063,393		\$ 4,168,788	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ 21,000		\$ 23,690		\$ 21,000	
Employee Assistance Program			3,141		4,000	
Employee Group Insurance	918,354		940,548		995,000	
Long Term Disability	71,131		44,678		20,000	
Post Employment Health Plan	11,297		12,788		12,000	
Retiree Group Insurance	93,098		93,858		99,000	
Retirement Res/Pickup	660,745		692,172		873,000	
Social Security	305,847		313,011		310,000	
State Unemployment Insurance	7,452		3,567		10,000	
Workers' Compensation	439,624		464,823		375,000	
Capital Project Direct Labor Cost	(11,215)		(14,361)		(8,000)	
Total Employee Benefits	\$ 2,517,334		\$ 2,577,915		\$ 2,711,000	
Total Salaries, Wages and Employee Benefits	\$ 6,482,306		\$ 6,641,309		\$ 6,879,788	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Actual&Encumb FY 2010/2011	Adopted Budget FY 2011/2012
Services and Supplies			
Advertising	\$ -	\$ -	\$ -
Calcard Fraud Charge	-	-	-
Care of Animals	21,544	25,638	18,000
Chemical	919	2,879	1,500
Clothing/Personal Supplies	17,556	31,317	25,000
Communications	49,680	44,725	45,000
Conference Expense	-	285	-
Education/Staff Training	2,719	3,222	2,000
Electricity	339,317	311,819	325,000
Equipment and Vehicle Registration Fee	-	-	-
Exp. with Donation Money	1,973	1,260	-
Food Supplies	1,140	666	300
Gardening Supplies	14,122	11,379	10,000
Gasoline/Operation of Vehicles and Equip.	130,507	156,970	110,000
Household Expense	83,484	82,295	90,000
Membership/Dues/Publications	2,944	2,154	4,000
Mileage/Travel	6,141	6,973	6,000
Miscellaneous	2,778	3,460	500
Natural Gas/Butane	39,974	39,842	38,000
Non-Cap Computer Equipments	480	2,686	500
Office Expense	11,483	17,653	15,000
Parking Citation Expenditure	8,133	9,406	6,000
Permit	802	1,568	-
Postage	-	-	-
Professional Services	11,445	2,602	2,250
Rents/Leases - Buildings/Grounds	10,935	10,164	12,000
Rents/Leases - Equipment	19,474	23,193	20,000
Repair/Maintenance - Buildings/Grounds	636,761	836,656	634,000
Repair/Maintenance - Equipment	81,296	96,831	76,000
Repair/Maintenance - Special Projects	-	11,450	32,000
Repair/Maintenance - Vehicles	46,639	38,829	45,000
Rubbish Disposal	216,902	232,602	200,000
Sewer	-	61,085	50,000
Small Tools/Instruments	21,157	25,533	29,000
Snack Bar Resale Item Purchases	32,537	28,457	33,200
Snack Bar Supplies (Kennedy)	1,127	1,546	1,800
Software Licensing/Purchase	-	2,340	-
Water	683,963	883,213	800,000
Total Services and Supplies	\$ 2,497,932	\$ 3,010,699	\$ 2,632,050
Internal Service Fund - Insurance	\$ 126,241	\$ 150,531	\$ 164,000
Equipment and Other Capitalized Items	\$ 8,517	\$ 33,259	\$ 111,000
Total Park Department Expenditures and Encumbrances	\$ 9,114,996	\$ 9,835,798	\$ 9,786,838

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
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 2010/11 Actuals to the FY 2011/12 Adopted Budget.

In the FY 2011/12 Adopted Budget:

The total Budget is \$7,528,299 which is a decrease of \$1,122,212 or 12.97% of the FY 2010/11 Actual.
 Salary, wages and benefits is \$6,100,029, a decrease of \$933,093 or 13.27% of the 2010/11 Actual.
 Service and supplies is \$1,296,270, a decrease of \$177,489 or 12.04% of the FY 2010/11 Actual.
 Internal Service Fund is \$132,000, a \$23,279 increase of the FY 2010/11 Actual.
 No equipment and other capitalized item is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
RECREATION DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2009/2010</u>	<u>Actual&Encumb FY 2010/2011</u>	<u>Adopted Budget FY 2011/2012</u>
Salaries, Wages and Employee Benefits	6,935,525	7,033,122	6,100,029
Services and Supplies	1,513,601	1,473,759	1,296,270
Internal Service Fund-Insurance	84,230	108,721	132,000
Equipment and Other Capitalized Items	-	34,909	-
Total Recreation Department Expenditures and Encumbrances	<u>\$ 8,533,356</u>	<u>\$ 8,650,511</u>	<u>\$ 7,528,299</u>

