



HAYWARD CITY HALL

PROPOSED OPERATING BUDGET

FISCAL YEAR 2027

150 YEARS
HAYWARD



FRONT COVER

The City of Hayward celebrated its 150th birthday, March 11, 2026. We ring in this exciting milestone as a diverse, hard-working, and supportive community. Our sesquicentennial gives us an opportunity to pause and reflect on our history as we move forward into the future. This reflection can be seen and felt in the heart of the city where our first City Hall building stands a few short blocks from our newest and current building. Bridging them, Heritage Plaza provides a space to remember, celebrate, and pay tribute to our past as well as our future. As the City continues to grow and develop, we always keep the lessons of our past in front of us.



Proposed FY 2026-27 OPERATING BUDGET

Director of Finance: DeAnna Hilbrants, MBA

Prepared by the Finance Department

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BUDGET GUIDE

The City of Hayward's budget provides a financial plan that integrates Council goal-setting and supports the City Council Priorities and Initiatives. It also represents the official organizational plan by which City policies, priorities and programs are implemented. The budget serves as a planning and communication tool with residents, businesses and employees about how the City's financial resources are allocated to provide services to the community.

The following is a brief outline of the contents of the budget book:

City Council Strategic Priorities & Strategic Initiatives: In spring of 2024, the City Council adopted seven priorities to guide budgeting decisions. The City will be undergoing an updated priority setting session during FY 2027.

Budget Guide: The Budget Guide presents a brief description of the budget process and the key elements of the budget.

Budget Message: City Manager's transmittal letter to the City Council details the budget, including budget issues and policies that lead to the development of the budget and the plan to balance the budget.

Financial Summaries: Summary of financial analyses for all city funds.

General Fund: City's discretionary General Fund summaries of expenditures and revenues, detailed summaries of key General Fund revenues, ten-year forecast and reserves.

Enterprise and Other Revenue Funds: Multi-year forecasts and summaries for the city's key non-general fund operating funds.

Staffing Summary: Detailed information, both at the summary level and by department.

Departments: Provides department mission statement and overview of department structure and services, key performance accomplishments, key service objectives/goals, as well as significant changes that are planned for the upcoming fiscal year. Financial summaries are also included.

Capital Improvement Program: Overview of major capital projects and the revenues, expenditures; essentially a summary of the larger FY2027-2036 Capital Improvement Program Plan.

Supplemental: This section contains the City's budget and financial policies and a glossary of budget terminology and referenced acronyms.

BUDGET PROCESS & CALENDAR

The City of Hayward's budget is prepared in conformance with California State law, generally accepted accounting principles (GAAP), actions of City Council and the professional standards of the Government Finance Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB) principles. The standard set by these authorities establish the budget process and provide for budget control.

Budget Process

The budget process assigns resources to the goals, objectives and community priorities set by City Council. New programs are added based on Council service and program priorities. Pursuant to the City Charter, the City Manager prepares and recommends to the City Council an operating budget and a capital improvement program budget for consideration and adoption.

The budget process begins with the development of Budget Instructions and a Budget Calendar that include policy directives to City staff. The City Manager develops a balanced budget that reflects the needs of the organization based on available resources and submits this to the Mayor and City Council in April.

Due to a number of change in the FY 2025-26 budget that were identified in November, 2025 and resolved around February, 2026, the budget process for FY 2026-27 was compressed.

Community participation - The City Council typically holds several public budget work sessions and public hearings. Recognizing the significant fiscal challenges facing Hayward, the City Council held a work session on February 28, 2026 to consider the City's five-year forecast and options to balance the Fiscal Year 2026-27 budget.

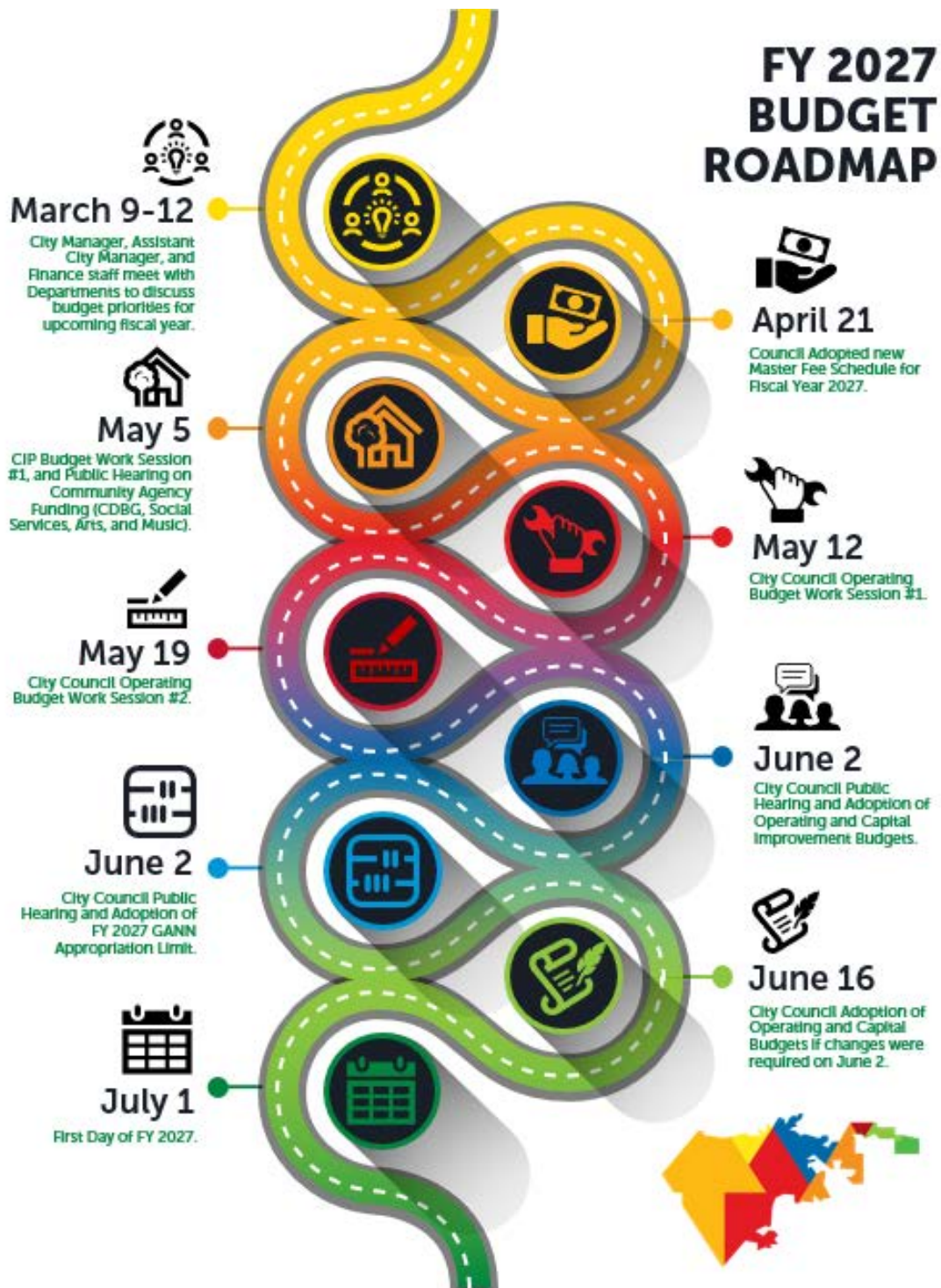
Any changes as approved by City Council through the budget process are incorporated into the budget before formal adoption. Multi-year forecasts for the General Fund and key revenue funds are included as part of this process to assist with decision-making - allowing Council to consider resources as part of long-term policy initiatives beyond the budget year.

BUDGET PROCESS & CALENDAR

FY 2026-27 Budget Development Calendar

Key Dates	Actions
Fiscal Year 2026-27 Annual Operating Budget	
March 2026	
9-12	Operating budget review meetings with City Manager, Assistant City Manager, Finance and Departments
April 2026	
21	City Council Public Hearing and Adoption FY 2027 Master Fee Schedule
May 2026	
5	City Council CIP Budget Work Session FY 2027-2036
5	Public Hearing Adoption Community Agency Funding
12	City Council Operating Budget Work Session #1
19	City Council Operating Budget Work Session #2, if needed
June 2026	
2	City Council Public Hearing and Adoption - FY 2026-27 Operating and Capital Improvement Project Budgets
2	City Council Public Hearing and Adoption - FY 2026-27 GANN Appropriations Limit
16	City Council Adopt FY 2026-27 Operating and Capital Improvement Project Budgets (if not approved on 6/2)
July 2026	
1	Fiscal Year 2027 Begins

BUDGET PROCESS & CALENDAR



BUDGET PROCESS & CALENDAR

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ELECTED OFFICIALS

The Mayor and six Council members represent Hayward residents, adopt public policy, and approve resource allocations consistent with community priorities. The City Council generally meets the first and third Tuesday of each month at 7:00 p.m. in Council Chambers, 2nd Floor of 777 B Street, Hayward, CA 94541. The public is invited and encouraged to attend Council meetings.



Mark Salinas
Mayor

Term Expires 2026



George Syrop
Mayor Pro Tempore
Council Member

Term Expires 2026



Angela Andrews
Council Member

Term Expires 2028



Ray Bonilla Jr.
Council Member

Term Expires 2028



Dan Goldstein
Council Member

Term Expires 2028



Julie Roche
Council Member

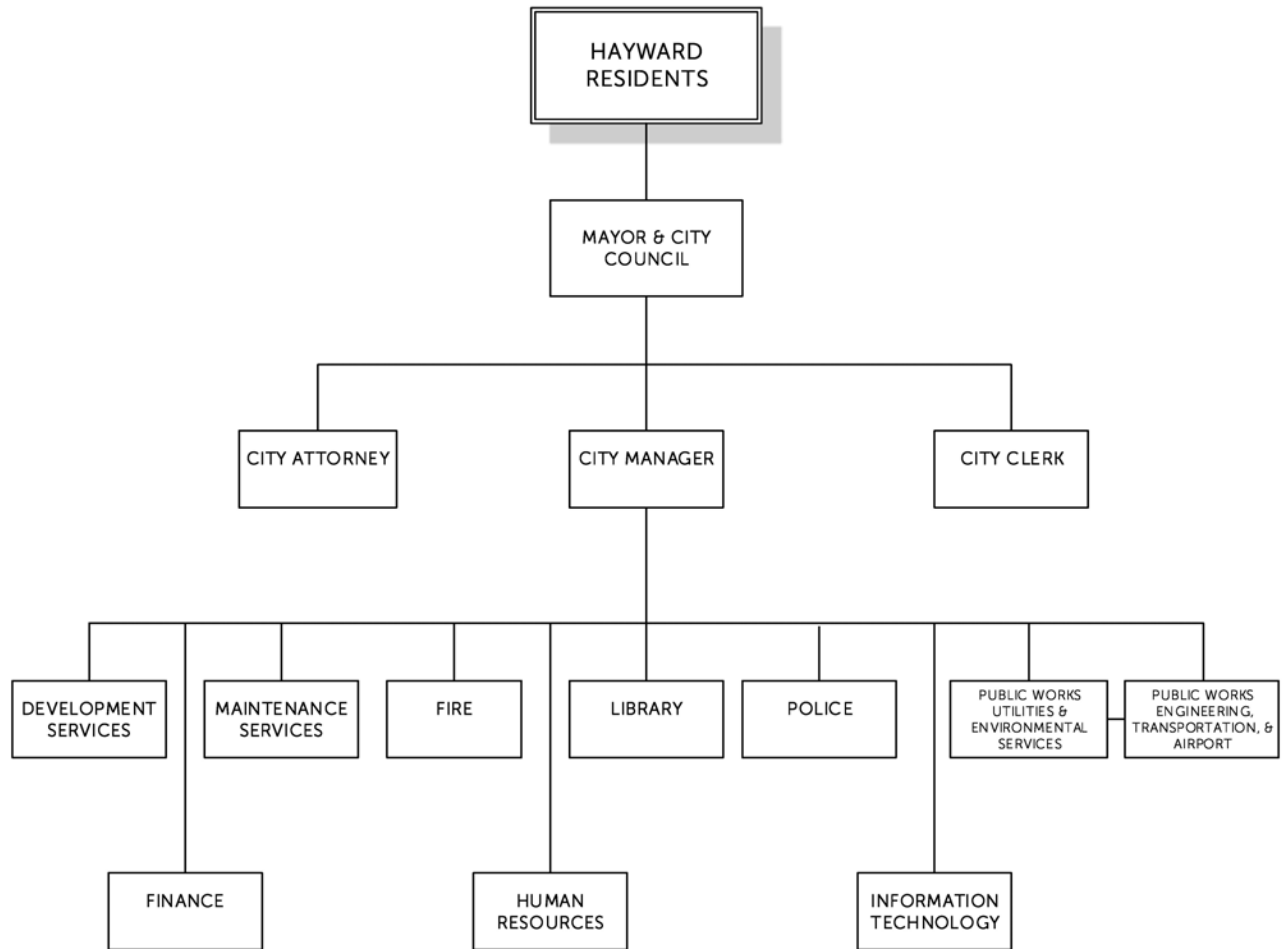
Term Expires 2026



Francisco Zermeño
Council Member

Term Expires 2028

CITYWIDE ORGANIZATION



ADMINISTRATIVE STAFF

Appointed by City Council

City Manager	Jennifer Ott
City Attorney	Michael Lawson
City Clerk	Miriam Lens

Department Directors

Assistant City Manager	Mary Thomas
Development Services	Sara Buizer
Finance	DeAnna Hilbrants
Fire	Chief Ryan Hamre
Human Resources	Ian Tecson
Information Technology	Nathaniel Roush
Library	Jayanti Addleman
Maintenance Services	Todd Rullman
Police	Chief Bryan Matthews
Public Works & Utilities	Alex Ameri

BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented the City of Hayward with a *Distinguished Budget Presentation Award* for its annual budget for the fiscal year beginning July 1, 2025. This is the highest budget award presented by GFOA. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a one-year period.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Hayward
California**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morill

Executive Director

COMMUNITY PROFILE

Hayward is located in Alameda County, California, on the eastern shore of the San Francisco Bay, 25 miles southeast of San Francisco, 14 miles south of Oakland, 26 miles north of San Jose, and 10 miles west of the Livermore Valley. Encompassing 61 square miles, the city unfolds from the Berkeley-Oakland Hills to the Bay shoreline.

Hayward is strategically positioned at the epicenter of a metropolitan area synonymous with innovation, bold thinking and entrepreneurship. The city is served by three major freeways, two Bay Area Rapid Transit (BART) stations, Amtrak Capitol Corridor trains, local and commuter buses routes operated by multiple transit agencies, Union Pacific freight rail and Port of Oakland facilities. The city boasts its own thriving executive airport and enjoys easy access to three international airports, Oakland, San Francisco and San Jose. Hayward is the Bay Area's sixth largest municipality, and ranks among the most diverse in the entire state of California.



It is home to a California State University, a community college, and technical, trade and business colleges. Over the past few years, Hayward has built, approved, or entered into the development pipeline hundreds of new housing units for renters and buyers across all income levels while enacting new programs to reduce displacement of existing residents. While undergoing transformative change, Hayward is also planning its future.

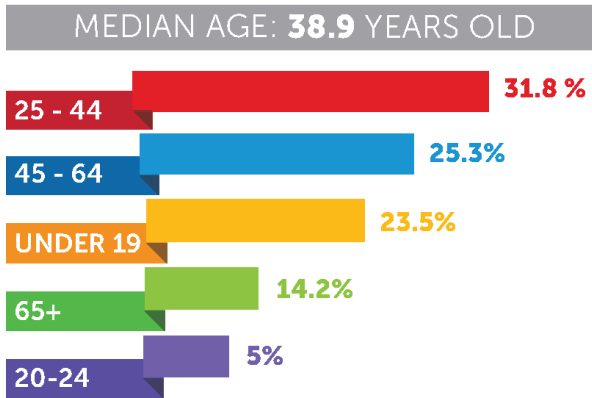


The city adopted a new Downtown Specific Plan to create a more pedestrian friendly central core and healthy balance of housing, retail, offices and restaurants and updated its industrial zoning to support an existing manufacturing base while meeting the needs of new information, technology and advanced-manufacturing companies and startups. The new Hayward Public Library in the city's downtown civic center is LEED Certified and is designed to meet the highest standards of environmental sustainability. Firehouses have been seismically retrofitted and upgraded. Hayward has prioritized active transportation and multi-modal corridors over a reliance on cars and roads. Clean, leafy, and landscaped corridors are more walkable and bikeable. Hayward is a leader in water conservation, water pollution control, and development of renewable energy.

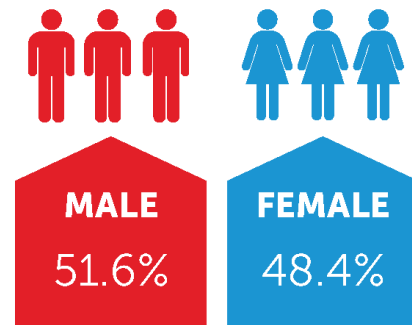
COMMUNITY PROFILE

Source: U.S. CENSUS 2020,
ACS Estimates 2021

AGE DISTRIBUTION



SEX



59.8%

of residents speak a non-English language

City of Hayward population

162,954

17,055

residents both live and work in Hayward

RACE AND ETHNICITY

- | | |
|---|---------------------------------|
| 19.6% — White | 29.9% — Mexican |
| 9.0% — Black/African American | 0.7% — Puerto Rican |
| 1.1% — American Indian and Alaska Native | 0.4% — Cuban |
| 2.6% — Native Hawaiian & Other Pacific Islander | 9.1% — Other Hispanic or Latino |
| 4.2% — Asian Indian | |
| 6.9% — Chinese | |
| 10.7% — Filipino | |
| 0.6% — Japanese | |
| 0.7% — Korean | |
| 2.5% — Vietnamese | |
| 3.3% — Other Asian | |
| 27.8% — Some other race | |
| 13.1% — Two or more races | |

These estimated percentages do not add up to 100% because the Census records race and ethnicity separately.

COMMUNITY PROFILE

A CITY THAT EDUCATES



- 19 Elementary Schools
- 5 Middle Schools
- 3 High Schools
- 1 Alternative High School
- 1 English Language Center
- 1 Adult School
- 12 Private Schools
- 5 Charter Schools

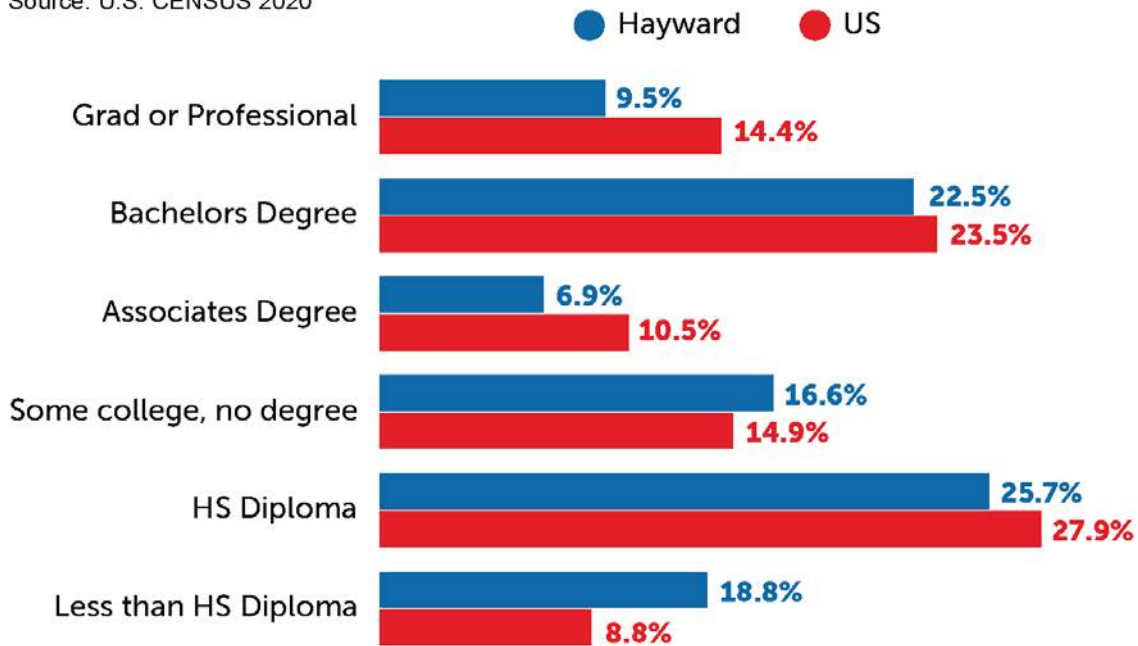


California State University East Bay
 Chabot Community College
 Technical & Business Colleges

24,677+ students pursue higher education in Hayward every day

EDUCATIONAL ATTAINMENT OF POPULATION OVER 25 YEARS OLD

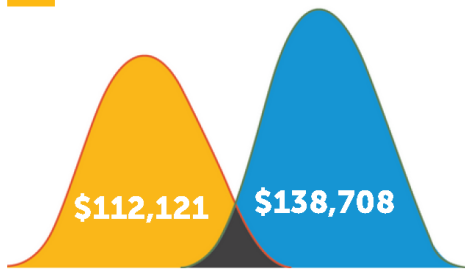
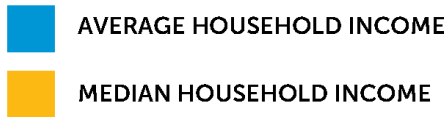
Source: U.S. CENSUS 2020



COMMUNITY PROFILE

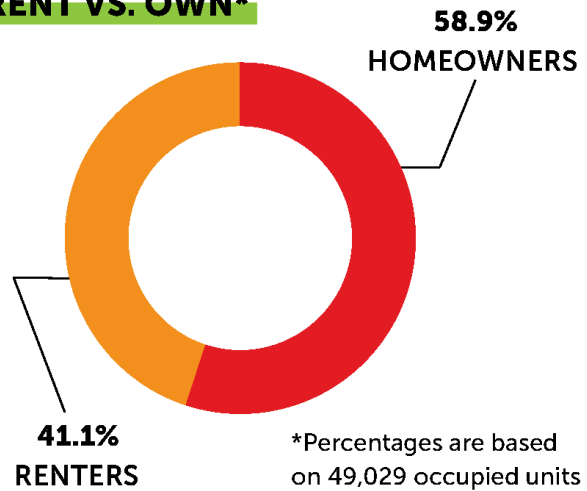
HOUSEHOLD INCOME

Source: U.S. CENSUS 2020



MEDIAN RENT: \$2,311

RENT VS. OWN*



\$986,500

MEDIAN SALE PRICE OF
 DETACHED, SINGLE FAMILY
 HOMES IN HAYWARD



\$740,000

MEDIAN SALE PRICE OF
 CONDOMINIUMS AND
 TOWNHOUSES IN HAYWARD

Source: Bay East Association of Realtors, February 2025

TOP EMPLOYERS

- Alameda County Sheriff's Department
- Baxter Bio Pharma
- California State University, East Bay
- Chabot Community College
- Fremont Bank Operations Center
- Hayward Unified School District
- Illumina
- Impax Laboratories, Inc.
- Pentagon Technologies
- Plastikon Industries, Inc.
- Siemens Building Tech
- St. Rose Hospital
- Gillig Corporation
- Kaiser Permanente Medical Center
- City of Hayward
- Bay Cities Auto Auction
- IMPAX Laboratories Inc.
- Marelich Mechanical

Source: City of Hayward Comprehensive Annual Financial Report, Fiscal Year 2023

COMMUNITY PROFILE



Source: Alameda County Registrar of Voters

CONNECTED THROUGH TRANSIT



LEARN MORE

Discover even more about what makes the Heart of the Bay so special, learn more about special projects and get involved in City events and government by visiting our website.



COMMUNITY PROFILE

HISTORICAL NOTES & TRIVIA

- Hayward is on unceded Muwekma-Ohlone land. The Muwekma-Ohlone people have lived here for over 3,000 years.
- Hayward was founded in 1852 by William Hayward.
- Although Don Castro named what is now downtown Hayward “San Lorenzo,” many people referred to the town as “Hayward’s Place” or “Hayward’s” because of the famous Hayward Hotel built by William Hayward.
- Hayward was incorporated in 1876. The City Charter was adopted in 1956.
- In the early decades of the 20th Century, the Hayward Area became known as the “Heart of the Garden of Eden” because of its temperate climate and fertile soil.
- By 1950, Hayward had grown to a population of 14,000 and was known as the “Apricot City,” home to Hunt’s Cannery.
- The Hayward Post-war Planning Committee, formed in 1944, formulated a comprehensive 12-point plan that led to road improvements, industrial development, bus lines, hospitals, an airport, libraries, a water system, parks and institutions of higher education.
- Hayward has six sister cities: Funabashi, Japan; Ghazni, Afghanistan; and Yixing, China; San Felipe, Mexico; Faro, Portugal; & Arandas, Mexico.
- The City flower is the carnation.

The numbers reflected are mainly based on Bay East Association of Realtors (2024), the US Census Bureau (2020) and the American Community Survey conducted in 2020 (5 years estimates 2020). The American Community Survey (ACS) is a nationwide survey conducted by the US Census Bureau, and while the survey gathers a wider variety of information than the official census, only a portion of the population is surveyed at a time, because of this sampling, the data may be less accurate in some cases.



S Strategic Vision

The City of Hayward is a place where people want to be. It has a growing economy, good housing options, cradle-to-career educational opportunities, and an inviting downtown. Its diverse and inclusive community is well supported with robust city services, and is kept healthy and safe through innovative programs. It continues to be a leader in climate resilience and environmental justice to prepare residents to face the impacts of climate change. City staff have what they need to thrive in their work and take pride in helping Hayward continually improve.

S Strategic Priorities



E Expanded Vision Statement

In the future, Hayward continues to grow in population and stature, becoming a destination city in the East Bay. Existing residents are proud to call Hayward home, and it is becoming a community of choice for new families and employers.

Hayward attracts new, higher-paying jobs, allowing existing and new residents to live and work in the same community. Hayward's attractive downtown and neighborhood business corridors draw people from across the region, featuring unique and locally-owned restaurants, music and art, attractive retail, outdoor dining, and inviting public spaces.

Diverse families live in healthy, inclusive 'complete communities' with stable housing, safe streets, excellent schools, cultural attractions, and community services. The city celebrates its diversity openly with cultural events, and protects that diversity with its commitment to equitable development. Hayward leads by developing important service partnerships between local and regional agencies.

Families are proud to live in an 'education city,' where the city actively supports them in taking advantage of the many local educational opportunities available. All residents know they will have a pathway from 'cradle to career' in Hayward.

Hayward has started construction of thousands of new housing units at all income levels. To reduce displacement of existing residents, the City is especially focused on making housing accessible and affordable to all, with new high density developments located near transit. The few who are unhoused are able to access the services necessary to thrive. Because demand is high, blighted properties throughout the city are re-developed and occupied.

Hayward continues to be a leader in climate resilience and environmental justice, reducing its carbon footprint, improving its sustainable practices, increasing green spaces, and preparing residents to face the impacts of climate change. Clean, leafy and landscaped corridors are more walkable and bikeable. Hayward and its neighboring cities have prioritized active transportation and multi-modal corridors over a reliance on cars and roads. As a result, the City sees less traffic, less pollution, and less speeding.

Through innovative programs, Hayward has also aligned public safety with community expectations for effectiveness, response times, and engagement, leading to an overall reduction in harm, improved mental health, and better relationships within Hayward's diverse community.

Internally, employees feel city-wide priorities are aligned to their work and are able to grow and thrive in their roles. Employees from diverse backgrounds are recruited, retained and celebrated, and staff provide culturally informed services to our community. The City continues to develop innovative revenue sources and maintains a well-staffed and well-resourced workforce. The City is streamlining processes, using technology more effectively, and improving cross-department collaboration to provide better customer service.

Overall, there is a rising sense of pride among employees and residents alike. While there is much more to do, the City of Hayward is a place where people want to be.

Strategic Objectives

Enhance Community Safety

- Invest in community-based crime response and enforcement models
- Strengthen Emergency preparedness

Preserve, Produce, & Protect Housing for All

- House and support people experiencing homelessness
- Incentivize housing production for all
- Protect the affordability of existing housing

Grow the Economy

- Invest in business support services
- Create thriving commercial corridors
- Grow workforce development pipelines
- Strategically dispose of City property

Champion Climate Resilience & Environmental Justice

- Reduce greenhouse gases and dependency on fossil fuels
- Promote a circular economy
- Mitigate climate impacts through resilient design, emphasizing frontline communities

Cultivate Vibrant Neighborhoods

- Invest in cleanliness and blight reduction
- Implement Community Enrichment
- Activate Public Spaces
- Strengthen justice and belonging

Invest in Infrastructure

- Invest in multi-modal transportation
- Invest in City-owned facilities & property
- Invest in water supplies, sanitation, & sewers

Strengthen Organizational Health

- Strengthen fiscal sustainability
- Streamline customer service & access
- Strengthen retention & recruitment
- Invest in a safe work environment
- Optimize workforce technology

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May 2026

Honorable Mayor, Members of the City Council and Residents of Hayward:

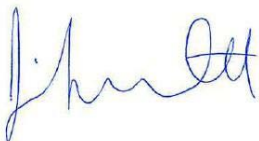
Over the past eight months, the City has taken significant actions to both balance the Fiscal Year 2025-26 budget, present a balanced General Fund budget for Fiscal Year 2026-27, and work towards building a fiscally sustainable organization. The FY 2026-27 proposed budget is balanced and reflects the City's commitment to balancing the needs of the community and striving for long-term fiscal sustainability. At the same time, we recognize there is much more work ahead to stabilize the City's finances.

The attached budget demonstrates the partnership of elected officials, multiple bargaining groups, unrepresented employees, and executives as we seek to resolve our structural deficit and meet the demands of the future. I want to thank our labor groups for agreeing to concessions that were critical to balancing this budget. I also want to thank the Mayor and Council for their leadership in making challenging decisions during my time as City Manager and before. Finally, I want to thank the Finance Director and team for their tireless work to update budget processes to reflect up-to-date actuals and to build this budget book, as well as the midyear budget for FY 2025-26. This partnership enabled the City to reach a place of clarity that paves a pathway forward.

The attached budget is realistic about our expenses and revenue and honest about the challenges we face. Staff recognizes that difficult decisions remain in the City's future. The Fiscal Year 2026-27 budget continues to use significant short-term or one-time sources, as in the previous two fiscal years. This approach allows the City to implement revenue strategies, such as a tax measure on the November ballot, and to see if the economy improves before taking further actions that substantially impact services. Staff is deeply committed to monitoring and reporting frequently on fiscal health indicators and will return to City Council with options if changes are needed or external factors do not improve.

I look to a bright future as we work our way back toward fiscal stability and continue to provide core services to Hayward residents and businesses. Thank you for the honor and privilege of being your City Manager and the opportunity to lead such a fantastic organization in service to our community.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Jennifer Ott'.

Jennifer Ott
City Manager

Attachment: Fiscal Year 2026-27 Budget Overview



CITYWIDE BUDGET OVERVIEW

BUDGET CONTEXT FOR FY 2026-27

The Fiscal Year 2026-27 budget was prepared as the City transitions out of a year of change, both in City leadership, and in budgeting practices. The resulting budget is balanced, but continues to use short-term and one-time sources as the City moves towards long-term fiscal sustainability.

In June 2025, Council proposed a General Fund budget for FY 2025-26 that included an assumed \$8.9 million deficit and reflected a \$30 million fund balance. At that time, Council directed staff to identify solutions to balance the FY 2025-26 budget. In August, staff reported that due to overstated revenues and significant overspending in FY 2024-25, the fund balance in the General Fund had been reduced to near zero.

In November 2025, staff presented an updated forecast for FY 2025-26 reflecting a \$26.4 million deficit. In response, Council authorized the City Manager to take actions to reduce that deficit to zero. This was achieved through a combination of activities including the use of Measure C funding, use of OPEB Trust funding, transfers from other funds such as Information Technology Internal Services and Worker’s Compensation, employee concessions, layoffs, and department savings on services and supplies.

Since November, staff has closely tracked actuals for revenue and expenses, with a particular focus on salaries and benefits. Based on these actuals, staff has adjusted the FY 2025-26 budget within the City Manager’s authority to ensure it will be balanced at the close of the Fiscal Year. For FY 2025-26, staff anticipates a reduction of approximately \$6 million in General Fund expenditures compared to FY 2024-25, even with cost-of-living adjustments of 3.5% for miscellaneous units. Staff also anticipates using approximately \$25 million in short-term or one-time sources to balance the FY 2025-26 budget.

CITYWIDE FINANCIALS

The City’s operating budget is comprised of several funding sources, including Enterprise Funds like Water and Sewer, and internal service funds like Facilities and Information Technology. The focus for the past six months has been on the general fund. Staff is continuing to evaluate budgets for funds outside of the General Fund using updated budgeting practices.

The General Fund is the largest fund and represents the resources over which the City Council has the most discretion. The total proposed City expenditure budget excluding capital funds for FY 2026-27 is approximately \$539.8 million, with a General Fund budget of \$248.5 million.

Table 1: City Expenditure Budget Summary - All Funds

Expenditures

<i>in 1,000's</i>	FY 2025 Actual	FY 2026 Projected*	FY 2027 Proposed	\$ Change from FY2025 Actual	% Change from FY025 Actual
General Fund	247,733	241,261	248,583	850	— %
All Other Funds	301,944	213,414	291,193	(10,751)	(3.6)%
Total City Budget	549,677	454,675	539,776	(9,901)	(1.8)%

CITYWIDE BUDGET OVERVIEW

**In Table 1, staff has focused on the General Fund, so has not yet completed a projection for All Funds for FY 2026. The All Funds number for FY 2026 is the adopted budget from June 2025 and likely does not reflect actuals.*

The FY 2026-27 adopted budget reflects a General Fund expenditure increase over the FY 2025-25 actuals of \$851,000, or 0.0%. The FY 2026-27 adopted budget also shows a decrease of \$10.7 million, or (3.6)% to All Other Funds and an overall decrease of (1.8)% for all funds combined over FY 2025-26. This decrease is primarily associated with reduced spending on major projects.

CITYWIDE STAFFING

The FY 2026-27 proposed budget does not recommend any changes to positions at this time, but does recommend holding vacant approximately 90 General Fund FTEs (over 12% of previous General Staffing levels) to reduce costs while maintaining flexibility for the future. Those 90 vacancies are included in the total positions in Table 2: Staffing Summary. As departments are still identifying the optimal use of resources to complete required work with these vacancy management measures in place, staff recommends that each department is authorized a specified number of positions and, with approval of the City Manager, each department may propose budget-neutral alternate staffing recommendations when new vacancies occur through attrition. The staffing section of the budget document provides more detail by department.

Table 2: Staffing Summary*

FTE Summary	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
General Fund	686.1	700.9	700.9	700.6
All Other Funds	251.8	253.3	255.4	255.4
Total City Budget	937.8	954.15	956.3	956.0

**While the FY 2026-27 proposed staffing shows no change, this budget will hold vacant 90 of the General Fund's 700.6 FTEs, which is over a 12% reduction and results in a staffing of 610.6.*

GENERAL FUND DISCUSSION

The General Fund represents nearly half of the City's total operating costs, and provides many important services such as police and fire services, street maintenance, code enforcement, library and learning services, and other community programs for the residents of Hayward.

As mentioned above, the FY 2026-27 budget is balanced, but the City continues to use significant short-term and one-time sources. In addition, the City forecasts structural budget gaps in future years, as rising personnel and benefit costs outpace estimated revenues. A structural change is necessary to balance the budget moving forward.

The following General Fund analysis provides a comparison of the adopted FY 2026-27 Operating Budget to the immediate previous years. FY 2025-26 "Projected" is based on how staff anticipates the fiscal year will end; the actual ending balance may be different when the

CITYWIDE BUDGET OVERVIEW

year is closed and financial audits are complete. In addition the audit for FY 2024-25 is not complete although staff does not anticipate further transactions.

General Fund Revenues

Overall, staff is projecting an increase in General Fund revenues in FY 2026-27 of approximately \$3.4 million or 1.6 percent without transfers in and \$7.3 million or 3% with transfers in when compared to the projected actuals for FY 2025-26. The significant change is primarily attributed to projected increases in property tax, transient occupancy tax (TOT), and utility users tax. These increases are offset by decreases in Sales Tax and Real Property Transfer Tax. Each revenue category varies in its change over the prior year, with some revenues seeing declines and others experiencing increases.

Table 3: FY 2026-27 General Fund Revenues

<i>(in the 1,000's)</i>		A	B	C	D	E	F
		FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed	Change \$ (D-C)	Change % (D/C-1)
Revenue							
1	Annual Property Tax - Recurring	\$ 70,025	\$ 72,959	\$ 79,500	\$ 76,257		
2	RPTTF Pass- Thru & Annual	5,882	4,500	—	4,833		
3	Property Tax Total	\$ 75,907	\$ 77,459	\$ 79,500	\$ 81,090	\$ 1,590	2.0%
4	Sales Tax (incl Prop 172)	53,476	45,600	47,599	46,539	(1,060)	-2.2%
5	Utility Users Tax	23,101	27,000	24,844	26,072	1,228	4.9%
6	Franchise Fees	13,031	13,630	12,885	13,873	988	7.7%
7	Real Property Transfer Tax	10,598	13,500	11,794	11,000	(794)	-6.7%
8	Business License Tax	4,119	3,700	3,272	3,587	315	9.6%
9	Transient Occupancy Tax	2,341	3,500	2,629	2,757	129	4.9%
10	Cannabis Tax	741	1,100	626	850	224	35.8%
11	Emergency Facilities Tax	1,972	2,075	2,242	2,372	129	5.8%
12	Charges for Services	10,502	17,314	14,923	14,552	(371)	-2.5%
13	Intergovernmental	5,736	8,251	7,267	7,455	188	2.6%
14	Fines and Forfeitures	2,961	2,823	2,756	3,651	895	32.5%
15	Interest and Rents	—	—	—	—	—	—%
16	Other Revenue	4,056	863	4,020	3,987	(33)	-0.8%
17	Total Revenue	\$ 208,542	\$ 216,815	\$ 214,357	\$ 217,785	\$ 3,429	1.6%
18	Transfers In-Other Funds	7,881	4,419	26,906	30,798	3,892	14.5%
19	Total Revenue/Resources	\$ 216,423	\$ 221,234	\$ 241,262	\$ 248,583	\$ 7,321	3.0%

The City's top five General Fund revenue sources are Property Taxes, Sales Tax, Utility Users Tax (UUT), Franchise Fees, and Real Property Transfer Tax. These five revenue sources make up over 80% of City General Fund revenues. During each of the last five years, the City has experienced unique changes in each of these revenue sources, resulting in overall revenue growth until Fiscal Year 2024-25 when the total growth for these revenues was flat. Based on information received so far, staff anticipates the revenues to be flat (increasing or decreasing slightly from the year before) for Fiscal Year 2025-26, and Fiscal Year 2026-27. Highlights of changes in these revenues include:

CITYWIDE BUDGET OVERVIEW

Property Tax: Between FY 2020-21 and FY 2024-25, the City has experienced growth in property tax of 3% - 8%. For Fiscal Year 2025-26, that growth slowed to less than 3% (a forecasted increase of \$2 Million from the prior year) versus increases of over 7% during FY 2022-23 and FY 2023-24 (nearly \$5 million in growth annually at the peak). The Alameda County Assessor has recommended that cities be cautious in growth projections because they are experiencing a number of assessment appeals primarily associated with offices and rental buildings that may result in lower assessments and, therefore, lower property tax collections. Staff is monitoring this closely.

Sales Tax: During FY 2023-24 and FY 2024-25, the City received significant sales tax associated with bringing new BART cars into operation in Hayward. After two fiscal years with sales tax exceeding \$53 million annually, sales tax is anticipated to decline to \$47.5 million in FY 2025-26 and \$46.5 million in FY 2026-27 as the BART car project is completed.

Utility Users Tax and Franchise Fees: The City experienced significant increases (over \$10 million) in these revenue sources in FY 2022-23. As these items are associated with customer cost of utilities, these increases are associated with increases in utility bills. Since FY 2022-23, these revenues have declined or become flat, which is likely due to changes in customer behavior especially associated with use of cable services. Due to recent resolution of a court case between the City of Santa Barbara and Disney, the City is notifying streaming providers to submit utility users tax. This may result in new, ongoing revenues of \$1.5 million - \$2 million. These amounts are not included in this proposed budget because the timing and actual collections of these new revenues are unknown. The City will be notifying streaming providers of their responsibility for this tax in spring 2026 and will update the Council as new revenues are collected.

Real Property Transfer Tax: In FY 2021-22 and FY 2022-23 the City experienced significant increases in Real Property Transfer Tax, primarily due to historically low interest rates. Beginning in FY 2022-23, this revenue declined and has continued to decline. In addition, a statewide ballot measure that has qualified for the November 2026 election puts this revenue source at risk. The following information was provided by the City's property tax consultant (HdL Coren and Cone):

- *"...the initiative seeks to invalidate all real estate transfer taxes passed by charter cities, whether they were passed by citizens' initiatives or with 2/3 vote of the electorate. If this initiative passes, all existing real property transfer taxes passed by charter cities that allow the city to collect more than the \$1.10 specified in the California Revenue and Taxation Code would become null and void on December 31, 2028. In addition, no new real property transfer taxes would be able to be passed by charter cities in the future."*

Transfers/Short Term Revenues:

In order to balance previous budgets, the City relied on a number of one-time or short-term solutions such as transfers from other funds including Measure C and Internal Service Funds in FY 2025-26 and FY 2026-27 and the American Rescue Plan Act (ARPA) in Fiscal Years 2021-22, 2022-2023 and Fiscal Year 2024-25.

CITYWIDE BUDGET OVERVIEW

Following is a summary of short-term or one-time transfers since Fiscal Year 2021-22, along with use of reserves:

	FY 2026-27	FY 2025-26	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22
Short-term or one-time transfers	29,787,735	25,487,036	4,018,911	4,716,708	7,250,000	7,601,500
Use of Reserves	0	0	31,218,745	392,034	0	0
Total	29,787,735	25,487,036	35,237,656	5,108,742	7,250,000	7,601,500

The Fiscal Year 2026-27 budget continues to rely on significant short-term or one-time transfers. This approach allows the City to implement revenue strategies, such as a tax measure on the November ballot, and to see if the economy improves before taking further actions that impact services. Staff is committed to monitoring and reporting frequently on fiscal health indicators and will return to City Council with options if changes are warranted or external factors do not improve.

The sources of short-term or one-time funds proposed to be used in FY 2026-27 are:

- Measure C: \$10 million
- Transfer from Worker’s Compensation Fund: up to \$4.7 million (total transfer of \$6 million to allocate refunds to all funds that contributed to Worker’s Compensation Fund)
- Transfer from OPEB Trust (funds held by CalPERS and allowed for reimbursement of OPEB payments that took place during the same fiscal year): \$3 million. The City can receive up to the amount paid for OPEB benefits during that specific Fiscal Year.
- Transfer from OPEB funds held by the City and not yet transferred to the OPEB Trust: \$4.8 million (total transfer of \$5.25 million to allocate refunds to all funds that contributed to OPEB Fund)
- Recovery / reimbursement of grant funds that has been held in other funds for projects completed in prior years, funded by general fund, and not transferred: \$5.5 million

General Fund Expenditures

Overall, the proposed FY 2026-27 expenditures increased over the FY 2024-26 Projected Actuals by \$7.3 million or 3.0%. This increase is primarily due to benefits, such as the CalPERS Unfunded Accrued Liability (UAL) and increases in transfers to the liability and capital funds to ensure those funds have sufficient funding for the fiscal year.

CITYWIDE BUDGET OVERVIEW

Table 4: FY 2026-27 General Fund Expenditures

(in the 1,000's)	A FY 2025 Actual	B FY 2026 Adopted	C FY 2026 Projected	D FY 2027 Proposed	E Change \$ (D-C)	F Change % (D/C-1)
1 Expenditures						
2 Salary	\$ 112,139	\$ 124,072	\$ 112,813	\$ 111,893	\$ (919)	-0.8%
3 Overtime	17,972	6,623	9,907	9,898	(9)	-0.1%
4 Wages Subtotal	\$ 130,111	\$ 130,695	\$ 122,719	\$ 121,791	\$ (928)	-0.8%
5 Medical/Dental/Other Benefits	18,298	17,710	17,838	19,161	1,323	7.4%
6 Retiree Medical (pay-go)	3,286	3,021	4,125	3,979	(146)	-3.5%
7 Worker's Compensation	5,550	6,858	6,599	6,100	(499)	-7.6%
8 Retirement (CalPERS)	48,395	51,036	54,000	59,862	5,862	10.9%
9 Benefits Subtotal	\$ 75,529	\$ 78,625	\$ 82,561	\$ 89,102	\$ 6,540	7.9%
10 Assumed Vacancy Savings		(9,597)		0	0	
11 Interdepartmental (ID) Charges	(6,519)	(6,955)	(7,333)	(8,560)	(1,226)	16.7%
12 OPEB Liability Contribution		(1,510)	0	0	0	
13 Net Staffing Expense	\$ 199,121	\$ 191,259	\$ 194,660	\$ 202,333	\$ 7,673	3.9%
14 Supplies & Services	14,685	13,714	13,675	12,366	(1,308)	-9.6%
15 Internal Service Fees	18,766	22,094	22,094	20,369	(1,724)	-7.8%
16 Debt Service	2,632	2,576	2,576	2,572	(4)	-0.2%
17 Liability Insurance	6,855	6,409	6,409	8,954	2,546	39.7%
18 Economic Dev. Fund	350	350	350	100	(250)	-71.4%
19 Capital Projects/Other Funding	5,324	1,445	1,499	1,888	389	26.0%
20 Non-Personnel Expenses Subtotal	\$ 48,612	\$ 46,588	\$ 46,602	\$ 46,250	\$ (352)	-0.8%
22 Total Expenditures	\$ 247,733	\$ 237,847	\$ 241,261	\$ 248,583	\$ 7,322	3.0%

FY 2026-27 Proposed General Fund Expenditures

While growth in historical ongoing revenue is flattening, Hayward continues to experience considerable growth in employee benefit costs, particularly pension and post-employment healthcare costs, and has made efforts to reduce its unfunded liabilities, meet ongoing service demands, address capital needs, and appropriately address emerging needs while meeting its strategic priorities.

Salaries and Benefits - In FY 2023-24 and FY 2024-25, the City adopted updated labor agreements and made equity adjustments to salary to reflect current staff duties. Between FY 2023-24 and FY 2024-25, salary and benefits costs increased over \$35 million (or 20% from the year before). At the same time, ongoing revenues were flat and, as a result, all General Fund Reserves were depleted during FY 2024-25.

As a result of numerous cost saving measures including concessions from employee groups, layoffs, vacancy management, and reductions in services and supplies, the City was able to contain salaries and benefits in FY 2025-26 and FY 2026-27 to keep costs almost the same as in FY 2024-25, even while some specific costs are growing – for example, the General Fund share of CalPERS Unfunded Actuarial Liability grew over \$7 Million between FY 2024-25 and FY 2025-26 and will grow \$6.5 Million between FY 2025-26 and FY 2026-27.

CITYWIDE BUDGET OVERVIEW

Table 5 - CalPERS Rates

<i>(in the \$1,000s)</i>	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Miscellaneous							
Normal Cost %	10.410 %	9.960 %	9.700 %	9.500 %	9.300 %	9.200 %	9.000 %
UAL Payment	\$ 17,940	\$ 19,624	\$ 20,358	\$ 22,043	\$ 22,352	\$ 22,610	\$ 20,675
Employer Contribution Rate %	39.19 %	38.04 %	38.10 %	39.40 %	38.80 %	38.10 %	34.70 %
Change over Prior Year	1.65 %	(1.15)%	0.06 %	1.30 %	(0.60)%	(0.70)%	(3.40)%
Police							
Normal Cost %	23.370 %	22.530 %	21.800 %	21.000 %	20.100 %	19.400 %	18.700 %
UAL Payment	\$ 17,925	\$ 20,007	\$ 20,689	\$ 22,104	\$ 22,404	\$ 22,664	\$ 22,403
Employer Contribution Rate %	92.98 %	93.49 %	93.20 %	95.20 %	93.30 %	91.40 %	87.90 %
Change over Prior Year	7.73 %	0.51 %	(0.29)%	2.00 %	(1.90)%	(1.90)%	(3.50)%
Fire							
Normal Cost %	21.100 %	20.280 %	19.600 %	19.000 %	18.400 %	17.900 %	17.300 %
UAL Payment	\$ 11,907	\$ 14,608	\$ 15,105	\$ 16,164	\$ 16,385	\$ 16,573	\$ 16,069
Employer Contribution Rate %	70.45 %	70.77 %	70.40 %	71.90 %	70.60 %	69.20 %	65.60 %
Change over Prior Year	1.95 %	0.32 %	(0.37)%	1.50 %	(1.30)%	(1.40)%	(3.60)%

A critical challenge in preparing for the FY 2026-27 budget has been to better understand all salary costs as, historically, the City has used salary savings from vacant positions to fund items like special pays and leave payouts. As vacancies have been eliminated from the General Fund, staff has focused on accurately budgeting these salary costs.

Overtime – Overtime in FY 2024-25 peaked at \$15.9 million. Due to partnership with employee groups and updated management practices, the City was able to reduce overtime in FY 2025-26 to an estimated \$8.4 million. In FY 2026-27, staff projects this cost will be similar at \$8.7 million. Overtime management has been a critical strategy in balancing the City’s budget.

Supplies and Services - To manage for the increasing salary and benefit costs, all departments have reduced their services and supplies budgets. Supplies and services are forecasted to decrease by more than \$5 million in FY 2025-26 compared to FY 2024-25. This cost will grow in FY 2026-27, as some of the reductions in FY 2025-26 resulted from deferred projects, but will still be nearly \$3 million lower than in FY 2024-25.

General Fund Reserve

The General Fund Reserve is intended to support City operations during emergency situations, provide flexibility to address one-time priority programs, smooth out economic swings, and buffer the loss of state and federal funds. Current City Council policy is to maintain a reasonable reserve level equal to 20 percent of total General Fund expenditures. As mentioned above, overstated revenues and significant overspending in FY 2024-25 reduced the General Fund reserve to near zero. Staff anticipates the reserve will remain near zero at the end of FY 2025-26.

CITYWIDE BUDGET OVERVIEW

The FY 2026-27 proposed budget is balanced, but does not build the reserve. Staff recommends that any one-time revenue received and any ongoing revenue received that exceeds expenses be put towards the General Fund Reserve.

The City has retained a balance in Measure C that can be used in the event of a catastrophic event if the City faces an immediate need for funds to stabilize the community and preserve City services.

General Fund Forecast

The General Fund Forecast is tool used to assist City Council and staff in managing and projecting the City’s current and future fiscal status. The City uses the Forecast to simulate different fiscal scenarios to understand the long-term fiscal impacts to the General Fund. A summary of the Forecast as of May 2026 is below. An updated model will be shared with Council and community periodically during the fiscal year. Note the following assumptions incorporated into this forecast:

For FY 2027-28 through FY 2029 - 30 Revenues:

- Business license tax modernization revenue increase of \$11 million
- Utility user tax revenue increase related to data centers and streaming of \$4.7 million
- Continued use of Measure C and OPEB Trust of \$13 million through FY30 and the end of the current public safety contracts

For FY 2027-28 through FY 2029-30 Expenses:

- Assumes some level of fire and police overtime reductions continue
- Includes contractual Cost Of Living Allowance (COLA) and 2% increases if there is no contractually specified COLA
- Continue all current vacancy savings
- Contribute \$6.1 million to worker’s compensation in FY28 with modest annual growth
- Annual increases in other expenses categories varies from 2-4%

	FY 2026 Projected	FY 2027 Proposed	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted
Ongoing Revenues	215,775	218,795	236,274	240,166	245,163
Short-Term or One-Time Revenues	25,487	29,788	13,000	13,000	13,000
Total Revenue	241,262	248,583	249,274	253,166	258,163
Salaries & Benefits	205,280	210,892	219,449	226,156	232,360
Other Expenses	35,982	37,691	36,867	37,971	38,952
Total Expenses	241,262	248,583	256,316	264,127	271,312
Surplus/(Shortfall)	0	0	(7,042)	(10,961)	(13,149)

A continuing challenge to balance...

Based on current revenue sources, which staff projects will have limited growth, the updated Five-Year Forecast reflects an ongoing structural deficit primarily associated with growth in salary and benefit costs.

The City is pursuing the following activities to support the reduction of the structural deficit:

- The City Council is considering a ballot measure for the November 2026 election to modernize the City’s business license tax. If approved by the voters, this change can

CITYWIDE BUDGET OVERVIEW

be proposed for the collection of taxes in calendar year 2027 and could result in \$11 million in new revenue.

- The City is notifying streaming providers of their responsibility to submit utility-users tax. This item was deferred pending resolution of litigation between the City of Santa Barbara and Disney. This may result in revenue between \$1.5 million and 2.5 million per year.
- A new data center is in the planning process. An economic analysis of this data center was completed and \$904,000 in new revenue is projected for FY 2026-27 and this revenue is projected to grow to over \$10 million annually in 2033.
- Staff updated the Municipal Fee Schedule to assure that fees and charges are based on most current costs for the City.

UNFUNDED NEEDS & LIABILITIES

Hayward's deferred infrastructure and capital needs, along with its unfunded liabilities like CalPERS and OPEB, must also be accommodated in both our short- and long-range financial planning. For FY 2025-26 and FY 2026-27, the City will not contribute to its OPEB Trust and will draw down from the trust for OPEB benefits paid during the year.

In addition to the structural issues in the General Fund, several other funds have negative cash balances. For FY 2026-27, staff focused on the General Fund and assuring that all other funds have sufficient revenues to meet the requests of the department. As part of the long-term strategy, staff will create a plan to resolve deficit fund balances such as through one-time funding or incremental increases in transfers.

Unfunded Capital Needs

The FY 2026-27 Capital Improvement Program reflects "Identified Capital Needs" totaling approximately \$637 million for which funding is undetermined. In accord with Council policy, as one-time funding becomes available, it will first be used to build the General Fund reserve. Once the reserve is replenished, Council will allocate one-time funds toward these unfunded CIP needs or other financial needs such as long-term liabilities.

Benefit Liabilities & Funding Status

The City actively manages its benefit liabilities and completes actuarial valuations for all benefit liabilities with the exception of accrued leave payouts (analysis conducted by staff). These valuations consider the economic, demographic, and historical compositions of the benefit programs and establish amounts that the City should allocate each year to fund its benefit-related financial obligations. Actuarial valuations identify the Annual Determined Contribution (ADC) an agency should make toward the funding of the benefit. The ADC is generally comprised of two elements: a portion of funding for current costs (sometimes referred to as "pay go") and a portion of funding for future liability costs, the UAL.

Table 6 provides a summary of the City's benefit liabilities and current levels of funding. Due to the City's fiscal condition, staff is proposing a budget that funds these liabilities at a lower level than past years. Rebuilding these funds will be an essential component of the road to fiscal stability.

CITYWIDE BUDGET OVERVIEW

Table 6: Summary of Benefit Liabilities

(in millions)	Actuarial Valuation Date	Accrued Liability	Value of Assets	Funded Ratio	Unfunded Liability	Unfunded Ratio
CalPERS Police Safety Plan	6/30/2024	\$ 544.69	\$ 322.08	58.0 %	\$ 222.61	40.9 %
CalPERS Fire Safety Plan	6/30/2024	\$ 404.16	\$ 243.19	60.2 %	\$ 160.98	39.8 %
CalPERS Miscellaneous Plan	6/30/2024	\$ 606.72	\$ 400.45	66.0 %	\$ 206.27	34.0 %
Total Cal PERS		\$ 1,555.57	\$ 965.72	62.1 %	\$ 589.86	37.9 %
OPEB - Retiree Medical Police Officers	6/30/2023	\$ 48.86	\$ 17.00	34.8 %	\$ 31.85	65.2 %
OPEB - Retiree Medical Firefighters	6/30/2023	\$ 19.63	\$ 6.74	34.3 %	\$ 12.89	65.7 %
OPEB - Retiree Medical Miscellaneous	6/30/2023	\$ 27.67	\$ 9.70	35.1 %	\$ 17.96	64.9 %
Total OPEB-Retiree Medical*		\$ 96.16	\$ 33.44	34.8 %	\$ 62.70	65.2 %
Workers' Compensation	6/30/2024	\$ 27.81	\$ 27.65	99.4 %	\$ (0.16)	0.6 %
Accrued Leave Payouts*	6/30/2024	12.91	0.00	0.0 %	\$ 12.91	100.0 %
TOTAL		\$ 1,692.45	\$ 1,026.81	59.6 %	\$ 665.31	39.3 %

*OPEB and accrued leave payout amounts reflected are based on prior-year data, as the updated information is still pending. Revised figures will be incorporated upon receipt of the final report.

Retirement Annual cost - The City is fully meeting its actuarial determined contribution (ADC) amounts based on the CalPERS normal rates and unfunded liability. Given the CalPERS "smoothing" methodology, the long-term intent is to fund the City's liability over the 30-year amortization period.

Workers' Compensation - Pursuant to the current actuarial valuation conducted for the program, a funding status of 70 - 85 percent is recommended. Funding status is currently below the recommended level for expected costs. As funding is available, staff will prioritize increasing this confidence level

Retiree Medical - OPEB - As of June 30, 2025, the City's Net OPEB liability is nearly \$80 million. Annual payments to current retirees are projected to be \$3.6 million and there is an implied subsidy of \$1.7 million. The estimated actuarial calculation of the City's ADC is \$7.7 million. The City will not fund the ADC in FY 2026-27 and will draw down from the trust. As a result, the actuarial ADC is expected to grow.

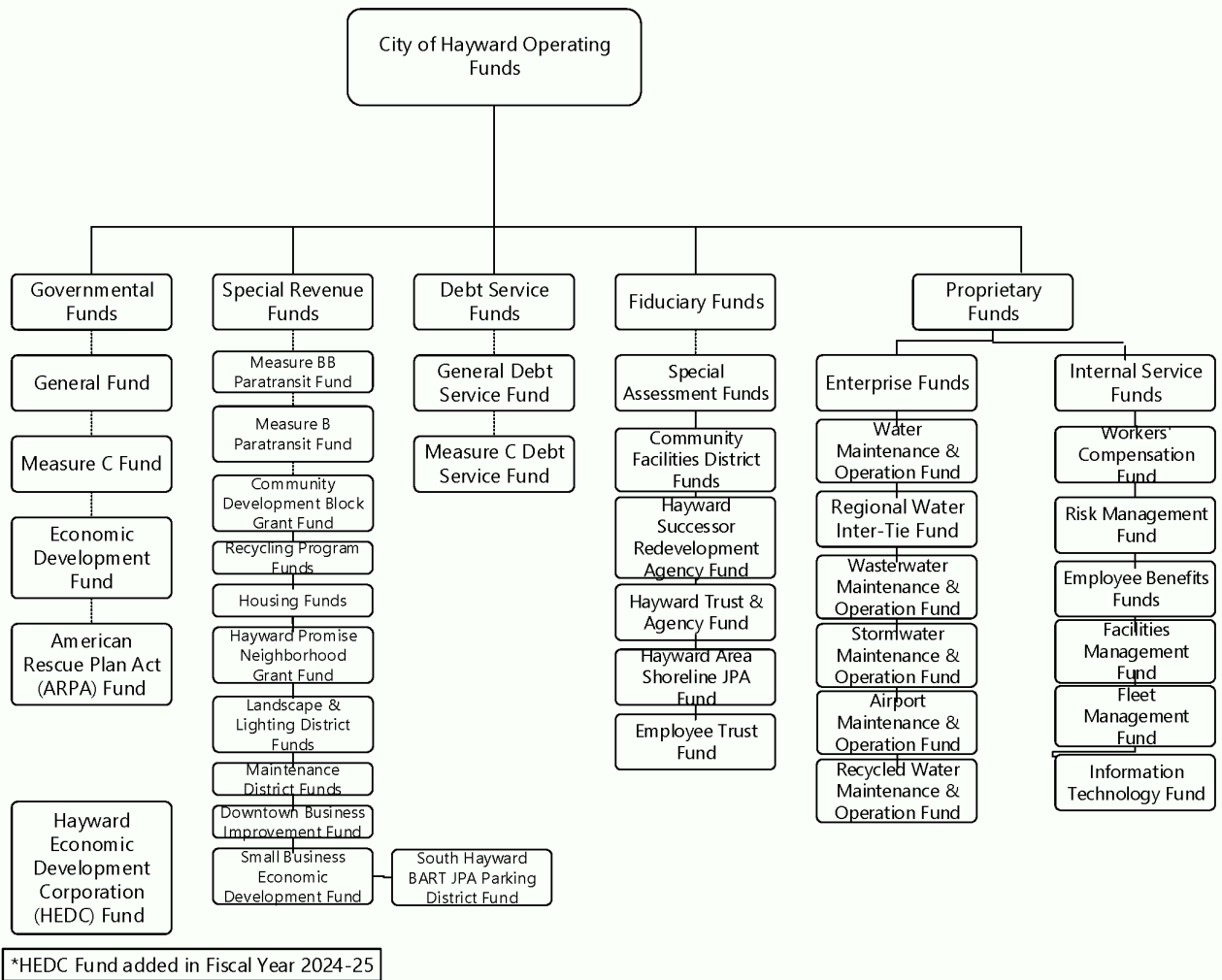
Accrued Leave Payouts (annual cost: varies) - The total liability for compensated absences due in one year is pending completion of the FY 2024-25 Annual Comprehensive Financial Report.

CITYWIDE BUDGET OVERVIEW

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FINANCIAL SUMMARIES - ALL FUNDS



This section provides an overview of the City of Hayward's operating funds.

FINANCIAL SUMMARIES - ALL FUNDS

Governmental Fund Types: These fund types are used to account for tax-supported governmental activities.

- General Fund: The general operating fund of the City, used to account for all financial resources except those required to be accounted for in another fund.
- Measure C - District Sales Tax Fund: This general operating fund is dedicated to the resources and expenditures associated with the Measure C ballot measure passed by Hayward voters in 2014.
- American Rescue Plan Act (ARPA): One-time direct federal relief funding to cities to address the impacts of COVID-19 and aid in recovery.

Special Revenue Funds: Special Revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted. Below are examples (not an exhaustive list) of restricted revenues include grant funding, enabling legislation, or earmarking funds for a specific purpose.

- Economic Development Fund
- Community Development Block Grant Fund
- Downtown Business Improvement Fund
- Small Business Economic Development Loan Fund
- Hayward Promise Neighborhood Grant Fund
- Measure B/BB - Paratransit Fund
- Recycling Program Fund
- Landscape & Lighting/Maintenance Districts/Community Facilities Districts

Debt Service Funds: Debt Service funds are used to account for the accumulation of resources and the payment of general long-term debt.

- General Debt Service (COP)
- Hayward Successor Redevelopment Agency
- Special Assessments

Proprietary Fund Types: These fund types are used to account for a government's business-type activities (activities supported, at least in part, by fees or charges).

- Enterprise Funds: Enterprise Funds represent City operations that are financed and operated like private business enterprises. This type of fund permits user charges to finance or recover the costs, including depreciation, of providing the services to the general public on a continuing basis.
 - Airport Maintenance and Operation Fund
 - Regional Water Inter-Tie Fund
 - Stormwater Maintenance and Operation Fund
 - Wastewater Maintenance and Operation Fund
 - Water Maintenance and Operation Fund
 - Recycled Water Maintenance and Operation Fund
- Internal Service Funds: Internal Service Funds are used to finance and account for goods and/or services provided by one City department to another, on a cost reimbursement basis.
 - Employee Benefits Fund
 - Facilities Management Fund
 - Fleet Management Fund
 - Information Technology Fund
 - Risk Management Fund
 - Workers' Compensation Fund

Staff has been focussed on the General Fund and will continue to evaluate the funds outside of the General Fund. Staff anticipates expenses for all funds to be approximately \$291 million for a total budget nearing \$540 million when combined with the General Fund (excluding capital).

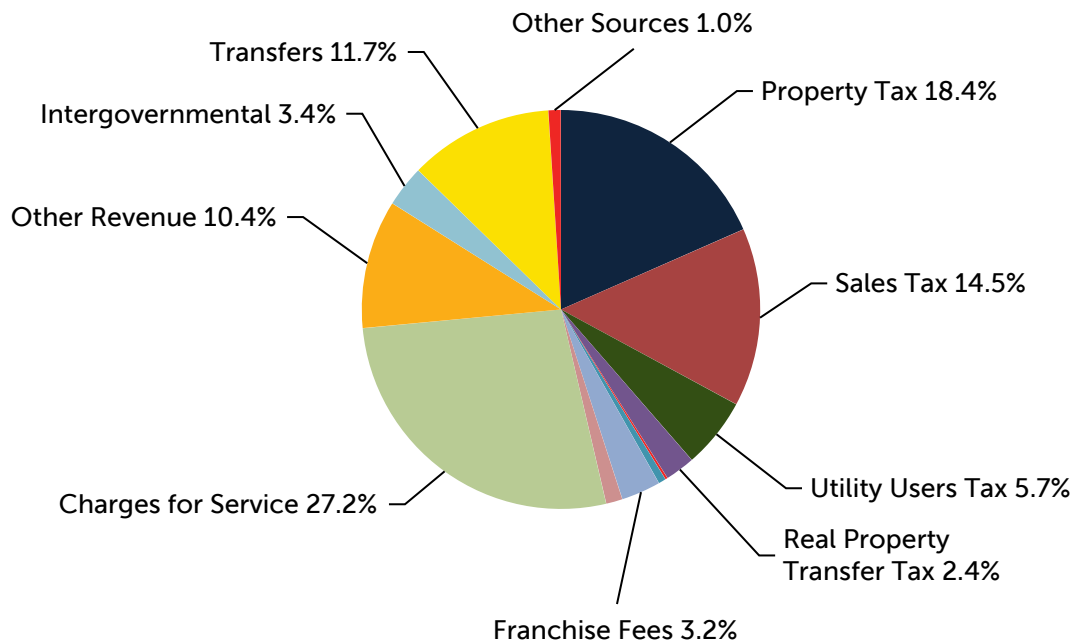
ALL OPERATING FUNDS - SUMMARY

	General	Measure C	ARPA	Special Revenue	Debt Service	Enterprise	Internal Service	Successor RDA	TOTAL
Revenues									
Property Tax	81,090	—	—	—	—	—	—	2,884	83,974
Sales Tax	46,539	19,380	—	—	—	—	—	—	65,919
Util User Tax	26,072	—	—	—	—	—	—	—	26,072
Real Property Trnsfr Tax	11,000	—	—	—	—	—	—	—	11,000
Transit Occupancy Tax	2,757	—	—	—	—	—	—	—	2,757
Cannabis Tax	850	—	—	—	—	—	—	—	850
Franchise Fees	13,873	—	—	743	—	—	—	—	14,616
Other Taxes	6,065	—	—	—	—	—	—	—	6,065
Charges for Service	14,552	—	—	—	—	109,151	—	—	123,703
Other Revenue	3,880	—	—	3,813	—	4,928	34,948	—	47,569
Intergovernmental	7,455	—	—	7,267	—	—	—	577	15,299
From All Other Sources	3,651	—	—	—	966	—	—	—	4,617
Subtotal Revenues	\$ 217,785	\$ 19,380	\$ —	\$ 11,823	\$ 966	\$ 114,079	\$ 34,948	\$ 3,461	\$ 402,442
Transfer from other funds*	30,798	—	—	100	6,823	3,344	12,195	—	53,259
Total Revenues	\$ 248,583	\$ 19,380	\$ —	\$ 11,923	\$ 7,789	\$ 117,423	\$ 47,142	\$ 3,461	\$ 455,701
Expenditures									
Salary									
Regular	113,616	5,154	—	2,190	—	22,313	8,991	115	152,379
Overtime	8,400	135	—	1,907	—	1,585	225	—	12,252
Vacancy Savings	—	—	—	—	—	—	—	—	—
Benefits									
Fringe Benefits	26,204	1,213	—	374	—	5,250	1,862	30	34,932
Retiree Medical	2,811	70	—	10	—	120	46	1	3,058
PERS	59,862	1,626	—	651	—	5,979	2,470	90	70,679
Chrgs (to)/fr other prog	(8,560)	—	—	50	—	325	—	—	(8,185)
Net Staffing Expense	\$ 202,333	\$ 8,198	\$ —	\$ 5,183	\$ —	\$ 35,572	\$ 13,594	\$ 236	\$ 265,116
Maintenance & Utilities	1,974	46	—	2,028	—	5,621	7,850	8	17,527
Supplies & Services	10,392	794	—	15,181	45	10,362	10,047	164	46,984
Internal Service Fee	20,369	582	—	191	—	3,904	968	6	26,022
Capital	—	—	—	—	—	—	—	—	—
Debt Service	—	—	—	—	7,494	3,408	148	3,229	14,279
All Other Uses	—	—	—	—	—	46,200	15,452	(90)	61,562
Subtotal Expenditures	\$ 32,736	\$ 1,421	\$ —	\$ 17,400	\$ 7,539	\$ 69,496	\$ 34,465	\$ 3,318	\$ 166,375
Subtotal Expenditures	\$ 235,069	\$ 9,619	\$ —	\$ 22,583	\$ 7,539	\$ 105,068	\$ 48,059	\$ 3,553	\$ 431,490
Transfers to other funds*	13,514	15,408	—	6,338	482	28,119	11,446	824	76,132
Total Expenditures	\$ 248,584	\$ 25,027	\$ —	\$ 28,921	\$ 8,021	\$ 133,187	\$ 59,505	\$ 4,378	\$ 507,623
(Use)/Add to fund bal	—	(5,647)	—	(16,998)	(233)	(15,765)	(12,362)	(917)	(51,923)

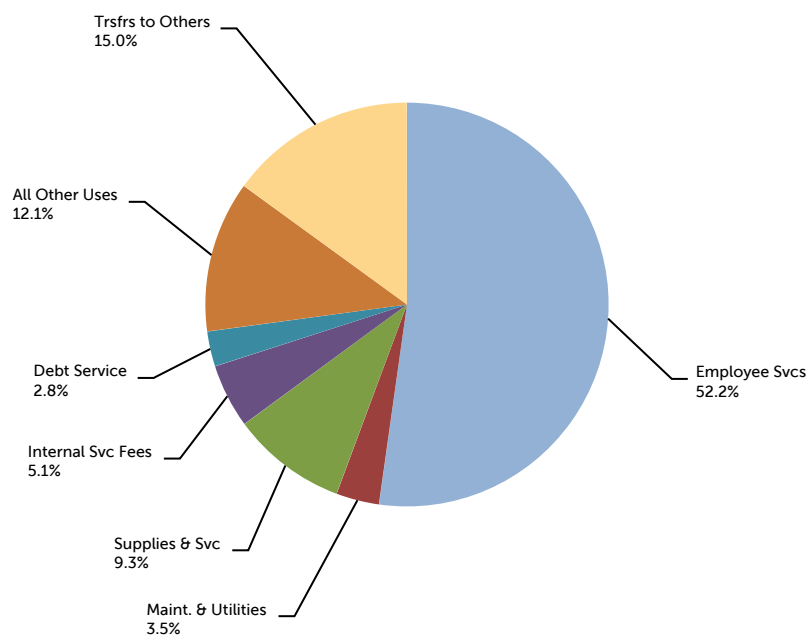
Note: General Fund column represents fund 100 only.

Summary of Revenues and Expenditures - All Operating Funds

FY 2026-27 All Operating Funds Revenues - By Type \$428.6 Million



FY 2026-7 All Operating Funds Expenditures - By Category \$445 Million



ALL OPERATING FUNDS - DEPARTMENT SUMMARY

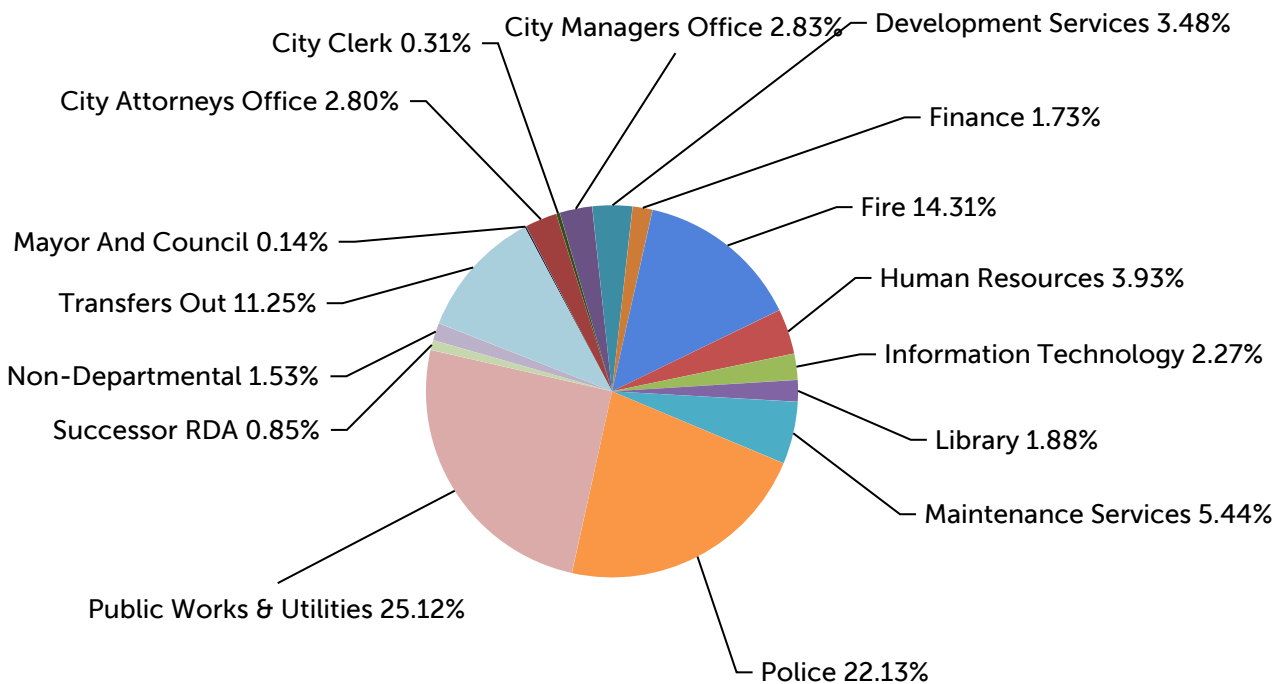
	General	Measure C	ARPA	Special Revenue	Debt Service	Enterprise	Internal Service	Successor RDA	TOTAL
Revenues									
Mayor/City Council	—	—	—	—	—	—	—	—	—
City Attorney	—	—	—	—	—	—	12,195	—	12,195
City Clerk	53	—	—	—	—	—	—	—	53
City Manager	63	—	—	3,592	—	—	—	3,461	7,116
Development Services	9,360	—	—	4,374	—	—	—	—	13,734
Finance	388	—	—	—	—	—	—	—	388
Fire	8,243	—	—	—	—	—	—	—	8,243
Human Resources	—	—	—	—	—	—	13,560	—	13,560
Information Technology	—	—	—	—	—	—	10,647	—	10,647
Library	—	—	—	—	—	—	—	—	—
Maintenance Services	2,205	—	—	—	—	—	10,741	—	12,946
Police	3,422	—	—	—	—	—	—	—	3,422
Public Works & Utilities	395	—	—	1,243	—	109,858	—	—	111,496
Non-dept/Transfers In	224,455	19,380	—	83	7,789	7,565	—	—	259,271
Total Revenues	\$ 248,583	\$ 19,380	\$ —	\$ 9,293	\$ 7,789	\$ 117,423	\$ 47,142	\$ 3,461	\$ 453,071
Expenditures									
Mayor/City Council	740	—	—	—	—	—	—	—	740
City Attorney	2,071	—	—	—	—	—	12,619	—	14,690
City Clerk	1,625	—	—	—	—	—	—	—	1,625
City Manager	6,452	—	—	7,862	—	—	574	4,468	19,356
Development Services	12,612	—	—	5,694	—	—	—	—	18,306
Finance	6,498	—	—	—	—	2,589	—	—	9,086
Fire	71,006	—	—	—	—	—	—	—	71,006
Human Resources	3,953	—	—	—	—	105	16,514	—	20,572
Information Technology	—	—	—	—	—	—	11,934	—	11,934
Library	9,669	—	—	—	—	—	—	—	9,669
Maintenance Services	8,333	2,909	—	—	—	4,086	13,041	—	28,370
Police	109,262	6,104	—	22	—	—	—	—	115,388
Public Works & Utilities	2,681	—	—	6,536	—	98,763	—	—	107,980
Non-dept/Transfers Out	13,683	16,014	—	286	8,021	23,972	4,822	—	66,798
Total Expenditures	\$ 248,584	\$ 25,027	\$ —	\$ 20,401	\$ 8,021	\$ 129,515	\$ 59,505	\$ 4,468	\$ 495,520
(Use)/Add to fund bal	—	(5,647)	—	(11,108)	(233)	(12,092)	(12,362)	(1,007)	(42,450)

Note: General Fund column represents fund 100 only.

