



CITY OF FONTANA

First Quarter Budget Status Report

Fiscal Year 2023/2024

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*Compared to same period prior fiscal year

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Report Objectives

The purpose of the First Quarter Budget Status Report is to:

- Report on the results of the prior fiscal year;
- Comment on significant economic trends;
- Recommend budget changes to address known budget deficiencies which will materially impact fund balance; and
- Recommend the reappropriation of prior year project budgets that were not completed as of June 30.

Summary of Key Points

General Fund:

- Net increase in General Fund inflows of \$1,222,050:
 - Increase to Business Related of \$800,000
 - Increase to Recreation of \$93,000
 - Increase to Miscellaneous Revenues of \$5,250
 - Increase to Reimbursables of \$40,000
 - Increase to Contribution from Other Agency of \$148,270
 - Transfers in of \$142,560
- Net increase in General Fund outflows of \$3,963,749:
 - Increase to New requests of \$1,605,198
 - Carryover appropriations from prior year of \$2,358,552
- Unappropriated fund balance has been increased by \$2,995,140 bringing the balance to \$20.8 million.

Other Funds:

- Additional funding for the following projects:
 - \$ 4,462,856 Various Traffic Signal increased construction costs in throughout the City (Measure I 2010-2040 Local Fund #246)
 - \$665,900 TMS Signal Upgrades Project (Measure I 2010-2040 Local Fund #246)
 - \$481,500 Santa Ana & Juniper Ave TS additional right of way/utility relocation (Circulation Mitigation Fund#630)
 - \$450,000 Center Stage Theater Renovation Project (Capital Improvement Fund #601)
 - \$388,410 Santa Ana & Juniper Ave TS & Cypress Storm Drain for additional storm drain work (Circulation Mitigation Fund#630)
 - \$102,000 Sawtooth/Concrete Project (Air Quality Management District Fund #241)
 - \$97,144 Alder Middle School S/W increased construction costs (Circulation Mitigation Fund#630)
- This report recommends to carryover encumbrances from prior year in the amount of \$9.3 million, an increase of \$562,168 due to contract increases for tree trimming, weed abatement, and landscape maintenance across all CFD's Citywide, and also recommends the reappropriation of \$225.0 million of prior year project budgets that were not completed as of June 30.

Results of General Fund Operations for the Prior Year

Revenue Source	FY 22/23		FY 22/23		FY 22/23 Actuals	%	Variance from		Variance from			
	Adopted		Revised				Adopted	Revised	Adopted	Revised		
	Budget	Budget	Budget	Budget			Budget	Budget	Budget	Budget		
Sales Tax	\$ 48,206,100.00	\$ 55,656,480.00	\$ 59,093,272	106.18%	\$ 10,887,172.00	\$ 3,436,792.00						
Property Tax	32,745,000.00	33,545,000.00	37,020,598	110.36%	4,275,598.00	3,475,598.00						
Interest and Rentals	3,785,850.00	4,331,880.00	4,781,578	110.38%	995,728.00	449,698.00						
Franchises	7,100,000.00	8,515,270.00	10,391,660	122.04%	3,291,660.00	1,876,390.00						
Business Related	7,062,200.00	8,066,230.00	9,777,461	121.21%	2,715,261.00	1,711,231.00						
Development Related	10,682,200.00	14,287,220.00	12,827,755	89.78%	2,145,555.00	(1,459,465.00)						
Recreation	3,966,690.00	4,010,490.00	4,000,765	99.76%	34,075.00	(9,725.00)						
Motor Vehicle in-Lieu	1,000,000.00	1,000,000.00	218,134	21.81%	(781,866.00)	(781,866.00)						
Miscellaneous Revenues	2,912,870.00	2,942,130.00	2,446,768	83.16%	(466,102.00)	(495,362.00)						
Reimbursables	1,543,550.00	1,849,509.00	2,330,886	126.03%	787,336.00	481,377.00						
From Other Agencies	4,356,050.00	4,354,740.00	4,154,590	95.40%	(201,460.00)	(200,150.00)						
Total Revenues	\$ 123,360,510.00	\$ 138,558,949.00	\$ 147,043,467.00	106.12%	\$ 23,682,957.00	\$ 8,484,518.00						
Transfers in	\$ 11,613,510.00	\$ 11,613,510.00	\$ 11,392,096.00	98.09%	\$ (221,414.00)	\$ (221,414.00)						
Total Expenditures	\$ 113,617,710.00	\$ 128,442,536.00	\$ 117,995,806.00	91.87%	\$ (4,378,096.00)	\$ 10,446,730.00						
Transfers out	\$ 20,818,310.00	\$ 26,186,330.00	\$ 26,230,858.00	100.17%	\$ (5,412,548.00)	\$ (44,528.00)						
Results of Operations	\$ 538,000.00	\$ (4,456,407.00)	\$ 14,208,899.00									
GASB 31 valuation adjustment												
Carryover purchase orders					(2,358,551.00)							
Net First Quarter Adjustments					(383,148.00)							
End of Year Fund Balance Adjustment					(8,472,060.00)							
Economic Uncertainty												
Increase / (Decrease) to Fund Balance	-	-	2,995,140.00									

Significant Economic Trends

Nationally:

- Experts agree that the future trajectory of the U.S. economy is uncertain. They report that the economy is experiencing a “controlled landing, with healthy but cooling labor market conditions, moderating wage growth, and increasingly conservative consumer and business spending.” The resumption of student loan payments, a possible government shutdown, and a strike by union auto workers could significantly weigh on GDP growth moving forward. Despite this, economists expect GDP to grow by 2.2 % the remainder of 2023.
- The U.S. economy added 187,000 jobs in August but decreasing payroll gains in June and July point to softer hiring trends in the future. The unemployment rate moved up to 3.8% due to a rise in labor force participation and wage growth cooled to 4.3% year over year. Economists expect the unemployment rate to rise toward 4.0% by year end and continuing to rise in 2024.

The State of California:

- Inflation in the state has cooled substantially over the past year but remains above target at 3.4% projected growth. Lower income families are feeling the strain as a greater percent of their budget goes towards essential items like food and transportation. Businesses added fewer jobs in June and July than expected but add close to 23,000 jobs in August. The state unemployment rate remained at 4.6% in 2023 despite relatively slow job growth in the quarter.

City of Fontana

- First quarter 2023 sales were 68% lower than the same quarter one year ago. This is primarily due to the State being behind on sales tax processing; only July amounts have been received.
- The Local Agency Investment Fund (LAIF) is currently paying 3.50% (daily rate) on City investments as of September 29, 2023, up from 1.62% for the same time last year. The 2-year treasury benchmark rate as of September 29, 2023 is 5.052% up from 4.21% last year.

Summary of Proposed General Fund Adjustments

The First Quarter Budget Report recommends the following General Fund budget adjustments:

	Fund Balance	Impact
<u>Results from prior year operations (net)</u>		
Fund balance available at the beginning of the fiscal year	\$ 5,736,839	
<u>Revenue adjustments</u>		
Increase to Business Related revenue	\$ 800,000	
Increase to Recreation revenue	93,800	
Increase to Miscellaneous Revenues revenue	5,250	
Increase to Reimbursables revenue	40,000	
Increase to Contribution From Other Agency	<u>148,270</u>	1,087,320
<u>Expenditure adjustments</u>		
New Recurring departmental requests	\$ (299,890)	
New One-Time departmental requests	221,146	
Offsetting adjustments	<u>(290,830)</u>	(369,574)
<u>Carryover appropriations from prior year</u>		
	\$ (2,358,551)	
<u>Transfers</u>		
Xfer in from Fund #751 for replacement vehicles	\$ 142,560	
Decrease transfer in from Fund #427 for Park Maintenance	(7,830)	
Decrease transfer to Fund #580 to cover LRB14 debt svc payments	620	
Xfer to Fleet Fund #751 for vehicle unit #1505 replacement	(62,170)	
Xfer to Village of Heritage Fund #396 to cover Q1 requests	(762,948)	
Xfer to Facility Maintenance Fund #103 to cover Q1 requests	<u>(411,126)</u>	(1,100,894)
<u>Changes to reserves</u>		
Inventory	(31,175)	
PERS Rate Stability Reserve	192,076	
Unappropriated Fund Balance	<u>(3,156,041)</u>	
	<u>\$ -</u>	

General Fund Revenues

Revenues continue to be monitored on a monthly basis. Staff recommends a net increase in revenues of \$1,087,320 as part of the First Quarter Budget Status Report. See page 23 for details of the revenue adjustments.

Revenue Source	Adopted Budget	Current	Received as of 09/30/2023	Percent of	Recommended	Recommended	Percent of
		Budget Before Adjustments		Current Budget	First Quarter	Budget After	Recommended Budget
Sales Tax	\$ 57,415,950	\$ 57,415,950	\$ 4,785,462	8.33%		\$ 57,415,950	8.33%
Property Tax	40,078,510	40,078,510	91,803	0.23%		40,078,510	0.23%
Interest and Rentals	3,784,080	3,784,080	316,043	8.35%		3,784,080	8.35%
Franchises	9,750,430	9,750,430	921,841	9.45%		9,750,430	9.45%
Business Related	9,805,210	9,805,210	2,752,397	28.07%	800,000	10,605,210	25.95%
Development Related	10,381,260	10,381,260	1,886,383	18.17%		10,381,260	18.17%
Recreation	4,095,520	4,095,520	854,784	20.87%	93,800	4,189,320	20.40%
Motor Vehicle in-Lieu	200,000	200,000	-	0.00%		200,000	0.00%
Miscellaneous Revenues	2,341,040	2,341,040	617,115	26.36%	5,250	2,346,290	26.30%
Reimbursables	2,053,450	2,053,450	145,100	7.07%	40,000	2,093,450	6.93%
From Other Agencies	5,966,550	5,966,550	-	0.00%	148,270	6,114,820	0.00%
Total General Fund	\$ 145,872,000	\$ 145,872,000	\$ 12,370,928	8.48%	\$ 1,087,320	\$ 146,959,320	8.42%

NOTE: Property Tax in-lieu of VLF collections are lagging due to the State's distribution which provides for lump-sum payments in January and May. Interest revenue is received starting in October and is followed by a year-end accrual for a full twelve months of interest. A large number of Business Licenses are renewable in December. A large share of Franchise revenues is received annually in the month of April. **When adjusted for these anomalies, the percent of recommended budget received is 11.17%.**

General Fund Expenditures

General Fund expenditures for first quarter are on track and within budget. Staff recommends a net increase in appropriations of \$2,728,125. See page 23 through 25 for details of the expenditure adjustments.

Department	Adopted Budget	Current Budget Before		Spent as of 09/30/2023	Percent of Current Budget Spent	Recommended First Quarter		Recommended Budget After	Percent of Recommended Budget Spent
		Adjustments	Adjustments			Adjustments	Adjustments		
City Administration	\$ 5,371,110	\$ 5,371,110	\$ 983,494	18.31%	(22,879)	\$ 5,348,231		18.39%	
Human Resources	1,413,840	1,413,840	231,322	16.36%	186,658		1,600,498	14.45%	
Administrative Services	623,130	623,130	83,700	13.43%	150,270		773,400	10.82%	
City Clerk	718,270	718,270	127,586	17.76%	23,129		741,399	17.21%	
Community Services	15,348,970	15,349,050	2,863,469	18.66%	113,267		15,462,317	18.52%	
Innovation & Technology	4,815,480	4,815,480	923,090	19.17%	99,236		4,914,716	18.78%	
Finance	4,524,800	4,524,800	807,117	17.84%	94,510		4,619,310	17.47%	
Development Services	1,567,850	1,567,850	253,486	16.17%	478,595		2,046,445	12.39%	
Building and Safety	3,364,620	3,364,620	532,826	15.84%	557,878		3,922,498	13.58%	
Planning	3,345,430	3,345,430	567,539	16.96%	212,445		3,557,875	15.95%	
Public Works & Engineering	13,398,510	13,398,510	2,388,976	17.83%	1,771,187		15,169,697	15.75%	
Police	78,182,420	78,182,420	13,393,165	17.13%	(936,171)		77,246,249	17.34%	
Total General Fund	\$ 132,674,430	\$ 132,674,510	\$ 23,155,770	17.45%	\$ 2,728,125	\$ 135,402,635		17.10%	

NOTE: The above amounts do not include projects.

Carryover Projects

Staff recommends the reappropriation of prior year project budgets that were not completed as of June 30.

	Fund	Amount		Fund	Amount
102	City Technology	\$ 2,915,452		601	Capital Reinvestment 21,226,454
103	Facility Maintenance	4,584		602	Capital Improvement 3,660,081
110	GF Operating Projects	395,073		603	Future Capital Projects 344,883
223	Federal Asset Seizure	1,423,010		610	Fire Capital Project 31,711,830
241	Air Quality Mgmt District	1,144,183		622	Storm Drain 6,073,776
245	Measure I 2010-2040 Reimb	14,610,959		623	Sewer Expansion 680,000
246	Measure I 2010-2040 Local	20,388,437		630	Circulation Mitigation 18,108,148
281	Gas Tax (State)	25		631	Fire Assessment 423,922
282	Solid Waste Mitigation	2,621,525		632	General Government 1,017,764
283	Road Maintenance & Rehab	5,827,466		633	Landscape Medians 6,091,289
295	Permanent Local Hsg Alloc	2,325,243		634	Library Capital Improvement 99,472
297	Housing Authority LMIHF	3,742,183		635	Parks Development 7,070,432
301	Grants	14,857,189		636	Police Capital Facilities 317,572
302	ARPA	34,107,406		664	CFD #86 Etiwanda Ridge 43,923
303	TDA/Article 3	246,107		666	CFD #88 Sierra Crest II 88,694
304	ARPA County	2,993,501		667	CFD #89 Belrose 49,578
321	Federal Law Enf Block Grant	586		668	CFD #90 Summit @ Rosena Ph I 213,832
362	CDBG	4,250,356		698	Affordable Housing Trust 3,446,167
363	Home Program	5,413,720		703	Sewer Replacement 6,623,859
401	CFD #1 Southridge Village	432,767			\$ 224,991,447

Fund Balance Review

The City Council has established an Undesignated General Fund Balance goal of 25% of adopted recurring annual appropriations. The First Quarter Report recommendations maintain this balance. The City's Undesignated General Fund Balance represents the available resources to provide funding for future contingencies such as earthquakes, economic fluctuations, major infrastructure repairs and investment in capital for improved productivity and efficiencies.

