



CITY OF FONTANA

Fourth Quarter Budget Status Report

Fiscal Year 2023/2024

Quick Look Indicators	Fourth 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 Fourth Quarter Budget Status Report is to:

- Provide the City Council with an overview of all funds;
- Comment on significant economic trends;
- 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 June 30, 2024, is 94.87%; the percent of recommended budget received as of June 30, 2024, is 94.50% (see page 7). The following adjustments are recommended for a net increase of \$586,465:

- Increase to Sales Tax \$270,000
- Increase to Property Tax \$320,855
- Increase to Miscellaneous Income \$14,960
- Decrease to Reimbursables \$19,350

General Fund Expenditures. The percent of current budget spent as of June 30, 2024, is 86.86%; the percent of recommended budget spent as of June 30, 2024, is 86.99% (see page 8). The following adjustments are recommended for a net decrease of \$215,659:

- Personnel Requests (One-Time) \$98,150
- Offsetting Adjustments (\$311,369)
- New Requests (One-Time) (\$2,440)

This report recommends funding for the following project funding:

- \$3,620,000 Cypress Storm Drain (Storm Drain Fund #622)
- \$325,000 Center Stage Theater Renovation (Capital Reinvestment Fund #601)

Significant Economic Trends

Nationally:

- Growth in the US economy continues to come in above expectations, despite elevated interest rates, weakness in other major economies, and the drawdown of excess savings. Although real GDP growth slowed in the first quarter of this year, it is looking increasingly as though policymakers have managed to avoid a recession, all while bringing down inflation closer to the 2% target. Experts foresee that real GDP growth growing about 1.6% the remainder of 2024, and to 2.0% growth in 2025.
- The U.S. economy outpaced expectations by adding around 190,000 jobs created in June 2024, down from the surprising 272,000 gain in May 2024. Experts explain that “There are signs that suggest labor conditions are softening, including job openings falling to more than a three-year low, temporary employment declining 25 of the past 26 months, the unemployment rate rising to 4.0% from 3.4% in April, and growth in part-time employment continuing to outpace full-time employment.

The State of California:

- A forecast by UCLA concluded that the forces driving California’s robust economy remain in place. These forces saw the state grow at a 3.7% compound annual rate in 2023. However, in the remainder of 2024, the continued slowing of the national economy will affect the state’s economy. Specific sectoral weaknesses in California, as evidenced by its high unemployment rate, will contribute to 2024’s being an atypical year of slower-than-U.S. growth for the state. The unemployment rate is expected to average around 5.2%, and the averages for 2024, 2025 and 2026 are expected to be 5.1%, 4.5% and 4.2%, respectively.

City of Fontana

- At the end of June 2024, 701 single family dwelling permits have been issued compared to with 876 permits for the prior fiscal year last year.
- Fourth Quarter 23/24 sales were 20% 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 4.52% (daily rate) on City investments as of June 30, 2024, up from 3.26% for the same time last year. The 2-year treasury benchmark rate as of June 30, 2024, is 4.71% down from 4.87% last year.

Summary of Proposed General Fund Adjustments

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

		Fund Balance Impact	
		Revenues	Expenditures
Adjust revenue estimates to reflect third quarter collections:			
Increase to Sales Tax		270,000	
Increase to Property Tax		320,855	
Increase to Miscellaneous Income		14,960	
Decrease to Reimbursables		(19,350)	
		\$ 586,465	
Personnel adjustments (One-Time):			
Finance	Additional leave cash out for retirees		98,150
			\$ 98,150
Offsetting adjustments:			
Community Services	Decrease part-time employee amount for #385,386 xfer		(362,099)
Development Services Admin	Homelessness Care Center		270,000
Public Works & Engineering	Decrease utilities for #103 xfer		(207,660)
Public Works & Engineering	Decrease utilities for #427 xfer		(11,610)
		\$ -	\$ (311,369)
New requests (one-time):			
Police Department	Correct Q1 Risk Liability adjustment		(2,440)
			\$ (2,440)
		\$ 586,465	\$ (215,659)
Transfers:	From Fund #301 for LEAD grant cost allocation	29,245	
	To Fund #385,386 to cover unreimbursed grant expenses		362,099
	To Fund #103 to cover overbudget utilities		207,660
	To Fund #427 to cover overbudget utilities		11,610
Reserves:	Future projects and commitments		250,000
		\$ 615,710	\$ 615,710

Although budget adjustments are recommended across all City funds, the emphasis of the Fourth 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 \$586,465 as part of the Fourth Quarter Budget Status Report. See page 23 for details of the revenue adjustments.

