



# CITY OF FONTANA

## Third Quarter Budget Status Report

Fiscal Year 2023/2024

Quick Look Indicators	Third Quarter*	See Page
Revenues	↓	7
Expenditures	↑	8
Fund Balance	↑	9

\*Compared to same period prior fiscal year

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## Report Objectives

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

- Provide the City Council with an overview of all funds;
- Comment on significant economic trends;
- Recommend write off of doubtful accounts; and
- Recommend budget changes to address known budget deficiencies which will materially impact fund balance;

# Summary of Key Points

**General Fund Revenues.** The percent of current budget received as of March 31, 2024, is 61.47%; the percent of recommended budget received as of March 31, 2024, is 61.12% (see page 7). When adjusted for collection anomalies, the percent is 80.05%. The following adjustments are recommended for a net increase of \$840,909:

- Increase to Business Related                 \$189,500
- Increase to Recreation                         \$291,997
- Increase to Miscellaneous Income             \$363,530
- Decrease to Reimbursables                   \$4,118

**General Fund Expenditures.** The percent of current budget spent as of March 31, 2024, is 65.39%; the percent of recommended budget spent as of March 31, 2024, is 65.13% (see page 8). The following adjustments are recommended for a net increase of \$549,478:

- Personnel Requests (One-Time)               \$383,596
- Offsetting Adjustments                         \$140,882
- New requests (One-Time)                       \$25,000

This report recommends funding for the following project funding:

- \$ 4,687,542                 Pavement Rehabilitation Project (Capital Reinvestment Fund #601)
- \$140,860                    Lewis Library Steps (Facility Maintenance Fund #103)

# Significant Economic Trends

## Nationally:

- US economy is gradually decelerating due to more scrutinous consumers and business leaders in a high-cost (not elevated inflation) and high-interest-rate environment. There are a few factors affecting this including, "constrained residential activity due to low affordability, inventory rightsizing amid slower demand growth, and Government spending is retracting." Experts foresee that real GDP growth growing about 2.3% the remainder of 2023, and cooling to 1.7% growth in 2025.
- The U.S. economy outpaced expectations by adding 303,000 jobs in March 2024 marking an acceleration in the pace of hiring. Experts explain that "Employment gains in health and private education, government, and leisure and hospitality contributed to 208,000 of the total job gains. Leisure and hospitality employment rebounded to its pre-pandemic level, with 49,000 gains in March. Other indicators also point to a strong labor market; the unemployment rate slightly increased to 3.8% with a 0/3% month over month rise in average hourly earnings.

## The State of California:

- A forecast by UCLA concluded that California's economy should grow somewhat faster than the nation's, though its unemployment rate will remain above the national average. The unemployment rate averaged 4.2% last year and is expected to climb to 4.6% this year before falling in 2025. Consumer price increases in California, will be a major contributor to the growth in the State's economy. This averaged 4% last year, should drop to 2.6 this year.

## City of Fontana

- Fiscal Year 2022/23 ended with 876 single family dwelling permits being issued. For the first three quarters of 2023/24, 638 permits have been issued compared to 565 for the same period last year.
- Third Quarter 23/24 sales were 25% lower than the same quarter one year ago. This is primarily due to the State being behind on sales tax processing.
- The Local Agency Investment Fund (LAIF) is currently paying 4.22% (daily rate) on City investments as of March 31, 2024, up from 2.87% for the same time last year. The 2-year treasury benchmark rate as of March 28, 2024, is 4.59% up from 4.02% last year.

# Summary of Proposed General Fund Adjustments

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

		Fund Balance Impact	
		Revenues	Expenditures
<b>Adjust revenue estimates to reflect third quarter collections:</b>			
Increase to Business Related		189,500	
Increase to Recreation		291,997	
Increase to Miscellaneous Income		363,530	
Decrease to Reimbursables		(4,118)	
		<b>\$ 840,909</b>	
<b>Personnel adjustments (One-Time):</b>			
Finance	Accounting intern pilot program (June - Sept)		25,000
Various Department	New positions approved thru the American Rescue Plan Act		358,596
			<b>\$ 383,596</b>
<b>Offsetting adjustments:</b>			
Development Services Admin	Appropriations for cannabis legal fees received		75,000
Development Services Admin	Year to date reimbursement claims		7,882
Police	Omnitrans security services agreement		58,000
		<b>\$ -</b>	<b>\$ 140,882</b>
<b>New requests (one-time):</b>			
Building & Safety	Plan check outsourcing		25,000
			<b>\$ 25,000</b>
		<b>\$ 840,909</b>	<b>\$ 549,478</b>
Transfers:	From Fund #301 to correct grant reimbursement	6,381	
	To Fund #106 for Settlement Reserve		2,500,000
	To Fund #601 for property purchase (APN 0228-301-51)		623,600
	To Fund #103 for Lewis Library concrete steps		140,860
Reserves:	Settlements		(2,500,000)
	Unappropriated Fund Balance		(466,648)
		<b>\$ 847,290</b>	<b>\$ 847,290</b>

Although budget adjustments are recommended across all City funds, the emphasis of the Third Quarter Budget Report is directed at the General Fund. The General Fund provides most of the services commonly associated with government (public safety, recreation, parks, building and planning). This report concentrates on budget trends and issues that impact the delivery of services.

## General Fund Revenues

Revenues continue to be monitored on a monthly basis. Staff recommends a net increase in revenues of \$840,909 as part of the Third Quarter Budget Status Report. See page 23 for details of the revenue adjustments.

Revenue Source	Adopted Budget	Current Budget Before Adjustments	Received as of 03/31/2024	Percent of Current Budget Received	Recommended Third Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Received
Sales Tax	\$ 57,415,950	\$ 57,663,778	\$ 33,299,559	57.75%	\$ -	\$ 57,663,778	57.75%
Property Tax	40,078,510	40,078,510	21,384,631	53.36%	-	40,078,510	53.36%
Interest and Rentals	3,784,080	3,784,080	2,865,126	75.72%	-	3,784,080	75.72%
Franchises	9,750,430	9,750,430	5,142,749	52.74%	-	9,750,430	52.74%
Business Related	9,805,210	11,437,210	9,413,014	82.30%	189,500	11,626,710	80.96%
Development Related	10,381,260	10,381,260	7,744,225	74.60%	-	10,381,260	74.60%
Recreation	4,095,520	4,189,320	2,804,338	66.94%	291,997	4,481,317	62.58%
Motor Vehicle in-Lieu	200,000	200,000	264,152	132.08%	-	200,000	132.08%
Miscellaneous Revenues	2,341,040	2,348,790	2,119,529	90.24%	363,530	2,712,320	78.14%
Reimbursables	2,053,450	2,093,450	1,421,497	67.90%	(4,118)	2,089,332	68.04%
From Other Agencies	5,966,550	6,114,820	4,537,413	74.20%	-	6,114,820	74.20%
<b>Total General Fund</b>	<b>\$ 145,872,000</b>	<b>\$ 148,041,648</b>	<b>\$ 90,996,231</b>	<b>61.47%</b>	<b>\$ 840,909</b>	<b>\$ 148,882,557</b>	<b>61.12%</b>

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 80.1%.**

## General Fund Expenditures

General Fund expenditures for Third Quarter are on track and within budget. Staff recommends a net increase in appropriations of \$549,478. See page 23 for details of the expenditure adjustments.

