



# City of Fontana

## *Fourth Quarter Budget Status Report*

*Fiscal Year 2021/2022*

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

*\*Compared to same period prior fiscal year*

*Management Services Department*

*July 26, 2022*

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## *Report Objectives*

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

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

*Fourth Quarter Budget Status Report – 2021/2022*

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## *Summary of Key Points –*

**General Fund Revenues.** The percent of current budget received as of June 30, 2022, is 105.61%; the percent of recommended budget received as of June 30, 2022, is 104.96% (see page 8). The following adjustments are recommended for a net increase of \$758,050:

- Franchise Fees increase of \$494,940
- Reimbursables increase of \$163,110
- Miscellaneous Revenue increase of \$100,000

**General Fund Expenditures.** The percent of current budget spent as of June 30, 2022, is 89.11%; the percent of recommended budget spent as of June 30, 2022, is 88.57% (see page 9). The following adjustments are recommended for a net increase of \$719,050:

- Offsetting adjustments of \$188,110
- New requests of \$530,940

This report includes the following recommendation:

Approve and authorize the available 2021-22 budget at fiscal yearend for Project Funds, ARPA Funds and any budget identified by departments to be carried forward to the 2022-23 budget.

Discussion:

To ensure there is no disruption to Council approved capital projects, ARPA and other programs as identified by departments, available budget at fiscal yearend will be carried forward into the next year and actual amounts will be reported at the First Quarter Budget Review.

This report also increases appropriations in several CFD Funds throughout the City in the amount of \$80,150 to cover increase in utility costs and also includes the ARPA appropriations approved by City Council on March 8, 2022.

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## *Significant Economic Trends*

### **Nationally:**

- Most experts believe that the US economy has fully recovered from the pandemic-driven recession. While the structure of the current economy is different than it was two years ago, a 3.6% unemployment rate, record low inventories, and the highest pace of industrial production ever is clear evidence that the U.S. economy is operating at full capacity
- This year, the U.S. trade deficit is running at 5% of GDP, this is very problematic according to the experts, to put it in other words, the nation is consuming 5% more than it's producing. In the 1<sup>st</sup> quarter alone, the U.S. "borrowed" a net \$300 billion from the rest of the world to fuel this excess consumption. This is why most experts believe there is a very high probability of a recession in the next few years, although not in 2022.

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

- The California job recovery continues to surpass the nation's with a 6.4% job growth from a year ago in April, easily surpassing U.S. growth of 4.5%. This is the eleventh consecutive month in which the state's employment growth has topped the nation's. Despite the extended outperformance, the state has still only regained about 90% of the 2.76 million jobs that disappeared in the spring of 2020.
- The California jobless rate is forecast to average 4.9% this year and edge down to 4.8% in 2023. While a noticeable improvement from 10.3% in 2020, it is still significantly above the projected U.S. average of 3.5% this year and 3.6% in 2023. As the economic recovery continues, California's state budget surplus stands at close to \$100 billion. So far in 2022, the S&P 500 is down close to 20%, which means lower state revenues in the next fiscal year, so according to the experts, the best thing for Golden State to do is preserve the current surplus for a rainy day.

### **The City of Fontana:**

- Fiscal Year 2020/21 ended with 1,208 single family dwelling permits being issued. As of the end of June 2022, 830 permits have been issued compared to 870 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 (LAIF) is currently paying 0.861% (daily rate) on City investments, up from 0.315% for the same time last year.

## Summary of Proposed General Fund Adjustments

		Fund Balance Impact	
		Revenues	Expenditures
<b><u>Adjust revenue estimates to reflect mid-year collections:</u></b>			
Increase to Franchise Fees		494,940	
Increase to Reimbursables		163,110	
Increase to Miscellaneous Rev		100,000	
		758,050	
<b><u>New requests:</u></b>			
City Administration	Legal support for Planning & professional legal services		30,000
Management Services	CPA Firm & temp staffing to assist with year-end process		150,000
Building & Safety	O&M cost for new unit #55326 for new Sr Bldg Inspector		9,900
Building & Safety	Computer equip and cubicle mod. for new Sr Bldg Inspector		10,500
Engineering	Traffic Signal maint cost agreement with Ontario City		70,670
Public Works	Playground replacement @ East Heritage Elementary		250,000
Police	O&M and prep charges for unit #0854 in PD Admin Division		9,870
			530,940

## Summary of Proposed General Fund Adjustments

(continued)

		Fund Balance Impact	
		Revenues	Expenditures
<b>Offsetting adjustments:</b>			
Information Technology	Additional part-time budget for Interns		25,000
Engineering	Traffic signal cabinets throughout the city		163,110
			188,110
Net adjustments		758,050	719,050
Transfers:			
	Xfer to Fleet Fund #751 for purchase of unit #55326 for B&S		64,000
	Xfer from City Tech Fund #102 for part-time budget for Interns	25,000	
		783,050	783,050

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

## Fourth Quarter Budget Status Report – 2021/2022

City of Fontana  
July 26, 2022

### General Fund Revenues

Revenues continue to be monitored on a monthly basis. A net General Fund revenue increase of \$758,050 is recommended as part of the Fourth Quarter Budget Report. See page 23 for details of the revenue adjustments.

