

COMPARISON OF BUDGET VS. PROJECTED ACTUAL EXPENDITURES BUDGET VS ACTUAL & CURRENT VS PRIOR FOR THE NINE MONTHS ENDED MARCH 31, 2025													
			FY 2024-25		SAVINGS (EXCESS) FROM		ACTUAL	ACTUAL	ACTUAL	INCREASE /	%	% OF BUDGET	% OF BUDGET
			AMENDED		AMENDED BUDGET		FY 2024-25	FY 2022-23	FY 2021-22	DECREASE /	%	FY 2024-25	FY 2022-23
Fund			BUDGET	PROJECTED	\$	%	9 MONTHS	9 MONTHS	9 MONTHS	FROM	INCREASE	9 MONTHS	9 MONTHS
							AS OF 3/31/2025	AS OF 3/31/2023	AS OF 3/31/2022	PRIOR YEAR	(DECREASE)	AS OF 3/31/2025	AS OF 3/31/2024
	GENERAL FUND (FUNDS 001-003)												
	DEPARTMENTS:												
		COUNCIL/BOARD	\$ 501,844	\$ 501,844	\$ -	0.0%	\$ 431,099	\$ 376,037	\$ 425,815	\$ 55,062	14.6%	85.9%	83.4%
		CITY MANAGER	\$ 1,901,526	\$ 1,901,526	\$ -	0.0%	\$ 969,540	\$ 1,128,825	\$ 1,566,447	\$ (159,285)	(14.1%)	51.0%	72.2%
		COMMUNICATIONS/CITY CLERK	\$ 1,430,691	\$ 1,430,691	\$ -	0.0%	\$ 1,059,385	\$ 764,747	\$ 677,156	\$ 294,638	38.5%	74.0%	61.3%
		CITY ATTORNEY	\$ 677,968	\$ 677,968	\$ -	0.0%	\$ 260,879	\$ 526,939	\$ 407,651	\$ (266,060)	(50.5%)	38.5%	80.3%
		HUMAN RESOURCES	\$ 2,268,070	\$ 2,268,070	\$ -	0.0%	\$ 1,876,980	\$ 830,664	\$ 301,874	\$ 1,046,316	126.0%	82.8%	42.8%
		FINANCIAL SERVICES	\$ 1,973,652	\$ 1,973,652	\$ -	0.0%	\$ 1,410,770	\$ 1,261,655	\$ 884,705	\$ 149,115	11.8%	71.5%	70.6%
		PARKS & RECREATION	\$ 8,383,797	\$ 8,383,797	\$ -	0.0%	\$ 6,181,593	\$ 5,226,507	\$ 5,992,725	\$ 955,086	18.3%	73.7%	66.1%
		POLICE	\$ 18,868,123	\$ 18,868,123	\$ -	0.0%	\$ 13,515,355	\$ 12,380,631	\$ 12,262,036	\$ 1,134,724	9.2%	71.6%	69.4%
		FIRE	(2) \$ 12,531,604	\$ 12,531,604	\$ -	0.0%	\$ 11,486,856	\$ 8,633,830	\$ 10,331,012	\$ 2,853,026	33.0%	91.7%	73.9%
		COMMUNITY DEVELOPMENT	\$ 4,906,979	\$ 4,906,979	\$ -	0.0%	\$ 3,356,611	\$ 3,012,589	\$ 2,443,343	\$ 344,022	11.4%	68.4%	65.6%
		PUBLIC WORKS	\$ 5,316,133	\$ 5,316,133	\$ -	0.0%	\$ 3,362,089	\$ 2,471,822	\$ 2,075,518	\$ 890,267	36.0%	63.2%	54.0%
		LIBRARY	\$ 547,507	\$ 547,507	\$ -	0.0%	\$ 410,630	\$ 403,770	\$ 377,808	\$ 6,860	1.7%	75.0%	75.0%
001		SUBTOTAL	(1) \$ 59,307,894	\$ 59,307,894	\$ -	0.0%	\$ 44,321,787	\$ 37,018,016	\$ 37,746,090	\$ 7,303,771	19.7%	74.7%	67.6%
002		PROPERTY TAX ADMINISTRATION	\$ 406,600	\$ 406,600	\$ -	0.0%	\$ 138,856	\$ 164,459	\$ 152,731	\$ (25,603)	(15.6%)	34.2%	44.5%
003		SPECIAL RECREATION	\$ 3,153,333	\$ 3,153,333	\$ -	0.0%	\$ 2,025,753	\$ 2,153,499	\$ 1,391,327	\$ (127,746)	(5.9%)	64.2%	69.4%
		Less: Projected Unspent Personnel Cost		\$ (1,200,000)									