Department	Adopted Budget	Current Budget Before Adjustments	Spent as of 3/31/2023	Percent of Current Budget Spent	Recommended Third Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
City Administration	\$ 5,371,110	\$ 7,264,241	\$ 4,673,523	64.34%	45,416	\$ 7,309,657	63.94%
Human Resources	1,413,840	1,666,878	1,038,579	62.31%	10,259	1,677,137	61.93%
Administrative Services	623,130	774,664	433,434	55.95%	(25,617)	749,047	57.86%
City Clerk	718,270	765,927	515,313	67.28%	-	765,927	67.28%
Community Services	15,348,970	15,489,099	9,109,125	58.81%	-	15,489,099	58.81%
Innovation & Technology	4,815,480	5,091,102	3,359,434	65.99%	-	5,091,102	65.99%
Finance	4,524,800	5,514,306	3,597,871	65.25%	80,471	5,594,777	64.31%
Development Services	1,567,850	2,505,539	1,062,657	42.41%	97,572	2,603,111	40.82%
Building and Safety	3,364,620	4,028,194	2,525,823	62.70%	51,505	4,079,699	61.91%
Planning	3,345,430	3,339,175	2,237,019	66.99%	-	3,339,175	66.99%
Public Works & Engineering	13,398,510	16,333,486	9,722,918	59.53%	(52,889)	16,280,597	59.72%
Police	78,182,420	77,552,663	53,478,399	68.96%	342,761	77,895,424	68.65%
<b>Total General Fund</b>	<b>\$ 132,674,430</b>	<b>\$ 140,325,274</b>	<b>\$ 91,754,095</b>	<b>65.39%</b>	<b>\$ 549,478</b>	<b>\$ 140,874,752</b>	<b>65.13%</b>

NOTE: The above amounts do not include projects.



# Fund Balance Review

The City Council has established an Undesignated General Fund Balance goal of 25% of adopted recurring annual appropriations. The Third 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 Third Quarter Budget Report recommends the following:

- \$2,500,000      Decrease to Settlements
- \$466,648        Decrease to Unappropriated Fund Balance

## Fund Balance Reserves After Adjustments

25% Contingency Reserve	\$33,087,836
Animal Shelter JPA Reserve	\$800,000
Operating Contingencies Reserve	\$3,000,000
Future Projects and Commitments	\$500,000
PERS Rate Stability Reserve	\$10,694,317
Settlements	0
Unappropriated Fund Balance	0
Total	\$48,082,153

## 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. The changes have been reviewed by Human Resources and comply with City personnel rules.

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

# Write off of Doubtful Accounts

A review of the City’s Doubtful Accounts (bad debts) is routinely a part of the City’s Third Quarter Budget Review. The review and subsequent write off is necessary to accurately reflect the true value of City assets. The budget is not impacted by the reduction as budget revenue estimates are based on receipts rather than billings.

The following write offs consist of items that are: (1) too small to collect, and therefore not cost effective or (2) unable to locate. In many cases, these items will be referred to a collection agency for further action.

These items represent an information item for the City Council. Specific City Council action related to the write offs is not required.

The write offs are categorized by fund number, account, and dollar amount.

Account Title	Account #	Amount	
Illegal Firework	101-1306	\$	52,690
Miscellaneous	101-1306		1,900
Miscellaneous	101-1306		570
Fire Permits	101-1306		180
Total Write Offs		\$	55,340

# 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 was one liability claim settled during the Third Quarter of Fiscal Year 2023/2024.

Claim Number	Description	Amount
2021-20	Employment Lawsuit	\$ 4,500,000
		\$ 4,500,000

# American Rescue Plan Act (ARPA) Expenditure Plan

## CITY OF FONTANA

## AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN

ESTIMATED AS OF March 31, 2023

Approved Projects by Federal Use Category	Amount	Expended	Available
<b>Public Health &amp; Economic Response</b>	<b>21,263,544</b>	<b>16,559,104</b>	<b>4,704,440</b>
Fontana Forward Grant Program	190,786	190,786	-
Homelessness Prevention Resources and Care Center	8,000,000	5,691,803	2,308,197
Leveraged Project: Support Government Employment	6,077,319	6,077,319	-
Metrolink Station Security Cameras	66,411	66,411	-
Park Improvements	4,079,892	1,683,649	2,396,243
Vaccine Bonus	526,986	526,986	-
Ventilation Upgrade for City Facilities	2,322,150	2,322,150	-
<b>Revenue Loss</b>	<b>10,000,000</b>	<b>1,089,765</b>	<b>8,910,235</b>
Parking Structure	10,000,000	1,089,765	8,910,235
<b>Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)</b>	<b>250,000</b>	<b>46,497</b>	<b>203,504</b>
Administrative Costs	250,000	46,497	203,504
<b>Water, Sewer, and Broadband Infrastructure</b>	<b>17,702,733</b>	<b>5,872,205</b>	<b>11,830,528</b>
Cypress Storm Drain Project	5,840,000	-	5,840,000
Data Security & Threat Detection	157,927	157,927	0
Endpoint Detection & Response Solution	154,806	154,806	(0)
Fiber to City facilities	2,000,000	31,187	1,968,813
Network Detection & Response Solution	-	-	-
Leveraged Project: Accela	3,600,000	3,406,636	193,364
Leveraged Project: Fontana 311	3,150,000	1,422,229	1,727,771
Septic to Sewer	2,000,000	9,113	1,990,887
Sewer and Storm Drain Infrastructure Masterplan	375,130	335,719	39,411
Update Master Infrastructure Plans	424,870	354,588	70,282
<b>Premium Pay</b>	<b>1,040,837</b>	<b>1,040,837</b>	<b>-</b>
Part-Time Employee Retention	152,936	152,936	-
Public Safety Premium Pay	887,901	887,901	-
<b>Total</b>	<b>50,257,114</b>	<b>24,608,407</b>	<b>25,648,707</b>

## 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 Third 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		Audited		Adopted	Adjusted	Proposed	Proposed				
	Actuals		Actuals		Actuals		Actuals		Budget	Budget	Adjustments	Budget				
Revenues	\$	114,334,026	\$	128,044,517	\$	132,698,387	\$	148,136,215	\$	145,872,000	\$	148,041,648	\$	840,909	\$	148,882,557
Expenditures		101,318,229		100,324,532		111,341,793		118,017,538		132,674,430		140,325,273		549,478		140,874,751
Revenues over (under) expenditures		13,015,797		27,719,985		21,356,594		30,118,677		13,197,570		7,716,375		291,431		8,007,806
Other sources & uses:																
Operating transfers in		11,199,568		10,455,858		12,073,139		11,585,264		12,194,470		12,381,015		6,381		12,387,396
Operating transfers out		(24,459,727)		(27,553,964)		(26,313,909)		(26,336,232)		(28,949,870)		(39,964,667)		(3,264,460)		(43,229,127)
Total other sources & uses		(13,260,159)		(17,098,107)		(14,240,770)		(14,750,968)		(16,755,400)		(27,583,652)		(3,258,079)		(30,841,731)
Revenues & other sources over (under) expenditures and other uses		(244,362)		10,621,878		7,115,824		15,367,709		(3,557,830)		(19,867,277)		(2,966,648)		(22,833,925)
Fund balance, beginning of year		39,272,847		38,692,079		47,692,360		55,955,422		64,613,687		71,323,131		(0)		71,323,131
GASB 31 adjustment		(336,406)		41,009												
Fund balance, end of year	\$	38,692,079	\$	49,354,966	\$	54,808,184	\$	71,323,131	\$	61,055,857	\$	51,455,854	\$	(2,966,648)	\$	48,489,206
FUND BALANCE																
Reserved																
Inventories	\$	327,065	\$	253,532	\$	375,878	\$	407,053	\$	375,878	\$	407,053			\$	407,053
Jr. Lien Bonds		2,500,000		2,500,000		0		0		0		0				0
Total reserved		2,827,065		2,753,532		375,878		407,053		375,878		407,053		0		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		10,694,317				10,694,317
Annual Shelter JPA		0		0		0		0		0		800,000				800,000
Operating Contingencies		0		0		0		0		0		3,000,000				3,000,000
Future projects and commitments				0				0		0		500,000				500,000
Settlements		0		0		0		0		0		2,500,000		(2,500,000)		0
Unappropriated		6,029,872		16,333,398		17,571,327		37,279,851		16,705,750		466,648		(466,648)		0
	\$	23,395,079	\$	33,470,966	\$	38,303,184	\$	48,381,221	\$	27,968,021	\$	18,368,018	\$	(2,966,648)	\$	15,401,370
Total available for contingencies																
	\$	15,297,000	\$	15,884,000	\$	16,505,000	\$	22,941,910	\$	33,087,836	\$	33,087,836			\$	33,087,836

