



City of Fontana

Third Quarter Budget Status Report Fiscal Year 2021/2022

Quick Look Indicators	Third Quarter*	See Page
Revenues	↑	8
Expenditures	↑	9
Fund Balance	↑	11

*Compared to same period prior fiscal year

Management Services Department

June 14, 2022

Table of Contents

Report Objectives	3
Summary of Key Points	4
Significant Economic Trends.....	5
Summary of Proposed General Fund Adjustments.....	6
General Fund Revenues.....	8
General Fund Expenditures	9
Expenditure Control Budgeting	10
Fund Balance Review	11
Organizational Changes.....	12
Write off of Doubtful Accounts.....	13
Liability Claims	14
American Rescue Plan Act Expenditure Plan	15
Conclusion	16
 Schedules:	
General Fund – Fund Balance Reconciliation.....	17
Fund Balance – Other Funds.....	18
Recommended Adjustments – General Fund	24
Recommended Adjustments – Other Funds.....	26

Report Objectives

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

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

Summary of Key Points –

General Fund Revenues. The percent of current budget received as of March 31, 2022, is 72.37%; the percent of recommended budget received as of March 31, 2022, is 71.52% (see page 8). When adjusted for collection anomalies, the percent is 84.12%. The following adjustments are recommended for a net increase of \$1,457,083:

- Increase to Property Tax Revenue of \$396,833
- Increase to Development Related Revenue of \$700,000
- Increase to Reimbursable Revenue of \$360,250

General Fund Expenditures. The percent of current budget spent as of March 31, 2022, is 65.16%; the percent of recommended budget spent as of March 31, 2022, is 64.42% (see page 8). The following adjustments are recommended for a net increase of \$1,334,583:

- Net personnel adjustments of \$333,448
- New requests of \$890,885
- Offsetting adjustments of \$110,250

This report recommends funding for the following project funding:

- \$2,580,200 Sierra: Foothill-Baseline Arterial Project (Measure I Reimb 2010-2040 Fund #245)
- \$1,379,000 Various Traffic Signal Projects throughout the City (Measure I 2010-2040 Local Fund #246)
- \$1,219,800 Sierra: Foothill-Baseline Arterial Project (Circulation Mitigation Fund #630)
- \$ 122,500 PD Range Mitigation Project (GF Operating Project Fund #110)

This report also increases appropriations in the Sewer Maintenance & Operations Fund #702 by \$702,000 to cover pass-through IEUA sewer rate increases and \$350,000 in the Fleet Fund #751 to cover fuel cost increases through June 30.

Significant Economic Trends

Nationally:

- According to the Bureau of Economic Analysis, the United States' economy unexpectedly shrank in the first quarter of 2022. The nation's gross domestic product, the broadest measure of economic activity, declined at an annualized rate of 1.4% between January and March of 2022 in an abrupt reversal of the prior year's strong growth. Although one quarter does not yet make a trend, it's a warning sign of how the recovery is going. Two straight quarters of declining growth meet a commonly used definition of a recession.
- The health of the U.S. labor market appears to be improving as most states have lifted COVID-19 restrictions. The Bureau of Labor Statistics (BLS) reported that the nation's unemployment rate for March 2022 dropped to 3.6% and the number of unemployed people dropped by 318,000 to 6 million. Data from the BLS show that the U.S. unemployment has dipped below its current rate of 3.6% only three times in the last 50 years.

The State of California:

- California's recovery in total jobs as well as its unemployment rate continue to lag the nation. According to the U.S. Bureau of Labor Statistics and the California Employment Development Department, as of March 2022 the golden state has recovered 89.2% or 2,463,400 of those jobs lost during the pandemic. March 2020 was the start of unprecedented job losses in California. The state lost 2,758,900 jobs in two months and it has taken two years for the state to get most of them back.
- The state's job growth has been driven by increased demand from consumers who have more money to spend thanks to the unprecedented fiscal and monetary stimulus offered by the state and federal governments. Much of the government support has ended, which could signal a tightening in the job market in the coming months.

The City of Fontana:

- Fiscal Year 2020/21 ended with 1,208 single family dwelling permits being issued. For the first three quarters of 2021/22, 614 permits have been issued compared to 891 for the same period last year.
- Fourth quarter 2021 sales tax receipts were 15% higher than the same quarter one year ago.
- The Local Agency Investment Fund (LAIF) is currently paying 0.42% (daily rate) on City investments, down from 0.357% for the same time last year.

Summary of Proposed General Fund Adjustments

		Fund Balance Impact
	Revenues	Expenditures
<u>Adjust revenue estimates to reflect mid-year collections:</u>		
Increase to Property Tax revenue		396,833
Increase to Development Related revenue		700,000
Increase to Reimbursable revenue		360,250
		1,457,083
<u>Net personnel adjustments:</u>		
Citywide	FY2021/22 CH/PW Contract Negotiations	129,247
Citywide	FY2021/22 PMA Contract Negotiations	156,181
Citywide	FY2021/22 PBA Contract Negotiations	48,020
		333,448
<u>New requests:</u>		
City Administration	Consulting svcs for CM recruitment, USCM Mayor's membership	36,025
City Administration	Social media assessment & videographer for State of the City	120,000
City Administration	Operating covenant agreement with Hyundai	79,415
City Clerks	Department assessment study, offsite records storage	40,375
Management Services	Pension/OPEB module, DebtBook platform, temp staffing	105,000
Development Services	Workstations at DSO/PW, scanning services	190,000
Engineering	Traffic analysis for SB 2 Planning Grant, CIP traffic study	153,000
Engineering	Traffic controller cabinet	55,000
Public Works	City-wide removal of dead trees and stumps	88,070
Police	Stalker message board trailer	24,000
		890,885

Summary of Proposed General Fund Adjustments

(continued)

		Fund Balance Impact	
		Revenues	Expenditures
<u>Offsetting adjustments:</u>			
Police	Increase to Reimbursables revenues for special op details	110,250	
Police	Additional O/T to cover various special operations details		110,250
			110,250
		Net adjustments	1,457,083
			1,334,583
Transfers:	Xfer to GF Operating Proj Fund #110 for maint of firing range		122,500
		1,457,083	1,457,083

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

General Fund Revenues

Revenues continue to be monitored on a monthly basis. A net General Fund revenue increase of \$1,457,083 is recommended as part of the Third Quarter Budget Report. See page 24 for details of the revenue adjustments.

Revenue Source	Adopted Budget	Current Budget Before Adjustments	Received as of 3/31/2022	Percent of Current Budget Received	Recommended Third Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Received
Sales Tax	\$47,130,000	\$48,955,608	\$41,908,950	85.61%		\$48,955,608	85.61%
Property Tax	31,981,550	31,981,550	17,711,961	55.38%	396,833	32,378,383	54.70%
Interest and Rentals	3,933,540	3,933,540	595,195	15.13%		3,933,540	15.13%
Franchises	7,000,000	7,000,000	4,793,396	68.48%		7,000,000	68.48%
Business Related	7,012,000	7,012,000	6,747,312	96.23%		7,012,000	96.23%
Development Related	10,410,500	10,410,500	8,813,323	84.66%	700,000	11,110,500	79.32%
Recreation	2,887,590	2,887,590	1,811,750	62.74%		2,887,590	62.74%
Motor Vehicle in-Lieu	1,000,000	1,000,000	247,160	24.72%		1,000,000	24.72%
Miscellaneous Revenues	2,650,880	2,701,380	1,161,340	42.99%		2,701,380	42.99%
Reimbursables	1,603,150	1,603,150	903,663	56.37%	\$360,250	1,963,400	46.03%
From Other Agencies	4,278,700	4,278,700	3,432,150	80.21%		4,278,700	80.21%
Total General Fund	\$119,887,910	\$121,764,018	\$88,126,200	72.37%	\$1,457,083	\$123,221,101	71.52%

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 84.12%.

