



# NON-GENERAL FUND

# FY 2025-26 MIDYEAR BUDGET REPORT

## NON-GENERAL FUND SUMMARY

As of December 31, 2025

### 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 No.	Fund Name	Beginning	Revenue			Expenditures			Midyear Request	Net Activities	Ending Balance
		Available Balance	Budget	6-Month Actual	%	Budget	6-Month Actual	%	Adjustments	As of 12/31/2025	As of 12/31/2025
101	ASSET SEIZURE	167,857	-	-	-	100,000	8,686	9%	-	(8,686)	159,171
201	AB 3229 COPS Program	80,823	150,000	166,382	111%	186,159	-	0%	-	166,382	247,205
220	CITYWIDE L&L DIST 83-2	908,694	2,351,768	712,067	30%	2,199,033	715,667	33%	-	(3,599)	905,095
221	VICTORIA BY THE BAY L&L	(859,842)	590,212	317,217	54%	728,080	373,572	51%	-	(56,355)	(916,197)
222	HERCULES VILLAGE L&L DIST	109,877	188,241	100,927	54%	245,104	120,502	49%	-	(19,575)	90,302
223	BAYWOOD ASSESS 04-1 L&L	86,962	186,035	100,467	54%	185,981	85,270	46%	-	15,197	102,159
224	BAYSIDE ASSESS DIST L&L	116,766	170,209	91,982	54%	169,187	69,564	41%	-	22,418	139,184
225	ARTERIAL ROADWAYS	515,191	349,928	-	0%	376,790	207,450	55%	-	(207,450)	307,742
231	STORMWATER ASSESSMENT	17,320	375,000	272,952	73%	392,606	212,964	54%	-	59,987	77,308
241	DIF-GEN PUBLIC FACILITIES	203,003	-	1,208	-	-	-	-	-	1,208	204,212
242	COMMUNITY DEVELOPMENT FND	249,564	-	2,112	-	-	-	-	-	2,112	251,676
243	DEVELOPMENT FEE FUND	80,606	-	-	-	-	-	-	-	-	80,606
244	DIF-POLICE FACILITIES	356,528	-	2,143	-	-	9,216	-	-	(7,073)	349,455
246	DIF-FIRE FACILITIES	1,763	-	-	-	-	-	-	-	-	1,763
247	DIF-PARK & REC	236,979	-	2,493	-	150,000	-	-	-	2,493	239,471
249	PUBLIC BENEFIT FEE	1,093,451	-	-	-	-	-	-	-	-	1,093,451
261	DIF-TRAFFIC FACILITIES	749,373	-	8,736	-	-	-	-	-	8,736	758,109
262	STATE GAS TAX FUND	549,181	738,148	386,391	52%	754,459	255,580	34%	-	130,810	679,992
263	MEASURE "C" STREET FUND	776,021	493,303	-	0%	612,868	257,704	42%	-	(257,704)	518,316
266	BART (PARK & RIDE)	6,779	92,000	33,000	36%	92,000	19,879	22%	-	13,121	19,900
267	GENERAL PLAN UPDATE	1,608,945	-	95,492	-	1,300,000	5,428	-	-	90,064	1,699,009
268	SB1 (RMRA)	1,692,994	683,809	366,326	-	500,000	-	0%	-	366,326	2,059,320
291	SOLID WASTE AND RECYCLING	965,496	-	89,532	-	381,852	7,454	2%	-	82,078	1,047,575
387	WATER QUALITY RET BASIN	359,415	63,000	34,321	54%	49,000	8,533	17%	-	25,788	385,204
521	REGIONAL WATER QUALITY	57,962	-	-	-	-	-	-	-	-	57,962
640	SUCCESSOR HOUSING	6,188,900	-	17,329	-	120,595	39,437	33%	-	(22,108)	6,166,792
		16,320,609	6,431,653	2,801,078	44%	8,543,714	2,396,905	28%	-	404,173	16,724,783