## Third Quarter Budget Status Report - 2023/2024

City of Fontana

May 14, 2024

## Other Funds - Unreserved Fund Balances

Fiscal Year 2023/2024

Budget									
Unaudited Fund Balance July 1, 2023	Revenues	Transfers In	Expenditures	Transfers Out	Available	Net Proposed Adjustments	Estimated Fund Balance June 30, 2024		
Other General Funds:									
102 City Technology	\$ 4,266,840	\$ -	\$ 5,703,580	\$ (9,899,373)	\$ -	\$ 71,047	\$ -	\$ 71,047	
103 Facility Maintenance	185,028	129,520	8,382,416	(8,569,960)	0	127,004	-	127,004	
104 Office of Emergency Services	1,481,986	0	0	(226,060)	0	1,255,926	150,200	1,406,126	
105 KFON	1,703,897	250,000	0	(234,982)	0	1,718,915		1,718,915	
106 Self Insurance	8,219,502	8,612,562	0	(15,084,000)	0	1,748,064	809,410	2,557,474	
107 Retirees Medical Benefits	2,042,332	260,000	2,600,000	(2,833,340)	0	2,068,992		2,068,992	
108 Supplemental Retirement	(302)	0	4,722,543	(4,720,103)	0	2,138		2,138	
110 General Fund Operating Projects	1,101,781	1	1,811,120	(2,481,158)	(114,371)	317,373	34	317,407	
115 Lease-Fire	2,406,545	5,121,106	0	0	(7,300,000)	227,651		227,651	
125 Storm Water Compliance	564,680	283,500	0	(251,922)	0	596,258		596,258	
Total Other General Funds	\$ 21,972,289	\$ 14,656,689	\$ 23,219,659	\$ (44,300,898)	\$ (7,414,371)	\$ 8,133,368	\$ 959,644	\$ 9,093,012	
Special Revenue Funds:									
201 Muni Svcs Fiscal Impact Fee	\$ 22,362,925	\$ 1,250,000	\$ -	\$ -	\$ (948,550)	\$ 22,664,375	\$ -	\$ 22,664,375	
221 Federal Seizure Treasury	152,796	0	0	(75,000)	0	77,796	10,000	87,796	
222 Crime Prev Asset Seizure	56,027	10,000	0	(33,300)	0	32,727		32,727	
223 Federal Asset Seizure	11,257,653	1,550,000	0	(5,881,196)	0	6,926,457	3,416,900	10,343,357	
224 State Asset Seizure	577,109	78,000	0	(61,940)	0	593,169	(5,000)	588,169	
225 PD Traffic Safety	2,734,142	400,000	0	(513,647)	(124,100)	2,496,395		2,496,395	
226 Opioid Settlement	303,908	0	0	0	0	303,908		303,908	
241 Air Quality Mgmt District	1,400,585	280,000	0	(1,279,543)	(12,090)	388,952	(30,260)	358,692	
243 Traffic Safety	53,582	45,000	0	(44,190)	0	54,392		54,392	
244 Prop 1B	135,736	0	0	0	0	135,736		135,736	
245 Measure I Reimb 2010-2040	(6,698,007)	24,510,764	0	(17,812,758)	0	(1)	76,276	76,276	
246 Measure I Local 2010-2040	21,038,729	5,524,500	0	(25,847,183)	(450,220)	265,826	421,275	687,101	
281 Gas Tax (State)	1,792,401	6,042,980	0	(6,502,916)	(440,440)	892,025		892,025	
282 Solid Waste Mitigation	4,809,311	3,000,000	0	(6,154,518)	(320,230)	1,334,563		1,334,563	
283 Road Maintenance & Rehab	5,878,181	5,235,830	0	(11,088,106)	0	25,905		25,905	
301 Grants	511,191	40,151,548	0	(40,700,884)	0	(38,145)	38,145	0	
302 ARPA 2021	37,157,419	(7,200)	0	(35,620,711)	0	1,529,508	(1,529,508)	0	
303 TDA/Article 3	(21,810)	775,788	0	(753,978)	0	0		0	
304 ARPA - County	(131,499)	3,125,000	0	(2,993,501)	0	(0)		0	
321 Fed Law Enf Block Grant	(592)	236,841	0	(31,676)	0	204,574	1,348	205,922	
322 State COPS AB 3229	805,396	615,700	0	(562,565)	0	858,531		858,531	



## Third Quarter Budget Status Report - 2023/2024

City of Fontana

May 14, 2024

## Other Funds - Unreserved Fund Balances

Fiscal Year 2023/2024

	Unaudited Fund Balance July 1, 2023	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2024
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Special Revenue Funds:								
362 CDBG	\$ 108,982	\$ 7,224,256	\$ -	\$ (6,000,780)	\$ (91,800)	\$ 1,240,658	\$ (112,447)	\$ 1,128,211
363 Home Program	819,876	6,391,841	0	(6,194,087)	0	1,017,630		1,017,630
365 Down Pymt Assistance Prgm	\$11,406	\$0	\$0	\$0	\$0	11,406		11,406
385 After School Program	0	5,488,690	0	(5,116,390)	(372,300)	0		0
386 ASES ELO-P Grant	(2,140,650)	29,731,200	0	(27,218,250)	(372,300)	0		0
395 LMD #1 City Wide	1,576,211	\$1,005,890	\$0	(\$1,165,442)	(\$244,440)	1,172,219	(4,280)	1,167,939
396 LMD #2 Village of Heritage	(149,607)	2,666,800	2,860,626	(4,878,099)	(499,720)	0		0
397 LMD #3 Empire Center	252,489	68,390	0	(71,760)	(12,830)	236,289		236,289
398 LMD #3 Hunter's Ridge	2,310,498	877,710	115,330	(1,255,179)	(161,950)	1,886,409		1,886,409
399 LLMD #3 Hunter's Ridge	43,308	38,650	0	(33,280)	(7,000)	41,678		41,678
401 CFD #1 Southridge Village	6,243,504	5,505,000	0	(6,692,821)	(2,506,300)	2,549,383	7	2,549,390
403 CFD #6-3A Bellgrove II	406,648	252,360	0	(170,570)	(55,650)	432,788		432,788
404 CFD #6-2 N Morningside	330,201	100,300	0	(76,750)	(15,280)	338,471		338,471
405 CFD #6-1 Stratham	587,175	202,710	0	(118,383)	(124,270)	547,232	(2,400)	544,832
406 CFD #6 The Landings	2,924,560	363,100	171,440	(573,811)	(88,650)	2,796,639		2,796,639
407 CFD #7 Country Club Estates	316,133	123,350	13,350	(169,956)	(33,310)	249,567		249,567
408 CFD #8 Presley	739,099	79,800	172,600	(384,102)	(57,150)	550,247		550,247
409 CFD #9M Morningside	165,062	179,660	0	(130,085)	(123,490)	91,147		91,147
410 CFD #10M Jurupa Industrial	270,498	41,370	0	(37,710)	(9,390)	264,768		264,768
412 CFD #12 Sierra Lakes	1,377,185	1,003,980	212,030	(1,349,183)	(199,480)	1,044,532	(6,260)	1,038,272
413 CFD #13M Summit Heights	703,433	516,770	102,530	(864,913)	(125,690)	332,130		332,130
414 CFD #14M Sycamore Hills	143,926	467,380	0	(298,951)	(234,320)	78,035		78,035
415 CFD #15M Silver Ridge	265,172	322,850	0	(136,210)	(220,880)	230,932		230,932
416 CFD #16M Ventana Pointe	108,122	47,320	0	(38,320)	(36,730)	80,392		80,392
418 CFD #18M Badiola Homes	44,699	7,490	0	(2,840)	(7,080)	42,269		42,269
420 CFD #20M	92,790	35,200	0	(30,840)	(23,400)	73,750		73,750
421 CFD #21M	226,931	43,640	0	(17,785)	(25,630)	227,156		227,156
423 CFD #23M	36,542	8,210	0	(3,520)	(13,410)	27,822		27,822
424 CFD#24M	178,312	49,040	0	(17,170)	(31,180)	179,002	(2,500)	176,502
425 CFD #25M	294,932	89,620	0	(44,235)	(58,080)	282,237		282,237
427 CFD #27M	(4,362)	64,310	0	(46,560)	(12,960)	428		428
428 CFD #28M	509,128	158,990	0	(54,985)	(112,090)	501,043	(3,800)	497,243
429 CFD #29M	29,997	29,040	0	(18,934)	(23,400)	16,703		16,703

