



City of Fontana

Third Quarter Budget Status Report Fiscal Year 2022/2023

Quick Look Indicators	Third Quarter*	See Page
Revenues	↑	8
Expenditures	↑	9
Fund Balance	↑	10

**Compared to same period prior fiscal year*

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Report Objectives

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

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

Summary of Key Points –

General Fund Revenues. The percent of current budget received as of March 31, 2023, is 70.26%; the percent of recommended budget received as of March 31, 2023, is 70.23% (see page 8). When adjusted for collection anomalies, the percent is 80.46%. The following adjustments are recommended for a net increase of \$70,250:

- Decrease to Interest and Rental revenue of \$65,000
- Decrease to From Other Agencies revenue of \$10,000
- Increase to Reimbursables revenue of \$145,250

General Fund Expenditures. The percent of current budget spent as of March 31, 2023, is 66.46%; the percent of recommended budget spent as of March 31, 2023, is 65.63% (see page 9). The following adjustments are recommended for a net increase of \$1,648,930:

- New requests of \$1,648,930

This report recommends funding for the following project funding:

○ \$5,075,000	Various Capital Reinvestment Projects (Capital Reinvestment Fund #601)
○ \$5,000,000	Downtown Parking Structure (Capital Reinvestment Fund #601)
○ \$1,500,000	Center Stage Project Design Changes (Capital Reinvestment Fund #601)
○ \$458,260	Storm Drain, Sewer Improvement (Storm Drain Fund #622)
○ \$203,700	Sierra: Foothill-Baseline Arterial Project (Measure I Reimb 2010-2040 Fund #245)
○ \$142,212	City Hall Renovation Project (Circulation Mitigation Fund #630)

Significant Economic Trends

Nationally:

- According to the Bureau of Economic Analysis, the United States' economy continues to shrink in Q1 2023 (Q3 FY22/23) primarily reflects a downturn in private inventory investment and a slowdown in nonresidential fixed investments. These movements were partially offset by an acceleration of consumer spending, an upturn in exports, and a smaller decrease in residential fixed investment.
- The health of the U.S. labor market appears to be improving as The Bureau of Labor Statistics (BLS) reported that the nation's unemployment rate for March 2023 dropped to 3.5% and the number of unemployed people dropped to 5.8 million. Data from the BLS show that the U.S. unemployment rate is lower in 49 states compared to 2022 averages.

The State of California:

- According to a study conducted by UCLA, the California economy will grow faster than the national economy. California has a strong construction sector, a sufficient rainy-day fund at the state government's disposal, and an increasing depend for defense goods, labor-saving equipment, and software. Economists forecast that there will be 92,000 net new housing units to be permitted in 2023 and will grow to 152,000 permits in 2025.
- California's recovery in total jobs as well as its unemployment rate continue to lag the nation. According to the U.S. Bureau of Labor Statistics and the California Employment Development Department, as of March 2023 the golden state has an unemployment rate of 4.4% or 860 thousand people. California is listed in the top 10% of highest unemployment in the country. The state is facing a labor shortage as employers struggle to hire qualified candidates.

The City of Fontana:

- Fiscal Year 2021/22 ended with 832 single family dwelling permits being issued. For the first three quarters of 2022/23, 565 permits have been issued compared to 614 for the same period last year.
- Third quarter 2022/23 sales tax receipts were 6% higher than the same quarter one year ago.
- The Local Agency Investment Fund (LAIF) is currently paying 2.831% (daily rate) on City investments as of March 31, 223, up from 0.365% for the same time last year. The 2-year treasury benchmark rate as of March 31, 2023 is 4.06% up from 2.28% last year.

Summary of Proposed General Fund Adjustments

	Fund Balance Impact	
	Revenues	Expenditures
<u>Adjust revenue estimates to reflect Third Quarter collections:</u>		
Decrease to Interest and Rental revenue		(65,000)
Decrease to From Other Agency revenue		(10,000)
Decrease to Reimbursables revenue		(37,000)
		(112,000)
<u>New requests:</u>		
City Administration	BB&K legal invoice expenses	830,635
City Administration	Communications and Marketing Agreement File #21-2012	64,000
City Administration	Mid-Year budget adjustment correction	(66,500)
City Administration	Mid-Year budget adjustment correction (2021 Ford unit)	(3,660)
City Clerk	Furniture Expense for Main Office	17,625
Development Services	Downtown Fontana branding consulting services	40,000
Public Works	Pothole repair asphalt materials	30,000
Public Works	Concrete repairs at Jack Bulik Skate Park	41,500
Public Works	Replacement of tile restroom roof at Circle Park	29,170
Public Works	Replace wooden trellis posts in Art Depot Vineyard	2,590
Public Works	Concrete sidewalk repairs at North Tamarind Park	22,050
Public Works	Installation of flooring for Parks Division crew chief office	2,770
Public Works	Replace Baseline & Cherry Ave landscape median turf	400,000
Police Department	Office equipment for Supervising Property Control Clerk	2,750
Police Department	Drug/narcotic testing services	15,000
Police Department	Rollover FY21/22 Encumbrance contract MS22PD22	14,340
Police Department	Increase appropriation to cover helicopter exp not ARPA approved	24,410
		1,466,680

Summary of Proposed General Fund Adjustments

(continued)

		Fund Balance Impact
		Revenues Expenditures
Offsetting adjustments:		
City Administration	Move Sr. Admin Secretary to Admin Services	(105,510)
Administrative Services	Move Sr. Admin Secretary from City Admin	105,510
Engineering	Traffic Signals developer, insurance claim reimbursement	118,430
Engineering	Developer reimbursed Traffic Signal	118,430
Police Department	Auto Club Speedway event overtime expenses	63,820
Police Department	Reimbursement for O/T related to Auto Club Speedway event	63,820
		182,250 182,250
	Net adjustments	70,250 1,648,930
Transfers:		
	Xfer to Capital Reinvestment Fund #601 - various projects	2,406,000
	Xfer to Capital Reinvestment Fund #601 - Center Stage Project	1,500,000
	Xfer to Village of Heritage Fund #396 - Wooden pergolas	39,900
	Xfer to Facility Maintenance Fund #103 - PW remodels	50,000
Reserves:	Unappropriated Fund Balance	(5,574,580)
		70,250 70,250

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

Third Quarter Budget Status Report – 2022/2023

General Fund Revenues

Revenues continue to be monitored on a monthly basis. A net General Fund revenue increase of \$70,250 is recommended as part of the Third Quarter Budget Report. See page 23 for details of the revenue adjustments.

Revenue Source	Adopted Budget	Current Budget Before Adjustments	Received as of 3/31/2023	Percent of Current Budget Received	Recommended Third Quarter Budget Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Received
Sales Tax	\$48,206,100	\$55,656,480	\$44,536,028	80.02%		\$55,656,480	80.02%
Property Tax	32,745,000	33,545,000	19,626,971	58.51%		33,545,000	58.51%
Interest and Rentals	3,785,850	4,250,850	665,171	15.65%	(65,000)	4,185,850	15.89%
Franchises	7,100,000	8,515,270	5,868,240	68.91%		8,515,270	68.91%
Business Related	7,062,200	8,066,230	6,461,196	80.10%		8,066,230	80.10%
Development Related	10,682,200	14,287,220	8,502,127	59.51%		14,287,220	59.51%
Recreation	3,966,690	4,010,490	2,486,783	62.01%		4,010,490	62.01%
Motor Vehicle in-Lieu	1,000,000	1,000,000	218,134	21.81%		1,000,000	21.81%
Miscellaneous Revenues	2,912,870	2,934,550	3,972,415	135.37%		2,934,550	135.37%
Reimbursables	1,543,550	1,704,259	1,675,484	98.31%	145,250	1,849,509	90.59%
From Other Agencies	4,356,050	4,364,740	3,185,980	72.99%	(10,000)	4,354,740	73.16%
Total General Fund	\$123,360,510	\$138,335,089	\$97,198,529	70.26%	\$70,250	\$138,405,339	70.23%

NOTE: Property Tax in-lieu of VLF collections are lagging due to the State's "Triple Flip" 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 share of Franchise revenues are received annually in the month of April. When adjusted for these anomalies, the percent of recommended budget received is 80.46%.

