



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	\$ -



Lighting and Landscape District 83-2 Fund Summary - Fund 220

Fund Description / Budget Highlights

The purpose of this fund is to effectively manage the financial requirements for Zones #1 through #10 of the Lighting and Landscape District No. 83-2, which focuses on financing landscaping and public lighting costs. In accordance with the provisions of the 1972 Act, the District has the authority to recover the total expenses for the installation, construction, operation, maintenance, and servicing of landscaping, street lighting, and park and recreational facilities. For additional information, please refer to the Engineer's Report.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 1,269,818	\$ 1,422,553
Revenues				
Assessment	\$ 2,218,229	\$ 2,265,856	2,315,737	2,362,533
Interest Income	57,238	65,982	-	-
	<u>2,275,467</u>	<u>2,331,838</u>	<u>2,315,737</u>	<u>2,362,533</u>
Transfers In	31,037	32,485	36,031	39,234
	<u>2,306,504</u>	<u>2,364,323</u>	<u>2,351,768</u>	<u>2,401,767</u>
Expenditures				
Salary and Benefits	546,550	494,687	654,852	714,313
Contractual Services	395,012	356,010	533,200	549,385
Utilities	378,032	468,828	448,688	477,090
Maintenance & Repairs	72,437	143,855	55,775	59,000
Other Expenses	7,604	1,576	14,317	14,316
Cost Allocation	200,830	140,517	144,731	147,626
Capital Improvement Projects (CIP)	116,319	2,496	-	-
Loan Repayment (10 years)	-	-	59,829	59,829
	<u>1,716,784</u>	<u>1,607,969</u>	<u>1,911,392</u>	<u>2,021,559</u>
Transfer Out	265,060	279,653	287,641	303,624
	<u>1,981,844</u>	<u>1,887,622</u>	<u>2,199,033</u>	<u>2,325,183</u>
Changes in restricted reserves				
Net Annual Activity	<u>\$ 324,660</u>	<u>476,701</u>	<u>152,735</u>	<u>76,584</u>
Ending Available Fund Balance (Based on Engineer's Report)		\$ 1,269,818	\$ 1,422,553	\$ 1,499,137



SPECIAL REVENUE FUNDS

CITY OF HERCULES FY 2026-27 ANNUAL BUDGET

Landscaping and Lighting Assessment District No. 83-2
Summary by Zone

	Zone 1	Zone 2	Zone 3 & 4	Zone 5A	Zone 5B	Zone 5C	Zone 6	Zone 7	Zone 8	Zone 9	Zone 10	
	Hercules by the Bay	Foxboro	The Gems/Birds	Business Park	Commercial	Development Parcels	Village Parkway	Heights	Trees and Flowers	Birds and Country Run	City-Wide	Total
Revenues												
Assessments	108,166	82,960	124,237	100,631	49,161	33,021	102,437	128,650	205,630	101,265	1,326,375	2,362,533
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
General Benefit Contribution	1,288	825	949	1,558	385	143	866	984	2,691	1,377	28,168	39,234
	109,454	83,785	125,186	102,189	49,546	33,164	103,303	129,634	208,321	102,642	1,354,543	2,401,767
Expenditures By Type												
Salaries & Benefits	22,102	28,199	12,156	13,367	13,980	3,421	15,561	28,298	24,786	22,886	529,557	714,313
Contractual Services	11,346	4,888	8,627	15,959	2,395	1,149	4,888	3,642	34,799	6,134	455,558	549,385
Utilities	17,985	7,393	25,299	42,245	301	400	9,877	16,170	73,694	38,924	244,802	477,090
Tree Trimming	12,000	-	-	-	-	-	12,000	-	-	-	35,000	59,000
Other Expenses	947	750	883	310	269	292	982	1,098	1,295	925	6,565	14,316
Cost Allocation	-	-	470	6,026	2,328	1,872	-	-	-	-	136,930	147,626
Capital Improvement Projects (CIP)	-	-	-	-	-	-	-	-	-	-	-	-
Loan Repayment (10 years)	20,260	-	42,192	-	-	-	17,637	33,867	-	-	(54,127)	59,829
	84,640	41,230	89,627	77,907	19,273	7,134	60,945	83,075	134,574	68,869	1,354,285	2,021,559
Transfers Out	32,233	24,284	32,980	24,229	13,337	17,339	28,848	37,295	60,856	32,223	-	303,624
	116,873	65,514	122,607	102,136	32,610	24,473	89,793	120,370	195,430	101,092	1,354,285	2,325,183
Net Annual Results	(7,419)	18,271	2,579	53	16,936	8,691	13,510	9,264	12,891	1,550	258	76,584
Estimated:												
Beginning Balance, 7/1/2026	(46,590)	164,272	89,950	104,813	274,901	3,993	(70,750)	112,437	354,447	31,520	403,560	1,422,553
Ending Balance, 6/30/2027	(54,009)	182,543	92,529	104,866	291,837	12,684	(57,240)	121,701	367,338	33,070	403,818	1,499,137

(Based on Engineer's Report)



