

ATTACHMENT III EXHIBIT A

FY 2025-2026 Fund Transfers To/From

General Fund Transfers In

100-00-0000-00000-49535	210 Transfer In From Gas Tax Fund	(246,000)
100-00-0000-00000-49100	231 Cost Allocation From Used Oil Fund	(811)
100-00-0000-00000-49100	232 Cost Allocation From Recycling Fund	(45,358)
100-00-0000-00000-49100	605 Cost Allocation From Water Fund	(1,199,253)
100-00-0000-00000-49100	610 Cost Allocation From Sewer Revenue Fund	(1,194,656)
100-00-0000-00000-49100	615 Cost Allocation From Stormwater Fund	(189,000)
100-00-0000-00000-49100	620 Cost Allocation From Airport Fund	(253,351)
100-00-0000-00000-49100	630 Cost Allocation From Recycled Water Fund	(17,158)
100-00-0000-00000-49545	810 Misc. Transfer From CFD #1 for Trustee Costs	(8,000)
100-00-0000-00000-49545	810 Misc. Transfer From CFD #2 for Police Services	(290,000)
100-00-0000-00000-49545	810 Misc. Transfer From CFD #3 for Police & Fire Services	(175,000)
100-00-0000-00000-49530	815 Transfer In From Successor RDA Fund D/S Repayment	(800,000)
Transfers In Total		(4,418,587)

General Fund Transfers Out

100-00-0000-00000-98100	102 Transfer to Economic Development Fund	350,000
100-00-0000-00000-98110	300 Transfer Out To D/S Fire Station #7	452,854
100-00-0000-00000-98110	300 Transfer Out To D/S City Hall Debt Service	1,980,630
100-00-0000-00000-98110	300 Miscellaneous Transfer to Debt Service Fund	4,900
100-00-0000-00000-98115	405 Transfer Out To Capital Projects	500,000
100-00-0000-00000-98115	460 Capital Transfer To Transportation Systems Improvement Fund	800,000
100-00-0000-00000-98110	605 Fire Station #7 Repayment to Water Fund	137,741
100-00-0000-00000-98200	710 Liability Insurance Allocation	6,408,704
100-00-0000-00000-98100	720 OPEB Contribution	1,509,659
100-00-0000-00000-98115	726 Transfer To Facilities Management Capital Fund	95,000
100-00-0000-00000-98115	731 Transfer To Technology Replacement Fund	50,000
Transfers Out Total		12,289,488

Measure C Fund

101-00-0000-00000-98110	301 D/S Measure C	4,378,625
101-00-0000-00000-98110	301 D/S Measure C Misc DS Admin Fees	3,500
101-00-0000-00000-98115	405 Transfer Out To CIP Fund For La Vista & PD Projects	5,232,000
101-00-0000-00000-98200	710 Transfer Out To Liability Insurance	283,260
101-00-0000-00000-98100	720 OPEB Contribution	67,301
Measure C Fund		9,964,686

Economic Development Fund

102-00-0000-00000-49530	102 Transfer In From General Fund	(350,000)
Economic Development Fund		(350,000)

OHHA Assessment Tax Fund

209-00-0000-00000-98115	210 Transfer Out To Gas Tax Fund for Pavement Rehab	181,888
OHHA Assessment Tax Fund		181,888

Special Gas Tax Fund

210-00-0000-00000-98100	100 Transfer Gas Tax to General Fund	246,000
210-00-0000-00000-49550	209 Transfer From Stormwater Fund	(181,888)
210-00-0000-00000-98115	450 Transfer Out to Street Improvement	750,000
210-00-0000-00000-49550	615 Transfer From Stormwater Fund	(15,000)
Special Gas Tax Fund		799,112

Paratransit Fund (Measure BB)

214-00-0000-00000-98200	710 Transfer Out To Liability Insurance	10,508
214-00-0000-00000-98100	720 OPEB Contribution	2,497
Paratransit (Measure BB) Fund		13,005

Paratransit Fund (Measure B)

217-00-0000-00000-98200	710 Transfer Out To Liability Insurance	457
217-00-0000-00000-98100	720 OPEB Contribution	109
Paratransit (Measure B) Fund		566

Grant Fund

220-00-0000-00000-98200	710 Transfer Out To Liability Insurance	26,042
220-00-0000-00000-98100	720 OPEB Contribution	6,187
Grant Fund		32,229

