

CITY OF FOSTER CITY/ESTERO MUNICIPAL IMPROVEMENT DISTRICT COMPARISON OF BUDGET VS. PROJECTED ACTUAL EXPENDITURES BUDGET VS ACTUAL & CURRENT VS PRIOR FOR THE NINE MONTHS ENDED MARCH 31, 2023													
Fund		FY 2022-23		SAVINGS (EXCESS) FROM		ACTUAL		ACTUAL		INCREASE /		% OF BUDGET	
		AMENDED BUDGET	PROJECTED (INCLUDING CIP CARRYOVERS)	AMENDED BUDGET		FY 2022-23	FY 2021-22	FY 2020-21	DECREASE /	%	FY 2022-23	FY 2021-22	
				\$	%	9 MONTHS AS OF 3/31/2023	9 MONTHS AS OF 3/31/2022	9 MONTHS AS OF 3/31/2021	FROM PRIOR YEAR	INCREASE (DECREASE)	9 MONTHS AS OF 3/31/2023	9 MONTHS AS OF 3/31/2022	
	GENERAL FUND (FUNDS 001-003)												
	DEPARTMENTS:												
	COUNCIL/BOARD	(1) \$ 522,520	\$ 522,520	\$ -	0.0%	\$ 425,815	\$ 301,537	\$ 299,079	\$ 124,278	41.2%		81.5%	88.2%
	CITY MANAGER	(1) \$ 2,074,384	\$ 2,074,384	\$ -	0.0%	\$ 1,566,447	\$ 1,046,187	\$ 913,924	\$ 520,260	49.7%		75.5%	92.9%
	COMMUNICATIONS/CITY CLERK	(1) \$ 1,042,891	\$ 1,042,891	\$ -	0.0%	\$ 677,156	\$ 592,436	\$ 608,139	\$ 84,720	14.3%		64.9%	72.0%
	CITY ATTORNEY	\$ 607,490	\$ 607,490	\$ -	0.0%	\$ 407,651	\$ 324,068	\$ 353,555	\$ 83,583	25.8%		67.1%	54.9%
	HUMAN RESOURCES	(1) \$ 742,684	\$ 742,684	\$ -	0.0%	\$ 301,874	\$ 557,815	\$ 390,159	\$ (255,941)	(45.9%)		40.6%	72.3%
	FINANCIAL SERVICES	(1) \$ 1,328,417	\$ 1,328,417	\$ -	0.0%	\$ 884,705	\$ 761,884	\$ 602,720	\$ 122,821	16.1%		66.6%	76.3%
	PARKS & RECREATION	(1) \$ 8,433,533	\$ 8,433,533	\$ -	0.0%	\$ 5,992,725	\$ 5,938,509	\$ 6,156,822	\$ 54,216	0.9%		71.1%	72.2%
	POLICE	(1) \$ 16,700,323	\$ 16,700,323	\$ -	0.0%	\$ 12,262,036	\$ 12,074,613	\$ 11,079,090	\$ 187,423	1.6%		73.4%	77.5%
	FIRE	(1) \$ 11,424,131	\$ 11,424,131	\$ -	0.0%	\$ 10,331,012	\$ 10,407,212	\$ 9,368,729	\$ (76,200)	(0.7%)		90.4%	92.5%
	COMMUNITY DEVELOPMENT	(1) \$ 3,966,412	\$ 3,966,412	\$ -	0.0%	\$ 2,443,343	\$ 2,367,150	\$ 2,310,361	\$ 76,193	3.2%		61.6%	73.2%
	PUBLIC WORKS	\$ 4,314,003	\$ 4,314,003	\$ -	0.0%	\$ 2,075,518	\$ 1,852,032	\$ 1,490,221	\$ 223,486	12.1%		48.1%	60.5%
	LIBRARY	\$ 503,744	\$ 503,744	\$ -	0.0%	\$ 377,808	\$ 410,713	\$ 375,729	\$ (32,905)	(8.0%)		75.0%	75.0%
001	SUBTOTAL	\$ 51,660,532	\$ 51,660,532	\$ -	-	\$ 37,746,090	\$ 36,634,156	\$ 33,948,528	\$ 1,111,934	3.0%		73.1%	78.7%
002	PROPERTY TAX ADMINISTRATION	\$ 339,000	\$ 339,000	\$ -	0.0%	\$ 152,731	\$ 152,731	\$ 138,847	\$ -	0.0%		45.1%	49.9%
003	SPECIAL RECREATION	\$ 2,144,940	\$ 2,144,940	\$ -	0.0%	\$ 1,391,327	\$ 1,056,696	\$ 921,145	\$ 334,631	31.7%		64.9%	58.2%
	TOTAL GENERAL FUND (FUNDS 001-003)	\$ 54,144,472	\$ 54,144,472	\$ -	-	\$ 39,290,148	\$ 37,843,583	\$ 35,008,520	\$ 1,446,565	3.8%		72.6%	77.8%