		TOTAL GENERAL FUND (FUNDS 001-003)	\$ 62,867,827	\$ 61,667,827	\$ -	0.0%	\$ 46,486,396	\$ 39,335,974	\$ 39,290,148	\$ 7,150,422	18.2%	73.9%	67.5%
005		GENERAL FUND - COMMUNITY BENEFITS PROGRAM	\$ 183,231	\$ 162,000	\$ 21,231	11.6%	\$ 143,706	\$ 73,668	\$ 89,287	\$ 70,038	95.1%	78.4%	22.5%
006		GENERAL FUND - DARE	\$ 38,366	\$ 38,366	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-	-	-
007		GENERAL FUND - SOLAR INCENTIVE GRANT PROGRAM	\$ 25,000	\$ 25,000	\$ -	0.0%	\$ 2,000	\$ 18,000	\$ 7,000	\$ (16,000)	(88.9%)	8.0%	72.0%
008		GENERAL FUND - RENTAL ASSISTANCE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-
009		GENERAL FUND - ASSET SEIZURE	\$ 4,097	\$ 4,097	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-	-	-
012		SUSTAINABLE FOSTER CITY	\$ 119,838	\$ 8,700	\$ 111,138	92.7%	\$ 3,615	\$ 4,258	\$ 4,447	\$ (643)	(15.1%)	3.0%	48.9%
		TOTAL ALL GENERAL FUND (FUNDS 001-011)	\$ 63,238,359	\$ 61,905,990	\$ 132,369	0.2%	\$ 46,635,717	\$ 39,431,900	\$ 39,390,882	\$ 7,203,817	18.3%	73.7%	67.2%
	SPECIAL REVENUE FUNDS												
101		TRAFFIC SAFETY	\$ 40,000	\$ 40,000	\$ -	0.0%	\$ 30,000	\$ 45,000	\$ 45,000	\$ (15,000)	(33.3%)	75.0%	75.0%
102		MEASURE "A"	\$ 4,652,153	\$ 4,652,153	\$ -	0.0%	\$ 1,343,298	\$ 657,846	\$ 388,006	\$ 685,452	104.2%	28.9%	43.9%
103		GAS TAX	\$ 1,109,000	\$ 1,109,000	\$ -	0.0%	\$ 456,800	\$ 774,162	\$ 975,902	\$ (317,362)	(41.0%)	41.2%	119.9%
104		PARK-IN-LIEU FUND	\$ 745,000	\$ 745,000	\$ -	0.0%	\$ 745,000	\$ -	\$ -	\$ 745,000	-	100.0%	-
105		MEASURE "M"	\$ -	\$ -	\$ -	-	\$ -	\$ 100,000	\$ 119,300	\$ (100,000)	(100.0%)	-	-
108		SLESF/COPS GRANT	\$ 100,000	\$ 100,000	\$ -	0.0%	\$ 181,577	\$ 170,765	\$ 145,909	\$ 10,812	6.3%	181.6%	170.8%
114		CALOPPS	\$ 716,349	\$ 716,349	\$ -	0.0%	\$ 390,845	\$ 241,201	\$ 338,875	\$ 149,644	62.0%	54.6%	30.9%
116		FOSTER CITY FOUNDATION	\$ 85,000	\$ 85,000	\$ -	0.0%	\$ 63,588	\$ 57,573	\$ 36,701	\$ 6,015	10.4%	74.8%	42.3%
119		SB 1 ROAD MAINTENANCE AND REHAB	\$ 1,200,000	\$ 1,200,000	\$ -	0.0%	\$ -	\$ -	\$ 1,286,699	\$ -	-	-	-
122		HOUSING SUCCESSOR-LMIHF	\$ 173,884	\$ 173,884	\$ -	0.0%	\$ 51,752	\$ 58,961	\$ 50,427	\$ (7,209)	(12.2%)	29.8%	40.2%
124		FC AFFORDABLE HOUSING FUND	\$ -	\$ -	\$ -	-	\$ -	\$ 43,717	\$ 105,385	\$ (43,717)	(100.0%)	-	-
128		GENERAL PLAN MAINTENANCE	\$ 876,162	\$ 876,162	\$ -	0.0%	\$ 166,833	\$ 83,500	\$ 425,133	\$ 83,333	99.8%	19.0%	77.7%
129		CONSTRUCTION AND DEMO RECYCLING	\$ 104,500	\$ 104,500	\$ -	0.0%	\$ 46,804	\$ 26,709	\$ 55,404	\$ 20,095	75.2%	44.8%	9.4%
