FONTANA
CALIFORNIA

CITY OF FONTANA

ADOPTED Operating Budget





2025/2026 - 2026/2027



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 "Jesse" 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
Jennifer Barcenas	Director of Innovation & Technology
Jeffrey Baughman	Director of Building and Safety
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 L. Voss	Director of Human Resources
Christina Rudsell	Deputy City Clerk

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Introduction



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- 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 Adopted Operating Budget Fiscal Years 2025/26 and 2026/27

DATE: June 10, 2025



It is with pleasure that I present for your review and consideration the 2025/26 and 2026/27 Adopted 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.

In November of 2024, voters approved Measure T, a new local sales tax measure that will provide vital funding to support the City's operations and infrastructure needs. The measure is projected to generate $42.7 million in FY 2025/26 and $44.0 million in FY 2026/27. These new revenues are being allocated with 50% dedicated to infrastructure projects - including pavement rehabilitation, storm drain maintenance, and park improvements totaling $21.4 million - and the remaining 50% supporting City operations. On the operational side, this funding has allowed the City to add 25 new positions, five of which are for new sworn officers, and implement market-based salary increases to improve employee retention and service delivery. The additional funding ensures that essential programs can move forward and that the City can maintain the level of service our residents expect and deserve.

There are six bargaining groups and the City is currently in negotiations with two, Police Management Association and Police Officer Association whose contracts expired June 30, 2024 and June 30, 2025 respectively. The contracts for the remaining groups will expire on June 30, 2027.

The rising cost of living continues to place pressure on the City's workforce, making cost-of-living adjustments essential to remain competitive and retain talent. In FY 2024/25, four Memoranda of Understanding were successfully negotiated, along with a Comprehensive and Compensation Study, both of which will have a compounding financial impact beyond FY 2025/26. As a result of these agreements, 4% COLAs have been included in both FY 2025/26 and FY 2026/27.

	FY 2024-25 Adopted	FY 2024-25 Current*	FY 2025-26	Change from FY 2024-25 Current	FY 2026-27	Change from FY 2025-26	
Total Revenues							
General Fund	$ 149,082,850	$ 157,677,841	$ 197,996,520	$ 40,318,679	$ 204,593,030	$ 6,596,510	The overall revenue budget for Fiscal Year 2025/26 is $435.7 million, an increase of $52.2 million (13.6%) over the current year adopted budget, a decrease of $145.1 million (25.0%) from the current year adjusted budget. The overall revenue budget for Fiscal Year 2026/27 is $448.3 million, an increase of $12.6 million (2.9%) over the adopted Fiscal Year 2025/26 budget.
Other General Fund	14,458,350	16,575,227	16,901,360	326,133	17,375,960	474,600	
Special Revenue Funds	88,669,040	181,950,904	69,777,810	(112,173,094)	71,617,720	1,839,910	
Debt Service Funds	1,381,300	1,125,300	1,120,700	(4,600)	1,119,300	(1,400)	
Capital Projects Funds	20,709,800	102,962,492	23,720,870	(79,241,622)	23,454,880	(265,990)	
Enterprise Funds	32,465,000	32,615,000	32,462,650	(152,350)	32,462,650	-	
Internal Service Funds	8,207,590	8,586,856	8,588,190	1,334	8,588,190	-	
Fire Protection District	65,459,780	74,267,289	81,658,990	7,391,701	86,290,710	4,631,720	
Housing Authority	3,070,050	5,040,875	3,468,020	(1,572,855)	2,823,350	(644,670)	
Community Foundation	-	2,500	2,500	-	2,500	-	
Totals	**$ 383,503,760**	**$ 580,804,284**	**$ 435,697,610**	**$ (145,106,674)**	**$ 448,328,290**	**$ 12,630,680**	
Total Expenditures							
General Fund	$ 131,676,400	$ 143,912,203	$ 153,758,210	$ 9,846,007	$ 160,029,210	$ 6,271,000	The overall expenditure budget for Fiscal Year 2025/26 is $395.0 million, an increase of $46.4 million (13.3%) over the current year adopted budget, a decrease of $350.0 million (47.0%) from the current year adjusted budget. The overall expenditure budget for Fiscal Year 2026/27 is $402.0 million, an increase of $6.9 million (1.8%) over the adopted Fiscal Year 2025/26 budget.
Other General Fund	27,982,240	39,714,862	34,800,970	(4,913,892)	34,423,280	(377,690)	
Special Revenue Funds	71,023,040	213,646,309	62,826,310	(150,819,999)	62,936,540	110,230	
Debt Service Funds	4,010,350	3,994,350	3,991,500	(2,850)	3,989,230	(2,270)	
Capital Projects Funds	7,894,030	163,305,185	24,215,740	(139,089,445)	24,829,460	613,720	
Enterprise Funds	28,870,210	38,629,080	29,149,130	(9,479,950)	29,358,190	209,060	
Internal Service Funds	6,511,600	14,671,292	12,136,050	(2,535,242)	11,159,670	(976,380)	
Fire Protection District	68,774,770	115,922,409	72,910,770	(43,011,639)	74,508,670	1,597,900	
Housing Authority	1,824,840	11,187,411	1,157,100	(10,030,311)	643,900	(513,200)	
Community Foundation	6,620	28,798	76,400	47,602	76,600	200	
Totals	**$ 348,574,100**	**$ 745,011,899**	**$ 395,022,180**	**$ (349,989,719)**	**$ 401,954,750**	**$ 6,932,570**	

*Excludes operating transfers in and operating transfers out. Includes carryover project revenue of $69.4 million and and carryover project funding of $237.4 million

General Fund

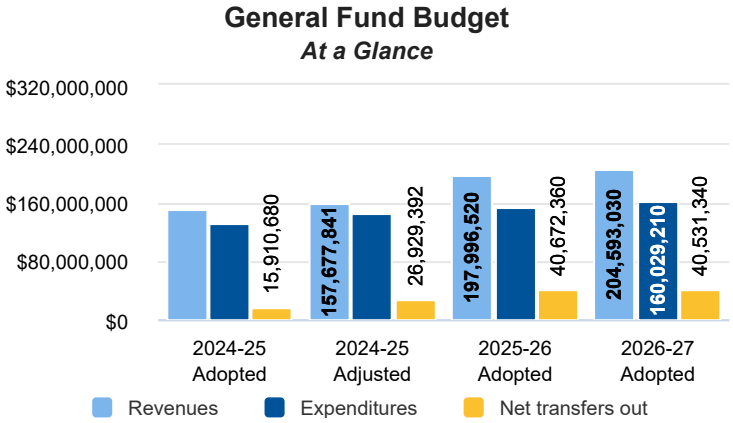
The adopted budget of the City's General Fund is balanced for Fiscal Years 2025/26 and 2026/27. There are sufficient recurring revenues to cover recurring expenditures.

General Fund revenues for FY 2025/26 are projected at **$198.0 million**, an increase of $48.9 million or 32.8% from the current year adopted budget, and an increase of $40.3 million or 25.6% over the current year adjusted budget. Major changes in revenues from the current year adjusted budget include the following:

- Transactional Use Tax (TUT) revenue increase of $42.7 million reflecting the passage of Measure T, approved on November 5, 2024, with an effective date of April 1, 2025
- Property Tax revenue increase of $3.4 million due to an estimated 3% growth in assessed property valuations and continued development across the city
- Other Revenues category decrease of $0.5 million primarily attributable to decrease tax incremental from DeClez Channel fees and recycled water revenue
- Reimbursables revenue decrease of $1.2 million due to a decrease in weed abatement and development related reimbursements
- From Other Agencies revenue increase of $2.6 million largely driven by higher reimbursements from the Fire District. The growth reflects increased cost allocation and staff time reimbursement tied to interagency services

General Fund revenues for FY 2026/27 are projected at **$204.6 million**, an increase of $6.6 million or 3.3% from the adopted FY 2025/26 budget. Major changes in revenues include the following:

- Transactional Use Tax (TUT) revenue increase of $1.3 million reflecting conservative forecasted growth due to economic uncertainties
- Property Tax revenue increase of $2.7 million reflecting an increase of 5.7% due to increased in city-wide assessed property valuations and continued development
- Interest and Rentals decrease of $0.2 million due to a decrease in lease interest associated with Jr. Lien Bonds



General Fund expenditures for FY 2025/26 of $153.8 million reflect an increase of $22.1 million or 16.8% more than the current year adopted budget, and an increase of $9.8 million or 6.8% more than the current year adjusted budget.

General Fund expenditures for FY 2026/27 of $160.0 million reflect an increase of $6.3 million or 4.1% more than the adopted FY 2025/26 budget.

Increases are primarily attributable to an increase in full-time positions, contractual obligations related to full-time City staff, and other operating costs as follows:

Contractual obligations related to City staff	$2.9 million
Twenty-five new positions added	3.0 million
4% Cost of Living Adjustment per new MOUs	1.4 million
Risk liability cost increase	0.7 million
	$8.0 million total

General Fund net transfers out for FY 2025/26 of $40.7 million reflect an increase of approximately $24.8 million or 155.6% from the current year adopted budget, and an increase of approximately $13.7 million or 51.0% from the current year adjusted budget. Major changes in net transfers include the following:

- a decrease in transfers in for cost allocation of $0.3 million and park maintenance of $1.1 million
- an increase in transfer out for capital projects related to new TUT revenue of $21.4 million
- an increase in transfers out for pavement rehabilitation/sidewalk reconstruction projects of $1.4 million
- an increase in transfers out for technology services (HRP) of $2.5 million and facility maintenance of $0.4 million
- an increase in transfers out for operating expenses at various CFDs throughout the City of $1.2 million
- a decrease in transfers out for fleet maintenance of $2.2 million
- an increase in transfers in for CFD#1 Police Services of $0.7 million

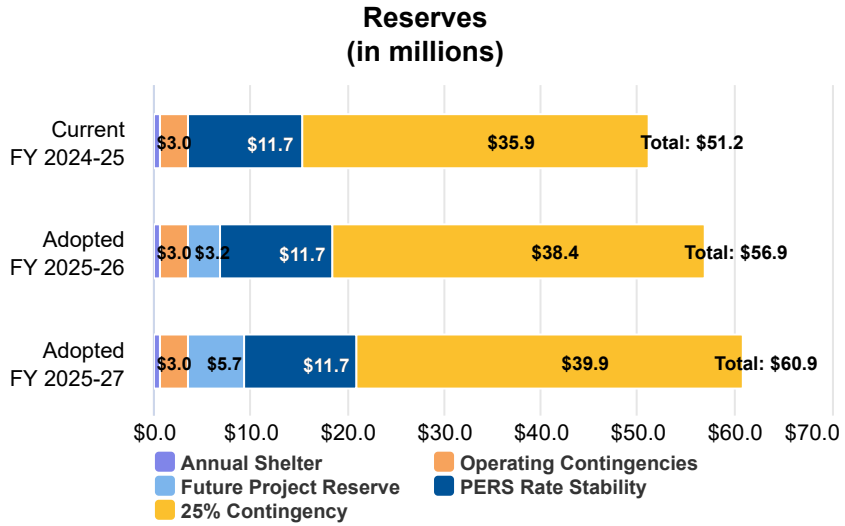
General Fund net transfers out for FY 2026/27 of $40.5 million are slightly more than the adopted FY 2025/26 budget by $0.1 million.

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

Although the City restated its reserves and increased its overall Contingency Reserve to 40% of annual on-going appropriations at budget adoption, it is currently funded at 25%. Per the City's fund balance and reserve policy, reserves will be fully funded within 10 years. This reserve 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, the PERS Rate Stability, Operating Contingencies and Future Projects and Reserves total $56.9 million for FY 2025/26 and $60.9 million for FY 2026/27.

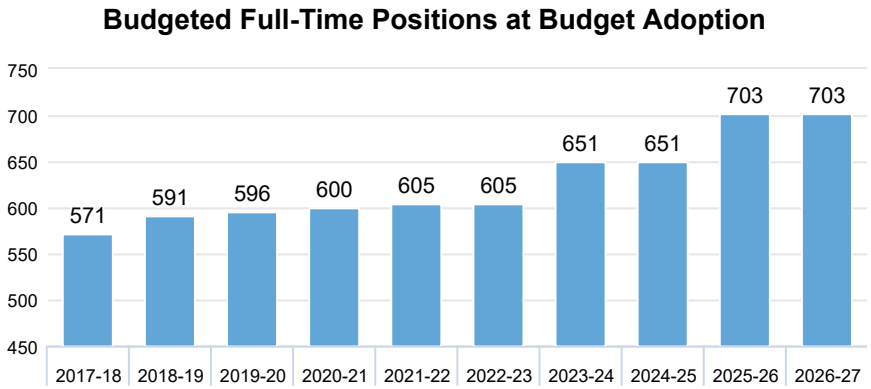
The City's Issuer Credit Rating as provided by Standard and Poor's Ratings Services is AA- with a stable outlook. The City's overall creditworthiness, including its capacity and willingness to meet its financial commitments as they come due, was cited as the primary reason. Standard and Poor's indicated 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

A total of 25 new positions are adopted for Fiscal Year 2025/26 and 2026/27, reflecting a total General Fund increase of $3.0 million and Other Funds increase of $0.6 million. These additions are aimed at supporting critical service areas and operations needs across multiple departments.

The new positions span seven departments including City Administration (4 FTEs), Administrative Services (2 FTEs), Community Services (2 FTEs), Innovation & Technology (2 FTEs), Building & Safety (2 FTEs), Public Works & Engineering (8 FTEs), and Police Department (5 FTEs). Positions range from technical and engineering roles to public safety and administrative support. A complete list of adopted classifications, position counts, and funding sources is available on page 20.



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, adopted revenues for FY 2025/26 have increased by approximately $0.3 million and adopted expenditures have decreased by $4.9 million primarily due to a one-time settlement paid included in the current year budget and reduction in personnel for staff being moved back to the General Fund. When compared to FY 2025/26, adopted revenues for FY 2026/27 have increased by $475,000 and adopted expenditures have decreased by $378,000.

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. Adopted revenues have decreased by $112.2 million and adopted expenditures have decreased by $150.8 million primarily due to one-time projects and American Rescue Plan Act (ARPA) funding in the current year adjusted budget. When compared to FY 2025/26, adopted revenues for FY 2026/27 have increased by $1.8 million and adopted expenditures have increased by $0.1 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 $55.3 million at June 30, 2024. Annual debt service payments are approximately $4.1 million. Revenues and expenditures remain basically the same for both FY 2025/26 and 2026/27.



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 $103.0 million exceed the FY 2025/26 adopted revenues by $79.2 million and FY 2026/27 adopted revenue are less than FY 2025/26 by $0.3 million. The current year budgeted expenditures of $163.3 million exceed the FY 2025/26 adopted expenditures by $139.1 million primarily due to carryover project funding from the previous fiscal year and the addition of the new Capital Project - TUT funded by the new Measure I approved by the Fontana voters and increases funding by $21.4 million in FY 2025/26 and by $22.0 million in FY 2026/27. FY 2026/27 adopted expenditures exceed FY 2025/26 by $0.6 million. Any amounts unspent at year end will be carried forward into the next year at the First Quarter Budget Review..



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. Adopted revenues for FY 2025/26 are less than the current year budget by $152,000 while adopted FY 2026/27 revenues will remain the same. FY 2025/26 adopted expenditures are less than the current year budget by $9.5 million and with an increase in FY 2026/27 adopted budget of $0.2 million, primarily due to unspent funding carried forward in the current year budget.

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. Adopted revenues for FY 2025/26 exceed the current year by $1,000 reflecting increasing costs but are the same as FY 2026/27. Adopted expenditures for FY 2025/26 are $2.5 million less than the current year budget; and FY 2026/27 adopted expenditures are $1.0 million less than FY 2025/26. The current year includes a carryover for vehicle purchases from the prior year.



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 2025/26 revenues are expected to increase by $7.4 million and FY 2026/27 revenues are expected to increase by $4.6 million.These increases are primarily due to 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 2025/26 expenditures reflect a decrease of $43.0 million primarily due to the one-time expenses budgeted in the previous fiscal year, there is an increase in the County contract of $3.3 million which includes an increase in salary and benefit costs due to MOU negotiations for Local 935 suppression staff of $2.5 million. The FY 2026/27 adopted expenditures are $1.6 million less than FY 2025/26 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 2025/26 revenues are expected to decrease by $1.6 million, and FY 2026/27 is similarly expected to have a decrease of $0.6 million. Current year expenditures exceed the FY 2025/26 adopted expenditures by $10.0 million due to current year project costs, while FY 2026/27 expenditures will see a decrease of $0.5 million.

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 by $57,000 from the current year adjusted budget while revenues budgeted in the adopted fiscal year remain unchanged from the current 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 adopted capital budget for Fiscal Year 2025/26 through 2031/32 is $1,294.7 million and contains 165 projects. Of that amount, the adopted capital budget includes $22.7 million for FY 2025/26 and $20.4 million for FY 2026/27 of funding for new and ongoing projects.

- **City Slurry Seal** – funds $1.5 million for 2025/26 and 2026/27 from the Capital Reinvestment fund to continue applying slurry seal on existing pavement roadways to extend the service life of the pavement.
- **Sidewalk Reconstruction** – funds $0.7 million for 2025/26 and 2026/27 from the Capital Reinvestment fund to replace sidewalks throughout the City. This project focuses entirely on repairing damaged sidewalks and enhancing pedestrian paths of travel throughout the city.
- **Sidewalk Rehabilitation** – funds $0.3 million for FY 2025/26 and FY 2026/27 from the Capital Reinvestment Fund to continue repairing/replacing deficient sidewalks throughout the City based on the information generated from the Sidewalk Condition Survey.
- **IT INF Hardware Replacement Program** – funds $1.1 million for FY 2025/26 and FY 2026/27 from the City Technology fund to implement an ongoing replacement program and upgrade of essential technology infrastructure, including servers, networking equipment, storage systems, and security appliances.
- **IT OPS Hardware Replacement Program** – funds $1.1 million for FY 2025/26 and FY 2026/27 from the City Technology fund to implement an ongoing replacement program for endpoint and audio-visual (A/V) hardware, including desktop computers, laptops, tablets, printers, scanners, plotters, mobile data computers in public safety vehicles and A/V systems.
- **Pickleball Court** – funds $2.0 million for FY 2025/26 from the Capital Project - TUT fund to construct pickleball courts at the existing Seville Park located along Seville Avenue between Cypress and Juniper Avenue. A parking lot, landscape, shade structures, and lighting will be included.
- **ADA Ramps Reconstruction** – funds $0.5 million for FY 2025/26 from the Measure I 2010-2040 Local fund to design and reconstruct non-compliant ADA ramps at various locations in the City. Non-compliant ADA ramps are continuously reconstructed as part of the pavement rehabilitation projects. However, some ADA ramps need detailed engineered design and field surveying due to the complexity of current site condition and topography.
- **RMRA** - funds $5.6 million for FY 2025/26 and $5.8 million for FY 2026/27 from the Road Maintenance & Rehab fund to facilitate the overlay and rehabilitation of street pavement and the reconstruction of ADA-compliant curb ramps. A computerized pavement management system is used to determine the priority for street projects. Projects budgeted the next two years include work on: Grid 5 Hunter's Ridge/Coyote Canyon South, Grid 26 Residential and Collector Streets - Foothill-Merril, Citrus-County Line, Grid 5 & 6 Hunter's Ridge/Coyote Canyon Central, Grid 35: Sierra: Randall-San Bernardino.
- **Pavement Rehabilitation** - funds $10.0 million for FY 2025/26 and FY 2026/27 from the Capital Project - TUT fund to facilitate the overlay and rehabilitation of pavement in various locations throughout the city. Projects budgeted the next two years include work on: Grid 52 Collector Streets, Grid 48 Residential Collector Streets, Grid 48 Residential Streets, Village of Heritage Liberty Parkway East & West patchwork, Grid 51 North, Village of Heritage Yosemite Loop, Hunger's Ridge/ Coyote Canyon South,

Significant Events of FY 2024-25

- **Business Empowerment Loan Program:** On April 2, 2024 Fontana City Council approved a revolving loan fund aimed to support the vitality of Fontana's business community and was launched as the Business Empowerment Loan. This loan offers businesses an alternative to traditional loans, credit cards, or high interest debe financing and can be used for various purposes, such as: working capital, construction, business expansion, inventory, credit consolidation, and export financing. To date, three businesses have received funding for a total loan amount of $125,490.

- **The Path:** As part of Fontana's 2024 Homeless Action Plan to improve the lives of our most vulnerable residents The Path, Fontana's Homelessness Prevention Resource and Care Center,was opened on July 1, 2024 to the community for access to emergency housing and shelter for homeless individuals. The Path was created by using what was previously used as a motel into a center that will eventually provide beds for 120 affected people.
- **Miller Park Amphitheater Fencing:** This project consisted of constructing a fence with access gates around Miller Park and the amphitheater. This fence provides controlled access points for vehicle and pedestrian usage during major community events. The construction phase began in Summer of 2023 and was completed late January 2025.
- **Fire Station 81:** As part of the Fire Master Plan, the Fire Station #81 project involved the construction of a new fire station at the northern end of Fontana city limits at Sierra Ave and Casa Grande Ave. The Summit at Rosena Specific Plan area had a response time of greater than six minutes while the District aims to meet a less than five minute response time. The construction of this new fire station allows the response time for this northern area of the City to be reduced to less than five minutes. Fire Station #81 was placed into service as of June 2024 with a project cost of $9.9 million and an estimated project completion date of July 2025.
- **Sierra Widening Project**: In response to continued growth and increasing traffic volumes in northern and central Fontana, the Sierra Widening Project widened Sierra Ave, between Foothill Blvd and Baseline Ave, to six travel lane configuration. Related improvements include the construction of a raised, landscaped median; installation of decorative traffic signals and upgraded lighting; and the addition of curb, gutter, and sidewalks. The project also includes a new traffic signal at Sierra and Reed Ave, modifications to the existing signal at Sierra and Miller Ave, and the underground of overhead utility lines. These enhancements are intended to alleviate traffic congestion, improve roadway safety, and support the city's long-term infrastructure needs. The total cost of the project is $19.8 million.
- **Downtown Parking Structure:** New parking structure located on Wheeler & Arrow Blvd., in what used to be the Human Resources parking lot, provides an additional 300-350 parking spaces within a newly constructed four-tier structure and two elevators. Construction for this project began in February 2025 and will be completed in July 2025. This structure serves as public and employee parking for the Civic Center campus, Miller Park and Amphitheater, and will provide additional parking for our increasing downtown developments.
- **City Hall Renovation Phase 1:** The project will consist of demolishing the existing annex building located at 17001 Upland Ave in Fontana and construct a two-story building. The first floor will expand parking options and the second floor will contain office space. The adopted building will be occupied by Fire Administration staff, Human Resources, Community Services, KFON, COAST, and Code Compliance/Environmental Services. Construction of this project began January 2024 and the estimated completion date is August 2025.
- **Cypress Storm Drain:** Construction continues for the new storm drain system along Cypress Ave from Orange Way to Foothill Blvd and along Foothill Blvd from Cypress Ave to Sierra Ave. The improvements will enhance circulation along the designated roadways, directing storm drain flow from the roadway into an underground storm drain system. The improvements will also include the construction of a landscape median along Foothill Blvd from 600' east of Cypress Ave to Sierra Ave with a signal modification at Foothill Ave and Juniper Ave. Construction completion is estimated in late 2026.
- **San Sevaine Trail:** This multi-jurisdictional cooperative project consists of the construction of a 1.25 mile multi-user trail beginning at the Pacific Electric Trail in the City of Fontana and terminates at Banyan Street in the City of Rancho Cucamonga. The paved trail will be accessible to bicyclists and pedestrians along the East Etiwanda Creek/San Sevaine Flood Control channel. The project is primarily funded by Recreational Trails Program and Congestion Relief Program grant funds with contributing funds from the Mobile Source Air Pollution Reduction Committee Grant. Construction completion is scheduled for Summer 2025.
- **Pavement Rehabilitation Program:** This project involves the overlay and rehabilitation of street pavement and the reconstruction of ADA-Compliant curb ramps. The city will maintain a computerized pavement management plan to determine the priority for street projects.

Challenges Ahead

As we prepare for FY 2025/26, the City anticipates continued inflationary pressures driven in part by global economic factors and potential shifts in federal trade policy, including the possible expansion of tariffs on imported goods. These measures are expected to raise the cost of materials, vehicles, and equipment essential to City operations and capital projects. In addition, the rising cost of living continues to impact our workforce, necessitating cost-of-living adjustments to remain competitive and retain talent. These combined pressures have been carefully considered in the development of this budget to ensure that essential services are maintained while promoting fiscal responsibility and long-term sustainability. 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 43.

- **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) projects increases of 3.8% and 3.5% in 2026 and 2027 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.** Over the past two years, demand for housing in Fontana has increased, with home sales rising by approximately 6.8% year-over-year as of April 2025. Despite elevated mortgage interest rates, buyer activity has remained strong, indicating continued interest and competition in the local market. At the same time, the median home price has increased from around $610,000 in 2023 to approximately $650,000 in 2025, reflecting a 6.6% increase. This price growth, while moderate, highlights ongoing upward pressure on housing costs due to limited inventory and steady demand.
- ***State Budget.*** The Governor's May Revision for the fiscal year 2025/26 budget of $321.9 billion, including $226.4 billion from the General Fund, forecasts an estimated deficit of up to $11.9 billion, attributed to declining revenues and increased expenditures 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 maximizing 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 2025/26 and 2026/27 Operating Budgets from various funds to this critical area total $14.5 million and $12.5 million, respectively.

Conclusion

The Fiscal Years 2025/26 and 2026/27 Budget as adopted 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 2023-2025 Two-Year Operating Budget for the thirtieth 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, 2023.

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 two years.
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.



BUDGET AWARDS

California Society of Municipal Finance Officers (CSMFO)



California Society of Municipal Finance Officers

Certificate of Award

Operating Excellence
Fiscal Years 2023-2024 & 2024-2025

Presented to the

City of Fontana

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

January 29, 2024

Rich Lee
2023 CSMFO President

James Russell-Field, Chair
Recognition Committee

Dedicated to Excellence in Municipal Financial Reporting

City Council Priorities

Maintaining the City's 40% 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 Strategic Goals and Objectives

The City Council goals and objectives provide the framework in which the Operating Budget for Fiscal Years 2025/26 and 2026/27 were prepared. On January 30, 2025, the City Council, during their Strategic Goal Setting meeting, updated and adopted the new City Council Strategic Goals and Objectives:

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 CREATE AND MAINTAIN A DYNAMIC TEAM

- Support the decisions of the majority once made
- Promote stability and predictability by providing consistent policy direction
- Communicate Goals and Objectives to all commissions and employees
- Ensure commissions work within clear guidelines to achieve Council goals
- Emphasize staff development

GOAL #3 TO INCREASE CITIZEN INVOLVEMENT

- 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
- Provide the community with information on development projects

City Council Strategic Goals and Objectives - continued

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

- Create a memorable customer experience with every interaction
- Improve services through the effective use of technology
- Ensure that public debate is based on accurate information
- Correct problems immediately

GOAL #5 TO PRACTICE SOUND FISCAL MANAGEMENT

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

GOAL #6 TO PROMOTE ECONOMIC DEVELOPMENT

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

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 through code enforcement, street sweeping, and landscape maintenance
- Focus on relief of traffic congestion
- Create and promote community through people, parks, and programs
- Utilize Measure I funds wisely

City Council Strategic Goals and Objectives - continued

GOAL #8 TO CONCENTRATE ON INTERGOVERNMENTAL RELATIONS

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

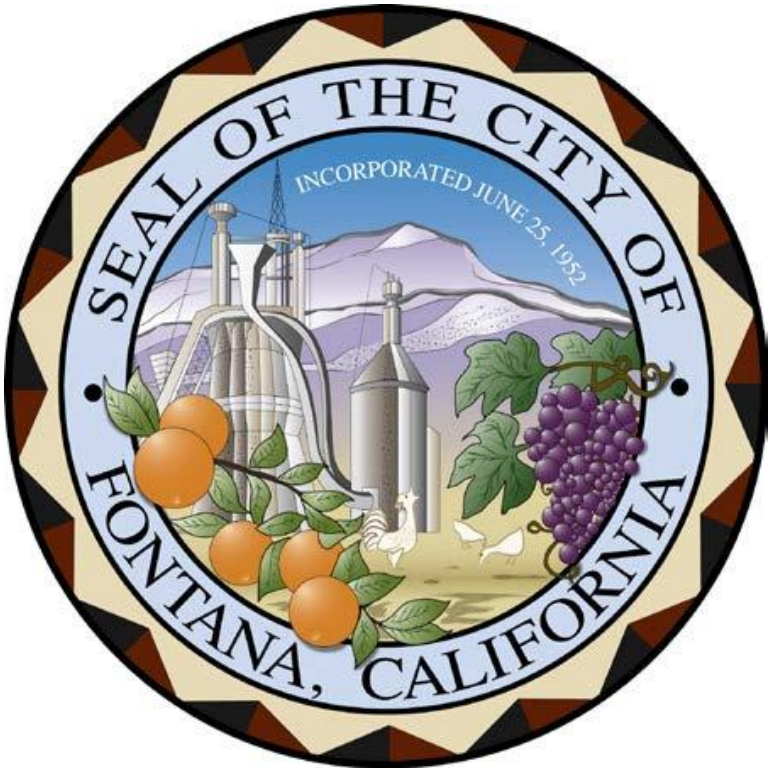
GOAL #9 TO PROVIDE A DIVERSE RANGE OF HOUSING TYPES AND LEVELS OF AFFORDABILITY WHILE ADDRESSING HOMELESSNESS IN THE COMMUNITY

- Construct affordable high-quality multi-family housing
- Acquisition, substantial rehabilitation, and professional management of selected multi-family properties to provide more affordable units and reduce crime and code enforcement activity
- Promote a diverse range of housing projects and levels of affordability
- Address Homelessness through proactive programs, including the efforts of the COAST and MET teams

GOAL #10 TO ENHANCE THE LOCAL ENVIRONMENT

- Encourage conservation, waste reduction, and recycling in the community
- Commit to purchasing specific products and goods that are climate friendly
- Create 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
- Encourage healthy eating, regular physical activity, and responsible individual choices
- Promote programs that encourage reducing greenhouse gas emissions
- Adopt policies that will attract new green business technologies to Fontana

CITY COUNCIL'S "MISSION STATEMENT"



"We seek and embrace every opportunity to enrich the lives of those who live, work, play and invest in the City of Fontana"

Adopted June 28, 2022

City Information

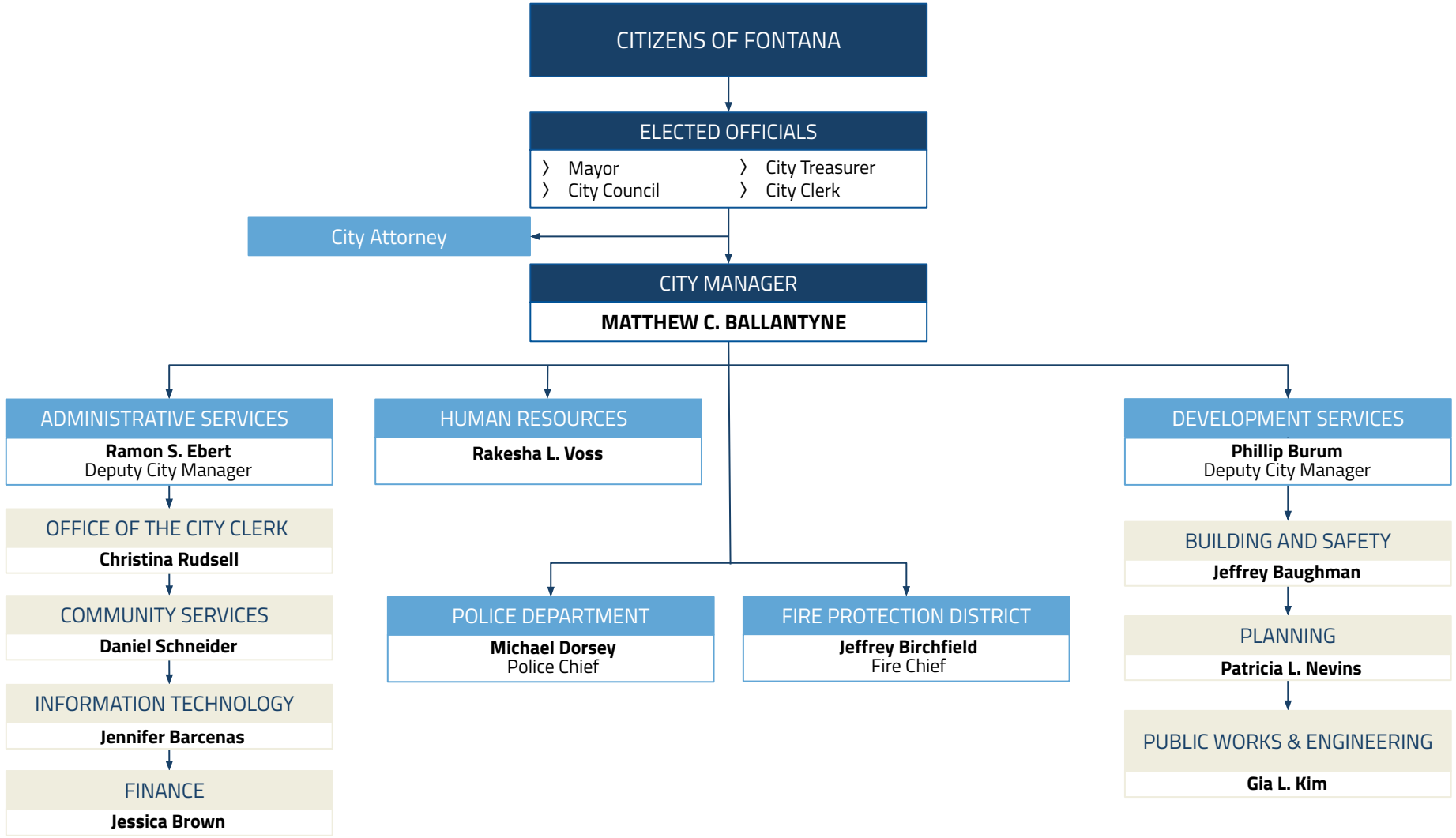
- City Council's Mission Statement
- Citywide Organization Chart
- Citywide Organizational Changes
- Elected Officials
- City Manager Profile
- Community Profile



Organizational Chart

CITYWIDE

Effective	7/1/2025	*Budgeted*	552 Part-Time
Budgeted	703 FTE City	*Budgeted*	139.6 FTE Fire



Citywide Organizational Changes
FY 2025/2026 – 2026/2027 Adopted Additions

Department	Classification	Position Count	Funding Source
City Administration	Marketing Specialist	1	General Fund
	Public Information Coordinator	1	General Fund
	Production Editor	1	General Fund
	Multimedia Production Specialist II	1	General Fund
Administrative Services	Administrative Clerk I	2	General Fund
Community Services	CSD Superintendent	1	General Fund/Other Funds
	Community Services Coordinator	1	General Fund
Innovation & Technology	Senior IT Technician	1	General Fund
	Junior Software Engineer	1	General Fund
Building & Safety	Code Compliance Inspector	2	Other Funds
Public Works & Engineering	Administrative Clerk II	1	Other Funds
	Traffic Signal Maintenance Technician II	1	General Fund/Other Funds
	Senior Civil Engineer	1	General Fund/Other Funds
	Public Works Inspector	1	General Fund
	Irrigation Technician	1	General Fund/Other Funds
	Public Works Maintenance Worker II	1	General Fund
	Environmental Compliance Manager	1	General Fund
	Deputy Director of Public Works	1	General Fund
Police Department	Police Officer	1	General Fund
	Corporal/Advanced	2	General Fund
	Sergeant/Advanced	2	General Fund
Total Additions		**25**	

Adopted Position Reclassifications for FY 2025/2026-2026/27

	Previous	New	
City Administration	AV Production Supervisor	Senior Production Coordinator	General Fund
	AV Production Specialist	Multimedia Production Specialist I	General Fund
Police Department	Animal Services Officer I	Animal Services Officer II	General Fund

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
- 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

Elected Officials Profiles - continued

- 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 re-elected in 2024. He also serves as the current Chairman of the City of Fontana Housing Authority. 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.

Mr. Garcia 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, Department of Toxic Substances Control. Mr. Garcia is responsible for developing and advising on policy to protect human health and the environment through responsible hazardous substance and waste management 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 first 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 both his Bachelor's and Master's Degrees 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.

Mr. Cothran 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.

Elected Officials Profiles - continued

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 of 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 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, 2020, and 2024. Mr. Sandoval was appointed to the California Contract Cities Association (CCCA) Legislative Committee in June 2024.

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. Prior to being elected, Mr. Sandoval 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) and 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 include being a Commissioner on the City of Fontana's Park and Recreation Commission. Mr. Sandoval 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 more than 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 California State University, 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
- 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

Mrs. Koehler-Brooks 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 the City of Chino and San Marino for over 15 years.

During his time as City Manager in Chino, Mr. 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 achieved his Bachelor's Degree from UCLA, and continued on to graduate with Master's Degrees from California Polytechnic University, Pomona and the University of La Verne.

Outside of his professional life, Mr. Ballantyne 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, as of January 1, 2025, to be 217,084. 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 703 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

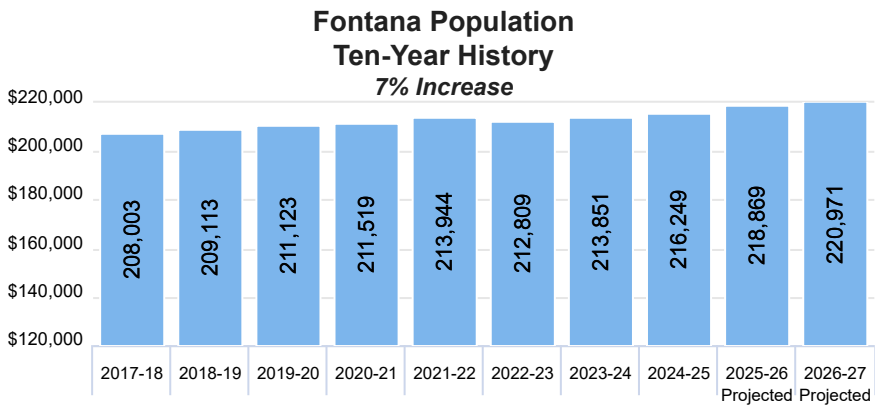
One of the many reasons Fontana has a thriving economy is due to the high traffic volumes and great exposure from Interstate 10, Interstate 15 and the 210 freeway. These factors have created a lucrative and attractive atmosphere that has and will continue to attract and support new commercial and retail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



Population and Income

The population has increased by 7% over the last ten years to a projected 218,869 for FY 2025/26 and 220,971 for FY 2026/27.

The estimated average household income is $92,830.



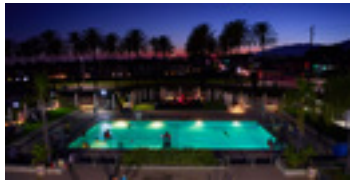
Education

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 52 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.



