



Adopted Budget 2012/2013

Hayward Area Recreation and Park District

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
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**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED OPERATING BUDGET 2012/2013
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August 10, 2012

Citizens of the Hayward Area Recreation and Park District:

The following pages reflect the Hayward Area Recreation and Park District's Fiscal Year 2012/2013 Budget. Legal requirements call for the District to publish its Fiscal Year 2012/2013 Budget on or before August 10, 2012. 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 2012/2013 Operating Budget of \$24,983,609 represents a 0.88% increase of the 2011/2012 Actual. The Capital Outlay Budget is \$2,738,698, an increase of 3.84% of the Fiscal Year 2011/2012 Actual.

Revenue to support these planned expenditures is expected to be generated from (1) Property Taxes of \$11,975,000 (2) Special Assessment Tax of \$3,390,000 (3) Fees and Admissions of \$6,908,180 (3) Grants, In-Lieu Fees and Other Capital Project Funding of \$3,054,872 (4) Interest of \$30,200 (5) Contractual Rent/Leases of \$204,500 (6) Other Park Operations of \$325,000 (7) Other Miscellaneous Income of \$31,500, and (8) Prior Year Contingency Funds of \$3,912,885.

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, 2012

Board of Directors
Hayward Area Recreation and Park District

Dennis M. Waespi, President

Louis M. Andrade, Vice-President

Carol A. Pereira, Secretary

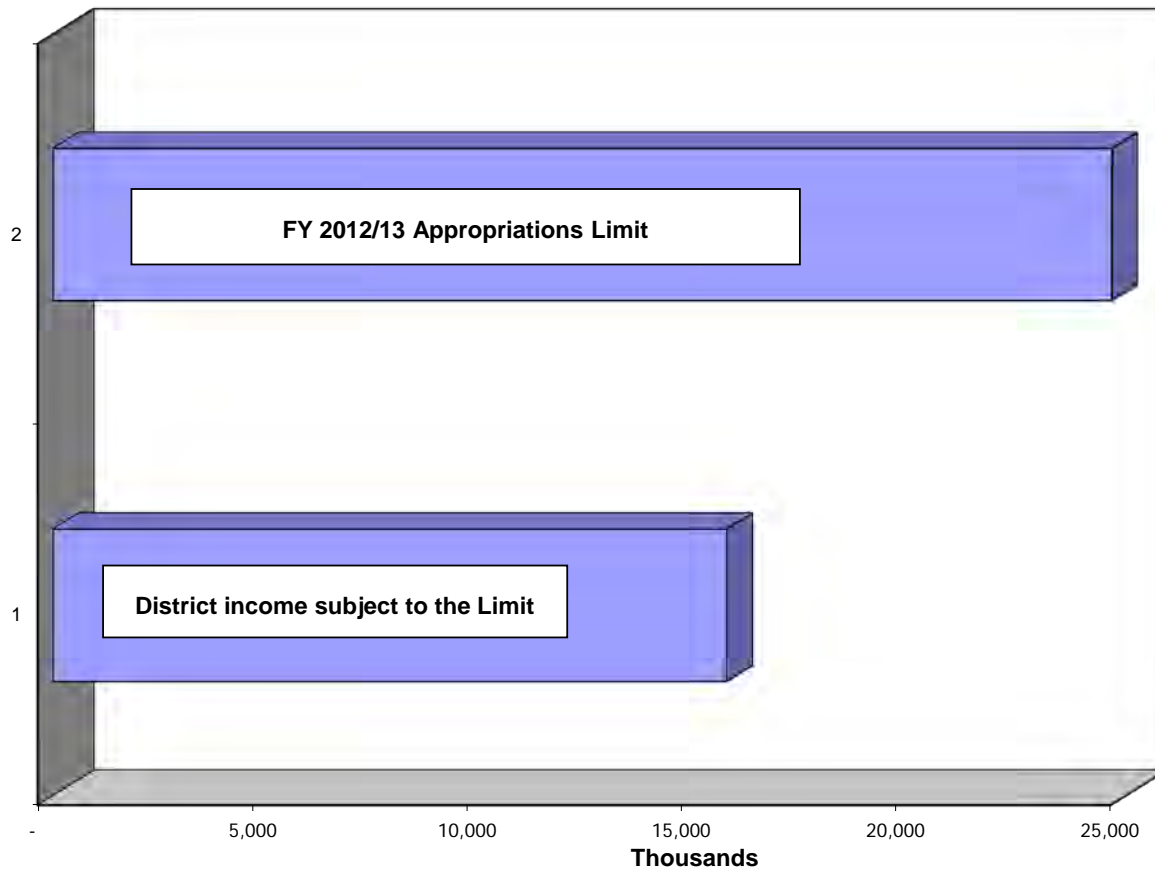
Paul W. Hodges, Jr., Director

Minane Jameson, Director

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
Income			
Current Year Income			
Tax Revenue	\$ 12,372,065	\$ 13,622,973	\$ 11,975,000
Special Assessment Tax Revenue	3,385,177	3,204,203	3,390,000
Capital Outlay Fund-Grants, In Lieu Fees and Others (see page C2)	1,429,192	3,090,194	3,054,872
Alameda Co. Grant/Volunteer Coord.	73,050	102,194	-
Concessions	18,983	19,009	19,000
Kennedy Amusement Park	352,981	378,277	338,000
Total Other Park Operations	443,105	352,205	329,000
Donation, Private Contributions	171,056	142,788	-
Interest	(11,747)	14,759	30,200
Program Registrations & Admission	3,473,723	3,294,296	2,813,650
Golf Income	2,714,836	2,941,034	3,042,880
Swim Centers	703,506	733,925	726,000
Use of Equipment and Facilities	353,053	385,027	328,050
Contractual Rent/Leases - Building & Grounds	162,164	181,884	204,500
Miscellaneous	483,944	16,913	12,500
Discount & Complimentary	(299,796)	(285,837)	(344,400)
Total Current Year Income	\$ 25,825,292	\$ 28,193,844	\$ 25,919,252
Prior Year Fund Carried Over			
Appropriation for Contingency	\$ 6,087,273	\$ 2,319,040	\$ 3,912,885
Interfund Transfer			
Audit Adjustment on Revenue and Expenditure Accruals		804,107	
Total Prior Year Funds	\$ 6,087,273	\$ 3,123,147	\$ 3,912,885
Total Income	\$ 31,912,566	\$ 31,316,991	\$ 29,832,137
Expenditures and Encumbrances			
Capital Fund Expenditures and Encumbrances (page C2)			
Interfund Transfer			
From General Fund to Capital Fund	\$ 2,731,663	\$ (452,802)	\$ (316,174)
Multi Year Projects			
Park Maintenance Assessment Fund Interest Encumbrance			
Promissory Note Redemption Fund Interest Encumbrance			
From Grants, In Lieu and Others	1,429,192	3,090,194	3,054,872
Total Capital Expenditure and Encumbrances	\$ 4,160,855	\$ 2,637,391	\$ 2,738,698
Operating Expenditures and Encumbrances			
Salary, Wages & Benefits	17,147,624	17,118,176	17,162,467
Services and Supplies	6,987,504	6,164,687	6,286,706
Internal Service Fund-Insurance	339,231	443,879	442,000
Equipment and Other Capitalized Items	104,326	173,167	119,000
Other Postemployment Benefit (OPEB) Funding	853,986	866,806	973,436
Total Operating Expenditures and Encumbrances	\$ 25,432,671	\$ 24,766,715	\$ 24,983,609
Total Capital and Operating Expenditures and Encumbrances	\$ 29,593,526	\$ 27,404,106	\$ 27,722,307
Future Other Postemployment Benefit (OPEB) Reserve			
Appropriation for Contingency	\$ 2,319,040	\$ 3,912,885	\$ 2,109,830
Total Expenditures, Encumbrances, Reserve and Appropriation for Contingency	\$ 31,912,566	\$ 31,316,991	\$ 29,832,137

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
APPROPRIATIONS LIMIT COMPARISON**

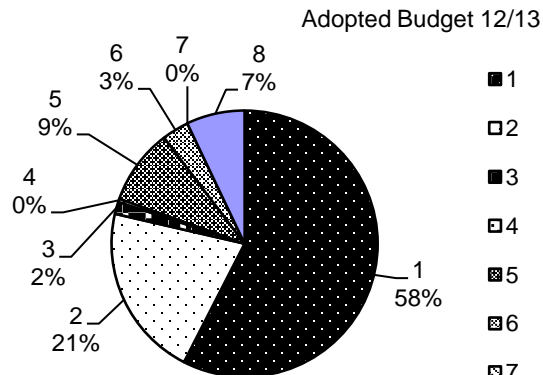
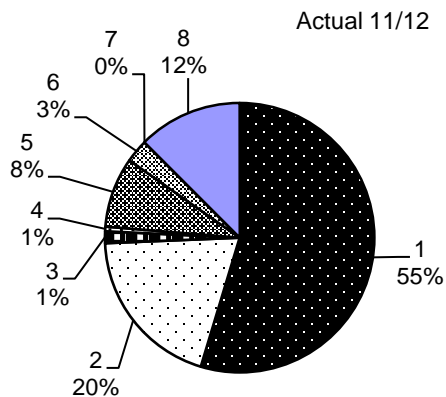
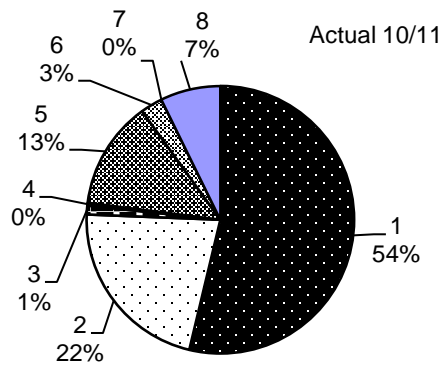


On May 1st each year the State of California Department of Finance issues price and population data to local governments to be used in determining their Appropriations Limits.

The top graph on this chart represents the District's FY 2012/13 Appropriations Limit of \$24,672,622.

The bottom graph represents the FY 2012/13 District income subjected to the Limit, \$14,365,393 which is below the Limit by \$10,307,229.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
EXPENDITURES, OPEB RESERVE AND APPROPRIATIONS**



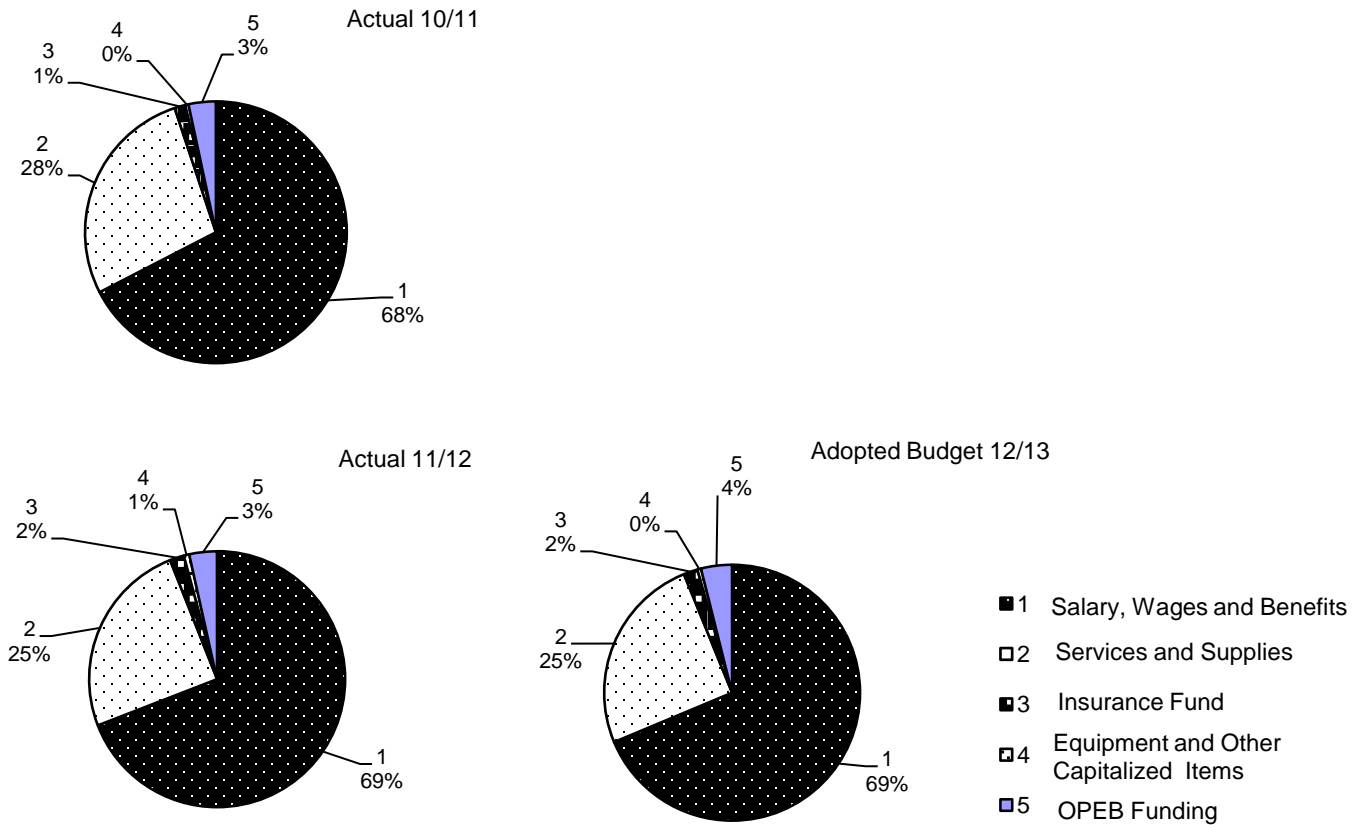
- 1 Salary, Wages and Benefits
- 2 Services and Supplies
- 3 Insurance
- 4 Equipment and Other Capitalized Items
- 5 Capital Outlay
- 6 OPEB Funding
- 7 Future OPEB Reserve
- 8 Appropriations for Contingencies

This chart reflects total District expenditures by category from the FY 2010/11 Actuals to the FY 2012/13 Adopted Budget.

