



FY 23-24 Preliminary Annual Results - All Funds

As of June 30, 2024

General Fund

This fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the City. The General Fund includes activities for police, planning, public works, operations and maintenance, and legal and administration.

Fund Number	Fund Name	Beginning Available Balance	Revenues and Transfers In	Expenditures and Transfers Out	Net Annual Activities	Outstanding Encumbrance	Ending Available Balance
100	GENERAL FUND	848,907	19,547,981	19,340,861	207,120	538,998	517,029
		<u>848,907</u>	<u>19,547,981</u>	<u>19,340,861</u>	<u>207,120</u>	<u>538,998</u>	<u>517,029</u>

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are restricted or committed to expenditures for specified purposes.

Fund Number	Fund Name	Beginning Available Balance	Revenues and Transfers In	Expenditures and Transfers Out	Net Annual Activities	Outstanding Encumbrance	Ending Available Balance
101	ASSET SEIZURE	220,363	11,151	51,043	(39,892)	13,717	166,754
201	AB 3229 COPS Program	33,283	186,160	156,727	29,433	-	62,716
220	CITYWIDE L&L DIST 83-2	106,158	2,307,192	1,981,844	325,348	36,167	395,339
221	VICTORIA BY THE BAY L&L	(407,456)	518,786	794,404	(275,618)	29,573	(712,647)
222	HERCULES VILLAGE L&L DIST	156,133	186,466	215,147	(28,681)	13,324	114,128
223	BAYWOOD ASSESS 04-1 L&L	74,866	172,082	143,847	28,235	824	102,277
224	BAYSIDE ASSESS DIST L&L	131,650	168,855	180,651	(11,796)	5,750	114,104
225	ARTERIAL ROADWAYS	462,419	350,962	308,731	42,231	824	503,826
231	STORMWATER ASSESSMENT	(144,286)	346,305	398,039	(51,734)	13,335	(209,355)
241	DIF-GEN PUBLIC FACILITIES	146,404	13,496	-	13,496	-	159,900
242	COMMUNITY DEVELOPMENT FND	170,869	8,899	-	8,899	-	179,768
243	DEVELOPMENT FEE FUND	72,575	3,780	-	3,780	-	76,355
244	DIF-POLICE FACILITIES	264,712	16,378	830	15,548	-	280,260
246	DIF-FIRE FACILITIES	1,709	21	-	21	-	1,730
247	DIF-PARK & REC	189,004	8,415	39,766	(31,351)	39,766	117,887
249	PUBLIC BENEFIT FEE	984,502	51,274	-	51,274	-	1,035,776
261	DIF-TRAFFIC FACILITIES	126,127	349,488	-	349,488	-	475,615
262	STATE GAS TAX FUND	436,877	745,908	653,805	92,103	188,017	340,963
263	MEASURE "C" STREET FUND	136,571	1,073,638	444,631	629,007	-	765,578
264	STMP TRAFFIC IMPACT FUND	-	3	-	3	-	3.00
267	GENERAL PLAN UPDATE	958,049	172,169	-	172,169	8,726	1,121,492
291	SOLID WASTE AND RECYCLING	777,682	220,796	172,683	48,113	6,864	818,931



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521	REGIONAL WATER QUALITY	52,188	2,717	-	2,717	-	54,905
266	BART (PARK & RIDE)	320,448	37,963	358,411	(320,448)	-	-
268	SBI (RMRA)	521,522	709,934	249,696	460,238	145,587	836,173
		<u>5,792,369</u>	<u>7,662,838</u>	<u>6,150,255</u>	<u>1,512,583</u>	<u>502,474</u>	<u>6,802,478</u>

Enterprise Funds

This fund accounts for wastewater treatment to the cities of Hercules and Pinole and for the maintenance of the City's sewer lines and related facilities. It is a self-supporting activity which provides services on a user charge basis to residences and businesses.