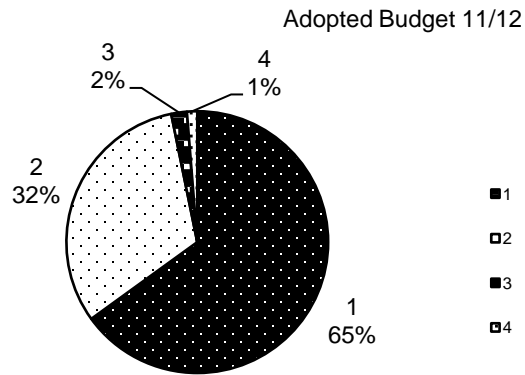
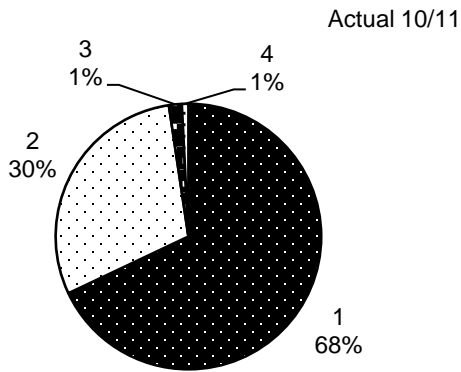
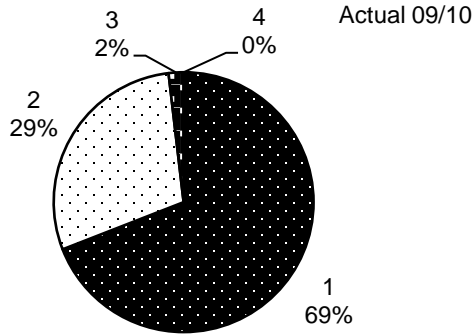
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Head Count	Actual&Encumb FY 2010/2011	Head Count	Adopted Budget FY 2011/2012	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Superintendent	\$ 109,485	1	\$ 116,909	1	\$ 121,632	1
Recreation Supervisors	444,428	5	419,161	5	434,604	5
Recreation Coordinators I/II	384,311	7	365,070	7	388,704	7
Senior Outreach Specialist	52,850	1	53,076	1	-	
Volunteer Coordinator	54,760	1	55,324	1	-	
Ashland Coordinator	23,244	1	29,678	1	-	
Matt Jimenez Community Center Coordinator	42,177	1	43,754	1	-	
Supervising Secretary	62,584	1	62,845	1	59,604	1
Clerk III	51,274	1	51,064	1	50,964	1
Clerk I/II	44,147	1	46,281	1	46,152	1
Senior Maintenance & Construction Worker	68,952	1	68,952	1	68,952	1
Maintenance & Construction Technician I	52,216	1	58,548	1	58,572	1
Supervisor of Custodians	71,724	1	60,360	1	65,676	1
Senior Custodian	56,740	1	57,293	1	-	
Custodians	371,944	8	347,234	7	239,469	5
Capital Project Direct Labor Cost	-		-		-	
Total Full Time Salaries	\$ 1,890,836	32	\$ 1,835,549	31	\$ 1,534,329	24
Overtime Pay	\$ 4,996		\$ 9,305		\$ 3,900	
Vacation In Lieu Pay	\$ 28,612		\$ 78,766		\$ 50,000	
Holiday Pay	\$ 4,189		\$ 7,380		\$ 3,500	
Wages - Hourly						
Adult Sports	\$ 316,085		\$ 332,675		\$ 270,000	
Arts & Crafts	60,916		63,862		55,000	
Ashland Coordinator	19,370		28,310		15,000	
Building Attendants	48,687		56,144		45,000	
Camps	103,690		105,154		105,000	
Clerical	49,640		41,185		45,000	
Custodial	40,754		31,985		30,000	
Dance	36,628		33,910		34,000	
Drama	166,349		185,828		195,000	
Fitness	2,286		1,446		1,500	
Instructional Sports-Gymnastics	71,321		81,383		75,000	
Instructional Sports-Tennis	12,972		12,390		15,000	
Martial Arts	706		-		-	
Matt Jimenez Community Center	192,320		205,360		-	
Mobile Recreation	4,303		20,084		-	
Naturalist	203,789		202,635		189,500	
Photography	46,030		47,813		31,800	
Playgrounds	70,231		54,263		80,000	
Pre-K	67,043		74,685		62,000	
Recreation Innovation Program	498		-		-	
Recreation Supervisor	-		5,124		-	
Senior Adults	123,145		121,143		131,000	
Special Needs Program	285,637		321,230		284,000	
Special Interest	2,434		2,975		2,500	
Swim Centers	636,203		616,678		525,000	
Teenage Programs	28,648		21,870		35,000	
Youth Sports	40,025		34,531		30,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 2,629,710		\$ 2,702,666		\$ 2,256,300	
Enterprise Instructors	\$ 540,540		\$ 574,008		\$ 498,000	
Total Salaries and Wages	\$ 5,098,883		\$ 5,207,674		\$ 4,346,029	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Actual&Encumb FY 2010/2011	Adopted Budget FY 2011/2012
Employee Benefits			
Deferred Compensation In Lieu of Medical	\$ 23,425	\$ 21,580	\$ 24,000
Employee Assistance Program		1,530	1,500
Employee Group Insurance	609,387	607,377	667,500
Long Term Disability	37,067	23,182	12,000
Post Employment Health Plan	11,218	12,277	12,000
Retiree Group Insurance	52,313	71,897	65,000
Retirement Res/Pickup	423,191	422,392	382,000
Social Security	376,845	380,835	364,000
State Unemployment Insurance	56,170	24,058	30,000
Workers' Compensation	247,026	260,320	196,000
Capital Project Direct Labor Cost	-	-	-
Total Employee Benefits	\$ 1,836,642	\$ 1,825,448	\$ 1,754,000
Total Salaries, Wages and Employee Benefits	\$ 6,935,525	\$ 7,033,122	\$ 6,100,029
Services and Supplies			
Advertising & Dist. Resources	\$ 114,724	\$ 88,640	\$ 86,000
Bingo	24,423	27,323	22,000
Boutique	5,755	4,281	5,250
Care of Animals	23,399	23,229	24,000
Certified Training Material	9,204	6,831	5,500
Chemicals	41,829	41,109	45,000
Clothing/Personal Supplies	2,065	2,417	3,100
Communications	35,622	32,023	31,000
Conference Expense	779	-	500
Credit Card Charges and Fees	82,485	92,275	108,000
Education/Staff Training	615	511	500
Electricity	99,650	101,875	60,000
Exp. with Donation Money	110,932	60,561	-
Food Supplies	64,869	64,204	65,200
Gasoline/Operation of Vehicle and Equip.	6,666	8,891	6,600
Gift Shop Resale Purchases	2,739	2,675	2,500
Household Expenses	91,444	95,100	96,200
Membership/Dues/Publications	2,544	2,278	3,300
Mileage/Travel	27,335	25,561	25,100
Miscellaneous Expense	1,906	8,271	3,500
Natural Gas/Butane	106,911	101,983	85,000
Non-Cap Computer Equipments	3,748	6,374	5,000
Office Expense	41,560	43,875	33,050
Permit		2,512	2,000
Postage	6,682	19,275	18,000
Proceeds to Consignor	3,243	12,137	8,620
Professional Services	255,347	218,680	191,250
Rents/Leases - Buildings/Grounds	3,066	10,342	18,500
Rents/Leases - Equipment	38,889	39,466	46,500
Rents/Leases - Vehicles	7,853	7,787	8,000
Repair/Maintenance - Buildings/Grounds	35,814	26,184	22,500
Repair/Maintenance - Equipment	30,715	16,547	28,050
Repair/Maintenance - Special Projects	-		
Repair/Maintenance - Vehicles	3,873	1,069	1,300
Rubbish Disposal	3,792	3,905	-
Small Tools/Instruments	1,226	18,122	21,200
Software Licensing/Purchase	244	-	-
Special Event Insurance		4,127	6,000
Special Services/Supplies	186,930	205,689	158,050
Theft/Loss	150	100	-
Water	34,573	47,530	50,000
Total Services and Supplies	\$ 1,513,601	\$ 1,473,759	\$ 1,296,270
Internal Service Fund - Insurance	\$ 84,230	\$ 108,721	\$ 132,000
Equipment and Other Capitalized Items	\$ -	\$ 34,909	\$ -
Total Recreation Department Expenditures and Encumbrances	\$ 8,533,356	\$ 8,650,511	\$ 7,528,299

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT**



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

This chart indicates the annual operating expenditures for the Golf Department which includes Skywest Golf Course, Mission Hills of Hayward Golf Course and Mission Hills of Hayward Driving Range from the FY 2009/2010 Actuals to FY 2011/12 Adopted Budget.

