



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

Table of Contents

Report Objectives.....	3
Summary of Key Points.....	4
Significant Economic Trends.....	5
Summary of Proposed General Fund Adjustments.....	6
General Fund Revenues.....	7
General Fund Expenditures.....	8
Fund Balance Review.....	9
Organizational Changes	10
Liability Claims	11
Conclusion	12

Schedules:

General Fund – Fund Balance Reconciliation.....	13
Fund Balance – Other Funds	14
Recommended Adjustments – General Fund	20
Recommended Adjustments – Other Funds	21

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	Current Budget		Received as of 06/30/2024	Percent of Current Budget Received	Recommended		Percent of Recommended Budget Received
	Adopted Budget	Before Adjustments			Fourth Quarter Adjustments	Budget After Adjustments	
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	Current Budget		Spent as of 6/30/2024	Percent of Current Budget Spent	Recommended	Recommended	Percent of
	Adopted Budget	Before Adjustments			Fourth Quarter Adjustments	Budget After Adjustments	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

July 23, 2024

(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	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	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	10,694,317
Annual Shelter JPA	0	0	0	0	0	800,000	800,000	800,000
Operating Contingencies	0	0	0	0	0	3,000,000	3,000,000	3,000,000
Future projects and commitments	0	0	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	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

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					
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				(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				

Other Funds - Unreserved Fund Balances

July 23, 2024

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		
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					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
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					

Other Funds - Unreserved Fund Balances

July 23, 2024

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		
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							25,374
437 CFD #37 Montelago	274,729	95,690	0	(68,530)	(45,010)	256,879							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							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							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							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							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							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							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

Other Funds - Unreserved Fund Balances

July 23, 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					
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		

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		
Special Revenue Funds:													
500 CFD #100M	\$ 160,459	\$ 91,490	\$ -	\$ (26,610)	\$ (160)	\$ 225,179	\$ -	\$ 225,179					
501 CFD #101M	23,570	8,900	0	0	(3,250)	29,220							29,220
502 CFD #102M	14,745	5,520	0	0	(1,620)	18,645							18,645
503 CFD #103M Estrada	13,040	4,940	0	0	(1,350)	16,630							16,630
504 CFD #104M	27,061	15,160	0	(5,700)	(3,520)	33,001							33,001
505 CFD #105M	84,501	50,800	0	(19,620)	(26,260)	89,421							89,421
506 CFD #106M	167,706	101,300	0	(11,480)	(42,540)	214,986							208,986
507 CFD #107M	39,260	43,910	0	(7,260)	(28,910)	47,000							47,000
509 CFD #109M	351,337	392,880	0	(197,010)	(128,760)	418,447							418,447
510 CFD #510M	0	17,420	0	0	(4,870)	12,550							12,550
511 CFD #111M	0	72,470	0	(10,030)	(53,500)	8,940							8,940
512 CFD #112M	0	340,580	0	(202,850)	(137,730)	0							0
Total Special Revenue Funds	\$ 137,152,285	\$ 166,231,298	\$ 3,647,906	\$ (223,808,356)	\$ (11,272,941)	\$ 71,950,192	\$ 2,381,192	\$ 74,331,384					
Debt Service Funds:													
580 General Debt Service	\$ (2,069)	\$ 1,123,100	\$ 2,880,930	\$ (4,001,030)	\$ -	\$ 931	\$ -	\$ 931					
Total Debt Service Funds	\$ (2,069)	\$ 1,123,100	\$ 2,880,930	\$ (4,001,030)	\$ -	\$ 931	\$ -	\$ 931					
Capital Project Funds:													
601 Capital Reinvestment	\$ 20,185,139	\$ 5,133,000	\$ 22,411,142	\$ (47,535,593)	\$ -	\$ 193,688	\$ (178,757)	\$ 14,931					
602 Capital Improvements	879,057	3,508,656	9,386,360	(12,918,134)	(530,000)	325,939							327,014
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	394,465	(487,375)	(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							11,944,992
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							3,869,511
631 Fire Assessment	606,385	260,000	0	(423,922)	(279,570)	162,893							162,893
632 General Government	12,445,257	430,000	541,458	(12,679,222)	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	366,913	(466,385)	(6,440)	1,276,719							1,276,719
635 Parks Development	20,319,444	1,850,000	600,000	(9,545,343)	(8,510,330)	4,713,771							4,713,771
636 Police Capital Facilities	3,712,826	400,000	524,414	(1,050,360)	(38,880)	3,548,000							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