Third Quarter Budget Status Report – 2022/2023

General Fund Expenditures

General Fund expenditures for third quarter are on track and within budget. Staff recommends a net increase in appropriations of \$1,648,930. See page 23 for details of the expenditure adjustments.

Department	Adopted Budget	Current Budget Before Adjustments	Spent as of 3/31/2023	Percent of Current Budget Spent	Recommended Third Quarter Budget Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
City Administration	\$3,889,790	\$4,571,792	\$3,282,855	71.81%	\$718,965	\$5,290,757	62.05%
Human Resources	1,191,030	1,841,423	829,066	45.02%	\$0	1,841,423	45.02%
Administrative Services	328,700	488,893	273,609	55.97%	\$105,510	594,403	46.03%
Office of the City Clerk	818,490	986,653	537,631	54.49%	\$17,625	1,004,278	53.53%
Community Services	14,933,760	14,991,379	8,974,180	59.86%	\$0	14,991,379	59.86%
Innovation & Technology	3,873,710	4,671,571	2,884,561	61.75%	\$0	4,671,571	61.75%
Finance	3,120,890	4,632,849	2,614,357	56.43%	\$0	4,632,849	56.43%
Development Services	812,590	1,240,625	783,627	63.16%	\$40,000	1,280,625	61.19%
Building and Safety	2,134,980	3,112,462	2,111,183	67.83%	\$0	3,112,462	67.83%
Planning	2,511,990	3,081,965	2,009,321	65.20%	\$0	3,081,965	65.20%
Engineering	3,731,200	5,136,564	3,211,298	62.52%	\$118,430	5,254,994	61.11%
Public Works	7,386,950	8,395,985	5,129,213	61.09%	\$528,080	8,924,065	57.48%
Police	68,883,630	76,572,886	53,580,466	69.97%	\$120,320	76,693,206	69.86%
Total General Fund	\$113,617,710	\$129,725,046	\$86,221,368	66.46%	\$1,648,930	\$131,373,976	65.63%

NOTE: The above amounts do not include project funding.

Fund Balance Review

The City Council has established an Undesignated General Fund Balance goal of **15%** of adopted recurring annual appropriations. The Third Quarter Report recommendations maintain this balance. The City's Undesignated General Fund Balance represents the available resources to provide funding for future contingencies such as earthquakes, economic fluctuations, major infrastructure repairs and investment in capital for improved productivity and efficiencies.

The Third Quarter Budget Report recommends the following:

- \$5,574,580 Decrease to Unappropriated Fund Balance Reserve

Fund Balance Reserves After Adjustments

<i>15% Contingency Reserve</i>	\$22,941,910
<i>Economic Uncertainty Reserve</i>	9,469,586
<i>PERS Rate Stability Reserve</i>	9,828,469
<i>Expenditure Control Budgeting</i>	0
<i>Unappropriated Fund Balance</i>	226,483
<i>Total</i>	\$42,466,448

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 or deducted from the department's target numbers.

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

Write off of Doubtful Accounts

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

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

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

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

<i>Account Title</i>	<i>Account #</i>	<i>Amount</i>
Prohibited Call Fines	101-1305	\$67,352
Returned Checks	101-1307	6,409
Illegal Firework	101-1306	64,990
Fire Permits	101-1306	25,803
Miscellaneous	101-1306	26,201
Miscellaneous	101-1306	83,599
		\$274,355

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. One claim was settled during the Third Quarter of Fiscal Year 2022/2023:

<i>Claim Number</i>	<i>Description</i>	<i>Amount</i>
1906462	Personal Injury	\$34,000
		\$34,000

American Rescue Plan Act (ARPA) Expenditure Plan

CITY OF FONTANA AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN AS OF MARCH 31, 2023			
Approved Projects by Federal Use Category	Amount	Expended	Available
Public Health & Economic Response	20,417,627	4,057,011	16,360,616
Fontana Forward Grant Program	300,000	189,339	110,661
Homelessness Prevention Resources and Care Center	8,000,000	100	7,999,900
Leveraged Project: Support Government Employment (hiring above the	4,950,281	1,651,401	3,298,880
Metrolink Station Security Cameras	60,000	60,000	-
Park Improvements	4,079,892	105,160	3,974,732
Vaccine Bonus	527,454	489,398	38,056
Ventilation Upgrade for City Facilities	2,500,000	1,561,613	938,387
Revenue Loss	10,000,000	170,048	9,829,952
Parking Structure	10,000,000	170,048	9,829,952
Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)	250,000	12,047	237,953
Administrative Costs	250,000	12,047	237,953
Water, Sewer, and Broadband Infrastructure	17,790,000	4,228,518	13,561,482
Cypress Storm Drain Project	5,840,000	-	5,840,000
Data Security & Threat Detection	250,000	157,927	92,073
Endpoint Detection & Response Solution	75,000	154,806	(79,806)
Fiber to City facilities	2,000,000	7,041	1,992,959
Network Detection & Response Solution	75,000	-	75,000
New Leveraged Project: Accela	3,600,000	2,596,119	1,003,881
New Leveraged Project: Fontana 311	3,150,000	921,265	2,228,735
Septic to Sewer	2,000,000	-	2,000,000
Sewer and Storm Drain Infrastructure Masterplan	375,130	180,903	194,227
Update Master Infrastructure Plans	424,870	210,457	214,413
Premium Pay	1,799,486	965,510	833,976
Part-Time Employee Retention	250,000	77,609	172,391
Public Safety Premium Pay	1,549,486	887,901	661,585
Total	50,257,113	9,433,134	40,823,979

Conclusion

The City Council has provided fiscal policy direction that has laid the foundation for the 2022/2023 Operating Budget's conservative approach to revenues and expenditures. **The recommended budget changes included in the Third Quarter Budget Report continue to adhere to City Council Policy.**

As stated by the City Council's Vision Statement, the City of Fontana is a dynamic, thriving community, 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.