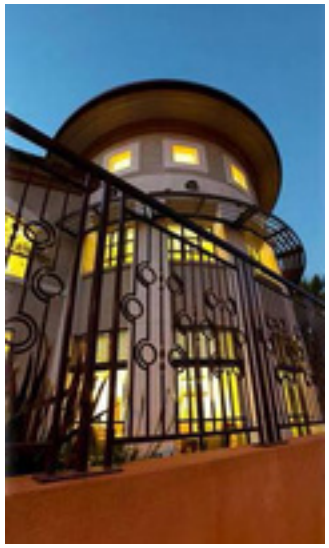


Fernandez Park, located at the northwest corner of Miller and Locust Avenue, includes playground structures, a picnic shelter, a meandering sidewalk, open space for recreational play, a 27-stall parking lot, and a small precast concrete restroom facility for men and women.

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, this neighborhood park is located in the Coyote Canyon area.

The 43,000 square foot Senior Community Center was completed in May of 2010 and is a welcome addition to the city's Downtown area. The community center is highly regarded for its amenities including kitchen and banquet facilities, a fitness center, computer lab, library, art gallery, beauty salon, and many rooms where Fontana seniors can participate in a variety of 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 internationally acclaimed golf course architect, Ted Robinson. 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 one of the largest hospitals in the Inland Empire and an expanding facility serving the Fontana community and beyond.

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 2024, 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 2024-25.

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 closed businesses and schools alike, 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
Rexford Industrial Realty LP	Industrial
GLC Fontana LLC	Industrial
San Gabriel Valley Water Company	Miscellaneous
Lit Industrial LP	Industrial
LBA Realty	Industrial
Vintage Park East LLC	Industrial
Target Corporation	Industrial
Fontana Fulfillment Center ILP LLC	Industrial
Idil West Valley Logistics Center LLC	Industrial

Top Ten Employers	Number of Employees
Kaiser Hospital & Medical Group	10550
Fontana Unified School District	4067
Amazon.Com Services LLC	3637
St. Bernardine Medical Center	1775
Target #T553 & #T1958	1568
City of Fontana (includes part-time)	1183
Walmart #6060 & Drop Yard	1125
Manheim Southern California	814
Reyes Coca-Cola Bottling, LLC	425
Saia Motor Freight Line LLC	421
Source: City of Fontana Business License	

Comparison to Surrounding Cities

	Fontana	Rancho Cucamonga	Ontario	Rialto	San Bernardino City	San Bernardino County
Population January 1, 2024[1]	217,084	175,227	182,875	104,426	222,571	2,200,351
2024 Taxable Retail Sales (in millions)[3]	$ 4,459	$ 3,223	$ 11,003	$ 5,247	$ 4,477	$ 58,382
July 1, 2024 Assessed Valuation (in billions)[4]	$ 31	$ 35	$ 39	$ 14	$ 20	$ 323
2023 Median Income[2]	$ 98,187	$ 109,511	$ 82,806	$ 85,521	$ 63,988	$ 82,184
2023 Median Value Existing Homes[2]	$ 558,500	$ 694,400	$ 568,000	$ 454,400	$ 384,900	$ 475,000
2023 Median Price New Homes[5]	$ 670,000	$ 794,000	$ 695,000	$ 600,000	$ 499,000	$ 550,000

Sources:
(1) California Department of Finance, January 1, 2024 estimate
(2) US Census Bureau
(3) California Department of Tax and Fee Administration (CDTFA)
(4) San Bernardino County Assessor-Recorder-County Clerk
(5) California Regional Multiple Listing Service

Facts at a Glance

Date of incorporation:
June 25, 1952

Type of city:
General Law

Form of government:
Council/Manager

Number of employees:
703 full-time

Area:
42.4 square miles

Elevation:
1,232 feet

Assessed valuation[1]:
$31 billion

Taxable retail sales[2]:
$4.46 billion

Population[3]:
219,172

Number of registered voters[4]:
119,453

Average household income:
$114,872

Median household income[5]:
$98,187

Housing[5]:
Total households: 57,111
Average household size: 3.70
Percent owner occupied: 67.2%
Percent renter occupied: 32.8%

Median price single family home[5]:
Existing: $558,500
New: $670,000

Ethnicity[5]:
Hispanic origin of any race 67.9%
White 12.5%
Black 8.4%
Asian 8.2%
Two or more races 1.6%
Pacific Islander 0.2%
American Indian 1.2%

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

Fire protection:
Number of stations: 7
Number of firefighters: 140

Police protection:
Number of stations: 1
Number of sub-stations: 2
Number of sworn officers: 217

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) San Bernardino County Assessor-Recorder-County Clerk
(2) California Department of Tax and Fee Administration (CDTFA)
(3) Calif Department of Finance
(4) San Bernardino County Registrar of Voters
(5) U.S. Census Bureau

Budget Guide

- The Budget Documents
- Budget Development Process
- Budget Calendar



The Budget Documents

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

1. Operating Budget - Summary
2. Operating Budget - Detail
3. Seven-Year Capital Improvement Program
4. Citywide 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	

The Budget Documents - continued

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	

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.

The Budget Documents - continued

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.

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 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 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.

The Budget Documents - continued

Appendices

Includes the following:

- Financial Structure
- Financial Policies
- Constitutional Spending Limit
- Long-Term Debt
- Employee Compensation and Benefits
- Ten-Year History of Authorized Positions by Department
- Guide to Funds
- Legislative Summary
- Acronyms
- Glossary

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.

The Budget Documents - continued

CITYWIDE COST ALLOCATION PLAN

The Citywide Cost Allocation Plan (CAP) is prepared approximately 90 days following the issuance of the City's Annual Comprehensive Financial Report (ACFR). 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

The City of Fontana has adopted a two-year process, focusing on long-range planning and effective program management. This two year-process allows staff to plan ahead to take advantage of the efficiencies when not recreating the budget document each year to focus on strategic projects and capital budgeting.

In preparing the budget, the City develops a structure and inclusive process that begins in the prior fiscal year. Rooted in principles of transparency and public participation, the City emphasizes citizen participation in planning and resource allocation. Community input is obtained through workshops, commission meetings, and goal setting sessions, which ensure that City priorities reflect resident needs and expectations. The following is a description of each of these along with a calendar of key dates in the preparation process.

BUDGET "KICK-OFF" AND COMMUNITY OUTREACH

The Finance department coordinates the process and prepares the budget documents. The cycle begins in January with the budget "kick-off" meeting and opening of the on-line budget system to departments. A series of goal-setting workshops with the City Council are scheduled to establish priorities and obtain public feedback.

For this budget cycle, community workshops were held on November 19, 2024, and January 30,2025, at the Heritage Neighborhood Community Center and the Jessie Turner Community Center. Additional outreach took place through commission meetings: the Planning Commission Meeting on May 20, 2025, and the Parks, Community and Human Services Commission Meeting on May 22, 2025. These meetings provided opportunities for public input and further refined the City's priorities. The process concluded with City Council adoption of the budget on June 10, 2025.

MID-YEAR BUDGET REVIEW/QUARTERLY REPORTS

Before the beginning of the second year of the two-year cycle, City Manager presents a Mid-Cycle Budget Update in June of the second year of the two-year budget cycle. This update includes necessary adjustments to the operating budget and personnel changes that have been identified by staff since the adoption of the two-year budget.

On February 25, 2025, the City Council was provided with a detailed update and review of the City's financial condition at the mid-point of 2024-25 along with year-end fund balance projections.

Additionally, the City Council adopted budget development guidelines for use in preparing the 2025/26 budget. Those guidelines are included in the Introduction section.

Quarterly budget updates for the adopted budget are presented to the City Council to keep all stakeholders informed of the City's financial condition throughout the budget cycle. The quarterly updates provide an opportunity for the departments to adjust revenue and expenditure projections and include fiscal strategies as needed to respond to the current fiscal state of the City.

BUDGET PROJECTIONS AND REQUESTS

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

BUDGET PROJECTIONS AND REQUESTS - CONTINUED

Before requests are submitted to the City Manager, the Finance Department reviews and analyzes all supporting documentation. The City Manager and Finance staff then hold meetings with each department and/or organization to discuss the budget requests and obtain additional information if needed. 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.

BUDGETARY CONTROL

Budgetary control is set at the department level by fund to ensure compliance with the budget as approved by the City Council. The City Council may amend or supplement the adopted budget at any City Council meeting through staff report proposal that requires a majority Council vote (3 of 5 council members). 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 Council approval for any changes to staffing levels.
- 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

To remain consistent with the General Plan, the Planning Commission reviewed the proposed CIP on May 20, 2025.

The Parks, Community and Human Services Commission reviewed the Open Space and Recreation elements of the proposed CIP on May 22, 2025.

Budget Calendar

Key Budget Dates – FY 2024-25

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 9, 2025	>	**Budget / CIP Kick-off Meeting** – on-line budget system open to departments
January 15, 2025	>	**CIP module open** – departments begin project updates
February 20, 2025	>	Departmental requests due for new or additional funding
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; and propose budget development guidelines for the next year
February 27, 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
March 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
March 27, 2025	>	Close on-line budget system to changes by departments
April 22, 2025	>	**City Council Meeting** – **Goal Setting Meeting** to develop and/or update Mission Statement, Values, Goals, and Priorities
May 20, 2025	>	**Planning Commission Meeting** – to review the proposed CIP for consistency with General Plan
May 22, 2025	>	**Parks, Community and Human Services Commission Meeting** – to review the Open Space and Recreation elements of the proposed CIP
May 27, 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 will 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 materially impact fund balance
60 days after adoption	>	Publish adopted Budget and Capital Improvement Program documents

Budget Calendar - continued

Key Budget Dates – FY 2025-26

September 4, 2025	>	**CIP module open** – departments begin project updates
October 28, 2025	>	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, 2026	>	**Budget / CIP Kick-off Meeting** – on-line budget system open to departments
February 10, 2026	>	City Council Meeting – **Goal Setting Meeting** to develop and/or update Mission Statement, Values, Goals, and Priorities
February 24, 2026	>	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 26, 2026	>	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, 2026	>	Departmental requests due for new or additional funding
April 2, 2026	>	Close on-line budget system to changes by departments
April 2026	>	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, 2026	>	**Parks, Community and Human Services Commission Meeting** – to review the Open Space and Recreation elements of the proposed CIP
May 19, 2026	>	**Planning Commission Meeting** – to review the proposed CIP for consistency with General Plan
May 26, 2026	>	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 28, 2026	>	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 Calendar - continued

Key Budget Dates – FY 2026/27

September 3, 2026	>	**CIP module open** – departments begin project updates
October 27, 2026	>	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 7, 2027	>	**Budget / CIP Kick-off Meeting** – on-line budget system open to departments
February 9, 2027	>	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 23, 2027	>	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 25, 2027	>	Departmental requests due for new or additional funding
April 1, 2027	>	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, 2027	>	**Parks, Community and Human Services Commission Meeting** – to review the Open Space and Recreation elements of the proposed CIP
May 18, 2027	>	**Planning Commission Meeting** – to review the proposed CIP for consistency with General Plan
May 25, 2027	>	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 8, 2027	>	City Council Meeting – Budget/CIP Presentation to City Council for adoption
July 27, 2027	>	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 2025-26:

Fiscal Year 2025-26	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	$ 197,996,520	$ (153,758,210)	$ 12,244,050	$ (52,916,410)	$ 3,565,950
Other General Fund	16,901,360	(34,800,970)	23,654,500	-	5,754,890
Other City Funds	135,670,220	(132,318,730)	31,807,160	(14,789,300)	20,369,350
Fire Protection District	81,658,990	(72,910,770)	3,000,000	(3,000,000)	8,748,220
Housing Authority	3,468,020	(1,157,100)	-	-	2,310,920
Community Foundation	2,500	(76,400)	-	-	(73,900)
Totals	**$ 435,697,610**	**$ (395,022,180)**	**$ 70,705,710**	**$ (70,705,710)**	**$ 40,675,430**

Fiscal Year 2026-27:

Fiscal Year 2026-27	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	$ 204,593,030	$ (160,029,210)	$ 12,837,900	$ (53,369,240)	$ 4,032,480
Other General Fund	17,375,960	(34,423,280)	23,053,320	-	6,006,000
Other City Funds	137,242,740	(132,273,090)	33,364,280	(15,886,260)	22,447,670
Fire Protection District	86,290,710	(74,508,670)	3,000,000	(3,000,000)	11,782,040
Housing Authority	2,823,350	(643,900)	-	-	2,179,450
Community Foundation	2,500	(76,600)	-	-	(74,100)
Totals	**$ 448,328,290**	**$ (401,954,750)**	**$ 72,255,500**	**$ (72,255,500)**	**$ 46,373,540**

Revenue History by Category

	Actual FY 2022-23	Actual FY 2023-24	Budgeted FY 2024-25	Projected FY 2025-26	Change %	Projected FY 2026-27	Change %
Sales Tax	$ 59,093,272	$ 55,948,173	$ 57,928,710	$ 54,914,670	(5.2%)	$ 56,548,090	3.0%
Transactional Use Tax	$ 0	$ 0	$ 78,297	$ 42,740,750	54488.0%	$ 44,019,830	3.0%
Property Tax	95,772,823	107,941,585	114,079,980	124,612,720	9.2%	131,744,240	5.7%
Interest And Rentals	9,499,040	27,904,919	6,457,996	5,525,490	(14.4%)	5,317,580	(3.8%)
Franchise Fees	11,118,103	11,208,531	12,432,010	11,478,300	(7.7%)	11,857,290	3.3%
Business Related	9,777,460	13,094,072	10,914,289	11,260,870	3.2%	11,748,350	4.3%
Development Related	37,268,995	35,410,921	32,272,190	35,794,990	10.9%	35,580,790	(0.6%)
Recreation	4,092,316	4,685,879	4,176,200	4,220,670	1.1%	4,226,210	0.1%
Reimbursables & Other Revenues	97,427,943	117,481,863	217,373,086	92,170,390	(57.6%)	92,510,690	0.4%
From Other Agencies	20,737,571	20,460,137	24,524,169	21,682,080	(11.6%)	22,136,150	2.1%
Debt Proceeds	11,077,367	15,220,282	71,702,701	-	(100.0%)	-	0.00%
Internal Services Charges	8,576,160	8,207,590	8,480,256	8,588,190	1.3%	8,588,190	0.00%
Special Assessments	19,513,232	19,506,605	20,134,400	22,458,490	11.5%	23,800,880	6.0%
Motor Vehicle Lieu	218,134	264,152	250,000	250,000	0.00%	250,000	0.00%
Total Revenues	**$ 384,172,416**	**$ 437,334,709**	**$ 580,804,284**	**$ 435,697,610**	**(25.0%)**	**$ 448,328,290**	**2.9%**
Operating Transfers In	65,121,900	90,026,280	75,423,001	70,705,710	(6.3%)	72,255,500	2.2%
	$ 449,294,316	**$ 527,360,989**	**$ 656,227,285**	**$ 506,403,320**	**(22.8%)**	**$ 520,583,790**	**2.8%**

Revenue History by Entity

	Actual FY 2022-23	Actual FY 2023-24	Budgeted FY 2024-25	Projected FY 2025-26	Change %	Projected FY 2026-27	Change %
City of Fontana	$ 318,466,466	$ 359,069,114	$ 501,493,620	$ 350,568,100	(30.1%)	$ 359,211,730	2.5%
Fontana Fire Protection District	62,481,677	72,359,851	74,267,289	81,658,990	10.0%	86,290,710	5.7%
Fontana Housing Authority	3,213,223	5,875,125	5,040,875	3,468,020	(31.2%)	2,823,350	(18.6%)
Fontana Community Foundation	11,050	30,619	2,500	2,500	0.00%	2,500	0.00%
Total Revenues	**$ 384,172,416**	**$ 437,334,709**	**$ 580,804,284**	**$ 435,697,610**	**(25.0%)**	**$ 448,328,290**	**2.9%**

Expenditure History by Category

	Actual FY 2022-23	Actual FY 2023-24	Budgeted FY 2024-25	Projected FY 2025-26	Change %	Projected FY 2026-27	Change %
Personnel Services	$ 116,677,491	$ 128,426,645	$ 139,867,490	$ 149,414,120	6.8%	$ 154,538,810	3.4%
Operating Costs	37,647,603	48,389,719	56,419,549	45,763,440	(18.9%)	45,752,910	(0.0%)
Contractual Services	102,904,703	111,029,437	170,677,046	127,574,940	(25.3%)	132,507,820	3.9%
Internal Services Charges	12,778,264	14,716,492	16,114,189	16,473,640	2.2%	16,759,320	1.7%
Capital Expenditure	42,902,535	79,395,136	324,041,821	29,618,360	(90.9%)	25,748,470	(13.1%)
Debt Service	4,170,802	5,078,992	11,401,493	4,147,600	(63.6%)	4,145,330	(0.1%)
Contributions To	13,718,595	19,347,138	24,273,645	21,432,080	(11.7%)	21,886,150	2.1%
Other Financing Uses	377,872	1,097,438	2,216,666	598,000	(73.0%)	615,940	3.0%
Total Expenditures	**$ 331,177,865**	**$ 407,480,997**	**$ 745,011,899**	**$ 395,022,180**	**(47.0%)**	**$ 401,954,750**	**1.8%**
Operating Transfers Out	65,193,211	90,026,286	75,423,002	70,705,710	(6.3%)	72,255,500	2.2%
	$ 396,371,076	**$ 497,507,283**	**$ 820,434,901**	**$ 465,727,890**	**(43.2%)**	**$ 474,210,250**	**1.8%**

Expenditure History by Entity

	Actual FY 2022-23	Actual FY 2023-24	Budgeted FY 2024-25	Projected FY 2025-26	Change %	Projected FY 2026-27	Change %
City of Fontana	$ 268,226,462	$ 332,278,410	$ 617,873,281	$ 320,877,910	(48.1%)	$ 326,725,580	1.8%
Fontana Fire Protection District	60,798,323	72,754,525	115,922,409	72,910,770	(37.1%)	74,508,670	2.2%
Fontana Housing Authority	2,145,168	2,411,357	11,187,411	1,157,100	(89.7%)	643,900	(44.4%)
Fontana Community Foundation	7,912	36,705	28,798	76,400	165.3%	76,600	0.3%
Total Expenditures	**$ 331,177,865**	**$ 407,480,997**	**$ 745,011,899**	**$ 395,022,180**	**(47.0%)**	**$ 401,954,750**	**1.8%**

Revenue by Category and Fund Type Fiscal Year 2025-26

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2025-26 Total
Sales Tax	$ 54,914,670	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,914,670
Transactional Use Tax	42,740,750	-	-	-	-	-	-	42,740,750
Property Tax	46,948,270	-	77,626,800	-	-	37,650	-	124,612,720
Interest And Rentals	4,013,580	-	875,000	-	636,910	-	-	5,525,490
Franchise Fees	10,828,300	250,000	400,000	-	-	-	-	11,478,300
Business Related	11,260,870	-	-	-	-	-	-	11,260,870
Development Related	9,599,490	304,500	6,779,010	-	19,111,990	-	-	35,794,990
Recreation	4,220,670	-	-	-	-	-	-	4,220,670
Reimbursables & Other Revenues	3,829,610	10,578,270	44,293,190	-	1,044,320	32,425,000	-	92,170,390
From Other Agencies	9,390,310	5,768,590	402,480	1,120,700	5,000,000	-	-	21,682,080
Internal Services Charges	-	-	-	-	-	-	8,588,190	8,588,190
Special Assessments	-	-	22,458,490	-	-	-	-	22,458,490
Motor Vehicle Lieu	250,000	-	-	-	-	-	-	250,000
Total Revenues	**$ 197,996,520**	**$ 16,901,360**	**$ 152,834,970**	**$ 1,120,700**	**$ 25,793,220**	**$ 32,462,650**	**$ 8,588,190**	**$ 435,697,610**
Operating Transfers In	12,244,050	23,654,500	4,419,980	2,866,800	26,870,380	400,000	250,000	70,705,710
	$ 210,240,570	**$ 40,555,860**	**$ 157,254,950**	**$ 3,987,500**	**$ 52,663,600**	**$ 32,862,650**	**$ 8,838,190**	**$ 506,403,320**

Revenue by Entity and Fund Type Fiscal Year 2025-26

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2025-26 Total
City of Fontana	$ 197,996,520	$ 16,901,360	$ 69,777,810	$ 1,120,700	$ 23,720,870	$ 32,462,650	$ 8,588,190	$ 350,568,100
Fontana Fire Protection District	-	-	81,658,990	-	-	-	-	81,658,990
Fontana Housing Authority	-	-	1,395,670	-	2,072,350	-	-	3,468,020
Fontana Community Foundation	-	-	2,500	-	-	-	-	2,500
Total Revenues	**$ 197,996,520**	**$ 16,901,360**	**$ 152,834,970**	**$ 1,120,700**	**$ 25,793,220**	**$ 32,462,650**	**$ 8,588,190**	**$ 435,697,610**

Revenue by Category and Fund Type Fiscal Year 2026-27

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2026-27 Total
Sales Tax	$ 56,548,090	$ -	$ -	$ -	$ -	$ -	$ -	$ 56,548,090
Transactional Use Tax	44,019,830	-	-	-	-	-	-	44,019,830
Property Tax	49,603,270	-	82,103,320	-	-	37,650	-	131,744,240
Interest And Rentals	3,802,260	-	875,000	-	640,320	-	-	5,317,580
Franchise Fees	11,207,290	250,000	400,000	-	-	-	-	11,857,290
Business Related	11,748,350	-	-	-	-	-	-	11,748,350
Development Related	9,599,490	304,500	6,834,210	-	18,842,590	-	-	35,580,790
Recreation	4,226,210	-	-	-	-	-	-	4,226,210
Reimbursables & Other Revenues	3,857,840	10,937,490	44,246,040	-	1,044,320	32,425,000	-	92,510,690
From Other Agencies	9,730,400	5,883,970	402,480	1,119,300	5,000,000	-	-	22,136,150
Internal Services Charges	-	-	-	-	-	-	8,588,190	8,588,190
Special Assessments	-	-	23,800,880	-	-	-	-	23,800,880
Motor Vehicle Lieu	250,000	-	-	-	-	-	-	250,000
Total Revenues	**$ 204,593,030**	**$ 17,375,960**	**$ 158,661,930**	**$ 1,119,300**	**$ 25,527,230**	**$ 32,462,650**	**$ 8,588,190**	**$ 448,328,290**
Operating Transfers In	12,837,900	23,053,320	4,567,230	2,865,930	27,509,920	1,171,200	250,000	72,255,500
	$ 217,430,930	**$ 40,429,280**	**$ 163,229,160**	**$ 3,985,230**	**$ 53,037,150**	**$ 33,633,850**	**$ 8,838,190**	**$ 520,583,790**

Revenue by Entity and Fund Type Fiscal Year 2026-27

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2026-27 Total
City of Fontana	$ 204,593,030	$ 17,375,960	$ 71,617,720	$ 1,119,300	$ 23,454,880	$ 32,462,650	$ 8,588,190	$ 359,211,730
Fontana Fire Protection District	-	-	86,290,710	-	-	-	-	86,290,710
Fontana Housing Authority	-	-	751,000	-	2,072,350	-	-	2,823,350
Fontana Community Foundation	-	-	2,500	-	-	-	-	2,500
Total Revenues	**$ 204,593,030**	**$ 17,375,960**	**$ 158,661,930**	**$ 1,119,300**	**$ 25,527,230**	**$ 32,462,650**	**$ 8,588,190**	**$ 448,328,290**

Expenditure by Category and Fund Type Fiscal Year 2025-26

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2025-26 Total
Personnel Services	$ 111,561,550	$ 7,814,060	$ 23,695,590	$ -	$ 1,404,530	$ 3,412,730	$ 1,525,660	$ 149,414,120
Operating Costs	7,923,560	15,661,780	19,267,730	4,000	270,320	449,270	2,186,780	45,763,440
Contractual Services	21,069,850	10,446,900	61,198,610	-	9,810,880	23,722,700	1,326,000	127,574,940
Internal Services Charges	11,966,970	776,490	2,604,930	-	86,320	792,110	246,820	16,473,640
Capital Expenditure	487,330	32,000	8,050,730	-	13,515,550	681,960	6,850,790	29,618,360
Debt Service	-	69,740	-	3,987,500	-	90,360	-	4,147,600
Contributions To	150,950	-	21,186,350	-	94,780	-	-	21,432,080
Other Financing Uses	598,000	-	-	-	-	-	-	598,000
Total Expenditures	**$ 153,758,210**	**$ 34,800,970**	**$ 136,003,940**	**$ 3,991,500**	**$ 25,182,380**	**$ 29,149,130**	**$ 12,136,050**	**$ 395,022,180**
Operating Transfers Out	52,916,410	-	14,027,280	-	758,780	3,003,240	-	70,705,710
	$ 206,674,620	**$ 34,800,970**	**$ 150,031,220**	**$ 3,991,500**	**$ 25,941,160**	**$ 32,152,370**	**$ 12,136,050**	**$ 465,727,890**

Expenditure by Entity and Fund Type Fiscal Year 2025-26

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2025-26 Total
City of Fontana	$ 153,758,210	$ 34,800,970	$ 62,826,310	$ 3,991,500	$ 24,215,740	$ 29,149,130	$ 12,136,050	$ 320,877,910
Fontana Fire Protection District	-	-	72,142,990	-	767,780	-	-	72,910,770
Fontana Housing Authority	-	-	958,240	-	198,860	-	-	1,157,100
Fontana Community Foundation	-	-	76,400	-	-	-	-	76,400
Total Expenditures	**$ 153,758,210**	**$ 34,800,970**	**$ 136,003,940**	**$ 3,991,500**	**$ 25,182,380**	**$ 29,149,130**	**$ 12,136,050**	**$ 395,022,180**

Expenditure by Category and Fund Type Fiscal Year 2026-27

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2026-27 Total
Personnel Services	$ 116,419,310	$ 6,760,710	$ 24,655,650	$ -	$ 1,560,390	$ 3,566,300	$ 1,576,450	$ 154,538,810
Operating Costs	8,152,090	15,980,760	18,740,680	4,000	243,140	445,460	2,186,780	45,752,910
Contractual Services	21,784,430	10,845,010	63,479,260	-	11,300,420	23,772,700	1,326,000	132,507,820
Internal Services Charges	12,227,220	735,060	2,652,490	-	94,000	801,410	249,140	16,759,320
Capital Expenditure	679,270	32,000	6,703,570	-	11,830,370	681,960	5,821,300	25,748,470
Debt Service	-	69,740	-	3,985,230	-	90,360	-	4,145,330
Contributions To	150,950	-	21,637,580	-	97,620	-	-	21,886,150
Other Financing Uses	615,940	-	-	-	-	-	-	615,940
Total Expenditures	**$ 160,029,210**	**$ 34,423,280**	**$ 137,869,230**	**$ 3,989,230**	**$ 25,125,940**	**$ 29,358,190**	**$ 11,159,670**	**$ 401,954,750**
Operating Transfers Out	53,369,240	-	14,244,480	-	776,230	3,865,550	-	72,255,500
	$ 213,398,450	**$ 34,423,280**	**$ 152,113,710**	**$ 3,989,230**	**$ 25,902,170**	**$ 33,223,740**	**$ 11,159,670**	**$ 474,210,250**

Expenditure by Entity and Fund Type Fiscal Year 2026-27

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2026-27 Total
City of Fontana	$ 160,029,210	$ 34,423,280	$ 62,936,540	$ 3,989,230	$ 24,829,460	$ 29,358,190	$ 11,159,670	$ 326,725,580
Fontana Fire Protection District	-	-	74,411,050	-	97,620	-	-	74,508,670
Fontana Housing Authority	-	-	445,040	-	198,860	-	-	643,900
Fontana Community Foundation	-	-	76,600	-	-	-	-	76,600
Total Expenditures	**$ 160,029,210**	**$ 34,423,280**	**$ 137,869,230**	**$ 3,989,230**	**$ 25,125,940**	**$ 29,358,190**	**$ 11,159,670**	**$ 401,954,750**

Overview of the General Fund Budget

The Fiscal Year 2025-26 and 2026-27 General Fund Operating Budget continue to maintain the City Council goal for a Contingency Reserve of 40% of annual recurring appropriations. General Fund revenues, appropriations and transfers are summarized below:

	Fiscal Year 2025-26	Fiscal Year 2026-27
Contingency Reserve - beginning balance	**$ 35,888,470**	**$ 38,377,040**
Sources of funds:		
Estimated revenues	197,996,520	204,593,030
Transfers in	12,244,050	12,837,900
Total sources of funds	210,240,570	217,430,930
Uses of funds:		
Appropriations	153,758,210	160,029,210
Transfers out	52,916,410	53,369,240
Total uses of funds	206,674,620	213,398,450
Contributions/(Use) of Unappropriated Fund Balance	-$1,077,380	-$2,464,710
Contingency Reserve – ending balance	**$ 38,377,040**	**$ 39,944,810**

Budget Assumptions

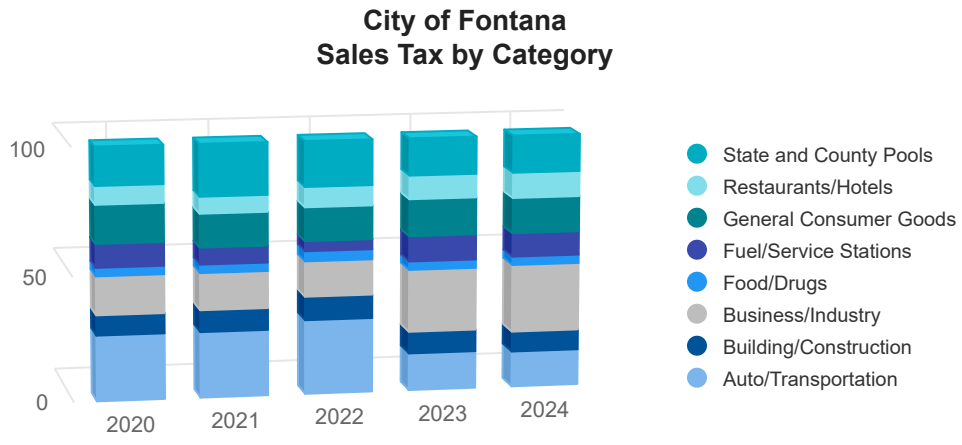
Several key budget assumptions were used in preparing the two-year budget. Revenue projections are developed using an objective and analytical approach, drawing on current year trends, historical data, and expected one-time adjustments. The City of Fontana aims to make realistic revenue forecasts to avoid overdependence on any single revenue source and to maintain the ability to deliver ongoing services. The data used to formulate these revenue assumptions includes, but is not limited to, input from the business community, multi-year economic trends, historical revenue performance, sales tax reports, economic consultants, industry experts, various City departments, and the County of San Bernardino. These assumptions will be carefully monitored throughout the fiscal year while evaluating budget performance.

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

Revenue Assumptions
General Fund Revenues

While General Fund revenues for FY 2025/26 reflect a $40.7 million increase due to the voter-approved Measure T during the November 2024 general election, several revenue categories - including Sales Tax, Franchise Fees, Development Related, Other Revenues and Reimbursables - are projected to decline slightly compared to the current year's adjusted budget, reflecting conservative forecasted growth due to economic uncertainties. FY 2025/26 revenues, excluding transfers, have been projected at $198.0 million, approximately $40.3 million higher than the current year adjusted budget of $157.7 million. FY 2026/27 revenues, excluding transfers, have been projected at $204.6 million, approximately $6.6 million higher than FY 2025/26 projections.

FY 2025-26	FY 2026-27	Sales Tax
▼	▲	**FY 2025-26: $54.9 million, 27.7% of total GF revenue** **FY 2026-27: $56.5 million, 27.6% of total GF revenue**
-5.20%	2.99%	Projected to decrease by $3.0 million over the current year adjusted budget and slightly increase by $1.6 million the following year reflecting conservative forecasted growth due to economic uncertainties. Sales tax revenues are estimated by reviewing past sales trends, economic conditions, and local business activity. Factors such as inflation, consumer confidence, industry trends, and business openings or closures are considered. These inputs are used to create both short-term projections and a five-year outlook for the City's 1 Bradley-Burns sales tax and any voter-approved local sales taxes.



Tax Consultant Forecast Statewide Trends for FY 2025-26 By Sales Tax Category	
Auto/Transportation	-5.0%
Building/Construction	+1.2%
Business/Industry	+7.5%
Food/Drugs	-0.5%
Fuel/Service Stations	-6.8%
General Consumer Goods	-1.7%
Restaurants/Hotels	+2.6%
State and County Pools	+1.4%
Total	+2.4%

FY 2025-26	FY 2026-27	Transactional Use Tax
N/A		**FY 2025-26: $42.7 million, 21.6% of total GF revenue** **FY 2026-27: $44.0 million, 21.5% of total GF revenue**
54488.0%	3.0%	With the passage of Measure T, the City's overall sales tax rate increased to 8.75% on April 1, 2025. The 1% Measure T sales tax applies to general consumer goods and merchandise and is expected to generate $42.7 million in FY 2025-26 and $44.0 million in FY 2026-27

FY 2025-26	FY 2026-27	Property Tax
		**FY 2025-26: $46.9 million, 23.7% of total GF revenue** **FY 2026-27: $49.6 million, 24.2% of total GF revenue**
7.8%	5.7%	Represents a 7.8% increase in 25-26 and 5.7% increase in FY 26-27 in City-wide assessed valuation based on historical increases. The CPI cap for FY 2025-26 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 2025-26	FY 2026-27	Interest and Rentals
		**FY 2025-26: $4.0 million, 2.0% of total GF revenue** **FY 2026-27: $3.8 million, 1.9% of total GF revenue**
14.1%	5.3%	The FY 25-26 increase of 8.1% reflects a slight increase in interest rates over the current fiscal year. FY 26-27 is projectes to be slighly lower than FY 25-26 based on historically low investment interest rates. Amortization of the interfund debt is another component in this category.

FY 2025-26	FY 2026-27	Franchise Fees
		**FY 2025-26: $10.8 million, 5.5% of total GF revenue** **FY 2026-27: $11.2 million, 5.5% of total GF revenue**
8.1%	3.5%	The FY 25-26 decrease of 8.1% over the current fiscal year is primarily due to the lack of rate increases and a general decline in franchisee profit. The absence of rate increases limited revenue growth despite expectations based on prior trends. FY26-27 is projected slightly higher than FY 25-26 with an increase of 3.5%

FY 2025-26	FY 2026-27	Business Related
		**FY 2025-26: $11.3 million – 5.7% of total GF revenue** **FY 2026-27: $11.7 million – 5.7% of total GF revenue**
3.2%	4.3%	The FY 25-26 increase of 3.2% are primarily attributed to higher business license renewal activity. It was noted during the current fiscal year that several businesses in the City of Fontana were operating without a business license resulting in increased compliance effors and higher projected revenues for FY 25-26 and future years. Minimal increase included for FY 26-27.

FY 2025-26	FY 2026-27	Development Related
		**FY 2025-26: $9.6 million – 4.8% of total GF revenue** **FY 2026-27: $9.6 million – 4.7% of total GF revenue**
19.7%	No change	The budget for FY 2025/26 reflects a decrease in development revenues of 19.7% primarily due to corrected projection based upon actual and trends,

FY 2025-26	FY 2026-27	Recreation
		**FY 2025-26: $4.2 million – 2.1% of total GF revenue** **FY 2026-27: $4.2 million – 2.1% of total GF revenue**
1.1%	0.1%	Projected to increase slightly over the current year reflecting a conservative forecasted growth due to economic uncertainties.

FY 2025-26	FY 2026-27	Motor Vehicle In-Lieu
		**FY 2025-26: $0.3 million – 0.1% of total GF revenue** **FY 2026-27: $0.3 million – 0.1% of total GF revenue**
No change	No change	Projected to be the same as the current year adjusted budget.

FY 2025-26	FY 2026-27	Other Revenues
		**FY 2025-26: $2.0 million – 1.0% of total GF revenue** **FY 2026-27: $2.1 million – 1.0% of total GF revenue**
20.3%	1.4%	Includes property sale proceeds, code enforcement fines, animal licenses, etc. FY 25-26 projections are higher 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 26-27 is primarily due to the amortization of interfund debt (increasing principal payment).

FY 2025-26	FY 2026-27	Reimbursables
		**FY 2025-26: $1.8 million – 0.9% of total GF revenue** **FY 2026-27: $1.8 million – 0.9% of total GF revenue**
40.2%	No change	This category includes amounts received to reimburse expenditures such as weed abatement charges and Bond CFD administrative charges. FY 25-26 projection reflects a decrease mainly attributable to a decline in weed abatement and development related reimbursements, while FY 26-27 projection reflects a small increase.

FY 2025-26	FY 2026-27	From Other Agencies
		**FY 2025-26: $9.4 million – 4.7% of total GF revenue** **FY 2026-27: $9.7 million – 4.8% of total GF revenue**
37.9%	3.6%	These revenues are received from the Fire Protection District, the Housing Authority, Community Foundation and the Successor to the RDA. The amounts due from the Fire District and the Housing Authority for FY 25-26 were calculated through the City's cost allocation program and were estimated with a 3% increase for the FY 26-27 estimate. The FY 25-26 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 26-27 amount has a slight increase for the following fiscal year.

From Other Agencies for Cost Allocation and Staff Reimbursements		
	FY 2025-26	FY 2026-27
Fire District	$9.14 million	$9.48 million
Housing Authority	$0.00 thousand	$0.00 thousand
Successor to RDA	$0.25 million	$0.25 million
Community Foundation	$3.30 thousand	$3.50 thousand
Total	$9.39 million	$9.73 million

Other Fund Revenues

Major changes in other fund revenues for FY 2025/26 and FY 2026/27 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

Departments budgets for Fiscal Years 2025/26 and 2026/27 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. This is why in FY 2024/25, four Memoranda of Understanding were successfully negotiated, along with a Comprehensive and Compensation Study, both of which will have a compounding financial impact beyond FY 2025/26. 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 four out of six employee bargaining units are included at 4% in FY 2025/26 and FY 26/27. Part-time employee costs increased in order to staff the facilities as they reopen and programs resume.

Fiscal Year 2025/26

The FY 2025/26 budget was built assuming all facilities and programs are in operation for the fiscal year.

Overall, expenditures increased by $9.8 million. Contractual obligations for full-time employees increased by $7.2 million primarily attributable to an increase in full-time positions, market adjustments granted, plus a 4% Cost of Living Adjustments for four out of the six bargaining units, excluding Police Officer Association and Police Management Association as the City is still in negotiations with these two units. Once negotiations are finalized, their projected increases will be updated during the FY 2025/26 First Quarter Budget Report. There were decreases in operating costs, capital expenditures, and contractual services of $40,072 mainly due to one-time budgeted amounts in the FY 2024/25. Internal service charges increased by $0.7 million primarily in risk liability charges, reflecting increases in insurance premiums.

Fiscal Year 2026/27

The FY 2026/27 budget was built assuming all facilities and programs are in operation for the fiscal year.

Overall, expenditures increased by $6.3 million. Personnel services increased by $4.9 million reflecting the 4% COLA as per the labor agreements with the exception of Police Officers Association and Police Management Association. Projected merits of 5% are included in the fiscal year. Operating costs and contractual services increased by $0.9 million mainly due to one-time contractual expenditures in FY 2025/26.

Other Fund Expenditures

Major changes in other fund expenditures for FY 2025/26 and FY 2026/27 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.

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) projects increases of 3.8% and 3.5% in 2026 and 2027 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

Over the past two years, demand for housing in Fontana has increased, with home sales rising by approximately 6.8% year-over-year as of April 2025. Despite elevated mortgage interest rates, buyer activity has remained strong, indicating continued interest and competition in the local market. At the same time, the median home price has increased from around $610,000 in 2023 to approximately $650,000 in 2025, reflecting a 6.6% increase. This price growth, while moderate, highlights ongoing upward pressure on housing costs due to limited inventory and steady demand.

