



City of Fontana

First Quarter Budget Status Report

Fiscal Year 2021/2022

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Management Services Department

October 26, 2021

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Report Objectives

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

- Report on the results of the prior fiscal year;
- Comment on significant economic trends;
- Recommend budget changes to address known budget deficiencies which will materially impact fund balance; and
- Recommend the reappropriation of prior year project budgets that were not completed as of June 30.

Summary of Key Points

General Fund

- The City of Fontana ended Fiscal Year 2020/21 with a positive budget variance of \$15.2 million.
- The PERS Reserve has been increased by \$5,017,000 bringing the balance to \$10.9 million.
- Expenditure Control Budget (ECB) reserve used to fill the budget gap during FY2019-20 revenue reductions related to the pandemic has been reinstated with \$1,638,255 reflecting one-half of non-personnel departmental savings from FY2020/21.
- Economic Uncertainty Reserve has been increased by \$954,943 bringing the balance to \$9.5 million.
- Carryover purchase orders from the prior fiscal year total \$1,150,385.

Other Funds

- Additional funding for the following projects:
 - \$3,428,000 Various Traffic Signal Projects throughout the City (Measure I 2010-2040 Local Fund #246)
 - \$2,890,000 Jurupa Ave Landscape Median Project (Landscape Medians Fund #633)
 - \$2,780,000 Sierra: Foothill-Baseline Arterial Proj (Measure I 2010-40 Fund #245 & Circ. Mitigation Fund #630)
 - \$2,633,658 Home-ARP TBD Project (Home Program Fund #363)
 - \$2,000,000 Etiwanda/Slover Arterial Project (Measure I 2010-40 Fund #245 & Circulation Mitigation Fund #630)
 - \$ 135,295 Microgrid Project (Future Capital Projects Fund #603)
 - \$ 130,000 Foothill: Hemlock-Almeria Arterial Proj (Measure I 2010-40 Fund #245 & Circ. Mitigation Fund #630)
 - \$ 30,000 Alder-Locust-Ramona SRTS Project (Air Quality Management District Fund #241)
- This report also recommends the reappropriation of \$130.5 million of prior year project budgets that were not completed as of June 30.

Results of General Fund Operations for Prior Fiscal Year

Revenue Source	Adopted Budget	Revised Budget	Actuals	Percentage	Variance from Adopted Budget	Variance from Revised Budget
Sales Tax	\$39,000,000	\$48,100,000	\$51,408,188	106.88%	\$12,408,188	\$3,308,188
Property Tax	30,435,000	30,760,000	30,768,978	100.03%	333,978	8,978
Interest and Rentals	4,283,610	4,283,610	4,012,957	93.68%	(270,653)	(270,653)
Franchises	7,000,000	7,000,000	8,069,775	115.28%	1,069,775	1,069,775
Business Related	6,498,500	6,498,500	7,966,065	122.58%	1,467,565	1,467,565
Development Related	10,124,800	10,124,800	12,020,028	118.72%	1,895,228	1,895,228
Recreation	2,692,620	1,285,250	995,275	77.44%	(1,697,345)	(289,975)
Motor Vehicle in-Lieu	1,000,000	1,000,000	156,222	15.62%	(843,778)	(843,778)
Miscellaneous Revenues	3,162,820	3,163,020	6,065,357	191.76%	2,902,537	2,902,337
Reimbursables	1,570,850	1,570,850	2,282,464	145.30%	711,614	711,614
From Other Agencies	4,253,200	4,253,200	4,328,350	101.77%	75,150	75,150
Total Revenues	\$110,021,400	\$118,039,230	\$128,073,658	108.50%	\$18,052,258	\$10,034,428
Transfers in	\$10,595,610	\$10,595,610	\$10,890,542	102.78%	\$294,932	\$294,932
Total Expenditures	\$105,893,340	\$106,872,912	\$102,122,755	95.56%	\$3,770,585	\$4,750,157
Transfers out	\$15,913,740	\$27,200,342	\$27,033,377	99.39%	(\$11,119,637)	\$166,965
Results of Operations	(\$1,190,070)	(\$5,438,414)	\$9,808,068			
Reserve adjustments	\$1,190,070	\$5,438,414	\$5,438,414			
Carryover purchase orders			(\$1,150,385)			
Net First Quarter Adjustments			(\$6,485,899)			
Expenditure Control Budgeting			(\$1,638,255)			
Fund PERS Rate Stability Reserve			(\$5,017,000)			
Economic Uncertainty			(\$954,943)			
Increase / (Decrease) to Fund Balance	\$0	\$0	\$0			

Significant Economic Trends

Nationally:

- The U.S. economy has improved since 2020. Experts are cautiously optimistic since the economy recovered in the third quarter of 2021 by 33.8%. Although a record, it was not enough to offset earlier losses. According to the most recent forecast released, GDP is rebounding faster than it did in the Great Recession. U.S. GDP growth is expected to rise by 7.5% in 2021, the best performance since 1951. It is estimated to then drop to a 3.2% growth rate in 2022 and slow further to 2.4% in 2023.
- The latest unemployment figures project an unemployment rate of 4.5% by the end of 2021. This rate will decline in the following years, down to 3.8% in 2022 and 3.5% in 2023. The rate peaked at 14.8% in April 2020 as workers were let go from their jobs in response to the COVID-19 pandemic.

The State of California:

- Most experts agree that California's economy is expected to outpace the nation despite COVID-19 uncertainty. Throughout 2021, California (+4.3%) has added jobs at a faster rate than the national economy (3.3%). As of August 2021, there were 1.03 million fewer workers employed in California compared to February 2020. California's unemployment rate edged down to 7.5% compared to 7.6% in July. California's unemployment rate still remains elevated relative to the 5.4% rate in the U.S.

City of Fontana

- Fiscal Year 2020/21 ended with 1,208 single family dwelling permits being issued. For the first quarter of 2021/22, 151 residential permits have been issued compared to 374 for the same period last year.
- Sales tax receipts continue to show strong increases over the same quarter from the previous year.
- The Local Agency Investment Fund is currently paying 0.206% (daily rate) on City investments, down from 0.69% for the same time last year. The 2-year treasury benchmark rate is 0.18%, up from 0.12% last year.

Summary of Proposed General Fund Adjustments

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

	Fund Balance Impact
<u>Results from prior year operations (net):</u>	
Positive budget variances from prior year	\$15,246,482
<u>Revenue adjustments:</u>	
Transfer FY20/21 unused 2020 COPS grant personnel budget	210,401
	210,401
<u>Personnel adjustments:</u>	
Recurring personnel adjustments	(\$117,840)
FY21-22 PMA Contract Negotiations	(318,680)
Leave paid upon employee retirement	(250,760)
W/C expense not cover in the ASES grant	(7,650)
Decrease transfer to Fund 110 due to increase in CDBG grant	<u>4,637</u>
	(690,293)
<u>Expenditure adjustments:</u>	
New recurring departmental requests	(\$129,324)
New one-time departmental requests	<u>(5,876,683)</u>
	(6,006,007)
<u>Carryover appropriations from prior year:</u>	(1,150,385)
<u>Changes to reserves:</u>	
PERS Rate Stability Reserve	(\$5,017,000)
Expenditure Control Budgeting	(1,638,255)
Economic Uncertainty Reserve	<u>(954,943)</u>
	(7,610,198)
	<u><u>(\$0)</u></u>

General Fund Revenues

Revenues continue to be monitored on a monthly basis. There are no General Fund revenue adjustments recommended as part of the First Quarter Budget Status Report.

Revenue Source	Adopted Budget	Current Budget Before Adjustments	Received as of 9/30/2021	Percent of Current Budget Received	Recommended First Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Received
Sales Tax	\$47,130,000	\$47,130,000	\$14,021,386	29.75%		\$47,130,000	29.75%
Property Tax	31,981,550	31,981,550	478,591	1.50%		31,981,550	1.50%
Interest and Rentals	3,933,540	3,933,540	141,122	3.59%		3,933,540	3.59%
Franchises	7,000,000	7,000,000	1,498,341	21.40%		7,000,000	21.40%
Business Related	7,012,000	7,012,000	1,724,948	24.60%		7,012,000	24.60%
Development Related	10,410,500	10,410,500	2,743,681	26.35%		10,410,500	26.35%
Recreation	2,887,590	2,887,590	483,380	16.74%		2,887,590	16.74%
Motor Vehicle in-Lieu	1,000,000	1,000,000	0	0.00%		1,000,000	0.00%
Miscellaneous Revenues	2,650,880	2,650,880	678,661	25.60%		2,650,880	25.60%
Reimbursables	1,603,150	1,603,150	255,961	15.97%		1,603,150	15.97%
From Other Agencies	4,278,700	4,278,700	969,600	22.66%		4,278,700	22.66%
Total General Fund	\$119,887,910	\$119,887,910	\$22,995,671	19.18%	\$0	\$119,887,910	19.18%

NOTE: Property Tax in-lieu of VLF collections are lagging due to the State's distribution which provides for lump-sum payments in January and May. Interest revenue is received starting in October and is followed by a year-end accrual for a full twelve months of interest. A large number of Business Licenses are renewable in December. A large share of Franchise revenues is received annually in the month of April. **When adjusted for these anomalies, the percent of recommended budget received is 25.90%.**

General Fund Expenditures

General Fund expenditures for first quarter are on track and within budget. Staff recommends a net increase in appropriations of \$3,197,352. See page 23 through 25 for details of the expenditure adjustments.