In the FY 2012/13 Adopted Budget:

- Total budget expenditure is \$29,832,137, a 4.74% decrease of the FY 2011/12 Actual.
- Salary, Wages and Benefits are \$17,162,467, a 0.26% increase; and Service and Supplies are \$6,286,706, a 1.98% increase of the FY 2011/12 Actual, respectively.
- Insurance Fund is to be \$442,000, a decrease of \$1,879 from the FY 2011/12 Actual.
- Equipment and other capitalized items are \$119,000, a 31.28% decrease of the FY 2011/12 Actual.
- The Capital Outlay Budget is \$2,738,698 which is \$101,307 more than the FY 2011/12 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 \$973,436, an increase of \$106,630 from the FY2011/12 Actual.
- Future OPEB reserve funding is \$0.
- Appropriations for Contingencies is \$2,109,830, a decrease of 46.08% of the FY2011/12 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
DISTRICT OPERATING EXPENDITURES**



This chart shows the District's Operating Expenditures Budget from FY 2010/11 Actuals through FY 2012/13 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) OPEB funding

In the FY 2012/13 Adopted Budget:

Total Operating Expenditures is \$24,983,609 which is a 0.88% increase of the FY 2011/12 Actual.

Salaries, wages and benefits are \$17,162,467, a 0.26% increase of the FY 2011/12 Actual.

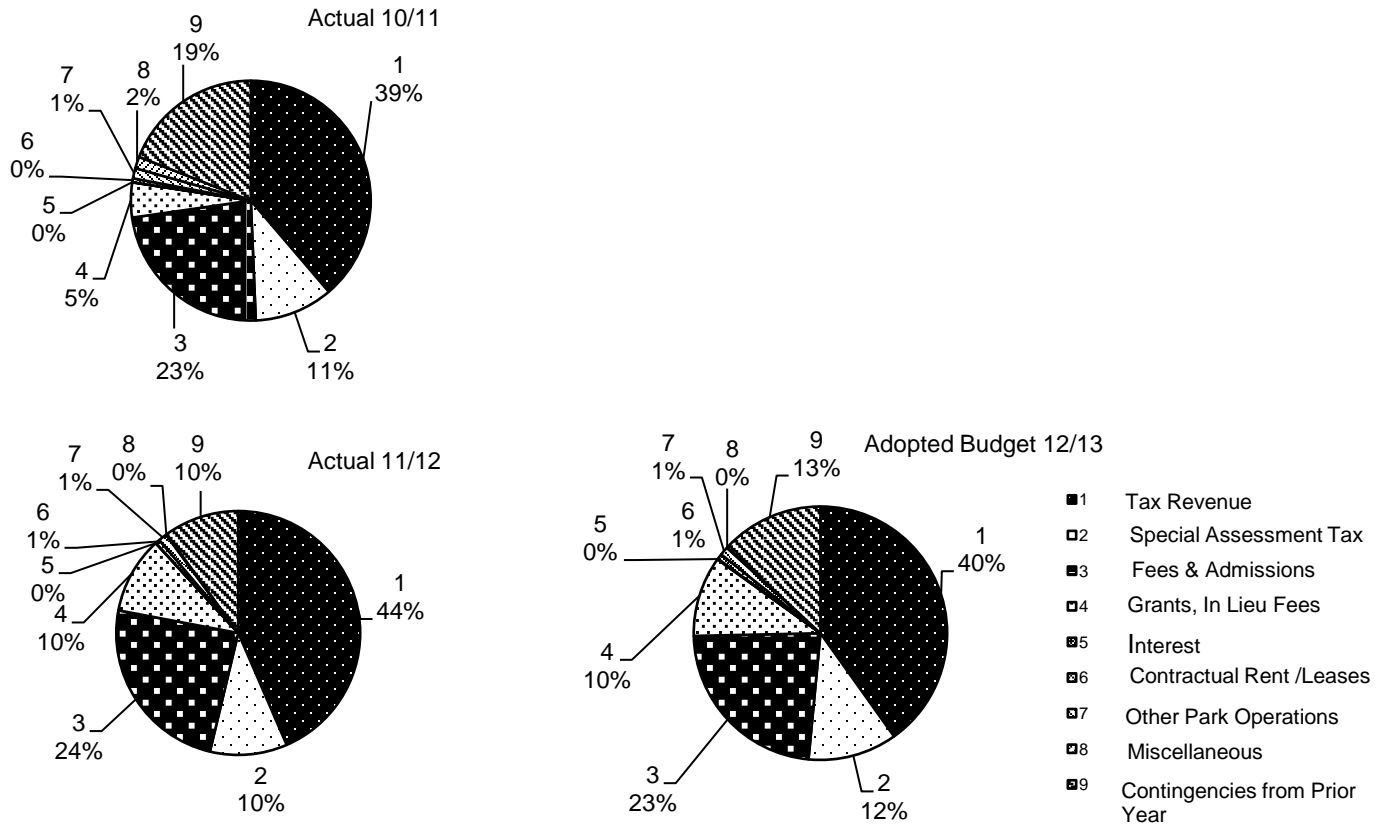
Service and supplies are to be \$6,286,706, a 1.98% decrease of the FY 2011/12 Actual.

Insurance Fund expenditure is \$442,000, a 0.42% decrease of the FY 2011/12 Actual.

Equipment and other capitalized items expenditure is \$119,000, a 31.28% decrease of the FY 2011/12 Revised Budget.

OPEB funding is \$973,436, a 12.3% increase of the FY 2011/12 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
TOTAL DISTRICT INCOME**



This chart shows the District's total income by source, from the FY 2010/11 Actuals through the FY 2012/13 Adopted Budget.

In the FY 2012/13 Adopted Budget:

- Tax Revenue is \$11,975,000 which is 12.1% less than the FY 2011/12 Actual.
- Special Assessment Tax revenue is expected to be \$3,390,000.
- District generated income is expected to be \$6,908,180 which is 9% less than the FY 2011/12 Actual.
- Grants, In-Lieu Fees and Others is projected to be \$3,054,872 or 10.24% more than the FY 2011/12 Actual.
- Pooled interest is projected to be \$30,200.
- Contractual Rent/Leases is projected to be \$204,500.
- Other Park Operations revenue is \$325,000.
- Miscellaneous Income is \$31,500.
- Prior year Contingency Fund carried over is \$3,912,885.

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 2012/2013
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2010/2011	Actual FY 2011/2012	Adopted Budget FY 2012/2013
Tax Revenue	\$ 12,372,065	\$ 13,622,973	\$ 11,975,000
Special Assessment Tax Revenue	\$ 3,385,177	\$ 3,204,203	\$ 3,390,000
Transfer from/<to> Capital Outlay Fund	\$ (2,731,663)	\$ 452,802	\$ 316,174
Sr. Adult Prog/Volunteer Coord/Ashland Grants	\$ 73,050	\$ 102,194	\$ -
Concessions	\$ 18,983	\$ 19,009	\$ 19,000
Park Operation Revenue			
Kennedy Amusement Park			
Animal Farm	\$ 15,891	\$ 18,072	\$ 14,000
Merry-Go-Round	20,780	24,754	24,000
Pony Rides	11,386	2,958	-
Snack Bar	61,579	70,028	65,000
Special Tickets	189,422	206,024	186,900
Surplus Animal Sales	91	109	100
Train	29,432	34,563	32,000
Triple Pines Ranch	24,402	21,770	16,000
Discount and Complimentary	(5,384)	(6,639)	(8,000)
Total Kennedy Amusement Park	\$ 347,598	\$ 371,638	\$ 330,000
Castro Valley Unified District Maint. Agreement	\$ 11,213	\$ 14,105	\$ 12,000
City Park Dedication In-Lieu Fees	-	-	-
Eden Shore Assessment	87,019	98,865	88,000
Handicap Citation	10,530	13,090	10,000
Miscellaneous Income	42,208	18,168	12,000
Oliver Sports Park Assessment	146,868	40,299	60,000
Plans/Specs	5,550	1,075	5,000
Property Loss/Damage Income	-	416	-
Ranger Service	-	-	-
Regular Citation	28,014	21,786	25,000
Rowell Ranch Use of Facility	23,830	25,413	24,000
Rowell Ranch Discount and Complimentary	(1,850)	(1,750)	(4,000)
Stonebrae Hayward U. School Maint. Agreement	32,881	43,161	33,000
Twin Bridge Assessment	54,992	75,825	60,000
Total Other Park Operation Revenue	\$ 441,255	\$ 350,455	\$ 325,000
Total Park Operation Revenue	\$ 788,852	\$ 722,093	\$ 655,000
Private Contributions	\$ 171,056	\$ 142,788	
Interest Income	\$ (11,747)	\$ 14,759	\$ 30,200
Program Registrations & Admissions			
Adult Sports	\$ 615,420	\$ 498,314	\$ 558,500
Adult Sports Program-Fee Reduction In-Lieu	(377)	-	(3,500)
Arts and Crafts	152,005	157,609	128,000
Ashland Project Programs	6,967	3,925	5,100
Bingo	35,949	33,644	28,000
Camps	234,849	253,617	235,000
Dance Programs	133,233	158,890	130,000
Drama Programs	205,994	222,708	217,500
Drama Programs-Sales Allowance		(1,131)	(500)
Instructional Sports	235,990	259,713	224,000
Matt Jimenez Community Center	490,945	286,186	127,950
Miscellaneous Income	15,268	15,453	2,700
Mobile Recreation	19,556	650	500
Naturalist Programs	227,466	237,357	183,000
Photography	50,822	104,095	48,000
Playground Programs	25,007	37,372	30,000
Pre-K	265,710	259,079	240,000
Senior Adults	179,719	165,736	149,000
Special Interest Classes	93,876	90,992	90,000
Special Needs	335,635	335,685	295,900
Teenage Programs	7,822	11,106	11,000
Youth Sports	141,491	163,296	110,000
Discount and Complimentary	(36,804)	(40,566)	(37,900)
Total Program Registration & Admissions	\$ 3,436,542	\$ 3,253,731	\$ 2,772,250

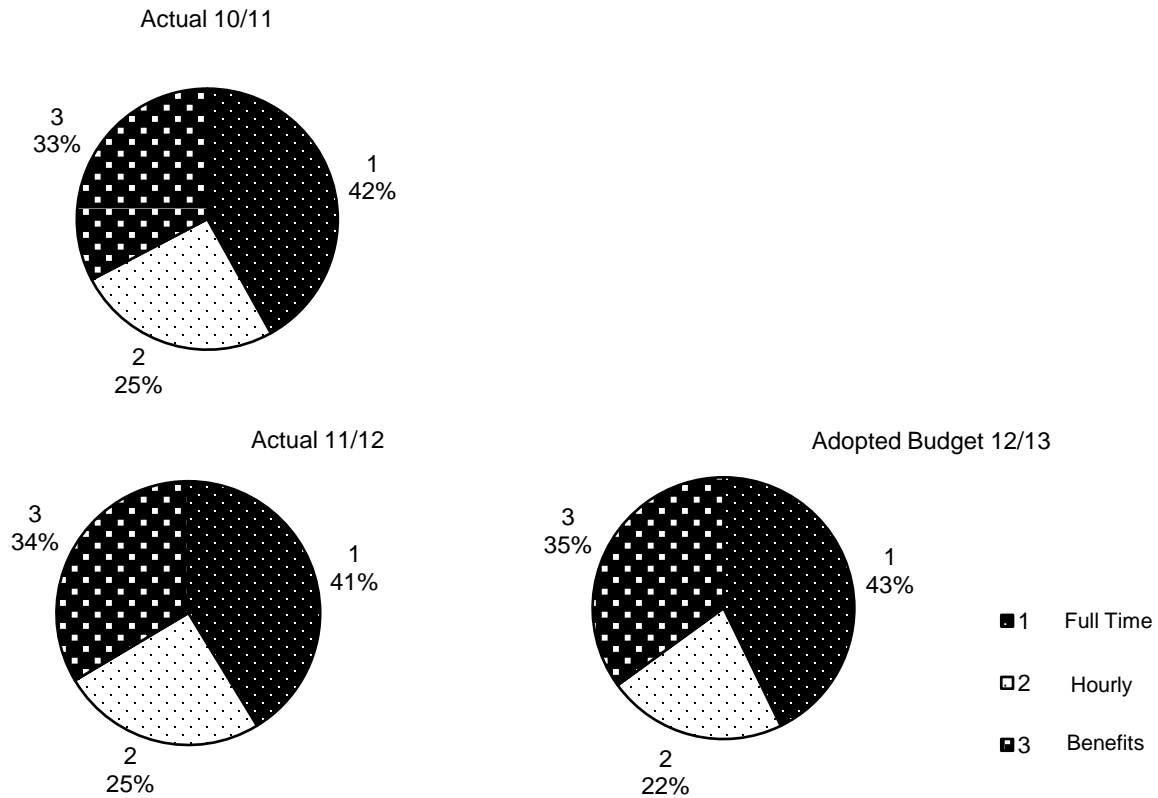
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2010/2011	Actual FY 2011/2012	Adopted Budget FY 2012/2013
Skywest Golf Course			
Driving Range	\$ 32,289	\$ 40,691	\$ 34,000
Gift Certificates/Tournament Deposit	(80)	-	-
Golf Classes	2,595	1,935	1,000
Green Fees	1,226,511	1,352,506	1,357,500
Green Fees-Sales Allowance		(56,602)	(35,000)
Hand Cart/Club Rentals	3,018	3,097	4,100
Miscellaneous	(738)	3,528	1,000
Power Cart Rentals	222,158	282,681	315,000
Power Cart Rentals-Sales Allowance		(21,076)	(15,000)
Pro Shop	57,342	64,098	65,000
Rents/Leases-Building and Grounds	697	2,450	8,000
Restaurant	42,700	45,250	46,200
Special-JR Golf Tournament	4,889	4,751	5,000
Discount and Complimentary	(148,253)	(141,273)	(182,000)
Total Skywest Golf Course	\$ 1,443,129	\$ 1,582,034	\$ 1,604,800
Mission Hills of Hayward Golf Course			
Gift Certificates/Tournament Deposit	\$ -	\$ -	\$ -
Green Fees	519,004	562,924	587,300
Green Fees-Sales Allowance		(11,802)	(7,000)
Hand Cart/Club Rentals	7,755	9,185	12,000
Miscellaneous	8,090	3,010	1,500
Power Cart Rentals	80,397	90,479	95,080
Power Cart Rentals-Sales Allowance		(2,794)	(1,200)
Pro Shop	34,802	41,624	40,000
Restaurant	9,100	9,650	9,900
Discount and Complimentary	(44,090)	(38,149)	(49,000)
Total Mission Hills of Hayward Golf Course	\$ 615,058	\$ 664,128	\$ 688,580
Mission Hills of Hayward Driving Range			
Driving Range	\$ 388,862	\$ 428,795	\$ 425,000
Driving Range-Sales Allowance		(1,668)	-
Gift Certificates/Tournament Deposit	300	-	-
Golf Lessons	31,561	33,007	33,000
Hand Cart/Club Rentals	1,664	2,015	2,500
Miscellaneous Income	49	(195)	-
Pro Shop	41,871	53,496	58,000
Discount and Complimentary	(23,518)	(24,350)	(25,000)
Total Mission Hills of Hayward Driving Range	\$ 440,789	\$ 491,099	\$ 493,500
Total Golf Income	\$ 2,498,976	\$ 2,737,262	\$ 2,786,880
Swim Centers			
Arroyo	\$ 61,347	\$ 54,343	\$ 60,000
Certified Training Material-Hayward Plunge	8,026	11,327	5,000
Castro Valley	105,004	122,187	110,000
Hayward Plunge	472,214	495,184	500,000
Hayward Plunge-Cogeneration	14,695	9,984	12,500
Hayward Plunge Gift Shop	2,191	1,448	2,000
Miscellaneous Income	(44)	2,803	-
Sunset	40,072	36,650	36,500
Discount and Complimentary	(12,218)	(13,039)	(10,000)
Total Swim Centers	\$ 691,288	\$ 720,886	\$ 716,000
Use of Equip. and Facility Rev.-Recreation Dept.			
Buildings	\$ 206,661	\$ 245,255	\$ 190,250
Special	146,392	139,773	137,800
Discount and Complimentary	(27,303)	(20,071)	(25,000)
Total Use of Equipment and Facilities	\$ 325,750	\$ 364,956	\$ 303,050
Contractual Rent/Leases - Building & Grounds	\$ 162,164	\$ 181,884	\$ 204,500
Miscellaneous	483,944	16,913	12,500
Total Current Year Revenue	\$ 21,664,438	\$ 25,556,453	\$ 23,180,554
Appropriation for Contingencies from Prior Year	\$ 6,087,273	\$ 3,123,147	\$ 3,912,885
Total Operating Revenue	\$ 27,751,711	\$ 28,679,600	\$ 27,093,439