## Other Funds - Unreserved Fund Balances

## Fiscal Year 2023/2024

	Budget								
	Unaudited							Net	Estimated
	Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Available	Proposed	Fund Balance	
	July 1, 2023						Adjustments	June 30, 2024	
Special Revenue Funds:									
430 CFD #30M	\$ 746,815	\$ 257,550	\$ -	\$ (115,666)	\$ (156,360)	\$ 732,339	\$ -	\$ 732,339	
431 CFD #31 Citrus Heights North	685,072	528,650	0	(232,759)	(187,300)	793,663		793,663	
432 CFD #32M	\$97,864	\$19,580	0	(\$3,408)	(\$17,400)	\$96,636		96,636	
433 CFD #33M Empire Lighting	163,587	45,340	0	(41,910)	(6,140)	160,877		160,877	
434 CFD #34 Empire Detention Basin	250,486	23,250	0	(11,849)	(4,580)	257,307		257,307	
435 CFD #35M	1,138,062	575,690	0	(676,396)	(166,170)	871,186	(17,590)	853,596	
436 CFD #36M	50,654	24,220	0	(8,810)	(18,190)	47,874		47,874	
437 CFD #37 Montelago	274,729	95,690	0	(68,530)	(45,010)	256,879		256,879	
438 CFD #38M	805,497	194,420	0	(75,694)	(114,980)	809,243		809,243	
439 CFD #39M	46,057	24,480	0	(12,240)	(15,310)	42,987		42,987	
440 CFD #40M	67,824	11,590	0	(940)	(7,530)	70,944		70,944	
441 CFD #41M	115,776	16,580	0	(12,290)	(7,480)	112,586		112,586	
442 CFD #42M	251,990	48,070	0	(66,210)	(4,350)	229,500		229,500	
444 CFD #44M	29,200	9,810	0	(6,000)	(5,570)	27,440		27,440	
445 CFD #45M	350,569	109,960	0	(65,800)	(52,740)	341,989		341,989	
446 CFD #46M	293,370	53,290	0	(29,180)	(21,900)	295,580		295,580	
447 CFD #47M	13,351	12,610	0	(9,394)	(5,490)	11,077		11,077	
448 CFD #48M	403,969	82,690	0	(46,776)	(29,050)	410,833		410,833	
449 CFD #49M	32,822	14,030	0	(11,710)	(5,650)	29,492		29,492	
450 CFD #50M	84,279	39,080	0	(15,520)	(27,850)	79,989		79,989	
451 CFD #51M	127,838	72,390	0	(48,234)	(35,630)	116,364		116,364	
453 CFD #53M	72,232	9,700	0	(4,520)	(4,850)	72,562		72,562	
454 CFD #54M	62,894	27,460	0	(14,004)	(13,060)	63,290		63,290	
455 CFD #55M	52,954	7,830	0	(5,460)	(2,930)	52,394		52,394	
456 CFD #56M	115,365	28,650	0	(6,920)	(25,270)	111,825		111,825	
457 CFD #57M	62,877	16,460	0	(10,440)	(5,750)	63,147		63,147	
458 CFD #58M	15,648	4,860	0	(530)	(3,820)	16,158		16,158	
459 CFD #59M	7,906	2,640	0	(530)	(40)	9,976		9,976	
460 CFD #60M	77,554	13,820	0	(10,040)	(5,290)	76,044		76,044	
461 CFD #61M	361,806	60,300	0	(21,460)	(28,100)	372,546		372,546	
462 CFD #62M	41,802	6,140	0	(2,170)	(160)	45,612		45,612	
463 CFD #63M	522,826	60,240	0	(21,930)	(1,590)	559,546		559,546	
464 CFD #64M	69,667	5,420	0	0	0	75,087		75,087	
465 CFD #65M	184,447	21,880	0	(7,730)	(10,270)	188,327		188,327	

## Other Funds - Unreserved Fund Balances

## Fiscal Year 2023/2024

	Budget								
	Unaudited							Net	Estimated
	Fund Balance	Revenues	Transfers In	Expenditures	Transfers Out	Available	Proposed	Fund Balance	
	July 1, 2023						Adjustments	June 30, 2024	
Special Revenue Funds:									
467 CFD #67M	\$ 181,686	\$ 46,400	\$ -	\$ (19,550)	\$ (23,820)	\$ 184,716	\$ -	\$ 184,716	
468 CFD #68M	132,523	27,070	0	(14,560)	(12,090)	132,943		132,943	
469 CFD #69M	609,686	180,880	0	(74,070)	(98,670)	617,826		617,826	
470 CFD #70M Avellino	214,130	85,870	0	(49,230)	(37,730)	213,040		213,040	
471 CFD #71M Sierra Crest	353,541	128,820	0	(122,520)	(44,370)	315,471		315,471	
472 CFD #72M	30,702	11,810	0	(5,780)	(5,910)	30,822		30,822	
473 CFD #73M	262,024	72,280	0	(30,620)	(36,140)	267,544		267,544	
474 CFD #74M	458,452	93,310	0	(34,290)	(900)	516,572		516,572	
475 CFD #75M	53,524	15,800	0	(7,460)	(8,260)	53,604		53,604	
476 CFD #76M	80,813	36,880	0	(32,610)	(14,730)	70,353		70,353	
477 CFD #77M	47,282	14,190	0	(6,720)	(6,270)	48,482		48,482	
478 CFD #78M	252,107	76,860	0	(16,820)	(53,170)	258,977		258,977	
479 CFD #79M	152,724	23,650	0	(320)	(20)	176,034		176,034	
480 CFD #80M	455,435	233,690	0	(99,660)	(120,090)	469,375		469,375	
481 CFD #81M	112,883	120,100	0	(82,520)	(53,920)	96,543		96,543	
482 CFD #82M	139,772	29,800	0	0	0	169,572		169,572	
483 CFD #83M	172,212	68,170	0	(30,170)	(29,650)	180,562		180,562	
484 CFD #84M	38,552	21,450	0	(8,130)	(9,490)	42,382		42,382	
485 CFD #85 THE MEADOWS	789,916	461,110	0	(294,340)	(124,380)	832,306		832,306	
486 CFD #86 ETIWANDA RIDGE	174,902	70,130	0	(47,310)	(31,650)	166,072		166,072	
487 CFD #87 El Paseo	209,684	80,910	0	(14,740)	(59,090)	216,764		216,764	
488 CFD #88 SIERRA CREST II	233,306	125,040	0	(68,390)	(39,260)	250,696		250,696	
489 CFD #89 BELROSE	212,155	67,190	0	(19,370)	(28,990)	230,985		230,985	
490 CFD #90 SUMMIT @ ROSENA PH I	1,191,538	388,250	0	(238,490)	(114,190)	1,227,108		1,227,108	
491 CFD #91M	25,678	6,690	0	0	(2,160)	30,208		30,208	
492 CFD #92M	65,672	18,400	0	(7,550)	(5,140)	71,382		71,382	
493 CFD #93M	43,761	12,380	0	(10,800)	(4,100)	41,241		41,241	
494 CFD #94M	8,270	3,850	0	0	(1,620)	10,500		10,500	
495 CFD #95 SUMMIT @ ROSENA PH II	462,549	178,920	0	(180,300)	(27,760)	433,409		433,409	
496 CFD #96M Tr. 19957	32,707	12,230	0	(5,800)	(2,970)	36,167		36,167	
497 CFD #97M	20,547	5,720	0	0	(3,520)	22,747		22,747	
498 CFD #98M	17,744	6,640	0	0	(2,430)	21,954		21,954	

