



# INTERNAL SERVICE FUNDS

Operating Budgets for FY 2011-12

Services and budget overview  
Expenditure details



# INTERNAL SERVICE FUNDS

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## PURPOSE

Internal Service Funds are a type of proprietary fund used to report any activity that provides goods and services on a cost-reimbursement basis to other funds, departments, or agencies of the government or its component units, or to other governments. These funds accumulate resources from other City funds for specific purposes. The City has four internal service funds:

**Vehicle Replacement Fund** – This fund accumulates resources for the replacement of vehicles used by City departments. The source of revenue for this fund are charges to the various user departments on a vehicle basis based on a depreciation/amortization schedule.

**Equipment Replacement/Information Technology Fund** – This fund accumulates resources for the replacement and maintenance of equipment and for the costs of providing information technology support for all City departments, including maintenance of the City's website. The revenues for this fund are on a cost reimbursement basis based on estimated usage and equipment replacement needs.

**Facility Maintenance Fund** – This fund accumulates resources for the maintenance of facilities used by City departments. The revenues for this fund are on a cost reimbursement basis based on square footage, estimated usage and other needs and factors.

**Retiree Health Other Post Employment Benefits Fund** – This fund accounts for premiums and administration of health benefits insurance provided to qualified City employees, with City departmental payments made to the Fund sought to reimburse health related expenses incurred by the Fund. Often referred to as Other Postemployment Benefits (OPEB) costs, this fund also accounts for future estimated related liability to the City based on independent actuarial studies utilizing insurance industry standards of applicable data, factors and assumptions.

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## VEHICLE REPLACEMENT FUND

The Vehicle Replacement Fund provides resources for the future acquisition of City fleet vehicles, major equipment, and associated/attached equipment and accessories once having reached their useful life. Resources paid into the Fund from City departments are based on a depreciation schedule containing each vehicle (and an inflation factor) with the goal of matching the annual depreciation expense recorded for the given fiscal year. There are 28 vehicles and major equipment items assigned for replacement for which are accounted for in this Fund.

In FY 2010-11, the City Council elected to suspend vehicle replacement costs/payments for vehicles assigned to and paid from General Fund departments. The remaining City departments continued to make their respective payments in FY 2010-11. For the FY 2011-12 Budget, the Council elected to resume vehicle replacement payments for all City departments except for the Police Department. Due to the reduction of staffing in the Police Department, an analysis and assessment of the future vehicle needs is required in order to realign the replacement payments required.

## **EQUIPMENT REPLACEMENT/ INFORMATION SYSTEMS FUND**

The Equipment Replacement/Information Technology Fund includes not only the costs of providing information systems support to City departments and records the costs of all telecommunications costs (phone, internet, fax, etc.), but also accounts for the acquisition of minor capital outlay and equipment items, including computers, needed by City departments. Within this fund is the Information Systems (support) Division.

The Information Systems Division includes staffing for the support and replacement of City computing needs with the goal of improving staff productivity, increasing the quality of services provided to residents, and providing information and services to the public conveniently through computer and web-based systems.

Current services and responsibilities of this division include:

### **Maintenance and User Support**

- Install, maintain, and fix computers and other Information Systems (IS) resources.
- Support and maintain 95 computers, 15 applications and servers, and the City's intranet system.
- Support and maintain Mobile Data Computers in all Police Department Vehicles
- Manage, troubleshoot, and update the City's network system.
- Assist users with hardware and software problems.
- Integrate data sharing among users.
- Maintain and update the City website.
- Maintain and troubleshoot, when necessary, the City's Cisco telephone system and all City issued cell phones.

### **Strategic Planning**

- Identify for management how computer and other IS applications can be applied to 1) tasks performed by City employees and 2) information needs of residents and then develop strategic plans for the use of IS technologies.
- Assist managers in identifying IS training needs and provide training, when appropriate, to staff.
- Serves as a member of the IS Steering Committee to evaluate and implement hardware and software purchases.
- Assess and update security measures to protect the City's information resources.

In FY 2010-11, this division accomplished several initiatives. It increased efficiency for Police Department by providing the Investigations Division laptops to write search warrants, reports, system inquiries and evidence logging while out in the field. The division also enabled email and justice communications systems, both within the County and state-wide, by outfitting the Police Department vehicles with Panasonic Toughbooks.