State Budget

The Governor's May Revision for the fiscal year 2025/26 budget of $321.9 billion, including $226.4 billion from the General Fund, forecasts an estimated deficit of up to $11.9 billion, attributed to declining revenues and increased expenditures 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 2022/23.

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

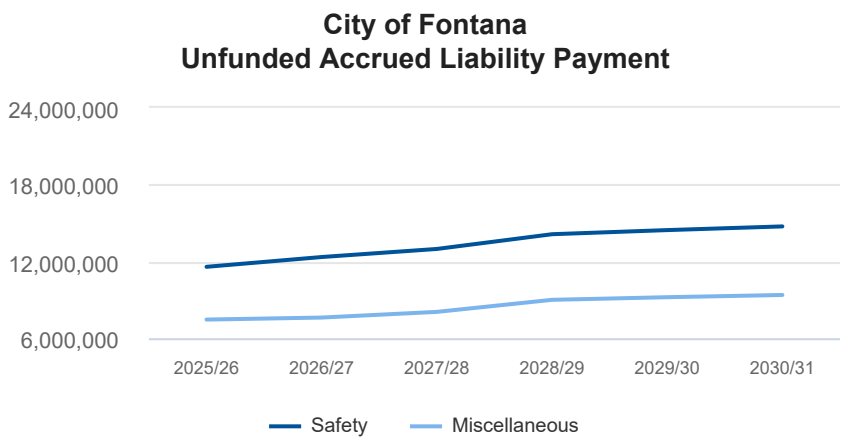
Included in the Annual Valuation Report as of June 30, 2023 (received July 2024), were projected employer contributions for the next six fiscal years reflecting and assuming that all actuarial assumptions will be realized with no further changes to assumptions, contributions, benefits, or funding occurring during the next projection period.

Plan	Fiscal Year	Required Contribution 2025-26	2026-27	Projected Future Employer Contributions (Assumes 7.00% Return beginning Fiscal Year 2022-23) 2027-28	2028-29	2029-30	2030-31
Miscellaneous	Normal Cost %	9.6%	9.5%	9.4%	9.3%	9.2%	9.1%
	UAL Payment	$ 7,455,333	$ 7,613,000	$ 8,056,000	$ 8,998,000	$ 9,203,000	$ 9,377,000
	Total as a % of Payroll	28.6%	28.3%	28.8%	30.3%	30.1%	29.8%
	Projected Payroll	$ 39,347,344	$ 40,449,070	$ 41,581,644	$ 42,745,930	$ 43,942,816	$ 45,173,215
Safety	Normal Cost %	20.7%	20.2%	19.7%	19.3%	18.7%	18.3%
	UAL Payment	$ 11,577,571	$ 12,343,000	$ 12,974,000	$ 14,125,000	$ 14,447,000	$ 14,735,000
	Total as a % of Payroll	62.9%	64.0%	64.5%	66.7%	65.9%	65.1%
	Projected Payroll	$ 27,426,547	$ 28,194,490	$ 28,983,936	$ 29,795,486	$ 30,629,760	$ 31,487,393

Using these projections, the City of Fontana's annual UAL Payment per the CalPERS forecast would have a 26% increase from $7.5 million in 2025/26 to $9.4 million in 2030/31 for the Miscellaneous Group. For the Safety Group, the City of Fontana's annual UAL Payment would have a 27% increase from $11.6 million in 2025/26 to $14.7 million in 2030/31.

The UAL and funding ratio for the Miscellaneous Plan is $85.7 million and 70.3%; and for the Safety Plan is $143.3 million and 61.7%, as forecasted by CalPERS as of June 30, 2023.

In 2021-22, Council approved the establishment of a Pension Section 115 Trust and the balance of that reserve is currently budgeted at $11.7 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 2025/26 Operating Budget; $11.8 million in the FY 2026/27 Operating Budget. The updated Pavement Management Report should be completed by June 2025.

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 2025/26, 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 2025/26. 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, 2022, to not less than $11 per hour; on or after January 1, 2023, to not less than $12 per hour; on or after January 1, 2024, to not less than $13 per hour; on or after January 1, 2025, to not less than $14 per hour; and on or after January 1, 2026, to not less than $15.50 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 2025/26 and the FY 2026/27 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

	Adopted FY 2025-26	Adopted FY 2026-27	Projected FY 2027-28	Projected FY 2028-29	Projected FY 2029-30
Sources:					
Revenues	$ 197,996,520	$ 204,593,030	$ 212,355,688	$ 220,677,832	$ 228,760,187
Operating Transfers In	12,244,050	12,837,900	13,479,795	14,153,785	14,861,474
Total Sources	**$ 210,240,570**	**$ 217,430,930**	**$ 225,835,483**	**$ 234,831,617**	**$ 243,621,661**
Uses:					
Departmental Budgets	$ 156,183,765	$ 160,029,210	$ 169,480,760	$ 175,777,151	$ 181,647,406
Operating Transfers Out	52,916,410	53,369,240	55,067,637	56,857,123	58,676,083
Total Uses	**$ 209,100,175**	**$ 213,398,450**	**$ 224,548,397**	**$ 232,634,274**	**$ 240,323,489**
POA Tentative Agreement	$ 2,425,555	$ 3,973,709	$ 60,452,013	$ 60,452,013	$ 60,452,013
Revenues Over/(Under)	$ (1,285,159)	$ (2,653,972)	$ (4,983,335)	$ (4,305,084)	$ (3,405,830)
Fund Balance Adjustment	$ 1,936,649	$ 2,169,047	$ 2,429,333	$ 2,720,853	$ 3,047,355
Beginning Fund Balance	**$ 59,311,618**	**$ 59,963,108**	**$ 59,478,183**	**$ 56,924,180**	**$ 55,339,949**
Ending Funding Balance	**$ 59,963,108**	**$ 59,478,183**	**$ 56,924,180**	**$ 55,339,949**	**$ 54,981,474**
Reserved Inventories	$ 512,764	$ 512,764	$ 512,764	$ 512,764	$ 512,764
40% Contingencies (Funded @ 25%)	38,377,050	39,944,810	42,370,190	43,944,288	45,411,852
PERS Rate Stability	11,651,142	11,651,142	11,651,142	11,651,142	11,651,142
Animal Shelter JPA	582,570	582,570	582,570	582,570	582,570
Operating Contingencies	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Future Reserves and Uses	5,839,582	3,786,897	(1,192,486)	(4,350,815)	(6,176,854)
Unreserved/Undesignated	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**



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 2025-26 and 2026-27
(Five-Year Summary)

	2021/22 Audited Actuals	2022/23 Audited Actuals	2023/24 Audited Actuals	2024/2025 Adopted Budget	2024/2025 Current Budget	2025/26 New Budget	2026/27 New Budget
Revenues	$ 135,371,657	$ 146,743,017	$ 151,466,541	$ 149,082,850	$ 157,677,841	$ 197,996,520	$ 204,593,030
Expenditures	111,341,793	118,017,538	128,062,185	131,676,400	143,912,200	153,758,210	160,029,210
Revenues over (under) expenditures	**24,029,864**	**28,725,479**	**23,404,356**	**17,406,450**	**13,765,641**	**44,238,310**	**44,563,820**
Other sources & uses:							
Operating transfers in	12,073,139	11,585,264	11,566,054	12,422,520	13,004,057	12,244,050	12,837,900
Operating transfers out	(26,313,909)	(26,336,232)	(43,805,438)	(28,333,200)	(39,933,449)	(52,916,410)	(53,369,240)
Total other sources & uses	**(14,240,770)**	**(14,750,968)**	**(32,239,384)**	**(15,910,680)**	**(26,929,392)**	**(40,672,360)**	**(40,531,340)**
Revenues & other sources over (under) expenditures and other uses	9,789,094	13,974,511	(8,835,028)	1,495,770	(13,163,751)	3,565,950	4,032,480
Fund balance, beginning of year	47,728,351	57,517,445	72,639,194	61,055,857	64,798,697	51,634,946	57,324,986
Fund Balance Adjustment		1,147,238	994,531			2,124,090	
Fund balance, end of year	**$ 57,517,445**	**$ 72,639,194**	**$ 64,798,697**	**$ 62,551,627**	**$ 51,634,946**	**$ 57,324,986**	**$ 61,357,466**
FUND BALANCE							
Reserved							
Inventories	$ 375,878	$ 407,053	$ 512,764	$ 375,878	$ 512,764	$ 512,764	$ 512,764
Jr. Lien Bonds	-	-	-	-	-	-	-
Total reserved	**375,878**	**407,053**	**512,764**	**375,878**	**512,764**	**512,764**	**512,764**
Designated							
Economic Uncertainty	$ 9,469,586	$ -	$ -	$ -	$ -	$ -	$ -
CalPERS UAL Forecasted Increases	-	-	-	2,357,937	-	-	-
PERS Rate Stability	10,886,393	10,694,317	12,204,822	10,886,393	11,651,142	11,651,142	11,651,142
Animal Shelter JPA			800,000		582,570	582,570	582,570
Operating Contingencies			3,000,000		3,000,000	3,000,000	3,000,000
Future Projects and Reserves			750,000			3,201,460	5,666,180
15% Contingency	16,505,000	22,941,910	-		-	-	-
40% Contingency (funded @ 25%)	-	-	33,087,836	33,546,165	35,888,470	38,377,050	39,944,810
Unappropriated	20,280,588	38,595,914	14,443,275	15,385,254	-	-	-
	$ 57,517,445	**$ 72,639,194**	**$ 64,798,697**	**$ 62,551,627**	**$ 51,634,946**	**$ 57,324,986**	**$ 61,357,466**
Total available for contingencies as of July 1	**$ 16,505,000**	**$ 16,505,000**	**$ 33,087,836**	**$ 33,546,165**	**$ 35,888,470**	**$ 38,377,050**	**$ 39,944,810**

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

Essentially what was designated

- **Unassigned fund balance** – amounts that are available for any purpose; these amounts are reported only in the general fund

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 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
Other General Funds:							
102	City Technology	$ 144,745	$ -	$ 8,974,320	$ (8,721,320)	$ -	$ 397,745
103	Facility Maintenance	57,889	-	9,683,940	(9,606,030)	-	135,799
104	Office of Emergency Svcs	1,134,603	-	-	(123,340)	-	1,011,263
105	KFON	1,832,888	250,000	-	(293,790)	-	1,789,098
106	Self-Insurance	6,190,739	10,313,270	-	(10,392,890)	-	6,111,119
107	Retiree Medical Benefits	2,392,473	265,000	2,600,000	(2,813,960)	-	2,443,513
108	Supplemental Retirement	32,517	-	35,000	(36,410)	-	31,107
110	GF Operating Projects	67,630	-	2,361,240	(2,421,950)	-	6,920
115	Lease-Fire	2	5,768,590	-	-	-	5,768,592
125	Storm Water Compliance	563,330	304,500	-	(391,280)	-	476,550
	Total Other General Funds	**$ 12,416,816**	**$ 16,901,360**	**$ 23,654,500**	**$ (34,800,970)**	**$ -**	**$ 18,171,706**
Special Revenue Funds:							
201	Muni Svcs Fiscal Impact	$ 24,599,814	$ 943,100	$ -	$ -	$ (1,270,550)	$ 24,272,364
221	Federal Seizure Treasury	90,661	-	-	(75,000)	-	15,661
222	Crime Prev Asset Seizure	22,434	2,500	-	(18,000)	-	6,934
223	Federal Asset Seizure	8,486,715	2,000,000	-	(2,683,370)	-	7,803,345
224	State Asset Seizure	586,796	20,000	-	(67,820)	-	538,976
225	PD Traffic Safety	2,984,203	400,000	-	(303,960)	-	3,080,243
226	Opioid Settlement	147,946	-	-	-	-	147,946
241	Air Quality Mgmt Dist	649,062	304,000	-	-	(13,480)	939,582
243	Traffic Safety	79,490	45,000	-	(52,760)	-	71,730
244	Prop 1B	141,441	-	-	-	-	141,441
245	Measure I 2010-2040 Reimb	74,199	-	-	-	-	74,199
246	Measure I 2010-2040 Local	1,166,415	5,710,860	-	(3,876,260)	(450,000)	2,551,015
281	Gas Tax (State)	584,315	6,012,640	-	(5,734,100)	(385,000)	477,855
282	Solid Waste Mitigation	3,910,377	5,505,000	-	(3,041,870)	(313,880)	6,059,627
283	Road Maintenance & Rehab	453,387	5,620,530	-	(5,620,530)	-	453,387

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
301	Grants	-	106,600	-	(48,110)	(58,490)	-
322	State COPS AB 3229	1,254,281	400,000	-	(586,520)	-	1,067,761
362	CDBG	438,541	2,070,000	-	(2,064,420)	(33,310)	410,811
363	HOME	286,218	600,000	-	(600,000)	-	286,218
365	Down Pymt Assistance Prgm	11,721	-	-	-	-	11,721
385	After School Program	-	4,407,400	-	(4,138,900)	(268,500)	-
386	ASES ELO-P Grant	-	13,127,390	-	(12,686,690)	(440,700)	-
395	LMD #1 City Wide	28,890	909,540	830,400	(1,560,930)	(207,900)	-
396	LMD #2 Vlg of Heritage	68,700	2,690,230	1,484,480	(3,812,220)	(431,190)	-
397	LMD #3-1 Empire Center	237,119	62,120	-	(75,810)	(7,100)	216,329
398	LMD #3 Hunter's Ridge	1,670,075	965,370	251,960	(1,216,770)	(146,260)	1,524,375
399	LLMD #3 Hunter's Ridge	68,139	36,530	-	(35,660)	(3,340)	65,669
401	CFD #1 Southridge Village	908,950	6,580,100	31,080	(4,424,980)	(3,095,150)	-
403	CFD #6-3A Bellgrove II	447,041	228,660	-	(172,140)	(46,820)	456,741
404	CFD #6-2 N Morningside	310,319	110,290	-	(105,660)	(14,460)	300,489
405	CFD #6-1 Stratham	463,808	209,240	-	(148,440)	(116,990)	407,618
406	CFD #6 The Landings	2,664,836	425,540	161,400	(607,110)	(87,160)	2,557,506
407	CFD #7 Country Club Est	205,135	127,260	20,890	(231,360)	(27,700)	94,225
408	CFD #8 Presley	229,109	81,360	136,370	(298,950)	(34,260)	113,629
409	CFD #9M Morningside	520	184,680	115,300	(183,080)	(117,420)	-
410	CFD #10M Jurupa Ind	219,598	42,610	-	(67,400)	(6,310)	188,498
412	CFD #12 Sierra Lakes	856,578	1,033,680	497,430	(1,542,330)	(174,580)	670,778
413	CFD #13M Summit Heights	118,110	559,310	477,600	(1,028,770)	(126,250)	-
414	CFD #14M Sycamore Hills	73,050	480,820	89,920	(527,950)	(115,840)	-
415	CFD #15M Silver Ridge	112,746	332,430	-	(181,340)	(217,970)	45,866
416	CFD #16M Ventana Pointe	52,896	48,670	-	(46,850)	(31,610)	23,106
418	CFD #18M Badiola Homes	43,007	7,010	-	(3,790)	(4,460)	41,767
420	CFD #20M	56,306	38,070	-	(38,940)	(20,080)	35,356
421	CFD #21M	226,362	40,950	-	(19,550)	(21,730)	226,032
423	CFD #23M	23,002	8,410	-	(2,270)	(10,920)	18,222

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
424	CFD #24M	179,619	46,400	-	(21,840)	(28,320)	175,859
425	CFD #25M	254,324	92,270	-	(61,960)	(53,710)	230,924
427	CFD #27M	360	66,210	38,280	(74,220)	(30,630)	-
428	CFD #28M	421,898	163,730	-	(108,060)	(110,680)	366,888
429	CFD #29M	580	29,910	33,000	(42,430)	(21,060)	-
430	CFD #30M	694,053	241,050	-	(140,630)	(158,580)	635,893
431	CFD #31 Citrus Heights No	781,011	481,040	-	(275,030)	(190,800)	796,221
432	CFD #32M	100,340	18,730	-	(6,140)	(15,170)	97,760
433	CFD #33M Empire Lighting	189,099	46,700	-	(92,760)	(8,680)	134,359
434	CFD #34 Empire Det Basin	274,271	21,140	-	(24,150)	(2,260)	269,001
435	CFD #35M	592,808	603,660	117,850	(741,850)	(106,880)	465,588
436	CFD #36M	15,830	24,940	7,570	(27,690)	(20,650)	-
437	CFD #37 Montelago	56,090	98,460	56,830	(153,140)	(58,240)	-
438	CFD #38M	847,516	181,870	-	(81,990)	(116,960)	830,436
439	CFD #39M	13,500	24,200	60	(21,180)	(16,580)	-
440	CFD #40M	75,790	10,530	-	(1,660)	(7,830)	76,830
441	CFD #41M	114,584	15,520	-	(12,550)	(8,090)	109,464
442	CFD #42M	195,378	49,380	-	(77,490)	(7,250)	160,018
444	CFD #44M	25,001	10,090	-	(10,980)	(6,220)	17,891
445	CFD #45M	305,043	113,370	-	(91,900)	(57,320)	269,193
446	CFD #46M	295,944	49,890	-	(43,530)	(24,510)	277,794
447	CFD #47M	1,020	12,980	9,680	(17,200)	(6,480)	-
448	CFD #48M	409,575	76,050	-	(61,010)	(31,670)	392,945
449	CFD #49M	25,623	14,470	-	(15,180)	(6,290)	18,623
450	CFD #50M	60,701	40,640	-	(22,920)	(30,160)	48,261
451	CFD #51M	48,718	75,350	-	(81,840)	(39,240)	2,988
453	CFD #53M	78,585	9,080	-	(6,210)	(5,230)	76,225
454	CFD #54M	18,120	28,280	15,300	(46,030)	(15,670)	-
455	CFD #55M	56,508	7,320	-	(6,530)	(3,210)	54,088
456	CFD #56M	121,786	26,040	-	(960)	(24,770)	122,096

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
457	CFD #57M	53,318	16,950	-	(18,010)	(6,560)	45,698
458	CFD #58M	20,668	4,410	-	(1,160)	(4,080)	19,838
459	CFD #59M	10,713	2,400	-	(1,160)	(110)	11,843
460	CFD #60M	79,038	12,940	-	(12,990)	(5,870)	73,118
461	CFD #61M	377,080	55,280	-	(30,070)	(29,090)	373,200
462	CFD #62M	51,751	5,580	-	(7,400)	(690)	49,241
463	CFD #63M	587,634	54,640	-	(39,840)	(3,730)	598,704
464	CFD #64M	82,503	5,070	-	-	-	87,573
465	CFD #65M	193,519	20,430	-	(10,330)	(10,700)	192,919
466	CFD #66M	-	-	2,850	-	(2,850)	-
467	CFD #67M	181,433	43,450	-	(30,400)	(21,630)	172,853
468	CFD #68M	138,512	25,280	-	(18,460)	(12,980)	132,352
469	CFD #69M	490,422	178,130	-	(134,380)	(92,460)	441,712
470	CFD #70 Avellino	204,171	80,220	-	(56,680)	(39,760)	187,951
471	CFD #71 Sierra Crest	340,658	132,740	28,110	(158,580)	(21,450)	321,478
472	CFD #72M	25,112	12,160	-	(11,480)	(6,590)	19,202
473	CFD #73M	277,595	67,580	-	(33,480)	(37,290)	274,405
474	CFD #74M	542,293	84,810	-	(41,500)	(52,360)	533,243
475	CFD #75M	53,971	14,750	-	(10,640)	(8,880)	49,201
476	CFD #76M	50,790	37,860	-	(39,890)	(8,520)	40,240
477	CFD #77M	47,221	13,290	-	(10,660)	(6,840)	43,011
478	CFD #78M	234,509	79,060	-	(36,900)	(61,080)	215,589
479	CFD #79M	202,166	21,500	-	(860)	(80)	222,726
480	CFD #80 Bella Strada	356,545	240,810	-	(129,640)	(124,280)	343,435
481	CFD #81M	38,372	123,610	-	(105,450)	(48,850)	7,682
482	CFD #82M	202,630	29,480	-	(500)	-	231,610
483	CFD #83M	188,985	63,940	-	(33,960)	(31,190)	187,775
484	CFD #84M	41,505	19,500	-	(11,550)	(9,590)	39,865
485	CFD #85 The Meadows	883,707	431,720	-	(362,460)	(37,280)	915,687
486	CFD #86 Etiwanda Ridge	146,707	67,660	-	(47,020)	(34,210)	133,137

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
487	CFD #87 El Paseo	200,513	77,250	-	(27,560)	(67,320)	182,883
488	CFD #88 Sierra Crest II	293,687	113,730	10,420	(90,490)	(8,470)	318,877
489	CFD #89 Belrose	234,758	60,980	-	(33,750)	(32,950)	229,038
490	CFD #90 Summit at Rosena	1,289,405	363,610	-	(280,160)	(78,930)	1,293,925
491	CFD #91M	36,334	6,080	-	(500)	(2,320)	39,594
492	CFD #92M	79,669	17,220	-	(8,690)	(6,360)	81,839
493	CFD #93M	39,831	12,780	-	(17,090)	(5,990)	29,531
494	CFD #94M	9,596	2,100	-	(500)	(1,750)	9,446
495	CFD #95 Summit at Rosena II	341,580	184,120	3,200	(233,940)	(23,030)	271,930
496	CFD #96M Tr. 19957	47,051	11,330	-	(11,770)	(4,220)	42,391
497	CFD #97M	24,684	5,270	-	-	(3,690)	26,264
498	CFD #98M	28,229	6,050	-	(500)	(2,600)	31,179
500	CFD #100M Tr 2023	245,553	82,990	-	(29,280)	(58,590)	240,673
501	CFD #101M	37,373	8,010	-	(500)	(3,460)	41,423
502	CFD #102M	22,203	5,010	-	(500)	(1,750)	24,963
503	CFD #103M Estrada	19,185	4,420	-	-	(1,130)	22,475
504	CFD #104M	46,597	13,780	-	(9,790)	(4,610)	45,977
505	CFD #105M Tr 20346	94,468	47,560	-	(20,080)	(31,040)	90,908
506	CFD #106 Mountainview	241,226	92,070	-	(22,930)	(47,510)	262,856
507	CFD #107 Highland	25,717	39,910	-	(8,070)	(31,090)	26,467
509	CFD#109 Narra Hills	115,221	353,570	-	(180,470)	(154,100)	134,221
510	CFD #510M	25,326	17,420	-	-	(5,100)	37,646
511	CFD #511 Monterado	47,475	72,470	-	(14,490)	(57,490)	47,965
512	CFD #512 The Gardens	33,326	304,580	-	(140,130)	(162,230)	35,546
513	CFD #113	-	225,040	-	-	-	225,040
514	CFD #114M	-	55,080	-	-	-	55,080
515	CFD #115M	-	426,000	-	-	-	426,000
516	CFD #116M	-	66,930	-	-	-	66,930
	Total Special Revenue Funds	**$ 70,988,522**	**$ 69,777,810**	**$ 4,419,980**	**$ (62,826,310)**	**$ (11,027,280)**	**$ 71,332,722**

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
Debt Service Funds:							
580	General Debt Service	$ 9,447	$ 1,120,700	$ 2,866,800	$ (3,991,500)	$ -	$ 5,447
	Total Debt Service Funds	**$ 9,447**	**$ 1,120,700**	**$ 2,866,800**	**$ (3,991,500)**	**$ -**	**$ 5,447**
Capital Project Funds:							
601	Capital Reinvestment	$ 347,523	$ 5,351,850	$ 2,500,000	$ (2,656,560)	$ -	$ 5,542,813
602	Capital Improvement	-	210,000	-	-	-	210,000
603	Future Capital Projects	8,929,710	-	-	-	-	8,929,710
604	Capital Project -TUT	-	-	21,370,380	(21,370,380)	-	-
620	San Sevaine Flood Control	3,388,735	529,400	-	-	(39,250)	3,878,885
621	Upper Etiwanda Flood Cont	47,845	-	-	-	-	47,845
622	Storm Drain	13,880,359	1,105,000	-	(45,810)	(106,310)	14,833,239
623	Sewer Expansion	1,109,959	5,205,770	-	-	(3,750)	6,311,979
630	Circulation Mitigation	13,631,933	4,917,030	-	(12,590)	(46,120)	18,490,253
631	Fire Assessment	296,520	260,000	-	-	(260,000)	296,520
632	General Government	1,915,623	430,000	-	-	(48,490)	2,297,133
633	Landscape Medians	848,043	400,000	-	-	(35,170)	1,212,873
634	Library Cap Improvement	1,564,043	152,090	-	-	(31,700)	1,684,433
635	Parks Development	9,327,985	3,904,230	-	-	(34,580)	13,197,635
636	Police Capital Facilities	4,079,433	655,500	-	(130,400)	(70,280)	4,534,253
637	Underground Utilities	851,587	600,000	-	-	-	1,451,587
657	CFD #31 Citrus Heights No	3,032,010	-	-	-	-	3,032,010
658	CFD #37 Montelago	7,491	-	-	-	-	7,491
659	CFD #70 Avellino	1,197	-	-	-	-	1,197
660	CFD #71 Sierra Crest	2,686	-	-	-	-	2,686
661	CFD #80 Bella Strada	11,501	-	-	-	-	11,501
663	CFD #74B Citrus/Summit	184,859	-	-	-	-	184,859
664	CFD #86 Etiwanda Ridge	975,717	-	-	-	-	975,717

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
665	CFD #85 The Meadows	5,904	-	-	-	-	5,904
666	CFD #88 Sierra Crest II	98,635	-	-	-	-	98,635
667	CFD #89 (Belrose)	91,566	-	-	-	-	91,566
668	CFD #90 Summit @ Rosena Ph 1	10,580,766	-	-	-	(58,330)	10,522,436
669	CFD #95 Summit at Rosena II	5,857,592	-	-	-	(24,800)	5,832,792
670	CFD #87 El Paseo	875,463	-	-	-	-	875,463
671	CFD #106 MountainView	25,336	-	-	-	-	25,336
672	CFD #99 The Retreat	3,330,552	-	-	-	-	3,330,552
673	CFD #100 Victoria	3,855,757	-	-	-	-	3,855,757
674	CFD #111 Monterado	5,261,504	-	-	-	-	5,261,504
675	CFD#107 Highland	2,706,552	-	-	-	-	2,706,552
676	CFD#109 Narra Hills	11,522,771	-	-	-	-	11,522,771
677	CFD #112 The Gardens Phase One	28,842,744	-	-	-	-	28,842,744
	Total Capital Project Funds	**$ 137,489,901**	**$ 23,720,870**	**$ 23,870,380**	**$ (24,215,740)**	**$ (758,780)**	**$ 160,106,631**
Enterprise Funds:							
701	Sewer Maint & Operations	$ 11,470,873	$ 31,162,640	$ -	$ (27,157,140)	$ (2,704,670)	$ 12,771,703
702	Sewer Capital Projects	2,587,328	300,010	-	(136,620)	(4,320)	2,746,398
703	Sewer Replacement	732,367	1,000,000	400,000	(1,855,370)	(274,540)	2,457
710	Water Utility	854,085	-	-	-	-	854,085
720	Stage Red	58,753	-	-	-	(19,710)	39,043
	Total Enterprise Funds	**$ 15,703,406**	**$ 32,462,650**	**$ 400,000**	**$ (29,149,130)**	**$ (3,003,240)**	**$ 16,413,686**
Internal Service Funds:							
751	Fleet Operations	$ 15,525,127	$ 8,588,190	$ 250,000	$ (12,136,050)	$ -	$ 12,227,267
	Total Internal Service Funds	**$ 15,525,127**	**$ 8,588,190**	**$ 250,000**	**$ (12,136,050)**	**$ -**	**$ 12,227,267**
	TOTAL ALL FUNDS	**$ 252,133,219**	**$ 152,571,580**	**$ 55,461,660**	**$ (167,119,700)**	**$ (14,789,300)**	**$ 278,257,459**

Fontana Fire Protection District
Unreserved Fund Balances
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	Fontana Fire District	$ 22,130,813	$ 81,658,990	$ -	$ (72,142,990)	$ (3,000,000)	$ 28,646,813
211	FFD - CFD 2002-2	4,844,872	-	-	-	-	4,844,872
	Total Special Revenue Funds	**$ 26,975,685**	**$ 81,658,990**	**$ -**	**$ (72,142,990)**	**$ (3,000,000)**	**$ 33,491,685**
Capital Projects Funds:							
610	Fire Capital Projects	$ 203,300	$ -	$ 3,000,000	$ (767,780)	$ -	$ 2,435,520
	Total Capital Project Fund	**$ 203,300**	**$ -**	**$ 3,000,000**	**$ (767,780)**	**$ -**	**$ 2,435,520**
TOTAL FIRE DISTRICT FUNDS		**$ 27,178,985**	**$ 81,658,990**	**$ 3,000,000**	**$ (72,910,770)**	**$ (3,000,000)**	**$ 35,927,205**

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 205,129	$ -	$ -	$ -	$ -	$ 205,129
291	Housing Authority AB 1486	3,543,090	-	-	-	-	3,543,090
295	Permanent Local Hsg Alloc	-	644,670	-	(644,670)	-	-
297	Housing Authority - LMIHF	11,482,091	751,000	-	(313,570)	-	11,919,521
	Total Special Revenue Funds	**$ 15,230,310**	**$ 1,395,670**	**$ -**	**$ (958,240)**	**$ -**	**$ 15,667,740**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 1,298,559	$ 247,350	$ -	$ (168,360)	$ -	$ 1,377,549
698	Affordable Housing Trust	4,812,691	1,825,000	-	(30,500)	-	6,607,191
	Total Capital Project Funds	**$ 6,111,250**	**$ 2,072,350**	**$ -**	**$ (198,860)**	**$ -**	**$ 7,984,740**
TOTAL HOUSING AUTHORITY FUNDS		**$ 21,341,560**	**$ 3,468,020**	**$ -**	**$ (1,157,100)**	**$ -**	**$ 23,652,480**

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
299	Community Foundation	$ 455,497	$ 2,500	$ -	$ (76,400)	$ -	$ 381,597
	Total Special Revenue Funds	**$ 455,497**	**$ 2,500**	**$ -**	**$ (76,400)**	**$ -**	**$ 381,597**

Summary of Changes in Fund Balance Greater Than 10% Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
101	General Fund	$ 51,634,946	$ 57,324,986	$ 5,690,040	11.02%	Revenues increasing faster than costs
Other General Funds:						
102	City Technology	$ 144,745	$ 397,745	$ 253,000	174.79%	Revenues increasing faster than costs
103	Facility Maintenance	57,889	135,799	77,910	134.59%	Revenues increasing faster than costs
104	Office of Emergency Svcs	1,134,603	1,011,263	(123,340)	(10.87%)	Planned use of funds accumulated over period of time
105	KFON	1,832,888	1,789,098	(43,790)	(2.39%)	
106	Self-Insurance	6,190,739	6,111,119	(79,620)	(1.29%)	
107	Retiree Medical Benefits	2,392,473	2,443,513	51,040	2.13%	
108	Supplemental Retirement	32,517	31,107	(1,410)	(4.34%)	
110	GF Operating Projects	67,630	6,920	(60,710)	(89.77%)	Planned use of funds accumulated over period of time
115	Lease-Fire	2	5,768,592	5,768,590	288429500.00%	Funds to be accumulated for cashflow and/or projects
125	Storm Water Compliance	563,330	476,550	(86,780)	(15.40%)	Planned use of funds accumulated over period of time
Special Revenue Funds:						
201	Muni Svcs Fiscal Impact	$ 24,599,814	$ 24,272,364	$ (327,450)	(1.33%)	
210	Fontana Fire District	22,130,813	28,646,813	6,516,000	29.44%	Revenues increasing faster than costs
211	FFD - CFD 2002-2	4,844,872	4,844,872	-	0.00%	
221	Federal Seizure Treasury	90,661	15,661	(75,000)	(82.73%)	Planned use of funds accumulated over period of time
222	Crime Prev Asset Seizure	22,434	6,934	(15,500)	(69.09%)	Planned use of funds accumulated over period of time
223	Federal Asset Seizure	8,486,715	7,803,345	(683,370)	(8.05%)	
224	State Asset Seizure	586,796	538,976	(47,820)	(8.15%)	
225	PD Traffic Safety	2,984,203	3,080,243	96,040	3.22%	
226	Opioid Settlement	147,946	147,946	-	0.00%	
241	Air Quality Mgmt Dist	649,062	939,582	290,520	44.76%	Revenues increasing faster than costs
243	Traffic Safety	79,490	71,730	(7,760)	(9.76%)	
244	Prop 1B	141,441	141,441	-	0.00%	
245	Measure I 2010-2040 Reimb	74,199	74,199	-	0.00%	
246	Measure I 2010-2040 Local	1,166,415	2,551,015	1,384,600	118.71%	Revenues increasing faster than costs
281	Gas Tax (State)	584,315	477,855	(106,460)	(18.22%)	Planned use of funds accumulated over period of time
282	Solid Waste Mitigation	3,910,377	6,059,627	2,149,250	54.96%	Revenues increasing faster than costs
283	Road Maintenance & Rehab	453,387	453,387	-	0.00%	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
290	Housing Successor-Low/Mod	205,129	205,129	-	0.00%	
291	Housing Authority AB 1486	3,543,090	3,543,090	-	0.00%	
297	Housing Authority - LMIHF	11,482,091	11,919,521	437,430	3.81%	
299	Community Foundation	455,497	381,597	(73,900)	(16.22%)	Planned use of funds accumulated over period of time
322	State COPS AB 3229	1,254,281	1,067,761	(186,520)	(14.87%)	Planned use of funds accumulated over period of time
362	CDBG	438,541	410,811	(27,730)	(6.32%)	
363	HOME	286,218	286,218	-	0.00%	
365	Down Pymt Assistance Prgm	11,721	11,721	-	0.00%	
395	LMD #1 City Wide	28,890	-	(28,890)	(100.00%)	Planned use of funds accumulated over period of time
396	LMD #2 Vlg of Heritage	68,700	-	(68,700)	(100.00%)	Planned use of funds accumulated over period of time
397	LMD #3-1 Empire Center	237,119	216,329	(20,790)	(8.77%)	
398	LMD #3 Hunter's Ridge	1,670,075	1,524,375	(145,700)	(8.72%)	
399	LLMD #3 Hunter's Ridge	68,139	65,669	(2,470)	(3.62%)	
401	CFD #1 Southridge Village	908,950	-	(908,950)	(100.00%)	Planned use of funds accumulated over period of time
403	CFD #6-3A Bellgrove II	447,041	456,741	9,700	2.17%	
404	CFD #6-2 N Morningside	310,319	300,489	(9,830)	(3.17%)	
405	CFD #6-1 Stratham	463,808	407,618	(56,190)	(12.11%)	Planned use of funds accumulated over period of time
406	CFD #6 The Landings	2,664,836	2,557,506	(107,330)	(4.03%)	
407	CFD #7 Country Club Est	205,135	94,225	(110,910)	(54.07%)	Planned use of funds accumulated over period of time
408	CFD #8 Presley	229,109	113,629	(115,480)	(50.40%)	Planned use of funds accumulated over period of time
409	CFD #9M Morningside	520	-	(520)	(100.00%)	Planned use of funds accumulated over period of time
410	CFD #10M Jurupa Ind	219,598	188,498	(31,100)	(14.16%)	Planned use of funds accumulated over period of time
412	CFD #12 Sierra Lakes	856,578	670,778	(185,800)	(21.69%)	Planned use of funds accumulated over period of time
413	CFD #13M Summit Heights	118,110	-	(118,110)	(100.00%)	Planned use of funds accumulated over period of time
414	CFD #14M Sycamore Hills	73,050	-	(73,050)	(100.00%)	Planned use of funds accumulated over period of time
415	CFD #15M Silver Ridge	112,746	45,866	(66,880)	(59.32%)	Planned use of funds accumulated over period of time
416	CFD #16M Ventana Pointe	52,896	23,106	(29,790)	(56.32%)	Planned use of funds accumulated over period of time
418	CFD #18M Badiola Homes	43,007	41,767	(1,240)	(2.88%)	
420	CFD #20M	56,306	35,356	(20,950)	(37.21%)	Planned use of funds accumulated over period of time
421	CFD #21M	226,362	226,032	(330)	(0.15%)	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
423	CFD #23M	23,002	18,222	(4,780)	(20.78%)	Planned use of funds accumulated over period of time
424	CFD #24M	179,619	175,859	(3,760)	(2.09%)	
425	CFD #25M	254,324	230,924	(23,400)	(9.20%)	
427	CFD #27M	360	-	(360)	(100.00%)	Planned use of funds accumulated over period of time
428	CFD #28M	421,898	366,888	(55,010)	(13.04%)	Planned use of funds accumulated over period of time
429	CFD #29M	580	-	(580)	(100.00%)	Planned use of funds accumulated over period of time
430	CFD #30M	694,053	635,893	(58,160)	(8.38%)	
431	CFD #31 Citrus Heights No	781,011	796,221	15,210	1.95%	
432	CFD #32M	100,340	97,760	(2,580)	(2.57%)	
433	CFD #33M Empire Lighting	189,099	134,359	(54,740)	(28.95%)	Planned use of funds accumulated over period of time
434	CFD #34 Empire Det Basin	274,271	269,001	(5,270)	(1.92%)	
435	CFD #35M	592,808	465,588	(127,220)	(21.46%)	Planned use of funds accumulated over period of time
436	CFD #36M	15,830	-	(15,830)	(100.00%)	Planned use of funds accumulated over period of time
437	CFD #37 Montelago	56,090	-	(56,090)	(100.00%)	Planned use of funds accumulated over period of time
438	CFD #38M	847,516	830,436	(17,080)	(2.02%)	
439	CFD #39M	13,500	-	(13,500)	(100.00%)	Planned use of funds accumulated over period of time
440	CFD #40M	75,790	76,830	1,040	1.37%	
441	CFD #41M	114,584	109,464	(5,120)	(4.47%)	
442	CFD #42M	195,378	160,018	(35,360)	(18.10%)	Planned use of funds accumulated over period of time
444	CFD #44M	25,001	17,891	(7,110)	(28.44%)	Planned use of funds accumulated over period of time
445	CFD #45M	305,043	269,193	(35,850)	(11.75%)	Planned use of funds accumulated over period of time
446	CFD #46M	295,944	277,794	(18,150)	(6.13%)	
447	CFD #47M	1,020	-	(1,020)	(100.00%)	Planned use of funds accumulated over period of time
448	CFD #48M	409,575	392,945	(16,630)	(4.06%)	
449	CFD #49M	25,623	18,623	(7,000)	(27.32%)	Planned use of funds accumulated over period of time
450	CFD #50M	60,701	48,261	(12,440)	(20.49%)	Planned use of funds accumulated over period of time
451	CFD #51M	48,718	2,988	(45,730)	(93.87%)	Planned use of funds accumulated over period of time
453	CFD #53M	78,585	76,225	(2,360)	(3.00%)	
454	CFD #54M	18,120	-	(18,120)	(100.00%)	Planned use of funds accumulated over period of time
455	CFD #55M	56,508	54,088	(2,420)	(4.28%)	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
456	CFD #56M	121,786	122,096	310	0.25%	
457	CFD #57M	53,318	45,698	(7,620)	(14.29%)	Planned use of funds accumulated over period of time
458	CFD #58M	20,668	19,838	(830)	(4.02%)	
459	CFD #59M	10,713	11,843	1,130	10.55%	Revenues increasing faster than costs
460	CFD #60M	79,038	73,118	(5,920)	(7.49%)	
461	CFD #61M	377,080	373,200	(3,880)	(1.03%)	
462	CFD #62M	51,751	49,241	(2,510)	(4.85%)	
463	CFD #63M	587,634	598,704	11,070	1.88%	
464	CFD #64M	82,503	87,573	5,070	6.15%	
465	CFD #65M	193,519	192,919	(600)	(0.31%)	
467	CFD #67M	181,433	172,853	(8,580)	(4.73%)	
468	CFD #68M	138,512	132,352	(6,160)	(4.45%)	
469	CFD #69M	490,422	441,712	(48,710)	(9.93%)	
470	CFD #70 Avellino	204,171	187,951	(16,220)	(7.94%)	
471	CFD #71 Sierra Crest	340,658	321,478	(19,180)	(5.63%)	
472	CFD #72M	25,112	19,202	(5,910)	(23.53%)	Planned use of funds accumulated over period of time
473	CFD #73M	277,595	274,405	(3,190)	(1.15%)	
474	CFD #74M	542,293	533,243	(9,050)	(1.67%)	
475	CFD #75M	53,971	49,201	(4,770)	(8.84%)	
476	CFD #76M	50,790	40,240	(10,550)	(20.77%)	Planned use of funds accumulated over period of time
477	CFD #77M	47,221	43,011	(4,210)	(8.92%)	
478	CFD #78M	234,509	215,589	(18,920)	(8.07%)	
479	CFD #79M	202,166	222,726	20,560	10.17%	Revenues increasing faster than costs
480	CFD #80 Bella Strada	356,545	343,435	(13,110)	(3.68%)	
481	CFD #81M	38,372	7,682	(30,690)	(79.98%)	Planned use of funds accumulated over period of time
482	CFD #82M	202,630	231,610	28,980	14.30%	Revenues increasing faster than costs
483	CFD #83M	188,985	187,775	(1,210)	(0.64%)	
484	CFD #84M	41,505	39,865	(1,640)	(3.95%)	
485	CFD #85 The Meadows	883,707	915,687	31,980	3.62%	
486	CFD #86 Etiwanda Ridge	146,707	133,137	(13,570)	(9.25%)	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
487	CFD #87 El Paseo	200,513	182,883	(17,630)	(8.79%)	
488	CFD #88 Sierra Crest II	293,687	318,877	25,190	8.58%	
489	CFD #89 Belrose	234,758	229,038	(5,720)	(2.44%)	
490	CFD #90 Summit at Rosena	1,289,405	1,293,925	4,520	0.35%	
491	CFD #91M	36,334	39,594	3,260	8.97%	
492	CFD #92M	79,669	81,839	2,170	2.72%	
493	CFD #93M	39,831	29,531	(10,300)	(25.86%)	Planned use of funds accumulated over period of time
494	CFD #94M	9,596	9,446	(150)	(1.56%)	
495	CFD #95 Summit at Rosena II	341,580	271,930	(69,650)	(20.39%)	Planned use of funds accumulated over period of time
496	CFD #96M Tr. 19957	47,051	42,391	(4,660)	(9.90%)	
497	CFD #97M	24,684	26,264	1,580	6.40%	
498	CFD #98M	28,229	31,179	2,950	10.45%	Revenues increasing faster than costs
500	CFD #100M Tr 2023	245,553	240,673	(4,880)	(1.99%)	
501	CFD #101M	37,373	41,423	4,050	10.84%	Revenues increasing faster than costs
502	CFD #102M	22,203	24,963	2,760	12.43%	Revenues increasing faster than costs
503	CFD #103M Estrada	19,185	22,475	3,290	17.15%	Revenues increasing faster than costs
504	CFD #104M	46,597	45,977	(620)	(1.33%)	
505	CFD #105M Tr 20346	94,468	90,908	(3,560)	(3.77%)	
506	CFD #106 Mountainview	241,226	262,856	21,630	8.97%	
507	CFD #107 Highland	25,717	26,467	750	2.92%	
509	CFD#109 Narra Hills	115,221	134,221	19,000	16.49%	Revenues increasing faster than costs
510	CFD #510M	25,326	37,646	12,320	48.65%	Revenues increasing faster than costs
511	CFD #511 Monterado	47,475	47,965	490	1.03%	
512	CFD #512 The Gardens	33,326	35,546	2,220	6.66%	
513	CFD #113	-	225,040	225,040	0.00%	
514	CFD #114M	-	55,080	55,080	0.00%	
515	CFD #115M	-	426,000	426,000	0.00%	
516	CFD #116M	-	66,930	66,930	0.00%	
Debt Service Funds:						
580	General Debt Service	$ 9,447	$ 5,447	$ (4,000)	(42.34%)	Planned use of funds accumulated over period of time

