



**Adopted Budget
2018/2019
July 1, 2018 – June 30, 2019**

Hayward Area Recreation and Park District

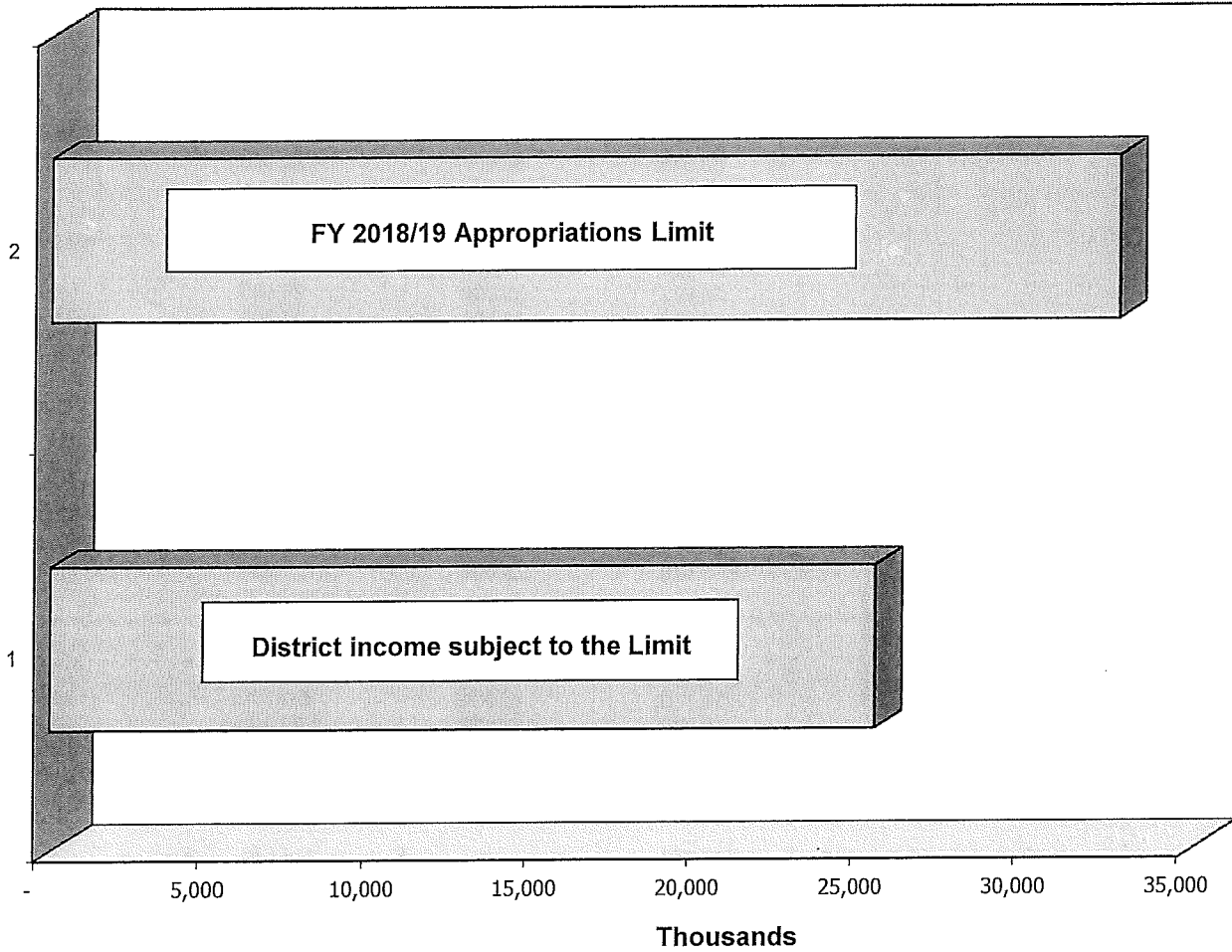
**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED OPERATING BUDGET 2017/2018
TABLE OF CONTENTS**

TABLE OF CONTENTS.....	1
<u>OPERATING BUDGET</u>	
• Summary of Income and Expenditures	2
• Comparison of Appropriations Limit Graph	3
• Sources of Income	4-5
• Operating Expenditures and Encumbrances Summary by Department.....	6
• Comparison of Expenditures	7-8
BUSINESS DEPARTMENT	
• Summary of Expenditures	B9
• Object of Expenditures	B10-B11
PARK DEPARTMENT	
• Summary of Expenditures	P12
• Object of Expenditures	P13-P14
RECREATION DEPARTMENT	
• Summary of Expenditures	R15
• Object of Expenditures	R16-R18
GOLF DEPARTMENT	
• Summary of Expenditures	G19
SKYWEST GOLF COURSE	
• Summary of Expenditures	S20
• Object of Expenditures	S21-S22
MISSION HILLS OF HAYWARD GOLF COURSE	
• Summary of Expenditures	M23
• Object of Expenditures	M24-M25
MISSION HILLS OF HAYWARD DRIVING RANGE	
• Summary of Expenditures	MD26
• Object of Expenditures	MD27-MD28

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
OPERATING BUDGET
SUMMARY OF INCOME AND EXPENDITURES**

	Actual&Encumb FY 2016/2017	Adopted Budget FY 2017/2018	Year-end Projection FY 2017/2018	Adopted Budget FY 2018/19
Operating Income				
Tax Revenue	\$ 19,186,226	\$ 19,689,158	\$ 20,945,500	\$ 21,986,935
Special Assessment Tax Revenue	3,417,180	3,410,000	3,450,500	3,450,500
Alameda Co. Grant/Volunteer Coord.	75,640	94,000	55,400	68,500
Other Operating Grants	102,163	1,000	104,800	1,000
Unrealized Gain/<Loss> on Investment	11,300	-	10,226	-
Concessions	7,350	7,350	7,350	7,350
Kennedy Amusement Park	416,760	408,600	363,000	67,900
Total Other Park Operations	348,239	284,000	221,900	279,000
Donation, Private Contributions	142,776	-	114,658	-
Interest	33,385	27,010	53,500	53,500
Program Registrations & Admission	3,916,953	3,879,970	3,737,300	4,184,007
Golf Income	2,174,946	2,148,453	2,273,389	2,279,309
Swim Centers	765,379	792,144	750,116	838,150
Use of Equipment and Facilities	519,695	515,500	546,900	545,900
Contractual Rent/Leases - Building & Grounds	308,268	308,241	383,425	379,792
Miscellaneous	149,036	20,505	36,732	34,450
Total Operating Income	\$ 31,575,297	\$ 31,585,931	\$ 33,054,696	\$ 34,176,293
Operating Expenditures and Encumbrances (1)				
Salary, Wages & Benefits	20,001,663	20,623,081	21,390,701	22,165,268
Services and Supplies	8,235,066	7,856,386	8,291,830	9,297,936
Internal Service Fund-Insurance	515,959	500,477	594,875	654,362
Equipment and Other Capitalized Items	121,889	469,850	273,444	405,904
Other Postemployment Benefit (OPEB) Funding	691,445	700,000	706,115	714,148
Operating Contingency		300,000		330,000
Total Operating Expenditures, Encumbrances, and Contingency	\$ 29,566,022	\$ 30,449,794	\$ 31,256,965	\$ 33,567,618
Total Operating Budget Surplus/<Deficit>	\$ 2,009,275	\$ 1,136,137	\$ 1,797,731	\$ 608,674
Cash Transfer: from/<to> Capital Project Fund	(5,022,331)	(432,851)	(432,851)	(309,889)
Net Operating Budget Surplus/<Deficit>	\$ (3,013,056)	\$ 703,286	\$ 1,364,880	\$ 298,786

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
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 2018/19 Appropriations Limit of \$32,589,524.

The bottom graph represents the FY 2018/19 District income subjected to the Limit, \$25,167,4297 which is below the Limit by \$7,422,095.