Department	Adopted Budget	Current Budget Before Adjustments	Spent as of 9/30/2021	Percent of Current Budget Spent	Recommended First Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
City Administration	\$4,013,460	\$4,013,460	\$568,697	14.17%	\$307,030	\$4,320,490	13.16%
Human Resources	1,178,000	1,178,000	222,074	18.85%	570,280	1,748,280	12.70%
Administrative Services	425,970	425,970	29,705	6.97%	33,500	459,470	6.46%
Office of the City Clerk	795,570	795,570	126,661	15.92%	(6,317)	789,253	16.05%
Community Services	13,040,800	13,040,800	2,054,224	15.75%	33,724	13,074,524	15.71%
Information Technology	3,751,660	3,751,660	738,420	19.68%	0	3,751,660	19.68%
Management Services	3,043,730	3,043,730	602,141	19.78%	104,196	3,147,926	19.13%
Development Services	802,460	802,460	190,582	23.75%	51,900	854,360	22.31%
Building and Safety	2,077,310	2,077,310	459,211	22.11%	429,980	2,507,290	18.32%
Planning	2,476,090	2,476,090	370,575	14.97%	130,537	2,606,627	14.22%
Engineering	3,672,900	3,672,900	768,031	20.91%	158,744	3,831,644	20.04%
Public Works	7,455,800	7,455,800	1,167,225	15.66%	85,390	7,541,190	15.48%
Police	67,298,140	67,298,140	14,203,124	21.10%	1,298,388	68,596,528	20.71%
Total General Fund	\$110,031,890	\$110,031,890	\$21,500,670	19.54%	\$3,197,352	\$113,229,242	18.99%

NOTE: The above amounts do not include projects.

Carryover Projects

Staff recommends the reappropriation of prior year project budgets that were not completed as of June 30.

Fund		Amount
102	City Technology	\$1,861,435
103	Facility Maintenance	\$4,584
110	GF Operating Projects	293,826
223	Federal Asset Seizure	1,033,754
241	Air Quality Mgmt District	1,103,806
245	Measure I 2010-2040 Reimb	15,164,405
246	Measure I 2010-2040 Local	9,644,318
281	Gas Tax (State)	24,386
282	Solid Waste Mitigation	1,320,773
283	Road Maintenance & Rehab	1,146,943
295	Permanent Local Hsg Alloc	752,066
297	Housing Authority LMIHF	3,992,183
301	Grants	9,921,319
321	Federal Law Enf Block Grant	51,239
322	State COPS AB 3229	28,907
362	CDBG	2,089,190
363	Home Program	1,398,338
401	CFD #1 Southridge Village	469,972

Fund		Amount
601	Capital Reinvestment	14,800,070
602	Capital Improvement	9,929,173
603	Future Captal Projects	2,582,728
610	Fire Capital Project	11,410,712
622	Storm Drain	8,480,355
630	Circulation Mitigation	18,353,888
631	Fire Assessment	423,922
632	General Government	1,017,764
633	Landscape Medians	1,910,761
635	Parks Development	3,093,911
636	Police Capital Facilities	823,263
664	CFD #86 Etiwanda Ridge	971,918
666	CFD #88 Sierra Crest II	1,279,383
667	CFD #89 Belrose	1,097,268
668	CFD #90 Summit @ Rosena Ph I	149,454
698	Affordable Housing Trust	1,000,000
703	Sewer Replacement	2,878,840
		\$130,504,853

This list includes all carryover projects city-wide. Carryover projects for Low/Mod Income Hsg Successor Agency, Fontana Housing Authority and Fontana Fire Protection District will also be included in the reports for those separate entities.

The Mid Year Budget Report will contain a progress update for capital projects.

Expenditure Control Budgeting

Consistent with City Council's goals and objectives, the City Council approved an Expenditure Control Budget (ECB) Policy. ECB provides an incentive to achieve efficiencies in providing funded service levels by using a portion of those cost savings for future years' one-time expenditures designed to increase operational efficiency. The following schedule reflects the current Expenditure Control Budget Reserve, adjustments and the recommended ECB Reserve.

<i>Department</i>	<i>Beginning ECB Reserve</i>	<i>Allocation from Prior FY Savings</i>	<i>First Quarter Adjustments</i>	<i>Mid Year Adjustments</i>	<i>Third Quarter Adjustments</i>	<i>Fourth Quarter Adjustments</i>	<i>Ending ECB Reserve</i>
City Administration	0	0					0
Human Resources	0	55,377					55,377
Administrative Services	0	0					0
Office of the City Clerk	0	12,673					12,673
Community Services	0	1,004,315					1,004,315
Information Technology	0	0					0
Management Services	0	0					0
Development Services	0	3,554					3,554
Building and Safety	0	0					0
Planning	0	0					0
Engineering	0	0					0
Public Works	0	219,122					219,122
Police	0	343,214					343,214
Total General Fund	\$0	\$1,638,255	\$0	\$0	\$0	\$0	\$1,638,255

Fund Balance Review

The City Council has established an Undesignated General Fund Balance goal of **15%** of adopted recurring annual appropriations. The First 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 First Quarter Budget Report recommends the following:

- \$5,017,000 Increase to PERS Rate Stability Reserve
- \$1,638,255 Increase to Expenditure Control Budgeting Reserve
- \$ 954,943 Increase to Economic Uncertainty Reserve

Fund Balance Reserves After Adjustments

<i>15% Contingency Reserve</i>	\$16,505,000
<i>Economic Uncertainty Reserve</i>	9,469,586
<i>PERS Stability Reserve</i>	10,886,393
<i>Expenditure Control Budgeting</i>	1,638,255
<i>Unappropriated Fund Balance</i>	158,564
<i>Total</i>	\$38,657,798

Organizational Changes

Quarterly Budget Reports are routinely used to recommend organizational and/or personnel changes within a fiscal year. Upon approval, the total recurring costs for these organizational changes will be added to the department's target numbers.

The following organizational changes are recommended as part of the First Quarter Budget Status Report:

Department	Position Number	Action	Description	General Fund Impact		Other Funds Impact		Total Impact	
				FY 21/22	Annual	FY 21/22	Annual	FY 21/22	Annual
Human Resources	New	Add	Administrative Secretary	52,480	85,280			52,480	85,280
City Clerks	P/T	Eliminate	Office Assistant (2 positions)	(26,060)	(39,000)			(26,060)	(39,000)
Development Services	New	Add	Secretary			39,050	65,070	39,050	65,070
Development Services	40130	Downgrade	Supervising Code Enf Inspector to Sr Code Compliance Inspector			(7,650)	(7,650)	(7,650)	(7,650)
Bldg & Safety	New	Add	Building Permit Technician	51,070	82,990			51,070	82,990
Bldg & Safety	34025	Reclass	Dev Services Permit Aide to Building Permit Technician	4,920	7,520			4,920	7,520
Engineering	36035	Downgrade	Real Property Analyst to Management Analyst I	(750)	(750)			(750)	(750)
Police	40079	Salary Change	Police Communication Supervisor	7,970	12,200			7,970	12,200
Police	40186	Eliminate	Sergeant w/Advanced	(249,930)	(297,180)			(249,930)	(297,180)
Police		Eliminate	Attrition Factor related to above position	249,930	297,180			249,930	297,180
Police	40222	Reclass	Secretary to Police Dispatcher II	3,210	5,210			3,210	5,210
				\$92,840	\$153,450	\$31,400	\$57,420	\$124,240	\$210,870

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. Ten claims were settled during the First Quarter of Fiscal Year 2021/2022:

<i>Claim Number</i>	<i>Description</i>	<i>Amount</i>
2021-20	Personal injury	\$1,000,000
2017-56	Personal injury	990,000
2018-50	Personal injury	50,000
2019-50	Personal injury	50,000
2021-30	Property	10,605
2021-54	Property	849
2021-61	Property	600
2021-31	Property	500
2021-41	Property	343
2021-61	Property	300
		\$2,103,198

Conclusion

The City Council has provided fiscal policy direction that has laid the foundation for the 2021/2022 Operating Budget's conservative approach to revenues and expenditures. **The recommended budget changes included in the First Quarter Budget Report continue to adhere to City Council Policy.**

As stated by the City Council's Vision Statement below, 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.

“Fontana is a dynamic, thriving community that supports education, growth, safety and a positive community fabric. Our community is creating the opportunities that encourage social and economic investment.”

Vision Statement Adopted February 7, 2006

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

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Estimated Actuals	2021/22			
					Adopted Budget	Adjusted Budget	Proposed Adjustments	Proposed Budget
Revenues								
Expenditures	\$101,939,175 90,494,219	\$115,286,615 97,069,126	\$114,334,026 101,318,229	\$128,073,658 102,122,755	\$119,887,910 110,031,890	\$119,887,910 110,031,890	\$0 3,197,352	\$119,887,910 113,229,242
Revenues over (under) expenditures	11,444,956	18,217,489	13,015,797	25,950,903	9,856,020	9,856,020	(3,197,352)	6,658,668
Other sources & uses:								
Operating transfers in	9,492,586	11,903,826	11,199,568	10,890,542	11,469,370	11,469,370	210,401	11,679,771
Operating transfers out	(20,998,217)	(22,332,286)	(24,459,727)	(27,033,377)	(20,704,390)	(20,704,390)	(4,649,333)	(25,353,723)
Total other sources & uses	(11,505,631)	(10,428,460)	(13,260,159)	(16,142,835)	(9,235,020)	(9,235,020)	(4,438,932)	(13,673,952)
Revenues & other sources over (under) expenditures and other uses	(60,675)	7,789,029	(244,362)	9,808,068	621,000	621,000	(7,636,284)	(7,015,284)
Fund balance, beginning of year	31,175,668	32,116,136	39,272,847	38,692,079	33,095,101	48,500,147	0	48,500,147
Projected expenditure savings from current year						0	0	0
GASB 31 adjustment	554,942	(632,318)	(336,406)					
Eliminate RDA receivables								
Prior period adjustment	446,201							
Fund balance, end of year	\$32,116,136	\$39,272,847	\$38,692,079	\$48,500,147	\$33,716,101	\$49,121,147	(\$7,636,284)	\$41,484,863
FUND BALANCE								
Reserved								
Inventories	\$349,801	\$330,543	\$327,065	\$327,065	\$327,065	\$327,065		\$327,065
Jr. Lien Bonds	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000		2,500,000
Total reserved	2,849,801	2,830,543	2,827,065	2,827,065	2,827,065	2,827,065	0	2,827,065
Unreserved								
Economic Uncertainty	6,919,867	6,919,867	8,500,057	8,514,643	8,514,643	8,514,643	954,943	9,469,586
Designated for ECB	1,760,877	1,578,985	0	0	0	0	1,638,255	1,638,255
PERS	3,446,364	4,588,085	6,038,085	5,869,393	5,869,393	5,869,393	5,017,000	10,886,393
Future projects and commitments	3,582,227	8,685,367	6,029,872	15,405,046	0	15,405,046	(15,246,482)	158,564
Unappropriated								
	\$18,559,136	\$24,602,847	\$23,395,079	\$32,616,147	\$17,211,101	\$32,616,147	(\$7,636,284)	\$24,979,863
Available for Contingencies (15%)	\$13,557,000	\$14,670,000	\$15,297,000	\$15,884,000	\$16,505,000	\$16,505,000	\$0	\$16,505,000