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
OPERATING EXPENDITURES AND ENCUMBRANCES
SUMMARY BY DEPARTMENTS**

<u>Departments</u>	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
Business Department	\$ 3,649,805	\$ 2,806,120	\$ 3,146,397
Park Department	9,835,798	9,906,850	10,346,092
Recreation Department	8,650,511	8,653,220	7,823,543
Golf Department	3,296,556	3,400,525	3,667,577
Total Department Expenditures and Encumbrances	\$ 25,432,671	\$ 24,766,715	\$ 24,983,609

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
SALARY, WAGES AND BENEFITS**



This chart compares the District's cost for employee Salary, Wages and Benefits from the FY 2010/11 Actuals to the FY 2012/13 Adopted Budget.

In the FY 2012/13 Adopted Budget:

Total cost of salary, wages and benefits is \$17,162,467 including \$17,000 capital project direct labor costs that will be charged to capital projects.

Full time salary is \$7,344,576, a 3.91% increase of the FY 2011/12 Actual.

Hourly wages is \$3,808,650, a 11.63% decrease of the FY 2011/12 Actual.

Benefits is \$6,009,241 a 4.68% increase of the FY 2011/12 Actual.

The number of full time positions is 113 which is 16 positions fewer than the number employed in FY 1978/79 (129) by the District prior to the passage of Proposition 13.

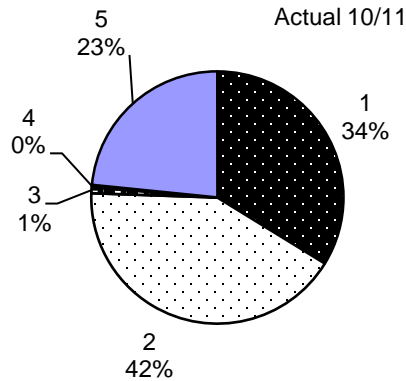
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GENERAL FUND AND INTERNAL SERVICE FUND
COMPARISON OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
Salaries, Wages and Employee Benefits			
Board of Directors	\$ 28,600	\$ 29,300	\$ 30,000
Full Time Salaries	6,660,369	6,530,718	6,841,376
Hourly Wages	3,706,048	3,699,703	3,210,300
District Overhead (Skywest/Mission Hills)	292,893	287,304	287,200
Enterprise Instructors	595,942	567,543	548,500
Employee Benefits and Retiree Group Insurance	5,617,970	5,746,918	6,016,241
Overtime Pay	32,576	19,452	33,700
Vacation In Lieu Pay	194,496	208,637	162,300
Holiday Pay	54,664	52,511	49,850
Capital Project Direct Labor Costs	(35,933)	(23,910)	(17,000)
Total Salaries, Wages & Employee Benefits	\$ 17,147,624	\$ 17,118,176	\$ 17,162,467
Services and Supplies			
Advertising District Resources	\$ 152,969	\$ 143,796	\$ 143,000
Awards	16,770	22,156	20,000
Bank Charges	-	12,271	12,000
Bingo	27,323	25,626	22,000
Boutique	4,281	3,827	5,250
Calcard Fraud Charges	-	-	-
Care of Animals	48,867	53,689	49,000
Certified Training Material	6,831	7,667	3,500
Chemicals	43,988	53,286	48,000
Clothing/Personal Supplies	37,994	34,987	42,800
Communications	111,020	115,107	113,500
Conference Expense	5,992	4,315	6,100
Credit Card Charges and Fees	123,403	116,961	149,000
Driving Range Supplies	48,616	40,071	42,500
Education/Staff Training	7,888	11,564	10,900
Election Services	127,456	-	175,000
Electricity	516,114	530,179	510,000
Equipment and Vehicle Registration Fee	-	-	-
Exp with Donation Money	67,998	106,637	-
Fines/Penalties	-	-	-
Food Supplies	71,614	69,520	73,600
Gardening Supplies	95,722	79,321	96,000
Gasoline/Operation of Vehicles & Equipment	205,304	230,388	208,500
Gift Shop Supplies	2,675	5,807	3,500
Golf Course Supplies	13,492	9,565	16,200
Household Expense	194,046	169,604	168,100
Interest Expense	-	998	10,000
Investigation/Film processing	1,773	1,580	2,000
Membership/Dues/Publications	20,234	21,395	21,900
Mileage/Travel	55,588	52,367	55,750
Miscellaneous Expense	833,750	7,618	6,250
Natural Gas/Butane	146,656	126,339	130,500
Non-Cap Computer Equipments	9,757	2,680	3,500
Office Expense	84,812	64,951	73,150
Parking Citation Expenditure	9,406	8,689	10,000
Permit	4,923	14,238	8,150
Political and Legislative Service	-	-	-
Postage	28,417	24,246	30,000
Pro Shop Resale Supplies	89,581	122,921	106,156
Proceeds to Consignor	12136.59	29,781	12,600
Professional Services	613,186	682,481	691,000
Rents/Leases - Buildings and Grounds	166,220	182,239	191,500
Rents/Leases - Equipment	84,487	62,395	70,000
Rents/Leases - Vehicles	7,787	8,943	5,000
Repair/Maintenance - Buildings & Grounds	972,005	918,574	970,400
Repair/Maintenance - Equipment	164,902	158,504	167,900
Repair/Maintenance - Special Projects	73,631	19,960	220,000
Repair/Maintenance - Vehicles	40,622	36,765	38,400

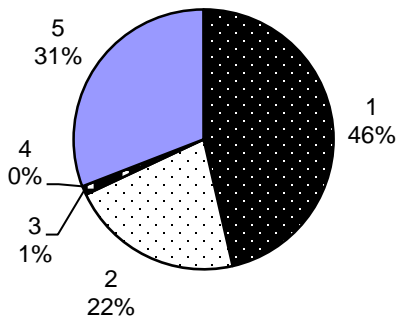
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GENERAL FUND AND INTERNAL SERVICE FUND
COMPARISON OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
Royalty, Copyright and Assoc Costs		18,585	17,500
Rubbish Disposal	258,410	286,502	226,000
Sales and Use Taxes	(8)	(5)	-
Sewer	61,085	84,159	60,000
Small Tools/Instruments	47,561	72,464	71,500
Snack Bar Resale Item Purchases	28,457	33,316	33,200
Snack Bar Supplies (Kennedy)	1,546	1,638	1,800
Software Licensing/Purchase	37,592	41,284	40,000
Special Event Insurance	4,127	10,321	5,000
Special Service & Supply	205,689	198,288	161,100
Theft/Loss	100	10	3,000
Water	992,707	1,024,117	925,000
Total Services and Supplies	\$ 6,987,504	\$ 6,164,687	\$ 6,286,706
Internal Service Fund-Insurance	\$ 339,231	\$ 443,879	\$ 442,000
Equipment and Other Capitalized Items	\$ 104,326	\$ 173,167	\$ 119,000
Other Postemployment Benefit (OPEB) Funding	\$ 853,986	\$ 866,806	\$ 973,436
Total Expenditures and Encumbrances	\$ 25,432,671	\$ 24,766,715	\$ 24,983,609
Future Other Postemployment Benefit (OPEB) Reserve	\$ -	\$ -	\$ -
Appropriation for Contingencies	\$ 2,319,040	\$ 3,912,885	\$ 2,109,830
Expenditures, Encumbrances, Reserve, and Appropriations for Contingencies	\$ 27,751,711	\$ 28,679,600	\$ 27,093,439

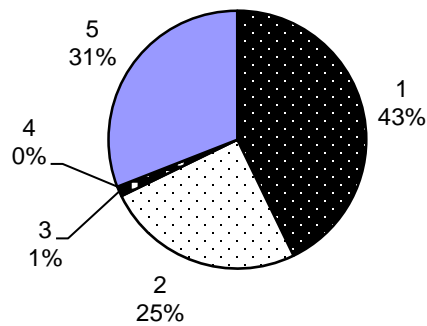
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
BUSINESS DEPARTMENT**



Actual 11/12



Adopted Budget 12/13



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

This chart shows the General Manager/Business Department Expenditures from the FY 2010/11 Actuals to the FY 2012/13 Adopted Budget.

In the FY 2012/13 Adopted Budget:

Salary, wages and benefits is to increase by \$44,853 to \$1,347,211, a 3.44% increase of the FY 2011/12 Actual.

Service and Supplies is \$785,750, a 29.6% increase of the FY 2011/12 Actual.

Insurance premium funding is \$40,000, a \$9,331 increase from the FY 2011/12 Actual.

No equipment and other capitalized items expenditure is budgeted.

Other Postemployment Benefit (OPEB) funding is \$973,436, an increase of \$106,630 from the FY 2011/12 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
BUSINESS DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2010/2011</u>	<u>Actual&Encumb FY 2011/2012</u>	<u>Adopted Budget FY 2012/2013</u>
Salaries, Wages and Employee Benefits	\$ 1,232,434	\$ 1,302,358	\$ 1,347,211
Services and Supplies	1,524,934	606,287	785,750
Internal Service Fund-Insurance	28,500	30,669	40,000
Equipment and Other Capitalized Items	9,951	-	-
Other Postemployment Benefit (OPEB) Funding	<u>853,986</u>	<u>866,806</u>	<u>973,436</u>
Total Business Department Expenditures and Encumbrances	<u>\$ 3,649,805</u>	<u>\$ 2,806,120</u>	<u>\$ 3,146,397</u>

