



# City of Fontana

## *Fourth Quarter Budget Status Report* *Fiscal Year 2022/2023*

Quick Look Indicators	Fourth 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 Fourth 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 budget changes to address known budget deficiencies which will materially impact fund balance.

*Fourth Quarter Budget Status Report – 2022/2023*

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## *Summary of Key Points –*

**General Fund Revenues.** The percent of current budget received as of June 30, 2023, is 102.83%; the percent of recommended budget received as of June 30, 2023, is 102.72% (see page 8). When adjusted for collection anomalies, the percent is 117.67%. The following adjustments are recommended for a net increase of \$153,610:

- Increase to Miscellaneous Revenues revenue \$153,610

**General Fund Expenditures.** The percent of current budget spent as of June 30, 2023, is 82.27%; the percent of recommended budget spent as of June 30, 2023, is 84.15% (see page 9). The following adjustments are recommended for a net decrease of \$2,931,440:

- Offsetting Adjustments increase of \$7,580
- New requests decrease of \$2,939,020

Transactions in funds, other than the General Fund, reflect budget cleanup.

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## *Significant Economic Trends*

### **Nationally:**

- According to the Bureau of Economic Analysis (BEA), the United States' economy increased as real GDP rose an average of 2.0 across all 50 states and the District of Columbia. This increase was in 14 of the 23 industry groups including agriculture, forestry, fishing, and hunting. Finance and insurance decreased in all 50 states and the District of Columbia.
- The health of the U.S. labor market appears to average as The Bureau of Labor Statistics (BLS) reported that the nation's unemployment rate for May 2023 rose to 3.7% and the number of unemployed people rose to 6.1 million. Job gains occurred in professional and business services, government, health care, construction, transportation and warehousing, and social assistance.

### **The State of California:**

- According to a report by ABC7, California revenues slowed as inflation soared and the stock market struggled this year. Additionally, California is more vulnerable to changes in the economy than other states do due most of its revenue from taxes paid by the wealthy. Some have criticized the current California budget plan as being unsustainable.
- 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 May 2023 the golden state has an unemployment rate of 4.5% or 883 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. At the end of June 2023, 876 permits have been issued compared to 830 for the same period last year.
- Fourth quarter 2022/23 sales tax receipts were 2% lower than the same quarter one year ago.
- The Local Agency Investment Fund (LAIF) is currently paying 3.26% (daily rate) on City investments as of June 30, 2023, up from 0.75% for the same time last year. The 2-year treasury benchmark rate as of June 30, 2023 is 4.87% up from 2.92% last year.

## Summary of Proposed General Fund Adjustments

		Fund Balance Impact	
		Revenues	Expenditures
<b><u>Adjust revenue estimates to reflect Fourth Quarter collections:</u></b>			
Increase to Miscellaneous Revenues revenue		146,030	
		146,030	
<b><u>Offsetting adjustments:</u></b>			
Development Services	Commercial Cannabis Business Applications	241,103	
Planning	Commercial Cannabis Business Applications	(241,103)	
Development Services	Commercial Cannabis Business Applications		77,550
Building & Safety	Commercial Cannabis Business Applications		(77,550)
Police Department	Metal Recycling to Offset Equipment Maintenance & Trainings	7,580	
Police Department	Metal Recycling to Offset Equipment Maintenance & Trainings		7,580
		7,580	7,580

## Summary of Proposed General Fund Adjustments (continued)

		<b>Fund Balance Impact</b>	
		Revenues	Expenditures
<b><u>New Requests (One-Time)</u></b>			
City Administration	Decrease GF to Reflect Fund #302 ARPA Budget		(42,960)
Human Resources	Decrease GF to Reflect Fund #302 ARPA Budget		(86,140)
Finance	Decrease GF to Reflect Fund #302 ARPA Budget		(275,630)
Development Services	Decrease GF to Reflect Fund #302 ARPA Budget		(37,830)
Building & Safety	Decrease GF to Reflect Fund #302 ARPA Budget		(197,940)
Engineering	Decrease GF to Reflect Fund #302 ARPA Budget		(180,920)
Police Department	Decrease GF to Reflect Fund #302 ARPA Budget		(2,177,600)
Planning	Additional legal services funds through June 30, 2023		60,000
			(2,939,020)
		<b>Net adjustments</b>	<b>153,610 (2,931,440)</b>
Reserves:	Unappropriated Fund Balance		3,085,050
		<b>153,610</b>	<b>153,610</b>

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.

*Fourth 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 \$153,610 is recommended as part of the Fourth Quarter Budget Report. See page 22 for details of the revenue adjustments.