City of Fontana
General Fund - Fund Balance Reconciliation
 Five-Year Summary

	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited Actuals	2021-22 Estimated Actuals	2022/23			
					Adopted Budget	Adjusted Budget	Proposed Adjustments	Proposed Budget
Revenues	\$115,286,615	\$114,334,026	\$128,044,517	\$132,382,258	\$123,360,510	\$138,335,089	\$70,250	\$138,405,339
Expenditures	97,069,126	101,318,229	100,324,532	111,341,793	113,617,710	129,725,047	1,648,930	131,373,977
Revenues over (under) expenditures	18,217,489	13,015,797	27,719,985	21,040,465	9,742,800	8,610,042	(1,578,680)	7,031,362
Other sources & uses:								
Operating transfers in	11,903,826	11,199,568	10,455,858	12,073,139	11,613,510	11,613,510	0	11,613,510
Operating transfers out	(22,332,286)	(24,459,727)	(27,553,964)	(26,313,909)	(20,818,310)	(22,190,430)	(3,995,900)	(26,186,330)
Total other sources & uses	(10,428,460)	(13,260,159)	(17,098,107)	(14,240,770)	(9,204,800)	(10,576,920)	(3,995,900)	(14,572,820)
Revenues & other sources over (under) expenditures and other uses	7,789,029	(244,362)	10,621,878	6,799,695	538,000	(1,966,878)	(5,574,580)	(7,541,458)
Fund balance, beginning of year	32,116,136	39,272,847	38,692,079	43,584,090	33,716,101	50,383,784	0	50,383,784
Projected expenditure savings from current year						0	0	0
GASB 31 adjustment	(632,318)	(336,406)	41,009					
Eliminate RDA receivables								
Prior period adjustment								
Fund balance, end of year	\$39,272,847	\$38,692,079	\$49,354,966	\$50,383,785	\$34,254,101	\$48,416,906	(\$5,574,580)	\$42,842,326
FUND BALANCE								
Reserved								
Inventories	\$330,543	\$327,065	\$253,532	\$375,878	\$327,065	\$375,878		\$375,878
Jr. Lien Bonds	2,500,000	2,500,000	2,500,000	0	2,500,000	0		0
Total reserved	2,830,543	2,827,065	2,753,532	375,878	2,827,065	375,878	0	375,878
Unreserved								
Economic Uncertainty	6,919,867	8,500,057	8,514,643	9,469,586	8,514,643	9,469,586		9,469,586
Designated for ECB	1,578,985	0	0	0	0	0		0
PERS	4,588,085	6,038,085	5,869,393	9,828,469	5,869,393	9,828,469		9,828,469
Future projects and commitments					0	0		0
Unappropriated	8,685,367	6,029,872	16,333,398	14,204,852	0	5,801,063	(5,574,580)	226,483
	\$24,602,847	\$23,395,079	\$33,470,966	\$33,878,785	\$17,211,101	\$25,474,996	(\$5,574,580)	\$19,900,416
Contingencies	\$14,670,000	\$15,297,000	\$15,884,000	\$16,505,000	\$17,043,000	\$22,941,910		\$22,941,910

City of Fontana
Unreserved Fund Balance
 FY 2022/2023

	Unaudited Fund Balance July 1, 2022	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Other General Funds:								
102	City Technology	\$775,360	\$0	\$4,710,770	(\$4,723,809)	\$0	\$762,321	\$191,035
103	Facility Maintenance	222,747	0	7,550,170	(7,765,401)	0	7,516	8,940
104	Office of Emergency Services	1,062,474	151,415	0	(188,805)	0	1,025,084	
105	KFON	1,646,164	250,000	0	(254,540)	0	1,641,624	
106	Self Insurance	9,626,636	6,179,780	0	(8,353,730)	0	7,452,686	(410,000)
107	Retirees Medical Benefits	23,549,549	220,000	2,500,000	(2,500,000)	0	23,769,549	
108	Supplemental Retirement	1,615	0	32,000	(32,000)	0	1,615	
110	General Fund Operating Projects	477,535	0	1,500,440	(1,424,090)	0	553,885	
115	Lease-Fire	0	2,406,545	0	0	0	2,406,545	
125	Storm Water Compliance	457,269	221,700	0	(175,230)	0	503,739	(50,000)
Total Other General Funds		\$37,819,349	\$9,429,440	\$16,293,380	(\$25,417,605)	\$0	\$38,124,564	(\$260,025)
Special Revenue Funds:								
201	Muni Svcs Fiscal Impact Fee	\$21,722,427	\$1,484,000	\$0	\$0	(\$859,000)	\$22,347,427	
222	Crime Prev Asset Seizure	65,109	19,750	0	(38,100)	0	46,759	
223	Federal Asset Seizure	2,480,202	6,076,000	0	(3,366,202)	(228,150)	4,961,850	(334,383)
224	State Asset Seizure	549,373	80,600	0	(57,200)	0	572,773	
225	PD Traffic Safety	2,499,920	399,500	0	(322,501)	(194,100)	2,382,819	(36,500)
226	Opioid Settlement	0	126,198	0	(126,198)	0	0	0
241	Air Quality Mgmt District	298,518	310,500	0	(404,360)	(16,420)	188,238	
242	Measure I - TCR	0	0	0	0	0	0	0
243	Traffic Safety	38,991	45,350	0	(49,020)	0	35,321	
244	Prop 1B	134,678	1,200	0	0	0	135,878	
245	Measure I Reimb 2010-2040	88,678	3,157,350	0	(3,153,680)	0	92,348	0
246	Measure I Local 2010-2040	4,387,270	5,204,800	0	(9,467,881)	(99,900)	24,289	45,912
281	Gas Tax (State)	1,977,183	6,222,760	0	(3,854,373)	(815,430)	3,530,140	
282	Solid Waste Mitigation	1,931,495	3,029,400	0	(3,633,233)	(578,080)	749,582	
283	Road Maintenance & Rehab	31,297	4,887,580	0	(4,876,780)	0	42,097	
301	Grants	252,822	8,506,957	0	(8,759,779)	0	0	0
302	ARPA 2021	4,237,271	0	0	(3,570,767)	0	666,504	(666,504)
303	TDA/Article 3	(6,387)	0	0	6,388	0	1	1
321	Fed Law Enf Block Grant	58,126	208,330	0	(196,570)	0	69,886	
322	State COPS AB 3229	805,396	600,673	0	(643,454)	0	762,615	(21,510)

City of Fontana
Unreserved Fund Balance
 FY 2022/2023

	Unaudited Fund Balance July 1, 2022	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Special Revenue Funds:								
362	CDBG	1,867,536	3,869,134	0	(3,679,021)	(91,800)	1,965,849	(776,969) 1,188,880
363	Home Program	792,884	796,303	0	(765,575)	0	823,612	70,000 893,612
365	Down Pymt Assistance Prgm	\$11,301	\$0	\$0	\$0	\$0	11,301	\$11,301
385	After School Program	82,621	6,031,255	0	(5,678,105)	(329,560)	106,211	106,211
386	ASES ELO-P Grant	(201,758)	4,495,120	0	(4,293,362)	0	0	0
387	ASES ELO-P TK Grant	0	453,690	0	(453,690)	0	0	0
395	LMD #1 City Wide	1,816,545	\$925,700	\$0	(\$1,148,348)	(\$142,390)	1,451,507	1,451,507
396	LMD #2 Village of Heritage	(31,801)	2,772,000	510,300	(3,290,227)	(314,360)	(354,088)	0 (354,088)
397	LMD #3 Empire Center	248,564	64,150	0	(68,586)	(4,490)	239,638	239,638
398	LMD #3 Hunter's Ridge	2,492,472	820,900	118,090	(1,028,961)	(97,100)	2,305,401	2,305,401
399	LLMD #3 Hunter's Ridge	33,733	34,350	0	(32,000)	(2,860)	33,223	33,223
401	CFD #1 Southridge Village	6,319,384	5,567,400	0	(5,145,580)	(2,089,560)	4,651,644	(661,500) 3,990,144
403	CFD #6-3A Bellgrove II	435,960	231,000	0	(166,123)	(35,550)	465,287	465,287
404	CFD #6-2 N Morningside	314,115	92,350	0	(74,728)	(7,240)	324,497	324,497
405	CFD #6-1 Stratham	565,812	189,800	0	(149,442)	(102,950)	503,220	503,220
406	CFD #6 The Landings	2,955,846	349,200	98,610	(513,359)	(51,310)	2,838,987	2,838,987
407	CFD #7 Country Club Estates	340,604	115,450	12,000	(161,975)	(14,790)	291,289	291,289
408	CFD #8 Presley	795,289	80,700	97,200	(265,406)	(22,240)	685,543	685,543
409	CFD #9M Morningside	246,881	165,700	0	(149,078)	(101,170)	162,333	162,333
410	CFD #10M Jurupa Industrial	264,746	39,900	0	(36,153)	(3,470)	265,023	265,023
412	CFD #12 Sierra Lakes	1,333,344	902,200	144,700	(1,118,924)	(121,790)	1,139,530	1,139,530
413	CFD #13M Summit Heights	907,997	439,300	92,930	(795,547)	(75,070)	569,610	569,610
414	CFD #14M Sycamore Hills	168,354	477,020	0	(307,913)	(204,340)	133,121	133,121
415	CFD #15M Silver Ridge	308,238	278,600	0	(154,433)	(194,380)	238,025	238,025
416	CFD #16M Ventana Pointe	130,313	44,400	0	(45,190)	(27,070)	102,453	102,453
418	CFD #18M Badiola Homes	42,587	7,150	0	(2,950)	(3,900)	42,887	42,887
420	CFD #20M	108,579	33,400	0	(36,072)	(17,850)	88,057	88,057
421	CFD #21M	219,953	40,900	0	(16,106)	(19,930)	224,817	224,817
423	CFD #23M	39,762	7,900	0	(1,931)	(10,210)	35,521	35,521
424	CFD#24M	178,233	46,000	0	(22,766)	(25,520)	175,947	175,947
425	CFD #25M	301,506	84,100	0	(45,588)	(47,970)	292,048	292,048
427	CFD #27M	20,236	83,500	0	(60,807)	(4,180)	38,749	38,749
428	CFD #28M	538,788	149,300	0	(78,348)	(98,810)	510,930	510,930
429	CFD #29M	36,814	23,600	0	(24,785)	(17,430)	18,199	18,199

