FUND BALANCES OVERVIEW

Operating and Capital Budget for FY 2011-12
Adopted by City Council June 30, 2011

Fund balance projections – all City funds
Revenue summary tables and detail – all City funds
Expenditure summary tables – all City funds
Interfund transfers-in and transfer-out
Employee positions – all City departments

FUND BALANCES OVERVIEW

Fund balance represents resources available to meet current and future obligations. They are necessary to provide liquidity throughout the year when the timing of receipt of revenues does not coincide with the level of expenditures, to provide a bridge between good and bad economic times, to avoid sudden changes in the organization's service level due to unforeseen poor fiscal conditions, and to have resources available to address unplanned, catastrophic events that affect the health, safety and vitality of the community.

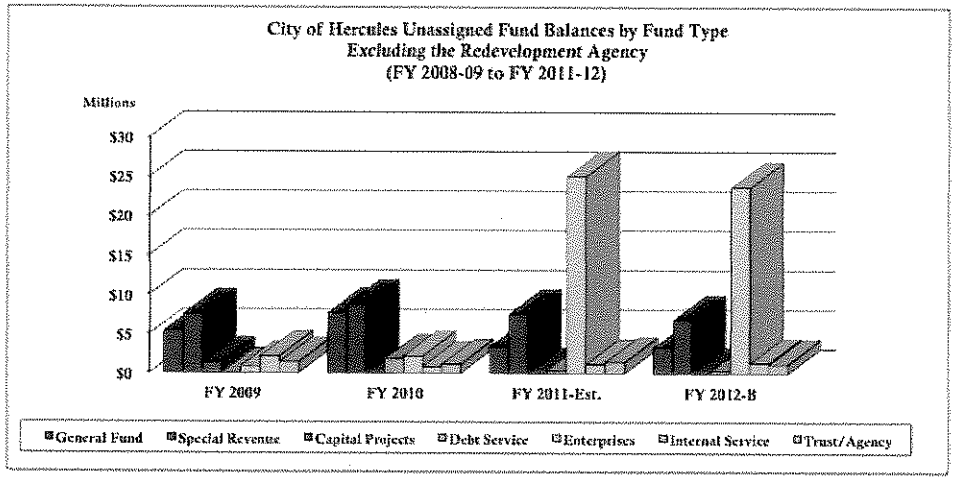
For governmental funds, total fund balance is calculated as total assets less total liabilities and restricted reserves. Enterprise and internal service funds follow private sector accounting standards. Rather than fund balance, these business-type entities have "net assets" but it is also calculated as total assets less total liabilities.

With the recent implementation of an accounting change regarding governmental funds equity (i.e. GASB Statement No. 54), both governmental and enterprise funds now divide their fund balances and net assets into two categories. Amounts in the fund balance are either restricted or unrestricted. GASB No. 54 allows governments to have one more classification level in that the unrestricted fund balance can be "assigned" by the city's chief executive or the City Council without requiring an additional external legal authority. What remains after the restrictions and assignments is what is called "unassigned" fund balance.

The City will be implementing GASB No. 54 "The New Fund Balance" as part of the FY 2010-11 independent financial audit. In the spirit of compliance and for consistency, this budget document will use the new GASB 54 terminology and definitions in referencing fund balance. Generally speaking, since the City Council has not officially "assigned" any fund balances thusfar, all residual total fund balances after legally restrictions fall into the category of "unassigned".

Combined Fund Balances and Financial Performance

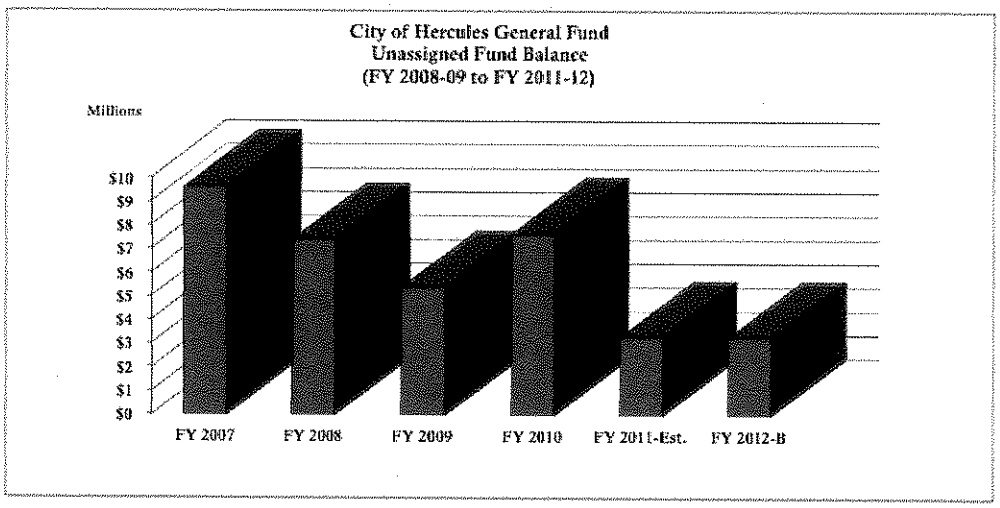
The graph below shows the actual and estimated unassigned fund balances of all the City funds, with the exception of the Redevelopment Agency shown separately, organized by the type of fund.



The graph illustrates the financial activities of the enterprise funds in FY 2010-11. The spike in the enterprise bar graph represents the additional unrestricted resources made available in the Wastewater Utility as a result of the Council adopted $9.7 million swap of prior RDA intrafund loan obligations for the land the RDA owned. Unlike governmental funds, enterprise funds' full accrual accounting basis requires that land be recorded as an asset. Although acceptance of the land as a trade for the prior RDA loan obligation was an even trade, the prior loan obligation was previously also reflected as a reserve against net assets due to the fact those receivables were not considered resources available to be spent in the Wastewater Fund.

Financial reporting requirements of enterprise funds also require that debt financial activities be reflected within their fund, rather than separately reported in governmental funds. The amounts in the enterprise funds also include an estimate of the amount of unspent bond proceeds, after required reserves, issued by the Wastewater and HMU utilities in mid-2010. At June 30, 2012 the estimated amount of available resources in the Wastewater bond fund is $6.7 million and the sum in the HMU is $5.7 million. These estimated unspent bond proceeds are available for future capital construction projects. There is a projected deficit unrestricted net asset level in the HMU operating fund of $778,000.

Aside from the HMU operating deficit, overall the city fund balances reflect a positive financial standing. The General Fund unassigned fund balance is relatively low even with the significant reductions made as part of the FY 2011-12 budget process.



The chart illustrates the historic financial performance of the General Fund since FY 2006-07. The FY 2011-12 General Fund unassigned fund balance is estimated to be $3.28 million at June 30, 2012. This $3.28 million is a 66% decline over the six-year period from its high in FY 2006-07. The estimated $3.28 million General Fund unassigned fund balance represents over 2.5 months worth of total revenues and transfers-in of $15.1 million, or 22%. The minimum unassigned fund balance for a General Fund, recommended by the Government Finance Officers Association (GFOA), is at least 2 months, or 17%.

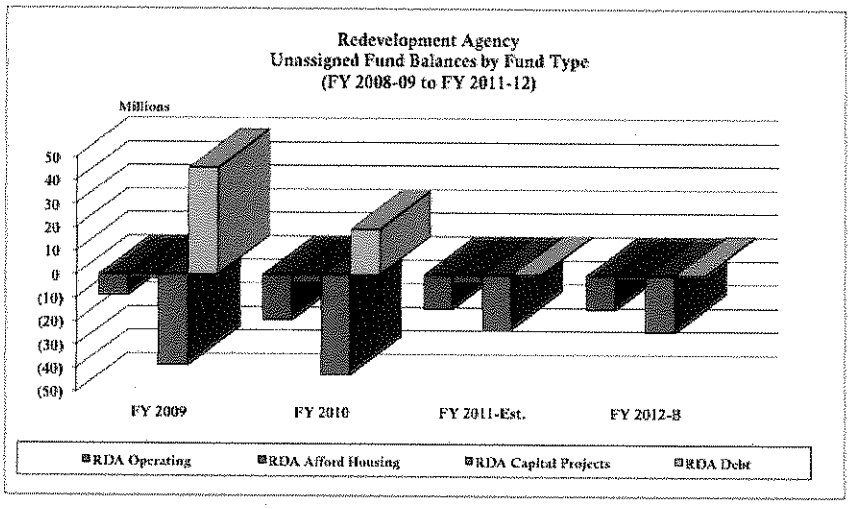
The $3.28 million estimate does not include adjustments to exclude significant one-time transactions, such as the Yellow Freight property asset sale of $1.4 million, the transfer-in of resources from the Fiscal Neutrality Reserve Fund of $1.26 million or the funding support to the RDA Operating Fund of $1.855 million. Adjusting for these major one-time transactions results in a calculation that reflects the actual on-going operating deficit of the fund. Adjusting for the items

above, the unassigned fund balance is calculated to be $2.47 million compared with base operating revenues of $12.45 million, amounting to exactly 2 months worth of total revenues.

Although meeting the minimum GFOA recommended level, the current General Fund unassigned reserve is relatively low and is an area for focus. A higher unassigned fund balance level is recommended given the structural deficit, the reliance of 46% of the City's total adjusted General Fund revenues coming from tax revenue sources, the unpredictability of funding decisions by the State of California impacting these tax collections, and the likely continued recessionary economy.

Lighting and landscape district unassigned fund balances continue to be sufficient to meet unanticipated needs, although the Baywood L&L will require further operating cost reductions in the future in order to match its expenditures with projected revenue. Adequate balances remain in the City's street/funds maintenance and repair funds to fund unexpected road projects.

Unassigned fund balances in the City's development impact funds are reflected as zero amounts due to the fact that the Government Code 66000 requires that all these balances be restricted for specific capital projects related to new development. Further, fund balances in the internal service funds are appropriate to meet unexpected events or to fund future initiatives for investing in the City's information technology needs and equipment.



Redevelopment Agency Financial Performance

The financial position of the Redevelopment Agency is an area of considerable concern to the City Council and the community. The graph illustrates the negative unassigned fund balance projections for the RDA's general operating fund, affordable housing fund, capital projects funds and debt funds. It is common for redevelopment agencies to reflect negative equity positions under the modified accrual basis of accounting due to a number of assets typically owned by RDAs are not reflected as assets and because RDAs have often borrowed from General Funds at the beginning of their formation to establish outstanding indebtedness levels to match property tax increment assessments. These actions were undertaken under the assumption fundamental to tax increment development financing that capital infrastructure investments made in the community will in future years result in higher levels of revenue generation in the general tax base of the community with the provision of higher quality facilities and an improved business environment.

Recent actions by the state have negatively impacted the legal standing of redevelopment agencies as a going concern. They have also required large payments be made by redevelopment agencies of

which were entirely unplanned and not part of their financial projection models. For example, the City of Hercules has been required to make a total of $6.2 million in SERAF payments over the past two years, neither of which were planned. Because the City was not in a financial position to outlay this level of cash from its RDA operations, these payments were withheld although the liability for these amounts is reflected in the RDA financial statements. Additionally, further state actions being disputed in the courts have required RDAs from across the state to pay amounts in the budget year in order to continue as entities. The amount assigned to Hercules is $1.5 million, which is not included in this FY 2011-12 budget due to the State's late notice of the requirement.

At the same time as the state is requiring additional unplanned payments from RDAs, RDAs are also experiencing dramatic changes in their underlying economic assumptions. Since FY 2006-07, the Hercules Redevelopment Agency has seen a progressive decline in the level of property tax increment revenue. The loss amounts to a total $3.7 million in this revenue stream, from $13 million in FY 2007-08 to an estimated $9.3 million in FY 2011-12. These declines are due to falling residential and commercial property values across the country, especially in California.

Senior management staff and the City Council are analyzing ways to address the deficit position of the Redevelopment Agency and discussions will be ongoing through this fiscal year.

CITY OF HERCULES, CALIFORNIA
FY 2011-12 BUDGET PLAN
UNASSIGNED/UNRESTRICTED FUND BALANCE BY FUND (FY 2008-09 THRU FY 2011-12)

FUND	FY 2008-09 ACTUALS	FY 2009-10 ACTUALS	% Change	FY 2010-11 BUDGET	FY 2010-11 ESTIMATE	% Change	FY 2011-12 BUDGET	% Change	% of Total Budget
GENERAL FUND									
GENERAL FUND UNASSIGNED FUND BALANCE	5,384,343	7,620,386	41.5%	13,837,640	3,279,862	-57.0%	3,279,862	0.0%	-85.7%
SPECIAL REVENUE FUNDS									
FISCAL NEUTRALITY RESERVE FUND (401)	2,099,737	2,097,844	-0.1%	2,097,844	2,097,844	0.0%	874,732	-58.3%	-22.8%
L&L - CITYWIDE DISTR 83-2 FUND (220)	14,525	120,652	730.7%	222,711	308,000	155.3%	363,332	18.0%	-9.5%
L&L - VICTORIA BY THE BAY FUND (221)	392,357	344,482	-12.2%	283,816	294,115	-14.6%	228,220	-22.4%	-6.0%
L&L - HERCULES VILLAGE FUND (222)	260,998	262,804	0.7%	223,136	255,339	-2.8%	245,427	-3.9%	-6.4%
L&L - BAYWOOD FUND (223)	118,268	77,594	-34.4%	23,671	36,373	-53.1%	29,249	-19.6%	-0.8%
L&L - BAYSIDE FUND (224)	345	(44,738)	-13067.5%	(108,690)	(68,784)	53.7%	(36,018)	-47.6%	0.9%
STORMWATER FUND (231)	88,275	13,486	-84.7%	(38,956)	1,384	-89.7%	32,895	2276.8%	-0.9%
COMMUNITY DEVELOPMENT FUND (242)	461,855	546,100	18.2%	483,221	355,021	-35.0%	310,021	-12.7%	-8.1%
DEVELOPMENT FEE FUND (243)	2,272,736	2,371,098	4.3%	1,831,098	1,786,098	-24.7%	1,801,098	0.8%	-47.0%
GAS TAX (STATE) STREET AND ROAD FUND (262)	1,141,363	1,699,270	48.9%	1,657,415	1,709,378	0.6%	1,913,083	11.9%	-50.0%
MEASURE C/J STREET/ROAD FUND (263)	558,815	1,165,197	108.5%	968,697	665,697	-42.9%	938,344	41.0%	-24.5%
ROAD PROJECTS SB 1266 FUND (265)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
SOLID WASTE/RECYCLING AB 939 FUND (291)	11,456	14,389	25.6%	21,889	21,889	52.1%	29,389	34.3%	-0.8%
STATE COPS AB 3229 POLICE GRANT FUND (201)	3,670	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
GRANTS - CITYWIDE FUND (295)	58,514	56,200	-4.0%	56,200	41,200	-26.7%	41,200	0.0%	-1.1%
SPECIAL REVENUE FUND UNASSIGNED FUND BALANCE	$7,482,914	$8,724,378	16.6%	$7,722,052	$7,503,554	-14.0%	$6,770,972	-9.8%	-176.9%
CAPITAL PROJECT FUNDS									
GENERAL PUBLIC FACILITIES DIF FUND (241)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
POLICE PUBLIC FACILITIES DIF FUND (244)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
FIRE PUBLIC FACILITIES DIF FUND (246)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
PARKS & REC PUBLIC FACILITIES DIF FUND (247)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
TRAFFIC PUBLIC FACILITIES DIF FUND (261)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
STMP (STMP) PASS-THRU FEE FUND (264)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
REGIONAL AIR QUAL PASS-THRU FEE FUND (521)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
CITY CAPITAL PROJECTS (SINGLE) FUND (301)	124,790	0	-100.0%	(3,244)	31,283	0.0%	31,283	0.0%	-0.8%
CITY CAPITAL PROJECTS (MULTI) FUND (310/311)	1,264,438	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
CAPITAL PROJECTS UNASSIGNED FUND BALANCE	$1,389,228	$0	-100.0%	($3,244)	$31,283	0.0%	$31,283	0.0%	-0.8%
DEBT SERVICE FUNDS									
CITY PAC ENERGY EFFNCY LEASE FUND (383)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
2003A SERIES LEASE REV BONDS DEBT FUND (671)	0	0	0.0%	79,256	1,492	0.0%	1,492	0.0%	0.0%
2003B SERIES LEASE REV BONDS DEBT FUND (672)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
2009 SERIES LEASE REV BONDS DEBT FUND (673)	0	1,781,030	0.0%	345,553	345,553	-80.6%	345,553	0.0%	-9.0%
DEBT SERVICE UNASSIGNED FUND BALANCE	$0	$1,781,030	0.0%	$424,809	$347,045	-80.5%	$347,045	0.0%	-9.1%
REDEVLOPMENT AGENCY									
REDEVELOPMENT OPERATING FUND (601)	255,741	(8,104,391)	-3269.0%	(18,572,454)	(13,614,970)	68.0%	(13,614,970)	0.0%	355.6%
RDA REPAYMENT TO CITY (613)	(9,251,967)	(10,183,545)	10.1%	(10,183,545)	0	-100.0%	0	0.0%	0.0%
RDA OWNER PARTICIPATION AGREEMENTS (614)	(27,136)	(1,084,353)	3896.0%	(968,816)	(976,816)	-9.9%	(976,816)	0.0%	25.5%
RDA AFFORDABLE HOUSING FUND (640)	(1,783,369)	(3,672,219)	105.9%	(4,246,381)	(3,741,759)	1.9%	(2,018,613)	-46.1%	52.7%
RDA CAPITAL PROJECTS (SINGLE) FUND (630/632)	(34,631,877)	(37,199,111)	7.4%	(34,333,879)	(20,487,811)	-44.9%	(20,487,811)	0.0%	535.2%
RDA CAPITAL PROJECTS (MULTI) FUND (631)	(4,096,347)	(5,569,067)	36.0%	2,886	(2,493,330)	-55.2%	(3,593,330)	44.1%	93.9%
RDA 2005 SERIES TAX ALLOC BNDS DEBT FUND (615)	2,589,370	468	-100.0%	468	468	0.0%	468	0.0%	0.0%
RDA 2007A SERIES TAX ALLOC BNDS DEBT FUND (619)	19,232,158	10,865,225	-43.5%	(6,800,707)	(1,719,463)	-115.8%	(1,634,463)	-4.9%	42.7%
RDA HOUSING 2007A TAX ALLOC BNDS DEBT FUND (6	11,302,531	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA HOUSING 2007B TAX ALLOC BNDS DEBT FUND (6	12,218,904	8,345,085	-31.7%	2,823,989	1,896,241	-77.3%	1,901,241	0.3%	-49.7%
REDEVELOPMENT AGENCY UNASSIGNED FUND BALANC	($4,191,993)	($46,601,908)	1011.7%	($72,278,439)	($41,137,440)	-11.7%	($40,424,294)	-1.7%	1056.0%
ENTERPRISE FUNDS									
HERCULES WASTEWATER UTILITY ENTERP FUND (42	260,301	2,258,260	767.6%	2,310,942	12,328,317	445.9%	12,731,351	3.3%	-332.6%
2010 PFA WASTEWATER UTILITY REVENUE BONDS (67	0	0	0.0%	(250,000)	7,130,183	0.0%	6,730,183	-5.6%	-175.8%
HERCULES MUNI UTILITY (HMU) ELECTRIC FUND (43	613,706	(140,114)	-122.8%	188,519	(101,676)	-27.4%	(1,502,172)	1377.4%	39.2%
2010 PFA ELECTRIC UTILITY REVENUE BONDS (674)	0	59,051	0.0%	1,200,000	1,140,038	1830.6%	1,143,038	0.3%	-29.9%
2010 PFA ELECTRIC SUB-STATION UTY REV BONDS (67	0	0	0.0%	0	4,575,469	0.0%	4,575,869	0.0%	-119.5%
ENTERPRISE UNRESTRICTED FUND BALANCE	$874,007	$2,177,197	149.1%	$3,449,461	$25,072,331	1051.6%	$23,678,268	-5.6%	-618.5%
INTERNAL SERVICE FUNDS									
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (4	1,582,801	1,652,567	4.4%	642,935	644,369	-61.0%	645,399	0.2%	-16.9%
EQUIP REPLCT / INFO TECH FUND (460)	152,038	547,948	260.4%	693,875	374,257	-31.7%	441,514	18.0%	-11.5%
FACILITY MAINTE INTERNAL SERVICE FUND (470)	(12,981)	(8,215)	-36.7%	4,464	(38,728)	371.4%	25,867	-166.8%	-0.7%
RETIREE HEALTH-OTHER EMPLOYMENT BENEFITS (O	436,781	652,980	49.5%	874,937	171,376	-73.8%	181,376	5.8%	-4.7%
INTERNAL SERVICE FUNDS UNRESTRICTED FUND BALAN	$2,158,639	$853,563	-60.5%	$1,868,114	$1,151,274	34.9%	$1,294,156	12.4%	-33.8%
TRUST AND AGENCY FUNDS									
ASSESS DISTRICT 1991-01 DEBT FUND (380)	103,813	165,172	59.1%	2,400	161,772	-2.1%	161,772	0.0%	-4.2%
ASSESS DISTRICT 2001-01 DEBT FUND (381)	688,629	719,951	4.5%	719,951	715,651	-0.6%	716,651	0.1%	-18.7%
ASSESS DISTRICT 2005-01 DEBT FUND (382)	614,185	212,775	-65.4%	214,275	209,275	-1.6%	210,275	0.5%	-5.5%
TAYLOR WOODROW MAINT LMOD TRUST FUND (501)	60,997	63,637	4.3%	65,437	65,437	2.8%	66,437	1.5%	-1.7%
HERCULES COMM LIBRARY TRUST FUND (531)	5,974	5,035	-15.7%	5,135	10,135	101.3%	15,235	50.3%	-0.4%
HERCULES/PINOLE WWTP TRUST FUND (535)	(52,874)	(863)	-98.4%	(863)	274,137	-31865.6%	24,137	-91.2%	-0.6%
TRUST & AGENCY UNRESTRICTED FUND BALANCE	$1,420,724	$1,165,707	-17.9%	$1,006,335	$1,436,407	23.2%	$1,194,507	-16.8%	-31.2%
TOTAL UNASSIGNED/UNRESTRICTED FUND BALANCE BY FU	**14,517,862**	**(24,279,647)**	**-267.2%**	**(43,973,272)**	**(2,315,684)**	**-90.5%**	**(3,828,201)**	**65.3%**	**100%**

CITY OF HERCULES, CALIFORNIA
FY 2011-12 BUDGET PLAN
FUND FINANCIAL PERFORMANCE AND FUND BALANCES

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
100 - GENERAL FUND						
	BEG. FUND BALANCE	**$ 26,721,682**	**$ 25,077,621**	**$ 28,868,156**	**$ 28,868,156**	**$ 13,733,067**
	REVENUES	14,738,289	16,422,677	22,987,304	11,812,307	13,734,996
	TRANSFERS IN/ SOURCES	1,048,070	7,925,440	8,501,368	1,317,500	1,380,612
	TOTAL REVENUES & SOURCES	**15,786,359**	**24,348,117**	**31,488,672**	**13,129,807**	**15,115,608**
	OPERATING EXPENDITURES	17,058,960	20,467,147	18,391,441	17,865,351	13,044,544
	TRANSFERS OUT/ USES	371,460	348,422	7,490,997	216,000	2,071,064
	TOTAL EXPENDITURES & USES	**17,430,420**	**20,815,569**	**25,882,438**	**18,081,351**	**15,115,608**
	PRIOR YR/ OTHER BAL SHT ADJS	-	257,987	-	-	-
(a)	**SPECIAL ITEM (SWAP BLDG/ADVANCES TO RDA)**		-	-	**(10,183,545)**	-
	ENDING FUND BALANCE	**$ 25,077,621**	**$ 28,868,156**	**$ 34,474,390**	**$ 13,733,067**	**$ 13,733,067**
	RESERVED FUND BALANCE	19,693,278	21,247,770	20,636,750	10,453,205	10,453,205
	UNASSIGNED FUND BALANCE	5,384,343	7,620,386	13,837,640	3,279,862	3,279,862

(a) FY 2010-11 Special Item on CAFR - Elimination of RDA loan obligations due by performing a trade for land/properties. Land values are reporting of the government-wide financial statements, not the fund financial statements per GASB Statement No. 34.

401 - FISCAL NEUTRALITY RESERVE FUND						
	BEG. FUND BALANCE	**$ 2,478,440**	**$ 2,099,737**	**$ 2,097,844**	**$ 2,097,844**	**$ 2,097,844**
	REVENUES	132,461	71,276	80,000	50,000	40,000
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**132,461**	**71,276**	**80,000**	**50,000**	**40,000**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	511,164	73,169	80,000	50,000	1,263,112
	TOTAL EXPENDITURES & USES	**511,164**	**73,169**	**80,000**	**50,000**	**1,263,112**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 2,099,737**	**$ 2,097,844**	**$ 2,097,844**	**$ 2,097,844**	**$ 874,732**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	2,099,737	2,097,844	2,097,844	2,097,844	874,732

220 - CITYWIDE L&L DIST 83-2 FUND						
	BEG. FUND BALANCE	**$ 43,260**	**$ 14,735**	**$ 120,652**	**$ 120,652**	**$ 308,000**
	REVENUES	938,810	1,121,385	1,147,827	1,201,864	1,317,096
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**938,810**	**1,121,385**	**1,147,827**	**1,201,864**	**1,317,096**
	EXPENDITURES	967,335	1,015,468	1,045,768	1,014,516	1,261,764
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**967,335**	**1,015,468**	**1,045,768**	**1,014,516**	**1,261,764**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 14,735**	**$ 120,652**	**$ 222,711**	**$ 308,000**	**$ 363,332**

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	RESERVED FUND BALANCE	210	-	-	-	-
	UNASSIGNED FUND BALANCE	14,525	120,652	222,711	308,000	363,332
221 - VICTORIA BY THE BAY L&L DISTRICT FUND						
	BEG. FUND BALANCE	**$ 415,849**	**$ 396,887**	**$ 344,482**	**$ 344,482**	**$ 294,115**
	REVENUES	391,610	411,847	401,289	422,023	331,018
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**391,610**	**411,847**	**401,289**	**422,023**	**331,018**
	EXPENDITURES	410,572	464,252	461,955	472,390	396,913
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**410,572**	**464,252**	**461,955**	**472,390**	**396,913**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 396,887**	**$ 344,482**	**$ 283,816**	**$ 294,115**	**$ 228,220**
	RESERVED FUND BALANCE	4,530	-	-	-	-
	UNASSIGNED FUND BALANCE	392,357	344,482	283,816	294,115	228,220
222 - HERCULES VILLAGE L&L DISTRICT FUND						
	BEG. FUND BALANCE	**$ 265,173**	**$ 265,528**	**$ 264,978**	**$ 264,978**	**$ 255,339**
	REVENUES	142,755	148,027	141,294	148,467	122,074
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**142,755**	**148,027**	**141,294**	**148,467**	**122,074**
	EXPENDITURES	142,396	148,576	183,136	158,106	131,986
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**142,396**	**148,576**	**183,136**	**158,106**	**131,986**
	PRIOR YR/ OTHER BAL SHT ADJS	(4)	(1)	-	-	
	ENDING FUND BALANCE	**$ 265,528**	**$ 264,978**	**$ 223,136**	**$ 255,339**	**$ 245,427**
	RESERVED FUND BALANCE	4,530	2,174	-	-	-
	UNASSIGNED FUND BALANCE	260,998	262,804	223,136	255,339	245,427
223 - BAYWOOD ASSESSMENT 04-01 L&L DISTRICT FUND						
	BEG. FUND BALANCE	**$ 153,316**	**$ 122,798**	**$ 77,594**	**$ 77,594**	**$ 36,373**
	REVENUES	134,429	143,212	143,784	151,266	139,843
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**134,429**	**143,212**	**143,784**	**151,266**	**139,843**
	EXPENDITURES	164,947	188,416	197,707	192,487	146,967
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**164,947**	**188,416**	**197,707**	**192,487**	**146,967**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 122,798**	**$ 77,594**	**$ 23,671**	**$ 36,373**	**$ 29,249**
	RESERVED FUND BALANCE	4,530	-	-	-	-
	UNASSIGNED FUND BALANCE	118,268	77,594	23,671	36,373	29,249
224 - BAYSIDE ASSESSMENT L&L DISTRICT FUND						
	BEG. FUND BALANCE	**$ 47,031**	**$ 4,875**	**$ (44,738)**	**$ (44,738)**	**$ (68,784)**

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	REVENUES	53,206	68,477	104,057	109,387	71,424
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**53,206**	**68,477**	**104,057**	**109,387**	**71,424**
	EXPENDITURES	95,362	118,090	168,009	133,433	38,658
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**95,362**	**118,090**	**168,009**	**133,433**	**38,658**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 4,875**	**$ (44,738)**	**$ (108,690)**	**$ (68,784)**	**$ (36,018)**
	RESERVED FUND BALANCE	4,530	-	-	-	-
	UNASSIGNED FUND BALANCE	345	(44,738)	(108,690)	(68,784)	(36,018)
231 - STORMWATER ASSESSMENT FUND						
	BEG. FUND BALANCE	**$ 149,093**	**$ 88,275**	**$ 13,486**	**$ 13,486**	**$ 1,384**
	REVENUES	325,555	339,241	317,163	317,163	340,000
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**325,555**	**339,241**	**317,163**	**317,163**	**340,000**
	EXPENDITURES	386,373	414,030	369,605	329,265	308,489
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**386,373**	**414,030**	**369,605**	**329,265**	**308,489**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	
	ENDING FUND BALANCE	**$ 88,275**	**$ 13,486**	**$ (38,956)**	**$ 1,384**	**$ 32,895**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	88,275	13,486	(38,956)	1,384	32,895
242 - COMMUNITY DEVELOPMENT FUND						
	BEG. FUND BALANCE	**$ 850,222**	**$ 461,855**	**$ 546,100**	**$ 546,100**	**$ 355,021**
	REVENUES	35,529	184,332	10,000	5,000	5,000
	TRANSFERS IN/ SOURCES	22,231	(9,906)	-	-	-
	TOTAL REVENUES & SOURCES	**57,760**	**174,426**	**10,000**	**5,000**	**5,000**
	EXPENDITURES	11,776	18,574	8,779	8,779	50,000
	TRANSFERS OUT/ USES	358,251	71,607	64,100	187,300	-
	TOTAL EXPENDITURES & USES	**370,027**	**90,181**	**72,879**	**196,079**	**50,000**
	PRIOR YR/ OTHER BAL SHT ADJS	(76,100)	-	-	-	
	ENDING FUND BALANCE	**$ 461,855**	**$ 546,100**	**$ 483,221**	**$ 355,021**	**$ 310,021**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	461,855	546,100	483,221	355,021	310,021
243 - DEVELOPMENT FEE FUND						
	BEG. FUND BALANCE	**$ 2,154,743**	**$ 2,272,736**	**$ 2,371,098**	**$ 2,371,098**	**$ 1,786,098**
	REVENUES	117,993	98,362	60,000	15,000	15,000
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**117,993**	**98,362**	**60,000**	**15,000**	**15,000**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	-	-	600,000	600,000	-

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	TOTAL EXPENDITURES & USES	-	-	**600,000**	**600,000**	-
	PRIOR YR/ OTHER BAL SHT ADJS		-	-	-	-
	ENDING FUND BALANCE	**$ 2,272,736**	**$ 2,371,098**	**$ 1,831,098**	**$ 1,786,098**	**$ 1,801,098**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	2,272,736	2,371,098	1,831,098	1,786,098	1,801,098
262 - GAS TAX (STATE) STREET AND ROAD MAINTENANCE FUND						
	BEG. FUND BALANCE	**$ 417,625**	**$ 1,141,363**	**$ 1,699,270**	**$ 1,699,270**	**$ 1,709,378**
	REVENUES	639,405	677,635	440,500	579,500	685,634
	TRANSFERS IN/ SOURCES	341,000	607,488	67,000	-	67,000
	TOTAL REVENUES & SOURCES	**980,405**	**1,285,123**	**507,500**	**579,500**	**752,634**
	EXPENDITURES	103,866	617,216	349,355	369,392	548,929
	TRANSFERS OUT/ USES	152,801	110,000	200,000	200,000	-
	TOTAL EXPENDITURES & USES	**256,667**	**727,216**	**549,355**	**569,392**	**548,929**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 1,141,363**	**$ 1,699,270**	**$ 1,657,415**	**$ 1,709,378**	**$ 1,913,083**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	1,141,363	1,699,270	1,657,415	1,709,378	1,913,083
263 - MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND						
	BEG. FUND BALANCE	**$ 713,402**	**$ 558,815**	**$ 1,165,197**	**$ 1,165,197**	**$ 665,697**
	REVENUES	1,140,278	624,361	310,000	11,000	590,000
	TRANSFERS IN/ SOURCES	-	183,326	-	-	-
	TOTAL REVENUES & SOURCES	**1,140,278**	**807,687**	**310,000**	**11,000**	**590,000**
	EXPENDITURES	108,458	121,305	306,500	310,500	317,353
	TRANSFERS OUT/ USES	1,186,407	80,000	200,000	200,000	-
	TOTAL EXPENDITURES & USES	**1,294,865**	**201,305**	**506,500**	**510,500**	**317,353**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 558,815**	**$ 1,165,197**	**$ 968,697**	**$ 665,697**	**$ 938,344**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	558,815	1,165,197	968,697	665,697	938,344
291 - SOLID WASTE/RECYCLING AB 939 FUND						
	BEG. FUND BALANCE	**$ 10,001**	**$ 11,456**	**$ 14,389**	**$ 14,389**	**$ 21,889**
	REVENUES	3,485	2,933	2,500	2,500	2,500
	TRANSFERS IN/ SOURCES	6,289	-	5,000	5,000	5,000
	TOTAL REVENUES & SOURCES	**9,774**	**2,933**	**7,500**	**7,500**	**7,500**
	EXPENDITURES	8,319	-	-	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**8,319**	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 11,456**	**$ 14,389**	**$ 21,889**	**$ 21,889**	**$ 29,389**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	11,456	14,389	21,889	21,889	29,389