<i>Revenue Source</i>	<i>Adopted Budget</i>	<i>Current Budget Before Adjustments</i>	<i>Received as of 6/30/2023</i>	<i>Percent of Current Budget Received</i>	<i>Recommended Fourth-Quarter Budget Adjustments</i>	<i>Recommended Budget After Adjustments</i>	<i>Percent of Recommended Budget Received</i>
Sales Tax	\$48,206,100	\$55,656,480	\$58,157,794	104.49%		\$55,656,480	104.49%
Property Tax	32,745,000	33,545,000	36,821,908	109.77%		33,545,000	109.77%
Interest and Rentals	3,785,850	4,185,850	3,375,617	80.64%		4,185,850	80.64%
Franchises	7,100,000	8,515,270	10,386,576	121.98%		8,515,270	121.98%
Business Related	7,062,200	8,066,230	9,236,119	114.50%		8,066,230	114.50%
Development Related	10,682,200	14,287,220	11,260,242	78.81%		14,287,220	78.81%
Recreation	3,966,690	4,010,490	3,407,413	84.96%		4,010,490	84.96%
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	3,188,242	108.65%	153,610	3,088,160	103.24%
Reimbursables	1,543,550	1,849,509	2,101,988	113.65%		1,849,509	113.65%
From Other Agencies	4,356,050	4,354,740	4,174,590	95.86%		4,354,740	95.86%
<b>Total General Fund</b>	<b>\$123,360,510</b>	<b>\$138,405,339</b>	<b>\$142,328,624</b>	<b>102.83%</b>	<b>\$153,610</b>	<b>\$138,558,949</b>	<b>102.72%</b>

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 117.67%.



*Fourth Quarter Budget Status Report – 2022/2023*

## *General Fund Expenditures*

General Fund expenditures for Fourth quarter are on track and within budget. Staff recommends a net decrease in appropriations of \$2,931,440. See page 22 for details of the expenditure adjustments.

<b>Department</b>	<b>Adopted Budget</b>	<b>Current Budget Before Adjustments</b>	<b>Spent as of 6/30/2023</b>	<b>Percent of Current Budget Spent</b>	<b>Recommended Fourth-Quarter Budget Adjustments</b>	<b>Recommended Budget After Adjustments</b>	<b>Percent of Recommended Budget Spent</b>
City Administration	\$3,889,790	\$5,290,757	\$4,472,860	84.54%	(42,960.00)	\$5,247,797	85.23%
Human Resources	1,191,030	1,841,423	1,025,931	55.71%	(86,140.00)	1,755,283	58.45%
Administrative Services	328,700	594,403	390,606	65.71%		594,403	65.71%
Office of the City Clerk	818,490	1,004,278	818,998	81.55%		1,004,278	81.55%
Community Services	14,933,760	14,991,379	11,831,340	78.92%		14,991,379	78.92%
Innovation & Technology	3,873,710	4,671,571	3,778,595	80.88%		4,671,571	80.88%
Finance	3,120,890	4,632,849	3,255,669	70.27%	(275,630.00)	4,357,219	74.72%
Development Services	812,590	1,280,625	960,897	75.03%	39,720.00	1,320,345	72.78%
Building and Safety	2,134,980	3,112,462	2,521,206	81.00%	(275,490.00)	2,836,972	88.87%
Planning	2,511,990	3,081,965	2,734,685	88.73%	60,000.00	3,141,965	87.04%
Engineering	3,731,200	5,254,994	3,961,067	75.38%	(180,920.00)	5,074,074	78.06%
Public Works	7,386,950	8,924,065	7,212,124	80.82%		8,924,065	80.82%
Police	68,883,630	76,693,206	65,118,744	84.91%	(2,170,020.00)	74,523,186	87.38%
<b>Total General Fund</b>	<b>\$113,617,710</b>	<b>\$131,373,976</b>	<b>\$108,082,720</b>	<b>82.27%</b>	<b>(\$2,931,440)</b>	<b>\$128,442,536</b>	<b>84.15%</b>

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 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:

- \$3,085,050 Increase to Unappropriated Fund Balance Reserve

### **Fund Balance Reserves After Adjustments**

<b>15% Contingency Reserve</b>	<b>\$22,941,910</b>
<b>Economic Uncertainty Reserve</b>	<b>9,469,586</b>
<b>PERS Rate Stability Reserve</b>	<b>9,828,469</b>
<b>Expenditure Control Budgeting</b>	<b>0</b>
<b>Unappropriated Fund Balance</b>	<b>3,085,050</b>
<b>Total</b>	<b>\$45,551,498</b>

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## *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 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. One claim was settled during the Fourth Quarter of Fiscal Year 2022/2023:

<b>Claim Number</b>	<b>Description</b>	<b>Amount</b>
CIVSB2109638	Discrimination	\$20,000
		<b>\$20,000</b>