City of Fontana
Unreserved Fund Balance
 FY 2022/2023

	Unaudited Fund Balance July 1, 2022	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Special Revenue Funds:								
430	CFD #30M	777,727	240,900	0	(144,113)	(144,540)	729,974	729,974
431	CFD #31 Citrus Heights North	568,753	299,800	0	(232,094)	(168,260)	468,199	468,199
432	CFD #32M	\$93,845	\$18,600	\$0	(\$5,250)	(\$13,600)	\$93,595	\$93,595
433	CFD #33M Empire Lighting	136,361	42,100	0	(40,831)	(2,140)	135,490	135,490
434	CFD #34 Empire Detention Basin	237,261	22,900	0	(11,839)	(1,020)	247,302	247,302
435	CFD #35M	1,376,436	512,700	0	(703,581)	(157,360)	1,028,195	1,028,195
436	CFD #36M	56,479	22,600	0	(9,253)	(17,410)	52,416	52,416
437	CFD #37 Montelago	280,163	89,700	0	(63,154)	(46,050)	260,659	260,659
438	CFD #38M	800,987	182,150	0	(91,734)	(106,020)	785,383	785,383
439	CFD #39M	50,155	21,900	0	(11,366)	(15,030)	45,659	45,659
440	CFD #40M	65,106	10,900	0	(1,150)	(7,400)	67,456	67,456
441	CFD #41M	117,033	16,000	0	(12,559)	(7,110)	113,364	113,364
442	CFD #42M	254,335	45,950	0	(70,774)	(5,510)	224,001	224,001
444	CFD #44M	30,494	9,200	0	(6,632)	(5,310)	27,752	27,752
445	CFD #45M	360,496	102,600	0	(74,057)	(49,300)	339,739	339,739
446	CFD #46M	288,421	50,800	0	(35,681)	(20,630)	282,910	282,910
447	CFD #47M	15,132	11,600	0	(9,800)	(5,420)	11,512	11,512
448	CFD #48M	406,572	77,200	0	(57,527)	(28,180)	398,065	398,065
449	CFD #49M	32,971	13,050	0	(12,455)	(5,420)	28,146	28,146
450	CFD #50M	90,290	35,850	0	(15,734)	(27,430)	82,976	82,976
451	CFD #51M	148,262	66,700	0	(55,970)	(33,690)	125,302	125,302
453	CFD #53M	67,652	9,350	0	(4,220)	(4,400)	68,382	68,382
454	CFD #54M	65,361	24,800	0	(15,645)	(11,830)	62,686	62,686
455	CFD #55M	51,336	7,400	0	(6,764)	(2,600)	49,372	49,372
456	CFD #56M	112,485	27,000	0	(400)	(23,600)	115,485	115,485
457	CFD #57M	63,010	14,600	0	(11,189)	(5,620)	60,801	60,801
458	CFD #58M	15,388	4,500	0	(1,491)	(3,800)	14,597	14,597
459	CFD #59M	5,987	2,400	0	(600)	0	7,787	7,787
460	CFD #60M	81,047	13,200	0	(13,912)	(5,010)	75,325	75,325
461	CFD #61M	357,248	56,600	0	(23,367)	(31,240)	359,241	359,241
462	CFD #62M	38,422	5,900	0	(2,810)	0	41,512	41,512
463	CFD #63M	498,551	57,750	0	(25,716)	(8,410)	522,175	522,175
464	CFD #64M	64,315	5,400	0	0	0	69,715	69,715
465	CFD #65M	180,041	21,400	0	(7,263)	(9,820)	184,358	184,358

City of Fontana
Unreserved Fund Balance
 FY 2022/2023

	Unaudited Fund Balance July 1, 2022	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Special Revenue Funds:								
467	CFD #67M	\$179,538	\$43,700	\$0	(\$22,497)	(\$21,530)	\$179,211	\$179,211
468	CFD #68M	125,525	25,100	0	(16,392)	(11,110)	123,123	123,123
469	CFD #69M	613,313	169,700	0	(82,217)	(94,140)	606,656	606,656
470	CFD #70M Avellino	231,365	79,200	0	(65,953)	(36,140)	208,472	208,472
471	CFD #71M Sierra Crest	362,886	120,400	0	(105,784)	(40,860)	336,642	(8,070) 328,572
472	CFD #72M	31,539	11,000	0	(6,054)	(5,710)	30,775	30,775
473	CFD #73M	256,726	67,400	0	(31,199)	(33,730)	259,197	259,197
474	CFD #74M	386,283	85,900	0	(34,875)	(510)	436,798	436,798
475	CFD #75M	52,003	14,450	0	(9,135)	(7,800)	49,518	49,518
476	CFD #76M	90,275	34,000	0	(30,356)	(13,860)	80,059	80,059
477	CFD #77M	46,059	12,400	0	(6,755)	(6,010)	45,694	45,694
478	CFD #78M	194,859	70,400	0	(16,712)	(1,020)	247,527	247,527
479	CFD #79M	130,823	21,700	0	(300)	0	152,223	152,223
480	CFD #80M	429,538	215,300	0	(109,599)	(110,270)	424,969	424,969
481	CFD #81M	101,521	110,400	0	(61,899)	(51,530)	98,492	(8,130) 90,362
482	CFD #82M	110,706	27,200	0	0	0	137,906	137,906
483	CFD #83M	158,057	62,050	0	(32,309)	(26,100)	161,698	161,698
484	CFD #84M	34,749	19,250	0	(10,262)	(8,710)	35,027	35,027
485	CFD #85 THE MEADOWS	708,173	419,600	0	(289,280)	(93,500)	744,993	744,993
486	CFD #86 ETIWANDA RIDGE	179,888	63,800	0	(57,477)	(27,560)	158,651	158,651
487	CFD #87 El Paseo	139,236	73,000	0	(13,860)	0	198,376	198,376
488	CFD #88 SIERRA CREST II	208,763	113,400	0	(54,568)	(38,000)	229,595	229,595
489	CFD #89 BELROSE	167,659	60,400	0	(19,816)	0	208,243	208,243
490	CFD #90 SUMMIT @ ROSENA PH I	956,798	351,800	0	(168,662)	(10,000)	1,129,936	1,129,936
491	CFD #91M	19,537	6,900	0	0	0	26,437	26,437
492	CFD #92M	48,818	16,500	0	0	0	65,318	65,318
493	CFD #93M	32,431	11,000	0	0	0	43,431	43,431
494	CFD #94M	6,155	2,000	0	0	0	8,155	8,155
495	CFD #95 SUMMIT @ ROSENA PH II	405,096	160,600	0	(163,099)	(10,000)	392,597	392,597
496	CFD #96M Tr. 19957	21,637	0	0	0	0	21,637	21,637
497	CFD #97M	15,292	5,100	0	0	0	20,392	20,392
498	CFD #98M	11,708	6,000	0	0	0	17,708	17,708
499	CFD #99M	0	0	0	0	0	0	0