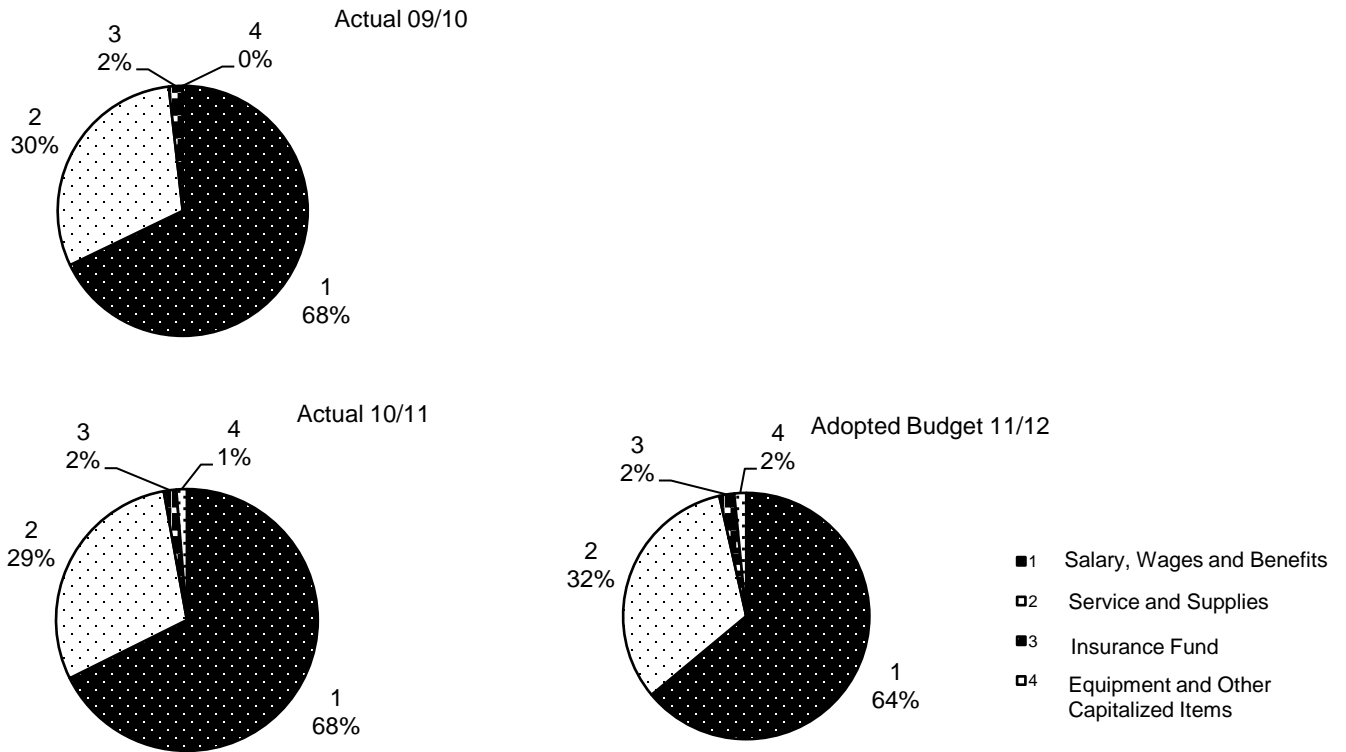
In the FY 2011/12 Adopted Budget:

The total Operating Expenditures is \$3,631,134, an increase of \$334,578 or 10.15% of the FY 2010/11 Actual. Salary, wages and benefits is \$2,361,228 which is an increase of 5.38% of the FY2010/11 Actual. Service and supplies is \$1,153,906, an increase of \$175,794 or 17.97% of the FY 2010/11 Actual. Internal Service Fund - Insurance is to increase by \$18,521 from the FY 2010/11 Actual. Equipment and other capitalized items expenditure is budgeted for \$46,000, a \$19,794 increase from the FY 2010/11 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2009/2010</u>	<u>Actual&Encumb FY 2010/2011</u>	<u>Adopted Budget FY 2011/2012</u>
Salaries, Wages and Employee Benefits	2,195,705	2,240,759	2,361,228
Services and Supplies	923,604	978,112	1,153,906
Internal Service Fund-Insurance	59,009	51,479	70,000
Equipment and Other Capitalized Items	-	26,206	46,000
Total Golf Department Expenditures and Encumbrances	<u>\$ 3,178,318</u>	<u>\$ 3,296,556</u>	<u>\$ 3,631,134</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT
SKYWEST GOLF COURSE**



This chart indicates the operating expenditures for the Skywest Golf Course from the Actuals of FY 2009/10 to the Adopted Budget of FY 2011/12.

In the FY 2011/12 Adopted Budget:

The total Operating Expenditure is \$2,248,339, an increase of \$219,692 or 10.83% of the FY 2010/11 Actual.

Salary, wages and benefits is to be \$1,438,089 an increase of \$65,471 or 4.77% of FY 2010/11 Actual.

Service and supplies is \$731,250, an increase of \$132,793 or 22.19% of FY 2010/11 Actual.

Internal Service Fund - Insurance is to be \$44,000, an increase of \$12,634.

Equipment and other capitalized items is budgeted for \$35,000, an increase of \$8,794.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT - SKYWEST GOLF COURSE
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2009/2010</u>	<u>Actual&Encumb FY 2010/2011</u>	<u>Adopted Budget FY 2011/2012</u>
Salaries, Wages and Employee Benefits	1,346,563	1,372,618	1,438,089
Services and Supplies	602,191	598,457	731,250
Internal Service Fund-Insurance	35,431	31,366	44,000
Equipment and Other Capitalized Items	-	26,206	35,000
Total Skywest Golf Course Expenditures and Encumbrances	<u>\$ 1,984,185</u>	<u>\$ 2,028,647</u>	<u>\$ 2,248,339</u>