Third Quarter Budget Status Report – 2021/2022

General Fund Expenditures

General Fund expenditures for third quarter are on track and within budget. Staff recommends a net increase in appropriations of \$1,334,583. See page 24 for details of the expenditure adjustments.

Department	Adopted Budget	Current Budget Before Adjustments	Spent as of 3/31/2022	Percent of Current Budget Spent	Recommended Third Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
City Administration	\$4,013,460	\$4,336,379	\$3,010,597	69.43%	\$236,669	\$4,573,048	65.83%
Human Resources	1,178,000	1,815,673	797,502	43.92%	\$0	1,815,673	43.92%
Administrative Services	425,970	568,190	240,037	42.25%	\$0	568,190	42.25%
Office of the City Clerk	795,570	846,405	539,687	63.76%	\$40,375	886,780	60.86%
Community Services	13,040,800	13,109,575	7,247,344	55.28%	\$38,067	13,147,642	55.12%
Information Technology	3,751,660	3,819,597	2,657,256	69.57%	\$6,881	3,826,478	69.44%
Management Services	3,043,730	3,275,933	2,157,190	65.85%	\$123,123	3,399,056	63.46%
Development Services	802,460	897,069	629,003	70.12%	\$191,229	1,088,298	57.80%
Building and Safety	2,077,310	2,578,169	1,596,149	61.91%	\$18,428	2,596,597	61.47%
Planning	2,476,090	2,720,603	1,609,450	59.16%	\$14,743	2,735,346	58.84%
Engineering	3,672,900	3,893,547	2,504,813	64.33%	\$222,865	4,116,412	60.85%
Public Works	7,455,800	7,889,739	4,769,852	60.46%	\$103,752	7,993,491	59.67%
Police	67,298,140	70,087,046	47,722,772	68.09%	\$338,451	70,425,494	67.76%
Total General Fund	\$110,031,890	\$115,837,925	\$75,481,652	65.16%	\$1,334,583	\$117,172,508	64.42%

NOTE: The above amounts do not include project funding.

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	\$0			\$0
Human Resources	0	55,377	0	(55,377)			0
Administrative Services	0	0	0	0			0
Office of the City Clerk	0	12,673	0	(12,673)			0
Community Services	0	1,004,315	0	(1,004,315)			0
Information Technology	0	0	0	0			0
Management Services	0	0	0	0			0
Development Services	0	3,554	0	(3,554)			0
Building and Safety	0	0	0	0			0
Planning	0	0	0	0			0
Engineering	0	0	0	0			0
Public Works	0	219,122	0	(219,122)			0
Police	0	343,214	0	(343,214)			0
Total General Fund	\$0	\$1,638,255	\$0	(\$1,638,255)	\$0	\$0	\$0

Fund Balance Review

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

There are no adjustments to fund balance reserves recommended as part of the Third Quarter Budget Report.

Fund Balance Reserves After Adjustments

<i>15% Contingency Reserve</i>	\$16,505,000
<i>Economic Uncertainty Reserve</i>	9,469,586
<i>PERS Rate Stability Reserve</i>	10,886,393
<i>Expenditure Control Budgeting</i>	0
<i>Unappropriated Fund Balance</i>	1,081,898
<i>Total</i>	\$37,942,877

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.

The following organizational changes are recommended as part of the Third 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
Information Technology	26014	Reclass	IT Senior Business Analyst to IT Project Administrator	0	12,880			0	12,880
Development Services	30003	Transfer	Development Svcs Supervisor to Bldg & Safety	0	(150,700)			0	(150,700)
Development Services	30005	Reclass	Administrative Secretary to Senior Admin Secretary	0	9,040				9,040
Building & Safety	30003	Transfer	Development Svcs Supervisor from Development Services	0	150,700			0	150,700
Engineering	36001	Position Restructure	Director of Engineering to Public Works Director/City Engineer	0	(212,200)	0	25,170	0	(187,030)
Public Works	38001	Eliminate	Director of Public Works	0	0	0	(95,940)	0	(95,940)
Police	40089	Eliminate	Police Officer/Advanced	0	(213,250)			0	(213,250)
Police	40157	Eliminate	Police Officer/Advanced	0	(213,760)			0	(213,760)
				\$0	(\$617,290)	\$0	(\$70,770)	\$0	(\$688,060)

Write off of Doubtful Accounts

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

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

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

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

<i>Account Title</i>	<i>Account #</i>	<i>Amount</i>
DUI Billing	101-1304	\$0
False Alarms	101-1305	22,650
Public Services	101-1306	0
Illegal Fireworks	101-1306	49,230
Fire Permits	101-1306	7,100
Miscellaneous	101-1306	83,599
Returned Checks	101-1307	169
		\$162,748

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	\$50,000
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. Four claims were settled during the Third Quarter of Fiscal Year 2021/2022:

<i>Claim Number</i>	<i>Description</i>	<i>Amount</i>
N/A	Personal Injury	\$350,851
2019-75	Personal Injury	150,000
N/A	Personal Injury	74,150
2018-50	Personal Injury	50,000
		\$625,001

ARPA Expenditure Plan

CITY OF FONTANA AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN AS OF MARCH 31, 2022			
Approved Projects by Federal Use Category	Amount	Expended	Available
Public Health & Economic Response	20,812,113	-	20,812,113
After-School Program	815,000	-	815,000
Employee Retention/Incentive	1,757,221	-	1,757,221
Homelessness Prevention Resources and Care Center	8,000,000	-	8,000,000
Metrolink Station Security Cameras	60,000	-	60,000
Park Improvements	4,079,892	-	4,079,892
Sidewalk Rehabilitation	600,000	-	600,000
Small Business Loan/Grant Program	3,000,000	-	3,000,000
Ventilation Upgrade for City Facilities	2,500,000	-	2,500,000
Revenue Loss	18,000,000	-	18,000,000
Helicopter Purchase	3,000,000	-	3,000,000
Parking Structure	10,000,000	-	10,000,000
Pavement Rehabilitation	5,000,000	-	5,000,000
Uniform Administrative Requirement, Cost Principles,	250,000	-	250,000
Administrative Costs	250,000	-	250,000
Water, Sewer, and Broadband Infrastructure	11,195,000	-	11,195,000
Cypress Storm Drain Project	5,840,000	-	5,840,000
Data Security & Threat Detection	250,000	-	250,000
Endpoint Detection & Response Solution	75,000	-	75,000
Fiber to City facilities	2,000,000	-	2,000,000
Network Detection & Response Solution	75,000	-	75,000
Septic to Sewer	2,000,000	-	2,000,000
Sewer and Storm Drain Infrastructure Masterplan	400,000	-	400,000
Supervisory Control and Data Acquisition (SCADA) - Sewer	155,000	-	155,000
Update Master Infrastructure Plans	400,000	-	400,000
Total	50,257,113	-	50,257,113

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 Third Quarter Budget Report continue to adhere to City Council Policy.**

As stated by the City Council's Vision Statement, the City of Fontana is a dynamic, thriving community, due to its committed elected leadership and the talents and ingenuity of the individuals in this community and organization. The key is through a well-planned, long-term fiscal plan, based upon economic development that will continue to generate high paying long-term employment opportunities, bring in new and stable sales tax revenue sources, and maintaining intergovernmental relations. Though there are still great challenges ahead, the City is firmly committed to meeting each and every challenge that comes our way.