Revenue Source	Adopted Budget	Current Budget Before Adjustments	Received as of 06/30/2024	Percent of Current Budget Received	Recommended Fourth Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Received
Sales Tax	\$ 57,415,950	\$ 57,663,778	\$ 46,329,496	80.34%	\$ 270,000	\$ 57,933,778	79.97%
Property Tax	40,078,510	40,078,510	41,226,051	102.86%	320,855	40,399,365	102.05%
Interest and Rentals	3,784,080	3,784,080	5,740,471	151.70%	-	3,784,080	151.70%
Franchises	9,750,430	9,750,430	9,944,722	101.99%	-	9,750,430	101.99%
Business Related	9,805,210	11,626,710	12,720,520	109.41%	-	11,626,710	109.41%
Development Related	10,381,260	10,381,260	9,706,970	93.50%	-	10,381,260	93.50%
Recreation	4,095,520	4,481,317	4,487,373	100.14%	-	4,481,317	100.14%
Motor Vehicle in-Lieu	200,000	200,000	264,152	132.08%	-	200,000	132.08%
Miscellaneous Revenues	2,341,040	2,712,320	3,312,886	122.14%	14,960	2,727,280	121.47%
Reimbursables	2,053,450	2,089,332	1,541,620	73.79%	(19,350)	2,069,982	74.48%
From Other Agencies	5,966,550	6,114,820	5,966,550	97.58%	-	6,114,820	97.58%
Total General Fund	\$ 145,872,000	\$ 148,882,557	\$ 141,240,811	94.87%	\$ 586,465	\$ 149,469,022	94.50%

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.

General Fund Expenditures

General Fund expenditures for Fourth Quarter are on track and within budget. Staff recommends a net decrease in appropriations of \$215,659. See page 23 for details of the expenditure adjustments.

Department	Adopted Budget	Current Budget Before Adjustments	Spent as of 6/30/2024	Percent of Current Budget Spent	Recommended Fourth Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
City Administration	\$ 5,371,110	\$ 7,313,657	\$ 6,187,195	84.60%	-	\$ 7,313,657	84.60%
Human Resources	1,413,840	1,677,137	1,388,977	82.82%	-	1,677,137	82.82%
Administrative Services	623,130	745,047	559,551	75.10%	-	745,047	75.10%
City Clerk	718,270	765,927	692,377	90.40%	-	765,927	90.40%
Community Services	15,349,050	15,489,099	12,510,197	80.77%	(362,099)	15,127,000	82.70%
Innovation & Technology	4,815,480	5,091,102	4,494,832	88.29%	-	5,091,102	88.29%
Finance	4,524,800	5,594,777	4,915,685	87.86%	98,150	5,692,927	86.35%
Development Services	1,567,850	2,703,111	1,955,037	72.33%	270,000	2,973,111	65.76%
Building and Safety	3,364,620	4,079,699	3,419,410	83.82%	-	4,079,699	83.82%
Planning	3,345,430	3,339,175	2,864,462	85.78%	-	3,339,175	85.78%
Public Works & Engineering	13,398,510	16,280,597	13,220,664	81.21%	(219,270)	16,061,327	82.31%
Police	78,182,420	77,895,424	70,244,072	90.18%	(2,440)	77,892,984	90.18%
Total General Fund	\$ 132,674,510	\$ 140,974,752	\$ 122,452,461	86.86%	\$ (215,659)	\$ 140,759,093	86.99%

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 Fourth 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 Fourth Quarter Budget Report recommends the following:

- \$250,000 Increase to Future Projects and Commitments

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	\$750,000
PERS Rate Stability Reserve	\$10,694,317
Unappropriated Fund Balance	0
Total	\$48,332,153

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 Fourth Quarter Budget Status Report.

Liability Claims

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

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

The City Council has directed staff to report claim settlements as part of each quarterly budget report. There was one liability claim settled during the Fourth Quarter of Fiscal Year 2023/2024.

Claim Number	Description	Amount
20170001529	Employment Lawsuit	\$ 1,500,000
20150001286	Employment Lawsuit	\$ 3,500,000
		\$ 5,000,000

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 Fourth 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	\$	148,882,557	\$	586,465	\$	149,469,022
Expenditures		101,318,229		100,324,532		111,341,793		118,017,538		132,674,430		140,874,751		(215,659)		140,659,092
Revenues over (under) expenditures		13,015,797		27,719,985		21,356,594		30,118,677		13,197,570		8,007,806		802,124		8,809,930
Other sources & uses:																
Operating transfers in		11,199,568		10,455,858		12,073,139		11,585,264		12,194,470		12,387,396		29,245		12,416,641
Operating transfers out		(24,459,727)		(27,553,964)		(26,313,909)		(26,336,232)		(28,949,870)		(43,229,127)		(581,369)		(43,810,496)
Total other sources & uses		(13,260,159)		(17,098,107)		(14,240,770)		(14,750,968)		(16,755,400)		(30,841,731)		(552,124)		(31,393,855)
Revenues & other sources over (under) expenditures and other uses		(244,362)		10,621,878		7,115,824		15,367,709		(3,557,830)		(22,833,925)		250,000		(22,583,925)
Fund balance, beginning of year		110,689,508		110,108,740		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	\$	110,108,740	\$	120,771,627	\$	54,808,184	\$	71,323,131	\$	61,055,857	\$	48,489,206	\$	250,000	\$	48,739,206
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		250,000		750,000
Unappropriated		77,446,533		87,750,059		17,571,327		37,279,851		16,705,750		0				0
	\$	94,811,740	\$	104,887,627	\$	38,303,184	\$	48,381,221	\$	27,968,021	\$	15,401,370	\$	250,000	\$	15,651,370
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