**Victoria by the bay Lighting and Landscape District
Fund Summary - Fund 221**

Fund Description / Budget Highlights

The purpose of this fund is to manage the Victoria by the Bay Lighting and Landscape District No. 2002-1, which finances landscaping and lighting in public areas. The 1972 Act allows the District to recover the total expenses for the installation, construction, operation, maintenance, and servicing of landscaping, street lighting, and park and recreational facilities. For more detailed information, please refer to the Engineer's Report.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ (703,095)	\$ (840,963)
Revenues				
Assessment	\$ 508,538	\$ 520,569	576,758	633,218
Interest Income	-	-	-	-
Miscellaneous Revenues	-	-	-	-
	<u>508,538</u>	<u>520,569</u>	<u>576,758</u>	<u>633,218</u>
Transfers In	\$ 10,248	13,052	13,454	13,823
	<u>518,786</u>	<u>533,621</u>	<u>590,212</u>	<u>647,041</u>
Expenditures				
Salary and Benefits	98,644	71,966	121,368	100,808
Contractual Services	256,268	210,473	210,225	216,635
Utilities	303,488	330,406	280,000	292,000
Maintenance & Repairs	54,916	38,225	30,000	49,999
Other Expenses	974	410	854	854
Cost Allocation	28,523	29,379	30,260	30,865
Capital Outlay	23,575	-	25,000	25,000
	<u>766,388</u>	<u>680,859</u>	<u>697,707</u>	<u>716,161</u>
Transfer Out	28,016	29,529	30,373	32,060
	<u>794,404</u>	<u>710,388</u>	<u>728,080</u>	<u>748,221</u>
Changes in restricted reserves				
Net Annual Activity	<u>\$ (275,618)</u>	<u>(176,767)</u>	<u>(137,868)</u>	<u>(101,180)</u>
Ending Fund Balance		<u>(703,095)</u>	<u>\$ (840,963)</u>	<u>\$ (942,143)</u>
(Based on Engineer's Report)				



Hercules Village Lighting and Landscape District

Fund Summary - Fund 222

Fund Description / Budget Highlights

The purpose of this fund is to manage the Hercules Village Lighting and Landscape District No. 2002-2, which finances landscaping and lighting in public areas. The 1972 Act allows the District to recover the total costs of installation, construction, operation, maintenance, and servicing of landscaping, street lighting, and park and recreational facilities. For more detailed information, please refer to the Engineer's Report.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Projection	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 62,402	\$ 5,539
Revenues				
Assessment	\$ 174,570	\$ 178,701	183,505	188,050
Interest Income	7,835	6,361	-	-
Miscellaneous Revenues	-	-	-	-
	182,405	185,062	183,505	188,050
Transfers In	\$ 4,062	4,347	4,736	5,281
	186,467	189,409	188,241	193,331
Expenditures				
Salary and Benefits	43,918	27,018	41,362	46,834
Contractual Services	48,609	58,533	68,625	84,540
Utilities	80,080	88,925	89,397	94,977
Maintenance & Repairs	22,543	11,820	24,000	24,000
Other Expenses	-	-	421	421
Cost Allocation	12,271	12,639	13,018	13,278
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	207,421	198,935	236,823	264,050
Transfer Out	7,725	8,051	8,281	8,741
	215,146	206,986	245,104	272,791
Changes in restricted reserves				
Net Annual Activity	\$ (28,679)	(17,577)	(56,863)	(79,460)
Ending Fund Balance		\$ 62,402	\$ 5,539	\$ (73,921)
(Based on Engineer's Report)				



Baywood Lighting and Landscape District Fund Summary - Fund 223

Fund Description / Budget Highlights

The purpose of this fund is to manage Baywood Lighting and Landscape District No. 2004-1, which finances the costs associated with landscaping and lighting in public areas. According to the 1972 Act, the District can recover the total costs of installation, construction, operation, maintenance, and servicing of landscaping, street lighting, and park and recreational facilities. For more detailed information, please refer to the Engineer's Report.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 96,547	\$ 96,601
Revenues				
Assessment	\$ 166,246	\$ 177,884	182,668	187,192
Interest Income	3,171	3,850	-	-
Miscellaneous Revenues	-	-	-	-
	169,417	181,734	182,668	187,192
Transfers In	2,665	3,259	3,367	3,426
	172,082	184,993	186,035	190,618
Expenditures				
Salary and Benefits	49,842	40,536	52,929	53,331
Contractual Services	39,479	3,281	49,195	50,347
Utilities	28,955	40,400	39,400	40,538
Maintenance & Repairs	10,985	42,816	14,000	14,001
Other Expenses	-	-	311	311
Cost Allocation	11,805	12,159	12,524	12,774
Capital Outlay	-	-	14,700	14,700
Debt Service	-	-	-	-
	141,066	139,192	183,059	186,002
Transfer Out	2,781	2,841	2,922	3,084
	143,847	142,033	185,981	189,086
Changes in restricted reserves				
Net Annual Activity	\$ 28,235	42,960	54	1,532
Ending Fund Balance (Based on Engineer's Report)		\$ 96,547	\$ 96,601	\$ 98,133