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
201 - STATE COPS A.B. 3229 POLICE GRANT FUND						
	BEG. FUND BALANCE	$ -	$ **3,670**	$ -	$ -	$ -
	REVENUES	100,000	100,000	100,000	100,000	100,000
	TRANSFERS IN/ SOURCES	3,670	(3,670)	-	-	-
	TOTAL REVENUES & SOURCES	**103,670**	**96,330**	**100,000**	**100,000**	**100,000**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	100,000	100,000	100,000	100,000	100,000
	TOTAL EXPENDITURES & USES	**100,000**	**100,000**	**100,000**	**100,000**	**100,000**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	$ **3,670**	$ -	$ -	$ -	$ -
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	3,670	-	-	-	-
295 - GRANTS - CITYWIDE FUND						
	BEG. FUND BALANCE	$ **258,899**	$ **58,514**	$ **56,200**	$ **56,200**	$ **41,200**
	REVENUES	4,565,680	1,621,403	17,720,130	378,130	15,901,880
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**4,565,680**	**1,621,403**	**17,720,130**	**378,130**	**15,901,880**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	4,766,065	1,623,717	17,720,130	393,130	15,901,880
	TOTAL EXPENDITURES & USES	**4,766,065**	**1,623,717**	**17,720,130**	**393,130**	**15,901,880**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	$ **58,514**	$ **56,200**	$ **56,200**	$ **41,200**	$ **41,200**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	58,514	56,200	56,200	41,200	41,200
241 - DIF - GEN PUBLIC FACILITIES FUND						
	BEG. FUND BALANCE	$ **1,030,897**	$ **850,755**	$ **1,082,157**	$ **1,082,157**	$ **903,658**
	REVENUES	52,723	231,402	41,735	12,000	18,625
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**52,723**	**231,402**	**41,735**	**12,000**	**18,625**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	232,864	-	-	190,499	-
	TOTAL EXPENDITURES & USES	**232,864**	-	-	**190,499**	-
	PRIOR YR/ OTHER BAL SHT ADJS	(1)	-	-	-	-
	ENDING FUND BALANCE	$ **850,755**	$ **1,082,157**	$ **1,123,892**	$ **903,658**	$ **922,283**
	RESERVED FUND BALANCE	850,755	1,082,157	1,123,892	903,658	922,283
	UNASSIGNED FUND BALANCE	-	-	-	-	-
244 - DIF - POLICE FACILTIES FUND						
	BEG. FUND BALANCE	$ **344,500**	$ **130,992**	$ **131,117**	$ **131,117**	$ **48,850**
	REVENUES	15,979	90,454	11,500	2,000	4,825
	TRANSFERS IN/ SOURCES	-	-	-	-	-

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	TOTAL REVENUES & SOURCES	**15,979**	**90,454**	**11,500**	**2,000**	**4,825**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	229,487	90,329	-	84,267	-
	TOTAL EXPENDITURES & USES	**229,487**	**90,329**	**-**	**84,267**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS		-	-	-	-
	ENDING FUND BALANCE	**$ 130,992**	**$ 131,117**	**$ 142,617**	**$ 48,850**	**$ 53,675**
	RESERVED FUND BALANCE	130,992	131,117	142,617	48,850	53,675
	UNASSIGNED FUND BALANCE	-	-	-	-	-
246 - DIF - FIRE FACILTIES FUND						
	BEG. FUND BALANCE	**$ 449**	**$ (31)**	**$ -**	**$ -**	**$ 1,000**
	REVENUES	54	83,279	20,655	1,000	8,040
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**54**	**83,279**	**20,655**	**1,000**	**8,040**
	EXPENDITURES	534	83,248	20,655	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**534**	**83,248**	**20,655**	**-**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ (31)**	**$ -**	**$ -**	**$ 1,000**	**$ 9,040**
	RESERVED FUND BALANCE	(31)	-		1,000	9,040
	UNASSIGNED FUND BALANCE	-	-	-	-	-
247 - DIF - PARK & REC FACILITIES FUND						
	BEG. FUND BALANCE	**$ 2,341,497**	**$ 5,364,060**	**$ 6,113,275**	**$ 6,113,275**	**$ 3,414,903**
	REVENUES	259,260	1,230,756	70,000	20,000	20,000
	TRANSFERS IN/ SOURCES	353,471	-	-	-	-
	TOTAL REVENUES & SOURCES	**612,731**	**1,230,756**	**70,000**	**20,000**	**20,000**
	EXPENDITURES	-	16,323	66,894	66,894	10,470
	TRANSFERS OUT/ USES	583,111	465,218	1,836,678	2,651,478	-
	TOTAL EXPENDITURES & USES	**583,111**	**481,541**	**1,903,572**	**2,718,372**	**10,470**
	PRIOR YR/ OTHER BAL SHT ADJS	2,992,943	-	-	-	-
(a)	**SPECIAL ITEM (SWAP BLDG/ADVANCES TO RDA)**		-	-	**(3,260,656)**	-
	ENDING FUND BALANCE	**$ 5,364,060**	**$ 6,113,275**	**$ 4,279,703**	**$ 3,414,903**	**$ 3,424,433**
	RESERVED FUND BALANCE	5,364,060	6,113,275	4,279,703	3,414,903	3,424,433
	UNASSIGNED FUND BALANCE	-	-	-	-	-

(a) FY 2010-11 Special Item on CAFR - Elimination of RDA loan obligations due by performing a trade for land/properties. Land values are reporting of the government-wide financial statements, not the fund financial statements per GASB Statement No. 34.

261 - DIF - TRAFFIC FACILITIES FUND						
	BEG. FUND BALANCE	**$ 1,403,614**	**$ 1,433,279**	**$ 2,034,832**	**$ 2,034,832**	**$ 1,383,386**
	REVENUES	76,249	723,793	270,245	18,000	168,450
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**76,249**	**723,793**	**270,245**	**18,000**	**168,450**

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	EXPENDITURES	46,584	122,240	27,205	2,200	-
	TRANSFERS OUT/ USES	-	-	2,075,000	667,246	-
	TOTAL EXPENDITURES & USES	**46,584**	**122,240**	**2,102,205**	**669,446**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 1,433,279**	**$ 2,034,832**	**$ 202,872**	**$ 1,383,386**	**$ 1,551,836**
	RESERVED FUND BALANCE	1,433,279	2,034,832	202,872	1,383,386	1,551,836
	UNASSIGNED FUND BALANCE	-	-	-	-	-
264 - SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND						
	BEG. FUND BALANCE	**$ 93,584**	**$ (7,740)**	**$ -**	**$ -**	**$ 2,150**
	REVENUES	2,773	252,565	18,680	2,150	30,540
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**2,773**	**252,565**	**18,680**	**2,150**	**30,540**
	EXPENDITURES	104,097	244,825	17,180	-	30,540
	TRANSFERS OUT/ USES		-	-	-	-
	TOTAL EXPENDITURES & USES	**104,097**	**244,825**	**17,180**	**-**	**30,540**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ (7,740)**	**$ -**	**$ 1,500**	**$ 2,150**	**$ 2,150**
	RESERVED FUND BALANCE	(7,740)	-	1,500	2,150	2,150
	UNASSIGNED FUND BALANCE	-	-	-	-	-
521 - REGIONAL WATER QUALITY DEVELOPMENT IMPACT FEE FUND						
	BEG. FUND BALANCE	**$ 42,583**	**$ 44,914**	**$ 46,858**	**$ 46,858**	**$ 48,058**
	REVENUES	2,331	1,944	1,200	1,200	1,000
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**2,331**	**1,944**	**1,200**	**1,200**	**1,000**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**-**	**-**	**-**	**-**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 44,914**	**$ 46,858**	**$ 48,058**	**$ 48,058**	**$ 49,058**
	RESERVED FUND BALANCE	44,914	46,858	48,058	48,058	49,058
	UNASSIGNED FUND BALANCE	-	-	-	-	-
300 - CITY CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND						
	BEG. FUND BALANCE	**$ 30,159**	**$ 152,216**	**$ 37,883**	**$ 37,883**	**$ 31,283**
	REVENUES	-	-	-	1,000	-
	TRANSFERS IN/ SOURCES	2,361,738	907,301	10,678,200	3,377,785	2,037,380
	TOTAL REVENUES & SOURCES	**2,361,738**	**907,301**	**10,678,200**	**3,378,785**	**2,037,380**
	EXPENDITURES	1,885,569	772,131	10,719,327	3,385,385	2,037,380
	TRANSFERS OUT/ USES	354,112	-	-	-	-
	TOTAL EXPENDITURES & USES	**2,239,681**	**772,131**	**10,719,327**	**3,385,385**	**2,037,380**
	PRIOR YR/ OTHER BAL SHT ADJS	-	(249,503)	-	-	-
	ENDING FUND BALANCE	**$ 152,216**	**$ 37,883**	**$ (3,244)**	**$ 31,283**	**$ 31,283**

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	RESERVED FUND BALANCE	27,426	37,883			
	UNASSIGNED FUND BALANCE	124,790	-	(3,244)	31,283	31,283
310/311 - CITY CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND						
	BEG. FUND BALANCE	**$ 1,221,045**	**$ 1,264,438**	**$ -**	**$ -**	**$ -**
	REVENUES	-	159,971	-	-	-
	TRANSFERS IN/ SOURCES	489,117	21,963	-	-	-
	TOTAL REVENUES & SOURCES	**489,117**	**181,934**	**-**	**-**	**-**
	EXPENDITURES	445,724	-	-	-	-
	TRANSFERS OUT/ USES	-	1,446,372	-	-	-
	TOTAL EXPENDITURES & USES	**445,724**	**1,446,372**	**-**	**-**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 1,264,438**	**$ -**	**$ -**	**$ -**	**$ -**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	1,264,438	-	-	-	-
383 - CITY FACILITIES ENERFY EFFICIENCY LEASE (SUN TRUST) FUND						
	BEG. FUND BALANCE	**$ 218,566**	**$ -**	**$ -**	**$ -**	**$ -**
	REVENUES	231,772	229,349	205,599	205,599	205,598
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**231,772**	**229,349**	**205,599**	**205,599**	**205,598**
	EXPENDITURES	230,663	229,349	205,599	205,599	205,503
	TRANSFERS OUT/ USES	219,675	-	-	-	-
	TOTAL EXPENDITURES & USES	**450,338**	**229,349**	**205,599**	**205,599**	**205,503**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 95**
	RESERVED FUND BALANCE	-	-			
	UNASSIGNED FUND BALANCE	-	-			
671 - 2003A SERIES LEASE REVENUE BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	**$ 7,274,251**	**$ 7,111,035**	**$ 7,553,844**	**$ 7,553,844**	**$ 6,375,467**
	REVENUES	378,711	357,454	-	2,000	-
	TRANSFERS IN/ SOURCES	-	6,495,000	-	112,817	-
	TOTAL REVENUES & SOURCES	**378,711**	**6,852,454**	**-**	**114,817**	**-**
	EXPENDITURES	330,054	6,920,883	-	-	-
	TRANSFERS OUT/ USES	211,873	-	-	1,293,194	-
	TOTAL EXPENDITURES & USES	**541,927**	**6,920,883**	**-**	**1,293,194**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS	-	511,238	-	-	-
	ENDING FUND BALANCE	**$ 7,111,035**	**$ 7,553,844**	**$ 7,553,844**	**$ 6,375,467**	**$ 6,375,467**
	RESERVED FUND BALANCE	7,111,035	7,553,844	7,474,588	6,373,975	6,373,975
	UNASSIGNED FUND BALANCE	-	-	79,256	1,492	1,492
672 - 2003B SERIES LEASE REVENUE BONDS DEBT SERVICE FUND			**$ -**			
	BEG. FUND BALANCE	**$ 6,392,813**	**$ 6,353,346**	**$ 6,352,846**	**$ 6,352,846**	**$ 6,352,846**

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	REVENUES	537,370	577,279	580,397	580,397	576,110
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**537,370**	**577,279**	**580,397**	**580,397**	**576,110**
	EXPENDITURES	576,837	577,779	580,397	580,397	576,110
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**576,837**	**577,779**	**580,397**	**580,397**	**576,110**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 6,353,346**	**$ 6,352,846**	**$ 6,352,846**	**$ 6,352,846**	**$ 6,352,846**
	RESERVED FUND BALANCE	6,353,346	6,352,846	6,352,846	6,352,846	6,352,846
	UNASSIGNED FUND BALANCE	-	-	-	-	-
673 - 2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	**$ -**	**$ -**	**$ 2,701,745**	**$ 2,701,745**	**$ 1,266,268**
	REVENUES		10,739,866	723,733	923,315	921,366
	TRANSFERS IN/ SOURCES		2,500	199,582	-	-
	TOTAL REVENUES & SOURCES	**-**	**10,742,366**	**923,315**	**923,315**	**921,366**
	EXPENDITURES	-	992,935	923,315	923,315	921,366
	TRANSFERS OUT/ USES	-	7,047,686	1,435,477	1,435,477	-
	TOTAL EXPENDITURES & USES	**-**	**8,040,621**	**2,358,792**	**2,358,792**	**921,366**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ -**	**$ 2,701,745**	**$ 1,266,268**	**$ 1,266,268**	**$ 1,266,268**
	RESERVED: DEBT RESERVE	-	920,715	920,715	920,715	920,715
	UNASSIGNED FUND BALANCE	-	1,781,030	345,553	345,553	345,553
601 - REDEVELOPMENT AGENCY OPERATING FUND						
	BEG. FUND BALANCE	**$ 5,381,817**	**$ 463,321**	**$ (8,065,225)**	**$ (8,065,225)**	**$ (13,614,970)**
	REVENUES	10,357,921	8,433,245	8,021,608	7,824,075	6,993,430
	TRANSFERS IN/ SOURCES	823,593	1,246,590	-	2,253,059	3,634,064
	TOTAL REVENUES & SOURCES	**11,181,514**	**9,679,835**	**8,021,608**	**10,077,134**	**10,627,494**
	EXPENDITURES	4,791,223	10,465,344	5,594,032	5,368,391	2,764,370
	TRANSFERS OUT/ USES	11,308,787	7,992,570	12,934,805	10,258,488	7,863,124
	TOTAL EXPENDITURES & USES	**16,100,010**	**18,457,914**	**18,528,837**	**15,626,879**	**10,627,494**
	PRIOR YR/ OTHER BAL SHT ADJS	-	249,533	-	-	-
	ENDING FUND BALANCE	**$ 463,321**	**$ (8,065,225)**	**$ (18,572,454)**	**$ (13,614,970)**	**$ (13,614,970)**
	RESERVED FUND BALANCE	207,580	39,166			
	UNASSIGNED FUND BALANCE	255,741	(8,104,391)	(18,572,454)	(13,614,970)	(13,614,970)
613 - RDA REPAYMENT TO THE CITY FUND						
	BEG. FUND BALANCE	**$ (9,441,967)**	**$ (9,251,967)**	**$ (10,183,545)**	**$ (10,183,545)**	**$ -**
	REVENUES	-	-	-	-	-
	TRANSFERS IN/ SOURCES	815,902	-	614,852	-	-
	TOTAL REVENUES & SOURCES	**815,902**	**-**	**614,852**	**-**	**-**
	EXPENDITURES	625,902	754,337	614,852	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	TOTAL EXPENDITURES & USES	**625,902**	**754,337**	**614,852**	**-**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS	-	(177,241)	-	-	-
(a)	**SPECIAL ITEM (SWAP BLDG/GF ADVANCES)**		-	-	**10,183,545**	-
	ENDING FUND BALANCE	**$ (9,251,967)**	**$ (10,183,545)**	**$ (10,183,545)**	**$ -**	**$ -**
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	(9,251,967)	(10,183,545)	(10,183,545)	-	-

(a) FY 2010-11 Special Item on CAFR - Elimination of RDA loan obligations due by performing a trade for land/properties. Land values are reporting of the government-wide financial statements, not the fund financial statements per GASB Statement No. 34.

614 - RDA OWNER PARTICIPATION AGREEMENTS (OPA) FUND						
	BEG. FUND BALANCE	**$ (6,037,702)**	**$ (27,136)**	**$ (968,816)**	**$ (968,816)**	**$ (976,816)**
	REVENUES	-	-	-	-	-
	TRANSFERS IN/ SOURCES	8,860,869	2,617,111	2,623,607	5,033,112	-
	TOTAL REVENUES & SOURCES	**8,860,869**	**2,617,111**	**2,623,607**	**5,033,112**	-
	EXPENDITURES	2,850,303	3,165,048	2,623,607	5,041,112	-
	TRANSFERS OUT/ USES	-	393,743	-	-	-
	TOTAL EXPENDITURES & USES	**2,850,303**	**3,558,791**	**2,623,607**	**5,041,112**	-
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ (27,136)**	**$ (968,816)**	**$ (968,816)**	**$ (976,816)**	**$ (976,816)**
	RESERVED FUND BALANCE	-	115,537	-		-
	UNASSIGNED FUND BALANCE	(27,136)	(1,084,353)	(968,816)	(976,816)	(976,816)
640 - RDA AFFORDABLE HOUSING OPERATING FUND						
	BEG. FUND BALANCE	**$ 1,925,429**	**$ (886,593)**	**$ (2,173,320)**	**$ (2,173,320)**	**$ (2,389,722)**
	REVENUES	2,718,137	2,273,452	3,230,335	3,137,563	3,996,905
	TRANSFERS IN/ SOURCES	-	917,329	464,000	40,000	-
	TOTAL REVENUES & SOURCES	**2,718,137**	**3,190,781**	**3,694,335**	**3,177,563**	**3,996,905**
	EXPENDITURES	3,939,491	2,427,130	2,381,229	1,359,835	296,668
	TRANSFERS OUT/ USES	1,985,061	2,046,967	2,034,130	2,034,130	1,977,091
	TOTAL EXPENDITURES & USES	**5,924,552**	**4,474,097**	**4,415,359**	**3,393,965**	**2,273,759**
	PRIOR YR/ OTHER BAL SHT ADJS	394,393	(3,411)	-	-	-
	ENDING FUND BALANCE	**$ (886,593)**	**$ (2,173,320)**	**$ (2,894,344)**	**$ (2,389,722)**	**$ (666,576)**
	RESERVED FUND BALANCE	896,776	1,498,899	1,352,037	1,352,037	1,352,037
	UNASSIGNED FUND BALANCE	(1,783,369)	(3,672,219)	(4,246,381)	(3,741,759)	(2,018,613)
630/632 - RDA CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND						
	BEG. FUND BALANCE	**$ (17,670,876)**	**$ (19,289,960)**	**$ (25,026,733)**	**$ (25,026,733)**	**$ (11,226,013)**
	REVENUES	-	-	-	-	-
	TRANSFERS IN/ SOURCES	24,793,377	4,271,229	19,166,339	1,455,000	-
	TOTAL REVENUES & SOURCES	**24,793,377**	**4,271,229**	**19,166,339**	**1,455,000**	-
	EXPENDITURES	26,412,461	8,994,946	19,211,687	607,936	-
	TRANSFERS OUT/ USES	-	1,013,056	-	-	-
	TOTAL EXPENDITURES & USES	**26,412,461**	**10,008,002**	**19,211,687**	**607,936**	-

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
(a)	SPECIAL ITEM (SWAP BLDG/DIF-PARKS ADVANCES)		-	-	3,260,656	-
(a)	SPECIAL ITEM (SWAP BLDG/SEWER ADVANCES)		-	-	9,693,000	-
	ENDING FUND BALANCE	$ (19,289,960)	$ (25,026,733)	$ (25,072,081)	$ (11,226,013)	$ (11,226,013)
	RESERVED FUND BALANCE	15,341,917	12,172,378	9,261,798	9,261,798	9,261,798
	UNASSIGNED FUND BALANCE	(34,631,877)	(37,199,111)	(34,333,879)	(20,487,811)	(20,487,811)

(a) FY 2010-11 Special Item on CAFR - Elimination of RDA loan obligations due by performing a trade for land/properties. Land values are reporting of the government-wide financial statements, not the fund financial statements per GASB Statement No. 34.

631 - RDA CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND						
	BEG. FUND BALANCE	$ (1,159,733)	$ 878,528	$ 2,886	$ 2,886	$ (2,493,330)
	REVENUES	49,688	(49,688)	23,232,904	-	-
	TRANSFERS IN/ SOURCES	7,352,429	21,584,079	26,772,096	16,939,969	13,775,000
	TOTAL REVENUES & SOURCES	7,402,117	21,534,391	50,005,000	16,939,969	13,775,000
	EXPENDITURES	5,363,856	22,167,704	49,765,000	19,436,185	14,875,000
	TRANSFERS OUT/ USES	-	242,329	240,000	-	-
	TOTAL EXPENDITURES & USES	5,363,856	22,410,033	50,005,000	19,436,185	14,875,000
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	$ 878,528	$ 2,886	$ 2,886	$ (2,493,330)	$ (3,593,330)
	RESERVED FUND BALANCE	4,974,875	5,571,953	-	-	-
	UNASSIGNED FUND BALANCE	(4,096,347)	(5,569,067)	2,886	(2,493,330)	(3,593,330)
615 - RDA 2005 SERIES TAX ALLOCATION BONDS (GENERAL) DEBT SERVICE FUND						
	BEG. FUND BALANCE	$ 16,263,718	$ 2,589,370	$ 468	$ 468	$ 468
	REVENUES	241,393	10,990	-	-	-
	TRANSFERS IN/ SOURCES	8,910,086	7,829,475	7,900,384	7,900,384	3,976,766
	TOTAL REVENUES & SOURCES	9,151,479	7,840,465	7,900,384	7,900,384	3,976,766
	EXPENDITURES	3,976,428	3,976,274	4,014,025	4,014,025	3,976,766
	TRANSFERS OUT/ USES	18,849,399	6,453,093	3,886,359	3,886,359	-
	TOTAL EXPENDITURES & USES	22,825,827	10,429,367	7,900,384	7,900,384	3,976,766
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	$ 2,589,370	$ 468	$ 468	$ 468	$ 468
	RESERVED FUND BALANCE	-	-			
	UNASSIGNED FUND BALANCE	2,589,370	468	468	468	468
619 - RDA 2007A SERIES TAX ALLOCATION BONDS (GENERAL) DEBT SERVICE FUND						
	BEG. FUND BALANCE	$ 59,316,321	$ 34,217,135	$ 25,850,202	$ 25,850,202	$ 11,646,069
	REVENUES	868,084	76,249	85,000	85,000	85,000
	TRANSFERS IN/ SOURCES	4,936,209	3,856,084	3,886,359	3,886,359	3,886,358
	TOTAL REVENUES & SOURCES	5,804,293	3,932,333	3,971,359	3,971,359	3,971,358
	EXPENDITURES	4,936,248	3,856,084	3,886,359	3,889,359	3,886,358
	TRANSFERS OUT/ USES	25,967,231	8,443,182	19,370,377	14,286,133	1,649,000
	TOTAL EXPENDITURES & USES	30,903,479	12,299,266	23,256,736	18,175,492	5,535,358

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 34,217,135**	**$ 25,850,202**	**$ 6,564,825**	**$ 11,646,069**	**$ 10,082,069**
	RESERVED FUND BALANCE	14,984,977	14,984,977	13,365,532	13,365,532	11,716,532
	UNASSIGNED FUND BALANCE	19,232,158	10,865,225	(6,800,707)	(1,719,463)	(1,634,463)
617 - RDA HOUSING 2007A SERIES TAX ALLOCATION BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	**$ 12,944,506**	**$ 12,416,776**	**$ 1,017,419**	**$ 1,017,419**	**$ 1,012,519**
	REVENUES	273,361	23,162	-	100	100
	TRANSFERS IN/ SOURCES	1,002,558	913,218	1,022,044	1,022,044	1,013,119
	TOTAL REVENUES & SOURCES	**1,275,919**	**936,380**	**1,022,044**	**1,022,144**	**1,013,219**
	EXPENDITURES	1,003,086	1,009,617	1,022,044	1,027,044	1,013,119
	TRANSFERS OUT/ USES	800,563	11,326,120	-	-	-
	TOTAL EXPENDITURES & USES	**1,803,649**	**12,335,737**	**1,022,044**	**1,027,044**	**1,013,119**
	PRIOR YR/ OTHER BAL SHT ADJS	-		-	-	-
	ENDING FUND BALANCE	**$ 12,416,776**	**$ 1,017,419**	**$ 1,017,419**	**$ 1,012,519**	**$ 1,012,619**
	RESERVED FUND BALANCE	1,114,245	1,017,419	1,017,419	1,012,519	1,012,619
	UNASSIGNED FUND BALANCE	11,302,531	-	-	-	-
618 - RDA HOUSING 2007B SERIES TAX ALLOCATION BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	**$ 12,439,913**	**$ 13,179,416**	**$ 9,221,986**	**$ 9,221,986**	**$ 2,773,142**
	REVENUES	740,617	12,437	-	5,000	5,000
	TRANSFERS IN/ SOURCES	819,821	1,137,492	882,086	882,086	833,972
	TOTAL REVENUES & SOURCES	**1,560,438**	**1,149,929**	**882,086**	**887,086**	**838,972**
	EXPENDITURES	820,935	827,442	882,086	887,086	833,972
	TRANSFERS OUT/ USES	-	4,279,917	5,521,096	6,448,844	-
	TOTAL EXPENDITURES & USES	**820,935**	**5,107,359**	**6,403,182**	**7,335,930**	**833,972**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 13,179,416**	**$ 9,221,986**	**$ 3,700,890**	**$ 2,773,142**	**$ 2,778,142**
	RESERVED FUND BALANCE	960,512	876,901	876,901	876,901	876,901
	UNASSIGNED FUND BALANCE	12,218,904	8,345,085	2,823,989	1,896,241	1,901,241
420 - HERCULES WASTEWATER UTILITY ENTERPRISE FUND						
	BEG. NET ASSETS	**$ 17,733,361**	**$ 19,050,590**	**$ 22,614,018**	**$ 22,614,018**	**$ 23,724,923**
	REVENUES	4,163,774	6,376,544	4,811,943	5,171,529	5,214,868
	TRANSFERS IN/ SOURCES	-	178,883	10,666,908	3,070,000	400,000
	TOTAL REVENUES & SOURCES	**4,163,774**	**6,555,427**	**15,478,851**	**8,241,529**	**5,614,868**
	EXPENDITURES	2,757,433	2,708,971	14,056,321	6,615,577	4,067,020
	TRANSFERS OUT/ USES	89,112	283,028	636,000	515,047	234,000
	TOTAL EXPENDITURES & USES	**2,846,545**	**2,991,999**	**14,692,321**	**7,130,624**	**4,301,020**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
(a)	**SPECIAL ITEM (SWAP BLDG)-REMOVE ADV TO RDA**		-	-	**(9,693,000)**	-
(a)	**SPECIAL ITEM (SWAP BLDG)-ADD BLDG AS ASSET**		-	-	**9,693,000**	-
	ENDING NET ASSETS	**$ 19,050,590**	**$ 22,614,018**	**$ 23,400,548**	**$ 23,724,923**	**$ 25,038,771**

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	RESTRICTED NET ASSETS	18,790,289	20,355,758	21,089,606	11,396,606	12,307,420
	UNRESTRICTED NET ASSETS	260,301	2,258,260	2,310,942	12,328,317	12,731,351

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675 - HERCULES WASTEWATER TREATMENT PLANT DEBT SERVICE FUND- 2010 SERIES PFA UTILITY REVENUE BONDS						
	BEG. FUND BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,869,689**
	REVENUES	-	-	11,267,000	12,230,000	504,712
	TRANSFERS IN/ SOURCES	-	-	406,000	2,000	234,000
	TOTAL REVENUES & SOURCES	**-**	**-**	**11,673,000**	**12,232,000**	**738,712**
	EXPENDITURES	-	-	1,168,864	1,042,311	738,712
	TRANSFERS OUT/ USES	-	-	10,754,136	3,320,000	400,000
	TOTAL EXPENDITURES & USES	**-**	**-**	**11,923,000**	**4,362,311**	**1,138,712**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ -**	**$ -**	**$ (250,000)**	**$ 7,869,689**	**$ 7,469,689**
	RESTRICTED NET ASSETS	-	-	-	739,506	739,506
	UNRESTRICTED NET ASSETS	-	-	(250,000)	7,130,183	6,730,183
430 -HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUNDS						
	BEG. NET ASSETS	**$ 4,339,349**	**$ 9,008,879**	**$ 8,330,755**	**$ 8,330,755**	**$ 8,893,465**
	REVENUES	2,741,478	2,900,717	3,094,328	3,149,795	3,183,400
	TRANSFERS IN/ SOURCES	5,611,631	-	8,295,000	1,100,000	-
	TOTAL REVENUES & SOURCES	**8,353,109**	**2,900,717**	**11,389,328**	**4,249,795**	**3,183,400**
	EXPENDITURES	3,487,030	3,287,689	10,545,991	3,687,085	3,879,465
	TRANSFERS OUT/ USES	196,553	371,898	-	-	7,500
	TOTAL EXPENDITURES & USES	**3,683,583**	**3,659,587**	**10,545,991**	**3,687,085**	**3,886,965**
	PRIOR YR/ OTHER BAL SHT ADJS		80,746	-	-	-
	ENDING NET ASSETS	**$ 9,008,879**	**$ 8,330,755**	**$ 9,174,092**	**$ 8,893,465**	**$ 8,189,900**
	RESTRICTED NET ASSETS	8,327,510	8,309,390	8,974,141	8,974,141	9,692,072
	UNRESTRICTED NET ASSETS	613,706	(140,114)	188,519	(101,676)	(1,502,172)
674 - HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC DEBT SERVICE FUND - 2010 SERIES PFA UTILITY REVENUE BONDS						
	BEG. FUND BALANCE	**$ -**	**$ -**	**$ 584,701**	**$ 584,701**	**$ 1,724,739**
	REVENUES		7,425,000	8,146,000	217,050	364,775
	TRANSFERS IN/ SOURCES		-	-	1,293,194	4,000
	TOTAL REVENUES & SOURCES	**-**	**7,425,000**	**8,146,000**	**1,510,244**	**368,775**
	EXPENDITURES	-	345,299	451,000	257,389	365,775
	TRANSFERS OUT/ USES	-	6,495,000	6,495,000	112,817	-
	TOTAL EXPENDITURES & USES	**-**	**6,840,299**	**6,946,000**	**370,206**	**365,775**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ -**	**$ 584,701**	**$ 1,784,701**	**$ 1,724,739**	**$ 1,727,739**
	RESTRICTED NET ASSETS	-	525,650	584,701	584,701	584,701
	UNRESTRICTED NET ASSETS	-	59,051	1,200,000	1,140,038	1,143,038

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
676 -HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC SUB-STATION DEBT SERVICE FUND - 2010 SERIES PFA REVENUE BO						
	BEG. FUND BALANCE	$ -	$ -	$ -	$ -	$ 4,970,890
	REVENUES		-	-	5,896,576	140,218
	TRANSFERS IN/ SOURCES		-	-	-	3,500
	TOTAL REVENUES & SOURCES	-	-	-	**5,896,576**	**143,718**
	EXPENDITURES	-	-	-	425,686	143,318
	TRANSFERS OUT/ USES	-	-	-	500,000	-
	TOTAL EXPENDITURES & USES	-	-	-	**925,686**	**143,318**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	$ -	$ -	$ -	$ 4,970,890	$ 4,971,290
	RESTRICTED NET ASSETS	-	-		395,421	395,421
	UNRESTRICTED NET ASSETS	-	-	-	4,575,469	4,575,869
450 - VEHICLE REPLACEMENT INTERNAL SERVICE FUND						
	BEG. NET ASSETS	$ 2,069,725	$ 2,233,509	$ 2,263,973	$ 2,263,973	$ 1,355,775
	REVENUES	180,916	190,440	36,918	46,918	203,046
	TRANSFERS IN/ SOURCES	163,332	9,346	-	-	-
	TOTAL REVENUES & SOURCES	**344,248**	**199,786**	**36,918**	**46,918**	**203,046**
	EXPENDITURES	180,464	169,322	296,550	205,116	202,016
	TRANSFERS OUT/ USES	-	-	750,000	750,000	-
	TOTAL EXPENDITURES & USES	**180,464**	**169,322**	**1,046,550**	**955,116**	**202,016**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING NET ASSETS	$ 2,233,509	$ 2,263,973	$ 1,254,341	$ 1,355,775	$ 1,356,805
	RESTRICTED NET ASSETS	650,708	611,406	611,406	711,406	711,406
	UNRESTRICTED NET ASSETS	1,582,801	1,652,567	642,935	644,369	645,399
460 - EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND						
	BEG. NET ASSETS	$ 463,082	$ 707,247	$ 1,097,589	$ 1,097,589	$ 1,191,933
	REVENUES	599,513	947,001	859,257	808,621	543,842
	TRANSFERS IN/ SOURCES	189,649	102,965	24,100	24,100	-
	TOTAL REVENUES & SOURCES	**789,162**	**1,049,966**	**883,357**	**832,721**	**543,842**
	EXPENDITURES	544,997	659,624	742,521	738,377	557,620
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**544,997**	**659,624**	**742,521**	**738,377**	**557,620**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING NET ASSETS	$ 707,247	$ 1,097,589	$ 1,238,425	$ 1,191,933	$ 1,178,155
	RESTRICTED NET ASSETS	555,209	549,641	544,550	817,676	736,641
	UNRESTRICTED NET ASSETS	152,038	547,948	693,875	374,257	441,514
470 - FACILITY MAINTENANCE INTERNAL SERVICE FUND			** Change in accounting treatment beginning in FY12*			
	BEG. NET ASSETS	$ (1,761)	$ 4,411	$ 4,464	$ 4,464	$ (11,133)
	REVENUES	-	54	-	-	607,253
	TRANSFERS IN/ SOURCES	469,075	9,962	70,000	-	-