**NON-GENERAL FUND SUMMARY**  
As of December 31, 2025

**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 No.	Fund Name	Beginning Available Cash	Revenue			Expenditures			Midyear Request	Net Activities	Ending Available
		Balance	Budget	6-Month Actual	%	Budget	6-Month Actual	%	Adjustments	As of 12/31/2025	Balance
		Actual								As of 12/31/2025	
420	WASTEWATER - OPERATION	16,317,500	7,200,934	4,267,778	59%	10,080,152	2,027,708	20%		2,240,070	18,557,570
421	WASTEWATER - CAPITAL	-	536,680	-	0%	536,680	-	0%		-	-
		16,317,500	7,737,614	4,267,778	55%	10,616,832	2,027,708	19%	-	2,240,070	18,557,570

**Internal Service Funds**

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

Fund No.	Fund Name	Beginning Available Cash	Revenue			Expenditures			Midyear Request	Net Activities	Ending Available
		Balance	Budget	6-Month Actual	%	Budget	6-Month Actual	%	Adjustments	As of 12/31/2025	Balance
		Actual								As of 12/31/2025	
450	VEHICLE REPLACEMENT FUND	279,651	163,000	-	0%	-	-			-	279,651
460	IT OPERATING FUND	780,554	1,102,852	553,588	50%	1,141,997	840,242	74%		(286,655)	493,899
470	FACILITY MAINTENANCE FUND	119,879	1,047,125	523,563	50%	1,201,184	638,692	53%		(115,130)	4,750
480	IT REPLACEMENT FUND	360,895	292,000	-	0%	300,000	111,869	37%		(111,869)	249,026
490	FACILITY REPLACEMENT FUND	247,669	-	-		-	-			-	247,669
		1,788,648	2,604,977	1,077,150	41%	2,643,181	1,590,803	60%	-	(513,653)	1,274,995



**NON-GENERAL FUND SUMMARY**  
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**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 those funds, rather than by a separate debt service fund.

Fund No.	Fund Name	Beginning Available Cash Balance	Revenue			Expenditures			Midyear Request	Net Activities	Ending Available Balance
		Actual	Budget	6-Month Actual	%	Budget	6-Month Actual	%	Adjustments	As of 12/31/2025	As of 12/31/2025
672	2003B DEBT SERVICE PFA	4,568	561,212	-	0%	561,212	-	0%	-	-	4,567.84
673	2009 DEBT SERVICE PFA	2,281,009	906,578	-	0%	906,578	-	0%	-	-	2,281,009
388	EQUIPMENT LEASE	-	245,079	245,079	100%	245,079	245,079	100%	-	-	-
		<u>2,285,577</u>	<u>1,712,869</u>	<u>245,079</u>	<u>14%</u>	<u>1,712,869</u>	<u>245,079</u>	<u>14%</u>	<u>-</u>	<u>-</u>	<u>2,285,577</u>

**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 No.	Fund Name	Beginning Available Cash Balance	Revenue			Expenditures			Midyear Request	Net Activities	Ending Available Balance
		Actual	Budget, As Amended	6-Month Actual	%	Budget	6-Month Actual	%	Adjustments	As of 12/31/2025	As of 12/31/2025
295	FEDERAL GRANTS	-	-	-	0%	-	-	0%	-	-	-
296	STATE GRANTS	-	190,500	1,189	0%	190,500	1,189	1%	-	-	-
300	CITY CAPITAL PROJ-SINGLE	2,460,930	2,923,720	2,923,720	100%	2,923,720	555,758	19%	-	2,367,962	4,828,892
354	HERCULES HUB	-	2,239,000	400,453	0%	2,239,000	400,453	18%	-	-	-
		<u>2,460,930</u>	<u>5,353,220</u>	<u>3,325,362</u>	<u>62%</u>	<u>5,353,220</u>	<u>957,400</u>	<u>18%</u>	<u>-</u>	<u>2,367,962</u>	<u>4,828,892</u>