City of Fontana
Unreserved Fund Balance
FY 2021/2022

	Estimated Fund Balance July 1, 2021	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Other General Funds:								
102 City Technology	\$4,150,444	\$0	\$4,230,000	(\$4,324,750)	\$0	\$4,055,694	(\$290,107)	\$3,765,587
103 Facility Maintenance	807,602	0	7,370,900	(7,370,900)	0	807,602	(69,616)	737,986
104 Office of Emergency Services	3,116,657	0	0	(37,390)	0	3,079,267	0	3,079,267
105 KFON	1,370,789	250,000	0	(254,540)	0	1,366,249		1,366,249
106 Self Insurance	8,183,112	6,007,180	0	(6,920,580)	0	7,269,712	7,770	7,277,482
107 Retirees Medical Benefits	25,521,570	520,000	2,500,000	(2,500,000)	0	26,041,570		26,041,570
108 Supplemental Retirement	1,608	0	30,600	(32,000)	0	208		208
110 General Fund Operating Projects	5,989	0	1,412,700	(1,412,700)	0	5,989	0	5,989
125 Storm Water Compliance	210,280	134,000	0	(164,570)	0	179,710	(10,327)	169,383
Total Other General Funds	\$43,368,051	\$6,911,180	\$15,544,200	(\$23,017,430)	\$0	\$42,806,001	(\$362,280)	\$42,443,721
Special Revenue Funds:								
201 Muni Svcs Fiscal Impact Fee	\$21,502,702	\$1,352,500	\$0	\$0	(\$859,000)	\$21,996,202		\$21,996,202
222 Crime Prev Asset Seizure	50,789	8,500	0	(34,600)	0	24,689	(2,669)	22,020
223 Federal Asset Seizure	3,760,440	1,574,900	0	(2,099,290)	0	3,236,050	(41,500)	3,194,550
224 State Asset Seizure	380,326	75,600	0	(52,790)	0	403,136		403,136
225 PD Traffic Safety	2,115,432	374,500	0	(199,500)	0	2,290,432	(104,694)	2,185,738
241 Air Quality Mgmt District	228,239	310,500	0	(16,000)	(16,100)	506,639	(50,050)	456,589
242 Measure I - TCR	0	0	0	0	0	0		0
243 Traffic Safety	54,204	32,250	0	(59,520)	0	26,934		26,934
244 Prop 1B	138,531	1,200	0	0	0	139,731		139,731
245 Measure I Reimb 2010-2040	92,318	0	0	0	0	92,318	0	92,318
246 Measure I Local 2010-2040	9,938,486	3,845,630	0	(2,565,110)	(99,900)	11,119,106	(3,398,230)	7,720,876
281 Gas Tax (State)	1,006,223	4,902,200	0	(3,730,430)	(576,500)	1,601,493		1,601,493
282 Solid Waste Mitigation	1,829,089	3,029,400	0	(2,596,810)	(449,100)	1,812,579	(572)	1,812,007
283 Road Maintenance & Rehab	56,410	4,155,800	0	(4,145,000)	0	67,210		67,210
301 Grants	210,552	475,360	100,520	(350,880)	0	435,552	(435,552)	0
302 ARPA 2021	8,902	0	0	0	0	8,902		8,902
321 Fed Law Enf Block Grant	0	208,330	0	(208,330)	0	0	0	0
322 State COPS AB 3229	168,321	380,000	0	(404,430)	0	143,891	(81,103)	62,788
362 CDBG	1,050,636	2,329,030	0	(2,228,170)	(91,800)	1,059,696	90,045	1,149,741
363 Home Program	812,746	796,660	0	(790,900)	0	818,506	(77,126)	741,380

City of Fontana
Unreserved Fund Balance
FY 2021/2022

	Estimated Fund Balance July 1, 2021	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Special Revenue Funds:								
365	Down Pymt Assistance Prgm	\$11,271	\$0	\$0	\$0	\$11,271		\$11,271
385	After School Program	0	3,854,890	0	(3,531,790)	(323,100)	0	0
395	LMD #1 City Wide	2,535,625	925,700	0	(989,660)	(139,600)	2,332,065	(526,000) 1,806,065
396	LMD #2 Village of Heritage	651,672	2,449,000	510,300	(2,766,620)	(308,200)	536,152	(40,840) 495,312
397	LMD #3 Empire Center	261,021	64,150	0	(61,070)	(4,400)	259,701	
398	LMD #3 Hunter's Ridge	2,773,875	820,900	118,090	(901,790)	(95,200)	2,715,875	(88,955) 2,626,920
399	LLMD #3 Hunter's Ridge	37,510	34,350	0	(32,000)	(2,800)	37,060	
401	CFD #1 Southridge Village	6,681,829	5,567,400	0	(4,068,770)	(2,067,500)	6,112,959	(22,586) 6,090,373
403	CFD #6-3A Bellgrove II	401,355	231,000	0	(141,650)	(35,300)	455,405	
404	CFD #6-2 N Morningside	304,824	92,350	0	(68,130)	(7,100)	321,944	
405	CFD #6-1 Stratham	586,134	189,800	0	(118,420)	(102,700)	554,814	(6,790) 548,024
406	CFD #6 The Landings	3,187,981	349,200	98,610	(459,860)	(50,300)	3,125,631	(36,188) 3,089,443
407	CFD #7 Country Club Estates	386,515	115,450	12,000	(146,420)	(14,500)	353,045	(313) 352,732
408	CFD #8 Presley	1,016,529	80,700	97,200	(239,440)	(21,800)	933,189	(112,534) 820,655
409	CFD #9M Morningside	318,875	165,700	0	(128,150)	(100,900)	255,525	
410	CFD #10M Jurupa Industrial	274,225	39,900	0	(35,130)	(3,400)	275,595	
412	CFD #12 Sierra Lakes	1,551,061	902,200	144,700	(1,221,240)	(119,400)	1,257,321	(10,171) 1,247,150
413	CFD #13M Summit Heights	1,243,943	439,300	92,930	(680,980)	(73,600)	1,021,593	(5,615) 1,015,978
414	CFD #14M Sycamore Hills	232,160	422,140	0	(271,020)	(203,600)	179,680	(7,753) 171,927
415	CFD #15M Silver Ridge	291,668	278,600	0	(138,640)	(194,100)	237,528	
416	CFD #16M Ventana Pointe	149,248	44,400	0	(36,890)	(27,000)	129,758	
418	CFD #18M Badiola Homes	43,357	7,150	0	(3,200)	(3,900)	43,407	
420	CFD #20M	131,400	33,400	0	(31,570)	(17,800)	115,430	
421	CFD #21M	222,777	40,900	0	(15,900)	(19,900)	227,877	
423	CFD #23M	46,106	7,900	0	(2,670)	(10,200)	41,136	
424	CFD#24M	180,717	46,000	0	(16,770)	(25,500)	184,447	(1,620) 182,827
425	CFD #25M	337,334	84,100	0	(59,300)	(47,900)	314,234	
427	CFD #27M	17,534	65,710	0	(48,610)	(4,100)	30,534	
428	CFD #28M	563,407	149,300	0	(52,520)	(98,700)	561,487	
429	CFD #29M	48,552	23,600	0	(18,090)	(17,400)	36,662	
430	CFD #30M	763,980	240,900	0	(118,530)	(144,300)	742,050	
431	CFD #31 Citrus Heights North	581,363	299,800	0	(209,910)	(168,000)	503,253	

City of Fontana
Unreserved Fund Balance
FY 2021/2022

	Estimated Fund Balance July 1, 2021	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Special Revenue Funds:								
432	CFD #32M	\$94,181	\$18,600	\$0	(\$3,370)	(\$13,600)	\$95,811	\$95,811
433	CFD #33M Empire Lighting	139,010	42,100	0	(38,940)	(2,100)	140,070	140,070
434	CFD #34 Empire Detention Basin	233,946	22,900	0	(10,780)	(1,000)	245,066	245,066
435	CFD #35M	1,653,825	512,700	0	(557,800)	(156,200)	1,452,525	(35,961) 1,416,564
436	CFD #36M	56,289	22,600	0	(10,640)	(17,400)	50,849	50,849
437	CFD #37 Montelago	289,307	89,700	0	(49,760)	(45,900)	283,347	283,347
438	CFD #38M	850,379	182,150	0	(105,830)	(105,900)	820,799	820,799
439	CFD #39M	54,740	21,900	0	(10,810)	(15,000)	50,830	50,830
440	CFD #40M	59,526	10,900	0	(1,050)	(7,400)	61,976	61,976
441	CFD #41M	119,953	16,000	0	(8,370)	(7,100)	120,483	120,483
442	CFD #42M	277,051	45,950	0	(61,590)	(5,400)	256,011	256,011
444	CFD #44M	32,927	9,200	0	(7,410)	(5,300)	29,417	29,417
445	CFD #45M	389,355	102,600	0	(82,670)	(49,200)	360,085	360,085
446	CFD #46M	288,838	50,800	0	(29,260)	(20,600)	289,778	289,778
447	CFD #47M	17,584	11,600	0	(12,550)	(5,400)	11,234	11,234
448	CFD #48M	412,879	77,200	0	(51,840)	(28,100)	410,139	410,139
449	CFD #49M	36,773	13,050	0	(14,840)	(5,400)	29,583	29,583
450	CFD #50M	83,694	35,850	0	(22,780)	(27,400)	69,364	69,364
451	CFD #51M	171,466	66,700	0	(52,460)	(33,600)	152,106	152,106
453	CFD #53M	68,209	9,350	0	(4,120)	(4,400)	69,039	69,039
454	CFD #54M	77,100	24,800	0	(18,010)	(11,800)	72,090	72,090
455	CFD #55M	52,907	7,400	0	(5,120)	(2,600)	52,587	52,587
456	CFD #56M	113,684	27,000	0	(400)	(23,600)	116,684	116,684
457	CFD #57M	66,739	14,600	0	(12,610)	(5,600)	63,129	63,129
458	CFD #58M	13,050	4,500	0	(1,500)	(3,800)	12,250	12,250
459	CFD #59M	4,265	2,400	0	(500)	0	6,165	6,165
460	CFD #60M	84,267	13,200	0	(9,450)	(5,000)	83,017	83,017
461	CFD #61M	364,732	56,600	0	(27,150)	(26,200)	367,982	367,982
462	CFD #62M	35,956	5,900	0	(2,150)	0	39,706	39,706
463	CFD #63M	479,978	57,750	0	(19,760)	(400)	517,568	517,568
464	CFD #64M	61,251	5,400	0	0	0	66,651	66,651
465	CFD #65M	182,469	21,400	0	(6,770)	(9,800)	187,299	187,299