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	TOTAL REVENUES & SOURCES	**469,075**	**10,016**	**70,000**	**-**	**607,253**
	EXPENDITURES	462,903	9,963	70,000	15,597	557,253
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**462,903**	**9,963**	**70,000**	**15,597**	**557,253**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING NET ASSETS	**$ 4,411**	**$ 4,464**	**$ 4,464**	**$ (11,133)**	**$ 38,867**
	RESTRICTED NET ASSETS	17,392	12,679	-	27,595	13,000
	UNRESTRICTED NET ASSETS	(12,981)	(8,215)	4,464	(38,728)	25,867
511 - RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND						
	BEG. FUND BALANCE	**$ 207,074**	**$ 436,781**	**$ 652,980**	**$ 652,980**	**$ 171,376**
	REVENUES	32,661	14,853	15,000	121,800	15,000
	TRANSFERS IN/ SOURCES	216,000	216,000	216,000	216,000	216,000
	TOTAL REVENUES & SOURCES	**248,661**	**230,853**	**231,000**	**337,800**	**231,000**
	EXPENDITURES	18,954	14,654	9,043	819,404	221,000
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**18,954**	**14,654**	**9,043**	**819,404**	**221,000**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 436,781**	**$ 652,980**	**$ 874,937**	**$ 171,376**	**$ 181,376**
	RESTRICTED NET ASSETS	-	-	-	-	-
	UNRESTRICTED NET ASSETS	436,781	652,980	874,937	171,376	181,376
380 - ASSMT. DIST 91-1 DEBT SERVICE FUND						
	BEG. FUND BALANCE	**$ 339,540**	**$ 341,921**	**$ 165,172**	**$ 165,172**	**$ 161,772**
	REVENUES	2,381	2,135	-	(3,400)	-
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**2,381**	**2,135**	**-**	**(3,400)**	**-**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	-	178,884	162,772	-	-
	TOTAL EXPENDITURES & USES	**-**	**178,884**	**162,772**	**-**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS	-		-	-	-
	ENDING FUND BALANCE	**$ 341,921**	**$ 165,172**	**$ 2,400**	**$ 161,772**	**$ 161,772**
	RESTRICTED NET ASSETS	238,108	-	-	-	-
	UNRESTRICTED NET ASSETS	103,813	165,172	2,400	161,772	161,772
381 - ASSMT. DIST 01-1 DEBT SERVICE FUND						
	BEG. FUND BALANCE	**$ 1,744,459**	**$ 1,669,629**	**$ 1,700,951**	**$ 1,700,951**	**$ 1,696,651**
	REVENUES	819,960	920,330	896,171	896,871	916,382
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**819,960**	**920,330**	**896,171**	**896,871**	**916,382**
	EXPENDITURES	894,790	889,008	896,171	901,171	915,382
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**894,790**	**889,008**	**896,171**	**901,171**	**915,382**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-

FUND # / FUND NAME	CATEGORY / CATEGORY SUBTOTALS / FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	FY 2010-11 CURRENT BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET
	ENDING FUND BALANCE	**$ 1,669,629**	**$ 1,700,951**	**$ 1,700,951**	**$ 1,696,651**	**$ 1,697,651**
	RESTRICTED NET ASSETS	981,000	981,000	981,000	981,000	981,000
	UNRESTRICTED NET ASSETS	688,629	719,951	719,951	715,651	716,651
382 - ASSMT DIST 05-01 DEBT SERVICE FUND						
	BEG. FUND BALANCE	**$ 2,276,346**	**$ 1,041,462**	**$ 640,053**	**$ 640,053**	**$ 636,553**
	REVENUES	707,609	436,084	431,503	431,503	435,408
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**707,609**	**436,084**	**431,503**	**431,503**	**435,408**
	EXPENDITURES	428,972	432,305	430,003	435,003	434,408
	TRANSFERS OUT/ USES	1,513,521	405,188	-	-	-
	TOTAL EXPENDITURES & USES	**1,942,493**	**837,493**	**430,003**	**435,003**	**434,408**
	PRIOR YR/ OTHER BAL SHT ADJS	-		-	-	-
	ENDING FUND BALANCE	**$ 1,041,462**	**$ 640,053**	**$ 641,553**	**$ 636,553**	**$ 637,553**
	RESTRICTED NET ASSETS	427,278	427,278	427,278	427,278	427,278
	UNRESTRICTED NET ASSETS	614,185	212,775	214,275	209,275	210,275
501 - TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND						
	BEG. FUND BALANCE	**$ 57,831**	**$ 60,997**	**$ 63,637**	**$ 63,637**	**$ 65,437**
	REVENUES	3,166	2,640	1,800	1,800	1,000
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**3,166**	**2,640**	**1,800**	**1,800**	**1,000**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**-**	**-**	**-**	**-**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ 60,997**	**$ 63,637**	**$ 65,437**	**$ 65,437**	**$ 66,437**
	RESTRICTED NET ASSETS	-	-			
	UNRESTRICTED NET ASSETS	60,997	63,637	65,437	65,437	66,437
531 - HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND						
	BEG. FUND BALANCE	**$ 2,886**	**$ 5,974**	**$ 5,035**	**$ 5,035**	**$ 10,135**
	REVENUES	5,020	1,052	100	5,100	5,100
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	**5,020**	**1,052**	**100**	**5,100**	**5,100**
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	1,932	1,991	-	-	-
	TOTAL EXPENDITURES & USES	**1,932**	**1,991**	**-**	**-**	**-**
	PRIOR YR/ OTHER BAL SHT ADJS	-		-	-	-
	ENDING FUND BALANCE	**$ 5,974**	**$ 5,035**	**$ 5,135**	**$ 10,135**	**$ 15,235**
	RESTRICTED NET ASSETS	-	-	-	-	-
	UNRESTRICTED NET ASSETS	5,974	5,035	5,135	10,135	15,235

FUND #	CATEGORY			FY 2010-11		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2008-09 ACTUAL	FY 2009-10 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	FY 2011-12 BUDGET
535 - HERCULES / PINOLE WASTEWATER TREATMENT PLANT PLAN RESTRICTED EXPENDABLE TRUST FUND						
	BEG. FUND BALANCE	**$ 19,582**	**$ (39,086)**	**$ (863)**	**$ (863)**	**$ 274,137**
	REVENUES	128,945	-	-	-	-
	TRANSFERS IN/ SOURCES	-	283,028	450,000	450,000	-
	TOTAL REVENUES & SOURCES	**128,945**	**283,028**	**450,000**	**450,000**	**-**
	EXPENDITURES	187,613	244,805	450,000	175,000	250,000
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	**187,613**	**244,805**	**450,000**	**175,000**	**250,000**
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	**$ (39,086)**	**$ (863)**	**$ (863)**	**$ 274,137**	**$ 24,137**
	RESTRICTED NET ASSETS	13,788	-	-	-	-
	UNRESTRICTED NET ASSETS	(52,874)	(863)	(863)	274,137	24,137

REVENUES OVERVIEW

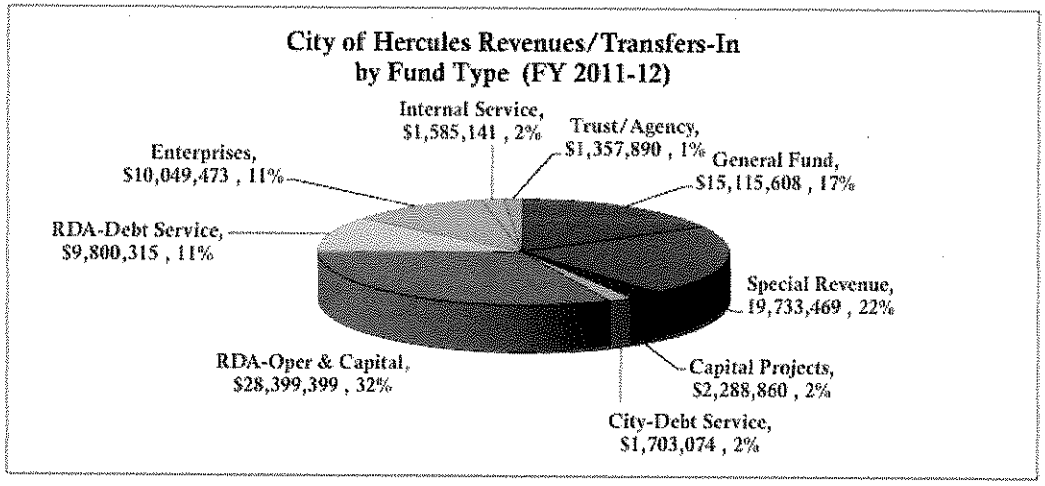
A city's budgeted revenue is a quantifiable estimate of the amount of resources the jurisdiction has legal authority to collect and expects to collect for the future fiscal year. Revenue information in the budget does not set a limit on incoming resources; but rather providing revenue estimates in the budget communicates to the community the plan for how core municipal services are to be paid.

There are various types of revenue, each with individual legal authorization and dedication towards funding specific programs. Some core services promoting the safety, health and vitality of a community are unable to generate sufficient revenues in their daily operations (such as police) to recover their costs and need to rely on taxpayer supported revenue sources. Other core services operate as businesses-like enterprises and have the legal authority to raise charges and rates to match the cost of their operations (such as wastewater and electric power). In fulfilling their role in representing the community, the City Council determines at what level these revenues will be assessed to meet the costs of the services provided to the community.

The General Fund accounts for all resources that are not otherwise legally required by outside parties to be accounted for in other types of governmental accounting funds. Resources for other specific purposes are accounted for in the City's other fund types - special revenue, capital, debt, enterprise, internal service funds and trust/agency funds.

OVERVIEW OF CITY REVENUES

The city's total revenues and transfers-in are budgeted at $90.03 million for Fiscal Years 2011-12, a decrease from the prior year estimate of $17.4 million. The decrease reflects a 16% reduction in the revenue collections of the City.



Of the total revenues and transfers-in, the Redevelopment Agency (RDA) operating and capital funds receives the most revenue totaling $28.4 million (including grants) or 32%. Special revenue fund revenues at $19.73 million with 22%, and the General Fund at $15.115 million with 17% of

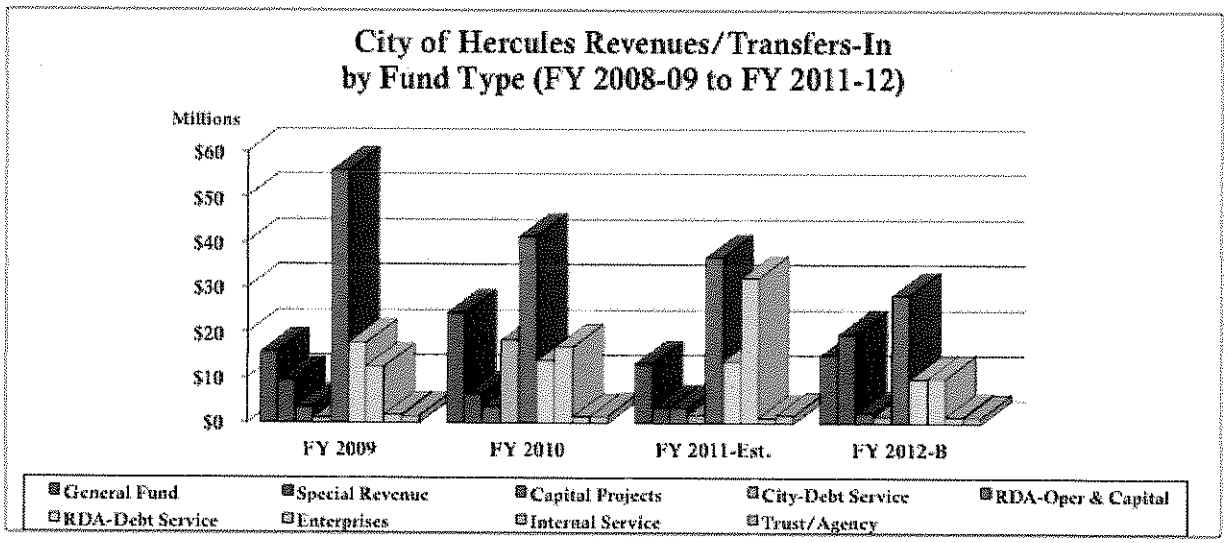
total revenues and transfers-in follow RDA revenues. RDA debt service amounts to 11% totaling $9.8 million of which are all transfers-in from the RDA operating funds. The City's enterprises of wastewater and electric power generate revenues and transfers-in totaling $10.05 million or 11% of the total.

Financial reporting for cities segments revenues and expenditures into various categories based on the restrictions imposed on their functions. It should be noted that because transfers-in from various City funds are recorded as expenditures from the giving fund, it is more meaningful to exclude transfers when discussing budgets on a organization-wide basis. Adjusted to exclude the $31.47 million in total City transfers, the City total revenue budget amounts to $58.56 million.

On the following pages is a list of the city's funds and the total revenue and transfers-in amounts from FY 2008-09 to FY 2011-12 Budget. Also provided in this section is a complete listing of all the City's revenue accounts, the amounts received by account in FY 2009-10 and the amounts estimated to be received for FY 2010-11 and FY 2011-12, along with notes discussing the assumptions or authority from which the estimates were based. In the Appendices of this document is the City's Fee Schedule, a complete listing of the charges for services, rates and fees adopted by the City Council.

One of the first steps in the budget development process is to examine factors impacting the City's revenue and provide an estimate of the revenues collections in the future year. Following this step, the assumptions for the estimate are reviewed with the Council as part of the budget adoption. The chart below illustrates how total revenues and transfers-in by the fund type categories over the period have been prioritized by prior and current City Councils.

The weak economy has impacted the City's ability to generate revenues to continue the same level of services and programs, not only for those programs supported by taxes but other services citywide. The $17.4 million reduction from the prior year estimate of budgeted total city revenues resulted in significant cuts to nearly all the City's cost categories, such as reductions to salary and benefits costs of $5.2 million, reduction in services costs of $4.5 million, other expenses reductions of $3.7 million and reduced capital project funding by $10 million.



The chart above illustrates the steady decline of the City's revenues and transfers-in since FY 2008-09, especially for the Redevelopment Agency. The following is a summary discussion of the City's more significant revenue sources organized by fund type categories.

Economic Outlook
The recent economic recession was the longest and most severe since the Great Depression. Spanning between 2007 and 2009, the recession was triggered by the sudden decline of the California housing market, which negatively impacted the balance sheets of financial sector companies and personal households, and nearly brought down the world credit markets.

The effects of the recession still linger. California's unemployment rate peaked last year at 12%, compared this rate being at 5 percent in 2006, resulting in the loss of 1.4 million jobs statewide. Both employment and housing values have very slowly improved over the past year. According to an economic forecast by East Bay Economic Development Alliance (EBEDA), the unemployment rate is not expected to fall below 10% until early 2012. Generally the economic forecasts predict that the unemployment rate will not land at prior low levels for many years in the future.

Similarly, although the housing market has stabilized over the past year, there are no signs that it will recover to prior levels anytime soon. As the report states, foreclosures in the East Bay are well below the peak of 2008 and notices of default have been steadily falling for the past two years. But median home prices in the East Bay are at $300,000, compared to the $600,000 level in May of 2007. Home prices in Contra Costa County are mixed. The largest increases in home prices last quarter were in the more affluent parts of Contra Costa County, including Lafayette, Moraga, Alamo, and Walnut Creek. Many of the less affluent areas in Contra Costa saw home prices fall including Antioch, Richmond, Concord, Clayton, and Pleasant Hill. The primary reason for the lack of activity in new home sales is due to the distressed properties that remain in the pipeline in the East Bay. According to DataQuick, foreclosures in Hercules have risen to 151 through the second quarter of 2011, compared to 121 during the same period of 2009, while notices of default have fallen to 191 through the second quarter of 2011 compared to the high of 423 the second quarter of 2009.

Due to slow economic recovery expected and the delay in assessed valuations, the City has estimated property tax and sales tax revenue to remain at similar levels to the prior year. These revenue estimates are placing downward pressure on the level of services the City is able to affordably deliver.

General Fund Revenues
Although General Fund revenues only account for 17% of the City total, ranking as the third largest by fund-type, it is the City's main operating fund. Below is a summary of the main sources for the General Fund's projected revenues of $15.1 million for Fiscal Years 2011-12.

Property Taxes and Assessments - Under the State Constitution, Real Property Taxes (Property Taxes) are applied to all taxable real and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), and are set at 1% of the assessed value. The Contra Costa County Assessor maintains property tax assessment rolls that account for all property. Property Taxes are adjusted per the following:

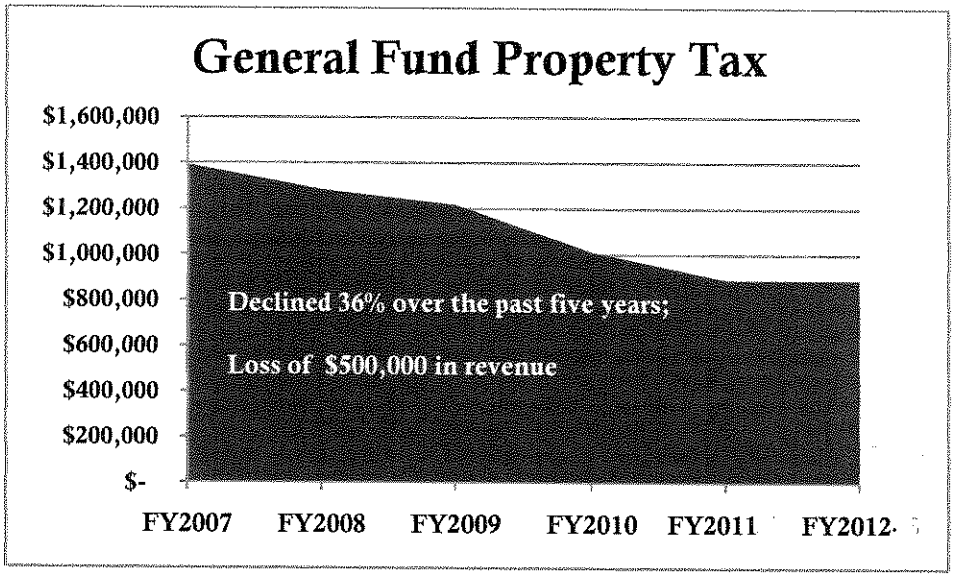
- The assessed value of real property that has not changed ownership increases by the change in the California Consumer Price Index up to a maximum of 2% per year.
- Property that changes ownership; is substantially altered; is newly constructed; "state-assessed" rather than "local-assessed" property; and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), is assessed at the full market value in the first year, and subject to the 2% cap, thereafter.

In 1979, in order to mitigate the loss of Property Tax revenues after approval of Proposition 13, the State legislature approved AB 8. This action was approved to provide a permanent method for allocating the proceeds from the 1% property tax rate, by allocating revenues back to local governments based on their historic shares of property tax revenues. As part of the State's 1993-94 budget, the AB 8 formula was altered requiring another ongoing shift in City Property Tax revenue to K-12 schools and community colleges (Education Revenue Augmentation Fund or ERAF).

Proposition 1A, enacted in November 2004 and Proposition 22, enacted in November 2010, provides protection for local property taxes, sales taxes, and Vehicle In-lieu Tax/License Fees (VLF) revenues by prohibiting the State Legislature from taking any action that would:

- Reduce the local Bradley-Burns Uniform sales and Use Tax rate or alter its allocation.
- Decrease VLF revenue from the 0.65% rate without providing replacement funding.
- Shift property taxes from cities, counties or special districts.

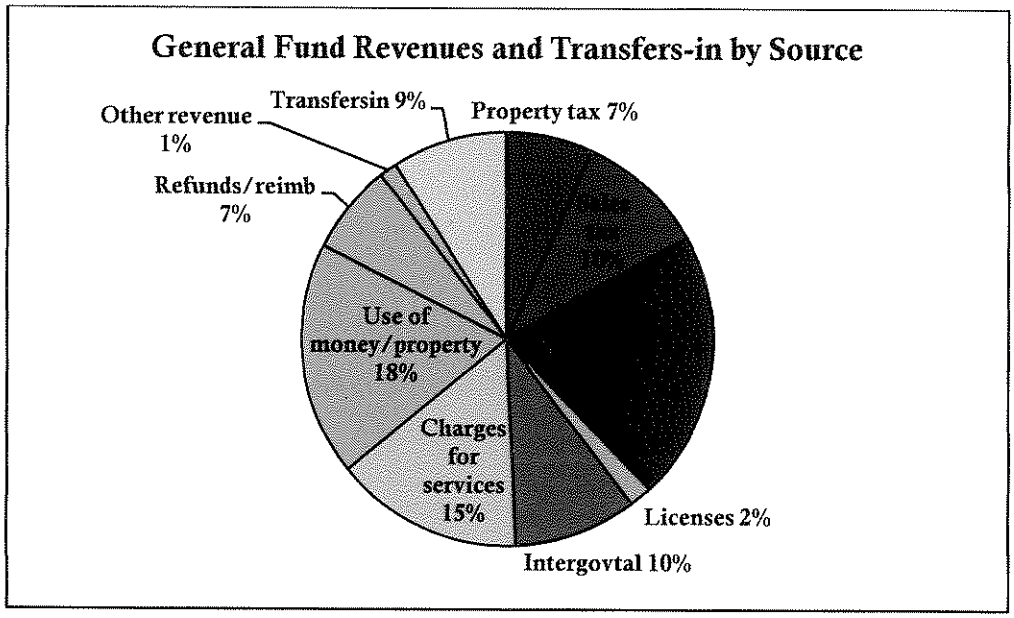
The City of Hercules receives slightly less than 5 cents for each dollar of property tax collected. This source accounts for 7% of the General Fund's revenues and is projected to remain flat at $1.0 million. The General Fund structural imbalance is partially attributable to a 36% decline in property tax revenue since the high in FY 2006-07 of $1.4 million to the estimated property tax revenue (excluding assessments) in FY 2011-12 of $893,000, as illustrated in the graph below.



Property tax or property tax increment is not projected to recover to the prior levels in the near term, with the general consensus that assessed property values within the City and RDA project areas will remain flat for the future three to five years.

There are various components of the City's property tax revenue, categorized as secured, unsecured and supplemental. Supplemental taxes are the result of the reassessment of property as of the 1st day of the month following either an ownership change or completion of new construction. In most cases, this reassessment results in one or more supplemental tax bills being sent to the property owner during the year, in addition to the annual property tax bill. Most recently due to the dramatic declines in housing prices, these recalculations have resulted in refunds back to the property owners rather than supplemental bills. This has resulted in a negative amount of property tax revenue to

cities under this category. Hercules is estimating a negative $34,000 in this category, consistent with the prior two years.



Sales and Use Tax and In Lieu of Sales Tax (Triple Flip) - The sales tax revenue accounts for 10% of the General Fund's revenue and is expected to remain steady at $1.5 million based on general economic forecasts and analysis performed for the City by Muni Services. Sales and use tax is an excise tax imposed on retailers for the privilege of selling or leasing tangible personal property. The proceeds of sales and use taxes imposed within the boundaries of Hercules are distributed by the State to various agencies, with the City receiving the equivalent of 1% of the amount collected (Bradley-Burns), including 0.25% that is backfilled by an equal amount of property tax.

The state modified the structure of city sales tax revenues, effective July 1, 2004, when they enacted legislation from a voter-approved deficit financing bond measure. This measure included a reduction of the local Bradley-Burns sales tax share from 1% to 0.75%, routing the 0.25% to other State funding needs. The 0.25% was fully replaced with property tax revenues (sales tax back-fill) to make cities whole. This shuffle of revenue is commonly referred to as the "Triple Flip."

Other Taxes - Other taxes, in particular the utility user tax, is one of the largest sources of revenue for the General Fund. The other taxes total of $3.185 million represents 21% of total revenues. Other taxes category includes utility user tax, franchise fees, business licenses and real estate document transfer taxes.

Utility user tax is a City imposed tax on electric, gas, telephone and water services. Factors affecting this UUT revenue are consumptions patterns of their customers, regulatory actions, changes in telecommunication trends, PUC rate changes, market changes and the weather. Franchise fees are a result of various agreements commercial entities have with the City in exchange for the permission to conduct their franchise within the City's greater public domain. For the City, this fee relates to enterprises engaged in sales of gas, electricity, cable television/telephone services and garbage collection.

Business license is issued each year upon payment of a business license tax, which is either a fixed amount or based on a varying percentage of the prior year's gross receipts depending on the business

type. Factors affecting business license revenue are the number of business renewals, commercial and industrial growth rates, attraction/loss of businesses, and the ability of the City to pursue collection activities for non-compliant businesses. Real estate property transfer tax is set percentage of the value of the consideration paid for the documented sale of real property or any transfer of interest in real property. Title companies collect the tax when a property sale closes and remits the amount to the County.

For FY 2011-12, utility user tax revenue is estimated to decline by 4% from the prior estimate, along with a business license revenue decline of 3% and real estate document transfer tax revenue by 16%. The estimated declines of these revenues are based on the trajectory of the economy and resulting decline in activity in these areas. The net effect is a total $105,000 estimated revenue loss compared to FY 2010-11 year-end.

Licenses and Permits - Licenses and permits represent 2% of total revenues and are one of the General Fund's main sources of funds. Compared to 2010-11 adopted budget, these amounts are expected to increase to $260,800, or a 3.5% increase

Intergovernmental Revenues - Intergovernmental revenues are federal and state grants and programs. They represent 10% of total revenues. These amounts are expected to decline by 7% to $1.45 million in Fiscal Year 2011-12. The decline is mainly a result of lower assessed values in the City which impact the motor vehicle in lieu revenue amount collected from the state.

Motor Vehicle in lieu Tax/License Fee (VLF) is a tax imposed by the State on the ownership of a registered vehicle. VLF is collected by the state Department of Motor Vehicles and more than 95% of it is divided equally between counties and cities based on respective populations. Previously at 2% of the market value of the vehicle as determined by the DMV, the Governor in 2004 lowered the annual rate to 0.65%. In the budget agreement between the Governor and local governments, the Governor agreed to backfill the 1.35% difference in VLF with property taxes from the Education Revenue Augmentation Fund (ERAF). Since FT 2005-06, this property tax in lieu of VLF has grown at the same rate as the change in gross assessed valuation of taxable property in the City from the prior year.

When factoring in changes in population and service needs, these intergovernmental transfers are falling as a percent of expenditures. Moreover, it is possible that these intergovernmental transfers could be reduced by State actions to solve its fiscal problems. At this time, these actions by the State and their impact upon the City cannot be predicted.

Charges for Services - The category represents 15% of the General Fund's revenues and is expected to increase by 10% to $2.25 million. Charges for services are mainly fees charged to residents who use services of the Parks and Recreation Department such as fees for childcare programs and recreation classes.

Use of Money and Property/ Rents / Lease Payments / Investment Income - This category represents lease payments, rents and interest earnings on the General Fund's investments (mainly fund balances). They account for 18% of the General Fund's revenues and are expected to total to $2.75 million. The revenue total includes the one-time proceeds of $1.4 million related to the sale of the Yellow Freight property, which is budgeted to be transferred to the Redevelopment Agency in an effort to meet its debt service obligations.

This category also reflects $721,000 received by the City as a lease payment from the tenant of the BioRad building and $200,000 in interest earnings of a guarantee investment contract (GIC) on

restricted bond proceeds held by the fiscal agent. The sum of these two revenues supports the General Fund's lease payment to the Public Financing Authority for its annual debt service payment of $921,000 for the 2009 Lease Revenue Bonds.

Refunds, Reimbursements and Other Revenues - Refunds, reimbursements and other revenues represent 7% of the General Fund's revenues and are expected to equal $1.15 million. They include $596,000 in indirect cost allocation payments from other City funds for administrative services provided by the General Fund departments to those funds. The City pays $100,000 in property taxes on the BioRad building, of which are reimbursed by the tenant. That reimbursement is accounted for in this category.

Another significant reimbursement is an estimated $375,000 from the City's third-party insurance carrier for property and casualty and workers' compensation, of which is paid out of the General Fund's Risk Management Division. In determining premium amounts for the year, general the carriers use prior year data and factor in average claims data from all the member jurisdictions of their risk pool. After completion of the year, the carriers recalculate the premiums based on actual data and reimburse (or charge) the jurisdictions. Due to Hercules' favorable claims history and the expected drop in total employee costs, this reimbursement is consistent with prior years.

Transfers-In - The transfers-in category represents transfers from the other funds to the General Fund for costs incurred by the General Fund to administer programs for other funds. For example, the COPS Special Revenue Fund transfers money to the General Fund so that the Police Department can administer the COPS program. Transfers-in represents 9% of the General Fund's revenue and is projected to be $1.38 million, of which $1.26 million is a one-time transfer from the Fiscal Neutrality Reserve Fund.

One change from prior year accounting practices is that a portion of Gas Tax and Measure C/J revenues from the State are no longer being transferred to the General Fund. In FY 20010-11 this transfer in amounted to $400,000. Correspondingly the costs associated with the functions of the Gas Tax and Measure C/J, street maintenance and repair, have been shifted out of the General Fund to those other funds beginning in FY 2011-12.

A detailed presentation of all the City's transfers-in and transfers-out is provided in the Fund Balance Overview section of this document.

Redevelopment Agency Revenues

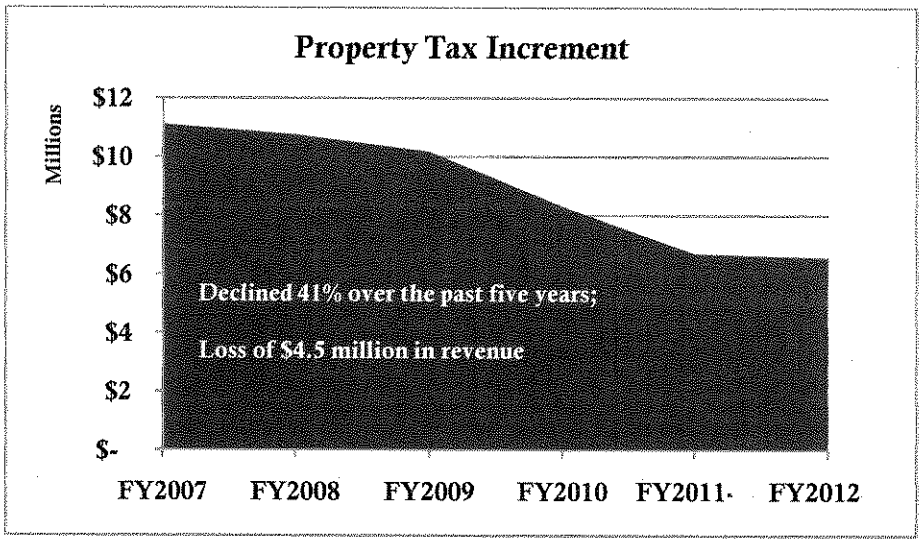
Total revenues and transfers-in of the Redevelopment Agency for FY 2011-12 amount to the largest proportion for the city. Due to financial reporting requirements, transactions of the RDA include operating, capital project and debt financial transactions together. Budgeted operating revenues and transfers-in of the RDA operating funds total $14.6 million, while projected revenues supporting capital project plans total $13.78 million for the ITC project. Revenues and transfers-in dedicated for RDA debt obligation repayment total $9.8 million, of which are supported by transfers-in from the Redevelopment Operating Fund.

The Redevelopment Agency section of this budget document provides more detail on the financial position and operations of the Agency, including detailed expenditure information, a projected financial performance overview of the RDA operating funds, discussion of the progress and planned capital projects, and funding mechanisms for the repayment of debt obligations.

Property Tax Increment and Other Operating Revenues of the RDA - There are two operating funds of the RDA, the general Redevelopment Agency Operating Fund and the Affordable Housing Fund. Total

revenue and transfers-in for FY 2011-12 for the RDA Operating Fund is estimated at $10.6 million, and for the Affordable Housing Fund it is $4.0 million. Of its $10.6 million total, the RDA Operating Fund is estimated to receive $6.6 million in property tax increment (62% of the total), $3.6 million in transfers-in (34% of the total), and $400,000 from other sources. The transfers-in include $1.855 million from the General Fund to assist the RDA with debt service obligations and $1.649 million from bond proceeds on the 2007 Series Tax Allocations Bonds to meet the annual payment due as a result of the Catellus settlement agreement (OPA). Of its $4.0 million total, the RDA Affordable Housing Fund is estimated to receive $3.0 million in property tax increment "housing set-aside" funds (75% of the total), no transfers-in, and $1.0 million from the proceeds of the sale of assets, referred to as the Home Loss Mitigation Retention Program.

The most significant source of funding for the RDA is property tax increment, of which is distributed in accordance with various agreements and laws between these two funds. Like the General Fund, the City's Redevelopment Agency Operating Fund has experienced a 41% decline in property tax increment since the high in FY 2006-07 of $11.120 million to the estimated property tax increment revenue in FY 2011-12 of $6.593 million. An illustration of this decline is provided in the chart below. Because the Affordable Housing Fund is also dependent on property tax increment, it has also been impacted by the decline in revenues.



Capital Project Revenues of the RDA - There are two capital funds of the RDA, one to account for projects funded from one-source and the second for capital project funded from multiple sources. Total revenue and transfers-in for FY 2011-12 for the RDA Capital Fund (Multi-Source Funded) is estimated at $13.775 million. There are no budget project expenditures in FY 2011-12 for the Single-Funded RDA Capital Fund. All of the $13.775 million is coming from a transfer-in from the City's Grant Fund. The entire amount of the transfer-in is dedicated to fund the ITC project costs for FY 2011-12. These ITC related grants include $300,000 from WCCTAC/STMP, $1.959 million from STIP/TE, $8.0 million STIP/RIP, $2.265 million from TIGER II and $1.251 million from FTA/WESTCAT. For more information on the ITC project, refer to the RDA section.

Debt Revenues of the RDA - There are four debt funds of the RDA, two recording debt transactions of the general RDA and two debt funds related to the Affordable Housing obligations. Total revenue and transfers-in for FY 2011-12 for all the RDA debt funds is estimated at $9.8 million. The sole source of revenue for these debt funds is transfers-in from the two operating funds, along with some small amounts from residual interest earnings.

The RDA non-housing debt obligations are the 2005 Series and 2007 Series tax allocation bonds, and transfers-in from the RDA Operating Fund support the debt service payment from these two debt service funds, amounting $4.0 million on the 2005 Series and $3.9 million on the 2007 Series for FY 2011-12. Because of the dramatic decline in property tax increment revenue and other reasons, the RDA Operating Fund needed assistance in meeting the annual debt service payment on these bonds. Of the $9.8 million debt transfer-in from the RDA Operating Fund, $1.855 million was funded from the General Fund via transfer-out of the General Fund to the RDA Operating Fund.