The First Quarter Budget Report recommends the following:

- \$31,175 Increase to Inventories
- \$192,076 Decrease to PERS Rate Stability
- \$3,156,041 Increase to Unappropriated Fund Balance

Fund Balance Reserves After Adjustments

25% Contingency Reserve	\$33,087,836
PERS Rate Stability Reserve	\$10,694,317
Unappropriated Fund Balance	\$19,861,791
Total	\$63,643,944

Organizational Changes

Quarterly Budget Reports are routinely used to recommend organizational and/or personnel changes within a fiscal year. Upon approval, the total recurring costs for these organizational changes will be added to the department's target numbers.

There are no organizational changes recommended as part of the First Quarter Budget Status Report.

Liability Claims

The City Council has authorized the Director of Human Resources and the City Manager to settle liability claims within specified dollar amounts as follows:

City Manager with the concurrence of the City Attorney	\$25,000
Director of Human Resources/Risk Management with concurrence of the City Attorney	\$10,000

The City Council has directed staff to report claim settlements as part of each quarterly budget report. There were no claims settled during the First Quarter of Fiscal Year 2023/2024.

American Rescue Plan Act (ARPA) Expenditure Plan

CITY OF FONTANA
AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN
ESTIMATED AS OF Sept 25, 2023

Approved Projects by Federal Use Category	Amount	Expended	Available
Public Health & Economic Response	21,263,543	7,547,156	13,716,387
Fontana Forward Grant Program	300,000	190,704	109,296
Homelessness Prevention Resources and Care Center	8,000,000	89,461	7,910,539
Leveraged Project: Support Government Employment	5,967,637	4,232,317	1,735,320
Metrolink Station Security Cameras	66,410	66,410	-
Park Improvements	4,079,892	118,660	3,961,232
Vaccine Bonus	527,454	527,454	-
Ventilation Upgrade for City Facilities	2,322,150	2,322,150	-
Revenue Loss	10,000,000	222,074	9,777,926
Parking Structure	10,000,000	222,074	9,777,926
Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)	250,000	32,427	217,573
Administrative Costs	250,000	32,427	217,573
Water, Sewer, and Broadband Infrastructure	17,702,733	5,474,765	12,227,968
Cypress Storm Drain Project	5,840,000	-	5,840,000
Data Security & Threat Detection	157,927	157,927	-
Endpoint Detection & Response Solution	154,806	154,806	-
Fiber to City facilities	2,000,000	17,158	1,982,842
Network Detection & Response Solution	-	-	-
Leveraged Project: Accela	3,600,000	3,393,761	206,239
Leveraged Project: Fontana 311	3,150,000	1,217,497	1,932,503
Septic to Sewer	2,000,000	-	2,000,000
Sewer and Storm Drain Infrastructure Masterplan	375,130	251,780	123,350
Update Master Infrastructure Plans	424,870	281,836	143,034
Premium Pay	1,040,837	1,040,837	-
Part-Time Employee Retention	152,936	152,936	-
Public Safety Premium Pay	887,901	887,901	-
Total	50,257,113	14,317,259	35,939,854

Conclusion

The City Council has provided fiscal policy direction that has laid the foundation for the 2023/2024 Operating Budget's conservative approach to revenues and expenditures. **The recommended budget changes included in the First Quarter Budget Report continue to adhere to City Council Policy.**

As stated by the City Council's Mission Statement below, the City of Fontana embraces every opportunity to enrich the lives of those who reside in this community and this is possible due to its committed elected leadership and the talents and ingenuity of the individuals in this community and organization. The key is through a well-planned, long-term fiscal plan, based upon economic development that will continue to generate high paying long-term employment opportunities, bring in new and stable sales tax revenue sources, and maintaining intergovernmental relations. Though there are still great challenges ahead, the City is firmly committed to meeting each and every challenge that comes our way.

"We seek and embrace every opportunity to enrich the lives of those who live, work, play and invest in the City of Fontana."

Mission Statement Adopted April 26, 2022

General Fund - Fund Balance Reconciliation

(Five-Year Summary)

	2019/20	2020/21	2021/22	2022/23	2023/2024			
	Audited	Audited	Audited	Estimated	Adopted	Adjusted	Proposed	Proposed
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	Adjustments	Budget
Revenues	\$ 114,334,026	\$ 128,044,517	\$ 132,698,387	\$ 147,043,466	\$ 145,872,000	\$ 145,872,000	\$ 1,087,320	\$ 146,959,320
Expenditures	101,318,229	100,324,532	111,341,793	117,995,806	132,674,430	132,674,430	2,728,125	135,402,555
Revenues over (under) expenditures	13,015,797	27,719,985	21,356,594	29,047,660	13,197,570	13,197,570	(1,640,805)	11,556,765
Other sources & uses:								
Operating transfers in	11,199,568	10,455,858	12,073,139	11,392,096	12,194,470	12,194,470	134,730	12,329,200
Operating transfers out	(24,459,727)	(27,553,964)	(26,313,909)	(26,230,858)	(28,949,870)	(28,949,870)	(1,235,624)	(30,185,494)
Total other sources & uses	(13,260,159)	(17,098,107)	(14,240,770)	(14,838,762)	(16,755,400)	(16,755,400)	(1,100,894)	(17,856,294)
Revenues & other sources over (under) expenditures and other uses								
	(244,362)	10,621,878	7,115,824	14,208,898	(3,557,830)	(3,557,830)	(2,741,699)	(6,299,529)
Fund balance, beginning of year	39,272,847	38,692,079	47,692,360	56,141,628	64,613,687	64,613,687	5,736,839	70,350,526
GASB 31 adjustment	(336,406)	41,009						
Fund balance, end of year	\$ 38,692,079	\$ 49,354,966	\$ 54,808,184	\$ 70,350,526	\$ 61,055,857	\$ 61,055,857	\$ 2,995,140	\$ 64,050,997
FUND BALANCE								
Reserved								
Inventories	\$ 327,065	\$ 253,532	\$ 375,878	\$ 407,053	\$ 375,878	\$ 375,878	\$ 31,175	\$ 407,053
Jr. Lien Bonds	2,500,000	2,500,000	0	0	0	0	0	0
Total reserved	2,827,065	2,753,532	375,878	407,053	375,878	375,878	31,175	407,053
Designated								
Economic Uncertainty	8,500,057	8,514,643	9,469,586		0	0		0
PERS Rate Stability	6,038,085	5,869,393	10,886,393	10,694,317	10,886,393	10,886,393	(192,076)	10,694,317
Unappropriated	6,029,872	16,333,398	17,571,327	36,307,246	16,705,750	16,705,750	3,156,041	19,861,791
Total available for contingencies	\$ 23,395,079	\$ 33,470,966	\$ 38,303,184	\$ 47,408,616	\$ 27,968,021	\$ 27,968,021	\$ 2,995,140	\$ 30,963,161
	\$ 15,297,000	\$ 15,884,000	\$ 16,505,000	\$ 22,941,910	\$ 33,087,836	\$ 33,087,836		\$ 33,087,836

Other Funds - Unreserved Fund Balances

Fiscal Year 2023/2024

	Budget											Net Project Carryover	Net Proposed Adjustments	Estimated Fund Balance June 30, 2023	
	Unaudited Fund Balance July 1, 2023		Revenues			Transfers In		Expenditures		Transfers Out		Available			
Other General Funds:															
102 City Technology	\$ 4,266,840	\$ -	\$ 5,603,580	\$ (5,710,270)	\$ -	\$ 4,160,150	\$ (2,915,452)	\$ (710,342)	\$ 534,356						
103 Facility Maintenance	100,332	0	7,971,290	(7,978,520)	0	93,102	(4,584)	(0)	88,518						
104 Office of Emergency Services	1,481,986	0	0	(75,860)	0	1,406,126	0	(150,200)	1,255,926						
105 KFON	1,703,897	250,000	0	(26,450)	0	1,927,447	0	(532)	1,926,915						
106 Self Insurance	7,843,502	8,611,150	0	(8,735,460)	0	7,719,192	0	(850,840)	6,868,352						
107 Retirees Medical Benefits	2,117,763	260,000	2,600,000	(2,833,340)	0	2,144,423	0	(121,616)	2,144,423						
108 Supplemental Retirement	(268)	0	35,000	(35,000)	0	(268)	0	2,440	2,172						
110 General Fund Operating Projects	1,101,890	0	1,811,120	(1,926,590)	0	986,420	(545,472)	(121,616)	319,332						
115 Lease-Fire	2,406,545	4,909,360	0	0	0	7,315,905	0	(75,947)	7,315,905						
125 Storm Water Compliance	564,680	283,500	0	(224,180)	0	624,000	0	(1,000)	623,000						
Total Other General Funds	\$ 21,587,167	\$ 14,314,010	\$ 18,020,990	\$ (27,545,670)	\$ -	\$ 26,376,497	\$ (3,465,508)	\$ (1,832,091)	\$ 21,078,898						
Special Revenue Funds:															
201 Muni Svcs Fiscal Impact Fee	\$ 22,272,343	\$ 1,250,000	\$ -	\$ (948,550)	\$ 22,573,793	\$ -	\$ 22,573,793	\$ 22,573,793	\$ 22,573,793						
221 Federal Seizure Treasury	152,795	0	0	0	0	152,795	0	(75,000)	77,795						
222 Crime Prev Asset Seizure	55,478	10,000	0	(33,300)	0	32,178	0	(2,014,456)	32,178						
223 Federal Asset Seizure	11,170,124	1,570,000	0	(2,342,980)	0	10,397,144	(1,423,010)	(61,940)	6,959,677						
224 State Asset Seizure	575,391	78,000	0	(61,940)	0	591,451	0	(325,947)	591,451						
225 PD Traffic Safety	2,726,855	400,000	0	(245,500)	0	2,881,355	0	(2,555,408)	2,881,355						
226 Opioid Settlement	303,907	0	0	0	0	303,907	0	(118,000)	303,907						
241 Air Quality Mgmt District	1,396,681	280,000	0	(18,360)	(12,090)	1,646,231	(1,144,183)	(18,360)	384,048						
242 Measure I - TCR	0	0	0	0	0	0	0	(2,738)	0						
243 Traffic Safety	53,919	45,000	0	(44,190)	0	54,729	0	(54,729)	54,729						
244 Prop 1B	135,116	0	0	0	0	135,116	0	(135,116)	135,116						
245 Measure I Reimb 2010-2040	(6,698,988)	0	0	10	0	(6,698,978)	6,701,716	(6,698,978)	2,738						
246 Measure I Local 2010-2040	21,078,917	5,524,500	0	(1,620,110)	(450,220)	24,533,087	(20,388,437)	(20,388,437)	(2,827,402)	1,317,249					
281 Gas Tax (State)	2,139,901	6,042,980	0	(6,127,110)	(385,440)	1,670,331	(25)	(226,541)	1,443,765						
282 Solid Waste Mitigation	4,840,632	3,000,000	0	(3,183,380)	(320,230)	4,337,022	(2,621,525)	(320,230)	(37,939)	1,677,557					
283 Road Maintenance & Rehab	5,967,591	10,521,380	0	(5,260,640)	0	11,228,331	(5,913,016)	(5,913,016)	(5,200,000)	115,315					
301 Grants	1,227,068	352,540	0	(352,540)	0	1,227,068	(623,861)	(623,861)	4,075	607,282					
302 ARPA 2021	37,688,512	0	0	0	0	37,688,512	(41,164,451)	(41,164,451)	3,490,591	14,652					
303 TDA/Article 3	(16,073)	0	0	0	0	(16,073)	21,810	(16,073)	5,737						
304 ARPA - County	0	0	0	0	0	0	131,499	131,499	(45,730)	209,090					
321 Fed Law Enf Block Grant	1,275	27,000	0	(28,440)	0	(165)	163,525	(163,525)	45,730	550,266					
322 State COPS AB 3229	812,831	300,000	0	(460,890)	0	651,941	0	(101,675)	550,266						

Other Funds - Unreserved Fund Balances

Fiscal Year 2023/2024

	Budget											Net Project Carryover	Net Proposed Adjustments	Estimated Fund Balance June 30, 2023			
	Unaudited Fund Balance July 1, 2023		Revenues			Transfers In		Expenditures		Transfers Out							
Special Revenue Funds:																	
362 CDBG	\$	-	\$	2,154,320	\$	-	\$	(2,566,550)	\$	(91,800)	\$	(504,030)	\$	1,840,275	\$ (150,188)	\$ 1,186,058	
363 Home Program		737,876		808,540		0		(929,000)		0		617,416		165,114		156,517	939,047
365 Down Pymt Assistance Prgm		\$11,406		\$0		\$0		\$0		\$0		11,406		0			11,406
385 After School Program		0		4,407,400		0		(3,843,840)		(372,300)		191,260		0		(191,260)	0
386 ASES ELO-P Grant		(2,140,650)		29,731,200		0		(27,218,250)		(372,300)		0		0			0
387 ASES ELO-P TK Grant		0		431,150		0		(431,150)		0		0		0		0	0
395 LMD #1 City Wide		1,554,626		\$1,005,890		\$0		(\$944,420)		(\$244,440)		1,371,656		0		(198,022)	1,173,634
396 LMD #2 Village of Heritage		(148,729)		2,666,800		1,793,590		(3,606,580)		(499,720)		205,361		0		(205,361)	0
397 LMD #3 Empire Center		251,835		68,390		0		(61,300)		(12,830)		246,095		0			246,095
398 LMD #3 Hunter's Ridge		2,290,161		877,710		115,330		(1,072,840)		(161,950)		2,048,411		0		(98,339)	1,950,073
399 LLMD #3 Hunter's Ridge		43,398		38,650		0		(33,280)		(7,000)		41,768		0			41,768
401 CFD #1 Southridge Village		6,217,797		5,505,000		0		(4,303,590)		(2,506,300)		4,912,907		(432,767)		(1,858,913)	2,621,228
403 CFD #6-3A Bellgrove II		404,915		252,360		0		(169,620)		(55,650)		432,005		0			432,005
404 CFD #6-2 N Morningside		329,250		100,300		0		(76,750)		(15,280)		337,520		0			337,520
405 CFD #6-1 Stratham		585,264		202,710		0		(117,690)		(124,270)		546,014		0		(693)	545,321
406 CFD #6 The Landings		2,909,187		363,100		171,440		(549,260)		(88,650)		2,805,817		0		(10,341)	2,795,476
407 CFD #7 Country Club Estates		314,175		123,350		13,350		(152,550)		(33,310)		265,015		0		(2,766)	262,249
408 CFD #8 Presley		733,674		79,800		172,600		(355,520)		(57,150)		573,404		0		(682)	572,722
409 CFD #9M Morningside		163,063		179,660		0		(130,030)		(123,490)		89,203		0		(55)	89,148
410 CFD #10M Jurupa Industrial		269,443		41,370		0		(34,230)		(9,390)		267,193		0			267,193
412 CFD #12 Sierra Lakes		1,376,458		1,003,980		218,480		(1,257,040)		(199,480)		1,142,398		0		(82,943)	1,059,455
413 CFD #13M Summit Heights		697,232		516,770		105,980		(767,410)		(125,690)		426,882		0		(6,058)	420,824
414 CFD #14M Sycamore Hills		143,878		467,380		0		(282,700)		(234,320)		94,238		0		(1,191)	93,046
415 CFD #15M Silver Ridge		263,938		322,850		0		(136,210)		(220,880)		229,698		0			229,698
416 CFD #16M Ventana Pointe		107,276		47,320		0		(37,760)		(36,730)		80,106		0		(560)	79,546
418 CFD #18M Badiola Homes		44,560		7,490		0		(2,840)		(7,080)		42,130		0			42,130
420 CFD #20M		92,083		35,200		0		(30,840)		(23,400)		73,043		0			73,043
421 CFD #21M		226,155		43,640		0		(15,830)		(25,630)		228,335		0			228,335
423 CFD #23M		36,342		8,210		0		(3,520)		(13,410)		27,622		0			27,622
424 CFD#24M		177,648		49,040		0		(16,930)		(31,180)		178,578		0			178,578
425 CFD #25M		293,799		89,620		0		(41,230)		(58,080)		284,109		0		(615)	283,494
427 CFD #27M		(4,790)		64,310		0		(46,560)		(30,690)		(17,730)		0		17,730	0
428 CFD #28M		506,551		158,990		0		(53,250)		(112,090)		500,201		0			500,201
429 CFD #29M		29,803		29,040		0		(17,910)		(23,400)		17,533		0		(614)	16,918