For FY 2011-12 Budget, this Fund's expenditures, and corresponding revenues, were reduced substantially because of the elimination of Police employee costs that were previously recorded in this fund. The Police personnel assigned to this division provided maintenance and operational support for

Police radio and other related public safety equipment. Due to staff reductions, these assigned employee positions were eliminated. An additional \$20,000 was added directly in the Police Department budget to contract out for these services.

In the budget year, the Information Systems staff plans to undertake several new initiatives in addition to providing their core services functions. This fund plans to begin a 5-year phased program for the upgrade of the Police Department's radio communication system, totaling \$450,000 over the period. The first year costs are budgeted at \$50,000 for FY 2011-12, of which is funded by a transfer-in from the Community Development Fee Fund. Out-year costs for this program are also to be funded from this same funding source.

One initiative of this division for the budget year is to maintain solid wireless communications with offsite Recreation and Building/Maintenance locations by upgrading outdated and end-of-life routing equipment. The division also plans to maintain email and internet efficiency by upgrading the spam and internet filtering server.

### **FACILITY MAINTENANCE FUND**

This fund records the maintenance of City facilities and ongoing operational costs of City facilities, including the electrical and heating, HVAC, and other related expenses. The costs are allocated on a square footage basis resulted from estimated utilization of City department staffing and location. The annual payments from City departments are budgeted to meet estimated annual costs, with a small contingency amount factored in to allow for unexpected events or allow for variances from the budgeted estimates.

For FY 2011-12, the accounting for this fund has been altered in order to provide more transparent financial information presentation. Previously payments from the City departments for these costs were recorded as credits against the funds expenditures. This accounting method resulted in the fund appearing as if it had no revenue source and very little expenditures. The budget year changes the accounting so that payments from City departments are recorded as revenues. This accounting method is in better compliance with generally accepted accounting principles, and is consistent with the accounting method employed with the City's other internal service funds.

### **RETIREE HEALTH OTHER POST EMPLOYMENT BENEFIT FUND**

The Retiree Health Other Post Employment Benefit (OPEB) Fund records transactions related to the City's provision of certain health insurance benefits to retired employees in accordance with memorandums of understanding with each employee group, as follows:

For employee who retire from the City of Hercules after at least five years of service with the City and who have reached the age of 50, and who continue health insurance through a City-sponsored health insurance plan, the City contributed the minimum monthly amount of \$105 of the health insurance premium. For police and police management retirees who have at least 10 years of service, or 20 years of City service if they retire on disability, and continue to participate in a City-sponsored health insurance plan, the City contributes a percentage of a monthly amount of \$264 depending on the retirees' accumulated sick leave and years of service at retirement. Upon a retirees eligibility for Medicare, the City contributes a percentage of the retirees' health-insurance plan supplemental health insurance.

The City's funding policy is to both contribute amount sufficient to meet current premiums and to set aside an amount equal to the annual required contribution (ARC), based on a 20 year actuarial study. This funds OPEB funding is administered, through a contract, by the Public Agency Retirement Services (PARS). As of FY 2009-10, there were 7 retirees who are receiving these benefits.

The most recent actuarial study, according to the FY 2009-10 CAFR, is dated June 30, 2007. This study reported that the unfunded actuarial accrued liability, based on a 20-year amortization, to be \$1,116,000. An updated actuarial study is required, per GASB 45. Since June 30, 2007 the City has transferred \$216,000 annually towards meeting the funding needs of this retiree benefit. The budgeted amount for FY 2011-12 of \$216,000 should bring this benefit into compliance with recommended levels in terms of its funding progress. This fund's FY 2010-11 budget includes an additional expenditure appropriation of approximately \$800,000. This appropriation is not an additional outlay of cash, but to allow appropriation authority for an accounting entry neglected in previous years that would record the annual ARC payments and respective liability onto the balance sheet of this fund. The entry effectively set aside the future (funded) liability onto the balance sheet and reserves prior funding progress payments to match this future projected liabilities.

