



FY 25-26 Year to Date (YTD) Fund Balance Report - All Funds Through September 30, 2025

General Fund

The General Fund serves as the backbone of the City's financial operations, providing a comprehensive account of all general revenues and expenditures. This vital fund is responsible for financing essential services that ensure the well-being and safety of the community. These include public safety initiatives like police services, street maintenance to keep transportation smooth, community services that enhance residents' quality of life, and the management of parks and recreational facilities for leisure and enjoyment. Additionally, it supports the administrative functions that keep the City running efficiently. The primary revenue sources sustaining the General Fund include various general taxes, such as sales tax, utility users tax, and property tax, which collectively enable the City to deliver these critical services.

Fund Number	Fund Name	Unaudited Beginning Balance	Revenues and Transfers In	% Collected	Expenditures and Transfers Out	% Used	Net Activities	Unaudited Ending Balance	Revenue Estimate	Expenditure Budget
		7/1/25	9/30/25		9/30/25		9/30/25	9/30/25		
100	GENERAL FUND	28,416,957	4,003,260	19%	5,269,887	26%	(1,266,627)	27,150,330	20,891,627	20,467,868
		28,416,957	4,003,260		5,269,887		(1,266,627)	27,150,330	20,891,627	20,467,868

Special Revenue Funds

Special revenue funds serve as dedicated accounts for revenues that are legally bound to be used for specific purposes. These funds play a crucial role in supporting essential services and projects, such as maintaining roads, funding libraries, or facilitating targeted grant programs. Unlike the general fund, which provides flexibility for a wide array of city expenditures, special revenue funds require separate accounting due to their restricted usage. This ensures transparency and accountability in how these funds are allocated and spent. Examples of special revenue funds include state gas tax revenues earmarked for street improvement projects, which help enhance transportation infrastructure, and federal grants designated for law enforcement initiatives aimed at improving community safety. These funds are vital for fulfilling community needs and advancing local priorities.

Fund Number	Fund Name	Unaudited Beginning Balance	Revenues and Transfers In	% Collected	Expenditures and Transfers Out	% Used	Net Activities	Unaudited Ending Balance	Revenue Estimate	Expenditure Budget
		7/1/25	9/30/25		9/30/25		9/30/25	9/30/25		
101	ASSET SEIZURE	167,109	-	0%	6,547	7%	(6,547)	160,562	-	100,000
201	AB 3229 COPS Program	80,822	-	0%	-	0%	-	80,822	150,000	186,159
220	CITYWIDE L&L DIST 83-2	601,098	-	0%	363,663	17%	(363,663)	237,435	2,351,768	2,199,033
221	VICTORIA BY THE BAY L&L	(859,840)	-	0%	117,845	16%	(117,845)	(977,685)	590,212	728,080
222	HERCULES VILLAGE L&L DIST	109,295	-	0%	42,849	17%	(42,849)	66,446	188,241	245,104
223	BAYWOOD ASSESS 04-1 L&L	86,692	-	0%	30,777	17%	(30,777)	55,915	186,035	185,981
224	BAYSIDE ASSESS DIST L&L	116,231	-	0%	19,965	12%	(19,965)	96,266	170,209	169,187
225	ARTERIAL ROADWAYS	513,059	-	0%	73,783	20%	(73,783)	439,276	349,928	376,790
231	STORMWATER ASSESSMENT	(24,068)	-	0%	73,793	19%	(73,793)	(97,861)	375,000	392,606
241	DIF-GEN PUBLIC FACILITIES	16,907	1,208	0%	-	0%	1,208	18,115	-	-
242	COMMUNITY DEVELOPMENT FND	248,854	2,112	0%	-	0%	2,112	250,966	-	-
243	DEVELOPMENT FEE FUND	42,272	-	0%	-	0%	-	42,272	-	-
244	DIF-POLICE FACILITIES	355,421	2,143	0%	-	0%	2,143	357,564	-	-
246	DIF-FIRE FACILITIES	1,756	-	0%	-	0%	-	1,756	-	-
247	DIF-PARK & REC	224,371	2,493	0%	-	0%	2,493	226,864	-	150,000
249	PUBLIC BENEFIT FEE	1,089,360	-	0%	-	0%	-	1,089,360	-	-
261	DIF-TRAFFIC FACILITIES	496,255	8,736	0%	-	0%	8,736	504,991	-	-
262	STATE GAS TAX FUND	547,260	192,241	26%	101,194	13%	91,047	638,307	738,148	754,459
263	MEASURE "J" STREET FUND	409,756	-	0%	136,951	22%	(136,951)	272,805	493,303	612,868
264	STMP TRAFFIC IMPACT FUND	3,147	-	0%	-	0%	-	3,147	-	-
266	BART (PARK & RIDE)	6,776	-	0%	4,727	5%	(4,727)	2,049	92,000	92,000
267	GENERAL PLAN UPDATE	1,604,618	54,100	-	-	0%	54,100	1,658,718	-	1,300,000
268	SB1 (RMRA)	1,688,832	183,331	27%	-	0%	183,331	1,872,163	683,809	500,000