Other Funds - Unreserved Fund Balances

Fiscal Year 2023/2024

	Budget											Net Project Carryover	Net Proposed Adjustments	Estimated Fund Balance June 30, 2023			
	Unaudited Fund Balance July 1, 2023		Revenues			Transfers In		Expenditures		Transfers Out							
Special Revenue Funds:																	
430 CFD #30M	\$	743,664	\$	257,550	\$	-	\$	(115,570)	\$	(156,360)	\$	729,284	\$	-	\$ (96)	\$ 729,189	
431 CFD #31 Citrus Heights North		685,823		528,650		0		(208,820)		(187,300)		818,353		0		(7,739)	810,614
432 CFD #32M		\$97,670		\$19,580		0		(\$3,320)		(\$17,400)		\$96,530		0		(\$88)	96,441
433 CFD #33M Empire Lighting		163,708		45,340		0		(38,790)		(6,140)		164,118		0			164,118
434 CFD #34 Empire Detention Basin		249,784		23,250		0		(10,670)		(4,580)		257,784		0		(1,179)	256,605
435 CFD #35M		1,128,766		575,690		0		(660,570)		(166,170)		877,716		0		(15,785)	861,931
436 CFD #36M		50,357		24,220		0		(8,810)		(18,190)		47,577		0			47,577
437 CFD #37 Montelago		273,667		95,690		0		(66,130)		(45,010)		258,217		0			258,217
438 CFD #38M		802,114		194,420		0		(72,050)		(114,980)		809,504		0		(584)	808,920
439 CFD #39M		45,819		24,480		0		(10,790)		(15,310)		44,199		0			44,199
440 CFD #40M		67,602		11,590		0		(940)		(7,530)		70,722		0			70,722
441 CFD #41M		115,220		16,580		0		(11,220)		(7,480)		113,100		0		(760)	112,340
442 CFD #42M		250,804		48,070		0		(62,050)		(4,350)		232,474		0			232,474
444 CFD #44M		29,033		9,810		0		(5,660)		(5,570)		27,613		0			27,613
445 CFD #45M		349,009		109,960		0		(65,240)		(52,740)		340,989		0		(560)	340,429
446 CFD #46M		292,247		53,290		0		(29,180)		(21,900)		294,457		0			294,457
447 CFD #47M		13,264		12,610		0		(8,370)		(5,490)		12,014		0		(24)	11,990
448 CFD #48M		402,044		82,690		0		(46,210)		(29,050)		409,474		0		(566)	408,907
449 CFD #49M		32,658		14,030		0		(10,710)		(5,650)		30,328		0			30,328
450 CFD #50M		83,946		39,080		0		(15,520)		(27,850)		79,656		0			79,656
451 CFD #51M		126,940		72,390		0		(46,960)		(35,630)		116,740		0		(504)	116,236
453 CFD #53M		72,035		9,700		0		(4,520)		(4,850)		72,365		0			72,365
454 CFD #54M		62,642		27,460		0		(12,680)		(13,060)		64,362		0		(504)	63,858
455 CFD #55M		52,759		7,830		0		(5,330)		(2,930)		52,329		0			52,329
456 CFD #56M		115,027		28,650		0		(6,920)		(25,270)		111,487		0			111,487
457 CFD #57M		62,619		16,460		0		(10,440)		(5,750)		62,889		0			62,889
458 CFD #58M		15,569		4,860		0		(530)		(3,820)		16,079		0			16,079
459 CFD #59M		7,917		2,640		0		(530)		(40)		9,987		0			9,987
460 CFD #60M		77,101		13,820		0		(9,480)		(5,290)		76,151		0		(560)	75,591
461 CFD #61M		360,362		60,300		0		(20,900)		(28,100)		371,662		0		(560)	371,102
462 CFD #62M		41,668		6,140		0		(2,170)		(160)		45,478		0			45,478
463 CFD #63M		520,863		60,240		0		(18,090)		(1,590)		561,423		0		(840)	560,583
464 CFD #64M		69,472		5,420		0		0		0		74,892		0			74,892
465 CFD #65M		183,718		21,880		0		(6,770)		(10,270)		188,558		0		(960)	187,598

Other Funds - Unreserved Fund Balances

Fiscal Year 2023/2024

	Budget											Net Project Carryover	Net Proposed Adjustments	Estimated Fund Balance June 30, 2023			
	Unaudited Fund Balance July 1, 2023		Revenues			Transfers In		Expenditures		Transfers Out		Available					
Special Revenue Funds:																	
467 CFD #67M	\$	181,099	\$	46,400	\$	-	\$	(15,910)	\$	(23,820)	\$	187,769	\$	-	\$ (3,640)	\$ 184,129	
468 CFD #68M		132,119		27,070		0		(14,560)		(12,090)		132,539		0		132,539	
469 CFD #69M		607,231		180,880		0		(70,590)		(98,670)		618,851		0		(1,260)	617,591
470 CFD #70M Avellino		212,884		85,870		0		(43,670)		(37,730)		217,354		0		(560)	216,794
471 CFD #71M Sierra Crest		351,876		128,820		0		(101,340)		(44,370)		334,986		0		(14,380)	320,606
472 CFD #72M		30,568		11,810		0		(5,360)		(5,910)		31,108		0		(420)	30,688
473 CFD #73M		261,154		72,280		0		(28,020)		(36,140)		269,274		0		(560)	268,714
474 CFD #74M		459,275		93,310		0		(34,290)		(900)		517,395		0			517,395
475 CFD #75M		53,347		15,800		0		(7,040)		(8,260)		53,847		0		(420)	53,427
476 CFD #76M		80,283		36,880		0		(30,510)		(14,730)		71,923		0		(2,100)	69,823
477 CFD #77M		47,128		14,190		0		(6,300)		(6,270)		48,748		0		(420)	48,328
478 CFD #78M		252,384		76,860		0		(16,820)		(53,170)		259,254		0			259,254
479 CFD #79M		152,565		23,650		0		(320)		(20)		175,875		0			175,875
480 CFD #80M		454,606		233,690		0		(99,460)		(120,090)		468,746		0		(200)	468,546
481 CFD #81M		112,773		120,100		0		(46,960)		(53,920)		131,993		0		(9,320)	122,673
482 CFD #82M		139,859		29,800		0		0		0		169,659		0			169,659
483 CFD #83M		171,887		68,170		0		(25,140)		(29,650)		185,267		0		(560)	184,707
484 CFD #84M		38,479		21,450		0		(8,130)		(9,490)		42,309		0			42,309
485 CFD #85 THE MEADOWS		789,781		461,110		0		(265,840)		(124,380)		860,671		0		(9,100)	851,571
486 CFD #86 ETIWANDA RIDGE		174,205		70,130		0		(46,750)		(31,650)		165,935		0		(560)	165,375
487 CFD #87 El Paseo		210,565		80,910		0		(14,220)		(59,090)		218,165		0			218,165
488 CFD #88 SIERRA CREST II		233,079		125,040		0		(48,380)		(39,260)		270,479		0		(11,060)	259,419
489 CFD #89 BELROSE		212,511		67,190		0		(19,230)		(28,990)		231,481		0		(140)	231,341
490 CFD #90 SUMMIT @ ROSENA PH i		1,193,218		388,250		0		(165,750)		(114,190)		1,301,528		0		(52,640)	1,248,888
491 CFD #91M		25,713		6,690		0		0		(2,160)		30,243		0			30,243
492 CFD #92M		65,789		18,400		0		0		(5,140)		79,049		0		(7,400)	71,649
493 CFD #93M		43,847		12,380		0		(4,200)		(4,100)		47,927		0		(6,600)	41,327
494 CFD #94M		8,285		3,850		0		0		(1,620)		10,515		0			10,515
495 CFD #95 SUMMIT @ ROSENA PH II		463,022		178,920		0		(180,160)		(27,760)		434,022		0		(140)	433,882
496 CFD #96M Tr. 19957		32,878		12,230		0		0		(2,970)		42,138		0		(5,800)	36,338
497 CFD #97M		20,561		5,720		0		0		(3,520)		22,761		0			22,761
498 CFD #98M		17,807		6,640		0		0		(2,430)		22,017		0			22,017

Other Funds - Unreserved Fund Balances

Fiscal Year 2023/2024

	Budget											Net Project Carryover	Net Proposed Adjustments	Estimated Fund Balance June 30, 2023	
	Unaudited Fund Balance July 1, 2023		Revenues			Transfers In		Expenditures		Transfers Out		Available			
Special Revenue Funds:															
500 CFD #100M	\$ 161,718	\$ 91,490	\$ -	\$ (25,560)	\$ (160)	\$ 227,488	\$ -	\$ 227,488	\$ 227,488	\$ 227,488	\$ 227,488	\$ 227,488	\$ 227,488	\$ 227,488	
501 CFD #101M	23,781	8,900	0	0	(3,250)	29,431	0	29,431	29,431	29,431	29,431	29,431	29,431	29,431	
502 CFD #102M	14,825	5,520	0	0	(1,620)	18,725	0	18,725	18,725	18,725	18,725	18,725	18,725	18,725	
503 CFD #103M Estrada	13,097	4,940	0	0	(1,350)	16,687	0	16,687	16,687	16,687	16,687	16,687	16,687	16,687	
504 CFD #104M	27,474	15,160	0	(5,700)	(3,520)	33,414	0	33,414	33,414	33,414	33,414	33,414	33,414	33,414	
505 CFD #105M	85,253	50,800	0	(19,620)	(26,260)	90,173	0	90,173	90,173	90,173	90,173	90,173	90,173	90,173	
506 CFD #106M	169,070	101,300	0	(5,920)	(42,540)	221,910	0	221,910	221,910	221,910	221,910	221,910	221,910	221,910	
507 CFD #107M	40,130	43,910	0	(6,800)	(28,910)	48,330	0	48,330	48,330	48,330	48,330	48,330	48,330	48,330	
509 CFD #109M	359,124	392,880	0	(144,000)	(128,760)	479,244	0	479,244	479,244	479,244	479,244	479,244	479,244	479,244	
510 CFD #510M	0	17,420	0	0	(4,870)	12,550	0	12,550	12,550	12,550	12,550	12,550	12,550	12,550	
511 CFD #111M	0	72,470	0	(7,800)	(53,500)	11,170	0	11,170	11,170	11,170	11,170	11,170	11,170	11,170	
512 CFD #112M	0	298,610	0	(136,900)	(137,730)	23,980	0	23,980	23,980	23,980	23,980	23,980	23,980	23,980	
Total Special Revenue Funds	\$ 140,173,040	\$ 87,635,200	\$ 2,590,770	\$ (72,333,040)	\$ (10,505,190)	\$ 147,560,780	\$ (64,687,336)	\$ (10,179,510)	\$ 72,693,934						
Debt Service Funds:															
580 General Debt Service	\$ (2,069)	\$ 1,381,100	\$ 2,946,440	\$ (4,014,030)	\$ -	\$ 311,441	\$ -	\$ 311,441	\$ (310,510)	\$ 931	\$ (310,510)	\$ 931	\$ (310,510)	\$ 931	
Total Debt Service Funds	\$ (2,069)	\$ 1,381,100	\$ 2,946,440	\$ (4,014,030)	\$ -	\$ 311,441	\$ -	\$ 311,441	\$ (310,510)	\$ 931					
Capital Project Funds:															
601 Capital Reinvestment	\$ 20,729,355	\$ 5,133,000	\$ 4,400,000	\$ (4,532,990)	\$ -	\$ 25,729,365	\$ (21,226,454)	\$ (665,795)	\$ 3,837,116	\$ 3,837,116	\$ (160,000)	\$ 110,780	\$ (160,000)	\$ 110,780	
602 Capital Improvements	2,149,295	0	0	0	0	2,149,295	(1,878,515)	(1,878,515)	6,407,166	6,407,166	(344,883)	2,636,258	(344,883)	2,636,258	
603 Future Capital Projects	6,903,469	0	0	0	(151,420)	6,752,049	0	6,752,049	6,752,049	6,752,049	(423,922)	45,602	(423,922)	45,602	
620 San Sevaine Flood Control	1,933,288	804,200	0	(92,910)	(8,320)	2,636,258	0	2,636,258	2,636,258	2,636,258	0	17,257,414	0	17,257,414	
621 Upper Etiwanda Flood Control	45,602	0	0	0	0	45,602	0	45,602	45,602	45,602	0	208,454	0	208,454	
622 Storm Drain	20,672,069	3,555,000	0	(797,420)	(98,460)	23,331,189	(6,073,776)	(6,073,776)	(6,073,776)	(6,073,776)	(6,073,776)	7,299,603	(967,054)	7,299,603	
623 Sewer Expansion	457,734	2,525,000	0	(2,075,000)	(19,280)	888,454	(680,000)	(680,000)	(680,000)	(680,000)	(680,000)	156,863	64,890	156,863	
630 Circulation Mitigation	21,665,524	4,796,000	0	(12,840)	(73,880)	26,374,804	(18,108,148)	(18,108,148)	(18,108,148)	(18,108,148)	(18,108,148)	(120,000)	11,663,182	(120,000)	11,663,182
631 Fire Assessment	600,355	260,000	0	0	(344,460)	515,895	(423,922)	(423,922)	(423,922)	(423,922)	(423,922)	161,499	64,890	161,499	
632 General Government	12,370,946	430,000	0	0	0	12,800,946	(1,017,764)	(1,017,764)	(1,017,764)	(1,017,764)	(1,017,764)	(200,000)	14,334,139	(200,000)	14,334,139
633 Landscape Medians	5,774,509	540,000	0	(50,000)	(11,720)	6,252,789	(6,091,289)	(6,091,289)	(6,091,289)	(6,091,289)	(6,091,289)	3,440,896	(196,527)	3,440,896	
634 Library Capital Improvement	1,172,052	200,000	0	0	(6,440)	1,365,612	(99,472)	(99,472)	(99,472)	(99,472)	(99,472)	290,718	0	290,718	
635 Parks Development	20,211,951	1,850,000	0	(333,410)	(123,970)	21,604,571	(7,070,432)	(7,070,432)	(7,070,432)	(7,070,432)	(7,070,432)	(196,527)	62,556	62,556	
636 Police Capital Facilities	3,692,375	400,000	0	(98,500)	(38,880)	3,954,995	(317,572)	(317,572)	(317,572)	(317,572)	(317,572)	0	0	0	
637 Underground Utilities	290,718	0	0	0	0	290,718	0	290,718	290,718	290,718	0	0	0	0	
650 CFD #2 Village of Heritage	(62,556)	0	0	0	0	(62,556)	0	(62,556)	(62,556)	(62,556)	0	0	0	0	