	FY 2009-10 ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	% Change from FY 2010-11 Est.
<b>VEHICLE REPLACEMENT INTERNAL SERVICE FUND (450)</b>					
Fund No: 450 ; Dept/Division No: 4900					
<b>OTHER EXPENSES</b>					
630 90 99 CONTRA FIXED ASSETS	(147,229)	0	0	0	
<b>OTHER EXPENSES TOTAL:</b>	<b>(147,229)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>CAPITAL OUTLAY</b>					
644 20 01 PUBLIC WORKS	0	0	0	0	
644 30 01 PUBLIC WORKS	0	0	0	0	
644 30 02 POLICE VEHICLES/EQUIPMENT	147,229	10,000	10,000	0	
644 30 03 HERCULES MUNICIPAL UTILIT	0	0	0	0	
644 30 04 COUNCIL VEHICLES	0	0	0	0	
644 30 05 CITY MANAGER VEHICLE	0	0	0	0	
644 30 06 PARKS AND REC VEHICLE	0	0	0	0	
644 30 07 UPGRADES TO ALL VEHICLES	0	0	0	0	
645 10 00 DEPRECIATION EXPENSE	169,323	286,550	195,116	202,016	
<b>CAPITAL OUTLAY TOTAL:</b>	<b>316,552</b>	<b>296,550</b>	<b>205,116</b>	<b>202,016</b>	<b>-2%</b>
<b>TRANSFERS</b>					
690 10 00 GENERAL FUND	0	750,000	750,000	0	
<b>TOTAL - TRANSFERS-OUT TO OTHER FUNDS:</b>	<b>0</b>	<b>750,000</b>	<b>750,000</b>	<b>0</b>	<b>-100%</b>
<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>	<b>169,323</b>	<b>1,046,550</b>	<b>955,116</b>	<b>202,016</b>	<b>-79%</b>

**EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND (460)**

Fund No: 460 ; Dept/Division No: 4430

**SALARIES AND BENEFITS**

*Salaries and wages*

601 10 00 REGULAR	193,571	180,323	180,323	108,270	
601 12 00 REGULAR PART-TIME	0	66,822	66,822	0	
601 13 00 TEMPORARY PART-TIME	23,248	0	0	0	
601 30 00 OVERTIME PAY	383	2,394	2,394	1,083	
601 31 00 HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00 ACTING/INCENTIVE PAY	6,843	0	0	0	
601 48 00 LONGEVITY PAY	0	0	0	1,504	
<i>Salaries and wages total:</i>	<i>224,045</i>	<i>249,539</i>	<i>249,539</i>	<i>110,857</i>	<i>-56%</i>

*Employee benefits*

606 02 00 PERS ER CONTRIB	20,384	25,898	25,898	12,749	
606 02 01 EPMC	1,427	1,307	1,307	319	
606 04 00 PERS EE CONTRIB	13,295	12,082	12,082	2,745	
606 04 01 EPMC	931	846	846	69	
606 05 00 PERS SURVIVOR BENEFIT	53	48	48	36	
606 07 00 PARS ER CONTRIB	302	0	0	0	
606 10 00 SOCIAL SECURITY	0	0	0	0	
606 11 00 MEDICARE	3,293	3,618	3,618	1,607	
606 40 00 HEALTH INSURANCE	15,675	25,417	25,417	29,400	
606 42 00 DENTAL INSURANCE	4,123	4,787	4,787	3,536	
606 43 00 VISION INSURANCE	540	692	692	421	
606 44 00 LIFE INSURANCE	173	158	158	94	
606 45 00 LONG TERM DISABILITY INS	1,609	1,452	1,452	669	
606 46 00 ACCIDENTAL DEATH & DISM.	43	40	40	25	
606 57 00 ALLOC COMPENSATD ABSENCES	(6,808)	0	0	0	
<i>Employee benefits total:</i>	<i>55,040</i>	<i>76,345</i>	<i>76,345</i>	<i>51,670</i>	<i>-32%</i>
<b>SALARIES AND BENEFITS TOTAL:</b>	<b>279,085</b>	<b>325,884</b>	<b>325,884</b>	<b>162,527</b>	<b>-50%</b>

