

# *Expenditures*

*General Fund Expenditures by Department – Chart*

*General Fund Expenditures by Category – Chart*

*Explanation of General Fund Expenditure Categories*

*Project Expenditures*

*Internal Service Charges*

*Expenditures by Entity – All Entities – Chart*

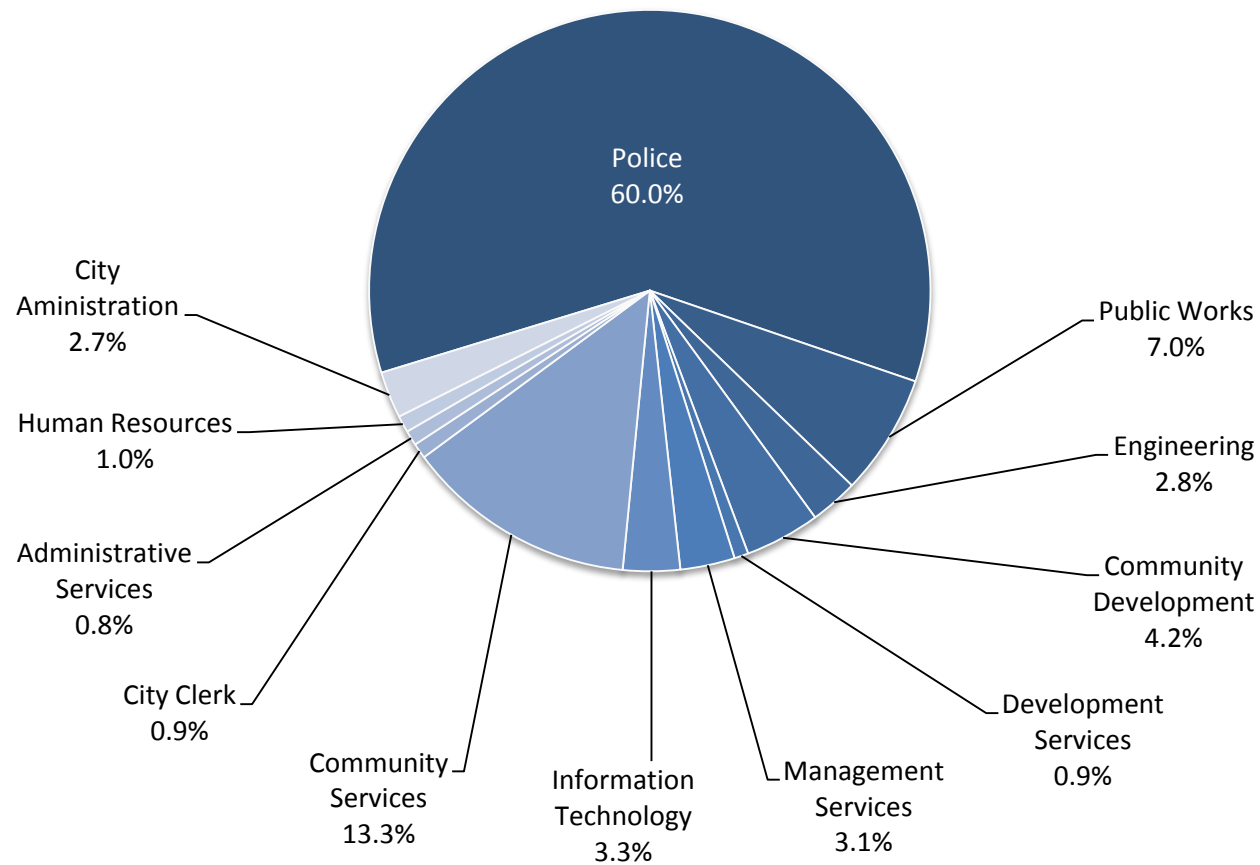
*Expenditures by Category – All Entities – Chart*