SUMMARY OF EXPENDITURES BY DEPARTMENT-ALL FUNDS

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
Mayor & City Council	552,583	686,933	699,046	740,111
City Attorney	9,951,068	12,535,294	13,838,426	14,689,858
City Clerk	1,054,217	1,435,850	1,095,690	1,628,433
City Manager	12,387,776	12,016,366	13,415,342	14,888,067
Development Services	10,681,026	14,104,470	13,974,516	18,305,704
Finance	7,815,872	8,828,618	8,802,222	9,086,461
Fire	67,131,266	74,130,283	67,487,911	75,209,015
Human Resources	21,512,645	18,379,963	21,291,900	20,676,353
Information Technology	8,230,603	9,391,403	10,640,206	11,934,267
Library	7,692,128	9,294,525	9,929,070	9,853,316
Maintenance Services	22,639,257	27,251,312	24,879,880	28,584,748
Police	80,426,426	98,491,401	109,568,962	116,317,440
Public Works & Utilities	100,981,095	125,536,633	127,140,193	132,051,478
Successor RDA	4,141,754	3,419,365	4,661,089	4,467,697
Non-Dept./Debt Service	57,560,428	7,871,487	7,995,625	8,053,258
Transfers Out	33,129,179	16,843,043	22,296,094	59,132,198
	\$ 445,887,321	\$ 440,216,947	\$ 457,716,171	\$ 525,618,404

FY 2026-27 All Funds Expenditures by Service Area



GENERAL FUND SUMMARY & CASH BALANCE

<i>\$ in 1,000s</i>	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Projected	FY 2027 Proposed
Beginning Cash Fund Balance	\$ 30,998	\$ 32,530	\$ 795	\$ 795	\$ 796
Revenues					
Property Tax	73,406	75,907	77,459	79,500	81,090
Sales Tax	53,034	53,476	45,600	47,599	46,539
Utility Users Tax	24,454	23,101	27,000	24,844	26,072
Franchise Fees	13,162	13,031	13,630	12,885	13,873
Real Property Transfer Tax	12,541	10,598	13,500	11,794	11,000
Transit Occupancy Tax	2,045	2,341	3,500	2,629	2,757
Cannabis Tax	875	741	1,100	626	850
Other Taxes	5,813	6,091	5,775	5,514	6,065
Charges for Services	10,052	10,502	15,144	14,923	14,552
Inter-Governmental	4,671	5,736	8,251	7,267	7,455
Fines & Forfeitures	2,689	2,961	2,823	2,756	3,651
Other Revenues	1,982	4,056	863	1,020	3,880
Interest & Rents	—	—	650	—	—
Transfers In	8,716	7,881	4,419	29,906	30,798
Total Operating Revenues:	\$ 213,441	\$ 216,423	\$ 219,714	\$ 241,262	\$ 248,583
Expenditures					
Salaries & Benefits	160,815	199,121	184,015	197,947	202,333
Maintenance & Utilities	1,690	1,624	1,715	2,175	1,974
Supplies & Services	13,482	13,076	11,953	8,213	10,392
Internal Service Fees	19,956	18,766	22,094	22,094	20,369
Capital	459	—	—	199	—
Transfers Out	14,895	15,147	12,889	10,635	13,514
Total Operating Expenditures:	\$ 211,297	\$ 247,733	\$ 232,665	\$ 241,261	\$ 248,583
Annual Surplus/(Shortfall)	\$ 2,144	\$ (31,310)	\$ (12,951)	\$ 1	\$ —
Adjustments to Fund Balance	\$ (612)	\$ (425)	\$ —	\$ —	\$ —
Ending Fund Cash Balance (ACFR)	\$ 32,530	\$ 795	\$ (12,156)	\$ 796	\$ 796
Cash Fund Balance Designations					
Unassigned	32,530	795	(12,156)	796	796
Contingencies	-	-	—	—	—
Economic Uncertainty	-	-	—	—	—
Liquidity	-	-	—	—	—
Emergencies	-	-	—	—	—
Total Designated Fund Balance	\$ 32,530	\$ 795	\$ (12,156)	\$ 796	\$ 796

GENERAL FUND - FUND TRANSFER SUMMARY

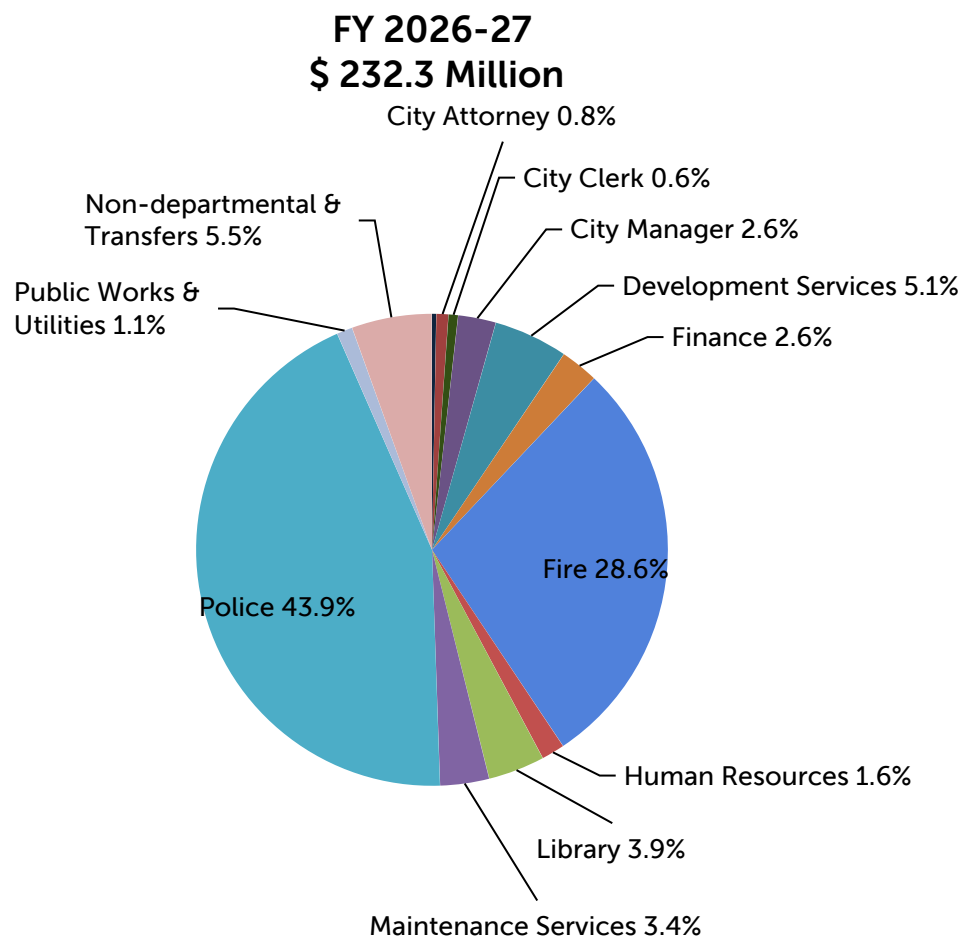
Fund Transfers (FY 2022-27)

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
<i>'\$s in 1,000's</i>				
Transfers into the General Fund				
Transfer for Cost Allocation	2,458	3,164	2,900	2,477
Transfer from Successor RDA Loan Repayment	800	800	800	800
Transfer from So. Hwd B.A.R.T. JPA	—	—	—	—
Transfer from Special Gas Tax	242	244	246	251
Transfer from Byrnes Justice Assist Grant	—	—	—	—
Transfer from CFD #2 for Police Services	290	290	290	299
Transfer from CFD #1 Fund	8	8	8	8
Transfer from CFD #3 for Police & Fire Services	175	175	175	175
Transfer from ARPA Federal Stimulus Funding	—	—	—	10,000
Transfers into the General Fund	\$ 4,192	\$ 4,681	\$ 4,419	\$ 33,798
Transfers out of the General Fund				
Transfer to Debt Service	2,708	2,577	2,576	2,572
Transfer for Risk Management Premium	5,452	6,855	6,409	8,954
Transfer to Economic Development Fund	350	350	350	100
Transfer to Trans Sys Improvement Fund	500	—	800	—
Transfer to Cannabis Community Fund	—	—	—	—
Transfer to Information Technology Operating Fund	—	—	—	—
Transfer to Capital Projects	2,060	2,108	645	1,888
Transfer to Water Fund	—	—	—	—
Transfer to Retiree Medical Fund	2,607	2,628	1,510	—
Transfers out of the General Fund	\$ 13,677	\$ 14,518	\$ 12,289	\$ 13,514

Summary of Expenditures by Department - General Fund

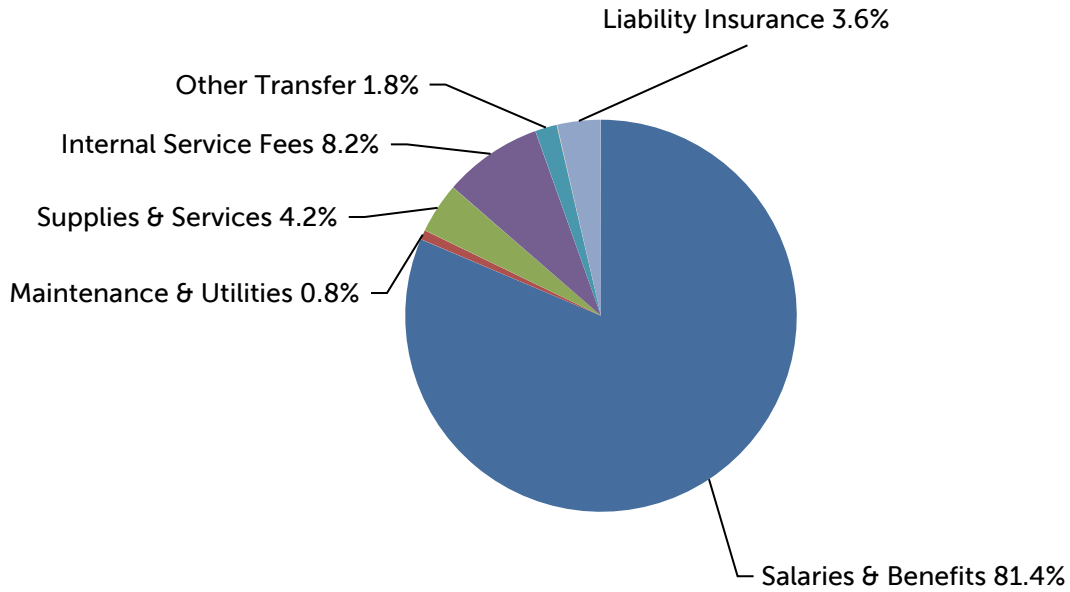
Summary of Expenditures by Department - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Mayor & Council	552,583	686,933	699,046	740,111
City Attorney	1,808,182	2,093,930	2,023,220	2,070,787
City Clerk	1,054,217	1,435,850	1,095,690	1,624,933
City Manager	8,252,514	8,299,167	8,693,516	6,451,712
Development Services	10,647,619	12,437,591	12,140,793	12,611,582
Finance	5,877,682	6,589,734	6,391,849	6,497,842
Fire	67,131,266	74,130,283	67,487,911	71,006,091
Human Resources	2,661,604	3,441,505	4,188,572	3,952,624
Library	7,673,394	9,102,402	9,104,225	9,669,465
Maintenance Services	7,167,774	7,824,138	8,275,535	8,340,422
Police	77,428,508	94,056,446	104,629,063	109,261,969
Public Works & Utilities	4,777,418	4,472,782	4,490,725	2,680,710
Non-departmental & Transfers	15,069,028	15,323,906	12,457,633	13,682,598
	\$ 210,101,788	\$ 239,894,668	\$ 241,677,778	\$ 248,590,846

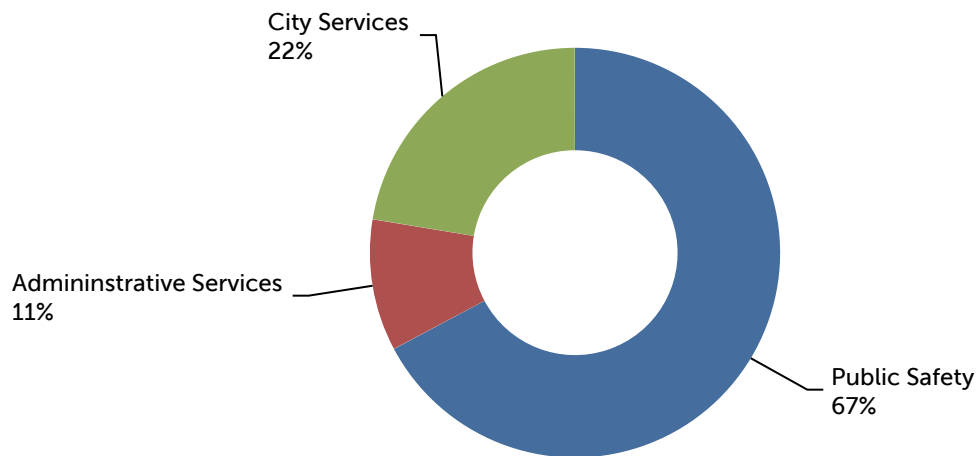


GENERAL FUND EXPENDITURES & STAFFING

FY 2026-27 General Fund Expenditures by Category



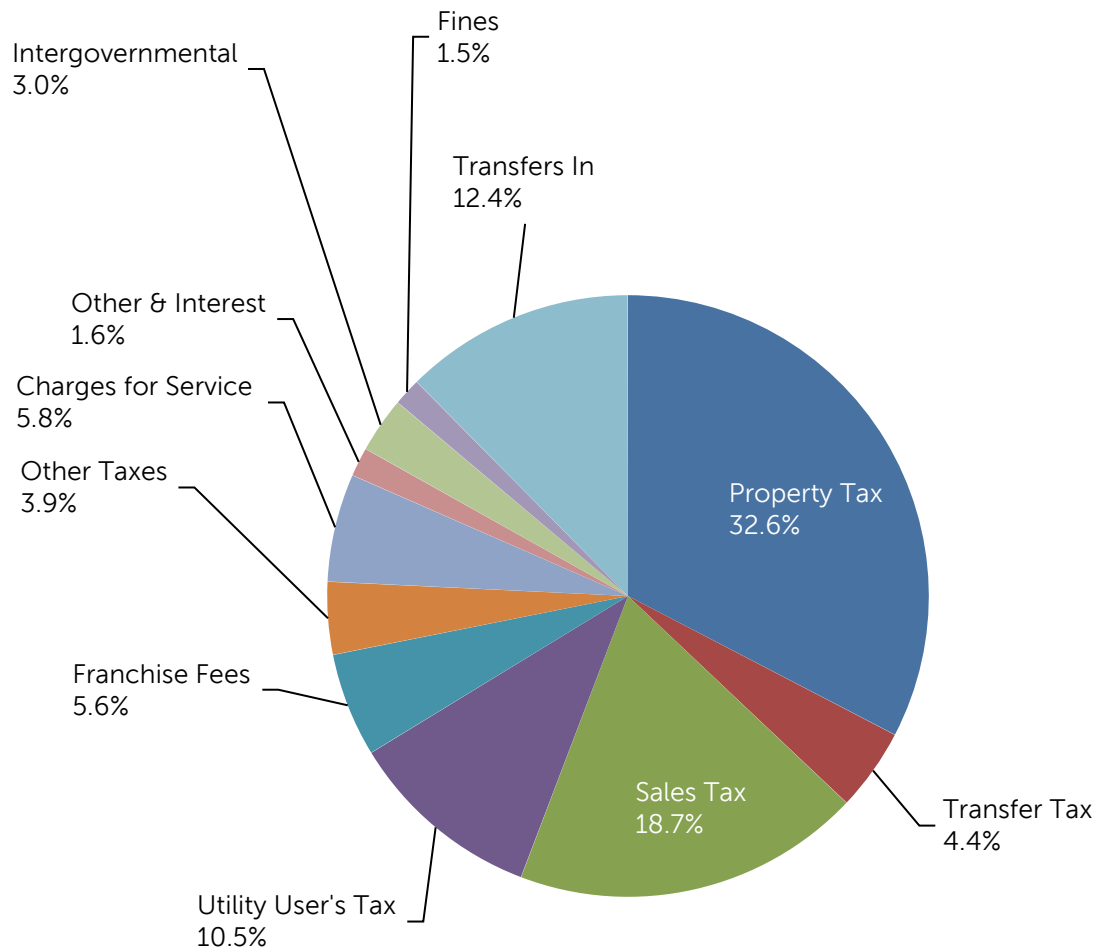
FY 2026-27 General Fund Staffing by Service Area



GENERAL FUND REVENUES BY SOURCE

FY 2026-27 General Fund Proposed Revenues / Resources

\$ 219.7 Million



GENERAL FUND REVENUES

<i>Revenues by Category in 1,000's</i>	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
Property Taxes				
Property Tax Secured	44,772	45,601	49,001	51,298
Property Tax Unsecured	2,458	2,600	2,308	2,294
RPTTF (Redistribution & Pass-Thru)	5,502	5,882	4,500	4,833
Property Tax - VLF Swap	20,674	21,824	21,650	22,665
Total Property Taxes	\$ 73,406	\$ 75,907	\$ 77,459	\$ 81,090
Sales & Use Tax				
Sales and Use Taxes	51,797	52,398	44,258	45,227
Sales Tax/Public Safety	1,238	1,079	1,342	1,312
Total Sales & Use Tax	\$ 53,034	\$ 53,476	\$ 45,600	\$ 46,539
Utility Users Tax	\$ 24,454	\$ 23,101	\$ 27,000	\$ 26,072
Franchise Fee Tax				
Franchise - Refuse	9,169	9,468	9,700	9,880
Franchise - Water	—	—	—	—
Franchise - Sewer	—	—	—	—
Franchise - Gas & Electric	2,974	2,717	2,300	2,285
Franchise - Cable TV	1,019	846	1,630	1,708
Total Franchise Fee Tax	\$ 13,162	\$ 13,031	\$ 13,630	\$ 13,873
Real Property Transfer Tax	\$ 12,541	\$ 10,598	\$ 13,500	\$ 11,000
Other Taxes				
Business License Tax	3,746	3,982	3,563	3,587
Cannibas Tax	875	741	1100	850
Emergency Facilities Tax	1,922	1,972	2,075	2,372
Business Tax State Fee	145	137	137	107
Transient Occupancy Tax	2,045	2,341	3,500	2,757
Total Other Taxes	\$ 8,733	\$ 9,174	\$ 10,375	\$ 9,673
<i>Charges for Services (comprised of Licenses & Permits, Fees & Service Charges, Construction Related Fees)</i>				
Licenses and Permits				
Fire Licenses & Permits	262	475	3,115	1,777
Police Licenses & Permits	1	1	436	449
Other Licenses & Permits	156	226	199	164
Total Licenses and Permits	\$ 786	\$ 1,024	\$ 3,764	\$ 2,175
Fees and Service Charges				
Fire Fees & Svc Charges	1,221	1,284	1,701	1,527
Police Fees & Svc Charges	458	588	998	751
Residential Rental Inspections	2,320	2341	1,800	2,651
Vehicle Maintenance & Operations	0	0	0	0
Other Fees & Svc Charges	2501	2375	3002	2,794
Total Fees and Service Charges	\$ 6,501	\$ 6,587	\$ 7,502	\$ 7,722

GENERAL FUND REVENUES

<i>Revenues by Category in 1,000's</i>	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
Construction Related Fees				
Construction Permits	657	765	824	848
Plan Checking & New Constr. Insp.	2,108	2,125	3,025	3,136
Supplemental Improvement Tax	—	—	2,200	550
Total Construction Related Fees	\$ 2,765	\$ 2,890	\$ 6,049	\$ 4,534
Total Charges for Services	\$ 10,052	\$ 10,502	\$ 17,314	\$ 14,432
Inter-Governmental				
Grants / Reimbursement	311	311	2,151	2,450
Federal Reimbursement (COVID-19) - FEMA	—	—	—	—
Local Reimbursement	—	1,544	—	—
Fairview Fire Protection District	3,600	3,737	3,745	4,100
Vehicle License Fee (VLF)	203	259	150	67
Fire Federal Grant Reimbursement	—	—	—	—
Fire Mutual Aid Reimb	295	1,409	1,800	838
Miscellaneous	251	2	406	—
Total From Other Agencies	\$ 4,671	\$ 5,736	\$ 8,251	\$ 7,455
Fines and Forfeitures				
Vehicle Fines	437	454	340	384
Parking Citations - In House	2,171	2,373	2,410	3,268
Photo Red Light	80	134	73	—
Criminal Fines	—	—	—	—
Administrative Citations	—	—	—	—
Library Fines	—	—	—	—
Total Fines and Forfeitures	\$ 2,689	\$ 2,961	\$ 2,823	\$ 3,651
Other Revenues				
Other	1,982	456	863	3,880
Total Other Revenues	\$ 1,982	\$ 456	\$ 863	\$ 3,880
Interest & Rents				
Interest Earned	—	—	—	—
Miscellaneous Interest Income	—	—	—	—
Building & Parking Rental	—	—	—	—
Total Interest & Rents	\$ —	\$ —	\$ —	\$ —
Total General Fund Revenues	\$ 204,724	\$ 204,942	\$ 216,815	\$ 217,665
Transfers In	8,716	3,881	4,419	30,798
Total Revenues Including Transfers	\$ 213,441	\$ 208,823	\$ 221,234	\$ 248,463

KEY GENERAL FUND REVENUES

PROPERTY TAXES

Property Tax revenues are the City’s largest General Fund revenue source, comprising approximately one-third of adopted FY 2026-27 General Fund revenues. The City’s Property Tax is collected by Alameda County, and the City currently receives approximately 18 percent of the 1 percent countywide real property tax levied. Most of the revenue is received in December and April.

Allocation of County-wide Property Tax



Real Property Taxes

Under the State Constitution, Real Property Taxes (Property Taxes) are applied to all taxable real and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property) and are set at 1 percent of the assessed value. This is an ad valorem tax, meaning it is based on the value of the property rather than a fixed amount. The Alameda County Assessor maintains property tax assessment rolls that account for all property. Property Taxes are adjusted per the following:

- Pursuant to provisions of Proposition 13, the assessed value of real property that has not changed ownership increases by the change in the California Consumer Price Index up to a maximum of 2 percent per year.
- Property that changes ownership; is substantially altered; is newly constructed; “state-assessed” rather than “local-assessed” property; and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), is assessed at the full market value in the first year, and subject to the 2 percent cap, thereafter.

Proposition 13 & ERAF

In 1979, in order to mitigate the loss of Property Tax revenues after approval of Proposition 13, the State legislature approved AB 8. This action was approved to provide a permanent method for allocating the proceeds from the 1 percent property tax rate, by allocating revenues back to local governments based on their historic shares of property tax revenues. As part of the State’s FY 1993-94 budget, the AB 8 formula was altered requiring another ongoing shift in City Property Tax revenue to K-12 schools and community colleges (Education Revenue Augmentation Fund or ERAF).

KEY GENERAL FUND REVENUES

PROPERTY TAXES, continued

Proposition 8

Proposition 8 (1979) requires county assessors to temporarily lower the assessed value of a property if the market value falls below its factored base year value. Reductions in value under Proposition 8 are temporary and are reviewed annually. Subsequent years may see a reassessment of value based on current market conditions - and in this case, a property value may increase more than 2 percent in a single year.

Proposition 1A

Proposition 1A, enacted in November 2004 and Proposition 22, enacted in November 2010, provides protection for local property taxes, sales taxes, and Vehicle In-lieu Tax/License Fees (VLF) revenues by prohibiting the State Legislature from taking any action that would:

- Reduce the local Bradley-Burns Uniform sales and Use Tax rate or alter its allocation.
- Decrease VLF revenue from the 0.65 percent rate without providing replacement funding.
- Shift property taxes from cities, counties or special districts.

Supplemental Property Taxes

Supplemental Taxes are the result of the reassessment of property as of the 1st day of the month following either an ownership change or completion of new construction. In most cases, reassessment results in one or more supplemental tax bills being sent to the property owner during the year, in addition to the annual property tax bill.

Vehicle In-lieu Tax/License Fees (VLF)

Motor Vehicle In-Lieu Tax (VLF) is a tax imposed by the State on the ownership of a registered vehicle. VLF is collected by the State Department of Motor Vehicles (DMV) and more than 95 percent of these fees are divided equally between counties and cities; aggregate shares are distributed in proportion to the respective populations of the cities and counties. The State withholds less than 5 percent of these fees for the support of the Department of Motor Vehicles.

Until FY 1998-99, the annual license fee was 2 percent of the market value of the vehicle as determined by the DMV. In 1998-99, the State reduced the license fees by 25 percent, but agreed to backfill local jurisdictions for this loss in revenue.

In 2004, the Governor lowered the annual VLF to 0.65 percent, from 2.0 percent. In the budget agreement between the Governor and cities and counties, the Governor agreed to backfill the 1.35 percent difference in VLF with property taxes from the Education Revenue Augmentation Fund (ERAF). Beginning in FY 2005-06, this property tax in lieu of VLF grows at the same rate as the change in gross assessed valuation of taxable property in the City from the prior year.

Personal Property Taxes

Personal Property Tax is assessed at the rate of 1 percent of the market value on a business' personal property, such as office furniture, machinery and other equipment. The tax is billed by Alameda County in a single installment due August 31st, and the majority of these payments are remitted to the City in September.

KEY GENERAL FUND REVENUES

PROPERTY TAXES, *continued*

Analysis

Factors that affect revenue generated by property taxes include:

- Changes in assessed values, caused by inflation adjustments up to 2 percent of construction activity, sales of properties and Proposition 8 reassessments.
- Economic growth in the Bay Area.
- Supplemental Taxes are affected by sales of real property and/or new construction in the City that occurs after the assessment lien date (of January 1st) until the end of the fiscal year (June 30th).
- VLF revenue is impacted by the sale of new vehicles in California, DMV administrative costs, and the proportion of Hayward’s population to the total for the State and County. Beginning in FY 2005-06, the rate of growth in the assessed values of properties also impacted VLF revenues, as the amount of the VLF backfill paid increased by the change in gross assessed values of taxable properties.
- Personal property taxes are affected by business capital expenditures growth, and the collection rate. The growth in annual personal property tax revenues should generally be close to the growth in annual assessed values, except for significant changes in collection rates.
- Redevelopment Agency Dissolution and distributions from the Redevelopment Property Tax Trust Fund (RPTTF) have altered gross property tax revenues (but not VLF revenues). In FY 2012-13, FY 2013-14 and FY 2014-15, the City received significant one-time revenues related to the dissolution process that are not included in future year projections.

Forecast

Projections for Real Property Tax revenue are primarily based on the annual County Assessor’s Office estimate of assessed values, with projections for the adopted budget based on information provided by the Assessor in April. In addition, the City uses a property tax consultant to review and confirm estimates.

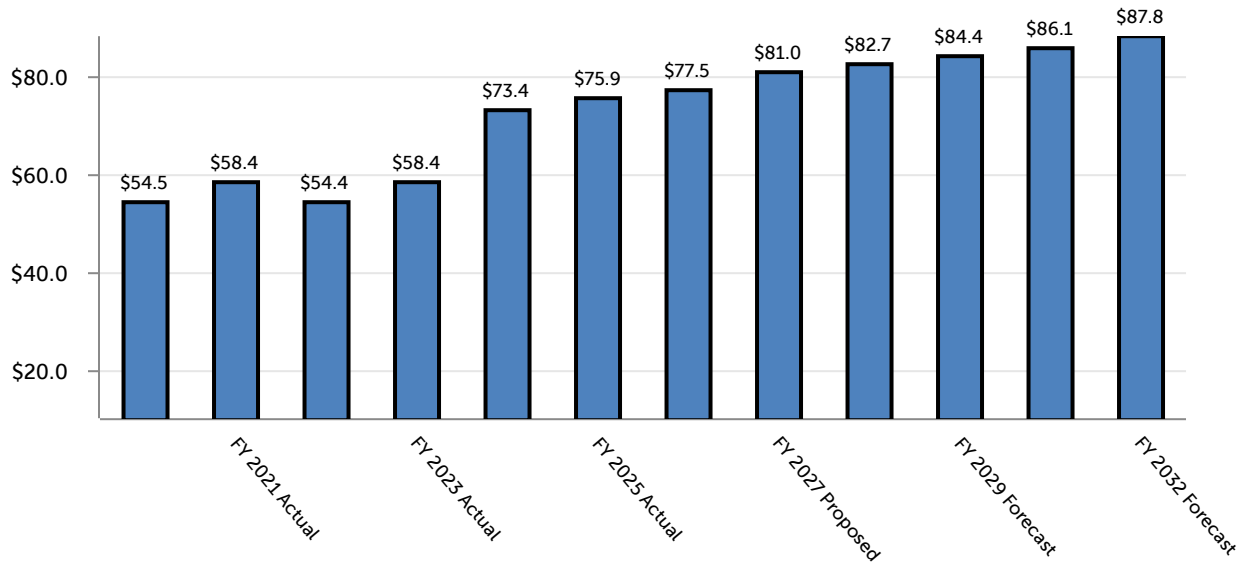
Real Property Tax revenue is comprised of three distinct categories: Secured & Unsecured Property Tax, Vehicle License Fees (VLF), and the Redevelopment Property Tax Trust Fund (RPTTF). The chart below summarizes the net projections for all three sources.

PROPERTY TAXES (All)	Actual			Projected	Proposed	Projected Revenue			
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Collections	\$ 58,432	\$ 73,406	\$ 75,907	\$ 79,500	\$ 81,090	\$ 82,712	\$ 84,366	\$ 86,053	\$ 87,774
\$ Change	\$ 3,964	\$ 14,974	\$ 2,500	\$ 3,593	\$ 1,590	\$ 1,622	\$ 1,654	\$ 1,687	\$ 1,721
% Change	7.28%	25.63%	3.41%	4.73 %	2.00%	2.00%	2.00%	2.00%	2.00%

KEY GENERAL FUND REVENUES

PROPERTY TAXES, continued

After a number of years of significant growth in property tax revenue, due to rising interest rates resulting in slower home sales and requested appeals especially associated with commercial and apartment buildings, the Alameda County Assessor has recommended caution when projecting property tax growth for FY 2026-27. Based on that information, staff has used a projection of 2% growth between FY 2025-26 and FY 2026-27. The difference is slightly less than 2% due to an unusual transaction in FY 2025-26. For the Five-Year Forecast, staff has project an increase of 2% per year.



All real property not affected by Proposition 8 re-assessments will be subject to the California Consumer Price Index (CCPI) growth factor and cannot exceed 2 percent, as prescribed by Proposition 13. In FY 2021-22, in response to the COVID-19 crisis, the California State Board of Equalization directed that 2022 assessment roll shall use an inflation factor of 1.02 percent. Beginning in FY 2022-23, the California State Board of Equalization reinstated the practice of setting the CCPI growth factor at a not to exceed 2 percent.

KEY GENERAL FUND REVENUES

SALES AND USE TAXES

Sales and Use Tax is the General Fund’s second largest source of revenue and represents 18percent of total FY 2026-27 projected General Fund revenue. Sales Tax is an excise tax imposed on retailers for the privilege of selling or leasing tangible personal property. The Use Tax is an excise tax imposed for the storage, use, or other consumption of tangible personal property purchased from any retailer. The proceeds of sales and use taxes imposed within the boundaries of Hayward are collected and distributed by the State to various agencies, with the City of Hayward receiving the equivalent of 1 percent of the amount collected.

The State modified the structure of city sales tax revenues, effective July 1, 2004, when they enacted legislation from a voter-approved deficit financing bond measure. This measure included a temporary reduction of the local Bradley-Burns sales tax share from 1 percent to 0.75 percent, routing the 0.25 percent to other State funding needs. The 0.25 percent was fully replaced with property tax revenues (sales tax back-fill) to make cities whole. This shuffle of revenues is commonly referred to as the “Triple Flip.” The Triple Flip ended in FY 2015-16 and all revenues are now captured as base sales and use tax. The total sales tax rate for Hayward is currently 10.75 percent and distributed according to the chart below.

DISTRIBUTION OF SALES TAX COLLECTIONS WITHIN ALAMEDA COUNTY

Agency	%
State of California	6.00 %
City of Hayward	1.00 %
City of Hayward District Transactions & Use Tax (10/1/14)	0.50 %
Alameda County	0.25 %
Alameda County Special District	2.50 %
Total Sales Tax in Hayward	10.25 %

Measure C - District 0.5% Transaction and Use Tax

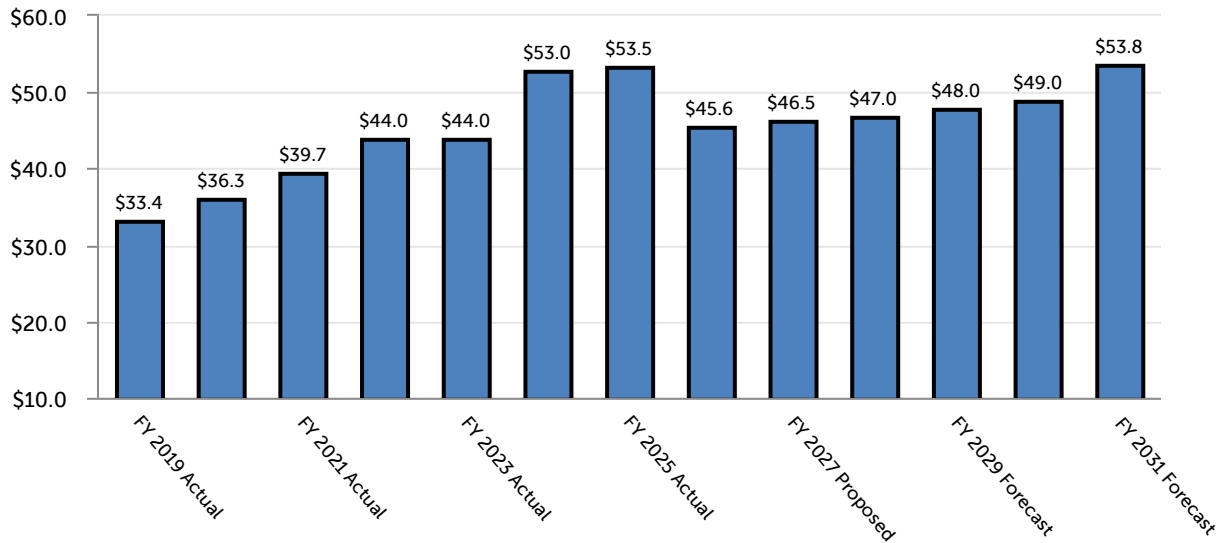
During the June 3, 2014 municipal election, the voters of the City of Hayward passed a ballot measure (Measure C) to increase the City’s Transaction and Use (Sales) Tax by half a percent for twenty years. This half cent increase became effective October 1, 2014, bringing Hayward’s Sales and Use Tax rate to 10.75 percent (with the passage of Alameda County’s Measure BB 0.5 percent Sales Tax increase). This is a general tax and is considered discretionary in nature. However, City Council has adopted specific expenditures intended to be funded with this revenue that includes debt service for capital expenses associated with the 21st Century Library and Learning Center, a new fire training center, improvements to fire stations, streets and roads improvements and increases in police and maintenance services. Staff estimates that the District Sales Tax is projected to generate between \$13.5 - \$21 million annually in locally controlled revenue that can be allocated by City Council and will remain in place until 2034. In 2025, Hayward voters adopted Measure K1 extending this sales and use tax for an additional years.

Measure C revenues are captured in a separate fund to assist with tracking and are not reflected in this Sales Tax analysis.

KEY GENERAL FUND REVENUES

SALES AND USE TAXES, continued

Forecast



Forecasting Sales Tax involves a review of the base sales tax and a variety of economic factors. In FY 2019-20 the City ended with higher sales tax revenue than anticipated. The significant increase was related to the South Dakota v. Wayfair decision, which mandates that businesses without a physical presence in a state with more than 200 transaction or \$100,000 in-state sales collection must remit sales taxes on transaction in the state. This decision has continued to positively impact the City's Sales Tax revenue projections. During FY 2023-24 and FY 2024-25, the City received significant sales tax associated with bringing new BART cars into operation in Hayward. After two fiscal years with sales tax exceeding \$53 million annually, sales tax is anticipated to decline a second year to \$46.5 million in FY 2026-27 as the BART car project is completed

FY 2026-27 recommended budget projection for sales tax remains virtually unchanged from the FY 2025-26 Adopted budget, as the City continues to be conservative in its effort to project sales tax in an economy that has experienced residual effects COVID-19 crisis, and high inflationary rates over the last year.

TOTAL SALES & USE TAX (in 1,000s)	Actual			Adopted	Adopted	Projected Revenue			
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Collections	\$ 44,051	\$ 53,034	\$ 53,476	\$ 45,600	\$ 46,539	\$ 46,993	\$ 48,055	\$ 49,029	\$ 49,896
\$ Change	\$ 23	\$ 8,983	\$ 442	\$ (7,876)	\$ 939	\$ 454	\$ 1,062	\$ 974	\$ 867
% Change	0.05%	20.39%	0.83%	-14.73%	2.06%	0.98%	2.26%	2.03%	1.77%

KEY GENERAL FUND REVENUES

UTILITY USERS TAX

Utility Users Tax (UUT) has generally been a steady and reliable source of General Fund revenue for most governmental entities, and is the third largest source of General Fund revenue for Hayward. In 2009, voters approved Measure A authorizing the City to collect a 5.5 percent UUT on electric, gas, cable services, and telecommunications services. The tax is not applicable to State, County, or City agencies, or to insurance companies and banks.

Analysis

Some factors that affect the revenue generated by UUT are:

- Consumption/use of gas, electricity, telecommunication services, cable, and cellular;
- Regulatory actions, including deregulation and re-regulation;
- PUC rate changes;
- Market forces;
- Evolution of technology; and
- Legislative actions at State and Federal levels

Forecast

UUT is forecasted with limited net growth. Gas and electricity rates are likely to rise in future years, but trends indicate that reduced consumption as well as change in behavior regarding use of cable services offsets much of these cost increases (and resulting UUT revenues).

The City experienced significant increases (over \$10 million) in these revenue sources in FY 2022-23. As these items are associated with customer cost of utilities, these increases are associated with increases in utility bills.

Since FY 2022-23, these revenues have declined or become flat, which is likely due to changes in customer behavior especially associated with use of cable services.

Due to recent resolution of a court case between the City of Santa Barbara and Disney, the City is notifying streaming providers to submit utility users tax. This may result in new, ongoing revenues of \$1.5 million - \$2 million. These amounts are not included in this proposed budget because the timing and actual collections of these new revenues are unknown. The City will be notifying streaming providers of their responsibility for this tax in spring 2026 and will update the Council as new revenues are collected.

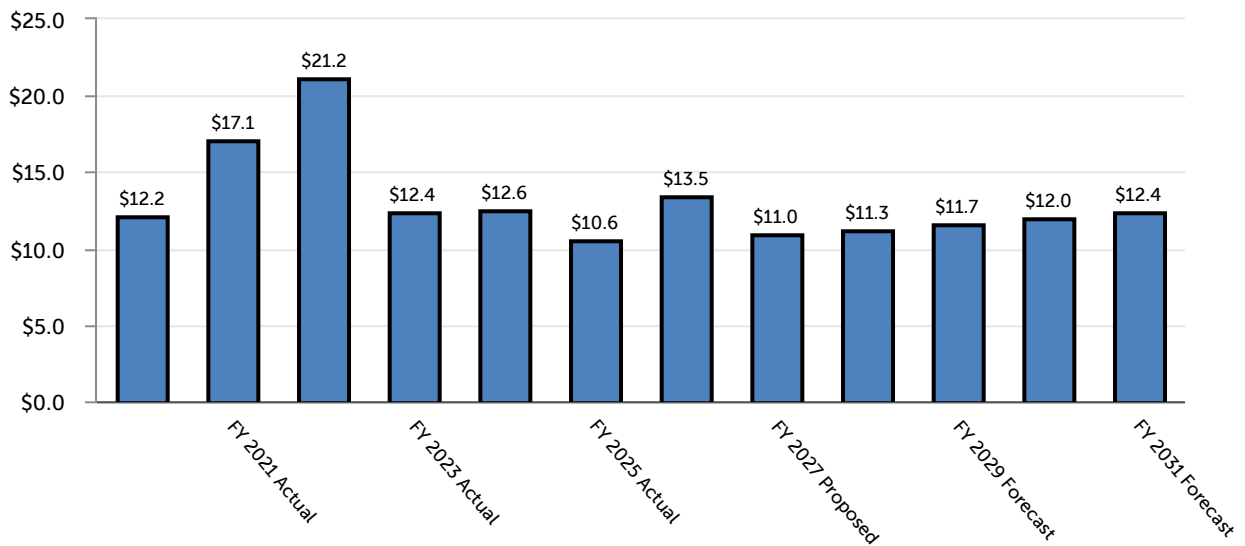
Passage of AB1717 in 2026 was intended to address the loss of revenues the City has experienced from wireless services. While slow to materialize from the Board of Equalization, the City has observed growth in revenue for pre-paid wireless UUT.

UTILITY USERS TAX	Actual			Adopted	Adopted	Projected Revenue			
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Collections	\$25,945	\$24,454	\$23,101	\$27,000	\$26,072	\$26,854	\$27,660	\$28,490	\$29,344
\$ Change	\$ 8,637	\$ (1,491)	\$ (1,353)	\$ 3,899	\$ (928)	\$ 782	\$ 806	\$ 830	\$ 855
% Change	49.90 %	(5.75)%	(5.53)%	16.88 %	(3.44)%	3.00 %	3.00 %	3.00 %	3.00 %

KEY GENERAL FUND REVENUES

REAL PROPERTY TRANSFER TAXES

In November 2018, Hayward voters passed Measure T, an increase to the City's Real Property Transfer Tax (Transfer Tax) from \$4.50 per \$1,000 valuation to \$8.50 per \$1,000 valuation based on the value of consideration paid for the documented sale of real property or any transfer of interest in real property. The tax is due when documents of transfer are recorded with Alameda County. Title companies collect the tax as part of the sale closing process and remit the funds to Alameda County when sales or transfers are finalized. Penalties are imposed on delinquent payments, and interest is charged from the date of delinquency until paid. Alameda County remits the amounts due monthly, and the amounts are credited to the General Fund.



Analysis

Because Real Property Transfer Tax is tied directly to all real property sales, it is a very volatile revenue source, and is difficult to predict for more than one year at a time. Factors that affect the revenue generated by Transfer Taxes are the sales price of property and the frequency with which property is sold.

Forecast

PROPERTY TRANSFER TAX	Actual			Adopted	Adopted	Projected Revenue			
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Total Collections	\$ 12,357	\$ 12,541	\$ 10,598	\$ 13,500	\$ 11,000	\$ 11,330	\$ 11,670	\$ 12,020	\$ 12,381
\$ Change	\$ (8,869)	\$ 184	\$ (1,943)	\$ 2,902	\$ (2,500)	\$ 330	\$ 340	\$ 350	\$ 361
% Change	-41.78%	1.49%	(15.49)%	27.38%	-18.52%	3.00%	3.00%	3.00%	3.00%

KEY GENERAL FUND REVENUES

REAL PROPERTY TRANSFER TAXES, *continued*

After Measure T was passed, the City received Real Property Transfer Tax revenues of \$17.1 million in FY 2020-21, a 40.9 percent increase over revenues in FY 2019-20. Due to historically low interest rates, the City experienced high collections of Real Property Transfer Taxes in FY 2020-21 and FY 2021-22. These revenues significantly declined beginning in FY 2022-23 due to high interest rates resulting in the cooling of the housing market.

The recommended budget projection for Real Property Transfer Taxes is FY 2026-27 is 11.0 million. This is a decrease from the FY 2025-26 when a single transaction resulted in collections over \$500,000. As federal interest rates remained high over the last year, property sales have slowed. Federal interest rates are expected to remain elevated with minimal potential reduction in rates in FY 2026-27.

BUSINESS LICENSE TAX

A tax receipt (colloquially called a “business license”) is issued each year upon payment of a Business License Tax (BLT), which is either a fixed amount or based on a varying percentage of the prior year’s gross receipts, depending on the type of business. Each business must renew their Business License on January 1st each year and the required tax is delinquent if paid after February 28th.

Analysis

Factors that affect the BLT revenue are:

- Number of business renewals;
- Commercial and industrial growth rates;
- Attraction/loss of businesses;
- Economic growth in the Bay Area; and
- Results of Finance BLT collection activity; and the City Auditor’s and Finance Department audit programs.

The City of Hayward’s Business License Ordinance is outdated as it has not been updated since 1978. Staff and Council have initiated a project to place a measure on the November, 2026 ballot to modernize Hayward’s business license tax. If approved, this measure is anticipated to increase BLT revenue by over \$11 million annually.

Forecast

The recommended budget projection for BLT for FY 2026-27 is \$3.7 million, an increase of 12.8% over FY 2025-26 based on revenues continuing to return to normal pre-pandemic growth rates. This projection does not include any new revenue if a ballot measure is passed.

BUSINESS LICENSE TAX	Actual			Adopted	Adopted	Projected Revenue			
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Collections	\$ 3,253	\$ 3,746	\$ 3,982	\$ 3,563	\$ 3,587	\$ 3,659	\$ 3,732	\$ 3,807	\$ 3,883
\$ Change	\$ 662	\$ 493	\$ 236	\$ (419)	\$ 24	\$ 72	\$ 73	\$ 75	\$ 76
% Change	6.21%	15.16%	6.30%	(10.52)%	0.67%	2.00%	2.00%	2.00%	2.00%

MEASURE C - DISTRICT SALES TAX

On June 3, 2014, the voters of the City of Hayward passed ballot Measure C to increase the City's Transactions and Use Tax, also known as a District Sales Tax, by half a percent for twenty years. This half-cent increase became effective October 1, 2014. At that time, the total Sales and Use Tax was 10.0 percent. Due to other tax measures since 2014, the sales and use tax in Hayward is currently 10.75%. The application of District Sales Tax differs from the the 1% Bradley Burns Sales Tax. Measure C District Tax is applied to goods and services whose "destination" resides within the City. In other words, the Bradley Burns Sales Tax is generally allocated to the jurisdiction where the sale is negotiated while the Measure C District Sales Tax is allocated directly to the City when goods are delivered and placed into use in Hayward.

Similar to Bradley Burns sales tax, revenue from Measure C are declining due to completion of the BART car project. This district tax is scheduled to end on October 1, 2034. Therefore, in 2024, Hayward voters approved Measure K1 extending this sales tax for 20 additional years.

While Measure C is included in Hayward's Sales and Use Tax rate of 10.75 percent and is considered discretionary in nature, the City has historically segregated Measure C tax from the City's General Fund to assure commitments to the public are met. These funds have been used to fund debt service of approximately \$4.3 million for construction of Hayward's 21st Century Library and Community Learning Center, fire station retrofits and improvements, rehabilitation and expansion of the existing Regional Fire Training Center, as well as for extensive street improvements. In June 2023, a grand opening ceremony was held for the regional fire training center at Fire Station 6. Other than these projects, these funds are primarily used for public safety and maintenance services. During FY 2025-26 and anticipated through FY 2029-30, the City Council has authorized transfers from Measure C to the general fund. These transfers continue to support the original intent of Measure C especially public safety and maintenance.

Analysis

Because the Measure C District Sales Tax is collected as part of Hayward's 10.75 percent sales tax rate, the economic factors that affect State Sales and Use Tax are the same as those that will influence District Tax including:

- Growth rate of specific dominant commercial/industrial sectors in Hayward, particularly retail and business-to-business sales
- Hayward's business attraction/retention efforts
- The rapid rise of Internet sales
- Overall economic growth in the Bay Area and competition from neighboring cities

Given that collections of the District Sales Tax rely on economic activity specifically within the City of Hayward, revenue performance will be more closely tied to the retail and economic performance of the City itself. Future increases to revenues will be directly linked to Hayward's economic development efforts and growth in the City's sales tax base.

Forecast

Annual revenues for Measure C are projected at \$19.4 million for FY 2026-27, a decline of \$1.4 million or 6.7% from revenues projected for FY 2025-26. Similar to Bradley Burns Sales Tax, this decline is associated with the end of the BART cars project which was resulting in significant increased revenue to the City.

MEASURE C - DISTRICT SALES TAX

	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected
Revenues					
Measure C District Sales Tax	23,488	22,336	19,380	19,733	20,081
Other Revenues (Interest)	—	—	—	—	—
Other Partnering Contributors	—	—	—	—	—
Total Revenues	\$ 23,488	\$ 22,336	\$ 19,380	\$ 19,733	\$ 20,081
Expenditures					
Capital					
Library / Learning Center	57	226	—	—	—
Fire Facilities Design	3	205	—	—	—
Fire Station 1	—	—	—	—	—
Fire Station 2	—	—	—	—	—
Fire Station 3	—	—	—	—	—
Fire Station 4	—	—	—	—	—
Fire Station 5	—	—	—	—	—
Fire Station 6	2,493	376	—	—	—
Fire Training Academy	356	1,078	—	—	—
Street Rehabilitation	—	—	—	—	—
EBRCS Radios	851	896	—	—	—
HPD Locker Rooms	—	—	—	—	—
Harder Corridor Median Improvement	—	100	—	300	300
Communication Center Expansion - Design	32	593	—	—	—
Median Landscaping Improvement	—	7	—	—	1,543
Hazard Mitigation Equipment/Vehicle	—	—	—	—	—
Jackson & Tennyson Corridor Median	267	—	—	—	—
La Vista	—	—	—	—	—
Debt Service	4,450	4,382	4,389	4,391	4,386
Operating					
Police Services	4,950	5,500	6,104	6,297	6,413
Maintenance Services	2,784	2,561	2,909	2,615	2,657
Other Department Services	805	1,014	1,625	1,645	1,665
Transfer out to General Fund	—	9,750	10,000	10,000	10,000
Total Expenditures	\$ 17,048	\$ 26,689	\$ 25,027	\$ 25,248	\$ 26,964
Annual Surplus/Shortfall	6,439	(4,353)	(5,647)	(5,515)	(6,883)

**projected ending working capital on budget basis.*

Operating expenditures are primarily comprised of Police, Maintenance Services, other department personnel and non-personnel expenses as well as a transfer out to General Fund. The operating expenditures forecast assumes a 0.4% reduction from FY27 to FY28 and a 0.9% increase from FY28 to FY29. All other expenses related to Measure C are capital related expenses and are described in the Debt Service section or the City's Ten-Year CIP plan.

ENTERPRISE FUNDS - OVERVIEW & FORECASTS

WATER MAINTENANCE & OPERATIONS FUND (Water Fund)

The Water Fund provides funding for the operation and maintenance of the potable Water Distribution System. The Water System is comprised of over 405 miles of pipeline, 16 water storage reservoirs, and 10 pump stations, all of which are used to convey a current average of 13 million gallons of water per day to Hayward water customers. The Fund also supports the procurement of potable water from the San Francisco Public Utilities Commission (SFPUC) and pays the costs of meter maintenance, billing, and utility-related customer service functions.

Analysis

The high cost of purchasing wholesale water is the most significant issue impacting the Water Fund. SFPUC's wholesale water rates have increased by 8.8% in FY 2025 and 2.3% in FY 2026 and are proposed to increase approximately 7.4% in FY 2027. While City Council approved a 6% water rate increase effective October 1, 2026, the unexpected 7.4% increase from SFPUC more than eliminates the City's 6% adopted rate increase for FY27. Given that the cost of purchases from SFPUC cost of water supply is about two-thirds of the entire water enterprise budget, a substantial amount of the Fund's working capital reserve is anticipated to be spent down in FY 2025 and FY 2026, and the use of reserve will continue in FY 2027, in order to lessen the impacts of SFPUC's rate increases on City residents and businesses, and to not pass the increases on to ratepayers in the form of steep rate adjustments. This trend is projected to continue in the next three years before the Fund begins to recover. Projected consumption for the planning period in its entirety assumes modest increases to reflect population and job growth.

ENTERPRISE FUNDS - OVERVIEW & FORECASTS

Forecast

Water Maintenance & Operations Fund 605

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Working Capital	\$47,615,738	\$48,956,936	\$51,399,418	\$46,395,996	\$37,452,733	\$31,129,064	\$29,182,885	\$31,809,996
Program Revenues								
Water Sales	47,174,092	51,675,049	51,300,000	53,600,000	58,420,000	63,680,000	68,750,000	74,210,000
Service Charges	12,027,675	13,028,322	13,300,000	13,900,000	15,200,000	16,600,000	17,930,000	19,400,000
Installation Fees	389,183	680,443	800,000	600,000	650,000	700,000	700,000	700,000
Other Revenues	486,130	1,134,073	1,000,000	600,000	600,000	600,000	600,000	600,000
Interest (1)	1,464,628	2,592,827	700,000	218,000	191,000	159,500	149,800	163,000
Transfers In	85,776	192,897	137,741	137,741	137,741	137,741	137,741	363,871
Total Revenues	\$61,627,484	\$69,303,611	\$67,237,741	\$69,055,741	\$75,198,741	\$81,877,241	\$88,267,541	\$95,436,871
Expenditures								
Personnel	8,298,856	10,417,067	11,526,445	13,846,775	12,614,700	12,993,200	13,382,900	13,784,300
Non-Personnel	6,227,372	6,397,714	8,216,189	8,897,496	8,605,310	8,773,920	8,945,930	9,121,840
Water Purchases	36,105,538	40,362,788	43,000,000	46,200,000	49,700,000	51,400,000	52,600,000	55,000,000
Transfers Out	9,654,521	9,683,559	9,498,529	9,054,733	10,602,400	10,656,300	10,711,600	11,769,300
Total Expenditures	\$60,286,286	\$66,861,128	\$72,241,163	\$77,999,004	\$81,522,410	\$83,823,420	\$85,640,430	\$89,675,440
Annual Surplus/(Shortfall)	1,341,198	2,442,483	(5,003,422)	(8,943,263)	(6,323,669)	(1,946,179)	2,627,111	5,761,431
Ending Working Capital*	\$48,956,936	\$51,399,418	\$46,395,996	\$37,452,733	\$31,129,064	\$29,182,885	\$31,809,996	\$37,571,427

(1) "Interest" reflects the change in the value of investment.

Forecast Assumptions

- The Water Sales revenue for FY 2026-27 incorporates a 4.5% increase from the FY 2026 estimated actual revenues, reflecting a 6% adopted water rate increase to be effective October 1, 2026. The unexpected 7.4 % increase from SFPUC wholesale rate more than eliminates City's 6% adopted rate increase for FY27. The Fund's working capital reserve is anticipated to be spent down by \$5 million in FY 2026 and another \$8.9 million in FY 2027. Going forward, the projected Water Sales revenue assumes an annual 9% increase in FY 2028 and FY 2029 and an annual 8% increase in FY 2030 and FY 2031, to account for increased costs of providing service, including wholesale water rate increases, and consumer demand increases due to population and job growth.
- Water purchase costs are forecasted to increase 7.4% effective July 1, 2026 in accordance with the recent trend of water consumption and recent projections from SFPUC. Approximately \$5 million in Fund's working capital reserve is anticipated to be used in FY 2026 and a substantial amount of the reserves are projected to be spent down in future years to lessen the impacts of SFPUC's rate increases on City residents and businesses.
- The FY 2026-27 budget assumes a \$7 million transfer to the Water System Capital Replacement Fund in FY 2026-27, and an \$8 million transfer in FY 2027-28 to FY 2029-30 to allow the City to replace its aging infrastructure and keep up with inflation. It also assumes a \$600,000 transfer to the Recycled Water Fund beginning in FY 2026-27 and continuing annually.

ENTERPRISE FUNDS - OVERVIEW & FORECASTS

RECYCLED WATER MAINTENANCE & OPERATIONS FUND (Recycled Water Fund)

The Recycled Water Fund was established in FY 2020 and provides funding for the operation and maintenance of the City’s new recycled water system. The system is comprised of a treatment facility, storage tank, pump station, and approximately 8.5 miles of “purple” distribution pipeline, used to deliver tertiary-treated recycled water to certain sites along the pipeline for landscape irrigation.

Analysis

The high cost of constructing the initial phase of a new recycled water system and the associated costs of delivery are the most significant issues impacting the Recycled Water Fund. Recycled water sales and service charges will offset some of these costs.

The City initiated recycled water deliveries to Phase 1 Recycled Water customers in March 2022. FY 2027 Recycled Water Sale revenue assumes a full year of recycled water delivery.

The five-year forecast accounts for a \$1 million interfund transfer between the Recycled Water Fund to the Wastewater Fund, for the prepayment of a \$14 million loan from the State Water Resources Control Board that was refunded by the Wastewater Fund in FY 2025.

Forecast

Recycled Water Maintenance & Operations Fund 630

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Projected	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Working Capital	\$ (202,987)	\$ (53,147)	\$ 684,042	\$ 546,870	\$ 561,199	\$ 623,641	\$ 742,870	\$ 935,507
Program Revenues								
Recycled Water Sales	446,770	467,864	887,040	900,000	963,000	1,030,410	1,102,539	1,179,716
Service Charges	56,497	63,985	70,665	100,000	107,000	114,490	122,504	131,080
Interest (1)	—	—	—	—	—	—	—	—
Transfers In	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Total Revenues	\$ 1,103,267	\$ 1,131,849	\$ 1,557,705	\$ 1,600,000	\$ 1,670,000	\$ 1,744,900	\$ 1,825,043	\$ 1,910,796
Expenditures								
Personnel	127,108	152,375	81,375	62,305	83,400	85,200	85,300	87,200
Non-Personnel	12,573	21,866	121,765	226,192	210,000	215,200	220,600	226,000
Transfers Out	813,746	220,419	1,491,737	1,297,174	1,314,158	1,325,271	1,326,506	1,347,764
Total Expenditures	\$ 953,427	\$ 394,660	\$ 1,694,877	\$ 1,585,671	\$ 1,607,558	\$ 1,625,671	\$ 1,632,406	\$ 1,660,964
Annual Surplus/(Shortfall)	149,840	737,189	(137,172)	14,329	62,442	119,229	192,637	249,832
Ending Working Capital*	\$ (53,147)	\$ 684,042	\$ 546,870	\$ 561,199	\$ 623,641	\$ 742,870	\$ 935,507	\$ 1,185,339

(1) "Interest" reflects the change in the value of investment.

ENTERPRISE FUNDS - OVERVIEW & FORECASTS

Forecast Assumptions

- The interfund loan obligation of the Recycled Water Fund to the Wastewater Operating Fund is approximately \$1 million in FY 2027 and continues for the duration of the planning period.
- The revenue for Recycled Water Sales and Recycled Water Service charges for FY 2026-27 incorporates a 4.5% increase, reflecting a 6% adopted recycled water rate increase scheduled to be effective October 1, 2026.

ENTERPRISE FUNDS - OVERVIEW & FORECASTS

WASTEWATER MAINTENANCE & OPERATIONS FUND (Sewer Fund)

The Wastewater Maintenance & Operations Enterprise Fund provides funding for the collection, treatment, and disposal of wastewater from residential and non-residential sources. This includes operation and maintenance of approximately 322 miles of gravity sanitary sewer mains, four miles of sewer force mains, nine wastewater lift stations, and the Water Resource Recovery Facility (WRRF), formerly known as the Water Pollution Control Facility (WPCF).

The Fund also supports costs associated with the Industrial Pretreatment Program, which performs permitting, inspection and monitoring of industrial wastewater to ensure compliance with all Federal, State, and local discharge regulations for protection of the WRRF and the public waters.

Analysis

The major issue impacting the Wastewater Fund is the cost of capital improvements to ensure that Hayward continues to meet all Federal and State wastewater discharge standards. To ensure compliance, the City continues to pay back the low-interest \$54 million loan from the State Water Resources Control Board (SWRCB) State Revolving Fund (SRF) used for Phase I of the WRRF Improvement Project. A portion of this debt service is paid by the Wastewater Capital Improvement Fund.

In response to the adoption of the 3rd Nutrient Watershed Permit Order No. R2-2024-0013, on July 10, 2024, by the San Francisco Bay Regional Water Quality Control Board (Regional Water Board), and its mandate of nutrients reduction, the City must substantially expand the wastewater treatment plant to meet these requirements, currently estimated to cost approximately \$498 million. In FY 2025, as part of the financing strategy, the City issued a \$125 million wastewater revenue bond at a true interest cost of 3.96%. A \$244 million loan through the federal Water Infrastructure Finance and Innovation Act (WIFIA) program, which is administered by the U.S. Environmental Protection Agency (USEPA), has been placed on hold by the USEPA since April 2024. In addition, a SRF application for \$50 million was submitted to SWRCB in December 2025. Another approximately \$60 million bond is planned for FY 2029. In anticipation of building reserves for the future debt services, the Fund includes the adopted annual increases in sewer service charges of 12% in FY 2026 through FY 2030.

In order to improve the Wastewater Fund's creditworthiness prior to securing additional financing for the Phase II project, the Wastewater Fund prepaid a \$14 million loan from the State Water Resources Control Board in FY 2025. As a result, an interfund loan was established between the Wastewater Fund and the Recycled Water Fund to finance the prepayment over a twenty-year period.

Due to global supply chain issues and inflation, there was a 20% cost escalation for the wastewater treatment chemicals in FY 2025 and FY 2026. Staff anticipate the costs for chemicals to increase up to 10% in FY 2027.

ENTERPRISE FUNDS - OVERVIEW & FORECASTS

Forecast

Wastewater Operating Fund 610

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Working Capital	\$ 51,771,916	\$58,132,010	\$49,657,663	\$48,638,277	\$46,992,240	\$48,743,625	\$54,204,348	\$63,966,885
Program Revenues								
Sewer Service Charges	29,194,893	30,125,444	32,033,869	35,877,933	40,183,285	45,005,280	50,405,913	52,926,209
Sewer Connection Fees	—	—	—	—	—	—	—	—
EBDA Maintenance	198,484	278,122	350,000	385,000	425,000	450,000	500,000	550,000
Other Revenues	508,182	632,109	296,000	296,000	296,000	296,000	296,000	296,000
Interest (1)	1,636,601	2,726,197	600,000	255,000	211,000	219,000	247,000	296,000
Transfers In	2,358,921	1,747,314	2,795,385	2,605,971	2,607,458	2,607,912	1,077,829	1,078,325
Fixed Assets Gains & Loss	265,799	546,947	546,947	—	—	—	—	—
Total Revenues	\$34,162,880	\$36,056,133	\$36,622,201	\$39,419,904	\$43,722,743	\$48,578,192	\$52,526,742	\$55,146,534
Expenditures								
Personnel	10,219,599	12,222,169	13,483,095	15,845,301	14,557,800	14,999,100	15,453,500	19,818,683
Non-Personnel	9,282,951	23,035,804	11,551,297	11,817,808	11,492,075	11,641,285	8,728,781	8,883,791
Transfers Out	8,300,236	9,272,507	12,607,195	13,402,832	15,921,483	16,477,084	18,581,924	19,593,850
Total Expenditures	\$27,802,786	\$44,530,480	\$37,641,587	\$41,065,941	\$41,971,358	\$43,117,469	\$42,764,205	\$48,296,324
Annual Surplus/(Shortfall)	6,360,094	(8,474,347)	(1,019,386)	(1,646,037)	1,751,385	5,460,723	9,762,537	6,850,210
Ending Working Capital	\$58,132,010	\$49,657,663	\$48,638,277	\$46,992,240	\$48,743,625	\$54,204,348	\$63,966,885	\$70,817,095

(1) "Interest" reflects the change in the value of investment.

Forecast Assumptions

- For sewer service charges, a revenue annual increase of 12% in FY 2027 through FY 2030 is included.
- The debt service obligation of the Sewer Fund is about \$3.1 million for FY 2027, partially paid for by Capital Improvement and Replacement Funds.
- Transfers out assumes \$9 million to the Water System Capital Replacement Fund in FY 2027, \$11 million in FY 2028, \$11.5 million in FY 2029, and \$12 million in FY 2030 and FY 2031. This is due to the higher cost of the Capital Improvement Program work required to meet the priorities set in the Strategic Roadmap for sewer main replacements. This allows the City to replace its aging infrastructure and keep up with inflation.
- Transfers out assumes \$2.8 million in FY 2026-27 to FY 2028-29 for debt services payment due to the issuance of \$125 million wastewater bond for the WRRF Phase II Project.
- A revenue increase of \$235,000 in East Bay Discharger Authority (EBDA) Maintenance revenue is assumed in FY 2027 for anticipated partial reimbursement for the purchase of sodium hypochlorite.

ENTERPRISE FUNDS - OVERVIEW & FORECASTS

STORMWATER MAINTENANCE & OPERATIONS FUND

The Stormwater Maintenance & Operations Enterprise Fund provides funding for street cleaning activities, as well as the cleaning and upkeep of the City’s stormwater conveyance system to comply with State and Federal mandates to reduce pollutants in stormwater runoff. The Stormwater Fund supports street sweeping to remove debris, storm drain cleaning and maintenance, and inspection and abatement activities related to illicit discharges to the storm drain system.

Analysis

The major issue impacting the Stormwater Fund is that Stormwater Fees, which are the Fund’s major revenue source are characterized as taxes and, as such, cannot be changed without explicit voter approval, regardless of expense levels. A second source of revenue, Street Cleaning Fees, are assessed to recover costs associated with debris clean-up related to Waste Management activities in the City and are paid through garbage billings. City anticipates receiving \$744,000 in Street Cleaning Fees in FY 2027 after a 3.2% garbage rate increase imposed by Waste Management in FY 2026.

Forecast

Stormwater Maintenance & Operations Funds 615

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Working Capital	\$ 8,263,818	\$ 8,748,005	\$ 8,701,346	\$ 7,925,343	\$ 6,864,609	\$ 5,981,366	\$ 5,057,333	\$ 4,090,900
Program Revenues								
Stormwater Fees	2,221,384	2,243,117	2,335,000	2,335,000	2,370,000	2,394,000	2,418,000	2,442,000
Street Cleaning Fees	687,562	711,049	721,700	733,000	767,064	797,747	829,656	862,843
Inspection Fees	23,528	10,228	—	17,000	—	—	—	—
Other Revenues	—	—	17,000	—	17,000	17,000	17,000	17,000
Interest (1)	687,562	448,188	41,000	41,000	41,000	41,000	41,000	41,000
Transfers In	—	—	—	—	—	—	—	—
Total Revenues	\$ 3,620,036	\$ 3,412,582	\$ 3,114,700	\$ 3,126,000	\$ 3,195,064	\$ 3,249,747	\$ 3,305,656	\$ 3,362,843
Expenditures								
Personnel	1,964,239	2,231,616	2,337,617	2,599,706	2,478,500	2,552,800	2,629,500	2,708,300
Non-Personnel	886,480	898,907	1,216,981	1,293,309	1,241,340	1,253,450	1,265,770	1,278,110
Transfers Out	285,130	328,718	336,105	293,719	358,467	367,530	376,819	386,435
Total Expenditures	\$ 3,135,849	\$ 3,459,241	\$ 3,890,703	\$ 4,186,734	\$ 4,078,307	\$ 4,173,780	\$ 4,272,089	\$ 4,372,845
Annual Surplus/(Shortfall)	484,187	(46,659)	(776,003)	(1,060,734)	(883,243)	(924,033)	(966,433)	(1,010,002)
Ending Working Capital*	\$ 8,748,005	\$ 8,701,346	\$ 7,925,343	\$ 6,864,609	\$ 5,981,366	\$ 5,057,333	\$ 4,090,900	\$ 3,080,898

(1) "Interest" reflects the change in the value of investment.

Forecast Assumptions

- Street Cleaning Fee revenue is projected to be \$733,000 in FY27, which is 1% of the estimated \$73M Waste Management Franchise revenue after a 3.2% increase effective March 1, 2026, according to the Franchise Agreement with Waste Management of Alameda County approved in December 2022.

ENTERPRISE FUNDS - OVERVIEW & FORECASTS

AIRPORT ENTERPRISE FUND

The Airport Enterprise Fund is used for operation and maintenance of the Airport, including hangar maintenance, pavement rehabilitation, renovation of runway and airfield lighting and markings, a noise abatement program, and the security and safety of the Airport. Hayward Executive Airport is a 521-acre public facility managed by the City’s Department of Public Works & Utilities. The Airport relieves general aviation traffic at Oakland, San Francisco and San Jose International airports. The Airport includes 206 City-owned hangars and 139 outdoor tiedown spaces. In CY 2025, there were 436 based aircraft and 127,218 annual aircraft operations. It is expected that the number of operations will remain about the same for FY26 and FY27.

Located in the heart of the San Francisco Bay Area, the airport welcomes arriving business and recreational travelers, provides vital community services, and has a significant positive economic impact for the City. Some 30 companies at the airport, including Home Depot and Smart & Final, create hundreds of jobs and annually contribute millions of dollars in property and sales taxes.

Forecast

Revenues are expected to remain the same in the next 12 months due to a projected similar level of activity at the airport when compared to the current year. The construction of a second hotel on airport property has been delayed by the developer due to funding. When both are operational, annual revenue to the airport will total \$420,000, plus additional property taxes and Transient Occupancy Taxes which are paid to the General Fund.

Airport Operating Fund - Fund 620								
	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Working Capital	\$ 5,670,234	\$ 4,531,374	\$ 3,233,928	\$ 1,881,924	\$ 1,330,577	\$ 943,962	\$ 556,664	\$ 1,668,988
Program Revenues								
Interest & Tower (1)	328,765	324,627	213,107	258,847	268,847	278,847	288,847	298,847
Land Rent	2,201,982	2,260,665	2,243,060	2,243,060	2,387,459	2,410,114	3,933,993	3,957,104
Hangar Rent	1,425,289	1,418,012	1,452,625	1,452,625	1,496,204	1,541,090	1,587,323	1,587,323
Fees & Service Charges	709	515	100	500	500	500	500	500
Other Revenues	303,391	251,613	289,296	266,000	273,500	281,225	289,182	297,377
Total Revenues	\$ 4,260,136	\$ 4,255,432	\$ 4,198,188	\$ 4,221,032	\$ 4,426,510	\$ 4,511,776	\$ 6,099,845	\$ 6,141,151
Expenditures								
Personnel	1,965,601	2,046,094	2,039,301	2,593,230	2,475,340	2,547,351	2,621,521	2,697,917
Non-Personnel	773,415	785,025	925,231	975,785	1,030,830	1,033,672	1,036,542	1,061,845
Transfers Out	2,659,980	2,721,759	2,585,660	1,203,364	1,306,955	1,318,051	1,329,458	1,541,185
Total Expenditures	\$ 5,398,996	\$ 5,552,878	\$ 5,550,192	\$ 4,772,379	\$ 4,813,125	\$ 4,899,074	\$ 4,987,521	\$ 5,300,947
Annual Surplus/(Shortfall)	(1,138,860)	(1,297,446)	(1,352,004)	(551,347)	(386,615)	(387,298)	1,112,324	840,204
Ending Working Capital*	\$ 4,531,374	\$ 3,233,928	\$ 1,881,924	\$ 1,330,577	\$ 943,962	\$ 556,664	\$ 1,668,988	\$ 2,509,192

(1) "interest" reflects the change in the value of investment

ENTERPRISE FUNDS - OVERVIEW & FORECASTS

Forecast Assumptions

- A reduction of \$1,300,000 in transfers to the Airport Capital Improvement Fund in FY 2026-27 through FY 2029-30 after larger transfers in prior years to implement accumulated deferred projects in the Capital Improvement Program.
- Commercial land lease rents are adjusted every five years, with the latest adjustment in January 2023. The increases are alternately based on the Consumer Price Index (CPI) and Fair Market Value (FMV). The adjustment in January in the years 2028, 2038, 2048 is based on FMV and the adjustment in January in the years 2033, 2043, 2053 is based on CPI.
- Other revenue includes commissions, which are collected from each gallon of fuel sold in the amount of \$0.05 per gallon or 3% of gross receipts, whichever amount is greater.
- In addition, City staff drafted a development plan for the previous Skywest Golf Course property that outlines potential uses. Three workshops were held to receive input from the public, and many suggestions for development were incorporated into the draft site plan. The City Council and Federal Aviation Administration (FAA) must each approve new development on the airport in advance. The revenue generated by this 126-acre site will be significant both to the Airport and to the General Fund after the completion of CANG site.

SPECIAL REVENUE FUND - OVERVIEW & FORECAST

RECYCLING FUND

The Recycling Funds support activities related to the City's waste reduction and recycling programs. The sources of funds are comprised of Measure D and Measure D Augmentation funds, as well as CalRecycle grants. The City contracts with Waste Management of Alameda County and Tri-CED Recycling to minimize the amount of trash that goes to the landfill.

Analysis

The primary revenue source for the Recycling Fund is that Measure D is based on the amount of waste that is landfilled and thus decreases with more recycling diversion activities and increases when economic activities pick up. Measure D funds are directly tied to the amount of solid waste deposited in landfills, therefore, to the extent that the City's waste diversion and recycling programs are successfully diverting solid waste from landfills, a correlating amount of Measure D revenue decreases.

To mitigate future drops in Measure D revenues, Council adopted an Integrated Waste Management Fee (identified below as "Measure D Augmentation") to supplement Recycling Fund activities as part of the executed solid waste and recycling services franchise agreement in June 2022. The FY 2026-27 total waste management franchise revenue is estimated to be \$73 million, and 1% of this revenue, or \$733,000 is Measure D Augmentation in FY 2026-27. For future years, an increase of approximately 3% annually is forecasted.

SPECIAL REVENUE FUND - OVERVIEW & FORECAST

Forecast

Recycling Funds 230/231/232

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Working Capital	\$12,457,199	\$10,883,446	\$7,603,279	\$7,428,234	\$2,035,408	\$1,890,660	\$1,709,980	\$1,517,350
Program Revenues								
Measure D Funds	465,967	563,964	425,000	425,000	350,000	300,000	300,000	300,000
CalRecycle	1,412,965	269,744	450,450	40,000	40,000	40,000	40,000	40,000
Used Oil Grant	21,860	22,378	31,137	31,137	31,137	35,185	35,185	35,185
Interest (1)	(107,489)	268,185	4,000	4,000	4,020	4,040	4,060	4,081
Measure D Augmentation	(679,190)	701,331	715,000	733,000	743,351	787,952	811,591	835,938
WMAC Special Assessment Delinq	13,949	13,156	10,000	10,000	10,000	10,000	10,000	10,000
Total Revenues	\$ 1,128,062	\$ 1,838,758	\$ 1,635,587	\$ 1,243,137	\$ 1,178,508	\$ 1,177,177	\$ 1,200,836	\$ 1,225,204
Expenditures								
Personnel	752,252	1,276,879	969,858	837,891	872,000	902,000	933,000	965,000
Non-Personnel	1,580,901	3,764,434	745,413	3,057,273	350,937	352,937	354,937	356,937
Transfers Out	368,662	77,612	95,361	2,740,799	100,319	102,920	105,529	108,348
Total Expenditures	\$ 2,701,815	\$ 5,118,925	\$ 1,810,632	\$6,635,963	\$ 1,323,256	\$ 1,357,857	\$ 1,393,466	\$ 1,430,285
Annual Surplus/(Shortfall)	(1,573,753)	(3,280,167)	(175,045)	(5,392,826)	(144,748)	(180,680)	(192,630)	(205,081)
Ending Working Capital*	\$10,883,446	\$7,603,279	\$7,428,234	\$2,035,408	\$1,890,660	\$1,709,980	\$1,517,350	\$1,312,269

(1) "Interest" reflects the change in the value of investment.

Forecast Assumptions

- Integrated Waste Management (Measure D Augmentation) revenue assumed to be approximately \$733,000 in FY 2026-27. This is 1% of the estimated \$73M Waste Management Franchise Fee revenue after a 3.2% increase effective March 1, 2026 according to the Franchise Agreement with Waste Management of Alameda County approved in December 2022. An annual increase of 3% increase is assumed in the following years.

INTERNAL SERVICE FUNDS - OVERVIEW & FORECAST

FACILITY MANAGEMENT OPERATION FUND

The Maintenance Services Department's Facilities Division is responsible for the operation, maintenance, and repair of the City's 46 buildings, totaling approximately 750,000 square feet. This includes oversight of facility systems and infrastructure to ensure safe, functional, and reliable environments.

Division services include utilities management, contracted security and janitorial services, and a full range of maintenance activities. Work is performed through a combination of preventive, proactive, and responsive approaches to maintain key building systems, including HVAC, electrical, plumbing, painting, carpentry, and locksmith services. The Division also manages underground storage tanks and advances energy conservation efforts in support of the City's Strategic Roadmap priorities.

Facilities operations are funded through internal service fees charged to City departments, based on the cost of operations, maintenance, repairs, and administration. Major capital replacements of building systems and infrastructure are funded separately through the City's 10-year Capital Improvement Plan, which addresses long-term facility needs.

The Facilities Division has identified a structural budget gap that has developed over multiple fiscal years. This condition is the result of historical budgeting practices that did not reflect the true cost of ongoing operations. Contributing factors include the addition of new facilities and expanded service demands, unplanned maintenance and repair needs, timing differences in expenditures and payments, reliance on one-time or mid-year funding adjustments, and the use of alternative funding sources to support baseline operations.

The proposed FY 2027 budget adjustment is intended to reflect ongoing operational costs and establish a stable, sustainable funding baseline moving forward. As part of a longer-term structural plan, the Maintenance Services Department and the Finance Department will develop a plan to resolve the deficit balance.

INTERNAL SERVICE FUNDS - OVERVIEW & FORECAST

Forecast

Facilities Management Operating Fund - Fund 725

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Working Capital*	\$ 217,649	\$ 538,520	\$ 176,152	\$1,458,843	\$ (415,855)	\$ 395,568	\$ 1,117,628	\$1,354,078
Revenue								
Operational Service Rate*	(5,287,259)	5,806,296	6,411,452	5,806,296	9,025,622	9,476,903	9,571,672	6,599,168
Rental Fees	(40,963)	34,039	11,500	—	2,500	2,500	2,500	2,500
Other Revenue	(179,651)	186,964	188,117	193,378	199,573	205,560	211,727	208,937
GF Transfer In	(196,243)	—	—	—	—	—	—	—
Total Revenues	\$5,704,116	\$6,027,299	\$6,611,069	\$5,999,674	\$9,227,695	\$9,684,963	\$9,785,899	\$6,810,605
Expenditures								
Staffing	2,039,140	2,517,221	2,254,702	2,775,189	2,940,000	3,087,000	3,241,350	2,943,390
Maintenance	261,383	302,652	212,745	384,019	403,220	423,381	444,550	263,390
Utilities	1,063,469	1,347,868	932,256	2,287,600	2,516,360	2,767,996	3,044,796	1,462,323
Janitorial, Security, and Alarm Services	681,268	760,683	730,680	730,680	575,273	592,531	610,307	1,290,598
Supplies and Services	1,095,595	1,187,169	923,921	1,401,721	1,663,748	1,758,441	1,858,214	628,616
ISF: Fleet and Tech Services	138,095	142,900	142,900	160,363	168,381	176,800	185,640	165,660
Debt Service	—	—	—	—	—	—	—	—
Capital Expenditures	—	—	—	—	—	—	—	—
Transfer to Facilities CIP	—	—	—	—	—	—	—	—
Transfers Out	104,295	131,174	131,174	134,800	149,290	156,754	164,592	142,271
Total Expenditures	\$5,383,245	\$6,389,667	\$5,328,378	\$7,874,372	\$8,416,272	\$8,962,903	\$9,549,449	\$6,896,248
Annual Surplus/(Shortfall)	320,871	(362,368)	1,282,691	(1,874,698)	811,423	722,060	236,450	(85,643)
Ending Working Capital*	\$ 538,520	\$ 176,152	\$1,458,843	\$ (415,855)	\$ 395,568	\$ 1,117,628	\$1,354,078	\$1,268,435

*projected ending working capital on budget basis.