City of Fontana
Unreserved Fund Balance
 FY 2022/2023

	Unaudited Fund Balance July 1, 2022	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Special Revenue Funds:								
500	CFD #100M	\$78,458	0	0	(32,960)	0	45,498	45,498
501	CFD #101M	15,366	7,800	0	0	0	23,166	23,166
502	CFD #102M	9,756	5,000	0	0	0	14,756	14,756
503	CFD #103M Estrada	8,578	0	0	0	0	8,578	8,578
504	CFD #104M	13,575	0	0	0	0	13,575	13,575
505	CFD #105M	40,648	0	0	(11,560)	0	29,088	29,088
506	CFD #106M	84,290	0	0	(40,635)	0	43,655	43,655
507	CFD #107M	0	39,911	0	(3,500)	0	36,411	36,411
509	CFD #109M	0	357,160	0	(73,200)	0	283,960	283,960
511	CFD #111M	0	0	0	0	0	0	0
512	CFD #112M	0	0	0	0	0	0	0
Total Special Revenue Funds		\$79,733,556	\$75,105,441	\$1,073,830	(\$75,674,636)	(\$8,691,620)	\$71,546,572	(\$2,397,655)
Debt Service Funds:								
580	General Debt Service	\$2	\$1,082,510	\$2,946,440	(\$4,028,950)	\$0	\$2	\$2
Total Debt Service Funds		\$2	\$1,082,510	\$2,946,440	(\$4,028,950)	\$0	\$2	\$0
Capital Project Funds:								
601	Capital Reinvestment	\$331,652	\$5,049,000	\$2,400,000	(\$2,400,075)	(\$137,000)	\$5,243,577	(\$3,220,600)
602	Capital Improvements	8,077,985	79,000	0	(7,796,000)	(360,980)	5	0
603	Future Capital Projects	6,923,780	180,000	0	75,778	(462,470)	6,717,088	6,717,088
620	San Sevaine Flood Control	1,403,655	737,500	0	(126,580)	(13,670)	2,000,905	2,000,905
621	Upper Etiwanda Flood Control	45,558	400	0	0	0	45,958	45,958
622	Storm Drain	14,755,158	3,387,500	0	(652,924)	(125,460)	17,364,274	(458,260)
623	Sewer Expansion	16,252,254	2,620,000	0	(2,255,000)	(120,000)	16,497,254	16,497,254
630	Circulation Mitigation	22,744,402	7,364,500	0	(1,855,430)	(185,130)	28,068,342	(341,232)
631	Fire Assessment	242,405	276,300	0	0	(322,890)	195,815	195,815
632	General Government	10,964,240	834,000	0	0	0	11,798,240	(120,000)
633	Landscape Medians	1,308,032	689,800	0	(1,851,460)	(47,840)	98,532	98,532
634	Library Capital Improvement	966,910	403,500	0	0	0	1,370,410	1,370,410
635	Parks Development	16,229,365	2,107,000	0	(6,861,352)	(223,690)	11,251,323	11,251,323
636	Police Capital Facilities	2,849,574	673,500	0	(357,210)	(175,870)	2,989,994	506,000
637	Underground Utilities	290,434	67,200	0	0	0	357,634	357,634
650	CFD #2 Village of Heritage	0	0	0	0	0	0	0
651	CFD #3 Hunter's Ridge	0	0	0	0	0	0	0

City of Fontana
Unreserved Fund Balance
 FY 2022/2023

	Unaudited Fund Balance July 1, 2022	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Capital Project Funds:								
653	CFD #7 Club Estates	5,573	0	0	0	5,573		5,573
654	CFD #11 Heritage West	905	0	0	0	905		905
655	CFD #12 Sierra Lakes	8,153	0	0	0	8,153		8,153
657	CFD #31 Citrus Heights North	\$2,898,024	100	0	0	2,898,124		2,898,124
658	CFD #37 Montelago	7,333	0	0	0	7,333		7,333
659	CFD #70 Avellino	1,176	0	0	0	1,176		1,176
660	CFD #71 Sierra Crest	2,619	0	0	0	2,619		2,619
661	CFD #80 Bella Strada	7,024	0	0	0	7,024		7,024
662	CFD #81 Gabriella	12	0	0	0	12		12
663	CFD #74B Citrus/Summit	181,914	0	0	0	181,914		181,914
664	CFD #86 Etiwanda Ridge	921,108	0	0	0	921,108		921,108
665	CFD #85 The Meadows	5,764	0	0	0	5,764		5,764
666	CFD #88 Sierra Crest II	6,585	0	0	0	6,585		6,585
667	CFD #89 Belrose	39,001	0	0	0	39,001		39,001
668	CFD #90 Summit @ Rosena Ph I	12,240,364	0	0	0	12,240,364		12,240,364
669	CFD #95 Summit @ Rosena II	8,414,612	0	0	0	8,414,612		8,414,612
670	CFD #87 El Paseo	1,626,406	0	0	0	1,626,406		1,626,406
Total Capital Project Funds		\$129,751,977	\$24,469,300	\$2,400,000	(\$24,080,253)	(\$2,175,000)	\$130,366,024	(\$3,634,092)
Enterprise Funds:								
701	Sewer Maintenance & Operations	\$6,500,751	\$23,786,500	\$0	(\$22,716,404)	(\$2,836,110)	\$4,734,737	(\$1,882,880)
702	Sewer Capital Projects	1,405,144	238,500	502,240	(255,050)	(9,280)	1,881,554	1,881,554
703	Sewer Replacement	4,253,440	1,118,000	0	(2,101,110)	(933,230)	2,337,100	2,337,100
710	Water Utility	686,839	4,700	0	0	0	691,539	691,539
Total Enterprise Funds		\$12,846,174	\$25,147,700	\$502,240	(\$25,072,564)	(\$3,778,620)	\$9,644,930	(\$1,882,880)
Internal Service Fund:								
751	FLEET OPERATIONS	\$12,095,672	\$8,505,020	\$2,006,270	(\$12,331,223)	\$0	\$10,275,739	\$0
TOTAL ALL FUNDS		\$272,246,730	\$143,739,411	\$25,222,160	(\$166,605,231)	(\$14,645,240)	\$259,957,831	(\$8,174,651)
(12,288,899)								
Total Transfers Including General Fund								
<u><u>\$36,835,670</u></u>								
<u><u>(\$36,835,670)</u></u>								