*Total Expenditures – All Entities*

*Fund Expenditure Summary – All Entities*

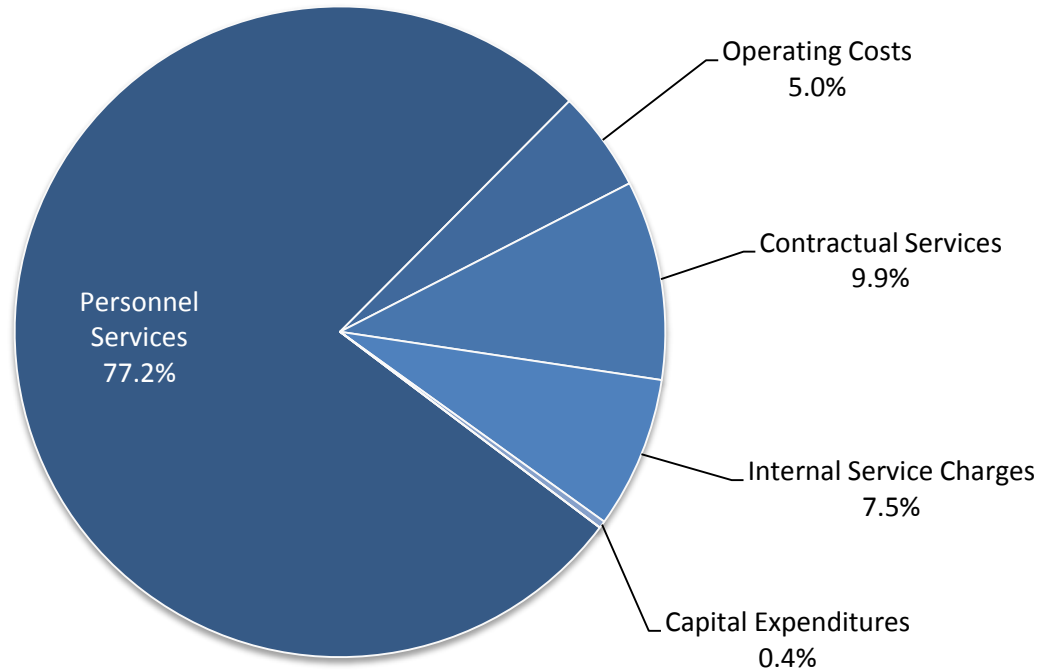
**General Fund Expenditures**

**By Department  
\$86,209,060**



**General Fund Expenditures**

**By Category  
\$86,209,060**



# Expenditures

## Fiscal Year 2016/2017

### Explanation of General Fund Expenditure Categories

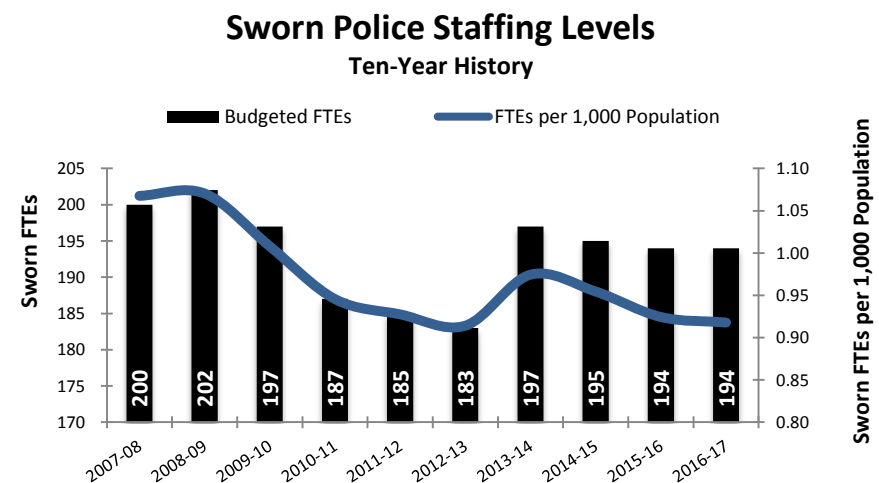
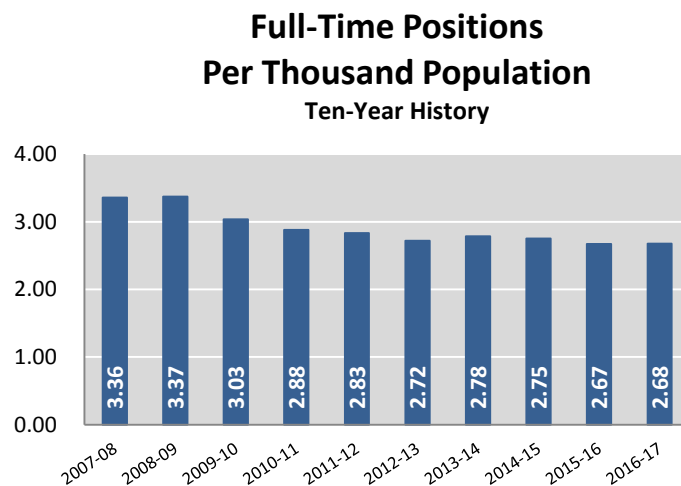
#### Personnel Services

Personnel services account for the largest share of General Fund dollars: \$66.5 million (452 FTEs) or 77.2% of the total FY 2016-17 General Fund budget. This represents an increase of 2.4% from the current year adjusted budget. Total personnel cost for all city entities is \$85.6 million (566 FTEs), 40.4% of the total overall budget. One position was eliminated from the Management Services Department (General Fund), and four positions were added as follows:

- One Records Clerk in the Police Department – General Fund
- One Animal Services Officer in the Police Department – General Fund
- One Administrative Analyst in Administrative Services – General Fund 30% and other funds 70%
- One Pump Maintenance Assistant in Public Works – Sewer Operations & Maintenance Fund

The contracts for two of the six bargaining groups will expire on June 30, 2016, the remaining four on June 30, 2017.

The personnel services budget includes a recurring attrition factor of \$750,000, representing anticipated vacancy savings to be achieved during the fiscal year. This amount is included as a negative expenditure budget item in the Police Department, but is intended to recognize savings across all City departments.



# ***Expenditures***

# ***Fiscal Year 2016/2017***

## ***Operating Expenditures***

The Operating Expenditure category includes such items as departmental expense, rents and leases, advertising, utilities and conferences and meetings. Total Operating Expenditures for all city entities is projected at \$21.9 million representing 10.3% of the total budget. This amount is 1.4% more than the current year adopted budget.

General Fund Operating Expenditures, proposed at \$4.3 million, represent 5.0% of the total proposed General Fund budget. This amount reflects a 3.9% decrease from the current year adopted budget, and a 10.5% decrease from the current year adjusted budget.

## ***Contractual Services***

This category includes various professional services including legal, accounting and recreation class instructors. Total Contractual Services for all city entities is projected at \$62.6 million which is 29.5% of the total budget. This amount is 12.7% less than the current year adopted budget.

General Fund Contractual Services are proposed at \$8.5 million, 3.9% more than the current year adopted budget and 4.3% less than the current year adjusted budget. This category makes up approximately 10.0% of the proposed General Fund budget.

## ***Internal Service Charges***

Internal Service Charges include vehicle maintenance and risk liability charges. Total Internal Service Charges for all city entities is projected at \$8.6 million representing 4.1% of the total budget. This amount is 8.6% more than the current year adopted budget.

General Fund Internal Service Charges are proposed at \$6.5 million or 7.6% of the General Fund Budget. This is an increase of 11.1% over the current year adopted budget and 10.9% of the current year adjusted budget.

## ***Capital Expenditures***

This category captures all of the costs of the major categories of fixed assets. Total Capital Expenditures for all city entities is projected at \$25.7 million or 12.1% of the total budget. This amount is 245.4% more than the current year adopted budget.

## ***Expenditures***

## ***Fiscal Year 2016/2017***

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Because of the large dollar amounts involved, major capital projects funded by the General Fund are recorded as an operating transfer to the Capital Reinvestment Fund #601 with the expenditures recorded in that fund so as not to skew annual General Fund expenditures. However, some minor capital expenditures are accounted for within the General Fund.

The proposed General Fund Budget includes \$310,900 in Capital Expenditures representing 0.4% of the General Fund Budget representing costs associated with Weed Abatement activities and some miscellaneous computer hardware and furniture and fixtures.

### ***Debt Service***

This category includes all costs related to the payment of debt obligations including principal and interest. Total Debt Service for all city entities is projected at \$3.3 million which is 1.6% of the total budget. This amount is 32.4% less than the current year adopted budget.

### ***To Other Agencies***

This category includes transfers between entities. The total for all city entities is projected at \$4.3 million which is 2.1% of the total budget and is primarily related to cost allocation paid to the General Fund from the other entities. This amount is 6.0% more than the current year adopted budget.

## ***Project Expenditures***

The City uses project accounting for capital costs, grants and other expenditures that span multiple years. Because of this, some of the current year figures may seem high compared to the new year numbers. The current year figures contain unspent project budget amounts and the new year numbers contain only "new" funding. Unspent project budgets at year end will be rolled forward into the new year and submitted to the City Council at the First Quarter Budget Review for reappropriation.

New year personnel costs for projects are shown as one line item entitled Project Personnel in the Personnel Services Category. A corresponding reduction can be found in the Capital Expenditure Category on the line item entitled Project Personnel Offset. In this way, all staff members are budgeted and reflected in the Personnel Services Category.

## ***Internal Service Charges***

### **Vehicle Maintenance Charges**

The City of Fontana maintains a separate Fleet Operations Fund to account for the accumulation and expenditure of monies related to the ongoing maintenance and replacement of the City's fleet.

The City maintains its vehicles and equipment in a comprehensive fleet maintenance system, GBA Master Series. Vehicle and equipment maintenance costs as well as fuel costs are tracked in this system. Each year, the City prepares a fleet charge-back model. The model is based on operations & maintenance (O&M) and vehicle replacement cost. The replacement cost is amortized over the vehicle's projected useful lifecycle. The total of the two charges becomes the annual vehicle charge rate which is recorded as an internal service charge in the appropriate budget unit. These internal services charges become the source of funding for the Fleet Operations Fund.

