

CITY OF FONTANA

PROPOSED Operating Budget

FONTANA
CALIFORNIA

2023/2024 - 2024/2025



City of Fontana

List of Principal Officials

Elected Officials	
Acquanetta Warren	Mayor
Peter Garcia	Mayor Pro Tempore
Phillip Cothran	Council Member
John Roberts	Council Member
Jesus Sandoval	Council Member
Janet Koehler-Brooks	City Treasurer
Germaine Key	City Clerk

Administrative Staff	
Matthew C. Ballantyne	City Manager
Ray Ebert	Deputy City Manager – Administrative Services
Phillip Burum	Deputy City Manager – Development Services
Vacant	Deputy City Clerk
Jennifer Barcenas	Director of Innovation & Technology
Jeffrey Birchfield	Fire Chief
Jessica Brown	Chief Financial Officer
Michael Dorsey	Police Chief
Gia Kim	Director of Public Works & City Engineer
Patty Nevins	Director of Planning
Daniel Schneider	Director of Community Services
Rakesha Thomas	Director of Human Resources

Table of Contents

INTRODUCTION

Transmittal Letter 1
Budget Awards 11
City Council Priorities 13
City Council Goals and Objectives 14

CITY INFORMATION

City-Wide Organization Chart 19
City Council's Mission Statement 20
Elected Officials Profiles 21
City Manager Profiles 26
Community Profile 27

BUDGET GUIDE

The Budget Documents 33
Budget Development Process 37
Budget Calendar 39

BUDGET SUMMARY

Overview of the Operating Budget 43
Overview of the General Fund Budget 50
Budget Assumptions 51
Financial Challenges Ahead 55
Five-Year Financial Forecast – General Fund 58

FUND BALANCE

General Fund – Fund Balance Report 62
Other Funds – Unreserved Fund Balances 64
Fontana Fire Protection District Funds – Unreserved Fund Balances 71
Fontana Housing Authority Funds – Unreserved Fund Balances 72
Fontana Community Foundation Fund – Unreserved Fund Balance 73
Summary of Changes in Fund Balance Greater than 10% 74

REVENUES

General Fund Revenues by Category – Chart 100
General Fund Revenue Summary 101
Explanation of General Fund Revenue Categories 102
Revenues by Entity – All Entities – Chart 108
Revenues by Category – All Entities – Chart 109
Fund Revenue Summary – All Entities 110
General Fund Revenue Detail 117
Other Funds Revenue Detail – All Entities 124

EXPENDITURES

General Fund Expenditures by Department – Chart 158
General Fund Expenditures by Category – Chart 159
Explanation of General Fund Expenditure Categories 160
Project Expenditures 164
Internal Service Charges 165
Expenditures by Entity – All Entities – Chart 166
Expenditures by Category – All Entities – Chart 167
Total Expenditures – All Entities 168
Fund Expenditure Summary – All Entities 172

TRANSFERS

Schedule of Interfund Transfers – All Entities 182



Table of Contents



CIP OVERVIEW

Capital Improvement Program (CIP) Summary 240
New Budget Year Activity 242
Seven-Year Plan 246

CITY ADMINISTRATION

Organization Chart
Overview 249
Goals & Performance Measures 250
Accomplishments 250
Departmental Summary – Budget by Division 251
Division Summaries by Fund 252

Human Resources

Organization Chart
Overview 260
Goals & Performance Measures 260
Accomplishments 261
Departmental Summary – Budget by Division 263
Division Summaries by Fund 264

ADMINISTRATIVE SERVICES ORGANIZATION

Organization Chart
Overview 271
Organization Summary – Budget by Department 272

Administrative Services

Organization Chart
Overview 274
Departmental Summary – Budget by Division 275
Division Summaries by Fund 276
Division Summaries by Fund 277

Office of the City Clerk

Organization Chart
Overview 279
Goals & Performance Measures 279
Accomplishments 280
Departmental Summary – Budget by Division 281
Division Summaries by Fund 282

Community Services

Organization Chart
Overview 285
Goals & Performance Measures 285
Accomplishments 286
Departmental Summary – Budget by Division 290
Division Summaries by Fund 291

Innovation Technology

Organization Chart
Overview 301
Goals & Performance Measures 301
Accomplishments 302
Departmental Summary – Budget by Division 304
Division Summaries by Fund 305

Finance

Organization Chart
Overview 314
Goals & Performance Measures 314
Accomplishments 315
Departmental Summary – Budget by Division 316
Division Summaries by Fund 317

Table of Contents

DEVELOPMENT SERVICES ORGANIZATION

Organization Chart
Overview 328
Organization Summary – Budget by Department 329

Development Services

Organization Chart
Overview 331
Goals & Performance Measures 331
Accomplishments 331
Departmental Summary – Budget by Division 332
Division Summaries by Fund 333

Building and Safety

Organization Chart
Overview 345
Goals & Performance Measures 345
Accomplishments 346
Departmental Summary – Budget by Division 347
Division Summaries by Fund 348

Planning

Organization Chart
Overview 354
Goals & Performance Measures 354
Accomplishments 354
Departmental Summary – Budget by Division 356
Division Summaries by Fund 357

Public Works

Organization Chart
Overview 360
Goals & Performance Measures 360
Accomplishments 360
Departmental Summary – Budget by Division 361
Division Summaries by Fund 365

POLICE DEPARTMENT

Organization Chart
Overview 408
Goals & Performance Measures 408
Accomplishments 410
Departmental Summary – Budget by Division 412
Division Summaries by Fund 418

FONTANA FIRE PROTECTION DISTRICT

Organization Chart 434
Constitutional Spending Limit 435
Overview 436
Goals & Performance Measures 436
Accomplishments 437
Fund Balances 438
Fund Revenue Summary 440
Fund Revenue Detail 441
Total Expenditures 442
Schedule of Interfund Transfers – All Entities 443
District Summary – Budget by Fund 445
Division Summaries by Fund 446

FONTANA HOUSING AUTHORITY

Overview 453
Goals & Performance Measures 453
Accomplishments 454
Fund Balances 455
Fund Revenue Summary 457



Table of Contents



Fund Revenue Detail 458
Authority Summary – Budget by Fund 460
Division Summary by Fund 462

FONTANA COMMUNITY FOUNDATION

Overview 467
Goals & Performance Measures 467
Accomplishments 467
Fund Balance 468
Fund Revenue Detail 470
Foundation Summary – Budget by Fund 471
Division Summary by Fund 472

APPENDICES

Financial Structure 474
Financial Policies 480
Constitutional Spending Limit 484
Long-Term Debt 485
Employee Compensation and Benefits 489
Position History 492
Guide to Funds 507
Legislative Summary 515
Acronyms 531
Glossary 534
Resolutions 541

Introduction



- Transmittal Letter
- Budget Awards
- City Council Priorities
- City Council Goals and Objectives

Transmittal Letter

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Matthew C. Ballantyne, City Manager

SUBJECT: Transmittal of the Proposed Operating Budget Fiscal Years 2023/24 and 2024/25

DATE: June 13, 2023



It is with pleasure that I present for your review and consideration the 2023/24 and 2024/25 Proposed Operating Budget for the City of Fontana (City), the Fontana Fire Protection District, the Fontana Housing Authority, and the Fontana Community Foundation. The budget is a policy document that sets strategic priorities as developed by the Mayor and City Council through their adopted goals and objectives and serves as a financial plan to provide our residents and business community with the highest standards of service while enhancing the overall quality of life.

The City operates on a two-year fiscal cycle to promote transparency, taxpayer accountability, and greater fiscal stability as well as enabling staff to focus on long-term and strategic aspects of budgeting. The budget was developed based upon a variety of factors including historical data, trends, economic forecasts, and other relevant assumptions. To ensure the accuracy and relevance of the budget, the City continuously monitors its performance, making revisions and adjustments as needed through the quarterly budget review process. Additionally, the City implemented an automated budget process to support the on-going relevancy of the budget document itself.

	FY 2022-23 Adopted	FY 2022-23 Current*	FY 2023-24	Change from FY 2022-23 Current	FY 2024-25	Change from FY 2023-24	
Total Revenues							
General Fund	$ 123,360,510	$ 138,335,089	$ 145,872,000	$ 7,536,911	$ 149,082,850	$ 3,210,850	
Other General Fund	6,648,140	9,429,440	14,314,010	4,884,570	14,458,350	144,340	The overall revenue budget for Fiscal Year 2023/24 is $374.3 million, an increase of $89.7 million (31.5%) over the current year adopted budget, a decrease of $10.8 million (2.8%) from the current year adjusted budget. The overall revenue budget for Fiscal Year 2024/25 is $383.5 million, an increase of $9.2 million (2.5%) over the proposed Fiscal Year 2023/24 budget.
Special Revenue Funds	48,077,740	116,625,865	87,635,200	(28,990,665)	88,669,040	1,033,840	
Debt Service Funds	186,450	1,082,510	1,381,100	298,590	1,381,300	200	
Capital Projects Funds	17,415,000	26,541,299	20,493,200	(6,048,099)	20,709,800	216,600	
Internal Service Funds	8,327,730	8,505,020	8,207,590	(297,430)	8,207,590	-	
Enterprise Funds	25,147,700	25,147,700	30,155,000	5,007,300	32,465,000	2,310,000	
Fire Protection District	53,588,300	53,523,300	63,144,420	9,621,120	65,459,780	2,315,360	
Housing Authority	1,861,760	5,856,029	3,070,050	(2,785,979)	3,070,050	-	
Community Foundation	1,200	1,200	-	(1,200)	-	-	
Totals	**$ 284,614,530**	**$ 385,047,452**	**$ 374,272,570**	**$ (10,774,882)**	**$ 383,503,760**	**$ 9,231,190**	
Total Expenditures							
General Fund	$ 113,617,710	$ 129,725,063	$ 132,674,430	$ 2,949,367	$ 131,676,400	$ (998,030)	The overall expenditure budget for Fiscal Year 2023/24 is $353.4 million, an increase of $95.9 million (37.2%) over the current year adopted budget, a decrease of $214.8 million (37.8%) from the current year adjusted budget. The overall expenditure budget for Fiscal Year 2024/25 is $348.6 million, a decrease of $4.8 million (1.4%) over the proposed Fiscal Year 2023/24 budget.
Other General Fund	22,770,300	31,549,267	27,545,670	(4,003,597)	27,982,240	436,570	
Special Revenue Funds	39,658,760	178,781,397	72,333,040	(106,448,357)	71,023,050	(1,309,990)	
Debt Service Funds	3,132,890	4,028,950	4,014,030	(14,920)	4,010,350	(3,680)	
Capital Projects Funds	4,491,480	81,051,597	7,993,070	(73,058,527)	7,894,030	(99,040)	
Enterprise Funds	23,855,210	32,692,699	27,713,080	(4,979,619)	28,870,210	1,157,130	
Internal Service Funds	4,061,630	12,331,223	6,946,610	(5,384,613)	6,511,600	(435,010)	
Fire Protection District	44,977,680	85,057,816	72,297,870	(12,759,946)	68,774,770	(3,523,100)	
Housing Authority	914,340	12,986,258	1,858,520	(11,127,738)	1,824,840	(33,680)	
Community Foundation	500	10,500	13,620	3,120	6,620	(7,000)	
Totals	**$ 257,480,500**	**$ 568,214,770**	**$ 353,389,940**	**$ (214,824,830)**	**$ 348,574,110**	**$ (4,815,830)**	

*Excludes operating transfers in and carryover project revenue of $92.1 million and operating transfers out and carryover project funding of $252.3 million

General Fund

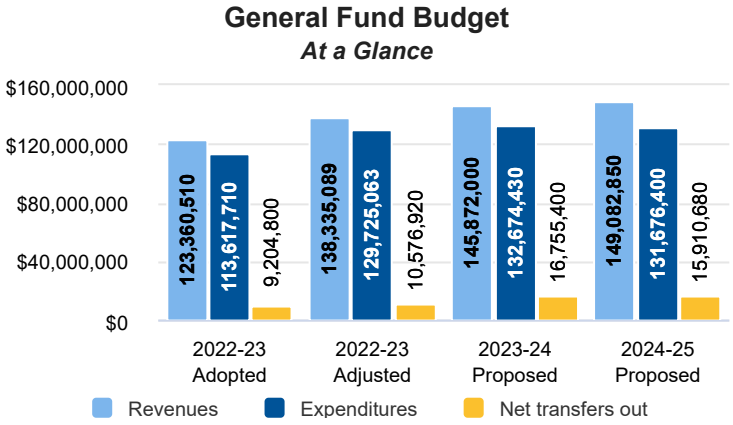
The proposed budget of the City's General Fund is balanced for Fiscal Years 2023/24 and 2024/25. There are sufficient recurring revenues to cover recurring expenditures.

General Fund revenues for FY 2023/24 are projected at **$145.9 million**, an increase of $22.5 million or 18.2% from the current year adopted budget, and an increase of $7.5 million or 5.4% over the current year adjusted budget. Major changes in revenues from the current year adjusted budget include the following:

- sales tax revenue increase of $1.8 million projecting a robust recovery from pandemic projections
- property tax revenue increase of $6.5 million reflecting an anticipated growth of 19.5% in assessed valuations
- recreation revenue increase of $0.1 million assuming facilities and programs will be open in its entirety

General Fund revenues for FY 2024/25 are projected at **$149.1 million**, an increase of $3.2 million or 2.2% from the proposed FY 2023/24 budget. Major changes in revenues include the following:

- sales tax revenue increase of $1.2 million reflecting continuing post-pandemic recovery
- property tax revenue increase of $1.2 million assuming an anticipated growth of 3% in assessed valuations
- recreation revenue increase of $0.1 million projecting facilities and programs will be open all year



General Fund expenditures for FY 2023/24 of $132.7 million reflect an increase of $19.1 million or 16.8% more than the current year adopted budget, and an increase of $2.9 million or 2.3% more than the current year adjusted budget.

General Fund expenditures for FY 2024/25 of $131.7 million reflect a decrease of $1.0 million or 0.8% less than the proposed FY 2023/24 budget.

Increases are primarily attributable to contractual obligations related to full-time City staff and the return of part-time staff as facilities reopen and programs resume.

General Fund net transfers out for FY 2023/24 of $16.8 million reflect an increase of approximately $7.6 million or 82.0% from the current year adopted budget, and an increase of approximately $6.2 million or 58.4% from the current year adjusted budget. Major changes in net transfers include the following:

- an increase in transfers in for cost allocation of $0.5 million
- an increase in transfers out for pavement rehabilitation/sidewalk reconstruction projects of $1.4 million
- an increase in transfers out for technology services of $1.4 million
- an increase in transfers out for facility maintenance of $0.5 million
- an increase in transfers out for operating expenses at Village of Heritage of $1.4 million
- an increase in transfers out for fleet maintenance of $2.5 million
- an increase in transfers out for City Hall renovation of $0.7 million

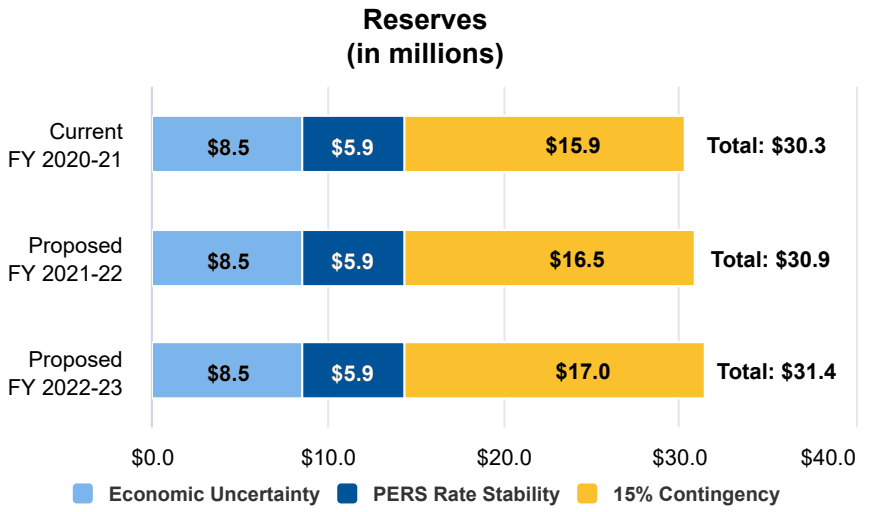
General Fund net transfers out for FY 2024/25 of $15.9 million are slightly more than the proposed FY 2023/24 budget by $0.8 million.

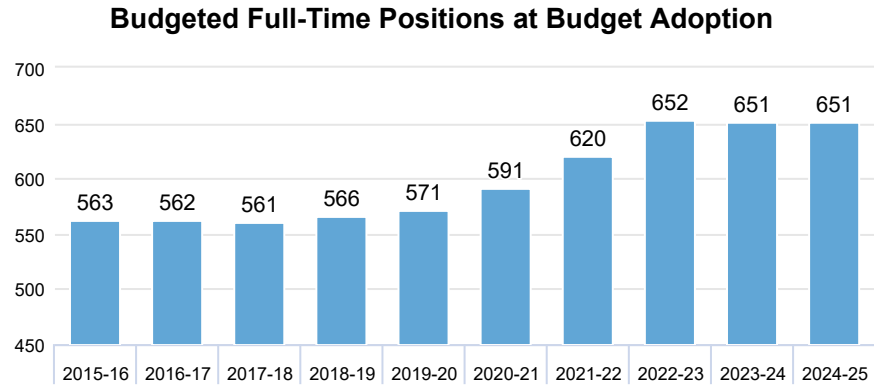
Reserves. The City continues to maintain strong General Fund reserves.

The City restated its reserves and increased its overall Contingency Reserve to 25% of annual on-going appropriations at budget adoption and is intended to be used for specific and defined emergency events such as earthquakes to address immediate needs without impacting City services.

Total reserves, including the 25% Contingency and the PERS Rate Stability, total **$42.9 million** for FY 2023/24 and **$45.7 million** for FY 2024/25. In addition to the total designated reserves, the City's proposed budgets for FY 2023/24 and FY 2024/25 include $18.2 million and $16.9 million of unappropriated fund balance respectively.

The City's Issuer Credit Rating as provided by Standard and Poor's Ratings Services is AA- with a stable outlook. The City's overall creditworthiness, including its capacity and willingness to meet its financial commitments as they come due, was cited as the primary reason. Standard and Poor's indicated that the stable outlook reflects their view of the City's ability to adjust its budget to sustain very strong reserve levels during the past five fiscal years.





Organizational Changes

Due to the uncertainty surrounding the economic recovery from the COVID-19 pandemic, no new positions are being proposed for Fiscal Year 2023/24 or 2024/25.

There are five Police Officer positions that had been included in previous fiscal years that have now been eliminated in the proposed budget, along with the Vehicle License Fee revenue related to annexations (approx. $900,000), as the City was unsuccessful in recovering this revenue.

Other Funds

Other General Funds include City Technology, Facilities Maintenance, Self-Insurance and Retiree Medical Benefits and are funded primarily through operating transfers from the General Fund. They are maintained separately for accounting purposes only and are reported as part of the General Fund in the Annual Comprehensive Financial Report (ACFR). When compared to the current year adjusted budget, proposed revenues for FY 2023/24 have increased by approximately $4.9 million and proposed expenditures have decreased by $4.0 million primarily due to the State and County Coronavirus Relief Funds included in the current year budget. When compared to FY 2023/24, proposed revenues for FY 2024/25 have increased by $144,000 and proposed expenditures have increased by $437,000.

Special Revenue Funds account for specific revenues legally restricted to expenditures for particular purposes such as Gas Tax, Measure I, Asset Seizure funds, Grants, Landscape and Lighting Maintenance Districts and Maintenance Community Facilities Districts. Proposed revenues have decreased by $29.0 million and proposed expenditures have decreased by $106.4 million primarily due to one-time projects and American Rescue Plan Act (ARPA) funding in the current year adjusted budget. When compared to FY 2023/24, proposed revenues for FY 2024/25 have increased by $1.0 million and proposed expenditures have decreased by $1.3 million primarily due to one-time projects and funding.

Debt Service Funds are used to accumulate resources for the payment of principal and interest on the 2021 Lease Revenue Bonds (Fire Station No. 81 and Fire Station 80 Training Center) and the 2014 Lease Revenue Refunding Bonds (Ventana Land Purchase). This represents all debt obligations of the City with principal outstanding of $59.4 million at June 30, 2022. Annual debt service payments are approximately $4.0 million. Revenues and expenditures remain basically the same for both FY 2023/24 and 2024/25.



Capital Project Funds are used to account for the acquisition and construction of major capital facilities and are funded by various sources including development impact fees and community facilities district special assessment bond proceeds. The Capital Reinvestment Fund is funded by transfers from the General Fund. Activity in these funds varies significantly from year to year as resources are accumulated and then used to fund large capital projects.

The current year budgeted revenues of $26.5 million exceed the FY 2023/24 proposed revenues by $6.0 million and FY 2024/25 proposed revenue exceed FY 2023/24 by $0.2 million. The current year budgeted expenditures of $81.1 million exceed the FY 2023/24 proposed expenditures by $73.1 million primarily due to carryover project funding from the previous fiscal year. FY 2024/25 proposed expenditures are less than FY 2023/24 by $0.1 million. Any amounts unspent at year end will be carried forward into the next year at the First Quarter Budget Review.



The City's only ***Internal Service Fund*** is used to accumulate costs related to fleet services which are allocated to the benefiting funds and departments through an internal service charge. The fund balance reflects amounts available for future fleet replacements. Proposed revenues for FY 2023/24 are less than the current year by $0.3 million reflecting increasing costs but are the same as FY 2024/25. Proposed expenditures for FY 2023/24 are $5.4 million less than the current year budget; and FY 2024/25 proposed expenditures are $0.4 million less than FY 2023/24. The current year includes a carryover for vehicle purchases from the prior year.

Enterprise Funds account for the City's business-type activities, operating and capital funds for sewer and water. In recent years, the Water Fund has been used to account for expenses related to the water rate case study. The sewer funds account for the billing and collection of sewer charges, and for the operations, maintenance, and construction of the City's sewer system. Proposed revenues for FY 2023/24 exceed the current year budget by $5 million and proposed FY 2024/25 revenues exceed FY 2023/24 by $2.3 million primarily due to new sewer accounts being added and a sewer rate increase by Inland Empire Utilities Agency (IEUA). FY 2023/24 proposed expenditures are less than than current year budget and FY 2024/25 proposed budget by $5.0 million and $1.2 million, respectively, primarily due to unspent funding carried forward in the current year budget.



The ***Fontana Fire Protection District*** was created effective July 1, 2008, to provide fire suppression, emergency medical, fire prevention and education services within the City limits and unincorporated area within the City's sphere of influence. Revenues to the District include property taxes, fees and special assessments from a Community Facilities District and have been increased from the current year adjusted amount to reflect some recovery in assessed valuations city-wide as well as distributions of excess tax increment resulting from the dissolution of redevelopment.

District expenditures reflect a contractual agreement with the San Bernardino County Fire Protection District (SBCFPD), City overhead costs, and Code Compliance.

FY 2023/24 revenues are expected to increase by $9.6 million and FY 2024/25 revenues are expected to increase by $2.3 million.These increases are primarily due to 2022/23 budgeted revenues being understated, increases in property tax revenues as a result in increases in property assessed valuations and an increase in residual property tax amounts per the Recognized Obligation Payment Schedule (ROPS) . While FY 2023/24 expenditures reflect a decrease of $12.8 million, there is an increase in the County contract of $3.8 million which includes an increase of three suppression personnel to staff Station 81, an increase in contributions to the City ($4.7 million) to account for the first full year of lease expense and increases associated with central services. The FY 2024/25 proposed expenditures are $3.5 million less than FY 2023/24 primarily due to the one-time expenses budgeted in the previous fiscal year.

The **Housing Authority** utilizes funding from the Federal Department of Housing and Urban Development (HUD) grants to improve and develop quality neighborhoods and housing opportunities throughout the City. With the elimination of redevelopment agencies, the Housing Authority became the Successor Agency to the former Low/Moderate Income Housing Fund (LMIHF). FY 2023/24 revenues are expected to decrease by $2.8 million, while FY 2024/25 will remain the same, with the current year inflated by the proceeds from the sale of assets. Current year expenditures exceed the FY 2023/24 proposed expenditures by $11.1 million due to current year project costs, while FY 2024/25 expenditures remain basically the same.

The **Fontana Community Foundation** was established for the purpose of aiding and assisting in the implementation, improvement and maintenance of public services that preserve and promote the health, welfare and education of local citizens. Current activity in this fund reflects grant application efforts. Expenditures increased slightly from the current year adjusted budget while there are no revenues budgeted in the proposed fiscal year.

Capital Improvement Program

The seven-year Capital Improvement Program (CIP) is a companion volume to this document. A planning tool, the CIP identifies the capital improvement needs to assure the most responsible and efficient use of resources. The proposed capital budget for Fiscal Year 2023/24 through 2029/30 is $996.0 million and contains 178 projects. Of that amount, the proposed capital budget includes $21.2 million for FY 2023/24 and $12.9 million for FY 2024/25 of funding for new and ongoing projects.

- **City Hall Renovation Ph 1** – funds $7.0 million for FY 2023/24 from the Fire Capital Fund to demolishing the existing one-story Fire Administration building on the Civic Center Campus and constructing a two-story building with parking on the first level and office space on the second level.
- **City Hall Renovation Ph 2** – funds $700,000 for FY 2023/24 from the Capital Reinvestment Fund to completely reconstruct the existing City Hall Building where the Administrative Services is currently located. The existing one story building will be demolished and a new two story building with parking on lower level and office space above will be constructed. The current funding is for the design phase only, additional funding will be requested in the future.
- **City Slurry Seal** – funds $1.5 million for FY 2023/24 and FY 2024/25 respectively from the Capital Reinvestment Fund to apply slurry seal on existing pavement roadways to extend the life of pavement.
- **Jack Bulik Park Improvements** (#37200006) - The $1.545 million Priority 1 - Jack Bulik Park Improvement Project will provide for the construction and installation of: 12 baseball dugout shade covers, 7 baseball scoreboards, 14 shade structures for spectators, and new playground equipment including ADA inclusive playground structures with new rubber safety surfacing. The funding for these improvements has been made available to the City by San Bernardino County. These improvements are expected to be completed by December 2023.
- **Park Improvements** (#37200005) - The $4 million Priority 1 - Park Improvements will provide for various improvements to parks located in and around the core of the City. These improvements will include new ADA inclusive playground equipment, new park gazebos, and ballfield improvements including new backstops and shade features. The funding for these improvements comes from the American Recovery Plan Act (ARPA). The improvements at these various parks sites are expected to be completed by December of 2023.
- **Pavement Rehabilitation**

Grid 47 – funds $1.0 million for FY 2024/25 from the Gas Tax Fund to do a 2" grind and overlay of the existing pavement roadway. The project will extend the life of the pavement.

Heritage - Lincoln Loop– funds $2.6 million for FY 2024/25 from Road Maintenance and Rehab Fund to do a 2" grind and overlay of the existing pavement roadway. The project will extend the life of the pavement.

Merrill b/w Alder & Maple – funds $1.2 million for FY 2024/25 from Gas Tax Fund and Solid Waste Mitigation Fund to do a 2" grind and overlay of the existing pavement roadway. The project will extend the life of the pavement.

Sierra b/w Sierra Lks & Summit – funds $1.3 million for FY 2024/25 from the Solid Waste Mitigation Fund to do a 2" grind and overlay of the existing pavement roadway. The project will extend the life of the pavement.

Southridge Grid 52 Slurry – funds $500,000 for FY 2024/25 from Capital Reinvestment Fund to apply slurry seal on existing pavement roadways within the project boundaries. The project will extend the life of the pavement.

Southridge Grid 52 - funds $1.9 million for FY 2024/25 from the Road Maintenance and Rehab Fund to do a 2" grind and overlay of the existing pavement roadway. The project will extend the life of the pavement.

Sierra (San Bernardino Ave to Valley Blvd) - funds $800,000 for FY 2023/24 from the Solid Waste Mitigation Fund to do a 2" grind and overlay of the existing pavement roadway with ADA upgrades to curb ramps within the project area. The project will extend the pavement life and enhance traffic safety.

Rose Ave - funds $300,000 for FY 2023/24 from the Capital Reinvestment Fund for the of full reconstruction of the asphalt pavement within the project limits. The project will extend the pavement life and will enhance traffic safety.

RMRA – funds $761,000 for Fiscal Years 2023/24 and 2024/25 respectively from the Road Maintenance and Rehab Fund for street overlay and rehabilitation of street segments around the city.

- **Sidewalk Reconstruction** - funds $2.7 million for FY 2023/24 and $700,000 for FY 2024/25 from the Capital Reinvestment Fund to repair damaged sidewalks enhancing the pedestrian path of travel throughout the city.
- **Sidewalk Rehabilitation** – funds $3,801,000 for Fiscal Years 2023/24 and 2024/25 respectively from the Capital Reinvestment Fund to continue to repair / replace deficient sidewalks throughout the City based on formation generated from the Sidewalk Condition Survey.
- **Sawtooth Project** – defunds ($300,000) for Fiscal Year 2024/25 from the Capital Reinvestment Fund. Funds will be reallocated to other projects to offset expenses.
- **Southridge Dog Park – East** (#37200008) – The $250k Priority 1 – Southridge Dog Park East Project will provide for the construction of a new community dog park. The project site is located in the Southern California Edison easement corridor just to the east of Citrus Ave. and south of Jurupa Ave. Amenities included in this project are new fencing and gates, paved parking, irrigation and landscaping improvements including trees, bench seating areas, and drinking fountains for pets and their owners. The funding for this project has been allocated from the City's Park Development Fund #635. These improvements are expected to be completed by December 2023.
- **Southridge Dog Park – West** (#37200009) – The $250k Priority 1 – Southridge Dog Park West Project will provide for the construction of a new community dog park. The project site is located in the Southern California Edison easement corridor just to the east of Live Oak Ave and south of Jurupa Ave. Amenities included in this project are new fencing and gates, paved parking, irrigation and landscaping
- **Southridge Pave Rehab** – funds $3.8 million for Fiscal Years 2023/24 from various funds to do a 2" grind and overlay of existing asphalt surfaces on various roadways throughout the Southridge area. ADA compliant curb ramps will also be constructed where needed. The pavement rehabilitation project will extend the pavement life and enhance traffic safety.
- **Veteran's Park Improvements** (#37200007) - The $1.37 million Priority 1 – Veteran's Park Improvement Project will provide for the construction and installation of: 12 baseball dugout shade covers, 6 baseball scoreboards, 8 shade structures for spectators, and new playground equipment including ADA inclusive playground structures with a shade structure and new rubber safety surfacing. The funding for these improvements comes from the American Recovery Plan Act (ARPA) with additional funding provided by San Bernardino County. These improvements are expected to be completed by December 2023.

- **Village of Heritage Pavement Rehabilitation** - funds $3.6 million for Fiscal Years 2023/24 from various funds to do a 2" grind and overlay of existing pavement in the Village of Heritage area. The pavement rehabilitation will extend the pavement life.
- **Hardware Replacement Program** – funds $838,000 in Fiscal Year 2023/24 and $1.2 million in 2024/25 from the City Technology Fund to replace computers, servers, network equipment, etc. throughout the City as needed on an ongoing basis.

Significant Events of FY 2022-23

- **Hotel Development:** Construction of the Towne Place Suites by Marriott at the corner of Sierra and Slover Avenues is underway. This four-story hotel will include 115 guest rooms. The hotel is scheduled to be completed by Spring of 2024.
- **Northwest corner of So. Highland Avenue and Citrus Avenue:** The developer application for the redevelopment of the property to include two four-story business class hotels, a restaurant and a banquet hall has been approved by the Planning Commission. Construction is anticipated to begin Spring of 2024.
- **Fire Station #81:** As part of the Fire Master Plan and in an effort to meet a less than five-minute response time within the District 90% of the time, Fire Station #81 will be completed at the northern end of the City limits. Construction began in March 2022 and is scheduled to be completed in Summer 2023.
- **Fire Station #80 (Phase 1):** The training center (Phase 1) will be approximately 3,300 square feet with a training tower that will be incorporated into a future Fire Station #80 (Phase 2) planned for the same site (Cherry and So. Highland Avenues). Design and environmental phases began in March 2021 with construction expected to commence in late 2023.
- **South Fontana Sports Park:** The grand opening of South Fontana Park was held on March 4, 2023. The nearly 18-acre park has four (4) lighted artificial turf fields for football and soccer use, a restroom, snack bar, playground, exercise equipment area, and storage facilities.
- **Sierra Avenue Improvements between Foothill Blvd. and Baseline Avenue:** The growth occurring in the northern and central areas of the City with corresponding increase in traffic flows require the widening of Sierra Avenue. This project is currently in construction. The project completion is expected to begin in late 2023.
- **Valley Blvd. at Almond Avenue and Valley Blvd. at Oleander Avenue Traffic Signal Improvements:** As part of the City's Traffic Management System and Measure I Program, two signals were completed in FY 2022/2023 along one of the City's major arterial roadways, Valley Boulevard.
- **TDA Transit Bus Pad Improvements:** In a continuous effort to improve transit bus stops, bust pads were constructed at eleven (11) locations as part of a TDA Grant funded project.
- **Pavement Rehabilitation Program:** Based on the new Citywide 7-Year Pavement Management Plan, several pavement projects are expected to be completed in 2023/24 using various funds, including Road Maintenance and Rehabilitation Act (RMRA) funding.
- **Downtown Parking Structure Project:** The City will construct a parking structure within the existing parking lot of the City's Human Resources Department Building located at 8491 Sierra Avenue, Fontana, CA 92335 which shall consist of a 4-tier parking structure allowing for approximately 320 parking spaces and two elevators. The project will also include various onsite and offsite improvements to include driveway approaches, RV parking and pull through area, landscaping, and other improvements. The intent of the structure is to serve as both public and employee parking for the civic campus as well as the planned downtown area which is to be revitalized. The estimated completion date is November 2024.
- **City Hall Renovation Project - Phase I (Fire Annex):** The City will demolish the existing Fire administration Building located at 17001 Upland Avenue, Fontana, CA 92335 and shall construct a two-story municipal building with first tier parking structure and second tier office spaces. Each tier will have a footprint of approximately 30,000 square feet with one vehicle entrance and exit located on Upland Ave. just west of Wheeler Ave. The City anticipates 65 parking spaces to be within the parking structure portion of the building. The intent of the building is to serve as office space for city staff as well as both public and employee parking for the civic campus. The estimated completion date is March 2025.

Challenges Ahead

As the City recovers from the COVID-19 pandemic and the changes that evolve from it, there are other challenges that lie ahead. The following is a summary of challenges that the City will face over the next few years. Additional information is available in the Budget Summary section beginning on page 42.

- ***Post-COVID-19 Economy.*** The aftermath of COVID-19 was an unexpected favorable economic position. The State and local economies recovered faster from the pandemic than previously forecasted which is demonstrated through the addition of 197,000 jobs in the State's labor market and the City's growth in sales tax revenues at the local level. However, as the economy has continued to normalize, the resulting economic forecast is still unclear due to shifts in consumer behavior, impacts to travel and tourism, remote work, a strong yet volatile housing market, and employment.
- **Inflation.** After decades of relatively low inflation, the prices of many goods and services experienced rapid increases beginning in 2021. The Riverside-San Bernardino-Ontario Metropolitan Statistical Area (MSA) Consumer Price Index for All Urban Consumers (CPI-U) saw increases of 8.6% and 7.3% in 2022 and 2023 respectively. Although opinions differ with respect to the forecasted inflation, the consensus is a general cooling of inflation over the next year.
- **Housing Market & Interest Rates.** Housing prices increased dramatically at the beginning of the pandemic by 41% from February 2020 to April 2022. However, higher prices coupled with higher mortgage rates caused the demand for home purchases to dramatically decrease to nearly 40% below pre-pandemic levels while house prices remain 27% above their pre-pandemic levels. These factors all contribute to a forecasted decrease in home prices through 2023.
- ***State Budget.*** The Governor's May Revision for the fiscal year 2023/24 budget of $306 billion, forecasts an estimated deficit of up to $34.5 billion, a drastic difference as compared to the windfalls in recent years. The administration proposes to resolve the shortfall through a series of spending reductions and cuts, delays or deferrals of spending authorized in earlier years, as well as through internal borrowing and fund shifts.
- ***California Public Employees Retirement System (CalPERS).*** In recent years, CalPERS has faced some challenges related to funding levels and investment returns of the system. As such, the City's unfunded accrued liability continues to grow resulting in significant increases in its annual obligation. The City established a Section 115 Trust and is exploring other prefunding options to ensure its ability to meet its annual funding requirements, reduce the risk of the plan becoming underfunded, and improve the City's financial stability by minimizing unexpected cash flow requirements in the future and maximize potential savings.
- **Other Post-Employment Benefits.** The annual required contribution to fund the City's retiree health program for both current and future retirees has been calculated to be $2.6 million (excludes implicit subsidy amount). The program has been closed to new hires since 1990. A Section 115 Trust Fund was established to enhance investment earnings and reduce future annual contribution requirements.
- **Capital Reinvestment Program.** Since 1996/1997, the City Council has been investing a portion of the annual General Fund Budget back into the community in the form of capital projects including streets and sidewalks, with a goal of 10%. Amounts allocated in the FY 2023/24 and 2024/25 Operating Budgets from various funds to this critical area total of $13.8 million and $11.8 million, respectively.

Conclusion

The Fiscal Years 2023/24 and 2024/25 Budget as proposed is fiscally balanced and continues to support the City's core services, maintenance, facilities and infrastructure in line with the priorities of the City Council. I am confident that the commitment from staff and the involvement of our residents will continue to make Fontana an ideal place to live, work and play. I am proud to be City Manager of such an innovative and excellent organization.

The budget is comprised of three separate volumes: Operating Budget Summary which provides a high-level overview of activities and programs; Operating Budget Detail which provides detail information at the object code level; and Seven-Year Capital Improvement Program (CIP) which presents the City's comprehensive capital spending plan.

I am pleased to report that the City of Fontana has received distinguished budget awards from the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO) for its Fiscal Years 2021-2023 Two-Year Operating Budget for the twenty-ninth consecutive year. These awards are presented to cities whose budget documents meet program criteria as a policy document, operations guide, financial plan and communications device.

I would like to take this opportunity to thank the Mayor and City Council for their outstanding leadership and clear direction in building this budget document, as well as the staff members and community partners who have taken the time to participate in this very important process.

Respectfully submitted,

Matthew C. Ballantyne

City Manager

BUDGET AWARDS

Government Finance Officers Association (GFOA)

The Government Finance Officers Association (GFOA) awarded a Distinguished Budget Presentation Award to the City of Fontana for its annual budget for the fiscal year beginning July 1, 2021.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communication device.

The award is valid for a period of one year.
The City of Fontana believes that the current budget continues to meet program requirements and will be submitted to GFOA to determine its eligibility for another award.



California Society of Municipal Finance Officers (CSMFO) Award



California Society of
Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Years 2021-2022 & 2022-2023

Presented to the

City of Fontana

For meeting the criteria established to achieve the CSMFO Excellence Award in Budgeting.

February 28, 2022

Marcus Pimentel
CSMFO President

Michael Manno, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

City Council Priorities

Maintaining the City's 15% Fund Balance Reserve is critical to the ongoing financial stability of the City of Fontana. The following prioritized list will be used to evaluate all future funding alternatives generated from new revenue and savings achieved:

1. **Economic Development Strategy.** Focus on continuing the City Council's Economic Development Strategy.
2. **Public Safety.** Maintain 40% proactive patrol time and absorb as many previously grant-funded sworn and non-sworn positions into the General Fund when the grant ends as recurring revenues will allow.
3. **Neglected Infrastructure.** Apply a minimum of 10% of annual General Fund adopted recurring appropriations to discretionary infrastructure projects as defined in the Seven-Year Capital Improvement Program. These funds are to be used whenever possible to leverage outside funding alternatives.
4. **Community Based Recreational and Cultural Services.** Expand and enhance recreational and cultural services which are key factors to the ongoing health, welfare and quality of life within the community.
5. **Public Services and Public Works Projects.** Maintain sufficient funding to adequately maintain parks, streets, open space, storm drains and buildings.
6. **Long-Term Financial Stability.** Live within our means and maintain adequate reserves for emergencies.
7. **Investment in Newly Annexed Areas.** Invest tax dollars generated from newly annexed areas in those same areas.
8. **Legislative Advocacy.** Return and reinvest as many tax dollars paid by the City's residents at the State and Federal levels back into this Community as possible.
9. **Investment in Productivity Enhancing Equipment.** Strive to achieve and excel in efficiency enhancements.

City Council Goals and Objectives

The City Council goals and objectives provide the framework in which the Operating Budget for Fiscal Years 2023/24 and 2024/25 were prepared:

GOAL #1 TO PROMOTE PUBLIC SAFETY

- Increase operational efficiency, visibility, and availability
- Emphasize community-oriented policing, community involvement, and youth programs
- Utilize other City programs to help reduce crime
- Combat gang and drug activity
- Maximize fire and emergency medical service resources
- Minimize community impact from disaster events with emergency disaster preparedness and community awareness
- Implement traffic safety programs

GOAL #2 TO MAINTAIN A TEAM CULTURE OR TO CREATE A DYNAMIC TEAM

- Work with all City Departments to provide stability and consistent policy direction
- Communicate goals and objectives to all sectors of the community
- Support the decisions of the majority once made
- Ensure commissions work within clear guidelines to achieve Council goals

GOAL #3 TO PROMOTE DYNAMIC COMMUNICATIONS

- Seek community input
- Inform the public about issues, programs, and accomplishments
- Develop future leaders
- Utilize technology to promote communication and linkages in the community
- Promote healthy lifestyle opportunities to Fontana residents of all ages
- Deliver information on development projects

City Council Goals and Objectives - continued

GOAL #4 TO OPERATE IN A PROFESSIONAL/SERVICE ORIENTED MANNER

- Become more service oriented
- Improve services through the effective use of technology
- Ensure that the public debate is based on accurate information
- Emphasize staff training and development
- Correct problems immediately

GOAL #5 TO PRACTICE SOUND FISCAL MANAGEMENT

- Produce timely and accurate financial information
- Emphasize capital formation
- Live within our means while investing in the future
- Fully fund liabilities and reserves
- Develop long-term funding and debt management plans
- Produce transparent information in a timely manner
- Pursue grant opportunities

GOAL #6 TO PROMOTE ECONOMIC DEVELOPMENT

- Concentrate on job creation
- Pursue business retention, expansion, and attraction
- Establish a quick, consistent development process
- Be business friendly at all levels of operations
- Strive to constantly improve the City's competitiveness

GOAL #7 TO INVEST IN THE CITY'S INFRASTRUCTURE (STREETS, SEWERS, PARKS, ETC.)

- Maintain and improve the City's existing infrastructure
- Provide for the development of new infrastructure
- Improve the aesthetics of the community
- Focus on relief of traffic congestion
- Create and promote community through people, parks, and programs

City Council Goals and Objectives - continued

GOAL #8 TO CONCENTRATE ON INTER-GOVERNMENTAL RELATIONS

- Work cooperatively with neighboring jurisdictions
- Establish partnerships and positive relationships with other public agencies providing services to residents
- Pursue financial participation from county, state, and federal governments
- Advocate Fontana's position in regional, state, and federal organizations

GOAL #9 TO PROMOTE HOUSING

- Promote affordable housing by construction of high-quality multi-family housing which also serves to address the affordability needs of this community
- Promote affordable housing by acquisition, substantial rehabilitation, and professional management of selected multi-family properties as a vehicle to reduce crime and code enforcement activity and to address the affordability needs of this community
- Promote diverse housing projects to serve all

GOAL #10 TO ENHANCE THE LOCAL ENVIRONMENT

- Encourage conservation, waste reduction, recycling, and efficiency in City operations and in the community
- Commit to purchasing specific products and goods that are climate friendly
- Create communities and neighborhoods that are attractive, safe, and convenient for walkers and bicyclists
- Implement sustainable landscaping and the use of recycled water
- Adopt policies that promote compact and efficient development in new and existing communities
- Promote an environment that encourages healthy eating, regular physical activity, and responsible individual choices
- Promote programs that encourage reducing Green House gas emissions
- Adopt policies that will attract new green business technologies to Fontana
- Promote programs that encourage reducing greenhouse gas emissions
- Adopt policies that will attract new green business technologies to Fontana


FONTANA
CALIFORNIA

City Information

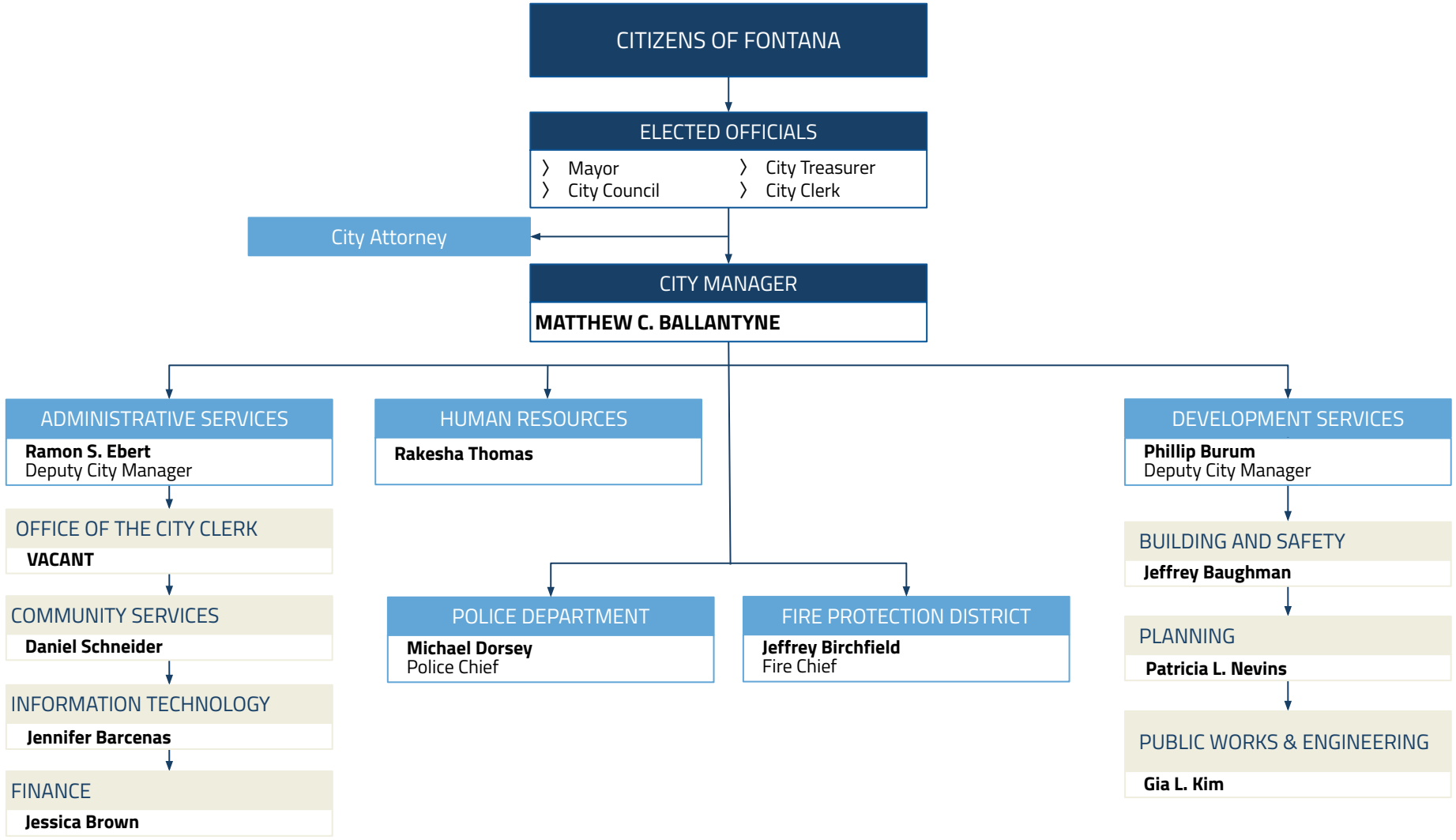
- City-Wide Organization Chart
- City Council's Mission Statement
- Elected Officials
- City Manager Profiles
- Community Profile



Organizational Chart

CITY-WIDE

Effective Budgeted	7/1/2023 651 FTE City	*Budgeted Budgeted*	397 Part-Time 145 FTE Fire



CITY COUNCIL'S "MISSION STATEMENT"



"We serve to enrich the lives of all people by embracing opportunity."

Adopted February 25, 2021

Elected Officials Profiles

Acquanetta Warren, Mayor



Acquanetta Warren was elected as mayor in December 2010 and overwhelmingly re-elected in 2014, 2018, and 2022, Acquanetta Warren is serving her fourth term as the mayor of the City of Fontana. Mayor Warren focuses her administration on bolstering economic development, creating educational opportunities, improving public safety, and advocating for a healthier community.

During her eight years as a councilwoman and now fourth term as mayor, Warren has spearheaded significant economic growth and infrastructure improvement initiatives, including four reconstructed freeway interchanges resulting in reduced traffic congestion, safer streets, and ease of facilitating the movement of goods throughout San Bernardino County. Ms. Warren has played a critical role in positioning Fontana as a supply chain hub that provides critical goods and services to businesses in the United States and throughout the world.

To continue this economic growth, Mayor Warren began the "Mayor's Manufacturing Council," which saw more than 500 women attend the first annual Inland Empire Women in Manufacturing event.

From the day Mayor Warren was inaugurated, she has emphasized that Fontana is "Open for Business" and works directly with the Fontana Chamber of Commerce to support the needs of the business community. This effort was rewarded in 2017 with the City being ranked fourth in California in the five-year annual growth of retail sales. To showcase businesses that call Fontana home, Mayor Warren started a television show titled Open for Business. The segment features local businesses and the services they provide.

Ensuring that every child in Fontana receives the highest level of education and career readiness, Ms. Warren declared a State of Emergency on education in 2019. Since then, she formed the Mayor's Education Coalition – a network of schools, businesses, and local leaders – committed to preparing students for current and future job and career opportunities after graduation.

Mayor Warren strives to improve public safety. In 2013, Fontana was named one of the top 20 safest communities in the country. Continuing to keep the community safe, the Mayor holds open conversations connecting the community with the police officers that serve to protect them.

Realizing that a strong economy requires a healthy community, Mayor Warren founded the award-winning and model program across the nation, Healthy Fontana. The program promotes an active community lifestyle and teaches smart nutrition choices. Stemming from Healthy Fontana is the Fontana Walks! program. What began as a challenge to the community to cumulatively walk 2 billion steps in 2017 has turned into monthly walks with nearly 9 billion steps taken to date.

Through Mayor Warren's efforts, the United States Conference of Mayors (USCM) named the City of Fontana the number one mid-sized city in the nation for eliminating childhood obesity in 2016.

Ms. Warren has received numerous recognitions and several awards for her efforts on health education, including the Helen Putnam Award of Excellence in 2019 and 2008, the Health Champion Award for Southern California Elected Officials from the California Center for Public Health in 2017, and the California Health & Public Advocacy Health Champion Award in 2015.

As a nationally recognized leader, Mayor Warren serves as:

- Chairwoman of the Manufacturing and Career and Technical Education Task Force, Vice Chairwoman of the Youth Involvement Task Force, and member of the Advisory Board with the U.S. Conference of Mayors
- Member of the League of California Cities Public Safety Task Force
- Member of the Intergovernmental Policy Advisory Committee (IGPAC) to focus on trade issues. The four-year term, which started in April 2018, allows her to provide policy advice to the Office of the U.S. Trade Representative on trade matters between state and local governments in the United States
- Member of California State Treasurer Fiona Ma's Housing, Economic Development, Jobs, and Opportunity Zone Ad Hoc Committee
- Member of the Board of Directors for The California Association Local Agency Formation Commissions
- Member of the Southern California Association of Governments (SCAG) Community, Economic, and Human Development Committee and appointed by the president to serve on the Emerging Technologies Committee
- Member of the San Bernardino Countywide Oversight Board

Elected Officials Profiles - continued

- Member of the Board of Directors, General Policy Committee, and Transit Committee of the San Bernardino County Transportation Authority
- Member of the San Bernardino County Racial Equity Committee, San Bernardino Council of Government
- Vice Chairwoman of the Local Agency Formation Commission (LAFCO) for San Bernardino County
- Serves on the Board of Directors, Executive Committee, and is the Co-Chair of the Task Force for Water Equity, Access, and Affordability for the Southern California Water Coalition
- Chair for the Southern California Water Coalition's Board of Trustees

Ms. Warren was appointed to the Fontana City Council on December 17, 2002, and was re-elected in 2004 and 2008. Before her appointment, Ms. Warren served as Co-Chairperson of the City of Fontana General Plan Advisory Committee and Chairperson of the Citizen Village of Heritage Development Landscape Committee.

Mayor Warren's past service includes various council subcommittees and boards and commissions, such as Water/Recycled Water Projects and Development Processing for New Communities, the State Park Commission, Casa Colina Rehabilitation Hospital Board of Directors, and the Upland YMCA Board of Directors.

Mayor Warren earned a Bachelor of Arts degree in Political Science/Urban Studies from Occidental College and an Honorary Doctorate Degree in Theology from Next Dimension Bible College. Ms. Warren is a member of the Water of Life Community Church and has three children and three grandchildren.

Peter Garcia, Mayor Pro Tem



Peter Garcia was elected to the Fontana City Council in 2020 and also serves as the current Chairman of the City of Fontana Successor Agency. Prior to joining the City Council, he served a four-year term on the Fontana Unified School District Board of Education after being elected in 2016. He was elected by his peers as the President of the Board of Education in 2018. From 2008 to 2016, Mr. Garcia was an appointed member of the City of Fontana Planning Commission where he held various leadership positions, including that of the Chairperson.

He is a strong proponent of youth sports and has served as a volunteer baseball coach/manager for Fontana Community Little League, and Fontana Pony Baseball.

Mr. Garcia holds a Bachelor of Science degree in Biology from Loyola Marymount University, Los Angeles, and is a scientist with the California Environmental Protection Agency. He is the Southern California Regional Executive Manager for the Department of Toxic Substances Control, Site Mitigation Program. Mr. Garcia is responsible for protecting human health and the environment from hazardous substance contaminated properties throughout California. Prior to his current position, Mr. Garcia was an Associate Principal Scientist for a community planning/design, and environmental consulting firm.

Mr. Garcia is a southern California native, is married, and has five wonderful children.

Phillip Cothran, Council Member



Phillip Cothran was elected in 2018 as a City Council Member in the City of Fontana. Mr. Cothran was born and raised in the City of Fontana. He started volunteering in Fontana at the age of 14 when he was accepted into the Fontana Police Explorers Post 531. After spending six years and rising to the rank of captain, Mr. Cothran was awarded the Fontana Community Youth Hero award for his work with the Fontana Police Explorer program.

Council member Cothran went on to achieve his Bachelors Degree in Business Administration from California Baptist University. While in school, he worked for his local family business, gaining more knowledge of the community while investing in an organization that helps the city prosper. He is a proud supporter of the Fontana Boys and Girls Club and Relay for Life.

Mr. Cothran sits as an active board member of the Miss Fontana pageant – an organization that helps local youth build confidence in their education and work life abilities. He is also a board member of The Rotary Club of Fontana, a member of the Fontana Chamber of Commerce, and a California Baptist University Robert K. Jabbs School of Business Alumni board member.

Elected Officials Profiles - continued

Mr. Cothran earned his Masters in Business Administration. He understands the importance of career readiness. Whether it's guiding a child to a path of higher education, or one of vocational training, every child deserves to be able to pick a path that is right for them and be given the opportunity for success at every corner. He plans to help build Fontana's future from within.

In 2015, he opened his own small business in Fontana. He pledges himself to be a voice for his fellow business owners and will continue to strive to make the City of Fontana the best place to do business.

Fontana is a growing community that should partner with its fellow agencies. He plans on working with the local utility agencies to keep Fontana moving forward. From working on the continued development of our local sewer and waste systems to determining ways to keep our local cost down by implementing a recycled water program throughout the city, Mr. Cothran is aiming to keep Fontana in the future.

Council member Cothran is married to his college sweetheart, and as of 2018, a proud parent two children. He wants his children to grow up with the same great memories of the City of Fontana as he has!

Organizations

- Rotary Board Member
- CBU Robert K Jabbs School of Business Alumni Board Member
- Fontana Youth Community Hero of 2007
- Water of Life CC Hospitality Service Lead

John Roberts, Council Member



John B. Roberts was elected to the Fontana City Council for a two-year term in 1992 and re-elected to a four-year term in 1994, 1998, 2002, 2006, 2010, 2014, 2018 and 2022. His current term will expire in November 2026.

Prior to joining the City Council, Mr. Roberts served on the Planning Commission from 1988 to 1992. Mr. Roberts graduated from Chaffey College Fire Academy in 1972 and is retired from the San Bernardino County Fire Department with 32 years of service.

Mr. Roberts served 19 years as a Division Chief, including 15 years as the County Fire Marshal. In his last four years of service, Mr. Roberts served as the Valley Division Chief (Fontana, Bloomington, Muscoy, Grand Terrace, Devore, San Antonio Heights) and Chief of Support Services.

Mr. Roberts has five children, Christine, Jennifer, Evan, John III, and Elsie, and seven grandchildren. Mr. Roberts represents the City of Fontana on the following Committees:

- Omnitrans Board of Directors and Past Chairman
- Member and Past-President of the Fontana Rotary Club
- City of Fontana Oversight Board, Special District Representative
- Board Member Foothill Freeway Corridor Design Authority, Joint Powers Agreement
- Fontana Fire Protection District, Member
- North Etiwanda Preserve, Board Member
- Former President of the Fontana Fire Protection District

Jesus "Jesse" Sandoval, Council Member



Jesse Sandoval, a resident of the City of Fontana since 1967, was elected to the Fontana City Council in November 2012. He was re-elected to a four-year term in 2016 and 2020.

In the years that Mr. Sandoval has lived in Fontana, he has seen the city grow from a steel-mill town into a thriving community. Jesse has a long history of community involvement. Prior to being elected, Jesse worked for the Fontana Unified School District for 20 years and is currently retired from the City of San Bernardino after 17 years of service. During his years at the City of San Bernardino, he maintained the San Bernardino Baseball Stadium and was honored with the 2002 award for "Best Field in the State of California."

While working at Fontana School District, Jesse developed a reputation of being an active parent and was involved in the School Site Council and various Parent Teacher Associations (PTA's). Mr. Sandoval helped establish a Parent-Teacher-Student Association (PTSA) at Sequoia Middle School upon learning that none had existed previously.

Elected Officials Profiles - continued

Jesse's community service activities included being a Commissioner on the City of Fontana's Park and Recreation Commission. Jesse has been a member of the League of California Cities Community Services Policy Committee since 2016 and was appointed to the League of California Cities Governance, Transparency and Labor Relations Policy Committee by the Latino Caucus president in 2021.Jesse is a sponsor of the annual Veteran's Day Essay Contest and a coach of youth athletics. Mr. Sandoval has been active with such organizations as Southwest Little League, Fontana Pop Warner Football, Junior All-American Football, and Fontana Girls Softball.

Jesse is committed to keeping Fontana moving forward in a positive way, focusing his efforts on public safety, city programs and senior services. Jesse promises in all things to (1) have an open door policy; (2) keep an open mind; and (3) lend a listening ear to all community concerns.

Mr. Sandoval served as a police volunteer for twenty-plus years and a Parks and Community Services Commissioner for two years. He currently serves on the City of Fontana's Community Foundation, Housing Authority, Fire Protection District, Industrial Development Authority, Public Financing Authority, Successor Agency and Public Facilities Financing Authority.

Jesse has been married for 35 years to his wife Mary and is proud to have raised their 3 children; Jesus Jr., Maria Teresa, and Maria Cecelia, in the City of Fontana. Mr. Sandoval has five grandkids that are his pride and joy.

Germaine Key, City Clerk

During the March 22, 2022, City Council meeting, former Parks, Community, and Human Services Commissioner, Germaine Key, accepted an appointment to the remaining term as Fontana City Clerk. The former commissioner took a sworn oath of office as City Clerk, conducted by Mayor Acquanetta Warren and members of the City Council.



City Clerk Key brings a wealth of professional work experience and education with her to this office. Having completed over forty-five years of government work experience, both with the Michigan Department of Health and Human Services, a brief stint with the private sector in Michigan, and 17 years in the position as Division Chief, with the Los Angeles Department of Children and Family Services, City Clerk Key is more than ready for her next professional venture.

City Clerk Key holds a Bachelor of Arts Degree in Journalism and Public Relations from the University of Detroit, a Master of Arts Degree in Guidance and Counseling from Eastern Michigan University, and a Master's Degree in Social Work, also from Eastern Michigan University.

"Participation in civic engagement is critical to any community. As Elected City Clerk, I hold dear the voting process and voting accessibility. I plan to use my skills and knowledge to enhance the work of this vital office," remarked Key. "I look forward to my new journey".

City Clerk Key is currently a member of the Fontana Women's Club and Fontana Historical Society. She is currently a Board Member of the Providence Master's Condo Owner's Association at which time she holds the office as President. Lastly, City Clerk Key is a member of the National Association of Social Workers, as well as a recent member of the International Institute of Municipal Clerks.

City Clerk Key has two adult daughters and four grandchildren residing in both Fontana and Ontario, California. She is a native of Detroit, Michigan.

Janet Koehler-Brooks, City Treasurer



Janet Koehler-Brooks was appointed as City Treasurer by the City Council in January 2003 to fill the position left vacant by her father, the late Dr. Charles A. Koehler. Mrs. Koehler-Brooks was elected in 2006 and was re-elected in 2010, 2014, 2018, and 2022. Her current term will expire in November 2026.

Mrs. Koehler-Brooks has resided in the City of Fontana since 1959. She attended Fontana schools and returned to the school district as a teacher and recently retired as a school counselor. She has a Master's Degree in Education from Cal State San Bernardino and a Bachelor's Degree from Pepperdine University. She was married to the late Richard Brooks and has two sons.

Elected Officials Profiles - continued

Her involvement with civic, community and professional organizations includes:

- California Municipal Treasurers Association - Member
- The Kiwanis Club of Fontana - Board Member
- Fontana Art Association - Board Member- Lifetime Member, Board Member
- Troop 502 Boy Scouts of America, Served as Committee Chairperson
- Fontana Woman's Club - Trustee
- Friends of the Library- Member
- Fontana Historical Society - Board Member
- C.E.R.T. - Community Emergency Response Team - Trained
- Charles Koehler Amvets Post 1240 - Ladies Auxiliary
- California Association of School Counselors - Member
- Fontana Days Festival - Served on the 100th Anniversary Committee
- Special Olympics - Volunteer
- Sons of Italy(Joanne Coccia Lodge Member)
- Crosspoint Community Church, Member

She is a recipient of the Kiwanis Family of the Year Award 1995, Kiwanis Sponsored Youth Award 1996-97, Kiwanis Distinguished Service Award 2006, 63rd District Women of Distinction Award 2007, and Los Angeles County Fair - Community Hero 2011.

City Manager Profile

Matthew C. Ballantyne, City Manager



In 2022, Matthew Ballantyne was selected and hired as the Fontana City Manager, bringing with him a wealth of municipal leadership experience. Prior to his appointment, he had served as the City Manager in Chino and San Marino for over 15 years.

During his time as City Manager in Chino, Ballantyne led an accomplished Executive Management Team and staff. Together, they achieved significant milestones, including the successful completion of a state-of-the-art Chino Police facility. Additionally, they tackled the city's pension liability by implementing innovative investment strategies. Ballantyne also played a pivotal role in overseeing the development of several large-scale residential projects. Notably, College Park, a community comprising 2,200 residential units, and The Preserve, an ongoing project encompassing 12,000 residential units and a thriving commercial center.

Matthew Ballantyne holds an undergraduate degree from UCLA, supplemented by master's degrees from Cal Poly-Pomona and the University of La Verne.

Outside of his professional life, Matt is married to Michelle, and together, they have raised their two sons in Chino. Dean, their eldest son, currently attends Hillsdale College in Michigan. Their younger son, Luke, is enrolled at Ontario Christian High School.

Community Profile

The City of Fontana is located about 50 miles east of Los Angeles. The City spans approximately 42.4 square miles and has a population estimated at January 1, 2023 , to be 213,851. The City was incorporated on June 25, 1952, under the laws of the State of California and enjoys all the rights and privileges applicable to a general law city.

The City is governed by a five-member City Council under the Council-Manager form of government. Policy-making and legislative authority are vested in a governing council consisting of the mayor who is elected at large, and four council members elected by district.

Council members serve four-year staggered terms, with two council members elected every two years. The mayor is elected to serve a four-year term. The governing council's responsibilities include passing ordinances, adopting the budget, appointing committees, and hiring both the City

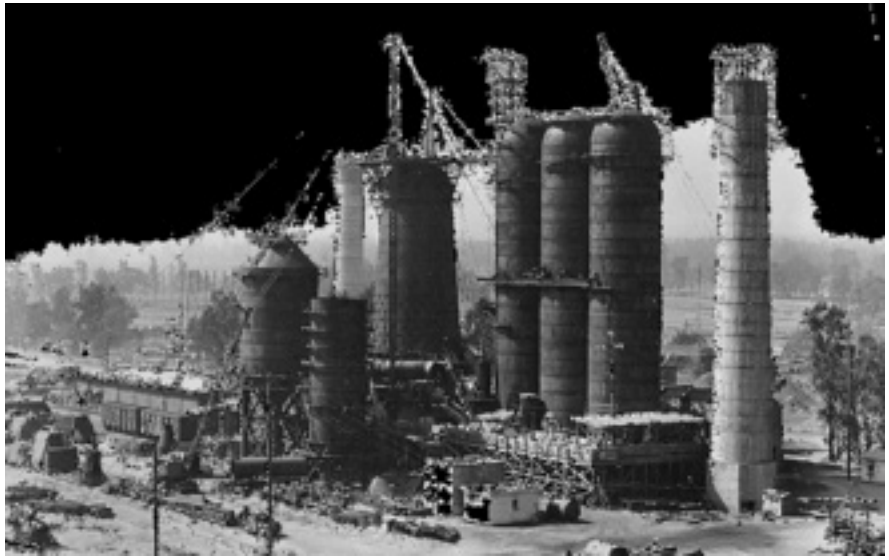
Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the governing council, overseeing the day-to-day operations of the government, and appointing the department heads.

The City of Fontana employs approximately 651 full-time employees. Services provided include police protection; contracts for fire services; the construction and maintenance of highways, streets, and other infrastructure; wastewater and sanitation services; and recreational activities and cultural events.

In addition to general government activities, the City Council also serves as the Board of Directors of the Fontana Industrial Development Authority, the Fontana Public Financing Authority, the Fontana Housing Authority, Fontana Community Foundation and the Fontana Fire Protection District.

History

The City was first developed as an organized rural community through the vision of Mr. A. B. Miller. Although self-sufficient, the farming community was abruptly reshaped to accommodate the industrial revolution in 1942 with the transformation of Mr. Miller's farm into a steel mill by Henry J. Kaiser. The area became Southern California's leading producer of steel and steel-related products. The steel industry dominated the City's economy until 1984 when the steel mill closed.



Location

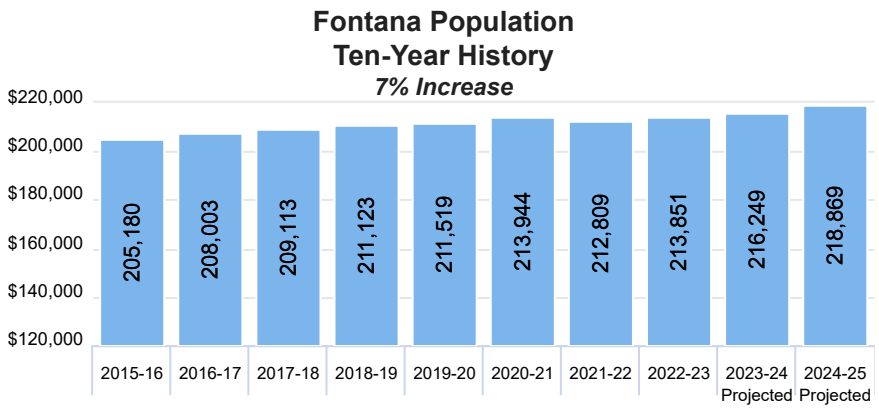
One of the many reasons Fontana has a thriving economy is due to the high traffic volumes and great exposure from Interstate 10, Interstate 15 and the 210 freeway. These factors have created a lucrative and attractive atmosphere that has and will continue to attract and support new commercial and retail development.



Population and Income

The population has increased by 7% over the last ten years to a projected 216,249 for FY 2023/24 and 218,869 for FY 2024/25.

The estimated average household income is $92,830.



Education

Fontana currently has within its boundaries five school districts: Fontana Unified, Chaffey Joint Union, Colton Joint Unified, Etiwanda Elementary and Cucamonga Elementary. Chaffey College's Fontana Campus serves the eastern portion of the community college district. Phase I of their three-phase plan expansion opened in 1996; Phase II, a 10,000 square foot facility, opened in 2007 doubling the size of the campus. Phase III added another 30,000 square foot facility including additional classrooms, two science laboratories, a library, a bookstore, a dance studio, student lounge and additional administrative offices increasing the number of continuing education students that will be served in the Fontana area. An educated workforce is an employable workforce.

Parks and Recreation

With 46 parks and community recreation centers throughout the City, Fontana prides itself on providing residents with opportunities to enjoy the outdoors.

Fontana Park, located at Summit Avenue and Lytle Creek Road, opened in October 2008, offers a wide range of amenities including Fontana's largest Community Center, a year-round Aquatic Center, fully managed Skate and BMX Park, sports pavilion, dog park, and passive play area.





Fernandez Park, located at the northwest corner of Miller and Locust Avenues, includes playground structures, a picnic shelter, a meandering sidewalk, open space for recreational play, a 27-stall parking lot, and a small precast concrete restroom facility for men and women.

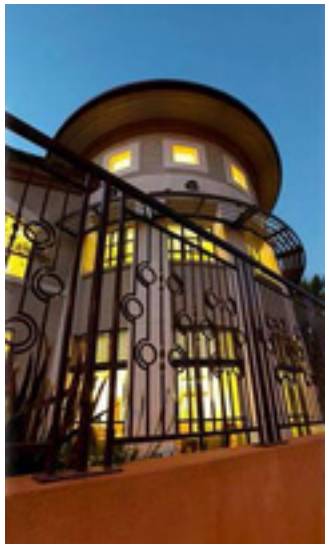
The Mary Vagle Science and Nature Center, located near Jurupa Hills Regional Park, offers an opportunity for a wide range of environmental education activities.

Coyote Canyon Park is one of Fontana's newer recreational areas. The home of adult and youth softball, the neighborhood park is located in the Coyote Canyon area.

The 43,000 square foot Senior Community Center is a welcome addition to the Downtown. Completed in May 2010, the community center is highly amenitized to include kitchen and banquet facilities, fitness center, computer lab, library, art gallery and beauty salon.

There are many rooms where Fontana's seniors can participate in classes and activities.

Many other recreational opportunities are available in and around Fontana. Sierra Lakes Golf Course is an 18-hole, championship golf course designed by Ted Robinson, internationally acclaimed golf course architect. The par 72, 6,805-yard layout is a premiere, daily fee, public golf facility offering golfers affordability in a country club setting.





Also, local mountain communities such as Big Bear, Lake Arrowhead, and Mt. Baldy offer some of the finest skiing resorts in Southern California and are easily accessible within one hour.

Arts and Culture

Recognized as one of the 100 Best Communities for Young People and as one of the best places to raise a family, Fontana is a home where artistic ideas, creative talents and cultural diversity are celebrated. Affordable opportunities to study and appreciate fine arts are available to artists and citizens alike.

The city has worked with established organizations such as the San Bernardino County Library, the Fontana Art Association, Fontana Historical Society, Center Stage Theater and the Fontana Community Players to build upon a strong cultural past and define the future of the arts in Fontana. The cultural and architectural renaissance in the downtown civic center campus has led to a thriving art district that offers quality art, literature, theater and outdoor entertainment.

With the openings of the Art Depot Gallery, Center Stage Theater, Koehler Gallery, Lewis Library, and the Miller Park Amphitheater, Fontana has taken a decisive step as a future leader in cultural arts programming.



Medical Facilities

Kaiser Permanente Medical Center is an expanding facility serving the Fontana community and beyond. The Center is one of the largest hospitals in the Inland Empire.

Residents in North Fontana have an additional urgent care facility. Conveniently located in the CHW Medical Plaza at the northeast corner of Sierra Avenue and the 210 Freeway, St. Bernardine Urgent Care Center opened in May 2009. Services available at the facility range from diagnosis to treatment, including x-ray and lab service.

Transportation and Infrastructure

The City is a major transportation hub with convenient access to Interstates 10, 15 and the 210 freeway. Rail service available from Union Pacific Railroad and MetroLink to the greater Los Angeles area runs through the center of town. Fontana is only 10 minutes away from LA/Ontario International Airport. In addition, Fontana's location allows for access to the Santa Ana Regional Interceptor (SARI) Industrial Sewer line.

Utilities

The only City utility is the sanitary sewer service. Wastewater treatment service provided by the Inland Empire Utilities Agency is included on the City bill. Customers are billed on a bi-monthly basis with approximately 90% collected with the property tax.

Local Economy

The Inland Empire has been recognized as being the fastest growing metropolitan statistical area in Southern California due to affordable housing and industrial development. The development of the Inland Empire is occurring because it is the last region of the Southern California area to have large amounts of undeveloped land along transportation corridors. Demographers predict that the region's population will rise from 3.2 million in 2000 to 5.5 million in 2022, exceeding the growth of 47 of the 50 states.

The center of San Bernardino County's growth is moving west into Fontana. Fontana has competitive advantages related to its neighbors in the Inland Empire as it is now the westernmost city with available space to accommodate both residential and industrial development. It offers new residents housing cost advantages and companies locating here can benefit from lower labor costs.

The City of Fontana was greatly affected by the great recession, most drastically by the housing crisis. After dropping to their 2004 levels, the median prices for new and existing homes in the Inland Empire continue to rise with existing homes exceeding 2007 highs. Development continues to increase with a 6.4% increase in assessed valuation in Fiscal Year 2022-23.

The City of Fontana has used the accelerated growth of the past to build healthy monetary reserves. The City intends to continue to make investments in the community that will bring value to the residents, businesses and property owners and improve the quality of life for the residents of the City of Fontana.

Although California has suffered a higher unemployment rate than the nation, in part because of stringent pandemic restrictions that shut businesses and schools, economists are optimistic that California will recover from the pandemic faster than the U.S. thanks to widespread vaccinations for COVID-19 and massive federal relief.

Top Ten Property Taxpayers	Primary Use
Duke Realty LP	Industrial
San Gabriel Valley Water Company	Miscellaneous
Vintage Park East LLC	Industrial
Target Corporation	Industrial
Sierra Lakes Commerce LLC	Industrial
Citrus Avenue LLC	Industrial
Prologis USLV NEWCA 1 LLC	Industrial
Francisco Street LP	Industrial
Intex Properties Inland Empire Corp	Industrial
DCT Jurupa Ranch LLC	Industrial

Top Ten Employers	Number of Employees
Kaiser Hospital & Medical Group	7593
Fontana Unified School District	6665
Amazon.Com Services LLC	3145
Walmmart #6060 & Drop Yard	2007
Target #T553	1788
St. Bernardine Medical Center	1775
City of Fontana (includes part-time)	992
Saia Motor Freight Line LLC	402
Estes West	364
Costco Wholesale #627	359
Source: City of Fontana Business License	

Comparison to Surrounding Cities

	Fontana	Rancho Cucamonga	Ontario	San Bernardino City	San Bernardino County	Inland Empire
Population January 1, 2023 [1]	213,851	173,545	180,717	223,230	2,182,056	4,630,362
2022 Taxable Retail Sales (in millions) [3]	$ 4,783	$ 3,473	$ 10,826	$ 4,870	$ 59,745	$ 82,306
July 1, 2022 Assessed Valuation (in billions) [4]	$ 26	$ 32	$ 33	$ 18	$ 274	$ 559
2021 Median Income [2]	$ 83,468	$ 97,046	$ 71,908	$ 55,372	$ 70,287	$ 70,757
2021 Q3 Median Value Existing Homes [2]	$ 423,100	$ 551,700	$ 438,300	$ 293,000	$ 370,700	$ 414,200
2020 Q3 Median Price New Homes [5]	$ 517,790	$ 618,074	$ 545,120	$ 393,364	$ 506,000	$ 470,600

Sources:

(1) California Department of Finance, January 1, 2023 estimate

Facts at a Glance

Date of incorporation:
June 25, 1952

Type of city:
General Law

Form of government:
Council/Manager

Number of employees:
605 full-time

Area:
42.4 square miles

Elevation:
1,232 feet

Assessed valuation:
$25.9 billion

Taxable retail sales(5):
$4.78 billion

Population(2):
213,851

Number of registered voters(3):
110,789

Average household income(4):
$92,830

Median household income(4):
$83,468

Housing(4):
Total households: 55,307
Average household size: 3.75
Percent owner occupied: 66.2%
Percent renter occupied: 33.8%

Median price single family home(4):
Existing: $423,100
New: $517,790

Ethnicity(4):
Hispanic origin of any race 68.2%
White 13.4%
Black 8.6%
Asian 6.7%
Two or more races 1.8%
Pacific Islander 0.2%
American Indian 1.1%

Libraries:
Lewis Library & Technology Center
8437 Sierra Avenue, Fontana, CA

Fire protection:
Number of stations: 7
Number of firefighters: 118

Police protection:
Number of stations: 1
Number of sub-stations: 2
Number of sworn officers: 207

School districts:
Fontana Unified
Chaffey Joint Union High School
Colton Joint Unified
Etiwanda Elementary
Cucamonga Elementary

LMD/LLMD/CFDs (City):
LMDs (landscape maint): 4
LLMDs (lighting maint): 1
CFDs - Infrastructure bonds: 18
CFDs - Service/maintenance: 77

Important websites:
www.fontanaca.gov
www.fontanabusiness.org
www.fontanahousingauthority.org
www.fontanalibrary.org

Sources:
(1) John Husing Quarterly Economic Report, October 2020
(2) Calif Department of Finance, January 1, 2023 estimate
(3) San Bernardino County Registrar of Voters
(4) US Census Bureau

Budget Guide

- The Budget Documents
- Budget Development Process
- Budget Calendar



The Budget Documents

Each year, the Management Services Department coordinates the preparation of four key budget documents:

1. Operating Budget - Summary
2. Operating Budget - Detail
3. Seven-Year Capital Improvement Program
4. City-Wide Cost Allocation Plan

The information contained in these documents is the end product of a thorough financial review performed through the combined efforts of City staff. Subsequent pages include a description of the budget documents and a summary of their intended use:

If You Are Looking For:	Document to Look Under:
Budget Overview and Policies	**Operating Budget**
Budget Trends and Graphs	
Revenue Detail/Departmental Expenditure Summaries	
Department Goals and Objectives	
Contractual Services/Capital Outlay Detail	
Personnel Information by Division	
Organizational Charts	
Performance Measures	

If You Are Looking For:	Document to Look Under:
Five-Year Line Item Expenditure Detail	**Operating Budget Details**
Line Item Justification for all Funds	
Fund Summary	
General Fund Departmental Summary	
Division Summary by Fund	
Program Detail by Fund	
Project Summary by Fund	

If You Are Looking For:	Document to Look Under:
Status of Prior-Year Capital Projects	**Capital Improvement Program**
Seven-Year Capital Projects	
Current Year Capital Projects	
Future Capital Projects and Anticipated Funding	
Capital Project Impacts on Fund Balances	

The Budget Documents - continued

If You Are Looking For:	Document to Look Under:
Total Cost by Function	**Cost Allocation Plan**
City Staff Billing Rates	
Overhead Rates	

OPERATING BUDGET - SUMMARY

This document provides information summarized at the division level. Divisional budgets consolidate program activities into similar service categories within a fund with the intent of reducing the cumbersome nature of a program based budget document. Every effort has been made to present the budget document in a "User Friendly" format. Increased emphasis has been placed on text, trends and written explanations. The summary document is divided into the following sections:

- Introduction
- City Information
- Budget Guide
- Budget Summary
- Fund Balance
- Revenues
- Expenditures
- Transfers
- CIP Overview
- Departmental Summaries
- Fire Protection District
- Housing Authority
- Community Foundation
- Appendices

Introduction

Includes the City Manager's Transmittal Letter, budget awards, the City Council's top priorities, goals and objectives and the budget guidelines by which these budget documents were developed.

City Information

Provides information relative to Fontana including the City-wide organization chart, City Council's Vision Statement, profiles of the elected officials and the City Manager, and community profile.

Budget Guide

Contains an explanation of the organization of the budget documents, the budget development process and the budget calendar.

Budget Summary

Provides an overview of the operating budget for all entities, an overview of the General Fund budget, discusses budget assumptions and financial issues the City faces in the future, and provides a five-year financial forecast for the General Fund.

The Budget Documents - continued

Fund Balance

Provides a five-year summary of the General Fund's Fund Balance, a summary of beginning and projected year-end fund balances for each fund including all entities, and a summary of changes in fund balance of greater than 10%.

Revenues

Provides a chart and summary of General Fund revenues by category as well as an explanation of each category. It also includes charts identifying revenue for all entities by entity and by category, and revenue summaries and details for all funds.

Expenditures

Provides a chart and summary of General Fund expenditures by department and by category, as well as an explanation of each category. It also includes charts identifying expenditures for all entities by entity and by category, an expenditure summary for all entities, and expenditure summaries for all funds.

Transfers

Provides the schedule of operating transfers between funds for all entities.

CIP Overview

Provides an overview of the Capital Improvement Program (CIP) including proposed new year funding by category and funding source, as well as a summary of all projects included in the program.

Departmental Summaries

Contain budget information by department including an organization chart, overview, goals and performance measures and accomplishments. It also provides a departmental summary of expenditures and division summaries by fund.

Fire Protection District

Provides summary budget information for the Fontana Fire Protection District.

Housing Authority

Provides summary budget information for the Fontana Housing Authority.

Community Foundation

Provides summary budget information for the Fontana Community Foundation.

Appendices

Includes the following:

- Financial Structure
- Financial Policies
- Constitutional Spending Limit
- Long-Term Debt

The Budget Documents - continued

- Employee Compensation and Benefits
- Ten-Year History of Authorized Positions by Department
- Guide to Funds
- Legislative Summary
- Acronyms
- Glossar

OPERATING BUDGET - DETAIL

The Operating Budget Detail provides a separate line item, object code detail for the operating budget. The Operating Budget Detail is the City's "Book of Numbers." Expenditures within each divisional category are detailed with descriptions. Budgets are broken down to the program level and are listed in account number order. Historical information is prepared at a detailed object code level for comparison purposes. Cost data within this document is presented by fund, by department and by division if there are multiple divisions.

SEVEN-YEAR CAPITAL IMPROVEMENT PROGRAM

The Seven-Year Capital Improvement Program (CIP) Budget is a separate document that is annually brought to the City Council for consideration. This document matches funding sources with capital expenditures over a seven-year schedule. The relationship between the CIP and the operating budget is described in detail on subsequent pages of this document.

Within the CIP document, projects have been separated into the following project priorities:

Priority 1: The project is essential and should be started within the year.

Priority 2: The project is necessary and should be started within 1 to 3 years.

Priority 3: The project is desirable and should be started within 3 to 5 years.

Priority 4: The project is deferrable due to lack of funding or other reasons and is scheduled to start within 5 to 10 years.

All **Priority 1 projects** have a **"Project Description Form"** included in the CIP by category. These forms include detail information on the description, purpose, status and breakdown of these projects.

Each project in the CIP has been assigned a unique identification number that will remain with the project throughout its life. The project identification number allows the City Council to track and monitor project status over multi-year periods and a cross- reference index has been included in the appendix of the CIP document to simplify identification of the status of projects included in prior CIP documents. Prior to City Council's consideration of the CIP, the document has been provided to both the Planning Commission and Parks and Recreation Commission for comments.

CITY-WIDE COST ALLOCATION PLAN

The City-Wide Cost Allocation Plan (CAP) is prepared approximately 90 days following the issuance of the City's Comprehensive Annual Financial Report (CAFR). A Cost Allocation Plan is a widely recognized and well-used method of distributing administrative overhead "support" costs to the benefiting programs within the City. The City Council adopted its first CAP on March 17, 1992. That plan established the method of allocating indirect or support costs. The CAP is updated each year based upon the actual financial and statistical data for the prior year and conforms to the Federal Government's Office of Management and Budget Circular A-87.

Budget Development Process

In preparing the two-year budget, several key meetings were held and documents produced that significantly affected its development. The following is a description of each of these along with a calendar of key dates in the preparation process.

BUDGET "KICK OFF"

The Management Services department is responsible for preparing the budget documents. The process begins in January with the budget "kick-off" meeting and opening of the on-line budget system to departments.

MID-YEAR BUDGET REVIEW

On February 23, 2023, the City Council was provided with a detailed update and review of the City's financial condition at the mid-point of 2022-23 along with year-end fund balance projections. Additionally, the City Council adopted budget development guidelines for use in preparing the 2023/24 budget. Those guidelines are included in the Introduction section.

BUDGET PROJECTIONS AND REQUESTS

Departments enter revenue projections and expenditure requests, with the exception of personnel, directly into the budget system in the "Requested Base" column. The Management Services Department calculates and provides to each department personnel costs and General Fund operating target numbers. Departments identify which Budget Units should be charged for the personnel costs by position number. Departments are required to enter operating expenditures equal to or less than their target numbers. Requests for new funding are entered into the budget system in the "Requested New" column with specific documentation provided to Management Services.

Before requests are submitted to the City Manager, the Management Services Department reviews and analyzes all supporting documentation. The City Manager and Management Services staff then holds meetings with each department and/or organization to discuss the budget requests and obtain additional information if necessary. Following these meetings, line item requests are adjusted in accordance with the City Manager's funding decisions. The Proposed Budget is then presented to the City Council for consideration and approval. Changes made by the City Council during the budget deliberation process will be incorporated into the adopted budget.

BUDGET POLICIES

Budgetary control is set at the department level by fund to ensure compliance with the budget as approved by the City Council. The City's budget policy requires the following:

- All appropriations lapse at fiscal year end. Outstanding encumbrance balances at fiscal year end require re-approval by the City Council, typically as part of the First Quarter Budget Review.
- City Council approval for all new appropriations and increases to estimated revenues.
- City Council approval for budgetary changes between funds.
- City Manager approval for project changes within the same fund.
- Departments may transfer budget between divisions in the same department and fund.
- Budget Reviews to be prepared on a quarterly basis and submitted to City Council for approval.

CIP REVIEW BY PLANNING AND PARKS & COMMUNITY SERVICES COMMISSIONS

The Planning Commission reviewed the proposed CIP on May 18, 2023, for consistency with the General Plan.

The Parks, Community and Human Services Commission reviewed the Open Space and Recreation elements of the proposed CIP on May 27, 2023.

Budget Calendar

Key Budget Dates – FY 2022-23

September 1, 2022	>	**CIP module open** – departments begin project updates
October 25, 2022	>	City Council Meeting – **First Quarter Budget Review** to report on the results of the prior year; comment on significant economic trends; recommend budget changes to address known budget deficiencies which will materially impact fund balance; and recommend the reappropriation of prior year project budgets that were not completed as of June 30
January 9, 2023	>	**Budget / CIP Kick-off Meeting** – on-line budget system open to departments
February 23, 2023	>	Departmental requests due for new or additional funding
February 28, 2023	>	Personnel costs and internal service charges available to departments
	>	**Revenue projections due for all funds** – entered into budget system
	>	Departmental target budgets available to departments
	>	Major goals, performance measures and accomplishments due from departments
February 28, 2023	>	City Council Meeting – **Mid-Year Budget Status Review** to provide an overview of all funds; comment on significant economic trends; provide update of current projects; report on departmental activities for the prior year; recommend budget changes to address known budget deficiencies which will materially impact fund balance; and propose budget development guidelines for the next year
March 14-16, 2023	>	Pre-meetings between budget staff and departments on new/additional funding requests
	>	Meetings with City Manager and departments on new/additional funding requests
	>	Final updates to CIP document by departments
	>	City Manager finalizes preliminary budget recommendations
March 30, 2023	>	Close on-line budget system to changes by departments
April 21, 2023	>	City Council Meeting – **Goal Setting Meeting** to develop and/or update Mission Statement, Values, Goals, and Priorities
April 25, 2023	>	**Parks, Community and Human Services Commission Meeting** – to review the Open Space and Recreation elements of the proposed CIP
May 16, 2023	>	**Planning Commission Meeting** – to review the proposed CIP for consistency with General Plan
May 23, 2023	>	City Council Meeting – **Third Quarter Budget Review** to provide an overview of all funds and recommend budget changes to address known budget deficiencies which will materially impact fund balance
June 13, 2023	>	City Council Meeting – Budget/CIP Presentation to City Council for adoption
July 25, 2023	>	City Council Meeting – **Fourth Quarter Budget Review** to provide an overview of all funds and recommend budget changes to address known budget deficiencies which materially impact fund balance
60 days after adoption	>	Publish adopted Budget and Capital Improvement Program documents

Budget Calendar - continued

Key Budget Dates – FY 2023-24

September 5, 2023	>	**CIP module open** – departments begin project updates
October 24, 2023	>	City Council Meeting – **First Quarter Budget Review** to report on the results of the prior year; comment on significant economic trends; recommend budget changes to address known budget deficiencies which will materially impact fund balance; and recommend the reappropriation of prior year project budgets that were not completed as of June 30
January 8, 2024	>	**Budget / CIP Kick-off Meeting** – on-line budget system open to departments
February 5, 2024	>	City Council Meeting – **Goal Setting Meeting** to develop and/or update Mission Statement, Values, Goals, and Priorities
February 26, 2024	>	Personnel costs and internal service charges available to departments
	>	**Revenue projections due for all funds** – entered into budget system
	>	Departmental target budgets available to departments
	>	Major goals, performance measures and accomplishments due from departments
February 27, 2024	>	City Council Meeting – **Mid-Year Budget Status Review** to provide an overview of all funds; comment on significant economic trends; provide update of current projects; report on departmental activities for the prior year; recommend budget changes to address known budget deficiencies which will materially impact fund balance
February 28, 2024	>	Departmental requests due for new or additional funding
April 1, 2024	>	Close on-line budget system to changes by departments
April 2024	>	Pre-meetings between budget staff and departments on new/additional funding requests
	>	Meetings with City Manager and departments on new/additional funding requests
	>	Final updates to CIP document by departments
	>	City Manager finalizes preliminary budget recommendations
April 23, 2024	>	**Parks, Community and Human Services Commission Meeting** – to review the Open Space and Recreation elements of the proposed CIP
May 14, 2024	>	**Planning Commission Meeting** – to review the proposed CIP for consistency with General Plan
May 28, 2024	>	City Council Meeting – **Third Quarter Budget Review** to provide an overview of all funds recommend budget changes to address known budget deficiencies which materially impact balance
July 23, 2024	>	City Council Meeting – **Fourth Quarter Budget Review** to provide an overview of all funds and recommend budget changes to address known budget deficiencies which will materially impact fund balance

Budget Calendar - continued

Key Budget Dates – FY 2024/25

September 2, 2024	>	**CIP module open** – departments begin project updates
October 22, 2024	>	City Council Meeting – **First Quarter Budget Review** to report on the results of the prior year; comment on significant economic trends; recommend budget changes to address known budget deficiencies which will materially impact fund balance; and recommend the reappropriation of prior year project budgets that were not completed as of June 30
January 6, 2025	>	**Budget / CIP Kick-off Meeting** – on-line budget system open to departments
February 1, 2025	>	City Council Meeting – **Goal Setting Meeting** to develop and/or update Mission Statement, Values, Goals, and Priorities
February 2025	>	Personnel costs and internal service charges available to departments
	>	**Revenue projections due for all funds** – entered into budget system
	>	Departmental target budgets available to departments
	>	Major goals, performance measures and accomplishments due from departments
February 25, 2025	>	City Council Meeting – **Mid-Year Budget Status Review** to provide an overview of all funds; comment on significant economic trends; provide update of current projects; report on departmental activities for the prior year; recommend budget changes to address known budget deficiencies which will materially impact fund balance
February 27, 2025	>	Departmental requests due for new or additional funding
April 1, 2025	>	Close on-line budget system to changes by departments
April 2025	>	Pre-meetings between budget staff and departments on new/additional funding requests
	>	Meetings with City Manager and departments on new/additional funding requests
	>	Final updates to CIP document by departments
	>	City Manager finalizes preliminary budget recommendations
April 22, 2025	>	**Parks, Community and Human Services Commission Meeting** – to review the Open Space and Recreation elements of the proposed CIP
May 13, 2025	>	**Planning Commission Meeting** – to review the proposed CIP for consistency with General Plan
May 28, 2025	>	City Council Meeting – **Third Quarter Budget Review** to provide an overview of all funds and recommend budget changes to address known budget deficiencies which materially impact fund balance
June 10, 2025	>	City Council Meeting – Budget/CIP Presentation to City Council for adoption
July 22, 2025	>	City Council Meeting – **Fourth Quarter Budget Review** to provide an overview of all funds and recommend budget changes to address known budget deficiencies which will materially impact fund balance
60 days after adoption	>	Publish adopted Budget and Capital Improvement Program documents

Budget Summary

- Overview of the Operating Budget
- Overview of the General Fund Budget
- Budget Assumptions
- Financial Challenges Ahead
- Five-Year Financial Forecast – General Fund



Overview of the Operating Budget

The City's Operating Budget is a flexible spending plan that is the legal authority for departments to commit financial resources to provide services within the City of Fontana.

Fiscal Year 2023-24:

Fiscal Year 2023-24	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	$ 145,872,000	$ (132,674,430)	$ 12,194,470	$ (28,949,870)	$ (3,557,830)
Other General Fund	14,314,010	(27,545,670)	18,020,990	-	4,789,330
Other City Funds	147,872,090	(118,999,830)	12,499,380	(13,764,970)	27,606,670
Fire Protection District	63,144,420	(72,297,870)	7,224,150	(7,224,150)	(9,153,450)
Housing Authority	3,070,050	(1,858,520)	-	-	1,211,530
Community Foundation	-	(13,620)	-	-	(13,620)
Totals	**$ 374,272,570**	**$ (353,389,940)**	**$ 49,938,990**	**$ (49,938,990)**	**$ 20,882,630**

Fiscal Year 2024-25:

Fiscal Year 2024-25	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	$ 149,082,850	$ (131,676,400)	$ 12,422,520	$ (28,333,200)	$ 1,495,770
Other General Fund	14,458,350	(27,982,240)	18,362,420	-	4,838,530
Other City Funds	151,432,730	(118,309,240)	11,414,970	(13,866,710)	30,671,750
Fire Protection District	65,459,780	(68,774,770)	224,150	(224,150)	(3,314,990)
Housing Authority	3,070,050	(1,824,840)	-	-	1,245,210
Community Foundation	-	(6,620)	-	-	(6,620)
Totals	**$ 383,503,760**	**$ (348,574,110)**	**$ 42,424,060**	**$ (42,424,060)**	**$ 34,929,650**

Revenue History by Category

	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23	Projected FY 2023-24	Change %	Projected FY 2024-25	Change %
Sales Tax	$ 51,408,188	$ 56,723,473	$ 55,656,480	$ 57,415,950	3.2%	$ 58,638,140	2.1%
Property Tax	95,089,462	102,814,818	103,235,791	121,512,320	17.7%	126,277,600	3.9%
Interest And Rentals	4,408,108	(11,959,491)	7,464,260	4,448,080	(40.4%)	4,300,180	(3.3%)
Franchise Fees	8,670,092	9,749,087	9,150,270	10,400,430	13.7%	10,887,950	4.7%
Business Related	7,966,066	9,031,987	8,066,230	9,805,210	21.6%	10,066,170	2.7%
Development Related	30,341,930	37,936,326	37,344,720	30,547,710	(18.2%)	30,779,670	0.8%
Recreation	1,057,846	3,358,685	4,010,490	4,095,520	2.1%	4,176,200	2.0%
Reimbursables & Other Revenues	115,161,064	74,612,548	136,721,746	109,176,650	(20.1%)	111,438,770	2.1%
From Other Agencies	58,928,500	5,562,800	13,962,445	18,463,110	32.2%	18,531,490	0.4%
Debt Proceeds	6,269,876	71,026,938	-	-	0.00%	-	0.00%
Internal Services Charges	6,833,234	8,216,785	8,435,020	8,207,590	(2.7%)	8,207,590	0.00%
Motor Vehicle Lieu	156,222	247,160	1,000,000	200,000	(80.0%)	200,000	0.00%
Total Revenues	**$ 386,290,588**	**$ 367,321,116**	**$ 385,047,452**	**$ 374,272,570**	**(2.8%)**	**$ 383,503,760**	**2.5%**
Operating Transfers In	59,841,699	65,286,717	46,467,769	49,938,990	7.5%	42,424,060	(15.0%)
	$ 446,132,287	**$ 432,607,833**	**$ 431,515,221**	**$ 424,211,560**	**(1.7%)**	**$ 425,927,820**	**0.4%**

Revenue History by Entity

	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23	Projected FY 2023-24	Change %	Projected FY 2024-25	Change %
City of Fontana	$ 333,407,159	$ 291,561,066	$ 325,666,923	$ 308,058,100	(5.4%)	$ 314,973,930	2.2%
Fontana Fire Protection District	48,173,357	74,377,041	53,523,300	63,144,420	18.0%	65,459,780	3.7%
Fontana Housing Authority	4,709,932	993,050	5,856,029	3,070,050	(47.6%)	3,070,050	0.00%
Fontana Community Foundation	140	389,959	1,200	-	(100.0%)	-	0.00%
Total Revenues	**$ 386,290,588**	**$ 367,321,116**	**$ 385,047,452**	**$ 374,272,570**	**(2.8%)**	**$ 383,503,760**	**2.5%**

Expenditure History by Category

	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23	Projected FY 2023-24	Change %	Projected FY 2024-25	Change %
Personnel Services	$ 99,120,389	$ 104,699,850	$ 135,665,571	$ 132,340,890	(2.5%)	$ 132,981,950	0.5%
Operating Costs	33,982,030	31,585,437	41,051,308	41,277,230	0.6%	41,355,040	0.2%
Contractual Services	78,989,275	89,088,696	148,529,407	115,693,630	(22.1%)	117,783,330	1.8%
Internal Services Charges	10,655,692	12,417,317	12,847,183	14,707,590	14.5%	14,707,630	0.0%
Capital Expenditure	52,679,484	50,539,863	210,079,146	26,412,880	(87.4%)	18,673,740	(29.3%)
Debt Service	3,248,435	8,551,594	5,842,470	3,994,030	(31.6%)	3,990,350	(0.1%)
Contributions To	5,366,050	5,162,500	13,562,145	18,213,110	34.3%	18,331,490	0.6%
Other Financing Uses	41,353,854	63,533,666	637,540	750,580	17.7%	750,580	0.00%
Total Expenditures	**$ 325,395,209**	**$ 365,578,923**	**$ 568,214,770**	**$ 353,389,940**	**(37.8%)**	**$ 348,574,110**	**(1.4%)**
Operating Transfers Out	59,841,699	69,417,243	46,467,770	49,938,990	7.5%	42,424,060	(15.0%)
	$ 385,236,908	**$ 434,996,166**	**$ 614,682,540**	**$ 403,328,930**	**(34.4%)**	**$ 390,998,170**	**(3.1%)**

Expenditure History by Entity

	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23	Projected FY 2023-24	Change %	Projected FY 2024-25	Change %
City of Fontana	$ 284,066,798	$ 314,404,949	$ 470,160,196	$ 279,219,930	(40.6%)	$ 277,967,880	(0.4%)
Fontana Fire Protection District	40,487,228	48,304,551	85,057,816	72,297,870	(15.0%)	68,774,770	(4.9%)
Fontana Housing Authority	841,183	2,826,555	12,986,258	1,858,520	(85.7%)	1,824,840	(1.8%)
Fontana Community Foundation	-	42,868	10,500	13,620	29.7%	6,620	(51.4%)
Total Expenditures	**$ 325,395,209**	**$ 365,578,923**	**$ 568,214,770**	**$ 353,389,940**	**(37.8%)**	**$ 348,574,110**	**(1.4%)**

Revenue by Category and Fund Type Fiscal Year 2023-24

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2023-24 Total
Sales Tax	$ 57,415,950	$ -	$ -	$ -	$ -	$ -	$ -	$ 57,415,950
Property Tax	40,078,510	-	81,393,810	-	-	40,000	-	121,512,320
Interest And Rentals	3,784,080	-	378,000	-	286,000	-	-	4,448,080
Franchise Fees	9,750,430	250,000	400,000	-	-	-	-	10,400,430
Business Related	9,805,210	-	-	-	-	-	-	9,805,210
Development Related	10,381,260	283,500	4,222,750	-	15,660,200	-	-	30,547,710
Recreation	4,095,520	-	-	-	-	-	-	4,095,520
Reimbursables & Other Revenues	4,394,490	8,871,150	65,129,960	-	666,050	30,115,000	-	109,176,650
From Other Agencies	5,966,550	4,909,360	1,206,100	1,381,100	5,000,000	-	-	18,463,110
Internal Services Charges	-	-	-	-	-	-	8,207,590	8,207,590
Motor Vehicle Lieu	200,000	-	-	-	-	-	-	200,000
Total Revenues	**$ 145,872,000**	**$ 14,314,010**	**$ 152,730,620**	**$ 1,381,100**	**$ 21,612,250**	**$ 30,155,000**	**$ 8,207,590**	**$ 374,272,570**
Operating Transfers In	12,194,470	18,020,990	2,590,770	2,946,440	11,624,150	-	2,562,170	49,938,990
	$ 158,066,470	**$ 32,335,000**	**$ 155,321,390**	**$ 4,327,540**	**$ 33,236,400**	**$ 30,155,000**	**$ 10,769,760**	**$ 424,211,560**

Revenue by Entity and Fund Type Fiscal Year 2023-24

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2023-24 Total
City of Fontana	$ 145,872,000	$ 14,314,010	$ 87,635,200	$ 1,381,100	$ 20,493,200	$ 30,155,000	$ 8,207,590	$ 308,058,100
Fontana Fire Protection District	-	-	63,144,420	-	-	-	-	63,144,420
Fontana Housing Authority	-	-	1,951,000	-	1,119,050	-	-	3,070,050
Total Revenues	**$ 145,872,000**	**$ 14,314,010**	**$ 152,730,620**	**$ 1,381,100**	**$ 21,612,250**	**$ 30,155,000**	**$ 8,207,590**	**$ 374,272,570**

Revenue by Category and Fund Type Fiscal Year 2024-25

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2024-25 Total
Sales Tax	$ 58,638,140	$ -	$ -	$ -	$ -	$ -	$ -	$ 58,638,140
Property Tax	41,290,060	-	84,947,540	-	-	40,000	-	126,277,600
Interest And Rentals	3,636,180	-	378,000	-	286,000	-	-	4,300,180
Franchise Fees	10,237,950	250,000	400,000	-	-	-	-	10,887,950
Business Related	10,066,170	-	-	-	-	-	-	10,066,170
Development Related	10,381,130	283,500	4,268,240	-	15,846,800	-	-	30,779,670
Recreation	4,176,200	-	-	-	-	-	-	4,176,200
Reimbursables & Other Revenues	4,540,470	8,917,310	64,859,940	-	696,050	32,425,000	-	111,438,770
From Other Agencies	5,916,550	5,007,540	1,226,100	1,381,300	5,000,000	-	-	18,531,490
Internal Services Charges	-	-	-	-	-	-	8,207,590	8,207,590
Motor Vehicle Lieu	200,000	-	-	-	-	-	-	200,000
Total Revenues	**$ 149,082,850**	**$ 14,458,350**	**$ 156,079,820**	**$ 1,381,300**	**$ 21,828,850**	**$ 32,465,000**	**$ 8,207,590**	**$ 383,503,760**
Operating Transfers In	12,422,520	18,362,420	1,522,320	2,946,440	4,524,150	146,210	2,500,000	42,424,060
	$ 161,505,370	**$ 32,820,770**	**$ 157,602,140**	**$ 4,327,740**	**$ 26,353,000**	**$ 32,611,210**	**$ 10,707,590**	**$ 425,927,820**

Revenue by Entity and Fund Type Fiscal Year 2024-25

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2024-25 Total
City of Fontana	$ 149,082,850	$ 14,458,350	$ 88,669,040	$ 1,381,300	$ 20,709,800	$ 32,465,000	$ 8,207,590	$ 314,973,930
Fontana Fire Protection District	-	-	65,459,780	-	-	-	-	65,459,780
Fontana Housing Authority	-	-	1,951,000	-	1,119,050	-	-	3,070,050
Total Revenues	**$ 149,082,850**	**$ 14,458,350**	**$ 156,079,820**	**$ 1,381,300**	**$ 21,828,850**	**$ 32,465,000**	**$ 8,207,590**	**$ 383,503,760**

Expenditure by Category and Fund Type Fiscal Year 2023-24

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2023-24 Total
Personnel Services	$ 100,000,070	$ 6,651,070	$ 20,223,710	$ -	$ 729,210	$ 3,382,620	$ 1,354,210	$ 132,340,890
Operating Costs	5,938,740	11,204,080	21,128,270	20,000	201,450	397,960	2,386,730	41,277,230
Contractual Services	15,106,690	8,232,550	69,187,990	-	44,470	22,063,180	1,058,750	115,693,630
Internal Services Charges	10,298,950	587,730	2,325,070	-	163,870	1,214,320	117,650	14,707,590
Capital Expenditure	379,400	870,240	8,392,450	-	14,086,520	655,000	2,029,270	26,412,880
Debt Service	-	-	-	3,994,030	-	-	-	3,994,030
Contributions To	200,000	-	17,765,710	-	247,400	-	-	18,213,110
Other Financing Uses	750,580	-	-	-	-	-	-	750,580
Total Expenditures	**$ 132,674,430**	**$ 27,545,670**	**$ 139,023,200**	**$ 4,014,030**	**$ 15,472,920**	**$ 27,713,080**	**$ 6,946,610**	**$ 353,389,940**
Operating Transfers Out	28,949,870	-	17,729,340	-	876,830	2,382,950	-	49,938,990
	$ 161,624,300	**$ 27,545,670**	**$ 156,752,540**	**$ 4,014,030**	**$ 16,349,750**	**$ 30,096,030**	**$ 6,946,610**	**$ 403,328,930**

Expenditure by Entity and Fund Type Fiscal Year 2023-24

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2023-24 Total
City of Fontana	$ 132,674,430	$ 27,545,670	$ 72,333,040	$ 4,014,030	$ 7,993,070	$ 27,713,080	$ 6,946,610	$ 279,219,930
Fontana Fire Protection District	-	-	65,073,720	-	7,224,150	-	-	72,297,870
Fontana Housing Authority	-	-	1,602,820	-	255,700	-	-	1,858,520
Fontana Community Foundation	-	-	13,620	-	-	-	-	13,620
Total Expenditures	**$ 132,674,430**	**$ 27,545,670**	**$ 139,023,200**	**$ 4,014,030**	**$ 15,472,920**	**$ 27,713,080**	**$ 6,946,610**	**$ 353,389,940**

Expenditure by Category and Fund Type Fiscal Year 2024-25

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2024-25 Total
Personnel Services	$ 100,508,860	$ 6,712,620	$ 20,202,810	$ -	$ 810,390	$ 3,384,270	$ 1,363,000	$ 132,981,950
Operating Costs	5,835,600	11,150,080	21,408,820	20,000	163,450	384,960	2,392,130	41,355,040
Contractual Services	13,683,420	8,343,520	71,107,950	-	303,570	23,232,580	1,112,290	117,783,330
Internal Services Charges	10,298,540	589,870	2,328,220	-	159,740	1,213,400	117,860	14,707,630
Capital Expenditure	379,400	1,186,150	8,275,540	-	6,651,330	655,000	1,526,320	18,673,740
Debt Service	-	-	-	3,990,350	-	-	-	3,990,350
Contributions To	220,000	-	17,864,090	-	247,400	-	-	18,331,490
Other Financing Uses	750,580	-	-	-	-	-	-	750,580
Total Expenditures	**$ 131,676,400**	**$ 27,982,240**	**$ 141,187,430**	**$ 4,010,350**	**$ 8,335,880**	**$ 28,870,210**	**$ 6,511,600**	**$ 348,574,110**
Operating Transfers Out	28,333,200	-	10,684,870	-	876,830	2,529,160	-	42,424,060
	$ 160,009,600	**$ 27,982,240**	**$ 151,872,300**	**$ 4,010,350**	**$ 9,212,710**	**$ 31,399,370**	**$ 6,511,600**	**$ 390,998,170**

Expenditure by Entity and Fund Type Fiscal Year 2024-25

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2024-25 Total
City of Fontana	$ 131,676,400	$ 27,982,240	$ 71,023,050	$ 4,010,350	$ 7,894,030	$ 28,870,210	$ 6,511,600	$ 277,967,880
Fontana Fire Protection District	-	-	68,550,620	-	224,150	-	-	68,774,770
Fontana Housing Authority	-	-	1,607,140	-	217,700	-	-	1,824,840
Fontana Community Foundation	-	-	6,620	-	-	-	-	6,620
Total Expenditures	**$ 131,676,400**	**$ 27,982,240**	**$ 141,187,430**	**$ 4,010,350**	**$ 8,335,880**	**$ 28,870,210**	**$ 6,511,600**	**$ 348,574,110**

Overview of the General Fund Budget

The Fiscal Year 2023-24 and 2024-25 General Fund Operating Budget continue to maintain the City Council goal for a Contingency Reserve of 25% of annual recurring appropriations. General Fund revenues, appropriations and transfers are summarized below:

	Fiscal Year 2023-24	Fiscal Year 2024-25
Contingency Reserve - beginning balance	**$ 22,941,910**	**$ 33,087,836**
Sources of funds:		
Estimated revenues	145,872,000	149,082,850
Transfers in	12,194,470	12,422,520
Total sources of funds	158,066,470	161,505,370
Uses of funds:		
Appropriations	132,674,430	131,676,400
Transfers out	28,949,870	28,333,200
Total uses of funds	161,624,300	160,009,600
Contributions/(Use) of Unappropriated		
Fund Balance	$ 13,703,756	-$1,037,441
Contingency Reserve – ending balance	**$ 33,087,836**	**$ 33,546,165**

Budget Assumptions

Several key budget assumptions were used in preparing the two-year budget. These assumptions will be carefully monitored throughout the fiscal year while evaluating budget performance. In-house projections based on current economic data, multi-year trends, historical revenue performance, industry experts, consultants as well as other factors that may impact future revenues were used to project these revenues.

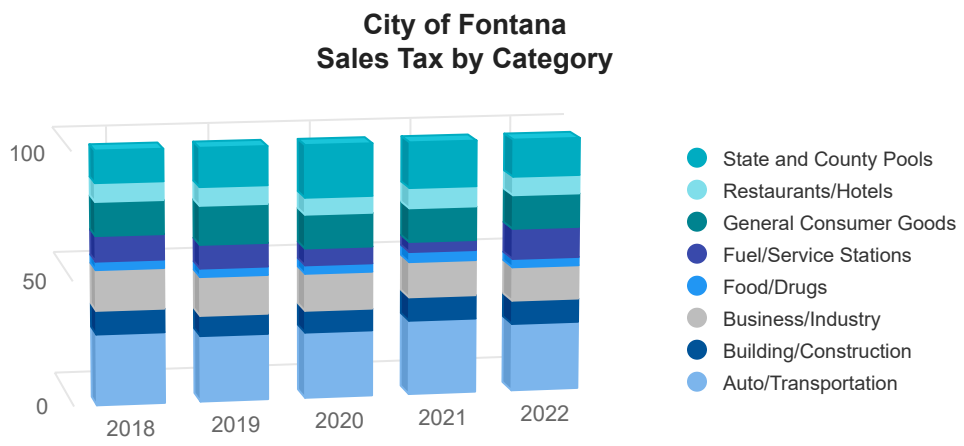
The proposed budget makes no provision for **potential State takeaways.** In the event of a State takeaway, staff will be recommending the use of the Economic Uncertainty Reserve or some other reserve at that time.

The proposed budget assumes the continuing robust recovery from the COVID-19 pandemic.

Revenue Assumptions
General Fund Revenues

General Fund revenues have been projected to continue to recover from the effects of the COVID-19 pandemic as new signs of a resurgent economy emerge. FY 2023/24 revenues, excluding transfers, have been projected at $145.9 million, approximately $7.5 million higher than the current year adjusted budget of $138.3 million. FY 2024/25 revenues, excluding transfers, have been projected at $149.1 million, approximately $3.2 million higher than FY 2023/24 projections.

FY 2023-24	FY 2024-25	Sales Tax
▲	▲	**FY 2023-24: $57.4 million, 39.4% of total GF Revenue** **FY 2024-25: $58.6 million, 39.3% of total GF revenue**
3.16%	2.13%	Projected to increase by $1.8 million over the current year adjusted budget and another $1.2 million the following year to reflect the continuing recovery from the COVID-19 pandemic, and an increase in auto sales.



Tax Consultant Forecast Statewide Trends for FY 2023-24 By Sales Tax Category	
Auto/Transportation	+2.9%
Building/Construction	+4.3%
Business/Industry	+5.1%
Food/Drugs	+1.1%
Fuel/Service Stations	+0.4%
General Consumer Goods	+0.9%
Restaurants/Hotels	+8.6%
State and County Pools	+6.2%
Total	+3.7%

FY 2023-24	FY 2024-25	Property Tax
		**FY 2023-24: $40.1 million, 27.5% of total GF revenue** **FY 2024-25: $41.3 million, 27.7% of total GF revenue**
19.5%	3.0%	Represents a 19.5% increase 23-24 and 3.0% increase in FY 24-25 in City-wide assessed valuation based on historical increases. The CPI cap for FY 2023-24 is 2.0%. The actual assessed valuation becomes available from the County in late July and adjustments will be made through the First Quarter Budget Review as necessary."

FY 2023-24	FY 2024-25	Interest and Rentals
		**FY 2023-24: $3.8 million, 2.6% of total GF revenue** **FY 2024-25: $3.6 million, 2.4% of total GF revenue**
11.0%	3.9%	Projected reductions are based on historically low investment interest rates, as such, the proposed budget does not reflect any investment interest income. Amortization of the interfund debt is another component in this category.

FY 2023-24	FY 2024-25	Franchise Fees
		**FY 2023-24: $9.8 million, 6.7% of total GF revenue** **FY 2024-25: $10.2 million, 6.9% of total GF revenue**
14.5%	5.0%	An additional increase in franchise fees revenues in FY 24-25 is anticipated to amount to 5.0%. Projected increases are primarily as a result of increased franchise fees related to the gas and electric utilities that service the City.

FY 2023-24	FY 2024-25	Business Related
		**FY 2023-24: $9.8 million – 6.7% of total GF revenue** **FY 2024-25: $10.1 million – 6.8% of total GF revenue**
21.6%	2.7%	The FY 23-24 increase of 21.6% reflects recovery of Transient Occupancy Tax (TOT) from COVID-19 pandemic reductions. Minimal increase included for FY 24-25.

FY 2023-24	FY 2024-25	Development Related
		**FY 2023-24: $10.4 million – 7.1% of total GF revenue** **FY 2024-25: $10.4 million – 7.0% of total GF revenue**
27.3%	0.0%	The budget for FY 2023/24 reflects a decrease in development revenues primarily due to corrected projection based upon actual and trends.

FY 2023-24	FY 2024-25	Recreation
		**FY 2023-24: $4.1 million – 2.8% of total GF revenue** **FY 2024-25: $4.2 million – 2.8% of total GF revenue**
2.1%	2.0%	This City revenue took the brunt of the COVID-19 pandemic "shelter-in-place" and "shut down" orders. Projected increases reflect facilities being open in its entirety for both fiscal years.

FY 2023-24	FY 2024-25	Motor Vehicle In-Lieu
		**FY 2023-24: $0.2 million – 0.1% of total GF revenue** **FY 2024-25: $0.2 million – 0.1% of total GF revenue**
80.0%	No change	Several attempts were made over the years to restore this revenue estimated at $900,000 and the City has been unsuccessful in the past several years. This allocation has now been eliminated from the FY 2023/24 and 2024/25 budget along with the five Police positions that were added pending the receipt of this revenue. Penalties of approximately $100,000 each year will continue to be received regardless.

FY 2023-24	FY 2024-25	Other Revenues
		**FY 2023-24: $2.3 million – 1.6% of total GF revenue** **FY 2024-25: $2.4 million – 1.6% of total GF revenue**
20.2%	3.0%	Includes property sale proceeds, code enforcement fines, animal licenses, etc. FY 23-24 projections are lower primarily to reflect the suspension of passport processing as well as a reduction in anticipated City Code violations based on current year collections. The increase in FY 24-25 is primarily due to the amortization of interfund debt (increasing principal payment).

FY 2023-24	FY 2024-25	Reimbursables
		**FY 2023-24: $2.1 million – 1.4% of total GF revenue** **FY 2024-25: $2.1 million – 1.4% of total GF revenue**
20.5%	3.7%	This category includes amounts received to reimburse expenditures such as weed abatement charges and Bond CFD administrative charges. FY 23-24 projection reflects an increase, while FY 24-25 projection reflects a small increase.

FY 2023-24	FY 2024-25	From Other Agencies
		**FY 2023-24: $6.0 million – 4.1% of total GF revenue** **FY 2024-25: $5.9 million – 4.0% of total GF revenue**
36.7%	0.8%	These revenues are received from the Fire Protection District, the Housing Authority and the Successor to the RDA. The amounts due from the Fire District and the Housing Authority for FY 23-24 were calculated through the City's cost allocation program and were increased by 2% for the FY 24-25 3 estimate. The FY 23-24 amount due from the Successor to RDA was requested through the Recognized Obligation Payment Schedule (ROPS) process and has been approved by the Department of Finance (DOF). The FY 24-25 amount has been estimated at the same level.

From Other Agencies for Cost Allocation and Staff Reimbursements		
	FY 2023-24	FY 2024-25
Fire District	$5.69 million	$5.69 million
Housing Authority	$23.25 thousand	$23.25 thousand
Successor to RDA	$0.25 million	$0.20 million
Community Foundation	$6.62 thousand	$6.62 thousand
Total	$5.97 million	$5.92 million

Other Fund Revenues

Major changes in other fund revenues for FY 2023/24 and FY 2024/25 include:

> Changes in one-time revenues for various special revenue and capital project funds.

> Increase in revenue to Fontana Fire District related to increasing assessed valuations and a change in the method the County allocates Recognized Obligation Payment Schedule (ROPS) residual amounts to other taxing entities.

Expenditure Assumptions

General Fund Expenditures

As the economy recovers from the COVID-19 Pandemic, departments budgets for Fiscal Years 2023/24 and 2024/25 reflect full reopening of all facilities and programs. One of the City's financial policies is to "pay competitive market level compensation to our employees" to attract and retain qualified candidates. Estimated personnel budgets include projected merit increases and Cost of Living Allowances (COLAs). Each position that is eligible for a merit is calculated at 5% per step. Negotiated COLAs that were included in multi-year labor agreements with the City's six employee bargaining units are included at 3% in FY 2023/24. Part-time employee costs increased in order to staff the facilities as they reopen and programs resume.

Fiscal Year 2023/24

The FY 2023/24 budget was built assuming all facilities and programs in operation for the fiscal year.

Overall, expenditures increased by $2.9 million. Contractual obligations for full-time employees increased by $3.1 million and part-time employee costs increased by $0.2 million. There were decreases in operating costs, contractual services and capital expenditures of $1.8 million mainly due to one-time budgeted amounts in the FY 2022/23. Internal service charges increased by $1.3 million primarily in risk liability charges, reflecting increases in insurance premiums.

Fiscal Year 2024/25

The FY 2024/25 budget was built assuming all facilities and programs in operation for the fiscal year.

Overall, expenditures decreased by $1.0 million. Personnel services increased by $0.5 million reflecting the 3% COLA as per the only current labor agreement (Police Officers Association) and projected merits in the fiscal year. Operating costs and contractual services decreased by $1.5 million mainly due to one-time contractual expenditures in FY 2023/24.

Other Fund Expenditures

Major changes in other fund expenditures for FY 2023/24 and FY 2024/25 include:

> Changes in one-time expenditures for various special revenue and capital project funds.
> Increase in contract with County for Fontana Fire District.

Financial Challenges Ahead

The City of Fontana continues to enjoy a measure of financial stability afforded by prudent financial decisions and policies that have been implemented by the Mayor and City Council. However, several challenges remain on the horizon.

Post-COVID-19 Economy

The aftermath of COVID-19 was an unexpected favorable economic position. The State and local economies recovered faster from the pandemic than previously forecasted which is demonstrated through the addition of 197,000 jobs in the State's labor market and the City's growth in sales tax revenue at the local level. However, as the economy has continued to normalize, the resulting economic forecast is still unclear due to shifts in consumer behavior, impacts to travel and tourism, remorse work, a strong yet volatile housing market, and employment.

Inflation

After decades of relatively low inflation, the prices of many goods and services experienced rapid increases beginning in 2021. The Riverside-San Bernardino-Ontario Metropolitan Statistical Area (MSA) Consumer Price Index for all Urban Consumers (CPI-U) saw increases of 8.6% and 7.3% in 2022 and 2023 respectively. Although options differ with respect to the forecasted inflation, the consensus is a general cooling of inflation over the next year.

Housing Market & Interest Rates

Housing prices increased dramatically at the beginning of the pandemic by 41% from February 2020 to April 2022. However, higher prices coupled with higher mortgage rates caused the demand for home purchases to dramatically decrease to nearly 40% below pre-pandemic levels while house prices remain 27% above their pre-pandemic levels. These factors all contribute to a forecasted decrease in home prices through 2023.

State Budget

The Governor's May Revision for the fiscal year 2023/24 budget of $306 billion, forecasts an estimated deficit of up to $34.5 billion, a drastic difference as compared to the windfalls in recent years. The administration proposes to resolve the shortfall through a series of spending reductions and cuts, delays or deferrals of spending authorized in earlier years, as well as through internal borrowing and fund shifts.

California Public Employees Retirement System (CalPERS)

The City is a member of the California Public Employees Retirement Systems. At the December 21, 2016, meeting, the CalPERS Board of Administration approved lowering the CalPERS discount rate assumption, the long-term rate of return, from 7.50 percent to 7.00 percent over the next three years. Lowering the discount rate means plans will see increases in both the normal costs (the cost of pension benefits accruing in one year for active members) and the accrued liabilities. Higher contribution costs were required beginning in Fiscal Year 2020/21.

The benefits of reducing the discount rate include:

Strengthening long-term sustainability of the fund

- Reducing negative cash flows; additional contributions will help to offset the cost to pay pensions
- Reducing the long-term probability of funded ratios falling below undesirable levels

> Improving the likelihood of CalPERS investments earning our assumed rate of return
> Reducing the risk of contribution increases in the future from volatile investment markets

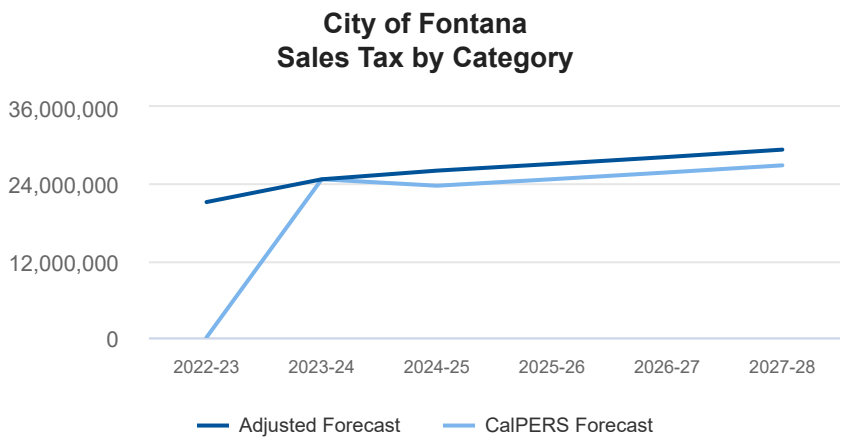
Included in the Annual Valuation Report as of June 30, 2020 (received July 2021), were projected employer contributions for the next six fiscal years reflecting and assuming that all actuarial assumptions will be realized with no further changes to assumptions, contributions, benefits, or funding occurring during the next projection period.

		Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return beginning Fiscal Year 2020-21)				
Plan	**Fiscal Year**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**
Miscellaneous	Normal Cost %	9.2%	9.1%	8.9%	8.8%	8.6%	8.5%
	UAL Payment	$ 5,888,855	$ 6,385,000	$ 6,891,000	$ 6,651,000	$ 6,529,000	$ 6,693,000
	Total as a % of Payroll	27.5%	28.0%	28.8%	27.4%	26.5%	26.3%
	Projected Payroll	$ 32,823,430	$ 33,726,074	$ 34,653,541	$ 35,606,514	$ 36,585,693	$ 37,591,799
Safety	Normal Cost %	19.4%	19.0%	18.7%	18.3%	18.0%	17.6%
	UAL Payment	$ 10,112,558	$ 10,860,000	$ 10,371,000	$ 10,823,000	$ 11,282,000	$ 11,553,000
	Total as a % of Payroll	60.4%	61.9%	58.5%	59.0%	59.0%	58.5%
	Projected Payroll	$ 24,646,735	$ 25,324,520	$ 26,020,944	$ 26,736,520	$ 27,471,775	$ 28,227,249

Using these projections, the City of Fontana's annual contributions for the General Fund per the CalPERS forecast would increase by 27% from $21.2 million in 2022-23 to $26.9 million in 2027-28. However, these projections do not reflect the impact of the CalPERS investment results of the last two fiscal years. The adjusted forecast reflects a 39% increase to $29.3 million in 2027-28.

The UAL and funding ratio for the Miscellaneous Plan is $67.1 million and 71.7%; and for the Safety Plan is $121.9 million and 60.5%, as forecasted by CalPERS as of June 30, 2020.

In 2021-22, Council approved the establishment of a Pension Section 115 Trust and the balance of that reserve is currently budgeted at $9.8 million. This reserve will be available to offset some PERS rate increases in future years.



Unfunded Liability

Governmental Accounting Standards Board (GASB) Statement No. 45 requires public-sector employers to *recognize* the cost of post-employment benefits over the active service life of their employees rather than on a pay-as-you-go basis. GASB 45 does not require the City to *fund* this benefit, only to report the liability and the funding progress. The annual required contribution (ARC), an amount actuarially determined in accordance with the parameters of GASB 45, represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty

years. The ARC for the City of Fontana was last calculated to be $2.5 million per year (excluding the implied rate subsidy). Staff is working to establish a Section 115 Trust Fund which should enhance investment earnings and reduce future annual contribution requirements.

Capital Reinvestment Program

Since 1996/1997, the City Council has been investing a portion of the annual General Fund Budget back into the community in the form of capital projects including streets and sidewalks, with a goal of 10%. While the actual annual investment has varied, the goal has been to reinvest 10% of the total General Fund Budget back into the community. The significance of the Capital Reinvestment Program was underscored by the Pavement Management Report for 2015 which identified a 7.4% backlog of repairs worth $33 million of necessary road repairs, and the need to invest $7.25 million annually to maintain the roads in their current condition. A total of $13.8 million from various funds has been allocated to this critical area in the FY 2023/24 Operating Budget; $11.8 million in the FY 2024/25 Operating Budget. The updated Pavement Management Report should be completed by June 2023.

Property Value Reassessments

Proposition 8 allows a temporary reduction in assessed valuation when a property suffers a decline in value. These reassessments continue to be a factor in the annual assessed valuations. The annual Consumer Price Index (CPI) adjustment which provides the basis for changes in assessed valuations state-wide is 2.0% for FY 2023/24, although properties that have enjoyed Prop 8 valuation reductions are not subject to this limit. Properties have begun to return to their pre-Prop 8 values and are anticipated to continue that trend in FY 2023/24. Assessed valuations will be available from the County in July. It is not known at this time the affect the COVID-19 pandemic may have had on property values.

Minimum Wage Increases

Senate Bill No. 3, signed by the Governor in April 2016, increases the minimum wage on or after January 1, 2017, to not less than $10.50 per hour; on or after January 1, 2020, to not less than $11 per hour; on or after January 1, 2021, to not less than $12 per hour; on or after January 1, 2022, to not less than $13 per hour; on or after January 1, 2023, to not less than $14 per hour; and on or after January 1, 2024, to not less than $15 per hour. This will not only add cost to bring wages to the minimum, it will also cause wage compaction issues among positions. This will also cause a number of contract increases throughout the City.

Proposition 218

On November 5, 1996, the California electorate approved Proposition 218 affecting a change to the California State Constitution by making numerous changes to local government finance law. This measure impacts the generation and use of many fundamental revenue sources including fees, charges, assessments, and taxes. This proposition also changes the methods by which certain assessments and taxes are challenged by the electorate. Both the FY 2023/24 and the FY 2024/25 Operating Budget fully comply with the provisions of Proposition 218.

Services and Growth

The City of Fontana has experienced significant growth over the past several years. With this growth comes the need to service a growing community. The funding sources for these additional services are revenue growth and the Municipal Services Fiscal Impact Fee Program (MSFIF).

Five-Year Financial Forecast – General Fund

The five-year financial forecast was developed to assist in medium-range planning and policy development. The five-year forecast provides a tool to evaluate the ability of the City to fund proposed programs, operating costs and capital improvement projects in the future. The forecast was developed using many assumptions, and thus is not intended to be an exact indicator of revenues and expenditures over the next five years and should be used as a planning guide only.

As the City grows, it is important to ensure that it can meet increasing demands and be in a position to respond to possible changes in economic conditions. The five-year forecast is a dynamic tool that requires continual update and review of its underlying assumptions to keep the City in a position of strong fiscal condition.

Revenues were projected using a "realistic conservatism" approach and were based on historical trends with separate assumptions used for major revenue types such as sales tax, property tax, investment income and development related fees.

Departmental **expenditures** were projected using a 5% annual increase for operating expenses and 4.3% for salary expenses. PERS rate increases, including UAL expenses, have been projected based on actuaries forecasting software factoring in all PERS assumptions.

The forecast anticipates maintaining the current 25% **reserve threshold** with increases in proportion to expenditures.

The five-year financial forecast presented on the following page indicates that projected revenue growth will support anticipated expenditures for current levels of service and projected PERS rate increases through Fiscal Year 2027/28. **Consistent with the City's policy of living within our means, appropriate cost saving measures will be implemented at any time that projected expenditures exceed revenues including but not limited to service reductions, project deferrals, and the judicious use of reserves.**

General Fund
Five-Year Financial Forecast

	Proposed FY 2023-24	Proposed FY 2024-25	Projected FY 2025-26	Projected FY 2026-27	Projected FY 2027-28
Sources:					
Revenues	$ 145,872,000	$ 149,082,850	$ 155,017,636	$ 160,107,138	$ 165,604,506
Operating Transfers In	12,194,470	12,422,520	12,947,267	13,954,630	14,274,361
Total Sources	**$ 158,066,470**	**$ 161,505,370**	**$ 167,964,903**	**$ 174,061,768**	**$ 179,878,867**
Uses:					
Departmental Budgets	$ 132,674,430	$ 131,676,400	$ 137,148,521	$ 143,125,322	$ 149,364,938
Operating Transfers Out	28,949,870	28,333,200	25,012,638	26,263,270	27,576,433
Total Uses	**$ 161,624,300**	**$ 160,009,600**	**$ 162,161,159**	**$ 169,388,592**	**$ 176,941,371**
Results of Operations	$ (3,557,830)	$ 1,495,770	$ 5,803,744	$ 4,673,176	$ 2,937,496
Beginning Fund Balance	**$ 65,073,187**	**$ 61,515,357**	**$ 63,011,127**	**$ 68,814,871**	**$ 73,488,047**
Ending Funding Balance	**$ 61,515,357**	**$ 63,011,127**	**$ 68,814,871**	**$ 73,488,047**	**$ 76,425,543**
25% Contingency Reserve	$ 33,087,836	$ 33,546,165	$ 34,877,026	$ 36,395,941	$ 37,981,603
CalPERS UAL Forecasted Increases	-	2,357,937	2,382,225	2,410,128	2,456,762
PERS Rate Stability Reserve	9,828,469	9,828,469	9,828,469	9,828,469	9,828,469
Legal Reserves	375,878	375,878	375,878	375,878	375,878
Unreserved/Undesignated	**$ 18,223,174**	**$ 16,902,678**	**$ 21,351,273**	**$ 24,477,631**	**$ 25,782,831**


FONTANA
CALIFORNIA



Fund Balance

- General Fund – Fund Balance Report
- Other Funds – Unreserved Fund Balances
- Fontana Fire Protection District Funds – Unreserved Fund Balances
- Fontana Housing Authority Funds – Unreserved Fund Balances
- Fontana Community Foundation Fund – Unreserved Fund Balance
- Summary of Changes in Fund Balance Greater than 10%

City of Fontana General Fund – Fund Balance Report
Fiscal Year 2023-24 and 2024-25
(Five-Year Summary)

	2019/20 Audited Actuals	2020/21 Audited Actuals	2021/22 Audited Actuals	2022/2023 Adopted Budget	2022/2023 Current Budget	2023/24 New Budget	2024/25 New Budget
Revenues	$ 114,334,026	$ 128,044,517	$ 132,687,314	$ 123,360,510	$ 138,335,089	$ 145,872,000	$ 149,082,850
Expenditures	101,318,229	100,324,532	111,341,793	113,617,710	129,725,047	132,674,430	131,676,400
Revenues over (under) expenditures	**13,015,797**	**27,719,985**	**21,345,521**	**9,742,800**	**8,610,042**	**13,197,570**	**17,406,450**
Other sources & uses:							
Operating transfers in	11,199,568	10,455,858	12,073,139	11,613,510	11,613,510	12,194,470	12,422,520
Operating transfers out	(24,459,727)	(27,553,964)	(26,313,909)	(20,818,310)	(22,190,430)	(28,949,870)	(28,333,200)
Total other sources & uses	**(13,260,159)**	**(17,098,107)**	**(14,240,770)**	**(9,204,800)**	**(10,576,920)**	**(16,755,400)**	**(15,910,680)**
Revenues & other sources over (under) expenditures and other uses	(244,362)	10,621,878	7,104,751	538,000	(1,966,878)	(3,557,830)	1,495,770
Fund balance, beginning of year	39,272,847	38,692,079	43,584,090	33,716,101	53,398,102	65,073,203	61,515,373
Projected expenditure savings from current year							
GASB 31 adjustment	(336,406)	41,009	2,709,261				
Prior period adjustment							
Fund balance, end of year	**$ 38,692,079**	**$ 49,354,966**	**$ 53,398,102**	**$ 34,254,101**	**$ 51,431,224**	**$ 61,515,373**	**$ 63,011,143**
FUND BALANCE							
Reserved							
Inventories	$ 327,065	$ 253,532	$ 375,878	$ 327,065	$ 375,878	$ 375,878	$ 375,878
Jr. Lien Bonds	2,500,000	2,500,000	-	2,500,000	-	-	-
Total reserved	**2,827,065**	**2,753,532**	**375,878**	**2,827,065**	**375,878**	**375,878**	**375,878**
Designated							
Economic Uncertainty	8,500,057	8,514,643	9,469,586	$ 8,514,643	$ 9,469,586	$ -	$ -
CalPERS UAL Forecasted Increases	-	-	-	-	-	-	2,357,937
PERS Rate Stability	6,038,085	5,869,393	10,886,393	5,869,393	9,828,469	9,828,469	9,828,469
15% Contingency	15,297,000	15,884,000	16,505,000	17,043,000	22,941,910	-	-
25% Contingency	-	-	-	-	-	33,087,836	33,546,165
Unappropriated	6,029,872	16,333,398	16,161,245	-	8,815,381	18,223,190	16,902,694
	$ 38,692,079	**$ 49,354,966**	**$ 53,398,102**	**$ 34,254,101**	**$ 51,431,224**	**$ 61,515,373**	**$ 63,011,143**
Total available for contingencies as of July 1	**$ 15,297,000**	**$ 15,884,000**	**$ 16,505,000**	**$ 17,043,000**	**$ 22,941,910**	**$ 33,087,836**	**$ 33,546,165**

Fund balance is an important measure that represents the difference between a fund's assets and liabilities. The overall objective of fund balance reporting is to isolate that portion of fund balance that is unavailable to support the following period's budget.

The Governmental Accounting Standards Board issued Statement No. 54 to address issues related to how fund balance was being reported. GASB Statement No. 54 requires fund balance to be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

Essentially what was reserved

- **Nonspendable fund balance** – amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- **Restricted fund balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation
- **Committed fund balance** – amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint

Essentially what was unreserved

- **Assigned fund balance** – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates authority
- **Unassigned fund balance** – amounts that are available for any purpose; these amounts are reported only in the general fund

Essentially what was designated

For Annual Comprehensive Financial Report (ACFR) purposes, these GASB Statement No. 54 classifications will be used. For purposes of budget presentation and discussion, fund balances will continue to be identified as reserved, unreserved and designated.