130		TECHNOLOGY MAINTENANCE	\$ 105,485	\$ 105,485	\$ -	0.0%	\$ 75,457	\$ 80,676	\$ 70,776	\$ (5,219)	(6.5%)	71.5%	76.5%
131		SB 1186	\$ 2,300	\$ 2,300	\$ -	0.0%	\$ 218	\$ 1,300	\$ -	\$ (1,082)	(83.2%)	9.5%	100.0%
132		SMIP FEE	\$ 500	\$ 500	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-	-	-
133		CRV GRANT FUND	\$ 14,000	\$ 14,000	\$ -	0.0%	\$ 5,245	\$ 11,993	\$ 280	\$ (6,748)	(56.3%)	37.5%	96.6%
134		CURBSIDE RECLYCLING	\$ 25,000	\$ 25,000	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-	-	-
135		GREEN BUILDING FEE	\$ 500	\$ 500	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-	-	-
136		MEASURE W	\$ 1,575,000	\$ 1,575,000	\$ -	0.0%	\$ -	\$ 240,215	\$ 4,679	\$ (240,215)	(100.0%)	-	240.2%
137		COMMERCIAL LINKAGE GEE	\$ 110,000	\$ 110,000	\$ -	0.0%	\$ -	\$ 8,466	\$ -	\$ (8,466)	(100.0%)	-	84.7%
138		TENANT RELOCATION ASSISTANCE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-
139		WORKFORCE HOUSING	\$ 357,208	\$ 357,208	\$ -	0.0%	\$ 186,058	\$ 168,500	\$ 98,576	\$ 17,558	10.4%	52.1%	43.6%
140		EQUIPMENT REPLACEMENT-WORKFORCE HOUSING	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-
141		SB 1383 IMPLEMENTATION	\$ 92,779	\$ 92,779	\$ -	0.0%	\$ 39,000	\$ 16,316	\$ 6,594	\$ 22,684	139.0%	42.0%	-
142		PARK FACILITIES IMPACT FEE	\$ 560,300	\$ 560,300	\$ -	0.0%	\$ 560,300	\$ -	\$ -	\$ 560,300	-	100.0%	-
143		PUBLIC SAFETY IMPACT FEE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-
144		TRANSPORTATION IMPACT FEE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-
145		LOCAL HOUSING TRUST	\$ 509,860	\$ 509,860	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-	-	-
		TOTAL SPECIAL REVENUE FUNDS	\$ 13,154,980	\$ 13,154,980	\$ -	0.0%	\$ 4,342,775	\$ 2,786,900	\$ 4,153,646	\$ 1,555,875	55.8%	33.0%	57.4%

COMPARISON OF BUDGET VS. PROJECTED ACTUAL EXPENDITURES BUDGET VS ACTUAL & CURRENT VS PRIOR FOR THE NINE MONTHS ENDED MARCH 31, 2025													
		FY 2024-25		SAVINGS (EXCESS) FROM		ACTUAL	ACTUAL	ACTUAL	INCREASE /		% OF BUDGET	% OF BUDGET	
		AMENDED		AMENDED BUDGET		FY 2024-25	FY 2022-23	FY 2021-22	DECREASE /	%	FY 2024-25	FY 2022-23	
Fund		BUDGET	PROJECTED	\$	%	9 MONTHS	9 MONTHS	9 MONTHS	FROM	INCREASE	9 MONTHS	9 MONTHS	
						AS OF 3/31/2025	AS OF 3/31/2023	AS OF 3/31/2022	PRIOR YEAR	(DECREASE)	AS OF 3/31/2025	AS OF 3/31/2024	
230	LEEVEE DEBT SERVICE FUND - 2020 GO BONDS	\$ 3,904,188	\$ 3,904,188	\$ -	0.0%	\$ 3,901,913	\$ 5,346,912	\$ 6,376,713	\$ (1,444,999)	(27.0%)	99.9%	100.0%	
231	LEEVEE DEBT SERVICE FUND - 2023 GO BONDS	\$ 214,100	\$ 214,100	\$ -	0.0%	\$ 212,100	\$ 107,512	\$ -	\$ 104,588	97.3%	99.1%	-	
