

**CITY OF FOSTER CITY/ESTERO MUNICIPAL IMPROVEMENT DISTRICT
CHANGE IN FUND BALANCES
FOR THE NINE MONTHS ENDED MARCH 31, 2025**

		TOTAL	ACTUAL	ACTUAL			TOTAL	CAPITAL ASSETS/ NON-SPENDABLE/	AVAILABLE
		FUND	FY 2024-25	FY 2024-25			FUND	RESTRICTED/ COMMITTED/	FUND
		BALANCE	REVENUES	EXPENDITURES	TRANSFERS	TRANSFERS	BALANCE	ASSIGNED*	BALANCE
		AS OF 7/1/2024	9 MONTHS	9 MONTHS	IN	OUT	AS OF 3/31/25		AS OF 3/31/25*
001	GENERAL FUND	\$ 61,477,746	\$ 17,913,010	\$ (44,321,787)	\$ -	\$ (5,750,000)	\$ 29,318,969	\$ (118,393)	\$ 29,200,576
002	EMID	\$ 2,396,710	\$ 25,817,539	\$ (138,856)	\$ -	\$ -	\$ 28,075,393	\$ -	\$ 28,075,393
003	RECREATION	\$ -	\$ 1,853,204	\$ (2,025,753)	\$ -	\$ -	\$ (172,549)		\$ (172,549)
	GENERAL FUND (001-003)	\$ 63,874,456	\$ 45,583,753	\$ (46,486,396)	\$ -	\$ (5,750,000)	\$ 57,221,813	\$ (118,393)	\$ 57,103,420
005	GENERAL FUND - COMMUNITY BENEFITS PROGRAM	\$ 1,116,780	\$ 35,892	\$ (143,706)	\$ -	\$ -	\$ 1,008,966	\$ -	\$ 1,008,966
006	GENERAL FUND - DARE	\$ 43,656	\$ 1,484	\$ -	\$ -	\$ -	\$ 45,140	\$ -	\$ 45,140
007	GENERAL FUND - SOLAR INCENTIVE GRANT PROGRAM	\$ 52,502	\$ 1,771	\$ (2,000)	\$ -	\$ -	\$ 52,273	\$ -	\$ 52,273
008	GENERAL FUND - RENTAL ASSISTANCE PROGRAM	\$ 64,710	\$ 2,200	\$ -	\$ -	\$ -	\$ 66,910	\$ -	\$ 66,910
009	GENERAL FUND - ASSET SEIZURE/FORFEITURE	\$ 25,998	\$ 17,235	\$ -	\$ -	\$ -	\$ 43,233	\$ -	\$ 43,233
010	GENERAL FUND - PENSION STABILIZATION	\$ 98,869	\$ 3,362	\$ -	\$ -	\$ -	\$ 102,231	\$ -	\$ 102,231
011	GENERAL FUND - FACILITIES REPLACEMENT	\$ 2,588,919	\$ 88,030	\$ -	\$ -	\$ -	\$ 2,676,949	\$ -	\$ 2,676,949
012	GENERAL FUND - SUSTAINABLE FOSTER CITY	\$ 263,605	\$ 13,100	\$ (3,615)	\$ 50,000	\$ -	\$ 323,090	\$ -	\$ 323,090
	TOTAL ALL GENERAL FUND (FUNDS 001-009)	\$ 68,129,495	\$ 45,746,827	\$ (46,635,717)	\$ 50,000	\$ (5,750,000)	\$ 61,540,605	\$ (118,393)	\$ 61,422,212
	SPECIAL REVENUE FUNDS								
101	TRAFFIC SAFETY	\$ 6,279	\$ 30,479	\$ (30,000)	\$ -	\$ -	\$ 6,758	\$ -	\$ 6,758
102	MEASURE "A"	\$ 5,212,616	\$ 793,840	\$ (1,343,298)	\$ -	\$ -	\$ 4,663,158	\$ (3,308,856)	\$ 1,354,302
103	GAS TAX	\$ 533,373	\$ 685,700	\$ (456,800)	\$ -	\$ -	\$ 762,273	\$ (499,950)	\$ 262,323
104	PARK-IN-LIEU FEES	\$ 3,036,716	\$ 92,725	\$ (745,000)	\$ -	\$ -	\$ 2,384,441	\$ -	\$ 2,384,441