005	GENERAL FUND - COMMUNITY BENEFITS PROGRAM	\$ 540,196	\$ 540,196	\$ -	0.0%	\$ 89,287	\$ 209,557	\$ 111,153	\$ (120,270)	(57.4%)		16.5%	23.7%
006	GENERAL FUND - DARE	\$ 600	\$ 600	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-		-	-
007	GENERAL FUND - SOLAR INCENTIVE GRANT PROGRAM	\$ 25,000	\$ 25,000	\$ -	0.0%	\$ 7,000	\$ 9,000	\$ 9,000	\$ (2,000)	(22.2%)		28.0%	36.0%
008	GENERAL FUND - RENTAL ASSISTANCE	\$ 58,000	\$ 58,000	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-		-	-
009	GENERAL FUND - ASSET SEIZURE	\$ 22,175	\$ 22,175	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-		-	-
010	GENERAL FUND - PENSION STABILIZATION FUND	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-		-	-
011	GENERAL FUND - FACILITIES REPLACEMENT	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-		-	-
012	SUSTAINABLE FOSTER CITY	\$ 132,602	\$ 132,602	\$ -	0.0%	\$ 4,447	\$ 92,307	\$ 17,917	\$ (87,860)	(95.2%)		3.4%	41.7%
	TOTAL ALL GENERAL FUND (FUNDS 001-011)	\$ 54,923,045	\$ 54,923,045	\$ -	-	\$ 39,390,882	\$ 38,154,447	\$ 35,146,590	\$ 1,236,435	3.2%		71.7%	76.5%
	SPECIAL REVENUE FUNDS												
101	TRAFFIC SAFETY	\$ 60,000	\$ 60,000	\$ -	0.0%	\$ 45,000	\$ 45,000	\$ 62,250	\$ -	0.0%		75.0%	75.0%
102	MEASURE "A"	\$ 3,170,267	\$ 3,170,267	\$ -	0.0%	\$ 388,006	\$ -	\$ 4,442	\$ 388,006	-		12.2%	-
103	GAS TAX	\$ 1,407,277	\$ 1,407,277	\$ -	0.0%	\$ 975,902	\$ 477,034	\$ 673,195	\$ 498,868	104.6%		69.3%	56.5%
104	PARK-IN-LIEU FUND	\$ 745,435	\$ 745,435	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-		-	-
105	MEASURE "M"	\$ 219,300	\$ 219,300	\$ -	0.0%	\$ 119,300	\$ -	\$ -	\$ 119,300	-		54.4%	-
108	SLESF/COPS GRANT	\$ 100,000	\$ 105,000	\$ (5,000)	(5.0%)	\$ 145,909	\$ 134,232	\$ 130,219	\$ 11,677	8.7%		145.9%	134.2%
114	CALOPPS	(2) \$ 564,135	\$ 490,358	\$ 73,777	13.1%	\$ 338,875	\$ 346,947	\$ 355,979	\$ (8,072)	(2.3%)		60.1%	66.5%
116	FOSTER CITY FOUNDATION	\$ 111,250	\$ 111,250	\$ -	0.0%	\$ 36,701	\$ 21,508	\$ 7,351	\$ 15,193	70.6%		33.0%	110.9%
119	SB 1 ROAD MAINTENANCE AND REHAB	\$ 1,408,848	\$ 1,408,848	\$ -	0.0%	\$ 1,286,699	\$ 174,492	\$ 300,091	\$ 1,112,207	637.4%		91.3%	14.0%
122	HOUSING SUCCESSOR-LMIHF	\$ 136,320	\$ 136,320	\$ -	0.0%	\$ 50,427	\$ 62,621	\$ 82,594	\$ (12,194)	(19.5%)		37.0%	46.5%
124	FC AFFORDABLE HOUSING FUND	\$ 543,636	\$ 543,636	\$ -	0.0%	\$ 105,385	\$ 276,618	\$ 3,951	\$ (171,233)	(61.9%)		19.4%	69.2%
125	SUSTAINABLE FOSTER CITY (MOVED TO FUND 012)	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 181,599	\$ -	-		-	-
127	BAERS (PROGRAM CLOSED OUT IN FY 20/21)	(3) \$ -	\$ -	\$ -	-	\$ -	\$ -	\$ 45,883	\$ -	-		-	-
128	GENERAL PLAN MAINTENANCE	\$ 842,679	\$ 842,679	\$ -	0.0%	\$ 425,133	\$ 151,583	\$ 96,568	\$ 273,550	180.5%		50.5%	28.3%