CAPITAL PROJECTS FUNDS													
301	CIP PROJECTS-CITY	\$ 12,046,246	\$ 8,998,104	\$ 3,048,142	25.3%	\$ 7,658,962	\$ 5,265,605	\$ 1,498,253	\$ 2,393,357	45.5%	63.6%	129.1%	
326	CAPITAL ASSET ACQUISITION AND REPLACEMENT FUND	(3) \$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 7,015,009	\$ -	-	-	-	
327	LEEVEE PROJECT FUND	\$ 2,118,579	\$ 2,118,579	\$ -	0.0%	\$ 148,612	\$ 6,802,605	\$ 17,354,921	\$ (6,653,993)	(97.8%)	7.0%	-	
328	LEEVEE PROJECT FUND - 2023 GO BONDS	\$ -	\$ -	\$ -	-	\$ 13,737	\$ -	\$ -	\$ 13,737	-	-	-	
TOTAL CAPITAL PROJECTS FUNDS		\$ 14,164,825	\$ 11,116,683	\$ 3,048,142	21.5%	\$ 7,821,311	\$ 12,068,210	\$ 25,868,183	\$ (4,246,899)	(35.2%)	55.2%	295.8%	
ENTERPRISE FUNDS													
401	WATER REVENUE	\$ 18,835,358	\$ 18,835,358	\$ -	0.0%	\$ 12,674,335	\$ 10,800,686	\$ 9,887,611	\$ 1,873,649	17.3%	67.3%	60.4%	
405	CIP-WATER	\$ 250,000	\$ 150,000	\$ 100,000	40.0%	\$ 2,933,051	\$ 358,263	\$ 131,394	\$ 2,574,788	718.7%	1173.2%	-	
408	WATER EQUIPMENT REPLACEMENT	\$ 226,000	\$ 226,000	\$ -	0.0%	\$ 31,353	\$ 17,199	\$ 250,002	\$ 14,154	82.3%	13.9%	6.9%	
409	WATER CONNECTION FEES	\$ 100,000	\$ 200,000	\$ (100,000)	(100.0%)	\$ -	\$ 205,931	\$ -	\$ (205,931)	(100.0%)	-	-	
451	WASTEWATER REVENUE	\$ 10,695,333	\$ 10,695,333	\$ -	0.0%	\$ 5,565,546	\$ 5,178,685	\$ 5,299,755	\$ 386,861	7.5%	52.0%	52.1%	
453	WASTEWATER RATE STABILIZATION	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-	
454	SM-FC PUBLIC FINANCING AUTHORITY LOAN	\$ 1,867,891	\$ 1,867,891	\$ -	0.0%	\$ 2,084,250	\$ 2,085,000	\$ 2,084,250	\$ (750)	(0.0%)	111.6%	111.9%	
455	CIP-WASTEWATER	\$ 10,625,263	\$ 10,625,263	\$ -	0.0%	\$ 7,991,087	\$ 14,604,056	\$ 24,876,748	\$ (6,612,969)	(45.3%)	75.2%	124.5%	
456	WASTEWATER PLANT EXPANSION	\$ 636	\$ -	\$ 636	100.0%	\$ -	\$ -	\$ -	\$ -	-	-	-	
458	WASTEWATER EQUIPMENT REPLACEMENT	\$ 142,350	\$ 142,350	\$ -	0.0%	\$ 128,553	\$ 184,764	\$ 55,985	\$ (56,211)	(30.4%)	90.3%	47.2%	
459	WASTEWATER NOTES/WIFIA LOAN/SRF LOAN	\$ 3,875,403	\$ 3,875,403	\$ -	0.0%	\$ 3,870,073	\$ 3,139,780	\$ 3,139,920	\$ 730,293	23.3%	99.9%	99.8%	
460	WASTEWATER CONNECTION FEES	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-	
461	STATE REVOLVING LOAN FUND	\$ 136,332	\$ 136,332	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-	-	-	
TOTAL ENTERPRISE FUNDS		\$ 46,754,566	\$ 46,753,930	\$ 636	0.0%	\$ 35,278,248	\$ 36,574,364	\$ 45,725,665	\$ (1,296,116)	(3.5%)	75.5%	80.9%	
INTERNAL SERVICE FUNDS													