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2016/2017	Adopted Budget FY 2017/2018	Year-end Projection FY 2017/2018	Adopted Budget FY 2018/2019
Tax Revenue	\$ 19,186,226	\$ 19,689,158	\$ 20,945,500	\$ 21,986,935
Special Assessment Tax Revenue	3,417,180	3,410,000	3,450,500	3,450,500
Sr. Adult Prog/Volunteer Coord/Ashland Grants	\$ 75,640	\$ 94,000	\$ 55,400	\$ 68,500
Senior Adult Program-Other Contract Agreement	4,230	1,000	4,100	1,000
Other Operating Grants/Land Dedication Fee	97,933	-	100,700	-
Unrealized Gain/<Loss> on Investment	11,300	-	10,226	-
Concessions	7,350	7,350	7,350	7,350
Park Operation Revenue				
Kennedy Amusement Park				
Animal Farm	\$ 25,126	\$ 25,000	\$ 22,700	\$ 4,000
Merry-Go-Round	30,948	30,000	28,300	5,000
Pony Rides	-	-	-	-
Snack Bar	67,034	66,000	60,600	11,000
Special Tickets	249,360	240,000	214,100	40,000
Surplus Animal Sales	150	100	-	100
Train	28,633	35,000	26,600	5,800
Triple Pines Ranch	20,628	18,500	17,300	3,000
Discount and Complimentary	(5,119)	(6,000)	(6,600)	(1,000)
Total Kennedy Amusement Park	\$ 416,760	\$ 408,600	\$ 363,000	\$ 67,900
Other Park Operation Revenue				
Castro Valley Unified District Maint. Agreement	\$ 10,660	\$ 12,000	\$ 700	\$ 12,000
City Park Dedication In-Lieu Fees	-	-	-	-
Eden Shore Assessment	99,833	71,200	83,500	71,200
Handicap Citation	11,285	10,000	7,600	10,000
Miscellaneous Income	13,173	14,000	21,200	14,000
Oliver Sports Park Assessment	24,180	31,000	31,500	31,000
Plans/Specs	3,540	5,000	300	5,000
Property Loss/Damage Income	-	-	-	-
Ranger Service	-	-	-	-
Regular Citation	27,125	25,000	20,400	25,000
Rowell Ranch Use of Facility	46,623	40,000	59,300	40,000
Rowell Ranch Discount and Complimentary	(15,750)	(5,000)	(22,700)	(10,000)
Stonebrae Hayward U. School Maint. Agreement	56,675	36,000	(23,200)	36,000
Twin Bridge Assessment	70,896	44,800	43,300	44,800
Total Other Park Operation Revenue	\$ 348,239	\$ 284,000	\$ 221,900	\$ 279,000
Total Park Operation Revenue	\$ 764,999	\$ 692,600	\$ 584,900	\$ 346,900
Private Contributions	\$ 142,776	-	\$ 114,658	\$ -
Interest Income	\$ 33,385	\$ 27,010	\$ 53,500	\$ 53,500
Program Registrations & Admissions				
Adult Sports	\$ 708,013	\$ 663,000	\$ 691,200	\$ 708,750
Adult Sports Program-Fee Reduction In-Lieu	-	-	-	-
Arts and Crafts	213,694	183,500	226,500	193,000
Ashland Project Programs	1,096	500	-	-
Bingo	23,870	25,000	21,800	22,000
Camps	291,020	303,000	337,700	322,380
Dance Programs	155,443	150,000	178,800	158,000
Drama Programs	179,192	177,500	138,300	209,000
Drama Programs-Sales Allowance	(7,575)	(6,000)	(3,000)	(4,000)
DSAL Sports	5,500	-	10,500	-
Hayward Shoreline Interpretive Center	102,487	100,450	101,800	105,797
Instructional Sports	398,453	380,000	433,300	388,350
Matt Jimenez Community Center	255,917	323,870	172,400	332,720
Miscellaneous Income	22,775	-	4,300	165,000
Mobile Recreation	32,260	35,000	9,300	10,000
Naturalist Programs	-	-	-	-
Photography	24,617	47,200	41,200	33,400
Pre-K	320,524	327,000	347,900	349,330
Rec Innovation Camps	100,271	90,000	139,600	114,225
Senior Adult	215,964	221,000	224,600	212,830
Special Events	2,290	3,000	1,100	3,500
Special Interest Classes	115,231	120,000	134,100	132,000
Special Needs	322,231	329,000	319,100	335,200
Sulphur Creek Nature Center	244,055	218,500	-	234,525
Youth Sports	278,902	250,000	262,700	220,000

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
GENERAL FUND
COMPARISON OF SOURCES OF INCOME**

	Actual FY 2016/2017	Adopted Budget FY 2017/2018	Year-end Projection FY 2017/2018	Adopted Budget FY 2018/2019
Discount and Complimentary	(89,277)	(61,550)	(55,900)	(62,000)
Total Program Registration & Admissions	\$ 3,916,953	\$ 3,879,970	\$ 3,737,300	\$ 4,184,007
Golf Income				
Skywest Golf Course				
Driving Range	\$ 46,063	\$ 36,500	\$ 36,500	\$ 52,476
Gift Certificates/Tournament Deposit	-	-	-	-
Golf Classes	5,858	3,000	21,000	26,762
Green Fees	1,077,120	1,157,000	1,155,000	1,132,476
Green Fees-Sales Allowance	(88,328)	(73,000)	(91,352)	(92,542)
Hand Cart/Club Rentals	2,730	3,000	3,000	3,146
Miscellaneous	3,687	1,500	1,385	2,353
Power Cart Rentals	181,880	160,000	250,000	258,024
Power Cart Rentals-Sales Allowance	(30,755)	(18,000)	(18,000)	(39,978)
Pro Shop	74,489	57,860	85,000	85,253
Rents/Leases-Building and Grounds	3,668	6,200	6,200	2,538
Restaurant	40,800	42,000	42,000	40,800
Special-JR Golf Tournament	3,438	3,365	3,365	2,138
Discount and Complimentary	(80,345)	(121,500)	(121,500)	(100,923)
Total Skywest Golf Course	\$ 1,240,305	\$ 1,257,925	\$ 1,372,598	\$ 1,372,525
Mission Hills of Hayward Golf Course				
Footgolf Fees	\$ 6,764	\$ 2,500	\$ 2,500	\$ 5,300
Gift Certificates/Tournament Deposit	-	-	-	-
Green Fees	399,538	400,875	400,875	394,808
Green Fees-Sales Allowance	(24,149)	(28,000)	(28,000)	(25,538)
Hand Cart/Club Rentals	7,529	6,575	6,575	7,217
Miscellaneous	2,981	1,000	672	3,529
Power Cart Rentals	86,444	84,400	88,000	84,685
Power Cart Rentals-Sales Allowance	(1,220)	(1,400)	(1,400)	(276)
Pro Shop	32,250	28,155	30,675	31,094
Restaurant	24,000	25,200	25,200	24,000
Discount and Complimentary	(19,309)	(25,000)	(25,000)	(22,155)
Total Mission Hills of Hayward Golf Course	\$ 514,828	\$ 494,305	\$ 500,097	\$ 502,665
Mission Hills of Hayward Driving Range				
Driving Range	\$ 332,652	\$ 336,900	\$ 336,900	\$ 323,803
Driving Range-Sales Allowance	-	-	-	-
Gift Certificates/Tournament Deposit	-	-	-	-
Golf Lessons	42,583	35,000	39,500	38,760
Hand Cart/Club Rentals	1,785	1,830	1,830	3,995
Miscellaneous Income	1,822	1,076	1,147	2,104
Pro Shop	60,185	46,417	46,417	57,614
Discount and Complimentary	(19,214)	(25,000)	(25,100)	(22,157)
Total Mission Hills of Hayward Driving Range	\$ 419,813	\$ 396,223	\$ 400,694	\$ 404,119
Total Golf Income	\$ 2,174,946	\$ 2,148,453	\$ 2,273,389	\$ 2,279,309
Swim Centers				
Arroyo	\$ 88,975	\$ 91,822	\$ 86,400	\$ 96,600
Certified Training Material-Hayward Plunge	5,513	6,500	5,500	6,500
Castro Valley	121,011	136,822	155,700	147,000
Hayward Plunge	487,256	500,000	445,800	525,000
Hayward Plunge-Cogeneration	13,869	10,000	14,800	13,500
Hayward Plunge Gift Shop	1,400	1,000	1,500	1,050
Miscellaneous Income	555	-	1,800	-
Over and Short	110	-	116	-
Sunset	40,954	50,000	34,400	52,500
Discount and Complimentary	5,736	(4,000)	4,100	(4,000)
Total Swim Centers	\$ 765,379	\$ 792,144	\$ 750,116	\$ 838,150
Use of Equip. and Facility Rev.-Recreation Dept.				
Buildings	\$ 348,782	\$ 354,500	\$ 373,600	\$ 402,150
Special	179,378	170,000	185,800	156,750
Discount and Complimentary	(8,465)	(9,000)	(12,500)	(13,000)
Total Use of Equipment and Facilities	\$ 519,695	\$ 515,500	\$ 546,900	\$ 545,900
Contractual Rent/Leases - Building & Grounds	\$ 308,268	\$ 308,241	\$ 383,425	\$ 379,792
Miscellaneous	149,036	20,505	36,732	34,450
Total Operating Revenue	\$ 31,575,297	\$ 31,585,931	\$ 33,054,696	\$ 34,176,293