## American Rescue Plan Act (ARPA) Expenditure Plan

CITY OF FONTANA AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN ESTIMATED AS OF June 30, 2023			
Approved Projects by Federal Use Category	Amount	Expended	Available
<b>Public Health &amp; Economic Response</b>	<b>20,417,627</b>	<b>6,040,539</b>	<b>14,377,088</b>
Fontana Forward Grant Program	300,000	189,693	110,307
Homelessness Prevention Resources and Care Center	8,000,000	80,645	7,919,355
Leveraged Project: Support Government Employment	4,950,281	2,749,026	2,201,255
Metrolink Station Security Cameras	60,000	66,410	(6,410)
Park Improvements	4,079,892	105,160	3,974,732
Vaccine Bonus	527,454	527,454	(0)
Ventilation Upgrade for City Facilities	2,500,000	2,322,150	177,850
<b>Revenue Loss</b>	<b>10,000,000</b>	<b>209,394</b>	<b>9,790,606</b>
Parking Structure	10,000,000	209,394	9,790,606
<b>Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)</b>	<b>250,000</b>	<b>12,047</b>	<b>237,953</b>
Administrative Costs	250,000	12,047	237,953
<b>Water, Sewer, and Broadband Infrastructure</b>	<b>17,790,000</b>	<b>4,741,252</b>	<b>13,048,748</b>
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	15,800	1,984,200
Network Detection & Response Solution	75,000	-	75,000
Leveraged Project: Accela	3,600,000	2,976,994	623,006
Leveraged Project: Fontana 311	3,150,000	973,489	2,176,511
Septic to Sewer	2,000,000	-	2,000,000
Sewer and Storm Drain Infrastructure Masterplan	375,130	251,779	123,351
Update Master Infrastructure Plans	424,870	210,457	214,413
<b>Premium Pay</b>	<b>1,799,486</b>	<b>1,040,837</b>	<b>758,649</b>
Part-Time Employee Retention	250,000	152,936	97,064
Public Safety Premium Pay	1,549,486	887,901	661,585
<b>Total</b>	<b>50,257,113</b>	<b>12,044,069</b>	<b>38,213,044</b>

*Fourth Quarter Budget Status Report – 2022/2023*

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## *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 Fourth 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	\$138,405,339	\$153,610	\$138,558,949
Expenditures	97,069,126	101,318,229	100,324,532	111,341,793	113,617,710	131,373,977	(2,931,440)	128,442,537
Revenues over (under) expenditures	18,217,489	13,015,797	27,719,985	21,040,465	9,742,800	7,031,362	3,085,050	10,116,412
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)	(26,186,330)	0	(26,186,330)
Total other sources & uses	(10,428,460)	(13,260,159)	(17,098,107)	(14,240,770)	(9,204,800)	(14,572,820)	0	(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	(7,541,458)	3,085,050	(4,456,408)
Fund balance, beginning of year	32,116,136	39,272,847	38,692,079	43,584,090	33,716,101	50,383,784		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	\$42,842,326	\$3,085,050	\$45,927,376
<b>FUND BALANCE</b>								
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	0		0
Unappropriated	8,685,367	6,029,872	16,333,398	14,204,852	0	226,483	3,085,050	3,311,533
	\$24,602,847	\$23,395,079	\$33,470,966	\$33,878,785	\$17,211,101	\$19,900,416	\$3,085,050	\$22,985,466
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	Budget				Net	Estimated	
		Fund Balance					Proposed	Fund Balance	
		July 1, 2022	Revenues	Transfers In	Expenditures	Transfers Out	Adjustments	June 30, 2023	
<b>Other General Funds:</b>									
102	City Technology	\$775,360	\$0	\$4,710,770	(\$1,382,774)	(\$3,150,000)	\$953,356	\$0	\$953,356
103	Facility Maintenance	222,747	0	7,600,170	(7,806,461)	0	16,456		16,456
104	Office of Emergency Services	1,062,474	151,415	0	(188,805)	0	1,025,084		1,025,084
105	KFON	1,646,164	250,000	0	(254,540)	0	1,641,624		1,641,624
106	Self Insurance	9,626,636	6,179,780	0	(8,763,730)	0	7,042,686		7,042,686
107	Retirees Medical Benefits	23,549,549	220,000	2,500,000	(2,500,000)	0	23,769,549		23,769,549
108	Supplemental Retirement	1,615	0	32,000	(32,000)	0	1,615	(508)	1,107
110	General Fund Operating Projects	477,535	0	1,500,440	(1,424,090)	0	553,885		553,885
115	Lease-Fire	0	2,406,545	0	0	0	2,406,545		2,406,545
125	Storm Water Compliance	457,269	221,700	0	(225,230)	0	453,739		453,739
<b>Total Other General Funds</b>		<b>\$37,819,349</b>	<b>\$9,429,440</b>	<b>\$16,343,380</b>	<b>(\$22,577,630)</b>	<b>(\$3,150,000)</b>	<b>\$37,864,539</b>	<b>(\$508)</b>	<b>\$37,864,031</b>
<b>Special Revenue Funds:</b>									
201	Muni Svcs Fiscal Impact Fee	\$21,722,427	\$1,484,000	\$0	\$0	(\$859,000)	\$22,347,427		\$22,347,427
222	Crime Prev Asset Seizure	65,109	19,750	0	(38,100)	0	46,759		46,759
223	Federal Asset Seizure	2,480,202	6,076,000	0	(3,650,585)	(278,150)	4,627,467	4,800,000	9,427,467
224	State Asset Seizure	549,373	80,600	0	(57,200)	0	572,773		572,773
225	PD Traffic Safety	2,499,920	399,500	0	(322,501)	(230,600)	2,346,319		2,346,319
226	Opioid Settlement	0	199,210	0	(199,210)	0	0		0
241	Air Quality Mgmt District	298,518	310,500	0	(404,360)	(16,420)	188,238		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		35,321
244	Prop 1B	134,678	1,200	0	0	0	135,878		135,878
245	Measure I Reimb 2010-2040	88,678	3,782,030	0	(3,778,360)	0	92,348		92,348
246	Measure I Local 2010-2040	4,387,270	5,204,800	0	(9,421,969)	(99,900)	70,201		70,201
281	Gas Tax (State)	1,977,183	6,222,760	0	(3,854,373)	(815,430)	3,530,140		3,530,140
282	Solid Waste Mitigation	1,931,495	3,029,400	0	(3,633,233)	(578,080)	749,582		749,582
283	Road Maintenance & Rehab	31,297	4,887,580	0	(4,876,780)	0	42,097		42,097
301	Grants	252,822	8,506,957	0	(8,759,779)	0	0	0	0
302	ARPA 2021	4,237,271	0	0	(4,237,271)	0	(0)		(0)
303	TDA/Article 3	(6,387)	0	0	6,388	0	1		1
304	ARPA - County	0	0	0	0	0	0	0	0
321	Fed Law Enf Block Grant	58,126	208,330	0	(196,570)	0	69,886	(53,400)	16,486
322	State COPS AB 3229	805,396	600,673	0	(664,964)	0	741,105		741,105