Other Funds - Unreserved Fund Balances

Fiscal Year 2023/2024

	Unaudited Fund Balance July 1, 2023	Budget						Net Project Carryover	Net Proposed Adjustments	Estimated Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	Available				
Capital Project Funds:										
657 CFD #31 Citrus Heights North	\$2,897,202	0	0	0	0	2,897,202	0			2,897,202
658 CFD #31	5,893	0	0	0	0	5,893	0			5,893
659 CFD #70 Avellino	777	0	0	0	0	777	0			777
660 CFD #71 Sierra Crest	2,619	0	0	0	0	2,619	0			2,619
661 CFD #80 Bella Strada	7,663	0	0	0	0	7,663	0			7,663
663 CFD #74B Citrus/Summit	181,950	0	0	0	0	181,950	0			181,950
664 CFD #86 Etiwanda Ridge	965,640	0	0	0	0	965,640	(43,923)			921,716
665 CFD #85 The Meadows	5,829	0	0	0	0	5,829	0			5,829
666 CFD #88 Sierra Crest II	95,353	0	0	0	0	95,353	(88,694)			6,659
667 CFD #89 Belrose	88,644	0	0	0	0	88,644	(49,578)			39,066
668 CFD #90 Summit @ Rosena Ph I	11,857,846	0	0	0	0	11,857,846	(213,832)			11,644,015
669 CFD #95 Summit @ Rosena II	8,344,030	0	0	0	0	8,344,030	0			8,344,030
670 CFD #87 El Paseo	1,789,590	0	0	0	0	1,789,590	0			1,789,590
671 CFD #106 Mountain View	2,175,834	0	0	0	0	2,175,834	0			2,175,834
672 CFD #99 The Retreat	4,135,899	0	0	0	0	4,135,899	0			4,135,899
Total Capital Project Funds	\$ 151,161,454	\$ 20,493,200	\$ 4,400,000	\$ (7,993,070)	\$ (876,830)	\$ 167,184,754	\$ (63,728,253)	\$ (2,181,930)	\$ 101,274,571	
Enterprise Funds:										
701 Sewer Maintenance & Operations	\$ 7,350,969	\$ 28,880,000	\$ -	\$ (25,525,420)	\$ (2,266,640)	\$ 8,438,909	\$ -	\$ (1,704,607)	\$ 6,734,301	
702 Sewer Capital Projects	1,878,980	275,000	0	(49,080)	(9,140)	2,095,760	0			2,095,760
703 Sewer Replacement	9,315,987	1,000,000	0	(2,138,580)	(107,170)	8,070,237	(6,623,859)			(12,728) 1,433,650
710 Water Utility	777,270	0	0	0	0	777,270	0			777,270
Total Enterprise Funds	\$ 19,323,206	\$ 30,155,000	\$ -	\$ (27,713,080)	\$ (2,382,950)	\$ 19,382,176	\$ (6,623,859)	\$ (1,717,336)	\$ 11,040,982	
Internal Service Fund:										
751 FLEET OPERATIONS	\$ 15,922,858	\$ 8,207,590	\$ 2,562,170	\$ (6,946,610)	\$ -	\$ 19,746,008	\$ -	\$ (5,363,376)	\$ 14,382,632	
Total Internal Service Funds	\$ 15,922,858	\$ 8,207,590	\$ 2,562,170	\$ (6,946,610)	\$ -	\$ 19,746,008	\$ -	\$ (5,363,376)	\$ 14,382,632	
TOTAL ALL FUNDS	\$ 348,165,657	\$ 162,186,100	\$ 30,520,370	\$ (146,545,500)	\$ (13,764,970)	\$ 380,561,657	\$ (138,504,957)	\$ (21,584,752)	\$ 220,471,948	

General Fund - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
101	General Fund					2,728,125	1,087,320	134,730	1,235,624	(2,741,699)	
Revenue Adjustments											
10124372	CS	Aquatics-Fontana Park	5513	Class Registration		93,800			93,800	C/O Registration fee revenues due to increased participation (FY22/23 Q2)	
10128000	FN	Management Services		Various Revenue Accounts		800,000			800,000	Increase revenues for HDL Compliance penalties collected	
10140200	PD	Field Services-Admin	6450	Miscellaneous Income		5,250			5,250	Increase revenues for property recycling program	
10140368	PD	Narcotics Unit	6483	Reimb Exp - Personnel		40,000			40,000	Increase revenues for DEA task force reimbursement claims	
Offsetting Adjustments											
10128000	FN	Management Services	6835	Contribution from Fire		148,270			148,270	Contribution from Fontana Fire District Fund #210 to add new Emergency Services Coordinator position (PC #2007) CC approved	
10120000	AS	Admin Services Admin		Various Personnel Accounts		148,270			(148,270)	09/12/23, File #21-2382	
10130000	DS	Development Svc Admin	8110	Legal Services	100,000				(100,000)	} Move funding from Planning to DS Admin for Rutan & Tucker legal fees	
10134100	PL	Planning	8110	Legal Services	(100,000)				100,000	} fees	
10134100	PL	Planning	8210	Vehicle Maintenance	14,310				(14,310)	} O&M transfer from Public Works & Engineering to Planning for Senior	
10137202	PW&E	Parks	8210	Vehicle Maintenance	(14,310)				14,310	} Landscape position unit #1793	
10140368	PD	Narcotics Unit	6900	Operating Transfers In		23,940			23,940		
10140368	PD	Narcotics Unit	8319	Vehicles	23,940				(23,940)	} Xfer in from Fund #751 for replacement vehicle unit #7281	
10140368	PD	Narcotics Unit	6900	Operating Transfers In		25,030			25,030		
10140368	PD	Narcotics Unit	8319	Vehicles	25,030				(25,030)	} Xfer in from Fund #751 for replacement vehicle unit #7789	
10140368	PD	Narcotics Unit	6900	Operating Transfers In		23,940			23,940		
10140368	PD	Narcotics Unit	8319	Vehicles	23,940				(23,940)	} Xfer in from Fund #751 for replacement vehicle unit #9337	
10140368	PD	Narcotics Unit	6900	Operating Transfers In		33,650			33,650		
10140368	PD	Narcotics Unit	8319	Vehicles	33,650				(33,650)	} Xfer in from Fund #751 for replacement vehicle unit #9352	
10140370	PD	SWAT	6900	Operating Transfers In		36,000			36,000		
10140370	PD	SWAT	8319	Vehicles	36,000				(36,000)	} Xfer in from Fund #751 for replacement vehicle unit #0599	
New requests (One-Time)											
10110100	CA	Elected Officials	7901	Intrafund Transfer-Salaries	(63,654)				63,654	}	
10110400	CA	Marketing & Communications	7901	Intrafund Transfer-Salaries	(47,585)				47,585	}	
10115000	HR	HR Administration	7901	Intrafund Transfer-Salaries	(59,842)				59,842	}	
10128100	FN	Mgmt Services Admin	7901	Intrafund Transfer-Salaries	(159,630)				159,630	}	
10128200	FN	Accounting	7901	Intrafund Transfer-Salaries	(73,472)				73,472	}	
10128400	FN	Budget/Payroll	7901	Intrafund Transfer-Salaries	(154,244)				154,244	} Decrease GF expenditure budget for new positions approved thru the	
10128500	FN	Customer Service	7901	Intrafund Transfer-Salaries	(48,029)				48,029	} American Rescue Plan Act. These positions will be paid with ARPA	
10130000	DS	Development Svc Admin	7901	Intrafund Transfer-Salaries	(98,739)				98,739	} funds in Fund 302.	
10132100	BS	Inspection Services	7901	Intrafund Transfer-Salaries	(91,765)				91,765	}	
10132300	BS	Permit Processing	7901	Intrafund Transfer-Salaries	(77,447)				77,447	}	
10140100	PD	Administrative Services	7901	Intrafund Transfer-Salaries	(258,317)				258,317	}	
10140231	PD	Patrol Units	7901	Intrafund Transfer-Salaries	(2,009,495)				2,009,495	}	
10140360	PD	Traffic	7901	Intrafund Transfer-Salaries	(62,117)				62,117	}	
10110100	CA	Elected Officials	8010	Departmental Expense	15,000				(15,000)	Increase appropriations for Mayor's office remodel	
10128200	FN	Accounting	8790	Operating Transfer Out			(620)		620	Xfer out decrease to Fund #580 to cover LRB14 debt svc payments	
10128500	FN	Customer Service	8010	Departmental Expense	300,000				(300,000)	Appropriate for HDL Commission & refund of penalties to customers	
10130000	DS	Development Svc Admin	8130	Other Professional Svcs	350,000				(350,000)	Increase appropriations for CFD Tax Initiative study	
10130102	DS	DSO Operating Transfers	8790	Operating Transfer Out			411,126		(411,126)	Xfer to Facility Maintenance Fund #103 to cover Q1 requests	
10132400	BS	Code Compliance	8130	Other Professional Svcs	600,000				(600,000)	Appropriate funding for non-permitted vendor enforcement officers	
10134100	PL	Planning	8130	Other Professional Svcs	5,300				(5,300)	} Additional funding for cabling for area workstation reconfigurations	
10137000	PW&E	Engineering Administration	8130	Other Professional Svcs	10,760				(10,760)		
10134100	PL	Planning	8014	Computer Hardwar <\$5000	800				(800)	Increase appropriations for new Sr Landscape position iPad	
10134100	PL	Planning	8130	Other Professional Svcs	200,000				(200,000)	Economic impact of zoning on Sierra Ave and Foothill Blvd	

General Fund - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
New requests (One-Time) - Continued											
10137000	PW&E	Engineering Administration	8010	Departmental Expense	260					(260)	Additional funding for Admin license & certificate renewals
10137000	PW&E	Engineering Administration	8018	Conference & Meetings	400					(400)	Increase appropriations for ADA updates & training
10137000	PW&E	Engineering Administration	8018	Conference & Meetings	3,250					(3,250)	CA Cities Public Works Institute conference
10137000	PW&E	Engineering Administration	8018	Conference & Meetings	500					(500)	Increase appropriations for grant writing training
10137119	PW&E	Construction Inspection	8790	Operating Transfer Out					62,170	(62,170)	Xfer to Fleet Fund #751 for vehicle unit #1505 replacement
10137202	PW&E	Parks	6900	Operating Transfers In			(7,830)			(7,830)	Reverse Adopted Budget transfer from CFD #27M Fund #427
10137202	PW&E	Parks	8010	Departmental Expense	32,000					(32,000)	Picnic bench replacements in GF parks
10137202	PW&E	Parks	8130	Other Professional Svcs	18,400					(18,400)	Ballfield Laser Grading - Bill Martin Park
10137202	PW&E	Parks	8130	Other Professional Svcs	41,500					(41,500)	Concrete repair work at Jack Bulik Park Skatepark GF
10137202	PW&E	Parks	8130	Other Professional Svcs	22,100					(22,100)	Concrete sidewalk repairs at North Tamarind Park
10137202	PW&E	Parks	8130	Other Professional Svcs	45,400					(45,400)	Playground chips installation in GF parks
10137202	PW&E	Parks	8130	Other Professional Svcs	12,300					(12,300)	Light pole painting at Veteran's Park
10137202	PW&E	Parks	8130	Other Professional Svcs	100,000					(100,000)	Increase appropriations for ball fields maintenance
10137202	PW&E	Parks	8130	Other Professional Svcs	50,000					(50,000)	Replace restroom roof at McDermott Soccer Park
10137202	PW&E	Parks	8130	Other Professional Svcs	50,000					(50,000)	Replace roof at McDermott Tennis Sports Complex
10137202	PW&E	Parks	8130	Other Professional Svcs	29,200					(29,200)	Replace restroom roof at Circle Park
10137204	PW&E	Trees	8130	Other Professional Svcs	17,100					(17,100)	Additional funding for CPI increase in tree trimming
10137204	PW&E	Trees	8130	Other Professional Svcs	6,000					(6,000)	Tree removals for sidewalk improvement
10137205	PW&E	Pools	8130	Other Professional Svcs	42,000					(42,000)	3 months of pool maintenance services
10137205	PW&E	Pools	8130	Other Professional Svcs	7,110					(7,110)	Install float switches for pool filtration systems
10137205	PW&E	Pools	8130	Other Professional Svcs	89,700					(89,700)	Install new shade structures at Miller Park Pool Facility
10137205	PW&E	Pools	8130	Other Professional Svcs	1,960					(1,960)	Replace electrical wiring at Fontana Park Aquatic Center
10137205	PW&E	Pools	8130	Other Professional Svcs	1,800					(1,800)	Replace pool light in the Village of Heritage pool
10137205	PW&E	Pools	8130	Other Professional Svcs	29,620					(29,620)	Smart Pump control system for competition pool Fontana Park
10137205	PW&E	Pools	8130	Other Professional Svcs	6,000					(6,000)	Replace water supply valve at Miller Park pool
10137205	PW&E	Pools	8130	Other Professional Svcs	10,100					(10,100)	Repair waterslide at Martin Tudor and Fontana Parks
10137209	PW&E	Landscape Maintenance	8130	Other Professional Svcs	9,400					(9,400)	Relocate irrigation pump at Village of Heritage
10137209	PW&E	Landscape Maintenance	8790	Operating Transfer Out				762,948		(762,948)	Xfer out to Village of Heritage Fund #396 to cover Q1 requests
10137404	PW&E	Land Development	8018	Conference & Meetings	1,000					(1,000)	Additional training funding for WQMP Grading Plan Reviews
10137404	PW&E	Land Development	8130	Other Professional Svcs	50,000					(50,000)	Consultant for plan & map checks
10137404	PW&E	Land Development	8316	Computer Software >\$5000	2,200					(2,200)	Drainage and info sewer software
10137404	PW&E	Land Development	8316	Computer Software >\$5000	8,000					(8,000)	Increase appropriations for INFO sewer software
10137505	PW&E	Traffic/Streets	8013	Equip (Non-Comp) <\$5000	16,120					(16,120)	Traffic signal pad mounts (unencumbered prior year invoice)
10137505	PW&E	Traffic/Streets	8018	Conference & Meetings	4,600					(4,600)	Fiber repair, IMSA signal maintenance training & certification
10137505	PW&E	Traffic/Streets	8018	Conference & Meetings	400					(400)	Increase appropriations for Berkley Tech MUTCD Training
10137505	PW&E	Traffic/Streets	8130	Other Professional Svcs	300,000					(300,000)	Utility box wraps throughout Baseline, Foothill, Citrus, Sierra
10137505	PW&E	Traffic/Streets	8130	Other Professional Svcs	50,000					(50,000)	Additional on-call support for traffic/transportation services
10137505	PW&E	Traffic/Streets	8316	Computer Software >\$5000	200					(200)	Increase appropriations for traffic engineering software training
10137506	PW&E	Transportation Engineering	8010	Departmental Expense	720					(720)	Engineering license & certificate renewals
10137506	PW&E	Transportation Engineering	8010	Departmental Expense	1,500					(1,500)	Increase appropriations for ergonomics and Sr Engineer tools
10137506	PW&E	Transportation Engineering	8013	Equip (Non-Comp) <\$5000	1,000					(1,000)	Increase appropriations for new computer monitors
10137506	PW&E	Transportation Engineering	8018	Conference & Meetings	400					(400)	Increase appropriations for Berkley Tech AC Paving training
10137506	PW&E	Transportation Engineering	8018	Conference & Meetings	900					(900)	Increase appropriations for RE Academy training
10140231	PD	Patrol Units	8220	Risk Liability	2,440					(2,440)	Correction to Adopted Budget Fund #108 Risk Liability
10140233	PD	Air Support	8130	Other Professional Svcs	225,000					(225,000)	Appropriate funding for helicopter 12 year inspection CC approved 04/12/22, File #23-1305
10140235	PD	Shooting Range	8013	Equip (Non-Comp) <\$5000	5,250					(5,250)	Increase appropriations for gun recycling program equipment
10140368	PD	Narcotics Unit	8319	Vehicles	41,060					(41,060)	Additional funding needed for vehicle replacement unit #7281
10140368	PD	Narcotics Unit	8319	Vehicles	40,000					(40,000)	Additional funding needed for vehicle replacement unit #7789
10140368	PD	Narcotics Unit	8319	Vehicles	41,090					(41,090)	Additional funding needed for vehicle replacement unit #9337
10140368	PD	Narcotics Unit	8319	Vehicles	31,350					(31,350)	Additional funding needed for vehicle replacement unit #9352
10140370	PD	SWAT	8319	Vehicles	52,000					(52,000)	Additional funding needed for vehicle replacement unit #0599