**SERVICES**

611 30 00 COMPUTER SERVICES	0	0	0	0	
611 40 00 CONSULTING SERVICES	2,931	4,000	3,000	3,000	
613 10 00 REPAIR & MAINT	0	0	0	0	
613 10 03 COMP SOFTWARE SUPPORT	111,513	127,540	127,000	121,000	
613 10 04 COMP HARDWARE SUPPORT	19,690	20,000	20,000	10,000	
613 30 00 HVAC	0	0	0	0	
614 60 00 TELEPHONE	8,604	10,000	7,829	8,025	
614 60 01 CELL PHONE/PAGER	1,446	1,500	1,067	1,094	
614 60 02 MAIN. AGMT FOR PHONE SYSM	14,263	16,000	16,000	21,372	
615 20 00 MEMBERSHIPS	250	300	300	0	
615 40 00 TRAINING & CONFERENCES	11,318	3,000	3,000	2,000	
615 40 01 MEETINGS AND MILEAGE	61	0	0	0	
616 10 00 EQUIPMENT RENTALS	3,487	6,500	6,500	6,500	
616 10 01 COPIER LEASE	6	0	0	2	
<b>SERVICES TOTAL:</b>	<b>173,569</b>	<b>188,840</b>	<b>184,696</b>	<b>172,993</b>	<b>-6%</b>

**SUPPLIES**

622 10 00 GENERAL OFFICE SUPPLIES	9,700	0	0	0	
622 30 00 POSTAGE & DELIVERY	54	100	100	50	
<b>SUPPLIES TOTAL:</b>	<b>9,754</b>	<b>100</b>	<b>100</b>	<b>50</b>	<b>-50%</b>

**CAPITAL OUTLAY**

643 10 00 UNDER \$5,000 IN VALUE	1,316	0	0	0	
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	FY 2009-10 ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	% Change from FY 2010-11 Est.	
643 10 01	VERMONT SYSTM-CREDIT CARD	0	0	0	0	
643 10 02	HP SCANJET 8250	0	0	0	0	
643 10 03	HP COLOR LASERJET 2500N	0	0	0	0	
643 10 04	SONY CYBER DIGITAL CAMERA	0	0	0	0	
643 10 05	DELL COMPUTERS	0	0	0	0	
643 10 07	FACES COMPOSITE DRAWING	0	0	0	0	
643 10 08	1 DELL INSPIRON 9400 NOTE	0	0	0	0	
643 10 09	1 PRINTER/COPIER	0	0	0	0	
643 10 10	1 HP LASERJET 2430 PRNTR	0	0	0	0	
643 10 11	1 HP LASERJET 2430 WATCH	0	0	0	0	
643 10 12	1 HP LASERJET 2430 PATROL	0	0	0	0	
643 10 13	1 COLOR 3550 N PRNTR	0	0	0	0	
643 10 14	3 CISCO 7940 IP PHONES	0	0	0	0	
643 10 15	3 CISCO 7940 IP PHONES	0	0	0	0	
643 20 00	ABOVE \$5,000 IN VALUE	181,422	40,600	40,600	0	
643 20 14	HMU BILLING MODULE	0	0	0	0	
643 20 27	3 REPLTC DESKTOP PCS	0	0	0	0	
643 20 28	2 DESKTOP PCS	0	0	0	0	
643 20 30	20 LAPTOPS	0	0	0	0	
643 20 31	1 SERVER UPGRADE SPAM	0	0	0	0	
643 20 33	1 SERVER UPGRADE	0	0	0	0	
643 20 34	1 SERVER UPGRADE	0	0	0	0	
643 20 35	SUPPLEMENTAL FUNDING	0	0	0	0	
645 10 00	DEPRECIATION EXPENSE	134,182	178,200	178,200	178,200	
<b>CAPITAL OUTLAY TOTAL:</b>		<b>316,920</b>	<b>218,800</b>	<b>218,800</b>	<b>178,200</b>	<b>-19%</b>
<b>TRANSFERS</b>						
660 10 00	ADMINISTRATIVE CHARGES	0	0	0	23,351	
661 10 00	INFO SERV CHG ALLOCATE	0	0	0	0	
661 30 00	FAC MAINT CHG ALLOCATE	15,719	8,897	8,897	20,499	
661 60 00	IT EQUIP REPLACEMENT CHG	0	0	0	0	
630 90 99	CONTRA FIXED ASSETS	(135,422)	0	0	0	
<b>TOTAL - TRANSFERS-OUT TO OTHER FUNDS:</b>		<b>(119,703)</b>	<b>8,897</b>	<b>8,897</b>	<b>43,850</b>	<b>393%</b>
<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>		<b>659,625</b>	<b>742,521</b>	<b>738,377</b>	<b>557,620</b>	<b>-24%</b>