Fourth Quarter Budget Status Report - 2023/2024

City of Fontana

July 23, 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	8,523,276	(8,710,820)	0	127,004		127,004	
104 Office of Emergency Services	1,481,986	150,200	0	(226,060)	0	1,406,126		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	2,500,000	(16,774,590)	0	2,557,474		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	0	0	4,722,543	(4,720,103)	0	2,440		0	
110 General Fund Operating Projects	1,101,781	1	2,341,120	(3,011,124)	(114,371)	317,407		119,563	436,970
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	\$ 21,972,591	\$ 14,806,889	\$ 26,390,519	\$ (46,662,314)	\$ (7,414,371)	\$ 9,093,314	\$ 117,123	\$ 9,210,437	
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	10,000	0	(75,000)	0	87,796		87,796	
222 Crime Prev Asset Seizure	56,027	10,000	0	(33,300)	0	32,727		(3,000)	29,727
223 Federal Asset Seizure	11,257,653	5,050,000	0	(5,964,296)	0	10,343,357		175,000	10,518,357
224 State Asset Seizure	577,109	78,000	0	(66,940)	0	588,169		(38,340)	549,829
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	(1,309,803)	(12,090)	358,692			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	(17,736,482)	0	76,275			76,275
246 Measure I Local 2010-2040	21,038,729	5,524,500	0	(25,425,908)	(450,220)	687,101		270,883	957,984
281 Gas Tax (State)	1,792,401	6,042,980	0	(6,502,916)	(440,440)	892,025		747,976	1,640,001
282 Solid Waste Mitigation	4,809,311	3,000,000	0	(6,154,518)	(320,230)	1,334,563		12,800	1,347,363
283 Road Maintenance & Rehab	5,878,181	5,235,830	0	(11,088,106)	0	25,905			25,905
301 Grants	(1,122,649)	40,296,216	0	(40,801,026)	(6,381)	(1,633,840)		1,633,840	0
302 ARPA 2021	37,150,219	(7,200)	0	(37,150,219)	0	(7,200)		9,390	2,190
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	(30,328)	0	205,922		(205,300)	622
322 State COPS AB 3229	805,396	615,700	0	(562,565)	0	858,531			858,531

Fourth Quarter Budget Status Report - 2023/2024

City of Fontana

July 23, 2024

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:									
362 CDBG	\$ 108,982	\$ 7,396,988	\$ -	\$ (6,285,959)	\$ (91,800)	\$ 1,128,211	\$ 185,235	\$ 1,313,446	
363 Home Program	819,876	6,391,841	0	(6,194,087)	0	1,017,630	35,619	1,053,249	
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	220,885	220,885	
386 ASES ELO-P Grant	(2,140,650)	29,731,200	0	(27,218,250)	(372,300)	0	141,214	141,214	
395 LMD #1 City Wide	1,576,211	\$1,005,890	\$0	(\$1,169,722)	(\$244,440)	1,167,939		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	(6,092,814)	(3,106,300)	2,549,390	(350,880)	2,198,510	
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	(22,330)	316,141	
405 CFD #6-1 Stratham	587,175	202,710	0	(120,783)	(124,270)	544,832		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	(50,000)	41,147	
410 CFD #10M Jurupa Industrial	270,498	41,370	0	(37,710)	(9,390)	264,768	(8,200)	256,568	
412 CFD #12 Sierra Lakes	1,377,185	1,003,980	212,030	(1,355,443)	(199,480)	1,038,272		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	(19,670)	(31,180)	176,502		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	(58,785)	(112,090)	497,243	(40,000)	457,243	
429 CFD #29M	29,997	29,040	0	(18,934)	(23,400)	16,703	(3,300)	13,403	

Fourth Quarter Budget Status Report - 2023/2024

City of Fontana

July 23, 2024

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	(693,986)	(166,170)	853,596		853,596	
436 CFD #36M	50,654	24,220	0	(8,810)	(18,190)	47,874	(22,500)	25,374	
437 CFD #37 Montelago	274,729	95,690	0	(68,530)	(45,010)	256,879	(85,000)	171,879	
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	(2,000)	40,987	
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	(9,000)	2,077	
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	(30,000)	86,364	
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	(30,000)	33,290	
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	(8,000)	55,147	
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	(8,000)	551,546	
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	

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City of Fontana

July 23, 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:										
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	(6,000)	24,822		
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	(1,500)	46,982		
478 CFD #78M	252,107	76,860	0	(16,820)	(53,170)	258,977	(24,000)	234,977		
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	(30,000)	439,375		
481 CFD #81M	112,883	120,100	0	(82,520)	(53,920)	96,543	(51,800)	44,743		
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	(1,500)	40,882		
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	(8,000)	208,764		
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	(7,000)	223,985		
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		