	Budget											Net Proposed Adjustments	Estimated Fund Balance June 30, 2024
	Unaudited Fund Balance July 1, 2023	Revenues			Transfers In		Expenditures		Transfers Out		Available		
Capital Project Funds:													
653 CFD #7 Club Estates	\$ 5,573	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,573	\$ -	\$ 5,573
654 CFD #11 Heritage West	905	0	0	0	0	0	0	0	0	0	905		905
655 CFD #12 Sierra Lakes	8,153	0	0	0	0	0	0	0	0	0	8,153		8,153
657 CFD #31 Citrus Heights North	\$2,897,531	0	0	0	0	0	0	0	0	0	2,897,531		2,897,531
658 CFD #31	7,491	0	0	0	0	0	0	0	0	0	7,491		7,491
659 CFD #70 Avellino	1,197	0	0	0	0	0	0	0	0	0	1,197		1,197
660 CFD #71 Sierra Crest	2,686	0	0	0	0	0	0	0	0	0	2,686		2,686
661 CFD #80 Bella Strada	7,663	0	0	0	0	0	0	0	0	0	7,663		7,663
663 CFD #74B Citrus/Summit	181,950	0	0	0	0	0	0	0	0	0	181,950		181,950
664 CFD #86 Etiwanda Ridge	965,640	0	0	0	0	0	0	0	0	0	965,640		965,640
665 CFD #85 The Meadows	5,829	0	0	0	0	0	0	0	0	0	5,829		5,829
666 CFD #88 Sierra Crest II	95,353	0	0	0	0	0	0	0	0	0	95,353		95,353
667 CFD #89 Belrose	88,644	0	0	0	0	0	0	0	0	0	88,644		88,644
668 CFD #90 Summit @ Rosena Ph I	11,857,846	0	0	(675,106)	0	(1,249,492)	0	0	0	0	9,933,248	(2)	9,933,246
669 CFD #95 Summit @ Rosena II	8,344,030	0	0	(287,064)	0	(2,177,756)	0	0	0	0	5,879,210		5,879,210
670 CFD #87 El Paseo	1,789,590	0	0	0	0	(1,000,000)	0	0	0	0	789,590		789,590
671 CFD #106 Mountain View	2,175,834	0	0	0	0	(2,100,000)	0	0	0	0	75,834		75,834
672 CFD #99 The Retreat	4,135,899	0	0	(8,000)	0	(800,000)	0	0	0	0	3,327,899		3,327,899
673 CFD #100 Victoria	0	5,076,251	0	(313,018)	0	(900,000)	0	0	0	0	3,863,233		3,863,233
674 CFD #111 Monterado	0	0	0	0	0	0	0	0	0	0	0	7,183,524	7,183,524
Total Capital Project Funds	\$ 152,091,975	\$ 29,078,107	\$ 34,287,308	\$ (126,952,155)	\$ (17,955,548)	\$ 70,549,687	\$ 3,402,991	\$ 73,952,678					
Enterprise Funds:													
701 Sewer Maintenance & Operations	\$ 7,732,360	\$ 28,880,000	\$ -	\$ (27,335,703)	\$ (2,266,640)	\$ 7,010,017	\$ -	\$ 7,010,017					
702 Sewer Capital Projects	1,836,622	275,000	0	(343,080)	(9,140)	1,759,402							1,759,402
703 Sewer Replacement	9,490,733	1,000,000	0	(9,236,103)	(107,170)	1,147,460	174,265	174,265					1,321,725
710 Water Utility	745,043	0	0	0	0	745,043							745,043
720 Stage Red	750,000	50,000	0	(550,000)	0	250,000	(250,000)	0					0
Total Enterprise Funds	\$ 20,554,758	\$ 30,205,000	\$ -	\$ (37,464,886)	\$ (2,382,950)	\$ 10,911,922	\$ (75,735)	\$ 10,836,187					
Internal Service Fund:													
751 FLEET OPERATIONS	\$ 15,894,400	\$ 8,181,854	\$ 2,803,440	\$ (12,682,833)	\$ (142,560)	\$ 14,054,301	\$ -	\$ 14,054,301					
Total Internal Service Funds	\$ 15,894,400	\$ 8,181,854	\$ 2,803,440	\$ (12,682,833)	\$ (142,560)	\$ 14,054,301	\$ -	\$ 14,054,301					
TOTAL ALL FUNDS	\$ 347,663,941	\$ 249,626,248	\$ 70,010,103	\$ (451,571,574)	\$ (39,168,370)	\$ 176,560,348	\$ 5,825,571	\$ 182,385,919					