Revenue Source	Adopted Budget	Current Budget Before Adjustments	Received as of 6/30/2022	Percent of Current Budget Received	Recommended Fourth Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Received
Sales Tax	\$47,130,000	\$48,955,608	\$51,595,200	105.39%		\$48,955,608	105.39%
Property Tax	31,981,550	32,378,383	33,206,422	102.56%		32,378,383	102.56%
Interest and Rentals	3,933,540	3,933,540	3,840,904	97.64%		3,933,540	97.64%
Franchises	7,000,000	7,000,000	8,807,673	125.82%	494,940	7,494,940	117.51%
Business Related	7,012,000	7,012,000	8,687,488	123.89%		7,012,000	123.89%
Development Related	10,410,500	11,110,500	12,604,004	113.44%		11,110,500	113.44%
Recreation	2,887,590	2,887,590	2,722,057	94.27%		2,887,590	94.27%
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	2,357,839	87.28%	100,000	2,801,380	84.17%
Reimbursables	1,603,150	1,963,400	1,463,828	74.56%	\$163,110	2,126,510	68.84%
From Other Agencies	4,278,700	4,278,700	4,601,900	107.55%		4,278,700	107.55%
<b>Total General Fund</b>	<b>\$119,887,910</b>	<b>\$123,221,101</b>	<b>\$130,134,474</b>	<b>105.61%</b>	<b>\$758,050</b>	<b>\$123,979,151</b>	<b>104.96%</b>



*Fourth Quarter Budget Status Report – 2021/2022*

## *General Fund Expenditures*

General Fund expenditures for fourth quarter are on track and within budget. Staff recommends a net increase in appropriations of \$719,050. See page 23 for details of the expenditure adjustments.

<i>Department</i>	<i>Adopted Budget</i>	<i>Current Budget Before Adjustments</i>	<i>Spent as of 6/20/2022</i>	<i>Percent of Current Budget Spent</i>	<i>Recommended Third Quarter Adjustments</i>	<i>Recommended Budget After Adjustments</i>	<i>Percent of Recommended Budget Spent</i>
City Administration	\$4,013,460	\$4,571,819	\$4,472,684	97.83%	\$30,000	\$4,601,819	97.19%
Human Resources	1,178,000	1,815,673	1,101,391	60.66%	0	1,815,673	60.66%
Administrative Services	425,970	568,190	403,487	71.01%	0	568,190	71.01%
Office of the City Clerk	795,570	888,009	723,037	81.42%	0	888,009	81.42%
Community Services	13,040,800	13,147,642	10,501,550	79.87%	0	13,147,642	79.87%
Information Technology	3,751,660	3,826,478	3,552,428	92.84%	25,000	3,851,478	92.24%
Management Services	3,043,730	3,399,056	3,121,827	91.84%	150,000	3,549,056	87.96%
Development Services	802,460	1,088,298	878,433	80.72%	0	1,088,298	80.72%
Building and Safety	2,077,310	2,596,597	2,271,852	87.49%	20,400	2,616,997	86.81%
Planning	2,476,090	2,735,346	2,196,240	80.29%	0	2,735,346	80.29%
Engineering	3,672,900	4,116,412	3,479,415	84.53%	233,780	4,350,192	79.98%
Public Works	7,455,800	7,993,491	6,907,931	86.42%	250,000	8,243,491	83.80%
Police	67,298,140	70,425,497	64,804,767	92.02%	9,870	70,435,367	92.01%
<b>Total General Fund</b>	<b>\$110,031,890</b>	<b>\$117,172,508</b>	<b>\$104,415,042</b>	<b>89.11%</b>	<b>\$719,050</b>	<b>\$117,891,558</b>	<b>88.57%</b>

NOTE: The above amounts do not include project funding.

*Fourth Quarter Budget Status Report – 2021/2022*

## *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
<b>Total General Fund</b>	<b>\$0</b>	<b>\$1,638,255</b>	<b>\$0</b>	<b>(\$1,638,255)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## *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 fund balance reserve adjustments recommended as part of the Fourth Quarter Budget Report.

### *Fund Balance Reserves After Adjustments*

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

*Fourth Quarter Budget Status Report – 2021/2022*

## *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 Fourth Quarter Budget Status Report:

<i>Department</i>	<i>Position Number</i>	<i>Action</i>	<i>Description</i>	<i>General Fund Impact</i>		<i>Other Funds Impact</i>		<i>Total Impact</i>	
				<i>FY 21/22</i>	<i>Annual</i>	<i>FY 21/22</i>	<i>Annual</i>	<i>FY 21/22</i>	<i>Annual</i>
Management Services	TBD	Reclass	Part-time Cashier to Full-time Cashier	0	19,200			0	19,200
Management Services	28805	Eliminate	Classified P/T Account Clerk	0	(31,000)			0	(31,000)
Management Services		Add	Accountant II	0	110,300			0	110,300
Management Services		Add	Accountant I	0	121,644			0	121,644
Management Services	28022	Reclass	Senior Accountant to Supervising Accountant	0	12,720			0	12,720
Management Services		Add	Senior Accountant	0	129,740			0	129,740
Management Services		Add	Administrative Analyst II	0	116,390			0	116,390
Community Services		Add	Administrative Technician	0	0	0	80,180	0	80,180
Community Services		Add	CS Coordinator (3)	0	0	0	279,840	0	279,840
Building & Safety		Add	Senior Building Inspector	0	115,180			0	115,180
Engineering	36064	Salary Adjustment	Senior Traffic Engineer	0	3,930	0	1,330	0	5,260
Engineering	36015 36033	Salary Adjustment	Senior Civil Engineer (2)	0	4,310	0	5,260	0	9,570
				<b>\$0</b>	<b>\$602,414</b>	<b>\$0</b>	<b>\$366,610</b>	<b>\$0</b>	<b>\$969,024</b>

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## *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. There were no claims settled during the Fourth Quarter of Fiscal Year 2021/2022.

