



# City of Fontana

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## *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

# 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
Liability Claims .....	13
American Rescue Plan Act Expenditure Plan .....	14
Conclusion .....	15
 Schedules:	
General Fund – Fund Balance Reconciliation.....	16
Fund Balance – Other Funds.....	17
Recommended Adjustments – General Fund .....	23
Recommended Adjustments – Other Funds.....	24

## *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.

## *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.

## *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)*

		<b>Fund Balance Impact</b>	
		Revenues	Expenditures
<b><u>Offsetting adjustments:</u></b>			
Information Technology	Additional part-time budget for Interns		25,000
Engineering	Traffic signal cabinets throughout the city		163,110
			188,110
		<b>Net adjustments</b>	<b>758,050</b>
			<b>719,050</b>
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
		<b>783,050</b>	<b>783,050</b>

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

## 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.

<b>Revenue Source</b>	<b>Adopted Budget</b>	<b>Current Budget Before Adjustments</b>	<b>Received as of 6/30/2022</b>	<b>Percent of Current Budget Received</b>	<b>Recommended Fourth Quarter Adjustments</b>	<b>Recommended Budget After Adjustments</b>	<b>Percent of Recommended Budget Received</b>
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.

Department	Adopted Budget	Current Budget Before Adjustments	Spent as of 6/20/2022	Percent of Current Budget Spent	Recommended Third Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
City Administration	\$4,013,460	\$4,571,819	\$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.

## 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.

Department	Beginning ECB Reserve	Allocation from Prior FY Savings	First Quarter Adjustments	Mid Year Adjustments	Third Quarter Adjustments	Fourth Quarter Adjustments	Ending ECB Reserve
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>\$16,505,000</b>
<b><i>Economic Uncertainty Reserve</i></b>	<b>9,469,586</b>
<b><i>PERS Rate Stability Reserve</i></b>	<b>10,886,393</b>
<b><i>Expenditure Control Budgeting</i></b>	<b>0</b>
<b><i>Unappropriated Fund Balance</i></b>	<b>1,081,898</b>
<b><i>Total</i></b>	<b>\$37,942,877</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:

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
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
				\$0	\$602,414	\$0	\$366,610	\$0	\$969,024

## *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

<b>CITY OF FONTANA</b> <b>AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN</b> <b>AS OF JUNE 30, 2022</b>			
<b>Approved Projects by Federal Use Category</b>	<b>Amount</b>	<b>Expended</b>	<b>Available</b>
<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								
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	\$123,221,101 117,172,508	\$758,050 719,050	\$123,979,151 117,891,558
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	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/>								
<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	\$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	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>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
302	ARPA 2021	28,221	0	0	0	0	28,221	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)
363	Home Program	819,876	3,425,683	0	(3,443,259)	0	802,300	94,704

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	\$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	(1,450) 258,111
398	LMD #3 Hunter's Ridge	2,784,537	820,900	118,090	(1,018,476)	(95,200)	2,609,851	(26,310) 2,583,541
399	LLMD #3 Hunter's Ridge	37,614	34,350	0	(32,000)	(2,800)	37,164	(2,610) 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	(5,370) 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	(27,950) 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	(1,930) 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	(2,690) 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	(3,380) 496,315

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>								
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	(629,200)	(156,200)	1,389,061	1,389,061
436	CFD #36M	56,464	22,600	0	(10,920)	(17,400)	50,744	(420) 50,324
437	CFD #37 Montelago	290,152	89,700	0	(51,020)	(45,900)	282,932	282,932
438	CFD #38M	852,843	182,150	0	(108,040)	(105,900)	821,053	821,053
439	CFD #39M	54,911	21,900	0	(10,950)	(15,000)	50,861	(490) 50,371
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	(210) 29,215
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	(490) 28,984
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	(1,310) 70,760
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	(550) 517,981
464	CFD #64M	61,417	5,400	0	0	0	66,817	66,817
465	CFD #65M	182,985	21,400	0	(7,990)	(9,800)	186,595	(140) 186,455

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>								
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>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>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)
654	CFD #11 Heritage West	0	3,398,861	0	(3,397,690)	0	1,171	(267)
655	CFD #12 Sierra Lakes	0	11,505,510	0	(11,497,053)	0	8,457	(305)