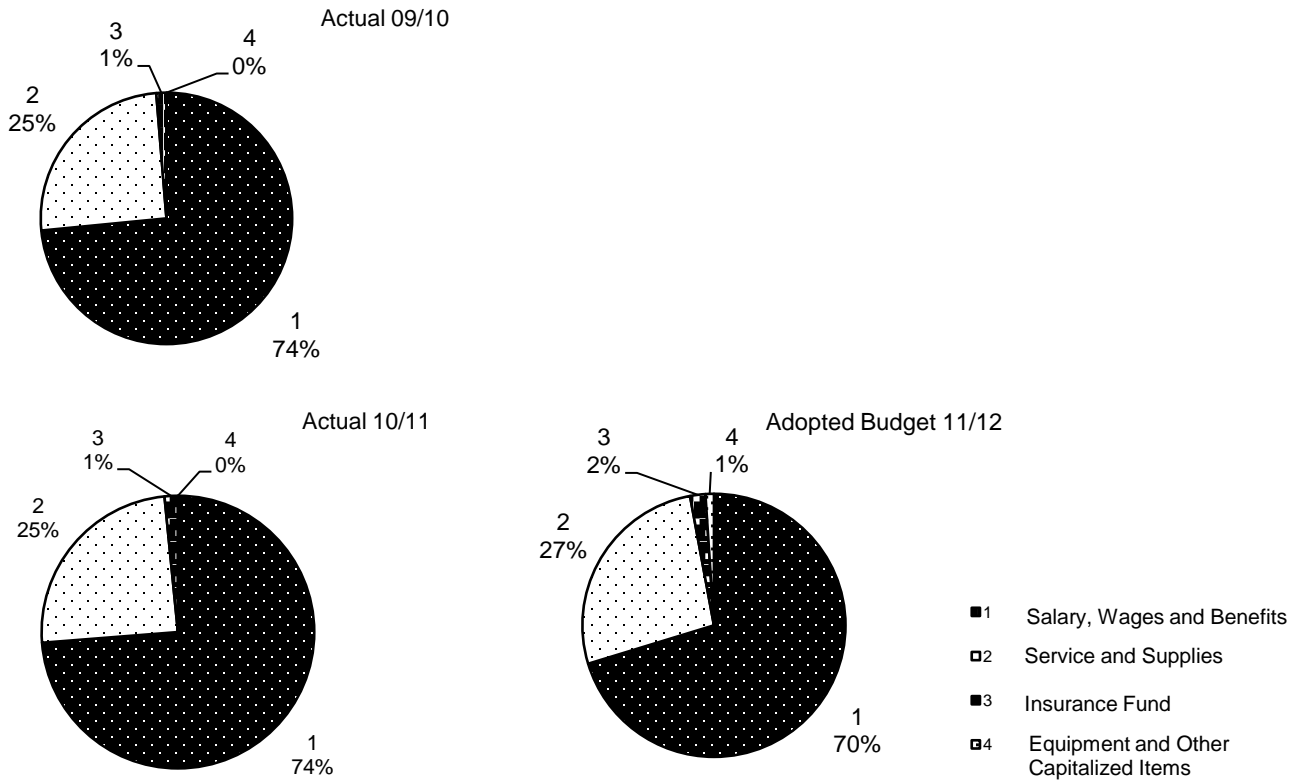
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Head Count	Actual&Encumb FY 2010/2011	Head Count	Adopted Budget FY 2011/2012	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	\$ 59,952	2/3	\$ 67,310	2/3	\$ 73,847	2/3
Golf Course Supervisor	41,274	2/3	51,905	1/3	55,999	2/3
Senior Golf Course Caretaker	11,796		-		-	
Golf Course Caretakers	258,548	5	263,424	5	279,348	5
Equipment Mechanic	38,592	2/3	39,228	2/3	39,227	2/3
Golf Course Coordinator	52,603	1	53,076	1	53,076	1
Capital Project Direct Labor Cost	-		-		-	
Total Full Time Salaries	\$ 462,765	8	\$ 474,943	8	\$ 501,497	8
Overtime Pay	\$ 2,408		\$ 960		\$ 8,300	
Vacation In Lieu Pay	\$ 37,191		\$ 13,931		\$ 16,000	
Holiday Pay	\$ 9,930		\$ 10,976		\$ 9,800	
Wages - Hourly						
Greenskeepers & Watermen	\$ 62,261		\$ 69,444		\$ 75,000	
Driving Range	72,464		67,484		80,000	
Starter/Pro Shop	49,481		48,716		60,000	
Equipment Mechanic	15,846		15,326		18,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 200,052		\$ 200,970		\$ 233,000	
District Overhead						
Business Department Staff Overhead Allocation	\$ 152,083		\$ 157,011		\$ 153,265	
Park Department Staff Overhead Allocation	39,627		39,227		39,227	
Total District Overhead	\$ 191,710		\$ 196,238		\$ 192,492	
Enterprise Instructors	-		-		-	
Total Salaries and Wages	\$ 904,056		\$ 898,019		\$ 961,089	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Assistance Program			424		500	
Employee Group Insurance	152,497		162,724		175,000	
Long Term Disability	10,278		6,614		3,000	
Post Employment Health Plan	2,101		3,750		4,000	
Retiree Group Insurance	30,529		40,917		40,000	
Retirement Res/Pickup	101,220		108,229		121,500	
Social Security	60,470		62,336		61,000	
State Unemployment Insurance	1,674		1,164		2,000	
Workers' Compensation	83,738		88,441		70,000	
Capital Project Direct Labor Cost	-		-		-	
Total Employee Benefits	\$ 442,507		\$ 474,599		\$ 477,000	
Total Salaries, Wages and Employee Benefits	\$ 1,346,563		\$ 1,372,618		\$ 1,438,089	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	<u>Actual&Encumb FY 2008/2009</u>	<u>Actual&Encumb FY 2010/2011</u>	<u>Adopted Budget FY 2011/2012</u>
Services and Supplies			
Advertising & Dist. Resources	\$ 15,980	\$ 27,552	\$ 11,000
Bank Charges	-		
Clothing/Personal Supplies	1,780	2,519	2,600
Communications	10,544	9,806	10,500
Conference Expense	-	519	-
Credit Card Charges and Fees	18,687	17,504	30,000
Driving Range Supplies	8,337	9,095	12,000
Education/Staff Training	385	140	500
Electricity	52,701	44,526	55,000
Exp. with Donation Money	1,116	5,611	-
Gardening Supplies	42,104	59,919	67,500
Gasoline/Operation of Vehicle and Equip.	21,295	30,114	26,000
Golf Course Supplies	6,717	8,291	10,500
Household Expenses	14,202	14,242	18,000
Membership/Dues/Publications	1,085	1,685	500
Mileage/Travel	4,745	5,569	6,550
Miscellaneous Expenses	2,239	-	-
Natural Gas/Butane	1,685	1,678	3,000
Non-Cap Computer Equipments	750	-	1,000
Office Expense	2,751	2,417	6,000
Permit	136	843	-
Pro Shop Resale Purchase	40,996	36,298	42,000
Professional Services	382	260	4,100
Rents/Leases - Buildings/Grounds	157,138	145,714	176,200
Rents/Leases - Equipment	8,884	9,593	14,000
Repair/Maintenance - Buildings/Grounds	85,632	64,456	101,000
Repair/Maintenance - Equipment	32,455	30,560	38,300
Repair/Maintenance - Special Projects	-		
Repair/Maintenance - Vehicles	95	605	500
Rubbish Disposal	11,096	11,263	17,500
Small Tools/Instruments	1,798	869	8,000
Theft Loss	-	-	1,000
Water	56,476	56,809	68,000
Total Services and Supplies	\$ 602,191	\$ 598,457	\$ 731,250
Internal Service Fund - Insurance	\$ 35,431	\$ 31,366	\$ 44,000
Equipment and Other Capitalized Items	-	\$ 26,206	\$ 35,000
Total Skywest Golf Course Expenditures and Encumbrances	\$ 1,984,185	\$ 2,028,647	\$ 2,248,339

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
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 2009/10 to the Adopted Budget of FY 2011/12.

In the FY 2011/12 Adopted Budget:

The total Operating Budget is \$1,063,439, an increase of \$123,451 or 13.13% of the FY 2010/11 Actual. Salary, wages and benefits is to be \$747,439, an increase of \$54,190 or 7.82% of the FY 2010/11 Actual. Service and supplies is \$285,000, an increase of \$53,059 or 22.88% of the FY 2010/11 Actual. Internal Service Fund - Insurance is \$20,000, an increase of \$5,201 from the FY 2010/11 Actual. Equipment and other capitalized items is \$11,000, a 100% increase of the FY 2010/11 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2009/2010</u>	<u>Actual&Encumb FY 2010/2011</u>	<u>Adopted Budget FY 2011/2012</u>
Salaries, Wages and Employee Benefits	680,822	693,249	747,439
Services and Supplies	234,005	231,941	285,000
Internal Service Fund-Insurance	12,006	14,799	20,000
Equipment and Other Capitalized Items	-	-	11,000
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	<u>\$ 926,833</u>	<u>\$ 939,988</u>	<u>\$ 1,063,439</u>