## ARPA Expenditure Plan

CITY OF FONTANA AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN AS OF JUNE 30, 2022			
Approved Projects by Federal Use Category	Amount	Expended	Available
<b>Public Health &amp; Economic Response</b>	<b>20,812,113</b>	-	<b>20,812,113</b>
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
<b>Revenue Loss</b>	<b>18,000,000</b>	<b>1,670,125</b>	<b>16,329,875</b>
Helicopter Purchase	3,000,000	1,670,125	1,329,875
Parking Structure	10,000,000	-	10,000,000
Pavement Rehabilitation	5,000,000	-	5,000,000
<b>Uniform Administrative Requirement, Cost Principles,</b>	<b>250,000</b>	-	<b>250,000</b>
Administrative Costs	250,000	-	250,000
<b>Water, Sewer, and Broadband Infrastructure</b>	<b>11,195,000</b>	-	<b>11,195,000</b>
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
<b>Total</b>	<b>50,257,113</b>	<b>1,670,125</b>	<b>48,586,988</b>

## *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 Fourth 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.

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	\$101,939,175	\$115,286,615	\$114,334,026	\$128,044,517	\$119,887,910	\$123,221,101	\$758,050	\$123,979,151
Expenditures	90,494,219	97,069,126	101,318,229	100,324,532	110,031,890	117,172,508	719,050	117,891,558
Revenues over (under) expenditures	11,444,956	18,217,489	13,015,797	27,719,985	9,856,020	6,048,593	39,000	6,087,593
Other sources & uses:								
Operating transfers in	9,492,586	11,903,826	11,199,568	10,455,858	11,469,370	11,679,771	25,000	11,704,771
Operating transfers out	(20,998,217)	(22,332,286)	(24,459,727)	(27,553,964)	(20,704,390)	(26,381,903)	(64,000)	(26,445,903)
Total other sources & uses	(11,505,631)	(10,428,460)	(13,260,159)	(17,098,107)	(9,235,020)	(14,702,132)	(39,000)	(14,741,132)
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
<b>FUND BALANCE</b>								
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		
<b>Other General Funds:</b>									
102	City Technology	\$4,150,041	\$0	\$4,870,000	(\$8,845,589)	\$0	\$174,452	\$0	\$174,452
103	Facility Maintenance	834,832	0	7,370,900	(7,595,504)	0	610,228		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	(8,190,580)	0	6,626,497		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	2,268,243	(1,577,676)	(210,401)	974,724	0	974,724
125	Storm Water Compliance	265,860	179,000	0	(175,204)	0	269,656		269,656
<b>Total Other General Funds</b>		<b>\$41,985,137</b>	<b>\$12,119,295</b>	<b>\$17,639,743</b>	<b>(\$34,351,456)</b>	<b>(\$210,401)</b>	<b>\$37,182,318</b>	<b>\$0</b>	<b>\$37,182,318</b>
<b>Special Revenue Funds:</b>									
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	2,772,051	0	(2,775,721)	0	88,648		88,648
246	Measure I Local 2010-2040	10,015,122	4,255,630	0	(10,562,999)	(99,900)	3,607,853		3,607,853
281	Gas Tax (State)	1,033,536	4,902,200	0	(3,743,539)	(576,500)	1,615,697		1,615,697
282	Solid Waste Mitigation	1,850,577	3,029,400	0	(2,653,836)	(449,100)	1,777,041		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	720,272	100,520	(1,031,344)	0	0	0	0
302	ARPA 2021	28,221	0	0		0	28,221	0	28,221
303	TDA/Article 3	0	345,973	0	(345,973)	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	(5,991,031)	(91,800)	1,344,490	(1,713)	1,342,777
363	Home Program	819,876	3,425,683	0	(3,443,259)	0	802,300	94,704	897,004