Depreciation schedules used for the Asset Management System coincide with the City's Depreciation Policy. Funds that accumulate within the Fleet Operations Fund are based on the vehicle's useful lifecycle. Replacement vehicles are purchased from the Fleet Operations Fund in accordance with established useful lifecycle replacement schedules. Vehicles and rolling stock which are beyond economical repair are sold at public auction.

Funds for new vehicles and rolling stock purchases that are non-replacement items are transferred to the Fleet Operations Fund and budgeted for in that fund by the managing department. Vehicles scheduled for replacement that are still in serviceable condition may be rotated into the City's fleet vehicle inventory for use by City staff. These vehicles are accounted for in the fleet model and are only charged O&M and not included in future fleet replacement schedules.

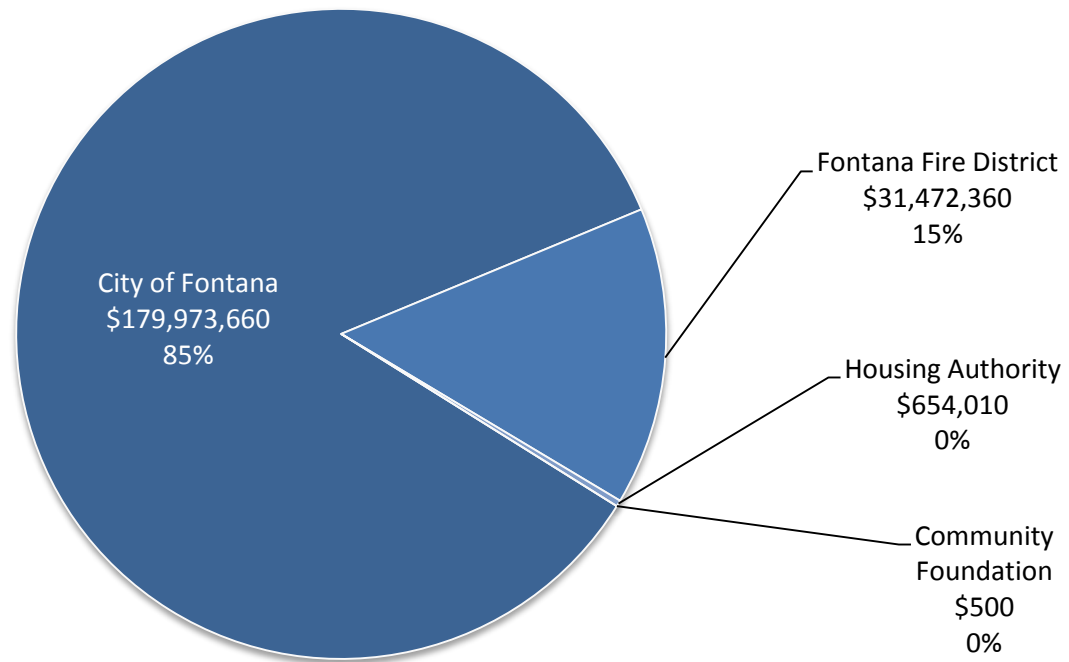
### **Risk Liability Charges**

The City maintains a separate Self Insurance Fund to account for financial resources set aside for personal liability, vehicle liability, unemployment and workers' compensation. This fund is included with the "Other General Funds" and, as such, is combined with the General Fund for Financial Statement purposes.

Risk liability charges are allocated to the General Fund and other principal City funds at rates designed to cover the approximate costs of insurance coverage provided.