City of Fontana  
**Unreserved Fund Balance**  
 FY 2022/2023

		Unaudited	Budget					Net	Estimated
		Fund Balance						Proposed	Fund Balance
		July 1, 2022	Revenues	Transfers In	Expenditures	Transfers Out	Available	Adjustments	June 30, 2023
<b>Special Revenue Funds:</b>									
362	CDBG	1,867,536	3,088,687	0	(3,675,543)	(91,800)	1,188,880	1,630	1,190,510
363	Home Program	792,884	866,303	0	(765,575)	0	893,612	(1,677)	891,936
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	550,200	(3,330,127)	(314,360)	(354,088)		(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	(5,807,080)	(2,089,560)	3,990,144		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	Budget					Net	Estimated
		Fund Balance						Proposed	Fund Balance
		July 1, 2022	Revenues	Transfers In	Expenditures	Transfers Out	Available	Adjustments	June 30, 2023
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	Budget					Net	Estimated
	Fund Balance						Proposed	Fund Balance
	July 1, 2022	Revenues	Transfers In	Expenditures	Transfers Out	Available	Adjustments	June 30, 2023
<b>Special Revenue Funds:</b>								
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	(113,854)	(40,860)	328,572	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	(70,029)	(51,530)	90,362	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	
<b>Special Revenue Funds:</b>								
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
<b>Total Special Revenue Funds</b>		<b>\$79,733,556</b>	<b>\$75,092,686</b>	<b>\$1,113,730</b>	<b>(\$78,012,935)</b>	<b>(\$8,778,120)</b>	<b>\$69,148,918</b>	<b>\$73,895,471</b>
<b>Debt Service Funds:</b>								
580	General Debt Service	\$2	\$1,082,510	\$2,946,440	(\$4,028,950)	\$0	\$2	\$166,452
<b>Total Debt Service Funds</b>		<b>\$2</b>	<b>\$1,082,510</b>	<b>\$2,946,440</b>	<b>(\$4,028,950)</b>	<b>\$0</b>	<b>\$2</b>	<b>\$166,452</b>
<b>Capital Project Funds:</b>								
601	Capital Reinvestment	\$331,652	\$5,151,000	\$9,456,000	(\$12,778,675)	(\$137,000)	\$2,022,977	\$2,022,977
602	Capital Improvements	8,077,985	99,000	0	(7,816,000)	(360,980)	5	31,945
603	Future Capital Projects	6,923,780	180,000	0	75,778	(462,470)	6,717,088	6,717,088
620	San Seivaine 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	(1,111,184)	(125,460)	16,906,014	16,864,274
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	(2,196,662)	(185,130)	27,727,110	27,727,110
631	Fire Assessment	242,405	276,300	0	0	(322,890)	195,815	195,815
632	General Government	10,964,240	834,000	0	(120,000)	0	11,678,240	11,678,240
633	Landscape Medians	1,308,032	689,800	0	(1,851,460)	(47,840)	98,532	96,809
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	148,790	(175,870)	3,495,994	3,495,994
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	Budget					Net	Estimated
		Fund Balance						Proposed	Fund Balance
		July 1, 2022	Revenues	Transfers In	Expenditures	Transfers Out	Available	Adjustments	June 30, 2023
<b>Capital Project Funds:</b>									
653	CFD #7 Club Estates	5,573	0	0	0	0	5,573	(82,986)	5,573
654	CFD #11 Heritage West	905	0	0	0	0	905		905
655	CFD #12 Sierra Lakes	8,153	0	0	0	0	8,153		8,153
657	CFD #31 Citrus Heights North	\$2,898,024	100	0	0	0	2,898,124		2,815,138
658	CFD #31	7,333	0	0	0	0	7,333		7,333
659	CFD #70 Avellino	1,176	0	0	0	0	1,176		1,176
660	CFD #71 Sierra Crest	2,619	0	0	0	0	2,619		2,619
661	CFD #80 Bella Strada	7,024	0	0	0	0	7,024		7,024
662	CFD #81 Gabriella	12	0	0	0	0	12		12
663	CFD #74B Citrus/Summit	181,914	0	0	0	0	181,914		181,914
664	CFD #86 Etiwanda Ridge	921,108	0	0	0	0	921,108	921,108	
665	CFD #85 The Meadows	5,764	0	0	0	0	5,764	5,764	
666	CFD #88 Sierra Crest II	6,585	0	0	0	0	6,585	6,585	
667	CFD #89 Belrose	39,001	0	0	0	0	39,001	39,001	
668	CFD #90 Summit @ Rosena Ph I	12,240,364	0	0	0	0	12,240,364	(1,079,125)	11,161,239
669	CFD #95 Summit @ Rosena II	8,414,612	0	0	0	0	8,414,612	(71,000)	8,343,612
670	CFD #87 El Paseo	1,626,406	0	0	0	0	1,626,406		1,626,406
671	CFD #106 Mountain View	0	0	0	0	0	0	2,175,797	2,175,797
Total Capital Project Funds		\$129,751,977	\$24,591,300	\$9,456,000	(\$34,892,345)	(\$2,175,000)	\$126,731,932	\$931,163	\$127,663,095
<b>Enterprise Funds:</b>									
701	Sewer Maintenance & Operations	\$6,500,751	\$23,786,500	\$0	(\$24,216,404)	(\$3,218,990)	\$2,851,857		\$2,851,857
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	(\$26,572,564)	(\$4,161,500)	\$7,762,050	\$0	\$7,762,050
<b>Internal Service Fund:</b>									
751	FLEET OPERATIONS	\$12,095,672	\$8,505,020	\$2,475,650	(\$12,800,603)	\$0	\$10,275,739	\$0	\$10,275,739
TOTAL ALL FUNDS		\$272,246,730	\$143,848,656	\$32,837,440	(\$178,885,027)	(\$18,264,620)	\$251,783,180	\$5,843,658	\$257,626,838
							(20,463,550)		
Total Transfers Including General Fund			\$44,450,950		(\$44,450,950)				