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	
<b>Special Revenue Funds:</b>								
365	Down Pymt Assistance Prgm	\$2,505	\$0	\$0	\$0	\$0	\$2,505	\$2,505
385	After School Program	0	5,693,458	0	(5,370,358)	(323,100)	0	0
386	ASES ELO-P Grant	0	4,495,120	0	(4,495,120)	0	0	0
387	ASES ELO-P TK Grant	0	0	0	0	0	0	0
395	LMD #1 City Wide	2,548,997	925,700	0	(1,554,477)	(139,600)	1,780,620	1,780,620
396	LMD #2 Village of Heritage	660,675	2,724,000	832,300	(3,533,216)	(308,200)	375,559	375,559
397	LMD #3 Empire Center	261,731	64,150	0	(61,920)	(4,400)	259,561	258,111
398	LMD #3 Hunter's Ridge	2,784,537	820,900	118,090	(1,018,476)	(95,200)	2,609,851	2,583,541
399	LLMD #3 Hunter's Ridge	37,614	34,350	0	(32,000)	(2,800)	37,164	34,554
401	CFD #1 Southridge Village	6,670,253	5,937,400	0	(4,661,650)	(2,067,500)	5,878,503	5,878,503
403	CFD #6-3A Bellgrove II	403,080	231,000	0	(142,623)	(35,300)	456,157	450,787
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	(126,710)	(102,700)	548,958	548,958
406	CFD #6 The Landings	3,199,045	349,200	98,610	(521,480)	(50,300)	3,075,075	3,047,125
407	CFD #7 Country Club Estates	388,211	115,450	12,000	(149,285)	(14,500)	351,876	351,876
408	CFD #8 Presley	1,019,972	80,700	97,200	(355,391)	(21,800)	820,681	820,681
409	CFD #9M Morningside	321,049	165,700	0	(132,953)	(100,900)	252,896	252,896
410	CFD #10M Jurupa Industrial	274,987	39,900	0	(35,790)	(3,400)	275,697	275,697
412	CFD #12 Sierra Lakes	1,558,132	902,200	144,700	(1,260,709)	(119,400)	1,224,923	1,224,923
413	CFD #13M Summit Heights	1,249,323	439,300	92,930	(743,909)	(73,600)	964,044	964,044
414	CFD #14M Sycamore Hills	233,763	422,140	0	(282,888)	(203,600)	169,415	169,415
415	CFD #15M Silver Ridge	293,293	278,600	0	(139,735)	(194,100)	238,058	238,058
416	CFD #16M Ventana Pointe	149,851	44,400	0	(37,942)	(27,000)	129,309	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	113,697
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	(60,615)	(47,900)	313,912	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	559,820
429	CFD #29M	48,719	23,600	0	(18,220)	(17,400)	36,699	36,699
430	CFD #30M	766,484	240,900	0	(119,833)	(144,300)	743,251	743,251
431	CFD #31 Citrus Heights North	583,115	299,800	0	(215,220)	(168,000)	499,695	496,315

City of Fontana  
**Unreserved Fund Balance**  
FY 2021/2022

		Unaudited	Budget				Net	Estimated
		Fund Balance					Proposed	Fund Balance
		July 1, 2021	Revenues	Transfers In	Expenditures	Transfers Out	Adjustments	June 30, 2022
<b>Special Revenue Funds:</b>								
432	CFD #32M	\$94,454	\$18,600	\$0	(\$3,390)	(\$13,600)		\$96,064
433	CFD #33M Empire Lighting	139,372	42,100	0	(39,270)	(2,100)		140,102
434	CFD #34 Empire Detention Basin	234,568	22,900	0	(10,830)	(1,000)		245,638
435	CFD #35M	1,661,761	512,700	0	(629,200)	(156,200)		1,389,061
436	CFD #36M	56,464	22,600	0	(10,920)	(17,400)	(420)	50,324
437	CFD #37 Montelago	290,152	89,700	0	(51,020)	(45,900)		282,932
438	CFD #38M	852,843	182,150	0	(108,040)	(105,900)		821,053
439	CFD #39M	54,911	21,900	0	(10,950)	(15,000)	(490)	50,371
440	CFD #40M	59,698	10,900	0	(1,050)	(7,400)		62,148
441	CFD #41M	120,295	16,000	0	(8,440)	(7,100)		120,755
442	CFD #42M	277,825	45,950	0	(62,540)	(5,400)		255,835
444	CFD #44M	33,025	9,200	0	(7,500)	(5,300)	(210)	29,215
445	CFD #45M	390,507	102,600	0	(84,020)	(49,200)		359,887
446	CFD #46M	289,664	50,800	0	(29,510)	(20,600)		290,354
447	CFD #47M	17,641	11,600	0	(12,780)	(5,400)		11,061
448	CFD #48M	414,064	77,200	0	(52,660)	(28,100)		410,504
449	CFD #49M	36,884	13,050	0	(15,060)	(5,400)	(490)	28,984
450	CFD #50M	83,966	35,850	0	(23,110)	(27,400)		69,306
451	CFD #51M	171,989	66,700	0	(53,150)	(33,600)		151,939
453	CFD #53M	68,400	9,350	0	(4,140)	(4,400)		69,210
454	CFD #54M	77,340	24,800	0	(18,270)	(11,800)	(1,310)	70,760
455	CFD #55M	53,055	7,400	0	(5,190)	(2,600)		52,665
456	CFD #56M	114,024	27,000	0	(400)	(23,600)		117,024
457	CFD #57M	66,929	14,600	0	(12,770)	(5,600)		63,159
458	CFD #58M	13,089	4,500	0	(1,535)	(3,800)		12,254
459	CFD #59M	4,277	2,400	0	(520)	0		6,157
460	CFD #60M	84,509	13,200	0	(9,580)	(5,000)		83,129
461	CFD #61M	365,763	56,600	0	(27,520)	(26,200)		368,643
462	CFD #62M	36,049	5,900	0	(2,170)	0		39,779
463	CFD #63M	481,291	57,750	0	(20,110)	(400)	(550)	517,981
464	CFD #64M	61,417	5,400	0	0	0		66,817
465	CFD #65M	182,985	21,400	0	(7,990)	(9,800)	(140)	186,455