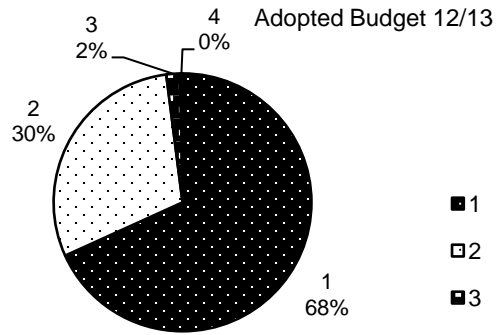
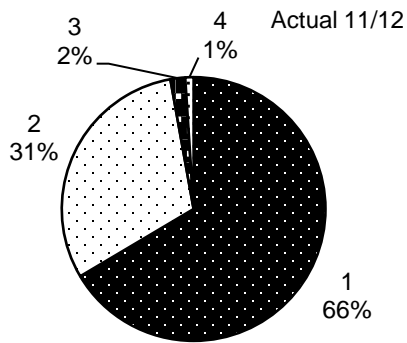
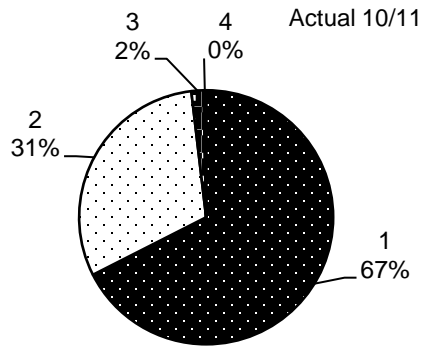
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
BUSINESS DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Head Count	Actual&Encumb FY 2011/2012	Head Count	Adopted Budget FY 2012/2013	Head Count
Salaries, Wages and Employee Benefits						
Board of Directors	\$ 28,600	5	\$ 29,300	5	\$ 30,000	5
Salaries - Full Time						
General Manager	\$ 146,520	1	\$ 132,057	1	\$ 150,912	1
Business Manager	122,318	1	125,640	1	125,160	1
Business Services Specialist	62,340	1	63,432	1	64,212	1
Administrative Secretary	67,824	1	67,545	1	60,036	1
Secretary I	52,835	1	53,727	1	54,156	1
Account Clerk III	60,737	1	61,809	1	62,484	1
Account Clerk II	132,043	3	134,670	3	159,719	3
District Accountant	87,756	1	89,289	1	90,384	1
Information System Coordinator	30,080	1	78,451	1	83,688	1
Business Staff Overhead Allocation	(211,470)		(207,132)		(211,152)	
Total Full Time Salaries	\$ 550,983	11	\$ 599,488	11	\$ 639,599	11
Overtime Pay	\$ 189		\$ 535		\$ -	
Vacation In Lieu Pay	5,328		41,873		6,000	
Holiday Pay	303		-		-	
Wages - Hourly	141,018		70,548		70,000	
Hourly Business Staff Overhead Allocation Out	(22,875)		(21,624)		(17,500)	
Total Salaries and Wages	\$ 703,546		\$ 720,120		\$ 728,099	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ -		\$ 5,020		\$ 4,000	
Employee Assistance Program	1,745		812		2,000	
Employee Group Insurance	226,158		238,431		255,000	
Long Term Disability	8,245		3,666		4,000	
Post Employment Health Plan	4,165		5,490		6,000	
Retiree Group Insurance	55,920		58,446		63,112	
Retirement Reserve	87,393		128,081		139,000	
Retirement Pickup	59,570		55,593		58,000	
Social Security	68,044		68,670		70,000	
State Unemployment Insurance	-		-		-	
Workers' Compensation	17,650		18,030		18,000	
Total Employee Benefits	\$ 528,888		\$ 582,239		\$ 619,112	
Total Salaries, Wages and Employee Benefits	\$ 1,232,434		\$ 1,302,358		\$ 1,347,211	
Services and Supplies						
Advertising District Resources	\$ 26,104		\$ 30,398		\$ 25,000	
Awards	16,770		22,156		20,000	
Bank Charges	-		5,753		5,000	
Clothing/Personal Supplies	-		-		-	
Communications	18,149		18,900		19,000	
Conference Expense	5,188		3,725		5,500	
Education/Staff Training	3,855		4,000		4,500	
Election Services	127,456		-		175,000	
Exp with Donation Money	-		-		-	
Food Supplies	6,744		6,329		8,000	
Gasoline/Operation of Vehicles and Equip.	-		-		-	
Household Expense	236		267		500	
Interest Expense	-		998		10,000	
Investigation/Film processing	1,773		1,580		2,000	
Membership/Dues/Publications	14,077		14,829		15,000	
Mileage/Travel	17,485		12,869		20,500	
Miscellaneous Expense	822,019		1,128		2,750	
Non-Cap Computer Equipments	697		924		2,000	
Office Expense	15,513		12,168		14,500	
Political and Legislative Service	-		-		-	
Postage	9,142		8,508		10,000	
Professional Services	390,549		398,867		376,000	
Rents/Leases - Equipment	9,211		9,203		10,000	
Repair/Maintenance - Buildings/Grounds	-		6		-	
Repair/Maintenance - Equipment	2,602		3,826		8,000	
Repair/Maintenance - Vehicles	119		323		1,000	
Sales and Use Taxes	(8)		(5)		-	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
BUSINESS DEPARTMENT**

	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
Small Tools/Instruments	2,000	8,251	11,500
Software Licensing/Purchase	35,252	41,284	40,000
Total Services and Supplies	\$ 1,524,934	\$ 606,287	\$ 785,750
Internal Service Fund - Insurance	\$ 28,500	\$ 30,669	\$ 40,000
Equipment and Other Capitalized Items	\$ 9,951	\$ -	\$ -
Other Postemployment Benefit (OPEB) Funding	\$ 853,986	\$ 866,806	\$ 973,436
Total Business Department Expenditures and Encumbrances	\$ 3,649,805	\$ 2,806,120	\$ 3,146,397

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
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 2010/11 Actuals to the FY 2012/13 Adopted Budget.

In the FY 2012/13 Adopted Budget:

The total Budget is \$10,346,092 which is an increase of \$439,242 or 4.43% of the FY 2011/12 Actual.

Salary, wages and benefits is \$7,058,242, an increase of \$472,091 or 7.17% of the 2011/12 Actual.

Service and supplies is \$3,078,850, an increase of \$37,825 from the 2011/12 Actual.

Internal Service Fund - Insurance is to be \$180,000, a \$1,255 increase of the 2011/12 Actual.

Equipment and other capitalized items are to be \$29,000, a \$71,930 decrease from the FY2011/12 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
PARK DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2010/2011</u>	<u>Actual&Encumb FY 2011/2012</u>	<u>Adopted Budget FY 2012/2013</u>
Salaries, Wages and Employee Benefits	6,641,309	6,586,151	7,058,242
Services and Supplies	3,010,699	3,041,025	3,078,850
Internal Service Fund-Insurance	150,531	178,745	180,000
Equipment and Other Capitalized Items	<u>33,259</u>	<u>100,930</u>	<u>29,000</u>
Total Park Department Expenditures and Encumbrances	<u>\$ 9,835,798</u>	<u>\$ 9,906,850</u>	<u>\$ 10,346,092</u>

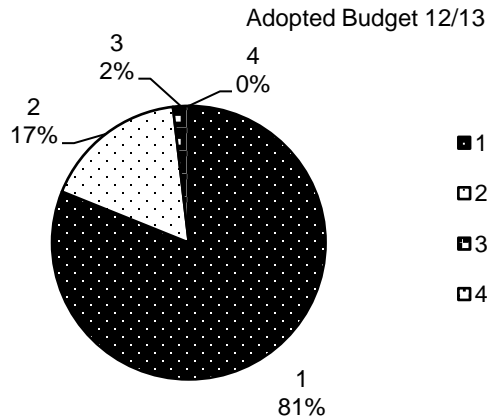
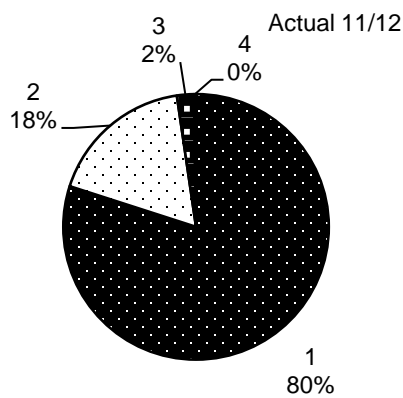
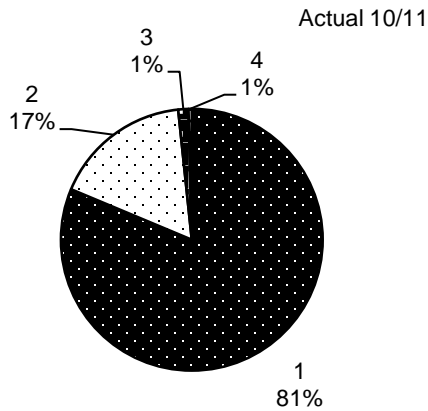
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Head Count	Actual&Encumb FY 2011/2012	Head Count	Adopted Budget FY 2012/2013	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Superintendent	\$ 128,044	1	\$ 130,096	1	\$ 131,544	1
Op & Dev Supervisor	87,756	1	89,289	1	90,384	1
Secretary I	53,552	1	57,255	1	57,953	1
Clerk I/II	48,456	1	48,456	1	50,394	1
Supervisor-Maintenance/Construction	88,355	1	90,043	1	90,384	1
Senior Maintenance/Construction Worker	132,258	2	141,164	2	142,032	2
Maintenance and Construction Tech I	462,550	8	424,473	7	426,229	7
Maintenance and Construction Tech II	364,022	6	354,578	6	383,011	6
Supervisor of Parks	57,957	1	22,189	1	86,088	1
Senior Caretakers	157,260	3	194,343	3	187,272	3
Caretakers	1,750,846	36	1,720,056	35	1,891,956	36
Senior Equipment Operator	57,612	1	64,901	1	65,484	1
Equipment Operators	109,478	2	83,935	2	113,244	2
Equipment Mechanic	53,574	1	51,884	1	55,236	1
Park Department Overhead Allocation Out	(58,548)		(58,548)		(58,548)	
Capital Project Direct Labor Cost	(21,572)		(6,151)		(10,000)	
Total Full Time Salaries	\$ 3,471,600	65	\$ 3,407,963	63	\$ 3,702,663	64
Overtime Pay	\$ 16,316		\$ 7,102		\$ 15,100	
Vacation In Lieu Pay	\$ 92,151		\$ 91,682		\$ 80,000	
Holiday Pay	\$ 24,538		\$ 21,974		\$ 24,600	
Wages - Hourly						
Caretakers	\$ 142,525		\$ 169,703		\$ 95,000	
Clerical	24,383		24,422		24,000	
Concession Aides (Kennedy)	128,588		137,333		139,000	
Equipment Mechanic	4,202		11,114		5,000	
General/Proj Manager/Maintenance/Constru	52,946		43,274		62,000	
Park Patrol	106,144		120,013		133,000	
Capital Project Direct Labor Cost	-		(9,958)		-	
Total Hourly Wages	\$ 458,788		\$ 495,901		\$ 458,000	
Total Salaries and Wages	\$ 4,063,393		\$ 4,024,623		\$ 4,280,363	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ 23,690		\$ 30,920		\$ 30,000	
Employee Assistance Program	3,141		2,377		3,000	
Employee Group Insurance	940,548		922,341		1,045,000	
Long Term Disability	44,678		17,294		20,000	
Post Employment Health Plan	12,788		13,678		15,000	
Retiree Group Insurance	93,858		111,715		130,000	
Retirement Reserve	412,368		559,499		616,000	
Retirement Pickup	279,804		264,003		241,000	
Social Security	313,011		310,027		329,879	
State Unemployment Insurance	3,567		3,141		5,000	
Workers' Compensation	464,823		332,328		350,000	
Capital Project Direct Labor Cost	(14,361)		(5,795)		(7,000)	
Total Employee Benefits	\$ 2,577,915		\$ 2,561,528		\$ 2,777,879	
Total Salaries, Wages and Employee Benefits	\$ 6,641,309		\$ 6,586,151		\$ 7,058,242	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
Services and Supplies			
Advertising	\$ -	\$ -	\$ -
Calcard Fraud Charge	-	-	-
Care of Animals	25,638	29,360	25,000
Chemical	2,879	2,571	3,000
Clothing/Personal Supplies	31,317	26,430	30,000
Communications	44,725	47,416	45,000
Conference Expense	285	6	-
Education/Staff Training	3,222	6,280	5,000
Electricity	311,819	328,639	325,000
Equipment and Vehicle Registration Fee	-	-	-
Exp. with Donation Money	1,260	4,688	-
Food Supplies	666	577	300
Gardening Supplies	11,379	1,138	10,000
Gasoline/Operation of Vehicles and Equip.	156,970	179,335	160,000
Household Expense	82,295	70,417	90,000
Membership/Dues/Publications	2,154	1,985	4,000
Mileage/Travel	6,973	6,881	6,000
Miscellaneous	3,460	243	500
Natural Gas/Butane	39,842	31,263	38,000
Non-Cap Computer Equipments	2,686	-	500
Office Expense	17,653	7,796	15,000
Parking Citation Expenditure	9,406	8,689	10,000
Permit	1,568	7,220	4,000
Postage	-	-	-
Professional Services	2,602	4,034	40,550
Rents/Leases - Buildings/Grounds	10,164	10,262	12,000
Rents/Leases - Equipment	23,193	19,956	20,000
Repair/Maintenance - Buildings/Grounds	836,656	790,100	800,000
Repair/Maintenance - Equipment	96,831	79,293	71,000
Repair/Maintenance - Special Projects	11,450	19,960	205,000
Repair/Maintenance - Vehicles	38,829	35,316	35,000
Rubbish Disposal	232,602	256,632	200,000
Sewer	61,085	84,159	60,000
Small Tools/Instruments	25,533	35,221	29,000
Snack Bar Resale Item Purchases	28,457	33,316	33,200
Snack Bar Supplies (Kennedy)	1,546	1,638	1,800
Software Licensing/Purchase	2,340	-	-
Water	883,213	910,202	800,000
Total Services and Supplies	\$ 3,010,699	\$ 3,041,025	\$ 3,078,850
Internal Service Fund - Insurance	\$ 150,531	\$ 178,745	\$ 180,000
Equipment and Other Capitalized Items	\$ 33,259	\$ 100,930	\$ 29,000
Total Park Department Expenditures and Encumbrances	\$ 9,835,798	\$ 9,906,850	\$ 10,346,092

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
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 2012/13 Adopted Budget.

In the FY 2012/13 Adopted Budget:

The total Budget is \$7,823,543 which is a decrease of \$829,677 or 9.59% of the FY 2011/12 Actual.

Salary, wages and benefits is \$6,344,293, a decrease of \$574,449 or 8.3% of the 2011/12 Actual.

Service and supplies is \$1,334,250, a decrease of \$199,965 or 13.03% of the FY 2011/12 Actual.

Internal Service Fund is \$145,000, a \$33,592 decrease of the FY 2011/12 Actual.