Other Funds
Unreserved Fund Balances
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
Other General Funds:							
102	City Technology	$ 762,321	$ -	$ 5,603,580	$ (5,710,270)	$ -	$ 655,631
103	Facility Maintenance	7,516	-	7,971,290	(7,978,520)	-	286
104	Office of Emergency Svcs	1,025,084	-	-	(75,860)	-	949,224
105	KFON	1,641,624	250,000	-	(26,450)	-	1,865,174
106	Self-Insurance	7,452,686	8,611,150	-	(8,735,460)	-	7,328,376
107	Retiree Medical Benefits	23,769,549	260,000	2,600,000	(2,833,340)	-	23,796,209
108	Supplemental Retirement	1,615	-	35,000	(35,000)	-	1,615
110	GF Operating Projects	553,885	-	1,811,120	(1,926,590)	-	438,415
115	Lease-Fire	2,406,545	4,909,360	-	-	-	7,315,905
125	Storm Water Compliance	503,739	283,500	-	(224,180)	-	563,059
	Total Other General Funds	**$ 38,124,564**	**$ 14,314,010**	**$ 18,020,990**	**$ (27,545,670)**	**$ -**	**$ 42,913,894**
Special Revenue Funds:							
201	Muni Svcs Fiscal Impact	$ 22,347,427	$ 1,250,000	$ -	$ -	$ (948,550)	$ 22,648,877
222	Crime Prev Asset Seizure	46,759	10,000	-	(33,300)	-	23,459
223	Federal Asset Seizure	4,961,850	1,570,000	-	(2,342,980)	-	4,188,870
224	State Asset Seizure	572,773	78,000	-	(61,940)	-	588,833
225	PD Traffic Safety	2,382,819	400,000	-	(245,500)	-	2,537,319
241	Air Quality Mgmt Dist	188,238	280,000	-	(18,360)	(12,090)	437,788
243	Traffic Safety	35,321	45,000	-	(44,190)	-	36,131
244	Prop 1B	135,878	-	-	-	-	135,878
245	Measure I 2010-2040 Reimb	92,348	-	-	10	-	92,358
246	Measure I 2010-2040 Local	24,289	5,524,500	-	(1,620,110)	(450,220)	3,478,459
281	Gas Tax (State)	3,530,140	6,042,980	-	(6,127,110)	(385,440)	3,060,570
282	Solid Waste Mitigation	749,582	3,000,000	-	(3,183,380)	(320,230)	245,972
283	Road Maintenance & Rehab	42,097	10,521,380	-	(5,260,640)	-	5,302,837
301	Grants	-	352,540	-	(352,540)	-	-
302	ARPA 2021	524,304	-	-	-	-	524,304

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
303	TDA/Article 3	1	-	-	-	-	1
321	Fed Law Enf Block Grant	69,886	27,000	-	(28,440)	-	68,446
322	State COPS AB 3229	762,615	300,000	-	(460,890)	-	601,725
362	CDBG	1,965,849	2,154,320	-	(2,566,550)	(91,800)	1,461,819
363	HOME	823,612	808,540	-	(929,000)	-	703,152
365	Down Pymt Assistance Prgm	11,301	-	-	-	-	11,301
385	After School Program	106,211	4,407,400	-	(3,843,840)	(372,300)	297,471
386	ASES ELO-P Grant	-	29,731,200	-	(27,218,250)	(372,300)	2,140,650
387	ASES ELO-P TK Grant	-	431,150	-	(431,150)	-	-
395	LMD #1 City Wide	1,451,507	1,005,890	-	(944,420)	(244,440)	1,268,537
396	LMD #2 Vlg of Heritage	(354,088)	2,666,800	1,793,590	(3,606,580)	(499,720)	2
397	LMD #3-1 Empire Center	239,638	68,390	-	(61,300)	(12,830)	233,898
398	LMD #3 Hunter's Ridge	2,305,401	877,710	115,330	(1,072,840)	(161,950)	2,063,651
399	LLMD #3 Hunter's Ridge	33,223	38,650	-	(33,280)	(7,000)	31,593
401	CFD #1 Southridge Village	4,651,644	5,505,000	-	(4,303,590)	(2,506,300)	3,346,754
403	CFD #6-3A Bellgrove II	465,287	252,360	-	(169,620)	(55,650)	492,377
404	CFD #6-2 N Morningside	324,497	100,300	-	(76,750)	(15,280)	332,767
405	CFD #6-1 Stratham	503,220	202,710	-	(117,690)	(124,270)	463,970
406	CFD #6 The Landings	2,838,987	363,100	171,440	(549,260)	(88,650)	2,735,617
407	CFD #7 Country Club Est	291,289	123,350	13,350	(152,550)	(33,310)	242,129
408	CFD #8 Presley	685,543	79,800	172,600	(355,520)	(57,150)	525,273
409	CFD #9M Morningside	162,333	179,660	-	(130,030)	(123,490)	88,473
410	CFD #10M Jurupa Ind	265,023	41,370	-	(34,230)	(9,390)	262,773
412	CFD #12 Sierra Lakes	1,139,530	1,003,980	218,480	(1,257,040)	(199,480)	905,470
413	CFD #13M Summit Heights	569,610	516,770	105,980	(767,410)	(125,690)	299,260
414	CFD #14M Sycamore Hills	133,121	467,380	-	(282,700)	(234,320)	83,481
415	CFD #15M Silver Ridge	238,025	322,850	-	(136,210)	(220,880)	203,785
416	CFD #16M Ventana Pointe	102,453	47,320	-	(37,760)	(36,730)	75,283
418	CFD #18M Badiola Homes	42,887	7,490	-	(2,840)	(7,080)	40,457
420	CFD #20M	88,057	35,200	-	(30,840)	(23,400)	69,017

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
421	CFD #21M	224,817	43,640	-	(15,830)	(25,630)	226,997
423	CFD #23M	35,521	8,210	-	(3,520)	(13,410)	26,801
424	CFD #24M	175,947	49,040	-	(16,930)	(31,180)	176,877
425	CFD #25M	292,048	89,620	-	(41,230)	(58,080)	282,358
427	CFD #27M	38,749	64,310	-	(46,560)	(30,690)	25,809
428	CFD #28M	510,930	158,990	-	(53,250)	(112,090)	504,580
429	CFD #29M	18,199	29,040	-	(17,910)	(23,400)	5,929
430	CFD #30M	729,974	257,550	-	(115,570)	(156,360)	715,594
431	CFD #31 Citrus Heights No	468,199	528,650	-	(208,820)	(187,300)	600,729
432	CFD #32M	93,595	19,580	-	(3,320)	(17,400)	92,455
433	CFD #33M Empire Lighting	135,490	45,340	-	(38,790)	(6,140)	135,900
434	CFD #34 Empire Det Basin	247,302	23,250	-	(10,670)	(4,580)	255,302
435	CFD #35M	1,028,195	575,690	-	(660,570)	(166,170)	777,145
436	CFD #36M	52,416	24,220	-	(8,810)	(18,190)	49,636
437	CFD #37 Montelago	260,659	95,690	-	(66,130)	(45,010)	245,209
438	CFD #38M	785,383	194,420	-	(72,050)	(114,980)	792,773
439	CFD #39M	45,659	24,480	-	(10,790)	(15,310)	44,039
440	CFD #40M	67,456	11,590	-	(940)	(7,530)	70,576
441	CFD #41M	113,364	16,580	-	(11,220)	(7,480)	111,244
442	CFD #42M	224,001	48,070	-	(62,050)	(4,350)	205,671
444	CFD #44M	27,752	9,810	-	(5,660)	(5,570)	26,332
445	CFD #45M	339,739	109,960	-	(65,240)	(52,740)	331,719
446	CFD #46M	282,910	53,290	-	(29,180)	(21,900)	285,120
447	CFD #47M	11,512	12,610	-	(8,370)	(5,490)	10,262
448	CFD #48M	398,065	82,690	-	(46,210)	(29,050)	405,495
449	CFD #49M	28,146	14,030	-	(10,710)	(5,650)	25,816
450	CFD #50M	82,976	39,080	-	(15,520)	(27,850)	78,686
451	CFD #51M	125,302	72,390	-	(46,960)	(35,630)	115,102
453	CFD #53M	68,382	9,700	-	(4,520)	(4,850)	68,712
454	CFD #54M	62,686	27,460	-	(12,680)	(13,060)	64,406

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
455	CFD #55M	49,372	7,830	-	(5,330)	(2,930)	48,942
456	CFD #56M	115,485	28,650	-	(6,920)	(25,270)	111,945
457	CFD #57M	60,801	16,460	-	(10,440)	(5,750)	61,071
458	CFD #58M	14,597	4,860	-	(530)	(3,820)	15,107
459	CFD #59M	7,787	2,640	-	(530)	(40)	9,857
460	CFD #60M	75,325	13,820	-	(9,480)	(5,290)	74,375
461	CFD #61M	359,241	60,300	-	(20,900)	(28,100)	370,541
462	CFD #62M	41,512	6,140	-	(2,170)	(160)	45,322
463	CFD #63M	522,175	60,240	-	(18,090)	(1,590)	562,735
464	CFD #64M	69,715	5,420	-	-	-	75,135
465	CFD #65M	184,358	21,880	-	(6,770)	(10,270)	189,198
467	CFD #67M	179,211	46,400	-	(15,910)	(23,820)	185,881
468	CFD #68M	123,123	27,070	-	(14,560)	(12,090)	123,543
469	CFD #69M	606,656	180,880	-	(70,590)	(98,670)	618,276
470	CFD #70 Avellino	208,472	85,870	-	(43,670)	(37,730)	212,942
471	CFD #71 Sierra Crest	336,642	128,820	-	(101,340)	(44,370)	319,752
472	CFD #72M	30,775	11,810	-	(5,360)	(5,910)	31,315
473	CFD #73M	259,197	72,280	-	(28,020)	(36,140)	267,317
474	CFD #74M	436,798	93,310	-	(34,290)	(900)	494,918
475	CFD #75M	49,518	15,800	-	(7,040)	(8,260)	50,018
476	CFD #76M	80,059	36,880	-	(30,510)	(14,730)	71,699
477	CFD #77M	45,694	14,190	-	(6,300)	(6,270)	47,314
478	CFD #78M	247,527	76,860	-	(16,820)	(53,170)	254,397
479	CFD #79M	152,223	23,650	-	(320)	(20)	175,533
480	CFD #80 Bella Strada	424,969	233,690	-	(99,460)	(120,090)	439,109
481	CFD #81M	98,492	120,100	-	(46,960)	(53,920)	117,712
482	CFD #82M	137,906	29,800	-	-	-	167,706
483	CFD #83M	161,698	68,170	-	(25,140)	(29,650)	175,078
484	CFD #84M	35,027	21,450	-	(8,130)	(9,490)	38,857
485	CFD #85 The Meadows	744,993	461,110	-	(265,840)	(124,380)	815,883

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
486	CFD #86 Etiwanda Ridge	158,651	70,130	-	(46,750)	(31,650)	150,381
487	CFD #87 El Paseo	198,376	80,910	-	(14,220)	(59,090)	205,976
488	CFD #88 Sierra Crest II	229,595	125,040	-	(48,380)	(39,260)	266,995
489	CFD #89 Belrose	208,243	67,190	-	(19,230)	(28,990)	227,213
490	CFD #90 Summit at Rosena	1,129,936	388,250	-	(165,750)	(114,190)	1,238,246
491	CFD #91M	26,437	6,690	-	-	(2,160)	30,967
492	CFD #92M	65,318	18,400	-	-	(5,140)	78,578
493	CFD #93M	43,431	12,380	-	(4,200)	(4,100)	47,511
494	CFD #94M	8,155	3,850	-	-	(1,620)	10,385
495	CFD #95 Summit at Rosena II	392,597	178,920	-	(180,160)	(27,760)	363,597
496	CFD #96M Tr. 19957	21,637	12,230	-	-	(2,970)	30,897
497	CFD #97M	20,392	5,720	-	-	(3,520)	22,592
498	CFD #98M	17,708	6,640	-	-	(2,430)	21,918
500	CFD #100M Tr 2023	45,498	91,490	-	(25,560)	(160)	111,268
501	CFD #101M	23,166	8,900	-	-	(3,250)	28,816
502	CFD #102M	14,756	5,520	-	-	(1,620)	18,656
503	CFD #103M Estrada	8,578	4,940	-	-	(1,350)	12,168
504	CFD #104M	13,575	15,160	-	(5,700)	(3,520)	19,515
505	CFD #105M Tr 20346	29,088	50,800	-	(19,620)	(26,260)	34,008
506	CFD #106 Mountainview	43,655	101,300	-	(5,920)	(42,540)	96,495
507	CFD #107 Highland	36,411	43,910	-	(6,800)	(28,910)	44,611
509	CFD#109 Narra Hills	283,960	392,880	-	(144,000)	(128,760)	404,080
510	CFD #510M	-	17,420	-	-	(4,870)	12,550
511	CFD #511 Monterado	-	72,470	-	(7,800)	(53,500)	11,170
512	CFD #512 The Gardens	-	298,610	-	(136,900)	(137,730)	23,980
	Total Special Revenue Funds	**$ 71,404,372**	**$ 87,635,200**	**$ 2,590,770**	**$ (72,333,040)**	**$ (10,505,190)**	**$ 78,792,112**

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
Debt Service Funds:							
580	General Debt Service	$ 2	$ 1,381,100	$ 2,946,440	$ (4,014,030)	$ -	$ 313,512
	Total Debt Service Funds	**$ 2**	**$ 1,381,100**	**$ 2,946,440**	**$ (4,014,030)**	**$ -**	**$ 313,512**
Capital Project Funds:							
601	Capital Reinvestment	$ 5,343,577	$ 5,133,000	$ 4,400,000	$ (4,532,990)	$ -	$ 10,343,587
602	Capital Improvement	5	-	-	-	-	5
603	Future Capital Projects	6,717,088	-	-	-	(151,420)	6,565,668
620	San Sevaine Flood Control	2,000,905	804,200	-	(92,910)	(8,320)	2,703,875
621	Upper Etiwanda Flood Cont	45,958	-	-	-	-	45,958
622	Storm Drain	17,364,274	3,555,000	-	(797,420)	(98,460)	20,023,394
623	Sewer Expansion	16,497,254	2,525,000	-	(2,075,000)	(19,280)	16,927,974
630	Circulation Mitigation	28,068,342	4,796,000	-	(12,840)	(73,880)	32,777,622
631	Fire Assessment	195,815	260,000	-	-	(344,460)	111,355
632	General Government	11,798,240	430,000	-	-	-	12,228,240
633	Landscape Medians	98,532	540,000	-	(50,000)	(11,720)	576,812
634	Library Cap Improvement	1,370,410	200,000	-	-	(6,440)	1,563,970
635	Parks Development	11,251,323	1,850,000	-	(333,410)	(123,970)	12,643,943
636	Police Capital Facilities	2,989,994	400,000	-	(98,500)	(38,880)	3,252,614
637	Underground Utilities	357,634	-	-	-	-	357,634
653	CFD #7 Club Estates	5,573	-	-	-	-	5,573
654	CFD #11 Heritage West	905	-	-	-	-	905
655	CFD #12 Sierra Lakes	8,153	-	-	-	-	8,153
657	CFD #31 Citrus Heights No	2,898,124	-	-	-	-	2,898,124
658	CFD #37 Montelago	7,333	-	-	-	-	7,333
659	CFD #70 Avellino	1,176	-	-	-	-	1,176
660	CFD #71 Sierra Crest	2,619	-	-	-	-	2,619
661	CFD #80 Bella Strada	7,024	-	-	-	-	7,024
662	CFD #81 Gabriella	12	-	-	-	-	12

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
663	CFD #74B Citrus/Summit	181,914	-	-	-	-	181,914
664	CFD #86 Etiwanda Ridge	921,108	-	-	-	-	921,108
665	CFD #85 The Meadows	5,764	-	-	-	-	5,764
666	CFD #88 Sierra Crest II	6,585	-	-	-	-	6,585
667	CFD #89 (Belrose)	39,001	-	-	-	-	39,001
668	CFD #90 Summit @ Rosena Ph 1	12,240,364	-	-	-	-	12,240,364
669	CFD #95 Summit at Rosena II	8,414,612	-	-	-	-	8,414,612
670	CFD #87 El Paseo	1,626,406	-	-	-	-	1,626,406
	Total Capital Project Funds	**$ 130,466,024**	**$ 20,493,200**	**$ 4,400,000**	**$ (7,993,070)**	**$ (876,830)**	**$ 146,489,324**
Enterprise Funds:							
701	Sewer Maint & Operations	$ 4,734,737	$ 28,880,000	$ -	$ (25,525,420)	$ (2,266,640)	$ 5,822,677
702	Sewer Capital Projects	1,881,554	275,000	-	(49,080)	(9,140)	2,098,334
703	Sewer Replacement	2,337,100	1,000,000	-	(2,138,580)	(107,170)	1,091,350
710	Water Utility	691,539	-	-	-	-	691,539
	Total Enterprise Funds	**$ 9,644,930**	**$ 30,155,000**	**$ -**	**$ (27,713,080)**	**$ (2,382,950)**	**$ 9,703,900**
Internal Service Funds:							
751	Fleet Operations	$ 10,275,739	$ 8,207,590	$ 2,562,170	$ (6,946,610)	$ -	$ 14,098,889
	Total Internal Service Funds	**$ 10,275,739**	**$ 8,207,590**	**$ 2,562,170**	**$ (6,946,610)**	**$ -**	**$ 14,098,889**
	TOTAL ALL FUNDS	**$ 259,915,631**	**$ 162,186,100**	**$ 30,520,370**	**$ (146,545,500)**	**$ (13,764,970)**	**$ 292,311,631**

Fontana Fire Protection District
Unreserved Fund Balances
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	Fontana Fire District	$ 25,831,539	$ 62,909,420	$ -	$ (65,012,780)	$ (7,224,150)	$ 16,504,029
211	FFD - CFD 2002-2	4,103,125	235,000	-	(60,940)	-	4,277,185
	Total Special Revenue Funds	**$ 29,934,664**	**$ 63,144,420**	**$ -**	**$ (65,073,720)**	**$ (7,224,150)**	**$ 20,781,214**
Capital Projects Funds:							
610	Fire Capital Projects	$ 6,160,137	$ -	$ 7,224,150	$ (7,224,150)	$ -	$ 6,160,137
	Total Capital Project Fund	**$ 6,160,137**	**$ -**	**$ 7,224,150**	**$ (7,224,150)**	**$ -**	**$ 6,160,137**
TOTAL FIRE DISTRICT FUNDS		**$ 36,094,801**	**$ 63,144,420**	**$ 7,224,150**	**$ (72,297,870)**	**$ (7,224,150)**	**$ 26,941,351**

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 197,022	$ -	$ -	$ -	$ -	$ 197,022
291	Housing Authority AB 1486	3,373,690	-	-	-	-	3,373,690
295	Permanent Local Hsg Alloc	(248)	1,500,000	-	(1,335,120)	-	164,632
297	Housing Authority - LMIHF	10,467,622	451,000	-	(267,700)	-	10,650,922
	Total Special Revenue Funds	**$ 14,038,086**	**$ 1,951,000**	**$ -**	**$ (1,602,820)**	**$ -**	**$ 14,386,266**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 753,232	$ 214,050	$ -	$ (222,150)	$ -	$ 745,132
698	Affordable Housing Trust	1,418,774	905,000	-	(33,550)	-	2,290,224
	Total Capital Project Funds	**$ 2,172,006**	**$ 1,119,050**	**$ -**	**$ (255,700)**	**$ -**	**$ 3,035,356**
TOTAL HOUSING AUTHORITY FUNDS		**$ 16,210,092**	**$ 3,070,050**	**$ -**	**$ (1,858,520)**	**$ -**	**$ 17,421,622**

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
299	Community Foundation	$ 475,899	$ -	$ -	$ (13,620)	$ -	$ 462,279
	Total Special Revenue Funds	**$ 475,899**	**$ -**	**$ -**	**$ (13,620)**	**$ -**	**$ 462,279**

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
101	General Fund	$ 48,416,906	$ 44,859,076	$ (3,557,830)	(7.35%)	
Other General Funds:						
102	City Technology	$ 762,321	$ 655,631	$ (106,690)	(14.00%)	Planned use of funds accumulated over period of time
103	Facility Maintenance	7,516	286	(7,230)	(96.19%)	Planned use of funds accumulated over period of time
104	Office of Emergency Svcs	1,025,084	949,224	(75,860)	(7.40%)	
105	KFON	1,641,624	1,865,174	223,550	13.62%	Revenues increasing faster than costs
106	Self-Insurance	7,452,686	7,328,376	(124,310)	(1.67%)	
107	Retiree Medical Benefits	23,769,549	23,796,209	26,660	0.11%	
108	Supplemental Retirement	1,615	1,615	-	0.00%	
110	GF Operating Projects	553,885	438,415	(115,470)	(20.85%)	Planned use of funds accumulated over period of time
115	Lease-Fire	2,406,545	7,315,905	4,909,360	204.00%	Funds to be accumulated for cashflow and/or projects
125	Storm Water Compliance	503,739	563,059	59,320	11.78%	Revenues increasing faster than costs
Special Revenue Funds:						
201	Muni Svcs Fiscal Impact	$ 22,347,427	$ 22,648,877	$ 301,450	1.35%	
210	Fontana Fire District	25,831,539	16,504,029	(9,327,510)	(36.11%)	Planned use of funds accumulated over period of time
211	FFD - CFD 2002-2	4,103,125	4,277,185	174,060	4.24%	
222	Crime Prev Asset Seizure	46,759	23,459	(23,300)	(49.83%)	Planned use of funds accumulated over period of time
223	Federal Asset Seizure	4,961,850	4,188,870	(772,980)	(15.58%)	Planned use of funds accumulated over period of time
224	State Asset Seizure	572,773	588,833	16,060	2.80%	
225	PD Traffic Safety	2,382,819	2,537,319	154,500	6.48%	
241	Air Quality Mgmt Dist	188,238	437,788	249,550	132.57%	Revenues increasing faster than costs
243	Traffic Safety	35,321	36,131	810	2.29%	
244	Prop 1B	135,878	135,878	-	0.00%	
245	Measure I 2010-2040 Reimb	92,348	92,358	10	0.01%	
246	Measure I 2010-2040 Local	24,289	3,478,459	3,454,170	14221.13%	Revenues increasing faster than costs
281	Gas Tax (State)	3,530,140	3,060,570	(469,570)	(13.30%)	Planned use of funds accumulated over period of time
282	Solid Waste Mitigation	749,582	245,972	(503,610)	(67.19%)	Planned use of funds accumulated over period of time
283	Road Maintenance & Rehab	42,097	5,302,837	5,260,740	12496.71%	Revenues increasing faster than costs
290	Housing Successor-Low/Mod	197,022	197,022	-	0.00%	
291	Housing Authority AB 1486	3,373,690	3,373,690	-	0.00%	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
295	Permanent Local Hsg Alloc	(248)	164,632	164,880	(66483.87%)	Planned use of funds accumulated over period of time
297	Housing Authority - LMIHF	10,467,622	10,650,922	183,300	1.75%	
299	Community Foundation	475,899	462,279	(13,620)	(2.86%)	
302	ARPA 2021	524,304	524,304	-	0.00%	
303	TDA/Article 3	1	1	-	0.00%	
321	Fed Law Enf Block Grant	69,886	68,446	(1,440)	(2.06%)	
322	State COPS AB 3229	762,615	601,725	(160,890)	(21.10%)	Planned use of funds accumulated over period of time
362	CDBG	1,965,849	1,461,819	(504,030)	(25.64%)	Planned use of funds accumulated over period of time
363	HOME	823,612	703,152	(120,460)	(14.63%)	Planned use of funds accumulated over period of time
365	Down Pymt Assistance Prgm	11,301	11,301	-	0.00%	
385	After School Program	106,211	297,471	191,260	180.08%	Revenues increasing faster than costs
386	ASES ELO-P Grant	-	2,140,650	2,140,650	0.00%	
395	LMD #1 City Wide	1,451,507	1,268,537	(182,970)	(12.61%)	Planned use of funds accumulated over period of time
396	LMD #2 Vlg of Heritage	(354,088)	2	354,090	(100.00%)	Planned use of funds accumulated over period of time
397	LMD #3-1 Empire Center	239,638	233,898	(5,740)	(2.40%)	
398	LMD #3 Hunter's Ridge	2,305,401	2,063,651	(241,750)	(10.49%)	Planned use of funds accumulated over period of time
399	LLMD #3 Hunter's Ridge	33,223	31,593	(1,630)	(4.91%)	
401	CFD #1 Southridge Village	4,651,644	3,346,754	(1,304,890)	(28.05%)	Planned use of funds accumulated over period of time
403	CFD #6-3A Bellgrove II	465,287	492,377	27,090	5.82%	
404	CFD #6-2 N Morningside	324,497	332,767	8,270	2.55%	
405	CFD #6-1 Stratham	503,220	463,970	(39,250)	(7.80%)	
406	CFD #6 The Landings	2,838,987	2,735,617	(103,370)	(3.64%)	
407	CFD #7 Country Club Est	291,289	242,129	(49,160)	(16.88%)	Planned use of funds accumulated over period of time
408	CFD #8 Presley	685,543	525,273	(160,270)	(23.38%)	Planned use of funds accumulated over period of time
409	CFD #9M Morningside	162,333	88,473	(73,860)	(45.50%)	Planned use of funds accumulated over period of time
410	CFD #10M Jurupa Ind	265,023	262,773	(2,250)	(0.85%)	
412	CFD #12 Sierra Lakes	1,139,530	905,470	(234,060)	(20.54%)	Planned use of funds accumulated over period of time
413	CFD #13M Summit Heights	569,610	299,260	(270,350)	(47.46%)	Planned use of funds accumulated over period of time
414	CFD #14M Sycamore Hills	133,121	83,481	(49,640)	(37.29%)	Planned use of funds accumulated over period of time
415	CFD #15M Silver Ridge	238,025	203,785	(34,240)	(14.39%)	Planned use of funds accumulated over period of time

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
416	CFD #16M Ventana Pointe	102,453	75,283	(27,170)	(26.52%)	Planned use of funds accumulated over period of time
418	CFD #18M Badiola Homes	42,887	40,457	(2,430)	(5.67%)	
420	CFD #20M	88,057	69,017	(19,040)	(21.62%)	Planned use of funds accumulated over period of time
421	CFD #21M	224,817	226,997	2,180	0.97%	
423	CFD #23M	35,521	26,801	(8,720)	(24.55%)	Planned use of funds accumulated over period of time
424	CFD #24M	175,947	176,877	930	0.53%	
425	CFD #25M	292,048	282,358	(9,690)	(3.32%)	
427	CFD #27M	38,749	25,809	(12,940)	(33.39%)	Planned use of funds accumulated over period of time
428	CFD #28M	510,930	504,580	(6,350)	(1.24%)	
429	CFD #29M	18,199	5,929	(12,270)	(67.42%)	Planned use of funds accumulated over period of time
430	CFD #30M	729,974	715,594	(14,380)	(1.97%)	
431	CFD #31 Citrus Heights No	468,199	600,729	132,530	28.31%	Revenues increasing faster than costs
432	CFD #32M	93,595	92,455	(1,140)	(1.22%)	
433	CFD #33M Empire Lighting	135,490	135,900	410	0.30%	
434	CFD #34 Empire Det Basin	247,302	255,302	8,000	3.23%	
435	CFD #35M	1,028,195	777,145	(251,050)	(24.42%)	Planned use of funds accumulated over period of time
436	CFD #36M	52,416	49,636	(2,780)	(5.30%)	
437	CFD #37 Montelago	260,659	245,209	(15,450)	(5.93%)	
438	CFD #38M	785,383	792,773	7,390	0.94%	
439	CFD #39M	45,659	44,039	(1,620)	(3.55%)	
440	CFD #40M	67,456	70,576	3,120	4.63%	
441	CFD #41M	113,364	111,244	(2,120)	(1.87%)	
442	CFD #42M	224,001	205,671	(18,330)	(8.18%)	
444	CFD #44M	27,752	26,332	(1,420)	(5.12%)	
445	CFD #45M	339,739	331,719	(8,020)	(2.36%)	
446	CFD #46M	282,910	285,120	2,210	0.78%	
447	CFD #47M	11,512	10,262	(1,250)	(10.86%)	Planned use of funds accumulated over period of time
448	CFD #48M	398,065	405,495	7,430	1.87%	
449	CFD #49M	28,146	25,816	(2,330)	(8.28%)	
450	CFD #50M	82,976	78,686	(4,290)	(5.17%)	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
451	CFD #51M	125,302	115,102	(10,200)	(8.14%)	
453	CFD #53M	68,382	68,712	330	0.48%	
454	CFD #54M	62,686	64,406	1,720	2.74%	
455	CFD #55M	49,372	48,942	(430)	(0.87%)	
456	CFD #56M	115,485	111,945	(3,540)	(3.07%)	
457	CFD #57M	60,801	61,071	270	0.44%	
458	CFD #58M	14,597	15,107	510	3.49%	
459	CFD #59M	7,787	9,857	2,070	26.58%	Revenues increasing faster than costs
460	CFD #60M	75,325	74,375	(950)	(1.26%)	
461	CFD #61M	359,241	370,541	11,300	3.15%	
462	CFD #62M	41,512	45,322	3,810	9.18%	
463	CFD #63M	522,175	562,735	40,560	7.77%	
464	CFD #64M	69,715	75,135	5,420	7.77%	
465	CFD #65M	184,358	189,198	4,840	2.63%	
467	CFD #67M	179,211	185,881	6,670	3.72%	
468	CFD #68M	123,123	123,543	420	0.34%	
469	CFD #69M	606,656	618,276	11,620	1.92%	
470	CFD #70 Avellino	208,472	212,942	4,470	2.14%	
471	CFD #71 Sierra Crest	336,642	319,752	(16,890)	(5.02%)	
472	CFD #72M	30,775	31,315	540	1.75%	
473	CFD #73M	259,197	267,317	8,120	3.13%	
474	CFD #74M	436,798	494,918	58,120	13.31%	Revenues increasing faster than costs
475	CFD #75M	49,518	50,018	500	1.01%	
476	CFD #76M	80,059	71,699	(8,360)	(10.44%)	Planned use of funds accumulated over period of time
477	CFD #77M	45,694	47,314	1,620	3.55%	
478	CFD #78M	247,527	254,397	6,870	2.78%	
479	CFD #79M	152,223	175,533	23,310	15.31%	Revenues increasing faster than costs
480	CFD #80 Bella Strada	424,969	439,109	14,140	3.33%	
481	CFD #81M	98,492	117,712	19,220	19.51%	Revenues increasing faster than costs
482	CFD #82M	137,906	167,706	29,800	21.61%	Revenues increasing faster than costs

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
483	CFD #83M	161,698	175,078	13,380	8.27%	
484	CFD #84M	35,027	38,857	3,830	10.93%	Revenues increasing faster than costs
485	CFD #85 The Meadows	744,993	815,883	70,890	9.52%	
486	CFD #86 Etiwanda Ridge	158,651	150,381	(8,270)	(5.21%)	
487	CFD #87 El Paseo	198,376	205,976	7,600	3.83%	
488	CFD #88 Sierra Crest II	229,595	266,995	37,400	16.29%	Revenues increasing faster than costs
489	CFD #89 Belrose	208,243	227,213	18,970	9.11%	
490	CFD #90 Summit at Rosena	1,129,936	1,238,246	108,310	9.59%	
491	CFD #91M	26,437	30,967	4,530	17.14%	Revenues increasing faster than costs
492	CFD #92M	65,318	78,578	13,260	20.30%	Revenues increasing faster than costs
493	CFD #93M	43,431	47,511	4,080	9.39%	
494	CFD #94M	8,155	10,385	2,230	27.35%	Revenues increasing faster than costs
495	CFD #95 Summit at Rosena II	392,597	363,597	(29,000)	(7.39%)	
496	CFD #96M Tr. 19957	21,637	30,897	9,260	42.80%	Revenues increasing faster than costs
497	CFD #97M	20,392	22,592	2,200	10.79%	Revenues increasing faster than costs
498	CFD #98M	17,708	21,918	4,210	23.77%	Revenues increasing faster than costs
500	CFD #100M Tr 2023	45,498	111,268	65,770	144.56%	Revenues increasing faster than costs
501	CFD #101M	23,166	28,816	5,650	24.39%	Revenues increasing faster than costs
502	CFD #102M	14,756	18,656	3,900	26.43%	Revenues increasing faster than costs
503	CFD #103M Estrada	8,578	12,168	3,590	41.85%	Revenues increasing faster than costs
504	CFD #104M	13,575	19,515	5,940	43.76%	Revenues increasing faster than costs
505	CFD #105M Tr 20346	29,088	34,008	4,920	16.91%	Revenues increasing faster than costs
506	CFD #106 Mountainview	43,655	96,495	52,840	121.04%	Revenues increasing faster than costs
507	CFD #107 Highland	36,411	44,611	8,200	22.52%	Revenues increasing faster than costs
509	CFD#109 Narra Hills	283,960	404,080	120,120	42.30%	Revenues increasing faster than costs
510	CFD #510M	-	12,550	12,550	0.00%	
511	CFD #511 Monterado	-	11,170	11,170	0.00%	
512	CFD #512 The Gardens	-	23,980	23,980	0.00%	
Debt Service Funds:						
580	General Debt Service	$ 2	$ 313,512	$ 313,510	15675500.00%	Revenues increasing faster than costs

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
Capital Projects Funds:						
601	Capital Reinvestment	$ 5,343,577	$ 10,343,587	$ 5,000,010	93.57%	Revenues increasing faster than costs
602	Capital Improvement	5	5	-	0.00%	
603	Future Capital Projects	6,717,088	6,565,668	(151,420)	(2.25%)	
610	Fire Capital Projects	6,160,137	6,160,137	-	0.00%	
620	San Sevaine Flood Control	2,000,905	2,703,875	702,970	35.13%	Revenues increasing faster than costs
621	Upper Etiwanda Flood Cont	45,958	45,958	-	0.00%	
622	Storm Drain	17,364,274	20,023,394	2,659,120	15.31%	Revenues increasing faster than costs
623	Sewer Expansion	16,497,254	16,927,974	430,720	2.61%	
630	Circulation Mitigation	28,068,342	32,777,622	4,709,280	16.78%	Revenues increasing faster than costs
631	Fire Assessment	195,815	111,355	(84,460)	(43.13%)	Planned use of funds accumulated over period of time
632	General Government	11,798,240	12,228,240	430,000	3.64%	
633	Landscape Medians	98,532	576,812	478,280	485.41%	Revenues increasing faster than costs
634	Library Cap Improvement	1,370,410	1,563,970	193,560	14.12%	Revenues increasing faster than costs
635	Parks Development	11,251,323	12,643,943	1,392,620	12.38%	Revenues increasing faster than costs
636	Police Capital Facilities	2,989,994	3,252,614	262,620	8.78%	
637	Underground Utilities	357,634	357,634	-	0.00%	
653	CFD #7 Club Estates	5,573	5,573	-	0.00%	
654	CFD #11 Heritage West	905	905	-	0.00%	
655	CFD #12 Sierra Lakes	8,153	8,153	-	0.00%	
657	CFD #31 Citrus Heights No	2,898,124	2,898,124	-	0.00%	
658	CFD #37 Montelago	7,333	7,333	-	0.00%	
659	CFD #70 Avellino	1,176	1,176	-	0.00%	
660	CFD #71 Sierra Crest	2,619	2,619	-	0.00%	
661	CFD #80 Bella Strada	7,024	7,024	-	0.00%	
662	CFD #81 Gabriella	12	12	-	0.00%	
663	CFD #74B Citrus/Summit	181,914	181,914	-	0.00%	
664	CFD #86 Etiwanda Ridge	921,108	921,108	-	0.00%	
665	CFD #85 The Meadows	5,764	5,764	-	0.00%	
666	CFD #88 Sierra Crest II	6,585	6,585	-	0.00%	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
667	CFD #89 (Belrose)	39,001	39,001	-	0.00%	
668	CFD #90 Summit @ Rosena Ph 1	12,240,364	12,240,364	-	0.00%	
669	CFD #95 Summit at Rosena II	8,414,612	8,414,612	-	0.00%	
670	CFD #87 El Paseo	1,626,406	1,626,406	-	0.00%	
697	Fontana Housing Authority	753,232	745,132	(8,100)	(1.08%)	
698	Affordable Housing Trust	1,418,774	2,290,224	871,450	61.42%	Revenues increasing faster than costs
Enterprise Funds:						
701	Sewer Maint & Operations	$ 4,734,737	$ 5,822,677	$ 1,087,940	22.98%	Revenues increasing faster than costs
702	Sewer Capital Projects	1,881,554	2,098,334	216,780	11.52%	Revenues increasing faster than costs
703	Sewer Replacement	2,337,100	1,091,350	(1,245,750)	(53.30%)	Planned use of funds accumulated over period of time
710	Water Utility	691,539	691,539	-	0.00%	
Internal Service Funds:						
751	Fleet Operations	$ 10,275,739	$ 14,098,889	$ 3,823,150	37.21%	Revenues increasing faster than costs

Other Funds
Unreserved Fund Balances
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2024	Budget				Projected Fund Balance June 30, 2025
			Revenues	Transfers In	Expenditures	Transfers Out	
Other General Funds:							
102	City Technology	$ 655,631	$ -	$ 5,634,940	$ (5,863,850)	$ -	$ 426,721
103	Facility Maintenance	286	-	8,207,800	(8,208,080)	-	6
104	Office of Emergency Svcs	949,224	-	-	(76,260)	-	872,964
105	KFON	1,865,174	250,000	-	(26,450)	-	2,088,724
106	Self-Insurance	7,328,376	8,657,310	-	(8,741,010)	-	7,244,676
107	Retiree Medical Benefits	23,796,209	260,000	2,600,000	(2,832,510)	-	23,823,699
108	Supplemental Retirement	1,615	-	35,000	(35,000)	-	1,615
110	GF Operating Projects	438,415	-	1,884,680	(1,975,210)	-	347,885
115	Lease-Fire	7,315,905	5,007,540	-	-	-	12,323,445
125	Storm Water Compliance	563,059	283,500	-	(223,870)	-	622,689
	Total Other General Funds	**$ 42,913,894**	**$ 14,458,350**	**$ 18,362,420**	**$ (27,982,240)**	**$ -**	**$ 47,752,424**
Special Revenue Funds:							
201	Muni Svcs Fiscal Impact	$ 22,648,877	$ 1,250,000	$ -	$ -	$ (948,550)	$ 22,950,327
222	Crime Prev Asset Seizure	23,459	10,000	-	(33,300)	-	159
223	Federal Asset Seizure	4,188,870	1,570,000	-	(2,363,790)	-	3,395,080
224	State Asset Seizure	588,833	78,000	-	(62,190)	-	604,643
225	PD Traffic Safety	2,537,319	400,000	-	(257,000)	-	2,680,319
241	Air Quality Mgmt Dist	437,788	280,000	-	(18,360)	(12,090)	687,338
243	Traffic Safety	36,131	45,000	-	(44,190)	-	36,941
244	Prop 1B	135,878	-	-	-	-	135,878
245	Measure I 2010-2040 Reimb	92,358	-	-	-	-	92,358
246	Measure I 2010-2040 Local	3,478,459	5,524,500	-	(1,655,920)	(450,220)	6,896,819
281	Gas Tax (State)	3,060,570	6,042,980	-	(6,119,480)	(385,440)	2,598,630
282	Solid Waste Mitigation	245,972	3,000,000	-	(2,547,380)	(320,230)	378,362
283	Road Maintenance & Rehab	5,302,837	10,521,380	-	(5,465,920)	-	10,358,297
301	Grants	-	75,000	-	(75,000)	-	-
302	ARPA 2021	524,304	-	-	(10)	-	524,294

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
303	TDA/Article 3	1	-	-	-	-	1
321	Fed Law Enf Block Grant	68,446	-	-	(29,680)	-	38,766
322	State COPS AB 3229	601,725	300,000	-	(460,840)	-	440,885
362	CDBG	1,461,819	2,175,000	-	(2,593,460)	(91,800)	951,559
363	HOME	703,152	820,000	-	(942,140)	-	581,012
365	Down Pymt Assistance Prgm	11,301	-	-	-	-	11,301
385	After School Program	297,471	4,407,400	-	(3,842,090)	(372,300)	490,481
386	ASES ELO-P Grant	2,140,650	29,731,200	-	(27,223,400)	(372,300)	4,276,150
387	ASES ELO-P TK Grant	-	432,680	-	(432,680)	-	-
395	LMD #1 City Wide	1,268,537	1,106,410	-	(1,004,380)	(244,440)	1,126,127
396	LMD #2 Vlg of Heritage	2	2,720,090	865,590	(3,085,960)	(499,720)	2
397	LMD #3-1 Empire Center	233,898	75,220	-	(63,460)	(12,830)	232,828
398	LMD #3 Hunter's Ridge	2,063,651	965,430	107,140	(947,550)	(161,950)	2,026,721
399	LLMD #3 Hunter's Ridge	31,593	42,510	-	(34,620)	(7,000)	32,483
401	CFD #1 Southridge Village	3,346,754	5,505,000	-	(4,445,850)	(2,506,300)	1,899,604
403	CFD #6-3A Bellgrove II	492,377	277,550	-	(174,200)	(55,650)	540,077
404	CFD #6-2 N Morningside	332,767	110,330	-	(72,110)	(15,280)	355,707
405	CFD #6-1 Stratham	463,970	222,960	-	(120,100)	(124,270)	442,560
406	CFD #6 The Landings	2,735,617	399,390	105,430	(499,360)	(88,650)	2,652,427
407	CFD #7 Country Club Est	242,129	135,670	13,100	(155,920)	(33,310)	201,669
408	CFD #8 Presley	525,273	87,730	106,600	(240,150)	(57,150)	422,303
409	CFD #9M Morningside	88,473	197,610	-	(132,660)	(123,490)	29,933
410	CFD #10M Jurupa Ind	262,773	45,510	-	(41,930)	(9,390)	256,963
412	CFD #12 Sierra Lakes	905,470	1,104,280	218,480	(1,091,780)	(199,480)	936,970
413	CFD #13M Summit Heights	299,260	568,440	105,980	(740,310)	(125,690)	107,680
414	CFD #14M Sycamore Hills	83,481	514,010	-	(286,860)	(234,320)	76,311
415	CFD #15M Silver Ridge	203,785	355,110	-	(140,000)	(220,880)	198,015
416	CFD #16M Ventana Pointe	75,283	52,040	-	(38,430)	(36,730)	52,163
418	CFD #18M Badiola Homes	40,457	8,240	-	(2,950)	(7,080)	38,667
420	CFD #20M	69,017	38,720	-	(32,240)	(23,400)	52,097

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
421	CFD #21M	226,997	48,000	-	(20,110)	(25,630)	229,257
423	CFD #23M	26,801	9,020	-	(2,130)	(13,410)	20,281
424	CFD #24M	176,877	53,940	-	(17,270)	(31,180)	182,367
425	CFD #25M	282,358	98,570	-	(42,540)	(58,080)	280,308
427	CFD #27M	25,809	70,740	-	(48,120)	(30,690)	17,739
428	CFD #28M	504,580	174,880	-	(54,470)	(112,090)	512,900
429	CFD #29M	5,929	31,950	-	(18,520)	(13,400)	5,959
430	CFD #30M	715,594	283,270	-	(118,170)	(156,360)	724,334
431	CFD #31 Citrus Heights No	600,729	581,480	-	(213,170)	(187,300)	781,739
432	CFD #32M	92,455	21,540	-	(3,490)	(17,400)	93,105
433	CFD #33M Empire Lighting	135,900	49,880	-	(40,220)	(6,140)	139,420
434	CFD #34 Empire Det Basin	255,302	25,580	-	(10,950)	(4,580)	265,352
435	CFD #35M	777,145	633,110	-	(610,760)	(166,170)	633,325
436	CFD #36M	49,636	26,640	-	(9,530)	(18,190)	48,556
437	CFD #37 Montelago	245,209	105,230	-	(90,860)	(45,010)	214,569
438	CFD #38M	792,773	213,780	-	(73,910)	(114,980)	817,663
439	CFD #39M	44,039	26,930	-	(17,380)	(15,310)	38,279
440	CFD #40M	70,576	12,750	-	(980)	(7,530)	74,816
441	CFD #41M	111,244	18,240	-	(11,450)	(7,480)	110,554
442	CFD #42M	205,671	52,860	-	(80,180)	(4,350)	174,001
444	CFD #44M	26,332	10,790	-	(5,880)	(5,570)	25,672
445	CFD #45M	331,719	120,960	-	(66,960)	(52,740)	332,979
446	CFD #46M	285,120	58,620	-	(29,820)	(21,000)	292,920
447	CFD #47M	10,262	13,870	-	(8,650)	(990)	14,492
448	CFD #48M	405,495	90,900	-	(47,290)	(26,050)	423,055
449	CFD #49M	25,816	15,430	-	(11,110)	(4,150)	25,986
450	CFD #50M	78,686	42,980	-	(23,680)	(27,850)	70,136
451	CFD #51M	115,102	79,630	-	(48,460)	(35,630)	110,642
453	CFD #53M	68,712	10,670	-	(4,710)	(4,850)	69,822
454	CFD #54M	64,406	30,210	-	(13,050)	(13,060)	68,506

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
455	CFD #55M	48,942	8,610	-	(5,540)	(2,930)	49,082
456	CFD #56M	111,945	31,510	-	(440)	(25,270)	117,745
457	CFD #57M	61,071	18,110	-	(10,750)	(5,750)	62,681
458	CFD #58M	15,107	5,340	-	(550)	(120)	19,777
459	CFD #59M	9,857	2,910	-	(1,340)	(40)	11,387
460	CFD #60M	74,375	15,200	-	(9,650)	(5,290)	74,635
461	CFD #61M	370,541	66,270	-	(21,460)	(28,100)	387,251
462	CFD #62M	45,322	6,750	-	(2,170)	(160)	49,742
463	CFD #63M	562,735	66,250	-	(18,420)	(1,590)	608,975
464	CFD #64M	75,135	5,960	-	-	-	81,095
465	CFD #65M	189,198	24,060	-	(9,440)	(10,270)	193,548
467	CFD #67M	185,881	51,040	-	(16,350)	(23,820)	196,751
468	CFD #68M	123,543	29,760	-	(14,730)	(12,090)	126,483
469	CFD #69M	618,276	198,960	-	(68,490)	(98,670)	650,076
470	CFD #70 Avellino	212,942	94,440	-	(44,340)	(37,730)	225,312
471	CFD #71 Sierra Crest	319,752	141,700	-	(103,270)	(44,370)	313,812
472	CFD #72M	31,315	12,990	-	(5,480)	(5,910)	32,915
473	CFD #73M	267,317	79,480	-	(28,720)	(36,140)	281,937
474	CFD #74M	494,918	102,630	-	(34,740)	(900)	561,908
475	CFD #75M	50,018	17,370	-	(7,170)	(8,260)	51,958
476	CFD #76M	71,699	40,560	-	(30,940)	(14,730)	66,589
477	CFD #77M	47,314	15,610	-	(6,470)	(6,270)	50,184
478	CFD #78M	254,397	84,530	-	(17,160)	(53,170)	268,597
479	CFD #79M	175,533	26,020	-	(340)	(20)	201,193
480	CFD #80 Bella Strada	439,109	257,060	-	(101,580)	(120,090)	474,499
481	CFD #81M	117,712	132,090	-	(47,480)	(53,920)	148,402
482	CFD #82M	167,706	32,770	-	-	-	200,476
483	CFD #83M	175,078	74,980	-	(25,850)	(29,650)	194,558
484	CFD #84M	38,857	23,600	-	(8,330)	(9,490)	44,637
485	CFD #85 The Meadows	815,883	507,120	-	(272,270)	(124,380)	926,353

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
486	CFD #86 Etiwanda Ridge	150,381	77,140	-	(47,350)	(31,650)	148,521
487	CFD #87 El Paseo	205,976	89,000	-	(14,450)	(59,090)	221,436
488	CFD #88 Sierra Crest II	266,995	137,540	-	(49,600)	(39,260)	315,675
489	CFD #89 Belrose	227,213	73,890	-	(19,630)	(28,990)	252,483
490	CFD #90 Summit at Rosena	1,238,246	426,970	-	(169,590)	(114,190)	1,381,436
491	CFD #91M	30,967	7,360	-	-	-	38,327
492	CFD #92M	78,578	20,240	-	-	(5,140)	93,678
493	CFD #93M	47,511	13,620	-	(4,320)	(4,100)	52,711
494	CFD #94M	10,385	4,240	-	-	(1,620)	13,005
495	CFD #95 Summit at Rosena II	363,597	196,770	-	(183,920)	(27,760)	348,687
496	CFD #96M Tr. 19957	30,897	13,450	-	-	-	44,347
497	CFD #97M	22,592	6,300	-	-	(3,520)	25,372
498	CFD #98M	21,918	7,300	-	-	-	29,218
500	CFD #100M Tr 2023	111,268	100,620	-	(26,190)	(160)	185,538
501	CFD #101M	28,816	9,770	-	-	-	38,586
502	CFD #102M	18,656	6,070	-	-	(1,620)	23,106
503	CFD #103M Estrada	12,168	5,430	-	-	(1,350)	16,248
504	CFD #104M	19,515	16,680	-	(5,820)	-	30,375
505	CFD #105M Tr 20346	34,008	55,880	-	(19,890)	(26,260)	43,738
506	CFD #106 Mountainview	96,495	111,420	-	(5,910)	(36,000)	166,005
507	CFD #107 Highland	44,611	48,300	-	(6,970)	(28,910)	57,031
509	CFD#109 Narra Hills	404,080	432,170	-	(146,890)	(128,760)	560,600
510	CFD #510M	12,550	19,170	-	-	(4,870)	26,850
511	CFD #511 Monterado	11,170	79,720	-	(7,980)	(53,500)	29,410
512	CFD #512 The Gardens	23,980	328,470	-	(139,600)	(137,730)	75,120
	Total Special Revenue Funds	**$ 78,792,112**	**$ 88,669,040**	**$ 1,522,320**	**$ (71,023,050)**	**$ (10,460,720)**	**$ 87,499,702**

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
Debt Service Funds:							
580	General Debt Service	$ 313,512	$ 1,381,300	$ 2,946,440	$ (4,010,350)	$ -	$ 630,902
	Total Debt Service Funds	**$ 313,512**	**$ 1,381,300**	**$ 2,946,440**	**$ (4,010,350)**	**$ -**	**$ 630,902**
Capital Project Funds:							
601	Capital Reinvestment	$ 10,343,587	$ 5,133,000	$ 4,300,000	$ (4,433,000)	$ -	$ 15,343,587
602	Capital Improvement	5	-	-	-	-	5
603	Future Capital Projects	6,565,668	-	-	-	(151,420)	6,414,248
620	San Sevaine Flood Control	2,703,875	805,800	-	(92,700)	(8,320)	3,408,655
621	Upper Etiwanda Flood Cont	45,958	-	-	-	-	45,958
622	Storm Drain	20,023,394	3,555,000	-	(798,220)	(98,460)	22,681,714
623	Sewer Expansion	16,927,974	2,525,000	-	(2,075,000)	(19,280)	17,358,694
630	Circulation Mitigation	32,777,622	4,651,000	-	(12,830)	(73,880)	37,341,912
631	Fire Assessment	111,355	260,000	-	-	(344,460)	26,895
632	General Government	12,228,240	430,000	-	-	-	12,658,240
633	Landscape Medians	576,812	650,000	-	(50,000)	(11,720)	1,165,092
634	Library Cap Improvement	1,563,970	200,000	-	-	(6,440)	1,757,530
635	Parks Development	12,643,943	2,100,000	-	(333,780)	(123,970)	14,286,193
636	Police Capital Facilities	3,252,614	400,000	-	(98,500)	(38,880)	3,515,234
637	Underground Utilities	357,634	-	-	-	-	357,634
653	CFD #7 Club Estates	5,573	-	-	-	-	5,573
654	CFD #11 Heritage West	905	-	-	-	-	905
655	CFD #12 Sierra Lakes	8,153	-	-	-	-	8,153
657	CFD #31 Citrus Heights No	2,898,124	-	-	-	-	2,898,124
658	CFD #37 Montelago	7,333	-	-	-	-	7,333
659	CFD #70 Avellino	1,176	-	-	-	-	1,176
660	CFD #71 Sierra Crest	2,619	-	-	-	-	2,619
661	CFD #80 Bella Strada	7,024	-	-	-	-	7,024
662	CFD #81 Gabriella	12	-	-	-	-	12

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
663	CFD #74B Citrus/Summit	181,914	-	-	-	-	181,914
664	CFD #86 Etiwanda Ridge	921,108	-	-	-	-	921,108
665	CFD #85 The Meadows	5,764	-	-	-	-	5,764
666	CFD #88 Sierra Crest II	6,585	-	-	-	-	6,585
667	CFD #89 (Belrose)	39,001	-	-	-	-	39,001
668	CFD #90 Summit @ Rosena Ph 1	12,240,364	-	-	-	-	12,240,364
669	CFD #95 Summit at Rosena II	8,414,612	-	-	-	-	8,414,612
670	CFD #87 El Paseo	1,626,406	-	-	-	-	1,626,406
	Total Capital Project Funds	**$ 146,489,324**	**$ 20,709,800**	**$ 4,300,000**	**$ (7,894,030)**	**$ (876,830)**	**$ 162,728,264**
Enterprise Funds:							
701	Sewer Maint & Operations	$ 5,822,677	$ 31,165,000	$ -	$ (26,690,130)	$ (2,266,640)	$ 8,030,907
702	Sewer Capital Projects	2,098,334	300,000	-	(49,690)	(155,350)	2,193,294
703	Sewer Replacement	1,091,350	1,000,000	146,210	(2,130,390)	(107,170)	-
710	Water Utility	691,539	-	-	-	-	691,539
	Total Enterprise Funds	**$ 9,703,900**	**$ 32,465,000**	**$ 146,210**	**$ (28,870,210)**	**$ (2,529,160)**	**$ 10,915,740**
Internal Service Funds:							
751	Fleet Operations	$ 14,098,889	$ 8,207,590	$ 2,500,000	$ (6,511,600)	$ -	$ 18,294,879
	Total Internal Service Funds	**$ 14,098,889**	**$ 8,207,590**	**$ 2,500,000**	**$ (6,511,600)**	**$ -**	**$ 18,294,879**
	TOTAL ALL FUNDS	**$ 292,311,631**	**$ 165,891,080**	**$ 29,777,390**	**$ (146,291,480)**	**$ (13,866,710)**	**$ 327,821,911**

Fontana Fire Protection District
Unreserved Fund Balances
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2024	Budget				Projected Fund Balance June 30, 2025
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	Fontana Fire District	$ 16,504,029	$ 65,224,780	$ -	$ (68,517,180)	$ (224,150)	$ 12,987,479
211	FFD - CFD 2002-2	4,277,185	235,000	-	(33,440)	-	4,478,745
	Total Special Revenue Funds	**$ 20,781,214**	**$ 65,459,780**	**$ -**	**$ (68,550,620)**	**$ (224,150)**	**$ 17,466,224**
Capital Projects Funds:							
610	Fire Capital Projects	$ 6,160,137	$ -	$ 224,150	$ (224,150)	$ -	$ 6,160,137
	Total Capital Project Fund	**$ 6,160,137**	**$ -**	**$ 224,150**	**$ (224,150)**	**$ -**	**$ 6,160,137**
TOTAL FIRE DISTRICT FUNDS		**$ 26,941,351**	**$ 65,459,780**	**$ 224,150**	**$ (68,774,770)**	**$ (224,150)**	**$ 23,626,361**

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2024	Budget				Projected Fund Balance June 30, 2025
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 197,022	$ -	$ -	$ -	$ -	$ 197,022
291	Housing Authority AB 1486	3,373,690	-	-	-	-	3,373,690
295	Permanent Local Hsg Alloc	164,632	1,500,000	-	(1,335,310)	-	329,322
297	Housing Authority - LMIHF	10,650,922	451,000	-	(271,830)	-	10,830,092
	Total Special Revenue Funds	**$ 14,386,266**	**$ 1,951,000**	**$ -**	**$ (1,607,140)**	**$ -**	**$ 14,730,126**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 745,132	$ 214,050	$ -	$ (184,150)	$ -	$ 775,032
698	Affordable Housing Trust	2,290,224	905,000	-	(33,550)	-	3,161,674
	Total Capital Project Funds	**$ 3,035,356**	**$ 1,119,050**	**$ -**	**$ (217,700)**	**$ -**	**$ 3,936,706**
TOTAL HOUSING AUTHORITY FUNDS		**$ 17,421,622**	**$ 3,070,050**	**$ -**	**$ (1,824,840)**	**$ -**	**$ 18,666,832**

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2024	Budget				Projected Fund Balance June 30, 2025
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
299	Community Foundation	$ 462,279	$ -	$ -	$ (6,620)	$ -	$ 455,659
	Total Special Revenue Funds	**$ 462,279**	**$ -**	**$ -**	**$ (6,620)**	**$ -**	**$ 455,659**

Summary of Changes in Fund Balance Greater Than 10% Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2024	Projected Fund Balance June 30, 2025	Change	% Change	Reasons for Changes Greater than 10%
101	General Fund	$ 44,859,076	$ 41,301,246	$ (3,557,830)	(7.93%)	
Other General Funds:						
102	City Technology	$ 655,631	$ 548,941	$ (106,690)	(16.27%)	Planned use of funds accumulated over period of time
103	Facility Maintenance	286	(6,944)	(7,230)	(2527.97%)	Planned use of funds accumulated over period of time
104	Office of Emergency Svcs	949,224	873,364	(75,860)	(7.99%)	
105	KFON	1,865,174	2,088,724	223,550	11.99%	Revenues increasing faster than costs
106	Self-Insurance	7,328,376	7,204,066	(124,310)	(1.70%)	
107	Retiree Medical Benefits	23,796,209	23,822,869	26,660	0.11%	
108	Supplemental Retirement	1,615	1,615	-	0.00%	
110	GF Operating Projects	438,415	322,945	(115,470)	(26.34%)	Planned use of funds accumulated over period of time
115	Lease-Fire	7,315,905	12,225,265	4,909,360	67.11%	Revenues increasing faster than costs
125	Storm Water Compliance	563,059	622,379	59,320	10.54%	Revenues increasing faster than costs
Special Revenue Funds:						
201	Muni Svcs Fiscal Impact	$ 22,648,877	$ 22,950,327	$ 301,450	1.33%	
210	Fontana Fire District	16,504,029	7,176,519	(9,327,510)	(56.52%)	Planned use of funds accumulated over period of time
211	FFD - CFD 2002-2	4,277,185	4,451,245	174,060	4.07%	
222	Crime Prev Asset Seizure	23,459	159	(23,300)	(99.32%)	Planned use of funds accumulated over period of time
223	Federal Asset Seizure	4,188,870	3,415,890	(772,980)	(18.45%)	Planned use of funds accumulated over period of time
224	State Asset Seizure	588,833	604,893	16,060	2.73%	
225	PD Traffic Safety	2,537,319	2,691,819	154,500	6.09%	
241	Air Quality Mgmt Dist	437,788	687,338	249,550	57.00%	Revenues increasing faster than costs
243	Traffic Safety	36,131	36,941	810	2.24%	
244	Prop 1B	135,878	135,878	-	0.00%	
245	Measure I 2010-2040 Reimb	92,358	92,368	10	0.01%	
246	Measure I 2010-2040 Local	3,478,459	6,932,629	3,454,170	99.30%	Revenues increasing faster than costs
281	Gas Tax (State)	3,060,570	2,591,000	(469,570)	(15.34%)	Planned use of funds accumulated over period of time
282	Solid Waste Mitigation	245,972	(257,638)	(503,610)	(204.74%)	Planned use of funds accumulated over period of time
283	Road Maintenance & Rehab	5,302,837	10,563,577	5,260,740	99.21%	Revenues increasing faster than costs
290	Housing Successor-Low/Mod	197,022	197,022	-	0.00%	
291	Housing Authority AB 1486	3,373,690	3,373,690	-	0.00%	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
295	Permanent Local Hsg Alloc	164,632	329,512	164,880	100.15%	Revenues increasing faster than costs
297	Housing Authority - LMIHF	10,650,922	10,834,222	183,300	1.72%	
299	Community Foundation	462,279	448,659	(13,620)	(2.95%)	
302	ARPA 2021	524,304	524,304	-	0.00%	
303	TDA/Article 3	1	1	-	0.00%	
321	Fed Law Enf Block Grant	68,446	67,006	(1,440)	(2.10%)	
322	State COPS AB 3229	601,725	440,835	(160,890)	(26.74%)	Planned use of funds accumulated over period of time
362	CDBG	1,461,819	957,789	(504,030)	(34.48%)	Planned use of funds accumulated over period of time
363	HOME	703,152	582,692	(120,460)	(17.13%)	Planned use of funds accumulated over period of time
365	Down Pymt Assistance Prgm	11,301	11,301	-	0.00%	
385	After School Program	297,471	488,731	191,260	64.30%	Revenues increasing faster than costs
386	ASES ELO-P Grant	2,140,650	4,281,300	2,140,650	100.00%	Revenues increasing faster than costs
395	LMD #1 City Wide	1,268,537	1,085,567	(182,970)	(14.42%)	Planned use of funds accumulated over period of time
396	LMD #2 Vlg of Heritage	2	354,092	354,090	17704500.00%	Revenues increasing faster than costs
397	LMD #3-1 Empire Center	233,898	228,158	(5,740)	(2.45%)	
398	LMD #3 Hunter's Ridge	2,063,651	1,821,901	(241,750)	(11.71%)	Planned use of funds accumulated over period of time
399	LLMD #3 Hunter's Ridge	31,593	29,963	(1,630)	(5.16%)	
401	CFD #1 Southridge Village	3,346,754	2,041,864	(1,304,890)	(38.99%)	Planned use of funds accumulated over period of time
403	CFD #6-3A Bellgrove II	492,377	519,467	27,090	5.50%	
404	CFD #6-2 N Morningside	332,767	341,037	8,270	2.49%	
405	CFD #6-1 Stratham	463,970	424,720	(39,250)	(8.46%)	
406	CFD #6 The Landings	2,735,617	2,632,247	(103,370)	(3.78%)	
407	CFD #7 Country Club Est	242,129	192,969	(49,160)	(20.30%)	Planned use of funds accumulated over period of time
408	CFD #8 Presley	525,273	365,003	(160,270)	(30.51%)	Planned use of funds accumulated over period of time
409	CFD #9M Morningside	88,473	14,613	(73,860)	(83.48%)	Planned use of funds accumulated over period of time
410	CFD #10M Jurupa Ind	262,773	260,523	(2,250)	(0.86%)	
412	CFD #12 Sierra Lakes	905,470	671,410	(234,060)	(25.85%)	Planned use of funds accumulated over period of time
413	CFD #13M Summit Heights	299,260	28,910	(270,350)	(90.34%)	Planned use of funds accumulated over period of time
414	CFD #14M Sycamore Hills	83,481	33,841	(49,640)	(59.46%)	Planned use of funds accumulated over period of time
415	CFD #15M Silver Ridge	203,785	169,545	(34,240)	(16.80%)	Planned use of funds accumulated over period of time

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
416	CFD #16M Ventana Pointe	75,283	48,113	(27,170)	(36.09%)	Planned use of funds accumulated over period of time
418	CFD #18M Badiola Homes	40,457	38,027	(2,430)	(6.01%)	
420	CFD #20M	69,017	49,977	(19,040)	(27.59%)	Planned use of funds accumulated over period of time
421	CFD #21M	226,997	229,177	2,180	0.96%	
423	CFD #23M	26,801	18,081	(8,720)	(32.54%)	Planned use of funds accumulated over period of time
424	CFD #24M	176,877	177,807	930	0.53%	
425	CFD #25M	282,358	272,668	(9,690)	(3.43%)	
427	CFD #27M	25,809	12,869	(12,940)	(50.14%)	Planned use of funds accumulated over period of time
428	CFD #28M	504,580	498,230	(6,350)	(1.26%)	
429	CFD #29M	5,929	(6,341)	(12,270)	(206.95%)	Planned use of funds accumulated over period of time
430	CFD #30M	715,594	701,214	(14,380)	(2.01%)	
431	CFD #31 Citrus Heights No	600,729	733,259	132,530	22.06%	Revenues increasing faster than costs
432	CFD #32M	92,455	91,315	(1,140)	(1.23%)	
433	CFD #33M Empire Lighting	135,900	136,310	410	0.30%	
434	CFD #34 Empire Det Basin	255,302	263,302	8,000	3.13%	
435	CFD #35M	777,145	526,095	(251,050)	(32.30%)	Planned use of funds accumulated over period of time
436	CFD #36M	49,636	46,856	(2,780)	(5.60%)	
437	CFD #37 Montelago	245,209	229,759	(15,450)	(6.30%)	
438	CFD #38M	792,773	800,163	7,390	0.93%	
439	CFD #39M	44,039	42,419	(1,620)	(3.68%)	
440	CFD #40M	70,576	73,696	3,120	4.42%	
441	CFD #41M	111,244	109,124	(2,120)	(1.91%)	
442	CFD #42M	205,671	187,341	(18,330)	(8.91%)	
444	CFD #44M	26,332	24,912	(1,420)	(5.39%)	
445	CFD #45M	331,719	323,699	(8,020)	(2.42%)	
446	CFD #46M	285,120	287,330	2,210	0.78%	
447	CFD #47M	10,262	9,012	(1,250)	(12.18%)	Planned use of funds accumulated over period of time
448	CFD #48M	405,495	412,925	7,430	1.83%	
449	CFD #49M	25,816	23,486	(2,330)	(9.03%)	
450	CFD #50M	78,686	74,396	(4,290)	(5.45%)	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
451	CFD #51M	115,102	104,902	(10,200)	(8.86%)	
453	CFD #53M	68,712	69,042	330	0.48%	
454	CFD #54M	64,406	66,126	1,720	2.67%	
455	CFD #55M	48,942	48,512	(430)	(0.88%)	
456	CFD #56M	111,945	108,405	(3,540)	(3.16%)	
457	CFD #57M	61,071	61,341	270	0.44%	
458	CFD #58M	15,107	15,617	510	3.38%	
459	CFD #59M	9,857	11,927	2,070	21.00%	Revenues increasing faster than costs
460	CFD #60M	74,375	73,425	(950)	(1.28%)	
461	CFD #61M	370,541	381,841	11,300	3.05%	
462	CFD #62M	45,322	49,132	3,810	8.41%	
463	CFD #63M	562,735	603,295	40,560	7.21%	
464	CFD #64M	75,135	80,555	5,420	7.21%	
465	CFD #65M	189,198	194,038	4,840	2.56%	
467	CFD #67M	185,881	192,551	6,670	3.59%	
468	CFD #68M	123,543	123,963	420	0.34%	
469	CFD #69M	618,276	629,896	11,620	1.88%	
470	CFD #70 Avellino	212,942	217,412	4,470	2.10%	
471	CFD #71 Sierra Crest	319,752	302,862	(16,890)	(5.28%)	
472	CFD #72M	31,315	31,855	540	1.72%	
473	CFD #73M	267,317	275,437	8,120	3.04%	
474	CFD #74M	494,918	553,038	58,120	11.74%	Revenues increasing faster than costs
475	CFD #75M	50,018	50,518	500	1.00%	
476	CFD #76M	71,699	63,339	(8,360)	(11.66%)	Planned use of funds accumulated over period of time
477	CFD #77M	47,314	48,934	1,620	3.42%	
478	CFD #78M	254,397	261,267	6,870	2.70%	
479	CFD #79M	175,533	198,843	23,310	13.28%	Revenues increasing faster than costs
480	CFD #80 Bella Strada	439,109	453,249	14,140	3.22%	
481	CFD #81M	117,712	136,932	19,220	16.33%	Revenues increasing faster than costs
482	CFD #82M	167,706	197,506	29,800	17.77%	Revenues increasing faster than costs

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
483	CFD #83M	175,078	188,458	13,380	7.64%	
484	CFD #84M	38,857	42,687	3,830	9.86%	
485	CFD #85 The Meadows	815,883	886,773	70,890	8.69%	
486	CFD #86 Etiwanda Ridge	150,381	142,111	(8,270)	(5.50%)	
487	CFD #87 El Paseo	205,976	213,576	7,600	3.69%	
488	CFD #88 Sierra Crest II	266,995	304,395	37,400	14.01%	Revenues increasing faster than costs
489	CFD #89 Belrose	227,213	246,183	18,970	8.35%	
490	CFD #90 Summit at Rosena	1,238,246	1,346,556	108,310	8.75%	
491	CFD #91M	30,967	35,497	4,530	14.63%	Revenues increasing faster than costs
492	CFD #92M	78,578	91,838	13,260	16.87%	Revenues increasing faster than costs
493	CFD #93M	47,511	51,591	4,080	8.59%	
494	CFD #94M	10,385	12,615	2,230	21.47%	Revenues increasing faster than costs
495	CFD #95 Summit at Rosena II	363,597	334,597	(29,000)	(7.98%)	
496	CFD #96M Tr. 19957	30,897	40,157	9,260	29.97%	Revenues increasing faster than costs
497	CFD #97M	22,592	24,792	2,200	9.74%	
498	CFD #98M	21,918	26,128	4,210	19.21%	Revenues increasing faster than costs
500	CFD #100M Tr 2023	111,268	177,038	65,770	59.11%	Revenues increasing faster than costs
501	CFD #101M	28,816	34,466	5,650	19.61%	Revenues increasing faster than costs
502	CFD #102M	18,656	22,556	3,900	20.90%	Revenues increasing faster than costs
503	CFD #103M Estrada	12,168	15,758	3,590	29.50%	Revenues increasing faster than costs
504	CFD #104M	19,515	25,455	5,940	30.44%	Revenues increasing faster than costs
505	CFD #105M Tr 20346	34,008	38,928	4,920	14.47%	Revenues increasing faster than costs
506	CFD #106 Mountainview	96,495	149,335	52,840	54.76%	Revenues increasing faster than costs
507	CFD #107 Highland	44,611	52,811	8,200	18.38%	Revenues increasing faster than costs
509	CFD#109 Narra Hills	404,080	524,200	120,120	29.73%	Revenues increasing faster than costs
510	CFD #510M	12,550	25,100	12,550	100.00%	Revenues increasing faster than costs
511	CFD #511 Monterado	11,170	22,340	11,170	100.00%	Revenues increasing faster than costs
512	CFD #512 The Gardens	23,980	47,960	23,980	100.00%	Revenues increasing faster than costs
Debt Service Funds:						
580	General Debt Service	$ 313,512	$ 627,022	$ 313,510	100.00%	Revenues increasing faster than costs

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
Capital Projects Funds:						
601	Capital Reinvestment	$ 10,343,587	$ 15,343,597	$ 5,000,010	48.34%	Revenues increasing faster than costs
602	Capital Improvement	5	5	-	0.00%	
603	Future Capital Projects	6,565,668	6,414,248	(151,420)	(2.31%)	
610	Fire Capital Projects	6,160,137	6,160,137	-	0.00%	
620	San Sevaine Flood Control	2,703,875	3,406,845	702,970	26.00%	Revenues increasing faster than costs
621	Upper Etiwanda Flood Cont	45,958	45,958	-	0.00%	
622	Storm Drain	20,023,394	22,682,514	2,659,120	13.28%	Revenues increasing faster than costs
623	Sewer Expansion	16,927,974	17,358,694	430,720	2.54%	
630	Circulation Mitigation	32,777,622	37,486,902	4,709,280	14.37%	Revenues increasing faster than costs
631	Fire Assessment	111,355	26,895	(84,460)	(75.85%)	Planned use of funds accumulated over period of time
632	General Government	12,228,240	12,658,240	430,000	3.52%	
633	Landscape Medians	576,812	1,055,092	478,280	82.92%	Revenues increasing faster than costs
634	Library Cap Improvement	1,563,970	1,757,530	193,560	12.38%	Revenues increasing faster than costs
635	Parks Development	12,643,943	14,036,563	1,392,620	11.01%	Revenues increasing faster than costs
636	Police Capital Facilities	3,252,614	3,515,234	262,620	8.07%	
637	Underground Utilities	357,634	357,634	-	0.00%	
653	CFD #7 Club Estates	5,573	5,573	-	0.00%	
654	CFD #11 Heritage West	905	905	-	0.00%	
655	CFD #12 Sierra Lakes	8,153	8,153	-	0.00%	
657	CFD #31 Citrus Heights No	2,898,124	2,898,124	-	0.00%	
658	CFD #37 Montelago	7,333	7,333	-	0.00%	
659	CFD #70 Avellino	1,176	1,176	-	0.00%	
660	CFD #71 Sierra Crest	2,619	2,619	-	0.00%	
661	CFD #80 Bella Strada	7,024	7,024	-	0.00%	
662	CFD #81 Gabriella	12	12	-	0.00%	
663	CFD #74B Citrus/Summit	181,914	181,914	-	0.00%	
664	CFD #86 Etiwanda Ridge	921,108	921,108	-	0.00%	
665	CFD #85 The Meadows	5,764	5,764	-	0.00%	
666	CFD #88 Sierra Crest II	6,585	6,585	-	0.00%	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Change	% Change	Reasons for Changes Greater than 10%
667	CFD #89 (Belrose)	39,001	39,001	-	0.00%	
668	CFD #90 Summit @ Rosena Ph 1	12,240,364	12,240,364	-	0.00%	
669	CFD #95 Summit at Rosena II	8,414,612	8,414,612	-	0.00%	
670	CFD #87 El Paseo	1,626,406	1,626,406	-	0.00%	
697	Fontana Housing Authority	745,132	737,032	(8,100)	(1.09%)	
698	Affordable Housing Trust	2,290,224	3,161,674	871,450	38.05%	Revenues increasing faster than costs
Enterprise Funds:						
701	Sewer Maint & Operations	$ 5,822,677	$ 6,910,617	$ 1,087,940	18.68%	Revenues increasing faster than costs
702	Sewer Capital Projects	2,098,334	2,315,114	216,780	10.33%	Revenues increasing faster than costs
703	Sewer Replacement	1,091,350	(154,400)	(1,245,750)	(114.15%)	Planned use of funds accumulated over period of time
710	Water Utility	691,539	691,539	-	0.00%	
Internal Service Funds:						
751	Fleet Operations	$ 14,098,889	$ 17,922,039	$ 3,823,150	27.12%	Revenues increasing faster than costs


FONTANA
CALIFORNIA



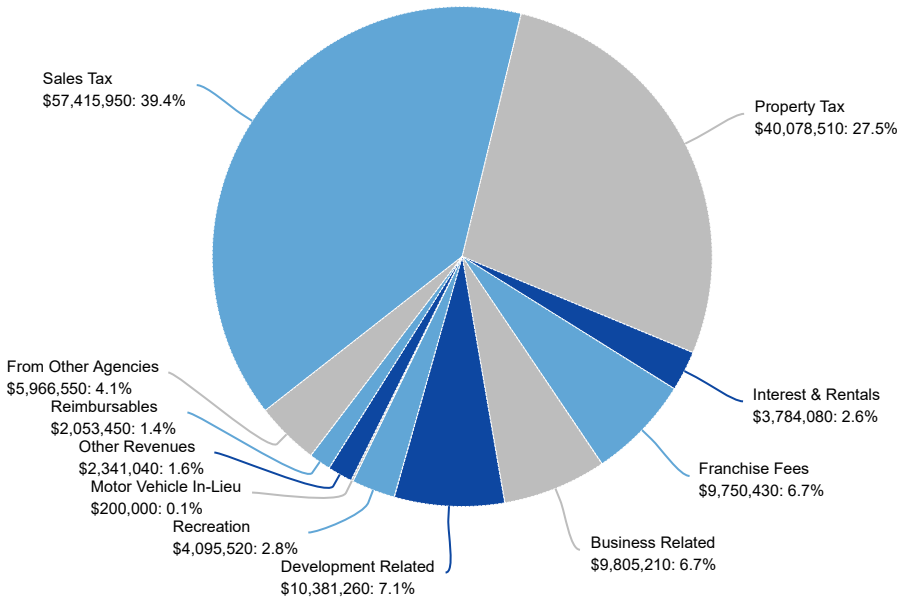
Revenues

- General Fund Revenues by Category – Chart
- General Fund Revenue Summary
- Explanation of General Fund Revenue Categories
- Revenues by Entity – All Entities – Chart
- Revenues by Category – All Entities – Chart
- Fund Revenue Summary – All Entities
- General Fund Revenue Detail
- Other Funds Revenue Detail – All Entities

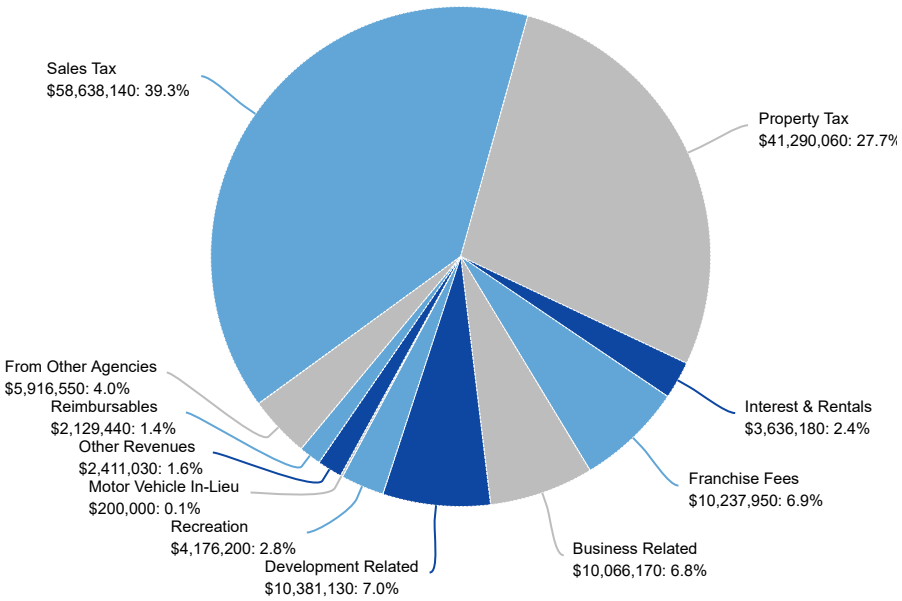
General Fund Revenues

By Category

Fiscal Year 2023/24
$145,872,000



Fiscal Year 2024/25
$149,082,850



General Fund Revenues
Five-Year Summary

	2020/2021 Actual	2021/2022 Actual	2022/2023 Current Budget	2023/2024 New Budget	2024/2025 New Budget
General Fund Revenue Summary					
SALES TAX	51,408,188	56,723,473	55,656,480	57,415,950	58,638,140
PROPERTY TAX	30,768,978	33,306,316	33,545,000	40,078,510	41,290,060
INTEREST AND RENTALS	3,670,087	1,039,580	4,250,850	3,784,080	3,636,180
FRANCHISE FEES	8,103,249	8,843,930	8,515,270	9,750,430	10,237,950
BUSINESS RELATED	7,966,066	9,031,987	8,066,230	9,805,210	10,066,170
DEVELOPMENT RELATED	12,171,696	12,452,325	14,287,220	10,381,260	10,381,130
RECREATION	1,009,067	3,247,046	4,010,490	4,095,520	4,176,200
OTHER REVENUES	6,058,215	2,070,196	2,934,550	2,341,040	2,411,030
REIMBURSABLES	2,404,398	1,141,545	1,704,259	2,053,450	2,129,440
FROM OTHER AGENCIES	4,328,350	4,278,700	4,364,740	5,966,550	5,916,550
MOTOR VEHICLE LIEU	156,222	247,160	1,000,000	200,000	200,000
TOTAL GENERAL FUND REVENUES	**128,044,516**	**132,382,258**	**138,335,089**	**145,872,000**	**149,082,850**

Explanation of General Fund Revenue Categories

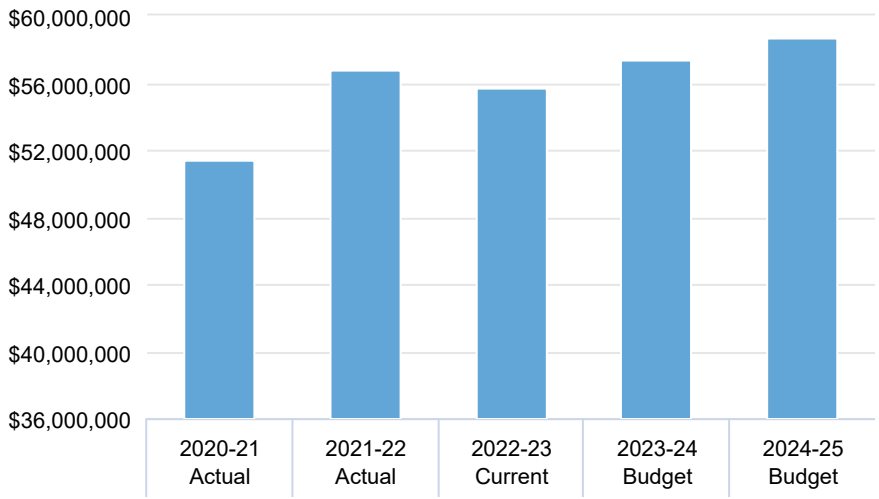
SALES TAX – FY 2023/24: $57.4 MILLION; FY 2024/25: $58.6 MILLION

In accordance with the California revenue and Taxation Code, the State of California imposes a 7.75% sales and use tax on all taxable sales. The City receives an "effective" rate of 1% from all taxable retail sales occurring within its limits.

Also included is the Proposition 172 half-cent sales tax approved by the voters in 1993 to cushion the impact of the "educational revenue augmentation fund" (ERAF) property tax shifts implemented in 1992. These funds are collected by the State Board of Equalization and apportioned to each county based on its proportionate share of statewide taxable sales. Each county is then required to allocate this revenue to the cities for public safety services only.

Sales tax is the City's largest revenue source representing 39.4% of total General Fund revenues for Fiscal Year 2023/24 and 39.3% for Fiscal Year 2024/25.

Sales Tax Rate effective 1/1/17	**7.75%**
State of California:	
General fund	5.00%
County of San Bernardino:	
Health & social services	0.50%
Transportation	0.25%
Measure I transportation	0.50%
Prop 172 Public Safety Fund	0.50%
City of Fontana:	
General Fund	1.00%

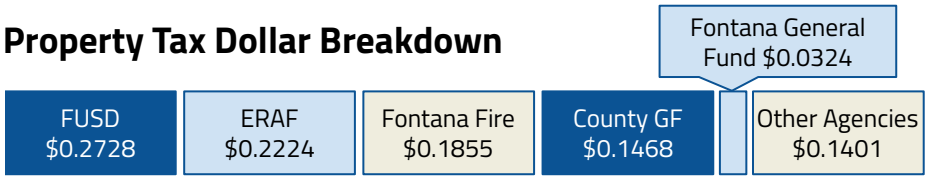


Top Twenty-Five Sales Tax Producers (In Alphabetical Order)		
1661	HSN	Stater Bros
7-Eleven	Lowes	Sunrise Ford
Costco	Pacific Auto Center	Target
Dyson Direct	Rock Honda	Thunder Building Materials
Flying J Travel Centers	Ross	Valley Kia
Fontana Hyundai	Rotolo Chevrolet	Walmart
Fontana Mazda	Rush Truck Center	
Fontana Truck Stop Center	Soligent Distribution	
Home Depot	Southwire	

Estimated sales tax revenue of $57.4 million for FY 2023/24 is $1.8 million (3.2%) more than the current year adjusted budget; and $58.6 million for FY 2024/25 is $1.2 million (2.1%) more than FY 2023/24. Strong growth continues and sales tax receipts are actually higher than pre-pandemic levels.

PROPERTY TAX – FY 2023/24: $40.1 MILLION; FY 2024/25: $41.3 MILLION

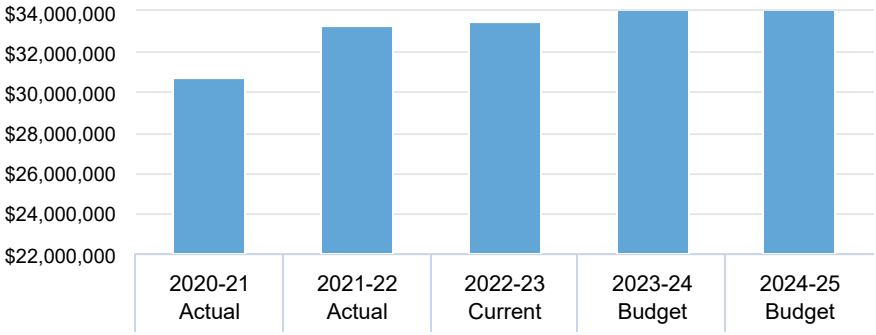
Property Tax Dollar Breakdown



The assessed valuation of property in the City is determined by the San Bernardino County Tax Assessor. Under Proposition 13 adopted in June 1978, property taxes for general purposes may not exceed 1% of assessed value. The City receives approximately 3.24% of the base 1% levy within the City.

Assessment increases to reflect current market value are allowed when property ownership changes or when improvements are made; otherwise, increases in assessed value are based upon the Consumer Price Index (CPI) with a cap of 2% per year. The CPI cap for FY 2023/24 is 2.0%. Under this formula, property taxes would increase about $10 per $100,000 of taxable value; about $0.34 per $100,000 AV in revenue to the City or $90,200. Base value increases for properties already reduced due to Proposition 8 are not limited to this amount.

This category also includes Property Tax in Lieu of VLF. Prior to the 2004 budget act, the VLF tax rate was 2% of the value of motor vehicles. The State General Fund "offset" 67.5% of this tax resulting in an effective tax rate of 0.65%. Revenues were supplemented with a backfill from the State General Fund to provide cities and counties with revenues equivalent to a full 2% VLF tax rate. The 2004 budget included a permanent reduction of the VLF rate from 2% to 0.65%, eliminated the VLF backfill and replaced it with a like amount of property taxes. After FY 2004-05, each city's Property Tax in Lieu of VLF increases (or decreases) annually in proportion to the change in assessed valuation in that jurisdiction.

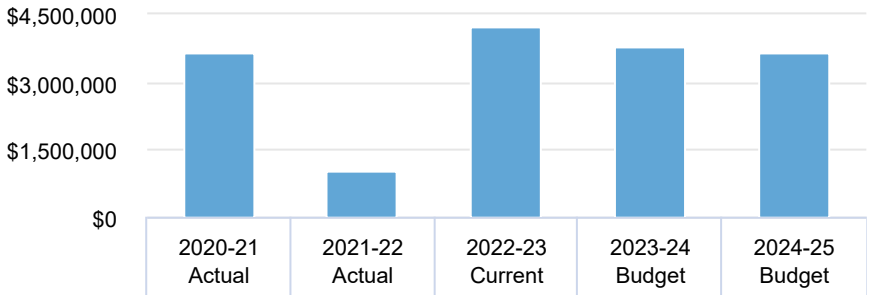


Property transfer tax of $1.10 per $1,000 is collected on real property sold and allocated evenly between the County and the City in which the sale occurs.

Estimated property tax revenue of $40.1 million for FY 2023/24 represents 27.5% of total General Fund revenues and is about $6.5 million (19.5%) more than the current year adjusted budget. Estimated property tax revenue of $41.3 million for FY 2024/25 represents 27.7% of total General Fund revenues and is about $1.2 million (3.0%) more than FY 2023/24. Increases for both years are primarily due to increases in Property Tax in Lieu of VLF and excess tax increment.

INTEREST AND RENTALS – FY 2023/24: $3.8 MILLION; FY 2024/25: $3.6 MILLION

Interest and rentals projected at $3.8 million for FY 2023/24 represents 2.6% of total General Fund revenues and is about $0.5 million (11%) less than the current year adjusted budget. Projected Interest and rental of $3.6 million for FY 2024/25 represents 2.4% of General Fund revenues and is $0.1 million (4%) less than FY 2023-24. One component of this category is interest earned on City investments. The City pools its available cash from various funds and invests in instruments allowed by the City's investment policy adopted annually by the City Council. Earnings are allocated to various funds based on proportionate cash balances. The actual revenue realized is a function of current cash balances and market interest rates. After reviewing interest investment performance during the last fiscal year, the budget conservatively does not reflect any investment interest income and the City is currently working with its investment management team to determine a reasonable expectation over the next two fiscal years.



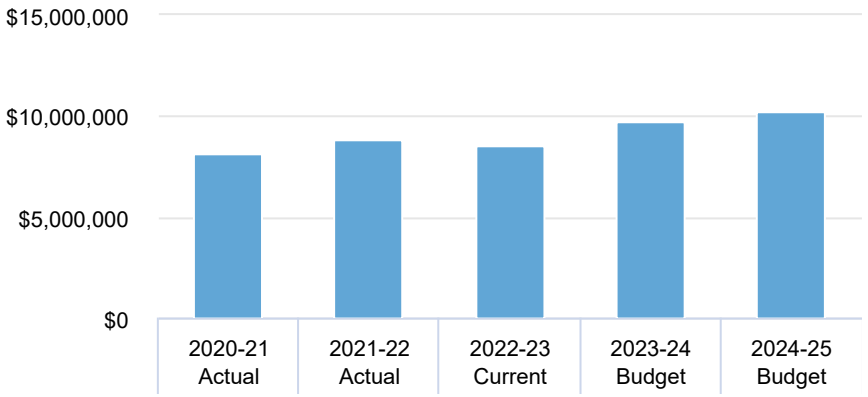
The largest component of this category is interfund interest with a FY 2023/24 projection of $2.9 million and a FY 2024/25 projection of $2.7 million. This represents interest due to the General Fund from the North Fontana Jr. Lien Bonds of the former Redevelopment Agency and will continue to decrease through the maturity of the bonds in 2032.

The remaining component of this category is rental income primarily from cell tower leases projected to bring in approximately $876,230 in Fiscal Year 2023/24 and $893,750 in Fiscal Year 2024/25, representing a decrease of $0.2 million over the current year adjusted budget.

FRANCHISE FEES – FY 2023/24: $9.8 MILLION; FY 2024/25: $10.2 MILLION

Franchise fees are imposed by the City on a variety of utilities at various rates for the use of city streets and rights-of-way. The State sets franchise fees for utilities regulated by them (gas and electricity) at 2% of gross revenues. The City sets rates on a gross receipts basis for the following utilities: water (2%), solid waste collection (12%), and cable television (5%).

Franchise fees for FY 2023/24 are projected at $9.8 million representing 6.7% of total General Fund revenues and an increase of $1.2 million (14.5%) more than the current year adjusted budget. Estimated franchise fees are expected to increase by $487,520 to $10.2 million for FY 2024/25, representing 6.9% of total General Fund revenues. Increases for both years are primarily due to inflationary cost increases.

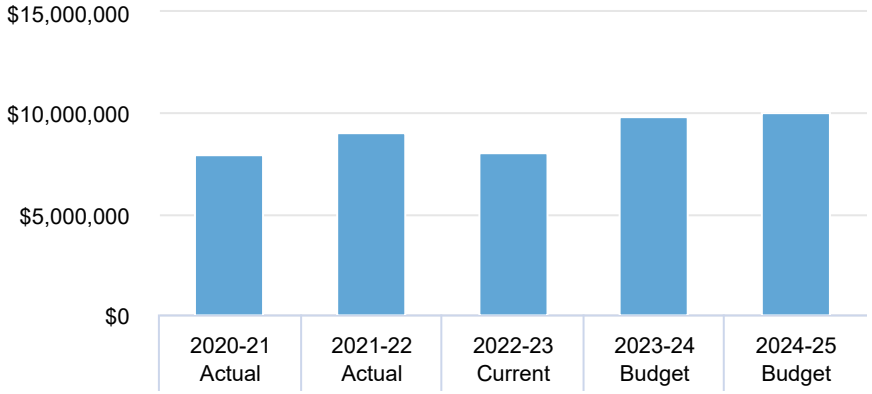


BUSINESS RELATED – FY 2023/24: $9.8 MILLION; FY 2024/25: $10.1 MILLION

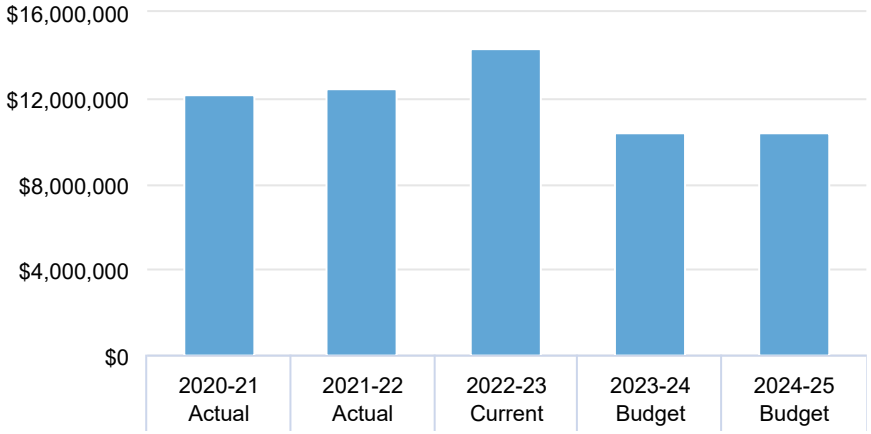
Businesses in the City are subject to a municipal business tax which is generally based upon gross receipts. The tax is not regulatory and is only imposed for the purpose of raising general purpose revenues

This category also includes Transient Occupancy Tax (TOT) which is levied on room rentals at motels and hotels at a rate of 8%. Hotel occupancy rates were significantly impacted by the COVID-19 pandemic over the last two fiscal years. Budgeted amounts over the next two fiscal years represent a return to normal occupancy rates.

This revenue source is projected at $9.8 million for FY 2023/24, $1.7 million (21.6%) higher than the current year adjusted budget, representing 6.7% of total General Fund revenues. FY 2024/25 is projected to increase $260,000 or 2.7% to $10.1 million representing 6.8% of total General Fund revenues.



DEVELOPMENT RELATED – FY 2023/24: $10.4 MILLION; FY 2024/25: $10.4 MILLION



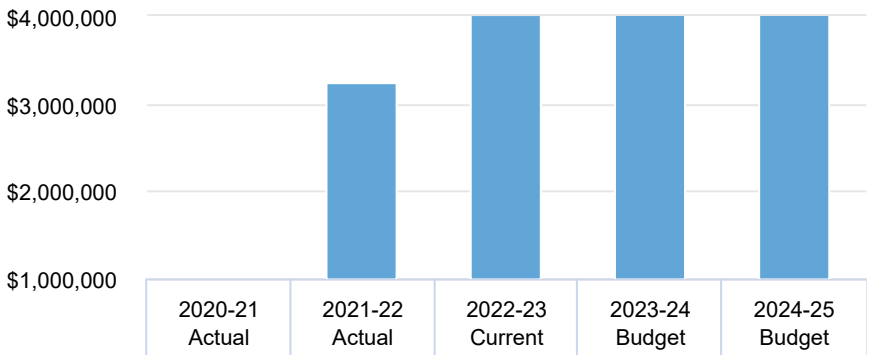
SFDs (detached)	**508**	**855**	**891**	**450**	**500**

Development related revenues include planning, engineering and building permits, and fees paid by developers to cover the cost of reviewing and monitoring development activities such as plan checks and inspections. These revenues are difficult to predict as many of the planning and engineering activities occur months or years before any structures are actually built.

The budget for FY 2023/24 reflects a decrease in these revenues mainly due to corrected projection based upon actuals and trends.

For FY 2023/24, single-family dwelling and multi-family permits are estimated to be 475 with revenues at $10.4 million, approximately $3.9 million (27.3%) less than the current year adjusted budget. For FY 2024/25, SFD permits are projected at 475 and multi-family at 450, with revenues at $10.4 million. This revenue represents 7.0% of total General Fund revenues for FY 2023/21 and 7.0% for FY 2024/25.

RECREATION – FY 2023/24: $4.1 MILLION; FY 2024/25: $4.2 MILLION



Fees are charged for a variety of recreation activities including adult and youth athletics, classes, special events, facility rentals, aquatics, youth and senior services, and after school programs. Fees are set for each activity based on the general policy that cost recovery should be relatively high for adult-oriented programs and relatively low for youth and senior programs.

Recreation revenues are projected to increase in FY 2023/24 and FY 2024/25 by $0.1 million (2.1%) and $0.1 million (2.0%), respectively. Recreation revenues were significantly impacted during the COVID-19 pandemic, FY 2023/24 projected revenues of $4.1 million and $4.2 million for FY 2024/25 represents all facilities reopened in its entirety. Revenues represent 2.8% of total General Fund revenues for both fiscal years.

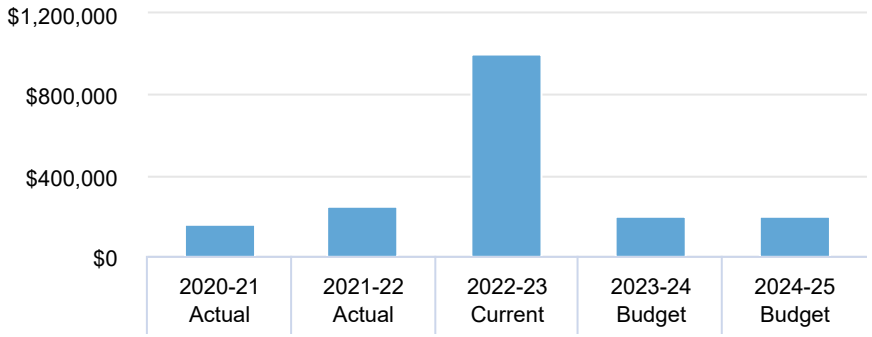
MOTOR VEHICLE IN-LIEU TAX – FY 2023/24: $0.2 MILLION; FY 2024/25: $0.2 MILLION

The Vehicle License Fee changed pursuant to State legislation in 2004. Most of the funds previously received by municipalities were swapped for additional property tax referred to as "Property Tax in Lieu of VLF." The remaining annual license fee was equivalent to 0.65% of the value of motor vehicles. Until FY 2010-11, approximately 75% of that revenue went to counties with the remaining 25% first going to various State agencies for administrative costs and then to cities based on population.

In late June 2011, SB89 terminated the allocation to cities and counties, diverting these moneys to fund state law enforcement grants previously funded by an expired state tax. Special allocations of VLF for newly incorporated cities and newly incorporated annexations were also eliminated.

Several attempts were made to restore this revenue estimated at $900,000 and the City has been unsuccessful in the past several years. This allocation has now been eliminated from the FY 2023/24 and 2024/25 budget along with the five police positions that were added pending the receipt of this revenue. Penalties of approximately $100,000 will continue to be received regardless.

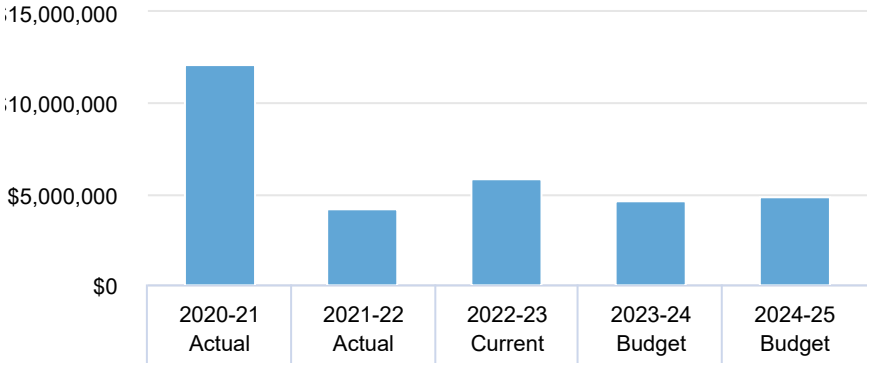
FY 2023/24 and FY2024/25 are projected at $0.2 million, $0.8 million (80%) lower than the current year adjusted budget.



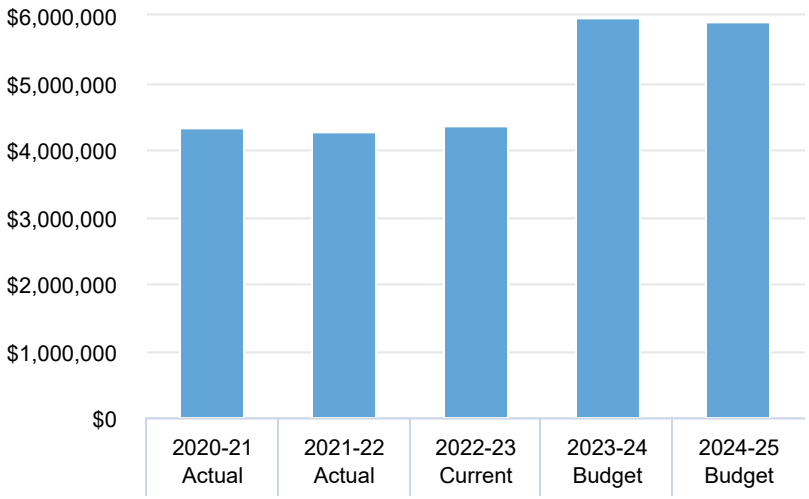
REIMBURSABLES AND OTHER – FY 2023/24: $4.4 MILLION; FY 2024/25: $4.5 MILLION

Reimbursable revenues reflect amounts received to reimburse expenditures such as weed abatement charges and Bond CFD administrative charges. At $2.1 million for FY 2023/24 and $2.1 million for FY 2024/25, they represent 1.4% and 1.4% of total General Fund revenues respectively.

Other revenues include code enforcement fines, animal licenses, passport fees and other miscellaneous revenues. These revenues are often one-time in nature. At $2.3 million for FY 2023/24 and $2.4 million for FY 2024/25, they represent 1.6% and 1.6% of total General Fund revenues, respectively.



FROM OTHER AGENCIES – FY 2023/24: $6.0 MILLION; FY 2024/25: $5.9 MILLION



These revenues are received from other City entities such as the Fire Protection District and the Housing Authority for cost allocation and staff reimbursements. With the elimination of the Redevelopment Agency as of February 1, 2012, this amount now includes the estimated staffing and administrative costs the City expects to receive as Successor Agency.

FY 2023-2024	FY 2024-2025	Agency
$5,686,680	$5,686,680	Fire Protect District
6,620	6,620	Community Foundation
23,250	23,250	Housing Authority
250,000	200,000	Successor Agency/RDA

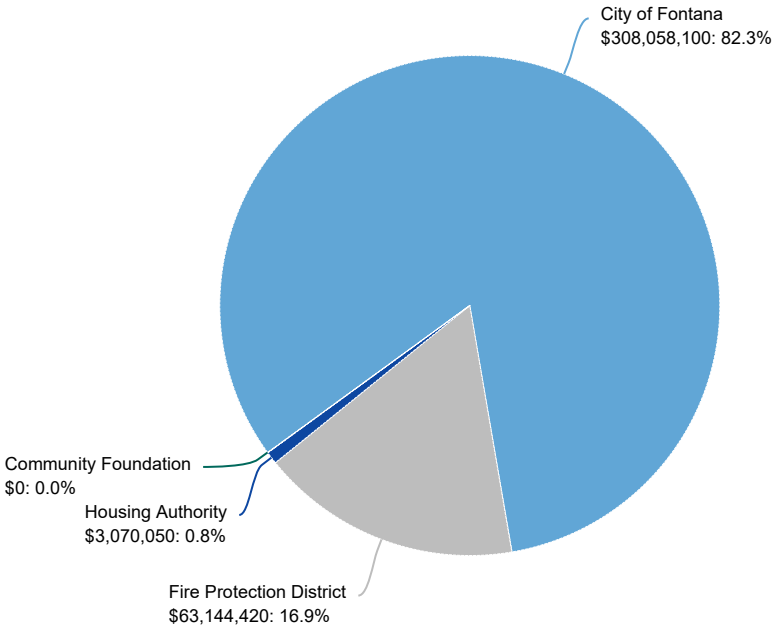
FY 2023-24: $6.0 million, 4.1% of total General Fund revenues

FY 2024-25: $5.9 million, 4.0% of total General Fund revenues

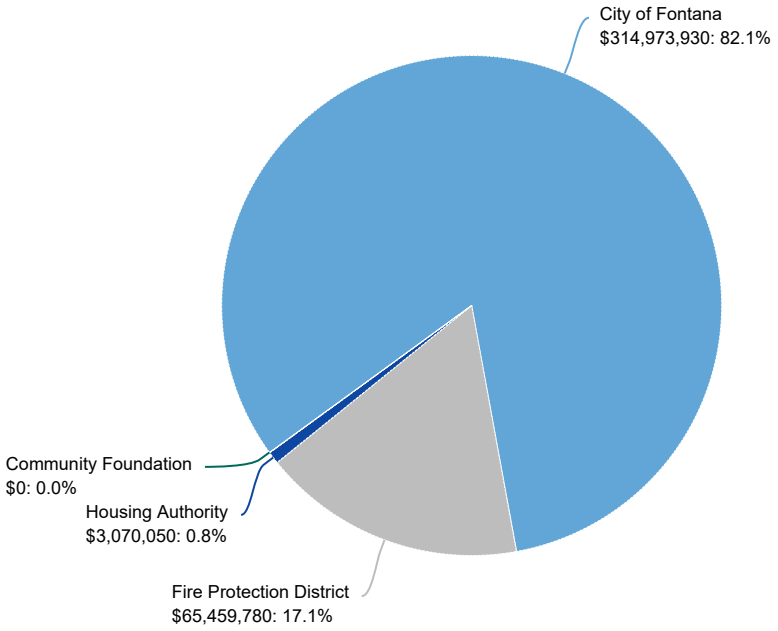
Revenues – All Entities

By Entity

Fiscal Year 2023/24
$374,272,570



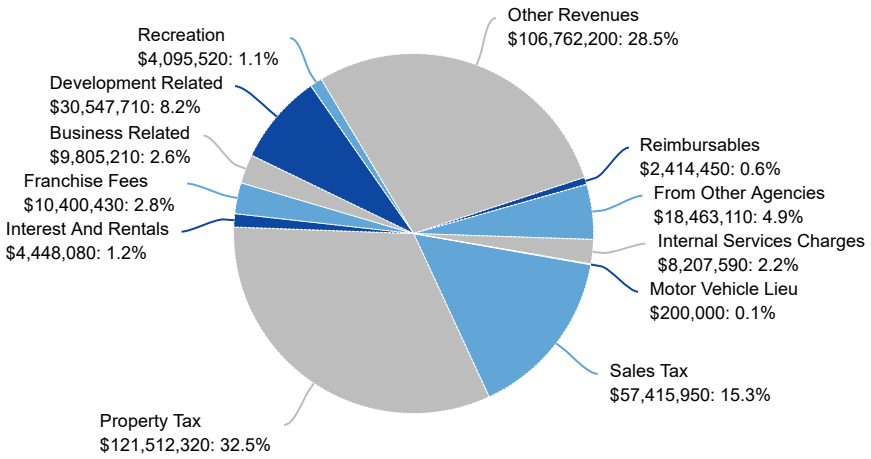
Fiscal Year 2024/25
$383,503,760



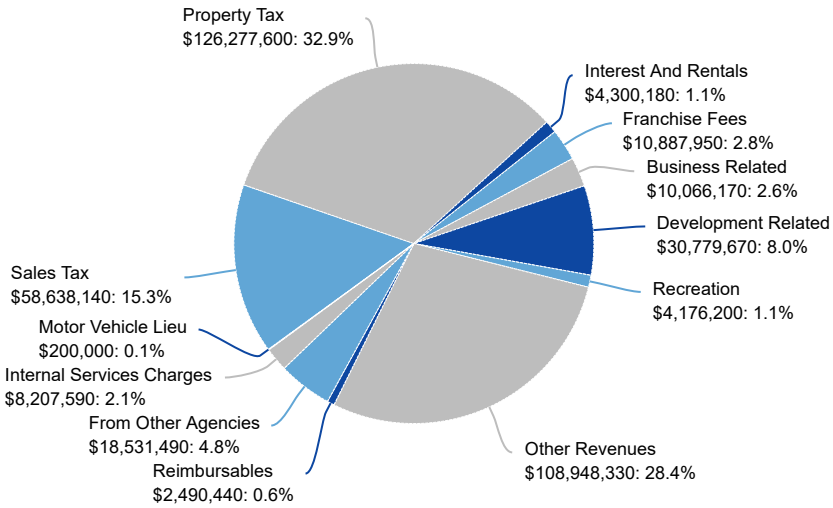
Revenues – All Entities

By Category

Fiscal Year 2023/24
$374,272,570



Fiscal Year 2024/25
$383,503,760



Fund Revenue Summary

Fund		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	% Change From Prior Year	2024 / 2025 New Budget	% Change From Prior Year
City of Fontana		**333,407,159**	**291,561,066**	**325,666,923**	**308,058,100**	**(5.41%)**	**314,973,930**	**2.24%**
General Fund		**128,044,516**	**132,382,258**	**138,335,089**	**145,872,000**	**5.45%**	**149,082,850**	**2.20%**
101	General Fund	128,044,516	132,382,258	138,335,089	145,872,000	5.45%	149,082,850	2.20%
Other General Fund		**19,051,588**	**7,085,006**	**9,429,440**	**14,314,010**	**51.80%**	**14,458,350**	**1.01%**
103	Facility Maintenance	613	339	-	-	0.00%	-	0.00%
104	Office of Emergency Svcs	9,288,280	2,114,599	151,415	-	(100.00%)	-	0.00%
105	KFON	134,533	363,027	250,000	250,000	0.00%	250,000	0.00%
106	Self-Insurance	8,963,783	6,238,557	6,179,780	8,611,150	39.34%	8,657,310	0.54%
107	Retiree Medical Benefits	437,382	(1,929,277)	220,000	260,000	18.18%	260,000	0.00%
108	Supplemental Retirement	22	(10)	-	-	0.00%	-	0.00%
115	Lease-Fire	-	-	2,406,545	4,909,360	104.00%	5,007,540	2.00%
125	Storm Water Compliance	226,975	297,771	221,700	283,500	27.88%	283,500	0.00%
Special Revenue Funds		**53,302,708**	**47,135,337**	**116,625,865**	**87,635,200**	**(24.86%)**	**88,669,040**	**1.18%**
201	Muni Svcs Fiscal Impact	2,575,260	1,029,178	1,484,000	1,250,000	(15.77%)	1,250,000	0.00%
222	Crime Prev Asset Seizure	6,379	33,491	19,750	10,000	(49.37%)	10,000	0.00%
223	Federal Asset Seizure	987,075	74,446	6,076,000	1,570,000	(74.16%)	1,570,000	0.00%
224	State Asset Seizure	36,067	184,783	80,600	78,000	(3.23%)	78,000	0.00%
225	PD Traffic Safety	435,019	467,383	399,500	400,000	0.13%	400,000	0.00%
226	Opioid Settlement	-	-	126,198	-	(100.00%)	-	0.00%
241	Air Quality Mgmt Dist	278,999	166,839	310,500	280,000	(9.82%)	280,000	0.00%
243	Traffic Safety	58,729	81,998	45,350	45,000	(0.77%)	45,000	0.00%
244	Prop 1B	141	(4,185)	1,200	-	(100.00%)	-	0.00%
245	Measure I 2010-2040 Reimb	2,627,573	588,891	21,330,466	-	(100.00%)	-	0.00%
246	Measure I 2010-2040 Local	4,862,144	3,539,325	5,204,800	5,524,500	6.14%	5,524,500	0.00%
281	Gas Tax (State)	4,770,563	4,963,975	6,222,760	6,042,980	(2.89%)	6,042,980	0.00%
282	Solid Waste Mitigation	3,699,666	2,684,190	3,029,400	3,000,000	(0.97%)	3,000,000	0.00%
283	Road Maintenance & Rehab	3,960,119	4,258,742	4,674,617	10,521,380	125.07%	10,521,380	0.00%
301	Grants	3,968,379	2,344,331	20,848,470	352,540	(98.31%)	75,000	(78.73%)
302	ARPA 2021	17,198	355,753	-	-	0.00%	-	0.00%
303	TDA/Article 3	-	83,523	343,456	-	(100.00%)	-	0.00%
321	Fed Law Enf Block Grant	46,822	185,584	362,556	27,000	(92.55%)	-	(100.00%)
322	State COPS AB 3229	357,103	357,817	600,673	300,000	(50.06%)	300,000	0.00%
362	CDBG	3,449,746	4,133,628	9,830,405	2,154,320	(78.09%)	2,175,000	0.96%

Fund Revenue Summary - continued

Fund		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	% Change From Prior Year	2024 / 2025 New Budget	% Change From Prior Year
363	HOME	88,036	73,324	5,556,108	808,540	(85.45%)	820,000	1.42%
385	After School Program	3,031,961	3,786,091	6,031,255	4,407,400	(26.92%)	4,407,400	0.00%
386	ASES ELO-P Grant	-	-	4,495,120	29,731,200	561.41%	29,731,200	0.00%
387	ASES ELO-P TK Grant	-	-	453,690	431,150	(4.97%)	432,680	0.35%
395	LMD #1 City Wide	917,206	846,384	925,700	1,005,890	8.66%	1,106,410	9.99%
396	LMD #2 Vlg of Heritage	2,342,040	2,476,060	2,772,000	2,666,800	(3.80%)	2,720,090	2.00%
397	LMD #3-1 Empire Center	62,412	54,284	64,150	68,390	6.61%	75,220	9.99%
398	LMD #3 Hunter's Ridge	799,683	718,463	820,900	877,710	6.92%	965,430	9.99%
399	LLMD #3 Hunter's Ridge	35,121	33,544	34,350	38,650	12.52%	42,510	9.99%
401	CFD #1 Southridge Village	5,583,516	5,738,020	5,567,400	5,505,000	(1.12%)	5,505,000	0.00%
403	CFD #6-3A Bellgrove II	229,688	215,356	231,000	252,360	9.25%	277,550	9.98%
404	CFD #6-2 N Morningside	91,470	81,314	92,350	100,300	8.61%	110,330	10.00%
405	CFD #6-1 Stratham	185,040	166,441	189,800	202,710	6.80%	222,960	9.99%
406	CFD #6 The Landings	335,146	237,647	349,200	363,100	3.98%	399,390	9.99%
407	CFD #7 Country Club Est	112,230	101,381	115,450	123,350	6.84%	135,670	9.99%
408	CFD #8 Presley	73,049	46,846	80,700	79,800	(1.12%)	87,730	9.94%
409	CFD #9M Morningside	163,973	155,360	165,700	179,660	8.42%	197,610	9.99%
410	CFD #10M Jurupa Ind	37,892	29,309	39,900	41,370	3.68%	45,510	10.01%
412	CFD #12 Sierra Lakes	949,344	981,790	902,200	1,003,980	11.28%	1,104,280	9.99%
413	CFD #13M Summit Heights	427,287	397,214	439,300	516,770	17.63%	568,440	10.00%
414	CFD #14M Sycamore Hills	367,570	398,038	477,020	467,380	(2.02%)	514,010	9.98%
415	CFD #15M Silver Ridge	280,026	270,923	278,600	322,850	15.88%	355,110	9.99%
416	CFD #16M Ventana Pointe	43,088	38,767	44,400	47,320	6.58%	52,040	9.97%
418	CFD #18M Badiola Homes	6,866	5,470	7,150	7,490	4.76%	8,240	10.01%
420	CFD #20M	32,135	28,508	33,400	35,200	5.39%	38,720	10.00%
421	CFD #21M	39,937	33,038	40,900	43,640	6.70%	48,000	9.99%
423	CFD #23M	7,476	6,146	7,900	8,210	3.92%	9,020	9.87%
424	CFD #24M	44,812	39,041	46,000	49,040	6.61%	53,940	9.99%
425	CFD #25M	82,265	71,731	84,100	89,620	6.56%	98,570	9.99%
427	CFD #27M	50,596	54,963	83,500	64,310	(22.98%)	70,740	10.00%
428	CFD #28M	145,274	127,537	149,300	158,990	6.49%	174,880	9.99%
429	CFD #29M	24,055	22,785	23,600	29,040	23.05%	31,950	10.02%
430	CFD #30M	235,006	209,488	240,900	257,550	6.91%	283,270	9.99%

Fund Revenue Summary - continued

Fund		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	% Change From Prior Year	2024 / 2025 New Budget	% Change From Prior Year
431	CFD #31 Citrus Heights No	295,304	276,233	299,800	528,650	76.33%	581,480	9.99%
432	CFD #32M	17,933	16,154	18,600	19,580	5.27%	21,540	10.01%
433	CFD #33M Empire Lighting	41,299	37,791	42,100	45,340	7.70%	49,880	10.01%
434	CFD #34 Empire Det Basin	21,353	14,207	22,900	23,250	1.53%	25,580	10.02%
435	CFD #35M	499,030	453,041	512,700	575,690	12.29%	633,110	9.97%
436	CFD #36M	22,097	20,200	22,600	24,220	7.17%	26,640	9.99%
437	CFD #37 Montelago	87,278	78,189	89,700	95,690	6.68%	105,230	9.97%
438	CFD #38M	177,527	151,215	182,150	194,420	6.74%	213,780	9.96%
439	CFD #39M	21,431	19,744	21,900	24,480	11.78%	26,930	10.01%
440	CFD #40M	10,611	8,503	10,900	11,590	6.33%	12,750	10.01%
441	CFD #41M	15,206	11,376	16,000	16,580	3.63%	18,240	10.01%
442	CFD #42M	43,912	35,513	45,950	48,070	4.61%	52,860	9.96%
444	CFD #44M	8,951	7,906	9,200	9,810	6.63%	10,790	9.99%
445	CFD #45M	100,377	88,385	102,600	109,960	7.17%	120,960	10.00%
446	CFD #46M	48,786	39,407	50,800	53,290	4.90%	58,620	10.00%
447	CFD #47M	11,477	10,918	11,600	12,610	8.71%	13,870	9.99%
448	CFD #48M	74,580	60,944	77,200	82,690	7.11%	90,900	9.93%
449	CFD #49M	12,789	11,650	13,050	14,030	7.51%	15,430	9.98%
450	CFD #50M	35,643	32,697	35,850	39,080	9.01%	42,980	9.98%
451	CFD #51M	65,997	63,283	66,700	72,390	8.53%	79,630	10.00%
453	CFD #53M	8,901	6,701	9,350	9,700	3.74%	10,670	10.00%
454	CFD #54M	25,044	22,664	24,800	27,460	10.73%	30,210	10.01%
455	CFD #55M	7,173	5,501	7,400	7,830	5.81%	8,610	9.96%
456	CFD #56M	26,221	22,510	27,000	28,650	6.11%	31,510	9.98%
457	CFD #57M	15,029	12,968	14,600	16,460	12.74%	18,110	10.02%
458	CFD #58M	4,432	3,905	4,500	4,860	8.00%	5,340	9.88%
459	CFD #59M	2	2,212	2,400	2,640	10.00%	2,910	10.23%
460	CFD #60M	12,654	9,988	13,200	13,820	4.70%	15,200	9.99%
461	CFD #61M	55,030	43,091	56,600	60,300	6.54%	66,270	9.90%
462	CFD #62M	5,799	4,539	5,900	6,140	4.07%	6,750	9.93%
463	CFD #63M	55,252	39,039	57,750	60,240	4.31%	66,250	9.98%
464	CFD #64M	4,989	2,926	5,400	5,420	0.37%	5,960	9.96%
465	CFD #65M	20,064	14,257	21,400	21,880	2.24%	24,060	9.96%

Fund Revenue Summary - continued

Fund		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	% Change From Prior Year	2024 / 2025 New Budget	% Change From Prior Year
467	CFD #67M	42,414	36,479	43,700	46,400	6.18%	51,040	10.00%
468	CFD #68M	24,673	20,563	25,100	27,070	7.85%	29,760	9.94%
469	CFD #69M	165,208	145,371	169,700	180,880	6.59%	198,960	10.00%
470	CFD #70 Avellino	78,245	70,574	79,200	85,870	8.42%	94,440	9.98%
471	CFD #71 Sierra Crest	117,574	105,633	120,400	128,820	6.99%	141,700	10.00%
472	CFD #72M	10,775	9,708	11,000	11,810	7.36%	12,990	9.99%
473	CFD #73M	65,995	57,497	67,400	72,280	7.24%	79,480	9.96%
474	CFD #74M	85,191	73,840	85,900	93,310	8.63%	102,630	9.99%
475	CFD #75M	14,381	12,704	14,450	15,800	9.34%	17,370	9.94%
476	CFD #76M	33,512	30,529	34,000	36,880	8.47%	40,560	9.98%
477	CFD #77M	12,963	11,434	12,400	14,190	14.44%	15,610	10.01%
478	CFD #78M	70,113	63,695	70,400	76,860	9.18%	84,530	9.98%
479	CFD #79M	21,669	17,445	21,700	23,650	8.99%	26,020	10.02%
480	CFD #80 Bella Strada	213,096	198,860	215,300	233,690	8.54%	257,060	10.00%
481	CFD #81M	109,324	105,534	110,400	120,100	8.79%	132,090	9.98%
482	CFD #82M	27,159	25,206	27,200	29,800	9.56%	32,770	9.97%
483	CFD #83M	62,229	56,969	62,050	68,170	9.86%	74,980	9.99%
484	CFD #84M	19,559	18,355	19,250	21,450	11.43%	23,600	10.02%
485	CFD #85 The Meadows	419,541	396,599	419,600	461,110	9.89%	507,120	9.98%
486	CFD #86 Etiwanda Ridge	64,024	58,229	63,800	70,130	9.92%	77,140	10.00%
487	CFD #87 El Paseo	73,684	69,252	73,000	80,910	10.84%	89,000	10.00%
488	CFD #88 Sierra Crest II	113,912	107,323	113,400	125,040	10.26%	137,540	10.00%
489	CFD #89 Belrose	61,232	55,780	60,400	67,190	11.24%	73,890	9.97%
490	CFD #90 Summit at Rosena	355,385	323,637	351,800	388,250	10.36%	426,970	9.97%
491	CFD #91M	6,104	5,475	6,900	6,690	(3.04%)	7,360	10.01%
492	CFD #92M	16,772	15,212	16,500	18,400	11.52%	20,240	10.00%
493	CFD #93M	11,273	10,340	11,000	12,380	12.55%	13,620	10.02%
494	CFD #94M	2,111	1,908	2,000	3,850	92.50%	4,240	10.13%
495	CFD #95 Summit at Rosena II	162,633	151,416	160,600	178,920	11.41%	196,770	9.98%
496	CFD #96M Tr. 19957	39	21,599	-	12,230	0.00%	13,450	9.98%
497	CFD #97M	5,218	4,792	5,100	5,720	12.16%	6,300	10.14%
498	CFD #98M	6,044	5,663	6,000	6,640	10.67%	7,300	9.94%
500	CFD #100M Tr 2023	-	80,678	-	91,490	0.00%	100,620	9.98%

Fund Revenue Summary - continued

Fund		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	% Change From Prior Year	2024 / 2025 New Budget	% Change From Prior Year
501	CFD #101M	7,865	7,501	7,800	8,900	14.10%	9,770	9.78%
502	CFD #102M	5,022	4,734	5,000	5,520	10.40%	6,070	9.96%
503	CFD #103M Estrada	4,416	4,162	-	4,940	0.00%	5,430	9.92%
504	CFD #104M	-	13,575	-	15,160	0.00%	16,680	10.03%
505	CFD #105M Tr 20346	-	44,928	-	50,800	0.00%	55,880	10.00%
506	CFD #106 Mountainview	-	89,526	-	101,300	0.00%	111,420	9.99%
507	CFD #107 Highland	-	-	39,911	43,910	10.02%	48,300	10.00%
509	CFD#109 Narra Hills	-	-	357,160	392,880	10.00%	432,170	10.00%
510	CFD #510M	-	-	-	17,420	0.00%	19,170	10.05%
511	CFD #511 Monterado	-	-	-	72,470	0.00%	79,720	10.00%
512	CFD #512 The Gardens	-	-	-	298,610	0.00%	328,470	10.00%
Debt Service Funds		**270,830**	**4,604,627**	**1,082,510**	**1,381,100**	**27.58%**	**1,381,300**	**0.01%**
580	General Debt Service	270,830	4,604,627	1,082,510	1,381,100	27.58%	1,381,300	0.01%
Capital Projects Funds		**100,282,396**	**65,964,271**	**26,541,299**	**20,493,200**	**(22.79%)**	**20,709,800**	**1.06%**
601	Capital Reinvestment	8,144,126	(93,229)	5,049,000	5,133,000	1.66%	5,133,000	0.00%
602	Capital Improvement	19,641,061	5,433,157	2,088,443	-	(100.00%)	-	0.00%
603	Future Capital Projects	(16,139)	(240,539)	180,000	-	(100.00%)	-	0.00%
620	San Sevaine Flood Control	123,197	934,482	737,500	804,200	9.04%	805,800	0.20%
621	Upper Etiwanda Flood Cont	48	(1,416)	400	-	(100.00%)	-	0.00%
622	Storm Drain	3,108,748	3,738,344	3,387,500	3,555,000	4.94%	3,555,000	0.00%
623	Sewer Expansion	29,141	(526,718)	2,620,000	2,525,000	(3.63%)	2,525,000	0.00%
630	Circulation Mitigation	7,034,737	8,746,229	7,364,500	4,796,000	(34.88%)	4,651,000	(3.02%)
631	Fire Assessment	124,147	320,109	276,300	260,000	(5.90%)	260,000	0.00%
632	General Government	675,878	654,477	834,000	430,000	(48.44%)	430,000	0.00%
633	Landscape Medians	482,954	473,670	689,800	540,000	(21.72%)	650,000	20.37%
634	Library Cap Improvement	206,894	246,216	403,500	200,000	(50.43%)	200,000	0.00%
635	Parks Development	706,889	1,745,923	2,107,000	1,850,000	(12.20%)	2,100,000	13.51%
636	Police Capital Facilities	415,131	525,478	673,500	400,000	(40.61%)	400,000	0.00%
637	Underground Utilities	304	(9,025)	67,200	-	(100.00%)	-	0.00%
650	CFD #2 Vlg of Heritage	-	-	62,556	-	(100.00%)	-	0.00%
653	CFD #7 Club Estates	-	1,640,357	-	-	0.00%	-	0.00%
654	CFD #11 Heritage West	-	3,398,861	-	-	0.00%	-	0.00%
655	CFD #12 Sierra Lakes	-	11,505,510	-	-	0.00%	-	0.00%

Fund Revenue Summary - continued

Fund		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	% Change From Prior Year	2024 / 2025 New Budget	% Change From Prior Year
657	CFD #31 Citrus Heights No	13	8,154,718	100	-	(100.00%)	-	0.00%
658	CFD #37 Montelago	6	2,503,111	-	-	0.00%	-	0.00%
659	CFD #70 Avellino	1	2,262,541	-	-	0.00%	-	0.00%
660	CFD #71 Sierra Crest	24	(481)	-	-	0.00%	-	0.00%
661	CFD #80 Bella Strada	92	239	-	-	0.00%	-	0.00%
662	CFD #81 Gabriella	94,818	13	-	-	0.00%	-	0.00%
663	CFD #74B Citrus/Summit	2,326	38	-	-	0.00%	-	0.00%
664	CFD #86 Etiwanda Ridge	181	109	-	-	0.00%	-	0.00%
665	CFD #85 The Meadows	22,820,438	100	-	-	0.00%	-	0.00%
666	CFD #88 Sierra Crest II	6,708,036	84	-	-	0.00%	-	0.00%
667	CFD #89 (Belrose)	5,827,505	30,814	-	-	0.00%	-	0.00%
668	CFD #90 Summit @ Rosena Ph 1	24,151,840	3,602	-	-	0.00%	-	0.00%
669	CFD #95 Summit at Rosena II	-	8,732,050	-	-	0.00%	-	0.00%
670	CFD #87 El Paseo	-	5,785,447	-	-	0.00%	-	0.00%
Enterprise Funds		**25,463,558**	**26,148,670**	**25,147,700**	**30,155,000**	**19.91%**	**32,465,000**	**7.66%**
701	Sewer Maint & Operations	23,928,973	25,392,063	23,786,500	28,880,000	21.41%	31,165,000	7.91%
702	Sewer Capital Projects	(68,183)	516,043	238,500	275,000	15.30%	300,000	9.09%
703	Sewer Replacement	1,601,835	261,912	1,118,000	1,000,000	(10.55%)	1,000,000	0.00%
710	Water Utility	933	(21,348)	4,700	-	(100.00%)	-	0.00%
Internal Service Funds		**6,991,563**	**8,240,897**	**8,505,020**	**8,207,590**	**(3.50%)**	**8,207,590**	**0.00%**
751	Fleet Operations	6,991,563	8,240,897	8,505,020	8,207,590	(3.50%)	8,207,590	0.00%
Fontana Fire District		**48,173,357**	**74,377,041**	**53,523,300**	**63,144,420**	**17.98%**	**65,459,780**	**3.67%**
Special Revenue Funds		**48,176,574**	**52,050,608**	**53,472,300**	**63,144,420**	**18.09%**	**65,459,780**	**3.67%**
210	Fontana Fire District	47,892,303	51,834,387	53,202,300	62,909,420	18.25%	65,224,780	3.68%
211	FFD - CFD 2002-2	284,271	149,982	270,000	235,000	(12.96%)	235,000	0.00%
310	Fontana Fire Dist Grants	-	66,239	-	-	0.00%	-	0.00%
Capital Projects Funds		**(3,217)**	**22,326,433**	**51,000**	**-**	**(100.00%)**	**-**	**0.00%**
610	Fire Capital Projects	(3,217)	22,326,433	51,000	-	(100.00%)	-	0.00%
Housing Authority		**4,709,932**	**993,050**	**5,856,029**	**3,070,050**	**(47.57%)**	**3,070,050**	**0.00%**
Special Revenue Funds		**3,735,855**	**(396,913)**	**4,785,969**	**1,951,000**	**(59.24%)**	**1,951,000**	**0.00%**
290	Housing Successor-Low/Mod	205	(6,069)	1,700	-	(100.00%)	-	0.00%
291	Housing Authority AB 1486	3,478,519	(104,829)	-	-	0.00%	-	0.00%
295	Permanent Local Hsg Alloc	-	-	4,184,269	1,500,000	(64.15%)	1,500,000	0.00%

Fund Revenue Summary - continued

Fund		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	% Change From Prior Year	2024 / 2025 New Budget	% Change From Prior Year
297	Housing Authority - LMIHF	257,131	(286,015)	600,000	451,000	(24.83%)	451,000	0.00%
Capital Projects Funds		**974,077**	**1,389,963**	**1,070,060**	**1,119,050**	**4.58%**	**1,119,050**	**0.00%**
697	Fontana Housing Authority	89,676	30,124	232,060	214,050	(7.76%)	214,050	0.00%
698	Affordable Housing Trust	884,401	1,359,839	838,000	905,000	8.00%	905,000	0.00%
Community Foundation		**140**	**389,959**	**1,200**	**-**	**(100.00%)**	**-**	**0.00%**
Special Revenue Funds		**140**	**389,959**	**1,200**	**-**	**(100.00%)**	**-**	**0.00%**
299	Community Foundation	140	389,959	1,200	-	(100.00%)	-	0.00%
Total All Entities		**386,290,588**	**367,321,116**	**385,047,452**	**374,272,570**	**(2.80%)**	**383,503,760**	**2.47%**

General Fund Revenues
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
General Fund Revenue Detail						
SALES TAX						
5060	Sales Tax	$ 49,909,397	$ 54,774,007	53,638,480	55,327,070	56,504,800
5061	Sales Tax - Prop 172	1,498,791	1,949,466	2,018,000	2,088,880	2,133,340
	TOTAL SALES TAX	**$ 51,408,188**	**$ 56,723,473**	**55,656,480**	**57,415,950**	**58,638,140**
PROPERTY TAX						
5010	Current Sec & Unsec	$ 2,800,920	$ 2,969,026	3,100,000	3,249,290	3,339,220
5011	Current Supplemental	46,457	71,667	50,000	102,900	106,100
5012	Prior Sec & Unsec	44,472	44,667	50,000	43,650	45,010
5013	Prior Supplemental	20,375	25,320	25,000	40,870	42,150
5014	Property Transfers	1,590,798	1,830,569	1,500,000	1,990,010	1,990,010
5015	HOPTR	21,304	21,292	25,000	22,410	23,110
5016	Prop Tax In Lieu of VLF	23,099,956	24,662,456	25,000,000	29,649,890	30,610,550
5017	Other Property Tax	2,705,810	3,194,094	3,400,000	4,402,970	4,540,340
5018	SB 211 Pass Through	401,913	445,735	365,000	546,520	563,570
5020	Penalty - General	36,973	41,490	30,000	30,000	30,000
	TOTAL PROPERTY TAX	**$ 30,768,978**	**$ 33,306,316**	**33,545,000**	**40,078,510**	**41,290,060**
INTEREST AND RENTALS						
6310	Interest - Investments	$ (265,955)	$ (2,873,960)	150,000	-	-
6312	Interest - Interfund	3,182,407	3,050,539	2,902,850	2,902,850	2,737,430
6314	Interest - Condemnations	12,538	3,956	-	5,000	5,000
6330	Leases - Cell Towers	724,597	859,045	1,100,000	876,230	893,750
6332	Misc Rents/Leases	16,500	-	98,000	-	-
	TOTAL INTEREST AND RENTALS	**$ 3,670,087**	**$ 1,039,580**	**4,250,850**	**3,784,080**	**3,636,180**
FRANCHISE FEES						
5080	Franchises	$ 8,103,249	$ 8,843,930	8,515,270	9,750,430	10,237,950
	TOTAL FRANCHISE FEES	**$ 8,103,249**	**$ 8,843,930**	**8,515,270**	**9,750,430**	**10,237,950**

General Fund Revenues – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
General Fund Revenue Detail						
BUSNESS RELATED						
5070	Utility User Tax	$ -	$ 3,053	-	-	-
5090	Transient Occupancy Tax	1,132,091	1,374,182	1,300,000	1,515,040	1,590,790
5095	Business License - New	389,368	396,881	500,000	309,540	319,130
5096	Business License - Renew	5,670,463	6,321,408	5,500,000	6,921,410	7,066,760
5097	Contractor - New	131,914	144,739	120,000	166,530	171,690
5098	Contractor - Renew	428,392	548,235	450,000	639,330	659,150
5099	Penalty - Business Lic	133,300	158,195	150,000	170,550	175,840
5210	Permit - Mobile Home Par	14,206	13,802	23,930	10,500	10,500
5211	Permit - Temporary Signs	350	400	600	630	630
5212	Permit - Tow Truck Drive	1,827	1,673	1,700	1,680	1,680
5214	Permit - Fireworks	64,155	69,419	20,000	70,000	70,000
	TOTAL BUSNESS RELATED	**$ 7,966,066**	**$ 9,031,987**	**8,066,230**	**9,805,210**	**10,066,170**
DEVELOPMENT RELATED						
5234	Permit - Building	$ 2,629,221	$ 1,997,637	2,468,590	1,627,500	1,627,500
5235	Permit - Conditional Use	82,057	130,002	148,000	105,000	105,000
5236	Permit - Construction	899,018	1,621,162	1,463,500	840,000	840,000
5237	Permit - Electrical	1,455,362	1,151,163	1,389,320	945,000	945,000
5238	Permit - Grading	40,992	45,567	64,180	52,500	52,500
5239	Permit - Mechanical	299,499	259,979	293,170	252,000	252,000
5240	Permit - Misc	154,345	4,865	271,300	-	-
5241	Permit - Mob Home Set-Up	784	784	500	1,580	1,580
5242	Permit - Overload	45,468	44,508	48,000	42,000	42,000
5243	Permit - Paving	2,786	4,620	6,410	4,200	4,200
5244	Permit - Plumbing	1,223,820	905,188	1,038,890	682,500	682,500
5245	Permit - Pools & Spas	55,759	41,252	54,960	31,500	31,500
5246	Permit - Roofing	142,856	187,669	222,300	262,500	262,500

General Fund Revenues – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
General Fund Revenue Detail						
5247	Permit - State Energy	102,907	76,645	91,850	65,100	65,100
5248	Permit - Temporary Uses	5,610	6,390	3,000	3,150	3,150
5249	Permit - Temp Utilities	2,752	3,198	4,000	4,200	4,200
5250	Permit - Walls & Fences	312,581	200,192	246,640	189,000	189,000
5265	Permit - Excavation	342,495	330,845	345,280	210,000	210,000
5612	Pre-Application Conf	208,000	218,000	249,600	141,750	141,750
5613	PD Planning Review	5,366	7,639	8,200	7,500	7,500
5614	Design Review	280,737	565,765	673,000	577,500	577,500
5616	DR - Sign	27,800	38,725	50,900	31,500	31,500
5618	Engineering Fees & Chgs	7,630	7,514	9,230	6,300	6,300
5619	Eng Land Dev Review	137,742	185,012	200,000	31,500	31,500
5620	Fee - Administrative Sit	92,448	68,651	84,460	147,000	147,000
5622	Fee - Annexation	3,217	5,000	5,000	-	-
5623	Fee - Computer	264,028	134,460	155,500	115,500	115,500
5624	Fee - Determ & Filing	70,964	33,980	48,000	210,000	210,000
5625	Fee - Disabled Access	38,630	40,693	48,140	57,480	57,480
5626	Fee - Final Inspection	97,165	85,715	113,500	78,750	78,750
5627	Fee - General Plan Amend	13,235	81,595	72,580	42,000	42,000
5628	Fee - Home Occupation	-	1,250	1,740	6,300	6,300
5629	Fee - Lien Release	3,744	11,550	14,200	10,500	10,500
5630	Fee - Microfilming	93,452	102,970	129,060	130,230	130,230
5631	Fee - Parcel Maps	138,793	203,265	234,340	273,000	273,000
5636	Fee - Tentative Tract	38,174	113,518	157,500	105,000	105,000
5637	Fee - Variance	7,675	9,317	10,480	11,010	11,010
5639	Fee - Zone Change	30,243	73,176	72,830	63,000	63,000
5640	Fee - Minor Use Pmt	12,820	6,900	11,960	21,000	21,000
5642	Newspaper Public Notice	13,687	19,337	25,330	26,600	26,600
5644	Landscape - Inspection	60,820	43,740	50,000	21,000	21,000
5646	Plan Check	916,504	1,357,822	1,493,420	1,260,000	1,260,000
5647	Plan Check - Engineering	932,698	959,100	1,021,300	525,000	525,000
5648	Plan Check - Grading	60,458	89,859	109,280	105,000	105,000

General Fund Revenues – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
General Fund Revenue Detail						
5649	Plan Check - Landscape	139,460	105,340	160,000	210,000	210,000
5650	Plan Check - Traffic Con	31,300	38,991	52,300	34,130	34,000
5651	Plan Check - Traffic Sig	-	1,000	-	-	-
5652	Plan Check - Room Add	5,695	7,480	9,430	5,250	5,250
5653	Plan Check - Other	118,320	134,980	157,100	164,960	164,960
5655	Traffic Control Insp	468,652	623,675	624,400	577,500	577,500
5656	Gis Mapping Fees	32,925	35,900	38,080	31,500	31,500
5659	Director'S Determination	325	550	1,000	8,400	8,400
5661	Zoning/Rebuild Letters	9,550	13,650	19,400	10,500	10,500
5666	Fee - Project Appeal	512	570	1,000	1,050	1,050
5699	Fee-Time Extension	10,615	13,970	15,070	15,820	15,820
	TOTAL DEVELOPMENT RELATED	**$ 12,171,696**	**$ 12,452,325**	**14,287,220**	**10,381,260**	**10,381,130**
RECREATION						
5510	Trips/Excursions	$ -	$ 2,328	20,800	28,000	30,200
5511	Field & Court Revenue	419,860	653,494	185,750	421,050	421,050
5512	Shelter Rentals	11,340	55,495	45,000	47,250	47,250
5513	Class Registration	148,169	790,858	1,692,840	1,438,100	1,483,170
5514	Center Rentals	40,112	563,035	417,020	452,960	471,230
5515	Sports	33,820	205,745	296,320	321,600	321,600
5516	Pool	347,190	714,970	756,550	785,710	786,130
5518	Security Service Fees	(341)	(9,401)	43,560	47,140	47,720
5520	Nutrition	2,766	92,666	150,000	161,200	161,200
5521	Transportation	148	499	7,800	-	-
5530	Misc Recreation Rev	6,003	155,117	279,740	273,370	287,510
5531	Donation	-	-	16,910	16,410	16,410
5532	MI CSD Reg Fee	-	20,540	90,600	95,130	95,130
5533	Scholarships	-	1,700	7,600	7,600	7,600
	TOTAL RECREATION	**$ 1,009,067**	**$ 3,247,046**	**4,010,490**	**4,095,520**	**4,176,200**

General Fund Revenues – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
General Fund Revenue Detail						
MOTOR VEHICLE LIEU						
5310	Motor Vehicle In-Lieu	$ 156,222	$ 247,160	1,000,000	200,000	200,000
	TOTAL MOTOR VEHICLE LIEU	**$ 156,222**	**$ 247,160**	**1,000,000**	**200,000**	**200,000**
OTHER REVENUES						
5272	License - Animal	$ 101,774	$ 104,084	135,000	105,000	105,000
5273	License - Bicycle	-	11	100	110	110
5274	Non-Resident Citation	48	704	2,000	1,500	1,500
5316	Mandated Cost Reimb	75,631	65,163	100,000	75,000	75,000
5319	Post Reimbursement	28,103	36,440	-	40,000	40,000
5331	HHWCC Non-Disc Reimb	369,815	410,924	250,500	400,000	400,000
5390	Misc Grant Reimb	2,629,939	2,011	30,000	5,000	5,000
5710	Photocopy Fee	181	147	200	220	220
5712	Fee - Fingerprinting	1,363	8,429	11,000	12,000	12,000
5713	Fee - Passport	140	105	-	200,000	200,000
5715	Training Fee	30,920	28,616	36,080	26,250	26,250
5716	Digital Recording Fee	1,328	781	1,500	1,050	1,050
5820	Returned Checks	(892)	(8,964)	-	-	-
5825	Recycled Water	211,850	-	120,000	-	-
6011	Weed Abatement Recovery	26,617	5,505	40,000	25,000	25,000
6012	City Code	183,625	226,777	220,000	200,000	220,000
6014	Code Enf Violations	302,921	483,433	-	-	-
6015	DUI Fines	908	-	-	-	-
6016	Penalty - Pkg Citation	20,894	35,077	25,000	25,000	25,000
6020	Vehicle Code	-	18,147	350,000	400,000	400,000
6021	Commercial V.C. Violation	-	-	50,500	-	-
6022	Illegal Fireworks	8,155	22,270	25,000	21,000	21,000
6023	Penalty-Graffiti Civil	6,823	17,225	10,000	-	-
6025	Prohibited Call Fine	40,587	78,819	50,000	65,000	65,000
6028	Immigration Letter Fee	394	1,034	2,500	1,580	1,580
6029	System Report Fee	23,699	32,910	31,200	38,030	38,030