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
Capital Projects Funds:						
601	Capital Reinvestment	$ 347,523	$ 5,542,813	$ 5,195,290	1494.95%	Revenues increasing faster than costs
602	Capital Improvement	-	210,000	210,000	0.00%	
603	Future Capital Projects	8,929,710	8,929,710	-	0.00%	
610	Fire Capital Projects	203,300	2,435,520	2,232,220	1097.99%	Revenues increasing faster than costs
620	San Sevaine Flood Control	3,388,735	3,878,885	490,150	14.46%	Revenues increasing faster than costs
621	Upper Etiwanda Flood Cont	47,845	47,845	-	0.00%	
622	Storm Drain	13,880,359	14,833,239	952,880	6.86%	
623	Sewer Expansion	1,109,959	6,311,979	5,202,020	468.67%	Revenues increasing faster than costs
630	Circulation Mitigation	13,631,933	18,490,253	4,858,320	35.64%	Revenues increasing faster than costs
631	Fire Assessment	296,520	296,520	-	0.00%	
632	General Government	1,915,623	2,297,133	381,510	19.92%	Revenues increasing faster than costs
633	Landscape Medians	848,043	1,212,873	364,830	43.02%	Revenues increasing faster than costs
634	Library Cap Improvement	1,564,043	1,684,433	120,390	7.70%	
635	Parks Development	9,327,985	13,197,635	3,869,650	41.48%	Revenues increasing faster than costs
636	Police Capital Facilities	4,079,433	4,534,253	454,820	11.15%	Revenues increasing faster than costs
637	Underground Utilities	851,587	1,451,587	600,000	70.46%	Revenues increasing faster than costs
657	CFD #31 Citrus Heights No	3,032,010	3,032,010	-	0.00%	
658	CFD #37 Montelago	7,491	7,491	-	0.00%	
659	CFD #70 Avellino	1,197	1,197	-	0.00%	
660	CFD #71 Sierra Crest	2,686	2,686	-	0.00%	
661	CFD #80 Bella Strada	11,501	11,501	-	0.00%	
663	CFD #74B Citrus/Summit	184,859	184,859	-	0.00%	
664	CFD #86 Etiwanda Ridge	975,717	975,717	-	0.00%	
665	CFD #85 The Meadows	5,904	5,904	-	0.00%	
666	CFD #88 Sierra Crest II	98,635	98,635	-	0.00%	
667	CFD #89 (Belrose)	91,566	91,566	-	0.00%	
668	CFD #90 Summit @ Rosena Ph 1	10,580,766	10,522,436	(58,330)	(0.55%)	
669	CFD #95 Summit at Rosena II	5,857,592	5,832,792	(24,800)	(0.42%)	
670	CFD #87 El Paseo	875,463	875,463	-	0.00%	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
671	CFD #106 MountainView	25,336	25,336	-	0.00%	
672	CFD #99 The Retreat	3,330,552	3,330,552	-	0.00%	
673	CFD #100 Victoria	3,855,757	3,855,757	-	0.00%	
674	CFD #111 Monterado	5,261,504	5,261,504	-	0.00%	
675	CFD#107 Highland	2,706,552	2,706,552	-	0.00%	
676	CFD#109 Narra Hills	11,522,771	11,522,771	-	0.00%	
677	CFD #112 The Gardens Phase One	28,842,744	28,842,744	-	0.00%	
697	Fontana Housing Authority	1,298,559	1,377,549	78,990	6.08%	
698	Affordable Housing Trust	4,812,691	6,607,191	1,794,500	37.29%	Revenues increasing faster than costs
Enterprise Funds:						
701	Sewer Maint & Operations	$ 11,470,873	$ 12,771,703	$ 1,300,830	11.34%	Revenues increasing faster than costs
702	Sewer Capital Projects	2,587,328	2,746,398	159,070	6.15%	
703	Sewer Replacement	732,367	2,457	(729,910)	(99.66%)	Planned use of funds accumulated over period of time
710	Water Utility	854,085	854,085	-	0.00%	
720	Stage Red	58,753	39,043	(19,710)	(33.55%)	Planned use of funds accumulated over period of time
Internal Service Funds:						
751	Fleet Operations	$ 15,525,127	$ 12,227,267	$ (3,297,860)	(21.24%)	Planned use of funds accumulated over period of time

Other Funds
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Other General Funds:							
102	City Technology	$ 397,745	$ -	$ 9,191,690	$ (8,914,690)	$ -	$ 674,745
103	Facility Maintenance	135,799	-	9,955,570	(9,895,950)	-	195,419
104	Office of Emergency Svcs	1,011,263	-	-	(60,880)	-	950,383
105	KFON	1,789,098	250,000	-	(301,590)	-	1,737,508
106	Self-Insurance	6,111,119	10,669,490	-	(10,726,600)	-	6,054,009
107	Retiree Medical Benefits	2,443,513	268,000	2,600,000	(2,813,620)	-	2,497,893
108	Supplemental Retirement	31,107	-	35,000	(36,390)	-	29,717
110	GF Operating Projects	6,920	-	1,271,060	(1,271,060)	-	6,920
115	Lease-Fire	5,768,592	5,883,970	-	-	-	11,652,562
125	Storm Water Compliance	476,550	304,500	-	(402,500)	-	378,550
	Total Other General Funds	**$ 18,171,706**	**$ 17,375,960**	**$ 23,053,320**	**$ (34,423,280)**	**$ -**	**$ 24,177,706**
Special Revenue Funds:							
201	Muni Svcs Fiscal Impact	$ 24,272,364	$ 943,100	$ -	$ -	$ (1,254,170)	$ 23,961,294
221	Federal Seizure Treasury	15,661	-	-	(75,000)	-	(59,339)
222	Crime Prev Asset Seizure	6,934	2,500	-	(18,000)	-	(8,566)
223	Federal Asset Seizure	7,803,345	2,000,000	-	(2,681,800)	-	7,121,545
224	State Asset Seizure	538,976	20,000	-	(68,990)	-	489,986
225	PD Traffic Safety	3,080,243	400,000	-	(303,930)	-	3,176,313
226	Opioid Settlement	147,946	-	-	-	-	147,946
241	Air Quality Mgmt Dist	939,582	304,000	-	-	(13,950)	1,229,632
243	Traffic Safety	71,730	45,000	-	(53,430)	-	63,300
244	Prop 1B	141,441	-	-	-	-	141,441
245	Measure I 2010-2040 Reimb	74,199	-	-	-	-	74,199
246	Measure I 2010-2040 Local	2,551,015	5,873,110	-	(3,381,650)	(465,750)	4,576,725
281	Gas Tax (State)	477,855	6,251,840	-	(5,873,910)	(398,480)	457,305
282	Solid Waste Mitigation	6,059,627	5,505,000	-	(3,125,240)	(324,870)	8,114,517
283	Road Maintenance & Rehab	453,387	5,800,000	-	(5,800,000)	-	453,387

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
301	Grants	-	23,200	-	37,340	(60,540)	-
322	State COPS AB 3229	1,067,761	400,000	-	(472,740)	-	995,021
362	CDBG	410,811	2,070,000	-	(2,067,060)	(34,480)	379,271
363	HOME	286,218	600,000	-	(600,000)	-	286,218
365	Down Pymt Assistance Prgm	11,721	-	-	-	-	11,721
385	After School Program	-	4,407,400	-	(4,129,500)	(277,900)	-
386	ASES ELO-P Grant	-	13,127,390	-	(12,671,270)	(456,120)	-
395	LMD #1 City Wide	-	909,540	902,600	(1,596,960)	(215,180)	-
396	LMD #2 Vlg of Heritage	-	2,743,980	1,573,650	(3,871,350)	(446,280)	-
397	LMD #3-1 Empire Center	216,329	62,120	-	(76,980)	(7,350)	194,119
398	LMD #3 Hunter's Ridge	1,524,375	1,061,860	193,490	(1,161,080)	(151,380)	1,467,265
399	LLMD #3 Hunter's Ridge	65,669	37,260	-	(36,730)	(3,460)	62,739
401	CFD #1 Southridge Village	-	7,237,000	48,380	(4,167,170)	(3,118,210)	-
403	CFD #6-3A Bellgrove II	456,741	228,660	-	(176,580)	(47,620)	461,201
404	CFD #6-2 N Morningside	300,489	112,170	-	(108,200)	(14,970)	289,489
405	CFD #6-1 Stratham	407,618	219,700	-	(151,500)	(117,660)	358,158
406	CFD #6 The Landings	2,557,506	425,540	162,550	(620,490)	(90,020)	2,435,086
407	CFD #7 Country Club Est	94,225	139,950	20,890	(184,070)	(28,670)	42,325
408	CFD #8 Presley	113,629	89,490	143,510	(311,160)	(35,460)	9
409	CFD #9M Morningside	-	203,120	101,770	(186,660)	(118,230)	-
410	CFD #10M Jurupa Ind	188,498	46,870	-	(68,930)	(6,530)	159,908
412	CFD #12 Sierra Lakes	670,778	1,136,990	396,650	(1,648,490)	(180,690)	375,238
413	CFD #13M Summit Heights	-	615,190	520,020	(1,004,540)	(130,670)	-
414	CFD #14M Sycamore Hills	-	528,860	40,450	(370,610)	(117,800)	80,900
415	CFD #15M Silver Ridge	45,866	365,620	-	(185,390)	(218,780)	7,316
416	CFD #16M Ventana Pointe	23,106	53,540	2,650	(47,470)	(31,820)	6
418	CFD #18M Badiola Homes	41,767	7,010	-	(4,350)	(4,470)	39,957
420	CFD #20M	35,356	41,880	-	(39,860)	(20,210)	17,166
421	CFD #21M	226,032	40,950	-	(19,860)	(21,790)	225,332
423	CFD #23M	18,222	9,240	-	(3,210)	(10,930)	13,322

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
424	CFD #24M	175,859	46,400	-	(22,110)	(28,390)	171,759
425	CFD #25M	230,924	101,490	-	(86,030)	(53,910)	192,474
427	CFD #27M	-	72,830	34,620	(76,580)	(30,870)	-
428	CFD #28M	366,888	171,920	-	(110,280)	(111,030)	317,498
429	CFD #29M	-	32,900	31,630	(43,330)	(21,200)	-
430	CFD #30M	635,893	241,050	-	(190,440)	(159,130)	527,373
431	CFD #31 Citrus Heights No	796,221	481,040	-	(332,840)	(191,780)	752,641
432	CFD #32M	97,760	18,730	-	(6,230)	(15,190)	95,070
433	CFD #33M Empire Lighting	134,359	51,370	-	(45,830)	(8,980)	130,919
434	CFD #34 Empire Det Basin	269,001	21,140	-	(22,500)	(2,340)	265,301
435	CFD #35M	465,588	663,980	87,420	(720,750)	(110,620)	385,618
436	CFD #36M	-	27,430	23,870	(30,560)	(20,740)	-
437	CFD #37 Montelago	-	108,290	107,450	(156,920)	(58,820)	-
438	CFD #38M	830,436	181,870	-	(132,820)	(117,270)	762,216
439	CFD #39M	-	26,620	11,550	(21,520)	(16,650)	-
440	CFD #40M	76,830	10,530	-	(1,690)	(7,840)	77,830
441	CFD #41M	109,464	15,520	-	(12,680)	(8,130)	104,174
442	CFD #42M	160,018	54,320	-	(78,340)	(7,500)	128,498
444	CFD #44M	17,891	11,100	-	(12,360)	(6,260)	10,371
445	CFD #45M	269,193	124,700	-	(115,570)	(57,660)	220,663
446	CFD #46M	277,794	49,890	-	(44,240)	(24,650)	258,794
447	CFD #47M	-	14,280	14,900	(22,640)	(6,540)	-
448	CFD #48M	392,945	76,050	-	(66,780)	(31,870)	370,345
449	CFD #49M	18,623	15,910	-	(20,550)	(6,340)	7,643
450	CFD #50M	48,261	44,670	-	(33,220)	(30,240)	29,471
451	CFD #51M	2,988	80,570	47,700	(91,740)	(39,510)	8
453	CFD #53M	76,225	9,080	-	(7,320)	(5,250)	72,735
454	CFD #54M	-	31,110	40,040	(55,330)	(15,820)	-
455	CFD #55M	54,088	7,320	-	(6,640)	(3,230)	51,538
456	CFD #56M	122,096	26,040	-	(970)	(24,770)	122,396

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
457	CFD #57M	45,698	18,640	-	(21,980)	(6,620)	35,738
458	CFD #58M	19,838	4,410	-	(2,570)	(4,080)	17,598
459	CFD #59M	11,843	2,400	-	(1,170)	(110)	12,963
460	CFD #60M	73,118	12,940	-	(14,080)	(5,910)	66,068
461	CFD #61M	373,200	55,280	-	(39,180)	(29,190)	360,110
462	CFD #62M	49,241	5,580	-	(7,400)	(710)	46,711
463	CFD #63M	598,704	54,640	-	(40,490)	(3,860)	608,994
464	CFD #64M	87,573	5,070	-	-	-	92,643
465	CFD #65M	192,919	20,430	-	(10,460)	(10,730)	192,159
466	CFD #66M	-	-	2,950	-	(2,950)	-
467	CFD #67M	172,853	43,450	-	(48,470)	(21,630)	146,203
468	CFD #68M	132,352	25,280	-	(24,640)	(13,040)	119,952
469	CFD #69M	441,712	187,020	-	(137,790)	(92,690)	398,252
470	CFD #70 Avellino	187,951	80,220	-	(57,190)	(39,950)	171,031
471	CFD #71 Sierra Crest	321,478	146,000	-	(162,360)	(33,490)	271,628
472	CFD #72M	19,202	13,380	-	(14,840)	(6,630)	11,112
473	CFD #73M	274,405	67,580	-	(48,890)	(37,400)	255,695
474	CFD #74M	533,243	84,810	-	(69,470)	(52,500)	496,083
475	CFD #75M	49,201	15,040	-	(10,740)	(8,920)	44,581
476	CFD #76M	40,240	41,640	-	(57,410)	(8,510)	15,960
477	CFD #77M	43,011	13,550	-	(10,810)	(6,880)	38,871
478	CFD #78M	215,589	86,970	-	(48,750)	(61,240)	192,569
479	CFD #79M	222,726	21,500	-	(870)	(80)	243,276
480	CFD #80 Bella Strada	343,435	264,880	-	(208,560)	(124,780)	274,975
481	CFD #81M	7,682	128,550	54,330	(141,430)	(49,130)	2
482	CFD #82M	231,610	29,480	-	(500)	-	260,590
483	CFD #83M	187,775	63,940	-	(35,080)	(31,300)	185,335
484	CFD #84M	39,865	19,500	-	(13,820)	(9,630)	35,915
485	CFD #85 The Meadows	915,687	431,720	-	(452,690)	(81,700)	813,017
486	CFD #86 Etiwanda Ridge	133,137	69,690	-	(47,700)	(34,360)	120,767

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
487	CFD #87 El Paseo	182,883	78,800	-	(28,220)	(67,450)	166,013
488	CFD #88 Sierra Crest II	318,877	113,730	-	(87,820)	(29,530)	315,257
489	CFD #89 Belrose	229,038	60,980	-	(54,700)	(33,060)	202,258
490	CFD #90 Summit at Rosena	1,293,925	363,610	-	(379,380)	(78,930)	1,199,225
491	CFD #91M	39,594	6,080	-	(500)	(2,320)	42,854
492	CFD #92M	81,839	17,220	-	(8,790)	(6,390)	83,879
493	CFD #93M	29,531	14,050	-	(17,510)	(6,050)	20,021
494	CFD #94M	9,446	2,100	-	(500)	(1,750)	9,296
495	CFD #95 Summit at Rosena II	271,930	202,500	4,160	(290,810)	(23,840)	163,940
496	CFD #96M Tr. 19957	42,391	11,670	-	(11,920)	(4,260)	37,881
497	CFD #97M	26,264	5,270	-	-	(3,690)	27,844
498	CFD #98M	31,179	6,050	-	(500)	(2,600)	34,129
500	CFD #100M Tr 2023	240,673	82,990	-	(29,860)	(58,730)	235,073
501	CFD #101M	41,423	8,010	-	(500)	(3,460)	45,473
502	CFD #102M	24,963	5,010	-	(500)	(1,750)	27,723
503	CFD #103M Estrada	22,475	4,420	-	-	(1,130)	25,765
504	CFD #104M	45,977	13,780	-	(9,870)	(4,640)	45,247
505	CFD #105M Tr 20346	90,908	47,560	-	(20,470)	(31,150)	86,848
506	CFD #106 Mountainview	262,856	92,070	-	(23,080)	(47,620)	284,226
507	CFD #107 Highland	26,467	39,910	-	(8,160)	(31,120)	27,097
509	CFD#109 Narra Hills	134,221	353,570	-	(182,190)	(154,690)	150,911
510	CFD #510M	37,646	17,420	-	-	(5,100)	49,966
511	CFD #511 Monterado	47,965	72,470	-	(14,600)	(57,540)	48,295
512	CFD #512 The Gardens	35,546	304,580	-	(141,690)	(162,690)	35,746
513	CFD #113	225,040	225,040	-	-	-	450,080
514	CFD #114M	55,080	55,080	-	-	-	110,160
515	CFD #115M	426,000	426,000	-	-	-	852,000
516	CFD #116M	66,930	66,930	-	-	-	133,860
	Total Special Revenue Funds	**$ 71,332,722**	**$ 71,617,720**	**$ 4,567,230**	**$ (62,936,540)**	**$ (11,244,480)**	**$ 73,336,652**

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
Debt Service Funds:							
580	General Debt Service	$ 5,447	$ 1,119,300	$ 2,865,930	$ (3,989,230)	$ -	$ 1,447
	Total Debt Service Funds	**$ 5,447**	**$ 1,119,300**	**$ 2,865,930**	**$ (3,989,230)**	**$ -**	**$ 1,447**
Capital Project Funds:							
601	Capital Reinvestment	$ 5,542,813	$ 5,355,260	$ 2,500,000	$ (2,659,780)	$ -	$ 10,738,293
602	Capital Improvement	210,000	210,000	-	-	-	420,000
603	Future Capital Projects	8,929,710	-	-	-	-	8,929,710
604	Capital Project -TUT	-	-	22,009,920	(22,009,920)	-	-
620	San Sevaine Flood Control	3,878,885	585,000	-	-	(40,620)	4,423,265
621	Upper Etiwanda Flood Cont	47,845	-	-	-	-	47,845
622	Storm Drain	14,833,239	780,000	-	(47,180)	(110,030)	15,456,029
623	Sewer Expansion	6,311,979	5,205,770	-	-	(3,880)	11,513,869
630	Circulation Mitigation	18,490,253	4,917,030	-	(12,580)	(47,730)	23,346,973
631	Fire Assessment	296,520	260,000	-	-	(260,000)	296,520
632	General Government	2,297,133	430,000	-	-	(50,190)	2,676,943
633	Landscape Medians	1,212,873	400,000	-	-	(36,400)	1,576,473
634	Library Cap Improvement	1,684,433	152,090	-	-	(32,810)	1,803,713
635	Parks Development	13,197,635	3,904,230	-	-	(35,790)	17,066,075
636	Police Capital Facilities	4,534,253	655,500	-	(100,000)	(72,740)	5,017,013
637	Underground Utilities	1,451,587	600,000	-	-	-	2,051,587
657	CFD #31 Citrus Heights No	3,032,010	-	-	-	-	3,032,010
658	CFD #37 Montelago	7,491	-	-	-	-	7,491
659	CFD #70 Avellino	1,197	-	-	-	-	1,197
660	CFD #71 Sierra Crest	2,686	-	-	-	-	2,686
661	CFD #80 Bella Strada	11,501	-	-	-	-	11,501
663	CFD #74B Citrus/Summit	184,859	-	-	-	-	184,859
664	CFD #86 Etiwanda Ridge	975,717	-	-	-	-	975,717

Other Funds
Unreserved Fund Balances – continued
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
665	CFD #85 The Meadows	5,904	-	-	-	-	5,904
666	CFD #88 Sierra Crest II	98,635	-	-	-	-	98,635
667	CFD #89 (Belrose)	91,566	-	-	-	-	91,566
668	CFD #90 Summit @ Rosena Ph 1	10,522,436	-	-	-	(60,370)	10,462,066
669	CFD #95 Summit at Rosena II	5,832,792	-	-	-	(25,670)	5,807,122
670	CFD #87 El Paseo	875,463	-	-	-	-	875,463
671	CFD #106 MountainView	25,336	-	-	-	-	25,336
672	CFD #99 The Retreat	3,330,552	-	-	-	-	3,330,552
673	CFD #100 Victoria	3,855,757	-	-	-	-	3,855,757
674	CFD #111 Monterado	5,261,504	-	-	-	-	5,261,504
675	CFD#107 Highland	2,706,552	-	-	-	-	2,706,552
676	CFD#109 Narra Hills	11,522,771	-	-	-	-	11,522,771
677	CFD #112 The Gardens Phase One	28,842,744	-	-	-	-	28,842,744
	Total Capital Project Funds	**$ 160,106,631**	**$ 23,454,880**	**$ 24,509,920**	**$ (24,829,460)**	**$ (776,230)**	**$ 182,465,741**
Enterprise Funds:							
701	Sewer Maint & Operations	$ 12,771,703	$ 31,162,640	$ -	$ (27,331,400)	$ (3,556,530)	$ 13,046,413
702	Sewer Capital Projects	2,746,398	300,010	-	(138,090)	(4,470)	2,903,848
703	Sewer Replacement	2,457	1,000,000	1,171,200	(1,888,700)	(284,150)	807
710	Water Utility	854,085	-	-	-	-	854,085
720	Stage Red	39,043	-	-	-	(20,400)	18,643
	Total Enterprise Funds	**$ 16,413,686**	**$ 32,462,650**	**$ 1,171,200**	**$ (29,358,190)**	**$ (3,865,550)**	**$ 16,823,796**
Internal Service Funds:							
751	Fleet Operations	$ 12,227,267	$ 8,588,190	$ 250,000	$ (11,159,670)	$ -	$ 9,905,787
	Total Internal Service Funds	**$ 12,227,267**	**$ 8,588,190**	**$ 250,000**	**$ (11,159,670)**	**$ -**	**$ 9,905,787**
	TOTAL ALL FUNDS	**$ 278,257,459**	**$ 154,618,700**	**$ 56,417,600**	**$ (166,696,370)**	**$ (15,886,260)**	**$ 306,711,129**

Fontana Fire Protection District
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	Fontana Fire District	$ 28,646,813	$ 86,290,710	$ -	$ (74,411,050)	$ (3,000,000)	$ 37,526,473
211	FFD - CFD 2002-2	4,844,872	-	-	-	-	4,844,872
	Total Special Revenue Funds	**$ 33,491,685**	**$ 86,290,710**	**$ -**	**$ (74,411,050)**	**$ (3,000,000)**	**$ 42,371,345**
Capital Projects Funds:							
610	Fire Capital Projects	$ 2,435,520	$ -	$ 3,000,000	$ (97,620)	$ -	$ 5,337,900
	Total Capital Project Fund	**$ 2,435,520**	**$ -**	**$ 3,000,000**	**$ (97,620)**	**$ -**	**$ 5,337,900**
TOTAL FIRE DISTRICT FUNDS		**$ 35,927,205**	**$ 86,290,710**	**$ 3,000,000**	**$ (74,508,670)**	**$ (3,000,000)**	**$ 47,709,245**

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 205,129	$ -	$ -	$ -	$ -	$ 205,129
291	Housing Authority AB 1486	3,543,090	-	-	-	-	3,543,090
297	Housing Authority - LMIHF	11,919,521	751,000	-	(445,040)	-	12,225,481
	Total Special Revenue Funds	**$ 15,667,740**	**$ 751,000**	**$ -**	**$ (445,040)**	**$ -**	**$ 15,973,700**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 1,377,549	$ 247,350	$ -	$ (168,360)	$ -	$ 1,456,539
698	Affordable Housing Trust	6,607,191	1,825,000	-	(30,500)	-	8,401,691
	Total Capital Project Funds	**$ 7,984,740**	**$ 2,072,350**	**$ -**	**$ (198,860)**	**$ -**	**$ 9,858,230**
TOTAL HOUSING AUTHORITY FUNDS		**$ 23,652,480**	**$ 2,823,350**	**$ -**	**$ (643,900)**	**$ -**	**$ 25,831,930**

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
299	Community Foundation	$ 381,597	$ 2,500	$ -	$ (76,600)	$ -	$ 307,497
	Total Special Revenue Funds	**$ 381,597**	**$ 2,500**	**$ -**	**$ (76,600)**	**$ -**	**$ 307,497**

Summary of Changes in Fund Balance Greater Than 10% Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Projected Fund Balance June 30, 2027	Change	% Change	Reasons for Changes Greater than 10%
101	General Fund	$ 57,324,986	$ 61,357,466	$ 4,032,480	7.03%	
Other General Funds:						
102	City Technology	$ 397,745	$ 674,745	$ 277,000	69.64%	Revenues increasing faster than costs
103	Facility Maintenance	135,799	195,419	59,620	43.90%	Revenues increasing faster than costs
104	Office of Emergency Svcs	1,011,263	950,383	(60,880)	(6.02%)	
105	KFON	1,789,098	1,737,508	(51,590)	(2.88%)	
106	Self-Insurance	6,111,119	6,054,009	(57,110)	(0.93%)	
107	Retiree Medical Benefits	2,443,513	2,497,893	54,380	2.23%	
108	Supplemental Retirement	31,107	29,717	(1,390)	(4.47%)	
110	GF Operating Projects	6,920	6,920	-	0.00%	
115	Lease-Fire	5,768,592	11,652,562	5,883,970	102.00%	Revenues increasing faster than costs
125	Storm Water Compliance	476,550	378,550	(98,000)	(20.56%)	Planned use of funds accumulated over period of time
Special Revenue Funds:						
201	Muni Svcs Fiscal Impact	$ 24,272,364	$ 23,961,294	$ (311,070)	(1.28%)	
210	Fontana Fire District	28,646,813	37,526,473	8,879,660	31.00%	Revenues increasing faster than costs
211	FFD - CFD 2002-2	4,844,872	4,844,872	-	0.00%	
221	Federal Seizure Treasury	15,661	(59,339)	(75,000)	(478.90%)	Planned use of funds accumulated over period of time
222	Crime Prev Asset Seizure	6,934	(8,566)	(15,500)	(223.54%)	Planned use of funds accumulated over period of time
223	Federal Asset Seizure	7,803,345	7,121,545	(681,800)	(8.74%)	
224	State Asset Seizure	538,976	489,986	(48,990)	(9.09%)	
225	PD Traffic Safety	3,080,243	3,176,313	96,070	3.12%	
226	Opioid Settlement	147,946	147,946	-	0.00%	
241	Air Quality Mgmt Dist	939,582	1,229,632	290,050	30.87%	Revenues increasing faster than costs
243	Traffic Safety	71,730	63,300	(8,430)	(11.75%)	Planned use of funds accumulated over period of time
244	Prop 1B	141,441	141,441	-	0.00%	
245	Measure I 2010-2040 Reimb	74,199	74,199	-	0.00%	
246	Measure I 2010-2040 Local	2,551,015	4,576,725	2,025,710	79.41%	Revenues increasing faster than costs
281	Gas Tax (State)	477,855	457,305	(20,550)	(4.30%)	
282	Solid Waste Mitigation	6,059,627	8,114,517	2,054,890	33.91%	Revenues increasing faster than costs
283	Road Maintenance & Rehab	453,387	453,387	-	0.00%	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
290	Housing Successor-Low/Mod	205,129	205,129	-	0.00%	
291	Housing Authority AB 1486	3,543,090	3,543,090	-	0.00%	
297	Housing Authority - LMIHF	11,919,521	12,225,481	305,960	2.57%	
299	Community Foundation	381,597	307,497	(74,100)	(19.42%)	Planned use of funds accumulated over period of time
322	State COPS AB 3229	1,067,761	995,021	(72,740)	(6.81%)	
362	CDBG	410,811	379,271	(31,540)	(7.68%)	
363	HOME	286,218	286,218	-	0.00%	
365	Down Pymt Assistance Prgm	11,721	11,721	-	0.00%	
397	LMD #3-1 Empire Center	216,329	194,119	(22,210)	(10.27%)	Planned use of funds accumulated over period of time
398	LMD #3 Hunter's Ridge	1,524,375	1,467,265	(57,110)	(3.75%)	
399	LLMD #3 Hunter's Ridge	65,669	62,739	(2,930)	(4.46%)	
403	CFD #6-3A Bellgrove II	456,741	461,201	4,460	0.98%	
404	CFD #6-2 N Morningside	300,489	289,489	(11,000)	(3.66%)	
405	CFD #6-1 Stratham	407,618	358,158	(49,460)	(12.13%)	Planned use of funds accumulated over period of time
406	CFD #6 The Landings	2,557,506	2,435,086	(122,420)	(4.79%)	
407	CFD #7 Country Club Est	94,225	42,325	(51,900)	(55.08%)	Planned use of funds accumulated over period of time
408	CFD #8 Presley	113,629	9	(113,620)	(99.99%)	Planned use of funds accumulated over period of time
410	CFD #10M Jurupa Ind	188,498	159,908	(28,590)	(15.17%)	Planned use of funds accumulated over period of time
412	CFD #12 Sierra Lakes	670,778	375,238	(295,540)	(44.06%)	Planned use of funds accumulated over period of time
414	CFD #14M Sycamore Hills	-	80,900	80,900	0.00%	
415	CFD #15M Silver Ridge	45,866	7,316	(38,550)	(84.05%)	Planned use of funds accumulated over period of time
416	CFD #16M Ventana Pointe	23,106	6	(23,100)	(99.97%)	Planned use of funds accumulated over period of time
418	CFD #18M Badiola Homes	41,767	39,957	(1,810)	(4.33%)	
420	CFD #20M	35,356	17,166	(18,190)	(51.45%)	Planned use of funds accumulated over period of time
421	CFD #21M	226,032	225,332	(700)	(0.31%)	
423	CFD #23M	18,222	13,322	(4,900)	(26.89%)	Planned use of funds accumulated over period of time
424	CFD #24M	175,859	171,759	(4,100)	(2.33%)	
425	CFD #25M	230,924	192,474	(38,450)	(16.65%)	Planned use of funds accumulated over period of time
428	CFD #28M	366,888	317,498	(49,390)	(13.46%)	Planned use of funds accumulated over period of time
430	CFD #30M	635,893	527,373	(108,520)	(17.07%)	Planned use of funds accumulated over period of time

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
431	CFD #31 Citrus Heights No	796,221	752,641	(43,580)	(5.47%)	
432	CFD #32M	97,760	95,070	(2,690)	(2.75%)	
433	CFD #33M Empire Lighting	134,359	130,919	(3,440)	(2.56%)	
434	CFD #34 Empire Det Basin	269,001	265,301	(3,700)	(1.38%)	
435	CFD #35M	465,588	385,618	(79,970)	(17.18%)	Planned use of funds accumulated over period of time
438	CFD #38M	830,436	762,216	(68,220)	(8.21%)	
440	CFD #40M	76,830	77,830	1,000	1.30%	
441	CFD #41M	109,464	104,174	(5,290)	(4.83%)	
442	CFD #42M	160,018	128,498	(31,520)	(19.70%)	Planned use of funds accumulated over period of time
444	CFD #44M	17,891	10,371	(7,520)	(42.03%)	Planned use of funds accumulated over period of time
445	CFD #45M	269,193	220,663	(48,530)	(18.03%)	Planned use of funds accumulated over period of time
446	CFD #46M	277,794	258,794	(19,000)	(6.84%)	
448	CFD #48M	392,945	370,345	(22,600)	(5.75%)	
449	CFD #49M	18,623	7,643	(10,980)	(58.96%)	Planned use of funds accumulated over period of time
450	CFD #50M	48,261	29,471	(18,790)	(38.93%)	Planned use of funds accumulated over period of time
451	CFD #51M	2,988	8	(2,980)	(99.73%)	Planned use of funds accumulated over period of time
453	CFD #53M	76,225	72,735	(3,490)	(4.58%)	
455	CFD #55M	54,088	51,538	(2,550)	(4.71%)	
456	CFD #56M	122,096	122,396	300	0.25%	
457	CFD #57M	45,698	35,738	(9,960)	(21.80%)	Planned use of funds accumulated over period of time
458	CFD #58M	19,838	17,598	(2,240)	(11.29%)	Planned use of funds accumulated over period of time
459	CFD #59M	11,843	12,963	1,120	9.46%	
460	CFD #60M	73,118	66,068	(7,050)	(9.64%)	
461	CFD #61M	373,200	360,110	(13,090)	(3.51%)	
462	CFD #62M	49,241	46,711	(2,530)	(5.14%)	
463	CFD #63M	598,704	608,994	10,290	1.72%	
464	CFD #64M	87,573	92,643	5,070	5.79%	
465	CFD #65M	192,919	192,159	(760)	(0.39%)	
467	CFD #67M	172,853	146,203	(26,650)	(15.42%)	Planned use of funds accumulated over period of time
468	CFD #68M	132,352	119,952	(12,400)	(9.37%)	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
469	CFD #69M	441,712	398,252	(43,460)	(9.84%)	
470	CFD #70 Avellino	187,951	171,031	(16,920)	(9.00%)	
471	CFD #71 Sierra Crest	321,478	271,628	(49,850)	(15.51%)	Planned use of funds accumulated over period of time
472	CFD #72M	19,202	11,112	(8,090)	(42.13%)	Planned use of funds accumulated over period of time
473	CFD #73M	274,405	255,695	(18,710)	(6.82%)	
474	CFD #74M	533,243	496,083	(37,160)	(6.97%)	
475	CFD #75M	49,201	44,581	(4,620)	(9.39%)	
476	CFD #76M	40,240	15,960	(24,280)	(60.34%)	Planned use of funds accumulated over period of time
477	CFD #77M	43,011	38,871	(4,140)	(9.63%)	
478	CFD #78M	215,589	192,569	(23,020)	(10.68%)	Planned use of funds accumulated over period of time
479	CFD #79M	222,726	243,276	20,550	9.23%	
480	CFD #80 Bella Strada	343,435	274,975	(68,460)	(19.93%)	Planned use of funds accumulated over period of time
481	CFD #81M	7,682	2	(7,680)	(99.97%)	Planned use of funds accumulated over period of time
482	CFD #82M	231,610	260,590	28,980	12.51%	Revenues increasing faster than costs
483	CFD #83M	187,775	185,335	(2,440)	(1.30%)	
484	CFD #84M	39,865	35,915	(3,950)	(9.91%)	
485	CFD #85 The Meadows	915,687	813,017	(102,670)	(11.21%)	Planned use of funds accumulated over period of time
486	CFD #86 Etiwanda Ridge	133,137	120,767	(12,370)	(9.29%)	
487	CFD #87 El Paseo	182,883	166,013	(16,870)	(9.22%)	
488	CFD #88 Sierra Crest II	318,877	315,257	(3,620)	(1.14%)	
489	CFD #89 Belrose	229,038	202,258	(26,780)	(11.69%)	Planned use of funds accumulated over period of time
490	CFD #90 Summit at Rosena	1,293,925	1,199,225	(94,700)	(7.32%)	
491	CFD #91M	39,594	42,854	3,260	8.23%	
492	CFD #92M	81,839	83,879	2,040	2.49%	
493	CFD #93M	29,531	20,021	(9,510)	(32.20%)	Planned use of funds accumulated over period of time
494	CFD #94M	9,446	9,296	(150)	(1.59%)	
495	CFD #95 Summit at Rosena II	271,930	163,940	(107,990)	(39.71%)	Planned use of funds accumulated over period of time
496	CFD #96M Tr. 19957	42,391	37,881	(4,510)	(10.64%)	Planned use of funds accumulated over period of time
497	CFD #97M	26,264	27,844	1,580	6.02%	
498	CFD #98M	31,179	34,129	2,950	9.46%	