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

	2017-18 Audited Actuals	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Audited 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	\$128,044,517 100,324,532	\$119,887,910 110,031,890	\$121,764,018 115,837,925	\$1,457,083 1,334,583	\$123,221,101 117,172,508
Revenues over (under) expenditures	11,444,956	18,217,489	13,015,797	27,719,985	9,856,020	5,926,093	122,500	6,048,593
Other sources & uses:								
Operating transfers in	9,492,586	11,903,826	11,199,568	10,455,858	11,469,370	11,679,771	0	11,679,771
Operating transfers out	(20,998,217)	(22,332,286)	(24,459,727)	(27,553,964)	(20,704,390)	(26,259,403)	(122,500)	(26,381,903)
Total other sources & uses	(11,505,631)	(10,428,460)	(13,260,159)	(17,098,107)	(9,235,020)	(14,579,632)	(122,500)	(14,702,132)
Revenues & other sources over (under) expenditures and other uses	(60,675)	7,789,029	(244,362)	10,621,878	621,000	(8,653,539)	0	(8,653,539)
Fund balance, beginning of year	31,175,668	32,116,136	39,272,847	38,692,079	33,095,101	49,349,948		49,349,948
Projected expenditure savings from current year						0	0	0
GASB 31 adjustment	554,942	(632,318)	(336,406)	35,991				
Eliminate RDA receivables								
Prior period adjustment	446,201							
Fund balance, end of year	\$32,116,136	\$39,272,847	\$38,692,079	\$49,349,948	\$33,716,101	\$40,696,409	\$0	\$40,696,409
<hr/>								
FUND BALANCE								
Reserved								
Inventories	\$349,801	\$330,543	\$327,065	\$253,532	\$327,065	\$253,532		\$253,532
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	2,753,532	2,827,065	2,753,532	0	2,753,532
Unreserved								
Economic Uncertainty	6,919,867	6,919,867	8,500,057	8,514,643	8,514,643	9,469,586		9,469,586
Designated for ECB	1,760,877	1,578,985	0	0	0	0		0
PERS	3,446,364	4,588,085	6,038,085	5,869,393	5,869,393	10,886,393		10,886,393
Future projects and commitments				0	0	0		0
Unappropriated	3,582,227	8,685,367	6,029,872	16,328,380	0	1,081,898		1,081,898
	\$18,559,136	\$24,602,847	\$23,395,079	\$33,465,948	\$17,211,101	\$24,191,409	\$0	\$24,191,409
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
	0	0	0	0	0	0	0	0

City of Fontana
Unreserved Fund Balance
 FY 2021/2022

	Unaudited 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	\$4,150,041	\$0	\$4,870,000	(\$8,845,589)	\$0	\$174,452	\$174,452
103	Facility Maintenance	834,832	0	7,370,900	(7,547,970)	0	657,762	(47,534) 610,228
104	Office of Emergency Services	1,099,864	5,142,973	0	(5,180,363)	0	1,062,474	1,062,474
105	KFON	1,375,818	250,000	0	(254,540)	0	1,371,278	1,371,278
106	Self Insurance	8,189,755	6,027,322	600,000	(7,840,580)	0	6,976,497	(350,000) 6,626,497
107	Retirees Medical Benefits	25,572,792	520,000	2,500,000	(2,500,000)	0	26,092,792	26,092,792
108	Supplemental Retirement	1,617	0	30,600	(32,000)	0	217	217
110	General Fund Operating Projects	494,558	0	1,689,583	(1,479,162)	(210,401)	494,578	480,146 974,724
125	Storm Water Compliance	265,860	134,000	0	(174,897)	0	224,963	44,693 269,656
Total Other General Funds		\$41,985,137	\$12,074,295	\$17,061,083	(\$33,855,101)	(\$210,401)	\$37,055,013	\$127,305 \$37,182,318
Special Revenue Funds:								
201	Muni Svcs Fiscal Impact Fee	\$21,561,688	\$1,352,500	\$0	\$0	(\$859,000)	\$22,055,188	\$22,055,188
222	Crime Prev Asset Seizure	50,950	8,500	0	(37,269)	0	22,181	22,181
223	Federal Asset Seizure	3,815,303	1,574,900	0	(2,112,285)	0	3,277,918	3,277,918
224	State Asset Seizure	382,676	75,600	0	(52,790)	0	405,486	405,486
225	PD Traffic Safety	2,120,848	374,500	0	(304,194)	0	2,191,154	2,191,154
241	Air Quality Mgmt District	231,861	310,500	0	(113,080)	(16,100)	413,181	413,181
242	Measure I - TCR	0	0	0	0	0	0	0
243	Traffic Safety	19,379	48,250	0	(62,648)	0	4,981	4,981
244	Prop 1B	138,924	1,200	0	0	0	140,124	140,124
245	Measure I Reimb 2010-2040	92,318	191,851	0	(195,521)	0	88,648	0 88,648
246	Measure I Local 2010-2040	10,015,122	3,845,630	0	(9,148,459)	(99,900)	4,612,393	(1,004,540) 3,607,853
281	Gas Tax (State)	1,033,536	4,902,200	0	(3,735,111)	(576,500)	1,624,125	(8,428) 1,615,697
282	Solid Waste Mitigation	1,850,577	3,029,400	0	(2,648,059)	(449,100)	1,782,818	(5,777) 1,777,041
283	Road Maintenance & Rehab	61,078	4,155,800	0	(4,145,000)	0	71,878	71,878
301	Grants	210,552	302,891	100,520	(613,963)	0	0	0 0
302	ARPA 2021	28,221	0	0	0	0	28,221	28,221
303	TDA/Article 3	0	197,580	0	(197,580)	0	0	0 0
321	Fed Law Enf Block Grant	37,549	208,330	0	(208,330)	0	37,549	37,549
322	State COPS AB 3229	168,321	380,000	0	(485,533)	0	62,788	62,788
362	CDBG	1,308,196	6,119,125	0	(5,968,063)	(91,800)	1,367,458	(22,968) 1,344,490
363	Home Program	819,876	3,425,683	0	(3,442,583)	0	802,976	(676) 802,300