**FACILITY MAINTENANCE INTERNAL SERVICE FUND (470)**

Fund No: 470 ; Dept/Division No: 5433

**SALARIES AND BENEFITS**

*Salaries and wages*

601 10 00	REGULAR	64,199	65,071	65,071	20,610
601 12 00	REGULAR PART-TIME	97,348	91,350	91,350	0
601 13 00	TEMPORARY PART-TIME	0	0	0	0
601 30 00	OVERTIME PAY	322	1,513	1,513	206
601 31 00	HOLIDAY OVERTIME PAY	0	0	0	0
601 44 00	ACTING/INCENTIVE PAY	0	0	0	0
601 48 00	LONGEVITY PAY	3	2,031	2,031	226
601 99 00	VACANCY SAVINGS	0	0	(40,000)	0
<i>Salaries and wages total:</i>		<b>161,872</b>	<b>159,965</b>	<b>119,965</b>	<b>21,042</b>

*Employee benefits*

606 02 00	PERS ER CONTRIB	6,546	7,063	7,063	2,420	
606 02 01	EPMC	458	494	494	61	
606 04 00	PERS EE CONTRIB	4,273	4,571	4,571	521	
606 04 01	EPMC	298	320	320	13	
606 05 00	PERS SURVIVOR BENEFIT	36	38	38	11	
606 07 00	PERS ER CONTRIB	1,266	1,222	1,222	0	
606 10 00	SOCIAL SECURITY	0	0	0	0	
606 11 00	MEDICARE	2,347	2,320	2,320	305	
606 21 00	AUTO ALLOWANCE	0	0	0	0	
606 22 00	UNIFORM ALLOWANCE	0	0	0	0	
606 40 00	HEALTH INSURANCE	31,523	31,560	31,560	5,805	
606 41 00	MEDICAL INSURANCE	0	0	0	0	
606 42 00	DENTAL INSURANCE	3,995	3,952	3,952	496	
606 43 00	VISION INSURANCE	589	641	641	64	
606 44 00	LIFE INSURANCE	137	123	123	28	
606 45 00	LONG TERM DISABILITY INS	596	547	547	127	
606 46 00	ACCIDENTAL DEATH & DISM.	34	31	31	8	
606 57 00	ALLOC COMPENSATD ABSENCES	(303)	0	0	0	
<i>Employee benefits total:</i>		<b>51,795</b>	<b>52,882</b>	<b>52,882</b>	<b>9,859</b>	<b>-81%</b>
<b>SALARIES AND BENEFITS TOTAL:</b>		<b>213,667</b>	<b>212,847</b>	<b>172,847</b>	<b>30,901</b>	<b>-82%</b>

**SERVICES**

611 90 00	OTHER PROFESSIONAL SRVC	29,733	0	40,000	40,000
613 10 00	REPAIR & MAINT	31,545	15,000	25,000	30,000
613 30 00	HVAC	31,556	40,000	32,000	33,280
613 40 00	BLDGs & STRUCTURES	37,090	40,000	17,653	37,000