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
OPERATING EXPENDITURES AND ENCUMBRANCES
SUMMARY BY DEPARTMENTS**

<u>Departments</u>	Actual&Encumb FY 2016/2017	Adopted Budget FY 2017/2018	Year-end Projection FY 2017/2018	Adopted Budget FY 2018/2019
Administrative Services Department	\$ 3,748,461	\$ 3,883,348	\$ 3,887,962	\$ 4,879,114
Park Department	11,520,066	12,015,985	12,288,701	12,648,053
Recreation Department	10,729,541	10,491,091	11,323,416	11,608,578
Golf Department	3,546,439	3,759,370	3,756,886	4,101,874
FY 2016/17 Workforce Restructuring	-	-	-	-
Total Department Expenditures and Encumbrances	\$ 29,544,507	\$ 30,149,794	\$ 31,256,965	\$ 33,237,618

**HAYWARD AREA RECREATION AND PARK DISTRICT
PROPOSED 2018/2019 BUDGET
GENERAL FUND AND INTERNAL SERVICE FUND
COMPARISON OF EXPENDITURES**

	Actual&Encumb FY 2016/2017	Adopted Budget FY 2017/2018	Year-end Projection FY 2017/2018	Adopted Budget FY 2018/2019
Salaries, Wages and Employee Benefits				
Board of Directors	\$ 29,700	\$ 30,000	\$ 29,351	\$ 30,000
Full Time Salaries	7,602,314	7,924,385	8,036,186	8,591,443
Hourly Wages	4,659,124	4,475,093	5,080,171	4,704,821
District Overhead (Skywest/Mission Hills)	319,077	297,819	298,601	412,741
Enterprise Instructors	646,572	576,800	534,734	587,715
Other Contract/MOU Employees	142,356	142,360	151,133	158,428
Employee Benefits and Retiree with RBP Plan	6,228,755	6,869,912	6,790,901	7,334,989
Overtime Pay	79,065	55,672	86,216	70,025
Vacation In Lieu Pay	247,618	223,000	353,780	235,339
Holiday Pay	52,245	59,040	49,628	59,768
Capital Project Direct Labor Costs	(5,163)	(31,000)	(20,000)	(20,000)
Total Salaries, Wages & Employee Benefits	\$ 20,001,663	\$ 20,623,081	\$ 21,390,701	\$ 22,165,268
Services and Supplies				
Advertising District Resources	\$ 159,524	\$ 189,750	\$ 153,176	\$ 199,759
Awards	15,253	16,700	22,381	16,150
Bad Debt Expense	1,735	-	-	-
Bank Charges	-	10,000	9,292	9,447
Bingo	18,275	19,000	19,000	19,000
Boutique	3,445	4,000	4,000	4,000
Calcard Fraud Charges	848	-	(728)	-
Care of Animals	45,592	57,500	44,500	57,500
Certified Training Material	9,876	3,000	3,000	3,000
Chemicals	68,105	65,000	65,000	65,000
Clothing/Personal Supplies	57,918	53,750	93,400	68,523
Communications	153,595	139,040	150,617	153,177
Conference Expense	3,450	9,000	12,231	17,159
Credit Balance Used for Payment	196	-	-	-
Credit Card Charges and Fees	155,727	160,500	150,500	315,500
Driving Range Supplies	29,296	35,500	35,500	35,500
Education/Staff Training	20,310	81,920	26,235	84,250
Election Services	414,732	-	-	500,000
Electricity	670,603	822,065	691,232	734,232
Equipment and Vehicle Registration Fee	1,564	-	-	-
Exp with Donation Money	94,694	-	78,267	50,583
Exp with Grant Money	50,155	-	14,993	-
Fines/Penalties	-	-	-	-
Food Supplies	51,838	57,900	54,313	54,500
Gardening Supplies	57,379	66,500	61,500	61,500
Gasoline/Operation of Vehicles & Equipment	151,445	191,929	189,985	198,385
Gift Shop Supplies	8,509	8,500	8,500	8,500
Golf Course Supplies	19,195	14,700	14,700	14,700
Household Expense	161,158	161,550	161,168	161,550
Interest Expense	46,013	15,000	13,954	14,456
Investigation/Film processing	642	1,000	480	1,000
Membership/Dues/Publications	34,575	35,050	30,986	33,100
Mileage/Travel	40,890	59,250	63,034	63,829
Miscellaneous Expense	5,100	7,400	4,348	5,856
Natural Gas/Butane	203,821	154,550	162,400	165,370
Non-Cap Computer Equipments	31,785	43,500	56,025	63,091
Office Expense	68,807	83,950	84,470	77,450
Parking Citation Expenditure	7,994	10,000	7,500	7,500
Permit	11,758	19,700	20,200	20,200
Political and Legislative Service	-	-	-	-
Postage	21,827	24,250	26,294	26,665
Pro Shop Resale Supplies	108,189	96,152	96,152	96,152
Proceeds to Consignor	12,950	10,300	13,500	11,100
Professional Services	1,099,461	1,265,495	1,330,849	1,368,883
Personal Use Discount Merchandise Purchase	1,634	-	702	-
Rents/Leases - Buildings and Grounds	148,797	172,000	210,600	236,400

**HAYWARD AREA RECREATION AND PARK DISTRICT
PROPOSED 2018/2019 BUDGET
GENERAL FUND AND INTERNAL SERVICE FUND
COMPARISON OF EXPENDITURES**