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
500	CFD #100M Tr 2023	240,673	235,073	(5,600)	(2.33%)	
501	CFD #101M	41,423	45,473	4,050	9.78%	
502	CFD #102M	24,963	27,723	2,760	11.06%	Revenues increasing faster than costs
503	CFD #103M Estrada	22,475	25,765	3,290	14.64%	Revenues increasing faster than costs
504	CFD #104M	45,977	45,247	(730)	(1.59%)	
505	CFD #105M Tr 20346	90,908	86,848	(4,060)	(4.47%)	
506	CFD #106 Mountainview	262,856	284,226	21,370	8.13%	
507	CFD #107 Highland	26,467	27,097	630	2.38%	
509	CFD#109 Narra Hills	134,221	150,911	16,690	12.43%	Revenues increasing faster than costs
510	CFD #510M	37,646	49,966	12,320	32.73%	Revenues increasing faster than costs
511	CFD #511 Monterado	47,965	48,295	330	0.69%	
512	CFD #512 The Gardens	35,546	35,746	200	0.56%	
513	CFD #113	225,040	450,080	225,040	100.00%	Revenues increasing faster than costs
514	CFD #114M	55,080	110,160	55,080	100.00%	Revenues increasing faster than costs
515	CFD #115M	426,000	852,000	426,000	100.00%	Revenues increasing faster than costs
516	CFD #116M	66,930	133,860	66,930	100.00%	Revenues increasing faster than costs
Debt Service Funds:						
580	General Debt Service	$ 5,447	$ 1,447	$ (4,000)	(73.43%)	Planned use of funds accumulated over period of time
Capital Projects Funds:						
601	Capital Reinvestment	$ 5,542,813	$ 10,738,293	$ 5,195,480	93.73%	Revenues increasing faster than costs
602	Capital Improvement	210,000	420,000	210,000	100.00%	Revenues increasing faster than costs
603	Future Capital Projects	8,929,710	8,929,710	-	0.00%	
610	Fire Capital Projects	2,435,520	5,337,900	2,902,380	119.17%	Revenues increasing faster than costs
620	San Sevaine Flood Control	3,878,885	4,423,265	544,380	14.03%	Revenues increasing faster than costs
621	Upper Etiwanda Flood Cont	47,845	47,845	-	0.00%	
622	Storm Drain	14,833,239	15,456,029	622,790	4.20%	
623	Sewer Expansion	6,311,979	11,513,869	5,201,890	82.41%	Revenues increasing faster than costs
630	Circulation Mitigation	18,490,253	23,346,973	4,856,720	26.27%	Revenues increasing faster than costs
631	Fire Assessment	296,520	296,520	-	0.00%	
632	General Government	2,297,133	2,676,943	379,810	16.53%	Revenues increasing faster than costs

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
633	Landscape Medians	1,212,873	1,576,473	363,600	29.98%	Revenues increasing faster than costs
634	Library Cap Improvement	1,684,433	1,803,713	119,280	7.08%	
635	Parks Development	13,197,635	17,066,075	3,868,440	29.31%	Revenues increasing faster than costs
636	Police Capital Facilities	4,534,253	5,017,013	482,760	10.65%	Revenues increasing faster than costs
637	Underground Utilities	1,451,587	2,051,587	600,000	41.33%	Revenues increasing faster than costs
657	CFD #31 Citrus Heights No	3,032,010	3,032,010	-	0.00%	
658	CFD #37 Montelago	7,491	7,491	-	0.00%	
659	CFD #70 Avellino	1,197	1,197	-	0.00%	
660	CFD #71 Sierra Crest	2,686	2,686	-	0.00%	
661	CFD #80 Bella Strada	11,501	11,501	-	0.00%	
663	CFD #74B Citrus/Summit	184,859	184,859	-	0.00%	
664	CFD #86 Etiwanda Ridge	975,717	975,717	-	0.00%	
665	CFD #85 The Meadows	5,904	5,904	-	0.00%	
666	CFD #88 Sierra Crest II	98,635	98,635	-	0.00%	
667	CFD #89 (Belrose)	91,566	91,566	-	0.00%	
668	CFD #90 Summit @ Rosena Ph 1	10,522,436	10,462,066	(60,370)	(0.57%)	
669	CFD #95 Summit at Rosena II	5,832,792	5,807,122	(25,670)	(0.44%)	
670	CFD #87 El Paseo	875,463	875,463	-	0.00%	
671	CFD #106 MountainView	25,336	25,336	-	0.00%	
672	CFD #99 The Retreat	3,330,552	3,330,552	-	0.00%	
673	CFD #100 Victoria	3,855,757	3,855,757	-	0.00%	
674	CFD #111 Monterado	5,261,504	5,261,504	-	0.00%	
675	CFD#107 Highland	2,706,552	2,706,552	-	0.00%	
676	CFD#109 Narra Hills	11,522,771	11,522,771	-	0.00%	
677	CFD #112 The Gardens Phase One	28,842,744	28,842,744	-	0.00%	
697	Fontana Housing Authority	1,377,549	1,456,539	78,990	5.73%	
698	Affordable Housing Trust	6,607,191	8,401,691	1,794,500	27.16%	Revenues increasing faster than costs

Summary of Changes in Fund Balance Greater Than 10% – continued Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2025	Projected Fund Balance June 30, 2026	Change	% Change	Reasons for Changes Greater than 10%
Enterprise Funds:						
701	Sewer Maint & Operations	$ 12,771,703	$ 13,046,413	$ 274,710	2.15%	
702	Sewer Capital Projects	2,746,398	2,903,848	157,450	5.73%	
703	Sewer Replacement	2,457	807	(1,650)	(67.16%)	Planned use of funds accumulated over period of time
710	Water Utility	854,085	854,085	-	0.00%	
720	Stage Red	39,043	18,643	(20,400)	(52.25%)	Planned use of funds accumulated over period of time
Internal Service Funds:						
751	Fleet Operations	$ 12,227,267	$ 9,905,787	$ (2,321,480)	(18.99%)	Planned use of funds accumulated over period of time

Revenues

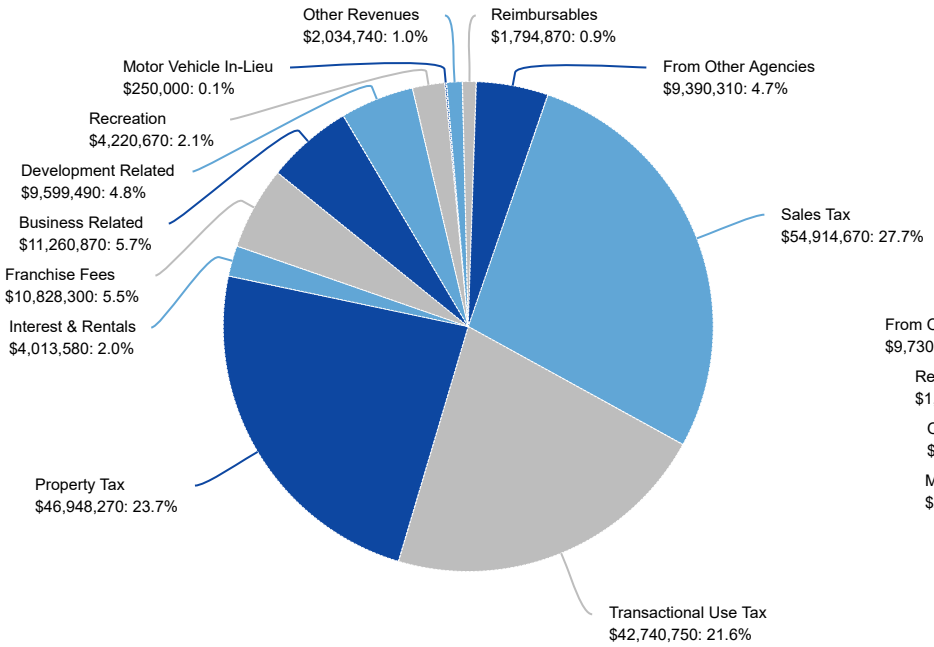


- General Fund Revenues by Category – Chart
- General Fund Revenue Summary
- Explanation of General Fund Revenue Categories
- Revenues by Entity – All Entities – Chart
- Revenues by Category – All Entities – Chart
- Revenue Category Detail
- Fund Revenue Summary – All Entities
- General Fund Revenue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

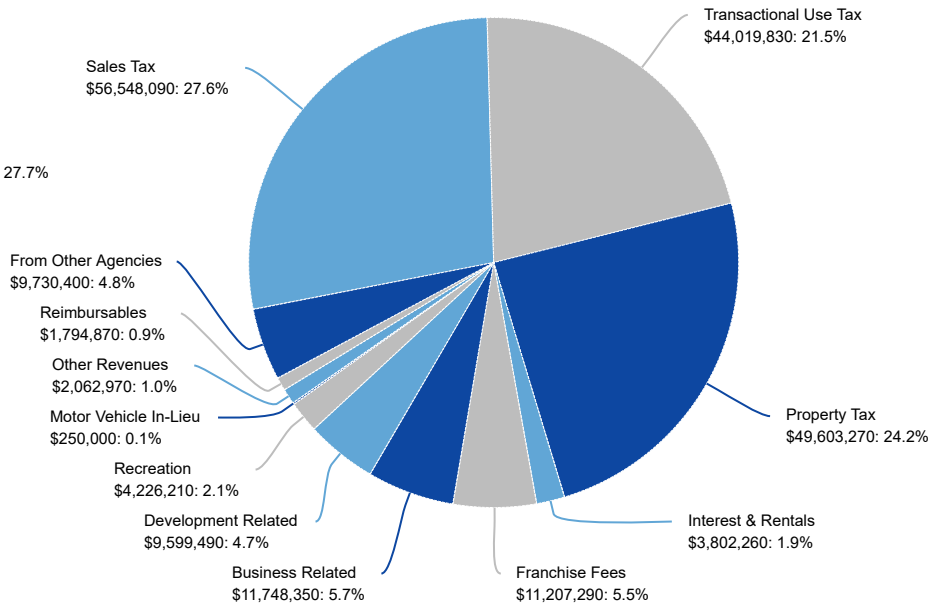
General Fund Revenues

By Category

Fiscal Year 2025/26
$197,996,520



Fiscal Year 2026/27
$204,593,030



General Fund Revenue Summary

	2022/2023 Actual	2023/2024 Actual	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
General Fund Revenue Summary					
SALES TAX	59,093,272	55,948,173	57,928,710	54,914,670	56,548,090
TRANSACTIONAL USE TAX	-	-	78,297	42,740,750	44,019,830
PROPERTY TAX	37,020,598	41,365,515	43,563,830	46,948,270	49,603,270
INTEREST AND RENTALS	5,420,624	7,287,389	4,669,895	4,013,580	3,802,260
FRANCHISE FEES	10,391,660	10,500,006	11,782,010	10,828,300	11,207,290
BUSINESS RELATED	9,777,460	13,094,072	10,914,289	11,260,870	11,748,350
DEVELOPMENT RELATED	12,827,752	9,858,147	11,947,650	9,599,490	9,599,490
RECREATION	4,003,863	4,639,111	4,176,200	4,220,670	4,226,210
OTHER REVENUES	2,897,371	3,322,718	2,553,730	2,034,740	2,062,970
REIMBURSABLES	2,330,886	1,604,348	3,003,540	1,794,870	1,794,870
FROM OTHER AGENCIES	4,154,590	5,966,550	6,809,690	9,390,310	9,730,400
MOTOR VEHICLE LIEU	218,134	264,152	250,000	250,000	250,000
DEBT PROCEEDS	-	87,905	-	-	-
TOTAL GENERAL FUND REVENUES	**148,136,210**	**153,938,086**	**157,677,841**	**197,996,520**	**204,593,030**

Explanation of General Fund Revenue Categories

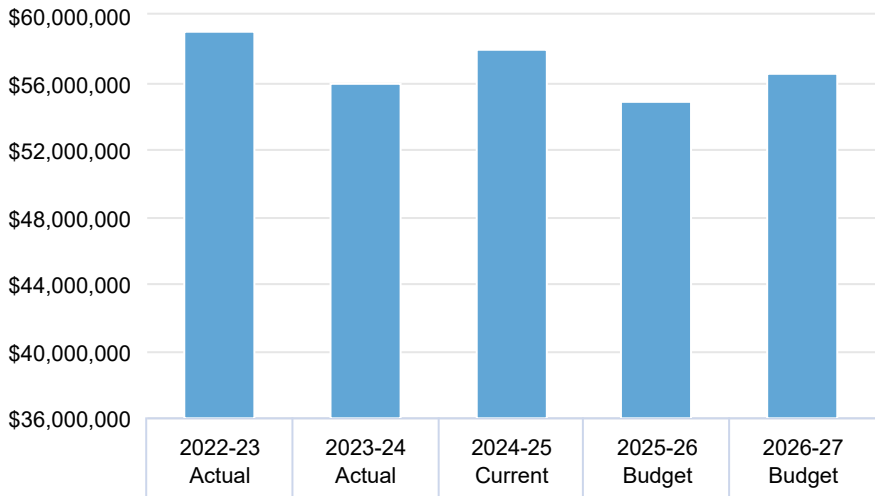
SALES TAX – FY 2025/26: $54.9 MILLION; FY 2026/27: $56.5 MILLION

In accordance with the California Revenue and Taxation Code, the State of California imposes a 8.75% 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 27.7% of total General Fund revenues for Fiscal Year 2025/26 and 27.6% for Fiscal Year 2026/27.

Sales Tax Rate effective 1/1/17	**8.75%**
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%
Measure T (Transactional Use Tax)	1.00%
City of Fontana:	
General Fund	1.00%



Top Twenty-Five Sales Tax Producers (In Alphabetical Order)

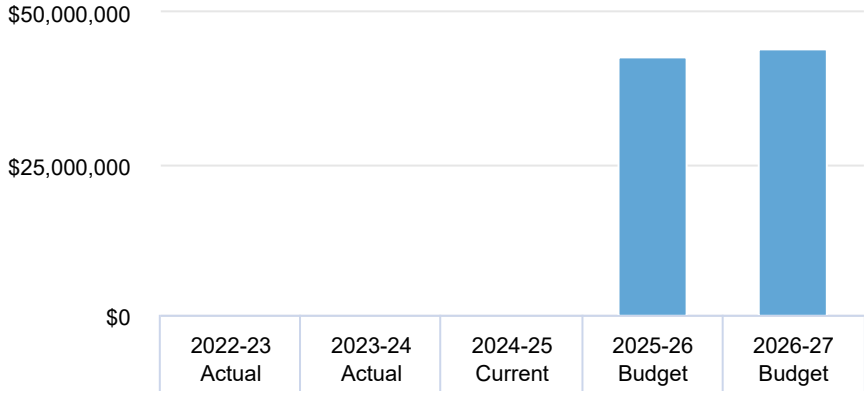
1661	Home Depot	Stater Bros
Brown Strauss Steel	LG Electronics	Sunrise Ford
Costco	Mac Trailer Leasing	Target
Flying J Travel Centers	Pacific Auto Center	Thunder Building Materials
Fontana Chrysler Dodge Ram Jeep	Rock Honda	True Religion Sales
Fontana Hyundai	Ross	Valley Kia
Fontana Motors Direct	Rotolo Chevrolet	Walmart
Fontana Nissan	Rush Truck Center	
Fontana Truck Stop Center	Southwire	

Estimated sales tax revenue of $54.9 million for FY 2025/26 is $3.0 million (5.2%) less than the current year adjusted budget; and $56.5 million for FY 2026/27 is $1.6 million (3.0%) more than FY 2025/26. Strong growth continues and sales tax receipts are actually higher than pre-pandemic levels.

LOCAL TRANSACTIONS AND USE TAX (MEASURE T) – FY 2025/26: $42.7 MILLION; FY 2026/27: $44.0 MILLION

Pursuant to California Revenue and Taxation Code section 7285.9, a City is authorized to levy a Transactions and Use (Sales) Tax (TUT) for general purposes, subject to the approval, by the majority vote, of the electorate pursuant to Article XIIIC, section 2 of the California Constitution ("Proposition 218"). On Tuesday, November 5, 2024, the voters of the city of Fontana approved a local sales tax increase (Measure T).

This 1% sales tax measure is a general-purpose tax taking effect on April 1, 2025, and is expected to generate an average of $46 million in annual revenues for the City's General Fund, with dollars that legally cannot be taken by the State or other regional agencies. With the passage of Measure T, the City's overall sales tax rate increased to 8.75% on April 1, 2025, and applies to general consumer goods and merchandise. Unprocessed foods (such as groceries from a grocery store), prescription medications, real estate transactions, and services are exempt from the tax.

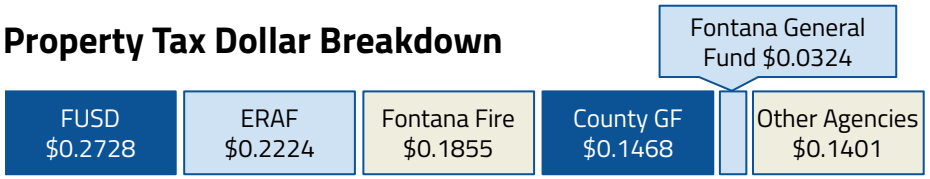


This additional revenue could be used to fund, or help fund, many general City services including 911 response, fire/police protection; recruiting/retaining well-trained police officers; helping prevent property crimes/thefts/burglaries; keeping public areas/parks safe/clean; addressing homelessness; protecting local drinking water sources; repairing street/potholes.

Transactional Use Tax for FY 2025/26 are projected at $42.7 million representing 21.6% of total General Fund revenues and an increase of $42.7 million more than the current year adjusted budget. Estimated Transactional Use Tax fees are expected to increase by $1.3 million to $44.0 million for FY 2026/27, representing 21.5% of total General Fund revenues. Increases for both years are primarily due to inflationary cost increases.

PROPERTY TAX – FY 2025/26: $46.9 MILLION; FY 2026/27: $49.6 MILLION

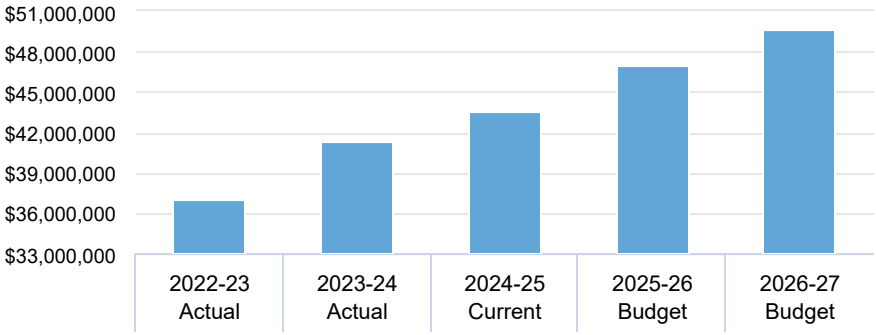
Property Tax Dollar Breakdown



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 2025/26 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 (Vehicle License Fee). 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.

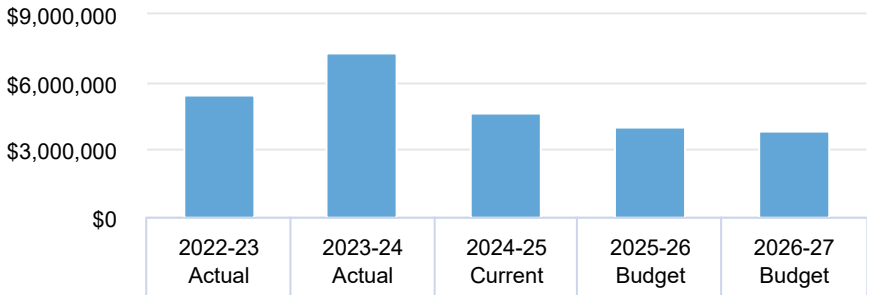


Property transfer tax of $1.10 per $1,000 is collected on real property sold and allocated evenly between the County and the City in which the sale occurs.

Estimated property tax revenue of $46.9 million for FY 2025/26 represents 23.7% of total General Fund revenues and is about $3.4 million (7.8%) more than the current year adjusted budget. Estimated property tax revenue of $49.6 million for FY 2026/27 represents 24.2% of total General Fund revenues and is about $2.7 million (5.7%) more than FY 2025/26. Increases for both years are primarily due to increases in Property Tax in Lieu of VLF and excess tax increment.

INTEREST AND RENTALS – FY 2025/26: $4.0 MILLION; FY 2026/27: $3.8 MILLION

Interest and rentals projected at $4.0 million for FY 2025/26 represents 2.0% of total General Fund revenues and is about $0.7 million (14%) less than the current year adjusted budget. Projected Interest and rental of $3.8 million for FY 2026/27 represents 1.9% of General Fund revenues and is $0.2 million (5%) less than FY 2025-26. 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 reflects a slight increase in 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.



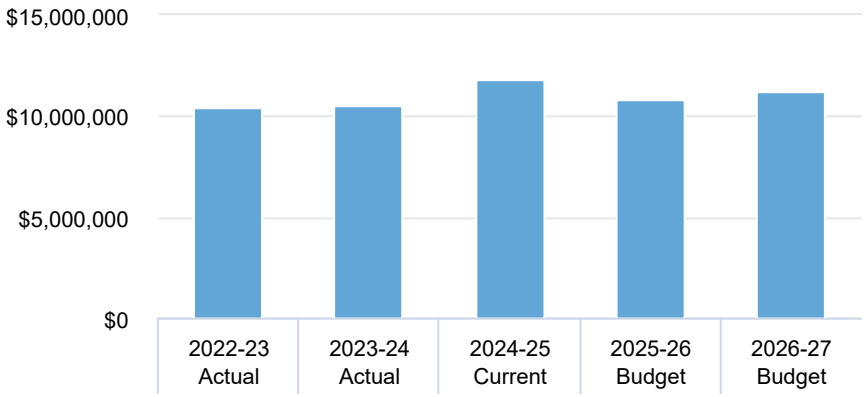
The largest component of this category is interfund interest with a FY 2025/26 projection of $2.3 million and a FY 2026/27 projection of $2.1 million. This represents interest due to the General Fund from the North Fontana Jr. Lien Bonds of the former Redevelopment Agency and will continue to decrease 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 $1,053,910 in Fiscal Year 2025/26 and $1,074,990 in Fiscal Year 2026/27, representing an increase of $0.2 million over the current year adjusted budget.

FRANCHISE FEES – FY 2025/26: $10.8 MILLION; FY 2026/27: $11.2 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 2025/26 are projected at $10.8 million representing 5.5% of total General Fund revenues and a decrease of $1.0 million (8.1%) less than the current year adjusted budget. A key factor contributing to this underperformance was the lack of a rate increase and a general decline in franchisee profit. Because franchise fees are directly tied to gross receipts, the absence of rate increases limited revenue growth despite expectations based on prior trends. Estimated franchise fees are expected to increase by $378,990 to $11.2 million for FY 2026/27, representing 5.5% of total General Fund revenues.

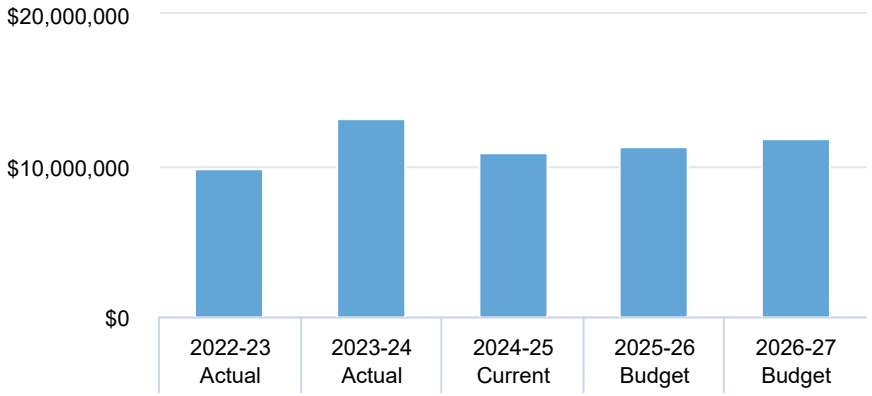


BUSINESS RELATED – FY 2025/26: $11.3 MILLION; FY 2026/27: $11.7 MILLION

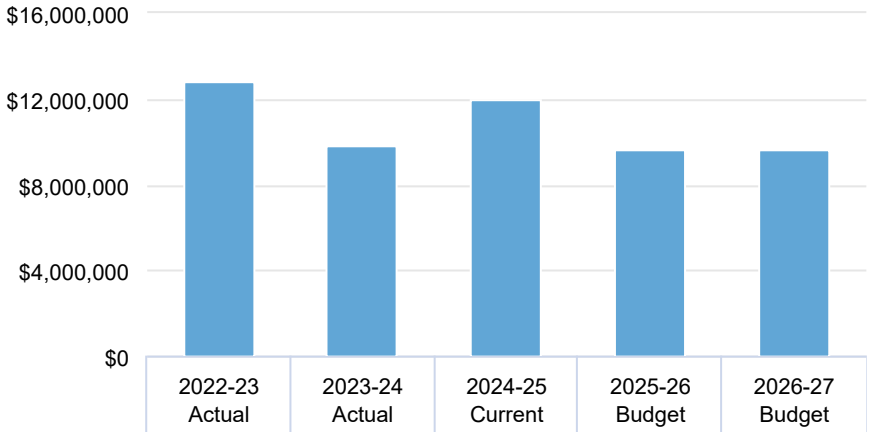
Businesses in the City are subject to a municipal business tax which is generally based upon gross receipts. The tax is not regulatory and is only imposed for the purpose of raising general purpose revenues.

This category also includes Transient Occupancy Tax (TOT) which is levied on room rentals at motels and hotels at a rate of 8%. The decrease in TOT revenue is primarily attributed to lower hotel occupancy rates. Contributing factors include a slowdown in business and leisure travel and broader signs of economic softening.

This revenue source is projected at $11.3 million for FY 2025/26, $0.3 million (3.2%) higher than the current year adjusted budget, representing 5.7% of total General Fund revenues. Increases in this revenue category are primarily attributed to higher business license renewal activity after a compliance audit in the current fiscal year indicated that several businesses in the City of Fontana were operating without valid business licenses. FY 2026/27 is projected to increase $490,000 or 4.3% to $11.7 million representing 5.7% of total General Fund revenues.



DEVELOPMENT RELATED – FY 2025/26: $9.6 MILLION; FY 2026/27: $9.6 MILLION



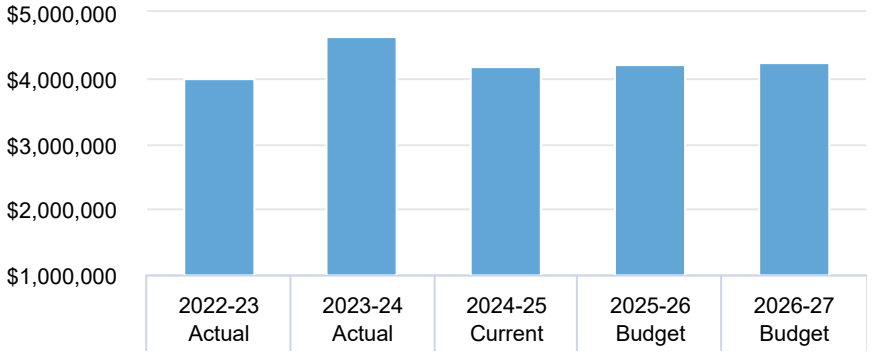
SFDs (detached)	**508**	**855**	**891**	**450**	**500**

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 2025/26 reflects a decrease in these revenues mainly due to corrected projection based upon actuals and trends.

For FY 2025/26, single-family dwelling and multi-family permits are estimated to be 250 with revenues at $9.6 million, approximately $2.3 million (19.7%) less than the current year adjusted budget. For FY 2026/27, SFD permits are projected at 250 and multi-family at 250, with revenues at $9.6 million. This revenue represents 4.8% of total General Fund revenues for FY 2025/26 and 4.7% for FY 2026/27.

RECREATION – FY 2025/26: $4.2 MILLION; FY 2026/27: $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 2025/26 and FY 2026/27 by $44,470 (1.1%) and $5,540 (0.1%), respectively. FY 2025/26 projected revenues of $4.2 million and $4.2 million for FY 2026/27 represents all facilities reopened in its entirety. Revenues represent 2.1% of total General Fund revenues for both fiscal years.

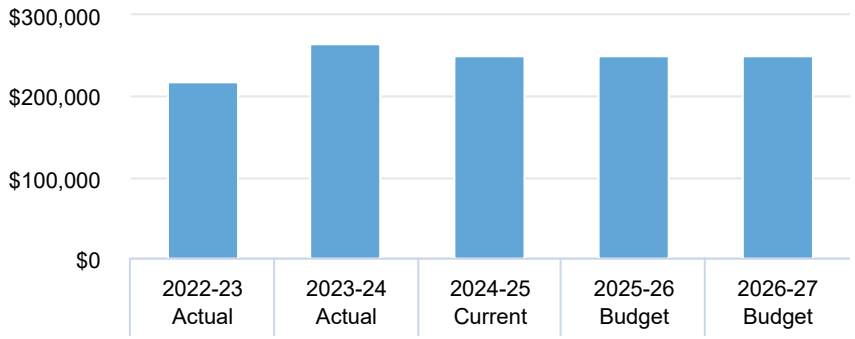
MOTOR VEHICLE IN-LIEU TAX – FY 2025/26: $0.3 MILLION; FY 2026/27: $0.3 MILLION

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 2025/26 and 2026/27. Penalties of approximately $250,000 will continue to be received regardless.

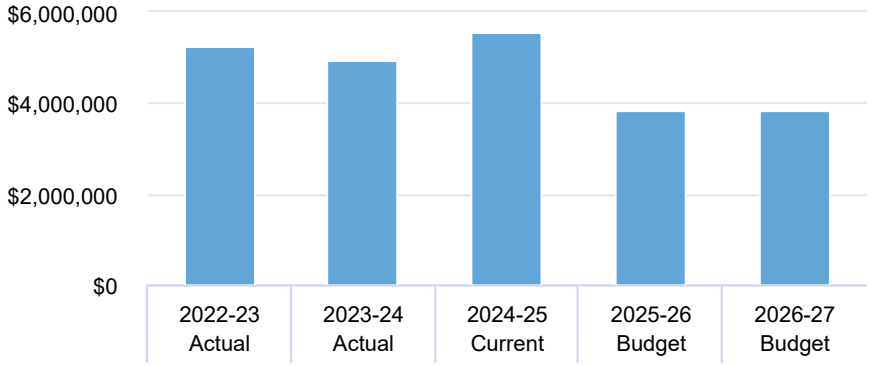
FY 2025/26 and FY 2026/27 are projected at $0.3 million, the same amount as the current year adjusted budget.



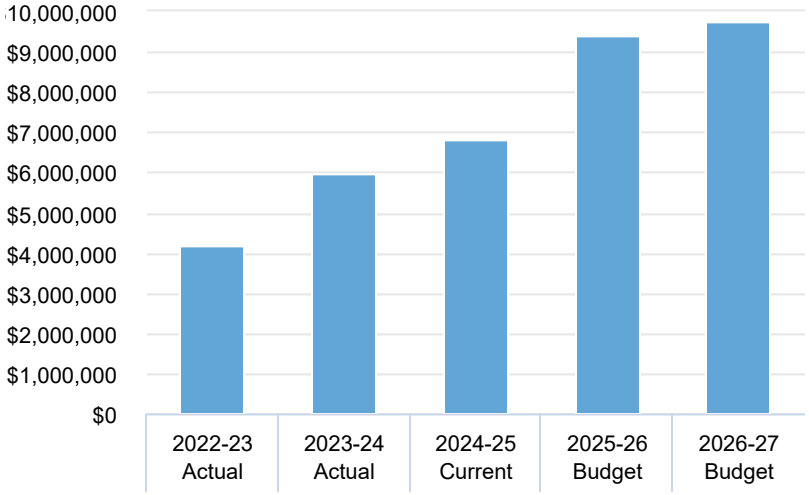
REIMBURSABLES AND OTHER – FY 2025/26: $3.8 MILLION; FY 2026/27: $3.9 MILLION

Reimbursable revenues reflect amounts received to reimburse expenditures such as weed abatement charges and Bond CFD (Community Facilities District) administrative charges. At $1.8 million for FY 2025/26 and $1.8 million for FY 2026/27, they represent 0.9% and 0.9% 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 $2.0 million for FY 2025/26 and $2.1 million for FY 2026/27, they represent 1.0% and 1.0% of total General Fund revenues, respectively.



FROM OTHER AGENCIES – FY 2025/26: $9.4 MILLION; FY 2026/27: $9.7 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 2025-2026	FY 2026-2027	Agency
$9,137,010	$9,476,900	Fire Protect District
3,300	3,500	Community Foundation
250,000	250,000	Successor Agency/RDA

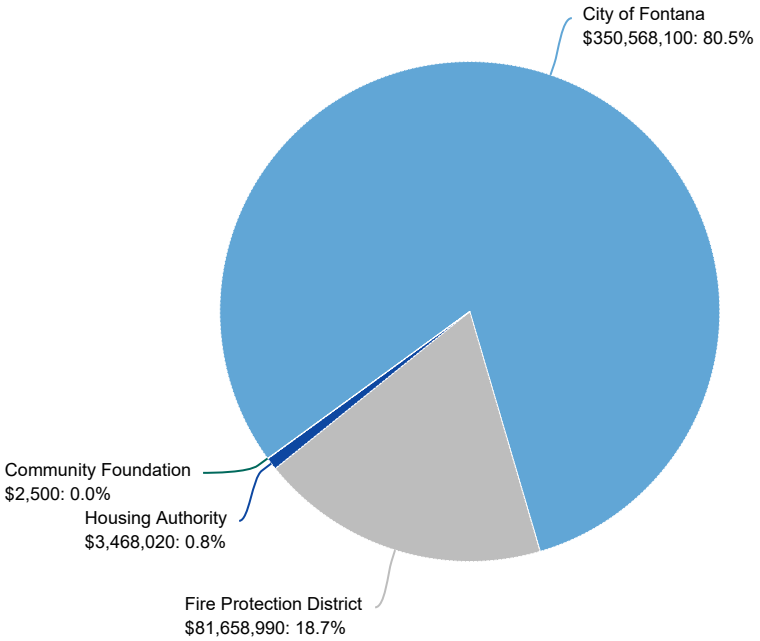
FY 2025-26: $9.4 million, 4.7% of total General Fund revenues