City of Fontana  
**Unreserved Fund Balance**  
FY 2021/2022

		Unaudited	Budget					Net	Estimated
		Fund Balance						Proposed	Fund Balance
		July 1, 2021	Revenues	Transfers In	Expenditures	Transfers Out	Available	Adjustments	June 30, 2022
<b>Special Revenue Funds:</b>									
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	(66,214)	(94,000)	635,074		635,074
470	CFD #70M Avellino	240,258	79,200	0	(43,935)	(36,060)	239,463	(1,110)	238,353
471	CFD #71M Sierra Crest	419,387	120,400	0	(119,675)	(40,700)	379,412		379,412
472	CFD #72M	32,832	11,000	0	(5,410)	(5,700)	32,722	(140)	32,582
473	CFD #73M	260,853	67,400	0	(28,390)	(33,690)	266,173	(760)	265,413
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	(42,194)	(13,800)	87,725		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	(560)	201,728
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	(76,556)	(51,400)	102,597		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	(299,964)	(88,500)	726,735	(2,350)	724,385
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		
<b>Special Revenue Funds:</b>									
500	CFD #100M	0	82,990	0	(6,460)	0	76,530	76,530	
501	CFD #101M	7,867	7,800	0	0	0	15,667	15,667	
502	CFD #102M	5,024	5,000	0	0	0	10,024	10,024	
503	CFD #103M Estrada	4,418	0	0	0	0	4,418	4,418	
505	CFD #105M	0	46,180	0	(10,450)	0	35,730	35,730	
506	CFD #106M	0	92,040	0	(17,410)	0	74,630	74,630	
<b>Total Special Revenue Funds</b>		<b>\$82,696,842</b>	<b>\$63,421,452</b>	<b>\$1,496,350</b>	<b>(\$66,170,344)</b>	<b>(\$7,807,000)</b>	<b>\$73,637,300</b>	<b>\$12,771</b>	<b>\$73,650,072</b>
<b>Debt Service Funds:</b>									
580	General Debt Service	\$614,155	\$4,754,018	\$2,947,040	(\$8,225,732)	\$0	\$89,481	\$89,481	
<b>Total Debt Service Funds</b>		<b>\$614,155</b>	<b>\$4,754,018</b>	<b>\$2,947,040</b>	<b>(\$8,225,732)</b>	<b>\$0</b>	<b>\$89,481</b>	<b>\$0</b>	<b>\$89,481</b>
<b>Capital Project Funds:</b>									
601	Capital Reinvestment	\$100,000	\$37,000	\$6,200,000	(\$6,100,000)	(\$137,000)	\$100,000	\$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	7,338,670	
620	San Sevaine Flood Control	579,949	557,700	0	(95,413)	(13,400)	1,028,836	1,028,836	
621	Upper Etiwanda Flood Control	46,994	400	0	0	0	47,394	47,394	
622	Storm Drain	9,665,808	2,991,000	0	1,093,082	(123,000)	13,626,890	13,626,890	
623	Sewer Expansion	18,194,855	4,496,300	0	(12,075,000)	(120,000)	10,496,155	10,496,155	
630	Circulation Mitigation	16,059,906	8,017,280	0	(1,368,012)	(181,500)	22,527,674	22,527,674	
631	Fire Assessment	214,325	156,300	0	0	(321,370)	49,255	49,255	
632	General Government	10,314,723	1,084,000	0	0	0	11,398,723	11,398,723	
633	Landscape Medians	3,674,094	649,800	0	(2,816,108)	(46,900)	1,460,886	1,460,886	
634	Library Capital Improvement	1,021,141	403,500	0	(300,000)	0	1,124,641	1,124,641	
635	Parks Development	1,787,478	1,857,000	0	(152,111)	(219,300)	3,273,067	3,273,067	
636	Police Capital Facilities	2,761,269	673,500	0	(506,000)	(4,600)	2,924,169	2,924,169	
637	Underground Utilities	299,590	102,200	0	0	0	401,790	401,790	
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	1,640,358	0	(1,634,476)	0	5,882	(308)	5,574
654	CFD #11 Heritage West	0	3,398,861	0	(3,397,690)	0	1,171	(267)	904
655	CFD #12 Sierra Lakes	0	11,505,510	0	(11,497,053)	0	8,457	(305)	8,152

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	
<b>Capital Project Funds:</b>								
657	CFD #31 Citrus Heights North	12,609	8,160,681	0	(5,269,299)	0	2,903,991	2,903,991
658	CFD #37 Montelago	6,079	2,503,294	0	(2,501,547)	0	7,826	(308) 7,518
659	CFD #70 Avellino	801	2,262,565	0	(2,261,859)	0	1,507	(308) 1,199
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	(6,712,285) 12,236,761
670	CFD #87 El Paseo	0	5,784,516	0	(325,048)	0	5,459,468	5,459,468
<b>Total Capital Project Funds</b>		<b>\$118,492,993</b>	<b>\$57,540,765</b>	<b>\$6,200,000</b>	<b>(\$58,821,546)</b>	<b>(\$2,296,370)</b>	<b>\$121,115,842</b>	<b>(\$6,528,895) \$114,586,947</b>
<b>Enterprise Funds:</b>								
701	Sewer Maintenance & Operations	\$6,862,414	\$24,893,910	\$0	(\$22,638,544)	(\$2,780,500)	\$6,337,280	\$6,337,280
702	Sewer Capital Projects	1,120,285	275,500	502,240	(564,008)	(9,100)	1,324,917	1,324,917
703	Sewer Replacement	10,022,835	1,118,000	0	(6,781,535)	(661,840)	3,697,460	3,697,460
710	Water Utility	628,575	4,700	0	0	0	633,275	633,275
<b>Total Enterprise Funds</b>		<b>\$18,634,109</b>	<b>\$26,292,110</b>	<b>\$502,240</b>	<b>(\$29,984,087)</b>	<b>(\$3,451,440)</b>	<b>\$11,992,932</b>	<b>\$0 \$11,992,932</b>
<b>Internal Service Fund:</b>								
751	FLEET OPERATIONS	\$9,721,311	\$8,493,620	\$265,680	(\$9,443,177)	(\$127,550)	\$8,909,884	(\$62,330) \$8,847,554
<b>TOTAL ALL FUNDS</b>		<b>\$272,144,547</b>	<b>\$172,621,260</b>	<b>\$29,051,053</b>	<b>(\$206,996,342)</b>	<b>(\$13,892,761)</b>	<b>\$252,927,757</b>	<b>(\$6,578,454) \$246,349,304</b>