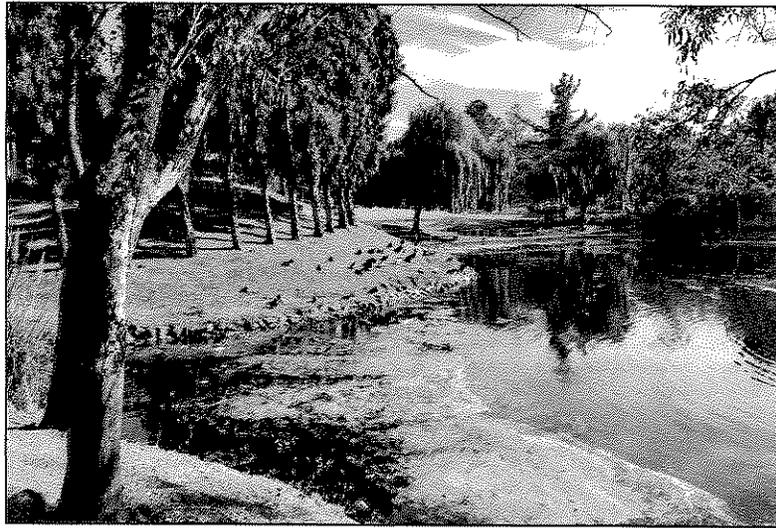
	FY 2009-10 ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	% Change from FY 2010-11 Est.
613 50 00 VEHICLE REPAIRS	802	750	711	729	
613 90 01 OTHER	6,926	8,000	891	5,000	
613 90 02 FIRE	2,133	2,500	1,447	1,483	
614 20 00 ELECTRICITY	153,599	140,000	185,583	193,006	
614 30 00 GAS	28,379	50,000	52,304	54,396	
614 60 00 TELEPHONE	8,456	8,500	8,448	8,659	
614 60 01 CELL PHONE/PAGER	1,089	1,200	908	931	
614 70 00 WATER	42,404	55,000	51,700	53,768	
615 20 00 MEMBERSHIPS	0	300	300	0	
615 40 00 TRAINING & CONFERENCES	0	0	0	0	
615 40 01 MEETINGS AND MILEAGE	0	0	0	0	
616 10 00 EQUIPMENT RENTALS	0	0	0	0	
<b>SERVICES TOTAL:</b>	<b>373,712</b>	<b>361,250</b>	<b>416,945</b>	<b>458,252</b>	<b>10%</b>
<b>SUPPLIES</b>					
620 20 00 FUEL & OIL SUPPLIES	765	1,000	0	0	
620 30 00 HARDWARE SUPPLIES	3,938	3,000	1,000	1,000	
620 40 00 JANITORIAL SUPPLIES	35,493	32,000	35,000	35,000	
621 80 00 UNIFORM & SAFETY APPAREL	4,429	4,500	4,500	2,500	
622 10 00 GENERAL OFFICE SUPPLIES	392	0	0	0	
622 20 00 PAPER SUPPLIES	0	0	0	0	
622 30 00 POSTAGE & DELIVERY	0	0	0	0	
622 40 00 PRINTING, FORMS & BUS CRD	0	0	0	0	
<b>SUPPLIES TOTAL:</b>	<b>45,017</b>	<b>40,500</b>	<b>40,500</b>	<b>38,500</b>	<b>-5%</b>
<b>OTHER EXPENSES</b>					
639 30 65 FY 08-09 PD RELOCATION	0	0	0	0	
639 30 66 PROJ FUNDED P/R	(119)	0	0	0	
639 30 99 IT	0	0	0	0	
<b>OTHER EXPENSES TOTAL:</b>	<b>(119)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>CAPITAL OUTLAY</b>					
643 20 00 ABOVE \$5,000 IN VALUE	9,962	70,000	0	0	
644 30 00 VEHICLE REPLACEMENT CHRГ	0	0	0	0	
<b>CAPITAL OUTLAY TOTAL:</b>	<b>9,962</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>TRANSFERS</b>					
660 10 00 ADMINISTRATIVE CHARGES	0	0	0	22,473	
661 10 00 INFO SERV CHG ALLOCATE	0	0	0	7,127	
661 30 00 FAC MAINT CHG ALLOCATE	(632,280)	(614,597)	(614,597)	0	
690 24 20 COMMUNITY DEVELOPMENT	0	0	0	0	
<b>TOTAL - TRANSFERS-OUT TO OTHER FUNDS:</b>	<b>(632,280)</b>	<b>(614,597)</b>	<b>(614,597)</b>	<b>29,600</b>	<b>-105%</b>
<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>	<b>9,959</b>	<b>70,000</b>	<b>15,695</b>	<b>557,253</b>	<b>3451%</b>

**EMPLOYEES RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND (501)**

Fund No: 501 ; Dept/Division No: 3005

**SALARIES AND BENEFITS**

606 41 01 RETIREES	0	0	800	2,670	
611 40 00 CONSULTING SERVICES	400	0	4,012	5,000	
645 10 10 NET ACTUARIAL REQ. CONTRIB (ARC)	0	0	805,549	203,985	
606 41 01 RETIREES	0	0	0	1,356	
606 41 01 RETIREES	5,077	5,173	5,173	6,663	
601 80 00 RETIREES	0	0	0	0	
606 41 01 RETIREES	8,221	2,580	2,580	1,326	
606 41 01 RETIREES	955	1,290	1,290	0	
<b>TOTAL - TRANSFERS-OUT TO OTHER FUNDS:</b>	<b>14,653</b>	<b>9,043</b>	<b>819,404</b>	<b>221,000</b>	<b>-73%</b>
<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>	<b>14,653</b>	<b>9,043</b>	<b>819,404</b>	<b>221,000</b>	<b>-73%</b>



# TRUST AND AGENCY FUNDS

Operating Budgets for FY 2011-12

Services description  
Expenditure details



# TRUST AND AGENCY FUNDS

Trust and Agency (fiduciary) Funds are used “to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government’s own programs.”<sup>1</sup> The fiduciary fund category includes private-purpose trust funds and agency funds. Below is a description of each of the City’s fiduciary funds.