Fourth Quarter Budget Status Report - 2023/2024

City of Fontana

July 23, 2024

General Fund - Recommended Adjustments

Fiscal Year 2023/2024

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
101	General Fund					(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 Lieu 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	}	Decrease appropriations and Xfer to Funds #385,386 to cover
10124147	CS	MYAC	7111	Part-Time Employees		(15,000)			15,000	}	unreimbursed grant expenses from FY22-23
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	}	Increase revenues and appropriations for Homelessness Care Center
10130103	DS	Cannabis Business	Various	Operating Accounts		270,000			(270,000)	}	File #21-3068, CC Approved 06/18/24
10137202	PW&E	Parks	8020	Utilities		(11,610)			11,610	}	Decrease appropriations and Xfer to Fund #427 for overbudget utilities
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	}	Decrease appropriations and transfer to Fund #103 for overbudget
10137209	PW&E	Landscape Maintenance	8020	Utilities		(74,500)			74,500	}	utilities
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

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
103 Facility Maintenance											
10337317	PW&E	Facilities Maintenance	6900	Operating Transfers In				207,660		207,660	
10337317	PW&E	Facilities Maintenance	8020	Utilities		207,660				(207,660)	} Xfer from GF #101 and increase appropriations to correct overbudget utilities
108 Supplemental Retirement											
10815103	HR	Supplemental Retirement	8220	Risk Liability		2,440				(2,440)	
110 GF Operating Projects											
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	
40200007-110-A	PD	Metal Recycling Program	8013	Equip (Non-Comp) <\$5000		4,040				(4,040)	} Increase revenues and appropriations for metal/gun recycling reimbursement
222 Crime Prev Asset Seizure											
22240116	PD	Crime Prevention 15%	6017	Seizures - 15% Crime Pre			(3,000)			(3,000)	
223 Federal Asset Seizure											
22340373	PD	Federal Seizures	6019	Seizures - Federal			175,000			175,000	
224 State Asset Seizure											
22440372	PD	Asset Seizure	6018	Seizures - 85% State			(38,340)			(38,340)	
246 Measure I 2010-2040 Local											
24637599	PW&E	Traffic Engineering	8320	Capital Acquisition		(148,090)				148,090	
24637699	PW&E	Capital Projects		Various Operating Accounts		(7,364)				7,364	} Decrease appropriations to reconcile General Ledger with Project Ledger
37500027-246-A	PW&E	Citywide Centracs Expansion	8329	Other Construction		(38,910)				38,910	
37600030-246-A	PW&E	Cherry Ave. and S. Highland Ave. TS		Various Operating Accounts		(76,519)				76,519	Project complete, return unused project funding back to FB
281 Gas Tax (State)											
28137208	PW&E	Street Lights	8020	Utilities		1,092,764				(1,092,764)	
37600066-281-A	PW&E	Village of Herit. Pav. Rehab-South	8329	Other Construction		(1,840,740)				1,840,740	Decrease appropriations to correct overbudget utilities
282 Solid Waste Mitigation											
28237699	PW&E	Capital Projects	8117	Inspection		(12,800)				12,800	
											Decrease appropriations to reconcile General Ledger with Project Ledger