The RDA housing debt obligations are the 2007A (Housing) Series and 2007B (Housing) Series tax allocation bonds, and transfers-in from the RDA Operating Fund support the debt service payment from these two debt service funds, amounting to $1.0 million on the 2007A Housing Series and $834,000 million on the 2007B Housing Series.

Special Revenue Funds Revenues

Special Revenue Funds is a category comprised of a number of core services of the City. The core services of special revenue funds in Hercules include the maintenance, repair and improvement of City roads and streets, operations and major improvement to the City's stormwater drainage system, operational revenues and costs for developer related community development, solid waste/recycling program, and the transfer-out to dedicated programs and capital projects of grants received by the City. This category also includes the Fiscal Neutrality Reserve Fund. Special revenue funds transactions are overseen by a variety of City departments, including Building / Maintenance, Police Department and other City departments managing grants

Total special revenue funds' budgeted revenues and transfers-in total $19.733 million, or 22% of the total budget. The total revenues of these funds can vary greatly from year to year depending on the planned projects and grant funding availability. The budgeted revenue estimate reflects a significant increase compared to the prior year revenue estimate of $3.5 million due to one-time grants of $2.04 million for the Chelsea Wetlands project in the City's Capital Project Fund and $13.775 million for the ITC project in the RDA fund. The City's Grant Fund records the grant funding when received and then transfers-out that funding to the fund with the respective capital project appropriation.

Grant Revenues - The grants estimates for deposit in the City's Grant Fund for the City's $2.04 million Chelsea Wetlands capital project include $1.84 million from State Prop 84, $144,500 from the EPA, and $56,200 from Contra Costa County Fish and Wildlife grant. The grants estimates for deposit in the City's Grant Fund for the RDA's ITC capital project, totaling of $13.775 million, include $300,000 from WCCTAC/STMP, $1.959 million from STIP/TE, $8.0 million STIP/RIP, $2.265 million from TIGER II and $1.251 million from FTA/WESTCAT. This $13.775 million reflects only the estimated funding and costs of the ITC project for the budget year and is not the total cost of the ITC project. For more information on the ITC project, refer to the RDA section.

Annually, the state funds a grant to cities to assist with law enforcement expenditures, of which the City is budgeted to receive $100,000 and transfers-out from the State COPS Grant Fund to the General Fund.

Landscape and Lighting Assessment Revenues - This category includes conservative operating revenues estimates of the City's lighting and landscape assessment districts, totaling $1.98 million for FY 2011-12 or a 3% decrease from the prior year. The assessments on property owners living in the City's 15 landscaping and lighting districts were approved at the maximum rate allowed by the state. Assessment revenues for these districts are not tied to the value of assessed value of property, as are property tax revenues, although the revenue stream can be impacted by vacancy and foreclosure

activity. A change in the accounting practice for these funds was implemented, reflecting all the revenues and costs associated with the "City-wide Landscape and Lighting District" activities in a single fund. Previously these revenues and costs were spread amongst the various funds. The change seeks to streamline the processing of financial transactions and improve the understanding of the financial outlook for citywide activities.

Street Maintenance and Repair Revenues - Additionally, this category includes the street and maintenance costs of City roads funded by the Gas Tax and Measure C/J, totaling $1.34 million for FY 2011-12 or a 120% increase from the prior year. The increase is due to the fact Measure C/J funding from the state, estimated to total $580,000, is received every other year and no such funding was received in the prior year.

Other Revenues of Special Revenue Funds - Stormwater assessment fees are estimated to be $340,000 for FY 2011-12, a slight increase consistent with prior year activity. Finally, several small interest earnings amounts are estimated for the City's Community Development and Development Fee Fund. No fees charged to developers for operating and other needs are projected for FY 2011-12 due to the low level of construction and development activity being experienced in this slow economy.

Utility Enterprise Revenues

The City manages two utilities – the Wastewater Utility and the Hercules Municipal Utility (HMU) providing electric power service. Total revenues and transfers-in of the City's utility enterprise funds for FY 2011-12 are $10.1 million, or 11% of the City total. Due to financial reporting requirements, transactions of enterprise funds include operating, capital project and debt financial transactions. Budgeted operating revenues and transfers-in of the enterprises total $8.38 million, while projected revenues supporting several capital project plans total $414,000. Revenues and transfers-in dedicated for debt obligation repayment total $1.65 million, of which are supported by transfers-in from the respective enterprise utility operating funds.

The Enterprise section of this budget document provides more detail on the financial position and operations of the Wastewater and Hercules Municipal Utility (electric power) funds, including a projected financial performance overview, detailed expenditures, discussion of the progress and planned capital projects, and funding mechanisms for the repayment of debt obligations. The following is a discussion of the revenues and transfers-in of the two utilities.

Operating Revenues of the Utilities - Total operational revenues for FY 2011-12 for the City's two utility enterprises is estimated at $8.015 million. Of this $8.015 million, collections for charges for services and other revenues of the Wastewater Utility Fund is estimated at $5.175 million and $2.80 million for the Hercules Municipal Utility.

HMU operating revenue total $2.81 million, or an increase of 1.15%. The budget year estimate is consistent with prior year levels of operating revenue, and reflects a conservative approach that factors in the inflation and an expectation of lower demand in the year. Of the $2.81 million revenues from ratepayers based on consumption levels or agreements, 28% are from residential users, 19% from smaller commercial businesses, 24% from medium sized commercial users, and 30% from large industrial users. These estimates amongst the customer classifications are consistent with prior year levels.

The HMU Fund is estimated to realize a net operating loss of ($182,472) in FY 2011-12, which leaves available no current year revenues to meet the annual debt service obligation of $500,000. In the prior fiscal year, a $600,000 one-time transfer-in from the Development Fee Fund was

appropriated to assist this utility fund with its ongoing structural deficit. No such transfer-in is budgeted for the FY 2011-12 Budget. As a result, this Fund is estimated to end the fiscal year with deficit unrestricted net assets of ($778,000). Senior management is currently reviewing options for addressing the operating deficit, including the potential sale of the utility.

Wastewater services charges operating revenue totaling $5.175 million are projected to increase by 4.9%. The increase is consistent with prior year revenue trends and factors in annual inflation increases established in the City's adopted Fee Schedule. Other operating revenue includes interest income of the wastewater utilities reserves. Detailed revenue data is not available in the financial system for the level of charges for services revenue amongst the customer classifications.

The Wastewater Fund is estimated to realize a net operating income of $2.012 million in FY 2011-12, which is used to meet $739,000 annual debt service obligations. After the annual debt service payment and other non-operating adjustments, the fund is projected to end the year with a total change in net assets of an additional $1.3 million of will be set aside for future capital infrastructure improvement to their wastewater system or as an operating contingency. As a result, this Fund is estimated to end the fiscal year with unrestricted net assets of $14.7 million.

Refer to the Projected Financial Performance overview in the Utility Enterprise section of this document.

Capital Projects Revenues of the Utilities – Total capital project related revenues for FY 2011-12 for the City's two utility enterprises is at $414,0000, all of which is found in the Wastewater Utility. The amount includes a $400,000 transfer-in from the 2010 Series PFA Wastewater Utility Revenue Bond Fund, of which $150,000 is for improvements of the sewer infiltration system and $250,000 corporate yard relocation and clean-up project.

In the prior year for Wastewater, $3.07 million is expected to be transferred-in from bond proceeds to fund estimated project costs of $1.9 million for the wastewater expansion project, $150,000 for sewer infiltration system improvements, $960,000 for the force main relocation system and $60,000 for relocation of the Bayfront neighborhood lift station. Prior year capital project activity in the HMU is estimated to be funded by a $500,000 transfer-in from the 2010 Series HMU Electric Sub-Station Revenue Bonds mainly to fund costs incurred early in that fiscal year for the previously adopted electric substation, as well as small amounts for meter replacement and miscellaneous extensions.

Debt Revenues of the Utilities – Total revenues and transfers-in for FY 2011-12 into the utility enterprises debt service funds' are $1.25 million. These transfers-in come from the operations of the two utilities. In the prior fiscal year, the City's Public Financing Authority issued three separate series of utility revenue bonds, one for wastewater capital improvements and two for HMU utility infrastructure.

For the 2010 Series PFA Wastewater Revenue Bond Fund revenue budget, a total of $739,000 is planned, made up of PFA lease payments (interest) and a transfer-in (principal) from the Wastewater Utility Fund. For the 2010 Series PFA HMU Electric Utility Revenue Bond Fund revenue budget, a total of $368,000 is planned, made up of PFA lease payments (interest) from the HMU Utility Fund and interest earnings on balances. For the 2010 Series Electric Sub-Station HMU Utility Revenue Bonds, a total of $144,000 is planned, made up of PFA lease payments (interest) from the HMU Utility Fund and interest earnings on balances. The HMU bonds debt service payments do not include an interest rate component for FY 2011-12.

A complete discussion of these bonds is found in the Utility Enterprise section of this document.

City Capital Project Revenues
Capital project fund types for FY 2011-12 plan to receive a total of $2.29 million in revenues and transfers-in. The largest revenue source is from the City's Grant Fund of $2.04 million for the City's Chelsea Wetlands capital project. This project is funded from three different grants: $1.84 million from State Prop 84, $144,500 from the EPA, and $56,200 from Contra Costa County Fish and Wildlife grant. The remaining $250,000 in revenues are estimated development impact fee revenues projected in anticipation of several potential projects in the community that have been discussed with City staff. No corresponding planned projects costs are budgeted in these development impact fee funds for FY 2011-12.

Public Financing Authority and Other City Debt Obligations Revenues
Aside from the three bond issues reflected in the utility enterprise section, the Public Financing Authority (PFA) also has three other bond issues of which are included in this debt fund type category. For FY 2011-12, two lease payments to the PFA from the General Fund will be received as revenue, $576,000 for the annual debt service on the 2003B Series Lease Revenue Bonds whose proceeds funded the library construction and refinance prior Certificates of Participation obligations, and $921,000 on the 2009 Series Lease Revenue Bonds whose proceeds funded the City's acquisition of the BioRad building.

The full amount of the $921,000 lease payment for the 2009 Bonds is supported by General Fund revenues in the amount of $721,000 received by the General Fund as a building lease payment (through a long-term agreement) from the tenant of the BioRad building and $200,000 in interest earnings of a guarantee investment contract (GIC) of restricted bond proceeds held by the fiscal agent. No external revenue source is designated for the annual General Fund lease payment on the 2003B Bonds (library) other than resources from the General Fund as required by the bond covenants.

Also in the debt revenue section is $206,000 annual payment for previously financed equipment and installation costs (SunTrust) to improve the energy efficiency of various City facilities. The funding source for this debt is premised on the assumption that the energy efficiency - savings from lower energy costs - achieved through installation of this equipment equals or exceeds the annual payments. These assumptions are calculated on a net present value basis over the period of the financed equipment and/or its useful life.

More information on these debt obligations of the City are provided in the Public Financing Authority section.

Other Major Revenues
The remaining fund categories are for internal service funds and trust/agency funds. Each of these funds' total revenues and transfers-in comprise of 2% or less of citywide total costs.

For more information on these fund types, refer to their respective sections on this document.

CITY OF HERCULES, CALIFORNIA
FY 2011-12 BUDGET PLAN
REVENUES AND TRANSFERS-IN BY FUND (FY 2008-09 THRU FY 2011-12)

FUND	FY 2008-09 ACTUALS	FY 2009-10 ACTUALS	% Change	FY 2010-11 BUDGET	FY 2010-11 ESTIMATE	% Change	FY 2011-12 BUDGET	% Change	% of Total Budget
GENERAL FUND									
GENERAL FUND REVENUES/TRANSFERS-IN	$15,786,564	$24,348,117	54.2%	31,488,672	$13,129,807	-46.1%	$15,115,608	15.1%	16.8%
SPECIAL REVENUE FUNDS									
FISCAL NEUTRALITY RESERVE FUND (401)	132,461	71,276	-46.2%	80,000	50,000	-29.9%	40,000	-20.0%	0.0%
L&L - CITYWIDE DISTR 83-2 FUND (220)	938,810	1,121,385	19.4%	1,147,827	1,201,864	7.2%	1,317,096	9.6%	1.5%
L&L - VICTORIA BY THE BAY FUND (221)	391,610	411,847	5.2%	401,289	422,023	2.5%	331,018	-21.6%	0.4%
L&L - HERCULES VILLAGE FUND (222)	142,755	148,027	3.7%	141,294	148,467	0.3%	122,074	-17.8%	0.1%
L&L - BAYWOOD FUND (223)	134,429	143,212	6.5%	143,784	151,266	5.6%	139,843	-7.6%	0.2%
L&L - BAYSIDE FUND (224)	53,206	68,477	28.7%	104,057	109,387	59.7%	71,424	-34.7%	0.1%
STORMWATER FUND (231)	325,555	339,241	4.2%	317,163	317,163	-6.5%	340,000	7.2%	0.4%
COMMUNITY DEVELOPMENT FUND (242)	57,760	174,426	202.0%	10,000	5,000	-97.1%	5,000	0.0%	0.0%
DEVELOPMENT FEE FUND (243)	117,993	98,363	-16.6%	60,000	15,000	-84.8%	15,000	0.0%	0.0%
GAS TAX (STATE) STREET AND ROAD FUND (262)	980,405	1,285,123	31.1%	507,500	579,500	-54.9%	752,634	29.9%	0.8%
MEASURE C/J STREET/ROAD FUND (263)	1,140,278	807,687	-29.2%	310,000	11,000	-98.6%	590,000	5263.6%	0.7%
ROAD PROJECTS SB 1266 FUND (265)	344,088	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
SOLID WASTE/RECYCLING AB 939 FUND (291)	9,774	2,933	-70.0%	7,500	7,500	155.7%	7,500	0.0%	0.0%
STATE COPS AB 3229 POLICE GRANT FUND (201)	103,670	96,330	-7.1%	100,000	100,000	3.8%	100,000	0.0%	0.1%
GRANTS - CITYWIDE FUND (295)	4,565,680	1,621,403	-64.5%	17,720,130	378,130	-76.7%	15,901,880	4105.4%	17.7%
SPECIAL REVENUE FUND REVENUES/TRSF-IN	$9,438,474	$6,389,730	-32.3%	$21,050,544	$3,496,360	-45.3%	$19,733,469	464.4%	21.9%
CAPITAL PROJECT FUNDS									
GENERAL PUBLIC FACILITIES DIF FUND (241)	52,723	231,402	338.9%	41,735	12,000	-94.8%	18,625	55.2%	0.0%
POLICE PUBLIC FACILITIES DIF FUND (244)	15,979	90,454	466.1%	11,500	2,000	-97.8%	4,825	141.3%	0.0%
FIRE PUBLIC FACILITIES DIF FUND (246)	54	83,279	154120.4%	20,655	1,000	-98.8%	8,040	704.0%	0.0%
PARKS & REC PUBLIC FACILITIES DIF FUND (247)	612,731	1,230,756	100.9%	70,000	20,000	-98.4%	20,000	0.0%	0.0%
TRAFFIC PUBLIC FACILITIES DIF FUND (261)	76,249	723,793	849.2%	270,245	18,000	-97.5%	168,450	835.8%	0.2%
STMP (STMP) PASS-THRU FEE FUND (264)	2,773	252,565	9008.0%	18,680	2,150	-99.1%	30,540	1320.5%	0.0%
REGIONAL AIR QUAL PASS-THRU FEE FUND (521)	2,331	1,944	-16.6%	1,200	1,200	-38.3%	1,000	-16.7%	0.0%
CITY CAPITAL PROJECTS (SINGLE) FUND (301)	2,361,738	907,301	-61.6%	10,678,200	3,378,785	272.4%	2,037,380	-39.7%	2.3%
CITY CAPITAL PROJECTS (MULTI) FUND (310/311)	489,117	181,934	-62.8%	0	0	-100.0%	0	0.0%	0.0%
CAPITAL PROJECTS REVENUES/TRSF-IN	$3,613,695	$3,703,428	2.5%	$11,112,215	$3,435,135	-7.2%	$2,288,860	-33.4%	2.5%
DEBT SERVICE FUNDS									
CITY FAC ENERGY EFFNCY LEASE FUND (383)	231,772	229,349	-1.0%	205,599	205,599	-10.4%	205,598	0.0%	0.2%
2003A SERIES LEASE REV BONDS DEBT FUND (671)	378,711	6,852,454	1709.4%	0	114,817	-98.3%	0	-100.0%	0.0%
2003B SERIES LEASE REV BONDS DEBT FUND (672)	537,379	577,279	7.4%	580,397	580,397	0.5%	576,110	-0.7%	0.6%
2009 SERIES LEASE REV BONDS DEBT FUND (673)	0	10,742,366	0.0%	923,315	923,315	-91.4%	921,366	-0.2%	1.0%
DEBT SERVICE REVENUES/TRSF-IN	$1,147,862	$18,401,448	1503.1%	$1,709,311	$1,824,128	-90.1%	$1,703,074	-6.6%	1.9%
REDEVELOPMENT AGENCY									
REDEVELOPMENT OPERATING FUND (601)	11,181,514	9,679,835	-13.4%	8,021,608	10,077,134	4.1%	10,627,494	5.5%	11.8%
RDA REPAYMENT TO CITY (613)	815,902	0	-100.0%	614,852	0	0.0%	0	0.0%	0.0%
RDA OWNER PARTICIPATION AGREEMENTS (614)	8,860,869	2,617,111	-70.5%	2,623,607	5,033,112	92.3%	0	-100.0%	0.0%
RDA AFFORDABLE HOUSING FUND (640)	2,718,137	3,190,781	17.4%	3,694,335	3,177,563	-0.4%	3,996,905	25.8%	4.4%
RDA CAPITAL PROJECTS (SINGLE) FUND (630/632)	24,793,377	4,271,229	-82.8%	19,166,339	1,455,000	-65.9%	0	-100.0%	
RDA CAPITAL PROJECTS (MULTI) FUND (631)	7,402,117	21,534,391	190.9%	50,005,000	16,939,969	-21.3%	13,775,000	-18.7%	
RDA 2005 SERIES TAX ALLOC BNDS DEBT FUND (615)	9,151,479	7,840,465	-14.3%	7,900,384	7,900,384	0.8%	3,976,766	-49.7%	4.4%
RDA 2007A SERIES TAX ALLOC BNDS DEBT FUND (619)	5,804,293	3,932,333	-32.3%	3,971,359	3,971,359	1.0%	3,971,358	0.0%	4.4%
RDA HOUSING 2007A TAX ALLOC BNDS DEBT FUND (6	1,275,919	936,380	-26.6%	1,022,044	1,022,144	9.2%	1,013,219	-0.9%	1.1%
RDA HOUSING 2007B TAX ALLOC BNDS DEBT FUND (6	1,560,438	1,149,929	-26.3%	882,086	887,086	-22.9%	838,972	-5.4%	0.9%
REDEVELOPMENT AGENCY REVENUES/TRSF-IN	$73,564,045	$55,152,454	-25.0%	$97,901,614	$50,463,751	-8.5%	$38,199,714	-24.3%	42.4%
ENTERPRISE FUNDS									
HERCULES WASTEWATER UTILITY ENTERP FUND (42	4,163,773	6,555,425	57.4%	15,478,851	8,241,529	25.7%	5,614,868	-31.9%	6.2%
2010 PFA WASTEWATER UTILITY REVENUE BONDS (67	0	0	0.0%	11,673,000	12,232,000	0.0%	738,712	-94.0%	0.8%
HERCULES MUNI UTILITY (HMU) ELECTRIC FUND (4	8,353,109	2,900,717	-65.3%	11,389,328	4,249,795	46.5%	3,183,400	-25.1%	3.5%
2010 PFA ELECTRIC UTILITY REVENUE BONDS (674)	0	7,425,000	0.0%	8,146,000	1,510,244	-79.7%	368,775	-75.6%	0.4%
2010 PFA ELECTRIC SUB-STATION UTY REV BONDS (67	0	0	0.0%	0	5,896,576	0.0%	143,718	-97.6%	0.2%
ENTERPRISE REVENUES/TRSF-IN	$12,516,882	$16,881,142	34.9%	$46,687,179	$32,130,144	90.3%	$10,049,473	-68.7%	11.2%
INTERNAL SERVICE FUNDS									
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (4	344,248	199,786	-42.0%	36,918	46,918	-76.5%	203,046	332.8%	0.2%
EQUIP REPLCT / INFO TECH FUND (460)	789,162	1,049,966	33.0%	883,357	832,721	-20.7%	543,842	-34.7%	0.6%
FACILITY MAINTE INTERNAL SERVICE FUND (470)	469,075	10,016	-97.9%	70,000	0	-100.0%	607,253	0.0%	0.7%
RETIREE HEALTH-OTHER EMPLOYMENT BENEFITS (5	248,661	230,853	-7.2%	231,000	337,800	46.3%	231,000	-31.6%	0.3%
INTERNAL SERVICE FUNDS REVENUES/TRSF-IN	$1,851,146	$1,490,621	-19.5%	$1,221,275	$1,217,439	-18.3%	$1,585,141	30.2%	1.8%
TRUST AND AGENCY FUNDS									
ASSESS DISTRICT 1991-01 DEBT FUND (380)	2,381	2,135	-10.3%	0	(3,400)	-259.3%	0	-100.0%	0.0%
ASSESS DISTRICT 2001-01 DEBT FUND (381)	819,960	920,330	12.2%	896,871	896,873	-2.5%	916,382	2.2%	1.0%
ASSESS DISTRICT 2005-01 DEBT FUND (382)	707,609	436,084	-38.4%	431,503	431,503	-1.1%	435,408	0.9%	0.5%
TAYLOR WOODROW MAINT LMOD TRUST FUND (501	3,166	2,640	-16.6%	1,800	1,800	-31.8%	1,000	-44.4%	0.0%
HERCULES COMM LIBRARY TRUST FUND (531)	5,020	1,052	-79.0%	100	5,100	384.8%	5,100	0.0%	0.0%
HERCULES/PINOLE WWTP RUST FUND (535)	128,945	283,028	119.5%	450,000	450,000	59.0%	0	-100.0%	0.0%
TRUST & AGENCY REVENUES/TRSF-IN	$1,667,081	$1,645,269	-1.3%	$1,780,274	$1,781,874	8.3%	$1,357,890	-23.8%	1.5%
TOTAL CITY REVENUES/TRANSFERS-IN BY FUND	**$119,585,749**	**$128,012,209**	**7.0%**	**$212,951,084**	**$107,478,578**	**-16.0%**	**$90,033,229**	**-16.2%**	**100%**

CITY OF HERCULES, CALIFORNIA
FY 2011-12 BUDGET PLAN DOCUMENT
REVENUES DETAIL BY FUND (FY 2009-10 THRU FY 2011-12)