City of Fontana
Unreserved Fund Balance
 FY 2021/2022

	Unaudited 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	\$2,505	\$0	\$0	\$0	\$2,505		\$2,505	
385	After School Program	0	5,367,520	0	(5,044,420)	(323,100)	0	0	
386	ASES ELO-P Grant	0	0	0	0	0	0	0	
395	LMD #1 City Wide	2,548,997	925,700	0	(1,550,714)	(139,600)	1,784,383	(3,763) 1,780,620	
396	LMD #2 Village of Heritage	660,675	2,724,000	832,300	(3,522,594)	(308,200)	386,181	(10,622) 375,559	
397	LMD #3 Empire Center	261,731	64,150	0	(61,920)	(4,400)	259,561		259,561
398	LMD #3 Hunter's Ridge	2,784,537	820,900	118,090	(1,017,095)	(95,200)	2,611,232	(1,381) 2,609,851	
399	LLMD #3 Hunter's Ridge	37,614	34,350	0	(32,000)	(2,800)	37,164		37,164
401	CFD #1 Southridge Village	6,670,253	5,937,400	0	(4,566,148)	(2,067,500)	5,974,005	(95,502) 5,878,503	
403	CFD #6-3A Bellgrove II	403,080	231,000	0	(142,500)	(35,300)	456,280	(123) 456,157	
404	CFD #6-2 N Morningside	306,080	92,350	0	(68,420)	(7,100)	322,910		322,910
405	CFD #6-1 Stratham	588,568	189,800	0	(126,525)	(102,700)	549,143		548,958
406	CFD #6 The Landings	3,199,045	349,200	98,610	(520,858)	(50,300)	3,075,697	(622) 3,075,075	
407	CFD #7 Country Club Estates	388,211	115,450	12,000	(148,213)	(14,500)	352,948	(1,072) 351,876	
408	CFD #8 Presley	1,019,972	80,700	97,200	(355,029)	(21,800)	821,043	(362) 820,681	
409	CFD #9M Morningside	321,049	165,700	0	(132,830)	(100,900)	253,019	(123) 252,896	
410	CFD #10M Jurupa Industrial	274,987	39,900	0	(35,450)	(3,400)	276,037	(340) 275,697	
412	CFD #12 Sierra Lakes	1,558,132	902,200	144,700	(1,255,891)	(119,400)	1,229,741	(4,818) 1,224,923	
413	CFD #13M Summit Heights	1,249,323	439,300	92,930	(739,525)	(73,600)	968,428	(4,384) 964,044	
414	CFD #14M Sycamore Hills	233,763	422,140	0	(282,703)	(203,600)	169,600	(185) 169,415	
415	CFD #15M Silver Ridge	293,293	278,600	0	(139,550)	(194,100)	238,243	(185) 238,058	
416	CFD #16M Ventana Pointe	149,851	44,400	0	(37,200)	(27,000)	130,051	(742) 129,309	
418	CFD #18M Badiola Homes	43,480	7,150	0	(3,220)	(3,900)	43,510		43,510
420	CFD #20M	131,747	33,400	0	(31,720)	(17,800)	115,627		115,627
421	CFD #21M	223,408	40,900	0	(16,090)	(19,900)	228,318		228,318
423	CFD #23M	46,250	7,900	0	(2,710)	(10,200)	41,240		41,240
424	CFD#24M	181,237	46,000	0	(18,680)	(25,500)	183,057		183,057
425	CFD #25M	338,327	84,100	0	(60,275)	(47,900)	314,252	(340) 313,912	
427	CFD #27M	17,619	65,710	0	(49,170)	(4,100)	30,059		30,059
428	CFD #28M	565,100	149,300	0	(53,190)	(98,700)	562,510		562,510
429	CFD #29M	48,719	23,600	0	(18,220)	(17,400)	36,699		36,699
430	CFD #30M	766,484	240,900	0	(119,710)	(144,300)	743,374	(123) 743,251	
431	CFD #31 Citrus Heights North	583,115	299,800	0	(215,220)	(168,000)	499,695		499,695

City of Fontana
Unreserved Fund Balance
 FY 2021/2022

	Unaudited 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	\$94,454	\$18,600	\$0	(\$3,390)	(\$13,600)	\$96,064	\$96,064
433	CFD #33M Empire Lighting	139,372	42,100	0	(39,270)	(2,100)	140,102	140,102
434	CFD #34 Empire Detention Basin	234,568	22,900	0	(10,830)	(1,000)	245,638	245,638
435	CFD #35M	1,661,761	512,700	0	(627,711)	(156,200)	1,390,550	(1,489) 1,389,061
436	CFD #36M	56,464	22,600	0	(10,920)	(17,400)	50,744	50,744
437	CFD #37 Montelago	290,152	89,700	0	(50,340)	(45,900)	283,612	(680) 282,932
438	CFD #38M	852,843	182,150	0	(107,700)	(105,900)	821,393	(340) 821,053
439	CFD #39M	54,911	21,900	0	(10,950)	(15,000)	50,861	50,861
440	CFD #40M	59,698	10,900	0	(1,050)	(7,400)	62,148	62,148
441	CFD #41M	120,295	16,000	0	(8,440)	(7,100)	120,755	120,755
442	CFD #42M	277,825	45,950	0	(62,540)	(5,400)	255,835	255,835
444	CFD #44M	33,025	9,200	0	(7,500)	(5,300)	29,425	29,425
445	CFD #45M	390,507	102,600	0	(84,020)	(49,200)	359,887	359,887
446	CFD #46M	289,664	50,800	0	(29,510)	(20,600)	290,354	290,354
447	CFD #47M	17,641	11,600	0	(12,780)	(5,400)	11,061	11,061
448	CFD #48M	414,064	77,200	0	(52,660)	(28,100)	410,504	410,504
449	CFD #49M	36,884	13,050	0	(15,060)	(5,400)	29,474	29,474
450	CFD #50M	83,966	35,850	0	(23,110)	(27,400)	69,306	69,306
451	CFD #51M	171,989	66,700	0	(53,150)	(33,600)	151,939	151,939
453	CFD #53M	68,400	9,350	0	(4,140)	(4,400)	69,210	69,210
454	CFD #54M	77,340	24,800	0	(18,270)	(11,800)	72,070	72,070
455	CFD #55M	53,055	7,400	0	(5,190)	(2,600)	52,665	52,665
456	CFD #56M	114,024	27,000	0	(400)	(23,600)	117,024	117,024
457	CFD #57M	66,929	14,600	0	(12,770)	(5,600)	63,159	63,159
458	CFD #58M	13,089	4,500	0	(1,535)	(3,800)	12,254	12,254
459	CFD #59M	4,277	2,400	0	(520)	0	6,157	6,157
460	CFD #60M	84,509	13,200	0	(9,580)	(5,000)	83,129	83,129
461	CFD #61M	365,763	56,600	0	(27,520)	(26,200)	368,643	368,643
462	CFD #62M	36,049	5,900	0	(2,170)	0	39,779	39,779
463	CFD #63M	481,291	57,750	0	(20,110)	(400)	518,531	518,531
464	CFD #64M	61,417	5,400	0	0	0	66,817	66,817
465	CFD #65M	182,985	21,400	0	(7,260)	(9,800)	187,325	(730) 186,595

City of Fontana
Unreserved Fund Balance
 FY 2021/2022

	Unaudited 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	\$194,822	\$43,700	\$0	(\$32,820)	(\$21,500)	\$184,202	\$184,202
468	CFD #68M	127,883	25,100	0	(18,680)	(11,100)	123,203	123,203
469	CFD #69M	625,588	169,700	0	(66,120)	(94,000)	635,168	(94) 635,074
470	CFD #70M Avellino	240,258	79,200	0	(43,935)	(36,060)	239,463	239,463
471	CFD #71M Sierra Crest	419,387	120,400	0	(119,440)	(40,700)	379,647	(235) 379,412
472	CFD #72M	32,832	11,000	0	(5,410)	(5,700)	32,722	32,722
473	CFD #73M	260,853	67,400	0	(28,390)	(33,690)	266,173	266,173
474	CFD #74M	324,775	85,900	0	(34,145)	(500)	376,030	376,030
475	CFD #75M	52,378	14,450	0	(7,060)	(7,790)	51,978	51,978
476	CFD #76M	109,719	34,000	0	(42,100)	(13,800)	87,819	(94) 87,725
477	CFD #77M	46,467	12,400	0	(6,375)	(6,000)	46,492	46,492
478	CFD #78M	144,338	70,400	0	(11,450)	(1,000)	202,288	202,288
479	CFD #79M	113,729	21,700	0	(300)	0	135,129	135,129
480	CFD #80M	481,102	215,300	0	(141,800)	(110,100)	444,502	444,502
481	CFD #81M	120,153	110,400	0	(76,462)	(51,400)	102,691	(94) 102,597
482	CFD #82M	85,537	27,200	0	0	0	112,737	112,737
483	CFD #83M	151,945	62,050	0	(24,030)	(26,100)	163,865	163,865
484	CFD #84M	35,265	19,250	0	(10,530)	(8,700)	35,285	35,285
485	CFD #85 THE MEADOWS	695,599	419,600	0	(299,624)	(88,500)	727,075	(340) 726,735
486	CFD #86 ETIWANDA RIDGE	177,090	63,800	0	(47,530)	(27,560)	165,800	165,800
487	CFD #87 El Paseo	73,643	73,000	0	(8,900)	0	137,743	137,743
488	CFD #88 SIERRA CREST II	186,202	113,400	0	(58,900)	(33,000)	207,702	207,702
489	CFD #89 BELROSE	120,327	60,400	0	(19,590)	0	161,137	161,137
490	CFD #90 SUMMIT @ ROSENA PH I	713,130	351,800	0	(162,890)	0	902,040	902,040
491	CFD #91M	14,068	6,900	0	0	0	20,968	20,968
492	CFD #92M	33,620	16,500	0	0	0	50,120	50,120
493	CFD #93M	22,608	11,000	0	(1,190)	0	32,418	32,418
494	CFD #94M	4,249	2,000	0	0	0	6,249	6,249
495	CFD #95 SUMMIT @ ROSENA PH II	322,034	160,600	0	(161,310)	0	321,324	321,324
496	CFD #96M Tr. 19957	43	0	0	0	0	43	43
497	CFD #97M	10,504	5,100	0	0	0	15,604	15,604
498	CFD #98M	6,047	6,000	0	0	0	12,047	12,047