## Other Funds - Unreserved Fund Balances

## Fiscal Year 2023/2024

	Unaudited Fund Balance July 1, 2023	Budget						Net Proposed Adjustments	Estimated Fund Balance June 30, 2024
		Revenues	Transfers In	Expenditures	Transfers Out	Available			
Special Revenue Funds:									
500 CFD #100M	\$ 160,459	\$ 91,490	\$ -	\$ (26,610)	\$ (160)	\$ 225,179	\$ -	\$ 225,179	
501 CFD #101M	23,570	8,900	0	0	(3,250)	29,220		29,220	
502 CFD #102M	14,745	5,520	0	0	(1,620)	18,645		18,645	
503 CFD #103M Estrada	13,040	4,940	0	0	(1,350)	16,630		16,630	
504 CFD #104M	27,061	15,160	0	(5,700)	(3,520)	33,001		33,001	
505 CFD #105M	84,501	50,800	0	(19,620)	(26,260)	89,421		89,421	
506 CFD #106M	167,706	101,300	0	(11,480)	(42,540)	214,986		214,986	
507 CFD #107M	39,260	43,910	0	(7,260)	(28,910)	47,000		47,000	
509 CFD #109M	351,337	392,880	0	(197,010)	(128,760)	418,447		418,447	
510 CFD #510M	0	17,420	0	0	(4,870)	12,550		12,550	
511 CFD #111M	0	72,470	0	(10,030)	(53,500)	8,940		8,940	
512 CFD #112M	0	340,580	0	(202,850)	(137,730)	0		0	
Total Special Revenue Funds	\$ 138,793,325	\$ 162,403,898	\$ 3,647,906	\$ (222,837,243)	\$ (10,666,560)	\$ 71,341,326	\$ 2,249,906	\$ 73,591,233	
Debt Service Funds:									
580 General Debt Service	\$ (2,069)	\$ 1,123,100	\$ 2,880,930	\$ (4,001,030)	\$ -	\$ 931	\$ -	\$ 931	
Total Debt Service Funds	\$ (2,069)	\$ 1,123,100	\$ 2,880,930	\$ (4,001,030)	\$ -	\$ 931	\$ -	\$ 931	
Capital Project Funds:									
601 Capital Reinvestment	\$ 20,185,139	\$ 5,133,000	\$ 21,787,542	\$ (42,227,291)	\$ -	\$ 4,878,390	\$ (4,684,702)	\$ 193,688	
602 Capital Improvements	879,057	2,357,566	9,386,360	(12,576,081)	0	46,902	279,037	325,939	
603 Future Capital Projects	9,249,373	0	0	(344,883)	(151,420)	8,753,070		8,753,070	
620 San Sevaine Flood Control	1,931,487	804,200	0	(92,910)	(8,320)	2,634,457	-	2,634,457	
621 Upper Etiwanda Flood Control	45,916	0	0	0	0	45,916		45,916	
622 Storm Drain	20,758,648	3,555,000	0	(8,650,196)	(98,460)	15,564,992		15,564,992	
623 Sewer Expansion	345,455	2,525,000	0	(2,755,000)	(19,280)	96,175		96,175	
630 Circulation Mitigation	21,801,505	4,796,000	0	(22,671,265)	(73,880)	3,852,360		3,852,360	
631 Fire Assessment	606,385	260,000	0	(423,922)	(279,570)	162,893		162,893	
632 General Government	12,445,257	430,000	0	(12,137,764)	0	737,493	-	737,493	
633 Landscape Medians	5,826,877	540,000	0	(6,141,289)	(11,720)	213,868		213,868	
634 Library Capital Improvement	1,182,631	200,000	0	(99,472)	(6,440)	1,276,719	-	1,276,719	
635 Parks Development	20,319,444	1,850,000	0	(9,303,842)	(8,510,330)	4,355,272	358,499	4,713,771	
636 Police Capital Facilities	3,712,826	400,000	0	(580,671)	(38,880)	3,493,275	54,725	3,548,000	
637 Underground Utilities	292,716	0	0	0	0	292,716		292,716	
650 CFD #2 Village of Heritage	(62,556)	0	62,556	0	0	0		0	

## Third Quarter Budget Status Report - 2023/2024

City of Fontana

May 14, 2024

## Other Funds - Unreserved Fund Balances

Fiscal Year 2023/2024

	Unaudited Fund Balance July 1, 2023	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2024			
		Revenues	Transfers In	Expenditures	Transfers Out	Available					
Capital Project Funds:											
653 CFD #7 Club Estates	\$ 5,573	\$ -	\$ -	\$ -	\$ -	\$ 5,573	\$ -	\$ 5,573			
654 CFD #11 Heritage West	905	0	0	0	0	905		905			
655 CFD #12 Sierra Lakes	8,153	0	0	0	0	8,153		8,153			
657 CFD #31 Citrus Heights North	\$2,897,531	0	0	0	0	2,897,531		2,897,531			
658 CFD #31	7,491	0	0	0	0	7,491		7,491			
659 CFD #70 Avellino	1,197	0	0	0	0	1,197		1,197			
660 CFD #71 Sierra Crest	2,686	0	0	0	0	2,686		2,686			
661 CFD #80 Bella Strada	7,663	0	0	0	0	7,663		7,663			
663 CFD #74B Citrus/Summit	181,950	0	0	0	0	181,950		181,950			
664 CFD #86 Etiwanda Ridge	965,640	0	0	(43,923)	0	921,717	43,923	965,640			
665 CFD #85 The Meadows	5,829	0	0	0	0	5,829		5,829			
666 CFD #88 Sierra Crest II	95,353	0	0	(88,694)	0	6,659	88,694	95,353			
667 CFD #89 Belrose	88,644	0	0	(49,578)	0	39,066	49,578	88,644			
668 CFD #90 Summit @ Rosena Ph I	11,857,846	0	0	(213,832)	0	11,644,014	(1,710,766)	9,933,248			
669 CFD #95 Summit @ Rosena II	8,344,030	0	0	0	(1,600,000)	6,744,030	(864,820)	5,879,210			
670 CFD #87 El Paseo	1,789,590	0	0	0	(1,000,000)	789,590		789,590			
671 CFD #106 Mountain View	2,175,834	0	0	0	(2,100,000)	75,834		75,834			
672 CFD #99 The Retreat	4,135,899	0	0	0	(800,000)	3,335,899	(8,000)	3,327,899			
673 CFD #100 Victoria	0	5,076,251	0	(58,268)	(900,000)	4,117,983	(254,750)	3,863,233			
Total Capital Project Funds	\$ 152,091,975	\$ 27,927,017	\$ 31,236,458	\$ (118,458,881)	\$ (15,598,300)	\$ 77,198,269	\$ (6,648,582)	\$ 70,549,687			
Enterprise Funds:											
701 Sewer Maintenance & Operations	\$ 7,732,360	\$ 28,880,000	\$ -	\$ (27,335,703)	\$ (2,266,640)	\$ 7,010,017	\$ -	\$ 7,010,017			
702 Sewer Capital Projects	1,836,622	275,000	0	(343,080)	(9,140)	1,759,402		1,759,402			
703 Sewer Replacement	9,490,733	1,000,000	0	(9,236,103)	(107,170)	1,147,460		1,147,460			
710 Water Utility	745,043	0	0	0	0	745,043		745,043			
720 Stage Red	500,000	0	0	(500,000)	0	0	-	0			
Total Enterprise Funds	\$ 20,304,758	\$ 30,155,000	\$ -	\$ (37,414,886)	\$ (2,382,950)	\$ 10,661,922	\$ -	\$ 10,661,922			
Internal Service Fund:											
751 FLEET OPERATIONS	\$ 15,894,400	\$ 8,181,854	\$ 2,803,440	\$ (12,682,833)	\$ (142,560)	\$ 14,054,301	\$ -	\$ 14,054,301			
Total Internal Service Funds	\$ 15,894,400	\$ 8,181,854	\$ 2,803,440	\$ (12,682,833)	\$ (142,560)	\$ 14,054,301	\$ -	\$ 14,054,301			
TOTAL ALL FUNDS	\$ 349,054,679	\$ 244,447,558	\$ 63,788,393	\$ (439,695,771)	\$ (36,204,741)	\$ 181,390,118	\$ (3,439,031)	\$ 177,951,087			