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
GENERAL FUND (100)									
TAXES:									
0000	311	10	00	SECURED PROP TAX	980,145	1,000,000	895,000	900,000	FY 2011-12 revenue projection assumptions
0000	311	20	00	UNSECURED PROP TAX	62,274	61,200	50,000	57,000	for the City's major revenues are discussed
0000	311	30	00	PRIOR YR SECURED/UNSECURD	(11,283)	12,000	(10,000)	(10,000)	in the Budget Summary section.
0000	311	40	00	SUPPLMNTL-SECURD PROP TX	13,573	50,000	(12,000)	(20,000)	
0000	311	44	00	PROPERTY TAX ADMIN COSTS	(31,080)	0	(30,000)	(34,000)	
0000	311	50	02	GARBAGE LIENS/ASSMTS	93,168	95,000	132,000	135,000	
	PROPERTY TAX AND ASSESSMENTS:				**1,106,797**	**1,218,200**	**1,025,000**	**1,028,000**	
0000	312	20	00	PROP 57/ TRIPLE FLIP	376,732	292,500	152,293	173,628	tax that is calculated based on the City's
	SALES TAX IN LIEU OF PROPERTY TAX:				**376,732**	**292,500**	**152,293**	**173,628**	property assessed value level.
0000	312	00	00	SALES AND USE TAX	1,012,410	1,149,625	1,048,707	1,218,372	Based on gross receipts of Hercules businesses
0000	312	10	00	SALES TAX-PROP 172/SB 509	98,665	91,416	100,000	120,000	1/2% sales tax in County dedicated to police
	SALES AND USE TAX:				**1,111,075**	**1,241,041**	**1,148,707**	**1,338,372**	
0000	319	10	00	GAS UUT	257,044	242,000	225,000	235,000	Based on gross receipts of utility businesses (6%)
0000	319	20	00	ELECTRICITY UUT	743,539	775,000	735,000	750,000	
0000	319	30	00	TELEPHONE UUT	909,838	925,000	875,000	900,000	
0000	319	40	00	WATER UUT	340,574	280,000	420,000	280,000	
	UTILITY USERS TAX:				**2,250,995**	**2,222,000**	**2,255,000**	**2,165,000**	
0000	318	10	00	GAS	31,886	48,783	45,000	45,000	Based on franchise agreements with these
0000	318	20	00	ELECTRIC	106,701	110,000	110,000	110,000	utility and telecommunication businesses
0000	318	30	00	CABLE	364,991	360,000	300,000	300,000	
0000	318	40	00	GARBAGE	99,576	100,000	100,000	100,000	
0000	318	50	00	SEWER	0	250,000	250,000	250,000	
	FRANCHISE FEES:				**603,154**	**868,783**	**805,000**	**805,000**	
0000	316	00	00	BUSINESS LICENSE FEES	140,729	170,000	170,000	165,000	Licenses based on gross receipts of Hercules
	BUSINESS LICENSE FEES:				**140,729**	**170,000**	**170,000**	**165,000**	businesses per Hercules Municipal Code
0000	315	00	00	DOCU TRANSFER TAX	87,564	77,328	60,000	50,000	Based on a %age of real estate transactions
	REAL ESTATE DOCUMENT TRANSFER TAX:				**87,564**	**77,328**	**60,000**	**50,000**	
SUBTOTAL: TAXES					**5,677,046**	**6,089,852**	**5,616,000**	**5,725,000**	
LICENSES AND PERMITS:									
5235	362	06	03	CEQA	0	36,000	0	0	All licenses and permits are issued by the
5235	362	06	04	GENERAL PLAN AMEND FEE	594,165	90,000	45,000	30,000	Community Development Department
5235	362	15	00	MISCELLANEOUS FEES	0	9,000	0	0	
5238	331	01	00	BUILDING FEES	271,014	106,442	65,000	84,000	
5238	331	02	00	ELECTRICAL FEES	72,619	62,761	20,000	21,300	
5238	331	03	00	MECHANICAL FEES	51,370	51,114	10,000	14,000	
5238	331	04	00	PLUMBING FEES	104,753	55,506	18,000	21,500	
5238	331	05	00	INSPECTION FEES	52,616	23,000	38,000	0	
5238	331	06	00	INSULATION FEES	12,884	6,675	700	3,000	
5238	331	08	00	PLAN CHECK FEES	32,855	181,156	17,500	26,700	
5238	331	10	00	FILING FEES	19,075	12,025	18,500	19,000	
5238	331	12	00	SEISMIC FEES	1,627	5,314	100	1,000	
5238	331	13	00	BUS LICENSE INSPECTON FEE	18,720	14,000	18,500	18,500	
5238	331	15	00	OTHER BLDG FEES	7,665	4,000	0	0	
5238	331	16	00	GREEN BLDG STDS	3,055	1,243	800	800	
5238	331	17	00	GENERAL PLAN UPDATE FEE	0	261,753	0	21,000	
SUBTOTAL: LICENSES AND PERMITS					**1,242,418**	**919,989**	**252,100**	**260,800**	
INTERGOVERNMENTAL REVENUES:									
0000	321	10	00	MOTOR VEHICLE IN LIEU	72,301	75,000	75,000	70,000	Payments from the State of California of
0000	321	10	01	VLF SWAP	1,517,496	1,517,496	1,437,246	1,350,000	which are allocated by on property tax
0000	321	30	00	OFF HWY MOTOR VEH TAX	0	500	0	0	assessed valuation levels and receipts from
0000	321	20	00	TRAILER COACH-OTH/IN LIEU	76	0	0	0	automobile registration fees
	MOTOR VEHICLE IN LIEU:				**1,589,873**	**1,592,996**	**1,512,246**	**1,420,000**	
0000	321	35	00	VEHICLE ABATEMENT FEES	21,837	25,000	13,000	13,000	Payments from the State of California for
0000	321	40	00	HOMEOWNRS PROP TAX RELIEF	16,457	19,500	7,770	8,000	various programs and services provided by
0000	321	60	00	POLICE POST TRAINING RECOVERY	18,537	32,000	19,000	5,000	local governments, or special property
0000	321	85	00	BULLETPROOF VEST GRANT	4,032	3,000	3,000	3,000	tax relief initiatives.
0000	321	90	00	SB90 MANDATED COSTS REIMB	0	0	9,912	5,000	
	OTHER GOVERNMENTAL REVENUES:				**60,863**	**79,500**	**52,682**	**34,000**	
SUBTOTAL: INTERGOVERNMENTAL REVENUES					**1,650,736**	**1,672,496**	**1,564,928**	**1,454,000**	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
CHARGES FOR SERVICES:									
4012	367	05	00	COMMUNITY EVENTS	25,308	15,000	2,400	0	This category are fee revenues charged by the City in order to recover a portion of the cost for providing certain programs and services. The basis of the fees and rates are annually approved in the City"s annual fee resolution adopted by City Council as part of the annual budget process.
4013	316	33	00	FARMERS MARKET PERMIT FEE	675	400	100	0	
4013	352	33	00	FARMERS MARKET RENTS	8,913	9,000	6,000	6,000	
4013	364	33	00	MEMBERSHIP FEE REVENUE	2,500	2,000	500	1,000	
	City Council Department Subtotal:				**37,396**	**26,400**	**9,000**	**7,000**	
4421	395	06	00	HERCULEAN REVENUES	11,841	6,000	5,000	0	
	Admin Services Department Subtotal:				**11,841**	**6,000**	**5,000**	**0**	
5160	361	01	00	SPECIAL P.D SVCS/DUI FEES	3,798	2,700	3,500	3,000	
5160	361	02	00	FALSE ALARMS	15,250	6,300	5,000	6,000	
5160	361	07	00	LIVESCAN FINGERPRINTING	9,221	7,200	3,500	5,000	
5160	361	08	00	OFFICER TIME REIMB	158,712	144,000	160,000	160,000	
5160	361	11	00	PARKING FINES	0	22,500	14,000	15,000	
	Police Department Subtotal:				**186,981**	**182,700**	**186,000**	**189,000**	
5235	362	04	00	STAFF SERVICES	1,545	3,000	1,500	1,500	
5235	362	05	01	USE PERMITS	34,054	13,500	20,000	15,000	
5235	362	05	02	DESIGN	2,611	11,700	5,000	4,000	
5235	362	05	03	SUBDIVISION	1,920	6,300	4,000	4,000	
5235	362	06	01	ZONING/VARIANCE	15,455	27,000	16,000	15,000	
5235	362	06	02	PLANNING	17,000	45,000	0	2,000	
5235	362	06	05	ART IN PUBLIC PLACES	537,192	36,753	0	20,116	
	Community Development Department Subtotal:				**609,777**	**143,253**	**46,500**	**61,616**	
5238	395	04	19	BLDG DIV TRAINING FUND	168,727	76,937	13,000	13,000	
5432	395	00	00	MISCELLANEOUS REVENUE	0	0	400	400	
5435	332	01	00	SUBDIVISION FEES	0	2,000	0	0	
5435	332	02	00	GRADING PERMIT FEES	3,723	6,000	0	3,000	
5435	332	03	00	ENCROACHMENT FEES	17,444	10,000	68,000	20,000	
5435	395	00	00	MISCELLANEOUS REVENUE	23,845	7,000	7,000	7,000	
5235	395	04	20	2% ADMINISTRATIVE FEE	0	5,360	100	1,000	
5435	395	04	20	2% ADMINISTRATIVE FEE	0	500	500	500	
5436	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
	Building / Maintenance Department Subtotal:				**213,739**	**107,797**	**89,000**	**44,900**	
5510	364	01	03	NSF FEE REVENUE	1,029	1,000	1,000	1,000	
5512	364	41	00	FACILITIES RENTAL	81,741	92,000	92,000	110,000	
5512	364	41	01	MAINTENANCE/PARK USE FEES	8,910	8,000	3,000	8,000	
5512	364	42	00	NGHBRHD CTRS-LIABLTY INS.	12,268	14,000	13,000	14,000	
5512	364	45	00	SECURITY GUARDS	8,728	8,500	8,500	12,000	
5513	364	31	00	DAY CAMP	74,348	86,400	84,000	99,000	
5514	364	31	00	DAY CAMP	79,586	94,500	98,000	114,000	
5516	364	32	00	CHILD CARE	219,120	312,500	207,000	210,000	
5517	364	32	00	CHILD CARE	220,135	312,500	242,000	210,000	
5518	364	32	00	CHILD CARE	133,455	206,250	173,000	210,000	
5520	364	43	00	RECREATION CLASSES	75,514	84,000	84,000	95,000	
5524	364	39	00	SENIOR CITIZENS PROGRAM	3,845	5,000	5,000	30,000	
5524	364	39	02	SENIOR CITIZENS LUNCH	10,713	12,000	12,000	12,000	
5528	364	37	00	TINY TOTS PROGRAM	130,818	175,000	133,000	168,000	
5536	364	61	00	SWIM CENTER PROGRAMS	102,074	100,000	124,000	165,000	
5536	364	62	00	SWIM TEAM REVENUES	102,807	80,000	107,000	125,000	
5538	364	44	00	SPORTS PROGRAMS	103,513	100,000	124,000	137,000	
5540	364	64	00	TEEN CENTER	52,845	40,000	54,000	61,000	
5542	364	68	00	CONCESSION STAND SALES	21,100	0	0	0	
5542	364	68	01	NON-TAXABLE SALES	4,374	0	0	0	
5543	364	63	00	YOUTH RESOURCE CENTER	135,523	187,500	153,000	170,000	
	Parks and Recreation Department Subtotal:				**1,582,446**	**1,919,150**	**1,717,500**	**1,951,000**	
SUBTOTAL: CHARGES FOR SERVICES					**2,642,180**	**2,385,300**	**2,053,000**	**2,253,516**	
FINES AND FORFEITURES:									
0000	342	00	00	VEHICLE CODE FINES	104,933	70,000	46,000	55,000	This category are revenues collected as a result of fines collected by the City. The basis of the fines are annual adopted in the fee resolution.
0000	395	01	00	RETURNED CHECK FEES	1,110	1,500	500	1,000	
0000	398	00	00	ASSET FORFEITURE	2,604	5,000	500	5,000	
5160	361	04	00	BOOKING FEES	0	0	0	0	
5160	361	06	00	UNCLAIMED PROPERTY	0	9,000	0	0	
5160	361	09	00	TOWED VEHICLE RELEASE FEE	69,671	40,500	55,000	60,000	
5160	361	10	00	WESTNET OFFICER	0	0	0	0	
SUBTOTAL: FINES AND FORFEITURES					**178,318**	**126,000**	**102,000**	**121,000**	
USE OF MONEY& PROPERTY/RENTAL AND LEASE PAYMENTS									
0000	351	01	00	RENTAL INCOME	(1,680)	0	300	0	
0000	351	03	00	BIORAD	7,500	0	0	0	Payments related to BioRad building lease.
0000	352	00	00	CELL TOWER	0	0	0	0	
0000	352	01	00	CELL TOWER	23,167	30,000	30,000	30,000	Payments made to the City by cell phone tower companies pursuant to agreements.
0000	352	01	01	PACIFIC BELL (CINGULAR) CELL TOWER	32,170	32,170	0	0	
0000	352	01	02	NEXTEL CELL TOWER	29,317	29,645	29,645	30,000	
0000	352	01	03	T MOBILE USA CELL TOWER	22,543	22,600	22,600	23,000	
0000	352	01	04	AT&T CELL TOWER	92,214	21,600	21,600	22,000	
0000	354	00	00	SALE OF PROPERTY/YELLOW FREIGHT	0	0	0	1,400,000	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
0000	355	01	00	GF/HMU LEASE PYMT	53,985	264,000	0	0	Payments related to BioRad building lease.
0000	355	03	00	BIO RAD LEASE PYMT	55,300	0	709,032	730,303	Payments related to BioRad building lease.
0000	355	04	00	SALA TAI	17,325	41,580	41,580	42,000	Lease payments for use of City properties
0000	355	05	00	OAK HARBOR FREIGHT LINES	0	0	48,000	36,000	Lease payments for use of City properties
0000	395	91	00	BIO RAD	2,918	0	0	0	Payments related to BioRad building lease.
SUBTOTAL: USE OF MONEY & PROPERTY/RENTAL & LEASE PYMTS					**334,759**	**441,595**	**902,757**	**2,313,303**	
INVESTMENT INCOME:									
0000	351	00	00	INTEREST INCOME	431,180	681,300	200,000	250,000	Interest income earned by the City General Fund
0000	351	03	00	GIC-2009 PFA LRB/BIORAD	0	0	199,582	199,582	from cash and investments held by the City.
0000	351	05	00	INTEREST PAYBACK-RDA	1,262,604	1,598,052	0	0	Interest paid by RDA on loans from General Fund
	INTEREST INCOME:				**1,693,784**	**2,279,352**	**399,582**	**449,582**	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	113,149	0	0	0	Market value of City investments if not held to
	NET CHANGE FAIR MARKET VALUE OF INVESTMENTS:				**113,149**	**0**	**0**	**0**	maturity and were sold on last day of fiscal year.
SUBTOTAL: INVESTMENT INCOME					**1,806,933**	**2,279,352**	**399,582**	**449,582**	
REFUNDS AND REIMBURSEMENTS:									
0000	395	04	02	WCCIWMA ADMIN REIMB	17,309	17,647	17,647	17,000	Payments made to the General Fund by
0000	395	04	03	SEWER FUND	200,000	250,000	250,000	0	programs or services outside the General Fund
0000	395	04	05	AFFORDABLE HOUSING	300,000	300,000	0	0	to recover admnistrative costs incurred in the
0000	395	04	06	RDA MERGED PROJECT AREA	800,000	800,000	0	0	General Fund as a part of ongoing costs of
0000	395	04	07	STORMWATER	65,396	65,396	65,396	0	doing business, such as administrative services
0000	395	04	08	DEVELOPMENT SERVICES	0	0	0	0	of the City Clerk, City Manager, Finance and
0000	395	04	10	L&L DISTRICT 83-2	95,000	102,000	108,000	0	Human Resources. These payments do not
0000	395	05	00	INSURANCE REIMBURSE	605,600	200,000	319,847	375,000	recover salary related costs which are directly
0000	398	01	00	CABLE TV ACCESS	0	0	0	0	
0000	399	22	00	L&L-ADMIN	0	0	0	93,126	costed through the City's payroll system to the
0000	399	23	10	STORM-ADMIN	0	0	0	16,791	respective departments.
0000	399	26	20	GAS TAX-ADMIN	0	0	0	27,487	
0000	399	26	30	MEASURE J/C-ADMIN	0	0	0	11,436	
0000	399	42	00	SEWER-ADMIN	0	0	0	126,050	
0000	399	43	00	HMU-ADMIN	0	0	0	144,435	
0000	399	46	00	IT-ADMIN	0	0	0	23,351	
0000	399	47	00	FAC MAINTE-ADMIN	0	0	0	22,473	
0000	399	60	10	RDA-OPER-ADMIN	0	0	0	38,269	
0000	399	64	00	RDA-AFFORD HOUS-ADMIN	0	0	0	75,827	
4625	395	00	00	BIORAD BLDG PROP TAX PYMT	92,424	100,000	100,000	100,000	
5299	395	99	02	REIMBURSED OTHER COSTS	(7,655)	0	0	0	
SUBTOTAL: REFUNDS AND REIMBURSEMENTS					**2,168,074**	**1,835,043**	**860,890**	**1,071,245**	
OTHER REVENUES AND DONATIONS:									
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	507,756	0	15,000	0	
0000	395	00	00	MISCELLANEOUS REVENUE	(98,499)	7,123,868	0	0	FY 2011 budget of $7.1 M related to Palm Project
0000	395	04	09	RICHMOND SANITARY DONATIO	0	6,000	0	1,000	This project has been cancelled
0000	395	04	11	PARKS & REC DONATIONS	0	6,000	3,000	5,000	
0000	395	06	00	HERCULEAN REVENUES	0	0	0	0	
0000	395	07	00	MAYOR'S CONFERENCE	0	0	0	0	
	NonDepartmental/General Subtotal:				**409,257**	**7,135,868**	**18,000**	**6,000**	
4010	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
4010	395	07	00	MAYOR'S CONFERENCE	0	5,000	5,000	5,000	
4012	395	00	00	MISCELLANEOUS REVENUE	0	30,000	0	0	
	City Council Department Subtotal:				**0**	**35,000**	**5,000**	**5,000**	
4115	395	00	00	MISCELLANEOUS REVENUE	1,180	2,000	250	250	
	City Manager Department Subtotal:				**1,180**	**2,000**	**250**	**250**	
4420	395	00	00	MISCELLANEOUS REVENUE	273,690	60,059	30,000	30,000	Charges for copies and other misc services
4421	395	00	00	MISCELLANEOUS REVENUE	526	2,500	500	0	
4424	395	00	00	MISCELLANEOUS REVENUE	85	0	200	0	
	Admin Srvc Department Subtotal:				**274,301**	**62,559**	**30,700**	**30,000**	
4520	395	00	00	MISCELLANEOUS REVENUE	3,575	0	0	0	
	Human Resources Department Subtotal:				**3,575**	**0**	**0**	**0**	
5160	395	00	00	MISCELLANEOUS REVENUE	12,395	2,250	0	0	
5160	395	08	00	MISC. DONATIONS	10	0	5,250	5,000	
5164	395	00	00	MISCELLANEOUS REVENUE	254	0	0	0	
	Police Department Subtotal:				**12,659**	**2,250**	**5,250**	**5,000**	
5235	395	00	00	MISCELLANEOUS REVENUE	0	0	200	200	
5238	395	00	00	MISCELLANEOUS REVENUE	22,552	0	1,600	0	
	Community Dev. & Bldg Mainte. Departments Subtotal:				**22,552**	**0**	**1,800**	**200**	
5501	395	00	00	MISCELLANEOUS REVENUE	0	0	0	40,000	
	Library Subtotal:				**0**	**0**	**0**	**40,000**	
5510	395	00	00	MISCELLANEOUS REVENUE	0	0	50	100	
5518	395	00	00	MISCELLANEOUS REVENUE	78	0	0	0	
5540	395	00	00	MISCELLANEOUS REVENUE	602	0	0	0	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
				Parks and Recreation Department Subtotal:	**680**	**0**	**50**	**100**	
				SUBTOTAL: OTHER REVENUES AND DONATIONS	**724,204**	**7,237,677**	**61,050**	**86,550**	
				TOTAL: GENERAL FUND REVENUES	**16,424,668**	**22,987,304**	**11,812,307**	**13,734,996**	
				TRANSFERS-IN FROM OTHER CITY FUNDS:					
0000	490	20	10	AB 3229 COPS GRANT	100,000	100,000	100,000	100,000	Transfers into the General Fund from other City funds to support various costs incurred in the General Fund or to provide resources needed by the General Fund to support operations.
0000	490	24	70	DIF-PARK & RECREATION	0	30,000	0	0	
0000	490	26	20	GAS TAX FUND	110,000	200,000	200,000	0	
0000	490	26	30	MEASURE C	80,000	200,000	200,000	0	
0000	490	29	50	GRANT FUND	139,018	17,500	17,500	17,500	
0000	490	40	10	FISCAL NEUTRALITY	73,169	80,000	50,000	1,263,112	
0000	490	43	00	HERCULES MUNICIPAL UTILIT	371,898	0	0	0	
0000	490	45	00	VEHICLE REPLACEMENT FUND	0	750,000	750,000	0	
0000	490	53	10	LIBRARY FOUNDATION DONATIONS	1,991	0	0	0	
0000	490	67	30	2009 SERIES PFA DSF	7,047,373	7,123,868	0	0	
				TOTAL: TRANSFERS-IN FROM OTHER CITY FUNDS:	**7,923,449**	**8,501,368**	**1,317,500**	**1,380,612**	
				GRAND TOTAL: GENERAL FUND REVENUES & TRANSFERS-IN	**24,348,117**	**31,488,672**	**13,129,807**	**15,115,608**	
				CITY OF HERCULES SPECIAL REVENUE FUNDS					
				FISCAL NEUTRALITY RESERVE FUND (401)					
0000	351	00	00	INTEREST INCOME	73,169	80,000	50,000	40,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(1,893)	0	0	0	
0000	367	00	00	OTHER FEES & CONTRIBUTNS	0	0	0	0	
				TOTAL: FISCAL NEAUTRALITY FUND REVENUES	**71,276**	**80,000**	**50,000**	**40,000**	
				LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)					
				LANDSCAPE AND LIGHTING - CITYWIDE AND NEIGHBORHOODS OF DISTRICT 83-2 FUND (220)					
0000	311	45	00	LIGHTING & LNDSCPNG ASSMT	1,121,141	1,147,827	0	0	
0000	351	00	00	INTEREST INCOME	(903)	0	500	500	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	173	0	0	0	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	974	0	500	0	
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	656,263	638,846	Revenues received by the City to cover the costs of providing landscape and lighting services in the various neighborhood assessment districts and the City's general street thoroughfares and similar general public areas.
5410	311	45	21	CITYWIDE-VICTORIA BY BAY	0	0	0	80,511	
5410	311	45	22	CITYWIDE-HERCULES VILLAGE	0	0	0	22,758	
5410	311	45	23	CITYWIDE-BAYWOOD L&L	0	0	0	7,596	
5410	311	45	24	CITYWIDE-BAYSIDE L&L	0	0	0	35,289	
5411	311	45	02	CITYWDE & NEIGHBRHD ZONE #1	0	0	40,865	38,817	
5412	311	45	02	CITYWDE & NEIGHBRHD ZONE #2	0	0	62,094	60,500	Revenues are assessments applied on parcels of land owned by the property owners in the respective neighborhoods and citywide.
5413	311	45	02	CITYWDE & NEIGHBRHD ZONE #3/4	0	0	56,446	54,998	
5414	311	45	02	CITYWDE & NEIGHBRHD ZONE #5A	0	0	66,793	65,081	
5415	311	45	02	CITYWDE & NEIGHBRHD ZONE #5B	0	0	28,965	28,222	
5416	311	45	02	CITYWDE & NEIGHBRHD ZONE #5C	0	0	8,554	8,354	Begnning in FY12 citywide revs/costs for all neighborhoods moved to this 220 Fund.
5417	311	45	02	CITYWDE & NEIGHBRHD ZONE #6	0	0	18,669	18,191	
5418	311	45	02	CITYWDE & NEIGHBRHD ZONE #7	0	0	57,324	57,802	
5419	311	45	02	CITYWDE & NEIGHBRHD ZONE #8	0	0	143,626	139,939	
5420	311	45	02	CITYWDE & NEIGHBRHD ZONE #9	0	0	61,265	59,692	
				TOTAL: CITYWIDE/NEIGHBHDS DIST 83-2 FUND REVENUES	**1,121,385**	**1,147,827**	**1,201,864**	**1,317,096**	
				LANDSCAPE AND LIGHTING - VICTORIA BY THE BAY NEIGHBORHOOD FUND (221)					
0000	311	45	02	CITYWDE & NEIGHBRHD ZONES	396,585	400,289	0	0	
0000	351	00	00	INTEREST INCOME	12,030	1,000	1,000	1,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	2,844	0	0	0	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	388	0	0	0	
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	82,308	0	Begnning in FY12 citywide revs/costs for this neighborhood moved to 220 Fund.
5421	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	338,715	330,018	
				TOTAL: L&L VICTORIA BY BAY NEIGHBRHD FUND REVENUES	**411,847**	**401,289**	**422,023**	**331,018**	
				LANDSCAPE AND LIGHTING - HERCULES VILLAGE NEIGHBORHOOD FUND (222)					
0000	311	45	02	CITYWDE & NEIGHBRHD ZONES	137,014	138,294	0	0	
0000	351	00	00	INTEREST INCOME	8,863	3,000	3,000	3,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	2,032	0	0	0	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	118	0	0	0	
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	23,267	0	Begnning in FY12 citywide revs/costs for this neighborhood moved to 220 Fund.
5422	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	122,200	119,074	
				TOTAL: L&L HERCULES VILG NEIGHBRHD FUND REVENUES	**148,027**	**141,294**	**148,467**	**122,074**	
				LANDSCAPE AND LIGHTING - BAYWOOD NEIGHBORHOOD FUND (223)					
0000	311	45	02	CITYWDE & NEIGHBRHD ZONES	138,064	142,784	0	0	
0000	351	00	00	INTEREST INCOME	3,826	1,000	1,000	1,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	885	0	0	0	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	437	0	0	0	
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	7,766	0	Begnning in FY12 citywide revs/costs for this
5423	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	142,500	138,843	neighborhood moved to 220 Fund.
TOTAL: L&L BAYWOOD NEIGHBRHD FUND REVENUES					**143,212**	**143,784**	**151,266**	**139,843**	
LANDSCAPE AND LIGHTING - BAYSIDE NEIGHBORHOOD FUND (224)									
0000	311	45	02	CITYWDE & NEIGHBRHD ZONES	69,181	104,057	0	0	
0000	351	00	00	INTEREST INCOME	(703)	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(139)	0	0	0	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	138	0	0	0	
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	36,082	0	Begnning in FY12 citywide revs/costs for this
5424	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	73,305	71,424	neighborhood moved to 220 Fund.
TOTAL: L&L BAYSIDE NEIGHBRHD FUND REVENUES					**68,477**	**104,057**	**109,387**	**71,424**	
GRAND TOTAL: ALL LANDSCAPE AND LIGHTING DISTRICT REVENUES					**1,892,948**	**1,938,251**	**2,033,007**	**1,981,455**	
STORMWATER FUND (231)									
0000	311	55	00	ASSESSMENT FEES	340,165	317,163	317,163	340,000	
0000	351	00	00	INTEREST INCOME	(1,101)	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(198)	0	0	0	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	375	0	0	0	
TOTAL: STORMWATER FUND REVENUES					**339,241**	**317,163**	**317,163**	**340,000**	
COMMUNITY DEVELOPMENT FUND (242)									
0000	351	00	00	INTEREST INCOME	16,077	10,000	5,000	5,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	3,355	0	0	0	
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0	
5238	362	45	00	PROPERTY DEVELOPMENT TAX	164,900	0	0	0	
0000	367	02	00	CHILD CARE FACILITY FEES	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
TOTAL: COMMUNITY DEVELOPMENT FUND REVENUES					184,332	10,000	5,000	5,000	
0000	490	10	00	GENERAL FUND	0	0	0	0	
0000	490	29	50	GRANT FUND	(9,906)	0	0	0	
0000	490	46	00	INFO TECHNOLOGY FUND	0	0	0	0	
0000	490	47	00	FACILITY MNTC FUND	0	0	0	0	
TOTAL: COMMUNITY DEVELOPMENT FUND TRANSFERS-IN					(9,906)	0	0	0	
TOTAL: COMMUNITY DEVELOPMENT FUND REVENUES & TRANSFERS-IN					**174,426**	**10,000**	**5,000**	**5,000**	
DEVELOPMENT FEE FUND (243)									
0000	321	99	00	MISC. STATE GRANTS	0	0	0	0	
0000	351	00	00	INTEREST INCOME	80,465	60,000	15,000	15,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	17,898	0	0	0	
0000	367	40	00	GROWTH IMPACT FEE	0	0	0	0	
TOTAL: DEVELOPMENT FEE FUND REVENUES					**98,363**	**60,000**	**15,000**	**15,000**	
GAS TAX (STATE) STREET AND ROAD MAINTENANCE FUND (262)									
0000	313	02	00	2106	91,583	80,000	80,000	89,079	these funds are reveived from State collected gas taxes
0000	313	03	00	2107	178,037	160,000	160,000	173,260	based on population and can be used for consturction
0000	313	04	00	2107.5	5,000	5,000	5,000	5,000	and maintenance of city streets
0000	313	05	00	2126	0	0	0	0	
0000	313	06	00	2105	133,582	120,000	120,000	130,193	
0000	313	07	00	AB2928-TRAFFIC CONGST REL	221,908	50,000	50,000	0	
0000	313	08	00	2103	0	0	150,000	273,602	
0000	321	14	00	FEDERAL/STATE	0	0	0	0	
0000	351	00	00	INTEREST INCOME	38,307	25,000	25,000	25,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	9,218	0	(11,000)	(11,000)	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	500	500	500	
TOTAL: GAS TAX STREETS/ROAD FUND REVENUES					677,635	440,500	579,500	685,634	
0000	490	29	50	GRANT FUND	601,369	67,000	0	67,000	
0000	490	31	00	TRANSFERS IN CAP PROJECTS	6,119	0	0	0	
TOTAL: GAS TAX STREETS/ROAD FUND TRANSFERS-IN					607,488	67,000	0	67,000	
TOTAL: GAS TAX STREETS/ROAD FUND REVENUES AND TRANSFERS-IN					**1,285,123**	**507,500**	**579,500**	**752,634**	
MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND (263)									
0000	312	04	00	RETURN TO SOURCE	580,270	290,000	0	580,000	these funds are reveived from Contra Costa Transportion
0000	312	05	00	PROJECT SPECIFIC	0	0	0	0	Authority (CCTA) from State sales tax for growth management
0000	351	00	00	INTEREST INCOME	33,077	20,000	20,000	20,000	planning and local street maintenance
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	7,014	0	(9,000)	(10,000)	
0000	395	00	00	MISCELLANEOUS REVENUE	4,000	0	0	0	
TOTAL: MEASURE C/J STREETS/ROADS FUND REVENUES					624,361	310,000	11,000	590,000	
0000	490	29	50	GRANT FUND	183,326	0	0	0	
TOTAL: MEASURE C/J STREETS/ROADS FUND TRANSFERS-IN					183,326	0	0	0	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
TOTAL: MEASURE C/J STREETS/ROADS FUND REVENUES & TRANSFERS-IN					**807,687**	**310,000**	**11,000**	**590,000**	
SOLID WASTE/RECYCLING AB 939 FUND (291)									
0000	351	00	00	INTEREST INCOME	2,933	2,500	2,500	2,500	grant funds recevied for recycling initiatives in P&R
TOTAL: SOLID WASTE/RECLYCLING FUND REVENUES					2,933	2,500	2,500	2,500	
0000	490	29	50	GRANT FUND	0	5,000	5,000	5,000	
TOTAL: SOLID WASTE/RECLYCLING FUND TRANSFERS-IN					0	5,000	5,000	5,000	
TOTAL: SOLID WASTE/RECLYCLING FUND REVENUES & TRANSFER-IN					**2,933**	**7,500**	**7,500**	**7,500**	
STATE COPS AB 3229 POLICE GRANT FUND (201)									
0000	321	61	00	AB 3229 COPS - SLESF	100,000	100,000	100,000	100,000	State funding for local police services
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
TOTAL: STATE COPS POLICE GRANT FUND REVENUES					100,000	100,000	100,000	100,000	
0000	490	10	00	GENERAL FUND	(3,670)	0	0	0	
TOTAL: STATE COPS POLICE GRANT FUND TRANSFERS-IN					(3,670)	0	0	0	
TOTAL: STATE COPS POLICE GRANT FUND REVENUES & TRANSFERS-IN					**96,330**	**100,000**	**100,000**	**100,000**	
GRANTS - CITYWIDE FUND (295)									
0000	320	10	00	POLICE GRANTS	13,976	17,500	17,500	17,500	county overtime reimbursement
0000	320	12	00	DEPT OF TRANSPORTATION	576,928	67,000	0	67,000	ARRA stimulas funds
0000	320	13	00	MTC/CCTA	0	2,270,000	0	0	Required match for NTC Grant Funding
0000	321	14	03	STREET LIGHTS-SWIM CTR-CA	0	135,630	135,630	0	State Energy Commission grant from LED street lights
0000	321	15	00	WCCTAC/STMP (ITC)	0	0	0	300,000	
0000	321	16	00	CALTRANS (ITC)	0	0	0	0	
0000	321	17	00	STIP/TE (ITC)	0	0	0	1,959,000	
0000	321	18	00	STATE PROP 84 (CHELSEA)	0	0	0	1,836,680	
0000	321	19	00	STIP/RIP (ITC)	0	0	0	8,000,000	
0000	321	50	01	RECYCLING	0	5,000	5,000	5,000	Recycling grant - Parks and Recreation
0000	321	50	02	CAPITAL CORRIDOR RAIL STN	468,785	15,225,000	220,000	0	CCTA/WCCTAC/STMP funds for opertations - no capital
0000	321	50	03	BAY AREA AIR QUALITY MGMT	0	0	0	0	
0000	321	50	04	CCC FISH & WILDLIFE (CHELSEA)	0	0	0	56,200	Prop 84 and Fish and Wildlife Grant
0000	321	64	03	H.E.L.P (SYCAMORE BLDG)	559,802	0	0	0	
0000	321	64	04	STATE GRANTS	0	0	0	0	
0000	322	10	00	TCRP/FTA (ITC)	0	0	0	0	
0000	322	11	00	TIGER II (ITC)	0	0	0	2,265,000	
0000	322	12	00	FTA/WESTCAT (ITC)	0	0	0	1,251,000	
0000	322	13	00	EPA (CHELSEA)	0	0	0	144,500	
0000	351	00	00	INTEREST INCOME	2,415	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(503)	0	0	0	
TOTAL: GRANTS (CITYWIDE) FUND REVENUES					**1,621,403**	**17,720,130**	**378,130**	**15,901,880**	
GRAND TOTAL: CITY OF HERCULES SPECIAL REVENUE FUNDS					**6,389,730**	**21,050,544**	**3,496,300**	**19,733,469**	

CITY OF HERCULES CAPITAL PROJECTS FUNDS

DEVELOPMENT IMPACT FEE (DIF) CGC 66000 FUNDS (241, 244, 521, 264 AND 246 - 248)

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
GENERAL PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (241)									
0000	351	00	00	INTEREST INCOME	31,559	20,000	10,000	10,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	6,863	0	0	0	
0000	362	50	01	GEN PUBLIC FACILITIES	0	0	0	0	this fee is collected at the time permits are pulled for development.
0000	367	50	00	DEVELOPMENT IMPACT FEE	0	0	0	0	Fee must be used for gov't bdgs & equip facilities to accommodate
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	new development. These funds cannot be used to maintain current
5238	362	50	00	DEVELOPMENT IMPACT FEES	192,980	21,735	2,000	8,625	facilities
TOTAL: DIF-GENERAL PUBLIC FACILITIES FUND REVENUES					**231,402**	**41,735**	**12,000**	**18,625**	
POLICE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (244)									
0000	351	00	00	INTEREST INCOME	4,617	2,000	1,000	1,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	886	0	0	0	
0000	362	50	03	POLICE FACILITIES	0	0	0	0	this fee is collected at the time permits are pulled for development.
0000	367	50	00	DEVELOPMENT IMPACT FEE	0	0	0	0	Fee must be used for police facilities to accommodate
5238	362	50	00	DEVELOPMENT IMPACT FEES	84,951	9,500	1,000	3,825	new development. These funds cannot be used to maintain current facilities
TOTAL: DIF-POLICE FACILITIES FUND REVENUES					**90,454**	**11,500**	**2,000**	**4,825**	
FIRE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (246)									
0000	351	00	00	INTEREST INCOME	15	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	362	50	00	DEVELOPMENT IMPACT FEES	0	0	0	0	
0000	362	50	04	FIRE FACILITIES	0	0	0	0	this fee is collected on new development to pay
0000	367	50	00	DEVELOPMENT IMPACT FEE	0	0	0	0	fire facilities to accommodate new development.
5238	362	50	00	DEVELOPMENT IMPACT FEES	83,264	20,655	1,000	8,040	These funds cannot be used to maintain current facilities
TOTAL: DIF-FIRE FACILITIES FUND REVENUES					**83,279**	**20,655**	**1,000**	**8,040**	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
PARKS AND RECREATION PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (247)									
0000	351	00	00	INTEREST INCOME	85,932	70,000	20,000	20,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	19,117	0	0	0	
0000	351	05	00	INTEREST PAYBACK-RDA	267,713	0	0	0	
0000	362	50	05	PARK & REC FACILITIES	0	0	0	0	This fee is collected on new development to pay for
5238	362	50	00	DEVELOPMENT IMPACT FEES	857,994	0	0	0	parks and rec facilities to accommodate new development.
0000	367	50	00	DEVELOPMENT IMPACT FEE	0	0	0	0	These funds cannot be used to maintain current
TOTAL: DIF-PARKS & REC FACILITIES FUND REVENUES					1,230,756	70,000	20,000	20,000	facilities
0000	490	24	80	DEVELOPER PARK & REC	0	0	0	0	
0000	490	30	00	SINGLE CAP PROJECT	0	0	0	0	
TOTAL: DIF-PARKS & REC FACILITIES FUND TRANSFERS-IN					0	0	0	0	
TOTAL: DIF-PARKS & REC FACILITIES FUND REVENUES & TRANSFERS-IN					**1,230,756**	**70,000**	**20,000**	**20,000**	
TRAFFIC PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (248)									
0000	351	00	00	INTEREST INCOME	53,415	40,000	18,000	18,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	11,818	0	0	0	
0000	362	50	07	TRAFFIC FACILITIES	0	0	0	0	
0000	367	50	00	DEVELOPMENT IMPACT FEE	0	0	0	0	This fee is collected on new development to pay for
0000	490	31	00	TRANSFERS IN CAP PROJECTS	0	0	0	0	transportation improvements to serve new development.
5238	362	50	00	DEVELOPMENT IMPACT FEES	658,560	230,245	0	150,450	These funds cannot be used to maintain current
TOTAL: DIF-TRAFFIC FACILITIES FUND REVENUES					**723,793**	**270,245**	**18,000**	**168,450**	facilities
SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND (264)									
0000	351	00	00	INTEREST INCOME	207	1,500	500	0	
0000	362	55	00	STMP TRAFFIC IMPACT FEES	0	0	0	0	These funds are collected by the City on behalf of
0000	367	70	00	STMP TRAFFIC IMPACT FEES	0	0	0	0	CCTA/WCCTAC to fund regional and subregional
5238	362	55	00	STMP TRAFFIC IMPACT FEES	252,358	17,180	1,650	30,540	transportation projects
TOTAL: SUBREGIONIAL TRANSPORTATION MITIGATION PROGRAM REVENUES					**252,565**	**18,680**	**2,150**	**30,540**	
REGIONAL AIR QUALITY DEVELOPMENT IMPACT FEE (DIF) PASS-THRU FUND (521)									
0000	351	00	00	INTEREST INCOME	1,590	1,200	1,200	1,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	354	0	0	0	
TOTAL: REGIONAL AIR QUALITY DIF PASS-THRU FUND REVENUES					**1,944**	**1,200**	**1,200**	**1,000**	
GRAND TOTAL: DIF CGC 66000 FUNDS REVS & TRANSFERS-IN					**2,614,193**	**434,015**	**56,350**	**251,480**	
CITY OF HERCULES CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND (300)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	1,000	0	
TOTAL: CAPITAL PROJECTS (SINGLE) FUND REVENUES					0	0	1,000	0	
0000	490	10	00	GENERAL FUND	0	7,075,415	0	0	Palm Project - cancelled
0000	490	24	40	DIF - POLICE FACILITIES	90,329	0	0	0	
0000	490	24	70	DIF-PARK & RECREATION	411,784	1,806,678	1,806,678	0	Duck Pond Park and Ohlone Park
0000	490	26	10	DIF-TRAFFIC FACILITIES	0	225,000	0	0	
0000	490	29	50	GRANT FUND	0	135,630	135,630	2,037,380	LED Street Light Project (See 295-0000-321-14-03 - Street Light Swim C
0000	490	38	20	JOHN MUIR PKWY ASSMT DIST	405,188	0	0	0	Work on John Muir Parkway
0000	490	67	30	2009 SERIES PFA DSF	0	1,435,477	1,435,477	0	
TOTAL: CAPITAL PROJECTS (SINGLE) FUND TRANSFERS-IN					907,301	10,678,200	3,377,785	2,037,380	
TOTAL: CAPITAL PROJECTS (SINGLE) FUND REVENUES & TRANSFERS-IN					**907,301**	**10,678,200**	**3,378,785**	**2,037,380**	
CITY OF HERCULES CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND (310 AND 311)									
0000	395	00	00	MISCELLANEOUS REVENUE	159,971	0	0	0	Statewide Community Infrastructure Program
5970	321	97	00	COUNTY GRANTS	0	0	0	0	
TOTAL: CITY CAPITAL PROJECTS (MULTIPLE) FUND REVENUES					159,971	0	0	0	
0000	490	24	10	DIF-GENERAL PUBLIC FACILI	0	0	0	0	Library
0000	490	24	70	DIF-PARK & RECREATION	53,432	0	0	0	
0000	490	29	50	GRANT FUND	(31,469)	0	0	0	
0000	490	61	50	RDA 2005 TABS	0	0	0	0	Civic Arts Building now Sala Thai
TOTAL: CITY CAPITAL PROJECTS (MULTIPLE) FUND TRANSFERS-IN					21,963	0	0	0	
TOTAL: CITY CAPITAL PROJECTS (MULTI) FUND REVENUES & TRANSFERS-IN					**181,934**	**0**	**0**	**0**	
GRAND TOTAL: CITY OF HERCULES CAPITAL PROJECT FUNDS					**3,703,428**	**11,112,215**	**3,435,135**	**2,288,860**	
CITY OF HERCULES GOVERNMENTAL DEBT SERVICE FUNDS									
CITY FACILITIES ENERGY EFFICIENCY LEASE (SUN TRUST) FUND (383)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	355	02	00	CITY LEASE PAYMENT	229,349	205,599	205,599	205,598	GF contribution to Lease Payment
TOTAL: CITY BLDG ENERGY EFFICIENCY LEASE (SUN TRUST) FUND REVENUES					**229,349**	**205,599**	**205,599**	**205,598**	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
HERCULES PUBLIC FINANCING AUTHORITY (PFA) DEBT SERVICE FUNDS - GENERAL GOVERNMENTAL DEBT (671 - 673)									
[PFA debt service funds backed by essential services / utility enterprise funds' resources are shown in the Utility Enterprise Section]									
2003A SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (671)									
0000	351	00	00	INTEREST INCOME	9,086	0	0	0	
0000	355	01	00	GF/HMU LEASE PYMT	348,368	0	2,000	0	
TOTAL: 2003A LRB DEBT SRVC FUND REVENUES					357,454	0	2,000	0	
0000	490	67	40	PFA 2010 HMU	6,495,000	0	112,817	0	Refunding of PFA 2003A
TOTAL: 2003A LRB DEBT SRVC FUND TRANSFERS-IN					6,495,000	0	112,817	0	
TOTAL: 2003A LRB DEBT SRVC FUND REVENUES & TRANSFERS-IN					**6,852,454**	**0**	**114,817**	**0**	
2003B SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (672)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0	
0000	355	02	00	CITY LEASE PAYMENT	577,279	580,397	580,397	576,110	Debt Service
TOTAL: 2003B LRB DEBT SRVC FUND REVENUES					**577,279**	**580,397**	**580,397**	**576,110**	
2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (673)									
0000	351	00	00	INTEREST INCOME	32,636	0	0	0	
0000	355	02	00	CITY LEASE PAYMENT	627,230	723,733	923,315	921,366	Bio-RAD Venture Deal
0000	394	02	00	PROCEEDS FROM BONDS	10,080,000	0	0	0	Bio Rad and GIC
TOTAL: 2009 LRB DEBT SRVC FUND REVENUES					10,739,866	723,733	923,315	921,366	
0000	490	10	00	GENERAL FUND	2,500	199,582	0	0	
0000	490	67	20	PFA 03B LEASE REV BONDS	0	0	0	0	
TOTAL: 2009 LRB DEBT SRVC FUND TRANSFERS-IN					2,500	199,582	0	0	
TOTAL: 2009 LRB DEBT SRVC FUND REVENUES & TRANSFERS-IN					**10,742,366**	**923,315**	**923,315**	**921,366**	
GRAND TOTAL: HERCULES PFA (GOVTAL) DEBT SERVICE FUNDS					**18,172,099**	**1,503,712**	**1,618,529**	**1,497,476**	
GRAND TOTAL: CITY OF HERCULES DEBT SRVC (GOVTL) FUNDS					**18,401,448**	**1,709,311**	**1,824,128**	**1,703,074**	
HERCULES REDEVELOPMENT AGENCY (RDA) FUNDS									
REDEVELOPMENT AGENCY (RDA) SPECIAL REVENUE FUNDS									
REDEVELOPMENT AGENCY OPERATING FUND (601)									
0000	314	01	00	DYNAMITE PROJECT	5,063,770	4,431,106	3,737,300	3,662,330	Annual Tax Increment
0000	314	02	00	PROJ AREA 2	3,260,672	2,921,752	2,877,896	2,820,000	
0000	314	03	00	PROJECT AREA 3	0	0	108,395	111,100	
	Property tax increment subtotal:				8,324,442	7,352,858	6,723,591	6,593,430	
0000	342	00	00	VEHICLE CODE FINES	279	0	0	0	
0000	351	00	00	INTEREST INCOME	(222,424)	(100,000)	(100,000)	(150,000)	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(35,750)	0	0	0	
	Investment income subtotal:				(257,895)	(100,000)	(100,000)	(150,000)	
0000	351	07	00	BUSINESS LOANS	38,770	181,635	270,000	260,000	Interest Income on Loan Portfolio (24)
0000	352	01	00	CELL TOWER	0	0	0	0	
0000	355	00	00	LEASE PAYMENT	162,601	375,084	490,000	40,000	Powder Key & Herc Fitness
3005	394	12	00	PROCEEDS FROM LOANS	84,470	116,031	125,000	150,000	Busienss Development Loans (24)
	Use of money and property-other subtotal:				285,841	672,750	885,000	450,000	
0000	395	00	00	MISCELLANEOUS REVENUE	91,301	96,000	96,000	100,000	Clancy - PNR
5299	395	99	01	REIMBURSED LABOR COSTS	(10,444)	0	0	0	
5299	395	99	02	REIMBURSED OTHER COSTS	0	0	219,484	0	
	Other revenues subtotal:				80,857	96,000	315,484	100,000	
TOTAL: RDA OPERATING FUND REVENUES					8,433,245	8,021,608	7,824,075	6,993,430	
0000	490	10	00	GENERAL FUND	0	0	0	1,855,064	To cover RDA obligations
0000	490	24	10	DIF-GENERAL PUBLIC FACILI	0	0	190,499	0	Loans to Sycamore North 3/14/11 (prior fees)
0000	490	24	20	COMM DEVELOP	0	0	163,200	0	Loans to Sycamore North 3/14/11 (prior fees)
0000	490	24	40	DIF - POLICE FACILITIES	0	0	84,267	0	Loans to Sycamore North 3/14/11 (prior fees)
0000	490	24	70	DIF-PARK & RECREATION	0	0	844,800	0	Loans to Sycamore North 3/14/11 (prior fees)
0000	490	26	10	DIF-TRAFFIC FACILITIES	0	0	657,246	0	Loans to Sycamore North 3/14/11 (prior fees)
0000	490	31	00	TRANSFERS IN CAP PROJECTS	38,534	0	0	0	
0000	490	40	10	FISCAL NEUTRALITY	0	0	0	0	
0000	490	42	00	SEWER ENT. FUND	0	0	313,047	0	Loand to Sycamore North 3/14/11 (prior fees)
0000	490	61	90	2007 RDA TAB SERIES A	0	0	0	1,649,000	Payment of Catellys OPA from bond proceeds
0000	490	63	00	RDA CAPITAL FUND	1,013,056	0	0	0	
0000	490	64	00	HOUSING SET-ASIDE OPERATE	195,000	0	0	130,000	Bridge OPA
0000	490	67	30	TRANSFER IN (VARIOUS)	0	0	0	0	Anticpation of SERAF
TOTAL: RDA OPERATING FUND TRANSFERS-IN					1,246,590	0	2,253,059	3,634,064	
TOTAL: RDA OPERATING FUND REVENUES & TRANSFERS-IN					**9,679,835**	**8,021,608**	**10,077,134**	**10,627,494**	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
RDA REPAYMENT TO THE CITY FUND (613)									
0000	314	01	00	DYNAMITE PROJECT	0	0	0	0	
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
TOTAL: REPAYMENT TO CITY FUND REVENUES					0	0	0	0	
0000	490	60	10	RDA OPERATING FUND	0	614,852	0	0	Interest on $34million asset
0000	490	61	00	TRANSFERS IN FM	0	0	0	0	
TOTAL: REPAYMENT TO CITY FUND TRANSFERS-IN					0	614,852	0	0	
TOTAL: REPAYMENT TO CITY FUND REVENUES & TRANSFERS-IN					**0**	**614,852**	**0**	**0**	
RDA OWNER PARTICIPATION AGREEMENTS (OPA) FUND (614)									
0000	314	01	00	DYNAMITE PROJECT	0	0	0	0	
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
TOTAL: OWNER PARTICIPATION AGREEMENTS (OPA) FUND REVENUES					0	0	0	0	
0000	490	60	10	RDA OPERATING FUND	160,220	2,493,607	105,045	0	Other OPAs
0000	490	61	70	2007A	393,743	0	0	0	
0000	490	61	90	2007 RDA TAB SERIES A	1,868,148	0	4,798,067	0	Catellus Settlement Agreement
0000	490	64	00	HOUSING SET-ASIDE OPERATE	195,000	130,000	130,000	0	Brdige
TOTAL: OWNER PARTICIPATION AGREEMENTS (OPA) FUND TRANSFERS-IN					2,617,111	2,623,607	5,033,112	0	
TOTAL: OWNER PRTCP. AGRMNTS (OPA) FUND REVENUES & TRANSFERS-IN					**2,617,111**	**2,623,607**	**5,033,112**	**0**	
RDA AFFORDABLE HOUSING OPERATING FUND (640)									
0000	314	01	00	DYNAMITE PROJECT	1,265,943	1,899,045	2,021,239	1,980,000	Anuual Tax Increment Housing Set Aside
0000	314	02	00	PROJ AREA 2	815,168	1,252,179	959,292	940,000	
0000	314	03	00	PROJECT AREA 3	0	0	36,132	36,880	
	Property tax increment subtotal:				2,081,111	3,151,224	3,016,663	2,956,880	
0000	351	00	00	INTEREST INCOME	(87,865)	(60,000)	(60,000)	(60,000)	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(16,112)	0	18,000	18,000	
	Investment income subtotal:				(103,977)	(60,000)	(42,000)	(42,000)	
0000	351	06	00	LOAN PAYBACK-BRIDGE HSG	12,354	0	34,000	15,000	Income from Bridge - Arbors DDA
0000	351	08	00	HOUSING LOANS	371	330	12,000	12,000	Beautification Loan Program
0000	351	09	00	HRLM INTEREST	88,608	0	35,000	7,006	More than half homes sold - less income
0000	351	10	00	SYCAMORE BY THE BAY	0	0	0	0	
0000	351	12	00	FIRST-TIME HOME BUYER	0	0	0	0	
0000	355	00	00	LEASE PAYMENT	62,737	68,160	22,500	15,000	First Time Homebuyer Loans
	Use of money and property-other subtotal:				164,070	68,490	103,500	49,006	
6000	369	07	01	CREDIT CHECK	2,769	2,400	2,400	1,500	
6000	369	07	02	CREDIT COUNSELING	0	0	0	0	
6000	369	07	03	HOMEBUYER EDUCATION	1,172	900	900	500	
6000	369	07	04	MAILBOX REVENUES	57,035	29,325	0	0	
6000	369	07	05	2004 BEGIN REUSE ACCOUNT	30,000	0	0	0	
6000	369	40	15	GAS VALVE INSTALLATION	7,432	600	600	200	
0000	394	12	10	FIRST-TIME HOME BUYER	0	0	0	3,000	
6000	394	12	60	EMERGENCY LOANS	1,078	1,191	19,000	0	
0000	394	12	70	HMOWNSHP RETENTION/LOSS	24,728	31,205	32,000	1,018,912	Homes owned by the Agency
0000	394	12	80	CITYWIDE INCENTIVE LOANS	0	0	1,000	6,000	
	Charges for services subtotal:				124,214	65,621	55,900	1,030,112	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
6000	395	00	00	MISCELLANEOUS REVENUE	8,034	5,000	3,500	2,907	
	Other revenues subtotal:				8,034	5,000	3,500	2,907	
TOTAL: RDA AFFORDABLE HOUSING FUND REVENUES					2,273,452	3,230,335	3,137,563	3,996,905	
0000	490	31	00	CITYWIDE (MULTI) CAP PROJECTS	35,000	0	0	0	HELP Funds
0000	490	61	70	2007A	93,333	0	0	0	Augment First time homebuyer program funds
0000	490	61	80	2007B	46,667	224,000	40,000	0	
0000	490	61	90	2007 RDA TAB SERIES A	500,000	0	0	0	In from bond proceeds
0000	490	63	10	SYCAMORE DOWNTOWN PROJECT	242,329	240,000	0	0	In from bond proceeds
TOTAL: RDA AFFORDABLE HOUSING FUND TRANSFERS-IN					917,329	464,000	40,000	0	
TOTAL: RDA AFFORDABLE HOUSING FUND REVENUES & TRANSFERS-IN					**3,190,781**	**3,694,335**	**3,177,563**	**3,996,905**	
GRAND TOTAL: HERCULES RDA SPECIAL REVENUE FUNDS					**15,487,727**	**14,954,402**	**18,287,809**	**14,624,399**	