City of Fontana
Unreserved Fund Balance
 FY 2021/2022

	Unaudited 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:								
500	CFD #100M	0	0	0	0	0	76,530	76,530
501	CFD #101M	7,867	7,800	0	0	15,667		15,667
502	CFD #102M	5,024	5,000	0	0	10,024		10,024
503	CFD #103M Estrada	4,418	0	0	0	4,418		4,418
505	CFD #105M	0	46,180	0	(10,450)	35,730		35,730
506	CFD #106M	0	92,040	0	(17,410)	74,630		74,630
Total Special Revenue Funds		\$82,696,842	\$54,961,430	\$1,496,350	(\$56,615,495)	(\$7,807,000)	\$74,732,127	(\$1,094,827)
Debt Service Funds:								
580	General Debt Service	\$614,155	\$4,754,018	\$2,947,040	(\$8,225,732)	\$0	\$89,481	\$89,481
Total Debt Service Funds		\$614,155	\$4,754,018	\$2,947,040	(\$8,225,732)	\$0	\$89,481	\$0
Capital Project Funds:								
601	Capital Reinvestment	\$100,000	\$37,000	\$6,200,000	(\$6,200,000)	(\$137,000)	\$0	\$100,000
602	Capital Improvements	18,899,974	1,079,000	0	(2,567,420)	(675,900)	16,735,654	16,735,654
603	Future Capital Projects	7,288,555	180,000	0	138,629	(453,400)	7,153,784	
620	San Sevaine Flood Control	579,949	475,700	0	(95,290)	(13,400)	946,959	81,877
621	Upper Etiwanda Flood Control	46,994	400	0	0	0	47,394	
622	Storm Drain	9,665,808	2,991,000	0	(1,198,660)	(123,000)	11,335,148	2,291,742
623	Sewer Expansion	18,194,855	2,620,000	0	(12,075,000)	(120,000)	8,619,855	1,876,300
630	Circulation Mitigation	16,059,906	5,191,000	0	(103,328)	(181,500)	20,966,078	1,561,596
631	Fire Assessment	214,325	156,300	0	0	(321,370)	49,255	
632	General Government	10,314,723	1,084,000	0	0	0	11,398,723	
633	Landscape Medians	3,674,094	649,800	0	(2,816,108)	(46,900)	1,460,886	0
634	Library Capital Improvement	1,021,141	403,500	0	(300,000)	0	1,124,641	
635	Parks Development	1,787,478	1,857,000	0	(151,988)	(219,300)	3,273,190	(123)
636	Police Capital Facilities	2,761,269	673,500	0	(506,000)	(4,600)	2,924,169	
637	Underground Utilities	299,590	102,200	0	0	0	401,790	
650	CFD #2 Village of Heritage	0	0	0	0	0		0
651	CFD #3 Hunter's Ridge	0	0	0	0	0		0
653	CFD #7 Club Estates	0	1,640,358	0	(1,634,476)	0	5,882	5,882
654	CFD #11 Heritage West	0	3,398,861	0	(3,397,690)	0	1,171	1,171
655	CFD #12 Sierra Lakes	0	11,505,510	0	(11,497,053)	0	8,457	8,457

City of Fontana
Unreserved Fund Balance
 FY 2021/2022

	Unaudited Fund Balance July 1, 2021	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Capital Project Funds:								
657	CFD #31 Citrus Heights North	12,609	100	0	0	0	12,709	2,891,282
658	CFD #37 Montelago	6,079	2,503,294	0	(2,501,547)	0	7,826	7,826
659	CFD #70 Avellino	801	2,262,565	0	(2,261,859)	0	1,507	1,507
660	CFD #71 Sierra Crest	3,111	0	0	0	0	3,111	3,111
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	(2,602,211)	0	5,663	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	5,784,516	0	(325,048)	0	5,459,468	5,459,468
Total Capital Project Funds		\$118,492,993	\$44,595,604	\$6,200,000	(\$54,679,059)	(\$2,296,370)	\$112,313,168	\$8,802,674
Enterprise Funds:								
701	Sewer Maintenance & Operations	\$6,862,414	\$23,893,910	\$0	(\$21,922,111)	(\$2,780,500)	\$6,053,713	\$283,567
702	Sewer Capital Projects	1,120,285	192,500	502,240	(563,700)	(9,100)	1,242,225	82,692
703	Sewer Replacement	10,022,835	1,118,000	0	(6,776,172)	(661,840)	3,702,823	(5,363)
710	Water Utility	628,575	4,700	0	0	0	633,275	633,275
Total Enterprise Funds		\$18,634,109	\$25,209,110	\$502,240	(\$29,261,983)	(\$3,451,440)	\$11,632,036	\$360,896
Internal Service Fund:								
751	FLEET OPERATIONS	\$9,721,311	\$8,240,620	\$265,680	(\$9,087,050)	(\$127,550)	\$9,013,011	(\$103,127)
TOTAL ALL FUNDS		\$272,144,547	\$149,835,077	\$28,472,393	(\$191,724,420)	(\$13,892,761)	\$244,834,836	\$8,092,922
Total Transfers Including General Fund								
<u><u>\$40,152,164</u></u>								
<u><u>(\$40,152,164)</u></u>								