General Fund Revenues – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
General Fund Revenue Detail						
6030	License Fee	6,237	12,127	8,500	7,880	7,880
6031	Bkground Clearance Lette	1,165	1,158	1,000	1,050	1,050
6034	Traffic Collision Report	62,523	74,530	45,000	52,500	52,500
6035	Confiscated Firearms Fee	4,045	6,625	7,500	6,000	6,000
6412	Perfectmind Adjustment	475	1,108	-	-	-
6415	Bad Check Charges	400	175	-	-	-
6420	Cash Over/Short	97	(38)	-	-	-
6425	Donations	200	12,111	-	-	-
6426	Crime Prevention	630	396	500	500	500
6430	Jurupa 35% Residual T.I.	580,371	328,602	-	300,000	300,000
6450	Miscellaneous Income	1,181,273	10,779	1,379,970	329,870	379,860
6451	Misc Income - CSD Reg Fe	2,149	133	-	-	-
6454	Misc Income-Scholarships	158	12	-	-	-
6620	Gain/Loss Real Prop Disp	153,610	-	-	-	-
6630	Gain/Loss On Other Disp	59	7,192	-	-	-
6632	Surp - NBV@ Disposal	-	45,638	1,500	1,500	1,500
	TOTAL OTHER REVENUES	**$ 6,058,215**	**$ 2,070,196**	**2,934,550**	**2,341,040**	**2,411,030**
REIMBURSABLES						
6461	Calcard Rebate	$ 18,067	$ 29,673	10,000	30,000	30,000
6471	Reimb For Building Insp	57,567	27,187	39,000	40,960	40,960
6472	Reimb For Dev Projects	12,422	7,961	10,000	-	-
6473	Reimb Exp - Engineering	90,914	359,758	115,480	262,500	262,500
6474	Reimb Exp - Finance	815,204	55,000	600,000	799,680	815,670
6475	Reimb Exp - Police	124,945	107,385	-	3,000	3,000
6478	Reimb Exp - Weed Abatemn	183,622	199,973	310,000	260,000	290,000
6480	Miscellaneous Reimb	549,420	209,952	383,050	481,310	511,310
6483	Reimb Exp - Personnel	552,237	144,656	236,729	176,000	176,000
	TOTAL REIMBURSABLES	**$ 2,404,398**	**$ 1,141,545**	**1,704,259**	**2,053,450**	**2,129,440**

General Fund Revenues – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
General Fund Revenue Detail						
FROM OTHER AGENCIES						
6831	Contribution From SA	$ 325,150	$ 400,300	400,300	250,000	200,000
6833	Contribution From FHA	150,100	147,800	150,100	23,250	23,250
6834	Contribution from FCF	-	-	10,000	6,620	6,620
6835	Contribution From FFD	3,853,100	3,730,600	3,804,340	5,686,680	5,686,680
	TOTAL FROM OTHER AGENCIES	**$ 4,328,350**	**$ 4,278,700**	**4,364,740**	**5,966,550**	**5,916,550**
	TOTAL GENERAL FUND REVENUES	**$ 128,044,516**	**$ 132,382,258**	**138,335,089**	**145,872,000**	**149,082,850**

Other Funds Revenue
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
Other General Fund						
103 - Facility Maintenance						
5826	Electric Vehicle Charging	$ 542	$ 339	$ -	$ -	$ -
6480	Miscellaneous Reimb	71	-	-	-	-
	Total Facility Maintenance	**$ 613**	**$ 339**	**$ -**	**$ -**	**$ -**
104 - Office of Emergency Svcs						
5311	Federal Grant Funds	$ 6,443,341	$ 2,018,916	$ 151,415	$ -	$ -
5367	State Grant	2,629,939	-	-	-	-
6480	Miscellaneous Reimb	-	95,683	-	-	-
6835	Contribution From FFD	215,000	-	-	-	-
	Total Office of Emergency Svcs	**$ 9,288,280**	**$ 2,114,599**	**$ 151,415**	**$ -**	**$ -**
105 - KFON						
5080	Franchises	$ 134,533	$ 363,027	$ 250,000	$ 250,000	$ 250,000
	Total KFON	**$ 134,533**	**$ 363,027**	**$ 250,000**	**$ 250,000**	**$ 250,000**
106 - Self-Insurance						
6427	Insurance Refunds	$ -	$ 198,361	$ -	$ -	$ -
6428	Risk Liability Charges	3,822,458	4,200,532	4,200,000	6,500,000	6,500,040
6429	Workers' Comp Charges	1,760,997	1,813,342	1,959,780	2,081,150	2,127,270
6480	Miscellaneous Reimb	(33)	26,322	20,000	30,000	30,000
6483	Reimb Exp - Personnel	3,380,361	-	-	-	-
	Total Self-Insurance	**$ 8,963,783**	**$ 6,238,557**	**$ 6,179,780**	**$ 8,611,150**	**$ 8,657,310**
107 - Retiree Medical Benefits						
6310	Interest - Investments	$ 168,206	$ (2,288,665)	$ 220,000	$ -	$ -
6482	Reimb Exp - Retirees	269,176	359,388	-	260,000	260,000
	Total Retiree Medical Benefits	**$ 437,382**	**$ (1,929,277)**	**$ 220,000**	**$ 260,000**	**$ 260,000**
108 - Supplemental Retirement						
6310	Interest - Investments	$ 22	$ (10)	$ -	$ -	$ -
	Total Supplemental Retirement	**$ 22**	**$ (10)**	**$ -**	**$ -**	**$ -**
Other General Fund						
115 - Lease-Fire						

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
6835	Contribution From FFD	$ -	$ -	$ 2,406,545	$ 4,909,360	$ 5,007,540
	Total Lease-Fire	**$ -**	**$ -**	**$ 2,406,545**	**$ 4,909,360**	**$ 5,007,540**
125 - Storm Water Compliance						
5646	Plan Check	$ 113,900	$ 197,958	$ 170,000	$ 210,000	$ 210,000
5657	SWC - Construction Insp	113,075	99,813	49,700	73,500	73,500
5658	SWC - Re-Inspection Fee	-	-	2,000	-	-
	Total Storm Water Compliance	**$ 226,975**	**$ 297,771**	**$ 221,700**	**$ 283,500**	**$ 283,500**
Special Revenue Funds						
201 - Muni Svcs Fiscal Impact						
5730	MSFIF - CA Landings	$ 2,037,620	$ 1,337,970	$ -	$ -	$ -
5731	MSFIF - City Wide	426,060	314,510	1,315,000	1,250,000	1,250,000
5734	MSFIF - City Infill	68,250	52,500	-	-	-
5736	MSFIF-Citrus Heights North	17,589	(1,353)	-	-	-
6310	Interest - Investments	25,741	(674,449)	169,000	-	-
	Total Muni Svcs Fiscal Impact	**$ 2,575,260**	**$ 1,029,178**	**$ 1,484,000**	**$ 1,250,000**	**$ 1,250,000**
222 - Crime Prev Asset Seizure						
6017	Seizures - 15% Crime Pre	$ 6,204	$ 33,925	$ 18,750	$ 10,000	$ 10,000
6310	Interest - Investments	175	(434)	1,000	-	-
	Total Crime Prev Asset Seizure	**$ 6,379**	**$ 33,491**	**$ 19,750**	**$ 10,000**	**$ 10,000**
223 - Federal Asset Seizure						
6019	Seizures - Federal	$ 938,579	$ 154,318	$ 6,000,000	$ 1,500,000	$ 1,500,000
6310	Interest - Investments	1,892	(99,244)	55,000	50,000	50,000
6483	Reimb Exp - Personnel	37,829	19,372	21,000	20,000	20,000
6610	Gain/Loss On Vehicle Dis	8,775	-	-	-	-
	Total Federal Asset Seizure	**$ 987,075**	**$ 74,446**	**$ 6,076,000**	**$ 1,570,000**	**$ 1,570,000**
224 - State Asset Seizure						
6018	Seizures - 85% State	$ 35,154	$ 192,244	$ 75,000	$ 75,000	$ 75,000
6310	Interest - Investments	913	(7,461)	5,600	3,000	3,000
	Total State Asset Seizure	**$ 36,067**	**$ 184,783**	**$ 80,600**	**$ 78,000**	**$ 78,000**
225 - PD Traffic Safety						

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
5081	Towing Franchise Fee	$ 432,310	$ 542,130	$ 385,000	$ 400,000	$ 400,000
6310	Interest - Investments	2,709	(74,747)	14,500	-	-
	Total PD Traffic Safety	**$ 435,019**	**$ 467,383**	**$ 399,500**	**$ 400,000**	**$ 400,000**
226 - Opioid Settlement						
6495	Stlmt-Distributors	$ -	$ -	$ 126,198	$ -	$ -
	Total Opioid Settlement	**$ -**	**$ -**	**$ 126,198**	**$ -**	**$ -**
241 - Air Quality Mgmt Dist						
5309	AQMD Reimbursement	$ 278,363	$ 206,124	$ 300,000	$ 280,000	$ 280,000
6310	Interest - Investments	636	(39,285)	10,500	-	-
	Total Air Quality Mgmt Dist	**$ 278,999**	**$ 166,839**	**$ 310,500**	**$ 280,000**	**$ 280,000**
243 - Traffic Safety						
6020	Vehicle Code	$ 58,884	$ 79,154	$ 42,000	$ 45,000	$ 45,000
6310	Interest - Investments	(155)	(695)	750	-	-
6473	Reimb Exp - Engineering	-	1,902	-	-	-
6480	Miscellaneous Reimb	-	1,637	2,600	-	-
	Total Traffic Safety	**$ 58,729**	**$ 81,998**	**$ 45,350**	**$ 45,000**	**$ 45,000**
244 - Prop 1B						
6310	Interest - Investments	$ 141	$ (4,185)	$ 1,200	$ -	$ -
	Total Prop 1B	**$ 141**	**$ (4,185)**	**$ 1,200**	**$ -**	**$ -**
245 - Measure I 2010-2040 Reimb						
5348	Measure I 2010-2040	$ 2,627,573	$ 588,891	$ 21,330,466	$ -	$ -
	Total Measure I 2010-2040 Reimb	**$ 2,627,573**	**$ 588,891**	**$ 21,330,466**	**$ -**	**$ -**
246 - Measure I 2010-2040 Local						
5320	Measure I	$ 4,844,791	$ 4,154,887	$ 5,045,800	$ 5,524,500	$ 5,524,500
6310	Interest - Investments	17,353	(615,562)	159,000	-	-
	Total Measure I 2010-2040 Local	**$ 4,862,144**	**$ 3,539,325**	**$ 5,204,800**	**$ 5,524,500**	**$ 5,524,500**
281 - Gas Tax (State)						
5312	Gasoline Tax 2105	$ 1,102,351	$ 1,179,776	$ 1,380,340	$ 1,396,450	$ 1,396,450
5313	Gasoline Tax 2106	682,388	746,810	836,880	850,400	850,400
5314	Gasoline Tax 2107	1,491,834	1,408,913	1,885,760	1,677,330	1,677,330
5315	Gasoline Tax 2107.5	10,000	10,000	10,000	10,000	10,000

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
5355	Gasoline Tax 2103	1,484,245	1,656,146	2,107,130	2,108,800	2,108,800
6310	Interest - Investments	(255)	(37,670)	2,650	-	-
	Total Gas Tax (State)	**$ 4,770,563**	**$ 4,963,975**	**$ 6,222,760**	**$ 6,042,980**	**$ 6,042,980**
282 - Solid Waste Mitigation						
5633	Fee - Solid Waste Mit	$ 3,699,888	$ 2,788,261	$ 3,000,000	$ 3,000,000	$ 3,000,000
6310	Interest - Investments	(222)	(104,071)	29,400	-	-
	Total Solid Waste Mitigation	**$ 3,699,666**	**$ 2,684,190**	**$ 3,029,400**	**$ 3,000,000**	**$ 3,000,000**
283 - Road Maintenance & Rehab						
5364	Gasoline Tax RMRA	$ 3,948,709	$ 4,288,133	$ 4,663,817	$ 10,521,380	$ 10,521,380
6310	Interest - Investments	11,410	(29,391)	10,800	-	-
	Total Road Maintenance & Rehab	**$ 3,960,119**	**$ 4,258,742**	**$ 4,674,617**	**$ 10,521,380**	**$ 10,521,380**
301 - Grants						
5311	Federal Grant Funds	$ 121,145	$ 365,516	$ 5,203,090	$ -	$ -
5321	Federal Law Enforcement	180,217	-	-	-	-
5325	Police OTS Reimb	239,459	288,940	508,686	-	-
5326	SANCATT Grant	165,365	127,430	-	-	-
5328	CDBG Grant Reimbursement	-	-	6,281,003	-	-
5329	Oil Recycling Revenue	56,926	22,983	23,000	-	25,000
5330	Bev Container Recycling	100,837	53,888	53,035	50,000	50,000
5335	Fontana USD	-	-	60,070	-	-
5347	HSIP-Federal Grant Funds	263,545	54,949	10,114	-	-
5349	Homeland Security Grant	72,000	-	81,815	-	-
5352	State TDA	22,534	-	2,518	-	-
5367	State Grant	76,845	1,153,088	228,655	-	-
5389	Misc Recreation Grant	-	26,655	270,892	-	-
5390	Misc Grant Reimb	1,523,127	250,882	8,274,239	302,540	-
6450	Miscellaneous Income	170,357	-	400,000	-	-
6480	Miscellaneous Reimb	976,022	-	(548,647)	-	-
	Total Grants	**$ 3,968,379**	**$ 2,344,331**	**$ 20,848,470**	**$ 352,540**	**$ 75,000**
302 - ARPA 2021						
5311	Federal Grant Funds	$ -	$ 257,551	$ -	$ -	$ -

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
6310	Interest - Investments	17,198	98,202	-	-	-
	Total ARPA 2021	**$ 17,198**	**$ 355,753**	**$ -**	**$ -**	**$ -**
303 - TDA/Article 3						
5352	State TDA	$ -	$ 83,523	$ 343,456	$ -	$ -
	Total TDA/Article 3	**$ -**	**$ 83,523**	**$ 343,456**	**$ -**	**$ -**
321 - Fed Law Enf Block Grant						
5321	Federal Law Enforcement	$ 46,822	$ 185,122	$ 362,556	$ 27,000	$ -
6310	Interest - Investments	-	462	-	-	-
	Total Fed Law Enf Block Grant	**$ 46,822**	**$ 185,584**	**$ 362,556**	**$ 27,000**	**$ -**
322 - State COPS AB 3229						
5324	State COPS AB3229	$ 357,103	$ 357,817	$ 600,673	$ 300,000	$ 300,000
	Total State COPS AB 3229	**$ 357,103**	**$ 357,817**	**$ 600,673**	**$ 300,000**	**$ 300,000**
362 - CDBG						
5328	CDBG Grant Reimbursement	$ 3,301,242	$ 3,764,418	$ 8,849,891	$ 2,154,320	$ 2,175,000
5338	Program Income	66,125	36,108	(35,519)	-	-
5346	NSP 1 Stimulus Reimb	82,379	240,732	1,946	-	-
5350	NSP 1 Program Income	-	625	701,326	-	-
5358	NSP 3 Program Income	-	40,599	312,761	-	-
6310	Interest - Investments	-	51,146	-	-	-
	Total CDBG	**$ 3,449,746**	**$ 4,133,628**	**$ 9,830,405**	**$ 2,154,320**	**$ 2,175,000**
363 - HOME						
5328	CDBG Grant Reimbursement	$ 44,189	$ 73,324	$ 5,460,247	$ 738,540	$ 750,000
5338	Program Income	43,847	-	95,861	70,000	70,000
	Total HOME	**$ 88,036**	**$ 73,324**	**$ 5,556,108**	**$ 808,540**	**$ 820,000**
385 - After School Program						
5335	Fontana USD	$ 3,031,961	$ 3,786,091	$ 6,031,255	$ 4,407,400	$ 4,407,400
	Total After School Program	**$ 3,031,961**	**$ 3,786,091**	**$ 6,031,255**	**$ 4,407,400**	**$ 4,407,400**
386 - ASES ELO-P Grant						
5335	Fontana USD	$ -	$ -	$ 4,495,120	$ 29,731,200	$ 29,731,200
	Total ASES ELO-P Grant	**$ -**	**$ -**	**$ 4,495,120**	**$ 29,731,200**	**$ 29,731,200**
387 - ASES ELO-P TK Grant						

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
5335	Fontana USD	$ -	$ -	$ 453,690	$ 431,150	$ 432,680
	Total ASES ELO-P TK Grant	**$ -**	**$ -**	**$ 453,690**	**$ 431,150**	**$ 432,680**
395 - LMD #1 City Wide						
5020	Penalty - General	$ 1,860	$ 1,432	$ 700	$ 700	$ 700
6210	Assessment/Special Tax	913,806	912,959	900,000	1,005,190	1,105,710
6310	Interest - Investments	1,540	(68,007)	25,000	-	-
	Total LMD #1 City Wide	**$ 917,206**	**$ 846,384**	**$ 925,700**	**$ 1,005,890**	**$ 1,106,410**
396 - LMD #2 Vlg of Heritage						
5020	Penalty - General	$ 4,500	$ 4,959	$ 2,000	$ 2,000	$ 2,000
5317	County - Special Proj	-	-	275,000	-	-
6210	Assessment/Special Tax	2,341,140	2,481,528	2,488,000	2,664,800	2,718,090
6310	Interest - Investments	(3,600)	(10,427)	7,000	-	-
	Total LMD #2 Vlg of Heritage	**$ 2,342,040**	**$ 2,476,060**	**$ 2,772,000**	**$ 2,666,800**	**$ 2,720,090**
397 - LMD #3-1 Empire Center						
5020	Penalty - General	$ 39	$ -	$ 50	$ 50	$ 50
6210	Assessment/Special Tax	62,120	62,114	62,100	68,340	75,170
6310	Interest - Investments	253	(7,830)	2,000	-	-
	Total LMD #3-1 Empire Center	**$ 62,412**	**$ 54,284**	**$ 64,150**	**$ 68,390**	**$ 75,220**
398 - LMD #3 Hunter's Ridge						
5020	Penalty - General	$ 594	$ 298	$ 500	$ 500	$ 500
6210	Assessment/Special Tax	797,455	796,981	797,000	877,210	964,930
6310	Interest - Investments	1,634	(78,816)	23,400	-	-
	Total LMD #3 Hunter's Ridge	**$ 799,683**	**$ 718,463**	**$ 820,900**	**$ 877,710**	**$ 965,430**
399 - LLMD #3 Hunter's Ridge						
5020	Penalty - General	$ 27	$ 13	$ 50	$ 50	$ 50
6210	Assessment/Special Tax	35,088	34,614	34,000	38,600	42,460
6310	Interest - Investments	6	(1,083)	300	-	-
	Total LLMD #3 Hunter's Ridge	**$ 35,121**	**$ 33,544**	**$ 34,350**	**$ 38,650**	**$ 42,510**
401 - CFD #1 Southridge Village						
5020	Penalty - General	$ 7,090	$ 9,454	$ 5,000	$ 5,000	$ 5,000
5317	County - Special Proj	-	370,000	-	-	-

Other Funds Revenue – continued
Five-Year Summary

			2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail							
6210	Assessment/Special Tax		5,573,636	5,570,850	5,500,000	5,500,000	5,500,000
6310	Interest - Investments		2,790	(212,284)	62,400	-	-
		Total CFD #1 Southridge Village	**$ 5,583,516**	**$ 5,738,020**	**$ 5,567,400**	**$ 5,505,000**	**$ 5,505,000**
403 - CFD #6-3A Bellgrove II							
5020	Penalty - General		$ 231	$ 104	$ 500	$ 500	$ 500
6210	Assessment/Special Tax		228,960	228,817	228,000	251,860	277,050
6310	Interest - Investments		497	(13,565)	2,500	-	-
		Total CFD #6-3A Bellgrove II	**$ 229,688**	**$ 215,356**	**$ 231,000**	**$ 252,360**	**$ 277,550**
404 - CFD #6-2 N Morningside							
5020	Penalty - General		$ 29	$ 44	$ 50	$ 50	$ 50
6210	Assessment/Special Tax		91,134	91,079	90,000	100,250	110,280
6310	Interest - Investments		307	(9,809)	2,300	-	-
		Total CFD #6-2 N Morningside	**$ 91,470**	**$ 81,314**	**$ 92,350**	**$ 100,300**	**$ 110,330**
405 - CFD #6-1 Stratham							
5020	Penalty - General		$ 222	$ 195	$ 200	$ 200	$ 200
6210	Assessment/Special Tax		184,099	183,979	184,000	202,510	222,760
6310	Interest - Investments		719	(17,733)	5,600	-	-
		Total CFD #6-1 Stratham	**$ 185,040**	**$ 166,441**	**$ 189,800**	**$ 202,710**	**$ 222,960**
406 - CFD #6 The Landings							
5020	Penalty - General		$ 2,598	$ 1,081	$ 200	$ 200	$ 200
6210	Assessment/Special Tax		329,901	329,671	322,000	362,900	399,190
6310	Interest - Investments		2,647	(93,105)	27,000	-	-
		Total CFD #6 The Landings	**$ 335,146**	**$ 237,647**	**$ 349,200**	**$ 363,100**	**$ 399,390**
407 - CFD #7 Country Club Est							
5020	Penalty - General		$ 83	$ 76	$ 150	$ 150	$ 150
6210	Assessment/Special Tax		111,996	111,996	111,900	123,200	135,520
6310	Interest - Investments		151	(10,691)	3,400	-	-
		Total CFD #7 Country Club Est	**$ 112,230**	**$ 101,381**	**$ 115,450**	**$ 123,350**	**$ 135,670**
408 - CFD #8 Presley							
5020	Penalty - General		$ 440	$ 146	$ 500	$ 500	$ 500
6210	Assessment/Special Tax		72,088	72,006	71,000	79,300	87,230

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
6310	Interest - Investments	521	(25,306)	9,200	-	-
	Total CFD #8 Presley	**$ 73,049**	**$ 46,846**	**$ 80,700**	**$ 79,800**	**$ 87,730**
409 - CFD #9M Morningside						
5020	Penalty - General	$ -	$ 106	$ -	$ 150	$ 150
6210	Assessment/Special Tax	163,608	163,070	162,000	179,510	197,460
6310	Interest - Investments	365	(7,816)	3,700	-	-
	Total CFD #9M Morningside	**$ 163,973**	**$ 155,360**	**$ 165,700**	**$ 179,660**	**$ 197,610**
410 - CFD #10M Jurupa Ind						
6210	Assessment/Special Tax	$ 37,606	$ 37,603	$ 37,600	$ 41,370	$ 45,510
6310	Interest - Investments	286	(8,294)	2,300	-	-
	Total CFD #10M Jurupa Ind	**$ 37,892**	**$ 29,309**	**$ 39,900**	**$ 41,370**	**$ 45,510**
412 - CFD #12 Sierra Lakes						
5020	Penalty - General	$ 662	$ 893	$ 1,000	$ 1,000	$ 1,000
5511	Field & Court Revenue	48,779	111,639	-	-	-
6210	Assessment/Special Tax	899,976	911,798	890,000	1,002,980	1,103,280
6310	Interest - Investments	(73)	(42,540)	11,200	-	-
	Total CFD #12 Sierra Lakes	**$ 949,344**	**$ 981,790**	**$ 902,200**	**$ 1,003,980**	**$ 1,104,280**
413 - CFD #13M Summit Heights						
5020	Penalty - General	$ 264	$ 214	$ 100	$ 100	$ 100
6210	Assessment/Special Tax	426,995	426,715	426,000	516,670	568,340
6310	Interest - Investments	28	(29,715)	13,200	-	-
	Total CFD #13M Summit Heights	**$ 427,287**	**$ 397,214**	**$ 439,300**	**$ 516,770**	**$ 568,440**
414 - CFD #14M Sycamore Hills						
5020	Penalty - General	$ 537	$ 379	$ 1,000	$ 1,000	$ 1,000
6210	Assessment/Special Tax	367,077	403,547	471,120	466,380	513,010
6310	Interest - Investments	(44)	(5,888)	4,900	-	-
	Total CFD #14M Sycamore Hills	**$ 367,570**	**$ 398,038**	**$ 477,020**	**$ 467,380**	**$ 514,010**
415 - CFD #15M Silver Ridge						
5020	Penalty - General	$ 93	$ 1,507	$ 200	$ 200	$ 200
6210	Assessment/Special Tax	279,342	279,121	275,000	322,650	354,910
6310	Interest - Investments	591	(9,705)	3,400	-	-

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
	Total CFD #15M Silver Ridge	**$ 280,026**	**$ 270,923**	**$ 278,600**	**$ 322,850**	**$ 355,110**
416 - CFD #16M Ventana Pointe						
5020	Penalty - General	$ -	$ -	$ -	$ 100	$ 100
6210	Assessment/Special Tax	42,925	42,895	42,900	47,220	51,940
6310	Interest - Investments	163	(4,128)	1,500	-	-
	Total CFD #16M Ventana Pointe	**$ 43,088**	**$ 38,767**	**$ 44,400**	**$ 47,320**	**$ 52,040**
418 - CFD #18M Badiola Homes						
6210	Assessment/Special Tax	$ 6,808	$ 6,803	$ 6,800	$ 7,490	$ 8,240
6310	Interest - Investments	58	(1,333)	350	-	-
	Total CFD #18M Badiola Homes	**$ 6,866**	**$ 5,470**	**$ 7,150**	**$ 7,490**	**$ 8,240**
420 - CFD #20M						
5020	Penalty - General	$ 29	$ -	$ -	$ -	$ -
6210	Assessment/Special Tax	32,000	31,981	32,000	35,200	38,720
6310	Interest - Investments	106	(3,473)	1,400	-	-
	Total CFD #20M	**$ 32,135**	**$ 28,508**	**$ 33,400**	**$ 35,200**	**$ 38,720**
421 - CFD #21M						
5020	Penalty - General	$ -	$ 286	$ -	$ -	$ -
6210	Assessment/Special Tax	39,664	39,642	39,000	43,640	48,000
6310	Interest - Investments	273	(6,890)	1,900	-	-
	Total CFD #21M	**$ 39,937**	**$ 33,038**	**$ 40,900**	**$ 43,640**	**$ 48,000**
423 - CFD #23M						
5020	Penalty - General	$ -	$ -	$ -	$ 50	$ 50
6210	Assessment/Special Tax	7,410	7,402	7,400	8,160	8,970
6310	Interest - Investments	66	(1,256)	500	-	-
	Total CFD #23M	**$ 7,476**	**$ 6,146**	**$ 7,900**	**$ 8,210**	**$ 9,020**
424 - CFD #24M						
6210	Assessment/Special Tax	$ 44,574	$ 44,543	$ 44,500	$ 49,040	$ 53,940
6310	Interest - Investments	238	(5,502)	1,500	-	-
	Total CFD #24M	**$ 44,812**	**$ 39,041**	**$ 46,000**	**$ 49,040**	**$ 53,940**
425 - CFD #25M						
5020	Penalty - General	$ 473	$ -	$ 100	$ 100	$ 100

Other Funds Revenue – continued
Five-Year Summary

			2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail							
6210	Assessment/Special Tax		81,375	81,322	81,000	89,520	98,470
6310	Interest - Investments		417	(9,591)	3,000	-	-
		Total CFD #25M	**$ 82,265**	**$ 71,731**	**$ 84,100**	**$ 89,620**	**$ 98,570**
427 - CFD #27M							
5020	Penalty - General		$ -	$ 52	$ -	$ 50	$ 50
6210	Assessment/Special Tax		50,575	55,607	83,100	64,260	70,690
6310	Interest - Investments		21	(696)	400	-	-
		Total CFD #27M	**$ 50,596**	**$ 54,963**	**$ 83,500**	**$ 64,310**	**$ 70,740**
428 - CFD #28M							
5020	Penalty - General		$ 53	$ 23	$ -	$ 50	$ 50
6210	Assessment/Special Tax		144,485	144,378	144,000	158,940	174,830
6310	Interest - Investments		736	(16,864)	5,300	-	-
		Total CFD #28M	**$ 145,274**	**$ 127,537**	**$ 149,300**	**$ 158,990**	**$ 174,880**
429 - CFD #29M							
6210	Assessment/Special Tax		$ 23,997	$ 23,980	$ 23,000	$ 29,040	$ 31,950
6310	Interest - Investments		58	(1,195)	600	-	-
		Total CFD #29M	**$ 24,055**	**$ 22,785**	**$ 23,600**	**$ 29,040**	**$ 31,950**
430 - CFD #30M							
5020	Penalty - General		$ 315	$ 136	$ 400	$ 400	$ 400
6210	Assessment/Special Tax		233,770	233,624	233,700	257,150	282,870
6310	Interest - Investments		921	(24,272)	6,800	-	-
		Total CFD #30M	**$ 235,006**	**$ 209,488**	**$ 240,900**	**$ 257,550**	**$ 283,270**
431 - CFD #31 Citrus Heights No							
5020	Penalty - General		$ 436	$ 86	$ 400	$ 400	$ 400
6210	Assessment/Special Tax		294,025	294,025	294,000	528,250	581,080
6310	Interest - Investments		843	(17,878)	5,400	-	-
		Total CFD #31 Citrus Heights No	**$ 295,304**	**$ 276,233**	**$ 299,800**	**$ 528,650**	**$ 581,480**
432 - CFD #32M							
5020	Penalty - General		$ -	$ 1,210	$ -	$ -	$ -
6210	Assessment/Special Tax		17,800	17,785	17,800	19,580	21,540

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
6310	Interest - Investments	133	(2,841)	800	-	-
	Total CFD #32M	**$ 17,933**	**$ 16,154**	**$ 18,600**	**$ 19,580**	**$ 21,540**
433 - CFD #33M Empire Lighting						
5020	Penalty - General	$ 6	$ -	$ -	$ -	$ -
6210	Assessment/Special Tax	41,217	41,206	41,000	45,340	49,880
6310	Interest - Investments	76	(3,415)	1,100	-	-
	Total CFD #33M Empire Lighting	**$ 41,299**	**$ 37,791**	**$ 42,100**	**$ 45,340**	**$ 49,880**
434 - CFD #34 Empire Det Basin						
5020	Penalty - General	$ 3	$ 5	$ -	$ -	$ -
6210	Assessment/Special Tax	21,135	21,085	21,000	23,250	25,580
6310	Interest - Investments	215	(6,883)	1,900	-	-
	Total CFD #34 Empire Det Basin	**$ 21,353**	**$ 14,207**	**$ 22,900**	**$ 23,250**	**$ 25,580**
435 - CFD #35M						
5020	Penalty - General	$ 851	$ 249	$ 1,500	$ 1,500	$ 1,500
6210	Assessment/Special Tax	497,134	496,939	497,000	574,190	631,610
6310	Interest - Investments	1,045	(44,147)	14,200	-	-
	Total CFD #35M	**$ 499,030**	**$ 453,041**	**$ 512,700**	**$ 575,690**	**$ 633,110**
436 - CFD #36M						
6210	Assessment/Special Tax	$ 22,010	$ 21,991	$ 22,000	$ 24,220	$ 26,640
6310	Interest - Investments	87	(1,791)	600	-	-
	Total CFD #36M	**$ 22,097**	**$ 20,200**	**$ 22,600**	**$ 24,220**	**$ 26,640**
437 - CFD #37 Montelago						
5020	Penalty - General	$ 120	$ 172	$ 200	$ 200	$ 200
6210	Assessment/Special Tax	86,801	86,801	86,800	95,490	105,030
6310	Interest - Investments	357	(8,784)	2,700	-	-
	Total CFD #37 Montelago	**$ 87,278**	**$ 78,189**	**$ 89,700**	**$ 95,690**	**$ 105,230**
438 - CFD #38M						
5020	Penalty - General	$ 397	$ 843	$ 750	$ 750	$ 750
6210	Assessment/Special Tax	176,055	175,946	174,000	193,670	213,030
6310	Interest - Investments	1,075	(25,574)	7,400	-	-
	Total CFD #38M	**$ 177,527**	**$ 151,215**	**$ 182,150**	**$ 194,420**	**$ 213,780**

Other Funds Revenue – continued
Five-Year Summary

			2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail							
439 - CFD #39M							
6210	Assessment/Special Tax		$ 21,360	$ 21,346	$ 21,300	$ 24,480	$ 26,930
6310	Interest - Investments		71	(1,602)	600	-	-
		Total CFD #39M	**$ 21,431**	**$ 19,744**	**$ 21,900**	**$ 24,480**	**$ 26,930**
440 - CFD #40M							
6210	Assessment/Special Tax		10,530	10,522	10,500	11,590	12,750
6310	Interest - Investments		81	(2,019)	400	-	-
		Total CFD #40M	**$ 10,611**	**$ 8,503**	**$ 10,900**	**$ 11,590**	**$ 12,750**
441 - CFD #41M							
6210	Assessment/Special Tax		$ 15,070	$ 15,063	$ 15,000	$ 16,580	$ 18,240
6310	Interest - Investments		136	(3,687)	1,000	-	-
		Total CFD #41M	**$ 15,206**	**$ 11,376**	**$ 16,000**	**$ 16,580**	**$ 18,240**
442 - CFD #42M							
5020	Penalty - General		$ 64	$ -	$ 150	$ 150	$ 150
6210	Assessment/Special Tax		43,560	43,534	43,500	47,920	52,710
6310	Interest - Investments		288	(8,021)	2,300	-	-
		Total CFD #42M	**$ 43,912**	**$ 35,513**	**$ 45,950**	**$ 48,070**	**$ 52,860**
444 - CFD #44M							
6210	Assessment/Special Tax		8,910	8,905	8,900	9,810	10,790
6310	Interest - Investments		41	(999)	300	-	-
		Total CFD #44M	**$ 8,951**	**$ 7,906**	**$ 9,200**	**$ 9,810**	**$ 10,790**
445 - CFD #45M							
5020	Penalty - General		$ -	$ 34	$ -	$ -	$ -
6210	Assessment/Special Tax		99,960	99,910	99,000	109,960	120,960
6310	Interest - Investments		417	(11,559)	3,600	-	-
		Total CFD #45M	**$ 100,377**	**$ 88,385**	**$ 102,600**	**$ 109,960**	**$ 120,960**
446 - CFD #46M							
6210	Assessment/Special Tax		$ 48,440	$ 48,419	$ 48,400	$ 53,290	$ 58,620
6310	Interest - Investments		346	(9,012)	2,400	-	-
		Total CFD #46M	**$ 48,786**	**$ 39,407**	**$ 50,800**	**$ 53,290**	**$ 58,620**
447 - CFD #47M							

Other Funds Revenue – continued
Five-Year Summary

			2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail							
6210	Assessment/Special Tax		$ 11,458	$ 11,453	$ 11,400	$ 12,610	$ 13,870
6310	Interest - Investments		19	(535)	200	-	-
		Total CFD #47M	**$ 11,477**	**$ 10,918**	**$ 11,600**	**$ 12,610**	**$ 13,870**
448 - CFD #48M							
5020	Penalty - General		$ 340	$ -	$ 600	$ 600	$ 600
6210	Assessment/Special Tax		73,800	73,773	73,000	82,090	90,300
6310	Interest - Investments		440	(12,829)	3,600	-	-
		Total CFD #48M	**$ 74,580**	**$ 60,944**	**$ 77,200**	**$ 82,690**	**$ 90,900**
449 - CFD #49M							
6210	Assessment/Special Tax		$ 12,750	$ 12,745	$ 12,700	$ 14,030	$ 15,430
6310	Interest - Investments		39	(1,095)	350	-	-
		Total CFD #49M	**$ 12,789**	**$ 11,650**	**$ 13,050**	**$ 14,030**	**$ 15,430**
450 - CFD #50M							
6210	Assessment/Special Tax		35,520	35,491	35,000	39,080	42,980
6310	Interest - Investments		123	(2,794)	850	-	-
		Total CFD #50M	**$ 35,643**	**$ 32,697**	**$ 35,850**	**$ 39,080**	**$ 42,980**
451 - CFD #51M							
5020	Penalty - General		$ -	$ 2,338	$ -	$ -	$ -
6210	Assessment/Special Tax		65,805	65,773	65,000	72,390	79,630
6310	Interest - Investments		192	(4,828)	1,700	-	-
		Total CFD #51M	**$ 65,997**	**$ 63,283**	**$ 66,700**	**$ 72,390**	**$ 79,630**
453 - CFD #53M							
6210	Assessment/Special Tax		$ 8,816	$ 8,811	$ 8,800	$ 9,700	$ 10,670
6310	Interest - Investments		85	(2,110)	550	-	-
		Total CFD #53M	**$ 8,901**	**$ 6,701**	**$ 9,350**	**$ 9,700**	**$ 10,670**
454 - CFD #54M							
6210	Assessment/Special Tax		$ 24,960	$ 24,948	$ 24,000	$ 27,460	$ 30,210
6310	Interest - Investments		84	(2,284)	800	-	-
		Total CFD #54M	**$ 25,044**	**$ 22,664**	**$ 24,800**	**$ 27,460**	**$ 30,210**
455 - CFD #55M							
6210	Assessment/Special Tax		$ 7,110	$ 7,107	$ 7,000	$ 7,830	$ 8,610

Other Funds Revenue – continued
Five-Year Summary

			2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail							
6310	Interest - Investments		63	(1,606)	400	-	-
		Total CFD #55M	**$ 7,173**	**$ 5,501**	**$ 7,400**	**$ 7,830**	**$ 8,610**
456 - CFD #56M							
6210	Assessment/Special Tax		26,040	26,021	26,000	28,650	31,510
6310	Interest - Investments		181	(3,511)	1,000	-	-
		Total CFD #56M	**$ 26,221**	**$ 22,510**	**$ 27,000**	**$ 28,650**	**$ 31,510**
457 - CFD #57M							
6210	Assessment/Special Tax		$ 14,960	$ 14,955	$ 14,000	$ 16,460	$ 18,110
6310	Interest - Investments		69	(1,987)	600	-	-
		Total CFD #57M	**$ 15,029**	**$ 12,968**	**$ 14,600**	**$ 16,460**	**$ 18,110**
458 - CFD #58M							
6210	Assessment/Special Tax		4,410	4,406	4,400	4,860	5,340
6310	Interest - Investments		22	(501)	100	-	-
		Total CFD #58M	**$ 4,432**	**$ 3,905**	**$ 4,500**	**$ 4,860**	**$ 5,340**
459 - CFD #59M							
6210	Assessment/Special Tax		$ -	$ 2,400	$ 2,400	$ 2,640	$ 2,910
6310	Interest - Investments		2	(188)	-	-	-
		Total CFD #59M	**$ 2**	**$ 2,212**	**$ 2,400**	**$ 2,640**	**$ 2,910**
460 - CFD #60M							
6210	Assessment/Special Tax		$ 12,560	$ 12,555	$ 12,500	$ 13,820	$ 15,200
6310	Interest - Investments		94	(2,567)	700	-	-
		Total CFD #60M	**$ 12,654**	**$ 9,988**	**$ 13,200**	**$ 13,820**	**$ 15,200**
461 - CFD #61M							
5020	Penalty - General		$ 338	$ -	$ 600	$ 600	$ 600
6210	Assessment/Special Tax		54,270	54,247	53,000	59,700	65,670
6310	Interest - Investments		422	(11,156)	3,000	-	-
		Total CFD #61M	**$ 55,030**	**$ 43,091**	**$ 56,600**	**$ 60,300**	**$ 66,270**
462 - CFD #62M							
6210	Assessment/Special Tax		$ 5,756	$ 5,754	$ 5,700	$ 6,140	$ 6,750
6310	Interest - Investments		43	(1,215)	200	-	-
		Total CFD #62M	**$ 5,799**	**$ 4,539**	**$ 5,900**	**$ 6,140**	**$ 6,750**

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
463 - CFD #63M						
5020	Penalty - General	$ 75	$ -	$ 150	$ 150	$ 150
6210	Assessment/Special Tax	54,625	54,596	54,000	60,090	66,100
6310	Interest - Investments	552	(15,557)	3,600	-	-
	Total CFD #63M	**$ 55,252**	**$ 39,039**	**$ 57,750**	**$ 60,240**	**$ 66,250**
464 - CFD #64M						
6210	Assessment/Special Tax	$ 4,920	$ 4,920	$ 4,900	$ 5,420	$ 5,960
6310	Interest - Investments	69	(1,994)	500	-	-
	Total CFD #64M	**$ 4,989**	**$ 2,926**	**$ 5,400**	**$ 5,420**	**$ 5,960**
465 - CFD #65M						
5020	Penalty - General	$ 53	$ 96	$ 100	$ 100	$ 100
6210	Assessment/Special Tax	19,800	19,790	19,800	21,780	23,960
6310	Interest - Investments	211	(5,629)	1,500	-	-
	Total CFD #65M	**$ 20,064**	**$ 14,257**	**$ 21,400**	**$ 21,880**	**$ 24,060**
467 - CFD #67M						
6210	Assessment/Special Tax	$ 42,180	$ 42,158	$ 42,000	$ 46,400	$ 51,040
6310	Interest - Investments	234	(5,679)	1,700	-	-
	Total CFD #67M	**$ 42,414**	**$ 36,479**	**$ 43,700**	**$ 46,400**	**$ 51,040**
468 - CFD #68M						
5020	Penalty - General	$ -	$ -	$ -	$ 100	$ 100
6210	Assessment/Special Tax	24,510	24,499	24,000	26,970	29,660
6310	Interest - Investments	163	(3,936)	1,100	-	-
	Total CFD #68M	**$ 24,673**	**$ 20,563**	**$ 25,100**	**$ 27,070**	**$ 29,760**
469 - CFD #69M						
5020	Penalty - General	$ 47	$ 269	$ 100	$ 100	$ 100
6210	Assessment/Special Tax	164,340	164,240	164,000	180,780	198,860
6310	Interest - Investments	821	(19,138)	5,600	-	-
	Total CFD #69M	**$ 165,208**	**$ 145,371**	**$ 169,700**	**$ 180,880**	**$ 198,960**
470 - CFD #70 Avellino						
5020	Penalty - General	$ 96	$ -	$ 200	$ 200	$ 200
6210	Assessment/Special Tax	77,880	77,880	77,000	85,670	94,240

Other Funds Revenue – continued
Five-Year Summary

			2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail							
6310	Interest - Investments		269	(7,306)	2,000	-	-
		Total CFD #70 Avellino	**$ 78,245**	**$ 70,574**	**$ 79,200**	**$ 85,870**	**$ 94,440**
471 - CFD #71 Sierra Crest							
5020	Penalty - General		$ -	$ 98	$ -	$ 50	$ 50
6210	Assessment/Special Tax		117,062	117,062	117,000	128,770	141,650
6310	Interest - Investments		512	(11,527)	3,400	-	-
		Total CFD #71 Sierra Crest	**$ 117,574**	**$ 105,633**	**$ 120,400**	**$ 128,820**	**$ 141,700**
472 - CFD #72M							
6210	Assessment/Special Tax		$ 10,735	$ 10,729	$ 10,700	$ 11,810	$ 12,990
6310	Interest - Investments		40	(1,021)	300	-	-
		Total CFD #72M	**$ 10,775**	**$ 9,708**	**$ 11,000**	**$ 11,810**	**$ 12,990**
473 - CFD #73M							
5020	Penalty - General		$ 146	$ 32	$ 200	$ 200	$ 200
6210	Assessment/Special Tax		65,520	65,485	65,000	72,080	79,280
6310	Interest - Investments		329	(8,020)	2,200	-	-
		Total CFD #73M	**$ 65,995**	**$ 57,497**	**$ 67,400**	**$ 72,280**	**$ 79,480**
474 - CFD #74M							
5020	Penalty - General		$ 133	$ 64	$ 200	$ 200	$ 200
6210	Assessment/Special Tax		84,645	84,645	84,000	93,110	102,430
6310	Interest - Investments		413	(10,869)	1,700	-	-
		Total CFD #74M	**$ 85,191**	**$ 73,840**	**$ 85,900**	**$ 93,310**	**$ 102,630**
475 - CFD #75M							
5020	Penalty - General		$ -	$ -	$ -	$ 50	$ 50
6210	Assessment/Special Tax		14,310	14,302	14,000	15,750	17,320
6310	Interest - Investments		71	(1,598)	450	-	-
		Total CFD #75M	**$ 14,381**	**$ 12,704**	**$ 14,450**	**$ 15,800**	**$ 17,370**
476 - CFD #76M							
5020	Penalty - General		$ -	$ -	$ -	$ 150	$ 150
6210	Assessment/Special Tax		33,390	33,374	33,000	36,730	40,410
6310	Interest - Investments		122	(2,845)	1,000	-	-
		Total CFD #76M	**$ 33,512**	**$ 30,529**	**$ 34,000**	**$ 36,880**	**$ 40,560**

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
477 - CFD #77M						
6210	Assessment/Special Tax	$ 12,900	$ 12,894	$ 12,000	$ 14,190	$ 15,610
6310	Interest - Investments	63	(1,460)	400	-	-
	Total CFD #77M	**$ 12,963**	**$ 11,434**	**$ 12,400**	**$ 14,190**	**$ 15,610**
478 - CFD #78M						
5020	Penalty - General	$ 69	$ 21	$ 100	$ 100	$ 100
6210	Assessment/Special Tax	69,775	69,713	69,000	76,760	84,430
6310	Interest - Investments	269	(6,039)	1,300	-	-
	Total CFD #78M	**$ 70,113**	**$ 63,695**	**$ 70,400**	**$ 76,860**	**$ 84,530**
479 - CFD #79M						
6210	Assessment/Special Tax	$ 21,500	$ 21,500	$ 21,000	$ 23,650	$ 26,020
6310	Interest - Investments	169	(4,055)	700	-	-
	Total CFD #79M	**$ 21,669**	**$ 17,445**	**$ 21,700**	**$ 23,650**	**$ 26,020**
480 - CFD #80 Bella Strada						
5020	Penalty - General	$ 1	$ 114	$ -	$ -	$ -
6210	Assessment/Special Tax	212,440	212,440	211,000	233,690	257,060
6310	Interest - Investments	655	(13,694)	4,300	-	-
	Total CFD #80 Bella Strada	**$ 213,096**	**$ 198,860**	**$ 215,300**	**$ 233,690**	**$ 257,060**
481 - CFD #81M						
5020	Penalty - General	$ 136	$ 112	$ 200	$ 200	$ 200
6210	Assessment/Special Tax	109,000	109,000	109,000	119,900	131,890
6310	Interest - Investments	188	(3,578)	1,200	-	-
	Total CFD #81M	**$ 109,324**	**$ 105,534**	**$ 110,400**	**$ 120,100**	**$ 132,090**
482 - CFD #82M						
5020	Penalty - General	$ -	$ 19	$ -	$ 50	$ 50
6210	Assessment/Special Tax	27,040	28,571	27,000	29,750	32,720
6310	Interest - Investments	119	(3,384)	200	-	-
	Total CFD #82M	**$ 27,159**	**$ 25,206**	**$ 27,200**	**$ 29,800**	**$ 32,770**
483 - CFD #83M						
5020	Penalty - General	$ 37	$ 32	$ 50	$ 50	$ 50
6210	Assessment/Special Tax	61,920	61,891	61,000	68,120	74,930

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
6310	Interest - Investments	272	(4,954)	1,000	-	-
	Total CFD #83M	**$ 62,229**	**$ 56,969**	**$ 62,050**	**$ 68,170**	**$ 74,980**
484 - CFD #84M						
6210	Assessment/Special Tax	19,500	19,491	19,000	21,450	23,600
6310	Interest - Investments	59	(1,136)	250	-	-
	Total CFD #84M	**$ 19,559**	**$ 18,355**	**$ 19,250**	**$ 21,450**	**$ 23,600**
485 - CFD #85 The Meadows						
5020	Penalty - General	$ 82	$ 273	$ 100	$ 1,000	$ 1,000
6210	Assessment/Special Tax	418,275	418,275	418,000	460,110	506,120
6310	Interest - Investments	1,184	(21,949)	1,500	-	-
	Total CFD #85 The Meadows	**$ 419,541**	**$ 396,599**	**$ 419,600**	**$ 461,110**	**$ 507,120**
486 - CFD #86 Etiwanda Ridge						
5020	Penalty - General	$ -	$ 80	$ -	$ -	$ -
6210	Assessment/Special Tax	63,750	63,750	63,000	70,130	77,140
6310	Interest - Investments	274	(5,601)	800	-	-
	Total CFD #86 Etiwanda Ridge	**$ 64,024**	**$ 58,229**	**$ 63,800**	**$ 70,130**	**$ 77,140**
487 - CFD #87 El Paseo						
5020	Penalty - General	$ -	$ -	$ -	$ 50	$ 50
6210	Assessment/Special Tax	73,505	73,505	73,000	80,860	88,950
6310	Interest - Investments	179	(4,253)	-	-	-
	Total CFD #87 El Paseo	**$ 73,684**	**$ 69,252**	**$ 73,000**	**$ 80,910**	**$ 89,000**
488 - CFD #88 Sierra Crest II						
5020	Penalty - General	$ -	$ 165	$ -	$ -	$ -
6210	Assessment/Special Tax	113,665	113,665	113,000	125,040	137,540
6310	Interest - Investments	247	(6,507)	400	-	-
	Total CFD #88 Sierra Crest II	**$ 113,912**	**$ 107,323**	**$ 113,400**	**$ 125,040**	**$ 137,540**
489 - CFD #89 Belrose						
5020	Penalty - General	$ 121	$ 36	$ 200	$ 200	$ 200
6210	Assessment/Special Tax	60,900	60,900	60,000	66,990	73,690
6310	Interest - Investments	211	(5,156)	200	-	-
	Total CFD #89 Belrose	**$ 61,232**	**$ 55,780**	**$ 60,400**	**$ 67,190**	**$ 73,890**

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
490 - CFD #90 Summit at Rosena						
5020	Penalty - General	$ -	$ 81	$ -	$ 1,000	$ 1,000
6210	Assessment/Special Tax	355,430	352,040	350,000	387,250	425,970
6310	Interest - Investments	(45)	(28,484)	1,800	-	-
	Total CFD #90 Summit at Rosena	**$ 355,385**	**$ 323,637**	**$ 351,800**	**$ 388,250**	**$ 426,970**
491 - CFD #91M						
6210	Assessment/Special Tax	$ 6,080	$ 6,078	$ 6,000	$ 6,690	$ 7,360
6310	Interest - Investments	24	(603)	900	-	-
	Total CFD #91M	**$ 6,104**	**$ 5,475**	**$ 6,900**	**$ 6,690**	**$ 7,360**
492 - CFD #92M						
6210	Assessment/Special Tax	$ 16,720	$ 16,714	$ 16,500	$ 18,400	$ 20,240
6310	Interest - Investments	52	(1,502)	-	-	-
	Total CFD #92M	**$ 16,772**	**$ 15,212**	**$ 16,500**	**$ 18,400**	**$ 20,240**
493 - CFD #93M						
5020	Penalty - General	$ -	$ 86	$ -	$ -	$ -
6210	Assessment/Special Tax	11,250	11,245	11,000	12,380	13,620
6310	Interest - Investments	23	(991)	-	-	-
	Total CFD #93M	**$ 11,273**	**$ 10,340**	**$ 11,000**	**$ 12,380**	**$ 13,620**
494 - CFD #94M						
6210	Assessment/Special Tax	$ 2,100	$ 2,098	$ 2,000	$ 3,850	$ 4,240
6310	Interest - Investments	11	(190)	-	-	-
	Total CFD #94M	**$ 2,111**	**$ 1,908**	**$ 2,000**	**$ 3,850**	**$ 4,240**
495 - CFD #95 Summit at Rosena II						
5020	Penalty - General	$ -	$ -	$ -	$ 500	$ 500
6210	Assessment/Special Tax	162,189	162,200	160,000	178,420	196,270
6310	Interest - Investments	444	(10,784)	600	-	-
	Total CFD #95 Summit at Rosena II	**$ 162,633**	**$ 151,416**	**$ 160,600**	**$ 178,920**	**$ 196,770**
496 - CFD #96M Tr. 19957						
6210	Assessment/Special Tax	$ -	$ 22,217	$ -	$ 12,230	$ 13,450
6310	Interest - Investments	39	(618)	-	-	-
	Total CFD #96M Tr. 19957	**$ 39**	**$ 21,599**	**$ -**	**$ 12,230**	**$ 13,450**

Other Funds Revenue – continued
Five-Year Summary

			2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail							
497 - CFD #97M							
5020	Penalty - General		$ -	$ 38	$ -	$ -	$ -
6210	Assessment/Special Tax		5,200	5,200	5,100	5,720	6,300
6310	Interest - Investments		18	(446)	-	-	-
		Total CFD #97M	**$ 5,218**	**$ 4,792**	**$ 5,100**	**$ 5,720**	**$ 6,300**
498 - CFD #98M							
6210	Assessment/Special Tax		$ 6,030	$ 6,023	$ 6,000	$ 6,640	$ 7,300
6310	Interest - Investments		14	(360)	-	-	-
		Total CFD #98M	**$ 6,044**	**$ 5,663**	**$ 6,000**	**$ 6,640**	**$ 7,300**
500 - CFD #100M Tr 2023							
5020	Penalty - General		$ -	$ -	$ -	$ 200	$ 200
6210	Assessment/Special Tax		-	82,990	-	91,290	100,420
6310	Interest - Investments		-	(2,312)	-	-	-
		Total CFD #100M Tr 2023	**$ -**	**$ 80,678**	**$ -**	**$ 91,490**	**$ 100,620**
501 - CFD #101M							
5020	Penalty - General		$ -	$ -	$ -	$ 250	$ 250
6210	Assessment/Special Tax		7,860	7,856	7,800	8,650	9,520
6310	Interest - Investments		5	(355)	-	-	-
		Total CFD #101M	**$ 7,865**	**$ 7,501**	**$ 7,800**	**$ 8,900**	**$ 9,770**
502 - CFD #102M							
6210	Assessment/Special Tax		$ 5,010	$ 5,008	$ 5,000	$ 5,520	$ 6,070
6310	Interest - Investments		12	(274)	-	-	-
		Total CFD #102M	**$ 5,022**	**$ 4,734**	**$ 5,000**	**$ 5,520**	**$ 6,070**
503 - CFD #103M Estrada							
5020	Penalty - General		$ -	$ -	$ -	$ 100	$ 100
6210	Assessment/Special Tax		4,401	4,398	-	4,840	5,330
6310	Interest - Investments		15	(236)	-	-	-
		Total CFD #103M Estrada	**$ 4,416**	**$ 4,162**	**$ -**	**$ 4,940**	**$ 5,430**
504 - CFD #104M							
6210	Assessment/Special Tax		$ -	$ 13,780	$ -	$ 15,160	$ 16,680
6310	Interest - Investments		-	(205)	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
	Total CFD #104M	**$ -**	**$ 13,575**	**$ -**	**$ 15,160**	**$ 16,680**
505 - CFD #105M Tr 20346						
6210	Assessment/Special Tax	$ -	$ 46,176	$ -	$ 50,800	$ 55,880
6310	Interest - Investments	-	(1,248)	-	-	-
	Total CFD #105M Tr 20346	**$ -**	**$ 44,928**	**$ -**	**$ 50,800**	**$ 55,880**
506 - CFD #106 Mountainview						
5020	Penalty - General	$ -	$ -	$ -	$ 50	$ 50
6210	Assessment/Special Tax	-	92,040	-	101,250	111,370
6310	Interest - Investments	-	(2,514)	-	-	-
	Total CFD #106 Mountainview	**$ -**	**$ 89,526**	**$ -**	**$ 101,300**	**$ 111,420**
507 - CFD #107 Highland						
6210	Assessment/Special Tax	$-	$-	$39,911	$43,910	$48,300
	Total CFD #107 Highland	**$-**	**$-**	**$39,911**	**$43,910**	**$48,300**
509 - CFD#109 Narra Hills						
6210	Assessment/Special Tax	$-	$-	$357,160	$392,880	$432,170
	Total CFD#109 Narra Hills	**$-**	**$-**	**$357,160**	**$392,880**	**$432,170**
510 - CFD #510M						
6210	Assessment/Special Tax	$-	$-	$-	$17,420	$19,170
	Total CFD #510M	**$-**	**$-**	**$-**	**$17,420**	**$19,170**
511 - CFD #511 Monterado						
6210	Assessment/Special Tax	$-	$-	$-	$72,470	$79,720
	Total CFD #511 Monterado	**$-**	**$-**	**$-**	**$72,470**	**$79,720**
512 - CFD #512 The Gardens						
6210	Assessment/Special Tax	$-	$-	$-	$298,610	$328,470
	Total CFD #512 The Gardens	**$-**	**$-**	**$-**	**$298,610**	**$328,470**
Debt Service Funds						
580 - General Debt Service						

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
5356	Federal Interest Subsidy	$ 270,793	$ 39,894	$ 186,450	$ -	$ -
6311	Interest - Fiscal Agent	37	16	-	-	-
6810	Bond Proceeds	-	644,467	-	-	-
6811	Bond Premium	-	3,920,250	-	-	-
6835	Contribution From FFD	-	-	896,060	1,381,100	1,381,300
	Total General Debt Service	**$ 270,830**	**$ 4,604,627**	**$ 1,082,510**	**$ 1,381,100**	**$ 1,381,300**
Capital Projects Funds						
601 - Capital Reinvestment						
6310	Interest - Investments	$ 35,543	$ (311,993)	$ 37,000	$ -	$ -
6332	Misc Rents/Leases	-	-	12,000	82,000	82,000
6450	Miscellaneous Income	9,922	50,000	-	-	-
6480	Miscellaneous Reimb	14,775	11,820	-	51,000	51,000
6623	Proceeds - Properties	8,083,886	156,944	-	-	-
6835	Contribution From FFD	-	-	5,000,000	5,000,000	5,000,000
	Total Capital Reinvestment	**$ 8,144,126**	**$ (93,229)**	**$ 5,049,000**	**$ 5,133,000**	**$ 5,133,000**
602 - Capital Improvement						
6310	Interest - Investments	$ 8,531	$ (475,361)	$ 79,000	$ -	$ -
6450	Miscellaneous Income	19,346,330	5,908,518	(9,043)	-	-
6480	Miscellaneous Reimb	286,200	-	2,018,486	-	-
	Total Capital Improvement	**$ 19,641,061**	**$ 5,433,157**	**$ 2,088,443**	**$ -**	**$ -**
603 - Future Capital Projects						
6310	Interest - Investments	$ (16,139)	$ (240,539)	$ 180,000	$ -	$ -
	Total Future Capital Projects	**$ (16,139)**	**$ (240,539)**	**$ 180,000**	**$ -**	**$ -**
620 - San Sevaine Flood Control						
5232	Flood Control - City	$ 121,317	$ 151,038	$ 115,800	$ 129,200	$ 130,800
5256	Flood Control - County	-	826,319	616,000	675,000	675,000
6310	Interest - Investments	1,880	(42,875)	5,700	-	-
	Total San Sevaine Flood Control	**$ 123,197**	**$ 934,482**	**$ 737,500**	**$ 804,200**	**$ 805,800**
621 - Upper Etiwanda Flood Cont						
6310	Interest - Investments	$ 48	$ (1,416)	$ 400	$ -	$ -

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
	Total Upper Etiwanda Flood Cont	**$ 48**	**$ (1,416)**	**$ 400**	**$ -**	**$ -**
622 - Storm Drain						
5252	Storm Drain Fees	$ 3,086,592	$ 4,373,222	$ 3,243,500	$ 3,555,000	$ 3,555,000
6310	Interest - Investments	22,156	(634,878)	144,000	-	-
	Total Storm Drain	**$ 3,108,748**	**$ 3,738,344**	**$ 3,387,500**	**$ 3,555,000**	**$ 3,555,000**
623 - Sewer Expansion						
5251	Sewer Expansion Fees	$ 305	$ -	$ 2,500,000	$ 2,500,000	$ 2,500,000
5812	Extra Territorial Sewer	-	-	-	25,000	25,000
6310	Interest - Investments	28,836	(526,718)	120,000	-	-
	Total Sewer Expansion	**$ 29,141**	**$ (526,718)**	**$ 2,620,000**	**$ 2,525,000**	**$ 2,525,000**
630 - Circulation Mitigation						
5362	Active Transportation Local	$ 72,414	$ 219,604	$ 90,000	$ 230,000	$ 260,000
5363	Active Transportation Pr	92,340	392,511	180,000	350,000	350,000
5611	Circ Fee - Arterial	3,012,745	4,521,714	3,000,000	3,200,000	3,000,000
5615	Circulation Fee	-	-	-	600,000	600,000
5618	Engineering Fees & Chgs	16,203	67,920	25,500	66,000	66,000
5662	Circ Fee - Regional	3,776,109	4,854,195	3,850,000	350,000	375,000
6310	Interest - Investments	64,926	(1,309,715)	219,000	-	-
	Total Circulation Mitigation	**$ 7,034,737**	**$ 8,746,229**	**$ 7,364,500**	**$ 4,796,000**	**$ 4,651,000**
631 - Fire Assessment						
5231	Fire Fees	$ 123,492	$ 340,822	$ 270,000	$ 260,000	$ 260,000
6310	Interest - Investments	655	(20,713)	6,300	-	-
	Total Fire Assessment	**$ 124,147**	**$ 320,109**	**$ 276,300**	**$ 260,000**	**$ 260,000**
632 - General Government						
5632	Fee - Public Facility	$ 661,149	$ 1,025,717	$ 750,000	$ 430,000	$ 430,000
6310	Interest - Investments	14,729	(371,240)	84,000	-	-
	Total General Government	**$ 675,878**	**$ 654,477**	**$ 834,000**	**$ 430,000**	**$ 430,000**
633 - Landscape Medians						
5643	Landscape Fees	$ 476,347	$ 658,150	$ 640,000	$ 540,000	$ 650,000
6310	Interest - Investments	6,607	(184,480)	49,800	-	-
	Total Landscape Medians	**$ 482,954**	**$ 473,670**	**$ 689,800**	**$ 540,000**	**$ 650,000**

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
634 - Library Cap Improvement						
5230	Capital Impact Fees	$ 204,573	$ 285,160	$ 400,000	$ 200,000	$ 200,000
6310	Interest - Investments	2,321	(38,944)	3,500	-	-
	Total Library Cap Improvement	**$ 206,894**	**$ 246,216**	**$ 403,500**	**$ 200,000**	**$ 200,000**
635 - Parks Development						
5233	Park Development	$ 702,689	$ 2,299,536	$ 2,050,000	$ 1,850,000	$ 2,100,000
6310	Interest - Investments	4,200	(553,613)	57,000	-	-
	Total Parks Development	**$ 706,889**	**$ 1,745,923**	**$ 2,107,000**	**$ 1,850,000**	**$ 2,100,000**
636 - Police Capital Facilities						
5230	Capital Impact Fees	$ 409,788	$ 640,651	$ 650,000	$ 400,000	$ 400,000
6310	Interest - Investments	5,343	(115,173)	23,500	-	-
	Total Police Capital Facilities	**$ 415,131**	**$ 525,478**	**$ 673,500**	**$ 400,000**	**$ 400,000**
637 - Underground Utilities						
5619	Eng Land Dev Review	$ -	$ -	$ 65,000	$ -	$ -
6310	Interest - Investments	304	(9,025)	2,200	-	-
	Total Underground Utilities	**$ 304**	**$ (9,025)**	**$ 67,200**	**$ -**	**$ -**
650 - CFD #2 Vlg of Heritage						
6480	Miscellaneous Reimb	$ -	$ -	$ 62,556	$ -	$ -
	Total CFD #2 Vlg of Heritage	**$ -**	**$ -**	**$ 62,556**	**$ -**	**$ -**
653 - CFD #7 Club Estates						
6810	Bond Proceeds	$ -	$ 1,445,000	$ -	$ -	$ -
6811	Bond Premium	-	195,357	-	-	-
	Total CFD #7 Club Estates	**$ -**	**$ 1,640,357**	**$ -**	**$ -**	**$ -**
654 - CFD #11 Heritage West						
6810	Bond Proceeds	$ -	$ 2,995,000	$ -	$ -	$ -
6811	Bond Premium	-	403,861	-	-	-
	Total CFD #11 Heritage West	**$ -**	**$ 3,398,861**	**$ -**	**$ -**	**$ -**
655 - CFD #12 Sierra Lakes						
6810	Bond Proceeds	$ -	$ 9,950,000	$ -	$ -	$ -
6811	Bond Premium	-	1,555,510	-	-	-
	Total CFD #12 Sierra Lakes	**$ -**	**$ 11,505,510**	**$ -**	**$ -**	**$ -**

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
657 - CFD #31 Citrus Heights No						
6310	Interest - Investments	$ 13	$ (380)	$ 100	$ -	$ -
6311	Interest - Fiscal Agent	-	557	-	-	-
6810	Bond Proceeds	-	7,131,979	-	-	-
6811	Bond Premium	-	1,022,562	-	-	-
	Total CFD #31 Citrus Heights No	**$ 13**	**$ 8,154,718**	**$ 100**	**$ -**	**$ -**
658 - CFD #37 Montelago						
6310	Interest - Investments	$ 6	$ (183)	$ -	$ -	$ -
6810	Bond Proceeds	-	2,135,000	-	-	-
6811	Bond Premium	-	368,294	-	-	-
	Total CFD #37 Montelago	**$ 6**	**$ 2,503,111**	**$ -**	**$ -**	**$ -**
659 - CFD #70 Avellino						
6310	Interest - Investments	$ 1	$ (24)	$ -	$ -	$ -
6810	Bond Proceeds	-	1,975,000	-	-	-
6811	Bond Premium	-	287,565	-	-	-
	Total CFD #70 Avellino	**$ 1**	**$ 2,262,541**	**$ -**	**$ -**	**$ -**
660 - CFD #71 Sierra Crest						
6310	Interest - Investments	$ 24	$ (76)	$ -	$ -	$ -
6311	Interest - Fiscal Agent	-	(405)	-	-	-
	Total CFD #71 Sierra Crest	**$ 24**	**$ (481)**	**$ -**	**$ -**	**$ -**
661 - CFD #80 Bella Strada						
6311	Interest - Fiscal Agent	$ 92	$ 239	$ -	$ -	$ -
	Total CFD #80 Bella Strada	**$ 92**	**$ 239**	**$ -**	**$ -**	**$ -**
662 - CFD #81 Gabriella						
6210	Assessment/Special Tax	$ 94,847	$ -	$ -	$ -	$ -
6310	Interest - Investments	(29)	17	-	-	-
6311	Interest - Fiscal Agent	-	(4)	-	-	-
	Total CFD #81 Gabriella	**$ 94,818**	**$ 13**	**$ -**	**$ -**	**$ -**
663 - CFD #74B Citrus/Summit						
6311	Interest - Fiscal Agent	$ 2,326	$ 38	$ -	$ -	$ -
	Total CFD #74B Citrus/Summit	**$ 2,326**	**$ 38**	**$ -**	**$ -**	**$ -**

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
664 - CFD #86 Etiwanda Ridge						
6311	Interest - Fiscal Agent	$ 181	$ 109	$ -	$ -	$ -
	Total CFD #86 Etiwanda Ridge	**$ 181**	**$ 109**	**$ -**	**$ -**	**$ -**
665 - CFD #85 The Meadows						
6311	Interest - Fiscal Agent	$ 425	$ 100	$ -	$ -	$ -
6811	Bond Premium	2,010,637	-	-	-	-
6836	Contrib From Property Owners	20,809,376	-	-	-	-
	Total CFD #85 The Meadows	**$ 22,820,438**	**$ 100**	**$ -**	**$ -**	**$ -**
666 - CFD #88 Sierra Crest II						
6311	Interest - Fiscal Agent	$ 91	$ 84	$ -	$ -	$ -
6811	Bond Premium	603,345	-	-	-	-
6836	Contrib From Property Owners	6,104,600	-	-	-	-
	Total CFD #88 Sierra Crest II	**$ 6,708,036**	**$ 84**	**$ -**	**$ -**	**$ -**
667 - CFD #89 (Belrose)						
6311	Interest - Fiscal Agent	$ 127	$ 30,814	$ -	$ -	$ -
6811	Bond Premium	480,312	-	-	-	-
6836	Contrib From Property Owners	5,347,066	-	-	-	-
	Total CFD #89 (Belrose)	**$ 5,827,505**	**$ 30,814**	**$ -**	**$ -**	**$ -**
668 - CFD #90 Summit @ Rosena Ph 1						
6311	Interest - Fiscal Agent	$ -	$ 3,602	$ -	$ -	$ -
6811	Bond Premium	3,175,582	-	-	-	-
6836	Contrib From Property Owners	20,976,258	-	-	-	-
	Total CFD #90 Summit @ Rosena Ph 1	**$ 24,151,840**	**$ 3,602**	**$ -**	**$ -**	**$ -**
669 - CFD #95 Summit at Rosena II						
6311	Interest - Fiscal Agent	$ -	$ 6	$ -	$ -	$ -
6810	Bond Proceeds	-	8,732,044	-	-	-
	Total CFD #95 Summit at Rosena II	**$ -**	**$ 8,732,050**	**$ -**	**$ -**	**$ -**
670 - CFD #87 El Paseo						
6311	Interest - Fiscal Agent	$ -	$ 931	$ -	$ -	$ -
6810	Bond Proceeds	-	5,090,556	-	-	-
6811	Bond Premium	-	693,960	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
	Total CFD #87 El Paseo	**$ -**	**$ 5,785,447**	**$ -**	**$ -**	**$ -**
Enterprise Funds						
701 - Sewer Maint & Operations						
5020	Penalty - General	$ 41,626	$ 42,418	$ 40,000	$ 40,000	$ 40,000
5810	City Sewer Service	6,194,708	7,135,383	6,000,000	7,000,000	8,000,000
5811	IEUA Sewer Service	13,829,850	14,790,154	14,000,000	16,700,000	17,700,000
5812	Extra Territorial Sewer	1,549,810	1,741,062	1,500,000	2,730,000	2,895,000
5813	City Pre-Treatment Prog	554,550	626,797	610,000	630,000	650,000
5815	Capital Expense & Reserv	742	17	-	-	-
5817	Penalties	71,264	60,078	60,000	60,000	60,000
5818	Sewer Permits	30,525	23,975	20,000	20,000	20,000
5821	Non-Compliance Inspectio	-	-	2,000	-	-
5823	Rialto Sewage Treatment	1,484,637	1,484,398	1,500,000	1,700,000	1,800,000
6310	Interest - Investments	3,676	(335,657)	54,500	-	-
6413	Utility Billing Clearing	153,777	(153,777)	-	-	-
6415	Bad Check Charges	250	100	-	-	-
6450	Miscellaneous Income	13,558	(22,885)	-	-	-
	Total Sewer Maint & Operations	**$ 23,928,973**	**$ 25,392,063**	**$ 23,786,500**	**$ 28,880,000**	**$ 31,165,000**
702 - Sewer Capital Projects						
5011	Current Supplemental	$ (1)	$ -	$ -	$ -	$ -
5816	Sewer Connection Fees	-	336,864	227,000	275,000	300,000
5819	Sewer Installation	6,800	8,400	6,500	-	-
6310	Interest - Investments	1,060	(35,784)	5,000	-	-
6480	Miscellaneous Reimb	(76,042)	206,563	-	-	-
	Total Sewer Capital Projects	**$ (68,183)**	**$ 516,043**	**$ 238,500**	**$ 275,000**	**$ 300,000**
703 - Sewer Replacement						
5814	Capital Reserve	$ 1,588,576	$ 617,917	$ 1,000,000	$ 1,000,000	$ 1,000,000
6310	Interest - Investments	13,259	(356,005)	118,000	-	-
	Total Sewer Replacement	**$ 1,601,835**	**$ 261,912**	**$ 1,118,000**	**$ 1,000,000**	**$ 1,000,000**
710 - Water Utility						

Other Funds Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Other Funds Revenue Detail						
6310	Interest - Investments	$ 933	$ (21,348)	$ 4,700	$ -	$ -
	Total Water Utility	**$ 933**	**$ (21,348)**	**$ 4,700**	**$ -**	**$ -**
Internal Service Funds						
751 - Fleet Operations						
6310	Interest - Investments	$ 10,638	$ (378,212)	$ 70,000	$ -	$ -
6480	Miscellaneous Reimb	42,449	36,178	-	-	-
6610	Gain/Loss On Vehicle Dis	105,242	366,146	-	-	-
6710	Motorpool Charges	6,833,234	8,216,785	8,435,020	8,207,590	8,207,590
	Total Fleet Operations	**$ 6,991,563**	**$ 8,240,897**	**$ 8,505,020**	**$ 8,207,590**	**$ 8,207,590**

Fontana Fire District Revenue
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Fontana Fire District Revenue Detail						
Special Revenue Funds						
210 - Fontana Fire District						
5010	Current Sec & Unsec	$ 31,301,724	$ 34,848,384	$ 36,070,600	$ 41,915,730	$ 43,474,990
5019	SA Pass Throughs	14,632,532	15,915,444	14,852,600	18,541,890	19,231,650
5253	Fire Planning Fees	24,057	15,081	30,000	68,060	70,600
5254	Fire Prevention Permits	619,061	636,441	600,000	843,270	874,640
5275	Fire Building Fees	257,814	247,416	210,000	282,970	293,490
5277	Annual Fire Inspections	16,070	17,280	15,000	28,450	29,510
5714	Archive Scan Fee	19,796	23,856	20,000	22,950	23,800
6310	Interest - Investments	15,149	(1,155,616)	109,000	-	-
6311	Interest - Fiscal Agent	-	1	-	-	-
6480	Miscellaneous Reimb	-	2,000	-	-	-
6830	Contribution From City	1,006,100	1,284,100	1,295,100	1,206,100	1,226,100
	Total Fontana Fire District	**$ 47,892,303**	**$ 51,834,387**	**$ 53,202,300**	**$ 62,909,420**	**$ 65,224,780**
211 - FFD - CFD 2002-2						
6210	Assessment/Special Tax	$ 279,877	$ 284,426	$ 235,000	$ 235,000	$ 235,000
6310	Interest - Investments	4,394	(134,444)	35,000	-	-
	Total FFD - CFD 2002-2	**$ 284,271**	**$ 149,982**	**$ 270,000**	**$ 235,000**	**$ 235,000**
310 - Fontana Fire Dist Grants						
5311	Federal Grant Funds	$ -	$ 66,239	$ -	$ -	$ -
	Total Fontana Fire Dist Grants	**$ -**	**$ 66,239**	**$ -**	**$ -**	**$ -**
Capital Projects Funds						
610 - Fire Capital Projects						
6310	Interest - Investments	$ (3,217)	$ (157,775)	$ 51,000	$ -	$ -
6311	Interest - Fiscal Agent	-	3,675	-	-	-
6810	Bond Proceeds	-	22,480,533	-	-	-
	Total Fire Capital Projects	**$ (3,217)**	**$ 22,326,433**	**$ 51,000**	**$ -**	**$ -**

Housing Authority Revenue
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Housing Authority Revenue Detail						
Special Revenue Funds						
290 - Housing Successor-Low/Mod						
6310	Interest - Investments	$ 205	$ (6,069)	$ 1,700	$ -	$ -
	Total Housing Successor-Low/Mod	**$ 205**	**$ (6,069)**	**$ 1,700**	**$ -**	**$ -**
291 - Housing Authority AB 1486						
6310	Interest - Investments	$ 14,039	$ (104,829)	$ -	$ -	$ -
6623	Proceeds - Properties	3,464,480	-	-	-	-
	Total Housing Authority AB 1486	**$ 3,478,519**	**$ (104,829)**	**$ -**	**$ -**	**$ -**
295 - Permanent Local Hsg Alloc						
5328	CDBG Grant Reimbursement	$ -	$ -	$ 4,184,269	$ 1,500,000	$ 1,500,000
	Total Permanent Local Hsg Alloc	**$ -**	**$ -**	**$ 4,184,269**	**$ 1,500,000**	**$ 1,500,000**
297 - Housing Authority - LMIHF						
6310	Interest - Investments	$ 16,005	$ (463,919)	$ 149,000	$ -	$ -
6313	Interest - Housing Notes	53,926	49,946	250,000	250,000	250,000
6332	Misc Rents/Leases	66,387	-	75,000	75,000	75,000
6450	Miscellaneous Income	120,813	127,958	126,000	126,000	126,000
	Total Housing Authority - LMIHF	**$ 257,131**	**$ (286,015)**	**$ 600,000**	**$ 451,000**	**$ 451,000**
Capital Projects Funds						
697 - Fontana Housing Authority						
6310	Interest - Investments	$ 909	$ (35,250)	$ 18,000	$ -	$ -
6313	Interest - Housing Notes	12,513	-	55,000	55,000	55,000
6330	Leases - Cell Towers	23,724	23,724	24,000	24,000	24,000
6332	Misc Rents/Leases	40,621	41,597	125,010	125,000	125,000
6450	Miscellaneous Income	11,909	53	10,050	10,050	10,050
	Total Fontana Housing Authority	**$ 89,676**	**$ 30,124**	**$ 232,060**	**$ 214,050**	**$ 214,050**

Housing Authority Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
698 - Affordable Housing Trust						
5257	Housing Fee-Resident SFD	$ 576,450	$ 661,500	$ 500,000	$ 550,000	$ 550,000
5258	Housing Fee-Resident MFD	105,280	102,648	50,000	75,000	75,000
5259	Housing Fee-Comm Office	-	58,884	20,000	20,000	20,000
5262	Housing Fee-Comm Retail	1,377	99,868	50,000	50,000	50,000
5263	Housing Fee-Indust MFG	12,005	-	10,000	10,000	10,000
5264	Housing Fee-Indust Ware	39,948	514,407	175,000	200,000	200,000
6310	Interest - Investments	7,591	(137,525)	33,000	-	-
6450	Miscellaneous Income	-	60,057	-	-	-
6830	Contribution From City	141,750	-	-	-	-
	Total Affordable Housing Trust	**$ 884,401**	**$ 1,359,839**	**$ 838,000**	**$ 905,000**	**$ 905,000**

Community Foundation Revenue
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Community Foundation Revenue Detail						
Special Revenue Funds						
299 - Community Foundation						
6310	Interest - Investments	$ 140	$ (15,041)	$ 1,200	$ -	$ -
6425	Donations	-	405,000	-	-	-
	Total Community Foundation	**$ 140**	**$ 389,959**	**$ 1,200**	**$ -**	**$ -**


FONTANA
CALIFORNIA



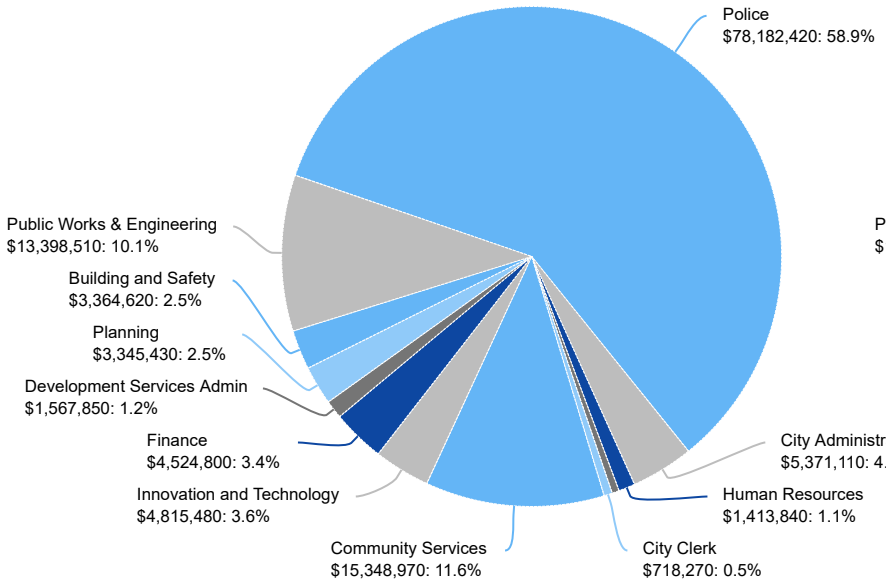
Expenditures

- 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

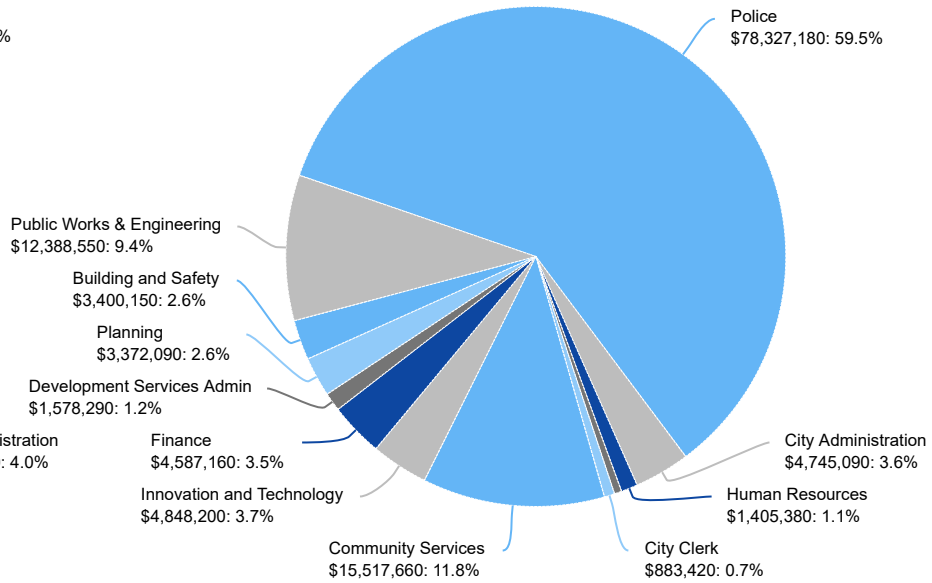
General Fund Expenditures

By Department

Fiscal Year 2023/24
$132,674,430



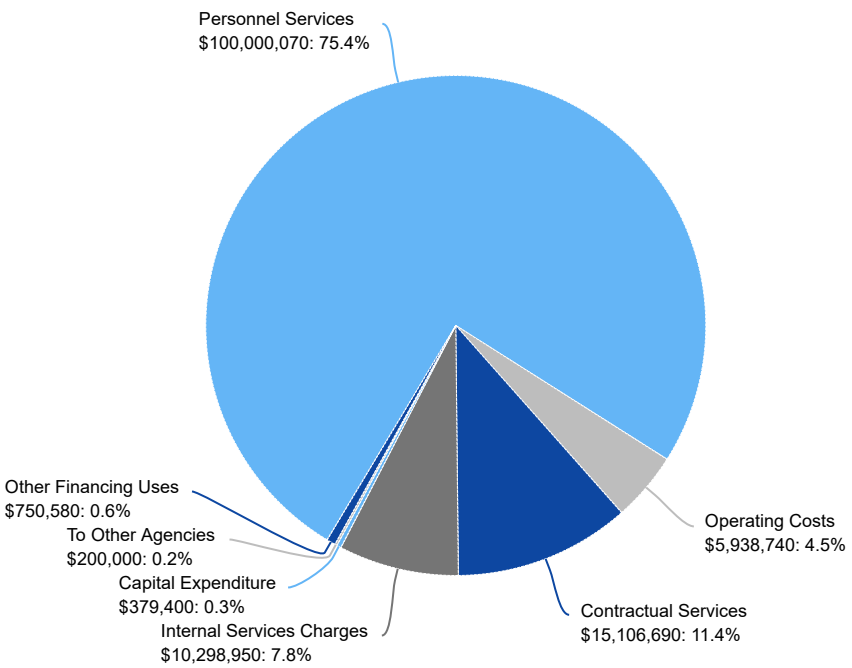
Fiscal Year 2024/25
$131,676,400



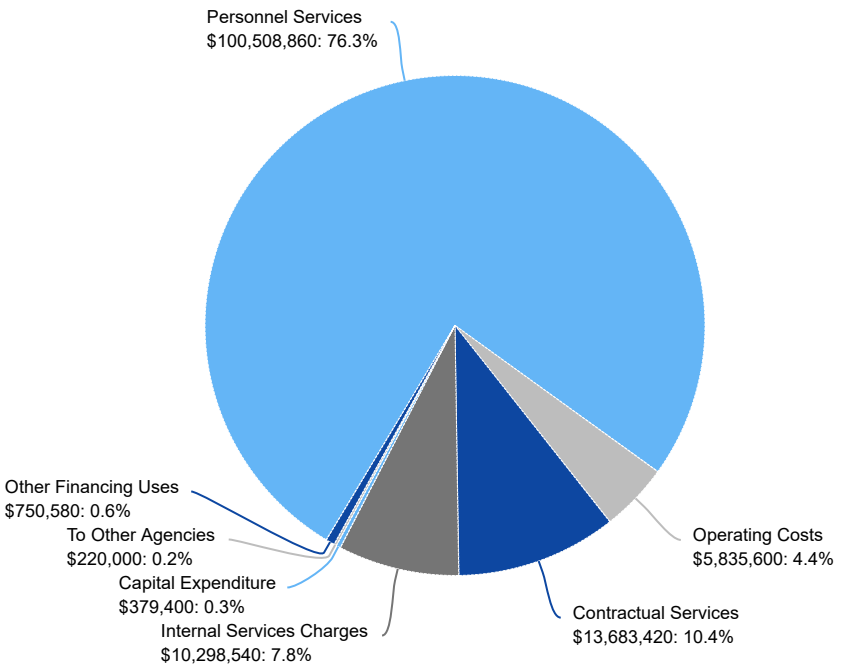
General Fund Expenditures

By Category

Fiscal Year 2023/24
$132,674,430



Fiscal Year 2024/25
$131,676,400



Explanation of General Fund Expenditure Categories

Personnel Services

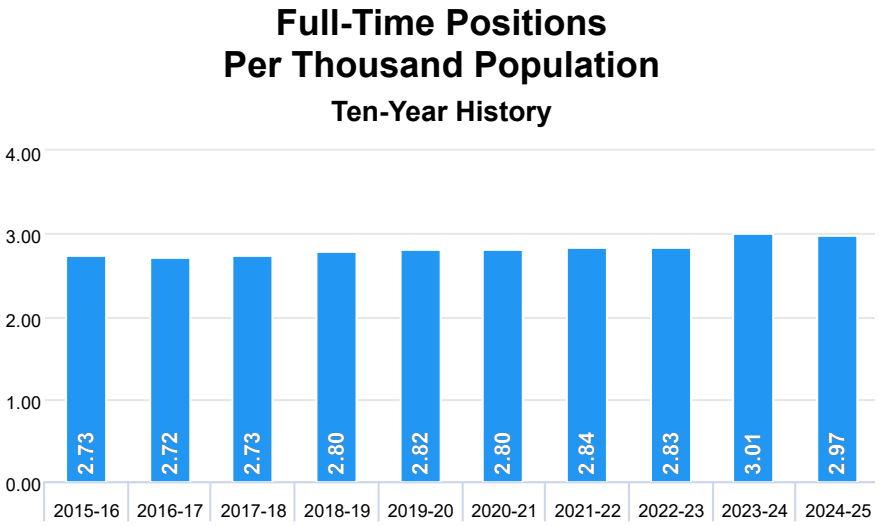
Personnel services account for the largest share of General Fund dollars: $100.0 million (777.45 FTEs) or 75.4% of the total FY 2023/24 General Fund budget representing an increase of 3.5% from the current year adjusted budget; and $100.5 million (777.65 FTEs) or 76.3% of the proposed FY 2024/25 General Fund budget representing an increase of 0.5%. Total personnel cost for all city entities is $132.3 million (651 FTEs), 37.4% of the total FY 2023/24 budget; and $133.0 million (651 FTEs), 38.2% of the total FY 2024/25 budget. no new positions were added in either proposed budget.

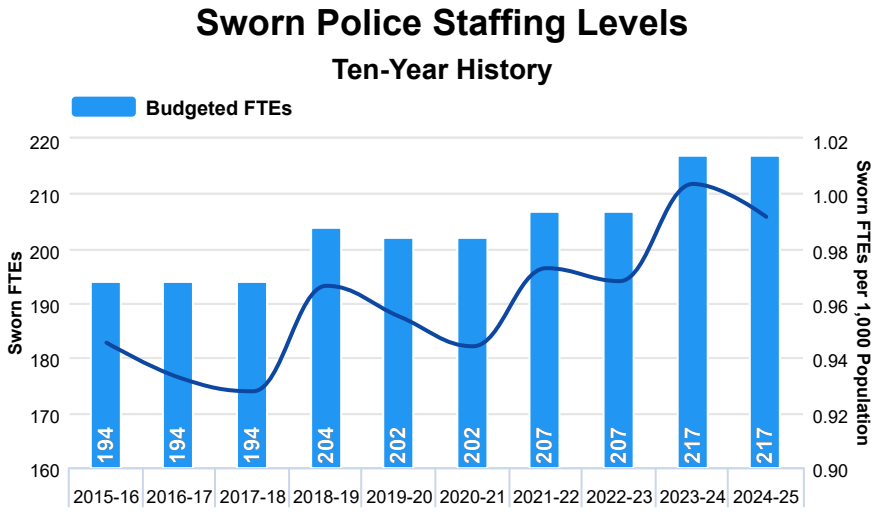
There are six bargaining groups. The City will be in negotiations with five that will be expiring on June 30, 2024. The contract for the remaining group expires on June 30, 2025.

The personnel services budget includes a recurring attrition factor of $1.1 million 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.

In addition, the personnel services budget includes a recurring attrition factor of $1.5 million representing overall reductions to the annual leave cash out account as budgeted by the new financial system at 100% per the employees' Memorandum of Understanding. Historically, only 60% of the employees cash out, as such, the budget is adjusted down to reflect what the employees will be cashing out in the next two fiscal years. This amount is included as a negative expenditure budget item in every department's budget.

Five vacant Police Officer positions that were originally added at the adoption of the Fiscal Year 2020/21 budget have been eliminated since the City was unsuccessful in recovering the Vehicle License Fee revenue related to annexations (approx. $900,000).





Operating Expenditures

The Operating Expenditure category includes such items as departmental expense, rents and leases, advertising, utilities and conferences and meetings.

For FY 2023-24, total Operating Expenditures for all city entities is projected at $41.3 million representing 11.7% of the total budget. This amount is 57.7% more than the current year adopted budget, and 0.55% more than the current year adjusted budget which was inflated with expenditures for Coronavirus Relief.

	FY 2022-23 Adopted	FY 2023-24 Projected	% Diff	FY 2024-25 Projected	% Diff
City-wide	$ 26,175,000	$ 41,277,230	57.7%	$ 41,355,040	0.2%
General Fund	$ 4,747,900	$ 5,938,740	25.1%	$ 5,835,600	(1.7%)

	FY 2022-23 Current	FY 2023-24 Projected	% Diff
City-wide	$ 41,051,308	$ 41,277,230	0.6%
General Fund	$ 6,030,473	$ 5,938,740	(1.5%)

Current year budget amounts reflect expenditures for State and County Coronavirus Relief.

For FY 2024/25, total Operating Expenditures for all city entities is projected at $41.4 million representing 11.9% of the total budget. This amount is 0.2% more than the proposed FY 2023/24 budget.

For FY 2023/24, General Fund Operating Expenditures, proposed at $5.9 million, represent 4.5% of the total proposed General Fund budget. This amount reflects a 25.1% increase from the current year adopted budget, and a 1.5% decrease over the current year adjusted budget.

For FY 2024/25, General Fund Operating Expenditures, proposed at $5.8 million, represent 4.4% of the total General Fund budget. This amount reflects a 1.7% decrease over the proposed FY 2023/24 General Fund budget.

Contractual Services

This category includes various professional services including legal, accounting and recreation class instructors.

For FY 2023-24, total Contractual Services for all city entities is projected at $115.7 million which is 32.7% of the total budget. This amount is 37.1% more than the current year adopted budget, and -22.1% less than the current year adjusted budget primarily due to carryover projects.

	FY 2022-23 Adopted	FY 2023-24 Projected	% Diff	FY 2024-25 Projected	% Diff
City-wide	$ 84,408,080	$ 115,693,630	37.06%	$ 117,783,330	1.81%
General Fund	$ 10,354,380	$ 15,106,690	45.90%	$ 13,683,420	(9.42%)

	FY 2022-23 Current	FY 2023-24 Projected	% Diff
City-wide	$ 148,529,407	$ 115,693,630	(22.11%)
General Fund	$ 15,823,783	$ 15,106,690	(4.53%)

Current year budget amounts include carryover project amounts. Unspent amounts at yearend carryover to the following year.

For FY 2024/25, total Contractual Services for all city entities is projected at $117.8 million which is 33.8% of the total budget.This amount is 1.8% more than the proposed FY 2023/24 budget.

For FY 2023/24, General Fund Contractual Services are proposed at $15.1 million, 45.9% more than the current year adopted budget and 4.5% less than the current year adjusted budget. This category makes up approximately 11.4% of the proposed General Fund budget.

For FY 2024/25, General Fund Contractual Services is projected at $13.7 million which is 10.4% of the total General Fund budget. This amount is 9.4% less than the proposed FY 2023/24 General Fund budget.

Internal Service Charges

Internal Service Charges include vehicle maintenance and risk liability charges.

For FY 2023-2024, total Internal Service Charges for all city entities is projected at $14.7 million representing 4.2% of the total budget. This amount is 18.1% more than the current year adopted budget, and 14.5% more than the current year adjusted budget.

For FY 2024-2025, total Internal Service Charges for all city entities is projected at $14.7 million which is 4.2% of the total budget. This amount is the same as the proposed FY 2023-2024 budget.

	FY 2022-23 Adopted	FY 2023-24 Projected	% Diff	FY 2024-25 Projected	% Diff
City-wide	$ 12,457,730	$ 14,707,590	18.06%	$ 14,707,630	0.0%
General Fund	$ 8,891,930	$ 10,298,950	15.82%	$ 10,298,540	(0.0%)

	FY 2022-23 Current	FY 2023-24 Projected	% Diff
City-wide	$ 12,847,183	$ 14,707,590	14.48%
General Fund	$ 8,957,200	$ 10,298,950	14.98%

For FY 2023/24, General Fund Internal Service Charges are proposed at $10.3 million or 7.8% of the General Fund Budget. This is 15.8% higher than the current year adopted budget and 15.0% higher than the current year adjusted budget.

For FY 2024/25, General Fund Internal Service Charges is projected at $10.3 million which is 7.8% of the total General Fund budget. This amount is the same as the proposed FY 2023/24 General Fund budget.

Capital Expenditures

This category captures all the costs of the major categories of fixed assets.

For FY 2023-2024, total Capital Expenditures for all city entities is projected at $26.4 million or 7.5% of the total budget. This amount is 127.4% more than the current year adopted budget, and 87.4% less than the current year adjusted budget.

For FY 2024-2025, total Capital Expenditures for all city entities is projected at $18.7 million or 5.4% of the total budget. This amount is 29.3% less than the proposed FY 2023-2024 budget.

	FY 2022-23 Adopted	FY 2023-24 Projected	% Diff	FY 2024-25 Projected	% Diff
City-wide	$ 11,616,490	$ 26,412,880	127.37%	$ 18,673,740	(29.30%)
General Fund	$ 127,130	$ 379,400	198.43%	$ 379,400	0.00%

	FY 2022-23 Current	FY 2023-24 Projected	% Diff
City-wide	$ 210,079,146	$ 26,412,880	(87.43%)
General Fund	$ 1,329,813	$ 379,400	(71.47%)

Current year budget amounts include carryover project amounts. Unspent amounts at yearend carryover from to the following year.

Major capital projects funded by the General Fund are recorded in the Capital Reinvestment Fund #601. However, some minor capital expenditures are accounted for within the General Fund.

The large variance between adopted and current budgets for city-wide capital projects reflects the carryover of project budgets from the prior year.

For FY 2023/24 , the General Fund Budget includes $379,400 in Capital Expenditures or 0.3% of the General Fund Budget. For FY 2024/25, the General Fund Budget includes $379,400 in Capital Expenditures or 0.3% of the General Fund Budget. These budget amounts representing costs associated with Weed Abatement activities, miscellaneous computer hardware and furniture and fixtures, and park equipment.

Debt Service

This category includes all costs related to the payment of debt obligations including principal and interest.

For FY 2023-2024, total Debt Service for all city entities is projected at $4.0 million which is 1.1% of the total budget. This amount is 23.6% more than the current year adopted budget and the current year adjusted budget.

	FY 2022-23 Adopted	FY 2023-24 Projected	% Diff	FY 2024-25 Projected	% Diff
City-wide	$ 3,231,480	$ 3,994,030	23.60%	$ 3,990,350	(0.09%)

	FY 2022-23 Current	FY 2023-24 Projected	% Diff
City-wide	$ 5,842,470	$ 3,994,030	(31.64%)

For FY 2024-25, total Debt Service for all city entities is projected at $4.0 million which is 1.1% of the total budget. This amount is about the same as the proposed FY 2023-2024 budget.

To Other Agencies

This category includes transfers between entities and is primarily related to cost allocation paid to the General Fund from other entities.

For FY 2023-2024, the total for all city entities is projected at $18.2 million which is 5.2% of the total budget. This amount is 246.9% more than the current year adopted budget and 34.3% more than the current year adjusted budget.

For FY 2024-2025 the total for all city entities is projected at $18.3 million which is 5.3% of the total budget. This amount is 0.6% more than the proposed FY 2023-2024 budget.

	FY 2022-23 Adopted	FY 2023-24 Projected	% Diff	FY 2024-25 Projected	% Diff
City-wide	$ 5,249,540	$ 18,213,110	246.95%	$ 18,331,490	0.65%
General Fund	$ 289,000	$ 200,000	(30.80%)	$ 220,000	10.00%

	FY 2022-23 Current	FY 2023-24 Projected	% Diff
City-wide	$ 13,562,145	$ 18,213,110	34.29%
General Fund	$ 289,000	$ 200,000	(30.80%)

For FY 2023/24, the General Fund Budget includes $200,000 or 0.2% of the total General Fund Budget, 30.8% less than the current year adjusted budget. For FY 2024/25, the General Fund Budget includes $220,000 or 0.2% of the General Fund Budget, an increase of 0.6% over the proposed FY 2023/24 budget. These amounts represent the reimbursement to the Fire District for non-fire related Code Enforcement activities.

Other Financing Uses

This category includes Operating Covenant Agreement (OCA) payments in the General Fund and bond Costs of Issuance in other funds.

For FY 2023-2024, General Fund and total for all city entities is projected at $750,580, 0.2% of the total budget and 0.6% of the General Fund Budget. The projected amount is 17.7% more than the current year adopted budget and 17.7% more than the current year adjusted budget.

	FY 2022-23 Adopted	FY 2023-24 Projected	% Diff	FY 2024-25 Projected	% Diff
City-wide	$ 637,540	$ 750,580	17.73%	$ 750,580	0.00%
General Fund	$ 637,540	$ 750,580	17.73%	$ 750,580	0.00%

	FY 2022-23 Current	FY 2023-24 Projected	% Diff
City-wide	$ 637,540	$ 750,580	17.73%
General Fund	$ 637,540	$ 750,580	17.73%

For FY 2024/25, General Fund and total for all city entities is projected at $750,580, 0.2% of the total budget and 0.6% of the General Fund Budget. The projected amount is the same as the current year adopted and adjusted 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 projected numbers. The current year figures contain unspent project budget amounts and the projected 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, Lucity. 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.

Risk Liability Charges

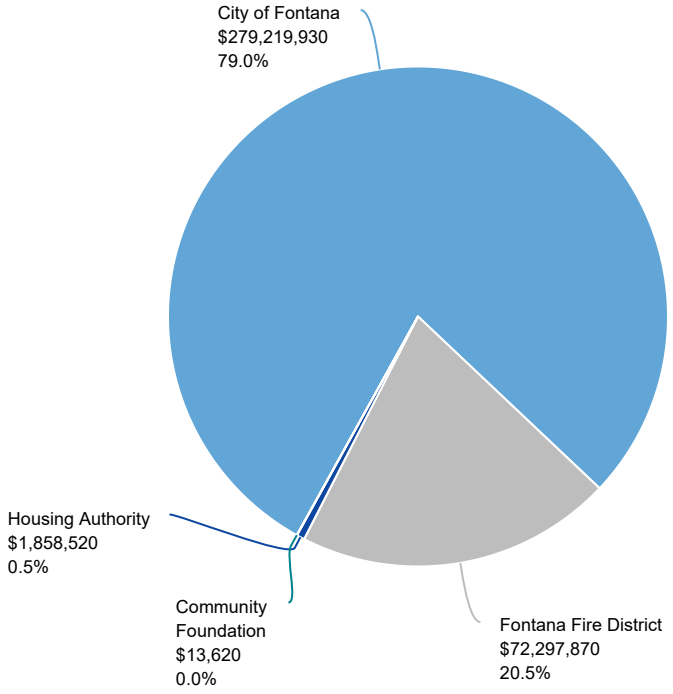
The City maintains a separate Self Insurance Fund to account for financial resources set aside for personal liability, vehicle liability, unemployment and workers' compensation. This fund is included with the "Other General Funds" and, as such, is combined with the General Fund for Financial Statement 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. Once this amount is established, it is passed along to the departments/funds based on each fund's percentage of the total budgeted payroll and fleet charges for the fiscal year.

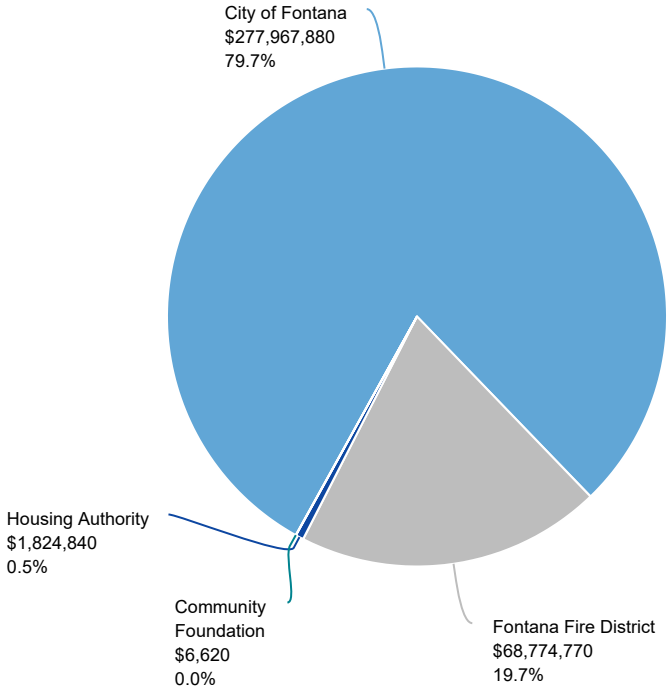
Expenditures – All Entities

By Entity

Fiscal Year 2023/24
$353,389,940



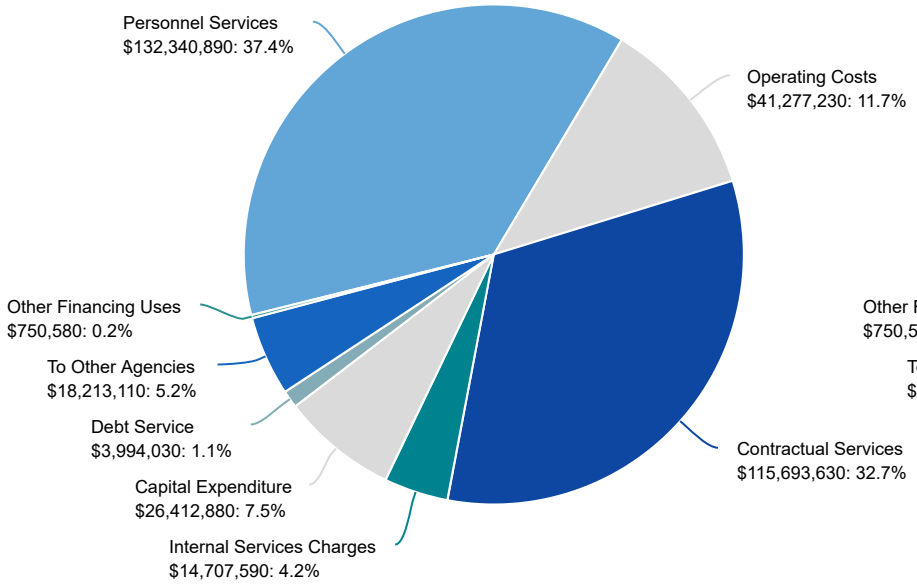
Fiscal Year 2024/25
$348,574,110



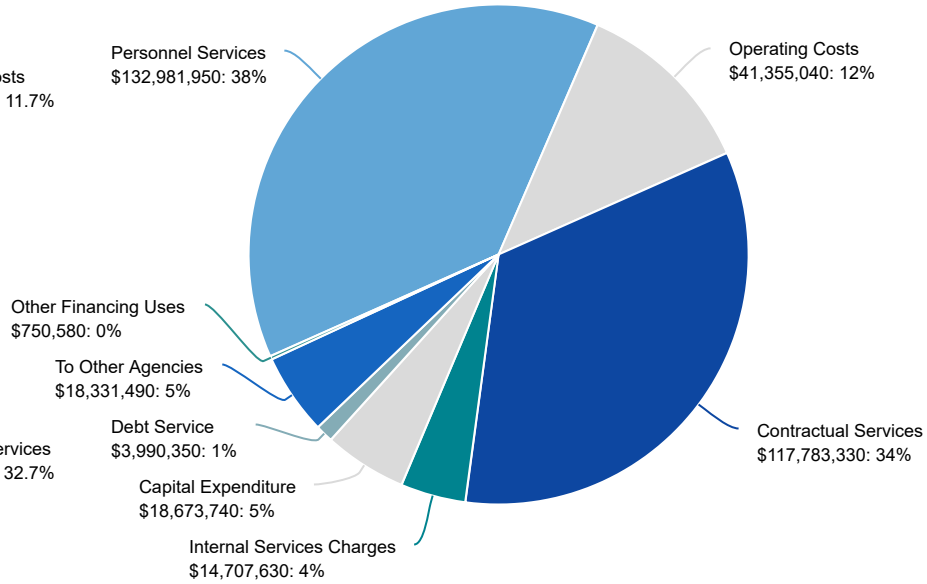
Expenditures – All Entities

By Category

Fiscal Year 2023-24
$353,389,940



Fiscal Year 2024-25
$348,574,110



Expenditure Summary All Entities

Expenditure Category	2020/2021 Actual (Audited)	2021/2022 Actual (Audited)	2022/2023 Current Budget	2023/2024 New Budget	2024/2025 New Budget
PERSONNEL SERVICES	99,120,389	104,487,557	135,665,571	132,340,890	132,981,950
OPERATING COSTS	33,982,030	31,585,437	41,051,308	41,277,230	41,355,040
CONTRACTUAL SERVICES	78,989,275	89,088,696	148,529,407	115,693,630	117,783,330
INTERNAL SERVICES CHARGES	10,655,692	12,417,317	12,847,183	14,707,590	14,707,630
CAPITAL EXPENDITURE	52,679,484	50,539,863	210,079,146	26,412,880	18,673,740
DEBT SERVICE	3,248,435	8,551,594	5,842,470	3,994,030	3,990,350
CONTRIBUTIONS TO	5,366,050	5,162,500	13,562,145	18,213,110	18,331,490
OTHER FINANCIAL USES	2,588,882	23,632,564	637,540	750,580	750,580
Total by Category	**286,630,237**	**325,465,528**	**568,214,770**	**353,389,940**	**348,574,110**
Total Budgeted Full-Time Personnel	**610.00**	**620.00**	**652.00**	**651.00**	**651.00**
Total Budgeted Part-Time Personnel	**462.00**	**415.00**	**400.00**	**395.00**	**395.00**
PERSONNEL SERVICES					
7010 Full-Time Employees	54,556,055	54,434,029	73,733,460	69,317,210	70,702,780
7012 Annual Leave Cash Out	1,736,329	2,111,061	1,277,709	3,051,640	3,110,920
7015 PERS Retirement-F/T	20,763,041	23,096,237	27,112,929	28,706,410	27,671,340
7017 Cafeteria Plan	11,574,068	11,997,142	12,861,323	13,132,510	13,128,700
7018 Medicare-F/T	856,461	874,538	944,339	999,530	1,019,580
7020 Worker's Comp	1,760,998	1,813,341	2,014,610	2,093,100	2,139,280
7021 Unemployment Insurance	339,394	47,800	200,000	-	-
7022 Supplemental Retirement	31,196	30,591	32,000	35,000	35,000
7090 Attrition Factor	-	-	(1,000,000)	(2,600,000)	(2,600,000)
7099 Project Personnel	-	-	734,108	-	-
7111 Part-Time Employees	3,881,814	5,895,636	12,071,289	12,416,250	12,484,040
7113 Overtime	3,484,242	4,087,200	4,311,837	4,374,760	4,476,090
7115 PERS Retirement-P/T	103,471	225,968	1,196,211	637,000	635,720
7118 Medicare-P/T	33,320	86,307	175,756	177,480	178,500
7901 Intrafund Transfer-Salaries	-	(212,293)	-	-	-
TOTAL PERSONNEL SERVICES	**99,120,389**	**104,487,557**	**135,665,571**	**132,340,890**	**132,981,950**
OPERATING COSTS					
8010 Departmental Expense	3,667,862	3,570,668	5,046,861	15,488,190	15,437,270
8011 Advertising	178,824	324,382	365,075	285,270	266,210

Expenditure Summary All Entities – continued

Expenditure Category		2020/2021 Actual (Audited)	2021/2022 Actual (Audited)	2022/2023 Current Budget	2023/2024 New Budget	2024/2025 New Budget
8012	Uniform Expense	127,356	244,214	324,545	326,980	323,050
8013	Equip (Non-Comp) <$5000	833,096	1,148,668	3,953,450	588,360	580,160
8014	Computer Hardwar <$5000	776,272	741,862	1,387,358	148,700	146,200
8015	Computer Softwar <$5000	19,087	3,960	41,992	41,530	34,490
8017	Employee Education Reimb	-	-	5,400	3,400	3,400
8018	Conference & Meetings	281,406	577,857	1,045,954	1,487,610	1,385,760
8019	Communications	1,182,652	1,271,794	1,464,464	1,382,660	1,384,260
8020	Utilities	9,633,646	12,110,130	9,889,599	10,497,730	10,967,420
8021	Rents & Leases	213,493	333,873	496,722	550,400	533,140
8022	Bank Charges	26,207	71,619	60,000	87,000	87,000
8023	Automotive Parts	385,780	298,876	346,600	396,500	396,500
8024	Fuel & Oil	973,130	1,426,635	1,510,000	1,510,000	1,510,000
8025	Tires & Tubes	84,558	86,027	192,000	192,000	192,000
8026	Settlement Claim	3,919,668	2,433,364	3,050,000	2,850,000	2,850,000
8027	Mileage Reimbursement	813	3,899	20,150	16,510	16,530
8028	City Programs	7,349,143	2,842,014	4,497,828	142,850	143,000
8029	Scholarships-General	-	3,108	10,000	10,000	10,000
8030	Equipment Maintenance	193,792	353,882	735,374	372,440	382,840
8031	Computer Hardware Maint	203,996	340,670	402,415	234,970	106,600
8032	Outsourced Svcs (HW/SW)	423,496	512,326	385,220	235,380	237,080
8033	Audio/Visual - Holding	-	-	789,405	-	-
8034	Security/Access Ctrl - Holding	-	-	22,143	-	-
8035	Software Maint	2,104,032	2,214,275	2,297,945	1,322,560	1,258,890
8039	Software Maint-PD	411,687	422,012	503,450	31,600	33,350
8040	Scholarship-FCSC	-	126	9,600	11,600	9,600
8041	Operation Of Acq Prop	112,077	177,528	1,007,668	182,000	151,000
8042	Relocation Costs	938,016	71,668	248,487	-	-
8043	Relocation Payments	-	-	114,493	-	-
8047	Subrecipients	-	-	-	162,190	161,880
8050	Computers - Holding	-	-	537,625	-	-
8051	Network - Holding	-	-	289,485	-	-
8053	Cloud/Hosted	-	-	-	2,675,900	2,702,810
8060	Training	-	-	-	42,900	44,600

Expenditure Summary All Entities – continued

Expenditure Category		2020/2021 Actual (Audited)	2021/2022 Actual (Audited)	2022/2023 Current Budget	2023/2024 New Budget	2024/2025 New Budget
8095	P-Card Sweep	13,250	-	-	-	-
8099	Expenditure Transfers	(71,309)	-	-	-	-
	TOTAL OPERATING COSTS	**33,982,030**	**31,585,437**	**41,051,308**	**41,277,230**	**41,355,040**
CONTRACTUAL SERVICES						
8110	Legal Services	3,041,289	2,370,701	4,125,076	3,633,500	3,059,560
8111	Accounting and Auditing	54,208	66,919	55,000	90,000	90,000
8112	Engineering Services	39,741	93,914	1,715,397	(76,360)	150,000
8113	Design/Architect Service	1,363,880	1,231,951	8,413,866	100,000	100,000
8114	Appraisal	-	-	25	-	-
8115	Consultant Services	826,791	1,351,904	2,932,929	619,750	581,750
8116	Plan Check	106,120	164,168	135,300	120,000	120,000
8117	Inspection	1,085,921	974,922	409,775	(31,740)	1,000
8118	Environmental Services	16,660	166,545	620,231	3,000	3,000
8119	Construction-Non-Capital	2,114,968	986,166	11,779,373	90,000	90,000
8130	Other Professional Svcs	70,123,736	81,139,054	117,330,555	105,279,000	107,698,910
8132	Class Instruction	124,243	275,004	549,540	423,270	444,540
8133	Security Services	91,718	114,403	314,450	439,150	440,260
8134	Officiating Services	-	27,740	42,750	51,450	51,450
8135	Excursions	-	125,305	105,140	4,952,610	4,952,860
	TOTAL CONTRACTUAL SERVICES	**78,989,275**	**89,088,696**	**148,529,407**	**115,693,630**	**117,783,330**
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	6,833,234	8,216,785	8,646,160	8,207,590	8,207,590
8220	Risk Liability	3,822,458	4,200,532	4,201,023	6,500,000	6,500,040
	TOTAL INTERNAL SERVICES CHARGES	**10,655,692**	**12,417,317**	**12,847,183**	**14,707,590**	**14,707,630**
CAPITAL EXPENDITURE						
8307	Land Site Clearance	109,794	103,407	90,099	90,000	90,000
8310	Land	3,152,612	2,833,655	7,085,337	1,286,330	1,300,000
8311	Land Improvements	171,128	-	-	-	-
8312	Land Acquisition Exp	682,239	250,146	9,762,767	-	-
8313	Structures	-	-	7,751,130	209,000	625,000
8314	Land & Bldg Improvements	106,638	-	1,128,574	-	-
8315	Computer Hardware >$5000	811,569	32,787	1,712,093	838,240	1,154,150

Expenditure Summary All Entities – continued

Expenditure Category		2020/2021 Actual (Audited)	2021/2022 Actual (Audited)	2022/2023 Current Budget	2023/2024 New Budget	2024/2025 New Budget
8316	Computer Software >$5000	42,400	4,153	421,335	-	-
8317	Maintenance Equipment	74,931	86,014	841,940	354,800	280,000
8318	Office Equip Furn & Fix	1,027,579	406,562	2,842,811	450,350	366,400
8319	Vehicles	739,415	1,433,355	8,017,964	2,029,270	1,526,320
8320	Capital Acquisition	24,132,312	11,801,414	3,118,735	110,000	110,000
8329	Other Construction	8,088,061	12,696,519	122,404,688	20,249,340	12,013,940
8330	Construction Contracts	13,540,615	20,496,178	41,299,750	3,325,000	3,325,000
8331	Construction Contingency	-	-	3,561,483	(336,310)	-
8335	Utility Connections	191	395,673	66,821	-	-
8399	Project Personnel Offset	-	-	(26,381)	(2,193,140)	(2,117,070)
	TOTAL CAPITAL EXPENDITURE	**52,679,484**	**50,539,863**	**210,079,146**	**26,412,880**	**18,673,740**
DEBT SERVICE						
8410	Principal	1,230,000	6,389,012	1,760,000	1,830,000	1,915,000
8411	Interest	2,018,435	2,159,706	3,809,226	2,164,030	2,075,350
8420	Lease Payment Expense	-	2,876	273,244	-	-
	TOTAL DEBT SERVICE	**3,248,435**	**8,551,594**	**5,842,470**	**3,994,030**	**3,990,350**
CONTRIBUTIONS TO						
8740	Contribution To City	4,218,200	3,878,400	12,267,045	17,007,010	17,105,390
8743	Contribution To FHA	141,750	-	-	-	-
8745	Contribution To FFD	1,006,100	1,284,100	1,295,100	1,206,100	1,226,100
	TOTAL CONTRIBUTIONS TO	**5,366,050**	**5,162,500**	**13,562,145**	**18,213,110**	**18,331,490**
OTHER FINANCIAL USES						
8714	Operating Covenant Pymts	1,021,821	878,233	637,540	750,580	750,580
8720	Bond Defeasance	-	20,578,687	-	-	-
8721	Costs Of Issuance	1,567,061	2,077,121	-	-	-
8722	Bond Discount	-	98,523	-	-	-
	TOTAL OTHER FINANCIAL USES	**2,588,882**	**23,632,564**	**637,540**	**750,580**	**750,580**
	TOTAL ALL ENTITIES:	**286,630,237**	**325,465,528**	**568,214,770**	**353,389,940**	**348,574,110**

Expenditure Summary

Fund	2020/2021 Actuals	2021/2022 Actuals	2022/2023 Current Budget	2023/2024 New Budget	% Change from Prior Year	2024/2025 New Budget	% Change from Prior Year
City of Fontana	**245,301,826**	**274,291,554**	**470,160,196**	**279,219,930**	**(40.61%)**	**277,967,880**	**(0.45%)**
General Fund	**100,324,525**	**111,341,792**	**129,725,063**	**132,674,430**	**2.27%**	**131,676,400**	**(0.75%)**
City Administration	**4,710,634**	**4,798,864**	**4,571,793**	**5,371,110**	**17.48%**	**4,745,090**	**(11.66%)**
City Attorney	1,493,527	1,522,100	926,060	1,500,000	61.98%	926,060	(38.26%)
City Manager	1,236,050	1,174,805	1,252,328	1,378,550	10.08%	1,384,810	0.45%
Economic Development	1,325,702	1,308,810	1,205,715	1,183,450	(1.85%)	1,119,090	(5.44%)
Elected Officials	390,681	442,370	566,348	493,790	(12.81%)	493,510	(0.06%)
Mktg and Communications	264,674	350,779	621,342	815,320	31.22%	821,620	0.77%
Human Resources	**1,036,696**	**1,134,521**	**1,841,423**	**1,413,840**	**(23.22%)**	**1,405,380**	**(0.60%)**
HR Admin	1,036,696	1,134,521	1,841,423	1,413,840	(23.22%)	1,405,380	(0.60%)
Administrative Services Admin	**137,844**	**466,587**	**488,894**	**623,130**	**27.46%**	**623,230**	**0.02%**
Administrative Svcs Admin	138,913	466,587	488,894	623,130	27.46%	623,230	0.02%
Economic Development	(1,069)	-	-	-	0.00%	-	0.00%
City Clerk	**859,370**	**751,755**	**986,653**	**718,270**	**(27.20%)**	**883,420**	**22.99%**
Boards and Commissions	18,923	12,425	14,880	13,730	(7.73%)	13,730	0.00%
Records and Elections	840,447	739,330	971,773	704,540	(27.50%)	869,690	23.44%
Community Services	**7,642,306**	**11,262,261**	**14,991,380**	**15,348,970**	**2.39%**	**15,517,660**	**1.10%**
Arts/Marketing/Youth Svcs	1,043,894	1,520,854	2,534,066	2,316,130	(8.60%)	2,349,190	1.43%
Community Svcs Admin	1,318,268	1,587,990	1,896,490	2,138,880	12.78%	2,147,880	0.42%
Events & Athletic Services	2,551,865	4,185,841	4,927,765	4,986,890	1.20%	5,000,020	0.26%
Facility & Senior Svcs	2,728,279	3,967,576	5,633,059	5,907,070	4.86%	6,020,570	1.92%
Innovation and Technology	**3,573,957**	**3,576,451**	**4,671,572**	**4,815,480**	**3.08%**	**4,848,200**	**0.68%**
Applications	1,533,277	1,648,721	1,953,293	2,255,730	15.48%	2,268,360	0.56%
IT Administration	414,304	169,422	539,943	462,320	(14.38%)	462,180	(0.03%)
Operations	1,626,376	1,758,308	2,178,336	2,097,430	(3.71%)	2,117,660	0.96%
Finance	**3,124,261**	**3,269,851**	**4,632,850**	**4,524,800**	**(2.33%)**	**4,587,160**	**1.38%**
Accounting	888,214	1,032,434	1,782,907	1,930,820	8.30%	1,963,310	1.68%
Budget & Payroll	718,342	755,564	992,350	669,070	(32.58%)	687,170	2.71%
Customer Service	354,751	374,371	421,831	515,170	22.13%	528,180	2.53%
Finance Administration	697,116	617,187	875,568	834,320	(4.71%)	824,450	(1.18%)

Expenditure Summary – continued

Fund	2020/2021 Actuals	2021/2022 Actuals	2022/2023 Current Budget	2023/2024 New Budget	% Change from Prior Year	2024/2025 New Budget	% Change from Prior Year
Purchasing	465,838	490,295	560,194	575,420	2.72%	584,050	1.50%
Development Services Admin	**833,009**	**911,228**	**1,240,625**	**1,567,850**	**26.38%**	**1,578,290**	**0.67%**
Development Svcs Admin	833,009	911,228	1,240,625	1,019,510	(17.82%)	990,720	(2.82%)
DS Administration/Finance	-	-	-	548,340	0.00%	587,570	7.15%
Building and Safety	**-**	**2,475,490**	**3,112,462**	**3,364,620**	**8.10%**	**3,400,150**	**1.06%**
Building and Safety Admin	-	349,249	462,589	667,180	44.23%	667,360	0.03%
Code Compliance	-	-	-	200,000	0.00%	220,000	10.00%
Inspection Services	-	1,188,467	1,187,780	1,224,370	3.08%	1,222,510	(0.15%)
Permit Processing	-	239,682	586,954	700,930	19.42%	717,550	2.37%
Plan Check Services	-	698,092	875,139	572,140	(34.62%)	572,730	0.10%
Planning	**4,494,154**	**2,302,059**	**3,081,966**	**3,345,430**	**8.55%**	**3,372,090**	**0.80%**
Building and Safety	2,022,973	(2,791)	-	-	0.00%	-	0.00%
Planning	2,114,410	1,970,493	2,681,250	2,887,960	7.71%	2,915,470	0.95%
Planning Administration	356,771	334,357	400,716	457,470	14.16%	456,620	(0.19%)
Engineering	**3,468,572**	**3,783,040**	**5,136,566**	**-**	**(100.00%)**	**-**	**0.00%**
Engineering	3,468,572	3,783,040	5,136,566	-	(100.00%)	-	0.00%
Public Works & Engineering	**-**	**-**	**-**	**13,398,510**	**0.00%**	**12,388,550**	**(7.54%)**
Land Development	-	-	-	2,220,090	0.00%	2,283,350	2.85%
Parks & Landscape	-	-	-	8,380,140	0.00%	7,285,150	(13.07%)
PW Admin	-	-	-	403,300	0.00%	406,040	0.68%
Traffic Engineering	-	-	-	725,710	0.00%	730,070	0.60%
Utilities & Streets	-	-	-	1,669,270	0.00%	1,683,940	0.88%
Public Works	**6,527,860**	**7,724,036**	**8,395,985**	**-**	**(100.00%)**	**-**	**0.00%**
Parks & Landscape	5,427,835	6,597,030	7,073,803	-	(100.00%)	-	0.00%
Support Services	302,567	312,282	403,500	-	(100.00%)	-	0.00%
Utilities & Street	797,458	814,724	918,682	-	(100.00%)	-	0.00%
Police	**63,915,862**	**68,885,649**	**76,572,894**	**78,182,420**	**2.10%**	**78,327,180**	**0.19%**
Civilian Administration	-	-	-	7,150,290	0.00%	7,208,560	0.81%
Field Services	36,019,377	39,579,881	43,476,932	40,987,470	(5.73%)	41,164,280	0.43%
PD Administration	10,479,209	11,450,298	13,616,391	8,384,850	(38.42%)	8,351,460	(0.40%)

Expenditure Summary – continued

Fund		2020/2021 Actuals	2021/2022 Actuals	2022/2023 Current Budget	2023/2024 New Budget	% Change from Prior Year	2024/2025 New Budget	% Change from Prior Year
	Police Chief Admin	598,395	998,814	1,222,045	725,910	(40.60%)	710,560	(2.11%)
	Special Operations	16,818,881	16,856,656	18,257,526	20,933,900	14.66%	20,892,320	(0.20%)
Other General Fund		**29,728,959**	**24,225,002**	**31,549,267**	**27,545,670**	**(12.69%)**	**27,982,240**	**1.58%**
102	City Technology	3,549,367	4,328,319	10,476,607	5,710,270	(45.50%)	5,863,850	2.69%
103	Facility Maintenance	6,926,468	7,983,323	7,769,985	7,978,520	2.68%	8,208,080	2.88%
104	Office of Emergency Svcs	8,086,971	2,151,989	188,805	75,860	(59.82%)	76,260	0.53%
105	KFON	100,118	92,681	254,540	26,450	(89.61%)	26,450	0.00%
106	Self-Insurance	7,270,404	5,401,675	8,353,730	8,735,460	4.57%	8,741,010	0.06%
107	Retiree Medical Benefits	2,695,099	2,593,965	2,500,000	2,833,340	13.33%	2,832,510	(0.03%)
108	Supplemental Retirement	31,196	30,591	32,000	35,000	9.38%	35,000	0.00%
110	GF Operating Projects	925,958	1,499,966	1,798,370	1,926,590	7.13%	1,975,210	2.52%
125	Storm Water Compliance	143,378	142,493	175,230	224,180	27.93%	223,870	(0.14%)
Special Revenue Funds		**44,890,916**	**42,996,289**	**178,781,397**	**72,333,040**	**(59.54%)**	**71,023,050**	**(1.81%)**
222	Crime Prev Asset Seizure	15,349	19,310	38,100	33,300	(12.60%)	33,300	0.00%
223	Federal Asset Seizure	2,524,055	1,859,320	3,947,889	2,342,980	(40.65%)	2,363,790	0.89%
224	State Asset Seizure	27,307	17,928	57,200	61,940	8.29%	62,190	0.40%
225	PD Traffic Safety	56,745	87,398	322,501	245,500	(23.88%)	257,000	4.68%
226	Opioid Settlement	-	-	126,198	-	(100.00%)	-	0.00%
241	Air Quality Mgmt Dist	216,531	216,413	1,374,778	18,360	(98.66%)	18,360	0.00%
243	Traffic Safety	172,645	49,751	49,020	44,190	(9.85%)	44,190	0.00%
245	Measure I 2010-2040 Reimb	1,292,082	857,062	20,357,219	(10)	(100.00%)	-	(100.00%)
246	Measure I 2010-2040 Local	4,024,939	3,464,684	26,015,656	1,620,110	(93.77%)	1,655,920	2.21%
281	Gas Tax (State)	2,913,488	3,468,943	3,854,398	6,127,110	58.96%	6,119,480	(0.12%)
282	Solid Waste Mitigation	3,994,853	2,064,916	4,801,467	3,183,380	(33.70%)	2,547,380	(19.98%)
283	Road Maintenance & Rehab	3,212,297	4,263,895	5,904,828	5,260,640	(10.91%)	5,465,920	3.90%
301	Grants	4,500,333	1,571,568	20,266,720	352,540	(98.26%)	75,000	(78.73%)
302	ARPA 2021	-	257,551	47,913,333	-	(100.00%)	10	0.00%
303	TDA/Article 3	-	7,860	337,673	-	(100.00%)	-	0.00%
321	Fed Law Enf Block Grant	84,371	205,697	250,257	28,440	(88.64%)	29,680	4.36%
322	State COPS AB 3229	357,103	357,817	643,454	460,890	(28.37%)	460,840	(0.01%)
362	CDBG	3,971,528	3,891,460	7,840,373	2,566,550	(67.26%)	2,593,460	1.05%
363	HOME	50,660	66,855	5,531,225	929,000	(83.20%)	942,140	1.41%
365	Down Pymt Assistance Prgm	2,199	-	-	-	0.00%	-	0.00%

Expenditure Summary – continued

Fund		2020/2021 Actuals	2021/2022 Actuals	2022/2023 Current Budget	2023/2024 New Budget	% Change from Prior Year	2024/2025 New Budget	% Change from Prior Year
385	After School Program	3,024,569	3,193,997	5,678,101	3,843,840	(32.30%)	3,842,090	(0.05%)
386	ASES ELO-P Grant	-	184,546	4,293,364	27,218,250	533.96%	27,223,400	0.02%
387	ASES ELO-P TK Grant	-	-	453,690	431,150	(4.97%)	432,680	0.35%
395	LMD #1 City Wide	937,904	1,438,111	1,148,358	944,420	(17.76%)	1,004,380	6.35%
396	LMD #2 Vlg of Heritage	2,910,697	3,335,981	3,290,226	3,606,580	9.61%	3,085,960	(14.44%)
397	LMD #3-1 Empire Center	42,841	62,936	68,586	61,300	(10.62%)	63,460	3.52%
398	LMD #3 Hunter's Ridge	888,449	1,032,181	1,028,961	1,072,840	4.26%	947,550	(11.68%)
399	LLMD #3 Hunter's Ridge	36,696	34,609	32,000	33,280	4.00%	34,620	4.03%
401	CFD #1 Southridge Village	3,998,326	4,055,374	5,578,347	4,303,590	(22.85%)	4,445,850	3.31%
403	CFD #6-3A Bellgrove II	128,216	147,000	166,123	169,620	2.11%	174,200	2.70%
404	CFD #6-2 N Morningside	58,864	66,045	74,728	76,750	2.71%	72,110	(6.05%)
405	CFD #6-1 Stratham	98,590	123,938	149,442	117,690	(21.25%)	120,100	2.05%
406	CFD #6 The Landings	403,814	527,751	513,359	549,260	6.99%	499,360	(9.08%)
407	CFD #7 Country Club Est	158,607	146,321	161,975	152,550	(5.82%)	155,920	2.21%
408	CFD #8 Presley	220,253	346,477	265,405	355,520	33.95%	240,150	(32.45%)
409	CFD #9M Morningside	124,356	132,648	149,078	130,030	(12.78%)	132,660	2.02%
410	CFD #10M Jurupa Ind	27,045	36,030	36,153	34,230	(5.32%)	41,930	22.49%
412	CFD #12 Sierra Lakes	1,044,855	1,231,195	1,118,925	1,257,040	12.34%	1,091,780	(13.15%)
413	CFD #13M Summit Heights	702,952	757,316	795,546	767,410	(3.54%)	740,310	(3.53%)
414	CFD #14M Sycamore Hills	340,744	259,744	307,914	282,700	(8.19%)	286,860	1.47%
415	CFD #15M Silver Ridge	116,578	131,250	154,433	136,210	(11.80%)	140,000	2.78%
416	CFD #16M Ventana Pointe	26,851	31,238	45,190	37,760	(16.44%)	38,430	1.77%
418	CFD #18M Badiola Homes	565	2,444	2,950	2,840	(3.73%)	2,950	3.87%
420	CFD #20M	31,719	33,869	36,072	30,840	(14.50%)	32,240	4.54%
421	CFD #21M	12,356	16,496	16,106	15,830	(1.71%)	20,110	27.04%
423	CFD #23M	705	2,414	1,931	3,520	82.29%	2,130	(39.49%)
424	CFD #24M	14,082	16,468	22,766	16,930	(25.63%)	17,270	2.01%
425	CFD #25M	37,254	60,504	45,588	41,230	(9.56%)	42,540	3.18%
427	CFD #27M	38,356	48,239	60,807	46,560	(23.43%)	48,120	3.35%
428	CFD #28M	67,182	54,902	78,348	53,250	(32.03%)	54,470	2.29%
429	CFD #29M	19,084	17,268	24,785	17,910	(27.74%)	18,520	3.41%
430	CFD #30M	113,180	116,172	144,113	115,570	(19.81%)	118,170	2.25%
431	CFD #31 Citrus Heights No	129,772	208,637	232,094	208,820	(10.03%)	213,170	2.08%

Expenditure Summary – continued

Fund		2020/2021 Actuals	2021/2022 Actuals	2022/2023 Current Budget	2023/2024 New Budget	% Change from Prior Year	2024/2025 New Budget	% Change from Prior Year
432	CFD #32M	2,125	3,122	5,250	3,320	(36.76%)	3,490	5.12%
433	CFD #33M Empire Lighting	53,654	38,649	40,831	38,790	(5.00%)	40,220	3.69%
434	CFD #34 Empire Det Basin	13,440	10,417	11,839	10,670	(9.87%)	10,950	2.62%
435	CFD #35M	507,971	581,430	703,581	660,570	(6.11%)	610,760	(7.54%)
436	CFD #36M	6,943	11,462	9,254	8,810	(4.80%)	9,530	8.17%
437	CFD #37 Montelago	46,170	50,652	63,154	66,130	4.71%	90,860	37.40%
438	CFD #38M	57,482	104,777	91,734	72,050	(21.46%)	73,910	2.58%
439	CFD #39M	11,481	11,276	11,366	10,790	(5.07%)	17,380	61.08%
440	CFD #40M	900	969	1,150	940	(18.26%)	980	4.26%
441	CFD #41M	5,564	7,886	12,559	11,220	(10.66%)	11,450	2.05%
442	CFD #42M	31,060	53,479	70,774	62,050	(12.33%)	80,180	29.22%
444	CFD #44M	4,842	7,522	6,632	5,660	(14.66%)	5,880	3.89%
445	CFD #45M	70,185	83,025	74,057	65,240	(11.91%)	66,960	2.64%
446	CFD #46M	23,575	20,823	35,681	29,180	(18.22%)	29,820	2.19%
447	CFD #47M	9,331	12,520	9,800	8,370	(14.59%)	8,650	3.35%
448	CFD #48M	44,185	50,155	57,527	46,210	(19.67%)	47,290	2.34%
449	CFD #49M	9,935	14,647	12,455	10,710	(14.01%)	11,110	3.73%
450	CFD #50M	15,380	22,335	15,734	15,520	(1.36%)	23,680	52.58%
451	CFD #51M	45,335	53,335	55,970	46,960	(16.10%)	48,460	3.19%
453	CFD #53M	300	3,020	4,220	4,520	7.11%	4,710	4.20%
454	CFD #54M	23,001	22,811	15,645	12,680	(18.95%)	13,050	2.92%
455	CFD #55M	1,693	4,597	6,764	5,330	(21.20%)	5,540	3.94%
456	CFD #56M	200	400	400	6,920	1630.00%	440	(93.64%)
457	CFD #57M	8,931	11,257	11,190	10,440	(6.70%)	10,750	2.97%
458	CFD #58M	300	1,500	1,491	530	(64.45%)	550	3.77%
459	CFD #59M	300	500	600	530	(11.67%)	1,340	152.83%
460	CFD #60M	6,338	8,413	13,912	9,480	(31.86%)	9,650	1.79%
461	CFD #61M	18,337	25,248	23,368	20,900	(10.56%)	21,460	2.68%
462	CFD #62M	150	2,150	2,810	2,170	(22.78%)	2,170	0.00%
463	CFD #63M	19,481	21,167	25,716	18,090	(29.65%)	18,420	1.82%
465	CFD #65M	5,530	7,322	7,263	6,770	(6.79%)	9,440	39.44%
467	CFD #67M	23,012	30,177	22,497	15,910	(29.28%)	16,350	2.77%
468	CFD #68M	15,050	11,765	16,393	14,560	(11.18%)	14,730	1.17%

Expenditure Summary – continued

Fund		2020/2021 Actuals	2021/2022 Actuals	2022/2023 Current Budget	2023/2024 New Budget	% Change from Prior Year	2024/2025 New Budget	% Change from Prior Year
469	CFD #69M	66,673	63,374	82,217	70,590	(14.14%)	68,490	(2.97%)
470	CFD #70 Avellino	46,141	43,301	65,953	43,670	(33.79%)	44,340	1.53%
471	CFD #71 Sierra Crest	58,602	121,251	105,784	101,340	(4.20%)	103,270	1.90%
472	CFD #72M	5,617	5,286	6,054	5,360	(11.46%)	5,480	2.24%
473	CFD #73M	24,653	27,821	31,199	28,020	(10.19%)	28,720	2.50%
474	CFD #74M	5,065	11,705	34,875	34,290	(1.68%)	34,740	1.31%
475	CFD #75M	4,986	5,266	9,135	7,040	(22.93%)	7,170	1.85%
476	CFD #76M	22,804	36,124	30,357	30,510	0.50%	30,940	1.41%
477	CFD #77M	5,632	5,822	6,755	6,300	(6.74%)	6,470	2.70%
478	CFD #78M	12,220	12,112	16,712	16,820	0.65%	17,160	2.02%
479	CFD #79M	150	300	300	320	6.67%	340	6.25%
480	CFD #80 Bella Strada	110,104	140,112	109,599	99,460	(9.25%)	101,580	2.13%
481	CFD #81M	69,654	72,710	61,899	46,960	(24.13%)	47,480	1.11%
483	CFD #83M	11,370	24,691	32,309	25,140	(22.19%)	25,850	2.82%
484	CFD #84M	7,139	10,156	10,261	8,130	(20.77%)	8,330	2.46%
485	CFD #85 The Meadows	116,987	295,218	289,280	265,840	(8.10%)	272,270	2.42%
486	CFD #86 Etiwanda Ridge	17,337	27,792	57,477	46,750	(18.66%)	47,350	1.28%
487	CFD #87 El Paseo	-	3,700	13,860	14,220	2.60%	14,450	1.62%
488	CFD #88 Sierra Crest II	39,054	51,681	54,569	48,380	(11.34%)	49,600	2.52%
489	CFD #89 Belrose	2,600	8,396	19,816	19,230	(2.96%)	19,630	2.08%
490	CFD #90 Summit at Rosena	5,000	79,657	168,662	165,750	(1.73%)	169,590	2.32%
493	CFD #93M	-	510	-	4,200	0.00%	4,320	2.86%
495	CFD #95 Summit at Rosena II	5,000	68,231	163,099	180,160	10.46%	183,920	2.09%
500	CFD #100M Tr 2023	-	2,220	32,960	25,560	(22.45%)	26,190	2.46%
504	CFD #104M	-	-	-	5,700	0.00%	5,820	2.11%
505	CFD #105M Tr 20346	-	4,280	11,560	19,620	69.72%	19,890	1.38%
506	CFD #106 Mountainview	-	5,236	40,635	5,920	(85.43%)	5,910	(0.17%)
507	CFD #107 Highland	-	-	3,500	6,800	94.29%	6,970	2.50%
509	CFD#109 Narra Hills	-	-	73,200	144,000	96.72%	146,890	2.01%
511	CFD #511 Monterado	-	-	-	7,800	0.00%	7,980	2.31%
512	CFD #512 The Gardens	-	-	-	136,900	0.00%	139,600	1.97%
Debt Service Funds		**3,117,249**	**7,999,781**	**4,028,950**	**4,014,030**	**(0.37%)**	**4,010,350**	**(0.09%)**
580	General Debt Service	3,117,249	7,999,781	4,028,950	4,014,030	(0.37%)	4,010,350	(0.09%)