City of Fontana
Unreserved Fund Balance
FY 2021/2022

	Estimated Fund Balance July 1, 2021	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Special Revenue Funds:								
467 CFD #67M	\$194,253	\$43,700	\$0	(\$30,870)	(\$21,500)	\$185,583		\$185,583
468 CFD #68M	127,506	25,100	0	(18,440)	(11,100)	123,066		123,066
469 CFD #69M	623,455	169,700	0	(65,570)	(94,000)	633,585		633,585
470 CFD #70M Avellino	239,574	79,200	0	(43,010)	(36,060)	239,704		239,704
471 CFD #71M Sierra Crest	417,918	120,400	0	(112,120)	(40,700)	385,498		385,498
472 CFD #72M	32,732	11,000	0	(5,340)	(5,700)	32,692		32,692
473 CFD #73M	260,101	67,400	0	(27,990)	(33,690)	265,821		265,821
474 CFD #74M	324,003	85,900	0	(34,110)	(500)	375,293		375,293
475 CFD #75M	52,227	14,450	0	(7,000)	(7,790)	51,887		51,887
476 CFD #76M	109,197	34,000	0	(39,560)	(13,800)	89,837		89,837
477 CFD #77M	46,332	12,400	0	(6,320)	(6,000)	46,412		46,412
478 CFD #78M	143,894	70,400	0	(11,290)	(1,000)	202,004		202,004
479 CFD #79M	113,429	21,700	0	(300)	0	134,829		134,829
480 CFD #80M	479,659	215,300	0	(138,940)	(110,100)	445,919		445,919
481 CFD #81M	119,477	110,400	0	(74,440)	(51,400)	104,037	(767)	103,270
482 CFD #82M	85,336	27,200	0	0	0	112,536		112,536
483 CFD #83M	151,522	62,050	0	(23,620)	(26,100)	163,852		163,852
484 CFD #84M	35,164	19,250	0	(10,320)	(8,700)	35,394		35,394
485 CFD #85 THE MEADOWS	694,036	419,600	0	(273,000)	(88,500)	752,136	(22,374)	729,762
486 CFD #86 ETIWANDA RIDGE	176,645	63,800	0	(47,060)	(27,560)	165,825		165,825
487 CFD #87 El Paseo	73,612	73,000	0	(8,900)	0	137,712		137,712
488 CFD #88 SIERRA CREST II	185,794	113,400	0	(58,110)	(33,000)	208,084		208,084
489 CFD #89 BELROSE	120,069	60,400	0	(19,590)	0	160,879		160,879
490 CFD #90 SUMMIT @ ROSENA PH i	711,496	351,800	0	(162,890)	0	900,406		900,406
491 CFD #91M	14,037	6,900	0	0	0	20,937		20,937
492 CFD #92M	33,551	16,500	0	0	0	50,051		50,051
493 CFD #93M	22,568	11,000	0	0	0	33,568		33,568
494 CFD #94M	4,238	2,000	0	0	0	6,238		6,238
495 CFD #95 SUMMIT @ ROSENA PH II	321,408	160,600	0	(161,310)	0	320,698		320,698
496 CFD #96M Tr. 19957	23	0	0	0	0	23		23
497 CFD #97M	10,482	5,100	0	0	0	15,582		15,582
498 CFD #98M	6,038	6,000	0	0	0	12,038		12,038
501 CFD #101M	7,863	7,800	0	0	0	15,663		15,663
502 CFD #102M	5,017	5,000	0	0	0	10,017		10,017
503 CFD #103M Estrada	4,410	0	0	0	0	4,410		4,410
505 CFD #105M	0	0	0	0	0	0	39,080	39,080
Total Special Revenue Funds	\$82,051,590	\$46,013,500	\$1,174,350	(\$38,716,890)	(\$7,807,000)	\$82,715,550	(\$4,980,838)	\$77,734,713

City of Fontana
Unreserved Fund Balance
FY 2021/2022

	Estimated Fund Balance July 1, 2021	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Debt Service Funds:								
580 General Debt Service	\$89,856	\$189,300	\$2,947,040	(\$3,136,720)	\$0	\$89,476		\$89,476
Total Debt Service Funds	\$89,856	\$189,300	\$2,947,040	(\$3,136,720)	\$0	\$89,476	\$0	\$89,476
Capital Project Funds:								
601 Capital Reinvestment	\$100,000	\$37,000	\$2,300,000	(\$2,300,000)	(\$137,000)	\$0	\$0	\$0
602 Capital Improvements	15,867,186	79,000	0	(2,567,420)	(353,900)	13,024,866	725,000	13,749,866
603 Future Capital Projects	14,130,310	180,000	0	0	(453,400)	13,856,910	(135,295)	13,721,615
620 San Sevaine Flood Control	1,166,102	475,700	0	(95,290)	(13,400)	1,533,112		1,533,112
621 Upper Etiwanda Flood Control	46,861	400	0	0	0	47,261		47,261
622 Storm Drain	9,612,476	2,991,000	0	(118,660)	(123,000)	12,361,816	(680,000)	11,681,816
623 Sewer Expansion	18,194,855	2,620,000	0	(12,075,000)	(120,000)	8,619,855		8,619,855
630 Circulation Mitigation	9,099,520	5,191,000	0	(12,620)	(181,500)	14,096,400	(1,576,106)	12,520,294
631 Fire Assessment	212,361	156,300	0	0	(321,370)	47,291		47,291
632 General Government	10,283,882	1,084,000	0	0	0	11,367,882		11,367,882
633 Landscape Medians	3,656,813	649,800	0	(3,110)	(46,900)	4,256,603	(2,890,000)	1,366,603
634 Library Capital Improvement	1,018,837	403,500	0	0	0	1,422,337		1,422,337
635 Parks Development	2,008,242	1,857,000	0	(281,620)	(219,300)	3,364,322	2,463,444	5,827,766
636 Police Capital Facilities	2,751,818	673,500	0	0	(4,600)	3,420,718		3,420,718
637 Underground Utilities	298,744	102,200	0	0	0	400,944		400,944
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
653 CFD #7 Club Estates	0	0	0	0	0	0	5,881	5,881
654 CFD #11 Heritage West	0	0	0	0	0	0	1,171	1,171
655 CFD #12 Sierra Lakes	0	0	0	0	0	0	8,457	8,457
657 CFD #31 Citrus Heights North	12,574	100	0	0	0	12,674		12,674
658 CFD #37 Montelago	6,062	0	0	0	0	6,062	1,747	7,809
659 CFD #70 Avellino	799	0	0	0	0	799	706	1,505
660 CFD #71 Sierra Crest	3,042	0	0	0	0	3,042		3,042
661 CFD #80 Bella Strada	6,784	0	0	0	0	6,784		6,784
662 CFD #81 Gabriella	4	0	0	0	0	4		4
663 CFD #74B Citrus/Summit	478,326	0	0	0	0	478,326		478,326
664 CFD #86 Etiwanda Ridge	920,999	0	0	0	0	920,999		920,999
665 CFD #85 The Meadows	2,607,874	0	0	0	0	2,607,874	(2,602,211)	5,663
666 CFD #88 Sierra Crest II	6,502	0	0	0	0	6,502		6,502
667 CFD #89 Belrose	8,187	0	0	0	0	8,187		8,187
668 CFD #90 Summit @ Rosena Ph I	23,533,056	0	0	(4,584,010)	0	18,949,046		18,949,046
670 CFD #87 El Paseo	0	0	0	0	0	0	5,459,468	5,459,468
Total Capital Project Funds	\$116,032,216	\$16,500,500	\$2,300,000	(\$22,037,730)	(\$1,974,370)	\$110,820,616	\$782,263	\$111,602,879

City of Fontana
Unreserved Fund Balance
FY 2021/2022

	Estimated Fund Balance July 1, 2021	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Enterprise Funds:								
701	Sewer Maintenance & Operations	\$7,421,269	\$23,893,910	\$0	(\$21,644,880)	(\$2,780,500)	\$6,889,799	(\$266,958) \$6,622,841
702	Sewer Capital Projects	524,777	192,500	502,240	(160,600)	(9,100)	1,049,817	(3,100) 1,046,717
703	Sewer Replacement	10,233,904	1,118,000	0	(6,764,760)	(661,840)	3,925,304	(10,600) 3,914,704
710	Water Utility	635,075	4,700	0	0	0	639,775	639,775
Total Enterprise Funds		\$18,815,025	\$25,209,110	\$502,240	(\$28,570,240)	(\$3,451,440)	\$12,504,695	(\$280,658) \$12,224,037
Internal Service Fund:								
751	FLEET OPERATIONS	\$9,235,434	\$8,327,730	\$0	(\$7,210,870)	\$0	\$10,352,294	(\$1,542,441) \$8,809,853
TOTAL ALL FUNDS		\$269,592,172	\$103,151,320	\$22,467,830	(\$122,689,880)	(\$13,232,810)	\$259,288,632	(\$6,383,954) \$252,904,678
Total Transfers Including General Fund								
				\$33,937,200			(\$33,937,200)	

