



## FY 22-23 MIDYEAR BUDGET REVIEW NON-GENERAL FUND SUMMARY

### 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	FY 21-22	FY 22-23	FY 22-23	FY 22-23	FY 22-23	FY 22-23
		Beginning Available Balance Audited Results	Revenue Estimate As Adopted	Appropriations As Adopted	Midyear Request	Net Activities As adjusted	Ending Available Balance As adjusted
101	ASSET FORFEITURE	69,395	33,000	45,000	50,000	(62,000)	7,395
201	AB 3229 COPS Program	18,011	150,000	150,000		-	18,011
220	CITYWIDE L&L DIST 83-2	(282,558)	2,107,899	2,079,326	7,000	21,573	(260,985)
221	VICTORIA BY THE BAY L&L DIST 2002-1	(319,153)	482,897	584,542	1,000	(102,645)	(421,798)
222	HERCULES VILLAGE L&L DIST 2002-2	178,036	166,305	206,619		(40,314)	137,722
223	BAYWOOD ASSESS 04-1 L&L DIST 2004-1	53,278	157,261	148,033		9,228	62,506
224	BAYSIDE ASSESS DIST L&L DIST 2005-1	140,352	149,231	132,686		16,545	156,897
225	ARTERIAL ROADWAYS	574,312	314,000	333,123		(19,123)	555,189
231	STORMWATER ASSESSMENT	(212,953)	376,000	374,577	2,000	(577)	(213,530)
VARIOUS	DEVELOPMENT IMPACT FEES	1,696,035		60,000		(60,000)	1,636,035
VARIOUS	DEVELOPMENT SERVICES	237,830				-	237,830
VARIOUS	CAPITAL PROJECTS	1,998,781				-	1,998,781
262	STATE GAS TAX FUND	476,487	1,434,597	1,760,817	9,000	(335,220)	141,267
263	MEASURE "C" STREET FUND	42,356	450,000	593,805	7,000	(150,805)	(108,449)
291	SOLID WASTE AND RECYCLING	821,785	178,000	236,881		(58,881)	762,904
521	REGIONAL WATER QUALITY	51,144				-	51,144
266	BART (PARK & RIDE)	275,689	45,000	17,000		28,000	303,689
		<u>5,818,827</u>	<u>6,044,190</u>	<u>6,722,409</u>	<u>76,000</u>	<u>(754,219)</u>	<u>5,064,608</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 Num	Fund Name	FY 21-22	FY 22-23	FY 22-23	FY 22-23	FY 22-23	FY 22-23
		Beginning Available Balance Audited Results	Revenue Estimate As Adopted	Appropriations As Adopted	Midyear Request	Net Activities As adjusted	Ending Available Balance As adjusted
420	WASTEWATER	7,647,028	6,053,000	7,417,750	24,000	(1,388,750)	6,258,278



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### Internal Service Funds

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

		FY 21-22	FY 22-23	FY 22-23	FY 22-23		
		Beginning Available Balance	Revenue Estimate	Appropriations	Midyear Request	Net Activities	Ending Available Balance
Fund Num	Fund Name	Audited Results	As Adopted	As Adopted		As adjusted	As adjusted
450	VEHICLE REPLACEMENT FUND	645,987	148,300	276,000		(127,700)	518,287
460	IT OPERATING FUND	381,649	1,271,986	1,271,686	4,000	(3,700)	377,949
470	FACILITY MAINTENANCE FUND	344,730	787,000	787,192	13,000	(13,192)	331,538
480	IT EQUIPMENT REPLACEMENT FUND	416,031				-	416,031
490	FACILITY REPLACEMENT FUND	368,298		25,000		(25,000)	343,298
		<u>2,156,694</u>	<u>2,207,286</u>	<u>2,359,878</u>	<u>17,000</u>	<u>(169,592)</u>	<u>1,987,102</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

		FY 21-22	FY 22-23	FY 22-23	FY 22-23		
		Beginning Available Balance	Revenue Estimate	Appropriations	Midyear Request	Net Activities	Ending Available Balance
Fund Num	Fund Name	Audited Results	As Adopted	As Adopted		As adjusted	As adjusted
672	2003B DEBT SERVICE PFA	157,066	355,934	513,000		(157,066)	-
673	2009 DEBT SERVICE PFA	-	908,000	908,000		-	-
383	SUNTRUST LEASE	-	103,000	103,000		-	-
388	EQUIPMENT LEASE	-	227,000	227,000		-	-
		<u>157,066</u>	<u>1,593,934</u>	<u>1,751,000</u>	<u>-</u>	<u>(157,066)</u>	<u>-</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.

		FY 21-22	FY 22-23	FY 22-23	FY 22-23		
		Beginning Available Balance	Revenue Estimate	Appropriations	Midyear Request	Net Activities	Ending Available Balance
Fund Num	Fund Name	Audited Results	As Adopted	As Adopted		As adjusted	As adjusted
295	STREET CIP GRANTS	-	492,000	492,000		-	-
300	CITY CAPITAL PROJ-SINGLE	804,329	247,000	247,000		-	804,329
301	ENERGY CONSERVATION PROJECT	-				-	-
340	GRANT FUND / STIP / RIP	-	360,000	360,000		-	-
387	WATER QUALITY RET BASIN	179,222				-	179,222
		<u>983,551</u>	<u>1,099,000</u>	<u>1,099,000</u>	<u>-</u>	<u>-</u>	<u>983,551</u>



## FY 22-23 MIDYEAR BUDGET REVIEW NON-GENERAL FUND SUMMARY

### 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.

		FY 21-22	FY 22-23	FY 22-23	FY 22-23		
		Beginning Available Balance Audited Results	Revenue Estimate As Adopted	Appropriations As Adopted	Midyear Request	Net Activities As adjusted	Ending Available Balance As adjusted
382	ASSMT DIST 05-01 DEBT SVC	415,829	232,910	232,910		-	415,829
501	TAYLOR WOODROW MAINT LMOD	70,251				-	70,251
511	GASB 45 OPEB LIABILITY	2,629,051	118,000	102,000		16,000	2,645,051
		<u>3,115,131</u>	<u>350,910</u>	<u>334,910</u>	<u>-</u>	<u>16,000</u>	<u>3,131,131</u>

### Private Purpose Trust Funds

A Fiduciary fund type used by the City to report trust arrangement under which principal and income benefit other governments. This fund report the activities of the Hercules Redevelopment Successor Agency. The sole purpose of this fund is to retire debt of the former redevelopment agency.

		FY 21-22	FY 22-23	FY 22-23	FY 22-23		
		Beginning Available Balance Audited Results	Revenue Estimate As Adopted	Appropriations As Adopted	Midyear Request	Net Activities As adjusted	Ending Available Balance As adjusted
620	SUCCESSOR AGENCY	-	16,935,736	16,935,736		-	-
<b>Total</b>		<u>19,878,297</u>	<u>34,284,056</u>	<u>36,620,683</u>	<u>117,000</u>	<u>(2,453,627)</u>	<u>17,424,670</u>