## Third Quarter Budget Status Report - 2023/2024

City of Fontana

## General Fund - Recommended Adjustments

May 14, 2024

## 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						549,478	840,909	6,381	3,264,460	(2,966,648)	
Revenue Adjustments											
	10124365	CS	Sports-Ball Fields	5511	Field & Court Revenue		291,997			291,997	Increase revenues for actuals received
	10128000	FN	Management Services	5105	Business License - New PY		30,500			30,500	Increase revenues for actuals received
	10128000	FN	Management Services	5106	Business License - Renew PY		124,000			124,000	Increase revenues for actuals received
	10128000	FN	Management Services	5199	Penalty - Business Lic PY		35,000			35,000	Increase revenues for actuals received
	10137011	PW&E	Recycled Water	5825	Recycled Water		206,530			206,530	Increase revenues for actuals received
	10140100	PD	Administrative Services	6025	Prohibited Call Fine		60,000			60,000	Increase revenues for actuals received
	10140200	PD	Field Services-Admin	6029	System Report Fee		2,000			2,000	Increase revenues for actuals received
	10140200	PD	Field Services-Admin	6483	Reimb Exp - Personnel		1,500			1,500	Increase revenues for actuals received
	10140222	PD	Traffic	6034	Traffic Collision Report		20,000			20,000	Increase revenues for actuals received
	10140231	PD	Patrol Units	6483	Reimb Exp - Personnel		(50,000)			(50,000)	Decrease revenues for actuals received
	10140380	PD	I.C.A.C.	6483	Reimb Exp - Personnel		(21,500)			(21,500)	Decrease revenues for actuals received
Personnel Requests (One-Time)											
	10128200	FN	Accounting	7111	Part-Time Employees	25,000				(25,000)	Increase appropriations for Accounting intern pilot program (June - Sept)
	Various	VAR	Various	7901	Intrafund Transfer-Salaries	358,596				(358,596)	Final adjustment for new positions approved thru the American Rescue Plan Act
Offsetting Adjustments											
	10130103	DS	Cannabis Business	6450	Miscellaneous Income		75,000			75,000	} Increase revenues and appropriations for cannabis legal fees received
	10130103	DS	Cannabis Business	8110	Legal Services	75,000				(75,000)	
	10130110	DS	DS Adm-Env Compliance	6480	Miscellaneous Reimb		7,882			7,882	} Increase revenues and expenditures for year to date reimbursement claims
	10130111	DS	DS Adm-HHW Program	8010	Departmental Expense	7,882				(7,882)	
	10140100	PD	Administrative Services	6480	Miscellaneous Reimb		58,000			58,000	} Omnitrans security services agreement File #21-2835, CC Approved 2/12/24
	10140100	PD	Administrative Services	8133	Security Services	58,000				(58,000)	
New requests (One-Time)											
	10115100	HR	Benefits	8790	Operating Transfer Out				2,500,000	(2,500,000)	Xfer to Fund #106 for Settlement Reserve
	10120000	AS	Admin Services Admin	8790	Operating Transfer Out				623,600	(623,600)	Xfer to Fund #601 for Property Purchase (APN 0228-301-51) File #21-2967, CC Approved 4/23/24
	10130102	DS	DSO Operating Transfers	8790	Operating Transfer Out				140,860	(140,860)	Xfer to Fund #103 for Lewis Library concrete steps
	10132200	BS	Plan Check Services	8130	Other Professional Svcs	25,000				(25,000)	Increase appropriations for plan check outsourcing
	10140200	PD	Field Services-Admin	6900	Operating Transfers In			6,381		6,381	Xfer In to correct grant reimbursement

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## Other Funds - Recommended Adjustments

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Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>102 City Technology</b>						-	-	-	-	-	
	10226205	IT	AV Equipment	Various	Operating Accounts	(139,168)				139,168	} Move remaining Center Stage budget to 37PW
	37300002-102-A	PW&E	Center Stage Theater Renovation	8130	Other Professional Svcs	139,168				(139,168)	} Move remaining Center Stage budget from 26IT
<b>103 Facility Maintenance</b>						140,860	-	140,860	-	-	
	10337317	PW&E	Facilities Maintenance	6900	Operating Transfers In			140,860		140,860	} Xfer from GF and increase appropriations for Lewis Library
	37300004-103-A	PW&E	Lewis Library Steps	8329	Other Construction	140,860				(140,860)	} Concrete steps
<b>104 Office of Emergency Svcs</b>						-	150,200	-	-	150,200	
	10420009	AS	Treasury ERA2	5311	Federal Grant Funds		150,200			150,200	Increase revenues for Federal Grant Funds received
<b>106 Self-Insurance</b>						1,690,590	-	2,500,000	-	809,410	
	10615001	HR	Workers' Compensation	8026	Settlement Claim	360,000				(360,000)	Increase appropriations for year end WC settlement claims
	10615200	HR	Risk Liability	6900	Operating Transfers In			2,500,000		2,500,000	Xfer from GF for Settlement Reserve
	10615200	HR	Risk Liability	Various	Personnel Accounts	380,590				(380,590)	Increase appropriations for settlement claims
	10615200	HR	Risk Liability	8026	Settlement Claim	950,000				(950,000)	Increase appropriations for year end risk settlement claims
<b>110 GF Operating Projects</b>						529,966	-	530,000	-	34	
	11028000	FN	Capital Project Admin	6900	Operating Transfers In			530,000		530,000	} Xfer from Fund #602 and increase appropriations for
	10500002-110-A	CA	Revolving Loan Fund	8028	City Programs	500,000				(500,000)	} Revolving Loan Program
	10500002-110-A	CA	Revolving Loan Fund	8115	Consultant Services	30,000				(30,000)	}
	11040199	PD	Special Operations Project	Various	Operating accounts	(5,112)				5,112	Decrease appropriations to correct FY 22/23 expenses posted in FY 23/24
	11040199	PD	Special Operations Project	8420	Lease Expense - Principal	5,078				(5,078)	Increase appropriations to correct FY 22/23 & FY 23/24 carryover
<b>221 Federal Seizure Treasury</b>						-	10,000	-	-	10,000	
	22140383	PD	Fed Asset Sez Treasury	6019	Seizures - Federal		10,000			10,000	Increase revenues for actuals received
<b>223 Federal Asset Seizure</b>						83,100	3,500,000	-	-	3,416,900	
	22340373	PD	Federal Seizures	6019	Seizures - Federal		3,500,000			3,500,000	Increase revenues for actuals received
	22340373	PD	Federal Seizures	8130	Other Professional Svcs	25,000				(25,000)	Increase appropriations for cellular ping services
	22340373	PD	Federal Seizures	8318	Office Equip Furn & Fix	38,000				(38,000)	Increase appropriations for geo cellular locator system repairs
	40300008-223-A	PD	Mobile Cellular Equipment	8318	Office Equip Furn & Fix	20,100				(20,100)	Increase appropriations to complete project
<b>224 State Asset Seizure</b>						5,000	-	-	-	(5,000)	
	22440372	PD	Asset Seizure	8010	Departmental Expense	5,000				(5,000)	Increase appropriations for SBC Gang Task Force membership
<b>241 Air Quality Mgmt Dist</b>						30,260	-	-	-	(30,260)	
	37600025-241-X	PW&E	Transit Stops Improvements TDA 2021	Various	Operating Accounts	(13,820)				13,820	Project closed, return to fund balance
	37603345-241-A	PW&E	San Sevaine PH I	8330	Construction Contracts	44,080				(44,080)	Increase appropriations for San Sevaine Trail Project
<b>245 Measure I 2010-2040 Reimb</b>						(76,276)	-	-	-	76,276	
	37603281-245-A	PW&E	Sierra: Foothill-Baseline Arterial	8320	Capital Acquisition	(76,276)				76,276	Decrease appropriations to correct 36 to 37 budget and FY

