



# 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	Current Budget		Received as of 03/31/2024	Percent of Current Budget Received	Recommended		Percent of Recommended Budget Received
	Adopted Budget	Before Adjustments			Third Quarter Adjustments	Budget After Adjustments	
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		Spent as of 3/31/2023	Percent of Current Budget Spent	Recommended Third Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
			Before Adjustments						
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

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

## 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
<b>Total Write Offs</b>		<b>\$ 55,340</b>

## 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
		<b>\$ 4,500,000</b>

# 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>	-
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

May 14, 2024

## (Five-Year Summary)

	2019/20 Audited Actuals	2020/21 Audited Actuals	2021/22 Audited Actuals	2022/23 Audited Actuals	Adopted Budget	Adjusted Budget	Proposed Adjustments	Proposed 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	<b>13,015,797</b>	<b>27,719,985</b>	<b>21,356,594</b>	<b>30,118,677</b>	<b>13,197,570</b>	<b>7,716,375</b>	<b>291,431</b>	<b>8,007,806</b>
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	<b>(13,260,159)</b>	<b>(17,098,107)</b>	<b>(14,240,770)</b>	<b>(14,750,968)</b>	<b>(16,755,400)</b>	<b>(27,583,652)</b>	<b>(3,258,079)</b>	<b>(30,841,731)</b>
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	<b>\$ 38,692,079</b>	<b>\$ 49,354,966</b>	<b>\$ 54,808,184</b>	<b>\$ 71,323,131</b>	<b>\$ 61,055,857</b>	<b>\$ 51,455,854</b>	<b>\$ (2,966,648)</b>	<b>\$ 48,489,206</b>
<b>FUND BALANCE</b>								
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	<b>2,827,065</b>	<b>2,753,532</b>	<b>375,878</b>	<b>407,053</b>	<b>375,878</b>	<b>407,053</b>	<b>0</b>	<b>407,053</b>
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
Total available for contingencies	<b>\$ 23,395,079</b>	<b>\$ 33,470,966</b>	<b>\$ 38,303,184</b>	<b>\$ 48,381,221</b>	<b>\$ 27,968,021</b>	<b>\$ 18,368,018</b>	<b>\$ (2,966,648)</b>	<b>\$ 15,401,370</b>

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

## Other Funds - Unreserved Fund Balances

May 14, 2024

## 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					
<b>Special Revenue Funds:</b>															
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					0		
386 ASES ELO-P Grant	(2,140,650)	29,731,200	0	(27,218,250)	(372,300)	0		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					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					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					550,247		
409 CFD #9M Morningside	165,062	179,660	0	(130,085)	(123,490)	91,147		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					80,392		
418 CFD #18M Badiola Homes	44,699	7,490	0	(2,840)	(7,080)	42,269		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											Net Proposed Adjustments	Estimated Fund Balance June 30, 2024
	Unaudited Fund Balance July 1, 2023		Revenues		Transfers In		Expenditures		Transfers Out		Available		
<b>Special Revenue Funds:</b>													
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

May 14, 2024

## 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					
<b>Special Revenue Funds:</b>															
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					
<b>Special Revenue Funds:</b>															
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		
<b>Total Special Revenue Funds</b>	<b>\$ 138,793,325</b>	<b>\$ 162,403,898</b>	<b>\$ 3,647,906</b>	<b>\$ (222,837,243)</b>	<b>\$ (10,666,560)</b>	<b>\$ 71,341,326</b>	<b>\$ 2,249,906</b>	<b>\$ 73,591,233</b>							
<b>Debt Service Funds:</b>															
580 General Debt Service	\$ (2,069)	\$ 1,123,100	\$ 2,880,930	\$ (4,001,030)	\$ -	\$ 931	\$ -	\$ 931							
<b>Total Debt Service Funds</b>	<b>\$ (2,069)</b>	<b>\$ 1,123,100</b>	<b>\$ 2,880,930</b>	<b>\$ (4,001,030)</b>	<b>\$ -</b>	<b>\$ 931</b>	<b>\$ -</b>	<b>\$ 931</b>							
<b>Capital Project Funds:</b>															
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		