City of Fontana
Recommended Adjustments
FY 2022/2023

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
101 General Fund					1,648,930	70,250	0	3,995,900	(5,574,580)	
Revenue adjustments:										
10110500	CA	Economic Development	6332	Misc Rents/Leases		(65,000)			(65,000) }	Correct Mid-Year budget adjustment, revenues need to be
10110500	CA	Economic Development	6480	Miscellaneous Reimb		(37,000)			(37,000) }	posted to the Capital Reinvestment Fund #601
10110500	CA	Economic Development	6834	Contribution from FCF		(10,000)			(10,000) }	Correct Mid-Year budget adjustment
Offsetting adjustments:										
10110100	CA	Elected Officials		Various Personnel Accounts	(105,510)				105,510) }	Xfer Sr. Admin Secretary from City Admin to Admin Svc
10120000	AS	Admin Services Admin		Various Personnel Accounts	105,510				(105,510) }	
10136005	ENG	Traffic/Streets	6481	Reimb - General Liability		27,530			27,530) }	Traffic Signals developer, insurance claim
10136005	ENG	Traffic/Streets	6473	Reimb Exp - Engineering		90,900			90,900) }	reimbursement
10136005	ENG	Traffic/Streets	8329	Other Construction	118,430				(118,430) }	
10140231	PD	Patrol Units	7113	Overtime	63,820				(63,820) }	
10140231	PD	Patrol Units	6475	Reimb Exp - Police		5,860			5,860) }	Auto Club Speedway event overtime expenses
10140231	PD	Patrol Units	6483	Reimb Exp - Personnel		57,960			57,960) }	
New requests (one-time):										
10110300	CA	City Attorney	8110	Legal Services	830,635				(830,635)	To cover legal invoice expenses thru year-end
										Communications and Marketing Agreement File #21-2012
10110400	CA	Marketing & Communications	8115	Consultant Services	64,000				(64,000)	
10110500	CA	Economic Development	8020	Utilities	(32,000)				32,000) }	Correct Mid-Year budget adjustment, revenues need to be
10110500	CA	Economic Development	8030	Equipment Maintenance	(34,500)				34,500) }	posted to the Capital Reinvestment Fund #601
10110500	CA	Economic Development	8210	Vehicle Maintenance	(3,660)				3,660)	Xfer to Economic Development Fund #297 (2021 Ford)
10122000	CC	Records and Elections	8010	Departmental Expense	17,625				(17,625)	Furniture Expense for Main Office
10130000	DS	Development Svc Admin	8130	Other Professional Svcs	40,000				(40,000)	Downtown Fontana branding consulting services
10136000	ENG	Engineering Administration	8790	Operating Transfer Out			1,500,000	(1,500,000)	Xfer to Center Stage Project Fund #601	
										Xfer from GF 101 to Capital Investment Fund #601 proj.
10138104	PW	Street Maintenance	8790	Operating Transfer Out			2,406,000	(2,406,000)		
10138107	PW	Roadside Maintenance	8010	Departmental Expense	30,000				(30,000)	Pothole repair asphalt materials
10138202	PW	Parks	8130	Other Professional Svcs	41,500				(41,500)	Concrete repairs at Jack Bulik Skate Park
10138202	PW	Parks	8130	Other Professional Svcs	29,170				(29,170)	Replacement of tile restroom roof at Circle Park
10138202	PW	Parks	8130	Other Professional Svcs	2,590				(2,590)	Replace wooden trellis posts in Art Depot Vineyard
10138202	PW	Parks	8130	Other Professional Svcs	22,050				(22,050)	Concrete sidewalk repairs at North Tamarind Park
10138202	PW	Parks	8130	Other Professional Svcs	2,770				(2,770)	Installation of flooring for Parks Division crew chief office
10138209	PW	Landscape Maintenance	8130	Other Professional Svcs	400,000				(400,000)	Replace Baseline & Cherry Ave landscape median turf
10138209	PW	Landscape Maintenance	8790	Operating Transfer Out		39,900			(39,900)	Xfer to Fund #396 Hunters Ridge Wooden Pegolas
10138301	PW	Environmental	8790	Operating Transfer Out			50,000	(50,000)	Xfer to Fund #103 PW remodels	
10140106	PD	Property Unit	8010	Departmental Expense	250				(250) }	Office equipment for Supervising Property Control
10140106	PD	Property Unit	8013	Equip (Non-Comp) <\$5000	2,500				(2,500) }	Clerk
10140231	PD	Patrol Units	8130	Other Professional Svcs	15,000				(15,000)	Drug/narcotic testing services
10140233	PD	Air Support	8130	Other Professional Svcs	14,340				(14,340)	Rollover encumbrances from FY 21-22 contract
10140233	PD	Air Support	8329	Other Construction	24,410				(24,410)	MS22PD22
										Helecopter Expenses originally approved for ARPA

City of Fontana
Recommended Adjustments
FY 2022/2023

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
102 City Technology										
10226101	IT	Information Systems	8018	Conference & Meetings	3,700				(3,700) }	
10226101	IT	Information Systems	8031	Computer Hardware Maint	11,200				(11,200) }	
10226101	IT	Information Systems	8032	Outsourced Svcs (HW/SW)	31,000				(31,000) }	Close Council Chamber Remodel Project and re- appropriate to operating accounts to carry out reminder of fiscal year. Balance of \$191K should go back to fund balance
10226101	IT	Information Systems	8035	Software Maint	15,400				(15,400) }	
10226101	IT	Information Systems	8053	Cloud/Hosted	8,000				(8,000) }	
26100001-102-A	IT	Recreation Manage. System Replace	8130	Other Professional Svcs	189,665				(189,665) }	
26101024-102-A	IT	Council Chambers Modernization	8315	Computer Hardware >\$5000	(450,000)				450,000) }	
10226101	IT	Information Systems	8790	Operating Transfer Out			3,150,000		(3,150,000) }	
26101023-102-A	IT	Sales Force 311 System	8053	Cloud/Hosted	(5,000)				5,000)	Swap Fund 601,102 to 302 for Downtown Parking Structure
26101023-102-A	IT	Sales Force 311 System	8130	Other Professional Svcs	(3,145,000)				3,145,000)	
103 Facility Maintenance										
10338317	PW	PW Facilities Repair	6900	Operating Transfers In		50,000			50,000	Xfer from GF 101 to fund PW remodels
10338317	PW	PW Facilities Repair	8130	Other Professional Svcs	8,060				(8,060) }	Veteran's Park Clubhouse renovation
10338317	PW	PW Facilities Repair	8130	Other professional services	33,000				(33,000) }	Office reconfiguration and front counter remodel
106 Self Insurance										
10615001	HR	Workers' Compensation	8026	Settlement Claim	50,000				(50,000) }	Additional funding to cover Worker's Comp settlement claims and legal fees thru year-end
10615001	HR	Workers' Compensation	8110	Legal Services	40,000				(40,000) }	
10615200	HR	Risk Liability	8026	Settlement Claim	20,000				(20,000) }	
10615200	HR	Risk Liability	8110	Legal Services	70,000				(70,000) }	Additional funding to cover claims and legal services thru year-end
10615200	HR	Risk Liability	8130	Other Professional Svcs	230,000				(230,000) }	
125 Storm Water Compliance										
12536001	PL	Plan Check Engineering	8130	Other Professional Svcs	50,000				(50,000) }	NEPA Study: Courtplace stormwater diversion
223 Federal Asset Seizure										
22340368	PD	NARC - Federal Seizure	8030	Equipment Maintenance	9,500				(9,500) }	Radio repair that runs with geo-locator (triggerfish)
22340368	PD	NARC - Federal Seizure	8030	Equipment Maintenance	20,100				(20,100) }	Geo cellular locator use tax balance
22340373	PD	Federal Seizures	8013	Equip (Non-Comp) <\$5000	55,000				(55,000) }	Purchase and replace outdated rifles
22340373	PD	Federal Seizures	8013	Equip (Non-Comp) <\$5000	45,000				(45,000) }	
22340373	PD	Federal Seizures	8130	Other Professional Svcs	(83,217)				83,217	Trade-in and replace outdated Glock duty pistols Correct Q2 budget adjustment entered in error
22340373	PD	Federal Seizures	8319	Vehicles	223,000				(223,000) }	Replace five (5) undercover vehicles
22340373	PD	Federal Seizures	8319	Vehicles	15,000				(15,000) }	Purchase large animal transport trailer
22340373	PD	Federal Seizures	8790	Operating Transfer Out			50,000		(50,000) }	Xfer to Fleet Fund #751 for vehicles
225 PD Traffic Safety										
22540362	PD	PD Traffic Safety	8790	Operating transfers out			36,500		(36,500) }	Xfer to Fleet Fund #751 to replace vehicle #0275R
226 Opioid										
22640300	PD	Opioid Settlement	6496	Stlmt-Manufacturer		73,012			73,012)	Opioid settlement award as approved by CC on
22640330	PD	#N/A	8130	Other Professional Svcs		73,012			(73,012)	12/14/21, item #21-1065