REDEVELOPMENT AGENCY (RDA) CAPITAL PROJECTS FUNDS

RDA CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND (630 & 632)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
0000	321	99	00	MISC. STATE GRANTS	0	0	0	0	
TOTAL: RDA CAPITAL PROJECTS (SINGLE FUNDED) FUND REVENUES					0	0	0	0	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
0000	490	26	10	DIF-TRAFFIC FACILITIES	0	1,850,000	10,000	0	Sycamore North
0000	490	29	50	GRANT FUND	0	2,270,000	15,000	0	matching commitment for NTC Project
0000	490	31	00	CITYWIDE CAP PROJECTS	90,540	0	0	0	
0000	490	60	10	RDA OPERATING FUND	0	1,925,962	0	0	Loan to Syc North
0000	490	61	50	RDA 2005 TABS	1,035,718	0	0	0	Bond Draws
0000	490	61	90	2007 RDA TAB SERIES A	3,144,971	13,120,377	1,430,000	0	Bond Draws
TOTAL: RDA CAPITAL PROJECTS (SINGLE FUNDED) FUND TRANSFERS-IN					4,271,229	19,166,339	1,455,000	0	
TOTAL: RDA CAPITAL PRJS (SINGLE) FUND REVENUES AND TRANSFERS-IN					**4,271,229**	**19,166,339**	**1,455,000**	**0**	
RDA CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND (631)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	(49,688)	23,232,904	0	0	
TOTAL: RDA CAPITAL PROJECTS (MULTIPLE FUNDED) FUND REVENUES					(49,688)	23,232,904	0	0	
0000	490	24	20	COMM DEVELOP	0	0	0	0	
0000	490	26	20	GAS TAX FUND	0	0	0	0	
0000	490	29	50	GRANT FUND	741,379	15,225,000	220,000	13,775,000	ITC Grants Expected in FY 11/12
0000	490	30	00	SINGLE CAP PROJECT	0	0	0	0	
0000	490	31	00	CITYWIDE CAP PROJECTS	1,276,178	0	0	0	
0000	490	60	10	RDA OPERATING FUND	0	0	2,253,059	0	
0000	490	61	20	2001 TABS	0	0	0	0	
0000	490	61	50	RDA 2005 TABS	1,564,166	0	0	0	Bond Proceeds
0000	490	61	70	2007A	10,839,043	0	0	0	Bond Proceeds
0000	490	61	80	2007B	4,233,250	5,297,096	6,408,844	0	Bond Proceeds
0000	490	61	90	2007 RDA TAB SERIES A	2,930,063	6,250,000	8,058,066	0	Bond Proceeds
0000	490	64	00	HOUSING SET-ASIDE OPERATE	0	0	0	0	
TOTAL: RDA CAPITAL PROJECTS (MULTIPLE FUNDED) FUND TRANSFERS-IN					21,584,079	26,772,096	16,939,969	13,775,000	
TOTAL: RDA CAPITAL PRJS (MULTI) FUND REVENUES & TRANSFERS-IN					**21,534,391**	**50,005,000**	**16,939,969**	**13,775,000**	
GRAND TOTAL: HERCULES RDA CAPITAL PROJECTS FUNDS					**25,805,620**	**69,171,339**	**18,394,969**	**13,775,000**	

REDEVELOPMENT AGENCY (RDA) DEBT SERVICE FUNDS

RDA 2005 SERIES TAX ALLOCATION BONDS (GENERAL) DEBT SERVICE FUND (615)									
0000	351	00	00	INTEREST INCOME	10,990	0	0	0	
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
TOTAL: RDA 2005 TAB DEBT SRVC FUND REVENUES					10,990	0	0	0	
0000	490	60	10	RDA OPERATING FUND	7,829,475	7,900,384	7,900,384	3,976,766	Debt Service on TAB 2005
0000	490	63	00	RDA CAPITAL FUND	0	0	0	0	
0000	490	64	00	HOUSING SET-ASIDE OPERATE	0	0	0	0	
TOTAL: RDA 2005 TAB DEBT SRVC FUND TRANSFERS-IN					7,829,475	7,900,384	7,900,384	3,976,766	
TOTAL: RDA 2005 TAB DEBT SRVC FUND REVENUES & TRANSFERS-IN					**7,840,465**	**7,900,384**	**7,900,384**	**3,976,766**	
RDA 2007A SERIES TAX ALLOCATION BONDS (GENERAL) DEBT SERVICE FUND (619)									
0000	351	00	00	INTEREST INCOME	76,249	85,000	85,000	85,000	
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0	
TOTAL: RDA 2007A TAB DEBT SRVC FUND REVENUES					76,249	85,000	85,000	85,000	
0000	490	60	10	RDA OPERATING FUND	2,875	0	0	3,886,358	Debt Service on TAB 2007
0000	490	61	50	RDA 2005 TABS	3,853,209	3,886,359	3,886,359	0	
TOTAL: RDA 2007A TAB DEBT SRVC FUND TRANSFERS-IN					3,856,084	3,886,359	3,886,359	3,886,358	
TOTAL: RDA 2007A TAB DEBT SRVC FUND REVENUES & TRANSFERS-IN					**3,932,333**	**3,971,359**	**3,971,359**	**3,971,358**	
RDA HOUSING 2007A SERIES TAX ALLOCATION BONDS DEBT SERVICE FUND (617)									
0000	351	00	00	INTEREST INCOME	23,162	0	100	100	
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0	
TOTAL: RDA HOUSING 2007A TAB DEBT SRVC FUND REVENUES					23,162	0	100	100	
0000	490	60	10	RDA OPERATING FUND	0	0	0	0	
0000	490	64	00	HOUSING SET-ASIDE OPERATE	913,218	1,022,044	1,022,044	1,013,119	Debt Service on Housing Bond - taxable
TOTAL: RDA HOUSING 2007A TAB DEBT SRVC FUND TRANSFERS-IN					913,218	1,022,044	1,022,044	1,013,119	
TOTAL: RDA HOUSING 2007A TAB DEBT SRVC FUND REVS & TRANSFERS-IN					**936,380**	**1,022,044**	**1,022,144**	**1,013,219**	
RDA HOUSING 2007B SERIES TAX ALLOCATION BONDS DEBT SERVICE FUND (618)									
0000	351	00	00	INTEREST INCOME	12,437	0	5,000	5,000	
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0	
TOTAL: RDA HOUSING 2007B TAB DEBT SRVC FUND REVENUES					12,437	0	5,000	5,000	
0000	490	60	10	RDA OPERATING FUND	0	0	0	0	
0000	490	61	40	OPA	393,743	0	0	0	
0000	490	64	00	HOUSING SET-ASIDE OPERATE	743,749	882,086	882,086	833,972	Debt Service on Housing Bond - nontaxable
TOTAL: RDA HOUSING 2007B TAB DEBT SRVC FUND TRANSFERS-IN					1,137,492	882,086	882,086	833,972	
TOTAL: RDA HOUSING 2007B TAB DEBT SRVC FUND REVS & TRANSFERS-IN					**1,149,929**	**882,086**	**887,086**	**838,972**	
GRAND TOTAL: HERCULES RDA DEBT SERVICE FUNDS					**13,859,107**	**13,775,873**	**13,780,973**	**9,800,315**	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
GRAND TOTAL: HERCULES RDA - ALL FUNDS					**55,152,454**	**97,901,614**	**50,463,751**	**38,199,714**	

CITY OF HERCULES ENTERPRISE (PROPRIETARY) FUNDS

HERCULES SEWER/WASTEWATER UTILITY ENTERPRISE FUNDS (420 & 675)

HERCULES SEWER UTILITY ENTERPRISE FUND (420)

0000	351	00	00	INTEREST INCOME	33,776	15,000	40,000	40,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	9,043	0	0	0	
0000	351	05	00	INTEREST PAYBACK-RDA	718,000	0	0	0	
0000	353	00	00	PROFIT/LOSS EARNINGS	0	0	0	0	
	Investment income subtotal:				760,819	15,000	40,000	40,000	
0000	368	03	00	SEWER SERVICE CHARGES	4,491,526	4,735,069	4,914,529	5,149,047	Rate payers
0000	368	05	00	INDUSTRIAL W/W ORDNCE FEE	0	0	0	0	
0000	368	07	00	RENTAL/MAINT AGREEMENT	0	0	0	0	
0000	368	09	00	SEWER CONNECTION FEE	502,830	10,000	5,000	13,821	
0000	368	10	00	SEWER FACILITIES FEES	406,084	51,874	0	0	
0000	368	11	00	SEWER LATERAL INSPECTION	2,148	0	12,000	12,000	
	Charges for services subtotal:				5,402,588	4,796,943	4,931,529	5,174,868	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	25,382	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	187,753	0	200,000	0	Pinole's one time contribution for studies
5475	395	05	00	INSURANCE REIMBURSE	0	0	0	0	
0000	395	11	00	REVENUE BOND - PROPOSED	0	0	0	0	
	Other revenues subtotal:				213,135	0	200,000	0	
TOTAL: HERCULES SEWER UTILITY FUND REVENUES					6,376,542	4,811,943	5,171,529	5,214,868	
0000	490	10	00	GENERAL FUND	0	0	0	0	
0000	490	38	00	ASSESS DIST 91-1	178,883	162,772	0	0	Transfer in from Newberry/Manzanita AD Project
0000	490	67	50	2010 PFA WWTP	0	10,504,136	3,070,000	400,000	2010 Bond Issue for Capital Improvements
TOTAL: HERCULES SEWER UTILITY FUND TRANSFERS-IN					178,883	10,666,908	3,070,000	400,000	
TOTAL: HERCULES SEWER UTILITY FUND REVS & TRANSFERS-IN					**6,555,425**	**15,478,851**	**8,241,529**	**5,614,868**	

HERCULES SEWER/ WASTEWATER TREATMENT PLANT DEBT SERVICE FUND - 2010 SERIES PFA UTILITY REVENUE BONDS (675)

0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	355	02	00	CITY LEASE PAYMENT	0	465,000	465,000	504,712	Interest payment on debt
0000	394	02	00	PROCEEDS FROM BONDS	0	10,802,000	11,765,000	0	Bond Proceeds
TOTAL: WWTP 2010 PFA UTILITY REV BONDS DEBT SRVC FUND REVS					0	11,267,000	12,230,000	504,712	
0000	490	10	00	GENERAL FUND	0	0	0	0	
0000	490	42	00	SEWER ENT. FUND	0	406,000	2,000	234,000	Principle payment on debt
0000	490	67	20	PFA 03B LEASE REV BONDS	0	0	0	0	
TOTAL: WWTP 2010 PFA UTILITY REV BONDS DEBT SRVC FUND TRNSFS-IN					0	406,000	2,000	234,000	
TOTAL: WWTP 2010 PFA UTILITY REV BNDS DEBT SRVC REVS & TRNSF-IN					**0**	**11,673,000**	**12,232,000**	**738,712**	
TOTAL: HERCULES SEWER UTILITY FUNDS' REVS & TRANSFERS-IN					**6,555,425**	**27,151,851**	**20,473,529**	**6,353,580**	

HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUNDS (430, 674 & 676)

4.8%

HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)

0000	351	00	00	INTEREST INCOME	56,342	0	20,000	23,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	13,983	0	0	0	
0000	353	00	00	PROFIT/LOSS EARNINGS	0	0	0	0	
	Investment income subtotal:				70,325	0	20,000	23,000	
0000	369	01	00	RESIDENTIAL	707,215	730,008	783,000	785,000	Rate Payers
0000	369	01	01	DISCOUNT	(29,127)	(27,000)	(30,000)	(30,100)	Rate Payers
0000	369	05	00	SMALL COMM	400,278	426,212	505,000	510,000	Rate Payers
0000	369	10	00	MED COMM	664,799	594,813	637,000	650,000	Rate Payers
0000	369	11	00	LARGE COMM	0	0	0	0	Rate Payers
0000	369	11	01	DISCOUNT	0	0	0	0	Rate Payers
0000	369	19	00	LG INDUST	835,263	947,429	806,000	810,000	Rate Payers
0000	369	19	01	DISCOUNT	0	0	0	0	
0000	369	20	00	HMU RATE INCREASES	0	0	0	0	
0000	369	21	00	RECONNECTION FEES	1,680	2,500	1,100	1,500	
0000	369	22	00	CONNECTION FEE	4,375	4,500	4,300	4,500	
0000	369	23	00	LATE FEES	4,488	1,600	4,000	4,500	
0000	369	24	00	COLLECTION FEES	1,250	0	0	2,000	
0000	369	25	00	RENEWABLE ENERGY CHARGE	18,422	54,266	57,000	60,000	
0000	369	30	00	STREET LIGHTS	25,684	30,000	26,000	28,000	
	Charges for services subtotal:				2,634,327	2,764,328	2,793,400	2,825,400	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	87	0	1,895	0	
0000	395	00	00	MISCELLANEOUS REVENUE	40,235	10,000	14,500	15,000	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
5299	395	99	02	REIMBURSED OTHER COSTS	155,743	320,000	320,000	320,000	Temporary power
	Other revenues subtotal:				196,065	330,000	336,395	335,000	
TOTAL: HMU ELECTRIC ENTERPRISE FUND REVENUES					2,900,717	3,094,328	3,149,795	3,183,400	
0000	490	10	00	GENERAL FUND	0	0	0	0	
0000	490	24	30	DEVELOPMENT FEE FUND	0	600,000	600,000	0	
0000	490	61	50	RDA 2005 TABS	0	0	0	0	RDA Payment for infrastrucure
0000	490	67	10	PFA 2003 A DSF	0	0	0	0	
0000	490	67	40	PFA 2010 HMU	0	7,695,000	0	0	Bond Proceeds
0000	490	67	60	PFA 2010 ELECT SUBSTATION	0	0	500,000	0	Bond Proceeds
TOTAL: HMU ELECTRIC ENTERPRISE FUND TRANSFERS-IN					0	8,295,000	1,100,000	0	
TOTAL: HMU ELECTRIC ENTERPRISE FUND REVS & TRNSFS-IN					**2,900,717**	**11,389,328**	**4,249,795**	**3,183,400**	
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC DEBT SERVICE FUND - 2010 SERIES PFA UTILITY REVENUE BONDS (674)									
0000	351	00	00	INTEREST INCOME	0	0	3,000	3,000	
0000	355	02	00	*CITY LEASE PAYMENT*	0	264,000	214,050	361,775	Interest payment on debt; no principal in FY12
0000	394	02	00	PROCEEDS FROM BONDS	7,425,000	7,882,000	0	0	Bond Proceeds
TOTAL: HMU ELEC. 2010 PFA REV BONDS DEBT SRVC FUND REVENUES					7,425,000	8,146,000	217,050	364,775	
0000	490	10	00	GENERAL FUND	0	0	0	0	
0000	490	43	00	HERCULES MUNICIPAL UTILIT	0	0	0	4,000	funds to cover fiscal charges
0000	490	67	10	PFA 2003 A DSF	0	0	1,293,194	0	Refund Amount from PFA 2003A
0000	490	67	20	PFA 03B LEASE REV BONDS	0	0	0	0	
0000	490	67	30	TRANSFER IN FROM	0	0	0	0	
TOTAL: HMU ELEC. 2010 PFA REV BONDS DEBT SRVC FUND TRANSFERS-IN					0	0	1,293,194	4,000	
TOTAL: HMU ELEC. 2010 PFA REV BNDS DEBT SRVC FUND REVS & TRNSF-IN					**7,425,000**	**8,146,000**	**1,510,244**	**368,775**	
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC SUB-STATION DEBT SERVICE FUND - 2010 SERIES PFA UTILITY REVENUE BONDS (676)									
0000	351	00	00	INTEREST INCOME	0	0	400	400	
0000	355	02	00	CITY LEASE PAYMENT	0	0	121,176	139,818	Interest payment on debt; no principal in FY12
0000	394	02	00	PROCEEDS FROM BONDS	0	0	5,775,000	0	
TOTAL: HMU SUB-STATION 2010 PFA REV BONDS DEBT SRVC REVENUES					0	0	5,896,576	140,218	
0000	490	10	00	GENERAL FUND	0	0	0	0	
0000	490	42	00	SEWER ENT. FUND	0	0	0	0	
0000	490	43	00	HERCULES MUNICIPAL UTILIT	0	0	0	3,500	funds to cover fiscal charges
0000	490	67	20	PFA 03B LEASE REV BONDS	0	0	0	0	
TOTAL: HMU SUB-STATION 2010 PFA REV BONDS DEBT SRVC TRANSFERS-IN					0	0	0	3,500	
TOTAL: HMU SUB-STATION 2010 PFA REV BNDS DEBT SRVC REVS & TRNSF-IN					**0**	**0**	**5,896,576**	**143,718**	
TOTAL: HERCULES MUNICIPAL UTILITY (HMU) FUNDS' REVENUES					**10,325,717**	**19,535,328**	**11,656,615**	**3,695,893**	
GRAND TOTAL: HERCULES UTILITY ENTERPRISE FUNDS					**16,881,142**	**46,687,179**	**32,130,144**	**10,049,473**	

CITY OF HERCULES INTERNAL SERVICE (PROPRIETARY) FUNDS

VEHICLE REPLACEMENT INTERNAL SERVICE FUND (450)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	12,364	0	0	0	
0000	353	00	00	PROFIT/LOSS EARNINGS	(17,205)	0	0	0	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	9,043	0	10,000	10,000	
0000	397	00	00	EQUIPMENT REPLACEMENT REV	186,238	36,918	36,918	193,046	Assumes benefiting Departments make contribution
TOTAL: VEHICLE REPLACEMENT ISF FUND REVENUES					190,440	36,918	46,918	203,046	
0000	490	24	20	COMM DEVELOP	9,346	0	0	0	Transfers-in from other funds for specific new
TOTAL: VEHICLE REPLACEMENT ISF FUND TRANSFERS-IN					9,346	0	0	0	
TOTAL: VEHICLE REPLACEMENT ISF FUND REVENUES & TRANSFERS-IN					**199,786**	**36,918**	**46,918**	**203,046**	
EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND (460)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	353	00	00	PROFIT/LOSS EARNINGS	0	0	0	0	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	6,700	0	
0000	395	00	00	MISCELLANEOUS REVENUE	343,946	157,336	100,000	100,000	- IT surcharge on City services transactions
0000	397	00	00	EQUIPMENT REPLACEMENT REV	603,055	701,921	701,921	443,842	- Payments from City departments
TOTAL: EQUIP REPLACE/IT ISF FUND REVENUES					947,001	859,257	808,621	543,842	- Transfers-in from other funds for specific new
0000	490	10	00	GENERAL FUND	87,513	0	0	0	equipment acquisitions, rather than replacement.
0000	490	12	00	COMM DEV FUND	0	0	0	0	
0000	490	24	20	COMM DEVELOP	15,452	24,100	24,100	0	Police radio upgrade; $475 over 5 years
0000	490	42	00	SEWER ENT. FUND	0	0	0	0	Funded by Cmty Dev-Pub Safety/Emerg Mgmt projects.
0000	490	43	00	HERCULES MUNICIPAL UTILIT	0	0	0	0	
0000	490	60	10	RDA OPERATING FUND	0	0	0	0	
0000	490	64	00	HOUSING SET-ASIDE OPERATE	0	0	0	0	
TOTAL: EQUIP REPLACE/IT ISF FUND TRANSFERS-IN					102,965	24,100	24,100	0	
TOTAL: EQUIP REPLACE/IT ISF FUND REVENUES & TRANSFERS-IN					**1,049,966**	**883,357**	**832,721**	**543,842**	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2009-10 FINAL ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	NOTES DETAIL
FACILITY MAINTENANCE INTERNAL SERVICE FUND (470)									
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	54	0	0	0	Payments from city departments.
0000	397	00	00	EQUIPMENT REPLACEMENT REV	0	0	0	607,253	Change in accounting treatment;
5433	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	Previously reflected as a net against
TOTAL: FACILITY MAINTENANCE ISF FUND REVENUES					54	0	0	607,253	this fund's expenditures.
0000	490	24	20	COMM DEVELOP	9,962	40,000	0	0	Swim Center Decking - $40k for Child Care upgrades
0000	490	42	00	SEWER ENT. FUND	0	30,000	0	0	
TOTAL: FACILITY MAINTENANCE ISF FUND TRANSFERS-IN					9,962	70,000	0	0	
TOTAL: FACILITY MAINTENANCE ISF FUND REVENUES & TRANSFERS-IN					**10,016**	**70,000**	**0**	**607,253**	
RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND (511)									- Payments from city departments to cover actual
0000	351	00	00	INTEREST INCOME	19,253	15,000	15,000	15,000	and estimated costs based on accuarial studies.
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(5,456)	0	106,800	0	Actuarial reports determine the Annual
0000	395	00	00	MISCELLANEOUS REVENUE	1,056	0	0	0	Required Contribution (ARC) needed in order to
TOTAL: RETIREE HEALTH OPEB FUND REVENUES					14,853	15,000	121,800	15,000	retain sufficient funds to meet future years
0000	490	10	00	GENERAL FUND	216,000	216,000	216,000	216,000	estimated obligations of retiree OPEB payments.
TOTAL: RETIREE HEALTH OPEB FUND TRANSFERS-IN					216,000	216,000	216,000	216,000	- Most part-time employees are in the General
TOTAL: RETIREE HEALTH OPEB FUND REVS & TRANSFERS-IN					**230,853**	**231,000**	**337,800**	**231,000**	Fund Parks & Recreation Dept.
GRAND TOTAL: CITY OF HERCULES INTERNAL SRVC FUNDS					**1,490,621**	**1,221,275**	**1,217,439**	**1,585,141**	
CITY OF HERCULES TRUST (FUDICIARY) FUNDS									
ASSESSMENT DISTRICT 1991-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (380)									
0000	317	10	00	ASSMT DIST. COLLECTIONS	0	0	0	0	
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	2,135	0	(3,400)	0	
TOTAL: ASSESS DIST. 1991-01 DEBT SRVC FUND REVENUES					**2,135**	**0**	**(3,400)**	**0**	
ASSESSMENT DISTRICT 2001-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (381)									
0000	311	55	00	ASSESSMENT FEES	0	0	0	0	
0000	317	10	00	ASSMT DIST. COLLECTIONS	915,771	896,171	896,171	915,382	Alfred Nobel Collected Assessments
0000	317	20	00	ASSMT DIST. PREPAYMENTS	0	0	0	0	
0000	351	00	00	INTEREST INCOME	1,020	700	700	1,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	3,539	0	0	0	
TOTAL: ASSESS DIST. 2001-01 DEBT SRVC FUND REVENUES					**920,330**	**896,871**	**896,871**	**916,382**	
ASSESSMENT DISTRICT 2005-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (382)									
0000	317	10	00	ASSMT DIST. COLLECTIONS	434,025	430,003	430,003	434,408	John Muir Parkway Collected Assessments
0000	351	00	00	INTEREST INCOME	1,154	1,500	1,500	1,000	
TOTAL: ASSESS DIST. 2005-01 DEBT SRVC FUND REVENUES					**436,084**	**431,503**	**431,503**	**435,408**	
TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND (501)									
0000	351	00	00	INTEREST INCOME	2,160	1,800	1,800	1,000	Funds set aside for Bayside Affordable Housing
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	480	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
TOTAL: TAYLOR WOODROW MAINT LMOD FUND REVENUES					**2,640**	**1,800**	**1,800**	**1,000**	
HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND (531)									
0000	351	00	00	INTEREST INCOME	185	100	100	100	Donations by citizens for programs and capital
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	improvements to the City's library.
0000	395	08	02	PUBLIC LIBRARY	867	0	5,000	5,000	
TOTAL: COMMUNITY LIBRARY TRUST FUND REVENUES					**1,052**	**100**	**5,100**	**5,100**	
HERCULES / PINOLE WASTEWATER TREATMENT PLANT PLAN RESTRICTED EXPENDABLE TRUST FUND (535)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
0000	490	42	00	SEWER ENT. FUND	283,028	200,000	200,000	0	Pinole WW share for future planning/design study
0000	490	67	50	2010 PFA WWTP	0	250,000	250,000	0	Hercules sewer share for same study costs.
TOTAL: HERCULES/PINOLE WWTP TRUST FUND REVENUES					**283,028**	**450,000**	**450,000**	**0**	
GRAND TOTAL: CITY OF HERCULES TRUST FUNDS					**1,645,269**	**1,780,274**	**1,781,874**	**1,357,890**	
GRAND TOTAL: CITY OF HERCULES/ RDA - ALL FUNDS' REVENUES					**128,012,209**	**212,951,084**	**107,478,578**	**90,033,229**	

EXPENDITURES OVERVIEW

The budget of a city reflects the cost of providing core municipal services matched with the resources available to pay for the services. Core services promote the safety, health and vitality of a community. Some of these services are unable to generate sufficient revenues in their daily operations to recover their costs and need to rely on taxpayer supported revenue sources. Other municipal services operate as business enterprises and are required to meet external regulations of their operations, reporting and accounting.