INTERNAL SERVICE FUNDS - OVERVIEW & FORECAST

FLEET MANAGEMENT OPERATIONS FUND

The Maintenance Services Department manages the City's fleet, and provides for the operation, maintenance, repair, acquisition, and disposal of the City's estimated 500 vehicles and related equipment. Services include vehicle repairs, preventative maintenance services, and completion of state mandated inspections. Fleet operations are funded by service fees charged to City departments, based on historical operation, maintenance, repair, and overall administrative costs.

Vehicle and equipment replacements and purchases are funded in the City's 10-year Capital Improvement Plan Budget. The useful life of these fleet units is maximized and managed through use of the Ten-Year Fleet Capital Replacement Plan. The plan identifies replacement timelines based on age, mileage, maintenance, and safety. When a vehicle reaches thresholds for the end of its useful life and is disposed of, carbon emissions are a key consideration in the selection of its replacement. The Fleet Management Division is working to invest in green hybrid and EV units where possible, within current replacement cycles, budget parameters, and department operational needs. In future years, Fleet replacement resources will need a modest annual increase to support the transition to EV when compared to budget estimates for traditional gasoline vehicles. This is in alignment with The City's Strategic Roadmap "Confront Climate Crisis & Champion Environmental Justice." As part of longer-term planning, the Maintenance Services Department and the Finance Department will develop a plan to meet this goal.

After a successful Hybrid Patrol Pilot Program in FY 2021, Fleet Management and the Hayward Police Department standardized the specifications for patrol cars for HPD as hybrid powered. In subsequent years, manufacturers have been unable to produce the hybrid model in a timely manner sufficient to supply the overall global police market. Fleet Management will continue to prioritize both hybrid and EV models in the public safety market based on availability and operational need.

Analysis

Similar to FY 2024-25 and FY 2025-26, limited production, timely delivery, and escalated acquisition costs of new fleet vehicles continue to plague the marketplace nationwide. While there are lengthy delays for all types of vehicle production, larger and more complex vehicles have been the most severely impacted. Front-line fire apparatus that were deliverable within 1-year prior to the pandemic are now estimated to be completed approximately 4-5-years from purchase date. Similarly, production delays and vehicle unavailability in the hybrid and electric vehicle market is impacting the City's EV transition goals. Furthermore, new vehicle acquisition costs have escalated substantially over the past 24-36 months. In addition, the new federal administration, changing state regulations and compliance requirements are causing instability within the EV vehicle and energy market, which is affecting the cost, production and availability of vehicles and equipment. Considering the delays in the delivery of new vehicles, staff is especially focused and will continue to work diligently to complete preventative maintenance on existing fleet vehicles to extend their useful life and minimize costly repairs.

Compared with FY 2025, FY 2026 saw 3-5% increase in utility costs, 10-20% increase in parts/material costs, and overall inflation rates of roughly 2-5%. Towards the end of FY 2026, fuel costs increased due to changes in the world political market leading to onward instability. These escalating costs have been especially impactful when coupled with changes in our

INTERNAL SERVICE FUNDS - OVERVIEW & FORECAST

insurance coverage which has resulted in the fund absorbing a number of sizable repairs caused by vehicle accidents that would have otherwise been covered within our insurance deductible.

After a substantial draw down on the fund balance in the previous three fiscal years due to economic uncertainty brought on by the pandemic and post-pandemic environment, the Fleet Management Operating Fund will have a negative working capital position at the end of FY 2026-27. Therefore, rates for Fleet Management will be increased to align to operating costs including supporting a return to traditional operations and preventative maintenance schedules. Additionally, the ongoing supply chain and production issues continue to impact costs associated with vehicles, equipment, parts, and maintenance. For the Fleet Operating Fund, the fund balance is typically maintained as a risk management tool to account for unanticipated fluctuations in fuel and commodities. As part of a longer-term structural plan, the Maintenance Services Department and the Finance Department will develop a plan to resolve the deficit balance and develop a working capital reserve.

Forecast

Fleet Management Operating Fund - Fund 735

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Working Capital*	\$ 89,427	\$ 299,554	\$ 248,838	\$ 72,850	\$ (352,795)	\$ (541,312)	\$ (632,212)	\$ (619,520)
Program Revenue								
Operational Service Rate	(4,553,965)	4,736,052	4,736,056	4,736,056	5,024,482	5,225,461	5,434,480	5,651,859
Other Revenues	—	(493)	32,754	5,000	5,000	5,000	5,000	5,000
Transfers In	—	—	—	—	—	—	—	—
Gain and Loss	—	—	—	—	—	—	—	—
Total Revenue/Resources	4,553,965	4,735,559	4,768,810	4,741,056	5,029,482	5,230,461	5,439,480	5,656,859
Expenditures								
Staffing/Temp Staffing	1,857,689	2,165,773	2,280,048	2,542,782	2,595,418	2,647,327	2,700,273	2,754,279
Fuel	1,242,277	1,174,086	1,140,000	1,025,000	1,186,056	1,209,777	1,233,973	1,258,652
Maintenance, Repair, and Other Op Costs	531,065	745,459	851,000	693,683	816,000	832,320	848,966	865,946
Debt Service (GF Vehicle Loan Purchase)	242,163	147,227	—	147,593	—	—	—	—
Accidents	137,799	113,922	181,724	190,810	194,626	198,519	202,489	206,539
ISF Facilities & Tech Svcs	254,922	261,849	357,796	403,769	375,900	383,418	391,087	398,909
Capital Expenditures	—	—	—	—	—	—	—	—
Trsfr: GF Cost Allocation, Self-Insur; Other Funds	108,224	137,565	134,230	163,064	50,000	50,000	50,000	50,000
Total Expenditures	\$ 4,343,838	\$ 4,786,275	\$ 4,944,798	\$ 5,166,701	\$ 5,217,999	\$ 5,321,361	\$ 5,426,788	\$ 5,534,325
Annual Surplus/(Shortfall)	210,127	(50,716)	(175,988)	(425,645)	(188,517)	(90,900)	12,692	122,534
Ending Working Capital*	\$ 299,554	\$ 248,838	\$ 72,850	\$ (352,795)	\$ (541,312)	\$ (632,212)	\$ (619,520)	\$ (496,986)

*projected ending working capital on budget basis.

Future Year Assumptions

Revenue growth rate / Service Rates:

- In FY 2023-24 and FY 2024-25, the Fleet Operations Fund had a small working capital balance. In FY 2025-26, these funds were drawn-down to support the City's operating needs resulting in a negative working capital position. For FY 2026-27, the rates are anticipated to fully fund operations. As part of a longer-term structural plan,

INTERNAL SERVICE FUNDS - OVERVIEW & FORECAST

the Maintenance Services Department and the Finance Department will develop a plan to resolve the deficit balance including a fund balance to hedge against rising fuel and commodities prices.

Expense growth rate:

- Staffing; For FY 2026-27, a 3% growth rate was applied to FY 2025-26 projections and a 1-2% annual growth rate is applied to forecasted budgets for FY 2027-28 through 2030-31.
- General Expenses - A 2% average growth rate is applied to forecasted service and supplies budgets for FY 2026-27 through 2030-31 for maintenance, supplies, services, and self-insurance charges.
- Fuel Increase- A 2% average growth rate is applied to forecasted budgets for FY 2026-27 through 2030-31 assuming global market security in the energy sector and giving consideration to more vehicles being transitioned to electric.
- Accidents- A change was applied recognizing the change in the City's risk liability insurance costs.

Fund Balance:

For the Fleet Operating Fund, the fund balance is typically maintained as a risk management tool to account for unanticipated fluctuations in fuel and commodities. As part of a longer-term structural plan, the Maintenance Services Department and the Finance Department will develop a plan to resolve the deficit balance and develop a working capital reserve.

INTERNAL SERVICE FUNDS - OVERVIEW & FORECAST

INFORMATION TECHNOLOGY FUND

The Information Technology Internal Service Fund supports the operations of the Information Technology Department - and the technology needs of the City. The Department implements technology initiatives consistent with the City's strategic goals and resources. This includes managing and maintaining the citywide network and server infrastructure, the citywide VoIP telephone system, the Downtown Outdoor Wi-Fi, and administering Public- Educational-Government cable television broadcast technology. The Fund also provides for the support and maintenance of over 100 applications, the citywide Enterprise Resource Planning (ERP) system, Microsoft Applications, as well as the City's Public Safety Computer Aided Dispatch/Records Management System (CAD/RMS) and related mobile computing environment.

Analysis

The Information Technology operating fund continues to operate effectively funding preventative maintenance services and support to the city network infrastructure, business applications and client support. Due to the FY 2020-21 and FY 2021-22 budget uncertainty associated with the COVID-19 pandemic, funding to support long-term capital asset replacement were reduced and some projects could not be completed. Some capital assets have passed the end of useful life and replacement can no longer be deferred.

For FY 2027, information technology maintenance and operations charges to departments were increased to match operating needs. Some working capital in the Information Technology Fund was refunded to departments to reduce the general fund deficit.

Information Technology Fund 730

	FY 2024 Actual	FY 2025 Actual	FY 2026 Estimated	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Beginning Working Capital*	\$2,409,365	\$3,661,886	\$4,614,343	\$4,107,154	\$2,245,682	\$1,764,462	\$1,476,722	\$1,225,905
Program Revenues								
Information Technology Fee	8,769,607	9,578,590	9,578,591	9,578,591	9,865,949	10,161,927	10,466,785	10,780,789
Technology Capital Fee	809,779	810,421	810,420	810,420	850,000	850,000	850,000	850,000
PEG Revenue	204,983	170,333	187,657	220,000	200,000	200,000	200,000	200,000
Other Revenue	43,829	25,070	18,250	32,000	18,000	18,000	18,000	18,000
Fund Interest	51,648	252,404	59,945	6,000	6,000	6,000	6,000	6,000
Transfers In	52,231	—	—	—	—	—	—	—
Total Revenues	\$9,932,077	\$10,836,818	\$10,654,863	\$10,647,011	\$10,939,949	\$11,235,927	\$11,540,785	\$11,854,789
Expenditures								
Personnel	4,295,132	4,802,121	5,024,422	5,834,258	5,124,910	5,227,408	5,331,956	5,438,596
Non-Personnel	4,156,126	4,621,505	5,287,630	5,369,415	5,446,259	5,446,259	5,609,646	5,609,646
Transfers Out	228,298	460,735	850,000	1,304,810	850,000	850,000	850,000	850,000
Total Expenditures	\$8,679,556	\$9,884,361	\$11,162,052	\$12,508,483	\$11,421,169	\$11,523,667	\$11,791,602	\$11,898,242
Annual Surplus/(Shortfall)	1,252,521	952,457	(507,189)	(1,861,472)	(481,220)	(287,740)	(250,817)	(43,453)
Ending Working Capital*	\$3,661,886	\$4,614,343	\$4,107,154	\$2,245,682	\$1,764,462	\$1,476,722	\$1,225,905	\$1,182,452

*projected ending working capital on budget basis.

Assumptions

The cost of hardware and software maintenance and subscriptions increase at an average of 5-10% percent annually. The rate charged to other City departments is based on the costs for

INTERNAL SERVICE FUNDS - OVERVIEW & FORECAST

operations, maintenance, and support for City technology. A rate increase of 2.5% is used for FY27 to minimize impact.

- 2% annual growth rate is applied to forecasted budgets for staffing.
- 5% annual growth rate is applied to forecasted budgets for software maintenance and subscriptions for FY2027 through FY2030.

The Information Technology Operating Fund continues to operate while maintaining a minimum fund balance. In FY 2025-26, some working capital in the Information Technology Fund was refunded to departments to reduce the general fund deficit. As part of a longer-term structural plan, the Information Technology Department and the Finance Department will develop a plan to restore the working capital reserve and develop a longer-term reserve policy.

Information Technology Fee

Funds from City department are transferred to the Information Technology Internal Service Fund to support the department's use of technology, appropriately sharing the true cost of their respective operations. In FY 2026-27 the projected total charges are \$11,163,546.20 and represent Information Technology Fee revenue to the fund. To offset the General Fund impact, \$703,112 is transferred from the Tech Fund balance.

What is included?

The Information Technology Internal Service Fee supports the cost of Information Technology operations, including 23 full time employees (three of which are included in the City Manager's Office org chart for the Public Information Office), server and network infrastructure maintenance agreements, software licenses, subscriptions, and maintenance fees, as well as citywide telephone and data line charges.

Additionally, the internal service fees charged to each department provides support for:

- ERP System (Tyler MUNIS) including: payroll system for all City employees, procurement and accounts payable system for goods and services for departments, accounts receivable for services provided by departments to residents, businesses and customers, accounting / general ledger
- All other citywide applications such as New World CAD/RMS, Laserfiche, Granicus, GovOA, and Energov
- Email and office productivity applications for City staff
- Network infrastructure that connects staff to servers, printers and the internet
- Network server file storage, backup and security of data and documents
- Maps and geographic data for department staff and the public (GIS)
- Direct IT support for City staff
- Mobile computing (mounted in-vehicle, laptop, tablet, smartphone, chromebook)
- City website and department web pages
- Telephones
- Audio visual equipment in council chamber and city conference rooms

What is NOT included?

INTERNAL SERVICE FUNDS - OVERVIEW & FORECAST

Due to the specialized software requirements of the City's Public Safety Departments, ISF charges to the Police and Fire Departments have been further broken out from the core ISF charge. This allows the IT Department to audit and assess public safety software needs on an annual basis to ensure the ISF charges to those Departments accurately reflect cost as these products when added together often carry the highest annual maintenance costs.

How is the rate determined?

The cost of providing these services to each department is based on the number of employees in each department, equipment, and department specific software.

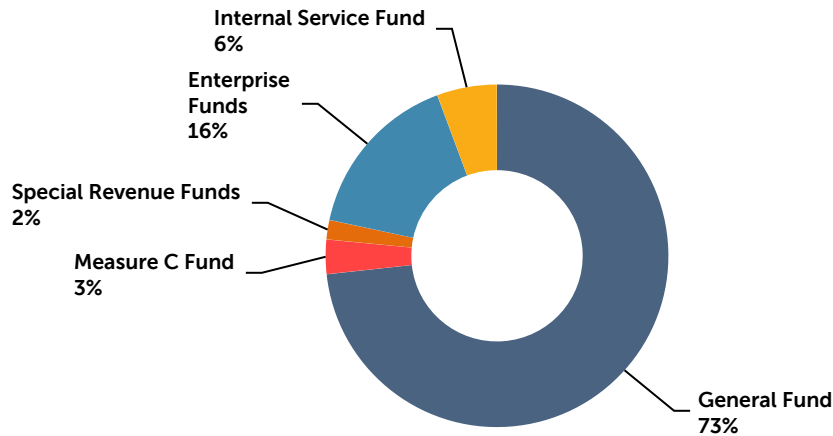
INTERNAL SERVICE FUNDS - OVERVIEW & FORECAST

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CITYWIDE STAFFING CHANGES SUMMARY

The adopted FY 2026-27 budget includes a total of 956.3 full time equivalent (FTE) positions. The majority of City staffing (73% or 700.9 FTE) is funded in the General Fund, with the remaining 27% spread out in the Measure C Fund, Special Revenues Funds, Enterprise Fund, and Internal Service Funds.



The proposed budget recommends maintaining but holding vacant approximately 90 FTE's to reduce costs while maintaining flexibility for the future. As departments are still identifying the optimal use of resources to complete required work with reduced staffing, staff recommends that each department is authorized a specified number of positions but, with approval of the City Manager, may work within that number of authorized positions and their authorized budget to identify alternate positions when new vacancies occur through attrition. This staffing section of the budget document provides more detail by department.

Based on the proposal to permit staff to recommend budget-neutral position changes when funds are available, total staff has remained flat between FY 2025-26 and FY 2026-27. As noted above, approximately 90 FTS's will remain vacant unless budget-neutral options are provided by departments and authorized by the City Manager.

Total FTE by Funding Type

Fund Type	FY 2026 Adopted	FY 2027 Proposed	change
General Fund	700.9	700.9	0.0
Measure C Fund	31.0	31.0	0.0
Special Revenue Funds	17.47	17.5	0.0
Enterprise Funds	152.8	152.8	0.0
Internal Service Funds	54.2	54.2	0.0
Citywide Total	956.3	956.3	0.0

CITYWIDE STAFFING SUMMARY BY DEPARTMENT - GENERAL FUND

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
Mayor & City Council Department	7.00	7.00	7.00	7.00
City Attorney Department	6.00	6.00	6.00	6.00
City Clerk Department	4.50	5.00	5.00	5.00
City Manager Department	17.46	18.28	18.28	17.78
Development Services Department	51.00	50.00	50.00	50.00
Finance Department	24.20	24.20	24.20	24.20
Fire Department	146.50	157.50	157.50	157.50
Human Resources Department	11.80	12.80	12.80	12.80
Library Department	38.30	38.30	38.30	38.30
Maintenance Services Department	26.19	26.69	26.69	26.94
Police Department	313.50	313.50	313.50	313.50
Public Works & Utilities	39.60	41.60	41.60	41.60
	686.05	700.87	700.87	700.62

CITYWIDE STAFFING SUMMARY - BY FUND

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
General Fund				
100 General Fund ¹	686.05	700.87	700.87	703.57
101 Measure C Fund	31.00	31.00	31.00	31.00
Special Revenue Funds				
214 Measure BB - Paratransit ²	0.00	1.15	1.15	1.90
217 Measure B - Paratransit Fund ³	2.05	0.05	0.05	0.00
220 Federal Grant Fund ⁴	2.50	2.85	2.85	0.00
225 Community Dev Block Grant Fund ⁵	2.22	1.65	1.65	1.80
230 Recycling Fund ⁶	0.45	0.70	0.70	0.00
232 Measure D Fund ⁷	2.15	3.65	3.65	3.65
245 Housing Authority Fund ⁸	0.45	0.65	0.65	0.75
246 Affordable Housing Fund	0.20	0.20	0.20	0.80
266- 281 LLD #1 - #13 and Maint Dist #1 and #2	0.00	0.00	0.00	0.00
285 Inclusionary Housing Fund ⁹	1.70	1.40	1.40	0.00
286 Rental Housing Program Fund ¹⁰	3.50	3.60	3.60	3.50
288 Local Housing Trust Program	0.15	0.15	0.15	0.00
295 South Hayward BART JPA Fund	0.00	0.00	0.00	0.00
815 Redevelopment Successor Agency	1.42	1.42	1.42	0.00
	16.79	16.32	17.47	12.40
Enterprise Funds				
605 Water Operating Fund ¹¹	59.91	62.16	62.16	61.53
610 Wastewater Operating Fund ¹²	66.35	66.60	66.60	68.03
615 Stormwater Operating Fund ¹³	11.99	11.49	11.49	11.49
620 Airport Operating Fund	11.70	11.70	11.70	11.70
630 Recycled Water Fund	0.00	0.00	0.80	0.80
	150.80	152.80	152.80	153.05
Internal Service Funds				
705 Workers' Compensation Fund	5.20	5.20	5.20	5.20
710 General Liability Insurance Fund	4.00	4.00	4.00	4.50
725 Facilities Management Fund ¹⁴	10.43	10.43	11.43	10.43
730 Information Technology Fund	23.00	23.00	23.00	23.00
735 Fleet Management	10.53	10.53	10.53	11.03
	53.16	53.16	54.16	54.16
	937.80	954.15	956.30	955.80

CITYWIDE STAFFING SUMMARY - BY DEPARTMENT - ALL FUNDS

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
Mayor & City Council	7.00	7.00	7.00	7.00
City Attorney's Office	10.00	10.00	10.00	9.00
City Clerk's Office ¹	4.50	5.00	5.00	5.00
City Manager's Office	27.00	27.00	27.00	27.00
Development Services Department ²	57.00	56.00	56.00	57.00
Finance Department	34.50	34.50	34.50	35.00
Fire Department ³	146.50	157.50	157.50	157.50
Human Resources Department ⁴	17.00	19.00	19.00	19.00
Information Technology Department	20.00	20.00	20.00	20.00
Library Department	40.80	40.80	40.80	39.30
Maintenance Services Department ⁵	72.00	73.00	73.00	73.00
Police Department	333.50	333.50	333.50	333.50
Public Works & Utilities Department ⁶	168.00	173.00	173.00	173.00
	937.80	956.30	956.30	955.30
Change from previous fiscal year	36.00	18.50	0.00	(1.00)

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
MAYOR & CITY COUNCIL				
City Councilmembers	6	6	6	6
Mayor	1	1	1	1
	7	7	7	7
CITY ATTORNEY'S OFFICE				
Asst City Attorney/Deputy City Attorney I/II	5	5	5	5
City Attorney	1	1	1	1
Legal Secretary I/II	0	0	1	1
Paralegal	1	1	1	0
Senior Assistant City Attorney	1	1	1	1
Senior Paralegal	2	2	1	1
	10	10	10	9
CITY CLERK'S OFFICE				
Administrative Clerk I/II	0.5	0.5	1	1
City Clerk	1	1	1	1
Deputy City Clerk	1	1	1	1
Senior Secretary	2	2	2	2
	4.5	4.5	5	5

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
CITY MANAGER'S OFFICE				
Administrative Clerk I/II	0	0	0	0
Administrative Secretary	1	1	1	1
Assistant City Manager	2	2	2	2
Assistant to the City Manager	0	1	1	1
Audio Video Specialist	2	2	2	2
Chief Economic Development Officer	0	1	1	1
City Manager	1	1	1	1
Community & Media Relations Officer	1	1	1	1
Community Programs Specialist	3	3	3	3
Community Services Manager	1	1	1	1
Deputy City Manager	0	0	0	0
Digital Applications Designer	1	1	1	1
Economic Development Manager	1	0	0	0
Economic Development Specialist	2	2	2	2
Equity & Inclusion Officer	0	1	1	1
Executive Assistant	2	2	2	2
Graphics & Media Relations Technician	1	1	1	1
Housing Development Specialist	1	0	0	0
Housing Manager	1	0	0	0
Management Analyst I/II	7	4	4	4
Management Fellow	1	1	1	1
Real Property Asset Manager	1	1	1	1
Secretary	0	0	0	0
Senior Secretary	3	1	1	1
Video Assistant	0	0	0	0
	32	27	27	27

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
DEVELOPMENT SERVICES DEPARTMENT				
Administrative Clerk I/II	3	3	2	2
Administrative Secretary	1	1	1	1
Assistant Civil Engineer	1	1	1	1
Assistant Planner	2	2	2	2
Associate Planner	2	2	2	2
Building Inspector	3	4	4	4
City Building Official	1	1	1	1
Code Enforcement Inspector I/II	7	7	6	7
Code Enforcement Manager	1	1	1	1
Community Programs Specialist	0	1	1	1
Deputy Director of Development Services	1	1	1	1
Development Review Engineer	0	0	0	0
Development Review Specialist	0	0	0	0
Director of Development Services	0	1	1	1
Housing Development Specialist	0	1	1	1
Landscape Architect	1	2	2	1
Management Analyst I/II	2	3	3	3
Management Fellow	0	0	0	0
Permit Technician	3	3	4	4
Plan Checker	1	1	1	1
Plan Checking Engineer	1	1	1	1
Planning Manager	1	1	1	1
Principal Planner	1	1	1	1
Secretary	3	3	3	3
Senior Building Inspector/Electrical	1	1	1	1
Senior Building Inspector/Plumb-Mechanical	1	1	1	1
Senior Building Inspector/Structural	1	1	1	1
Senior Civil Engineer	1	1	1	1
Senior Code Enforcement Inspector	2	2	2	2
Senior Permit Technician	1	1	1	1
Senior Plan Checker	1	1	1	1
Senior Planner	2	2	2	2
Senior Secretary	2	3	3	3
Supervising Building Inspector	1	1	1	1
Supervising Plan Checker & Expediter	1	1	1	1
Supervising Permit Technician	1	1	1	1
	50	57	56	56

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
FINANCE DEPARTMENT				
Account Clerk	0.5	0.5	0.5	1
Accountant	3	3	3	3
Accounting Manager	1	1	1	1
Administrative Secretary	1	1	1	1
Budget Officer	1	1	1	1
Customer Account Clerk	6	6	6	6
Data Systems Operator	0	0	0	0
Deputy Director of Finance	1	1	1	1
Director of Finance	1	1	1	1
Finance Analyst	0	0	0	0
Finance Supervisor	1	1	1	1
Finance Technician	3	3	3	3
Mail & Purchasing Clerk	1	1	1	1
Mail & Revenue Clerk	1	1	1	1
Management Analyst II	1	1	1	1
Purchasing & Services Manager	1	1	1	1
Purchasing Technician	1	1	1	1
Revenue Manager	1	1	1	1
Senior Account Clerk	4	4	4	4
Senior Accountant	1	1	1	1
Senior Customer Account Clerk	5	5	5	5
Supervising Customer Account Clerk	0	0	0	0
	34.5	34.5	34.5	35

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
FIRE DEPARTMENT				
Administrative Analyst III	0	0	0	0
Administrative Clerk I/II	1	1	1	1
Apparatus Operator (56 Hr)	33	33	36	36
Battalion Chief (56 Hr)	6	6	6	6
Deputy Fire Chief (40 Hr)	2	2	2	2
Emergency Medical Services Coordinator	1	1	1	1
Environmental Specialist	1	1	1	1
Fire Captain (56 Hr)	33	33	36	36
Fire Chief	1	1	1	1
Fire Marshal (40 Hr)	1	1	1	1
Fire Prevention Inspector	2	2	2	2
Fire Prevention Plan Examiner	0	0	1	1
Fire Protection Engineer	1	1	0	0
Fire Services Supervisor	1	1	1	1
Fire Services Technician I/II	1	1	1	1
Fire Training Officer	1	1	1	1
Firefighter (56 Hr)	49	49	52	52
Hazardous Materials Investigator	3	3	3	3
Hazardous Materials Program Coordinator	1	1	1	1
Hazardous Materials Sustainability Technician	0	0	1	1
Mail Clerk	0.5	0.5	0.5	0.5
Management Analyst I/II	1	1	1	1
Secretary	1	1	1	1
Senior Fire Protection Engineer	0	0	1	1
Senior Permit Technician	1	1	1	1
Senior Secretary	1	1	1	1
Staff Fire Captain	4	4	4	4
	146.5	146.5	157.5	157.5

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
HUMAN RESOURCES DEPARTMENT				
Administrative Intern	1	1	0	0
Deputy Director of Human Resources	1	1	1	1
Director of Human Resources	1	1	1	1
Human Resources Administrative Assistant	1	1	1	1
Human Resources Analyst I/II	5	5	7	7
Human Resources Manager	2	4	4	4
Human Resources Technician	4	4	5	5
Senior Human Resources Analyst	2	0	0	0
	17	17	19	19
INFORMATION TECHNOLOGY DEPARTMENT				
Administrative Secretary	1	0	0	0
Deputy Director of Information Technology	1	1	1	1
Director of Information Technology	1	1	1	1
Geographic Info Systems Coordinator	1	1	1	1
GIS Technician I/II	1	1	0	0
Information Systems Support Tech	1	1	1	1
Information Technology Manager	3	3	3	3
IT Analyst I/II	2	2	0	0
IT Technician I/II	4	4	4	4
Management Analyst I/II	0	1	1	1
Systems Analyst I/II	0	0	0	8
Programmer Analyst	4	4	0	0
Technology Solutions Analyst I/II	1	1	0	0
	20	20	20	20

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
LIBRARY DEPARTMENT				
Administrative Secretary	1	1	1	1
Director of Library	1	1	1	1
Deputy Director of Library	0	1	1	0
Educational Services Manager	1	1	1	1
Lead Library Assistant	4	4.5	4.5	3.5
Lead Program Assistant	1	1	1	1
Librarian I	7.5	7.5	7.5	8.5
Librarian II	1	2	2	1
Library Assistant	8.5	8.5	8.5	9
Library Operations Manager	1	1	1	1
Library Page	3.9	3.9	3.9	3.9
Literacy Program Coordinator	1	1	1	1
Management Analyst I/II	1	1	1	1
Senior Library Assistant	0	0	0	0
Senior Library Page	2.4	2.4	2.4	2.4
Supervising Librarian I Program Assistant	3	2	2	2
	1	2	2	2
	38.3	40.8	40.8	39.3

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
MAINTENANCE SERVICES DEPARTMENT				
Administrative Supervisor	1	1	1	1
Deputy Director of Maintenance Services	0	1	1	1
Director of Maintenance Services	1	1	1	1
Electrician I/II	1	1	1	1
Equipment Mechanic I/II	5	5	4	4
Equipment Parts Storekeeper	1	1	1	1
Equipment Service Attendant	1	1	1	1
Facilities & Building Manager	1	1	1	1
Facilities Carpenter I	0	0	0	0
Facilities Carpenter II	1	1	1	1
Facilities Painter I	0	0	0	0
Facilities Painter II	1	1	1	1
Facilities Service Worker II	2	2	2	2
Facilities Leadworker	1	1	1	1
Facilities Supervisor	0	0	1	1
Fleet Maintenance Manager	1	1	1	1
Fleet Management Supervisor	0	0	1	1
Groundskeeper I/Laborer	15	16	16	16
Groundskeeper II	3	3	3	3
Groundskeeper III	0	0	0	0
HVAC Mechanic	1	1	1	1
Landscape Maintenance Manager	1	1	1	1
Landscape Maintenance Supervisor	1	1	1	1
Maintenance Leader	3	3	3	3
Maintenance Worker/Laborer	8	8	8	8
Management Analyst I/II	2	2	2	2
Secretary	0	0	0	0
Senior Equipment Mechanic	1	1	1	1
Lead Street Equipment Operator	2	2	2	2
Senior Maintenance Leader	1	1	1	1
Senior Secretary	3	3	3	3
Streets Maintenance Manager	1	1	1	1
Streets Maintenance Supervisor	1	1	1	1
Sweeper Equipment Operator	6	6	6	6
Tree Trimmer	3	4	4	4
	69	72	73	73

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
POLICE DEPARTMENT				
Administrative Secretary	3	3	3	3
Administrative Supervisor	1	1	1	1
Animal Care Attendant	5	5	5	5
Animal Control Officer	3	3	3	3
Animal Services Administrator	1	1	1	1
Call Taker	8	8	8	8
Chief of Police	1	1	1	1
Communications Administrator	1	1	1	1
Communications Operator	19	25	25	25
Communications Supervisor	5	5	5	5
Community Service Officer	20	20	20	20
Counseling Supervisor	2	2	2	2
Crime & Intelligence Analyst	1	1	1	1
Crime Analyst Supervisor	0	0	0	0
Crime Prevention Specialist	2	2	2	2
Crime Scene Specialist	1	1	1	1
Crime Scene Technician	3	3	3	3
Deputy Police Chief	1	1	0	0
Family Counselor I	9	9	9	9
Jail Administrator	1	1	1	1
Jail Supervisor	4	4	4	4
Latent Fingerprint Examiner	1	1	1	1
Lead Program Assistant	2	2	2	2
Management Analyst I/II	2	2	2	2
Operations Support Services Manager	1	0	0	0
Personnel Operations Specialist	1	1	1	1
Police Captain	2	3	4	4
Police Lieutenant	12	12	12	12
Police Officer	155	155	155	155
Police Programs Analyst I/II	1	1	1	1
Police Records Clerk II	15	15	15	15
Police Sergeant	27	27	27	27
Property & Evidence Supervisor	0	1	1	1
Property Technician	4	4	4	4
Property/Evidence Administrator	1	0	0	0
Records & Property Administrator	0	1	1	1
Records Administrator	1	0	0	0
Records Supervisor	3	3	3	3
Reserve Officer Coordinator	0.5	0.5	0.5	0.5
Secretary	1	1	1	1
Senior Management Analyst	1	1	1	1
Senior Crime & Intelligence Analyst	1	1	1	1

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
Shelter Operations Supervisor	2	2	2	2
Shelter Volunteer Coordinator	1	1	1	1
Youth & Family Services Administrator	1	1	1	1
Wellness Specialist	0	1	1	1
	326.5	333.5	333.5	333.5
PUBLIC WORKS - UTILITIES DEPARTMENT				
Administrative Intern	0.5	0.5	0.5	0.5
Administrative Secretary	1	1	1	1
Administrative Supervisor	1	1	1	1
Airport Business Supervisor	1	1	1	1
Airport Maintenance Worker	4	4	4	4
Airport Manager	1	1	1	1
Airport Operations Specialist	1	1	1	1
Airport Operations Supervisor	1	1	1	1
Assistant Director of Public Works - Utilities	1	1	1	1
Assoc Civil Engineer/Assist Civil Engineer	3	4	4	4
Assoc Transportation Planner	1	1	1	1
Assoc/Assist Civil Engineer	8	8	8	8
Assoc/Assist Transportation Engineer	1	1	2	2
Backflow/Cross Connection Tester	1	1	1	1
Chemist	1	1	1	1
Construction Inspector	5	5	5	5
Cross Connection Control Specialist	1	1	1	1
Customer Field Technician	2	2	2	2
Deputy Director of Public Works & Utilities	2	2	2	2
Development Review Specialist	1	1	1	1
Director of Public Works & Utilities	1	1	1	1
Electrician I/II	6	6	6	6
Engineering Technician	4	4	4	4
Environmental Services Manager	1	1	1	1
Equipment Operator	3	3	3	3
Lab Supervisor	1	1	1	1
Laboratory Technician	2	2	2	2
Maintenance Worker/Laborer	1	1	1	1
Management Analyst I/II	3	3	3	3
Operator in Training	3	3	3	3
Principal Civil Engineer	0	0	1	1
Principal Transportation Engineer	0	1	1	1
Principal Utilities Engineer	0	1	1	1
Secretary	3	3	3	3
Senior Airport Maintenance Worker	1	1	1	1
Senior Civil Engineer	2	3	3	3

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
Senior Construction Inspector	2	2	2	2
Senior Development Review Specialist	0	1	1	1
Senior Management Analyst	2	2	2	2
Senior Secretary	6	6	6	6
Senior Sustainability Specialist	0	0	2	2
Senior Transportation Engineer	2	2	2	2
Senior Transportation Planner	0	1	1	1
Senior Utilities Engineer	3	3	3	3
Senior Utility Customer Service Leader	1	1	1	1
Senior Utility Leader	1	1	1	1
Senior Utility Leader - Sewer	1	1	1	1
Senior Utility Field Services Leader	1	1	1	1
Senior Water Pollution Source Control Inspector	1	1	1	1
Senior Water Resources Engineer	1	1	1	1
Senior Utilities O&M Leader	0	0	1	1
Solid Waste Program Manager	1	1	1	1
Storekeeper - Expediter	1	1	1	1
Supervising Construction Inspector	1	1	1	1
Survey Engineer	1	1	1	1
Surveyor	1	1	1	1
Senior/Sustainability Specialist	1	1	0	0
Technical Intern	0.5	0.5	0.5	0.5
Traffic Signal Technician	1	2	2	2
Transportation Manager	0	0	0	0
Utilities Customer Service Supervisor	0	0	1	1
Utilities Engineering Manager	1	1	1	1
Utilities Field Services Supervisor	1	1	1	1
Utilities Maintenance Mechanic	10	10	10	10
Utilities Operations & Maintenance Manager	1	1	1	1
Utilities Operations & Maintenance Supervisor	1	1	1	1
Utilities Service Worker	2	2	2	2
Utility Leader	3	3	3	3
Utility Leader - Sewer	3	3	3	3
Utility Worker - Sewer/Laborer	5	5	5	5
Utility Worker/Laborer	13	13	13	13
Wastewater Collections Systems Supervisor	1	1	1	1
Water Meter Mechanic	3	3	3	3
Water Meter Reader	0	0	0	0
Water Pollution Control Administrator (WPSC)	1	1	1	1
Water Pollution Control Facility (WPCF) Manager	1	1	1	1
Water Pollution Source Control Inspector	3	3	3	3
Water Resource Manager	1	1	1	1

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Proposed
Water Resource Planner	0	1	1	1
WPCF Lead Operator	6	6	6	6
WPCF Maintenance Supervisor	1	1	1	1
WPCF Operations & Maintenance Manager	1	0	0	0
WPCF Operations Supervisor	1	1	1	1
WPCF Operator	5	5	5	5
	161	168	173	173

**FY 2026-27
STAFFING
7.0 FTE**

Mayor & City Council Department

Council Member At Large	Council Member At Large	Council Member At Large	Mayor	Council Member At Large	Council Member At Large	Council Member At Large
Angela Andrews	Ray Bonilla Jr.	Dan Goldstein	Mark Salinas	Julie Roche	George Syrop	Francisco Zermeño
Term Expires 2028	Term Expires 2028	Term Expires 2028	Term Expires 2026	Term Expires 2026	Term Expires 2026	Term Expires 2028

MAYOR & CITY COUNCIL DEPARTMENT

The mission of the Mayor and City Council is to represent the priorities and concerns of Hayward residents by providing relevant and timely policy direction to its appointed officers for the development of programs and services that address the needs of the residents, businesses, and visitors of Hayward, while exercising transparent and ethical governance of the community.

DEPARTMENT OVERVIEW

The Mayor and City Council provide overall policy leadership and guidance to appointed staff members who in turn implement this direction. The Mayor and Council appoint the City Manager, City Attorney, and City Clerk and adopt an overall City budget that provides the framework and resources within which the municipal corporation operates. Each year, the City Council adopts priorities that guide the work of City staff consistent with the above mission statement.

FY 2026-27 KEY ACTIVITIES AND ACCOMPLISHMENTS

1. Celebrated the groundbreaking ceremony for La Vista Park.
2. Adopted updates to the Tree Preservation ordinance update to expand protections for native and heritage trees, preserve the City's tree canopy, and streamline requirements.
3. Selected and appointed a new city manager in October of 2025.
4. Implemented the Hayward Rides program, launching one of the nation's largest municipal bike giveaway initiatives to provide approximately 2,000 free bikes and safety equipment to Hayward residents through 2026.
5. Completed the FY 2025 Pavement Improvement Project, investing more than \$12.5 million in roadway and accessibility upgrades and increasing the City's Pavement Condition Index (PCI) to 78 for a fourth consecutive year of improvement.
6. Oversaw swearing in ceremony for newly appointed Fire Chief.
7. Approved legislation to clarify sidewalk maintenance and repair responsibilities under state law.
8. Approved increase to City's Transit Occupancy Tax (TOT).
9. Oversaw the Affordable Housing Programs new home purchase opportunities for moderate, low-income and very low-income households.
10. Oversaw the launch of Hayward Amplified that provided six grant opportunities for Hayward small businesses.
11. Approved cost-saving agreements with seven city employee labor groups.
12. Hosted the annual Hearts of Hayward Volunteer Awards and Recognition Event.
13. Celebrated the recognition of Hayward-based companies Veev and Zoox at the 2025 East Bay Innovation Awards for their innovative contributions to home building technology and robotaxi manufacturing.
14. Oversaw and participated in major community events including: Light Up the Season, Juneteenth, Hayward Restaurant Month, Hayward's 150th birthday and the State of the City.
15. Oversaw the achievement of the regional mandate to remove 100 percent of trash from the City's stormwater system through the installation of over 600 storm drain filters and six large-scale trash capture devices.

MAYOR & CITY COUNCIL DEPARTMENT

16. Adopted the Fiscal Year 2027 Master Fee Schedule to align City service fees with current operational costs.
17. Completed annual performance evaluations for Council-appointed officers.
18. Actively represented the City on various regional committees and agencies.
19. Received the Helen Putnam award for Excellence for the City's Learn to Earn & Hire program
20. Oversaw the installation of the Simme Seats at Hayward bus stops

Performance Objective

Receive updates and provide feedback and policy direction on the projects at Council meetings and Council Subcommittee meetings.
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SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. None

Mayor & City Council Department

General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
None	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Salary				
Regular	263,088	364,686	339,651	335,511
Overtime	—	—	—	—
Benefits				
Fringe Benefits	72,128	86,442	86,422	113,747
Retiree Medical	11,214	11,212	11,212	1,907
PERS	58,859	74,850	74,132	86,887
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 405,289	\$ 537,190	\$ 511,417	\$ 538,052
Supplies & Services	53,568	52,734	79,117	79,117
Internal Service Fees	93,726	97,009	108,512	122,942
<i>Net Operating Expenses</i>	\$ 147,294	\$ 149,743	\$ 187,629	\$ 202,059
Total Expenditures	\$ 552,583	\$ 686,933	\$ 699,046	\$ 740,111
General Fund Subsidy				
	552,583	686,933	699,046	740,111

**FY 2026-27
STAFFING
9.0 FTE***

Office of the City Attorney

Legal Services
Advisory Services
Claims & Risk Management
Litigation



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

CITY ATTORNEY DEPARTMENT

MISSION STATEMENT

The City Attorney's Department strives to provide the highest quality legal services, advice and support to the City Council and the City Administration.

DEPARTMENT OVERVIEW

The City Attorney's Department serves as corporate counsel and legal adviser to the City Council, City Manager, and staff in their official capacities, and advisory bodies such as the Planning Commission and Personnel Commission. The advice and representation are provided within a highly ethical and principled environment.

PROGRAM SUMMARY

Legal Services Program

The Legal Services Program is responsible for: 1) Timely and accurate legal advice on transactional matters; 2) Attendance at policy-making meetings, including City Council, Planning Commission and Personnel Commission; 3) Prompt and courteous customer service for community residents; 4) Aggressive representation in court and administrative forums; 5) Reduction or elimination of risks and hazards associated with City activities and projects; 6) Management of the City's liability insurance program and procurement of the City's general liability, property, auto, and fiduciary insurance coverages; and 7) Review and determination regarding government claims.

FY 2025-26 ACCOMPLISHMENTS

1. Close all claims that do not convert to litigation within 36 months from fiscal year filing - **Achieved/Ongoing**
2. Resolve all litigation including claims for federal jurisdiction, within 36 months of fiscal year filing - **Achieved/Ongoing**
3. Assist and support multi-departmental work group in addressing vacant storefronts on B Street in the Downtown Corridor - **Achieved/Ongoing**
4. Work with City Clerk in planning City Council districts elections for November 2026 - **In process**
5. Monitor and apprise the City Council and City staff on key legislative and legal developments from Washington, DC, and Sacramento - **Achieved/Ongoing**
6. Initiate dialogue with the City Council and City staff to better understand insurance coverages and rising costs - **Achieved/Ongoing**
7. Defended against legal attacks on flavored tobacco regulations - **Achieved/Ongoing**

FY 2025-26 ADDITIONAL ACCOMPLISHMENTS

1. Interpret and respond to Trump Administration executive orders on immigration and DEI - **Achieved/Ongoing**

CITY ATTORNEY DEPARTMENT

2. Support in the transition to new City Manager and multiple department directors - **Achieved/Ongoing**
3. Resolve high-profile Fair Labor Standards Act claim/lawsuit - **Achieved/Ongoing**
4. Continue using City Attorney Office staff attorneys for all litigation cases except where specialized outside counsel is warranted - **Achieved/Ongoing**

FY 2026-27 PERFORMANCE GOALS AND METRICS

1. Take lead on Russell City legacy initiatives and administration of redress fund.
2. Support City Manager and City Clerk in streamlining advisory commissions and updating City Council Handbook.
3. Complete mandated AB 1234 Ethics in-person training for members of advisory commissions and additional Brown Act training for all advisory commissions.
4. Resolve litigation including claims for federal jurisdiction, within 36 months from fiscal year filing.
5. Collaborate with the Hayward Police Department' goals of streamlining the independent investigative process for high profile critical incidents.
6. Engage with Code Enforcement and other staff in the enforcement of new sidewalk vendor regulations.

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. Maximize staff attorney ability to defend claims/lawsuits while reducing reliance on outside counsel.
2. Minimize insurance premium costs through effective risk management strategies in key exposure areas.
3. Mobilize human resources across department lines to offset reductions in force and loss of positions due to budget constraints.

City Attorney Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers in from Other Funds				
General Fund Revenue	—	—	—	—
Risk Management Fund	14,833,698	9,710,171	18,004,536	12,194,591
Risk Management Fund Balance	6,690,812	731,193	6,189,330	424,480
	\$21,524,510	\$10,441,364	\$24,193,866	\$12,619,071
Fund Subsidy				
General Fund Subsidy	1,808,182	2,093,930	2,023,220	2,070,787
Total Revenues \$23,332,692 \$12,535,294 \$26,217,086 \$14,689,858				
EXPENDITURES				
Expenditures				
Salary				
Regular	1,750,141	2,176,713	2,189,469	2,311,442
Overtime	—	—	—	412
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	245,647	275,506	273,014	327,297
Retiree Medical	16,020	16,018	16,018	12,734
PERS	602,188	624,322	557,514	594,074
Furlough / COLA Deferral	—	—	—	—
Chrgs (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$2,613,996	\$3,092,559	\$3,036,015	\$3,245,959
Maintenance & Utilities	—	—	1,000	1,000
Supplies & Services	1,845,794	2,562,495	1,457,244	3,390,385
Internal Service Fees	145,549	150,713	167,636	183,790
Insurance Premium	5,330,170	6,714,183	9,167,847	7,868,724
<i>Net Operating Expense</i>	\$ 7,321,513	\$ 9,427,391	\$10,793,727	\$11,443,899
Transfers out to other funds	15,559	15,344	8,684	—
Total Expenditures \$9,951,068 \$12,535,294 \$13,838,426 \$14,689,858				

City Attorney Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers in from Other Funds				
General Fund Revenue	—	—	—	—
Risk Management Fund	14,833,698	9,710,171	18,004,536	12,194,591
Risk Management Fund Balance	6,690,812	731,193	6,189,330	424,480
	\$21,524,510	\$10,441,364	\$24,193,866	\$12,619,071
Fund Subsidy				
General Fund Subsidy	1,808,182	2,093,930	2,023,220	2,070,787
Total Revenues	\$23,332,692	\$12,535,294	\$26,217,086	\$14,689,858
EXPENDITURES				
Expenditures and Transfer Out to Other Funds By Program				
General Fund	1,808,182	2,093,930	2,023,220	2,070,787
Risk Management Fund	8,142,886	10,441,364	11,815,206	12,619,071
Total Expenditures	\$9,951,068	\$12,535,294	\$13,838,426	\$14,689,858
Net Change	13,381,624	—	12,378,660	—

City Attorney Department

General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Other Revenue	—	—	—	—
Rental Review Fees	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Salary				
Regular	1,138,490	1,397,231	1,348,557	1,391,181
Overtime	—	—	—	412
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	190,768	208,964	211,707	207,281
Retiree Medical	9,612	9,611	9,611	7,626
PERS	378,128	383,946	345,430	350,971
Furlough / COLA Deferral	—	—	—	—
Chrgs (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,716,998	\$ 1,999,752	\$ 1,915,305	\$ 1,957,471
Maintenance & Utilities	—	—	200	200
Supplies & Services	591	354	3,600	3,600
Internal Service Fees	90,593	93,824	104,115	109,516
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 91,184	\$ 94,178	\$ 107,915	\$ 113,316
Total Expenditures	\$ 1,808,182	\$ 2,093,930	\$ 2,023,220	\$ 2,070,787
General Fund Subsidy	1,808,182	2,093,930	2,023,220	2,070,787

City Attorney Department

Risk Management - Internal Service Fund

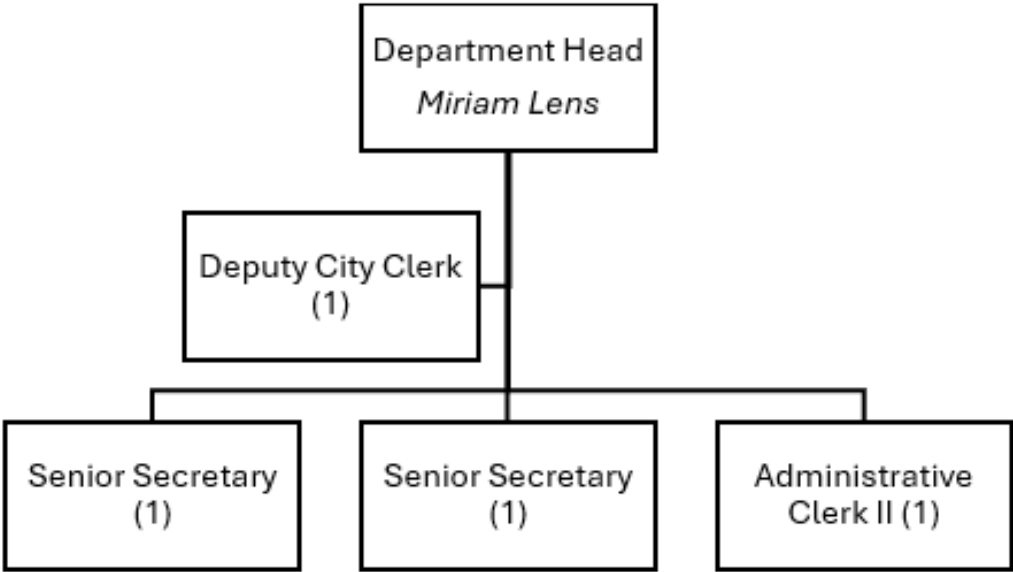
	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Fund Balance	\$2,684,241	\$9,375,053	\$8,643,860	\$14,833,190
REVENUES				
Revenue				
Interest	35,234	17,633	—	—
Other Revenue	69,669	—	—	—
	<u>\$ 104,903</u>	<u>\$ 17,633</u>	<u>\$ —</u>	<u>\$ —</u>
Transfer In				
Liability Insurance Premium	13,882,287	9,293,904	18,004,536	12,194,591
From General Fund	846,508	398,634	—	—
	<u>\$14,728,795</u>	<u>\$9,692,538</u>	<u>\$18,004,536</u>	<u>\$12,194,591</u>
Total Revenues	\$14,833,698	\$9,710,171	\$18,004,536	\$12,194,591
EXPENDITURES				
Expenditures				
Salary				
Regular	611,651	779,482	840,912	920,261
Overtime	—	—	—	—
Benefits				
Fringe Benefits	54,879	66,542	61,307	120,016
Retiree Medical	6,408	6,407	6,407	5,108
PERS	224,060	240,376	212,084	243,103
Furlough / COLA Deferral	—	—	—	—
Chrgs (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	<u>\$ 896,998</u>	<u>\$1,092,807</u>	<u>\$ 1,120,710</u>	<u>\$1,288,488</u>
Maintenance & Utilities	—	—	800	800
Supplies & Services	1,845,203	2,562,141	1,453,644	3,386,785
Internal Service Fees	54,956	56,889	63,521	74,274
Insurance	5,330,170	6,714,183	9,167,847	7,868,724
<i>Net Operating Expense</i>	<u>\$7,230,329</u>	<u>\$9,333,213</u>	<u>\$10,685,812</u>	<u>\$11,330,583</u>
Transfers out to other funds				
Transfer Out to Other	15,559	15,344	8,684	—
Transfer to General Fund - Cost Allocation	—	—	—	—
<i>Total Transfers Out</i>	<u>\$ 15,559</u>	<u>\$ 15,344</u>	<u>\$ 8,684</u>	<u>\$ —</u>
Total Expenditures	\$8,142,886	\$10,441,364	\$11,815,206	\$12,619,071
Net Change	6,690,812	(731,193)	6,189,330	(424,480)
Ending Fund Balance	9,375,053	8,643,860	14,833,190	14,408,710

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**FY 2026-27
STAFFING
5.0 FTE***

Office of the City Clerk



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

CITY CLERK'S OFFICE

MISSION STATEMENT

The City Clerk's Office is committed to serving Hayward as an accessible and responsive representative of transparent and open government; and to supporting and facilitating the business operations of Council as they conduct their business through all levels of meetings and other communications.

DEPARTMENT OVERVIEW

The City Clerk's Office ensures the security and accessibility of all official City records; serves as the information and records manager of all legislative proceedings; conducts all aspects of municipal elections; and serves as a support office to the City Council, City staff, Council's appointed bodies, and residents of Hayward.

DIVISION/PROGRAM SUMMARIES

Records Management

The City Clerk's Office is responsible for: 1) Maintaining permanent records; 2) Administering the paperless imaging system for permanent records; 3) Certifying City documents; 4) Performing required legal noticing for City Council meetings, including public hearings; 5) Maintaining and updating the Municipal Code and Council Handbook and other official documents on a continuing basis; 6) Supporting the business operations of Council; and 7) Assuring timely and complete filing of Statements of Economic Interest and Campaign Disclosure Statements according to regulations set forth by the California Fair Political Practices Commission.

Council, Commissions, and Committees

The City Clerk's Office is responsible for: 1) Supporting City Council and Planning Commission proceedings; 2) Conducting the recruitment and facilitating the appointment for Council's appointed bodies; and 3) Supporting the administrative needs of the Council's appointed bodies.

Elections

The City Clerk's Office is responsible for: 1) Conducting all aspects of municipal elections; 2) Performing duties as required under the Political Reform Act and regulations of the Fair Political Practices Commission; and 3) Reporting final results of certified elections and conduct swearing-in of newly elected officials.

Open Government/Transparency

The City Clerk's Office is responsible for: 1) Managing the filings of Statements of Economic Interests (Form 700), campaign forms during an election cycle, Agency Report of Public Official Appointments (Form 806); 2) Making them available to the public on the City's website; and 3) Conducting recruitments for all Council's appointed bodies.

Public Service

The City Clerk's Office is responsible for: 1) Managing and administering the US Passport Acceptance Agency, authorized by the US Department of the State; 2) Providing California Notary Public service; 3) Recording, preserving, researching, and providing access to public

CITY CLERK'S OFFICE

records in compliance with the California Public Records Act; and 4) Issue Proof of Residency letters to foreign nationals living in Hayward.

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
% of California Public Records Act Requests closed within timeline of 10 days	90%	56% within 10 days and 44% over 10 days due to extension
% of positions filled on Council's appointed bodies of 32 commissions anticipated vacancies	100%	Complete
% of Council's appointed bodies in compliance with completing required Ethics and Harassment Prevention trainings	100%	98%
# of records added to City's online Document Center consisting of permanent records	Increase by 25%	Ongoing
% of Contracts and Agreements processed with electronic signatures	Increase by 95%	Ongoing
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Improve technology efficiency by utilizing modules of existing systems to streamline processes within the department and to assist with the collection of data.	Ongoing	Ongoing
Promote equity in recruitment for the City's commissions and task forces by analyzing demographic data from applications, engaging in diverse community events to expand outreach, and ensuring language access at public meetings. In collaboration with the City Manager's Office (CMO) on the Racial Equity Program, implement strategies to broaden participation among underrepresented groups and foster inclusive engagement. Prioritize diverse representation on the Hayward Youth Commission, ensuring every middle and high school has a voice in civic service.	Spring	Complete
Promote equity with recruitment for City's commissions and task forces by analyzing demographics data from applications, participating in diverse community events for recruitment opportunities, making language access available at public meetings and ensuring representation from every middle and high school for service on the Hayward Youth Commission.	Ongoing	Paused due to Equity and Inclusion Officer vacancy
Increase accessibility to City government by continuing to provide hybrid meeting opportunities to community members to foster civic engagement	Ongoing	Ongoing
Continue to promote transparency by adding more publicly disclosable and permanent records to City website through the City's Online Document Center	Ongoing	Ongoing

CITY CLERK'S OFFICE

Create a user-friendly webpage providing comprehensive information on district-based elections, including an interactive tool for residents to determine their district based on their address. This initiative will be completed in preparation for the 2026 elections to enhance public awareness and accessibility to districting information.	November 2026	Complete
Continue to partner with the Informational Technology (IT) department and Community and Media Relations to assess additional meeting locations with hybrid capacity for City Council and Commission meetings.	June 2026	On target
Expand DocuSign policy to allow for filings of Fair Political Practices Commission statements and forms via the City's email address conforming to the definition of a "digital signature" as set forth in Section 16.5.	June 2026	On target

Performance Indicators	FY 2026-27 Target
Ensure City Council, Commission, and Committee regular agendas are posted at least 72 hours in advance and special agendas are posted least 24 hours in advance in compliance with the Brown Act.	100%
Coordinate SB 707 Brown Act operational requirements including codifying accessibility and procedural safeguards and establishing new language-access standards by July 1, 2026, and begin implementation in August 2026.	100%
Coordinate implementation of SB 827 – Ethics and Fiscal and Financial Training for Local Agency Officials.	100%
Ensure draft minutes are prepared within 5 business days following each meeting and approved within two weeks.	100%
Ensure all adopted ordinances and resolutions are approved within a week; and Hayward Municipal Code ordinances are indexed and codified within thirty days.	100%
Ensure all required filers submit Statements of Economic Interests (Form 700) by statutory deadlines.	100%
Performance Objectives	FY 2026-27 Target
Ensure all candidate filing documents are reviewed for completeness and compliance with election laws.	100%
Ensure all election-related deadlines, including resolutions, notices, and filings, are met in accordance with legal requirements.	100%
Ensure campaign finance statements are received, reviewed, and made publicly accessible within twenty-four hours of receipt.	100%
Ensure timely coordination with the Alameda County Registrar of Voters for all municipal election filings.	100%

CITY CLERK'S OFFICE

Ensure Public Records Act (PRA) requests are acknowledged within 10 calendar days.	100%
Ensure PRA requests are fulfilled/closed in a timely manner within ten days, excluding requests requiring an additional 14-day extension due to unusual circumstances.	100%
Ensure annual records destruction is completed and documented in compliance with City policy.	100%
Review records at offsite facility and identify eligible records for destruction in accordance with City policy and in coordination with City departments.	100%
Advance equitable recruitment for City Commissions through analysis of applicant demographic data and targeted outreach at diverse community events to ensure all commission vacancies are filled.	100%
Ensure approved minutes and meeting recordings are posted to the City's website in a timely manner (within 10 business days) in coordination with staff liaisons.	90% within 10 business days
Ensure all commissioners complete Brown Act orientation and required trainings within 60 days of appointment, and every two years thereafter.	100%
Provide Brown Act compliance guidance to staff liaisons and commissioners related to SB 707 requirements.	100%
Ensure public inquiries are acknowledged within 1-2 business days.	100%
Enhance government transparency by expanding the City's Online Document Center to include additional publicly disclosable and permanent records, while ensuring frequently requested documents are readily accessible online.	50% more records
Continue Passport Program and ensure passport services meet annual revenue goals.	100%

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

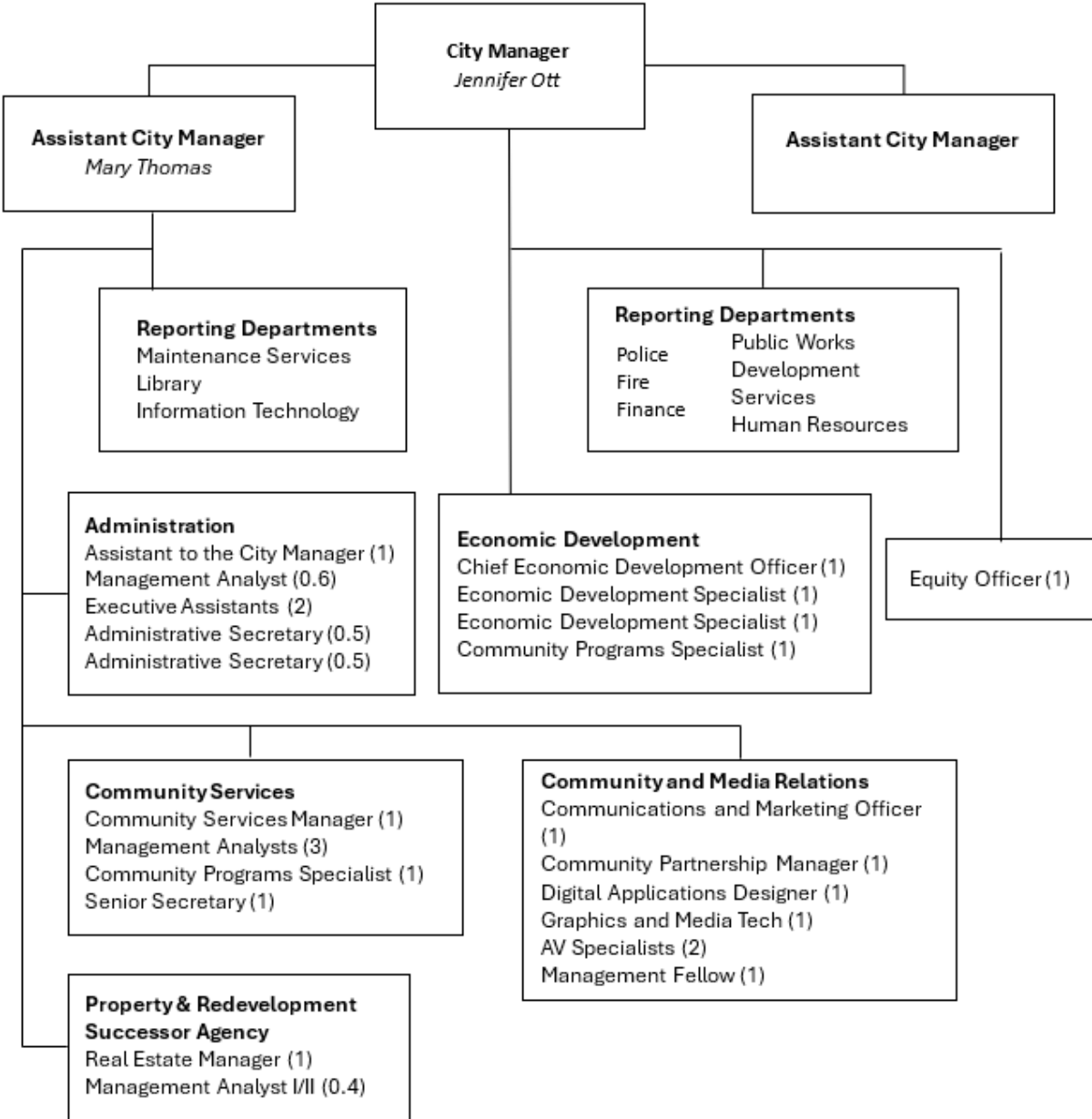
1. Department currently has one vacant position and will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

City Clerk Department

General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Sale of Documents - Passports	22,434	29,117	60,000	53,497
Other Revenue	—	—	—	—
Sale of Documents - General	—	—	—	—
Total Revenues	\$ 22,434	\$ 29,117	\$ 60,000	\$ 53,497
EXPENDITURES				
Expenditures				
Salary				
Regular	573,257	599,022	607,454	606,729
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	114,081	82,742	119,035	101,743
Retiree Medical	7,209	7,208	8,009	3,438
PERS	175,287	151,805	157,264	173,054
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 869,834	\$ 840,777	\$ 891,762	\$ 884,964
Maintenance & Utilities	—	—	—	—
Supplies & Services	83,804	490,743	84,776	606,255
Election Expense	—	—	—	—
Internal Service Fees	100,579	104,330	119,152	133,714
<i>Net Operating Expense</i>	\$ 184,383	\$ 595,073	\$ 203,928	\$ 739,969
Total Expenditures	\$ 1,054,217	\$ 1,435,850	\$ 1,095,690	\$ 1,624,933
General Fund Subsidy	1,031,783	1,406,733	1,035,690	1,571,436

Office of the City Manager



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

CITY MANAGER'S OFFICE

MISSION STATEMENT

The mission of the City Manager's Office is to assist the City Council in developing policies that are responsive to the needs of the community, to ensure effective implementation of adopted policies, and to provide ethical and competent direction and leadership to the organization. The City Manager is the Chief Executive Officer of the City and assures accountability of all departments except the City Attorney and the City Clerk.

DEPARTMENT OVERVIEW

In addition to being the Office of the City's Chief Executive Officer, the City Manager's Office oversees the Economic Development, Community Services, Community and Media Relations, and Equity Divisions as well as the Successor Agency to the Hayward Redevelopment Agency.

DIVISION/PROGRAM SUMMARIES

Administration

The Administration Division supports the City Manager and Assistant City Managers to coordinate with City Departments to implement City Council priorities and manage constituent relations.

Community & Media Relations

The Community and Media Relations Division manages and supports delivery of public information and public engagement with residents and businesses, internal organizational communications, news media relations, public opinion research, creative media development, and streaming and broadcast of government meetings. In addition, the Division is responsible for neighborhood partnership programs and staging and producing community meetings and special events.

Community Services

The Community Services Division administers the Community Agency Funding Program to support community organizations that serve the Hayward community, oversees the Hayward Housing Navigation Center and coordinates homelessness, and coordinates the Paratransit program to provide transportation for residents who are seniors and/or have disabilities.

Economic Development

The Economic Development Division is responsible for creating and supporting a positive climate for businesses in the Hayward community. The Division proactively works the business and development community for retention, expansion, and attraction of businesses to the community. In addition, the Division works to improve the image of Hayward through a variety of business community focused activities and promotions.

Real Estate

The Real Estate Division is responsible for the stewardship of City-owned land, buildings, and leasehold interests, and provides real estate services including acquisitions and dispositions,

CITY MANAGER'S OFFICE

leasing and licensing, appraisals, negotiations, and due diligence. The Division supports redevelopment efforts, public-private partnerships, and capital projects while ensuring compliance with applicable laws, including the California Surplus Land Act.

Redevelopment Successor Agency

The Hayward Redevelopment Successor Agency is responsible for the dissolution of the Hayward Redevelopment Agency and the wrapping up of the Agency's affairs, including the disposition of former Agency-held properties.

CITY MANAGER'S OFFICE

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
% of Council requests addressed within a target response time	95% within 72 hours	Pending*
Number of successful business concept plans and business openings for identified priority sites	2 concept plans, 2 openings	0 concept plans, 11 business openings
Number of people experiencing homelessness who are placed in permanent housing through Navigation Center or Homekey Project Reclamation	40	0; project still under construction
Number of staff engaged in equity trainings or projects	0.2	Paused due to Equity & Inclusion Officer vacancy
Increase number of registered HOP users	40% increase	58% increase
Increase in number of one-way TNC rides provided	60% increase	128% increase
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Continue working with partners to design programming for the future Stack Center Community Event Plaza	Spring 2026	Completed groundbreaking; ongoing programming partnerships
Support development of Regis Behavioral Health Campus to provide health and housing services to people experiencing homelessness and mental health crises	Summer 2025	On target
Launch and complete "Hashtag Hayward" Small Business Social Media	End of 2025	Completed
Design and implement the ARPA Tuition Assistance program with Cal State East Bay, Chabot College, and Eden Area Regional Occupational Program	Report on numbers by Winter 2025	Completed
Continue to implement Hayward People's Budget projects	December 2025	Completed
Work cooperatively with Hayward's educational institutions to streamline	Ongoing	Completed
Conduct a language access assessment	Ongoing	Pending*
Use the Racial Equity Toolkit to implement pilots in several departments	Ongoing	Paused due to funding
Successful execution of Hayward Operated Paratransit (HOP) program relaunch, including rollout of new accessible services, partnerships with local nonprofits, and revision of communication/marketing materials	July 2025	Completed
Continue to explore safe parking options along with encampment management	Ongoing	Paused due to funding

*Due to City leadership changes, goal is being reassessed.