No equipment and other capitalized item is budgeted.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
RECREATION DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2010/2011</u>	<u>Actual&Encumb FY 2011/2012</u>	<u>Adopted Budget FY 2012/2013</u>
Salaries, Wages and Employee Benefits	7,033,122	6,918,742	6,344,293
Services and Supplies	1,473,759	1,534,215	1,334,250
Internal Service Fund-Insurance	108,721	178,592	145,000
Equipment and Other Capitalized Items	<u>34,909</u>	<u>21,671</u>	<u>-</u>
Total Recreation Department Expenditures and Encumbrances	<u><u>\$ 8,650,511</u></u>	<u><u>\$ 8,653,220</u></u>	<u><u>\$ 7,823,543</u></u>

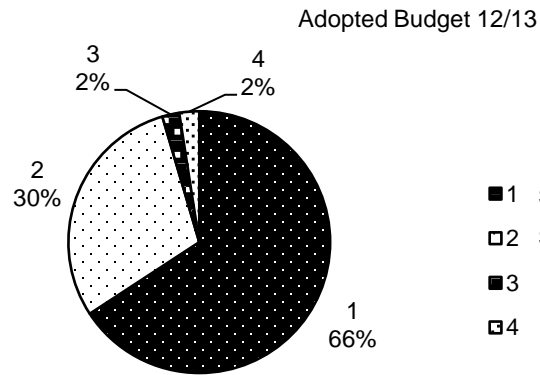
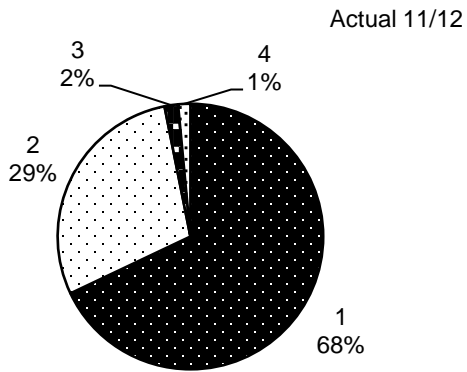
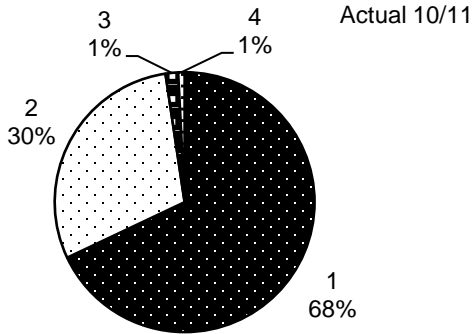
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Head Count	Actual&Encumb FY 2011/2012	Head Count	Adopted Budget FY 2012/2013	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Superintendent	\$ 116,909	1	\$ 124,900	1	\$ 131,544	1
Recreation Supervisors	419,161	5	442,656	5	434,604	5
Recreation Coordinators I/II	365,070	7	395,818	7	408,306	7
Senior Outreach Specialist	53,076	1	53,811	1	-	-
Volunteer Coordinator	55,324	1	31,188	1	-	-
Ashland Coordinator	29,678	1	-	-	-	-
Matt Jimenez Community Center Coordinator	43,754	1	48,132	1	-	-
Supervising Secretary	62,845	1	63,900	1	61,392	1
Clerk III	51,064	1	51,210	1	53,003	1
Clerk I/II	46,281	1	48,543	1	50,394	1
Senior Maintenance & Construction Worker	68,952	1	70,156	1	68,952	1
Maintenance & Construction Technician I	58,548	1	19,487	1	60,890	1
Supervisor of Custodians	60,360	1	56,949	1	67,402	1
Senior Custodian	57,293	1	4,966	-	-	-
Custodians	347,234	7	282,326	6	292,856	6
Capital Project Direct Labor Cost	-		-		-	
Total Full Time Salaries	\$ 1,835,549	31	\$ 1,694,042	28	\$ 1,629,343	25
Overtime Pay	\$ 9,305		\$ 10,179		\$ 3,400	
Vacation In Lieu Pay	\$ 78,766		\$ 47,455		\$ 50,000	
Holiday Pay	\$ 7,380		\$ 7,808		\$ 3,750	
Wages - Hourly						
Adult Sports	\$ 332,675		\$ 305,559		\$ 270,000	
Arts & Crafts	63,862		64,011		25,000	
Ashland	28,310		6,451		12,000	
Building Attendants	56,144		71,723		60,000	
Camps	105,154		108,770		110,000	
Clerical	41,185		42,489		45,000	
Custodial	31,985		69,012		40,000	
Dance	33,910		29,626		30,000	
Drama	185,828		198,053		195,000	
Fitness	1,446		1,405		1,500	
Instructional Sports-Gymnastics	81,383		71,879		75,000	
Instructional Sports-Tennis	12,390		8,548		10,000	
Matt Jimenez Community Center	205,360		193,352		-	
Mobile Recreation	20,084		2,693		3,000	
Naturalist	202,635		204,367		177,000	
Photography	47,813		41,147		31,800	
Playgrounds	54,263		58,543		80,000	
Pre-K	74,685		74,873		62,000	
Recreation Department			473		-	
Recreation Supervisor	5,124		-		-	
Senior Adults	121,143		119,068		125,000	
Special Needs Program	321,230		339,596		284,000	
Special Interest	2,975		3,580		3,500	
Swim Centers	616,678		623,780		525,000	
Teenage Programs	21,870		33,574		35,000	
Volunteer Hayward			8,011		2,000	
Youth Sports	34,531		27,651		30,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 2,702,666		\$ 2,708,234		\$ 2,231,800	
Enterprise Instructors	\$ 574,008		\$ 544,149		\$ 521,500	
Total Salaries and Wages	\$ 5,207,674		\$ 5,011,867		\$ 4,439,793	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ 21,580		\$ 17,735		\$ 16,000	
Employee Assistance Program	1,530		1,064		1,500	
Employee Group Insurance	607,377		609,862		675,000	
Long Term Disability	23,182		8,640		12,000	
Post Employment Health Plan	12,277		13,218		12,000	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
Retiree Group Insurance	71,897	106,069	118,000
Retirement Reserve	267,983	348,463	308,000
Retirement Pickup	154,409	130,071	120,000
Social Security	380,835	365,278	367,000
State Unemployment Insurance	24,058	39,664	30,000
Workers' Compensation	260,320	266,811	245,000
Capital Project Direct Labor Cost	-	-	-
Total Employee Benefits	\$ 1,825,448	\$ 1,906,875	\$ 1,904,500
Total Salaries, Wages and Employee Benefits	\$ 7,033,122	\$ 6,918,742	\$ 6,344,293
Services and Supplies			
Advertising & Dist. Resources	\$ 88,640	\$ 105,282	\$ 98,000
Bank Charge		3,452	2,500
Bingo	27,323	25,626	22,000
Boutique	4,281	3,827	5,250
Care of Animals	23,229	24,329	24,000
Certified Training Material	6,831	7,667	3,500
Chemicals	41,109	50,715	45,000
Clothing/Personal Supplies	2,417	4,821	6,100
Communications	32,023	33,560	31,000
Conference Expense	-	509	600
Credit Card Charges and Fees	92,275	77,710	100,000
Education/Staff Training	511	769	400
Electricity	101,875	83,220	60,000
Exp. with Donation Money	60,561	91,974	-
Food Supplies	64,204	62,614	65,300
Gasoline/Operation of Vehicle and Equip.	8,891	9,756	14,000
Gift Shop Resale Purchases	2,675	5,807	3,500
Household Expenses	95,100	79,606	55,600
Membership/Dues/Publications	2,278	2,441	2,000
Mileage/Travel	25,561	26,634	23,000
Miscellaneous Expense	8,271	6,247	3,000
Natural Gas/Butane	101,983	89,782	85,000
Non-Cap Computer Equipments	6,374	621	-
Office Expense	43,875	38,535	36,650
Permit	2,512	4,676	3,300
Postage	19,275	15,738	20,000
Proceeds to Consignor	12,137	29,781	12,600
Professional Services	218,680	273,238	267,350
Rents/Leases - Buildings/Grounds	10,342	11,982	18,500
Rents/Leases - Equipment	39,466	21,248	21,500
Rents/Leases - Vehicles	7,787	8,943	5,000
Repair/Maintenance - Buildings/Grounds	26,184	21,387	25,000
Repair/Maintenance - Equipment	16,547	20,328	22,600
Repair/Maintenance - Special Projects			
Repair/Maintenance - Vehicles	1,069	1,125	900
Royalty, Copyright and Assoc Costs		18,585	17,500
Rubbish Disposal	3,905	4,628	-
Small Tools/Instruments	18,122	12,538	17,500
Software Licensing/Purchase	-	-	-
Special Event Insurance	4,127	10,321	5,000
Special Services/Supplies	205,689	198,288	161,100
Theft/Loss	100	10	-
Water	47,530	45,897	50,000
Total Services and Supplies	\$ 1,473,759	\$ 1,534,215	\$ 1,334,250
Internal Service Fund - Insurance	\$ 108,721	\$ 178,592	\$ 145,000
Equipment and Other Capitalized Items	\$ 34,909	\$ 21,671	\$ -
Total Recreation Department Expenditures and Encumbrances	\$ 8,650,511	\$ 8,653,220	\$ 7,823,543

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
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 2010/11 Actuals to FY 2012/13 Adopted Budget.

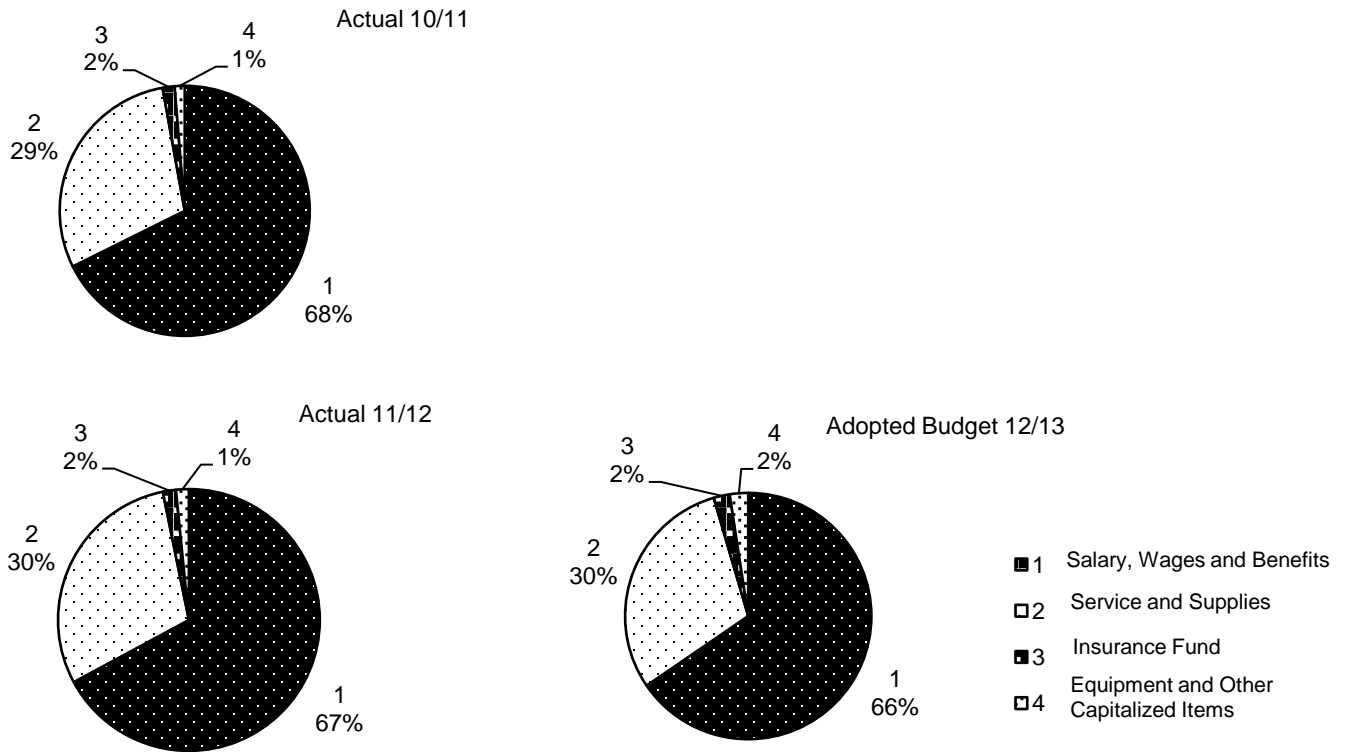
In the FY 2012/13 Adopted Budget:

The total Operating Expenditures is \$3,667,577, a \$267,052 or 7.85% increase of the FY 2011/12 Actual. Salary, wages and benefits is \$2,412,721 which is a 4.4% increase of the FY 2011/12 Actual. Service and supplies is \$1,087,856, a \$104,695 or 10.65% increase of the FY 2011/12 Actual. Internal Service Fund - Insurance is to increase by \$21,127 from the FY 2011/12 Actual. Equipment and other capitalized items expenditure is budgeted for \$90,000, a \$39,434 increase from the FY 2011/12 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2010/2011</u>	<u>Actual&Encumb FY 2011/2012</u>	<u>Adopted Budget FY 2012/2013</u>
Salaries, Wages and Employee Benefits	2,240,759	2,310,925	2,412,721
Services and Supplies	978,112	983,161	1,087,856
Internal Service Fund-Insurance	51,479	55,873	77,000
Equipment and Other Capitalized Items	<u>26,206</u>	<u>50,566</u>	<u>90,000</u>
Total Golf Department Expenditures and Encumbrances	<u>\$ 3,296,556</u>	<u>\$ 3,400,525</u>	<u>\$ 3,667,577</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT
SKYWEST GOLF COURSE**



This chart indicates the operating expenditures for the Skywest Golf Course from the Actuals of FY 2010/11 to the Adopted Budget of FY 2012/13.

In the FY 2012/13 Adopted Budget:

The total Operating Expenditure is \$2,277,677, an increase of \$135,886 or 6.34% of the FY 2011/12 Actual.

Salary, wages and benefits is to be \$1,490,677 an increase of \$52,965 or 3.68% of FY 2011/12 Actual.

Service and supplies is \$684,000, an increase of \$48,509 or 7.63% of FY 2011/12 Actual.

Internal Service Fund - Insurance is to be \$48,000, an increase of \$13,415.