	Actual&Encumb FY 2016/2017	Adopted Budget FY 2017/2018	Year-end Projection FY 2017/2018	Adopted Budget FY 2018/2019
Rents/Leases - Equipment	89,104	70,700	107,982	75,700
Rents/Leases - Vehicles	10,571	23,200	23,200	33,200
Repair/Maintenance - Buildings & Grounds	1,144,888	1,046,499	1,054,900	1,079,900
Repair/Maintenance - Equipment	185,631	179,900	187,843	199,850
Repair/Maintenance - Special Projects	-	70,000	70,000	85,000
Repair/Maintenance - Vehicles	58,800	45,400	92,278	59,850
Royalty, Copyright and Assoc Costs	17,344	13,000	19,000	28,000
Rubbish Disposal	384,918	330,000	370,100	370,100
Sales and Use Taxes	(17)	-	(8)	(8)
Sewer	136,697	142,611	176,000	176,000
Small Tools/Instruments	64,416	86,200	76,040	81,200
Snack Bar Resale Item Purchases	28,900	35,000	30,000	30,000
Snack Bar Supplies (Kennedy)	929	2,000	1,000	1,000
Software Licensing/Purchase	85,164	80,368	67,994	83,224
Special Event Insurance	25,804	25,000	25,000	25,000
Special Service & Supply	254,779	214,700	275,450	285,200
Theft/Loss	108	-	40	-
Water	1,478,371	1,326,407	1,530,755	1,661,755
Total Services and Supplies	\$ 8,235,066	\$ 7,856,386	\$ 8,291,830	\$ 9,297,936
Internal Service Fund-Insurance	\$ 515,959	\$ 500,477	\$ 594,875	\$ 654,362
Equipment and Other Capitalized Items	\$ 121,889	\$ 469,850	\$ 273,444	\$ 405,904
Other Postemployment Benefit (OPEB) Funding	\$ 691,445	\$ 700,000	\$ 706,115	\$ 714,148
Total Expenditures and Encumbrances	\$ 29,566,022	\$ 30,149,794	\$ 31,256,965	\$ 33,237,618

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/19
ADMINISTRATIVE SERVICES DEPARTMENT
SUMMARY OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits	\$ 1,539,537	\$ 1,731,745	\$ 1,719,789	\$ 2,117,342
Services and Supplies	1,395,327	1,259,953	1,259,291	1,814,524
Internal Service Fund-Insurance	60,506	61,800	63,815	70,196
Equipment and Other Capitalized Items	61,647	129,850	138,952	162,904
Other Postemployment Benefit (OPEB) Funding	691,445	700,000	706,115	714,148
Total Administrative Services Department Expenditures and Encumbrances	\$ 3,748,461	\$ 3,883,348	\$ 3,887,962	\$ 4,879,114

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
ADMINISTRATIVE SERVICES DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits				
Board of Directors	\$ 29,700	\$ 30,000	\$ 29,351	\$ 30,000
Salaries - Full Time				
Total Full Time Salaries	\$ 686,535	\$ 766,097	\$ 777,636	\$ 1,005,478
Overtime Pay	\$ 551	\$ 250	\$ 1,639	\$ 1,921
Vacation In Lieu Pay	\$ 29,845	\$ 30,000	\$ 44,893	\$ 30,000
Holiday Pay	\$ -	\$ -	\$ -	\$ -
Community Relations Specialist	\$ 75,516	\$ 75,520	\$ 82,288	\$ 88,207
Wages - Hourly	\$ 115,039	\$ 144,723	\$ 107,200	\$ 199,663
Hourly Staff Overhead Allocation Out	\$ (26,678)	\$ (36,181)	\$ (26,800)	\$ (49,916)
Total Salaries and Wages	\$ 910,508	\$ 1,010,409	\$ 1,016,207	\$ 1,305,353
Employee Benefits				
Deferred Compensation In Lieu of Medical	\$ 4,925	\$ 9,000	\$ 5,720	\$ 9,000
Deferred Compensation - Matching	567	4,802	4,802	4,975
Employee Assistance Program	469	720	542	756
Employee Group Insurance	304,594	424,265	345,027	385,027
Long Term Disability	4,532	9,387	5,106	9,856
Post Employment Health Plan	18,733	38,364	27,805	28,140
Retiree Group Insurance	-	-	9,198	9,529
Retiree Replacement Benefit Plan	-	14,382	14,536	15,263
Retirement Reserve	171,172	360,622	188,945	198,392
Retirement Pickup	-	-	-	-
Social Security	79,561	128,465	91,825	128,465
Social Security Alternative-PARS	281	2,171	687	2,171
Social Security-Retiree Replacement Benefit Plan	14,094	-	-	-
State Unemployment Insurance	14,901	-	-	-
Workers' Compensation	15,200	34,186	9,389	20,415
Capital Project Direct Labor	-	(305,028)	-	-
Total Employee Benefits	\$ 629,029	\$ 721,336	\$ 703,582	\$ 811,989
Total Salaries, Wages and Employee Benefits	\$ 1,539,537	\$ 1,731,745	\$ 1,719,789	\$ 2,117,342
Services and Supplies				
Advertising District Resources	\$ 41,837	\$ 55,250	\$ 18,676	\$ 61,259
Awards	14,353	15,000	21,231	15,000
Bank Charges	-	5,000	4,292	4,447
Clothing/Personal Supplies	77	3,000	30,000	4,773
Communications	15,833	20,540	16,117	16,697
Conference Expense	3,311	8,500	10,731	15,659
Education/Staff Training	7,562	61,000	11,885	60,000
Election Services	414,732	-	-	500,000
Exp with Donation Money	-	-	19,868	20,583
Food Supplies	13,254	15,000	13,813	14,000
Gasoline/Operation of Vehicles and Equip.	-	-	-	-
Household Expense	59	500	118	500

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
ADMINISTRATIVE SERVICES DEPARTMENT**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Interest Expense	46,013	15,000	13,954	14,456
Investigation/Film processing	642	1,000	480	1,000
Membership/Dues/Publications	29,310	26,500	23,786	24,000
Mileage/Travel	8,338	20,100	22,084	22,879
Miscellaneous Expense	1,101	6,000	1,833	4,356
Non-Cap Computer Equipments	28,951	35,000	55,025	57,091
Office Expense	19,530	20,250	29,270	20,250
Political and Legislative Service	-	-	-	-
Postage	5,987	8,250	10,294	10,665
Professional Services	649,180	826,495	864,055	826,495
Rents/Leases - Equipment	5,998	8,500	5,782	8,500
Rents/Leases - Vehicle	-	13,200	13,200	13,200
Repair/Maintenance - Buildings/Grounds	-	-	-	-
Repair/Maintenance - Equipment	1,852	6,000	943	6,000
Repair/Maintenance - Vehicles	-	1,000	528	1,000
Rubbish Disposal	-	-	-	-
Sales and Use Taxes	(17)	-	(8)	(8)
Small Tools/Instruments	2,261	9,500	4,340	9,500
Software Licensing/Purchase	85,164	79,368	66,994	82,224
Total Services and Supplies	\$ 1,395,327	\$ 1,259,953	\$ 1,259,291	\$ 1,814,524
Internal Service Fund - Insurance	\$ 60,506	\$ 61,800	\$ 63,815	\$ 70,196
Equipment and Other Capitalized Items	\$ 61,647	\$ 129,850	\$ 138,952	\$ 162,904
Other Postemployment Benefit (OPEB) Funding	\$ 691,445	\$ 700,000	\$ 706,115	\$ 714,148
Total Administrative Services Department Expenditures and Encumbrances	\$ 3,748,461	\$ 3,883,348	\$ 3,887,962	\$ 4,879,114

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
PARK DEPARTMENT
SUMMARY OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits	7,399,954	7,856,074	7,935,296	8,075,754
Services and Supplies	3,907,614	3,729,782	3,999,303	4,165,228
Internal Service Fund-Insurance	212,498	200,129	244,610	269,071
Equipment and Other Capitalized Items	-	230,000	109,492	138,000
Total Park Department Expenditures and Encumbrances	\$ 11,520,066	\$ 12,015,985	\$ 12,288,701	\$ 12,648,053