**Expenditures – All Entities**

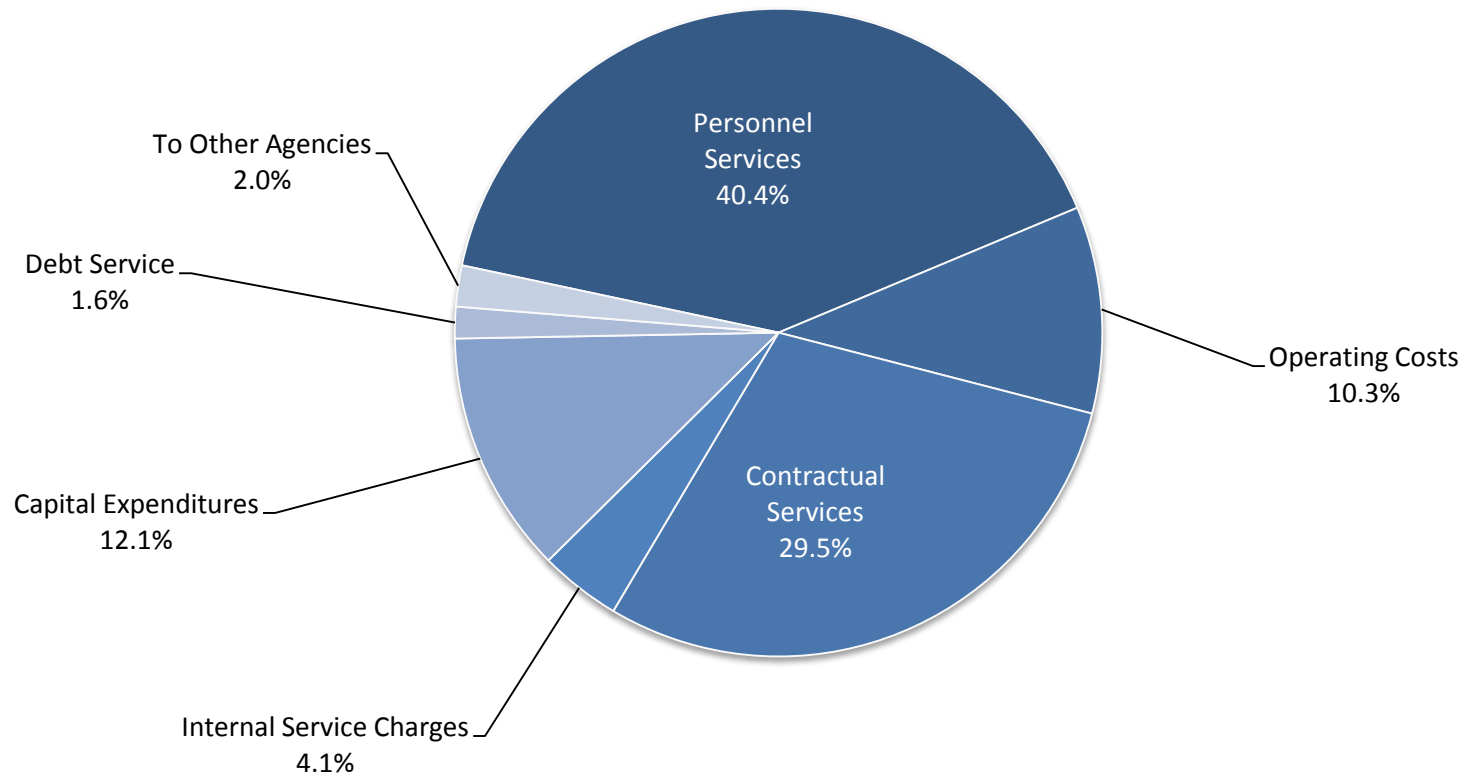
**By Entity**  
**\$212,100,530**





**Expenditures – All Entities**

**By Category  
\$212,100,530**



**City of Fontana**  
Expenditure Summary All Entities

Expenditure Category		2012/2013 Actual (Audited)	2013/2014 Actual (Audited)	2014/2015 Actual (Audited)	2015/2016 Current Budget	2016/2017 New Budget
PERSONNEL SERVICES		73,046,361	75,890,260	79,714,433	84,265,505	85,616,630
OPERATING COSTS		21,106,952	21,848,719	23,973,265	24,964,805	21,897,550
CONTRACTUAL SERVICES		51,245,110	59,006,204	59,180,542	83,691,182	62,574,770
INTERNAL SERVICE CHARGES		5,712,081	6,889,127	7,498,680	7,964,040	8,604,130
CAPITAL EXPENDITURES		37,192,445	28,937,588	30,317,128	83,430,827	25,717,190
DEBT SERVICE		5,466,585	40,241,012	49,411,495	6,307,082	3,347,470
CONTRIBUTIONS TO		3,041,000	3,708,200	3,633,700	4,098,400	4,342,790
<b>Total By Category</b>		196,810,535	236,521,109	253,729,242	294,721,841	212,100,530
<b>Total Budgeted Full-Time Personnel</b>		544.00	563.00	556.00	563.00	566.00
<b>Total Budgeted Part-Time Personnel</b>		559.35	580.30	611.00	540.00	494.00
<b>PERSONNEL SERVICES</b>						
7010	FULL-TIME EMPLOYEES	41,087,524	43,071,213	45,285,122	47,442,939	47,997,330
7011	PART-TIME EMPLOYEES	6,480,601	5,901,652	6,233,904	7,371,791	7,264,710
7012	ANNUAL LEAVE CASH OUT	1,353,397	1,314,941	1,538,341	1,097,181	983,800
7013	OVERTIME	1,740,530	1,960,238	2,115,176	2,339,108	2,422,500
7016	PERS RETIREMENT	12,383,672	12,754,184	13,347,771	14,451,916	14,766,090
7017	CAFETERIA PLAN	7,764,748	8,341,382	8,871,897	8,873,760	9,301,150
7018	MEDICARE	698,353	725,477	778,914	670,574	674,640
7019	UNEMPLOYMENT INSURANCE	213,727	427,215	108,114	200,000	200,000
7020	WORKER'S COMP	1,297,142	1,366,757	1,379,790	1,422,360	1,447,500
7021	SUPPLEMENTAL RETIREMENT	26,668	27,201	27,745	29,300	29,300
7022	OTHER MEDICAL BENEFITS	0	0	27,658	0	0
7030	PAYROLL OFFSET	0	0	0	559,970	518,570
7090	ATTRITION FACTOR	0	0	0	(750,000)	(750,000)
7099	PROJECT PERSONNEL	0	0	0	556,606	761,040
<b>TOTAL PERSONNEL SERVICES</b>		73,046,361	75,890,260	79,714,433	84,265,505	85,616,630
<b>OPERATING COSTS</b>						
8010	DEPARTMENTAL EXPENSE	3,302,166	3,655,662	4,175,324	4,601,372	3,637,440
8011	ADVERTISING	161,745	187,111	227,606	327,898	229,460
8012	UNIFORM EXPENSE	221,819	221,293	183,326	218,609	221,060
8013	EQUIP (NON-COMP) <\$5,000	371,922	1,774,179	569,442	1,030,559	583,590
8014	COMPUTER HARDWARE <\$5,000	236,838	295,552	299,360	660,348	927,230
8015	COMPUTER SOFTWARE <\$5,000	29,113	37,929	20,966	23,098	10,950
8017	EMPLOYEE EDUCATION REIMB	19,460	18,886	35,632	65,565	77,900
8018	CONFERENCE & MEETINGS	470,712	462,253	542,086	673,376	644,730
8019	COMMUNICATIONS	605,158	629,149	583,326	675,947	681,260

**City of Fontana**  
Expenditure Summary All Entities

Expenditure Category		2012/2013 Actual (Audited)	2013/2014 Actual (Audited)	2014/2015 Actual (Audited)	2015/2016 Current Budget	2016/2017 New Budget
<b>OPERATING COSTS</b>						
8020	UTILITIES	8,446,762	8,494,206	8,777,445	9,219,429	8,743,110
8021	RENTS & LEASES	1,449,764	1,109,814	2,034,454	1,034,494	680,690
8023	AUTOMOTIVE PARTS	190,652	207,467	201,726	325,000	305,000
8024	FUEL & OIL	1,265,878	1,233,139	1,049,015	1,290,400	1,200,100
8025	TIRES & TUBES	105,108	91,634	89,574	192,000	192,000
8026	SETTLEMENT CLAIM	1,714,410	1,503,757	3,190,761	1,550,000	1,550,000
8027	MILEAGE REIMBURSEMENT	10,199	7,833	8,726	14,555	15,190
8028	CITY PROGRAMS	56,000	152,313	56,258	408,625	278,400
8029	SCHOLARSHIPS	0	0	0	19,600	19,600
8030	EQUIPMENT MAINTENANCE	192,936	165,975	160,120	701,970	237,420
8031	COMPUTER HARDWARE MAINT	322,120	267,414	159,664	330,709	262,180
8032	OUTSOURCED SVCS (HW/SW)	115,111	165,426	280,054	232,825	219,880
8035	SOFTWARE MAINT-CITY WIDE	413,806	575,367	270,247	351,390	246,020
8037	SOFTWARE MAINT-ASO	201,413	170,292	162,891	199,410	251,890
8038	SOFTWARE MAINT-DSO	202,159	204,663	216,488	241,590	241,040
8039	SOFTWARE MAINT-PD	234,899	275,963	337,149	413,428	358,410
8041	OPERATION OF ACQ PROP	110,373	106,142	77,879	92,568	83,000
8043	RELOCATION PAYMENTS	0	0	6,000	0	0
8045	SUBSIDIES TO FETHAP	0	0	0	70,000	0
8046	SUBSIDIES FOR NSP SALES	50,180	23,461	22,423	0	0
8095	P-CARD SWEEP	0	0	860	41	0
8096	BAD DEBTS/LOANS	0	15,000	33,100	0	0
8099	DISPOSAL COST	115,000	0	0	0	0
8791	EXPENDITURE TRANSFERS	491,248	(203,162)	201,362	0	0
<b>TOTAL OPERATING COSTS</b>		21,106,952	21,848,719	23,973,265	24,964,805	21,897,550
<b>CONTRACTUAL SERVICES</b>						
8110	LEGAL SERVICES	3,381,946	3,395,558	2,117,808	3,739,206	2,777,430
8111	ACCOUNTING AND AUDITING	59,100	58,618	40,170	58,000	58,000
8112	ENGINEERING SERVICES	1,012,822	435,809	546,326	2,479,263	150,000
8113	DESIGN/ARCHITECT SERVICES	50,860	50,318	144,241	955,801	140,000
8114	APPRAISAL	2,750	0	0	25	0
8115	CONSULTANT SERVICES	202,504	360,904	247,895	574,675	275,770
8116	PLAN CHECK	20,728	161,002	93,547	33,586	22,500
8117	INSPECTION	113,874	517,783	335,387	528,758	1,000
8118	ENVIRONMENTAL SERVICES	37,449	121,642	14,981	376,027	10,000