Expenditure Summary – continued

Fund		2020/2021 Actuals	2021/2022 Actuals	2022/2023 Current Budget	2023/2024 New Budget	% Change from Prior Year	2024/2025 New Budget	% Change from Prior Year
Capital Projects Funds		**41,745,767**	**61,513,361**	**81,051,597**	**7,993,070**	**(90.14%)**	**7,894,030**	**(1.24%)**
601	Capital Reinvestment	3,234,454	10,575,869	12,709,608	4,532,990	(64.33%)	4,433,000	(2.21%)
602	Capital Improvement	4,239,682	4,405,606	15,890,325	-	(100.00%)	-	0.00%
603	Future Capital Projects	1,984,514	1,595,098	588,337	-	(100.00%)	-	0.00%
620	San Sevaine Flood Control	86,578	96,862	126,580	92,910	(26.60%)	92,700	(0.23%)
622	Storm Drain	2,381,904	1,204,819	6,443,616	797,420	(87.62%)	798,220	0.10%
623	Sewer Expansion	-	-	2,255,001	2,075,000	(7.98%)	2,075,000	0.00%
630	Circulation Mitigation	1,024,498	816,798	21,304,178	12,840	(99.94%)	12,830	(0.08%)
631	Fire Assessment	-	-	423,922	-	(100.00%)	-	0.00%
632	General Government	-	-	1,017,764	-	(100.00%)	-	0.00%
633	Landscape Medians	760,216	108,383	6,450,683	50,000	(99.22%)	50,000	0.00%
634	Library Cap Improvement	-	87,070	212,930	-	(100.00%)	-	0.00%
635	Parks Development	1,906,825	1,452,218	8,585,470	333,410	(96.12%)	333,780	0.11%
636	Police Capital Facilities	80,322	521,396	1,090,077	98,500	(90.96%)	98,500	0.00%
653	CFD #7 Club Estates	-	1,634,784	-	-	0.00%	-	0.00%
654	CFD #11 Heritage West	-	3,397,957	-	-	0.00%	-	0.00%
655	CFD #12 Sierra Lakes	-	11,497,357	-	-	0.00%	-	0.00%
657	CFD #31 Citrus Heights No	-	5,269,298	-	-	0.00%	-	0.00%
658	CFD #37 Montelago	-	2,501,855	-	-	0.00%	-	0.00%
659	CFD #70 Avellino	-	2,262,167	-	-	0.00%	-	0.00%
661	CFD #80 Bella Strada	285,620	-	-	-	0.00%	-	0.00%
663	CFD #74B Citrus/Summit	760,843	-	-	-	0.00%	-	0.00%
664	CFD #86 Etiwanda Ridge	1,333,954	503,796	468,122	-	(100.00%)	-	0.00%
665	CFD #85 The Meadows	15,139,751	2,602,211	-	-	0.00%	-	0.00%
666	CFD #88 Sierra Crest II	5,422,152	602,756	676,627	-	(100.00%)	-	0.00%
667	CFD #89 (Belrose)	2,635,124	568,772	528,496	-	(100.00%)	-	0.00%
668	CFD #90 Summit @ Rosena Ph 1	469,330	9,165,887	2,279,861	-	(100.00%)	-	0.00%
669	CFD #95 Summit at Rosena II	-	317,437	-	-	0.00%	-	0.00%
670	CFD #87 El Paseo	-	324,965	-	-	0.00%	-	0.00%
Enterprise Funds		**22,293,379**	**21,821,159**	**32,692,699**	**27,713,080**	**(15.23%)**	**28,870,210**	**4.18%**
701	Sewer Maint & Operations	21,274,200	20,564,746	22,716,404	25,525,420	12.37%	26,690,130	4.56%
702	Sewer Capital Projects	191,291	143,378	255,050	49,080	(80.76%)	49,690	1.24%
703	Sewer Replacement	827,888	1,113,035	9,721,245	2,138,580	(78.00%)	2,130,390	(0.38%)

Expenditure Summary – continued

Fund		2020/2021 Actuals	2021/2022 Actuals	2022/2023 Current Budget	2023/2024 New Budget	% Change from Prior Year	2024/2025 New Budget	% Change from Prior Year
Internal Service Funds		**3,201,031**	**4,394,170**	**12,331,223**	**6,946,610**	**(43.67%)**	**6,511,600**	**(6.26%)**
751	Fleet Operations	3,201,031	4,394,170	12,331,223	6,946,610	(43.67%)	6,511,600	(6.26%)
Fontana Fire District		**40,487,228**	**48,304,551**	**85,057,816**	**72,297,870**	**(15.00%)**	**68,774,770**	**(4.87%)**
Special Revenue Funds		**37,359,744**	**43,894,467**	**56,721,679**	**65,073,720**	**14.72%**	**68,550,620**	**5.34%**
210	Fontana Fire District	37,258,587	43,567,115	56,225,923	65,012,780	15.63%	68,517,180	5.39%
211	FFD - CFD 2002-2	101,157	261,113	495,756	60,940	(87.71%)	33,440	(45.13%)
310	Fontana Fire Dist Grants	-	66,239	-	-	0.00%	-	0.00%
Capital Projects Funds		**3,127,484**	**4,410,084**	**28,336,137**	**7,224,150**	**(74.51%)**	**224,150**	**(96.90%)**
610	Fire Capital Projects	3,127,484	4,410,084	28,336,137	7,224,150	(74.51%)	224,150	(96.90%)
Housing Authority		**841,183**	**2,826,555**	**12,986,258**	**1,858,520**	**(85.69%)**	**1,824,840**	**(1.81%)**
Special Revenue Funds		**642,211**	**761,926**	**8,317,598**	**1,602,820**	**(80.73%)**	**1,607,140**	**0.27%**
295	Permanent Local Hsg Alloc	161,918	177,850	3,844,749	1,335,120	(65.27%)	1,335,310	0.01%
297	Housing Authority - LMIHF	480,293	584,076	4,472,849	267,700	(94.02%)	271,830	1.54%
Capital Projects Funds		**198,972**	**2,064,629**	**4,668,660**	**255,700**	**(94.52%)**	**217,700**	**(14.86%)**
697	Fontana Housing Authority	198,972	518,539	702,950	222,150	(68.40%)	184,150	(17.11%)
698	Affordable Housing Trust	-	1,546,090	3,965,710	33,550	(99.15%)	33,550	0.00%
Community Foundation		**-**	**42,868**	**10,500**	**13,620**	**29.71%**	**6,620**	**(51.40%)**
Special Revenue Funds		**-**	**42,868**	**10,500**	**13,620**	**29.71%**	**6,620**	**(51.40%)**
299	Community Foundation	-	42,868	10,500	13,620	29.71%	6,620	(51.40%)
Total All Entities		**286,630,237**	**325,465,528**	**568,214,770**	**353,389,940**	**(37.81%)**	**348,574,110**	**(1.36%)**


FONTANA
CALIFORNIA



Transfers

- Schedule of Interfund Transfers – All Entities

City of Fontana
Schedule of Interfund Transfers
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
101 - GENERAL FUND		**-**	
10115000 - HR ADMINISTRATION	TO SUPPLEMENTAL RETIREMENT FUND #108 - ANNUAL FUNDING	-	35,000
Total Organization - 10115000 - HR ADMINISTRATION		**-**	**35,000**
10115100 - BENEFITS	TO RETIREE MEDICAL BENEFITS FUND #107 - ANNUAL FUNDING	-	2,600,000
Total Organization - 10115100 - BENEFITS		**-**	**2,600,000**
10126000 - IT ADMINISTRATION	TO CITY TECHNOLOGY FUND #102 - HARDWARE/SOFTWARE	-	4,250,770
	TO CITY TECHNOLOGY FUND #102 - HARDWARE/SOFTWARE CPI INCREASES	-	1,292,810
	TO FACILITY MAINT FUND #103 - COMMUNICATIONS	-	823,650
Total Organization - 10126000 - IT ADMINISTRATION		**-**	**6,367,230**
10128000 - MANAGEMENT SERVICES	FROM MUNI SVCS FISCAL IMPACT FUND #201 - ANNUAL ALLOCATION	840,400	
	FROM VARIOUS FUNDS - COST ALLOCATION	7,967,970	
Total Organization - 10128000 - MANAGEMENT SERVICES		**8,808,370**	
10128200 - ACCOUNTING	TO GENERAL DEBT SERVICE FUND #580 - 2014 REF LRBS	-	2,623,550
Total Organization - 10128200 - ACCOUNTING		**-**	**2,623,550**
10128300 - PURCHASING	TO FACILITY MAINTENANCE FUND #103 - GENERAL OFFICE SVCS	-	140,500
Total Organization - 10128300 - PURCHASING		**-**	**140,500**
10130102 - DSO OPERATING TRANSFERS	FROM CFD #1 FUND #401 - WEEKEND PARK COVERAGE	40,000	
	TO CAPITAL REINVESTMENT FUND #601 - CITY HALL RENOVATION PHASE 2	-	700,000
	TO CAPITAL REINVESTMENT FUND #601 - CITY SLURRY SEAL	-	1,500,000
	TO CAPITAL REINVESTMENT FUND #601 - CITYWIDE SIDEWALK RECONSTRUCTION	-	1,400,000
	TO CAPITAL REINVESTMENT FUND #601 - PAVEMENT REHAB (ROSE AVE)	-	300,000
	TO CAPITAL REINVESTMENT FUND #601 - SIDEWALK REHABILITATION PROJECT	-	300,000
	TO CAPITAL REINVESTMENT FUND #601 - VILLAGE OF HERITAGE PAVE REHAB	-	200,000
	TO FACILITY FUNDS #751 - 2024 FORD RANGER FOR PW INSPECTION	-	62,170
	TO FACILITY MAINTENANCE FUND #103 - CPI INCREASES	-	949,330
	TO FACILITY MAINTENANCE FUND #103 - FACILITIES PROJECT NON CIP	-	20,890
	TO FACILITY MAINTENANCE FUND #103 - FACILITY MAINTENANCE	-	5,532,560
	TO FACILITY MAINTENANCE FUND #103 - PARK UTILITIES	-	504,360
	TO LMD #2 VILLAGE OF HERITAGE - TO COVER OPERATING EXPENDITURES	-	1,363,160
	TO TECHNOLOGY FUND #102 - GRAFFITI TRACKER MAINTENANCE	-	40,000

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 10130102 - DSO OPERATING TRANSFERS		**40,000**	**12,872,470**
10137202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	1,704,500	
Total Organization - 10137202 - PARKS		**1,704,500**	
10140100 - ADMINISTRATIVE SERVICES	TO FLEET FUND #751 - FLEET MAINTENANCE	-	2,500,000
Total Organization - 10140100 - ADMINISTRATIVE SERVICES		**-**	**2,500,000**
10140200 - FIELD SERVICES-ADMIN	OPERATING TRANSFERS IN	1,641,600	
Total Organization - 10140200 - FIELD SERVICES-ADMIN		**1,641,600**	
10140231 - PATROL UNITS	TO GF OPERATING PROJECTS #110 - BIKE PATROL/CDBG	-	906,710
	TO GF OPERATING PROJECTS #110 - COPS 2020 GRANT	-	904,410
Total Organization - 10140231 - PATROL UNITS		**-**	**1,811,120**
TOTAL 101 - GENERAL FUND		**12,194,470**	**28,949,870**
102 - CITY TECHNOLOGY		**-**	
10226101 - INFORMATION SYSTEMS	FROM GENERAL FUND #101 - HARDWARE/SOFTWARE	4,250,770	
	FROM GENERAL FUND #101 - HARDWARE/SOFTWARE - CPI INCREASES	1,292,810	
Total Organization - 10226101 - INFORMATION SYSTEMS		**5,543,580**	
10237100 - PUBLIC WORKS OPERATIONS	FROM CFD #1 FUND 401 - GRAFFITY TRACKER MAINTENANCE	20,000	
	FROM GENERAL FUND #101 - GRAFFITI TRACKER MAINTENANCE	40,000	
Total Organization - 10237100 - PUBLIC WORKS OPERATIONS		**60,000**	
TOTAL 102 - CITY TECHNOLOGY		**5,603,580**	
103 - FACILITY MAINTENANCE		**-**	
10326202 - COMMUNICATIONS	FROM GENERAL FUND #101 - COMMUNICATIONS	823,650	
Total Organization - 10326202 - COMMUNICATIONS		**823,650**	
10328300 - GENERAL OFFICE SERVICES	FROM GENERAL FUND #101 - GENERAL OFFICE SERVICES	140,500	
Total Organization - 10328300 - GENERAL OFFICE SERVICES		**140,500**	
10337303 - CITY PARKS UTILITIES GF	FROM GENERAL FUND #101 - PARK UTILITIES	504,360	
Total Organization - 10337303 - CITY PARKS UTILITIES GF		**504,360**	
10337317 - FACILITIES MAINTENANCE	FROM GENERAL FUND #101 - FACILITIES MAINTENANCE	5,532,560	
	FROM GENERAL FUND #101 - FACILITIES MAINTENANCE - CPI INCREASES	949,330	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 10337317 - FACILITIES MAINTENANCE		**6,481,890**	
10337350 - FACILITIES PROJECT - NON-CIP	FROM GENERAL FUND #101 - FACILITIES PROJECT NON CIP	20,890	
Total Organization - 10337350 - FACILITIES PROJECT - NON-CIP		**20,890**	
TOTAL 103 - FACILITY MAINTENANCE		**7,971,290**	
107 - RETIREE MEDICAL BENEFITS		**-**	
10715002 - RETIREE MEDICAL BENEFITS	FROM GENERAL FUND #101 - ANNUAL CONTRIBUTION	2,600,000	
Total Organization - 10715002 - RETIREE MEDICAL BENEFITS		**2,600,000**	
TOTAL 107 - RETIREE MEDICAL BENEFITS		**2,600,000**	
108 - SUPPLEMENTAL RETIREMENT		**-**	
10815103 - SUPPLEMENTAL RETIREMENT	FROM GENERAL FUND #101 - ANNUAL FUNDING	35,000	
Total Organization - 10815103 - SUPPLEMENTAL RETIREMENT		**35,000**	
TOTAL 108 - SUPPLEMENTAL RETIREMENT		**35,000**	
110 - GF OPERATING PROJECTS		**-**	
11040299 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - PATROL BUDGET UNIT 10140231	904,410	
Total Organization - 11040299 - SPECIAL OPERATIONS PROJECT		**904,410**	
11040399 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - PATROL BUDGET UNIT 10140231	906,710	
Total Organization - 11040399 - SPECIAL OPERATIONS PROJECT		**906,710**	
TOTAL 110 - GF OPERATING PROJECTS		**1,811,120**	
201 - MUNI SVCS FISCAL IMPACT		**-**	
20128100 - MSFIF ADMINISTRATION	TO GENERAL FUND #101 - COST ALLOCATION	-	108,150
	TO GENERAL FUND #101 - IMPACT TO MUNI SVCS	-	840,400
Total Organization - 20128100 - MSFIF ADMINISTRATION		**-**	**948,550**
TOTAL 201 - MUNI SVCS FISCAL IMPACT		**-**	**948,550**
241 - AIR QUALITY MGMT DIST		**-**	
24137000 - AQMD-ENGINEERING	TO GENERAL FUND #101 - COST ALLOCATION	-	12,090
Total Organization - 24137000 - AQMD-ENGINEERING		**-**	**12,090**
TOTAL 241 - AIR QUALITY MGMT DIST		**-**	**12,090**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
246 - MEASURE I 2010-2040 LOCAL		**-**	
24637014 - MI LOCAL COST ALLOCATION	TO GENERAL FUND #101 - COST ALLOCATION	-	450,220
Total Organization - 24637014 - MI LOCAL COST ALLOCATION		**-**	**450,220**
TOTAL 246 - MEASURE I 2010-2040 LOCAL		**-**	**450,220**
281 - GAS TAX (STATE)		**-**	
28137104 - STREET MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	385,440
Total Organization - 28137104 - STREET MAINTENANCE		**-**	**385,440**
TOTAL 281 - GAS TAX (STATE)		**-**	**385,440**
282 - SOLID WASTE MITIGATION		**-**	
28230113 - DS ADM-SOLID WASTE PROGRAM	TO GENERAL FUND #101 - COST ALLOCATION	-	320,230
Total Organization - 28230113 - DS ADM-SOLID WASTE PROGRAM		**-**	**320,230**
TOTAL 282 - SOLID WASTE MITIGATION		**-**	**320,230**
362 - CDBG		**-**	
36230200 - CDBG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	91,800
Total Organization - 36230200 - CDBG ADMIN		**-**	**91,800**
TOTAL 362 - CDBG		**-**	**91,800**
385 - AFTER SCHOOL PROGRAM		**-**	
38524101 - FELP-AFTER SCHOOL ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	372,300
Total Organization - 38524101 - FELP-AFTER SCHOOL ADMIN		**-**	**372,300**
TOTAL 385 - AFTER SCHOOL PROGRAM		**-**	**372,300**
386 - ASES ELO-P GRANT		**-**	
38624101 - ASES ELO-P ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	372,300
Total Organization - 38624101 - ASES ELO-P ADMIN		**-**	**372,300**
TOTAL 386 - ASES ELO-P GRANT		**-**	**372,300**
395 - LMD #1 CITY WIDE		**-**	
39537250 - LMD #1	TO GENERAL FUND #101 - COST ALLOCATION	-	244,440
Total Organization - 39537250 - LMD #1		**-**	**244,440**
TOTAL 395 - LMD #1 CITY WIDE		**-**	**244,440**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
396 - LMD #2 VLG OF HERITAGE		**-**	
39637202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	430,430	
Total Organization - 39637202 - PARKS		**430,430**	
39637209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	1,363,160	
	TO GENERAL FUND #101 - COST ALLOCATION	-	499,720
Total Organization - 39637209 - LANDSCAPE MAINTENANCE		**1,363,160**	**499,720**
TOTAL 396 - LMD #2 VLG OF HERITAGE		**1,793,590**	**499,720**
397 - LMD #3-1 EMPIRE CENTER		**-**	
39737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	12,830
Total Organization - 39737209 - LANDSCAPE MAINTENANCE		**-**	**12,830**
TOTAL 397 - LMD #3-1 EMPIRE CENTER		**-**	**12,830**
398 - LMD #3 HUNTER'S RIDGE		**-**	
39837202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	115,330	
Total Organization - 39837202 - PARKS		**115,330**	
39837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	161,950
Total Organization - 39837209 - LANDSCAPE MAINTENANCE		**-**	**161,950**
TOTAL 398 - LMD #3 HUNTER'S RIDGE		**115,330**	**161,950**
399 - LLMD #3 HUNTER'S RIDGE		**-**	
39937208 - STREET LIGHTS	TO GENERAL FUND #101 - COST ALLOCATION	-	7,000
Total Organization - 39937208 - STREET LIGHTS		**-**	**7,000**
TOTAL 399 - LLMD #3 HUNTER'S RIDGE		**-**	**7,000**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
401 - CFD #1 SOUTHRIDGE VILLAGE		**-**	
40137201 - GRAFFITI	TO TECHNOLOGY FUND #102 - GRAFFITY TRACKER MAINTENANCE	-	20,000
Total Organization - 40137201 - GRAFFITI		**-**	**20,000**
40137202 - PARKS	TO GENERAL FUND #101 - COST ALLOCATION	-	804,700
	TO GENERAL FUND #101 - WEEKEND PARK COVERAGE	-	40,000
Total Organization - 40137202 - PARKS		**-**	**844,700**
40140112 - POLICE SERVICES	TO GENERAL FUND #101 - CFD #1 POLICE SERVICES	-	1,641,600
Total Organization - 40140112 - POLICE SERVICES		**-**	**1,641,600**
TOTAL 401 - CFD #1 SOUTHRIDGE VILLAGE		**-**	**2,506,300**
403 - CFD #6-3A BELLGROVE II		**-**	
40337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	32,850
	TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	22,800
Total Organization - 40337209 - LANDSCAPE MAINTENANCE		**-**	**55,650**
TOTAL 403 - CFD #6-3A BELLGROVE II		**-**	**55,650**
404 - CFD #6-2 N MORNINGSIDE		**-**	
40437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	15,280
Total Organization - 40437209 - LANDSCAPE MAINTENANCE		**-**	**15,280**
TOTAL 404 - CFD #6-2 N MORNINGSIDE		**-**	**15,280**
405 - CFD #6-1 STRATHAM		**-**	
40537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	33,870
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	52,700
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	37,700
Total Organization - 40537209 - LANDSCAPE MAINTENANCE		**-**	**124,270**
TOTAL 405 - CFD #6-1 STRATHAM		**-**	**124,270**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
406 - CFD #6 THE LANDINGS		**-**	
40637202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	171,440	
Total Organization - 40637202 - PARKS		**171,440**	
40637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	88,650
Total Organization - 40637209 - LANDSCAPE MAINTENANCE		**-**	**88,650**
TOTAL 406 - CFD #6 THE LANDINGS		**171,440**	**88,650**
407 - CFD #7 COUNTRY CLUB EST		**-**	
40737202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	13,350	
Total Organization - 40737202 - PARKS		**13,350**	
40737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	33,310
Total Organization - 40737209 - LANDSCAPE MAINTENANCE		**-**	**33,310**
TOTAL 407 - CFD #7 COUNTRY CLUB EST		**13,350**	**33,310**
408 - CFD #8 PRESLEY		**-**	
40837202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	172,600	
Total Organization - 40837202 - PARKS		**172,600**	
40837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	57,150
Total Organization - 40837209 - LANDSCAPE MAINTENANCE		**-**	**57,150**
TOTAL 408 - CFD #8 PRESLEY		**172,600**	**57,150**
409 - CFD #9M MORNINGSIDE		**-**	
40937209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	8,000
	TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	58,610
	TO GENERAL FUND #101 - COST ALLOCATION	-	36,290
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	8,140
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,160
	TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	8,290
Total Organization - 40937209 - LANDSCAPE MAINTENANCE		**-**	**123,490**
TOTAL 409 - CFD #9M MORNINGSIDE		**-**	**123,490**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
410 - CFD #10M JURUPA IND		**-**	
41037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	9,390
Total Organization - 41037209 - LANDSCAPE MAINTENANCE		**-**	**9,390**
TOTAL 410 - CFD #10M JURUPA IND		**-**	**9,390**
412 - CFD #12 SIERRA LAKES		**-**	
41237202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	218,480	
Total Organization - 41237202 - PARKS		**218,480**	
41237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	199,480
Total Organization - 41237209 - LANDSCAPE MAINTENANCE		**-**	**199,480**
TOTAL 412 - CFD #12 SIERRA LAKES		**218,480**	**199,480**
413 - CFD #13M SUMMIT HEIGHTS		**-**	
41337202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	105,980	
Total Organization - 41337202 - PARKS		**105,980**	
41337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	125,690
Total Organization - 41337209 - LANDSCAPE MAINTENANCE		**-**	**125,690**
TOTAL 413 - CFD #13M SUMMIT HEIGHTS		**105,980**	**125,690**
414 - CFD #14M SYCAMORE HILLS		**-**	
41437209 - LANDSCAPE MAINTENANCE	TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	36,270
	TO CFD #7 COUNTRY CLUB EST FUND 3407 - PARK MAINTENANCE	-	12,000
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	28,000
	TO GENERAL FUND #101 - COST ALLOCATION	-	71,550
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	86,500
Total Organization - 41437209 - LANDSCAPE MAINTENANCE		**-**	**234,320**
TOTAL 414 - CFD #14M SYCAMORE HILLS		**-**	**234,320**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
415 - CFD #15M SILVER RIDGE		-	
41537209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	26,700
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	50,500
	TO GENERAL FUND #101 - COST ALLOCATION	-	40,680
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	33,500
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	69,500
Total Organization - 41537209 - LANDSCAPE MAINTENANCE		**-**	**220,880**
TOTAL 415 - CFD #15M SILVER RIDGE		**-**	**220,880**
416 - CFD #16M VENTANA POINTE		**-**	
41637209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	7,700
	TO GENERAL FUND #101 - COST ALLOCATION	-	13,030
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	16,000
Total Organization - 41637209 - LANDSCAPE MAINTENANCE		**-**	**36,730**
TOTAL 416 - CFD #16M VENTANA POINTE		**-**	**36,730**
418 - CFD #18M BADIOLA HOMES		**-**	
41837209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	3,800
	TO GENERAL FUND #101 - COST ALLOCATION	-	3,280
Total Organization - 41837209 - LANDSCAPE MAINTENANCE		**-**	**7,080**
TOTAL 418 - CFD #18M BADIOLA HOMES		**-**	**7,080**
420 - CFD #20M		**-**	
42037209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	2,200
	TO GENERAL FUND #101 - COST ALLOCATION	-	8,200
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	13,000
Total Organization - 42037209 - LANDSCAPE MAINTENANCE		**-**	**23,400**
TOTAL 420 - CFD #20M		**-**	**23,400**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
421 - CFD #21M		**-**	
42137209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	900
	TO GENERAL FUND #101 - COST ALLOCATION	-	7,230
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	17,500
Total Organization - 42137209 - LANDSCAPE MAINTENANCE		**-**	**25,630**
TOTAL 421 - CFD #21M		**-**	**25,630**
423 - CFD #23M		**-**	
42337209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	900
	TO GENERAL FUND #101 - COST ALLOCATION	-	3,510
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
Total Organization - 42337209 - LANDSCAPE MAINTENANCE		**-**	**13,410**
TOTAL 423 - CFD #23M		**-**	**13,410**
424 - CFD #24M		**-**	
42437209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	300
	TO GENERAL FUND #101 - COST ALLOCATION	-	6,880
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	24,000
Total Organization - 42437209 - LANDSCAPE MAINTENANCE		**-**	**31,180**
TOTAL 424 - CFD #24M		**-**	**31,180**
425 - CFD #25M		**-**	
42537209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	1,800
	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	19,500
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	14,000
	TO GENERAL FUND #101 - COST ALLOCATION	-	13,780
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
Total Organization - 42537209 - LANDSCAPE MAINTENANCE		**-**	**58,080**
TOTAL 425 - CFD #25M		**-**	**58,080**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
427 - CFD #27M		**-**	
42737209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	6,450
	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	3,450
	TO GENERAL FUND #101 - COST ALLOCATION	-	8,790
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	12,000
Total Organization - 42737209 - LANDSCAPE MAINTENANCE		**-**	**30,690**
TOTAL 427 - CFD #27M		**-**	**30,690**
428 - CFD #28M		**-**	
42837209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	9,850
	TO GENERAL FUND #101 - COST ALLOCATION	-	18,990
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	83,250
Total Organization - 42837209 - LANDSCAPE MAINTENANCE		**-**	**112,090**
TOTAL 428 - CFD #28M		**-**	**112,090**
429 - CFD #29M		**-**	
42937209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	8,800
	TO GENERAL FUND #101 - COST ALLOCATION	-	7,600
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,000
Total Organization - 42937209 - LANDSCAPE MAINTENANCE		**-**	**23,400**
TOTAL 429 - CFD #29M		**-**	**23,400**
430 - CFD #30M		**-**	
43037209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	42,580
	TO GENERAL FUND #101 - COST ALLOCATION	-	24,260
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	26,960
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	62,560
Total Organization - 43037209 - LANDSCAPE MAINTENANCE		**-**	**156,360**
TOTAL 430 - CFD #30M		**-**	**156,360**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
431 - CFD #31 CITRUS HEIGHTS NO		**-**	
43137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	32,200
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	68,800
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	86,300
Total Organization - 43137209 - LANDSCAPE MAINTENANCE		**-**	**187,300**
TOTAL 431 - CFD #31 CITRUS HEIGHTS NO		**-**	**187,300**
432 - CFD #32M		**-**	
43237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,900
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	13,500
Total Organization - 43237209 - LANDSCAPE MAINTENANCE		**-**	**17,400**
TOTAL 432 - CFD #32M		**-**	**17,400**
433 - CFD #33M EMPIRE LIGHTING		**-**	
43337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,140
Total Organization - 43337209 - LANDSCAPE MAINTENANCE		**-**	**6,140**
TOTAL 433 - CFD #33M EMPIRE LIGHTING		**-**	**6,140**
434 - CFD #34 EMPIRE DET BASIN		**-**	
43437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,580
Total Organization - 43437209 - LANDSCAPE MAINTENANCE		**-**	**4,580**
TOTAL 434 - CFD #34 EMPIRE DET BASIN		**-**	**4,580**
435 - CFD #35M		**-**	
43537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	75,970
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	90,200
Total Organization - 43537209 - LANDSCAPE MAINTENANCE		**-**	**166,170**
TOTAL 435 - CFD #35M		**-**	**166,170**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
436 - CFD #36M		**-**	
43637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,490
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	8,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	8,700
Total Organization - 43637209 - LANDSCAPE MAINTENANCE		**-**	**18,190**
TOTAL 436 - CFD #36M		**-**	**18,190**
437 - CFD #37 MONTELAGO		**-**	
43737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,510
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	30,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	8,500
Total Organization - 43737209 - LANDSCAPE MAINTENANCE		**-**	**45,010**
TOTAL 437 - CFD #37 MONTELAGO		**-**	**45,010**
438 - CFD #38M		**-**	
43837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	14,980
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	92,020
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	7,980
Total Organization - 43837209 - LANDSCAPE MAINTENANCE		**-**	**114,980**
TOTAL 438 - CFD #38M		**-**	**114,980**
439 - CFD #39M		**-**	
43937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,810
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	11,700
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	1,800
Total Organization - 43937209 - LANDSCAPE MAINTENANCE		**-**	**15,310**
TOTAL 439 - CFD #39M		**-**	**15,310**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
440 - CFD #40M		**-**	
44037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	230
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	5,300
Total Organization - 44037209 - LANDSCAPE MAINTENANCE		**-**	**7,530**
TOTAL 440 - CFD #40M		**-**	**7,530**
441 - CFD #41M		**-**	
44137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,080
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	6,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	400
Total Organization - 44137209 - LANDSCAPE MAINTENANCE		**-**	**7,480**
TOTAL 441 - CFD #41M		**-**	**7,480**
442 - CFD #42M		**-**	
44237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,350
Total Organization - 44237209 - LANDSCAPE MAINTENANCE		**-**	**4,350**
TOTAL 442 - CFD #42M		**-**	**4,350**
444 - CFD #44M		**-**	
44437209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	400
	TO GENERAL FUND #101 - COST ALLOCATION	-	770
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	2,400
Total Organization - 44437209 - LANDSCAPE MAINTENANCE		**-**	**5,570**
TOTAL 444 - CFD #44M		**-**	**5,570**
445 - CFD #45M		**-**	
44537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,740
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	30,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	14,000
Total Organization - 44537209 - LANDSCAPE MAINTENANCE		**-**	**52,740**
TOTAL 445 - CFD #45M		**-**	**52,740**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
446 - CFD #46M		**-**	
44637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,000
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	18,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	900
Total Organization - 44637209 - LANDSCAPE MAINTENANCE		**-**	**21,900**
TOTAL 446 - CFD #46M		**-**	**21,900**
447 - CFD #47M		**-**	
44737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	990
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,500
Total Organization - 44737209 - LANDSCAPE MAINTENANCE		**-**	**5,490**
TOTAL 447 - CFD #47M		**-**	**5,490**
448 - CFD #48M		**-**	
44837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,050
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	14,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	10,000
Total Organization - 44837209 - LANDSCAPE MAINTENANCE		**-**	**29,050**
TOTAL 448 - CFD #48M		**-**	**29,050**
449 - CFD #49M		**-**	
44937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,150
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,500
Total Organization - 44937209 - LANDSCAPE MAINTENANCE		**-**	**5,650**
TOTAL 449 - CFD #49M		**-**	**5,650**
450 - CFD #50M		**-**	
45037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,950
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,500
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	23,400
Total Organization - 45037209 - LANDSCAPE MAINTENANCE		**-**	**27,850**
TOTAL 450 - CFD #50M		**-**	**27,850**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
451 - CFD #51M		**-**	
45137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,430
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	29,200
Total Organization - 45137209 - LANDSCAPE MAINTENANCE		**-**	**35,630**
TOTAL 451 - CFD #51M		**-**	**35,630**
453 - CFD #53M		**-**	
45337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	550
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,300
Total Organization - 45337209 - LANDSCAPE MAINTENANCE		**-**	**4,850**
TOTAL 453 - CFD #53M		**-**	**4,850**
454 - CFD #54M		**-**	
45437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,560
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	10,500
Total Organization - 45437209 - LANDSCAPE MAINTENANCE		**-**	**13,060**
TOTAL 454 - CFD #54M		**-**	**13,060**
455 - CFD #55M		**-**	
45537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	530
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,400
Total Organization - 45537209 - LANDSCAPE MAINTENANCE		**-**	**2,930**
TOTAL 455 - CFD #55M		**-**	**2,930**
456 - CFD #56M		**-**	
45637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,770
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	23,500
Total Organization - 45637209 - LANDSCAPE MAINTENANCE		**-**	**25,270**
TOTAL 456 - CFD #56M		**-**	**25,270**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
457 - CFD #57M		**-**	
45737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,250
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,500
Total Organization - 45737209 - LANDSCAPE MAINTENANCE		**-**	**5,750**
TOTAL 457 - CFD #57M		**-**	**5,750**
458 - CFD #58M		**-**	
45837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	120
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	3,700
Total Organization - 45837209 - LANDSCAPE MAINTENANCE		**-**	**3,820**
TOTAL 458 - CFD #58M		**-**	**3,820**
459 - CFD #59M		**-**	
45937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	40
Total Organization - 45937209 - LANDSCAPE MAINTENANCE		**-**	**40**
TOTAL 459 - CFD #59M		**-**	**40**
460 - CFD #60M		**-**	
46037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	990
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,300
Total Organization - 46037209 - LANDSCAPE MAINTENANCE		**-**	**5,290**
TOTAL 460 - CFD #60M		**-**	**5,290**
461 - CFD #61M		**-**	
46137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,800
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	24,300
Total Organization - 46137209 - LANDSCAPE MAINTENANCE		**-**	**28,100**
TOTAL 461 - CFD #61M		**-**	**28,100**
462 - CFD #62M		**-**	
46237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	160
Total Organization - 46237209 - LANDSCAPE MAINTENANCE		**-**	**160**
TOTAL 462 - CFD #62M		**-**	**160**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
463 - CFD #63M		**-**	
46337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,590
Total Organization - 46337209 - LANDSCAPE MAINTENANCE		**-**	**1,590**
TOTAL 463 - CFD #63M		**-**	**1,590**
465 - CFD #65M		**-**	
46537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,270
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
Total Organization - 46537209 - LANDSCAPE MAINTENANCE		**-**	**10,270**
TOTAL 465 - CFD #65M		**-**	**10,270**
467 - CFD #67M		**-**	
46737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,820
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	20,000
Total Organization - 46737209 - LANDSCAPE MAINTENANCE		**-**	**23,820**
TOTAL 467 - CFD #67M		**-**	**23,820**
468 - CFD #68M		**-**	
46837209 - LANDSCAPE MAINTENANCE	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	4,700
	TO GENERAL FUND #101 - COST ALLOCATION	-	1,690
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,700
Total Organization - 46837209 - LANDSCAPE MAINTENANCE		**-**	**12,090**
TOTAL 468 - CFD #68M		**-**	**12,090**
469 - CFD #69M		**-**	
46937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	11,670
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,760
	TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	84,240
Total Organization - 46937209 - LANDSCAPE MAINTENANCE		**-**	**98,670**
TOTAL 469 - CFD #69M		**-**	**98,670**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
470 - CFD #70 AVELLINO		-	
47037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,870
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	31,860
Total Organization - 47037209 - LANDSCAPE MAINTENANCE		**-**	**37,730**
TOTAL 470 - CFD #70 AVELLINO		**-**	**37,730**
471 - CFD #71 SIERRA CREST		**-**	
47137209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	25,000
	TO GENERAL FUND #101 - COST ALLOCATION	-	12,070
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,300
Total Organization - 47137209 - LANDSCAPE MAINTENANCE		**-**	**44,370**
TOTAL 471 - CFD #71 SIERRA CREST		**-**	**44,370**
472 - CFD #72M		**-**	
47237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	810
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,100
Total Organization - 47237209 - LANDSCAPE MAINTENANCE		**-**	**5,910**
TOTAL 472 - CFD #72M		**-**	**5,910**
473 - CFD #73M		**-**	
47337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,550
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	31,590
Total Organization - 47337209 - LANDSCAPE MAINTENANCE		**-**	**36,140**
TOTAL 473 - CFD #73M		**-**	**36,140**
474 - CFD #74M		**-**	
47437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	900
Total Organization - 47437209 - LANDSCAPE MAINTENANCE		**-**	**900**
TOTAL 474 - CFD #74M		**-**	**900**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
475 - CFD #75M		**-**	
47537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	970
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,290
Total Organization - 47537209 - LANDSCAPE MAINTENANCE		**-**	**8,260**
TOTAL 475 - CFD #75M		**-**	**8,260**
476 - CFD #76M		**-**	
47637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,730
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	11,000
Total Organization - 47637209 - LANDSCAPE MAINTENANCE		**-**	**14,730**
TOTAL 476 - CFD #76M		**-**	**14,730**
477 - CFD #77M		**-**	
47737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	870
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,400
Total Organization - 47737209 - LANDSCAPE MAINTENANCE		**-**	**6,270**
TOTAL 477 - CFD #77M		**-**	**6,270**
478 - CFD #78M		**-**	
47837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	970
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	52,200
Total Organization - 47837209 - LANDSCAPE MAINTENANCE		**-**	**53,170**
TOTAL 478 - CFD #78M		**-**	**53,170**
479 - CFD #79M		**-**	
47937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	20
Total Organization - 47937209 - LANDSCAPE MAINTENANCE		**-**	**20**
TOTAL 479 - CFD #79M		**-**	**20**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
480 - CFD #80 BELLA STRADA		**-**	
48037209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	21,700
	TO GENERAL FUND #101 - COST ALLOCATION	-	18,490
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	79,900
Total Organization - 48037209 - LANDSCAPE MAINTENANCE		**-**	**120,090**
TOTAL 480 - CFD #80 BELLA STRADA		**-**	**120,090**
481 - CFD #81M		**-**	
48137209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	23,500
	TO GENERAL FUND #101 - COST ALLOCATION	-	9,210
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	21,210
Total Organization - 48137209 - LANDSCAPE MAINTENANCE		**-**	**53,920**
TOTAL 481 - CFD #81M		**-**	**53,920**
483 - CFD #83M		**-**	
48337209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	25,900
	TO GENERAL FUND #101 - COST ALLOCATION	-	3,750
Total Organization - 48337209 - LANDSCAPE MAINTENANCE		**-**	**29,650**
TOTAL 483 - CFD #83M		**-**	**29,650**
484 - CFD #84M		**-**	
48437209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	8,100
	TO GENERAL FUND #101 - COST ALLOCATION	-	1,390
Total Organization - 48437209 - LANDSCAPE MAINTENANCE		**-**	**9,490**
TOTAL 484 - CFD #84M		**-**	**9,490**
485 - CFD #85 THE MEADOWS		**-**	
48537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	28,360
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	96,020
Total Organization - 48537209 - LANDSCAPE MAINTENANCE		**-**	**124,380**
TOTAL 485 - CFD #85 THE MEADOWS		**-**	**124,380**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
486 - CFD #86 ETIWANDA RIDGE		-	
48637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,090
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	27,560
Total Organization - 48637209 - LANDSCAPE MAINTENANCE		**-**	**31,650**
TOTAL 486 - CFD #86 ETIWANDA RIDGE		**-**	**31,650**
487 - CFD #87 EL PASEO		-	
48737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	270
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	58,820
Total Organization - 48737209 - LANDSCAPE MAINTENANCE		**-**	**59,090**
TOTAL 487 - CFD #87 EL PASEO		**-**	**59,090**
488 - CFD #88 SIERRA CREST II		-	
48837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,260
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	33,000
Total Organization - 48837209 - LANDSCAPE MAINTENANCE		**-**	**39,260**
TOTAL 488 - CFD #88 SIERRA CREST II		**-**	**39,260**
489 - CFD #89 BELROSE		-	
48937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	620
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	28,370
Total Organization - 48937209 - LANDSCAPE MAINTENANCE		**-**	**28,990**
TOTAL 489 - CFD #89 BELROSE		**-**	**28,990**
490 - CFD #90 SUMMIT AT ROSENA		-	
49037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,890
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	108,300
Total Organization - 49037209 - LANDSCAPE MAINTENANCE		**-**	**114,190**
TOTAL 490 - CFD #90 SUMMIT AT ROSENA		**-**	**114,190**
491 - CFD #91M		-	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
49137209 - LANDSCAPE MAINTENANCE	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	2,160
Total Organization - 49137209 - LANDSCAPE MAINTENANCE		**-**	**2,160**
TOTAL 491 - CFD #91M		**-**	**2,160**
492 - CFD #92M		**-**	
49237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,140
Total Organization - 49237209 - LANDSCAPE MAINTENANCE		**-**	**5,140**
TOTAL 492 - CFD #92M		**-**	**5,140**
493 - CFD #93M		**-**	
49337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	40
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,060
Total Organization - 49337209 - LANDSCAPE MAINTENANCE		**-**	**4,100**
TOTAL 493 - CFD #93M		**-**	**4,100**
494 - CFD #94M		**-**	
49437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	1,620
Total Organization - 49437209 - LANDSCAPE MAINTENANCE		**-**	**1,620**
TOTAL 494 - CFD #94M		**-**	**1,620**
495 - CFD #95 SUMMIT AT ROSENA II		**-**	
49537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,040
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	22,720
Total Organization - 49537209 - LANDSCAPE MAINTENANCE		**-**	**27,760**
TOTAL 495 - CFD #95 SUMMIT AT ROSENA II		**-**	**27,760**
496 - CFD #96M TR. 19957		**-**	
49637209 - LANDSCAPE MAINTENANCE	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	2,970
Total Organization - 49637209 - LANDSCAPE MAINTENANCE		**-**	**2,970**
TOTAL 496 - CFD #96M TR. 19957		**-**	**2,970**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
497 - CFD #97M		**-**	
49737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	3,520
Total Organization - 49737209 - LANDSCAPE MAINTENANCE		**-**	**3,520**
TOTAL 497 - CFD #97M		**-**	**3,520**
498 - CFD #98M		**-**	
49837209 - LANDSCAPE MAINTENANCE	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	2,430
Total Organization - 49837209 - LANDSCAPE MAINTENANCE		**-**	**2,430**
TOTAL 498 - CFD #98M		**-**	**2,430**
500 - CFD #100M TR 2023		**-**	
50037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	160
Total Organization - 50037209 - LANDSCAPE MAINTENANCE		**-**	**160**
TOTAL 500 - CFD #100M TR 2023		**-**	**160**
501 - CFD #101M		**-**	
50137209 - LANDSCAPE MAINTENANCE	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	3,250
Total Organization - 50137209 - LANDSCAPE MAINTENANCE		**-**	**3,250**
TOTAL 501 - CFD #101M		**-**	**3,250**
502 - CFD #102M		**-**	
50237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	1,620
Total Organization - 50237209 - LANDSCAPE MAINTENANCE		**-**	**1,620**
TOTAL 502 - CFD #102M		**-**	**1,620**
503 - CFD #103M ESTRADA		**-**	
50337209 - LANDSCAPE MAINTENANCE	TO CFD #7 COUNTRY CLUB ESTATE FUND #407 - PARK MAINTENANCE	-	1,350
Total Organization - 50337209 - LANDSCAPE MAINTENANCE		**-**	**1,350**
TOTAL 503 - CFD #103M ESTRADA		**-**	**1,350**
504 - CFD #104M		**-**	
50437209 - LANDSCAPE MAINTENANCE	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	3,520
Total Organization - 50437209 - LANDSCAPE MAINTENANCE		**-**	**3,520**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 504 - CFD #104M		**-**	**3,520**
505 - CFD #105M TR 20346		**-**	
50537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	320
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	25,940
Total Organization - 50537209 - LANDSCAPE MAINTENANCE		**-**	**26,260**
TOTAL 505 - CFD #105M TR 20346		**-**	**26,260**
506 - CFD #106 MOUNTAINVIEW		**-**	
50637209 - LANDSCAPE MAINTENANCE	TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	34,350
	TO GENERAL FUND #101 - COST ALLOCATION	-	390
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	200
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	7,600
Total Organization - 50637209 - LANDSCAPE MAINTENANCE		**-**	**42,540**
TOTAL 506 - CFD #106 MOUNTAINVIEW		**-**	**42,540**
507 - CFD #107 HIGHLAND		**-**	
50737209 - LANDSCAPE MAINTENANCE	TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	28,910
Total Organization - 50737209 - LANDSCAPE MAINTENANCE		**-**	**28,910**
TOTAL 507 - CFD #107 HIGHLAND		**-**	**28,910**
509 - CFD#109 NARRA HILLS		**-**	
50937209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	43,760
	TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	13,300
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	71,700
Total Organization - 50937209 - LANDSCAPE MAINTENANCE		**-**	**128,760**
TOTAL 509 - CFD#109 NARRA HILLS		**-**	**128,760**
510 - CFD #510M		**-**	
51037209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	1,170

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	3,700
Total Organization - 51037209 - LANDSCAPE MAINTENANCE		**-**	**4,870**
TOTAL 510 - CFD #510M		**-**	**4,870**
511 - CFD #511 MONTERADO		**-**	
51137209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	22,400
	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	9,600
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	21,500
Total Organization - 51137209 - LANDSCAPE MAINTENANCE		**-**	**53,500**
TOTAL 511 - CFD #511 MONTERADO		**-**	**53,500**
512 - CFD #512 THE GARDENS		**-**	
51237209 - CFD #512 THE GARDENS	TO GENERAL FUND #101 - PARK MAINTENANCE	-	137,730
Total Organization - 51237209 - CFD #512 THE GARDENS		**-**	**137,730**
TOTAL 512 - CFD #512 THE GARDENS		**-**	**137,730**
580 - GENERAL DEBT SERVICE		**-**	
58028200 - GENERAL DEBT SERVICE	FROM FIRE ASSESSMENT FUND #631 - 2021 LRBS	322,890	
	FROM GENERAL FUND #101 - 2021 LRBS	2,623,550	
Total Organization - 58028200 - GENERAL DEBT SERVICE		**2,946,440**	
TOTAL 580 - GENERAL DEBT SERVICE		**2,946,440**	
601 - CAPITAL REINVESTMENT		**-**	
60137104 - STREET MAINTENANCE	FROM GENERAL FUND #101 - CITY HALL RENOVATION PHASE 2	700,000	
	FROM GENERAL FUND #101 - CITY SLURRY SEAL	1,500,000	
	FROM GENERAL FUND #101 - CITYWIDE SIDEWALK RECONSTRUCTION	1,400,000	
	FROM GENERAL FUND #101 - PAVEMENT REHAB (ROSE AVE)	300,000	
	FROM GENERAL FUND #101 - SIDEWALK REHABILITATION PROJECT	300,000	
	FROM GENERAL FUND #101 - VILLAGE OF HERITAGE PAVE REHAB	200,000	
Total Organization - 60137104 - STREET MAINTENANCE		**4,400,000**	
TOTAL 601 - CAPITAL REINVESTMENT		**4,400,000**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
603 - FUTURE CAPITAL PROJECTS		**-**	
60328100 - PROJECT ADVANCES ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	151,420
Total Organization - 60328100 - PROJECT ADVANCES ADMIN		**-**	**151,420**
TOTAL 603 - FUTURE CAPITAL PROJECTS		**-**	**151,420**
620 - SAN SEVAINE FLOOD CONTROL		**-**	
62037000 - SAN SEVAINE ENG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	8,320
Total Organization - 62037000 - SAN SEVAINE ENG ADMIN		**-**	**8,320**
TOTAL 620 - SAN SEVAINE FLOOD CONTROL		**-**	**8,320**
622 - STORM DRAIN		**-**	
62237000 - STORM DRAIN ADMIN-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	98,460
Total Organization - 62237000 - STORM DRAIN ADMIN-ENG		**-**	**98,460**
TOTAL 622 - STORM DRAIN		**-**	**98,460**
623 - SEWER EXPANSION		**-**	
62330140 - IEUA CONNECTION-PASS THRU	TO GENERAL FUND #101 - COST ALLOCATION	-	19,280
Total Organization - 62330140 - IEUA CONNECTION-PASS THRU		**-**	**19,280**
TOTAL 623 - SEWER EXPANSION		**-**	**19,280**
630 - CIRCULATION MITIGATION		**-**	
63034105 - PLANNING CIRCULATION IMPROVEME	TO GENERAL FUND #101 - COST ALLOCATION	-	73,880
Total Organization - 63034105 - PLANNING CIRCULATION IMPROVEME		**-**	**73,880**
TOTAL 630 - CIRCULATION MITIGATION		**-**	**73,880**
631 - FIRE ASSESSMENT		**-**	
63134105 - FIRE ASSESSMENT PROJECTS	TO GENERAL DEBT SVC FUND #580 - 2021 LRBS	-	322,890
	TO GENERAL FUND #101 - COST ALLOCATION	-	21,570
Total Organization - 63134105 - FIRE ASSESSMENT PROJECTS		**-**	**344,460**
TOTAL 631 - FIRE ASSESSMENT		**-**	**344,460**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
633 - LANDSCAPE MEDIANS		**-**	
63334105 - LANDSCAPE DIF-CDA/PLN	TO GENERAL FUND #101 - COST ALLOCATION	-	11,720
Total Organization - 63334105 - LANDSCAPE DIF-CDA/PLN		**-**	**11,720**
TOTAL 633 - LANDSCAPE MEDIANS		**-**	**11,720**
634 - LIBRARY CAP IMPROVEMENT		**-**	
63434105 - LIBRARY DIF-CDS/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	6,440
Total Organization - 63434105 - LIBRARY DIF-CDS/SP		**-**	**6,440**
TOTAL 634 - LIBRARY CAP IMPROVEMENT		**-**	**6,440**
635 - PARKS DEVELOPMENT		**-**	
63537000 - PARKS DEV CAP FD-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	123,970
Total Organization - 63537000 - PARKS DEV CAP FD-ENG		**-**	**123,970**
TOTAL 635 - PARKS DEVELOPMENT		**-**	**123,970**
636 - POLICE CAPITAL FACILITIES		**-**	
63634105 - POLICE FAC DIF-CDA/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	38,880
Total Organization - 63634105 - POLICE FAC DIF-CDA/SP		**-**	**38,880**
TOTAL 636 - POLICE CAPITAL FACILITIES		**-**	**38,880**
701 - SEWER MAINT & OPERATIONS		**-**	
70128500 - SEWER BILLING	TO GENERAL FUND #101 - COST ALLOCATION	-	2,266,640
Total Organization - 70128500 - SEWER BILLING		**-**	**2,266,640**
TOTAL 701 - SEWER MAINT & OPERATIONS		**-**	**2,266,640**
702 - SEWER CAPITAL PROJECTS		**-**	
70237000 - ENG SEWER IMPROVEMENT AD	TO GENERAL FUND #101 - COST ALLOCATION	-	9,140
Total Organization - 70237000 - ENG SEWER IMPROVEMENT AD		**-**	**9,140**
TOTAL 702 - SEWER CAPITAL PROJECTS		**-**	**9,140**
703 - SEWER REPLACEMENT		**-**	
70337117 - SEWER LINE REPLACEMENT	TO GENERAL FUND #101 - COST ALLOCATION	-	107,170
Total Organization - 70337117 - SEWER LINE REPLACEMENT		**-**	**107,170**
TOTAL 703 - SEWER REPLACEMENT		**-**	**107,170**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
751 - FLEET OPERATIONS		-	
75137305 - FLEET MAINTENANCE	FROM GENERAL FUND #101 - 2024 FORD RANGER FOR PW INSPECTION	62,170	
	FROM GENERAL FUND #101 - FLEET MAINTENANCE	2,500,000	
Total Organization - 75137305 - FLEET MAINTENANCE		**2,562,170**	
TOTAL 751 - FLEET OPERATIONS		**2,562,170**	
Total City of Fontana		**42,714,840**	**42,714,840**

Fontana Fire District
Schedule of Interfund Transfers
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT		**-**	
21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - FIRE ANNEX	-	7,224,150
Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		**-**	**7,224,150**
TOTAL 210 - FONTANA FIRE DISTRICT		**-**	**7,224,150**
610 - FIRE CAPITAL PROJECTS		**-**	
61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - FIRE ANNEX	7,224,150	
Total Organization - 61050000 - FIRE CAPITAL PROJ		**7,224,150**	
TOTAL 610 - FIRE CAPITAL PROJECTS		**7,224,150**	
Total Fontana Fire District		**7,224,150**	**7,224,150**
Total Interfund Transfers		**49,938,990**	**49,938,990**

City of Fontana
Schedule of Interfund Transfers
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
101 - GENERAL FUND		**-**	
10115000 - HR ADMINISTRATION	TO SUPPLEMENTAL RETIREMENT FUND #108 - ANNUAL FUNDING	-	35,000
Total Organization - 10115000 - HR ADMINISTRATION		**-**	**35,000**
10115100 - BENEFITS	TO RETIREE MEDICAL BENEFITS FUND #107 - ANNUAL FUNDING	-	2,600,000
Total Organization - 10115100 - BENEFITS		**-**	**2,600,000**
10126000 - IT ADMINISTRATION	TO CITY TECHNOLOGY FUND #102 - HARDWARE/SOFTWARE	-	4,250,770
	TO CITY TECHNOLOGY FUND #102 - HARDWARE/SOFTWARE CPI INCREASES	-	1,324,170
	TO FACILITY MAINT FUND #103 - COMMUNICATIONS	-	824,350
Total Organization - 10126000 - IT ADMINISTRATION		**-**	**6,399,290**
10128000 - MANAGEMENT SERVICES	FROM MUNI SVCS FISCAL IMPACT FUND #201 - ANNUAL ALLOCATION	840,400	
	FROM VARIOUS FUNDS - COST ALLOCATION	7,967,970	
Total Organization - 10128000 - MANAGEMENT SERVICES		**8,808,370**	
10128200 - ACCOUNTING	TO GENERAL DEBT SERVICE FUND #580 - 2014REF LRBS	-	2,623,550
Total Organization - 10128200 - ACCOUNTING		**-**	**2,623,550**
10128300 - PURCHASING	TO FACILITY MAINTENANCE FUND #103 - GENERAL OFFICE SVCS	-	140,500
Total Organization - 10128300 - PURCHASING		**-**	**140,500**
10130102 - DSO OPERATING TRANSFERS	FROM CFD #1 FUND #401 - WEEKEND PARK COVERAGE	40,000	
	TO CAPITAL REINVESTMENT FUND #601 - CITY SLURRY SEAL	-	1,500,000
	TO CAPITAL REINVESTMENT FUND #601 - CITYWIDE SIDEWALK RECONSTRUCTION	-	700,000
	TO CAPITAL REINVESTMENT FUND #601 - PAVE REHAB (SIERRA B/W S. LAKES & SUMMIT) 0028	-	1,300,000
	TO CAPITAL REINVESTMENT FUND #601 - PAVE REHAB (SOUTHRIDGE GRID 52 SLURRY)	-	500,000
	TO CAPITAL REINVESTMENT FUND #601 - SIDEWALK REHABILITATION PROJECT	-	300,000
	TO FACILITY MAINTENANCE FUND #103 - CPI INCREASES	-	1,172,930
	TO FACILITY MAINTENANCE FUND #103 - FACILITIES NON CIP	-	20,890
	TO FACILITY MAINTENANCE FUND #103 - FACILITY MAINTENANCE	-	5,524,590
	TO FACILITY MAINTENANCE FUND #103 - PARK UTILITIES	-	524,540
	TO LMD #2 VILLAGE OF HERITAGE - TO COVER OPERATING EXPENDITURES	-	567,230
	TO TECHNOLOGY FUND #102 - GRAFFITI TRACKER MAINTENANCE	-	40,000

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 10130102 - DSO OPERATING TRANSFERS		**40,000**	**12,150,180**
10137202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	1,932,550	
Total Organization - 10137202 - PARKS		**1,932,550**	
10140100 - ADMINISTRATIVE SERVICES	TO FLEET FUND #751 - FLEET MAINTENANCE	-	2,500,000
Total Organization - 10140100 - ADMINISTRATIVE SERVICES		**-**	**2,500,000**
10140200 - FIELD SERVICES-ADMIN	OPERATING TRANSFERS IN	1,641,600	
Total Organization - 10140200 - FIELD SERVICES-ADMIN		**1,641,600**	
10140231 - PATROL UNITS	TO GF OPERATING PROJECTS #110 - BIKE PATROL/CDBG	-	912,970
	TO GF OPERATING PROJECTS #110 - COPS 2020 GRANT	-	971,710
Total Organization - 10140231 - PATROL UNITS		**-**	**1,884,680**
TOTAL 101 - GENERAL FUND		**12,422,520**	**28,333,200**
102 - CITY TECHNOLOGY		**-**	
10226101 - INFORMATION SYSTEMS	FROM GENERAL FUND #101 - HARDWARE/SOFTWARE	4,250,770	
	FROM GENERAL FUND #101 - HARDWARE/SOFTWARE - CPI INCREASES	1,324,170	
Total Organization - 10226101 - INFORMATION SYSTEMS		**5,574,940**	
10237100 - PUBLIC WORKS OPERATIONS	FROM CFD #1 FUND #401 - GRAFFITI TRACKER MAINTENANCE	20,000	
	FROM GENERAL FUND #101 - GRAFFITI TRACKER MAINTENANCE	40,000	
Total Organization - 10237100 - PUBLIC WORKS OPERATIONS		**60,000**	
TOTAL 102 - CITY TECHNOLOGY		**5,634,940**	
103 - FACILITY MAINTENANCE		**-**	
10326202 - COMMUNICATIONS	FROM GENERAL FUND #101 - COMMUNICATIONS	824,350	
Total Organization - 10326202 - COMMUNICATIONS		**824,350**	
10328300 - GENERAL OFFICE SERVICES	FROM GENERAL FUND #101 - GENERAL OFFICE SERVICES	140,500	
Total Organization - 10328300 - GENERAL OFFICE SERVICES		**140,500**	
10337303 - CITY PARKS UTILITIES GF	FROM GENERAL FUND #101 - PARK UTILITIES	524,540	
Total Organization - 10337303 - CITY PARKS UTILITIES GF		**524,540**	
10337317 - FACILITIES MAINTENANCE	FROM GENERAL FUND #101 - FACILITIES MAINTENANCE	5,524,590	
	FROM GENERAL FUND #101 - FACILITIES MAINTENANCE - CPI INCREASES	1,172,930	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 10337317 - FACILITIES MAINTENANCE		**6,697,520**	
10337350 - FACILITIES PROJECT - NON-CIP	FROM GENERAL FUND #101 - FACILITIES PROJECT NON CIP	20,890	
Total Organization - 10337350 - FACILITIES PROJECT - NON-CIP		**20,890**	
TOTAL 103 - FACILITY MAINTENANCE		**8,207,800**	
107 - RETIREE MEDICAL BENEFITS		**-**	
10715002 - RETIREE MEDICAL BENEFITS	FROM GENERAL FUND #101 - ANNUAL CONTRIBUTION	2,600,000	
Total Organization - 10715002 - RETIREE MEDICAL BENEFITS		**2,600,000**	
TOTAL 107 - RETIREE MEDICAL BENEFITS		**2,600,000**	
108 - SUPPLEMENTAL RETIREMENT		**-**	
10815103 - SUPPLEMENTAL RETIREMENT	FROM GENERAL FUND #101 - ANNUAL FUNDING	35,000	
Total Organization - 10815103 - SUPPLEMENTAL RETIREMENT		**35,000**	
TOTAL 108 - SUPPLEMENTAL RETIREMENT		**35,000**	
110 - GF OPERATING PROJECTS		**-**	
11040299 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - PATROL BUDGET UNIT 10140231	971,710	
Total Organization - 11040299 - SPECIAL OPERATIONS PROJECT		**971,710**	
11040399 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - PATROL BUDGET UNIT 10140231	912,970	
Total Organization - 11040399 - SPECIAL OPERATIONS PROJECT		**912,970**	
TOTAL 110 - GF OPERATING PROJECTS		**1,884,680**	
201 - MUNI SVCS FISCAL IMPACT		**-**	
20128100 - MSFIF ADMINISTRATION	TO GENERAL FUND #101 - COST ALLOCATION	-	108,150
	TO GENERAL FUND #101 - IMPACT TO MUNI SVCS	-	840,400
Total Organization - 20128100 - MSFIF ADMINISTRATION		**-**	**948,550**
TOTAL 201 - MUNI SVCS FISCAL IMPACT		**-**	**948,550**
241 - AIR QUALITY MGMT DIST		**-**	
24137000 - AQMD-ENGINEERING	TO GENERAL FUND #101 - COST ALLOCATION	-	12,090
Total Organization - 24137000 - AQMD-ENGINEERING		**-**	**12,090**
TOTAL 241 - AIR QUALITY MGMT DIST		**-**	**12,090**
246 - MEASURE I 2010-2040 LOCAL		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
24637014 - MI LOCAL COST ALLOCATION	TO GENERAL FUND #101 - COST ALLOCATION	-	450,220
Total Organization - 24637014 - MI LOCAL COST ALLOCATION		**-**	**450,220**
TOTAL 246 - MEASURE I 2010-2040 LOCAL		**-**	**450,220**
281 - GAS TAX (STATE)		**-**	
28137104 - STREET MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	385,440
Total Organization - 28137104 - STREET MAINTENANCE		**-**	**385,440**
TOTAL 281 - GAS TAX (STATE)		**-**	**385,440**
282 - SOLID WASTE MITIGATION		**-**	
28230113 - DS ADM-SOLID WASTE PROGRAM	TO GENERAL FUND #101 - COST ALLOCATION	-	320,230
Total Organization - 28230113 - DS ADM-SOLID WASTE PROGRAM		**-**	**320,230**
TOTAL 282 - SOLID WASTE MITIGATION		**-**	**320,230**
362 - CDBG		**-**	
36230200 - CDBG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	91,800
Total Organization - 36230200 - CDBG ADMIN		**-**	**91,800**
TOTAL 362 - CDBG		**-**	**91,800**
385 - AFTER SCHOOL PROGRAM		**-**	
38524101 - FELP-AFTER SCHOOL ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	372,300
Total Organization - 38524101 - FELP-AFTER SCHOOL ADMIN		**-**	**372,300**
TOTAL 385 - AFTER SCHOOL PROGRAM		**-**	**372,300**
386 - ASES ELO-P GRANT		**-**	
38624101 - ASES ELO-P ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	372,300
Total Organization - 38624101 - ASES ELO-P ADMIN		**-**	**372,300**
TOTAL 386 - ASES ELO-P GRANT		**-**	**372,300**
395 - LMD #1 CITY WIDE		**-**	
39537250 - LMD #1	TO GENERAL FUND #101 - COST ALLOCATION	-	244,440
Total Organization - 39537250 - LMD #1		**-**	**244,440**
TOTAL 395 - LMD #1 CITY WIDE		**-**	**244,440**
396 - LMD #2 VLG OF HERITAGE		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
39637202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	298,360	
Total Organization - 39637202 - PARKS		**298,360**	
39637209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	567,230	
	TO GENERAL FUND #101 - COST ALLOCATION	-	499,720
Total Organization - 39637209 - LANDSCAPE MAINTENANCE		**567,230**	**499,720**
TOTAL 396 - LMD #2 VLG OF HERITAGE		**865,590**	**499,720**
397 - LMD #3-1 EMPIRE CENTER		**-**	
39737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	12,830
Total Organization - 39737209 - LANDSCAPE MAINTENANCE		**-**	**12,830**
TOTAL 397 - LMD #3-1 EMPIRE CENTER		**-**	**12,830**
398 - LMD #3 HUNTER'S RIDGE		**-**	
39837202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	107,140	
Total Organization - 39837202 - PARKS		**107,140**	
39837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	161,950
Total Organization - 39837209 - LANDSCAPE MAINTENANCE		**-**	**161,950**
TOTAL 398 - LMD #3 HUNTER'S RIDGE		**107,140**	**161,950**
399 - LLMD #3 HUNTER'S RIDGE		**-**	
39937208 - STREET LIGHTS	TO GENERAL FUND #101 - COST ALLOCATION	-	7,000
Total Organization - 39937208 - STREET LIGHTS		**-**	**7,000**
TOTAL 399 - LLMD #3 HUNTER'S RIDGE		**-**	**7,000**
401 - CFD #1 SOUTHRIDGE VILLAGE		**-**	
40137201 - GRAFFITI	TO TECHNOLOGY FUND #102 - GRAFFITY TRACKER MAINTENANCE	-	20,000
Total Organization - 40137201 - GRAFFITI		**-**	**20,000**
40137202 - PARKS	TO GENERAL FUND #101 - COST ALLOCATION	-	804,700
	TO GENERAL FUND #101 - WEEKEND PARK COVERAGE	-	40,000
Total Organization - 40137202 - PARKS		**-**	**844,700**
40140112 - POLICE SERVICES	TO GENERAL FUND #101 - CFD #1 POLICE SERVICES	-	1,641,600
Total Organization - 40140112 - POLICE SERVICES		**-**	**1,641,600**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 401 - CFD #1 SOUTHRIDGE VILLAGE		**-**	**2,506,300**
403 - CFD #6-3A BELLGROVE II		**-**	
40337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	32,850
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	22,800
Total Organization - 40337209 - LANDSCAPE MAINTENANCE		**-**	**55,650**
TOTAL 403 - CFD #6-3A BELLGROVE II		**-**	**55,650**
404 - CFD #6-2 N MORNINGSIDE		**-**	
40437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	15,280
Total Organization - 40437209 - LANDSCAPE MAINTENANCE		**-**	**15,280**
TOTAL 404 - CFD #6-2 N MORNINGSIDE		**-**	**15,280**
405 - CFD #6-1 STRATHAM		**-**	
40537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	33,870
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	52,700
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	37,700
Total Organization - 40537209 - LANDSCAPE MAINTENANCE		**-**	**124,270**
TOTAL 405 - CFD #6-1 STRATHAM		**-**	**124,270**
406 - CFD #6 THE LANDINGS		**-**	
40637202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	105,430	
Total Organization - 40637202 - PARKS		**105,430**	
40637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	88,650
Total Organization - 40637209 - LANDSCAPE MAINTENANCE		**-**	**88,650**
TOTAL 406 - CFD #6 THE LANDINGS		**105,430**	**88,650**
407 - CFD #7 COUNTRY CLUB EST		**-**	
40737202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	13,100	
Total Organization - 40737202 - PARKS		**13,100**	
40737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	33,310
Total Organization - 40737209 - LANDSCAPE MAINTENANCE		**-**	**33,310**
TOTAL 407 - CFD #7 COUNTRY CLUB EST		**13,100**	**33,310**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
408 - CFD #8 PRESLEY		**-**	
40837202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	106,600	
Total Organization - 40837202 - PARKS		**106,600**	
40837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	57,150
Total Organization - 40837209 - LANDSCAPE MAINTENANCE		**-**	**57,150**
TOTAL 408 - CFD #8 PRESLEY		**106,600**	**57,150**
409 - CFD #9M MORNINGSIDE		**-**	
40937209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	8,000
	TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	58,610
	TO GENERAL FUND #101 - COST ALLOCATION	-	36,290
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	8,140
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,160
	TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	8,290
Total Organization - 40937209 - LANDSCAPE MAINTENANCE		**-**	**123,490**
TOTAL 409 - CFD #9M MORNINGSIDE		**-**	**123,490**
410 - CFD #10M JURUPA IND		**-**	
41037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	9,390
Total Organization - 41037209 - LANDSCAPE MAINTENANCE		**-**	**9,390**
TOTAL 410 - CFD #10M JURUPA IND		**-**	**9,390**
412 - CFD #12 SIERRA LAKES		**-**	
41237202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	218,480	
Total Organization - 41237202 - PARKS		**218,480**	
41237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	199,480
Total Organization - 41237209 - LANDSCAPE MAINTENANCE		**-**	**199,480**
TOTAL 412 - CFD #12 SIERRA LAKES		**218,480**	**199,480**
413 - CFD #13M SUMMIT HEIGHTS		**-**	
41337202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	105,980	
Total Organization - 41337202 - PARKS		**105,980**	
41337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	125,690

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 41337209 - LANDSCAPE MAINTENANCE		**-**	**125,690**
TOTAL 413 - CFD #13M SUMMIT HEIGHTS		**105,980**	**125,690**
414 - CFD #14M SYCAMORE HILLS		**-**	
41437209 - LANDSCAPE MAINTENANCE	TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	36,270
	TO CFD #7 COUNTRY CLUB EST FUND 3407 - PARK MAINTENANCE	-	12,000
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	28,000
	TO GENERAL FUND #101 - COST ALLOCATION	-	71,550
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	86,500
Total Organization - 41437209 - LANDSCAPE MAINTENANCE		**-**	**234,320**
TOTAL 414 - CFD #14M SYCAMORE HILLS		**-**	**234,320**
415 - CFD #15M SILVER RIDGE		**-**	
41537209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	26,700
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	50,500
	TO GENERAL FUND #101 - COST ALLOCATION	-	40,680
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	33,500
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	69,500
Total Organization - 41537209 - LANDSCAPE MAINTENANCE		**-**	**220,880**
TOTAL 415 - CFD #15M SILVER RIDGE		**-**	**220,880**
416 - CFD #16M VENTANA POINTE		**-**	
41637209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	7,700
	TO GENERAL FUND #101 - COST ALLOCATION	-	13,030
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	16,000
Total Organization - 41637209 - LANDSCAPE MAINTENANCE		**-**	**36,730**
TOTAL 416 - CFD #16M VENTANA POINTE		**-**	**36,730**
418 - CFD #18M BADIOLA HOMES		**-**	
41837209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	3,800
	TO GENERAL FUND #101 - COST ALLOCATION	-	3,280
Total Organization - 41837209 - LANDSCAPE MAINTENANCE		**-**	**7,080**
TOTAL 418 - CFD #18M BADIOLA HOMES		**-**	**7,080**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
420 - CFD #20M		**-**	
42037209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	2,200
	TO GENERAL FUND #101 - COST ALLOCATION	-	8,200
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	13,000
Total Organization - 42037209 - LANDSCAPE MAINTENANCE		**-**	**23,400**
TOTAL 420 - CFD #20M		**-**	**23,400**
421 - CFD #21M		**-**	
42137209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	900
	TO GENERAL FUND #101 - COST ALLOCATION	-	7,230
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	17,500
Total Organization - 42137209 - LANDSCAPE MAINTENANCE		**-**	**25,630**
TOTAL 421 - CFD #21M		**-**	**25,630**
423 - CFD #23M		**-**	
42337209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	900
	TO GENERAL FUND #101 - COST ALLOCATION	-	3,510
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
Total Organization - 42337209 - LANDSCAPE MAINTENANCE		**-**	**13,410**
TOTAL 423 - CFD #23M		**-**	**13,410**
424 - CFD #24M		**-**	
42437209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	300
	TO GENERAL FUND #101 - COST ALLOCATION	-	6,880
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	24,000
Total Organization - 42437209 - LANDSCAPE MAINTENANCE		**-**	**31,180**
TOTAL 424 - CFD #24M		**-**	**31,180**
425 - CFD #25M		**-**	
42537209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	1,800
	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	19,500
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	14,000
	TO GENERAL FUND #101 - COST ALLOCATION	-	13,780

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
Total Organization - 42537209 - LANDSCAPE MAINTENANCE		**-**	**58,080**
TOTAL 425 - CFD #25M		**-**	**58,080**
427 - CFD #27M		**-**	
42737209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	6,450
	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	3,450
	TO GENERAL FUND #101 - COST ALLOCATION	-	8,790
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	12,000
Total Organization - 42737209 - LANDSCAPE MAINTENANCE		**-**	**30,690**
TOTAL 427 - CFD #27M		**-**	**30,690**
428 - CFD #28M		**-**	
42837209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	9,850
	TO GENERAL FUND #101 - COST ALLOCATION	-	18,990
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	83,250
Total Organization - 42837209 - LANDSCAPE MAINTENANCE		**-**	**112,090**
TOTAL 428 - CFD #28M		**-**	**112,090**
429 - CFD #29M		**-**	
42937209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	5,800
	TO GENERAL FUND #101 - COST ALLOCATION	-	7,600
Total Organization - 42937209 - LANDSCAPE MAINTENANCE		**-**	**13,400**
TOTAL 429 - CFD #29M		**-**	**13,400**
430 - CFD #30M		**-**	
43037209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	42,580
	TO GENERAL FUND #101 - COST ALLOCATION	-	24,260
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	26,960
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	62,560
Total Organization - 43037209 - LANDSCAPE MAINTENANCE		**-**	**156,360**
TOTAL 430 - CFD #30M		**-**	**156,360**
431 - CFD #31 CITRUS HEIGHTS NO		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
43137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	32,200
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	68,800
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	86,300
Total Organization - 43137209 - LANDSCAPE MAINTENANCE		**-**	**187,300**
TOTAL 431 - CFD #31 CITRUS HEIGHTS NO		**-**	**187,300**
432 - CFD #32M		**-**	
43237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,900
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	13,500
Total Organization - 43237209 - LANDSCAPE MAINTENANCE		**-**	**17,400**
TOTAL 432 - CFD #32M		**-**	**17,400**
433 - CFD #33M EMPIRE LIGHTING		**-**	
43337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,140
Total Organization - 43337209 - LANDSCAPE MAINTENANCE		**-**	**6,140**
TOTAL 433 - CFD #33M EMPIRE LIGHTING		**-**	**6,140**
434 - CFD #34 EMPIRE DET BASIN		**-**	
43437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,580
Total Organization - 43437209 - LANDSCAPE MAINTENANCE		**-**	**4,580**
TOTAL 434 - CFD #34 EMPIRE DET BASIN		**-**	**4,580**
435 - CFD #35M		**-**	
43537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	75,970
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	90,200
Total Organization - 43537209 - LANDSCAPE MAINTENANCE		**-**	**166,170**
TOTAL 435 - CFD #35M		**-**	**166,170**
436 - CFD #36M		**-**	
43637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,490
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	8,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	8,700
Total Organization - 43637209 - LANDSCAPE MAINTENANCE		**-**	**18,190**
TOTAL 436 - CFD #36M		**-**	**18,190**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
437 - CFD #37 MONTELAGO		-	
43737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,510
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	30,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	8,500
Total Organization - 43737209 - LANDSCAPE MAINTENANCE		**-**	**45,010**
TOTAL 437 - CFD #37 MONTELAGO		**-**	**45,010**
438 - CFD #38M		-	
43837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	14,980
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	92,020
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	7,980
Total Organization - 43837209 - LANDSCAPE MAINTENANCE		**-**	**114,980**
TOTAL 438 - CFD #38M		**-**	**114,980**
439 - CFD #39M		-	
43937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,810
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	11,700
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	1,800
Total Organization - 43937209 - LANDSCAPE MAINTENANCE		**-**	**15,310**
TOTAL 439 - CFD #39M		**-**	**15,310**
440 - CFD #40M		-	
44037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	230
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	5,300
Total Organization - 44037209 - LANDSCAPE MAINTENANCE		**-**	**7,530**
TOTAL 440 - CFD #40M		**-**	**7,530**
441 - CFD #41M		-	
44137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,080
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	6,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	400
Total Organization - 44137209 - LANDSCAPE MAINTENANCE		**-**	**7,480**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 441 - CFD #41M		**-**	**7,480**
442 - CFD #42M		**-**	
44237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,350
Total Organization - 44237209 - LANDSCAPE MAINTENANCE		**-**	**4,350**
TOTAL 442 - CFD #42M		**-**	**4,350**
444 - CFD #44M		**-**	
44437209 - LANDSCAPE MAINTENANCE	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	400
	TO GENERAL FUND #101 - COST ALLOCATION	-	770
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,000
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	2,400
Total Organization - 44437209 - LANDSCAPE MAINTENANCE		**-**	**5,570**
TOTAL 444 - CFD #44M		**-**	**5,570**
445 - CFD #45M		**-**	
44537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,740
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	40,940
	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	3,060
Total Organization - 44537209 - LANDSCAPE MAINTENANCE		**-**	**52,740**
TOTAL 445 - CFD #45M		**-**	**52,740**
446 - CFD #46M		**-**	
44637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,000
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	18,000
Total Organization - 44637209 - LANDSCAPE MAINTENANCE		**-**	**21,000**
TOTAL 446 - CFD #46M		**-**	**21,000**
447 - CFD #47M		**-**	
44737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	990
Total Organization - 44737209 - LANDSCAPE MAINTENANCE		**-**	**990**
TOTAL 447 - CFD #47M		**-**	**990**
448 - CFD #48M		**-**	
44837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,050

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	21,000
Total Organization - 44837209 - LANDSCAPE MAINTENANCE		**-**	**26,050**
TOTAL 448 - CFD #48M		**-**	**26,050**
449 - CFD #49M		**-**	
44937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,150
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	3,000
Total Organization - 44937209 - LANDSCAPE MAINTENANCE		**-**	**4,150**
TOTAL 449 - CFD #49M		**-**	**4,150**
450 - CFD #50M		**-**	
45037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,950
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	25,900
Total Organization - 45037209 - LANDSCAPE MAINTENANCE		**-**	**27,850**
TOTAL 450 - CFD #50M		**-**	**27,850**
451 - CFD #51M		**-**	
45137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,430
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	29,200
Total Organization - 45137209 - LANDSCAPE MAINTENANCE		**-**	**35,630**
TOTAL 451 - CFD #51M		**-**	**35,630**
453 - CFD #53M		**-**	
45337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	550
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,300
Total Organization - 45337209 - LANDSCAPE MAINTENANCE		**-**	**4,850**
TOTAL 453 - CFD #53M		**-**	**4,850**
454 - CFD #54M		**-**	
45437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,560
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	10,500
Total Organization - 45437209 - LANDSCAPE MAINTENANCE		**-**	**13,060**
TOTAL 454 - CFD #54M		**-**	**13,060**
455 - CFD #55M		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
45537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	530
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,400
Total Organization - 45537209 - LANDSCAPE MAINTENANCE		**-**	**2,930**
TOTAL 455 - CFD #55M		**-**	**2,930**
456 - CFD #56M		**-**	
45637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,770
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	23,500
Total Organization - 45637209 - LANDSCAPE MAINTENANCE		**-**	**25,270**
TOTAL 456 - CFD #56M		**-**	**25,270**
457 - CFD #57M		**-**	
45737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,250
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,500
Total Organization - 45737209 - LANDSCAPE MAINTENANCE		**-**	**5,750**
TOTAL 457 - CFD #57M		**-**	**5,750**
458 - CFD #58M		**-**	
45837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	120
Total Organization - 45837209 - LANDSCAPE MAINTENANCE		**-**	**120**
TOTAL 458 - CFD #58M		**-**	**120**
459 - CFD #59M		**-**	
45937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	40
Total Organization - 45937209 - LANDSCAPE MAINTENANCE		**-**	**40**
TOTAL 459 - CFD #59M		**-**	**40**
460 - CFD #60M		**-**	
46037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	990
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,300
Total Organization - 46037209 - LANDSCAPE MAINTENANCE		**-**	**5,290**
TOTAL 460 - CFD #60M		**-**	**5,290**
461 - CFD #61M		**-**	
46137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,800

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	24,300
Total Organization - 46137209 - LANDSCAPE MAINTENANCE		**-**	**28,100**
TOTAL 461 - CFD #61M		**-**	**28,100**
462 - CFD #62M		**-**	
46237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	160
Total Organization - 46237209 - LANDSCAPE MAINTENANCE		**-**	**160**
TOTAL 462 - CFD #62M		**-**	**160**
463 - CFD #63M		**-**	
46337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,590
Total Organization - 46337209 - LANDSCAPE MAINTENANCE		**-**	**1,590**
TOTAL 463 - CFD #63M		**-**	**1,590**
465 - CFD #65M		**-**	
46537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,270
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
Total Organization - 46537209 - LANDSCAPE MAINTENANCE		**-**	**10,270**
TOTAL 465 - CFD #65M		**-**	**10,270**
467 - CFD #67M		**-**	
46737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,820
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	20,000
Total Organization - 46737209 - LANDSCAPE MAINTENANCE		**-**	**23,820**
TOTAL 467 - CFD #67M		**-**	**23,820**
468 - CFD #68M		**-**	
46837209 - LANDSCAPE MAINTENANCE	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	4,700
	TO GENERAL FUND #101 - COST ALLOCATION	-	1,690
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,700
Total Organization - 46837209 - LANDSCAPE MAINTENANCE		**-**	**12,090**
TOTAL 468 - CFD #68M		**-**	**12,090**
469 - CFD #69M		**-**	
46937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	11,670

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	87,000
Total Organization - 46937209 - LANDSCAPE MAINTENANCE		**-**	**98,670**
TOTAL 469 - CFD #69M		**-**	**98,670**
470 - CFD #70 AVELLINO		**-**	
47037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,870
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	31,860
Total Organization - 47037209 - LANDSCAPE MAINTENANCE		**-**	**37,730**
TOTAL 470 - CFD #70 AVELLINO		**-**	**37,730**
471 - CFD #71 SIERRA CREST		**-**	
47137209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	25,000
	TO GENERAL FUND #101 - COST ALLOCATION	-	12,070
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,300
Total Organization - 47137209 - LANDSCAPE MAINTENANCE		**-**	**44,370**
TOTAL 471 - CFD #71 SIERRA CREST		**-**	**44,370**
472 - CFD #72M		**-**	
47237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	810
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,100
Total Organization - 47237209 - LANDSCAPE MAINTENANCE		**-**	**5,910**
TOTAL 472 - CFD #72M		**-**	**5,910**
473 - CFD #73M		**-**	
47337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,550
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	31,590
Total Organization - 47337209 - LANDSCAPE MAINTENANCE		**-**	**36,140**
TOTAL 473 - CFD #73M		**-**	**36,140**
474 - CFD #74M		**-**	
47437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	900
Total Organization - 47437209 - LANDSCAPE MAINTENANCE		**-**	**900**
TOTAL 474 - CFD #74M		**-**	**900**
475 - CFD #75M		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
47537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	970
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,290
Total Organization - 47537209 - LANDSCAPE MAINTENANCE		**-**	**8,260**
TOTAL 475 - CFD #75M		**-**	**8,260**
476 - CFD #76M		**-**	
47637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,730
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	11,000
Total Organization - 47637209 - LANDSCAPE MAINTENANCE		**-**	**14,730**
TOTAL 476 - CFD #76M		**-**	**14,730**
477 - CFD #77M		**-**	
47737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	870
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,400
Total Organization - 47737209 - LANDSCAPE MAINTENANCE		**-**	**6,270**
TOTAL 477 - CFD #77M		**-**	**6,270**
478 - CFD #78M		**-**	
47837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	970
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	52,200
Total Organization - 47837209 - LANDSCAPE MAINTENANCE		**-**	**53,170**
TOTAL 478 - CFD #78M		**-**	**53,170**
479 - CFD #79M		**-**	
47937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	20
Total Organization - 47937209 - LANDSCAPE MAINTENANCE		**-**	**20**
TOTAL 479 - CFD #79M		**-**	**20**
480 - CFD #80 BELLA STRADA		**-**	
48037209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	21,700
	TO GENERAL FUND #101 - COST ALLOCATION	-	18,490
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	79,900
Total Organization - 48037209 - LANDSCAPE MAINTENANCE		**-**	**120,090**
TOTAL 480 - CFD #80 BELLA STRADA		**-**	**120,090**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
481 - CFD #81M		**-**	
48137209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	23,500
	TO GENERAL FUND #101 - COST ALLOCATION	-	9,210
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	21,210
Total Organization - 48137209 - LANDSCAPE MAINTENANCE		**-**	**53,920**
TOTAL 481 - CFD #81M		**-**	**53,920**
483 - CFD #83M		**-**	
48337209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	25,900
	TO GENERAL FUND #101 - COST ALLOCATION	-	3,750
Total Organization - 48337209 - LANDSCAPE MAINTENANCE		**-**	**29,650**
TOTAL 483 - CFD #83M		**-**	**29,650**
484 - CFD #84M		**-**	
48437209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	8,100
	TO GENERAL FUND #101 - COST ALLOCATION	-	1,390
Total Organization - 48437209 - LANDSCAPE MAINTENANCE		**-**	**9,490**
TOTAL 484 - CFD #84M		**-**	**9,490**
485 - CFD #85 THE MEADOWS		**-**	
48537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	28,360
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	96,020
Total Organization - 48537209 - LANDSCAPE MAINTENANCE		**-**	**124,380**
TOTAL 485 - CFD #85 THE MEADOWS		**-**	**124,380**
486 - CFD #86 ETIWANDA RIDGE		**-**	
48637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,090
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	27,560
Total Organization - 48637209 - LANDSCAPE MAINTENANCE		**-**	**31,650**
TOTAL 486 - CFD #86 ETIWANDA RIDGE		**-**	**31,650**
487 - CFD #87 EL PASEO		**-**	
48737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	270
	TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	58,820

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 48737209 - LANDSCAPE MAINTENANCE		**-**	**59,090**
TOTAL 487 - CFD #87 EL PASEO		**-**	**59,090**
488 - CFD #88 SIERRA CREST II		**-**	
48837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,260
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	33,000
Total Organization - 48837209 - LANDSCAPE MAINTENANCE		**-**	**39,260**
TOTAL 488 - CFD #88 SIERRA CREST II		**-**	**39,260**
489 - CFD #89 BELROSE		**-**	
48937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	620
	TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	28,370
Total Organization - 48937209 - LANDSCAPE MAINTENANCE		**-**	**28,990**
TOTAL 489 - CFD #89 BELROSE		**-**	**28,990**
490 - CFD #90 SUMMIT AT ROSENA		**-**	
49037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,890
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	108,300
Total Organization - 49037209 - LANDSCAPE MAINTENANCE		**-**	**114,190**
TOTAL 490 - CFD #90 SUMMIT AT ROSENA		**-**	**114,190**
492 - CFD #92M		**-**	
49237209 - LANDSCAPE MAINTENANCE	TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	5,140
Total Organization - 49237209 - LANDSCAPE MAINTENANCE		**-**	**5,140**
TOTAL 492 - CFD #92M		**-**	**5,140**
493 - CFD #93M		**-**	
49337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	40
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	1,060
	TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	3,000
Total Organization - 49337209 - LANDSCAPE MAINTENANCE		**-**	**4,100**
TOTAL 493 - CFD #93M		**-**	**4,100**
494 - CFD #94M		**-**	
49437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	1,620

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 49437209 - LANDSCAPE MAINTENANCE		**-**	**1,620**
TOTAL 494 - CFD #94M		**-**	**1,620**
495 - CFD #95 SUMMIT AT ROSENA II		**-**	
49537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,040
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	22,720
Total Organization - 49537209 - LANDSCAPE MAINTENANCE		**-**	**27,760**
TOTAL 495 - CFD #95 SUMMIT AT ROSENA II		**-**	**27,760**
497 - CFD #97M		**-**	
49737209 - LANDSCAPE MAINTENANCE	TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	3,520
Total Organization - 49737209 - LANDSCAPE MAINTENANCE		**-**	**3,520**
TOTAL 497 - CFD #97M		**-**	**3,520**
500 - CFD #100M TR 2023		**-**	
50037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	160
Total Organization - 50037209 - LANDSCAPE MAINTENANCE		**-**	**160**
TOTAL 500 - CFD #100M TR 2023		**-**	**160**
502 - CFD #102M		**-**	
50237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	1,620
Total Organization - 50237209 - LANDSCAPE MAINTENANCE		**-**	**1,620**
TOTAL 502 - CFD #102M		**-**	**1,620**
503 - CFD #103M ESTRADA		**-**	
50337209 - LANDSCAPE MAINTENANCE	TO CFD #7 COUNTRY CLUB ESTATE FUND #407 - PARK MAINTENANCE	-	1,100
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	250
Total Organization - 50337209 - LANDSCAPE MAINTENANCE		**-**	**1,350**
TOTAL 503 - CFD #103M ESTRADA		**-**	**1,350**
505 - CFD #105M TR 20346		**-**	
50537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	320
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	25,940
Total Organization - 50537209 - LANDSCAPE MAINTENANCE		**-**	**26,260**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 505 - CFD #105M TR 20346		**-**	**26,260**
506 - CFD #106 MOUNTAINVIEW		**-**	
50637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	390
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	35,610
Total Organization - 50637209 - LANDSCAPE MAINTENANCE		**-**	**36,000**
TOTAL 506 - CFD #106 MOUNTAINVIEW		**-**	**36,000**
507 - CFD #107 HIGHLAND		**-**	
50737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	28,910
Total Organization - 50737209 - LANDSCAPE MAINTENANCE		**-**	**28,910**
TOTAL 507 - CFD #107 HIGHLAND		**-**	**28,910**
509 - CFD#109 NARRA HILLS		**-**	
50937209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	43,760
	TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	10,550
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	5,700
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	68,750
Total Organization - 50937209 - LANDSCAPE MAINTENANCE		**-**	**128,760**
TOTAL 509 - CFD#109 NARRA HILLS		**-**	**128,760**
510 - CFD #510M		**-**	
51037209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	1,170
	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	3,700
Total Organization - 51037209 - LANDSCAPE MAINTENANCE		**-**	**4,870**
TOTAL 510 - CFD #510M		**-**	**4,870**
511 - CFD #511 MONTERADO		**-**	
51137209 - LANDSCAPE MAINTENANCE	TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	22,400
	TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	9,600
	TO GENERAL FUND #101 - PARK MAINTENANCE	-	21,500
Total Organization - 51137209 - LANDSCAPE MAINTENANCE		**-**	**53,500**
TOTAL 511 - CFD #511 MONTERADO		**-**	**53,500**
512 - CFD #512 THE GARDENS		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
51237209 - CFD #512 THE GARDENS	TO GENERAL FUND #101 - PARK MAINTENANCE	-	137,730
Total Organization - 51237209 - CFD #512 THE GARDENS		**-**	**137,730**
TOTAL 512 - CFD #512 THE GARDENS		**-**	**137,730**
580 - GENERAL DEBT SERVICE		**-**	
58028200 - GENERAL DEBT SERVICE	FROM FIRE ASSESSMENT FUND #631 - 2021 LRBS	322,890	
	FROM GENERAL FUND #101 - 2021 LRBS	2,623,550	
Total Organization - 58028200 - GENERAL DEBT SERVICE		**2,946,440**	
TOTAL 580 - GENERAL DEBT SERVICE		**2,946,440**	
601 - CAPITAL REINVESTMENT		**-**	
60137104 - STREET MAINTENANCE	FROM GENERAL FUND #101 - CITY SLURRY SEAL	1,500,000	
	FROM GENERAL FUND #101 - CITYWIDE SIDEWALK RECONSTRUCTION	700,000	
	FROM GENERAL FUND #101 - PAVE REHAB (SIERRA B/W S. LAKES & SUMMIT) 0028	1,300,000	
	FROM GENERAL FUND #101 - PAVEMENT REHAB (SOUTHRIDGE GRID 52 SLURRY)	500,000	
	FROM GENERAL FUND #101 - SIDEWALK REHABILITATION PROJECT	300,000	
Total Organization - 60137104 - STREET MAINTENANCE		**4,300,000**	
TOTAL 601 - CAPITAL REINVESTMENT		**4,300,000**	
603 - FUTURE CAPITAL PROJECTS		**-**	
60328100 - PROJECT ADVANCES ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	151,420
Total Organization - 60328100 - PROJECT ADVANCES ADMIN		**-**	**151,420**
TOTAL 603 - FUTURE CAPITAL PROJECTS		**-**	**151,420**
620 - SAN SEVAINE FLOOD CONTROL		**-**	
62037000 - SAN SEVAINE ENG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	8,320
Total Organization - 62037000 - SAN SEVAINE ENG ADMIN		**-**	**8,320**
TOTAL 620 - SAN SEVAINE FLOOD CONTROL		**-**	**8,320**
622 - STORM DRAIN		**-**	
62237000 - STORM DRAIN ADMIN-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	98,460
Total Organization - 62237000 - STORM DRAIN ADMIN-ENG		**-**	**98,460**
TOTAL 622 - STORM DRAIN		**-**	**98,460**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
623 - SEWER EXPANSION		**-**	
62330140 - IEUA CONNECTION-PASS THRU	TO GENERAL FUND #101 - COST ALLOCATION	-	19,280
Total Organization - 62330140 - IEUA CONNECTION-PASS THRU		**-**	**19,280**
TOTAL 623 - SEWER EXPANSION		**-**	**19,280**
630 - CIRCULATION MITIGATION		**-**	
63034105 - PLANNING CIRCULATION IMPROVEME	TO GENERAL FUND #101 - COST ALLOCATION	-	73,880
Total Organization - 63034105 - PLANNING CIRCULATION IMPROVEME		**-**	**73,880**
TOTAL 630 - CIRCULATION MITIGATION		**-**	**73,880**
631 - FIRE ASSESSMENT		**-**	
63134105 - FIRE ASSESSMENT PROJECTS	TO GENERAL DEBT SVC FUND #580 - 2021 LRBS	-	322,890
	TO GENERAL FUND #101 - COST ALLOCATION	-	21,570
Total Organization - 63134105 - FIRE ASSESSMENT PROJECTS		**-**	**344,460**
TOTAL 631 - FIRE ASSESSMENT		**-**	**344,460**
633 - LANDSCAPE MEDIANS		**-**	
63334105 - LANDSCAPE DIF-CDA/PLN	TO GENERAL FUND #101 - COST ALLOCATION	-	11,720
Total Organization - 63334105 - LANDSCAPE DIF-CDA/PLN		**-**	**11,720**
TOTAL 633 - LANDSCAPE MEDIANS		**-**	**11,720**
634 - LIBRARY CAP IMPROVEMENT		**-**	
63434105 - LIBRARY DIF-CDS/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	6,440
Total Organization - 63434105 - LIBRARY DIF-CDS/SP		**-**	**6,440**
TOTAL 634 - LIBRARY CAP IMPROVEMENT		**-**	**6,440**
635 - PARKS DEVELOPMENT		**-**	
63537000 - PARKS DEV CAP FD-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	123,970
Total Organization - 63537000 - PARKS DEV CAP FD-ENG		**-**	**123,970**
TOTAL 635 - PARKS DEVELOPMENT		**-**	**123,970**
636 - POLICE CAPITAL FACILITIES		**-**	
63634105 - POLICE FAC DIF-CDA/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	38,880
Total Organization - 63634105 - POLICE FAC DIF-CDA/SP		**-**	**38,880**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 636 - POLICE CAPITAL FACILITIES		**-**	**38,880**
701 - SEWER MAINT & OPERATIONS		**-**	
70128500 - SEWER BILLING	TO GENERAL FUND #101 - COST ALLOCATION	-	2,266,640
Total Organization - 70128500 - SEWER BILLING		**-**	**2,266,640**
TOTAL 701 - SEWER MAINT & OPERATIONS		**-**	**2,266,640**
702 - SEWER CAPITAL PROJECTS		**-**	
70237000 - ENG SEWER IMPROVEMENT AD	TO GENERAL FUND #101 - COST ALLOCATION	-	9,140
Total Organization - 70237000 - ENG SEWER IMPROVEMENT AD		**-**	**9,140**
70237115 - SEWER CONSTRUCTION	TO SEWER REPLACEMENT FUND #703 - TO COVER OPERATING EXPENDITURES	-	146,210
Total Organization - 70237115 - SEWER CONSTRUCTION		**-**	**146,210**
TOTAL 702 - SEWER CAPITAL PROJECTS		**-**	**155,350**
703 - SEWER REPLACEMENT		**-**	
70337117 - SEWER LINE REPLACEMENT	FROM SEWER CAPITAL PROJECTS FUND #702 - TO COVER OPERATING EXPENDITURES	146,210	
	TO GENERAL FUND #101 - COST ALLOCATION	-	107,170
Total Organization - 70337117 - SEWER LINE REPLACEMENT		**146,210**	**107,170**
TOTAL 703 - SEWER REPLACEMENT		**146,210**	**107,170**
751 - FLEET OPERATIONS		**-**	
75137305 - FLEET MAINTENANCE	FROM GENERAL FUND #101 - FLEET MAINTENANCE	2,500,000	
Total Organization - 75137305 - FLEET MAINTENANCE		**2,500,000**	
TOTAL 751 - FLEET OPERATIONS		**2,500,000**	
Total City of Fontana		**42,199,910**	**42,199,910**

Fontana Fire District
Schedule of Interfund Transfers
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT		**-**	
21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - COST ALLOCATION	-	224,150
Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		**-**	**224,150**
TOTAL 210 - FONTANA FIRE DISTRICT		**-**	**224,150**
610 - FIRE CAPITAL PROJECTS		**-**	
61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - COST ALLOCATION	224,150	
Total Organization - 61050000 - FIRE CAPITAL PROJ		**224,150**	
TOTAL 610 - FIRE CAPITAL PROJECTS		**224,150**	
Total Fontana Fire District		**224,150**	**224,150**
Total Interfund Transfers		**42,424,060**	**42,424,060**


FONTANA
CALIFORNIA



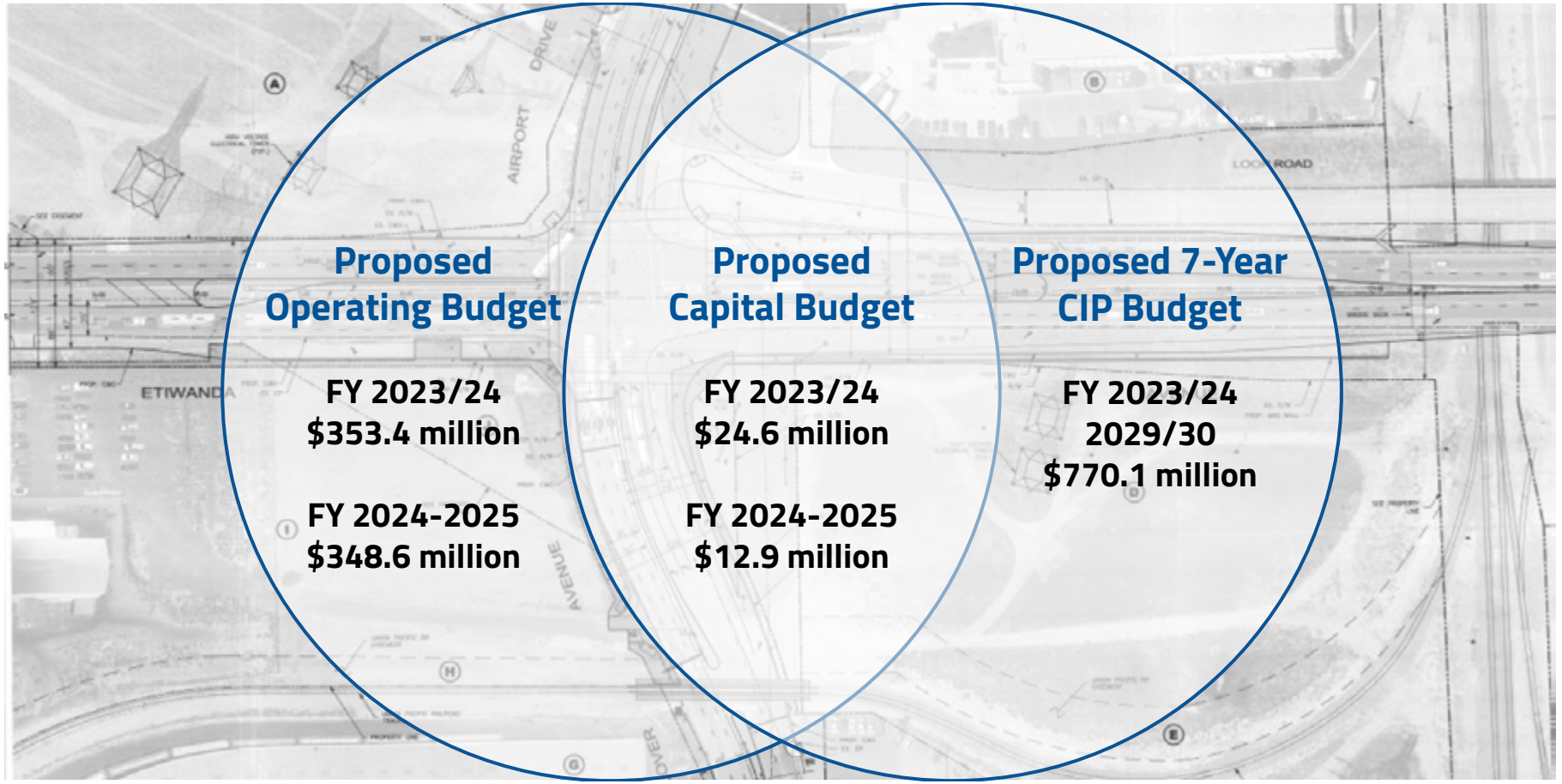
CIP Overview

- Capital Improvement Program (CIP) Summary
- New Budget Year Activity
- Seven-Year Plan

Capital Improvement Program (CIP) Summary

Government Code Section 66002 requires local agencies that have developed a fee program to adopt a Capital Improvement Program (CIP) indicating the approximate location, size, timing and cost estimate of all facilities or improvements to be financed by fees. The City of Fontana has such a fee program and is presenting this Seven-Year Capital Improvement Program (CIP) Budget document as an update of the infrastructure needs for the future.

The CIP is a separate document that is annually brought to the City Council for consideration. This document matches funding sources with capital expenditures over a seven-year schedule. The purpose of the CIP is to serve as a planning tool which coordinates the financing and scheduling of major projects undertaken by the City. The CIP has been prepared in accordance with generally accepted accounting principles (GAAP). This document is dynamic and, consequently, must be revised annually to address changing needs, priorities and financial conditions. The current year of the CIP is the funded portion and is referred to as the Capital Budget.



A capital project involves the purchase or construction of major fixed assets such as land, buildings or permanent improvements including additions, replacements and major alterations having a long life expectancy. Generally, only those items costing $100,000 or more are considered capital projects, and are divided into nine categories as follows:

- Flood Control & Storm Drain
- Major Corridor/Interchanges
- Open Space and Recreation
- Other Capital Project Improvements
- Public Buildings
- Sewer
- Streets
- Technology
- Traffic

Within the CIP, projects have been separated into the following project priorities:

Priority 1: Project is **essential** and should be started within the year.

Priority 2: Project is **necessary** and should be started within 1 to 3 years.

Priority 3: Project is **desirable** and should be started within 3 to 5 years.

Priority 4: Project is **deferrable** due to lack of funding or other reasons and is scheduled to start within 5 to 10 years.

Each project in the CIP has been assigned a unique identification number that will remain with the project throughout its life. The project identification number allows the City Council to track and monitor project status over multiple years.

OPERATING & MAINTENANCE COST IMPACTS

Projects in the CIP can have long-term impacts on the annual operating budget of the City. When a project is constructed that requires new or increased maintenance by the City, funds must be budgeted to cover these costs. Operating and maintenance costs can include labor, materials, equipment and utilities, as well as contracted cost for services. While these costs vary depending upon the specific project, listed below is the annual average cost per service for various operating and maintenance expenditures:

Street maintenance	$3,200 per lane mile
Street sweeping	$296 per curb mile
Facilities operation/maintenance	$11.20 per square foot
Traffic signals	$3,000 per signalized intersection
Parks maintenance	$30,000 per acre

The funding sources to cover these operating/maintenance costs include:

- General Fund
- Facility Maintenance Fund
- Traffic Safety Fund
- Gas Tax Fund
- Landscape Maintenance Districts (LMDs)
- Community Facilities Districts (CFDs)

New Budget Year Activity

As presented in the Operating Budget for Fiscal Years 2023/24 and 2024/25, the new capital improvement project funding totals $21.2 and 12.9 million for all categories of capital improvement projects reported by various City departments, respectively. This amount represents funding for both new and ongoing projects from a variety of funding sources.

Many projects are related to maintenance for and replacement of existing City facilities and infrastructure such as street and utility improvements or facility repairs and enhancements. Many of the smaller budgeted projects are components and cyclical replacement programs. These types of projects do not create significant budgetary impacts.

The potential budgetary impact of any proposed capital project is carefully considered as part of the capital improvement program review process. The recurring budgetary impact of a capital project is the anticipated project-related increase to the City's budget in the first fiscal year following completion of the project. These expenditures include additional personnel, operations and maintenance expenditures, recurring capital outlays and capital debt service. For example, a new community center will likely require additional staff as well as funding for utilities, maintenance and other similar costs.

Projects	FY 2023-24 (in thousands)	FY 2024-25
Ongoing Projects		
Pavement Rehab-RMRA	$ 0	$ 761
Hardware Replacement Program	838	1,154
City Hall Renovation Phase 1	7,000	-
Sidewalk Rehabilitation	300	300
Sawtooth/Concrete	(300)	-
New Projects		
Pavement Rehabilitation	1,100	8,500
City Hall Renovation Phase 2	700	-
City Slurry Seal	1,500	1,500
Sidewalk Reconstruction	2,700	700
Southridge Pavement Rehab	3,801	-
VOH Pavement Rehabilitation	3,600	-
Total	**$ 21,239**	**$ 12,915**

	Funding Source	FY 2023-24 (in thousands)	FY 2024-25
Other General Funds			
102	City Technology	$ 838	$ 1,154
Special Revenue Funds			
281	Gas Tax	1,900	1,900
282	Solid Waste Mitigation	840	300
283	Road Maintenance & Rehab	5,261	5,261
Capital Project Funds			
601	Capital Reinvestment	5,400	4,300
602	Capital Improvement	-	-
610	Fire District Capital Projects	7,000	-
668	CFD #90 Summit @ Rosena Ph I	-	-
	Total	**$ 21,239**	**$ 12,915**

Annual operating costs for these projects to be included in the Fiscal Years 2023-24 and 2024-25 Operating Budget will be approximately $1,009,000 and $1,223,000.

Ongoing Projects

Pavement Rehab-RMRA

The passage of the Road Maintenance and Rehabilitation Act of 2017 created new permanent funding sources for road maintenance and rehabilitation projects for the city. This project involves the overlay and rehabilitation of street pavement and the construction of new and replacement sidewalks, curbs and gutters. The City maintains a computerized pavement management system which is used to determine the priority for street projects.

FY 2024-25 funding:

$0.761 million from Road Maintenance & Rehab Fund #283

Hardware Replacement Program

This represents additional funding for an existing project to replace computers, servers, network equipment, etc. throughout the City as needed on an ongoing basis. This project gets a periodic allotment which varies based on an annual inventory of technology equipment and warranty expiration dates.

FY 2023-24 funding:

$0.838 million from City Technology Fund #102

FY 2024-25 funding:

$1.154 million from City Technology Fund #102

City Hall Renovation Phase 1

This project consists of demolishing the existing one-story Fire Administration building on the Civic Center Campus and constructing a two-story building with parking on the first level and office space on the second level.

FY 2023-24 funding:

$7.000 million from Fire Capital Fund #610

Sidewalk Rehabilitation

This project is the City's ongoing project to repair/replace deficient sidewalks throughout the City based on the information generated from the Sidewalk Condition Survey.

FY 2023-24 funding:

$0.300 million from Capital Reinvestment Fund #601

FY 2024-25 funding:

$0.300 million from Capital Reinvestment Fund #601

Sawtooth/Concrete

Funds will be defunded for FY 2023/24 and reallocated to other projects to offset expenses.

FY 2023-24 funding:

-$0.300 million funding from Capital Reinvestment Fund #601

New Projects



Pavement Rehabilitation

This project receives an annual allotment which varies depending on the availability of funds for ongoing work. Work typically occurs between May and October each year and includes street overlay and rehabilitation in various locations in the City. The City maintains a computerized pavement management system which is used to determine the priority for street projects. This project consists of work on Grid 47, Heritage – Lincoln Loop, Merrill b/w Alder & Maple, Sierra b/w Sierra Lakes & Summit, Southridge – Grid 52 and Grid 52 Slurry, San Bernardino Ave to Valley Blvd, and Rose Ave.

FY 2023-24 funding:	FY 2024-25 funding:
$1.100 million total funding	**$8,500 million total funding**
$1.600 million from Solid Waste Mitigation #282	$1,000 million from Gas Tax (State) Fund #281
$-0.500 million from Capital Reinvestment Fund #601	$1,200 million from Solid Waste Mitigation #282
	$4,500 million from Road Maintenance and Rehab Fund #283
	$1,800 million from Capital Reinvestment Fund #601



City Hall Renovation Phase 2

This project consists of completely reconstructing the existing City Hall building where Administrative Services is currently located. The existing one-story building will be demolished and a new two-story building with parking on lower level and office space above will be constructed. The current funding is for the design phase only. Additional funding will be requested in the future.

FY 2023-24 funding:
$0.700 million from Capital Reinvestment Fund #601



City Slurry Seal

This project consists of applying slurry seal on existing pavement roadways to extend the life of pavement.

FY 2023-24 funding:	FY 2024-25 funding:
$1.500 from Capital Reinvestment Fund #601	**$1.500 from Capital Reinvestment Fund #601**

New Projects - continued



Sidewalk Reconstruction

This project consists of repairing damaged sidewalks and enhancing the pedestrian paths of travel throughout the city.

FY 2023-24 funding:

$2.700 from Capital Reinvestment Fund #601

FY 2024-25 funding:

$0.700 from Capital Reinvestment Fund #601



Southridge Pavement Rehab

This project consists of doing a 2" grind and overlay of existing asphalt surfaces on various roadways throughout the Southridge area. ADA compliant curb ramps will also be constructed where needed. The pavement rehabilitation project will extend the pavement life and enhance traffic safety.

FY 2023-24 funding:

$3,801 million total funding

$0.040 million from Solid Waste Mitigation #282

$3,761 million from Road Maintenance and Rehab Fund #283



Village of Heritage Pavement Rehabiliation

This project consists of doing a 2" grind and overlay of existing pavement in the Village of Heritage area. The pavement rehabilitation project will extend the pavement life

FY 2023-24 funding:

$3,600 million total funding

$1,900 million from Gas Tax (State) Fund #281

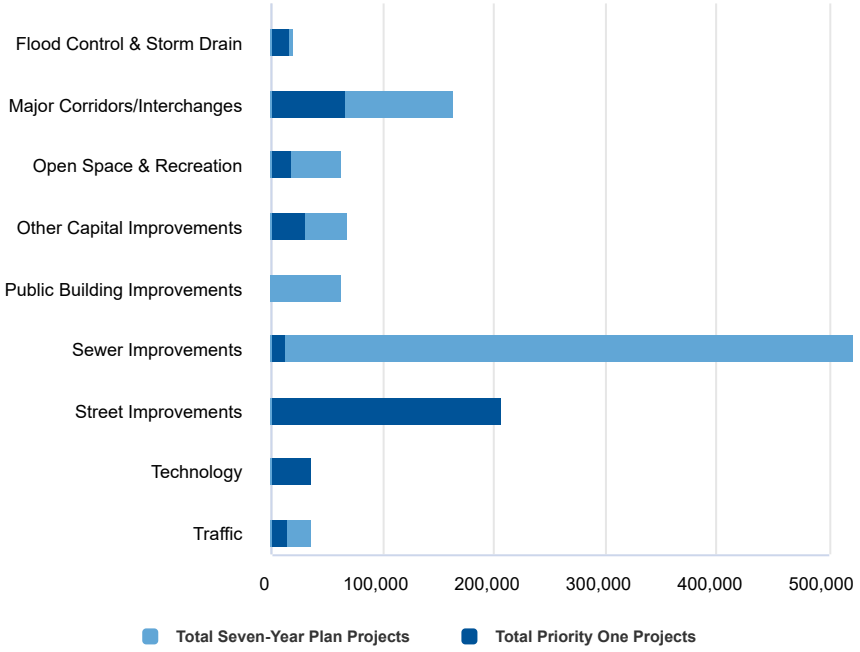
$1,500 million from Road Maintenance and Rehab Fund #283

$0.200 million from Capital Reinvestment Fund #601

Seven-Year Plan

The Seven-Year Plan totals $996 million for 178 projects for all categories reported by various City Departments. There are 96 projects classified as Priority One projects with a total cost of $468.0 million. Of that amount, future funding has been identified for $428.4 million, and the remaining $38.8 million is considered unfunded at this time and may be funded by other agencies.

It was expected that a significant portion of the unfunded amount would be funded by the Redevelopment Agency. As a result of the elimination of redevelopment agencies as of February 1, 2012, the City is now working toward identifying alternative funding sources for those projects. In the interim, several of the City's priority one projects have been placed on hold.



Total Seven-Year Plan Projects

# of Projects	CIP Category		Amount (in thousands)
3	Flood Control & Storm Drain	$	19,824
11	Major Corridors/Interchanges		164,047
10	Open Space & Recreation		62,210
11	Other Capital Improvements		67,921
10	Public Building Improvements		62,522
1	Resource Mgt/Conservation		823
77	Sewer Improvements		533,528
8	Street Improvements		13,333
4	Technology		36,506
43	Traffic		35,238
178	**Total**	**$**	**995,952**

Total Priority One Projects

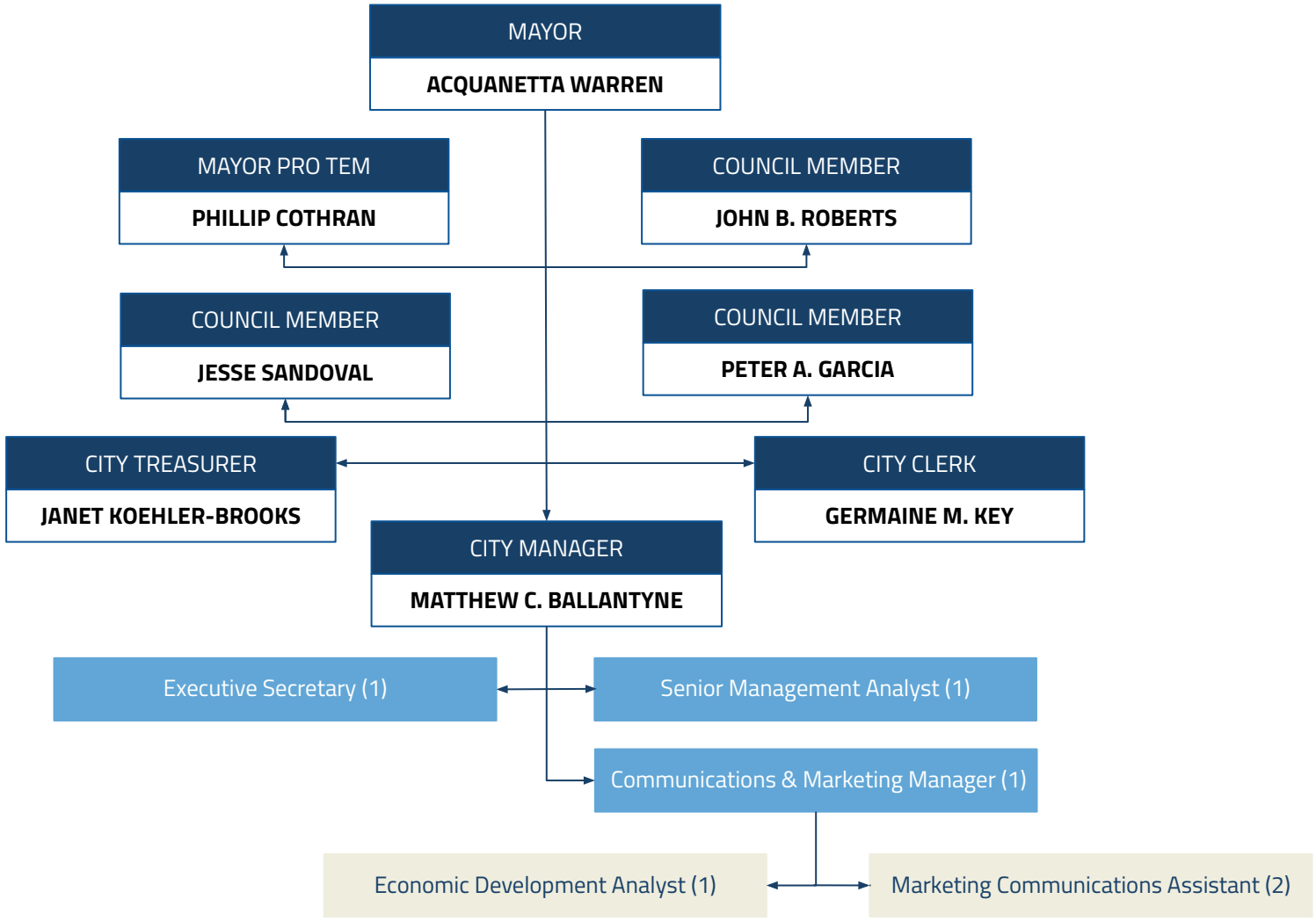
# of Projects	CIP Category		Amount (in thousands)
2	Flood Control & Storm Drain	$	16,857
4	Major Corridors/Interchanges		67,261
6	Open Space & Recreation		18,367
10	Other Capital Improvements		30,721
10	Resource Mgt/Conservation		62,522
1	Public Building Improvements		823
8	Sewer Improvements		13,333
30	Street Improvements		206,607
4	Technology		36,506
21	Traffic		14,971
96	**Total**	**$**	**467,968**

Schedule of Capital Expenditures by Category by Fiscal Year (in thousands)

Category	Completed	Carryover Funding	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	Beyond	Total
Flood control & storm drain	$ 2,716	$ 10,246	$ -	$ -	$ -	$ -	$ 2,967	$ -	$ -	$ -	$ 15,929
Major corridors/ interchanges	7,255	20,624	18,717	11,775	1,850	72,195	3,016	-	-	-	135,432
Open space & recreation	4,067	15,268	5,220	36,805	-	-	-	-	-	-	61,360
Other capital improvements	1,013	513	1,980	14,600	7,200	15,400	-	-	-	-	40,706
Resource Mgt/ Conservation	5,244	1,866	-				-	-	-	-	7,110
Public building improvements	2,323	11,480	-	-	-	-	7,300	-	-	-	21,103
Sewer improvements	3,011	2,861	-	-	-	-	-	-	-	-	5,872
Street improvements	85,795	9,351	6,399	12,793	85,118	227,232	6,827	-	-	-	433,515
Technology	12,639	2,604	1,251	1,289	1,327	1,367	1,408	-	-	-	21,885
Traffic	3,757	6,185	7,500	7,500	2,000	250	-	-	-	-	27,192
Total	**$ 127,820**	**$ 80,998**	**$ 41,067**	**$ 84,762**	**$ 97,495**	**$ 316,444**	**$ 21,518**	**$ -**	**$ -**	**$ -**	**$ 770,104**

City Administration

Effective *7/1/2023* *Budgeted* *7 FTE Positions*
Budgeted *7 Elected Positions* *Budgeted* *1 Part-Time Positions*





City Administration



OVERVIEW

City Administration is comprised of Elected Officials, the City Manager's Office and the City Attorney. This department is committed to improving the overall quality of life in the City of Fontana by enhancing our neighborhoods, delivering exceptional public services, preserving and enhancing the City's economic prosperity, embracing the diversity of our citizens, and making Fontana a desirable, safe City in which to live, work and raise a family.

Elected Officials

The Mayor and City Council serve as the elected legislative and policy-making body of the City of Fontana, enacting all laws and directing any actions necessary to provide for the general welfare of the community through appropriate programs, services and activities. The Mayor and City Council review and adopt the Operating Budget, Capital Improvement Program, hold public hearings to solicit advice, and hear suggestions and complaints from the public. The Mayor and City Council authorize contracts, purchases and sales of City property, approve agreements with other governmental agencies, and appoint City commissions, boards, and committees.

In addition, the Mayor and City Council serve as the governing board of the Fontana Housing Authority, Industrial Development Authority, Public Financing Authority, Fontana Community Foundation, and the Fontana Fire Protection District.

The City Treasurer reviews the weekly warrant register, monthly investment report and annual Statement of Investment Policy; and reports as necessary to the City Council on other matters of financial concern. The City Clerk attends all meetings of the City Council, Boards and Commissions, keeps accurate records of the proceedings, retains custody of the City seal, and maintains the ordinance and resolution books.

City Manager's Office

The City Manager is appointed by the Mayor and City Council and is responsible for implementing their goals and providing administrative direction to all City departments, as well as enforcing all laws and ordinances. The City Manager's Office is committed to providing ongoing quality municipal services, and to promoting the overall safety, health and general well-being of the community through the teamwork of the Mayor and City Council, City staff and all of Fontana's citizens.

City Attorney

The City Attorney's Office provides prompt and thorough legal advice to the City's Elected Officials, Boards and Commissions and staff. The City Attorney also represents the City in all litigation involving the City, its Elected Officials or employees acting in their official capacity.

OVERVIEW - CONTINUED

Economic Development

The Economic Development division is committed to the expansion of the City's sales tax base and the expansion of the number of quality jobs through office, retail and industrial development. They proactively promote the City of Fontana as "business-friendly" to the development and retail community through tradeshow attendance in order to encourage quality retail development.

Marketing and Communications

All City of Fontana programs, services and initiatives are supported by Marketing and Communications by increasing community awareness and promoting the City as a premier place to live, work and play in the Inland Empire. They strive to increase local, regional and national awareness of the benefits of living, working, investing and visiting Fontana.

GOALS & PERFORMANCE MEASURES

The Goals and Objectives of the City Administration are listed in the Introduction section on pages 16 through 21. All of the Goals and Performance Measures listed throughout this document for individual departments are reflective of the leadership, policies and direction provided by the City Administration.

ACCOMPLISHMENTS

- Grand opening of the 13-acre Central City Park with three lighted artificial turf fields for football and soccer use, a restroom, snack bar, playground, and storage facilities was held on May 6, 2023.
- Construction has begun on Fontana Hyundai with an anticipated opening in August 2023.
- The conceptual design for the South Fontana Sports Park as been finalized. This new 17-acre park will have four lighted artificial turf fields for football and soccer use and include parking, restroom, snack bar, playground and storage facilities.
- Plans for a Towne Place Suites by Marriott as the corner of Sierra and Slover Avenues are underway with groundbreaking planned for fall 2023.
- Construction of the 60-unit affordable Sierra & Ramona multifamily apartments is anticipated to be completed in spring 2023.
- Sierra Avenue improvements between Foothill Blvd. and Baseline Avenue will reduce traffic congestion caused by the growth occurring in the northern and central areas of the City with construction scheduled for early 2024.
- Through a grant from the California Energy Commission (CEC) the City is installing microgrid systems at City Hall, Police Department, Senior Center, Public Works, and Community Services with an anticipated completion date of December 2023.

DEPARTMENTAL SUMMARY

Fund		Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
CITY ADMINISTRATION									
101	General Fund	Elected Officials	390,681	442,370	566,348	493,790	(12.81%)	493,510	(0.06%)
101	General Fund	City Manager	1,236,050	1,174,805	1,252,328	1,378,550	10.08%	1,384,810	0.45%
101	General Fund	City Attorney	1,493,527	1,522,100	926,060	1,500,000	61.98%	926,060	(38.26%)
101	General Fund	Mktg and Communications	264,674	350,779	621,342	815,320	31.22%	821,620	0.77%
101	General Fund	Economic Development	1,325,702	1,308,810	1,205,715	1,183,450	(1.85%)	1,119,090	(5.44%)
		Total General Fund	**4,710,634**	**4,798,864**	**4,571,793**	**5,371,110**	**17.48%**	**4,745,090**	**(11.66%)**
302	ARPA 2021	Economic Development	-	-	3,000,000	-	(100.00%)	-	N/A
601	Capital Reinvestment	Economic Development	-	-	6,100	133,000	2080.33%	133,000	0.00%
		Total Other Funds	**-**	**-**	**3,006,100**	**133,000**	**(95.58%)**	**133,000**	**0.00%**
		Total City Administration	**4,710,634**	**4,798,864**	**7,577,893**	**5,504,110**	**(27.37%)**	**4,878,090**	**(11.37%)**
		Total Budgeted Full-Time Positions	**13.00**	**13.00**	**15.00**	**14.00**	**(6.67%)**	**14.00**	**0.00%**
		Total Budgeted Part-Time Positions	**1.00**	**3.00**	**1.00**	**1.00**	**0.00%**	**1.00**	**0.00%**

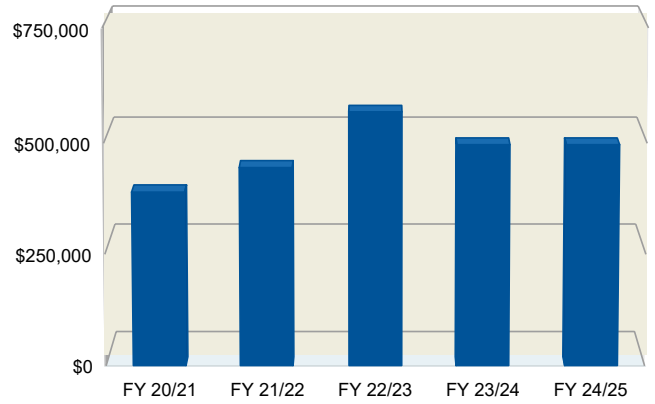
Fund: 101 GENERAL FUND **Division: ELECTED OFFICIALS**

Mission Statement

To create opportunities that encourage social and economic investment.

Five-Year Expenditures

Empty line



Selected Service Objectives

- To provide the citizens of Fontana with stable and unified leadership
- To continue to work as a team
- To develop a sense of community
- To provide the citizens and businesses of the City of Fontana with a safe and aesthetically pleasing community
- To continue to work with neighboring jurisdictions, schools and businesses on various joint use agreements

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 301,723	$ 328,180	$ 439,608	$ 363,890	(17.22%)	$ 363,670	(0.06%)
Operating Costs	$ 42,608	$ 86,920	$ 99,470	$ 98,360	(1.12%)	$ 98,360	0.00%
Internal Services Charges	$ 46,350	$ 27,270	$ 27,270	$ 31,540	15.66%	$ 31,480	(0.19%)
Total Expenditures	**$ 390,681**	**$ 442,370**	**$ 566,348**	**$ 493,790**	**(12.81%)**	**$ 493,510**	**(0.06%)**
Annual Percentage Change		13.23%	28.03%	(12.81%)		(12.86%)	
Budgeted Staffing Level (FTEs)	7.00	7.00	8.00	7.00		7.00	

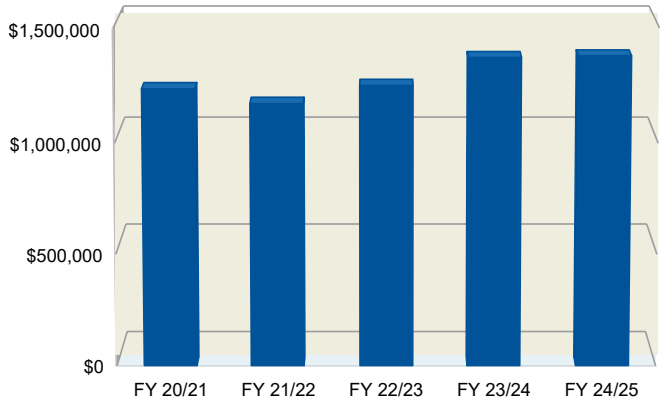
CITY ADMINISTRATION DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: CITY MANAGER**

Mission Statement

To provide direction and leadership in the delivery of municipal services to the citizens and businesses of the City of Fontana.

Five-Year Expenditures



Selected Service Objectives

- To maintain the City`s commitment to a safe and aesthetically pleasing community
- To increase business and economic development through a responsive and consistent community development process
- To continue to maintain a fiscally sound operation while improving the level of service delivered to the community
- To enhance annexation opportunities
- To foster a sense of community and encourage citizen participation

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 624,722	$ 777,647	$ 800,276	$ 871,450	8.89%	$ 877,630	0.71%
Operating Costs	$ 37,261	$ 46,622	$ 66,170	$ 155,800	135.45%	$ 155,800	0.00%
Contractual Services	$ 535,427	$ 289,696	$ 325,042	$ 278,800	(14.23%)	$ 278,800	0.00%
Internal Services Charges	$ 38,640	$ 60,840	$ 60,840	$ 72,500	19.17%	$ 72,580	0.11%
Total Expenditures	**$ 1,236,050**	**$ 1,174,805**	**$ 1,252,328**	**$ 1,378,550**	**10.08%**	**$ 1,384,810**	**0.45%**
Annual Percentage Change		(4.95%)	6.60%	10.08%		10.58%	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	3.00		3.00	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	-	-		-	

Fund: 101 GENERAL FUND **Division: CITY ATTORNEY**

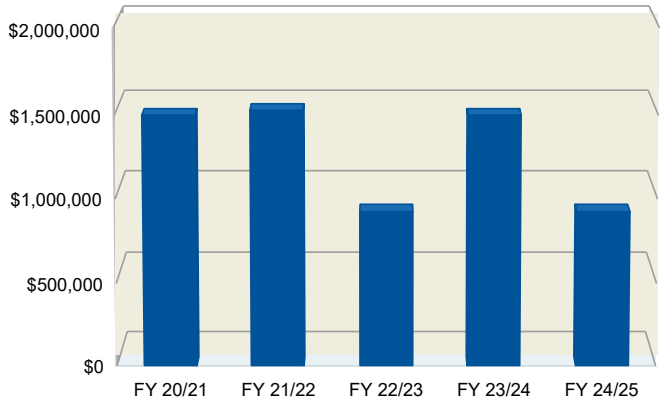
Mission Statement

To provide legal services and counsel to the City Council, Boards, Bureaus, Commissions and staff.

Selected Service Objectives

- To reduce City litigation through close working relationships with the City Council, Risk Management and City departments
- To provide defense for City Council, Boards, Bureaus, Commissions and employees in matters related to the business of the City
- To advise the City Council in matters related to the adoption of City ordinances, resolutions, contracts, agreements, leases and other policies related to the conduct of City business
- To provide assistance in the area of labor negotiations

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Contractual Services	$ 1,493,527	$ 1,522,100	$ 926,060	$ 1,500,000	61.98%	$ 926,060	(38.26%)
Total Expenditures	**$ 1,493,527**	**$ 1,522,100**	**$ 926,060**	**$ 1,500,000**	**61.98%**	**$ 926,060**	**(38.26%)**
Annual Percentage Change		1.91%	(39.16%)	61.98%		0.00%	

CITY ADMINISTRATION DEPARTMENT — DIVISION BUDGET SUMMARY

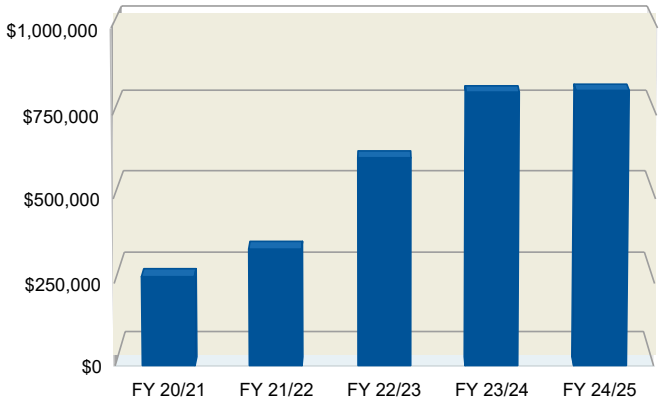
Fund: 101 GENERAL FUND

Division: MKTG AND COMMUNICATIONS

Mission Statement

To support all City of Fontana programs, services and initiatives by increasing community awareness and promoting the City as a premier place to live, work and play in the Inland Empire.

Five-Year Expenditures



Selected Service Objectives

- To increase awareness and enhance Fontana`s image to its target audiences
- To increase local, regional and national awareness of the benefits of living, working, investing and visiting Fontana
- To humanize City departments and educate the public on the work departments do in the City
- To enhance communications with Fontana residents about City issues, projects and services
- To enhance community pride
- To increase customer traffic to City events, programs and facilities
- To increase community engagement
- To proactively seek opportunities to tell the Fontana story

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 188,963	$ 205,699	$ 336,016	$ 360,160	7.19%	$ 366,300	1.70%
Operating Costs	$ 32,871	$ 57,719	$ 87,969	$ 55,710	(36.67%)	$ 53,210	(4.49%)
Contractual Services	$ 35,770	$ 88,264	$ 190,647	$ 387,000	102.99%	$ 389,500	0.65%
Internal Services Charges	$ 7,070	$ 6,710	$ 6,710	$ 12,450	85.54%	$ 12,610	1.29%
Other Financing Uses	$ -	$ (7,613)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 264,674**	**$ 350,779**	**$ 621,342**	**$ 815,320**	**31.22%**	**$ 821,620**	**0.77%**
Annual Percentage Change		32.53%	77.13%	31.22%		32.23%	
Budgeted Staffing Level (FTEs)	2.00	2.00	3.00	3.00		3.00	
Budgeted Staffing Level (PT FTEs)	-	1.00	1.00	1.00		1.00	

Fund: 101 GENERAL FUND **Division: ECONOMIC DEVELOPMENT**

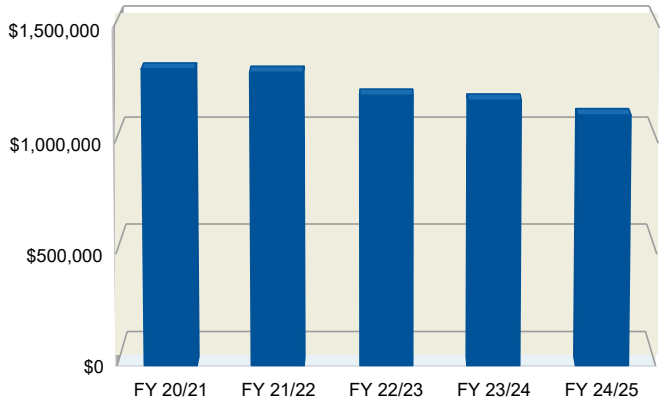
Mission Statement

To proactively pursue opportunities in the areas of business retention, expansion and attraction as a means to promote Economic Development.

Selected Service Objectives

- To provide accurate and timely information regarding properties available for business relocation and expansion
- To promote Fontana as a "business-friendly" City seeking economic development that promotes job growth and a diversified business base

Five-Year Expenditures



Five Year History

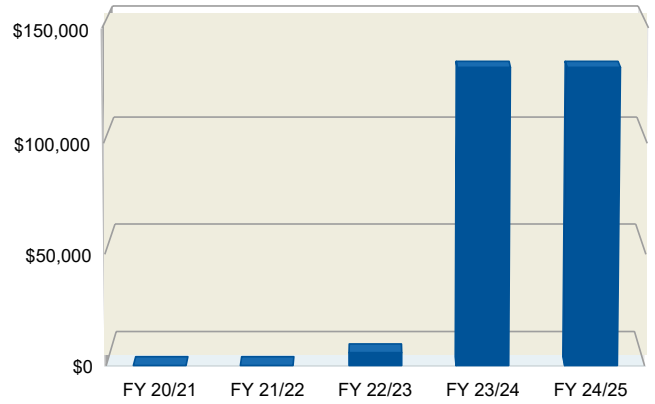
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 128,376	$ 82,480	$ 150,350	$ 163,240	8.57%	$ 162,920	(0.20%)
Operating Costs	$ 44,474	$ 132,179	$ 274,103	$ 125,790	(54.11%)	$ 125,790	0.00%
Contractual Services	$ 121,621	$ 207,008	$ 134,812	$ 135,250	0.32%	$ 71,250	(47.32%)
Internal Services Charges	$ 9,410	$ 8,910	$ 8,910	$ 8,590	(3.59%)	$ 8,550	(0.47%)
Other Financing Uses	$ 1,021,821	$ 878,233	$ 637,540	$ 750,580	17.73%	$ 750,580	0.00%
Total Expenditures	**$ 1,325,702**	**$ 1,308,810**	**$ 1,205,715**	**$ 1,183,450**	**(1.85%)**	**$ 1,119,090**	**(5.44%)**
Annual Percentage Change		(1.27%)	(7.88%)	(1.85%)		(7.18%)	
Budgeted Staffing Level (FTEs)	1.00	1.00	1.00	1.00		1.00	
Budgeted Staffing Level (PT FTEs)	-	1.00	-	-		-	

Fund: 601 CAPITAL REINVESTMENT **Division: ECONOMIC DEVELOPMENT**

Mission Statement

To proactively pursue opportunities in the areas of business retention, expansion and attraction as a means to promote Economic Development.

Five-Year Expenditures



Selected Service Objectives

- To continue to pursue alternative funding sources to accommodate service demands and provide community service programs
- To promote Fontana as a "business-friendly" City seeking economic development that promotes job growth and a diversified business base

Five Year History

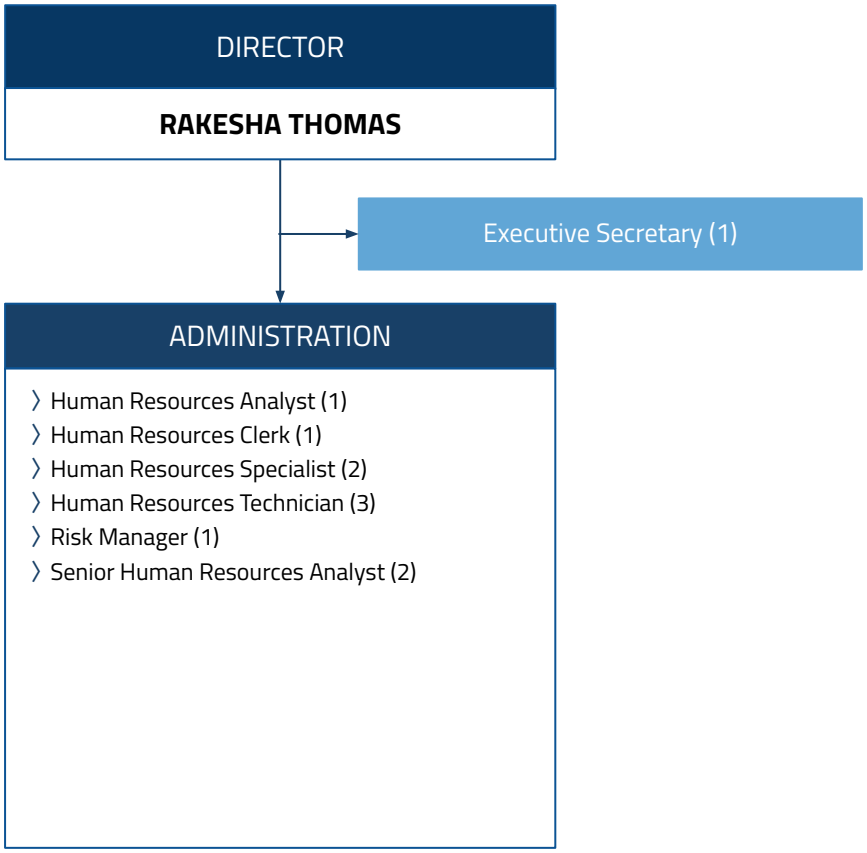
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 83,000	0.00%	$ 83,000	0.00%
Contractual Services	$ -	$ -	$ 6,100	$ 50,000	719.67%	$ 50,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ 6,100**	**$ 133,000**	**2080.33%**	**$ 133,000**	**0.00%**
Annual Percentage Change		0.00%	0.00%	2080.33%		2080.33%	


FONTANA
CALIFORNIA

Organizational Chart

Human Resources

Effective *7/1/2023*
Budgeted *12 FTE Positions*





Human Resources



OVERVIEW

The Human Resources Department is responsible for the administration of a cost effective, comprehensive personnel management program which complies with Federal and State laws. Specific responsibilities include recruitment and retention of quality employees, maintenance of a fair and equitable classification and compensation system, development and implementation of a relevant City-wide training program, oversight and just adjudication of employee complaints and grievances, administration of a comprehensive employee benefit program, and implementation of an employee moral program. The Risk Management division is responsible for ensuring employee safety, the prompt and fair delivery of workers compensation benefits, risk assessment and cost-effective risk transfer when appropriate, litigation management and the fair and fiscally responsible analysis of third-party claims.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	Efficiently maintain City-wide staffing levels	4
2	Continue to provide a comprehensive cost-effective personnel program while continuing to comply with mandated Federal and State Programs	4
3	Enhance the citywide training program	4
4	Negotiate successor Memorandums of Understanding (MOUs) with employee groups	4
5	Obtain approval from AQMD for the City's Annual Analysis of the Employee Commuter Reduction Plan	5
6	Enhance citywide Safety Program to reduce Workers' Compensation and Risk Liability claims	4
7	Complete benefit analysis, Open Enrollment and Employee Benefits Fair	4
8	Improve the delivery of human resources programs and processes through technology	4

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Target 2024-2025	Department Goal
To complete recruitment process in a timely manner:					
Number of full-time recruitments completed	52	50	55	55	1,2
Number of part-time recruitments completed	42	30	45	40	1,2
To maintain adequate staffing levels:					
Number of full-time employees hired/promoted	51	55	80	80	1,2
Number of part-time employees hired	131	65	250	275	1,2

GOALS & PERFORMANCE MEASURES – CONTINUED

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Target 2024-2025	Department Goal
To increase participation in employee development programs:					
Training programs conducted (Mandated/Non-Mandated)	30	25	25	30	2,3
Employee participation in all training programs	918	1,995	2,120	980	2,3
To maintain strong labor relations:					
Negotiate successor MOUs with labor units within planned time schedule	2	3	5	5	2,4
To obtain AQMD approval of City's Employee Commuter Plan:					
Determine City's average vehicle ridership	1.39	1.4	1.5	1.5	2,5
To enhance City-wide Safety Program to reduce Worker's Comp costs:					
Number of Safety Committee meetings held	4	4	4	4	2,6
Timely administration of Risk Liability claims					
Number of claims processed within legal time requirements	100	130	103	90	2,6
To complete annual benefit plan analysis to ensure cost effectiveness:					
Number of insurance plans reviewed	18	19	20	20	2,7
To improve the delivery of human resources programs through technology:					
Number of insurance plans supported by on-line billing process	14	13	14	14	2,8
Number of applicants received and reviewed	4,700	4,000	5,500	5,500	1,2,8

ACCOMPLISHMENTS

- Processed over 4,000 applications from our online application system (CalOpps.org)
- Hired/promoted 120 full and part-time employees
- Completed annual Employee Commuter Reduction Plan
- Held annual Employee Benefits Fair with over 350 attendees and completed open enrollment for 567 active employees and 236 retirees
- Conducted Service Award event to recognize 92 employees for dedicated service (5 to 40 years)
- Assisted 30 employees through retirement process
- Completed distribution of 1095C forms to employees and required filing by original IRS deadline in compliance with ACA regulations
- Implemented Minimum Wage increases for over 500 part-time employees
- Completed annual FTA/DOT Audit
- Conducted Respectful Workplace training to maintain 2020 compliance
- Completed full conversion to Tyler Munis HRIS system for Human Resources and Payroll. Sunset former HRIS system, eFinance
- Implemented online comprehensive background check system through Accurate Background

ACCOMPLISHMENTS - CONTINUED

- Secured new online exam platform, eSkills, and tested over 500 applicants
- Completed Open Enrollment through new online Employee Self Service (ESS) Portal
- Hosted and conducted more than 40 PELLET-B exams for Police Officer and Police Cadet applicants
- Implemented Americans Disability Act (ADA) Transition Plan
- Streamlined the onboarding process with the addition of an electronic signature platform and revamping the New Employee Orientation
- Secured 12 additional online diversity advertising platforms to enhance and diversify applicant pools
- Administered new online training module (Target Solutions) to ensure compliance related to anti-harassment training, mandated reporter, professional development, ethics training, etc.
- Completed trainings and received certifications through Target Solutions – Over 1,000 employees
- Partnered with the Emergency Operations Center (EOC) with implementing the CoronaVirus 2019 Return to Work Guide
- Implemented the CoronaVirus Prevention Policy (CPP)
- Appointed to serve as the point of contact for all CoronaVirus (COVID) for the City

DEPARTMENTAL SUMMARY

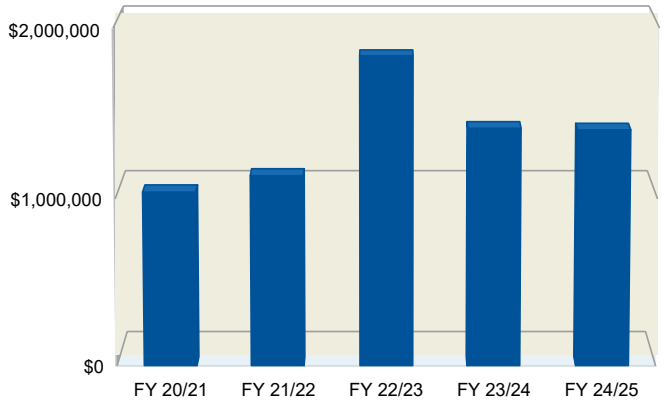
Fund		Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
HUMAN RESOURCES									
101	GENERAL FUND	HR ADMIN	1,036,696	1,134,521	1,841,423	1,413,840	(23.22%)	1,405,380	(0.60%)
		TOTAL GENERAL FUND	**1,036,696**	**1,134,521**	**1,841,423**	**1,413,840**	**(23.22%)**	**1,405,380**	**(0.60%)**
106	SELF-INSURANCE	HR ADMIN	1,724,901	2,140,853	2,341,505	2,225,050	(4.97%)	2,227,740	0.12%
106	SELF-INSURANCE	BENEFITS	339,394	47,800	200,000	-	(100.00%)	-	N/A
106	SELF-INSURANCE	RISK MANAGEMENT	5,206,109	3,213,022	5,812,225	6,510,410	12.01%	6,513,270	0.04%
107	RETIREE MEDICAL BENEFITS	HR ADMIN	2,695,099	2,593,965	2,500,000	2,833,340	13.33%	2,832,510	(0.03%)
108	SUPPLEMENTAL RETIREMENT	BENEFITS	31,196	30,591	32,000	35,000	9.38%	35,000	0.00%
241	AIR QUALITY MGMT DIST	HR ADMIN	4,747	4,806	16,000	-	(100.00%)	-	N/A
		TOTAL OTHER FUNDS	**10,001,446**	**8,031,037**	**10,901,730**	**11,603,800**	**6.44%**	**11,608,520**	**0.04%**
		TOTAL HUMAN RESOURCES	**11,038,142**	**9,165,558**	**12,743,153**	**13,017,640**	**2.15%**	**13,013,900**	**(0.03%)**
		Total Budgeted Full-Time Positions	**9.00**	**9.00**	**12.00**	**12.00**	**0.00%**	**12.00**	**0.00%**

Fund: 101 GENERAL FUND **Division: HR ADMIN**

Mission Statement

To provide support to all City Departments and employees by maintaining and administering an efficient, responsive Human Resources Department.

