



SPECIAL REVENUE FUNDS





Asset Seizure Fund Summary - Fund 101

Fund Description / Budget Highlights

The purpose of this fund is to manage monetary and property assets obtained through police confiscations related to drug offenses. These funds will be held until a final court determination is made and are earmarked exclusively for activities that support law enforcement efforts.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 100,000	\$ -
Revenues				
Intergovernmental	\$ 1,133	\$ -	-	-
Interest Income	10,019	9,783	-	-
Miscellaneous Revenues	-	-	-	-
	11,152	9,783	-	-
Transfers In	-	-	-	-
	11,152	9,783	-	-
Expenditures				
Salaries and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Other Expenses	29,977	22,398	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement Projects (CIP)	21,066	-	100,000	-
Debt Service	-	-	-	-
	51,043	22,398	100,000	-
Transfer Out	-	-	-	-
	51,043	22,398	100,000	-
Changes in restricted reserves				
Net Annual Activity	(39,891)	(12,615)	(100,000)	-
Ending Available Fund Balance		\$ 100,000	\$ -	\$ -



AB 3229 COPS Program Fund Summary - Fund 201

Fund Description / Budget Highlights

California state legislation (AB 3229) established the Citizens' Options for Public Safety (COPS) program. This initiative provides funding to enhance frontline law enforcement services, with the funds being allocated to the General Fund.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 80,822	\$ 44,663
Revenues				
Intergovernmental	\$ 186,159	\$ 194,663	150,000	207,000
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	<u>186,159</u>	<u>194,663</u>	<u>150,000</u>	<u>207,000</u>
Transfers In	\$ -	-	-	-
	<u>186,159</u>	<u>194,663</u>	<u>150,000</u>	<u>207,000</u>
Expenditures				
Salaries and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer Out	156,727	176,556	186,159	251,663
	<u>156,727</u>	<u>176,556</u>	<u>186,159</u>	<u>251,663</u>
Changes in restricted reserves				
Net Annual Activity	<u>29,432</u>	<u>18,107</u>	<u>(36,159)</u>	<u>(44,663)</u>
Ending Available Fund Balance		\$ 80,822	\$ 44,663	\$ -



Stormwater Assessment

Fund Summary - Fund 231

Fund Description / Budget Highlights

A stormwater assessment fee is a charge applied to property owners to ensure the effective maintenance of drainage systems, pipes, pumps, and water quality programs. This fee supports essential infrastructure and environmental protection efforts within our community.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 90,331	\$ 72,725
Revenues				
Assessment	\$ 221,305	\$ 241,252	250,000	239,000
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	<u>221,305</u>	<u>241,252</u>	<u>250,000</u>	<u>239,000</u>
Transfers In	125,000	125,000	125,000	125,000
	<u>346,305</u>	<u>366,252</u>	<u>375,000</u>	<u>364,000</u>
Expenditures				
Salary and Benefits	217,583	208,241	214,406	235,417
Contractual Services	100,896	162,702	145,400	171,520
Utilities	2,226	2,187	2,200	2,200
Maintenance & Repairs	21,738	61,785	27,300	19,700
Other Expenses	2,728	2,445	3,300	3,400
Cost Allocation	52,869	57,959	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	<u>398,040</u>	<u>495,319</u>	<u>392,606</u>	<u>432,237</u>
Transfer Out	-	-	-	-
	<u>398,040</u>	<u>495,319</u>	<u>392,606</u>	<u>432,237</u>
Changes in restricted reserves				
Net Annual Activity	\$ (51,735)	(129,067)	(17,606)	(68,237)
Ending Available Fund Balance		\$ 90,331	\$ 72,725	\$ 4,488