Equipment and other capitalized items is budgeted for \$55,000, an increase of \$20,998.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT - SKYWEST GOLF COURSE
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2010/2011</u>	<u>Actual&Encumb FY 2011/2012</u>	<u>Adopted Budget FY 2012/2013</u>
Salaries, Wages and Employee Benefits	1,372,618	1,437,712	1,490,677
Services and Supplies	598,457	635,492	684,000
Internal Service Fund-Insurance	31,366	34,585	48,000
Equipment and Other Capitalized Items	<u>26,206</u>	<u>34,002</u>	<u>55,000</u>
Total Skywest Golf Course Expenditures and Encumbrances	<u>\$ 2,028,647</u>	<u>\$ 2,141,791</u>	<u>\$ 2,277,677</u>

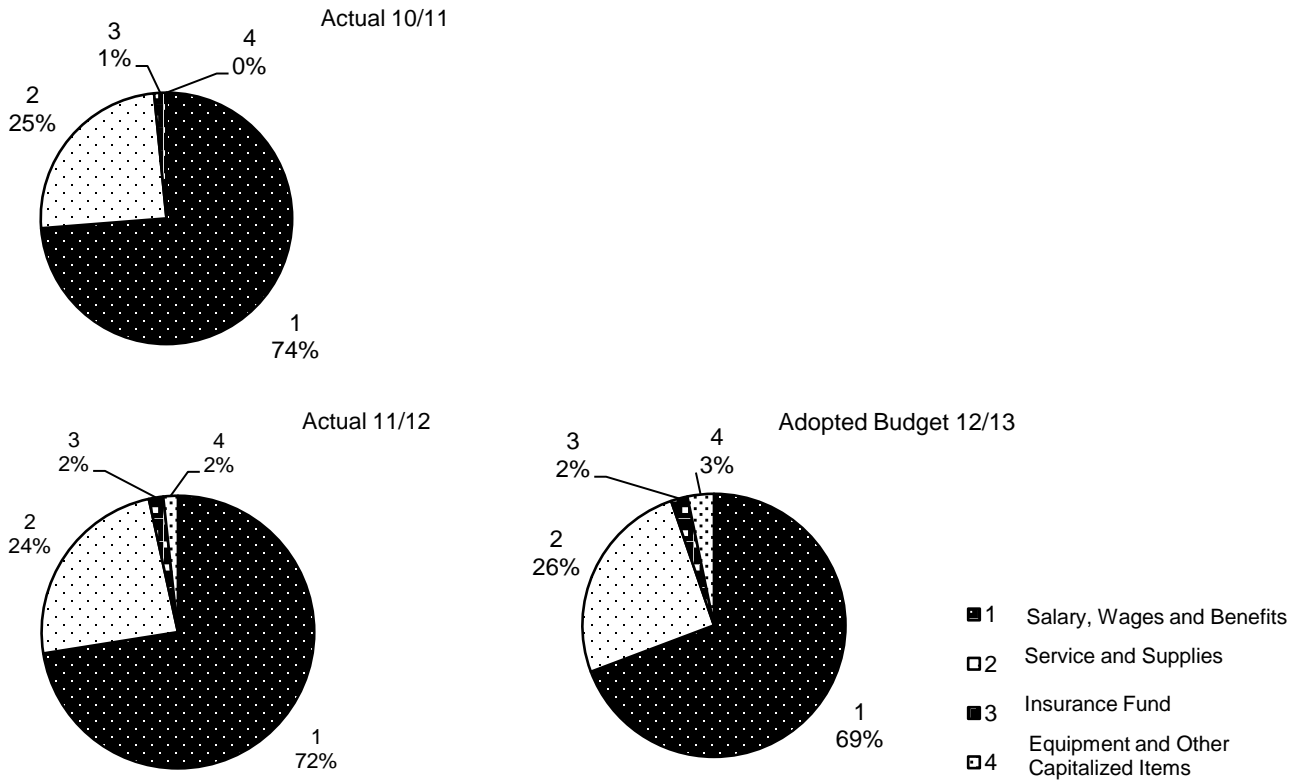
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Head Count	Actual&Encumb FY 2011/2012	Head Count	Adopted Budget FY 2012/2013	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	\$ 67,310	2/3	\$ 76,957	2/3	\$ 81,527	2/3
Golf Course Supervisor	51,905	1/3	57,488	2/3	59,653	2/3
Senior Golf Course Caretaker	-		-		-	
Golf Course Caretakers	263,424	5	278,733	5	293,205	5
Equipment Mechanic	39,228	2/3	39,228	2/3	40,796	2/3
Golf Course Coordinator	53,076	1	54,000	1	54,672	1
Capital Project Direct Labor Cost	-		(1,205)		-	
Total Full Time Salaries	\$ 474,943	8	\$ 505,201	8	\$ 529,853	8
Overtime Pay	\$ 960		\$ 1,615		\$ 8,100	
Vacation In Lieu Pay	\$ 13,931		\$ 22,055		\$ 16,000	
Holiday Pay	\$ 10,976		\$ 11,005		\$ 9,800	
Wages - Hourly						
Greenskeepers & Watermen	\$ 69,444		\$ 71,304		\$ 75,000	
Driving Range	67,484		68,317		80,000	
Starter/Pro Shop	48,716		48,478		60,000	
Equipment Mechanic	15,326		14,707		18,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 200,970		\$ 202,807		\$ 233,000	
District Overhead						
Business Department Staff Overhead Allocation	\$ 157,011		\$ 153,264		\$ 153,197	
Park Department Staff Overhead Allocation	39,227		39,228		39,227	
Total District Overhead	\$ 196,238		\$ 192,492		\$ 192,424	
Enterprise Instructors	-		-		-	
Total Salaries and Wages	\$ 898,019		\$ 935,174		\$ 989,177	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Assistance Program	424		347		500	
Employee Group Insurance	162,724		175,603		187,000	
Long Term Disability	6,614		2,833		3,000	
Post Employment Health Plan	3,750		4,191		4,000	
Retiree Group Insurance	40,917		42,647		44,000	
Retirement Reserve	64,441		95,117		87,000	
Retirement Pickup	43,788		43,739		34,000	
Social Security	62,336		66,074		65,000	
State Unemployment Insurance	1,164		599		2,000	
Workers' Compensation	88,441		72,190		75,000	
Capital Project Direct Labor Cost	-		(802)		-	
Total Employee Benefits	\$ 474,599		\$ 502,538		\$ 501,500	
Total Salaries, Wages and Employee Benefits	\$ 1,372,618		\$ 1,437,712		\$ 1,490,677	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
Services and Supplies			
Advertising & Dist. Resources	\$ 27,552	\$ 5,944	\$ 10,000
Bank Charges		1,021	1,500
Clothing/Personal Supplies	2,519	1,673	4,000
Communications	9,806	8,703	10,500
Conference Expense	519	75	-
Credit Card Charges and Fees	17,504	21,815	28,000
Driving Range Supplies	9,095	8,053	10,500
Education/Staff Training	140	435	500
Electricity	44,526	51,189	55,000
Exp. with Donation Money	5,611	8,398	-
Gardening Supplies	59,919	51,086	61,000
Gasoline/Operation of Vehicle and Equip.	30,114	33,029	26,000
Golf Course Supplies	8,291	4,990	8,000
Household Expenses	14,242	14,093	17,000
Membership/Dues/Publications	1,685	1,865	500
Mileage/Travel	5,569	5,984	5,750
Miscellaneous Expenses	-	-	-
Natural Gas/Butane	1,678	1,289	3,000
Non-Cap Computer Equipments	-	372	1,000
Office Expense	2,417	1,398	3,000
Permit	843	1,808	850
Pro Shop Resale Purchase	36,298	48,335	39,000
Professional Services	260	1,917	4,100
Rents/Leases - Buildings/Grounds	145,714	159,995	161,000
Rents/Leases - Equipment	9,593	8,962	12,000
Repair/Maintenance - Buildings/Grounds	64,456	71,817	91,000
Repair/Maintenance - Equipment	30,560	32,228	38,300
Repair/Maintenance - Special Projects			
Repair/Maintenance - Vehicles	605	-	500
Rubbish Disposal	11,263	11,566	15,000
Small Tools/Instruments	869	13,121	8,000
Theft Loss	-	-	1,000
Water	56,809	64,332	68,000
Total Services and Supplies	\$ 598,457	\$ 635,492	\$ 684,000
Internal Service Fund - Insurance	\$ 31,366	\$ 34,585	\$ 48,000
Equipment and Other Capitalized Items	26,206	\$ 34,002	\$ 55,000
Total Skywest Golf Course Expenditures and Encumbrances	\$ 2,028,647	\$ 2,141,791	\$ 2,277,677

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
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 2010/11 to the Adopted Budget of FY 2012/13.

In the FY 2012/13 Adopted Budget:

The total Operating Budget is \$1,080,444, an increase of \$119,977 or 12.49% of the FY 2011/12 Actual. Salary, wages and benefits is to be \$748,344, an increase of \$52,065 or 7.48% of the FY 2011/12 Actual. Service and supplies is \$275,100, an increase of \$43,847 or 18.96% of the FY 2011/12 Actual. Internal Service Fund - Insurance is \$22,000, an increase of \$5,629 from the FY 2011/12 Actual. Equipment and other capitalized items is \$35,000, a 111.3% increase of the FY 2011/12 Actual.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2010/2011</u>	<u>Actual&Encumb FY 2011/2012</u>	<u>Adopted Budget FY 2012/2013</u>
Salaries, Wages and Employee Benefits	693,249	696,279	748,344
Services and Supplies	231,941	231,253	275,100
Internal Service Fund-Insurance	14,799	16,371	22,000
Equipment and Other Capitalized Items	-	16,564	35,000
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	<u>\$ 939,988</u>	<u>\$ 960,467</u>	<u>\$ 1,080,444</u>

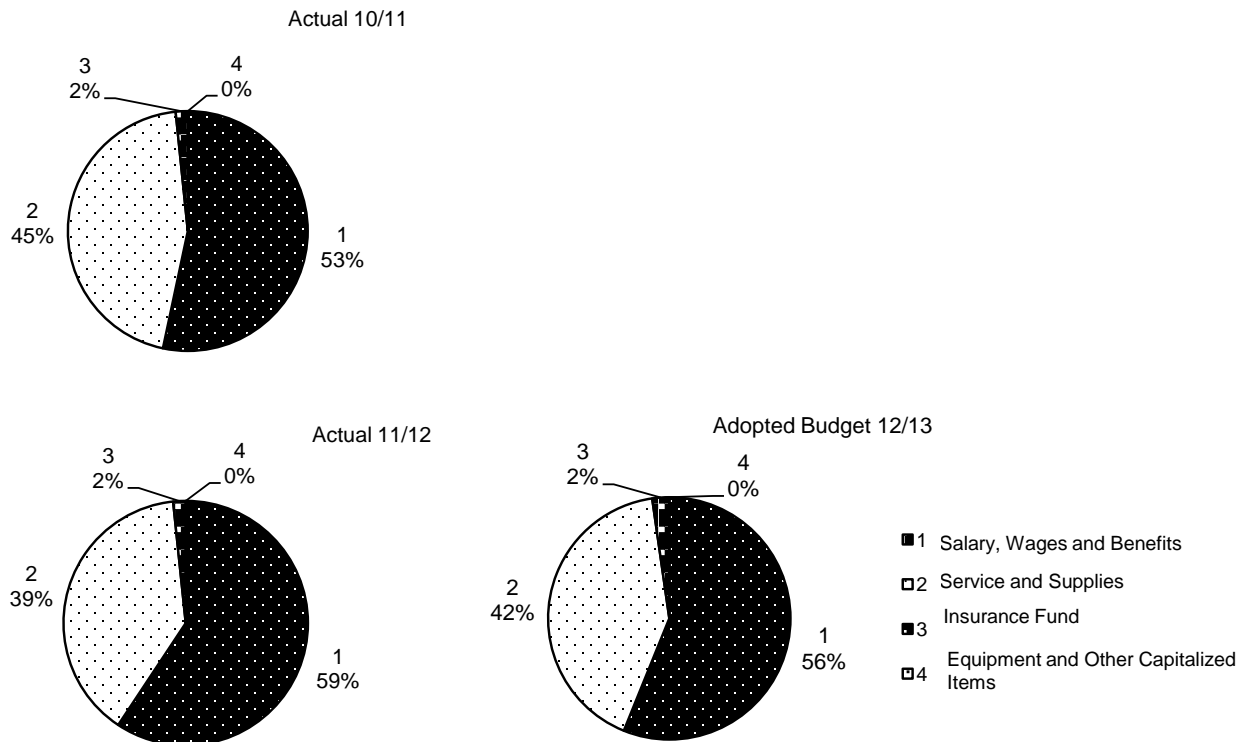
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Head Count	Actual&Encumb FY 2011/2012	Head Count	Adopted Budget FY 2012/2013	Head Count
Salaries, Wages and Employee Benefits						
Salaries - Full Time						
Manager of Golf Course Operations	\$ 35,141	1/3	\$ 37,904	1/3	\$ 40,155	1/3
Golf Course Supervisor	27,058	1/3	26,884	1/3	30,731	1/3
Senior Golf Course Caretaker	63,936	1	65,049	1	65,856	1
Golf Course Caretakers	107,191	2	113,511	2	118,410	2
Equipment Mechanic	19,320	1/3	19,320	1/3	20,094	1/3
Golf Course Coordinator	53,076	1	54,000	1	54,672	1
Capital Project Direct Labor Cost	-		-		-	
Total Full Time Salaries	\$ 305,722	5	\$ 316,668	5	\$ 329,918	5
Overtime Pay	\$ 5,354		\$ -		\$ 5,200	
Vacation In Lieu Pay	\$ 4,320		\$ 5,269		\$ 10,000	
Holiday Pay	\$ 5,911		\$ 6,276		\$ 8,200	
Wages - Hourly						
Greenskeepers & Watermen	\$ 28,134		\$ 26,244		\$ 40,000	
Driving Range	-		-		-	
Starter/Pro Shop	68,729		72,539		70,000	
Equipment Mechanic	2,610		2,096		3,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 99,473		\$ 100,879		\$ 113,000	
District Overhead						
Business Department Staff Overhead Alloc	\$ 77,334		\$ 75,492		\$ 75,455	
Park Department Staff Overhead Allocation	19,321		19,320		19,321	
Total District Overhead	\$ 96,655		\$ 94,812		\$ 94,776	
Enterprise Instructors	-		-		-	
Total Salaries and Wages	\$ 517,436		\$ 523,904		\$ 561,094	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ 3,180		\$ 3,665		\$ 4,000	
Employee Assistance Program	199		154		250	
Employee Group Insurance	47,361		47,904		55,000	
Long Term Disability	2,862		1,183		2,000	
Post Employment Health Plan	-		-		-	
Retiree Group Insurance	11,303		12,983		14,000	
Retirement Reserve	26,423		37,459		37,000	
Retirement Pickup	17,966		17,035		14,000	
Social Security	26,642		26,685		29,000	
State Unemployment Insurance	-		-		2,000	
Workers' Compensation	39,877		25,307		30,000	
Capital Project Direct Labor Cost	-		-		-	
Total Employee Benefits	\$ 175,813		\$ 172,375		\$ 187,250	
Total Salaries, Wages and Employee Benefits	\$ 693,248		\$ 696,279		\$ 748,344	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
Services and Supplies			
Advertising & Dist. Resources	\$ 5,785	\$ 1,086	\$ 5,000
Bank Charges	-	1,023	1,500
Clothing/Personal Supplies	979	1,063	1,700
Communications	4,025	4,057	5,000
Conference Expense	-	-	-
Credit Card Charges and Fees	8,160	10,026	13,000
Education/Staff Training	160	80	500
Electricity	57,893	67,132	70,000
Exp. with Donation Money	566	1,577	-
Gardening Supplies	24,424	24,378	22,000
Gasoline/Operation of Vehicle and Equip.	9,329	8,269	8,500
Golf Course Supplies	4,199	3,651	5,200
Household Expenses	2,173	2,538	3,500
Membership/Dues/Publications	40	275	300
Mileage/Travel	-	-	500
Miscellaneous Expenditure	-	-	-
Natural Gas/Butane	3,153	4,005	4,500
Non-Cap Computer Equipments	-	456	-
Office Expense	2,841	2,145	2,000
Permit	-	534	-
Pro Shop Resale Purchase	19,752	25,482	26,000
Professional Services	100	1,715	1,000
Rents/Leases - Buildings/Grounds	-	-	-
Rents/Leases - Equipment	3,025	3,025	4,000
Repair/Maintenance - Buildings/Grounds	36,592	27,498	38,400
Repair/Maintenance - Equipment	17,262	21,788	25,000
Repair/Maintenance - Special Projects	15,316	-	15,000
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	10,640	13,676	11,000
Small Tools/Instruments	372	2,090	3,000
Theft/Loss	-	-	1,000
Water	5,155	3,685	7,000
Total Services and Supplies	\$ 231,941	\$ 231,253	\$ 275,100
Internal Service Fund - Insurance	\$ 14,799	\$ 16,371	\$ 22,000
Equipment and Other Capitalized Items	-	\$ 16,564	\$ 35,000
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	\$ 939,988	\$ 960,467	\$ 1,080,444