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City of Fontana

July 23, 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:									
500 CFD #100M	\$ 160,459	\$ 91,490	\$ -	\$ (26,610)	\$ (160)	\$ 225,179	\$ - <		

Fourth Quarter Budget Status Report - 2023/2024

City of Fontana

July 23, 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	\$ - <			

Fourth Quarter Budget Status Report - 2023/2024

City of Fontana

General Fund - Recommended Adjustments

July 23, 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						(215,659)	586,465	29,245	581,369	250,000	
Revenue Adjustments											
	10128000	FN	Finance	6900	Operating Transfers In			29,245		29,245	Xfer from Fund #301 for LEAD grant cost allocation
	10128000	FN	Finance	5016	Prop Tax In Liew of VLF		320,855			320,855	Increase revenue projections based on receipts to date
	10140100	PD	Administrative Services	6028	Immigration Letter Fee		1,100			1,100	Increase revenue projections based on receipts to date
	10140100	PD	Administrative Services	6030	License Fee		6,400			6,400	Increase revenue projections based on receipts to date
	10140100	PD	Administrative Services	6450	Miscellaneous Income		(300)			(300)	Decrease revenue projections based on receipts to date
	10140200	PD	Field Services-Admin	6029	System Report Fee		1,500			1,500	Increase revenue projections based on receipts to date
	10140200	PD	Field Services-Admin	6450	Miscellaneous Income		(4,040)			(4,040)	Decrease revenue projections based on receipts to date
	10140200	PD	Field Services-Admin	6475	Reimb Exp - Police		520			520	Increase revenue projections based on receipts to date
	10140200	PD	Field Services-Admin	6483	Reimb Exp - Personnel		1,200			1,200	Increase revenue projections based on receipts to date
	10140222	PD	Traffic	6034	Traffic Collision Report		4,000			4,000	Increase revenue projections based on receipts to date
	10140231	PD	Patrol Units	6483	Reimb Exp - Personnel		(10,000)			(10,000)	Decrease revenue projections based on receipts to date
	10140368	PD	Narcotics Unit	6483	Reimb Exp - Personnel		1,420			1,420	Increase revenue projections based on receipts to date
	10140377	PD	Investigations	6483	Reimb Exp - Personnel		(8,870)			(8,870)	Decrease revenue projections based on receipts to date
	10140380	PD	I.C.A.C.	6483	Reimb Exp - Personnel		(3,620)			(3,620)	Decrease revenue projections based on receipts to date
	10140491	PD	Records	6029	System Report Fee		1,000			1,000	Increase revenue projections based on receipts to date
	10140493	PD	Property	6035	Confiscated Firearms Fee		3,800			3,800	Increase revenue projections based on receipts to date
	10140493	PD	Property	6632	Surp - NBV@ Disposal		1,500			1,500	Increase revenue projections based on receipts to date
Personnel Requests (One-Time)											
	10128XXX	FN	Various	7012	Annual Leave Cash Out	98,150				(98,150)	Additional leave cash out needed for retirees
Offsetting Adjustments											
	10124100	CS	Community Programs-Admin	7111	Part-Time Employees	(18,000)				18,000	}
	10124110	CS	Art Depot-General	7111	Part-Time Employees	(70,000)				70,000	}
	10124142	CS	Performing Arts/Auditorium	7111	Part-Time Employees	(60,000)				60,000	}
	10124144	CS	Marketing & Promotions	7111	Part-Time Employees	(60,000)				60,000	}
	10124147	CS	MYAC	7111	Part-Time Employees	(15,000)				15,000	}
	10124252	CS	Senior Comm Center-Nutrition	7111	Part-Time Employees	(120,000)				120,000	}
	10124312	CS	Miller Fitness Center-General	7111	Part-Time Employees	(19,099)				19,099	}
	10124101	CS	Admin-After School Gen'l	8790	Operating Transfer Out				362,099	(362,099)	}
	10130103	DS	Cannabis Business	5065	Cannabis Tax		270,000			270,000	}
	10130103	DS	Cannabis Business	Various	Operating Accounts	270,000				(270,000)	}
	10137202	PW&E	Parks	8020	Utilities	(11,610)				11,610	}
	10137202	PW&E	Parks	8790	Operating Transfer Out				11,610	(11,610)	}
	10137205	PW&E	Pools	8020	Utilities	(50,060)				50,060	}
	10137208	PW&E	Street Lights	8020	Utilities	(83,100)				83,100	}
	10137209	PW&E	Landscape Maintenance	8020	Utilities	(74,500)				74,500	}
	10137209	PW&E	Landscape Maintenance	8790	Operating Transfer Out				207,660	(207,660)	}
New Requests (One-Time)											
	10140231	PD	Patrol Units	8220	Risk Liability	(2,440)				2,440	Decrease appropriations to correct Q1 adjustment