General Fund - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
New requests (Recurring)											
10110200	CA	City Manager's Office	8130	Other Professional Svcs	10,800				(10,800)	SDA contract increase CC approved 7/25/23, File #21-2372	
10137119	PW&E	Construction Inspection	8010	Departmental Expense	10,000				(10,000)	Addtl funding for safety equipment, training supplies, cones, etc.	
10137205	PW&E	Pools	8010	Departmental Expense	33,000				(33,000)	Increase appropriations for pool chemicals	
10137205	PW&E	Pools	8130	Other Professional Svcs	132,800				(132,800)	Contract award for pool maintenance services	
10137209	PW&E	Landscape Maintenance	Various	Operating Accounts	10,200				(10,200)	Increase appropriations for landscape at Fire Station 81	
10137209	PW&E	Landscape Maintenance	8130	Other Professional Svcs	1,550				(1,550)	Increase appropriations for landscape maintenance	
10137505	PW&E	Traffic/Streets	8018	Conference & Meetings	2,400				(2,400)	Increase appropriations for ITS annual conference	
10140114	PD	Community Program	8130	Other Professional Svcs	10,440				(10,440)	Crossing guard contract CC approved 09/12/23, File #21-2439	
10140300	PD	Special Operations-Admin	8210	Vehicle Maintenance	43,220				(43,220)	O&M, Capital Recovery for new vehicle unit #93470	
10140356	PD	F.A.S.T.	8210	Vehicle Maintenance	3,320				(3,320)	O&M, Capital Recovery for Animal Service Trailer unit #97398	
10140368	PD	Narcotics Unit	8210	Vehicle Maintenance	21,080				(21,080)	O&M, Capital Recovery for new vehicle unit #94411	
10140368	PD	Narcotics Unit	8210	Vehicle Maintenance	21,080				(21,080)	O&M, Capital Recovery for new vehicle unit #94412	
Carryovers											
10124372	CS	Aquatics-Fontana Park	8132	Class Instruction	90,000				(90,000)	C/O Addtl instructor costs due to increased participation (FY22/23 Q2)	
10137107	PW&E	Roadside Maintenance	8010	Departmental Expense	30,000				(30,000)	C/O Additional asphalt recurring (FY22/23 Q3)	
10137209	PW&E	Landscape Maintenance	8130	Other Professional Svcs	6,100				(6,100)	C/O Auto Center Monument maintenance (FY22/23 Q3)	
10140102	PD	Background Unit	8013	Equip (Non-Comp) <\$5000	40,130				(40,130)	C/O FY22/23 Q4 gun recycling program	
10140235	PD	Shooting Range	8013	Equip (Non-Comp) <\$5000	7,580				(7,580)	C/O FY22/23 Q4 gun recycling program	
10140493	PD	Property	Various	Operating Accounts	2,750				(2,750)	C/O FY22/23 Property Control Clerk supplies & equipment	
Various	AS	Various	Various	Various	2,000				(2,000)	Carryover purchase orders from FY 22/23	
Various	CA	Various	Various	Various	62,560				(62,560)	Carryover purchase orders from FY 22/23	
Various	CC	Various	Various	Various	23,129				(23,129)	Carryover purchase orders from FY 22/23	
Various	DS	Various	Various	Various	127,334				(127,334)	Carryover purchase orders from FY 22/23	
Various	HR	Various	Various	Various	246,500				(246,500)	Carryover purchase orders from FY 22/23	
Various	IT	Various	Various	Various	99,236				(99,236)	Carryover purchase orders from FY 22/23	
Various	PD	Various	Various	Various	663,408				(663,408)	Carryover purchase orders from FY 22/23	
Various	PL	Various	Various	Various	92,035				(92,035)	Carryover purchase orders from FY 22/23	
Various	PW&E	Various	Various	Various	120,523				(120,523)	Carryover purchase orders from FY 22/23	
Various	FN	Various	Various	Various	229,885				(229,885)	Carryover purchase orders from FY 22/23	
Various	PW&E	Various	Various	Various	365,024				(365,024)	Carryover purchase orders from FY 22/23	
Various	BS	Various	Various	Various	127,090				(127,090)	Carryover purchase orders from FY 22/23	
Various	CS	Various	Various	Various	23,267				(23,267)	Carryover purchase orders from FY 22/23	

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
102 City Technology						710,342				(710,342)	
10226101	IT	Information Systems	8130	Other Professional Svcs	98,800				(98,800)	Finance/Tyler Munis Contractor to assit with process/software improvements	
10226201	IT	Enterprise Systems	8315	Computer Hardware >\$5000	100,000				(100,000)	Additional storage for CCTV system	
10226203	IT	Computer Program		Various Operating Accounts	28,595				(28,595) }		
10226204	IT	Network	8014	Computer Hardwar <\$5000	5,317				(5,317) }	Carryover unused FY22/23 expenditure budget	
10226205	IT	AV Equipment		Various Operating Accounts	178,906				(178,906) }	balances to be used for Hardware Replacement	
10226206	IT	Security	8014	Computer Hardwar <\$5000	1,667				(1,667) }		
Various	IT	Various	Various	Various	282,114				(282,114)	Carryover purchase orders from FY 22/23	
Various	PD	Various	Various	Various	14,943				(14,943)	Carryover purchase orders from FY 22/23	
103 Facility Maintenance						411,126		411,126		(0)	
10337317	PW&E	Facilities Maintenance	6900	Operating Transfer In			411,126			411,126	Xfer from GF#101 to cover Q1 requests
10337317	PW&E	Facilities Maintenance	8010	Departmental Expense	3,240				(3,240)	Blue Space office furniture for Environmental Supervisor	
10337317	PW&E	Facilities Maintenance	8010	Departmental Expense	22,200				(22,200)	Increase funding for Facility CPI increase (tools, materials, supplies, equipment)	
10337317	PW&E	Facilities Maintenance	8130	Other Professional Svcs	6,025				(6,025)	TKE engineering and survey services PW Yard	
10337317	PW&E	Facilities Maintenance	8130	Other Professional Svcs	5,900				(5,900)	Temporary staff services PW Yard	
10337317	PW&E	Facilities Maintenance	8130	Other Professional Svcs	250,000				(250,000)	Senior Center flooring replacement	
10337317	PW&E	Facilities Maintenance	8130	Other Professional Svcs	21,000				(21,000)	Streets crew bay reconfiguration (FY22/23 Q3 C/O)	
Various	IT	Various	Various	Various	19,888				(19,888)	Carryover purchase orders from FY 22/23	
Various	PW&E	Various	Various	Various	82,873				(82,873)	Carryover purchase orders from FY 22/23	
104 Office of Emergency Svcs						150,200				(150,200)	
10420009	AS	Treasury ERA2	8028	City Programs	150,200				(150,200)	Re-Appropriate PY ERA2 Grant Funds	
105 KFON						532			(532)		
Various	IT	Various	Various	Various	532				(532)	Carryover purchase orders from FY 22/23	
106 Self-Insurance						850,840				(850,840)	
10615101	HR	Benefits-Unemployment	7021	Unemployment Insurance	50,000				(50,000)	Annual payments to cover unemployment claims	
10615200	HR	Risk Liability	8026	Settlement Claim	800,000				(800,000)	Addtl funding for increase in settlement amounts	
Various	HR	Various	Various	Various	840				(840)	Carryover purchase orders from FY 22/23	
108 Supplemental Retirement						(2,440)				2,440	
10815103	HR	Supplemental Retirement	8220	Risk Liability	(2,440)				2,440	Correction to Adopted Budget Fund 108 Risk Liability	
110 GF Operating Projects						59,060		62,556		(121,616)	
11028000	FN	Capital Project Admin	8790	Operating Transfer Out			62,556		(62,556)	Xfer from GF #101 to cover Fund #650 and Fund#662 negative beginning fund balance	
04032033-110-A	PD	Bike Patrol-CDBG Public Safety	7010	Full-Time Employees	59,060				(59,060)	Increase appropriations to cover reduction in Fund #362	
125 Storm Water Compliance						1,000				(1,000)	
12537401	PW&E	Plan Check Engineering	8018	Conference & Meetings	1,000				(1,000)	Training for WQMP Grading Plan Reviews	
221 Federal Seizure Treasury						75,000				(75,000)	
22140383	PD	Fed Asset Sez Treasury	8013	Equip (Non-Comp) <\$5000	25,000				(25,000)	Increase appropriations for equipment purchase	
22140383	PD	Fed Asset Sez Treasury	8018	Conference & Meetings	25,000				(25,000)	Increase appropriations for training	
22140383	PD	Fed Asset Sez Treasury	8130	Other Professional Svcs	25,000				(25,000)	Increase appropriations for case investigations services	

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
223 Federal Asset Seizure											
	22340368	PD	NARC - Federal Seizure	6483	Reimb Exp - Personnel		1,994,456	(20,000)		(2,014,456)	
	22340368	PD	NARC - Federal Seizure	8319	Vehicles		60,800			(60,800)	Increase appropriation for new vehicle unit #94411 (recurring O&M in GF)
	22340368	PD	NARC - Federal Seizure	8319	Vehicles		60,800			(60,800)	Increase appropriation for new vehicle unit #94412 (recurring O&M in GF)
	22340373	PD	Federal Seizures	8010	Departmental Expense		50,000			(50,000)	Additional funding for Records Unit replacement chairs
	22340373	PD	Federal Seizures	8013	Equip (Non-Comp) <\$5000	1,026,700			(1,026,700)	Purchase/replace 240 Qty PD Radios	
	22340373	PD	Federal Seizures	8013	Equip (Non-Comp) <\$5000	230,000			(230,000)	Purchase/replace 50 Qty PD radios CC approved 6/27/2023, File #21-2284	
	22340373	PD	Federal Seizures	8032	Outsourced Svcs (HW/SW)		24,000			(24,000)	Peraton - Data Integration for Law Enforcement Information Exchange
	22340373	PD	Federal Seizures	8319	Vehicles		250,000			(250,000)	Standby budget for blue vehicles for LA ICAC requests
	Various	PD	Various	Various	Various		292,156			(292,156)	Carryover purchase orders from FY 22/23
225 PD Traffic Safety											
	22540222	PD	Traffic	8790	Operating Transfer Out		201,847		124,100	(325,947)	
	22540362	PD	PD Traffic Safety	8013	Equip (Non-Comp) <\$5000	107,050			(124,100)	Xfer out to Fleet Fund #751 for new vehicle unit #93470	
	Various	PD	Various	Various	Various	94,797			(107,050)	Purchase/Replace - 25 Qty PD Radios	
									(94,797)	Carryover purchase orders from FY 22/23	
241 Air Quality Mgmt Dist											
	24115002	HR	Rideshare	8010	Departmental Expense		16,000			(16,000)	AQMD Annual funding to support Rideshare program
	37603115-241-I	PW&E	Sawtooth/Concrete	8330	Construction Contracts		102,000			(102,000)	Additional funding for Blanchard Sidewalk Project increased construction costs
245 Measure I 2010-2040 Reimb											
	37600054-245-A	PW&E	Santa Ana & Juniper Ave TS	5348	Measure I 2010-2040		1,840,090	1,840,090		-	
	37600054-245-A	PW&E	Santa Ana & Juniper Ave TS	8329	Other Construction	1,609,230			1,609,230		Defund Measure I Local Fund #246 and allocate to
	37603361-245-A	PW&E	Cypress Storm Drain	5348	Measure I 2010-2040	230,860			(1,609,230)		Measure I Reimbursement Fund #245 projects due to
	37603361-245-A	PW&E	Cypress Storm Drain	8329	Other Construction	230,860			230,860		additional storm drain work
									(230,860)		}