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## Other Funds - Recommended Adjustments

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Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>246 Measure I 2010-2040 Local</b>						(421,275)	-	-	-	421,275	
	36000018-246-A	PW&E	Victoria Street AC Sidewalk	8329	Other Construction	(749)				749	}
	37600017-246-A	PW&E	Santa Ana Landscape:Cypress/Juniper		Various Operating Acconts	(252,412)				252,412	}
	37603307-246-A	PW&E	Valley/Almond Traffic Signal		Various Operating Acconts	(85,951)				85,951	}
	37603310-246-A	PW&E	Valley/Oleander Traffic Signal	7113	Overtime	(4,244)				4,244	}
	37603310-246-A	PW&E	Valley/Oleander Traffic Signal		Various Operating Acconts	(6,688)				6,688	}
	37603370-246-A	PW&E	Foothill/Alder Curb Ramp		Various Operating Acconts	(71,231)				71,231	}
<b>301 Grants</b>						106,523	144,668	-	-	38,145	
	30120010	AS	FH High Frequency Comm	5367	State Grant		60,000			60,000	}
	30120010	AS	FH High Frequency Comm	8317	Maintenance Equipment	60,000				(60,000)	}
	30130120	DS	EC-Bev Cont Recycle-E	5330	Bev Container Recycling		42,310			42,310	}
	30130120	DS	EC-Bev Cont Recycle-E		Various Operating Acconts	4,165				(4,165)	}
	30130121	DS	EC-Bev Cont Recycle-O	5330	Bev Container Recycling		3,160			3,160	}
	30130121	DS	EC-Bev Cont Recycle-O	8010	Departmental Expense	3,160				(3,160)	}
	20000001-301-A	AS	Emergency Management Perform 2022	5311	Federal Grant Funds		39,853			39,853	}
	20000001-301-A	AS	Emergency Management Perform 2022	8013	Equip (Non-Comp) <\$5000	39,853				(39,853)	}
	30200022-301-A	DS	LBP & Healthy Home Grant	5328	CDBG Grant Reimbursement		(655)			(655)	}
	30200022-301-A	DS	LBP & Healthy Home Grant	5328	CDBG Grant Reimbursement		(671,487)			(671,487)	}
	30200022-301-B	DS	LBP & Healthy Home Grant	5328	CDBG Grant Reimbursement		671,487			671,487	}
	30200022-301-B	DS	LBP & Healthy Home Grant	8119	Construction-Non-Capital	(655)				655	}
<b>302 ARPA - City</b>						1,529,508	-	-	-	(1,529,508)	
	30226101	IT	Information Systems	8317	Maintenance Equipment	1				(1)	}
	30226199	IT	Innovation & Tech Projects	8130	Other Professional Svcs	1,779,564				(1,779,564)	}
	30228000	FN	ARPA 2021	7010	Full-Time Employees	250,000				(250,000)	}
	30228000	FN	ARPA 2021	7901	Intrafund Transfer-Salaries	(358,596)				358,596	}
	30228000	FN	ARPA 2021	8010	Departmental Expense	(250,000)				250,000	}
	30228000	FN	ARPA 2021	8110	Legal Services	217,753				(217,753)	}
	10500001-302-A	CA	Small Business Loan / Grant Program	8028	City Programs	(109,214)				109,214	}
<b>321 Fed Law Enf Block Grant</b>						(1,348)	-	-	-	1,348	
	32140299	PD	Field Services Project		Various Personnel Accounts	(1,424)				1,424	}
	32140299	PD	Field Services Project	7020	Worker's Comp	76				(76)	}



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Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>362 CDBG</b>						285,179	172,732	-	-	(112,447)	
	30200002-362-C	DS	CDBG Acq/Rehab/Rental	5338	Program Income		(20,511)			(20,511)	Decrease revenues to match grant allocation
	30200003-362-A	DS	CDBG Project TBD	5328	CDBG Grant Reimbursement		14,990			14,990	} Move grant allocation to CDBG Housing Admin
	30200003-362-A	DS	CDBG Project TBD	8329	Other Construction	14,990				(14,990)	
	30200003-362-A	DS	CDBG Project TBD	5328	CDBG Grant Reimbursement		25,289			25,289	} Move grant allocation to CDBG Proj TBD
	30200003-362-A	DS	CDBG Project TBD	8329	Other Construction	25,289				(25,289)	
	30200004-362-F	DS	Housing Rehab Loan Program	5328	CDBG Grant Reimbursement		(25,289)			(25,289)	
	30200004-362-F	DS	Housing Rehab Loan Program	5338	Program Income		25,289			25,289	} Decrease revenues to match grant allocation
	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		191,767			191,767	} Increase revenues and appropriations to match grant allocation
	30200004-362-G	DS	Housing Rehab Loan Program	Various	Operating Accounts	244,956				(244,956)	
	30200010-362-A	DS	CDBG-CV Administration	5328	CDBG Grant Reimbursement		(8,476)			(8,476)	Decrease revenues to match grant allocation
	30200011-362-A	DS	CDBG Housing Admin	5328	CDBG Grant Reimbursement		(14,990)			(14,990)	Decrease revenues to match grant allocation
	30200012-362-A	DS	Emergency Solutions Grant	8130	Other Professional Svcs	(56)				56	Decrease appropriations to match grant allocation
	30200016-362-A	DS	CDBG CSD Program	5328	CDBG Grant Reimbursement		(5,361)			(5,361)	Decrease revenues to match grant allocation
	30200020-362-B	DS	ESG CV3	5328	CDBG Grant Reimbursement		121,825			121,825	} Move grant allocation to next phase of project
	30200020-362-C	DS	ESG CV3	5328	CDBG Grant Reimbursement		(121,825)			(121,825)	
	30200020-362-B	DS	ESG CV3	8130	Other Professional Svcs	1,375				(1,375)	} Increase appropriations to match actuals
	30200020-362-C	DS	ESG CV3	8119	Construction-Non-Capital	(1,375)				1,375	
<b>395 LMD #1 City Wide</b>						4,280	-	-	-	(4,280)	
	39537250	PW&E	LMD #1	8130	Other Professional Svcs	4,280				(4,280)	Increase appropriations for replanting south side of Baseline from Live Oak to Citrus
<b>401 CFD #1 Southridge Village</b>						(600,007)	-	-	600,000	7	
	40137202	PW&E	Parks	8130	Other Professional Svcs	(400,000)				400,000	} Decrease appropriations and Xfer to Fund #635 for Southridge Dog Park fence
	40137202	PW&E	Parks	8790	Operating Transfer Out				400,000	(400,000)	
	40137202	PW&E	Parks	8130	Other Professional Svcs	(200,000)				200,000	} Decrease appropriations and Xfer to Fund #635 for Southridge Park bicycle pump track design
	40137202	PW&E	Parks	8790	Operating Transfer Out				200,000	(200,000)	
	37200004-401-A	PW&E	Shadow Park Restroom Replacement	8113	Design/Architect Service	(7)				7	Project closed, return to fund balance
<b>405 CFD #6-1 Stratham</b>						2,400	-	-	-	(2,400)	
	40537209	PW&E	Landscape Maintenance	8130	Other Professional Svcs	2,400				(2,400)	Increase appropriations for replanting south side of Baseline from Live Oak to Citrus
<b>412 CFD #12 Sierra Lakes</b>						6,260	-	-	-	(6,260)	
	41237202	PW&E	Parks	8130	Other Professional Svcs	6,260				(6,260)	Increase appropriations for shade structure repair
<b>424 CFD #24M</b>						2,500	-	-	-	(2,500)	
	42437209	PW&E	Landscape Maintenance	8130	Other Professional Svcs	2,500				(2,500)	Increase appropriations for replanting south side of Baseline from Live Oak to Citrus
<b>428 CFD #28M</b>						3,800	-	-	-	(3,800)	
	42837209	PW&E	Landscape Maintenance	8130	Other Professional Svcs	3,800				(3,800)	Increase appropriations for replanting south side of Baseline from Live Oak to Citrus
<b>435 CFD #35M</b>						17,590	-	-	-	(17,590)	
	43537202	PW&E	Parks	8130	Other Professional Svcs	17,590				(17,590)	Increase appropriations for shade structure repair