CITY MANAGER'S OFFICE

Performance Indicators	FY 2026-27 Target
Number of people experiencing homelessness who are placed in permanent housing through Navigation Center or Homekey Project Reclamation	40
Increase number of registered HOP users	2,800 users
Increase in number of one-way TNC rides provided	85,000 rides
Number of successful business concept plans and business openings for identified priority sites	2 concept plans, 2 openings
Performance Objective	FY 2026-27 Target
Continue working with partners to design and build Stack Center Phase II	September 2028
Launch and complete "Hayward Amplified" - a small business event and activation program	June 2027
Maintain FY 2026 Hayward Operated Paratransit (HOP) ridership.	June 2027
Manage and advance the ongoing oversight, coordination, and disposition of the Caltrans 238 Properties portfolio in alignment with regulatory and agency objectives.	Ongoing
Execute the disposition of designated surplus properties, including Cinema Place, City Center Drive, and C & Main Street, to achieve timely and value-maximizing outcomes.	June 2027

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. The City Manager's Office has 5.5 vacant positions. The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

CITY MANAGER'S OFFICE

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers In From Other Funds				
General Fund Revenue	—	—	61,500	62,718
Economic Development Fund	350,000	350,000	350,000	100,000
Downtown Business Improve Prog	—	—	—	—
South Hayward B.A.R.T. JPA	—	—	421,280	—
Successor Agency RDA	3,560,563	4,039,266	3,510,542	3,460,542
Community Development Block Grant	1,618,621	2,415,632	1,542,637	1,502,729
Housing Authority Fund	252,301	—	—	—
Affordable Housing Monitoring Fund	535,202	—	—	—
HOME Investment Prtnrshp Block Grant Prog	142,578	—	—	—
Paratransit Program Measure B	—	—	—	—
Paratransit Program Measure BB	1,981,973	1,867,751	2,090,827	1,989,696
Inclusionary Housing Fund	651,809	—	—	—
Rent Review Program Fund	790,890	—	—	—
	\$ 9,883,937	\$ 8,672,649	\$ 7,976,786	\$ 7,115,685
(Contribution to)/ Use of Fund Balance				
Economic Development Fund	150,000	142,300	—	—
Downtown Business Improve Prog	—	—	—	—
South Hayward B.A.R.T. JPA	78,484	—	136,560	284,720
Successor Agency RDA	581,191	619,901	1,150,547	1,007,155
Community Development Block Grant	380,426	631,998	501,847	3,074,103
Housing Authority Fund	132,459	—	—	—
Affordable Housing Monitoring Fund	453,030	—	—	—
HOME Investment Prtnrshp Block Grant Prog	290	—	—	—
Paratransit Program Measure B	65,651	44,551	39,374	—
Paratransit Program Measure BB	1,181,246	711,060	615,671	910,891
Inclusionary Housing Fund	374,821	—	—	—
Rent Review Program Fund	141,875	—	—	—
	\$ 3,539,473	\$ 2,149,810	\$ 2,443,999	\$ 5,276,869
Fund Subsidy				
General Fund Subsidy	8,252,514	8,299,167	8,632,016	6,388,994
Information Tech Fund Subsidy	448,953	492,958	528,092	574,216
	\$ 8,701,467	\$ 8,792,125	\$ 9,160,108	\$ 6,963,210
Total Revenues	\$ 22,124,877	\$ 19,614,584	\$ 19,580,893	\$ 19,355,764

City Manager Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
EXPENDITURES				
Expenditures				
Salary				
Regular	3,668,869	4,175,585	4,370,473	3,527,887
Overtime	—	—	—	—
Targeted Savings	—	—	44,872	—
Benefits				
Fringe Benefits	574,253	601,977	541,973	587,976
Retiree Medical	79,886	68,828	64,493	67,751
PERS	1,272,836	1,144,058	1,149,049	1,250,093
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 5,595,844	\$ 5,990,448	\$ 6,170,860	\$ 5,433,707
Supplies & Services	3,310,159	3,118,612	3,395,769	4,787,582
Grants & Loans	3,232,827	2,782,812	4,011,425	4,041,718
Community Promotions	21,629	34,612	—	40,000
Hayward Clean and Green	—	—	—	—
Maintenance & Utilities	32,682	34,394	63,657	63,657
Principal Retirement	2,180,000	2,290,000	2,290,000	2,290,000
Loan Interest	829,481	717,407	939,375	939,375
Project Expenditures				
Capital	—	—	—	—
Internal Service Fees	356,532	345,338	379,250	339,329
<i>Net Operating Expense</i>	\$ 9,963,310	\$ 9,323,175	\$ 11,079,476	\$ 12,501,661
Other Department Operating Costs (Maintenance Services Department)	—	—	—	—
Transfers to Other Funds	970,376	122,108	850,302	1,420,396
Total Expenditures	\$ 16,529,530	\$ 15,435,731	\$ 18,100,638	\$ 19,355,764
Net Change	—	—	(1,480,255)	—

City Manager Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers In From Other Funds				
General Fund Revenue	—	—	61,500	62,718
Economic Development Fund	350,000	350,000	350,000	100,000
Downtown Business Improvement	—	—	—	—
South Hayward B.A.R.T. JPA	—	—	421,280	—
Successor Agency RDA	3,560,563	4,039,266	3,510,542	3,460,542
Community Development Block Grant	1,618,621	2,415,632	1,542,637	1,502,729
Housing Authority Fund	252,301	—	—	—
Affordable Housing Monitoring Fund	535,202	—	—	—
HOME Investment Prtnrshp Block Grant Prog	142,578	—	—	—
Paratransit Program Measure B	—	—	—	—
Paratransit Program Measure BB	1,981,973	1,867,751	2,090,827	1,989,696
Inclusionary Housing Fund	651,809	—	—	—
Rent Review Program Fund	790,890	—	—	—
	\$ 9,883,937	\$ 8,672,649	\$ 7,976,786	\$ 7,115,685
(Contribution)/ Use of Fund Balance				
Economic Development Fund	150,000	142,300	—	—
Downtown Business Improvement	—	—	—	—
South Hayward B.A.R.T. JPA	78,484	—	136,560	284,720
Successor Agency RDA	581,191	619,901	1,150,547	1,007,155
Community Development Block Grant	380,426	631,998	501,847	3,074,103
Housing Authority Fund	132,459	—	—	—
Affordable Housing Monitoring Fund	453,030	—	—	—
HOME Investment Prtnrshp Block Grant Prog	290	—	—	—
Paratransit Program Measure B	65,651	44,551	39,374	—
Paratransit Program Measure BB	1,181,246	711,060	615,671	910,891
Inclusionary Housing Fund	374,821	—	—	—
Rent Review Program Fund	141,875	—	—	—
	\$ 3,539,473	\$ 2,149,810	\$ 2,443,999	\$ 5,276,869
Fund Subsidy				
General Fund Subsidy	8,252,514	8,299,167	8,632,016	6,388,994
Information Technology Fund Subsidy	448,953	492,958	528,092	574,216
	\$ 8,701,467	\$ 8,792,125	\$ 9,160,108	\$ 6,963,210
Total Revenues	\$ 22,124,877	\$ 19,614,584	\$ 19,580,893	\$ 19,355,764

City Manager Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
EXPENDITURES				
Expenditures and Transfer Out to Other Funds				
Office of the City Manager	8,252,514	8,299,167	8,693,516	6,451,712
Information Technology	448,953	492,958	528,092	574,216
Economic Development Fund	200,000	207,700	350,000	100,000
Downtown Business Improvement	—	—	—	—
South Hayward B.A.R.T. JPA	78,484	—	284,720	284,720
Successor Agency RDA	4,141,754	3,419,365	4,661,089	4,467,697
Community Development Block Grant	1,238,195	1,783,634	2,044,484	4,576,832
Housing Authority Fund	119,842	—	—	—
Affordable Housing Monitoring Fund	82,172	—	—	—
HOME Investment Prtnrshp Block Grant Prog	142,288	—	—	—
Paratransit Program Measure B	65,651	44,551	39,374	—
Paratransit Program Measure BB	800,727	1,156,691	1,475,156	2,900,587
Inclusionary Housing Fund	276,988	—	—	—
Rent Review Program Fund	649,015	—	—	—
	\$ 16,496,583	\$ 15,404,066	\$ 18,076,431	\$ 19,355,764
Other Department Operating Costs	—	—	—	—
Total Expenditures	\$ 16,496,583	\$ 15,404,066	\$ 18,076,431	\$ 19,355,764
Net Change	—	—	—	—

City Manager Department

General Fund Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Grants	—	—	—	—
Code Enforcement Fees	—	—	—	—
Rental Inspection Fees	—	—	—	—
Miscellaneous Fees	—	—	—	—
Fines and Forfeitures	—	—	—	—
Other Revenue	—	—	61,500	62,718
Total Revenues	\$ —	\$ —	\$ 61,500	\$ 62,718
EXPENDITURES				
Expenditures				
Salary				
Regular	2,584,728	3,307,457	3,297,975	2,562,718
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	342,370	443,607	369,022	439,202
Retiree Medical	27,362	27,474	28,800	13,927
PERS	814,630	869,042	862,515	889,112
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$3,769,090	\$4,647,580	\$4,558,312	\$3,904,959
Maintenance & Utilities	31,482	30,957	31,457	31,457
Supplies & Services	1,950,094	1,317,228	1,236,991	1,293,692
Community Promotions	21,629	34,612	—	40,000
Hayward Clean and Green	—	—	—	—
Internal Service Fees	268,426	320,633	317,056	303,899
Grants	2,211,793	1,948,157	2,549,700	877,705
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$4,483,424	\$3,651,587	\$4,135,204	\$2,546,753
Total Expenditures	\$8,252,514	\$8,299,167	\$8,693,516	\$6,451,712
General Fund Subsidy	8,252,514	8,299,167	8,632,016	6,388,994

City Manager Department

Administration-General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Miscellaneous Revenue	—	—	61,500	62,718
Total Revenues	\$ —	\$ —	\$ 61,500	\$ 62,718
EXPENDITURES				
Expenditures				
Salary				
Regular	1,497,069	1,885,493	1,930,699	1,240,785
Overtime	—	—	—	—
Benefits				
Fringe Benefits	208,369	235,957	217,453	188,699
Retiree Medical	14,867	14,865	14,865	6,753
PERS	464,504	476,707	499,153	496,357
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$2,184,809	\$ 2,613,022	\$ 2,662,170	\$ 1,932,594
Maintenance & Utilities	25,188	20,019	5,457	5,457
Supplies & Services	722,408	819,052	626,976	723,677
Internal Service Fees	150,213	172,389	171,962	170,047
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 897,809	\$ 1,011,460	\$ 804,395	\$ 899,181
Total Expenditures	\$ 3,082,618	\$ 3,624,482	\$ 3,466,565	\$ 2,831,775
General Fund Subsidy	3,082,618	3,624,482	3,405,065	2,769,057

City Manager Department

Communications & Media Relations - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	353,118	415,798	411,005	449,026
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefit	47,543	45,664	45,084	60,412
Retiree Medical	4,005	4,004	4,004	2,421
PERS	112,123	112,458	107,614	112,447
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 516,789	\$ 577,924	\$ 567,707	\$ 624,306
Maintenance & Utilities	—	—	—	—
Supplies & Services	171,014	174,942	205,075	205,075
Internal Service Fees	40,466	41,924	46,326	55,048
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 211,480	\$ 216,866	\$ 251,401	\$ 260,123
Total Expenditures	\$ 728,269	\$ 794,790	\$ 819,108	\$ 884,429
General Fund Subsidy	728,269	794,790	819,108	884,429

City Manager Department

Economic Development - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	508,362	601,602	639,874	549,741
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	48,355	84,680	62,777	115,156
Retiree Medical	6,408	4,805	6,407	2,986
PERS	159,788	163,457	168,648	175,006
Program Reduction	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 722,913	\$ 854,544	\$ 877,706	\$ 842,889
Maintenance & Utilities	—	—	—	—
Supplies & Services	382,882	212,687	271,265	231,265
Community Promotions	21,629	34,612	—	40,000
Internal Service Fees	47,801	49,444	74,121	78,804
<i>Net Operating Expense</i>	\$ 452,312	\$ 296,743	\$ 345,386	\$ 350,069
Total Expenditures	\$ 1,175,225	\$ 1,151,287	\$ 1,223,092	\$ 1,192,958
General Fund Subsidy	1,175,225	1,151,287	1,223,092	1,192,958

City Manager Department

Community Services - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other Revenue	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	226,179	404,564	316,397	323,166
Overtime	—	—	—	—
Benefits				
Fringe Benefits	38,103	77,306	43,708	74,935
Retiree Medical	2,083	3,800	3,524	1,767
PERS	78,215	116,420	87,100	105,302
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 344,580	\$ 602,090	\$ 450,729	\$ 505,170
Maintenance & Utilities	6,294	10,938	26,000	26,000
Supplies & Services	673,790	110,547	133,675	133,675
Internal Service Fees	29,946	56,876	24,647	—
Capital Expenses	—	—	—	—
Grants	2,211,793	1,948,157	2,549,700	877,705
<i>Net Operating Expense</i>	\$ 2,921,823	\$ 2,126,518	\$ 2,734,022	\$ 1,037,380
Total Expenditures	\$3,266,403	\$2,728,608	\$ 3,184,751	\$ 1,542,550
General Fund Subsidy	3,266,403	2,728,608	3,184,751	1,542,550

City Manager Department

Community Development Block Grant - By Category - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$ 5,346,222	\$ 5,726,648	\$ 6,358,646	\$ 5,856,799
REVENUES				
Revenue				
Grants	1,618,621	2,415,632	1,542,637	1,502,729
Delayed Loan Payments	—	—	—	—
Principal Payments	—	—	—	—
Interest Earned	—	—	—	—
Other Revenue	—	—	—	—
	\$ 1,618,621	\$ 2,415,632	\$ 1,542,637	\$ 1,502,729
Transfers In From Other Funds				
From Com Econ Dev Blk Grant to Sm Bus Loans	0	0	—	—
From Revlvg Loan to Com Econ Dev Blk Grant	0	—	—	—
From HRLP Loan to HRLP Admin	0	—	—	—
From Sm Bus Loan to Sm Bus Loan Delivery	0	—	—	—
	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 1,618,621	\$ 2,415,632	\$ 1,542,637	\$ 1,502,729
EXPENDITURES				
Expenditures				
Salary				
Regular	187,267	168,468	250,802	238,842
Overtime	—	—	—	—
Benefits				
Fringe Benefits	37,472	33,491	37,474	44,465
Retiree Medical	3,476	2,607	2,563	1,253
PERS	62,069	49,418	68,568	90,685
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 290,284	\$ 253,984	\$ 359,407	\$ 375,245
Maintenance & Utilities	—	—	—	—
Supplies & Services	47,153	679,323	185,777	498,872
Internal Service Fees	—	—	18,916	18,916
Grants	878,758	834,655	1,461,725	3,164,013
Capital Expenses	—	—	—	—
<i>Net Operating Expense</i>	\$ 925,911	\$ 1,513,978	\$ 1,666,418	\$ 3,681,801

City Manager Department

Community Development Block Grant - By Category - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Fund Transfers Out to				
Cost Allocation to General Fund	—	—	—	—
Transfer Out to Other	16,057	8,516	3,582	500,000
Liability Insurance Premium	5,943	7,156	15,077	19,786
<i>Total Transfers Out</i>	\$ 22,000	\$ 15,672	\$ 18,659	\$ 519,786
Total Expenditures	\$ 1,238,195	\$ 1,783,634	\$ 2,044,484	\$ 4,576,832
Net Difference Gain (Use) of Fund Bal	380,426	631,998	(501,847)	(3,074,103)
Ending Working Capital Balance	5,726,648	6,358,646	5,856,799	2,782,696

City Manager Department

Community Development Block Grant - By Program - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$4,826,260	\$5,206,686	\$5,838,684	\$ 5,336,837
REVENUES				
Revenue				
Community Development Block Grant	1,618,621	2,415,632	1,542,637	1,502,729
Revolving Loan Program			—	—
Small Business Revolving Loan		30	—	—
Total Revenues	\$ 1,618,621	\$ 2,415,632	\$ 1,542,637	\$ 1,502,729
EXPENDITURES				
Expenditures				
Community Development Block Grant	1,238,195	1,783,634	2,044,484	4,576,832
Revolving Loan Program	—	—	—	—
Small Business Revolving Loan	—	—	—	—
Total Expenditures	\$ 1,238,195	\$ 1,783,634	\$ 2,044,484	\$ 4,576,832
Net Difference Gain (Use) of Fund Bal	380,426	631,998	(501,847)	(3,074,103)
Ending Working Capital Balance	5,206,686	5,838,684	5,336,837	2,262,734

City Manager Department

Measure B - Paratransit Program - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$ 118,764	\$ 53,113	\$ 8,562	\$ (30,812)
REVENUES				
Revenue				
Interest	—	—	—	—
Measure B	—	—	—	—
Measure BB	—	—	—	—
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	733	5,986	17,536	—
Overtime	—	—	—	—
Benefits				
Fringe Benefits	21	351	711	—
Retiree Medical	—	—	—	—
PERS	30	1,724	4,526	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 784	\$ 8,061	\$ 22,773	\$ —
Maintenance & Utilities	—	—	—	—
Supplies & Services	7,798	—	—	—
Internal Service Fees	—	—	16,035	—
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 7,798	\$ —	\$ 16,035	\$ —
Fund Transfers Out				
Cost Allocation to General Fund	—	—	—	—
Transfer Out to Other	33,297	7,864	109	—
Liability Insurance Premium	23,772	28,626	457	—
<i>Total Transfers Out</i>	\$ 57,069	\$ 36,490	\$ 566	\$ —
Total Expenditures	\$ 65,651	\$ 44,551	\$ 39,374	\$ —
Net Difference Gain (Use) of Fund Balance	(65,651)	(44,551)	(39,374)	—
Ending Working Capital Balance	53,113	8,562	(30,812)	(30,812)

City Manager Department

Measure BB - Paratransit Program - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$ 1,964,110	\$ 3,145,356	\$ 3,856,416	\$ 4,472,087
REVENUES				
Revenue				
Interest	—	—	—	—
Measure BB	1,981,973	1,867,751	2,090,827	1,989,696
Other Revenue	—	—	—	—
Total Revenues	\$ 1,981,973	\$ 1,867,751	\$ 2,090,827	\$ 1,989,696
EXPENDITURES				
Expenditures				
Salary				
Regular	113,882	179,216	145,286	229,638
Overtime	—	—	—	—
Benefits				
Fringe Benefits	35,911	31,665	26,049	49,880
Retiree Medical	2,964	—	1,842	1,304
PERS	56,927	54,970	39,158	72,962
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 209,684	\$ 265,851	\$ 212,335	\$ 353,784
Maintenance & Utilities	—	—	—	—
Supplies & Services	591,043	881,619	1,252,313	2,470,684
Internal Service Fees	—	—	—	—
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 591,043	\$ 881,619	\$ 1,252,313	\$ 2,470,684
Fund Transfers Out				
Cost Allocation to General Fund	—	9,221	—	56,971
Liability Insurance Premium	—	—	10,508	19,148
Capital Improvement Fund	—	—	—	—
<i>Total Transfers Out</i>	\$ —	\$ 9,221	\$ 10,508	\$ 76,119
Total Expenditures	\$ 800,727	\$ 1,156,691	\$ 1,475,156	\$ 2,900,587
Net Difference Gain (Use) of Fund Balance	1,181,246	711,060	615,671	(910,891)
Ending Working Capital Balance	3,145,356	3,856,416	4,472,087	3,561,196

City Manager Department

Housing Authority Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beg Working Capital Balance	\$18,094,541	\$18,227,000		
REVENUES				
Revenue				
Contribution In	—			
Fund Interest	159,639			
Interest Income	20,063			
Principal Income	72,599			
Other Revenue	—		—	—
	\$ 252,301	\$ —	\$ —	\$ —
Total Revenues	\$ 252,301	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	56,147			—
Overtime	—			—
Benefits				
Fringe Benefits	8,057			—
Retiree Medical	721			—
PERS	20,589			—
Furlough / COLA Deferral	—			—
Charges (to)/from other programs	—	—		—
<i>Net Staffing Expense</i>	\$ 85,514	\$ —	\$ —	\$ —
Supplies & Services	25,951			—
Grants & Loans	—			—
Internal Service Fees	5,377			—
<i>Net Operating Expense</i>	\$ 31,328	\$ —	\$ —	\$ —
Fund Transfers Out				
General Fund-Cost Allocation	—			
Liability Insurance Premium	866			
Transfer Out to Other	2,134			
<i>Total Transfers Out</i>	\$ 3,000	\$ —	\$ —	\$ —
Total Expenditures	\$ 119,842	\$ —	\$ —	\$ —
Net Difference Gain (Use) of Fund Bal	132,459	—	—	—
Ending Working Capital Balance*	18,227,000	18,227,000		

*Includes future funding commitments authorized by Council

City Manager Department

Affordable Housing Monitoring Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beg Working Capital Balance	\$ 416,236	\$ 869,266		
REVENUES				
Revenue				
Interest Income	13,297		—	
Mortgage Bonds Admin Fee	521,905		—	—
Total Revenues	\$ 535,202	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	21,350		—	—
Overtime	—		—	—
Benefits				
Fringe Benefits	2,756		—	—
Retiree Medical	881		—	—
PERS	7,332		—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs		—	—	—
<i>Net Staffing Expense</i>	\$ 32,319	\$ —	\$ —	\$ —
Supplies & Services	33,851		—	—
Internal Service Fees	5,391		—	—
<i>Net Operating Expense</i>	\$ 39,242	\$ —	\$ —	\$ —
Fund Transfers Out				
General Fund-Cost Allocation	—	—		
Liability Insurance Premium	5,943			
Transfer Out to Other	4,668			
<i>Total Transfers Out</i>	\$ 10,611	\$ —	\$ —	\$ —
Total Expenditures	\$ 82,172	\$ —	\$ —	\$ —
Net Difference Gain (Use) of Fund Bal	453,030	—	—	—
Ending Working Capital Balance*	869,266	869,266	—	—

*Includes future funding commitments authorized by Council

City Manager Department

HOME Investment Partnerships Block Grant Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Grants	142,578		—	—
Program Income	—	—	—	—
Interest Income	—	—	—	—
Total Fund Revenue	\$ 142,578	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	—	—	—	—
Overtime	—	—	—	—
Benefits				
Fringe Benefits	—	—	—	—
Retiree Medical	—	—	—	—
PERS	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ —	\$ —	\$ —	\$ —
Supplies & Services	12		—	—
Internal Service Fees	—	—	—	—
Grants & Loans	142,276		—	—
Transfer Out	—	—	—	—
<i>Net Operating Expense</i>	\$ 142,288	\$ —	\$ —	\$ —
Total Expenditures	\$ 142,288	\$ —	\$ —	\$ —
Net Change	290	—	—	—

City Manager Department

Inclusionary Housing - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$12,997,103	\$13,371,924		
REVENUES				
Revenue				
Interest Income	161,861		—	—
Other Income	489,948		—	—
Total Revenues	\$ 651,809	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	—		—	—
Overtime	—		—	—
Benefits				
Fringe Benefits	7,025		—	—
Retiree Medical	—		—	—
PERS	64,277		—	—
Furlough / COLA Deferral	—		—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 71,302	\$ —	\$ —	\$ —
Maintenance & Utilities	—	—	—	—
Supplies & Services	178,953		—	—
Internal Service Fees	20,315		—	—
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 199,268	\$ —	\$ —	\$ —
Fund Transfers Out				
Cost Allocation to General Fund	—	—	—	—
Transfer Out to Other	—			—
Liability Insurance Premium	6,418	—		—
<i>Total Transfers Out</i>	\$ 6,418	\$ —	\$ —	\$ —
Total Expenditures	\$ 276,988	\$ —	\$ —	\$ —
Net Difference Gain (Use) of Fund Balance	374,821	—	—	—
Ending Working Capital Balance*	13,371,924	13,371,924	—	—

*Includes future funding commitments authorized by Council

City Manager Department

Rental Review Program - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$ 572,325	\$ 714,201		
REVENUES				
Revenue				
Interest Income	790,890			—
Other Income	—	—	—	—
Administrative Fee	—	—	—	—
Total Revenues	\$ 790,890	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	274,258		—	—
Overtime	—		—	—
Benefits				
Fringe Benefits	59,178		—	—
Retiree Medical	4,454		—	—
PERS	84,636		—	—
Furlough / COLA Deferral	—		—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 422,526	\$ —	\$ —	\$ —
Maintenance & Utilities	—	—	—	—
Supplies & Services	168,271		—	—
Internal Service Fees	33,223		—	—
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 201,494	\$ —	\$ —	\$ —
Fund Transfers Out				
Cost Allocation to General Fund	—	—		—
Transfer Out to Other	13,109			—
Liability Insurance Premium	11,886			—
<i>Total Transfers Out</i>	\$ 24,995	\$ —	\$ —	\$ —
Total Expenditures	\$ 649,015	\$ —	\$ —	\$ —
Net Difference Gain (Use) of Fund Balance	141,875	—	—	—
Ending Working Capital Balance	714,201	714,201	—	—

City Manager Department

South Hayward B.A.R.T. JPA-Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beg Working Capital Balance	\$ 1,906,213	\$ 1,827,729	\$ 1,827,729	\$ 1,964,289
REVENUES				
Revenue				
In-House Parking Collection	—	—	—	—
Interest Income	—	—	—	—
Other Revenue	—	—	421,280	—
Total Revenues	\$ —	\$ —	\$ 421,280	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	—	—	—	—
Overtime	—	—	—	—
Benefits				
Fringe Benefits	—	—	—	—
Retiree Medical	—	—	—	—
PERS	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ —	\$ —	\$ —	\$ —
Maintenance & Utilities	—	—	24,000	24,000
Supplies & Services	78,484	—	260,720	260,720
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 78,484	\$ —	\$ 284,720	\$ 284,720
Fund Transfers Out to				
General Fund	—	—	—	—
Total Expenditures	\$ 78,484	\$ —	\$ 284,720	\$ 284,720
Other Department Operating Costs (Maintenance Services Department)	—	—	—	—
Net City Manager Dept Expenditures	\$ 78,484	\$ —	\$ 284,720	\$ 284,720
Net Change	(78,484)	—	136,560	(284,720)
Ending Working Capital Balance	1,827,729	1,827,729	1,964,289	1,679,569

City Manager Department

Information Technology - Internal Service Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other Revenue	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	281,767	320,614	361,235	381,842
Overtime	—	—	—	—
Benefits				
Fringe Benefits	51,516	58,212	58,324	73,293
Retiree Medical	4,806	4,806	4,806	2,044
PERS	103,992	102,175	96,287	106,981
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 442,081	\$ 485,807	\$ 520,652	\$ 564,160
Maintenance & Utilities	—	—	—	—
Supplies & Services	—	—	—	—
Internal Service Fees	6,872	7,151	7,440	10,056
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 6,872	\$ 7,151	\$ 7,440	\$ 10,056
Total Expenditures	\$ 448,953	\$ 492,958	\$ 528,092	\$ 574,216
Information Tech Fund Subsidy	448,953	492,958	528,092	574,216

City Manager Department

Successor Agency RDA Operating Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beg Working Capital Balance	\$2,728,640	\$2,147,449	\$ 2,767,350	\$ 1,616,803
REVENUES				
Fund Revenue				
Property Tax (80% Tax Increment)	3,560,563	4,039,266	2,883,636	2,883,636
Interest on Fund Balance	—	—	—	—
Principal	—	—	—	—
Success Agency Admin Allowance	—	—	250,000	250,000
School Impact Fee Reimb	—	—	326,906	326,906
Lease Pmt - Cinema Place	—	—	50,000	—
Other Revenue	—	—	—	—
	\$3,560,563	\$4,039,266	\$ 3,510,542	\$ 3,460,542
Fund Transfers In from				
Transf to Successor Agency RDA	—	—	—	—
Capital Transfer From General Fund	—	—	—	—
	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$3,560,563	\$4,039,266	\$ 3,510,542	\$ 3,460,542
Fund Expenditures				
Salary				
Regular	148,737	193,844	297,639	114,847
Overtime	—	—	—	—
Benefits				
Fringe Benefits	29,947	34,651	50,393	29,712
Retiree Medical	2,275	2,276	2,275	647
PERS	58,354	66,729	77,995	90,353
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 239,313	\$ 297,500	\$ 473,174	\$ 235,559
Supplies & Services	28,549	32,742	109,968	163,614
Maintenance & Utilities	1,200	3,437	8,200	8,200
Loan Interest	829,481	717,407	939,375	939,375
Principal Retirement	2,180,000	2,290,000	2,290,000	2,290,000
Bond Issuance and Refunding Cost	—	—	—	—
Internal Service Fees	16,928	17,554	19,803	6,458
<i>Net Operating Expense</i>	\$3,056,158	\$3,061,140	\$ 3,367,346	\$ 3,407,647

City Manager Department

Successor Agency RDA Operating Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Fund Transfers Out to				
Liability Insurance Premium	41,226	55,278	17,486	24,491
Cost Allocation to General Fund	—	—	—	—
Transfer per Cooperative Agreement	805,057	5,447	803,083	800,000
	\$ 846,283	\$ 60,725	\$ 820,569	\$ 824,491
Total Expenditures	\$ 4,141,754	\$ 3,419,365	\$ 4,661,089	\$ 4,467,697
Net Change	(581,191)	619,901	(1,150,547)	(1,007,155)
Ending Working Capital Balance	2,147,449	2,767,350	1,616,803	609,648

City Manager Department

Economic Development-Economic Development Fund

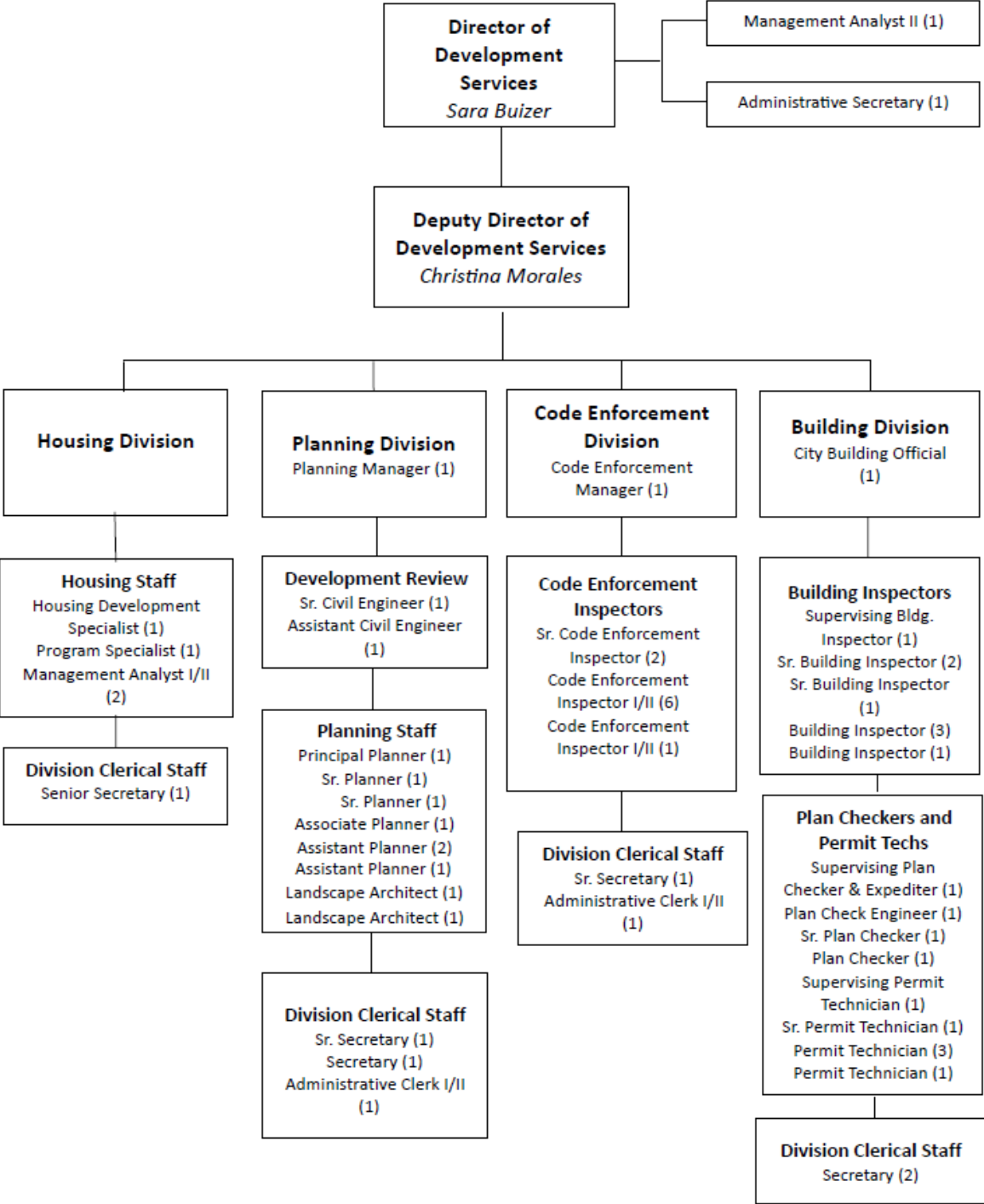
	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$ 1,686,539	\$ 1,836,539	\$ 1,978,839	\$ 1,978,839
REVENUES				
Revenue				
Transfers In	350,000	350,000	350,000	100,000
Interest Income	—	—	—	—
Total Revenues	\$ 350,000	\$ 350,000	\$ 350,000	\$ 100,000
EXPENDITURES				
Expenditures				
Salary				
Regular	—	—	—	—
Overtime	—	—	—	—
Benefits				
Fringe Benefits	—	—	—	—
Retiree Medical	—	—	—	—
PERS	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ —	\$ —	\$ —	\$ —
Maintenance & Utilities	—	—	—	—
Supplies & Services	200,000	207,700	350,000	100,000
Internal Service Fees	—	—	—	—
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 200,000	\$ 207,700	\$ 350,000	\$ 100,000
Transfers Out	—	—	—	—
Total Expenditures	\$ 200,000	\$ 207,700	\$ 350,000	\$ 100,000
Net Change	150,000	142,300	—	—
Ending Working Capital Balance	1,836,539	1,978,839	1,978,839	1,978,839

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**FY 2026-27
STAFFING
56.0 FTE***

Development Services



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

DEVELOPMENT SERVICES DEPARTMENT

MISSION STATEMENT

We strive to empower our diverse community through knowledge, building code standards, community preservation and thoughtful neighborhood planning. We are committed to forming a forward-thinking City.

Your City, Your Community, Your Hayward.

DEPARTMENT OVERVIEW

The Development Services Department is comprised of the Administration, Building, Code Enforcement, Housing, and Planning Divisions that work collaboratively to protect the economic, structural and environmental health and safety of the Hayward community. Department staff are dedicated to attaining quality development, ensuring structural integrity, and maintaining a visual aesthetic that will add value to the City of Hayward through building inspection, and enforcement of local, state, and federal standards. The Development Services Department establishes a culture that promotes Collaboration, Communication, Respect, Flexibility, and Resourcefulness in order to establish an environment that is focused on customer service and fostering a high quality of life for the Hayward community.

DIVISION/PROGRAM SUMMARIES

Administration Division

The Administration Division supports the department's staff and customers by establishing department-wide policies and best practices that ensure that the department standards of Collaboration, Communication, Respect, Flexibility, and Resourcefulness, align with the City's organizational values of Caring, Openness, and Integrity. The Administration Division is also responsible for development and oversight of the department budget, contract administration, and department-wide projects that include: The Development Services Department Employee Engagement & Development Program, and implementation of the new EnerGov permitting software.

Building Division

The Building Division reviews plans, and construction drawings, approves and issues permits, and provides inspections for construction projects in conformance with Title 24 of the California Code of Regulations, including the California Building Code, Mechanical Code, Electrical Code, Plumbing Code and Green Building Standards Code, as adopted and amended by the City of Hayward City Council. The Building Division facilitates plan review and provides expedited review and next day inspections upon request. Building staff is committed to providing excellent customer service to developers, residents, and businesses to ensure a safe structural environment and vibrant economy in Hayward.

Code Enforcement

The Code Enforcement Division provides regulatory compliance services on behalf of Hayward Residents and City Departments. These services include interpretation and enforcement of local, state, and federal regulations and standards established for community preservation and structural habitability. The Division collaborates with multiple departments

DEVELOPMENT SERVICES DEPARTMENT

and external agencies, such as Fire, Police, Building, Housing, Planning, City Attorney, and Alameda County Environmental Health, to ensure professional services and thorough compliance throughout Hayward to sustain healthy and safe neighborhood conditions. The Division assures due process and transparency in the enforcement of laws associated with private property. The Division maintains a variety of general inspection programs in support of the appropriate sale and use of cannabis and tobacco products and provides ongoing inspection and investigation services for the City's rental housing and hotel stock.

Housing

The Housing Division administers the development, acquisition and preservation of quality affordable housing; maintains and monitors the City's portfolio of existing deed-restricted affordable housing units; develops and implements anti-displacement strategies and services consistent with Hayward's overall housing goals; and administers the City's Rent Review and HOME Programs.

Planning Division

The Planning Division is responsible for creating, updating and implementing City land use policies that achieve the physical development of the City as envisioned by the General Plan, and in support of Council priorities. The Planning Division also provides support to the Planning Commission, which serves as a decision-making body for various development proposals and as an advisory body to the City Council for legislative actions.

The Current Planning section of the Planning Division reviews development applications associated with a wide variety of residential, commercial, retail and industrial projects to ensure consistency and compliance with the City's General Plan, the Zoning Ordinance and Subdivision Ordinance, and all state and federal regulations, including the California Environmental Quality Act.

The Long Range Planning section is responsible for development of and amendments to; the City's General Plan, Zoning Code, Specific Plans, Form-based Codes, and other policies such as the Cannabis ordinance.

The Engineering Services section supports staff and serves as a direct liaison between developers and all divisions reviewing development applications, including Public Works Engineering, Fire, Planning, Building, Transportation and Utilities. This division processes subdivision maps, property boundary adjustments, and encroachment permits, administers the Dig Once policy, and provides basic engineering analysis for planning applications.

The Landscape section reviews, plans, and conducts inspections to ensure compliance with local and state guidelines on site design, irrigation, paint materials, and water usage. It also verifies that outdoor and common spaces are sustainable, functional, and visually appealing. The section tracks and implements water-efficient irrigation, such as permeable pavements, to manage stormwater runoff.

Additionally, the section serves as a liaison between Public Works, Maintenance Services, and Development Services on Capital Improvement Projects (CIP) and corridor beautification efforts. It also handles customer inquiries, supports the Code Enforcement Division, and manages the City's Tree Preservation Ordinance, overseeing tree planting, pruning, removal, and replacement.

DEVELOPMENT SERVICES DEPARTMENT

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
% of building inspections that are completed next day	90%	Complete
% of Planning (and Engineering) projects that are being invoiced quarterly	100%	Complete
% of Planning (and Engineering) projects that are operating with adequate positive deposit balance	90%	91% complete
% of code enforcement complaints that are inspected within a target response time	85%	70% complete
% of rent review petitions processed within timeline identified in the RRSO	80%	85% complete
Number of affordable housing units constructed through various approaches	174 units	103 units
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Adopt Business Friendly Ordinance Updates	Spring 2026	Spring
Amend the Municipal Code to address Housing Element Actions	Spring 2026	Complete
Prepare an ordinance to create smoke-free multifamily housing	Fall 2026	75% Complete
Enhance Residential Rental Inspection Efficiency	Summer 2026	Spring

Performance Indicators	FY 2026-27 Target
% of building inspections that are completed next day	95%
% of Planning (and Engineering) projects that are being invoiced quarterly	100%
% of Planning (and Engineering) projects that are operating with adequate positive deposit balance	90%
% of code enforcement complaints that are inspected with a target response time	75%
% of rent review petitions processed within timeline identified in the RRSO	88%
Number of affordable housing units constructed through various approaches	185 units
Performance Objective	FY 2026-27 Target
Implementation of State Laws (e.g., SB 79)	Ongoing
HASPA Shoreline Adaptation Implementation	Fall/Winter
Prepare an ordinance to create smoke-free multifamily housing	Winter
Assessment of Viability of Rent Registry	Fall/Winter
Evaluate Residential Rental Inspection Efficiency	Spring

DEVELOPMENT SERVICES DEPARTMENT

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. The Development Services Department has five vacant positions including the Building Official which is a state-mandated role. The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget. Many of the department's positions have associated revenue recovery at 75% or higher through fees and charges. The department will also hold vacancies partway through the year to reduce overall salary costs.

Development Services Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
General Fund Revenue	7,570,805	7,435,195	8,874,002	9,359,778
Park Districts	11,953	—	2,235,906	2,235,906
Hayward Shoreline JPA	—	—	208,000	208,000
	\$ 7,582,758	\$ 10,531,167	\$ 15,852,788	\$ 13,734,184
(Contribution)/Use of Fund Balance				
Hayward Shoreline JPA	12,000	31,800	176,200	176,200
Housing Special Rev Funds	21,407	1,635,079	1,801,923	3,971,750
Park District Funds	11,953	—	2,235,906	2,235,906
	\$ 45,360	\$ 1,666,879	\$ 4,214,029	\$ 6,383,856
Fund Subsidy				
General Fund Subsidy	3,076,814	5,002,396	3,266,791	3,251,804
Total Revenues	\$ 10,704,932	\$ 17,200,442	\$ 23,333,608	\$ 23,369,844
EXPENDITURES				
Expenditures				
Salary				
Regular	5,391,664	7,583,633	7,746,931	7,825,106
Overtime	33,275	24,735	2,200	19,014
Target Savings	—	—	—	—
Benefits				
Fringe Benefits	1,067,268	1,373,224	1,270,578	1,658,617
Retiree Medical	79,700	87,936	87,216	43,213
PERS	1,786,438	2,211,427	2,154,181	2,337,675
Program Reduction Savings	—	—	—	—
Furlough/COLA Deferral	—	—	—	—
Charges (to)/from other programs	(366,461)	(338,998)	(525,000)	(50,000)
<i>Net Staffing Expense</i>	\$ 7,991,884	\$ 10,941,957	\$ 10,736,106	\$ 11,833,625
Maintenance & Utilities	48,617	62,635	56,900	56,900
Supplies & Services	1,592,622	1,540,926	1,446,532	4,286,352
Internal Service Fees	1,047,903	1,316,956	1,467,127	1,584,116
Grants & Loans	—	190,356	200,000	480,247
Projects	—	—	—	—
<i>Net Operating Expense</i>	\$ 2,689,142	\$ 3,110,873	\$ 3,170,559	\$ 6,407,615
<i>Transfers Out to Other Funds</i>	—	51,640	67,851	64,464
Total Expenditures	\$ 10,681,026	\$ 14,104,470	\$ 13,974,516	\$ 18,305,704

Development Services Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Administration	—	—	—	—
Building	4,381,211	4,350,406	5,575,957	5,556,671
Planning	826,806	707,695	1,046,000	1,061,366
Code Enforcement	2,362,788	2,377,094	1,902,045	2,741,741
Hayward Shoreline JPA	—	—	208,000	208,000
Park Districts	11,953	—	2,235,906	2,235,906
Housing Authority Fund	—	401,343	90,000	90,000
Affordable Housing Fund	—	177,729	136,500	136,500
HOME Inv Pship Block Grant	—	765,707	210,000	360,000
Rental Review Program Fund	—	1,023,376	1,040,000	1,070,000
Inclusionary Housing Fund	—	727,817	274,000	274,000
Local Housing Trust Program Fund	—	—	2,784,380	—
	\$ 7,582,758	\$ 10,531,167	\$ 15,852,788	\$ 13,734,184
(Contribution)/Use of Fund Balance				
Housing Authority Fund	—	147,121	127,591	167,334
Affordable Housing Fund	—	105,510	27,824	213,480
HOME Inv Pship Block Grant	—	575,351	34,700	70,547
Rental Review Program Fund	—	63,732	77,401	103,743
Inclusionary Housing Fund	—	602,945	128,964	119,964
Local Housing Trust Program Fund	21,407	33,766	2,746,461	3,296,682
Hayward Shoreline JPA	12,000	31,800	176,200	176,200
Park District Funds	11,953	—	2,235,906	2,235,906
	\$ 45,360	\$ 1,560,225	\$ 5,555,047	\$ 6,383,856
Fund Subsidy				
General Fund Subsidy	3,076,814	5,002,396	3,266,791	3,251,804
Total Revenues	\$ 10,704,932	\$ 17,093,788	\$ 24,674,626	\$ 23,369,844
EXPENDITURES				
Expenditures				
Administration	752,801	856,014	842,929	1,093,671
Building	5,207,551	5,672,020	5,552,177	4,998,369
Planning	2,573,740	3,297,174	3,209,085	3,509,666
Code Enforcement	2,113,527	2,612,383	2,536,602	2,901,677
Hayward Shoreline JPA	12,000	31,800	31,800	31,800
Park Districts	—	—	—	—
Housing Authority Fund	—	254,222	217,591	257,334

Development Services Department

Affordable Housing Fund	—	72,219	108,676	349,980
HOME Inv Pship Block Grant	—	190,356	175,300	430,547
Rental Review Program Fund	—	959,644	1,117,401	1,173,743
Inclusionary Housing Fund	—	124,872	145,036	154,036
Local Housing Trust Program Fund	21,407	33,766	37,919	3,296,682
Total Expenditures		\$ 10,681,026	\$ 14,104,470	\$ 13,974,516
				\$ 18,197,505

Development Services Department

General Fund Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Licenses & Permits	694,685	791,642	854,677	889,557
Fees & Service Charges	4,555,690	4,302,984	5,869,325	5,819,641
Code Enforcement Fees	322,399	377,430	600,000	635,344
Rental Inspection Fees	1,998,031	1,963,139	1,200,000	2,015,236
Other Revenue	—	—	350,000	—
Total Revenues	\$ 7,570,805	\$ 7,435,195	\$ 8,874,002	\$ 9,359,778
EXPENDITURES				
Expenditures				
Salary				
Regular	5,377,405	7,007,504	7,089,863	7,050,136
Overtime	33,275	24,735	2,200	19,014
Target Savings	—	—	—	—
Benefits				
Fringe Benefits	1,065,089	1,240,420	1,134,061	1,497,756
Retiree Medical	79,700	81,289	80,089	38,983
PERS	1,781,469	1,965,419	1,916,525	2,059,717
Program Reduction Savings	—	—	—	—
Furlough/COLA Deferral	—	—	—	—
Charges (to)/from other programs	(366,461)	(338,998)	(500,000)	—
<i>Net Staffing Expense</i>	\$ 7,970,477	\$ 9,980,369	\$ 9,722,738	\$ 10,665,606
Maintenance & Utilities	48,617	62,635	56,900	56,900
Supplies & Services	1,580,622	1,139,437	977,692	405,815
Internal Service Fees	1,047,903	1,255,150	1,383,463	1,483,261
Capital	—	—	—	—
Transfer Out	—	—	—	—
<i>Net Operating Expense</i>	\$ 2,677,142	\$ 2,457,222	\$ 2,418,055	\$ 1,945,976
Total Expenditures	\$ 10,647,619	\$ 12,437,591	\$ 12,140,793	\$ 12,611,582
General Fund Subsidy	3,076,814	5,002,396	3,266,791	3,251,804

Development Services Department

Administration - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	452,655	537,848	540,541	695,786
Overtime	—	—	—	—
Benefits				
Fringe Benefits	73,004	81,246	78,807	121,377
Retiree Medical	6,408	4,805	4,805	3,943
PERS	145,479	149,852	142,467	177,704
Furlough/COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 677,546	\$ 773,751	\$ 766,620	\$ 998,810
Maintenance & Utilities	—	—	—	—
Supplies & Services	13,991	28,787	17,422	17,422
Internal Service Fees	61,264	53,476	58,887	77,439
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 75,255	\$ 82,263	\$ 76,309	\$ 94,861
Total Expenditures	\$ 752,801	\$ 856,014	\$ 842,929	\$ 1,093,671
General Fund Subsidy	752,801	856,014	842,929	1,093,671

Development Services Department

Building - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Licenses & Permits	694,685	791,642	854,677	889,557
Fees & Service Charges	3,686,526	3,558,764	4,721,280	4,667,114
Other Revenue	—	—	—	—
Total Revenues	\$ 4,381,211	\$ 4,350,406	\$ 5,575,957	\$ 5,556,671
EXPENDITURES				
Expenditures				
Salary				
Regular	2,141,090	2,856,933	2,900,762	2,730,108
Overtime	5,250	3,800	2,200	11,927
Target Savings	—	—	—	—
Benefits				
Fringe Benefits	483,452	531,581	512,184	619,659
Retiree Medical	31,239	32,836	33,637	14,651
PERS	708,581	779,355	783,372	818,732
Program Reduction Savings				—
Furlough/COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 3,369,612	\$ 4,204,505	\$ 4,232,155	\$ 4,195,077
Maintenance & Utilities	9,440	11,908	6,000	6,000
Supplies & Services	1,404,541	924,799	725,875	151,444
Internal Service Fees	423,958	530,808	588,147	645,848
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 1,837,939	\$ 1,467,515	\$ 1,320,022	\$ 803,292
Total Expenditures	\$ 5,207,551	\$ 5,672,020	\$ 5,552,177	\$ 4,998,369
General Fund Subsidy	826,340	1,321,614	(23,780)	(558,302)

Development Services Department

Planning - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Fees & Service Charges	826,806	707,695	1,046,000	1,061,366
Other Revenue	—	—	—	—
Total Revenues	\$ 826,806	\$ 707,695	\$ 1,046,000	\$ 1,061,366
EXPENDITURES				
Expenditures				
Salary				
Regular	1,696,577	2,183,548	2,242,526	1,984,028
Overtime	—	—	—	—
Target Savings	—	—	—	—
Benefits				
Fringe Benefits	276,457	310,527	301,580	329,477
Retiree Medical	22,829	24,427	24,027	11,099
PERS	553,981	630,597	610,780	625,279
Program Reduction Savings	—	—	—	—
Furlough/COLA Deferral	—	—	—	—
Charges (to)/from other programs	(366,461)	(338,998)	(500,000)	—
<i>Net Staffing Expense</i>	\$ 2,183,383	\$ 2,810,101	\$ 2,678,913	\$ 2,949,883
Maintenance & Utilities	3,641	2,893	3,700	3,700
Supplies & Services	95,726	112,099	119,075	119,075
Internal Service Fees	290,990	372,081	407,397	437,008
Capital	—	—	—	—
Transfer Out	—	—	—	—
<i>Net Operating Expense</i>	\$ 390,357	\$ 487,073	\$ 530,172	\$ 559,783
Total Expenditures	\$ 2,573,740	\$ 3,297,174	\$ 3,209,085	\$ 3,509,666
General Fund Subsidy	1,746,934	2,589,479	2,163,085	2,448,300

Development Services Department

Park Districts - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$ 7,351,168	\$ 7,363,121	\$ 7,363,121	\$ 9,599,027
REVENUES				
Revenue				
Interest and Rents	—	—	—	—
Other Revenue	11,953	—	2,235,906	2,235,906
Total Revenues	\$ 11,953	\$ —	\$ 2,235,906	\$ 2,235,906
EXPENDITURES				
Expenditures				
Salary				
Regular	—	—	—	—
Overtime	—	—	—	—
Benefits				
Fringe Benefits	—	—	—	—
Retiree Medical	—	—	—	—
PERS	—	—	—	—
Furlough/COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ —	\$ —	\$ —	\$ —
Supplies & Services	—	—	—	—
<i>Net Operating Expense</i>	\$ —	\$ —	\$ —	\$ —
Fund Transfers Out to Other Funds	—	—	—	—
Total Expenditures	\$ —	\$ —	\$ —	\$ —
Net Change	11,953	—	2,235,906	2,235,906
Ending Fund Balance	7,363,121	7,363,121	9,599,027	11,834,933

Development Services Department

Code Enforcement - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Code Enforcement Fees	322,399	377,430	600,000	635,344
Miscellaneous Fees	42,358	36,525	102,045	91,161
Rental Inspection Fees	1,998,031	1,963,139	1,200,000	2,015,236
Total Revenues	\$ 2,362,788	\$ 2,377,094	\$ 1,902,045	\$ 2,741,741
EXPENDITURES				
Expenditures				
Salary				
Regular	1,087,083	1,429,175	1,406,034	1,570,390
Overtime	28,025	20,935	—	7,087
Target Savings	—	—	—	—
Benefits				
Fringe Benefits	232,176	317,066	241,490	417,246
Retiree Medical	19,224	19,221	17,620	8,895
PERS	373,428	405,615	379,906	419,149
Program Reduction Savings	—	—	—	—
Furlough/COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,739,936	\$ 2,192,012	\$ 2,045,050	\$ 2,422,767
Maintenance & Utilities	35,536	47,834	47,200	47,200
Supplies & Services	66,364	73,752	115,320	115,320
Internal Service Fees	271,691	298,785	329,032	316,390
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 373,591	\$ 420,371	\$ 491,552	\$ 478,910
Total Expenditures	\$ 2,113,527	\$ 2,612,383	\$ 2,536,602	\$ 2,901,677
General Fund Subsidy	(249,261)	235,289	634,557	159,936

Development Services Department

Hayward Shoreline JPA - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	12,987	987	(30,813)	145,387
REVENUES				
Revenue				
Interest and Rents	—	—	—	—
Other Revenue	—	—	208,000	208,000
Total Revenues	\$ —	\$ —	\$ 208,000	\$ 208,000
EXPENDITURES				
Expenditures				
Salary				
Regular	—	—	—	—
Overtime	—	—	—	—
Benefits				
Fringe Benefits	—	—	—	—
Retiree Medical	—	—	—	—
PERS	—	—	—	—
Furlough/COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	—	—	—	—
Supplies & Services	12,000	31,800	31,800	31,800
<i>Net Operating Expense</i>	12,000	31,800	31,800	31,800
Total Expenditures	\$ 12,000	\$ 31,800	\$ 31,800	\$ 31,800
Net Change	(12,000)	(31,800)	176,200	176,200
Ending Fund Balance	987	(30,813)	145,387	321,587

Development Services Department

Housing Authority Fund

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Beg Working Capital Balance		\$18,227,000	\$18,374,121	\$ —
REVENUES				
Revenue				
Contribution In	—	—	—	—
Fund Interest		323,483	40,000	40,000
Interest Income		17,463	25,000	25,000
Principal Income		60,397	25,000	25,000
Other Revenue			—	—
	\$ —	\$ 401,343	\$ 90,000	\$ 90,000
Total Revenues	\$ —	\$ 401,343	\$ 90,000	\$ 90,000
EXPENDITURES				
Expenditures				
Salary				
Regular		86,198	110,067	112,548
Overtime			—	—
Benefits				
Fringe Benefits		13,837	14,715	16,144
Retiree Medical		721	1,041	637
PERS		28,881	30,054	32,201
Furlough / COLA Deferral			—	—
Charges (to)/from other programs			—	—
<i>Net Staffing Expense</i>		\$ 129,637	\$ 155,877	\$ 161,530
Supplies & Services		110,139	45,300	75,112
Grants & Loans				—
Internal Service Fees		5,564	9,063	11,757
<i>Net Operating Expense</i>	\$ —	\$ 115,703	\$ 54,363	\$ 86,869
Fund Transfers Out				
General Fund-Cost Allocation			—	—
Liability Insurance Premium		7,156	5,940	8,935
Transfer Out to Other		1,726	1,411	—
<i>Total Transfers Out</i>	\$ —	\$ 8,882	\$ 7,351	\$ 8,935
Total Expenditures	\$ —	\$ 254,222	\$ 217,591	\$ 257,334
Net Difference Gain (Use) of Fund Bal	—	147,121	(127,591)	(167,334)
Ending Working Capital Balance*		18,374,121	18,246,530	(167,334)

*Includes future funding commitments authorized by Council

Development Services Department

Affordable Housing Monitoring Fund

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed
Beg Working Capital Balance		\$ 869,266	\$ 974,776	\$ 1,002,600
REVENUES				
Revenue				
Interest Income		53,258	5,500	5,500
Mortgage Bonds Admin Fee		124,471	131,000	131,000
Total Revenues	\$ —	\$ 177,729	\$ 136,500	\$ 136,500
EXPENDITURES				
Expenditures				
Salary				
Regular		28,216	32,556	124,313
Overtime		—	—	—
Benefits				
Fringe Benefits		4,075	3,897	17,374
Retiree Medical		320	320	704
PERS		9,589	9,053	35,584
Furlough / COLA Deferral		—	—	—
Charges (to)/from other programs		—	—	—
<i>Net Staffing Expense</i>	\$ —	\$ 42,200	\$ 45,826	\$ 177,975
Supplies & Services		19,623	57,800	152,813
Internal Service Fees		2,473	2,789	10,256
<i>Net Operating Expense</i>	\$ —	\$ 22,096	\$ 60,589	\$ 163,069
Fund Transfers Out				
General Fund-Cost Allocation		—	—	—
Liability Insurance Premium		7,156	1,827	8,936
Transfer Out to Other		767	434	—
<i>Total Transfers Out</i>	\$ —	\$ 7,923	\$ 2,261	\$ 8,936
Total Expenditures	\$ —	\$ 72,219	\$ 108,676	\$ 349,980
Net Difference Gain (Use) of Fund Bal	—	105,510	27,824	(213,480)
Ending Working Capital Balance*		974,776	1,002,600	789,120

*Includes future funding commitments authorized by Council

Development Services Department

HOME Investment Partnerships Block Grant Program

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
REVENUES				
Revenue				
Grants				
Program Income		765,707	210,000	360,000
Interest Income				—
Total Fund Revenue	\$ —	\$ 765,707	\$ 210,000	\$ 360,000
EXPENDITURES				
Expenditures				
Salary				
Regular			—	—
Overtime			—	—
Benefits				0
Fringe Benefits			—	—
Retiree Medical			—	—
PERS			—	—
Furlough / COLA Deferral			—	—
Charges (to)/from other programs			(25,000)	(50,000)
<i>Net Staffing Expense</i>	\$ —	\$ —	\$ (25,000)	\$ (50,000)
Supplies & Services			300	300
Internal Service Fees			—	—
Grants & Loans		190,356	200,000	480,247
Transfer Out				—
<i>Net Operating Expense</i>	\$ —	\$ 190,356	\$ 200,300	\$ 480,547
Total Expenditures	\$ —	\$ 190,356	\$ 175,300	\$ 430,547
Net Change	—	575,351	34,700	(70,547)

Development Services Department

Inclusionary Housing - Special Revenue Fund

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Beginning Working Capital Balance		\$13,371,924	\$13,974,869	\$14,103,833
REVENUES				
Revenue				
Interest Income		349,580	24,000	24,000
Other Income		378,237	250,000	250,000
Total Revenues	\$ —	\$ 727,817	\$ 274,000	\$ 274,000
EXPENDITURES				
Expenditures				
Salary				
Regular		360	360	360
Overtime			—	—
Benefits				
Fringe Benefits		6,392	7,136	3,311
Retiree Medical			—	—
PERS		63,292	62,187	62,187
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ —	\$ 70,044	\$ 69,683	\$ 65,858
Maintenance & Utilities	—	—	—	—
Supplies & Services		27,293	40,000	68,711
Internal Service Fees		21,014	19,522	19,467
Capital			—	—
<i>Net Operating Expense</i>	\$ —	\$ 48,307	\$ 59,522	\$ 88,178
Fund Transfers Out				
Cost Allocation to General Fund			—	—
Transfer Out to Other		6,521	3,039	—
Liability Insurance Premium		—	12,792	—
<i>Total Transfers Out</i>	\$ —	\$ 6,521	\$ 15,831	\$ —
Total Expenditures	\$ —	\$ 124,872	\$ 145,036	\$ 154,036
Net Difference Gain (Use) of Fund Balance	—	602,945	128,964	119,964
Ending Working Capital Balance*		13,974,869	14,103,833	14,223,797

*Includes future funding commitments authorized by Council

Development Services Department

Rental Review Program - Special Revenue Fund

		FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Beginning Working Capital Balance	\$	—	\$ 313,496	\$ (961,850)	\$ (1,053,922)
REVENUES					
Revenue					
Interest Income			1,023,376	1,040,000	1,070,000
Other Income					—
Administrative Fee		—	—	—	—
Total Revenues	\$	—	\$ 1,023,376	\$ 1,040,000	\$ 1,070,000
EXPENDITURES					
Expenditures					
Salary					
Regular			440,240	489,668	513,332
Overtime			—	—	—
Benefits					
Fringe Benefits			105,452	107,846	121,518
Retiree Medical			5,606	5,766	2,889
PERS			137,069	129,572	141,196
Furlough / COLA Deferral			—	—	—
Charges (to)/from other programs		—	—	—	—
<i>Net Staffing Expense</i>	\$	—	\$ 688,367	\$ 732,852	\$ 778,935
Maintenance & Utilities				—	—
Supplies & Services			212,634	293,640	293,640
Internal Service Fees			30,904	50,198	56,490
Capital		—	—	—	—
<i>Net Operating Expense</i>	\$	—	\$ 243,538	\$ 343,838	\$ 350,130
Fund Transfers Out					
Cost Allocation to General Fund				—	—
Transfer Out to Other			13,426	7,816	—
Liability Insurance Premium			14,313	32,895	44,678
<i>Total Transfers Out</i>	\$	—	\$ 27,739	\$ 40,711	\$ 44,678
Total Expenditures	\$	—	\$ 959,644	\$ 1,117,401	\$ 1,173,743
Net Difference Gain (Use) of Fund Balance		—	63,732	(77,401)	(103,743)
Ending Working Capital Balance			63,732	636,800	533,057

Development Services Department

Local Housing Trust Fund - Special Revenue Fund

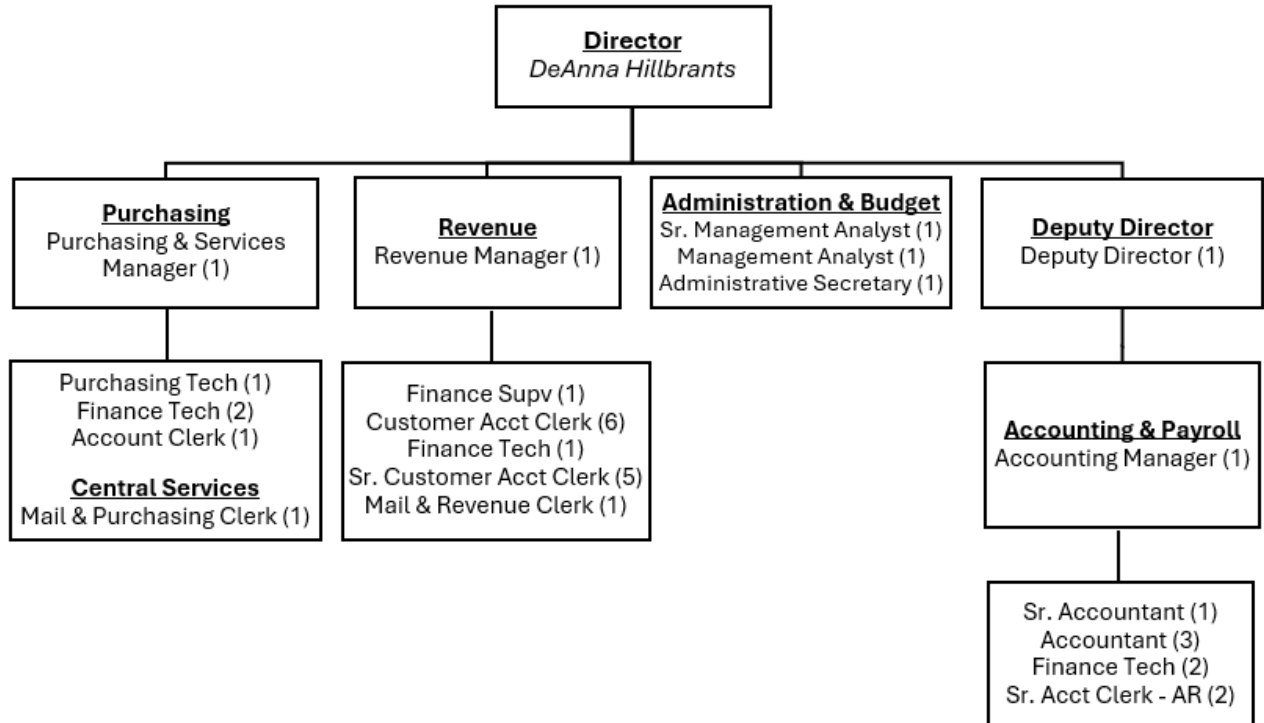
	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Beginning Working Capital Balance	—	—	(33,766)	2,712,695
REVENUES				
Revenue				
State Grant		—	2,784,380	—
Interest Income	—	—	—	—
Other Income	—	—	—	—
Total Revenues	\$ —	\$ —	\$ 2,784,380	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	14,259	21,115	24,417	24,417
Overtime	—	—	—	—
Benefits				
Fringe Benefits	2,179	3,048	2,923	2,514
Retiree Medical	—	—	—	—
PERS	4,969	7,177	6,790	6,790
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 21,407	\$ 31,340	\$ 34,130	\$ 33,721
Maintenance & Utilities	—	—	—	—
Supplies & Services	—	—	—	3,258,161
Internal Service Fees	—	1,851	2,092	2,885
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ —	\$ 1,851	\$ 2,092	\$ 3,261,046
Fund Transfers Out				
Cost Allocation to General Fund	—	—	—	—
Transfer Out to Other	—	575	326	—
Liability Insurance Premium	—	—	1,371	1,915
<i>Total Transfers Out</i>	\$ —	\$ 575	\$ 1,697	\$ 1,915
Total Expenditures	\$ 21,407	\$ 33,766	\$ 37,919	\$ 3,296,682
Net Difference Gain (Use) of Fund Balance	(21,407)	(33,766)	2,746,461	(3,296,682)
Ending Working Capital Balance	(21,407)	(33,766)	2,712,695	(583,987)

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**FY 20226-27
STAFFING
35.0 FTE***

Finance



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

FINANCE DEPARTMENT

MISSION STATEMENT

With core values of excellence, integrity, and dedication, the Finance Department is committed to providing accurate, transparent, complete and timely financial information to support City operations and the members of the community at large - while working to ensure Hayward's long-term fiscal stability.

DEPARTMENT OVERVIEW

The Finance Department provides fiscal oversight and management for the City and its various related organizations. The Department's primary functions and responsibilities are:

- Financial Reporting and oversight of various external audits
- Maintenance of the City's financial system of record
- Budgeting for City operations
- Compliance with applicable regulatory statutes and City policies
- Capital financing (debt) & portfolio management
- Administering the City's cash investment program
- Billing and collection for City-owned utilities
- Administration of the City's various tax programs
- Payroll administration
- Purchasing and procurement management and accounts payable processing

DIVISION/PROGRAM SUMMARIES

Administration & Budget Division

The Finance Department is the Chief Financial Officer of the municipal corporation. The Administration & Budget Division provides leadership, guidance on and creation of policy, and administrative support to all divisions within the department; as well as, fiscal support to all City departments. Program area responsibilities include managing the City-wide Operating Budget and Ten-Year Financial Plans; administration of the City's investment program; managing the City's capital financing portfolio; administration of the City's Utility Users Tax. The division provides support to the City Council Budget & Finance Committee, as well as the City's Deferred Compensation and Investment Advisory Committees; and critical support to the City's labor negotiations team. Another key program responsibility is managing and implementing the City's financial management system and related workflow processes.

Accounting & Payroll Division

The Accounting Division oversees the City's general accounting functions, maintains the general ledger, and prepares internal and external financial reports and statements. The division also manages city-wide payroll, some accounts receivable, banking, day to day cash management, records maintenance for the City's fixed assets, and administers finance for the City's special assessment districts. Accounting staff records all financial transactions in compliance with Generally Accepted Accounting Principles (GAAP) and are responsible for overseeing the City's financial and compliance audits performed by external auditors, as well as preparing the City's Annual Comprehensive Financial Report (ACFR).

FINANCE DEPARTMENT

Revenue Billing & Collections Division

The Revenue Division serves as the City’s main switchboard and customer service center. Operational activities in the division include cashiering services, billing and revenue collection of various City taxes (Business License, Excise, Transient Occupancy, and Real Property Transfer) and City owned public utilities, issuance of various permits, administration of parking and administrative citations, and collection of City account receivables, and returned checks.

Purchasing and General Services Division

Purchasing oversees and supports procurement for all City materials, supplies, equipment, and professional & maintenance services. The City’s Accounts Payable unit processes payments for vendors, employee reimbursements and retiree medical benefits. The division administers, prepares and makes payment on the City’s contracts & purchase orders, and maintains vendor insurance, bonding, and all other procurement related documents. Accounts Payable staff processes all payments in compliance with Generally Accepted Accounting Principles (GAAP). Additionally, the division provides internal mail for most City facilities including the processing of over one million pieces of mail annually; manages contract-printing services for all City departments, provides shipping and receiving services, and assists to update and redesign City forms.

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
% of federal, state and local financial reporting deadlines met	100%	Pending/On target*
% of electronic invoice payments processed	55%	Complete
% of vendor payment processed within 30 days of invoice date	65%	Complete
Number of paychecks issued	24,500	22,650**
% of paychecks prepared accurately	99%	Complete
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Implement a fall revision for budget review with City Council	Fall 2025	Completed
Review existing financial software and identify areas for increased efficiency.	Spring 2026	Completed/ Ongoing
Identify new revenue enhancement strategies	Ongoing	Completed/ Ongoing

*Completion pending with the auditor finalizing the last two reports.

**Target not met due to FTE reduction in staff.

FINANCE DEPARTMENT

Performance Indicators	FY 2026-27 Target
% of utility bills issues within the mandated billing cycle	100%
% of electronic invoice payments processed	70%
% of paychecks prepared accurately	99%
Performance Objective	FY 2026-27 Target
Support development and implementation of modernized business license tax ordinance.	12/1/2026
Develop and maintain balanced budget.	Ongoing
Seek and implement opportunities to improve accounting, budget, and payroll reporting.	Ongoing

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. The Finance Department has six vacant positions. The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget. In addition in FY 2026-27, an Account Clerk in the Finance Department will transition from Part Time to Full Time and will support the City Attorney's Office with transactions such as payment of invoices and payroll.

Finance Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers In From Other Funds				
General Fund Revenue	\$ 968,705	\$ 905,885	\$ 1,023,404	\$ 388,047
	\$ 968,705	\$ 905,885	\$ 1,023,404	\$ 388,047
Fund Subsidy				
General Fund Subsidy	4,908,977	5,683,849	5,368,445	6,109,795
Water Fund Subsidy	\$ 1,938,189	\$ 2,238,884	\$ 2,410,373	\$ 2,588,619
	\$ 6,847,167	\$ 7,922,733	\$ 7,778,818	\$ 8,698,414
Total Revenues	\$ 7,815,872	\$ 8,828,618	\$ 8,802,222	\$ 9,086,461
EXPENDITURES				
Expenditures By Category				
Salary				
Regular	3,432,007	4,339,063	4,398,378	4,278,719
Overtime	49,158	19,257	8,336	54,975
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	598,186	710,984	728,977	920,073
Retiree Medical	55,109	54,621	54,621	23,999
PERS	1,098,202	1,181,072	1,154,468	1,254,608
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 5,232,662	\$ 6,304,997	\$ 6,344,780	\$ 6,532,374
Maintenance & Utilities	5,591	5,155	2,808	5,808
Supplies & Services	1,973,034	1,891,872	1,765,775	1,764,156
Internal Service Fees	604,585	626,594	688,859	784,123
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 2,583,210	\$ 2,523,621	\$ 2,457,442	\$ 2,554,087
Total Expenditures	\$ 7,815,872	\$ 8,828,618	\$ 8,802,222	\$ 9,086,461
Net Change	—	—	—	—

Finance Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
General Fund	968,705	905,885	1,023,404	388,047
	\$ 968,705	\$ 905,885	\$1,023,404	\$ 388,047
Fund Subsidy				
General Fund Subsidy	4,908,977	5,683,849	5,368,445	6,109,795
Water Fund Subsidy	1,938,189	2,238,884	2,410,373	2,588,619
	\$ 6,847,167	\$ 7,922,733	\$ 7,778,818	\$8,698,414
Total Revenues	\$ 7,815,872	\$8,828,618	\$8,802,222	\$9,086,461
EXPENDITURES				
Expenditures By Program				
Administration	2,114,465	2,101,172	1,972,308	1,730,419
Accounting	1,775,217	2,123,340	2,139,766	2,181,939
Purchasing	1,026,137	1,241,358	1,186,811	1,377,161
Revenue	961,864	1,123,864	1,092,964	1,208,323
Utility Billing	1,938,189	2,238,884	2,410,373	2,588,619
Total Expenditures	\$ 7,815,872	\$8,828,618	\$8,802,222	\$9,086,461
Net Change	—	—	—	—

Finance Department

Finance - General Fund Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Fees & Charges for Service	87,548	183,223	170,096	120,096
Intergovernmental	453,551	260,436	525,000	66,937
Bus Tax Technology Fee	103,472	97,691	95,000	65,321
Fines & Forfeitures	116,001	87,571	60,000	—
Licenses & Permits	117,294	193,257	138,308	100,000
Other Revenue	90,839	83,707	35,000	35,693
Total Revenues	\$ 968,705	\$ 905,885	\$1,023,404	\$ 388,047
EXPENDITURES				
Expenditures				
Salary				
Regular	2,686,582	3,429,852	3,395,361	3,275,635
Overtime	49,158	19,257	2,336	48,975
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	398,045	484,141	495,053	616,092
Retiree Medical	38,768	38,764	38,764	18,445
PERS	850,293	926,810	894,938	954,552
Program Reduction	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$4,022,846	\$4,898,824	\$4,826,452	\$4,913,699
Maintenance & Utilities	4,925	4,459	750	3,750
Supplies & Services	1,365,345	1,184,010	1,015,682	926,433
Internal Service Fees	484,566	502,441	548,965	653,960
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$1,854,836	\$1,690,910	\$ 1,565,397	\$ 1,584,143
Total Expenditures	\$ 5,877,682	\$ 6,589,734	\$ 6,391,849	\$ 6,497,842
General Fund Subsidy	4,908,977	5,683,849	5,368,445	6,109,795

Finance Department

Administration - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Fees & Charges for Service	86,408	182,612	150,000	100,000
Intergovernmental	202,532	258,626	150,000	66,937
Licenses & Permits	113,093	189,324	127,308	100,000
Other Revenue	22,223	19,066	3,000	3,059
Total Revenues	\$ 424,256	\$ 649,628	\$ 430,308	\$ 269,996
EXPENDITURES				
Expenditures				
Salary				
Regular	723,920	963,412	921,368	757,076
Overtime	306	851	—	1,663
Targets Savings	—	—	—	—
Benefits				
Fringe Benefits	74,925	87,031	85,245	96,459
Retiree Medical	7,690	7,689	7,689	4,242
PERS	233,165	253,836	238,893	242,680
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$1,040,006	\$ 1,312,819	\$ 1,253,195	\$ 1,102,120
Maintenance & Utilities	1,443	1,017	500	1,592
Supplies & Services	1,008,449	720,505	643,882	544,302
Internal Service Fees	64,567	66,831	74,731	82,405
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$1,074,459	\$ 788,353	\$ 719,113	\$ 628,299
Total Expenditures	\$ 2,114,465	\$ 2,101,172	\$ 1,972,308	\$ 1,730,419
General Fund Subsidy	1,690,209	1,451,544	1,542,000	1,460,423

Finance Department

Accounting - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other Revenue	565	510	2,000	2,040
Total Revenues	\$ 565	\$ 510	\$ 2,000	\$ 2,040
EXPENDITURES				
Expenditures				
Salary				
Regular	914,627	1,156,073	1,191,320	1,110,320
Overtime	42,087	16,668	2,000	44,561
Benefits				
Fringe Benefits	179,898	225,207	278,357	301,400
Retiree Medical	14,418	14,416	14,416	6,699
PERS	283,617	314,116	322,656	356,616
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$1,434,647	\$1,726,480	\$1,808,749	\$1,819,596
Maintenance & Utilities	—	—	—	—
Supplies & Services	184,598	235,225	153,100	161,337
Internal Service Fees	155,972	161,635	177,917	201,006
<i>Net Operating Expense</i>	\$ 340,570	\$ 396,860	\$ 331,017	\$ 362,343
Total Expenditures	\$ 1,775,217	\$ 2,123,340	\$ 2,139,766	\$ 2,181,939
General Fund Subsidy	1,774,652	2,122,830	2,137,766	2,179,899

Finance Department

Purchasing and Central Services - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	563,706	732,512	710,447	804,848
Overtime	4,823	—	—	1,922
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	56,202	63,063	56,455	76,007
Retiree Medical	8,811	8,810	8,810	4,130
PERS	179,032	199,487	183,139	201,818
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 812,574	\$ 1,003,872	\$ 958,851	\$ 1,088,725
Maintenance & Utilities	3,482	3,442	250	2,158
Supplies & Services	18,726	35,326	15,000	15,144
Internal Service Fees	191,355	198,718	212,710	271,134
<i>Net Operating Expense</i>	\$ 213,563	\$ 237,486	\$ 227,960	\$ 288,436
Total Expenditures	\$ 1,026,137	\$ 1,241,358	\$ 1,186,811	\$ 1,377,161
General Fund Subsidy	1,026,137	1,241,358	1,186,811	1,377,161

Finance Department

Revenue - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Licenses & Permits	4,201	3,933	11,000	—
Fees & Charges for Service	1,140	611	20,096	20,096
Intergovernmental	251,019	1,810	375,000	—
Bus Tax Technology Fee	—	97,691	95,000	65,321
Fines & Forfeiture	116,001	87,571	60,000	—
Other Revenue	68,051	64,131	30,000	30,594
Total Revenues	\$ 543,884	\$ 255,747	\$ 591,096	\$ 116,011
EXPENDITURES				
Expenditures				
Salary				
Regular	484,329	577,855	572,226	603,391
Overtime	1,942	1,738	336	829
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	87,020	108,840	74,996	142,226
Retiree Medical	7,850	7,849	7,849	3,374
PERS	154,479	159,371	150,250	153,438
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 735,620	\$ 855,653	\$ 805,657	\$ 903,258
Maintenance & Utilities	—	—	—	—
Supplies & Services	153,572	192,954	203,700	205,650
Internal Service Fees	72,672	75,257	83,607	99,415
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 226,244	\$ 268,211	\$ 287,307	\$ 305,065
Total Expenditures	\$ 961,864	\$ 1,123,864	\$ 1,092,964	\$ 1,208,323
General Fund Subsidy	417,980	868,117	501,868	1,092,312

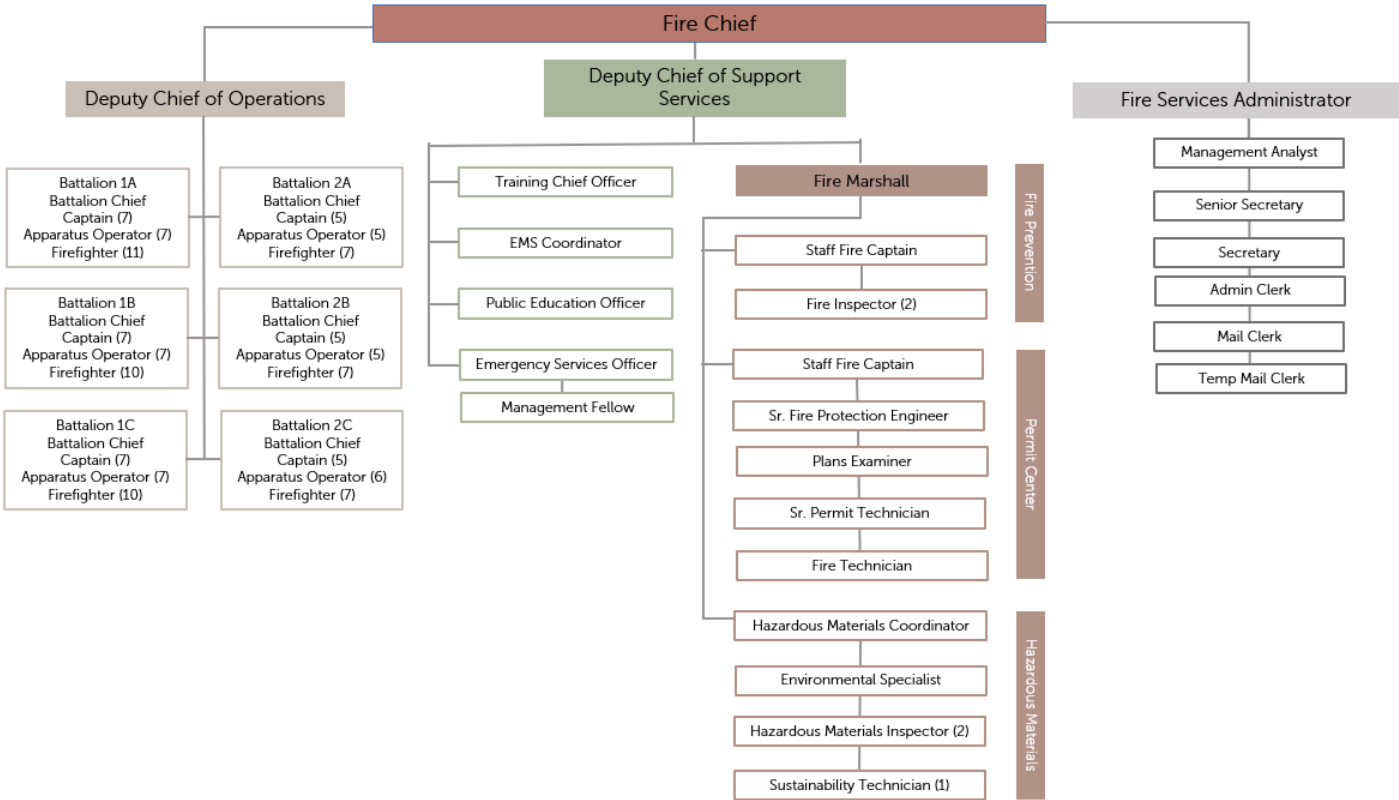
Finance Department

Utility Billing - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Deposits and Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	745,425	909,211	1,003,017	1,003,084
Overtime	—	—	6,000	6,000
Benefits				
Fringe Benefits	200,141	226,843	233,924	303,981
Retiree Medical	16,340	15,857	15,857	5,554
PERS	247,909	254,262	259,530	300,056
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,209,815	\$ 1,406,173	\$ 1,518,328	\$ 1,618,675
Maintenance & Utilities	666	696	2,058	2,058
Supplies & Services	607,689	707,862	750,093	837,723
Internal Service Fees	120,019	124,153	139,894	130,163
<i>Net Operating Expense</i>	\$ 728,374	\$ 832,711	\$ 892,045	\$ 969,944
Total Expenditures	\$ 1,938,189	\$ 2,238,884	\$ 2,410,373	\$ 2,588,619
Water Fund Subsidy	1,938,189	2,238,884	2,410,373	2,588,619

**FY 2026-27
STAFFING
157.5 FTE***

Hayward Fire Department



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

HAYWARD FIRE DEPARTMENT

MISSION STATEMENT

The mission of the Hayward Fire Department is to protect lives and property by providing superior fire suppression and emergency medical services (EMS), supported by prevention through responsible and innovative regulatory and educational programs.

DEPARTMENT OVERVIEW

The Department is comprised of three divisions - Fire Administration, Operations, and Special Operations - further described below.

DIVISION/PROGRAM SUMMARIES

Fire Administration Division

The Fire Administration Division provides direction, leadership, financial oversight, and administrative support services. Administration coordinates programs and service delivery with other City departments and jurisdictions and analyzes and plans for the Department's long-range needs. The Division has technical responsibility for implementing disaster response and management training throughout the municipal organization. The Fire Chief serves as the chair of the Hayward Disaster Council.

This Division also administers the Fairview Fire Protection District (FFPD) agreement, with the Hayward Fire Chief serving as the FFPD Chief.

Operations Division

The Operations Division encompasses all suppression/EMS personnel. It provides the community with exceptional all-risk emergency services to protect life and property from fire, explosion, hazardous materials, accidents, emergency medical incidents, and disasters. This Division is housed in nine fire stations throughout the community, the Fairview Fire District, and a Training Center located adjacent to Fire Station 6.

These services include structural and wildland firefighting, vehicle extrication, high and low angle rescue, hazardous materials response, and First Responder Advanced Life Support (FRALS) with Firefighter-Paramedics. In addition, Operations Division staff conducts numerous public education visits, both in the Fire Stations and in the schools.

The Operations Division is divided geographically into 2 units known as Battalions. Each Battalion houses multiple fire stations, each housing fire companies that respond to calls for service. Battalions are further divided into eleven firefighting teams called Fire Companies. A Fire Company assigned to a pumping engine is referred to as an Engine Company, while a Fire Company assigned to a ladder truck is referred to as a Truck Company.

HAYWARD FIRE DEPARTMENT

Support Services Division

The Support Services Division includes the Emergency Services Office, the Fire Prevention and Hazardous Materials programs, the Emergency Medical Services Program, and the Training program. These programs are designed to protect life and property through prevention, preparedness, and inspection activities.

Emergency Services Officer: The Emergency Services Officer manages the update and maintenance of the City's Comprehensive Emergency Management Plan, emergency training and drills, and partner coordination.

Public Information Officer: The Public Information Officer creates a Hayward-specific curriculum and teaches the City's Community and Neighborhood Emergency Response Teams (CERT, NERT), Personal Emergency Preparedness classes, and a K-12 classroom education program with a focus on third grade age groups.

Fire Prevention Program: Fire Prevention is located within City Hall and coordinates closely with Development Services divisions in plan check and development application processing. Fire Prevention enforces the uniform fire code and applicable state and federal codes and standards for preventing fires. Fire Prevention also investigates the cause, origin, and circumstances of fires.

Hazardous Materials Program: Hazardous Materials inspects and regulates the storage and use of hazardous materials in above-ground facilities and underground storage tanks. Staff also develops, coordinates, and delivers hazardous materials-related training and enforces the City's Hazardous Waste Minimization Ordinance to reduce the proliferation of hazardous waste generated by Hayward's industrial and commercial establishments. Staff works with industrial facilities to develop risk management prevention programs for their acutely hazardous materials processes and storage.

Emergency Medical Services Program: The EMS Program, located within the Training Center, oversees the timely and efficient delivery of Fire Department-provided emergency medical services to patients throughout Hayward.

Training Program: Training ensures that all fire staff has met mandated training requirements. Training also assists with the entry-level firefighter testing process and promotional examinations.

Other Support Services programs include tactical medics, water rescue, and urban search & rescue (USAR).