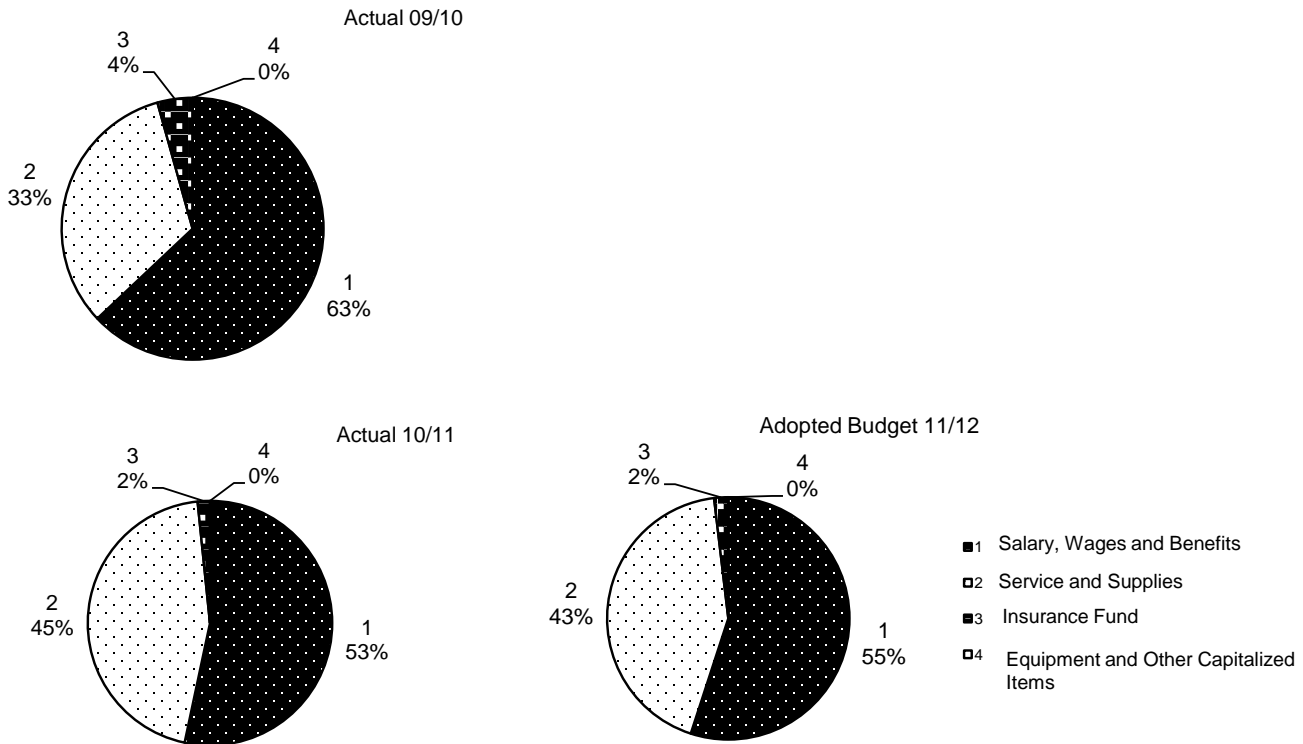
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Head Count	Actual&Encumb FY 2010/2011	Head Count	Adopted Budget FY 2011/2012	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	\$ 30,150	1/3	\$ 35,141	1/3	\$ 36,373	1/3
Golf Course Supervisor	19,850	1/3	27,058	1/3	28,417	1/3
Senior Golf Course Caretaker	63,936	1	63,936	1	63,936	1
Golf Course Caretakers	109,209	2	107,191	2	113,856	2
Equipment Mechanic	19,956	1/3	19,320	1/3	19,321	1/3
Golf Course Coordinator	52,812	1	53,076	1	53,076	1
Capital Project Direct Labor Cost	(1,410)		-		-	
Total Full Time Salaries	\$ 294,503	5	\$ 305,722	5	\$ 314,979	5
Overtime Pay	\$ 323		\$ 5,354		\$ 5,200	
Vacation In Lieu Pay	\$ 3,558		\$ 4,320		\$ 10,000	
Holiday Pay	\$ 4,979		\$ 5,911		\$ 8,200	
Wages - Hourly						
Greenskeepers & Watermen	\$ 33,735		\$ 28,134		\$ 40,000	
Driving Range	-		-		-	
Starter/Pro Shop	67,771		68,729		70,000	
Equipment Mechanic	2,905		2,610		3,000	
Capital Project Direct Labor Cost	(390)		-		-	
Total Hourly Wages	\$ 104,021		\$ 99,473		\$ 113,000	
District Overhead						
Business Department Staff Overhead Alloc	\$ 74,906		\$ 77,334		\$ 75,489	
Park Department Staff Overhead Allocatio	19,517		19,321		19,321	
Total District Overhead	\$ 94,423		\$ 96,655		\$ 94,810	
Enterprise Instructors	-		-		-	
Total Salaries and Wages	\$ 501,807		\$ 517,436		\$ 546,189	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ 3,000		\$ 3,180		\$ 3,000	
Employee Assistance Program	-		199		250	
Employee Group Insurance	49,886		47,361		55,000	
Long Term Disability	4,542		2,862		2,000	
Post Employment Health Plan	-		-		-	
Retiree Group Insurance	11,891		11,303		13,000	
Retirement Res/Pickup	42,701		44,389		55,000	
Social Security	25,894		26,642		33,000	
State Unemployment Insurance	4,290		-		4,000	
Workers' Compensation	37,681		39,877		36,000	
Capital Project Direct Labor Cost	(870)		-		-	
Total Employee Benefits	\$ 179,015		\$ 175,813		\$ 201,250	
Total Salaries, Wages and Employee Benefits	\$ 680,822		\$ 693,249		\$ 747,439	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2009/2010	Actual&Encumb FY 2010/2011	Adopted Budget FY 2011/2012
Services and Supplies			
Advertising & Dist. Resources	\$ 5,138	\$ 5,785	\$ 5,000
Bank Charges	-	-	-
Clothing/Personal Supplies	952	979	1,200
Communications	4,292	4,025	5,000
Conference Expense	-	-	-
Credit Card Charges and Fees	8,430	8,160	13,000
Education/Staff Training	140	160	500
Electricity	57,684	57,893	70,000
Exp. with Donation Money	502	566	-
Gardening Supplies	17,138	24,424	25,000
Gasoline/Operation of Vehicle and Equip.	8,230	9,329	8,500
Golf Course Supplies	3,757	4,199	6,700
Household Expenses	3,476	2,173	3,500
Membership/Dues/Publications	100	40	300
Mileage/Travel	-	-	500
Miscellaneous Expenditure	32	-	-
Natural Gas/Butane	3,548	3,153	4,500
Office Expense	2,780	2,841	2,000
Pro Shop Resale Purchase	21,821	19,752	28,000
Professional Services	182	100	1,000
Rents/Leases - Buildings/Grounds	-	-	-
Rents/Leases - Equipment	3,125	3,025	5,000
Repair/Maintenance - Buildings/Grounds	43,459	36,592	42,400
Repair/Maintenance - Equipment	24,950	17,262	28,000
Repair/Maintenance - Special Projects	-	15,316	10,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	13,313	10,640	11,400
Small Tools/Instruments	5,929	372	4,000
Theft/Loss	-	-	1,000
Water	5,027	5,155	8,000
Total Services and Supplies	\$ 234,005	\$ 231,941	\$ 285,000
Internal Service Fund - Insurance	\$ 12,006	\$ 14,799	\$ 20,000
Equipment and Other Capitalized Items	-	\$ -	\$ 11,000
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	\$ 926,833	\$ 939,988	\$ 1,063,439

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
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 2009/10 to the Adopted Budget of FY 2011/12.

In the FY 2011/12 Adopted Budget:

- Total Operating Budget is \$319,356, a decrease of \$8,565 or 2.61% of the FY 2010/11 Actual.
- Salary, wages and benefits is to be \$175,700, an increase of \$807 or 0.46% of the FY2010/11 Actual.
- Service and Supplies is \$137,656, a decrease of \$10,058 or 6.81% of the FY2010/11 Actual.
- Internal Service Fund is \$6,000, a \$686 increase from the FY 2010/11 Actual.
- No equipment and other capitalized items expenditure is budgeted for the FY 2011/12 Budget.