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City of Fontana

Other Funds - Recommended Adjustments

July 23, 2024

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
103 Facility Maintenance						207,660	-	207,660	-	-	
	10337317	PW&E	Facilities Maintenance	6900	Operating Transfers In			207,660		207,660	} Xfer from GF #101 and increase appropriations to correct (207,660) } overbudget utilities
	10337317	PW&E	Facilities Maintenance	8020	Utilities	207,660				(207,660)	
108 Supplemental Retirement						2,440	-	-	-	(2,440)	
	10815103	HR	Supplemental Retirement	8220	Risk Liability	2,440				(2,440)	Increase appropriations to correct Q1 adjustment
110 GF Operating Projects						(115,523)	4,040	-	-	119,563	
	04032033-110-A	PD	Bike Patrol-CDBG Public Safety	Various Personnel Accounts		(119,563)				119,563	Moving appropriations to Fund #362 ESG CV3 Project to cover payroll actuals being moved to grant
	40200007-110-A	PD	Metal Recycling Program	6450	Miscellaneous Income		4,040			4,040	} Increase revenues and appropriations for metal/gun recycling (4,040) } reimbursement
	40200007-110-A	PD	Metal Recycling Program	8013	Equip (Non-Comp) <\$5000	4,040				(4,040)	
222 Crime Prev Asset Seizure						-	(3,000)	-	-	(3,000)	
	22240116	PD	Crime Prevention 15%	6017	Seizures - 15% Crime Pre		(3,000)			(3,000)	Decrease revenue projections based on receipts to date
223 Federal Asset Seizure						-	175,000	-	-	175,000	
	22340373	PD	Federal Seizures	6019	Seizures - Federal		175,000			175,000	Increase revenue projections based on receipts to date
224 State Asset Seizure						-	(38,340)	-	-	(38,340)	
	22440372	PD	Asset Seizure	6018	Seizures - 85% State		(38,340)			(38,340)	Decrease revenue projections based on receipts to date
246 Measure I 2010-2040 Local						(270,883)	-	-	-	270,883	
	24637599	PW&E	Traffic Engineering	8320	Capital Acquisition	(148,090)				148,090	} Decrease appropriations to reconcile General Ledger with 7,364 } Project Ledger
	24637699	PW&E	Capital Projects	Various Operating Accounts		(7,364)				7,364	
	37500027-246-A	PW&E	Citywide Centracs Expansion	8329	Other Construction	(38,910)				38,910	Project complete, return unused project funding back to FB Project complete, return unused project funding back to FB
	37600030-246-A	PW&E	Cherry Ave. and S. Highland Ave. TS	Various Operating Accounts		(76,519)				76,519	
281 Gas Tax (State)						(747,976)	-	-	-	747,976	
	28137208	PW&E	Street Lights	8020	Utilities	1,092,764				(1,092,764)	Increase appropriations to correct overbudget utilities
	37600066-281-A	PW&E	Village of Herit. Pave Rehab-South	8329	Other Construction	(1,840,740)				1,840,740	Decrease unused appropriations to fund balance
282 Solid Waste Mitigation						(12,800)	-	-	-	12,800	
	28237699	PW&E	Capital Projects	8117	Inspection	(12,800)				12,800	Decrease appropriations to reconcile General Ledger with Project Ledger