FY 2026-27: $9.7 million, 4.8% of total General Fund revenues

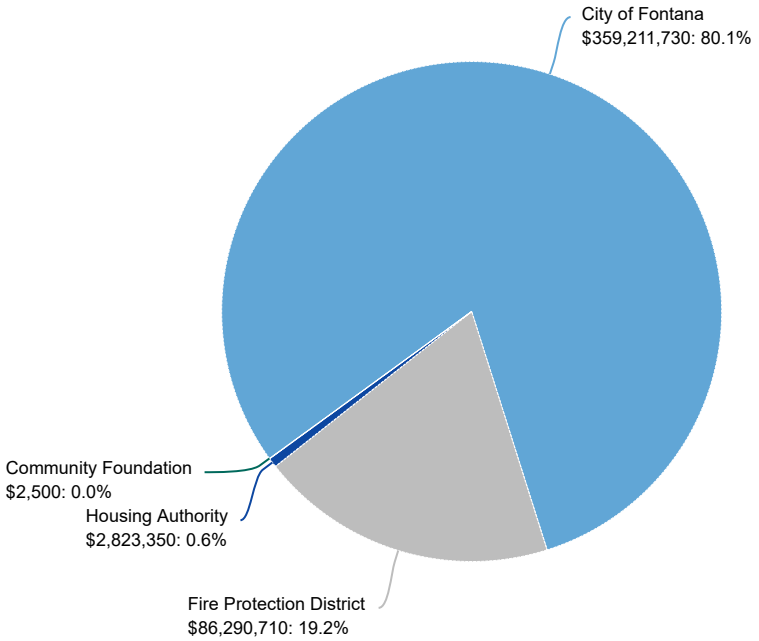
Revenues – All Entities

By Entity

Fiscal Year 2025/26
$435,697,610



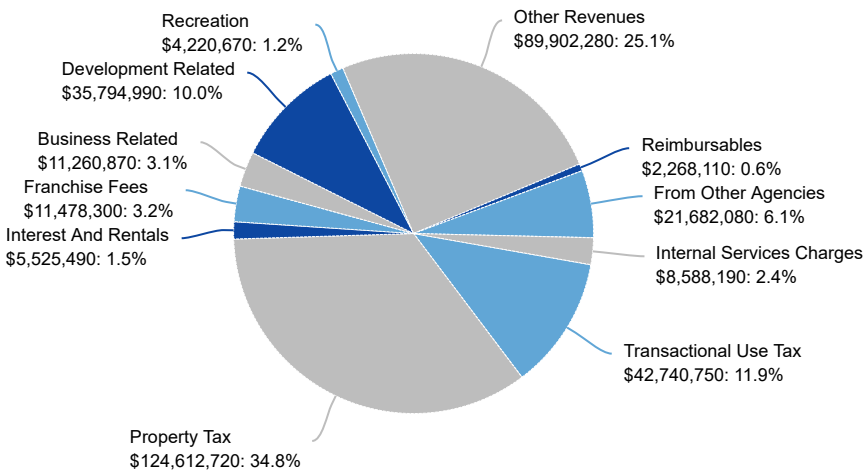
Fiscal Year 2026/27
$448,328,290



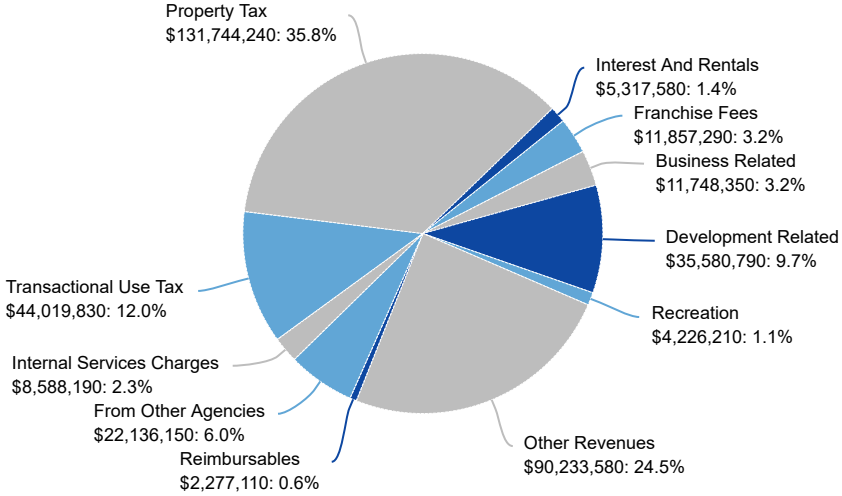
Revenues – All Entities

By Category

Fiscal Year 2025/26
$435,697,610



Fiscal Year 2026/27
$448,328,290



Revenue Category Detail

Fund	2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
City of Fontana	**318,466,466**	**359,069,114**	**501,493,620**	**350,568,100**	**(30.10%)**	**359,211,730**	**2.47%**
General Fund	**148,136,210**	**153,938,086**	**157,677,841**	**197,996,520**	**25.57%**	**204,593,030**	**3.33%**
SALES TAX	59,093,272	55,948,173	57,928,710	54,914,670	(5.20%)	56,548,090	2.97%
TRANSACTIONAL USE TAX	-	-	78,297	42,740,750	54487.98%	44,019,830	2.99%
PROPERTY TAX	37,020,598	41,365,515	43,563,830	46,948,270	7.77%	49,603,270	5.66%
INTEREST AND RENTALS	5,420,624	7,287,389	4,669,895	4,013,580	(14.05%)	3,802,260	(5.27%)
BUSINESS RELATED	9,777,460	13,094,072	10,914,289	11,260,870	3.18%	11,748,350	4.33%
FRANCHISE FEES	10,391,660	10,500,006	11,782,010	10,828,300	(8.09%)	11,207,290	3.50%
DEVELOPMENT RELATED	12,827,752	9,858,147	11,947,650	9,599,490	(19.65%)	9,599,490	0.00%
RECREATION	4,003,863	4,639,111	4,176,200	4,220,670	1.06%	4,226,210	0.13%
MOTOR VEHICLE LIEU	218,134	264,152	250,000	250,000	0.00%	250,000	0.00%
OTHER REVENUES	2,897,371	3,322,718	2,553,730	2,034,740	(20.32%)	2,062,970	1.39%
REIMBURSABLES	2,330,886	1,604,348	3,003,540	1,794,870	(40.24%)	1,794,870	0.00%
FROM OTHER AGENCIES	4,154,590	5,966,550	6,809,690	9,390,310	37.90%	9,730,400	3.62%
DEBT PROCEEDS	-	87,905	-	-	0.00%	-	0.00%
Other General Fund	**9,880,809**	**17,248,957**	**16,575,227**	**16,901,360**	**1.97%**	**17,375,960**	**2.81%**
INTEREST AND RENTALS	(71,488)	148,064	-	-	0.00%	-	0.00%
FRANCHISE FEES	182,613	249,503	250,000	250,000	0.00%	250,000	0.00%
DEVELOPMENT RELATED	291,427	227,423	304,500	304,500	0.00%	304,500	0.00%
OTHER REVENUES	6,729,480	8,624,030	9,952,641	10,182,270	2.31%	10,532,490	3.44%
REIMBURSABLES	342,232	428,725	350,000	396,000	13.14%	405,000	2.27%
FROM OTHER AGENCIES	2,406,545	5,038,873	5,718,086	5,768,590	0.88%	5,883,970	2.00%
DEBT PROCEEDS	-	2,532,339	-	-	0.00%	-	0.00%
Special Revenue Funds	**78,308,074**	**95,297,671**	**181,950,904**	**69,777,810**	**(61.65%)**	**71,617,720**	**2.64%**
PROPERTY TAX	19,731	85,147	22,350	44,300	98.21%	44,300	0.00%
INTEREST AND RENTALS	772,594	4,646,675	83,337	-	(100.00%)	-	0.00%
FRANCHISE FEES	543,830	459,022	400,000	400,000	0.00%	400,000	0.00%
DEVELOPMENT RELATED	4,346,827	5,149,665	3,000,000	5,505,000	83.50%	5,505,000	0.00%
RECREATION	88,453	46,768	-	-	0.00%	-	0.00%
OTHER REVENUES	53,310,566	65,677,565	158,545,293	41,370,020	(73.91%)	41,867,540	1.20%
FROM OTHER AGENCIES	-	4,887	524	-	(100.00%)	-	0.00%
SPECIAL ASSESSMENTS	19,226,073	19,227,942	19,899,400	22,458,490	12.86%	23,800,880	5.98%
Debt Service Funds	**1,064,014**	**1,140,735**	**1,125,300**	**1,120,700**	**(0.41%)**	**1,119,300**	**(0.12%)**

Revenue Category Detail - continued

Fund	2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
INTEREST AND RENTALS	1,504	17,635	-	-	0.00%	-	0.00%
FROM OTHER AGENCIES	1,062,510	1,123,100	1,125,300	1,120,700	(0.41%)	1,119,300	(0.12%)
Capital Projects Funds	**36,762,964**	**50,674,216**	**102,962,492**	**23,720,870**	**(76.96%)**	**23,454,880**	**(1.12%)**
INTEREST AND RENTALS	1,699,450	9,274,698	198,334	274,610	38.46%	278,020	1.24%
DEVELOPMENT RELATED	17,508,356	17,527,383	14,941,800	17,531,990	17.34%	17,262,590	(1.54%)
OTHER REVENUES	1,114,051	5,309,589	4,867,611	837,030	(82.80%)	837,030	0.00%
REIMBURSABLES	316,748	667,051	1,800,396	77,240	(95.71%)	77,240	0.00%
FROM OTHER AGENCIES	5,000,000	5,295,457	9,451,650	5,000,000	(47.10%)	5,000,000	0.00%
DEBT PROCEEDS	11,077,367	12,600,038	71,702,701	-	(100.00%)	-	0.00%
SPECIAL ASSESSMENTS	46,992	-	-	-	0.00%	-	0.00%
Enterprise Funds	**35,402,151**	**31,390,525**	**32,615,000**	**32,462,650**	**(0.47%)**	**32,462,650**	**0.00%**
PROPERTY TAX	22,430	48,082	40,000	37,650	(5.88%)	37,650	0.00%
INTEREST AND RENTALS	270,132	1,054,017	-	-	0.00%	-	0.00%
OTHER REVENUES	28,290,763	29,425,426	32,575,000	32,425,000	(0.46%)	32,425,000	0.00%
FROM OTHER AGENCIES	6,818,826	863,000	-	-	0.00%	-	0.00%
Internal Service Funds	**8,912,244**	**9,378,924**	**8,586,856**	**8,588,190**	**0.02%**	**8,588,190**	**0.00%**
INTEREST AND RENTALS	33,111	766,230	-	-	0.00%	-	0.00%
OTHER REVENUES	256,390	371,968	-	-	0.00%	-	0.00%
REIMBURSABLES	46,583	33,136	-	-	0.00%	-	0.00%
FROM OTHER AGENCIES	-	-	106,600	-	(100.00%)	-	0.00%
INTERNAL SERVICES CHARGES	8,576,160	8,207,590	8,480,256	8,588,190	1.27%	8,588,190	0.00%
Fontana Fire District	**62,481,677**	**72,359,851**	**74,267,289**	**81,658,990**	**9.95%**	**86,290,710**	**5.67%**
Special Revenue Funds	**62,039,808**	**70,564,184**	**73,293,159**	**81,658,990**	**11.41%**	**86,290,710**	**5.67%**
PROPERTY TAX	58,710,064	66,442,841	70,453,800	77,582,500	10.12%	82,059,020	5.77%
INTEREST AND RENTALS	609,290	1,360,845	-	250,000	0.00%	250,000	0.00%
DEVELOPMENT RELATED	1,163,728	1,274,119	1,268,240	1,274,010	0.45%	1,329,210	4.33%
OTHER REVENUES	21,459	1,616	23,800	2,150,000	8933.61%	2,250,000	4.65%
FROM OTHER AGENCIES	1,295,100	1,206,100	1,312,319	402,480	(69.33%)	402,480	0.00%
SPECIAL ASSESSMENTS	240,167	278,663	235,000	-	(100.00%)	-	0.00%
Capital Projects Funds	**441,869**	**1,795,667**	**974,130**	**-**	**(100.00%)**	**-**	**0.00%**
INTEREST AND RENTALS	441,869	1,795,667	974,130	-	(100.00%)	-	0.00%

Revenue Category Detail - continued

Fund	2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
Housing Authority	**3,213,223**	**5,875,125**	**5,040,875**	**3,468,020**	**(31.20%)**	**2,823,350**	**(18.59%)**
Special Revenue Funds	**618,484**	**2,763,723**	**4,013,525**	**1,395,670**	**(65.23%)**	**751,000**	**(46.19%)**
INTEREST AND RENTALS	151,023	911,676	325,000	625,000	92.31%	625,000	0.00%
OTHER REVENUES	467,461	1,852,047	3,688,525	770,670	(79.11%)	126,000	(83.65%)
Capital Projects Funds	**2,594,739**	**3,111,402**	**1,027,350**	**2,072,350**	**101.72%**	**2,072,350**	**0.00%**
INTEREST AND RENTALS	166,881	621,404	207,300	362,300	74.77%	362,300	0.00%
DEVELOPMENT RELATED	1,130,905	1,374,184	810,000	1,580,000	95.06%	1,580,000	0.00%
OTHER REVENUES	1,296,953	153,644	10,050	130,050	1194.03%	130,050	0.00%
FROM OTHER AGENCIES	-	962,170	-	-	0.00%	-	0.00%
Community Foundation	**11,050**	**30,619**	**2,500**	**2,500**	**0.00%**	**2,500**	**0.00%**
Special Revenue Funds	**11,050**	**30,619**	**2,500**	**2,500**	**0.00%**	**2,500**	**0.00%**
INTEREST AND RENTALS	4,050	20,619	-	-	0.00%	-	0.00%
OTHER REVENUES	7,000	10,000	2,500	2,500	0.00%	2,500	0.00%
Total All Entities	**384,172,416**	**437,334,709**	**580,804,284**	**435,697,610**	**(24.98%)**	**448,328,290**	**2.90%**

Fund Revenue Summary

Fund		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
City of Fontana		**364,956,266**	**441,871,244**	**571,692,471**	**418,273,810**	**(26.84%)**	**428,467,230**	**2.44%**
General Fund		**159,721,474**	**165,504,139**	**170,681,898**	**210,240,570**	**23.18%**	**217,430,930**	**3.42%**
101	General Fund	159,721,474	165,504,139	170,681,898	210,240,570	23.18%	217,430,930	3.42%
Other General Fund		**26,530,259**	**43,847,136**	**43,069,649**	**40,555,860**	**(5.84%)**	**40,429,280**	**(0.31%)**
102	City Technology	5,016,840	8,074,896	7,315,290	8,974,320	22.68%	9,191,690	2.42%
103	Facility Maintenance	7,754,376	8,860,456	9,823,832	9,683,940	(1.42%)	9,955,570	2.80%
104	Office of Emergency Svcs	307,916	38,369	62,603	-	(100.00%)	-	0.00%
105	KFON	182,613	249,503	250,000	250,000	0.00%	250,000	0.00%
106	Self-Insurance	6,344,291	11,255,178	14,038,741	10,313,270	(26.54%)	10,669,490	3.45%
107	Retiree Medical Benefits	2,651,582	2,970,872	2,860,000	2,865,000	0.17%	2,868,000	0.10%
108	Supplemental Retirement	31,969	4,754,903	840,620	35,000	(95.84%)	35,000	0.00%
110	GF Operating Projects	1,542,700	2,506,183	1,888,580	2,361,240	25.03%	1,271,060	(46.17%)
115	Lease-Fire	2,406,545	4,909,353	5,655,483	5,768,590	2.00%	5,883,970	2.00%
125	Storm Water Compliance	291,427	227,423	334,500	304,500	(8.97%)	304,500	0.00%
Special Revenue Funds		**79,675,318**	**99,973,899**	**184,793,507**	**74,197,790**	**(59.85%)**	**76,184,950**	**2.68%**
201	Muni Svcs Fiscal Impact	1,499,498	3,249,396	1,250,000	943,100	(24.55%)	943,100	0.00%
221	Federal Seizure Treasury	152,796	60,764	-	-	0.00%	-	0.00%
222	Crime Prev Asset Seizure	13,915	8,772	10,000	2,500	(75.00%)	2,500	0.00%
223	Federal Asset Seizure	10,926,618	5,512,567	3,050,000	2,000,000	(34.43%)	2,000,000	0.00%
224	State Asset Seizure	78,480	66,334	78,000	20,000	(74.36%)	20,000	0.00%
225	PD Traffic Safety	559,647	575,027	400,000	400,000	0.00%	400,000	0.00%
226	Opioid Settlement	303,907	112,126	630,337	-	(100.00%)	-	0.00%
241	Air Quality Mgmt Dist	360,488	285,696	304,000	304,000	0.00%	304,000	0.00%
243	Traffic Safety	66,220	71,540	45,000	45,000	0.00%	45,000	0.00%
244	Prop 1B	1,058	5,838	-	-	0.00%	-	0.00%
245	Measure I 2010-2040 Reimb	103,752	-	24,415,625	-	(100.00%)	-	0.00%
246	Measure I 2010-2040 Local	7,263,426	6,492,446	5,618,200	5,710,860	1.65%	5,873,110	2.84%
281	Gas Tax (State)	5,366,669	5,921,137	6,042,980	6,012,640	(0.50%)	6,251,840	3.98%
282	Solid Waste Mitigation	4,347,639	5,381,194	3,000,000	5,505,000	83.50%	5,505,000	0.00%
283	Road Maintenance & Rehab	4,683,236	5,800,985	5,129,440	5,620,530	9.57%	5,800,000	3.19%
301	Grants	2,080,263	8,951,960	77,627,429	106,600	(99.86%)	23,200	(78.24%)
302	ARPA 2021	12,851,534	17,332,838	-	-	0.00%	-	0.00%
303	TDA/Article 3	31,241	188,535	634,068	-	(100.00%)	-	0.00%

Fund Revenue Summary - continued

Fund		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
304	ARPA - County	-	1,123,324	2,001,676	-	(100.00%)	-	0.00%
321	Fed Law Enf Block Grant	361,515	31,541	-	-	0.00%	-	0.00%
322	State COPS AB 3229	565,536	371,253	645,000	400,000	(37.98%)	400,000	0.00%
362	CDBG	3,030,076	5,076,998	4,850,992	2,070,000	(57.33%)	2,070,000	0.00%
363	HOME	64,840	138,103	6,930,416	600,000	(91.34%)	600,000	0.00%
365	Down Pymt Assistance Prgm	105	326	-	-	0.00%	-	0.00%
385	After School Program	3,306,604	5,363,100	4,407,400	4,407,400	0.00%	4,407,400	0.00%
386	ASES ELO-P Grant	447,236	2,929,023	14,914,350	13,127,390	(11.98%)	13,127,390	0.00%
395	LMD #1 City Wide	940,321	968,939	914,510	1,739,940	90.26%	1,812,140	4.15%
396	LMD #2 Vlg of Heritage	3,410,899	5,417,973	4,759,070	4,174,710	(12.28%)	4,317,630	3.42%
397	LMD #3-1 Empire Center	63,816	79,568	62,170	62,120	(0.08%)	62,120	0.00%
398	LMD #3 Hunter's Ridge	935,154	1,192,623	905,100	1,217,330	34.50%	1,255,350	3.12%
399	LLMD #3 Hunter's Ridge	35,234	37,874	35,140	36,530	3.96%	37,260	2.00%
401	CFD #1 Southridge Village	5,741,597	6,019,036	5,803,020	6,611,180	13.93%	7,285,380	10.20%
403	CFD #6-3A Bellgrove II	232,868	246,695	229,460	228,660	(0.35%)	228,660	0.00%
404	CFD #6-2 N Morningside	93,352	105,799	91,180	110,290	20.96%	112,170	1.70%
405	CFD #6-1 Stratham	188,352	210,287	184,300	209,240	13.53%	219,700	5.00%
406	CFD #6 The Landings	473,658	654,537	518,760	586,940	13.14%	588,090	0.20%
407	CFD #7 Country Club Est	128,583	138,684	125,250	148,150	18.28%	160,840	8.57%
408	CFD #8 Presley	182,596	207,774	179,190	217,730	21.51%	233,000	7.01%
409	CFD #9M Morningside	166,587	167,759	231,701	299,980	29.47%	304,890	1.64%
410	CFD #10M Jurupa Ind	39,593	49,136	37,610	42,610	13.29%	46,870	10.00%
412	CFD #12 Sierra Lakes	1,207,802	1,408,795	1,131,280	1,531,110	35.34%	1,533,640	0.17%
413	CFD #13M Summit Heights	631,846	674,370	731,280	1,036,910	41.79%	1,135,210	9.48%
414	CFD #14M Sycamore Hills	426,647	432,606	486,150	570,740	17.40%	569,310	(0.25%)
415	CFD #15M Silver Ridge	296,578	303,378	293,510	332,430	13.26%	365,620	9.98%
416	CFD #16M Ventana Pointe	44,461	47,406	43,030	48,670	13.11%	56,190	15.45%
418	CFD #18M Badiola Homes	7,117	8,748	6,810	7,010	2.94%	7,010	0.00%
420	CFD #20M	33,108	39,257	33,600	38,070	13.30%	41,880	10.01%
421	CFD #21M	41,329	49,612	39,660	40,950	3.25%	40,950	0.00%
423	CFD #23M	7,795	8,956	7,460	8,410	12.73%	9,240	9.87%
424	CFD #24M	45,960	53,892	44,570	46,400	4.11%	46,400	0.00%
425	CFD #25M	83,920	95,836	81,480	92,270	13.24%	101,490	9.99%

Fund Revenue Summary - continued

Fund		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
427	CFD #27M	59,023	69,934	122,420	104,490	(14.65%)	107,450	2.83%
428	CFD #28M	149,329	166,383	144,540	163,730	13.28%	171,920	5.00%
429	CFD #29M	26,798	27,574	37,833	62,910	66.28%	64,530	2.58%
430	CFD #30M	240,831	265,120	234,170	241,050	2.94%	241,050	0.00%
431	CFD #31 Citrus Heights No	483,635	508,565	480,630	481,040	0.09%	481,040	0.00%
432	CFD #32M	18,394	21,942	17,800	18,730	5.22%	18,730	0.00%
433	CFD #33M Empire Lighting	41,624	54,528	41,220	46,700	13.29%	51,370	10.00%
434	CFD #34 Empire Det Basin	22,653	35,493	21,140	21,140	0.00%	21,140	0.00%
435	CFD #35M	537,975	682,433	533,930	721,510	35.13%	751,400	4.14%
436	CFD #36M	22,567	24,164	22,010	32,510	47.71%	51,300	57.80%
437	CFD #37 Montelago	89,232	96,387	87,000	155,290	78.49%	215,740	38.93%
438	CFD #38M	182,729	214,461	176,810	181,870	2.86%	181,870	0.00%
439	CFD #39M	21,851	23,366	21,360	24,260	13.58%	38,170	57.34%
440	CFD #40M	11,018	13,546	10,530	10,530	0.00%	10,530	0.00%
441	CFD #41M	16,039	20,127	15,070	15,520	2.99%	15,520	0.00%
442	CFD #42M	45,722	54,249	43,710	49,380	12.97%	54,320	10.00%
444	CFD #44M	9,211	10,198	8,910	10,090	13.24%	11,100	10.01%
445	CFD #45M	103,299	114,187	99,960	113,370	13.42%	124,700	9.99%
446	CFD #46M	50,663	61,344	48,440	49,890	2.99%	49,890	0.00%
447	CFD #47M	11,633	12,003	11,460	22,660	97.73%	29,180	28.77%
448	CFD #48M	77,231	92,013	74,400	76,050	2.22%	76,050	0.00%
449	CFD #49M	13,064	14,216	12,750	14,470	13.49%	15,910	9.95%
450	CFD #50M	37,499	41,994	35,520	40,640	14.41%	44,670	9.92%
451	CFD #51M	67,328	73,178	65,810	75,350	14.50%	128,270	70.23%
453	CFD #53M	9,280	12,019	8,820	9,080	2.95%	9,080	0.00%
454	CFD #54M	25,626	27,650	24,960	43,580	74.60%	71,150	63.26%
455	CFD #55M	7,494	9,451	7,110	7,320	2.95%	7,320	0.00%
456	CFD #56M	26,880	31,224	26,040	26,040	0.00%	26,040	0.00%
457	CFD #57M	15,463	17,685	14,960	16,950	13.30%	18,640	9.97%
458	CFD #58M	4,560	5,116	4,410	4,410	0.00%	4,410	0.00%
459	CFD #59M	2,419	2,777	2,400	2,400	0.00%	2,400	0.00%
460	CFD #60M	13,284	15,974	12,560	12,940	3.03%	12,940	0.00%
461	CFD #61M	57,042	69,662	54,870	55,280	0.75%	55,280	0.00%

Fund Revenue Summary - continued

Fund		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
462	CFD #62M	6,030	7,443	5,580	5,580	0.00%	5,580	0.00%
463	CFD #63M	58,359	76,720	54,780	54,640	(0.26%)	54,640	0.00%
464	CFD #64M	5,352	7,989	4,920	5,070	3.05%	5,070	0.00%
465	CFD #65M	21,184	27,344	19,900	20,430	2.66%	20,430	0.00%
466	CFD #66M	-	-	-	2,850	0.00%	2,950	3.51%
467	CFD #67M	43,588	49,901	42,180	43,450	3.01%	43,450	0.00%
468	CFD #68M	25,506	30,372	24,610	25,280	2.72%	25,280	0.00%
469	CFD #69M	170,114	190,321	164,440	178,130	8.33%	187,020	4.99%
470	CFD #70 Avellino	80,030	86,736	78,080	80,220	2.74%	80,220	0.00%
471	CFD #71 Sierra Crest	120,395	133,149	117,110	160,850	37.35%	146,000	(9.23%)
472	CFD #72M	11,008	12,105	10,740	12,160	13.22%	13,380	10.03%
473	CFD #73M	67,630	76,997	65,720	67,580	2.83%	67,580	0.00%
474	CFD #74M	85,967	105,766	84,850	84,810	(0.05%)	84,810	0.00%
475	CFD #75M	14,740	15,812	14,360	14,750	2.72%	15,040	1.97%
476	CFD #76M	34,365	36,858	33,540	37,860	12.88%	41,640	9.98%
477	CFD #77M	13,249	15,016	12,900	13,290	3.02%	13,550	1.96%
478	CFD #78M	70,464	80,526	69,880	79,060	13.14%	86,970	10.01%
479	CFD #79M	22,201	28,493	21,500	21,500	0.00%	21,500	0.00%
480	CFD #80 Bella Strada	215,447	232,008	212,440	240,810	13.35%	264,880	10.00%
481	CFD #81M	109,943	111,744	109,200	123,610	13.20%	182,880	47.95%
482	CFD #82M	29,066	34,372	28,650	29,480	2.90%	29,480	0.00%
483	CFD #83M	63,388	69,180	61,970	63,940	3.18%	63,940	0.00%
484	CFD #84M	19,758	21,253	19,500	19,500	0.00%	19,500	0.00%
485	CFD #85 The Meadows	423,679	449,179	419,280	431,720	2.97%	431,720	0.00%
486	CFD #86 Etiwanda Ridge	65,308	69,870	63,750	67,660	6.13%	69,690	3.00%
487	CFD #87 El Paseo	73,550	83,348	73,560	77,250	5.02%	78,800	2.01%
488	CFD #88 Sierra Crest II	114,962	124,142	113,670	124,150	9.22%	113,730	(8.39%)
489	CFD #89 Belrose	61,576	70,216	61,100	60,980	(0.20%)	60,980	0.00%
490	CFD #90 Summit at Rosena	356,914	399,575	353,040	363,610	2.99%	363,610	0.00%
491	CFD #91M	6,142	6,494	6,080	6,080	0.00%	6,080	0.00%
492	CFD #92M	16,854	17,971	16,720	17,220	2.99%	17,220	0.00%
493	CFD #93M	11,330	13,268	11,250	12,780	13.60%	14,050	9.94%
494	CFD #94M	2,116	2,475	2,100	2,100	0.00%	2,100	0.00%

Fund Revenue Summary - continued

Fund		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
495	CFD #95 Summit at Rosena II	164,443	178,411	162,700	187,320	15.13%	206,660	10.32%
496	CFD #96M Tr. 19957	11,069	12,664	11,110	11,330	1.98%	11,670	3.00%
497	CFD #97M	5,255	5,451	5,200	5,270	1.35%	5,270	0.00%
498	CFD #98M	6,035	6,907	6,030	6,050	0.33%	6,050	0.00%
500	CFD #100M Tr 2023	82,448	89,766	83,190	82,990	(0.24%)	82,990	0.00%
501	CFD #101M	8,208	8,962	8,110	8,010	(1.23%)	8,010	0.00%
502	CFD #102M	4,988	5,707	5,010	5,010	0.00%	5,010	0.00%
503	CFD #103M Estrada	4,461	4,090	4,500	4,420	(1.78%)	4,420	0.00%
504	CFD #104M	13,486	15,123	13,780	13,780	0.00%	13,780	0.00%
505	CFD #105M Tr 20346	45,803	50,118	46,180	47,560	2.99%	47,560	0.00%
506	CFD #106 Mountainview	91,441	98,004	92,090	92,070	(0.02%)	92,070	0.00%
507	CFD #107 Highland	39,261	18,510	15,670	39,910	154.69%	39,910	0.00%
509	CFD#109 Narra Hills	351,337	64,052	45,610	353,570	675.20%	353,570	0.00%
510	CFD #510M	-	17,648	17,420	17,420	0.00%	17,420	0.00%
511	CFD #511 Monterado	-	73,138	72,470	72,470	0.00%	72,470	0.00%
512	CFD #512 The Gardens	-	79,379	343,280	304,580	(11.27%)	304,580	0.00%
513	CFD #113	-	-	-	225,040	0.00%	225,040	0.00%
514	CFD #114M	-	-	-	55,080	0.00%	55,080	0.00%
515	CFD #115M	-	-	-	426,000	0.00%	426,000	0.00%
516	CFD #116M	-	-	-	66,930	0.00%	66,930	0.00%
Debt Service Funds		**4,010,454**	**4,011,660**	**3,994,350**	**3,987,500**	**(0.17%)**	**3,985,230**	**(0.06%)**
580	General Debt Service	4,010,454	4,011,660	3,994,350	3,987,500	(0.17%)	3,985,230	(0.06%)
Capital Projects Funds		**47,726,476**	**84,961,521**	**124,305,001**	**47,591,250**	**(61.71%)**	**47,964,800**	**0.78%**
601	Capital Reinvestment	15,876,606	32,102,594	17,739,618	7,851,850	(55.74%)	7,855,260	0.04%
602	Capital Improvement	811,054	11,677,297	19,310,882	210,000	(98.91%)	210,000	0.00%
603	Future Capital Projects	72,403	337,014	-	-	0.00%	-	0.00%
604	Capital Project -TUT	-	-	-	21,370,380	0.00%	22,009,920	2.99%
620	San Sevaine Flood Control	629,436	1,083,506	805,800	529,400	(34.30%)	585,000	10.50%
621	Upper Etiwanda Flood Cont	358	1,975	-	-	0.00%	-	0.00%
622	Storm Drain	3,300,030	4,066,691	3,555,000	1,105,000	(68.92%)	780,000	(29.41%)
623	Sewer Expansion	(17,761)	1,263,794	2,500,000	5,205,770	108.23%	5,205,770	0.00%
630	Circulation Mitigation	10,027,440	9,940,017	4,651,000	4,917,030	5.72%	4,917,030	0.00%
631	Fire Assessment	262,948	415,904	260,000	260,000	0.00%	260,000	0.00%

Fund Revenue Summary - continued

Fund		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
632	General Government	463,254	1,683,380	430,000	430,000	0.00%	430,000	0.00%
633	Landscape Medians	280,120	539,437	650,000	400,000	(38.46%)	400,000	0.00%
634	Library Cap Improvement	116,250	562,504	200,000	152,090	(23.96%)	152,090	0.00%
635	Parks Development	3,609,540	5,616,365	2,100,000	3,904,230	85.92%	3,904,230	0.00%
636	Police Capital Facilities	437,353	1,323,148	400,000	655,500	63.88%	655,500	0.00%
637	Underground Utilities	2,282	559,678	-	600,000	0.00%	600,000	0.00%
650	CFD #2 Vlg of Heritage	-	62,556	-	-	0.00%	-	0.00%
657	CFD #31 Citrus Heights No	82,493	134,479	-	-	0.00%	-	0.00%
658	CFD #37 Montelago	159	-	-	-	0.00%	-	0.00%
659	CFD #70 Avellino	21	-	-	-	0.00%	-	0.00%
660	CFD #71 Sierra Crest	66	-	-	-	0.00%	-	0.00%
661	CFD #80 Bella Strada	639	3,839	-	-	0.00%	-	0.00%
662	CFD #81 Gabriella	(12)	-	-	-	0.00%	-	0.00%
663	CFD #74B Citrus/Summit	36	2,909	-	-	0.00%	-	0.00%
664	CFD #86 Etiwanda Ridge	609	10,078	-	-	0.00%	-	0.00%
665	CFD #85 The Meadows	66	75	-	-	0.00%	-	0.00%
666	CFD #88 Sierra Crest II	74	3,282	-	-	0.00%	-	0.00%
667	CFD #89 (Belrose)	65	2,922	-	-	0.00%	-	0.00%
668	CFD #90 Summit @ Rosena Ph 1	482,775	667,197	-	-	0.00%	-	0.00%
669	CFD #95 Summit at Rosena II	418	58,879	-	-	0.00%	-	0.00%
670	CFD #87 El Paseo	163,183	183,003	-	-	0.00%	-	0.00%
671	CFD #106 MountainView	6,648,897	24,572	-	-	0.00%	-	0.00%
672	CFD #99 The Retreat	4,475,674	30,953	-	-	0.00%	-	0.00%
673	CFD #100 Victoria	-	5,076,546	-	-	0.00%	-	0.00%
674	CFD #111 Monterado	-	7,526,927	-	-	0.00%	-	0.00%
675	CFD#107 Highland	-	-	3,653,668	-	(100.00%)	-	0.00%
676	CFD#109 Narra Hills	-	-	37,059,417	-	(100.00%)	-	0.00%
677	CFD #112 The Gardens Phase One	-	-	30,989,616	-	(100.00%)	-	0.00%
Enterprise Funds		**35,904,391**	**31,390,525**	**33,761,210**	**32,862,650**	**(2.66%)**	**33,633,850**	**2.35%**
701	Sewer Maint & Operations	26,983,713	28,731,743	31,165,000	31,162,640	(0.01%)	31,162,640	0.00%
702	Sewer Capital Projects	8,184,724	1,581,220	300,000	300,010	0.00%	300,010	0.00%
703	Sewer Replacement	731,505	1,005,408	1,146,210	1,400,000	22.14%	2,171,200	55.09%
710	Water Utility	4,449	33,783	-	-	0.00%	-	0.00%

Fund Revenue Summary - continued

Fund		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
720	Stage Red	-	38,371	1,150,000	-	(100.00%)	-	0.00%
Internal Service Funds		**11,387,894**	**12,182,364**	**11,086,856**	**8,838,190**	**(20.28%)**	**8,838,190**	**0.00%**
751	Fleet Operations	11,387,894	12,182,364	11,086,856	8,838,190	(20.28%)	8,838,190	0.00%
Fontana Fire District		**81,113,777**	**79,584,001**	**79,491,439**	**84,658,990**	**6.50%**	**89,290,710**	**5.47%**
Special Revenue Funds		**62,039,808**	**70,564,184**	**73,293,159**	**81,658,990**	**11.41%**	**86,290,710**	**5.67%**
210	Fontana Fire District	61,767,377	70,092,211	73,058,159	81,658,990	11.77%	86,290,710	5.67%
211	FFD - CFD 2002-2	272,431	471,973	235,000	-	(100.00%)	-	0.00%
Capital Projects Funds		**19,073,969**	**9,019,817**	**6,198,280**	**3,000,000**	**(51.60%)**	**3,000,000**	**0.00%**
610	Fire Capital Projects	19,073,969	9,019,817	6,198,280	3,000,000	(51.60%)	3,000,000	0.00%
Housing Authority		**3,213,223**	**5,875,125**	**5,040,875**	**3,468,020**	**(31.20%)**	**2,823,350**	**(18.59%)**
Special Revenue Funds		**618,484**	**2,763,723**	**4,013,525**	**1,395,670**	**(65.23%)**	**751,000**	**(46.19%)**
290	Housing Successor-Low/Mod	1,535	8,467	-	-	0.00%	-	0.00%
291	Housing Authority AB 1486	26,510	146,248	-	-	0.00%	-	0.00%
295	Permanent Local Hsg Alloc	339,522	1,777,459	3,562,525	644,670	(81.90%)	-	(100.00%)
297	Housing Authority - LMIHF	250,917	831,549	451,000	751,000	66.52%	751,000	0.00%
Capital Projects Funds		**2,594,739**	**3,111,402**	**1,027,350**	**2,072,350**	**101.72%**	**2,072,350**	**0.00%**
697	Fontana Housing Authority	160,457	408,614	217,350	247,350	13.80%	247,350	0.00%
698	Affordable Housing Trust	2,434,282	2,702,788	810,000	1,825,000	125.31%	1,825,000	0.00%
Community Foundation		**11,050**	**30,619**	**2,500**	**2,500**	**0.00%**	**2,500**	**0.00%**
Special Revenue Funds		**11,050**	**30,619**	**2,500**	**2,500**	**0.00%**	**2,500**	**0.00%**
299	Community Foundation	11,050	30,619	2,500	2,500	0.00%	2,500	0.00%
Total All Entities		**449,294,316**	**527,360,989**	**656,227,285**	**506,403,320**	**(22.83%)**	**520,583,790**	**2.80%**

General Fund Revenues
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
General Fund Revenue Detail						
SALES TAX						
5060	Sales Tax	$ 56,996,222	$ 53,855,982	55,981,600	52,571,640	54,144,930
5061	Sales Tax - Prop 172	2,097,050	2,031,464	1,947,110	2,009,260	2,069,390
5065	Cannabis Tax	-	60,727	-	333,770	333,770
	TOTAL SALES TAX	**$ 59,093,272**	**$ 55,948,173**	**57,928,710**	**54,914,670**	**56,548,090**
TRANSACTIONAL USE TAX						
5062	Transaction Use Tax	-	-	78,297	42,740,750	44,019,830
	TOTAL TRANSACTIONAL USE TAX	**$ -**	**$ -**	**78,297**	**42,740,750**	**44,019,830**
PROPERTY TAX						
5010	Current Sec & Unsec	$ 3,431,299	$ 3,693,875	3,950,900	4,104,810	4,341,660
5011	Current Supplemental	92,439	82,744	114,210	56,000	56,000
5012	Prior Sec & Unsec	40,827	54,149	50,520	54,000	54,000
5013	Prior Supplemental	(184,026)	61,700	114,920	59,000	59,000
5014	Property Transfers	1,524,439	1,248,625	990,040	730,000	730,000
5015	HOPTR	-	-	23,110	15,500	15,500
5016	Prop Tax In Lieu of VLF	27,702,407	30,935,636	32,698,970	35,846,640	37,914,990
5017	Other Property Tax	3,878,270	4,674,378	4,970,620	5,396,730	5,708,120
5018	SB 211 Pass Through	514,255	594,600	631,130	665,590	704,000
5020	Penalty - General	20,688	19,808	19,410	20,000	20,000
	TOTAL PROPERTY TAX	**$ 37,020,598**	**$ 41,365,515**	**43,563,830**	**46,948,270**	**49,603,270**
INTEREST AND RENTALS						
6310	Interest - Investments	$ (21,817)	$ 1,009,274	1,218,985	600,000	600,000
6312	Interest - Interfund	2,902,846	2,737,429	2,552,160	2,344,670	2,112,270
6314	Interest - Condemnations	11,446	27,980	5,000	15,000	15,000
6316	Interest - Lease Cell Tower	167,139	150,117	-	-	-
6320	FMV Adjustment	1,393,198	2,471,545	-	-	-
6330	Leases - Cell Towers	857,393	767,048	893,750	1,053,910	1,074,990
6332	Misc Rents/Leases	110,419	123,996	-	-	-
	TOTAL INTEREST AND RENTALS	**$ 5,420,624**	**$ 7,287,389**	**4,669,895**	**4,013,580**	**3,802,260**

General Fund Revenues – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
General Fund Revenue Detail						
FRANCHISE FEES						
5080	Franchises	$ 10,391,660	$ 10,500,006	11,782,010	10,828,300	11,207,290
	TOTAL FRANCHISE FEES	**$ 10,391,660**	**$ 10,500,006**	**11,782,010**	**10,828,300**	**11,207,290**
BUSNESS RELATED						
5070	Utility User Tax	$ 9,217	$ 2	-	-	-
5090	Transient Occupancy Tax	1,302,569	1,144,605	1,504,000	1,023,750	1,074,940
5095	Business License - New	392,843	507,109	393,030	400,000	400,000
5096	Business License - Renew	6,913,089	9,425,976	7,842,350	8,725,820	9,162,110
5097	Contractor - New	182,868	176,197	171,690	175,000	175,000
5098	Contractor - Renew	581,651	646,354	659,150	650,000	650,000
5099	Penalty - Business Lic	314,299	607,907	200,000	200,000	200,000
5105	Business License - New PY	-	84,229	-	-	-
5106	Business License - Renew PY	-	337,287	66,259	-	-
5199	Penalty - Business Lic PY	-	86,445	-	-	-
5210	Permit - Mobile Home Par	10,940	10,945	10,500	20,000	20,000
5211	Permit - Temporary Signs	300	108	630	300	300
5212	Permit - Tow Truck Drive	1,612	696	1,680	1,000	1,000
5214	Permit - Fireworks	68,072	66,212	65,000	65,000	65,000
	TOTAL BUSNESS RELATED	**$ 9,777,460**	**$ 13,094,072**	**10,914,289**	**11,260,870**	**11,748,350**
DEVELOPMENT RELATED						
5234	Permit - Building	$ 2,510,276	$ 1,877,873	1,833,790	1,626,470	1,626,470
5235	Permit - Conditional Use	78,689	176,799	118,310	170,810	170,810
5236	Permit - Construction	682,751	1,087,633	946,470	946,470	946,470
5237	Permit - Electrical	1,468,756	943,129	1,064,780	1,069,510	1,069,510
5238	Permit - Grading	47,281	20,965	59,150	37,380	37,380
5239	Permit - Mechanical	404,279	258,296	283,940	248,470	248,470
5240	Permit - Misc	240,725	-	-	-	-
5241	Permit - Mob Home Set-Up	2,352	5,684	1,780	3,000	3,000
5242	Permit - Overload	42,301	8,618	47,320	1,190	1,190
5243	Permit - Paving	4,567	2,018	4,730	4,730	4,730