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
241 Air Quality Mgmt District					0	0	0	0	0	
36000003-241-A	ENG	Fontana SRTS Gap Closure	8329	Other Construction	120,000				(120,000) } Defund Central City Park Sidewalk project and	
36000037-241-A	ENG	Central City Park Sidewalk		Various personnel accounts	(41,740)				41,740 } reappropriate it to the Fontana SRTS Gap Closure	
36000037-241-A	ENG	Central City Park Sidewalk Improve	8329	Other Construction	(78,260)				78,260 } project	
245 Measure I 2010-2040 Reimb					624,680	624,680	0	0	0	
36000039-245-A	ENG	Citrus Ave Widening at SR -210	5348	Measure I 2010-2040		420,980			420,980 } Swap funding source Fund 246 to Funds 245/630	
36000039-245-A	ENG	Citrus Ave Widening at SR -210	8329	Other Construction	420,980				(420,980) }	
36003333-245-A	ENG	Foothill: Hemlock-Almeria Arterial	5348	Measure I 2010-2040		203,700			203,700 } Addtl funding due to Increased scope of engineering	
36003333-245-A	ENG	Foothill: Hemlock-Almeria Arterial	8329	Other Construction	203,700				(203,700) } services	
246 Measure I 2010-2040 Local					(45,912)	0	0	0	45,912	
36000003-246-A	ENG	Fontana SRTS Gap Closure	8329	Other Construction	1,634,088				(1,634,088) }	
36000030-246-A	ENG	Cherry Ave. and S. Highland Ave. TS	8329	Other Construction	140,000				(140,000) }	
36000044-246-A	ENG	Arrow Blvd TS & Intersect Mod	8329	Other Construction	(1,000,000)				1,000,000 } Defund low priority project to offset costs in other Fund	
36000049-246-A	ENG	Heritage RRFBs		Various personnel accounts	(13,718)				246 requests 13,718 }	
36000049-246-A	ENG	Heritage RRFBs	8329	Other Construction	(186,282)				186,282 }	
36000039-246-A	ENG	Citrus Ave Widening at SR -210	8329	Other Construction	(620,000)				620,000 } Swap funding source Fund 246 to Funds 245/630	
302 ARPA					666,504	0	0	0	(666,504)	
3022800	FN	ARPA 2021	7010	Full-Time Employees	(1,094,615)				1,094,615 }	
3022800	FN	ARPA 2021	8329	Other Construction	(2,127,470)				2,127,470 }	
30226101	IT	Information Systems	8317	Maintenance Equipment	(6,411)				6,411 } Adjust budget as per the 3/31/23 expenditure plan	
30238114	PW	Sewer Maintenance	8130	Other Professional Svcs	(155,000)				155,000 } approved by City Council	
10500001-302-A	CA	Small Business Loan / Grant Program	8028	City Programs	(2,700,000)				2,700,000 }	
26101022-302-A	IT	Permit System	7113	Overtime	20,000				(20,000) }	
26101022-302-A	IT	Permit System	8130	Other Professional Svcs	3,580,000				(3,580,000) } Swap Fund 601,102 to 302 for Downtown Parking	
26101023-302-A	IT	Sales Force 311 System	8053	Cloud/Hosted	5,000				(5,000) } Structure	
26101023-302-A	IT	Sales Force 311 System	8130	Other Professional Svcs	3,145,000				(3,145,000) }	
322 State COPS AB 3229					21,510	0	0	0	(21,510)	
32240233	PD	Air Support	8130	Other Professional Svcs	21,510				(21,510) } Rollover encumbrances from FY 21-22 contract	
									MS22PD22	

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
362 CDBG					(3,478)	(780,447)	0	0	(776,969)	
04032033-362-A	PD	Bike Patrol-CDBG Public Safety	5328	CDBG Grant Reimbursement		(20,000)			(20,000)	Reduce Revenue to Match Met HUD Allocation
30200010-362-A	DS	CDBG-CV Administration	5328	CDBG Grant Reimbursement		(66,859)			(66,859) }	
30200010-362-A	DS	CDBG-CV Administration		Various personnel accounts	78,000				(78,000) }	Payroll Clean Up from CDBG-CV (30200010)
30200010-362-A	DS	CDBG-CV Administration	8130	Other Professional Svcs	(78,000)				78,000 }	
30200011-362-A	DS	CDBG Housing Admin		Various personnel accounts	(75,000)				75,000 }	Payroll Clean Up from CDBG Housing Admin
30200011-362-A	DS	CDBG Housing Admin	8130	Other Professional Svcs	75,000				(75,000) }	(30200011)
30200012-362-A	DS	Emergency Solutions Grant	7015	PERS Retirement-F/T	(677)				677 }	Reduce Expenditures to Match ESG HUD Allocation
30200012-362-A	DS	Emergency Solutions Grant	8130	Other Professional Svcs	(2,800)				2,800 }	
30200013-362-A	DS	CDBG-CV Housing Assistance	5328	CDBG Grant Reimbursement		(351,996)			(351,996) }	Reduce Revenue to Match Met HUD Allocation
30200014-362-A	DS	ESG-CV1		Various personnel accounts	66,200				(66,200) }	Payroll Clean Up from ESG-CV2 (30200014)
30200015-362-A	DS	ESG-CV2	5328	CDBG Grant Reimbursement		(341,592)			(341,592) }	
30200015-362-A	DS	ESG-CV2	8130	Other Professional Svcs	(60,400)				60,400 }	Reduce revenues and expenditures to match ESG-CV
30200015-362-A	DS	ESG-CV2	8119	Construction-Non-Capital	(5,800)				5,800 }	HUD Allocation
363 Home Program					0	70,000	0	0	70,000	
03020004-363-A	DS	HOME-ARP TBD		Various personnel accounts	36,500				(36,500) }	Payroll Clean Up from HOME-ARP - reduce
03020004-363-A	DS	HOME-ARP TBD	8310	Land	(36,500)				36,500 }	expenditures to match HUD allocation
30200017-363-A	DS	Home Program		Various personnel accounts	(30,000)				30,000 }	
30200017-363-A	DS	Home Program	8130	Other Professional Svcs	30,000				(30,000) }	Payroll Clean up to HOME-ARP Project - Increase
30200017-363-A	DS	Home Program	5328	CDBG Grant Reimbursement		70,000			70,000 }	revenues to match HUD allocation
396 LMD #2 Village of Heritage					39,900	0	39,900	0	0	
39638209	PW	Landscape Maintenance	6900	Operating Transfers In			39,900		39,900	Xfer in from GF 101 to Fund 396 Pegolas
39638209	PW	Landscape Maintenance	8130	Other Professional Svcs	39,900				(39,900)	Hunters Ridge wooden pergolas at Chery & Beech
401 CFD #1 Southridge Village					661,500	0	0	0	(661,500)	
40138202	PW	Parks	8130	Other Professional Svcs	41,500				(41,500)	Concrete trash cans to be placed in 6 parks
40138202	PW	Parks	8130	Other Professional Svcs	100,000				(100,000)	Roof repairs to the Village Park Gazebo
40138209	PW	Landscape Maintenance	8130	Other Professional Svcs	20,000				(20,000)	Biologist services for conservation easement
40138209	PW	Landscape Maintenance	8130	Other Professional Svcs	500,000				(500,000)	Landscape renovation and improvements in CFD #1
471 CFD #71M Sierra Crest					8,070	0	0	0	(8,070)	
47138202	PW	Parks	8130	Other Professional Svcs	8,070				(8,070)	Replace playground shade cover at Condor Park
481 CFD #81M					8,130	0	0	0	(8,130)	
48138202	PW	Parks	8130	Other Professional Svcs	8,130				(8,130)	Replace playground shade cover at Gabriella Park