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits				
Total Full Time Salaries	\$ 3,920,643	\$ 4,101,083	\$ 4,027,757	\$ 4,217,837
Overtime Pay	\$ 32,188	\$ 18,333	\$ 48,996	\$ 30,270
Vacation In Lieu Pay	\$ 108,234	\$ 110,000	\$ 150,000	\$ 110,000
Holiday Pay	\$ 27,061	\$ 26,826	\$ 25,200	\$ 26,460
Total Hourly Wages	\$ 576,198	\$ 597,495	\$ 703,060	\$ 488,934
Total Salaries and Wages	\$ 4,664,324	\$ 4,853,737	\$ 4,955,013	\$ 4,873,501
Employee Benefits				
Deferred Compensation In Lieu of Medical	\$ 35,725	\$ 39,298	\$ 32,676	\$ 34,963
Employee Assistance Program	2,597	2,604	2,537	2,734
Employee Group Insurance	1,067,242	1,155,594	1,067,535	1,155,594
Long Term Disability	23,601	23,899	24,296	25,996
Post Employment Health Plan	39,409	40,152	45,072	48,227
Retiree Group Insurance	-	-	21,782	23,307
Retirement Reserve	879,388	989,294	1,049,047	1,122,480
Retirement Pickup	867	1,000	991	1,060
Social Security	336,534	343,664	349,510	373,976
Social Security Alternative-PARS	4,936	4,832	5,467	5,850
State Unemployment Insurance	6,007	5,000	4,610	4,933
Workers' Compensation	339,324	408,000	376,760	403,133
Capital Project Direct Labor Cost		(11,000)	-	-
Total Employee Benefits	\$ 2,735,630	\$ 3,002,337	\$ 2,980,284	\$ 3,202,253
Total Salaries, Wages and Employee Benefits	\$ 7,399,954	\$ 7,856,074	\$ 7,935,296	\$ 8,075,754

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
PARK DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Services and Supplies				
Advertising	\$ -	\$ -	\$ -	\$ -
Calcard Fraud Charge	848	-	(728)	-
Care of Animals	31,226	30,000	30,000	30,000
Chemical	-	5,000	5,000	5,000
Clothing/Personal Supplies	39,876	30,000	40,000	40,000
Communications	65,191	50,000	66,000	67,980
Conference Expense	139	-	-	-
Education/Staff Training	6,076	10,000	2,600	10,000
Electricity	428,473	540,615	430,000	473,000
Equipment and Vehicle Registration Fee	-	-	-	-
Exp. with Donation Money	16	-	1,817	-
Food Supplies	1,749	900	1,500	1,500
Gardening Supplies	2,914	10,000	5,000	5,000
Gasoline/Operation of Vehicles and Equip.	114,405	146,005	143,550	150,728
Household Expense	79,125	70,000	70,000	70,000
Membership/Dues/Publications	2,110	4,000	2,100	4,000
Mileage/Travel	5,901	5,400	5,400	5,400
Miscellaneous	103	-	914	-
Natural Gas/Butane	59,288	53,550	61,400	64,370
Non-Cap Computer Equipments	-	5,000	-	5,000
Office Expense	6,700	15,000	8,000	10,000
Parking Citation Expenditure	7,994	10,000	7,500	7,500
Permit	2,773	4,000	3,000	3,000
Postage	-	-	-	-
Professional Services	23,193	22,450	25,750	27,750
Rents/Leases - Buildings/Grounds	10,735	12,000	11,000	11,000
Rents/Leases - Equipment	63,079	25,000	65,000	30,000
Repair/Maintenance - Buildings/Grounds	980,734	896,099	902,000	927,000
Repair/Maintenance - Equipment	106,493	82,000	95,000	101,500
Repair/Maintenance - Special Projects	-	40,000	40,000	40,000
Repair/Maintenance - Vehicles	55,319	40,000	88,000	55,000
Rubbish Disposal	356,082	300,000	340,000	340,000
Sewer	136,697	142,611	176,000	176,000
Small Tools/Instruments	26,244	37,500	32,500	32,500
Snack Bar Resale Item Purchases	28,900	35,000	30,000	30,000
Snack Bar Supplies (Kennedy)	929	2,000	1,000	1,000
Theft/Loss	-	-	-	-
Water	1,264,302	1,105,652	1,310,000	1,441,000
Total Services and Supplies	\$ 3,907,614	\$ 3,729,782	\$ 3,999,303	\$ 4,165,228
Internal Service Fund - Insurance	\$ 212,498	\$ 200,129	\$ 244,610	\$ 269,071
Equipment and Other Capitalized Items	\$ -	\$ 230,000	\$ 109,492	\$ 138,000
Total Park Department Expenditures and Encumbrances	\$ 11,520,066	\$ 12,015,985	\$ 12,288,701	\$ 12,648,053

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
RECREATION DEPARTMENT
SUMMARY OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits	8,576,721	8,459,721	9,182,154	9,109,896
Services and Supplies	1,954,255	1,776,270	1,930,369	2,186,700
Internal Service Fund-Insurance	178,393	175,100	210,893	231,982
Equipment and Other Capitalized Items	20,172	80,000	-	80,000
Total Recreation Department Expenditures and Encumbrances	\$ 10,729,541	\$ 10,491,091	\$ 11,323,416	\$ 11,608,578

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits				
Total Full Time Salaries	\$ 2,185,738	\$ 2,215,271	\$ 2,360,495	\$ 2,472,694
Overtime Pay	\$ 18,138	\$ 9,000	\$ 10,164	\$ 9,900
Vacation In Lieu Pay	\$ 78,103	\$ 50,000	\$ 123,639	\$ 60,000
Holiday Pay	\$ 5,773	\$ 6,200	\$ 6,700	\$ 6,700
Total Hourly Wages	\$ 3,446,559	\$ 3,235,050	\$ 3,730,508	\$ 3,449,474
Volunteer Coordinator	\$ 66,840	\$ 66,840	\$ 68,845	\$ 70,221
Enterprise Instructors	\$ 622,158	\$ 549,800	\$ 519,715	\$ 560,715
Total Salaries and Wages	\$ 6,423,309	\$ 6,132,161	\$ 6,820,066	\$ 6,629,704

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Employee Benefits				
Deferred Compensation In Lieu of Medical	\$ 27,575	\$ 26,443	\$ 27,966	\$ 29,364
Employee Assistance Program	1,330	1,339	1,348	1,416
Employee Group Insurance	962,887	1,040,238	988,827	1,038,269
Long Term Disability	12,975	13,872	13,526	14,202
Post Employment Health Plan	47,966	48,595	53,173	55,831
Retiree Group Insurance	592	-	10,016	10,517
Retirement Reserve	591,879	615,816	730,127	766,633
Retirement Pickup	134	-	161	169
Social Security	302,107	312,548	317,014	332,865
Social Security Alternative-PARS	40,030	46,876	36,070	37,873
State Unemployment Insurance	6,425	10,000	7,396	7,766
Workers' Compensation	159,512	211,833	176,464	185,287
Capital Project Direct Labor Cost	-	-	-	-
Total Employee Benefits	\$ 2,153,412	\$ 2,327,560	\$ 2,362,088	\$ 2,480,192
Total Salaries, Wages and Employee Benefits				
	\$ 8,576,721	\$ 8,459,721	\$ 9,182,154	\$ 9,109,896
Services and Supplies				
Advertising & Dist. Resources	\$ 116,814	\$ 126,000	\$ 126,000	\$ 130,000
Awards	900	1,700	1,150	1,150
Bad Debt Expense	1,735	-	-	-
Bank Fees and Charge	-	2,500	2,500	2,500
Bingo	18,275	19,000	19,000	19,000
Boutique	3,445	4,000	4,000	4,000
Care of Animals	14,366	27,500	14,500	27,500
Certified Training Material	9,876	3,000	3,000	3,000
Chemicals	68,105	60,000	60,000	60,000
Clothing/Personal Supplies	9,499	12,250	12,400	12,750
Communications	50,600	50,000	50,000	50,000
Conference Expense	-	500	1,500	1,500
Credit Balance Used for Payment	196	-	-	-
Credit Card Charges and Fees	119,665	122,500	112,500	277,500
Education/Staff Training	6,459	7,420	8,250	8,250
Electricity	116,432	135,000	125,000	125,000
Exp. with Donation Money	94,678	-	55,605	30,000
Exp. with Grant Money	50,155	-	14,993	-
Food Supplies	34,402	40,000	37,000	37,000
Gasoline/Operation of Vehicle and Equip.	5,575	14,000	14,000	14,000
Gift Shop Resale Purchases	8,509	8,500	8,500	8,500
Household Expenses	71,578	76,350	76,350	76,350
Membership/Dues/Publications	1,573	2,250	2,800	2,800
Mileage/Travel	26,651	28,250	30,050	30,050
Miscellaneous Expense	3,896	1,400	1,601	1,500
Natural Gas/Butane	138,578	95,000	95,000	95,000
Non-Cap Computer Equipments	2,431	2,500	-	-
Office Expense	39,351	43,200	41,700	41,700
Permit	6,344	13,100	14,600	14,600
Postage	15,840	16,000	16,000	16,000
Proceeds to Consignor	12,950	10,300	13,500	11,100
Professional Services	410,864	400,950	409,950	471,950
Rents/Leases - Buildings/Grounds	12,381	15,000	54,600	80,400
Rents/Leases - Equipment	12,332	19,200	19,200	19,200
Rents/Leases - Vehicles	10,571	10,000	10,000	20,000
Repair/Maintenance - Buildings/Grounds	17,359	25,000	25,000	25,000
Repair/Maintenance - Equipment	30,915	26,100	26,100	26,550
Repair/Maintenance - Special Projects	-	-	-	-
Repair/Maintenance - Vehicles	3,481	3,400	2,750	2,850
Royalty, Copyright and Assoc Costs	17,344	13,000	19,000	28,000
Rubbish Disposal	7,543	6,500	6,600	6,600
Small Tools/Instruments	33,537	27,700	27,700	27,700