Representing community priorities, the elected City Council sets the policy direction for which services receive support (subsidy) from taxes, intergovernmental revenues, charges for services and other governmental type revenues, and the service level appropriate for the community of the enterprises of the city, all within the limits of available resources. To maximize limited resources, the community expects that the core services be delivered effectively (achieve the service objectives) and efficiently (at the least cost).

There are three basic categories for expenditures: operating, capital, and debt. Operating costs must match (or be balanced by) the resources made available to the City in the course of its operations. Sub-categories of operating costs are employee compensation, services, supplies/materials, allocated cost payments of services rendered between city departments, and other expenses. Capital project costs are typically multi-year in nature, so the total cost of a project must be supported with definable revenue sources, such as intergovernmental grants, developer and other fees, residual operating balances, or proceeds from issuing debt. Debt costs are typically paid from the generation of sufficient operating revenues to meet the contractual obligations entered into by the city for previous financing activities. Proceeds from debt financing activities typically fund capital costs, and at times operating costs.

Financial reporting for cities segments revenues and expenditures into various categories based on the restrictions imposed on their functions. The General Fund accounts for all resources that are not otherwise legally required by outside parties to be accounted for in other types of governmental accounting funds. Resources for other specific purposes are accounted for in the City's other fund types - special revenue, capital, debt, enterprise, internal service funds and trust/agency funds.

OVERVIEW OF CITY EXPENDITURES

The city's total expenditures and transfers-out are budgeted at $91.47 million for Fiscal Years 2011-12, a decrease from the prior year estimate of $41.9 million. The decrease reflects a 31% reduction in the expenditure activity of the City. Because transfers-out from various City funds are recorded as revenues in the receiving fund, it is more meaningful to exclude transfers when discussing budgets on a organization-wide basis. Adjusted to exclude the $31.47 million in total City transfers, the City total expenditure budget amounts to $60.0 million.

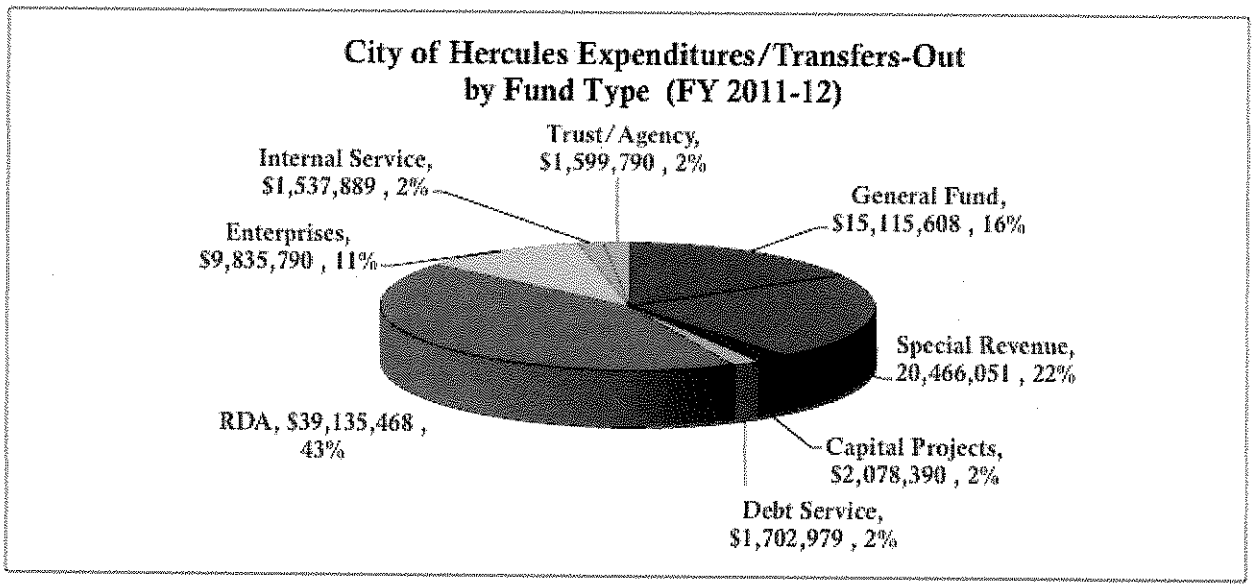
The recessionary and weak economy has not only impacted programs supported by tax dollars, but has had a detrimental impact to programs citywide. The reduction from the prior year estimate of budgeted total city expenditures for FY 2011-12 is $23.0 million, or a decrease of 28%. This total

reduction is comprised of cuts to nearly all the City's cost categories, such as reductions to salary and benefits costs of $5.2 million, reduction in services costs of $4.5 million, other expenses reductions of $3.7 million and reduced capital project funding by $10 million.

Some of these cost reductions are for one-time events, such as capital projects, while other of these reductions will continue into the future. The total operating budget of the City, amounting to $25.6 million, was reduced from the prior year by $12.6 million, or 33%. In comparison to the previous year of FY 2009-10, total City operating cost reductions amounted to $18.4 million.

These significant operating cost reductions were made to address the city's fiscal concerns and will be challenging on the organization and the community going forward. For example, 81% of the $5.2 million in total citywide salary and benefit reductions were made to General Fund operating departments. The city's workforce, measured as full-time equivalent employees (FTE) dropped from the budgeted level two years ago of 158.9 FTE to 102.2 FTE, a loss of 56.7 FTE citywide since FY 2009-10.

The pie chart illustrates the distribution of citywide expenditures and transfers-out by the various fund type categories. The Redevelopment Agency budget is the largest for FY 2011-12, amounting to $39.14 million or 43% of the total. Due to its financial reporting requirements, this category combines operating, capital and debt costs. The next largest category of the city's special revenue funds, amounting to $20.5 million, or 22% of the total. Special revenue funds in Hercules include activities related to the maintenance and repair of roads and streets, landscaping and lighting, and the distribution to other City funds of grant funds received from state, federal and regional governments.



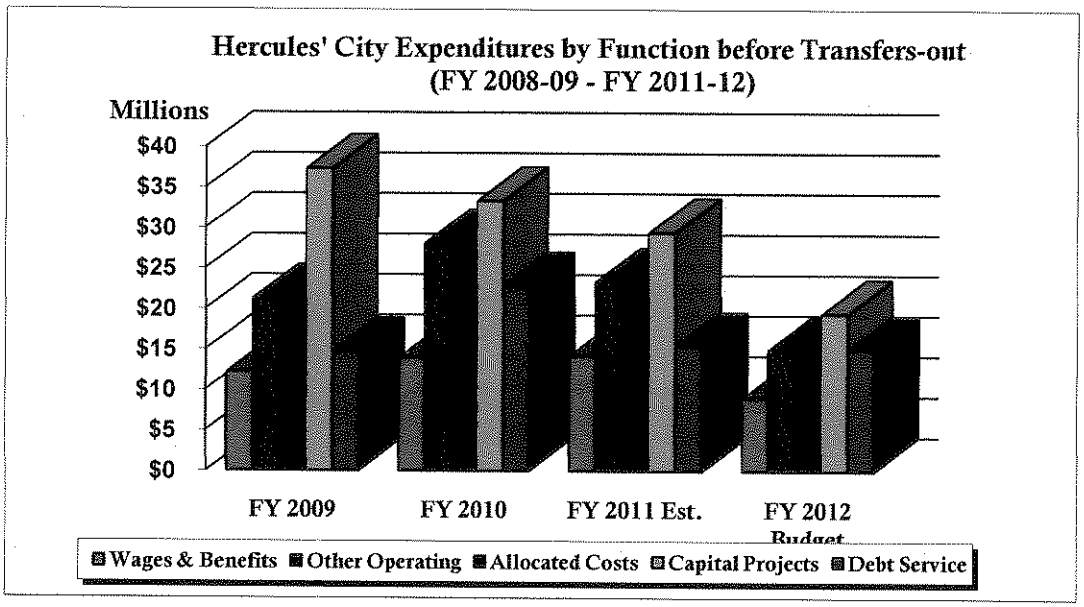
The third and fourth largest cost categories are the General Fund and the city's utility enterprise funds, totaling $15.1 million and $9.8 million respectively. The General Fund comprises of 16% of total city expenditures and transfers-out, and the utilities at 11%. Due to their financial reporting requirements, the utilities include operating, capital and debt costs.

There are two ways to examine expenditures: by cost function and by department. The sections that follow will provide an analysis of these costs using these two approaches.

Expenditures by Function

A review of expenditures by the cost function provides information horizontally across services to ascertain the drivers that are cause baseline increasing or decreases. Typical drivers to costs include inflation, systemic increases in health care costs, changes in construction materials due demand for raw materials, and changes to the salary and benefit structures in employee labor agreements. City costs are categorized by the following functions. Salaries/wages, employee benefits, services, supplies, risk management related insurance premiums, other expenses and administrative costs the City departments are paying to other City departments for services rendered such as administration, management support, information technology, vehicle replacement and City facility maintenance.

The following data discussion has excluded transfers-out. As discussed before, total city expenditures excluding transfers-out for FY 2011-12 total $60 million, a 28% decrease from the FY 2020-11 estimate of $83 million. The chart below graphically illustrates the dramatic reductions made to the City's cost structure as part of this FY 2011-12 budget. Since FY 2008-09, there were steep declines in capital project spending, as well as other operating costs.



The FY 2011-12 budget contains appropriations for $6.3 million in salaries and wages, $2.6 million in employee benefits, $9.2 million for services, $881,000 for risk management insurance premiums, $2.2 million in HMU electric utility specific costs reported separately, $1.6 million in allocated administrative costs, $393,000 in supplies, $19.4 million in capital projects, and $15.0 million in debt service payments.

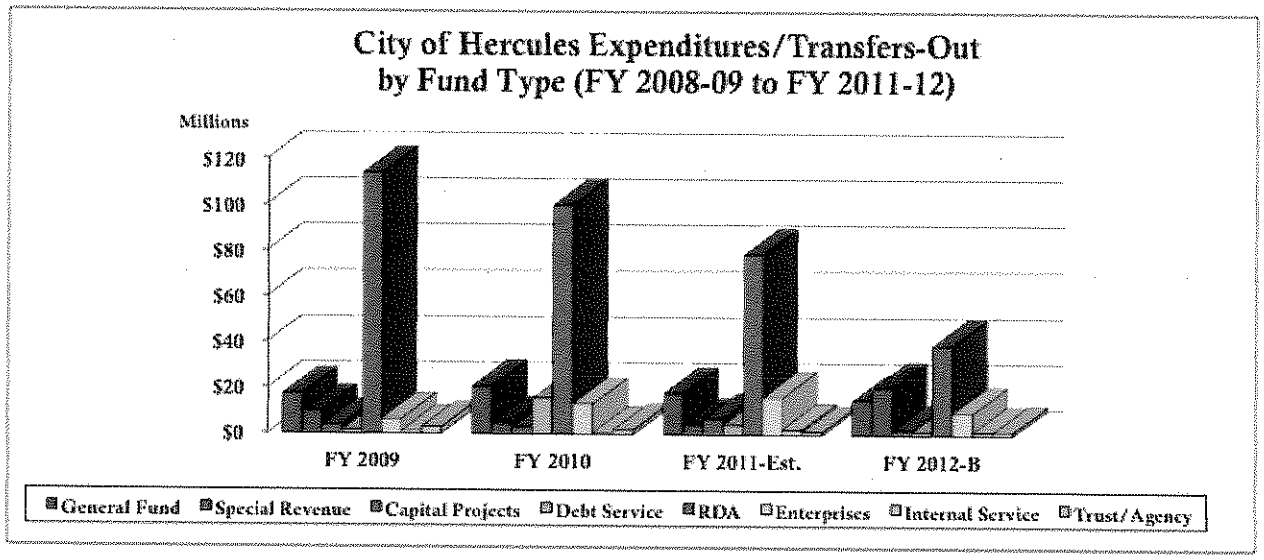
On a percentage of total basis, salary and benefits costs combined have been approximately 15% of total costs over the four-year period. Even though dramatic reductions were made to salary costs in FY 2011-12, their percentage in relation to the entire shrinking size of the organization remained constant. Services costs, although also reduced, continued to be consistent with prior levels at 25% of the total expenditures, for the same reason as salaries. Capital project costs as a percentage of total declined from its high in FY 2008-09 of 43% of the total, to 32% of the total in the budget year. These costs vary from year to year depending on authorization by the City Council and funding.

Debt service payments as a percentage of total expenditures increased from 17% in FY 2008-09 to 25% of the total in FY 2011-12. In the FY 2011-12 budget, debt service payments total $15 million. The compaction of the organization's costs arising from falling revenues has placed stress on the City to meet its ongoing debt obligations. Debt obligations are definable, vary little from year to year, and can only be altered through efforts to refinance, delay repayment, or defease. The City Council and senior management staff will continue to explore debt strategies to align its current debt structure with revised estimates of future revenue streams dedicated towards debt repayment.

Compared to the prior year estimate, in FY 2011-12 total salaries and wages of $6.3 million were reduced by 36% and employee benefits were reduced by 39%. Although personnel reductions were initiated in the last quarter of FY 2010-11, some of the savings from those early layoffs were offset by severance payments to laid off employees of which the City was required to make per labor agreements. In the newly negotiated employee agreements, employees are asked to pay portions of the required pension contribution to CalPERS, factoring into a total reduction across the city in this cost category of $1.2 million. This $1.2 million also includes the level of pension contributions the City has avoided paying as a result of the City layoffs.

Expenditures by Fund

City costs are reported on the financial statements in separate funds. On the financial statements, some of these funds are combined together to ease the reader's ability to understand the information. Operationally, the City manages over 50 different funds. On the following pages is a list of the city's funds and the total expenditure and transfers-out amounts from FY 2008-09 to FY 2011-12 Budget. The chart below illustrates how total expenditures and transfers-out by the fund type categories over the period have been prioritized by prior and current City Councils.



Hercules Redevelopment Agency (RDA) Expenditures

The Hercules Redevelopment Agency is by far the largest commitment of City resources, amounting to a total of $39.1 million in FY 2011-12 or 43% of the total. In fact, it is nearly double the total costs of the City's second largest fund type category, special revenue funds, combined. Due to its legal status, the financial reporting requirements of the RDA include operating, capital and debt service. Budgeted RDA funding was reduced by 50% from the prior year $78.5 million estimated total expenditure, a cost reduction of $39.4 million. Reductions in the RDA were achieved through reduced appropriations for capital projects of $4.5 million, cuts of $23 million related to transfers of

debt proceeds to capital project, $10 million cut to the operating fund, reduction in its staffing level from 7.5 FTE in FY 2009-10 to 3.96 in FY 2011-12, and reduction of programs.

Additional information on the RDA's budget is provided in its own section of this budget document.

Special Revenue Funds Expenditures

Special Revenue Funds is a category comprised of a number of core services of the City. The core services of special revenue funds in Hercules include the maintenance, repair and improvement of City roads and streets, operations and major improvement to the City's stormwater drainage system, operational revenues and costs for developer related community development, solid waste/recycling program, and the transfer-out to dedicated programs and capital projects of grants received by the City. This category also includes the Fiscal Neutrality Reserve Fund. Special revenue funds transactions are overseen by a variety of City departments, including Building / Maintenance, Police Department and other City departments managing grants

Total special revenue funds' budgeted expenditures and transfers-out total $20.5 million, or 22% of the total budget. The total costs of these funds can vary greatly from year to year depending on the planned projects and grant funding availability. For example, the $20.5 million total budget includes transfers-out of $15.9 million from the City Grant Fund and the $1.26 million transfer-out from the Fiscal Neutrality Fund to the General Fund. Adjusted to exclude these one-time transfers, the percentage of total for special revenue funds is 5%, which is consistent with prior year levels of 4% (FY 2010-11est), 3% (FY 2009-10) and 6% in FY 2008-09. The budget reflects a significant increase compared to the prior year spending estimate of $4.7 million due to this one-time grant transfer.

This category includes the operating costs of the City's lighting and landscape assessment districts, totaling $1.98 million for FY 2011-12 or a 0.3% increase from the prior year. Additionally, this category includes the street and maintenance costs of City roads funded by the Gas Tax and Measure C/J, totaling $866,000 for FY 2011-12 or a 20% decrease from the prior year. The funding levels for these two areas was affected by increases in inflation on maintenance costs, reduction of public works staff, coupled with a comprehensive review of the amount of time public works staff dedicates to this function. This review resulted in a realignment of their salary allocations directly charged in the payroll system among City funds.

A change in the accounting practice for these funds was implemented, reflecting all the revenues and costs associated with the "City-wide Landscape and Lighting District" activities in a single fund. Previously these revenues and costs were spread among the various funds. The change seeks to streamline the processing of financial transactions and improve the understanding of the financial outlook for citywide activities.

Stormwater operating costs are budgeted at $308,000 for FY 2011-12, a slight decrease but consistent with prior year activity. Finally these funds include a $50,000 transfer from the Community Development Fund to the Equipment Replacement Fund to begin the 5-year, $450,000 project for the replacement and upgrade of the Police's radio system. Annually, the State funds a grant to cities to assist with law enforcement expenditures, of which the City is budgeted to receive $100,000 in the State COPS Grant Fund. These funds are then transfered-out from this grant fund to the General Fund.

Transfers-out of the City Grant Fund includes $2.04 million to the City's Capital Fund for Chelsea Wetlands project. The grants supporting this project include $1.84 million from State Prop 84, $144,500 from the EPA, and $56,200 from Contra Costa County Fish and Wildlife grant. Finally, the City Grant Fund includes a $13.775 million transfer to the RDA Capital Project Fund for the

ITC capital project. These ITC related grants include $300,000 from WCCTAC/STMP, $1.959 million from STIP/TE, $8.0 million STIP/RIP, $2.265 million from TIGER II and $1.251 million from FTA/WESTCAT. For more information on the ITC project, refer to the RDA section.

General Fund Expenditures
The General Fund is the operating fund of the City, and third largest expenditure area. General Fund total expenditures and transfers-out amount to $15.115 million, or 16.5% of the citywide total. Expenditures and transfers –out of the General Fund decreased by 16% compared to the prior year. Refer to the General Fund section of this document for a complete discussion of this fund.

Enterprise Funds Expenditures
The City's enterprise utility funds comprise of 11% of the total citywide expenditures and transfers-out, amounting to $9.8 million. Because these funds follow FASB accounting practices, the total costs associated with these funds include operating, capital and debt. Two utilities are part of Hercules' core services, the wastewater treatment fund and the Hercules Municipal Utility (HMU) The utility enterprise funds total costs declined by 40% in FY 2011-12 due to a variety of one-time capital and debt related activities that took place in the prior fiscal year.

For more information on the enterprise funds expenditures refer to their section of the budget document.

City Capital Project Expenditures
Capital project fund types for FY 2011-12 plan to spend a total of $2.08 million in expenditures and transfers-out. The largest is the $2.04 million Chelsea Wetlands capital project. This project is funded from three different grants: $1.84 million from State Prop 84, $144,500 from the EPA, and $56,200 from Contra Costa County Fish and Wildlife grant.

Public Financing Authority and Other City Debt Obligations Expenditures
Aside from the three bond issues reflected in the utility enterprise section, the Public Financing Authority (PFA) also has three other bond issues of which are included in this debt fund type category. For FY 2011-12, two debt service payments from the PFA to the bonds' trustee are budgeted, $576,000 for the annual debt service on the 2003B Series Lease Revenue Bonds whose proceeds funded the library construction and refinance prior Certificates of Participation obligations, and $921,000 on the 2009 Series Lease Revenue Bonds whose proceeds funded the City's acquisition of the BioRad building.

The full amount of the $921,000 lease payment for the 2009 Bonds is supported by General Fund revenues in the amount of $721,000 received by the General Fund as a building lease payment (through a long-term agreement) from the tenant of the BioRad building and $200,000 in interest earnings of a guarantee investment contract (GIC) of restricted bond proceeds held by the fiscal agent. No external revenue source is designated for the annual General Fund lease payment on the 2003B Bonds (library) other than resources from the General Fund as required by the bond covenants.

Also in the debt revenue section is $206,000 annual payment for previously financed equipment and installation costs (SunTrust) to improve the energy efficiency of various City facilities. The funding source for this debt is premised on the assumption that the energy efficiency - savings from lower energy costs - achieved through installation of this equipment equals or exceeds the annual payments. These assumptions are calculated on a net present value basis over the period of the financed equipment and/or its useful life.

More information on these debt obligations of the City are provided in the Public Financing Authority section.

Other Fund Types Expenditures
The remaining fund categories are for internal service funds and trust/agency funds. Each of these funds' total expenditures and transfers-out comprise of 2% or less of citywide total costs.

For more information on these fund types, refer to their respective sections on this document.

CITY OF HERCULES, CALIFORNIA
FY 2011-12 BUDGET PLAN
EXPENDITURES AND TRANSFERS-OUT BY FUND (FY 2008-09 THRU FY 2011-12)

FUND	FY 2008-09 ACTUALS	FY 2009-10 ACTUALS	% Change	FY 2010-11 BUDGET	FY 2010-11 ESTIMATE	% Change	FY 2011-12 BUDGET	% Change	% of Total Budget
GENERAL FUND									
GENERAL FUND EXPENDITURES/TRANSFERS-OUT	17,430,420	20,815,569	19.4%	25,882,438	18,081,351	-13.1%	15,115,608	-16.4%	16.5%
SPECIAL REVENUE FUNDS									
FISCAL NEUTRALITY RESERVE FUND (401)	511,164	73,169	-85.7%	80,000	50,000	-31.7%	1,263,112	2426.2%	1.4%
L&L - CITYWIDE DISTR 83-2 FUND (220)	967,335	1,015,468	5.0%	1,045,768	1,014,516	-0.1%	1,261,764	24.4%	1.4%
L&L - VICTORIA BY THE BAY FUND (221)	410,572	464,252	13.1%	461,955	472,390	1.8%	396,913	-16.0%	0.4%
L&L - HERCULES VILLAGE FUND (222)	142,396	148,576	4.3%	183,136	158,106	6.4%	131,986	-16.5%	0.1%
L&L - BAYWOOD FUND (223)	164,947	188,416	14.2%	197,707	192,487	2.2%	146,967	-23.6%	0.2%
L&L - BAYSIDE FUND (224)	95,362	118,090	23.8%	168,009	133,433	13.0%	38,658	-71.0%	0.0%
STORMWATER FUND (231)	386,373	414,030	7.2%	369,605	329,265	-20.5%	308,489	-6.3%	0.3%
COMMUNITY DEVELOPMENT FUND (242)	370,027	90,181	-75.6%	72,879	196,079	117.4%	50,000	-74.5%	0.1%
DEVELOPMENT FEE FUND (243)	0	0	0.0%	600,000	600,000	0.0%	0	-100.0%	0.0%
GAS TAX (STATE) STREET AND ROAD FUND (262)	256,667	727,216	183.3%	549,355	569,392	-21.7%	548,929	-3.6%	0.6%
MEASURE C/J STREET/ROAD FUND (263)	1,294,865	201,305	-84.5%	506,500	510,500	153.6%	317,353	-37.8%	0.3%
ROAD PROJECTS SB 1266 FUND (265)	344,088	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
SOLID WASTE/RECYCLING AB 939 FUND (291)	8,319	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
STATE COPS AB 3229 POLICE GRANT FUND (201)	100,000	100,000	0.0%	100,000	100,000	0.0%	100,000	0.0%	0.1%
GRANTS - CITYWIDE FUND (295)	4,766,065	1,623,717	-65.9%	17,720,130	393,130	-75.8%	15,901,880	3944.9%	17.4%
SPECIAL REVENUE FUND EXPENDITURES/TRSF-OUT	$9,818,180	$5,164,420	-47.4%	$22,055,044	$4,719,298	-8.6%	$20,466,051	333.7%	22.4%
CAPITAL PROJECT FUNDS									
GENERAL PUBLIC FACILITIES DIF FUND (241)	232,864	0	-100.0%	0	190,499	0.0%	0	-100.0%	0.0%
POLICE PUBLIC FACILITIES DIF FUND (244)	229,487	90,329	-60.6%	0	84,267	-6.7%	0	-100.0%	0.0%
FIRE PUBLIC FACILITIES DIF FUND (246)	534	83,248	15489.5%	20,655	0	-100.0%	0	0.0%	0.0%
PARKS & REC PUBLIC FACILITIES DIF FUND (247)	583,111	481,541	-17.4%	1,903,572	2,718,372	464.5%	10,470	-99.6%	0.0%
TRAFFIC PUBLIC FACILITIES DIF FUND (261)	46,584	122,240	162.4%	2,102,205	669,446	447.6%	0	-100.0%	0.0%
STMP (STMP) PASS-THRU FEE FUND (264)	104,097	244,825	135.2%	17,180	0	-100.0%	30,540	0.0%	0.0%
REGIONAL AIR QUAL PASS-THRU FEE FUND (521)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
CITY CAPITAL PROJECTS (SINGLE) FUND (301)	2,239,681	772,131	-65.5%	10,719,327	3,385,385	338.4%	2,037,380	-39.8%	2.2%
CITY CAPITAL PROJECTS (MULTI) FUND (310/311)	445,724	1,446,372	224.5%	0	0	-100.0%	0	0.0%	0.0%
CAPITAL PROJECTS EXPENDITURES/TRSF-OUT	$3,882,082	$3,240,686	-16.5%	$14,762,939	$7,047,969	117.5%	$2,078,390	-70.5%	2.3%
DEBT SERVICE FUNDS									
CITY FAC ENERGY EFFNCY LEASE FUND (383)	450,338	229,349	-49.1%	205,599	205,599	-10.4%	205,503	0.0%	0.2%
2003A SERIES LEASE REV BONDS DEBT FUND (671)	541,927	6,920,883	1177.1%	0	1,294,694	-81.3%	0	-100.0%	0.0%
2003B SERIES LEASE REV BONDS DEBT FUND (672)	576,837	577,779	0.2%	580,397	580,397	0.5%	576,110	-0.7%	0.6%
2009 SERIES LEASE REV BONDS DEBT FUND (673)	0	8,040,621	0.0%	2,358,792	2,358,792	-70.7%	921,366	-60.9%	1.0%
DEBT SERVICE EXPENDITURES/TRSF-OUT	$1,569,102	$15,768,632	904.9%	$3,144,788	$4,439,482	-71.8%	$1,702,979	-61.6%	1.9%
REDEVLOPMENT AGENCY									
REDEVELOPMENT OPERATING FUND (601)	16,100,010	18,457,914	14.6%	18,528,837	15,626,879	-15.3%	10,627,494	-32.0%	11.6%
RDA REPAYMENT TO CITY (613)	625,902	754,337	20.5%	614,852	0	-100.0%	0	0.0%	0.0%
RDA OWNER PARTICIPATION AGREEMENTS (614)	2,850,303	3,558,791	24.9%	2,623,607	5,041,112	41.7%	0	-100.0%	0.0%
RDA AFFORDABLE HOUSING FUND (640)	5,924,552	4,474,097	-24.5%	4,415,359	3,393,965	-24.1%	2,273,759	-33.0%	2.5%
RDA CAPITAL PROJECTS (SINGLE) FUND (630/632)	26,412,461	10,008,002	-62.1%	19,211,687	607,936	-93.9%	0	-100.0%	0.0%
RDA CAPITAL PROJECTS (MULTI) FUND (631)	5,363,856	22,410,033	317.8%	50,005,000	19,436,185	-13.3%	14,875,000	-23.5%	16.3%
RDA 2005 SERIES TAX ALLOC BNDS DEBT FUND (615)	22,825,827	10,429,367	-54.3%	7,900,384	7,900,384	-24.2%	3,976,766	-49.7%	4.3%
RDA 2007A SERIES TAX ALLOC BNDS DEBT FUND (615	30,903,479	12,299,266	-60.2%	23,256,736	18,175,492	47.8%	5,535,358	-69.5%	6.1%
RDA HOUSING 2007A TAX ALLOC BNDS DEBT FUND (	1,803,649	12,335,737	583.9%	1,022,044	1,027,044	-91.7%	1,013,119	-1.4%	1.1%
RDA HOUSING 2007B TAX ALLOC BNDS DEBT FUND (	820,935	5,107,359	522.1%	6,403,182	7,335,930	43.6%	833,972	-88.6%	0.9%
REDEVELOPMENT AGENCY EXPENDITURES/TRSF-OUT	$113,630,974	$99,834,903	-12.1%	$133,981,688	$78,544,927	-21.3%	$39,135,468	-50.2%	42.8%
ENTERPRISE FUNDS									
HERCULES WASTEWATER UTILITY ENTERP FUND (4	2,846,545	2,991,999	5.1%	14,692,321	7,130,624	138.3%	4,301,020	-39.7%	4.7%
2010 PFA WASTEWATER UTILITY REVENUE BONDS (6	0	0	0.0%	11,923,000	4,362,311	0.0%	1,138,712	-73.9%	1.2%
HERCULES MUNI UTILITY (HMU) ELECTRIC FUND (4	3,683,583	3,659,587	-0.7%	10,545,991	3,687,085	0.8%	3,886,965	5.4%	4.2%
2010 PFA ELECTRIC UTILITY REVENUE BONDS (674)	0	6,840,299	0.0%	6,946,000	370,206	-94.6%	365,775	-1.2%	0.4%
2010 PFA ELECTRIC SUB-STATION UTY REV BONDS (6	0	0	0.0%	0	925,686	0.0%	143,318	-84.5%	0.2%
ENTERPRISE EXPENDITURES/TRSF-OUT	$6,530,128	$13,491,885	106.6%	$44,107,312	$16,475,912	22.1%	$9,835,790	-40.3%	10.8%
INTERNAL SERVICE FUNDS									
VEHICLE REPLACEMENT INTERNAL SERVICE FUND	180,464	169,322	-6.2%	1,046,550	955,116	464.1%	202,016	-78.8%	0.2%
EQUIP REPLCT / INFO TECH FUND (460)	544,997	659,624	21.0%	742,521	738,377	11.9%	557,620	-24.5%	0.6%
FACILITY MAINTE INTERNAL SERVICE FUND (470)	462,903	9,963	-97.8%	70,000	15,695	57.5%	557,253	3450.5%	0.6%
RETIREE HEALTH-OTHER EMPLOYMENT BENEFITS (	18,954	14,654	-22.7%	9,043	819,404	5491.7%	221,000	-73.0%	0.2%
INTERNAL SERVICE FUNDS EXPENDITURES/TRSF-OUT	$1,207,318	$853,563	-29.3%	$1,868,114	$2,528,592	196.2%	$1,537,889	-39.2%	1.7%
TRUST AND AGENCY FUNDS									
ASSESS DISTRICT 1991-01 DEBT FUND (380)	0	178,884	0.0%	162,772	0	-100.0%	0	0.0%	0.0%
ASSESS DISTRICT 2001-01 DEBT FUND (381)	894,790	889,008	-0.6%	896,171	901,171	1.4%	915,382	1.6%	1.0%
ASSESS DISTRICT 2005-01 DEBT FUND (382)	1,942,493	837,493	-56.9%	430,003	435,003	-48.1%	434,408	-0.1%	0.5%
TAYLOR WOODROW MAINT LMOD TRUST FUND (501	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
HERCULES COMM LIBRARY TRUST FUND (531)	1,932	1,991	3.1%	0	0	-100.0%	0	0.0%	0.0%
HERCULES/PINOLE WWTP RUST FUND (535)	187,613	244,805	30.5%	450,000	175,000	-28.5%	250,000	42.9%	0.3%
TRUST & AGENCY EXPENDITURES/TRSF-OUT	$3,026,828	$2,152,181	-28.9%	$1,938,946	$1,511,174	-29.8%	$1,599,790	5.9%	1.7%
TOTAL EXPENDITURES/TRANSFERS-OUT BY FUND	**157,095,032**	**161,321,839**	**2.7%**	**247,741,269**	**133,348,705**	**-17.3%**	**91,471,965**	**-31.4%**	**100%**

CITY OF HERCULES - ALL CITY FUNDS
EXPENDITURES BY FUNCTION (FY 2008-09 - FY 2011-12)