**City of Fontana**  
Expenditure Summary All Entities

Expenditure Category		2012/2013 Actual (Audited)	2013/2014 Actual (Audited)	2014/2015 Actual (Audited)	2015/2016 Current Budget	2016/2017 New Budget
<b>CONTRACTUAL SERVICES</b>						
8119	CONSTRUCTION-NON-CAPITAL	1,974,792	6,354,824	2,400,000	6,727,876	150,000
8120	DEVELOPMENT INCENTIVES	0	0	0	1,297,000	0
8130	OTHER PROFESSIONAL SVCS	43,653,095	46,760,452	52,440,816	66,004,209	58,111,550
8131	OPS - TECHNOLOGY RELATED	112,385	174,014	133,093	275,125	216,400
8132	CLASS INSTRUCTION	453,757	444,661	471,228	423,410	441,770
8133	SECURITY SERVICES	133,085	121,664	134,505	145,720	140,560
8134	OFFICIATING SERVICES	27,698	33,586	30,358	34,200	34,200
8135	EXCURSIONS	8,266	15,369	30,188	38,300	45,590
<b>TOTAL CONTRACTUAL SERVICES</b>		51,245,110	59,006,204	59,180,542	83,691,182	62,574,770
<b>INTERNAL SERVICE CHARGES</b>						
8210	VEHICLE MAINTENANCE	3,303,550	3,590,240	3,998,630	4,463,970	5,104,130
8220	RISK LIABILITY	2,408,531	3,298,887	3,500,050	3,500,070	3,500,000
<b>TOTAL INTERNAL SERVICE CHARGES</b>		5,712,081	6,889,127	7,498,680	7,964,040	8,604,130
<b>CAPITAL EXPENDITURES</b>						
8307	LAND SITE CLEARANCE	173,948	183,406	246,009	154,081	110,000
8308	LAND RELOCATION COST	6,450	0	0	0	0
8309	LAND RELOCATION PAYMENT	36,570	0	0	0	0
8310	LAND	2,127,652	2,362,884	1,961,106	3,388,404	0
8312	LAND ACQUISITION EXP	1,400,534	601,145	680,317	388,077	0
8313	STRUCTURES	66,174	38,816	0	0	0
8314	LAND & BLDG IMPROVEMENTS	459,790	545,392	245,340	1,853,066	0
8315	COMPUTER HARDWARE	606,980	412,405	545,860	921,382	31,550
8316	COMPUTER SOFTWARE	32,609	15,923	0	14,305	112,500
8317	MAINTENANCE EQUIPMENT	40,687	42,202	312,520	183,044	1,026,500
8318	OFFICE EQUIP, FURN & FIX	383,777	127,545	161,681	491,223	852,900
8319	VEHICLES	774,734	1,078,627	471,575	3,932,094	3,596,400
8320	CAPITAL ACQUISITION	0	0	1,625,107	344,216	645,160
8329	OTHER CONSTRUCTION	8,078,311	6,804,176	5,475,441	48,322,587	18,055,000
8330	CONSTRUCTION CONTRACTS	22,986,797	16,721,267	18,592,171	20,867,246	2,175,000
8331	CONSTRUCTION CONTINGENCY	0	0	0	1,709,664	0
8332	OTHER CONTINGENCY	0	0	0	127,125	0
8333	RDA SITE CLEARANCE	8,230	0	0	0	0
8334	PLANNING, SURVEY & DESIGN	9,200	0	0	47,100	0
8335	UTILITY CONNECTIONS	0	3,800	0	13,802	0

**City of Fontana**  
Expenditure Summary All Entities

Expenditure Category		2012/2013 Actual (Audited)	2013/2014 Actual (Audited)	2014/2015 Actual (Audited)	2015/2016 Current Budget	2016/2017 New Budget
<b>CAPITAL EXPENDITURES</b>						
8399	PROJECT PERSONNEL OFFSET	0	0	0	673,410	(887,820)
	<b>TOTAL CAPITAL EXPENDITURES</b>	37,192,445	28,937,588	30,317,128	83,430,827	25,717,190
<b>DEBT SERVICE</b>						
8410	PRINCIPAL	2,215,000	2,335,000	46,384,991	2,025,000	1,015,000
8411	INTEREST	3,251,585	3,131,541	2,401,941	4,282,082	2,332,470
8720	BOND DEFEASANCE	0	34,080,598	0	0	0
8721	COSTS OF ISSUANCE	0	664,892	619,465	0	0
8722	BOND DISCOUNT	0	28,981	5,098	0	0
	<b>TOTAL DEBT SERVICE</b>	5,466,585	40,241,012	49,411,495	6,307,082	3,347,470
<b>CONTRIBUTIONS TO</b>						
8740	CONTRIBUTION TO CITY	1,270,800	2,481,600	2,604,200	3,092,300	3,336,690
8743	CONTRIBUTION TO FHA	25,000	0	0	0	0
8745	CONTRIBUTION TO FFD	1,006,100	1,006,100	1,006,100	1,006,100	1,006,100
8746	CONTRIB FOR CITY O/H	739,100	220,500	23,400	0	0
	<b>TOTAL CONTRIBUTIONS TO</b>	3,041,000	3,708,200	3,633,700	4,098,400	4,342,790
	<b>TOTAL ALL ENTITIES</b>	196,810,535	236,521,109	253,729,242	294,721,841	212,100,530