Fourth Quarter Budget Status Report - 2023/2024

City of Fontana

July 23, 2024

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
301 Grants						(1,492,425)	170,660	-	29,245	1,633,840	
	30130299	DS	Housing Grant Project	5328	CDBG Grant Reimbursement		1,704,519			1,704,519	}
	30137699	PW&E	Capital Projects	5311	Federal Grant Funds		(63,524)			(63,524)	}
	30140199	PD	PD Admin Project	5367	State Grant		128,942			128,942	}
	30140299	PD	Field Services Project	5349	Homeland Security Grant		(26,050)			(26,050)	}
	30140399	PD	Special Operations Project	5325	Police OTS Reimb		(110,047)			(110,047)	}
	30200018-301-A	DS	CalHome Program 2021	5328	CDBG Grant Reimbursement		(43,682)			(43,682)	}
	30200018-301-A	DS	CalHome Program 2021	8130	Other Professional Svcs	(43,682)				43,682	}
	30200021-301-A	DS	Homekey 2	5328	CDBG Grant Reimbursement		(1,250,894)			(1,250,894)	}
	30200021-301-A	DS	Homekey 2	Various	Operating Accounts	(1,250,894)				1,250,894	}
	30200019-301-A	DS	FHC-1 Tamarind Project	Various	Personnel Accounts	(2,479)				2,479	}
	30200019-301-A	DS	FHC-1 Tamarind Project	8130	Other Professional Svcs	2,479				(2,479)	}
	30200022-301-A	DS	LBP & Healthy Home Grant	8010	Departmental Expense	(29,245)				29,245	}
	30200022-301-A	DS	LBP & Healthy Home Grant	8790	Operating Transfer Out				29,245	(29,245)	}
	30200022-301-A	DS	LBP & Healthy Home Grant	Various	Personnel Accounts	19,980				(19,980)	}
	30200022-301-A	DS	LBP & Healthy Home Grant	8013	Equip (Non-Comp) <\$5000	(19,980)				19,980	}
	30200022-301-B	DS	LBP & Healthy Home Grant	5328	CDBG Grant Reimbursement		655			655	}
	30200022-301-B	DS	LBP & Healthy Home Grant	8119	Construction-Non-Capital	655				(655)	}
	37600003-301-A	PW&E	Fontana SRTS Gap Closure	5390	Misc Grant Reimb		(41,586)			(41,586)	}
	37600003-301-A	PW&E	Fontana SRTS Gap Closure	8329	Other Construction	(5,137)				5,137	}
	37600003-301-C	PW&E	Fontana SRTS Gap Closure	Various	Personnel Accounts	(38,122)				38,122	}
	37600003-301-C	PW&E	Fontana SRTS Gap Closure	8399	Project Personnel Offset	1,673				(1,673)	}
	37603339-301-A	PW&E	Alder-Locust-Ramona SRTS	5390	Misc Grant Reimb		(127,673)			(127,673)	}
	37603339-301-B	PW&E	Alder-Locust-Ramona SRTS	8113	Design/Architect Service	(12,174)				12,174	}
	37603339-301-C	PW&E	Alder-Locust-Ramona SRTS	8312	Land Acquisition Exp	(115,499)				115,499	}
302 ARPA - City						(2,190)	7,200	-	-	9,390	
	30236099	PW&E	Engineering Project	5311	Federal Grant Funds		7,200			7,200	}
	30237699	PW&E	Downtown Parking Structure	8118	Environmental Services	(2,190)				2,190	}
	37600036-302-A	PW&E	Septic to Sewer Conversion	8329	Other Construction	(1,500,000)				1,500,000	}
	37603361-302-A	PW&E	Cypress Storm Drain	8329	Other Construction	1,500,000				(1,500,000)	}
304 ARPA - County						-	-	-	-	-	
	37200006-304-G	PW&E	Jack Bulik Park Improvement	8133	Security Services	(130,000)				130,000	}
	37200007-304-D	PW&E	Veterans Park Improvement	8133	Security Services	130,000				(130,000)	}
321 Fed Law Enf Block Grant						-	(205,300)	-	-	(205,300)	
	32140299	PD	Field Services Project	5321	Federal Law Enforcement		(205,300)			(205,300)	}