CDBG Fund

225-00-0000-00000-98200	710 Transfer Out To Liability Insurance	15,077
225-00-0000-00000-98100	720 OPEB Contribution	3,582
CDBG Fund		18,659

State Grants Fund

230-00-0000-00000-98200	710 Transfer Out To Liability Insurance	6,396
230-00-0000-00000-98100	720 OPEB Contribution	1,520
State Grant Fund		7,916

Used Oil Fund

231-00-0000-00000-97100	100 Transfer Out Cost Allocation to General Fund	811
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Used Oil Fund

811

Measure D Fund

232-00-0000-00000-97100	100	Transfer Out Cost Allocation to General Fund	45,358
232-00-0000-00000-98200	710	Transfer Out Liability Insurance	33,352
232-00-0000-00000-98100	720	OPEB Contribution	7,924
Measure D Fund			86,634

Housing Authority Fund

245-00-0000-00000-98200	710	Transfer Out Liability Insurance	5,939
245-00-0000-00000-98100	720	OPEB Contribution	1,411
Housing Authority Fund			7,350

Affordable Housing Fund

246-00-0000-00000-98200	710	Transfer Out To Liability Insurance	1,827
246-00-0000-00000-98100	720	OPEB Contribution	434
Affordable Housing Fund			2,261

Inclusionary Housing Fund

285-00-0000-00000-98200	710	Transfer Out To Liability Insurance	12,792
285-00-0000-00000-98100	720	OPEB Contribution	3,039
Inclusionary Housing Fund			15,831

Rent Review Program Fund

286-00-0000-00000-98200	710	Transfer Out To Liability Insurance	32,895
286-00-0000-00000-98100	720	OPEB Contribution	7,816
Rent Review Program Fund			40,711

Local Housing Trust Program Fund

288-00-0000-00000-98200	710	Transfer Out To Liability Insurance	1,371
288-00-0000-00000-98100	720	OPEB Contribution	326
Local Housing Trust Program Fund			1,697

So Hwd Bart JPA Parking District

295-00-0000-00000-98115	405	Transfer Out From City/Bart JPA To Capital Projects Fund	207,000
So Hwd Bart JPA Parking District Fund			207,000

Certificates of Participation Fund

300-00-0000-00000-49555	100	Transfer In D/S City Hall Debt Service	(1,980,630)
300-00-0000-00000-49555	100	Transfer In D/S Fire Station #7	(452,854)
300-00-0000-00000-49555	100	Transfer In Misc. Transfer From General Fund	(4,900)
Certificates of Participation Fund			(2,438,384)

Measure C Debt Service Fund

301-00-0000-00000-49555	101	D/S New Library & Education Center	(4,378,625)
301-00-0000-00000-49555	101	D/S New Library & Education Center Admin Fees	(3,500)
Measure C Debt Service Fund			(4,382,125)

Capital Projects Fund

405-00-0000-00000-49550	100	Transfer In From General Fund	(500,000)
405-00-0000-00000-49550	101	Transfer In To CIP Governmental Fund for La Vista and PD Projects	(5,232,000)
405-00-0000-00000-49550	295	Transfer In From City/Bart JPA	(207,000)
Capital Projects Fund			(5,939,000)

Street System Improvement Fund

450-00-0000-00000-49550	210	Transfer Out To Gas Tax Fund	(750,000)
Street System Improvement Fund			(750,000)

Transportation Sys Improvement Fund

460-00-0000-00000-49550	100	Transfer In To CIP Governmental Fund for La Vista and PD Projects	(800,000)
Transportation Sys Improvement Fund			(800,000)

Water Replacement Fund

603-00-0000-00000-49550	605	Capital Transfer In From Water Maintenance & Operations Fund	(7,000,000)
Water Replacement Fund			(7,000,000)

Water Improvement Fund

604-00-0000-00000-49550	612	Transfer In For Repayment Of Loan for Solar Project	(410,000)
Water Improvement Fund			(410,000)