Five-Year Expenditures



Selected Service Objectives

- To administer the City's Recruitment Program to attract a highly qualified and diverse workforce
- To maintain a competitive Wage and Benefit Program commensurate with the City's resources
- To ensure, in conjunction with departments, that staffing levels are adequately maintained
- To provide direction and guidance to departments to identify and resolve employee issues
- To maintain quality relations with Labor Associations
- To offer training programs designed to improve employee skills and enhance organizational efficiency
- To maintain compliance with State and Federal regulations
- To develop and promote programs to improve morale and enhance retention

Five Year History

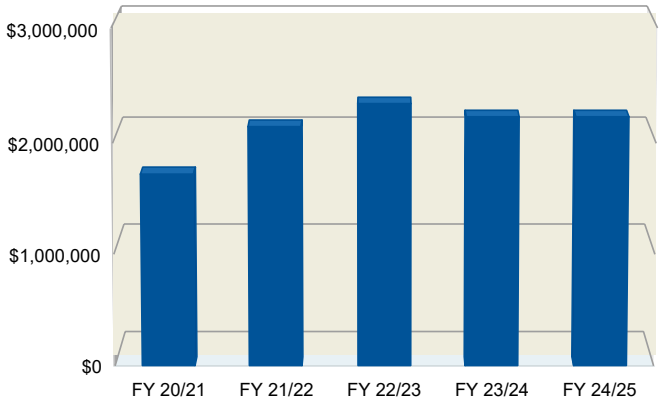
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 910,201	$ 937,500	$ 1,048,926	$ 1,097,900	4.67%	$ 1,116,380	1.68%
Operating Costs	$ 70,187	$ 102,835	$ 143,130	$ 149,300	4.31%	$ 121,900	(18.35%)
Contractual Services	$ 30,408	$ 100,203	$ 622,697	$ 128,550	(79.36%)	$ 128,550	0.00%
Internal Services Charges	$ 25,900	$ 26,670	$ 26,670	$ 38,090	42.82%	$ 38,550	1.21%
Other Financing Uses	$ -	$ (32,687)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 1,036,696**	**$ 1,134,521**	**$ 1,841,423**	**$ 1,413,840**	**(23.22%)**	**$ 1,405,380**	**(0.60%)**
Annual Percentage Change		9.44%	62.31%	(23.22%)		(23.68%)	
Budgeted Staffing Level (FTEs)	7.50	7.50	8.50	8.50		8.50	

Fund: 106 SELF-INSURANCE **Division: HR ADMIN**

Mission Statement

To aggressively reduce and mitigate the City`s exposure to Workers' Compensation claims.

Five-Year Expenditures



Selected Service Objectives

- Maintain compliance with Worker's Compensation State and Federal guidelines and standards
- To reduce the number of outstanding Workers' Compensation claims through timely identification and resolution of such claims
- To implement pro-active safety and training programs
- To provide the City with timely and accurate reporting on the City's self-insured Workers` Compensation program

Five Year History

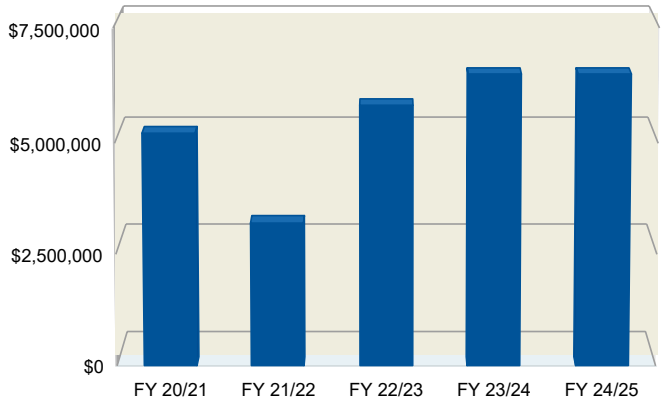
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 131,376	$ 125,124	$ 383,755	$ 381,950	(0.47%)	$ 384,580	0.69%
Operating Costs	$ 936,052	$ 1,309,197	$ 1,016,000	$ 867,500	(14.62%)	$ 867,500	0.00%
Contractual Services	$ 651,373	$ 699,782	$ 935,000	$ 949,000	1.50%	$ 949,000	0.00%
Internal Services Charges	$ 6,100	$ 6,750	$ 6,750	$ 26,600	294.07%	$ 26,660	0.23%
Total Expenditures	**$ 1,724,901**	**$ 2,140,853**	**$ 2,341,505**	**$ 2,225,050**	**(4.97%)**	**$ 2,227,740**	**0.12%**
Annual Percentage Change		24.11%	9.37%	(4.97%)		(4.86%)	
Budgeted Staffing Level (FTEs)	0.75	0.75	2.25	2.25		2.25	

Fund: 106 SELF-INSURANCE **Division: RISK MANAGEMENT**

Mission Statement

To aggressively reduce and mitigate the City's exposure to liability claims.

Five-Year Expenditures



Selected Service Objectives

- To implement a pro-active claims administration process
- To reduce the number of liability claims and lawsuits through timely identification and resolution
- To provide the City with timely and accurate reporting on the City's self-insured program
- To continue minimizing and reducing the City's financial risk through consideration of alternative insurance sources

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 131,369	$ 125,124	$ 239,875	$ 252,060	5.08%	$ 254,920	1.13%
Operating Costs	$ 2,989,980	$ 1,128,771	$ 2,017,000	$ 2,017,000	0.00%	$ 2,017,000	0.00%
Contractual Services	$ 2,084,760	$ 1,959,127	$ 3,555,350	$ 4,241,350	19.29%	$ 4,241,350	0.00%
Total Expenditures	**$ 5,206,109**	**$ 3,213,022**	**$ 5,812,225**	**$ 6,510,410**	**12.01%**	**$ 6,513,270**	**0.04%**
Annual Percentage Change		(38.28%)	80.90%	12.01%		12.06%	
Budgeted Staffing Level (FTEs)	0.75	0.75	1.25	1.25		1.25	

Fund: 107 RETIREE MEDICAL BENEFITS **Division: HR ADMIN**

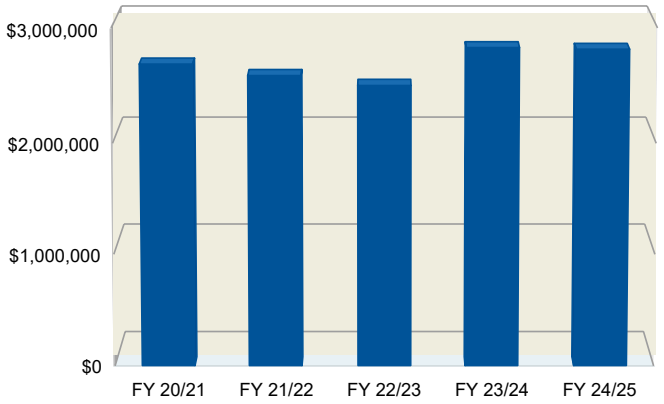
Mission Statement

To maintain the funding level for contractually obligated payment of retiree medical benefits.

Selected Service Objectives

- To maintain the retiree medical benefit program by providing the best possible coverage at the lowest price
- To continue to inform and educate retirees on benefit changes and options
- To coordinate retiree benefits with the Medicare Program

Five-Year Expenditures



Five Year History

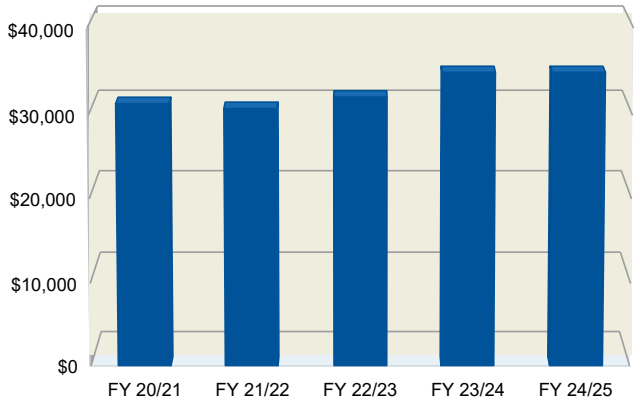
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 2,695,099	$ 2,593,965	$ 2,500,000	$ 2,648,850	5.95%	$ 2,648,850	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 184,490	0.00%	$ 183,660	(0.45%)
Total Expenditures	**$ 2,695,099**	**$ 2,593,965**	**$ 2,500,000**	**$ 2,833,340**	**13.33%**	**$ 2,832,510**	**(0.03%)**
Annual Percentage Change		(3.75%)	(3.62%)	13.33%		13.30%	

Fund: 108 SUPPLEMENTAL RETIREMENT **Division: BENEFITS**

Mission Statement

To provide a Supplemental Retirement Program for safety employees that retired prior to July 1, 2004.

Five-Year Expenditures



Selected Service Objectives

- To ensure adequate funding for the Supplemental Retirement Program as required by the Collective Bargaining Agreement.

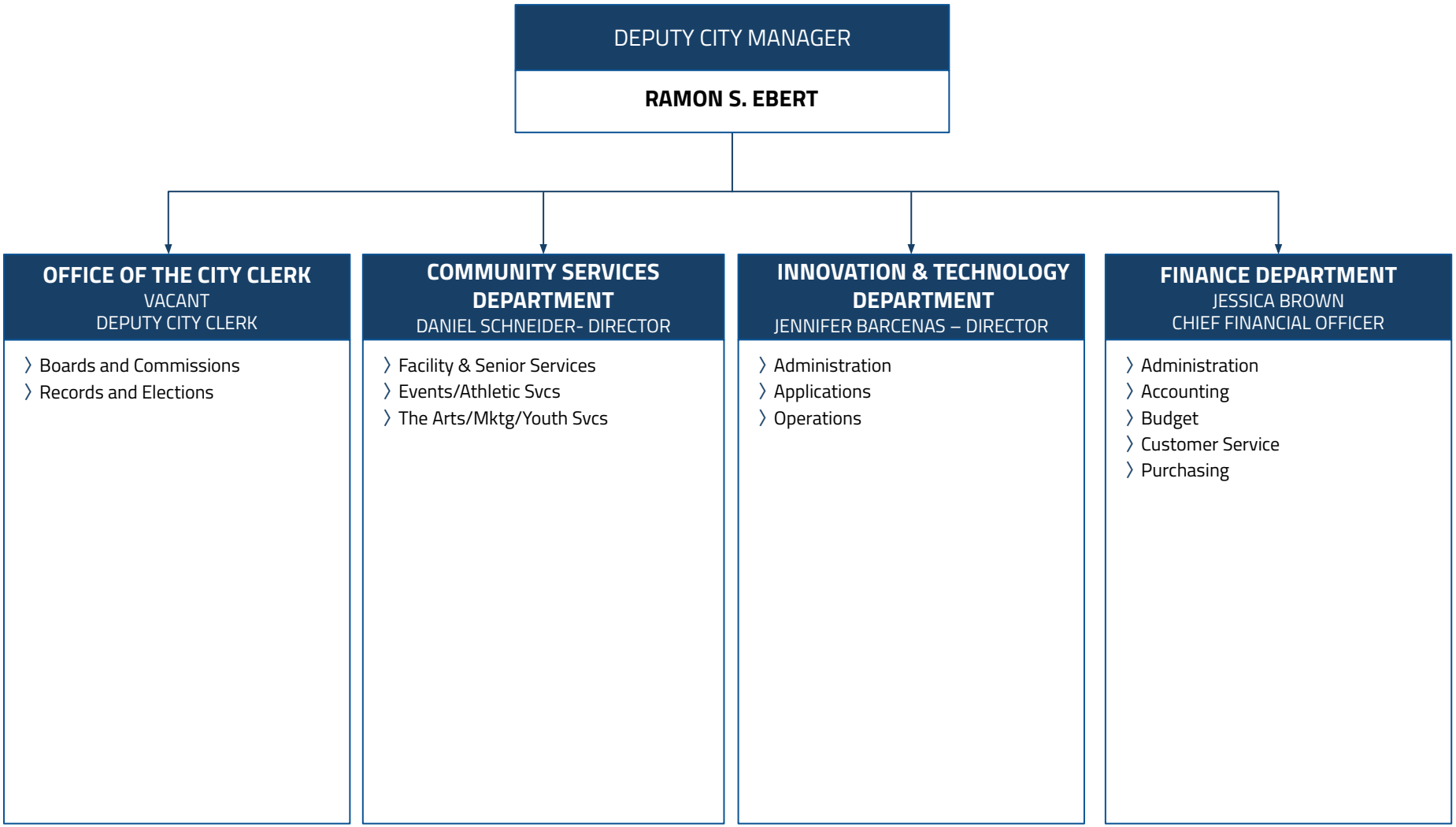
Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 31,196	$ 30,591	$ 32,000	$ 35,000	9.38%	$ 35,000	0.00%
Total Expenditures	**$ 31,196**	**$ 30,591**	**$ 32,000**	**$ 35,000**	**9.38%**	**$ 35,000**	**0.00%**
Annual Percentage Change		(1.94%)	4.61%	9.38%		9.38%	


FONTANA
CALIFORNIA

Administrative Services Organization

Effective *7/1/2023*
Budgeted *139 FTE Positions*
Budgeted *369 Part-Time Positions*





Administrative Services Organization



OVERVIEW

The Administrative Services Organization was created and has a primary "mission" to provide oversight of all administrative activities conducted within the City of Fontana. This organization was created to improve responsiveness, enhance customer service, increase operational efficiency and implement policy to achieve specific goals created by the City Manager.

The Administrative Services Organization consists of four departments dedicated to the proactive implementation of the City Council's "Vision" for the City of Fontana.

The mission of the **Office of the City Clerk** is to maintain the City's permanent records, handle City-wide elections, prepare and distribute City Council agendas and provide administrative support to the Mayor, City Council, City Manager and various Boards and Commissions.

The mission of the **Community Services Department** is to create a dynamic, community-based department, to operate and offer programming at City Parks and Community facilities, to develop programming and oversee the KFON Cable Station and Studio, to conduct a wide variety of special events, to maintain programming and staffing levels (both current and future). In addition, this department oversees the Healthy Fontana Program, the after-school program and assists with the development of future Community Centers and recreation facilities.

The mission of the **Innovation and Technology Department** is to proactively address all technology challenges facing City departments, to develop a customer service orientation, to address the technology needs of the City (current and future), and to provide cost-effective technology services. In addition, this department oversees development of the City's comprehensive Geographic Information System (GIS), the City's web page and all of the telephone, computer and web-based systems.

The mission of the **Finance Department** is to provide customer support for all City departments, to provide timely and accurate financial information and to pursue continuous improvement practices across all City departments. In addition, this department oversees the City's comprehensive audit program and preparation of the annual operating budget, Capital Improvement Program (CIP) and Annual Comprehensive Financial Report (ACFR).

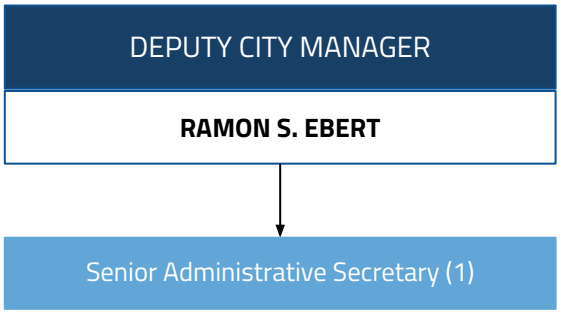
Organization Department Summary

Organization	Department	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
ADMINISTRATIVE SERVICES								
	Administrative Services Admin	11,751,204	8,906,477	6,988,499	132,480	(98.10%)	132,430	(0.04%)
	City Clerk	859,370	751,755	986,653	36,420	(96.31%)	190,680	423.56%
	Community Services	10,832,463	14,835,474	26,030,620	40,842,640	56.90%	40,945,800	0.25%
	Innovation and Technology	9,205,082	10,790,457	20,111,026	6,831,810	(66.03%)	6,986,330	2.26%
	Finance	10,493,197	15,559,346	25,818,882	6,290,210	(75.64%)	6,296,210	0.10%
	TOTAL ADMINISTRATIVE SERVICES ORGANIZATION	**43,141,316**	**50,843,509**	**79,935,680**	**54,133,560**	**-32.28%**	**54,551,450**	**0.77%**
	Total Budgeted Full-Time Personnel	**101.15**	**101.00**	**112.00**	**112.25**		**112.25**	
	Total Budgeted Part-Time Personnel	**435.00**	**390.00**	**368.00**	**368.00**		**368.00**	

Organizational Chart

Administrative Services

Effective *7/1/2023*
Budgeted *2 FTE Position*





Administrative Services



OVERVIEW

Administrative Services Administration oversees the activities of the four departments of the Administrative Services Organization: The City Clerk's Office, Community Services, Information Technology and Management Services. Staffing currently consists of the Deputy City Manager position which is currently vacant.

This department is currently in transition.

DEPARTMENTAL SUMMARY

	Fund	Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
ADMINISTRATIVE SERVICES ADMIN									
101	General Fund	Administrative Svcs Admin	138,913	466,587	488,894	623,130	27.46%	623,230	0.02%
101	General Fund	Economic Development	(1,069)	-	-	-	N/A	-	N/A
		Total General Fund	**137,844**	**466,587**	**488,894**	**623,130**	**27.46%**	**623,230**	**0.02%**
104	Office of Emergency Svcs	Administrative Svcs Admin	6,378,855	2,114,599	151,415	35,950	(76.26%)	36,350	1.11%
241	Air Quality Mgmt Dist	Economic Development	1,500	2,000	9,000	-	(100.00%)	-	N/A
295	Permanent Local Hsg Alloc	Housing Development	3,991	4,603	-	-	N/A	-	N/A
297	Housing Authority - LMIHF	Housing Development	480,293	584,936	3,882,994	-	(100.00%)	-	N/A
362	CDBG	Housing Development	3,713,528	3,601,243	429,591	-	(100.00%)	-	N/A
363	HOME	Housing Development	50,660	67,499	660,030	-	(100.00%)	-	N/A
365	Down Pymt Assistance Prgm	Housing Development	2,199	-	-	-	N/A	-	N/A
601	Capital Reinvestment	Administrative Svcs Admin	1,452	381	75	-	(100.00%)	-	N/A
601	Capital Reinvestment	Economic Development	781,910	-	-	-	N/A	-	N/A
697	Fontana Housing Authority	Housing Development	198,972	518,539	366,500	-	(100.00%)	-	N/A
698	Affordable Housing Trust	Housing Development	-	1,546,090	1,000,000	-	(100.00%)	-	N/A
		Total Other Funds	**11,613,360**	**8,439,890**	**6,499,605**	**35,950**	**(99.45%)**	**36,350**	**1.11%**
		Total Administrative Services Admin	**11,751,204**	**8,906,477**	**6,988,499**	**659,080**	**(90.57%)**	**659,580**	**0.08%**
		Total Budgeted Full-Time Positions	**1.15**	**1.00**	**1.00**	**2.25**	**125.00%**	**2.25**	**0.00%**

ADMINISTRATIVE SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

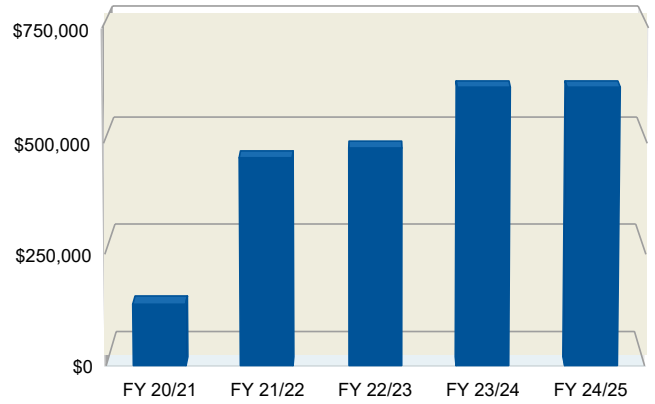
Fund: 101 GENERAL FUND

Division: ADMINISTRATIVE SVCS ADMIN

Mission Statement

To provide oversight of all administrative activities of the City of Fontana by increasing operational efficiency, improving customer service and implementing policy to achieve goals created by the City Council.

Five-Year Expenditures



Selected Service Objectives

- To provide administrative oversight of the City Clerk`s Office, Community Services, Information Technology and Management Services Departments
- To oversee the Agenda review process on behalf of the City Manager
- To create a dynamic, community-based Community Services Department
- To proactively address the challenges facing Information Technology and improve customer service
- To enhance fund raising and grant-related activities throughout the community
- To focus on customer service throughout the City of Fontana
  - > Who are our customers
  - > What are their needs
  - > How are we addressing their needs

Five Year History

	Audited Actual		Budget			
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 129,687	$ 376,507	$ 366,665	$ 492,990	34.45%	$ 493,160	0.03%
Operating Costs	$ 1,190	$ 51,439	$ 106,000	$ 96,000	(9.43%)	$ 96,000	0.00%
Contractual Services	$ 6,976	$ 30,021	$ 7,609	$ 17,100	124.73%	$ 17,100	0.00%
Internal Services Charges	$ 1,060	$ 8,620	$ 8,620	$ 17,040	97.68%	$ 16,970	(0.41%)
Total Expenditures	**$ 138,913**	**$ 466,587**	**$ 488,894**	**$ 623,130**	**27.46%**	**$ 623,230**	**0.02%**
Annual Percentage Change		235.88%	4.78%	27.46%		27.48%	
Budgeted Staffing Level (FTEs)	1.15	1.00	1.00	2.00		2.00	

ADMINISTRATIVE SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

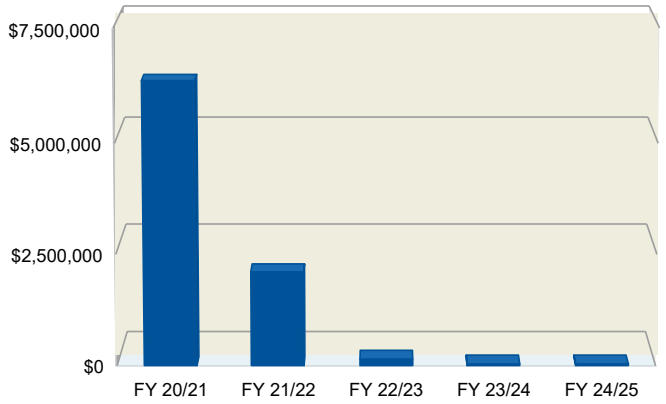
Fund: 104 OFFICE OF EMERGENCY SVCS

Division: ADMINISTRATIVE SVCS ADMIN

Mission Statement

To provide oversight of all administrative activities of the City of Fontana by increasing operational efficiency, improving customer service and implementing policy to achieve goals created by the City Council.

Five-Year Expenditures



Selected Service Objectives

- To provide administrative oversight of the City Clerk`s Office, Community Services, Information Technology and Management Services Departments
- To oversee the Agenda review process on behalf of the City Manager
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  - > Who are our customers
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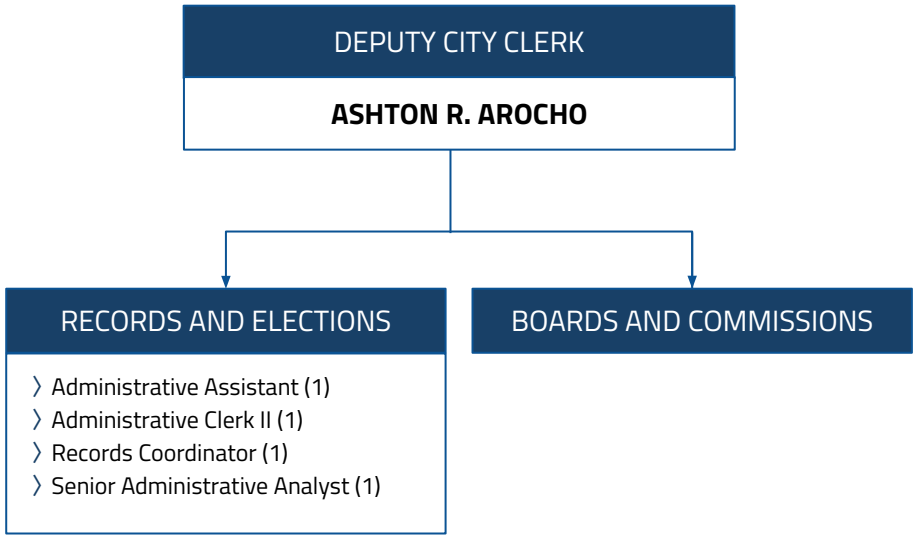
Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 88,503	$ -	$ 33,610	0.00%	$ 33,990	1.13%
Operating Costs	$ 6,378,855	$ 2,020,587	$ 151,415	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 5,509	$ -	$ 2,340	0.00%	$ 2,360	0.85%
Total Expenditures	**$ 6,378,855**	**$ 2,114,599**	**$ 151,415**	**$ 35,950**	**(76.26%)**	**$ 36,350**	**1.11%**
Annual Percentage Change		(66.85%)	(92.84%)	(76.26%)		(75.99%)	
Budgeted Staffing Level (FTEs)	-	-	-	0.25		0.25	

Organizational Chart

City Clerk Department

Effective *7/1/2023*
Budgeted *5 FTE Positions*





City Clerk Department



OVERVIEW

City Clerk Department

The City Clerk's Office serves as the historian for the City and the direct link to its citizens keeping them informed of official actions of City government. The department prepares City Council agendas, maintains complete and accurate official City records which include records of all proceedings; maintains a current Municipal Code; conducts all municipal elections as well as any special elections which may be called; files Campaign Statements and Statements of Economic Interests as required by the Fair Political Practices Commission (FPPC) and municipal law; publishes all ordinances adopted by the City Council; assists with legal noticing; administers the Oath of Allegiance to elected and appointed Commission members; and prepares Proclamations and certificates. This department also accepts all liability claims, subpoenas filed against the City, and Public Record Requests.

Boards and Commissions

The Planning Commission consists of five members, residents of the community appointed by the Mayor with the consensus of the City Council. The Commission's purpose is to review and make decisions on a variety of land use matters such as subdivisions, conditional use permits, community and specific plans, design review, Alcohol Beverage Control (ABC) license requests and variances. The Commission holds regularly scheduled meetings to review development applications and proposals, as well as make recommendations to the City Council on changes to the Development Code, Municipal Code, and land use policies.

The Parks, Community and Human Services Commission consists of five members, residents of the community appointed by the Mayor with the consensus of the City Council. The Commission works in cooperation with all governmental agencies and civic groups for the advancement of sound recreation planning and programming by providing diversified recreation, sports, after-school and senior citizen programs, and special events.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	Proactively process agreements, resolutions, ordinances and claims in a formal and timely manner	2
2	Complete written procedures manual for day-to-day operations of the City Clerk's Office	2
3	Ensure completion of Public Record Requests as established by California State Law	4
4	Ensure City and Commission compliance with Brown Act and Fair Political Practice Commission regulations	2,4
5	Continue to work with Information Technology to provide a public records self-service portal for Ordinances, Resolutions and Minutes	4
6	Continue to manage Centralized Records Center to scan and index all City records	3
7	Monitor City Clerk, City Manager, Elected Official, and Board and Commission's web pages to ensure that information is accurate and up to date	2,4,8

GOALS & PERFORMANCE MEASURES - CONTINUED

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Target 2024-2025	Department Goal
To expeditiously process all contracts, resolutions, ordinances and claims:					
Number of resolutions processed	150	165	157	157	1
Number of ordinances processed	28	35	33	33	1
Number of claims processed	113	98	100	100	1
To ensure that public record requests are processed expeditiously and adhere to the parameters established by State Law:					
Percent of public record requests and subpoenas completed within 10 days	99%	98%	100%	100%	300%
To ensure compliant notice of City and Commission meetings:					
Percent of compliant City entity meeting agenda postings	100%	100%	100%	100%	400%
Percent of compliant Commission meeting agenda postings	100%	100%	100%	100%	400%
To distribute City Council agenda packets in a timely manner:					
Number of City Council agendas prepared Thursday preceding meeting	20	21	21	21	6
To scan and index City documents into Laserfiche:					
Number of records scanned and indexed	86,755	90,000	50,000	50,000	7

ACCOMPLISHMENTS

- Completed the Redistricting Process for 2021 – Adoption of new district boundary map.
- Conducted the November 2022 General Municipal Election for Mayor, City Clerk, City Treasurer, District 1 and District 4.
- In conjunction with the IT Department, implemented a new Campaign Finance and Statement of Economic Interest System, NetFile Inc.
- Transferred Records Center Offsite, while coordinating records with various departments.
- Completed scanning and indexing of official agreements, resolutions, ordinances, and minutes to maintain permanent and current records.
- Continued quarterly updates of the City's Municipal Code.
- Completed Annual filings for Fair Political Practices Commission (FPPC) Forms 700 and Campaign Statements.
- Provided excellent internal and external customer service and information to the public.
- Completed a Department Wide Assessment.
- Received and responded 1,104 to requests for public records.
- Completed Commission recruitment and onboarding

DEPARTMENTAL SUMMARY

Fund		Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
CITY CLERK									
101	General Fund	Records and Elections	840,447	739,330	971,773	704,540	(27.50%)	869,690	23.44%
101	General Fund	Boards and Commissions	18,923	12,425	14,880	13,730	(7.73%)	13,730	0.00%
		Total General Fund	**859,370**	**751,755**	**986,653**	**718,270**	**(27.20%)**	**883,420**	**22.99%**
		Total City Clerk	**859,370**	**751,755**	**986,653**	**718,270**	**(27.20%)**	**883,420**	**22.99%**
		Total Budgeted Full-Time Positions	**5.00**	**5.00**	**5.00**	**5.00**	**0.00%**	**5.00**	**0.00%**
		Total Budgeted Part-Time Positions	**2.00**	**2.00**	**2.00**	**2.00**	**0.00%**	**2.00**	**0.00%**

CITY CLERK DEPARTMENT — DIVISION BUDGET SUMMARY

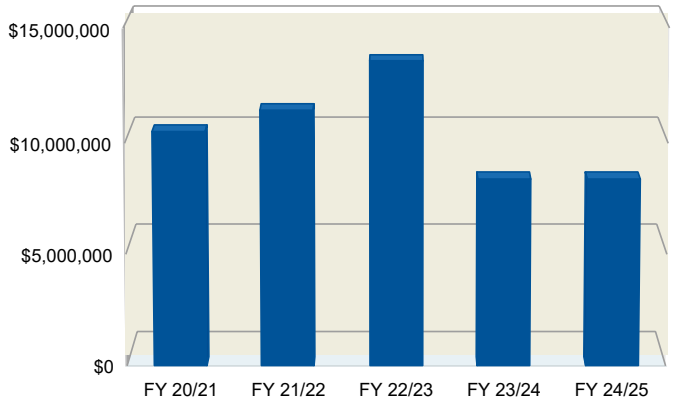
Fund: 101 GENERAL FUND

Division: RECORDS AND ELECTIONS

Mission Statement

To maintain the City`s permanent records, handle City-wide elections, prepare and distribute City Council agendas and minutes, and provide administrative support to the Mayor, City Council, City Manager and various Boards and Commissions.

Five-Year Expenditures



Selected Service Objectives

- To provide administrative support to the City Manager, Mayor and Council Members
- To provide assistance, retention and management of the City-wide Records Management Program
- To provide informational services to meet the needs of the Community
- To create and update informational handouts to the public
- To expand knowledge in the area of the Optical Disk Imaging System
- To work with the Technology Services Department in providing documents of the City`s website
- To work with Risk Management and the City Attorney regarding liability claims and subpoenas filed with the City
- To provide election support in conjunction with the San Bernardino County Registrar`s Office
- To prepare a concise and well-ordered City Council agenda packet in a timely manner

Five Year History

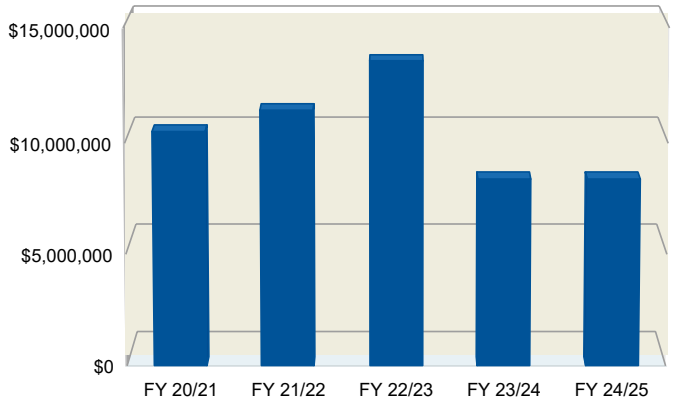
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 667,212	$ 613,132	$ 650,968	$ 629,720	(3.26%)	$ 640,610	1.73%
Operating Costs	$ 89,863	$ 88,506	$ 91,000	$ 37,000	(59.34%)	$ 37,000	0.00%
Contractual Services	$ 65,752	$ 19,422	$ 210,705	$ 14,700	(93.02%)	$ 168,700	1047.62%
Internal Services Charges	$ 17,620	$ 18,270	$ 19,100	$ 23,120	21.05%	$ 23,380	1.12%
Total Expenditures	**$ 840,447**	**$ 739,330**	**$ 971,773**	**$ 704,540**	**(27.50%)**	**$ 869,690**	**23.44%**
Annual Percentage Change		(12.03%)	31.44%	(27.50%)		(10.50%)	
Budgeted Staffing Level (FTEs)	5.00	5.00	5.00	5.00		5.00	
Budgeted Staffing Level (PT FTEs)	2.00	2.00	2.00	2.00		2.00	

Fund: 101 GENERAL FUND **Division: BOARDS AND COMMISSIONS**

Mission Statement

To create a well-planned community, promote and participate in activities which benefit the citizens of the City of Fontana.

Five-Year Expenditures



Selected Service Objectives

> Parks, Community and Human Services Commission:

- To foster inter-group relations between all people in the community
- To provide diversified recreational and sports programs, after-school programs, senior citizen programs and special events and services, along with development programs, which will generate revenue to the City
- To cooperate with all governmental agencies and civic groups in the advancement of sound recreational planning and programming

> Planning Commission:

- To improve the general quality of life within the community by promoting aesthetically pleasing development and balanced growth
- To cooperate with all governmental agencies in the advancement of sound planning and programming

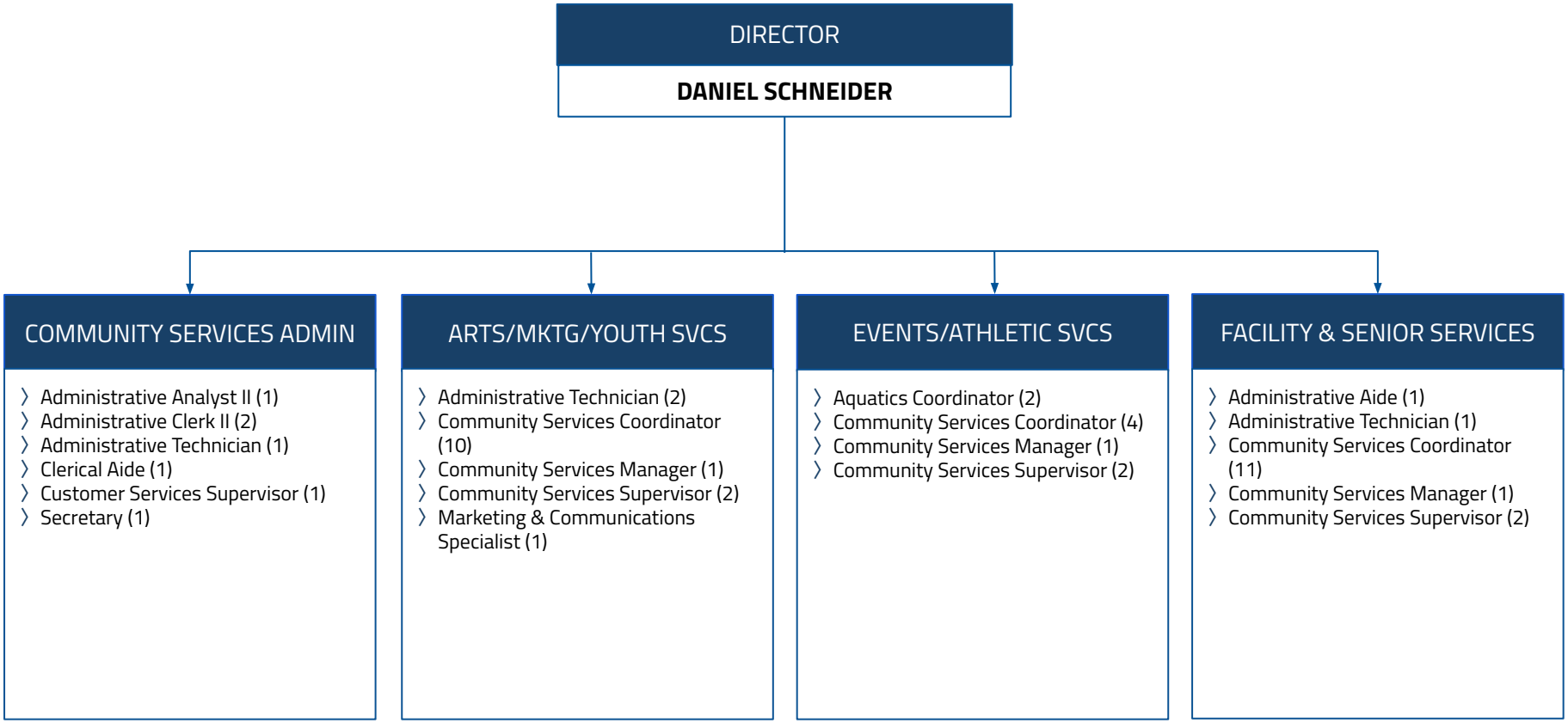
Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 18,093	$ 11,123	$ 13,280	$ 13,270	(0.08%)	$ 13,270	0.00%
Operating Costs	$ -	$ 472	$ 1,600	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ 830	$ 830	$ -	$ 460	0.00%	$ 460	0.00%
Total Expenditures	**$ 18,923**	**$ 12,425**	**$ 14,880**	**$ 13,730**	**(7.73%)**	**$ 13,730**	**0.00%**
Annual Percentage Change		(34.34%)	19.76%	(7.73%)		(7.73%)	

Organizational Chart

Community Services

Effective *7/1/2023*
Budgeted *49 FTE Positions*
Budgeted *355 Part-Time Positions*





Community Services



OVERVIEW

The Community Services Department is responsible for programs that promote active lifestyles and communities, support education and cultural awareness, and provide interactive recreational opportunities for Fontana residents of all ages. The department is comprised of four divisions (Administration, Arts/Marketing/Youth Services, Events & Athletic Services, and Facility & Senior Services) that work collectively to provide quality recreation, education and cultural art experiences for individuals, families, and the community. Programs, services and events offered by the department include special events, cultural arts, education and recreation classes, health and wellness activities, marketing and public communication efforts, youth and after school programs, sports, aquatics, facility management, and environmental and conservation programs. The department provides these programs, services, and events through 49 sports fields, 50 parks, 12 community centers, 7 miles of Pacific Electric Trail, 5 aquatic pool, waterslide, and splash pad centers, 5 outdoors sports pavilions and fitness circuits, 3 indoor fitness centers, 3 outdoor amphitheaters, 4 dog parks, 2 performing arts theaters, 2 skate parks, 1 gymnasium, and through partnerships with non-profit and service organizations throughout the county.

GOALS & PERFORMANCE MEASURES

Department Goals		City Council Goal
1	Provide quality recreation experiences to individuals, families and the community	3
2	Provide quality events, programs, services and facilities to strengthen community image and sense of place	7,3
3	Build partnerships and collaborations to enhance and expand service to the community	8
4	Provide comprehensive programs and activities that encourage community involvement	3
5	Promote health and wellness through education and activities that encourage an active lifestyle	3
6	Effectively communicate and promote programs, services and resources to the community through KFON, print publications and the Web	4,3
7	Actively seek alternative funding through grants/sponsorships to continue/enhance services and programs	4,8
8	Develop staff through training and involvement in professional organizations to establish leaders	4,8
9	Continue to enhance existing facilities and participate in the development of new facilities to meet the needs of the community	7

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Target 2024-2025	Department Goal
To increase participation in classes (only) offered:					
Total number of participants in all classes (enrolled)	5,400	10,256	12,820	16,025	1-6
Total number in attendance for all classes	20,367	44,878	56,097	70,121	1-6

GOALS & PERFORMANCE MEASURES - CONTINUED

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Target 2024-2025	Department Goal
To inform community of projects, developments and programs:					
Number of Community Services Department Facebook, Instagram, and Twitter post engagement	225,000	250,000	255,000	260,000	6
Number of department Marketing Cloud subscribers	24,000	30,000	32,000	34,000	6
Number of department Marketing Cloud email distributions	52	60	65	40	6
Number of marketing campaigns	50	23	55	40	6
Number of press releases sent to publications and media outlets	29	35	40	40	6
Number of community events attended to conduct outreach and promotion of CSD programs, services and resources	14	18	24	30	6
To increase private rentals at pools, neighborhood, and community centers:					
Total number of overall rentals	695	1,188	1,456	1,761	1,2,6,9
To provide quality senior services:					
Total number of meals served	24,770	27,500	35,000	37,500	1,5
Total number of seniors transported (one-way trips)	1,398	0	7,000	10,000	1
To provide health & fitness education info to community:					
Total number of clients receiving health and fitness information	75,438	134,892	139,000	143,000	5,6
Total participants utilizing fitness rooms	7,480	9117	9,800	10,750	1,5
To provide appropriate, accessible cultural arts programs/svcs:					
Total number of cultural arts program participants	6,820	21,400	23,500	25,850	1
To increase community/corporate partnerships:					
Number of partnerships developed	162	125	135	145	3
To provide aquatics programming to the community:					
Total number of participants in all aquatic classes	2,172	3985	4,015	4,015	1,5
Total number of participants in all aquatic activities	51,997	55,000	58,000	61,000	1,5
To provide social and educational programs:					
Number of preschool students in City programs (enrolled)	1,697	2673	2,700	3,000	1-6,8
Number of youth attendance in Fontana Extended Learning Program	216,744	464,120	594,000	594,000	1-3,5,7,8
Number of participants in environmental programs (urban ecology school visitors)	6,750	11,060	11,100	11,200	1-2
To provide quality City-wide, co-sponsored and recreational events to the community:					
Number of recreational events offered to the community	45	89	100	110	1-4,6
To increase participation in sports:					
Number of participants in pee wee and youth sports programs	2,263	3485	3,700	3,700	1,5
To increase participation in youth camps:					
Total number of participants registered in camps	3,306	3411	3,470	3,520	1-3

ACCOMPLISHMENTS

ACCOMPLISHMENTS - CONTINUED

- Note: The Community Services Department, in working towards a path to recovery from the COVID-19 pandemic, was able to return to providing regular reactional and facility operations. The Department is in the process of incrementally returning to operations contingent upon the availability of resources including personnel.
- *Arts*
- The annual Fontana Arts Festival returned in July 2022 with an attendance of more than **2,250** spectators. Event offerings included fine art gallery, artisan shopping, live music and dance entertainment, live painting demonstrations, interactive paint booths, food and refreshments.
- Celebrated Cultural Events with La Gran Fiesta, Dia De Los Muertos, and Jazz Fest, A Black History Celebration with a combined attendance estimated of **3,375** spectators**.**
- The Cultural Arts Division provided the return of the Youth Community Theater program through the production of Lion King, Jr. with **53** registered participants. The cast put on five performances with an overall attendance of **1,580** spectators**.** Current attendance numbers for Youth Community Theater saw in dramatic increase due to the thrill of being back in the theater. The program experienced a **61%** increase in performance spectators compared to the November 2019 production of the Little Mermaid.
- The Art Depot Gallery is estimated to host **31** Art events including Paint Nights, DIY Artistry, Imagination Studio, Special Needs Art Program and Art Masters' Program serving **400** registered participants. The Art Depot Gallery continued its expansion of programming and services which resulted in an increase of **3.8%** in participation compared to the 2021-2022 fiscal year.
- The Art Depot Gallery experienced an increase in gallery exhibit visits of **111%** from 4,500 visits in 2021- 2022 to **14,389** in 2022-2023. This increase could be attributed to increased marketing for art programming including the Arts Masters' Program, Imagination Studio, and SNAP. This increase was also due in part to additional art exhibits including the Summer Artist Showcase, the Indigenous People exhibit in partnership with the Fontana Unified School District, the High School Artist Showcase,
- The Leading Art Education Program (LEAP) visited **28** FUSD elementary and **5** middle schools in conjunction with the Fontana Expanded Learning Program. LEAP hosted 162 school visits serving an estimated total of **4,722** students.
- *Marketing & Communications*
- Distributed **50** news announcements including the monthly CSD email eNewsletter and Healthy Fontana eNewsletter.
- Distributed **35** press releases notifying the public of City's Community Services Department programs, events, and facilities.
- Increased Community Services Department presence on social media through new management software Sprout Social.
- Curated engaging, informative, and visually appealing content that highlights the services, programs and events offered through the Community Services Department.
- Produced over **2,600** Community Services Department related posts with over **250,000** engagements and **6 million** impressions.
- Social Media Audience (subscribers/followers) grew to **more than 47,000**.
- Promoted **23** campaigns – Fontana Arts Festival, Summer Concerts, Car Shows, Family Fun Nights, Let's Move on the Trail, Farmers' Markets, Garden Workshops, Open Enrollment Health Fair, Hispanic Heritage Festival, Spring Street Night Market, Halloween Festivities, Veterans Day Celebration & Writing Contest, Festival of Winter, Photos with Santa, Christmas Parade & Tree Lighting Ceremony, Jazz Fest, Teen Leadership Summit, Easter events, Summer Camp, Summer Campaign, Summer Hiring, and Pool Opening Day.

ACCOMPLISHMENTS - CONTINUED

- Participated in **15** City-wide events to promote engagement and awareness of the Community Services Department to the community.
- Produced **3** City of Fontana Community Services Department Activity Brochures (Fall 2022, Winter/Spring 2023, and Summer 2023) that were distributed at **20** public facilities and mailed to **60,242** Fontana homes.
- *FELP*
- Awarded $4,407,402 Proposition 49 After-School Education & Safety (ASES) grant to support out-of-school-time programs at elementary and middle schools in the Fontana Unified School District.
- Awarded new additional funding of $29,731,200 through the Expanded Learning Opportunities Program to support expanded opportunities out-of-school-time programs at elementary and middle schools in the Fontana Unified School District.
- Fontana Expanded Learning Program experienced an 147% increase in students serviced with an average of 1,711 students daily/over 200,000 youth annually.
- *MYAC*
- The Mayor's Youth Advisory Council experienced a participation increase of 7% with 49 members that volunteered over 700 hours organizing a variety of events.

Events & Athletic Services

- Partnered with Easterseals, Yaamava and the Los Angeles Dodger Foundation to host three baseball clinics that served over 75 individuals ages 6-40 years of age from the surrounding special needs community.
- Received California Parks and Recreation Society's Award of Excellence in Design for Central City Park.
- Received California Parks and Recreation Society's, Aquatics Section, Award for Innovative Programming for the Adapted Swim Lessons Program.
- Issued over 5700 Athletic Field Permits to football, indoor/outdoor soccer, baseball, and softball organizations.
- Allocated over 52000 hours of field space to sports related user groups and provided oversight for all Field and Shelter permits through the Field Management Program
- Aquatic programming served over 51000 participants including drop-in programs and the Fontana Aquatics Club
- Annually hosts over 150 elementary school age children at the Mary Vagle Nature Center for Arbor Day.

Facility & Senior Services

- Developed and implemented programming for our special needs population with over 41 social events and over 2,870 attendance.
- Held 16 Fontana Walks! community walking events and reached 10.7 billion steps since inception.
- Distributed monthly health and wellness newsletters to over 4,500 subscribers.
- Distributed over 1,000 COVID-19 test kits during four drive-up events at Don Day and Cypress centers.
- Added over 30 new in-person classes in 2022.

ACCOMPLISHMENTS - CONTINUED

- Launched A Little Free Library at Don Day in March 2022, and is circulating over 500 books quarterly.
- Received community grants from Kaiser Permanente in the amount of $34,000 to implement and continue "The Awareness Project". This is a program aimed at raising awareness and reducing the negative stigma around mental health.
- Partnered with Feeding America in providing over 200 food boxes each month to seniors at the Fontana Community Senior Center.
- 57,838 seniors received services through nutrition, senior clubs, classes, resources, and events at the Fontana Community Senior Center.

DEPARTMENTAL SUMMARY

Fund		Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
COMMUNITY SERVICES									
101	General Fund	Community Svcs Admin	1,318,268	1,587,990	1,896,490	2,138,880	12.78%	2,147,880	0.42%
101	General Fund	Arts/Marketing/Youth Svcs	1,043,894	1,520,854	2,534,066	2,316,130	(8.60%)	2,349,190	1.43%
101	General Fund	Facility & Senior Svcs	2,728,279	3,967,576	5,633,059	5,907,070	4.86%	6,020,570	1.92%
101	General Fund	Events & Athletic Services	2,551,865	4,185,841	4,927,765	4,986,890	1.20%	5,000,020	0.26%
		Total General Fund	**7,642,306**	**11,262,261**	**14,991,380**	**15,348,970**	**2.39%**	**15,517,660**	**1.10%**
105	KFON	Events & Athletic Services	100,118	92,681	-	-	N/A	-	N/A
110	GF Operating Projects	Facility & Senior Svcs	-	59,085	51,815	-	(100.00%)	-	N/A
282	Solid Waste Mitigation	Events & Athletic Services	38,815	42,904	50,150	53,480	6.64%	53,470	(0.02%)
301	Grants	Arts/Marketing/Youth Svcs	-	-	60,070	-	(100.00%)	-	N/A
301	Grants	Facility & Senior Svcs	26,655	-	202,050	-	(100.00%)	-	N/A
302	ARPA 2021	Arts/Marketing/Youth Svcs	-	-	250,000	-	(100.00%)	-	N/A
385	After School Program	Arts/Marketing/Youth Svcs	3,024,569	3,193,997	5,678,101	3,843,840	(32.30%)	3,842,090	(0.05%)
386	ASES ELO-P Grant	Arts/Marketing/Youth Svcs	-	184,546	4,293,364	27,218,250	533.96%	27,223,400	0.02%
387	ASES ELO-P TK Grant	Facility & Senior Svcs	-	-	453,690	431,150	(4.97%)	432,680	0.35%
		Total Other Funds	**3,190,157**	**3,573,213**	**11,039,240**	**31,546,720**	**185.77%**	**31,551,640**	**0.02%**
		Total Community Services	**10,832,463**	**14,835,474**	**26,030,620**	**46,895,690**	**80.16%**	**47,069,300**	**0.37%**
		Total Budgeted Full-Time Positions	**46.00**	**46.00**	**51.00**	**49.00**	**(3.92%)**	**49.00**	**0.00%**
		Total Budgeted Part-Time Positions	**426.00**	**382.00**	**355.00**	**355.00**	**0.00%**	**355.00**	**0.00%**

Fund: 101 GENERAL FUND **Division: COMMUNITY SVCS ADMIN**

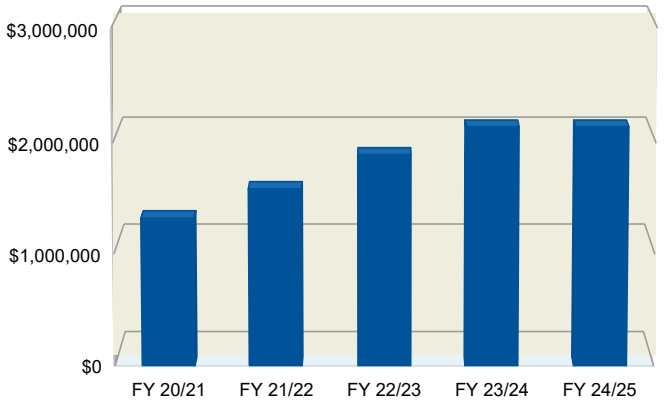
Mission Statement

To respond to the needs of the community for recreational, cultural and other human services related programs. The Department will achieve this mission through the development and administration of diversified recreational and cultural programs which are incorporated into community and neighborhood centers, senior citizen activities, after school programs, sports programs, health & wellness, and special community events.

Selected Service Objectives

- To create activities that will emphasize positive alternatives for youth, reducing alienation and anti-social behavior
- To provide children`s programs, contract instructional classes, senior programming, activities for the developmentally disabled, outdoor nature programs and cultural events
- To provide arts programming for youth in the community
- To implement the City`s work plan for the enhancement of community service programming
- To prioritize grant writing efforts for additional resource opportunities

Five-Year Expenditures



Five Year History

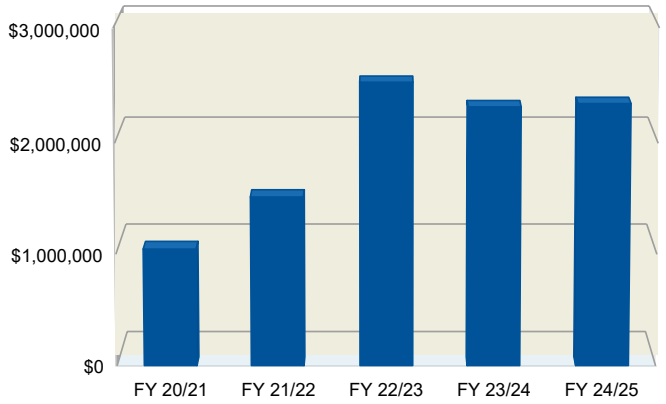
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 753,786	$ 796,354	$ 967,629	$ 890,240	(8.00%)	$ 899,100	1.00%
Operating Costs	$ 42,255	$ 95,617	$ 182,762	$ 202,730	10.93%	$ 202,730	0.00%
Contractual Services	$ 1,099	$ 25,979	$ 13,929	$ 53,840	286.53%	$ 53,840	0.00%
Internal Services Charges	$ 514,520	$ 670,040	$ 670,040	$ 707,670	5.62%	$ 707,810	0.02%
Capital Expenditure	$ 6,608	$ -	$ 62,130	$ 284,400	357.75%	$ 284,400	0.00%
Total Expenditures	**$ 1,318,268**	**$ 1,587,990**	**$ 1,896,490**	**$ 2,138,880**	**12.78%**	**$ 2,147,880**	**0.42%**
Annual Percentage Change		20.46%	19.43%	12.78%		13.26%	
Budgeted Staffing Level (FTEs)	7.00	7.00	8.00	8.00		8.00	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	1.00		1.00	

Fund: 101 GENERAL FUND **Division: ARTS/MARKETING/YOUTH SVCS**

Mission Statement

To provide quality programs and services that encourage community involvement, partnerships and life-long learning through cultural arts.

Five-Year Expenditures



Selected Service Objectives

- To continue to integrate cultural arts into existing Community Services Department programs, services and facilities for optimal public exposure to the arts and maximized use of facilities
- To collaborate/coordinate with other local/regional arts providers to optimize services
- To enhance marketing efforts to increase awareness and involvement of programs and services
- Camps
- To provide an after school program
- To provide a variety of Youth, educational, enrichment, and recreation programs

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 839,115	$ 1,135,021	$ 1,731,186	$ 1,719,780	(0.66%)	$ 1,749,960	1.75%
Operating Costs	$ 55,248	$ 154,894	$ 234,190	$ 244,930	4.59%	$ 255,600	4.36%
Contractual Services	$ 104,971	$ 189,339	$ 527,090	$ 291,720	(44.65%)	$ 283,160	(2.93%)
Internal Services Charges	$ 44,560	$ 41,600	$ 41,600	$ 59,700	43.51%	$ 60,470	1.29%
Total Expenditures	**$ 1,043,894**	**$ 1,520,854**	**$ 2,534,066**	**$ 2,316,130**	**(8.60%)**	**$ 2,349,190**	**1.43%**
Annual Percentage Change		45.69%	66.62%	(8.60%)		(7.30%)	
Budgeted Staffing Level (FTEs)	8.00	8.00	9.00	9.00		9.00	
Budgeted Staffing Level (PT FTEs)	22.00	17.00	20.00	20.00		20.00	

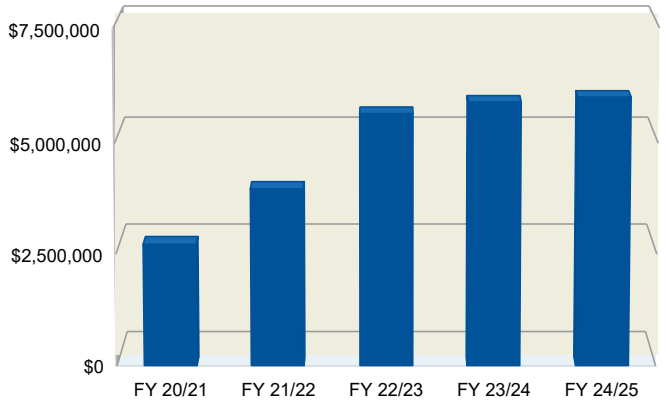
COMMUNITY SERVICES DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: FACILITY & SENIOR SVCS**

Mission Statement

To provide and promote widely diversified comprehensive programs, classes, and activities that encourage youth, adult, health, fitness, educational and social opportunities in the community.

Five-Year Expenditures



Selected Service Objectives

- To provide Tiny Tot programs
- To provide a variety of Youth educational, enrichment, and recreation programs
- To assess and enhance services offered to residents with disabilities
- To provide quality youth day camp programs
- To provide fitness programs for all ages
- To continue the commitment for development of community partnerships
- To continue collaboration with Fontana Unified School District in providing the Summer Lunch/Snack Program to ages 5-18

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 2,243,504	$ 3,236,345	$ 4,526,609	$ 4,495,130	(0.70%)	$ 4,571,800	1.71%
Operating Costs	$ 346,589	$ 397,438	$ 493,210	$ 531,000	7.66%	$ 540,200	1.73%
Contractual Services	$ 24,196	$ 148,351	$ 496,640	$ 725,070	46.00%	$ 750,780	3.55%
Internal Services Charges	$ 113,990	$ 116,600	$ 116,600	$ 155,870	33.68%	$ 157,790	1.23%
Capital Expenditure	$ -	$ 68,842	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 2,728,279**	**$ 3,967,576**	**$ 5,633,059**	**$ 5,907,070**	**4.86%**	**$ 6,020,570**	**1.92%**
Annual Percentage Change		45.42%	41.98%	4.86%		6.88%	
Budgeted Staffing Level (FTEs)	16.00	16.00	15.00	15.00		15.00	
Budgeted Staffing Level (PT FTEs)	142.00	129.00	104.00	104.00		104.00	

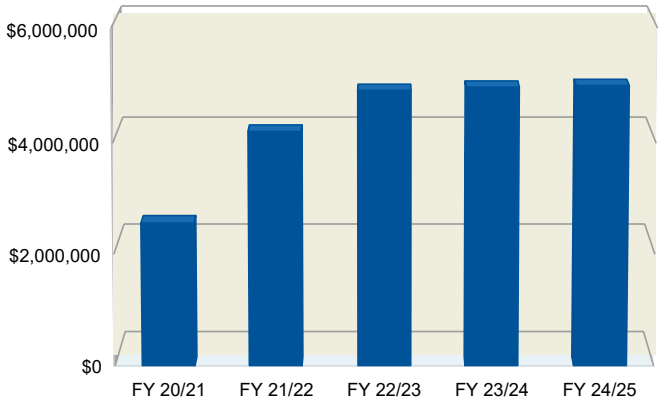
Fund: 101 GENERAL FUND

Division: EVENTS & ATHLETIC SERVICES

Mission Statement

To provide programs and services that promote Community unity through sports, aquatics, events, partnerships, and environmental education.

Five-Year Expenditures



Selected Service Objectives

- To provide seasonal aquatic programs at five aquatic sites and year-round aquatic programs at the Fontana Aquatic Center and seasonal programming at the Martin Tudor Splash Park
- To provide sports programs for all ages
- To provide aquatic safety and educational courses to citizens throughout the community
- To proactively address the challenges facing Information Technology and improve customer service
- To provide aquatic and field rental opportunities city-wide
- To provide a variety of special events including Fontana Days Half Marathon, Festival of Winter, Arts Festival, July 4th, Summer Concerts, and specialty events
- To educate urban ecology through hands-on place-based learning
- To promote programs, services, and communication utilizing KFON community television
- To obtain and develop community and business partnerships

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,990,400	$ 2,972,451	$ 3,496,845	$ 3,544,260	1.36%	$ 3,560,590	0.46%
Operating Costs	$ 128,327	$ 425,387	$ 484,060	$ 516,030	6.60%	$ 512,750	(0.64%)
Contractual Services	$ 340,028	$ 698,573	$ 837,430	$ 764,010	(8.77%)	$ 764,090	0.01%
Internal Services Charges	$ 93,110	$ 89,430	$ 89,430	$ 122,590	37.08%	$ 122,590	0.00%
Capital Expenditure	$ -	$ -	$ 20,000	$ 40,000	100.00%	$ 40,000	0.00%
Total Expenditures	**$ 2,551,865**	**$ 4,185,841**	**$ 4,927,765**	**$ 4,986,890**	**1.20%**	**$ 5,000,020**	**0.26%**
Annual Percentage Change		64.03%	17.72%	1.20%		1.47%	
Budgeted Staffing Level (FTEs)	12.00	12.00	12.00	9.00		9.00	
Budgeted Staffing Level (PT FTEs)	109.00	89.00	125.00	125.00		125.00	

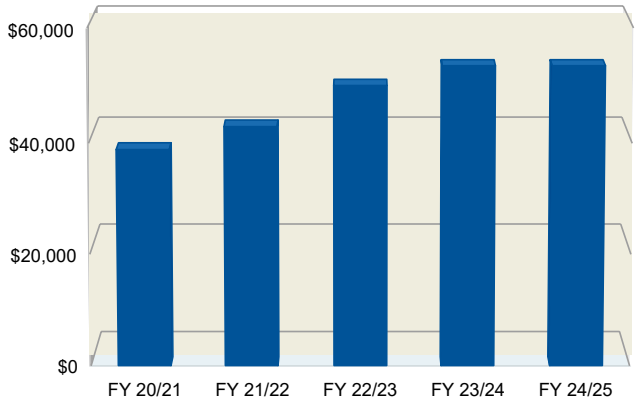
Fund: 282 SOLID WASTE MITIGATION

Division: EVENTS & ATHLETIC SERVICES

Mission Statement

To provide citizens of Fontana with greater accessibility to, and understanding of, the City`s conservation and recycling programs by producing and distributing information and conducting educational events and programs at the Mary Vagle Nature Center.

Five-Year Expenditures



Selected Service Objectives

- To provide a variety of conservation, recycling and environmental-based educational opportunities
- To provide the annual Arbor Day event
- To provide an environmental education program
- To collaborate/coordinate with other local/regional education partners
- To provide the annual National Public Lands Day event.

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 37,025	$ 36,286	$ 42,440	$ 46,870	10.44%	$ 46,870	0.00%
Operating Costs	$ -	$ 4,618	$ 2,710	$ 3,350	23.62%	$ 3,350	0.00%
Contractual Services	$ -	$ -	$ 3,000	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ 1,790	$ 2,000	$ 2,000	$ 3,260	63.00%	$ 3,250	(0.31%)
Total Expenditures	**$ 38,815**	**$ 42,904**	**$ 50,150**	**$ 53,480**	**6.64%**	**$ 53,470**	**(0.02%)**
Annual Percentage Change		10.53%	16.89%	6.64%		6.62%	
Budgeted Staffing Level (PT FTEs)	2.00	2.00	3.00	3.00		3.00	

Fund: 385 AFTER SCHOOL PROGRAM **Division: ARTS/MARKETING/YOUTH SVCS**

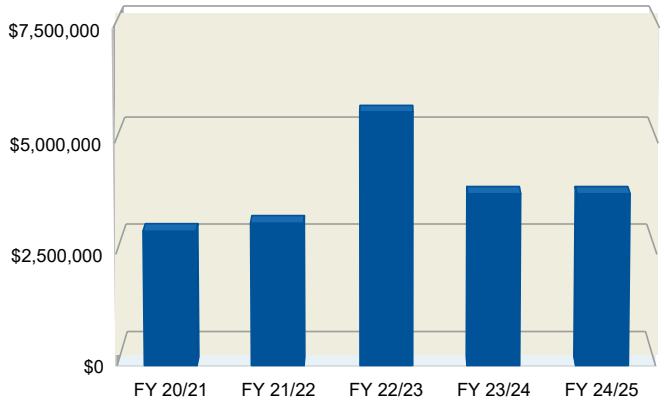
Mission Statement

To continue to develop the partnerships with Fontana Unified School District and the Boys and Girls Club of Fontana to implement a quality recreational and educational after school program utilizing State funding.

Selected Service Objectives

- To continue the partnership with the Fontana Unified School District and the Boys and Girls Club of Fontana to enhance the Proposition 49 state-funded Fontana Extended Learning Program.
- To offer free, quality after school programs at 5 Fontana Unified School District middle schools
- To offer free, quality after school programs at 28 Fontana Unified School District elementary schools

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 2,504,284	$ 2,242,218	$ 4,533,923	$ 3,690,360	(18.61%)	$ 3,688,620	(0.05%)
Operating Costs	$ 381,290	$ 779,273	$ 129,535	$ 133,480	3.05%	$ 133,470	(0.01%)
Contractual Services	$ 112,051	$ 150,378	$ 991,553	$ 20,000	(97.98%)	$ 20,000	0.00%
Internal Services Charges	$ 26,944	$ 22,128	$ 23,090	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 3,024,569**	**$ 3,193,997**	**$ 5,678,101**	**$ 3,843,840**	**(32.30%)**	**$ 3,842,090**	**(0.05%)**
Annual Percentage Change		5.60%	77.77%	(32.30%)		(32.33%)	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	3.00		3.00	
Budgeted Staffing Level (PT FTEs)	141.00	144.00	73.00	73.00		73.00	

Fund: 386 ASES ELO-P GRANT

Division: ARTS/MARKETING/YOUTH SVCS

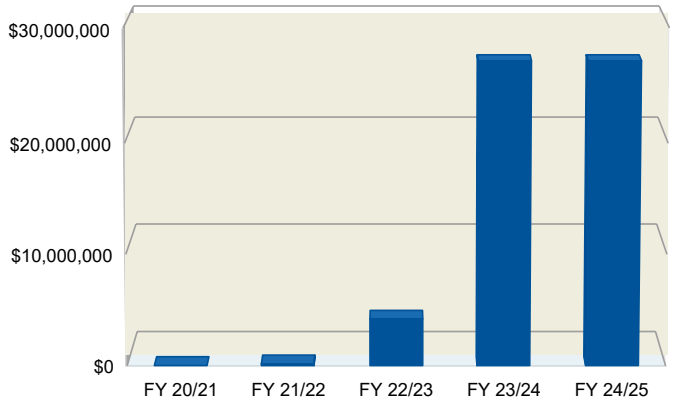
Mission Statement

To continue the partnership with Fontana Unified School District and the Boys and Girls Club of Fontana to expand the implementation of quality recreational and educational after school programming utilizing State funding provided by the Expanded Learning Opportunities Program.

Selected Service Objectives

- To continue the partnership with the Fontana Unified School District and the Boys and Girls Club of Fontana to enhance the Proposition 49 state-funded Fontana Expanded Learning Program.
- To offer free, quality after school programs at five (5) Fontana Unified School District middle schools.
- To offer free, quality after school programs at twenty-eight (28) Fontana Unified School District elementary schools.

Five-Year Expenditures



Five Year History

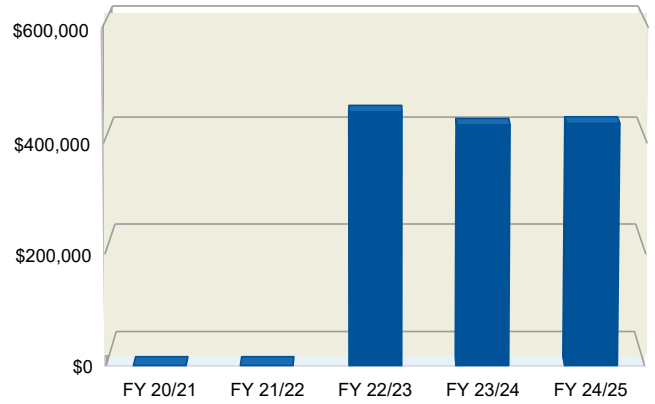
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 92,858	$ 2,676,052	$ 3,607,640	34.81%	$ 3,612,790	0.14%
Operating Costs	$ -	$ 27,813	$ 567,907	$ 11,581,830	1939.39%	$ 11,581,830	0.00%
Contractual Services	$ -	$ 62,913	$ 1,049,405	$ 12,028,780	1046.25%	$ 12,028,780	0.00%
Internal Services Charges	$ -	$ 962	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ -**	**$ 184,546**	**$ 4,293,364**	**$ 27,218,250**	**533.96%**	**$ 27,223,400**	**0.02%**
Annual Percentage Change		0.00%	2226.45%	533.96%		534.08%	
Budgeted Staffing Level (FTEs)	-	-	2.50	3.50		3.50	
Budgeted Staffing Level (PT FTEs)	-	-	23.00	23.00		23.00	

Fund: 387 ASES ELO-P TK GRANT **Division: FACILITY & SENIOR SVCS**

Mission Statement

To provide the Fontana Unified School District's pre-school age students with after school enrichment experiences related to learning and socialization, assisting with a student's readiness to transition into elementary school.

Five-Year Expenditures



Selected Service Objectives

- To partner with Fontana Unified School District to provide students age 3-5 with new after school programming.
- To offer FUSD two city locations to host this program: Don Day Neighborhood Center Cypress Neighborhool Center.
- To provide a variety of social, recreational, and educational components & lesson plans to students ages 3-5.
- To provide service to students on all school days as well as thirs

Five Year History

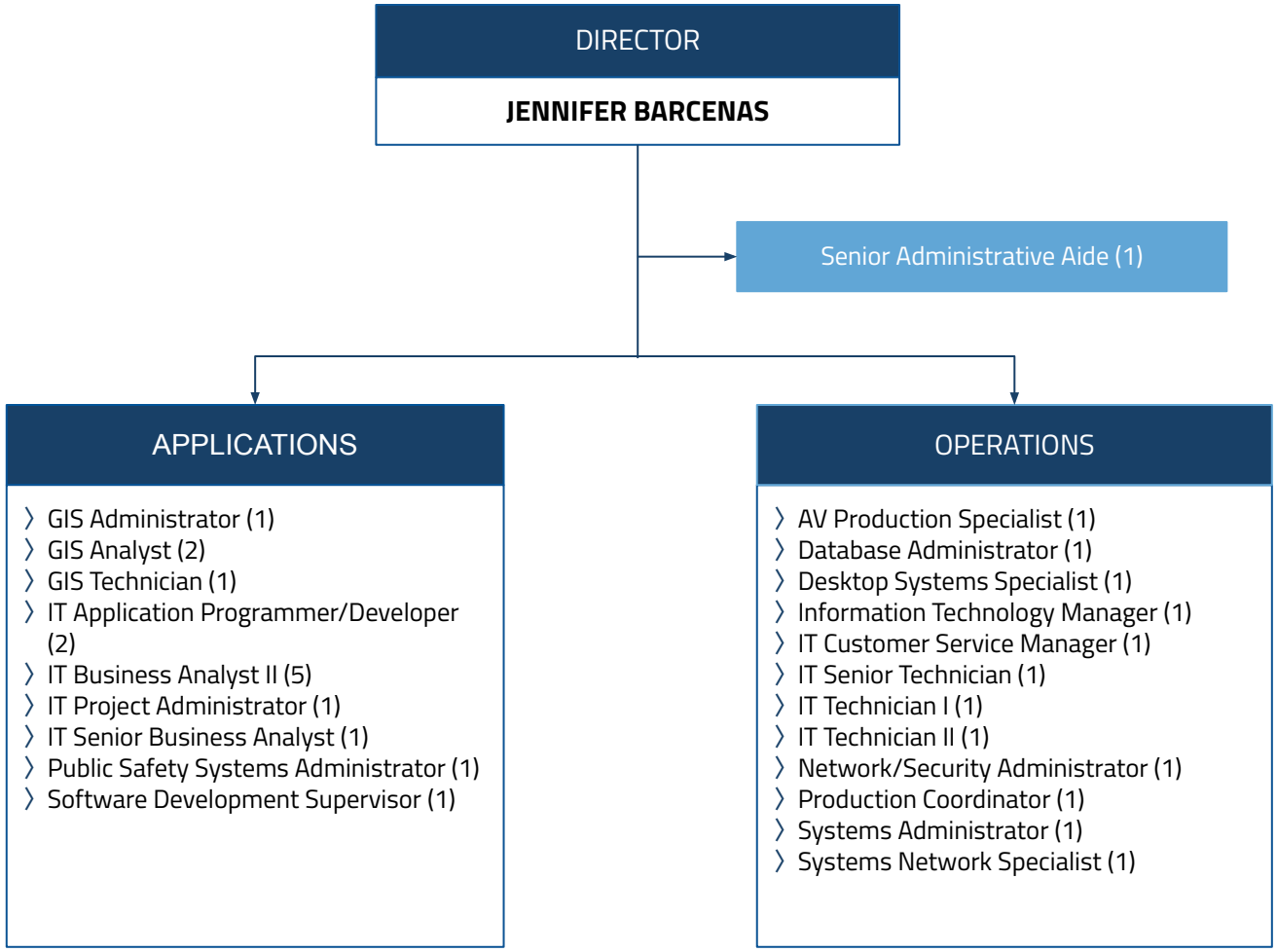
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 367,790	$ 344,730	(6.27%)	$ 346,260	0.44%
Operating Costs	$ -	$ -	$ 77,900	$ 78,420	0.67%	$ 78,420	0.00%
Contractual Services	$ -	$ -	$ 8,000	$ 8,000	0.00%	$ 8,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ 453,690**	**$ 431,150**	**(4.97%)**	**$ 432,680**	**0.35%**
Annual Percentage Change		0.00%	0.00%	(4.97%)		(4.63%)	
Budgeted Staffing Level (FTEs)	-	-	1.50	1.50		1.50	
Budgeted Staffing Level (PT FTEs)	-	-	6.00	6.00		6.00	


FONTANA
CALIFORNIA

Organizational Chart

Innovation and Technology

Effective *7/1/2023*
Budgeted *29 FTE Positions*
Budgeted *7 Part-Time Positions*





Innovation and Technology



OVERVIEW

The Department's mission is to provide superior service to city staff, enabling them to meet or exceed citizen expectations and reduce costs through the effective integration of technology and efficient business processes.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	Provide a high level of service and communicate with staff and vendors in a timely and accurate manner	2
2	Data will be collected and managed as an asset, validated to ensure its accuracy, and protected from unauthorized access and use	4
3	Information assets will be readily accessible, when needed, to those authorized to view and/or use them	5
4	Staff will be efficient and effective in the use of all appropriate technology systems	4
5	City technology acquisitions will optimize the coordination of data exchange between systems in all departments and adhere to standards of connectivity, compatibility, and support	4
6	The City will preserve the integrity of all information assets and remain prepared at all times to transfer the operation of mission-critical systems to alternate computer systems in the event of disaster	8
7	The data assets managed and maintained by the city's computer systems will be organized and presented in a manner that provides appropriate business analytics and useful information from which business decisions can be made	5
8	All aspects of operations will be subject to review and governance to ensure alignment with statutory compliance and the city's mission	4
9	As a government agency, supported by public funds, it is our fiduciary responsibility to ensure that our technology resources are shared wherever possible (either as provider or user) with other public agencies such as school districts, county, state and federal organizations	2

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Target 2024-2025	Department Goal
To consistently provide a high quality of service to staff:					
Customer satisfaction rating of satisfied or very satisfied	97%	95%	95%	95%	1
To improve staff efficiency through training (hrs):					
Provide 80 hours of in-service training for application and desktop systems	46	80	80	80	2
To be responsive to the technology needs of staff:					
Percent of requests resolved within defined service level agreements	93%	95%	95%	95%	3

ACCOMPLISHMENTS

ACCOMPLISHMENTS

- **New Planning and Permitting System** - In 2021 the Innovation and Technology department began efforts to improve business processes in the land management and permitting systems. During the pandemic it became clear that paper processes were no longer an effective way of serving our residents nor business partners. The city wished to replace the existing solution with an improved digital solution to meet the needs of city employees, residents, and businesses. Over the course of a year, city staff reviewed processes and gathered requirements for a new solution. A new solution was selected in late 2021 to help improve processes in the land management and permitting system space. Throughout 2022 the IT department has continued to lead this project working alongside almost every city department to ensure the new solution will be tailored to meet the city of Fontana's needs in this space. This project has been a 3-year effort and we are now nearing the tail-end of the project. The new, improved solution will seamlessly connect with surrounding systems, assist customers with an easy-to-use interface, ensure city employees process requests in a consistent and efficient manner, and provide dynamic insights to internal operations. The new solution is expected to go-live in the spring of 2023.

- **Fontana 311 System** - The City of Fontana is in the process of developing and implementing the Fontana 311 system to improve communication and streamline services to its Residents and Businesses by bringing all customer interactions to one central location.

  The Fontana 311 system will be a one-stop shop for businesses and residents to file complaints, get answers to questions, keep residents informed and improve citizen engagement. The IT department working alongside our Marketing and Communications office has led a project this year to develop a system for Fontana. The project is being led by the Innovation and Technology department and sponsored by our Communications and Marketing office. There has been extensive work throughout this calendar year with almost every city department to ensure all city services are captured within the application.

  Residents will be able to call 311, use a website or our 311 app to make that first request and then see it through to completion. The Fontana 311 system will allow staff to track requests from initiation to completion. The Fontana 311 system is scheduled to go-live in December of 2022.

- **Fleet Management System** - The City of Fontana implemented the IntelliHub fleet/vehicle tracking system by Forward Thinking Solutions (FTS) to help track locations and usage of our operational fleet assets. The city did not have a way to locate vehicles or fleet-type equipment when stolen or during emergencies. The system also provides valuable vehicle metric information such as current odometer readings, idle time, and fuel efficiency, and helps schedule needed maintenance.

  This new solution has given our Public Works Fleet Management division the ability to track one of the city's most expensive asset types, our fleet. The solution has also allowed staff to save valuable time during emergency/disaster-type events in finding current locations of needed or what equipment is nearest to a specific need. This solution has increased efficiencies in the fleet maintenance process.

- **Improved Marketing and Communications Tools** - The Marketing and Communications office is the "voice of the city" and as such, it is imperative the team have technology that will support its efforts. Staff in the IT department worked with our Marketing and Communication department this year to transition off outdated technology and onto new solutions that will allow the team to streamline processes. New tools will help our marketing department send campaigns in detail to be targeted groups (citizens, business, employees, etc.) relaying the message to the group of interest. It will provide statistics to the marketing dept of how many people clicked and read the email, what interests are people in. The new solution will automate existing processes and give the department the analytics needed to ensure successful campaigns for our city.

  Another solution that was put in place is Sprout Social which will replace three platforms that were in use to manage our social media and give employees with social media access better tools to manage city social media pages. Sprout Social harnesses social conversations that enable businesses to listen, analyze, publish, and engage with constituents on a personal level, which helps improve overall interaction, as well as better returns for the organization as well.

ACCOMPLISHMENTS - CONTINUED

- **Cypress Center Audio Visual System** - The Cypress Neighborhood Center Multipurpose Room serves as a multi-functional space that can be used for a variety of rental opportunities. Residents, businesses, and private parties have the opportunity to rent the spacious room for conferences, luncheons, speaking engagements, award ceremonies, performances, birthday parties, weddings, and family gatherings. Full usage of the Cypress Neighborhood Center Multipurpose Room can accommodate up to 286 people theater style and 130 with chairs and tables.

  During this calendar year, the IT department worked alongside Community Services staff to bring a new audio-visual to the center's multipurpose room. The new state-of-the-art system offers residents and business partners the opportunity to use the room in various layouts with some of the latest audiovisual technology. This has brought a much-needed improvement to a center that is now anchored by Central City Park and has seen an increase in activity by both local residents and business partners.

- **Strengthened Cybersecurity Posture** - During this calendar year, the Innovation and Technology department took significant strides to strengthen the city's cybersecurity posture. As the city's network expands, both in size and number of users, the effort needed to properly secure and monitor the network from cybersecurity threats increases. Following the results of an assessment, the IT department evaluated various solutions in network detection and response and endpoint detection and response. The solution that was selected combined network detection and response solution in one. The solution was funded by ARPA funds as part of a larger effort by the department to expand public Wi-Fi at community centers and parks to provide broader access to Wi-Fi to the residents of the City of Fontana and visitors of Fontana's facilities. Expanded access to Wi-Fi better supports the students that use Fontana's facilities after school, during school for remote learning, or for independent learning programs. Expanded Wi-Fi at the City's community centers and parks also puts the city in a better position to provide Internet access to members of the public during disasters or safety concerns when the centers are used as evacuation centers or shelters, affording them better access to news, loved ones, and resources.

  Given the challenges with supply chain disruption brought on by COVID, the large effort to expand the wireless network will not be completed until 2023.

Internal Developments:

- **Vulnerable Persons Registry**

  The IT Department worked alongside our Police Department to develop a Vulnerable Person Registry.

  This Vulnerable Person Registry is a free, voluntary service offered by the Fontana Police Department to promote better communication and contact between vulnerable persons, those who love and support them, and the police. This registry allows for quick access to valuable, critical information about the vulnerable individual, which may be used during interactions with a vulnerable person.

  The voluntary registry will retain information on whom our Police Department should try to call if permittable in an emergency, allow for detailed descriptions of the vulnerable person, known sensitivities, preferences for communication, best methods of approach, suggestions for de-escalation techniques, and much more. The information in the registry will assist officers in communicating with, attending a residence of, or responding to an emergency involving a vulnerable person that is registered.

Visit our website to learn more: Vulnerable Persons Registry | Fontana, CA - Official Website

DEPARTMENTAL SUMMARY

Fund		Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
INNOVATION AND TECHNOLOGY									
101	General Fund	IT Administration	414,304	169,422	539,943	462,320	(14.38%)	462,180	(0.03%)
101	General Fund	Applications	1,533,277	1,648,721	1,953,293	2,255,730	15.48%	2,268,360	0.56%
101	General Fund	Operations	1,626,376	1,758,308	2,178,336	2,097,430	(3.71%)	2,117,660	0.96%
		Total General Fund	**3,573,957**	**3,576,451**	**4,671,572**	**4,815,480**	**3.08%**	**4,848,200**	**0.68%**
102	City Technology	Applications	2,854,432	3,775,310	6,996,225	2,903,120	(58.50%)	2,855,760	(1.63%)
102	City Technology	Operations	664,519	543,625	3,421,675	2,755,650	(19.46%)	2,956,590	7.29%
103	Facility Maintenance	Operations	861,243	796,018	893,810	823,650	(7.85%)	824,350	0.08%
105	KFON	Operations	-	-	254,540	26,450	(89.61%)	26,450	0.00%
223	Federal Asset Seizure	Operations	237,951	278,438	433,611	-	(100.00%)	-	N/A
302	ARPA 2021	Applications	-	-	466,411	-	(100.00%)	-	N/A
601	Capital Reinvestment	Applications	304,967	1,503,754	2,631,998	-	(100.00%)	-	N/A
601	Capital Reinvestment	Operations	406,416	-	18,584	-	(100.00%)	-	N/A
622	Storm Drain	IT Administration	1,617	3,207	-	-	N/A	-	N/A
701	Sewer Maint & Operations	Applications	296,692	307,239	322,600	344,130	6.67%	343,780	(0.10%)
702	Sewer Capital Projects	Applications	3,288	6,415	-	-	N/A	-	N/A
		Total Other Funds	**5,631,125**	**7,214,006**	**15,439,454**	**6,853,000**	**(55.61%)**	**7,006,930**	**2.25%**
		Total Innovation and Technology	**9,205,082**	**10,790,457**	**20,111,026**	**11,668,480**	**(41.98%)**	**11,855,130**	**1.60%**
		Total Budgeted Full-Time Positions	**26.00**	**26.00**	**27.00**	**29.00**	**7.41%**	**29.00**	**0.00%**
		Total Budgeted Part-Time Positions	**2.00**	**1.00**	**7.00**	**7.00**	**0.00%**	**7.00**	**0.00%**

INNOVATION AND TECHNOLOGY DEPARTMENT — DIVISION BUDGET SUMMARY

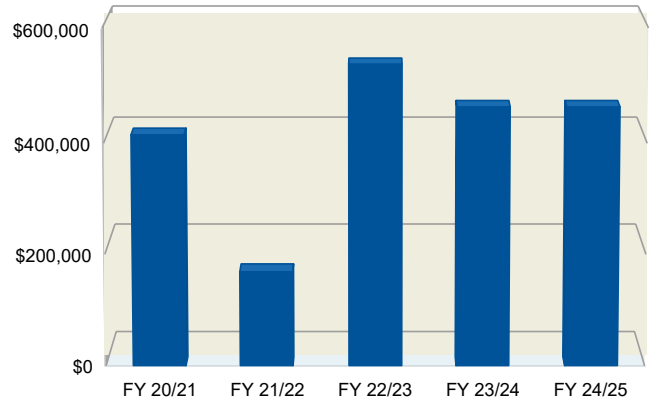
Fund: 101 GENERAL FUND

Division: IT ADMINISTRATION

Mission Statement

To provide high quality, reliable, and cost effective technology resources and services that will assist all City departments in achieving their respective missions.

Five-Year Expenditures



Selected Service Objectives

- To operate in accordance with the City`s Technology Master Plan
- To facilitate and expedite the technology decision making process
- To recruit and retain the best and brightest technical talent and enable them to stay current with changes and improvements in technology
- To ensure that appropriate technologies are applied to make City employees more productive and efficient
- To create and integrate policies, processes and procedures related to the use of computer systems and other technologies in all departments
- To coordinate the City`s physical and cyber security systems

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 384,831	$ 218,260	$ 399,743	$ 417,630	4.47%	$ 417,560	(0.02%)
Operating Costs	$ 3,753	$ (75,438)	$ 13,600	$ 13,600	0.00%	$ 13,600	0.00%
Internal Services Charges	$ 25,720	$ 26,600	$ 26,600	$ 31,090	16.88%	$ 31,020	(0.23%)
Capital Expenditure	$ -	$ -	$ 100,000	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 414,304**	**$ 169,422**	**$ 539,943**	**$ 462,320**	**(14.38%)**	**$ 462,180**	**(0.03%)**
Annual Percentage Change		(59.11%)	218.70%	(14.38%)		(14.40%)	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	2.00		2.00	

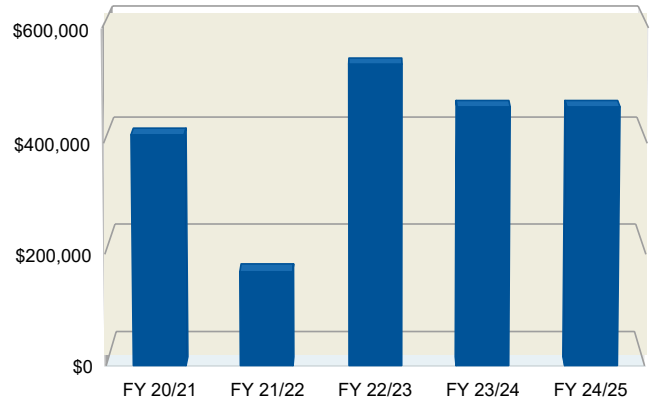
INNOVATION AND TECHNOLOGY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: APPLICATIONS**

Mission Statement

To provide and support the city`s applications through business analysis and integration.

Five-Year Expenditures



Selected Service Objectives

- To follow the department`s software development standards and industry best practices
- To assist and expedite technology decision-making
- To analyze current business practices and optimize and improve processes and procedures through the use of technology integration where and when appropriate
- To implement standards in a meaningful way to promote efficiency, improve documentation, and enable high-quality support services
- To provide high-quality project management services for new technology projects
- To provide guidance and leadership in the integration of business process and technology systems
- To build and maintain enterprise Geographic Information Systems as well as quality standards for GIS data within the city
- To providie analytics on our information assets to help management with policies and decision-making
- To stay within budget

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,492,167	$ 1,604,171	$ 1,908,743	$ 2,179,470	14.18%	$ 2,192,020	0.58%
Internal Services Charges	$ 41,110	$ 44,550	$ 44,550	$ 76,260	71.18%	$ 76,340	0.10%
Total Expenditures	**$ 1,533,277**	**$ 1,648,721**	**$ 1,953,293**	**$ 2,255,730**	**15.48%**	**$ 2,268,360**	**0.56%**
Annual Percentage Change		7.53%	18.47%	15.48%		16.13%	
Budgeted Staffing Level (FTEs)	11.25	11.25	11.00	13.25		13.25	
Budgeted Staffing Level (PT FTEs)	2.00	1.00	-	-		-	

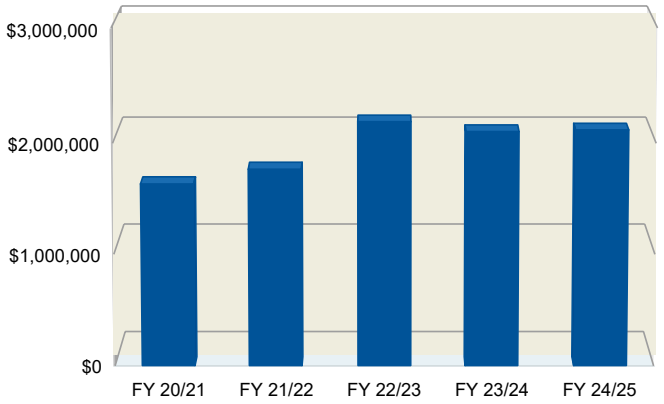
INNOVATION AND TECHNOLOGY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND **Division: OPERATIONS**

Mission Statement

To provide highly trained and efficient staff to support the city`s technology infrastructure, telecommunications, and security systems and provide quality support services to city staff.

Five-Year Expenditures



Selected Service Objectives

- To assist and expedite technology decision-making
- To provide high-quality project management services for infrastructure projects
- To implement standards that promote efficiency, improve documentation, and maintain high-quality support services
- To use technology to secure and protect the city`s facilities, staff, and information assets
- To stay current with the technologies that will help the city operate more efficiently
- To improve staff productivity through the effective use of technology
- To improve staff productivity through the use of best practices such as ITIL and IT Service Management (ITSM)
- To hold staff accountable for meeting performance standards
- To stay within budget

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,581,646	$ 1,712,118	$ 2,132,146	$ 2,027,030	(4.93%)	$ 2,046,910	0.98%
Internal Services Charges	$ 44,730	$ 46,190	$ 46,190	$ 70,400	52.41%	$ 70,750	0.50%
Total Expenditures	**$ 1,626,376**	**$ 1,758,308**	**$ 2,178,336**	**$ 2,097,430**	**(3.71%)**	**$ 2,117,660**	**0.96%**
Annual Percentage Change		8.11%	23.89%	(3.71%)		(2.79%)	
Budgeted Staffing Level (FTEs)	11.00	11.00	12.25	12.00		12.00	
Budgeted Staffing Level (PT FTEs)	-	-	7.00	7.00		7.00	

Fund: 102 CITY TECHNOLOGY **Division: APPLICATIONS**

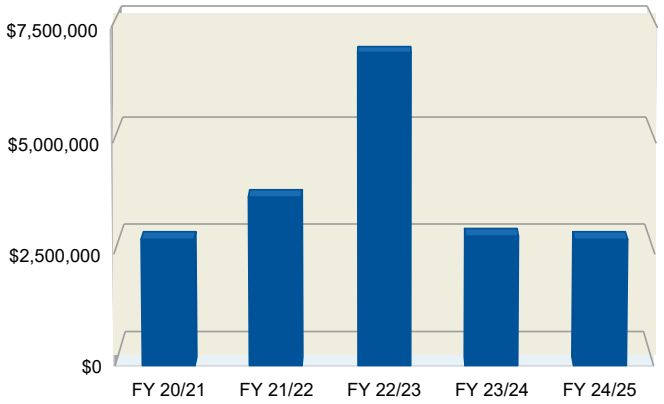
Mission Statement

To provide project management, maintenance, integration, and support for the city`s information technology software applications and services, including long- and short-term planning to ensure efficient business practices. To work with departments to review their business processes to promote the efficient and effective use of software systems.

Selected Service Objectives

- To provide reliable access to computer applications whether on-premises or in the cloud
- To provide high-quality technical support for enterprise-wide and department applications
- To engage department users in the integration, implementation, and documentation of sound business practices related to all computer applications and services
- To ensure that all employees are adequately trained to use their specific departmental applications
- To effectively manage software implementation and change projects to ensure they are appropriate to the business needs and priorities of the city and that they are delivered on time and within budget

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 16,992	$ 10,446	$ -	$ -	0.00%	$ -	0.00%
Operating Costs	$ 2,685,753	$ 3,315,051	$ 3,420,133	$ 2,888,420	(15.55%)	$ 2,841,060	(1.64%)
Contractual Services	$ 128,360	$ 449,813	$ 3,126,092	$ 14,700	(99.53%)	$ 14,700	0.00%
Capital Expenditure	$ 23,327	$ -	$ 450,000	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 2,854,432**	**$ 3,775,310**	**$ 6,996,225**	**$ 2,903,120**	**(58.50%)**	**$ 2,855,760**	**(1.63%)**
Annual Percentage Change		32.26%	85.32%	(58.50%)		(59.18%)	

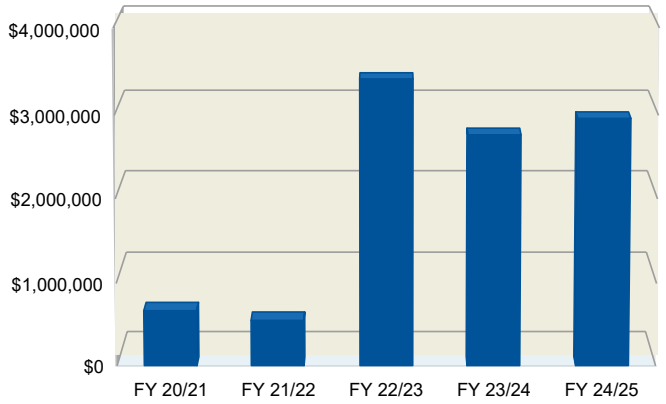
INNOVATION AND TECHNOLOGY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 102 CITY TECHNOLOGY — **Division: OPERATIONS**

Mission Statement

To provide a stable, reliable, and secure IT infrastructure; provide productivity training for city employees; and provide high-quality support services that enable city employees to be efficient and effective.

Five-Year Expenditures



Selected Service Objectives

- To ensure the stability and security of the city`s network and database infrastructure through the use of hardware and software monitoring and reporting
- To integrate IT security systems with physical security systems (intrusion detection and entry systems)
- To maintain database integrity and security for all IT systems
- To improve energy efficiency through the use of technologies such as blade servers and server virtualization
- To provide a consistent level of high-quality technical support to city employees through the use of best practices such as ITIL and IT Service Management (ITSM)
- To improve employee productivity through technology training that helps them use their technology more efficiently and effectively
- To support all audio / visual and video surveillance technologies in City facilities
- To stay within budget

Five Year History

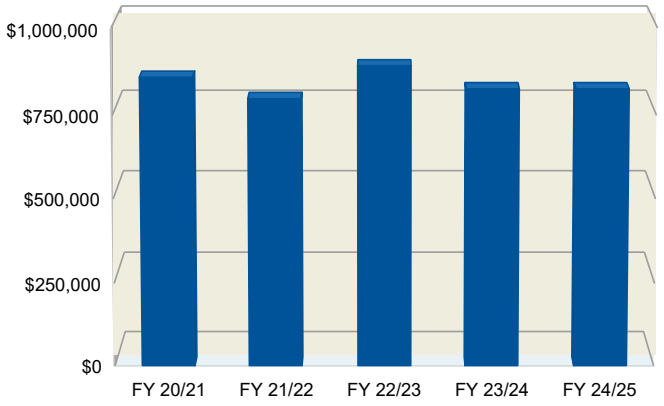
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 406,937	$ 510,423	$ 2,426,028	$ 1,646,810	(32.12%)	$ 1,531,740	(6.99%)
Contractual Services	$ -	$ 415	$ 8,243	$ 270,600	3182.79%	$ 270,700	0.04%
Capital Expenditure	$ 257,582	$ 32,787	$ 987,404	$ 838,240	(15.11%)	$ 1,154,150	37.69%
Total Expenditures	**$ 664,519**	**$ 543,625**	**$ 3,421,675**	**$ 2,755,650**	**(19.46%)**	**$ 2,956,590**	**7.29%**
Annual Percentage Change		(18.19%)	529.42%	(19.46%)		(13.59%)	

Fund: 103 FACILITY MAINTENANCE **Division: OPERATIONS**

Mission Statement

To install, monitor, secure, and maintain telecommunication services including voice (telephone), data, video, and wireless services.

Five-Year Expenditures



Selected Service Objectives

- To stay current on and evaluate new telecommunications technologies so the city can take advantage of advances in the field at the appropriate time
- To monitor, maintain, and secure the City`s voice, data, video, and wireless infrastructure to provide high availability of services and reduce costs
- To continue to expand the City`s network infrastructure to additional facilities and upgrade existing facilities as needed
- To improve and increase the use of audio / visual and video surveillance technologies where appropriate
- To improve and increase the use of wireless technologies where appropriate
- To stay within budget

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 824,513	$ 770,541	$ 845,810	$ 779,650	(7.82%)	$ 780,350	0.09%
Contractual Services	$ 36,730	$ 25,477	$ 48,000	$ 44,000	(8.33%)	$ 44,000	0.00%
Total Expenditures	**$ 861,243**	**$ 796,018**	**$ 893,810**	**$ 823,650**	**(7.85%)**	**$ 824,350**	**0.08%**
Annual Percentage Change		(7.57%)	12.29%	(7.85%)		(7.77%)	

INNOVATION AND TECHNOLOGY DEPARTMENT — DIVISION BUDGET SUMMARY

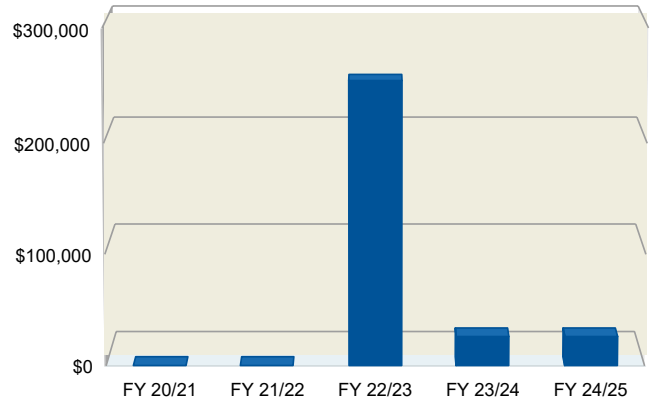
Fund: 105 KFON

Division: OPERATIONS

Mission Statement

To provide community programming that serves to promote living, working, playing and investing in the city of Fontana.

Five-Year Expenditures



Selected Service Objectives

- To stay current on and evaluate new telecommunications technologies so the city can take advantage of advances in the field at the appropriate time
- To monitor, maintain, and secure the City`s voice, data, video, and wireless infrastructure to provide high availability of services and reduce costs
- To continue to expand the City`s network infrastructure to additional facilities and upgrade existing facilities as needed
- To improve and increase the use of audio / visual and video surveillance technologies where appropriate
- To improve and increase the use of wireless technologies where appropriate
- To stay within budget

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ 114,090	$ 12,200	(89.31%)	$ 12,200	0.00%
Contractual Services	$ -	$ -	$ 60,000	$ 9,320	(84.47%)	$ 9,320	0.00%
Internal Services Charges	$ -	$ -	$ 35,640	$ 4,930	(86.17%)	$ 4,930	0.00%
Capital Expenditure	$ -	$ -	$ 44,810	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ -**	**$ 254,540**	**$ 26,450**	**(89.61%)**	**$ 26,450**	**0.00%**
Annual Percentage Change		0.00%	0.00%	(89.61%)		(89.61%)	

Fund: 701 SEWER MAINT & OPERATIONS **Division: APPLICATIONS**

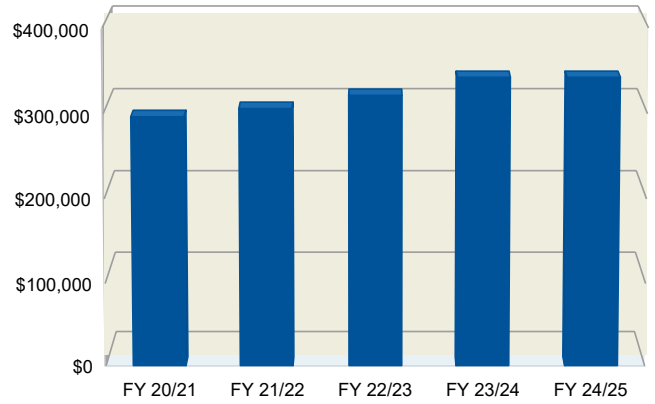
Mission Statement

To provide information and support resources that assist in the creation of new sewer services and maintain existing sewer assets throughout the City.

Selected Service Objectives

- To validate the asset data against the billings
- To provide visual geographic information for locating sewer assets
- To support the applications that track work done on both new sewer projects and maintenance of existing sewer assets

Five-Year Expenditures



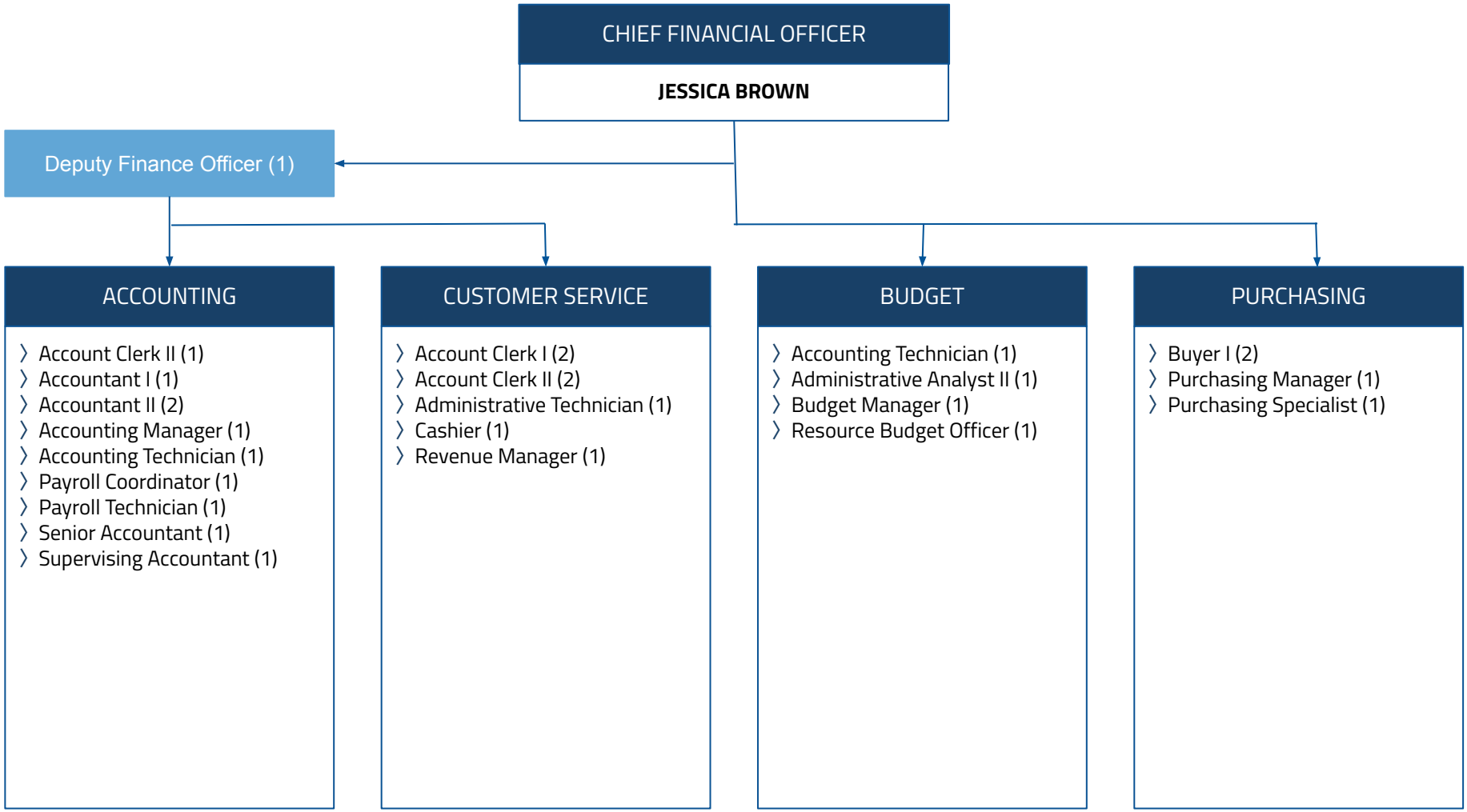
Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 283,592	$ 292,589	$ 307,950	$ 321,720	4.47%	$ 321,490	(0.07%)
Internal Services Charges	$ 13,100	$ 14,650	$ 14,650	$ 22,410	52.97%	$ 22,290	(0.54%)
Total Expenditures	**$ 296,692**	**$ 307,239**	**$ 322,600**	**$ 344,130**	**6.67%**	**$ 343,780**	**(0.10%)**
Annual Percentage Change		3.55%	5.00%	6.67%		6.57%	
Budgeted Staffing Level (FTEs)	1.75	1.75	1.75	1.75		1.75	

Organizational Chart

Finance

Effective *7/1/2023*
Budgeted *27 FTE Positions*
Budgeted *4 Classified Part-Time Positions*





Finance



OVERVIEW

The Finance Department is responsible for managing and protecting the City's financial assets while providing excellent customer service. The department is comprised of five divisions (Administration, Accounting, Budget/Payroll, Customer Service and Purchasing). Responsibilities range from daily administration of City fiscal resources to long-range financial planning. Financial policies, plans, and reporting systems support the operating departments in achieving their objectives and assure the City's long-term fiscal health.

Administration manages the treasury function and debt issuance. Accounting is responsible for the general ledger, accounts payable, fixed asset management, and special districts. Budget/Payroll prepares and monitors the operating budget, capital improvement program and payroll. Customer service handles accounts receivable, utility billing, business license, passport services, dog licensing and cashiering. Purchasing is responsible for the procurement of materials, supplies and equipment, monitoring the P-Card program, providing for the disposal of surplus property, and overseeing the shipping and receiving services and City-wide postage.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	Practice sound fiscal management by living within our means	5
2	Manage and protect the City's financial assets	5
3	Operate in a business-like manner	4
4	Effectively communicate progress to the public	3

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Target 2024-2025	Department Goal
To practice sound fiscal management:					
Maintain Issuer Credit Rating of AA or Higher	AA-	AA-	AA	AA	1,2
Maintain General Fund Adopted Budget Reserve of 15% or Higher	25%	25%	25%	25%	1,2
To operate efficiently:					
Rate of Return on City's Investment Portfolio	2.05%	1.82%	2.00%	2.00%	2
Process Budget Adjustments Within Two Business Days	2	2	2	2	2
Process Journal Entries Within Five Business Days	5	5	5	5	1,3
To effectively communicate progress to the public:					
Post All Finance Documents to Website within 30 Days of Council Approval (i.e. Budgets, ACFR, User Fees)	30	30	30	30	4
Receive CSMFO & GFOA Awards Annually for Operating & CIP Budgets and ACFR	3	3	3	3	4

ACCOMPLISHMENTS

- Effectively directed the financial affairs of the City of Fontana, achieving National and State award recognition for budgeting, financial reporting, and capital improvement programs
- Implemented Technology Advancements such as a Lease Reporting software, Retirement and OPEB liability forecasting software, and automated the budget process
- Reorganized and rightsized workflow and assignments for the Finance Division
- Received California Society of Municipal Finance Officers (CSMFO) and Government Finance Officers Association (GFOA) Operating Budget/Capital Improvement Program Awards – 29 years
- Prepared and coordinated claims exceeding $149,654 to the State for reimbursement in accordance with the SB90 State Mandated Reimbursement Program although many of the mandates continue to be unfunded by the State
- Levied $19.00 million on approximately 32,727 parcels in maintenance districts to fund landscape, lighting & park costs
- Levied $15.80 million on approximately 8,091 parcels in bond districts to pay debt service
- Protected over $103,000 in outstanding sewer billing; over $338,000 in outstanding rubbish billing receivables; and over $224,000 in outstanding weed abatement billing receivables
- Issued total of $11.6 million Community Facilities District bonds to finance the acquisition and construction of public facilities in two districts
- Implemented strategic funding initiatives; developed Fire-lease Concept, Reinstated Passport services, and Established ARPA expenditure plan
- Begun processing Passport applications again and have already processed 2,150 passports to date this fiscal year with an estimated projection of over 2,500 passport applications processed by the end of the year
- Established ongoing city wide training and policy review process

DEPARTMENTAL SUMMARY

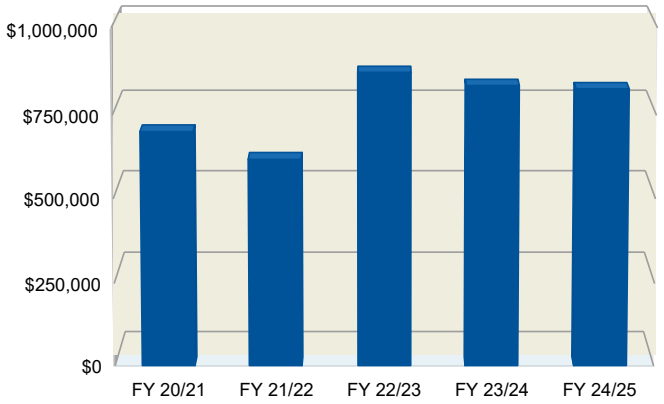
	Fund	Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
FINANCE									
101	General Fund	Finance Administration	697,116	617,187	875,568	834,320	(4.71%)	824,450	(1.18%)
101	General Fund	Accounting	888,214	1,032,434	1,782,907	1,930,820	8.30%	1,963,310	1.68%
101	General Fund	Purchasing	465,838	490,295	560,194	575,420	2.72%	584,050	1.50%
101	General Fund	Budget & Payroll	718,342	755,564	992,350	669,070	(32.58%)	687,170	2.71%
101	General Fund	Customer Service	354,751	374,371	421,831	515,170	22.13%	528,180	2.53%
		Total General Fund	**3,124,261**	**3,269,851**	**4,632,850**	**4,524,800**	**(2.33%)**	**4,587,160**	**1.38%**
103	Facility Maintenance	Purchasing	96,656	103,909	140,500	140,500	0.00%	140,500	0.00%
104	Office of Emergency Svcs	Finance	1,654,666	-	-	-	N/A	-	N/A
301	Grants	Finance	76,845	153,088	70,068	-	(100.00%)	-	N/A
302	ARPA 2021	Finance	-	250,351	8,371,886	-	(100.00%)	-	N/A
401	CFD #1 Southridge Village	Finance Administration	1,006,100	1,006,100	1,006,100	1,006,100	0.00%	1,006,100	0.00%
580	General Debt Service	Accounting	3,117,249	7,999,781	4,028,950	4,014,030	(0.37%)	4,010,350	(0.09%)
601	Capital Reinvestment	Finance	-	3,051,610	2,923,117	-	(100.00%)	-	N/A
630	Circulation Mitigation	Finance	407,402	407,402	2,851,815	-	(100.00%)	-	N/A
631	Fire Assessment	Finance Administration	-	-	423,922	-	(100.00%)	-	N/A
632	General Government	Finance Administration	-	-	1,017,764	-	(100.00%)	-	N/A
701	Sewer Maint & Operations	Customer Service	1,010,018	(682,746)	351,910	419,070	19.08%	425,180	1.46%
		Total Other Funds	**7,368,936**	**12,289,495**	**21,186,032**	**5,579,700**	**(73.66%)**	**5,582,130**	**0.04%**
		Total Finance	**10,493,197**	**15,559,346**	**25,818,882**	**10,104,500**	**(60.86%)**	**10,169,290**	**0.64%**
		Total Budgeted Full-Time Positions	**23.00**	**23.00**	**28.00**	**27.00**	**(3.57%)**	**27.00**	**0.00%**
		Total Budgeted Part-Time Positions	**5.00**	**5.00**	**4.00**	**4.00**	**0.00%**	**4.00**	**0.00%**

Fund: 101 GENERAL FUND **Division: FINANCE ADMINISTRATION**

Mission Statement

To manage and protect the City`s financial assets.

Five-Year Expenditures



Selected Service Objectives

- To assist the City Council and management in the effective discharge of their duties and responsibilities by providing timely and accurate financial information
- To invest the City`s portfolio balancing safety, liquidity and yield objectives
- To update the City`s Long-Term Financial Plan
- To develop long-term funding and debt management plans
- To provide high quality services to the community and other City departments
- To coordinate the City`s State Mandated Claims Reimbursement Program
- To coordinate the City`s Disaster Claims Reimbursement Program

Five Year History

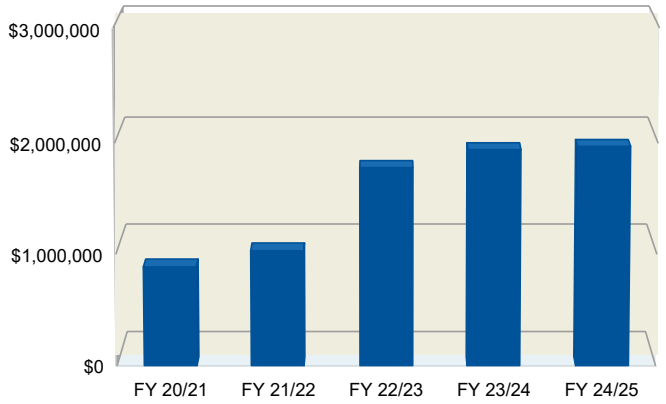
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 414,957	$ 388,184	$ 624,812	$ 577,860	(7.51%)	$ 579,500	0.28%
Operating Costs	$ 2,483	$ 6,481	$ 26,600	$ 52,540	97.52%	$ 27,260	(48.12%)
Contractual Services	$ 268,366	$ 210,782	$ 212,416	$ 183,830	(13.46%)	$ 197,630	7.51%
Internal Services Charges	$ 11,310	$ 11,740	$ 11,740	$ 20,090	71.12%	$ 20,060	(0.15%)
Total Expenditures	**$ 697,116**	**$ 617,187**	**$ 875,568**	**$ 834,320**	**(4.71%)**	**$ 824,450**	**(1.18%)**
Annual Percentage Change		(11.47%)	41.86%	(4.71%)		(5.84%)	
Budgeted Staffing Level (FTEs)	2.00	2.00	3.00	2.00		2.00	

Fund: 101 GENERAL FUND **Division: ACCOUNTING**

Mission Statement

To provide the City Council, public and management with accurate and timely financial information by maintaining complete and reliable accounting records; and to manage the payroll function.

Five-Year Expenditures



Selected Service Objectives

- To ensure that all financial transactions are accounted for in accordance with Generally Accepted Accounting Principles (GAAP)
- To prepare the City`s Annual Comprehensive Financial Report (ACFR)
- To provide timely financial reporting to the public and management
- To provide administrative oversight of the City`s Fire Services Contract
- To establish new Mello-Roos Districts designed to administer and levy annual special taxes
- To update the City`s annual Cost Allocation Plan
- To complete the annual City-wide User Fee Review and Update
- To process payments to City vendors and employees in an efficient manner
- To process bi-weekly payroll timely and accurately

Five Year History

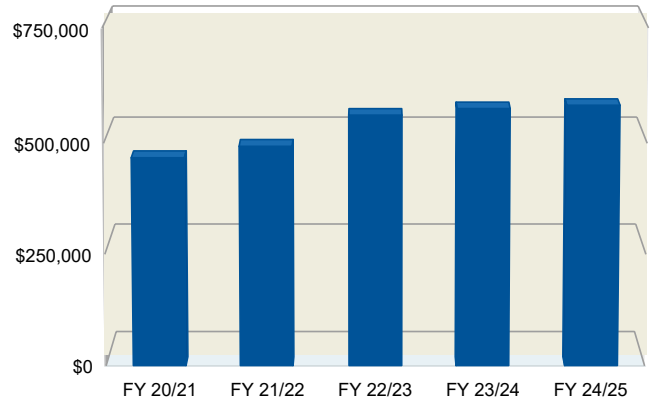
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 678,934	$ 749,542	$ 1,064,817	$ 1,360,200	27.74%	$ 1,375,060	1.09%
Operating Costs	$ 12,831	$ 6,549	$ 21,750	$ 23,990	10.30%	$ 10,020	(58.23%)
Contractual Services	$ 179,189	$ 254,403	$ 674,400	$ 495,980	(26.46%)	$ 527,180	6.29%
Internal Services Charges	$ 17,260	$ 21,940	$ 21,940	$ 50,650	130.86%	$ 51,050	0.79%
Total Expenditures	**$ 888,214**	**$ 1,032,434**	**$ 1,782,907**	**$ 1,930,820**	**8.30%**	**$ 1,963,310**	**1.68%**
Annual Percentage Change		16.24%	72.69%	8.30%		10.12%	
Budgeted Staffing Level (FTEs)	5.00	6.75	8.80	10.00		10.00	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	-	-		-	

Fund: 101 GENERAL FUND **Division: PURCHASING**

Mission Statement

To further the Goals and Objectives of the City Council relative to residents, businesses and internal customers by utilizing the most effective, efficient and technologically current purchasing and customer service practices.

Five-Year Expenditures



Selected Service Objectives

- To encourage local businesses to participate in the City`s Purchasing Programs
- To provide coordinated purchasing services including electronic or "e" procurement to achieve the best value for goods and services, commensurate with the quality required
- To continue to work towards a more centralized purchasing process
- To consolidate and standardize purchases on a City-wide level to better implement multiyear contracts
- To create desktop purchasing manuals

Five Year History

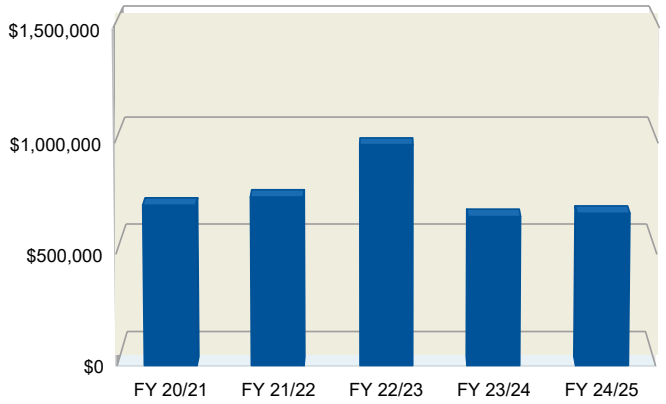
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 449,888	$ 471,734	$ 516,264	$ 549,450	6.43%	$ 557,010	1.38%
Operating Costs	$ 3,160	$ 5,631	$ 4,000	$ 6,840	71.00%	$ 7,740	13.16%
Contractual Services	$ -	$ -	$ 27,000	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ 12,790	$ 12,930	$ 12,930	$ 19,130	47.95%	$ 19,300	0.89%
Total Expenditures	**$ 465,838**	**$ 490,295**	**$ 560,194**	**$ 575,420**	**2.72%**	**$ 584,050**	**1.50%**
Annual Percentage Change		5.25%	14.26%	2.72%		4.26%	
Budgeted Staffing Level (FTEs)	4.00	4.00	4.00	4.00		4.00	

Fund: 101 GENERAL FUND **Division: BUDGET & PAYROLL**

Mission Statement

To prepare and manage the City`s Operating Budget and Capital Improvement Program.

Five-Year Expenditures



Selected Service Objectives

- To prepare the City`s annual Operating Budget and the Seven-Year Capital Improvement Program (CIP)
- To prepare and present quarterly Budget Status Reports to the City Council in a timely manner
- To assist the City Council and management in the effective discharge of their duties and responsibilities by providing timely and accurate financial information
- To provide high quality services to the community and other City departments

Five Year History

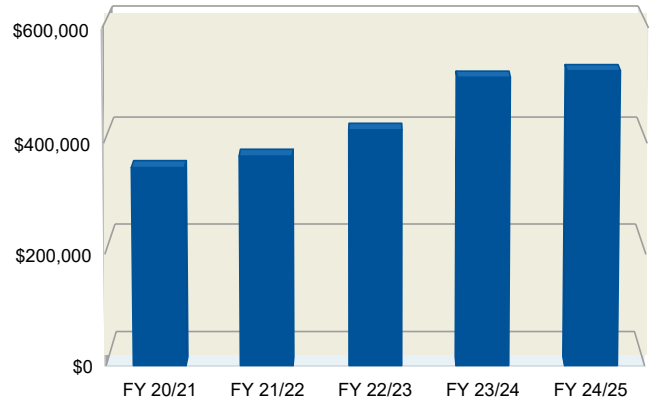
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 686,645	$ 724,936	$ 896,980	$ 623,600	(30.48%)	$ 639,750	2.59%
Operating Costs	$ 11,827	$ 10,988	$ 25,330	$ 23,330	(7.90%)	$ 24,830	6.43%
Contractual Services	$ -	$ -	$ 50,400	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ 19,870	$ 19,640	$ 19,640	$ 22,140	12.73%	$ 22,590	2.03%
Total Expenditures	**$ 718,342**	**$ 755,564**	**$ 992,350**	**$ 669,070**	**(32.58%)**	**$ 687,170**	**2.71%**
Annual Percentage Change		5.18%	31.34%	(32.58%)		(30.75%)	
Budgeted Staffing Level (FTEs)	5.00	5.00	6.00	4.00		4.00	

Fund: 101 GENERAL FUND **Division: CUSTOMER SERVICE**

Mission Statement

To provide excellent customer service.

Five-Year Expenditures



Selected Service Objectives

- To provide the most efficient means for businesses to interact with the City while applying for and renewing business licenses and permits
- To provide coordinated and responsive billing services to all City departments
- To provide cashiering and payment processing services
- To provide dog licensing services for Fontana residents
- To promote and operate a Passport Acceptance Office
- To provide parking citation payment processing
- To issue firework permits

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 328,711	$ 356,131	$ 402,861	$ 490,290	21.70%	$ 503,060	2.60%
Operating Costs	$ 15,520	$ 10,270	$ 11,000	$ 11,000	0.00%	$ 11,000	0.00%
Internal Services Charges	$ 10,520	$ 7,970	$ 7,970	$ 13,880	74.15%	$ 14,120	1.73%
Total Expenditures	**$ 354,751**	**$ 374,371**	**$ 421,831**	**$ 515,170**	**22.13%**	**$ 528,180**	**2.53%**
Annual Percentage Change		5.53%	12.68%	22.13%		25.21%	
Budgeted Staffing Level (FTEs)	4.00	3.00	4.15	4.00		4.00	
Budgeted Staffing Level (PT FTEs)	2.00	2.00	3.00	3.00		3.00	

Fund: 103 FACILITY MAINTENANCE **Division: PURCHASING**

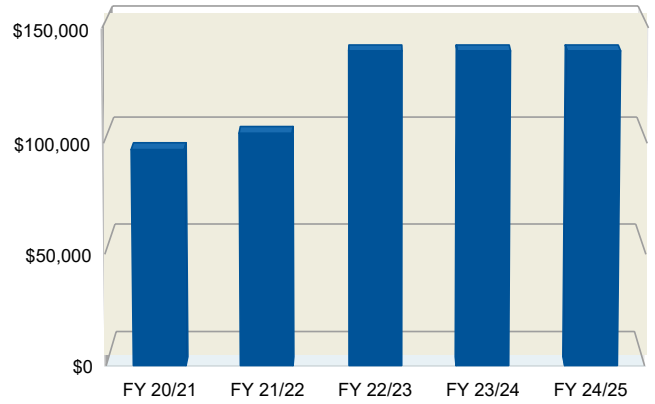
Mission Statement

To provide for all mailing services for City-wide operations at the most affordable cost.

Selected Service Objectives

- To provide equipment and postage to facilitate the City`s mailroom activities.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 96,656	$ 103,909	$ 140,500	$ 140,500	0.00%	$ 140,500	0.00%
Total Expenditures	**$ 96,656**	**$ 103,909**	**$ 140,500**	**$ 140,500**	**0.00%**	**$ 140,500**	**0.00%**
Annual Percentage Change		7.50%	35.21%	0.00%		0.00%	

Fund: 401 CFD #1 SOUTHRIDGE VILLAGE

Division: FINANCE ADMINISTRATION

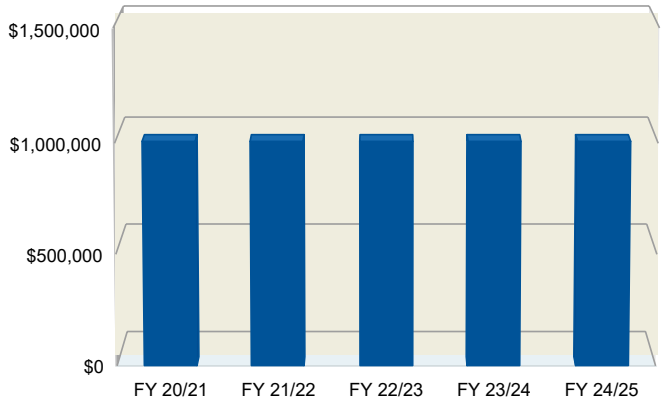
Mission Statement

To provide funding from Community Facilities District #1 for Fire Station 74 whose primary service area is Southridge.

Selected Service Objectives

- To fund fire costs for Community Facilities District #1 (Southridge) based on an allocation of fire protection points within the service area of Fire Station 74.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Contributions To	$ 1,006,100	$ 1,006,100	$ 1,006,100	$ 1,006,100	0.00%	$ 1,006,100	0.00%
Total Expenditures	**$ 1,006,100**	**$ 1,006,100**	**$ 1,006,100**	**$ 1,006,100**	**0.00%**	**$ 1,006,100**	**0.00%**

Fund: 580 GENERAL DEBT SERVICE **Division: ACCOUNTING**

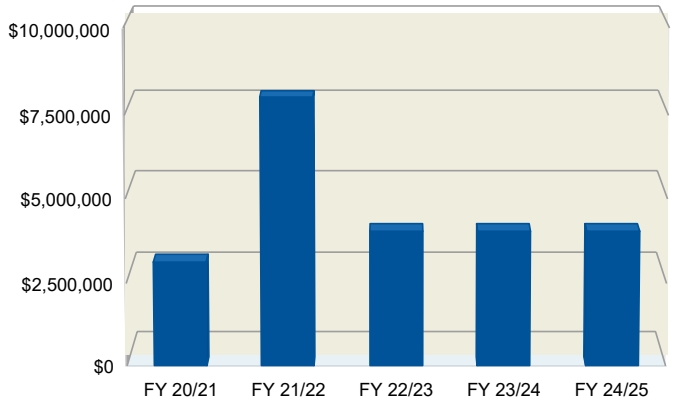
Mission Statement

To manage the debt obligations of the City.

Selected Service Objectives

- To manage the 2021 Lease Revenue Bonds
- To manage the 2014 Lease Revenue Refunding Bonds (refunded 2007 LRBs - Property)

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 5,720	$ 2,970	$ 20,000	$ 20,000	0.00%	$ 20,000	0.00%
Debt Service	$ 3,111,529	$ 7,996,811	$ 4,008,950	$ 3,994,030	(0.37%)	$ 3,990,350	(0.09%)
Total Expenditures	**$ 3,117,249**	**$ 7,999,781**	**$ 4,028,950**	**$ 4,014,030**	**(0.37%)**	**$ 4,010,350**	**(0.09%)**
Annual Percentage Change		156.63%	(49.64%)	(0.37%)		(0.46%)	

Fund: 701 SEWER MAINT & OPERATIONS **Division: CUSTOMER SERVICE**

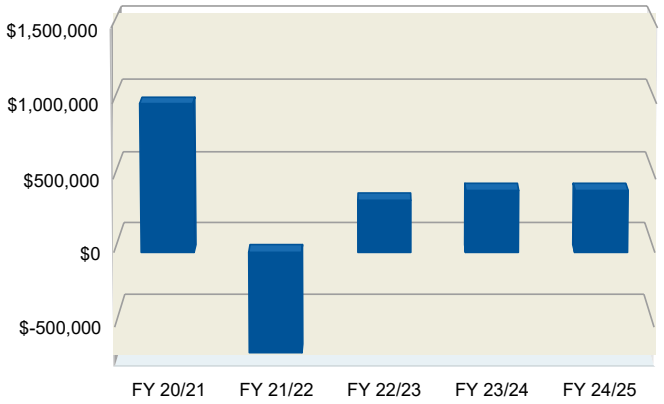
Mission Statement

To provide prompt, accurate billing for the City`s sewer system customers, maintain sewer accounts, pursue delinquencies through the filing of real estate property liens, transition billing onto the property tax rolls, and provide a high level of customer service to the City`s Sewer system customers.

Selected Service Objectives

- To place new residential sewer service connections on the annual property tax bill
- To interact with Public Works to identify properties with discrepancies in classification or number or EDUs
- To calculate and prepare bills for sewer service for approximately 47,626 accounts (46,152 residential, 1,474 commercial/industrial)
- To pursue delinquencies through the regularly scheduled quarterly filing of real property liens

Five-Year Expenditures



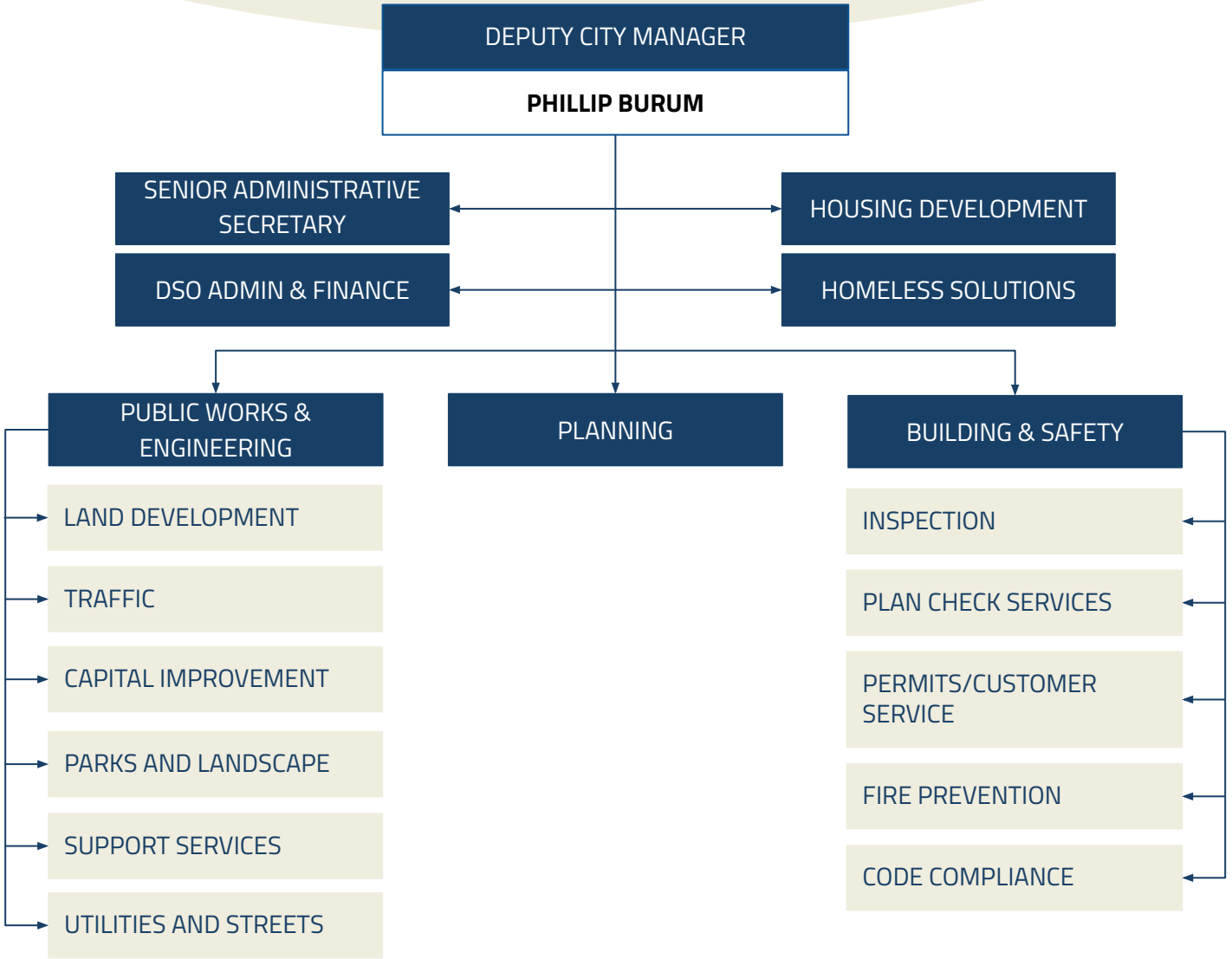
Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 946,530	$ (732,589)	$ 291,430	$ 349,250	19.84%	$ 355,060	1.66%
Operating Costs	$ 1,996	$ 3,738	$ 4,000	$ 4,000	0.00%	$ 4,000	0.00%
Contractual Services	$ 47,352	$ 31,125	$ 41,500	$ 41,500	0.00%	$ 41,500	0.00%
Internal Services Charges	$ 14,140	$ 14,980	$ 14,980	$ 24,320	62.35%	$ 24,620	1.23%
Total Expenditures	**$ 1,010,018**	**$ (682,746)**	**$ 351,910**	**$ 419,070**	**19.08%**	**$ 425,180**	**1.46%**
Annual Percentage Change		(167.60%)	(151.54%)	19.08%		20.82%	
Budgeted Staffing Level (FTEs)	3.00	2.25	2.05	3.00		3.00	
Budgeted Staffing Level (PT FTEs)	2.00	2.00	1.00	1.00		1.00	


FONTANA
CALIFORNIA

Development Services Organization

Effective *7/1/2023*
Budgeted *201 FTE Positions*
Budgeted *5 Part-Time Positions*





Development Services Organization



OVERVIEW

The Development Services Organization provides the structure to manage the delivery of quality services for the growth, development and maintenance of the City's built environment. Its mission is accomplished by integrating and supporting its operating divisions and departments in the following manner:

Customer Service Excellence

To ensure excellent customer service, the Development Services Organization operates a "One Stop Shop" front service counter. Residents and developers can receive answers and information from Planning, Building & Safety and Engineering all at one location. All projects within the City of Fontana begin at our One Stop Shop. Entitlements, plan reviews and permits are all submitted or issued at the front counter. A public computer kiosk, City standards and information pamphlets are routinely updated to those who wish to take advantage of our self-service option.

Quality Development

The Development Services Organization provides professional and practical interpretation and application of the City Council's vision of Fontana's future. The **Planning Department** is the initial contact for development through the land entitlement process. From inception to completion, the Planning Department works to ensure the highest standards for the use and design of any project submitted, while meeting the applicant's needs as well. The **Building and Safety Department** is the next link in the chain and provides professional plan checking, permitting, and inspections that assure adherence to those standards.

Public Works Excellence

Charged with providing effective and efficient management of the City's valuable physical assets such as streets, parks, utilities and facilities, the **Public Works Department** includes the Divisions of Parks & Landscape, Utilities & Streets, Fleet & Facilities, Capital Projects. Within those divisions are programs such as pavement rehabilitation, graffiti abatement, environmental protection, and parks planning and maintenance. Additionally, Public Works manages all community facilities districts and landscape maintenance districts. This professional team guarantees future generations will appreciate the many parks, playgrounds, trail systems and great facilities Fontana has to offer. The **Public Works Department** also provides the professional process for development of parcel and tract maps as well as construction of the backbone infrastructure that brings those developments to fruition.