105	MEASURE "M"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108	SLESF/COPS GRANT	\$ -	\$ 181,577	\$ (181,577)	\$ -	\$ -	\$ -	\$ -	\$ -
114	CALOPPS	\$ 656,709	\$ 416,558	\$ (390,845)	\$ -	\$ -	\$ 682,422	\$ -	\$ 682,422
116	FOSTER CITY FOUNDATION	\$ 388,237	\$ 24,729	\$ (63,588)	\$ -	\$ -	\$ 349,378	\$ (250)	\$ 349,128
119	SB 1 ROAD MAINTENANCE AND REHAB	\$ 1,793,579	\$ 604,541	\$ -	\$ -	\$ -	\$ 2,398,120	\$ (1,200,000)	\$ 1,198,120
122	HOUSING SUCCESSOR-LMIHF	\$ 2,561,517	\$ 132,277	\$ (51,752)	\$ -	\$ -	\$ 2,642,042	\$ -	\$ 2,642,042
124	FC AFFORDABLE HOUSING FUND	\$ 4,733,651	\$ 24,344	\$ -	\$ -	\$ -	\$ 4,757,995	\$ -	\$ 4,757,995
128	GENERAL PLAN MAINTENANCE	\$ 2,287,171	\$ 1,071,586	\$ (166,833)	\$ -	\$ -	\$ 3,191,924	\$ -	\$ 3,191,924
129	CONSTRUCTION AND DEMO RECYCLING	\$ 772,718	\$ 82,078	\$ (46,804)	\$ -	\$ (50,000)	\$ 757,992	\$ -	\$ 757,992
130	TECHNOLOGY MAINTENANCE	\$ 209,928	\$ 172,549	\$ (75,457)	\$ -	\$ -	\$ 307,020	\$ -	\$ 307,020
131	SB 1186	\$ 47,249	\$ 8,391	\$ (218)	\$ -	\$ -	\$ 55,422	\$ -	\$ 55,422
132	SMIP FEE	\$ 5,801	\$ 1,134	\$ -	\$ -	\$ -	\$ 6,935	\$ -	\$ 6,935
133	CRV GRANT FUND	\$ 11,115	\$ 8,836	\$ (5,245)	\$ -	\$ -	\$ 14,706	\$ -	\$ 14,706
134	CURBSIDE RECLYCLING	\$ 278,024	\$ 9,454	\$ -	\$ -	\$ -	\$ 287,478	\$ -	\$ 287,478
135	GREEN BUILDING FEE	\$ 7,675	\$ 601	\$ -	\$ -	\$ -	\$ 8,276	\$ -	\$ 8,276
136	MEASURE W	\$ 1,471,549	\$ 290,854	\$ -	\$ -	\$ -	\$ 1,762,403	\$ (1,575,000)	\$ 187,403
137	COMMERCIAL LINKAGE FEE	\$ 5,467,173	\$ 185,780	\$ -	\$ -	\$ -	\$ 5,652,953	\$ -	\$ 5,652,953
138	TENANT RELOCATION ASSISTANCE	\$ 244,933	\$ 8,328	\$ -	\$ -	\$ -	\$ 253,261	\$ -	\$ 253,261
139	WORKFORCE HOUSING	\$ -	\$ 507,214	\$ (186,058)	\$ -	\$ -	\$ 321,156	\$ -	\$ 321,156
140	EQUIPMENT REPLACEMENT-WORKFORCE HOUSING	\$ 45,995	\$ 18,364	\$ -	\$ -	\$ -	\$ 64,359	\$ -	\$ 64,359
141	SB 1383 IMPLEMENTATION	\$ 83,354	\$ 2,666	\$ (39,000)	\$ -	\$ -	\$ 47,020	\$ -	\$ 47,020
142	PARK FACILITIES IMPACT FEE	\$ 568,798	\$ 11,420	\$ (560,300)	\$ -	\$ -	\$ 19,918	\$ -	\$ 19,918
143	PUBLIC SAFETY IMPACT FEE	\$ 61,579	\$ 2,094	\$ -	\$ -	\$ -	\$ 63,673	\$ -	\$ 63,673
144	TRANSPORTATION IMPACT FEE	\$ 192,840	\$ 6,557	\$ -	\$ -	\$ -	\$ 199,397	\$ -	\$ 199,397