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<b>601 Capital Reinvestment</b>						5,308,302	-	623,600	-	(4,684,702)	
60120000	AS	Special Projects		6900	Operating Transfers In			623,600		623,600	} Xfer from GF for Property Purchase (APN 0228-301-51) File #21-2967, CC Approved 4/23/24
60120000	AS	Special Projects		8310	Land	623,600				(623,600)	
60137699	PW&E	Capital Projects		8117	Inspection	(2,840)				2,840	Decrease appropriations to correct excess FY 22/23 carryover
37600061-601-A	PW&E	Southridge Pavement Rehab (Grid 53)		8329	Other Construction	(400,000)				400,000	Decrease appropriations for Grid 53 rehabilitation project File #21-2785, CC Approved 2/27/24
37600065-601-A	PW&E	Pave Rehab (Sierra: SB to Valley)		8329	Other Construction	400,000				(400,000)	Increase appropriations for Sierra Pavement Rehab project File #21-2794, CC Approved 2/27/24
37604103-601-B	PW&E	Pavement Rehabilitation Project		8329	Other Construction	4,687,542				(4,687,542)	Increase appropriations for pavement rehab per the new fund balance policy
<b>602 Capital Improvement</b>						342,053	1,151,090	-	530,000	279,037	
60230000	DS	Special Projects		8130	Other Professional Svcs	(530,000)				530,000	} Decrease appropriations and Xfer to Fund #110 for new Revolving Loan Program
60230000	DS	Special Projects		8790	Operating Transfer Out				530,000	(530,000)	
60230000	DS	Special Projects		6623	Proceeds - Properties		1,151,090			1,151,090	} Southridge vacant land sale File #21-1993, CC Approved 02/14/23
60230000	DS	Special Projects		8310	Land	1,151,090				(1,151,090)	
37604250-602-A	PW&E	South Fontana Sports Park		Various	Operating Accounts	(279,037)				279,037	Project closed, return to fund balance
<b>620 San Sevaine Flood Control</b>						394,465	-	394,465	-	-	
62037000	PW&E	San Sevaine Eng Admin		6900	Operating Transfers In			394,465		394,465	} Xfer from Fund #668,669 and increase appropriations for (394,465) } developer reimbursement charges
62037000	PW&E	San Sevaine Eng Admin		8097	Reimbursements-Developers	394,465				(394,465)	
<b>632 General Government</b>						541,458	-	541,458	-	-	
63234105	PL	Public Fac DIF-CDA/PLN		6900	Operating Transfers In			541,458		541,458	} Xfer from Fund #668,669 and increase appropriations for (541,458) } developer reimbursement charges
63234105	PL	Public Fac DIF-CDA/PLN		8097	Reimbursements-Developers	541,458				(541,458)	
<b>634 Library Cap Improvement</b>						366,913	-	366,913	-	-	
63434105	PL	Library DIF-CDS/SP		6900	Operating Transfers In			366,913		366,913	} Xfer from Fund #668,669 and increase appropriations for (366,913) } developer reimbursement charges
63434105	PL	Library DIF-CDS/SP		8097	Reimbursements-Developers	366,913				(366,913)	
<b>635 Parks Development</b>						241,501	-	600,000	-	358,499	
63537000	PW&E	Parks Dev Cap Fd-Eng		6900	Operating Transfers In			400,000		400,000	} Xfer from Fund #401 and increase appropriations for (400,000) } Southridge Dog Park fence
37200009-635-A	PW&E	Southridge Dog Park West		8329	Other Construction	400,000				(400,000)	
63537000	PW&E	Parks Dev Cap Fd-Eng		6900	Operating Transfers In			200,000		200,000	} Xfer from Fund #401 and increase appropriations for (200,000) } Southridge Park bicycle pump track design
37600071-635-A	PW&E	M Tudor Action Pk		8113	Design/Architect Service	200,000				(200,000)	
37604250-635-A	PW&E	South Fontana Sports Park		Various	Operating Accounts	(358,499)				358,499	Project closed, return to fund balance
<b>636 Police Capital Facilities</b>						469,689	-	524,414	-	54,725	
63634105	PL	Police Fac DIF-CDA/SP		6900	Operating Transfers In			524,414		524,414	} Xfer from Fund #668,669 and increase appropriations for (524,414) } developer reimbursement charges
63634105	PL	Police Fac DIF-CDA/SP		8097	Reimbursements-Developers	524,414				(524,414)	
40102040-636-A	PD	Captain's Office Remodel		Various	Operating Accounts	(33,421)				33,421	} Project closed, return to fund balance
40104328-636-A	PD	EOC Police Lobby Remodel		Various	Operating Accounts	(21,304)				21,304	
<b>664 CFD #86 Etiwanda Ridge</b>						(43,923)	-	-	-	43,923	
37604250-664-A	PW&E	South Fontana Sports Park		Various	Operating Accounts	(43,923)				43,923	Project closed, return to fund balance
<b>666 CFD #88 Sierra Crest II</b>						(88,694)	-	-	-	88,694	
37604250-666-A	PW&E	South Fontana Sports Park		Various	Operating Accounts	(88,694)				88,694	Project closed, return to fund balance
<b>667 CFD #89 (Belrose)</b>						(49,578)	-	-	-	49,578	
37604250-667-A	PW&E	South Fontana Sports Park		Various	Operating Accounts	(49,578)				49,578	Project closed, return to fund balance

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Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>668 CFD #90 Summit @ Rosena Ph 1</b>						461,274	-	-	1,249,492	(1,710,766)	
66837000	PW&E	CFD #90 Summit @ Rosena Ph I	8743	Contribution To FHA	675,106					(675,106)	Contribution to Housing Fund #698 for developer reimbursement charges
66837000	PW&E	CFD #90 Summit @ Rosena Ph I	8790	Operating Transfer Out					1,249,492	(1,249,492)	Xfer to Funds #620,632,634,636 for developer reimbursement charges
37604250-668-A	PW&E	South Fontana Sports Park		Various Operating Accounts	(213,832)					213,832	Project closed, return to fund balance
<b>669 CFD #95 Summit at Rosena II</b>						287,064	-	-	577,756	(864,820)	
66937000	PW&E	CFD #95 Summit @ Rosena II	8743	Contribution To FHA	287,064					(287,064)	Contribution to Housing Fund #698 for developer reimbursement charges
66937000	PW&E	CFD #95 Summit @ Rosena II	8790	Operating Transfer Out					577,756	(577,756)	Xfer to Funds #620,632,634,636 for developer reimbursement charges
<b>672 CFD #99 The Retreat</b>						8,000	-	-	-	(8,000)	
67237000	PW&E	CFD #99 The Retreat	8721	Costs Of Issuance	8,000					(8,000)	Increase appropriations for bond cost of issuance
<b>673 CFD #100 Victoria</b>						254,750	-	-	-	(254,750)	
67337000	PW&E	CFD #100 Victoria	8721	Costs Of Issuance	254,750					(254,750)	Increase appropriations for bond cost of issuance
<b>720 Stage Red</b>						50,000	50,000	-	-	-	
72030100	DS	Stage Red Admin	6425	Donations			50,000			50,000	} Increase revenues and appropriations for Stage Red stakeholder event
72030100	DS	Stage Red Admin	8010	Departmental Expense	50,000					(50,000)	