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
RECREATION DEPARTMENT
OBJECT OF EXPENDITURES**

Software Licensing/Purchase	-	1,000	1,000	1,000
	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Special Event Insurance	25,804	25,000	25,000	25,000
Special Services/Supplies	254,779	214,700	275,450	285,200
Theft/Loss	108	-	20	-
Water	68,359	66,500	66,500	66,500
Total Services and Supplies	\$ 1,954,255	\$ 1,776,270	\$ 1,930,369	\$ 2,186,700
Internal Service Fund - Insurance	\$ 178,393	\$ 175,100	\$ 210,893	\$ 231,982
Equipment and Other Capitalized Items	\$ 20,172	\$ 80,000	\$ -	\$ 80,000
Total Recreation Department Expenditures and Encumbrances	\$ 10,729,541	\$ 10,491,091	\$ 11,323,416	\$ 11,608,578

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
GOLF DEPARTMENT
SUMMARY OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits	2,463,936	2,575,541	2,553,461	2,862,276
Services and Supplies	977,871	1,090,381	1,102,867	1,131,484
Internal Service Fund-Insurance	64,562	63,448	75,557	83,113
Equipment and Other Capitalized Items	40,070	30,000	25,000	25,000
Total Golf Department Expenditures and Encumbrances	\$ 3,546,439	\$ 3,759,370	\$ 3,756,886	\$ 4,101,874

HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
GOLF DEPARTMENT - SKYWEST GOLF COURSE
SUMMARY OF EXPENDITURES

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits	1,523,369	1,572,355	1,594,480	1,757,174
Services and Supplies	682,457	729,039	747,044	762,360
Internal Service Fund-Insurance	40,788	39,140	47,560	52,316
Equipment and Other Capitalized Items	29,274	25,000	25,000	25,000
Total Skywest Golf Course Expenditures and Encumbrances	\$ 2,275,888	\$ 2,365,534	\$ 2,414,084	\$ 2,596,851

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits				
Total Full Time Salaries	\$ 486,503	\$ 497,971	\$ 512,358	\$ 527,776
Overtime Pay	\$ 20,686	\$ 20,889	\$ 19,815	\$ 20,734
Vacation In Lieu Pay	\$ 20,862	\$ 22,000	\$ 26,678	\$ 24,339
Holiday Pay	\$ 11,271	\$ 14,314	\$ 10,189	\$ 14,314
Total Hourly Wages	\$ 281,576	\$ 268,740	\$ 302,727	\$ 335,959
Total District Overhead	\$ 212,719	\$ 198,546	\$ 206,339	\$ 270,024
Total Salaries and Wages	\$ 1,033,617	\$ 1,022,460	\$ 1,078,107	\$ 1,193,146
Employee Benefits				
Deferred Compensation In Lieu of Medical	\$ -	\$ -	\$ -	\$ -
Employee Assistance Program	294	308	277	291
Employee Group Insurance	235,974	261,546	241,060	274,623
Long Term Disability	2,906	3,060	2,750	3,213
Post Employment Health Plan	10,740	10,933	10,236	10,748
Retiree Group Insurance	-	-	7,130	7,486
Retirement Reserve	124,856	141,821	134,000	140,700
Retirement Pickup	146	150	175	184
Social Security	49,239	50,687	49,317	51,783
Social Security Alternative-PARS	4,048	3,719	3,402	3,572
State Unemployment Insurance	57	1,000	-	-
Workers' Compensation	61,492	76,671	68,026	71,427
Capital Project Direct Labor Cost	-	-	-	-
Total Employee Benefits	\$ 489,752	\$ 549,895	\$ 516,373	\$ 564,028
Total Salaries, Wages and Employee Benefits	<u>\$ 1,523,369</u>	<u>\$ 1,572,355</u>	<u>\$ 1,594,480</u>	<u>\$ 1,757,174</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
ADOPTED BUDGET 2018/2019
GOLF DEPARTMENT - SKYWEST GOLF COURSE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Services and Supplies				
Advertising & Dist. Resources	\$ 96	\$ 4,000	\$ 4,000	\$ 4,000
Bank Charges	-	500	500	500
Clothing/Personal Supplies	5,165	5,000	7,500	7,500
Communications	11,668	10,500	10,500	10,500
Conference Expense	-	-	-	-
Credit Card Charges and Fees	19,611	20,000	20,000	20,000
Driving Range Supplies	9,509	6,500	6,500	6,500
Education/Staff Training	213	2,500	2,500	5,000
Electricity	66,607	75,060	75,060	75,060
Exp. with Donation Money	-	-	-	-
Food Supplies	1,134	1,000	1,000	1,000
Gardening Supplies	39,495	40,000	40,000	40,000
Gasoline/Operation of Vehicle and Equip.	25,049	23,924	24,435	25,657
Golf Course Supplies	13,592	7,500	7,500	7,500
Household Expenses	4,876	10,000	10,000	10,000
Membership/Dues/Publications	1,382	1,900	1,900	1,900
Mileage/Travel	-	5,000	5,000	5,000
Miscellaneous Expenses	-	-	-	-
Natural Gas/Butane	2,642	2,000	2,000	2,000
Non-Cap Computer Equipments	155	1,000	1,000	1,000
Office Expense	1,779	1,500	1,500	1,500
Permit	2,121	2,000	2,000	2,000
Pro Shop Resale Purchase	45,515	34,000	34,000	34,000
Professional Services	9,125	9,100	21,594	33,188
Rents/Leases - Buildings/Grounds	125,416	145,000	145,000	145,000
Rents/Leases - Equipment	6,691	12,000	12,000	12,000
Repair/Maintenance - Buildings/Grounds	97,330	85,000	87,500	87,500
Repair/Maintenance - Equipment	34,798	38,300	38,300	38,300
Repair/Maintenance - Special Projects	-	15,000	15,000	15,000
Repair/Maintenance - Vehicles	-	500	500	500
Rubbish Disposal	14,900	15,000	15,000	15,000
Small Tools/Instruments	596	7,000	7,000	7,000
Theft Loss	-	-	-	-
Water	142,992	148,255	148,255	148,255
Total Services and Supplies	\$ 682,457	\$ 729,039	\$ 747,044	\$ 762,360
Internal Service Fund - Insurance	\$ 40,788	\$ 39,140	\$ 47,560	\$ 52,316
Equipment and Other Capitalized Items	\$ 29,274	\$ 25,000	\$ 25,000	\$ 25,000
Total Skywest Golf Course Expenditures and Encumbrances	\$ 2,275,888	\$ 2,365,534	\$ 2,414,084	\$ 2,596,851