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
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 2010/11 to the Adopted Budget of FY 2012/13.

In the FY 2012/13 Adopted Budget:

- Total Operating Budget is \$309,456, an increase of \$11,189 or 3.75% of the FY 2011/12 Actual.
- Salary, wages and benefits is to be \$173,700, a \$3,234 decrease or 1.83% from the FY2011/12 Actual.
- Service and Supplies is \$128,756, an increase of \$12,340 or 10.6% of the FY2011/12 Actual.
- Internal Service Fund is \$7,000, a \$2,084 increase from the FY 2011/12 Actual.
- No equipment and other capitalized items expenditure is budgeted for FY 2012/13.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
SUMMARY OF EXPENDITURES**

	<u>Actual&Encumb FY 2010/2011</u>	<u>Actual&Encumb FY 2011/2012</u>	<u>Adopted Budget FY 2012/2013</u>
Salaries, Wages and Employee Benefits	174,893	176,934	173,700
Services and Supplies	147,714	116,416	128,756
Internal Service Fund-Insurance	5,314	4,916	7,000
Equipment and Other Capitalized Items	-	-	-
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	<u>\$ 327,921</u>	<u>\$ 298,267</u>	<u>\$ 309,456</u>

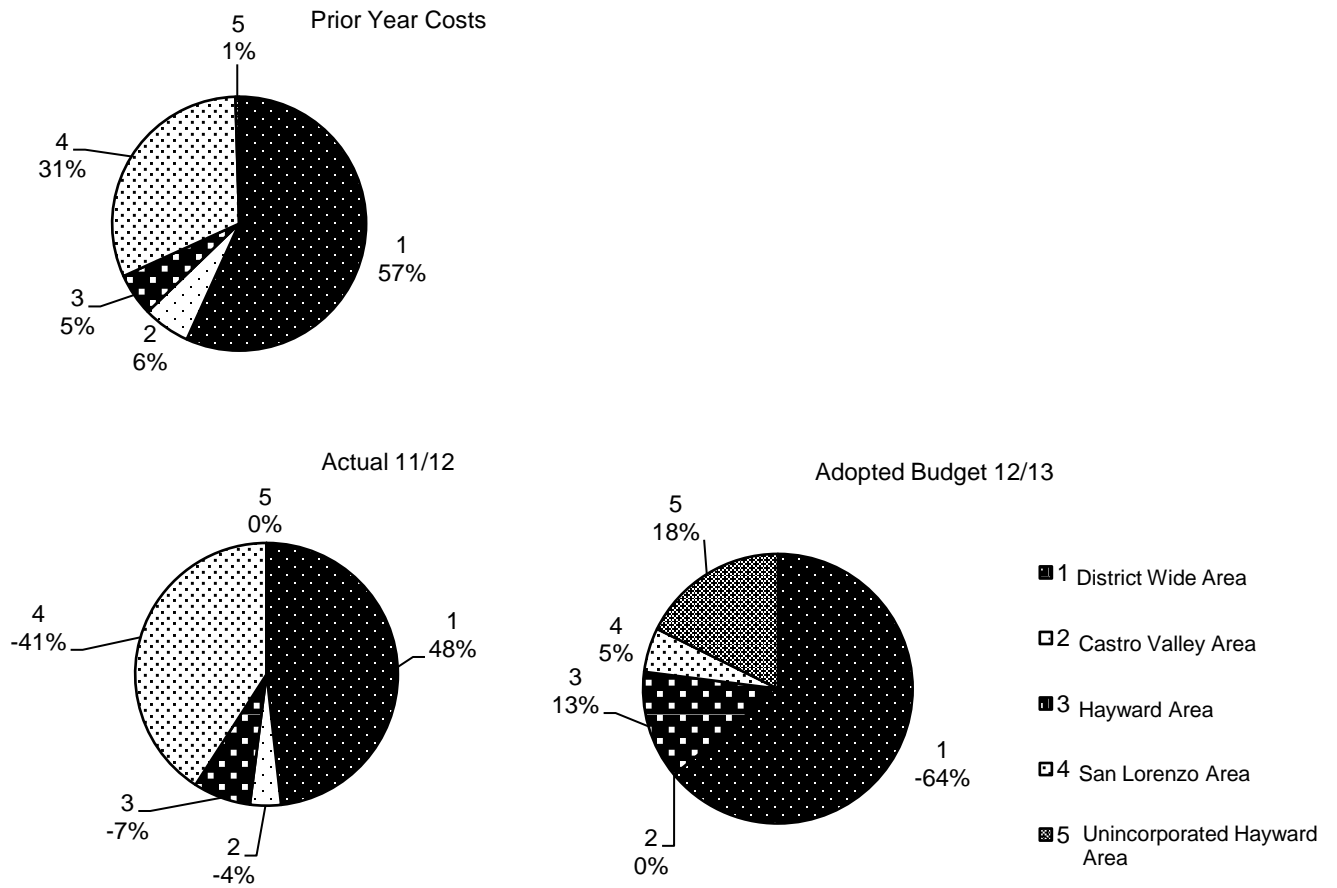
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY 2010/2011	Head Count	Actual&Encumb FY 2011/2012	Head Count	Adopted Budget FY 2012/2013	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	\$ 451		\$ 22		\$ 1,900	
Vacation In Lieu Pay	\$ -		\$ 304		\$ 300	
Holiday Pay	\$ 5,555		\$ 5,448		\$ 3,500	
Wages - Hourly						
Greenskeepers & Watermen	\$ 24,850		\$ 25,536		\$ 24,000	
Driving Range	95,690		103,007		95,000	
Starter/Pro Shop	-		-		-	
Equipment Mechanic	5,467		4,458		3,000	
Capital Project Direct Labor Cost	-		-		-	
Total Hourly Wages	\$ 126,008		\$ 133,001		\$ 122,000	
District Overhead						
Business Department Staff Overhead Allocation	-		-		-	
Park Department Staff Overhead Allocation	-		-		-	
Total District Overhead	-		-		-	
Enterprise Instructors	\$ 21,934		\$ 23,393		\$ 27,000	
Total Salaries and Wages	\$ 153,948		\$ 162,168		\$ 154,700	
Employee Benefits						
Deferred Compensation In Lieu of Medical	\$ -		\$ -		\$ -	
Employee Assistance Program	-		-		-	
Employee Group Insurance	-		-		-	
Long Term Disability	-		-		-	
Post Employment Health Plan	-		-		-	
Retirement Reserve	-		-		-	
Retirement Pickup	-		-		-	
Social Security	7,639		7,528		8,000	
State Unemployment Insurance	-		-		-	
Workers' Compensation	13,306		7,239		11,000	
Capital Project Direct Labor Cost	-		-		-	
Total Employee Benefits	\$ 20,945		\$ 14,767		\$ 19,000	
Total Salaries, Wages and Employee Benefits	\$ 174,893		\$ 176,934		\$ 173,700	

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

	<u>Actual&Encumb FY 2010/2011</u>	<u>Actual&Encumb FY 2011/2012</u>	<u>Adopted Budget FY 2012/2013</u>
Services and Supplies			
Advertising & Dist. Resources	\$ 4,887	\$ 1,086	\$ 5,000
Bank Charges		1,023	1,500
Clothing/Personal Supplies	761	1,000	1,000
Communications	2,292	2,472	3,000
Conference Expense			
Credit Card Charges and Fees	5,463	7,411	8,000
Driving Range Supplies	39,521	32,018	32,000
Education/Staff Training			
Electricity	-	-	-
Exp. with Donation Money			
Gardening Supplies	-	2,719	3,000
Gasoline/Operation of Vehicle and Equip.	-	-	-
Golf Course Supplies	1,003	924	3,000
Household Expenses	-	2,683	1,500
Membership/Dues/Publications	-	-	100
Mileage/Travel			
Miscellaneous Expenses	-	-	-
Natural Gas/Butane	-	-	-
Non-Cap Computer Equipments		307	-
Office Expense	2,513	2,909	2,000
Pro Shop Resale Purchase	33,532	49,104	41,156
Professional Services	995	2,710	2,000
Rents/Leases - Buildings/Grounds			
Rents/Leases - Equipment	-	-	2,500
Repair/Maintenance - Buildings/Grounds	8,116	7,766	16,000
Repair/Maintenance - Equipment	1,101	1,041	3,000
Repair/Maintenance - Special Projects	46,865	-	-
Repair/Maintenance - Vehicles	-	-	500
Rubbish Disposal	-	-	-
Small Tools/Instruments	665	1,243	2,500
Theft/Loss	-	-	1,000
Water	-	-	-
Total Services and Supplies	\$ 147,714	\$ 116,416	\$ 128,756
Internal Service Fund - Insurance	\$ 5,314	\$ 4,916	\$ 7,000
Equipment and Other Capitalized Items	-	\$ -	\$ -
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	\$ 327,921	\$ 298,267	\$ 309,456

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
CAPITAL OUTLAY EXPENDITURES AND ENCUMBRANCES BY AREA**



This chart indicates the total Capital Outlay expenditures and encumbrances from the Actuals of FY 2010/11 to the FY 2012/13 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 2012/13 Adopted Budget, total net capital outlay expenditure is <\$316,174>.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
CURRENT YEAR CAPITAL OUTLAY FUND
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2010/2011	Actual&Encumb FY 2011/2012	Adopted Budget FY 2012/2013
<u>Current Year Income</u>			
Transfer from General Fund	\$ 2,731,663	\$ (452,802)	\$ (316,174)
Donations			-
Interest Income		0	
City of Hayward Grant		193,000	125,000
Alameda County Grant	478,361		
State Grant including Measure WW		369,140	220,000
Other Agency Grant		75,000	
Disaster Recovery	6,594	8,113	714,000
Alameda County Redevelopment Fund	5,000		
City of Hayward Redevelopment Fund			
City of Hayward Land Dedication In Lieu Fees	31,654	465,908	1,826,746
Alameda County Land Dedication In Lieu Fees	897,483	117,110	169,126
Others	10,100		
Total Current Year Income	\$ 4,160,855	\$ 775,468	\$ 2,738,698
<u>Prior Year Funding Brought Forward</u>			
Capital Outlay Fund Reserve		\$ 57,225	
Park Maintenance Assessment Projects	-		
Audit Adjustment on Revenue Accruals	-	1,804,698	
Total Prior Year Fund Brought Forward	\$ -	\$ 1,861,923	\$ -
Total Income	\$ 4,160,855	\$ 2,637,391	\$ 2,738,698
<u>Current Year Expenditure and Encumbrances</u>			
Capital Project Fund	\$ 4,160,855	\$ 2,637,391	\$ 2,738,698
Park Maintenance Assessment Fund Interest Encumbrance			
Promissory Note Redemption Fund Interest Encumbrance			
Total Current Year Expenditure and Encumbrances	\$ 4,160,855	\$ 2,637,391	\$ 2,738,698

HAYWARD AREA RECREATION AND PARK DISTRICT ADOPTED BUDGET 2012/2013

CURRENT YEAR CAPITAL OUTLAY FUND

EXPLANATION OF PROJECT EXPENDITURES

F/Y 2011/12 Adopted Budget	\$	2,166,189
F/Y 2011/12 Actual and Encumbrance	\$	2,637,391
F/Y 2012/13 Adopted Budget	\$	2,738,698

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 2011/12 Actual and Encumbrance reflects an increase of \$471,202 from the FY 2011/12 Adopted Budget. It was mainly due to most FY 2011/12 projects incurred more or did not have budgeted expenditures in the FY 2011/12 Adopted Budget. Some of the differences are attributed to expenditures incurred in prior years and some are corrected in the FY 2011/12 Revised Budget.