129	CONSTRUCTION AND DEMO RECYCLING	\$ 317,000	\$ 317,000	\$ -	0.0%	\$ 55,404	\$ 31,170	\$ 3,595	\$ 24,234	77.7%		17.5%	9.4%
130	TECHNOLOGY MAINTENANCE	\$ 105,485	\$ 105,485	\$ -	0.0%	\$ 70,776	\$ 93,090	\$ 84,696	\$ (22,314)	(24.0%)		67.1%	74.8%
131	SB 1186	\$ 1,300	\$ 1,300	\$ -	0.0%	\$ -	\$ -	\$ 50	\$ -	-		-	-
132	SMIP FEE	\$ 500	\$ 500	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-		-	-
133	CRV GRANT FUND	\$ 14,000	\$ 14,000	\$ -	0.0%	\$ 280	\$ 11,781	\$ 6,854	\$ (11,501)	(97.6%)		2.0%	90.6%
134	CURBSIDE RECYCLING	\$ 25,000	\$ 25,000	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-		-	-
135	GREEN BUILDING FEE	\$ 500	\$ 500	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-		-	-
136	MEASURE W	\$ 973,500	\$ 973,500	\$ -	0.0%	\$ 4,679	\$ 1,500	\$ -	\$ 3,179	211.9%		0.5%	0.3%
137	COMMERCIAL LINKAGE GEE	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-		-	-
138	TENANT RELOCATION ASSISTANCE	\$ 51,640	\$ 51,640	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-		-	-
139	WORKFORCE HOUSING	(4) \$ 329,136	\$ 234,300	\$ 94,836	28.8%	\$ 98,576	\$ 6,060	\$ -	\$ 92,516	1526.7%		29.9%	-
140	EQUIPMENT REPLACEMENT-WORKFORCE HOUSING	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-		-	-
141	SB 1383 IMPLEMENTATION	\$ 47,314	\$ 47,314	\$ -	0.0%	\$ 6,594	\$ -	\$ -	\$ 6,594	-		13.9%	-
142	PARK FACILITIES IMPACT FEE	\$ 467,000	\$ 467,000	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-		-	-

**CITY OF FOSTER CITY/ESTERO MUNICIPAL IMPROVEMENT DISTRICT
COMPARISON OF BUDGET VS. PROJECTED ACTUAL EXPENDITURES
BUDGET VS ACTUAL & CURRENT VS PRIOR
FOR THE NINE MONTHS ENDED MARCH 31, 2023**

Fund		FY 2022-23		SAVINGS (EXCESS) FROM		ACTUAL			INCREASE /		% OF BUDGET		
		AMENDED BUDGET	PROJECTED (INCLUDING CIP CARRYOVERS)	AMENDED BUDGET		FY 2022-23	FY 2021-22	FY 2020-21	DECREASE /	%	FY 2022-23	FY 2021-22	
						9 MONTHS	9 MONTHS	9 MONTHS	FROM	INCREASE	9 MONTHS	9 MONTHS	
						AS OF 3/31/2023	AS OF 3/31/2022	AS OF 3/31/2021	PRIOR YEAR	(DECREASE)	AS OF 3/31/2023	AS OF 3/31/2022	
143	PUBLIC SAFETY IMPACT FEE	\$ 72,000	\$ 72,000	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-	-	-	-
144	TRANSPORTATION IMPACT FEE	\$ 230,000	\$ 230,000	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -	-	-	-	-
	TOTAL SPECIAL REVENUE FUNDS	\$ 11,943,522	\$ 11,779,909	\$ 163,613	\$ 0	\$ 4,153,646	\$ 1,833,636	\$ 2,039,317	\$ 2,320,010	126.5%	34.8%	30.9%	
230	DEBT SERVICE FUND	(5) \$ 6,378,988	\$ 6,378,988	\$ -	0.0%	\$ 6,376,713	\$ 6,488,113	\$ 1,305,682	\$ (111,400)	(1.7%)	100.0%	99.9%	
	CAPITAL PROJECTS FUNDS												
301	CIP PROJECTS-CITY	\$ 16,591,714	\$ 16,591,714	\$ -	0.0%	\$ 1,498,253	\$ 35,359	\$ 587,898	\$ 1,462,894	4137.3%	9.0%	3.7%	