The organization will continue to provide management oversight of the **Housing Development Division** which concentrates on multi-family revitalization and construction, programs available to homeowners, and affordable housing opportunities. The new **Homeless Services Division** is designed to develop, organize, and manage the City's Continuum of Care strategies in conjunction with local government agencies, law enforcement, community stakeholders, and non-profit/ community-based organizations.

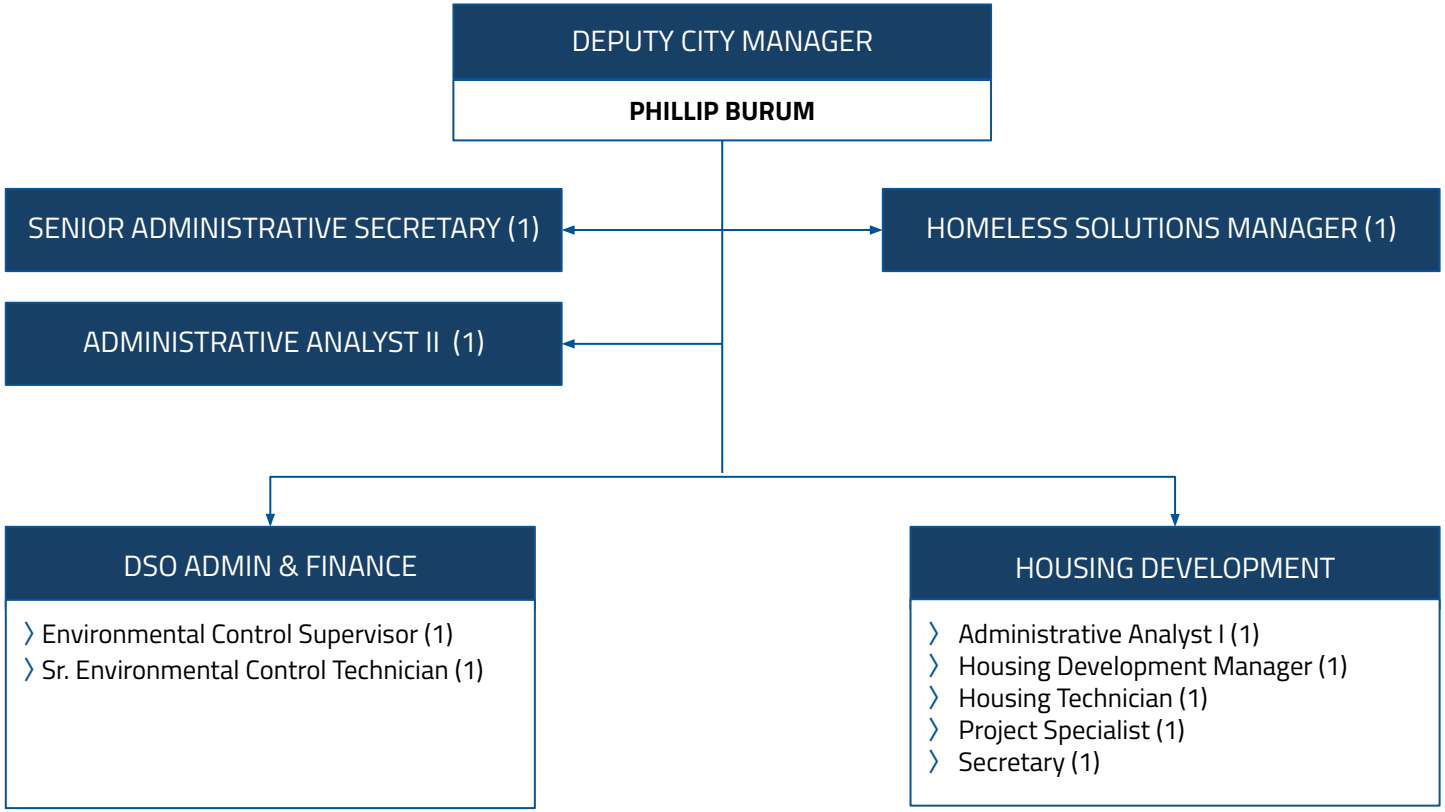
Organization Department Summary

Organization	Department	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
DEVELOPMENT SERVICES								
	Development Services Admin	833,009	920,304	34,700,764	30,679,260	(11.59%)	31,692,840	3.30%
	Planning	4,597,019	2,391,241	4,014,919	671,330	(83.28%)	665,740	(0.83%)
	Engineering	44,563,168	59,833,836	163,821,520	-	(100.00%)	-	N/A
	Public Works	69,891,154	74,908,813	111,105,130	-	(100.00%)	-	N/A
	Building and Safety	-	2,475,490	3,112,462	779,200	(74.97%)	799,360	2.59%
	TOTAL DEVELOPMENT SERVICES ORGANIZATION	**119,884,350**	**140,529,684**	**316,754,795**	**32,129,790**	**(89.86%)**	**33,157,940**	**3.20%**
	Total Budgeted Full-Time Personnel	**177**	**187**	**184**	**49**	**(73.13%)**	**49**	**0.00%**
	Total Budgeted Part-Time Personnel	**7**	**7**	**7**	**2**	**(71.43%)**	**2**	**0.00%**

Organizational Chart

Development Services

Effective *7/1/2023*
Budgeted *11 FTE Positions*
Budgeted *1 Part-Time Positions*





Development Services



OVERVIEW

Development Services Administration supports the Departments of Building and Safety, Planning, and Public Works, and is responsible for the coordinated effort of improving the quality of life through development activities that provide economic viability and enhanced aesthetics in conjunction with City Council's adopted goals and objectives. The Administration Section provides general overall direction, leadership, policy guidelines, administration, budget, and accounting functions for the Organization. This Section also provides support functions such as: environmental control program administration, policy decisions, management level personnel supervision, clerical supervision and support, regulation and tracking of development projects, coordination with other City departments, and program level supervision of the developmental projects within the Organization.

GOALS & PERFORMANCE MEASURES

Department Goals		City Council Goal
1	To provide opportunities for residents to recycle, reduce and reuse waste	3

Recycle, Reduce and Reuse					
Participants utilizing Household Hazardous Waste Disposal Facility	4,173	4,125	4,200	4,200	1
Compliance with AB 939 waste reduction 50% target	50%	50%	50%	50%	1

ACCOMPLISHMENTS

- Restructured the Development Services Organization to better serve residents and the development community and increase inter-departmental cohesiveness by merging the Engineering and Public Works Departments, adding the Code Compliance Division and Fire Protection to the Building and Safety Department and expanding the Development Services Administration Division.
- Added the Homeless Solutions Manager position to address, develop, organize, and manage the City's Continuum of Care strategies in conjunction with local government agencies, law enforcement, community stakeholders, and non-profit/community-based organizations.
- Adopted an ordinance amending Cannabis Business and Activities to establish regulations and fee structure for new commercial cannabis retailer-storefront applications.

DEPARTMENTAL SUMMARY

Fund		Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
DEVELOPMENT SERVICES ADMIN									
101	General Fund	Development Svcs Admin	833,009	911,228	1,240,625	1,019,510	(17.82%)	990,720	(2.82%)
101	General Fund	DS Administration/Finance	-	-	-	548,340	N/A	587,570	7.15%
		Total General Fund	**833,009**	**911,228**	**1,240,625**	**1,567,850**	**26.38%**	**1,578,290**	**0.67%**
281	Gas Tax (State)	DS Administration/Finance	-	-	-	10,700	N/A	10,690	(0.09%)
282	Solid Waste Mitigation	DS Administration/Finance	-	-	-	1,704,170	N/A	1,831,130	7.45%
301	Grants	DS Administration/Finance	-	-	-	352,540	N/A	75,000	(78.73%)
301	Grants	Housing Development	-	-	6,281,004	-	(100.00%)	-	N/A
362	CDBG	Housing Development	-	10,580	7,170,782	2,257,490	(68.52%)	2,282,190	1.09%
363	HOME	Housing Development	-	(644)	4,871,195	929,000	(80.93%)	942,140	1.41%
602	Capital Improvement	Development Svcs Admin	-	-	8,296,000	-	(100.00%)	-	N/A
623	Sewer Expansion	DS Administration/Finance	-	-	-	2,075,000	N/A	2,075,000	0.00%
701	Sewer Maint & Operations	DS Administration/Finance	-	-	-	21,865,690	N/A	23,034,360	5.34%
703	Sewer Replacement	DS Administration/Finance	-	-	-	75,000	N/A	75,000	0.00%
		Total Other Funds	**-**	**9,936**	**26,618,981**	**29,269,590**	**9.96%**	**30,325,510**	**3.61%**
		Total Development Services Admin	**833,009**	**921,164**	**27,859,606**	**30,837,440**	**10.69%**	**31,903,800**	**3.46%**
		Total Budgeted Full-Time Positions	**6.85**	**8.00**	**9.00**	**12.35**	**37.22%**	**12.35**	**0.00%**
		Total Budgeted Part-Time Positions	**-**	**1.00**	**1.00**	**1.00**	**0.00%**	**1.00**	**0.00%**

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND | **Division: DEVELOPMENT SVCS ADMIN**

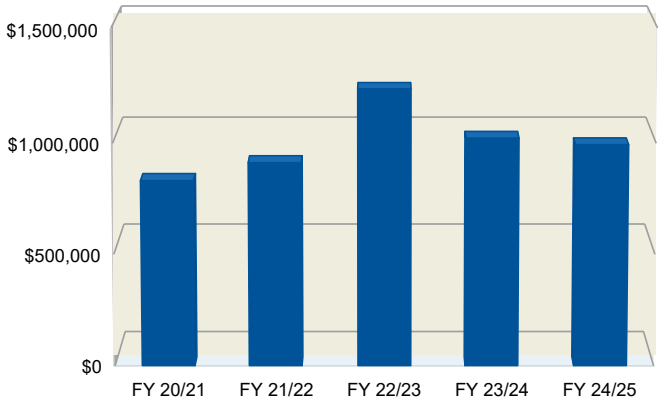
Mission Statement

To ensure the professional delivery of development related services through the land development process, professional public improvement project construction management, and adherence to the uppermost development and maintenance standards that return long lasting economic and aesthetic benefits to the City. To ensure cohesive administration between development related activity and long term maintenance, in addition to enhancement of existing infrastructure.

Selected Service Objectives

- To develop strategies and programs that extend the mission of the Development Services for the benefit of the citizens of Fontana Organization for the benefit of the citizens of Fontana
- To promote development that provides economic and aesthetic benefits to the City
- To provide oversight of development impact and user fee programs, development agreements, organizational budget and growth management
- To continuously look for ways to improve the customer service experience

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 751,348	$ 730,163	$ 798,872	$ 840,020	5.15%	$ 852,920	1.54%
Operating Costs	$ 9,176	$ 33,729	$ 193,575	$ 60,450	(68.77%)	$ 18,450	(69.48%)
Contractual Services	$ 47,385	$ 126,956	$ 227,798	$ 90,000	(60.49%)	$ 90,000	0.00%
Internal Services Charges	$ 25,100	$ 20,380	$ 20,380	$ 29,040	42.49%	$ 29,350	1.07%
Total Expenditures	**$ 833,009**	**$ 911,228**	**$ 1,240,625**	**$ 1,019,510**	**(17.82%)**	**$ 990,720**	**(2.82%)**
Annual Percentage Change		9.39%	36.15%	(17.82%)		(20.14%)	
Budgeted Staffing Level (FTEs)	4.00	4.00	4.00	4.60		4.60	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: DS ADMINISTRATION/FINANCE**

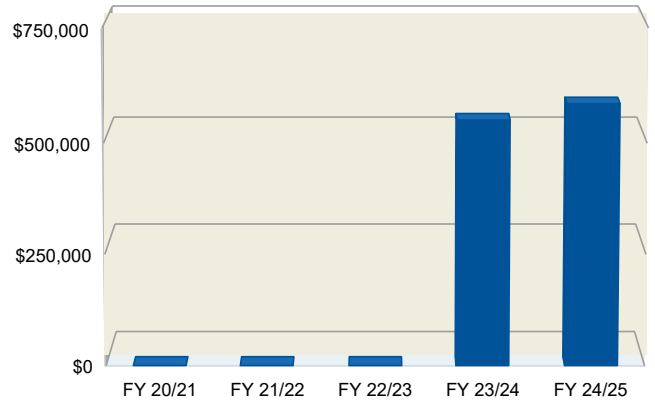
Mission Statement

To ensure the professional delivery of development related services through the land development process, professional public improvement project construction management, and adherence to the uppermost development and maintenance standards that return long lasting economic and aesthetic benefits to the City. To ensure cohesive administration between development related activity and long term maintenance, in addition to enhancement of existing infrastructure.

Selected Service Objectives

- To continue to pursue alternative funding sources to accommodate service demands and provide community service programs
- To oversee revenues and expenditures to ensure departments operates in a fiscally responsible manner
- To provide mandated & essential training to employees
- To focus on alignment of client and vendor objectives to ensure sustainable relationships, controlled costs, and more predictable term based increases
- To conduct inspections, education programs, monitoring service, and compliance activities as they relate to the federally mandated Storm Water Pollution Prevention Program

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 9,000	0.00%	$ 9,000	0.00%
Operating Costs	$ -	$ -	$ -	$ 11,500	0.00%	$ 11,500	0.00%
Contractual Services	$ -	$ -	$ -	$ 496,620	0.00%	$ 535,860	7.90%
Internal Services Charges	$ -	$ -	$ -	$ 31,220	0.00%	$ 31,210	(0.03%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 548,340**	**0.00%**	**$ 587,570**	**7.15%**

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 281 GAS TAX (STATE)

Division: DS ADMINISTRATION/FINANCE

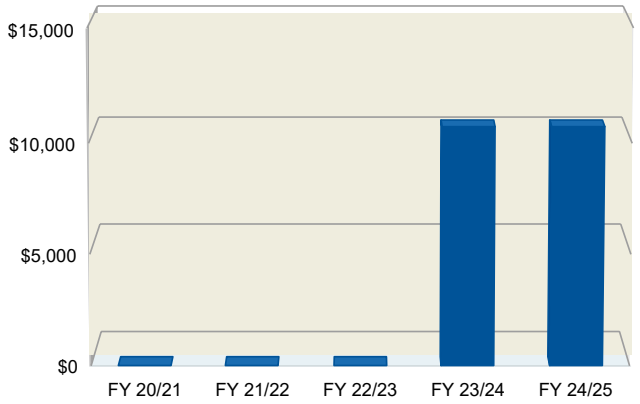
Mission Statement

To maintain and perform repairs of approximately 630 miles of streets, alleys, City owned parking lots, and 930 miles of sidewalk. To provide vegetation management of unimproved roadways, road edge grading, right-of-way debris removal, installation and maintenance of traffic control signs and traffic striping.

Selected Service Objectives

- To provide support services to hazardous situations that require abatement of oil spills, flood damage, road failure, and vehicle collisions
- To provide residents with weekly access to the City`s Household Hazardous Waste and CRT Collection Program
- To provide stormwater information to the public
- To comply with NPDES stormwater permit

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 10,000	0.00%	$ 10,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 700	0.00%	$ 690	(1.43%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 10,700**	**0.00%**	**$ 10,690**	**(0.09%)**
Budgeted Staffing Level (FTEs)	-	-	-	0.40		-	
Budgeted Staffing Level (PT FTEs)	-	-	-	0.30		-	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

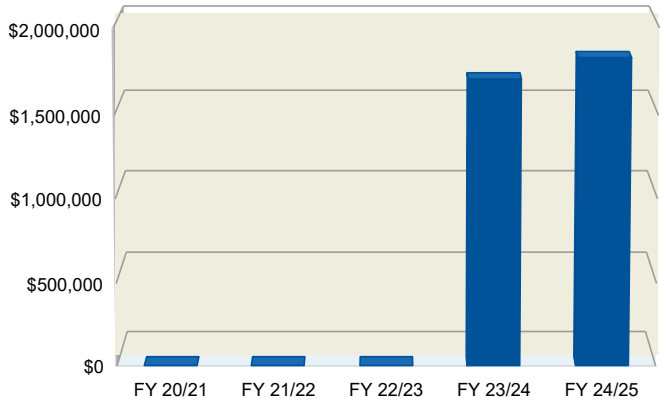
Fund: 282 SOLID WASTE MITIGATION

Division: DS ADMINISTRATION/FINANCE

Mission Statement

To keep Fontana beautiful by providing services that address impacts of the landfill including street sweeping and recycling opportunities to divert waste from the landfill.

Five-Year Expenditures



Selected Service Objectives

- To enhance recycling programs through education and promotion of City environmental programs and services
- To review and monitor San Bernardino County`s compliance with the Mid-Valley Landfill Impact Mitigation Memorandum of Understanding
- To review the City`s commercial recycling program and make changes that would enhance opportunities and incentives for businesses to recycle
- To conduct waste stream audits of commercial and industrial businesses that would help to reduce the amount of contamination of recyclable materials
- To review and monitor the waste hauler franchise agreement to ensure compliance
- To participate in the regional efforts to renew the Waste Disposal Agreement with San Bernardino County
- To perform bi-weekly street sweeping in residential areas and weekly sweeping in commercial areas and sidewalks along Sierra Avenue

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 265,210	0.00%	$ 264,790	(0.16%)
Operating Costs	$ -	$ -	$ -	$ 50,000	0.00%	$ 50,000	0.00%
Contractual Services	$ -	$ -	$ -	$ 1,351,100	0.00%	$ 1,478,590	9.44%
Internal Services Charges	$ -	$ -	$ -	$ 37,860	0.00%	$ 37,750	(0.29%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,704,170**	**0.00%**	**$ 1,831,130**	**7.45%**
Budgeted Staffing Level (FTEs)	-	-	-	1.35		1.35	
Budgeted Staffing Level (PT FTEs)	-	-	1.00	0.70		0.70	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 301 GRANTS

Division: DS ADMINISTRATION/FINANCE

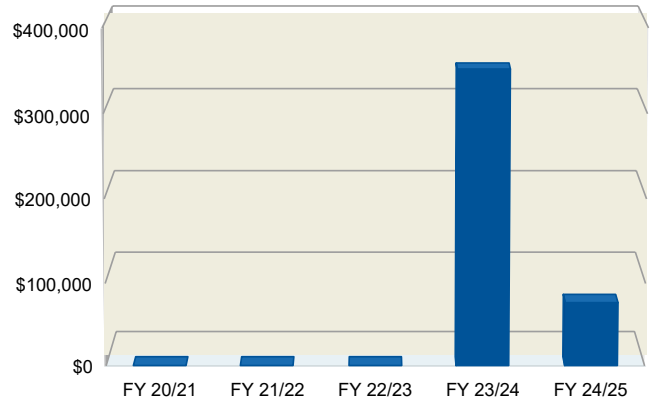
Mission Statement

To promote the recycling of reusable resources by providing a curbside used oil collection and beverage container recycling programs funded by a state grant.

Selected Service Objectives

- To provide curbside used oil collection services to residents
- To recycle used oil and filters collected
- To promote recycling of beverage cans and bottles through installation of recycling containers at City faciltites and parks

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 50,000	0.00%	$ 75,000	50.00%
Contractual Services	$ -	$ -	$ -	$ 302,540	0.00%	$ -	(100.00%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 352,540**	**0.00%**	**$ 75,000**	**(78.73%)**

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

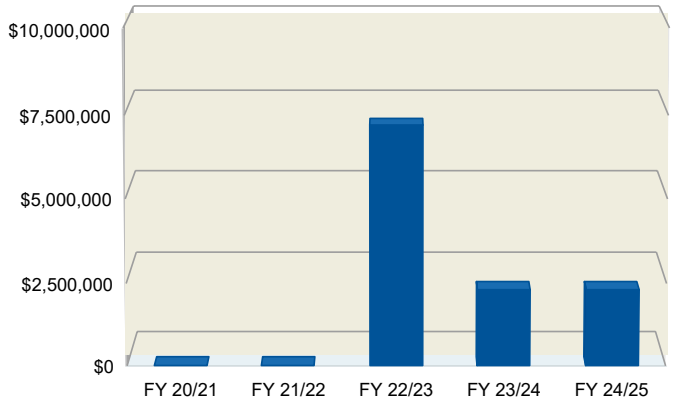
Fund: 362 CDBG

Division: HOUSING DEVELOPMENT

Mission Statement

To administer the Community Development Block Grant and Emergency Solutions Grant, consistent with national and local objectives.

Five-Year Expenditures



Selected Service Objectives

- To continue rapid re-housing & homeless prevention services assisting families living in emergency shelter and/or transitional housing
- To continue administration of the contract with Inland Fair Housing and Mediation Board which provides for delivery of landlord-tenant resolution/mediation, educational workshops, and fair housing discrimination and complaint services within the City of Fontana
- To oversee administration of all CDBG funded projects, including Youth and Senior Recreation Scholarship programs.
- To continue promoting the Housing Rehabilitation Grant/Loan Program
- To administer the CDBG Acquisition Rehabilitation Rental Program to increase the City`s affordable housing stock by purchasing, rehabilitating, and renting the single-family properties to income eligible households.
- Unspent project funding in FY 2022-23 will carry forward into FY 2023/24 with the First Quarter Budget Review

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ (644)	$ 159,992	$ 330,170	106.37%	$ 334,020	1.17%
Operating Costs	$ -	$ 11,224	$ 1,391,804	$ 240,290	(82.74%)	$ 243,130	1.18%
Contractual Services	$ -	$ -	$ 4,433,083	$ 362,700	(91.82%)	$ 366,880	1.15%
Internal Services Charges	$ -	$ -	$ -	$ 38,000	0.00%	$ 38,160	0.42%
Capital Expenditure	$ -	$ -	$ 1,185,903	$ 1,286,330	8.47%	$ 1,300,000	1.06%
Total Expenditures	**$ -**	**$ 10,580**	**$ 7,170,782**	**$ 2,257,490**	**(68.52%)**	**$ 2,282,190**	**1.09%**
Annual Percentage Change		0.00%	67676.77%	(68.52%)		(68.17%)	
Budgeted Staffing Level (FTEs)	-	-	2.65	-		-	
Budgeted Staffing Level (PT FTEs)	-	0.50	-	-		-	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 363 HOME

Division: HOUSING DEVELOPMENT

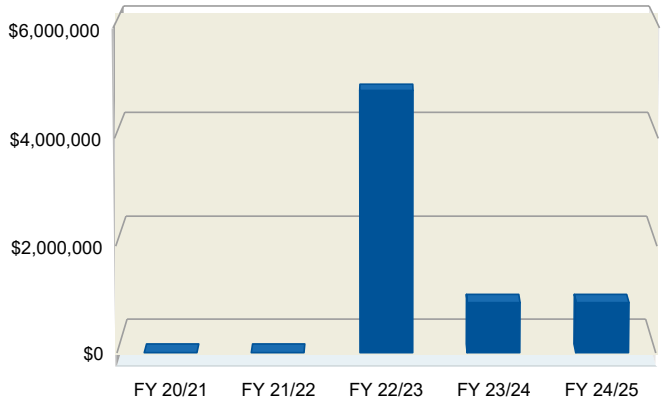
Mission Statement

To actively improve the supply of high quality multifamily properties which are also available to low income households at "affordable" rent levels.

Selected Service Objectives

- To oversee administration of all HOME-funded projects
- To provide financial assistance necessary to facilitate new construction and/or the acquisition, substantial rehabilitation, and professional management of selected (targeted) multifamily apartment projects and/or neighborhoods
- Unspent project funding in FY 2022/23 will carry forward into FY 2023/24 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ (644)	$ 60,127	$ 178,060	196.14%	$ 179,680	0.91%
Operating Costs	$ -	$ -	$ 9,600	$ 3,600	(62.50%)	$ 3,600	0.00%
Contractual Services	$ -	$ -	$ 2,133,315	$ 734,940	(65.55%)	$ 746,400	1.56%
Internal Services Charges	$ -	$ -	$ -	$ 12,400	0.00%	$ 12,460	0.48%
Capital Expenditure	$ -	$ -	$ 2,668,153	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ (644)**	**$ 4,871,195**	**$ 929,000**	**(80.93%)**	**$ 942,140**	**1.41%**
Annual Percentage Change		0.00%	(756496.74%)	(80.93%)		(80.66%)	
Budgeted Staffing Level (FTEs)	-	-	0.60	-		1.10	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 623 SEWER EXPANSION — **Division: DS ADMINISTRATION/FINANCE**

Mission Statement

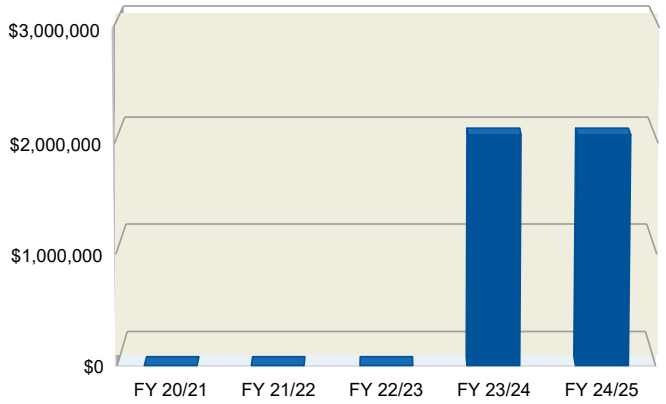
To collect and report development fees in the City of Fontana to the Inland Empire Utilities Agency (IEUA) pursuant to the IEUA contract and to the City of Rialto pursuant to the

Southeast Fontana/Rialto Wastewater agreement.

Selected Service Objectives

- To provide accurate monthly reports which indicate the City permits issued and sewer expansion fees collected
- To provide an annual 10-year flow projection based on development growth projections and monthly extra-territorial sewer service development reports
- To develop activity reports to be generated monthly and submitted to the Inland Empire
- Utility Agency (IEUA) and the City of Rialto by the 15th day of each month

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Capital Expenditure	$ -	$ -	$ -	$ 2,075,000	0.00%	$ 2,075,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,075,000**	**0.00%**	**$ 2,075,000**	**0.00%**

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 701 SEWER MAINT & OPERATIONS

Division: DS ADMINISTRATION/FINANCE

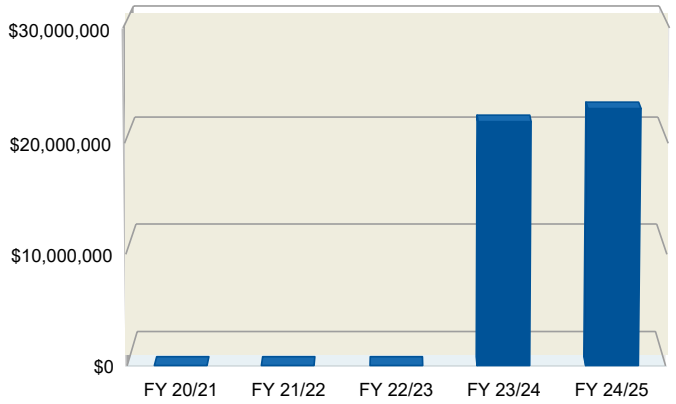
Mission Statement

To provide uninterrupted service for the community to ensure effluent meets the Federal Clean Water Act mandates (40 CFR). This is accomplished by performing routine inspections, monitoring, and performing preventative maintenance of seven (7) sewage pump stations and approximately 463 miles of sewer main lines.

Selected Service Objectives

- To continue to perform routine preventative maintenance and repair of seven (7) sewage pump stations
- To respond to all sewer mainline and internal blockages within 30 minutes
- To install sewer clean-outs, maintenance boxes and clean City laterals
- To jet rod and perform maintenance on sewer mainlines

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 346,920	0.00%	$ 346,350	(0.16%)
Operating Costs	$ -	$ -	$ -	$ 52,910	0.00%	$ 52,910	0.00%
Contractual Services	$ -	$ -	$ -	$ 21,332,230	0.00%	$ 22,501,630	5.48%
Internal Services Charges	$ -	$ -	$ -	$ 133,630	0.00%	$ 133,470	(0.12%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 21,865,690**	**0.00%**	**$ 23,034,360**	**5.34%**
Budgeted Staffing Level (FTEs)	-	-	-	3.00		3.00	
Budgeted Staffing Level (PT FTEs)	-	-	-	1.00		1.00	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

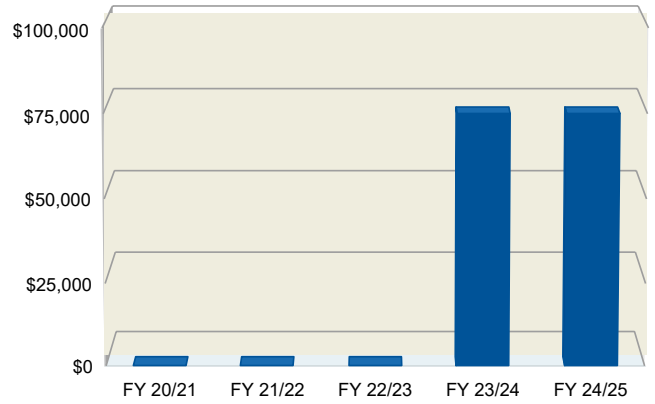
Fund: 703 SEWER REPLACEMENT

Division: DS ADMINISTRATION/FINANCE

Mission Statement

To identify and prioritize sewer collection system structural deficiencies through pipeline assessment inspections and prioritize pipe defects for rehabilitation or replacement projects.

Five-Year Expenditures



Selected Service Objectives

- To perform pipeline assessment of 60 miles of sewer mainline to identify defects
- To relocate sewer line as necessary
- To rehabilitate sewer mainline pipe defects by utilizing trenchless technology
- To replace structural pipe deficiencies which may have resulted from earth movement, corrosion & root infiltration

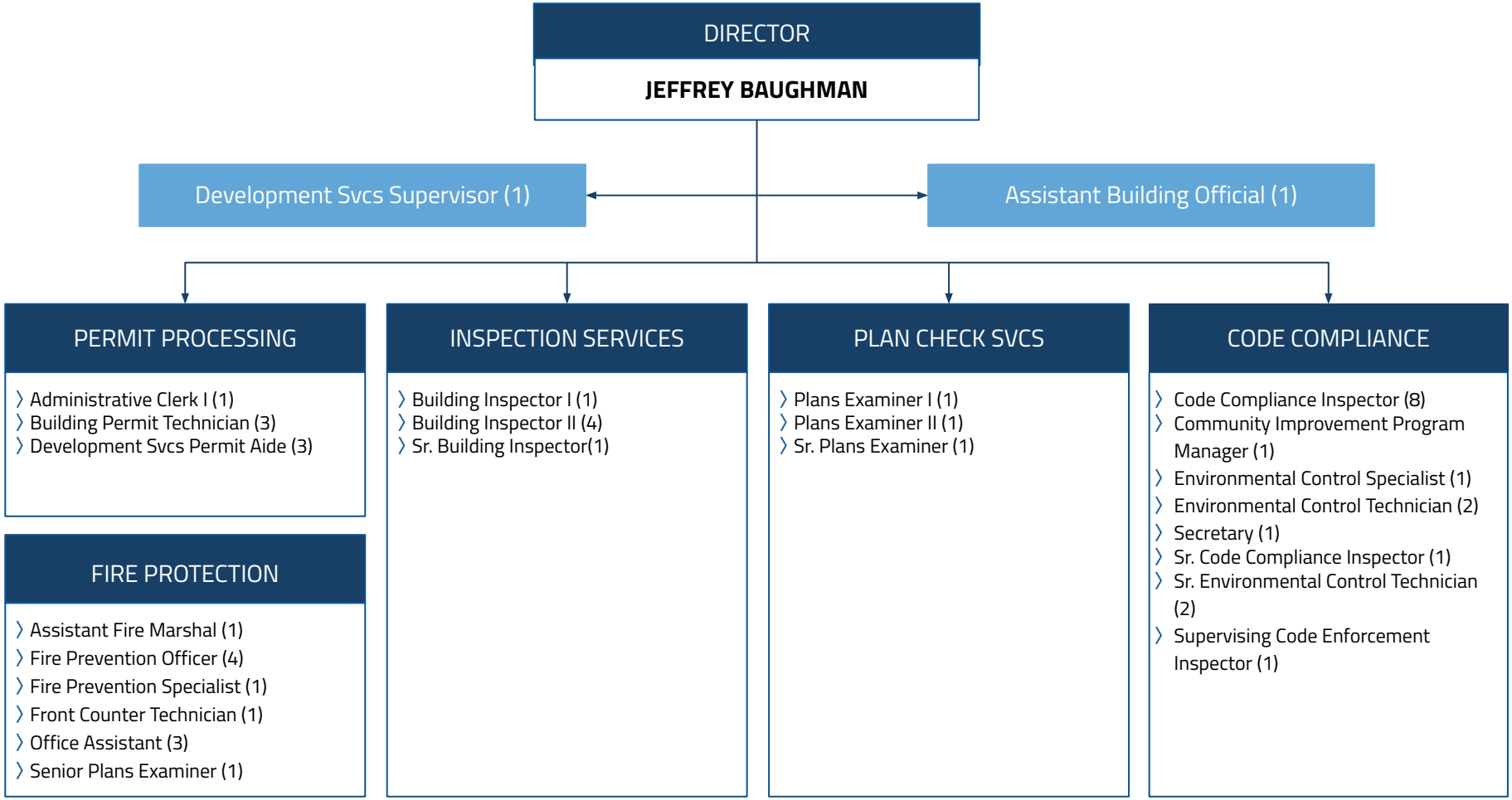
Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Contractual Services	$ -	$ -	$ -	$ 75,000	0.00%	$ 75,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 75,000**	**0.00%**	**$ 75,000**	**0.00%**
Budgeted Staffing Level (FTEs)	-	-	-	0.10		-	


FONTANA
CALIFORNIA

Building and Safety

Effective *7/1/2023*
Budgeted *36 FTE Positions*
11 FFD Positions





Building and Safety



OVERVIEW

Promote and maintain a safe and desirable living and working environment throughout the City of Fontana by administering fair and unbiased enforcement of State and local laws to reduce hazards and eliminate blight that adversely affects the quality of life and safety of our residents and those who work in and visit our city.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	Continue to maintain a "One Stop" shop to ensure excellent customer service	2,4,6
2	Continue to team with the Information Technology Department to maintain and ensure "user friendly" access to our new land management system (Accela)	2,4
3	Continually update the public computer kiosk to offer more information and better customer service	4
4	Encourage and promote Certified Access Specialist (CASP) certification for at least two Building & Safety staff members	2,4,1
5	To ensure a safe and aesthetically pleasing City through Code Compliance activities	7
6	Continue to coordinate team building in the Development Services Organization for Planning, Building & Safety, & Engineering	4,5,6

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Department Goal
Continue to maintain a "One Stop" shop to ensure excellent customer service				
Building & Safety inspection requests responded to within one business day	99.00%	99.00%	99.00%	1
Average number of building related inspections performed per day	197	244	250	1
Average number of Building & Safety customers assisted at the public counter in a business hour	7.0	6	6.0	1
Total Plan Checks submitted for initial review	3,436	3,008	3,500	1,6
Plan Checks submitted for initial review which met turnaround time goal:				
Type I – minor improvements – 2 weeks	99.00%	99.00%	99.00%	1,6
Type II – major improvements and standard new construction – 3 weeks	100.00%	100.00%	100.00%	1,6
Type III – major new construction – 4 weeks	100.00%	100.00%	100.00%	1,6
To ensure a safe and aesthetically pleasing City through Code Compliance Activities				
Number of Code Compliance zoning cases opened	2,563	2300	2,500	5
Number of parcels surveyed for weed/rubbish abatement	3,364	7,300	5,000	5
NUmber of yard sale permits issued	223	175	150	5

ACCOMPLISHMENTS

- Completed over 4,400 building plan check reviews
- Performed more than 47,000 inspections on residential, commercial and industrial projects
- Issued more than 7,500 permits with a total valuation of over $456 million
- Continued to convert archived building plans to digital format for the preservation of historical reference material
- Ongoing improvements to plan review and permit creation process
- Code compliance opened & closed 3600 weed abatement cases
- Code Compliance assumed management over Environmental Field Services
- Fire Prevention performed 2,038 annual inspections, 6,290 construction inspections, and over 2,000 plan reviews.

DEPARTMENTAL SUMMARY

Fund		Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
BUILDING AND SAFETY									
101	General Fund	Building and Safety Admin	-	349,249	462,589	667,180	44.23%	667,360	0.03%
101	General Fund	Inspection Services	-	1,188,467	1,187,780	1,224,370	3.08%	1,222,510	(0.15%)
101	General Fund	Plan Check Services	-	698,092	875,139	572,140	(34.62%)	572,730	0.10%
101	General Fund	Permit Processing	-	239,682	586,954	700,930	19.42%	717,550	2.37%
101	General Fund	Code Compliance	-	-	-	200,000	N/A	220,000	10.00%
		Total General Fund	**-**	**2,475,490**	**3,112,462**	**3,364,620**	**8.10%**	**3,400,150**	**1.06%**
		Total Building And Safety	**-**	**2,475,490**	**3,112,462**	**3,364,620**	**8.10%**	**3,400,150**	**1.06%**
		Total Budgeted Full-Time Positions	**6.00**	**30.00**	**19.00**	**19.00**	**0.00%**	**19.00**	**0.00%**

BUILDING AND SAFETY DEPARTMENT — DIVISION BUDGET SUMMARY

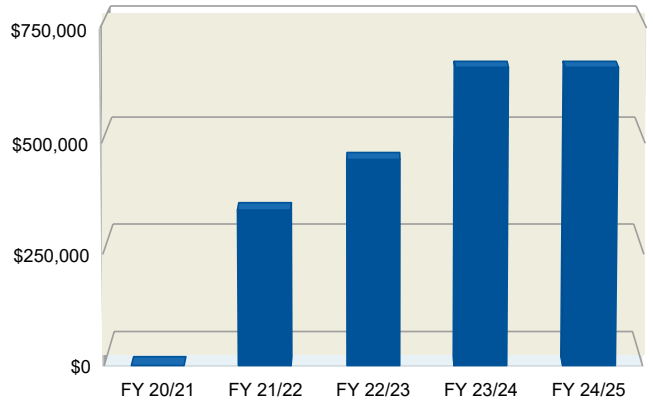
Fund: 101 GENERAL FUND

Division: BUILDING AND SAFETY ADMIN

Mission Statement

Promote and maintain a safe and desirable living and working environment throughout the City of Fontana by administering fair and unbiased enforcement of State and local laws to reduce hazards and eli blight that adversely affects the quality of life and safety of our residents and those who work in a our city.

Five-Year Expenditures



Selected Service Objectives

- To provide technical staff support to the Planning Commission and City Council
- To plan check and inspect all residential, commercial, and industrial buildings for fire, seismic a safety related issues in a timely manner
- To continue to create and update informational handouts
- To respond to requests for inspection on the next business day
- To continue to implement technological advances that improve customer service and create efficiencies

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 339,636	$ 412,279	$ 607,640	47.39%	$ 606,510	(0.19%)
Operating Costs	$ -	$ 15,980	$ 26,850	$ 10,450	(61.08%)	$ 11,900	13.88%
Contractual Services	$ -	$ 6,202	$ 15,000	$ 25,000	66.67%	$ 25,000	0.00%
Internal Services Charges	$ -	$ 8,460	$ 8,460	$ 24,090	184.75%	$ 23,950	(0.58%)
Other Financing Uses	$ -	$ (21,029)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ -**	**$ 349,249**	**$ 462,589**	**$ 667,180**	**44.23%**	**$ 667,360**	**0.03%**
Annual Percentage Change		0.00%	32.45%	44.23%		44.27%	
Budgeted Staffing Level (FTEs)	-	4.00	3.00	3.00		3.00	

BUILDING AND SAFETY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: INSPECTION SERVICES**

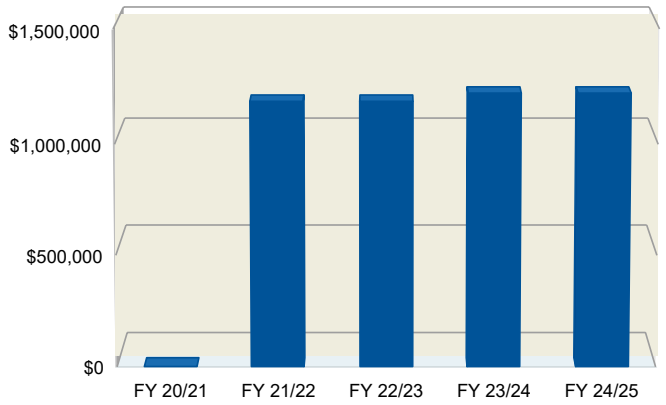
Mission Statement

Promote and maintain a safe and desirable living and working environment throughout the City of Fontana by administering fair and unbiased enforcement of State and local laws to reduce hazards and eliminate blight that adversely affects the quality of life and safety of our residents and those who work in and visit our city.

Selected Service Objectives

- To deliver excellence in customer service by responding to requests for inspection by the next business day
- To inspect all residential, commercial, and industrial buildings for fire, seismic and life safety related issues in a timely manner

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 787,688	$ 788,750	$ 817,810	3.68%	$ 821,700	0.48%
Operating Costs	$ -	$ 10,944	$ 16,700	$ 19,950	19.46%	$ 14,200	(28.82%)
Contractual Services	$ -	$ 264,405	$ 240,000	$ 240,000	0.00%	$ 240,000	0.00%
Internal Services Charges	$ -	$ 125,430	$ 135,330	$ 146,610	8.34%	$ 146,610	0.00%
Capital Expenditure	$ -	$ -	$ 7,000	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ 1,188,467**	**$ 1,187,780**	**$ 1,224,370**	**3.08%**	**$ 1,222,510**	**(0.15%)**
Annual Percentage Change		0.00%	(0.06%)	3.08%		2.92%	
Budgeted Staffing Level (FTEs)	-	12.00	6.00	6.00		6.00	

BUILDING AND SAFETY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: PLAN CHECK SERVICES

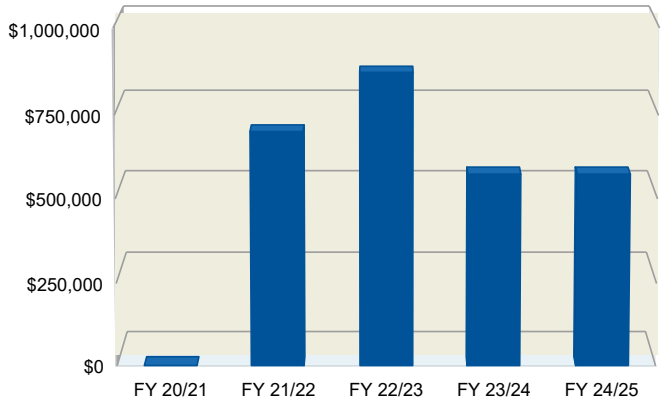
Mission Statement

Promote and maintain a safe and desirable living and working environment throughout the City of Fontana by administering fair and unbiased enforcement of State and local laws to reduce hazards and eliminate blight that adversely affects the quality of life and safety of our residents and those who work in and visit our city.

Selected Service Objectives

- To provide technical staff support to the Planning Commission and City Council
- To plan check all residential, commercial, and industrial buildings for fire, seismic and life safety related issues in a timely manner

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 547,378	$ 608,044	$ 478,800	(21.26%)	$ 478,280	(0.11%)
Operating Costs	$ -	$ 3,276	$ 5,350	$ 1,600	(70.09%)	$ 2,800	75.00%
Contractual Services	$ -	$ 154,591	$ 247,535	$ 75,000	(69.70%)	$ 75,000	0.00%
Internal Services Charges	$ -	$ 14,210	$ 14,210	$ 16,740	17.80%	$ 16,650	(0.54%)
Other Financing Uses	$ -	$ (21,363)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ -**	**$ 698,092**	**$ 875,139**	**$ 572,140**	**(34.62%)**	**$ 572,730**	**0.10%**
Annual Percentage Change		0.00%	25.36%	(34.62%)		(34.56%)	
Budgeted Staffing Level (FTEs)	-	8.00	3.00	3.00		3.00	

BUILDING AND SAFETY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: PERMIT PROCESSING

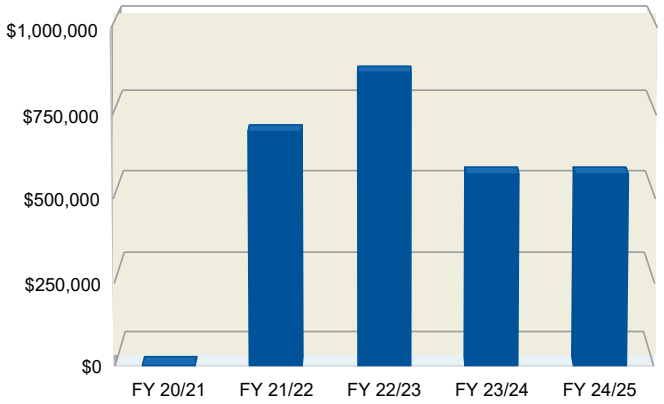
Mission Statement

Promote and maintain a safe and desirable living and working environment throughout the City of Fontana by administering fair and unbiased enforcement of State and local laws to reduce hazards and eliminate blight that adversely affects the quality of life and safety of our residents and those who work in and visit our city.

Selected Service Objectives

- To process permits for all residential, commercial, and industrial buildings for fire, seismic and life safety related issues in a timely manner
- To continue to create and update informational handouts
- To continue to implement technological advances that improve customer service and create greater efficiencies

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 228,823	$ 572,504	$ 675,590	18.01%	$ 689,770	2.10%
Operating Costs	$ -	$ 4,509	$ 8,100	$ 1,950	(75.93%)	$ 4,000	105.13%
Internal Services Charges	$ -	$ 6,350	$ 6,350	$ 23,390	268.35%	$ 23,780	1.67%
Total Expenditures	**$ -**	**$ 239,682**	**$ 586,954**	**$ 700,930**	**19.42%**	**$ 717,550**	**2.37%**
Annual Percentage Change		0.00%	144.89%	19.42%		22.25%	
Budgeted Staffing Level (FTEs)	6.00	6.00	7.00	7.00		7.00	

BUILDING AND SAFETY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: CODE COMPLIANCE

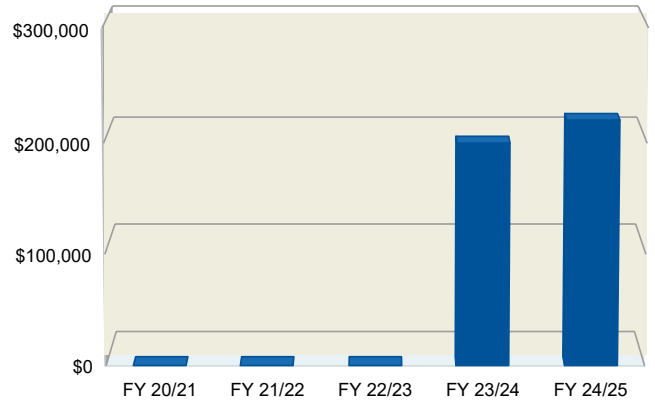
Mission Statement

Promote and maintain a safe and desirable living and working environment throughout the City of Fontana by administering fair and unbiased enforcement of State and local laws to reduce hazards and eliminate blight that adversely affects the quality of life and safety of our residents and those who work in and visit our city.

Selected Service Objectives

- To process permits for all residential, commercial, and industrial buildings for fire, seismic and life safety related issues in a timely manner
- To continue to create and update informational handouts
- To continue to implement technological advances that improve customer service and create greater efficiencies

Five-Year Expenditures



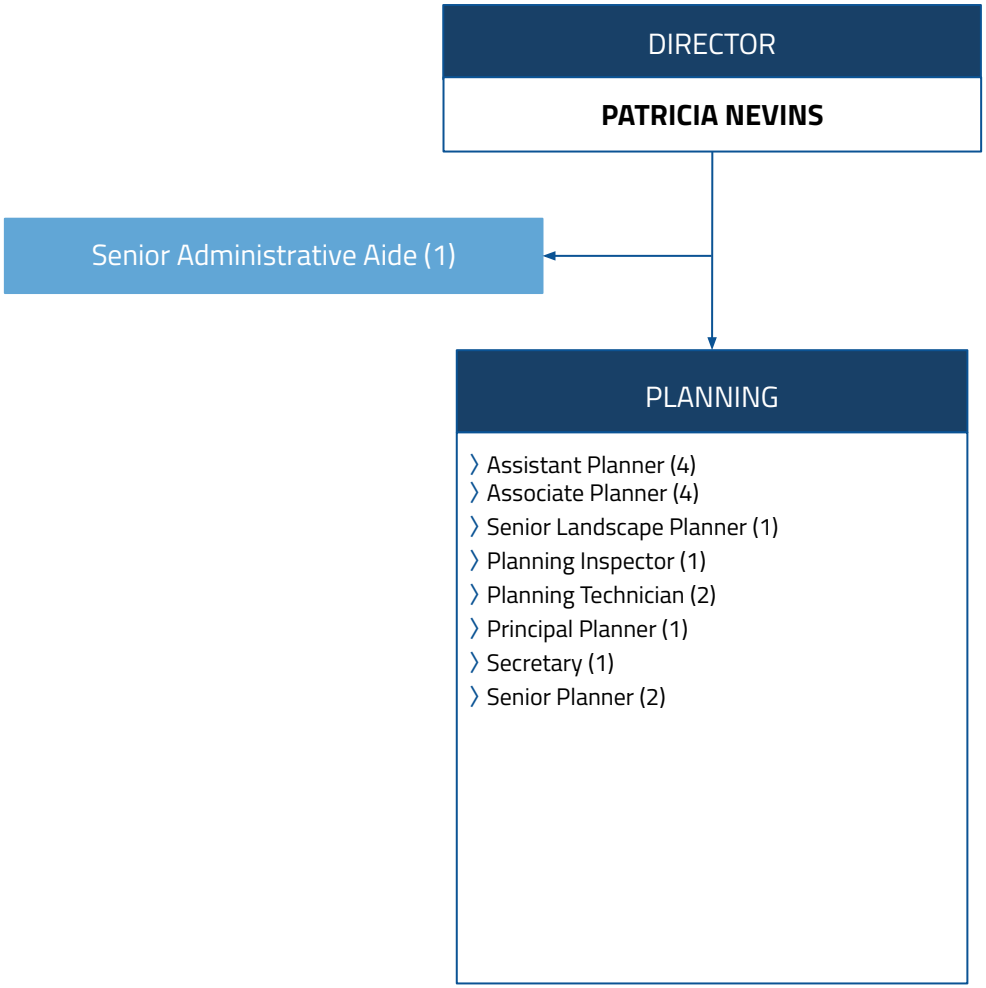
Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Contributions To	$ -	$ -	$ -	$ 200,000	0.00%	$ 220,000	10.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 200,000**	**0.00%**	**$ 220,000**	**10.00%**

Organizational Chart

Planning

Effective *7/1/2023*
Budgeted *18 FTE Positions*
Budgeted *1 Part-Time Position*





Planning



OVERVIEW

The Planning Department promotes economic development while maintaining customer service excellence. It provides planning and staff support to the Planning Commission and assists the Planning Commission, the City Council, and the public in applying the community's strategic growth and development vision as defined by the City Council through the goals and policies of the General Plan and the implementation of those policies through the Zoning and Development Code.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	Continue to maintain a "One Stop" shop to ensure excellent customer service	1,2,4
2	Continue to support IT with the implementation and smooth, efficient transition of the new Accela sottware program	1,2
3	Continue to improve and update the Development Review process, ensuring faster processing times while maintaining technical quality	2
4	Continue to process high quality development including industrial development within SWIP	3,4,9
5	Continue to coordinate team building within the Development Services Organization for Planning, Building & Safety, Fire Prevention, Public Works, and Engineering	1,2
6	Continue to work on plans to facilitate new businesses and development in the Downtown area	2,3,4

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Department Goal
To maintain a standard of excellent customer service:				
Planning counter visitors served	4,399	4,067	4,233	1
Planning telephone calls returned within one business day	98.00%	98.00%	100.00%	1
Planning Certificates of Occupancy inspectoin requests responded to within one business day	97.00%	97.00%	100.00%	1
To promote economic development within the City:				
Pre-Application Reviews completed within 30 days of request	80.00%	90.00%	100.00%	3,4
Ordinances adopted to update the Zoning and Development Code	8	29	30	7

ACCOMPLISHMENTS

- Assisted approximately 4,067 customers at the Planning Department counter and over 11,919 customers over the phone
- Completed more than 1,427 planning inspections
- Approved subdivision of over 997 lots for single family residential development
- Approved 1,471 multi-family units (2 or more units per building)

ACCOMPLISHMENTS - CONTINUED

- Entitled approximately 5,285,584 square feet for industrial development
- Entitled approximately 183,774 square feet for commercial development
- Adopted 29 Ordinances to ensure the Zoning and Development Code and Specific Plans reflect ongoing General Plan goals and address the growing needs of the community
- Ongoing updates to the department website with current project entitlements, public hearing notices, and environmental documents
- Ongoing improvements in streamlining the development review process

DEPARTMENTAL SUMMARY

	Fund	Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
PLANNING									
101	General Fund	Planning Administration	356,771	334,357	400,716	457,470	14.16%	456,620	(0.19%)
101	General Fund	Planning	2,114,410	1,970,493	2,681,250	2,887,960	7.71%	2,915,470	0.95%
101	General Fund	Building and Safety	2,022,973	(2,791)	-	-	N/A	-	N/A
		Total General Fund	**4,494,154**	**2,302,059**	**3,081,966**	**3,345,430**	**8.55%**	**3,372,090**	**0.80%**
301	Grants	Planning Admin	102,865	89,182	432,953	-	(100.00%)	-	N/A
301	Grants	Planning	-	-	500,000	-	(100.00%)	-	N/A
		Total Other Funds	**102,865**	**89,182**	**932,953**	**-**	**(100.00%)**	**-**	**N/A**
		Total Planning	**4,597,019**	**2,391,241**	**4,014,919**	**3,345,430**	**(16.68%)**	**3,372,090**	**0.80%**
		Total Budgeted Full-Time Positions	**32.00**	**17.00**	**17.00**	**18.00**	**5.88%**	**18.00**	**0.00%**
		Total Budgeted Part-Time Positions	**2.00**	**1.00**	**1.00**	**1.00**	**0.00%**	**1.00**	**0.00%**

PLANNING DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: PLANNING ADMINISTRATION

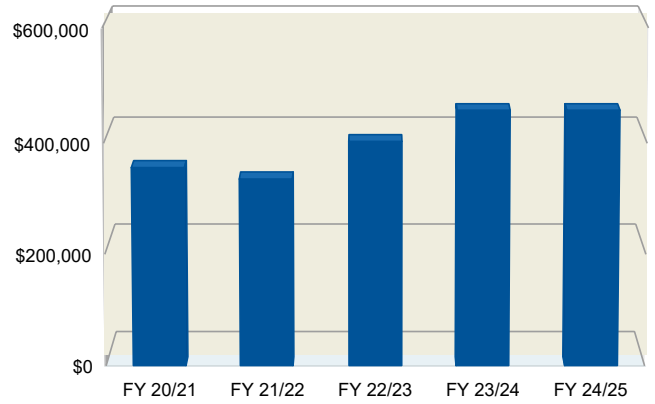
Mission Statement

To provide stewardship and administrative oversight regarding land development issues; to participate in development agreements; and to execute the vision of the City Council through adherence to the highest development standards for the community, enabling future generations to enjoy the benefits of a true quality of life community.

Selected Service Objectives

- To work with the City`s management team, City Council and Planning Commission to develop long-range planning goals as defined in the General Plan
- To develop strategies and programs that deliver excellence in customer service
- To promote economic development that benefits the City
- To continually look for ways to improve the development process
- To develop and improve interdepartmental management systems to improve communication and coordination efforts

Five-Year Expenditures



Empty line

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 343,070	$ 317,823	$ 381,016	$ 434,350	14.00%	$ 433,600	(0.17%)
Operating Costs	$ 3,011	$ 5,834	$ 9,000	$ 8,100	(10.00%)	$ 8,100	0.00%
Internal Services Charges	$ 10,690	$ 10,700	$ 10,700	$ 15,020	40.37%	$ 14,920	(0.67%)
Total Expenditures	**$ 356,771**	**$ 334,357**	**$ 400,716**	**$ 457,470**	**14.16%**	**$ 456,620**	**(0.19%)**
Annual Percentage Change		(6.28%)	19.85%	14.16%		13.95%	
Budgeted Staffing Level (FTEs)	-	-	-	2.00		2.00	

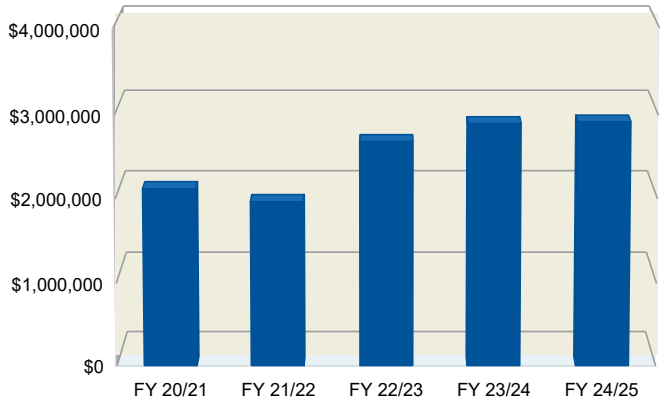
PLANNING DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: PLANNING**

Mission Statement

To enhance the quality of life within the City by receiving and processing applications for development in a responsible and timely manner; implement and enforce pertinent State laws and issues applicable to the Planning Division; implement goals and policies in the General Plan; comply with the provisions of the California Environmental Quality Act.

Five-Year Expenditures



Selected Service Objectives

- To provide technical staff support to the Planning Commission, City Council, and the public counter
- To continue to update the Development Code, policies, and applications for clarity and ease of use by the general public and staff
- To process Administrative Site Plan reviews within 90-120 days of submission
- To process Zone Changes and Ordinances within 180-210 days of submission
- To process Design Review applications within 120-180 days of submission
- To process Conditional Use Permit applications within 120-180 days of submission
- To process Temporary Use Permit Applications within 5 days of submission
- To process Variances within 120 days of submission
- To process Tract Maps within 120-180 days of submission
- To provide technical and environmental assistance to departments for City initiated projects

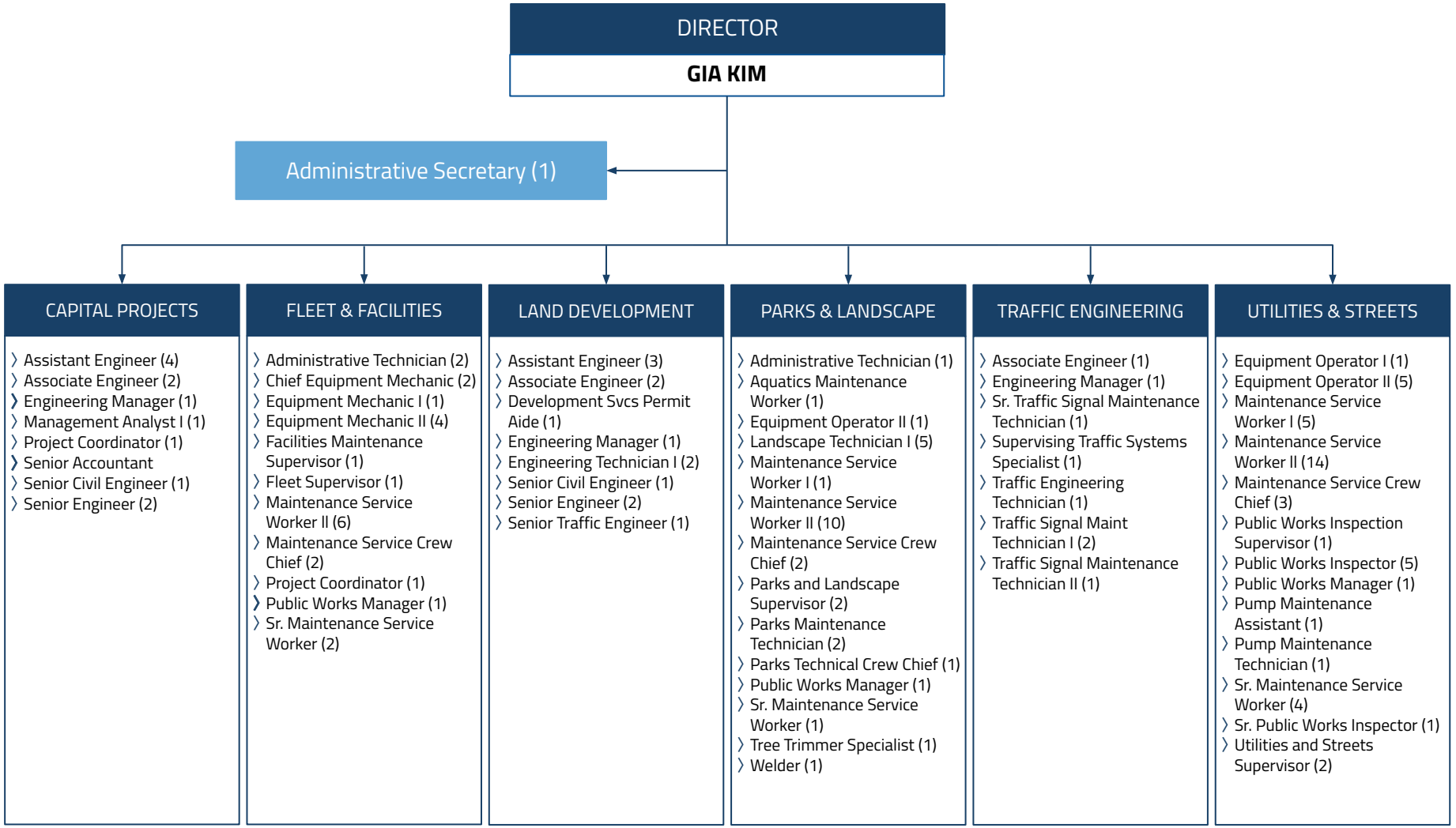
Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,860,026	$ 1,730,204	$ 1,933,469	$ 2,250,790	16.41%	$ 2,284,790	1.51%
Operating Costs	$ 35,019	$ 49,661	$ 55,700	$ 70,500	26.57%	$ 63,200	(10.35%)
Contractual Services	$ 138,115	$ 111,908	$ 613,361	$ 463,000	(24.51%)	$ 463,000	0.00%
Internal Services Charges	$ 81,250	$ 78,720	$ 78,720	$ 103,670	31.69%	$ 104,480	0.78%
Total Expenditures	**$ 2,114,410**	**$ 1,970,493**	**$ 2,681,250**	**$ 2,887,960**	**7.71%**	**$ 2,915,470**	**0.95%**
Annual Percentage Change		(6.81%)	36.07%	7.71%		8.74%	
Budgeted Staffing Level (FTEs)	15.00	15.00	15.00	16.00		16.00	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	1.00		1.00	

Organizational Chart

Public Works

Effective *7/1/2023*
Budgeted *136 FTE Positions*
Budgeted *5 Part-Time Positions*





Public Works and Engineering



OVERVIEW

The Public Works Department is responsible for constructing new infrastructure and maintaining existing infrastructure within the City through aggressive capital improvement, capital reinvestment and maintenance programs. The department's core duties include engineering evaluation, implementation of new infrastructure, execution of programs and services related to sewer, storm drains, refuse collection, recycling, water reclamation, streets, traffic, city trees, parks, streetscapes, graffiti abatement, public buildings and fleet maintenance and replacement. Public Works is organized into six divisions: Capital Projects, Fleet & Facilities, Land Development, Parks & Landscape, Traffic Engineering and Streets & Utilities. The department manages 131 full-time employees, numerous seasonal and part-time staff and multiple contract service providers while maintaining an "integrated service approach" by utilizing dedicated staff, contract services and construction contracts.

GOALS & PERFORMANCE MEASURES

Department Goals	City Council Goal

GOALS & PERFORMANCE MEASURES – CONTINUED

Performance Measures	Actual 2021-22	Estimated 2022-23	Target 2023-24	Target 2024-25	Department Goal

ACCOMPLISHMENTS

- Completed over 39 lane miles of road slurry and pavement rehabilitation at 9 locations city-wide
- Cleaned 1,100,000 linear feet of sewer mainline
- Pruned 20% of City trees and responded to safety concerns as needed (5-year trim cycle)
- Completed map grid areas 11,16,17,50 & 51 of the Sidewalk Program with 635 height differentials mitigated
- Completed construction of South Fontana Park and Santa Ana Landscape Median
- Completed the construction of Traffic Signals at Valley Avenue at Oleander Avenue and Valley Avenue at Almond Avenue
- Energized traffic signals constructed by private developers at Sierra Ave and Duncan Canyon, Sierra Ave at Northgate and Victoria Ave at Kestral Ave
- Completed TDA Transit Bus Stop Improvements at 11 locations
- Completed ADA curb ramp upgrades at Foothill Avenue and Alder Avenue
- Prepared and Implemented Citywide 7-Year Pavement Management Plan

DEPARTMENTAL SUMMARY

Fund		Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
PUBLIC WORKS & ENGINEERING									
101	General Fund	PW Admin	-	-	-	403,300	N/A	406,040	0.68%
101	General Fund	Utilities & Streets	-	-	-	1,669,270	N/A	1,683,940	0.88%
101	General Fund	Parks & Landscape	-	-	-	8,380,140	N/A	7,285,150	(13.07%)
101	General Fund	Land Development	-	-	-	2,220,090	N/A	2,283,350	2.85%
101	General Fund	Traffic Engineering	-	-	-	725,710	N/A	730,070	0.60%
		Total General Fund	**-**	**-**	**-**	**13,398,510**	**N/A**	**12,388,550**	**(7.54%)**
103	Facility Maintenance	Fleet & Facilities	-	-	-	7,014,370	N/A	7,243,230	3.26%
125	Storm Water Compliance	Land Development	-	-	-	224,180	N/A	223,870	(0.14%)
241	Air Quality Mgmt Dist	PW Admin	-	-	-	18,360	N/A	18,360	0.00%
243	Traffic Safety	Traffic Engineering	-	-	-	44,190	N/A	44,190	0.00%
245	Measure I 2010-2040 Reimb	Capital Projects	-	-	-	(10)	N/A	-	(100.00%)
246	Measure I 2010-2040 Local	PW Admin	-	-	-	96,960	N/A	96,830	(0.13%)
246	Measure I 2010-2040 Local	Land Development	-	-	-	223,190	N/A	279,070	25.04%
246	Measure I 2010-2040 Local	Traffic Engineering	-	-	-	1,281,000	N/A	1,280,010	(0.08%)
246	Measure I 2010-2040 Local	Capital Projects	-	-	-	18,960	N/A	10	(99.95%)
281	Gas Tax (State)	Utilities & Streets	-	-	-	3,014,040	N/A	3,006,390	(0.25%)
281	Gas Tax (State)	Parks & Landscape	-	-	-	1,202,400	N/A	1,202,400	0.00%
281	Gas Tax (State)	Capital Projects	-	-	-	1,899,970	N/A	1,900,000	0.00%
282	Solid Waste Mitigation	Utilities & Streets	-	-	-	585,760	N/A	568,010	(3.03%)
282	Solid Waste Mitigation	Capital Projects	-	-	-	839,970	N/A	94,770	(88.72%)
283	Road Maintenance & Rehab	Capital Projects	-	-	-	5,260,640	N/A	5,465,920	3.90%
302	ARPA 2021	Capital Projects	-	-	-	-	N/A	10	N/A
395	LMD #1 City Wide	Parks & Landscape	-	-	-	944,420	N/A	1,004,380	6.35%
396	LMD #2 Vlg of Heritage	Parks & Landscape	-	-	-	3,606,580	N/A	3,085,960	(14.44%)
397	LMD #3-1 Empire Center	Parks & Landscape	-	-	-	61,300	N/A	63,460	3.52%
398	LMD #3 Hunter's Ridge	Parks & Landscape	-	-	-	1,072,840	N/A	947,550	(11.68%)
399	LLMD #3 Hunter's Ridge	Parks & Landscape	-	-	-	33,280	N/A	34,620	4.03%
401	CFD #1 Southridge Village	Parks & Landscape	-	-	-	3,297,490	N/A	3,439,750	4.31%
403	CFD #6-3A Bellgrove II	Parks & Landscape	-	-	-	169,620	N/A	174,200	2.70%
404	CFD #6-2 N Morningside	Parks & Landscape	-	-	-	76,750	N/A	72,110	(6.05%)
405	CFD #6-1 Stratham	Parks & Landscape	-	-	-	117,690	N/A	120,100	2.05%
406	CFD #6 The Landings	Parks & Landscape	-	-	-	549,260	N/A	499,360	(9.08%)

DEPARTMENTAL SUMMARY – CONTINUED

	Fund	Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
407	CFD #7 Country Club Est	Parks & Landscape	-	-	-	152,550	N/A	155,920	2.21%
408	CFD #8 Presley	Parks & Landscape	-	-	-	355,520	N/A	240,150	(32.45%)
409	CFD #9M Morningside	Parks & Landscape	-	-	-	130,030	N/A	132,660	2.02%
410	CFD #10M Jurupa Ind	Parks & Landscape	-	-	-	34,230	N/A	41,930	22.49%
412	CFD #12 Sierra Lakes	Parks & Landscape	-	-	-	1,257,040	N/A	1,091,780	(13.15%)
413	CFD #13M Summit Heights	Parks & Landscape	-	-	-	767,410	N/A	740,310	(3.53%)
414	CFD #14M Sycamore Hills	Parks & Landscape	-	-	-	282,700	N/A	286,860	1.47%
415	CFD #15M Silver Ridge	Parks & Landscape	-	-	-	136,210	N/A	140,000	2.78%
416	CFD #16M Ventana Pointe	Parks & Landscape	-	-	-	37,760	N/A	38,430	1.77%
418	CFD #18M Badiola Homes	Parks & Landscape	-	-	-	2,840	N/A	2,950	3.87%
420	CFD #20M	Parks & Landscape	-	-	-	30,840	N/A	32,240	4.54%
421	CFD #21M	Parks & Landscape	-	-	-	15,830	N/A	20,110	27.04%
423	CFD #23M	Parks & Landscape	-	-	-	3,520	N/A	2,130	(39.49%)
424	CFD #24M	Parks & Landscape	-	-	-	16,930	N/A	17,270	2.01%
425	CFD #25M	Parks & Landscape	-	-	-	41,230	N/A	42,540	3.18%
427	CFD #27M	Parks & Landscape	-	-	-	46,560	N/A	48,120	3.35%
428	CFD #28M	Parks & Landscape	-	-	-	53,250	N/A	54,470	2.29%
429	CFD #29M	Parks & Landscape	-	-	-	17,910	N/A	18,520	3.41%
430	CFD #30M	Parks & Landscape	-	-	-	115,570	N/A	118,170	2.25%
431	CFD #31 Citrus Heights No	Parks & Landscape	-	-	-	208,820	N/A	213,170	2.08%
432	CFD #32M	Parks & Landscape	-	-	-	3,320	N/A	3,490	5.12%
433	CFD #33M Empire Lighting	Parks & Landscape	-	-	-	38,790	N/A	40,220	3.69%
434	CFD #34 Empire Det Basin	Parks & Landscape	-	-	-	10,670	N/A	10,950	2.62%
435	CFD #35M	Parks & Landscape	-	-	-	660,570	N/A	610,760	(7.54%)
436	CFD #36M	Parks & Landscape	-	-	-	8,810	N/A	9,530	8.17%
437	CFD #37 Montelago	Parks & Landscape	-	-	-	66,130	N/A	90,860	37.40%
438	CFD #38M	Parks & Landscape	-	-	-	72,050	N/A	73,910	2.58%
439	CFD #39M	Parks & Landscape	-	-	-	10,790	N/A	17,380	61.08%
440	CFD #40M	Parks & Landscape	-	-	-	940	N/A	980	4.26%
441	CFD #41M	Parks & Landscape	-	-	-	11,220	N/A	11,450	2.05%
442	CFD #42M	Parks & Landscape	-	-	-	62,050	N/A	80,180	29.22%
444	CFD #44M	Parks & Landscape	-	-	-	5,660	N/A	5,880	3.89%
445	CFD #45M	Parks & Landscape	-	-	-	65,240	N/A	66,960	2.64%
446	CFD #46M	Parks & Landscape	-	-	-	29,180	N/A	29,820	2.19%

DEPARTMENTAL SUMMARY – CONTINUED

	Fund	Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
447	CFD #47M	Parks & Landscape	-	-	-	8,370	N/A	8,650	3.35%
448	CFD #48M	Parks & Landscape	-	-	-	46,210	N/A	47,290	2.34%
449	CFD #49M	Parks & Landscape	-	-	-	10,710	N/A	11,110	3.73%
450	CFD #50M	Parks & Landscape	-	-	-	15,520	N/A	23,680	52.58%
451	CFD #51M	Parks & Landscape	-	-	-	46,960	N/A	48,460	3.19%
453	CFD #53M	Parks & Landscape	-	-	-	4,520	N/A	4,710	4.20%
454	CFD #54M	Parks & Landscape	-	-	-	12,680	N/A	13,050	2.92%
455	CFD #55M	Parks & Landscape	-	-	-	5,330	N/A	5,540	3.94%
456	CFD #56M	Parks & Landscape	-	-	-	6,920	N/A	440	(93.64%)
457	CFD #57M	Parks & Landscape	-	-	-	10,440	N/A	10,750	2.97%
458	CFD #58M	Parks & Landscape	-	-	-	530	N/A	550	3.77%
459	CFD #59M	Parks & Landscape	-	-	-	530	N/A	1,340	152.83%
460	CFD #60M	Parks & Landscape	-	-	-	9,480	N/A	9,650	1.79%
461	CFD #61M	Parks & Landscape	-	-	-	20,900	N/A	21,460	2.68%
462	CFD #62M	Parks & Landscape	-	-	-	2,170	N/A	2,170	0.00%
463	CFD #63M	Parks & Landscape	-	-	-	18,090	N/A	18,420	1.82%
465	CFD #65M	Parks & Landscape	-	-	-	6,770	N/A	9,440	39.44%
467	CFD #67M	Parks & Landscape	-	-	-	15,910	N/A	16,350	2.77%
468	CFD #68M	Parks & Landscape	-	-	-	14,560	N/A	14,730	1.17%
469	CFD #69M	Parks & Landscape	-	-	-	70,590	N/A	68,490	(2.97%)
470	CFD #70 Avellino	Parks & Landscape	-	-	-	43,670	N/A	44,340	1.53%
471	CFD #71 Sierra Crest	Parks & Landscape	-	-	-	101,340	N/A	103,270	1.90%
472	CFD #72M	Parks & Landscape	-	-	-	5,360	N/A	5,480	2.24%
473	CFD #73M	Parks & Landscape	-	-	-	28,020	N/A	28,720	2.50%
474	CFD #74M	Parks & Landscape	-	-	-	34,290	N/A	34,740	1.31%
475	CFD #75M	Parks & Landscape	-	-	-	7,040	N/A	7,170	1.85%
476	CFD #76M	Parks & Landscape	-	-	-	30,510	N/A	30,940	1.41%
477	CFD #77M	Parks & Landscape	-	-	-	6,300	N/A	6,470	2.70%
478	CFD #78M	Parks & Landscape	-	-	-	16,820	N/A	17,160	2.02%
479	CFD #79M	Parks & Landscape	-	-	-	320	N/A	340	6.25%
480	CFD #80 Bella Strada	Parks & Landscape	-	-	-	99,460	N/A	101,580	2.13%
481	CFD #81M	Parks & Landscape	-	-	-	46,960	N/A	47,480	1.11%
483	CFD #83M	Parks & Landscape	-	-	-	25,140	N/A	25,850	2.82%
484	CFD #84M	Parks & Landscape	-	-	-	8,130	N/A	8,330	2.46%

DEPARTMENTAL SUMMARY – CONTINUED

	Fund	Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
485	CFD #85 The Meadows	Parks & Landscape	-	-	-	265,840	N/A	272,270	2.42%
486	CFD #86 Etiwanda Ridge	Parks & Landscape	-	-	-	46,750	N/A	47,350	1.28%
487	CFD #87 El Paseo	Parks & Landscape	-	-	-	14,220	N/A	14,450	1.62%
488	CFD #88 Sierra Crest II	Parks & Landscape	-	-	-	48,380	N/A	49,600	2.52%
489	CFD #89 Belrose	Parks & Landscape	-	-	-	19,230	N/A	19,630	2.08%
490	CFD #90 Summit at Rosena	Parks & Landscape	-	-	-	165,750	N/A	169,590	2.32%
493	CFD #93M	Parks & Landscape	-	-	-	4,200	N/A	4,320	2.86%
495	CFD #95 Summit at Rosena II	Parks & Landscape	-	-	-	180,160	N/A	183,920	2.09%
500	CFD #100M Tr 2023	Parks & Landscape	-	-	-	25,560	N/A	26,190	2.46%
504	CFD #104M	Parks & Landscape	-	-	-	5,700	N/A	5,820	2.11%
505	CFD #105M Tr 20346	Parks & Landscape	-	-	-	19,620	N/A	19,890	1.38%
506	CFD #106 Mountainview	Parks & Landscape	-	-	-	5,920	N/A	5,910	(0.17%)
507	CFD #107 Highland	Parks & Landscape	-	-	-	6,800	N/A	6,970	2.50%
509	CFD#109 Narra Hills	Parks & Landscape	-	-	-	144,000	N/A	146,890	2.01%
511	CFD #511 Monterado	Parks & Landscape	-	-	-	7,800	N/A	7,980	2.31%
512	CFD #512 The Gardens	Parks & Landscape	-	-	-	136,900	N/A	139,600	1.97%
601	Capital Reinvestment	Utilities & Streets	-	-	-	300,000	N/A	300,000	0.00%
601	Capital Reinvestment	Capital Projects	-	-	-	4,099,990	N/A	4,000,000	(2.44%)
620	San Sevaine Flood Control	PW Admin	-	-	-	92,910	N/A	92,700	(0.23%)
622	Storm Drain	PW Admin	-	-	-	147,420	N/A	148,220	0.54%
622	Storm Drain	Land Development	-	-	-	650,000	N/A	650,000	0.00%
630	Circulation Mitigation	PW Admin	-	-	-	12,840	N/A	12,830	(0.08%)
633	Landscape Medians	PW Admin	-	-	-	50,000	N/A	50,000	0.00%
635	Parks Development	Parks & Landscape	-	-	-	80,160	N/A	80,530	0.46%
635	Parks Development	Capital Projects	-	-	-	253,250	N/A	253,250	0.00%
701	Sewer Maint & Operations	Utilities & Streets	-	-	-	2,896,530	N/A	2,886,810	(0.34%)
702	Sewer Capital Projects	PW Admin	-	-	-	49,080	N/A	49,690	1.24%
703	Sewer Replacement	Utilities & Streets	-	-	-	2,063,580	N/A	2,055,390	(0.40%)
751	Fleet Operations	Fleet & Facilities	-	-	-	6,946,610	N/A	6,511,600	(6.26%)
		Total Other Funds	**-**	**-**	**-**	**55,925,130**	**N/A**	**54,364,210**	**(2.79%)**
		Total Public Works & Engineering	**-**	**-**	**-**	**69,323,640**	**N/A**	**66,752,760**	**(3.71%)**
		Total Budgeted Full-Time Positions	**-**	**-**	**-**	**134.40**	**N/A**	**134.40**	**(0.00%)**
		Total Budgeted Part-Time Positions	**-**	**-**	**5.00**	**5.00**	**0.00%**	**5.00**	**0.00%**

PUBLIC WORKS & ENGINEERING DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND **Division: PW ADMIN**

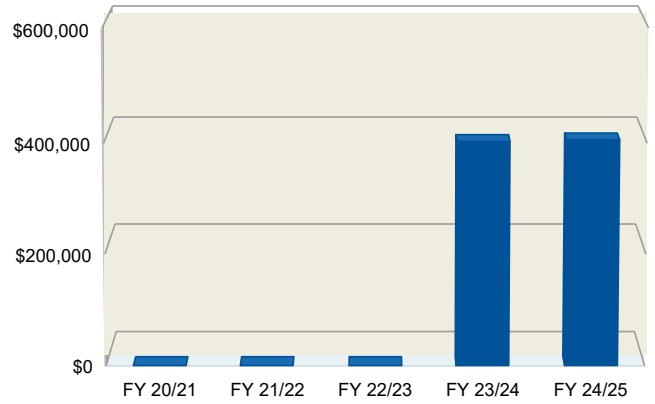
Mission Statement

To provide overall Department of Public Works & Engineering management for the divisions of Land Development, Utilities & Streets, Parks and Landscape, Fleet & Facilities, Traffic & Safety and the design and construction of Capital Projects,. To provide administrative functions for public construction project tracking, regulation and tracking of development related projects, inspection of materials methods and workmanship in public improvements and maintenance of streets & facilities.

Selected Service Objectives

- To provide professional administrative oversight to the activities of the Public Works Department
- To assist in development of the Department's Annual Operating Budget and Seven-Year Capital Improvement Program
- To develop and adapt intradepartmental and interdepartmental processes to improve communication and coordination efforts
- To partner with property owners/developers to assist development of intrastructure for public use
- To develop strategies and programs that deliver excellence in customer service

Five-Year Expenditures



Five Year History

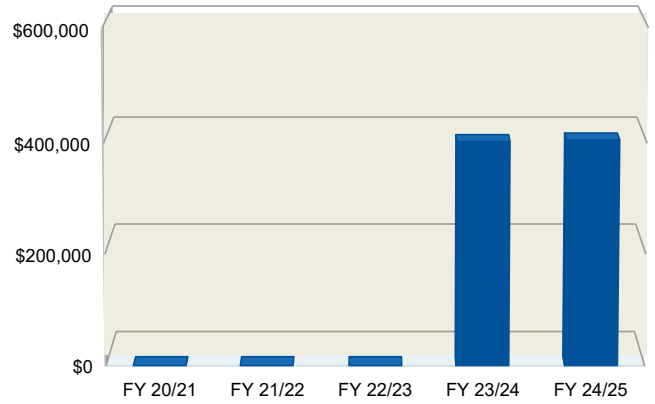
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 348,330	0.00%	$ 351,030	0.78%
Operating Costs	$ -	$ -	$ -	$ 6,000	0.00%	$ 6,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 48,970	0.00%	$ 49,010	0.08%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 403,300**	**0.00%**	**$ 406,040**	**0.68%**
Budgeted Staffing Level (FTEs)	-	-	-	1.85		1.85	
Budgeted Staffing Level (PT FTEs)	-	-	1.00	1.00		1.00	

Fund: 101 GENERAL FUND **Division: UTILITIES & STREETS**

Mission Statement

To maintain and perform repairs on existing storm drain conveyance system; to provide vegetation management of roadways and to improve pavement ride quality conditions; and to maintain public health and safety by monitoring and inspection of the right-of-way.

Five-Year Expenditures



Selected Service Objectives

- To conduct semi-annual storm drain system inspections and provide as needed maintenance activities for system and detention basins
- To provide emergency response during storm events, including the supply of sandbags for residents use
- To maintain and repair damaged storm drain structures

Five Year History

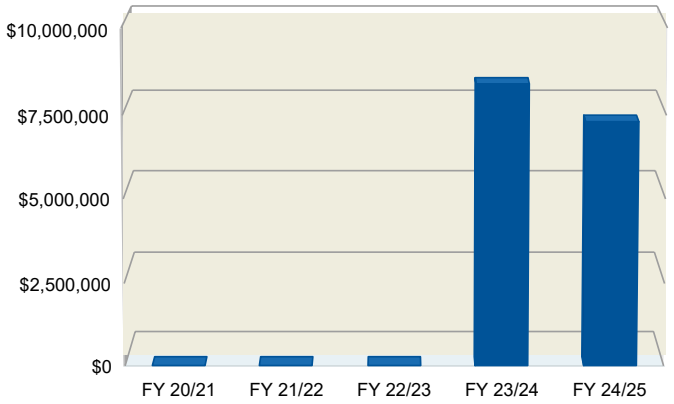
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 1,053,380	0.00%	$ 1,067,730	1.36%
Operating Costs	$ -	$ -	$ -	$ 128,000	0.00%	$ 128,000	0.00%
Contractual Services	$ -	$ -	$ -	$ 265,140	0.00%	$ 265,140	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 222,750	0.00%	$ 223,070	0.14%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,669,270**	**0.00%**	**$ 1,683,940**	**0.88%**
Budgeted Staffing Level (FTEs)	-	-	-	6.87		6.87	

Fund: 101 GENERAL FUND **Division: PARKS & LANDSCAPE**

Mission Statement

To keep the City`s parks, landscaping and trees in a safe and aesthetically pleasing state in the most cost efficient manner and to perform weed abatement on vacant City owned property and open space. To provide graffiti abatement services to the community.

Five-Year Expenditures



Selected Service Objectives

- To perform annual renovation of ball fields, one weekly inspection per playground, once a week mowing, parking lot overlay, fencing program and litter and trash service
- To provide 72-hour response to hazards and conduct a block trimming program on a once per 5-year cycle
- To maintain City owned open space areas to meet fire requirements
- To provide support for City special event
- To prepare for all opening day ceremonies
- To maintain pools to California Health and Safety Standards
- To continue to respond to Graffiti Hotline calls and abate 80% of the graffiti within 24 hours of report and 100% of graffiti within 72 hours of report

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 1,673,880	0.00%	$ 1,675,050	0.07%
Operating Costs	$ -	$ -	$ -	$ 1,830,780	0.00%	$ 1,809,390	(1.17%)
Contractual Services	$ -	$ -	$ -	$ 4,102,230	0.00%	$ 3,027,690	(26.19%)
Internal Services Charges	$ -	$ -	$ -	$ 773,250	0.00%	$ 773,020	(0.03%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 8,380,140**	**0.00%**	**$ 7,285,150**	**(13.07%)**
Budgeted Staffing Level (FTEs)	-	-	-	13.15		13.15	
Budgeted Staffing Level (PT FTEs)	-	-	1.00	1.00		1.00	

Fund: 101 GENERAL FUND **Division: LAND DEVELOPMENT**

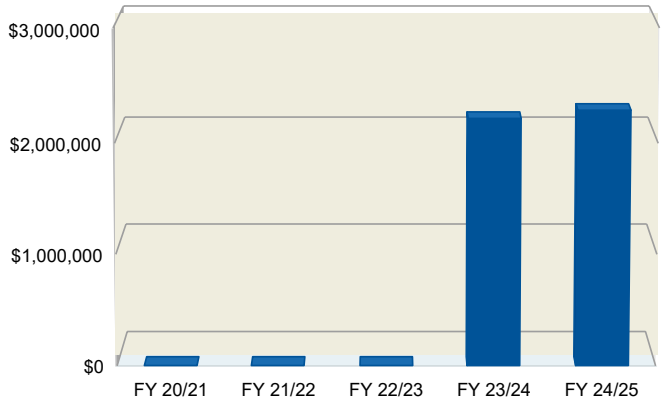
Mission Statement

To ensure the professional delivery of development related services through the land development process, professional public improvement project construction management, and adherence to the uppermost development and maintenance standards that return long lasting economic and aesthetic benefits to the City. To ensure cohesive administration between development related activity and long term maintenance, in addition to enhancement of existing infrastructure.

Selected Service Objectives

- To continue to pursue alternative funding sources to accommodate service demands and provide community service programs
- To provide mandated & essential training to employees
- To focus on alignment of client and vendor objectives to ensure sustainable relationships, controlled costs, and more predictable term based increases
- To work closely with KFON to enhance our level of communications with our residents
- To continue our internet presence by utilizing Social Media websites

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 1,986,800	0.00%	$ 2,049,680	3.16%
Operating Costs	$ -	$ -	$ -	$ 4,710	0.00%	$ 4,710	0.00%
Contractual Services	$ -	$ -	$ -	$ 158,000	0.00%	$ 158,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 70,580	0.00%	$ 70,960	0.54%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,220,090**	**0.00%**	**$ 2,283,350**	**2.85%**
Budgeted Staffing Level (FTEs)	-	-	-	12.63		12.83	

Fund: 101 GENERAL FUND **Division: TRAFFIC ENGINEERING**

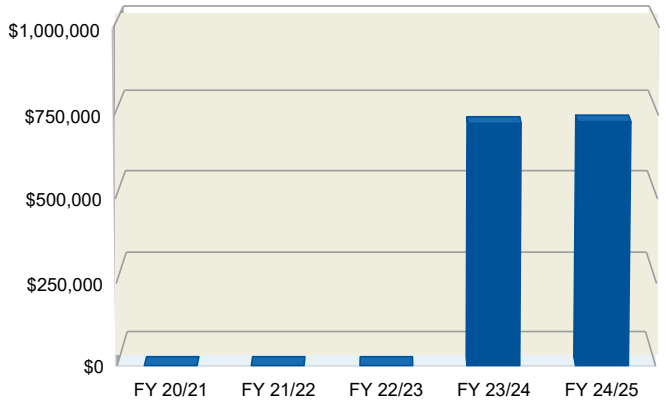
Mission Statement

To oversee traffic and transportation activities including street and school safety, speed zoning, and adress citizen concerns.

Selected Service Objectives

- To maintain a City network of traffic signals at an optimum operational level
- To maintain excellent customer service by responding to infrastructure and traffic safety related citizen concerns in a timely manner

Five-Year Expenditures



Five Year History

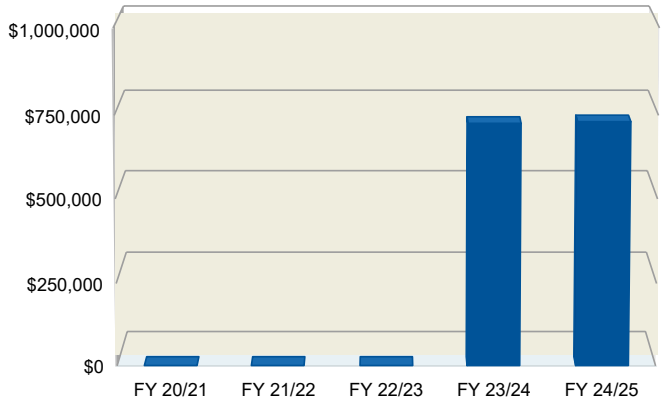
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 622,980	0.00%	$ 627,290	0.69%
Operating Costs	$ -	$ -	$ -	$ 10,200	0.00%	$ 10,200	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 37,530	0.00%	$ 37,580	0.13%
Capital Expenditure	$ -	$ -	$ -	$ 55,000	0.00%	$ 55,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**725,710**	**0.00%**	**$ 730,070**	**0.60%**
Budgeted Staffing Level (FTEs)	-	-	-	3.70		3.70	

Fund: 103 FACILITY MAINTENANCE **Division: FLEET & FACILITIES**

Mission Statement

To provide service that sustains and/or restores City facilities to a safe and economical condition and promotes an appearance that will inspire public confidence.

Five-Year Expenditures



Selected Service Objectives

- To respond to emergency repairs
- To provide continuing facility maintenance services
- To complete capital improvements at the designated facilities that improve the infrastructure
- To research and implement energy efficiency measures

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 1,385,190	0.00%	$ 1,395,170	0.72%
Operating Costs	$ -	$ -	$ -	$ 2,800,500	0.00%	$ 2,908,230	3.85%
Contractual Services	$ -	$ -	$ -	$ 2,626,080	0.00%	$ 2,736,950	4.22%
Internal Services Charges	$ -	$ -	$ -	$ 202,600	0.00%	$ 202,880	0.14%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 7,014,370**	**0.00%**	**$ 7,243,230**	**3.26%**
Budgeted Staffing Level (FTEs)	-	-	-	11.50		11.50	

Fund: 125 STORM WATER COMPLIANCE **Division: LAND DEVELOPMENT**

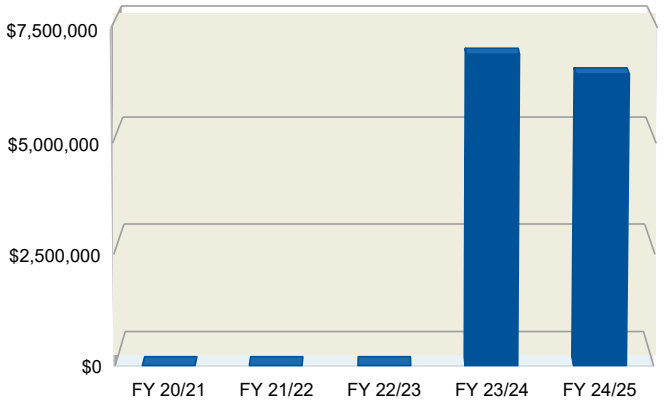
Mission Statement

To monitor storm water runoff as required by the National Pollutant Discharge Elimination System permit and insure compliance with Best Management Practices (BMP).

Selected Service Objectives

- To provide plan check and construction inspection services for Water Quality Management Plan (WQMP).

Five-Year Expenditures



Five Year History

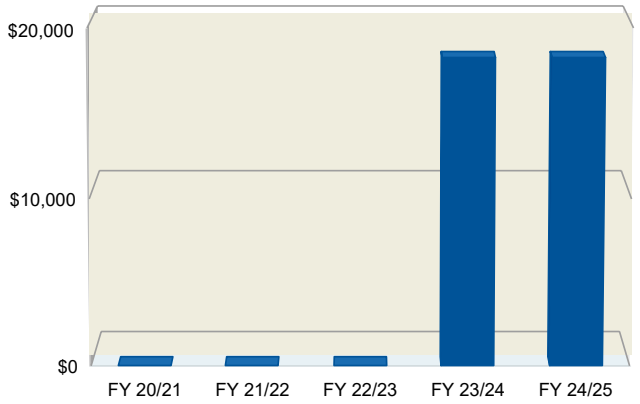
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 143,180	0.00%	$ 142,900	(0.20%)
Operating Costs	$ -	$ -	$ -	$ 2,500	0.00%	$ 2,500	0.00%
Contractual Services	$ -	$ -	$ -	$ 75,000	0.00%	$ 75,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 3,500	0.00%	$ 3,470	(0.86%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 224,180**	**0.00%**	**$ 223,870**	**(0.14%)**
Budgeted Staffing Level (FTEs)	-	-	-	1.30		1.30	

Fund: 241 AIR QUALITY MGMT DIST **Division: PW ADMIN**

Mission Statement

To provide service that sustains and/or restores City facilities to a safe and economical condition and promotes an appearance that will inspire public confidence.

Five-Year Expenditures



Selected Service Objectives

- To respond to emergency repairs
- To provide continuing facility maintenance services
- To complete capital improvements at the designated facilities that improve the infrastructure
- To research and implement energy efficiency measures

Five Year History

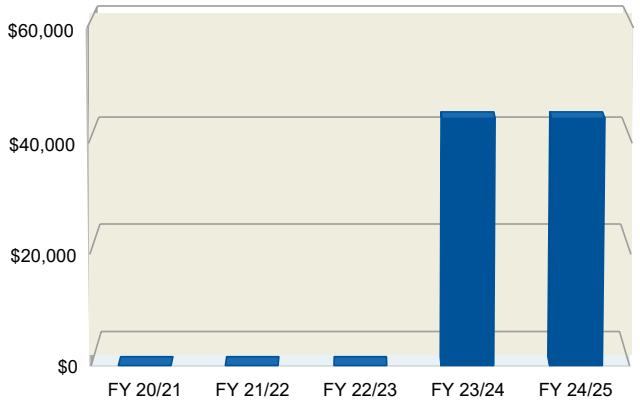
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 18,360	0.00%	$ 18,360	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 18,360**	**0.00%**	**$ 18,360**	**0.00%**

Fund: 243 TRAFFIC SAFETY **Division: TRAFFIC ENGINEERING**

Mission Statement

To continually strive to improve mobility and safety for the walking and motoring public.

Five-Year Expenditures



Selected Service Objectives

- To carry out preventative signal maintenance services with a cost saving orientation including major maintenance services and emergency traffic signal repairs
- To professionally manage cooperative signal maintenance agreements with CALTRANS, City of Ontario, City of Rancho Cucamonga, City of Rialto, County of Riverside, and County of San Bernardino
- To implement mitigation projects for high collision locations
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 8,500	0.00%	$ 8,500	0.00%
Contractual Services	$ -	$ -	$ -	$ 600	0.00%	$ 600	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 35,090	0.00%	$ 35,090	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 44,190**	**0.00%**	**$ 44,190**	**0.00%**

Fund: 245 MEASURE I 2010-2040 REIMB **Division: CAPITAL PROJECTS**

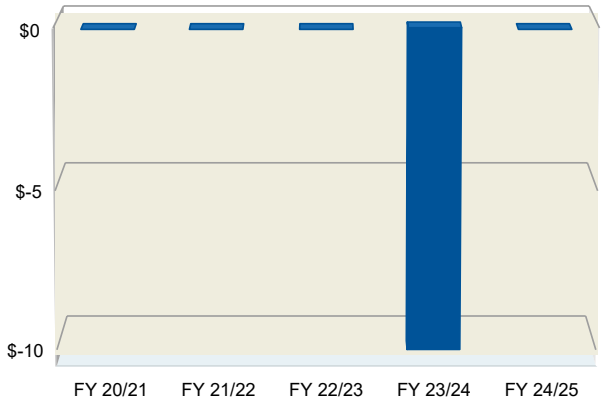
Mission Statement

To provide professional and technical administration of the design and construction of public infrastructure as approved by City Council with Measure I 2010-2040 Arterial funding.

Selected Service Objectives

- To design and construct Foothill: Oleander to Cypress, including traffic signal installation
- To design and construct the intersection of Etiwanda Ave. and Slover Ave
- To design and construct Beech Ave from Foothill to the Pacific Electric Trail
- Unspent project funding from old fiscal year will carry forward into the new fiscal year with the **First Quarter Budget Review** if allowable by regulations/laws.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 106,880	0.00%	$ 118,950	11.29%
Internal Services Charges	$ -	$ -	$ -	$ 7,440	0.00%	$ 6,770	(9.01%)
Capital Expenditure	$ -	$ -	$ -	$ (114,330)	0.00%	$ (125,720)	9.96%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ (10)**	**0.00%**	**$ -**	**(100.00%)**
Budgeted Staffing Level (FTEs)	-	-	-	0.59		0.64	

Fund: 246 MEASURE I 2010-2040 LOCAL **Division: PW ADMIN**

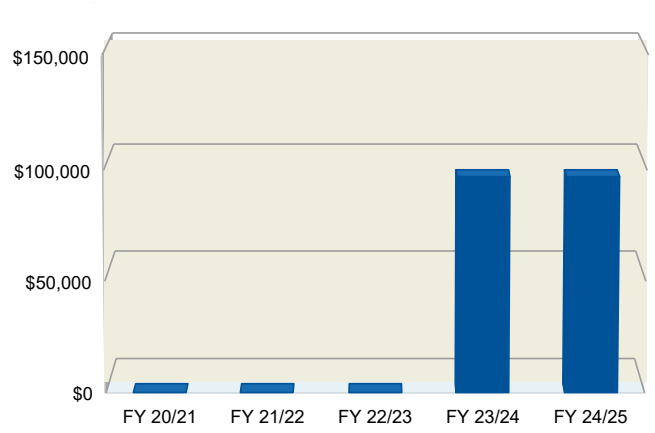
Mission Statement

To administer Local Measure I fund allocations that began July 1, 2010. These funds will be utilized for specific capital projects that will target improved traffic circulation and public safety. As needs are identified with increased vehicular traffic, the City will focus on street and intersection widening, new and modified traffic signals, modifying existing signing and striping, and intelligent vehicle highway system implementation.

Selected Service Objectives

- To improve design and/or construction of traffic related capital improvement projects consistent with current Measure I Plan
- To participate in cooperative signal projects with other surrounding agencies
- To monitor level of service for key intersection and maintain Congestion Management Program (CMP) compliance
- To collect traffic data to meet the Congestion Management Plan (CMP) and federal funding management system requirements
- To construct new traffic signals, with new funding at intersections identified on the Signal Priority List
- Unspent project funding in FY 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 90,650	0.00%	$ 90,550	(0.11%)
Internal Services Charges	$ -	$ -	$ -	$ 6,310	0.00%	$ 6,280	(0.48%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 96,960**	**0.00%**	**$ 96,830**	**(0.13%)**
Budgeted Staffing Level (FTEs)	-	-	-	0.49		0.49	

Fund: 246 MEASURE I 2010-2040 LOCAL **Division: LAND DEVELOPMENT**

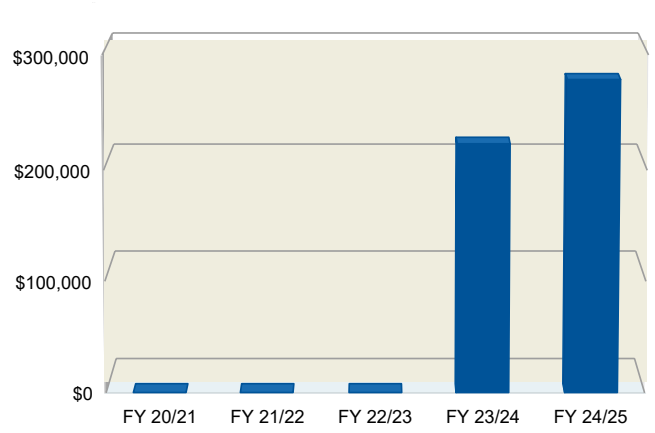
Mission Statement

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Selected Service Objectives

- To improve design and/or construction of traffic related capital improvement projects consistent with current Measure I Plan
- To participate in cooperative signal projects with other surrounding agencies
- To monitor level of service for key intersection and maintain Congestion Management Program (CMP) compliance
- To collect traffic data to meet the Congestion Management Plan (CMP) and federal funding management system requirements
- To construct new traffic signals, with new funding at intersections identified on the Signal Priority List
- Unspent project funding from old fiscal year will carry forward into the new fiscal year with the **First Quarter Budget Review** if allowable by regulations/laws.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 208,660	0.00%	$ 260,980	25.07%
Internal Services Charges	$ -	$ -	$ -	$ 14,530	0.00%	$ 18,090	24.50%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 223,190**	**0.00%**	**$ 279,070**	**25.04%**
Budgeted Staffing Level (FTEs)	-	-	-	1.20		1.45	

Fund: 246 MEASURE I 2010-2040 LOCAL **Division: TRAFFIC ENGINEERING**

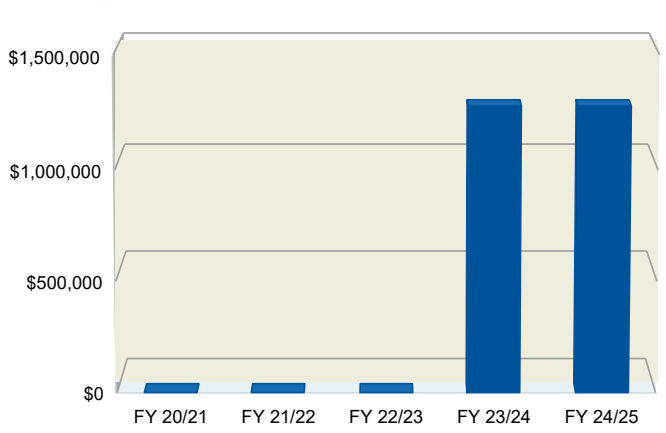
Mission Statement

To administer Local Measure I fund allocations that began July 1, 2010. These funds will be utilized for specific capital projects that will target improved traffic circulation and public safety. As needs are identified with increased vehicular traffic, the City will focus on street and intersection widening, new and modified traffic signals, modifying existing signing and striping, and intelligent vehicle highway system implementation.

Selected Service Objectives

- To improve design and/or construction of traffic related capital improvement projects consistent with current Measure I Plan
- To participate in cooperative signal projects with other surrounding agencies
- To monitor level of service for key intersection and maintain Congestion Management Program (CMP) compliance
- To collect traffic data to meet the Congestion Management Plan (CMP) and federal funding management system requirements
- Unspent project funding from old fiscal year will carry forward into the new fiscal year with the **First Quarter Budget Review** if allowable by regulations/laws.

Five-Year Expenditures



Five Year History

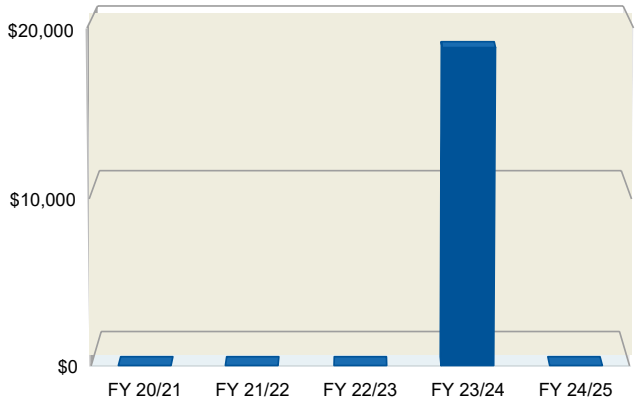
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 624,650	0.00%	$ 623,860	(0.13%)
Operating Costs	$ -	$ -	$ -	$ 340,000	0.00%	$ 340,000	0.00%
Contractual Services	$ -	$ -	$ -	$ 178,000	0.00%	$ 178,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 97,480	0.00%	$ 97,240	(0.25%)
Capital Expenditure	$ -	$ -	$ -	$ 40,870	0.00%	$ 40,910	0.10%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,281,000**	**0.00%**	**$ 1,280,010**	**(0.08%)**
Budgeted Staffing Level (FTEs)	-	-	-	3.81		3.81	

Fund: 246 MEASURE I 2010-2040 LOCAL **Division: CAPITAL PROJECTS**

Mission Statement

To continually strive to improve mobility and safety for the walking and motoring public.

Five-Year Expenditures



Selected Service Objectives

- To carry out preventative signal maintenance services with a cost saving orientation including major maintenance services and emergency traffic signal repairs
- To professionally manage cooperative signal maintenance agreements with CALTRANS, City of Ontario, City of Rancho Cucamonga, City of Rialto, County of Riverside, and County of San Bernardino
- To implement mitigation projects for high collision locations
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 571,850	0.00%	$ 506,600	(11.41%)
Internal Services Charges	$ -	$ -	$ -	$ 39,830	0.00%	$ 36,950	(7.23%)
Capital Expenditure	$ -	$ -	$ -	$ (592,720)	0.00%	$ (543,540)	(8.30%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 18,960**	**0.00%**	**$ 10**	**(99.95%)**
Budgeted Staffing Level (FTEs)	-	-	-	3.72		3.33	

Fund: 281 GAS TAX (STATE)

Division: UTILITIES & STREETS

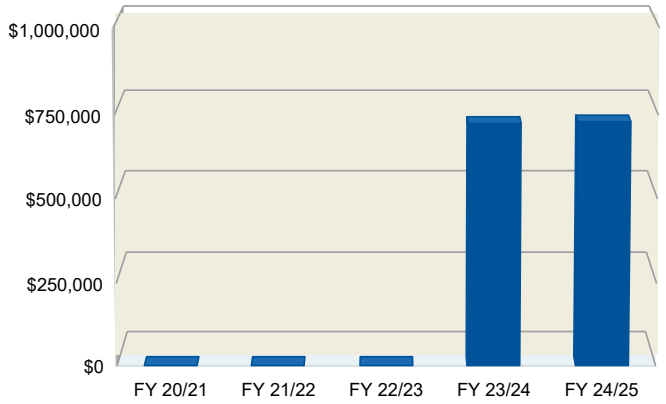
Mission Statement

To maintain and perform repairs of approximately 630 miles of streets, alleys, City owned parking lots, and 930 miles of sidewalk. To provide vegetation management of unimproved roadways, road edge grading, right-of-way debris removal, installation and maintenance of traffic control signs and traffic striping.

Selected Service Objectives

- To provide support services to hazardous situations that require abatement of oil spills, flood damage, road failure, and vehicle collisions
- To continue the pothole repair program
- To re-stripe City streets, annual cross-walk and street legend re-painting
- To conduct the removal and replacement of damaged sidewalk, curb and gutter
- To repair damaged drainage structures on demand
- To continue the maintenance and repair of streets, alleys, City-owned parking lots, sidewalks, curbs and gutters, vegetation control, and debris removal

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 1,541,710	0.00%	$ 1,553,140	0.74%
Operating Costs	$ -	$ -	$ -	$ 230,800	0.00%	$ 211,300	(8.45%)
Contractual Services	$ -	$ -	$ -	$ 271,000	0.00%	$ 271,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 970,530	0.00%	$ 970,950	0.04%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 3,014,040**	**0.00%**	**$ 3,006,390**	**(0.25%)**
Budgeted Staffing Level (FTEs)	-	-	-	13.80		13.80	

Fund: 281 GAS TAX (STATE)

Division: PARKS & LANDSCAPE

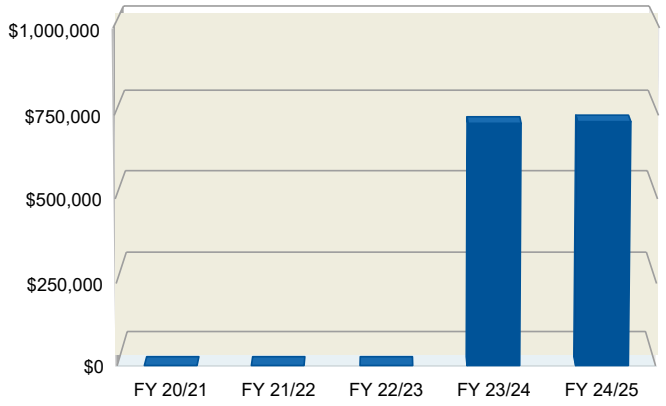
Mission Statement

To maintain and perform repairs of approximately 630 miles of streets, alleys, City owned parking lots, and 930 miles of sidewalk. To provide vegetation management of unimproved roadways, road edge grading, right-of-way debris removal, installation and maintenance of traffic control signs and traffic striping.

Selected Service Objectives

- To provide support services to hazardous situations that require abatement of oil spills, flood damage, road failure, and vehicle collisions
- To continue the pothole repair program
- To continue the maintenance and repair of streets, alleys, City-owned parking lots, sidewalks, curbs and gutters, vegetation control, and debris removal

Five-Year Expenditures



Five Year History

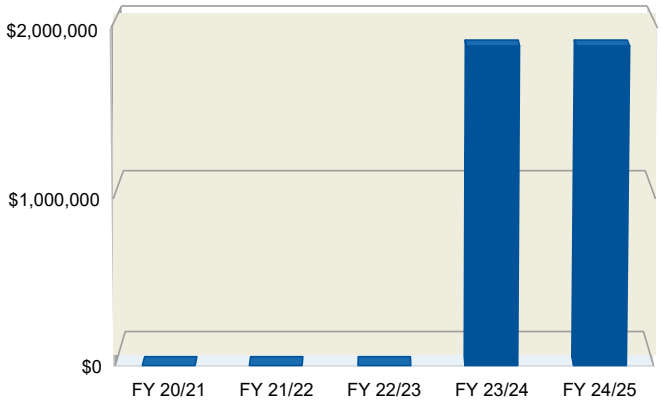
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 1,202,400	0.00%	$ 1,202,400	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,202,400**	**0.00%**	**$ 1,202,400**	**0.00%**

Fund: 281 GAS TAX (STATE) **Division: CAPITAL PROJECTS**

Mission Statement

To account for the ongoing expansion of the sewer system which is funded by connection charges collected at the time of development or at the time an existing structure elects to connect to the sanitary sewer system.

Five-Year Expenditures



Selected Service Objectives

- To update the Sewer Master Plan on an ongoing basis
- To provided funding for Capital Improvement Projects
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 55,410	0.00%	$ 80,670	45.59%
Internal Services Charges	$ -	$ -	$ -	$ 3,860	0.00%	$ 3,890	0.78%
Capital Expenditure	$ -	$ -	$ -	$ 1,840,700	0.00%	$ 1,815,440	(1.37%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 1,899,970**	**0.00%**	**$ 1,900,000**	**0.00%**
Budgeted Staffing Level (FTEs)	-	-	-	0.32		0.49	

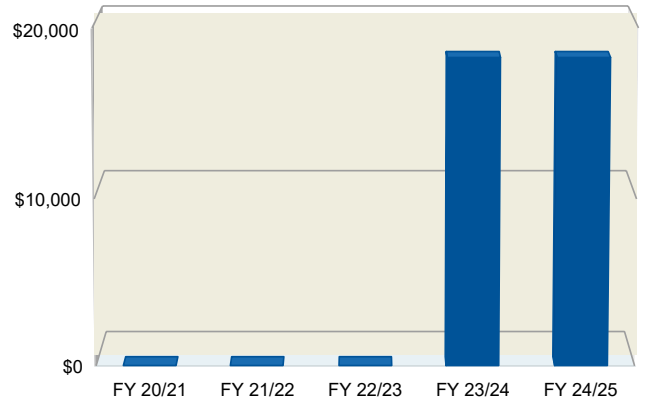
Fund: 282 SOLID WASTE MITIGATION

Division: UTILITIES & STREETS

Mission Statement

To provide maintenance services and improvements that address impacts of the landfill.

Five-Year Expenditures



Selected Service Objectives

- To provide road and roadside repair of streets impacted by landfill operations
- To provide litter and trash control in areas impacted by landfill operations
- To provide weekly abatement of illegal roadside dumping.

Five Year History

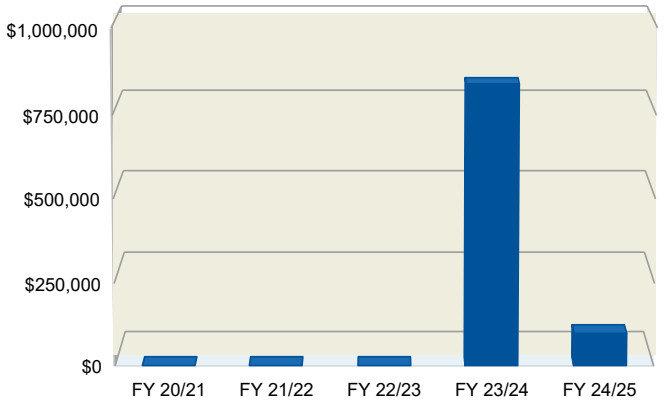
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 447,500	0.00%	$ 449,260	0.39%
Operating Costs	$ -	$ -	$ -	$ 84,600	0.00%	$ 65,100	(23.05%)
Contractual Services	$ -	$ -	$ -	$ 22,500	0.00%	$ 22,500	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 31,160	0.00%	$ 31,150	(0.03%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**585,760**	**0.00%**	**$ 568,010**	**(3.03%)**
Budgeted Staffing Level (FTEs)	-	-	-	3.60		3.60	

Fund: 282 SOLID WASTE MITIGATION **Division: CAPITAL PROJECTS**

Mission Statement

To account for the ongoing expansion of the sewer system which is funded by connection charges collected at the time of development or at the time an existing structure elects to connect to the sanitary sewer system.

Five-Year Expenditures



Selected Service Objectives

- To update the Sewer Master Plan on an ongoing basis
- To provided funding for Capital Improvement Projects
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 51,150	0.00%	$ 81,350	59.04%
Internal Services Charges	$ -	$ -	$ -	$ 3,560	0.00%	$ 3,590	0.84%
Capital Expenditure	$ -	$ -	$ -	$ 785,260	0.00%	$ 9,830	(98.75%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 839,970**	**0.00%**	**$ 94,770**	**(88.72%)**
Budgeted Staffing Level (FTEs)	-	-	-	0.30		0.52	

Fund: 283 ROAD MAINTENANCE & REHAB **Division: CAPITAL PROJECTS**

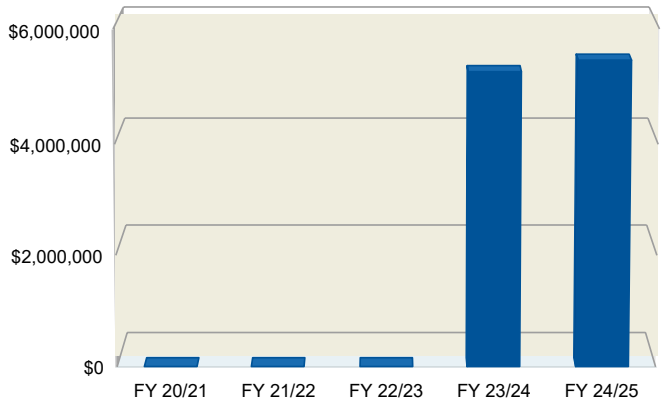
Mission Statement

To account for the ongoing expansion of the sewer system which is funded by connection charges collected at the time of development or at the time an existing structure elects to connect to the sanitary sewer system.

Selected Service Objectives

- To update the Sewer Master Plan on an ongoing basis
- To provided funding for Capital Improvement Projects
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

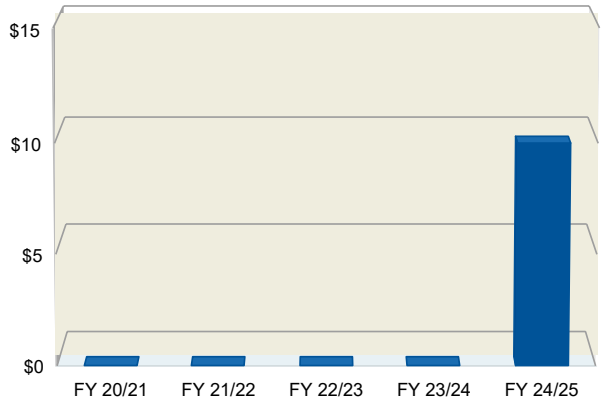
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 150,740	0.00%	$ 194,670	29.14%
Internal Services Charges	$ -	$ -	$ -	$ 10,500	0.00%	$ 10,560	0.57%
Capital Expenditure	$ -	$ -	$ -	$ 5,099,400	0.00%	$ 5,260,690	3.16%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 5,260,640**	**0.00%**	**$ 5,465,920**	**3.90%**
Budgeted Staffing Level (FTEs)	-	-	-	0.91		1.19	

Fund: 302 ARPA 2021 **Division: CAPITAL PROJECTS**

Mission Statement

To continually strive to improve mobility and safety for the walking and motoring public.

Five-Year Expenditures



Selected Service Objectives

- To carry out preventative signal maintenance services with a cost saving orientation including major maintenance services and emergency traffic signal repairs
- To professionally manage cooperative signal maintenance agreements with CALTRANS, City of Ontario, City of Rancho Cucamonga, City of Rialto, County of Riverside, and County of San Bernardino
- To implement mitigation projects for high collision locations
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five Year History

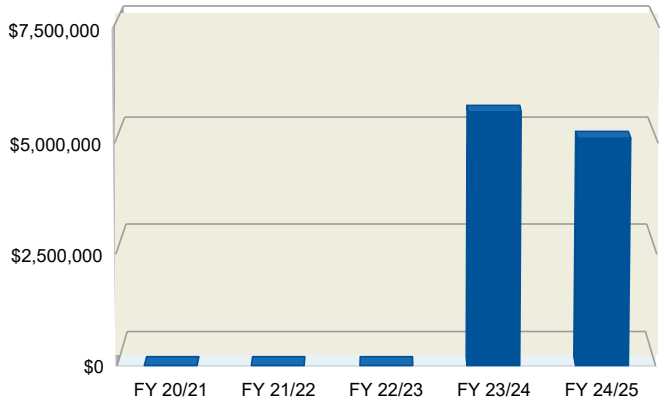
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 257,330	0.00%	$ 151,840	(40.99%)
Internal Services Charges	$ -	$ -	$ -	$ 17,920	0.00%	$ 17,950	0.17%
Capital Expenditure	$ -	$ -	$ -	$ (275,250)	0.00%	$ (169,780)	(38.32%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**	**$ 10**	**0.00%**
Budgeted Staffing Level (FTEs)	-	-	-	1.50		1.00	

Fund: 395 - 398 Landscape Maintenance Discrict **Division: PARKS & LANDSCAPE**

Mission Statement

To maintain City landscaped areas at a high level in the most cost effective manner.

Five-Year Expenditures



Selected Service Objectives

- To provide daily litter, trash and restroom service in parks
- To provide litter and landscape maintenance 5 days a week
- To provide tree trimming on a 5-year cycle.
- Information provided is for the four landscape maintenance districts located throughout the City. Summary information by district is available on page 351 of this document. Detail information by district is located in the Operating Budget Detail book.

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 788,060	0.00%	$ 792,590	0.57%
Operating Costs	$ -	$ -	$ -	$ 1,920,500	0.00%	$ 2,005,590	4.43%
Contractual Services	$ -	$ -	$ -	$ 2,805,480	0.00%	$ 2,132,020	(24.01%)
Internal Services Charges	$ -	$ -	$ -	$ 171,100	0.00%	$ 171,150	0.03%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 5,685,140**	**0.00%**	**$ 5,101,350**	**(10.27%)**
Budgeted Staffing Level (FTEs)	-	-	-	6.20		6.20	

Fund: 399 LLMD #3 HUNTER'S RIDGE **Division: PARKS & LANDSCAPE**

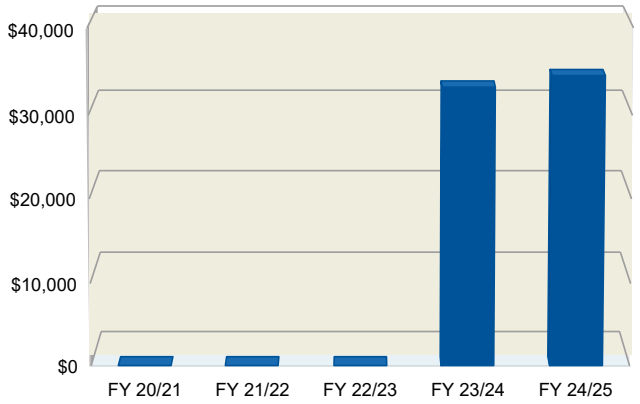
Mission Statement

To maintain the street lighting in the traffic medians and right -of-ways, thereby enhancing the appearance of one of the major entries into Fontana.

Selected Service Objectives

- To monitor utility usage
- To inspect and replace lighting as necessary

Five-Year Expenditures



Five Year History

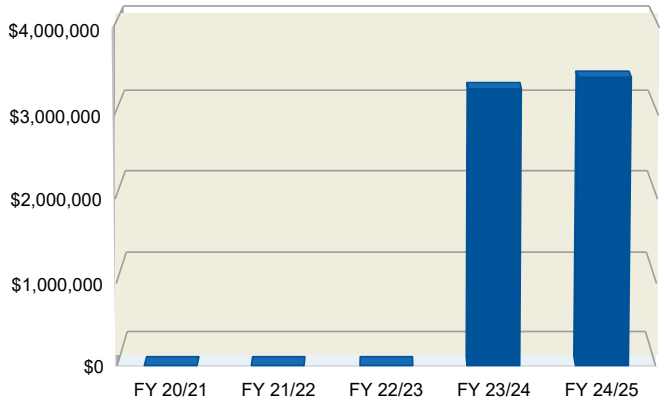
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 33,280	0.00%	$ 34,620	4.03%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 33,280**	**0.00%**	**$ 34,620**	**4.03%**

Fund: 401 CFD #1 SOUTHRIDGE VILLAGE **Division: PARKS & LANDSCAPE**

Mission Statement

To maintain City landscaped areas at a high level in the most cost effective manner.

Five-Year Expenditures



Selected Service Objectives

- To provide daily litter, trash and restroom service in parks
- To maintain pools to meet all California Health and Safety guidelines
- To trim trees on a 5-year schedule
- To provide litter control 5 days a week in landscape areas

Five Year History

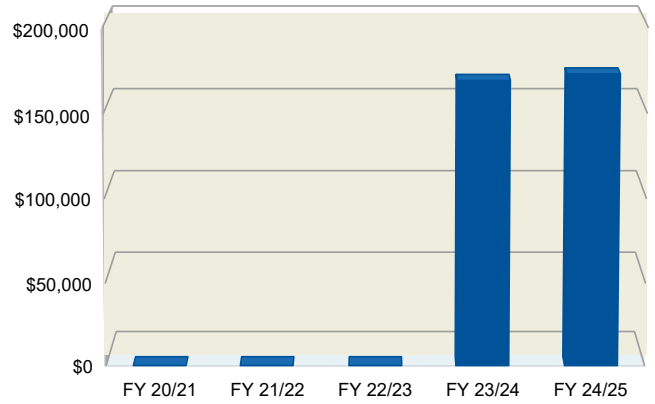
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 676,630	0.00%	$ 680,010	0.50%
Operating Costs	$ -	$ -	$ -	$ 1,164,330	0.00%	$ 1,223,650	5.09%
Contractual Services	$ -	$ -	$ -	$ 1,301,040	0.00%	$ 1,380,550	6.11%
Internal Services Charges	$ -	$ -	$ -	$ 155,490	0.00%	$ 155,540	0.03%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 3,297,490**	**0.00%**	**$ 3,439,750**	**4.31%**
Budgeted Staffing Level (FTEs)	-	-	-	5.35		5.35	

Fund: 403 CFD #6-3A BELLGROVE II **Division: PARKS & LANDSCAPE**

Mission Statement

To maintain City landscaped areas at a high level in the most cost effective manner

Five-Year Expenditures



Selected Service Objectives

- To provide daily litter, trash and restroom service in parks
- To provide litter and landscape maintenance 5 days in a week
- To provide tree trimming on a 5-year cycle

Five Year History

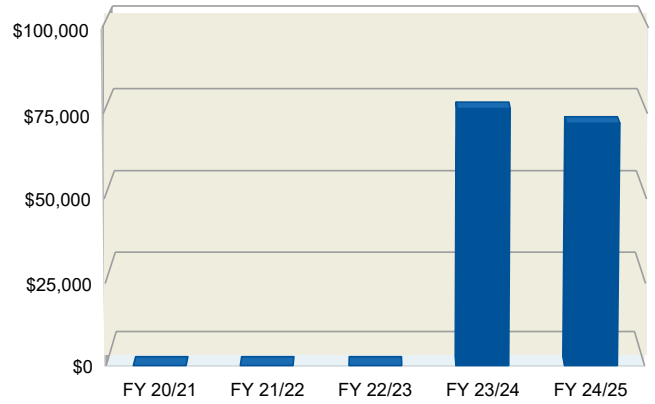
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 28,290	0.00%	$ 28,600	1.10%
Operating Costs	$ -	$ -	$ -	$ 94,110	0.00%	$ 98,370	4.53%
Contractual Services	$ -	$ -	$ -	$ 45,250	0.00%	$ 45,250	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 1,970	0.00%	$ 1,980	0.51%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 169,620**	**0.00%**	**$ 174,200**	**2.70%**
Budgeted Staffing Level (FTEs)	-	-	-	0.20		0.20	

Fund: 404 CFD #6-2 N MORNINGSIDE **Division: PARKS & LANDSCAPE**

Mission Statement

To maintain City landscaped areas at a high level in the most cost effective manner.

Five-Year Expenditures



Selected Service Objectives

- To provide daily litter, trash and restroom service in parks
- To provide litter and landscape maintenance 5 days a week
- To provide tree trimming on a 5-year cycle

Five Year History

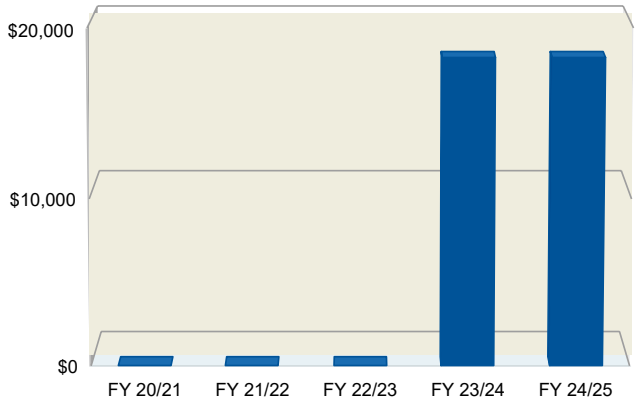
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 19,740	0.00%	$ 19,700	(0.20%)
Operating Costs	$ -	$ -	$ -	$ 41,110	0.00%	$ 36,510	(11.19%)
Contractual Services	$ -	$ -	$ -	$ 14,530	0.00%	$ 14,530	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 1,370	0.00%	$ 1,370	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 76,750**	**0.00%**	**$ 72,110**	**(6.05%)**
Budgeted Staffing Level (FTEs)	-	-	-	0.10		0.10	

Fund: 405 CFD #6-1 STRATHAM **Division: PARKS & LANDSCAPE**

Mission Statement

To maintain City landscaped areas at a high level in the most cost effective manner.

Five-Year Expenditures



Selected Service Objectives

- To provide daily litter, trash and restroom service in parks
- To provide litter and landscape maintenance 5 days a week
- To provide tree trimming on a 5-year cycle

Five Year History

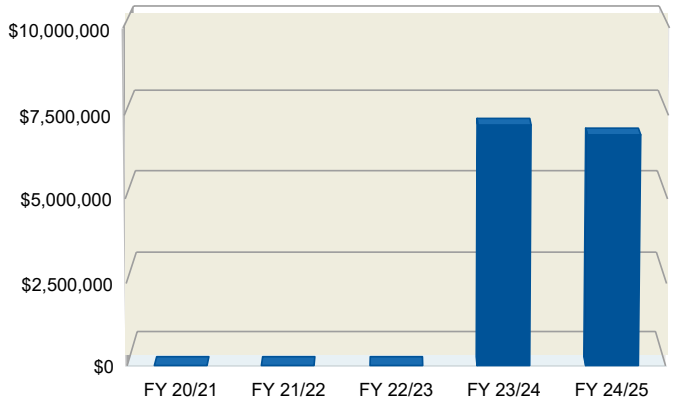
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 28,670	0.00%	$ 28,810	0.49%
Operating Costs	$ -	$ -	$ -	$ 42,900	0.00%	$ 45,170	5.29%
Contractual Services	$ -	$ -	$ -	$ 44,120	0.00%	$ 44,120	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 2,000	0.00%	$ 2,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 117,690**	**0.00%**	**$ 120,100**	**2.05%**
Budgeted Staffing Level (FTEs)	-	-	-	0.20		0.20	

Fund: 406 - 512 Community Facility District **Division: PARKS & LANDSCAPE**

Mission Statement

To maintain City landscaped areas at a high level in the most cost effective manner.

Five-Year Expenditures



Selected Service Objectives

- To provide daily trash and restroom service in parks
- To maintain pools to meet all California Health and Safety guidelines
- To trim trees on a 5-year schedule
- To provide litter control 5 days a week in landscape areas
- To inspect and report outages
- To monitor utility usage
- Information provided is for the 102 maintenance community facilities districts located throughout the City. Summary information by district is available on pages 351 through 353 of this document. Detail information by district is available on pages 397 through 660 of the Operating Budget Detail book.

Five Year History

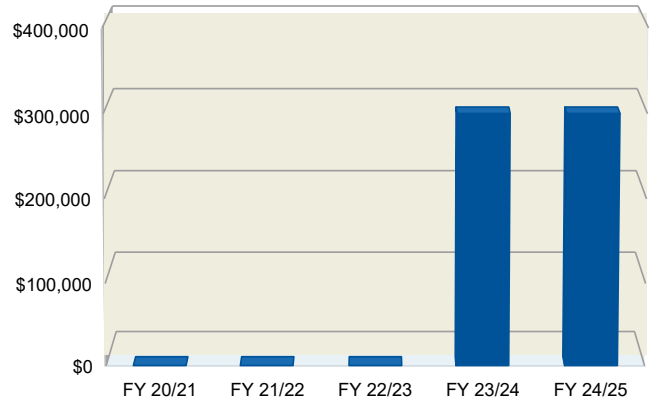
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 825,190	0.00%	$ 829,360	0.51%
Operating Costs	$ -	$ -	$ -	$ 2,918,260	0.00%	$ 3,054,300	4.66%
Contractual Services	$ -	$ -	$ -	$ 3,314,510	0.00%	$ 2,903,420	(12.40%)
Internal Services Charges	$ -	$ -	$ -	$ 120,850	0.00%	$ 120,910	0.05%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 7,178,810**	**0.00%**	**$ 6,907,990**	**(3.77%)**
Budgeted Staffing Level (FTEs)	-	-	-	6.25		6.25	

Fund: 601 CAPITAL REINVESTMENT **Division: UTILITIES & STREETS**

Mission Statement

To improve and maintain the City`s infrastructure through the use of General Fund sources for capital investment projects.

Five-Year Expenditures



Selected Service Objectives

- To repave streets annually, utilizing the City`s Pavement Management System
- To repair and replace concrete annually
- To crack seal various streets
- To slurry seal various areas City-wide
- Includes $300K for sidewalk rehabilitation

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Capital Expenditure	$ -	$ -	$ -	$ 300,000	0.00%	$ 300,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 300,000**	**0.00%**	**$ 300,000**	**0.00%**

Fund: 601 CAPITAL REINVESTMENT **Division: CAPITAL PROJECTS**

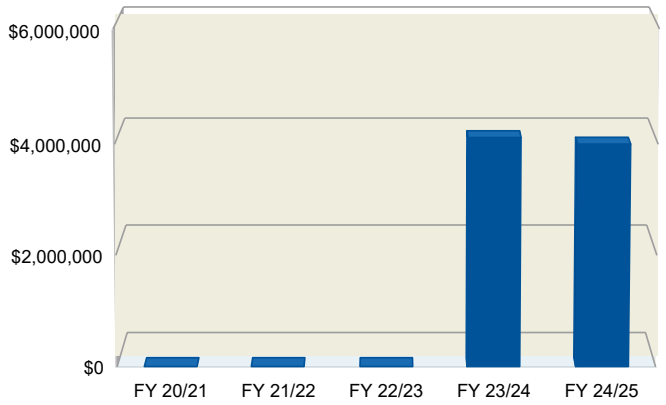
Mission Statement

To ensure the professional delivery of development related services through the land development process, professional public improvement project construction management, and adherence to the uppermost development and maintenance standards that return long lasting economic and aesthetic benefits to the City. To ensure cohesive administration between development related activity and long term maintenance, in addition to enhancement of existing infrastructure.

Selected Service Objectives

- To continue to pursue alternative funding sources to accommodate service demands and provide community service programs
- To oversee revenues and expenditures to ensure department operates in a fiscally responsible manner
- To provide mandated & essential training to employees
- To focus on alignment of client and vendor objectives to ensure sustainable relationships, controlled costs, and more predictable term based increases

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 157,400	0.00%	$ 119,760	(23.91%)
Contractual Services	$ -	$ -	$ -	$ (259,100)	0.00%	$ -	(100.00%)
Internal Services Charges	$ -	$ -	$ -	$ 10,960	0.00%	$ 6,940	(36.68%)
Capital Expenditure	$ -	$ -	$ -	$ 4,190,730	0.00%	$ 3,873,300	(7.57%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 4,099,990**	**0.00%**	**$ 4,000,000**	**(2.44%)**
Budgeted Staffing Level (FTEs)	-	-	-	0.95		0.73	

Fund: 620 SAN SEVAINE FLOOD CONTROL **Division: PW ADMIN**

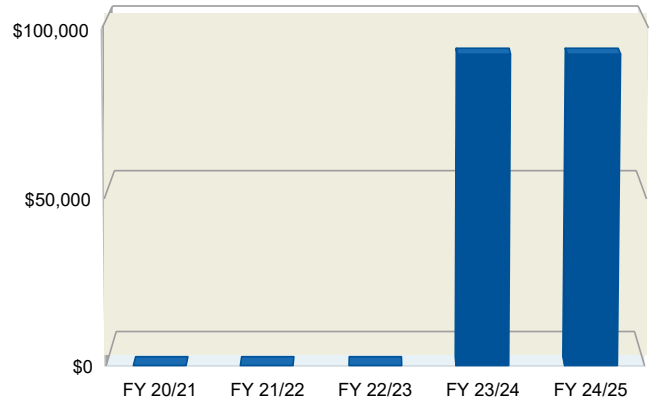
Mission Statement

To administer the City`s portion of the City/San Bernardino County Flood Control District (SBCFCD) Program for the bond repayment of SBCFCD Bond Issuance for construction of regional flood control facilities on the San Sevaine Channel project. The goal of the fund is to augment money from the county fee program, and San Bernardino County Flood Control District (SBCFCD) funds to construct and operate the ultimate concrete channel improvements and water conservation/detention basins along the channel. The SBCFCD is the ultimate owner and operator of these facilities.

Selected Service Objectives

- To respond to emergency repairs
- To provide continuing facility maintenance services
- To complete capital improvements at the designated facilities that improve the infrastructure
- To research and implement energy efficiency measures

Five-Year Expenditures



Five Year History

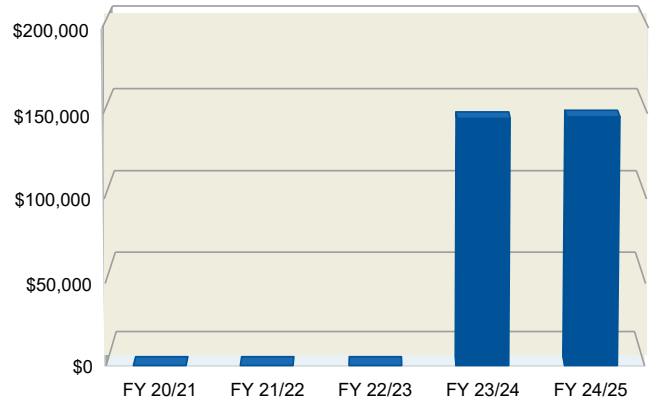
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 86,860	0.00%	$ 86,690	(0.20%)
Internal Services Charges	$ -	$ -	$ -	$ 6,050	0.00%	$ 6,010	(0.66%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 92,910**	**0.00%**	**$ 92,700**	**(0.23%)**
Budgeted Staffing Level (FTEs)	-	-	-	0.45		0.45	

Fund: 622 STORM DRAIN **Division: PW ADMIN**

Mission Statement

To construct the Master Plan of Drainage Facilities pursuant to a City approved engineering study using a development fee established pursuant to a benefit area.

Five-Year Expenditures



Selected Service Objectives

- To professionally oversee fund administration
- To provide funding for Capital Improvement Projects for City-wide drainage improvements and storm drain construction according to the storm drain master plan
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five Year History

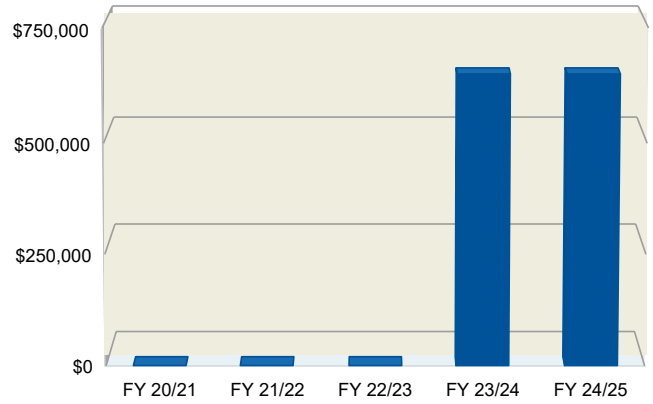
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 100,340	0.00%	$ 101,110	0.77%
Contractual Services	$ -	$ -	$ -	$ 25,070	0.00%	$ 25,070	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 22,010	0.00%	$ 22,040	0.14%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 147,420**	**0.00%**	**$ 148,220**	**0.54%**
Budgeted Staffing Level (FTEs)	-	-	-	0.55		0.55	
Budgeted Staffing Level (PT FTEs)	-	-	1.00	1.00		1.00	

Fund: 622 STORM DRAIN **Division: LAND DEVELOPMENT**

Mission Statement

To construct the Master Plan of Drainage Facilities pursuant to a City approved engineering study using a development fee established pursuant to a benefit area.