City of Fontana
Recommended Adjustments
 FY 2021/2022

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
101 General Fund					3,197,352	0	210,401	4,649,333	(7,636,284)	
<i>Revenue adjustments (one-time)</i>										
10140231 POL Patrol Units 6900 Operating transfers in 210,401 210,401 } Xfer back from GF Operating Proj remaining personnel budget not used in FY20/21										
<i>Personnel adjustments (recurring):</i>										
10115000 HR HR Administration		Various personnel accounts		52,480			(52,480)			Add new Admin Secretary position
10122000 CC Records & Elections		Various personnel accounts		(26,060)			26,060			Eliminate two P/T Office Assistant positions
10128500 MS Customer Service	7111	Part-time employees		25,000			(25,000)			Addtl funding for classified part-time employees
10132300 BS B&S Administration		Various personnel accounts		51,070			(51,070)			Add new Bldg Permit Technician position
10132300 BS Permits		Various personnel accounts		4,920			(4,920)			Reclass PC#34025 to Bldg Permit Technician
10136004 ENG Land Development		Various personnel accounts		(750)			750			Downgrade PC#36035 from Real Prop Analyst to Mgmt Analyst I
10140104 POL Communications/Dispatch		Various personnel accounts		7,970			(7,970)			Salary increase for PC#40079
10140300 POL Special Op - Admin		Various personnel accounts		3,210			(3,210)			Reclass PC#4022 to Police Dispatcher II
Various POL Various		Various personnel accounts		318,680			(318,680)			FY 2021/22 PMA Contract Negotiations
10140231 POL Patrol		Various personnel accounts		(249,930)			249,930 } Eliminate PC#40186 after PC#40303 was added to replace retiring Sergeant			
10140231 POL Patrol	7090	Attrition factor		249,930			(249,930)			Attrition factor to offset above
<i>Personnel adjustments (one-time):</i>										
Various Various	7012	Annual leave cash out		250,760			(250,760)			Leave paid upon employee retirement
10124101 CS Admin After School	7020	Worker's comp		7,650			(7,650)			Funding to cover ASES W/C not allowed in grant
10140231 POL Patrol	8790	Operating transfer out					(4,637)	4,637		Decrease xfer to Fund 110 due to CDBG Grant alloc increase in FY21/22
<i>Offsetting adjustments:</i>										
10124000 CS Community Svcs Admin	8318	Office equip furn & fix		(12,000)			12,000 } Xfer funds to GF Operating Proj Fund #110 for additional funding needed to purchase OnmiTrans/Senior			
10124000 CS Community Svcs Admin	8790	Operating transfer out					12,000	(12,000)		transportation bus
10140X00 POL Various	8210	Vehicle maintenance		(141,970)			141,970 } Xfer FY21/22 O&M and Cap Recovery to GF Operating Project			
10140100 POL Admin Services	8790	Lease payment					141,970	(141,970)		Fund #110 for Enterprise Lease Agreement

City of Fontana
Recommended Adjustments
FY 2021/2022

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
New requests (recurring):										
10110200	CA	City Manager's Office	8130	Other professional services	13,500				(13,500)	State lobbyist agreement increase (annual \$18K)
10122000	CC	Records and Elections	8018	Conference & meetings	4,000				(4,000)	Professional growth training & Assoc membership
10122000	CC	Records and Elections	8130	Other professional services	9,900				(9,900)	Campaign disclosure & Form 700 electronic filing
10136003	ENG	Construction Inspection	8010	Departmental expense	1,700				(1,700)	Traffic cone replacement for inspection and traffic signal lane closures
10136005	ENG	Traffic/Streets	8010	Departmental expense	600				(600)	
10138202	PW	Parks	8130	Other professional services	30,000				(30,000)	Addtl funding for Metrolink Security Services
10138209	PW	Landscape Maint	8130	Other professional services	21,300				(21,300)	Landscape & lighting maint @ Terra Vista/Segovia Ln
10140233	POL	Air Support	8130	Other professional services	17,904				(17,904)	Helicopter liab coverage insurance increase
10140352	POL	Community Programs	8130	Other professional services	30,420				(30,420)	Crossing guard contract (CC-X 9/28/21)
New requests (one-time):										
10110200	CA	City Manager's Office	8130	Other professional services	25,000				(25,000)	Addtl training for managers/supervisors
10110500	CA	Economic Develop	8130	Other professional services	100,000				(100,000)	City contract for services & outreach to the business community to support expansion and jobs
10115000	HR	HR Administration	8011	Advertising	15,000				(15,000)	Addtl advertising due to higher level of vacancies
10115000	HR	HR Administration	8010	Departmental expense	2,800				(2,800)	Office equip/supplies for new Admin Secretary position
10115000	HR	HR Administration	8130	Other professional services	500,000				(500,000)	City-wide classification & compensation study
10115100	HR	Benefits	8790	Operating transfers out			600,000		(600,000)	Xfer to Self-Insurance Fund #106 for increase ins premium
10122000	CC	Records and Elections	8010	Departmental expense	5,843				(5,843)	Various departmental expenses
10128400	MS	Budget/Payroll	8010	Departmental expense	5,000				(5,000)	Replace existing shredder in the Payroll office
10130000	DS	Develop Svs Admin	8118	Environmental services	2,900				(2,900)	Phase I environmental study for potentiall prop acq
10130000	DS	Develop Svs Admin	8130	Other professional services	27,000				(27,000)	Slovene Hall bldg rehabilitation plan
10130000	DS	Develop Svs Admin	8130	Other professional services	22,000				(22,000)	Regional air quality & gas emission trends study
10132100	BS	Inspection Services	8130	Other professional services	300,000				(300,000)	Addtl on-call inspection svcs thru year end
10132200	BS	Plan Check Services	8130	Other professional services	50,000				(50,000)	Addtl plan check svcs thru year end
10132200	BS	Plan Check Services	8130	Other professional services	12,000				(12,000)	Temporary help to assist with customer service
10136005	ENG	Traffic/Streets	8130	Other professional services	30,000				(30,000)	Removal of abandoned traffic comm facility towers
10138205	PW	Pools	8130	Other professional services	28,210				(28,210)	Installation of concrete barrier wall @ Martin Tudor Pk
10138104	PW	Street Maintenance	8790	Operating transfers out			3,900,000		(3,900,000)	Xfer to Cap Reinv Fund #601 for pavement mgmt
10140100	POL	Administrative Svcs	8019	Communications	6,000				(6,000)	Additional EOC emergency satellite phones
10140107	POL	Police Facilities	8013	Equip (non-comp) <\$5000	22,810				(22,810)	Purchase & replace worn out and damaged office chairs
10140108	POL	Jail Services	8130	Other professional services	194,870				(194,870)	Addt funds to cover G4S jail service contract
10140229	POL	ICAC	8032	Outsourced svcs (HW/SW)	11,130				(11,130)	Computer forensic software to assist in investigations
10140352	POL	Community Programs	8210	Vehicle maintenance	1,000				(1,000)	Swapping blue unit #9649 with unit #94358
10140352	POL	Community Programs	8130	Other professional services	500				(500)	Additional vehicle parts for swapped unit #94358
10140366	POL	Gangs	8210	Vehicle maintenance	(5,750)				5,750	Swapping blue unit #7091 with unit #94600
10140366	POL	Gangs	8130	Other professional services	500				(500)	Additional vehicle parts for swapped unit #94600
10140369	POL	RRT	8130	Other professional services	500				(500)	Addtl vehicle parts needed after swapping blue unit #7988 with unit #94486
10140379	POL	COAST	8010	Departmental expense	10,000				(10,000)	Supplies/equip related to assist in daily tasks
10140379	POL	COAST	8210	Vehicle maintenance	9,370				(9,370)	Annual O&M for new unit #94199

City of Fontana
Recommended Adjustments
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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
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Carryovers:

10110200	CA	City Administration	8115	Consulting services	78,530				(78,530)	Carryover purchase orders from FY 20/21
10110200	CA	City Administration	8010	Departmental expense	5,000				(5,000)	Rollover unencumbered funds from FY20/21 to cover
10110400	CA	Marketing & Communication	8010	Departmental expense	28,000				(28,000)	office equipment purchases
10110500	CA	Economic Development	8018	Conference & meetings	17,000				(17,000)	Rollover FY20/21 funds to cover ICSC Las Vegas
10120100	AS	Business Development	8130	Other professional services	33,500				(33,500)	Carryover purchase orders from FY 20/21
10124000	CS	Community Svcs Admin	8014	Computer hardware <\$5K	11,574				(11,574)	Carryover purchase orders from FY 20/21
10128200	MS	Accounting	8130	Other professional services	39,196				(39,196)	Carryover purchase orders from FY 20/21
10132100	BS	Inspection Services	8130	Other professional services	11,990				(11,990)	Carryover purchase orders from FY 20/21
10134100	CD	Planning	8130	Other professional services	130,537				(130,537)	Carryover purchase orders from FY 20/21
10136004	ENG	Land Development	8130	Other professional services	100,854				(100,854)	Carryover purchase orders from FY 20/21
10138202	PW	Parks	8130	Other professional services	5,880				(5,880)	Carryover purchase orders from FY 20/21
10140231	POL	Police Facilities	8030	Equipment maintenance	655,784				(655,784)	Carryover purchase orders from FY 20/21
Various	POL	Various	8012	Uniform expense	19,320				(19,320)	Rollover FY20-21 funds for bullet proof vests
10140228	POL	Field Evidence Unit	Various operating accounts		13,220				(13,220)	Rollover FY20-21 funds to set up new FET position