EXPENDITURE FUNCTIONS	FY 2008-09 Actuals	FY 2009-10 Actuals	% Change To FY09	FY 2010-11 Budget	FY 2010-11 Estimate	% Change To FY10	FY 2011-12 Budget	% Change To FY11	% of Total Budget
OPERATING EXPENDITURES									
Regular Salaries	7,044,894	8,062,672	14%	8,078,445	7,923,165	-2%	5,255,718	-34%	9%
Part Time Salaries/Wages	1,150,069	1,214,872	6%	1,334,886	1,344,738	11%	653,151	-51%	1%
Overtime Pay	264,532	263,663	0%	236,822	237,922	-10%	161,962	-32%	0%
Shift Differential Pay	51,580	56,713	10%	68,818	68,818	21%	51,130	-26%	0%
Additional/Incentive/Other Pays	232,590	319,104	37%	179,492	266,542	-16%	180,526	-32%	0%
Uniform/Auto Allowance	35,151	51,962	48%	35,064	35,264	-32%	-	-100%	0%
Health Insurance	1,017,976	1,150,128	13%	1,412,218	1,419,711	23%	1,039,261	-27%	2%
Dental/Life/Disa Insurance	196,214	235,170	20%	251,666	252,566	7%	177,752	-30%	0%
Retiree Health OPEB - City Contributions	6,359	14,253	124%	9,043	9,843	-31%	12,015	22%	0%
PERS - City Employer Contributions	1,306,210	1,500,819	15%	1,571,500	1,578,014	5%	1,169,690	-26%	2%
EPMC - City Employer Contribution	99,982	115,734	16%	121,423	122,316	6%	12,886	-89%	0%
PERS - City Employee Contributions	552,391	647,266	17%	649,493	649,726	0%	96,553	-85%	0%
EPMC - City Employee Contribution	43,406	49,824	15%	49,892	50,058	0%	2,455	-95%	0%
PERS Survivor Benefits	2,247	2,349	5%	2,391	2,391	2%	1,694	-29%	0%
PARS and 401K - City Contribution	51,052	75,963	49%	80,055	87,569	15%	46,778	-47%	0%
SSI/Medicare - City Contribution	120,109	137,636	15%	140,115	140,565	2%	87,999	-37%	0%
Total Salary and Benefit Costs	$ 12,174,762	$ 13,898,128	14%	$ 14,221,323	$ 14,189,208	2%	$ 8,949,570	-37%	15%
Services Costs	13,799,320	18,777,045	36%	14,200,524	13,770,971	-27%	9,233,862	-33%	15%
Travel and Training Costs	131,702	116,505	-12%	84,720	46,029	-60%	32,716	-29%	0%
Supplies Costs	507,710	519,306	2%	572,081	445,420	-14%	393,275	-12%	1%
Other Expenses	4,025,215	5,365,858	33%	4,046,877	5,986,675	12%	2,228,886	-63%	4%
Risk Mgmt Insurance Premiums	581,553	858,446	48%	790,449	784,449	-9%	881,472	12%	1%
HMU Electric enterprise specific costs	2,192,152	2,404,722	10%	1,943,197	2,291,315	-5%	2,241,900	-2%	4%
Subtotal Other Operating Costs	$ 21,237,652	$ 28,041,882	32%	$ 21,637,848	$ 23,324,859	-17%	$ 15,012,111	-36%	25%
Allocated/Indirect Admin Payments	1,723,382	1,992,199	16%	1,720,154	618,727	-69%	1,612,368	161%	3%
OPERATING EXPENDITURES	**$ 35,135,796**	**$ 43,932,209**	**25%**	**$ 37,579,325**	**$ 38,132,794**	**-13%**	**$ 25,574,049**	**-33%**	**43%**
CAPITAL OUTLAY & PROJECTS	37,294,475	33,298,131	-11%	97,845,210	29,445,391	-12%	19,414,051	-34%	32%
DEBT SERVICE PAYMENTS TO TRUSTEES	14,675,697	22,791,257	55%	17,729,677	15,390,111	-32%	15,017,094	-2%	25%
EXPENDITURES BEFORE TRANSFERS	**$ 87,105,968**	**$ 100,021,597**	**15%**	**$ 153,154,212**	**$ 82,968,296**	**-17%**	**$ 60,005,194**	**-28%**	**100%**
Transfers To Other Funds	69,989,064	61,300,242	-12%	94,587,057	50,380,409	-18%	31,466,771	-38%	
TOTAL EXPENDITURES AND TRANSFERS-OUT	**$ 157,095,032**	**$ 161,321,839**	**3%**	**$ 247,741,269**	**$ 133,348,705**	**-17%**	**$ 91,471,965**	**-31%**	

CITY OF HERCULES

FY 2011-12 BUDGET PLAN

TRANSFERS-IN FROM OTHER FUNDS, AND ITS MATCHING "PAYING" FUND

TRANSFERS-IN FROM OTHER CITY FUNDS					TRANSFERS-OUT TO OTHER CITY FUNDS				
		2010-2011	2010-2011	2011-2012	*[THE MATCHING "PAYING" FUND]*	2009-2010	2010-2011	2010-2011	2011-2012
	2009-10	ADOPTED	YEAR-END	BUDGET		ACTUAL	ADOPTED	YEAR-END	BUDGET
"RECEIVING" FUND NAME	ACTUALS	BUDGET	ESTIMATE	PLAN	"PAYING " FUND NAME		BUDGET	ESTIMATE	PLAN
GENERAL FUND	100,000	100,000	100,000	100,000	AB 3229 COPS PROGRAM FUND	100,000	100,000	100,000	100,000
GENERAL FUND	-	30,000	-		DIF - PARKS & FEC FACLITIES FUNDS	-	30,000	-	
GENERAL FUND	110,000	200,000	200,000		STATE GAS TAX FUND	110,000	200,000	200,000	
GENERAL FUND	80,000	200,000	200,000		MEASURE "C" STREET FUND	80,000	200,000	200,000	
GENERAL FUND	139,018	17,500	17,500	17,500	GRANT FUND	139,018	17,500	17,500	17,500
GENERAL FUND	73,169	80,000	50,000	1,263,112	FISCAL NEUTRALITY	73,169	80,000	50,000	1,263,112
GENERAL FUND	371,898	-	-		HERCULES MUNICIPAL UTILIT	371,898	-	-	
GENERAL FUND	-	750,000	750,000	-	VEHICLE REPLACEMENT FUND	-	750,000	750,000	
GENERAL FUND	1,991	-	-		LIBRARY FOUNDATION	1,991	-	-	
GENERAL FUND	7,047,373	7,123,868	-		2009 DEBT SERVICE PFA	7,047,373	7,123,868	-	
AB 3229 COPS PROGRAM FUND	(3,670)	-	-		GENERAL FUND	(3,670)	-	-	
CMTY DEVELOP FUND	(9,906)	-	-		GRANT FUND	(9,906)	-	-	
STATE GAS TAX FUND	601,369	67,000	-	67,000	GRANT FUND	601,369	67,000	-	67,000
STATE GAS TAX FUND	6,119	-	-		CITY CAPITAL PROJECT-MULTI FUND	6,119	-	-	
MEASURE "C" STREET FUND	183,326	-	-		GRANT FUND	183,326	-	-	
AB 939 JPA FUND	-	5,000	5,000	5,000	GRANT FUND	-	5,000	5,000	5,000
CITY CAPITAL PROJECT-SINGLE FUND	-	7,075,415	-		GENERAL FUND	-	7,075,415	-	
CITY CAPITAL PROJECT-SINGLE FUND	90,329	-	-		DIF - POLICE FACILITIES	90,329	-	-	
CITY CAPITAL PROJECT-SINGLE FUND	411,784	1,806,678	1,806,678	-	DIF - PARKS & FEC FACLITIES FUNDS	411,784	1,806,678	1,806,678	
CITY CAPITAL PROJECT-SINGLE FUND	-	225,000	-		DIF-TRAFFIC FACILITIES	-	225,000	-	
CITY CAPITAL PROJECT-SINGLE FUND	-	135,630	135,630	2,037,380	GRANT FUND	-	135,630	135,630	2,037,380
CITY CAPITAL PROJECT-SINGLE FUND	405,188	-	-		JOHN MUIR PKWY ASSMT DIST	405,188	-	-	
CITY CAPITAL PROJECT-SINGLE FUND	-	1,435,477	1,435,477	-	2009 DEBT SERVICE PFA	-	1,435,477	1,435,477	
CITY CAPITAL PROJECT-MULTI FUND	53,432	-	-		DIF - PARKS & FEC FACLITIES FUNDS	53,432	-	-	
CITY CAPITAL PROJECT-MULTI FUND	(31,469)	-	-		GRANT FUND	(31,469)	-	-	
SEWER ENTERPRISE FUND	178,883	162,772	-		ASSMT DIST 91-1 DEBT SERVICE	178,883	162,772	-	
SEWER ENTERPRISE FUND	-	10,504,136	3,070,000	400,000	2010 DEBT SERVICE WWTP	-	10,504,136	3,070,000	400,000
HERCULES MUNICIPAL UTILITY FUND	-	600,000	600,000		DEVELOPMENT FEE FUND	-	600,000	600,000	
HERCULES MUNICIPAL UTILITY FUND	-	7,695,000	-	-	2010 DEBT SERVICE PFA	-	6,495,000	-	
HERCULES MUNICIPAL UTILITY FUND			500,000	-	2010 PFA DEBT HMU SUB-STATION			500,000	
VEHICLE REPLACEMENT FUND	9,346	-	-		CMTY DEVELOP FUND	9,346	-	-	
EQUIPMENT REPLACEMENT FUND	50,665	-	-		GENERAL FUND	50,665	-	-	
EQUIPMENT REPLACEMENT FUND	36,848	-	-		CMTY DEVELOP FUND	36,848	-	-	
EQUIPMENT REPLACEMENT FUND	15,452	24,100	24,100	-	CMTY DEVELOP FUND	15,452	24,100	24,100	-
FACILITY MAINTENANCE FUND	9,962	40,000	-		CMTY DEVELOP FUND	9,962	40,000	-	
FACILITY MAINTENANCE FUND	-	30,000	-		SEWER ENTERPRISE FUND	-	30,000	-	
GASB 45 OPEB LIABILITY FUND	216,000	216,000	216,000	216,000	GENERAL FUND	216,000	216,000	216,000	216,000
HERCULES/PINOLE WWTP FUND	283,028	200,000	200,000	-	SEWER ENTERPRISE FUND	283,028	200,000	200,000	-
HERCULES/PINOLE WWTP FUND	-	250,000	250,000	-	2010 DEBT SERVICE WWTP	-	250,000	250,000	-
RDA OPERATING FUND			-	1,855,064	GENERAL FUND			-	1,855,064
RDA OPERATING FUND			190,499		DIF-GENERAL PUBLIC FACILITIES			190,499	
RDA OPERATING FUND			163,200		CMTY DEVELOP FUND			163,200	
RDA OPERATING FUND			84,267		DIF-POLICE FACILITIES			84,267	
RDA OPERATING FUND			844,800		DIF - PARKS & FEC FACLITIES FUNDS			844,800	

TRANSFERS-IN FROM OTHER CITY FUNDS				
		2010-2011	2010-2011	2011-2012
	2009-10	ADOPTED	YEAR-END	BUDGET
"RECEIVING" FUND NAME	ACTUALS	BUDGET	ESTIMATE	PLAN
RDA OPERATING FUND			657,246	
RDA OPERATING FUND	38,534	-	-	
RDA OPERATING FUND			313,047	
RDA OPERATING FUND				1,649,000
RDA OPERATING FUND	1,013,056	-	-	
RDA OPERATING FUND	195,000	-	-	130,000
REPAYMENT CONTRACT - CITY FUND	-	614,852	-	
OWNER PARTICIPATION AGMTS FUND	160,220	2,493,607	105,045	
OWNER PARTICIPATION AGMTS FUND	393,743	-	-	
OWNER PARTICIPATION AGMTS FUND	1,868,148	-	4,798,067	
OWNER PARTICIPATION AGMTS FUND	195,000	130,000	130,000	
RDA TAX ALLOCATION 2005 FUND	7,829,475	7,900,384	7,900,384	3,976,766
RDA TAX ALLOCATION 2007 A FUND	913,218	1,022,044	1,022,044	1,013,119
RDA TAX ALLOCATION 2007 B FUND	393,743	-	-	
RDA TAX ALLOCATION 2007 B FUND	743,749	882,086	882,086	833,972
2007 RDA TAX ALLOCATION SERIES A FUND	2,875	-	-	3,886,358
2007 RDA TAX ALLOCATION SERIES A FUND	3,853,209	3,886,359	3,886,359	
RDA CAPITAL PROJECTS FUND	-	1,850,000	10,000	
RDA CAPITAL PROJECTS FUND	-	2,270,000	15,000	
RDA CAPITAL PROJECTS FUND	90,540	-	-	
RDA CAPITAL PROJECTS FUND	-	1,925,962	-	
RDA CAPITAL PROJECTS FUND	1,035,718	-	-	
RDA CAPITAL PROJECTS FUND	3,144,971	13,120,377	1,430,000	
RDA CAPITAL PROJECTS MULTI FUND	741,379	15,225,000	220,000	13,775,000
RDA CAPITAL PROJECTS MULTI FUND	1,276,178	-	-	
RDA CAPITAL PROJECTS MULTI FUND	-	-	2,253,059	
RDA CAPITAL PROJECTS MULTI FUND	1,564,166	-	-	
RDA CAPITAL PROJECTS MULTI FUND	10,839,043	-	-	
RDA CAPITAL PROJECTS MULTI FUND	4,233,250	5,297,096	6,408,844	
RDA CAPITAL PROJECTS MULTI FUND	2,930,063	6,250,000	8,058,066	
HOUSING SET-ASIDE OPERATE FUND	35,000	-	-	
HOUSING SET-ASIDE OPERATE FUND	93,333	-	-	
HOUSING SET-ASIDE OPERATE FUND	46,667	224,000	40,000	-
HOUSING SET-ASIDE OPERATE FUND	500,000	-	-	
HOUSING SET-ASIDE OPERATE FUND	242,329	240,000	-	
2003A DEBT SERVICE FUND	6,495,000	-	112,817	
2009 DEBT SERVICE PFA	2,500	199,582	-	-
2010 DEBT SERVICE PFA				4,000
2010 DEBT SERVICE PFA	-	-	1,293,194	
2010 DEBT SERVICE WWTP	-	406,000	2,000	234,000
2010 PFA ELECT SUBSTATION				3,500
TRANSFERS-IN FROM OTHER CITY FUND	**61,300,242**	**102,910,925**	**50,380,409**	**31,466,771**

TRANSFERS-OUT TO OTHER CITY FUNDS				
[THE MATCHING "PAYING" FUND]	2009-2010	2010-2011	2010-2011	2011-2012
	ACTUAL	ADOPTED	YEAR-END	BUDGET
"PAYING " FUND NAME		BUDGET	ESTIMATE	PLAN
DIF-TRAFFIC			657,246	
CITY CAPITAL PROJECT-MULTI FUND	38,534	-	-	
SEWER ENTERPRISE FUND			313,047	
2007 RDA TAX ALLOCATION SERIES A FUND				1,649,000
RDA CAPITAL PROJECTS FUND	1,013,056	-	-	
HOUSING SET-ASIDE OPERATE FUND	195,000	-	-	130,000
RDA OPERATING FUND	-	614,852	-	
RDA OPERATING FUND	160,220	2,493,607	105,045	
OWNER PARTICIPATION AGMTS FUND	393,743	-	-	
2007 RDA TAX ALLOCATION SERIES A FUND	1,868,148	-	4,798,067	
HOUSING SET-ASIDE OPERATE FUND	195,000	130,000	130,000	
RDA OPERATING FUND	7,829,475	7,900,384	7,900,384	3,976,766
HOUSING SET-ASIDE OPERATE FUND	913,218	1,022,044	1,022,044	1,013,119
RDA TAX ALLOCATION 2007 A FUND	393,743	-	-	
HOUSING SET-ASIDE OPERATE FUND	743,749	882,086	882,086	833,972
RDA OPERATING FUND	2,875	-	-	3,886,358
RDA 2005 TABS	3,853,209	3,886,359	3,886,359	
DIF-TRAFFIC FACILITIES	-	1,850,000	10,000	
GRANT FUND	-	2,270,000	15,000	
CITY CAPITAL PROJECT-MULTI FUND	90,540	-	-	
RDA OPERATING FUND	-	1,925,962	-	
RDA 2005 TABS	1,035,718	-	-	
2007 RDA TAX ALLOCATION SERIES A FUND	3,144,971	13,120,377	1,430,000	
GRANT FUND	741,379	15,225,000	220,000	13,775,000
CITY CAPITAL PROJECT-MULTI FUND	1,276,178	-	-	
RDA OPERATING FUND	-	-	2,253,059	
RDA 2005 TABS	1,564,166	-	-	
RDA TAX ALLOCATION 2007 A FUND	10,839,043	-	-	
RDA TAX ALLOCATION 2007 B FUND	4,233,250	5,297,096	6,408,844	
2007 RDA TAX ALLOCATION SERIES A FUND	2,930,063	6,250,000	8,058,066	
CITY CAPITAL PROJECT-MULTI FUND	35,000	-	-	
RDA TAX ALLOCATION 2007 A FUND	93,333	-	-	
RDA TAX ALLOCATION 2007 B FUND	46,667	224,000	40,000	-
2007 RDA TAX ALLOCATION SERIES A FUND	500,000	-	-	
RDA CAPITAL PROJECTS MULTI FUND	242,329	240,000	-	
2010 DEBT SERVICE PFA	6,495,000	-	112,817	
GENERAL FUND	2,500	199,582	-	
HMU				4,000
2003A DEBT SERVICE FUND	-	-	1,293,194	
SEWER ENTERPRISE FUND	-	406,000	2,000	234,000
SEWER ENTERPRISE FUND				3,500
TRANSFERS-OUT TO OTHER CITY FUNDS TO	**61,300,242**	**101,710,925**	**50,380,409**	**31,466,771**

City of Hercules, California

FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)

BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND

FUND TYPE / DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2008-09 BUDGETED FTE			FY 2009-10 BUDGETED FTE			FY 2010-11 BUDGETED FTE (b)			FY 2011-12 BUDGETED FTE			
		Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	% Change FY12/FY11
GENERAL FUND														
	City Council - 100.4010/4012													
	City Council Members	-	1.25	1.25	-	1.25	1.25	-	1.25	1.25	-	0.75	0.75	
	Office Assistant	-	-	-	-	-	-	0.37	-	0.37	-	-	-	
	CITY COUNCIL - FTE	-	1.25	1.25	-	1.25	1.25	0.37	1.25	1.62	-	0.75	0.75	-54%
	City Manager - 100.4115/4125													
	City Manager	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	
	Assistance City Manager	0.50	-	0.50	0.50	-	0.50	-	-	-	-	-	-	
	Municipal Services Director	-	-	-	-	-	-	-	-	-	0.15	-	0.15	
	Special Events Coordinator	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-	
	Real Property Manager	-	-	-	-	-	-	0.10	-	0.10	0.10	-	0.10	
	Project Manager	-	-	-	-	-	-	-	-	-	0.45	-	0.45	
	Administrative Specialist	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	-	-	-	
	CITY MANAGER - FTE	2.50	-	2.50	2.50	-	2.50	1.10	-	1.10	1.20	-	1.20	9%
	Administrative Services / City Clerk - 100.4420/4421/4423													
	Admin Srvc Director/City Clerk	-	-	-	0.50	-	0.50	0.50	-	0.50	0.40	-	0.40	
	Community Relations Officer	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-	
	Senior Clerk	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	
	Office Assistant	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	0.40	-	0.40	
	ADMIN SERVICES - FTE	2.50	-	2.50	3.00	-	3.00	2.00	-	2.00	1.80	-	1.80	-10%
	Risk Management - 100.4424													
	Risk/Benefits Manager	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-	
	RISK MGMT - FTE	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-	0%
	Human Resources - 100.4520													
	Human Resources/Risk Manager	-	-	-	-	-	-	1.00	-	1.00	1.00	-	1.00	
	Personnel Technician	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	0.90	-	0.90	
	HUMAN RESOURCES - FTE	1.00	-	1.00	1.00	-	1.00	2.00	-	2.00	1.90	-	1.90	-5%
	Finance - 100.4625													
	Finance Director	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	0.75	-	0.75	
	Senior Accountant	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	0.75	-	0.75	
	Accountant	2.00	-	2.00	2.00	-	2.00	-	-	-	-	-	-	
	Accounting Technicians	2.00	-	2.00	2.25	-	2.25	2.25	-	2.25	2.50	-	2.50	
	Accounting Office Assistant	0.50	-	0.50	1.00	-	1.00	-	-	-	-	-	-	
	FINANCE - FTE	6.50	-	6.50	7.25	-	7.25	4.25	-	4.25	4.00	-	4.00	-6%
	Police - 100.5160/5164													
	Police Chief	1.00	-	1.00	1.00	-	1.00	-	-	-	1.00	-	1.00	
	Police Commander	2.00	-	2.00	2.00	-	2.00	1.00	-	1.00	-	-	-	
	Police Sergeant	5.00	-	5.00	6.00	-	6.00	6.00	-	6.00	6.00	-	6.00	
	Police Officer	20.00	-	20.00	21.00	-	21.00	19.00	-	19.00	16.00	-	16.00	
	Police Detectives	-	-	-	2.00	-	2.00	-	-	-	-	-	-	
	Police Officer Trainee	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-	
	Administrative Specialist	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	
	Police Assistant	1.00	-	1.00	1.50	-	1.50	1.00	-	1.00	1.00	-	1.00	
	Office Assistant	2.00	-	2.00	2.00	-	2.00	1.00	-	1.00	1.00	-	1.00	
	Neighborhood Watch Coordinator	-	-	-	0.50	-	0.50	-	-	-	-	-	-	
	Parking Enforcement Officer	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-	
	POLICE - FTE	34.00	-	34.00	39.00	-	39.00	29.00	-	29.00	26.00	-	26.00	-10%
	Community Development - 100.5235													
	Community Development Director	1.00	-	1.00	-	-	-	-	-	-	-	-	-	
	Assistant Engineer	-	-	-	-	-	-	0.15	-	0.15	0.20	-	0.20	
	Planning Director	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	0.90	-	0.90	
	Assistant/Senior Planner	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	
	Public Works Technician	-	-	-	-	-	-	0.10	-	0.10	-	-	-	
	Maintenance Worker	-	-	-	-	-	-	0.08	-	0.08	-	-	-	
	Development Services Technician	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	
	COMMUNITY DEV - FTE	4.00	-	4.00	3.00	-	3.00	3.33	-	3.33	3.10	-	3.10	-7%
	Building / Maintenance - 100.5238/5432/5435/5436													
	Public Works Director	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-	
	Municipal Services Director	-	-	-	-	-	-	0.10	-	0.10	-	-	-	
	Assistant Engineer	0.80	-	0.80	0.80	-	0.80	0.55	-	0.55	0.05	-	0.05	
	Chief Building Official	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	0.40	-	0.40	
	Building/Code Enforcement Inspector	2.00	-	2.00	2.00	-	2.00	-	-	-	-	-	-	
	Permit Technician	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	-	-	-	
	Public Works Technician	1.00	-	1.00	1.00	-	1.00	0.60	-	0.60	0.40	-	0.40	
	Public Works Superintendent	0.60	-	0.60	0.60	-	0.60	0.60	-	0.60	0.05	-	0.05	
	Maintenance Worker	0.85	-	0.85	0.85	-	0.85	0.68	-	0.68	0.15	-	0.15	
	Maintenance Aide/TEST workers	2.00	4.00	6.00	2.00	-	2.00	-	-	-	-	-	-	
	BUILDING / MAINTENANCE - FTE	10.25	4.00	14.25	10.25	-	10.25	4.53	-	4.53	1.05	-	1.05	-77%
	Parks & Recreation - 100.5510-5543													
	Parks and Recreation Director	-	-	-	-	-	-	0.70	-	0.70	1.00	-	1.00	
	Recreation Program Manager	3.00	-	3.00	3.00	-	3.00	1.00	-	1.00	1.00	-	1.00	
	Recreation Supervisor	7.00	-	7.00	7.00	-	7.00	-	-	-	-	-	-	
	Recreation Coordinator	-	-	-	-	-	-	7.00	-	7.00	3.00	-	3.00	
	Recreation Leader PT	-	8.50	8.50	-	9.00	9.00	-	6.50	6.50	-	5.50	5.50	
	Recreation Specialist PT	-	1.00	1.00	-	0.50	0.50	-	-	-	-	0.50	0.50	
	Childcare Program Aide	-	5.00	5.00	-	4.75	4.75	-	6.50	6.50	-	4.50	4.50	
	Childcare Program Leader	-	5.25	5.25	-	3.00	3.00	-	6.50	6.50	-	6.50	6.50	
	Office Assistant	2.00	3.50	5.50	2.00	3.00	5.00	-	-	-	-	-	-	
	Sports Coach/Referee PT	-	-	-	-	5.00	5.00	-	3.50	3.50	-	3.00	3.00	
	Swim Coach PT	-	5.50	5.50	-	0.50	0.50	-	0.50	0.50	-	0.50	0.50	
	Recreation Leader-Temp	-	0.50	0.50	-	0.50	0.50	-	-	-	-	-	-	
	Lifeguard-Temp	-	10.00	10.00	-	10.00	10.00	-	4.50	4.50	-	8.00	8.00	
	Sr. Lifeguard-Temp	-	3.00	3.00	-	4.00	4.00	-	3.00	3.00	-	3.00	3.00	
	Swim Instructor-Temp	-	5.00	5.00	-	5.00	5.00	-	0.50	0.50	-	1.50	1.50	
	Office Assistant	-	2.50	2.50	-	5.00	5.00	0.03	3.00	3.03	1.00	2.00	3.00	
	PARKS & RECREATION - FTE	12.00	49.75	61.75	12.00	50.25	62.25	8.73	34.50	43.23	6.00	35.00	41.00	-5%
	TOTAL GENERAL FUND FTE	**73.75**	**55.00**	**128.75**	**79.00**	**51.50**	**130.50**	**55.31**	**35.75**	**91.06**	**45.05**	**35.75**	**80.80**	**-11%**

City of Hercules, California

FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)

BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND

FUND TYPE / DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2008-09 BUDGETED FTE			FY 2009-10 BUDGETED FTE			FY 2010-11 BUDGETED FTE (b)			FY 2011-12 BUDGETED FTE			
		Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	% Change FY12/FY11
SPECIAL REVENUE FUNDS														
	LANDSCAPE & LIGHT FUNDS-220-224													
	Public Works Superintendent	0.02	-	0.02	0.02	-	0.02	-	-	-	-	-	-	
	Municipal Services Director	-	-	-	-	-	-	0.05	-	0.05	-	-	-	
	Assistant Engineer	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Chief Building Official	-	-	-	-	-	-	-	-	-	0.35	-	0.35	
	Public Works Superintendent	-	-	-	-	-	-	-	-	-	0.20	-	0.20	
	Admin Services Director/City Clerk	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Public Works Technician	-	-	-	-	-	-	0.10	-	0.10	0.35	-	0.35	
	Maintenance Workers/TEST workers	4.92	4.00	8.92	4.92	4.00	8.92	4.22	-	4.22	3.69	-	3.69	
	Office Assistant	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	LANDSCAPE & LIGHTING - FTE	4.94	4.00	8.94	4.94	4.00	8.94	4.37	-	4.37	4.89	-	4.89	12%
	STORMWATER FUND - 231													
	Public Works Superintendent	0.13	-	0.13	0.13	-	0.13	0.10	-	0.10	0.20	-	0.20	
	Municipal Services Director	-	-	-	-	-	-	0.10	-	0.10	-	-	-	
	Chief Building Official	-	-	-	-	-	-	-	-	-	0.15	-	0.15	
	Public Works Technician	-	-	-	-	-	-	0.10	-	0.10	0.15	-	0.15	
	Assistant Engineer	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.20	-	0.20	
	Maintenance Workers	0.80	-	0.80	0.80	-	0.80	0.57	-	0.57	0.56	-	0.56	
	STORMWATER - FTE	1.03	-	1.03	1.03	-	1.03	0.97	-	0.97	1.26	-	1.26	30%
	GAS TAX / MEASURE C/J ROADS FUNDS - 263-264													
	Municipal Services Director	-	-	-	-	-	-	-	-	-	0.20	-	0.20	
	Assistant Engineer	-	-	-	-	-	-	-	-	-	0.30	-	0.30	
	Chief Building Official	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Planning Director	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Maintenance Workers	-	-	-	-	-	-	-	-	-	0.70	-	0.70	
	Public Works Superintendent	-	-	-	-	-	-	-	-	-	0.20	-	0.20	
	Permit Technician	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	GAS TAX/MEASURE C/J ROADS - FTE	-	-	-	-	-	-	-	-	-	1.70	-	1.70	
	TOTAL SPECIAL REVENUE FUNDS FTE	**5.97**	**4.00**	**9.97**	**5.97**	**4.00**	**9.97**	**5.34**	**-**	**5.34**	**7.85**	**-**	**7.85**	**47%**
HERCULES REDEVELOPMENT FUNDS														
	RDA - OPERATING FUND - 601													
	City Manager	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	0.30	-	0.30	
	Assistant City Manager	0.50	-	0.50	0.50	-	0.50	-	-	-	-	-	-	
	Municipal Services Director	-	-	-	-	-	-	0.45	-	0.45	0.10	-	0.10	
	City Council Members	-	-	-	-	-	-	-	-	-	-	0.31	0.31	
	Finance Director	-	-	-	-	-	-	-	-	-	0.05	-	0.05	
	Admin Srvc Director/City Clerk	-	-	-	0.50	-	0.50	0.50	-	0.50	0.30	-	0.30	
	Economic Development Director	-	-	-	1.00	-	1.00	-	-	-	-	-	-	
	Special Projects Director	-	-	-	1.00	-	1.00	-	-	-	-	-	-	
	Real Property Manager	-	-	-	-	-	-	0.80	-	0.80	0.65	-	0.65	
	Sr. Accountant	-	-	-	-	-	-	-	-	-	0.05	-	0.05	
	Project Manager	-	-	-	-	-	-	-	-	-	0.25	-	0.25	
	RDA Analyst	2.00	-	2.00	2.00	-	2.00	-	-	-	-	-	-	
	Office Assistant	-	-	-	0.50	-	0.50	0.50	-	0.50	0.30	-	0.30	
	Administrative Specialist	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	-	-	-	
	RDA OPERATING FUND - FTE	3.50	-	3.50	6.50	-	6.50	3.25	-	3.25	2.00	0.31	2.31	-29%
	RDA AFFORDABLE HOUSING FUND - 640													
	Municipal Services Director	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Real Property Manager	-	-	-	-	-	-	0.10	-	0.10	0.25	-	0.25	
	Project Manager	-	-	-	-	-	-	-	-	-	0.30	-	0.30	
	Building/Code Enforcement Inspector	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-	
	RDA AFFORDBL HOUSING FUND - FTE	1.00	-	1.00	1.00	-	1.00	0.10	-	0.10	0.65	-	0.65	550%
	TOTAL REDEVELPMNT AGNCY FTE	**4.50**	**-**	**4.50**	**7.50**	**-**	**7.50**	**3.35**	**-**	**3.35**	**2.65**	**0.31**	**2.96**	**-12%**
ENTERPRISE FUNDS														
	WASTEWATER UTILITY FUND - 420													
	Municipal Services Director	-	-	-	-	-	-	0.15	-	0.15	0.25	-	0.25	
	Public Works Superintendent	0.15	-	0.15	0.15	-	0.15	0.20	-	0.20	0.25	-	0.25	
	Maintenance Workers	0.93	-	0.93	0.93	-	0.93	2.15	-	2.15	1.45	-	1.45	
	Maintenance Aide	-	-	-	-	-	-	0.80	-	0.80	0.80	-	0.80	
	Assistant Engineer	0.10	-	0.10	0.10	-	0.10	0.20	-	0.20	0.15	-	0.15	
	City Council Members	-	-	-	-	-	-	-	-	-	-	0.13	0.13	
	City Manager	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Finance Director	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Admin Services Director/City Clerk	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Sr. Accountant	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Personnel Technician	-	-	-	-	-	-	-	-	-	0.05	-	0.05	
	Office Assistant	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Accounting Technician	-	-	-	-	-	-	-	-	-	0.25	-	0.25	
	WASTEWATER FUND - FTE	1.18	-	1.18	1.18	-	1.18	3.50	-	3.50	3.70	0.13	3.83	9%
	HERCULES MUNI UTILITY (HMU) ELECTRIC - 430													
	Municipal Services Director	-	-	-	-	-	-	0.15	-	0.15	0.20	-	0.20	
	Public Works Superintendent	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	
	City Council Members	-	-	-	-	-	-	-	-	-	-	0.06	0.06	
	City Manager	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Finance Director	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Admin Services Director/City Clerk	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Maintenance Worker	0.50	-	0.50	0.50	-	0.50	0.05	-	0.05	0.20	-	0.20	
	Special Projects Manager	1.00	-	1.00	-	-	-	-	-	-	-	-	-	
	Sr. Utility Manager	1.00	-	1.00	-	-	-	-	-	-	-	-	-	
	Operations Manager	1.00	-	1.00	-	-	-	-	-	-	-	-	-	
	Sr. Accountant	-	-	-	-	-	-	-	-	-	0.10	-	0.10	

City of Hercules, California

FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)

BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND

FUND TYPE / DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2008-09 BUDGETED FTE			FY 2009-10 BUDGETED FTE			FY 2010-11 BUDGETED FTE (b)			FY 2011-12 BUDGETED FTE			% Change FY12/FY11
		Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	
	Sr. Clerk	1.00	-	1.00	-	-	-	-	-	-	-	-	-	
	Journeyman-Elect. Utility	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	
	Apprentice Line Worker	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	
	Personnel Technician	-	-	-	-	-	-	-	-	-	0.05	-	0.05	
	Office Assistant	-	-	-	-	-	-	-	-	-	0.10	-	0.10	
	Accounting Technician	-	-	-	1.75	-	1.75	0.75	-	0.75	1.25	-	1.25	
	HMU ELECTRIC FUND - FTE	6.60	-	6.60	4.35	-	4.35	3.05	-	3.05	4.30	0.06	4.36	43%
	TOTAL ENTERPRISE FUND FTE	7.78	-	7.78	5.53	-	5.53	6.55	-	6.55	8.00	0.19	8.19	25%
INTERNAL SERVICE FUNDS														
	EQUIP REPLACE/INFO SYS FUND - 460													
	Information Ssystems Administrator	2.00	-	2.00	2.00	-	2.00	1.00	-	1.00	1.00	-	1.00	
	Information Systems Technician	-	-	-	-	0.40	0.40	-	-	-	-	-	-	
	EQUIP PLACE/INFO SYS FUND - FTE	2.00	-	2.00	2.00	0.40	2.40	1.00	-	1.00	1.00	-	1.00	0%
	FACILITY MAINTENANCE FUND - 470													
	Maintenance Worker	-	-	-	-	-	-	0.25	-	0.25	0.25	-	0.25	
	Public Works Technician	-	-	-	-	-	-	0.10	-	0.10	-	-	-	
	Maintenance Aide/Janitor/Custodian	3.00	-	3.00	3.00	-	3.00	0.20	-	0.20	0.20	-	0.20	
	FACILITY MAINTENANCE FUND - FTE	3.00	-	3.00	3.00	-	3.00	0.55	-	0.55	0.45	-	0.45	-18%
	TOTAL INTERNAL SERVICE FUNDS FTE	5.00	-	5.00	5.00	0.40	5.40	1.55	-	1.55	1.45	-	1.45	-6%
TOTAL FTE POSITIONS BY DEPARTMENT/FUND		97.00	59.00	156.00	103.00	55.90	158.90	72.10	35.75	107.85	65.00	36.25	101.25	-6%

NOTE:

(a) FTE Definition: 1.0 Full Time Equivalency Employee Positions = 40 hrs per week x 52 wks per year or 2,080 hours per year.

(b) FY 2010-11 Budgeted FTE figures are as of the last quarter of the fiscal year, after the City laid off over 25 employees.