Development Impact Fee - Public Facilities

Fund Summary - Fund 241

Fund Description / Budget Highlights

A Development Impact Fee (DIF) represents a charge imposed by local governmental entities on newly proposed development projects. This fee funds the essential public infrastructure required to adequately support the new development, including, but not limited to, educational institutions, recreational areas, and transportation networks. Authorized under the Mitigation Fee Act, these fees are explicitly prohibited from being allocated to rectify existing deficiencies within infrastructure. Moreover, a demonstrable "nexus" (or relationship) must be established between the development project and the costs associated with the facilities being financed.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 202,753	\$ 202,753
Revenues				
Fees	\$ 5,670	\$ 33,462	-	-
Interest Income	7,828	9,639	-	-
Miscellaneous Revenues	-	-	-	-
	13,498	43,101	-	-
Transfers In	-	-	-	-
	13,498	43,101	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	-	-	-	-
Transfer Out	-	-	-	-
	-	-	-	-
Changes in restricted reserves				
	-	-	-	-
Net Annual Activity	\$ 13,498	43,101	-	-
Ending Available Fund Balance		\$ 202,753	\$ 202,753	\$ 202,753



Community Development Tax Fund Summary - Fund 242

Fund Description / Budget Highlights

Accounts for the activities and services of the Community Development Department. Revenues are derived from fees, licenses, and fines collected in conjunction with the planning, permitting and enforcement activities of the department in accordance with state law, requiring fees not to exceed the cost of providing services.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 79,564	79,564
Revenues				
Fees	\$ -	\$ 58,500	-	-
Interest Income	8,899	11,296	-	-
Miscellaneous Revenues	-	-	-	-
	8,899	69,796	-	-
Transfers In	-	-	-	-
	8,899	69,796	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Improvement Projects (CIP)	-	-	-	-
Debt Service	-	-	-	-
	-	-	-	-
Transfer Out	-	-	-	-
	-	-	-	-
Changes in restricted reserves				
Net Annual Activity	\$ 8,899	69,796	-	-
Ending Available Fund Balance		\$ 79,564	\$ 79,564	\$ 79,564



Development Fee Fund

Fund Summary - Fund 243

Fund Description / Budget Highlights

This fund accounts for revenues from citywide development impact fees required from certain new developments. Funds are used to mitigate the impacts on availability and condition of public facilities caused by these developments.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 80,496	\$ 80,496
Revenues				
Fees	\$ -	\$ -	-	-
Interest Income	3,780	4,252	-	-
Miscellaneous Revenues	-	-	-	-
	3,780	4,252	-	-
Transfers In	-	-	-	-
	3,780	4,252	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	-	-	-	-
Transfer Out	-	-	-	-
	-	-	-	-
Changes in restricted reserves				
	-	-	-	-
Net Annual Activity	\$ 3,780	4,252	-	-
Ending Available Fund Balance		\$ 80,496	\$ 80,496	\$ 80,496



Development Impact Fee - Police Facilities

Fund Summary - Fund 244

Fund Description / Budget Highlights

To account for the collection of and expenditure of fees imposed as a condition of new development within the City, in compliance with California Government Code Section 66006 (AB 1600). Police Facilities needs through 2035 to be funded by this fee include: a waterfront police substation; an expansion of the existing station; an auditorium/emergency operations center; equipment and additional patrol vehicles for ten new police officers; needed to serve new development.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 156,088	\$ 156,088
Revenues				
Fees	\$ 2,530	\$ 59,358	-	-
Interest Income	13,848	16,910	-	-
Miscellaneous Revenues	-	-	-	-
	16,378	76,268	-	-
Transfers In	-	-	-	-
	16,378	76,268	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Improvement Projects (CIP)	830	-	-	-
Debt Service	-	-	-	-
	830	-	-	-
Transfer Out	-	-	-	-
	830	-	-	-
Changes in restricted reserves				
Net Annual Activity	\$ 15,548	76,268	-	-
Ending Available Fund Balance		\$ 156,088	\$ 156,088	\$ 156,088