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 } (63,524) }	
30137699	PW&E	Capital Projects	5311	Federal Grant Funds		(63,524)				(63,524) }	Adjust revenues to reconcile General Ledger with Project
30140199	PD	PD Admin Project	5367	State Grant		128,942				128,942 } (26,050) }	Ledger
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) }	Decrease revenues and appropriations for expired grant
30200018-301-A	DS	CalHome Program 2021	8130	Other Professional Svcs		(43,682)				43,682 } (43,682) }	funding
30200021-301-A	DS	Homekey 2	5328	CDBG Grant Reimbursement		(1,250,894)				(1,250,894) }	Decrease revenues and appropriations to clear unused
30200021-301-A	DS	Homekey 2	Various	Operating Accounts		(1,250,894)				1,250,894 } (1,250,894) }	budget
30200019-301-A	DS	FHC-1 Tamarind Project	Various	Personnel Accounts		(2,479)				2,479 } (2,479) }	Decrease payroll appropriations to cover operating
30200019-301-A	DS	FHC-1 Tamarind Project	8130	Other Professional Svcs		2,479				(2,479) }	deficiencies
30200022-301-A	DS	LBP & Healthy Home Grant	8010	Departmental Expense		(29,245)				29,245 } (29,245) }	Decrease appropriations and Xfer to General Fund for LEAD
30200022-301-A	DS	LBP & Healthy Home Grant	8790	Operating Transfer Out				29,245		(29,245) }	grant allocation Journals
30200022-301-A	DS	LBP & Healthy Home Grant	Various	Personnel Accounts		19,980				(19,980) }	Decrease operating appropriations to cover personnel
30200022-301-A	DS	LBP & Healthy Home Grant	8013	Equip (Non-Comp) <\$5000		(19,980)				19,980 } (19,980) }	deficiencies
30200022-301-B	DS	LBP & Healthy Home Grant	5328	CDBG Grant Reimbursement			655			655 } (655) }	Increase revenues and appropriations to match grant
30200022-301-B	DS	LBP & Healthy Home Grant	8119	Construction-Non-Capital		655				(655) }	allocation
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 } (5,137) }	Decrease revenues and appropriations for Fontana School
37600003-301-C	PW&E	Fontana SRTS Gap Closure	Various	Personnel Accounts		(38,122)				38,122 } (38,122) }	Gap ineligible reimbursements
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) }	Decrease revenues and appropriations for Alder-Locust-
37603339-301-B	PW&E	Alder-Locust-Ramona SRTS	8113	Design/Architect Service		(12,174)				12,174 } (12,174) }	Ramona SRTS ineligible reimbursements
37603339-301-C	PW&E	Alder-Locust-Ramona SRTS	8312	Land Acquisition Exp		(115,499)				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	Increase revenues to reconcile General Ledger with Project
30237699	PW&E	Downtown Parking Structure	8118	Environmental Services		(2,190)				2,190	Decrease appropriations to reconcile General Ledger with Project
37600036-302-A	PW&E	Septic to Sewer Conversion	8329	Other Construction		(1,500,000)				1,500,000 } (1,500,000) }	Move appropriations from Septic to Sewer to Cypress Storm
37603361-302-A	PW&E	Cypress Storm Drain	8329	Other Construction		1,500,000				(1,500,000) }	Drain project File #21-3005, CC Approved 05/28/24
304 ARPA - County						-	-	-	-	-	
37200006-304-G	PW&E	Jack Bulik Park Improvement	8133	Security Services		(130,000)				130,000 } (130,000) }	Move appropriations per amended SB County ARPA contract
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)	Decrease revenues to correct excess rollover from FY22/23

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	Move payroll budget to cover operating deficiencies	
30200012-362-A	DS	Emergency Solutions Grant	8130 Other Professional Svcs		145				(145)		
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	

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
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	
42737209	PW&E Landscape Maintenance	8020	Utilities			11,610				(11,610) } correct overbudget utilities	
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) }	
48137208	PW&E Street Lights	8020	Utilities			10,000				(10,000) }	
48137209	PW&E Landscape Maintenance	8020	Utilities			40,000				(40,000) }	Increase appropriations to correct overbudget utilities
48137210	PW&E Technical Services	8020	Utilities			1,000				(1,000) }	

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
484 CFD #84M						1,500	-	-	-	(1,500)	
48437208	PW&E Street Lights	8020	Utilities			1,000				(1,000) }	
48437209	PW&E Landscape Maintenance	8020	Utilities			500				(500) }	Increase appropriations to correct overbudget utilities
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, (340,263) } cost of issuance, and underwriters discount
67437001	PW&E CFD #111 Monterado CP	8721	Costs Of Issuance			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
72030100	DS Stage Red Admin	8130	Other Professional Svcs			20,000				(20,000)	} event donations
72030104	DS Pending	8130	Other Professional Svcs			250,000				(250,000)	Increase appropriations for Stage Red operations and consultant fees