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
SUMMARY OF EXPENDITURES

	<u>Actual&Encumb</u> <u>FY 2009/2010</u>	<u>Actual&Encumb</u> <u>FY 2010/2011</u>	<u>Adopted Budget</u> <u>FY 2011/2012</u>
Salaries, Wages and Employee Benefits	168,320	174,893	175,700
Services and Supplies	87,408	147,714	137,656
Internal Service Fund-Insurance	11,572	5,314	6,000
Equipment and Other Capitalized Items	-	-	-
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	<u>\$ 267,300</u>	<u>\$ 327,921</u>	<u>\$ 319,356</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

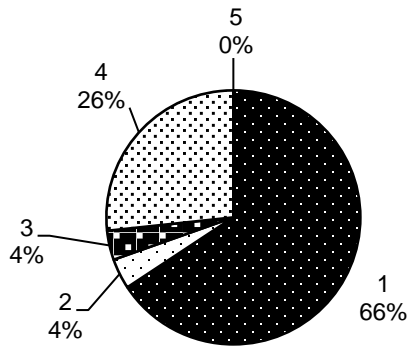
	Actual&Encumb FY 2009/2010	Head Count	Actual&Encumb FY 2010/2011	Head Count	Adopted Budget FY 2011/2012	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	-		-		-	
Golf Course Supervisor	-		-		-	
Senior Golf Course Caretaker	-		-		-	
Golf Course Caretakers	-		-		-	
Equipment Mechanic	-		-		-	
Golf Course Coordinator	-		-		-	
Total Full Time Salaries	-		-		-	
Overtime Pay	\$ 966		\$ 451		\$ 1,900	
Vacation In Lieu Pay	\$ -		\$ -		\$ 300	
Holiday Pay	\$ 3,803		\$ 5,555		\$ 3,500	
Wages - Hourly						
Greenskeepers & Watermen	\$ 23,943		\$ 24,850		\$ 24,000	
Driving Range	88,986		95,690		95,000	
Starter/Pro Shop	-		-		-	
Equipment Mechanic	3,477		5,467		3,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 116,406		\$ 126,008		\$ 122,000	
District Overhead						
Business Department Staff Overhead Allocation	-		-		-	
Park Department Staff Overhead Allocation	-		-		-	
Total District Overhead	-		-		-	
Enterprise Instructors	\$ 22,950		\$ 21,934		\$ 27,000	
Total Salaries and Wages	\$ 144,125		\$ 153,948		\$ 154,700	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Assistance Program	-		-		-	
Employee Group Insurance	-		-		-	
Long Term Disability	-		-		-	
Post Employment Health Plan	-		-		-	
Retirement Res/Pickup	-		-		-	
Social Security	8,094		7,639		8,000	
State Unemployment Insurance	3,540		-		2,000	
Workers' Compensation	12,561		13,306		11,000	
Capital Project Direct Labor Cost	-		-		-	
Total Employee Benefits	\$ 24,195		\$ 20,945		\$ 21,000	
Total Salaries, Wages and Employee Benefits	\$ 168,320		\$ 174,893		\$ 175,700	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

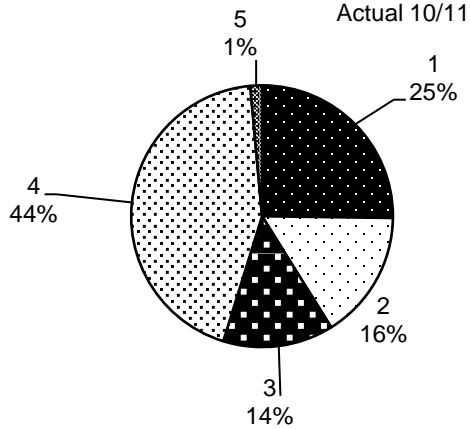
	<u>Actual&Encumb FY 2009/2010</u>	<u>Actual&Encumb FY 2010/2011</u>	<u>Adopted Budget FY 2011/2012</u>
Services and Supplies			
Advertising & Dist. Resources	\$ 3,670	\$ 4,887	\$ 5,000
Clothing/Personal Supplies	155	761	1,000
Communications	2,232	2,292	3,000
Conference Expense	-		
Credit Card Charges and Fees	6,291	5,463	8,000
Driving Range Supplies	24,996	39,521	33,000
Education/Staff Training	-		
Electricity	-	-	-
Exp. with Donation Money	-		
Gardening Supplies	2,820	-	4,000
Gasoline/Operation of Vehicle and Equip.	-	-	-
Golf Course Supplies	1,142	1,003	3,200
Household Expenses	274	-	1,200
Membership/Dues/Publications	-	-	100
Mileage/Travel	-		
Miscellaneous Expenses	107	-	-
Natural Gas/Butane	-	-	-
Office Expense	1,940	2,513	2,000
Pro Shop Resale Purchase	37,477	33,532	47,156
Professional Services	995	995	2,500
Rents/Leases - Buildings/Grounds	-		
Rents/Leases - Equipment	-	-	2,500
Repair/Maintenance - Buildings/Grounds	4,310	8,116	18,000
Repair/Maintenance - Equipment	-	1,101	3,000
Repair/Maintenance - Special Projects	-	46,865	-
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	-	-	-
Small Tools/Instruments	799	665	2,500
Theft/Loss	200	-	1,000
Water	-	-	-
Total Services and Supplies	\$ 87,408	\$ 147,714	\$ 137,656
Internal Service Fund - Insurance	\$ 11,572	\$ 5,314	\$ 6,000
Equipment and Other Capitalized Items	-	\$ -	\$ -
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	\$ 267,300	\$ 327,921	\$ 319,356

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
CAPITAL OUTLAY EXPENDITURES AND ENCUMBRANCES BY AREA**

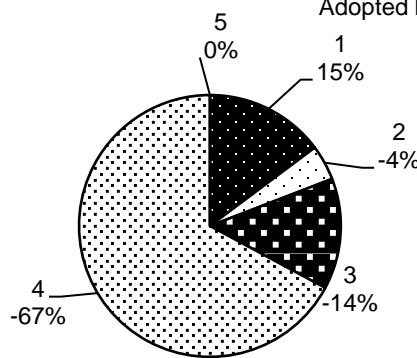
Project Prior Year Costs



Actual 10/11



Adopted Budget 11/12



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

This chart indicates the total Capital Outlay expenditures and encumbrances of the listed projects from prior years to the FY 2011/12 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 FY 2011/12 Adopted Budget, total net capital outlay expenditure is <\$2,097,649>.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
CURRENT YEAR CAPITAL OUTLAY FUND
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2009/2010	Actual&Encumb FY 2010/2011	Adopted Budget FY 2011/2012
<u>Current Year Income</u>			
Transfer from General Fund	\$ 1,472,921	\$ 2,731,663	\$ (2,097,649)
Donations	105,832		-
Interest Income	385		
City Grant	111,780		220,000
County Grant	331,301	478,361	
State Grant including Measure WW	1,072,523		2,112,838
Other Agency Grant			25,000
Disaster Recovery	3,777	6,594	648,000
Alameda County Redevelopment Fund	11,404	5,000	
City of Hayward Redevelopment Fund			
City Land Dedication In Lieu Fees	75,000	31,654	988,000
County Land Dedication In Lieu Fees		897,483	220,000
Others	20,180	10,100	50,000
Total Current Year Income	\$ 3,205,103	\$ 4,160,855	\$ 2,166,189
<u>Prior Year Funding Brought Forward</u>			
Transfer from General Fund			
Park Maintenance Assessment Projects	-		
Total Prior Year Fund Brought Forward	\$ -	\$ -	\$ -
Total Income	\$ 3,205,103	\$ 4,160,855	\$ 2,166,189
<u>Current Year Expenditure and Encumbrances</u>			
Capital Project Fund	\$ 3,205,103	\$ 4,160,855	\$ 2,166,189
Park Maintenance Assessment Fund Interest Encumbrance			
Promissory Note Redemption Fund Interest Encumbrance			
Total Current Year Expenditure and Encumbrances	\$ 3,205,103	\$ 4,160,855	\$ 2,166,189