HAYWARD FIRE DEPARTMENT

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
% of emergency responses that arrive within a targeted response time	100% of emergency responses under 5:50	93%
% of fire prevention and hazardous material inspections that are completed within a target response time	100%	100%
% of employees up to date in emergency management and incident command trainings	100%	75%
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Implement updated comprehensive Emergency Management Plan	Q3 2024	In progress for approval
Establish the Fire Training Center rental program and adopt pricing schedule	Q1 FY25	Complete
Continue Fire career pathway program with ROP and Chabot	Ongoing	Ongoing

Performance Indicators	FY 2026-27 Target
% of emergency responses that arrive within a Standards of Cover resolution and local performance standards	90% of emergency responses under 8:30
% employees trained in emergency response principles and disaster preparedness	90%
% of all structure fires contained to room of origin	90%
% of all vegetation fires contained to 1 acre	90%
Performance Objective	FY 2026-27 Target
Fire Prevention and Hazardous Materials to implement cost-recovery measures to be financially self-sustained	100%
Expand Emergency Management division to bolster public safety planning	100%
Train EOC roster members through EOC section trainings and tabletop/functional exercises	100%
Bolster Emergency Management relationships with partners in the region	100%
Initiate project development and community interaction for Local Resilience Plan 5-year renewal	100%

HAYWARD FIRE DEPARTMENT

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. The Fire Department has 11.5 vacant positions. The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

Fire Department

Fire - General Fund Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Licenses & Permits	262,108	475,202	3,115,259	1,777,426
Fees & Service Charges	1,221,055	1,283,991	1,701,401	1,527,097
Fairview FPD Reimbursement	3,600,493	3,737,312	3,744,515	4,099,597
EMS Reimbursement	—	—	—	—
Mutual Aid Reimbursement	295,349	1,409,184	1,800,000	838,466
Mt Eden Fire Services	—	—	—	—
Other Revenue	—	—	—	—
Total Revenues	\$ 5,379,005	\$ 6,905,689	\$ 10,361,175	\$ 8,242,586
EXPENDITURES				
Expenditures				
Salary				
Regular	30,126,464	34,789,968	32,741,249	32,589,080
Overtime	7,615,083	8,170,286	3,589,429	4,400,001
Targeted Savings	—	—	—	—
Benefits				
Other Benefits	5,302,212	6,129,015	5,944,021	6,494,432
Retiree Medical	1,459,647	2,718,386	872,327	1,732,203
PERS	15,133,147	15,952,390	16,068,294	19,195,248
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 59,636,553	\$ 67,760,045	\$ 59,215,320	\$ 64,410,964
Maintenance & Utilities	97,867	81,264	97,400	87,400
Supplies & Services	1,161,341	1,137,607	1,563,168	1,295,167
Internal Service Fees	6,235,505	5,151,367	6,612,023	5,212,560
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 7,494,713	\$ 6,370,238	\$ 8,272,591	\$ 6,595,127
Total Expenditures	\$ 67,131,266	\$ 74,130,283	\$ 67,487,911	\$ 71,006,091
General Fund Subsidy	61,752,261	67,224,594	57,126,736	62,763,505

Fire Department

General Fund - Summary By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Administration	—	—	—	—
Special Operations	1,483,163	1,759,193	4,816,660	3,304,523
Operations	3,895,842	5,146,496	5,544,515	4,938,063
Total Revenues	\$ 5,379,005	\$ 6,905,689	\$ 10,361,175	\$ 8,242,586
EXPENDITURES				
Expenditures				
Administration	1,424,395	1,520,978	1,645,805	1,814,293
Special Operations	6,301,390	6,654,386	6,274,811	7,447,868
Operations	59,405,482	65,954,919	59,567,295	61,743,930
Total Expenditures	\$ 67,131,266	\$ 74,130,283	\$ 67,487,911	\$ 71,006,091
General Fund Subsidy	61,752,261	67,224,594	57,126,736	62,763,505

Fire Department

Administration - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	850,665	917,217	965,750	1,013,681
Overtime	955	2,774	—	49,943
Targeted Savings	—	—	—	—
Benefits				
Other Benefits	105,739	120,814	166,325	154,259
Retiree Medical	12,739	12,738	6,407	10,555
PERS	319,146	343,347	360,333	437,472
Furlough / COLA Deferral	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,289,244	\$ 1,396,890	\$ 1,498,815	\$ 1,665,910
Maintenance & Utilities	—	—	—	—
Supplies & Services	44,345	31,462	44,500	40,492
Internal Service Fees	90,806	92,626	102,490	107,891
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 135,151	\$ 124,088	\$ 146,990	\$ 148,383
Total Expenditures	\$ 1,424,395	\$ 1,520,978	\$ 1,645,805	\$ 1,814,293
General Fund Subsidy	1,424,395	1,520,978	1,645,805	1,814,293

Fire Department

Special Operations General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Licenses & Permits	262,108	475,202	3,115,259	1,777,426
Fees & Service Charges	1,221,055	1,283,991	1,701,401	1,527,097
Other Revenue	—	—	—	—
Total Revenues	\$ 1,483,163	\$ 1,759,193	\$ 4,816,660	\$ 3,304,523
EXPENDITURES				
Expenditures				
Salary				
Regular	3,312,560	3,529,431	3,288,832	3,666,666
Overtime	225,602	285,166	35,000	376,706
Targeted Savings	—	—	—	—
Benefits				
Other Benefits	582,530	575,755	717,914	734,524
Retiree Medical	59,136	382,301	60,320	94,378
PERS	1,551,842	1,315,958	1,480,354	1,925,076
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 5,731,670	\$ 6,088,611	\$ 5,582,420	\$ 6,797,350
Maintenance & Utilities	5,714	5,947	—	6,498
Supplies & Services	262,881	214,445	282,296	226,812
Capital Expenses	—	—	—	—
Internal Service Fees	301,125	345,383	410,095	417,208
<i>Net Operating Expense</i>	\$ 569,720	\$ 565,775	\$ 692,391	\$ 650,518
Total Expenditures	\$ 6,301,390	\$ 6,654,386	\$ 6,274,811	\$ 7,447,868
General Fund Subsidy	4,818,227	4,895,193	1,458,151	4,143,345

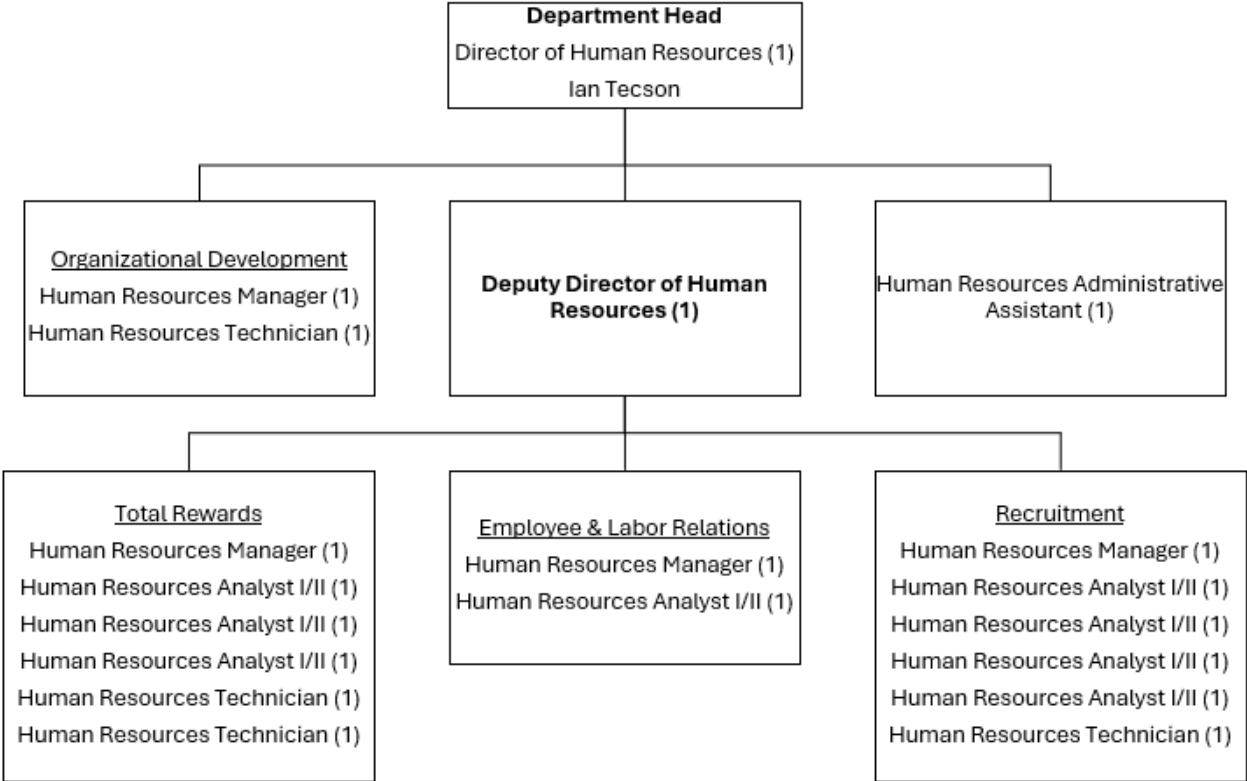
Fire Department

Operations - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Local Agency Reimbursement	3,600,493	3,737,312	3,744,515	4,099,597
EMS Reimbursement	—	—	—	—
Mutual Aid Reimbursement	295,349	1,409,184	1,800,000	838,466
Other Revenue	—	—	—	—
Permits	—	—	—	—
Total Revenues	\$ 3,895,842	\$ 5,146,496	\$ 5,544,515	\$ 4,938,063
EXPENDITURES				
Expenditures				
Salary				
Regular	25,963,239	30,343,320	28,486,667	27,908,733
Overtime	7,388,526	7,882,346	3,554,429	3,973,352
Targeted Savings	—	—	—	—
Benefits				
Other Benefits	4,613,943	5,432,446	5,059,782	5,605,649
Retiree Medical	1,387,773	2,323,347	805,600	1,627,270
PERS	13,262,159	14,293,085	14,227,607	16,832,700
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 52,615,640	\$ 60,274,544	\$ 52,134,085	\$ 55,947,704
Maintenance & Utilities	92,153	75,317	97,400	80,902
Supplies & Services	854,115	891,700	1,236,372	1,027,863
Internal Service Fees	5,843,574	4,713,358	6,099,438	4,687,461
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 6,789,842	\$ 5,680,375	\$ 7,433,210	\$ 5,796,226
Total Expenditures	\$59,405,482	\$65,954,919	\$ 59,567,295	\$ 61,743,930
General Fund Subsidy	55,509,640	60,808,423	54,022,780	56,805,867

**FY 2026-27
STAFFING
19.0 FTE***

Human Resources



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

HUMAN RESOURCES DEPARTMENT

MISSION STATEMENT

Exceptional HR: Enabling a high-performing organization where employees thrive. Through innovative, data-informed, and customer-centered service delivery, we provide strategic HR solutions that strengthen organizational effectiveness, workforce resilience, and employee wellbeing.

DEPARTMENT OVERVIEW

The Human Resources Department serves as a strategic business partner to its internal and external customers and provides leadership, expertise, support, and guidance through the divisions of Total Rewards, Employee and Labor Relations, Recruitment and Selection, and Organizational Development. The Human Resources team serves the Hayward community by recruiting, retaining, and supporting a diverse, well qualified, innovative, and high performing workforce. We do so through the ongoing development and implementation of strategies designed to maximize individual and organizational potential and promote a safe, healthy, engaging, and productive work environment.

DIVISION/PROGRAM SUMMARIES

Total Rewards

The Total Rewards Division administers benefits, wellness, safety, medical leaves, and injury and illness prevention. Administration and oversight of this program area includes benefit contract management, verification of employee and dependent eligibility, new hire set-up, management of open enrollment, sponsorship and facilitation of an annual open enrollment event, COBRA administration, legal compliance, and daily support for employees, retirees, and eligible dependents, and management of competitive insured and self-insured employee benefit plans.

Worker's Compensation, medical leaves, and the Injury and Illness Prevention and Protection Programs. The division supports and coordinates employee benefits, ensures compliance with State and Federal law, facilitates ergonomics and training, ensures timely and quality access to medical care for injured employees. This group supports and coordinates with the various City Departments to develop and implement workplace safety initiatives.

Employee and Labor Relations

The Employee and Labor Relations Division develops and maintains working relationships between the City's Executive Team, supervisors and managers, bargaining units, and employees. The Employee and Labor Relations team supports the City during contract negotiations, including development of contract language, analytical support, and process coordination. The division also provides performance management consultation, including for matters related to employee discipline and the grievance process, and oversees and maintains the City's Classification and Salary Plan.

HUMAN RESOURCES DEPARTMENT

Organizational Development

The Organizational Development Division develops and implements strategies to promote employee development and organizational health. This includes programs to support work/life balance, employee health and wellness, and ensures diversity and inclusion in employment policies and practices. The division plays a critical role in various organizational efforts such as employee engagement activities, new employee onboarding, and candidate and employee experience. The division provides organizational support in developing training and employee development programs and opportunities, providing oversight and tracking of compliance training, coordinating and facilitating City-sponsored training events, and supporting succession planning efforts.

Recruitment and Selection

The Recruitment and Selection Division partners with Departments to attract a diverse and well-qualified workforce. This division administers the recruitment and merit-based testing program and promotes innovative recruitment methods and a variety of outreach efforts to reach a diverse candidate pool. The division also provides classification and compensation research and consultation, develops, and oversees selection procedures including the pre-employment background process, negotiation of job offers, and an on-boarding program to support newly hired employees.

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
New employee experience survey	90% Satisfaction	Complete
% of new full-time employees completing probationary period	90%	Complete
Employee Retention Rate	3% Improvement	.10% decrease
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Develop, formalize, expand, and promote the onboarding program to improve new employee experience and understanding.	September 2025	Complete
Develop citywide compensation philosophy to create and define consistent internal benchmarks and alignment in comparator marketplace	December 2025	Ongoing
Audit existing policies and HR processes for compliance including areas for revision and general enhancement	June 2026	Ongoing

HUMAN RESOURCES DEPARTMENT

Performance Indicators	FY 2026-27 Target
New employee experience survey	90% Satisfaction
% of new full-time employees completing probationary period	90%
Employee Retention Rate	3% Improvement
Performance Objective	FY 2026-27 Target
Support fiscally sustainable labor negotiations and contract administration aligned with the City's financial position	June 2027
Develop citywide compensation philosophy to create and define consistent internal benchmarks and alignment in comparator marketplace	September 2026
Streamline HR processes through standardization and workflow improvements to increase efficiency and reduce turnaround time	June 2026

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. The Human Resources Department has four vacant positions. The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

Human Resources Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers In from Other Funds				
General Fund Revenue	—	—	31,212	—
Worker's Compensation Fund	5,752,655	6,622,327	9,866,339	9,866,339
Employee Benefits Fund	7,445,305	7,461,594	5,690,626	3,693,789
	\$ 13,197,960	\$ 14,083,921	\$ 15,588,177	\$ 13,560,128
(Contributions)/Use of Fund Balance				
Worker's Compensation	5,974,336	984,464	1,340,680	2,953,955
Employee Benefits	321,255	259,973	—	—
	\$ 6,295,591	\$ 1,374,483	\$ 1,546,363	\$ 3,058,778
Fund Subsidy				
General Fund Subsidy	2,661,604	3,441,505	4,157,360	3,952,624
Total Revenues	\$ 22,155,155	\$ 18,899,909	\$ 21,291,900	\$ 20,571,530
EXPENDITURES				
Expenditures By Expense Category				
Salary				
Regular	1,688,712	2,471,741	3,052,904	2,823,877
Overtime	1,385	837	—	2,028
Vacancy Savings	—	—	—	—
Benefits				
Fringe Benefits	342,877	420,959	570,266	675,476
Retiree Medical	24,030	24,026	30,434	15,541
PERS	564,842	721,223	777,703	835,418
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 2,621,846	\$ 3,638,786	\$ 4,431,307	\$ 4,352,340
Worker's Compensation Expense	4,625,943	5,784,253	9,072,708	5,642,160
Retiree Medical Benefits	7,124,050	7,201,621	5,690,626	3,693,789
Maintenance & Utilities	836	988	1,000	1,000
Supplies & Services	1,411,883	1,439,506	1,738,030	1,649,222
Internal Service Fees	279,701	259,079	299,426	316,941
<i>Net Operating Expense</i>	\$ 13,442,413	\$ 14,685,447	\$ 16,801,790	\$ 11,303,112
Transfers Out To Other Funds	5,448,386	55,730	58,803	5,020,901
Total Expenditures	\$ 21,512,645	\$ 18,379,963	\$ 21,291,900	\$ 20,676,353
Net Change	642,510	519,946	—	(104,823)

Human Resources Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers In from Other Funds				
General Fund	—	—	31,212	—
Worker's Compensation Fund	5,752,655	6,622,327	9,866,339	9,866,339
Enterprise (Water) Fund	—	—	—	—
Employee Benefits Fund	7,445,305	7,461,594	5,690,626	3,693,789
	\$ 13,197,960	\$ 14,083,921	\$ 15,588,177	\$ 13,560,128
(Contributions)/Use of Fund Balance				
Worker's Compensation	5,974,336	984,464	(1,340,680)	2,953,955
Enterprise (Water) Fund	—	(130,046)	205,683	104,823
Employee Benefits	(321,255)	259,973	—	—
	\$ 5,653,081	\$ 1,114,391	\$ (1,134,997)	\$ 3,058,778
Fund Subsidy				
General Fund Subsidy	2,661,604	3,441,505	4,157,360	3,952,624
Total Revenues	\$ 21,512,645	\$ 18,639,817	\$ 18,610,540	\$ 20,571,530
EXPENDITURES				
Expenditures and Transfer Out to Other Funds By Program				
HR - General Fund	2,661,604	3,441,505	4,188,572	3,952,624
Enterprise (Water) Fund	—	130,046	205,683	104,823
Worker's Compensation	11,726,991	7,606,791	11,207,019	12,820,294
Employee Benefits	7,124,050	7,201,621	5,690,626	3,693,789
Total Expenditures	\$ 21,512,645	\$ 18,379,963	\$ 21,291,900	\$ 20,571,530
Net Change				

Human Resources Department

Human Resources - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Medicare Part D Subsidy	—	—	31,212	—
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ 31,212	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	1,106,427	1,765,136	2,181,558	1,901,114
Overtime	1,385	837	—	2,028
Vacancy Savings	—	—	—	—
Benefits				
Fringe Benefits	252,750	283,163	430,235	483,748
Retiree Medical	15,700	15,697	20,503	10,483
PERS	354,132	491,631	555,596	592,012
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,730,394	\$ 2,556,464	\$ 3,187,892	\$ 2,989,385
Maintenance & Utilities	836	988	1,000	1,000
Supplies & Services	721,300	698,082	781,948	729,079
Internal Service Fees	209,074	185,971	217,732	233,160
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 931,210	\$ 885,041	\$ 1,000,680	\$ 963,239
Total Expenditures	\$ 2,661,604	\$ 3,441,505	\$ 4,188,572	\$ 3,952,624
General Fund Subsidy	2,661,604	3,441,505	4,157,360	3,952,624

Human Resources Department

Water - Enterprise Fund

	FY 2022 Actual	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted
Revenue				
Other Revenue	—	—	—	—
Fund Transfers In from General Fund / Enterprise Funds	—	—	—	—
<i>Total Transfers In</i>	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Fund Expenditures				
Salary				
Regular	—	72,311	131,857	65,726
Overtime	—	—	—	—
Benefits				
Fringe Benefits	—	33,407	38,501	21,247
Retiree Medical	—	—	1,602	368
PERS	—	24,328	33,723	17,482
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ —	\$ 130,046	\$ 205,683	\$ 104,823
Maintenance & Utilities	—	—	—	—
Supplies & Services	—	—	—	—
Internal Service Fees	—	—	—	—
<i>Net Operating Expense</i>	\$ —	\$ —	\$ —	\$ —
Fund Transfers Out to				
General Fund - Cost Allocation	—	—	—	—
Transfer Out to Other	—	—	—	—
Liability Insurance Premium	—	—	—	—
<i>Total Transfers Out</i>	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ —	\$ 130,046	\$ 205,683	\$ 104,823
Net Change	\$ —	\$ (130,046)	\$ (205,683)	\$ (104,823)

Human Resources Department

Workers' Compensation - Internal Service Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$19,862,631	\$15,694,690	\$14,710,226	\$13,369,546
REVENUES				
Revenue				
Worker's Compensation Premium	5,752,655	6,622,327	9,866,339	9,866,339
Other Revenue	—	—	—	—
	\$ 5,752,655	\$ 6,622,327	\$ 9,866,339	\$ 9,866,339
Fund Transfers In from				
General Fund / Enterprise Funds	—	—	—	—
<i>Total Transfers In</i>	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 5,752,655	\$ 6,622,327	\$ 9,866,339	\$ 9,866,339
EXPENDITURES				
Fund Expenditures				
Salary				
Regular	582,285	634,294	739,489	791,311
Overtime	—	—	—	—
Benefits				
Fringe Benefits	90,127	104,389	101,530	149,234
Retiree Medical	8,330	8,329	8,329	4,322
PERS	210,710	205,264	188,384	208,442
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 891,452	\$ 952,276	\$ 1,037,732	\$ 1,153,309
Worker's Compensation Expense	4,625,943	5,784,253	9,072,708	5,642,160
Maintenance & Utilities	—	—	—	—
Supplies & Services	690,583	741,424	956,082	920,143
Internal Service Fees	70,627	73,108	81,694	83,781
<i>Net Operating Expense</i>	\$ 5,387,153	\$ 6,598,785	\$ 10,110,484	\$ 6,646,084
Fund Transfers Out to				
General Fund - Cost Allocation	—	—	—	—
Transfer Out to Other	5,418,671	19,948	11,289	4,954,522
Liability Insurance Premium	29,715	35,782	47,514	66,379
<i>Total Transfers Out</i>	\$ 5,448,386	\$ 55,730	\$ 58,803	\$ 5,020,901
Total Expenditures	\$ 11,726,991	\$ 7,606,791	\$ 11,207,019	\$ 12,820,294
Net Change	(5,974,336)	(984,464)	(1,340,680)	(2,953,955)
Ending Working Capital Balance*	13,888,295	14,710,226	13,369,546	10,415,591
<i>*Unfunded actuarial liability is included in balance</i>				

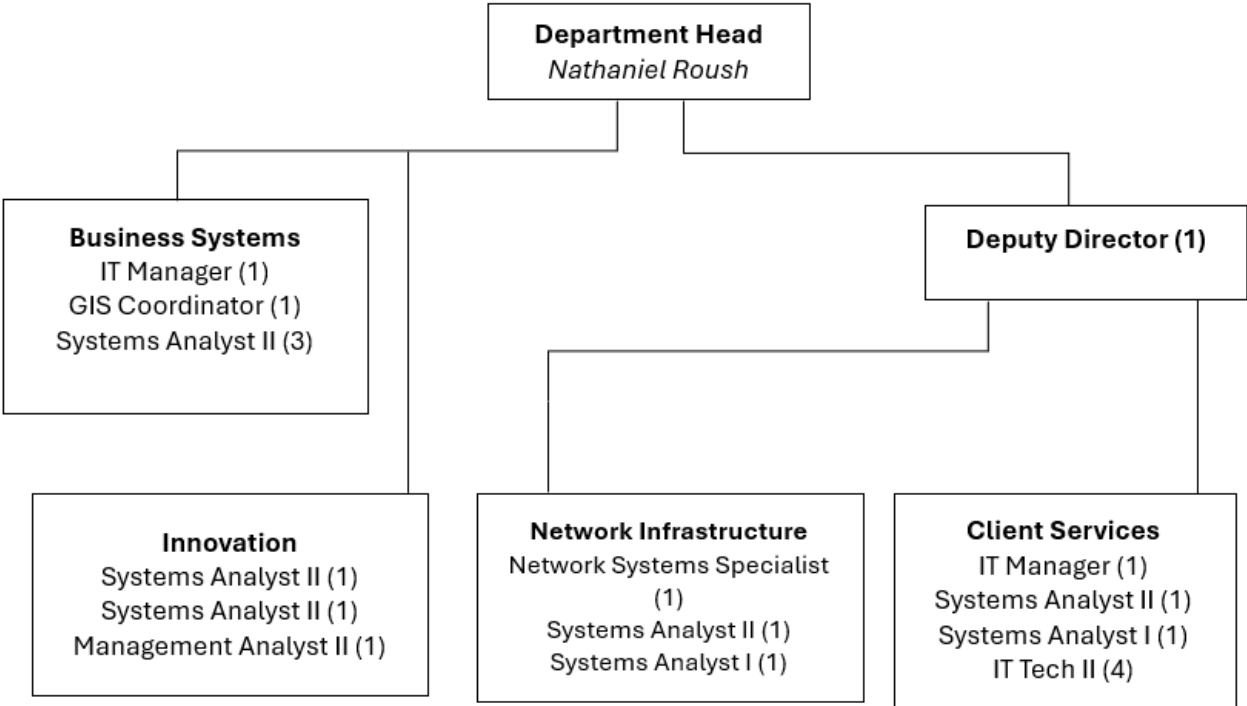
Human Resources Department

Employee Benefits - Internal Service Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance				
REVENUES				
Revenue				
Interest	—	—	—	—
Other Revenue	—	—	—	—
Retiree Medical Premium	3,882,853	3,867,945	3,624,254	3,693,789
	\$ 3,882,853	\$ 3,867,945	\$ 3,624,254	\$ 3,693,789
Fund Transfers In				
Transfer from General Fund	3,562,452	3,593,649	2,066,372	—
Total Revenues	\$ 7,445,305	\$ 7,461,594	\$ 5,690,626	\$ 3,693,789
EXPENDITURES				
Expenditures				
Police	2,064,722	2,169,953	2,852,917	1,191,385
Fire	768,228	738,646	746,910	2,069,322
Misc	726,892	699,372	24,427	433,082
Unfunded Liability Expense	3,564,208	3,593,650	2,066,372	—
Retiree Medical Expense	\$ 7,124,050	\$ 7,201,621	\$ 5,690,626	\$ 3,693,789
Total Expenditures	\$ 7,124,050	\$ 7,201,621	\$ 5,690,626	\$ 3,693,789
Net Change	321,255	259,973	—	—
Ending Working Capital Balance				

**FY 2026-27
STAFFING
20.0 FTE***

Information Technology



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

INFORMATION TECHNOLOGY DEPARTMENT

MISSION STATEMENT

Continuing with the clear purpose and direction on our future, the Information Technology Department's vision is: *be a leading digital and connected city.*

The Department's mission is: *connecting government and its residents through the use of resilient and innovative technology.*

This new vision and mission can only be achieved by focusing on its core key values which are:

- Be Open
- Be Change
- Be Innovative
- Connect Community

DEPARTMENT OVERVIEW

To better meet the needs of the organization and improve services to our residents the Information Technology Department progresses along its strategy that focuses on six key areas:

- Modernize
- Digital Transformation
- Hybrid-World
- Data-Driven
- Cybersecurity
- High-Performance

Information Technology is a strategic civic enabler that works to maximize the efficiency of the City's IT Operations. We focus our resources on providing value to the organization and respond to today's ever-changing civic environment. IT aligns with departments to prioritize, coordinate and implement innovative and scalable technology solutions. Industry best practices are utilized to provide high-quality, secure and reliable digital services to our residents.

DIVISION/PROGRAM SUMMARIES

Infrastructure Division is the critical backbone to delivering both internal and external City services. It supports all hardware and software components that deliver City systems and IT-enabled processes. This includes the provisioning of all network, server, data, storage and telephony services.

IT Systems Management Division delivers mission critical enterprise level software application support to the City. This includes support of the City's Police and Fire Department's CAD (Computer Aided Dispatch) and Fire/Police report writing databases. In addition, this division supports software applications and services used daily by the City

INFORMATION TECHNOLOGY DEPARTMENT

including the financial system, and Geographic Information Systems (GIS) tools and databases.

Client Support Division provides high-quality, efficient, customer-focused technology support for City employees. This includes full support and maintenance of all City computers, tablets, smartphones, and peripherals and serves as a first point of contact for technology assistance.

Innovation Division is focused on business process re-engineering, piloting new and emerging technologies, and identifying innovative solutions to improve civic capabilities.

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
# of digital transformation initiatives completed	5	Complete
# of technology projects completed	13	Complete
% of employees up to date on cybersecurity training	75%	71%
% of tech team tickets closed within 5 days	90%	85%
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Implement IT Governance	Conduct 4 Review sessions	On hold due to staffing, scheduled to resume when resources are available
Expand the IT Department's internship program	Increase to 2 interns	On hold due to staffing, scheduled to resume when resources are available
Build Digital Transformation Roadmap	Identify 5 Digital Transformation Opportunities	Complete - evolved into Innovative Assistance Program
Expand Security and Support Program	Implement 2 Findings	Complete

INFORMATION TECHNOLOGY DEPARTMENT

Performance Indicators	FY 2026-27 Target
# of technology projects completed	17
# of technology modernization initiatives completed	7
% of employees up to date on cybersecurity training	80%
% of tech team tickets resolved on first contact	50%
% of tech team tickets closed within 5 days	90%
% of Network availability as measured using a monitoring tool	99%
Performance Objective	FY 2026-27 Target
Launch Customer Satisfaction Rating Survey	January 2027
Build and Promote Innovation Assistance Program (attend/host learning sessions)	10
Strengthen Security Posture	Implement 2 initiatives
Replace remaining aging computers and develop a life cycle of systems	20%

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. Increase in costs of annual renewal of SaaS applications and maintenance costs of software.
2. Increase in costs of annual maintenance of server infrastructure and storage.
3. Conversion of CIP funding for desktop replacement and network infrastructure to Operating funds to align with financial best practices.
4. Build the Innovation Assistance Program – a collaborative service where staff can consult with IT to explore ideas for improving workflows, automating repetitive tasks and implementing creative technology solutions. Providing this service internally will help reduce or even remove costs associated with hiring external consultants.
5. The Information Technology Department has four vacant positions. The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

Information Technology Department

Information Technology - Internal Service Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Information Technology Internal Srv Fee	9,579,386	10,389,011	10,389,011	10,389,011
Fund Interest	51,648	252,404	59,945	6,000
PEG Revenue	204,983	170,333	220,000	220,000
Other Revenue	43,829	25,070	32,000	32,000
<i>Total Revenue</i>	\$ 9,879,846	\$ 10,836,818	\$ 10,700,956	\$ 10,647,011
Fund Transfers In from				
General Fund	52,231	—	—	—
<i>Total Transfers In</i>	\$ 52,231	\$ —	\$ —	\$ —
Total Revenues	\$ 9,932,077	\$ 10,836,818	\$ 10,700,956	\$ 10,647,011
EXPENDITURES				
Expenditures				
Salary				
Regular	2,802,177	3,230,125	3,839,912	3,866,767
Overtime	26,502	12,397	90,000	90,000
Benefits				
Fringe Benefits	429,173	528,447	602,485	745,680
Retiree Medical	36,846	36,842	36,842	20,769
PERS	1,000,434	994,310	1,034,917	1,111,042
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Salary & Benefits</i>	\$ 4,295,132	\$ 4,802,121	\$ 5,604,156	\$ 5,834,258
Maintenance & Utilities	1,699,356	1,993,950	4,088,469	4,003,907
Supplies & Services	2,285,510	2,449,339	1,030,342	1,119,255
Internal Service Fees	171,260	178,216	185,238	246,253
Debt Service CAD/RMS/ERP/Cisco	—	—	—	—
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 4,156,126	\$ 4,621,505	\$ 5,304,049	\$ 5,369,415
Transfers Out to				
Transfer Out to Other	87,520	279,157	49,933	1,011,211
Information Tech Capital Fund	—	—	—	—
Liability Insurance Premium	140,778	181,578	210,160	293,599
<i>Net Transfers Out</i>	\$ 228,298	\$ 460,735	\$ 260,093	\$ 1,304,810
Total Expenditures	\$ 8,679,556	\$ 9,884,361	\$ 11,168,298	\$ 12,508,483

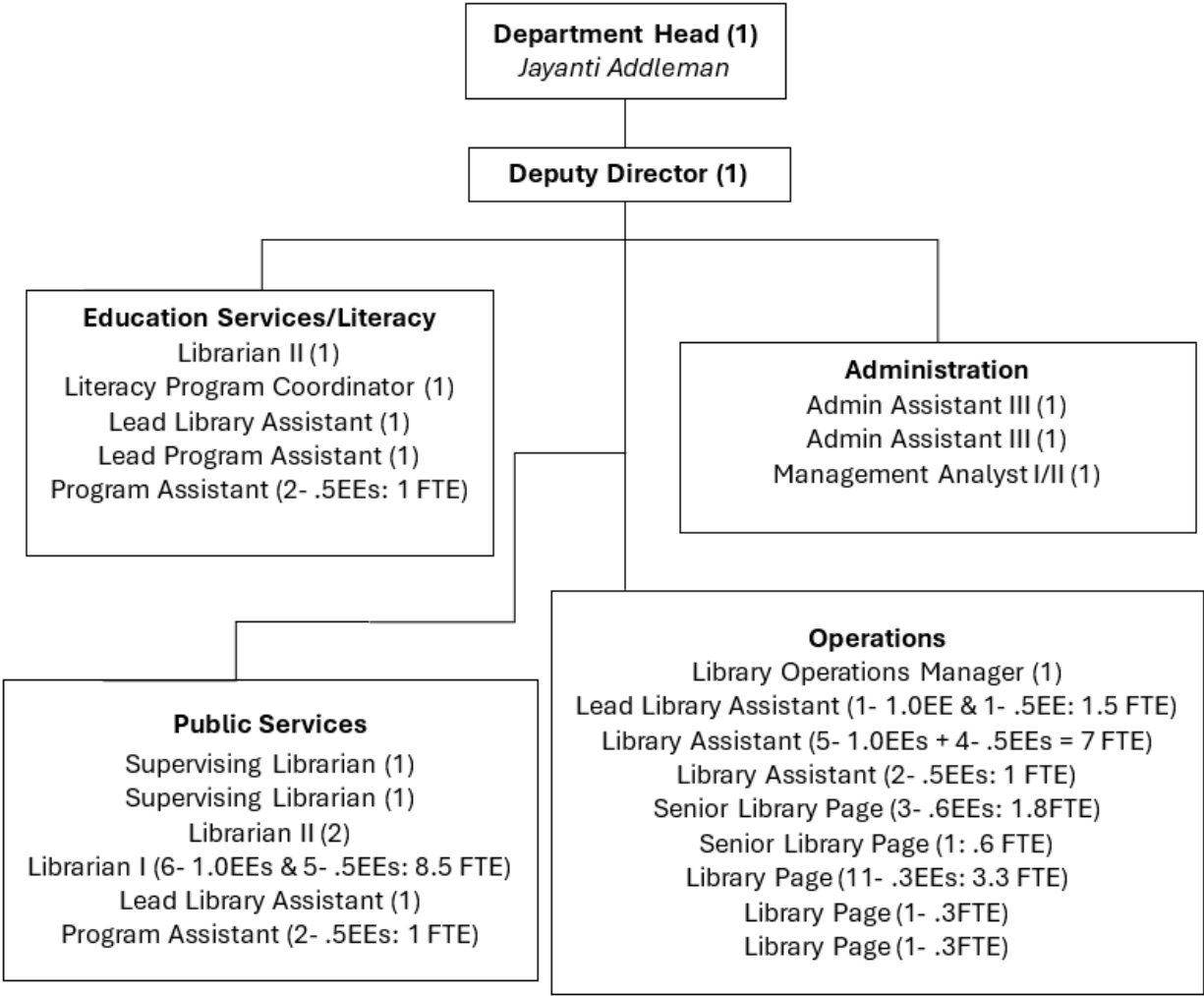
Information Technology Department

Information Technology - Internal Service Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Net Change	1,252,521	952,457	(467,342)	(1,861,472)
Other Dept Operating Costs (City Manager's Department)	(448,953)	(492,958)	(528,092)	(574,216)
Net IT Department Expenditures	\$8,230,603	\$9,391,403	\$10,640,206	\$11,934,267

**FY 2026-27
STAFFING
39.3 FTE***

Library



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

LIBRARY DEPARTMENT

MISSION STATEMENT

Hayward Public Library provides diverse programming and resources, supports personal and educational growth, inspires creativity, and contributes to the health and success of a thriving Hayward.

HPL's Vision Statement: A vibrant community hub for lifelong learning, empowerment through information, and strong cultural connections.

DEPARTMENT OVERVIEW

The Library Department's Core services are:

- Providing reading, viewing, & listening materials for all ages to the community. Providing digital access (including computer, internet & Wi-Fi access) and opportunities for exposure to newer technologies.
- Supporting the educational and informational needs of the community for life-long learning, including Adult Literacy and homework assistance.
- Offering programs for all ages that support school and career readiness, personal growth, and cultural inclusiveness.
- Providing meeting and study areas for community groups, students, and local organizations.

The Library Department provides these core services through the following divisions:

- Library Programs and Services: Selects and organizes the library collection, offers innovative programs for all ages that respond to community recreational and cultural interests; responds to reference and information questions; and supports the lifelong learning and self-improvement needs of Hayward residents.
- Library Operations: Maintains the facility and library materials collection for easy access; provides borrowing services to library users for books, media, and library of things; maintains the facilities and library materials to facilitate use and access to library materials and services, community meeting and gathering spaces.
- Education Services: Offers adult literacy training; ESL programming; citizenship support programming; academic tutoring for Hayward students K-12; and early childhood education and parenting programs; recruits volunteers to support the programs.
- Administration: Provides leadership and management of department personnel, coordinates use of resources and operating budget; manages contracts, MOUs, etc., develops external resources including grants and funding from external sources; oversees reservation and payments for community meeting room use, and coordinates interactions with other City departments and external agency partners, to advance City goals and serve Hayward residents.

LIBRARY DEPARTMENT

DIVISION/PROGRAM SUMMARIES

Administration

Library Department Administration has the responsibility to:

- Deliver excellent customer service
- Establish department vision, mission, goals, and performance measures
- Develop and monitor department operating budget
- Provide leadership and development of department personnel and programs
- Execute, manage, and evaluate department programs and activities
- Coordinate department activities with other City departments and external agency partners including support groups
- Secure external resources including grants and volunteers to support City programs and services to achieve shared goals and better serve the Hayward community
- Provide staff support to the Library Commission, Council Ad Hoc Youth Recognition Committee, and Hayward Youth Commission
- Implement and achieve the organizational performance outcomes set forth by the City Manager, consistent with the core values of the City organization and Council
- Serve as the primary City - Community liaison for the department

Library Operations and Public Services

The Library Operations and Public Services Divisions have the responsibility to:

- Deliver excellent customer service;
- Manage two brick-and-mortar public library facilities and a bookmobile and techmobile
- Manage the library's marketing and outreach through website, social media presence, and digital media resources
- Organize and circulate the library's collection of books, media, and electronic resources
- Provide lifelong learning and literacy programs to the Hayward community
- Maintain the Integrated Library System patron and catalog records database
- Administer the billing and collection of library charges and fees

Education Services

The Education Services Division has the responsibility to:

- Deliver excellent customer service
- Support the efforts of local schools and institutions of higher learning to increase academic performance at all ages, especially among K-12 youth
- Provide literacy tutoring to illiterate and low-literate Hayward adults
- Provide ESL goal-oriented programming to adult learners
- Conduct early childhood education and parenting programs to improve reading skills and kindergarten readiness among Hayward children ages 0-5
- Coordinate volunteer resources to effectively deliver the above outcomes

LIBRARY DEPARTMENT

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
# Program Participants/Visits	Increase by 5%	Increased by 20%
# Physical Materials borrowed	Increase by 3%	Decreased by 2%
# Electronic Materials/Resources/Programs used	Increase by 5%	Increased by 15%
# Tech Lending Devices borrowed	Increase by 2%	Decreased by 5%
# Visits to all Locations (Branches & Bookmobile)	Increase by 3%	Decreased by 10%
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Provide cradle to career educational programs for all ages, including creating cross-agency pathways in partnership with the Hayward Promise Neighborhoods	5/month	Complete
Complete Weekes Branch renovation	Summer 2025	Complete
Offer monthly displays and/or programs for various ages reflecting the diversity of Hayward's population	Ongoing	Complete
Launch the TechMobile to help improve digital literacy and close the digital divide	Summer 2025	Delayed

Performance Indicators	FY 2026-27 Target
# Library visitors/door count (2 Branches)	Status Quo
# Program Participants/Visits	Status Quo
# Physical Materials Borrowed	Status Quo
# In-Person Computer and Wi-Fi Usage	Status Quo
# Volunteer/Volunteer hours supporting library services and programs	Increase by 2%
Performance Objective	FY 2026-27 Target
Provide educational and recreational programs for all ages with an emphasis on life-long learning and personal growth	10/Month
Offer monthly displays and/or programs reflecting the diversity of Hayward's population	Ongoing

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2025-26

1. The Library Department has approximately five vacant positions. The Department relies on per diem and part-time staff and, therefore, the number of FTE may vary. The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

Library Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers In From Other Funds				
General Fund Revenue	\$ —	\$ —	\$ —	\$ —
	\$ —	\$ —	\$ 421,491	\$ —
	\$ —	\$ —	\$ —	\$ —
Fund Subsidy				
General Fund Subsidy	7,673,394	9,102,402	9,104,225	9,669,465
Total Revenues	\$7,686,185	\$9,335,394	\$9,929,070	\$9,669,465
EXPENDITURES				
Expenditures				
Salary				
Regular	3,422,131	4,504,703	4,604,563	4,133,014
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	506,059	654,285	753,814	685,983
Retiree Medical	61,357	61,347	65,351	20,866
PERS	1,004,989	1,136,877	1,189,899	1,133,503
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$4,994,536	\$ 6,357,212	\$ 6,613,627	\$5,973,366
Maintenance & Utilities	246,815	244,564	319,523	319,523
Supplies & Services	666,389	638,852	814,118	814,118
Grants	—	—	—	—
Internal Service Fees	1,778,445	2,044,676	2,181,802	2,735,801
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$2,691,649	\$2,928,092	\$ 3,315,443	\$3,869,442
Transfers to Other Funds	5,943	9,221	—	10,508
Total Expenditures	\$7,692,128	\$9,294,525	\$9,929,070	\$9,853,316
Net Change	(5,943)	40,869	—	(183,851)

Library Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers in from Other Funds				
General Fund Revenue	—	—	—	—
	\$ —	\$ —	\$ 421,491	\$ —
(Contributions)/Use of Fund Balance				
Hayward Promise Neighborhood Grant	12,791	232,992	403,354	—
Fund Subsidy				
General Fund Subsidy	7,673,394	9,102,402	9,104,225	9,669,465
Total Revenues	\$ 7,686,185	\$ 9,335,394	\$ 9,929,070	\$ 9,669,465
EXPENDITURES				
Expenditures and Transfers Out to Other Funds				
Administration	1,112,843	1,506,181	1,572,517	1,558,992
Library Services	5,817,541	6,742,459	6,680,168	7,464,607
Community Services	—	—	—	—
Education Services	743,010	853,762	851,540	645,866
Total Expenditures	\$ 7,686,185	\$ 9,335,394	\$ 9,929,070	\$ 9,669,465
Net Change	—	—	—	—

Library Department

Library - General Fund Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Library Fines	—	—	—	—
Grants	—	—	—	—
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	3,410,003	4,321,822	4,042,366	3,959,671
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	505,958	654,264	624,123	685,983
Retiree Medical	61,357	61,347	61,347	20,866
PERS	1,004,427	1,136,877	1,060,946	1,133,503
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$4,981,745	\$6,174,310	\$5,788,782	\$5,800,023
Maintenance & Utilities	246,815	244,564	319,523	319,523
Supplies & Services	666,389	638,852	814,118	814,118
Grants	—	—	—	—
Internal Service Fees	1,778,445	2,044,676	2,181,802	2,735,801
Capital				
<i>Net Operating Expense</i>	\$2,691,649	\$2,928,092	\$3,315,443	\$3,869,442
Total Expenditures	\$7,673,394	\$9,102,402	\$9,104,225	\$9,669,465
General Fund Subsidy	7,673,394	9,102,402	9,104,225	9,669,465

Library Department

Administration - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Grants	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	567,231	846,896	848,157	781,251
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	107,602	151,071	130,546	152,104
Retiree Medical	6,408	8,009	8,009	4,421
PERS	172,945	237,665	221,419	226,293
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 854,186	\$ 1,243,641	\$ 1,208,131	\$ 1,164,069
Maintenance & Utilities	—	99	1,500	1,500
Supplies & Services	158,879	108,717	197,533	197,533
Internal Service Fees	99,778	153,724	165,353	195,890
<i>Net Operating Expense</i>	\$ 258,657	\$ 262,540	\$ 364,386	\$ 394,923
Total Expenditures	\$ 1,112,843	\$ 1,506,181	\$ 1,572,517	\$ 1,558,992
General Fund Subsidy	1,112,843	1,506,181	1,572,517	1,558,992

Library Department

Library Services - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Library Fines	—	—	—	—
Grants	—	—	—	—
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	2,431,078	2,999,434	2,721,393	2,887,504
Overtime	4,628	4,751	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	314,253	409,208	391,949	463,800
Retiree Medical	46,939	45,330	45,330	14,803
PERS	704,125	766,716	714,829	777,299
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$3,496,395	\$4,220,688	\$ 3,873,501	\$4,143,406
Maintenance & Utilities	246,815	244,465	318,023	318,023
Supplies & Services	109,863	98,644	116,585	116,585
Books & Materials	393,927	421,286	500,000	500,000
Internal Service Fees	1,570,541	1,757,376	1,872,059	2,386,593
<i>Net Operating Expense</i>	\$ 2,321,146	\$ 2,521,771	\$ 2,806,667	\$ 3,321,201
Total Expenditures	\$ 5,817,541	\$ 6,742,459	\$ 6,680,168	\$ 7,464,607
General Fund Subsidy	5,817,541	6,742,459	6,680,168	7,464,607

Library Department

Education Services - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
None	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	411,694	475,492	472,816	290,916
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	84,103	93,985	101,628	70,079
Retiree Medical	8,010	8,008	8,008	1,642
PERS	127,357	132,496	124,698	129,911
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 631,164	\$ 709,981	\$ 707,150	\$ 492,548
Maintenance & Utilities				
Supplies & Services	3,720	10,205	—	—
Internal Service Fees	108,126	133,576	144,390	153,318
<i>Net Operating Expense</i>	\$ 111,846	\$ 143,781	\$ 144,390	\$ 153,318
Total Expenditures	\$ 743,010	\$ 853,762	\$ 851,540	\$ 645,866
General Fund Subsidy	743,010	853,762	851,540	645,866

Library Department

Hayward Promise Neighborhood Grant

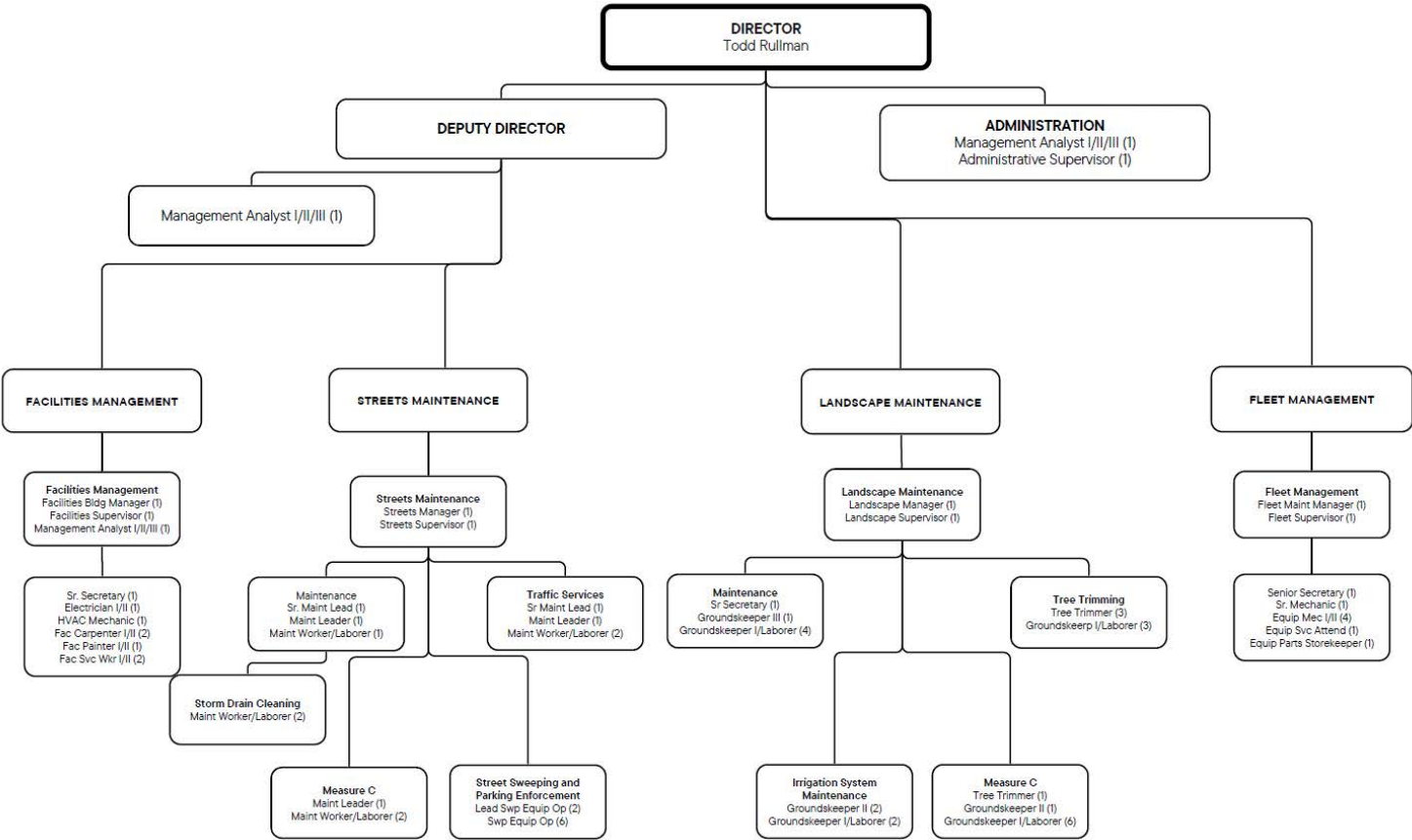
	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
REVENUES				
Revenue				
Grants			421,491	—
Total Revenues	\$ —	\$ —	\$ 421,491	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	12,128	182,881	562,197	—
Overtime	0		—	—
Benefits				
Fringe Benefits	101	21	129,691	—
Retiree Medical	—		4,004	—
PERS	562		128,953	—
<i>Net Staffing Expense</i>	\$ 12,791	\$ 182,902	\$ 824,845	\$ —
Maintenance & Utilities	—	—	—	—
Supplies & Services	—	50,090	—	—
Internal Service Fees	—		—	—
<i>Net Operating Expense</i>	\$ —	\$ 50,090	\$ —	\$ —
Total Expenditures	\$ 12,791	\$ 232,992	\$ 824,845	\$ —

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**FY 2026-27
STAFFING
73.0 FTE***

Maintenance Services



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

MAINTENANCE SERVICES DEPARTMENT

MISSION STATEMENT

The mission of the Maintenance Services Department is to enhance the quality of life for residents, businesses, visitors, and City employees by supporting the City Council's priorities for a safe, clean, and green community. The department is dedicated to maintaining City streets, public landscaping areas, and infrastructure, while managing the operations and capital replacement of the City's fleet and facilities.

DEPARTMENT OVERVIEW

The Maintenance Services Department plays a vital role in advancing the City's strategic plan and supporting the City Council's priorities. It is responsible for delivering a wide range of essential front-line services that support a safe, clean, and sustainable environment. These services include illegal dumping abatement, graffiti removal, street sweeping, storm drain cleaning, road maintenance, public landscaping, and emergency response. Additionally, the department manages the City's facilities and fleet, ensuring they are well-maintained and efficient. The department's programs align with the City's strategic goals, focusing on enhancing public safety, promoting environmental sustainability, supporting community well-being, and collaborating with other City departments to address capital project needs and long-term infrastructure improvements.

DIVISION/PROGRAM SUMMARIES

Maintenance Services Administration

Administration staff provide overall department management and administrative support. Administration priorities include: 1) Setting the overall direction of the department; 2) Overseeing the implementation of department programs and the completion of projects on time and within budget; 3) Developing and monitoring the departmental budget; 4) Providing support to other City departments and community groups; and 5) Managing various other special programs and initiatives.

Street Maintenance Division

The division's programs support the City's strategic priorities by enhancing public safety, promoting community well-being, and maintaining a clean and sustainable environment. Through proactive maintenance and service delivery, the division works to preserve the City's infrastructure, address quality-of-life concerns, and ensure that public spaces remain safe and accessible for residents, businesses, and visitors.

The division's primary priorities are to: (1) protect public health and safety; (2) maintain and enhance the City's appearance; (3) support neighborhood groups and community events; and (4) assist with the implementation of capital improvement projects in collaboration with other City departments, primarily Public Works.

Key responsibilities include responding to community issues such as illegal dumping, graffiti, unhoused encampments within the public right-of-way, roadway and sidewalk maintenance,

MAINTENANCE SERVICES DEPARTMENT

street signage and traffic control devices, and stormwater system upkeep. These services help protect public health and safety while contributing to the overall appearance and functionality of the city. The division's programs are further detailed below.

Measure C Team. Funded through the City's Measure C tax measure, the Measure C Team provides targeted services to address quality-of-life concerns throughout the community. The team takes a proactive approach to maintaining clean and safe public spaces by responding to issues such as litter, illegal dumping, graffiti, and unhoused encampments located within the public right-of-way.

The Illegal Dumping and Graffiti Abatement Program is responsible for maintaining clean, safe, and welcoming public spaces throughout the city. The program focuses on the prompt removal of illegally dumped materials and the abatement of graffiti in public areas and within the public right-of-way, typically within 48 hours of being reported.

Staff perform daily litter abatement activities to help maintain cleanliness along streets, sidewalks, and other public areas. These ongoing efforts support the city's commitment to improving neighborhood appearance, protecting public health, and discouraging further illegal dumping and vandalism.

The Streets Maintenance Program is responsible for the maintenance and upkeep of approximately 266 miles of city streets and sidewalks. The team works to ensure roadways and pedestrian pathways remain safe, accessible, and in good condition for residents, businesses, and visitors.

Core services include pothole patching, repair of damaged pavement, deep-lift asphalt repairs, and restoration of roadway utility cuts. Staff also perform sidewalk repairs to address trip hazards and complete a variety of concrete work, including curb, gutter, and pavement repairs. In addition, the program maintains and repairs roadway safety features such as barricades and guardrails.

The team provides 24-hour emergency response for hazardous roadway conditions, including hazardous material spills and other urgent service requests that may impact public safety. Staff also coordinate and implement temporary road closures and detours for City-approved street parties, community gatherings, and neighborhood events. In addition to maintenance responsibilities, program staff collaborate with the Hayward Police Department and the City Manager's Office to address concerns related to unhoused individuals in the public right-of-way.

Clean and Green Commission (CGC). Staff provide administrative and operational support to the Clean and Green Commission (CGC) to help plan, coordinate, and implement a variety of community beautification and environmental programs. This support includes organizing and facilitating monthly commission meetings, coordinating annual beautification events, administering the Beautiful Yard Contest, and managing the Adopt-a-Block Program.

In addition to administrative coordination, field crews provide on-site assistance during CGC events to support event setup, logistics, and overall operations. These combined efforts help promote environmental stewardship, neighborhood pride, and community participation in citywide beautification initiatives.

MAINTENANCE SERVICES DEPARTMENT

The Street Sweeping Program provides regularly scheduled sweeping services for both residential and commercial areas throughout the city. The program operates on a bi-weekly schedule, servicing more than 1,600 streets and covering approximately 33,000 miles of curb line each year.

In addition to improving the appearance of neighborhoods and commercial corridors, street sweeping plays an important role in protecting the City's stormwater system and the environment. By removing debris, sediment, and litter from streets and gutters, the program helps prevent blockages that can contribute to localized flooding during heavy rainfall. Street sweeping also removes metal particles, oils, and other pollutants generated by vehicle traffic before they enter the stormwater system. This helps protect water quality and reduces the number of harmful materials that could otherwise reach local creeks, rivers, and the San Francisco Bay, supporting healthier ecosystems and wildlife.

The Street Sweeping Enforcement Program supports the effectiveness of the City's street sweeping operations by ensuring compliance with posted parking restrictions on designated sweeping routes. Staff conduct parking enforcement on scheduled sweeping days to ensure vehicles are removed from posted areas, allowing street sweepers to fully access the curb line. By maintaining compliance with street sweeping signage, the program helps improve the efficiency of sweeping operations, enhances roadway cleanliness, and supports the City's efforts to protect stormwater quality and maintain well-kept neighborhoods.

The Traffic Program is responsible for the installation and maintenance of roadway traffic control devices and pavement markings throughout the city. Staff install and maintain lane markings, roadway striping, traffic signs, pavement symbols, and reflective road markers to help ensure safe and efficient travel for motorists, cyclists, and pedestrians. In coordination with the Public Works Engineering and Transportation Department, Traffic staff also install and maintain traffic calming devices designed to improve neighborhood safety and manage vehicle speeds. The program provides operational support for capital improvement projects and assists in addressing general traffic and pedestrian safety concerns throughout the city.

The Stormwater Maintenance Program is responsible for the upkeep and cleaning of the City's stormwater infrastructure, including over 3,000 storm drains and 80 storm drain trash capture devices. The program's maintenance activities help prevent flooding, reduce pollution, and protect local waterways. Key tasks include cleaning drainage ditches and retention ponds, inspecting and repairing or replacing damaged storm drain grates, and applying storm drain stenciling to promote public awareness of water pollution prevention. Through these efforts, the program helps maintain a safe, efficient, and environmentally responsible stormwater system.

Landscape Maintenance Division

The division provides various landscaping services to City owned areas. Division priorities include 1) Protecting the Public's Health and Safety; 2) Maintaining and enhancing the City's urban forest (trees are an infrastructure element that appreciate each year); 3) Enhancing the cleanliness of the greater Hayward community; and 4) Enhancing the green aesthetic qualities of the entire City. Programs include the Landscape Maintenance Program, Tree Maintenance Program, Landscape Water Conservation Program, and management of the City's Landscape and Lighting Districts and Maintenance Districts.

MAINTENANCE SERVICES DEPARTMENT

The Tree Maintenance Program – Staff maintain over 40,000 public street trees in a healthy and safe condition. Tree trimming is done annually to minimize safety hazards, provide clearance for vehicles and pedestrians, and to improve the health of trees.

The Landscape Maintenance Program - Staff maintain landscape areas in street medians, along the side of streets, downtown, and around public buildings. Examples of areas maintained by Landscape Maintenance include the 21st Century Library and Learning Center campus; the Mission Boulevard Greenway; medians on Jackson, Foothill, Mission, Harder, Tennyson, Hesperian Boulevard, A and D Streets, and Winton Avenue; along with many other City-owned landscape areas.

The Landscape Water Conservation Program - Staff maintain low-water usage irrigation systems and backflow devices in City right-of-way, medians, and City owned areas. Work includes installation, maintenance, and upgrades to systems including water conservation devices and bay friendly, drought-resistant landscaping.

The Landscape and Lighting Districts (LLAD) and Maintenance Districts (MD) - Staff manages ongoing maintenance and capital replacement for 18 LLAD and 2 MD zones. Services and maintenance provided are financed by property tax special assessments charged to homeowners located in each of these areas.

Fleet Management Division

The division provides management of 500 fleet vehicles and pieces of equipment. Division priorities include 1) Providing safe, reliable, and environmentally friendly transportation to City staff; 2) Providing timely repair of vehicles and equipment, 3) Performing preventive maintenance services per manufacturer specifications, 4) Performing state mandated inspections, 5) Complying with all applicable hazardous materials regulations, 6) Managing vehicle and equipment replacement based on a ten-year vehicle replacement plan that maximizes vehicle use and allocates available resources to conserve vehicle value and equipment investment, and 7) Disposing of replaced vehicles and equipment.

Vehicle replacements and equipment purchases are funded in the City's 10-year Capital Improvement Plan Budget. The useful life of these fleet assets is maximized and managed via the Ten-Year Fleet Capital Replacement Plan. The Plan identifies replacement timelines based on age, mileage, maintenance, and safety. When a vehicle reaches thresholds for end of useful life and is disposed of, carbon emissions are a key consideration in the selection of its replacement. Management is working to invest in green hybrid and EV units where possible and within current replacement cycles and budget parameters. This is in alignment with the City's Strategic Roadmap Priority of "Confront Climate Crisis and Champion Environmental Justice". Currently, 16% of the City's fleet are either electric or hybrid models.

Facilities Management Division

The Facilities Division is responsible for the management and maintenance of 46 City facilities totaling approximately 750,000 square feet. The division ensures that City buildings remain safe, functional, and well-maintained to support the operations of City departments and provide a positive environment for employees and visitors.

MAINTENANCE SERVICES DEPARTMENT

Division priorities include: 1) Maintaining City buildings in a condition that meets occupant expectations for cleanliness, appearance, safety, and overall functionality; 2) Performing preventative maintenance according to schedules that align with industry standards to extend the life of building systems and infrastructure; 3) Delivering scheduled capital improvement projects on time and within budget.

The division oversees a wide range of facility services including the management of contracted services such as security and janitorial operations. Maintenance responsibilities include flooring maintenance and replacement; electrical and lighting systems; interior and exterior painting; heating, ventilation, air conditioning, and plumbing systems; locksmith services; appliance repair and installation; and roof maintenance and replacement.

FY 2025-26 ADDITIONAL ACCOMPLISHMENTS

Streets Maintenance

The Street Maintenance Division continues to support the City Council's priorities of clean neighborhoods, safe streets, and responsive public services. Through coordinated field operations, the division has focused on improving pedestrian safety, maintaining public infrastructure, and responding quickly to resident concerns through the Access Hayward system.

Street Maintenance Program

- Installed a herringbone-style decorative crosswalk featuring the "H" city logo at Jackson Triangle. This improvement enhances pedestrian visibility while supporting the City Council's priority of creating cleaner and safer pedestrian corridors.
- Installed 100 Simme Seats at transit bus stops throughout the city to improve accessibility and comfort for transit riders.
- Responded to and resolved over 8,500 Access Hayward service requests, addressing issues such as: illegal dumping removal, graffiti abatement, and unhoused encampment clean-ups.

Street Sweeping Program

- Provided bi-weekly street sweeping services to residents and businesses across the city.
- Swept 33,127 miles of city streets, helping maintain roadway safety and stormwater compliance.
- Collected and removed 9,101 cubic yards of debris, preventing pollutants from entering the storm drain system.
- Assisted the Public Works Department with emergency response operations and callouts, demonstrating operational flexibility and interdepartmental coordination.

Traffic Program

- Responded to more than 600 Access Hayward requests related to traffic infrastructure maintenance, including: street sign repairs and replacements, curb painting and safety markings, pavement legends and traffic markings.

MAINTENANCE SERVICES DEPARTMENT

Community Engagement and Illegal Dumping Prevention

- Expanded City efforts to combat illegal dumping through public outreach and resident engagement, educating the community on proper waste disposal options and the importance of maintaining clean neighborhoods.

Landscape Maintenance

- Responded to over 2,200 Access Hayward requests related to tree trimming, vegetation management, blight abatement, and code-related issues.
- Achieved its USDA grant-funded project goal of planting at least 400 trees throughout disadvantaged areas in the City. A total of 416 trees were planted since the start of this project.
- Completed its USDA grant-funded project goals of completing a citywide tree canopy assessment and city-owned tree inventory. The remaining project element is to implement a tree management software.
- Partnered with HUSD to host the Arbor Day Event at Treeview Elementary where 20 trees were planted with students.

Fleet Management

- Completed almost 2,000 work order requests for light-duty vehicles, heavy-duty vehicles, and equipment/machinery, servicing about 50% of the City's total fleet.
- Updated antenna for HPD's cradlepoint system on black-and-white fleet.
- Completed 70% of viper tag installation as part of Facilities' Safety Access Point Project.
- Received the City's first compact bike-lane sweeper, funded through MTC/ACTC's TDA Grant.

Facilities Management

- Completed a \$2.1 million citywide energy efficiency project across municipal facilities, upgrading building systems to reduce energy use, lower operating costs, and advance the City's Clean and Green sustainability goals.
- Enhanced public safety at City Hall Plaza by installing additional security cameras, strengthening monitoring capabilities and supporting a Safe civic environment for visitors, staff, and community events.
- Supported the renovation of the Weekes Branch Library by coordinating facilities planning, construction support, and building system improvements to help deliver a modern, accessible community space.
- Responded to 1,121 maintenance and service requests, performing repairs and preventive maintenance to keep City facilities safe, clean, and fully operational for staff and the public.

MAINTENANCE SERVICES DEPARTMENT

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
% of Access Hayward illegal dumping, graffiti, and unhoused camp abatement requests that are responded to within 48 hours	95%	80%
Number of trees planted (target = average of 1,500 annually)	100%	Complete
% of City fleet that is electric/hybrid	20%	16%
% of time Public Safety front-line vehicles are operable and in-service	95%	Complete
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Complete the citywide tree inventory and canopy assessment	June 2026	75%
Implement the first stage of tree management software integration	June 2026	Ongoing
Complete replacement of Telepak (box car) HVAC units at City Hall	June 2026	Complete
Complete renovation of guard station/customer service counter and restoration of the Rotunda marble and door thresholds.	June 2026	0% due to budget constraints
Complete implementation of energy conservation project via OBF	June 2026	Complete

Performance Indicators	FY 2026-27 Target
% of Access Hayward illegal dumping, graffiti, and unhoused camp abatement requests that are responded to within 72 hours	95%
% facility work orders requests responded to within 72 hours	90%
Number of trees planted (target = average of 1,000 annually)	100%
% of time Public Safety front-line vehicles are operable and in-service	95%
Performance Objective	FY 2026-27 Target
Implement the first tree management software to increase the efficiency of the maintenance of the City's urban tree canopy	June 2027
Improve the Facilities Shop work environment by cleaning and reorganizing the shop and mezzanine storage areas and constructing a vestibule in the Carpenter Shop to create a safer and more efficient workspace for staff.	June 2027
Install 3 new chargers to support Fleet's EV fleet	June 2027

MAINTENANCE SERVICES DEPARTMENT

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. The Maintenance Services Department has seven vacant positions. The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

Maintenance Services Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
General Fund Revenue	2,055,480	2,285,458	2,090,000	2,205,000
Stormwater Revenue	—	—	—	—
Facilities Revenue	5,704,116	6,027,299	6,411,452	5,999,674
Fleet Revenue	4,553,965	4,736,545	4,741,056	4,741,056
S. Hayward B.A.R.T. JPA Rev	—	—	—	—
LLD/MD	1,780,761	2,010,294	—	—
	\$14,094,322	\$15,059,596	\$13,242,508	\$12,945,730
(Contribution)/Use of Fund Balance				
Facilities	320,871	362,368	438,152	1,874,698
Fleet Management	149,525	49,730	1,826	425,645
LLD/MD	635,600	378,386	—	182,386
	\$ 1,105,996	\$ 790,484	\$ 439,978	\$ 2,482,729
Fund Subsidy				
Gen Fund Subsidy - Maint Svc	5,112,294	5,538,680	6,185,535	6,094,422
Gen Fund Subsidy - Facilities				
Measure C Fund Subsidy	1,616,872	2,458,279	2,421,611	2,908,876
S. Hayward B.A.R.T. JPA Sub	—	—	—	—
Stormwater Fund Sub - Streets	1,704,080	1,997,544	2,065,673	2,240,003
Water Fund Sub - Landscape	1,217,685	1,406,729	1,400,879	1,846,386
	\$ 9,650,932	\$ 11,401,232	\$ 12,073,698	\$ 13,089,687
Transfers In From Other Funds				
Total Revenues	\$24,851,249	\$ 27,251,312	\$ 25,756,184	\$ 28,518,146
EXPENDITURES				
Expenditures				
Salary				
Regular	6,879,458	9,181,248	9,486,941	10,538,440
Overtime	892,241	1,074,740	623,778	1,075,460
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	2,054,171	2,421,728	2,326,114	2,551,739
Retiree Medical	105,732	110,763	113,967	52,227
PERS	2,416,736	2,586,276	2,456,030	2,741,255
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	(413,071)	(487,654)	—	(300,000)
<i>Net Staffing Expense</i>	\$11,935,268	\$ 14,887,101	\$15,006,830	\$ 16,659,121

Maintenance Services Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Maintenance & Utilities	5,017,803	6,154,739	3,801,566	5,396,493
Supplies & Services	2,761,461	3,498,182	3,090,441	3,612,760
Internal Service Fees	2,439,742	2,254,930	2,585,117	2,437,616
Debt Service	242,163	147,227	147,593	147,593
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$10,461,169	\$12,055,078	\$ 9,624,717	\$11,594,462
Transfers Out to Other Funds	242,820	309,133	248,333	297,864
Total Expenditures	\$22,639,257	\$ 27,251,312	\$24,879,880	\$ 28,551,447
Net Change	2,211,992	—	876,305	(33,301)

Maintenance Services Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Administration - General Fund	—	—	—	—
Landscape - General Fund	—	—	—	—
Streets - General Fund	2,055,480	2,285,458	2,090,000	2,205,000
Streets - Stormwater	—	—	—	—
Facilities - Internal Svc Fund	5,704,116	6,027,299	6,411,452	5,999,674
Fleet Management - Internal Svc Fund	4,553,965	4,736,545	4,741,056	4,741,056
S. Hayward B.A.R.T. JPA Fund	—	—	—	—
LLD/MD - Special Revenue Fund	1,780,761	2,010,294	—	—
	\$14,094,322	\$ 15,059,596	\$ 13,242,508	\$ 12,945,730
(Contribution)/Use of Fund Balance				
Facilities	320,871	362,368	438,152	1,874,698
Fleet Management	149,525	49,730	1,826	425,645
LLD/MD	635,600	378,386	—	182,386
	\$ 1,105,996	\$ 790,484	\$ 439,978	\$ 2,482,729
Fund Subsidy				
Gen Fund Subsidy - Maint Svc	5,112,294	5,538,680	6,185,535	6,094,422
Gen Fund Subsidy - Facilities				
Measure C Fund Subsidy	1,616,872	2,458,279	2,421,611	2,908,876
S. Hayward B.A.R.T. JPA Sub	—	—	—	—
Transfers In - Fleet Management				
Water Fund Sub - Landscape	1,217,685	1,406,729	1,400,879	1,846,386
Stormwater Subsidy - Streets	1,704,080	1,997,544	2,065,673	2,240,003
	\$ 9,650,932	\$ 11,401,232	\$ 12,073,698	\$ 13,089,687
Total Revenues	\$24,851,249	\$ 27,251,312	\$ 25,756,184	\$ 28,518,146
EXPENDITURES				
Expenditures				
Administration - Gen Fund	241,743	616,848	550,568	662,467
Landscape - Gen Fund	3,780,741	3,687,698	4,070,397	4,255,274
Landscape - Water Fund	1,217,685	1,406,729	1,400,879	1,846,386
Streets - Gen Fund	3,145,290	3,519,593	3,654,570	3,381,681
Streets - Stormwater Fund	1,704,080	1,997,544	2,065,673	2,240,003
Measure C Programs	1,616,872	2,458,279	2,421,611	2,908,876
S. Hayward B.A.R.T. JPA Sub	—	—	—	—
Facilities	5,383,245	6,389,667	5,973,300	7,874,372
Fleet	4,404,440	4,786,275	4,742,882	5,166,701
LLD/MD	1,145,161	2,388,680	—	182,386
Total Expenditures	\$ 22,639,257	\$ 27,251,312	\$ 24,879,880	\$ 28,518,146
Net Change	2,211,992	—	876,305	—

Maintenance Services Department

Maintenance Services - General Fund Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Interest & Rents	—	—	—	—
Fines & Forfeitures	2,055,480	2,285,458	2,090,000	2,205,000
Fees & Service Charges	—	—	—	—
Other Revenue	—	—	—	—
Total Revenues	\$ 2,055,480	\$ 2,285,458	\$ 2,090,000	\$ 2,205,000
EXPENDITURES				
Expenditures				
Salary				
Regular	2,756,967	3,689,438	3,620,767	3,526,987
Overtime	496,671	452,508	285,778	737,460
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	762,572	877,767	805,456	834,382
Retiree Medical	39,073	41,951	42,752	19,434
PERS	947,900	999,396	949,832	992,027
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	(469,839)	(543,349)	—	(300,000)
<i>Net Staffing Expense</i>	\$ 4,533,344	\$ 5,517,711	\$ 5,704,585	\$ 5,810,290
Maintenance & Utilities	899,817	788,200	776,000	993,466
Supplies & Services	318,447	350,458	366,420	419,420
Internal Service Fees	1,416,166	1,167,769	1,428,530	1,076,246
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 2,634,430	\$ 2,306,427	\$ 2,570,950	\$ 2,489,132
Total Expenditures	\$ 7,167,774	\$ 7,824,138	\$ 8,275,535	\$ 8,299,422
General Fund Subsidy	5,112,294	5,538,680	6,185,535	6,094,422

Maintenance Services Department

Administration - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
None	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	97,888	420,211	368,607	432,193
Overtime	—	—	—	—
Benefits				
Fringe Benefits	40,685	52,421	49,808	68,381
Retiree Medical	849	2,451	2,451	2,215
PERS	85,921	114,406	95,723	108,664
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 225,343	\$ 589,489	\$ 516,589	\$ 611,453
Maintenance & Utilities	—	—	—	—
Supplies & Services	3,420	3,913	7,929	13,517
Internal Service Fees	12,980	23,446	26,050	37,497
<i>Net Operating Expense</i>	\$ 16,400	\$ 27,359	\$ 33,979	\$ 51,014
Total Expenditures	\$ 241,743	\$ 616,848	\$ 550,568	\$ 662,467
General Fund Subsidy	241,743	616,848	550,568	662,467

Maintenance Services Department

Street Maintenance - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Fines & Forfeitures	2,055,480	2,285,458	2,090,000	2,205,000
Fees & Service Charges	—	—	—	—
Other Revenue	—	—	—	—
Total Revenues	\$ 2,055,480	\$ 2,285,458	\$ 2,090,000	\$ 2,205,000
EXPENDITURES				
Expenditures				
Salary				
Regular	1,295,400	1,649,581	1,661,405	1,448,866
Overtime	331,436	280,814	224,778	576,144
Benefits				
Fringe Benefits	340,551	376,618	376,137	294,891
Retiree Medical	16,597	18,116	18,917	7,921
PERS	424,998	434,317	435,336	445,618
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	(170,040)	(30,300)	—	(198,000)
<i>Net Staffing Expense</i>	\$ 2,238,942	\$ 2,729,146	\$ 2,716,573	\$ 2,575,440
Maintenance & Utilities	13,740	10,370	22,000	27,183
Supplies & Services	241,022	256,032	254,800	301,647
Internal Service Fees	651,586	524,045	661,197	477,411
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 906,348	\$ 790,447	\$ 937,997	\$ 806,241
Total Expenditures	\$ 3,145,290	\$ 3,519,593	\$ 3,654,570	\$ 3,381,681
General Fund Subsidy	1,089,810	1,234,135	1,564,570	1,176,681

Maintenance Services Department

Landscape Maintenance - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Fees & Service Charges	—	—	—	—
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	1,363,679	1,619,646	1,590,755	1,645,928
Overtime	165,235	171,694	61,000	161,316
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	381,336	448,728	379,511	471,110
Retiree Medical	21,627	21,384	21,384	9,298
PERS	436,981	450,673	418,773	437,745
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	(299,799)	(513,048)	—	(102,000)
<i>Net Staffing Expense</i>	\$ 2,069,059	\$ 2,199,077	\$ 2,471,423	\$ 2,623,397
Maintenance & Utilities	886,077	777,830	754,000	966,283
Supplies & Services	74,005	90,513	103,691	104,256
Internal Service Fees	751,600	620,278	741,283	561,338
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 1,711,682	\$ 1,488,621	\$ 1,598,974	\$ 1,631,877
Total Expenditures	\$ 3,780,741	\$ 3,687,698	\$ 4,070,397	\$ 4,255,274
General Fund Subsidy	3,780,741	3,687,698	4,070,397	4,255,274

Maintenance Services Department

Landscape Maintenance (Water Fund) - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
None	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	412,629	489,590	574,925	800,698
Overtime	40,697	37,085	25,000	25,000
Benefits				
Fringe Benefits	149,861	175,842	127,133	222,135
Retiree Medical	7,465	7,705	7,705	4,258
PERS	147,639	154,276	150,004	210,490
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 758,291	\$ 864,498	\$ 884,767	\$ 1,262,581
Maintenance & Utilities	325,549	400,758	354,100	389,100
Supplies & Services	6,990	9,833	20,200	20,200
Internal Service Fees	126,855	131,640	141,812	174,505
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 459,394	\$ 542,231	\$ 516,112	\$ 583,805
Total Expenditures	\$ 1,217,685	\$ 1,406,729	\$ 1,400,879	\$ 1,846,386
Water Fund Subsidy	1,217,685	1,406,729	1,400,879	1,846,386

Maintenance Services Department

Street Maintenance (Stormwater Fund) - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other Revenue	—	—	—	—
Interest and Rents	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	719,035	934,050	1,008,437	1,066,079
Overtime	44,154	39,729	43,000	43,000
Benefits				
Fringe Benefits	214,247	251,564	210,819	295,640
Retiree Medical	14,402	13,118	13,919	5,034
PERS	264,159	290,600	264,219	280,987
Program Reduction Savings				—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,255,997	\$ 1,529,061	\$ 1,540,394	\$ 1,690,740
Maintenance & Utilities	7,030	4,909	11,867	11,867
Supplies & Services	74,493	78,437	126,000	126,000
Internal Service Fees	366,560	385,137	387,412	411,396
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 448,083	\$ 468,483	\$ 525,279	\$ 549,263
Total Expenditures	\$ 1,704,080	\$ 1,997,544	\$ 2,065,673	\$ 2,240,003
Stormwater Fund Subsidy	1,704,080	1,997,544	2,065,673	2,240,003

Maintenance Services Department

Facilities Management - Internal Service Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Facilities Service Fee	5,287,259	5,806,296	5,806,296	5,806,296
Interest & Rents	40,963	34,039	36,104	—
Other Revenue	179,651	186,964	179,438	193,378
General Fund Subsidy	196,243	—	389,614	—
Total Revenues	\$ 5,704,116	\$ 6,027,299	\$ 6,411,452	\$ 5,999,674
EXPENDITURES				
Expenditures				
Salary				
Regular	1,193,594	1,502,588	1,634,710	1,801,866
Overtime	95,225	183,936	45,000	45,000
Benefits				
Fringe Benefits	324,632	380,108	441,263	443,460
Retiree Medical	13,505	13,503	15,105	7,613
PERS	412,184	437,086	433,430	477,250
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 2,039,140	\$ 2,517,221	\$ 2,569,508	\$ 2,775,189
Maintenance	261,383	302,652	234,019	384,019
Utilities	1,063,469	1,347,868	1,250,000	2,287,600
Supplies & Services	1,776,863	1,947,852	1,705,197	2,132,401
Internal Service Fees	138,095	142,900	85,321	160,363
Capital	—	—	—	—
Debt Service Payments	—	—	—	—
<i>Net Operating Expense</i>	\$ 3,239,810	\$ 3,741,272	\$ 3,274,537	\$ 4,964,383
Fund Transfers Out to				
General Fund - Cost Allocation	—	—	—	—
Liability Insurance Premium	73,177	91,164	104,440	134,800
Transfer Out to Other	31,118	40,010	24,815	—
Transfer to Capital	—	—	—	—
<i>Net Transfers Out</i>	\$ 104,295	\$ 131,174	\$ 129,255	\$ 134,800
Total Expenditures	\$ 5,383,245	\$ 6,389,667	\$ 5,973,300	\$ 7,874,372
Net Change	320,871	(362,368)	438,152	(1,874,698)

Maintenance Services Department

Fleet Management - Internal Service Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Vehicle Maint/Operating Rate	4,553,965	4,736,052	4,736,056	4,736,056
Interest	—	493	5,000	5,000
Other Revenue	—	—	—	—
Total Revenues	\$ 4,553,965	\$ 4,736,545	\$ 4,741,056	\$ 4,741,056
EXPENDITURES				
Expenditures				
Salary				
Regular	1,040,036	1,254,598	1,337,171	1,619,601
Overtime	91,985	145,780	90,000	90,000
Benefits				
Fringe Benefits	336,071	374,441	412,845	394,328
Retiree Medical	16,869	16,867	16,867	8,625
PERS	372,728	374,087	353,328	430,228
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,857,689	\$ 2,165,773	\$ 2,210,211	\$ 2,542,782
Maintenance & Utilities	191,205	166,936	149,080	149,080
Supplies & Services	(204,038)	169,599	159,124	160,413
Fuel	1,242,277	1,174,086	1,025,000	1,025,000
Auto Parts	681,697	522,846	575,000	575,000
Internal Service Fees	254,922	261,849	357,796	403,769
Debt Service Payments	242,163	147,227	147,593	147,593
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 2,408,226	\$ 2,442,543	\$ 2,413,593	\$ 2,460,855
Fund Transfers Out to				
Liability Insurance Premium	108,224	137,565	96,217	162,884
Transfer Out to Other	30,301	40,394	22,861	180
General Fund - Cost Allocation	—	—	—	—
<i>Net Transfers Out</i>	\$ 138,525	\$ 177,959	\$ 119,078	\$ 163,064
Total Expenditures	\$ 4,404,440	\$ 4,786,275	\$ 4,742,882	\$ 5,166,701
Net Change	149,525	(49,730)	(1,826)	(425,645)

Maintenance Services Department

Landscape & Lighting and Maint. Districts Summary-Special Rev

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$ 3,104,656	\$ 3,740,256	\$ 3,361,870	\$ 3,361,870
Fund Revenue				
Special Assessments	1,654,366	1,739,830	—	—
Interest and Rents	126,395	270,464	—	—
Total Revenues	\$ 1,780,761	\$ 2,010,294	\$ —	\$ —
Fund Expenditures				
Salary				
Regular	—	—	—	—
Overtime	—	—	—	—
Benefits				
Fringe Benefits	—	—	—	—
Retiree Medical	—	—	—	—
PERS	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	56,768	55,695	—	—
<i>Net Staffing Expense</i>	\$ 56,768	\$ 55,695	\$ —	\$ —
Maintenance & Utilities	1,026,161	1,968,411	—	154,861
Supplies & Services	62,232	364,574	—	27,525
<i>Net Operating Expense</i>	\$ 1,088,393	\$ 2,332,985	\$ —	\$ 182,386
Total Expenditures	\$ 1,145,161	\$ 2,388,680	\$ —	\$ 182,386
Net Change	635,600	(378,386)	—	(182,386)
Ending Working Capital Balance	3,740,256	3,361,870	3,361,870	3,179,484

Maintenance Services Department

Measure C Programs - Measure C Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
None	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	757,197	1,310,984	1,310,931	1,723,209
Overtime	123,509	215,702	135,000	135,000
Benefits				
Fringe Benefits	266,788	362,006	328,598	361,794
Retiree Medical	14,418	17,619	17,619	7,263
PERS	272,126	330,831	305,217	350,273
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,434,038	\$ 2,237,142	\$ 2,097,365	\$ 2,577,539
Maintenance & Utilities	912	919	1,500	1,500
Supplies & Services	44,777	54,583	138,500	118,500
Internal Service Fees	137,144	165,635	184,246	211,337
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ 182,833	\$ 221,137	\$ 324,246	\$ 331,337
Total Expenditures	\$ 1,616,872	\$ 2,458,279	\$ 2,421,611	\$ 2,908,876
Measure C Fund Subsidy	1,616,872	2,458,279	2,421,611	2,908,876

Maintenance Services Department

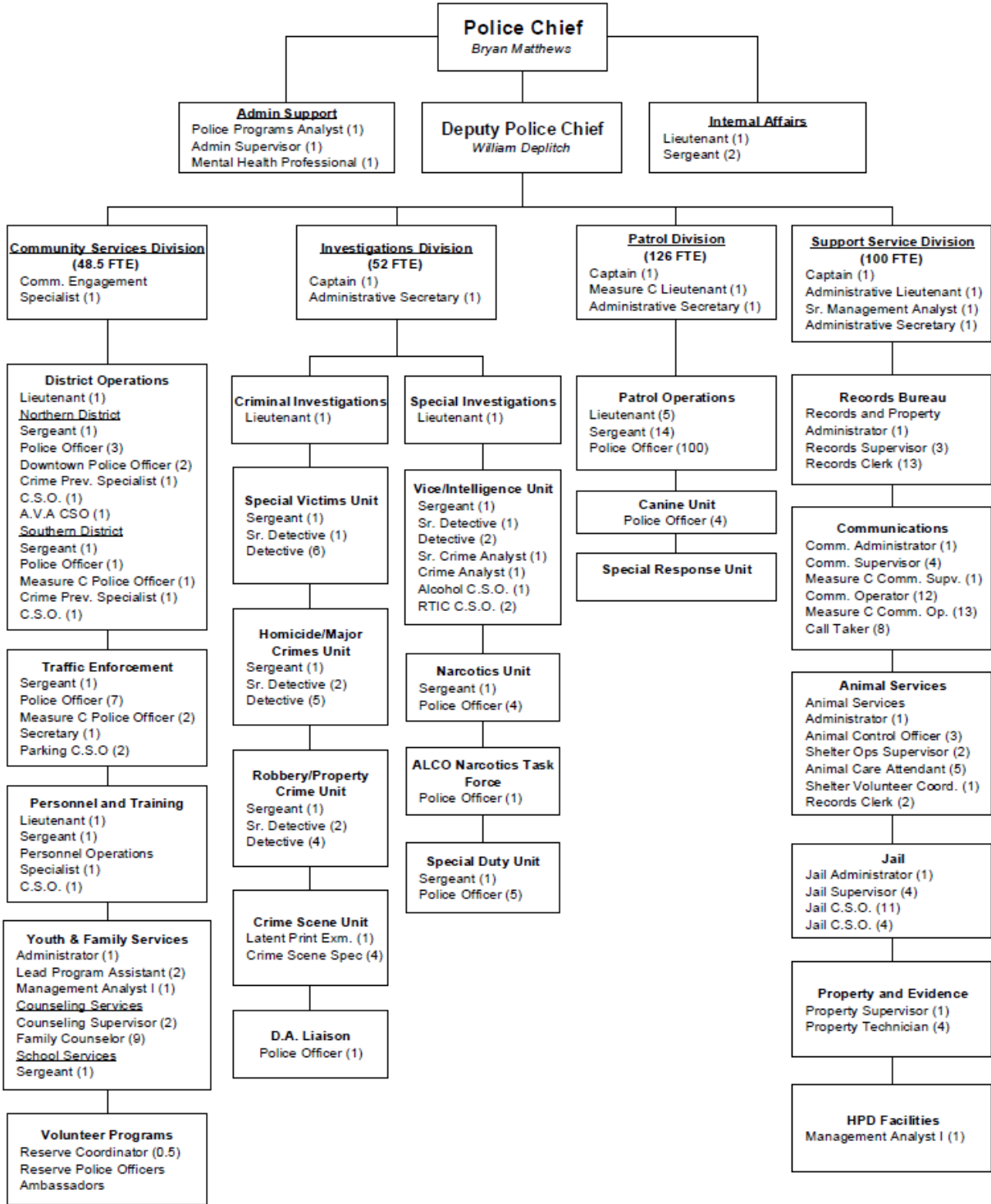
South Hayward B.A.R.T. JPA

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Fines and Forfeiture	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	—	—	—	—
Overtime	—	—	—	—
Benefits				
Fringe Benefits	—	—	—	—
Retiree Medical	—	—	—	—
PERS	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ —	\$ —	\$ —	\$ —
Maintenance & Utilities	—	—	—	—
Supplies & Services	—	—	—	—
Internal Service Fees	—	—	—	—
Capital Outlay	—	—	—	—
<i>Net Operating Expense</i>	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ —	\$ —	\$ —	\$ —
S. Hwrd B.A.R.T. JPA Fund Subsidy	—	—	—	—

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Hayward Police Department



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

HAYWARD POLICE DEPARTMENT

MISSION STATEMENT

To enhance partnerships and trust with our community, reduce crime, and improve the quality of life for those we serve.