City of Fontana
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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
102 City Technology					290,107	0	0	0	(290,107)	
10226101	IT	Information Systems		Various expense accounts	255,201				(255,201)	Carryover purchase orders from FY 20/21
10226203	IT	Computer Program	8014	Computer hardware <\$5000	14,131				(14,131)	Carryover purchase orders from FY 20/21
10226204	IT	Network	8315	Computer hardware >\$5000	20,775				(20,775)	Carryover purchase orders from FY 20/21
103 Facility Maintenance					69,616	0	0	0	(69,616)	
10326202	IT	Communications	8019	Communications	12,416				(12,416)	Carryover purchase orders from FY 20/21
10338317	PW	PW Facilities Repair	8130	Other professional services	10,200				(10,200)	Carryover purchase orders from FY 20/21
10338317	PW	PW Facilities Repair	8130	Other professional services	47,000				(47,000)	Contract cost increase for HVAC services
104 Office of Emergency Services					5,142,973	5,142,973	0	0	0	
10428008	MS	Treasury ERA1	5311			95,683			95,683 } FY21/22 allocation to Emergency Rental Assistance	
10428008	MS	Treasury ERA1	8028	City program	95,683				(95,683) } (ERA) funds for Admin fees	
10428009	MS	Treasury ERA2	5311			5,047,290			5,047,290 } Increase rev & exo budget for the participation in the	
10428009	MS	Treasury ERA2	8028	City program	5,047,290				(5,047,290) } State Rental Assistance Program 2 as approved by	
										Council 10/12/21
106 Self Insurance					600,000	7,770	600,000	0	7,770	
10615001	HR	Workers' Compensation	6429	Workers' comp charges		7,770			7,770	Adjust W/C rev based on new personnel requests
10615200	HR	Risk Liability	6900	Operating transfers in			600,000		600,000	Transfer from GF to cover increased costs of annual
10615200	HR	Risk Liability	8130	Other professional services	600,000				(600,000)	City insurance premium
110 General Fund Operating Projects					66,482	0	276,883	210,401	0	
02420001-110-B	CS	OmniTrans-FCSC Transp	6900	Operating transfer in			12,000		12,000 } Xfer from GF for addtl funding needed to purchase	
02420001-110-B	CS	OmniTrans-FCSC Transp	8319	Vehicles	12,000				(12,000) } OmniTrans/Senior transportation bus	
04010004-110-A	POL	Enterprise Fleet Management	6900	Operating transfers in			127,550		127,550 } Xfer from Fleet Fund #751 Capital Recovery amount	
04010004-110-A	POL	Enterprise Fleet Management	6900	Operating transfers in			141,970		141,970 } collected in prior fiscal year and xfer from the GF the	
04010004-110-A	POL	Enterprise Fleet Management	8030	Maintenance equipment	50,000				(50,000) } O&M and Capital Recovery amount budgeted in the	
04010004-110-A	POL	Enterprise Fleet Management	8420	Lease payment expense	219,520				(219,520) } current fiscal year to pay the 5-year lease agreement	
04032033-110-A	POL	Bike Patrol-CDBG Pub Sfty	6900	Operating transfers in			(4,637)		(4,637) } Decrease xfer from GF since FY21/22 CDBG Grant	
04032033-110-A	POL	Bike Patrol-CDBG Pub Sfty	7010	Full-time employees	(4,637)				4,637 } allocation was higher than anticipated.	
11040200	POL	Field Services Admin	8790	Operating transfer out				210,401	(210,401) }	
0402000X-110-A	POL	2020 COPS Grant		Various personnel accounts	(149,294)				149,294 } Xfer back to General Fund remaining personnel budget	
04032033-110-A	POL	Bike Patrol-CDBG Pub Sfty		Various personnel accounts	(61,108)				61,108 } not used in FY20/21	
125 Storm Water Compliance					10,327	0	0	0	(10,327)	
12536001	ENG	Plan Check Engineering	8130	Other professional services	10,327				(10,327)	Carryover purchase orders from FY 20/21
222 Crime Prevention Asset Seizure					2,669	0	0	0	(2,669)	
22240353	POL	Explorer Program	8010	Departmental expense	2,669				(2,669)	Carryover purchase orders from FY 20/21
223 Federal Asset Seizure					41,500	0	0	0	(41,500)	
22340373	POL	Federal Seizures	8013	Equip (non-comp) <\$5000	41,500				(41,500)	Purchase of additional tasers for PD

City of Fontana
Recommended Adjustments
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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
225 PD Traffic Safety					104,694	0	0	0	(104,694)	
22540362	POL	Traffic Safety	8032	Outsourced svcs (HW/SW)	102,000				(102,000)	Crossroads Software & Integration CC approved 9/14/21
22540362	POL	Traffic Safety	8012	Uniform expense	2,694				(2,694) }	Carryover purchase orders from FY 20/21
241 Air Quality Mgmt District					50,050	0	0	0	(50,050)	
24136000	ENG	AQMD - Engineering	8030	Equipment maint	20,050				(20,050)	Addtl funding for SBCTA Co-op Agreement 16-1001389 approved in FY18-19
36003339-241-C	ENG	Alder-Locust-Ramona SRTS	8312	Land acquisition expense	30,000				(30,000)	Addtl funding needed to cover ROW contract svcs
245 Measure I 2010-2040 Riemb					3,333,894	3,333,894	0	0	0	
36003333-245-A	ENG	Foothill:Hemlock-Almeria	5348	Measure I 2010-2040	88,270				88,270	Additional funding needed for the design & environmental work for the Malaga Bridge project
36003333-245-A	ENG	Foothill:Hemlock-Almeria	8130	Other professional services	88,270				(88,270) }	
36003350-245-A	ENG	Etiwanda/Slover Arterial	5348	Measure I 2010-2040		1,358,000			1,358,000	Addtl funding needed to cover ROW & construction cost for the Etiwanda/Slover Project
36003350-245-A	ENG	Etiwanda/Slover Arterial		Various expense accounts	1,358,000				(1,358,000)	
36003281-245-A	ENG	Sierra:Foothill-Baseline Art	5348	Measure I 2010-2040		1,887,624			1,887,624	Addtl funding needed to cover ROW & construction cost for the Sierra:Foothill-Baseline Arterial project
36003281-245-A	ENG	Sierra:Foothill-Baseline Art		Various expense accounts	1,887,624				(1,887,624)	
246 Measure I 2010-2040 Local					3,398,230	0	0	0	(3,398,230)	
Various	ENG	Measure I Programs		Various expense accounts	77,123				(77,123)	Carryover purchase orders from FY 20/21
36000003-246-B	ENG	Fontana SRTS Gap Closure	8329	Other construction	20,000				(20,000)	Addtl funding to cover design phase as approved by Council on 7/27/21, File #21-729
36000022-246-A	ENG	SR-210 @ Beech Ave TS	8329	Other construction	500,000				(500,000)	New traffic signal at SR-210/Beech Ave Intersection
36000023-246-A	ENG	Fiber Optic/Heritage Cir & Sierra	8329	Other construction	373,000				(373,000)	Install Fiber Optic to provide traffic signal connectivity per Communication Network Master Plan
36003307-246-A	ENG	Valley/Almond TS	8329	Other construction	60,000				(60,000)	Addtl funding to cover increase in TS construction
36003341-246-A	ENG	Cherry/Live Oak TS Mod	8329	Other construction	630,000				(630,000)	Additional funding to cover roadway improvements
36003355-246-A	ENG	Citrus/Ceres Traffic Signal	8329	Other construction	525,000				(525,000)	Increase in the engineer's estimate and costs related to SCRRRA coordination
36003370-246-A	ENG	Foothill/Alder Curb Ramp	8329	Other construction	230,000				(230,000)	Addtl funding to cover increase in construction as approved by Council on 9/14/21, File #21-853
36003382-246-A	ENG	Mango So Highland TS	8329	Other construction	650,000				(650,000)	Addtl funding to cover increase in TS construction
36003384-246-A	ENG	FS78 Citrus/Chase TS	8329	Other construction	440,000				(440,000)	Addtl funding to cover increase in TS construction
36003363-246-A	ENG	TMC Earmarck	8112	Engineering services	(14,352)				14,352	Project complete, return remaining funds to FB
36003363-246-A	ENG	TMC Earmarck	8329	Other construction	(92,542)				92,542	Project complete, return remaining funds to FB
282 Solid Waste Mitigation					572	0	0	0	(572)	
28238101	PW	Storm Drain	8130	Other professional services	572				(572)	Carryover purchase orders from FY 20/21
301 Grants					466,996	31,444	0	0	(435,552)	
30128001	MS	Emergency Op Services Grant	8330	Construction contracts	210,552				(210,552)	Carryover purchase orders from FY 20/21
30134099	CD	Comm Develop Grant Project	5390	Misc Grant Reimb		(225,000)			(225,000)	Decrease FY21/22 revenue budget posted in error
36003363-301-A	ENG	TMC Earmark	6480			(100,101)			(100,101) }	Project has been completed, return remaining balances 100,101 } to fund balance
36003363-301-A	ENG	TMC Earmark	8112	Engineering services	(100,101)					
30140340	POL	ABC Shldr Tap Grant E	5390	Misc grant reimb		26,545			26,545 } ABC Grant Award #21-APP16 as approved by Council	
30140340	POL	ABC Shldr Tap Grant E		Various expense accounts	26,545				(26,545) }	CC 9/14/21 File #21-734
04032039-301-A	POL	OTS 2019 Grant	5325	Police OTS reimb		330,000			330,000 } Increase revenues and appropriate expenditures in the	
04032039-301-A	POL	OTS 2019 Grant		Various expense accounts	330,000				(330,000) }	STEP Grant as approved by Council 10/26/21