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
246 Measure I 2010-2040 Local						2,827,402				(2,827,402)	
24637426	PW&E	MI Traffic Sig Impr	Various Personnel Accounts	46,429						(46,429) }	
24637507	PW&E	MI Traffic Engineering Study	Various Personnel Accounts	44,410						(44,410) }	Change budget allocation from CIP projects to
37600382-246-A	PW&E	Mango/So Highland TS	Various Personnel Accounts	(46,429)						46,429 }	Operating orgs for PC #36034
37600003-246-D	PW&E	Fontana SRTS Gap Closure	8330 Construction Contracts	890,000						(890,000)	Increased construction costs CC approved 9/12/23, File #21-2442
37600024-246-A	PW&E	Kathy Binks Elem. Sch. SRTS TDA 21	8329 Other Construction	(100,000)						100,000 }	
37600038-246-A	PW&E	Cypress Ave at Summit Ave TS	8329 Other Construction	(100,000)						100,000 }	
37600052-246-A	PW&E	S.Highland & Juniper Traffic Signal	8329 Other Construction	(500,000)						500,000 }	
37600054-246-A	PW&E	Santa Ana & Juniper Ave TS	8329 Other Construction	(830,000)						830,000 }	Defund Fund #246 and allocate to other projects due
37603329-246-A	PW&E	Sierra/Riverside Traffic Signal	8130 Other Professional Svcs	(11,983)						11,983 }	to additional storm drain work
37603329-246-A	PW&E	Sierra/Riverside Traffic Signal	8329 Other Construction	(688,017)						688,017 }	
37603361-246-B	PW&E	Cypress Storm Drain	8130 Other Professional Svcs	(158,093)						158,093 }	
37603361-246-B	PW&E	Cypress Storm Drain	8329 Other Construction	(43,278)						43,278 }	
37600064-246-A	PW&E	TMS Signal Upgrades	8329 Other Construction	665,900						(665,900)	HSIP Grant allocation Citywide TMS Upgrades CC approved 6/27/23, File #21-2263
37603339-246-A	PW&E	Alder-Locust-Ramona SRTS	8330 Construction Contracts	645,000						(645,000)	Increased construction costs CC approved 9/12/23, File #21-2424
37603354-246-A	PW&E	Arrow/Tokay TS	8330 Construction Contracts	200,000						(200,000)	Arrow and Tokay TS increased construction costs CC approved 7/11/23, File #21-2300
37603367-246-B	PW&E	Alder Middle School S/W	8330 Construction Contracts	1,782,856						(1,782,856)	Increased construction costs CC approved 9/12/23, File # 21-2332
37603386-246-A	PW&E	Arrow/Cypress TS	8330 Construction Contracts	945,000						(945,000)	Arrow and Cypress TS increased construction costs CC approved 9/12/23, File #21-2426
Various	PW&E	Various	Various Various	85,607						(85,607)	Carryover purchase orders from FY 22/23
281 Gas Tax (State)						171,541				(226,541)	
28137104	PW&E	Street Maintenance	8130 Other Professional Svcs	45,000						(45,000)	Temp traffic median at Sierra & Casa Grande
28137106	PW&E	Concrete	8010 Departmental Expense	13,500						(13,500)	Additional concrete material; NY 23/24 Req not captured in Gravity
28137107	PW&E	Roadside Maintenance	8130 Other Professional Svcs	40,280						(40,280)	Increase appropriations for weed abatement increases in Area 2
28137518	PW&E	Traffic Control Devices	8210 Vehicle Maintenance	9,320						(9,320)	O&M for new vehicle unit #41321
28137518	PW&E	Traffic Control Devices	8790 Operating Transfer Out					55,000		(55,000)	Xfer out to Fleet Fund #751 for new vehicle unit #41321
Various	PW&E	Various	Various Various	63,441						(63,441)	Carryover purchase orders from FY 22/23
282 Solid Waste Mitigation						37,939				(37,939)	
28237107	PW&E	Roadside Maintenance	8130 Other Professional Svcs	5,620						(5,620)	Increase appropriations for weed abatement increases in Area 3
Various	PW&E	Various	Various Various	32,319						(32,319)	Carryover purchase orders from FY 22/23
283 Road Maintenance & Rehab						-	(5,200,000)			(5,200,000)	
28337199	PW&E	Utility & Streets Project	5364 Gasoline Tax RMRA			(5,200,000)				(5,200,000)	Correction to Adopted Budget Fund 283 Revenue

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
301 Grants						21,004,942	21,009,017			4,075	
30128001	FN	Emergency Op Services Grant	8010	Departmental Expense	2,190					(2,190)	C/O remaining FY22/23 balance to cover remaining invoice from PW
30130125	DS	EC-CalRecycle HHW Grant	5367	State Grant		2,027				2,027	} C/O FY20/21 HHW Discretionary Grant HD35-20-
30130125	DS	EC-CalRecycle HHW Grant	8130	Other Professional Svcs	2,027					(2,027)	} 001
30140299	PD	Field Services Project	5325	Police OTS Reimb			330,000			330,000	}
30140299	PD	Field Services Project	7113	Overtime	324,653					(324,653)	} Increase appropriations for training, OT, travel CC
30140299	PD	Field Services Project	8010	Departmental Expense	1,245					(1,245)	} agenda 10/10/23, File #21-2497
30140299	PD	Field Services Project	8018	Conference & Meetings	4,102					(4,102)	}
30200021-301-B	DS	Homekey 2	5328	CDBG Grant Reimbursement			(140,000)			(140,000)	} Adjust Budget to match HCD Allocation
30200021-301-B	DS	Homekey 2	8130	Other Professional Svcs	(140,000)					140,000	}
30200022-301-A	DS	LBP & Healthy Home Grant	5328	CDBG Grant Reimbursement		1,071,770				1,071,770	}
30200022-301-A	DS	LBP & Healthy Home Grant	8010	Departmental Expense	1,071,770					(1,071,770)	} Appropriate new funds for Lead Hazard Control
30200022-301-B	DS	LBP & Healthy Home Grant	5328	CDBG Grant Reimbursement		2,928,230				2,928,230	} Grant CC approved 5/09/23, File #21-2156
30200022-301-B	DS	LBP & Healthy Home Grant	8119	Construction-Non-Capital	2,928,230					(2,928,230)	}
30200022-301-C	DS	LBP & Healthy Home Grant	5328	CDBG Grant Reimbursement		400,000				400,000	} Appropriate new funds for Healthy Homes Grant CC
30200022-301-C	DS	LBP & Healthy Home Grant	8028	City Programs	400,000					(400,000)	} approved 5/09/23, File #21-2156
37600024-301-B	PW&E	Kathy Binks Elem. Sch. SRTS TDA 21		Various Personnel Accounts	(44,410)					44,410	Change budget allocation from CIP projects to Operating orgs for PC #36034
37600041-301-A	PW&E	Homelessness Prevent Res & Care Ctr	5390	Misc Grant Reimb		5,000,000				5,000,000	}
37600041-301-A	PW&E	Homelessness Prevent Res & Care Ctr	8310	Land	5,000,000					(5,000,000)	} Adjusting budget to appropriate new County and Department of Housing Grant for the purchase of the
37600041-301-B	PW&E	Homelessness Prevent Res & Care Ctr	5311	Federal Grant Funds		4,000,000				4,000,000	} Sure Stay Hotel APN #0191-351-15-0000
37600041-301-B	PW&E	Homelessness Prevent Res & Care Ctr	8310	Land	4,000,000					(4,000,000)	}
37600063-301-A	PW&E	Courtplace Apartments	5311	Federal Grant Funds		4,000,000				4,000,000	} Increase appropriations for the Courtplace
37600063-301-A	PW&E	Courtplace Apartments	8329	Other Construction	4,000,000					(4,000,000)	} Apartments infrastructure
37600064-301-A	PW&E	TMS Signal Upgrades	5367	State Grant		665,900				665,900	} Match HSIP grant amount CC approved 6/27/23, File #21-2263
37600064-301-A	PW&E	TMS Signal Upgrades	8329	Other Construction	665,900					(665,900)	}
37603345-301-C	PW&E	San Sevaine PH I	5390	Federal Grant Funds			2,727,100			2,727,100	} Appropriate new funds for SCAG Grant CC approved 9/26/23, File #21-2402
37603345-301-C	PW&E	San Sevaine PH I	8329	Other Construction	2,727,100					(2,727,100)	}
40100003-301-A	PD	ABC Grant - 2024	5325	Police OTS Reimb		23,990				23,990	} Appropriate for training, equipment, and conference
40100003-301-A	PD	ABC Grant - 2024		Various Operating Accounts	23,990					(23,990)	} CC approved 9/26/23, File #21-2467
Various	PW&E	Various		Various	38,145					(38,145)	Carryover purchase orders from FY 22/23

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
302 ARPA - City						3,559,253	7,049,844			3,490,591	
30224101	CS	ARPA-After Schoo Admin	8130	Other Professional Svcs	97,064				(97,064) }		
30226101	IT	Information Systems	8316	Computer Software >\$5000	80,856				(80,856) }		
30228000	FN	ARPA 2021	7010	Full-Time Employees	2,598,565				(2,598,565) }	Carryover unused FY22/23 org funding to be spent	
30228000	FN	ARPA 2021	8010	Departmental Expense	250,000				(250,000) }	in FY23/24	
30236000	PW&E	Storm Drain Admin-Eng	8130	Other Professional Svcs	266,384				(266,384) }		
30224101	CS	ARPA-After Schoo Admin	8130	Other Professional Svcs	(97,064)				97,064) }		
30226101	IT	Information Systems	8316	Computer Software >\$5000	(87,267)				87,267) }	Adjust ARPA budget based on the 9/25/23	
30226101	IT	Information Systems	8317	Maintenance Equipment	6,410				(6,410) }	Expenditure Plan Update	
30228000	FN	ARPA 2021	7010	Full-Time Employees	355,771				(355,771) }		
37300001-302-A	PW&E	Ventilation Upgrade to Facilities	8320	Capital Acquisition	(177,850)				177,850) }		
30228000	FN	ARPA 2021	7010	Full-Time Employees	(3,204,336)				3,204,336) }	Adjust payroll exp budget to be funded by the	
30228000	FN	ARPA 2021	7901	Intrafund Transfer-Salaries	3,204,336				(3,204,336) }	American Rescue Plan Act	
10500001-302-A	CA	Small Business Loan / Grant Program	5311	Federal Grant Funds	190,360				190,360) }		
26101022-302-A	IT	Permit System	5311	Federal Grant Funds	3,070,278				3,070,278) }		
26101023-302-A	IT	Sales Force 311 System	5311	Federal Grant Funds	1,058,829				1,058,829) }		
36000035-302-A	PW&E	Downtown Parking Structure	5311	Federal Grant Funds	204,147				204,147) }		
36000041-302-A	PW&E	Homelessness Prevent Res & Care Ctr	5311	Federal Grant Funds	83,120				83,120) }	Increase revenue budget to match earned revenue	
36000059-302-A	PW&E	Fiber to City Facilities	5311	Federal Grant Funds	15,800				15,800) }	posted by Accounting	
38200005-302-B	PW&E	Park Improvements	5311	Federal Grant Funds	19,120				19,120) }		
38200005-302-D	PW&E	Park Improvements	5311	Federal Grant Funds	38,240				38,240) }		
38200005-302-J	PW&E	Park Improvements	5311	Federal Grant Funds	47,800				47,800) }		
38300001-302-A	PW&E	Ventilation Upgrade to Facilities	5311	Federal Grant Funds	2,322,150				2,322,150) }		
Various	PW&E	Various	Various	Various	266,384				(266,384) }	Carryover purchase orders from FY 22/23	
321 Fed Law Enf Block Grant						45,730			45,730		
04020003-321-A	PD	2020 COPS Grant - Officer #1	5321	Federal Law Enforcement	1,208				1,208) }		
04020004-321-A	PD	2020 COPS Grant - Officer #2	5321	Federal Law Enforcement	9,228				9,228) }		
04020005-321-A	PD	2020 COPS Grant - Officer #3	5321	Federal Law Enforcement	13,128				13,128) }	Increase funding to complete 2020 COPS Grant	
04020006-321-A	PD	2020 COPS Grant - Officer #4	5321	Federal Law Enforcement	14,538				14,538) }	contract	
04020007-321-A	PD	2020 COPS Grant - Officer #5	5321	Federal Law Enforcement	7,628				7,628) }		
322 State COPS AB 3229						101,675			(101,675)		
Various	PD	Various	Various	Various	101,675				(101,675) }	Carryover purchase orders from FY 22/23	