Fourth Quarter Budget Status Report - 2023/2024

City of Fontana

July 23, 2024

Other Funds - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
362 CDBG						(188,333)	(3,098)	-	-	185,235	
	36230299	DS	Housing Project	Various	Operating Accounts	32				(32)	Increase appropriations to correct rollover shortage from FY22/23
	30200010-362-A	DS	CDBG-CV Administration	Various	Personnel Accounts	(5,370)				5,370	Decrease payroll appropriations to cover operating
	30200010-362-A	DS	CDBG-CV Administration	8130	Other Professional Svcs	5,370				(5,370)	deficiencies
	30200011-362-A	DS	CDBG Housing Admin	5328	CDBG Grant Reimbursement		(10,903)			(10,903)	Decrease revenues and appropriations to match grant
	30200011-362-A	DS	CDBG Housing Admin	Various	Personnel Accounts	(35,000)				35,000	allocation
	30200011-362-A	DS	CDBG Housing Admin	Various	Operating Accounts	(73,940)				73,940	
	30200011-362-A	DS	CDBG Housing Admin	Various	Personnel Accounts	(33,283)				33,283	Decrease payroll appropriations to cover operating
	30200011-362-A	DS	CDBG Housing Admin	8130	Other Professional Svcs	33,283				(33,283)	deficiencies
	30200012-362-A	DS	Emergency Solutions Grant	7018	Medicare-F/T	(145)				145	
	30200012-362-A	DS	Emergency Solutions Grant	8130	Other Professional Svcs	145				(145)	Move payroll budget to cover operating deficiencies
	30200015-362-A	DS	ESG-CV2	5328	CDBG Grant Reimbursement		7,805			7,805	Increase revenues for project close out
	30200015-362-A	DS	ESG-CV2	7020	Worker's Comp	(240)				240	Decrease appropriations for project close out
	30200015-362-A	DS	ESG-CV2	Various	Operating Accounts	(79,185)				79,185	
	30200020-362-A	DS	ESG CV3	Various	Personnel Accounts	100,884				(100,884)	Decrease payroll appropriations to cover operating
	30200020-362-A	DS	ESG CV3	8130	Other Professional Svcs	(100,884)				100,884	deficiencies
	30200020-362-B	DS	ESG CV3	Various	Personnel Accounts	119,563				(119,563)	Moving appropriations from Fund #110 and Bike Patrol
	30200020-362-B	DS	ESG CV3	8130	Other Professional Svcs	(119,563)				119,563	project to cover payroll actuals being moved to grant
363 HOME						(40,093)	(4,474)	-	-	35,619	
	03020004-363-A	DS	HOME-ARP TBD	Various	Personnel Accounts	3,899				(3,899)	Decrease operating appropriations to cover personnel
	03020004-363-A	DS	HOME-ARP TBD	8010	Departmental Expense	(3,899)				3,899	deficiencies
	30200017-363-A	DS	Home Program	5328	CDBG Grant Reimbursement		(4,474)			(4,474)	Decrease revenues and appropriations to match grant
	30200017-363-A	DS	Home Program	8130	Other Professional Svcs	(40,093)				40,093	allocation
	30200017-363-A	DS	Home Program	Various	Personnel Accounts	(94,227)				94,227	Decrease payroll appropriations to cover operating
	30200017-363-A	DS	Home Program	8130	Other Professional Svcs	94,227				(94,227)	deficiencies
385 After School Program						-	-	220,885	-	220,885	
	38524101	CS	FELP-After School Admin	6900	Operating Transfers In			220,885		220,885	Xfer from General Fund #101 for unreimbursed grant expenses
386 ASES ELO-P Grant						-	-	141,214	-	141,214	
	38624101	CS	ASES ELO-P Admin	6900	Operating Transfers In			141,214		141,214	Xfer from General Fund #101 for unreimbursed grant expenses
401 CFD #1 Southridge Village						350,880	-	-	-	(350,880)	
	40137202	PW&E	Parks	8329	Other Construction	350,880				(350,880)	C/O FY21/22 appropriation for County to pay for park improvements at Southridge Park
404 CFD #6-2 N Morningside						22,330	-	-	-	(22,330)	
	40437209	PW&E	Landscape Maintenance	8020	Utilities	22,330				(22,330)	Increase appropriations to correct overbudget utilities
409 CFD #9M Morningside						50,000	-	-	-	(50,000)	
	40937209	PW&E	Landscape Maintenance	8020	Utilities	50,000				(50,000)	Increase appropriations to correct overbudget utilities
410 CFD #10M Jurupa Ind						8,200	-	-	-	(8,200)	
	41037209	PW&E	Landscape Maintenance	8020	Utilities	8,200				(8,200)	Increase appropriations to correct overbudget utilities

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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
427 CFD #27M						11,610	-	11,610	-	-	
	42737209	PW&E	Landscape Maintenance	6900	Operating Transfers In			11,610		11,610	} Xfer from General Fund #101 and increase appropriations to (11,610) } correct overbudget utilities
	42737209	PW&E	Landscape Maintenance	8020	Utilities	11,610					
428 CFD #28M						40,000	-	-	-	(40,000)	
	42837209	PW&E	Landscape Maintenance	8020	Utilities	40,000				(40,000)	Increase appropriations to correct overbudget utilities
429 CFD #29M						3,300	-	-	-	(3,300)	
	42937209	PW&E	Landscape Maintenance	8020	Utilities	3,300				(3,300)	Increase appropriations to correct overbudget utilities
436 CFD #36M						22,500	-	-	-	(22,500)	
	43637209	PW&E	Landscape Maintenance	8020	Utilities	22,500				(22,500)	Increase appropriations to correct overbudget utilities
437 CFD #37 Montelago						85,000	-	-	-	(85,000)	
	43737209	PW&E	Landscape Maintenance	8020	Utilities	85,000				(85,000)	Increase appropriations to correct overbudget utilities
439 CFD #39M						2,000	-	-	-	(2,000)	
	43937209	PW&E	Landscape Maintenance	8020	Utilities	2,000				(2,000)	Increase appropriations to correct overbudget utilities
447 CFD #47M						9,000	-	-	-	(9,000)	
	44737209	PW&E	Landscape Maintenance	8020	Utilities	9,000				(9,000)	Increase appropriations to correct overbudget utilities
451 CFD #51M						30,000	-	-	-	(30,000)	
	45137209	PW&E	Landscape Maintenance	8020	Utilities	30,000				(30,000)	Increase appropriations to correct overbudget utilities
454 CFD #54M						30,000	-	-	-	(30,000)	
	45437209	PW&E	Landscape Maintenance	8020	Utilities	30,000				(30,000)	Increase appropriations to correct overbudget utilities
457 CFD #57M						8,000	-	-	-	(8,000)	
	45737209	PW&E	Landscape Maintenance	8020	Utilities	8,000				(8,000)	Increase appropriations to correct overbudget utilities
463 CFD #63M						8,000	-	-	-	(8,000)	
	46337209	PW&E	Landscape Maintenance	8020	Utilities	8,000				(8,000)	Increase appropriations to correct overbudget utilities
472 CFD #72M						6,000	-	-	-	(6,000)	
	47237209	PW&E	Landscape Maintenance	8020	Utilities	6,000				(6,000)	Increase appropriations to correct overbudget utilities
477 CFD #77M						1,500	-	-	-	(1,500)	
	47737209	PW&E	Landscape Maintenance	8020	Utilities	1,500				(1,500)	Increase appropriations to correct overbudget utilities
478 CFD #78M						24,000	-	-	-	(24,000)	
	47837209	PW&E	Landscape Maintenance	8020	Utilities	24,000				(24,000)	Increase appropriations to correct overbudget utilities
480 CFD #80 Bella Strada						30,000	-	-	-	(30,000)	
	48037209	PW&E	Landscape Maintenance	8020	Utilities	30,000				(30,000)	Increase appropriations to correct overbudget utilities
481 CFD #81M						51,800	-	-	-	(51,800)	
	48137202	PW&E	Parks	8020	Utilities	800				(800)	} Increase appropriations to correct overbudget utilities
	48137208	PW&E	Street Lights	8020	Utilities	10,000				(10,000)	
	48137209	PW&E	Landscape Maintenance	8020	Utilities	40,000				(40,000)	
	48137210	PW&E	Technical Services	8020	Utilities	1,000				(1,000)	