DEPARTMENT OVERVIEW

The Police Department is comprised of five divisions: Office of the Chief; Patrol; Investigations; Support Services; and the Community Services Division.

DIVISION/PROGRAM SUMMARIES

Office of the Chief

The Office of the Chief provides for the overall administration and management of the Department. The Deputy Chief reports directly to the Chief and the Division Commanders report directly to the Deputy Chief. In addition, Internal Affairs, Commission on Accreditation for Law Enforcement Agencies (CALEA) Administration/Research and Development, and the Police Mental Health Professional also report directly to the Chief.

Internal Affairs ensures impartial, thorough, and timely investigation of community complaints and other incidents of alleged misconduct discovered through internal processes; scrutinizes significant use of force incidents such as officer-involved shootings; and is the custodian of record for court-ordered examinations of police personnel records.

The Police Program Analyst is the Accreditation Manager for accreditation by CALEA. This position ensures compliance with over 480 nationally recognized standards to assure continued accreditation of the Department and is responsible for policy maintenance, research and development of departmental policies, procedures, methods and systems, and general administration and analysis.

The Police Mental Health Professional has primary responsibility for programs intended to support the emotional well-being of Police Department employees and their families, administering programs of counseling and therapy for police-related mental health issues and implementing department mental health policies and services.

Patrol Division

Members of the Patrol Division are the police officers that our city residents and visitors are most likely to interact with on a daily basis. All aspects of the Patrol Division's operations are guided and shaped by the Department's Community Policing and Problem-Solving Philosophy. The Patrol Division is comprised of three units – the Patrol Operations Unit, Special Response Unit, and Canine Unit.

- The Patrol Operations Unit is comprised of seven patrol teams that respond to emergency and non-emergency calls for service from the community 24 hours a day, 7 days a week. The Patrol Operations Unit is also responsible for developing and training entry level and lateral police officers in the Field Training Program to help transition police recruits from the academic environment of the basic police academy to the performance environment of a police officer in the field.

HAYWARD POLICE DEPARTMENT

- The Special Response Unit (SRU) is comprised of both the SWAT and Crisis Negotiations Teams. SRU is a critical incident response team of highly trained Police Officers from throughout the Department. They are deployed whenever the resolution of a critical incident or situation requires additional resources, specialized equipment, or specialized training that is outside the capabilities of Patrol Officers.
- The Hayward Police Department's K-9 Unit has four Police Officer Handlers and four certified Police Service Dogs. Each K-9/handler team is assigned to uniformed Patrol. They provide support to Patrol Officers by searching confined spaces or large open areas, searching for objects (e.g., firearms, clothing, etc.), detecting the presence of illegal drugs, tracking the scent of a suspect or missing person, and providing individual Police Officer protection.

Investigation Division

The Investigations Division is comprised of two (2) major bureaus of operation - the Criminal Investigations Bureau and the Special Investigations Bureau.

The Criminal Investigations Bureau is comprised of four units – the Special Victims Unit, Homicide and Major Crimes Unit, Robbery and Property Crime Unit, and Crime Scene Unit.

- The Special Victims Unit thoroughly investigates incidents that are reported through a diverse range of sources, such as teachers, citizens, mental health professionals, and preliminary investigations by Patrol Officers. SVU investigators work collaboratively with CALICO (Child Abuse Listening, Interviewing and Coordination Center) interviewers, Children's Hospital's Center for the Protection of Children for forensic medical examinations and expertise, Shelters Against Violent Environments (SAVE) for domestic violence victim services, and the Alameda County SAFE (Sexual Assault Felony Enforcement) Task Force for investigation of sexually violent predators and sexually-based criminal enterprises.
- The Homicide and Major Crimes Unit investigates significant violent crimes that elude the department's prevention efforts, arrests and prosecutes suspects who commit them, locates missing adults, and investigates assaults, hate crimes, and arsons.
- The Robbery and Property Crimes Unit investigates, arrests, and prosecutes suspects who commit specific crimes in the City of Hayward, and provides investigative support to Officers engaged in community policing efforts. These crimes include but are not limited to, robbery, burglary, carjacking, fraud, and elder/dependent adult financial abuse.
- The Crime Scene Unit collects physical evidence at a crime scene and analyzes the evidence to identify possible suspects.

The Special Investigations Bureau is comprised of three units – the Vice-Intelligence Unit, Narcotics Unit, and Special Duty Unit.

HAYWARD POLICE DEPARTMENT

- The Vice-Intelligence Unit actively enforces and/or abates alcohol related violations, prostitution, tobacco ordinances, illegal gambling, and other closely related crimes within the City. Crime and Intelligence Analysts improve the ability of the department to monitor the criminal activity and behavior of people within the city through analysis of related information, to obtain knowledge about the activity of known criminals through intelligence analysis, to improve tactical planning, and to improve short- and long-term decision making. It also improves the ability of the department to manage, allocate, and deploy resources through practical analyses.
- The Narcotics Unit investigates mid to upper-level drug traffickers operating within the City of Hayward. The unit's primary mission is to identify, investigate, arrest, and prosecute mid to upper-level drug traffickers. Due to staffing shortages, the Narcotics Unit is currently not operating.
- The Special Duty Unit provides specialized police response to identified problem areas and to those areas most impacted by the activities of criminal street gangs. Their focus is on protecting lives and property, reducing violent crime (especially violent crimes committed by criminal street gang members), and reducing fear among the people we serve (especially those who live in neighborhoods where criminal street gang members actively engage in their illicit activities).

Support Services Division

The Support Services Division consists mainly of professional staff that provides support through the Communications Center, Jail, Records, Animal Services, and Property & Evidence.

- HPD Finance is responsible for fiscal oversight of the Police Department's budget and various grants. Provides administrative and statistical analytical support for the department's divisional programs.
- The Records Bureau is responsible for the care and maintenance of the Police Department's generated case reports. Records personnel assist the public in the processing and distribution of public record information. The Records Bureau receives and disseminates criminal warrants, subpoenas, and civil orders to meet State and Local mandates; and is also responsible for compiling crime statistics in support of the FBI's Uniform Crime Reporting System.
- The Communications Center provides 24-hour 911 and non-emergency answering services, and prioritizes and dispatches appropriate police and fire first responders.
- The Animal Services Shelter handles all animal control related calls for service. The Shelter investigates animal cruelty, animal bite reports, and public nuisance calls involving animals. The Shelter facilitates adoptions and provides assistance in resolving animal-related issues.
- The Jail provides temporary detention of all persons arrested in the course of police actions. The facility is classified as a "Type 1" by the State of California Corrections

HAYWARD POLICE DEPARTMENT

Standards Authority. The Jail houses persons pending arraignment for up to ninety-six (96) hours.

- The Property and Evidence Unit is the custodian of evidence for the courtroom and responsible for the integrity of the evidence's chain of custody. The Property and Evidence Unit is also the repository for found property and is responsible for the purging of property/evidence.
- HPD Facilities coordinates projects related to the Police Department's facility and fleet needs.

Community Services Division

The Community Services Division is comprised of highly trained personnel and community focused units, all of which exist to respond to a variety of community issues and/or to provide specialized services for community members. This division was developed in response to community conversations and engagement, it aligns with the Department's community policing philosophy, and it provides for the oversight and management of these community focused, problem-solving units.

- The Community Engagement Specialist is responsible for providing direction regarding all aspects of external communication as well as the coordination of community engagement events. The Community Engagement Specialist works closely with other Departmental units and the community, providing a variety of public education and outreach programs as well as all public relations activities for the Department. The Community Engagement Specialist also serves as the lead media contact, spokesperson, and primary social media manager for the Department.
- The District Operations Unit works closely with members of the community and is responsible for identifying, reducing, eliminating, and preventing problems that adversely impact community safety and order. To further the Department's community policing efforts and to decentralize service to the community, the City was divided into North and South Districts and a substation for each district was established. The substations are managed by a Lieutenant and serve as the primary liaison with the community. They coordinate the efforts of the Department, other City Departments, and other public agencies with the community to address crime and quality of life issues in the District neighborhoods and manage the abandoned vehicle abatement program.
- The Traffic Bureau provides traffic safety services, investigates fatal and major injury accidents, and coordinates Countywide traffic enforcement through the Office of Traffic Safety STEP Grant.
- The Personnel and Training Bureau manages Departmental recruitment, screening, hiring, uniforms and equipment, Workers' Compensation issues, and employee training. Personnel and Training Bureau personnel also manage the Chaplain and Peer Support Programs, which exist to provide assistance to Department personnel following critical incidents.

HAYWARD POLICE DEPARTMENT

- The Youth & Family Services Bureau, a valued unit that is extremely unique to police departments, provides a range of prevention, crisis intervention, counseling, juvenile diversion, case management, and information/referral services to youth and families residing in Hayward.
- The Reserve Bureau consists of a cadre of unpaid volunteers who are trained as police officers and provide support in a broad range of law enforcement roles. They support community-oriented events, they monitor registration compliance of convicted sex offenders residing in the City, and they assist with numerous other special projects.

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
% of Priority 1 responses that arrive within a targeted response time	90% w/in 10 minutes	97% w/in 10 minutes
% of Communications Center calls answered within a targeted timeframe	95% w/in 15 seconds	98.81% w/in 15 seconds
% of records requests responded to within a targeted timeline	W/in Statutory Requirements	Completed
Number of youth, families, and school staff served by the Youth and Family Services Bureau	5000	1,367*
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Achieve CALEA accreditation for Police Department	Achieve accreditation	Completed
Implement recommendations from Dispatch Assessment	Implementation 3 recommendations	Achieved, 11 of 18 recommendations

*Not a full count of individuals served. Due to a catastrophic data loss in an Alameda County managed database used to track school-based services, no data was available between 12/19/25-03/18/26. Due to this and changes in YFSB's school-based services, it is unlikely the FY26 target will be achieved. Does not include LINK.

HAYWARD POLICE DEPARTMENT

Performance Indicators	FY 2026-27 Target
% of Priority 1 responses that arrive within a targeted response time	90% w/in 10 minutes
% of Communications Center calls answered within a targeted timeframe	95% w/in 15 seconds
% of records requests responded to within a targeted timeline	W/in Statutory Requirements
Number of youth, families, and school staff served by the Youth and Family Services Bureau	4,500
Performance Objective	FY 2026-27 Target
Achieve CALEA accreditation for Police Department	Achieve accreditation
Realign Jail staffing to expand operational capabilities	Complete realignment
Supplement current UAS program with a drone as first responder (DFR) concept	Obtain approval and initiate beginning step
Implement a parking enforcement program	Implement program

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. The Police Department has 42 vacant positions (26 sworn and 16 professional). The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget. As the department's recruitment activities are ongoing due to separations, the Police Department, Finance Department, and Human Resources will work together to build a pipeline of officers to replace those separated especially through retirement.
2. The Department is making changes to jail operations reallocation staff to other activities such as parking enforcement resulting in new revenue.

Police Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Trans in from Other Funds				
General Fund Revenue	1,246,600	1,404,504	3,670,232	3,422,199
Narc Asset Seizure-Spec Rev Fund	—	—	—	—
	\$ 1,246,600	\$ 1,404,504	\$ 3,670,232	\$ 3,422,199
(Contribution)/Use of Fund Balance				
Narcotic Asset Seizure	—	—	—	21,895
	\$ —	\$ —	\$ —	\$ 21,895
Fund Subsidy				
General Fund Subsidy	76,181,908	92,651,942	100,958,831	105,839,770
Measure C Fund Subsidy	2,997,918	4,434,955	4,939,899	6,104,264
	\$ 79,179,826	\$ 97,086,897	\$ 105,898,730	\$ 111,944,034
Total Revenues	\$80,426,426	\$ 98,491,401	\$ 109,568,962	\$ 115,388,128
EXPENDITURES				
Expenditures By Expense Category				
Salary				
Regular	34,998,486	44,098,565	52,065,738	53,366,035
Overtime	5,601,962	7,040,792	2,751,000	3,000,002
Vacancy Savings	—	—	—	—
Benefits				
Fringe Benefits	9,072,663	10,938,124	13,833,254	13,358,450
Retiree Medical	2,109,154	2,139,862	2,707,061	2,132,875
PERS	18,161,043	23,794,798	27,402,870	32,919,404
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 69,943,308	\$ 88,012,141	\$ 98,759,923	\$ 104,776,766
Maintenance & Utilities	350,909	439,160	482,188	503,047
Supplies & Services	2,477,654	2,831,334	1,967,045	2,499,102
Internal Service Fees	7,654,555	7,208,766	8,359,806	7,609,213
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 10,483,118	\$ 10,479,260	\$ 10,809,039	\$ 10,611,362
Total Expenditures	\$80,426,426	\$ 98,491,401	\$ 109,568,962	\$ 115,388,128
Net Change	—	—	—	—

Police Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers in from Other Funds				
Office of the Chief	—	—	—	500,000
Community Services / Special Operations	272,846	409,594	2,310,574	2,137,199
Patrol Division	16,127	7,735	141,400	702,703
Investigations	124,295	126,751	151,586	39,000
Support Services	632,045	695,106	821,672	746,000
Special Programs	201,287	165,318	245,000	—
Narcotic Asset Seizure	—	—	—	—
	\$ 1,246,600	\$ 1,404,504	\$ 3,670,232	\$ 4,124,902
(Contribution)/Use of Fund Balance				
Narcotic Asset Seizure	—	—	—	21,895
	\$ —	\$ —	\$ —	\$ 21,895
Fund Subsidy				
General Fund Subsidy	76,181,908	92,651,942	100,958,831	105,839,770
Measure C Fund Subsidy	2,997,918	4,434,955	4,939,899	6,104,264
	\$79,179,826	\$97,086,897	\$105,898,730	\$111,944,034
Total Revenues	\$80,426,426	\$98,491,401	\$109,568,962	\$116,090,831
EXPENDITURES				
Expenditures and Transfer Out to Other Funds				
Office of the Chief - General Fund	2,170,211	2,684,737	2,597,680	2,972,590
Community Services / Special Operations	8,659,134	9,926,740	11,149,197	16,751,200
Patrol Division	35,252,780	44,045,719	43,893,926	45,347,161
Investigations	15,334,689	19,302,412	24,437,454	22,279,275
Support Services - General Services	14,930,137	16,981,965	18,765,232	18,593,055
Special Programs (Grants) - General Fund	1,081,557	1,114,873	3,785,574	3,318,688
Measure C Programs	2,997,918	4,434,955	4,939,899	6,104,264
Narc Asset Seizure-Spec Rev Fund	—	—	—	21,895
Total Expenditures	\$80,426,426	\$98,491,401	\$109,568,962	\$115,388,128
Net Change	—	—	—	702,703

Police Department

Police - General Fund Summary

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Licenses & Permits	379,449	333,242	449,017	234,000
Photo Red Light	80,484	133,774	72,828	—
Fines & Forfeitures	—	—	—	—
Intergovernmental	311,436	311,351	2,130,327	2,449,699
Fees & Service Charges	475,231	605,370	998,060	738,500
Other Revenue	—	20,767	20,000	—
Total Revenues	\$ 1,246,600	\$ 1,404,504	\$ 3,670,232	\$ 3,422,199
EXPENDITURES				
Expenditures				
Salary				
Regular	33,416,266	41,648,227	49,252,404	49,938,913
Overtime	5,601,962	7,040,792	2,751,000	3,000,002
Vacancy Savings	—	—	—	—
Benefits				
Fringe Benefits	8,679,644	10,432,468	13,279,036	12,504,174
Retiree Medical	2,050,550	2,071,653	2,628,393	2,070,166
PERS	17,444,697	22,767,545	26,371,802	31,643,363
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 67,193,119	\$ 83,960,685	\$ 94,282,635	\$ 99,156,618
Maintenance & Utilities	342,777	421,225	419,800	458,535
Supplies & Services	2,415,671	2,769,487	1,907,295	2,408,207
Internal Service Fees	7,476,941	6,905,049	8,019,333	7,238,609
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 10,235,389	\$ 10,095,761	\$ 10,346,428	\$ 10,105,351
Total Expenditures	\$ 77,428,508	\$ 94,056,446	\$ 104,629,063	\$ 109,261,969
General Fund Subsidy	76,181,908	92,651,942	100,958,831	105,839,770

Police Department

Office of the Chief - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Intergovernmental	—	—	—	500,000
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ 500,000
EXPENDITURES				
Expenditures				
Salary				
Regular	1,048,402	1,170,892	1,336,774	1,333,671
Overtime	42,486	79,015	16,500	97,576
Vacancy Savings	—	—	—	—
Benefits				
Fringe Benefits	228,595	271,436	292,602	279,175
Retiree Medical	35,142	36,740	57,844	58,498
PERS	525,128	702,295	703,270	907,996
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,879,753	\$ 2,260,378	\$ 2,406,990	\$ 2,676,916
Maintenance & Utilities	12,070	12,854	11,000	15,000
Supplies & Services	169,728	271,822	42,500	127,000
Internal Service Fees	108,660	139,683	137,190	153,674
<i>Net Operating Expense</i>	\$ 290,458	\$ 424,359	\$ 190,690	\$ 295,674
Total Expenditures	\$ 2,170,211	\$ 2,684,737	\$ 2,597,680	\$ 2,972,590
General Fund Subsidy	2,170,211	2,684,737	2,597,680	2,472,590

Police Department

Community Services / Special Operations - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Grants-Citizens' Option for Public Safety	—	—	1,243,519	500,000
Licenses and Permits	13,777	13,939	31,827	5,000
Photo Red Light	80,484	133,774	72,828	—
Intergovernmental	80,122	120,625	621,000	1,429,699
Fees & Service Charges	98,463	120,489	321,400	202,500
Other Revenue	—	20,767	20,000	—
Total Revenues	\$ 272,846	\$ 409,594	\$ 2,310,574	\$ 2,137,199
EXPENDITURES				
Expenditures				
Salary				
Regular	3,254,006	3,756,848	4,821,982	7,993,651
Overtime	777,675	1,062,675	243,500	423,735
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	869,538	952,208	1,334,638	1,876,897
Retiree Medical	226,537	226,517	369,134	267,500
PERS	1,708,159	1,940,516	2,767,423	4,203,669
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 6,835,915	\$ 7,938,764	\$ 9,536,677	\$14,765,452
Maintenance & Utilities	33,174	68,360	84,300	71,535
Supplies & Services	1,087,964	1,214,063	749,400	1,094,707
Internal Service Fees	702,081	705,553	778,820	819,506
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 1,823,219	\$ 1,987,976	\$ 1,612,520	\$ 1,985,748
Total Expenditures	\$ 8,659,134	\$ 9,926,740	\$11,149,197	\$16,751,200
General Fund Subsidy	8,386,288	9,517,146	8,838,623	14,614,001

Police Department

Patrol Division - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Licenses and Permits	—	—	—	—
Intergovernmental	—	—	—	—
Fees & Service Charges	16,127	7,735	141,400	—
Fines & Forfeitures	—	—	—	\$ 702,703
Other Revenue	—	—	—	—
Total Revenues	\$ 16,127	\$ 7,735	\$ 141,400	\$ 702,703
EXPENDITURES				
Expenditures				
Salary				
Regular	14,754,028	19,379,177	19,657,714	19,650,077
Overtime	2,638,393	2,998,926	1,215,000	1,278,080
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	4,168,971	5,056,315	5,345,180	4,969,562
Retiree Medical	1,172,662	1,172,560	1,460,168	1,257,753
PERS	9,068,994	12,672,644	12,721,515	15,624,704
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$31,803,048	\$41,279,622	\$40,399,577	\$42,780,176
Maintenance & Utilities	—	—	—	—
Supplies & Services	33,567	53,441	68,500	85,000
Internal Service Fees	3,416,165	2,712,656	3,425,849	2,481,985
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 3,449,732	\$ 2,766,097	\$ 3,494,349	\$ 2,566,985
Total Expenditures	\$35,252,780	\$44,045,719	\$43,893,926	\$ 45,347,161
General Fund Subsidy	35,236,653	44,037,984	43,752,526	44,644,458

Police Department

Investigations - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Licenses & Permits	124,295	126,751	148,526	39,000
Intergovernmental	—	—	—	—
Fees & Service Charges	—	—	3,060	—
Other Revenue	—	—	—	—
Total Revenues	\$ 124,295	\$ 126,751	\$ 151,586	\$ 39,000
EXPENDITURES				
Expenditures				
Salary				
Regular	6,995,776	8,713,762	11,668,216	10,396,964
Overtime	607,054	1,001,885	890,000	421,125
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	1,684,478	2,108,074	3,008,235	2,279,183
Retiree Medical	479,638	490,241	594,639	420,720
PERS	3,747,171	4,982,469	6,270,682	6,769,644
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 13,514,117	\$ 17,296,431	\$ 22,431,772	\$ 20,287,636
Maintenance & Utilities	5,145	28,838	35,000	45,000
Supplies & Services	428,764	551,075	407,000	400,000
Internal Service Fees	1,386,663	1,426,068	1,563,682	1,546,639
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 1,820,572	\$ 2,005,981	\$ 2,005,682	\$ 1,991,639
Total Expenditures	\$15,334,689	\$19,302,412	\$24,437,454	\$ 22,279,275
General Fund Subsidy	15,210,394	19,175,661	24,285,868	22,240,275

Police Department

Support Services - General Services

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Licenses & Permits	241,377	192,552	268,664	190,000
Intergovernmental	30,027	25,408	20,808	20,000
Fees & Service Charges	360,641	477,146	532,200	536,000
Other Revenue	—	—	—	—
Total Revenues	\$ 632,045	\$ 695,106	\$ 821,672	\$ 746,000
EXPENDITURES				
Expenditures				
Salary				
Regular	6,477,170	7,721,022	9,962,773	8,946,964
Overtime	1,518,896	1,889,040	386,000	776,788
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	1,728,062	2,044,435	2,690,396	2,691,906
Retiree Medical	136,571	145,595	146,608	65,695
PERS	2,395,245	2,469,621	2,737,172	2,999,984
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$12,255,944	\$14,269,713	\$15,922,949	\$15,481,337
Maintenance & Utilities	292,388	311,173	289,500	327,000
Supplies & Services	628,075	614,010	591,895	668,500
Internal Service Fees	1,753,730	1,787,069	1,960,888	2,116,218
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 2,674,193	\$ 2,712,252	\$ 2,842,283	\$ 3,111,718
Total Expenditures	\$14,930,137	\$16,981,965	\$18,765,232	\$18,593,055
General Fund Subsidy	14,298,092	16,286,859	17,943,560	17,847,055

Police Department

Special Programs (Grants) - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Fines and Forfeitures	—	—	—	—
Grant Revenue	201,287	165,318	245,000	—
Rental Income	—	—	—	—
Total Revenues	\$ 201,287	\$ 165,318	\$ 245,000	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	886,884	906,526	1,804,945	1,617,586
Overtime	17,458	9,251	—	2,698
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	—	—	607,985	407,451
Retiree Medical	—	—	—	—
PERS	—	—	1,171,740	1,137,366
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 904,342	\$ 915,777	\$ 3,584,670	\$ 3,165,101
Maintenance & Utilities	—	—	—	—
Supplies & Services	67,573	65,076	48,000	33,000
Internal Service Fees	109,642	134,020	152,904	120,587
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 177,215	\$ 199,096	\$ 200,904	\$ 153,587
Total Expenditures	\$ 1,081,557	\$ 1,114,873	\$ 3,785,574	\$ 3,318,688
General Fund Subsidy	880,270	949,555	3,540,574	3,318,688

Police Department

Narcotic Asset Seizure - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Beginning Working Capital Balance	\$ 488,428	\$ 488,428	\$ 488,428	\$ 488,428
REVENUES				
Revenue				
Fines & Forfeitures	—	—	—	—
Interest			—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	—	—	—	—
Overtime	—	—	—	—
Benefits				
Fringe Benefits	—	—	—	—
Retiree Medical	—	—	—	—
PERS	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ —	\$ —	\$ —	\$ —
Maintenance & Utilities	—	—	—	—
Supplies & Services	—	—	—	21,895
Internal Service Fees	—	—	—	—
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ —	\$ —	\$ —	\$ 21,895
Fund Transfers Out				
Trsfr to Police Capital Projects	—	—	—	—
	\$ —	\$ —	\$ —	\$ —
Total Expenditures	\$ —	\$ —	\$ —	\$ 21,895
Net Diff Gain (Use) of Fund Balance	—	—	—	(21,895)
Ending Working Capital Balance	488,428	488,428	488,428	466,533

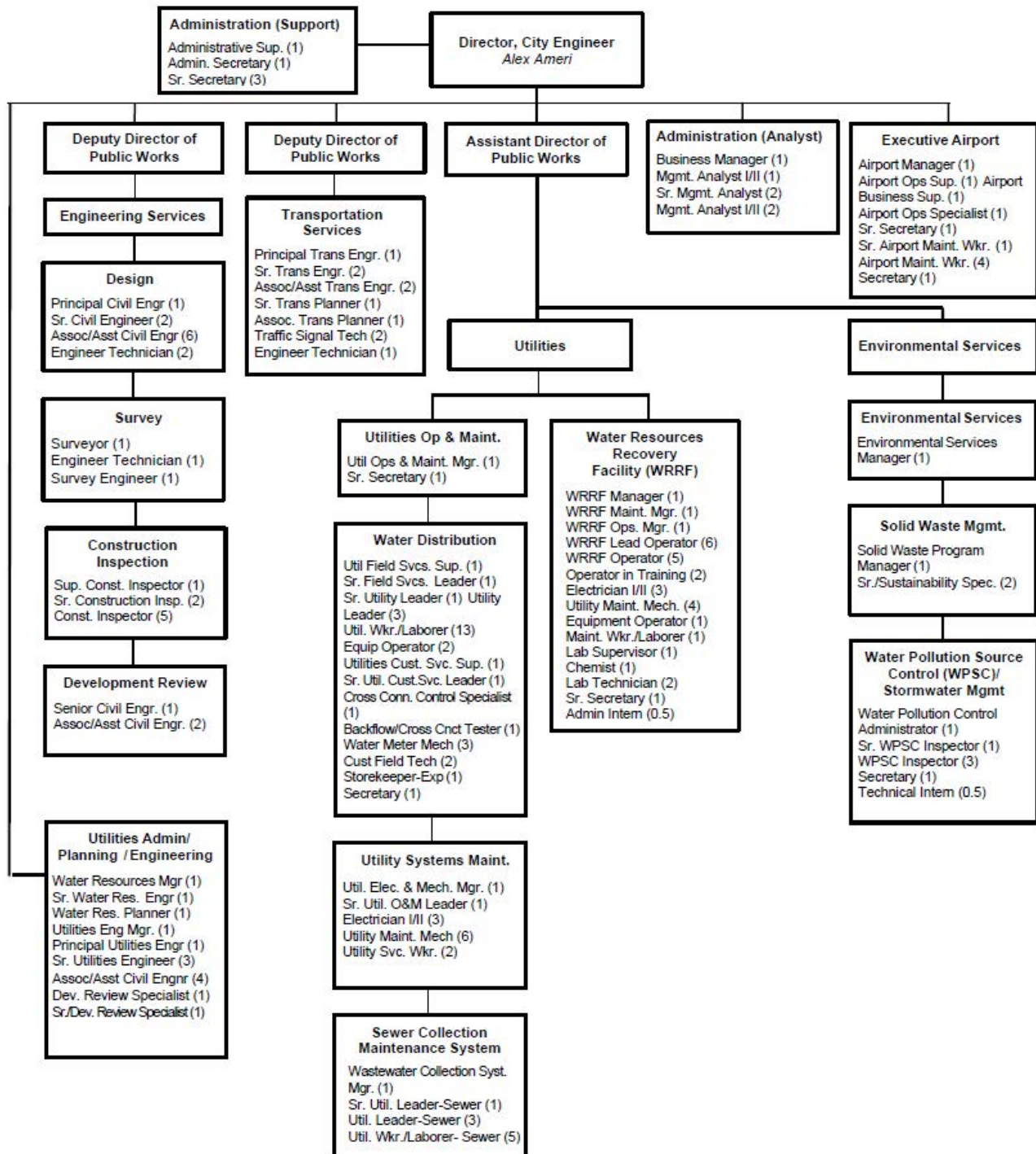
Police Department

Measure C Program - Measure C Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Other Revenue	—	—	—	—
Total Revenues	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	1,582,220	2,450,338	2,813,334	3,427,122
Overtime	—	—	—	—
Benefits				
Fringe Benefits	393,019	505,656	554,218	854,276
Retiree Medical	58,604	68,209	78,668	62,709
PERS	716,346	1,027,253	1,031,068	1,276,041
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 2,750,189	\$ 4,051,456	\$ 4,477,288	\$ 5,620,148
Maintenance & Utilities	8,132	17,935	62,388	44,512
Supplies & Services	61,983	61,847	59,750	69,000
Internal Service Fees	177,614	303,717	340,473	370,604
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 247,729	\$ 383,499	\$ 462,611	\$ 484,116
Total Expenditures	\$ 2,997,918	\$ 4,434,955	\$ 4,939,899	\$ 6,104,264
Measure C Fund Subsidy	2,997,918	4,434,955	4,939,899	6,104,264

**FY 2026-27
STAFFING
173.0 FTE***

Public Works and Utilities Department



*Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget.

PUBLIC WORKS & UTILITIES DEPARTMENT

MISSION STATEMENT

To plan, design, construct, operate, and maintain the City's public infrastructure, facilities, environment, and related services, including the City's roads, airport, water service, wastewater service, recycled water service, stormwater management, solid waste and recycling in a safe, reliable, innovative, and efficient manner, in full compliance with all applicable local, state, and federal laws and regulations; to manage City-wide-ranging environmental sustainability activities and climate change issues, and to design and construct all new buildings and parks.

DEPARTMENT OVERVIEW

The Department is organized into six divisions: Administration, Engineering Services, Transportation Services, the Executive Airport, Utilities (Water, Wastewater, Recycled Water, and Groundwater Management), and Environmental Services. While each of the six divisions serves a different function within the Department, they operate collaboratively to keep Hayward's infrastructure and public spaces safe, clean, and green, and provide superior service to City residents, businesses, institutions, and other customers.

The Engineering Services Division is responsible for providing engineering services and support to City operating departments and divisions and for implementation of the City's Capital Improvement Program. The Transportation Services Division is responsible for supporting the multi-modal development and operation of the City's transportation system. The Executive Airport Division is responsible for the safe daily operation of the Airport, including interaction with federal and state aviation authorities, maintenance of Airport facilities, administering Airport rules and regulations, and providing a high level of customer service. The Utilities Division is responsible for management of the City's Water Distribution System, Wastewater Collection and Treatment Systems, and Recycled Water System, as well as management of the City's sustainable groundwater efforts. The Division ensures full compliance with all applicable local, state, and federal laws and regulatory requirements related to water, wastewater, and recycled water operations. The Environmental Services Division oversees the Solid Waste and Recycling Program, as well as the Stormwater Management Program. The Division is also responsible for developing, implementing, coordinating, and managing sustainability programs and activities in the City, including implementation of strategies and programs contained in the City's adopted Climate Action Plan.

DIVISION/PROGRAM SUMMARIES

Engineering Division

Design/Development Services

Design/Development Services consists of two major groups. Design Services is responsible for implementing and processing the majority of the projects identified in the Capital Improvement Program, as well as preparing and administering grant applications. In addition, Design accomplishes in-house project designs, consultant selection, and administration of design services contracts, the administration of the pavement management program, and serves as the primary construction liaison. Development Services is responsible for the reviewing of grading plans, subdivision maps, improvement plans, and soils and geological reports for private development projects.

PUBLIC WORKS & UTILITIES DEPARTMENT

Construction Inspection Services

Construction Services is responsible for the construction inspection of City public works projects and private subdivision development improvement projects.

Survey

Survey maintains a library of recorded maps, improvement plans, and monumentation data, which consists of known points used to determine the horizontal or vertical location of objects on, above, or below the ground. This section is also responsible for all mapping, surveying, and printing services.

Transportation Division

Transportation Division comprises both Traffic Operations and Transportation Planning. The primary function of the Traffic Operations section is to reduce traffic delays and enhance traffic safety to pedestrians, bicyclists, and motorists through the appropriate use and maintenance of traffic control devices such as traffic signals, speed lumps, signing, and striping. The Transportation Planning section is responsible for the development and coordination of multi-modal transportation planning activities, and review and analysis for all major City transportation studies and environmental impact reports. Responsibilities include circulation and parking studies as well as the transportation impacts of development, including street improvements.

Executive Airport Division

The Hayward Executive Airport is a self-supporting, general aviation reliever airport. The primary function of the Airport is to relieve air carrier airports of general aviation traffic in the San Francisco Bay Area. Airport staff members interact with the community and airport users through various forums, including the Council's Infrastructure and Airport Committee, the Noise Committee, the annual Open House event, Airport tours, and public speaking engagements. In addition, Airport staff work to promote aviation safety, provide courteous and efficient service to the flying public, attract businesses that provide a full range of aviation services, continue to improve airport infrastructure, and maintain an open and positive relationship with the surrounding community.

Utilities Division

Administration, Planning, and Engineering (AP&E)

Administration, Planning, and Engineering is responsible for the procurement of potable water supply, as well as long-range water resource planning and design of needed rehabilitation, replacement, and capital improvement projects to ensure sufficient, reliable, and safe water supplies to current and future customers. This entity oversees the financial management of Utilities and Environmental Services, including Water, Wastewater, Recycled Water, and Stormwater Enterprise Funds and Recycling Special Fund, water conservation programs, and the administration of new utility service connections. The program staff works closely with the City's wholesale water supplier, the San Francisco Public Utilities Commission. It also works in coordination with the Bay Area Water Supply and Conservation Agency, which represents certain interests of cities and agencies that purchase water on a wholesale basis from San Francisco Public Utilities Commission (SFPUC).

PUBLIC WORKS & UTILITIES DEPARTMENT

Water Distribution Operations and Maintenance (O&M)

Water Distribution and Utilities Operations and Maintenance is responsible for the transmission, storage, and distribution of potable water. It maintains and operates all water facilities and is responsible for collecting water meter reading data and meter maintenance, field customer service, maintenance and repair of the water distribution system mains, and installation of new utility services.

Wastewater Collection Operations and Maintenance (O&M)

Wastewater Collection Operations and Maintenance is responsible for maintaining the City's network of sewer collection pipelines and wastewater lift stations. It is also responsible for the inspection, cleaning, and maintenance of sewer pipelines.

Water Resource Recovery Facility (WRRF)

The Water Resource Recovery Facility (WRRF) formerly Water Pollution Control Facility (WPCF) is responsible for treatment and disposal, or beneficial reuse, of wastewater from residential, commercial, and industrial customers. In addition to normal operations and maintenance functions, the WRRF staff plans, designs, and constructs needed rehabilitation, replacement, and capital improvement projects. The Division develops and expands the use of clean and renewable energy sources, such as solar photovoltaic and cogeneration of electric power and heat using biogas, to eliminate or reduce the facility's reliance on purchased power and to export surplus power through PG&E transmission system for the use at other City municipal facilities.

Recycled Water

The Recycled Water Program is responsible for the treatment and distribution of recycled water to customers for irrigation and industrial uses. The initial phase of the project is currently in operation and includes a treatment facility, storage tank, pump station, distribution pipelines, and customer connections to the new recycled water system. Recycled water deliveries to customers started in March 2022. Staff are responsible for permitting new recycled water customers and operating and maintaining recycled water facilities. In addition, the Recycled Water Program develops and plans for future expansions of the recycled water system.

Environmental Services Division

This Division brings the City's energy efficiency, resource conservation, and pollution and waste reduction activities under one umbrella. Activities include energy efficiency and conservation, water pollution control at the point of discharge (source control), minimizing stormwater pollutant discharge into the San Francisco Bay, managing solid waste reduction and recycling programs, and implementing sustainability programs and initiatives contained in the City's Climate Action Plan. The Division is also responsible for coordinating the City's participation in, and providing staffing resources to, Ava Community Energy (Ava), formerly known as East Bay Community Energy. Ava is a community-governed power supplier, committed to providing electricity generated from a high percentage of renewable sources such as solar, wind and geothermal. The City is a founding member of Ava. Alameda County and eleven of its thirteen cities are also current members, as well as the City of Tracy. In 2025, Ava will extend service to the San Joaquin County cities of Stockton and Lathrop.

PUBLIC WORKS & UTILITIES DEPARTMENT

PERFORMANCE GOALS AND METRICS

Performance Indicators	FY 2025-26 Target	FY 2025-26 Actual
Miles of bike & ped improvements installed (target = average of 10 miles)	60%	55%
% of development permits reviewed with first review comments issued in 10 business days	90%	Complete
% of traffic signal outages and malfunctions responded to within 8 hours	100%	Complete
Number of miles of water/sewer pipelines replaced annually	2 miles water/2 miles sewer	1.65 miles water/1.4 miles sewer
% of days that water and wastewater quality met state standards	100%	Complete
Percentage of waste diverted from the landfill	74%	Complete
Performance Objective	FY 2025-26 Target	FY 2025-26 Actual
Complete construction of La Vista Park	75%	20%
Install EV Charging in one muni parking lot in collaboration with Ava for public EV charging	100%	20%
Design Water Resource Recovery Facility Phase II upgrade	100%	99%
Develop a Recycled Water Master Plan	100%	Complete
Implement Speed Management Plan & High Injury Network Safety Plan (funded by SS4A Grant)	100%	50%
Implement Active Transportation Incentive & Promotion (funded by California Air Resources Board Grant)	75%	Complete
Implement Orchard Ave Traffic Calming - Design stage	100%	Complete
Complete Environmental Phase of East Bay Greenway (partner with Alameda County Transportation Commission)	100%	15%
Distribute 10,000 bags of compost to Hayward residents	100%	Complete
Implement Safe Routes to School Project (funded by California Air Resources Board Grant)	100%	60%
Complete the site assessment and conceptual design for new Police Safety Center	100%	Complete
Complete facility assessment for a new Corporation Yard	100%	80%

PUBLIC WORKS & UTILITIES DEPARTMENT

Performance Indicators	FY 2026-27 Target
Miles of bike & ped improvements installed (target = average of 10 miles)	60%
% of development permits reviewed with first review comments issued in 10 business days	90%
% of traffic signal outages and malfunctions responded to within 8 hours	100%
Number of miles of water/sewer pipelines replaced annually	2 miles water/2 miles sewer
% of days that water and wastewater quality met state standards	100%
Percentage of waste diverted from the landfill	74%
Performance Objective	FY 2026-27 Target
Complete construction of La Vista Park	85%
Install EV Charging in one muni parking lot in collaboration with Ava for public EV charging	100%
Design Water Resource Recovery Facility Phase II upgrade	100%
Implement Speed Management Plan & High Injury Network Safety Plan (funded by SS4A Grant)	75%
Implement Active Transportation Incentive & Promotion (funded by California Air Resources Board Grant)	100%
Complete Environmental Phase of East Bay Greenway (partner with Alameda County Transportation Commission)	100%
Distribute 10,000 bags of compost to Hayward residents	100%
Implement Safe Routes to School Project (funded by California Air Resources Board Grant)	100%
Complete facility assessment for a new Corporation Yard	100%

SIGNIFICANT RESOURCE CHANGES PLANNED FOR FY 2026-27

1. The Public Works and Utilities Department has 33 vacant positions with 9.55 in the General Fund. The Department is actively managing critical activities with this vacancy rate and proactively planning for the future by using stretch and out-of-class assignments to provide staff with opportunities to grow their skills. The Department will actively manage vacancies and reclassifications to ensure expenditures remain within the adopted fiscal year budget. Costs of most staff in the General Fund in the Public Works and Engineering Department are charged out to other funds for work associated with projects in those funds.
2. A Management Analyst in the Water, Wastewater and Measure D Funds is proposed to be reclassified to 1.0 FTE Business Manager in the Administration Division.
3. The Waste Management Franchise Fee in the General Fund is anticipated to increase \$180,000 which will also result in an \$18,000 revenue increase in the Measure D Fund for Measure D Augmentation.
4. A \$3.2 million increase in expenses is programmed in the Water Fund for water purchases due to SFPUC's rate increase. A \$300,000 revenue increase is forecasted based on adopted rate increase.

PUBLIC WORKS & UTILITIES DEPARTMENT

5. A \$3.8 million increase in revenues is programmed in the Wastewater Fund - \$3,844,064 based on adopted increase in sewer service charges and a \$235,000 increase is programmed for EBDA maintenance reimbursement.
6. An increase of the transfer of \$1.2 million from the Wastewater Operating Fund to Sewer Replacement Fund is planned for annual capital replacement projects and WRRF Phase II Project bond repayment.
7. A revenue increase of \$11,300 is estimated for the Stormwater Fund due to anticipated revenue increase for Street Cleaning Fees.
8. A revenue increase of \$12,900 is forecasted for the Recycled Water Fund for recycled water sales revenue based on anticipated rate increases and an increase of \$29,335 in recycled water service charge revenue based on anticipated rate increases. The recycled water loan was completed in FY 2025, therefore the expense of \$611,607 will be removed.
9. The transfer from Airport Fund to Airport Capital fund will decrease \$1.3 million due to reduction in transfers to Airport Capital Improvement Fund.

Public Works & Utilities Department

All Funds Summary - By Category

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers In from Other Funds				
General Fund Revenue	378,363	395,238	350,000	395,000
Airport Maintenance & Operations	4,260,136	4,255,432	4,167,520	4,221,032
Recycling Program - Special Revenue Fund	1,288,455	1,569,014	1,635,587	1,243,137
Stormwater Maint & Operation	3,620,036	3,412,582	3,114,700	3,126,000
Wastewater Maint & Operation	34,025,123	35,496,863	35,480,254	39,419,904
Water Maint & Operation	61,627,484	69,303,611	69,910,741	69,055,741
Recycled Water Maint & Operation	1,103,267	1,131,849	1,557,705	1,600,000
Regional Water Inter-Tie - Enterprise Fund	23,213	68,963	—	—
	\$106,326,077	\$115,633,553	\$116,216,507	\$119,060,814
(Contribution)/Use of Fund Balance				
Airport Maintenance & Operations	1,138,860	1,297,446	1,818,682	551,346
Recycling Program	1,413,360	3,549,911	175,045	5,293,220
Stormwater Maint & Operation	(484,187)	46,659	835,502	1,060,733
Waste Water Maint & Operation	(6,222,336)	9,033,617	4,748,634	1,646,036
Water Maint & Operation	(1,341,198)	(2,442,483)	3,281,797	8,943,262
Recycled Water Maint & Operation	(149,840)	(737,189)	868,359	14,329
Regional Water Inter-Tie	11,508	(36,276)	131,329	114,551
	\$ (5,633,833)	\$ 10,711,684	\$ 11,859,348	\$ 17,623,477
Fund Subsidy				
General Fund Subsidy	4,399,054	4,077,544	4,140,725	2,285,710
Total Revenues	\$105,091,299	\$130,422,781	\$132,216,580	\$138,970,001
EXPENDITURES				
Expenditures By Expense Category				
Salary				
Regular	17,158,355	22,575,960	28,144,667	29,202,297
Overtime	1,508,319	1,819,695	670,250	1,776,711
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	4,255,903	5,016,099	6,196,141	6,604,107
Retiree Medical	297,652	307,541	319,314	155,001
PERS	5,997,609	6,681,127	7,457,359	7,907,645
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	(2,547,438)	(4,943,376)	(6,730,047)	(8,534,540)
<i>Net Staffing Expense</i>	\$ 26,670,399	\$ 31,457,046	\$ 36,057,684	\$ 37,111,221
Maintenance & Utilities	3,760,983	4,543,478	5,199,281	5,646,500
Supplies & Services	8,899,856	10,345,980	11,216,041	13,639,156
Internal Service Fees	3,532,340	3,853,637	4,656,420	5,038,816
Water Purchases	36,105,538	40,362,788	43,000,000	46,200,000
Debt Service	4,017,217	17,553,916	4,019,695	3,408,088
<i>Net Operating Expense</i>	\$ 56,315,934	\$ 76,659,799	\$ 68,091,437	\$ 73,932,560
Transfers Out to Other Funds	22,103,604	22,304,574	28,067,459	27,997,173
Other Department Operating Costs	(4,108,842)	(4,884,786)	(5,076,387)	(6,989,476)
Total Expenditures	\$100,981,095	\$125,536,633	\$127,140,193	\$132,051,478
Net Change	4,110,204	4,886,148	5,076,387	6,918,523

Public Works & Utilities Department

All Funds Summary - By Program

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue and Transfers in from Other Funds				
General Fund Revenue	\$ 378,363	\$ 395,238	\$ 350,000	\$ 395,000
Hayward Executive Airport	4,260,136	4,255,432	4,167,520	4,221,032
Recycling Program	1,288,455	1,569,014	1,635,587	1,243,137
Stormwater	3,620,036	3,412,582	3,114,700	3,126,000
Wastewater	34,025,123	35,496,863	35,480,254	39,419,904
Water	61,627,484	69,303,611	69,910,741	69,055,741
Recycled Water	1,103,267	1,131,849	1,557,705	1,600,000
Regional Water Inter-Tie	23,213	68,963	—	—
	\$106,326,077	\$115,633,553	\$116,216,507	\$ 119,060,814
(Contribution)/Use of Fund Balance				
Hayward Executive Airport	1,138,860	1,297,446	1,818,682	551,346
Recycling Program	1,413,360	3,549,911	175,045	5,293,220
Stormwater	(484,187)	46,659	835,502	1,060,733
Wastewater	(6,222,336)	9,033,617	4,748,634	1,646,036
Water	(1,341,198)	(2,442,483)	3,281,797	8,943,262
Recycled Water	(149,840)	(737,189)	868,359	14,329
Regional Water Inter-Tie	11,508	(36,276)	131,329	114,551
	\$ (5,633,833)	\$ 10,711,684	\$ 11,859,348	\$ 17,623,477
Fund Subsidy				
General Fund Subsidy	4,399,054	4,077,544	4,140,725	2,285,710
Total Revenues	\$105,091,295	\$130,422,781	\$132,216,580	\$ 138,970,001
EXPENDITURES				
Expenditures and Transfer Out to Other Funds By Program				
General Fund	4,777,418	4,472,782	4,490,725	2,680,710
Hayward Executive Airport	5,398,996	5,552,878	5,986,202	4,772,379
Recycling	2,701,815	5,118,925	1,810,632	6,536,357
Stormwater	1,431,769	1,461,697	1,884,529	1,946,731
Wastewater	27,802,786	44,530,480	40,228,888	39,821,735
Water	57,881,524	63,973,886	70,181,824	74,493,737
Recycled Water	953,427	394,660	2,426,064	1,585,671
Regional Water Inter-Tie	34,721	32,687	131,329	114,552
Total Expenditures	\$100,982,451	\$125,537,995	\$127,140,193	\$ 131,951,872
Net Change	4,108,842	4,884,786	5,076,387	7,018,129

Public Works & Utilities Department

Engineering & Transportation - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Sales and Other Taxes	—	—	—	—
Interest and Rents	47,217	57,916	—	—
Fees & Service Charges	316,894	326,332	350,000	395,000
Other Revenue	—	—	—	—
Total Revenues	\$ 364,111	\$ 384,248	\$ 350,000	\$ 395,000
EXPENDITURES				
Expenditures				
Salary				
Regular	3,799,473	5,452,837	6,508,325	6,199,876
Overtime	91,114	88,153	6,400	192,111
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	678,083	839,010	1,064,967	1,275,744
Retiree Medical	57,111	63,511	66,714	33,783
PERS	1,212,251	1,540,831	1,764,996	1,785,133
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other prog	(2,547,438)	(4,936,203)	(6,455,047)	(8,259,540)
<i>Net Staffing Expense</i>	\$ 3,290,594	\$ 3,048,139	\$ 2,956,355	\$ 1,227,107
Maintenance & Utilities	16,651	14,226	11,525	21,847
Supplies & Services	662,454	408,822	400,613	292,144
Internal Service Fees	751,219	934,435	1,049,370	1,058,262
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 1,430,324	\$ 1,357,483	\$ 1,461,508	\$ 1,372,253
Total Expenditures	\$ 4,720,918	\$ 4,405,622	\$ 4,417,863	\$ 2,599,360
General Fund Subsidy	\$ 4,356,808	\$ 4,021,374	\$ 4,067,863	\$ 2,204,360

Public Works & Utilities Department

Solid Waste Program - General Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Fees & Service Charges	14,253	10,990	—	—
Total Revenues	\$ 14,253	\$ 10,990	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	36,681	45,290	50,022	53,342
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	4,581	5,276	5,343	6,248
Retiree Medical	401	400	400	280
PERS	11,849	13,103	13,611	14,036
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 53,512	\$ 64,069	\$ 69,376	\$ 73,906
Maintenance & Utilities	—	—	—	—
Supplies & Services	—	—	—	—
Internal Service Fees	2,988	3,091	3,486	7,444
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 2,988	\$ 3,091	\$ 3,486	\$ 7,444
Total Expenditures	\$ 56,500	\$ 67,160	\$ 72,862	\$ 81,350
General Fund Subsidy	42,247	56,170	72,862	81,350

Public Works & Utilities Department

Hayward Executive Airport - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Interest & Rents	328,765	324,627	168,864	258,847
Land Rent	2,201,982	2,260,665	2,243,060	2,243,060
Hangar Rent	1,425,289	1,418,012	1,452,625	1,452,625
Fees & Service Charges	709	515	3,000	500
Other Revenue	303,391	251,613	299,971	266,000
Total Revenues	\$ 4,260,136	\$ 4,255,432	\$ 4,167,520	\$ 4,221,032
EXPENDITURES				
Expenditures				
Salary				
Regular	1,134,601	1,281,484	1,555,508	1,673,273
Overtime	90,340	70,930	26,750	70,000
Benefits				
Fringe Benefits	296,250	293,047	360,699	388,015
Retiree Medical	18,743	18,741	18,741	9,091
PERS	425,667	381,892	413,653	452,851
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other prog	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,965,601	\$ 2,046,094	\$ 2,375,351	\$ 2,593,230
Maintenance & Utilities	263,652	255,491	331,405	331,405
Supplies & Services	256,629	269,940	415,354	365,394
Internal Service Fees	253,134	259,594	278,432	278,986
Capital - Debt Service	—	—	—	—
<i>Net Operating Expense</i>	\$ 773,415	\$ 785,025	\$ 1,025,191	\$ 975,785
Fund Transfers Out to				
Cost Allocation to General Fund	185,168	253,351	253,351	154,011
Liability Insurance Premium	103,140	123,526	106,908	149,353
Transfer Out to Other	71,672	44,882	25,401	—
Tech Services ERP	—	—	—	—
Airport Capital Fund	2,300,000	2,300,000	2,200,000	900,000
<i>Total Transfers Out</i>	\$ 2,659,980	\$ 2,721,759	\$ 2,585,660	\$ 1,203,364
Total Expenditures	\$ 5,398,996	\$ 5,552,878	\$ 5,986,202	\$ 4,772,379
Net Change	(1,138,860)	(1,297,446)	(1,818,682)	(551,346)

Public Works & Utilities Department

Recycling Program - Special Revenue Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Special Assessment-Deliq Bills	13,949	13,156	10,000	10,000
Waste Management Impact Fee	679,190	701,331	715,000	733,000
Interest & Rents	107,489	268,185	4,000	4,000
Intergovernmental	487,827	586,342	906,587	496,137
Fees and Service Charges	—	—	—	—
Other Revenue	—	—	—	—
<i>Total Revenue</i>	\$ 1,288,455	\$ 1,569,014	\$ 1,635,587	\$ 1,243,137
Fund Transfers In	—	—	—	—
Total Revenues	\$ 1,288,455	\$ 1,569,014	\$ 1,635,587	\$ 1,243,137
EXPENDITURES				
Expenditures				
Salary				
Regular	501,094	959,674	685,724	635,776
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	75,011	97,295	97,782	72,250
Retiree Medical	3,444	3,444	5,847	513
PERS	172,703	216,466	180,505	129,352
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 752,252	\$ 1,276,879	\$ 969,858	\$ 837,891
Maintenance & Utilities	1,567	62	600	3,900
Supplies & Services	1,553,640	3,737,794	706,142	2,984,748
Internal Service Fees	25,694	26,578	38,671	68,625
Capital	—	—	—	—
<i>Net Operating Expense</i>	\$ 1,580,901	\$ 3,764,434	\$ 745,413	\$ 3,057,273
Fund Transfers Out to				
Cost Allocation to General Fund	38,257	46,169	46,169	36,547
Liability Insurance Premium	17,829	21,469	39,748	54,252
Transfer Out to Other	312,576	9,974	9,444	2,650,000
<i>Total Transfers Out</i>	\$ 368,662	\$ 77,612	\$ 95,361	\$ 2,740,799
Total Expenditures	\$ 2,701,815	\$ 5,118,925	\$ 1,810,632	\$ 6,536,357
Net Change	(1,413,360)	(3,549,911)	(175,045)	(5,293,220)

Public Works & Utilities Department

Water - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Revenue				
Water Sales	47,174,092	51,675,049	55,605,000	53,600,000
Water Service Charges	12,027,675	13,028,322	13,300,000	13,900,000
Installation Fees	389,183	680,443	300,000	600,000
Other Fees and Charges	486,130	1,134,073	350,000	600,000
Interest & Rents	1,464,628	2,592,827	218,000	218,000
Other Revenue	—	—	—	—
Grants	—	—	—	—
<i>Total Revenue</i>	\$ 61,541,708	\$ 69,110,714	\$ 69,773,000	\$ 68,918,000
Fund Transfers In from				
Other Funds	—	—	—	—
Capital Funds	—	—	—	—
Debt Service Funds	85,776	192,897	137,741	137,741
<i>Total Transfers In</i>	\$ 85,776	\$ 192,897	\$ 137,741	\$ 137,741
Total Revenues	\$ 61,627,484	\$ 69,303,611	\$ 69,910,741	\$ 69,055,741
Expenditures				
Salary				
Regular	4,618,837	6,044,001	8,083,195	8,675,699
Overtime	598,044	811,619	232,100	809,600
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	1,365,985	1,656,770	2,087,048	2,164,121
Retiree Medical	92,291	95,963	99,566	46,700
PERS	1,623,699	1,815,887	2,125,911	2,300,655
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	(7,173)	(150,000)	(150,000)
<i>Net Staffing Expense</i>	\$ 8,298,856	\$ 10,417,067	\$ 12,477,820	\$ 13,846,775
Water Purchases	36,105,538	40,362,788	43,000,000	46,200,000
Maintenance & Utilities	1,979,130	2,498,636	2,649,529	3,098,987
Supplies & Services	3,120,258	2,701,370	4,048,402	4,115,977
Internal Service Fees	1,127,984	1,197,708	1,518,258	1,682,532
Capital	—	—	—	—
Debt Service	—	—	—	—
<i>Net Operating Expense</i>	\$ 42,332,910	\$ 46,760,502	\$ 51,216,189	\$ 55,097,496
Fund Transfers Out to				
Cost Allocation to General Fund	1,207,770	1,199,253	1,199,253	665,333

Public Works & Utilities Department

Water - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
Liability Insurance Premium	535,765	654,486	564,326	789,400
Water Capital Replacement	7,000,000	7,000,000	7,000,000	7,000,000
Cap Proj Transfer to Tech Replacement	—	—	—	—
Transfer Out to Other	910,986	829,820	734,950	600,000
<i>Net Transfers Out</i>	\$ 9,654,521	\$ 9,683,559	\$ 9,498,529	\$ 9,054,733
Total Fund Expenditures	\$60,286,286	\$ 66,861,128	\$ 73,192,538	\$77,999,004
Other Department Operating Costs (Finance Dept - Utility Billing) (Maintenance Services - Landscape Division)	(2,404,762)	(2,887,242)	(3,010,714)	(3,505,267)
Total Department Expenditures	\$ 57,881,524	\$ 63,973,886	\$ 70,181,824	\$ 74,493,737
Net Change	1,341,198	2,442,483	(3,281,797)	(8,943,262)

Public Works & Utilities Department

Regional Water Inter-Tie - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
SFPUC/EBMUD Reimbursement	23,213	68,963	—	—
Interest	—	—	—	—
<i>Net Revenue</i>	\$ 23,213	\$ 68,963	\$ —	\$ —
Total Revenues	\$ 23,213	\$ 68,963	\$ —	\$ —
EXPENDITURES				
Expenditures				
Salary				
Regular	—	—	—	—
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	—	—	—	—
Retiree Medical	—	—	—	—
PERS	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	25,000	25,000
<i>Net Staffing Expense</i>	\$ —	\$ —	\$ 25,000	\$ 25,000
Maintenance & Utilities	308	15,771	65,000	65,000
Supplies & Services	13,084	16,916	20,000	20,000
Internal Service Fees	—	—	—	—
<i>Net Operating Expense</i>	\$ 13,392	\$ 32,687	\$ 85,000	\$ 85,000
Fund Transfers Out to				
Cost Allocation to General Fund	21,329	—	21,329	4,552
Total Fund Expenditures	\$ 34,721	\$ 32,687	\$ 131,329	\$ 114,552
Net Change	(11,508)	36,276	(131,329)	(114,551)

Public Works & Utilities Department

Wastewater - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Sewer Service Charge	29,194,893	30,125,444	32,033,869	35,877,933
EBDA Maint. By City	198,484	278,122	150,000	385,000
Other Fees	98,456	100,303	96,000	96,000
Interest	1,636,601	2,726,197	255,000	255,000
Other Revenue & Federal Awards	211,242	253,684	150,000	200,000
Fixed Assets Gains and Loss	326,526	265,799	546,947	—
<i>Total Revenue</i>	\$ 31,666,202	\$ 33,749,549	\$ 32,684,869	\$ 36,813,933
Fund Transfers In from				
DS CA SWRCB Loan/Sewer	2,358,921	1,747,314	2,795,385	2,605,971
<i>Total Transfers In</i>	\$ 2,358,921	\$ 1,747,314	\$ 2,795,385	\$ 2,605,971
Total Revenues	\$ 34,025,123	\$ 35,496,863	\$ 35,480,254	\$ 39,419,904
EXPENDITURES				
Salary				
Regular	5,826,171	7,313,431	9,580,809	10,262,889
Overtime	684,667	809,264	361,000	661,000
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	1,496,254	1,739,703	2,227,457	2,247,086
Retiree Medical	105,171	106,278	106,679	56,148
PERS	2,107,336	2,253,493	2,512,908	2,768,178
Program Reduction Savings	—	—	—	—
Furlough / COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	(150,000)	(150,000)
<i>Net Staffing Expense</i>	\$ 10,219,599	\$ 12,222,169	\$ 14,638,853	\$ 15,845,301
Maintenance & Utilities	1,424,908	1,700,018	1,941,556	1,934,360
Supplies & Services	2,910,609	2,811,618	4,903,853	5,054,116
Internal Service Fees	930,217	970,252	1,297,800	1,421,244
Debt Service	4,017,217	17,553,916	3,408,088	3,408,088
<i>Net Operating Expense</i>	\$ 9,282,951	\$ 23,035,804	\$ 11,551,297	\$ 11,817,808
Fund Transfers Out to				
Cost Allocation to General Fund	823,783	1,194,656	1,194,656	677,711
Liability Insurance Premium	657,208	823,326	613,120	862,034
Cap Proj Transf to Tech Replacement				
Transfer Out to Other	319,245	254,525	1,576,133	2,863,087
Sewer Capital Replacement	6,500,000	7,000,000	10,654,829	9,000,000

Public Works & Utilities Department

Wastewater - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
<i>Net Transfers Out</i>	8,300,236	9,272,507	14,038,738	13,402,832
Total Expenditures	\$ 27,802,786	\$ 44,530,480	\$ 40,228,888	\$ 41,065,941
Net Change	6,222,336	(9,033,617)	(4,748,634)	(1,646,036)

Public Works & Utilities Department

Stormwater - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Stormwater Revenue	2,221,384	2,243,117	2,335,000	2,335,000
Street Cleaning Fees	687,562	711,049	721,700	733,000
Interest	687,562	448,188	41,000	41,000
Fees and Service Charges	23,528	10,228	17,000	17,000
Other Revenue	—	—	—	—
<i>Total Revenue</i>	\$ 3,620,036	\$ 3,412,582	\$ 3,114,700	\$ 3,126,000
Fund Transfers In from				
ISF Fleet	—	—	—	—
Capital	—	—	—	—
	\$ —	\$ —	\$ —	\$ —
Total Revenues	\$ 3,620,036	\$ 3,412,582	\$ 3,114,700	\$ 3,126,000
EXPENDITURES				
Expenditures				
Salary				
Regular	1,158,425	1,375,441	1,580,127	1,657,387
Overtime	44,154	39,729	44,000	44,000
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	324,081	366,574	333,466	444,223
Retiree Medical	20,490	19,204	20,005	8,240
PERS	417,089	430,668	419,518	445,856
Program Reduction Savings	—	—	—	—
Furlough/COLA Deferral	—	—	—	—
Charges (to)/from other programs	—	—	—	—
<i>Net Staffing Expense</i>	\$ 1,964,239	\$ 2,231,616	\$ 2,397,116	\$ 2,599,706
Maintenance & Utilities	72,926	59,274	90,906	102,241
Supplies & Services	383,182	388,759	666,677	676,777
Internal Service Fees	430,372	450,874	459,398	514,291
<i>Net Operating Expense</i>	\$ 886,480	\$ 898,907	\$ 1,216,981	\$ 1,293,309
Fund Transfers Out to				
Cost Allocation to General Fund	125,049	189,000	189,000	111,984
Liability Insurance Premium	65,375	78,723	104,989	161,735
Capital Trsfr for Stormwater Sys Imp.	15,000	15,000	15,000	20,000
Transfer Out to Other	79,706	45,995	27,116	—
<i>Net Transfers Out</i>	\$ 285,130	\$ 328,718	\$ 336,105	\$ 293,719
Total Expenditures	\$ 3,135,849	\$ 3,459,241	\$ 3,950,202	\$ 4,186,734
Other Department Operating Costs (Maintenance Services - Street Maintenance)	(1,704,080)	(1,997,544)	(2,065,673)	(2,240,003)
Total Department Expenditures	\$ 1,431,769	\$ 1,461,697	\$ 1,884,529	\$ 1,946,731
Net Change	484,187	(46,659)	(835,502)	(1,060,733)

Public Works & Utilities Department

Recycled Water - Enterprise Fund

	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Proposed
REVENUES				
Revenue				
Recycled Water Sales	446,770	467,864	887,040	900,000
Recycled Water Service Fee	56,497	63,985	70,665	100,000
Interest	—	—	—	—
Transfer in From Other	600,000	600,000	600,000	600,000
<i>Total Revenue</i>	\$ 1,103,267	\$ 1,131,849	\$ 1,557,705	\$1,600,000
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Total Revenues	\$ 1,103,267	\$ 1,131,849	\$ 1,557,705	\$1,600,000
EXPENDITURES				
Expenditures				
Salary				
Regular	83,073	103,802	100,957	44,055
Overtime	—	—	—	—
Targeted Savings	—	—	—	—
Benefits				
Fringe Benefits	15,658	18,424	19,379	6,420
Retiree Medical	1,362	1,362	1,362	246
PERS	27,015	28,787	26,257	11,584
Furlough / COLA Deferral	—	—	—	—
<i>Net Staffing Expense</i>	\$ 127,108	\$ 152,375	\$ 147,955	\$ 62,305
Maintenance & Utilities	\$ 1,841	\$ —	\$ 108,760	88,760
Supplies & Services	—	10,761	55,000	130,000
Internal Service Fees	10,732	11,105	11,005	7,432
Debt Service	—	—	611,607	—
<i>Net Operating Expense</i>	\$ 12,573	\$ 21,866	\$ 786,372	\$ 226,192
Transfer Out to Other Funds				
Cost Allocation to General Fund	—	17,158	17,158	6,877
Transfer Out to Other	2,139	3,261	1,845	—
Debt Service Transfer to Other Funds	611,607	—	1,265,881	1,076,467
Liability Insurance Premium	—	—	6,853	3,830
Capital Fund	200,000	200,000	200,000	210,000
<i>Total Transfer Out</i>	\$ 813,746	\$ 220,419	\$ 1,491,737	\$ 1,297,174
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Total Expenditures	\$ 953,427	\$ 394,660	\$ 2,426,064	\$ 1,585,671
<hr/>				
Net Change	149,840	737,189	(868,359)	14,329

CITY OF HAYWARD DEBT

The City's Debt Service Program (Debt) finances the cost of capital improvements through various debt instruments (see list below). Debt service payments are generally made on an annual or semiannual basis. This section of the document contains debt service information for the General Fund and all other funds with Debt, including anticipated Debt issuances in the coming fiscal year.

Debt Limit Computation (projected June 30, 2025) – The City of Hayward is a charter city and, as such, does not have a debt limit. However, if it were a general law city, its legal debt limit and debt limit margin would be calculated as follows:

Total FY 2025-26 projected assessed valuation (less exemptions)	\$ 31,310,005,674
Debt Limit (15% of assessed value)	\$ 4,696,500,851
Amount of legal debt applicable to the debt limit	\$ 51,409,289
Legal debt margin (if Hayward were a general law city)	\$ 4,696,500,851
<hr/>	
Amount above or (below) Legal Debt Margin	\$ (4,645,091,562)

Effects of Existing Non-Tax-Supported Debt levels on Current and Future City

Operations – The City's existing and anticipated debt portfolio is not expected to significantly impact current operations due to the fact that all general obligation bonds are entirely tax-supported and has identifiable sources of debt repayment for governmental revenue bonds, certificates of participation, and its enterprise lease revenue bonds presented on the subsequent pages of this section.

Debt Instruments – The City and Successor Agency of the Hayward Redevelopment Agency currently maintain the following types of debt:

- Certificates of Participation
- Revenue Bonds
- Private Placement Bonds
- California Energy Commission (CEC) Loan
- Lease-Purchase Agreements
- State Water Resources Control Board (SWRCB) Loan
- Tax Allocation Bonds (Successor Agency only)
- Special Tax Bonds (CFD only)
- Limited Obligation Improvement Bonds (LID only)
- Internal Fund to Fund Loans

Credit Ratings – Credit ratings are opinions about credit risk published by a rating agency that has analyzed the City's ability and willingness to meet its financial obligations in accordance with the terms of the debt obligations. Credit ratings have a significant impact on the interest rate the City will pay when issuing debt. In August 2023, the credit rating agency, Fitch Ratings, affirmed the City of Hayward's credit rating is AA+, among the highest available worldwide for government issuers of debt to finance capital improvement projects. Per Fitch Ratings, the AA+ rating reflects the city's strong revenue growth prospects, moderate long-term liability, moderately-elevated fixed costs, and consistently strong reserves relative to expected revenue volatility and budget flexibility. In October 2022, and again in August 2023, Fitch Rating upheld the current credit rating. In September 2023, S&P Global Rating issued a rating of AA with a stable outlook. The City's current financial status may result in changes to the City's debt rating.

CITY OF HAYWARD DEBT SUMMARY

The following is a summary of all outstanding City of Hayward debt, organized by the fund type classifications specified in governmental accounting for each type of debt. Note that the last section, Fiduciary debt, shows obligations that the City of Hayward has fiduciary responsibility to administer, but for which it has no responsibility to repay with its own funds. Fiduciary debt includes the debt of the Redevelopment Successor Agency as well as Special Assessment and Community Facility District debt.

	Issuance Date	Maturity Date	Interest Rate	Original Debt	Debt as of 6/30/2026	Total Debt as of 6/30/2026	Annual Principal (FY 2027)	Annual Interest (FY 2027)
General Fund								
16Refunding COP	FY2016	FY2027	2.60%-2.76%	\$19,813,775	\$ 1,956,011	\$ 6,066,205	\$ 1,956,011	\$ 25,428
15Fire Station #7/Firehouse/Clinic	FY2015	FY2030	2.84%	\$5,500,000	\$ 1,498,664		\$ 413,205	\$ 39,649
15Fire Station #7 Loan from Water	FY2016	FY2035	2.00%	\$ 3,421,000	\$ 2,611,531		\$ 85,938	\$ 51,803
Measure C Fund						\$34,435,000		
23Refunding COP	FY 2024	FY2035	5.00%	\$37,030,000	\$ 31,710,000		\$2,875,000	\$ 1,513,625
Water						\$124,885,000		
25 Wastewater Revenue Bonds	FY2025	FY2055	4-5%	\$124,885,000	\$124,885,000			\$5,402,050
Sewer						\$ 9,663,352		
SWRCB Loan	FY2006	FY2029	—%	\$54,550,018	\$ 10,910,004		\$ 2,727,501	\$ 331,506
CEC Solar Energy Loan-Phase II	FY2020	FY2038	1.00%	\$ 2,150,955	\$ 1,480,849		\$ 116,753	\$ 14,518
Recycled Water						\$13,633,083		
SRF Loan from Wastewater	FY2026	FY2045	Varies	\$14,078,422	\$ 13,633,083		\$ 465,705	\$ 610,762
Total Governmental and Business Activity Debt						\$185,957,641		
Fiduciary								
13Community Facility District #1	FY2014	FY2033	4.13%	\$ 7,076,294	\$ 3,091,588	\$ 3,091,588	\$ 413,514	\$ 119,144
Successor Agency of the Hayward Redevelopment Agency						\$15,210,000		
RDA Repayment Agreement with GF*	FY2016	FY2022	LAIF	\$11,156,841	\$ —		\$ 800,000	
16 RDA TABS	FY2017	FY2036	2.00%-5.00%	\$35,270,000	\$ 15,210,000		\$ 2,415,000	\$ 702,125

*Outstanding balance according to State of California Department of Finance approved ROPS 20-21 Determination.