Water Maintenance & Operations Fund

605-00-0000-00000-49555	100	Transfer In From General Fund Fire Station #7 Repayment	(137,741)
605-00-0000-00000-97100	100	Transfer Out Cost Allocation To General Fund	1,199,253
605-00-0000-00000-98115	603	Transfer Out Capital Reserves To Water	7,000,000
605-00-0000-00000-98100	630	Transfer Out to Recycled Water Fund	600,000
605-00-0000-00000-98200	710	Transfer Out To Liability Insurance	564,326
605-00-0000-00000-98100	720	OPEB Contribution	134,950
Water Maintenance & Operations Fund			9,360,788

Sewer Maintenance & Operations Fund

610-00-0000-00000-97100	100 Transfer Out Cost Allocation to General Fund	1,194,656
610-00-0000-00000-98115	611 Transfer Out Capital Reserves to Sewer Replacement	8,500,000
610-00-0000-00000-98110	611 Transfer Out Capital Reserves to Sewer Replacement (D/S 2025 Wastewater Rev Bond)	1,431,543
610-00-0000-00000-49555	612 Transfer In D/S CA SWRCB Loan/Sewer	(1,529,504)
610-00-0000-00000-98200	710 Transfer Out To Liability Insurance	613,120
610-00-0000-00000-98100	720 OPEB Contribution	144,590

Sewer Maintenance & Operations Fund***10,354,405*****Sewer Replacement Fund**

611-00-0000-00000-49550	610 Transfer In From Sewer Maintenance & Operations Fund	(8,500,000)
611-00-0000-00000-49550	610 Transfer In From Sewer Maintenance & Operations Fund	(144,590)
611-00-0000-00000-49555	610 Transfer In Capital Reserves To Sewer Replacement (D/S 2025 Wastewater Rev Bond)	(1,431,543)
611-00-0000-00000-98115	612 Transfer Out From Sewer Replacement To Sewer Improvement Project	2,000,000
611-00-0000-00000-98115	612 Transfer Out From Sewer Replacement For New Admin Building Proj	270,000
611-00-0000-00000-49550	630 Transfer In From Recycled Water For Future Equipment Replacement	(200,000)

Sewer Replacement Fund***(8,006,133)*****Sewer Improvement Project**

612-00-0000-00000-98115	604 Transfer Out to Water Improvement Loan for Solar Project	410,000
612-00-0000-00000-98110	610 Transfer Out to Sewer Fund for D/S CA SWRCD Loan	1,529,504
612-00-0000-00000-49550	611 Transfer In From Sewer Replacement to Sewer Improvement Project	(2,000,000)
612-00-0000-00000-49550	611 Transfer In From Sewer Replacement For New Admin Building Proj	(270,000)

Sewer Improvement Project***(330,496)*****Stormwater Maint & Operations Fund**

615-00-0000-00000-97100	100 Transfer Out Cost Allocation To General Fund	189,000
615-00-0000-00000-98115	210 Transfer Out to Stormwater Fund	15,000
615-00-0000-00000-98200	710 Transfer Out To Liability Insurance	104,989
615-00-0000-00000-98100	720 OPEB Contribution	27,116

Stormwater Maint & Operations Fund***336,105*****Airport Operations Fund**

620-00-0000-00000-97100	100 Transfer Out Cost Allocation To General Fund	253,351
620-00-0000-00000-98115	621 Transfer Out Cap Reserves To Airport Capital	2,200,000
620-00-0000-00000-98200	710 Transfer Out To Liability Insurance	106,908
620-00-0000-00000-98100	720 OPEB Contribution	25,401

Airport Operations Fund***2,585,660*****Airport Capital Fund**

621-00-0000-00000-49550	620 Transfer In From Airport Fund to Airport Capital	(2,200,000)
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Airport Capital Fund***(2,200,000)*****Recycled Water Fund**

630-00-0000-00000-97100	100 Transfer Out Cost Allocation To General Fund	17,158
630-00-0000-00000-49530	605 Transfer In from Water Operating Fund	(600,000)
630-00-0000-00000-49555	610 Transfer In Sewer Replacement for Recycled Water SRF Loan	(1,265,881)
630-00-0000-00000-98110	610 Transfer Out Sewer Replacement for Recycled Water SRF Loan	1,265,881
630-00-0000-00000-98115	611 Transfer Out to Sewer Replacement	200,000
630-00-0000-00000-98200	710 Transfer Out To Liability Insurance	6,853
630-00-0000-00000-98100	720 OPEB Contribution	1,845

Recycled Water Fund***(374,144)*****Workers' Compensation Fund**

705-00-0000-00000-98200	710 Transfer Out To Liability Insurance	47,515
705-00-0000-00000-98100	720 OPEB Contribution	11,289