145	LOCAL HOUSING TRUST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL SPECIAL REVENUE FUNDS	\$ 30,678,578	\$ 5,374,676	\$ (4,342,775)	\$ -	\$ (50,000)	\$ 31,660,479	\$ (6,584,056)	\$ 25,076,423

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		FUND	FY 2024-25	FY 2024-25			FUND	RESTRICTED/ COMMITTED/ ASSIGNED*	FUND
		BALANCE	REVENUES	EXPENDITURES	TRANSFERS	TRANSFERS	BALANCE		BALANCE
		AS OF 7/1/2024	9 MONTHS	9 MONTHS	IN	OUT	AS OF 3/31/25		AS OF 3/31/25*
	DEBT SERVICE FUNDS								
230	LEVEE DEBT SERVICE FUND	\$ 4,566,590	\$ 3,053,068	\$ (3,901,913)	\$ -	\$ -	\$ 3,717,745	\$ -	\$ 3,717,745
231	LEVEE DEBT SERVICE FUND -2023 GO BONDS	\$ 122,454	\$ 164,861	\$ (212,100)	\$ -	\$ -	\$ 75,215	\$ -	\$ 75,215
	CAPITAL PROJECTS FUNDS								
301	CIP PROJECTS-CITY	\$ 81,963,287	\$ 3,614,284	\$ (7,658,962)	\$ 5,750,000	\$ (3,490,558)	\$ 80,178,051	\$ (61,195,717)	\$ 18,982,334
326	CAPITAL ASSET ACQUISITION AND REPLACEMENT FUND	\$ 4,735,436	\$ 1,100,303	\$ -	\$ 3,490,558	\$ -	\$ 9,326,297	\$ -	\$ 9,326,297
327	LEVEE PROJECT FUND	\$ 2,902,546	\$ 155,167	\$ (148,612)	\$ 13,737	\$ -	\$ 2,922,838	\$ (1,969,967)	\$ 952,871
328	LEVEE PROJECT FUND - 2023 GO Bonds	\$ 13,737	\$ -	\$ (13,737)	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL PROJECTS FUNDS	\$ 89,615,006	\$ 4,869,754	\$ (7,821,311)	\$ 9,254,295	\$ (3,490,558)	\$ 92,427,186	\$ (63,165,684)	\$ 29,261,502
	ENTERPRISE FUNDS								
401	WATER REVENUE	\$ 11,976,757	\$ 12,668,524	\$ (12,674,335)	\$ -	\$ (1,000,000)	\$ 10,970,946	\$ (782,143)	\$ 10,188,803
405	CIP-WATER	\$ 30,014,272	\$ -	\$ (2,933,051)	\$ 1,000,000	\$ -	\$ 28,081,221	\$ (22,646,946)	\$ 5,434,275
408	WATER EQUIPMENT REPLACEMENT	\$ 4,461,553	\$ 342,575	\$ (31,353)	\$ -	\$ -	\$ 4,772,775	\$ (140,928)	\$ 4,631,847
409	WATER CONNECTION FEES	\$ 156,059	\$ 85,142	\$ -	\$ -	\$ -	\$ 241,201	\$ (100,000)	\$ 141,201
451	WASTEWATER REVENUE	\$ 27,401,539	\$ 16,395,360	\$ (5,565,546)	\$ -	\$ (13,567,053)	\$ 24,664,300	\$ -	\$ 24,664,300
453	WASTEWATER RATE STABILIZATION	\$ 2,000,000	\$ -	\$ -	\$ 2,091,650	\$ (2,091,650)	\$ 2,000,000	\$ -	\$ 2,000,000
454	SM-FC PUBLIC FINANCING AUTHORITY LOAN	\$ (37,638,449)	\$ -	\$ (2,084,250)	\$ 2,091,650	\$ -	\$ (37,631,049)	\$ -	\$ (37,631,049)
455	CIP-WASTEWATER	\$ 167,404,052	\$ -	\$ (7,991,087)	\$ 7,600,000	\$ -	\$ 167,012,965	\$ (194,848,642)	\$ (27,835,677)