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					1,334,583	1,457,083	0	122,500	0	
Revenue adjustments:										
10128000	MS	MS Administration	5014	Property transfers	396,833			396,833	Increase rev projections based on receipts to date	
10134100	CD	Planning	5240	Permit - miscellaneous	150,000			150,000	Increase rev projections based on receipts to date	
10134100	CD	Planning	5614	Design review	150,000			150,000	Increase rev projections based on receipts to date	
10134100	CD	Planning	5636	Tentative tract	30,000			30,000	Increase rev projections based on receipts to date	
10136003	ENG	Construction Inspection	5236	Permit - construction	370,000			370,000	Increase rev projections based on receipts to date	
10136005	ENG	Traffic/Streets	6473	Reimb exp - engineering	250,000			250,000	Increase rev projections based on receipts to date	
Personnel requests (one-time):										
Various	Various	Various personnel accounts			129,247			(129,247)	FY 2021/22 CH/PW Contract Negotiations	
Various	POL	Various		Various personnel accounts	156,181			(156,181)	FY 2021/22 PMA Contract Negotiations	
Various	POL	Various		Various personnel accounts	48,020			(48,020)	FY 2021/22 PBA Contract Negotiations	
Offsetting adjustments:										
10140106	POL	Property Unit	6483	Reimb exp - personnel		42,550		42,550	Overtime costs to be reimbursed by the catalytic converter	
10140231	POL	Patrol Units	7113	Overtime	42,550			(42,550)	Salvage program	
10140231	POL	Patrol Units	6483	Reimb exp - personnel		67,700		67,700	Overtime costs to be reimbursed by the Auto Club Speed	
10140231	POL	Patrol Units	7113	Overtime	67,700			(67,700)	Way for their annual race event	
New requests (recurring):										
10128100	MS	MS Administration	8130	Other professional services	25,000			(25,000)	Pension & OPEB Modules - Govinvest	
10128200	MS	Accounting	8130	Other professional services	15,000			(15,000)	Subscription services to DebtBook Platform	
10136005	ENG	Traffic/Streets	8320	Capital acquisition	55,000			(55,000)	To maintain traffic controller cabinet inventory	
10140235	POL	Shooting Range	8790	Operating transfer out			17,500	(17,500)	Xfer to GF Operating Proj Fund #110 for maint of firing range	

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 (one-time):										
10110100	CA	Elected Officials	8010	Departmental expense	6,125				(6,125)	USCM Mayor's membership increase
10110200	CA	City Manager's Office	8130	Other professional services	29,900				(29,900)	Consulting services - City Manager recruitment
10110400	CA	Mrkng & Communications	8115	Consultant Services	80,000				(80,000)	Communications & Social Media assessment
10110400	CA	Mrkng & Communications	8130	Other professional services	40,000				(40,000)	Videographer to support State of the City activities
10110500	CA	Economic Development	8714	Operating covenant pmt	79,415				(79,415)	Operating Covenant Agreement with Hyundai
10122000	CC	Records and Elections	8010	Departmental expense	3,000				(3,000)	Offsite Records Document Storage
10122000	CC	Records and Elections	8130	Other professional services	37,375				(37,375)	Organizational & operational assessment for dept
10128200	MS	Accounting	8130	Other professional services	65,000				(65,000)	Temporary staffing needed to assist in Accounting Div
10130000	DS	Develop Svs Admin	8130	Other professional services	150,000				(150,000)	Additional employee workstations in the DSO & City Yard due to organizational changes within the City
10130000	DS	Develop Svs Admin	8130	Other professional services	40,000				(40,000)	Assistance in scanning old files in the DSO building
10136004	ENG	Land Development	8130	Other professional services	77,000				(77,000)	Consultant for CIP traffic study due to continued vacancy
10136005	ENG	Traffic/Streets	8130	Other professional services	76,000				(76,000)	Traffic analysis for SB 2 planning grant implementation
10138204	PW	Trees	8130	Other professional services	88,070				(88,070)	City-wide removal of dead trees and stumps
10140360	POL	Traffic	8318	Office equip, furn & fix	24,000				(24,000)	Purchase of new Stalker message board trailer
10140235	POL	Shooting Range	8790	Operating transfer out			105,000		(105,000)	Xfer to GF Operating Proj Fund #110 for maint of firing range

City of Fontana
Recommended Adjustments
FY 2021/2022

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
103 Facility Maintenance					47,534	0	0	0	(47,534)	
10338317	PW	PW Facilities Repair		Various personnel accounts	11,114				(11,114)	FY 2021/22 CH/PW Contract Negotiations
10338317	PW	PW Facilities Repair	8130	Other professional services	36,420				(36,420)	Update of City campus directional signs & monuments
106 Self Insurance					350,000	0	0	0	(350,000)	
10615001	HR	Workers' Compensation	6429	Workers' comp charges					0	Adjust W/C rev based on new personnel requests
10615001	HR	Workers' Compensation	8026	Settlement claim	350,000				(350,000)	Addtl funding needed to cover W/C claims thru 6/30/22
110 General Fund Operating Projects					98,514	0	578,660	0	480,146	
11040399	POL	Special Operations Project	6900	Operating transfer in			456,160		456,160	Reverse Q1 project roll-over made in error
11040200	POL	Field Services Admin	6900	Operating transfer in			122,500		122,500	Xfer from GF for maintenance of the PD firing range in order to provide bi-annual maint & leadmining overhaul
0402XXXX-110-A	POL	Police Range Mitigation Proj	8317	Maintenance equipment	122,500				(122,500)	
04032034-110-A	POL	Building Relations w/Schools	8010	Departmental expense	(14,799)				14,799	Project complete, return remaining funds to FB
04032034-110-A	POL	Building Relations w/Schools	8013	Equip (non-comp) <\$5000	(9,187)				9,187	
125 Storm Water Compliance					307	45,000	0	0	44,693	
12536001	ENG	Plan Check Engineering	5646	Plan check		45,000			45,000	Increase rev projections based on receipts to date FY 2021/22 CH/PW Contract Negotiations
12536001	ENG	Plan Check Engineering		Various personnel accounts	307				(307)	
245 Measure I 2010-2040 Riemb					2,580,200	2,580,200	0	0	0	
36003281-245-A	ENG	Sierra: Foothill-Baseline Arterial	5348	Measure I 2010-2040		2,580,200			2,580,200	Additional funding for design, ROW acquisition, construction cost due to additional scope of work
36003281-245-A	ENG	Sierra: Foothill-Baseline Arterial	8329	Other construction	2,580,200				(2,580,200)	
246 Measure I 2010-2040 Local					1,414,540	410,000	0	0	(1,004,540)	
24636011	ENG	MI Local Cost Allocation	5320	Measure I		410,000			410,000	Increase rev projections based on receipts to date FY 2021/22 CH/PW Contract Negotiations
Various	ENG	Measure I		Various personnel accounts	5,160				(5,160)	
24636026	ENG	MI Traffic Signal Improvement	8130	Other professional services	30,380				(30,380)	Traffic study for citywide speed zone update
3600002-246-A	ENG	W Liberty Parkway/Miller TS	8329	Other construction	55,000				(55,000)	Additional funding needed due to increase in construction cost
36003307-246-A	ENG	Valley/Almond Traffic Signal	8329	Other construction	20,000				(20,000)	Additional budget for traffic signal installation @ Valley Blvd and Almond Ave
36003341-246-A	ENG	Cherry Live Oak TS Mod	8329	Other construction	170,000				(170,000)	Additional funding needed due to increase in construction cost
36003354-246-A	ENG	Arrow/Tokay Traffic Signal	8329	Other construction	700,000				(700,000)	Additional budget for traffic signal installation due to additional design effort and construction cost inc.
36003355-246-A	ENG	Citrus/Ceres Traffic Signal	8329	Other construction	177,000				(177,000)	Additional budget for traffic signal installation due to additional design effort and construction cost inc.
36003382-246-A	ENG	Mango So Highland TS	8329	Other construction	182,000				(182,000)	Additional budget for traffic signal installation due to increase in construction cost
36003384-246-A	ENG	FS 78 Citrus/Ceres TS	8329	Other construction	75,000				(75,000)	Additional budget for traffic signal installation due to increase in construction cost
281 Gas Tax (State)					8,428	0	0	0	(8,428)	
28138104	PW	Street Maintenance		Various personnel accounts	8,428				(8,428)	FY 2021/22 CH/PW Contract Negotiations