Development Impact Fee - Parks & Recreation

Fund Summary - Fund 247

Fund Description / Budget Highlights

To account for the collection of and expenditure of fees imposed as a condition of new development within the City, in compliance with California Government Code Section 66006 (AB 1600). Assessed only on new residential development, the Parks & Recreation impacts fees are based on the costs to the City of providing new facilities defined in the 2001 Nexus study, including a 4,000-sq.-ft. teen center, a 4,240-sq.-ft. child care center, and a 10,000-sq.-ft. community cultural arts center, as well as acquiring 46.72 acres of land and improving 59.52 acres for neighborhood and community parks.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 236,710	\$ 86,710
Revenues				
Fees	\$ -	\$ 69,030	-	-
Interest Income	8,415	10,296	-	-
Miscellaneous Revenues	-	-	-	-
	8,415	79,326	-	-
Transfers In	-	-	-	-
	8,415	79,326	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Improvement Projects (CIP)	39,766	-	150,000	-
Debt Service	-	-	-	-
	39,766	-	150,000	-
Transfer Out	-	-	-	-
	39,766	-	150,000	-
Changes in restricted reserves				
Net Annual Activity	\$ (31,351)	79,326	(150,000)	-
Ending Available Fund Balance		\$ 236,710	\$ 86,710	\$ 86,710



Public Benefit Fee Fund Summary - Fund 249

Fund Description / Budget Highlights

The purpose of this fund is to account for fees charged by City to Owner in the amount specified under the line item, "New Public Benefit Fee" on the Schedule of Exactions.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 1,091,960	\$ 1,091,960
Revenues				
Fees	\$ -	\$ -	-	-
Interest Income	51,274	57,675	-	-
Miscellaneous Revenues	-	-	-	-
	<u>51,274</u>	<u>57,675</u>	<u>-</u>	<u>-</u>
Transfers In	-	-	-	-
	<u>51,274</u>	<u>57,675</u>	<u>-</u>	<u>-</u>
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Improvement Projects (CIP)	-	-	-	-
Debt Service	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Changes in restricted reserves				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Annual Activity	\$ 51,274	57,675	-	-
Ending Available Fund Balance		\$ 1,091,960	\$ 1,091,960	\$ 1,091,960



Development Impact Fee - Transportation Facilities

Fund Summary - Fund 261

Fund Description / Budget Highlights

To account for the collection of and expenditure of fees imposed as a condition of new development within the City, in compliance with California Government Code Section 66006 (AB 1600). The purpose of the transportation impact fee program is to fund improvements to the City’s major roadway, bicycle, and pedestrian facilities needed to accommodate travel demand generated by new land development within the City over the next 22 years (through 2040).

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 748,541	\$ 748,541
Revenues				
Fees	\$ 330,718	\$ 241,956	-	-
Interest Income	18,770	31,802	-	-
Miscellaneous Revenues	-	-	-	-
	349,488	273,758	-	-
Transfers In	-	-	-	-
	349,488	273,758	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	-	-	-	-
Transfer Out	-	-	-	-
	-	-	-	-
Changes in restricted reserves				
	-	-	-	-
Net Annual Activity	\$ 349,488	273,758	-	-
Ending Available Fund Balance		\$ 748,541	\$ 748,541	\$ 748,541



State Gas Tax Fund Summary - Fund 262

Fund Description / Budget Highlights

This fund accounts for revenues received from the State of California under Street and Highways Code Sections 2105, 2106, 2107, and 2107.5 and 7360. Expenditures support the street maintenance and construction projects in conformance with the Streets and Highways Code requirements.