## 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							
<b>Capital Project Funds:</b>													
653 CFD #7 Club Estates	\$ 5,573	\$ -	\$ -	\$ -	\$ -	\$ 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						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						95,353	
667 CFD #89 Belrose	88,644	0	0	(49,578)	0	39,066						88,644	
668 CFD #90 Summit @ Rosena Ph I	11,857,846	0	0	(213,832)	0	11,644,014						9,933,248	
669 CFD #95 Summit @ Rosena II	8,344,030	0	0	0	(1,600,000)	6,744,030						(864,820)	
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)	
673 CFD #100 Victoria	0	5,076,251	0	(58,268)	(900,000)	4,117,983						(254,750)	
<b>Total Capital Project Funds</b>	<b>\$ 152,091,975</b>	<b>\$ 27,927,017</b>	<b>\$ 31,236,458</b>	<b>\$ (118,458,881)</b>	<b>\$ (15,598,300)</b>	<b>\$ 77,198,269</b>	<b>\$ (6,648,582)</b>	<b>\$ 70,549,687</b>					
<b>Enterprise Funds:</b>													
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	
<b>Total Enterprise Funds</b>	<b>\$ 20,304,758</b>	<b>\$ 30,155,000</b>	<b>\$ -</b>	<b>\$ (37,414,886)</b>	<b>\$ (2,382,950)</b>	<b>\$ 10,661,922</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,661,922</b>	
<b>Internal Service Fund:</b>													
751 FLEET OPERATIONS	\$ 15,894,400	\$ 8,181,854	\$ 2,803,440	\$ (12,682,833)	\$ (142,560)	\$ 14,054,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,054,301	
<b>Total Internal Service Funds</b>	<b>\$ 15,894,400</b>	<b>\$ 8,181,854</b>	<b>\$ 2,803,440</b>	<b>\$ (12,682,833)</b>	<b>\$ (142,560)</b>	<b>\$ 14,054,301</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,054,301</b>	
<b>TOTAL ALL FUNDS</b>	<b>\$ 349,054,679</b>	<b>\$ 244,447,558</b>	<b>\$ 63,788,393</b>	<b>\$ (439,695,771)</b>	<b>\$ (36,204,741)</b>	<b>\$ 181,390,118</b>	<b>\$ (3,439,031)</b>	<b>\$ 177,951,087</b>					

## 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	
<b>101</b>	<b>General Fund</b>					549,478	840,909	6,381	3,264,460	(2,966,648)		
<b>Revenue Adjustments</b>												
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		
<b>Personnel Requests (One-Time)</b>												
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		
<b>Offsetting Adjustments</b>												
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		
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		
10140100	PD	Administrative Services	8133	Security Services		58,000			(58,000)		2/12/24	
<b>New requests (One-Time)</b>												
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		

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

## 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
<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 Accnts	(252,412)					252,412 }	
37603307-246-A	PW&E	Valley/Almond Traffic Signal	Various	Operating Accnts	(85,951)					85,951 }	Project closed, return to fund balance
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 Accnts	(6,688)					6,688 }	
37603370-246-A	PW&E	Foothill/Alder Curb Ramp	Various	Operating Accnts	(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 }	Increase revenues and appropriations for Radio purchase
30120010	AS	FH High Frequency Comm	8317	Maintenance Equipment	60,000					(60,000) }	File #21-1589, CC Approved 7/26/2022
30130120	DS	EC-Bev Cont Recycle-E	5330	Bev Container Recycling		42,310				42,310 }	Increase revenues and appropriations to match full grant
30130120	DS	EC-Bev Cont Recycle-E	Various	Operating Accnts	4,165					(4,165) }	amount
30130121	DS	EC-Bev Cont Recycle-O	5330	Bev Container Recycling		3,160				3,160 }	Increase revenues and appropriations to match full grant
30130121	DS	EC-Bev Cont Recycle-O	8010	Departmental Expense	3,160					(3,160) }	amount
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) }	Grant awarded File #21-2934, CC Approved 4/9/24
30200022-301-A	DS	LBP & Healthy Home Grant	5328	CDBG Grant Reimbursement		(655)				(655) }	Decrease revenues to match grant allocation
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 }	Move grant allocation to next phase of project
30200022-301-B	DS	LBP & Healthy Home Grant	8119	Construction-Non-Capital	(655)					655	Decrease appropriations to match grant allocation
<b>302 ARPA - City</b>						1,529,508	-	-	-	(1,529,508)	
30226101	IT	Information Systems	8317	Maintenance Equipment	1					(1)	Increase appropriations to match reported amount
30226199	IT	Innovation & Tech Projects	8130	Other Professional Svcs	1,779,564					(1,779,564)	Increase appropriations for project C/O correction
30228000	FN	ARPA 2021	7010	Full-Time Employees	250,000					(250,000)	Increase appropriations to correct Q1 carryover error
30228000	FN	ARPA 2021	7901	Intrafund Transfer-Salaries	(358,596)					358,596	Adjust salaries for new positions approved thru the American Rescue Plan Act
30228000	FN	ARPA 2021	8010	Departmental Expense	(250,000)					250,000	Decrease appropriations to move remaining balance to legal
30228000	FN	ARPA 2021	8110	Legal Services	217,753					(217,753)	Increase appropriations to move remaining budget from departmental expense
10500001-302-A	CA	Small Business Loan / Grant Program	8028	City Programs	(109,214)					109,214	Project closed, return balance to leverage account
<b>321 Fed Law Enf Block Grant</b>						(1,348)	-	-	-	1,348	
32140299	PD	Field Services Project	Various	Personnel Accounts	(1,424)					1,424	Decrease appropriations to match Project Ledger
32140299	PD	Field Services Project	7020	Worker's Comp	76					(76)	Increase appropriations to correct FY 22/23 carryover