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
362 CDBG						(519,094)	(669,281)	-	-	(150,188)	
36230200	DS	CDBG Admin	8790	Operating Transfer Out				(91,800)	91,800	91,800 } Budgeted in the wrong account, should be in Proj	
30200011-362-A	DS	CDBG Housing Admin	8790	Operating Transfer Out				91,800		(91,800) } String	
02000001-362-A	AS	CDBG Admin Prog Income	5338	Program Income		56,030				56,030 }	
02000001-362-A	AS	CDBG Admin Prog Income	5350	NSP 1 Program Income		(701,326)				(701,326) } Adjust CDBG Admin Prog Income budget for project	
02000001-362-A	AS	CDBG Admin Prog Income	5358	NSP 3 Program Income		(312,761)				(312,761) } string close out (new string in Dept 30)	
30200002-362-x	DS	CDBG Acq/Rehab/Rental	5328	CDBG Grant Reimbursement		54,388				54,388 }	
30200002-362-x	DS	CDBG Acq/Rehab/Rental		Various Operating Accounts	721					(721) } Adjust CDBG Acq/Rehab/Rental budget to match	
02020001-362-x	AS	CDBG Acq/Rehab/Rental	8020	Utilities	(715)					715) } FY23/24 HUD allocation	
02023860-362-x	AS	Housing Rehab Loan Program	5328	CDBG Grant Reimbursement		(21,436)				(21,436) } Adjust Housing Rehab Loan Prog budget for project	
02023860-362-x	AS	Housing Rehab Loan Program		Various Operating Accounts	(389,216)					389,216) } string close out (new string in Dept 30)	
04032033-362-A	PD	Bike Patrol-CDBG Public Safety	7010	Full-Time Employees	(59,060)					59,060 } Decrease appropriations to match HUD to Fund #110	
30200003-362-A	DS	CDBG Project TBD	5328	CDBG Grant Reimbursement		373,423				373,423 }	
30200003-362-A	DS	CDBG Project TBD	8329	Other Construction	373,423					(373,423) } Increase CDBG Project TBF budget to match	
30200004-362-D	DS	Housing Rehab Loan Program	5328	CDBG Grant Reimbursement		(41,301)				(41,301) }	
30200004-362-E	DS	Housing Rehab Loan Program	5328	CDBG Grant Reimbursement		(33,262)				(33,262) }	
30200004-362-F	DS	Housing Rehab Loan Program	5328	CDBG Grant Reimbursement		9,976				9,976) }	
30200004-362-G	DS	Housing Rehab Loan Program	5328	CDBG Grant Reimbursement		(20,215)				(20,215) }	
30200004-362-G	DS	Housing Rehab Loan Program	8119	Construction-Non-Capital	(73,404)					73,404) }	
30200010-362-A	DS	CDBG-CV Administration	5328	CDBG Grant Reimbursement		8,476				8,476 }	
30200010-362-A	DS	CDBG-CV Administration	7010	Full-Time Employees	(14,335)					14,335 }	
30200010-362-A	DS	CDBG-CV Administration	8010	Departmental Expense	(3,553)					3,553 }	
30200010-362-A	DS	CDBG-CV Administration	8011	Advertising	(5,000)					5,000 }	
30200010-362-A	DS	CDBG-CV Administration	8130	Other Professional Svcs	(10,430)					10,430 }	
30200011-362-A	DS	CDBG Housing Admin	5328	CDBG Grant Reimbursement		(26,467)				(26,467) }	
30200011-362-A	DS	CDBG Housing Admin	8130	Other Professional Svcs	(292,426)					292,426) } Decrease CDBG Housing Admin budget to match	
30200012-362-A	DS	Emergency Solutions Grant	7010	Full-Time Employees	(10,304)					10,304 }	
30200012-362-A	DS	Emergency Solutions Grant	8130	Other Professional Svcs	(15,437)					15,437) }	
30200016-362-A	DS	CDBG CSD Program	5328	CDBG Grant Reimbursement		(14,806)				(14,806) }	
30200016-362-A	DS	CDBG CSD Program	8028	City Programs	(19,359)					19,359) }	
363 HOME						(152,051)	4,467			156,517	
02023861-363-A	AS	Home Project TBD	8130	Other Professional Svcs	(654,000)					654,000 }	Project String Close Out, New String in Dept 30
30200004-363-A	DS	Housing Rehab Loan Program	7010	Full-Time Employees	(39,070)					39,070 }	
30200004-363-A	DS	Housing Rehab Loan Program	7012	Annual Leave Cash Out	(1,810)					1,810 }	
30200004-363-A	DS	Housing Rehab Loan Program	7015	PERS Retirement-F/T	(11,480)					11,480 }	
30200004-363-A	DS	Housing Rehab Loan Program	7017	Cafeteria Plan	(4,610)					4,610 }	Defund Payroll exp budget as Housing staff should
30200004-363-A	DS	Housing Rehab Loan Program	7018	Medicare-F/T	(570)					570 }	be budgeted out of Housing Authority Fund #297
30200004-363-A	DS	Housing Rehab Loan Program	7020	Worker's Comp	(530)					530 }	
30200004-363-A	DS	Housing Rehab Loan Program	8220	Risk Liability	(4,040)					4,040 }	
30200006-363-A	DS	Home Project TBD	8130	Other Professional Svcs	652,323					(652,323) }	
30200017-363-A	DS	Home Program	5328	CDBG Grant Reimbursement		4,467				4,467 }	Adjust budget to match FY22/23 HUD allocation
30200017-363-A	DS	Home Program	8130	Other Professional Svcs	(88,264)					88,264 }	
385 After School Program						1,272,550	1,081,290			(191,260)	
38524101	CS	FELP-After School Admin	5335	Fontana USD		1,081,290				1,081,290 }	Carryover unused FY22/23 balances per change
38524101	CS	FELP-After School Admin	8130	Other Professional Svcs	1,081,290					(1,081,290) }	order #1.1 issued 09/21/23 from F.U.S.D.
38524101	CS	FELP-After School Admin	8010	Departmental Expense	191,260					(191,260) }	Increase exp budget to match grant award

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
387	ASES ELO-P TK Grant					(431,150)	(431,150)			-	
38724200	CS	ASES ELO-P TK Admin	5335	Fontana USD						(431,150) }	Program has been cancelled. Funding no longer
38724200	CS	ASES ELO-P TK Admin		Various Personnel Accounts		(344,730)				344,730 } needed.	
38724200	CS	ASES ELO-P TK Admin		Various Operating Accounts		(86,420)				86,420 }	
395	LMD #1 City Wide					198,022				(198,022)	
39537250	PW&E	LMD #1	8010	Departmental Expense		2,600				(2,600)	Upgraded lighting for Northgate Park
39537250	PW&E	LMD #1	8130	Other Professional Svcs		2,100				(2,100)	Playground chips installation at Northgate Park
39537250	PW&E	LMD #1	8130	Other Professional Svcs		900				(900)	CPI increase tree trimming contract
395372XX	PW&E	Annexation No. X	8130	Other Professional Svcs		148,050				(148,050)	Increase appropriations for landscape maintenance
395372XX	PW&E	Annexation No. X	8130	Other Professional Svcs		14,300				(14,300)	Increase appropriations for tree trimming maintenance
39537264	PW&E	Annexation No. 14	8130	Other Professional Svcs		1,500				(1,500)	Light pole painting Northgate Park
395372XX	PW&E	Annexation No. X	8130	Other Professional Svcs		23,060				(23,060)	Increase appropriations for weed abatement maintenance
Various	PW&E	Various	Various	Various		5,512				(5,512)	Carryover purchase orders from FY 22/23
396	LMD #2 Vlg of Heritage					968,309	762,948			(205,361)	
39637209	PW&E	Landscape Maintenance	6900	Operating Transfer In			762,948			762,948	Xfer from GF #101 cover operating expenditure
39637202	PW&E	Parks	8130	Other Professional Svcs		210,000				(210,000)	Replace perimeter fencing at McDermott Soccer Park
39637202	PW&E	Parks	8130	Other Professional Svcs		93,600				(93,600)	Tennis court resurfacing McDermott Park
39637203	PW&E	Weed Abatement	8130	Other Professional Svcs		4,200				(4,200)	Increase appropriations for weed abatement maintenance
39637204	PW&E	Trees	8130	Other Professional Svcs		23,900				(23,900)	CPI increase tree trimming contract
39637205	PW&E	Pools	8010	Departmental Expense		17,400				(17,400)	Increase appropriations for pool chemicals
39637205	PW&E	Pools	8130	Other Professional Svcs		39,900				(39,900)	Replace pool heater at VOH pool facility
39637205	PW&E	Pools	8130	Other Professional Svcs		47,400				(47,400)	Contract award for pool maintenance services
39637209	PW&E	Landscape Maintenance	8130	Other Professional Svcs		6,470				(6,470)	Replacement decorative landscape bollard at VOH
39637209	PW&E	Landscape Maintenance	8130	Other Professional Svcs		400,000				(400,000)	Appropriate for median turf replacement project at VOH
39637209	PW&E	Landscape Maintenance	8130	Other Professional Svcs		20,000				(20,000)	Increase appropriations for landscape maintenance
39637209	PW&E	Landscape Maintenance	8329	Other Construction		103,000				(103,000)	For recycled water conversions in the Village of Heritage
Various	PW&E	Various	Various	Various		2,439				(2,439)	Carryover purchase orders from FY 22/23
398	LMD #3 Hunter's Ridge					98,339				(98,339)	
39837202	PW&E	Parks	8130	Other Professional Svcs		22,300				(22,300)	Fencing to enclose the ballfield at Hunter's Ridge Park
39837202	PW&E	Parks	8130	Other Professional Svcs		6,200				(6,200)	Playground chips installation San Sevaine Park
39837202	PW&E	Parks	8130	Other Professional Svcs		3,200				(3,200)	Add pickleball tennis court markings San Sevaine Park
39837203	PW&E	Weed Abatement	8130	Other Professional Svcs		4,480				(4,480)	Increase appropriations for weed abatement maintenance
39837204	PW&E	Trees	8130	Other Professional Svcs		400				(400)	CPI increase tree trimming contract
39837209	PW&E	Landscape Maintenance	8130	Other Professional Svcs		39,900				(39,900)	Entrance monument pergolas at Hunter's Ridge Park
39837209	PW&E	Landscape Maintenance	8130	Other Professional Svcs		21,000				(21,000)	Increase appropriations for landscape maintenance
Various	PW&E	Various	Various	Various		859				(859)	Carryover purchase orders from FY 22/23

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
401 CFD #1 Southridge Village						1,858,913				(1,858,913)	
40137202	PW&E Parks			8130	Other Professional Svcs	200,000			(200,000)	Design and process bicycle pump track at the Southridge Park	
40137202	PW&E Parks			8130	Other Professional Svcs	14,600			(14,600)	Temporary staff services at PW yard	
40137202	PW&E Parks			8130	Other Professional Svcs	15,200			(15,200)	Ballfield Laser Grading - Village Park	
40137202	PW&E Parks			8130	Other Professional Svcs	118,900			(118,900)	Fencing to enclose ballfields at Southridge, Shadow, & Chaparral Parks	
40137202	PW&E Parks			8130	Other Professional Svcs	400,000			(400,000)	Fence and surfacing installation at Southridge Dog Park	
40137202	PW&E Parks			8130	Other Professional Svcs	60,200			(60,200)	Replace roof on the park shelter at Village Park	
40137202	PW&E Parks			8130	Other Professional Svcs	110,000			(110,000)	Baseball backstop replacement Chaparral Park	
40137202	PW&E Parks			8130	Other Professional Svcs	100,000			(100,000)	New concrete trashcans (20) for parks in Southridge	
40137202	PW&E Parks			8130	Other Professional Svcs	31,000			(31,000)	Playground chips installation in Southridge Parks	
40137202	PW&E Parks			8130	Other Professional Svcs	15,500			(15,500)	Fixture and light pole painting Village Park	
40137202	PW&E Parks			8130	Other Professional Svcs	5,600			(5,600)	Replacement of stolen fence gate in Edison easement	
40137202	PW&E Parks			8130	Other Professional Svcs	160,700			(160,700)	Increase appropriations for landscape maintenance	
40137203	PW&E Weed Abatement			8130	Other Professional Svcs	24,000			(24,000)	Increase appropriations for weed abatement maintenance	
40137204	PW&E Trees			8130	Other Professional Svcs	1,000			(1,000)	CPI increase tree trimming contract	
40137205	PW&E Pools			8010	Departmental Expense	37,600			(37,600)	Increase appropriations for pool chemicals	
40137205	PW&E Pools			8130	Other Professional Svcs	26,600			(26,600)	Contract award for pool maintenance services	
40137209	PW&E Landscape Maintenance			8130	Other Professional Svcs	20,000			(20,000)	Consultant biologist services for environmental mitigation issues	
40137209	PW&E Landscape Maintenance			8130	Other Professional Svcs	500,000			(500,000)	Landscape improvements in Southridge	
40137209	PW&E Landscape Maintenance			8130	Other Professional Svcs	12,800			(12,800)	Monument wall repair in Southridge	
Various	PW&E Various			Various	Various	5,213			(5,213)	Carryover purchase orders from FY 22/23	
405 CFD #6-1 Stratham						693			(693)		
40537203	PW&E Weed Abatement			8130	Other Professional Svcs	420			(420)	Increase appropriations for weed abatement maintenance	
40537204	PW&E Trees			8130	Other Professional Svcs	200			(200)	CPI increase tree trimming contract	
Various	PW&E Various			Various	Various	73			(73)	Carryover purchase orders from FY 22/23	
406 CFD #6 The Landings						10,341			(10,341)		
40637202	PW&E Parks			8130	Other Professional Svcs	9,900			(9,900)	Add tennis courts maintenance gate at Kohler Park	
40637204	PW&E Trees			8130	Other Professional Svcs	200			(200)	CPI increase tree trimming contract	
Various	PW&E Various			Various	Various	241			(241)	Carryover purchase orders from FY 22/23	
407 CFD #7 Country Club Est						2,766			(2,766)		
40737203	PW&E Weed Abatement			8130	Other Professional Svcs	1,680			(1,680)	Increase appropriations for weed abatement maintenance	
40737204	PW&E Trees			8130	Other Professional Svcs	200			(200)	CPI increase tree trimming contract	
Various	PW&E Various			Various	Various	886			(886)	Carryover purchase orders from FY 22/23	
408 CFD #8 Presley						682			(682)		
Various	PW&E Various			Various	Various	682			(682)	Carryover purchase orders from FY 22/23	
409 CFD #9M Morningside						55			(55)		
Various	PW&E Various			Various	Various	55			(55)	Carryover purchase orders from FY 22/23	

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
412 CFD #12 Sierra Lakes						76,493		(6,450)		(82,943)	
41237202	PW&E Parks			6900	Operating Transfers In			(6,450)		(6,450)	Reverse Adopted Budget Xfer from CFD #27M Fund #427
41237202	PW&E Parks			8010	Departmental Expense	21,600				(21,600)	Charges for stolen temporary fence panels
41237204	PW&E Trees			8130	Other Professional Svcs	54,000				(54,000)	Tree removals for sidewalk improvement work
41237204	PW&E Trees			8130	Other Professional Svcs	600				(600)	CPI increase tree trimming contract
Various	PW&E Various			Various	Various	293				(293)	Carryover purchase orders from FY 22/23
413 CFD #13M Summit Heights						2,608		(3,450)		(6,058)	
41337202	PW&E Parks			6900	Operating Transfers In			(3,450)		(3,450)	Reverse Adopted Budget Xfer from CFD #27M Fund #427
41337203	PW&E Weed Abatement			8130	Other Professional Svcs	1,680				(1,680)	Increase appropriations for weed abatement maintenance
41337204	PW&E Trees			8130	Other Professional Svcs	400				(400)	CPI increase tree trimming contract
Various	PW&E Various			Various	Various	528				(528)	Carryover purchase orders from FY 22/23
414 CFD #14M Sycamore Hills						1,191				(1,191)	
41437204	PW&E Trees			8130	Other Professional Svcs	500				(500)	CPI increase tree trimming contract
Various	PW&E Various			Various	Various	691				(691)	Carryover purchase orders from FY 22/23
416 CFD #16M Ventana Pointe						560				(560)	
41637203	PW&E Weed Abatement			8130	Other Professional Svcs	560				(560)	Increase appropriations for weed abatement maintenance
425 CFD #25M						615				(615)	
42537203	PW&E Weed Abatement			8130	Other Professional Svcs	560				(560)	Increase appropriations for weed abatement maintenance
Various	PW&E Various			Various	Various	55				(55)	Carryover purchase orders from FY 22/23
427 CFD #27M									(17,730)	17,730	
42737209	PW&E Landscape Maintenance			8790	Operating Transfer Out				(17,730)	17,730	Reverse Adopted Budget transfe to GF, CFD #12 Fund #412, CFD #13M Fund #413
429 CFD #29M						614				(614)	
42937203	PW&E Weed Abatement			8130	Other Professional Svcs	560				(560)	Increase appropriations for weed abatement maintenance
Various	PW&E Various			Various	Various	54				(54)	Carryover purchase orders from FY 22/23
430 CFD #30M						96				(96)	
Various	PW&E Various			Various	Various	96				(96)	Carryover purchase orders from FY 22/23
431 CFD #31 Citrus Heights No						7,739				(7,739)	
43137203	PW&E Weed Abatement			8130	Other Professional Svcs	7,680				(7,680)	Increase appropriations for weed abatement maintenance
Various	PW&E Various			Various	Various	59				(59)	Carryover purchase orders from FY 22/23
432 CFD #32M						88				(88)	
Various	PW&E Various			Various	Various	88				(88)	Carryover purchase orders from FY 22/23
434 CFD #34 Empire Det Basin						1,179				(1,179)	
43437203	PW&E Weed Abatement			8130	Other Professional Svcs	1,120				(1,120)	Increase appropriations for weed abatement maintenance
Various	PW&E Various			Various	Various	59				(59)	Carryover purchase orders from FY 22/23
435 CFD #35M						15,785				(15,785)	
43537203	PW&E Weed Abatement			8130	Other Professional Svcs	9,200				(9,200)	Detention basin weed abatement in Coyote Canyon
43537203	PW&E Weed Abatement			8130	Other Professional Svcs	5,650				(5,650)	Increase appropriations for weed abatement maintenance
43537204	PW&E Trees			8130	Other Professional Svcs	300				(300)	CPI increase tree trimming contract
Various	PW&E Various			Various	Various	635				(635)	Carryover purchase orders from FY 22/23