City of Fontana
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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
321 Fed Law Enf Block Grant					250,000	250,000	0	0	0	
0402000X-321-A	POL	2020 COPS Grant	5321	Federal law enforcement		250,000			250,000 } Increase rev/exp as per new 2020 COPS Grant Award	
0402000X-321-A	POL	JAG Grant		Various personnel accounts	250,000				(250,000) accepted by Council on	
322 State COPS AB 3229					81,103	0	0	0	(81,103)	
32240233	POL	Air Support	8130	Other professional services	81,103				(81,103)	Carryover purchase orders from FY 20/21
362 CDBG					3,700,050	3,790,095	0	0	90,045	
36220207	AS	Emergency Solutions Grnt	8115	Consultant services	2,709				(2,709)	Carryover purchase orders from FY 20/21
36220210	AS	ESG-CV1	8115	Consultant services	204,631				(204,631)	Carryover purchase orders from FY 20/21
36220212	AS	ESG-CV2	8115	Consultant services	1,551,093				(1,551,093)	Carryover purchase orders from FY 20/21
36220200	AS	CDBG-CV Admin	5328	CDBG grant reimbursement		313,072			313,072 }	
36220206	AS	CDBG Housing Admin	5328	CDBG grant reimbursement		142,682			142,682 }	
36220206	AS	CDBG Housing Admin	5328	CDBG grant reimbursement		(142,682)			(142,682)	
02023859-362-A	AS	CDBG Project - TBD	5328	CDBG grant reimbursement		142,682			142,682 }	
36220207	AS	Emergency Solutions Grnt	5328	CDBG grant reimbursement		10,763			10,763 }	
36220209	AS	CDBG-CV Hsg Assistance	5328	CDBG grant reimbursement		1,259,291			1,259,291 }	
36220210	AS	ESG-CV1	5328	CDBG grant reimbursement		259,881			259,881 }	
36220212	AS	ESG-CV2	5328	CDBG grant reimbursement		1,723,436			1,723,436 }	
36220213	AS	CDBG CSD Program	5328	CDBG grant reimbursement		50,883			50,883 }	
36220213	AS	CDBG CSD Program	5328	CDBG grant reimbursement		(50,883)			(50,883)	Re-appropriate FY20-21 CDBG-CV Admin, Mortgage
02023859-362-A	AS	CDBG Project - TBD	5328	CDBG grant reimbursement		50,883			50,883)	Funding, ESGV-CV 1 and 2, ESG Fund and CDBG
36220200	AS	CDBG-CV Admin	8130	Other professional services	313,072				(313,072)	CSD Funds. Close out CDBG Admin and CDBG CSD
36220206	AS	CDBG Housing Admin		Various operating accounts	104,627				(104,627)	balances and transfer to CDBG Project TBD
36220206	AS	CDBG Housing Admin		Various operating accounts	(104,627)				104,627 }	
02023859-362-A	AS	CDBG Project - TBD	8329	Other construction	104,627				(104,627)	
36220207	AS	Emergency Solutions Grnt		Various operating accounts	8,053				(8,053)	
36220209	AS	CDBG-CV Hsg Assistance		Various operating accounts	1,245,033				(1,245,033)	
36220210	AS	ESG-CV1		Various operating accounts	55,250				(55,250)	
36220212	AS	ESG-CV2		Various operating accounts	172,343				(172,343)	
36220213	AS	CDBG CSD Program	8028	City programs	50,883				(50,883)	
36220213	AS	CDBG CSD Program	8028	City programs	(50,883)				50,883)	
02023859-362-A	AS	CDBG Project - TBD	8329	Other construction	50,883				(50,883)	
36220206	AS	CDBG Housing Admin	5328	CDBG grant reimbursement		6,183			6,183 }	
36220207	AS	Emergency Solutions Grnt	5328	CDBG grant reimbursement		6			6 }	
02000001-362-C	AS	CDBG Acq/Rehab Rental	5328	CDBG grant reimbursement		20,119			20,119)	Adjust revenues and expenditures for CDBG Housing
02023860-362-F	AS	Housing Rehab Loan Prog	5328	CDBG grant reimbursement		(858)			(858)	Funds, Emergency Solutions Grant and CDBG
36220206	AS	CDBG Housing Admin	8130	Other professional services	(62,167)				62,167)	Acq/Rehab Loan program to match FY21/22 HUD
02000001-362-C	AS	CDBG Acq/Rehab Rental	8329	Other construction	20,119				(20,119)	Allocation
02023860-362-F	AS	Housing Rehab Loan Prog	8119	Construction non-capital	(858)				858 }	
02023838-362-A	AS	Neighborhood Stab Prog-NSP1	8130	Other professional services	625				(625)	Appropriate program income
02023847-362-A	AS	Neighborhood Stab Prog-NSP3	8130	Other professional services	30,000				(30,000)	
02023865-362-A	AS	CDBG Sewer Connection	5328	CDBG grant reimbursement		(390,701)			(390,701)	
02023859-362-A	AS	CDBG Project - TBD	5328	CDBG grant reimbursement		390,701			390,701)	Close out CDBG Sewer project and xfer balance to
02023865-362-A	AS	CDBG Sewer Connection		Various expense accounts	(390,701)				390,701)	CDBG Project TBD
02023859-362-A	AS	CDBG Project - TBD	8329	Other construction	390,701				(390,701)	
04032033-362-A	POL	Bike Patrol-CDBG Pub Safety	5328	CDBG grant reimbursement		4,637			4,637 }	Increase corresponding expenditure and revenue
04032033-362-A	POL	Bike Patrol-CDBG Pub Safety	7010	Full-time employees	4,637				(4,637)	budget to FY21/22 HUD allocations for CDBG

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
363 Home Program					2,706,149	2,629,023	0	0	(77,126)	
36320200	AS	Home Program	5328	CDBG grant reimbursement		38,717			38,717 }	
36320200	AS	Home Program		Various expense accounts	31,588				(31,588) }	Re-appropriate funds from FY20/21 Home Admin
36320200	AS	Home Program	5328	CDBG grant reimbursement		7			7 }	
02023861-363-A	AS	Home Project TBD	5328	CDBG grant reimbursement		3			3 }	Adjust budget to match FY21/22 Home Hud Allocation
02023861-363-A	AS	Home Project TBD	8130	Other professional services	3				(3) }	
03020004-363-A	AS	Home ARP TBD	5328	CDBG grant reimbursement		2,633,658			2,633,658 }	Appropriate American Rescue Plan (ARP) Home Funds
03020004-363-A	AS	Home ARP TBD	8310	Land	2,633,658				(2,633,658) }	
02023861-363-A	AS	Home Project TBD	5338	Program income		(43,362)			(43,362)	Correct 3rd qtr transaction posted in error
02023861-363-A	AS	Home Project TBD	8130	Other professional services	2,867				(2,867) }	Appropriate prog income from Ceres Ct Apts
02023861-363-A	AS	Home Project TBD	8130	Other professional services	31,436				(31,436) }	Appropriate prog income from Laurel Woods
02023861-363-A	AS	Home Project TBD	8130	Other professional services	6,597				(6,597) }	Appropriate prog income from El Molino Loan payoff
385 After School Program					0	0	0	0	0	
38524101	CS	FASP-After School Admin	8130	Other professional services	7,675				(7,675) }	Carryover purchase orders from FY 20/21
38524101	CS	FASP-After School Admin	7020	Workers' comp	(7,650)				7,650 }	Xfer to GF as the ASES grant does not allow for
38524101	CS	FASP-After School Admin	8010	Departmental expense	(25)				25 }	workers' comp charges
395 LMD #1 (Citywide)					526,000	0	0	0	(526,000)	
39538275	PW	Annexation No. 25	8329	Other construction	526,000				(526,000) }	Additional funds needed to replace wrought iron fencing in LMD #1 - Walnut Village
396 LMD #2 Village of Heritage					315,840	0	275,000	0	(40,840)	
Various	PW	Landscape Maintenance		Various operating expense accounts	40,840				(40,840) }	Carryover purchase orders from FY 20/21
39638209	PW	Landscape Maintenance	6900	Operating transfer in			275,000		275,000 }	Xfer from Cap Improvement Fund #602 to convert 14 existing potable landscape irrigation meters to recycled water source
39638209	PW	Landscape Maintenance	8329	Other construction	275,000				(275,000) }	
398 LMD #3 Hunter's Ridge					88,955	0	0	0	(88,955)	
Various	PW	Parks		Various opera Other professional services	83,385				(83,385) }	Carryover purchase orders from FY 20/21
39838209	PW	Landscape Maintenance	8130	Other professional services	5,570				(5,570) }	Replacement of plant material on Cherry Ave median
401 CFD #1 Southridge Village					22,586	0	0	0	(22,586)	
Various	PW	Parks		Various operating expense accounts	8,976				(8,976) }	Carryover purchase orders from FY 20/21
38200004-401-A	PW	Shadow Park Restroom	8330		13,610				(13,610) }	Additional funding to ensure ADA compliance
405 CFD #6-1 Stratham					6,790	0	0	0	(6,790)	
40538209	PW	Landscape Maintenance	8130	Other professional services	6,790				(6,790) }	Funding to replace Fontana Star community signage
406 CFD #6 The Landings					36,188	0	0	0	(36,188)	
Various	PW	Parks		Various operating expense accounts	36,188				(36,188) }	Carryover purchase orders from FY 20/21
407 CFD #7 Country Club Estates					313	0	0	0	(313)	
40738210	PW	Technical Services	8010	Department Expense	313				(313) }	Carryover purchase orders from FY 20/21
408 CFD #8 Presley Estates					112,534	0	0	0	(112,534)	
Various	PW	Parks		Various operating expense accounts	112,534				(112,534) }	Carryover purchase orders from FY 20/21
412 CFD #12 Sierra Lakes					10,171	0	0	0	(10,171)	
41238210	PW	Technical Services	8010	Department Expense	10,171				(10,171) }	Carryover purchase orders from FY 20/21