DEBT SERVICE FUND CERTIFICATES OF PARTICIPATION (COP)

COP and Lease Purchase Agreements

The Hayward Public Financing Authority (Authority) was created by a joint powers agreement in May 1989 between the City and the Redevelopment Agency. The Authority provides financing of public capital improvements for the City and RDA through the issuance of Certificates of Participation (COPs) and Lease Revenue Bonds (Bonds). These forms of debt allow investors to participate in a stream of future lease payments. Improvements financed with Authority debt are leased to the City for lease payments which, together with fund balance, will be sufficient to meet the debt service payments. At the termination of the lease, title to the improvements will pass to the City.

Lease purchase agreements are similar to debt, allowing the City to finance purchases of equipment such as vehicles, solar energy equipment, computer hardware, and telephone equipment.

Lease purchase debt for vehicles is presented in the Fleet Internal Services Fund; solar energy equipment in the Facilities Services Fund; computer and telephone equipment in the Technology Services Fund.

Use of Proceeds

2016 Certificates of Participation Civic Center

In FY2015-16, the City refunded the 2007 Certificates of Participation in the amount of \$19,813,775.00 at a rate of 2.6%. The refunding enabled financing of the new City Hall, which includes a parking project, and the acquisition of land to be used for a housing project.

Source of Repayment Funds

Transfers of revenue from the General Fund are the source for payment of interest and principal on certificates of participation and lease purchase agreements issued on the City's behalf.

Certificate of Participation and Lease Revenue Bonds							
Types of Obligations	Date of Issue	Date of Maturity	Interest Rates	Authorized and Issued	Outstanding at June 30, 2026	FY 2027 Principal	FY 2027 Interest
2016 COP Refunding	6/27/2016	11/1/2026	2.6%-2.76%	\$ 19,813,775	\$ 1,956,011	\$ 1,956,011	\$ 25,428
Total				\$19,813,775	\$ 1,956,011	\$ 1,956,011	\$ 25,428

FIRESTATION #7 AND FIREHOUSE CLINIC DEBT SERVICE

2014 Fire Station #7 and Firehouse Clinic Private Placement Loan - \$5,500,000: The City entered into a loan with Umpqua Bank in the amount of \$5,500,000 on August 1, 2014. Loan proceeds are used to fund the design and construction of a Firehouse and Wellness Clinic. Principal and interest payments are payable semiannually on February 1 and August 1, commencing February 2015 through maturity on August 1, 2029.

2015 Fire Station Loan from Water-\$3,421,000: City inter-fund loan in the amount of \$3,421,000 to finance Fire Station #7/Clinic.

Fire Station #7/Firehouse Clinic Private Placement/Loan							
Types of Obligations	Date of Issue	Date of Maturity	Interest Rates	Authorized and Issued	Outstanding at June 30, 2026	FY 2027 Principal	FY 2027 Interest
2015 Fire Station #7/Clinic	8/1/2014	8/1/2029	2.84%	\$ 5,500,000	\$ 1,498,664	\$ 413,205	\$ 39,649
2015 Fire Station Loan from Water	3/24/2016	12/1/2034	2.00%	\$ 3,421,000	\$ 2,611,531	\$ 85,938	\$ 51,803
Total				\$ 8,921,000	\$ 4,110,195	\$ 499,143	\$ 91,452

MEASURE C DEBT SERVICE

2016 Measure C debt: library/fire stations/streets: During the June 3, 2014 municipal election, the voters of the City of Hayward passed a ballot measure (Measure C) to increase the City's Transaction and Use (Sales) Tax by one half of a percent (0.5%) for twenty years. This half cent increase became effective October 1, 2014, bringing Hayward's total Sales and Use Tax rate to 10% (with the passage of Alameda County's Measure BB .5% Sales Tax increase). This is a general tax, meaning that the City Council may use the proceeds to fund any valid City service, program, or facility at its discretion. Staff estimates that the new sales tax will generate approximately \$10 million annually in locally controlled revenue that can be allocated by the City Council and will remain in place for a period of twenty years.

In October 2015 (FY 2015-16) the City issued approximately \$67,535,000 in new debt funded by the Measure C funds.

In November 2023 (FY 2024-25) the City refunded the 2015 COPs issued debt.

Measure C Debt Service							
Types of Obligations	Date of Issue	Date of Maturity	Interest Rates	Estimated Issuance	Outstanding at June 30, 2026	FY 2027 Principal	FY 2027 Interest
23COP Refunding	11/28/2023	11/1/2034	5 %	\$37,030,000	\$31,710,000	\$2,875,000	\$ 1,513,625
Total				\$104,565,000	\$31,710,000	\$2,875,000	\$ 1,513,625

WASTEWATER (SEWER) FUND DEBT SERVICE

State Water Resources Control Board (SWRCB Loan)

In June 2006, the City entered into a loan agreement with the State of California's State Water Resources Control Board for the purpose of financing the Wastewater Treatment Plant Phase I System Improvement Project. Under the terms of the contract, the City has agreed to repay \$54.5 million to the State in exchange for receiving \$45.5 million in proceeds used to fund the Project. The difference between the repayment obligation and proceeds received amounts to \$9 million and represents interest amortized over the life of the loan. The repayments of the loan are due from the Wastewater Fund annually and commenced September 30, 2009.

State Water Resources Control Board (SWRCB Loan-Recycled Water)

In February 2017, the City entered into a loan agreement with the State of California's State Water Resources Control Board (SWRCB) to finance the Recycled Water Storage and Distribution Project. The City is responsible for repayment of \$24.6M to the SWRCB in exchange for receiving \$21.2M in proceeds to fund the Project. The repayments are due from the Recycled Water Fund annually and will commence on January 31, 2021. While the debt is serviced from the Recycled Water Fund (630), there is an offsetting transfer from the Water Operating Fund (605) and revenue generated from Recycled Water sales. This loan was paid off on 01/22/2025.

Water Pollution Control Facility - Solar Energy Project Loan (WPCF Solar Energy Loan)

During FY 2010-11, the City entered into a loan agreement with the State of California's Energy Resources Conservation and Development Commission for the purpose of financing the solar energy system construction project at the Water Pollution Control. Under the terms of the contract, the City has agreed to repay \$3.08 million to the State in exchange for receiving \$2.45 million in proceeds. The last payment was made on 06/22/2025.

Water Pollution Control Facility - Solar Energy Project Loan (WPCF Solar Energy Loan – Phase II)

In FY 2018-19, the City entered into a loan agreement with the State of California's Energy Resources Conservation and Development Commission for the purpose of financing the two-megawatt solar energy system construction project phase 2 at the Water Pollution Control Facility. Under the terms of the contract, the City has agreed to repay \$2.36 million to the State in exchange for receiving \$2.15 million in proceeds.

Waste Water COPs & Loans							
Types of Obligations	Date of Issue	Date of Maturity	Interest Rates	Authorized and Issued	Outstanding at June 30, 2026	FY 2027 Principal	FY 2027 Interest
SWRCB Loan	8/1/2006	6/30/2028	0.00%	\$ 54,550,018	\$ 8,182,503	\$ 2,727,501	\$ 331,506
SRF Loan from Wastewater	1/31/2026	1/31/2045	Varies	\$ 14,078,422	\$ 13,633,083	\$ 465,705	\$ 610,762
WPCF Solar Energy Loan Phase II	4/15/2020	6/22/2038	1.00%	\$ 2,150,955	\$ 1,480,849	\$ 116,753	\$ 14,518
Total				\$ 70,779,395	\$ 23,296,435	\$ 3,309,959	\$ 956,786

SPECIAL ASSESSMENT DEBT SERVICE

Special Assessments

Special assessments are charges imposed against a property in a particular geographic area because that property receives a special benefit from a public improvement, separate and apart from the general benefit accruing to the public at large. Special assessments may be apportioned to a specific property according to the value of the benefit that property receives from the improvement.

The City has sponsored special assessment debt issues on behalf of property owners under which it has no legal or moral liability with respect to repayment of the debt. The funds are used for infrastructure improvements in distinct “benefit” districts, called Limited Improvement Districts, whereas the benefited property owners pay a special assessment tax to fund the principal and interest payments on the bond used to fund the improvements. Administration of the assessments, including repayment services, are handled by outside firms.

Source of Repayment Funds

Special assessment taxes levied against benefited property are used to fund payment of interest and principal on special assessment bonds.

Limited Obligation Improvement Bond - Local Improvement District (LID)

LIDs are special assessment districts.

LID 16 - Garin Avenue water storage and distribution facilities.

LID 16A - Garin Avenue water system Improvements.

LID 17 - Twin Bridges Community Park.

Mello-Roos Special Tax Bond - Community Facility District (CFD)

A Community Facility District (CFD) is similar in concept to a Limited Improvement District.

CFD 1 - Eden Shores

This CFD was set up to fund Eden Shores public street improvements, including traffic signals, and various sanitary sewer and storm facilities. Special Tax Refunding Bonds, Series 2013 issued in 2013 to refund \$7,076,294 of the outstanding balance of the Special Tax Bonds, Series 2002. Refinancing resulted in securing a lower interest rate and will achieve savings of about \$1 million over the remaining life of the bond for CFD taxpayers.

Special Assessment Debt							
Types of Obligations	Date of Issue	Date of Maturity	Interest Rates	Authorized and Issued	Outstanding at June 30, 2026	FY 2027 Principal	FY 2027 Interest
2013 - CFD 1	10/17/2013	9/1/2032	4.13%	\$ 7,076,294	\$ 3,091,588	\$ 413,514	\$ 119,144
Total				\$ 7,076,294	\$ 3,091,588	\$ 413,514	\$ 119,144

Note: The City contracts with Wildan Financial Services for administration of the CFD listed above.

HAYWARD REDEVELOPMENT SUCCESSOR AGENCY DEBT SERVICE

Tax Allocation Bonds, known as a tax increment bonds, are bonds payable from the incremental increase in tax revenues realized from any increase in property value resulting from capital improvements benefiting the blighted project areas financed with these bond proceeds.

Use of Proceeds

2016 RDA Tax Allocation Bonds - \$35,270,000 financing from refunding of 2004 and 2006 RDA Tax Allocation Bonds for a variety of public projects. Projects included various improvements to public parking in the downtown area, as well as public improvements associated with construction of the new Burbank School and expanded Cannery Park.

2008 RDA Repayment Agreement - The RDA agreed to reimburse the General Fund for a portion of project costs for the B Street/Watkins/Mission Garage and B Street Retail and Civic Center Plaza totaling \$11,156,841. Repayment now pending the RDA Dissolution process.

Source of Repayment Funds - Funding for loan principal and interest payments and advances from other funds comes from the approved Recognized Obligation Payment Schedule (ROPS) of the Successor Agency and paid through property tax allocation from the former RDA.

Hayward RDA Successor Agency Debt							
Types of Obligations	Date of Issue	Date of Maturity	Interest Rates	Authorized and Issued	Outstanding at June 30, 2026	FY 2027 Principal	FY 2027 Interest
2016 RDA TABS	12/1/2016	3/1/2036		\$ 35,270,000	\$ 15,210,000	\$ 2,415,000	\$ 702,125
2008 RDA Repayment Agreement (GF)	6/1/2008	6/30/2022	2.0%-5.0%	\$ 11,156,841	\$ —	\$ 800,000	\$ —
Total				\$ 46,426,841	\$ 15,210,000	\$ 3,215,000	\$ 702,125

CAPITAL IMPROVEMENT PROGRAM FY 2027 - FY 2036

CIP OVERVIEW AND PROCESS

The Capital Improvement Program (CIP) is a ten-year planning document and is a separate and distinct document from the City's operating budget, although there is a direct relationship with funding. The CIP process is aligned with the operating budget process. The CIP contains revenue and expenditure estimates for public infrastructure projects (street construction and improvements, sewer and water systems upgrades), seismic retrofitting of public facilities, airport projects, replacement of major equipment, and other miscellaneous projects.

A capital budget is adopted annually by the City Council to authorize spending on the projects represented in the CIP. These funding allocations are not reflected in the City's operating budget – except for transfers from operating revenue funds to the CIP funds. Any ongoing costs related to the projects such as maintenance and debt service are included in the City's operating budget.

The capital program is supported through a variety of funding sources and is largely comprised of restricted-use funds such as the Gas Tax, RRAA (SB1), Measures B and BB, Measure C and enterprise (e.g., Water, Sewer, and Airport) funds. The General Fund supports specific capital projects, providing a limited source of revenue for general capital needs. In addition, City staff have been successful in obtaining capital project financing from outside funding sources such as state and federal grants.

The CIP development process is comprehensive and includes review by various committees and commissions. The CIP process begins with staff's preparation of projects and related cost estimates, which are framed by the guidance provided by City Council, as well as the needs of the community. The projects are also designed to meet the requirements of the City's General Plan, specific plans, and master plans as well as to advance social, economic, and environmental equity. The capital project funding requests are then submitted for evaluation to an internal capital projects review committee. Once the review committee's feedback is incorporated, the Recommended Ten-Year CIP is compiled and typically presented to the Council Infrastructure and Airport Committee for review and input, as well as the Planning Commission for the determination of consistency with the General Plan. The Recommended Ten-Year CIP is then reviewed by City Council at a work session. The public has the opportunity to provide comments at each of these meetings, as well as at the final public hearing in June. Finally, the capital spending plan for the upcoming year is adopted by City Council via resolution, along with the operating budget. Capital projects are budgeted on a life-to-date basis, and modifications are made to the CIP when additional funds become available or expenditure projections are refined.

FY 2026-27 CAPITAL IMPROVEMENT BUDGET

The City of Hayward's FY 2026-27 capital budget totals approximately \$264 million and includes projected total programming of \$1.3 billion for the period FY 2026-27 through FY 2035-36.

The Capital Improvement Program contains 23 funds in which projects are funded and programmed: Gas Tax (210), RRAA (211), Measure BB – Local Transportation (212), Measure BB – Pedestrian & Bicycle (213), Measure B - Local Transportation (215), Measure B - Pedestrian & Bicycle (216), Vehicle Registration Fee (218), Measure BB – Paratransit – Capital (219), Capital Projects - Governmental (405), Measure C Capital (406), Route 238 Corridor Improvement (410), Route 238 Settlement (411), Street System Improvement (450), Transportation Improvement (460), Water Replacement (603), Water Improvement (604), Sewer Replacement (611), Sewer Improvement (612), Airport Capital (621), Facilities Capital (726), Information Technology Capital (731), Fleet Management Capital (736), and Fleet Management Enterprise (737).

CAPITAL IMPROVEMENT PROGRAM FY 2027 - FY 2036

Major New Capital Projects (and the Fund in which they are budgeted) Include:

	<i>Lifetime Budget</i>
FY27 Pavement Rehabilitation (210, 211, 212, 218, 450)	\$ 12,350,000
FY27 New Sidewalks (213)	\$ 1,100,000
FY27 Sidewalk Rehabilitation + Wheelchair Ramps (450)	\$ 1,000,000
FY27 Annual Water Line Replacements (603)	\$ 6,300,000
FY27 Annual Sewer Line Replacements (611)	\$ 7,300,000
I-880 Interchange Improvements (Winton Ave/A St.) (212, 460)	\$ 4,558,000
Total	\$ 32,608,000

Major Continuing Capital Projects Include:

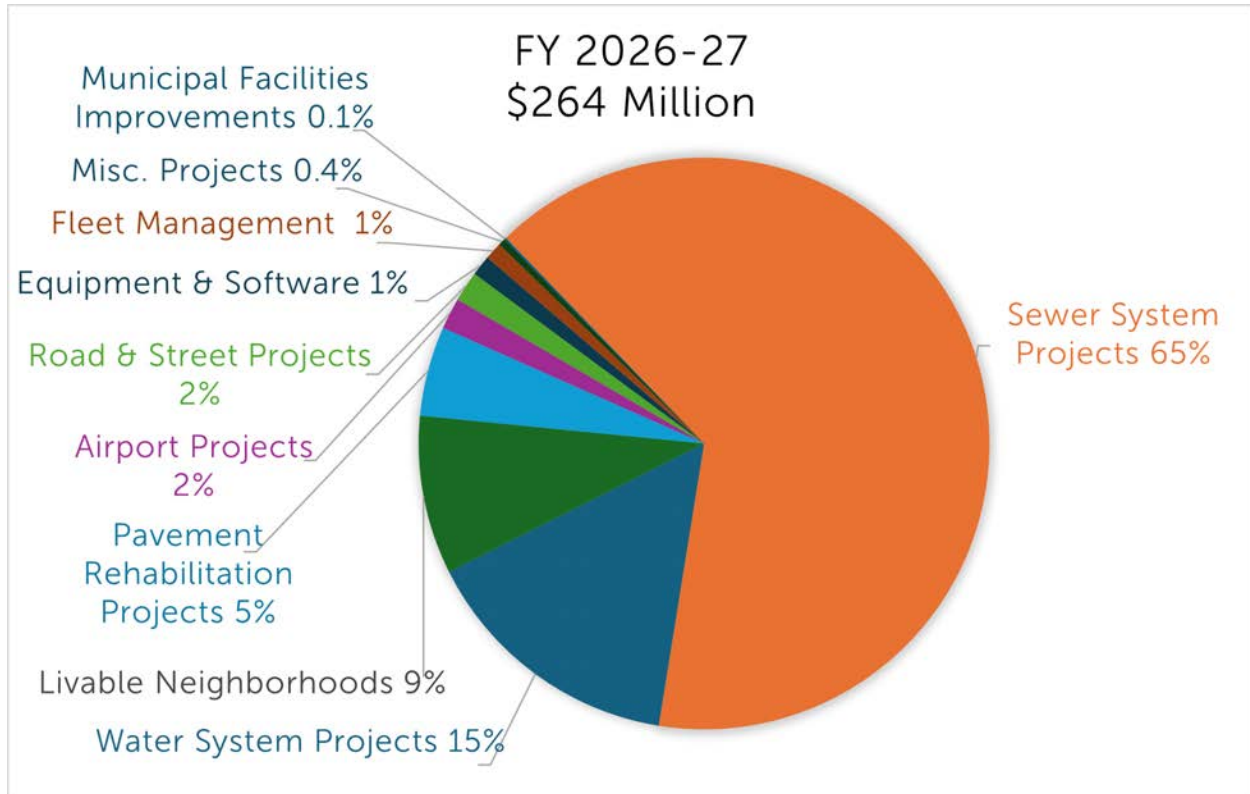
	<i>Lifetime Budget</i>
South Hayward Youth and Family Center (405)	\$ 33,805,000
La Vista Park (405)	\$ 37,569,000
WRRF Main 480V MCC Electrical Distribution Rehabilitation (611, 612)	\$ 15,215,000
WRRF Phase II Improvement Project (612)	\$ 434,965,000
Sulphur Creek Mitigation - Design + Construction (621)	\$ 8,367,000
Total	\$ 529,921,000

GENERAL FUND IMPACTS

Because the City operating budget essentially funds some CIP projects through transfers to the CIP funds, the initial project costs have an immediate budgetary impact - and must be considered within the context of the full City budget. In developing the CIP, the impact of new projects on the operating budget is considered and identified in the project description pages of those projects.

The introduction of new infrastructure into the City's systems can be expected to result in long-term savings due to decreased maintenance requirements associated with older infrastructure.

FY 2026-27 CIP EXPENDITURES BY CATEGORY - ALL FUNDS



Project Category	FY 2025-26 Adopted	FY 2026-27 Proposed	Change (+/-)
Sewer System Projects	72,255,662	171,062,706	98,807,044
Water System Projects	17,230,350	39,723,000	22,492,650
Livable Neighborhoods	30,544,206	23,715,200	(6,829,006)
Pavement Rehabilitation Projects	13,719,000	13,388,000	(331,000)
Airport Projects	2,596,000	4,701,359	2,105,359
Road & Street Projects	994,500	4,518,000	3,523,500
Equipment & Software	5,469,000	3,059,000	(2,410,000)
Fleet Management	3,118,000	2,610,000	(508,000)
Misc. Projects	2,736,914	1,057,000	(1,679,914)
Municipal Facilities	12,300,000	300,000	(12,000,000)
Total Capital Improvement Projects	\$ 160,963,632	\$ 264,134,265	\$ 103,170,633

GENERAL FUND TRANSFERS & ISF FIVE-YEAR CIP COSTS

Transfer from General Fund (GF)

Program Areas	FY 2026 Adopted	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Capital Projects (General)	500,000	2,516,000	7,000,000	7,000,000	7,000,000	3,949,000
Transfer to Fund 405						
Transportation System Improvement	800,000	—	550,000	600,000	650,000	675,000
Transfer to Fund 460						
Facilities Management Capital	95,000	1,172,000*	724,000	70,000	485,000	450,000
Transfer to Fund 726						
Information Technology Capital	50,000	—	—	—	194,000	181,000
Transfer to Fund 731						
Fleet Capital	—	—	—	400,000	—	—
Transfer to Fund 736						
Total GF	1,445,000	2,516,000	8,274,000	8,070,000	8,329,000	5,255,000

Internal Service Funds (ISF)

Program Areas	FY 2026 Adopted	FY 2027 Proposed	FY 2028 Projected	FY 2029 Projected	FY 2030 Projected	FY 2031 Projected
Facilities Management ISF Charges						
Transfer to Fund 726	450,000	450,000*	450,000	450,000	450,000	500,000
Information Technology ISF Charges						
Transfer to Fund 731	—	850,000*	850,000	850,000	900,000	900,000
General Fund Fleet ISF Charges						
Transfer to Fund 736	1,300,000	—	4,000,000	5,600,000	3,450,000	3,450,000
Enterprise Funds Fleet ISF Charges						
Transfer to Fund 737	506,000	691,000	691,000	691,000	691,000	691,000
Total ISF	2,256,000	691,000	5,991,000	7,591,000	5,491,000	5,541,000

Total 3,701,000 3,207,000 14,265,000 15,661,000 13,820,000 10,796,000

*Subject to change

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Gas Tax Fund - Fund 210

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
PAVEMENT REHABILITATION PROJECTS														
05110	Pavement Management Program	892	474	38	38	38	38	38	38	38	38	38	38	38
05242	Pavement Rehabilitation - Gas Tax - FY24	1,182	1,173	9										
05338	Pavement Rehabilitation - Gas Tax - FY25	1,022	14	1,008										
05347	Pavement Rehabilitation - Gas Tax - FY26	750	0	50	700									
05360	Pavement Rehabilitation - Gas Tax - FY27 (NEW)	750			50	700								
05320	Pavement Rehabilitation - Gas Tax - (TBD - Future Years)	6,300				50	700	800	800	800	800	800	800	750
	<i>Fund 209 OHHA revenue</i>	2,013		183	183	183	183	183	183	183	183	183	183	183
LIVABLE NEIGHBORHOODS - PEDESTRIAN & BICYCLE IMPROVEMENTS														
05307	Patrick/Gading Complete Street Project	585	324	261										
	<i>TDA Article 3 Grant</i>	584		584										
05371	Safety Spot Improvements - Implementation and Maintenance FY27	600			600									
	<i>TDA Article 3 Grant</i>	600			600									
LIVABLE NEIGHBORHOODS - TRAFFIC SIGNALS & STREETLIGHTS														
05186	Traffic Signal Energy	9,036	3,963	394	406	419	432	445	459	473	488	503	519	535
05187	Traffic Signal Maintenance	9,645	3,942	523	450	464	478	493	508	524	540	557	574	592
05188	Streetlight Energy	27,570	8,872	1,482	1,500	1,545	1,592	1,640	1,690	1,741	1,794	1,848	1,904	1,962
05189	Streetlight Maintenance	8,140	2,589	431	444	458	472	487	502	518	534	551	568	586
	<i>Developer Fee (05189)</i>	1		1										
05326	Clawiter and West Winton Traffic Signal	5	0	5										
	<i>Private Developer Fee (04200)</i>	5	5											
05709	Traffic Control Device Repair/Replacement - MSD	64			64									
05856	Controller Cabinet Replacement and Battery Back Up Program	120			120									
LIVABLE NEIGHBORHOODS - TRAFFIC CALMING														
05734	Traffic Calming Implementation Program	100			100									
05893	Quick Response Traffic Safety Projects	100			100									
LIVABLE NEIGHBORHOODS - SIDEWALKS & WHEELCHAIR RAMPS														
05228	Street Repairs and Equipment Repl - Maint Svcs	1,686	519	137	94	96	98	100	102	104	106	108	110	112
	<i>Transfer from 615</i>	165		15	15	15	15	15	15	15	15	15	15	15
ROAD & STREET - OTHER TRANSPORTATION PROJECTS														
05116	Congestion Management Program	2,775	1,270	110	120	124	128	132	136	141	146	151	156	161
05106	Project Redesign	1,026	426	40	50	50	50	55	55	55	60	60	60	65
MISCELLANEOUS - OTHER														
05362	CIP Fund Administration - Public Works (NEW)	396			30	32	34	36	38	40	42	45	48	51
FLEET MANAGEMENT														
05337	EV Compact Bike Lane Sweeper	390	0	390										
	<i>TDA Article 3 Grant</i>	390		390										
TOTAL PROJECT COSTS				4,877	4,866	3,976	4,022	4,226	4,328	4,434	4,548	4,661	4,777	4,852
Transfer to General Fund for Street & Signal Maintenance		12,263	9,415	244	249	251	254	256	259	262	264	267	270	272
Transfer to Fund 450 (Gas Tax "Swap" portion)		14,761	5,511	750	850	850	850	850	850	850	850	850	850	850
TOTAL EXPENDITURES				5,871	5,965	5,077	5,126	5,332	5,437	5,546	5,662	5,778	5,897	5,974

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Gas Tax Fund - Fund 210

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	REVENUES:													
	Interest		20	11	12	2	3	3	3	4	4	3	2	2
	Highway Users Tax		4,487	4,637	4,750	4,850	4,950	5,150	5,250	5,350	5,450	5,550	5,650	5,750
	TDA Article 3 Grant			974	600									
	Private Developer Fee		5	1	0	0	0	0	0	0	0	0	0	0
	REVENUE SUBTOTAL			5,623	5,362	4,852	4,953	5,153	5,253	5,354	5,454	5,553	5,652	5,752
	TRANSFERS FROM:													
	Stormwater Fund 615			15	20	20	20	20	20	20	20	20	20	20
	Fund 209 OHHA revenue for Pavement Rehab FY21-26	3,640	547	183	183	183	183	183	183	183	183	183	183	183
	TRANSFERS SUBTOTAL			198	203	203	203	203	203	203	203	203	203	203
	TOTAL REVENUES			5,821	5,565	5,055	5,156	5,356	5,456	5,557	5,657	5,756	5,855	5,955
	BEGINNING WORKING CAPITAL			577	527	127	105	135	159	178	189	184	162	120
	ENDING WORKING CAPITAL			527	127	105	135	159	178	189	184	162	120	101

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Gas Tax - RRAA (SB1) - Fund 211

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
PAVEMENT REHABILITATION PROJECTS														
05338	Pavement Rehabilitation - RRAA - FY25	3,958	0	3,958										
05347	Pavement Rehabilitation - RRAA - FY26	5,900	0	5,000	900									
05360	Pavement Rehabilitation - RRAA - FY27 (NEW)	4,500			4,500									
05320	Pavement Rehabilitation - RRAA - (TBD - Future Years)	42,300				4,500	4,500	4,600	4,600	4,700	4,700	4,900	4,900	4,900
	TOTAL PROJECT COSTS			8,958	5,400	4,500	4,500	4,600	4,600	4,700	4,700	4,900	4,900	4,900
	TOTAL EXPENDITURES			8,958	5,400	4,500	4,500	4,600	4,600	4,700	4,700	4,900	4,900	4,900
	REVENUES:													
	Interest		106	86	0	2	6	10	17	23	31	38	47	58
	RMRA (SB 1)		4,459	4,442	4,500	4,600	4,700	4,800	4,900	5,000	5,100	5,200	5,300	5,400
	REVENUE SUBTOTAL			4,528	4,500	4,602	4,706	4,810	4,917	5,023	5,131	5,238	5,347	5,458
	TRANSFERS FROM:													
	TRANSFERS SUBTOTAL													
	TOTAL REVENUES			4,528	4,500	4,602	4,706	4,810	4,917	5,023	5,131	5,238	5,347	5,458
	BEGINNING WORKING CAPITAL			5,346	916	16	118	324	534	851	1,174	1,605	1,943	2,390
	ENDING WORKING CAPITAL			916	16	118	324	534	851	1,174	1,605	1,943	2,390	2,948

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Measure BB (Local Transportation) - Fund 212

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
ROAD & STREET - COMPLETE STREETS														
05363	East Bay Greenway - Environmental Phase (NEW)	30			30									
LIVABLE NEIGHBORHOODS - BICYCLE & PEDESTRIAN IMPROVEMENTS														
05364	Eden Greenway - Planning Phase (NEW)	410			162	232	16							
	<i>Potential Caltrans Sustainable Transportation Planning Grant Program</i>	360			162	198								
05716	Industrial Parkway/Ruus Road Bicycle Network and Intersection Improvements [An additional \$159k in Fund 213 and additional \$824k in Fund 460 funding is supporting this project, which has a total budget of \$1.154M. More details in Fund 213 and 460.]	170	0	76	94									
LIVABLE NEIGHBORHOODS - TRANSPORTATION EQUITY														
06941	Safe Routes to School Implementation Project - Palma Ceia & Harder Elementary [An additional \$2.258M in Fund 460 funding is supporting this project, which has a total budget of \$2.828M. More details in Fund 460.]	570	0	0	570									
05365	Transportation Demand Management Plan (NEW)	50				50								
PAVEMENT REHABILITATION PROJECTS														
05338	Pavement Rehabilitation - Measure BB - FY25	6,250	944	5,306										
05347	Pavement Rehabilitation - Measure BB - FY26	4,250	0	4,250										
05360	Pavement Rehabilitation - Measure BB - FY27 (NEW)	4,300			4,300									
05320	Pavement Rehabilitation - Measure BB - Future Years (TBD)	55,000				5,600	5,900	6,100	6,100	6,100	6,200	6,200	6,400	6,400
05346	Pavement Improvement of Hesperian Frontage Road	1,100	0	1,100										
LIVABLE NEIGHBORHOODS - TRAFFIC CALMING PROJECTS														
05217	Hayward Blvd. Safety Improvement Feasibility Study	230	221	9										
05225	D Street Traffic Calming & Implementation [An additional \$500k in Fund 460 funding is supporting this project, which has a total budget of \$800k. More details in Fund 460.]	300	54	246										
05310	Hayward Boulevard Safety Improvements	500	1	175	324									
05332	Campus Drive Improvements	150	62	88										
05344	Campus Drive Sidewalk Improvements - Phase I 2nd St to Oakes Dr	440	85	355										
05345	Campus Drive Sidewalk Improvements - Phase II Oakes Dr to Highland Blvd	560	10	550										
05350	Campus Drive Sidewalk Improvement Construction Phase	1,000	0	400	600									
05359	Nighttime Safety Enhancement Plan [An additional \$64k in Fund 215 and \$611k in Fund 460 is supporting this project, which has a total budget of \$691k. More details in Fund 215 and 460.]	16	0	0	16									
LIVABLE NEIGHBORHOODS - TRAFFIC SIGNALS & STREETLIGHTS														
05233	Traffic Signal Management	3,102	191	411	250	250	250	250	250	250	250	250	250	250
05342	Tennyson Rd and Winton Ave Adaptive Signal Coordination Project [An additional \$515K in Fund 460 is supporting this project, which has a total budget of \$812K. More details in Fund 460.]	297	193	104										
05715	A St Safety Innovation Corridor Project	238		238	0	0	0							
05351	Traffic Signal & Intelligent Transportation System Master Plan	500	0	0	500									
ROAD & STREET - OTHER TRANSPORTATION PROJECTS														
05208	Project Pre-design Services	356	26	30	30	30	30	30	30	30	30	30	30	30
05334	SR-92/Whitesell Interchange - Project Initiation Document (PID)	14	247	(233)										
05357	Transportation Planning & Coordination	2,205	3	177	180	185	190	195	200	205	210	215	220	225

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Measure BB (Local Transportation) - Fund 212

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
05366	Interstate 880 Interchange Improvements (Winton Avenue/A Street) (NEW) [An additional \$3,258k in Fund 460 is supporting this project, which has a total budget of \$4,608k. More details in Fund 460.]	1,350		1,000	350									
05712	Intersection Improvement Project	50			50									
05714	EQUIPMENT & SOFTWARE - TRANSPORTATION Transportation Software Improvements	10			10									
	TOTAL PROJECT COSTS			14,282	7,466	6,347	6,386	6,575	6,580	6,585	6,690	6,695	6,900	6,905
	TOTAL EXPENDITURES			14,282	7,466	6,347	6,386	6,575	6,580	6,585	6,690	6,695	6,900	6,905
	REVENUES:													
	Interest		208	200	125	4	5	3	2	3	3	4	2	2
	Measure BB Direct Local Distribution		5,326	6,227	6,290	6,353	6,416	6,480	6,545	6,611	6,677	6,743	6,811	6,879
	Potential Caltrans Sustainable Transportation Planning Grant Program	360	0	0	162	198								
	REVENUE SUBTOTAL			6,427	6,577	6,555	6,421	6,483	6,547	6,614	6,680	6,747	6,813	6,881
	TRANSFERS SUBTOTAL			0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES			6,427	6,577	6,555	6,421	6,483	6,547	6,614	6,680	6,747	6,813	6,881
	BEGINNING WORKING CAPITAL			8,748	893	4	211	246	155	122	150	140	192	105
	ENDING WORKING CAPITAL			893	4	211	246	155	122	150	140	192	105	81

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Measure BB (Pedestrian and Bicycle) - Fund 213

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
LIVABLE NEIGHBORHOODS - PEDESTRIAN & BICYCLE IMPROVEMENTS														
05235	Pedestrian Signal Safety Improvements & Maintenance	275	0	25	25	25	25	25	25	25	25	25	25	25
05308	Pedestrian Crossing Upgrades on Minor Arterials [An additional \$350k in Fund 460 is supporting this project, which has a total budget of \$600k. More details in Fund 460.]	250	0	250	0									
05352	Bicycle and Pedestrian Master Plan Implementation and Update	400	0	150	250									
05353	Downtown Bike Loop	250	0	25	125	100								
05716	Industrial Parkway/Ruus Road Bicycle Network and Intersection Improvements [An additional \$171k in Fund 212 and \$824k in Fund 460 is supporting this project, which has a total budget of \$1.154M. More details in Fund 212 and 460.]	57	0	40	17									
05356	Simme Seat Project	165			165									
05175	Pedestrian Traffic Signal Modifications and Improvements [An additional \$1.656M in Fund 460 funding is supporting this project, which has a total budget of \$1.756M. More details in Fund 460.]	100			100									
LIVABLE NEIGHBORHOODS - TRAFFIC CALMING PROJECTS														
05312	Orchard Avenue Traffic Calming	900	274	26	200	400								
05313	Santa Clara Street Traffic Calming Study and Implementation	480	14	20	446									
06942	High Injury Network Safety Plan [An additional \$126k in Fund 215, \$400k in Fund 410 and \$2,565k in Fund 460 is supporting this project, which has a total budget of \$3.33M. More details in Fund 215, 410 and 460.]	239		239										
06943	Speed Management Plan [An additional \$23.5k in Fund 410 and \$187k in Fund 460 is supporting this project, which has a total budget of \$235k. More details in Fund 410 and 460.]	25		25										
LIVABLE NEIGHBORHOODS - SIDEWALKS & WHEELCHAIR RAMPS														
05305	New Sidewalks - FY23	300	38	262										
05331	New Sidewalks - FY24	1,500	103	1,397										
05339	New Sidewalks - FY25	1,350	0	135	1,215									
05355	New Sidewalks - FY26	1,250	0	50	1,200									
05361	New Sidewalks - FY27 (NEW)	1,100			110	990								
05321	New Sidewalks - (TBD - Future Years)	9,200				150	1,000	1,150	1,150	1,150	1,150	1,150	1,150	1,150
ROAD & STREET - OTHER TRANSPORTATION IMPROVEMENTS														
05278	Project Predisign Services	241	21	20	20	20	20	20	20	20	20	20	20	20

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Measure BB (Pedestrian and Bicycle) - Fund 213

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
05367	ROAD & STREETS - COMPLETE STREETS	100			100									
	Mission Blvd Downtown Lane Reconfiguration Pilot Project - Evaluation and Adjustment (NEW)													
	TOTAL PROJECT COSTS			2,665	3,973	1,685	1,045	1,195	1,195	1,195	1,195	1,195	1,195	1,195
	TOTAL EXPENDITURES			2,665	3,973	1,685	1,045	1,195	1,195	1,195	1,195	1,195	1,195	1,195
	REVENUES:													
	Interest		127	146	50	43	12	8	7	3	3	3	3	4
	Measure BB Direct Local Distribution		987	1,106	1,117	1,128	1,139	1,151	1,162	1,174	1,185	1,197	1,209	1,221
	REVENUE SUBTOTAL			1,251	1,167	1,171	1,151	1,159	1,169	1,177	1,188	1,200	1,212	1,225
	TRANSFERS FROM:													
	FY23 MidYear Correction: from Fund 210 transfer for Project 05307		350											
	TRANSFERS SUBTOTAL			0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES			1,251	1,167	1,171	1,151	1,159	1,169	1,177	1,188	1,200	1,212	1,225
	BEGINNING WORKING CAPITAL			4,852	3,439	633	119	225	189	163	144	138	143	160
	ENDING WORKING CAPITAL			3,439	633	119	225	189	163	144	138	143	160	190

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Measure B (Local Transportation) - Fund 215

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
LIVABLE NEIGHBORHOODS - TRAFFIC CALMING PROJECTS														
05166	Speed Feedback Devices	507	453	54										
06942	High Injury Network Safety Plan	126	123	3										
	[An additional \$239k in Fund 213, \$400k in Fund 410 and \$2,565M in Fund 460 is supporting this project, which has a total budget of \$3.33M. More details in Fund 213, 410 and 460.]													
LIVABLE NEIGHBORHOODS - TRAFFIC SIGNALS & STREETLIGHTS														
05336	Traffic Signal System Improvement	179	151	28										
05359	Nighttime Safety Enhancement Plan	64	0	64										
	[An additional \$16k in Fund 212 and \$611k in Fund 460 is supporting this project, which has a total budget of \$691k. More details in Fund 212 and 460.]													
LIVABLE NEIGHBORHOODS - TRANSPORTATION EQUITY														
05237	Downtown Specific Plan Implementation (Foothill Blvd., Mission Blvd, A St., B St., C St.)	461	104	357										
LIVABLE NEIGHBORHOODS - PEDESTRIAN & BICYCLE IMPROVEMENTS														
05356	Simme Seat Project	220	0	220										
ROAD & STREET - OTHER TRANSPORTATION IMPROVEMENTS														
05199	Project Predesign Services	317	312	5										
	TOTAL PROJECT COSTS			731										
TOTAL EXPENDITURES				731										
REVENUES:														
	Interest		31	11										
REVENUE SUBTOTAL				11										
TRANSFERS FROM:														
TRANSFERS SUBTOTAL														
TOTAL REVENUES				11										
BEGINNING WORKING CAPITAL				720										
ENDING WORKING CAPITAL				0										

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Measure B (Pedestrian and Bicycle) - Fund 216

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	LIVABLE NEIGHBORHOODS - PEDESTRIAN & BICYCLE IMPROVEMENTS													
05369	Panama St./Calaroga Ave Restriping	25		25										
05370	2nd St/Russell Way RRFB Installation	55		55										
05343	Simme Seat Pilot Program	60	44	16										
	LIVABLE NEIGHBORHOODS - SIDEWALKS & WHEELCHAIR RAMPS													
05340	Sidewalk Rehabilitation + Wheelchair Ramps FY25	351		351										
	ROAD & STREET - OTHER TRANSPORTATION IMPROVEMENTS													
05372	Interstate 880 Interchange Improvements (Winton Avenue/A Street) Grant Preparation (NEW)			25										
05260	Project Predesign Services	225	176	49										
	TOTAL PROJECT COSTS			521										
	TOTAL EXPENDITURES			521										
	REVENUES:													
	Interest		16	16										
	REVENUE SUBTOTAL			16										
	TRANSFERS FROM:													
	TRANSFERS SUBTOTAL													
	TOTAL REVENUES			16										
	BEGINNING WORKING CAPITAL			505										
	ENDING WORKING CAPITAL			0										

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Vehicle Registration Fee - Fund 218

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	PAVEMENT REHABILITATION PROJECTS													
05338	Pavement Rehabilitation - VRF - FY25	840	196	644										
05347	Pavement Rehabilitation - VRF - FY26	400	0	400										
05360	Pavement Rehabilitation - VRF - FY27 (NEW)	700			700									
05320	Pavement Rehabilitation - VRF - (TBD - Future Years)	6,750				700	750	750	750	750	750	750	750	800
	TOTAL PROJECT COSTS			1,044	700	700	750	750	750	750	750	750	750	800
	TOTAL EXPENDITURES			1,044	700	700	750	750	750	750	750	750	750	800
	REVENUES:													
	Interest		8	10	5	5	1	1	1	0	1	1	1	1
	VRF - Local Streets and Roads		749	704	711	718	725	732	739	747	754	762	769	777
	REVENUE SUBTOTAL			714	716	723	726	733	740	747	755	763	770	778
	TRANSFERS IN FROM:													
	TRANSFERS SUBTOTAL													
	TOTAL REVENUES			714	716	723	726	733	740	747	755	763	770	778
	BEGINNING WORKING CAPITAL			371	40	56	78	54	37	28	24	30	42	63
	ENDING WORKING CAPITAL			40	56	78	54	37	28	24	30	42	63	41

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Measure BB (Paratransit - Capital) - Fund 219

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	LIVABLE NEIGHBORHOODS - TRANSPORTATION EQUITY													
05309	Safe Routes for Seniors - Downtown	3,151	3,152	(1)										
05323	Safe Routes for Seniors - Tennyson & South Hayward	1,045	135	910										
	ROAD & STREET - COMPLETE STREET PROJECTS													
05283	Main Street Complete Street Project [An additional \$2.225M in Fund 450 funding is supporting this project, which has a total budget of \$3.225M. More details in Fund 450.]	1,000	1,008	(8)										
	TOTAL PROJECT COSTS			901	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENDITURES			901	0	0	0	0	0	0	0	0	0	0
	REVENUES:													
	Interest													
	REVENUE SUBTOTAL:			0	0	0	0	0	0	0	0	0	0	0
	TRANSFERS FROM:													
	Fund 214 Measure BB Paratransit Operations		1,750											
	TRANSFERS SUBTOTAL			0	0	0	0	0	0	0	0	0	0	0
	TOTAL REVENUES			0	0	0	0	0	0	0	0	0	0	0
	BEGINNING WORKING CAPITAL			905	4	4	4	4	4	4	4	4	4	4
	ENDING WORKING CAPITAL			4	4	4	4	4	4	4	4	4	4	4

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Capital Projects (Governmental) - Fund 405

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
LIVABLE NEIGHBORHOODS - PARKS & LANDSCAPING														
06914	La Vista Park	37,569	2,289	35,280										
	<i>Fees for La Vista Development</i>	2,140		2,140										
	<i>2017 HARD Bond</i>	2,000		2,000										
	<i>2018 HARD Bond</i>	13,400		13,400										
	<i>Park-in-Lieu (Transfer from Fund 260)</i>	19,444	19,444											
	<i>Offsite Tree Mitigation</i>	585	107	478										
05102	Landscape Material/Median Tree/Shrub Replacements	2,192	1,079	118	50	105	105	105	105	105	105	105	105	105
07488	Jackson Corridor Median Improvement	200	126	74										
07796	USDA Urban Forest Expansion	250	100	100	50									
	<i>USDA Grant</i>	150	78	22	50									
LIVABLE NEIGHBORHOODS - PUBLIC ART & ENGAGEMENT														
06922	Russell City Engagement & Art	201	139	61										
	<i>Russell City Citywide Funds</i>	20	0	20										
06925	Public Art Crosswalk Project	401	89	32	0	0	0	40	40	40	40	40	40	40
LIVABLE NEIGHBORHOODS - TRANSPORTATION EQUITY														
06950	Neighborhood Improvement Program (PW)	923	10	462	0	50	50	50	50	50	50	50	50	50
	<i>HARD</i>			141										
06952	Neighborhood Partnership Program (CMO)	100	43	57										
LIVABLE NEIGHBORHOODS - BUILDINGS														
06955	Hayward Housing Navigation Center	960	934	26										
	<i>Sale Proceeds</i>	916	916											
06960	South Hayward Youth and Family Center (STACK)	33,805	13,968	2,253	8,792	8,792	0							
	<i>County Reimbursement</i>	14,000	3,373	0	10,627									
	<i>Mutual Aid, Project 05002</i>	100	100											
	<i>State General Fund Grant</i>	1,000	0	1,000										
	<i>Federal Appropriation</i>	1,500	0	0	1,500									
	<i>Clean CA Grant</i>	2,647	1,139	1,508										
	<i>La Vista Contribution - FY19 Transfer from Fund 256</i>	1,500	1,500	0										
	<i>City ARPA Contribution (RP060)</i>	2,000	2,000											
	<i>State Library Grant</i>	8,558	4,279	0		4,279								
	<i>State District Funding</i>	2,500	2,500	0										
LIVABLE NEIGHBORHOODS - TRAFFIC SIGNALS & STREETLIGHTS														
06935	Streetlight Conversion to LEDs	100	0	100										
	<i>Energy Efficiency & Conservation Block Grant</i>	100		100										
EQUIPMENT & SOFTWARE - POLICE														
07419	Rapid Turnaround DNA Testing (RADS)	593	43	50	50	50	50	50	50	50	50	50	50	50
07418	Integrated Cameras and Equipment	15,309	2,489	1,059	1,015	1,050	1,045	1,075	1,130	1,175	1,220	1,282	1,355	1,415
07402	Supporting Services Equipment	1,421	590	201	45	265	35	40	35	40	60	30	45	35

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Capital Projects (Governmental) - Fund 405

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
07409	Police Officer Equipment	2,987	1,158	269	170	170	145	120	110	250	175	100	175	145
07411	Field Operations Equipment	3,095	1,028	457	170	150	135	135	145	205	165	170	165	170
07412	Criminal Investigations Equipment	383	213	55	0	80	0	5	0	5	20	0	0	5
06967	ALPR Expansion Project	4,200	0	320	165	355	355	385	385	420	420	455	455	485
06969	PD Technologies and Subscriptions	3,905	0	330	335	340	345	350	355	360	365	370	375	380
	<i>Measure C Contribution for PD projects</i>			32										
	MUNICIPAL FACILITY IMPROVEMENTS - POLICE													
07420	HPD Locker Rooms & Communications Center Design	896	749	147										
	EQUIPMENT & SOFTWARE - FIRE													
05002	Mutual Aid Fire Equipment	1,035	488	547										
07451	Cardiac Monitor Replacement (Defibrillators)	2,747	1,236	92	0	153	106	153	245	153	153	153	153	150
07486	Emergency Vehicle Preemption	3,181	1,113	188	188	188	188	188	188	188	188	188	188	188
07466	Breathing Apparatus Replacement	3,487	1,359	378	0	175	350	175	175	175	175	175	175	175
07450	Lucas Device Replacement	999	452	87	0	40	40	80	50	50	50	50	50	50
07456	Fire Radio Replacement	3,478	1,463	265	0	175	175	175	175	350	175	175	175	175
07487	Fire Equipment Updates	454	454											
	<i>Mutual Aid, Project 05002</i>	1,431	836	95	50	50	50	50	50	50	50	50	50	50
07491	Disaster Service Worker's Response Coordination & Communication: Plum Cases	51	34	17										
07500	Turnout Gear & PPE Replacement	2,753	833	320	0	320	160	160	160	160	160	160	160	160
07494	Turnout Dryer	77	77	70										
06929	Fire Department Protective Ballistic Vests and Helmets	147	111	36										
06930	HFD Recruit Academy	1,200	90	110	100	100	100	100	100	100	100	100	100	100
06948	Thermal Imaging Cameras	79	0	17	8	8	8	8	5	5	5	5	5	5
06949	HazMat Document Archiving	150	0			150								
06954	Academy Turnout Gear	1,350	0	0	0	150	150	150	150	150	150	150	150	150
06956	Emergency Operations Supplies	165	0	15	15	15	15	15	15	15	15	15	15	15
06959	Paramedic School Program	152	0	27	75	50	0	0	0	0	0	0	0	0
06964	Hazmat CERS Software	384	0	169	43	43	43	43	43	0	0	0	0	0
	MUNICIPAL FACILITY IMPROVEMENTS - FIRE													
FD010	Fire House Clinic Improvements	41	41											
	<i>Tiburcio Vasquez Health Center</i>	460	174	26	26	26	26	26	26	26	26	26	26	26
	ROAD & STREET - FIRE ROAD IMPROVEMENTS													
07497	Emergency Access at Highland Blvd	70	0	70										
	EQUIPMENT & SOFTWARE - MAINTENANCE SERVICES													
07475	Replacement Equipment for Maintenance Services	329	170	60	10	10	10	10	10	10	10	10	10	10
07797	Complete Tree Inventory and Management Software	407	69	338										
	<i>USDA Grant</i>	250		250										
	FLEET MANAGEMENT - ELECTRIC VEHICLE INFRASTRUCTURE													
06923	Citywide EV Charging Upgrades	250	0	5		245								

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Capital Projects (Governmental) - Fund 405

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	MISCELLANEOUS - STORMWATER INFRASTRUCTURE IMPROVEMENT													
06931	Storm Drain Installation at New Dobbel Ave	1,300	0				150	1,150						
06932	Storm Drain Pipe Replacement at Kings Court	45	0	45										
06970	Stratford Storm Water Pump Station	250	0	250										
	MISCELLANEOUS - OTHER													
06911	Property Acquisition Management	5,077	4,022	155	0	100	100	100	100	100	100	100	100	100
	<i>Transfer from General Fund (100)</i>	<i>4,401</i>	<i>4,401</i>											
06920	General Plan Update (2040)	1,462	362	100	100	100	100	100	100	100	100	100	100	100
	<i>Planning Fee Revenue</i>		<i>1,184</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>
06921	Community Planning	1,417	264	153	100	100	100	100	100	100	100	100	100	100
	<i>Planning Fee Revenue</i>	<i>2,356</i>	<i>1,256</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>	<i>100</i>
06904	Community Satisfaction Survey	527	152	0	0	75	0	75	0	75	0	75	0	75
06953	Employee Engagement Survey	64	29	35										
05160	Surplus Property Maintenance	1,114	235	71	52	64	76	88	88	88	88	88	88	88
06121	Property Taxes on Excess Right-of-Way	73	18	5	5	5	5	5	5	5	5	5	5	5
06907	Project Predisign Services	420	50	35	20	35	35	35	35	35	35	35	35	35
06913	Downtown Parking Program	188	162	27										
06900	150th Hayward Anniversary Events	100	0	100										
06927	Water Heater Replacement Program	328	0	328										
	<i>Clean Energy Fund (Calpine Donation)</i>	<i>326</i>	<i>326</i>											
06946	Home Together Regional Support Project	100	0	0		100								
06971	Downtown Parking Implementation	100	0	100										
07425	Fiber Master Plan	0	0	649										
	<i>Transfer from 731 - project 07275 Fiber Loop remaining EPA revenue</i>		<i>649</i>											
	TOTAL PROJECT COSTS			46,314	11,558	13,808	4,176	5,265	4,149	4,559	4,279	4,336	4,424	4,561
	Transfer to General Fund (Project 06911)		600											
	TOTAL EXPENDITURES			46,314	11,558	13,808	4,176	5,265	4,149	4,559	4,279	4,336	4,424	4,561
	REVENUES:													
	Interest		59	0	0	0	0	0	0	0	9	15	22	29
	Construction Tax (41450)		85	25	50	125	150	200	200	250	250	250	250	250
	Fees for La Vista Development (La Vista)	2,140		2,140										
	2017 HARD Bond (La Vista)	2,000		2,000										
	2018 HARD Bond (La Vista)	13,400		13,400										
	Park-in-Lieu (Transfer from Fund 260) (La Vista)	19,444	19,444	0										
	Offsite Tree Mitigation (La Vista)	585	107	478										
	USDA Grant (07796)	72		22	50									
	Russell City Citywide Funds (06922)	20		20										
	HARD (06950)	141		141										
	Sale Proceeds (Project 06955)	916	916											
	County Reimbursement (STACK)	14,000	3,373	0	10,627	0								
	Mutual Aid, Project 05002 (STACK)	100	100	0										

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Capital Projects (Governmental) - Fund 405

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	State General Fund Grant (STACK)	1,000	0	1,000	0	0								
	Federal Appropriation (STACK)	1,500	0	0	1,500	0								
	Clean CA Grant (STACK)	2,647	1,139	1,508	0	0								
	City ARPA Contribution (RP060) (STACK)	2,000	2,000	0	0	0								
	State Library Grant (STACK)	8,558	4,279	0	0	4,279								
	State District Funding (STACK)	2,500	2,500	0	0	0								
	Mutual Aid Overhead Reimbursement (05002)			95	50	50	50	50	50	50	50	50	50	50
	TVHC Lease Payment (FD010)	460	174	26	26	26	26	26	26	26	26	26	26	26
	USDA Grant (07797)	250	0	250										
	Planning Fee Charges (Project 06920)													
	Comprehensive General Plan Update	2,284	1,184	100	100	100	100	100	100	100	100	100	100	100
	Planning Fee Charges (Project 06921)													
	Community Planning	2,356	1,256	100	100	100	100	100	100	100	100	100	100	100
	Clean Energy Fund (Calpine Donation)	328	328											
	Energy Efficiency & Conservation Block Grant (Streetlight Conversion to LEDs 06935)	100		100										
	REVENUE SUBTOTAL			21,406	12,503	4,680	426	476	476	526	535	541	548	555
	TRANSFERS FROM:													
	General Fund			500	2,516	7,000	7,000	7,000	3,949	4,359	4,079	4,136	4,224	4,361
	General Fund for Project 07456 Fire Radio Replacement	582	582											
	General Fund for Project 07420 - PD Locker Rooms Design	416	416											
	PG&E Tree Removal Fee (from DS001 to 05102)	289	289											
	Fund 100 (Project 06911)	4,401	4,401											
	Fund 256 (La Vista Contribution for STACK from FY19)	1,500	1,500											
	Fund 705 (for Project 07203 Roof Repair/Replacement)		1,161											
	General Fund for Project 07797 Complete Tree Inventory and Management Software			250										
	Fund 730 for Project 07418 Integrated Cameras and Equipment		191											
	Transfer from 731 - project 07275 Fiber Loop remaining EPA revenue		649											
	Transfer from Measure C 406 for Turnout Dryers 07494		70											
	Measure C Contribution for HPD			32										
	TRANSFERS SUBTOTAL			782	2,516	7,000	7,000	7,000	3,949	4,359	4,079	4,136	4,224	4,361
	TOTAL REVENUES			22,188	15,019	11,680	7,426	7,476	4,425	4,885	4,614	4,677	4,772	4,916
	BEGINNING WORKING CAPITAL			16,837	(7,290)	(3,829)	(5,957)	(2,707)	(496)	(220)	106	441	782	1,130
	ENDING WORKING CAPITAL			(7,290)	(3,829)	(5,957)	(2,707)	(496)	(220)	106	441	782	1,130	1,485

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Measure C Capital - Fund 406

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
MUNICIPAL FACILITY IMPROVEMENTS - FIRE														
07474	Fire Station Nos. 1-5 Improvements - Design	2,946	2,740	205										
07481	New Fire Station No. 6	18,971	18,595	376										
07482	New Fire Training Center	62,788	61,711	1,078										
	<i>Contributions from Partnering Agencies</i>	<i>20,000</i>	<i>19,854</i>	<i>146</i>										
	<i>Clean Energy Fund (Calpine Donation)</i>	<i>922</i>	<i>922</i>											
LIVABLE NEIGHBORHOODS - BUILDINGS														
06988	21st Century Library & Community Learning Center - Construction	63,080	62,854	226										
	<i>Housing Related Parks Program</i>	<i>395</i>	<i>395</i>											
	<i>Alameda County Waste Management Authority</i>	<i>10</i>	<i>10</i>											
	<i>PG&E</i>			7										
LIVABLE NEIGHBORHOODS - PARKS & LANDSCAPING														
07488	Jackson Corridor Median Improvement [An additional \$200k in Fund 405 funding is supporting this project, which has a total budget of \$1.1M. More details in Fund 405.]	867	867											
07498	Harder Corridor Median Improvement	900	0		0	300	300	300						
05243	Median Landscaping Improvement Project FY24 - Industrial Blvd. - Hwy 92 to Arf Ave.	1,550	0	7			1,543							
PAVEMENT REHABILITATION PROJECTS														
05320	Pavement Rehabilitation - Measure C - FY32	2,000								2,000				
MUNICIPAL FACILITY IMPROVEMENTS - POLICE														
07423	Public Safety Center - Conceptual Facility and Site Design	625	32	593										
EQUIPMENT & SOFTWARE - FIRE														
07277	EBRCS Subscription	1,445	851	594										
	TOTAL PROJECT COSTS			3,079	0	300	1,843	300	0	2,000	0	0	0	0
	TOTAL EXPENDITURES			3,079	0	300	1,843	300	0	2,000	0	0	0	0
REVENUES:														
	Interest		364	259	209	250	250	250	250	250	250	250	250	250
	Revenue Contributions from Partnering Agencies (07482)	20,000	19,854	146										
	Clean Energy Fund (Calpine Donation) (07482)	922	922	0										
	Housing Related Parks Program Grant	399	399											
	Alameda County Waste Management Authority	10	10											
	PG&E	7		7										
	Calpine Donation (Project 06988)	6,384	6,384											
	Bond Proceeds	73,224	73,224											
	REVENUE SUBTOTAL			412	209	250	250	250	250	250	250	250	250	250
TRANSFERS FROM:														
	Fund 101 - Measure C		84,366	0	0	0	0	0	0	2,000	0	0	0	0
	TRANSFERS SUBTOTAL:			0	0	0	0	0	0	2,000	0	0	0	0
	TOTAL REVENUE			412	209	250	250	250	250	2,250	250	250	250	250
	BEGINNING WORKING CAPITAL			9,646	6,979	7,188	7,138	5,545	5,495	5,745	5,995	6,245	6,495	6,745
	ENDING WORKING CAPITAL			6,979	7,188	7,138	5,545	5,495	5,745	5,995	6,245	6,495	6,745	6,995

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Route 238 Corridor Improvement - Fund 410

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
LIVABLE NEIGHBORHOODS - PARKS & LANDSCAPING														
05288	Linear Park Landscape	2,813	2,672	141										
05839	Mission Blvd Southend Frontage Island Improvement	437	54	383										
ROAD & STREET - COMPLETE STREET PROJECTS														
05270	Route 238 Corridor Improvement Project - Phase 2 Construction(Mission from Industrial to South City Limit)	31,943	30,176	1,766										
	<i>LATIP</i>	<i>22,707</i>	<i>22,707</i>	<i>0</i>										
	<i>ACTC</i>	<i>9,776</i>	<i>9,776</i>											
	<i>PG&E Rule 20A/B</i>	<i>1,330</i>	<i>1,330</i>											
	<i>Comcast</i>	<i>105</i>	<i>105</i>											
	<i>Private Developer Contribution</i>	<i>240</i>	<i>240</i>											
05287	Route 238 Corridor Improvement Project - Phase 3 Final Design and Construction	23,206	21,311	1,895										
	<i>ACTC</i>	<i>13,387</i>	<i>12,764</i>	<i>623</i>										
LIVABLE NEIGHBORHOODS - TRAFFIC CALMING PROJECTS														
06942	High Injury Network Safety Plan - Mission Blvd [An additional \$239k in Fund 213, \$126k in Fund 215 and \$2.565M in Fund 460 is supporting this project, which has a total budget of \$3.33M. More details in Fund 213, 215 and 460.]	400	0	400										
06943	Speed Management Plan - Mission Blvd [An additional \$25k in Fund 213 and \$212k in Fund 460 is supporting this project, which has a total budget of \$235k. More details in Fund 213 and 460.]	24	7	16										
ROAD & STREET - OTHER TRANSPORTATION PROJECTS														
05114	Administration and Predesign	626	595	31										
05358	Intersection Improvement Project - Mission Blvd	250	122	128										
MISCELLANEOUS - ROUTE 238 PROPERTY PROJECTS														
05276	238 Bypass Property Disposition	1,897	1,754	143										
	<i>238 OPHP (Fund 411)</i>	<i>1,000</i>	<i>1,000</i>											
	TOTAL PROJECT COSTS			4,904										
	Transfer to Street System Improvements Fund (Fund 450)		129											
	Transfer to Route 238 Settlement Admin (Fund 411)		3,460											
TOTAL EXPENDITURES				4,904	0									
REVENUES:														
	Lease/Rent Payments from Acquired Properties (44130)	446	446											
	Alameda CTC	23,163	22,539	623										
	PG&E Rule 20A/B	1,330	1,330	0										
	LATIP	22,707	22,707	0										
	Comcast Rule 20A	105	105	0										
	Private Developer Contribution	240	240	0										
	County RDA Reimb. For City's Contrib. for Mt. Eden Proj	312	312	0										
	REVENUE SUBTOTAL			623	0									
TRANSFERS IN FROM:														
	General Fund Transfer		185											
	TRANSFERS SUBTOTAL													
TOTAL REVENUES				623	0									
BEGINNING WORKING CAPITAL				(16,150)	(20,431)									
ENDING WORKING CAPITAL				(20,431)	(20,431)									

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Route 238 Settlement Admin - Fund 411

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
MISCELLANEOUS - PARCEL GROUP PROJECTS														
07721	PG 3 & 4	97	63	34	0	0	0	0	0	0				
07722	PG 5	619	264	356	0	0	0	0	0	0				
07723	PG 6	102	28	74	0	0	0	0	0	0				
07725	PG 8	1,152	925	227	0	0	0	0	0	0				
07726	PG 9	13	3	10	0	0	0	0	0	0				
MISCELLANEOUS - ROUTE 238 PROPERTY PROJECTS														
05014	Route 238 Administrative Expenses	3,589	2,351	458	500	280								
05276	Route 238 Bypass Property Disposition	3,300	1,667	133	250	250	250	250	250	250				
	TOTAL PROJECT COSTS			1,292	750	530	250	250	250	250				
	Transfer to General Fund	2,150		2,150										
TOTAL EXPENDITURES				3,442	750	530	250	250	250	250				
REVENUES:														
	Project Revenues	12,121	12,121	0										
	Interest	693	227	128	73	63	58	53	48	43				
REVENUE SUBTOTAL		12,814	12,348	128	73	63	58	53	48	43				
TRANSFERS FROM:														
	Route 238 Corridor Improvement Fund 410 PG7 Sale Revenue		3,390											
TRANSFERS SUBTOTAL				0	0	0	0	0	0	0				
TOTAL REVENUES				128	73	63	58	53	48	43				
BEGINNING WORKING CAPITAL				7,694	4,380	3,703	3,173	2,923	2,673	2,423				
ENDING WORKING CAPITAL				4,380	3,703	3,173	2,923	2,673	2,423	2,173				

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Street System Improvements - Fund 450

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
PAVEMENT REHABILITATION PROJECTS														
05242	Pavement Rehabilitation FY24	1,500	1,500											
05338	Pavement Rehabilitation FY25	1,500	3	1,497										
05347	Pavement Rehabilitation FY26	1,100	0	1,000	100									
05360	Pavement Rehabilitation FY27 (NEW)	2,100			2,100									
05320	Pavement Rehabilitation (TBD - Future Years)	16,500				1,500	1,600	1,700	1,800	1,800	1,900	2,000	2,100	2,100
05329	Clawiter Pavement	1,231	0	1,231										
	<i>Private Developer Fee (04100)</i>	<i>1,231</i>	<i>1,231</i>											
LIVABLE NEIGHBORHOODS - SIDEWALKS & WHEELCHAIR RAMPS														
05324	Sidewalk Rehabilitation + Wheelchair Ramps FY24	1,100	848	252										
	<i>Resident Participation</i>	<i>80</i>		<i>80</i>										
05340	Sidewalk Rehabilitation + Wheelchair Ramps FY25	394	84	310										
	<i>Resident Participation</i>	<i>80</i>		<i>80</i>										
05348	Sidewalk Rehabilitation + Wheelchair Ramps FY26	1,000	0	1,000										
	<i>Resident Participation</i>	<i>80</i>		<i>80</i>										
05368	Sidewalk Rehabilitation + Wheelchair Ramps FY27 (NEW)	1,000			1,000									
	<i>Resident Participation</i>	<i>80</i>		<i>80</i>										
05330	Sidewalk Rehabilitation + Wheelchair Ramps (TBD - Future Years)	10,800				1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
	<i>Resident Participation</i>	<i>720</i>				<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>	<i>80</i>
05140	Miscellaneous Curb and Gutter Repair (MSD)	820	38	72	62	64	66	68	70	72	74	76	78	80
05717	Sidewalk Repair Hardship Program	330		30	30	30	30	30	30	30	30	30	30	30
LIVABLE NEIGHBORHOODS - PARKS & LANDSCAPING														
05742	Hesperian Frontage Road Improvement - Sueirro St to Phillips Way	1,162	717	445										
LIVABLE NEIGHBORHOODS - PEDESTRIAN & BICYCLE IMPROVEMENTS														
05713	Clawiter Bike Lane	133	0	133										
	<i>Private Developer Fee (04000)</i>	<i>133</i>	<i>133</i>											
05702	Harder/Mission Bike Lane	102	0	102										
	<i>Private Developer Fee (04000)</i>	<i>102</i>	<i>102</i>											
05704	Bike Lane Project (Various Locations)	62	0	62										
	<i>Private Developer Fee (04000)</i>	<i>62</i>	<i>62</i>											
LIVABLE NEIGHBORHOODS - TRAFFIC SIGNALS & STREETLIGHTS														
05292	Innovative Deployments to Enhance Arterials (IDEA) - Tennyson Corridor and Second Street	708	563	145										
	<i>IDEA Grant</i>	<i>317</i>	<i>317</i>											
	<i>ACTC Local Match (Project 05292)</i>	<i>60</i>	<i>60</i>											
05349	Hesperian Median Streetlight Improvement Project	1,200	0	200	0	1,000								

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Street System Improvements - Fund 450

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
ROAD & STREET - COMPLETE STREET PROJECTS														
05283	Main Street Complete Street Project [An additional \$1M in Fund 219 funding is supporting this project, which has a total budget of \$5.829M. More details in Fund 219.]	5,185	2,418	2,767										
	<i>OBAG (05283 Main Street Complete St)</i>	<i>2,003</i>	<i>89</i>	<i>1,914</i>										
ROAD & STREET - OTHER TRANSPORTATION IMPROVEMENTS														
05148	Project Predesign Services	714	384	30	30	30	30	30	30	30	30	30	30	30
05257	Bridge Structures Maintenance	2,237	1,537	350	350									
05334	SR-92/Whitesell Interchange - Project Initiation Document (PID)	940	707	233										
	<i>ACTC Grant Funding Developer Contribution</i>	<i>44G</i>	<i>285</i>	<i>155</i>										
	<i>50G</i>	<i>500</i>	<i>0</i>											
MISCELLANEOUS - OTHER														
05153	Alameda County Aerial Photography	327	177	100			50							
TOTAL PROJECT COSTS				9,960	3,672	3,824	2,976	3,028	3,130	3,132	3,234	3,336	3,438	3,440
TOTAL EXPENDITURES				9,960	3,672	3,824	2,976	3,028	3,130	3,132	3,234	3,336	3,438	3,440
REVENUES:														
	Interest		197	57	10	17	17	17	16	17	17	16	14	14
	Streets Impact Fee (Waste Management)	25,309	1,744	1,796	1,850	1,961	2,020	2,080	2,143	2,207	2,273	2,341	2,412	2,484
	Private Developer Contribution for future pavement improvement (04100)	1,231	1,231											
	Sidewalk Rehabilitation Resident Participation	1,040		240	80	80	80	80	80	80	80	80	80	80
	Private Developer Contribution for future bike improvement (04000)	297	297	0	0	0	0	0	0	0	0	0	0	0
	OBAG (05283 Main Street Complete St)	2,003	89	1,914	0									
	IDEA Grant (Project 05292)	317	317											
	ACTC Local Match (Project 05292)	60	60											
	ACTC Grant Funding (Whitesell PID Project 05334)	440	285	155	0									
	Developer Contribution (Project 05334)	500	500	0	0									
	County RDA Reimb. for City's Contrib. for Mt. Eden Project 05143 (repayment term - 20 years)	9,688	9,688	0										
REVENUE SUBTOTAL:				4,162	1,940	2,058	2,117	2,177	2,239	2,304	2,370	2,437	2,506	2,578
TRANSFERS IN FROM:														
	Fund 410 - (Rt. 238 Corridor Improvement)		129											
	Fund 210 (Gas Tax "Swap") (49550)		750	750	750	750	850	850	850	850	850	850	850	850
TRANSFERS SUBTOTAL				750	750	750	850	850	850	850	850	850	850	850
TOTAL REVENUES				4,912	2,690	2,808	2,967	3,027	3,089	3,154	3,220	3,287	3,356	3,428
BEGINNING WORKING CAPITAL				7,938	2,889	1,907	891	881	881	839	861	847	798	716
ENDING WORKING CAPITAL				2,889	1,907	891	881	881	839	861	847	798	716	704

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Transportation System Improvement - Fund 460

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
LIVABLE NEIGHBORHOODS - TRAFFIC SIGNALS & STREETLIGHTS														
05709	Traffic Control Device Repair/Replacement - MSD	1,390	639	86	0	66	68	70	72	74	76	78	80	82
05856	Controller Cabinet Replacement and Battery Back Up Program	1,828	440	309	0	120	120	120	120	120	120	120	120	120
05342	Tennyson Rd and Winton Ave Signal Coordination Project	515	193	322										
	<i>TFCA funding thru ACTC</i>	515	82	433										
	[An additional \$297K in Fund 212 is supporting this project, which has a total budget of \$812K. More details in Fund 212.]													
LIVABLE NEIGHBORHOODS - PEDESTRIAN & BICYCLE IMPROVEMENTS														
05737	Signal Modification At Huntwood/Industrial & Huntwood/Sandoval	1,132	1,118	14										
	<i>HSIP</i>	67		67										
06937	Active Transportation Incentive and Promotion Program	3,961	203	3,704	54									
	<i>California Air Resource Board's Clean Mobility in Schools and Sustainable Transportation Equity Project Grant</i>	3,948	56	3,838	54									
05175	Pedestrian Traffic Signal Modifications and Improvements	1,656	0	790	866									
	<i>HSIP Grant</i>	1,580		790	790									
	[An additional \$100k in Fund 213 funding is supporting this project, which has a total budget of \$1.756M. More details in Fund 213.]													
05308	Pedestrian Crossing Upgrades on Minor Arterials	350	0	350										
	<i>HSIP Grant</i>	350		350										
	[An additional \$250k in Fund 213 is supporting this project, which has a total budget of \$600k. More details in Fund 213.]													
05353	Downtown Bike Loop	750		75	350	325								
	<i>ACTC Grant</i>	750		75	350	325								
	[An additional \$250k in Fund 213 is supporting this project, which has a total budget of \$1M. More details in Fund 213.]													
05716	Industrial Parkway/Ruus Road Bicycle Network and Intersection Improvements	709	0		709									
	<i>HSIP Cycle 12 Grant</i>	709			709									
	[An additional \$171K in Fund 212 and \$159k in Fund 213 is supporting this project, which has a total budget of \$1.154M. More details in Fund 212 and 213.]													
LIVABLE NEIGHBORHOODS - TRANSPORTATION EQUITY														
06940	Community-Based Transportation Plan	250	47	203										
	<i>ACTC Community-Based Transportation Plans (CBTP) Grant</i>	250		250										
06941	Safe Routes to School Implementation Project	2,258	184	2,075										
	<i>California Air Resource Board's Clean Mobility in Schools and Sustainable Transportation Equity Project Grant</i>	2,258	6	2,252										
	[An additional \$570k in Fund 212 funding is supporting this project, which has a total budget of \$2.828M. More details in Fund 212.]													
06912	Eden Greenway Active Transportation Corridor	200	0	200										
	<i>Developer Agreement - STACK Data Center</i>	150		150										

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Transportation System Improvement - Fund 460

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
LIVABLE NEIGHBORHOODS - TRAFFIC CALMING PROJECTS														
05734	Traffic Calming Implementation Program	3,106	1,229	177	0	150	150	200	200	200	200	200	200	200
05893	Quick Response Traffic Safety Projects	1,350	299	150	0	100	100	100	100	100	100	100	100	100
06942	High Injury Network Safety Plan	2,565	136	1,506	555	367								
	<i>Federal Grant SS4A (Part 1 of 3)</i>	<i>2,565</i>		<i>1,643</i>	<i>555</i>	<i>367</i>								
	[An additional \$239k in Fund 213, \$126k in Fund 215 and \$400k in Fund 410 is supporting this project, which has a total budget of \$3.33M. More details in Fund 213, 215 and 410.]													
06945	Evaluate Alternatives to Downtown Loop	501	42	458										
	<i>Federal Grant SS4A (Part 2 of 3)</i>	<i>500</i>		<i>500</i>										
06943	Speed Management Plan	187	67	119										
	<i>Federal Grant SS4A (Part 3 of 3)</i>	<i>187</i>		<i>187</i>										
	[An additional \$25k in Fund 213, \$23.5k in Fund 410 is supporting this project, which has a total budget of \$235k. More details in Fund 410.]													
05225	D Street Traffic Calming & Implementation	500		500										
	<i>ACTC Grant</i>	<i>500</i>		<i>500</i>										
	[An additional \$300k in Fund 212 funding is supporting this project, which has a total budget of \$800k. More details in Fund 212.]													
05359	Nighttime Safety Enhancement Plan (NEW)	611	0	0	611									
	[An additional \$16k in Fund 212 and \$64k in Fund 215 is supporting this project, which has a total budget of \$691k. More details in Fund 212 and 215.]													
	<i>Caltrans Sustainable Transportation Planning Grant</i>	<i>611</i>			<i>611</i>									
EQUIPMENT & SOFTWARE - UTILITIES														
05714	Transportation Software and Resources	133	33	10	0	10	10	10	10	10	10	10	10	10
ROAD & STREET - OTHER TRANSPORTATION IMPROVEMENTS														
05712	Intersection Improvement Project	1,980	555	300	0	125	125	125	125	125	125	125	125	125
05877	Transportation System Management Projects	1,125	463	212	0	50	50	50	50	50	50	50	50	50
	<i>Development Fees (05877)</i>	<i>20</i>		<i>20</i>										
06944	Tennyson Road Crossing Safety Improvements	806	158	200	340	108								
	<i>CalTrans Railway Highway Program Section 130 Grant</i>	<i>806</i>	<i>8</i>	<i>349</i>	<i>340</i>	<i>108</i>								
05366	Interstate 880 Interchange Improvements (Winton Avenue/A Street) (NEW)	3,208			3,208									
	<i>Potential ACTC (Measure BB)</i>	<i>3,208</i>			<i>3,208</i>									
	[An additional \$1,350k in Fund 212 is supporting this project, which has a total budget of \$4,608k. More details in Fund 212.]													
	TOTAL PROJECT COSTS			11,759	6,693	1,421	623	675	677	679	681	683	685	687
	TOTAL EXPENDITURES			11,759	6,693	1,421	623	675	677	679	681	683	685	687
	REVENUES:													
	Interest		12	3	15	16	15	0	0	1	1	1	2	2
	TFCA funding thru ACTC	515	82	433	-	-								
	HSIP Cycle 12 Grant	709	0	0	709	0	0	0	0	0	0	0	0	0
	HSIP			1,207	790	0	0	0	0	0	0	0	0	0

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Transportation System Improvement - Fund 460

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	California Air Resource Board's Clean Mobility in Schools and Sustainable Transportation Equity Project Grant	6,206	62	6,090	54	-	-	-	-	-	-	-	-	-
	ACTC Grant (05353)	750	0	75	350	325	0	0	0	0	0	0	0	0
	ACTC Community-Based Transportation Plans (CBTP) Grant	250	0	250	0	0	0	0	0	0	0	0	0	0
	Developer Agreement - STACK Data Center	150	0	150	-	-	0	0	0	0	0	0	0	0
	Federal Grant SS4A (06942, 06943, 06945)	687	0	2,330	555	367	-	-	-	-	-	-	-	-
	ACTC Grant (05225)	500	0	500	-	-	-	-	-	-	-	-	-	-
	Caltrans Sustainable Transportation Planning Grant	611	0	-	611	-	-	-	-	-	-	-	-	-
	CalTrans Railway Highway Program Section 130 Grant		0	349	340	108								
	Potential ACTC (Measure BB)	3,208	0	0	3,208	0	0	0	0	0	0	0	0	0
	REVENUE SUBTOTAL:			11,387	6,632	816	15	0	0	1	1	1	2	2
	TRANSFERS IN FROM:													
	Fund 100 (General Fund)			800	0	550	600	650	675	700	700	700	700	700
	TRANSFERS SUBTOTAL			800	0	550	600	650	675	700	700	700	700	700
	REVENUE TOTALS			12,187	6,632	1,366	615	650	675	701	701	701	702	702
	BEGINNING WORKING CAPITAL			(266)	162	101	46	38	13	11	33	53	71	88
	ENDING WORKING CAPITAL			162	101	46	38	13	11	33	53	71	88	103