Total Transfers Including General Fund

\$40,730,824(\$40,274,664)

City of Fontana  
**Recommended Adjustments**  
FY 2021/2022

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>101</b>	<b>General Fund</b>				<b>719,050</b>	<b>758,050</b>	<b>25,000</b>	<b>64,000</b>	<b>0</b>	
<b>Revenue adjustments:</b>										
10128000	MS	MS Administration	5080	Franchises		494,940			494,940	Increase rev projections based on receipts to date
10140357	POL	Community Improvement	6014	Code enforcement violation		(300,000)			(300,000)	Move traffic citations revenue deposits to the correct account
10140360	POL	Traffic	6020	Vehicle code		300,000			300,000	and increase the vehicle code rev account based on receipts
10140360	POL	Traffic	6020	Vehicle code		100,000			100,000	to date
<b>Personnel requests (one-time):</b>										
Various		Various		Various personnel accounts					0	FY 2021/22 CH/PW Contract Negotiations
Various	POL	Various		Various personnel accounts					0	FY 2021/22 PMA Contract Negotiations
Various	POL	Various		Various personnel accounts					0	FY 2021/22 PBA Contract Negotiations
<b>Offsetting adjustments:</b>										
10126201	IT	IT Operations & Support	6900	Operating transfers in			25,000		25,000	Xfer from City Technology Fund #102 to cover part-time
10126201	IT	IT Operations & Support	7111	Part-time	25,000				(25,000)	charges for interns
10136005	ENG	Traffic/Streets	6473	Reimb exp - engineering		163,110			163,110	Traffic signal cabinets at various new development site
10136005	ENG	Traffic/Streets	8320	Capital acquisition	163,110				(163,110)	throughout the City
<b>New requests (recurring):</b>										
10132100	BS	Inspection Services	8210	Vehicle maintenance	9,900				(9,900)	O&M cost for unit #55326 - new Sr Bldg Inspector
10140100	POL	Administrative Services	8210	Vehicle maintenance	9,370				(9,370)	O&M for blue unit #0854 to be used in Admin Division
<b>New requests (one-time):</b>										
10110300	CA	City Attorney	8110	Legal fees	30,000				(30,000)	Legal support for Planning & professional legal svcs
10128200	MS	Accounting	8130	Other professional services	150,000				(150,000)	CPA Firm & temp help to assist with year-end process
10132100	BS	Inspection Services	8790	Operating transfers out				64,000	(64,000)	Xfer to Fleet Fund #751 for purchase of unit #55326
10132100	BS	Inspection Services	8013	Equipment(non-comp)<\$5k	3,500				(3,500)	Computer, telephone and cubicle modification for new Sr
10132100	BS	Inspection Services	8315	Computer hardware	7,000				(7,000)	Building Inspector
10136005	ENG	Traffic/Streets	8030		70,670				(70,670)	TS maint cost p/agreement with City of Ontario
10138202	PW	Parks	8130	Other professional services	250,000				(250,000)	Playground replacement @ East Heritage Elementary
10140100	POL	Administrative Services	8130	Other professional services	500				(500)	Estimated prep charges for blue unit #0854 in 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
<b>102</b>	<b>City Technology</b>				(25,000)	0	0	25,000	0	
10226101	IT	Information Systems	8790	Operating transfers out				25,000	(25,000)	Xfer to General Fund to cover part-time interns
10226101	IT	Information Systems	8130	Other professional services	(25,000)				25,000	personnel charges
<b>110</b>	<b>General Fund Operating Projects</b>				81,600	0	81,600	0	0	
04010004-110-A	POL	Enterprise Fleet	6900	Operating transfers in			81,600		81,600	Xfer from Fleet Fund #751 for two additional vehicles, unit
04010004-110-A	POL	Enterprise Fleet	8420	Lease payment expense	81,600				(81,600)	#7187 and 7079 that will be replaced utilizing Enterprise Fleet Management
<b>301</b>	<b>Grants</b>				103,789,665	103,789,665	0	0	0	
02425010-301-C	CS	NEOP Project	5389	Misc recreation grant		(5,534)			(5,534)	NEOP Grant expired, return available budget back to
02425010-301-C	CS	NEOP Project		Various operating accounts	(5,534)				5,534	fund balance
30200018-301-A	DS	CalHome Program 2021	5338	Program income		100,000			100,000	
30200018-301-A	DS	CalHome Program 2021	8130	Other professional services	100,000				(100,000)	Appropriate new FY21/22 CalHome General Program
30200018-301-B	DS	CalHome Program 2021	5338	Program income		400,000			400,000	grant awarded and approved by City Council 10/26/21,
30200018-301-B	DS	CalHome Program 2021	8119	Construction-non-capital	400,000				(400,000)	File #21-964)
30200019-301-A	DS	FHC-1 Tamarind Project	5338	Program income		136,330			136,330	
30200019-301-A	DS	FHC-1 Tamarind Project	8130	Other professional services	136,330				(136,330)	Appropriate new Family Homelessness Challenge
30200019-301-B	DS	FHC-1 Tamarind Project	5338	Program income		2,590,278			2,590,278	(FCH-1) grant awarded and approved by City Council
30200019-301-B	DS	FHC-1 Tamarind Project	8119	Construction-non-capital	2,590,278				(2,590,278)	7/26/22, File #21-1523)
40100001-301-A	POL	JAG Grant 2017	5311	Federal grant fund		54,365			54,365	Appropriate the JAG Grant 2017 award accepted by
40100001-301-A	POL	JAG Grant 2017	8013	Equip (non-comp) <\$5000	54,365				(54,365)	City Council on 6/28/22, item #21-1445
<b>302</b>	<b>ARPA</b>				50,257,113	50,257,113	0	0	0	
Various		ARPA Funding		Various revenue accounts		50,257,113			50,257,113	Increase revenues and exp for the American Rescue
Various		ARPA Funding		Various expense accounts	50,257,113				(50,257,113)	Plan Act (ARPA) as approved by Council on 3/8/22
<b>362</b>	<b>CDBG</b>				62,637	60,925	0	0	(1,713)	
02023859-362-A	DS	CDBG Project TBD	5338	Program income		(9,842)			(9,842)	Decrease CDBG expenditures and revenues to match
02023859-362-A	DS	CDBG Project TBD	8329	Other construction	(7,318)				7,318	HUD allocation
02020001-362-B	DS	CDBG Acq/Rehab/Rental 20/21	5338	Program income		70,767			70,767	Increase CDBG 20/21 Acq/Rehab/Rental program
02020001-362-B	DS	CDBG Acq/Rehab/Rental 20/21	8119	Construction-non-capital	70,767				(70,767)	expenditures and revenues to match HUD allocation
36220200	DS	CDBG-CV Admin	8130	Other professional services	(812)				812	Correct CDBG Admin due to payroll budget inc @ Q3
<b>363</b>	<b>Home Program</b>				22,464	117,168	0	0	94,704	
36320200	DS	Home Program	8011	Advertising	(675)				675	Correct Home Admin due to payroll budget inc @ Q3
02023861-363-A	DS	Home Project TBD	5338	Program income		21,307			21,307	
02023861-363-A	DS	Home Project TBD	5338	Program income		95,861			95,861	Increase Home Project expenditures and revenues to
02023861-363-A	DS	Home Project TBD	8130	Other professional services	23,139				(23,139)	match HUD allocations
<b>387</b>	<b>ASES ELO-P TK Grant</b>				453,690	453,690	0	0	0	
38724200	CS	ASES ELO-P TK Admin	5335	Fontana USD		453,690			453,690	Appropriate the new Expanded Learning Opportunities Program
Various	CS	Various		Various expenditures accounts	453,690				(453,690)	(ELO-P TK) as approved by Council on 7/12/22