## 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
<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	{
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	{
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	}
30200004-362-F	DS	Housing Rehab Loan Program	5328	CDBG Grant Reimbursement			(9,976)			(9,976)	Decrease revenues to match grant allocation
30200004-362-G	DS	Housing Rehab Loan Program	5328	CDBG Grant Reimbursement			191,767			191,767	{
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	{
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)	Move grant allocation to next phase of project
30200020-362-C	DS	ESG CV3	8119	Construction-Non-Capital		(1,375)				1,375	Increase appropriations to match actuals
<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	{
40137202	PW&E	Parks	8790	Operating Transfer Out					400,000	(400,000)	}
40137202	PW&E	Parks	8130	Other Professional Svcs		(200,000)				200,000	{
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

## 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
<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
60120000	AS	Special Projects	8310	Land		623,600				(623,600)	} #21-2967, CC Approved 4/23/24
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	
60230000	DS	Special Projects	8310	Land		1,151,090			(1,151,090)		} Southridge vacant land sale File #21-1993, CC Approved 02/14/23
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	
62037000	PW&E	San Sevaine Eng Admin	8097	Reimbursements-Developers		394,465			(394,465)		} Xfer from Fund #668,669 and increase appropriations for developer reimbursement charges
<b>632 General Government</b>						541,458	-	541,458	-	-	
63234105	PL	Public Fac DIF-CDA/PLN	6900	Operating Transfers In			541,458			541,458	
63234105	PL	Public Fac DIF-CDA/PLN	8097	Reimbursements-Developers		541,458			(541,458)		} Xfer from Fund #668,669 and increase appropriations for developer reimbursement charges
<b>634 Library Cap Improvement</b>						366,913	-	366,913	-	-	
63434105	PL	Library DIF-CDS/SP	6900	Operating Transfers In			366,913			366,913	
63434105	PL	Library DIF-CDS/SP	8097	Reimbursements-Developers		366,913			(366,913)		} Xfer from Fund #668,669 and increase appropriations for developer reimbursement charges
<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	
37200009-635-A	PW&E	Southridge Dog Park West	8329	Other Construction		400,000			(400,000)		} Xfer from Fund #401 and increase appropriations for Southridge Dog Park fence
63537000	PW&E	Parks Dev Cap Fd-Eng	6900	Operating Transfers In			200,000			200,000	
37600071-635-A	PW&E	M Tudor Action Pk	8113	Design/Architect Service		200,000			(200,000)		} Xfer from Fund #401 and increase appropriations for Southridge Park bicycle pump track design
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	
63634105	PL	Police Fac DIF-CDA/SP	8097	Reimbursements-Developers		524,414			(524,414)		} Xfer from Fund #668,669 and increase appropriations for developer reimbursement charges
40102040-636-A	PD	Captain's Office Remodel		Various Operating Accounts		(33,421)			33,421		
40104328-636-A	PD	EOC Police Lobby Remodel		Various Operating Accounts		(21,304)			21,304		} Project closed, return to fund balance
<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

## 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
<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 (50,000) } stakeholder event	
72030100	DS	Stage Red Admin	8010	Departmental Expense	50,000				(50,000)		