## **Assessment Districts**

Special assessment district funds account for revenues and expenditures related to levies on property owners as approved by the City Council and state law for special types of services – basic streets and neighborhoods lighting, land and streetscapes, stormwater drainage maintenance services, and road improvement and construction projects.

### **ASSESSMENT DISTRICT 2001-1**

This fund accounts for the tax revenues received, and the debt service payments made, to retire bonds on behalf of the members of the District. This assessment district services debt that originally supported construction of Alfred Nobel Parkway in the North Shore Business Park. In June 2001, Assessment District 01-1 refinanced the 89-1 debt. Assessment District 01-1 principal and interest payments will total approximately \$915,382 in FY 2011-12.

### **ASSESSMENT DISTRICT 2005-1**

This fund accounts for the tax revenues received, and the debt service payments made, to retire bonds on behalf of the members of the District. This assessment district financed a portion of the costs of the first phase of John Muir Parkway, Tsushima Bridge and the associated storm drains, sewer lines, and other improvements. Principal and interest payments will total approximately \$434,408 in FY 2011-2012.

### **TAYLOR WOODROW MAINTENANCE LMOD FUND**

This fund accounts for assessment revenues and service expenditures for the Taylor Woodrow lighting and landscaping district.

### **Hercules Community Library Fund**

This fund accounts for donations made for the Hercules Community Library.

### **Hercules Golf Club Fund**

This fund accounts for monies held on deposit for the Hercules Golf Club.

### **Pinole/Hercules Wastewater Treatment Plant**

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<sup>1</sup> GASB Statement No. 34, paragraph 69.

This fund is for the establishment and operation for the retention of Wastewater consultants and specialists to study various options regarding the future use and operation of the Pinole/Hercules Wastewater Treatment Plant.

**West Contra Costa Integrated Waste Management Authority Fund**

This fund accounts for monies held on deposit for the West Contra Costa Integrated Waste Management Authority.

**Subregional Transportation Mitigation Program (STMP)**

STMP Traffic Impact revenue is collected from developer fees and sent quarterly to the Contra Costa Transportation Authority.