City of Fontana
Recommended Adjustments
FY 2021/2022

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
282 Solid Waste Mitigation										
28238302	PW	Solid Waste & Recycling	Various personnel accounts		5,777	0	0	0	(5,777)	FY 2021/22 CH/PW Contract Negotiations
301 Grants										
3400001-301-A		LEAP Grant	\$5,390	Misc grant reimbursement		500,000			500,000	Appropriate Local Early Action Planning Grant as
3400001-301-A		LEAP Grant	8130	Other professional services	500,000				(500,000)	awarded to the City on 4/19/22
36003367-301-A	ENG	Alder Middle School S/W	5352	State TDA		(148,393)			(148,393)	Move funding to newly created TDA/Article 3 Fund
36003367-301-A	ENG	Alder Middle School S/W	Various expense accounts		(148,393)				148,393	#303 in order to properly track all activities
30138325	PW	State HHW	5367	State grant		24,410			24,410	Appropriate grant funding approved in FY20/21 not
30138325	PW	State HHW	8130	Other professional services	24,410				(24,410)	fully spent for storage containers & lockers
40300006-301-A	POL	Homeland Security Grant	5349	Homeland security grant		41,364			41,364	Appropriate new 2020 HSGP award accepted by City
40300006-301-A	POL	Homeland Security Grant	8013	Equip (non-comp) <\$5000	41,364				(41,364)	Council on 3/22/22, item #21-1230
303 TDA/Article 3										
36003367-303-A	ENG	Alder Middle School S/W	5352	State TDA		148,393	0	0	0	
36003367-303-A	ENG	Alder Middle School S/W	Various expense accounts		148,393				148,393	Move funding from Grant Fund #301 in order to
362 CDBG										
36220206	DS	Various personnel accounts			2,457				(2,457)	FY 2021/22 CH/PW Contract Negotiations
02000001-362-A	DS	CDBG Admin Program Inc	5338	Program income		(20,511)			(20,511)	
02020001-362-C	DS	CDBG Aqq/Rehab/Rental	5338	Program income		20,511			20,511	
02020001-362-C	DS	CDBG Aqq/Rehab/Rental	5328	CDBG grant reimbursement		(20,511)			(20,511)	Move program income to match HUD approved budget
02023859-362-A	DS	CDBG Project TBD	5328	CDBG grant reimbursement		20,511			20,511	and move CDBG grant reimb to project TBD
02023859-362-A	DS	CDBG Project TBD	8329	Other construction	20,511				(20,511)	
363 Home Program										
36320200	DS	Various personnel accounts			676	0	0	0	(676)	
385 After School Program										
38524101	CS	FASP-After School Admin	5335	Fontana USD		325,938	0	0	0	
38524101	CS	FASP-After School Admin	8010	Departmental expense	213,381				325,938	Increase in annual award for enhanced program and
385241XX	CS	Various	7111	Part-time	112,557				(213,381)	expanded participation at Almond, Locust, Mango &
386 ASES ELO-P Grant										
38624101	CS	ASES ELO-P	5335	Fontana USD		4,495,120	0	0	0	
386241XX	CS	Various	Various expenditures accounts		4,495,120				4,495,120	Amendment to the ASES Program Services Agreement
395 LMD #1 (Citywide)										
39538204	PW	Trees	8130	Other professional services		3,763	0	0	(3,763)	
39538250	PW	LMD #1	Various personnel accounts		1,740				(1,740)	City-wide removal of dead trees and stumps
396 LMD #2 Village of Heritage										
39638204	PW	Trees	8130	Other professional services		10,622	0	0	(10,622)	
Various	PW	Landscape Maintenance	Various personnel accounts		8,450				(8,450)	City-wide removal of dead trees and stumps
					2,172				(2,172)	FY 2021/22 CH/PW Contract Negotiations

City of Fontana
Recommended Adjustments
 FY 2021/2022

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
398 LMD #3 Hunter's Ridge					1,381	0	0	0	(1,381)	
39838204 Various	PW PW	Trees Landscape Maintenance	8130 Various personnel accounts	Other professional services Various personnel accounts	340 1,041				(340) (1,041)	City-wide removal of dead trees and stumps FY 2021/22 CH/PW Contract Negotiations
401 CFD #1 Southridge Village					95,502	0	0	0	(95,502)	
40138204 40138202 Various	PW PW PW	Trees Parks Landscape Maintenance	8130 8130 Various personnel accounts	Other professional services Other professional services Various personnel accounts	2,840 88,000 4,662				(2,840) (88,000) (4,662)	City-wide removal of dead trees and stumps Replacement of baseball field backstop @ Chaparral Park FY 2021/22 CH/PW Contract Negotiations
403 CFD #6-3A Bellgrove II					123	0	0	0	(123)	
40338209	PW	Landscape Maintenance		Various personnel accounts	123				(123)	FY 2021/22 CH/PW Contract Negotiations
405 CFD #6-1 Stratham					185	0	0	0	(185)	
40538209	PW	Landscape Maintenance		Various personnel accounts	185				(185)	FY 2021/22 CH/PW Contract Negotiations
406 CFD #6 The Landings					622	0	0	0	(622)	
Various	PW	Landscape Maintenance		Various personnel accounts	622				(622)	FY 2021/22 CH/PW Contract Negotiations
407 CFD #7 Country Club Estates					1,072	0	0	0	(1,072)	
40738204 40738209	PW PW	Trees Landscape Maintenance	8130	Other professional services Various personnel accounts	1,010 62				(1,010) (62)	City-wide removal of dead trees and stumps FY 2021/22 CH/PW Contract Negotiations
408 CFD #8 Presley					362	0	0	0	(362)	
40838204 40838209	PW PW	Trees Landscape Maintenance	8130	Other professional services Various personnel accounts	300 62				(300) (62)	West Coast Arborist tree trimming CPI increase FY 2021/22 CH/PW Contract Negotiations
409 CFD #9M Morningside					123	0	0	0	(123)	
40938209	PW	Landscape Maintenance		Various personnel accounts	123				(123)	FY 2021/22 CH/PW Contract Negotiations
410 CFD #10M Jurupa Industrial					340	0	0	0	(340)	
41038204	PW	Trees	8130	Other professional services	340				(340)	City-wide removal of dead trees and stumps
412 CFD #12 Sierra Lakes					4,818	0	0	0	(4,818)	
Various 41238204	PW PW	Landscape Maintenance Trees		Various personnel accounts Other professional services	788 4,030				(788) (4,030)	FY 2021/22 CH/PW Contract Negotiations City-wide removal of dead trees and stumps
413 CFD #13M Summit Heights					4,384	0	0	0	(4,384)	
Various 41338204	PW PW	Landscape Maintenance Trees		Various personnel accounts Other professional services	354 4,030				(354) (4,030)	FY 2021/22 CH/PW Contract Negotiations City-wide removal of dead trees and stumps
414 CFD #14M Sycamore Hills					185	0	0	0	(185)	
41438209	PW	Landscape Maintenance		Various personnel accounts	185				(185)	FY 2021/22 CH/PW Contract Negotiations
415 CFD #15M Silver Ridge					185	0	0	0	(185)	
41538209	PW	Landscape Maintenance		Various personnel accounts	185				(185)	FY 2021/22 CH/PW Contract Negotiations