326	CAPITAL ASSET ACQUISITION AND REPLACEMENT FUND	(6) \$ 7,015,009	\$ 7,015,009	\$ -	0.0%	\$ 7,015,009	\$ -	\$ -	\$ 7,015,009	-	100.0%	-	
327	LEVEE PROJECT FUND	\$ 22,511,272	\$ 22,511,272	\$ -	0.0%	\$ 17,354,921	\$ 21,221,761	\$ 18,100,356	\$ (3,866,840)	(18.2%)	77.1%	995.3%	
	TOTAL CAPITAL PROJECTS FUNDS	\$ 46,117,995	\$ 46,117,995	\$ -	-	\$ 25,868,183	\$ 21,257,120	\$ 18,688,254	\$ 4,611,063	21.7%	56.1%	210.8%	
	ENTERPRISE FUNDS												
401	WATER REVENUE	(7) \$ 17,206,366	\$ 15,571,800	\$ 1,634,566	9.5%	\$ 9,887,611	\$ 9,348,576	\$ 9,751,921	\$ 539,035	5.8%	57.5%	59.2%	
405	CIP-WATER	\$ 7,506,711	\$ 7,506,711	\$ -	0.0%	\$ 131,394	\$ 584,211	\$ 258,916	\$ (452,817)	(77.5%)	1.8%	44.5%	
408	WATER EQUIPMENT REPLACEMENT	\$ 342,875	\$ 342,875	\$ -	0.0%	\$ 250,002	\$ 35,184	\$ 43,757	\$ 214,818	610.6%	72.9%	17.0%	
409	WATER CONNECTION FEES	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-	
451	WASTEWATER REVENUE	\$ 9,222,485	\$ 9,222,485	\$ -	0.0%	\$ 5,299,755	\$ 4,897,617	\$ 4,586,472	\$ 402,138	8.2%	57.5%	59.3%	
453	WASTEWATER RATE STABILIZATION	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-	
454	SM-FC PUBLIC FINANCING AUTHORITY LOAN	(5) \$ 1,862,966	\$ 1,862,966	\$ -	0.0%	\$ 2,084,250	\$ 2,087,125	\$ 2,083,625	\$ (2,875)	(0.1%)	111.9%	111.7%	
455	CIP-WASTEWATER	\$ 40,762,923	\$ 40,762,923	\$ -	0.0%	\$ 24,876,748	\$ 17,270,569	\$ 6,522,980	\$ 7,606,179	44.0%	61.0%	31.3%	
456	WASTEWATER PLANT EXPANSION	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-	
458	WASTEWATER EQUIPMENT REPLACEMENT	\$ 359,894	\$ 359,894	\$ -	0.0%	\$ 55,985	\$ 111,570	\$ -	\$ (55,585)	(49.8%)	15.6%	87.2%	
459	WASTEWATER NOTES/WIFIA LOAN/SRF LOAN	(5) \$ 3,144,700	\$ 3,144,700	\$ -	0.0%	\$ 3,139,920	\$ 2,047,156	\$ -	\$ 1,092,764	53.4%	99.8%	34119.3%	
460	WASTEWATER CONNECTION FEES	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-	
461	STATE REVOLVING LOAN FUND	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-	-	-	
	TOTAL ENTERPRISE FUNDS	\$ 80,408,920	\$ 78,774,354	\$ 1,634,566	2.0%	\$ 45,725,665	\$ 36,382,008	\$ 23,247,671	\$ 9,343,657	25.7%	56.9%	43.4%	
	INTERNAL SERVICE FUNDS												
501	VEHICLE RENTAL FUND	\$ 2,235,115	\$ 2,235,115	\$ -	0.0%	\$ 1,146,077	\$ 1,221,993	\$ 775,198	\$ (75,916)	(6.2%)	51.3%	62.3%	
502	EQUIPMENT REPLACEMENT FUND	\$ 373,100	\$ 373,100	\$ -	0.0%	\$ 100,370	\$ 45,873	\$ 119,523	\$ 54,497	118.8%	26.9%	12.2%	
503	SELF INSURANCE FUND	(1) \$ 1,343,529	\$ 1,343,529	\$ -	0.0%	\$ 1,166,562	\$ 811,161	\$ 518,797	\$ 355,401	43.8%	86.8%	105.0%	
504	INFORMATION TECHNOLOGY	\$ 2,623,392	\$ 2,623,392	\$ -	0.0%	\$ 1,571,078	\$ 1,347,864	\$ 1,211,291	\$ 223,214	16.6%	59.9%	54.3%	