	FY 2009-10 ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	% Change from FY 2010-11 Est.
<b>ASSESSMENT DISTRICT 1991-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (380)</b>					
Fund No: 380; Dept/Division No: 9999					
<b>TRANSFERS</b>					
690 42 00 SEWER FUND	178,883	162,772	0	0	
690 63 00 CAPITAL PROJECTS	0	0	0	0	
<b>TOTAL - TRANSFERS-OUT TO OTHER FUNDS:</b>	<b>178,883</b>	<b>162,772</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>	<b>178,883</b>	<b>162,772</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>ASSESSMENT DISTRICT 2001-01 (ALFRED NOBEL) ROADIMPROVEMENTS DEBT SERVICE FUND (381)</b>					
Fund No: 381; Dept/Division No: 9999					
<b>SERVICES</b>					
611 90 00 OTHER PROFESSIONAL SRVC	0	0	0	0	
618 20 00 OTHER GOVT AGENCY CHARGES	0	0	0	0	
<b>SERVICES TOTAL:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>DEBT SERVICE</b>					
650 10 00 PRINCIPAL PAYMENTS	570,000	605,000	605,000	640,000	
650 20 00 INTEREST PAYMENTS	312,993	280,671	280,671	263,882	
650 40 00 DEBT ADMINISTRATION EXP	42	2,000	2,000	1,000	
650 40 01 TRUSTEE FEES	500	500	500	2,500	
650 40 02 ADMINISTRATOR FEES	3,617	4,000	4,000	4,000	
650 40 03 CITY ADMIN FEES	0	0	0	0	
650 40 04 CONT. DISCLOSURE	1,856	4,000	4,000	4,000	
650 40 05 ARBITRAGE CALCULATION	0	0	5,000	0	
<b>DEBT SERVICE TOTAL:</b>	<b>889,008</b>	<b>896,171</b>	<b>901,171</b>	<b>915,382</b>	<b>2%</b>
<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>	<b>889,008</b>	<b>896,171</b>	<b>901,171</b>	<b>915,382</b>	<b>2%</b>
<b>ASSESSMENT DISTRICT 2005-01 (JOHN MUIR PKWY) ROAD IMPROVEMENTS DEBT SERVICE FUND (382)</b>					
Fund No: 382; Dept/Division No: 9999					
<b>OTHER EXPENSES</b>					
639 50 99 LEGAL SERVICES	0	0	0	0	
<b>OTHER EXPENSES TOTAL:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>DEBT SERVICE</b>					
650 10 00 PRINCIPAL PAYMENTS	125,000	125,000	125,000	130,000	
650 20 00 INTEREST PAYMENTS	299,753	297,503	297,503	295,408	
650 30 00 COST OF ISSUANCE	0	0	0	0	
650 40 01 TRUSTEE FEES	32	500	500	2,000	
650 40 02 ADMINISTRATOR FEES	5,811	5,000	5,000	5,000	
650 40 04 CONT. DISCLOSURE	1,709	2,000	2,000	2,000	
650 40 05 ARBITRAGE CALCULATION	0	0	5,000	0	
650 40 06 LETTER OF CREDIT FEES	0	0	0	0	
650 40 07 REMARKETING FEES	0	0	0	0	
<b>DEBT SERVICE TOTAL:</b>	<b>432,305</b>	<b>430,003</b>	<b>435,003</b>	<b>434,408</b>	<b>0%</b>
<b>TRANSFERS</b>					
690 30 00 SINGLE FUNDED PROJECTS	405,188	0	0	0	
690 38 10 ASSMT DIST 01-1 DEBT SVC	0	0	0	0	
<b>TOTAL - TRANSFERS-OUT TO OTHER FUNDS:</b>	<b>405,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>	<b>837,493</b>	<b>430,003</b>	<b>435,003</b>	<b>434,408</b>	<b>0%</b>
<b>TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND (501)</b>					
<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND (531)</b>					
Fund No: 501; Dept/Division No: 3005					
<b>SERVICES</b>					
611 90 00 OTHER PROFESSIONAL SRVC	0	0	0	0	
<b>SERVICES TOTAL:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>SUPPLIES</b>					
622 10 00 GENERAL OFFICE SUPPLIES	0	0	0	0	
<b>SUPPLIES TOTAL:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>OTHER EXPENSES</b>					
639 50 99 LEGAL SERVICES	0	0	0	0	
<b>OTHER EXPENSES TOTAL:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>TRANSFERS</b>					
690 10 00 GENERAL FUND	1,991	0	0	0	
690 31 10 LIBRARY	0	0	0	0	
<b>TOTAL - TRANSFERS-OUT TO OTHER FUNDS:</b>	<b>1,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>
<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>	<b>1,991</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>na</b>

FY 2009-10 ACTUALS	FY 2010-11 ADOPTED BUDGET	FY 2010-11 YEAR-END ESTIMATE	FY 2011-12 BUDGET PLAN	% Change from FY 2010-11 Est.
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**HERCULES / PINOLE WASTEWATER TREATMENT PLANT PLAN RESTRICTED EXPENDABLE TRUST FUND (535)**

Fund No: 501 ; Dept/Division No: 3005

**SERVICES**

611 40 00	CONSULTING SERVICES	244,806	200,000	75,000	100,000	
611 50 00	ENGIN/INSPECT/PLANNING SV	0	0	0	0	
<b>SERVICES TOTAL:</b>		<b>244,806</b>	<b>200,000</b>	<b>75,000</b>	<b>100,000</b>	<b>33%</b>

**CAPITAL OUTLAY**

642 05 91	WWTP RELOCATION	0	250,000	100,000	150,000	
<b>CAPITAL OUTLAY TOTAL:</b>		<b>0</b>	<b>250,000</b>	<b>100,000</b>	<b>150,000</b>	<b>50%</b>

<b>GRAND TOTAL - FUND EXPENDITURES &amp; TRANSFERS-OUT</b>		<b>244,806</b>	<b>450,000</b>	<b>175,000</b>	<b>250,000</b>	<b>43%</b>
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