Fund Activity

	<u>FY 23-24</u> <u>Actual</u>	<u>FY 24-25</u> <u>Actual</u>	<u>FY 25-26</u> <u>Budget</u>	<u>FY 26-27</u> <u>Proposed</u>
Beginning Available Fund Balance			\$ 523,705	\$ 507,394
Revenues				
Gas Tax	\$ 721,198	\$ 733,801	738,148	769,563
Interest Income	24,710	32,155	-	-
Miscellaneous Revenues	-	-	-	-
	<u>745,908</u>	<u>765,956</u>	<u>738,148</u>	<u>769,563</u>
Transfers In	-	-	-	-
	<u>745,908</u>	<u>765,956</u>	<u>738,148</u>	<u>769,563</u>
Expenditures				
Salary and Benefits	264,427	267,744	282,940	312,032
Contractual Services	77,103	106,126	113,300	115,600
Utilities	15,064	16,475	13,100	13,400
Maintenance & Repairs	63,599	118,755	83,900	94,000
Other Expenses	9,857	22,962	20,800	21,300
Cost Allocation	102,413	126,078	129,861	132,459
Capital Outlay	21,682	31,653	50,000	51,000
Capital Improvement Projects (CIP)	49,320	-	-	455,000
Debt Service	-	-	-	-
	<u>603,465</u>	<u>689,793</u>	<u>693,901</u>	<u>1,194,791</u>
Transfer Out	50,342	55,965	60,558	-
	<u>653,807</u>	<u>745,758</u>	<u>754,459</u>	<u>1,194,791</u>
Changes in restricted reserves				
Net Annual Activity	\$ 92,101	20,198	(16,311)	(425,228)
Ending Available Fund Balance		\$ 523,705	\$ 507,394	\$ 82,166



Measure "C" Street Fund Fund Summary - Fund 263

Fund Description / Budget Highlights

This fund accounts for revenue allocated by the Contra Costa County Transportation Authority to the City from the State collected sales tax to be expended for growth management planning and local street maintenance and improvement.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 719,878	\$ 600,313
Revenues				
Gas Tax	\$ 1,043,772	\$ 554,631	493,303	495,000
Interest Income	29,866	31,171	-	-
Miscellaneous Revenues	-	-	-	-
	<u>1,073,638</u>	<u>585,802</u>	<u>493,303</u>	<u>495,000</u>
Transfers In	-	-	-	-
	<u>1,073,638</u>	<u>585,802</u>	<u>493,303</u>	<u>495,000</u>
Expenditures				
Salary and Benefits	278,193	277,326	275,050	313,793
Contractual Services	9,982	146,870	68,300	69,700
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	49,092	67,493	69,518	70,909
Capital Outlay	107,364	83,671	-	204,000
Capital Improvement Projects (CIP)	-	-	200,000	225,000
Debt Service	-	-	-	-
	<u>444,631</u>	<u>575,360</u>	<u>612,868</u>	<u>883,402</u>
Transfer Out	-	-	-	-
	<u>444,631</u>	<u>575,360</u>	<u>612,868</u>	<u>883,402</u>
Changes in restricted reserves				
Net Annual Activity	<u>\$ 629,007</u>	<u>10,442</u>	<u>(119,565)</u>	<u>(388,402)</u>
Ending Available Fund Balance		\$ 719,878	\$ 600,313	\$ 211,911



BART Park & Ride Fund Summary - Fund 266

Fund Description / Budget Highlights

The Hercules Transit Center (HTC), a park and ride facility in the City of Hercules has been maintained and operated under a joint agreement between the City of Hercules, BART and Western Contra Costa Transit Authority (WestCat). This fund is to account for the maintenance of the facility and fully reimburse by BART

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ -	\$ -
Revenues				
Fees	\$ -	\$ -	-	-
Interest Income	-	-	-	-
Miscellaneous Revenues	32,318	33,500	92,000	92,000
	32,318	33,500	92,000	92,000
Transfers In	-	-	-	-
	32,318	33,500	92,000	92,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	245,897	13,273	25,000	25,000
Utilities	2,459	1,786	21,000	21,000
Maintenance & Repairs	3,532	4,140	46,000	46,000
Other Expenses	6,525.00	7,290	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement Project (CIP)	100,000	-	-	-
Debt Service	-	-	-	-
	358,413	26,489	92,000	92,000
Transfer Out	-	-	-	-
	358,413	26,489	92,000	92,000
Changes in restricted reserves				
Net Annual Activity	\$ (326,095)	7,011	-	-
Fund Balance				
Ending Available Fund Balance		\$ -	\$ -	\$ -