501	VEHICLE RENTAL FUND	\$ 2,619,617	\$ 2,619,617	\$ -	0.0%	\$ 959,399	\$ 897,260	\$ 1,146,077	\$ 62,139	6.9%	36.6%	61.5%	
502	EQUIPMENT REPLACEMENT FUND	\$ 745,796	\$ 745,796	\$ -	0.0%	\$ 324,059	\$ 39,003	\$ 100,370	\$ 285,056	730.9%	43.5%	7.4%	
503	SELF INSURANCE FUND	(4) \$ 2,007,000	\$ 2,007,000	\$ -	0.0%	\$ 1,670,768	\$ 1,460,405	\$ 1,166,562	\$ 210,363	14.4%	83.2%	95.3%	
504	INFORMATION TECHNOLOGY	\$ 3,022,579	\$ 3,022,579	\$ -	0.0%	\$ 1,997,710	\$ 1,545,405	\$ 1,571,078	\$ 452,305	29.3%	66.1%	53.5%	
505	BUILDING MAINTENANCE	(5) \$ 3,104,036	\$ 4,965,436	\$ (1,861,400)	(60.0%)	\$ 1,841,369	\$ 1,855,585	\$ 1,872,520	\$ (14,216)	(0.8%)	59.3%	62.8%	
507	LONGEVITY RECOGNITION PLAN	\$ 232,720	\$ 232,720	\$ -	0.0%	\$ 163,228	\$ 157,988	\$ 140,698	\$ 5,240	3.3%	70.1%	66.3%	
508	PEMHCA FUND	(6) \$ 267,760	\$ 554,054	\$ (286,294)	(106.9%)	\$ 440,669	\$ 152,993	\$ 143,401	\$ 287,676	188.0%	164.6%	62.2%	
509	COMPENSATED ABSENCES FUND	\$ 514,834	\$ 514,834	\$ -	0.0%	\$ 153,016	\$ 119,606	\$ 350,244	\$ 33,410	27.9%	29.7%	23.9%	
TOTAL INTERNAL SERVICE FUNDS		\$ 12,514,342	\$ 14,662,036	\$ (2,147,694)	(17.2%)	\$ 7,550,218	\$ 6,228,245	\$ 6,490,950	\$ 1,321,973	21.2%	60.3%	60.2%	
FIDUCIARY FUND													
604	SUCCESSOR AGENCY	\$ 625,392	\$ 625,392	\$ -	0.0%	\$ 10,389	\$ 8,876	\$ 10,610	\$ 1,513	17.0%	1.7%	1.7%	
608	SMC FIRE FEES	\$ 149,000	\$ 149,000	\$ -	0.0%	\$ 68,499	\$ 82,386	\$ 64,751	\$ (13,887)	(16.9%)	46.0%	25.7%	
TOTAL CITY / EMID FUNDS		\$ 154,719,752	\$ 152,486,299	\$ 1,033,453	0.7%	\$ 105,821,170	\$ 102,635,305	\$ 128,081,400	\$ 3,185,865	3.1%	68.4%	79.4%	
Notes and Explanation of Variances:													
1	FY 24/25 expenditures for various departments were comparatively higher than the previous year as the City elected to prepay the entire year's unfunded liability obligations to CalPERS in July; however, in the prior year, the City elected to make monthly payments due to its high investment portfolio yields. These July payments totaled \$7.37M and \$7.51M for FY 24/25 and FY 23/24 respectively.												
2	The City made all four payment to SMC Fire in FY 24/25 vs. three payments in FY 23/24												
3	The City acquired 22 units of workforce housing in August 2022												
4	The City makes its annual insurance premium payments in the 1st quarter of each fiscal year.												
5	Additional appropriation represents transfer to Capital Project Fund (Fund 301) for Recreation Center project.												
6	Additional appropriation represents amount invested in IRC Section 115 Trust.												