## Expenditure Summary

Fund	2012/2013 Actuals	2013/2014 Actuals	2014/2015 Actuals	2015/2016 Current Budget	2016/2017 New Budget	% Change From Prior Year
<b>City Of Fontana</b>	172,411,562	204,815,642	222,088,979	254,461,940	179,973,660	-29.27 %
<b>General Fund</b>	71,048,031	74,610,532	79,243,294	84,910,989	86,209,060	1.53 %
<b>CITY ADMINISTRATION</b>	1,974,421	2,415,720	2,337,914	2,204,888	2,311,650	4.84 %
ELECTED OFFICIALS	268,487	282,830	330,550	274,660	264,010	-3.88 %
CITY MANAGER	889,663	968,095	989,547	1,004,598	1,122,010	11.69 %
CITY ATTORNEY	816,271	1,164,795	1,017,818	925,630	925,630	0.00 %
<b>HUMAN RESOURCES</b>	518,332	598,979	668,195	826,250	835,080	1.07 %
HR ADMIN	518,332	598,979	668,195	826,250	835,080	1.07 %
<b>ADMINISTRATIVE SVCS ADMIN</b>	677,080	760,862	767,235	808,770	743,980	-8.01 %
ADMINISTRATIVE SVCS ADMIN	273,689	356,777	351,816	374,090	358,810	-4.08 %
ECONOMIC DEVELOPMENT	403,391	404,085	415,418	434,680	385,170	-11.39 %
<b>OFFICE OF THE CITY CLERK</b>	771,092	592,004	663,609	616,595	759,390	23.16 %
BOARDS & COMMISSIONS	37,038	21,337	18,785	30,470	30,000	-1.54 %
RECORDS AND ELECTIONS	734,054	570,667	644,824	586,125	729,390	24.44 %
<b>COMMUNITY SERVICES</b>	9,428,694	9,501,393	10,129,803	11,449,050	11,498,330	0.43 %
COMMUNITY SVCS ADMIN	882,820	998,015	1,111,900	1,415,105	1,350,400	-4.57 %
CULTURAL ARTS/MKTNG/KFON	2,736,642	2,759,843	2,731,382	2,632,805	2,527,850	-3.99 %
FACILITY & YOUTH SERVICES	1,550,699	1,420,167	1,599,898	2,875,450	2,905,560	1.05 %
SENIOR & ATHLETIC SVCS	4,258,533	4,323,369	4,686,623	4,525,690	4,714,520	4.17 %
<b>INFORMATION TECHNOLOGY</b>	2,376,792	2,571,222	2,718,523	2,817,750	2,830,550	0.45 %
IT ADMINISTRATION	301,050	349,155	352,669	354,420	334,780	-5.54 %
APPLICATIONS	943,629	941,456	1,068,245	1,110,300	1,150,650	3.63 %
OPERATIONS	1,132,113	1,280,610	1,297,609	1,353,030	1,345,120	-0.58 %
<b>MANAGEMENT SERVICES</b>	2,332,567	2,496,371	2,753,449	2,768,330	2,712,030	-2.03 %
MGMT SERVICES ADMIN	519,475	569,528	627,448	651,875	509,690	-21.81 %
ACCOUNTING	650,196	701,761	760,917	773,805	790,480	2.15 %
PURCHASING	399,787	371,865	387,247	394,895	439,320	11.25 %
BUDGET/PAYROLL	406,523	459,589	583,144	594,705	612,500	2.99 %
CUSTOMER SERVICE	356,586	393,629	394,693	353,050	360,040	1.98 %
<b>DEVELOPMENT SVCS ADMIN</b>	622,747	640,694	737,859	747,590	817,010	9.29 %
<b>COMMUNITY DEVELOPMENT</b>	3,228,587	3,436,609	3,582,643	3,975,580	3,614,590	-9.08 %
COMMUNITY DEV ADMIN	309,610	286,549	324,675	329,140	331,850	0.82 %
PLANNING	1,386,778	1,392,776	1,494,611	1,644,292	1,630,410	-0.84 %
BUILDING & SAFETY	1,532,199	1,757,283	1,763,356	2,002,148	1,652,330	-17.47 %
<b>ENGINEERING</b>	2,195,538	2,537,186	2,484,902	2,648,734	2,384,460	-9.98 %

## Expenditure Summary

Fund		2012/2013 Actuals	2013/2014 Actuals	2014/2015 Actuals	2015/2016 Current Budget	2016/2017 New Budget	% Change From Prior Year
<b>PUBLIC WORKS</b>		5,681,409	5,331,347	5,586,296	6,192,765	6,006,340	-3.01 %
	UTILITIES & STREETS	539,177	564,635	558,974	626,230	682,490	8.98 %
	PARKS & LANDSCAPE	4,351,620	4,472,730	4,760,916	5,084,330	4,934,730	-2.94 %
	SUPPORT SERVICES	790,612	293,981	266,405	482,205	389,120	-19.30 %
<b>POLICE</b>		41,240,774	43,728,144	46,812,866	49,854,688	51,695,650	3.69 %
	POLICE CHIEF ADMIN	464,608	509,605	629,522	773,530	528,540	-31.67 %
	PD ADMIN	6,567,437	6,987,683	7,338,808	7,675,677	7,979,540	3.96 %
	FIELD SERVICES	26,336,558	26,912,929	28,437,163	30,204,515	30,916,310	2.36 %
	SPECIAL OPERATIONS	7,872,171	9,317,927	10,407,373	11,200,966	12,271,260	9.56 %
<b>Other General Funds Total</b>		14,840,839	15,806,155	16,714,053	17,319,632	16,713,270	-3.50 %
102	CITY TECHNOLOGY	2,287,278	2,322,853	2,141,287	3,065,328	2,679,530	-12.59 %
103	FACILITY MAINTENANCE	5,282,523	6,122,141	6,393,072	6,329,431	6,354,620	0.40 %
104	OFFICE OF EMERGENCY SVCS	34,667	11,240	34,430	35,630	73,730	106.93 %
105	KFON	82,461	107,024	151,223	439,210	232,920	-46.97 %
106	SELF-INSURANCE	5,302,627	4,945,486	5,550,399	5,049,770	4,914,210	-2.68 %
107	RETIREE MEDICAL BENEFITS	1,748,518	1,950,411	2,050,302	1,700,000	2,100,000	23.53 %
108	SUPPLEMENTAL RETIREMENT	26,668	27,201	27,745	29,300	29,300	0.00 %
110	GF OPERATING PROJECTS	3,237	255,167	311,020	542,843	206,930	-61.88 %
125	STORM WATER COMPLIANCE	72,862	64,631	54,575	128,120	122,030	-4.75 %
<b>Special Revenue Funds Total</b>		40,513,140	41,030,300	37,861,279	76,928,174	37,288,120	-51.53 %
201	MUNI SVCS FISCAL IMPACT	56,000	138,000	0	0	0	0.00 %
221	STATE TRAFFIC CONG RELIEF	0	0	1,205	0	0	0.00 %
222	CRIME PREV ASSET SEIZURE	17,902	28,393	21,617	38,300	39,500	3.13 %
223	FEDERAL ASSET SEIZURE	651,297	1,219,431	2,442,564	2,129,824	961,790	-54.84 %
224	STATE ASSET SEIZURE	622,481	104,155	36,828	38,570	39,380	2.10 %
225	PD TRAFFIC SAFETY	595,453	608,960	393,203	485,823	450,000	-7.37 %
241	AIR QUALITY MGMT DISTRICT	12,057	11,631	298,210	1,004,878	16,000	-98.41 %
242	MEASURE I - TCR	909,142	493,329	(189)	0	0	0.00 %
243	TRAFFIC SAFETY	622,641	920,934	987,884	1,424,179	609,240	-57.22 %
244	PROP 1B	5,378,315	7,081,987	1,511,698	0	0	0.00 %
245	MEASURE I 2010-2040 REIMB	464,563	1,372,198	363,577	3,666,212	4,074,000	11.12 %
246	MEASURE I 2010-2040 LOCAL	1,496,840	1,342,605	1,285,887	10,248,457	3,024,550	-70.49 %