**HAYWARD AREA RECREATION AND PARK DISTRICT
 PROPOSED 2018/2019 BUDGET
 GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
 SUMMARY OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits	762,351	801,242	790,416	904,258
Services and Supplies	199,328	245,890	236,649	250,672
Internal Service Fund-Insurance	18,396	18,540	21,509	23,660
Equipment and Other Capitalized Items	10,796	5,000	-	-
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	\$ 990,871	\$ 1,070,672	\$ 1,048,574	\$ 1,178,590

**HAYWARD AREA RECREATION AND PARK DISTRICT
 PROPOSED 2018/2019 BUDGET
 GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
 OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits				
Total Full Time Salaries	\$ 322,895	\$ 323,963	\$ 337,940	\$ 347,658
Overtime Pay	\$ 6,744	\$ 5,300	\$ 5,244	\$ 5,300
Vacation In Lieu Pay	\$ 9,942	\$ 10,000	\$ 8,569	\$ 10,000
Holiday Pay	\$ 3,763	\$ 8,200	\$ 3,903	\$ 8,200
Total Hourly Wages	\$ 103,448	\$ 113,356	\$ 127,121	\$ 128,797
Total District Overhead	\$ 106,358	\$ 99,273	\$ 92,261	\$ 142,717
Total Salaries and Wages	\$ 553,150	\$ 560,092	\$ 575,039	\$ 642,672
Employee Benefits				
Deferred Compensation In Lieu of Medical	\$ 9,060	\$ 9,966	\$ 11,850	\$ 12,443
Employee Assistance Program	168	196	168	206
Employee Group Insurance	88,168	96,215	80,498	101,026
Long Term Disability	1,639	1,670	1,684	1,768
Post Employment Health Plan	-	-	-	-
Retiree Group Insurance	-	-	2,513	2,639
Retirement Reserve	60,845	66,390	68,456	73,456
Retirement Pickup	108	108	129	113
Social Security	23,084	23,737	23,263	24,924
Social Security Alternative-PARS	3,877	3,509	3,232	3,684
State Unemployment Insurance	949	-	-	-
Workers' Compensation	21,303	39,359	23,584	41,327
Capital Project Direct Labor Cost	-	-	-	-
Total Employee Benefits	\$ 209,201	\$ 241,150	\$ 215,377	\$ 261,585
Total Salaries, Wages and Employee Benefits	\$ 762,351	\$ 801,242	\$ 790,416	\$ 904,258

**HAYWARD AREA RECREATION AND PARK DISTRICT
 PROPOSED 2018/2019 BUDGET
 GOLF DEPARTMENT - MISSION HILLS OF HAYWARD GOLF COURSE
 OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Services and Supplies				
Advertising & Dist. Resources	\$ 777	\$ 2,000	\$ 2,000	\$ 2,000
Bank Charges	-	500	500	500
Clothing/Personal Supplies	2,310	2,500	2,500	2,500
Communications	6,743	5,000	5,000	5,000
Conference Expense	-	-	-	-
Credit Card Charges and Fees	8,977	10,000	10,000	10,000
Education/Staff Training	-	1,000	1,000	1,000
Electricity	59,091	71,390	61,172	61,172
Exp. with Donation Money	1,564	-	977	-
Food Supplies	140	-	-	-
Gardening Supplies	14,970	15,000	15,000	15,000
Gasoline/Operation of Vehicle and Equip.	6,416	8,000	8,000	8,000
Golf Course Supplies	3,892	5,200	5,200	5,200
Household Expenses	3,666	3,000	3,000	3,000
Membership/Dues/Publications	200	300	300	300
Mileage/Travel	-	500	500	500
Miscellaneous Expenditure	-	-	-	-
Natural Gas/Butane	3,313	4,000	4,000	4,000
Non-Cap Computer Equipments	248	-	-	-
Office Expense	647	2,000	2,000	2,000
Permit	520	600	600	600
Pro Shop Resale Purchase	18,882	21,000	21,000	21,000
Professional Services	4,088	4,500	4,500	4,500
Rents/Leases - Buildings/Grounds	265	-	-	-
Rents/Leases - Equipment	1,004	4,000	4,000	4,000
Repair/Maintenance - Buildings/Grounds	41,754	29,400	29,400	29,400
Repair/Maintenance - Equipment	10,749	24,500	24,500	24,500
Repair/Maintenance - Special Projects	-	15,000	15,000	30,000
Repair/Maintenance - Vehicles	-	-	-	-
Rubbish Disposal	6,393	8,500	8,500	8,500
Small Tools/Instruments	-	2,000	2,000	2,000
Theft/Loss	-	-	-	-
Water	2,718	6,000	6,000	6,000
Total Services and Supplies	\$ 199,328	\$ 245,890	\$ 236,649	\$ 250,672
Internal Service Fund - Insurance	\$ 18,396	\$ 18,540	\$ 21,509	\$ 23,660
Equipment and Other Capitalized Items	\$ 10,796	\$ 5,000	\$ -	\$ -
Total Mission Hills of Hayward Golf Course Expenditures and Encumbrances	\$ 990,871	\$ 1,070,672	\$ 1,048,574	\$ 1,178,590

**HAYWARD AREA RECREATION AND PARK DISTRICT
 PROPOSED 2018/2019 BUDGET
 GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
 SUMMARY OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits	178,216	201,944	168,565	200,844
Services and Supplies	96,086	115,452	119,174	118,452
Internal Service Fund-Insurance	5,378	5,768	6,488	7,137
Equipment and Other Capitalized Items	-	-	-	-
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	\$ 279,680	\$ 323,164	\$ 294,227	\$ 326,433

**HAYWARD AREA RECREATION AND PARK DISTRICT
PROPOSED 2018/2019 BUDGET
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Adopted Budget FY17/18	Year-end Projection FY17/18	Proposed Budget FY18/19
Salaries, Wages and Employee Benefits				
Total Full Time Salaries	-	-	-	-
Overtime Pay	\$ 758	\$ 1,900	\$ 358	\$ 1,900
Vacation In Lieu Pay	\$ 632	\$ 1,000	\$ -	\$ 1,000
Holiday Pay	\$ 4,377	\$ 3,500	\$ 3,636	\$ 4,094
Total Hourly Wages	\$ 136,304	\$ 151,910	\$ 136,356	\$ 151,910
Total District Overhead	-	-	-	-
Enterprise Instructors	\$ 24,414	\$ 27,000	\$ 15,019	\$ 27,000
Total Salaries and Wages	\$ 166,485	\$ 185,310	\$ 155,368	\$ 185,904
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	2,008	2,203	2,422	2,788
Social Security Alternative-PARS	-	2,279	-	-
State Unemployment Insurance	(19)	-	-	-
Workers' Compensation	9,742	12,153	10,775	12,153
Capital Project Direct Labor Cost	-	-	-	-
Total Employee Benefits	\$ 11,731	\$ 16,634	\$ 13,197	\$ 14,941
Total Salaries, Wages and Employee Benefits	<u>\$ 178,216</u>	<u>\$ 201,944</u>	<u>\$ 168,565</u>	<u>\$ 200,844</u>

**HAYWARD AREA RECREATION AND PARK DISTRICT
PROPOSED 2018/2019 BUDGET
GOLF DEPARTMENT - MISSION HILLS OF HAYWARD DRIVING RANGE
OBJECT OF EXPENDITURES**