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 the 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 Fence
- Shoreline Property Mitigation SFO
- Shoreline Property Levee Repair and Tidal Gate
- Eden Greenway Offleash Area
- Hayward Senior Center Kitchen ADA Upgrade
- Skywest Teaching Center Master Plan
- Shoreline Nature Center Wetland Habitat Room Renovation
- San Lorenzo Community Park Master Plan
- Russ Park Restroom Replacement

Projects completed in the FY 2011/12 included:

- East Avenue Park Stage
- Holland Park Land Cleanup

- Shoreline Property Bridge Retrofit
 - Castro Valley Community Center Parking Lot
 - Southgate Community Center Restroom ADA
 - Jack Holland Sr. Park Development
 - Silver Star Veterans Park
 - Mission Hills Restaurant Improvement
 - Skywest Golf Course Reconstruction Putting Green #4
 - Via Toledo Property Land Cleanup & Security
 - Sulphur Creek Nature Center Owl Camera
 - Skywest Golf Course #16 Pond Expansion
3. The FY 2012/13 Adopted Budget is expected to be \$2,738,698 reflecting an increase of \$101,307. Of the budgeted capital outlay expenditures, we expected \$3,054,872 to be funded by grants, in-lieu fees, etc. from others with the overage of \$316,174 to backfill the District's General Fund. 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 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 2012/2013
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	\$ 1,753,000	\$ 1,029,516	\$ (723,484)
Castro Valley Area	-	-	-
Hayward Area	912,746	1,060,000	147,254
San Lorenzo Area	389,126	449,183	60,057
Unincorporated Hayward Area	-	200,000	200,000
TOTAL CAPITAL PROJECTS	<u>\$ 3,054,872</u>	<u>\$ 2,738,698</u>	<u>\$ (316,174)</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT**

	Prior Year Balance				Actuals FY 2011/2012				Revised Budget FY 2011/2012			Adopted Budget FY 2012/2013		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Payment	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		\$ 1,525,000		\$ 1,525,000		\$ 165,000		\$ 165,000		\$ 165,000	\$ 165,000		\$ 170,000	\$ 170,000
>MHH Golf Course Interest (1)		1,432,498		1,432,498		62,375		62,375		62,375	62,375		54,000	54,000
>MHH Driving Range Principal		399,557		399,557		49,256		49,256		49,260	49,260		51,502	51,502
>MHH Driving Range Interest		301,810		301,810		7,660		7,660		7,662	7,662		5,420	5,420
Textron Golf Vehicle Capital Lease (2)														
>Skywest Principal		368,436		368,436		49,595		49,595		55,208	55,208		58,439	58,439
>Skywest Interest		78,838		78,838		14,804		14,804		15,478	15,478		12,248	12,248
>Skywest-Sales Tax		2,297		2,297		6,171		6,171		6,185	6,185		6,185	6,185
>MHH Golf Course Principal		66,895		66,895		9,033		9,033		10,062	10,062		10,651	10,651
>MHH Golf Course Interest		14,444		14,444		2,681		2,681		2,808	2,808		2,219	2,219
>MHH Golf-Sales Tax		418		418		1,118		1,118		1,126	1,126		1,126	1,126
>MHH Driving Range Principal		23,711		23,711		2,901		2,901		3,207	3,207		3,394	3,394
>MHH Driving Range Interest		3,866		3,866		814		814		855	855		667	667
>MHH Driving Range-Sales Tax		131		131		350		350		355	355		355	355
18 Vehicle Capital Lease (3)														
>Principal		130,739		130,739		58,584		58,584		56,395	56,395		26,199	26,199
>Interest		63,782		63,782		16,631		16,631		16,097	16,097		4,270	4,270
>Maintenance & Sales/Use Tax		44,119		44,119		16,190		16,190		15,611	15,611		6,721	6,721
13 Vehicle Capital Lease														
>Principal		23,963		23,963		42,849		42,849		42,909	42,909		46,612	46,612
>Interest		14,637		14,637		22,207		22,207		22,211	22,211		18,508	18,508
>Maintenance & Sales/Use Tax		8,812		8,812		13,698		13,698		13,756	13,756		14,407	14,407
14 Vehicle Capital Lease														
>Principal						1,522		1,522		2,876	2,876		28,744	28,744
>Interest						1,277		1,277		930	930		14,709	14,709
>Maintenance & Sales/Use Tax						680		680		847	847		10,102	10,102
7 Vehicle Capital Lease														
>Principal													31,680	31,680
>Interest													8,834	8,834
>Maintenance & Sales/Use Tax													7,524	7,524
Adobe Park Fence													15,000	15,000
Greenbelt Trails														
>Phase II of Ward Creek Trail, Memorial and East Ave Trail	22,751	32,881	43	10,173	8,113	61,316	32	53,235	94,000	94,000	-	82,000		(82,000)
>Memorial Park	64,737	47,091	1	(17,646)		55,420	86,514	141,934	184,000	134,000	(50,000)	160,000	70,000	(90,000)
>Remaining Balance			19	19										
Hayward Senior Center														
>Kitchen ADA Upgrade						272,660	309,486	582,146	570,000	570,000	-	509,000		(509,000)
Kennedy Park Master Plan												110,000	110,000	-

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				Actuals FY 2011/2012				Revised Budget FY 2011/2012			Adopted Budget FY 2012/2013		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Payment	Encumb.	Net Project Cost Plus Encumb.	Projected Revenue	Projected Expenditure	Projected Net Project Cost	Projected Revenue	Projected Exp	Projected Net Project Cost
Mission Hills of Hayward Golf Course														
>Restaurant Improvement						3,765		3,765						
Shoreline Nature Center														
>Wetland Habitat Room Renovation						1,800	2,700	4,500		5,000	5,000		15,000	15,000
Shoreline Property														
> Levee Repair	14,636	11,709	(34)	(2,961)	486,738	2	486,740	472,000	530,000	58,000	472,000		(472,000)	
> Bridge Retrofit	123,313	123,236		(76)										
Shoreline Property														
>SFO Mitigation	170,180	114,134		(56,046)	51,400	2	51,402							
Skywest Cart Barn Electrical Upgrade		29,063		29,063										
Skywest Golf Course In Lieu Fee	331,700			(331,700)								83,000		(83,000)
Skywest Golf Course-Renovate #4 Green					112,194		112,194		112,000	112,000	112,000			(112,000)
Skywest #16 Pond Expansion					8,537		8,537							
Skywest Teaching Center Master Plan					6,985	6,515	13,500		13,000	13,000				
Skywest Golf Course-Cart Path Renovation												225,000	225,000	-
Sulphur Creek Nature Center														
>Owl Camera		9,673	1	9,674	1,583		1,583			-				
Total District Wide Area	727,317	4,871,738	29	\$ 4,144,451	8,113	1,607,791	405,251	\$ 2,004,929	\$ 1,320,000	\$ 2,009,212	\$ 689,212	\$ 1,753,000	\$ 1,029,516	\$ (723,484)

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				Actuals FY 2011/2012				Revised Budget FY 2011/2012			Adopted Budget FY 2012/2013		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Payment	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		\$ 438,595	\$ 44	\$ 438,638	\$ 167,109	\$ 9,514		\$ (157,595)	\$ 165,000	\$ 7,000	\$ (158,000)			
Total Castro Valley Area	\$ -	\$ 438,595	\$ 44	\$ 438,638	\$ 167,109	\$ 9,514	\$ -	\$ (157,595)	\$ 165,000	\$ 7,000	\$ (158,000)	\$ -	\$ -	\$ -

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				Actuals FY 2011/2012				Revised Budget FY 2011/2012			Adopted Budget FY 2012/2013		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Payment	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		\$ 75,456	\$ -	\$ 75,456	\$ 75,457		\$ -	\$ (75,457)	\$ 75,000		\$ (75,000)			
>Phase XII Irrigation Renovation												\$ 100,000	\$ 100,000	\$ -
Eden Greenway Off Leash Area						72,287		72,287	75,000	75,000	-	75,000		(75,000)
La Vista Quarry Park		5,510		5,510										
Russ Park														
>Restroom Replacement						263	4,025	4,288	10,000	10,000	-	220,000	210,000	(10,000)
Silver Star Veterans Park														
>Bocce Court Renovation						17,745		17,745	18,000	18,000	-	17,746		(17,746)
Sorensdale Kitchen Upgrade												500,000	500,000	-
Southgate Community Center														
>ADA Upgrades		144,556	1	144,556	165,779	20,973		(144,806)	220,000	-	(220,000)			
Southgate Community Park														
>Pathway		55,250		55,250	55,000			(55,000)			-			
Weekes Community Center														
>Restroom ADA Upgrade	111,780	225,221	0	113,441	113,454			(113,454)	113,000		(113,000)			
>Fire Alarm		2,613		2,613										
>Roof Replacement													250,000	250,000
Total Hayward Area	\$ 111,780	\$ 508,605	\$ 1	\$ 396,826	\$ 409,690	\$ 111,268	\$ 4,025	\$ (294,397)	\$ 511,000	\$ 103,000	\$ (408,000)	\$ 912,746	\$ 1,060,000	\$ 147,254

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				Actuals FY 2011/2012				Revised Budget FY 2011/2012			Adopted Budget FY 2012/2013		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Payment	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														
Bohannon Playfield BMX Project	\$ 5,000			\$ (5,000)										
Del Rey Park Play Area Upgrade													\$ 35,000	\$ 35,000
Edendale Park														
>Improvement		77,051	0	77,051										
Fairmont Terrace Park														
>Land Acquisition		319,621		319,621	319,621			\$ (319,621)				40,000	40,000	-
>Master Plan														
Jack Holland Sr. Park														
>Land Cleanup	411,700	508,975	35	97,310		6,381		6,381						
>Park Development	1,331,223	2,292,378	7	961,162	1,118,200	65,603		(1,052,597)	\$ 180,000	\$ 140,000	\$ (40,000)			
>Fence			(34)	(34)		18,769		18,769						
Meek Park														
>Meek Park West Terrace/Park Develop	125,000	812,263	10	687,273	760,999	128,293		(632,706)	132,000	13,000	(119,000)			
San Lorenzo Community Park														
>Restroom Replacement												220,000	220,000	-
>Master Plan						22,308	67,692	90,000	90,000	90,000	-	90,000		(90,000)
Via Toledo-Land Acquisition Loan														
>Principal		78,355		78,355		114,479		114,479		93,803	93,803		125,255	125,255
>Interest		34,226		34,226		36,650		36,650		28,053	28,053		28,927	28,927
Via Toledo-Land Cleanup and Security		34,624		34,624		39,124	1	39,125	40,000	40,000	-	39,126		(39,126)
Total San Lorenzo Area	\$ 1,872,923	\$ 4,157,493	\$ 18	\$ 2,284,589	\$ 2,198,820	\$ 431,607	\$ 67,693	\$ (1,699,520)	\$ 442,000	\$ 404,856	\$ (37,144)	\$ 389,126	\$ 449,183	\$ 60,057

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2012/2013
CAPITAL OUTLAY FUND COMPARISON (in \$)
DETAILS BY AREA BY PROJECT

	Prior Year Balance				Actuals FY 2011/2012				Revised Budget FY 2011/2012			Adopted Budget FY 2012/2013		
	Revenue	Exp	Encumb.	Net Project Cost Plus Encumb.	Revenue	Payment	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														
Cherryland Park Off Leash Area													\$ 200,000	\$ 200,000
East Avenue Park														
>Amphitheatre Stage		\$ 34,629		\$ 34,629		\$ 242		\$ 242						
Total Unincorporated Hayward Area	\$ -	\$ 34,629	\$ -	\$ 34,629	\$ -	\$ 242	\$ -	\$ 242	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
Total Capital Outlay	\$ 2,712,020	\$ 10,011,060	\$ 92	\$ 7,299,133	\$ 2,783,732	\$ 2,160,422	\$ 476,969	\$ (146,341)	\$ 2,438,000	\$ 2,524,068	\$ 86,068	\$ 3,054,872	\$ 2,738,698	\$ (316,174)

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

(2) Two old capital lease contract for Golf vehicles ended in FY08 and March 2011 . New contract started in April 2011. Balloon payments for the old contract are waived and not included in the payments.

(3) 14 of the 18 Enterprise vehicles were/will be returned in May 2012 and FY 2013.

PRIOR YEAR CAPITAL PROJECT FUND RESERVED LISTING AS OF JUNE 30, 2012

<u>PO Number/Money Reserved</u>	<u>Capital Project Description</u>	<u>Amount</u>
Reserved	FEMA Funding Reserved	6,647.71
	Hayward Shoreline San Francisco International Airport Mitigation	\$6,647.71
Reserved	FEMA Fund Balance Reserved (4-044A)	\$9,161.55
Reserved	FEMA Fund Balance Reserved (4-044B)	(\$922.20)
Reserved	FEMA Fund Balance Reserved (4-044D)	\$1,418.55
	Greenbelt Trails Project	\$9,657.90
Reserved	Bohannon Play Field BMX Funding	\$5,000.00
Reserved	Skywest Golf Course Prior Year In-Lieu Fee Reserved	\$77,580.24
	Total Pror Year Capital Project Fund Reserved	<u>\$98,885.85</u>