## Expenditure Summary

Fund		2012/2013 Actuals	2013/2014 Actuals	2014/2015 Actuals	2015/2016 Current Budget	2016/2017 New Budget	% Change From Prior Year
281	GAS TAX (STATE)	5,295,165	4,957,625	3,750,174	5,337,464	4,194,840	-21.41 %
282	SOLID WASTE MITIGATION	3,438,982	2,131,288	2,997,856	3,559,873	3,730,380	4.79 %
301	GRANTS	822,816	1,447,203	969,672	22,101,651	289,380	-98.69 %
321	FED LAW ENF BLOCK GRANT	1,526,823	1,574,815	2,068,735	2,129,700	738,060	-65.34 %
322	STATE COPS AB3229	386,644	326,783	295,314	341,090	385,880	13.13 %
362	CDBG	3,798,487	3,037,964	2,502,372	6,543,494	2,448,690	-62.58 %
363	HOME PROGRAM	51,961	30,594	2,435,236	641,898	443,040	-30.98 %
385	AFTER SCHOOL PROGRAM	3,521,009	3,157,343	3,143,061	3,279,450	3,279,450	0.00 %
401	LMD #1 CITY WIDE	827,320	737,314	750,950	1,041,380	953,220	-8.47 %
402	LMD #2 VLG OF HERITAGE	2,374,227	2,354,410	2,202,411	2,472,190	2,439,590	-1.32 %
403	LMD #3 EMPIRE CENTER	65,598	51,470	43,641	70,800	64,650	-8.69 %
404	LMD #3 HUNTER'S RIDGE	559,098	648,284	666,765	782,240	674,130	-13.82 %
406	LLMD #3 HUNTER'S RIDGE	33,988	32,899	33,992	32,000	32,000	0.00 %
407	CFD #1 SOUTHRIDGE VILLAGE	3,197,537	3,246,289	3,323,486	4,661,020	3,694,030	-20.75 %
408	CFD #6 THE LANDINGS	322,075	337,769	370,523	503,500	373,010	-25.92 %
409	CFD #6-1 STRATHAM	84,030	103,792	82,951	125,380	96,410	-23.11 %
410	CFD #6-2 N MORNINGSIDE	42,406	49,522	49,902	62,770	53,410	-14.91 %
411	CFD #6-3A BELLGROVE II	110,502	117,872	107,987	122,630	118,560	-3.32 %
412	CFD #7 COUNTRY CLUB EST	112,134	118,628	141,453	171,380	146,460	-14.54 %
413	CFD #8 PRESLEY	144,582	165,229	160,228	172,890	174,890	1.16 %
414	CFD #9M MORNINGSIDE	93,683	104,502	120,885	125,040	98,480	-21.24 %
415	CFD #10M JURUPA IND	27,043	25,931	19,320	43,660	31,880	-26.98 %
416	CFD #12 SIERRA LAKES	899,957	788,865	2,065,901	943,220	1,035,580	9.79 %
417	CFD #13M SUMMIT HEIGHTS	527,743	561,466	629,094	574,940	576,060	0.19 %
418	CFD #14M SYCAMORE HILLS	202,889	232,425	291,676	252,900	276,480	9.32 %
419	CFD #15M SILVER RIDGE	95,189	100,062	102,254	153,070	107,710	-29.63 %
420	CFD #16M VENTANA POINTE	21,248	27,615	19,909	24,900	25,140	0.96 %
421	CFD #18M BADIOLA HOMES	1,110	815	868	2,600	3,130	20.38 %
422	CFD #20M	20,717	23,194	18,158	23,500	18,780	-20.09 %
423	CFD #21M	10,613	10,596	11,174	21,200	13,080	-38.30 %
424	CFD #23M	1,105	936	937	2,050	2,030	-0.98 %



## Expenditure Summary

Fund		2012/2013 Actuals	2013/2014 Actuals	2014/2015 Actuals	2015/2016 Current Budget	2016/2017 New Budget	% Change From Prior Year
425	CFD #24M	10,198	9,544	9,553	16,250	11,530	-29.05 %
426	CFD #25M	38,865	26,514	25,981	25,750	43,230	67.88 %
427	CFD #27M	32,811	38,999	31,579	52,680	34,830	-33.88 %
428	CFD #28M	39,913	51,756	44,774	40,280	40,760	1.19 %
429	CFD #29M	12,492	16,075	11,950	20,250	19,730	-2.57 %
430	CFD #30M	69,717	82,451	71,994	84,670	87,900	3.81 %
431	CFD #34 EMPIRE DET BASIN	6,015	5,358	5,863	11,770	8,430	-28.38 %
432	CFD #33M EMPIRE LIGHTING	20,113	20,401	35,752	113,660	35,280	-68.96 %
433	CFD #31 CITRUS HEIGHTS N	77,432	87,614	80,842	110,720	115,700	4.50 %
434	CFD #32M	351	1,144	378	2,800	3,230	15.36 %
435	CFD #35M	356,071	502,390	431,799	458,390	447,840	-2.30 %
436	CFD #36M	8,437	9,081	7,696	5,900	6,750	14.41 %
437	CFD #38M	72,642	44,710	49,296	46,500	75,950	63.33 %
438	CFD #37 MONTELAGO	36,613	39,431	45,811	74,020	47,250	-36.17 %
439	CFD #39M	9,054	10,681	9,282	19,650	11,050	-43.77 %
440	CFD #40M	928	926	926	1,150	1,100	-4.35 %
441	CFD #41M	4,989	7,319	4,644	6,300	6,150	-2.38 %
442	CFD #42M	27,054	26,901	28,369	66,450	49,700	-25.21 %
443	CFD #44M	4,862	5,156	3,553	5,550	6,400	15.32 %
444	CFD #45M	54,743	43,330	42,583	40,770	61,420	50.65 %
445	CFD #46M	17,249	20,079	15,790	16,850	16,700	-0.89 %
446	CFD #47M	8,113	6,772	5,721	9,160	10,250	11.90 %
447	CFD #48M	33,860	36,257	32,238	44,050	37,400	-15.10 %
448	CFD #49M	8,992	6,321	6,193	9,450	12,400	31.22 %
449	CFD #50M	15,939	12,936	9,947	13,450	18,500	37.55 %
450	CFD #51M	37,036	36,447	30,916	36,650	41,600	13.51 %
453	CFD #53M	300	750	450	4,350	4,200	-3.45 %
454	CFD #54M	15,444	8,006	8,848	9,300	13,300	43.01 %
455	CFD #55M	1,232	2,082	1,329	5,150	5,000	-2.91 %
456	CFD #56M	413	412	413	400	400	0.00 %
457	CFD #57M	8,086	6,592	7,089	7,750	9,600	23.87 %