Workers' Compensation Fund***58,804*****Risk Management Fund**

710-00-0000-00000-49100	100 Transfer In Liability Insurance-General Fund	(6,408,704)
710-00-0000-00000-49100	101 Transfer In Liability Insurance-Measure C Fund	(283,260)
710-00-0000-00000-49100	217 Transfer In Liability Insurance-Meas BB PRTRNST	(457)
710-00-0000-00000-49100	220 Transfer In Liability Insurance-Grants	(26,042)
710-00-0000-00000-49100	225 Transfer In Liability Insurance-CDBG	(15,077)
710-00-0000-00000-49100	230 Transfer In Liability Insurance - Federal Grants	(6,396)
710-00-0000-00000-49100	232 Transfer In Liability Insurance-Recycling Program Fund	(33,352)
710-00-0000-00000-49100	245 Transfer In Liability Insurance-Housing Fund	(5,939)
710-00-0000-00000-49100	246 Transfer In Liability Insurance-Housing Mortg	(1,827)
710-00-0000-00000-49100	285 Transfer In Liability Insurance-Inclusionary Housing	(12,792)
710-00-0000-00000-49100	286 Transfer In Liability Insurance-Rent Review Program Fund	(32,895)
710-00-0000-00000-49100	605 Transfer In Liability Insurance-Water Fund	(564,326)
710-00-0000-00000-49100	610 Transfer In Liability Insurance-Wastewater Fund	(613,120)
710-00-0000-00000-49100	615 Transfer In Liability Insurance-Stormwater Fund	(104,989)
710-00-0000-00000-49100	620 Transfer In Liability Insurance-Airport Fund	(106,908)
710-00-0000-00000-49100	630 Transfer In Liability Insurance-Recycled Water Fund	(6,853)
710-00-0000-00000-49100	705 Transfer In Liability Insurance-Workers Comp	(47,515)
710-00-0000-00000-98100	720 OPEB Contribution	8,684
710-00-0000-00000-49100	725 Transfer In Liability Insurance-Facilities Fund	(104,441)
710-00-0000-00000-49100	730 Transfer In Liability Insurance-IT Fund	(210,160)
710-00-0000-00000-49100	735 Transfer In Liability Insurance-Fleet Fund	(96,217)
710-00-0000-00000-49100	815 Transfer In Liability Insurance-Successor RDA Fund	(17,485)