456	WASTEWATER PLANT EXPANSION	\$ -	\$ 2,853	\$ -	\$ -	\$ -	\$ 2,853	\$ -	\$ 2,853
458	WASTEWATER EQUIPMENT REPLACEMENT	\$ 4,186,232	\$ 346,676	\$ (128,553)	\$ -	\$ -	\$ 4,404,355	\$ (1,337,422)	\$ 3,066,933
459	WASTEWATER NOTES/WIFIA LOAN	\$ (52,228,870)	\$ 2,300,321	\$ (3,870,073)	\$ 3,875,403	\$ -	\$ (49,923,219)	\$ -	\$ (49,923,219)
460	WASTEWATER CONNECTION FEES	\$ 363,545	\$ 268,498	\$ -	\$ -	\$ -	\$ 632,043	\$ -	\$ 632,043
461	STATE REVOLVING LOAN FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL ENTERPRISE FUNDS	\$ 158,096,690	\$ 32,409,949	\$ (35,278,248)	\$ 16,658,703	\$ (16,658,703)	\$ 155,228,391	\$ (219,856,081)	\$ (64,627,690)
	INTERNAL SERVICE FUNDS								
501	VEHICLE RENTAL FUND	\$ 8,706,834	\$ 1,866,897	\$ (959,399)	\$ -	\$ -	\$ 9,614,332	\$ (2,041,370)	\$ 7,572,962
502	EQUIPMENT REPLACEMENT FUND	\$ 9,436,415	\$ 762,405	\$ (324,059)	\$ -	\$ -	\$ 9,874,761	\$ (2,212,554)	\$ 7,662,207
503	SELF INSURANCE FUND	\$ 1,056,004	\$ 1,575,913	\$ (1,670,768)	\$ -	\$ -	\$ 961,149	\$ -	\$ 961,149
504	INFORMATION TECHNOLOGY	\$ 6,714,193	\$ 2,316,574	\$ (1,997,710)	\$ -	\$ -	\$ 7,033,057	\$ -	\$ 7,033,057
505	BUILDING MAINTENANCE	\$ 9,576,186	\$ 3,012,869	\$ (1,841,369)	\$ -	\$ -	\$ 10,747,686	\$ (1,861,400)	\$ 8,886,286
507	LONGEVITY RECOGNITION PLAN	\$ 2,824,490	\$ 262,409	\$ (163,228)	\$ -	\$ -	\$ 2,923,671	\$ -	\$ 2,923,671
508	PEMHCA FUND	\$ 6,662,683	\$ 418,489	\$ (440,669)	\$ -	\$ -	\$ 6,640,503	\$ -	\$ 6,640,503
509	COMPENSATED ABSENCES FUND	\$ 4,075,218	\$ 136,678	\$ (153,016)	\$ -	\$ -	\$ 4,058,880	\$ -	\$ 4,058,880
	TOTAL INTERNAL SERVICE FUNDS	\$ 49,052,022	\$ 10,352,234	\$ (7,550,218)	\$ -	\$ -	\$ 51,854,038	\$ (6,115,324)	\$ 45,738,714
	FIDUCIARY FUND								
604	SUCCESSOR AGENCY	\$ (385,059)	\$ 302,639	\$ (10,389)	\$ -	\$ -	\$ (92,809)	\$ -	\$ (92,809)
608	SMC FIRE	\$ -	\$ 71,904	\$ (68,499)	\$ -	\$ -	\$ 3,405	\$ -	\$ 3,405
	TOTAL CITY / EMID FUNDS	\$ 399,875,776	\$ 102,345,912	\$ (105,821,170)	\$ 25,962,998	\$ (25,949,261)	\$ 396,414,255	\$ (295,839,538)	\$ 100,574,717
						\$ 13,737			
* Available Balance excludes Capital Assets and Non-Spendable, Restricted, Committed, and/or Assigned Funds, including Prepayments, Inventory, Garbage Stabilization Reserve, unrealized investment gains, and unspent funds for previously approved CIP projects.									