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		
<b>Capital Project Funds:</b>							
657	CFD #31 Citrus Heights North	12,609	8,160,681	0	(5,269,299)	0	2,903,991
658	CFD #37 Montelago	6,079	2,503,294	0	(2,501,547)	0	7,826
659	CFD #70 Avellino	801	2,262,565	0	(2,261,859)	0	1,507
660	CFD #71 Sierra Crest	3,111	0	0	0	0	3,111
661	CFD #80 Bella Strada	6,784	0	0	0	0	6,784
662	CFD #81 Gabriella	4	0	0	0	0	4
663	CFD #74B Citrus/Summit	478,326	0	0	0	0	478,326
664	CFD #86 Etiwanda Ridge	920,999	0	0	0	0	920,999
665	CFD #85 The Meadows	2,607,874	0	0	(2,602,211)	0	5,663
666	CFD #88 Sierra Crest II	6,502	0	0	0	0	6,502
667	CFD #89 Belrose	8,187	0	0	0	0	8,187
668	CFD #90 Summit @ Rosena Ph I	23,533,056	0	0	(4,584,010)	0	18,949,046
670	CFD #87 El Paseo	0	5,784,516	0	(325,048)	0	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)</b>	<b>\$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
702	Sewer Capital Projects	1,120,285	275,500	502,240	(564,008)	(9,100)	1,324,917
703	Sewer Replacement	10,022,835	1,118,000	0	(6,781,535)	(661,840)	3,697,460
710	Water Utility	628,575	4,700	0	0	0	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</b>	<b>\$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
<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)</b>	<b>\$246,349,304</b>
Total Transfers Including General Fund				<b>\$40,730,824</b>		<b>(\$40,274,664)</b>	

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 General Fund</b>					719,050	758,050	25,000	64,000	0	
<b>Revenue adjustments:</b>										
10128000 MS MS Administration 5080 Franchises 494,940 10140357 POL Community Improvement 6014 Code enforcement violation (300,000) 10140360 POL Traffic 6020 Vehicle code 300,000 10140360 POL Traffic 6020 Vehicle code 100,000										
494,940 Increase rev projections based on receipts to date (300,000) } Move traffic citations revenue deposits to the correct account 300,000 } and increase the vehicle code rev account based on receipts 100,000 } to date										
<b>Personnel requests (one-time):</b>										
Various	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  
FY 2021/2022**

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>102 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 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 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 fund balance
02425010-301-C	CS	NEOP Project		Vaious operating accounts	(5,534)			5,534		
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 grant awarded and approved by City Council 10/26/21, File #21-964
30200018-301-B	DS	CalHome Program 2021	5338	Program income		400,000		400,000		
30200018-301-B	DS	CalHome Program 2021	8119	Construction-non-capital	400,000			(400,000)		
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 (FCH-1) grant awarded and approved by City Council 7/26/22, File #21-1523
30200019-301-B	DS	FHC-1 Tamarind Project	5338	Program income		2,590,278		2,590,278		
30200019-301-B	DS	FHC-1 Tamarind Project	8119	Construction-non-capital	2,590,278			(2,590,278)		
40100001-301-A	POL	JAG Grant 2017	5311	Federal grant fund		54,365		54,365		
40100001-301-A	POL	JAG Grant 2017	8013	Equip (non-comp) <\$5000	54,365			(54,365)		Appropriate the JAG Grant 2017 award accepted by City Council on 6/28/22, item #21-1445
<b>302 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 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 Aqq/Rehab/Rental 20/21	5338	Program income		70,767		70,767		Increase CDBG 20/21 Acq/Rehab/Rental program
02020001-362-B	DS	CDBG Aqq/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 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 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 (ELO-P TK) as approved by Council on 7/12/22
Various	CS	Various		Various expenditures accounts	453,690			(453,690)		

**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>397 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 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 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 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 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 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 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 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 CFD #36M</b>					420	0	0	0	(420)	
43638209	PW	Landscape Maintenance	8020	Utilities	420				(420)	Additional utilities budget through year-end
<b>439 CFD #39M</b>					490	0	0	0	(490)	
43938209	PW	Landscape Maintenance	8020	Utilities	490				(490)	Additional utilities budget through year-end
<b>444 CFD #44M</b>					210	0	0	0	(210)	
44438209	PW	Landscape Maintenance	8020	Utilities	210				(210)	Additional utilities budget through year-end
<b>449 CFD #49M</b>					490	0	0	0	(490)	
Various	PW	Landscape Maintenance	8020	Utilities	490				(490)	Additional utilities budget through year-end
<b>454 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 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**  
**FY 2021/2022**

Budget Unit Project #	Dept	Description	Account	Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>465 CFD #65M</b>					140	0	0	0	(140)	
Various	PW	Trees	8020	Utilities	140				(140)	Additional utilities budget through year-end
<b>470 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 CFD #72M</b>					140	0	0	0	(140)	
47238209	PW	Landscape Maintenance	8020	Utilities	140				(140)	Additional utilities budget through year-end
<b>473 CFD #73M</b>					760	0	0	0	(760)	
Various	PW	Landscape Maintenance	8020	Utilities	760				(760)	Additional utilities budget through year-end
<b>478 CFD #78M</b>					560	0	0	0	(560)	
Various	PW	Landscape Maintenance	8020	Utilities	560				(560)	Additional utilities budget through year-end
<b>485 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 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 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 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 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 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 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 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 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 new Sr Building Inspector
75138306	PW	Fleet Replacement	8319	Vehicle purchase	64,000				(64,000)	
<i>Total operating transfers</i>						<u>145,600</u>	<u>106,600</u>			