Five-Year Expenditures



Selected Service Objectives

- To professionally oversee fund administration
- To provide funding for Capital Improvement Projects for City-wide drainage improvements and storm drain construction according to the storm drain master plan
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Capital Expenditure	$ -	$ -	$ -	$ 650,000	0.00%	$ 650,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 650,000**	**0.00%**	**$ 650,000**	**0.00%**

Fund: 630 CIRCULATION MITIGATION **Division: PW ADMIN**

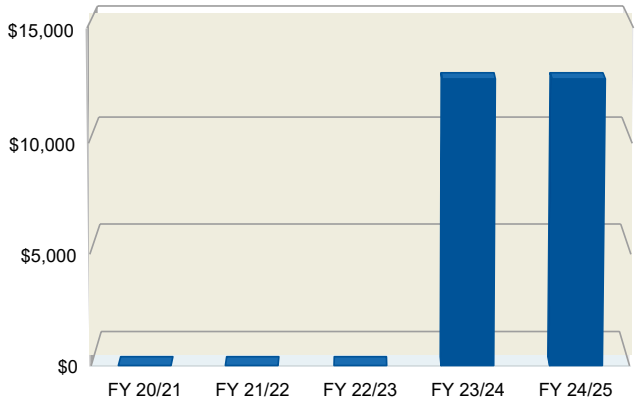
Mission Statement

To fund street, traffic signal, and interchange projects through Development Impact fees. Development is measured as having an interchange and arterial impact to traffic circulation. As a requirement of the voter approved Measure I program, cities are required to adopt a Development Impact fee to ensure that developers pay their fair share amount toward arterial and interchange improvements. Measure I reimbursements provide funding which will be supplemented by Circulation Development Impact fees.

Selected Service Objectives

- To provide funding for Capital Improvement Projects for City-wide improvements including intersection improvements, street widening and construction of additional lanes to increase traffic flows and reduce traffic congestion while supporting new and existing infrastructure
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 12,000	0.00%	$ 12,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 840	0.00%	$ 830	(1.19%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 12,840**	**0.00%**	**$ 12,830**	**(0.08%)**
Budgeted Staffing Level (PT FTEs)	-	-	1.00	1.00		1.00	

Fund: 630 CIRCULATION MITIGATION **Division: CAPITAL PROJECTS**

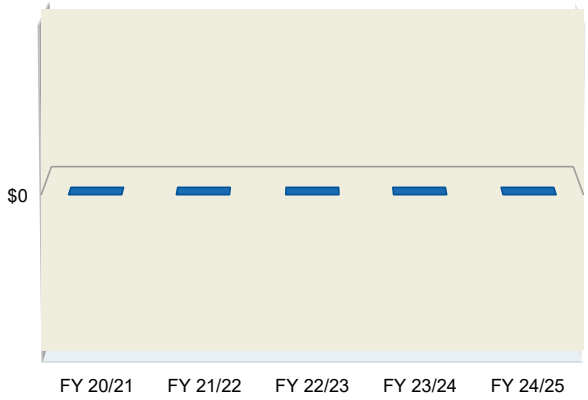
Mission Statement

To fund street, traffic signal, and interchange projects through Development Impact fees. Development is measured as having an interchange and arterial impact to traffic circulation. As a requirement of the voter approved Measure I program, cities are required to adopt a Development Impact fee to ensure that developers pay their fair share amount toward arterial and interchange improvements. Measure I reimbursements provide funding which will be supplemented by Circulation Development Impact fees.

Selected Service Objectives

- To provide funding for Capital Improvement Projects for City-wide improvements including intersection improvements, street widening and construction of additional lanes to increase traffic flows and reduce traffic congestion while supporting new and existing infrastructure
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

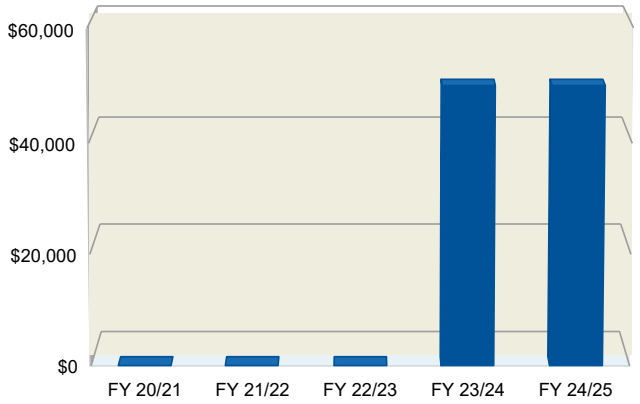
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 79,390	0.00%	$ 102,910	29.63%
Internal Services Charges	$ -	$ -	$ -	$ 5,530	0.00%	$ 5,510	(0.36%)
Capital Expenditure	$ -	$ -	$ -	$ (84,920)	0.00%	$ (108,420)	27.67%
Budgeted Staffing Level (FTEs)	-	-	-	0.41		0.54	

Fund: 633 LANDSCAPE MEDIANS **Division: PW ADMIN**

Mission Statement

To provide the administration of funds collected through a city-wide Landscape Median Development fee for landscape improvement projects.

Five-Year Expenditures



Selected Service Objectives

- To professionally oversee the collection and appropriate recording of the Landscape Median fee on all applicable development activity.
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Contractual Services	$ -	$ -	$ -	$ 50,000	0.00%	$ 50,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 50,000**	**0.00%**	**$ 50,000**	**0.00%**

Fund: 635 PARKS DEVELOPMENT **Division: PARKS & LANDSCAPE**

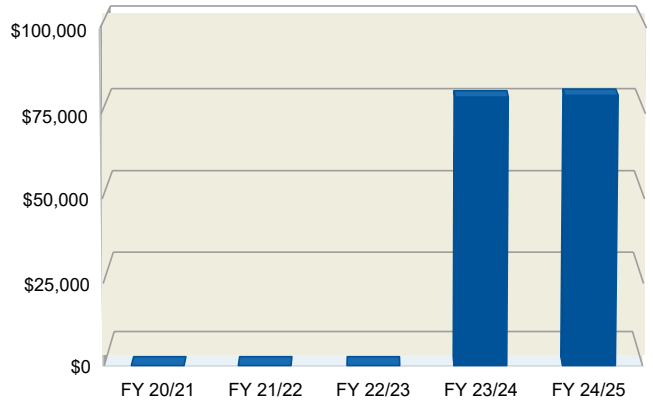
Mission Statement

To provide professional fund administration for the collection and recording of Park Development Impact fees that provide for construction of new neighborhood, community, and regional park facilities.

Selected Service Objectives

- To develop park concepts and designs and coordinate with City staff, developers and consultants while administrating the goals of the adopted Master Plan of Parks.
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 8,560	0.00%	$ 8,910	4.09%
Operating Costs	$ -	$ -	$ -	$ 6,000	0.00%	$ 6,000	0.00%
Contractual Services	$ -	$ -	$ -	$ 65,000	0.00%	$ 65,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 600	0.00%	$ 620	3.33%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 80,160**	**0.00%**	**$ 80,530**	**0.46%**
Budgeted Staffing Level (FTEs)	-	-	-	0.10		0.10	

Fund: 635 PARKS DEVELOPMENT **Division: CAPITAL PROJECTS**

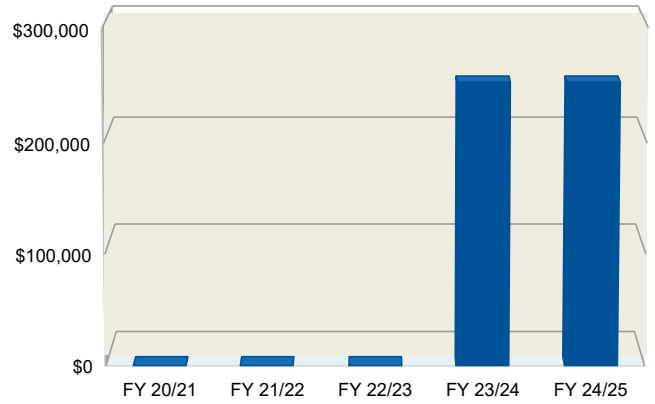
Mission Statement

To account for the ongoing expansion of the sewer system which is funded by connection charges collected at the time of development or at the time an existing structure elects to connect to the sanitary sewer system.

Selected Service Objectives

- To update the Sewer Master Plan on an ongoing basis
- To provided funding for Capital Improvement Projects
- Unspent project funding in FY 2022-23 will carry forward into FY 2023-24 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 16,430	0.00%	$ 32,810	99.70%
Internal Services Charges	$ -	$ -	$ -	$ 1,140	0.00%	$ 1,140	0.00%
Capital Expenditure	$ -	$ -	$ -	$ 235,680	0.00%	$ 219,300	(6.95%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 253,250**	**0.00%**	**$ 253,250**	**0.00%**
Budgeted Staffing Level (FTEs)	-	-	-	0.10		0.20	

PUBLIC WORKS & ENGINEERING DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 701 SEWER MAINT & OPERATIONS — **Division: UTILITIES & STREETS**

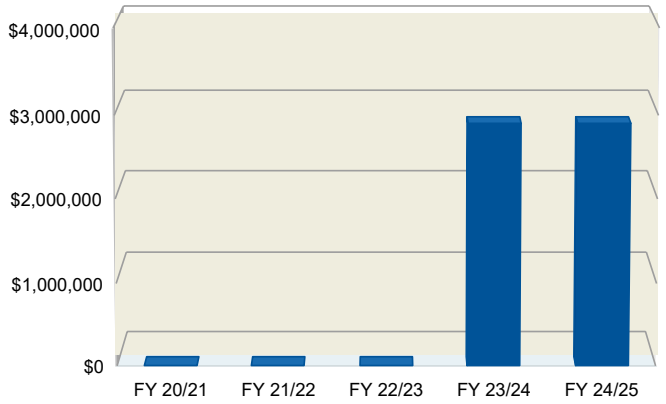
Mission Statement

To provide uninterrupted service for the community to ensure effluent meets the Federal Clean Water Act mandates (40 CFR). This is accomplished by performing routine inspections, monitoring, and performing preventative maintenance of seven (7) sewage pump stations and approximately 463 miles of sewer main lines.

Selected Service Objectives

- To continue to perform routine preventative maintenance and repair of seven (7) sewage pump stations
- To respond to all sewer mainline and internal blockages within 30 minutes
- To install sewer clean-outs, maintenance boxes and clean City laterals
- To jet rod and perform maintenance on sewer mainlines

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 1,543,760	0.00%	$ 1,541,180	(0.17%)
Operating Costs	$ -	$ -	$ -	$ 267,700	0.00%	$ 261,200	(2.43%)
Contractual Services	$ -	$ -	$ -	$ 406,950	0.00%	$ 406,950	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 623,120	0.00%	$ 622,480	(0.10%)
Capital Expenditure	$ -	$ -	$ -	$ 55,000	0.00%	$ 55,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,896,530**	**0.00%**	**$ 2,886,810**	**(0.34%)**
Budgeted Staffing Level (FTEs)	-	-	-	12.05		12.05	
Budgeted Staffing Level (PT FTEs)	-	-	1.00	1.00		1.00	

Fund: 702 SEWER CAPITAL PROJECTS **Division: PW ADMIN**

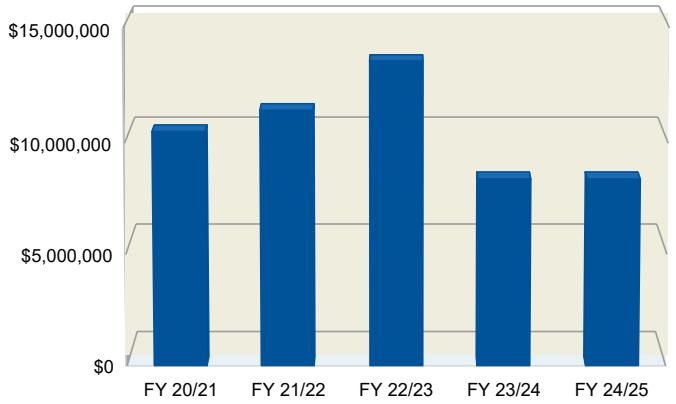
Mission Statement

To manage repayment of the State Revolving Loan. The proceeds of the loan were used to fund the San Bernardino Trunk Sewer Line project. The budgeted debt service amount reflects the imputed interest on the annual payment of $502,240.

Selected Service Objectives

- To make annual debt service payment to the State of California - State Water Resources Control Board - for State Revolving Fund Loan repayment

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 30,960	0.00%	$ 31,540	1.87%
Internal Services Charges	$ -	$ -	$ -	$ 18,120	0.00%	$ 18,150	0.17%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 49,080**	**0.00%**	**$ 49,690**	**1.24%**
Budgeted Staffing Level (FTEs)	-	-	-	0.20		0.20	

Fund: 703 SEWER REPLACEMENT **Division: UTILITIES & STREETS**

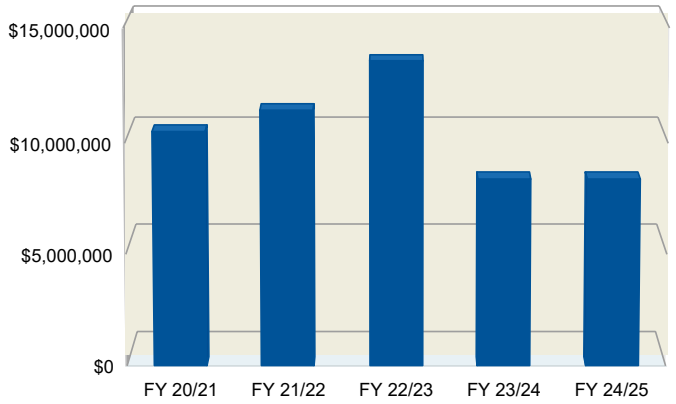
Mission Statement

To identify and prioritize sewer collection system structural deficiencies through pipeline assessment inspections and prioritize pipe defects for rehabilitation or replacement projects.

Selected Service Objectives

- To perform pipeline assessment of 60 miles of sewer mainline to identify defects
- To relocate sewer line as necessary
- To rehabilitate sewer mainline pipe defects by utilizing trenchless technology
- To replace structural pipe deficiencies which may have resulted from earth movement, corrosion & root infiltration

Five-Year Expenditures



Five Year History

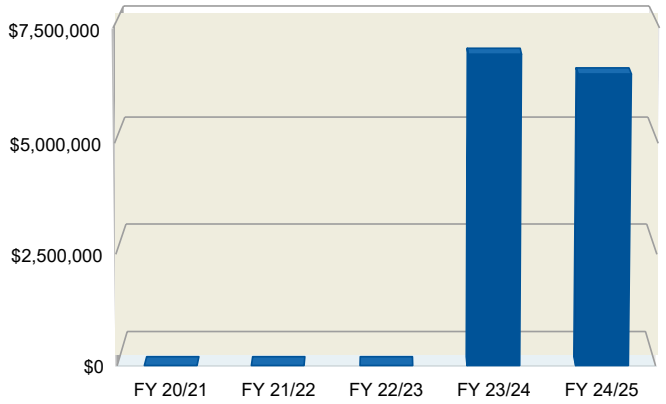
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 790,010	0.00%	$ 788,650	(0.17%)
Operating Costs	$ -	$ -	$ -	$ 73,350	0.00%	$ 66,850	(8.86%)
Contractual Services	$ -	$ -	$ -	$ 207,500	0.00%	$ 207,500	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 392,720	0.00%	$ 392,390	(0.08%)
Capital Expenditure	$ -	$ -	$ -	$ 600,000	0.00%	$ 600,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 2,063,580**	**0.00%**	**$ 2,055,390**	**(0.40%)**
Budgeted Staffing Level (FTEs)	-	-	-	6.25		6.25	

Fund: 751 FLEET OPERATIONS **Division: FLEET & FACILITIES**

Mission Statement

To provide quality service in maintaining the City`s Fleet inventory and major pieces of equipment in a safe and reliable condition.

Five-Year Expenditures



Selected Service Objectives

- To maintain 499 vehicles and mobile equipment
- To complete preventative maintenance services to unscheduled maintenance services at a ratio of 4 to 1
- To ensure the fleet operations and maintenance records are in compliance with the Department of Transportation BIT requirements
- To ensure the City`s fueling facilities are in compliance with the California Air Resources Board and Air Quality Management District (AQMD) requirements
- To monitor change over service contracts and expedite the preparation of new police vehicles for service

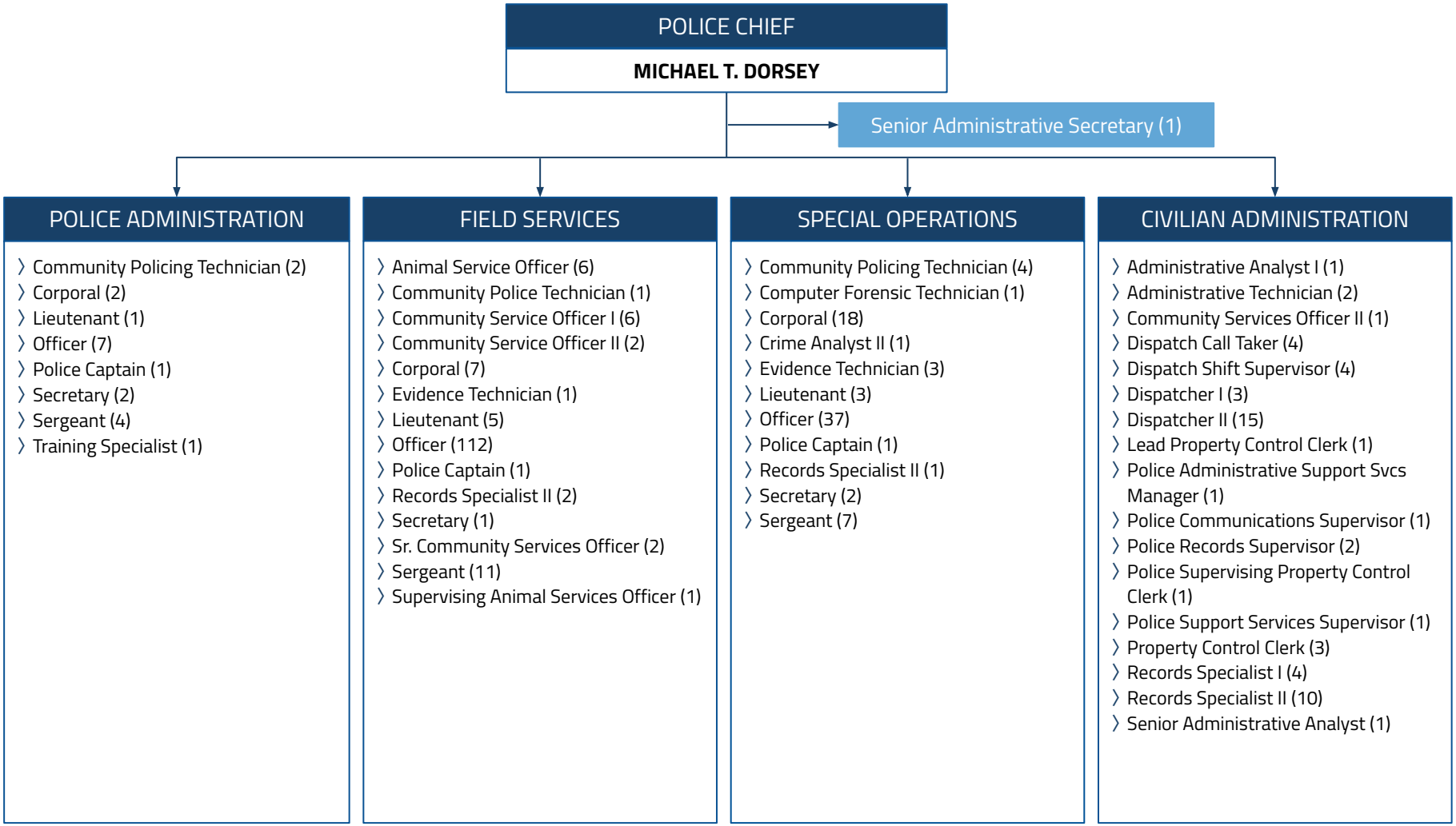
Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 1,354,210	0.00%	$ 1,363,000	0.65%
Operating Costs	$ -	$ -	$ -	$ 2,386,730	0.00%	$ 2,392,130	0.23%
Contractual Services	$ -	$ -	$ -	$ 1,058,750	0.00%	$ 1,112,290	5.06%
Internal Services Charges	$ -	$ -	$ -	$ 117,650	0.00%	$ 117,860	0.18%
Capital Expenditure	$ -	$ -	$ -	$ 2,029,270	0.00%	$ 1,526,320	(24.78%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 6,946,610**	**0.00%**	**$ 6,511,600**	**(6.26%)**
Budgeted Staffing Level (FTEs)	-	-	-	10.05		10.05	

Organizational Chart

Police Department

Effective *7/1/2023*
Budgeted *312 FTE Positions*
Budgeted *19 Part-Time Positions*





Police Department



OVERVIEW

The Police Department has 312 full time employees (217 sworn and 95 non-sworn) and is comprised of five (5) separate divisions: Office of the Chief of Police, Administrative Services, Field Services, Special Operations, and Civilian Administration. In addition to the main Police Facility there is a contact station located south of Interstate 10.

The Department's vision statement reads "Dedicated to excellence and professionalism, we are committed to working with the people of Fontana to enhance the safety and security of our diverse community" and their motto is "Service with Integrity." The Department follows a community-oriented policing philosophy which, through citizen involvement and participation, allows for the greatest impact in helping to address criminal and quality of life issues affecting the people of Fontana.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	To maintain order and security in the community through effective deployment of officers and equipment throughout the City and by responding to calls for service on a 24-7 basis	1
2	To provide effective leadership and administrative support by maintaining sound fiscal practices, implementing and utilizing up-to-date technology, providing effective supervision and training, and providing excellent customer service	4,5
3	To enhance partnerships among community residents, foster increased awareness among residents, monitor and assess delivery of services, and stimulate participation in complementary programs and activities	4,6
4	To continue to develop and implement policies to provide better service to the community	1,7
5	To ensure safer and more aesthetically pleasing community, expand on community education and use of spay/neuter clinics to aid in reducing the volume of owner surrendered pets and reduction in calls for service relative to stray animals.	1,4,9

Performance Measures	Actual 2021-22	Estimated 2022-23	Target 2023-24	Target 2024-25	Department Goal
To maintain appropriate levels of response times to calls for service and proactive patrol time for field personnel in correlation to population growth:					
Number of calls for service	116,982	116,784	117,952	119,132	1
Response time to Priority One calls (in minutes)	4:42	4:43	4:30	4:20	1
Proactive patrol time for Officers	47%	46%	49%	50%	1
To maintain NIBRS Group A offenses per 1,000 population equal to existing levels:					
Number of NIBRS Group A Offenses	N/A	9,383	9,289	9,196	1
Number of NIBRS Group A offenses per 1,000 population	N/A	43.9	43.5	43	1

GOALS & PERFORMANCE MEASURES – CONTINUED

Performance Measures	Actual 2021-22	Estimated 2022-23	Target 2023-24	Target 2024-25	Department Goal
To pursue alternative funding sources to help accommodate service demands:					
Amount secured through alternative funding sources	$1.065M	$7.096M	$2.662M	$2.572M	8
To maintain traffic collisions per 1,000 population equal to existing levels:					
Number of traffic collision reports processed	3,114	3,083	3,052	3,021	1
Number of traffic collisions per 1,000 population	14.6	13.57	12.89	12.24	1
To maintain reports and calls for service per officer equal to existing levels:					
Number of non-traffic reports processed	19,210	19,018	18,828	18,640	1
Number of reports per sworn position	96	95	94	93	1
Number of calls for service per sworn position	582	581	587	593	1
To maintain reports per Records Clerk equal to existing levels:					
Number of reports per Records Clerk	1,313	1,300	1287	1274	7
To maintain computer-aided dispatch entries per Dispatcher equal to existing levels:					
Number of computer-aided dispatch entries per Dispatcher	4,499	4,492	4,537	4,582	7
To maintain NIBRS Group A offense clearance rate equal to existing levels:					
NIBRS Group A offense clearance rate	51%	51%	53%	55%	1
To ensure a safe and aesthetically pleasing City through Animal Services activity:					
Number of animals returned to owners	321	358	380	390	4
Number of animals impounded	2,534	2,510	2,555	3,465	4
Number of animal calls for service	6,377	6,367	6,303	6,240	1
To positively impact Fontana's youth and reduce crime in residential communities through the Police Explorer Scout and Neighborhood Watch Programs:					
Number of Police Explorer Scouts	28	30	35	40	
Number of hours donated to City programs by Explorer Post	8,982	9,020	9,300	9,500	
Number of Neighborhood Watch Programs	116	115	120	125	
Number of students graduated from FLIP program	41	53	75	80	

ACCOMPLISHMENTS

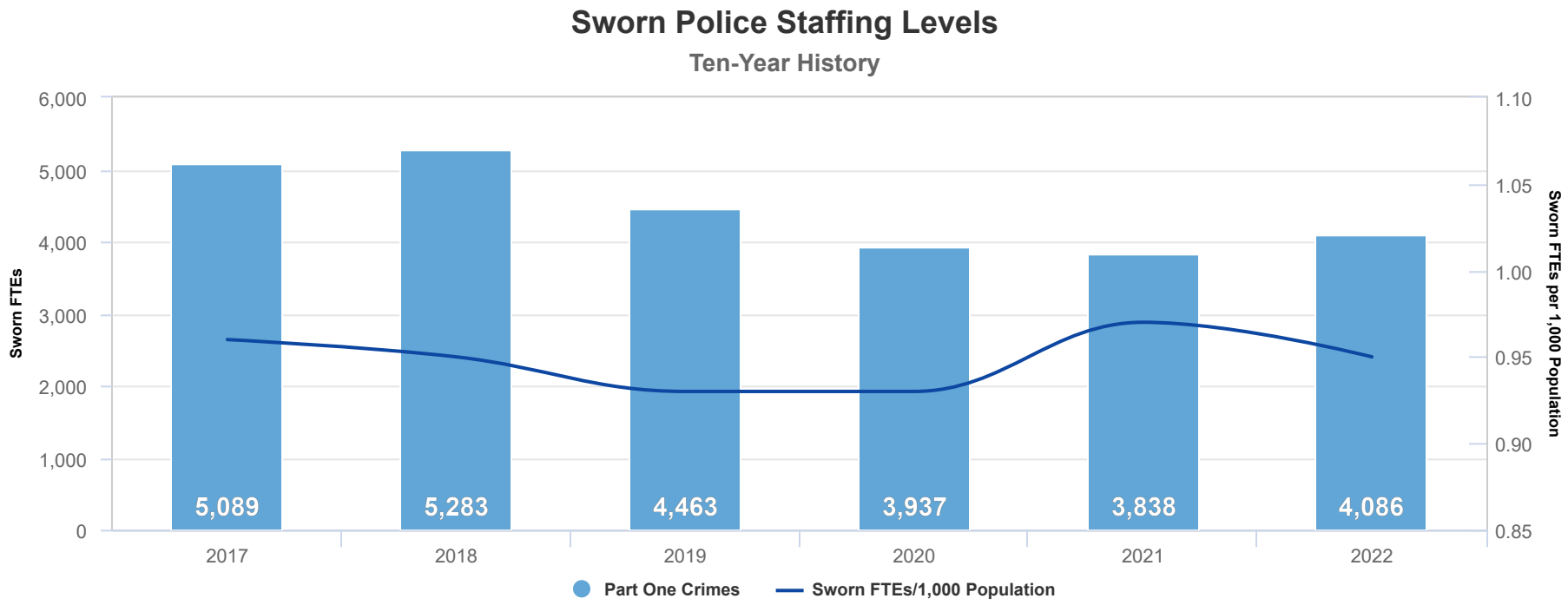
- Secured additional grant awards in excess of $951,000
- Phase III part 1 of the License Plate Reader (LPR) project is complete
- Awarded the 2020 Department of Justice COPS Hiring Grant – funding for five (5) additional officers
- Applied for the 2021 Homeland Security Grant

Statistics

Part One Crimes

Sworn Positions per 1,000 Population

	2017	2018	2019	2020	2021	2022
Homicide	7	14	10	8	6	7
Rape	46	69	62	63	83	74
Robbery	213	218	206	195	206	162
Assault	542	569	437	443	440	423
Burglary	764	697	563	542	483	475
Larceny	2474	2550	2292	1773	1846	1256
GTA	1031	1149	881	903	765	773
Arson	12	17	12	10	9	916
Part One Crimes	**5,089**	**5,283**	**4,463**	**3,937**	**3,838**	**4,086**
Sworn FTEs/1,000 Population	**0.96**	**0.95**	**0.93**	**0.93**	**0.97**	**0.95**



DEPARTMENTAL SUMMARY

	Fund	Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
POLICE									
101	General Fund	Police Chief Admin	598,395	998,814	1,222,045	725,910	(40.60%)	710,560	(2.11%)
101	General Fund	PD Administration	10,479,209	11,450,298	13,616,391	8,384,850	(38.42%)	8,351,460	(0.40%)
101	General Fund	Field Services	36,019,377	39,579,881	43,476,932	40,987,470	(5.73%)	41,164,280	0.43%
101	General Fund	Special Operations	16,818,881	16,856,656	18,257,526	20,933,900	14.66%	20,892,320	(0.20%)
101	General Fund	Civilian Administration	-	-	-	7,150,290	N/A	7,208,560	0.81%
		Total General Fund	**63,915,862**	**68,885,649**	**76,572,894**	**78,182,420**	**2.10%**	**78,327,180**	**0.19%**
102	City Technology	PD Administration	26,840	7,571	27,104	24,500	(9.61%)	24,500	0.00%
102	City Technology	Field Services	3,576	1,813	31,603	11,000	(65.19%)	11,000	0.00%
102	City Technology	Special Operations	-	-	-	16,000	N/A	16,000	0.00%
103	Facility Maintenance	PD Administration	28,836	-	4,584	-	(100.00%)	-	N/A
104	Office of Emergency Svcs	Special Operations	53,450	37,390	37,390	39,910	6.74%	39,910	0.00%
110	GF Operating Projects	PD Administration	-	30,160	320,960	-	(100.00%)	-	N/A
110	GF Operating Projects	Field Services	214,827	549,886	781,121	999,400	27.94%	1,041,400	4.20%
110	GF Operating Projects	Special Operations	711,131	860,835	644,474	927,190	43.87%	933,810	0.71%
222	Crime Prev Asset Seizure	PD Administration	-	-	-	33,300	N/A	33,300	0.00%
222	Crime Prev Asset Seizure	Special Operations	15,349	19,310	38,100	-	(100.00%)	-	N/A
223	Federal Asset Seizure	PD Administration	37,504	59,111	133,708	-	(100.00%)	-	N/A
223	Federal Asset Seizure	Field Services	19,755	110,922	264,920	-	(100.00%)	-	N/A
223	Federal Asset Seizure	Special Operations	2,228,845	1,410,849	3,115,650	2,342,980	(24.80%)	2,363,790	0.89%
224	State Asset Seizure	Special Operations	27,307	17,928	57,200	61,940	8.29%	62,190	0.40%
225	PD Traffic Safety	Field Services	-	-	-	245,500	N/A	257,000	4.68%
225	PD Traffic Safety	Special Operations	56,745	87,398	322,501	-	(100.00%)	-	N/A
226	Opioid Settlement	Special Operations	-	-	126,198	-	(100.00%)	-	N/A
295	Permanent Local Hsg Alloc	Special Operations	157,927	173,247	895,606	-	(100.00%)	-	N/A
301	Grants	PD Administration	101,514	-	190,569	-	(100.00%)	-	N/A
301	Grants	Field Services	165,365	247,175	91,898	-	(100.00%)	-	N/A
301	Grants	Special Operations	248,909	367,271	664,059	-	(100.00%)	-	N/A
302	ARPA 2021	Field Services	-	-	(1,670,125)	-	(100.00%)	-	N/A
321	Fed Law Enf Block Grant	Field Services	84,371	205,697	250,257	28,440	(88.64%)	29,680	4.36%
322	State COPS AB 3229	Field Services	357,103	357,817	643,454	460,890	(28.37%)	460,840	(0.01%)
362	CDBG	Special Operations	258,000	279,637	240,000	309,060	28.78%	311,270	0.72%
610	Fire Capital Projects	PD Administration	-	-	12,845	-	(100.00%)	-	N/A

DEPARTMENTAL SUMMARY – CONTINUED

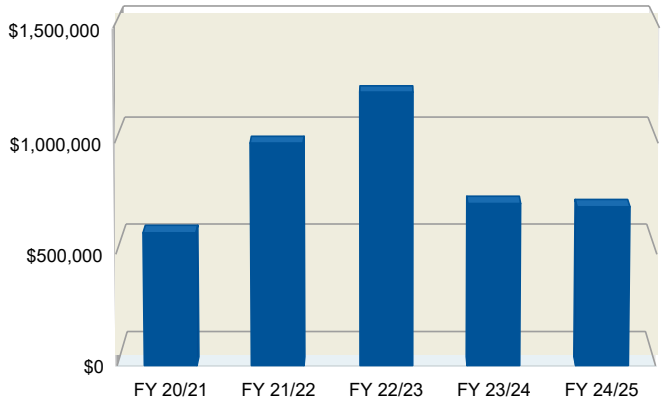
Fund		Division	2020/2021 Actual	2021/2022 Actual	2022/2023 Current	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
636	Police Capital Facilities	PD Administration	80,322	497,054	608,419	98,500	(83.81%)	98,500	0.00%
		Total Other Funds	**4,877,676**	**5,321,071**	**7,832,495**	**5,598,610**	**(28.52%)**	**5,683,190**	**1.51%**
		Total Police	**68,793,538**	**74,206,720**	**84,405,389**	**83,781,030**	**(0.74%)**	**84,010,370**	**0.27%**
		Total Budgeted Full-Time Positions	**310.00**	**298.50**	**317.00**	**312.00**	**(1.58%)**	**312.00**	**0.00%**
		Total Budgeted Part-Time Positions	**19.00**	**15.00**	**19.00**	**19.00**	**0.00%**	**19.00**	**0.00%**

Fund: 101 GENERAL FUND **Division: POLICE CHIEF ADMIN**

Mission Statement

To provide professional and cost effective law enforcement services to the community.

Five-Year Expenditures



Selected Service Objectives

- To modify/implement programs and services as necessary in response to current economic conditions
- To assess and monitor tasks assigned to personnel to ensure the most effective use of time and perform program audits on an as needed basis to determine program efficiency and modify as necessary.
- To continue to grow and develop the department`s volunteer and Chaplin programs to assist all divisions of the police department
- To maintain appropriate levels of response time to calls for service and proactive patrol time for field personnel in correlation to population and growth
- To implement new programs or modify existing ones in response to the constantly changing crime trends

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 552,649	$ 660,591	$ 844,745	$ 624,160	(26.11%)	$ 609,420	(2.36%)
Operating Costs	$ 7,766	$ 21,333	$ 41,910	$ 47,910	14.32%	$ 47,910	0.00%
Contractual Services	$ -	$ -	$ 7,500	$ 7,500	0.00%	$ 7,500	0.00%
Internal Services Charges	$ 37,980	$ 38,890	$ 38,890	$ 46,340	19.16%	$ 45,730	(1.32%)
Contributions To	$ -	$ 278,000	$ 289,000	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 598,395**	**$ 998,814**	**$ 1,222,045**	**$ 725,910**	**(40.60%)**	**$ 710,560**	**(2.11%)**
Annual Percentage Change		66.92%	22.35%	(40.60%)		(41.85%)	
Budgeted Staffing Level (FTEs)	2.00	1.95	2.00	2.00		2.00	

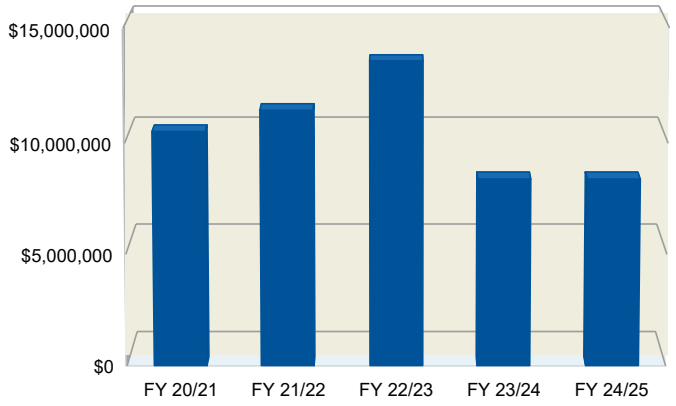
POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: PD ADMINISTRATION**

Mission Statement

To ensure the efficient operation of the Department through necessary support services.

Five-Year Expenditures



Selected Service Objectives

- To continue to pursue alternative funding sources to accommodate service demands and provide community service programs
- To oversee revenues and expenditures to ensure department operates in a fiscally responsible manner
- To provide mandated & essential training to employees
- To focus on alignment of client and vendor objectives to ensure sustainable relationships, controlled costs, and more predictable term based increases
- To routinely audit the number of personnel, allocation and workload to ensure desired service levels are met and consideration given to employee wellness
- To work closely with KFON to enhance our level of communications with our residents
- To continue our internet presence by utilizing Social Media websites
- To continue to grow the department`s Explorer Post to enhance recruiting opportunities

Five Year History

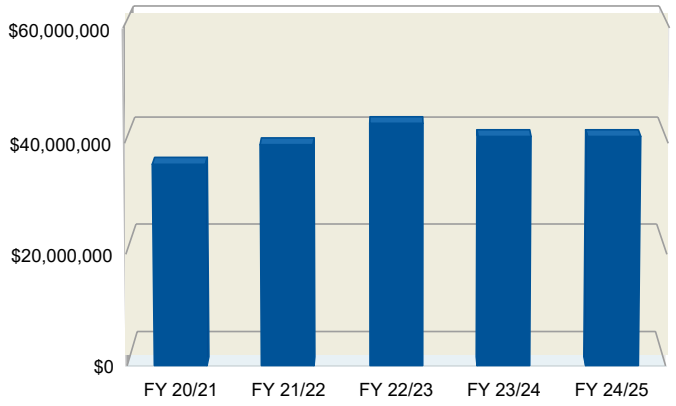
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 8,659,664	$ 9,200,818	$ 10,412,644	$ 5,369,610	(48.43%)	$ 5,338,180	(0.59%)
Operating Costs	$ 357,400	$ 484,020	$ 465,313	$ 272,560	(41.42%)	$ 272,560	0.00%
Contractual Services	$ 1,004,105	$ 1,301,380	$ 1,842,773	$ 2,106,680	14.32%	$ 2,106,680	0.00%
Internal Services Charges	$ 452,660	$ 464,080	$ 551,790	$ 636,000	15.26%	$ 634,040	(0.31%)
Capital Expenditure	$ 5,380	$ -	$ 343,871	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 10,479,209**	**$ 11,450,298**	**$ 13,616,391**	**$ 8,384,850**	**(38.42%)**	**$ 8,351,460**	**(0.40%)**
Annual Percentage Change		9.27%	18.92%	(38.42%)		(38.67%)	
Budgeted Staffing Level (FTEs)	67.00	69.00	70.00	20.00		20.00	
Budgeted Staffing Level (PT FTEs)	9.00	5.00	9.00	9.00		9.00	

Fund: 101 GENERAL FUND **Division: FIELD SERVICES**

Mission Statement

To employ problem oriented strategies identifying, responding to, and taking appropriate action in resolving public safety concerns.

Five-Year Expenditures



Selected Service Objectives

- To continue to monitor free time, NIBRS Group A offenses and response times to respond to new problems as the community changes
- To focus on the NIBRS Group A offenses rate at a level lower than or equal to existing levels
- To focus on maintaining the number of reports and calls for service per officer at a level equal to existing levels
- To monitor and maintain response time to Priorty 1 calls
- To continually enhance our regional efforts affecting crime trends across our neighboring cities
- To monitor and maintain Animal Control service levels at existing levels

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 31,279,747	$ 32,830,057	$ 37,548,578	$ 34,488,660	(8.15%)	$ 34,618,550	0.38%
Operating Costs	$ 621,774	$ 1,159,835	$ 840,572	$ 629,200	(25.15%)	$ 646,210	2.70%
Contractual Services	$ 593,376	$ 480,948	$ 1,132,267	$ 1,803,670	59.30%	$ 1,834,910	1.73%
Internal Services Charges	$ 3,524,480	$ 3,554,370	$ 3,555,930	$ 4,065,940	14.34%	$ 4,064,610	(0.03%)
Capital Expenditure	$ -	$ 1,670,125	$ 399,585	$ -	(100.00%)	$ -	0.00%
Other Financing Uses	$ -	$ (115,454)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 36,019,377**	**$ 39,579,881**	**$ 43,476,932**	**$ 40,987,470**	**(5.73%)**	**$ 41,164,280**	**0.43%**
Annual Percentage Change		9.88%	9.85%	(5.73%)		(5.32%)	
Budgeted Staffing Level (FTEs)	154.00	152.00	170.00	152.00		152.00	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: SPECIAL OPERATIONS**

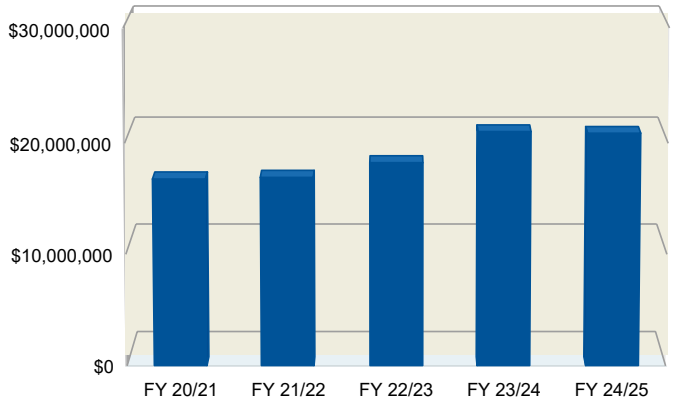
Mission Statement

To provide emergency services management and special enforcement support to the Field Services

Selected Service Objectives

- To continue to solve problems through the commitment to the Department`s community oriented problem solving philosophy
- To work closely with other law enforcement partners to more efficiently and effectively target illegal drug activity
- To continue to work collaboratively with the Fire Department to establish newly arranged partnership for emergency services
- To work with State and County partners to effectively and efficiently deal with the large number of imposed custodial releases

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 13,639,353	$ 13,091,046	$ 14,286,070	$ 18,293,290	28.05%	$ 18,254,310	(0.21%)
Operating Costs	$ 244,708	$ 272,034	$ 230,935	$ 282,650	22.39%	$ 284,400	0.62%
Contractual Services	$ 604,980	$ 1,248,896	$ 1,446,774	$ 163,300	(88.71%)	$ 163,300	0.00%
Internal Services Charges	$ 2,185,660	$ 2,223,105	$ 2,270,150	$ 2,194,660	(3.33%)	$ 2,190,310	(0.20%)
Capital Expenditure	$ 144,180	$ 21,575	$ 23,597	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 16,818,881**	**$ 16,856,656**	**$ 18,257,526**	**$ 20,933,900**	**14.66%**	**$ 20,892,320**	**(0.20%)**
Annual Percentage Change		0.22%	8.31%	14.66%		14.43%	
Budgeted Staffing Level (FTEs)	75.50	64.05	63.50	72.50		72.50	

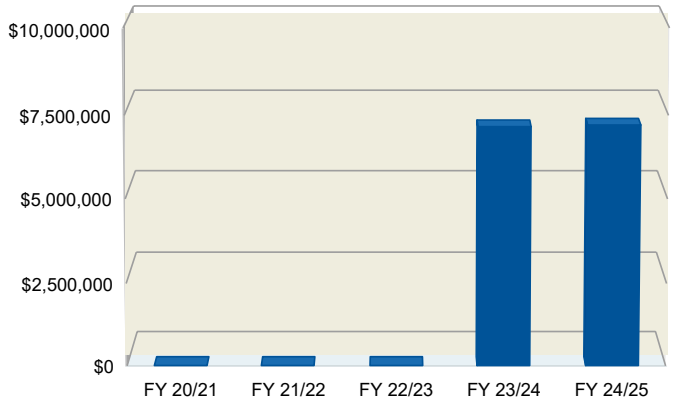
POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: CIVILIAN ADMINISTRATION**

Mission Statement

To provide professional and cost effective law enforcement services to the community.

Five-Year Expenditures



Selected Service Objectives

- To modify/implement programs and services as necessary in response to current economic conditions
- To assess and monitor tasks assigned to personnel to ensure the most effective use of time and perform program audits on an as needed basis to determine program efficiency and modify as necessary.
- To continue to grow and develop the department`s volunteer and Chaplin programs to assist all divisions of the police department
- To maintain appropriate levels of response time to calls for service and proactive patrol time for field personnel in correlation to population and growth
- To implement new programs or modify existing ones in response to the constantly changing crime trends

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 6,557,420	0.00%	$ 6,614,790	0.87%
Operating Costs	$ -	$ -	$ -	$ 198,280	0.00%	$ 198,280	0.00%
Contractual Services	$ -	$ -	$ -	$ 134,700	0.00%	$ 134,700	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 259,890	0.00%	$ 260,790	0.35%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 7,150,290**	**0.00%**	**$ 7,208,560**	**0.81%**
Budgeted Staffing Level (FTEs)	-	-	-	55.00		55.00	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

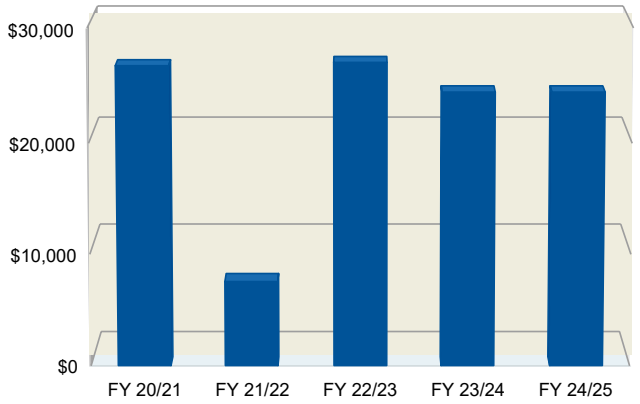
Fund: 102 CITY TECHNOLOGY

Division: PD ADMINISTRATION

Mission Statement

To maintain technology needs within the Police Department

Five-Year Expenditures



Selected Service Objectives

- To allocate funds as needed for technology related items
- To continue to upgrade policy technology to keep pace with City and Department growth

Five Year History

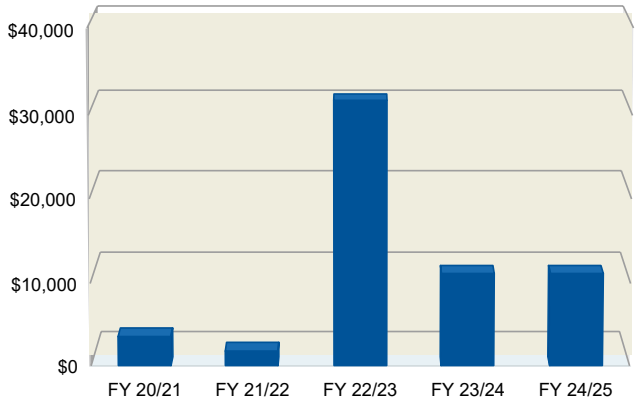
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 26,840	$ 7,571	$ 24,604	$ 22,000	(10.58%)	$ 22,000	0.00%
Contractual Services	$ -	$ -	$ 2,500	$ 2,500	0.00%	$ 2,500	0.00%
Total Expenditures	**$ 26,840**	**$ 7,571**	**$ 27,104**	**$ 24,500**	**(9.61%)**	**$ 24,500**	**0.00%**
Annual Percentage Change		(71.79%)	258.00%	(9.61%)		(9.61%)	

Fund: 102 CITY TECHNOLOGY **Division: FIELD SERVICES**

Mission Statement

To provide efficient and effective technology

Five-Year Expenditures



Selected Service Objectives

- To allocate funds as needed for the purchase of technology related items.

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 3,576	$ 1,813	$ 31,603	$ 11,000	(65.19%)	$ 11,000	0.00%
Total Expenditures	**$ 3,576**	**$ 1,813**	**$ 31,603**	**$ 11,000**	**(65.19%)**	**$ 11,000**	**0.00%**
Annual Percentage Change		(49.30%)	1643.13%	(65.19%)		(65.19%)	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 102 CITY TECHNOLOGY

Division: SPECIAL OPERATIONS

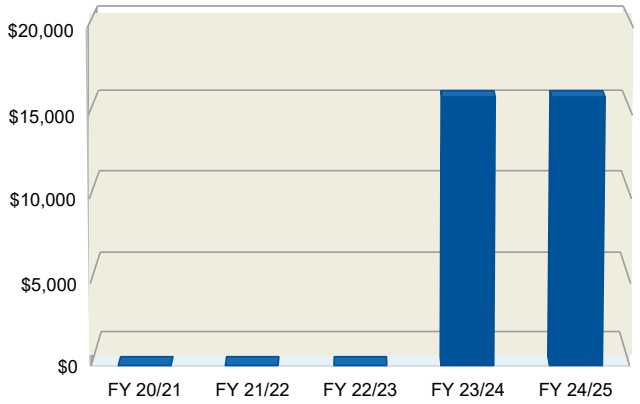
Mission Statement

To provide emergency services management and special enforcement support to the Field Services

Selected Service Objectives

- To continue to solve problems through the commitment to the Department`s community oriented problem solving philosophy
- To work closely with other law enforcement partners to more efficiently and effectively target illegal drug activity
- To continue to work collaboratively with the Fire Department to establish newly arranged partnership for emergency services
- To work with State and County partners to effectively and efficiently deal with the large number of imposed custodial releases

Five-Year Expenditures



Five Year History

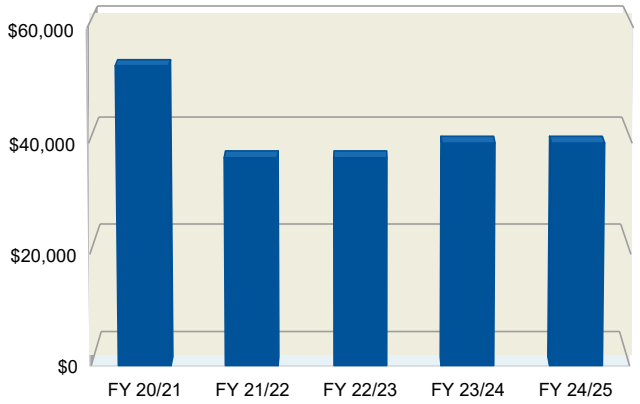
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 16,000	0.00%	$ 16,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 16,000**	**0.00%**	**$ 16,000**	**0.00%**

Fund: 104 OFFICE OF EMERGENCY SVCS **Division: SPECIAL OPERATIONS**

Mission Statement

To maintain a City-wide fund to ensure the City remains in a "ready state" to respond efficiently to emergencies, disasters and homeland security issues.

Five-Year Expenditures



Selected Service Objectives

- To continue regional involvement in emergency preparedness
- To continue to determine training plans and needs for the City on an annual basis

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Internal Services Charges	$ 53,450	$ 37,390	$ 37,390	$ 39,910	6.74%	$ 39,910	0.00%
Total Expenditures	**$ 53,450**	**$ 37,390**	**$ 37,390**	**$ 39,910**	**6.74%**	**$ 39,910**	**0.00%**
Annual Percentage Change		(30.05%)	0.00%	6.74%		6.74%	

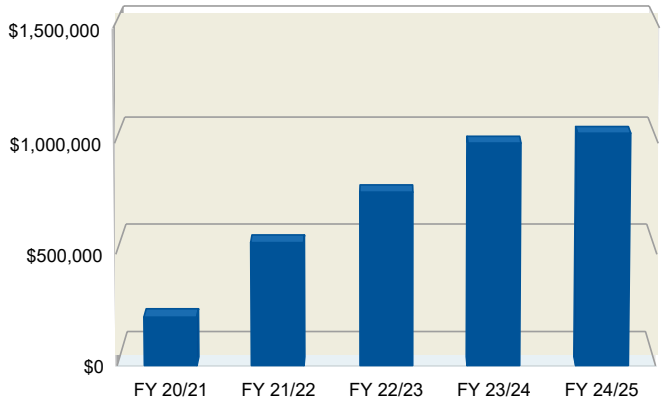
POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 110 GF OPERATING PROJECTS — **Division: FIELD SERVICES**

Mission Statement

To partner with the Department of Justice to provide law enforcement services to the community.

Five-Year Expenditures



Selected Service Objectives

- To work with DOJ to help sustain/increase sworn personnel
- To enhance our presence throughout the community
- To continue to monitor and improve call response time

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 214,827	$ 521,056	$ 628,511	$ 904,410	43.90%	$ 943,950	4.37%
Internal Services Charges	$ -	$ 28,830	$ 30,110	$ 62,990	109.20%	$ 65,450	3.91%
Capital Expenditure	$ -	$ -	$ 122,500	$ 32,000	(73.88%)	$ 32,000	0.00%
Total Expenditures	**$ 214,827**	**$ 549,886**	**$ 781,121**	**$ 999,400**	**27.94%**	**$ 1,041,400**	**4.20%**
Annual Percentage Change		155.97%	42.05%	27.94%		33.32%	
Budgeted Staffing Level (FTEs)	3.60	3.60	3.75	4.86		4.86	

Fund: 110 GF OPERATING PROJECTS **Division: SPECIAL OPERATIONS**

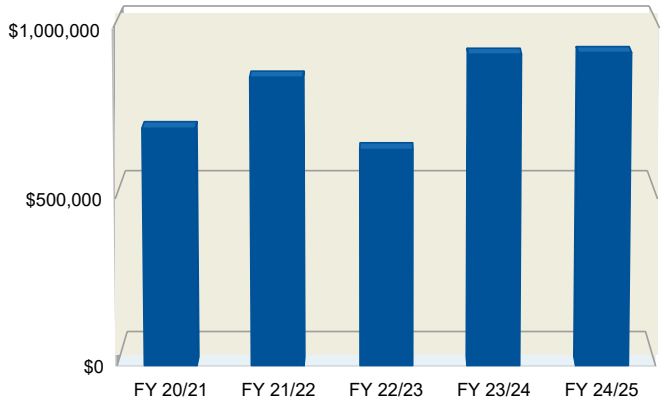
Mission Statement

To partner with the Housing & Urban Development Department to enhance the quality of life in specifically targeted neighborhoods within the City.

Selected Service Objectives

- To continue to identify and resolve recurring problems in targeted neighborhoods
- To focus on quality of life issues and establish relationships and partnerships with community outreach groups for support in community enrichment issues

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 675,951	$ 821,335	$ 604,974	$ 866,820	43.28%	$ 873,260	0.74%
Internal Services Charges	$ 35,180	$ 39,500	$ 39,500	$ 60,370	52.84%	$ 60,550	0.30%
Total Expenditures	**$ 711,131**	**$ 860,835**	**$ 644,474**	**$ 927,190**	**43.87%**	**$ 933,810**	**0.71%**
Annual Percentage Change		21.05%	(25.13%)	43.87%		44.89%	
Budgeted Staffing Level (FTEs)	3.75	3.75	3.75	3.75		3.75	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

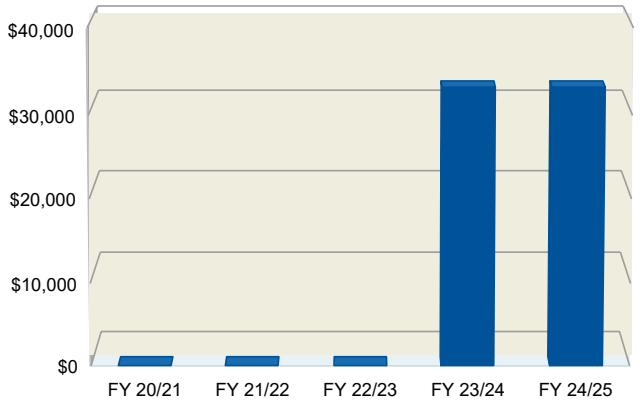
Fund: 222 CRIME PREV ASSET SEIZURE

Division: PD ADMINISTRATION

Mission Statement

To fund Crime Prevention programs utilizing funds available from State Asset Seizure funds.

Five-Year Expenditures



Selected Service Objectives

- To fund supplies for Community Programs such as National Night Out, Neighborhood Watch, and Crime Free Multi-Housing.
- Include funds delegated to the Police Explorer Scout Program.

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 30,300	0.00%	$ 30,300	0.00%
Contractual Services	$ -	$ -	$ -	$ 3,000	0.00%	$ 3,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 33,300**	**0.00%**	**$ 33,300**	**0.00%**

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

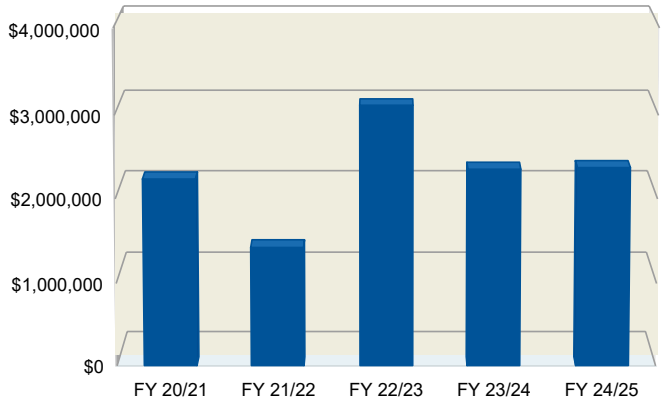
Fund: 223 FEDERAL ASSET SEIZURE

Division: SPECIAL OPERATIONS

Mission Statement

To apply monies seized from drug offenders towards the purchase of equipment and expenses related to authorized law enforcement programs.

Five-Year Expenditures



Selected Service Objectives

- To fund expenses incurred by asset seizure programs
- To work more effectively to target drug related criminal activity and increase asset seizure revenues
- To fund law enforcement programs, training, and equipment through available funds
- To work jointly with the DEA to more effectively target drug related criminal activity
- To continue to work on a regional approach to effectively target narcotic related activity

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,105,590	$ 1,005,874	$ 1,574,660	$ 1,885,000	19.71%	$ 1,905,000	1.06%
Operating Costs	$ 336,724	$ 121,540	$ 206,580	$ 173,700	(15.92%)	$ 173,700	0.00%
Contractual Services	$ 156,242	$ 94,065	$ 335,662	$ 153,000	(54.42%)	$ 153,000	0.00%
Internal Services Charges	$ 77,620	$ 87,380	$ 87,380	$ 131,280	50.24%	$ 132,090	0.62%
Capital Expenditure	$ 552,669	$ 101,990	$ 911,368	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 2,228,845**	**$ 1,410,849**	**$ 3,115,650**	**$ 2,342,980**	**(24.80%)**	**$ 2,363,790**	**0.89%**
Annual Percentage Change		(36.70%)	120.84%	(24.80%)		(24.13%)	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

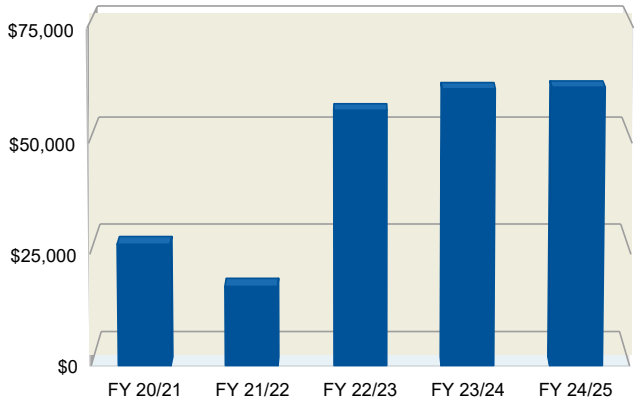
Fund: 224 STATE ASSET SEIZURE

Division: SPECIAL OPERATIONS

Mission Statement

To enhance law enforcement abilities within the City by using monies seized from drug offenders.

Five-Year Expenditures



Selected Service Objectives

- To fund expenses incurred by State asset seizure programs
- To pay for permissible law enfocement services, programs and equipment under the state asset seizure guidelines
- To work regionally with our neighboring cities to address narcotic related criminal activity

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 25,007	$ 15,328	$ 54,600	$ 57,910	6.06%	$ 58,160	0.43%
Internal Services Charges	$ 2,300	$ 2,600	$ 2,600	$ 4,030	55.00%	$ 4,030	0.00%
Total Expenditures	**$ 27,307**	**$ 17,928**	**$ 57,200**	**$ 61,940**	**8.29%**	**$ 62,190**	**0.40%**
Annual Percentage Change		(34.35%)	219.05%	8.29%		8.72%	
Budgeted Staffing Level (FTEs)	0.50	0.50	0.50	0.50		0.50	

Fund: 225 PD TRAFFIC SAFETY **Division: FIELD SERVICES**

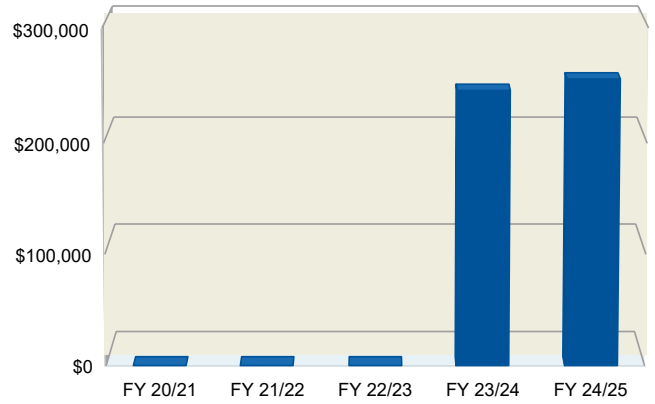
Mission Statement

To expand innovative crime programs that benefit the Fontana community by seeking available monies through alternative funding sources.

Selected Service Objectives

- To participate in selected multi-agency task force operations that have benefit to the community and law enforcement operations
- To continue to seek alternative funding sources that can help deliver frontline law enforcement services, equipment and facilities upgrades and expansion

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 175,500	0.00%	$ 187,000	6.55%
Contractual Services	$ -	$ -	$ -	$ 70,000	0.00%	$ 70,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 245,500**	**0.00%**	**$ 257,000**	**4.68%**

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 321 FED LAW ENF BLOCK GRANT

Division: FIELD SERVICES

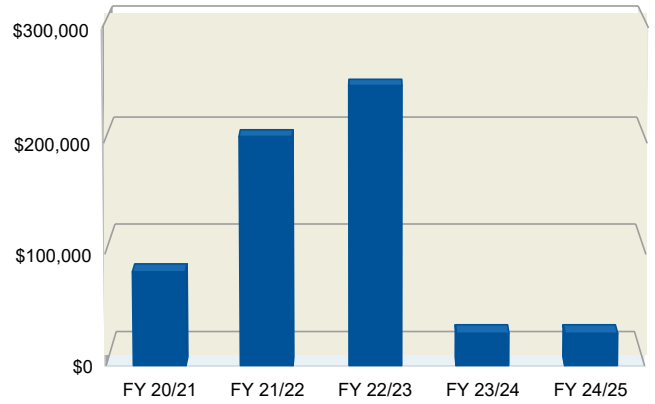
Mission Statement

To secure funds for use in specific purpose areas of local law enforcement in order to reduce crime and improve public safety.

Selected Service Objectives

- To work with the United States Department of Justice regarding the distribution of Justice Administration Grant (JAG) and the Community Oriented Policing Services (COPS) funds.
- To work with State and County partners to address the transient and mental health issues and calls for service

Five-Year Expenditures



Five Year History

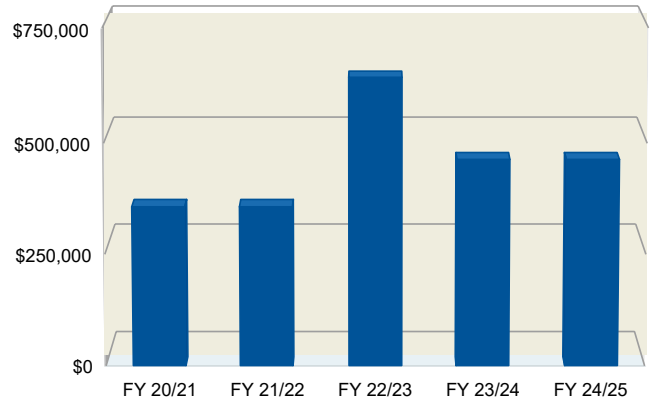
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 84,371	$ 194,477	$ 243,577	$ 26,590	(89.08%)	$ 27,760	4.40%
Internal Services Charges	$ -	$ 11,220	$ 6,680	$ 1,850	(72.31%)	$ 1,920	3.78%
Total Expenditures	**$ 84,371**	**$ 205,697**	**$ 250,257**	**$ 28,440**	**(88.64%)**	**$ 29,680**	**4.36%**
Annual Percentage Change		143.80%	21.66%	(88.64%)		(88.14%)	
Budgeted Staffing Level (FTEs)	1.40	1.40	1.25	0.14		0.14	

Fund: 322 STATE COPS AB 3229 **Division: FIELD SERVICES**

Mission Statement

To utilize funds available to expand innovative crime programs which benefit front line law enforcement and the residents of Fontana.

Five-Year Expenditures



Selected Service Objectives

- To utilize State COPS funds to help fund helicopter patrol services
- To utilize State COPS funds to help fund the Police Cadet Program
- To remain active in the legislative process to ensure funding appropriations from the State budget to law enforcement agencies

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 66,063	$ 118,147	$ 140,980	$ 165,370	17.30%	$ 165,370	0.00%
Operating Costs	$ 17,988	$ -	$ 20,000	$ 20,000	0.00%	$ 20,000	0.00%
Contractual Services	$ 266,142	$ 232,380	$ 284,290	$ 264,000	(7.14%)	$ 264,000	0.00%
Internal Services Charges	$ 6,910	$ 7,290	$ 7,290	$ 11,520	58.02%	$ 11,470	(0.43%)
Capital Expenditure	$ -	$ -	$ 190,894	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 357,103**	**$ 357,817**	**$ 643,454**	**$ 460,890**	**(28.37%)**	**$ 460,840**	**(0.01%)**
Annual Percentage Change		0.20%	79.83%	(28.37%)		(28.38%)	
Budgeted Staffing Level (PT FTEs)	10.00	10.00	10.00	10.00		10.00	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 362 CDBG

Division: SPECIAL OPERATIONS

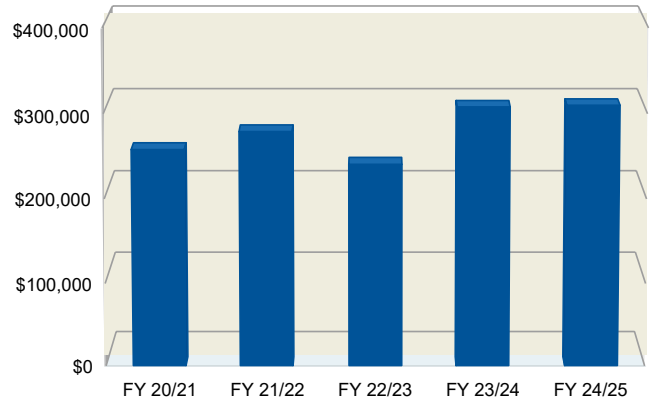
Mission Statement

Through the City, partner with the Housing & Urban Development Department to enhance the quality of life in specifically targeted neighborhoods within the City.

Selected Service Objectives

- To continue to identify and resolve recurring problems in targeted neighborhoods
- To focus on quality of life issues and establish relationships and partnerships with community outreach groups for support in community enrichment issues

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 246,300	$ 266,467	$ 226,830	$ 288,940	27.38%	$ 291,090	0.74%
Internal Services Charges	$ 11,700	$ 13,170	$ 13,170	$ 20,120	52.77%	$ 20,180	0.30%
Total Expenditures	**$ 258,000**	**$ 279,637**	**$ 240,000**	**$ 309,060**	**28.78%**	**$ 311,270**	**0.72%**
Annual Percentage Change		8.39%	(14.17%)	28.78%		29.70%	
Budgeted Staffing Level (FTEs)	1.25	1.25	1.25	1.25		1.25	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 636 POLICE CAPITAL FACILITIES

Division: PD ADMINISTRATION

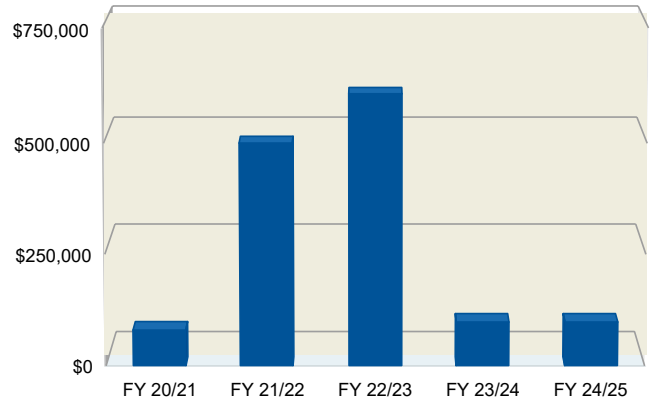
Mission Statement

To further advance and expand law enforcement operations and facilities to better serve the community

Selected Service Objectives

- To continually work towards completion of the police facility improvements and rennovations.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 11,276	$ 172	$ 191,336	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ 12,653	$ 137,995	$ 137,558	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ -	$ 98,500	$ 98,500	0.00%	$ 98,500	0.00%
Capital Expenditure	$ 56,393	$ 358,887	$ 181,025	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 80,322**	**$ 497,054**	**$ 608,419**	**$ 98,500**	**(83.81%)**	**$ 98,500**	**0.00%**
Annual Percentage Change		518.83%	22.41%	(83.81%)		(83.81%)	

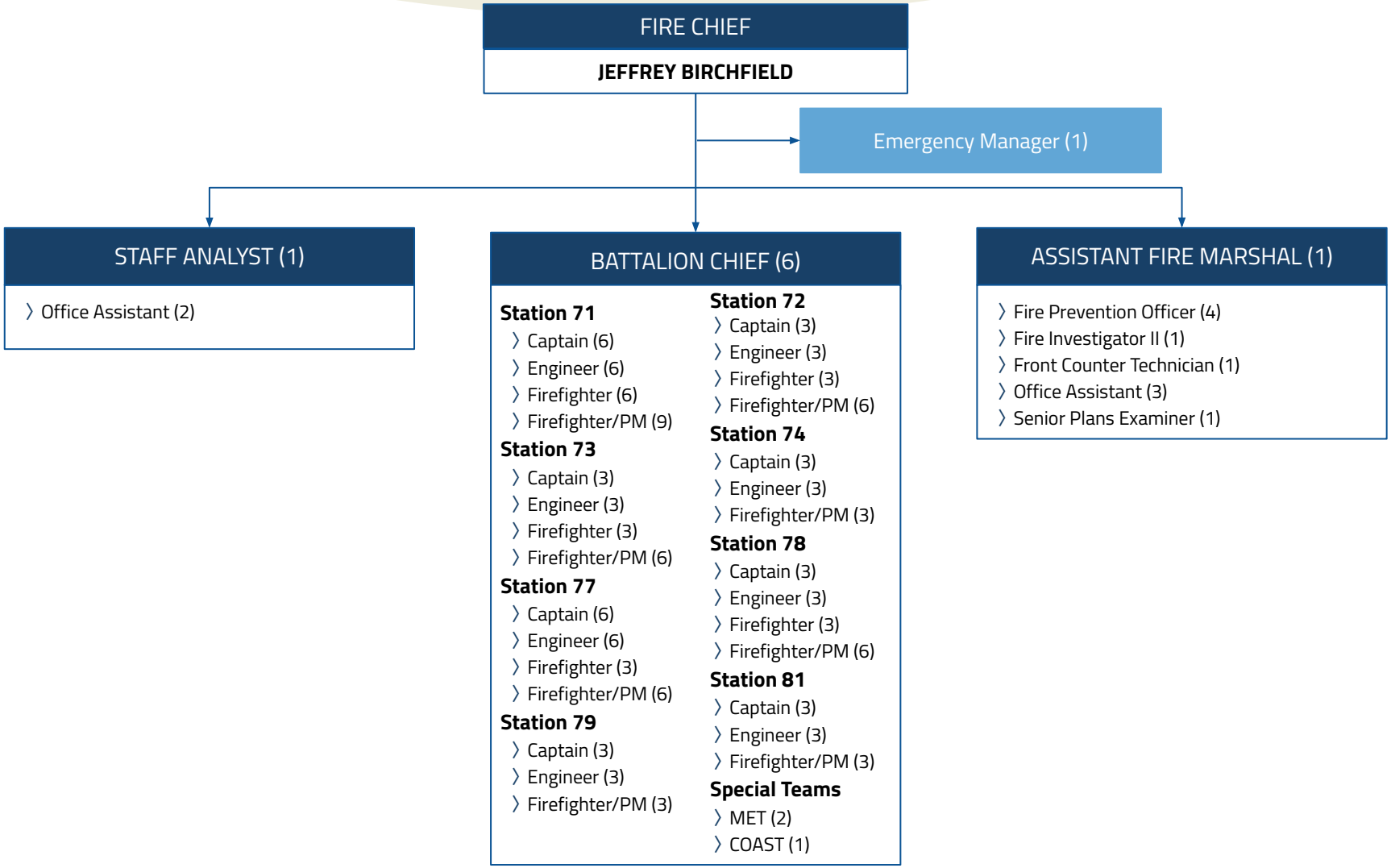


Fontana Fire Protection District

- Organization Chart
- Constitutional Spending Limit
- Constitutional Spending Limit
- Overview
- Goals & Performance Measures
- Accomplishments
- Unreserved Fund Balances
- Fund Revenue Summary
- Fund Revenue Detail
- Total Expenditures
- Schedule of Interfund Transfers – All Entities
- District Summary – Budget by Fund
- Division Summaries by Fund

Fontana Fire Protection District

Effective *7/1/2023*
Budgeted *145 FTE Positions*



Constitutional Spending Limit

The voters of California, during a special election in 1979, approved Article XIII(B) of the California State Constitution which provides that the Fire District's annual appropriations be subject to certain state limitations. This appropriations limit is often referred to as the GANN Limit.

In 1980 the State Legislature added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year is equal to the previous year's limit adjusted for population changes and the changes in the US Consumer Price Index (or California per capital personal income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

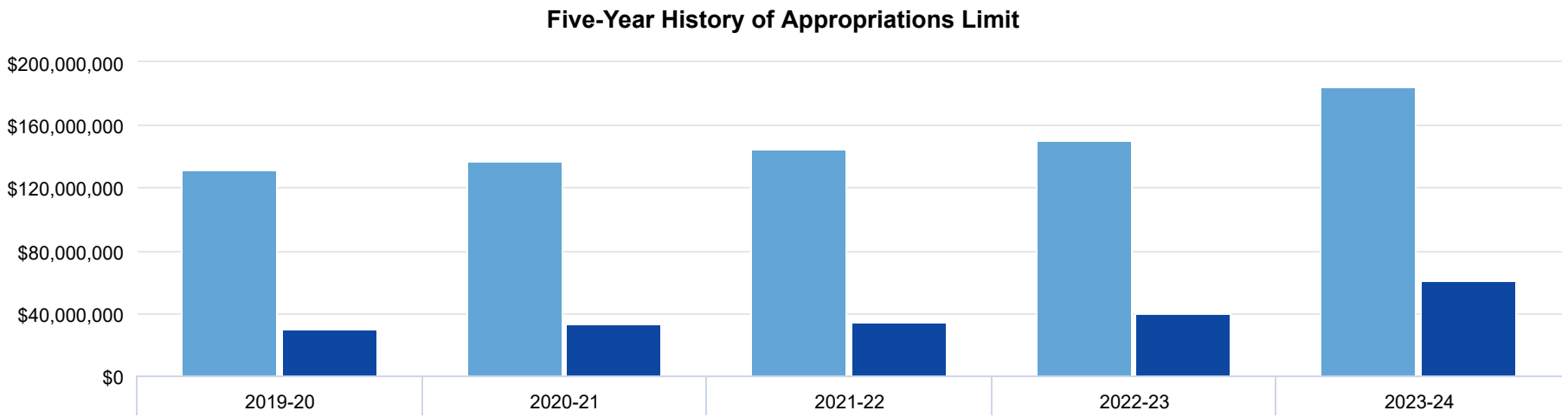
The Fire District's limitation is calculated each year and established by a resolution of the City Council as part of the annual Operating Budget process.

Using the population and per capita personal income data provided by the California Department of Finance, the Fire District's appropriation limit for Fiscal Year 2023/24 is $183,989,777. Appropriations subject to the limitation in the 2023/24 Operating Budget total $60,692,620, which is $123,297,157 or 67% less than the computed allowable limit.

The Article XIII(B) limitation is not a restricting factor for the Fire Protection District but will be monitored annually and budget adjustments recommended if they are required in future years.

Appropriations Limit		
2022-23 Appropriations Limit		$ 175,144,957
2023-24 Adjustment Factors:		
Population (1.0058%)	1.0115	
Per capita income change (4.44%)	1.0573	
Total adjustment		1.0505
2023-24 Appropriations Limit		$ 183,989,777

Appropriations Subject to Limit		
Proceeds of taxes		
Less: qualified capital outlay		
Appropriations subject to limit		$ 60,692,620
Percentage of Appropriations Limit used		33%





Fontana Fire Protection District



OVERVIEW

The Fontana Fire District serves the City of Fontana and its sphere of influence. The District is served by seven fire stations. The district's administrative offices are located at 17001 Upland Avenue and the fire prevention offices are located at City Hall, 8353 Sierra Avenue. The District is staffed with 140 full-time personnel: 124 safety employees and 16 non-safety employees.Emergency response, administrative and support services are provided through a contract under the umbrella of the San Bernardino County Fire Department.

"Community based all-risk emergency services organization dedicated to the health and well-being of the citizens of San Bernardino County through a balance of regionalized services delivery and accountability to the local community supported by centralized management and services" is the District's Mission Statement. Its Vision Statement reads, "Committed to providing premier fire services in Southern California." The District's Service Motto is "Duty, Honor, and Community" and its Standard of Commitment is "Where courage, integrity and service meet."

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	The appropriate response time for all service calls is to arrive on scene in six minutes or less, which allows personnel time to control a fire or mitigate a medical emergency before it has reached its maximum intensity	1
2	To ensure that the City and its residents are prepared to effectively respond to major disasters by providing information and education in fire safety and emergency preparedness	1,3
3	To comply with all Federal, State, and County requirements for emergency response and planning	1
4	To enhance capabilities through technology to expand and improve local business pre-plan program	4
5	To achieve an Insurance Service Office (ISO) rating of a "Class 1" Fire Department	1

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Target 2024-2025	Department Goal
To maintain appropriate levels of response times to calls for service:					
Six minutes or less for 1st Unit	42%	38%	80%	80%	1
Eight minutes or less for 2nd Unit	56%	60%	90%	90%	1
Twelve minutes or less for full assignment	N/A	N/A	90%	90%	1

ACCOMPLISHMENTS

- Opened Fire Station 81
- Replaced medic squads at Stations 72 and 78
- Fire engineer assigned to PD's new COAST team
- Trained 2 new SWAT-Medics and placed with Fontana PD
- Installed new alerting system at 3 fire stations
- Purchased and outfitted HAzMat decontamination trailer
- Purchased high-pressure lift bag system for rescues
- Purchased search camera for search-and-rescue team

Fontana Fire Protection District
Unreserved Fund Balances
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	Fontana Fire District	$ 25,831,539	$ 62,909,420	$ -	$ (65,012,780)	$ (7,224,150)	$ 16,504,029
211	FFD - CFD 2002-2	4,103,125	235,000	-	(60,940)	-	4,277,185
	Total Special Revenue Funds	**$ 29,934,664**	**$ 63,144,420**	**$ -**	**$ (65,073,720)**	**$ (7,224,150)**	**$ 20,781,214**
Capital Projects Funds:							
610	Fire Capital Projects	$ 6,160,137	$ -	$ 7,224,150	$ (7,224,150)	$ -	$ 6,160,137
	Total Capital Project Fund	**$ 6,160,137**	**$ -**	**$ 7,224,150**	**$ (7,224,150)**	**$ -**	**$ 6,160,137**
TOTAL FIRE DISTRICT FUNDS		**$ 36,094,801**	**$ 63,144,420**	**$ 7,224,150**	**$ (72,297,870)**	**$ (7,224,150)**	**$ 26,941,351**

Fontana Fire Protection District
Unreserved Fund Balances
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2024	Budget				Projected Fund Balance June 30, 2025
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	Fontana Fire District	$ 16,504,029	$ 65,224,780	$ -	$ (68,517,180)	$ (224,150)	$ 12,987,479
211	FFD - CFD 2002-2	4,277,185	235,000	-	(33,440)	-	4,478,745
	Total Special Revenue Funds	**$ 20,781,214**	**$ 65,459,780**	**$ -**	**$ (68,550,620)**	**$ (224,150)**	**$ 17,466,224**
Capital Projects Funds:							
610	Fire Capital Projects	$ 6,160,137	$ -	$ 224,150	$ (224,150)	$ -	$ 6,160,137
	Total Capital Project Fund	**$ 6,160,137**	**$ -**	**$ 224,150**	**$ (224,150)**	**$ -**	**$ 6,160,137**
TOTAL FIRE DISTRICT FUNDS		**$ 26,941,351**	**$ 65,459,780**	**$ 224,150**	**$ (68,774,770)**	**$ (224,150)**	**$ 23,626,361**

Fund Revenue Summary

Fund		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	% Change From Prior Year	2024 / 2025 New Budget	% Change From Prior Year
Fontana Fire District		**48,173,357**	**74,377,041**	**53,523,300**	**63,144,420**	**17.98%**	**65,459,780**	**3.67%**
Special Revenue Funds		**48,176,574**	**52,050,608**	**53,472,300**	**63,144,420**	**18.09%**	**65,459,780**	**3.67%**
210	Fontana Fire District	47,892,303	51,834,387	53,202,300	62,909,420	18.25%	65,224,780	3.68%
211	FFD - CFD 2002-2	284,271	149,982	270,000	235,000	(12.96%)	235,000	0.00%
310	Fontana Fire Dist Grants	-	66,239	-	-	0.00%	-	0.00%
Capital Projects Funds		**(3,217)**	**22,326,433**	**51,000**	**-**	**(100.00%)**	**-**	**0.00%**
610	Fire Capital Projects	(3,217)	22,326,433	51,000	-	(100.00%)	-	0.00%
Total All Entities		**48,173,357**	**74,377,041**	**53,523,300**	**63,144,420**	**17.98%**	**65,459,780**	**3.67%**

Fontana Fire District Revenue
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Fontana Fire District Revenue Detail						
Special Revenue Funds						
210 - Fontana Fire District						
5010	Current Sec & Unsec	$ 31,301,724	$ 34,848,384	$ 36,070,600	$ 41,915,730	$ 43,474,990
5019	SA Pass Throughs	14,632,532	15,915,444	14,852,600	18,541,890	19,231,650
5253	Fire Planning Fees	24,057	15,081	30,000	68,060	70,600
5254	Fire Prevention Permits	619,061	636,441	600,000	843,270	874,640
5275	Fire Building Fees	257,814	247,416	210,000	282,970	293,490
5277	Annual Fire Inspections	16,070	17,280	15,000	28,450	29,510
5714	Archive Scan Fee	19,796	23,856	20,000	22,950	23,800
6310	Interest - Investments	15,149	(1,155,616)	109,000	-	-
6311	Interest - Fiscal Agent	-	1	-	-	-
6480	Miscellaneous Reimb	-	2,000	-	-	-
6830	Contribution From City	1,006,100	1,284,100	1,295,100	1,206,100	1,226,100
	Total Fontana Fire District	**$ 47,892,303**	**$ 51,834,387**	**$ 53,202,300**	**$ 62,909,420**	**$ 65,224,780**
211 - FFD - CFD 2002-2						
6210	Assessment/Special Tax	$ 279,877	$ 284,426	$ 235,000	$ 235,000	$ 235,000
6310	Interest - Investments	4,394	(134,444)	35,000	-	-
	Total FFD - CFD 2002-2	**$ 284,271**	**$ 149,982**	**$ 270,000**	**$ 235,000**	**$ 235,000**
310 - Fontana Fire Dist Grants						
5311	Federal Grant Funds	$ -	$ 66,239	$ -	$ -	$ -
	Total Fontana Fire Dist Grants	**$ -**	**$ 66,239**	**$ -**	**$ -**	**$ -**
Capital Projects Funds						
610 - Fire Capital Projects						
6310	Interest - Investments	$ (3,217)	$ (157,775)	$ 51,000	$ -	$ -
6311	Interest - Fiscal Agent	-	3,675	-	-	-
6810	Bond Proceeds	-	22,480,533	-	-	-
	Total Fire Capital Projects	**$ (3,217)**	**$ 22,326,433**	**$ 51,000**	**$ -**	**$ -**

Expenditure Summary

Fund		2020/2021 Actuals	2021/2022 Actuals	2022/2023 Current Budget	2023/2024 New Budget	% Change from Prior Year	2024/2025 New Budget	% Change from Prior Year
Fontana Fire District		**40,487,228**	**48,304,551**	**85,057,816**	**72,297,870**	**(15.00%)**	**68,774,770**	**(4.87%)**
Special Revenue Funds		**37,359,744**	**43,894,467**	**56,721,679**	**65,073,720**	**14.72%**	**68,550,620**	**5.34%**
210	Fontana Fire District	37,258,587	43,567,115	56,225,923	65,012,780	15.63%	68,517,180	5.39%
211	FFD - CFD 2002-2	101,157	261,113	495,756	60,940	(87.71%)	33,440	(45.13%)
310	Fontana Fire Dist Grants	-	66,239	-	-	0.00%	-	0.00%
Capital Projects Funds		**3,127,484**	**4,410,084**	**28,336,137**	**7,224,150**	**(74.51%)**	**224,150**	**(96.90%)**
610	Fire Capital Projects	3,127,484	4,410,084	28,336,137	7,224,150	(74.51%)	224,150	(96.90%)
Total All Entities		**40,487,228**	**48,304,551**	**85,057,816**	**72,297,870**	**(15.00%)**	**68,774,770**	**(4.87%)**

Fontana Fire District
Schedule of Interfund Transfers
Fiscal Year 2023/2024

Fund/Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT		**-**	
21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - FIRE ANNEX	-	7,224,150
Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		**-**	**7,224,150**
TOTAL 210 - FONTANA FIRE DISTRICT		**-**	**7,224,150**
610 - FIRE CAPITAL PROJECTS		**-**	
61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - FIRE ANNEX	7,224,150	
Total Organization - 61050000 - FIRE CAPITAL PROJ		**7,224,150**	
TOTAL 610 - FIRE CAPITAL PROJECTS		**7,224,150**	
Total Fontana Fire District		**7,224,150**	**7,224,150**
Total Interfund Transfers		**49,938,990**	**49,938,990**

Fontana Fire District
Schedule of Interfund Transfers
Fiscal Year 2024/2025

Fund/Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT		**-**	
21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - COST ALLOCATION	-	224,150
Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		**-**	**224,150**
TOTAL 210 - FONTANA FIRE DISTRICT		**-**	**224,150**
610 - FIRE CAPITAL PROJECTS		**-**	
61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - COST ALLOCATION	224,150	
Total Organization - 61050000 - FIRE CAPITAL PROJ		**224,150**	
TOTAL 610 - FIRE CAPITAL PROJECTS		**224,150**	
Total Fontana Fire District		**224,150**	**224,150**
Total Interfund Transfers		**42,424,060**	**42,424,060**

District Summary

Fund	Name	2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	% Change From Prior Year	2024 / 2025 New Budget	% Change From Prior Year
FIRE								
210	Fontana Fire District	36,920,059	41,730,960	53,409,717	61,724,950	15.57%	65,192,990	5.62%
210	Fontana Fire District	338,528	1,836,155	2,816,206	3,287,830	16.75%	3,324,190	1.11%
211	FFD - CFD 2002-2	101,157	261,113	495,756	60,940	(87.71%)	33,440	(45.13%)
310	Fontana Fire Dist Grants	-	66,239	-	-	0.00%	-	0.00%
610	Fire Capital Projects	1,424,971	2,426,226	18,210,306	-	(100.00%)	-	0.00%
610	Fire Capital Projects	-	-	-	7,000,000	0.00%	-	(100.00%)
610	Fire Capital Projects	-	-	47,305	-	(100.00%)	-	0.00%
610	Fire Capital Projects	-	-	12,845	-	(100.00%)	-	0.00%
610	Fire Capital Projects	1,702,513	1,983,858	10,065,681	224,150	(97.77%)	224,150	0.00%
	TOTAL OTHER FUNDS	**40,487,228**	**48,304,551**	**85,057,816**	**72,297,870**	**(15.00%)**	**68,774,770**	**(4.87%)**
	TOTAL FIRE	**40,487,228**	**48,304,551**	**85,057,816**	**72,297,870**	**(15.00%)**	**68,774,770**	**(4.87%)**
	Total Budgeted Full-Time Positions	0.09	11.50	12.41	17.40	40.21%	17.65	1.44%

Fund: 210 FONTANA FIRE DISTRICT **Division: FIRE**

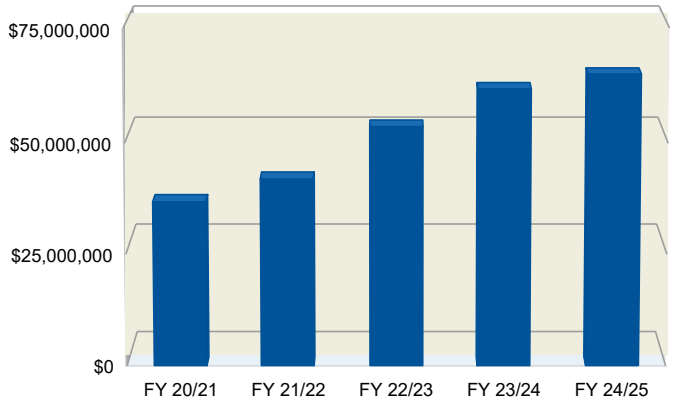
Mission Statement

Community based all-risk emergency services organization dedicated to the health and well-being of the citizens of the City of Fontana through a balance of regionalized services delivery and accountability to the local community supported by centralized management and services.

Selected Service Objectives

- To ensure Fire protection service to residents as defined in the City`s Fire Services Contract

Five-Year Expenditures



Five Year History

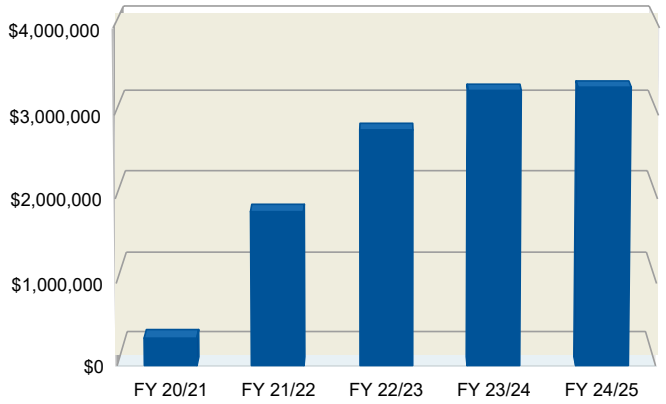
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 911	$ -	$ 13,000	$ -	(100.00%)	$ -	0.00%
Operating Costs	$ 816	$ 8,374	$ 5,000	$ 250,000	4900.00%	$ 250,000	0.00%
Contractual Services	$ 33,050,932	$ 37,596,411	$ 40,266,072	$ 44,180,150	9.72%	$ 47,265,060	6.98%
Capital Expenditure	$ -	$ -	$ 1,062,500	$ 575,250	(45.86%)	$ 860,000	49.50%
Debt Service	$ -	$ 439,375	$ -	$ -	0.00%	$ -	0.00%
Contributions To	$ 3,867,400	$ 3,686,800	$ 12,063,145	$ 16,719,550	38.60%	$ 16,817,930	0.59%
Total Expenditures	**$ 36,920,059**	**$ 41,730,960**	**$ 53,409,717**	**$ 61,724,950**	**15.57%**	**$ 65,192,990**	**5.62%**
Annual Percentage Change		13.03%	27.99%	15.57%		22.06%	
Budgeted Staffing Level (FTEs)	-	-	-	11.00		-	

Fund: 210 FONTANA FIRE DISTRICT **Division: CODE COMPLIANCE**

Mission Statement

To protect the health, safety, and welfare of our community members.

Five-Year Expenditures



Selected Service Objectives

- To maintain current Code Compliance service levels
- To continue to work collaboratively with the Fire Department to establish newly arranged partnership for emergency services
- To enhance the appearance of neighborhoods and business district to prevent blight, protect property values and enhance economic conditions
- Obtain voluntary compliance whenever possible by communications and education, while operating in a business-like manner.

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 338,528	$ 1,479,537	$ 2,084,002	$ 2,403,820	15.35%	$ 2,438,520	1.44%
Operating Costs	$ -	$ 10,088	$ 113,374	$ 72,700	(35.88%)	$ 72,700	0.00%
Contractual Services	$ -	$ 93,968	$ 250,000	$ 357,000	42.80%	$ 357,000	0.00%
Internal Services Charges	$ -	$ 170,730	$ 278,830	$ 364,310	30.66%	$ 365,970	0.46%
Capital Expenditure	$ -	$ 81,832	$ 90,000	$ 90,000	0.00%	$ 90,000	0.00%
Total Expenditures	**$ 338,528**	**$ 1,836,155**	**$ 2,816,206**	**$ 3,287,830**	**16.75%**	**$ 3,324,190**	**1.11%**
Annual Percentage Change		442.39%	53.38%	16.75%		18.04%	
Budgeted Staffing Level (FTEs)	-	11.50	12.00	17.00		17.00	

Fund: 211 FFD - CFD 2002-2 **Division: FIRE**

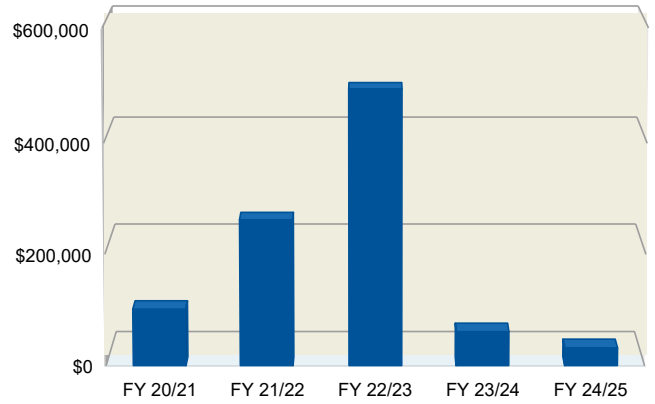
Mission Statement

Community based all-risk emergency services organization dedicated to the health and well-being of the citizens of the City of Fontana through a balance of regionalized services delivery and accountability to the local community supported by centralized management and services.

Selected Service Objectives

- To replace and upgrade HazMat equipment, system, and mobile unit
- To replace FLIR drone for USAR/HazMat
- To purchase decontamination equipment for HazMat
- To purchase 12 Level A Suits
- To purchase Atmospheric monitoring for HazMat

Five-Year Expenditures



Five Year History

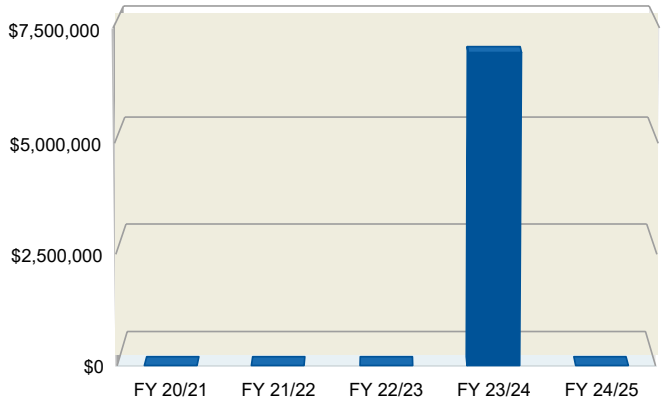
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 12,460	$ 38,137	$ -	$ -	0.00%	$ -	0.00%
Capital Expenditure	$ 71,397	$ 222,076	$ 494,856	$ 27,500	(94.44%)	$ -	(100.00%)
Contributions To	$ 17,300	$ 900	$ 900	$ 33,440	3615.56%	$ 33,440	0.00%
Total Expenditures	**$ 101,157**	**$ 261,113**	**$ 495,756**	**$ 60,940**	**(87.71%)**	**$ 33,440**	**(45.13%)**
Annual Percentage Change		158.13%	89.86%	(87.71%)		(93.25%)	

Fund: 610 FIRE CAPITAL PROJECTS **Division: CAPITAL PROJECTS**

Mission Statement

Community based all-risk emergency services organization dedicated to the health and well-being of the citizens of the City of Fontana through a balance of regionalized services, delivery and accountability to the local community supported by centralized management and services.

Five-Year Expenditures



Selected Service Objectives

- To complete exterior paint job for Fire Station 71
- To purchase a Zoll AutoPulse life-saving device
- To purchase tankless water heater
- To purchase WestNet Alerting system and radio for Fire Stations 71, 77, and 78
- To purchase medic engines at Fire Stations 72, 78 and 81
- To replace extractor at Fire Station 79
- To replace (5) Zoll Cardiac Monitors/Defibrillators
- To install Alumawood patio cover at Fire Station 72
- To acquire drone for MET

Five Year History

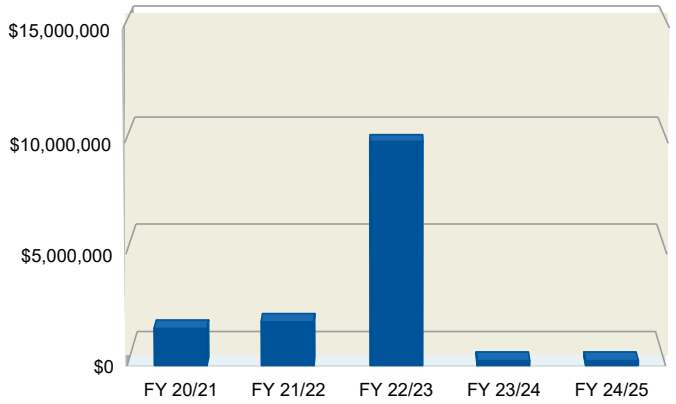
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 64,720	0.00%	$ 118,560	83.19%
Internal Services Charges	$ -	$ -	$ -	$ 4,510	0.00%	$ 4,510	0.00%
Capital Expenditure	$ -	$ -	$ -	$ 6,930,770	0.00%	$ (123,070)	(101.78%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 7,000,000**	**0.00%**	**$ -**	**(100.00%)**
Budgeted Staffing Level (FTEs)	-	-	-	0.40		0.65	

Fund: 610 FIRE CAPITAL PROJECTS **Division: FIRE**

Mission Statement

Community based all-risk emergency services organization dedicated to the health and well-being of the citizens of the City of Fontana through a balance of regionalized services, delivery and accountability to the local community supported by centralized management and services.

Five-Year Expenditures



Selected Service Objectives

- To complete exterior paint job for Fire Station 71
- To purchase a Zoll AutoPulse life-saving device
- To purchase tankless water heater
- To purchase WestNet Alerting system and radio for Fire Stations 71, 77, and 78
- To purchase medic engines at Fire Stations 72, 78 and 81
- To replace extractor at Fire Station 79
- To replace (5) Zoll Cardiac Monitors/Defibrillators
- To install Alumawood patio cover at Fire Station 72
- To acquire drone for MET

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 9,730	$ -	(100.00%)	$ -	0.00%
Operating Costs	$ -	$ 4,823	$ 1	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ 19,168	$ 95,962	$ 1,215,240	$ -	(100.00%)	$ -	0.00%
Capital Expenditure	$ 1,499,945	$ 1,362,573	$ 8,797,810	$ -	(100.00%)	$ -	0.00%
Contributions To	$ 183,400	$ 42,900	$ 42,900	$ 224,150	422.49%	$ 224,150	0.00%
Other Financing Uses	$ -	$ 477,600	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 1,702,513**	**$ 1,983,858**	**$ 10,065,681**	**$ 224,150**	**(97.77%)**	**$ 224,150**	**0.00%**
Annual Percentage Change		16.53%	407.38%	(97.77%)		(97.77%)	



Fontana Housing Authority

- Overview
- Goals & Performance Measures
- Accomplishments
- Unreserved Fund Balances
- Fund Revenue Detail
- Authority Summary – Budget by Fund
- Division Summary by Fund





Fontana Housing Authority



OVERVIEW

The Fontana Housing Authority (FHA) was formed on May 3, 1994, as a separate legal entity governed by California State Housing Authority Law. Its mission is to actively improve, increase and develop quality neighborhoods and housing opportunities throughout the City of Fontana.

As the Fontana Housing Authority implements various programs and projects, specific funding sources are also identified to finance these activities. The initial and primary funding sources have been the Fontana Redevelopment Agency's (RDA) Low- and Moderate-Income Housing Fund (now defunct), the City's Affordable Housing Trust, and State Permanent Local Housing Allocation funds (PLHA) Fontana Housing Authority activities are administered through the Housing Division of the Administrative Services Administration Department. Five employees are dedicated to proactively manage various housing programs, projects and activities.

First Time Home Buyer Programs

Although not administered by the FHA, programs are available such as the San Bernardino County Homeownership Assistance Program to assist participants with finding an appropriate mortgage lender and available down payment assistance programs. Some participants may also qualify to receive a Housing Choice Voucher (HCV) to offset their mortgage payment. Public Housing and HCV Program participants that meet the eligibility criteria have the option of purchasing a home through the Homeownership Assistance Program. http://www.hacsb.com/residents/homeownership-assistance-program

Multi-Family Revitalization Program

This program proactively facilitates the acquisition, substantial rehabilitation and professional management of selected apartment buildings and/or neighborhoods located throughout the City of Fontana. It is specifically designed to address the negative impacts created within the community by substandard apartment buildings and serves as a vehicle for reducing code enforcement activity and Police Department calls for service. The area primarily targeted for program assistance is bordered by Arrow Highway on the north, San Bernardino Avenue on the south, Citrus Avenue on the west and Juniper Avenue on the east.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goals
	Promote Affordable Housing by:	
1	With the use of Low/Mod funds, Affordable Housing Trust funds, and HOME funds to construct a new affordable, multi-family community.	9
2	Proactively facilitate the acquisition, substantial rehabilitation and professional management of selected apartment buildings and single-family homes located throughout the City.	9
3	Administer the Housing Authority's Low- and Moderate-Income Housing Fund.	9
4	Administer the Affordable Housing Trust Fund.	9
5	Administer the Permanent Local Housing Allocation funds (PLHA)	9

GOALS & PERFORMANCE MEASURES - CONTINUED

Performance Measures	Actual 2022-2023	Estimated 2023-2024	Target 2023-2024	Target 2024-2025	Department Goal
To continue to create and/or preserve affordable multi-family housing:					
Number of units acquired and/or preserved	-	-	-	-	2
Number of units rehabilitated	-	-	-	-	2
Number of units created	60	-	50	56	1
To continue to create and/or preserve affordable senior multifamily housing					
Number of units acquired and/or preserved	-	-	-	-	2
Number of units rehabilitated	-	-	-	-	2
Number of units created	-	-	-	-	4

ACCOMPLISHMENTS

- **Courtplace Apartments:** The Housing Authority and The Related Company have negotiated an Exclusive Negotiating Agreement to potentially purchase and develop approximately 4.78 acres of vacant land owned by the City located on Sierra Ave, between Santa Ana Avenue and Jurupa Avenue. Should the project be awarded Low-Income Housing Tax Credits in the Spring, the proposed two-phased development of 106 units should begin construction by the end of 2023.
- **NSP1 Program:** Funds spent for the Neighborhood Stabilization Program (NSP1) have allowed for the purchase of 36 foreclosed homes throughout the city. The initial grant of $5.9 million and subsequent $4.6 million generated from property sale and rent proceeds has been spent to create 19 homes that were resold and 16 rental homes to low-and-middle-income households. As of October 2022, the City staff has closed out this grant with the U.S. Department of Housing and Urban Development (HUD).
- **NSP3 Program:** Funds spent for the Neighborhood Stabilization Program (NSP3) have allowed for the purchase of 13 foreclosed homes throughout the city. The initial grant of $4.1 million and subsequent $1.4 million generated from property sale and rent proceeds has been spent to create four (4) homes that were resold and nine (9) rental homes to low-and-middle-income households. As of October 2022, the City staff has closed out this grant with the U.S. Department of Housing and Urban Development (HUD).
- **CDBG Acquisition, Rehabilitation, and Rental Program:** The Housing Authority's Community Development Block Grant (CDBG) Acquisition, Rehabilitation, and Rental Program is designed to purchase and rehabilitate single family homes to provide additional affordable housing opportunities to current and prospective residents. In FY 2022/2023, the Housing Authority has purchased two (2) homes with these funds. Both properties have had necessary restorations, and leased to low-income households. The City has funded this program for a total of $5.5 million to date.

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 197,022	$ -	$ -	$ -	$ -	$ 197,022
291	Housing Authority AB 1486	3,373,690	-	-	-	-	3,373,690
295	Permanent Local Hsg Alloc	(248)	1,500,000	-	(1,335,120)	-	164,632
297	Housing Authority - LMIHF	10,467,622	451,000	-	(267,700)	-	10,650,922
	Total Special Revenue Funds	**$ 14,038,086**	**$ 1,951,000**	**$ -**	**$ (1,602,820)**	**$ -**	**$ 14,386,266**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 753,232	$ 214,050	$ -	$ (222,150)	$ -	$ 745,132
698	Affordable Housing Trust	1,418,774	905,000	-	(33,550)	-	2,290,224
	Total Capital Project Funds	**$ 2,172,006**	**$ 1,119,050**	**$ -**	**$ (255,700)**	**$ -**	**$ 3,035,356**
TOTAL HOUSING AUTHORITY FUNDS		**$ 16,210,092**	**$ 3,070,050**	**$ -**	**$ (1,858,520)**	**$ -**	**$ 17,421,622**

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2024	Budget				Projected Fund Balance June 30, 2025
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 197,022	$ -	$ -	$ -	$ -	$ 197,022
291	Housing Authority AB 1486	3,373,690	-	-	-	-	3,373,690
295	Permanent Local Hsg Alloc	164,632	1,500,000	-	(1,335,310)	-	329,322
297	Housing Authority - LMIHF	10,650,922	451,000	-	(271,830)	-	10,830,092
	Total Special Revenue Funds	**$ 14,386,266**	**$ 1,951,000**	**$ -**	**$ (1,607,140)**	**$ -**	**$ 14,730,126**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 745,132	$ 214,050	$ -	$ (184,150)	$ -	$ 775,032
698	Affordable Housing Trust	2,290,224	905,000	-	(33,550)	-	3,161,674
	Total Capital Project Funds	**$ 3,035,356**	**$ 1,119,050**	**$ -**	**$ (217,700)**	**$ -**	**$ 3,936,706**
TOTAL HOUSING AUTHORITY FUNDS		**$ 17,421,622**	**$ 3,070,050**	**$ -**	**$ (1,824,840)**	**$ -**	**$ 18,666,832**

Fund Revenue Summary

Fund		2020/2021 Actual	2021/2022 Actual	2022/2023 Current Budget	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
Housing Authority		**$ 4,709,932**	**$ 993,050**	**$ 5,856,029**	**$ 3,070,050**	**(47.57%)**	**$ 3,070,050**	**0.00%**
Special Revenue Funds		**3,735,855**	**(396,913)**	**4,785,969**	**1,951,000**	**(59.24%)**	**1,951,000**	**0.00%**
290	Housing Successor-Low/Mod	205	(6,069)	1,700	-	(100.00%)	-	0.00%
291	Housing Authority AB 1486	3,478,519	(104,829)	-	-	0.00%	-	0.00%
295	Permanent Local Hsg Alloc	-	-	4,184,269	1,500,000	(64.15%)	1,500,000	0.00%
297	Housing Authority - LMIHF	257,131	(286,015)	600,000	451,000	(24.83%)	451,000	0.00%
Capital Projects Funds		**974,077**	**1,389,963**	**1,070,060**	**1,119,050**	**4.58%**	**1,119,050**	**0.00%**
697	Fontana Housing Authority	89,676	30,124	232,060	214,050	(7.76%)	214,050	0.00%
698	Affordable Housing Trust	884,401	1,359,839	838,000	905,000	8.00%	905,000	0.00%
Total All Entities		**$ 4,709,932**	**$ 993,050**	**$ 5,856,029**	**$ 3,070,050**	**(47.57%)**	**$ 3,070,050**	**0.00%**

Housing Authority Revenue
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Housing Authority Revenue Detail						
Special Revenue Funds						
290 - Housing Successor-Low/Mod						
6310	Interest - Investments	$ 205	$ (6,069)	$ 1,700	$ -	$ -
	Total Housing Successor-Low/Mod	**$ 205**	**$ (6,069)**	**$ 1,700**	**$ -**	**$ -**
291 - Housing Authority AB 1486						
6310	Interest - Investments	$ 14,039	$ (104,829)	$ -	$ -	$ -
6623	Proceeds - Properties	3,464,480	-	-	-	-
	Total Housing Authority AB 1486	**$ 3,478,519**	**$ (104,829)**	**$ -**	**$ -**	**$ -**
295 - Permanent Local Hsg Alloc						
5328	CDBG Grant Reimbursement	$ -	$ -	$ 4,184,269	$ 1,500,000	$ 1,500,000
	Total Permanent Local Hsg Alloc	**$ -**	**$ -**	**$ 4,184,269**	**$ 1,500,000**	**$ 1,500,000**
297 - Housing Authority - LMIHF						
6310	Interest - Investments	$ 16,005	$ (463,919)	$ 149,000	$ -	$ -
6313	Interest - Housing Notes	53,926	49,946	250,000	250,000	250,000
6332	Misc Rents/Leases	66,387	-	75,000	75,000	75,000
6450	Miscellaneous Income	120,813	127,958	126,000	126,000	126,000
	Total Housing Authority - LMIHF	**$ 257,131**	**$ (286,015)**	**$ 600,000**	**$ 451,000**	**$ 451,000**
Capital Projects Funds						
697 - Fontana Housing Authority						
6310	Interest - Investments	$ 909	$ (35,250)	$ 18,000	$ -	$ -
6313	Interest - Housing Notes	12,513	-	55,000	55,000	55,000
6330	Leases - Cell Towers	23,724	23,724	24,000	24,000	24,000
6332	Misc Rents/Leases	40,621	41,597	125,010	125,000	125,000
6450	Miscellaneous Income	11,909	53	10,050	10,050	10,050
	Total Fontana Housing Authority	**$ 89,676**	**$ 30,124**	**$ 232,060**	**$ 214,050**	**$ 214,050**

Housing Authority Revenue – continued
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
698 - Affordable Housing Trust						
5257	Housing Fee-Resident SFD	$ 576,450	$ 661,500	$ 500,000	$ 550,000	$ 550,000
5258	Housing Fee-Resident MFD	105,280	102,648	50,000	75,000	75,000
5259	Housing Fee-Comm Office	-	58,884	20,000	20,000	20,000
5262	Housing Fee-Comm Retail	1,377	99,868	50,000	50,000	50,000
5263	Housing Fee-Indust MFG	12,005	-	10,000	10,000	10,000
5264	Housing Fee-Indust Ware	39,948	514,407	175,000	200,000	200,000
6310	Interest - Investments	7,591	(137,525)	33,000	-	-
6450	Miscellaneous Income	-	60,057	-	-	-
6830	Contribution From City	141,750	-	-	-	-
	Total Affordable Housing Trust	**$ 884,401**	**$ 1,359,839**	**$ 838,000**	**$ 905,000**	**$ 905,000**

Authority Summary

Fund	2020/2021 Actual	2021/2022 Actual	2022/2023 Current Budget	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
Housing Authority	**$ 841,183**	**$ 2,826,555**	**$ 12,986,258**	**$ 1,858,520**	**(85.69%)**	**$ 1,824,840**	**(1.81%)**
Special Revenue Funds	642,211	761,926	8,317,598	1,602,820	(80.73%)	1,607,140	0.27%
295 Permanent Local Hsg Alloc	161,918	177,850	3,844,749	1,335,120	(65.27%)	1,335,310	0.01%
297 Housing Authority - LMIHF	480,293	584,076	4,472,849	267,700	(94.02%)	271,830	1.54%
Capital Projects Funds	198,972	2,064,629	4,668,660	255,700	(94.52%)	217,700	(14.86%)
697 Fontana Housing Authority	198,972	518,539	702,950	222,150	(68.40%)	184,150	(17.11%)
698 Affordable Housing Trust	0	1,546,090	3,965,710	33,550	(99.15%)	33,550	0.00%
Total All Entities	**$ 841,183**	**$ 2,826,555**	**$ 12,986,258**	**$ 1,858,520**	**(85.69%)**	**$ 1,824,840**	**(1.81%)**

Agency Summary

Fund	Name	2020/2021 Actual	2021/2022 Actual	2022/2023 Current Budget	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
DEVELOPMENT SERVICES ADMIN								
295	Permanent Local Hsg Alloc	3,991	4,603	2,949,143	1,335,120	(54.73%)	1,335,310	0.01%
295	Permanent Local Hsg Alloc	157,927	173,247	895,606	-	(100.00%)	-	0.00%
297	Housing Authority - LMIHF	480,293	584,076	4,472,849	267,700	(94.02%)	271,830	1.54%
697	Fontana Housing Authority	198,972	518,539	702,950	222,150	(68.40%)	184,150	(17.11%)
698	Affordable Housing Trust	-	1,546,090	3,965,710	33,550	(99.15%)	33,550	0.00%
	TOTAL OTHER FUNDS	**841,183**	**2,826,555**	**12,986,258**	**1,858,520**	**(85.69%)**	**1,824,840**	**(1.81%)**
	TOTAL DEVELOPMENT SERVICES ADMIN	**$ 841,183**	**$ 2,826,555**	**$ 12,986,258**	**$ 1,858,520**	**(85.69%)**	**$ 1,824,840**	**(1.81%)**
	Total Budgeted Full-Time Positions	**0.95**	**0.85**	**1.75**	**0.70**	(60.00%)	**0.70**	0.00%
	Total Budgeted Part-Time Positions	**-**	**0.50**	**-**	**-**	0.00%	**-**	0.00%

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

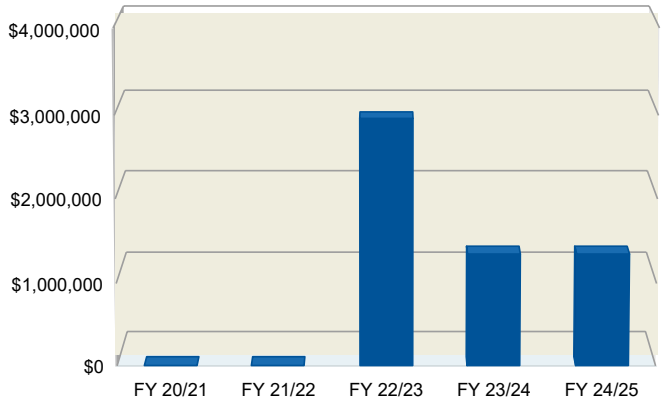
Fund: 295 PERMANENT LOCAL HSG ALLOC

Division: HOUSING DEVELOPMENT

Mission Statement

To continue to pursue financing alternatives to help actively improve, increase and develop quality neighboorhoods and affordable housing opportunities throughout the City of Fontana.

Five-Year Expenditures



Selected Service Objectives

- To continue to administer funds for oversight, monitoring and project management.
- To use existing and potential funds to assist in creating and acquiring/constructing affordable housing units.
- Unspent project funding in FY 2022-23 will carry forward into FY 2023/24 with the First Quarter Budget Review.

Five Year History

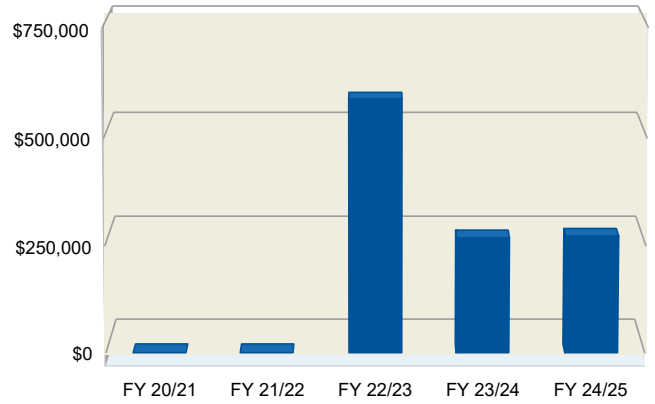
	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 45,690	0.00%	$ 45,880	0.42%
Operating Costs	$ -	$ -	$ 18,463	$ 12,000	(35.01%)	$ 12,000	0.00%
Contractual Services	$ -	$ -	$ 2,930,680	$ 1,274,250	(56.52%)	$ 1,274,250	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 3,180	0.00%	$ 3,180	0.00%
Total Expenditures	**$ -**	**$ -**	**$ 2,949,143**	**$ 1,335,120**	**(54.73%)**	**$ 1,335,310**	**0.01%**
Annual Percentage Change		0.00%	0.00%	(54.73%)		(54.72%)	
Budgeted Staffing Level (FTEs)	-	-	-	0.30		0.30	

Fund: 297 HOUSING AUTHORITY - LMIHF **Division: HOUSING DEVELOPMENT**

Mission Statement

To continue to pursue financing alternatives to help actively improve, increase and develop quality neighboorhoods and affordable housing opportunities throughout the City of Fontana.

Five-Year Expenditures



Selected Service Objectives

- To continue to administer funds for oversight, monitoring and project management.
- To use existing and potential funds to assist in creating and acquiring/rehabilitating affordable housing units.
- To close out project with Developer constructing the new affordable, multifamily apartment community on the SW corner of Sierra Ave & Ramona Ave.
- To negotiate a Development and Disposition Agreement with Developer for the purchase and development of City-owned property in South Fontana.
- Unspent project funding in FY 2022-2023 will carry forward into FY 2023-2024 with the First Quarter Budget Review.

Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ (860)	$ 302,421	$ 36,690	(87.87%)	$ 37,760	2.92%
Operating Costs	$ -	$ -	$ 138,714	$ 148,450	7.02%	$ 150,450	1.35%
Contractual Services	$ -	$ -	$ 93,300	$ 80,000	(14.26%)	$ 81,000	1.25%
Internal Services Charges	$ -	$ -	$ 8,254	$ 2,560	(68.98%)	$ 2,620	2.34%
Contributions To	$ -	$ -	$ 47,166	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ (860)**	**$ 589,855**	**$ 267,700**	**(54.62%)**	**$ 271,830**	**1.54%**
Annual Percentage Change		0.00%	(68687.79%)	(54.62%)		(53.92%)	
Budgeted Staffing Level (FTEs)	-	-	1.75	0.40		0.40	
Budgeted Staffing Level (PT FTEs)	-	0.50	-	-		-	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 697 FONTANA HOUSING AUTHORITY — **Division: HOUSING DEVELOPMENT**

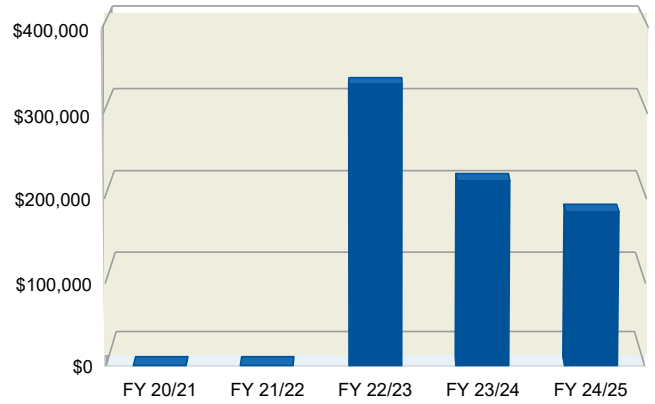
Mission Statement

To actively improve, increase and develop quality neighborhoods and housing opportunities throughout the City of Fontana.

Selected Service Objectives

- To continue implementation of the Multifamily Revitalization Program designed to facilitate the acquisition, substantial rehabilitation and professional management of selected apartment projects and/or neighborhoods.
- To make capital improvements to Fontana Housing Authority-owned properties in order to maintain the City's standard of high quality affordable housing.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 6,500	$ 6,500	0.00%	$ 6,500	0.00%
Operating Costs	$ -	$ -	$ 135,950	$ 81,950	(39.72%)	$ 43,950	(46.37%)
Contractual Services	$ -	$ -	$ 100,500	$ 113,500	12.94%	$ 113,500	0.00%
Contributions To	$ -	$ -	$ 93,500	$ 20,200	(78.40%)	$ 20,200	0.00%
Total Expenditures	**$ -**	**$ -**	**$ 336,450**	**$ 222,150**	**(33.97%)**	**$ 184,150**	**(17.11%)**
Annual Percentage Change		0.00%	0.00%	(33.97%)		(45.27%)	

Fund: 698 AFFORDABLE HOUSING TRUST **Division: HOUSING DEVELOPMENT**

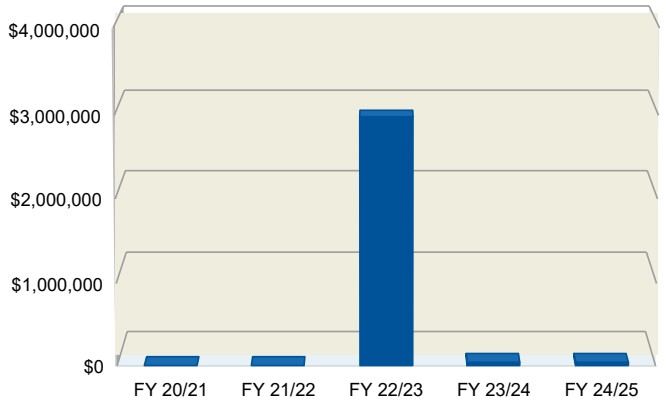
Mission Statement

To continue to pursue financing alternatives to help actively improve, increase and develop quality neighborhoods and affordable housing opportunities throughout the City of Fontana.

Selected Service Objectives

- To continue to administer funds for oversight, monitoring and project management.
- To use existing and potential funds to assist in creating and acquiring/rehabilitating affordable housing units.
- To negotiate a Development and Disposition Agreement with Developer for the purchase and development of City-owned property.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ 208,240	$ 30,500	(85.35%)	$ 30,500	0.00%
Contractual Services	$ -	$ -	$ 2,757,470	$ -	(100.00%)	$ -	0.00%
Contributions To	$ -	$ -	$ -	$ 3,050	0.00%	$ 3,050	0.00%
Total Expenditures	**$ -**	**$ -**	**$ 2,965,710**	**$ 33,550**	**(98.87%)**	**$ 33,550**	**0.00%**
Annual Percentage Change		0.00%	0.00%	(98.87%)		(98.87%)	

Fontana Community Foundation



- Overview
- Goals & Performance Measures
- Accomplishments
- Unreserved Fund Balance
- Fund Revenue Detail
- Foundation Summary – Budget by Fund
- Division Summary by Fund



Fontana Community Foundation



OVERVIEW

The Fontana Community Foundation was created on April 27, 2005 and is a separate legal entity of the City governed by California State Law. The Foundation is legally chartered as a Section 501(c)(3) non-profit organization within the Internal Revenue Code. The Foundation oversees the actions of unincorporated divisions (such as the Fontana Library Foundation Division) within the City structure. The annual Foundation budget identifies the current efforts to receive, invest, and utilize funds and property for the purposes for which the Foundation (and unincorporated divisions) was formed. To accomplish these objectives, the annual budget contains the revenue and expenditure projections associated with the Foundation's work plan for the year.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	To lessen the burdens of government by aiding and assisting in the implementation, improvement and maintenance of public services which preserve and promote the health, welfare and education of residents	8
2	To receive, invest and utilize funds and property acquired through the solicitation of contributions, donations, grants, gifts and bequests for the purposes for which the Foundation was formed	8
3	To meet all legal and contractual obligations related to Foundation activities	8
4	To continue to promptly and professionally evaluate proposals that may come before the Foundation	8

Performance Measures	Actual 2021-2022	Estimated 2022-2023	Target 2023-2024	Target 2024-2025	Department Goal
To raise funds annually in support of various projects and programs:					
Amount of funds raised	-	$500	$500	$500	1,2

ACCOMPLISHMENTS

- ✓ Worked with grant consulting firm

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2023/2024

		Estimated Fund Balance June 30, 2023	Budget				Projected Fund Balance June 30, 2024
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
299	Community Foundation	$ 475,899	$ -	$ -	$ (13,620)	$ -	$ 462,279
	Total Special Revenue Funds	**$ 475,899**	**$ -**	**$ -**	**$ (13,620)**	**$ -**	**$ 462,279**

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2024/2025

		Estimated Fund Balance June 30, 2024	Budget				Projected Fund Balance June 30, 2025
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
299	Community Foundation	$ 462,279	$ -	$ -	$ (6,620)	$ -	$ 455,659
	Total Special Revenue Funds	**$ 462,279**	**$ -**	**$ -**	**$ (6,620)**	**$ -**	**$ 455,659**

Community Foundation Revenue
Five-Year Summary

		2020 / 2021 Actuals	2021 / 2022 Actuals	2022 / 2023 Current Budget	2023 / 2024 New Budget	2024 / 2025 New Budget
Community Foundation Revenue Detail						
Special Revenue Funds						
299 - Community Foundation						
6310	Interest - Investments	$ 140	$ (15,041)	$ 1,200	$ -	$ -
6425	Donations	-	405,000	-	-	-
	Total Community Foundation	**$ 140**	**$ 389,959**	**$ 1,200**	**$ -**	**$ -**

Expenditure Summary

Fund	2020/2021 Actual	2021/2022 Actual	2022/2023 Current Budget	2023/2024 New Budget	% Change From Prior Year	2024/2025 New Budget	% Change From Prior Year
Community Foundation	$ -	$ 42,868	$ 10,500	$ 13,620	29.71 %	$ 6,620	-51.40 %
Special Revenue Funds	-	42,868	10,500	13,620	29.71 %	6,620	-51.40 %
299 Community Foundation	-	42,868	10,500	13,620	29.71%	6,620	-51.40%
Total All Entities	**$ -**	**$ 42,868**	**$ 10,500**	**$ 13,620**	**29.71%**	**$ 6,620**	**-51.40%**

Fund: 299 COMMUNITY FOUNDATION **Division: CITY MANAGER**

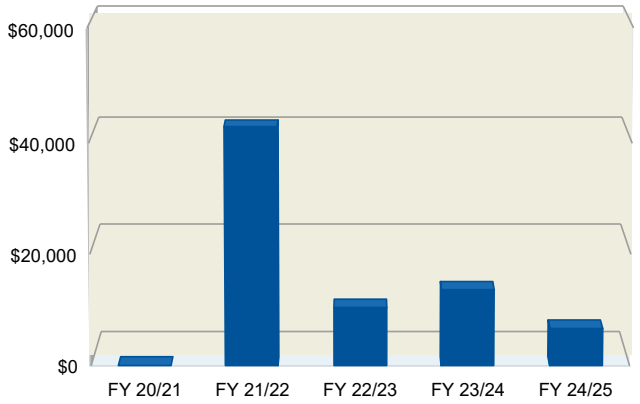
Mission Statement

To lessen the burdens of government by aiding and assisting in the implementation, improvement and maintenance of public services that preserve and promote the health, welfare, and education of the local citizenry of the City of Fontana.

Selected Service Objectives

- To receive, invest and utilize funds and utilize funds and property acquired through the solicitation of contributions, donations, grants, gifts, bequests and the like for the purpose for which this Foundation is formed
- To form unincorporated divisions responsible for futherance of one or more of such public services as deemed appropriate by the Board of Directors of this Foundation

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 20/21	FY 21/22	Current FY 22/23	New FY 23/24	% Change From Prior Year	New FY 24/25	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ 42,868	$ -	$ 5,500	0.00%	$ -	(100.00%)
Contractual Services	$ -	$ -	$ 500	$ 1,500	200.00%	$ -	(100.00%)
Contributions To	$ -	$ -	$ 10,000	$ 6,620	(33.80%)	$ 6,620	0.00%
Total Expenditures	**$ -**	**$ 42,868**	**$ 10,500**	**$ 13,620**	**29.71%**	**$ 6,620**	**(51.40%)**
Annual Percentage Change		0.00%	(75.51%)	29.71%		(36.95%)	



Appendices

- Financial Structure
- Financial Policies
- Constitutional Spending Limit
- Long-Term Debt
- Employee Compensation and Benefits
- Position History
- Guide to Funds
- Legislative Summary
- Acronyms
- Glossary
- Resolutions

Financial Structure

Description of Entity

The City of Fontana was incorporated on June 25, 1952, under the laws of the State of California and enjoys all the rights and privileges applicable to a General Law City. It operates under a Council-Manager form of government, and currently provides a wide variety of services to its citizens, including police, public services, community development, general administrative and other services. As required by generally accepted accounting principles, the City's financial statements present the City of Fontana (the primary government) and its component units. The component units discussed below are included in the reporting entity on a blended basis because their governing bodies are the same as the primary government and because of their operational or financial relationship with the City of Fontana.

Blended Component Units:

The **Fontana Industrial Development Authority** was established February 3, 1981, pursuant to Government Code Section 91500 of the State of California for the purpose of encouraging and financing industrial development within areas of the City of Fontana. There was no activity for the year being reported therefore the Fontana Industrial Development Authority is not presented in this report.

The **Fontana Public Financing Authority** was established on May 2, 1989, pursuant to Government Code Section 6500 of the State of California (Joint Exercise of Powers). Its purpose is to assist in the financing of capital improvements and working capital requirements of the City, the Redevelopment Agency and any other eligible local agencies.

The **Fontana Housing Authority** was established May 3, 1994, pursuant to Government Code Section 34240 of the State of California for the purpose of rehabilitating and increasing the low- and moderate-income housing stock in the City of Fontana.

The **Fontana Community Foundation** was established on April 27, 2005, pursuant to Section 501(c)(3) of the Internal Revenue Code of 1986 for the purpose of aiding and assisting in the implementation, improvement and maintenance of public services that preserve and promote the health and welfare and education of local citizenry of the City of Fontana.

The **Fontana Fire Protection District** was established on July 1, 2008 pursuant to the State of California Health and Safety Code Section 13800 for the purpose of providing fire suppression, emergency medical, fire prevention and education services within the city limits and the unincorporated area within the District's Sphere of Influence.

The **Fontana Public Facilities Financing Authority** was established on September 9, 2014, pursuant to Government Code Section 6500 of the State of California (Joint Exercise of Powers). Its purpose is to assist in the financing of capital improvements and working capital requirements of the City and any other eligible local agencies.

Financial Structure – continued

BASIC OF ACCOUNTING

The City consists of many entities, each with a separate function and legal restrictions on the use of resources. In a public sector, a city government may have a variety of "funds" that provide the basis for separately recording the financial data related to a specific entity. A fund is an accounting entity with a set of self-balancing accounting records. Each fund, with the exception of the General Fund, has been established because of some restriction on the use of resources received by that fund.

The City uses the modified accrual basis for accounting and budgeting of governmental fund types which include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

The City's proprietary fund types (the Enterprise Funds and the Internal Service Fund) use the accrual basis of accounting and budgeting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized in the period incurred.

The management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. The internal controls in existence within the City's system are sufficient to ensure, in all material aspects, both the safety of the City's assets and the accuracy of the financial record keeping system.

FUND TYPES

Governmental Fund Types

General Fund is the general operating fund of the City. It is used to account for all the general revenue of the City not specifically levied or collected for other City funds and for expenditures related to the rendering of general services by the City. This is the largest operating fund in the City.

Other General Funds have been established to set aside financial resources for specific purposes and are funded by transfers from the General Fund based on need.

Special Revenue Funds are used to account for revenues derived from specific sources which are required by law or administrative regulation to be accounted for in separate funds.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, the City's general long-term debt obligations, including principal, interest and related costs.

Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities.

Financial Structure – continued

Proprietary Fund Types

Enterprise Funds are used to account for City operations that are financed and operated in a manner similar to private business enterprises. The costs of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments within the City on a cost reimbursement basis.

Fiduciary Fund Types

Trust & Agency Funds are used to account for assets held by the City as an agent for individuals and other governmental units in a fiduciary capacity. Disbursements from these funds are made in accordance with fiscal agreements or the applicable legislative requirements for each fund.

Account Groups

The **General Long-Term Debt Account Group** is used to account for the City's outstanding long-term liabilities that are expected to be paid from future revenues of the governmental funds.

The **General Fixed Asset Account Group** is used to account for all of the City's fixed assets except those accounted for in the proprietary funds. These assets are not financial resources available for expenditures

Financial Structure – continued

The City of Fontana's financial system is organized around a structure that is commonly found in most public agencies. The City maintains this type of formal structure to maintain accountability over the assets and other financial resources for which it has control.

FUND

Each Fund represents a self-balancing group of accounts that allow for the proper segregation of the City's financial resources. For example, the General Fund accounting structure accumulates and tracks funds collected for the purpose of providing services that fulfill the general government role of the City.

DEPARTMENT

The functions carried out by the City are organized by Department. The leadership and staff assigned to each department are charged with carrying out these assigned functions.

DIVISION

In certain cases, functions carried out by a particular department are numerous and diverse. In these instances, the department is further organized by divisions as reflected in the various departmental organization charts.

BUDGET UNIT

The Budget Unit is used within the City's financial system to identify a division or program area with a department. A department can have one or more cost centers assigned to it in order to capture costs for each separate function.

OBJECT CODE

The basis unit of the City's financial system is the object code. Its purpose is to provide a means of separating each type of cost from another.



The City Council adopts the City-wide Operating Budget at the Department level.

Total Annual Budget
Fiscal Year 2023-24
$353,389,940

Modified Basis of Budgeting

GENERAL FUND

$132,674,430

OTHER GENERAL FUNDS
$27,545,670

102	City Technology	5,710,270
103	Facility Maintenance	7,978,520
104	Office of Emergency Svcs	75,860
105	KFON	26,450
106	Self-Insurance	8,735,460
107	Retiree Medical Benefits	2,833,340
108	Supplemental Retirement	35,000
110	GF Operating Projects	1,926,590
125	Storm Water Compliance	224,180

SPECIAL REVENUE FUND
$138,886,300

201	Muni Svcs Fiscal Impact	-
210	Fontana Fire District	65,012,780
211	FFD - CFD 2002-2	60,940
222	Crime Prev Asset Seizure	33,300
223	Federal Asset Seizure	2,342,980
224	State Asset Seizure	61,940
225	PD Traffic Safety	245,500
226	Opioid Settlement	-
241	Air Quality Mgmt Dist	18,360
243	Traffic Safety	44,190
245	Measure I 2010-2040 Reimb	(10)
246	Measure I 2010-2040 Local	1,620,110
281	Gas Tax (State)	6,127,110
282	Solid Waste Mitigation	3,183,380
283	Road Maintenance & Rehab	5,260,640
295	Permanent Local Hsg Alloc	1,335,120
297	Housing Authority - LMIHF	267,700
299	Community Foundation	13,620
301	Grants	352,540
302	ARPA 2021	-
303	TDA/Article 3	-
310	Fontana Fire Dist Grants	-
321	Fed Law Enf Block Grant	28,440
322	State COPS AB 3229	460,890
362	CDBG	2,566,550
363	HOME	929,000
365	Down Pymt Assistance Prgm	-
385	After School Program	3,843,840
386	ASES ELO-P Grant	27,218,250
387	ASES ELO-P TK Grant	431,150
395-398	Lardscape Maint Dist-icts	5,685,140
399	LLMD #3 Hunter's Ridge	33,280
401-502	Community FaoTity Districts	11,519,720
503	CFD #103M Estrada	-
504	CFD #104M	5,700
505	CFD #105M Tr 20346	19,620
506	CFD #106 Mountainview	5,920
507	CFD #107 Highland	6,800
509	CFD#109 Narra Hills	144,000
510	CFD #510M	-
511	CFD #511 Monterado	7,800
512	CFD #512 The Gardens	136,900

DEBT SERVICE FUNDS
$4,014,030

580	General Debt Service	4,014,030

CAPITAL PROJECT FUNDS
$15,217,220

601	Capital Reinvestment	4,532,990
602	Capital Improvement	-
603	Future Capital Projects	-
610	Fire Capital Projects	7,224,150
620	San Sevaine Flood Control	92,910
622	Storm Drain	797,420
623	Sewer Expansion	2,075,000
630	Circulation Mitigation	12,840
631	Fire Assessment	-
632	General Government	-
633	Landscape Medians	50,000
634	Library Cap Improvement	-
635	Parks Development	333,410
636	Police Capital Facilities	98,500
653	CFD #7 Club Estates	-
654	CFD #11 Heritage West	-
655	CFD #12 Sierra Lakes	-
657	CFD #31 Citrus Heights No	-
658	CFD #37 Montelago	-
659	CFD #70 Avellino	-
660	CFD #71 Sierra Crest	-
661	CFD #80 Bella Strada	-
662	CFD #81 Gabriella	-
663	CFD #74B Citrus/Summit	-
664	CFD #86 Etiwanda Ridge	-
665	CFD #85 The Meadows	-
666	CFD #88 Sierra Crest II	-
667	CFD #89 (Belrose)	-
668	CFD #90 Summit @ Rosena Ph 1	-
669	CFD #95 Summit at Rosena II	-
670	CFD #87 El Paseo	-
697	Fontana Housing Authority	222,150
698	Affordable Housing Trust	33,550

Accrual Basis of Budgeting

INTERNAL SERVICE FUND
$6,946,610

751	Fleet Operations	6,946,610

ENTERPRISE FUNDS
$27,713,080

701	Sewer Maint & Operations	25,525,420
702	Sewer Capital Projects	49,080
703	Sewer Replacement	2,138,580
710	Water Utility	-

Total Annual Budget
Fiscal Year 2024-25
$348,574,110

Modified Basis of Budgeting

GENERAL FUND

$131,676,400

OTHER GENERAL FUNDS
$27,982,240

102	City Technology	5,863,850
103	Facility Maintenance	8,208,080
104	Office of Emergency Svcs	76,260
105	KFON	26,450
106	Self-Insurance	8,741,010
107	Retiree Medical Benefits	2,832,510
108	Supplemental Retirement	35,000
110	GF Operating Projects	1,975,210
125	Storm Water Compliance	223,870

SPECIAL REVENUE FUND
$141,047,830

201	Muni Svcs Fiscal Impact	-
210	Fontana Fire District	68,517,180
211	FFD - CFD 2002-2	33,440
222	Crime Prev Asset Seizure	33,300
223	Federal Asset Seizure	2,363,790
224	State Asset Seizure	62,190
225	PD Traffic Safety	257,000
226	Opioid Settlement	-
241	Air Quality Mgmt Dist	18,360
243	Traffic Safety	44,190
245	Measure I 2010-2040 Reimb	-
246	Measure I 2010-2040 Local	1,655,920
281	Gas Tax (State)	6,119,480
282	Solid Waste Mitigation	2,547,380
283	Road Maintenance & Rehab	5,465,920
295	Permanent Local Hsg Alloc	1,335,310
297	Housing Authority - LMIHF	271,830
299	Community Foundation	6,620
301	Grants	75,000
302	ARPA 2021	10
303	TDA/Article 3	-
310	Fontana Fire Dist Grants	-
321	Fed Law Enf Block Grant	29,680
322	State COPS AB 3229	460,840
362	CDBG	2,593,460
363	HOME	942,140
365	Down Pymt Assistance Prgm	-
385	After School Program	3,842,090
386	ASES ELO-P Grant	27,223,400
387	ASES ELO-P TK Grant	432,680
395-398	Lardscape Maint Dist-icts	5,101,350
399	LLMD #3 Hunter's Ridge	34,620
401-502	Community FaoTity Districts	11,387,190
503	CFD #103M Estrada	-
504	CFD #104M	5,820
505	CFD #105M Tr 20346	19,890
506	CFD #106 Mountainview	5,910
507	CFD #107 Highland	6,970
509	CFD#109 Narra Hills	146,890
510	CFD #510M	-
511	CFD #511 Monterado	7,980
512	CFD #512 The Gardens	139,600

DEBT SERVICE FUNDS
$4,010,350

580	General Debt Service	4,010,350

CAPITAL PROJECT FUNDS
$8,118,180

601	Capital Reinvestment	4,433,000
602	Capital Improvement	-
603	Future Capital Projects	-
610	Fire Capital Projects	224,150
620	San Sevaine Flood Control	92,700
622	Storm Drain	798,220
623	Sewer Expansion	2,075,000
630	Circulation Mitigation	12,830
631	Fire Assessment	-
632	General Government	-
633	Landscape Medians	50,000
634	Library Cap Improvement	-
635	Parks Development	333,780
636	Police Capital Facilities	98,500
653	CFD #7 Club Estates	-
654	CFD #11 Heritage West	-
655	CFD #12 Sierra Lakes	-
657	CFD #31 Citrus Heights No	-
658	CFD #37 Montelago	-
659	CFD #70 Avellino	-
660	CFD #71 Sierra Crest	-
661	CFD #80 Bella Strada	-
662	CFD #81 Gabriella	-
663	CFD #74B Citrus/Summit	-
664	CFD #86 Etiwanda Ridge	-
665	CFD #85 The Meadows	-
666	CFD #88 Sierra Crest II	-
667	CFD #89 (Belrose)	-
668	CFD #90 Summit @ Rosena Ph 1	-
669	CFD #95 Summit at Rosena II	-
670	CFD #87 El Paseo	-
697	Fontana Housing Authority	184,150
698	Affordable Housing Trust	33,550

Accrual Basis of Budgeting

INTERNAL SERVICE FUND
$6,511,600

751	Fleet Operations	6,511,600

ENTERPRISE FUNDS
$28,870,210

701	Sewer Maint & Operations	26,690,130
702	Sewer Capital Projects	49,690
703	Sewer Replacement	2,130,390
710	Water Utility	-

Financial Policies

BUDGETING POLICY

- The City will adopt an annual budget for the fiscal year beginning July 1 no later than June 30 of the same year.
- The adopted budget will be balanced with current year operating expenditures fully funded by current year revenues and identified undesignated/unreserved fund balance.
- Fund balance reserves will be used only for non-recurring expenditures such as capital projects and not for on-going operations.
- Long-term debt will be used for capital improvements or special projects that cannot be financed from current revenues.
- The City Manager is authorized to implement programs as approved in the adopted budget.
- The City Manager may transfer appropriations between divisions, projects and programs within the same department and fund in order to implement the adopted budget.
- The City Manager is authorized to carry over appropriations into the next fiscal year, reporting them to the City Council in the First Quarter Budget Report.
- The City Manager is authorized to close projects and return any unused portion to fund balance.
- Quarterly budget reports will be presented to the City Council to provide information on the status of the City's financial condition.