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
<b>397</b>	<b>LMD #3 Empire Center</b>				1,450	0	0	0	(1,450)	
39738209	PW	Landscape Maintenance	8020	Utilities	1,450				(1,450)	Additional utilities budget through year-end
<b>398</b>	<b>LMD #3 Hunter's Ridge</b>				26,310	0	0	0	(26,310)	
39838202	PW	Parks	8020	Utilities	970				(970)	Additional utilities budget through year-end
39838209	PW	Landscape Maintenance	8020	Utilities	25,340				(25,340)	Additional utilities budget through year-end
<b>399</b>	<b>LLMD #3 Hunter's Ridge</b>				2,610	0	0	0	(2,610)	
39938208	PW	Street Lights	8020	Utilities	2,610				(2,610)	Additional utilities budget through year-end
<b>403</b>	<b>CFD #6-3A Bellgrove II</b>				5,370	0	0	0	(5,370)	
40338208	PW	Street Lights	8020	Utilities	830				(830)	Additional utilities budget through year-end
40338209	PW	Landscape Maintenance	8020	Utilities	4,540				(4,540)	Additional utilities budget through year-end
<b>406</b>	<b>CFD #6 The Landings</b>				27,950	0	0	0	(27,950)	
Various	PW	Landscape Maintenance	8020	Utilities	27,950				(27,950)	Additional utilities budget through year-end
<b>420</b>	<b>CFD #20M</b>				1,930	0	0	0	(1,930)	
42038208	PW	Street Light	8020	Utilities	70				(70)	Additional utilities budget through year-end
42038209	PW	Landscape Maintenance	8020	Utilities	1,860				(1,860)	Additional utilities budget through year-end
<b>428</b>	<b>CFD #28M</b>				2,690	0	0	0	(2,690)	
Various	PW	Trees	8020	Utilities	2,690				(2,690)	Additional utilities budget through year-end
<b>431</b>	<b>CFD #31M</b>				3,380	0	0	0	(3,380)	
Various	PW	Landscape Maintenance	8020	Utilities	3,380				(3,380)	Additional utilities budget through year-end
<b>436</b>	<b>CFD #36M</b>				420	0	0	0	(420)	
43638209	PW	Landscape Maintenance	8020	Utilities	420				(420)	Additional utilities budget through year-end
<b>439</b>	<b>CFD #39M</b>				490	0	0	0	(490)	
43938209	PW	Landscape Maintenance	8020	Utilities	490				(490)	Additional utilities budget through year-end
<b>444</b>	<b>CFD #44M</b>				210	0	0	0	(210)	
44438209	PW	Landscape Maintenance	8020	Utilities	210				(210)	Additional utilities budget through year-end
<b>449</b>	<b>CFD #49M</b>				490	0	0	0	(490)	
Various	PW	Landscape Maintenance	8020	Utilities	490				(490)	Additional utilities budget through year-end
<b>454</b>	<b>CFD #54M</b>				1,310	0	0	0	(1,310)	
45438208	PW	Street Light	8020	Utilities	70				(70)	Additional utilities budget through year-end
45438209	PW	Landscape Maintenance	8020	Utilities	1,240				(1,240)	Additional utilities budget through year-end
<b>463</b>	<b>CFD #63M</b>				550	0	0	0	(550)	
46338209	PW	Landscape Maintenance	8020	Utilities	550				(550)	Additional utilities budget through year-end