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Water Replacement - Fund 603

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
WATER CONSERVATION														
07026	Water System Leak Detection Survey and Repair	247	97	0	150									
07069	Water Conservation Database	180	0	50	130									
WATER DISTRIBUTION SYSTEM														
07006	Emergency Mechanical/Electric Replacement Program	3,288	1,638	150	150	150	150	150	150	150	150	150	150	150
07009	Easement Protection & Landscape Clearing at Various Locations	309	34	25	25	25	25	25	25	25	25	25	25	25
07010	Air Release with Blow Off Access and Rehabilitation	320	0	320										
07057	Restore Water Mains Crossing at I-880	550	0	0	100	450								
07059	Reservoir Coating Inspection/Recoating at Various Reservoirs	2,400	3	2,398										
07110	750' Reservoir Replacement Project	4,533	48		0			4,485						
07019	250' P/S Motor Starter Replacements	150	0	150										
07061	Hesperian P/S Main Braker Replacement	100	0	100										
07062	Hesperian P/S VFD and Motor Drive Replacements	800	0	800										
07070	Hesperian Pump Station Underground Diesel Fuel Tank Pipe Repair	73	23	50										
07063	Water System RRA Mitigation Measures	100	0	75	25									
07150	Water System RRA & ERP Update	913	163	200				250					300	
07197	Skywest Pump Station Generator Fuel Day Tank Replacement and Line Repairs	128	0	128										
	<i>Reimbursement from SFPUC/EBMUD</i>	128		128										
07071	Skywest Pump Station Underground Diesel Fuel Tank Replacement	400	0	0	400									
	<i>Reimbursement from SFPUC/EBMUD</i>	400		0	400									
07086	Skywest Pump Station AC Unit Replacement (NEW)	200			200									
	<i>Reimbursement from SFPUC/EBMUD</i>	200			200									
07087	Skywest Pump Station VFD Replacements (NEW)	650			650									
	<i>Reimbursement from SFPUC/EBMUD</i>	650			650									
07093	Water Line Improvement FY21	9,541	9,503	37										
07072	Annual Line Replacements FY24	17,959	684	17,275										
07028	Annual Line Replacements FY25	6,000	0	600	5,400									
07022	Annual Line Replacements FY26	6,000	0	0	600	5,400								
07084	Water Line Replacements FY27 (NEW)	6,300		0	630	5,670								
07076	Annual Line Replacements Future Years	69,500	0			6,600	6,900	7,100	7,400	7,700	8,000	8,300	8,600	8,900
07080	Cast Iron Water Pipeline Replacement - Local Streets FY25	500	0	500										
07023	Cast Iron Water Pipeline Replacement - Local Streets FY26	500	0	500										
07095	Cast Iron Water Pipeline Replacement - Local Streets FY27 (NEW)	650			650									

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Water Replacement - Fund 603

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
07081	Cast Iron Water Pipeline Replacement - Local Streets Future Years	8,100	0			700	750	800	850	900	950	1,000	1,050	1,100
07031	Emergency Line/Leak Repairs FY26	653	153	500										
07094	Emergency Line/Leak Repairs FY27 (NEW)	500			500									
07075	Emergency Line/Leak Repairs Future Years	5,000	0			500	500	500	500	600	600	600	600	600
07082	Meter Testing Program	200	0	200										
	OTHER													
07001	Prefabricated Storage Structure Skin Replacement	302	26	0	276									
07003	Miscellaneous Hydrant Replacement Program	820	435	35	35	35	35	35	35	35	35	35	35	35
07025	Conversion to Advanced Metering Infrastructure (AMI)	14,091	14,019	72										
	<i>Transfer from 605 (Water Operating)</i>	<i>10,000</i>	<i>10,000</i>											
07030	Project Pre-design Services	462	187	25	25	25	25	25	25	25	25	25	25	25
07035	MSD Irrigation System Backflow Replacements	636	251	35	35	35	35	35	35	35	35	35	35	35
07043	Asset Management Plan	103	3	100										
07096	CIP Fund Administration - Water (NEW)	1,910			150	158	166	175	184	194	204	215	226	238
	TOTAL PROJECT COSTS			24,326	9,501	14,708	14,256	13,580	9,204	9,664	10,024	10,385	11,046	11,108
	TOTAL EXPENDITURES			24,326	9,501	14,708	14,256	13,580	9,204	9,664	10,024	10,385	11,046	11,108
	REVENUES:													
	Interest		1,135	225	644	462	288	130	127	111	84	90	76	60
	Reimbursement from SFPUC/EBMUD			128	1,250									
	REVENUE SUBTOTAL:			353	1,894	462	288	130	127	111	84	90	76	60
	TRANSFERS FROM:													
	Replacement Transfer from Fund 605			7,000	7,000	8,000	8,000	8,000	9,000	9,000	9,000	10,500	10,500	10,500
	Replacement Transfer from Fund 605 (Conversion to AMI)		10,000											
	TRANSFERS SUBTOTAL			7,000	7,000	8,000	8,000	8,000	9,000	9,000	9,000	10,500	10,500	10,500
	TOTAL REVENUES			7,353	8,894	8,462	8,288	8,130	9,127	9,111	9,084	10,590	10,576	10,560
	BEGINNING WORKING CAPITAL			39,695	22,722	22,115	15,869	9,901	4,451	4,374	3,821	2,881	3,086	2,616
	ENDING WORKING CAPITAL			22,722	22,115	15,869	9,901	4,451	4,374	3,821	2,881	3,086	2,616	2,068

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Water Improvement - Fund 604

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
UTILITIES O&M FACILITIES														
07103	Corporation Yard Needs Assessment	309	5	304										
07176	Utility Center Renovation/Training Center Addition (2nd Floor)	13,011	11	0	0	13,000								
	<i>Fund 612</i>	<i>1,400</i>	<i>1,400</i>											
UTILITIES EQUIPMENT														
07177	GIS Data Development and Conversion	1,118	375	193	100	50	50	50	50	50	50	50	50	50
WATER DISTRIBUTION SYSTEM														
07102	Reservoir Water Quality Improvement Project	303	223	81										
07136	System Seismic Upgrades	400	38	362										
07160	Seismic Retrofit Maitland Reservoir and Appurtenances	2,627	27	0	2,600									
07172	New 3 MG Reservoir at High School Reservoir Site	9,002	2			0	0	1,000	8,000					
07173	Seismic Retrofit Highland 250 Reservoirs	3,500	0	500	3,000									
07187	New University Pressure Reducing Station	200	0	200										
07115	New Emergency Well B2	4,500	0	500	4,000									
07100	New 2 MG Reservoir & Booster Station at Hesperian Site	10,000	0	1,500	8,500									
07196	Well Field All-Weather Improvements	90	0	90										
07199	Well Field Storage Building Project	350	0	0	350									
07093	Water Line Improvements FY21	5,159	3,496	1,664										
07077	Water Line Improvements FY25	500	0	50	450									
07121	Water Line Improvements FY26	500	0	0	50	450								
07085	Water Line Improvements FY27 (NEW)	500				50	450							
07078	Water Line Improvements Future Years	8,000	0			750	750	750	750	1,000	1,000	1,000	1,000	1,000
07088	Water System Master Plan (NEW)	675			675									
07089	Steel Tank Inspections (NEW)	70			70									
RECYCLED WATER														
07066	Recycled Water Phase II	12,500	0	0	1,500	6,000	5,000							
WATER RESOURCES PROJECTS														
07017	Weather Based Irrigation Controllers at Various Locations	417	187	30	20	20	20	20	20	20	20	20	20	20
07191	Groundwater Sustainability Plan Implementation Activities	1,671	569	352	750	0	0	0	0	0	0	0	0	0
07116	Groundwater Sustainability Plan Projects - City Emergency Wells	15,600	0	3,600	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
OTHER														
07029	Project Predesign Services	631	81	50	50	50	50	50	50	50	50	50	50	50
07058	Green Hayward PAYS Program	207	193	7	7									
07105	Solar Power at Various Water Facilities	6,000	0	0	6,000									
07186	Solar Photovoltaic at Hesperian Pump Station	1,000	0	0	1,000									
	TOTAL PROJECT COSTS			9,483	30,322	21,570	7,520	3,070	10,070	2,320	2,320	2,320	2,320	2,320
	Transfer to Fund 612 - Loan to Sewer System Improvement Fund 612 for Solar Project Phase IIA (Project 07530 in Fund 612)		3,500											
	TOTAL EXPENDITURES			9,483	30,322	21,570	7,520	3,070	10,070	2,320	2,320	2,320	2,320	2,320

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Water Improvement - Fund 604

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	REVENUES:													
	Interest		1,824	1,130	585	213	135	147	28	62	97	133	169	206
	Facilities Fee (43563)		4,052	1,000	1,500	2,000	3,000	3,500	4,000	4,000	4,000	4,000	4,000	4,000
	Green Hayward PAYS Revenue (\$1 million at 6.95% for ten years to 2026)		127	21	21									
	REVENUE SUBTOTAL			2,151	2,106	2,213	3,135	3,647	4,028	4,062	4,097	4,133	4,169	4,206
	TRANSFERS FROM:													
	Repayment of Loan from Fund 612 for Solar Project Phase IIA (\$3.5 million at 3% for ten years to FY29) (Project 07530 in Fund 612)	4,100	2,460	410	410	410	410							
	TRANSFERS SUBTOTAL			410	410	410	410	0	0	0	0	0	0	0
	TOTAL REVENUES			2,561	2,516	2,623	3,545	3,647	4,028	4,062	4,097	4,133	4,169	4,206
	BEGINNING WORKING CAPITAL			64,548	57,626	29,820	10,873	6,898	7,475	1,433	3,175	4,952	6,765	8,614
	ENDING WORKING CAPITAL			57,626	29,820	10,873	6,898	7,475	1,433	3,175	4,952	6,765	8,614	10,500

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Sewer Replacement - Fund 611

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
SEWER COLLECTION SYSTEM														
07018	Lift Station Valve Upgrade at Various Stations	121	21	99										
07546	Valle Vista Sewer Force Main Reliability Implementation	200	27	173										
07616	Tennyson Lift Station Rehabilitation	250	0		250									
	<i>Developer-Sewer Impact Fee</i>	<i>205</i>	<i>205</i>											
07788	Tennyson Lift Station Emergency Standby Generator Replacement	200	0	200										
07622	Ward Creek/Tiegen Drive Sewer Replacement	500	0	250	250									
07624	Harder Road Sewer System Improvement	1,700	0	0	100	1,600								
	<i>Developer-Sewer Impact Fee</i>	<i>424</i>	<i>424</i>											
07626	Valle Vista Pump Station Wet Well Rehabilitation	853	453	0	400									
07678	Air Release with Blowoff Access and Rehab	80	0	0	80									
07693	Sewer Manhole Rehabilitation - Various Locations	796	32	140		125		125		125		125		125
07739	Valle Vista VFD Replacement	250	173	77										
07765	Annual Emergency/Spot Line Repairs	5,429	1,229	300	300	350	350	350	400	400	400	450	450	450
07784	Root Foaming	1,656	73	223	100	120	120	120	140	140	140	160	160	160
07761	Sewer Line Improvement FY21	14,185	12,369	1,815										
07789	Annual Line Replacements FY24	18,965	797	18,167										
07831	A St Sewer Line Replacement Project	4,835		4,835										
07820	Annual Line Replacements FY26	7,000	0	700	6,300									
07829	Sewer Line Replacements FY27 (NEW)	7,300		730	730	6,570								
07787	Annual Line Replacements Future Years	79,200	0			7,600	7,900	8,200	8,500	8,800	9,100	9,400	9,700	10,000
07823	Sewer Trunkline Condition Assessment & Repair Scope	1,800	0	500	1,300									
07832	Sewer Rehabilitation on Hesperian (NEW)	1,350		1,350										
UTILITIES EQUIPMENT														
07575	Miscellaneous Lift Station Equipment Replacement	707	695	12										
WATER RESOURCE RECOVERY FACILITY (WRRF)														
07618	WRRF Gas Conditioning System Skid Media Replacement	1,770	437	93	100	100	100	120	120	120	140	140	140	160
07807	WRRF Digester Annual Cleaning	390	0	0	0	0	120	0	40	45	45	45	45	50
07648	WRRF Seismic Retrofit of Miscellaneous Buildings	505	5	365	135									
07656	WRRF Main 480V MCC Electrical Distribution Rehabilitation	14,055	5,974	8,080										
07673	WRRF Chlorination System Improvement	1,430	59	1,371										
07679	Cogeneration System Maintenance	3,407	297	530	250	250	250	250	250	260	260	260	260	290
07785	Coating of South Primary Clarifier	150	0	150										
07741	WRRF Levee Road Maintenance	1,500	0	0		420		240		260		280		300
07775	WRRF New Digester Mixing Pumps for Digesters No. 2 & 3	300	124	176										
07625	WRRF Underground Conduit Repair	80	0	80	80									
07529	WRRF Miscellaneous Replacements	9,449	4,049	450	450	450	450	450	500	500	500	550	550	550
07531	WRRF Asset Management Plan	102	2	100										
07800	WRRF SCADA Maintenance	593	30	36	40	42	45	48	51	54	57	60	63	67
07801	WRRF SCADA System Master Plan and Upgrades	300	0	300										

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Sewer Replacement - Fund 611

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
07802	WRRF Oxidation Pond Rock Slope Protection	600	0	600										
07804	WRRF Digester Inspection and Rehabilitation	4,800	0	0		-	1,600	-	1,600		1,600			
07805	WRRF West Winton Landfill Clay Cap & Road Maintenance	325	0	25	300									
07806	WRRF Effluent Channel Return Pump Improvements	580	0	50	530									
07818	North Vacuator Rehabilitation Project	633	117	515										
07824	WRRF Energy Management Plan (NEW)	150			150	0								
07825	3W Sand Filter Replacement (NEW)	200			200									
07826	West Substation Transformer Repair/Replacement (NEW)	150			150									
07827	Vegetation Removal at Former Oxidation Ponds and Storm Channel (NEW)	1,500			300			350			400			450
07812	New Headworks Facility (Est. FY32) (50% in Fund 611, 50% in Fund 612)	35,000	0							5,000	30,000			
07815	WRRF Mechanical Dewatering Facility (20% in Fund 611, 80% in Fund 612)	14,000	0						1,000	9,000	4,000			
OTHER														
07516	EBDA Outfall Replacement Payment	3,093	1,443	150	150	150	150	150	150	150	150	150	150	150
07524	Project Pre-design Services	617	87	40	40	45	45	45	50	50	50	55	55	55
07830	CIP Fund Administration - Sewer (NEW)	964			75	79	83	88	93	98	103	109	115	121
TOTAL PROJECT COSTS				41,873	12,760	17,901	11,213	10,536	12,894	25,002	46,945	11,784	11,688	12,928
	Transfer to Fund 612 for New Admin Building Project (\$4M @ 3% for 20 years through 2035)	4,860	2,160	270	270	270	270	270	270	270	270	270	270	0
	Transfer to Fund 612 for WRRF Phase II Improvement Projects	258,823	10,000	2,000	97,500	95,000	32,000	22,323	0	0	0	0	0	0
	CWSRF for 07760 WRRF Phase II Improvement Project (10% of project cost)	7,030		0	0	0	0	0	953	1,215	1,215	1,215	1,215	1,215
	WIFIA for WRRF Phase II Improvement Projects (49% of project cost, repayment 5 years after FY29 completion in FY34) (to split between 611 & 612)	16,606		0	0	0	0	0	0	0	0	0	8,427	8,179
	2025 Wastewater Revenue Bonds for WRRF Phase II Improvement Projects (25.1% of project cost)	36,906		1,432	2,863	2,863	2,863	4,437	4,438	4,437	4,438	2,524	3,054	3,557
	2029 Municipal Bond for WRRF Phase II Improvement Projects (13.4% of project cost)	13,295		0	0	0	0	0	0	565	2,987	7,399	1,116	1,229
	Debt Service SRF Loan for New Headworks Facility (#07812, \$35M @ 2%, 30 years, repayment 1 yr after FY34 completion in FY35 to FY65)												1,563	1,563
	Debt Service SRF Loan for WRRF Mechanical Dewatering Facility (#07815, \$14M @ 2% for 30 years, repayment 1 yr after FY34 completion in FY35 to FY65)												625	625
TOTAL EXPENDITURES				45,574	113,393	116,034	46,346	37,567	18,555	31,490	55,856	23,192	27,958	29,296

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Sewer Replacement - Fund 611

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	REVENUES:													
	Interest	4,232	811	960	765	507	565	158	159	162	165	237	263	291
	Harder Road Sewer Impact Fee for Project 07624	424	424											
	Tennyson Lift Station Sewer Impact Fee for Project 07616	209	209											
	USACE WRDA \$15M (Project 07761 Annual Line Replacements FY24)	15,000			15,000									
	CWSRF for 07760 WRRF Phase II Improvement Project (10% of project cost)	26,500	0	0	0	26,500	0							
	WIFIA for WRRF Phase II Improvement Projects (49% of project cost, repayment 5 years after FY29 completion in FY34) (to split between 611 & 612)	129,394	0	0	38,818	77,636	12,939							
	2025 Wastewater Revenue Bonds for WRRF Phase II Improvement Projects (25.1% of project cost)	58,683	7,507	26,476	32,207	0	0							
	2029 Municipal Bond for WRRF Phase II Improvement Projects (13.4% of project cost)	35,385	0	0	0	14,154	21,231							
	Proceeds from SRF Loan (Project 07812 New Headworks Facility)	35,000								5,000	30,000			
	Proceeds from SRF Loan (Project 07815 WRRF Mechanical Dewatering Facility)	14,000							1,000	9,000	4,000			
	REVENUE SUBTOTAL			27,436	86,790	118,797	34,735	158	1,159	14,162	34,165	237	263	291
	TRANSFERS FROM:													
	Fund 610 - Annual Replacement + Repairs			8,500	9,000	11,000	11,500	12,000	12,000	12,000	13,000	14,000	15,000	16,000
	Fund 610 - WRRF Phase II Nutrient Mgmt Loan Repayment			1,432	2,863	2,863	2,863	4,437	5,391	6,218	8,641	11,138	13,812	14,180
	Fund 630 - Reserved Revenue for future RW membrane replacement		949	200	210	210	220	220	240	240	250	250	250	250
	TRANSFERS SUBTOTAL			10,132	12,073	14,073	14,583	16,657	17,631	18,458	21,891	25,388	29,062	30,430
	TOTAL REVENUES			37,567	98,863	132,870	49,318	16,815	18,790	32,620	56,056	25,625	29,325	30,721
	BEGINNING WORKING CAPITAL			31,546	23,539	9,009	25,845	28,817	8,066	8,301	9,431	9,631	12,064	13,431
	ENDING WORKING CAPITAL			23,539	9,009	25,845	28,817	8,066	8,301	9,431	9,631	12,064	13,431	14,856

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Sewer Improvement - Fund 612

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
UTILITIES EQUIPMENT														
07177	GIS Data Development and Conversion	900	175	175	100	50	50	50	50	50	50	50	50	50
WATER RESOURCE RECOVERY FACILITY (WRRF)														
07769	WRRF Selective Catalyst Reduction for Cogen Engine	500	0	500										
07771	WRRF Trickling Filter Pump Station Pump Rebuilds	260	0	260										
07530	WRRF Solar Power Design and Construction Phase II - 1.4 MW	7,315	2,315					5,000						
	<i>CEC Loan</i>	2,151	2,151											
	<i>Loan from Fund 604</i>	3,500	3,500											
	<i>STACK Developer</i>	200	0		200									
07559	WRRF Solids Pumping Improvements	400	197	203										
07569	WRRF Roofing for Heating and Mixing Building No. 1	80	0	80										
07656	WRRF Main 480V MCC Electrical Distribution Rehabilitation	1,160	902	258										
07791	FOG Tank Coating	260	0	260										
07793	WRRF Hot Water Loop Improvements	1,200	0	1,200										
07808	Effluent Channel Hydraulic Capacity Improvements	1,800	0						150	1,650				
07806	WRRF Effluent Channel Return Pump Improvements	580	0	50	530									
07809	Nature-Based Solution Feasibility Study	690	115	485	90									
	<i>EPA Grant</i>	600	600											
07812	New Headworks Facility (Est. FY32) (50% in Fund 611, 50% in Fund 612)	35,000	0							5,000	30,000			
07813	WRRF Additional Sludge Blending (PS and WSS) Tank	830	0						100	730				
07814	WRRF GBT Expansion (3rd Unit)	10,300	0							800	9,500			
07815	WRRF Mechanical Dewatering Facility (20% in Fund 611, 80% in Fund 612)	56,000	0						4,000	36,000	16,000			
07816	WRRF Digester Condition Assessment	300	0		0		300							
07824	WRRF Energy Management Plan (NEW)	150			150	0								
WRRF LABORATORY														
07519	Utilities Laboratory Information Management & Data Entry	486	469	17	0	0	0	0	0	0	0	0	0	0
WRRF IMPROVEMENT PHASE II														
07786	WRRF New Administration Building & Lab Project	63,279	3,964	45,028	14,287	0								
	<i>Transfer-in from Fund 611</i>		2,430	270	270	270	270	270	270	270	270	270	270	0
07760	WRRF Phase II Improvement Project	434,965	13,757	11,524	142,681	155,117	75,742	35,487	658	0	0	0	0	0
	<i>Transfer-in from Fund 611</i>		10,000	2,000	97,500	95,000	32,000	22,323	0	0	0	0	0	0
OTHER														
07523	Project Predisign Services	310	145	15	15	15	15	15	15	15	15	15	15	15
SEWER COLLECTION SYSTEM														
07744	Linden Lift Station Upgrades	150	5	145										
07555	Upgrade Valle Vista Station Discharge	400	0	0	400									
07624	Harder Road Sewer System Improvement	1,288	33	17	0	1,238								
07716	27 Inch Force Main Bypass Pumping - I-880/Industrial	600	0	600										
07819	Sewer Collection System Master Plan	800	0	650	150									
STORMWATER														
07746	Arf, Tennyson, and Cabot Trash Capture Device Installations	3,664	3,044	620										
	<i>CalTrans Reimbursement</i>	3,664	3,664	0										

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Sewer Improvement - Fund 612

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
RECYCLED WATER														
07766	UV Disinfection System for Recycled Water	1,000	0	0	0	1,000								
07709	Recycled Water Master Plan	568	278	290										
	<i>Developer Contribution (Amazon)</i>	66	66											
07751	Recycled Water Treatment Facility Expansion - Phase II	1,500	0	0	0	1,500								
UNSCHEDULED														
07753	WRRF Co-Generation Engine #2 (Est FY36)													
07755	WRRF Expansion of Cogen System Gas Conditioning Skid System (Est FY36)													
07817	WRRF Gas Flare Replacement (Est FY45)													
	TOTAL PROJECT COSTS			62,377	158,403	158,920	76,107	40,552	4,973	44,245	55,565	65	65	65
	Debt Service State Revolving Fund-WPCF Improvements (Phase I) - 50% of total Debt Service for 20 years to FY29	30,600	15,390	1,530	1,530	1,530	1,530							
	Transfer to Water Improvement Fund 604 for Repayment of Loan for Additional Solar Project (\$3.5 million at 3% for ten years to 2028) (Project 07530)	4,100	410	410	410	410	410							
	Debt Service CWSRF Loan Repayment for WRRF Phase II Improvement Projects (2%, 30 years)	6,235	0	0	0	0	0	0	845	1,078	1,078	1,078	1,078	1,078
	Debt Service WIFIA Loan Repayment for WRRF Phase II Improvement Projects (4.75%, 30 years)	14,726	0	0	0	0	0	0	0	0	0	0	7,473	7,253
	Debt Service 2025 Wastewater Revenue Bonds Repayment for WRRF Phase II Improvement Projects (3.96%, 30 years)	32,728	1,269	2,539	2,539	2,539	2,539	3,935	3,936	3,935	3,936	2,238	2,708	3,155
	Debt Service 2029 Municipal Bond Repayment for WRRF Phase II Improvement Projects (5%, 30 years)	11,790	0	0	0	0	0	0	0	501	2,649	6,562	990	1,089
	Debt Service SRF Loan for New Headworks Facility (#07812, \$35M @ 2%, 30 years, repayment 1 yr after FY34 completion in FY35 to FY65)												1,563	1,563
	Debt Service SRF Loan for WRRF GBT Expansion (3rd Unit) (#07814, \$10.3M @ 2% for 30 years, repayment 1 yr after FY34 completion in FY35 to FY65)												460	460
	Debt Service SRF Loan for WRRF Mechanical Dewatering Facility (#07815, \$56M @ 2% for 30 years, repayment 1 yr after FY34 completion in FY35 to FY65)												2,500	2,500
	Debt Service CWSRF Loan Repayment for WRRF Phase II Improvement Projects (2%, 30 years)	6,235	0	0	0	0	0	0	845	1,078	1,078	1,078	1,078	1,078
	TOTAL EXPENDITURES			65,587	162,882	163,399	80,586	44,487	10,599	50,837	64,305	11,020	17,915	18,241
REVENUES:														
	Connection Fee		3,183	2,500	4,500	5,000	5,500	6,000	7,000	7,000	8,000	8,500	9,500	10,000
	Interest		969	739	576	707	221	378	398	371	368	330	174	13
	Proceeds of CEC Loan for Phase IIA Solar (Project 07530)	2,151	2,151											
	STACK Developer (Project 07530)	200	0	0	200									
	Caltrans Reimbursement (Project 07746)	3,664	3,664											
	EPA Grant (Project 07809)	600		600										

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Sewer Improvement - Fund 612

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	Developer Contribution (Amazon) (Project 07709)	68	68											
	Proceeds from SRF Loan (Project 07812 New Headworks Facility)	35,000								5,000	30,000			
	Proceeds from SRF Loan (Project 07814 WRRF GBT Expansion (3rd Unit))	10,300								800	9,500			
	Proceeds from SRF Loan (Project 07815 WRRF Mechanical Dewatering Facility)	56,000							4,000	36,000	16,000			
	CWSRF for 07760 WRRF Phase II Improvement Project (10% of project cost)	23,500			0	0	0	23,500	0					
	WIFIA for WRRF Phase II Improvement Projects (49% of project cost, repayment 5 years after FY29 completion in FY34) (to split between 611 & 612)	114,745	0	0	34,424	68,847	11,475							
	2025 Wastewater Revenue Bonds for WRRF Phase II Improvement Projects (25.1% of project cost)	52,039	6,657	23,478	28,561	0	0							
	2029 Municipal Bond for WRRF Phase II Improvement Projects (13.4% of project cost)	31,379	0	0	0	12,552	18,827							
	REVENUE SUBTOTAL			27,318	68,260	87,106	36,023	29,878	11,398	49,171	63,868	8,830	9,674	10,013
	TRANSFERS FROM:													
	Fund 730 for CAD/RMS Repl Loan (\$2.25 million)		2,046											
	WRRF Repl Fund 611 for 50% of City Cost of Co-Gen (\$11.47 mill less \$2.7 mill PG&E grant (Proj 07508))		4,650											
	Water Sys Imp Fund 604 for Solar Proj Phase II (Proj 07530)		3,500											
	Fund 611 for New Admin Building Project 07786 (\$4M @ 3% for 20 years through FY35)		2,430	270	270	270	270	270	270	270	270	270	270	0
	Transfer from Fund 611 for WRRF Phase II Improvement Projects	258,823	10,000	2,000	97,500	95,000	32,000	22,323	0	0	0	0	0	0
	TRANSFERS SUBTOTAL			2,270	97,770	95,270	32,270	22,593	270	270	270	270	270	0
	TOTAL REVENUES			29,588	166,030	182,376	68,293	52,471	11,668	49,441	64,138	9,100	9,944	10,013
	BEGINNING WORKING CAPITAL			37,436	1,437	4,585	23,562	11,269	19,253	20,322	18,927	18,760	16,839	8,869
	ENDING WORKING CAPITAL			1,437	4,585	23,562	11,269	19,253	20,322	18,927	18,760	16,839	8,869	641

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Airport Capital - Fund 621

PROJ NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
AIRPORT PROJECTS - TAXIWAY IMPROVEMENTS														
06819	Taxiway Zulu Pavement Rehabilitation Design	1,057	652	405										
	<i>(AIP 23) FAA</i>	676	114	562										
06864	Taxiway Zulu West Pavement Rehabilitation Construction	9,985	23	7,656	2,306									
	<i>(AIP 25) FAA</i>	8,985		6,485	2,500									
	<i>State Matching Grant of 5%</i>	150		150										
06859	Taxiway Alpha West Design and Phasing Plan	590	0	0		590		0						
	<i>(AIP 26) FAA</i>	531				531		0						
	<i>State Matching Grant of 5%</i>	30				30		0						
06860	Taxiway Alpha West Construction	6,560	0	0			6,560		0					
	<i>(AIP 27) FAA</i>	5,904					5,904		0					
	<i>State Matching Grant of 5%</i>	328					328		0					
AIRPORT PROJECTS - T-HANGAR IMPROVEMENTS														
06826	T-Hangar Improvements	4,584	2,218	866	150	150	150	150	150	150	150	150	150	150
AIRPORT PROJECTS - PAVEMENT IMPROVEMENTS														
06890	Airport Pavement Rehabilitation	3,090	682	708	1,000	700	0	0	0	0	0	0	0	0
06891	Miscellaneous Building/Grounds Repairs	4,800	1,890	335	250	250	250	250	250	250	250	275	275	275
06818	Airport Pavement Management Program Update	965	90	75	200	0		200		0	200			200
AIRPORT PROJECTS - OTHER														
06827	LED Lighting Retrofit	66	45	21										
06828	Tower Renovations	269	117	152										
06814	Sulphur Creek Mitigation - Design + Construction	8,367	809	57				7,500						
	<i>(AIP 26) FAA</i>	7,225	475					6,750						
	<i>(State Matching Grant of 5%)</i>	375						375						
06816	Sulphur Creek 10-Year Environmental Monitoring	662	162	40	40	40	44	44	44	48	48	48	52	52
06823	Perimeter Fence Replacement	309	154	95	60	0	0	0	0	0	0	0	0	0
06805	Project Predesign Services	740	332	33	33	33	36	36	36	39	39	39	42	42
06806	Consultant Predesign Services	705	197	33	40	40	45	45	45	50	50	50	55	55
06898	Noise Monitoring	1,558	832	55	60	60	65	65	65	70	70	70	73	73
06830	Access Control System	523	343	180										
06865	Upgrade Air Traffic Control Tower Fire Alarm System Panel and HVAC	890	40	800	50									
	<i>FAA (Through the ATC Tower Lease)</i>	360		40	40	40	40	40	40	40	40	40		
06867	Air Traffic Control Tower Vista Study	317	0	250	67									
	<i>FAA</i>	286		225	61									
06868	Tree Removal & Replacement Project	100	0	100										
06869	Infrastructure for Electric Aircraft	150			150									
06856	Runway Safety Area Improvements EA & Conceptual Design	600	0	0					600					
	<i>(AIP 29) FAA</i>	540							540					
	<i>State Matching Grant of 5%</i>	30							30					
06857	Runway Safety Area Improvements Design	650	0	0							650			
	<i>(AIP 31) FAA</i>	585									585			
	<i>State Matching Grant of 5%</i>	33									33			

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Airport Capital - Fund 621

PROJ NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
06858	Runway Safety Area Improvements Construction <i>(AIP 32) FAA</i> <i>State Matching Grant of 5%</i>	13,875 12,488 694	0	0								13,875 12,488 694		
06855	Airfield Electrical Design <i>(AIP 27) FAA</i> <i>State Matching Grant of 5%</i>	840 756 42	0	0					840 756 42					
06866	Airfield Electrical Construction <i>(AIP 28) FAA</i> <i>State Matching Grant of 5%</i>									9,160 8,244 458				
06851	ALP Update with Narrative <i>(AIP 23) FAA</i> <i>State Matching Grant of 5%</i>	760 156 9	587	173 156 9										
06861	Skywest Property Maintenance	2,897	512	235	200	200	210	210	210	220	220	220	230	230
06862	Landscape Improvements and Cleanup - Sulphur Creek Sites	748	109	64	50	50	55	55	55	60	60	60	65	65
06870	CIP Fund Administration - Airport (NEW)	561			45	47	49	51	54	57	60	63	66	69
	TOTAL PROJECT COSTS			12,334	4,701	2,160	7,464	8,606	2,349	10,104	1,797	14,850	1,008	1,211
	TOTAL EXPENDITURES			12,334	4,701	2,160	7,464	8,606	2,349	10,104	1,797	14,850	1,008	1,211
	REVENUES:													
	Interest		165	106	75	75	75	44	21	9	8	4	5	10
	Reimbursements (FAA)	45,787	1,162	7,428	2,561	531	5,904	6,750	1,296	8,244	585	12,488	0	0
	FAA (Through the ATC Tower Lease)	360	0	40	40	40	40	40	40	40	40	40	0	0
	State Matching Grant of 5%	2,148		159	0	30	328	375	72	458	33	694	0	0
	REVENUE SUBTOTAL:			7,733	2,676	676	6,347	7,209	1,429	8,751	666	13,226	5	10
	TRANSFERS FROM:													
	Fund 620 (Airport Operation Fund)	13,200		2,200	900	900	900	900	1,100	1,200	1,200	1,300	1,300	1,300
	TRANSFERS SUBTOTAL			2,200	900	900	900	900	1,100	1,200	1,200	1,300	1,300	1,300
	TOTAL REVENUES			9,933	3,576	1,576	7,247	8,109	2,529	9,951	1,866	14,526	1,305	1,310
	BEGINNING WORKING CAPITAL			5,059	2,658	1,533	948	731	234	414	261	330	6	303
	ENDING WORKING CAPITAL			2,658	1,533	948	731	234	414	261	330	6	303	402

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Facility Management Capital - Fund 726

PROJ. NO	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
MUNICIPAL FACILITY IMPROVEMENTS - POLICE														
07224	HPD Facility Update	350	270								80			
EQUIPMENT & SOFTWARE - UTILITIES														
07209	Emergency Generator Replacement	1,485	137	114	0	140		200	0		444	450	0	0
EQUIPMENT & SOFTWARE - MAINTENANCE														
07215	City Hall Camera System (Equipment/Storage)	229	229											
CITY HALL & OTHER MUNICIPAL FACILITIES														
07201	HVAC Replacement	2,295	697	603	300	100	100	15	400	80				
07202	Flooring Replacement	1,098	888			140				70				
07203	Roof Repair/Replacement	911	513			25		100		60			213	
07210	Window Covering Replacement	91	41		0	50								
07216	Fire Alarm/Smoke Detector Replacement	730	195	135	0	400								
07217	Exterior Painting of City Facilities	236	136		0		100							
07218	Animal Control Facility Update	102	2			100								
07221	Interior Painting of City Facilities	1,100	0			0	100	100	280	620				
07222	City Facility Update	2,189	857	33	0	0	0	400	150	150	150	150	150	150
07227	Facility Security Improvements	2,435	1,760	224	0	50	50	50	50	50	50	50	50	50
07228	New City Center Parking Garage Fence	75	60	14										
07232	Workplace Reconfiguration /Remodel	1,508	923	135	0	50	50	50	50	50	50	50	50	50
07233	Elevator Overhaul (City Hall and PD)	321	121	100			100							
07238	Event Situation Lighting	100	0		0	100								
07241	Fire Facility Update	338											338	
07279	ADA Upgrades and improvements	220	29	21	0	20	20	20	20	20	20	20	20	10
MISCELLANEOUS - OTHER														
07235	Energy Conservation	2,155	589	1,566	0									
	<i>PGE OBF Loan</i>			<i>0</i>	<i>2,087</i>									
	TOTAL PROJECT COSTS			2,944	300	1,175	520	935	950	1,100	794	720	821	260
	TOTAL EXPENDITURES			2,944	300	1,175	520	935	950	1,100	794	720	821	260
REVENUES:														
	Interest		15	0										
	Internal Service Fund Charges	5,250		450	450	450	450	450	500	500	500	500	500	500
	PGE OBF Loan (07235)	2,087		0	2,087									
	REVENUE SUBTOTAL			450	2,537	450	450	450	500	500	500	500	500	500
TRANSFERS IN FROM:														
	Transfer from General Fund	4,431		95	1,172	724	70	485	450	600	294	220	321	0
	Transfer from General Fund for Facility Security Infrastructure	250	250											
	Transfer from General Fund for Information Tech - HVAC	200	200											
	Transfer from General Fund for Old City Hall	128	0	128										
	TRANSFERS SUBTOTAL			223	1,172	724	70	485	450	600	294	220	321	0
	TOTAL REVENUES			673	3,709	1,174	520	935	950	1,100	794	720	821	500
	BEGINNING WORKING CAPITAL			(1,137)	(3,408)	1	0	0	0	0	0	0	0	0
	ENDING WORKING CAPITAL			(3,408)	1	0	0	0	0	0	0	0	0	240

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Information Technology Capital - Fund 731

PROJ. No	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
IT - CLIENT PROJECTS														
07253	Desktop Computer Replacement Program	2,887	2,485	402	0	0	0	0	0	0	0	0	0	0
07256	Public Safety Mobile Laptop Replacement Project	2,192	2,110	82	0	0	0	0	0	0	0	0	0	0
07266	Council Chambers Technology Upgrade	2,302	952	601				750						
07273	City Conference Room Audio Video Upgrade	132	82	50										
IT - DATA SYSTEM PROJECTS														
07284	Enterprise Data Strategy	100	0	100										
07259	Geographic Information System Improvements	351	326	25	0	0	0	0	0	0	0	0	0	0
07268	Security Assessment and Improvement	646	326	321										
IT - NETWORK PROJECTS														
07285	Wi-Fi Upgrade	170	53	117										
07257	Network Server Replacement Project	3,521	1,771	400	0	150	150	150	150	150	150	150	150	150
07263	Network Infrastructure Replacement - Police Dept	389	329	60	0	0	0	0	0	0	0	0	0	0
07264	Network Infrastructure Replacement	9,272	5,115	497	460	400	400	200	300	300	400	400	400	400
07276	Fiber Optic Maintenance and Repair	1,051	311	290	0	50	50	50	50	50	50	50	50	50
07239	Phone System Replacement	275	162	113										
IT - SPECIAL PROJECTS														
07283	City Video Monitoring System	175	88	87										
07277	EBRCS Subscription	2,178	2,164	14										
07236	Emerging Technology	511	11	50	0	50	50	50	50	50	50	50	50	50
	TOTAL PROJECT COSTS			3,208	460	650	650	1,200	550	550	650	650	650	650
	TOTAL EXPENDITURES			3,208	460	650	650	1,200	550	550	650	650	650	650
	REVENUES:													
	ISF - Information Technology Charges from Fund 730	3,401	851	0	850	850	850	900	900	900	900	900	900	900
	Interest		97	81	80	5	9	8	19	34	47	60	73	87
	Cell Tower Lease Revenue			18	18	18	18	18	18	18	18	18	18	18
	REVENUE SUBTOTAL:			99	948	873	877	926	937	952	965	978	991	1,005
	TRANSFERS FROM:													
	General Fund	5,836	4,011	50	0	0	0	144	131	300	300	300	300	300
	General Fund (for 07236 Emerging Tech)	350		0	0	0	0	50	50	50	50	50	50	50
	Fund 220 for Project 07275 (Correction)	328	328											
	IT Transfer from Op Fund 730 for project 07257	300	300											
	Airport Operating Fund (Fund 620) for ERP	52	52											
	TRANSFERS SUBTOTAL			50	0	0	0	194	181	350	350	350	350	350
	TOTAL REVENUE			149	948	873	877	1,120	1,118	1,302	1,315	1,328	1,341	1,355
	BEGINNING WORKING CAPITAL			2,591	(467)	21	244	471	391	959	1,711	2,376	3,054	3,745
	ENDING WORKING CAPITAL			(467)	21	244	471	391	959	1,711	2,376	3,054	3,745	4,450

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Fleet Replacement (General Fund) - Fund 736

PROJ. NO.	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	FLEET MANAGEMENT													
07301	Fire Fleet Replacement	29,083	3,087	7,427	100	3,500	4,200	1,900	1,290	1,700	1,380	1,500	1,500	1,500
07302	GF Fleet Replacement	8,082	2,791	221	100	480	505	515	770	675	525	700	400	400
07303	Police Fleet Replacement	16,253	3,185	1,829	800	1,060	1,080	1,100	1,120	1,140	1,160	1,240	1,260	1,280
07422	Community Service Officers (3) Vehicles	225	76	149										
07426	Fleet Infrastructure (NEW)	600			155	40	160	40	165	40				
	TOTAL PROJECT COSTS			9,626	1,155	5,080	5,945	3,555	3,345	3,555	3,065	3,440	3,160	3,180
	TOTAL EXPENDITURES			9,626	1,155	5,080	5,945	3,555	3,345	3,555	3,065	3,440	3,160	3,180
	REVENUE:													
	Fleet Capital Replacement Fees	47,893	13,243	1,300	0	4,000	5,600	3,450	3,450	3,450	3,300	3,300	3,400	3,400
	Insurance Reimbursement	1,142	1,097	45										
	Auction	339	284	5	5	5	5	5	5	5	5	5	5	5
	Fund Interest	657	256	251	105	5	5	5	5	5	5	5	5	5
	RCEC Contribution - Haz Mat Response Vehicle (Fire)	150	150	-										
	Alameda County Vehicle Abatement	148	148	0										
	REVENUE SUBTOTAL	28,331		1,601	110	4,010	5,610	3,460	3,460	3,460	3,310	3,310	3,410	3,410
	TRANSFERS FROM													
	From General Fund (100)	1,927	1,041	486			400							
	From Measure C (406)	900	675	225										
	From Measure C (101)	125		125										
	TRANSFERS SUBTOTAL	12,489	11,253	836	-	-	400	-	-	-	-	-	-	-
	TOTAL REVENUE			2,437	110	4,010	6,010	3,460	3,460	3,460	3,310	3,310	3,410	3,410
	BEGINNING WORKING CAPITAL			9,383	2,195	1,150	80	145	50	165	70	315	185	435
	ENDING WORKING CAPITAL			2,195	1,150	80	145	50	165	70	315	185	435	665

FY 2027-FY 2036 CAPITAL IMPROVEMENT PROGRAM

FY 2027 - FY 2036 Recommended CIP

Fleet Replacement (Enterprise Funds) - Fund 737

PROJ. NO.	PROJECT DESCRIPTION	PROJ. TOTAL	PRIOR YEARS	EST FY26	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
	FLEET MANAGEMENT													
07350	Airport Fleet Replacement	1,384	647	222	45	45	35	10	90	140	75	75	45	45
07351	Stormwater Fleet Replacement	5,673	2,838	435	500	500	-	400	-	-	500	500	-	-
07352	Sewer Fleet Replacement	5,058	2,614	389	110	100	500	230	125	450	270	270	570	200
07353	Water Fleet Replacement	5,517	3,140	903	490	300	-	230	375	40	20	20	350	500
07426	Fleet Infrastructure (NEW)	1,200			310	80	320	80	330	80	-	-	-	-
	TOTAL PROJECT COSTS	17,632	9,239	1,949	1,455	1,025	855	950	920	710	865	865	965	745
	TOTAL EXPENDITURES			1,949	1,455	1,025	855	950	920	710	865	865	965	745
	REVENUES:													
	Replacement Fees from Fund 620 (Airport)	1,523	852	71	75	75	75	75	75	75	75	75	75	75
	Replacement Fees from Fund 615 (Stormwater)	1,825	1,020	85	90	90	90	90	90	90	90	90	90	90
	Replacement Fees from Fund 610 (Sewer)	4,775	2,705	150	240	240	240	240	240	240	240	240	240	240
	Replacement Fees from Fund 605 (Water)	5,390	2,902	200	286	286	286	286	286	286	286	286	286	286
	Citation Revenue for Sweeper Replacement	3,630	1,730	200	200	200	200	200	225	225	225	225	225	225
	Auction	321	276	5	5	5	5	5	5	5	5	5	5	5
	Interest	166	71	55	5	5	5	5	5	5	5	5	5	5
	Insurance	48	48	-	-	-	-	-	-	-	-	-	-	-
	REVENUE SUBTOTAL:	17,678	9,604	766	901	901	901	901	926	926	926	926	926	926
	TRANSFERS IN FROM:													
	One-Time Capital Contribution (Sewer)	750	750											
	One-Time Capital Contribution (Stormwater)	70	70											
	One-Time Capital Contribution (Water)	246	246											
	TRANSFERS SUBTOTAL:	1,066	1,066	-	-	-	-	-	-	-	-	-	-	-
	TOTAL REVENUE			766	901	901	901	901	926	926	926	926	926	926
	BEGINNING WORKING CAPITAL			1,883	700	146	22	68	19	25	241	302	363	324
	ENDING WORKING CAPITAL			700	146	22	68	19	25	241	302	363	324	505

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SUPPLEMENTAL



FINANCIAL POLICIES

FINANCIAL POLICIES

Overview of Financial Policies

Financial policies as adopted by the City Council establish the framework for Hayward's overall fiscal planning and management. They set forth decision-making guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated. Hayward's publicly adopted financial policies demonstrate the City's commitment to sound financial management and fiscal integrity. The financial policies also improve the City's fiscal stability by helping City officials plan fiscal strategy with a consistent approach. Adherence to adopted financial policies promotes sound financial management, which can lead to improvement in City bond ratings and lower cost of capital.

Below is a listing of key policies related to the citywide budget. Many of these policies have been in operation for a number of years. The Finance Department has presented a set of draft updated policies to the Council Budget and Finance Committee in early 2026. After completion of updates, proposed new policies will be presented to Council at a future time. The following represents the current policies in place.

1. Balanced Budget Policy
2. One-time Revenue Use Policy
3. Benefit Liabilities Funding Plan Policy
4. Long Range Financial Forecasting Policy
5. Reserves Policy
6. Investment Policy
7. Debt Issuance and Management Policy
8. Debt Disclosure Policy -NEW
9. Charges and Fees Policy
10. Multi-Year Capital Improvement Program Plan Policy
11. Internal Service Maintenance & Capital Replacement Policy

Balanced Budget Policy¹

The City of Hayward must adopt a balanced annual operating budget. A structurally balanced budget exists when recurring operating revenues equal or exceed recurring operating expenditures and there is no planned or actual use of reserve cash to cover any "negative gap" between the two.

1. The operating resources and resource uses that are included or excluded from the definition of a balanced budget calculation;
 - a. Operating revenues and expenditures - including transfers in and transfers out.
 - b. Capital Improvement Program budget funds are excluded.
 - c. One-time revenues should be carefully considered before using to balance the operating budget per the newly recommended policies herein.
2. Available fund balances may be used as a resource for non-recurring expenditures as approved by City Council.
3. The modified accounting accrual basis is used to define revenues and expenditures.
4. For a variety of reasons, true structural balance may not be possible. In such a case, using reserves to balance the budget may be considered but only in the context of a plan to return to structural balance, replenish fund balance, and ultimately remediate the negative impacts of any other short-term balancing actions that may be taken. Further,

¹ NACSLB's Practices located on GFOA's web site at www.gfoa.org

FINANCIAL POLICIES

the plan should be clear about the time period over which returning to structural balance, replenishing reserves, and remediating the negative impacts of balancing actions are to occur

5. The City shall conduct midterm budget reviews to review the budget and take any necessary action to bring the budget into balance.
6. The balanced budget policy will be applied over a ten-year financial planning horizon for the City’s General Fund and other key operating funds in order to identify and plan to avoid structural imbalances in the long term.

One-Time Use Policy

Periodically in the normal course of business the City will receive revenues from non-operating activities, revenues in excess of a Council established threshold for a specific revenue. One time revenues may occur over more than a one fiscal year period (i.e. an allocation of one time funds over multiple fiscal years), they shall not support recurring operational expenses.

The following principles will guide the use of the resources provided through one-time revenues.

If the City’s General Fund is not within the policy noted in the Reserves Policy Below, 100% of one-time revenues will be put towards replenishing reserves until the reserves meet the policy requirement.

If General Fund reserves are at or above the level required by policy one-time revenues will be designated for the uses noted below with the following guidelines:

%	Designation
50%	95% would be allocated to fund the City’s unfunded liabilities
	5% would be allocated to build General Fund Reserves
50%	70% would be programmed for capital infrastructure needs
	20% would be appropriated for emerging needs
	10% or up to \$1M would be appropriated for economic development needs

Receipt of one-time revenues of \$1,000,000 or more, or those above previously established Council thresholds will be brought to Council for designation. Uses of one-time funds for reasons not mentioned above require explicit Council authorization.

Property Transfer Tax - Threshold for Recurring & One-time Revenue

The Real Property Transfer Tax (Transfer Tax) rate set by the City of Hayward is \$8.50 per \$1,000 of the value of consideration paid for the documented sale of real property or any transfer of interest in real property. Hayward’s Transfer Tax revenue is volatile and is driven directly by the real estate market, based on the rate of property turn over and the sales price of said properties. The City has experienced dramatic swings in Transfer Tax.

FINANCIAL POLICIES

In order to best budget this general fund revenue, the City should establish a threshold for recurring revenues that will support recurring City operations. Based on historical averages and the current economic climate, it is recommended that Council establish a baseline threshold of \$10.3 million to be used to fund recurring City operations. Transfer Tax revenues received in excess of this amount should be considered one-time revenues and used in accordance with the City's policy on the Use of One-Time Revenue for One-Time Expenditures described above.

Benefit Liabilities Funding Plan & Policies

Unfunded liabilities are defined as identifiable obligations of the City for which the organization does not have 100% of the funding (cash or other assets) set aside to cover the cost should all obligations become immediately and simultaneously due. The City's primary benefit liabilities include, but are not limited to:

- California Public Employees' Retirement System (CalPERS)
- Other Post-Employment Benefits (OPEB) - Retiree Medical Benefits
- Workers' Compensation
- Accrued Leave Payouts

Council shall identify appropriate levels to fund portions of each benefit liability considering the associated risk that the unfunded portion of the obligations present to the organization, timing of the liability's ultimate due date and realistic and responsible management of the organization's cash flows. The City's funding plans for unfunded actuarial accrued liabilities should not exceed the parameters established by GAAP.

Long Range Financial Forecasting Policy

Hayward's budget shall include a long range financial forecast of operating revenues and expenditures of the General Fund and other key operating funds. The forecast will extend five to ten years, including the budget period. The forecast, along with its underlying assumptions and methodology, will be clearly stated and made available to participants in the budget process. It will also be referenced in the final budget document. The forecast shall include a spendable fund balance calculation and any difference from established reserve levels.

Reserves Policy²

The City of Hayward will establish and maintain adequate financial reserves in order to prepare for the impact economic cycles and physical disasters have upon essential services to the public and assure annual fluctuations in revenue do not impede the City's ability to meet expenditure obligations. During periods of economic sufficiency, reserves may be used as a source of supplemental revenue through prudent investments and earnings while avoiding short-term cash flow deficiencies. When revenues fail to meet the normal operating requirements of essential public services, or the need for disbursements temporarily exceeds receipts, reserves, upon the recommendation of the City Manager and the authorization of the City Council, may be used in accordance with the standards set forth herein.

² *Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund GFOA October 2009*

FINANCIAL POLICIES

Reserve goals are as follows:

Name	Minimum	Basis
<u>General Fund</u>	Goal of no less than two months of city operating costs or at least 20% of budgeted General Fund operating expenditures	To create a reserve that will allow the City to continue providing acceptable service levels during emergencies and economic downturns while maintaining adequate liquidity to make all payments without short term borrowing.
<u>Internal Service Funds</u> Fleet Replacement, Facilities Replacement Technology Replacement	As determined by the City Manager pursuant to established replacement plans and Council reserve policies	Accumulation of reserves within these discreet internal service funds will ensure timely replacement of City assets.
<u>Internal Service Funds</u> Risk Management General Liability	\$1,000,000	The City is self-insured and therefore it is prudent to set aside reserves with this internal service fund for unforeseen claims.

The annual budget presented by the City Manager is required to include a recommendation for the amounts to be appropriated to these Reserves.

In times of economic downturn, if revenues are insufficient to meet the normal operating requirements of essential services, funds contained in the Reserve may be used if authorized by the City Council, based on the following principles:

1. Staffing levels in essential services shall be temporarily maintained, in order to avoid or reduce the necessity for immediate lay-offs: only in extreme conditions will reserves be used to support operational positions for longer than two years;
2. A hiring freeze must be implemented for designated positions as appropriate to maintain essential services to the public;
3. All other reasonable and available expenditure reduction measures have been taken by the City Manager and the City Council before using one-time funding to support operational positions;
4. User fees and services charges will be fully utilized for those services for which they were collected;
5. The level of the Reserve shall be restored in a timely manner as economic recovery occurs, consistent with the maintenance of essential services;
6. "Essential services", "appropriate levels" of such services, and "extreme conditions" shall be determined from time to time by the City Council upon the recommendation of the City Manager.

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Investment Policy

The City of Hayward incorporates a prudent and systematic investment process and investment related activities are formalized in Annual Statement of Investment Policy. The primary objectives of the policy, in order, are safety, liquidity, and yield. City policy requires diversification of the investment portfolio, in order to reduce the risk of loss resulting from over concentration of assets in a specific maturity, issuer, or class of securities. An Investment Advisory Committee is appointed by the City Manager to oversee the City's investment program and assure it is consistent with the investment policy as approved by the Council. The committee meets quarterly to monitor portfolio performance and consider changes in strategy and investment policy. The policy is approved annually by the City Council at a public meeting. The Director of Finance provides periodic reporting to the Committee and to City Council on the status of City cash and investments.

Debt Issuance and Management Policy

The City of Hayward has developed a comprehensive debt management policy that is intended to comply with Government Code Section 8855(i). The following parameters are to be considered before debt issuance:

1. The purposes for which debt may be issued shall be approved by City Council.
2. Legal debt limitations or limitations established by policy, including limitations on the pledge of the issuer's general credit, shall be calculated.
 - The City is bound by a provision in state law limiting indebtedness for California cities to 15% of the assessed value of all real and personal property of the city. This statutory limitation applies to bonded indebtedness of the City payable from the proceeds of taxes levied on property.
3. Types of debt permitted to be issued are:
 - short-term and long-term debt
 - general obligation and revenue debt
 - capital and variable rate debt
 - lease-backed debt, such as certificates of participation
 - special obligation debt such as assessment district debt
 - pension obligation bonds
 - conduit issues
 - State Revolving Loan Funds and Pools
 - inter-fund borrowing
 - taxable and non-taxable debt
 - land-secured debt payable from Mello-Roos special taxes or special assessments
4. Prior to the issuance of any debt, the funding source for the debt service is identified and designated. The level of debt to which the City obligates itself is managed within available resources and represents a minimal cost to general taxpayers.
5. Except in extreme conditions as defined by Council, the issuance of new debt should not in and by itself jeopardize or lower the City's bond ratings.
6. To the extent possible, the City plans the issuance of new debt to occur when resources are made available by the retirement of an existing obligation. By managing the timing of new debt, current City operations are not affected.

FINANCIAL POLICIES

7. Authorized methods of sale shall be considered on a case by case basis, including competitive sale, negotiated sale, and private placement.
8. Method of selecting outside finance professionals shall be consistent with the City's procurement practices.
9. Compliance with federal tax law provisions, such as arbitrage requirements.

In order to be an effective management tool, the parameters of the debt issuance and management must be compatible with the City's goals pertaining to the capital improvement program and budget, the long-term financial plans, and the operating budget. Debt parameters should strike an appropriate balance between establishing limits on the debt program and providing sufficient flexibility to respond to unforeseen circumstances and new opportunities. Finally, the Director of Finance should consider debt parameters on a given issuance, and the debt program should be continuously monitored to ensure that it is in compliance with these parameters.

It is the policy of the City to ensure that proceeds of debt are spent only on lawful and intended uses. Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition only after obtaining the signature of the Director of Finance. In those cases where it is not reasonably possible for the proceeds of debt to be held by a third-party trustee, Director of Finance shall retain records of all expenditures of proceeds through the final payment date for the debt.

Any approval of debt by the City Council that is not consistent with this Debt Policy shall constitute a waiver of this Debt Policy.

Debt Disclosure Policy

The City of Hayward intends to comply with all applicable federal and state securities laws. The following policy is establishing disclosure requirements for new debt issuance and continuing disclosure for ongoing debts..

Disclosure Requirements for New Debt Issuance

1. The Director of Finance will act as the City's Disclosure Coordinator and shall review any Official Statement prepared in connection with any debt issuance by the City to ensure there are no misstatements or omissions of material information in any sections that contain descriptions of information prepared by the City.
2. In connection with this review of the Official Statement, the Disclosure Coordinator shall consult with third parties, including outside professionals assisting the City, and all members of City staff, to the extent that the Disclosure Coordinator concludes they should be consulted so that the Official Statement will include all "material" information (as defined for purposes of federal securities law).
3. As part of the review process, the Disclosure Coordinator shall submit all Official Statements for approval to the City Manager, and then to the City Council through a formal staff report that emphasizes the responsibilities of staff and elected officials under federal securities laws.
4. The approval of an Official Statement by the City Council shall not be approved as a consent item. The City Council shall undertake such review following consultation with the Disclosure Coordinator, to fulfill the City Council's responsibilities under applicable federal and state securities laws. In this regard, the Disclosure Coordinator

FINANCIAL POLICIES

shall consult with the City's disclosure counsel to the extent the Disclosure Coordinator considers appropriate.

Continuing Disclosure Requirements for Ongoing Debts

1. Under the continuing disclosure undertakings that the City has entered into in connection with its debt offerings, the City is required each year to file annual reports with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") system. Such annual reports are required to include updated financial and operating information, the City's audited financial statements and file notices of certain events in EMMA.
2. The Disclosure Coordinator is responsible for establishing a system by which:
 - the City will make the annual filings required by its continuing disclosure undertakings on a complete and timely basis, and
 - the City will file notices of enumerated events on a timely basis.

When the City makes statements or releases information relating to its finances to the public that are reasonably expected to reach investors and the trading markets, the City is obligated to ensure that such statements and information are complete, true, and accurate in all material respects. The City shall include a disclaimer on the City website: No information on the City's website is intended to be the basis of or should be relied upon in making an investment decision. The information on this website is not posted for the purpose of reaching the investing public, including bondholders, rating analysts, investment advisors, or any other members of the investment community. Because each security issued by the City or its related entities may involve different sources of payment and security, you should refer for additional information to the official statement and continuing disclosure filings for the particular security, which can be found on the Municipal Security Rulemaking Board's Electronic Municipal Market Access website: <https://emma.msrb.org>.

The Disclosure Coordinator shall ensure that the members of the City staff involved in the initial or continuing disclosure process and the City Council are properly trained to understand and perform their responsibilities. This training and understanding shall include Disclosure Procedures, the City's disclosure obligations under applicable federal and state securities laws and the disclosure responsibilities and potential liabilities of members of the City's staff and members of the City Council.

Charges and Fees Policy³

The City of Hayward supports the use of charges and fees as a method of funding governmental services. The following policy is established regarding the charge and fee setting process:

1. Hayward intends to recover the full cost of providing goods and services as appropriate. Circumstances where a charge or fee is set at less than 100 percent of full cost shall be considered and approved by City Council.
2. Charges and fees should be reviewed and updated periodically based on factors such as the impact of inflation, other cost increases, the adequacy of the coverage of costs, and current competitive rates.

³ "User Charges and Fees," C. Kurt Zorn in *Local Government Finance: Concepts and Practices*, edited by John E. Petersen and Dennis R. Strachota, GFOA, 1991.
"Cost Analysis and Activity-Based Costing for Government," GFOA, 2004

FINANCIAL POLICIES

3. It is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
4. Information on charges and fees will be made available to the public. This includes the City's policy regarding setting fees and charges based on full cost recovery and information about the amounts of charges and fees, current and proposed, both before and after adoption.
5. The use of service charges and fees as a source of funding service levels is especially appropriate under the following circumstances:
 - a. The service is similar to services provided through the private sector.
 - b. Other private or public sector alternatives exist for the delivery of the services.
 - c. Expedited or unusual handling or service is requested by the person or entity paying the fee.
 - d. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.
6. The following general concepts will be used in developing and implementing service charges and fees:
 - a. Fees structures must comply with Proposition 26 (or its replacement) - and revenues should not exceed the reasonable cost of providing the service.
 - b. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, vehicle maintenance and insurance.
 - c. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection and increase the transparency of how the fees are calculated.
 - d. Charges and fees should be reviewed annually and adjusted as appropriate to recover cost.

Multi-Year Capital Improvement Program Plan⁴ Policy

The City of Hayward shall prepare and adopt a comprehensive ten-year capital improvement plan to ensure effective management of capital assets. A prudent multi-year capital improvement plan identifies and prioritizes expected needs based on the City's General Plan, replacement plans, and other needs; establishes project scope and cost; details estimated amounts of funding from various sources; and projects future operating and maintenance costs. The capital plan should identify present and future service needs that require capital infrastructure or equipment, including:

- a. Capital assets that require repair, maintenance, or replacement that, if not addressed, will result in higher costs in future years
- b. Infrastructure improvements needed to support new development or redevelopment

4

- John Vogt, *Capital Budgeting and Finance: A Guide for Local Governments*, (Washington, D.C.: International City/County Management Association, 2004)
- Nicole Westerman "Managing the Capital Planning Cycle: Best Practice Examples of Effective Capital Program Management," *Government Finance Review* 20, no. 3 (June 2004).
- GFOA Recommended Practices: *Establishing the Useful Life of Capital Assets* (2002); *Establishment of Strategic Plans* (2005)

FINANCIAL POLICIES

- c. Projects with revenue-generating potential
- d. Improvements or resources that support economic development
- e. Changes in community needs
- f. New policies, such as those related to sustainability and energy efficiency

The full extent of project costs should be determined when developing the multi-year capital improvement plan. Cost issues to consider include the following:

- a. The scope and timing of a planned project should be well defined in the early stages of the planning process
- b. Identify and use the most appropriate approaches, including outside assistance, when estimating project costs and potential revenues
- c. For projects programmed beyond the first year of the plan, Hayward should adjust cost projections based on anticipated inflation
- d. The ongoing operating costs associated with each project should be quantified, and the sources of funding for those costs should be identified
- e. A clear estimate of all major components required to implement a project should be outlined, including land acquisition needs, design, construction, contingency and post-construction costs
- f. Recognize the non-financial impacts of the project (e.g., environmental) on the community.

Internal Service Maintenance & Capital Replacement Policy

The City of Hayward maintains internal service funds for facilities, fleet, and technology. These funds create a system for planning, budgeting, and periodic assessment of capital maintenance/replacement needs. The following actions are considered in these assessments:

1. Develop and maintain a complete inventory of all capital assets and related cost.
2. Perform periodic measurement of the physical condition of all existing capital assets including estimated remaining useful life of assets.
3. Establish condition/functional performance standards to be maintained for each category/component of capital assets. Use these standards and a current condition assessment as a basis for multi-year capital planning and annual budget funding allocations for capital asset maintenance and replacement.
4. Develop financing policies for capital maintenance/replacement that encourage a high priority for those capital programs whose goal is maintaining the quality of existing assets.
5. Allocate sufficient funds in the ten-year capital improvement plan and annual operating budgets for routine maintenance, repair, and replacement of capital assets in order to extend the useful life of these assets and promote a high level of performance throughout the target period.
6. Periodically, report on long-lived capital assets, including:
 - Condition ratings jurisdiction-wide
 - Condition ratings by geographical area, asset class, and other relevant factors
 - Indirect condition data (e.g., work orders, repeat repairs)
 - Replacement life cycle(s) by asset type
 - Year-to-Year changes in net asset value
 - Actual expenditures and performance data on capital maintenance compared to budgeted expenditures performance data (e.g., budgeted improvements compared to actual)



BUDGET PRACTICES

BUDGET PRACTICES

Budget Basis

The City of Hayward operates on a fiscal year, which begins July 1 and concludes on June 30. The annual operating budget is adopted on or before the end of June for the upcoming fiscal year.

The budget resolution, adopted annually by the City Council, and administered by the City Manager, authorizes appropriations at the fund level. The appropriations are distributed to various budget programs according to the budget document.

On July 1, the adopted budget is authorized for expenditure. During the fiscal year, total City expenditures may not legally exceed the amount appropriated for the year. The only exception is if a resolution is approved by the City Council, amending or supplementing the budget. In addition, Council must approve the transfer of appropriations between funds.

On June 30, at the conclusion of the fiscal year, all remaining operating budget appropriations lapse; to the extent they have not been expended or encumbered.

Budget Control

Appropriations of fiscal resources are the responsibility of the City Council and City Manager.

Appropriations requiring Council action include:

- Expenditures from Reserves or Designated Fund Balances.
- New appropriations, not approved in the adopted budget.
- Any contract for professional service included in the annual budget that will cost more than \$100,000 shall be executed by the City Manager only upon approval of the contract by the City Council given at a meeting of the City Council.
- Transfers between funds.

Appropriations requiring City Manager action include:

- Any monies received during the fiscal year as a consequence of a grant application approved by the City Council are hereby appropriated for the purposes for which the grant has been approved. Such appropriation includes authorization for the City Manager to expend such monies and for the Director of Finance to make payments therefore in accordance with the terms and conditions and for the purposes of the grant.

City Departments perform the following budgetary control functions.

- Review purchase transactions and payment requests for compliance with City rules, regulations, and budgetary limits.
- Administer the City's payment system to review, process, and pay purchasing transactions and expense claims.
- Receive and deposit all City receipts, portions of which may be invested by the Director of Finance.
- Maintain records for all these transactions and their effect on cash balances.
- Maintain a position control system, based on the budget, to control City staffing.
- Administer the City's payroll system to process personnel transactions and to review and pay personnel expenses.

BUDGET PRACTICES

Monthly financial reports on budget performance are reviewed by department managers. Staff is responsible for reviewing financial reports and identifying budget problems and recommending corrections.

Legal control of the budget is at the fund level, while supervisory control is maintained at the department level. Grant funds are reviewed by their project managers at the project level.

All City purchase orders are centrally reviewed by Finance prior to issuance to determine if funds are available.

Oversight & Internal Controls

A system of internal controls has been implemented by the Director of Finance to prevent loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

Accounting for the Budget

The budget conforms to Generally Accepted Accounting Principles (GAAP).

Expenditures in the City's governmental fund types are recorded using the "modified accrual" basis. This means that obligations of the City are accrued, or treated as expenditures, in the year of the commitment to purchase. Revenues are recorded when they are received, or are "accrued" if they are both measurable and available to finance expenditures of the current period.

For proprietary fund types, the "full accrual" basis is employed wherein revenues are recognized in the period in which they are actually earned.

The encumbrance system serves as an extension of the City's budgetary process. Purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances outstanding at year-end are treated as reservations of fund balances, and are automatically re-appropriated for inclusion in the following year's budget.

The City prepares financial statements annually in compliance with generally accepted accounting principles (GAAP) for governmental entities, using the basis described above.

The financial statements, which are audited by an independent certified public accountant, are generally available approximately six months after the June 30 close and are contained in the City's Annual Comprehensive Financial Report (ACFR).



GLOSSARY & ACRONYMS

GLOSSARY & ACRONYMS

Account Balance: Total dollars remaining in an account after current revenues are added and current expenditures are subtracted.

(ADA) American Disabilities Act: The Americans with Disabilities Act gives civil rights protections to individuals with disabilities similar to those provided to individuals on the basis of race, color, sex, national origin, age, and religion.

(ACFR) Annual Comprehensive Financial Report: a detailed, audited financial report for a governmental entity prepared in accordance with Governmental Accounting Standards Board (GASB) standards.

Appropriation: An authorization granted by the City Council to make expenditures and to incur obligations for specific purposes.

Assessed Valuation: A dollar value placed on real estate or other property by Alameda County as a basis for levying property taxes.

Audit: A review of the City's accounts by an independent accounting firm to verify that the City's financial statements accurately reflect the City's financial position.

(BART) Bay Area Rapid Transit: providing train service throughout the San Francisco metropolitan area including the East Bay.

Base Budget: Estimate of the funding level required to continue existing service levels during the next fiscal year, including the deletion of current year funding for one-time activities and additions necessary to meet current expenditure patterns and to provide for anticipated inflationary cost increases.

(BAAQMD) Bay Area Air Quality Management District: Agency which sponsors programs and regulates industry and employers to promote clean air.

Bond: Capital raised by issuing a written promise to pay a specified sum of money, called the face value or principal amount, with interest at predetermined intervals.

Budget: A comprehensive financial plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

(CAD/RMS) Public Safety Computer Aided Dispatch/Records Management System: This system provides support for public safety dispatch and the management of the related records and reports that results from police and fire responses

(CALEA) Commission on Accreditation for Law Enforcement Agencies: It was created in 1979 as a credentialing authority through the joint efforts of law enforcement's major executive associations.

(CalPERS) California Public Employees' Retirement Systems: The retirement system, administered by the State of California, to which all permanent City employees belong.

Capital Acquisitions: Items of a permanent or semi-permanent nature that cost in excess of \$5,000.

Capital Expenditures: Expenditures that are used to improve the infrastructure of the City.

Capital Improvements: A permanent major addition to the City's real property assets including the design, construction, purchase, or major renovation of land, buildings, or facilities. Examples are the installation or repair of new or existing streets, traffic signals, sewer lines, roads, and parks.

(CDBG) Community Development Block Grant: Federal funding that allows communities to create flexible, locally designed comprehensive community development strategies to enable them to develop viable urban communities (Title I, Housing and Community Development Act of 1974).

(CIP) Capital Improvement Program: An ongoing plan of single and multiple year capital expenditures, which is updated annually.

(COPs) Certificates of Participation: A lending agreement secured by a lease on the acquired asset or other City assets

GLOSSARY & ACRONYMS

(CPI) Consumer Price Index: An indicator of inflation, used in some salary-increase or other calculations.

Debt Service: The payment of interest and principal on borrowed funds.

Deficit: The result of an excess of expenditures over available resources. A Structural Deficit is a recurring financial gap between ongoing revenues and ongoing expenditures.

Department: A major administrative division of the City with overall management responsibility for an operation or a group of related operations within a functional area.

Designated Reserve: Funds specifically appropriated and set aside for anticipated expenditure requirements which are uncertain.

Division: An organizational sub-unit of a department which encompasses a substantial portion of the duties assigned to a department.

Employee Services: An expenditure category used to account for the salaries, overtime, and benefits for City employees.

Encumbrance: A commitment of funds for goods or services for which the expenditure has not yet occurred.

Enterprise Fund: A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supported by user charges.

(ERAF) Educational Revenue Augmentation

Fund: State legislation that shifted partial financial responsibility for funding education to local government (cities, counties, and special districts) through allocation of local property tax revenues from local government to "educational revenue augmentation funds" (ERAFs) to support schools.

Expenditure: The amount of cash paid or to be paid for services rendered, goods received or an asset purchased.

Fund Balance: The total dollars remaining in a fund after current expenditures for operations and capital improvements are subtracted.

Fund: A separate, independent accounting entity used to set forth the financial position of results of operations related to the specific purpose for which the fund was created.

Franchise Fee: State statutes provide cities with the authority to impose negotiated fees on privately owned utility and other companies for the privilege of using city owned rights-of-way.

(FTE) Full-time Equivalent: The decimal equivalent of a position converted to a full-time basis. For example, one person working half time would count as 0.5 FTE; one person working full-time would count as 1.0 FTE.

(FY) Fiscal Year: The twelve-month period to which the annual budget applies. In Hayward, this period of time is July 1 through June 30.

Gann Limit: State of California legislation that limits a City's appropriations growth rate to changes in population and either the change in California per capita income or the change in the local assessment roll due to non-residential new construction.

(GASB) Governmental Accounting

Standards Board: This is the organization that establishes generally accepted accounting principles for state and local governments.

(GF) General Fund: The City's principal operating fund, which is supported by general taxes and fees and which can be used for any legal government purpose.

Grant: A contribution by a government or other organization to support a particular function or project. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the recipient.

Housing Authority: Housing Authority provides affordable housing opportunities through a variety of mechanisms and programs. Among the powers, duties and functions of the Housing Authority are the ability to acquire, construct, finance, operate, rehabilitate, refinance, or development affordable housing.

GLOSSARY & ACRONYMS

(HARD) Hayward Area Recreation and Park District: The Hayward Area Recreation & Park District is an independent special use district providing park and recreation services for the City of Hayward and other agencies.

(HUD) Housing and Urban Development: Department of Housing and Urban Development: the United States federal department that administers federal programs dealing with better housing and urban renewal; created in 1965

Interdepartmental Charges and Credits: A mechanism through which one program may bill another program (charges) and be reimbursed (credits) for the cost of various services provided. Function as cost allocation tools, allowing to more accurately reflect the real cost of individual programs.

Infrastructure: Facilities on which the continuance and growth of the community depend on, such as roads, sidewalks, parks, public buildings, etc.

Inter-fund Transfers: The movement of money from one fund to another for costs associated with liability insurance, worker's compensation, and cost allocation. Most transfers are made on a quarterly basis.

(ISF) Internal Service Fund: A fund that is used to finance and account for goods and /or services provided by one City department to other City departments on a cost-reimbursement basis. These include the Worker's Compensation Insurance, Liability Insurance, and Equipment Management funds.

(LLD) Landscape and Lighting District: A 1972 State of California Act: Landscaping and Lighting District is a flexible tool used by local government agencies to pay for landscaping, lighting and other improvements and services in public areas.

(MD) Maintenance District: Maintenance Districts are formed for the payment, in whole or in part, of the costs and expenses of maintaining and operating public improvements which are local in nature and which specially benefit the lots or parcels assessed.

Maintenance and Utilities: An expenditure category used to account for costs related to the repair and maintenance of equipment, buildings, and grounds that are not performed by City employees. This category also includes utility charges for some departments.

(MOU) Memorandum of Understanding: The documented agreements resulting from labor negotiations between the City of Hayward and its bargaining units.

Object: A term used in the expenditure classification to distinguish the article purchased or services obtained, for example, salaries, utility costs, or office supplies.

(OPEB) Other Post-Employment Benefits: Post-employment benefits are those benefits other than pension benefits, including post-employment healthcare (retiree medical) and other non-pension benefits.

Operating Budget: Annual appropriation of funds to support ongoing program costs, including employee services, maintenance, supplies, and equipment.

Ordinance: A formal legislative enactment by the City Council, which has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a state statute or constitutional provision.

Overhead: Charges to various funds to cover the cost of administrative services, rent, custodial services, etc.

(PEG) Public/Educational/Government service: The availability of a cable or state franchise holder's system for public, educational, or governmental use by various agencies, institutions, organizations, groups, and individuals, including the City and its designated access providers, to acquire, create, and distribute programming not under a state franchise holder's editorial control.

(PG&E) Pacific Gas and Electric: Pacific Gas and Electric Company, incorporated in California in 1905, is one of the largest combination natural gas and electric utilities in the United States. Based in San Francisco, the company is a subsidiary of PG&E Corporation.

GLOSSARY & ACRONYMS

Program: An activity or group of activities that is an organizational subunit of a department, and is directed toward providing a particular service or support function.

Property Tax: Property tax is an ad valorem (value-based) tax imposed on real property and tangible personal property within the City's jurisdiction; and is further explained in the General Fund section of the document.

Proprietary Fund: A term also used to describe enterprise funds or those funds used to account for City operations that are financed and operated like private business enterprises

Reserved Fund Balance: Accounts used to record a portion of the fund balance as legally segregated for a specific use or not available for appropriation.

Resolution: A special order by the City Council that requires less legal formality than an ordinance in terms of public notice prior to approval.

Resources: Total amount available for appropriation, including estimated revenues, beginning fund balances, and fund transfers.

Revenue: Income received during the fiscal year from taxes, fees, permits, franchises, interest, and intergovernmental sources.

(RPTT) Real Property Transfer Tax: RPTT is levied when real property is sold, based on the sale price and the rate is \$8.50 per thousand dollars, based on the full purchase price of residential, commercial, and industrial property transfers.

Salaries and Benefits: A budget category that accounts for salaries of employees, overtime, and employee benefits, such as retirement and medical premiums.

Sales Tax: Sales Tax is an excise tax imposed on retailers for the privilege of selling tangible personal property.

Special Revenue Fund: A fund used to account for revenue sources that are restricted by law or administrative action to expenditures for specified purposes. .

Supplies and Services: An expenditure category used to account for all departmental expenses except for personnel, maintenance, utilities, and capital costs.

(TOT) Transient Occupancy Tax: A tax imposed on travelers who stay in temporary lodging facilities within the City.

(UAL) Unfunded Accrued Liability: An annual payment that is the amortized dollar amount needed to fund past service credit earned (or accrued) for members who are currently receiving benefits, active members, and for members entitled to deferred benefit

Undesignated Fund Balance: Accounts used to record a portion of the fund balance not legally segregated for a specific use and, therefore available for appropriation.

Use Tax: Use Tax is an excise tax imposed on a person for the storage, use, or other consumption of tangible personal property purchased from any retailer.

(UUT) Utility Users Tax: The UUT may be imposed by a city on the consumption of utility services, including (but not limited to) electricity, gas, water, sewer, telephone (including cell phone and long distance), sanitation and cable television.

(VLF) Vehicle License Fee: The "true" VLF component is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. The in-lieu tax is calculated based on individual vehicles' market value and depreciation rate.

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HAYWARD
CITY
HALL

150
YEARS

PROPOSED OPERATING BUDGET

FISCAL YEAR 2027