CAPITAL IMPROVEMENT POLICY

- Capital projects involve the purchase or construction of major fixed assets such as land, buildings or permanent improvements including additions, replacements and major alterations having a long-life expectancy and costing $100,000 or more.
- Capital projects will be funded from the General Fund using a 10% minimum guide of recurring appropriations when possible.
- Capital projects may be funded from other funds provided it is an appropriate use and there is sufficient fund balance.
- The City will identify the estimated costs and potential funding sources for each capital project prior to its submittal to the City Council for approval.
- The City will coordinate the development of the Seven-Year Capital Improvement Program (CIP) with the development of the annual Operating Budget.

REVENUE POLICY

- The City will encourage diversified revenue that is locally generated to shelter it from fluctuations in any one revenue source.
- The City will follow an aggressive policy of auditing and collecting all locally generated taxes.
- The City will establish and maintain all user charges and fees based on the cost of providing services.

Financial Policies – continued

PURCHASING POLICY

Purchasing Limits:	Less than $2,500	No bid necessary, may use CalCard
	$2,501 to $10,000	Micro-Purchase - No bid necessary
	$10,001 to $100,000	Small Purchase - Minimum (3) written quotes
	More than $100,000	Sealed Bid - Formal bid, contract needed
Contract Signing Limits:	$50,000 or less	Deputy City Manager
(Resolution No. 2019-127)	$100,000 or less	City Manager
	$100,001 or more	City Manager with City Council approval

In April 2009, the City adopted the California Uniform Construction Cost Accounting Act which provides the advantage of a streamlined awards process, as well as reductions in advertising to reporting paperwork.

- Public Works Projects of $60,000 or less may be performed by the agency's own workforce, negotiated contract or purchase order; and
- Public Works Projects of $200,000 or less may be contracted by informal procedures.
- Public Works Projects of $200,001 or more need a Formal Bid process.

RESERVE POLICY

Adequate reserve levels are a necessary component of the City's overall financial management strategy. It is the responsibility of the City Council to maintain a sufficient level of reserve funds to provide for the orderly provision of services to the citizens of the City of Fontana. The City Council has the authority to decide the circumstances under which the reserves can be used. The City Manager and the Management Services Director may, from time to time, make recommendations as to the level of reserve funds necessary for prudent fiscal management. Reserve levels shall be reviewed at least annually during the budget process to ensure that they are consistent with the conditions faced by the City.

- **Contingency Reserve.** The City will maintain a contingency reserve of at least 15% of the appropriate operating expenditures (excluding transfers out) adopted at the beginning of the fiscal year, which would be sufficient to finance operations for a period of two months. The primary purpose of this reserve is to protect the City's ability to provide ongoing services to its citizens in the case of an unanticipated event.
- **Economic Uncertainty Reserve.** The City will maintain an economic uncertainty reserve of at least 10% of the budgeted recurring revenues (excluding transfers in and development-related revenue) adopted at the beginning of the fiscal year. The primary purpose of this reserve is to avoid the need for service level reductions in the event an economic downturn causes revenues to come in lower than budget. This reserve may be increased from time to time in order to address specific anticipated revenue shortfalls (state actions, etc.).
- **PERS Reserve.** The City will maintain a PERS (Public Employees' Retirement System) reserve in order to smooth out fluctuations in PERS rates. The reserve will be funded by funding the PERS employer contributions at the average normal rate over the prior nine years (16% for miscellaneous employees and 34% for safety employees). Budgeted contributions that exceed actual contributions will increase the reserve amount; actual contributions that exceed the budgeted contributions will decrease the reserve amount.

Financial Policies – continued

- **Expenditure Control Budget Reserve.** Expenditure control budgeting (ECB) provides an incentive for departments to achieve efficiencies in providing funded service levels. At the end of each year, costs savings are calculated on a department-by-department basis and 50% of that amount is reserved on a departmental basis for one-time expenditures in future years. The use of ECB funds is subject to City Council approval.
- **Other Designations and Reserves**. In addition to those already identified, fund balance levels will be sufficient to fund other reserves and designations required by contractual obligations, state law, or general accepted accounting principles (GAAP).
- **Other General Funds**. Similar to reserves, "Other General Funds" have been established to set aside financial resources for specific purposes and are funded by transfers from the General Fund based on need:
  - Fund 102 City Technology
  - Fund 103 Facility Maintenance
  - Fund 104 Office of Emergency Services
  - Fund 105 Government Access/KFON
  - Fund 106 Self Insurance
  - Fund 107 Retiree Medical Benefits
  - Fund 108 Supplemental Retirement Plan
  - Fund 109 Grant Administration
  - Fund 110 General Fund Operating Projects
  - Fund 115 Lease - Fire
  - Fund 125 Storm Water Compliance

INVESTMENT POLICY

The Investment Policy shall be reviewed annually to ensure its consistency with the overall objectives of the City and its relevance to current law and financial and economic trends, and submitted to the City Council for adoption in January. The policy applies to all funds and investment activities under the direct authority of the City. Financial assets held and invested by trustees or fiscal agents are subject to the regulations established by the State of California pertaining to investments by local agencies as well as the related bond indentures.

Cash management and investment transactions are the responsibility of the Management Services Director or designee. Criteria for selecting investments in order of priority are safety, liquidity and yield. The City operates its pooled cash investments under the "Prudent Person Rule." Under the provisions of the City's investment policy and in accordance with Section 53601 of the California Government Code, the City may invest in the following types of investments:

- State Treasurer's Local Agency Investment Fund (LAIF)
- Corporate Obligations (medium-term notes and bonds)
- U.S. Government Securities
- Mutual Funds
- Bankers' Acceptances
- Mortgage Pass-Through Securities (FHLMC or FNMA)
- Commercial Paper
- Certificates of Deposit
- Negotiable Certificates of Deposit
- Investment Contracts

In order to minimize the impact of market risk, it is the intent that all investments will be held to maturity. In order to implement this policy, the following guidelines will be used:

Liquidity. Approximately 10% of the portfolio shall be held in short-term investments (less than 12 months) as insufficient liquidity could cause the premature sales of a security at a price below the original investment cost.

Average Weighted Maturity. The average weighted maturity of the portfolio should not exceed two and one-half years.

Duration. The target duration of the portfolio shall be two years.

Financial Policies – continued

Diversification of Maturities. Projected cash flow requirements are the primary factor to be used in determining investment maturity terms. After cash flow needs have been met, yield considerations will be the next factor used in determining maturity terms, with the expectation that longer maturity periods will generally yield greater returns. However, the City will diversify its investments by maturity in order to avoid over concentration (in excess of 25%) in a specific maturity sector.

Sale of Securities. Investments may be sold prior to maturity for cash flow or appreciation purposes. However, no investment shall be made based solely on earnings anticipated from capital gains.

Maximum Maturity. As previously stated, the maximum maturity term of any investment shall not exceed five (5) years unless prior express authority from Council has been granted.

The Management Services Department shall prepare and submit a monthly investment report to the City Council within 30 days after the end of the reporting period.

COST ALLOCATION POLICY

The Cost Allocation Plan is a basic information tool in a number of financial and budgetary decision making situations. The Cost Allocation Plan can be used to identify indirect costs incurred by the City in administering and providing support services to special projects, funds and contracts. By identifying total project costs, the Cost Allocation Plan can be used to determine the level of support and to reimburse the General Fund for the indirect costs incurred.

As with any allocation process, the bases must be: (1) reasonable and consistently applied, (2) supported by accurate and current data, (3) appropriate to the particular cost being distributed, and (4) must result in an accurate measure of the benefits provided to each activity of the organization.

Constitutional Spending Limit

The voters of California, during a special election in 1979, approved Article XIII(B) of the California State Constitution which provides that the City's annual appropriations be subject to certain state limitations. This appropriations limit is often referred to as the GANN Limit.

In 1980 the State Legislature added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year is equal to the previous year's limit adjusted for population changes and the changes in the US Consumer Price Index (or California per capital personal income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

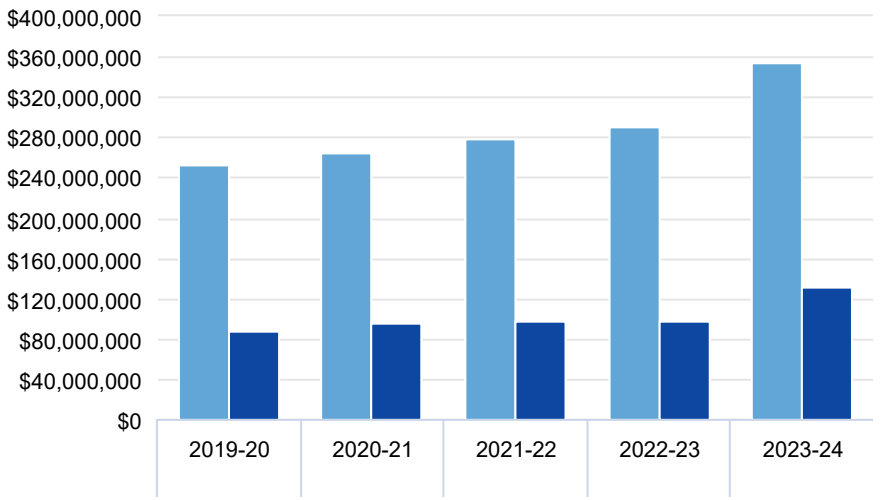
The City's limitation is calculated each year and established by a resolution of the City Council as part of the annual Operating Budget process.

Using the population and per capita personal income data provided by the California Department of Finance, the City's appropriation limit for Fiscal Year 2023/24 is $354,836,032. Appropriations subject to the limitation in the 2023/24 Operating Budget total $132,296,380, which is $222,539,652 or 63% less than the computed allowable limit.

The Article XIII(B) limitation is not a restricting factor for the City of Fontana, but will be monitored annually and budget adjustments recommended if they are required in future years.

Appropriations Limit		
2022-23 Appropriations Limit		$337,778,231
2023-24 Adjustment Factors:		
Population (0.58)	1.0058	
Per capita income change (4.44%)	1.0505	
Total adjustment		1.0505
2023-24 Appropriations Limit		$354,836,032

Appropriations Subject to Limit	
Proceeds of taxes	
Less: qualified capital outlay	
Appropriations subject to limit	$132,296,380
Percentage of Appropriations Limit used	37%



Long-Term Debt

The City's Debt Management Policy was adopted by the City Council on June 13, 2017. Pursuant to State of California Government Code Section 43605, the City's legal bonded indebtedness shall not exceed 15% of the assessed value of all real and personal property in the City. This code section, however, does not apply to bonded indebtedness of the former Fontana Redevelopment Agency. As of June 30, 2022, the City had bonded indebtedness of $53,015,000 against its debt limit of $3,603,855,162, leaving a legal debt margin of $3,568,970,162. The percentage of the legal debt limit authorized is 0.97%.

Ratio of Net General Bonded Debt to Assessed Value and Net General Bonded Debt Per Capita Last Ten Fiscal Years

Fiscal Year	Population	Assessed Value*	General Bonded Debt	Ratio of General Bonded Debt to Assessed Value	General Bonded Debt Per Capita
2021/2022	212,809	$24,025,701,078	$59,449,893	0.25%	$279
2020/2021	213,944	22,503,543,501	38,780,145	0.17%	181
2019/2020	213,000	21,009,327,908	37,451,000	0.18%	176
2018/2019	212,078	19,666,430,280	38,580,000	0.20%	182
2017/2018	212,000	17,721,235,967	39,685,000	0.22%	187
2016/2017	212,786	16,819,161,359	40,740,000	0.24%	191
2015/2016	209,895	15,982,106,642	41,755,000	0.26%	199
2014/2015	204,312	15,224,465,093	43,780,000	0.29%	214
2013/2014	202,177	13,988,600,102	52,490,000	0.38%	260
2012/2013	200,974	13,596,277,647	54,825,000	0.40%	273

*Due to the dissolution of the Redevelopment Agency on January 31, 2012, total assessed value for the City is no longer reduced by the incremental value of the redevelopment project areas beginning in 2012/2013.

Long-Term Debt - continued

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions. The following is a summary of changes in Long-Term Debt of the City for the Fiscal Year ended June 30, 2022:

	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022	Amounts Due Within One Year	Amounts Due in More Than One Year
Governmental Activities:						
Lease Revenue Bonds	$ 36,185,000	$ 23,125,000	$ 6,295,000	$ 53,015,000	$ 1,760,000	$ 51,255,000
Claims and judgments	13,983,035	10,539,247	3,919,668	20,602,614	3,686,139	16,916,475
Compensated absences	10,320,232	7,961,288	7,182,128	11,099,392	7,182,128	3,917,264
Loan payable - SANBAG	3,259,217	-	407,402	2,851,815	407,402	2,444,413
Lease Liability	$ -	$ 108,534	$ 1,825	106,709	$ 22,945	**$ 83,764**
Total	**$ 63,747,484**	**$ 41,734,069**	**$ 17,806,023**	**$ 87,675,530**	**$ 13,058,614**	**$ 74,616,916**
			Unamortized bond premium	6,434,853		6,434,853
				$ 94,110,383		**$ 81,051,769**
Business-Type Activities:						
Compensated absences	$ 345,449	$ 175,419	$ 279,155	$ 241,713	$ 241,713	$ -
Loans payable	6,584,027	-	863,155	$ 5,720,872	878,670	4,842,202
	$ 6,929,476	**$ 175,419**	**$ 1,142,310**	**$ 5,962,585**	**$ 1,120,383**	**$ 4,842,202**
				$ 100,072,968		**$ 85,893,971**

Lease Revenue Bonds

The 2014 Lease Revenue Bonds were used to refinance the 2007 Lease Revenue Bonds with an outstanding balance of $43,935,000. The 2007 Lease Revenue Bonds were issued to refund the 1999 Certificates of Participation (Empire Center Project) and to finance certain capital improvements. Principal and interest payments are made from lease income. The bonds pay interest semi-annually at rates ranging from 3.875% to 5.00% and mature from September 2015 through September 2037. The principal balance as of June 30, 2022 was $29,890,000.

The 2021 Lease Revenue Bonds were issued to refinance the 2010 Lease Revenue Bonds with an outstanding balance of $5,075,000, finance the acquisition, construction and installation of certain public capital improvements and pay the costs of issuing the Lease Revenue Bonds Series 2021A Bonds. The bonds pay interest semi-annually at rates of 4.00% and mature from November 2022 through November 2048. The principal balance as of June 30, 2022 was $23,125,000.

Loans Payable

In March 2007, the City received approval from the State of California Water Resources Control Board for the San Bernardino Trunk Sewer Project. The Project was being funded by the State Revolving Fund on a reimbursement basis for construction costs incurred in relation to the project. The project was done in three phases, with each of the three phases being funded by a separate loan from the State Revolving Fund. The loans will be repaid in twenty annual installments that commenced in the fiscal year ended June 30, 2011. The principal balance as of June 30, 2022 was $2,851,815.

Long-Term Debt - continued

Other Bond Programs

The City has entered into a number of bond programs to provide low-interest financing for various developments within the City. Although the City has arranged these financing programs, these debts are not payable from any revenues or assets of the City. Neither the faith or credit, nor the taxing power of the City, or any political subdivision of the City, is pledged to repay the indebtedness. Generally, the bondholders may look only to assets held by trustees for security on the indebtedness. Accordingly, these debts do not constitute an obligation of the City.

Summary of Debt Service Requirements as of June 30, 2022

Year Ending June 30,	Lease Revenue Bonds	Loans Payable	Lease Liability	Total
2023	$ 3,995,425	$ 1,392,220	$ 24,512	$ 5,412,157
2024	4,003,725	1,392,218	24,171	5,420,114
2025	4,000,450	1,392,220	23,824	5,416,494
2026	3,998,000	1,392,221	23,470	5,413,691
2027	3,996,125	1,392,222	15,094	5,403,441
2028-2032	19,945,525	2,012,802	-	21,958,327
2033-2037	19,923,750	-	-	19,923,750
2038-2042	9,537,600	-	-	9,537,600
2043-2047	5,827,600	-	-	5,827,600
2047-2051	5,542,600	-	-	5,542,600
	$ 80,770,800	**$ 8,973,903**	**$ 111,071**	**$ 89,855,774**
Less: interest	27,755,800	401,216	4,362	28,161,378
Add: unamortized bond premium	6,434,853	-		6,434,853
	$ 59,449,853	**$ 8,572,687**	**$ 106,709**	**$ 68,129,249**
Debt without a repayment schedule				$ 31,943,719
		Total principal balance		**$ 100,072,968**

Long-Term Debt - continued

Schedule of Payments on Long-Term Bond Debt
Fiscal Year 2023-24 and 2024-25

Due Date	Fund		Principal	Interest	Total
Fiscal Year 2023-24					
09/01/23	580	2014 Lease Revenue Refunding Bonds	$ 1,345,000	$ 650,775	$ 1,995,775
11/01/23	580	2021 Lease Revenue Bonds	485,000	452,900	937,900
03/01/24	580	2014 Lease Revenue Refunding Bonds	-	617,150	617,150
05/01/24	580	2021 Lease Revenue Bonds	-	443,200	443,200
			$ 1,830,000	**$ 2,164,025**	**$ 3,994,025**
Fiscal Year 2024-2025					
09/01/24	580	2014 Lease Revenue Refunding Bonds	1,410,000	617,150	2,027,150
11/01/24	580	2021 Lease Revenue Bonds	505,000	443,200	948,200
03/01/25	580	2014 Lease Revenue Refunding Bonds	-	581,900	581,900
05/01/25	580	2021 Lease Revenue Bonds	-	433,100	433,100
			$ 1,915,000	**$ 2,075,350**	**$ 3,990,350**

Employee Compensation and Benefits

Full-Time Employees

One of the City's financial policies is to "pay competitive market level compensation to our employees." Salary survey comparison with surrounding cities vary by bargaining unit. The City completes salary surveys periodically to determine if employee wages are at market levels. These surveys may be part of multi-year labor agreements.

Each classification title within the City has a corresponding salary range. As part of the budget preparation for salaries and benefits each year, merits and Cost of Living Allowances (COLAs) are estimated and included in the budget. Each position that is eligible for a merit is calculated at 5% per step. Executives are evaluated each year by the City Manager and may be given a Cost of Living Increase.

Retirement

The City is a member of the California Public Employee Retirement System (CalPERS). Employees in the PERS system are not covered by Social Security. CalPERS rates fall into two categories, Miscellaneous and Safety. Fiscal Year 2022-23 rates and contribution amounts are as follow:

Miscellaneous			
Entry Date:	**Retirement Formula**	**Employer Normal Cost Rate**	**Employee Contribution Amount**
Member hired before 7/1/11[1]	2.5% @ 55	9.32%	8% (City pays 5%)
Member hired before 1/1/13[2]	2% @ 55	9.32%	7%
Member hired after 1/1/13[2]	2% @ 62	9.32%	7.50%
Employer Unfunded Accrued Liability Contribution Amount (prepayment option):		$5,723,639	

Safety			
Entry Date:	**Retirement Formula**	**Employer Normal Cost Rate**	**Employee Contribution Amount**
Member hired before 7/1/11[1]	3% @ 50	19.78% (Employee pays 3%)	8% (City pays 5%)
Member hired before 1/1/13[2]	3% @ 55	19.78%	9%
Member hired after 1/1/13[2]	2.7% @ 57	19.78%	12.50%
Employer Unfunded Accrued Liability Contribution Amount (prepayment option):		$10,180,543	

(1)Upon retirement, employee's "final compensation" will be based on the highest one-year salary.

(2)Upon retirement, employee's "final compensation" will be based on the final three-year average salary.

Employee Compensation and Benefits – continued

Cafeteria Plan

The City provides a specific dollar amount to each employee based on their bargaining unit to use toward the purchase of health insurance, dental insurance, life insurance and other related benefits. Employees who show proof of outside insurance coverage can receive any unused amount as taxable compensation.

Medicare

All employees hired after April 1, 1986, contribute a portion of gross salary for Medicare coverage as determined by Federal regulations.

Overtime

Non-exempt employees who work more than 40 hours in a work week are entitled to overtime pay calculated at the rate of time and one-half. All overtime requires the prior approval of the department head. Overtime budgets are based on estimated annual usage.

Bilingual Differential

The City pays $100 per pay period to those employees who are assigned to assist with providing translation to and from a foreign language and other related services. Eligible employees must pass a test to qualify for this special pay.

Standby Duty

Employees who are assigned to be near at hand and ready to respond immediately to an emergency are compensated at a rate of $200 per week.

Other Special Pay

Employees may be eligible to other special pays according to their bargaining unit.

Longevity Pay

Employees may be eligible to receive longevity based on their bargaining unit and years of continuous service.

Holidays

The City observes eleven (11) fixed holidays and three (3) floating holidays. The holidays shall have the same hour equivalent as the employee's regular work schedule. Floating holidays must be used within the fiscal year and may not be carried over from year to year.

Leave Accrual

Regular employees accrue personal leave at a rate based on their bargaining unit and years of service. The number of personal leave hours that can be carried over from year to year is limited to a maximum of two and one half (2.5) years accrual for the six different bargaining units in the City.

Employee Compensation and Benefits – continued

Leave Cash Out

Personal leave, compensatory leave or a combination of both may be cashed out annually by benefited employees in an amount based on their bargaining unit. As part of the budget process, maximum leave cash out amounts are calculated then prorated based on historical usage.

Part-Time Employees

Classified part-time employees are eligible for personal leave on a pro rate basis and are paid for City designated holidays only if the holidays occur on days they are regularly scheduled to work. They are eligible for CalPERS retirement benefits if they exceed one thousand (1,000) hours worked per fiscal year. They are eligible to participate in the Cafeteria Plan and receive a contribution equal to 50% of the benefit provided to regular full-time employees.

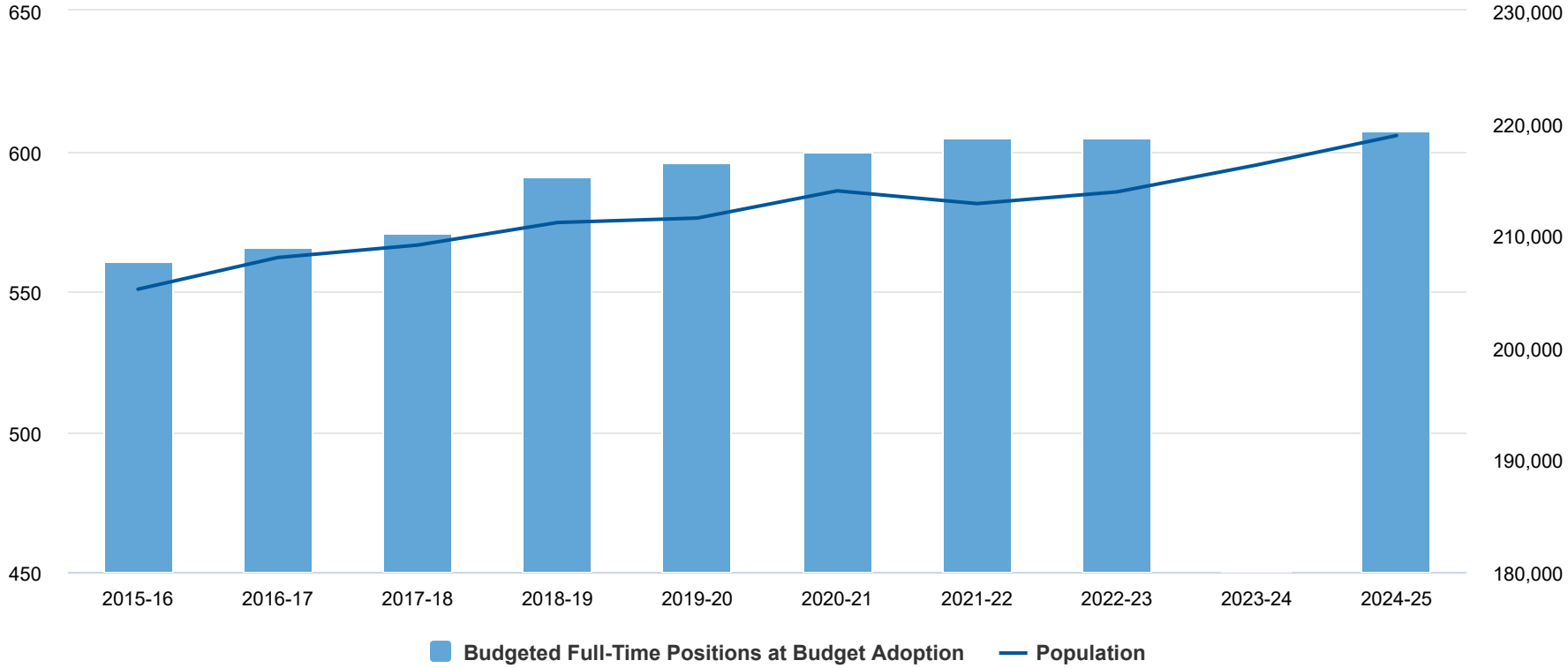
The City has a large number of non-classified (regular, seasonal, and temporary) part-time positions and corresponding salary table. With the enactment of California's New Paid Sick Leave Law (AB 1522), non-classified part-time employees who, on or after July 1, 2015 will presumably work in California 30 or more days within a year from the commencement of employment are entitled to 24 hours of paid sick days per calendar year. The City of Fontana has adopted Administrative Policy 20-43 to comply with this new law. Non-classified part-time employees participate in either the Public Agency Retirement System (PARS) or, if eligible, the CalPERS retirement system.

Position History

Ten-Year History of Authorized Positions by Department

Department/Division	Adopted 2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Elected Officials	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00	7.00	7.00
City Manager	3.00	4.00	4.00	5.00	5.00	5.00	6.00	6.00	0.00	7.00	7.00
Human Resources	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	0.00	12.00	12.00
Administrative Services	5.00	5.00	5.00	5.00	5.00	6.00	1.00	1.00	0.00	2.25	2.25
Office of the City Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	5.00	5.00
Community Services	44.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	0.00	49.00	49.00
Information Technology	23.00	23.00	24.00	24.00	26.00	26.00	26.00	26.00	0.00	29.00	29.00
Development Services	4.00	5.00	5.00	5.00	5.00	4.00	8.00	8.00	0.00	12.35	12.35
Building and Safety	0.00	0.00	0.00	0.00	0.00	0.00	15.00	15.00	0.00	19.00	19.00
Planning	0.00	0.00	0.00	0.00	0.00	0.00	17.00	17.00	0.00	18.00	18.00
Police	288.00	290.00	292.00	306.00	304.00	305.00	310.00	310.00	0.00	312.00	312.00
Public Works & Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	134.40	134.40
Management Services	23.00	22.00	22.00	22.00	22.00	23.00	23.00	23.00	0.00	0.00	0.00
Community Development	29.00	28.00	30.00	31.00	32.00	32.00	0.00	0.00	0.00	0.00	0.00
Engineering	29.00	29.00	29.00	31.00	34.00	36.00	36.00	36.00	0.00	0.00	0.00
Public Works	93.00	94.00	94.00	95.00	96.00	96.00	96.00	96.00	0.00	0.00	0.00
TOTAL FULL-TIME POSITIONS	**561.00**	**566.00**	**571.00**	**591.00**	**596.00**	**600.00**	**605.00**	**605.00**	**0.00**	**607.00**	**607.00**

Position History - continued



Position History – continued

Ten-Year History of Authorized Positions by Department

Department/Division	Adopted 2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
City Administration											
Elected Officials											
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Council Member	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00
City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Council Members	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00
Total Elected Officials	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**7.00**	**0.00**	**7.00**	**7.00**
City Manager											
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Executive Secretary to City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Senior Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	1.00
Communications & Marketing Manager	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Marketing Communications Assistant	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	2.00	2.00
Economic Development Analyst	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	1.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total City Manager	**3.00**	**4.00**	**4.00**	**5.00**	**5.00**	**5.00**	**6.00**	**6.00**	**0.00**	**7.00**	**7.00**
Total City Administration	**10.00**	**11.00**	**11.00**	**12.00**	**12.00**	**12.00**	**13.00**	**13.00**	**0.00**	**14.00**	**14.00**
Human Resources											
Human Resources & Risk Mgmt Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Senior Human Resources Analyst	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	2.00	2.00
Human Resources Technician	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	0.00	3.00	3.00
Human Resources Specialist	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Human Resources Clerk	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Human Resources Analyst	3.00	3.00	3.00	4.00	4.00	3.00	3.00	3.00	0.00	1.00	1.00
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Risk Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Total Human Resources	**8.00**	**8.00**	**8.00**	**9.00**	**9.00**	**9.00**	**9.00**	**9.00**	**0.00**	**12.00**	**12.00**
Administrative Services Admin											
Senior Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00

Position History – continued

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Deputy City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Housing Development Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.05	0.05
Project Specialist	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.05	0.05
Administrative Analyst I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Housing Technician	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.05	0.05
Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.05
Administrative Analyst	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Economic Development Coordinator	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Housing Economic Analyst	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Economic Development Manager	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Administrative Analyst	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Administrative Services Admin	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**6.00**	**1.00**	**1.00**	**0.00**	**2.25**	**2.25**
City Clerk											
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Senior Administrative Analyst	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Records Coordinator	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	1.00	1.00
Administrative Assistant	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00	1.00	1.00
Administrative Clerk II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Clerk	3.00	3.00	3.00	3.00	3.00	2.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total City Clerk	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**5.00**	**0.00**	**5.00**	**5.00**
Community Services											
Community Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Administrative Analyst II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	0.00	4.00	4.00
Customer Service Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Clerk II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Clerical Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Community Services Coordinator	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	0.00	25.00	25.00
Community Services Manager	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	3.00	3.00

Position History – continued

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Community Services Supervisor	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00	6.00	6.00
Administrative Aide	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	0.00	1.00	1.00
Marketing & Communications Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Aquatics Coordinator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	2.00	2.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Clerk	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Cable Television Operations Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Production Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Senior Administrative Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Total Community Services	**44.00**	**46.00**	**46.00**	**46.00**	**46.00**	**46.00**	**46.00**	**46.00**	**0.00**	**49.00**	**49.00**
Innovation and Technology											
Information Technology Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Senior Administrative Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
IT Support Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
IT Business Analyst II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00
Public Safety Systems Administrator	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	1.00
GIS Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Software Development Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
GIS Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
IT Project Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
IT Senior Business Analyst	2.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	0.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	0.00	2.00	2.00
IT Application Progammer/Developer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Systems/Network Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Information Technology Manger	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Network/Security Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Database Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
IT Technician I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
IT Senior Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00

Position History – continued

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Desktop Systems Specialist	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	1.00	1.00
IT Technician II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Production Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Cable Television Operations Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Business Systems Analyst	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00
Information Technology Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
IT Application Programmer/Developer	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
IT Technician	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	0.00	0.00	0.00
GIS Engineering Technician	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety Systems Specialist	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Innovation and Technology	**23.00**	**23.00**	**24.00**	**24.00**	**26.00**	**26.00**	**26.00**	**26.00**	**0.00**	**29.00**	**29.00**
Finance											
Account Clerk	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00	0.00
Account Clerk I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Account Clerk II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
Accountant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Accountant I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Accountant II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	0.00	2.00	2.00
Administrative Analyst II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	1.00	1.00
Budget Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Buyer I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Cashier	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Customer Service Supervisor	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Deputy Finance Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Management Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Payroll Clerk	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Payroll Technician	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	1.00	1.00

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Purchasing Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Purchasing Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Purchasing Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Resource Budget Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Revenue Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Accountant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	1.00	1.00
Senior Internal Auditor	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervising Accountant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Total Finance	**23.00**	**22.00**	**22.00**	**22.00**	**22.00**	**23.00**	**23.00**	**23.00**	**0.00**	**27.00**	**27.00**
Total Admin Services	**100.00**	**101.00**	**102.00**	**102.00**	**104.00**	**106.00**	**101.00**	**101.00**	**0.00**	**112.25**	**112.25**
Development Services Admin											
Deputy City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Administrative Analyst II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Homeless Solutions Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Housing Development Manager	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.95	0.95
Project Specialist	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.95	0.95
Administrative Analyst I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.95	0.95
Housing Technician	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.95	0.95
Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.95	0.95
Administrative Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50
Administrative Secretary	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.30	0.30
Public Works Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.70	0.70
Senior Environmental Control Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Environmental Control Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Administrative Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.10
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	0.00	0.00	0.00
Development Services Supervisor	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Assistant Engineer	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Aide	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Development Services Admin	**4.00**	**5.00**	**5.00**	**5.00**	**5.00**	**4.00**	**8.00**	**8.00**	**0.00**	**12.35**	**12.35**

Position History – continued

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Building and Safety											
Building and Safety Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Assistant Building Official	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	1.00
Development Services Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Building Inspector II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00
Building Inspector I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Building Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Plans Examiner II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Sr Plans Examiner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Plans Examiner I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Development Services Permit Aide	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	3.00	3.00
Building Permit Technician	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	3.00	3.00
Administrative Clerk I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Building Official	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00
Administrative Clerk	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00
Building Inspector	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00	0.00	0.00	0.00
Plans Examiner	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00
Senior Plans Examiner	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00
Community Improvement Program Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Supervising Code Enforcement Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Code Enforcement Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Code Compliance Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	8.00
Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Environmental Control Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Environmental Control Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Environmental Control Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Total Building and Safety	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**15.00**	**15.00**	**0.00**	**36.00**	**36.00**

Position History – continued

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Community Development											
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Planning Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Assistant Building Official	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Clerk	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Assistant Planner	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00
Associate Planner	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
Building Inspector	4.00	4.00	4.00	5.00	5.00	5.00	0.00	0.00	0.00	0.00	0.00
Building Permit Aide	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
Building Permit Technician	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Planning Inspector	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Planning Technician	0.00	0.00	1.00	1.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Plans Examiner	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Planner	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00	0.00
Senior Plans Examiner	1.00	1.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Supervising Building Inspector	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning Compliance Technician	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Development Services Supervisor	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Community Development	**29.00**	**28.00**	**30.00**	**31.00**	**32.00**	**32.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Planning											
Director of Planning	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	1.00
Senior Administrative Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Assistant Planner	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00	0.00	4.00	4.00
Secretary	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	1.00
Senior Planner	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	2.00	2.00
Associate Planner	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00	0.00	4.00	4.00
Principal Planner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Planning Inspector	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	1.00	1.00

Position History – continued

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Planning Technician	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00	2.00	2.00
Park Development Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Planning Manager	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00
Total Planning	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**17.00**	**17.00**	**0.00**	**18.00**	**18.00**
Public Works & Engineering											
Director of Public Works/City Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Engineering Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Traffic Signal Maintenance Technician II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00
Assistant Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	7.00
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.70	1.70
Traffic Engineering Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Civil Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Associate Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00
Development Services Permit Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Public Works Inspection Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Public Works Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00
Senior Public Works Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.50	3.50
Utilities and Streets Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Public Works Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.30	3.30
Maintenance Services Crew Chief	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00	7.00
Equipment Operator II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	6.00
Maintenance Service Worker I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	6.00
Maintenance Service Worker II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	30.00
Senior Maintenance Service Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	6.00
Senior Administrative Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.90	0.90
Pump Maintenance Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Pump Maintenance Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Aquatics Maintenance Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Parks Maintenance Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Tree Trimmer Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Welder	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Parks Technical Crew Chief	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Landscape Technician I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00
Parks and Landscape Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Equipment Mechanic I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Fleet Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Equipment Mechanic II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00
Senior Manintenance Services Worker	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Facilities Maintenance Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Chief Equipment Mechanic	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Project Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Supervising Traffic Systems Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Traffic Signal Maintenance Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Engineering Technician I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Senior Traffic Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Management Analyst I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Equipment Operator I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Accountant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Traffic Signal Maintenance Technician I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Associate Engieer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Total Public Works & Engineering	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**134.40**	**134.40**
Engineering											
Engineering Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Assistant Engineer	5.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	0.00	0.00	0.00
Associate Engineer	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00
Building Permit Aide	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Dev Services Permit Aide	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Public Works Inspection Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00

Position History – continued

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Public Works Inspector	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00
Real Property Analyst	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00
Senior Civil Engineer	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	0.00	0.00	0.00
Senior Civil Land Surveyor	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00
Senior Engineer	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00
Senior Public Works Inspector	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Senior Traffic Engineer	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Senior Traffic Signal Maintenance Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Strategic Transportation Eng Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Supervising Traffic Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Traffic Engineering Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Traffic Signal Maintenance Technician	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00	0.00	0.00	0.00
WQMP Compliance Inspector	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Analyst	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GIS Engineering Technician	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervising Technical Engineer	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Engineering	**29.00**	**29.00**	**29.00**	**31.00**	**34.00**	**36.00**	**36.00**	**36.00**	**0.00**	**0.00**	**0.00**
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Analyst	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Aquatics Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Chief Equipment Mechanic	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Environmental Control Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Environmental Control Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Environmental Control Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Equipment Mechanic	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00	0.00
Equipment Operator	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00	0.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Fleet Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Landscape Technician	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00

Position History – continued

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Maintenance Services Crew Chief	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00	0.00	0.00
Maintenance Service Worker	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	0.00	0.00	0.00
Mechanics Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Park Development Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Parks and Landscape Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Parks Maintenance Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Parks Technical Crew Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Project Coordinator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Public Works Manager	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00	0.00
Pump Maintenance Assistant	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Pump Maintenance Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Senior Environmental Control Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Senior Maintenance Service Worker	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00	0.00
Tree Trimmer Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Utilities and Streets Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00
Welder	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Clerk	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Administrative Analyst	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Public Works	**93.00**	**94.00**	**94.00**	**95.00**	**96.00**	**96.00**	**96.00**	**96.00**	**0.00**	**0.00**	**0.00**
Total Development Svcs	**155.00**	**156.00**	**158.00**	**162.00**	**167.00**	**168.00**	**172.00**	**172.00**	**0.00**	**200.75**	**200.75**
Police											
Sworn											
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Police Captain	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	3.00	3.00
Officer/Advanced	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.00	67.00
Corporal/Advanced	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27.00	27.00
Sergeant/Advanced	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00	22.00
Lieutenant/Advanced	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	9.00
Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.00	47.00
Officer/Intermediate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.00	28.00

Position History – continued

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Officer /Intermediate	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00
Officer/Trainee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.00	9.00
Police Lieutenant	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	0.00	0.00	0.00
Police Officer	134.00	134.00	134.00	144.00	141.00	141.00	146.00	146.00	0.00	0.00	0.00
Police Sergeant	21.00	21.00	21.00	20.00	21.00	21.00	21.00	21.00	0.00	0.00	0.00
Police Corporal*	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	0.00	0.00	0.00
Total Sworn	**194.00**	**194.00**	**194.00**	**204.00**	**202.00**	**202.00**	**207.00**	**207.00**	**0.00**	**217.00**	**217.00**
Non-Sworn											
Senior Administrative Secretary - Police	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Secretary	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	0.00	5.00	5.00
Community Policing Technician	7.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	0.00	7.00	7.00
Training Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Evidence Technician	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	0.00	4.00	4.00
Senior Community Services Officer	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	0.00	2.00	2.00
Records Specialist II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	13.00
Community Services Officer I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	6.00
Community Services Officer II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
Animal Services Officer	4.00	4.00	6.00	6.00	6.00	6.00	6.00	6.00	0.00	6.00	6.00
Supervising ASO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Crime Analyst II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Computer Forensics Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Dispatch Call Taker	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	4.00	4.00
Dispatcher II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	15.00
Police Support Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Administrative Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	2.00	2.00
Police Records Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	2.00	2.00
Records Specialist I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00
Dispatcher I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
Police Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Dispatch Shift Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	4.00	4.00
Property Control Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	3.00	3.00

Ten-Year History of Authorized Positions by Department (continued)

Department/Division	Adopted 2014-15	2015-16	2017-16	2018-19	2019-20	2020-21	2021-22	Adopted 2022-23	Current 2022-23	Proposed 2023-24	Proposed 2024-25
Police Admin Support Svcs Manager	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Administrative Analyst I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Administrative Analyst	0.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Lead Property Control Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00
Police Supervising Property Control Clerk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Analyst	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Clerk	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Code Compliance Inspector	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0.00
Community Improvement Program Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Community Services Officer	6.00	6.00	6.00	8.00	8.00	7.00	7.00	7.00	0.00	0.00	0.00
Crime Analyst	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0.00
Dispatcher	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	0.00	0.00	0.00
Records Specialist	14.00	15.00	15.00	16.00	16.00	17.00	17.00	17.00	0.00	0.00	0.00
Supervising Animal Svc Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Supervising Code Enforcement Inspector	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0.00
Administrative Analyst/Crime	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Code Enforcement Inspector	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00	0.00	0.00	0.00
Public Information Officer	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Non-Sworn	**94.00**	**96.00**	**98.00**	**102.00**	**102.00**	**103.00**	**103.00**	**103.00**	**0.00**	**95.00**	**95.00**
Total Police	**288.00**	**290.00**	**292.00**	**306.00**	**304.00**	**305.00**	**310.00**	**310.00**	**0.00**	**312.00**	**312.00**
*Includes the following "unfunded positions" used to recruit for replacement of retiring officers						5.00	0.00	0.00	1.00	1.00	1.00
TOTAL FULL TIME POSITIONS	**561.00**	**566.00**	**571.00**	**591.00**	**596.00**	**600.00**	**605.00**	**605.00**	**0.00**	**651.00**	**651.00**

Guide to Funds

General Funds

101 General Fund - to account for all financial resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.

102 City Technology - to account for financial resources set aside for technology related services and technology related equipment.

103 Facility Maintenance - to account for expenditures related to the maintenance and repair of City-owned facilities.

104 Office of Emergency Services (OES) - to account for the City's ongoing emergency preparedness training administered by the Police Department.

105 KFON - to capture 1% of the gross revenue pursuant to the franchise agreement between the City and Time Warner Cable which is set aside to provide the community with Public Education and Government Access Channel (PEG) equipment and peripheral funding. Funds can be used for non-personnel operating expenses, consultant services and projects that upgrade audio visual equipment and general channel services.

106 Self-Insurance – to account for financial resources set aside for personal liability, vehicle liability, unemployment and workers' compensation.

107 Retirees Medical Benefits - to account for financial resources set aside to pay for the monthly medical premiums of retired City of Fontana employees.

108 Supplemental Retirement - to account for financial resources set aside to pay for the safety employees who have elected to retire prior to the increase in the CALPERS 3% at 50 formula for safety employees.

110 General Fund Operating Projects - to account for non-capital projects funded by the General Fund.

115 Lease-Fire - To account for lease and lease repayment agreements between the Fontana Fire Protection District and the City of Fontana

125 Storm Water Compliance Fund - to comply with Storm Water regulations.

Special Revenue Funds

201 Municipal Services Fiscal Impact - to account for moneys paid by developers of new development projects to mitigate their negative impact on the City's services and General Fund.

210 Fontana Fire District - to account for costs associated with the Fontana Fire Protection District, a separate legal entity governed by California State Health and Safety Code for the purpose of providing fire suppression, emergency medical, fire prevention and education services within the City limits and unincorporated area with the City's Sphere of Influence.

211 FFD – Community Facilities District (CFD) 2202-2 - to account for special taxes levied on property developed after January 2, 2001 to finance fire protection and suppression services within the Community Facilities District.

222 Crime Prevention Seizure - to account for the receipt of 15% of Federal seizures from illegal narcotic activities, and the expenditure of such assets to fund crime prevention programs such as DARE.

223 Federal Asset Seizures - to account for the receipt of seized assets from illegal narcotic activities obtained through cooperation with Federal agencies and the expenditure of such assets for local law enforcement purposes.

224 State Asset Seizures - to account for the receipt of seized assets from illegal narcotic activities obtained through cooperation with State agencies and the expenditure of such assets for local law enforcement purposes.

225 Office of Traffic Safety - to account for alternative funding for traffic officers.

226 Opioid Settlement -

241 Air Quality Management District (AQMD) - to account for receipts from the South Coast Air Quality Management District used for the purpose of reducing air pollution from motor vehicles.

242 Traffic Congestion Relief (Measure I) - to account for the receipt of voter-approved (Measure I approved 1989) tax revenue relating to the relief of traffic congestion through maintenance and upkeep of streets and highways.

Guide to Funds – continued

243 Traffic Safety - to account for fines collected on vehicle code infractions and the use of expenditures for traffic safety purposes.

244 Prop 1B – to account for funds received through the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006 - A "Local Streets and Roads Improvement Allocation" provided to the city based on population; to be used on street improvement projects.

245 Measure I 2010-2040 Reimb – to account for the receipt of voter-approved (Measure I extended 2004) tax revenue relating to the relief of traffic congestion through maintenance and upkeep of streets and highways.

246 Measure I 2010-2040 Local – to account for the receipt of voter-approved (Measure I extended 2004) tax revenue relating to the relief of traffic congestion through maintenance and upkeep of streets and highways.

281 Gas Tax - to account for receipts and expenditures of money apportioned by the State and Highway Code §'s 2105, 2106, 2107 and 2107.5. Gas Tax moneys can only be used to construct and maintain streets and highways.

282 Solid Waste Mitigation - to account for moneys paid by the County of San Bernardino to mitigate the increased volume of refuse disposed at the landfill located within the City of Rialto.

283 Road Maintenance and Rehab – to account for receipts and expenditures of money apportioned by the State under the Road Repair and Accountability Act of 2017 for road maintenance and rehabilitation projects for cities and counties.

290 Housing Successor Low/Mod Income Housing - to account for the former Redevelopment Agency's low and moderate income housing activities.

291 Housing Authority AB 1486 – To account for funds received and used from the sale of surplus land pursuant to AB 1486.

295 Permanent Local Housing Allocation - to account for grant funds received and used as part of the Permanent Local Housing Allocation (PLHA) program.

297 Housing Authority - Low/Mod Income Housing Fund - to account for the assets and activities transferred from the former Redevelopment Agency's low and moderate income housing fund.

299 Fontana Community Foundation – to account for the revenues and expenditures of the Fontana Community Foundation.

301 Grants – to account for miscellaneous Federal, State, and County grants requiring segregated fund accounting.

302 ARPA-City - to account for the economic stimulus moneys received from the Federal government under the American Recovery and Reinvestment Act requiring segregated fund accounting.

303 TDA/Article 3 - provides funding annually for bicycle and pedestrian projects. SBCTA oversees the disbursement of 2% of the Local Transportation Funds (LTF) made available to counties and cities for facilities geared toward the exclusive use of pedestrians and bicyclists.

304 ARPA-County - to account for the economic stimulus moneys received from San Bernardino County under the American Recovery and Reinvestment Act requiring segregated fund accounting.

310 Fontana Fire District Grants – to account for Federal, State, and County grants requiring segregated fund accounting.

321 Federal Law Enforcement Block Grant – to account for Federal block grant funds used to enhance policing services.

322 State COPS AB3229 Program – to account for State grant funds used to enhance policing services.

362 Housing and Community Development Block Grants (CDBG) – to account for the receipts and expenditures of the City's entitlements under Federal Community Development Block Grant (CDBG) programs of the U.S. Department of Housing and Urban Development (HUD).

363 Home Program – to account for the activity of improving the supply of high quality multifamily properties available to low income households at affordable rent levels.

365 Down Payment Assistance Program – to track expenditures for the HUD first time homebuyer assistance program.

Guide to Funds – continued

385 After School Program – to account for after school programs funded through Proposition 49.

386 ASES ELO-P Grant – to account for after school programs funded through "Expanded Learning Opportunities Program", a separate grant but an extension/enhancement to the After School program.

387 ASES ELO-P TK Grant – to account for after school programs funded through "Expanded Learning Opportunities program", for pre-kindergarten (pre-school) aged children

395 Landscape Maintenance District (LMD) #1 – to account for special benefit assessments levied on property owners for landscape maintenance in various zones throughout the City.

396 Landscape Maintenance District (LMD) #2 – to account for special benefit assessments levied on property owners in the Village of Heritage for landscape maintenance.

397 Landscape Maintenance District (LMD) #3-1 Empire Center – to account for special benefit assessments levied on property owners in the Center area for landscape maintenance.

398 Landscape Maintenance District (LMD) #3 Hunter's Ridge – to account for special benefit assessments levied on property owners in Hunter's Ridge for landscape maintenance.

399 Local Lighting Maintenance District (LLMD) #3 Hunter's Ridge – to account for special assessments levied on property owners in the Hunter's Ridge area to pay for street lighting.

401 Community Facilities District (CFD) #1 Southridge – to account for special taxes levied on property owners in Southridge Village for landscape maintenance, police and fire services.

403 Community Facilities District (CFD) #6-3a Bellgrove II – to provide maintenance of street lights, landscaping, parks and parkways.

404 Community Facilities District (CFD) #6-2 North Morningside – to provide maintenance of street lights, landscaping, parks and parkways.

405 Community Facilities District (CFD) #6-1 Stratham – to provide maintenance of street lights, landscaping, parks and parkways.

406 Community Facilities District (CFD) #6 The Landings – to provide maintenance of street lights, landscaping, parks and parkways.

407 Community Facilities District (CFD) #7 Country Club Estates – to provide maintenance of street lights, landscaping, parks and parkways.

408 Community Facilities District (CFD) #8 Presley – to provide maintenance of street lights, landscaping, parks and parkways.

409 Community Facilities District (CFD) #9M Morningside – to provide maintenance of street lights, landscaping, parks and parkways.

410 Community Facilities District (CFD) #10M Jurupa Industrial Center – to provide maintenance of street lights, landscaping, parks and parkways.

412 Community Facilities District (CFD) #12 Sierra Lakes - to provide maintenance of street lights, landscaping, parks and parkways.

413 Community Facilities District (CFD) #13M Summit Heights - to provide maintenance of street lights, landscaping, parks and parkways.

414 Community Facilities District (CFD) #14M Sycamore Hills - to provide maintenance of street lights, landscaping, parks and parkways.

415 Community Facilities District (CFD) #15M Tract # 16158 - to provide maintenance of street lights, landscaping, parks and parkways.

416 Community Facilities District (CFD) #16M Ventana Point - to provide maintenance of street lights, landscaping, parks and parkways.

418 Community Facilities District (CFD) #18M Badiola Homes - to provide maintenance of street lights, landscaping, parks and parkways.

420 Community Facilities District (CFD) #20M Cottages - to provide maintenance of street lights, landscaping, parks and parkways.

421 Community Facilities District (CFD) #21M Western Division - to provide maintenance of street lights, landscaping, parks and parkways.

423 Community Facilities District (CFD) #23M - to provide maintenance of street lights, landscaping, parks and parkways.

424 Community Facilities District (CFD) #24M - to provide maintenance of street lights, landscaping, parks and parkways.

Guide to Funds – continued

425 Community Facilities District (CFD) #25M - to provide maintenance of street lights, landscaping, parks and parkways.

427 Community Facilities District (CFD) #27M - to provide maintenance of street lights, landscaping, parks and parkways.

428 Community Facilities District (CFD) #28M - to provide maintenance of street lights, landscaping, parks and parkways.

429 Community Facilities District (CFD) #29M - to provide maintenance of street lights, landscaping, parks and parkways.

430 Community Facilities District (CFD) #30M - to provide maintenance of street lights, landscaping, parks and parkways.

431 Community Facilities District (CFD) #31 Citrus Heights North - to provide maintenance of street lights, landscaping, parks and parkways.

432 Community Facilities District (CFD) #32M - to provide maintenance of street lights, landscaping, parks and parkways.

433 Community Facilities District (CFD) #33M - to provide maintenance of street lights, landscaping, parks and parkways.

434 Community Facilities District (CFD) #34M - to provide maintenance of street lights, landscaping, parks and parkways.

435 Community Facilities District (CFD) #35M - to provide maintenance of street lights, landscaping, parks and parkways.

436 Community Facilities District (CFD) #36M - to provide maintenance of street lights, landscaping, parks and parkways.

437 Community Facilities District (CFD) #37 Montelago - to provide maintenance of street lights, landscaping, parks and parkways.

438 Community Facilities District (CFD) #38M - to provide maintenance of street lights, landscaping, parks and parkways.

439 Community Facilities District (CFD) #39M - to provide maintenance of street lights, landscaping, parks and parkways.

440 Community Facilities District (CFD) #40M - to provide maintenance of street lights, landscaping, parks and parkways.

441 Community Facilities District (CFD) #41M - to provide maintenance of street lights, landscaping, parks and parkways.

442 Community Facilities District (CFD) #42M - to provide maintenance of street lights, landscaping, parks and parkways.

444 Community Facilities District (CFD) #44M - to provide maintenance of street lights, landscaping, parks and parkways.

445 Community Facilities District (CFD) #45M - to provide maintenance of street lights, landscaping, parks and parkways.

446 Community Facilities District (CFD) #46M - to provide maintenance of street lights, landscaping, parks and parkways.

447 Community Facilities District (CFD) #47M - to provide maintenance of street lights, landscaping, parks and parkways.

448 Community Facilities District (CFD) #48M - to provide maintenance of street lights, landscaping, parks and parkways.

449 Community Facilities District (CFD) #49M - to provide maintenance of street lights, landscaping, parks and parkways.

450 Community Facilities District (CFD) #50M - to provide maintenance of street lights, landscaping, parks and parkways.

451 Community Facilities District (CFD) #51M - to provide maintenance of street lights, landscaping, parks and parkways.

453 Community Facilities District (CFD) #53M - to provide maintenance of street lights, landscaping, parks and parkways.

454 Community Facilities District (CFD) #54M - to provide maintenance of street lights, landscaping, parks and parkways.

455 Community Facilities District (CFD) #55M - to provide maintenance of street lights, landscaping, parks and parkways.

456 Community Facilities District (CFD) #56M - to provide maintenance of street lights, landscaping, parks and parkways.

457 Community Facilities District (CFD) #57M - to provide maintenance of street lights, landscaping, parks and parkways.

Guide to Funds – continued

458 Community Facilities District (CFD) #58M - to provide maintenance of street lights, landscaping, parks and parkways.

459 Community Facilities District (CFD) #59M - to provide maintenance of street lights, landscaping, parks and parkways.

460 Community Facilities District (CFD) #60M - to provide maintenance of street lights, landscaping, parks and parkways.

461 Community Facilities District (CFD) #61M - to provide maintenance of street lights, landscaping, parks and parkways.

462 Community Facilities District (CFD) #62M - to provide maintenance of street lights, landscaping, parks and parkways.

463 Community Facilities District (CFD) #63M - to provide maintenance of street lights, landscaping, parks and parkways.

464 Community Facilities District (CFD) #64M - to provide maintenance of street lights, landscaping, parks and parkways.

465 Community Facilities District (CFD) #65M - to provide maintenance of street lights, landscaping, parks and parkways.

467 Community Facilities District (CFD) #67M - to provide maintenance of street lights, landscaping, parks and parkways.

468 Community Facilities District (CFD) #68M - to provide maintenance of street lights, landscaping, parks and parkways.

469 Community Facilities District (CFD) #69M - to provide maintenance of street lights, landscaping, parks and parkways.

470 Community Facilities District (CFD) #70 Avellino – to provide maintenance of street lights, landscaping, parks and parkways.

471 Community Facilities District (CFD) #71 Sierra Crest – to provide maintenance of street lights, landscaping, parks and parkways.

472 Community Facilities District (CFD) #72M – to provide maintenance of street lights, landscaping, parks and parkways.

473 Community Facilities District (CFD) #73M – to provide maintenance of street lights, landscaping, parks and parkways.

474 Community Facilities District (CFD) #74M – to provide maintenance of street lights, landscaping, parks and parkways.

475 Community Facilities District (CFD) #75M – to provide maintenance of street lights, landscaping, parks and parkways.

476 Community Facilities District (CFD) #76M – to provide maintenance of street lights, landscaping, parks and parkways.

477 Community Facilities District (CFD) #77M – to provide maintenance of street lights, landscaping, parks and parkways.

478 Community Facilities District (CFD) #78M – to provide maintenance of street lights, landscaping, parks and parkways.

479 Community Facilities District (CFD) #79M – to provide maintenance of street lights, landscaping, parks and parkways.

480 Community Facilities District (CFD) #80M – to provide maintenance of street lights, landscaping, parks and parkways.

481 Community Facilities District (CFD) #81M – to provide maintenance of street lights, landscaping, parks and parkways.

482 Community Facilities District (CFD) #82M - to provide maintenance of street lights, landscaping, parks and parkways.

483 Community Facilities District (CFD) #83M – to provide maintenance of street lights, landscaping, parks and parkways.

484 Community Facilities District (CFD) #84M – to provide maintenance of street lights, landscaping, parks and parkways.

485 Community Facilities District (CFD) #85 The Meadows – to provide maintenance of street lights, landscaping, parks and parkways.

486 Community Facilities District (CFD) #86 Etiwanda Ridge – to provide maintenance of street lights, landscaping, parks and parkways.

487 Community Facilities District (CFD) #87 El Paseo – to provide maintenance of street lights, landscaping, parks and parkways.

488 Community Facilities District (CFD) #88 Sierra Crest II – to provide maintenance of street lights, landscaping, parks and parkways.

Guide to Funds – continued

489 Community Facilities District (CFD) #89 Belrose – to provide maintenance of street lights, landscaping, parks and parkways.

490 Community Facilities District (CFD) #90 Summit @ Rosena Phase One – to provide maintenance of street lights, landscaping, parks and parkways.

491 Community Facilities District (CFD) #91M – to provide maintenance of street lights, landscaping, parks and parkways.

492 Community Facilities District (CFD) #92M – to provide maintenance of street lights, landscaping, parks and parkways.

493 Community Facilities District (CFD) #93M – to provide maintenance of street lights, landscaping, parks and parkways.

494 Community Facilities District (CFD) #94M – to provide maintenance of street lights, landscaping, parks and parkways.

495 Community Facilities District (CFD) #95 Summit @ Rosena Phase II – to provide maintenance of street lights, landscaping, parks and parkways.

496 Community Facilities District (CFD) #96M TR 19957 - to provide maintenance of street lights, landscaping, parks and parkways.

497 Community Facilities District (CFD) #97M – to provide maintenance of street lights, landscaping, parks and parkways

498 Community Facilities District (CFD) #98M – to provide maintenance of street lights, landscaping, parks and parkways.

500 Community Facilities District (CFD) #100M TR 2023 - to provide maintenance of street lights, landscaping, parks and parkways.

501 Community Facilities District (CFD) #101M – to provide maintenance of street lights, landscaping, parks and parkways.

502 Community Facilities District (CFD) #102M – to provide maintenance of street lights, landscaping, parks and parkways.

503 Community Facilities District (CFD) #103M Estrada- to provide maintenance of street lights, landscaping, parks and parkways.

504 Community Facilities District (CFD) #104M - to provide maintenance of street lights, landscaping, parks and parkways.

505 Community Facilities District (CFD) #105M TR 20346 - to provide maintenance of street lights, landscaping, parks and parkways.

506 Community Facilities District (CFD) #106 Mountain View - to provide maintenance of street lights, landscaping, parks and parkways.

507 Community Facilities District (CFD) #107 Highland - to provide maintenance of street lights, landscaping, parks and parkways.

509 Community Facilities District (CFD) #109 Narra Hills - to provide maintenance of street lights, landscaping, parks and parkways.

511 Community Facilities District (CFD) #111 Monterado - to provide maintenance of street lights, landscaping, parks and parkways.

512 Community Facilities District (CFD) #512 The Gardens Phase I - to provide maintenance of street lights, landscaping, parks and parkways.

Debt Service Funds

580 General Debt Service - to account for debt service payments on general City obligations.

Capital Project Funds

601 Capital Reinvestment - to account for moneys transferred from the General Fund to be expended on discretionary infrastructure projects.

602 Capital Improvement - to account for moneys expended on miscellaneous capital improvements.

603 Future Capital Projects - to account for capital improvement reimbursements from the San Bernardino Associated Governments (SANBAG) to be used for general infrastructure improvements throughout the City.

610 Fire Capital Project - to account for moneys expended on capital improvements and equipment replacement for the Fontana Fire Protection District.

620 San Sevaine Flood Control - to account for flood control fees collected for the construction of flood control improvements in the San Sevaine Area.

621 Upper Etiwanda Flood Control – to account for flood control fees collected for the construction of flood control improvements.

Guide to Funds – continued

622 Storm Drainage - to account for receipts from drainage fees imposed on developers for the purpose of constructing storm drainage facilities within the City limits.

623 Sewer Expansion - to account for developer impact fees used by the Inland Empire Utilities Agency for the expansion and construction of sewer treatment facilities.

630 Circulation Mitigation - to account for developer impact fees expended for traffic studies, planning, and construction of traffic flow improvements.

631 Fire Assessment - to account for developer impact fees expended for fire prevention and protection.

632 General Government - to account for developer impact fees used for the capital construction of City facilities.

633 Landscape Improvements - to account for development impact fees used to improve public landscaping City-wide.

634 Library Capital Improvement - to account for developer impact fees to be used for the construction of library facilities.

635 Parks Development - to account for receipts and expenditures from park development fees for new parks and renovation of existing parks.

636 Police Capital Facilities - to account for development impact fees to fund capital improvements of police facilities and equipment.

637 Underground Utilities - to account for developer fees used for offsetting the cost of relocating electrical and cable lines underground to enhance the appearance and the safety of the community.

650 Community Facilities District (CFD) #2 Village of Heritage – to account for bond proceeds used to finance infrastructure improvements in the Village of Heritage CFD.

651 Community Facilities District (CFD) #3 Hunter's Ridge – to account for bond proceeds used to finance infrastructure improvements in the Hunter's Ridge CFD.

653 Community Facilities District (CFD) #7 Club Estates – to account for bond proceeds used to finance infrastructure improvements in the Club Estates CFD.

654 Community Facilities District (CFD) #11 Heritage West – to account for bond proceeds used to finance infrastructure improvements in the Heritage West CFD.

655 Community Facilities District (CFD) #12 Sierra Lakes – to account for bond proceeds used to finance infrastructure improvements in the Sierra Lakes CFD.

656 Community Facilities District (CFD) #22 Sierra Hills South – to account for bond proceeds used to finance infrastructure improvements in the Sierra Hills South CFD.

657 Community Facilities District (CFD) #31 Citrus Heights North – to account for bond proceeds used to finance infrastructure improvements in the Citrus Heights North CFD.

658 Community Facilities District (CFD) #37 Montelago – to account for bond proceeds used to finance infrastructure improvements in the Montelago CFD.

659 Community Facilities District (CFD) #70 Avellino – to account for bond proceeds used to finance infrastructure improvements in the Avellino CFD.

660 Community Facilities District (CFD) #71 Sierra Crest – to account for bond proceeds used to finance infrastructure improvements in the Sierra Crest CFD.

661 Community Facilities District (CFD) #80 Bella Strada – to account for bond proceeds used to finance infrastructure improvements in the Bell Strada CFD.

662 Community Facilities District (CFD) #81 Gabriella – to account for bond proceeds used to finance infrastructure improvements in the Gabriella CFD.

663 Community Facilities District (CFD) #74B Citrus/Summit – to account for bond proceeds used to finance infrastructure improvements in the Citrus/Summit CFD.

664 Community Facilities District (CFD) #81 Etiwanda Ridge – to account for bond proceeds used to finance infrastructure improvements in the Etiwanda Ridge CFD.

Guide to Funds – continued

665 Community Facilities District (CFD) #85 The Meadows – to account for bond proceeds used to finance infrastructure improvements in the Meadows CFD.

666 Community Facilities District (CFD) #88 Sierra Crest II – to account for bond proceeds used to finance infrastructure improvements in the Sierra Crest II CFD.

667 Community Facilities District (CFD) #89 Belrose – to account for bond proceeds used to finance infrastructure improvements in the Belrose CFD.

668 Community Facilities District (CFD) #90 Summit @ Rosena Phase I – to account for bond proceeds used to finance infrastructure improvements in the Summit at Rosena I CFD.

669 Community Facilities District (CFD) #95 Summit @ Rosena II – to account for bond proceeds used to finance infrastructure improvements in the Summit at Rosena II CFD.

670 Community Facilities District (CFD) #87 El Paseo – to account for bond proceeds used to finance infrastructure improvements in the El Paseo CFD.

671 Community Facilities District (CFD) #106 Mountain View – to account for bond proceeds used to finance infrastructure improvements in the Mountain View CFD.

697 Fontana Housing Authority - to account for costs associated with the Housing Authority, a separate legal entity governed by California State Housing Authority law. The Housing Authority uses funds from the Fontana Redevelopment Agency's Low and Moderate Income Housing Fund and Federal Department of Housing and Urban Development Program Grants to actively improve and develop quality neighborhoods and housing opportunities throughout the City of Fontana.

698 Affordable Housing Trust - to account for inclusionary housing and affordable housing developer impact fees to be used to construct, rehabilitate or subsidize affordable housing that complies with the Affordable Housing Trust Fund regulations.

Proprietary Funds

701 Sewer Maintenance and Operation - to account for the maintenance and operation of the sewer system, which is funded by user charges and other fees.

702 Sewer Capital - to account for the City's association with the Fontana wastewater facility. To account for the ongoing expansion of the sewer system which is funded by connection charges and other fees.

703 Sewer Replacement - to account for funds reserved for the eventual replacement of the City's sewer system.

710 Water Utility - to account for the City's water operations.

751 Fleet Operations - to account for motor vehicle services provided to the City's fleet used by the various departments.

Major Funds

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Under this provision, the following funds qualify as major funds:

Governmental Fund Type Funds – General Fund and Fontana Fire District Fund.

Legislative Summary

President Donald J. Trump proclaimed on March 13, 2020, that the COVID-19 outbreak in the United States constitutes a national emergency beginning March 1, 2020.

Governor Gavin Newsom proclaimed on March 4, 2020, that a State of Emergency existed in California as a result of the threat of COVID-19.

On March 14, 2020, the City Manager of the City of Fontana, in his capacity as Director of Emergency Services, proclaimed, and the City Council ratified, the existence of a local emergency as a result of the threat from COVID-19.

COVID-19 RELATED LEGISLATION

Federal Legislation

H.R. 6074 (2020)

Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020. Enacted March 4, 2020, providing $8.3 billion in emergency funding for federal agencies to respond to the coronavirus outbreak related to developing a vaccine, medical supplies, grants for public health agencies, small business loans, and assistance for health systems in other countries. Allowed for temporarily waiving Medicare restrictions and requirements regarding telehealth services.

H.R. 6201 (2020)

Families First Coronavirus Response Act. Enacted March 18, 2020, guaranteeing free coronavirus testing, establishing paid leave, enhancing unemployment insurance, expanding food security initiatives, and increasing federal Medicaid funding.

H.R. 748 (2020)

Coronavirus Aid, Relief, and Economic Security (CARES) Act. Enacted March 27, 2020, a $2 trillion coronaries relief bill which will send $1,200 to each American making $75,000 a year or less, add $600/week to unemployment benefits for four months, give $100 billion to hospitals and health providers, make $500 billion of loans or investments to businesses, states and municipalities, and $32 billion in grants to the airline industry, and more.

H.R. 266 (2020)

Paycheck Protection Program and Health Care Enhancement Act. Enacted April 24, 2020, provides additional funding for small business loans, health care providers, and COVID-19 testing.

H.R. 133 (2020)

Consolidated Appropriations Act, 2021. Enacted December 27, 2020, provides economic stimulus provisions due to the coronavirus pandemic sending $600 individual adults with an adjusted gross income of up to $75,000 a year based on 2019 earnings and an additional $600 per child, reviving the enhanced federal jobless benefits by adding $300/week for 11 weeks, and more.

Legislative Summary – continued

H.R. 1319 (2021)

American Rescue Plan Act of 2021. Enacted March 11, 2021, provides a third stimulus check for up to $1,400 and an expanded child tax credit, extends the additional unemployment benefits through September 6, and provides $350 billion in emergency funding for eligible state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impacts.

California Executive Orders

Executive Order N-25-20 (signed March 12, 2020)

Includes suspension of one-week waiting period for unemployment insurance.

Executive Order N-28-20 (signed March 16, 2020)

Permits, but does not require, localities to limit residential and commercial evictions. Notes that "many" utilities and telecommunications companies have "voluntarily announced moratoriums on service disconnections and late fees for non-payment in response to COVID-19."

Executive Order N-33-20 (signed March 19, 2020)

Orders individuals to stay at home.

Many additional Executive Orders have been issued in response to the COVID-19 outbreak addressing a variety of issues. A full list can be found at http://gov.ca.gov/category/executive-orders

California State Legislation

SB89 (2020)

Effective March 17, 2020, amending the Budget Act of 2019 by appropriating $500,000,000 from the General Fund to be used for any purpose related to the Governor's March 4, 2020 proclamation of a state of emergency. This bill authorizes additional appropriations in increments of $50,000,000, up to a total appropriation of $1,000,000,000. This bill amends the act to state the Legislature's intent that the administration work with stakeholders, including members of the Legislature and legislative staff, to develop strategies to be considered for inclusion in the Budget Act of 220 to provide assistance related to the impacts of COVID-19. The bill amends the act by adding an item of appropriation to the Department of Resources Recycling and Recovery.

SB117 (2020)

Education finance: average daily attendance and timeline waivers; protective equipment and cleaning appropriation: COVID-19. Effective March 17, 2020:

1. Specifies that for purposes of attendance claimed for apportionment purposes for the 2019-20 school year, average daily attendance reported to the State Department of Education for the second period and the annual period for local educational agencies only includes all full school months from July 1, 2019, to February 29, 2020, inclusive.

Legislative Summary – continued

2. Prevents the loss of funding related to an instructional time penalty because of a school closed due to the coronavirus (COVID-19) by deeming the instructional days and minutes requirements to have been met during the period of time the school was closed due to COVID-19. Requires a superintendent of a school district, county superintendent of schools, or charter school administrator to certify in writing to the Superintendent that the school was closed due to COVID-19. By imposing additional duties on local educational agencies, the bill would impose a state-mandated local program.
3. Specifies that a school closure due to COVID-19 is a qualifying event to allow the waiver of a grantee's obligation to submit a require for pupil attendance credits, and requires a grantee to be credited with the average annual attendance it would have received had it been able to operate its entire program during the time the school was closed due to COVID-19.
4. Extends the deadline to conduct the English learner assessment by 45 days, unless otherwise determined by the Superintendent.
5. Extends the testing window for the English learner assessment described in (4), the CAASPP, and the physical performance test by the length of time a school is closed due to COVID-19, or until the end of the testing window, whichever comes first.
6. Requires the State Department of Education to consider the days a school is closed due to COVID-19 as days between a pupil's regular school session for purposes of the timeliness affecting special education programs. Waives certain special education timelines if a local educational agency has closed due to COVID-19 up until the school reopens and the regular school session reconvenes. Specifies that it is not waiving requirements imposed by federal law.
7. Appropriates $100,000,000 from the General Fund to the Superintendent to be apportioned to certain local educational agencies for purposes of purchasing personal protective equipment, or paying for supplies and labor related to cleaning school sites, or both.
8. If the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to established procedures.

Legislative Summary – continued

STATE PROPOSITIONS BY NUMBER

No. 1A (2004)

Protection of Local Government Revenues. Protects local funding for public safety, health, libraries, parks and other locally delivered services by prohibiting the State from reducing property tax proceeds and requiring that local sales tax revenues remain with local government and be spent for local purposes. Allows provisions to be suspended only if the Governor declares a fiscal necessity and two-thirds of the Legislature approve the suspension, with suspended funds to be repaid within three years. Impact on Fontana: Revenue stabilization.

No. 1A (2006)

Transportation Funding Protection. Protects transportation funding for traffic congestion relief projects, safety improvements, and local streets and roads and prohibits the state sales tax on motor vehicle fuels from being used for any purpose other than transportation improvements. Authorizes loans of these funds only in the case of severe state fiscal hardship, restricts loans to no more than twice in any 10-year period, and requires loans to be fully repaid within three years.

Effects of Proposition 1A

- Strengthens prohibitions against unfunded state mandates by requiring the state to suspend state mandates in any year the Legislature does not fully fund those laws
- Expands definition of state mandate to include transfer of responsibility of a program for which the state previously had full or partial responsibility
- Prohibits the state from:
  - Reducing the local Bradley-Burns Uniform Sales and Use Tax rate or altering its method of allocation unless to comply with federal law or an interstate compact
  - Decreasing VLF revenue from the 0.65% rate without providing replacement funding to cities and counties
  - Shifting property taxes from cities, counties or special districts with certain exceptions
  - Failing to reimburse cities and counties for the 0.25% local sales tax shifted under the triple flip

No. 1B (2006)

Highway Safety, Traffic Reduction, Air Quality, and Port Security. Makes safety improvements and repairs to state highways, upgrades freeways to reduce congestion, repairs local streets and roads, upgrades highways along major transportation corridors, improves seismic safety of local bridges, expands public transit, helps complete the state's network of carpool lanes, reduces air pollution, and improves anti-terrorism security at shipping ports by providing for a bond issue not to exceed $19.925 billion. **Impact on Fontana: $2.9 received for FY 2007-08 and $2.7 for FY 2008-09.**

No. 2 (1998)

Transportation Funding. Requires loans of transportation related revenues to the General Fund be repaid the same fiscal year, or within three fiscal years if the Governor declares an emergency significantly impacting the General Fund or GF revenues are less than the previous fiscal year's adjusted revenues. Allows loans of certain transportation related revenues to local entities conditioned upon repayment, with interest, within four years. Designates local transportation funds as trust funds prohibiting abolition of such funds created by law. Restricts allocations from local transportation funds to designated purposes relating to local transportation.

No. 4 (1979)

Limitation of Government Appropriations. Also called the Gann Initiative, establishes and defines annual appropriation limits on state and local government entities based on annual appropriations for the prior fiscal year. Requires adjustments for changes in cost of living, population and other specified factors. Although most appropriations are subject to the limit, the law exempts capital outlay, debt service and local government subventions. If the limit is exceeded, the surplus must be returned to the taxpayers within two years. Impact on Fontana: City historically falls well below the Gann spending limit – see page 444.

Legislative Summary – continued

No. 8 (1979)

Temporary Decline in Value. Allows the Assessor to temporarily lower assessments when the market value on January 1 is lower than the factored base year value for that year. Reductions in assessed values are temporary and reviewed annually until factored base year value is again lower than the market value and reinstated and the property will be subject to regular annual 2% increases.

No. 13 (1978)

Tax Limitation. Limits ad valorem taxes on real property to 1% of assessed value with Fiscal Year 1975-76 as the base year, and limits assessment increases to 2% per year. Allows reassessments to market value only when a property is sold. Prohibits state lawmakers from imposing new taxes without a 2/3 vote of the legislature, and prohibits local governments from enacting most new taxes without a 2/3 vote of the electorate. Impact on Fontana: Beginning July 1, 1978, annual losses in property tax revenues.

No. 22 (2010)

The Local Taxpayer, Public Safety, and Transportation Protection Act. Prohibits the state, even during a period of severe financial hardship, from delaying the distribution of tax revenues for transportation, redevelopment, or local government projects and services. Specifically, closes loopholes to prevent taking local taxpayer funds currently dedicated to cities, counties, special districts and redevelopment agencies and revokes the State's authority to borrow local government property tax funds. It prohibits the State from redirecting, borrowing or taking the gasoline excise tax (HUTA) allocated to cities and counties for local street and road maintenance and improvements, and prohibits the State from taking or redirecting public transportation account revenues dedicated to public transit.

No. 26 (2010)

Stop Hidden Taxes Initiative. In some instances, may require new fees, or existing fees that are extended or increased, to be classified as special taxes requiring approval by two-thirds vote of local voters. It adds a new definition of "tax" into the California Constitution providing that any government-imposed charge, levy or exaction of any kind is a tax unless it falls into one of seven express exemptions. Aimed at fees imposed by state and local governments commonly referred to as "regulatory fees." These fees are placed on a particular class of persons or businesses from which the revenues are used to provide a benefit to the public as well as the fee payor, and are typically intended to mitigate the societal and environmental impacts of a business' or person's activities.

Effects of Proposition 13

- Lowered tax burden for elderly and low-income homeowners (proportionate to income)
- Disparate treatment of similarly situated properties
- Disconnect between service costs and revenues deters balanced planning
- Local agency property tax revenues cut by nearly 60%
- Tax rates and shares out of sync with service demands
- Greater reliance on state General Fund for county and school spending
- Greater reliance in cities and counties on user fees and local taxes

Prop 26 Regulatory Fees - Exceptions

- A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government. (e.g., planning permits)
- A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product. (e.g., user fees)
- A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof. (e.g., pet licenses)
- A charge imposed for entrance to or use of local government property. (e.g., facility rental fees)
- A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government as a result of a violation of law, including late payment fees, fees imposed under administrative citation ordinances, parking violations, etc. (e.g., code enforcement fees, parking fines)
- A charge imposed as a condition of property development. (e.g., building permit fees) Assessments and property related fees. (e.g., sewer fees)

Legislative Summary – continued

No. 30 (2012)

Sales and Income Tax Increase Initiative. Besides increase sales and income taxes, initiative guarantees funding for public safety services realigned from state to local governments. **Impact on Fontana: approximately $900,000 received to date.**

No. 42 (2002)

Transportation Congestion Improvement Act. Requires, effective July 1, 2003, existing revenues resulting from state sales and use taxes on the sale of motor vehicle fuel be used for transportation purposes as provided by law until June 30, 2008. Requires, effective July 1, 2008, existing revenues resulting from state sales and use taxes on the sale of motor vehicle fuel be used for public transit and mass transportation; city and county street and road repairs and improvements; and state highway improvements. Imposes the requirement for two-thirds of the Legislature to suspend or modify the percentage allocation of the revenues. **Impact on Fontana: $363,481 received for FY 2002- 03; $720,226 for FY 2005-06. FY 2003-04 & FY 2004-05 allocations previously suspended were repaid with interest in FY 2006-07 totaling $1.1 million. Received $1.6 million for FY 2008-09; $1.7 for FY 2009-10.**

TCRP: Prop 42 Allocations

- Five-year plan with $678 million per year of funding for 141 designated traffic congestion relief projects from gasoline sales tax revenue previously deposited in the state General Fund
- TCRP allocated remaining gasoline sales tax revenues as follows:
  - 20% to public transportation
  - 40% to transportation improvement projects funding the in state Transportation Improvement Program
  - 20% to county street and road improvements
  - 20% to city street and road improvements
- Essential allocation structure remained, although portions of the program were not funded in some years due to severe state General Fund deficits
- TCRP concluded in FY 2007-08 when funding for the 141 designated projects was completed
- Thereafter, all gasoline sales tax revenues were allocated on the 20/40/20/20 formula
- **Funds were effectively eliminated for FY 2010- 11 with the signing of the Gas Tax Swap in March 2010 (ABx8 9)**

No. 46 (1986)

Property Taxation. Provides a further exception to the 1% Proposition #13 limit - it is not applicable to bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978, by two-thirds of the votes cast by the voters voting on the proposition.

No. 47 (1986)

Allocation of Vehicle License Fee Taxes to Counties and Cities. Requires all revenues from taxes imposed pursuant to the Vehicle License Fee Law to be allocated to counties and cities on and after July 1 following its adoption, except fees on trailer coaches and mobile homes and the costs of collection and refunds.

No. 49 (2002)

State Grants for Before and After School Programs. Increases state grant funds available for Before and After School Programs providing tutoring, homework assistance, and educational enrichment. Establishes priority for continued funding level for schools already receiving grants. Makes public elementary, middle and junior high schools, including charter schools, eligible for grants ranging from $50,000 to $75,000. Provides priority for additional funding for schools with predominantly low-income students. Declares that funding for before and after school programs shall be above Proposition 98 base funding, and at least $85 million for first year increasing to $550 million annually if state revenues grow. Impact on Fontana: Provides funding for After School Program, $3.8 million budgeted for FY 2021-22 and FY 2022-23

Legislative Summary – continued

No. 57 (2004)

California Economic Recovery Bond Act. A one-time Economic Recovery Bond of up to $15 billion to pay off the state's accumulated General Fund deficit as of June 30, 2004, and replace the $10.7 billion deficit-financing bonds authorized by the Legislature in 2003. The bond to be repaid through multi-step process that "freed up" a revenue stream dedicated solely to repayment of the bond. The "Triple Flip" diverts one-quarter cent of the sales tax from local governments to a special fund dedicated to the bond's repayment, the diversion of property taxes from school districts to local governments to offset their sales tax loss, and added General Fund payments to school districts to replace their diverted property taxes. Impact on Fontana: Approximately 25% of sales tax revenue was received twice a year, one-half in January and one-half in May, rather than on a monthly basis which negatively impacted cash flow. Triple Flip "unwind" occurred during FY 2015-16.

No. 62 (1986)

Taxation. Local Governments and Districts. Enacts statutes regarding new or increased taxation by local governments and districts. Imposition of special taxes, defined as taxes for special purposes, will require approval by two-thirds of voters.

No. 98 (1988)

School Funding. Establishes a minimum annual funding level for K-12 schools and community colleges, constituting over 70 percent of total K-12 funding and about two-thirds of total community college funding. It includes complicated formulas that basically provide a guaranteed funding source that grows each year with the economy and the number of students which is funded through a combination of State General Fund and local property tax revenues. Impact on Fontana: Created need for ERAF shifts.

No. 111 (1990)

Traffic Congestion Relief and Spending Limitation Act of 1990. Enacts a statewide traffic congestion relief program and updates the spending limit on state and local government to better reflect the needs of a growing California population. It provides new revenues to be used to reduce traffic congestion by building state highways, local streets and roads, and public mass transit facilities.

No. 172 (1993)

Local Public Safety Protection and Improvement Act of 1993. Establishes a permanent statewide half-cent sales tax for support of local public safety functions in cities and counties to partially replace the property taxes shifted from local agencies to local school districts as part of the 1993-94 state budget agreement. **Impact on Fontana: Revenue of $1.5 million budgeted for FY 2020-21.**

Legislative Summary – continued

No. 218 (1996)

Voter Approval for Local Government Taxes. Requires all local property-related fees to comply as follows: (1) No property owner's fee may be more than the cost to provide service to that property owner's land. (2) No fee may be charged for fire, police, ambulance, library service, or any other service widely available to the public. (3) No fee revenue may be used for any purpose other than providing the property related service. (4) Fees may only be charged for services immediately available to property owners. Before adopting a new or increasing an existing property-related fee, information about the fee must be mailed to every property owner, reject the fee if a majority of the property owners protest in writing, and hold an election on the fee. **Impact on Fontana: The City has conducted several Prop. 218 proceedings for revenues such as landscape and lighting assessments and sewer fees.**

Effects of Proposition 218

- Establishes clear Constitutional standard distinguishing locally imposed general taxes (majority voter requirement) from special taxes (super majority requirement)
- Provides citizens with the power to repeal taxes, assessments, fees and charges that are subject to Proposition 218
- Establishes a formal balloting procedure for the adoption of benefit assessments imposed on property
- Requires distinction between special benefits and general benefits regarding assessments
- Requires assessment of public property within an assessment district
- Places the burden of proof for demonstrating special benefit on the local agency imposing the property assessment
- Establishes new category of fees called "propertyrelated fees" requiring new approval procedures and substantive provisions for those fees

Legislative Summary – continued

ASSEMBLY BILLS BY NUMBER

AB 8 (1979)

State law that allocates property tax revenues to local governments and schools.

AB 10 (2013)

Minimum Wage Increase. State law which increases the minimum wage on or after July 1, 2014, to not less than $9 per hour; and on or after January 1, 2016, to not less than $10 per hour. ***Impact on Fontana: Requires increase in wages for several part-time positions and creates compaction issues with other positions.***

AB 63 (2000)

Taxation Disclosure. Permits, under specified conditions, the disclosure of tax information to tax officials of any city until December 31, 2008. ***Impact on Fontana: Allows City staff to cross reference existing business license records with those of the Franchise Tax Board.***

AB 101 (2019)

Housing Development and Financing. Provides $2.5 billion in funding to address California's housing and homelessness crisis. Establishes incentives to encourage cities and counties to increase housing production, establishes a process for a court to determine that a city or county has complied with housing element law, and imposes penalties if cities and counties disregard the direction of a court and continue not to fulfill their responsibilities under housing element law.

AB 147 (2019)

Use Taxes and Collection. Expands the collection of millions in state sales and use taxes from out-of-state sales via the implementation of the landmark U.S. Supreme Court decision in South Dakota v. Wayfair (2018). **Impact on Fontana: Positive impact on sales tax revenues.**

AB 213 (2019)

Currently held in the Legislature with educational efforts with administration continuing. **VLF License Fee Adjustments**. This measure would restore funding to approximately 140 cities that had annexed inhabited nterritory in reliance on previous financial incentives, then suffered significant fiscal harm when those funds were swept away due to the passage of SB 89 (2011). This bill also offers similar incentives to support future annexations of inhabited territory to improve services to affected residents consistent with state Local Formation Commission (LAFCO) policies. ***Impact on Fontana: $900,000 budgeted for FY 2020-21 to fund five (5) new police officer positions.***

AB 485 (2019)

Economic Development Subsidies. Requires local agencies, before approving an economic development subsidy of $100,000 or more for a warehouse distribution center, to provide detailed information related to the impacts of the proposed warehouse, hold annual public hearings and annually report on any granted subsidies.

AB 990 (1999)

Sales and Use Tax. Authorizes cities and counties to collect information from persons seeking to engage in the business of selling tangible personal property and to require that they provide their State Board of Equalization permit number. ***Impact on Fontana: Allows City staff to cross reference existing business license records with those of the Board of Equalization.***

Legislative Summary – continued

AB 1234 (2005)

Compensation and Ethics Training of Local Officials. Rules governing compensation of local officials and requirement for biennial ethics training courses.

AB 1290 (1993)

Community Redevelopment Reform Act of 1993. Revised the definition of a blighted area and enacted numerous revisions in the Community Redevelopment Law, including the imposition of specified time limitations on redevelopment plans, the requirement of the adoption of implementation plans describing the goals and objectives of redevelopment agencies, and the inclusion of specified information on statements of indebtedness required to be filed by redevelopment agencies. ***Impact on Fontana: The City adopted AB 1290 limitations for all Redevelopment Project Areas on November 15, 1994.***

AB 1290 (1993)

Community Redevelopment Reform Act of 1993. Revised the definition of a blighted area and enacted numerous revisions in the Community Redevelopment Law, including the imposition of specified time limitations on redevelopment plans, the requirement of the adoption of implementation plans describing the goals and objectives of redevelopment agencies, and the inclusion of specified information on statements of indebtedness required to be filed by redevelopment agencies. ***Impact on Fontana: The City adopted AB 1290 limitations for all Redevelopment Project Areas on November 15, 1994.***

AB 1486 (2019)

Surplus Land. Intended to address California's shortage of affordable housing, clarifies and strengthens provisions in the Surplus Land Act that will promote the use of public land for affordable housing projects and includes penalties for noncompliance of 30% to 50% of the final sale price. ***Impact on Fontana: Unknown at this time.***

AB 1522 (2014)

Paid Sick Days for Part-Time Employees. Enacted the Healthy Workplaces, Healthy Families Act of 2014 to provide that an employee who, on or after July 1, 2015, works in California for 30 or more days within a year from the commencement of employment is entitled to paid sick days for prescribed purposes, to be accrued at a rate of no less than one hour for every 30 hours worked. ***The City of Fontana has adopted a policy to accrue 24 hours of paid sick leave annually for part-time employees, the cost of which will vary from year to year. The annual cost to the City is estimated at $150,000.***

AB 1600 (1987)

Developer Fees. Counties and cities can charge developer impact fees to pay for public works. ***The City of Fontana charges several developer fees enacted under AB 1600.***

Mitigation Fee Act

AB 1600

- Fees imposed to mitigate the impact of the development on the community
- Fees must be expended for which they are charged
- Revenue deposited in separate dedicated capital facility account
- Requires annual report and findings with regard to unexpended portion

Legislative Summary – continued

AB 1602 (2005)

Supplemental VLF Amounts for Inhabited Annexations. Provided new allocations of Vehicle License Fee (VLF) revenues to cities to remedy the negative effects of certain provisions of the VLF for Property Tax swap of 2004. For cities that annex areas after August 5, 2004 (the date of the swap), this bill provided additional per capita allocation for each person residing in the annexed area at the time of annexation that continues into the future increasing by a growth factor. The per capita amount is derived by multiplying $50 times the growth in total VLF revenues from the most recent fiscal year since 2004-05, divided by the growth in population, approximately mirroring the overall annual change in VLF per capita revenues. ***Impact on Fontana: The City annexed 32 "islands" adding 14,000+ new residents. SB 89 (2011) eliminated this funding.***

AB 1768 (2002)

Education Revenue Augmentation Fund (ERAF) Shift. Required a shift of $75 million of tax increment statewide from redevelopment agencies to ERAF to meet the 2002-03 state budget shortfall. ***Impact on Fontana: One-year shift from Fontana RDA of $1.1 million.***

AB 2220 (2016)

City Elections by District. Authorizes the legislative body of a city to adopt an ordinance that requires the members of the legislative body to be elected by district or by district with an elective mayor without being required to submit the ordinance to the voters for approval. ***Impact on Fontana: Savings from holding a special election.***

AB 2928 (2000)

Comprehensive Transportation Funding Measure. Transfers $4.9 billion from a combination of General Fund and gasoline sales tax revenue to the Traffic Congestion Relief Fund (TCRF) by 2005-06 to fund 141 specific transportation projects over a sixyear period. Due to the state's fiscal condition in the early 2000s, much of this funding was loaned to the General Fund. Later statutes extended the transfer through 2007-08 and specified repayment of prior-year loans. To date, $3.1 billion has been transferred, and payments on prior-year loans will likely be made into the next decade.

AB 3229 (1996)

Local Law Enforcement Supplemental Funding. Allocates $100 million annually for Citizens Option for Public Safety (COPS) program. ***Impact on Fontana: $300,000 revenue budgeted for FY 2021-22 and $300,000 for FY 2022-23 to partially fund parttime cadets and helicopter program.***

ABX1 26 (2011)

Redevelopment Agency Dissolution Act. Phases out the current tax increment funding mechanism for redevelopment agencies and returns property tax revenues to schools, special districts, cities and counties to help sustain their core functions. The failure of the legislative body of the city/county to enact a continuation ordinance to enable its redevelopment agency to continue normal operations on or before October 1, 2011, would lead to the dissolution of the RDA as of October 1, 2011. (see below for lawsuit information)

ABX1 27 (2011)

Redevelopment Agency Continuation Act. Allows redevelopment agencies to avoid dissolution by opting into the Voluntary Alternative Redevelopment Program (VARP). To qualify for the VARP, the sponsor community of an RDA must agree to pay its proportionate shares of $1.7 billion in FY 2011-12 and $400 million annually for subsequent years for redistribution locally. (see below for lawsuit information)

Legislative Summary – continued

ABX4 26 (2009)

The California Redevelopment Association (CRA) filed a lawsuit challenging the constitutionality of both ABX1 27 and ABX1 26 because they violate Proposition 22 which was passed by the voters in 2010. On December 29, 2011, the California Supreme Court issued their decision declaring that ABX1 27 was invalid and that ABX1 26 was valid, and revised the effective dates and deadlines. ***Impact on Fontana: While the full impact is still unclear, no tax increment will be available in the future for projects.***

ABX8 6 (2010)

Supplemental Educational Revenue Augmentation Fund (SERAF). Required a two-year shift of $2.05 billion of tax increment statewide from redevelopment agencies to SERAF to meet the 2009-10 state budget shortfall. The California Redevelopment Association (CRA) filed a lawsuit challenging the constitutionality of the shift, but the Court ruled in favor of the State. ***Impact on Fontana: Year one shift from Fontana RDA of $33.5 million, year two shift of $6.9 million.***

ABX8 9 (2010)

Gas Tax SWAP. Repeals the state sales tax on gasoline; increases the excise tax on gasoline by 17.3 cents and adds annual index that is intended to ensure the new excise tax keeps pace with revenues expected from the sales tax on gas; and increase the sale tax on diesel by 1.75 percent and allocates 75 percent to local transit agencies and 25 percent to state transit programs. The excise tax on diesel is reduced from 18 cents to 13.6 cents. Sales tax revenues from diesel must go to transit funding. In FY 2010-11, the revenues would be allocated to (1) transportation debt service, (2) $54 million monthly set aside for future appropriation by the legislature, and (3) the remainder allocated 50% to State Transportation Improvement Program (STIP) and 50% evenly split between cities and counties using current HUTA formulas. Beginning in FY 2011-12, the revenues will be allocated to (1) transportation debt service and (2) the remainder allocated 44% to STIP, 12% to State Highway Operation and Protection Program (SHOPP), the state's highway safety improvement program, and 44% evenly split between cities and counties using current HUTA formulas. The law includes expressed legislative intent to fully replace the local streets and road funds cities and counties would have received under Proposition 42 state sales tax on gasoline with allocations from the new higher motor vehicle excise tax (HUTA) rate. ***Impact on Fontana: Unknown at this time.***

ABX8 5 (2010)
ABX8 14 (2010)

Payment Delays. Provides that, as a way to deal with anticipated cash flow problems, the State will defer the apportionment of certain revenues from the Highway Users Tax Account (HUTA) in the Transportation Tax Fund, thus deferring the transfer of these revenues to local agencies. Also provides that during the period of that deferral, local agencies receiving Prop 1B funds may borrow from those funds to pay for local street and road maintenance and operations. If the local agency borrow from its Prop 1B funds, must repay the borrowed funds with interest (computed at the current average rate of interest earned by the local agency on amounts currently on deposit) within the same fiscal year in which the funds were borrowed, and must use both the repaid Prop 1B funds and the resulting interest for Prop 1B projects. ***Impact on Fontana: Monthly HUTA payments for July 2010 through March 2011 of approximately $1.4 million were paid in April 2011. Proposition 22, passed in November 2010, disallows these delays in the future.***

Legislative Summary – continued

SENATE BILLS BY NUMBER

SB 1 (2016)

Road Repair and Accountability Act of 2017. Addresses basic road maintenance, rehabilitation and critical safety needs on both the state highway and local streets and road system by increasing per gallon fuel excise taxes, increasing diesel fuel sales taxes and vehicle registration fees, and providing for inflationary adjustments to tax rates in future years. ***Impact on Fontana: Requires increase in wages for several part-time positions and creates compaction issues with other positions.***

SB 2 (2017)

Building Homes and Jobs Act. Imposes a fee of $75 to be paid at the time of the recording of every real estate instrument with a portion of the revenues made available to the Department of Housing and Community Development (HCD) to assist persons experiencing or at risk of homelessness and a portion provided to local governments to support affordable housing, home ownership opportunities and other housing-related programs. ***Impact on Fontana: 2019 allocation to Fontana of $625,000.***

SB 3 (2016)

Minimum Wage Increase. State law which increases the minimum wage on or after January 1, 2017, to not less than $10.50 per hour; on or after January 1, 2018, to not less than $11 per hour; on or after January 1, 2019, to not less than $12 per hour; on or after January 1, 2020, to not less than $13 per hour; on or after January 1, 2021, to not less than $14 per hour; on or after January 1, 2022, to not less than $15 per hour. ***Impact on Fontana: Requires increase in wages for several part-time positions and creates compaction issues with other positions.***

SB 89 (2011)

Vehicle License Fee Shift. Effective July 1, 2011, shifts all City VLF revenues to fund law enforcement grants that previously had been paid by a temporary state tax and, prior to that, by the state general fund. ***Impact on Fontana: Loss of per capita VLF estimated at $670,000 annually and special allocation for newly incorporated annexations estimated at $790,000 annually.***

The Road Repair and Accountability Act of 2017

- **Additional taxes:**
- 12 cents per gallon on gasoline effective November 1, 2017 plus inflationary adjustments
- 20 cents per gallon on diesel fuel effective November 1, 2017 plus inflationary adjustments
- Additional annual vehicle registration tax of $25 to $175 based on market value of vehicle effective January 1, 2018
- Additional annual $100 vehicle registration tax on zero emissions vehicles models 2020 or later effective July 1, 2020

For maintenance and rehabilitation:

- $1.5 billion annually for state highway system
- $1.5 billion annual for local streets and roads
- $200 million for State-Local-Partnership Program for existing and aspiring self-help jurisdictions
- $100 million for active transportation programs

Requires transparency from local agencies on what projects they fund with new revenues. Cities and counties required to send list to California Transportation Commission (CTC), before and after expenditure, of the projects proposed to be funded.

- Lists must be adopted as part of the jurisdiction's budget and include description and location of project, proposed schedule of completion, and estimated useful life of the project
- Lists must be submitted to receive funds, but can be changed to adapt to local needs as long as changes are consistent with bill requirements
- Contains local agency maintenance of effort (MOE) requirement

Legislative Summary – continued

SB 90 (1972)

Property Tax Relief Act. Limits the ability of local agencies and school districts to levy taxes. To offset these limitations, the Legislature declared its intent to reimburse local agencies and school districts for the costs of new programs or increased levels of service mandated by state government. ***Impact on Fontana: The FY 2020-21 budget includes revenues of $100,000 for mandated cost reimbursement although the actual amount received each year varies since the State does not consistently fund the claims.***

SB 211 (2001)

Redevelopment Indebtedness. Allows redevelopment agencies to eliminate the time for incurring indebtedness for redevelopment plans adopted prior to 1994, but makes them subject to statutory tax sharing. ***Impact on Fontana: The City eliminated the deadline to incur indebtedness and triggered the statutory tax sharing in the North Fontana Project Area in 2003, and in the Sierra Corridor Project Area in 2007.***

SB 1029 (2016)

CDIAC Data Collection and Reporting Processes. Requires that the report of proposed issuance of debt submitted to the California Debt and Investment Advisory Commission (CDIAC) include a certification by the issuer that it has adopted local debt policies, which include specified provisions concerning the use of debt and that the contemplated debt issuance is consistent with those debt policies. Also requires state or local agency to submit an annual report for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017, to include specified information about debt issued and outstanding, and the use of proceeds from debt during the reporting period. ***The Fontana City Council adopted the Debt Management Policy on June 13, 2017.***

SB 1045 (2003)

ERAF II. Required redevelopment agencies statewide to shift $135 million to ERAF to reduce the amount of State funding for schools for 2003-04. ***Impact on Fontana: One-year shift from Fontana RDA of $2.0 million.***

SB 1096 (2004)

ERAF III. Local governments agreed to a two-year property tax reduction (2004-05 and 2005-06) and shift of $1.3 billion per year to the State in exchange for support of Proposition 1A, a voter-approved ballot measure that offers protection to local governments from future state revenue losses. Also required redevelopment agencies statewide to shift $250 million for 2004- 05 and $250 million for 2005-06 to ERAF. ***Impact on Fontana: Reduction in General Fund property tax of approximately $2 million (two-year impact) and two-year shift from Fontana RDA of $8.6 million.***

SB 1135 (1993)

Education Revenue Augmentation Fund (ERAF) Shifts. Together with SB 617 and SB 844, required payments from redevelopment agencies for the 1992-93, 1993-94 and 1994-95 fiscal years to the state to meet its obligations to fund education at specified levels under Proposition 98. Three-year shift of $330 million. ***Impact to Fontana: Three-year shift from Fontana RDA of $4.9 million.***

Legislative Summary – continued

OTHER LEGISLATION

Improvement Bond Act of 1915 (1915)

One of the traditional benefit assessment laws that pay for public works with assessment bonds. ***The City issued Fontana Gateway Assessment District No. 89-1 Limited Obligation Bonds under this Act in 1990; the bonds were paid off in March 2008.***

Landscaping and Lighting Act of 1972 (1972)

Local governments levy benefit assessments to pay for public works and public services. ***The City has five landscaping and lighting districts formed under this Act.***

Brown Act (1953)

Open meeting law for local governments. Enacted to safeguard the public's ability to obtain access to and participate in local government meetings and deliberations.

California Environmental Quality Act (1970)

California Environmental Quality Act. Requires public agencies to consider the environmental effects of development projects.

Measure I (1989)

Traffic Congestion Relief. Approved by San Bernardino County voters in November 1989, authorizes the San Bernardino County Transportation Authority to impose a one-half of one percent sales tax applicable in the incorporated and unincorporated territory of the County of San Bernardino for a period not to exceed twenty years. San Bernardino Associated Governments (SANBAG), acting as the Authority, is authorized to administer the programs described in the Measure. Revenue from the tax can only be used for transportation improvement and traffic management programs authorized in the Expenditure Plan. In November 2004, San Bernardino County voters overwhelming voted to continue Measure I for an additional 30 years beyond its expiration date in 2010. ***Impact on Fontana: For the first 14 years, the tax has provided more than $16 million for Fontana's streets and roads. Additional Measure I funds totaling $768 million have been pooled by all of the cities and unincorporated areas in the valley to support freeway improvements, Metrolink trains, Omnitrans subsidies for elderly and disabled riders, major streets that serve as transportation arteries, ridesharing programs, landscaping and traffic management. FY 2021-22 budget includes Measure I revenues of $3.7 million and FY2022-23 budget includes $3.5 million.***

Measure C (2006)

School Bonds. In June 2006, voters in the Fontana Unified School District (FUSD) approved $275 million general obligation bonds to build new schools and modernize or repair existing schools. The bond will pay for 13 new schools by imposing a tax of $59.90 per year for every $100,000 of a home's assessed value for the next 20 years.

Mello-Roos Community Facilities Act (1982)

Mello-Roos Community Facilities Act. Allows local agencies to levy special taxes to pay for public works and some public services. ***The City of Fontana has formed several CFDs to fund infrastructure and services.***

Public Records Act (1958)

Requires public access to public records with limited exceptions.

Legislative Summary – continued

Quimby Act (1975)

Authorizes cities and counties to pass ordinances requiring that developers set aside land, donate conservation easements, or pay fees for park improvements. Revenues generated through the Quimby Act cannot be used for the operation and maintenance of park facilities.

Uniform Public Construction Cost Accounting Act (1983)

Allows local agencies to use alternative bidding procedures when they hire contractors to perform public works projects. Specifically, projects of $30,000 or less may be performed by the agency's own workforce, negotiated contract or purchase order; and projects of $175,000 or less may be contracted by informal procedures as set forth in the statute. **The City of Fontana adopted the Act in June 2009.**

Community Facilities Districts

- May be used to finance the purchase, construction, improvement, expansion or rehabilitation of any real or tangible property with an estimated useful life of five or more years
- Subject to certain restrictions, may also finance services including
- Tax levied by ordinance approved by a two-thirds vote of the registered voters living within the district
- If fewer than 12 registered voters, by landowner vote
- Taxes adjusted annually by resolution
- Taxes collected two a year along with property tax and subject to the same penalties and foreclosure procedures

Acronyms

AB	Assembly Bill
ABC	Alcohol Beverage Commission
ADA	American Disabilities Act
ADDI	American Dream Down Payment Assistance
AQMD	Air Quality Management District
ARC	Annual Required Contribution
ARRA	American Reinvestment and Recovery Act
ASP	After-School Program
ATP	Active Transportation Program
CAFR	Comprehensive Annual Financial Report
CalPERS	California Public Employees Retirement System
CALTRANS	California Department of Transportation
CAP	Cost Allocation Plan
CDBG	Community Development Block Grant
CDIAC	California Debt and Investment Advisory Commission
CEQA	California Environmental Quality Act
CERT	Community Emergency Response Team
CFD	Community Facilities District
CIP	Capital Improvement Program
CMP	Congestion Management Plan
CMTA	California Municipal Treasurers Association
COLA	Cost of Living Adjustment
COPS	Citizens Option for Public Safety
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers
CTC	California Transportation Commission
DDA	Developer Disposition Agreement
DDR	Due Diligence Review
DIF	Development Impact Fee
DMV	Department of Motor Vehicles
DOF	Department of Finance
EDU	Equivalent Dwelling Unit
ERAF	Educational Revenue Augmentation Fund
ESG	Emergency Shelter Grant
FEMA	Federal Emergency Management Agency
FETHAP	Fontana Employee/Teacher Home-Ownership Program
FHLB	Federal Home Loan Bank
FHLMC	Federal Home Loan Mortgage Corporation
FNMA	Federal National Mortgage Association
FPPC	Fair Political Practices Commission
FTE	Full Time Equivalent
FUSD	Fontana Unified School District
FWRP	Fontana Wastewater Reclamation Facility
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Geographic Information System

Acronyms – continued

HAP	Homeownership Assistance Program
HHW	Household Hazardous Waste
HOME	Home Investment Partnership Program
HSIP	Highway Safety Improvement Program
HUD	Housing and Urban Development
HUTA	Highway Users Tax Account
HVAC	Heating, Ventilation and Air Conditioning
ICSC	International Council of Shopping Centers
IEUA	Inland Empire Utilities Agency
ISTEA	Intermodal Surface Transportation Efficiency Act
JPA	Joint Powers Authority
LADWP	Los Angeles Department of Water and Power
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
L.F.	Linear Foot
LLMD	Local Lighting Maintenance District
LMD	Landscape Maintenance District
LMIHF	Low/Moderate Income Housing Fund
MGD	Millions of Gallons per Day
MHZ	Megahertz
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MSFIF	Municipal Services Fiscal Impact Fund
MWD	Metropolitan Water District
NHF	National Homebuyers Fund
NSP	Neighborhood Stabilization Program
OES	Office of Emergency Services
O&M	Operations & Maintenance
OPA	Owner Participation Agreement
OPEB	Other Post-Employment Benefits
OSR	Open Space and Recreation
OTS	Office of Traffic Safety
PARS	Public Agency Retirement Services
PDF	Portable Document Format
PEG	Public, Education and Government
PEPRA	California Public Employees' Pension Reform Act of 2013
PERL	Public Employees Retirement Law
PERS	Public Employees Retirement System
POST	Police Officers Standards and Training
PT FTE	Part-time Equivalent
PTAF	Property Tax Administration Fee
PUC	Public Utilities Commission
RACES	Radio Amateur Civil Emergency Services
RDA	Redevelopment Agency
RMRA	Road Maintenance and Rehabilitation Account
ROPS	Recognized Obligation Payment Schedule
ROW	Right of Way
RPTTF	Redevelopment Property Tax Trust Fund
RTIP	Regional Transportation Improvement Program

Acronyms – continued

SANBAG	San Bernardino Associated Governments
SANCATT	San Bernardino County Auto Theft Task Force
SB	Senate Bill
SBCFCD	San Bernardino County Flood Control District
SBCTA	San Bernardino County Transportation Authority
SBOE	State Board of Equalization
SBPEA	San Bernardino Public Employees Association
SCAG	Southern California Association of Governments
SCE	Southern California Edison
SCMAF	Southern California Municipal Athletic Federation
SEMS	Standardized Emergency Management System
SERAF	Supplemental Education Revenue Augmentation Fund
SLESF	Supplemental Law Enforcement Services Fund
STP	State Transportation Program
TCAC	Tax Credit Allocation Committee
TOT	Transient Occupancy Tax
UAL	Unfunded Accrued Liability
UPS	Uninterrupted Power System
UUT	Utility Users Tax
VCP	Vitrified Clay Pipe
VLF	Vehicle License Fee

Acronyms – continued

All entries are alphabetized by letter rather than by word so that multiple-word terms are treated as single words. In order to gain a fuller understanding of a term, it will sometimes help to refer to the definition of another term. In these cases, the additional term is printed in small capitals.

A-87 Cost Allocation Plan, is a circular published by the Federal Government's Office of Management and Budget (OMB) that establishes principles and standards for determining costs applicable to Federal grants, contracts, and other agreements. These principles and standards recognize "Total Cost" as allowable direct cost plus allowable indirect costs, less applicable credits. The significant difference between this plan and a "Full Cost Allocation Plan" is that "Legislative" costs are not allowable under the A-87 plan.

Account, assets, liabilities, income and expenses as represented by individual ledger pages to which debit and credit entries are chronologically posted to record changes in value. Examples are cash, accounts receivable, accrued interest and expenses.

Account Number, numeric identification of the account.

Accrual Basis or Accrual Method, accounting method whereby income and expense items are recognized as they are earned or incurred, even though they may not yet have been received or actually paid in cash. The alternative is Cash Basis. The City of Fontana uses the widely recognized method of a "Modified Accrual." Method depends on the Fund.

Actual Cost, amount paid for an asset; not its market value, insurable value, or retail value. It generally includes freight-in and installation costs, but not interest on the debt to acquire it.

Accrued Liability, also called "Actuarial Accrued Liability" or "Entry Age Normal Accrued Liability," total dollars needed as of the valuation date to fund all benefits earned in the past by current members.

Actuarial Valuation, determination, as of a valuation date of the Normal Cost, Accrued Liability, and related actuarial present values for a pension plan.

Administrative Expense, often grouped with General Expenses, expenses that are not as easily associated with a specific function as are direct costs of manufacturing, selling or providing services. It typically includes expenses of the headquarters office and accounting.

Adopted Budget, a budget which typically has been reviewed by the public and approved by the legislature prior to the start of the fiscal year. The legal authority to expend money for specified purposes in the fiscal year time period.

Ad Valorem, Latin for according to value. An ad valorem tax is assessed on the value of goods or property; not on the quantity, weight, extent, etc.

Agency Fund, a fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Allocable Costs, are costs that are allocable to a particular cost objective to the extent of benefits received by such objective.

Amortization, the gradual elimination of an asset or liability, such as a bond premium, over a specified period of time.

Appropriation, is the legal authority to expend up to a certain amount of funds during the budget period. For most local governments, the adopted budget document is the source for all or most appropriations.

Audit, an examination of systems, procedures, programs and financial data. The end product of an audit is a report issued by an independent auditor describing how well a local government's financial statements describe its financial condition and the results of its operations.

Balanced Budget, a budget in which planned expenditures do not exceed planned funds available.

Blended Component Unit, component units that are so intertwined with the primary government that they are, in substance, the same as the primary government and are presented as part of the primary government.

Bond, an interest-bearing promise to pay a specified sum of money. The principle amount due on a specific date.

Budget, is a financial plan, including estimated revenues and expenditures, for a specific period of time. The adopted budget is approved by the legislature prior to the start of the fiscal year; a revised budget may be approved during the fiscal year if necessary.

Budgetary Control, the control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Acronyms – continued

Budget Document, the governmental entities detailed financial plan of estimated revenues and expenditures for a specific period of time, normally for 12 months.

Budget Unit, a seven-digit number assigned to separate entities of a business of which to track costs.

Budget Year, is the fiscal year for which the budget is being considered; fiscal year following the current year.

Burden, see overhead.

Calendar Year, continuous period beginning January 1 and ending December 31. This may differ from an organization's Fiscal Year.

CALPERS, California Public Employees Retirement System, a mandatory fringe benefit for City employees.

Capital Expenditure, an acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year and costs more than $5,000.

Capital Improvement Program (CIP), a comprehensive plan which projects the capital needs of the community. Capital improvement plans are essential to sound infrastructure and financial planning. The annual capital budget is derived from the long-term CIP.

Capital Outlay, see capital expenditure.

Capital Project Funds, contain money restricted for construction and acquisition of major capital facilities.

Carryover or Carry Forward process of carrying a budgeted and encumbered item from the current fiscal year to the next fiscal year.

Cash Basis or Cash Method, is an accounting method that recognizes income and deductions when money is received or paid.

Classic Member (under PEPRA), a member who joined CalPERS prior to January 1, 2013, and who is not defined as a New Member.

Community Development Block Grant (CDBG), funds allocated to local government from the federal government based on a formula, but required to be applied for and used within a broad function areas such as community development.

Comprehensive Annual Financial Report (CAFR), official annual financial report of a government.

Consumer Price Index (CPI), measure of change in consumer prices, as determined by a monthly survey of the U.S. Bureau of Labor Statistics. Many pension and employment contracts are tied to changes in consumer prices as protection against inflation and reduced purchasing power. Among the CPI components are the costs of housing, food, transportation, and electricity. Also known as the cost-of-living index.

Contingency, a budgetary reserve set aside for emergency or unanticipated expenditures.

Contractual Services, a series of object codes which include the expense of services procured independently by contract or agreement with person, firms, corporations or other governmental units.

Cost Accounting, is the continuous process of analyzing, classifying, recording and summarizing cost data within the confines and controls of a formal cost accounting system and reporting them to users on a regular basis.

Cost Allocation Plan, the documentation identifying, accumulating, and distributing allowable costs under grants and contracts together with the allocation method used.

Cost Approach, method of appraising property based on adding the reproduction cost of improvements, less deprecation, to the market value of the site.

Cost Basis, original price of an asset, used in determining depreciation and capital gains or losses. It usually is the purchase price, but in the case of an inheritance or gift is the market value of the asset at the time of receipt.

Cost of Living Allowance (COLA), adjustment of wages designed to offset changes in the cost of living, usually as measured by the consumer price index. COLAs are key bargaining issues in labor contracts and are politically sensitive elements of social security payments and federal pensions because they affect millions of people.

Current Cost, present market value of a product or asset, as contrasted with its acquisition cost.

Current Year, is the fiscal year in progress.

Debt Service Fund, a fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Acronyms – continued

Deficit, (1) Insufficiency in an account or number, whether as the result of defaults and misappropriations or of mistakes or shrinkage in value. (2) Excess of the government's spending over its revenues.

Deflation, decline in the prices of goods and services. Deflation is the reverse of inflation; it should not be confused with disinflation which is a slowing down in the rate of price increases.

Demand, economic expression of desire, and ability to pay, for goods and services. Demand is neither need nor desire, the essence of demand is the willingness to exchange value (goods, labor, money) for varying amounts of goods or services, depending upon the price asked.

Department, an element of an organization. The City of Fontana regards Departments as the highest level of summary within the organization. These Departments consist of the lower levels of Divisions and Programs.

Depreciation, loss in value of an asset, whether due to physical changes, obsolescence, or factors outside of the asset.

Designated Fund Balance, Management's intended use of available expendable financial resources in governmental funds reflecting actual plans approved by the City Council.

Development, in real estate, the process of placing improvements on or to a parcel of land; projects where such improvements are being made. Such improvements may include drainage, utilities, subdividing, access, buildings, and any combination of these elements.

Direct Costs, labor and materials that can be identified in the product or service provided.

Direct Labor, cost of personnel that can be identified in the product or service, such as salary of the person who provides the direct service.

Discount Rate Assumption, the actuarial assumption that was called "investment return" in earlier CalPERS reports or "actuarial interest rate" in Section 20014 of the California Public Employees' Retirement Law (PERL).

Discretionary Cost, costs changed easily by management decisions such as advertising, repairs and maintenance, and research and development; also called managed costs.

Division, an organizational element, below Department and above Programs in the City of Fontana's organizational hierarchy.

Division Overhead, the cost of the Division's indirect labor and material/supplies divided by the Division's direct Salary and Wages cost. The result is expressed as a percentage to be applied to direct salary and wages.

Economic Growth Rate, rate of change in the Gross National Product (GNP) as expressed in an annual percentage. If adjusted for inflation, it is called the *real economic growth rate.*

Economies of Scale, reduction of the costs of production of goods due to increasing the size of the producing entity and the share of the total market for the goods. For example, the largest auto producer may be able to produce a given car for a lower cost that can any of its competitors.

Efficiency, measure of productivity relative to the input of human and other resources; originally a measure of the effectiveness of a machine in terms of the ratio of work output to energy input.

Encumbrance, obligations in the form of purchase orders, contracts or other commitments. They cease to be encumbrances when paid, cancelled or when the actual liability is set up.

Enterprise Funds, contain financial records of self-supporting operations such as Sewer Operations.

Entry Age Normal Cost Measure, an actuarial cost method designed to fund a member's total plan benefit over the course of his or her career, designed to yield a rate expressed as a level percentage of payroll.

Expenditure, is the disbursement of money to cover the expenses of a governmental agency's operations. Expenditures relate to the acquisition of goods and services while expenses relate to the utilization of goods and services.

Expense, the actual use of resources, rather than the acquisition of goods and services. Cost incurred in operating and maintaining property.

Fee, cost of service.

Fiduciary Funds are one of the three types of funds utilized by government agencies. These are also referred to as Trust and Agency Funds. These funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Fiscal Year (FY), is the 12-month period in which a governmental agency operates. The fiscal year for the City of Fontana begins July 1 and ends June 30.

Acronyms – continued

Fixed Cost, a cost that remains constant regardless of volume or demand. Fixed costs include salaries, interest expense, rent, depreciation, and insurance expenses.

Franchise, a special privilege granted by a government permitting the continued use of public property, such as refuse disposal and cable television, and usually involving the elements of monopoly and regulation.

Fringe Benefits, compensation that an employer contributes to its employees such as social security, retirement, life/health insurance, or training supplements. Fringe benefits can be either mandatory, such as social security contributions, or voluntary, such as retirement and health insurance benefits. The cost allocation plan specifically defines Fringe Benefits as the object codes that start with the number 7100, specifically: PERS Retirement, Cafeteria Benefit Plan, FICA Hospitalization and Worker's Compensation.

Fringe Benefit Rate, the cost allocation plan expresses this percentage rate based on the calculation of fringe benefit costs divided by salary & wages costs.

Full-Time Equivalent (FTE), a term used to refer to the number of hours for which a position is budgeted. Most full-time employees are paid for 2,080 hours in a year.

Fund, a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources together with related liabilities and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Three *Types* of funds utilized by government agencies: governmental, proprietary and fiduciary.

Fund Accounting, system used by nonprofit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements. Financial reporting is directed at the public rather than investors.

Fund Balance, the balance of net financial resources that are spendable or available for appropriation.

GANN Appropriations Limit, this term refers to Article XIIIB of the California State Constitution that places limits on the amount of proceeds from taxes that state and local governmental agencies can receive and spend each year.

General and Administrative Expense (G & A), the cost of administration that operates in an indirect manner. Specially such indirect services as accounting, payroll, human resources and building use are part of the G&A expense.

General Fund, accounts for such general revenue sources as taxes, fines, licenses and fees. One General Fund exists per government and is usually the largest fund utilized.

General Obligation Bond or GO Bonds are usually limited by state law as to the amount as well as the length of indebtedness that a government can have. These "Full Faith and Credit" bonds are secured by all of the financial assets of the local government, including property taxes.

Generally Accepted Accounting Principles (GAAP), conventions, rules and procedures that define accepted accounting practice, including broad guidelines as well as detailed procedures.

Government Accounting, principles and procedures in accounting for federal, state and local governmental units. The National Council on Governmental Accounting establishes rules. Unlike commercial accounting for corporations, encumbrances and budgets are recorded in the accounts. Assets of a governmental unit are restricted for designated purposes.

Government Enterprise, governmentally sponsored business activity. A utility plant may be a government enterprise, which raises revenue by charging for its services.

Government Funds, this category of funds accounts for all records of operations not normally found in business; General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds are subsets of this category.

Grant, restricted funding source for a project.

Historical Cost, actual expenses incurred during previous fiscal years and is the basis for how trends are determined. Accounting principle requiring that all financial statement items be based on original cost or acquisition cost.

Hourly Billing Rate, the rate of a position on an hourly schedule including the cost of the positions hourly salary plus the hourly fringe benefits costs, plus the division or department overhead costs plus the City's general and administrative costs. This "Total" labor cost per hour is used to determine various costs of services provided to the public.

Acronyms – continued

Indirect Cost, costs which cannot be easily seen in the product or service. Electricity, hazard insurance on the building, and data processing costs are examples of this.

Indirect Labor, wages and related costs of support for administrative employees whose time is not charged directly to the project or service. The efforts of these personnel benefit many of the products or services and direct charging to the project is not realistic.

Indirect Overhead, narrower term than indirect costs, referring to overhead items only.

Inflation, rise in the prices of goods and services, as happens when spending increases relative to the supply of goods on the market.

Infrastructure, support structures within a development; i.e., streets, curbs, gutters, sewers, storm drains, street lighting, etc. Sometimes financed by special assessment or Mello-Roos bonds.

Internal Service Funds, account for the financing of goods or services provided by one department or agency to other departments or governmental agencies on a cost reimbursement basis.

Long-term Debt, debt with a maturity of more than one year after the date of issue.

Low/Moderate Housing, prior to February 1, 2012, State law required that 20% of gross Redevelopment tax increment be set aside to fund housing opportunities for low and moderate-income families.

Maintenance, necessary care and management of equipment and operations. All mechanical equipment and organizations need continual maintenance to forestall the total breakdown of the system.

Major Fund, any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget.

Material, goods used in the providing services or products.

Modified Accrual Basis, governmental accounting method. Revenue is recognized when it becomes available and measurable.

Motor Vehicle In Lieu, State subvention revenue calculated annually by the State on a per capita basis.

Net, figure remaining after all relevant deductions have been made from the gross amount; to arrive at the difference between positive and negative amounts.

New Member (under PEPRA), includes an individual who becomes a member of CalPERS for the first time on or after January 1, 2013, and who was not a member of another public retirement system prior to that date, and who is not subject to reciprocity with another public retirement system.

Normal Cost, the annual cost of service accrual for the upcoming fiscal year for active employees, should be viewed as the long term contribution rate.

Object Codes, are specific numerical classifications for which money is allocated for disbursements.

Operating Budget, plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Expense, a series of object codes which include expenditures for goods and services which primarily benefit the current period and are not defined as personnel services, contractual services or capital outlays.

Operational Audit, process to determine ways to improve production and services. Contrast external audit, which relates to financial statements.

Operations & Maintenance, supplies and other materials used in the normal operations of City department including s books, maintenance materials and contractual services.

Organization, organized structure of roles and responsibilities functioning to accomplish predetermined objectives.

Organization Chart, chart showing the interrelationships of positions within an organization in terms of authority and responsibilities. There are basically three patterns of organization: line organization, functional organization and line and staff organization.

Overhead, indirect expenses of running an organization not directly associated with a particular item of service. For example, wages paid to an employee providing a service and the costs of the required materials for performing the service are direct costs. Electricity, and building insurance are overhead expenses. By applying a factor called the burden rate, cost accounting attempts to allocate overhead, where possible, to the cost of the services provided.

Acronyms – continued

Overtime, time worked in excess of an agreed upon time for normal working hours by employees. Hourly or non exempt employees must be compensated at the rate of one and one-half their normal hourly rate for overtime work beyond 40 hours in a workweek. Working on holidays or weekends is sometimes referred to as overtime work.

Payroll, aggregate periodic amount an organization pays its workers, lists of employees and their compensation.

PEPRA, California Public Employees' Pension Reform Act of 2013, impacts new public employees and establishes a cap on the amount of compensation that can be used to calculate a retirement benefit.

Per Capita, by or for each individual. Anything figured per capital is calculated by the number of individuals involved and is divided equally among all. For example, if property taxes total $1 million in a city and there are 10,000 inhabitants, the per capita property tax is $100.

Period, interval of time as long or short as fits the situation.

PERS, Public Employees Retirement System, a mandatory fringe benefit for City employees.

Personnel Services Costs, a category summarizing object codes of salary and wages and fringe benefit costs.

Prepaid Expense, amounts that are paid prior to the period they cover. Such expenses often include insurance and rent.

Prior Year, is the fiscal year preceding the current year.

Project, a specified task requiring a concentrating effort. Under the project will be a job usually identifying a specific area of improvement and funding

Projection, estimate of future performance made by economists, corporate planners and credit and securities analysts, typically using historic trends and other assumed input.

Proprietary Funds are one of three major fund types. These funds account for records of operations similar to those found in a business, such as Enterprise funds and Internal Service funds.

Pro Rata, proportionate allocation. For example, a pro rata property tax rebate might be divided proportionately (prorated) among taxpayers based on their original assessments, so that each gets the same percentage.

Public Employees' Retirement Law (PERL), contains the primary CalPERS constitutional provisions, statutes and regulations.

Purchase, acquisition that is bought, as contrasted with an exchange, gift, donation or inheritance.

Redevelopment Agency (RDA), was a separate legal entity governed by the California Community Development Law. All redevelopment agencies were dissolved by the State on February 1, 2012.

Resolution, legal order by a government entity.

Revenue, is the money received by a governmental agency to operate. Also referred to as collections or receipts.

Revenue Sources, are specific areas from which revenue is derived, i.e. ad valorem taxes, sales tax, etc.

Rollover, similar to carryover, yet used primarily in adjusting anticipated or budgeted amounts in future years to actual amounts.

Salary, regular compensation received by an employee as a condition of employment. Salaries are composed of basic wage and performance based pay.

Salary & Wages, an employee's monetary compensation for employment. This cost allocation plan defines these as all object codes in the range of numbers 7011 through 7030. For example: Full time employees, part times employees, overtime, special duty pay, uniform allowance and annual leave payoff.

Service, work done by one person that benefits another.

Service Departments, sections, programs or departments of an organization giving service.

Shortfall, smaller amount than planned or budgeted as in a revenue shortfall caused by less than planned development activity and charges.

Special Assessments, a compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Funds, contain resources that are legally restricted for specific purposes.

Spreadsheet, table of numbers arranged in rows and columns, related by formulas.

Acronyms – continued

Staff, in general, persons in an organization.

Standard Cost, has been defined as a forecast or predetermination of what costs should be under normal conditions, thus serving as a basis of cost control.

Straight Time, standard time or number of hours worked established for a particular work period. An employee working straight time is not being paid overtime.

Support Cost Centers, cost centers providing support services (indirect) to service cost centers (direct). The payroll function could be considered a support cost center whereas the police patrol function would be considered a service cost center as it provides a direct service to the public.

Surplus, in general, any excess amount. Remainder of funds appropriated for a particular expense.

Take Home Pay, amount of wages a worker actually receives after all deductions including taxes, have been made.

Target, desired amount or level of performance to obtain.

Taxes, compulsory charges levied by a government to finance services performed for the common benefit. Does not include specific charges made against particular persons or property to current or permanent benefits, such as special assessments, or charges for services rendered only to those paying such charges.

Total Cost, are costs including all ancillary costs. For example, the total cost of a project would include the direct costs and indirect costs.

Transfers In/Out, authorized exchanges of cash or other resources between funds.

Trend, in general, any direction of movement.

Undesignated Fund Balance, available expendable financial resources in a governmental fund that are not the object of tentative management plans (designations).

Unfunded Liability (UAL), when a plan's Value of Assets is less than its Accrued Liability, the difference is the plan's Unfunded Liability.

Unit Cost, compare the volume of work anticipated to the items needed to complete the work and the funds required to purchase these items.

User Charges/Fees, the payment of a fee for direct receipt of a public service by the party benefiting from the service.

Variable, data item that can change its value; also called a *factor* or *element.*

Variance, difference between actual experience and budgeted or projected experience in any financial category.

Worksheet, paper used for intermediate calculations.

Friedman, Jack P., Dictionary of Business Terms, Copyright 1987 by Barron's Educational Services, Inc.

Riley, Susan L., and Colby, Peter W., Practical Government Budgeting, Copyright 1991 by State University of New York.

Hayes, Frederick O.R., Grossman, David A., Mechling Jerry E., Thomas, John S., Rosenbloom, Steven J., Linkages, Copyright 1982, The Urban Institute.

Resolutions

- Resolution of the City Council of the City of Fontana adopting the City's operating budget for the Fiscal Years 2023/24 and 2024/25.
- Resolution of the City Council of the City of Fontana establishing an appropriations limit of $354,836,032 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2023/24.
- Resolution of the City Council of the City of Fontana adopting the Fiscal Years 2023/24 – 2027/2028 Capital Improvement Program.
- Resolution of the Fontana Fire Protection District adopting the District's operating budget for Fiscal Years 2023/24 and 2024/25.
- Resolution of the Fontana Fire Protection District establishing an appropriations limit of $183,989,777 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2023/24.
- Resolution of the Fontana Housing Authority adopting the Authority's operating budget for Fiscal Years 2023/24 and 2024/25.
- Resolution of the Fontana Community Foundation adopting the Foundation's operating budget for Fiscal Years 2023/24 and 2024/25.

RESOLUTION NO. 2023 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA ADOPTING THE CITY'S OPERATING BUDGET FOR THE FISCAL YEARS 2023/24 AND 2024/25

WHEREAS, The City of Fontana is comprised of the following fund types: Governmental Funds and Proprietary Funds;

WHEREAS, the Governmental Fund group is comprised of the following funds: General Fund, Other General Funds, Special Revenue Funds, Debt Service Funds and Capital Project Funds;

WHEREAS, the Proprietary Fund group is comprised of the following funds: Enterprise Funds and Internal Service Funds;

NOW, THEREFORE, be it resolved, determined, and ordered by the City Council of the City of Fontana that, the City's Operating Budget for the Fiscal Years 2023/24 and 2024/25, submitted by the City Manager to the City Council, is herewith adopted for the City of Fontana for the Fiscal Years 2023/24 and 2024/25.

NOW, THEREFORE, be it also resolved, that the 2023/24 and 2024/25 Operating Budget Appropriations are as follows:

	2023/2024	2024/2025
General Fund	$132,674,430	$131,676,400
Other General Funds	$27,545,670	$27,982,240
Special Revenue Funds	$139,023,200	$141,187,430
Debt Service Funds	$4,014,030	$4,010,350
Capital Project Funds	$15,472,920	$8,335,880
Enterprise Funds	$27,713,080	$28,870,210
Internal Service Fund	$6,946,610	$6,511,600
Total Operating Budget	**$353,389,940**	**$348,574,110**

APPROVED AND ADOPTED this 13th day of June, 2023.

READ AND APPROVED AS TO LEGAL FORM:

City Attorney

I, Germaine Key, City Clerk of the City of Fontana, California, and Ex-Officio Clerk of the City Council do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the City Council at a regular meeting thereof, held on the 13th day of June, 2023 by the following vote to wit:

AYES:

NOES:

ABSENT:

ATTEST:

City Clerk of the City of Fontana

Mayor of the City of Fontana

City Clerk

RESOLUTION NO. 2023 –

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA ESTABLISHING AN APPROPRIATIONS LIMIT OF $309,774,607 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2023/24

WHEREAS, Article XIII (B) of the California Constitution provides that the total annual appropriations subject to limitation of the State and of each local government entity for the prior year is to be adjusted for changes in either the growth in the California Per Capita Income or the growth in the non-resident assessed valuation due to new construction and the changes in population within either its own jurisdiction or county in which the public entity is located, and

WHEREAS, pursuant to said Article XIII (B) of the California Constitution, the City Council of the City deems it to be in the best interest of the City of Fontana to establish an appropriations limit for Fiscal Year 2023/24, and

WHEREAS, the City of Fontana has determined that said appropriations limit for Fiscal Years 2023/24 be established in the amount of $309,774,607, calculated using the growth factor in the California Per Capita Income and change in population within the City of Fontana.

NOW, THEREFORE, be it resolved, determined, and ordered by the City Council of the City of Fontana that said appropriations limit herein established may be changed as deemed necessary by resolution of the City Council.

APPROVED AND ADOPTED this 13th day of June, 2023.

READ AND APPROVED AS TO LEGAL FORM:

City Attorney

I, Germaine Key, City Clerk of the City of Fontana, and Ex-Officio Clerk of the City Council do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the City Council at a regular meeting on the 13th day of June, 2023, by the following vote to-wit:

AYES:

NOES:

ABSENT:

_____

City Clerk of the City of Fontana

ATTEST:

_____

Mayor of the City of Fontana

_____

City Clerk

RESOLUTION NO. 2021 –

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA, CALIFORNIA ADOPTING THE FISCAL YEARS 2023/24 - 2027/2028 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the Planning Commission has conducted a public hearing on the FY 2023/24 through 2027/2028 Capital Improvement Program (CIP) and determined the CIP to be in conformance with the City's General Plan; and

WHEREAS, the City Council has conducted a public hearing on the CIP and Future CIP projects, received input from City boards and commissions, and the general public and others; and

WHEREAS, the FY 2023/24 and 2024/25 Fiscal Year Budget includes funding of FY 2023/24 and 2024/25 CIP projects.

NOW, THEREFORE, be it resolved, determined, and ordered by the City Council of the City of Fontana that the FY 2023/24 and 2024/25 CIP projects as outlined in the CIP Proposed Budget are hereby approved and the City Manager is authorized to proceed with the implementation of these CIP projects as planned.

NOW, THEREFORE, BE IT FURTHER RESOLVED, that any additions or deletions by project title for the Adopted FY 2023/24 through 2027/2028 Capital Improvement Program must be authorized only upon recommendation of the City Manager and approval by the City Council; and, that any changes to CIP amounts exceeding ten percent of the original cost estimate will require approval of the City Council as recommended by the City Manager.

APPROVED AND ADOPTED this 13th day of June, 2023.

READ AND APPROVED AS TO LEGAL FORM:

City Attorney

I, Germaine Key, City Clerk of the City of Fontana, and Ex-Officio Clerk of the City Council do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the City Council at an adjourned regular meeting on the 13th day of June, 2023, by the following vote to-wit:

AYES:

NOES:

ABSENT:

_____

City Clerk of the City of Fontana

ATTEST:

_____

Mayor of the City of Fontana

_____

City Clerk

RESOLUTION NO. FFD 2023 –

A RESOLUTION OF THE FONTANA FIRE PROTECTION DISTRICT ADOPTING THE DISTRICT'S OPERATING BUDGET FOR THE FISCAL YEARS 2023/24 AND 2024/25

WHEREAS, the Fontana Fire Protection District is comprised of the Fontana Fire District Grants Fund; Fontana Fire District Fund; Community Facility District (CFD) 2002-2; and the Fire Capital Projects Fund;

NOW, THEREFORE, be it resolved, determined, and ordered by the Fontana Fire Protection District that, the Fontana Fire Protection District's Operating Budget for the Fiscal Years 2023/24 and 2024/25, submitted by the City Manager of the City of Fontana is herewith adopted for the Fontana Fire Protection District of the City of Fontana for Fiscal Years 2023/24 and 2024/25.

NOW, THEREFORE, be it also resolved, that the 2023/24 and 2024/25 Operating Budget Appropriations are as follows:

	2023/2024	2024/2025
Special Revenue Funds	$65,073,720	$68,550,620
Capital Project Funds	7,224,150	224,150
Total Operating Budget	**$72,297,870**	**$68,774,770**

APPROVED AND ADOPTED this 13th day of June, 2023.

READ AND APPROVED AS TO LEGAL FORM:

General Counsel

I, Germaine Key, City Clerk of the City of Fontana, and Ex-Officio Clerk of the Fontana Fire Protection District do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the Fontana Fire Protection District at a regular meeting on the 13th day of June, 2023, by the following vote to-wit:

AYES:

NOES:

ABSENT:

City Clerk of the City of Fontana

ATTEST:

President of the Fontana Fire Protection District

Clerk of the Fontana Fire Protection District

A RESOLUTION OF THE FONTANA FIRE PROTECTION DISTRICT ESTABLISHING AN APPROPRIATIONS LIMIT OF $160,624,502 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2023/24

WHEREAS, Article XIII (B) of the California Constitution provides that the total annual appropriations subject to limitation of the State and of each local government entity for the prior year is to be adjusted for changes in either the growth in the California Per Capita Income or the growth in the non-resident assessed valuation due to new construction and the changes in population within either its own jurisdiction or county in which the public entity is located, and

WHEREAS, pursuant to said Article XIII (B) of the California Constitution, the Fontana Fire Protection District deems it to be in the best interest of the Fontana Fire Protection District to establish an appropriations limit for Fiscal Years 2023/24, and

WHEREAS, the Fontana Fire Protection District has determined that said appropriations limit for Fiscal Years 2023/24 be established in the amount of $160,624,502, calculated using the growth factor in the California Per Capita Income and change in population within the City of Fontana.

NOW, THEREFORE, be it resolved, determined, and ordered by the Fontana Fire Protection District that said appropriations limit herein established may be changed as deemed necessary by resolution of the City Council.

APPROVED AND ADOPTED this 13th day of June, 2023.

READ AND APPROVED AS TO LEGAL FORM:

_____

General Counsel

I, Germaine Key, City Clerk of the City of Fontana, and Ex-Officio Clerk of the Fontana Fire Protection District do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the Fontana Fire Protection District at a regular meeting on the 13th day of June, 2023, by the following vote to-wit:

AYES:

NOES:

ABSENT:

_____

City Clerk of the City of Fontana

ATTEST:

_____

President of the Fontana Fire Protection District

_____

Clerk of the Fontana Fire Protection District

RESOLUTION NO. FHA 2023 –

A RESOLUTION OF THE FONTANA HOUSING AUTHORITY ADOPTING THE AUTHORITY'S OPERATING BUDGET FOR THE FISCAL YEARS 2023/24 AND 2024/25

WHEREAS, the Fontana Housing Authority is comprised of the following fund types: Special Revenue Funds and Capital Project Funds;

NOW, THEREFORE, be it resolved, determined, and ordered by the Fontana Housing Authority that the Operating Budget for the Fiscal Years 2023/24 and 2024/25, submitted by the Executive Director, is hereby adopted.

NOW, THEREFORE, be it also resolved, that the 2023/24 and 2024/25 Operating Budget Appropriations are as follows:

	2023/2024	2024/2025
Special Revenue Funds	$1,602,820	$1,607,140
Capital Project Funds	255,700	217,700
Total Operating Budget	**$1,858,520**	**$1,824,840**

APPROVED AND ADOPTED this 13th day of June, 2023.

READ AND APPROVED AS TO LEGAL FORM:

General Counsel

I, Germaine Key, City Clerk of the City of Fontana, and Ex-Officio Clerk of the Fontana Housing Authority, do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the Fontana Housing Authority at a regular meeting on the 13th day of June, 2023, by the following vote to-wit:

AYES:

NOES:

ABSENT:

Secretary of the Fontana Housing Authority

ATTEST:

Chairperson of the Fontana Housing Authority

Clerk of the Fontana Housing Authority

RESOLUTION NO. FCF 2023 –

A RESOLUTION OF THE FONTANA COMMUNITY FOUNDATION ADOPTING THE FOUNDATION'S OPERATING BUDGET FOR THE FISCAL YEARS 2023/24 AND 2024/25

WHEREAS, the Fontana Community Foundation is comprised of the Fontana Community Foundation Fund;

NOW, THEREFORE, be it resolved, determined, and ordered by the Fontana Community Foundation that, the Fontana Community Foundation's Operating Budget for the Fiscal Years 2023/24 and 2024/25, submitted by the City Manager of the City of Fontana is herewith adopted for the Fontana Community Foundation of the City of Fontana for Fiscal Years 2023/24 and 2024/25.

NOW, THEREFORE, be it also resolved, that the 2023/24 and 2024/25 Operating Budget Appropriations are as follows:

	2023/2024	2024/2025
Fontana Community Foundation	$13,620	$6,620

APPROVED AND ADOPTED this 13th day of June, 2023.

READ AND APPROVED AS TO LEGAL FORM:

General Counsel

I, Germaine Key, City Clerk of the City of Fontana, and Ex-Officio Clerk of the Fontana Community Foundation do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the Fontana Community Foundation at a regular meeting on the 13th day of June, 2023, by the following vote to-wit:

AYES:

NOES:

ABSENT:

Clerk of the Fontana Community Foundation

ATTEST:

Chairperson of the Fontana Community Foundation

Clerk of the Fontana Community Foundation





FONTANA
CALIFORNIA