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291	SOLID WASTE AND RECYCLING	786,070	-	0%	16,158	4%	(16,158)	769,912	-	381,852
521	REGIONAL WATER QUALITY	57,747	-	0%	-	0%	-	57,747	-	-
640	SUCCESSOR HOUSING AGENCY	6,188,900	-	0%	6,588	5%	(6,588)	6,182,312	-	120,595
		<u>14,558,701</u>	<u>446,364</u>	<u>7%</u>	<u>994,840</u>	<u>12%</u>	<u>(548,476)</u>	<u>14,010,225</u>	<u>6,368,653</u>	<u>8,494,714</u>

Sewer Enterprise Funds

This fund is specifically designated for the wastewater treatment services provided to the cities of Hercules and Pinole, as well as for the ongoing maintenance of the city's sewer lines and related facilities. It functions as a self-supporting initiative, delivering essential services on a user-charge basis to both residential and commercial stakeholders. This structured approach ensures the sustainability and reliability of our wastewater management system, facilitating efficient service delivery while promoting responsible consumption among users.

Fund Number	Fund Name	Unaudited Beginning Balance	Revenues and Transfers In		Expenditures and Transfers Out		Net Activities	Unaudited Ending Balance	Revenue Estimate	Expenditure Budget
		7/1/25	9/30/25	% Collected	9/30/25	% Used		9/30/25		
420	WASTEWATER - OPERATION	14,127,079	-	0%	875,246	9%	(875,246)	13,251,833	6,505,000	10,080,152
		<u>14,127,079</u>	<u>-</u>	<u>0%</u>	<u>875,246</u>	<u>9%</u>	<u>(875,246)</u>	<u>13,251,833</u>	<u>6,505,000</u>	<u>10,080,152</u>

Internal Service Funds

The Internal Service Fund (ISF) serves as a strategic framework for the effective management and accounting of various essential services and goods, including information technology support, fleet management, and facility maintenance. These services are provided by one city department to another on a cost-reimbursement basis. This approach not only enhances transparency in cost tracking but also promotes operational efficiency by ensuring that the departments utilizing these vital services contribute financially.

Fund Number	Fund Name	Unaudited Beginning Balance	Revenues and Transfers In		Expenditures and Transfers Out		Net Activities	Unaudited Ending Balance	Revenue Estimate	Expenditure Budget
		7/1/25	9/30/25	% Collected	9/30/25	% Used		9/30/25		
450	VEHICLE REPLACEMENT FUND	279,651	40,750	25%	-		40,750	320,401	163,000	-
460	IT OPERATING FUND	790,838	275,713	25%	541,980	38%	(266,267)	524,571	1,102,852	1,441,997
470	FACILITY MAINTENANCE FUND	124,913	261,781	25%	287,112	24%	(25,331)	99,582	1,047,125	1,201,184
480	IT REPLACEMENT FUND	360,895	-	0%	49,802	100%	(49,802)	311,093	292,000	50,000
490	FACILITY REPLACEMENT FUND	247,669	-	0%	-		-	247,669	-	-
		<u>1,803,966</u>	<u>578,244</u>	<u>22%</u>	<u>878,894</u>	<u>33%</u>	<u>(300,650)</u>	<u>1,503,316</u>	<u>2,604,977</u>	<u>2,693,181</u>

Debt Service Funds

The Debt Service Fund is a designated financial mechanism used to account for and service the City's long-term debt, including instruments such as bonds. This fund is vital for the City's financial management, as it aggregates resources from various income streams, including property taxes and transfers from other municipal funds. By ensuring that sufficient resources are available, the Debt Service Fund facilitates the punctual payment of both principal and interest obligations, thereby upholding the City's creditworthiness and demonstrating prudent fiscal administration to stakeholders.