City of Fontana
Recommended Adjustments
 FY 2021/2022

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
416 CFD #16M Ventana Pointe					742	0	0	0	(742)	
41638209	PW	Landscape Maintenance		Various personnel accounts	62				(62)	FY 2021/22 CH/PW Contract Negotiations
41638204	PW	Trees	8130	Other professional services	680				(680)	City-wide removal of dead trees and stumps
425 CFD #25M					340	0	0	0	(340)	
42538204	PW	Trees	8130	Other professional services	340				(340)	City-wide removal of dead trees and stumps
430 CFD #30M					123	0	0	0	(123)	
43038209	PW	Landscape Maintenance		Various personnel accounts	123				(123)	FY 2021/22 CH/PW Contract Negotiations
435 CFD #35M					1,489	0	0	0	(1,489)	
43538204	PW	Trees	8130	Other professional services	340				(340)	City-wide removal of dead trees and stumps
Various	PW	Landscape Maintenance		Various personnel accounts	1,149				(1,149)	FY 2021/22 CH/PW Contract Negotiations
437 CFD #37 Montelago					680	0	0	0	(680)	
43738204	PW	Trees	8130	Other professional services	680				(680)	City-wide removal of dead trees and stumps
438 CFD #38M					340	0	0	0	(340)	
43838204	PW	Trees	8130	Other professional services	340				(340)	City-wide removal of dead trees and stumps
465 CFD #65M					730	0	0	0	(730)	
46538204	PW	Trees	8130	Other professional services	730				(730)	City-wide removal of dead trees and stumps
469 CFD #69M					94	0	0	0	(94)	
Various	PW	Landscape Maintenance		Various personnel accounts	94				(94)	FY 2021/22 CH/PW Contract Negotiations
471 CFD #71M Sierra Crest					235	0	0	0	(235)	
Various	PW	Parks		Various personnel accounts	235				(235)	FY 2021/22 CH/PW Contract Negotiations
476 CFD #76M					94	0	0	0	(94)	
Various	PW	Parks		Various personnel accounts	94				(94)	FY 2021/22 CH/PW Contract Negotiations
481 CFD #81M					94	0	0	0	(94)	
Various	PW	Parks		Various personnel accounts	94				(94)	FY 2021/22 CH/PW Contract Negotiations
485 CFD #85M					340	0	0	0	(340)	
48538204	PW	Trees	8130	Other professional services	340				(340)	City-wide removal of dead trees and stumps
500 CFD #100M					6,460	82,990	0	0	76,530	
50038209	PW	Landscape Maintenance	6210	Assessment/special tax		82,990			82,990 }	
50538209	PW	Landscape Maintenance	8020	Utilities	2,220				(2,220) }	New landscape area in CFD #100 - City is scheduled
50538209	PW	Landscape Maintenance	8010	Departmental expense	530				(530) }	to accept area in the 3rd Qtr of FY21/22
50538209	PW	Landscape Maintenance	8130	Other professional services	3,710				(3,710) }	

City of Fontana
Recommended Adjustments
 FY 2021/2022

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
601 Capital Reinvestment					(100,000)	0	0	0	100,000	
28001008-601-A	MS	Misc Project	8330	Construction contracts	(100,000)				100,000	Release funds for next fiscal year
620 San Sevaine Flood Control					123	82,000	0	0	81,877	
62036000	ENG	San Sevaine Eng Admin	5232	City flood		17,000			17,000	Increase rev projections based on receipts to date
62036000	ENG	San Sevaine Eng Admin	5256	County flood		65,000			65,000	Increase rev projections based on receipts to date
62036000	ENG	San Sevaine Eng Admin		Various personnel accounts	123				(123)	FY 2021/22 CH/PW Contract Negotiations
622 Storm Drain					(2,291,742)	0	0	0	2,291,742	
Various	ENG	Various		Various personnel accounts	308				(308)	FY 2021/22 CH/PW Contract Negotiations
3600001-622-A	ENG	Duncan SD: I 15-Citrus	8329	Construction contracts	(2,292,050)				2,292,050	Defund project as developer took over the construction, move budget balance back to FB
623 Sewer Expansion					0	1,876,300	0	0	1,876,300	
62338307	PW	IEUA Expansion	5251	Sewer expansion fees		1,850,000			1,850,000	Increase rev projections based on receipts to date
62338307	PW	IEUA Expansion	5812	Extra territorial sewer		26,300			26,300	Increase rev projections based on receipts to date
630 Circulation Mitigation					1,264,684	2,826,280	0	0	1,561,596	
63036000	ENG	Circulation Mitigation	5362	ATP local		132,400			132,400	Increase rev projections based on receipts to date
63036000	ENG	Circulation Mitigation	5363	Active Transportation		286,460			286,460	Increase rev projections based on receipts to date
63036000	ENG	Circulation Mitigation	5611	Circulation fee - arterial		1,358,420			1,358,420	Increase rev projections based on receipts to date
63036000	ENG	Circulation Mitigation	5618	Engineering fees & charges		49,000			49,000	Increase rev projections based on receipts to date
63036000	ENG	Circulation Mitigation	5662	Circulation fee - regional		1,000,000			1,000,000	Increase rev projections based on receipts to date
36000002-630-A	ENG	W Liberty Parkway/Miller TS	8329	Construction contracts	44,884				(44,884)	Additional funding needed due to increase in construction cost
36003281-630-A	ENG	Sierra:Foothill-Baseline Arterial	8329	Construction contracts	1,219,800				(1,219,800)	Addtl funding for design effort, ROW & construction cost increase due to additional scope
635 Park Development					123	0	0	0	(123)	
63538211	ENG	Parks Development		Various personnel accounts	123				(123)	FY 2021/22 CH/PW Contract Negotiations
657 CFD #31 Citrus Heights North					5,269,299	8,160,581	0	0	2,891,282	
65736000	ENG	CFD #31 Citrus Heights No	6810	Bond proceeds		7,138,020			7,138,020	
65736000	ENG	CFD #31 Citrus Heights No	6811	Bond premium		1,022,561			1,022,561	To record sales of bonds - CFD #31 Citrus Heights
65736000	ENG	CFD #31 Citrus Heights No	8330	Construction contract	4,929,089				(4,929,089)	North
65736000	ENG	CFD #31 Citrus Heights No	8721	Cost of issuance		340,210			(340,210)	
701 Sewer Maintenance & Operations					716,433	1,000,000	0	0	283,567	
70128500	MS	Sewer Billing	5810	City sewer services		1,000,000			1,000,000	Increase rev projections based on receipts to date
Various		Various		Various personnel accounts	14,433				(14,433)	FY 2021/22 CH/PW Contract Negotiations
70138311	PW	Sewer Pretreatment	8130	Other professional services	702,000				(702,000)	Pass-through IEUA sewer service rate increase

City of Fontana
Recommended Adjustments
 FY 2021/2022

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
702 Sewer Capital Projects										
70236000 Various	ENG Various	Eng Sewer Improvement Eng Sewer Improvement	5618 Various personnel accounts	Sewer connection fees Various personnel accounts	308	83,000	0	0	82,692	
						83,000			83,000 (308)	Increase rev projections based on receipts to date FY 2021/22 CH/PW Contract Negotiations
703 Sewer Replacement										
Various	PW	Sewer Line Replacement		Various personnel accounts	5,363	0	0	0	(5,363)	
					5,363				(5,363)	FY 2021/22 CH/PW Contract Negotiations
751 Fleet Operations										
75138305 75138305 Various 75138305	PW PW PW PW	Fleet Maintenance Fleet Maintenance Fleet Maintenance Fleet Maintenance	6710 6610 Various personnel accounts 8024	Motorpool charges Vehicle disposal Various personnel accounts Fuel & oil	356,127	253,000	0	0	(103,127)	
						253,000			0 253,000 (6,127) (350,000)	Adjust revenue due to vehicle additions Increase rev projections based on receipts to date FY 2021/22 CH/PW Contract Negotiations Purchase of fuel for the remainder of FY21/22
<i>Total operating transfers</i>										
<u>578,660</u>										
<u>0</u>										