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					(2,931,440)	153,610	0	0	3,085,050	
Revenue adjustments:										
10128000	FN	Management Services	6316	Interest - Lease Cell Tower		146,030			146,030	Budget Lease Revenues
Offsetting adjustments:										
10130103	DS	Cannabis Business	8130	Other Professional Svcs	77,550				(77,550)	} Commercial Cannabis Business Applications CBP23-001 thru CBP23-013
10132200	BS	Plan Check Services	8130	Other Professional Svcs	(77,550)				77,550	
10130103	DS	Cannabis Business	5240	Permit - Misc		241,103			241,103	
10134100	PL	Planning	5240	Permit - Misc		(240,700)			(240,700)	
10134100	PL	Planning	5630	Fee - Microfilming		(403)			(403)	
10140200	PD	Field Services-Admin	6450	Miscellaneous Income		7,580			7,580	} Metal/gun Recycling Revenue To Offset Equipment Maintenance, Specialized Trainings
10140235	PD	Shooting Range	8013	Equip (Non-Comp) <\$5000	7,580				(7,580)	
New requests (one-time):										
Various	CA	Various	7901	Intrafund Transfer-Salaries	(42,960)				42,960	}
10115000	HR	HR Administration	7901	Intrafund Transfer-Salaries	(86,140)				86,140	
Various	FN	Various	7901	Intrafund Transfer-Salaries	(275,630)				275,630	}
10130000	DS	Development Svc Admin	7901	Intrafund Transfer-Salaries	(37,830)				37,830	
Various	BS	Various	7901	Intrafund Transfer-Salaries	(197,940)				197,940	}
10136004	EN	Land Development	7901	Intrafund Transfer-Salaries	(180,920)				180,920	
Various	PD	Various	7901	Intrafund Transfer-Salaries	(2,177,600)				2,177,600	}
10134100	PL	Planning	8110	Legal Services	60,000				(60,000)	Additional legal services funds through June 30, 2023