505	BUILDING MAINTENANCE	\$ 3,748,300	\$ 3,748,300	\$ -	0.0%	\$ 1,872,520	\$ 1,725,151	\$ 1,638,711	\$ 147,369	8.5%	50.0%	52.7%	
507	LONGEVITY RECOGNITION PLAN	\$ 238,320	\$ 238,320	\$ -	0.0%	\$ 140,698	\$ 146,305	\$ 136,378	\$ (5,607)	(3.8%)	59.0%	61.4%	
508	PEMHCA FUND	\$ 229,704	\$ 229,704	\$ -	0.0%	\$ 143,401	\$ 135,936	\$ 124,902	\$ 7,465	5.5%	62.4%	63.4%	
509	COMPENSATED ABSENCES FUND	\$ 561,036	\$ 561,036	\$ -	0.0%	\$ 350,244	\$ 233,968	\$ 51,399	\$ 116,276	49.7%	62.4%	49.3%	
	TOTAL INTERNAL SERVICE FUNDS	\$ 11,352,496	\$ 11,352,496	\$ -	-	\$ 6,490,950	\$ 5,668,251	\$ 4,576,199	\$ 822,699	14.5%	57.2%	57.9%	
	FIDUCIARY FUND												
604	SUCCESSOR AGENCY	\$ 335,997	\$ 335,997	\$ -	0.0%	\$ 10,610	\$ 11,091	\$ 10,283	\$ (481)	(4.3%)	3.2%	2.0%	
607	TOURISM ASSESSMENT	\$ -	\$ -	\$ -	-	\$ -	\$ 31,430	\$ -	\$ (31,430)	(100.0%)	-	36.6%	
608	SMC FIRE FEES	\$ 220,860	\$ 220,860	\$ -	0.0%	\$ 64,751	\$ 89,907	\$ -	\$ (25,156)	(28.0%)	29.3%	65.2%	
	TOTAL CITY / EMID FUNDS	\$ 211,681,823	\$ 209,883,644	\$ 1,798,179	0.8%	\$ 128,081,400	\$ 109,916,003	\$ 85,013,996	\$ 18,165,397	16.5%	60.5%	65.9%	
	Notes and Explanation of Variances:												
1	Expenditures for various departments exceeded 75% of the annual budget as various payments were made that covered costs for the full year, including annual insurance premiums and required employer unfunded accrued liability pension payments (e.g. the City elected to prepay the entire year's monthly unfunded liability obligations to CalPERS in July). These July payments totaled \$7.51M, \$6.79M, and \$6.21M for FY 22/23, FY 21/22, and FY 20/21 respectively. The citywide cash savings from the early payments were \$258,000, 233,000, and \$214,000 respectively. The City made all of its quarterly contributions of \$2.18M each to SMC Fire Dept. JPA for FY 2022-23												
2	Full year contract support costs for CalOPPS were reviewed in Q2 of FY 2022-23 and reduced as a result of the analysis												
3	In September 2020, the City discontinued hosting the Bay Area Employee Relations Services (BAERS) program and transferred the remaining Fund Balance to the General Fund												
4	Since the 22 workforce housing units were acquired later than anticipated, management and O&M costs have been reduced for FY 2022-23.												
5	The City and District's debt service payments are made in August and February of each fiscal year												
6	The City acquired 22 units of workforce housing in August 2022												
7	Since FYE 22's total water consumption was reduced due to water conservation, anticipated FYE 23 expenditures have also been recalibrated.												