General Fund Revenues – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
General Fund Revenue Detail						
5244	Permit - Plumbing	1,258,892	946,529	769,010	784,010	784,010
5245	Permit - Pools & Spas	21,452	12,409	35,490	14,040	14,040
5246	Permit - Roofing	232,970	78,977	295,770	90,000	90,000
5247	Permit - State Energy	111,301	92,442	73,350	51,900	51,900
5248	Permit - Temporary Uses	6,204	8,232	3,550	3,550	3,550
5249	Permit - Temp Utilities	3,465	43	4,730	-	-
5250	Permit - Walls & Fences	334,709	79,145	212,960	129,490	129,490
5265	Permit - Excavation	205,584	6,460	236,620	340	340
5612	Pre-Application Conf	132,145	113,350	159,720	119,110	119,110
5613	PD Planning Review	131	-	-	-	-
5614	Design Review	427,334	15,692	650,700	50,700	50,700
5616	DR - Sign	35,341	33,452	35,490	35,490	35,490
5618	Engineering Fees & Chgs	190,802	14,795	7,100	97,550	97,550
5619	Eng Land Dev Review	27,352	262,056	35,490	285,490	285,490
5620	Fee - Administrative Sit	130,705	138,337	165,630	165,630	165,630
5622	Fee - Annexation	1,501	18,934	-	-	-
5623	Fee - Computer	259,897	133,949	130,140	80,000	80,000
5624	Fee - Determ & Filing	9,938	15,147	236,620	16,000	16,000
5625	Fee - Disabled Access	58,842	490,442	64,760	14,960	14,960
5626	Fee - Final Inspection	107,965	82,004	88,730	44,450	44,450
5627	Fee - General Plan Amend	30,281	19,238	47,320	34,770	34,770
5628	Fee - Home Occupation	4,454	3,850	7,100	7,100	7,100
5629	Fee - Lien Release	11,216	8,190	11,830	11,830	11,830
5630	Fee - Microfilming	130,475	83,750	146,740	91,810	91,810
5631	Fee - Parcel Maps	236,820	153,957	307,600	122,490	122,490
5636	Fee - Tentative Tract	41,479	60,662	118,310	76,390	76,390
5637	Fee - Variance	9,186	9,643	12,410	19,430	19,430
5639	Fee - Zone Change	39,233	17,320	70,990	40,990	40,990
5640	Fee - Minor Use Pmt	19,096	10,470	23,660	-	-
5642	Newspaper Public Notice	17,789	13,176	29,970	10,000	10,000
5644	Landscape - Inspection	11,222	10,890	181,410	160,510	160,510

General Fund Revenues – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
General Fund Revenue Detail						
5646	Plan Check	1,701,802	1,245,684	1,419,710	1,367,120	1,367,120
5647	Plan Check - Engineering	498,561	205,376	692,950	820,560	820,560
5648	Plan Check - Grading	85,727	53,518	118,310	211,180	211,180
5649	Plan Check - Landscape	137,082	106,595	236,620	28,780	28,780
5650	Plan Check - Traffic Con	34,280	15,053	38,310	112,060	112,060
5652	Plan Check - Room Add	5,073	3,158	5,920	5,920	5,920
5653	Plan Check - Other	166,178	127,031	185,870	200,000	200,000
5655	Traffic Control Insp	533,918	321,501	650,700	123,640	123,640
5656	Gis Mapping Fees	27,958	426,464	35,490	23,870	23,870
5659	Director'S Determination	5,985	7,603	9,460	9,460	9,460
5661	Zoning/Rebuild Letters	13,122	6,382	11,830	11,830	11,830
5666	Fee - Project Appeal	598	3,130	1,180	1,180	1,180
5699	Fee-Time Extension	27,710	22,096	17,830	17,830	17,830
	TOTAL DEVELOPMENT RELATED	**$ 12,827,752**	**$ 9,858,147**	**11,947,650**	**9,599,490**	**9,599,490**
RECREATION						
5510	Trips/Excursions	$ 15,275	$ 40,810	28,600	78,300	78,650
5511	Field & Court Revenue	835,460	1,100,772	421,050	664,500	664,500
5512	Shelter Rentals	57,705	54,563	47,250	50,000	50,000
5513	Class Registration	1,121,190	1,268,974	1,483,170	1,481,800	1,464,880
5514	Center Rentals	544,390	498,508	471,230	509,690	511,730
5515	Sports	260,655	289,410	321,600	325,150	325,150
5516	Pool	786,111	850,460	786,130	551,230	569,510
5518	Security Service Fees	12,337	51,347	47,720	58,080	58,180
5520	Nutrition	101,765	86,606	161,200	161,800	161,800
5521	Transportation	35	430	-	-	-
5530	Misc Recreation Rev	229,219	348,987	289,110	297,520	299,210
5531	Donation	2,500	11,500	16,410	-	-
5532	MI CSD Reg Fee	34,271	34,488	95,130	35,000	35,000
5533	Scholarships	2,950	2,256	7,600	7,600	7,600
	TOTAL RECREATION	**$ 4,003,863**	**$ 4,639,111**	**4,176,200**	**4,220,670**	**4,226,210**

General Fund Revenues – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
General Fund Revenue Detail						
MOTOR VEHICLE LIEU						
5310	Motor Vehicle In-Lieu	$ 218,134	$ 264,152	250,000	250,000	250,000
	TOTAL MOTOR VEHICLE LIEU	**$ 218,134**	**$ 264,152**	**250,000**	**250,000**	**250,000**
OTHER REVENUES						
5272	License - Animal	$ 106,744	$ 89,717	105,000	100,000	100,000
5273	License - Bicycle	22	-	110	100	100
5274	Non-Resident Citation	1,488	304	1,500	1,000	1,000
5316	Mandated Cost Reimb	146,158	151,824	75,000	150,000	150,000
5319	Post Reimbursement	37,371	33,522	40,000	40,000	40,000
5331	HHWCC Non-Disc Reimb	551,996	540,858	539,260	565,400	593,700
5365	Miscellaneous Rebates	-	5,949	-	-	-
5390	Misc Grant Reimb	22,119	13,520	23,000	10,000	10,000
5710	Photocopy Fee	135	126	220	220	220
5712	Fee - Fingerprinting	12,248	18,583	15,000	15,000	15,000
5713	Fee - Passport	112,385	119,070	200,000	115,000	115,000
5715	Training Fee	32,004	23,012	26,250	26,250	26,250
5716	Digital Recording Fee	1,111	840	1,050	1,000	1,000
5820	Returned Checks	(182,717)	-	-	-	-
5825	Recycled Water	264,660	206,529	206,000	30,000	29,930
6011	Weed Abatement Recovery	14,488	11,306	25,000	25,000	25,000
6012	City Code	183,224	203,206	220,000	150,950	150,950
6014	Code Enf Violations	(46,311)	-	-	-	-
6016	Penalty - Pkg Citation	44,700	31,344	25,000	-	-
6020	Vehicle Code	599,876	473,911	400,000	500,000	500,000
6022	Illegal Fireworks	740	2,366	21,000	21,000	21,000
6023	Penalty-Graffiti Civil	12,399	8,533	-	-	-
6025	Prohibited Call Fine	38,550	127,457	60,000	65,000	65,000
6028	Immigration Letter Fee	1,172	2,917	1,580	1,500	1,500
6029	System Report Fee	43,922	45,502	40,030	44,100	44,100
6030	License Fee	14,192	14,892	7,880	7,880	7,880

General Fund Revenues – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
General Fund Revenue Detail						
6031	Bkground Clearance Lette	1,564	621	1,050	1,050	1,050
6034	Traffic Collision Report	76,596	82,800	75,000	60,000	60,000
6035	Confiscated Firearms Fee	7,350	10,334	9,000	8,000	8,000
6412	Perfectmind Adjustment	1,379	7,675	-	-	-
6415	Returned Item Fee	200	415	-	-	-
6420	Cash Over/Short	6	(70)	-	-	-
6425	Donations	20,254	2	-	4,000	4,000
6426	Crime Prevention	131	167	500	500	500
6430	Jurupa 35% Residual T.I.	244,084	537,001	420,000	5,000	5,000
6450	Miscellaneous Income	529,445	545,987	7,800	83,790	83,790
6455	Ticket Sales	-	-	6,000	2,000	2,000
6630	Gain/Loss On Other Disp	3,686	9,513	-	-	-
6632	Surp - NBV@ Disposal	-	2,985	1,500	1,000	1,000
	TOTAL OTHER REVENUES	**$ 2,897,371**	**$ 3,322,718**	**2,553,730**	**2,034,740**	**2,062,970**
REIMBURSABLES						
6461	Calcard Rebate	$ 28,886	$ 48,226	30,000	50,000	50,000
6471	Reimb For Building Insp	33,105	24,310	40,960	25,060	25,060
6472	Reimb For Dev Projects	28,943	30,034	150,000	-	-
6473	Reimb Exp - Engineering	223,268	141,926	522,500	300,000	300,000
6474	Reimb Exp - Finance	847,856	882,984	1,008,900	1,008,900	1,008,900
6475	Reimb Exp - Police	91,509	21,126	6,040	5,000	5,000
6478	Reimb Exp - Weed Abatemn	263,117	162,843	290,000	129,500	129,500
6479	Reimb Exp - Comm Svcs	48	(48)	-	-	-
6480	Miscellaneous Reimb	574,377	163,852	835,660	157,930	157,930
6481	Reimb - General Liability	32,812	-	-	-	-
6483	Reimb Exp - Personnel	206,965	129,095	119,480	118,480	118,480
	TOTAL REIMBURSABLES	**$ 2,330,886**	**$ 1,604,348**	**3,003,540**	**1,794,870**	**1,794,870**
FROM OTHER AGENCIES						
6831	Contribution From SA	$ 200,150	$ 250,000	250,000	250,000	250,000
6833	Contribution From FHA	150,100	23,250	23,250	-	-

General Fund Revenues – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
General Fund Revenue Detail						
6834	Contribution from FCF	-	6,620	6,620	3,300	3,500
6835	Contribution From FFD	3,804,340	5,686,680	6,529,820	9,137,010	9,476,900
	TOTAL FROM OTHER AGENCIES	**$ 4,154,590**	**$ 5,966,550**	**6,809,690**	**9,390,310**	**9,730,400**
DEBT PROCEEDS						
6721	Other Financing Sources-SBITA	$ -	$ 87,905	-	-	-
	TOTAL DEBT PROCEEDS	**$ -**	**$ 87,905**	**-**	**-**	**-**
	TOTAL GENERAL FUND REVENUES	**$ 148,136,210**	**$ 153,938,086**	**157,677,841**	**197,996,520**	**204,593,030**

Other Funds Revenue
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
Other General Fund						
102 - City Technology						
6721	Other Financing Sources-SBITA	$ -	$ 2,371,316	$ -	$ -	$ -
	Total City Technology	**$ -**	**$ 2,371,316**	**$ -**	**$ -**	**$ -**
103 - Facility Maintenance						
6450	Miscellaneous Income	$ 154,206	$ -	$ -	$ -	$ -
6835	Contribution From FFD	-	129,520	-	-	-
	Total Facility Maintenance	**$ 154,206**	**$ 129,520**	**$ -**	**$ -**	**$ -**
104 - Office of Emergency Svcs						
5311	Federal Grant Funds	$ 307,916	$ 38,369	$ -	$ -	$ -
6835	Contribution From FFD	-	-	62,603	-	-
	Total Office of Emergency Svcs	**$ 307,916**	**$ 38,369**	**$ 62,603**	**$ -**	**$ -**
105 - KFON						
5080	Franchises	$ 182,613	$ 249,503	$ 250,000	$ 250,000	$ 250,000
	Total KFON	**$ 182,613**	**$ 249,503**	**$ 250,000**	**$ 250,000**	**$ 250,000**
106 - Self-Insurance						
6428	Risk Liability Charges	$ 4,198,560	$ 6,500,000	$ 7,603,236	$ 7,885,450	$ 8,171,240
6429	Workers' Comp Charges	2,026,538	2,081,621	2,345,505	2,296,820	2,361,250
6480	Miscellaneous Reimb	42,215	51,208	30,000	56,000	62,000
6481	Reimb - General Liability	76,978	122,349	60,000	75,000	75,000
	Total Self-Insurance	**$ 6,344,291**	**$ 8,755,178**	**$ 10,038,741**	**$ 10,313,270**	**$ 10,669,490**
107 - Retiree Medical Benefits						
6310	Interest - Investments	$ (23,751)	$ 65,626	$ -	$ -	$ -
6320	FMV Adjustment	(47,706)	50,078	-	-	-
6482	Reimb Exp - Retirees	223,039	255,168	260,000	265,000	268,000
	Total Retiree Medical Benefits	**$ 151,582**	**$ 370,872**	**$ 260,000**	**$ 265,000**	**$ 268,000**
108 - Supplemental Retirement						
6310	Interest - Investments	$ (7)	$ 32,303	$ -	$ -	$ -
6320	FMV Adjustment	(24)	57	-	-	-
	Total Supplemental Retirement	**$ (31)**	**$ 32,360**	**$ -**	**$ -**	**$ -**
110 - GF Operating Projects						

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6450	Miscellaneous Income	$ -	$ 4,040	$ 3,900	$ -	$ -
6610	Gain/Loss On Vehicle Dis	42,260	-	-	-	-
6720	Other Financing Sources-Lease	-	161,023	-	-	-
	Total GF Operating Projects	**$ 42,260**	**$ 165,063**	**$ 3,900**	**$ -**	**$ -**
115 - Lease-Fire						
6835	Contribution From FFD	$ 2,406,545	$ 4,909,353	$ 5,655,483	$ 5,768,590	$ 5,883,970
	Total Lease-Fire	**$ 2,406,545**	**$ 4,909,353**	**$ 5,655,483**	**$ 5,768,590**	**$ 5,883,970**
125 - Storm Water Compliance						
5646	Plan Check	$ 201,445	$ 135,249	$ 210,000	$ 210,000	$ 210,000
5656	Gis Mapping Fees	-	-	21,000	21,000	21,000
5657	SWC - Construction Insp	89,982	92,174	73,500	73,500	73,500
	Total Storm Water Compliance	**$ 291,427**	**$ 227,423**	**$ 304,500**	**$ 304,500**	**$ 304,500**
Special Revenue Funds						
201 - Muni Svcs Fiscal Impact						
5730	MSFIF - CA Landings	$ 811,150	$ 1,697,731	$ -	$ -	$ -
5731	MSFIF - City Wide	491,810	341,900	1,250,000	943,100	943,100
5734	MSFIF - City Infill	33,380	236,405	-	-	-
6310	Interest - Investments	24,188	454,204	-	-	-
6320	FMV Adjustment	138,970	519,156	-	-	-
	Total Muni Svcs Fiscal Impact	**$ 1,499,498**	**$ 3,249,396**	**$ 1,250,000**	**$ 943,100**	**$ 943,100**
221 - Federal Seizure Treasury						
6019	Seizures - Federal	$ 50,540	$ 56,582	$ -	$ -	$ -
6310	Interest - Investments	750	4,182	-	-	-
	Total Federal Seizure Treasury	**$ 51,290**	**$ 60,764**	**$ -**	**$ -**	**$ -**
222 - Crime Prev Asset Seizure						
6017	Seizures - 15% Crime Pre	$ 13,176	$ 6,469	$ 10,000	$ 2,500	$ 2,500
6310	Interest - Investments	74	1,022	-	-	-
6320	FMV Adjustment	665	1,281	-	-	-
	Total Crime Prev Asset Seizure	**$ 13,915**	**$ 8,772**	**$ 10,000**	**$ 2,500**	**$ 2,500**
223 - Federal Asset Seizure						

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6019	Seizures - Federal	$ 10,753,405	$ 5,163,011	$ 3,000,000	$ 2,000,000	$ 2,000,000
6310	Interest - Investments	80,852	349,556	50,000	-	-
6320	FMV Adjustment	92,361	-	-	-	-
	Total Federal Asset Seizure	**$ 10,926,618**	**$ 5,512,567**	**$ 3,050,000**	**$ 2,000,000**	**$ 2,000,000**
224 - State Asset Seizure						
6018	Seizures - 85% State	$ 74,662	$ 36,656	$ 75,000	$ 20,000	$ 20,000
6310	Interest - Investments	1,144	16,841	3,000	-	-
6320	FMV Adjustment	2,674	12,837	-	-	-
	Total State Asset Seizure	**$ 78,480**	**$ 66,334**	**$ 78,000**	**$ 20,000**	**$ 20,000**
225 - PD Traffic Safety						
5081	Towing Franchise Fee	$ 543,830	$ 459,022	$ 400,000	$ 400,000	$ 400,000
6310	Interest - Investments	3,562	54,944	-	-	-
6320	FMV Adjustment	12,255	61,061	-	-	-
	Total PD Traffic Safety	**$ 559,647**	**$ 575,027**	**$ 400,000**	**$ 400,000**	**$ 400,000**
226 - Opioid Settlement						
6310	Interest - Investments	$ 1,664	$ 9,057	$ 30,000	$ -	$ -
6320	FMV Adjustment	-	337	337	-	-
6495	Stlmt-Distributors	180,690	-	-	-	-
6496	Opioid Settlement	111,461	102,732	600,000	-	-
6497	Stlmt-NOAT	10,092	-	-	-	-
	Total Opioid Settlement	**$ 303,907**	**$ 112,126**	**$ 630,337**	**$ -**	**$ -**
241 - Air Quality Mgmt Dist						
5309	AQMD Reimbursement	$ 351,285	$ 215,708	$ 304,000	$ 304,000	$ 304,000
6310	Interest - Investments	1,619	39,097	-	-	-
6320	FMV Adjustment	7,584	30,891	-	-	-
	Total Air Quality Mgmt Dist	**$ 360,488**	**$ 285,696**	**$ 304,000**	**$ 304,000**	**$ 304,000**
243 - Traffic Safety						
6020	Vehicle Code	$ 66,389	$ 69,290	$ 45,000	$ 45,000	$ 45,000
6310	Interest - Investments	149	1,186	-	-	-
6320	FMV Adjustment	(318)	1,064	-	-	-
	Total Traffic Safety	**$ 66,220**	**$ 71,540**	**$ 45,000**	**$ 45,000**	**$ 45,000**

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
244 - Prop 1B						
6310	Interest - Investments	$ 132	$ 2,695	$ -	$ -	$ -
6320	FMV Adjustment	926	3,143	-	-	-
	Total Prop 1B	**$ 1,058**	**$ 5,838**	**$ -**	**$ -**	**$ -**
245 - Measure I 2010-2040 Reimb						
5317	County - Special Proj	$ -	$ -	$ 3,277	$ -	$ -
5348	Measure I 2010-2040	103,752	-	24,412,348	-	-
	Total Measure I 2010-2040 Reimb	**$ 103,752**	**$ -**	**$ 24,415,625**	**$ -**	**$ -**
246 - Measure I 2010-2040 Local						
5320	Measure I	$ 7,082,878	$ 5,596,744	$ 5,618,200	$ 5,710,860	$ 5,873,110
5348	Measure I 2010-2040	12,343	-	-	-	-
6310	Interest - Investments	29,580	412,959	-	-	-
6320	FMV Adjustment	117,023	482,743	-	-	-
	Total Measure I 2010-2040 Local	**$ 7,241,824**	**$ 6,492,446**	**$ 5,618,200**	**$ 5,710,860**	**$ 5,873,110**
281 - Gas Tax (State)						
5312	Gasoline Tax 2105	$ 1,211,397	$ 1,297,318	$ 1,396,450	$ 1,363,700	$ 1,428,700
5313	Gasoline Tax 2106	762,359	813,315	850,400	828,290	853,140
5314	Gasoline Tax 2107	1,650,933	1,756,032	1,677,330	1,861,150	1,950,000
5315	Gasoline Tax 2107.5	10,000	10,000	10,000	10,000	10,000
5355	Gasoline Tax 2103	1,734,418	1,945,324	2,108,800	1,949,500	2,010,000
6310	Interest - Investments	1,413	58,605	-	-	-
6320	FMV Adjustment	(3,851)	40,543	-	-	-
	Total Gas Tax (State)	**$ 5,366,669**	**$ 5,921,137**	**$ 6,042,980**	**$ 6,012,640**	**$ 6,251,840**
282 - Solid Waste Mitigation						
5633	Fee - Solid Waste Mit	$ 4,346,827	$ 5,149,665	$ 3,000,000	$ 5,505,000	$ 5,505,000
6310	Interest - Investments	12,979	114,000	-	-	-
6320	FMV Adjustment	(12,167)	117,529	-	-	-
	Total Solid Waste Mitigation	**$ 4,347,639**	**$ 5,381,194**	**$ 3,000,000**	**$ 5,505,000**	**$ 5,505,000**
283 - Road Maintenance & Rehab						
5364	Gasoline Tax RMRA	$ 4,749,367	$ 5,518,650	$ 5,129,440	$ 5,620,530	$ 5,800,000
6310	Interest - Investments	19,735	163,929	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6320	FMV Adjustment	(85,866)	118,406	-	-	-
	Total Road Maintenance & Rehab	**$ 4,683,236**	**$ 5,800,985**	**$ 5,129,440**	**$ 5,620,530**	**$ 5,800,000**
301 - Grants						
5311	Federal Grant Funds	$ 117,889	$ 408,912	$ 51,200,220	$ 23,200	$ 23,200
5317	County - Special Proj	-	-	500,000	-	-
5325	Police OTS Reimb	416,328	229,874	579,063	-	-
5326	SANCATT Grant	19,225	-	-	-	-
5328	Grant Reimbursement	1,022,089	1,568,910	10,130,110	-	-
5329	Oil Recycling Revenue	13,198	-	29,016	-	-
5330	Bev Container Recycling	10,725	38,624	56,910	-	-
5347	HSIP-Federal Grant Funds	3,660	-	6,455	-	-
5349	Homeland Security Grant	67,274	8,342	85,131	-	-
5367	State Grant	74,909	346,637	3,657,529	-	-
5390	Misc Grant Reimb	287,654	6,245,298	10,980,738	83,400	-
6450	Miscellaneous Income	-	-	400,000	-	-
6833	Contribution From FHA	-	4,887	524	-	-
	Total Grants	**$ 2,032,951**	**$ 8,851,484**	**$ 77,625,696**	**$ 106,600**	**$ 23,200**
302 - ARPA 2021						
5311	Federal Grant Funds	$ 12,851,534	$ 17,332,838	$ -	$ -	$ -
	Total ARPA 2021	**$ 12,851,534**	**$ 17,332,838**	**$ -**	**$ -**	**$ -**
303 - TDA/Article 3						
5352	State TDA	$ 31,241	$ 188,535	$ 634,068	$ -	$ -
	Total TDA/Article 3	**$ 31,241**	**$ 188,535**	**$ 634,068**	**$ -**	**$ -**
304 - ARPA - County						
5390	Misc Grant Reimb	$ -	$ 1,123,324	$ 2,001,676	$ -	$ -
	Total ARPA - County	**$ -**	**$ 1,123,324**	**$ 2,001,676**	**$ -**	**$ -**
321 - Fed Law Enf Block Grant						
5321	Federal Law Enforcement	$ 361,515	$ 31,541	$ -	$ -	$ -
	Total Fed Law Enf Block Grant	**$ 361,515**	**$ 31,541**	**$ -**	**$ -**	**$ -**
322 - State COPS AB 3229						
5324	State COPS AB3229	$ 557,301	$ 342,707	$ 645,000	$ 400,000	$ 400,000

Other Funds Revenue – continued
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail							
6310	Interest - Investments		8,235	28,546	-	-	-
		Total State COPS AB 3229	**$ 565,536**	**$ 371,253**	**$ 645,000**	**$ 400,000**	**$ 400,000**
362 - CDBG							
5328	Grant Reimbursement		$ 2,958,190	$ 4,714,729	$ 4,710,983	$ 2,070,000	$ 2,070,000
5338	Program Income		69,940	40,280	140,009	-	-
5346	NSP 1 Stimulus Reimb		1,946	-	-	-	-
6310	Interest - Investments		-	1	-	-	-
6450	Miscellaneous Income		-	317,024	-	-	-
		Total CDBG	**$ 3,030,076**	**$ 5,072,034**	**$ 4,850,992**	**$ 2,070,000**	**$ 2,070,000**
363 - HOME							
5328	Grant Reimbursement		$ 46,242	$ 138,103	$ 6,619,874	$ 600,000	$ 600,000
5338	Program Income		11,444	-	310,542	-	-
6310	Interest - Investments		7,154	(78)	-	-	-
6320	FMV Adjustment		-	78	-	-	-
		Total HOME	**$ 64,840**	**$ 138,103**	**$ 6,930,416**	**$ 600,000**	**$ 600,000**
365 - Down Pymt Assistance Prgm							
6310	Interest - Investments		$ 105	$ 315	$ -	$ -	$ -
6320	FMV Adjustment		-	11	-	-	-
		Total Down Pymt Assistance Prgm	**$ 105**	**$ 326**	**$ -**	**$ -**	**$ -**
385 - After School Program							
5335	Fontana USD		$ 3,306,604	$ 5,340,772	$ 4,407,400	$ 4,407,400	$ 4,407,400
		Total After School Program	**$ 3,306,604**	**$ 5,340,772**	**$ 4,407,400**	**$ 4,407,400**	**$ 4,407,400**
386 - ASES ELO-P Grant							
5335	Fontana USD		$ 447,236	$ 2,390,696	$ 14,914,350	$ 13,127,390	$ 13,127,390
		Total ASES ELO-P Grant	**$ 447,236**	**$ 2,390,696**	**$ 14,914,350**	**$ 13,127,390**	**$ 13,127,390**
395 - LMD #1 City Wide							
5020	Penalty - General		$ 307	$ 1,056	$ 700	$ 930	$ 930
6210	Assessment/Special Tax		912,959	904,912	913,810	908,610	908,610
6310	Interest - Investments		317	24,600	-	-	-
6320	FMV Adjustment		26,738	38,371	-	-	-
		Total LMD #1 City Wide	**$ 940,321**	**$ 968,939**	**$ 914,510**	**$ 909,540**	**$ 909,540**

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
396 - LMD #2 Vlg of Heritage						
5020	Penalty - General	$ 2,197	$ 1,776	$ 2,000	$ 2,980	$ 2,980
5317	County - Special Proj	275,000	-	-	-	-
5365	Miscellaneous Rebates	93,935	6,552	-	-	-
6210	Assessment/Special Tax	2,531,184	2,574,746	2,582,930	2,687,250	2,741,000
6310	Interest - Investments	1,017	27,134	-	-	-
6320	FMV Adjustment	6,833	4,968	-	-	-
	Total LMD #2 Vlg of Heritage	**$ 2,910,166**	**$ 2,615,176**	**$ 2,584,930**	**$ 2,690,230**	**$ 2,743,980**
397 - LMD #3-1 Empire Center						
5020	Penalty - General	$ -	$ -	$ 50	$ -	$ -
6210	Assessment/Special Tax	62,114	68,385	62,120	62,120	62,120
6310	Interest - Investments	402	4,863	-	-	-
6320	FMV Adjustment	1,300	6,320	-	-	-
	Total LMD #3-1 Empire Center	**$ 63,816**	**$ 79,568**	**$ 62,170**	**$ 62,120**	**$ 62,120**
398 - LMD #3 Hunter's Ridge						
5020	Penalty - General	$ 452	$ 602	$ 500	$ 450	$ 450
6210	Assessment/Special Tax	796,980	792,885	797,460	964,920	1,061,410
6310	Interest - Investments	2,625	41,686	-	-	-
6320	FMV Adjustment	20,212	56,393	-	-	-
	Total LMD #3 Hunter's Ridge	**$ 820,269**	**$ 891,566**	**$ 797,960**	**$ 965,370**	**$ 1,061,860**
399 - LLMD #3 Hunter's Ridge						
5020	Penalty - General	$ 20	$ 27	$ 50	$ 20	$ 20
6210	Assessment/Special Tax	35,120	35,535	35,090	36,510	37,240
6310	Interest - Investments	78	1,267	-	-	-
6320	FMV Adjustment	16	1,045	-	-	-
	Total LLMD #3 Hunter's Ridge	**$ 35,234**	**$ 37,874**	**$ 35,140**	**$ 36,530**	**$ 37,260**
401 - CFD #1 Southridge Village						
5020	Penalty - General	$ 3,806	$ 19,835	$ 5,000	$ 11,030	$ 11,030
6210	Assessment/Special Tax	5,674,765	5,771,744	5,798,020	6,569,070	7,225,970
6310	Interest - Investments	11,125	73,953	-	-	-
6320	FMV Adjustment	51,901	153,504	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
	Total CFD #1 Southridge Village	**$ 5,741,597**	**$ 6,019,036**	**$ 5,803,020**	**$ 6,580,100**	**$ 7,237,000**
403 - CFD #6-3A Bellgrove II						
5020	Penalty - General	$ 128	$ 289	$ 500	$ 180	$ 180
6210	Assessment/Special Tax	228,960	227,760	228,960	228,480	228,480
6310	Interest - Investments	583	8,612	-	-	-
6320	FMV Adjustment	3,197	10,034	-	-	-
	Total CFD #6-3A Bellgrove II	**$ 232,868**	**$ 246,695**	**$ 229,460**	**$ 228,660**	**$ 228,660**
404 - CFD #6-2 N Morningside						
5020	Penalty - General	$ -	$ 49,217	$ 50	$ 16,420	$ 16,420
6210	Assessment/Special Tax	91,134	42,355	91,130	93,870	95,750
6310	Interest - Investments	516	6,363	-	-	-
6320	FMV Adjustment	1,702	7,864	-	-	-
	Total CFD #6-2 N Morningside	**$ 93,352**	**$ 105,799**	**$ 91,180**	**$ 110,290**	**$ 112,170**
405 - CFD #6-1 Stratham						
5020	Penalty - General	$ 67	$ 142	$ 200	$ 140	$ 140
6210	Assessment/Special Tax	184,099	185,138	184,100	209,100	219,560
6310	Interest - Investments	753	11,268	-	-	-
6320	FMV Adjustment	3,433	13,739	-	-	-
	Total CFD #6-1 Stratham	**$ 188,352**	**$ 210,287**	**$ 184,300**	**$ 209,240**	**$ 219,700**
406 - CFD #6 The Landings						
5020	Penalty - General	$ 222	$ 93	$ 200	$ 460	$ 460
6210	Assessment/Special Tax	329,901	412,715	413,130	425,080	425,080
6310	Interest - Investments	3,045	56,127	-	-	-
6320	FMV Adjustment	21,697	68,792	-	-	-
	Total CFD #6 The Landings	**$ 354,865**	**$ 537,727**	**$ 413,330**	**$ 425,540**	**$ 425,540**
407 - CFD #7 Country Club Est						
5020	Penalty - General	$ 913	$ 124	$ 150	$ 370	$ 370
6210	Assessment/Special Tax	111,996	111,230	112,000	126,890	139,580
6310	Interest - Investments	289	5,538	-	-	-
6320	FMV Adjustment	2,797	7,540	-	-	-
	Total CFD #7 Country Club Est	**$ 115,995**	**$ 124,432**	**$ 112,150**	**$ 127,260**	**$ 139,950**

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
408 - CFD #8 Presley						
5020	Penalty - General	$ 81	$ -	$ 500	$ 80	$ 80
6210	Assessment/Special Tax	72,088	71,695	72,090	81,280	89,410
6310	Interest - Investments	438	11,716	-	-	-
6320	FMV Adjustment	6,943	17,382	-	-	-
	Total CFD #8 Presley	**$ 79,550**	**$ 100,793**	**$ 72,590**	**$ 81,360**	**$ 89,490**
409 - CFD #9M Morningside						
5020	Penalty - General	$ 270	$ 421	$ 150	$ 270	$ 270
6210	Assessment/Special Tax	163,183	161,056	208,830	184,410	202,850
6310	Interest - Investments	(91)	2,173	-	-	-
6320	FMV Adjustment	3,225	4,109	-	-	-
6450	Miscellaneous Income	-	-	22,721	-	-
	Total CFD #9M Morningside	**$ 166,587**	**$ 167,759**	**$ 231,701**	**$ 184,680**	**$ 203,120**
410 - CFD #10M Jurupa Ind						
6210	Assessment/Special Tax	$ 37,606	$ 37,606	$ 37,610	$ 42,610	$ 46,870
6310	Interest - Investments	326	5,130	-	-	-
6320	FMV Adjustment	1,661	6,400	-	-	-
	Total CFD #10M Jurupa Ind	**$ 39,593**	**$ 49,136**	**$ 37,610**	**$ 42,610**	**$ 46,870**
412 - CFD #12 Sierra Lakes						
5020	Penalty - General	$ 188	$ 747	$ 1,000	$ 610	$ 610
5511	Field & Court Revenue	88,453	46,768	-	-	-
6210	Assessment/Special Tax	911,798	906,805	911,800	1,033,070	1,136,380
6310	Interest - Investments	2,705	23,772	-	-	-
6320	FMV Adjustment	8,335	33,450	-	-	-
	Total CFD #12 Sierra Lakes	**$ 1,011,479**	**$ 1,011,542**	**$ 912,800**	**$ 1,033,680**	**$ 1,136,990**
413 - CFD #13M Summit Heights						
5020	Penalty - General	$ 669	$ 774	$ 100	$ 550	$ 550
6210	Assessment/Special Tax	469,694	491,694	625,200	558,760	614,640
6310	Interest - Investments	295	8,945	-	-	-
6320	FMV Adjustment	10,732	17,803	-	-	-
	Total CFD #13M Summit Heights	**$ 481,390**	**$ 519,216**	**$ 625,300**	**$ 559,310**	**$ 615,190**

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
414 - CFD #14M Sycamore Hills						
5020	Penalty - General	$ 685	$ 331	$ 1,000	$ 460	$ 460
6210	Assessment/Special Tax	423,973	425,309	485,150	480,360	528,400
6310	Interest - Investments	221	3,099	-	-	-
6320	FMV Adjustment	1,768	3,867	-	-	-
	Total CFD #14M Sycamore Hills	**$ 426,647**	**$ 432,606**	**$ 486,150**	**$ 480,820**	**$ 528,860**
415 - CFD #15M Silver Ridge						
5020	Penalty - General	$ (19)	$ 182	$ 200	$ 560	$ 560
6210	Assessment/Special Tax	293,309	291,566	293,310	331,870	365,060
6310	Interest - Investments	311	5,311	-	-	-
6320	FMV Adjustment	2,977	6,319	-	-	-
	Total CFD #15M Silver Ridge	**$ 296,578**	**$ 303,378**	**$ 293,510**	**$ 332,430**	**$ 365,620**
416 - CFD #16M Ventana Pointe						
5020	Penalty - General	$ 115	$ -	$ 100	$ 40	$ 40
6210	Assessment/Special Tax	42,925	42,925	42,930	48,630	53,500
6310	Interest - Investments	20	1,936	-	-	-
6320	FMV Adjustment	1,401	2,545	-	-	-
	Total CFD #16M Ventana Pointe	**$ 44,461**	**$ 47,406**	**$ 43,030**	**$ 48,670**	**$ 53,540**
418 - CFD #18M Badiola Homes						
6210	Assessment/Special Tax	$ 6,808	$ 6,813	$ 6,810	$ 7,010	$ 7,010
6310	Interest - Investments	51	899	-	-	-
6320	FMV Adjustment	258	1,036	-	-	-
	Total CFD #18M Badiola Homes	**$ 7,117**	**$ 8,748**	**$ 6,810**	**$ 7,010**	**$ 7,010**
420 - CFD #20M						
6210	Assessment/Special Tax	$ 32,000	$ 35,219	$ 33,600	$ 38,070	$ 41,880
6310	Interest - Investments	55	1,751	-	-	-
6320	FMV Adjustment	1,053	2,287	-	-	-
	Total CFD #20M	**$ 33,108**	**$ 39,257**	**$ 33,600**	**$ 38,070**	**$ 41,880**
421 - CFD #21M						
5020	Penalty - General	$ -	$ -	$ -	$ 100	$ 100
6210	Assessment/Special Tax	39,664	39,686	39,660	40,850	40,850

Other Funds Revenue – continued
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail							
6310	Interest - Investments		264	4,630	-	-	-
6320	FMV Adjustment		1,401	5,296	-	-	-
		Total CFD #21M	**$ 41,329**	**$ 49,612**	**$ 39,660**	**$ 40,950**	**$ 40,950**
423 - CFD #23M							
5020	Penalty - General		$ 19	$ -	$ 50	$ 10	$ 10
6210	Assessment/Special Tax		7,410	7,418	7,410	8,400	9,230
6310	Interest - Investments		11	694	-	-	-
6320	FMV Adjustment		355	844	-	-	-
		Total CFD #23M	**$ 7,795**	**$ 8,956**	**$ 7,460**	**$ 8,410**	**$ 9,240**
424 - CFD #24M							
5020	Penalty - General		$ -	$ 1,457	$ -	$ 490	$ 490
6210	Assessment/Special Tax		44,574	44,605	44,570	45,910	45,910
6310	Interest - Investments		186	3,693	-	-	-
6320	FMV Adjustment		1,200	4,137	-	-	-
		Total CFD #24M	**$ 45,960**	**$ 53,892**	**$ 44,570**	**$ 46,400**	**$ 46,400**
425 - CFD #25M							
5020	Penalty - General		$ 37	$ 166	$ 100	$ 70	$ 70
6210	Assessment/Special Tax		81,375	82,823	81,380	92,200	101,420
6310	Interest - Investments		252	5,862	-	-	-
6320	FMV Adjustment		2,256	6,985	-	-	-
		Total CFD #25M	**$ 83,920**	**$ 95,836**	**$ 81,480**	**$ 92,270**	**$ 101,490**
427 - CFD #27M							
5020	Penalty - General		$ 47	$ -	$ 50	$ 30	$ 30
6210	Assessment/Special Tax		58,415	58,095	100,550	66,180	72,800
6310	Interest - Investments		(17)	146	-	-	-
6320	FMV Adjustment		578	83	-	-	-
6450	Miscellaneous Income		-	-	21,820	-	-
		Total CFD #27M	**$ 59,023**	**$ 58,324**	**$ 122,420**	**$ 66,210**	**$ 72,830**
428 - CFD #28M							
5020	Penalty - General		$ 33	$ 26	$ 50	$ 30	$ 30