City of Fontana  
**Recommended Adjustments**  
 FY 2022/2023

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>102 City Technology</b>					306,070	0	306,070	0	0	
26101023-102-A	IT	Sales Force 311 System	6900	Operating Transfers In			306,070		306,070	Fund #601 reimbursement to Fund #636
26101023-102-A	IT	Sales Force 311 System	8130	Other Professional Svcs	306,070				(306,070)	
<b>108 Supplemental Retirement</b>					508	0	0	0	(508)	
10815103	HR	Supplemental Retirement	7022	Supplemental Retirement	508				(508)	Supplemental Retirement Fee Cleanup
<b>223 Federal Asset Seizure</b>					0	4,800,000	0	0	4,800,000	
22340373	PD	Federal Seizures	6019	Seizures - Federal		4,800,000			4,800,000	Federal Asset Seizure Revenue To Reflect Actuals
<b>301 Grants</b>					(3,125,000)	(3,125,000)	0	0	0	
38200002-301-A	PW	Jack Bulik Park	5390	Misc Grant Reimb		(1,545,000)			(1,545,000)	}
38200006-301-B	PW	Jack Bulik Park	8313	Structures	(60,000)				60,000	}
38200006-301-C	PW	Jack Bulik Park	8313	Structures	(41,700)				41,700	}
38200006-301-D	PW	Jack Bulik Park	8313	Structures	(1,043,300)				1,043,300	}
38200006-301-E	PW	Jack Bulik Park	8313	Structures	(400,000)				400,000	}
38200007-301-A	PW	Veterans Park Improvement	5390	Misc Grant Reimb		(530,000)			(530,000)	}
38200007-301-B	PW	Veterans Park Improvement	8313	Structures	(494,270)				494,270	}
38200007-301-C	PW	Veterans Park Improvement	8313	Structures	(35,730)				35,730	}
38300002-301-A	PW	Center Stage Theater Renovation	5390	Misc Grant Reimb		(300,000)			(300,000)	}
38300002-301-B	PW	Center Stage Theater Renovation	8313	Structures	(50,000)				50,000	Xfer County ARPA Funds from Fund #301 to Fund #304
38300002-301-C	PW	Center Stage Theater Renovation	8313	Structures	(50,000)				50,000	
38300002-301-D	PW	Center Stage Theater Renovation	8313	Structures	(200,000)				200,000	}
38300003-301-A	PW	Cypress-Knopf Facility Improvements	5390	Misc Grant Reimb		(750,000)			(750,000)	}
38300003-301-B	PW	Cypress-Knopf Facility Improvements	8313	Structures	(45,000)				45,000	}
38300003-301-C	PW	Cypress-Knopf Facility Improvements	8313	Structures	(75,000)				75,000	}
38300003-301-D	PW	Cypress-Knopf Facility Improvements	8313	Structures	(125,000)				125,000	}
38300003-301-E	PW	Cypress-Knopf Facility Improvements	8313	Structures	(128,000)				128,000	}
38300003-301-F	PW	Cypress-Knopf Facility Improvements	8313	Structures	(62,000)				62,000	}
38300003-301-G	PW	Cypress-Knopf Facility Improvements	8313	Structures	(135,000)				135,000	}
38300003-301-H	PW	Cypress-Knopf Facility Improvements	8313	Structures	(180,000)				180,000	}

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>304 ARPA - County</b>					3,125,000	3,125,000	0	0	0	
38200002-304-A	PW	Jack Bulik Park	5390	Misc Grant Reimb		1,545,000			1,545,000 }	
38200003-304-D	PW	Cypress-Knopf Facility Improvements	8313	Structures	125,000				(125,000) }	
38200006-304-B	PW	Jack Bulik Park	8313	Structures	60,000				(60,000) }	
38200006-304-C	PW	Jack Bulik Park	8313	Structures	41,700				(41,700) }	
38200006-304-D	PW	Jack Bulik Park	8313	Structures	1,043,300				(1,043,300) }	
38200006-304-E	PW	Jack Bulik Park	8313	Structures	400,000				(400,000) }	
38200007-304-A	PW	Veterans Park Improvement	5390	Misc Grant Reimb		530,000			530,000 }	
38200007-304-B	PW	Veterans Park Improvement	8313	Structures	494,270				(494,270) }	
38200007-304-C	PW	Veterans Park Improvement	8313	Structures	35,730				(35,730) }	
38300002-304-A	PW	Center Stage Theater Renovation	5390	Misc Grant Reimb		300,000			300,000 }	Xfer County ARPA Funds from Fund #301 to Fund #304
38300002-304-B	PW	Center Stage Theater Renovation	8313	Structures	50,000				(50,000) }	
38300002-304-C	PW	Center Stage Theater Renovation	8313	Structures	50,000				(50,000) }	
38300002-304-D	PW	Center Stage Theater Renovation	8313	Structures	200,000				(200,000) }	
38300003-304-A	PW	Cypress-Knopf Facility Improvements	5390	Misc Grant Reimb		750,000			750,000 }	
38300003-304-B	PW	Cypress-Knopf Facility Improvements	8313	Structures	45,000				(45,000) }	
38300003-304-C	PW	Cypress-Knopf Facility Improvements	8313	Structures	75,000				(75,000) }	
38300003-304-E	PW	Cypress-Knopf Facility Improvements	8313	Structures	128,000				(128,000) }	
38300003-304-F	PW	Cypress-Knopf Facility Improvements	8313	Structures	62,000				(62,000) }	
38300003-304-G	PW	Cypress-Knopf Facility Improvements	8313	Structures	135,000				(135,000) }	
38300003-304-H	PW	Cypress-Knopf Facility Improvements	8313	Structures	180,000				(180,000) }	
<b>321 Fed Law Enf Block Grant</b>					53,400	0	0	0	(53,400)	
04020003-321-A	PD	2020 COPS Grant - Officer #1		Various Personnel Accounts	4,870				(4,870) }	Increase Fund #321 to cover actual salary charges accrued in FY22-23
04020004-321-A	PD	2020 COPS Grant - Officer #2		Various Personnel Accounts	14,230				(14,230) }	
04020005-321-A	PD	2020 COPS Grant - Officer #3		Various Personnel Accounts	14,660				(14,660) }	
04020006-321-A	PD	2020 COPS Grant - Officer #4		Various Personnel Accounts	8,880				(8,880) }	
04020007-321-A	PD	2020 COPS Grant - Officer #5		Various Personnel Accounts	10,760				(10,760) }	