Fund Number	Fund Name	Beginning Available Balance	Revenues and Transfers In	Expenditures and Transfers Out	Net Annual Activities	Outstanding Encumbrance	Ending Available Balance
420	WASTEWATER - OPERATION	14,600,575	6,647,151	4,249,417	2,397,734	935,584	16,062,725
421	WASTEWATER - CAPITAL	-	147,173	10,584,462	(10,437,289)	-	1,299,180
		<u>14,600,575</u>	<u>6,794,324</u>	<u>14,833,879</u>	<u>(8,039,555)</u>	<u>935,584</u>	<u>17,361,904</u>

Internal Service Funds

These funds account for activities related to vehicle replacement, IT equipment replacement, and facilities maintenance.

Fund Number	Fund Name	Beginning Available Balance	Revenues and Transfers In	Expenditures and Transfers Out	Net Annual Activities	Outstanding Encumbrance	Ending Available Balance
450	VEHICLE REPLACEMENT FUND	936,714	161,914	162,900	(986)	-	935,728
460	IT OPERATIONS	738,443	1,019,908	1,404,151	(384,243)	-	354,200
470	FACILITY MAINTENANCE FUND	607,685	938,955	1,399,396	(460,441)	114,790	32,454
480	IT EQUIPMENT REPLACEMENT	-	365,516	2,344	363,172	-	363,172
		<u>2,282,842</u>	<u>2,120,777</u>	<u>2,966,447</u>	<u>(845,670)</u>	<u>114,790</u>	<u>1,322,382</u>

Debt Service Funds

These funds are used to account for money that will be used to pay the interest and principal of long-term debts. Bonds used by a government to finance major construction projects, to be paid by tax levies over a period of years, require a debt service fund to account for their repayment. The debts of special assessment and proprietary funds are serviced within

Fund Number	Fund Name	Beginning Available Balance	Revenues and Transfers In	Expenditures and Transfers Out	Net Annual Activities	Outstanding Encumbrance	Ending Available Balance
672	2003B DEBT SERVICE PFA	4,568	563,316	566,537	(3,221)	-	1,347
673	2009 DEBT SERVICE PFA	2,063,873	1,014,959	908,409	106,550	-	2,170,423
388	EQUIPMENT LEASE	-	235,897	235,897	-	-	-
		<u>2,068,441</u>	<u>1,814,172</u>	<u>1,710,843</u>	<u>103,329</u>	<u>-</u>	<u>2,171,770</u>



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Capital Projects Funds

These funds are used to account for the construction or acquisition of fixed assets, such as buildings, equipment and roads. Depending on its use, a fixed asset may instead be financed by a special revenue fund or a proprietary fund. A capital project fund exists only until completion of the project.

Fund Number	Fund Name	Beginning Available Balance	Revenues and Transfers In	Expenditures and Transfers Out	Net Annual Activities	Outstanding Encumbrance	Ending Available Balance
295	FEDERAL GRANTS	-	944,213	473,609	470,604	-	470,604.00
296	STATE GRANTS	(193,541)	1,294,555	1,101,014	193,541	-	-
300	CITY CAPITAL PROJ-SINGLE	593,016	639,712	923,876	(284,164)	135,575	173,277
301	ENERGY CONSERVATION PROJECT	117,688	1,049	-	1,049	1,450	117,287
354	HERCULES HUB	(60,746)	1,020,590	235,804	784,786	724,040	-
387	WATER QUALITY RET BASIN	231,024	71,908	10,242	61,666	-	292,690
		<u>687,441</u>	<u>3,972,027</u>	<u>2,744,545</u>	<u>1,227,482</u>	<u>861,065</u>	<u>1,053,858</u>

Agency Funds

These funds are used to account for assets held in trust by the City for the benefit of individuals or other entities. Financial Statements may further distinguish fiduciary funds as either trust or agency funds; a trust fund generally exists for a longer period of time than an agency fund.

Fund Number	Fund Name	Beginning Available Balance	Revenues and Transfers In	Expenditures and Transfers Out	Net Annual Activities	Outstanding Encumbrance	Ending Available Balance
382	ASSMT DIST 05-01 DEBT SVC	394,199	246,279	227,523	18,756	-	412,955
501	TAYLOR WOODROW MAINT LMOD	70,875	3,691	-	3,691	-	74,566
511	GASB 45 OPEB LIABILITY	2,673,351	297,664	105,555	192,109	-	2,865,460
		<u>3,138,425</u>	<u>547,634</u>	<u>333,078</u>	<u>214,556</u>	<u>-</u>	<u>3,352,981</u>