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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
484 CFD #84M						1,500	-	-	-	(1,500)	
	48437208	PW&E	Street Lights	8020	Utilities	1,000				(1,000)	} Increase appropriations to correct overbudget utilities
	48437209	PW&E	Landscape Maintenance	8020	Utilities	500				(500)	
487 CFD #87 El Paseo						8,000	-	-	-	(8,000)	
	48737209	PW&E	Landscape Maintenance	8020	Utilities	8,000				(8,000)	Increase appropriations to correct overbudget utilities
489 CFD #89 Belrose						7,000	-	-	-	(7,000)	
	48937209	PW&E	Landscape Maintenance	8020	Utilities	7,000				(7,000)	Increase appropriations to correct overbudget utilities
506 CFD #106 Mountainview						6,000	-	-	-	(6,000)	
	50637209	PW&E	Landscape Maintenance	8020	Utilities	6,000				(6,000)	Increase appropriations to correct overbudget utilities
601 Capital Reinvestment						178,757	-	-	-	(178,757)	
	60137699	PW&E	Capital Projects	8117	Inspection	2,840				(2,840)	Increase appropriations to correct Q1 project C/O negative requisition amount
	60137399	PW&E	Fleet & Facilities Project	8130	Other Professional Svcs	(149,083)				149,083	Decrease appropriations to correct excess rollover from FY22/23
	37300002-601-A	PW&E	Center Stage Theater Renovation	8329	Other Construction	325,000				(325,000)	Increase appropriations for overtime and rush delivery charges necessary to complete project File #21-3066, CC Approved 06/18/24
602 Capital Improvement						(33,245)	(32,170)	-	-	1,075	
	60237299	PW&E	Parks & Landscape Cap Proj	6450	Miscellaneous Income		(32,170)			(32,170)	Decrease revenues to reconcile General Ledger and Project Ledger
	60237699	PW&E	Capital Projects	8113	Design/Architect Service	(33,245)				33,245	Decrease expenditures to reconcile General Ledger and Project Ledger
622 Storm Drain						3,620,000	-	-	-	(3,620,000)	
	37603361-622-B	PW&E	Cypress Storm Drain	8329	Other Construction	3,620,000				(3,620,000)	Increase appropriations for Cypress Storm Drain project File #21-3005, CC Approved 05/28/24
630 Circulation Mitigation						(17,151)	-	-	-	17,151	
	63037699	PW&E	Capital Projects	8320	Capital Acquisition	(17,151)				17,151	Decrease appropriations to correct re-org rollover
668 CFD #90 Summit @ Rosena Ph 1						-	-	-	2	(2)	
	66837000	PW&E	CFD #90 Summit @ Rosena Ph I	8790	Operating Transfer Out				2	(2)	Correct entry from FY23-24 Q3
674 CFD #111 Monterado						340,263	7,523,787	-	-	7,183,524	
	67437001	PW&E	CFD #111 Monterado CP	Various Revenue Accounts			7,523,787			7,523,787	} Increase revenues and appropriations for bond proceeds, cost of issuance, and underwriters discount
	67437001	PW&E	CFD #111 Monterado CP	8721	Costs Of Issuance	340,263				(340,263)	
703 Sewer Replacement						(174,265)	-	-	-	174,265	
	37104332-703-A	PW&E	Valley Blvd/Kaiser Sewer	Various Operating Accounts		(174,265)				174,265	Project complete, return unused project funding back to FB
720 Stage Red						270,000	20,000	-	-	(250,000)	
	72030100	DS	Stage Red Admin	6425	Donations		20,000			20,000	} Increase revenues and appropriations for Stage Red private event donations
	72030100	DS	Stage Red Admin	8130	Other Professional Svcs	20,000				(20,000)	
	72030104	DS	Pending	8130	Other Professional Svcs	250,000				(250,000)	Increase appropriations for Stage Red operations and consultant fees