Bayside Lighting and Landscape District Fund Summary - Fund 224

Fund Description / Budget Highlights

The purpose of this fund is to manage the Bayside Lighting and Landscaping District No. 2005-1, which finances landscaping and lighting costs in public areas. Under the 1972 Act, the District can recover the total costs of installing, constructing, operating, maintaining, and servicing landscaping, street lighting, and park and recreational facilities. For more detailed information, please refer to the Engineer's Report.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 167,117	\$ 168,139
Revenues				
Assessment	\$ 159,093	\$ 162,856	167,239	171,381
Interest Income	7,432	6,592	-	-
Miscellaneous Revenues	-	-	-	-
	166,525	169,448	167,239	171,381
Transfers In	2,330	2,822	2,970	3,048
	168,855	172,270	170,209	174,429
Expenditures				
Salary and Benefits	40,332	31,677	36,351	37,532
Contractual Services	3,307	3,281	3,285	3,445
Utilities	68,533	71,680	38,790	39,966
Maintenance & Repairs	41,004	39,913	60,500	61,710
Other Expenses	-	-	618	618
Cost Allocation	8,419	8,672	8,932	9,111
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	161,595	155,223	148,476	152,382
Transfer Out	19,055	20,136	20,711	21,861
	180,650	175,359	169,187	174,243
Changes in restricted reserves				
Net Annual Activity	\$ (11,795)	(3,089)	1,022	186
Ending Fund Balance (Based on Engineer's Report)		\$ 167,117	\$ 168,139	\$ 168,325



Arterial Roadways Fund Summary - Fund 225

Fund Description / Budget Highlights

This fund has been established to effectively manage the Arterial Roadways Lighting and Landscape District. Its primary purpose is to finance the costs associated with landscaping and lighting in public areas, ensuring a well-maintained and visually appealing environment for the community.

Fund Activity

	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget	FY 26-27 Proposed
Beginning Available Fund Balance			\$ 320,815	\$ 293,953
Revenues				
Assessment	\$ -	\$ -	-	-
Interest Income	28,325	20,547	-	-
Miscellaneous Revenues	-	-	-	-
	28,325	20,547	-	-
Transfers In	322,637	340,210	349,928	369,370
	350,962	360,757	349,928	369,370
Expenditures				
Salary and Benefits	25,151	42,106	26,772	47,654
Contractual Services	32,824	-	-	-
Utilities	192,320	242,560	275,200	283,456
Maintenance & Repairs	50,109	52,911	61,800	63,654
Other Expenses	-	-	-	-
Cost Allocation	8,327	12,639	13,018	13,278
Capital Outlay	-	-	-	-
Debt Service	-	-	-	-
	308,731	350,216	376,790	408,042
Transfer Out	-	-	-	-
	308,731	350,216	376,790	408,042
Changes in restricted reserves				
Net Annual Activity	\$ 42,231	10,541	(26,862)	(38,672)
Ending Fund Balance		\$ 320,815	\$ 293,953	\$ 255,281



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	FY 24-25	FY 25-26	FY 26-27
	Actual	Actual	Budget	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		<u>\$ 1,091,960</u>	<u>\$ 1,091,960</u>	<u>\$ 1,091,960</u>



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	64,812
	<u>653,807</u>	<u>745,758</u>	<u>754,459</u>	<u>1,259,603</u>
Changes in restricted reserves				
Net Annual Activity	\$ 92,101	20,198	(16,311)	(490,040)
Ending Available Fund Balance		\$ 523,705	\$ 507,394	\$ 17,354



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	-	-	-	-
	1,073,638	585,802	493,303	495,000
Transfers In	-	-	-	-
	1,073,638	585,802	493,303	495,000
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	-	-	-	-
	444,631	575,360	612,868	883,402
Transfer Out	-	-	-	-
	444,631	575,360	612,868	883,402
Changes in restricted reserves				
Net Annual Activity	\$ 629,007	10,442	(119,565)	(388,402)
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	-	-
	220,796	263,597	-	-
Transfers In	-	-	-	-
	220,796	263,597	-	-
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	-	-	-	-
	12,986	70,214	256,852	14,371
Transfer Out	125,000	125,000	125,000	125,000
	137,986	195,214	381,852	139,371
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

	<u>FY 23-24 Actual</u>	<u>FY 24-25 Actual</u>	<u>FY 25-26 Budget</u>	<u>FY 26-27 Proposed</u>
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	-	-	-	-
	<u>71,908</u>	<u>77,442</u>	<u>63,000</u>	<u>79,000</u>
Transfers In	-	-	-	-
	<u>71,908</u>	<u>77,442</u>	<u>63,000</u>	<u>79,000</u>
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	-	-	-	-
	<u>10,242</u>	<u>10,717</u>	<u>49,000</u>	<u>11,100</u>
Transfer Out	-	-	-	-
	<u>10,242</u>	<u>10,717</u>	<u>49,000</u>	<u>11,100</u>
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