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
601 Capital Reinvestment										
60110500	CA	Econ Development Project	6332	Misc Rents/Leases		65,000			65,000 }	
60110500	CA	Econ Development Project	6480	Miscellaneous Reimb		37,000			37,000 }	Correct Mid-Year budget adjustment, revenues need to
60110500	CA	Econ Development Project	8020	Utilities	32,000				(32,000) }	be posted to the Capital Reinvestment Fund #601
60110500	CA	Econ Development Project	8030	Equipment Maintenance	34,500				(34,500) }	
60120004	AS	Housing & Bus Dev Proj	8130	Other Professional Svcs	6,100				(6,100) }	Auto Center Monument maintenance activities
60130000	DS	Special Projects	8310	Land	1,825,000				(1,825,000) }	Appropriate additional funding for the purchase of 8470 Nuevo Ave property as approved by CC 2/28/23, File #21-2026
36000021-601-A	ENG	PD Fence on Seville Ave.	8013	Equip (Non-Comp) <\$5000	50,000				(50,000) }	
36000021-601-A	ENG	PD Fence on Seville Ave.	8130	Other Professional Svcs	2,894				(2,894) }	
36000021-601-A	ENG	PD Fence on Seville Ave.	8011	Advertising	2,231				(2,231) }	
36000021-601-A	ENG	PD Fence on Seville Ave.	8112	Engineering Services	1,440				(1,440) }	Swap the project funding source from Fund 636 to
36000021-601-A	ENG	PD Fence on Seville Ave.	8113	Design/Architect Service	55,282				(55,282) }	Funds 601
36000021-601-A	ENG	PD Fence on Seville Ave.	8118	Environmental Services	50				(50) }	
36000021-601-A	ENG	PD Fence on Seville Ave.	8330	Construction Contracts	358,275				(358,275) }	
36000021-601-A	ENG	PD Fence on Seville Ave.	8331	Construction Contingency	35,828				(35,828) }	
60138350	PW	Fleet & Facilities C/P	6900	Operating Transfers In			3,150,000		3,150,000 }	
26101022-601-A	IT	Permit System	7113	Overtime	(20,000)				20,000 }	Downtown Parking Structure
26101022-601-A	IT	Permit System	8130	Other Professional Svcs	(3,580,000)				3,580,000 }	
36000035-601-A	ENG	Downtown Parking Structure	8329	Other Construction	5,000,000				(5,000,000) }	
60138104	PW	Street Maintenance	6900	Operating Transfers In			2,406,000		2,406,000 }	Xfer from GF #101 to Fund #601 projects
36000020-601-A	ENG	Jurupa Ave. Landscape Median	8329	Other Construction	2,100,000				(2,100,000) }	Jurupa Ave. Landscape between Calabash & Hemlock
36000060-601-A	ENG	Public Arts Building	8329	Other Construction	25,000				(25,000) }	Public Arts Building concept drawing
36000061-601-A	ENG	Southridge Pave Rehab (Grid 53)	8329	Other Construction	2,450,000				(2,450,000) }	Rehabilitate AC pavement in Grid 53
36000062-601-A	ENG	Spring St Improvement		Various personnel accounts	13,718				(13,718) }	Reconstruct Spring St. cul-de-sac
36000062-601-A	ENG	Spring St Improvement	8329	Other Construction	486,282				(486,282) }	
60120105	AS	Special Project Admin	6900	Operating Transfers In			1,500,000		1,500,000 }	Xfer from GF #101 for Center Stage project design
38300002-601-A	PW	Center Stage Theater Renovation	8329	Other Construction	1,500,000				(1,500,000) }	changes
602 Capital Improvements										
60230000	DS	Special Projects	6450	Miscellaneous Income	20,000				20,000 }	
60230000	DS	Special Projects	8030	Equipment Maintenance	20,000				(20,000) }	Air filters for South Fontana residents
622 Storm Drain										
36000063-622-A	ENG	Courtplace	8329	Other Construction	458,260	0	0	0	(458,260) }	Storm drain & sewer improvements near the Courplace
630 Circulation Mitigation										
36000003-630-A	ENG	Fontana SRTS Gap Closure	8329	Other Construction	45,912				(45,912) }	Engineer Estimate, City Furnish Signal Equipment, and employee expenses
36000039-630-A	ENG	Citrus Ave Widening at SR-210	8329	Other Construction	199,020				(199,020) }	Swap funding source Fund 246 to Funds 245/630
36003333-630-A	ENG	Foothill: Hemlock-Almeria Arterial	8329	Other Construction	96,300				(96,300) }	Addtl funding due to Increased scope of engineering services

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
632 General Government					120,000	0	0	0	(120,000)	
63230001	DS	Special Projects	8130	Other Professional Svcs	120,000				(120,000)	Public Works Yard gate improvements
636 Police Capital Facilities					(506,000)	0	0	0	506,000	
36000021-636-A	ENG	PD Fence on Seville Ave.		Various expense accounts	(506,000)				506,000	Swap funding source from Fund 636 to Fund 601
701 Sewer Maintenance & Operations					1,500,000	0	0	382,880	(1,882,880)	
70138114	PW	Sewer Maintenance	8790	Operating Transfer Out			382,880		(382,880)	Xfer to purchase Vactor combination truck as approved by CC 3/28/23 Item CC-H
70138311	PW	Sewer Treatment	8130	Other Professional Svcs	1,500,000				(1,500,000)	IEUA Sewer/Wastewater Extra Territorial fee increases
751 Fleet Operations					469,380	0	469,380	0	0	
75138306	PW	Fleet Replacement	6900	Operating Transfers In		382,880			382,880	Xfer from Fund #701 to purchase Vactor truck
75138306	PW	Fleet Replacement	6900	Operating Transfers In		36,500			36,500	Xfer from Fund #225 to replace vehicle (0275R)
75138306	PW	Fleet Replacement	6900	Operating Transfers In		50,000			50,000	Xfer from Federal Seizure Fund #223 for vehicles
75138306	PW	Fleet Replacement	8319	Vehicles	382,880				(382,880)	Purchase Vactor combination truck
75138306	PW	Fleet Replacement	8319	Vehicles	36,500				(36,500)	Replace commercial vehicle (0275R)
75138306	PW	Fleet Replacement	8319	Vehicles	50,000				(50,000)	Replace five (5) undercover vehicles
<i>Total operating transfers</i>					<u>7,615,280</u>	<u>3,619,380</u>				