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
<b>465</b>	<b>CFD #65M</b>				140	0	0	0	(140)	
	Various	PW	Trees	8020	Utilities	140			(140)	Additional utilities budget through year-end
<b>470</b>	<b>CFD #70M Avellino</b>				1,110	0	0	0	(1,110)	
	Various	PW	Landscape Maintenance	8020	Utilities	1,110			(1,110)	Additional utilities budget through year-end
<b>472</b>	<b>CFD #72M</b>				140	0	0	0	(140)	
	47238209	PW	Landscape Maintenance	8020	Utilities	140			(140)	Additional utilities budget through year-end
<b>473</b>	<b>CFD #73M</b>				760	0	0	0	(760)	
	Various	PW	Landscape Maintenance	8020	Utilities	760			(760)	Additional utilities budget through year-end
<b>478</b>	<b>CFD #78M</b>				560	0	0	0	(560)	
	Various	PW	Landscape Maintenance	8020	Utilities	560			(560)	Additional utilities budget through year-end
<b>485</b>	<b>CFD #85M</b>				2,350	0	0	0	(2,350)	
	Various	PW	Trees	8020	Utilities	2,350			(2,350)	Additional utilities budget through year-end
<b>603</b>	<b>Future Capital Project</b>				(184,886)	0	0	0	184,886	
	38200002-603-A	PW	Energy Svcs Park Lighting	8331	Construction contingency	(184,886)			184,886	Project complete, return remaining funds to FB
<b>653</b>	<b>CFD #7 Club Estates</b>				308	0	0	0	(308)	
	65336000	ENG	CFD #7 Club States	8721	Cost of issuance	308			(308)	Addtl funding to record pmt request from COI
<b>654</b>	<b>CFD #11 Heritage West</b>				267	0	0	0	(267)	
	65436000	ENG	CFD #11 Heritage West	8721	Cost of issuance	267			(267)	Addtl funding to record pmt request from COI
<b>655</b>	<b>CFD #12 Sierra Lakes</b>				305	0	0	0	(305)	
	65536000	ENG	CFD #12 Sierra Lakes	8721	Cost of issuance	305			(305)	Addtl funding to record pmt request from COI
<b>658</b>	<b>CFD #37 Montelago</b>				308	0	0	0	(308)	
	65836000	ENG	CFD #31 Citrus Heights No	8721	Cost of issuance	308			(308)	Addtl funding to record pmt request from COI
<b>659</b>	<b>CFD #70 Avellino</b>				308	0	0	0	(308)	
	65936000	ENG	CFD #59 Avellino	8721	Cost of issuance	308			(308)	Addtl funding to record pmt request from COI
<b>668</b>	<b>CFD #90 Summit @ Rosena Phl</b>				6,712,285	0	0	0	(6,712,285)	
	66836000		CFD #90 Summit @ Rosena	8320	Capital Acquisition	6,712,285			(6,712,285)	Lennar Homes of California, Inc project expenses
<b>751</b>	<b>Fleet Operations</b>				64,000	19,270	64,000	81,600	(62,330)	
	75138305	PW	Fleet Maintenance	6710	Motorpool charges	19,270			19,270	Adjust revenue due to vehicle additions
	75138306	PW	Fleet Replacement	8790	Operating transfers out			81,600	(81,600)	Xfer to GF Operating Project #110 for replacement of two units #7187 & 7079 utilizing the Enterprise Fleet Mgmt
	75138306	PW	Fleet Replacement	6900	Operating transfers in		64,000		64,000	Xfer from GF for the purchase of unit #55326 for the
	75138306	PW	Fleet Replacement	8319	Vehicle purchase	64,000			(64,000)	new Sr Building Inspector
<i>Total operating transfers</i>							<u>145,600</u>	<u>106,600</u>		