	Actual&Encumb FY16/17	Proposed Budget FY18/19	Year-end Projection FY17/18	Proposed Budget FY18/19
Services and Supplies				
Advertising & Dist. Resources	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Bank Charges	-	1,500	1,500	1,500
Clothing/Personal Supplies	991	1,000	1,000	1,000
Communications	3,560	3,000	3,000	3,000
Conference Expense	-	-	-	-
Credit Card Charges and Fees	7,474	8,000	8,000	8,000
Driving Range Supplies	19,787	29,000	29,000	29,000
Education/Staff Training	-	-	-	-
Electricity	-	-	-	-
Exp. with Donation Money	-	-	-	-
Food Supplies	1,159	1,000	1,000	1,000
Gardening Supplies	-	1,500	1,500	1,500
Gasoline/Operation of Vehicle and Equip.	-	-	-	-
Golf Course Supplies	1,711	2,000	2,000	2,000
Household Expenses	1,854	1,700	1,700	1,700
Membership/Dues/Publications	-	100	100	100
Mileage/Travel	-	-	-	-
Miscellaneous Expenses	-	-	-	-
Natural Gas/Butane	-	-	-	-
Non-Cap Computer Equipments	-	-	-	-
Office Expense	800	2,000	2,000	2,000
Pro Shop Resale Purchase	43,792	41,152	41,152	41,152
Professional Services	3,011	2,000	5,000	5,000
Personal Use Discount Merchandise Purchase	1,634	-	702	-
Rents/Leases - Buildings/Grounds	-	-	-	-
Rents/Leases - Equipment	-	2,000	2,000	2,000
Repair/Maintenance - Buildings/Grounds	7,711	11,000	11,000	11,000
Repair/Maintenance - Equipment	824	3,000	3,000	3,000
Repair/Maintenance - Special Projects	-	-	-	-
Repair/Maintenance - Vehicles	-	500	500	500
Rubbish Disposal	-	-	-	-
Small Tools/Instruments	1,778	2,500	2,500	2,500
Theft/Loss	-	-	20	-
Water	-	-	-	-
Total Services and Supplies	\$ 96,086	\$ 115,452	\$ 119,174	\$ 118,452
Internal Service Fund - Insurance	\$ 5,378	\$ 5,768	\$ 6,488	\$ 7,137
Equipment and Other Capitalized Items	\$ -	\$ -	\$ -	\$ -
Total Mission Hills of Hayward Driving Range Expenditures and Encumbrances	\$ 279,680	\$ 323,164	\$ 294,227	\$ 326,433

HAYWARD AREA RECREATION AND PARK DISTRICT
 1099 "E" Street, Hayward, CA 94541-5299
WAGE & SALARY ORDINANCE
Effective July 1, 2018

<u>CLASS #</u>	<u>CLASSIFICATION</u>	<u># Pos</u>	<u>1st 6th</u>	<u>2nd 7th</u>	<u>3rd 8th</u>	<u>4th 9th</u>	<u>5th 10th</u>
<u>GM's OFFICE, ADMIN. SERV. and CAPITAL/BOND DEPARTMENT</u>							
*	GENERAL MANAGER (Contract)	1					16375
*	ADMINISTRATIVE SERVICES DIRECTOR	1	12189	12799	13439	14111	14816
*	CAPITAL PLANNING & DEV. DIRECTOR	1	12189	12799	13439	14142	14816
*	ASSISTANT BOND PROGRAM MANAGER	1	10090	10562	11034	11505	11977
*	BOND PROJECT MANAGER	4	8467	8891	9335	9802	10292
*	HUMAN RESOURCES MANAGER	1	9125	9606	10111	10643	11204
	BOND PROGRAM ADMIN. COORDINATOR	1	5916	6212	6522	6848	7191
* NEW	FINANCE MANAGER	1	10319	10835	11377	11946	12543
	1103 RISK/HUMAN RESOURCES SPECIALIST	1	5916	6212	6522	6848	7191
*	1105 INFO. SYSTEM ADMINSTRATOR	1	7253	7615	7996	8396	8816
	1106 EXECUTIVE ASSISTANT	1	5631	5913	6208	6519	6845
	1183 PAYROLL & BENEFITS SPECIALIST	1	5916	6212	6522	6848	7191
	1182 ACCOUNT CLERK II	3	4431	4653	4885	5130	5386
*	1195 ACCOUNTING SUPERVISOR	1	7470	7844	8235	8647	9079
* Contract	COMMUNITY RELATIONS & FUNDRAISING SPECIALIST	1					7393
GM's OFFICE, ADMIN. SERV. and CAPITAL/BOND TOTAL		20					
<u>PARK DEPARTMENT</u>							
*	PARKS AND FACILITIES MAINTENANCE DIRECTOR	1	11085	11640	12222	12833	13475
	1115 PARK SERVICES SPECIALIST	1	5916	6212	6522	6848	7191
	1179 CLERK I		3138	3295	3459	3632	3814
	1180 CLERK II	1	4006	4206	4416	4637	4869
*	1117 OPER. & DEVEL. SUPERVISOR	1	7253	7615	7996	8396	8816
*	1118 MAINT & CONST. SUPERVISOR	1	7253	7615	7996	8396	8816
	1120 MAINT. & CONST. FOREMAN	2					7136
	1121 MAINT. & CONST. TECH II	6	5873				6167
	1122 MAINT. & CONST. TECH I	6	5603				5883
	NEW IRRIGATION TECHNICIAN	1	5873				6167
*	1132 PARKS SUPERVISOR	1	7579	7958	8356	8774	9213
	1134 GROUNDS FOREMAN	4	5602	5882	6177	6485	6810
	1136 PARK MAINTENANCE WORKER	34	4370	4589	4818	5059	5311
	1137 EQUIPMENT OPERATOR FOREMAN	1	5677	5961	6259	6572	6902
	1138 EQUIPMENT OPERATOR	2	4500	4725	4961	5209	5469
	1139 EQUIPMENT MECHANIC	1	4840	5082	5336	5603	5883
PARK DEPARTMENT TOTAL		63					

<u>CLASS #</u>	<u>CLASSIFICATION</u>	<u># Pos</u>						
<u>RECREATION DEPARTMENT</u>								
*	RECREATION, ARTS AND COMMUNITY SERVICES DIRECTOR	1	11867	12460	13083	13737	14424	
*	1193 CUSTOMER SERVICE SUPERVISOR	1	5822	6113	6419	6740	7077	
*	Contract THEATER MANAGER	1					7083	
	1178 CLERK III	1	4494	4718	4954	5202	5462	
	1179 CLERK I	0	3138	3295	3459	3632	3814	
	1180 CLERK II	2	4273	4486	4711	4946	5194	
	1120 MAINT. & CONST. FOREMAN	1					7136	
	1122 MAINT. & CONST. TECH I	1	5603				5883	
*	1126 CUSTODIAN SUPERVISOR	1	5987	6287	6601	6931	7278	
	1128 CUSTODIAL FOREMAN	1	4473	4697	4932	5178	5437	
	1130 CUSTODIAN	8	3767	3955	4153	4361	4579	
*	1168 RECREATION SUPERVISOR	6	7253	7615	7996	8396	8816	
*	1172 RECREATION COORDINATOR I	5	4750	4988	5237	5499	5774	
*	1173 RECREATION COORDINATOR II	3	5696	5981	6280	6594	6924	
	Contract VOLUNTEER COORDINATOR	1					6627	
RECREATION DEPARTMENT TOTAL		33						
<u>GOLF COURSE DEPARTMENT</u>								
*	1148 GOLF COURSE SUPERINTENDENT	1	7253	7615	7996	8396	8816	
	1142 GOLF COURSE FOREMAN	1	5602	5882	6177	6485	6810	
	1144 GOLF COURSE CARETAKER	7	4706	4941	5188	5447	5720	
*	1149 GOLF COORDINATOR	2	4988	5237	5499	5774	6062	
	1139 EQUIPMENT MECHANIC	1	4840	5082	5336	5603	5883	
GOLF COURSE DEPARTMENT TOTAL		12						
FULL TIME POSITIONS		128						

* EXEMPT FROM OVERTIME.