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
438 CFD #38M						584				(584)	
43837203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
Various	PW&E	Various		Various	Various	24				(24)	Carryover purchase orders from FY 22/23
441 CFD #41M						760				(760)	
44137203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
44137204	PW&E	Trees		8130	Other Professional Svcs	200				(200)	CPI increase tree trimming contract
445 CFD #45M						560				(560)	
44537203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
447 CFD #47M						24				(24)	
Various	PW&E	Various		Various	Various	24				(24)	Carryover purchase orders from FY 22/23
448 CFD #48M						566				(566)	
44837203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
Various	PW&E	Various		Various	Various	6				(6)	Carryover purchase orders from FY 22/23
451 CFD #51M						504				(504)	
45137203	PW&E	Weed Abatement		8130	Other Professional Svcs	504				(504)	Increase appropiations for weed abatement maintenance
454 CFD #54M						504				(504)	
45437203	PW&E	Weed Abatement		8130	Other Professional Svcs	504				(504)	Increase appropiations for weed abatement maintenance
460 CFD #60M						560				(560)	
46037203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
461 CFD #61M						560				(560)	
46137203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
463 CFD #63M						840				(840)	
46337203	PW&E	Weed Abatement		8130	Other Professional Svcs	840				(840)	Increase appropiations for weed abatement maintenance
465 CFD #65M						960				(960)	
46537203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
46537209	PW&E	Landscape Maintenance		8130	Other Professional Svcs	400				(400)	Replacement of plant material on Citrus Ave.
467 CFD #67M						3,640				(3,640)	
46737209	PW&E	Landscape Maintenance		8130	Other Professional Svcs	3,640				(3,640)	Replace plant material and add decomposed granite on Juniper Ave.
469 CFD #69M						1,260				(1,260)	
46937203	PW&E	Weed Abatement		8130	Other Professional Svcs	1,260				(1,260)	Increase appropiations for weed abatement maintenance
470 CFD #70 Avellino						560				(560)	
47037203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
471 CFD #71 Sierra Crest						14,380				(14,380)	
47137202	PW&E	Parks		8130	Other Professional Svcs	6,130				(6,130)	Resurfacing/restriping basketball court at Condor Park
47137202	PW&E	Parks		8130	Other Professional Svcs	8,100				(8,100)	Playground shade cloth replacement at Condor Park
Various	PW&E	Various		Various	Various	150				(150)	Carryover purchase orders from FY 22/23
472 CFD #72M						420				(420)	
47237203	PW&E	Weed Abatement		8130	Other Professional Svcs	420				(420)	Increase appropiations for weed abatement maintenance
473 CFD #73M						560				(560)	
47337203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
475 CFD #75M						420				(420)	
47537203	PW&E	Weed Abatement		8130	Other Professional Svcs	420				(420)	Increase appropiations for weed abatement maintenance
476 CFD #76M						2,100				(2,100)	
47637202	PW&E	Parks		8130	Other Professional Svcs	2,100				(2,100)	Playground chips installation at Carmela Park
477 CFD #77M						420				(420)	
47737203	PW&E	Weed Abatement		8130	Other Professional Svcs	420				(420)	Increase appropiations for weed abatement maintenance
480 CFD #80 Bella Strada						200				(200)	
48037204	PW&E	Trees		8130	Other Professional Svcs	200				(200)	CPI increase tree trimming contract
481 CFD #81M						9,320				(9,320)	
48137202	PW&E	Parks		8130	Other Professional Svcs	8,200				(8,200)	Playgorund shade cloth replacement at Gabriella Park
48137203	PW&E	Weed Abatement		8130	Other Professional Svcs	1,120				(1,120)	Increase appropiations for weed abatement maintenance
483 CFD #83M						560				(560)	
48337203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
485 CFD #85 The Meadows						9,100				(9,100)	
48537203	PW&E	Weed Abatement		8130	Other Professional Svcs	9,100				(9,100)	Increase appropiations for weed abatement maintenance
486 CFD #86 Etiwanda Ridge						560				(560)	
48637203	PW&E	Weed Abatement		8130	Other Professional Svcs	560				(560)	Increase appropiations for weed abatement maintenance
488 CFD #88 Sierra Crest II						11,060				(11,060)	
48837202	PW&E	Parks		8130	Other Professional Svcs	11,060				(11,060)	Resurfacing/restriping basketball court at Sierra Crest Park
489 CFD #89 Belrose						140				(140)	
48937203	PW&E	Weed Abatement		8130	Other Professional Svcs	140				(140)	Increase appropiations for weed abatement maintenance
490 CFD #90 Summit at Rosena						52,640				(52,640)	
49037203	PW&E	Weed Abatement		8130	Other Professional Svcs	140				(140)	Increase appropiations for weed abatement maintenance
49037209	PW&E	Landscape Maintenance		8130	Other Professional Svcs	52,500				(52,500)	Increase appropiations for landscape maintenance

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
492 CFD #92M						7,400				(7,400)	
49237209	PW&E	Landscape Maintenance		Various Operating Accounts		7,400				(7,400)	Increase appropriations for landscape maintenance
493 CFD #93M						6,600				(6,600)	
49337209	PW&E	Landscape Maintenance		Various Operating Accounts		6,600				(6,600)	Increase appropriations for landscape maintenance
495 CFD #95 Summit at Rosena II						140				(140)	
49537203	PW&E	Weed Abatement	8130	Other Professional Svcs		140				(140)	Increase apporitions for weed abatement maintenance
496 CFD #96M Tr. 19957						5,800				(5,800)	
49637209	PW&E	Landscape Maintenance		Various Operating Accounts		5,800				(5,800)	Increase appropriations for landscape maintenance
580 General Debt Service						(13,000)	(258,000)	(65,510)		(310,510)	
58028200	FN	General Debt Service	6835	Contribution From FFD			(258,000)			(258,000)	Decrease Xfer needed from Fire Fund #210 to cover LRB21 debt svc payments
58028200	FN	General Debt Service	6900	Operating Transfers In				(620)		(620)	Decrease Xfer in from GF #101 to cover LRB14 debt svc payments
58028200	FN	General Debt Service	6900	Operating Transfers In				(64,890)		(64,890)	Decrease Xfer in from Fund #631 to cover LRB21 debt svc payments
58028200	FN	General Debt Service	8010	Departmental Expense		(13,000)				13,000	Adjust adopted expenditures to meet department needs
601 Capital Reinvestment						665,795	-			(665,795)	
60137212	PW&E	Parks & Landscape Special Proj	8119	Construction-Non-Capital		215,795				(215,795)	C/O Demolition of city owned Slovne Hall (FY21/22 Q1)
37300002-601-A	PW&E	Center Stage Theater Renovation	8329	Other Construction		450,000				(450,000)	Center Stage/Stage RED renovation increase per bid results
602 Capital Improvement						160,000				(160,000)	
60230000	DS	Special Projects	8030	Equipment Maintenance		160,000				(160,000)	C/O funding for South Fontana residents air filters (FY22/23 Q2,Q3)
630 Circulation Mitigation						967,054				(967,054)	
37600054-630-A	PW&E	Santa Ana & Juniper Ave TS	8329	Other Construction		279,270				(279,270)	Increase appropriations due to additional storm drain work
37603361-630-A	PW&E	Cypress Storm Drain	8329	Other Construction		109,140				(109,140)	
37600054-630-A	PW&E	Santa Ana & Juniper Ave TS	8329	Other Construction		481,500				(481,500)	Increase appropriations for additional right of way, utility relocation, etc.
37603367-630-A	PW&E	Alder Middle School S/W	8330	Construction Contracts		97,144				(97,144)	Increased construction costs CC approved 9/12/23, File # 21-2332
631 Fire Assessment								(64,890)	64,890		
63134105	PL	Fire Assessment Projects	8790	Operating Transfer Out				(64,890)	64,890	Xfer out to Fund #580 to cover LRB21 debt svc payments	
632 General Government						120,000				(120,000)	
63230001	DS	Special Projects	8130	Other Professional Svcs		120,000				(120,000)	C/O funding for PW Yard gate improvements (FY22/23 Q3)
635 Parks Development						200,000				(200,000)	
63537211	PW&E	Parks Development	8130	Other Professional Svcs		200,000				(200,000)	Additional funds for park shade structures funded by Prop 68

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
636 Police Capital Facilities						196,527				(196,527)	
63640111	PD	Admin Serv Pol Cap Facilities	8010	Departmental Expense	5,700					(5,700) }	
63640111	PD	Admin Serv Pol Cap Facilities	8012	Uniform Expense	1,370					(1,370) }	
63640111	PD	Admin Serv Pol Cap Facilities	8013	Equip (Non-Comp) <\$5000	52,790					(52,790) }	C/O FY22/23 (8) New officers set up recruitment and equipment purchasing
63640111	PD	Admin Serv Pol Cap Facilities	8018	Conference & Meetings	3,650					(3,650) }	
63640111	PD	Admin Serv Pol Cap Facilities	8130	Other Professional Svcs	7,040					(7,040) }	
63640113	PD	Police Facility Future Proj	8010	Departmental Expense	25,000					(25,000) }	
63640113	PD	Police Facility Future Proj	8013	Equip (Non-Comp) <\$5000	25,000					(25,000) }	
63640113	PD	Police Facility Future Proj	8130	Other Professional Svcs	25,000					(25,000) }	To set up a police facilities future project fund
63640113	PD	Police Facility Future Proj	8318	Office Equip Furn & Fix	25,000					(25,000) }	
63640113	PD	Police Facility Future Proj	8130	Other Professional Svcs	5,977					(5,977) }	Additional funding needed due to Accounting accrual to CY (PO#22301134)
Various	PD	Various	Various	Various	20,000					(20,000) }	Carryover purchase orders from FY 22/23
650 CFD #2 Vlg of Heritage						62,556				62,556	
65037000	PW&E	Parks & Landscaping Project	6900	Operating Transfers In			62,556			62,556	Xfer from GF #101 to cover Fund #650 and Fund#662 negative beginning fund balance
701 Sewer Maint & Operations						1,704,607				(1,704,607)	
70130112	DS	DS Adm-PT & Sewer Program	8130	Other Professional Svcs	1,500,000					(1,500,000) }	C/O funding for IEUA ET Fee Increases (FY22/23 Q3)
70137114	PW&E	Sewer Maintenance	8130	Other Professional Svcs	29,200					(29,200) }	Temporary staff services
70137114	PW&E	Sewer Maintenance	8130	Other Professional Svcs	100,000					(100,000) }	Annual water engineering and consulting services
Various	PW&E	Various	Various	Various	75,407					(75,407) }	Carryover purchase orders from FY 22/24
703 Sewer Replacement						12,728				(12,728)	
Various	PW&E	Various	Various	Various	12,728					(12,728) }	Carryover purchase orders from FY 22/23
751 Fleet Operations						5,462,086		241,270	142,560	(5,363,376)	
75137305	PW&E	Fleet Maintenance	8130	Other Professional Svcs	8,800					(8,800) }	Temporary staff services PW Yard
75137306	PW&E	Fleet Replacement	6900	Operating Transfers In			62,170			62,170) }	Xfer from GF #101 for replacement vehicle unit
75137306	PW&E	Fleet Replacement	8319	Vehicles	62,170					(62,170) }	#1505
75137306	PW&E	Fleet Replacement	6900	Operating Transfers In			55,000			55,000) }	Xfer from Gas Tax Fund #281 new vehicle unit
75137306	PW&E	Fleet Replacement	8319	Vehicles	55,000					(55,000) }	#41321
75137306	PW&E	Fleet Replacement	6900	Operating Transfers In			124,100			124,100) }	Xfer in from Traffic Safety Fund #225 for new vehicle
75137306	PW&E	Fleet Replacement	8130	Other Professional Svcs	46,670					(46,670) }	(46,670) }
75137306	PW&E	Fleet Replacement	8319	Vehicles	77,430					(77,430) }	unit #93470
75137306	PW&E	Fleet Replacement	8790	Operating Transfer Out			36,000			(36,000) }	Xfer out to GF #101 for replacement vehicle unit #0599
75137306	PW&E	Fleet Replacement	8790	Operating Transfer Out			25,030			(25,030) }	Xfer out to GF #101 for replacement vehicle unit #7789
75137306	PW&E	Fleet Replacement	8790	Operating Transfer Out			23,940			(23,940) }	Xfer out to GF #101 for replacement vehicle unit #9337
75137306	PW&E	Fleet Replacement	8790	Operating Transfer Out			33,650			(33,650) }	Xfer out to GF #101 for replacement vehicle unit #9352
75137306	PW&E	Fleet Replacement	8790	Operating Transfer Out			23,940			(23,940) }	Xfer out to GF #101 for replacement vehicle unit #7281
Various	PW&E	Various	Various	Various	5,212,016					(5,212,016) }	Carryover purchase orders from FY 22/23
Total Other Funds Transfers							1,402,490	301,596			