## Expenditure Summary

Fund		2012/2013 Actuals	2013/2014 Actuals	2014/2015 Actuals	2015/2016 Current Budget	2016/2017 New Budget	% Change From Prior Year
458	CFD #58M	1,161	413	414	400	1,300	225.00 %
459	CFD #59M	400	400	(10,558)	0	500	N/A
460	CFD #60M	2,721	3,640	3,861	12,130	8,000	-34.05 %
461	CFD #61M	17,087	13,193	13,736	13,050	20,050	53.64 %
463	CFD #63M	2,700	2,700	2,700	7,000	7,000	0.00 %
465	CFD #65M	1,186	2,195	3,925	5,400	5,400	0.00 %
467	CFD #67M	14,547	14,851	16,397	14,900	26,300	76.51 %
468	CFD #68M	0	36	3,622	4,300	4,300	0.00 %
469	CFD #69M	0	0	10,600	29,100	31,200	7.22 %
470	CFD #70M AVELLINO	0	1,308	31,325	29,700	29,700	0.00 %
471	CFD #71M SIERRA CREST	0	0	4,328	34,200	36,500	6.73 %
472	CFD #72M	0	0	0	3,100	3,100	0.00 %
473	CFD #73M	0	0	0	21,000	21,000	0.00 %
474	CFD #74M	0	0	0	8,100	8,100	0.00 %
475	CFD #75M	0	0	0	3,100	3,100	0.00 %
476	CFD #76M	0	0	0	10,900	10,900	0.00 %
477	CFD #77M	0	0	0	4,900	4,900	0.00 %
478	CFD #78M	0	0	0	10,400	10,400	0.00 %
479	CFD #79M	0	0	0	300	300	0.00 %
480	CFD #80M BELLA STRADA	0	0	0	0	39,600	N/A
<b>Debt Service Funds Total</b>		<b>5,233,367</b>	<b>5,244,511</b>	<b>49,145,815</b>	<b>4,735,420</b>	<b>3,131,150</b>	<b>-33.88 %</b>
580	GENERAL DEBT SERVICE	5,233,367	5,244,511	49,145,815	4,735,420	3,131,150	-33.88 %
<b>Capital Project Funds Total</b>		<b>24,791,453</b>	<b>50,942,448</b>	<b>19,656,793</b>	<b>45,582,488</b>	<b>12,813,990</b>	<b>-71.89 %</b>
601	CAPITAL REINVESTMENT	6,893,388	5,984,414	5,527,078	12,207,578	4,050,000	-66.82 %
602	CAPITAL IMPROVEMENT	10,356	1,288,156	33,530	705,879	0	-100.00 %
603	FUTURE CAPITAL PROJECTS	0	85,561	2,309,519	19,463	0	-100.00 %
620	SAN SEVAINE FLOOD CONTROL	102,370	115,604	124,814	85,530	94,480	10.46 %
622	STORM DRAIN	4,727,625	1,903,343	1,860,445	9,764,041	178,760	-98.17 %
623	SEWER EXPANSION	116,529	100,867	472,199	1,575,000	1,575,000	0.00 %
630	CIRCULATION MITIGATION	11,422,709	5,063,289	8,361,767	18,727,771	1,938,780	-89.65 %
631	FIRE ASSESSMENT	795,716	34,304	49,846	340,328	0	-100.00 %

## Expenditure Summary

Fund		2012/2013 Actuals	2013/2014 Actuals	2014/2015 Actuals	2015/2016 Current Budget	2016/2017 New Budget	% Change From Prior Year
632	GENERAL GOVERNMENT	0	94,737	171	1,017,764	0	-100.00 %
633	LANDSCAPE MEDIANS	53,231	285,666	72,595	26,480	26,880	1.51 %
634	LIBRARY CAP IMPROVEMENT	0	53,666	0	0	0	0.00 %
635	PARKS DEVELOPMENT	287,867	423,955	276,043	826,385	4,950,090	499.01 %
636	POLICE CAPITAL FACILITIES	375,538	605,764	295,985	270,000	0	-100.00 %
637	UNDERGROUND UTILITIES	6,124	8,519	153,082	0	0	0.00 %
656	CFD #22 SIERRA HILLS SO	0	34,483,772	51,025	0	0	0.00 %
659	CFD #70 AVELLINO	0	410,831	68,697	16,269	0	-100.00 %
<b>Enterprise Funds Total</b>		<b>13,189,785</b>	<b>14,192,955</b>	<b>16,798,786</b>	<b>20,394,768</b>	<b>18,378,460</b>	<b>-9.89 %</b>
701	SEWER MAINT & OPERATIONS	11,503,216	12,972,765	14,002,440	15,778,190	16,345,380	3.59 %
702	SEWER CAPITAL PROJECTS	285,304	257,773	518,322	592,167	284,790	-51.91 %
703	SEWER REPLACEMENT	850,721	828,065	2,223,219	3,903,493	1,748,290	-55.21 %
710	WATER UTILITY	550,544	134,352	54,805	120,918	0	-100.00 %
<b>Internal Service Funds Total</b>		<b>2,794,947</b>	<b>2,988,742</b>	<b>2,668,959</b>	<b>4,590,468</b>	<b>5,439,610</b>	<b>18.50 %</b>
751	FLEET OPERATIONS	2,794,947	2,988,742	2,668,959	4,590,468	5,439,610	18.50 %
<b>Fontana Fire District</b>		<b>23,104,007</b>	<b>24,728,235</b>	<b>29,870,423</b>	<b>34,315,634</b>	<b>31,472,360</b>	<b>-8.29 %</b>
<b>Special Revenue Funds Total</b>		<b>21,213,976</b>	<b>23,068,294</b>	<b>26,126,464</b>	<b>27,321,325</b>	<b>28,525,060</b>	<b>4.41 %</b>
497	FONTANA FIRE DISTRICT	21,213,976	23,068,294	26,126,464	27,321,325	28,525,060	4.41 %
<b>Capital Project Funds Total</b>		<b>1,890,031</b>	<b>1,659,941</b>	<b>3,743,959</b>	<b>6,994,309</b>	<b>2,947,300</b>	<b>-57.86 %</b>
696	FIRE CAPITAL PROJECT	1,890,031	1,659,941	3,743,959	6,994,309	2,947,300	-57.86 %
<b>Housing Authority</b>		<b>1,284,073</b>	<b>6,964,347</b>	<b>1,768,164</b>	<b>5,924,267</b>	<b>654,010</b>	<b>-88.96 %</b>
<b>Special Revenue Funds Total</b>		<b>695,687</b>	<b>6,757,662</b>	<b>1,505,194</b>	<b>5,184,287</b>	<b>445,990</b>	<b>-91.40 %</b>
290	HOUSING SUCCESSOR-LOW/MOD	695,687	6,637,289	0	0	0	0.00 %
297	HOUSING AUTHORITY - LMIHF	0	120,373	1,505,194	5,184,287	445,990	-91.40 %
<b>Capital Project Funds Total</b>		<b>588,386</b>	<b>206,685</b>	<b>262,970</b>	<b>739,980</b>	<b>208,020</b>	<b>-71.89 %</b>
638	AFFORDABLE HOUSING TRUST	0	20,010	0	2,800	500	-82.14 %
697	FONTANA HOUSING AUTHORITY	588,386	186,675	262,970	737,180	207,520	-71.85 %

## Expenditure Summary

Fund		2012/2013 Actuals	2013/2014 Actuals	2014/2015 Actuals	2015/2016 Current Budget	2016/2017 New Budget	% Change From Prior Year
<b>Community Foundation</b>		10,893	12,885	1,677	20,000	500	-97.50 %
<b>Special Revenue Funds Total</b>		10,893	12,885	1,677	20,000	500	-97.50 %
499	COMMUNITY FOUNDATION	10,893	12,885	1,677	20,000	500	-97.50 %
<b>Total All Entities</b>		196,810,535	236,521,109	253,729,242	294,721,841	212,100,530	-28.03 %