Fund Number	Fund Name	Unaudited Beginning Balance	Revenues and Transfers In		Expenditures and Transfers Out		Net Activities	Unaudited Ending Balance	Revenue Estimate	Expenditure Budget
		7/1/25	9/30/25	% Collected	9/30/25	% Used		9/30/25		
672	2003B DEBT SERVICE PFA	-	-	0%	-	0%	-	-	561,212	561,212
673	2009 DEBT SERVICE PFA	-	-	0%	-	0%	-	-	906,578	906,578
388	EQUIPMENT LEASE	-	245,079	100%	245,079	100%	-	-	245,079	245,079
		<u>-</u>	<u>245,079</u>	<u>14%</u>	<u>245,079</u>	<u>14%</u>	<u>-</u>	<u>-</u>	<u>1,712,869</u>	<u>1,712,869</u>



FY 25-26 Year to Date (YTD) Fund Balance Report - All Funds Through September 30, 2025

Capital Projects Funds

The Capital Projects Fund is an essential financial vehicle dedicated to the acquisition, construction, and major improvements of a City's long-term assets, which encompass critical infrastructure and public facilities. This fund operates independently from the City's operating budget, ensuring that resources are specifically allocated for significant projects. It is financed through various revenue sources, including bond proceeds, grants, and taxes, which contribute to a robust funding base. The Capital Projects Fund is instrumental in advancing key initiatives, such as the development of essential roadways, efficient sewer systems, inviting parks, and vital public buildings, all of which play a crucial role in enhancing the community's quality of life.

Fund Number	Fund Name	Unaudited Beginning Balance	Revenues and Transfers In	% Collected	Expenditures and Transfers Out	% Used	Net Activities	Unaudited Ending Balance	Revenue Estimate	Expenditure Budget
		7/1/25	9/30/25		9/30/25		9/30/25	9/30/25		
295	FEDERAL GRANTS	-	-	0%	-	0%	-	-	-	-
296	STATE GRANTS	-	646	0%	646	0%	-	-	190,500	190,500
300	CITY CAPITAL PROJ-SINGLE	2,460,930	2,935,520	100%	206,508	7%	2,729,012	5,189,942	2,923,720	2,923,720
387	WATER QUALITY RET BASIN	358,970	-	0%	1,311	3%	(1,311)	357,659	63,000	49,000
		<u>2,819,900</u>	<u>2,936,166</u>		<u>208,465</u>		<u>2,727,701</u>	<u>5,547,601</u>	<u>3,177,220</u>	<u>3,163,220</u>

Agency Funds

Agency fund accounts are financial instruments utilized by the City to manage assets on behalf of various entities without taking ownership of those assets. In this capacity, the City serves as a fiscal agent, committed to the efficient and responsible administration of funds. Typical examples of agency fund accounts include assessment districts, where properties are specially assessed to finance local public improvements such as roads, sewer lines, and landscaping, which provide direct benefits to those properties. Furthermore, these accounts may be employed for Other Post-Employment Benefits (OPEB), including retiree health benefits.

Fund Number	Fund Name	Unaudited Beginning Balance	Revenues and Transfers In	% Collected	Expenditures and Transfers Out	% Used	Net Activities	Unaudited Ending Balance	Revenue Estimate	Expenditure Budget
		7/1/25	9/30/25		9/30/25		9/30/25	9/30/25		
382	ASSMT DIST 05-01 DEBT SVC	378,812	-	0%	196,310	86%	(196,310)	182,502	229,356	229,356
501	TAYLOR WOODROW MAINT LMOD	78,611	-	0%	-	0%	-	78,611	-	-
511	GASB 45 OPEB LIABILITY	3,091,977	-	0%	13,087	11%	(13,087)	3,078,890	144,000	115,800
		<u>3,549,400</u>	<u>-</u>		<u>209,397</u>		<u>(209,397)</u>	<u>3,340,003</u>	<u>373,356</u>	<u>345,156</u>

Private Purpose Trust Funds

A private purpose trust fund for a successor redevelopment agency serves as a dedicated accounting and financial reporting mechanism for cities or counties managing the assets and liabilities of a dissolved agency. Its primary goal is to responsibly wind down the former agency's operations by fulfilling enforceable obligations as mandated by state law.

Fund Number	Fund Name	Unaudited Beginning Balance	Revenues and Transfers In	% Collected	Expenditures and Transfers Out	% Used	Net Activities	Unaudited Ending Balance	Revenue Estimate	Expenditure Budget
		7/1/25	9/30/25		9/30/25		9/30/25	9/30/25		
620	SUCCESSOR AGENCY	7,291,968	-	0%	-	0%	-	7,291,968	9,758,380	9,758,380