Risk Management Fund		(8,690,071)
Retiree Medical Fund		
720-00-0000-00000-49530	100 OPEB Transfer In General Fund	(1,509,659)
720-00-0000-00000-49530	101 OPEB Transfer In Measure C Fund	(67,301)
720-00-0000-00000-49530	214 OPEB Transfer In Meas BB PRTRNS	(2,497)
720-00-0000-00000-49530	217 OPEB Transfer In Meas BB PRTRNS	(109)
720-00-0000-00000-49530	220 OPEB Transfer In Grants Fund	(6,187)
720-00-0000-00000-49530	225 OPEB Transfer In CDBG Fund	(3,582)
720-00-0000-00000-49530	230 OPEB Transfer In State Grants Fund	(1,520)
720-00-0000-00000-49530	232 OPEB Transfer In Recycle Fund	(7,924)
720-00-0000-00000-49530	245 OPEB Transfer In Housing Fund	(1,411)
720-00-0000-00000-49530	246 OPEB Transfer In Housing Mrtg Fund	(434)
720-00-0000-00000-49530	285 OPEB Transfer In Inclusionary Fund	(3,039)
720-00-0000-00000-49530	286 OPEB Transfer In Rent Review Program Fund	(7,816)
720-00-0000-00000-49530	288 OPEB Transfer In Local Housing Trust Program Fund	(326)
720-00-0000-00000-49530	605 OPEB Transfer In Water Fund	(134,950)
720-00-0000-00000-49530	610 OPEB Transfer In Wastewater Fund	(144,590)
720-00-0000-00000-49530	615 OPEB Transfer In Stormwater Fund	(27,116)
720-00-0000-00000-49530	620 OPEB Transfer In Airport Fund	(25,401)
720-00-0000-00000-49530	630 OPEB Transfer In Recycled Water Fund	(1,845)
720-00-0000-00000-49530	705 OPEB Transfer In Workers Comp Fund	(11,289)
720-00-0000-00000-49530	710 OPEB Transfer In Liability Fund	(8,684)
720-00-0000-00000-49530	725 OPEB Transfer In Facilities Fund	(24,815)
720-00-0000-00000-49530	730 OPEB Transfer In IT Fund	(49,933)
720-00-0000-00000-49530	735 OPEB Transfer In Fleet fund	(22,861)
720-00-0000-00000-49530	815 OPEB Transfer In Successor RDA Fund	(3,083)
Retiree Medical Fund		(2,066,372)
Facilities Management Fund		
725-00-0000-00000-98200	710 Transfer Out To Liability Insurance	104,441
725-00-0000-00000-98100	720 OPEB Contribution	24,815
Facilities Management Fund		129,256
Facilities Capital Fund		
726-00-0000-00000-49550	100 Transfer In From General Fund	95,000
726-00-0000-00000-49550	101 Transfer In From Measure C Fund Repayment Of Energy Conser Project	(2,087,000)
726-00-0000-00000-98115	101 Transfer Out From Measure C Fund Repayment Of Energy Conser Project	2,087,000
Facilities Capital Fund		95,000
Information Technology Fund		
730-00-0000-00000-98200	710 Transfer Out To Liability Insurance	210,160
730-00-0000-00000-98100	720 OPEB Contribution	49,933
Information Technology Fund		260,093
Information Tech Capital Fund		
731-00-0000-00000-49550	731 Transfer In From General Fund	(50,000)
Information Technology Capital Fund		(50,000)
Fleet Management Fund		
735-00-0000-00000-98200	710 Transfer Out To Liability Insurance	96,217
735-00-0000-00000-98100	720 OPEB Contribution	22,861
Fleet Management Fund		119,078
Comm Facility District Fund		
810-00-0000-00000-98100	100 Transfer Out To General Fund for Trust Expenses CFD #1	8,000
810-00-0000-00000-98100	100 Transfer Out To General Fund for Police Services CFD #2	290,000
810-00-0000-00000-98100	100 Transfer Out To General Fund for Police&Fire Svcs CFD #3	175,000
Comm Facility District Fund		473,000
Successor Agency-RDA of COH		
815-00-0000-00000-98100	100 Transfer Out To General Fund D/S Loan Repayment	800,000
815-00-0000-00000-98200	710 Transfer Out To Liability Insurance	17,485
815-00-0000-00000-98100	720 OPEB Contribution	3,083
Successor Agency-RDA of COH		820,568

General Fund		
100		232,065,041
Measure C Fund		
101		17,802,489
Special Revenue Funds		
102	Economic Development Fund	350,000
214	Paratransit Fund - Measure BB	1,477,653
217	Paratransit Fund - Measure B	39,454
220	Grants Fund	1,087,431
225	Community Development Block Grant Fund	2,044,564
230	Recycling Fund	615,677
231	Used Oil Fund	25,196
232	Recycling/Measure D Fund	1,178,080
245	Housing Authority	217,591
246	Affordable Housing Fund	108,676
285	Inclusionary Housing	403,297
286	Rent Review Program Fund	1,117,401
288	Local Housing Trust Program Fund	38,159
295	So. Hayward B.A.R.T. JPA	773,220
Special Revenue Fund Total		9,476,399
Enterprise Funds		
605	Water	72,134,623
606	Regional Intertie	131,329
610	Wastewater	38,992,238
615	Stormwater	3,890,703
620	Airport	5,900,152
630	Recycled Water	2,426,064
Enterprise Fund Total		123,475,109
Debt Service/Non-Departmental Funds		
300	Certificate of Participation	2,439,115
301	Measure C Debt Service	4,450,550
805/810	Special Assessment District	1,074,160
Debt Service Fund Total		7,963,825
Internal Service Funds		
705	Worker's Compensation	11,207,019
710	Risk Management	11,815,206
720	Employee Benefits	5,690,626
725	Facilities	5,974,703
730	Information Technology	10,881,897
735	Fleet	4,611,907
Internal Service Fund Total		50,181,358
Fiduciary Funds		
815	Hayward Redevelopment Successor Agency (HRSA)	4,482,790
851	Hayward Shoreline JPA	31,800
Fiducary Fund Total		4,514,590