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012**

CURRENT YEAR CAPITAL OUTLAY FUND

EXPLANATION OF PROJECTS

F/Y 2010/11 Adopted Budget	\$ 3,547,578
F/Y 2010/11 Actual and Encumbrance	\$ 4,160,855
F/Y 2011/12 Adopted Budget	\$ 2,166,189

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 2010/11 Actual and Encumbrance reflects an increase of \$613,277 from the FY2010/11 Adopted Budget mainly due to the spending more than budgeted of the Castro Valley Community Park Parking Lot project, the Meek Park West Terrace and Park Development project, and acquisition of land to expand Fairmont Terrace Park.

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

- Meek Estate Park West Terrace
- Greenbelt Trails-Ward Creek Trail, Memorial Park
- Holland Park Land Cleanup
- Jack Holland Senior Park Development
- Edendale Park Improvement
- FEMA-Levee Repair
- FEMA-Tidal Gate
- Castro Valley Community Center Parking Lot
- Via Toledo Property Land Cleanup & Security
- Skywest Cart Barn Electrical Upgrade
- Sulphur Creek Nature Center Owl Camera
- Southgate Community Center Restroom ADA
- East Avenue Park Stage
- Shoreline Property Mitigation SFO
- Caltran BCDC Shoreline Property Bridge Retrofit
- Weekes Community Center Fire Alarm
- Bohannon Playfield BMX Project

Completed projects included:

- Via Toledo Property Land Acquisition
- District Admin. Office Board of Director Room Sound System
- Castro Valley Creek Park
- Adobe Park Fence
- Hayward Senior Center Flooring
- Castro Valley Swim Center ADA Ramp
- Southgate Community Center Roof
- Mission Hills of Hayward Golf Course Electric Pump Panel Cover
- Ashland Community Center ADA Restroom and Kitchen Upgrade
- Weekes Community Center ADA Upgrade
- Eden Greenway Phase IV Kaboom
- Southgate Community Park Pathway
- Fairmont Terrace Park Expansion Land Acquisition
- Eden Mansion Roof Replacement

3. The FY 2011/12 Adopted Budget is expected to be \$2,166,189 reflecting a decrease of \$1,994,666 from the FY 2010/11 Actual. Of the budgeted capital outlay expenditures, we expected \$4,263,838 to be funded by grants, in-lieu fees, etc. from others for the FY2011/12 and other prior year projects. In most cases, the District has to pay the full amount of capital outlay expenditures months before the projected funding from City of Hayward, County of Alameda, and other government agencies are received.

Payments for Mission Hills of Hayward Golf Course loan, Mission Hills of Hayward Driving Range loan, Textron Golf vehicle capital leases and Enterprise District vehicle capital leases, and loan for the Via Toledo land acquisition 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 2011/2012
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	\$ 1,198,000	\$ 1,638,380	\$ 440,380
Castro Valley Area	130,000	-	(130,000)
Hayward Area	658,000	250,000	(408,000)
San Lorenzo Area	2,277,838	277,809	(2,000,029)
Unincorporated Hayward Area	-	-	-
TOTAL CAPITAL PROJECTS	<u>\$ 4,263,838</u>	<u>\$ 2,166,189</u>	<u>\$ (2,097,649)</u>

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2010/2011 Actuals				Revised Budget FY 2010/2011			Adopted Budget FY 2011/2012		
	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		\$ 1,370,000		\$ 1,370,000		\$ 155,000		\$ 155,000		\$ 155,000	\$ 155,000		\$ 165,000	\$ 165,000
>MHH Golf Course Interest (1)		1,362,124		1,362,124		70,375		70,375		70,375	70,375		62,375	62,375
>MHH Driving Range Principal		352,441		352,441		47,116		47,116		47,116	47,116		49,260	49,260
>MHH Driving Range Interest		292,005		292,005		9,806		9,806		9,806	9,806		7,662	7,662
Golf Vehicle Capital Lease (2)														
>Skywest Principal		300,618		300,618		67,818		67,818		61,210	61,210		55,471	55,471
>Skywest Interest		66,698		66,698		12,140		12,140		12,114	12,114		15,216	15,216
>Skywest-Sales Tax						2,297		2,297						
>MHH Golf Course Principal		54,491		54,491		12,404		12,404		11,180	11,180		10,110	10,110
>MHH Golf Course Interest		12,245		12,245		2,199		2,199		2,208	2,208		2,760	2,760
>MHH Golf-Sales Tax						418		418						
>MHH Driving Range Principal		19,982		19,982		3,729		3,729		3,390	3,390		3,222	3,222
>MHH Driving Range Interest		3,258		3,258		607		607		625	625		839	839
>MHH Driving Range-Sales Tax						131		131						
Vehicle Capital Lease (18)														
>Principal		75,761		75,761		54,978		54,978		54,965	54,965		59,723	59,723
>Interest		42,108		42,108		21,673		21,673		21,689	21,689		16,931	16,931
>Maintenance and Sales Tax		26,592		26,592		17,527		17,527		17,284	17,284		17,284	17,284
Vehicle Capital Lease (13)														
>Principal						23,963		23,963		24,019	24,019		42,909	42,909
>Interest						14,637		14,637		14,683	14,683		22,211	22,211
>Maintenance and Sales Tax						8,812		8,812		8,714	8,714		14,407	14,407
Adobe Center Park														
>Fence						14,995		14,995		15,000	15,000			
Castro Valley Swim Center														
>ADA Entrance Ramp						18,941		18,941		20,000	20,000			
District Administration Office														
>Electric Upgrade				-										
>IT Room Air Conditioning				-										
>BOD Room Sound System						7,704		7,704		10,000	10,000			
FEMA														
>Levee Repair South & North	6,236	2,500	(36)	(3,772)		7,894	2,270	10,164						
>Tidal Gate		1,315	21,335	22,650										
Greenbelt Trails														
>Others, St. of CA OES-FEMA	33,344		19	(33,325)										
>East Avenue Trail		9,098		9,098										
>Phase II of Ward Creek Trail, Memorial and East Ave Trail	19,075	27,557	(44)	8,438	3,676	5,324		1,648		57,000	57,000	64,000	64,000	-
>Memorial Park	19,175	41,266		22,091	2,918	5,825		2,907		128,000	128,000	184,000	134,000	(50,000)