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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>362 CDBG</b>					68,310	69,940	0	0	1,630	
36220207	AS	Emergency Solutions Grant	8220	Risk Liability	(1,630)				1,630	Move Risk Budget To Low/Mod (29730200)
30200001-362-A	DS	CDBG Admin Prog Income	5338	Program Income		69,940			69,940	} Increase PI To Reflect New Revenue Projections
30200001-362-A	DS	CDBG Admin Prog Income	5338	Program Income		(69,940)			(69,940)	
30200002-362-C	DS	CDBG Acq/Rehab/Rental	5328	CDBG Grant Reimbursement		(22,443)			(22,443)	} Move PI From CDBG Grand Reimbursement To Program Income
30200002-362-C	DS	CDBG Acq/Rehab/Rental	5338	Program Income		22,443			22,443	
30200004-362-E	DS	Housing Rehab Loan Program	5328	CDBG Grant Reimbursement		(47,497)			(47,497)	} Increase CBDG TBD Budget To Match HUD Allocation
30200004-362-E	DS	Housing Rehab Loan Program	5338	Program Income		47,497			47,497	
30200003-362-A	DS	CDBG Project TBD	5328	CDBG Grant Reimbursement		69,940			69,940	} Increase EXP To Match ESG Admin Allocation
30200003-362-A	DS	CDBG Project TBD	8329	Other Construction	69,940				(69,940)	
30200010-362-A	DS	CDBG-CV Administration	Various Personnel Accounts		53,200				(53,200)	Payroll Cleanup From Low/Mod, CDBG Admin, ESG Admin, ESG-CV1 , Home Admin
30200010-362-A	DS	CDBG-CV Administration	8130	Other Professional Svcs	(53,200)				53,200	Decrease EXP To Match CDBG-CV Admin
30200011-362-A	DS	CDBG Housing Admin	Various Personnel Accounts		(19,900)				19,900	Payroll Cleanup To CDBG-CV Admin (30200010)
30200011-362-A	DS	CDBG Housing Admin	8130	Other Professional Svcs	19,900				(19,900)	Increase EXP to Match CDBG Admin Allocation
30200011-362-A	DS	CDBG Housing Admin	Various Personnel Accounts		(2,800)				2,800	Payroll Cleanup To HOME-ARP (03020004)
30200011-362-A	DS	CDBG Housing Admin	8130	Other Professional Svcs	2,800				(2,800)	Increase EXP to Match CDBG Admin Allocation
30200011-362-A	DS	CDBG Housing Admin	7017	Cafeteria Plan	(2,000)				2,000	Payroll Cleanup To PLHA Admin (30200009)
30200011-362-A	DS	CDBG Housing Admin	8130	Other Professional Svcs	2,000				(2,000)	Increase EXP To Match CDBG Admin Allocation
30200011-362-A	DS	CDBG Housing Admin	7020	Worker's Comp	(150)				150	Payroll Cleanup To ESG-CV Project (30200014)
30200011-362-A	DS	CDBG Housing Admin	8130	Other Professional Svcs	150				(150)	Increase EXP To Match CDBG Admin Allocation
30200011-362-A	DS	CDBG Housing Admin	7010	Full-Time Employees	20,000				(20,000)	Payroll Cleanup From Low/Mod (29730200)
30200011-362-A	DS	CDBG Housing Admin	8130	Other Professional Svcs	(20,000)				20,000	Decrease EXP To Match CDBG Admin Allocation
30200012-362-A	DS	Emergency Solutions Grant	7017	Cafeteria Plan	(100)				100	Payroll Cleanup To HOME Project (30200017)
30200012-362-A	DS	Emergency Solutions Grant	8130	Other Professional Svcs	100				(100)	Increase EXP To Match ESG Admin Allocation
30200012-362-A	DS	Emergency Solutions Grant	7020	Worker's Comp	(150)				150	Payroll Cleanup To ESG-CV Project (30200014)
30200012-362-A	DS	Emergency Solutions Grant	8130	Other Professional Svcs	150				(150)	Increase EXP To Match ESG Admin Allocation
30200012-362-A	DS	Emergency Solutions Grant	8130	Other Professional Svcs	2,500				(2,500)	Increase EXP To Match ESG Allocation
30200012-362-A	DS	Emergency Solutions Grant	7017	Cafeteria Plan	(2,500)				2,500	Payroll Cleanup To CDBG-CV Admin (30200010)
30200014-362-A	DS	ESG-CV1	Various Personnel Accounts		8,500				(8,500)	Payroll Cleanup From Low/Mod, CDBG Admin, ESG Admin
30200015-362-A	DS	ESG-CV2	8119	Construction-Non-Capital	(8,500)				8,500	Decrease EXP To Match ESG-CV1/CV2 Allocation
30200014-362-A	DS	ESG-CV1	7017	Cafeteria Plan	(1,000)				1,000	Payroll Cleanup To CDBG-CV Admin (30200010)
30200015-362-A	DS	ESG-CV2	8130	Other Professional Svcs	1,000				(1,000)	Increase EXP To Match ESG-CV1/CV2 Allocation