General Plan Update Fee and Building Training Fee

Fund Summary - Fund 267

Fund Description / Budget Highlights

The fund is to account for the General Plan Update Fee and Building Training Fee. The General Update Fee (1% of construction valuation of any permit issued) is a fee to pay for the costs of preparing and adopting an updated general plan and the associated environmental documents, and maintaining and preparing legally required reports on the general plan. The Building Training Fee was discontinued and the fee was collected to comply with AB 1608.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 1,542,868	\$ -
Revenues				
Fees	\$ 254,542	\$ 269,265	-	-
Interest Income	42,315	68,184	-	-
Miscellaneous Revenues	-	-	-	-
	296,857	337,449	-	-
Transfers In	-	-	-	-
	296,857	337,449	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	1,300,000	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	-	-	1,300,000	-
Transfer Out	-	-	-	-
	-	-	1,300,000	-
Changes in restricted reserves			(242,868)	
Net Annual Activity	\$ 296,857	337,449	(1,542,868)	-
Fund Balance				
Ending Available Fund Balance		\$ 1,542,868	\$ -	\$ -



Road Maintenance Rehabilitation Account (SB1 - RMRA) Fund Summary - Fund 268

Fund Description / Budget Highlights

Senate Bill (SB) 1, Chapter 5, Statutes of 2017, created the Road Maintenance and Rehabilitation Program (RMRP) to address deferred maintenance on the State Highway System and the local street and road system, and the Road Maintenance and Rehabilitation Account (RMRA) for the deposit of various funds for the program. A percentage of this new RMRA funding will be apportioned by formula to eligible cities and counties pursuant to Streets and Highways Code section 2032(h) for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 981,630	\$ 1,165,439
Revenues				
RMRA	\$ 664,869	\$ 709,040	683,809	735,835
Interest Income	40,692	61,368	-	-
Miscellaneous Revenues	-	-	-	-
	705,561	770,408	683,809	735,835
Transfers In	-	-	-	-
	705,561	770,408	683,809	735,835
Expenditures				
Salary and Benefits	-	-	-	-
Pass through to other agency	87,930	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Street Maintenance Program	-	-	-	-
Capital Improvement Projects (CIP)	161,766	65,091	500,000	260,000
Debt Service	-	-	-	-
	249,696	65,091	500,000	260,000
Transfer Out	-	-	-	-
	249,696	65,091	500,000	260,000
Changes in restricted reserves				-
Net Annual Activity	\$ 455,865	705,317	183,809	475,835
Ending Available Fund Balance		\$ 981,630	\$ 1,165,439	\$ 1,641,274



Solid Waste and Recycling Fund Summary - Fund 291

Fund Description / Budget Highlights

The funding is from the rate differential between the fees collected by Richmond Sanitary Services (RSS) per their franchise agreement with Hercules and the fees for the post-collection agreement. The differential occurred when lower post-collection fees were adopted in 2013 due to the payoff of the bonds. On September 22, 2015, Hercules City Council restrict the use of funds to the purchase and distribution of reusable bags, street sweeping, and street repairs.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 630,079	\$ 248,227
Revenues				
Fees	\$ -	\$ -	-	-
Interest Income	44,590	50,950	-	-
Miscellaneous Revenues	176,206	212,647	-	-
	<u>220,796</u>	<u>263,597</u>	<u>-</u>	<u>-</u>
Transfers In	-	-	-	-
	<u>220,796</u>	<u>263,597</u>	<u>-</u>	<u>-</u>
Expenditures				
Salary and Benefits	12,986	13,676	13,852	14,371
Contractual Services	-	56,538	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	243,000	-
Cost Allocation	-	-	-	-
Capital Improvement Projects (CIP)	-	-	-	-
Debt Service	-	-	-	-
	<u>12,986</u>	<u>70,214</u>	<u>256,852</u>	<u>14,371</u>
Transfer Out	125,000	125,000	125,000	125,000
	<u>137,986</u>	<u>195,214</u>	<u>381,852</u>	<u>139,371</u>
Changes in restricted reserves				
Net Annual Activity	\$ 82,810	68,383	(381,852)	(139,371)
Ending Available Fund Balance		\$ 630,079	\$ 248,227	\$ 108,856