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2010/2011 Actuals				Revised Budget FY 2010/2011			Adopted Budget FY 2011/2012		
	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 Senior Center														
>Restroom ADA Upgrade														
>Flooring						12,153		12,153	6,000	10,000	4,000			
>Kitchen ADA Upgrade												350,000	350,000	-
Mission Hills of Hayward Golf Course														
>Pump Panel Enclosure				-		7,000	10	7,010						
Shoreline Property														
> Levee Repair and Bridge Retrofit	141,013	123,236		(17,777)						400,000	400,000	400,000	400,000	-
Shoreline Property														
>SFO Mitigation	170,180	114,334	1,500	(54,346)										
Skywest Cart Barn Electrical Upgrade		2,000		2,000		27,063	1,334	28,397						
Skywest Golf Course In Lieu Fee	300,000			(300,000)	31,654			(31,654)	75,000		(75,000)	75,000		(75,000)
Skywest Golf Course-Renovate #4 Green												125,000	125,000	-
Skywest Golf Course-Driving Range Design													20,000	20,000
Sulphur Creek Nature Center														
>Owl Camera		3,000		3,000		6,673	1,584	8,257	8,000	15,000	7,000			
Total District Wide Area	689,023	4,302,629	22,774	\$ 3,636,380	\$ 38,248	\$ 639,202	\$ 5,198	\$ 606,152	\$ 89,000	\$ 1,169,377	\$ 1,080,377	\$ 1,198,000	\$ 1,638,380	\$ 440,380

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2010/2011 Actuals				Revised Budget FY 2010/2011			Adopted Budget FY 2011/2012		
	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														
Castro Valley Community Park														
>Parking Lot		\$ 17,500	\$ 44	\$ 17,544		\$ 421,095	\$ 4,000	\$ 425,095	\$ 130,000	\$ 411,000	\$ 281,000	\$ 130,000		\$ (130,000)
>Water Recycling System														
Castro Valley Creek Park		196,836	2	196,838	47,483	5,145		(42,338)						
Total Castro Valley Area	\$ -	\$ 214,336	\$ 46	\$ 214,382	\$ 47,483	\$ 426,240	\$ 4,000	\$ 382,757	\$ 130,000	\$ 411,000	\$ 281,000	\$ 130,000	\$ -	\$ (130,000)

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT**

	Prior Year Balance				FY 2010/2011 Actuals				Revised Budget FY 2010/2011			Adopted Budget FY 2011/2012		
	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														
Eden Greenway														
>Phase IV Kaboom		64,938	-	64,938		\$ 10,518		\$ 10,518				\$ 75,000		\$ (75,000)
Eden Mansion and Carriage House														
>Roof Replacement						24,900		24,900		\$ 30,000	\$ 30,000			
La Vista Quarry Park														
>Future Project		5,510		5,510										
Russ Park														
>Restroom Replacement												\$ 150,000	\$ 150,000	\$ -
Silver Star Veterans Park														
>Bocce Court Renovation												25,000	25,000	-
Southgate Community Center														
>ADA Upgrades						144,556	22,256	166,812	120,000	230,000	110,000	220,000		(220,000)
>Roof Replacement						90,108	1	90,108		90,000	90,000			
Southgate Community Park														
>Pathway						55,250		55,250						
TBD Off Leash Dog Area												75,000	75,000	-
Weekes Community Center														
>Restroom ADA Upgrade	\$ 92,420	\$ 225,212		132,792	\$ 19,360	\$ 9		(19,351)				113,000		(113,000)
>Fire Alarm System		2,613		2,613		-		-						
Total Hayward Area	\$ 92,420	\$ 298,273	\$ -	\$ 205,853	\$ 19,360	\$ 325,341	\$ 22,257	\$ 328,237	\$ 120,000	\$ 350,000	\$ 230,000	\$ 658,000	\$ 250,000	\$ (408,000)

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2010/2011 Actuals				Revised Budget FY 2010/2011			Adopted Budget FY 2011/2012		
	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	\$ 152,766	\$ 187,350	\$ 3	\$ 34,587	\$ 34,585	\$ -		\$ (34,585)						
Bohannon Playfield BMX Project					5,000			(5,000)						
Edendale Park														
>Improvement		71,436		71,436		5,615		5,615						
Fairmont Terrace Park														
>Land Acquisition						319,621		319,621	\$ 319,621	\$ 319,621	\$ -	\$ 319,621		\$ (319,621)
Jack Holland Sr. Park														
>Land Cleanup	397,710	401,824	23	4,137	13,990	111,536	7,401	104,947						
>Park Development	663,213	1,967,225		1,304,012	668,010	313,237	11,291	(343,482)	1,180,000	480,000	(700,000)	1,158,217	\$ 40,000	(1,118,217)
Meek Park														
>Meek Park West Terrace/Park Develop	44,680	91,550		46,870	80,320	720,713	107,014	747,407	700,000	700,000	-	700,000		(700,000)
Via Toledo-Land Acquisition Loan														
>Principal						78,355		78,355		78,356	78,356		100,805	100,805
>Interest						34,226		34,226		34,338	34,338		37,004	37,004
Via Toledo-Land Cleanup and Security														
>Land Acquisition		15,650		15,650		34,624	3,600	38,224				100,000	100,000	-
Via Toledo Property														
>Land Acquisition					850,000	956,788	(33)	106,755	850,000	850,000	-			
Total San Lorenzo Area	\$ 1,258,369	\$ 2,735,035	\$ 26	\$ 1,476,692	\$ 1,651,905	\$ 2,574,715	\$ 129,273	\$ 1,052,083	\$ 3,049,621	\$ 2,462,315	\$ (587,306)	\$ 2,277,838	\$ 277,809	\$ (2,000,029)

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2011/2012
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				FY 2010/2011 Actuals				Revised Budget FY 2010/2011			Adopted Budget FY 2011/2012		
	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
<u>Unincorporated Hayward Area</u>														
East Avenue Park														
>Amphitheatre Stage					\$ -	\$ 34,629	\$ -	34,629	\$ -	\$ 15,000	\$ 15,000			
Total Unincorporated Hayward Area	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,629	\$ -	\$ 34,629	\$ -	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 2,039,812	\$ 7,550,273	\$ 22,846	\$ 5,533,307	\$ 1,756,996	\$ 4,000,127	\$ 160,728	\$ 2,403,858	\$ 3,388,621	\$ 4,407,692	\$ 1,019,071	\$ 4,263,838	\$ 2,166,189	\$ (2,097,649)

(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 FUND RESERVED LISTING AS OF JUNE 30, 2011

<u>Prior Year</u> <u>PO Number</u>	<u>Bank Cap. Project</u> <u>Reserved Account</u>	<u>Capital Project Description</u>	<u>Amount</u>
	Reserved	FEMA Fund Balance Reserved (4-044A)	\$9,161.55
	Reserved	FEMA Fund Balance Reserved (4-044B)	(\$1,887.25)
	Reserved	FEMA Fund Balance Reserved (4-044C)	(\$2,280.25)
		Greenbelt Trails Project	<u>\$4,994.05</u>
R0001820	Reserved	Tidal Gate Repair	\$21,334.82
	Reserved	FEMA Fund Levee Repairs Reserved	(\$2,610.00)
		FEMA-Levee Repair South & North and Tidal Gate	<u>\$18,724.82</u>
	Reserved	FEMA Fund Storm Repairs Reserved	\$8,417.00
	Reserved	FEMA Fund Storm Repairs Reserved	9,272.00
		Caltran BCDC-Shoreline Property Bridge Retrofit	<u>\$17,689.00</u>
R0001702	Reserved	Report Monitoring	\$1,500.00
	Reserved	FEMA Funding Reserved	58,066.21
		Hayward Shoreline San Francisco International Airport Mitigation	<u>\$59,566.21</u>
	Reserved	Bohannon Play Field BMX Funding	\$5,000.00
	Reserved	Skywest Golf Course In-Lieu Fee Reserved	\$77,580.24
		Total Pror Year Capital Project Fund Reserved	<u><u>\$183,554.32</u></u>