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
363 Home Program					1,677	0	0	0	(1,677)	
03020004-363-A	DS	HOME-ARP TBD	Various Personnel Accounts		27,900				(27,900)	Payroll Cleanup From Low/Mod (29730200), HOME Admin (30200017), CDBG Admin (30200011)
03020004-363-A	DS	HOME-ARP TBD	8310	Land	(27,900)				27,900	Decrease EXP To Match HOME-ARP Allocation
30200006-363-A	DS	Home Project TBD	5338	Program Income		1,677			1,677	
30200006-363-A	DS	Home Project TBD	8130	Other Professional Svcs	1,677				(1,677)	Appropriate Program Income to HOME Project TBD
30200017-363-A	DS	Home Program	5338	Program Income		(1,677)			(1,677)	
30200017-363-A	DS	Home Program	Various Personnel Accounts		8,100				(8,100)	Payroll Cleanup From Low/Mod (29730200)
30200017-363-A	DS	Home Program	8130	Other Professional Svcs	(8,100)				8,100	Decrease EXPs to Match HOME Admin
30200017-363-A	DS	Home Program	7015	PERS Retirement-F/T	(4,550)				4,550	Payroll Cleanup To HOME-ARP Project (03020004)
30200017-363-A	DS	Home Program	8130	Other Professional Svcs	4,550				(4,550)	Increase EXP To Match HOME Admin Allocation
30200017-363-A	DS	Home Program	7020	Worker's Comp	(200)				200	Payroll Cleanup To Cdbg-Cv Admin Project (30200017)
30200017-363-A	DS	Home Program	8130	Other Professional Svcs	200				(200)	Increase EXP To Match HOME Allocation
580 General Debt Service					0	166,450	0	0	166,450	
58028200	FN	General Debt Service	6835	Contribution From FFD		166,450			166,450	Increase LRB21 To Match current budget
601 Capital Reinvestment					1,473,494	0	1,473,494	0	0	
26101022-601-A	IT	Permit System	6900	Operating Transfers In			1,473,494		1,473,494	Fund #302 reimbursement to Fund #601
26101022-601-A	IT	Permit System	8130	Other Professional Svcs	1,473,494				(1,473,494)	
602 Capital Improvements					0	31,940	0	0	31,940	
60230000	DS	Special Projects	6623	Proceeds - Properties		31,940			31,940	Recognise revenue received from the sale of surplus properties
622 Storm Drain					41,740	0	0	0	(41,740)	
36000063-622-A	EN	Courtplace	8329	Other Construction	41,740				(41,740)	Correct Q3 request To Allocate Full \$500,000
633 Landscape Improvements					1,723	0	0	0	(1,723)	
36000004-633-A	EN	Sierra Crest Landscape Project	Various Personnel Accounts		1,723				(1,723)	Payroll cleanup Sierra Crest Landscape Project
636 Police Capital Facilities					24,342	0	24,342	0	0	
36000021-636-A	EN	PD Fence on Seville Ave.	6900	Operating Transfers In			24,342		24,342	Fund #601 reimbursement to Fund #636
36000021-636-A	EN	PD Fence on Seville Ave.	8113	Design/Architect Service	22,192				(22,192)	
36000021-636-A	EN	PD Fence on Seville Ave.	8118	Environmental Services	50				(50)	
36000021-636-A	EN	PD Fence on Seville Ave.	8130	Other Professional Svcs	2,100				(2,100)	

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>657</b>		<b>CFD #31 Citrus Heights North</b>			82,986	0	0	0	(82,986)	
65736000	EN	CFD #31 Citrus Heights North	8330	Construction Contracts	82,986				(82,986)	Record bond proceeds in CFD #37
<b>668</b>		<b>CFD #90 Summit @ Rosena Ph I</b>			1,079,125	0	0	0	(1,079,125)	
66836000	EN	CFD #90 Summit @ Rosena Ph I	8320	Capital Acquisition	1,079,125				(1,079,125)	Record bond proceeds in CFD #90
<b>669</b>		<b>CFD #95 Summit @ Rosena II</b>			71,000	0	0	0	(71,000)	
66936000	EN	CFD #95 Summit at Rosena II	8721	Costs Of Issuance	71,000				(71,000)	Record bond proceeds in CFD #95
<b>671</b>		<b>CFD #106 Mountain View</b>			2,116,150	6,648,860	0	2,356,913	2,175,797	
67136000	EN	CFD#106 Mountain View	6210	Assessment/Special Tax		46992			46,992	}
67136000	EN	CFD#106 Mountain View	6311	Interest - Fiscal Agent		163			163	}
67136000	EN	CFD#106 Mountain View	6810	Bond Proceeds		6498160			6,498,160	}
67136000	EN	CFD#106 Mountain View	6811	Bond Premium		103545			103,545	}
67136000	EN	CFD#106 Mountain View	8320	Capital Acquisition	1778726				(1,778,726)	}
67136000	EN	CFD#106 Mountain View	8721	Costs Of Issuance	337,424				(337,424)	}
67136000	EN	CFD#106 Mountain View	8790	Operating Transfer Out				2,356,913	(2,356,913)	}