Water Quality Retention Basin Fund Summary - Fund 387

Fund Description / Budget Highlights

This fund accounts for revenues from Property Tax Special Assessment for the formation of City of Hercules Community Facilities District No. 2017-01 on April 11, 2017. Development of the Bayfront and Muir Pointe created the need for construction of water quality detention basin for runoff generated by the improvements constructed to support the developments. The CFD was formed to create a funding mechanism for the maintenance costs associated with the water quality detention basin.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 358,525	\$ 372,525
Revenues				
Property Tax	\$ 58,161	\$ 60,293	\$ 57,000	61,000
Interest Income	13,747	17,149	6,000	18,000
Miscellaneous Revenues	-	-	-	-
	71,908	77,442	63,000	79,000
Transfers In	-	-	-	-
	71,908	77,442	63,000	79,000
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	10,242	10,717	49,000	11,100
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	10,242	10,717	49,000	11,100
Transfer Out	-	-	-	-
	10,242	10,717	49,000	11,100
Changes in restricted reserves				
Net Annual Activity	\$ 61,666	\$ 66,725	14,000	67,900
Ending Available Fund Balance		\$ 358,525	\$ 372,525	\$ 440,425



Regional Water Quality Fund Summary - Fund 521

Fund Description / Budget Highlights

This fund accounts for the Regional Water Quality. Created by the State Legislature in 1967, the Board protects water quality by setting statewide policy, coordinating and supporting the Regional Water Board efforts, and reviewing petitions that contest Regional Board actions. There are nine regional water quality control boards that exercise rulemaking and regulatory activities by basins.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 57,884	\$ 57,884
Revenues				
Fees	-	-	-	-
Interest Income	2,718	3,057	-	-
Miscellaneous Revenues	-	-	-	-
	2,718	3,057	-	-
Transfers In	-	-	-	-
	2,718	3,057	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	-	-	-	-
Transfer Out	-	-	-	-
	-	-	-	-
Changes in restricted reserves				
Net Annual Activity	\$ 2,718	3,057	-	-
Fund Balance				
Ending Available Fund Balance		\$ 57,884	\$ 57,884	\$ 57,884



Successor Housing Agency

Fund Summary - Fund 640

Fund Description / Budget Highlights

On February 27, 2024, the City elected to become the Successor Housing Authority and retain the housing assets and functions previously performed by the Hercules Redevelopment Agency in accordance with HSC Section 34176.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 5,879,840	\$ 5,759,245
Revenues				
Tax Increment (RPTTF)	-	-	-	-
Interest Income	478,616	505,725	-	-
Miscellaneous Revenues	253,594	188,000	-	-
	732,210	693,725	-	-
Transfers In	-	-	-	-
	732,210	693,725	-	-
Expenditures				
Salary and Benefits	-	-	-	-
Contractual Services	-	-	-	-
Utilities	-	-	-	-
Maintenance & Repairs	-	-	-	-
Other Expenses	(14,741)	66,115	120,595	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	(14,741)	66,115	120,595	-
Transfer Out	-	-	-	-
	(14,741)	66,115	120,595	-
Changes in restricted reserves				
Net Annual Activity	\$ 746,951	627,610	(120,595)	-
Ending Available Fund Balance		\$ 5,879,840	\$ 5,759,245	\$ 5,759,245