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
413 CFD #13M Summit Heights					5,615	0	0	0	(5,615)	
41338209	PW	Landscape Maintenance	8130	Other professional services	5,240				(5,240)	Irrigation pump replacement
41338210	PW	Technical Services	8010	Department Expense	375				(375)	Carryover purchase orders from FY 20/21
414 CFD #14M Sycamore Hills					7,753	0	0	0	(7,753)	
Various	PW	Various		Various operating expense accounts	7,753				(7,753)	Carryover purchase orders from FY 20/21
424 CFD #24M					1,620	0	0	0	(1,620)	
42438209	PW	Landscape Maintenance	8130	Other professional services	1,620				(1,620)	Renovation of landscape area near fountain
435 CFD #35M					35,961	0	0	0	(35,961)	
Various	PW	Various	8130	Other professional services	32,401				(32,401)	Carryover purchase orders from FY 20/21
43538209	PW	Landscape Maintenance	8130	Other professional services	3,560				(3,560)	Landscape damaged due to vehicle accident
481 CFD #81M					767	0	0	0	(767)	
48138210	PW	Technical Services	8010	Departmental expense	767				(767)	Carryover purchase orders from FY 20/21
485 CFD #85M					22,374	0	0	0	(22,374)	
48538209	PW	Landscape Maintenance	8130	Other professional services	22,374				(22,374)	Carryover purchase orders from FY 20/21
505 CFD #105M					7,100	46,180	0	0	39,080	
50538209	PW	Landscape Maintenance	6210	Assessment/special tax		46,180			46,180 }	
50538209	PW	Landscape Maintenance		Various expense accounts	6,000				(6,000) }	New landscape area in CFD #105 - City is scheduled to
50538201	PW	Graffiti	8010	Departmental expense	650				(650) }	accept area in December 2021
50538208	PW	Street Lights	8020	Utilities	450				(450) }	
601 Capital Reinvestment					3,900,000	0	3,900,000	0	0	
60138104	PW	Street Maintenance	6900	Operating transfers in			3,900,000		3,900,000 }	Project is complete, transfer remaining fund balance to
38104103-601-A	MS	Miscellaneous Project	8330	Construction contract	3,900,000				(3,900,000) }	the Misc Project
602 Capital Improvements					0	1,000,000	0	275,000	725,000	
60230000	ENG	Special Projects	6450	Miscellaneous		1,000,000			1,000,000	Arboretum Development Agreement public benefit fee
60238200	PW	Parks & Landscape Admin	8790	Operating transfer out			275,000		(275,000)	Xfer to LMD#2 VOH Fund #396 to replace irrigation meters
603 Future Capital Project					135,295	0	0	0	(135,295)	
38304337-603-A	PW	Microgrid Project (EE)	8320	Capital acquisition	130,000				(130,000)	Relocate microgrid battery system to PD
38304337-603-E	PW	Microgrid Project (EE)	8330	Construction contract	5,295				(5,295)	SCE application fee for SGIP program
622 Storm Drain					680,000	0	0	0	(680,000)	
62236000	ENG	Storm Drain Admin	8130	Other professional services	50,000				(50,000)	Southridge Apartments storm drain hydrology study
62236027	ENG	Storm Drain Admin	8330	Contracts	630,000				(630,000)	Project complete, return remaining funds to FB
630 Circulation Mitigation					1,576,106	0	0	0	(1,576,106)	
36003333-630-A	ENG	Foothill:Hemlock-Almeria	8130	Other professional services	41,730				(41,730) }	DIF match to cover design/environmental work for Malaga Project
36003350-630-A	ENG	Etiwanda/Slover Arterial		Various expense accounts	642,000				(642,000)	Additional ROW match funding needed for project
36003281-630-A	ENG	Sierra:Foothill-Baseline Art		Various expense accounts	892,376				(892,376)	Additional ROW match funding needed for project

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Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
633 Landscape Improvements					2,890,000	0	0	0	(2,890,000)	
36000020-633-A	ENG	Jurupa Ave Lanscape Med	8329	Construction contracts	2,890,000				(2,890,000)	Construction of landscape raised median on Jurupa Ave between Calabash & Hemlock
635 Park Development					(2,463,444)	0	0	0	2,463,444	
63539211	PW	Park Development	8130	Other professional services	3,530				(3,530)	Carryover purchase orders from FY 20/21
38204249-635-A	PW	Central City park		Various expense accounts	(2,466,974)				2,466,974	Project complete, return remaining funds to FB
653 CFD #7 Club Estates					1,634,476	1,640,357	0	0	5,881	
65336000	ENG	CFD #7 Club States	6810	Bond proceeds	1,445,000				1,445,000 }	
65336000	ENG	CFD #7 Club States	6811	Bond premium	195,357				195,357 }	
65336000	ENG	CFD #7 Club States	8720	Bond defeasance	1,520,081				(1,520,081)	To record sales of bonds - CFD #7
65336000	ENG	CFD #7 Club States	8721	Cost of issuance	18,931				(18,931)	
65336000	ENG	CFD #7 Club States	8721	Cost of issuance	95,464				(95,464)	To record payment request #1 from costs of issuance
654 CFD #11 Heritage West					3,397,690	3,398,861	0	0	1,171	
65436000	ENG	CFD #11 Heritage West	6810	Bond proceeds	2,995,000				2,995,000 }	
65436000	ENG	CFD #11 Heritage West	6811	Bond premium	403,861				403,861 }	
65436000	ENG	CFD #11 Heritage West	8720	Bond defeasance	3,253,627				(3,253,627)	To record sales of bonds - CFD #11 Heritage West
65436000	ENG	CFD #11 Heritage West	8721	Cost of issuance	33,809				(33,809)	
65436000	ENG	CFD #11 Heritage West	8721	Cost of issuance	110,254				(110,254)	To record payment request #1 from costs of issuance
655 CFD #12 Sierra Lakes					11,497,053	11,505,510	0	0	8,457	
65536000	ENG	CFD #12 Sierra Lakes	6810	Bond proceeds	9,950,000				9,950,000 }	
65536000	ENG	CFD #12 Sierra Lakes	6811	Bond premium	1,555,510				1,555,510 }	
65536000	ENG	CFD #12 Sierra Lakes	8720	Bond defeasance	11,290,925				(11,290,925)	To record sales of bonds - CFD #12 Sierra Lakes
65536000	ENG	CFD #12 Sierra Lakes	8721	Cost of issuance	103,866				(103,866)	
65536000	ENG	CFD #12 Sierra Lakes	8721	Cost of issuance	102,262				(102,262)	To record payment request #1 from costs of issuance
658 CFD #37 Montelago					2,501,547	2,503,294	0	0	1,747	
65836000	ENG	CFD #37 Montelago	6810	Bond proceeds	2,135,000				2,135,000 }	
65836000	ENG	CFD #37 Montelago	6811	Bond premium	368,294				368,294 }	
65836000	ENG	CFD #37 Montelago	8720	Bond defeasance	2,376,689				(2,376,689)	To record sales of bonds - CFD #37 Montelago
65836000	ENG	CFD #37 Montelago	8721	Cost of issuance	27,824				(27,824)	
65836000	ENG	CFD #37 Montelago	8721	Cost of issuance	97,034				(97,034)	To record payment request #1 from costs of issuance
659 CFD #70 Avellino					2,261,859	2,262,565	0	0	706	
65936000	ENG	CFD #59 Avellino	6810	Bond proceeds	1,975,000				1,975,000 }	
65936000	ENG	CFD #59 Avellino	6811	Bond premium	287,565				287,565 }	
65936000	ENG	CFD #59 Avellino	8720	Bond defeasance	2,137,369				(2,137,369)	To record sales of bonds - CFD #70 Avellino
65936000	ENG	CFD #59 Avellino	8721	Cost of issuance	31,136				(31,136)	
65936000	ENG	CFD #59 Avellino	8721	Cost of issuance	93,354				(93,354)	To record payment request #1 from costs of issuance
665 CFD #85 The Meadows					2,602,211	0	0	0	(2,602,211)	
66536000		CFD #85 The Meadows	8320	Capital Acquisition	2,602,211				(2,602,211)	North Fontana Investments Co
670 CFD #87 El Paseo					325,048	5,784,516	0	0	5,459,468	
67036000	ENG	CFD #87 El Paseo	6810	Bond proceeds	5,090,556				5,090,556 }	
67036000	ENG	CFD #87 El Paseo	6811	Bond premium	693,960				693,960)	To record sales of bonds - CFD #87 El Paseo
67036000	ENG	CFD #87 El Paseo	8721	Cost of issuance	73,504				(73,504)	
67036000	ENG	CFD #87 El Paseo	8721	Cost of issuance	251,544				(251,544)	To record payment request #1 from costs of issuance

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701	Sewer Maintenance & Operations				266,958	0	0	0	(266,958)	
70138111	PW	Sewer Treatment	8130	Other professional services	46,080				(46,080)	Addtl funds for IEUA sewer service cost
70138114	PW	Sewer Maintenance	8130	Other professional services	190,000				(190,000)	Installation of SCADA system to monitor sewer lift/pump station network
70138114	PW	Sewer Maintenance	8130	Other professional services	30,878				(30,878)	Carryover purchase orders from FY 20/21
702	Sewer Capital Projects				3,100	0	0	0	(3,100)	
70238115	PW	Sewer Construction	8411	Interest	3,100				(3,100)	Addtl funding needed for SWRCB annual forcemain
703	Sewer Replacement				10,600	0	0	0	(10,600)	
70338117	PW	Sewer Line Replacement	8112	Engineering Services	10,600				(10,600)	Carryover purchase orders from FY 20/21
751	Fleet Operations				1,277,541	(137,350)	0	127,550	(1,542,441)	
75138305	PW	Fleet Maintenance	6710	Motorpool charges	4,620				4,620	Adjust revenue due to vehicle additions
75138305	PW	Fleet Maintenance	6710	Motorpool charges		(141,970)			(141,970)	Units to be sold per Master Equity Lease Agreement
75138305	PW	Fleet Maintenance	8790	Operating transfers out				127,550	(127,550)	Xfer to GF Operating Project Fund #110 for Master Equity Lease Agreement
75138305	PW	Fleet Maintenance		Various expenditure accounts	59,299				(59,299)	Carryover purchase orders from FY 20/21
75138306	PW	Fleet Replacement		Various expenditure accounts	1,111,112				(1,111,112)	Carryover purchase orders from FY 20/21
75138306	PW	Fleet Replacement	8319	Vehicles	32,180				(32,180)	Purchase replacement unit #93279 (unit #0380 damaged)
75138306	PW	Fleet Replacement	8319	Vehicles	74,950				(74,950)	Replace unit #1831 dump truck for Parks division
<i>Total operating transfers</i>					<u>5,051,883</u>	<u>612,951</u>				