Other Funds Revenue – continued
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail							
6210	Assessment/Special Tax		144,485	144,388	144,490	163,700	171,890
6310	Interest - Investments		404	10,098	-	-	-
6320	FMV Adjustment		4,407	11,871	-	-	-
		Total CFD #28M	**$ 149,329**	**$ 166,383**	**$ 144,540**	**$ 163,730**	**$ 171,920**
429 - CFD #29M							
6210	Assessment/Special Tax		$ 26,397	$ 26,414	$ 26,400	$ 29,910	$ 32,900
6310	Interest - Investments		1	437	-	-	-
6320	FMV Adjustment		400	723	-	-	-
6450	Miscellaneous Income		-	-	1,433	-	-
		Total CFD #29M	**$ 26,798**	**$ 27,574**	**$ 27,833**	**$ 29,910**	**$ 32,900**
430 - CFD #30M							
5020	Penalty - General		$ 222	$ 455	$ 400	$ 270	$ 270
6210	Assessment/Special Tax		233,770	231,986	233,770	240,780	240,780
6310	Interest - Investments		762	15,212	-	-	-
6320	FMV Adjustment		6,077	17,467	-	-	-
		Total CFD #30M	**$ 240,831**	**$ 265,120**	**$ 234,170**	**$ 241,050**	**$ 241,050**
431 - CFD #31 Citrus Heights No							
5020	Penalty - General		$ 306	$ 2,042	$ 400	$ 810	$ 810
6210	Assessment/Special Tax		480,225	475,710	480,230	480,230	480,230
6310	Interest - Investments		1,317	15,060	-	-	-
6320	FMV Adjustment		1,787	15,753	-	-	-
		Total CFD #31 Citrus Heights No	**$ 483,635**	**$ 508,565**	**$ 480,630**	**$ 481,040**	**$ 481,040**
432 - CFD #32M							
5020	Penalty - General		$ -	$ -	$ -	$ 400	$ 400
6210	Assessment/Special Tax		17,800	17,637	17,800	18,330	18,330
6310	Interest - Investments		114	2,028	-	-	-
6320	FMV Adjustment		480	2,277	-	-	-
		Total CFD #32M	**$ 18,394**	**$ 21,942**	**$ 17,800**	**$ 18,730**	**$ 18,730**
433 - CFD #33M Empire Lighting							
6210	Assessment/Special Tax		$ 41,217	$ 48,391	$ 41,220	$ 46,700	$ 51,370
6310	Interest - Investments		252	2,949	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6320	FMV Adjustment	155	3,188	-	-	-
	Total CFD #33M Empire Lighting	**$ 41,624**	**$ 54,528**	**$ 41,220**	**$ 46,700**	**$ 51,370**
434 - CFD #34 Empire Det Basin						
5020	Penalty - General	$ 6	$ 4	$ -	$ -	$ -
6210	Assessment/Special Tax	21,135	25,227	21,140	21,140	21,140
6310	Interest - Investments	313	4,745	-	-	-
6320	FMV Adjustment	1,199	5,517	-	-	-
	Total CFD #34 Empire Det Basin	**$ 22,653**	**$ 35,493**	**$ 21,140**	**$ 21,140**	**$ 21,140**
435 - CFD #35M						
5020	Penalty - General	$ 323	$ 676	$ 1,500	$ 420	$ 420
6210	Assessment/Special Tax	521,991	529,257	532,430	603,240	663,560
6310	Interest - Investments	432	21,207	-	-	-
6320	FMV Adjustment	15,229	27,330	-	-	-
	Total CFD #35M	**$ 537,975**	**$ 578,470**	**$ 533,930**	**$ 603,660**	**$ 663,980**
436 - CFD #36M						
6210	Assessment/Special Tax	$ 22,010	$ 22,029	$ 22,010	$ 24,940	$ 27,430
6310	Interest - Investments	44	928	-	-	-
6320	FMV Adjustment	513	1,207	-	-	-
	Total CFD #36M	**$ 22,567**	**$ 24,164**	**$ 22,010**	**$ 24,940**	**$ 27,430**
437 - CFD #37 Montelago						
5020	Penalty - General	$ 75	$ 75	$ 200	$ 110	$ 110
6210	Assessment/Special Tax	86,801	85,283	86,800	98,350	108,180
6310	Interest - Investments	297	4,626	-	-	-
6320	FMV Adjustment	2,059	6,403	-	-	-
	Total CFD #37 Montelago	**$ 89,232**	**$ 96,387**	**$ 87,000**	**$ 98,460**	**$ 108,290**
438 - CFD #38M						
5020	Penalty - General	$ 28	$ 718	$ 750	$ 530	$ 530
6210	Assessment/Special Tax	176,055	177,864	176,060	181,340	181,340
6310	Interest - Investments	821	16,911	-	-	-
6320	FMV Adjustment	5,825	18,968	-	-	-
	Total CFD #38M	**$ 182,729**	**$ 214,461**	**$ 176,810**	**$ 181,870**	**$ 181,870**

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
439 - CFD #39M						
6210	Assessment/Special Tax	$ 21,360	$ 21,374	$ 21,360	$ 24,200	$ 26,620
6310	Interest - Investments	37	904	-	-	-
6320	FMV Adjustment	454	1,088	-	-	-
	Total CFD #39M	**$ 21,851**	**$ 23,366**	**$ 21,360**	**$ 24,200**	**$ 26,620**
440 - CFD #40M						
6210	Assessment/Special Tax	$ 10,530	$ 10,538	$ 10,530	$ 10,530	$ 10,530
6310	Interest - Investments	89	1,434	-	-	-
6320	FMV Adjustment	399	1,574	-	-	-
	Total CFD #40M	**$ 11,018**	**$ 13,546**	**$ 10,530**	**$ 10,530**	**$ 10,530**
441 - CFD #41M						
6210	Assessment/Special Tax	$ 15,070	$ 15,077	$ 15,070	$ 15,520	$ 15,520
6310	Interest - Investments	109	2,332	-	-	-
6320	FMV Adjustment	860	2,718	-	-	-
	Total CFD #41M	**$ 16,039**	**$ 20,127**	**$ 15,070**	**$ 15,520**	**$ 15,520**
442 - CFD #42M						
5020	Penalty - General	$ 79	$ -	$ 150	$ 30	$ 30
6210	Assessment/Special Tax	43,560	43,339	43,560	49,350	54,290
6310	Interest - Investments	245	4,974	-	-	-
6320	FMV Adjustment	1,838	5,936	-	-	-
	Total CFD #42M	**$ 45,722**	**$ 54,249**	**$ 43,710**	**$ 49,380**	**$ 54,320**
444 - CFD #44M						
6210	Assessment/Special Tax	$ 8,910	$ 8,915	$ 8,910	$ 10,090	$ 11,100
6310	Interest - Investments	24	594	-	-	-
6320	FMV Adjustment	277	689	-	-	-
	Total CFD #44M	**$ 9,211**	**$ 10,198**	**$ 8,910**	**$ 10,090**	**$ 11,100**
445 - CFD #45M						
5020	Penalty - General	$ 79	$ 238	$ -	$ 120	$ 120
6210	Assessment/Special Tax	99,960	98,820	99,960	113,250	124,580
6310	Interest - Investments	316	6,895	-	-	-
6320	FMV Adjustment	2,944	8,234	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
	Total CFD #45M	**$ 103,299**	**$ 114,187**	**$ 99,960**	**$ 113,370**	**$ 124,700**
446 - CFD #46M						
6210	Assessment/Special Tax	$ 48,440	$ 48,461	$ 48,440	$ 49,890	$ 49,890
6310	Interest - Investments	340	5,998	-	-	-
6320	FMV Adjustment	1,883	6,885	-	-	-
	Total CFD #46M	**$ 50,663**	**$ 61,344**	**$ 48,440**	**$ 49,890**	**$ 49,890**
447 - CFD #47M						
6210	Assessment/Special Tax	$ 11,458	$ 11,463	$ 11,460	$ 12,980	$ 14,280
6310	Interest - Investments	16	190	-	-	-
6320	FMV Adjustment	159	350	-	-	-
	Total CFD #47M	**$ 11,633**	**$ 12,003**	**$ 11,460**	**$ 12,980**	**$ 14,280**
448 - CFD #48M						
5020	Penalty - General	$ -	$ 119	$ 600	$ 40	$ 40
6210	Assessment/Special Tax	73,800	74,237	73,800	76,010	76,010
6310	Interest - Investments	434	8,179	-	-	-
6320	FMV Adjustment	2,997	9,478	-	-	-
	Total CFD #48M	**$ 77,231**	**$ 92,013**	**$ 74,400**	**$ 76,050**	**$ 76,050**
449 - CFD #49M						
5020	Penalty - General	$ -	$ 49	$ -	$ 20	$ 20
6210	Assessment/Special Tax	12,750	12,755	12,750	14,450	15,890
6310	Interest - Investments	37	630	-	-	-
6320	FMV Adjustment	277	782	-	-	-
	Total CFD #49M	**$ 13,064**	**$ 14,216**	**$ 12,750**	**$ 14,470**	**$ 15,910**
450 - CFD #50M						
5020	Penalty - General	$ 1,205	$ -	$ -	$ 400	$ 400
6210	Assessment/Special Tax	35,520	38,141	35,520	40,240	44,270
6310	Interest - Investments	113	1,803	-	-	-
6320	FMV Adjustment	661	2,050	-	-	-
	Total CFD #50M	**$ 37,499**	**$ 41,994**	**$ 35,520**	**$ 40,640**	**$ 44,670**
451 - CFD #51M						
5020	Penalty - General	$ -	$ 45	$ -	$ 790	$ 790

Other Funds Revenue – continued
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail							
6210	Assessment/Special Tax		65,805	67,683	65,810	74,560	79,780
6310	Interest - Investments		84	2,276	-	-	-
6320	FMV Adjustment		1,439	3,174	-	-	-
		Total CFD #51M	**$ 67,328**	**$ 73,178**	**$ 65,810**	**$ 75,350**	**$ 80,570**
453 - CFD #53M							
6210	Assessment/Special Tax		$ 8,816	$ 8,821	$ 8,820	$ 9,080	$ 9,080
6310	Interest - Investments		88	1,519	-	-	-
6320	FMV Adjustment		376	1,679	-	-	-
		Total CFD #53M	**$ 9,280**	**$ 12,019**	**$ 8,820**	**$ 9,080**	**$ 9,080**
454 - CFD #54M							
6210	Assessment/Special Tax		$ 24,960	$ 24,972	$ 24,960	$ 28,280	$ 31,110
6310	Interest - Investments		96	1,047	-	-	-
6320	FMV Adjustment		570	1,631	-	-	-
		Total CFD #54M	**$ 25,626**	**$ 27,650**	**$ 24,960**	**$ 28,280**	**$ 31,110**
455 - CFD #55M							
6210	Assessment/Special Tax		$ 7,110	$ 7,113	$ 7,110	$ 7,320	$ 7,320
6310	Interest - Investments		57	1,104	-	-	-
6320	FMV Adjustment		327	1,234	-	-	-
		Total CFD #55M	**$ 7,494**	**$ 9,451**	**$ 7,110**	**$ 7,320**	**$ 7,320**
456 - CFD #56M							
6210	Assessment/Special Tax		$ 26,040	$ 26,059	$ 26,040	$ 26,040	$ 26,040
6310	Interest - Investments		112	2,495	-	-	-
6320	FMV Adjustment		728	2,670	-	-	-
		Total CFD #56M	**$ 26,880**	**$ 31,224**	**$ 26,040**	**$ 26,040**	**$ 26,040**
457 - CFD #57M							
6210	Assessment/Special Tax		$ 14,960	$ 14,965	$ 14,960	$ 16,950	$ 18,640
6310	Interest - Investments		74	1,223	-	-	-
6320	FMV Adjustment		429	1,497	-	-	-
		Total CFD #57M	**$ 15,463**	**$ 17,685**	**$ 14,960**	**$ 16,950**	**$ 18,640**
458 - CFD #58M							
6210	Assessment/Special Tax		$ 4,410	$ 4,414	$ 4,410	$ 4,410	$ 4,410

Other Funds Revenue – continued
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail							
6310	Interest - Investments		21	340	-	-	-
6320	FMV Adjustment		129	362	-	-	-
		Total CFD #58M	**$ 4,560**	**$ 5,116**	**$ 4,410**	**$ 4,410**	**$ 4,410**
459 - CFD #59M							
6210	Assessment/Special Tax		$ 2,400	$ 2,400	$ 2,400	$ 2,400	$ 2,400
6310	Interest - Investments		19	189	-	-	-
6320	FMV Adjustment		-	188	-	-	-
		Total CFD #59M	**$ 2,419**	**$ 2,777**	**$ 2,400**	**$ 2,400**	**$ 2,400**
460 - CFD #60M							
6210	Assessment/Special Tax		$ 12,560	$ 12,565	$ 12,560	$ 12,940	$ 12,940
6310	Interest - Investments		58	1,586	-	-	-
6320	FMV Adjustment		666	1,823	-	-	-
		Total CFD #60M	**$ 13,284**	**$ 15,974**	**$ 12,560**	**$ 12,940**	**$ 12,940**
461 - CFD #61M							
5020	Penalty - General		$ -	$ -	$ 600	$ -	$ -
6210	Assessment/Special Tax		54,270	53,836	54,270	55,280	55,280
6310	Interest - Investments		376	7,390	-	-	-
6320	FMV Adjustment		2,396	8,436	-	-	-
		Total CFD #61M	**$ 57,042**	**$ 69,662**	**$ 54,870**	**$ 55,280**	**$ 55,280**
462 - CFD #62M							
6210	Assessment/Special Tax		$ 5,756	$ 5,576	$ 5,580	$ 5,580	$ 5,580
6310	Interest - Investments		57	892	-	-	-
6320	FMV Adjustment		217	975	-	-	-
		Total CFD #62M	**$ 6,030**	**$ 7,443**	**$ 5,580**	**$ 5,580**	**$ 5,580**
463 - CFD #63M							
5020	Penalty - General		$ 42	$ -	$ 150	$ 10	$ 10
6210	Assessment/Special Tax		54,625	53,791	54,630	54,630	54,630
6310	Interest - Investments		632	10,788	-	-	-
6320	FMV Adjustment		3,060	12,141	-	-	-
		Total CFD #63M	**$ 58,359**	**$ 76,720**	**$ 54,780**	**$ 54,640**	**$ 54,640**
464 - CFD #64M							

Other Funds Revenue – continued
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail							
6210	Assessment/Special Tax		$ 4,920	$ 4,920	$ 4,920	$ 5,070	$ 5,070
6310	Interest - Investments		97	1,451	-	-	-
6320	FMV Adjustment		335	1,618	-	-	-
		Total CFD #64M	**$ 5,352**	**$ 7,989**	**$ 4,920**	**$ 5,070**	**$ 5,070**
465 - CFD #65M							
5020	Penalty - General		$ -	$ 44	$ 100	$ 40	$ 40
6210	Assessment/Special Tax		19,800	19,210	19,800	20,390	20,390
6310	Interest - Investments		194	3,804	-	-	-
6320	FMV Adjustment		1,190	4,286	-	-	-
		Total CFD #65M	**$ 21,184**	**$ 27,344**	**$ 19,900**	**$ 20,430**	**$ 20,430**
467 - CFD #67M							
6210	Assessment/Special Tax		$ 42,180	$ 41,895	$ 42,180	$ 43,450	$ 43,450
6310	Interest - Investments		199	3,713	-	-	-
6320	FMV Adjustment		1,209	4,293	-	-	-
		Total CFD #67M	**$ 43,588**	**$ 49,901**	**$ 42,180**	**$ 43,450**	**$ 43,450**
468 - CFD #68M							
5020	Penalty - General		$ 84	$ -	$ 100	$ 30	$ 30
6210	Assessment/Special Tax		24,510	24,521	24,510	25,250	25,250
6310	Interest - Investments		165	2,767	-	-	-
6320	FMV Adjustment		747	3,084	-	-	-
		Total CFD #68M	**$ 25,506**	**$ 30,372**	**$ 24,610**	**$ 25,280**	**$ 25,280**
469 - CFD #69M							
5020	Penalty - General		$ 819	$ 125	$ 100	$ 400	$ 400
6210	Assessment/Special Tax		164,340	163,321	164,340	177,730	186,620
6310	Interest - Investments		631	12,639	-	-	-
6320	FMV Adjustment		4,324	14,236	-	-	-
		Total CFD #69M	**$ 170,114**	**$ 190,321**	**$ 164,440**	**$ 178,130**	**$ 187,020**
470 - CFD #70 Avellino							
5020	Penalty - General		$ -	$ -	$ 200	$ -	$ -
6210	Assessment/Special Tax		77,880	77,220	77,880	80,220	80,220
6310	Interest - Investments		197	4,400	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6320	FMV Adjustment	1,953	5,116	-	-	-
	Total CFD #70 Avellino	**$ 80,030**	**$ 86,736**	**$ 78,080**	**$ 80,220**	**$ 80,220**
471 - CFD #71 Sierra Crest						
5020	Penalty - General	$ 221	$ -	$ 50	$ 110	$ 110
6210	Assessment/Special Tax	117,062	117,319	117,060	132,630	145,890
6310	Interest - Investments	312	7,216	-	-	-
6320	FMV Adjustment	2,800	8,358	-	-	-
	Total CFD #71 Sierra Crest	**$ 120,395**	**$ 132,893**	**$ 117,110**	**$ 132,740**	**$ 146,000**
472 - CFD #72M						
6210	Assessment/Special Tax	$ 10,735	$ 10,741	$ 10,740	$ 12,160	$ 13,380
6310	Interest - Investments	37	612	-	-	-
6320	FMV Adjustment	236	752	-	-	-
	Total CFD #72M	**$ 11,008**	**$ 12,105**	**$ 10,740**	**$ 12,160**	**$ 13,380**
473 - CFD #73M						
5020	Penalty - General	$ 172	$ 73	$ 200	$ 90	$ 90
6210	Assessment/Special Tax	65,520	65,275	65,520	67,490	67,490
6310	Interest - Investments	311	5,483	-	-	-
6320	FMV Adjustment	1,627	6,166	-	-	-
	Total CFD #73M	**$ 67,630**	**$ 76,997**	**$ 65,720**	**$ 67,580**	**$ 67,580**
474 - CFD #74M						
5020	Penalty - General	$ 345	$ 54	$ 200	$ 160	$ 160
6210	Assessment/Special Tax	84,645	85,206	84,650	84,650	84,650
6310	Interest - Investments	961	9,776	-	-	-
6320	FMV Adjustment	16	10,730	-	-	-
	Total CFD #74M	**$ 85,967**	**$ 105,766**	**$ 84,850**	**$ 84,810**	**$ 84,810**
475 - CFD #75M						
5020	Penalty - General	$ 30	$ -	$ 50	$ 10	$ 10
6210	Assessment/Special Tax	14,310	13,522	14,310	14,740	15,030
6310	Interest - Investments	57	1,082	-	-	-
6320	FMV Adjustment	343	1,208	-	-	-
	Total CFD #75M	**$ 14,740**	**$ 15,812**	**$ 14,360**	**$ 14,750**	**$ 15,040**

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
476 - CFD #76M						
5020	Penalty - General	$ 101	$ -	$ 150	$ 30	$ 30
6210	Assessment/Special Tax	33,390	33,406	33,390	37,830	41,610
6310	Interest - Investments	66	1,516	-	-	-
6320	FMV Adjustment	808	1,936	-	-	-
	Total CFD #76M	**$ 34,365**	**$ 36,858**	**$ 33,540**	**$ 37,860**	**$ 41,640**
477 - CFD #77M						
6210	Assessment/Special Tax	$ 12,900	$ 12,906	$ 12,900	$ 13,290	$ 13,550
6310	Interest - Investments	60	980	-	-	-
6320	FMV Adjustment	289	1,130	-	-	-
	Total CFD #77M	**$ 13,249**	**$ 15,016**	**$ 12,900**	**$ 13,290**	**$ 13,550**
478 - CFD #78M						
5020	Penalty - General	$ -	$ -	$ 100	$ 10	$ 10
6210	Assessment/Special Tax	69,775	69,481	69,780	79,050	86,960
6310	Interest - Investments	598	5,166	-	-	-
6320	FMV Adjustment	91	5,879	-	-	-
	Total CFD #78M	**$ 70,464**	**$ 80,526**	**$ 69,880**	**$ 79,060**	**$ 86,970**
479 - CFD #79M						
6210	Assessment/Special Tax	$ 21,500	$ 21,500	$ 21,500	$ 21,500	$ 21,500
6310	Interest - Investments	264	3,435	-	-	-
6320	FMV Adjustment	437	3,558	-	-	-
	Total CFD #79M	**$ 22,201**	**$ 28,493**	**$ 21,500**	**$ 21,500**	**$ 21,500**
480 - CFD #80 Bella Strada						
5020	Penalty - General	$ -	$ 239	$ -	$ 120	$ 120
6210	Assessment/Special Tax	212,440	211,592	212,440	240,690	264,760
6310	Interest - Investments	595	9,368	-	-	-
6320	FMV Adjustment	2,412	10,809	-	-	-
	Total CFD #80 Bella Strada	**$ 215,447**	**$ 232,008**	**$ 212,440**	**$ 240,810**	**$ 264,880**
481 - CFD #81M						
5020	Penalty - General	$ 108	$ 128	$ 200	$ 110	$ 110
6210	Assessment/Special Tax	109,000	106,819	109,000	123,500	128,440

Other Funds Revenue – continued
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail							
6310	Interest - Investments		208	1,984	-	-	-
6320	FMV Adjustment		627	2,813	-	-	-
		Total CFD #81M	**$ 109,943**	**$ 111,744**	**$ 109,200**	**$ 123,610**	**$ 128,550**
482 - CFD #82M							
5020	Penalty - General		$ 38	$ -	$ 50	$ 20	$ 20
6210	Assessment/Special Tax		28,600	27,978	28,600	29,460	29,460
6310	Interest - Investments		304	3,148	-	-	-
6320	FMV Adjustment		124	3,246	-	-	-
		Total CFD #82M	**$ 29,066**	**$ 34,372**	**$ 28,650**	**$ 29,480**	**$ 29,480**
483 - CFD #83M							
5020	Penalty - General		$ 400	$ 52	$ 50	$ 160	$ 160
6210	Assessment/Special Tax		61,920	61,303	61,920	63,780	63,780
6310	Interest - Investments		243	3,820	-	-	-
6320	FMV Adjustment		825	4,005	-	-	-
		Total CFD #83M	**$ 63,388**	**$ 69,180**	**$ 61,970**	**$ 63,940**	**$ 63,940**
484 - CFD #84M							
6210	Assessment/Special Tax		$ 19,500	$ 19,509	$ 19,500	$ 19,500	$ 19,500
6310	Interest - Investments		60	838	-	-	-
6320	FMV Adjustment		198	906	-	-	-
		Total CFD #84M	**$ 19,758**	**$ 21,253**	**$ 19,500**	**$ 19,500**	**$ 19,500**
485 - CFD #85 The Meadows							
5020	Penalty - General		$ 1,570	$ 859	$ 1,000	$ 900	$ 900
6210	Assessment/Special Tax		418,275	412,195	418,280	430,820	430,820
6310	Interest - Investments		1,500	16,946	-	-	-
6320	FMV Adjustment		2,334	19,179	-	-	-
		Total CFD #85 The Meadows	**$ 423,679**	**$ 449,179**	**$ 419,280**	**$ 431,720**	**$ 431,720**
486 - CFD #86 Etiwanda Ridge							
5020	Penalty - General		$ -	$ -	$ -	$ 30	$ 30
6210	Assessment/Special Tax		63,750	62,187	63,750	67,630	69,660
6310	Interest - Investments		210	3,587	-	-	-
6320	FMV Adjustment		1,348	4,096	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
	Total CFD #86 Etiwanda Ridge	**$ 65,308**	**$ 69,870**	**$ 63,750**	**$ 67,660**	**$ 69,690**
487 - CFD #87 El Paseo						
5020	Penalty - General	$ 76	$ -	$ 50	$ 30	$ 30
6210	Assessment/Special Tax	73,505	74,031	73,510	77,220	78,770
6310	Interest - Investments	619	4,415	-	-	-
6320	FMV Adjustment	(650)	4,902	-	-	-
	Total CFD #87 El Paseo	**$ 73,550**	**$ 83,348**	**$ 73,560**	**$ 77,250**	**$ 78,800**
488 - CFD #88 Sierra Crest II						
5020	Penalty - General	$ -	$ 38	$ -	$ 60	$ 60
6210	Assessment/Special Tax	113,665	113,347	113,670	113,670	113,670
6310	Interest - Investments	420	5,240	-	-	-
6320	FMV Adjustment	877	5,517	-	-	-
	Total CFD #88 Sierra Crest II	**$ 114,962**	**$ 124,142**	**$ 113,670**	**$ 113,730**	**$ 113,730**
489 - CFD #89 Belrose						
5020	Penalty - General	$ 103	$ 81	$ 200	$ 80	$ 80
6210	Assessment/Special Tax	60,900	60,578	60,900	60,900	60,900
6310	Interest - Investments	498	4,525	-	-	-
6320	FMV Adjustment	75	5,032	-	-	-
	Total CFD #89 Belrose	**$ 61,576**	**$ 70,216**	**$ 61,100**	**$ 60,980**	**$ 60,980**
490 - CFD #90 Summit at Rosena						
5020	Penalty - General	$ 1,888	$ 1,042	$ 1,000	$ 1,010	$ 1,010
6210	Assessment/Special Tax	352,040	345,044	352,040	362,600	362,600
6310	Interest - Investments	2,689	25,564	-	-	-
6320	FMV Adjustment	297	27,925	-	-	-
	Total CFD #90 Summit at Rosena	**$ 356,914**	**$ 399,575**	**$ 353,040**	**$ 363,610**	**$ 363,610**
491 - CFD #91M						
6210	Assessment/Special Tax	$ 6,080	$ 5,322	$ 6,080	$ 6,080	$ 6,080
6310	Interest - Investments	60	574	-	-	-
6320	FMV Adjustment	2	598	-	-	-
	Total CFD #91M	**$ 6,142**	**$ 6,494**	**$ 6,080**	**$ 6,080**	**$ 6,080**
492 - CFD #92M						

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6210	Assessment/Special Tax	$ 16,720	$ 14,965	$ 16,720	$ 17,220	$ 17,220
6310	Interest - Investments	163	1,475	-	-	-
6320	FMV Adjustment	(29)	1,531	-	-	-
	Total CFD #92M	**$ 16,854**	**$ 17,971**	**$ 16,720**	**$ 17,220**	**$ 17,220**
493 - CFD #93M						
5020	Penalty - General	$ -	$ -	$ -	$ 30	$ 30
6210	Assessment/Special Tax	11,250	11,254	11,250	12,750	14,020
6310	Interest - Investments	105	1,002	-	-	-
6320	FMV Adjustment	(25)	1,012	-	-	-
	Total CFD #93M	**$ 11,330**	**$ 13,268**	**$ 11,250**	**$ 12,780**	**$ 14,050**
494 - CFD #94M						
6210	Assessment/Special Tax	$ 2,100	$ 2,102	$ 2,100	$ 2,100	$ 2,100
6310	Interest - Investments	19	181	-	-	-
6320	FMV Adjustment	(3)	192	-	-	-
	Total CFD #94M	**$ 2,116**	**$ 2,475**	**$ 2,100**	**$ 2,100**	**$ 2,100**
495 - CFD #95 Summit at Rosena II						
5020	Penalty - General	$ 638	$ 406	$ 500	$ 350	$ 350
6210	Assessment/Special Tax	162,200	159,619	162,200	183,770	202,150
6310	Interest - Investments	804	8,594	-	-	-
6320	FMV Adjustment	801	9,792	-	-	-
	Total CFD #95 Summit at Rosena II	**$ 164,443**	**$ 178,411**	**$ 162,700**	**$ 184,120**	**$ 202,500**
496 - CFD #96M Tr. 19957						
6210	Assessment/Special Tax	$ 11,110	$ 11,113	$ 11,110	$ 11,330	$ 11,670
6310	Interest - Investments	96	786	-	-	-
6320	FMV Adjustment	(137)	765	-	-	-
	Total CFD #96M Tr. 19957	**$ 11,069**	**$ 12,664**	**$ 11,110**	**$ 11,330**	**$ 11,670**
497 - CFD #97M						
5020	Penalty - General	$ -	$ 188	$ -	$ 70	$ 70
6210	Assessment/Special Tax	5,200	4,403	5,200	5,200	5,200
6310	Interest - Investments	43	428	-	-	-
6320	FMV Adjustment	12	432	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
	Total CFD #97M	**$ 5,255**	**$ 5,451**	**$ 5,200**	**$ 5,270**	**$ 5,270**
498 - CFD #98M						
5020	Penalty - General	$ -	$ 49	$ -	$ 20	$ 20
6210	Assessment/Special Tax	6,030	6,033	6,030	6,030	6,030
6310	Interest - Investments	49	418	-	-	-
6320	FMV Adjustment	(44)	407	-	-	-
	Total CFD #98M	**$ 6,035**	**$ 6,907**	**$ 6,030**	**$ 6,050**	**$ 6,050**
500 - CFD #100M Tr 2023						
5020	Penalty - General	$ -	$ -	$ 200	$ -	$ -
6210	Assessment/Special Tax	82,990	82,129	82,990	82,990	82,990
6310	Interest - Investments	704	3,913	-	-	-
6320	FMV Adjustment	(1,246)	3,724	-	-	-
	Total CFD #100M Tr 2023	**$ 82,448**	**$ 89,766**	**$ 83,190**	**$ 82,990**	**$ 82,990**
501 - CFD #101M						
5020	Penalty - General	$ 452	$ -	$ 250	$ 150	$ 150
6210	Assessment/Special Tax	7,864	7,860	7,860	7,860	7,860
6310	Interest - Investments	80	552	-	-	-
6320	FMV Adjustment	(188)	550	-	-	-
	Total CFD #101M	**$ 8,208**	**$ 8,962**	**$ 8,110**	**$ 8,010**	**$ 8,010**
502 - CFD #102M						
6210	Assessment/Special Tax	$ 5,010	$ 5,012	$ 5,010	$ 5,010	$ 5,010
6310	Interest - Investments	44	350	-	-	-
6320	FMV Adjustment	(66)	345	-	-	-
	Total CFD #102M	**$ 4,988**	**$ 5,707**	**$ 5,010**	**$ 5,010**	**$ 5,010**
503 - CFD #103M Estrada						
5020	Penalty - General	$ 70	$ -	$ 100	$ 20	$ 20
6210	Assessment/Special Tax	4,400	3,520	4,400	4,400	4,400
6310	Interest - Investments	35	286	-	-	-
6320	FMV Adjustment	(44)	284	-	-	-
	Total CFD #103M Estrada	**$ 4,461**	**$ 4,090**	**$ 4,500**	**$ 4,420**	**$ 4,420**
504 - CFD #104M						

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6210	Assessment/Special Tax	$ 13,780	$ 13,780	$ 13,780	$ 13,780	$ 13,780
6310	Interest - Investments	110	706	-	-	-
6320	FMV Adjustment	(404)	637	-	-	-
	Total CFD #104M	**$ 13,486**	**$ 15,123**	**$ 13,780**	**$ 13,780**	**$ 13,780**
505 - CFD #105M Tr 20346						
6210	Assessment/Special Tax	$ 46,176	$ 46,176	$ 46,180	$ 47,560	$ 47,560
6310	Interest - Investments	321	1,968	-	-	-
6320	FMV Adjustment	(694)	1,974	-	-	-
	Total CFD #105M Tr 20346	**$ 45,803**	**$ 50,118**	**$ 46,180**	**$ 47,560**	**$ 47,560**
506 - CFD #106 Mountainview						
5020	Penalty - General	$ 14	$ 83	$ 50	$ 30	$ 30
6210	Assessment/Special Tax	92,040	89,974	92,040	92,040	92,040
6310	Interest - Investments	660	4,045	-	-	-
6320	FMV Adjustment	(1,273)	3,902	-	-	-
	Total CFD #106 Mountainview	**$ 91,441**	**$ 98,004**	**$ 92,090**	**$ 92,070**	**$ 92,070**
507 - CFD #107 Highland						
6210	Assessment/Special Tax	$39,911	$15,666	$15,670	$39,910	$39,910
6310	Interest - Investments	220	1,930	-	-	-
6320	FMV Adjustment	(870)	914	-	-	-
	Total CFD #107 Highland	**$39,261**	**$18,510**	**$15,670**	**$39,910**	**$39,910**
509 - CFD#109 Narra Hills						
6210	Assessment/Special Tax	$357,160	$45,608	$45,610	$353,570	$353,570
6310	Interest - Investments	1,966	10,277	-	-	-
6320	FMV Adjustment	(7,789)	8,167	-	-	-
	Total CFD#109 Narra Hills	**$351,337**	**$64,052**	**$45,610**	**$353,570**	**$353,570**
510 - CFD #510M						

Other Funds Revenue – continued
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail							
6210	Assessment/Special Tax		$-	$17,424	$17,420	$17,420	$17,420
6310	Interest - Investments		-	212	-	-	-
6320	FMV Adjustment		-	12	-	-	-
		Total CFD #510M	**$-**	**$17,648**	**$17,420**	**$17,420**	**$17,420**
511 - CFD #511 Monterado							
6210	Assessment/Special Tax		$-	$72,285	$72,470	$72,470	$72,470
6310	Interest - Investments		-	816	-	-	-
6320	FMV Adjustment		-	37	-	-	-
		Total CFD #511 Monterado	**$-**	**$73,138**	**$72,470**	**$72,470**	**$72,470**
512 - CFD #512 The Gardens							
6210	Assessment/Special Tax		$-	$78,450	$343,280	$304,580	$304,580
6310	Interest - Investments		-	887	-	-	-
6320	FMV Adjustment		-	42	-	-	-
		Total CFD #512 The Gardens	**$-**	**$79,379**	**$343,280**	**$304,580**	**$304,580**
513 - CFD #113							
6210	Assessment/Special Tax		$ -	$ -	$ -	$ 225,040	$ 225,040
		Total CFD #113	**$ -**	**$ -**	**$ -**	**$ 225,040**	**$ 225,040**
514 - CFD #114M							
6210	Assessment/Special Tax		$ -	$ -	$ -	$ 55,080	$ 55,080
		Total CFD #114M	**$ -**	**$ -**	**$ -**	**$ 55,080**	**$ 55,080**
515 - CFD #115M							
6210	Assessment/Special Tax		$ -	$ -	$ -	$ 426,000	$ 426,000
		Total CFD #115M	**$ -**	**$ -**	**$ -**	**$ 426,000**	**$ 426,000**
516 - CFD #116M							
6210	Assessment/Special Tax		$ -	$ -	$ -	$ 66,930	$ 66,930
		Total CFD #116M	**$ -**	**$ -**	**$ -**	**$ 66,930**	**$ 66,930**
Debt Service Funds							
580 - General Debt Service							

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6310	Interest - Investments	$ -	$ 10,878	$ -	$ -	$ -
6311	Interest - Fiscal Agent	1,504	6,748	-	-	-
6320	FMV Adjustment	-	9	-	-	-
6835	Contribution From FFD	1,062,510	1,123,100	1,125,300	1,120,700	1,119,300
	Total General Debt Service	**$ 1,064,014**	**$ 1,140,735**	**$ 1,125,300**	**$ 1,120,700**	**$ 1,119,300**
Capital Projects Funds						
601 - Capital Reinvestment						
5317	County - Special Proj	$ -	$ -	$ 600,000	$ -	$ -
6310	Interest - Investments	64,002	711,938	-	-	-
6318	Interest - Lease Misc	-	1,169	-	-	-
6320	FMV Adjustment	(164,977)	498,139	-	-	-
6332	Misc Rents/Leases	31,342	137,772	198,334	274,610	278,020
6480	Miscellaneous Reimb	16,745	91,051	51,000	77,240	77,240
6623	Proceeds - Properties	-	2,955,926	-	-	-
6835	Contribution From FFD	5,000,000	5,295,457	9,451,650	5,000,000	5,000,000
	Total Capital Reinvestment	**$ 4,947,112**	**$ 9,691,452**	**$ 10,300,984**	**$ 5,351,850**	**$ 5,355,260**
602 - Capital Improvement						
6310	Interest - Investments	$ (71,072)	$ 145,801	$ -	$ -	$ -
6320	FMV Adjustment	370,825	65,041	-	-	-
6450	Miscellaneous Income	210,271	353,000	3,035,601	210,000	210,000
6480	Miscellaneous Reimb	269,090	576,000	1,749,396	-	-
6623	Proceeds - Properties	31,940	1,151,095	622,010	-	-
	Total Capital Improvement	**$ 811,054**	**$ 2,290,937**	**$ 5,407,007**	**$ 210,000**	**$ 210,000**
603 - Future Capital Projects						
6310	Interest - Investments	$ 1,866	$ 173,398	$ -	$ -	$ -
6320	FMV Adjustment	70,537	163,616	-	-	-
	Total Future Capital Projects	**$ 72,403**	**$ 337,014**	**$ -**	**$ -**	**$ -**
620 - San Sevaine Flood Control						
5232	Flood Control - City	$ 94,008	$ 134,295	$ 130,800	$ 116,000	$ 128,700
5256	Flood Control - County	532,714	466,106	675,000	413,400	456,300

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6310	Interest - Investments	4,525	43,281	-	-	-
6320	FMV Adjustment	(1,811)	45,360	-	-	-
	Total San Sevaine Flood Control	**$ 629,436**	**$ 689,042**	**$ 805,800**	**$ 529,400**	**$ 585,000**
621 - Upper Etiwanda Flood Cont						
6310	Interest - Investments	$ 45	$ 912	$ -	$ -	$ -
6320	FMV Adjustment	313	1,063	-	-	-
	Total Upper Etiwanda Flood Cont	**$ 358**	**$ 1,975**	**$ -**	**$ -**	**$ -**
622 - Storm Drain						
5252	Storm Drain Fees	$ 3,176,670	$ 3,085,654	$ 3,555,000	$ 1,105,000	$ 780,000
6310	Interest - Investments	36,784	443,065	-	-	-
6320	FMV Adjustment	84,766	537,972	-	-	-
	Total Storm Drain	**$ 3,298,220**	**$ 4,066,691**	**$ 3,555,000**	**$ 1,105,000**	**$ 780,000**
623 - Sewer Expansion						
5251	Sewer Expansion Fees	$ -	$ -	$ 2,500,000	$ 5,205,770	$ 5,205,770
6310	Interest - Investments	51,840	665,271	-	-	-
6320	FMV Adjustment	(69,601)	598,523	-	-	-
	Total Sewer Expansion	**$ (17,761)**	**$ 1,263,794**	**$ 2,500,000**	**$ 5,205,770**	**$ 5,205,770**
630 - Circulation Mitigation						
5362	Active Transportation Local	$ 352,661	$ 306,743	$ 260,000	$ 277,030	$ 277,030
5363	Active Transportation Pr	519,179	542,825	350,000	350,000	350,000
5611	Circ Fee - Arterial	2,592,063	(321,265)	3,000,000	75,000	75,000
5615	Circulation Fee	3,524,900	6,892,470	600,000	4,060,000	4,060,000
5618	Engineering Fees & Chgs	92,063	158,445	66,000	90,000	90,000
5662	Circ Fee - Regional	2,715,402	285,968	375,000	65,000	65,000
6310	Interest - Investments	78,289	942,014	-	-	-
6320	FMV Adjustment	152,883	1,132,817	-	-	-
	Total Circulation Mitigation	**$ 10,027,440**	**$ 9,940,017**	**$ 4,651,000**	**$ 4,917,030**	**$ 4,917,030**
631 - Fire Assessment						
5231	Fire Fees	$ 256,594	$ 390,047	$ 260,000	$ 260,000	$ 260,000
6310	Interest - Investments	327	11,707	-	-	-
6320	FMV Adjustment	6,027	14,150	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
	Total Fire Assessment	**$ 262,948**	**$ 415,904**	**$ 260,000**	**$ 260,000**	**$ 260,000**
632 - General Government						
5632	Fee - Public Facility	$ 374,013	$ 604,903	$ 430,000	$ 430,000	$ 430,000
6310	Interest - Investments	14,993	248,238	-	-	-
6320	FMV Adjustment	74,248	288,781	-	-	-
	Total General Government	**$ 463,254**	**$ 1,141,922**	**$ 430,000**	**$ 430,000**	**$ 430,000**
633 - Landscape Medians						
5643	Landscape Fees	$ 221,702	$ 314,056	$ 650,000	$ 400,000	$ 400,000
6310	Interest - Investments	6,079	92,156	-	-	-
6320	FMV Adjustment	44,473	133,225	-	-	-
	Total Landscape Medians	**$ 272,254**	**$ 539,437**	**$ 650,000**	**$ 400,000**	**$ 400,000**
634 - Library Cap Improvement						
5230	Capital Impact Fees	$ 104,438	$ 147,665	$ 200,000	$ 152,090	$ 152,090
6310	Interest - Investments	1,239	20,408	-	-	-
6320	FMV Adjustment	10,573	27,519	-	-	-
	Total Library Cap Improvement	**$ 116,250**	**$ 195,592**	**$ 200,000**	**$ 152,090**	**$ 152,090**
635 - Parks Development						
5233	Park Development	$ 3,435,851	$ 4,189,942	$ 2,100,000	$ 3,904,230	$ 3,904,230
6310	Interest - Investments	53,010	359,288	-	-	-
6320	FMV Adjustment	89,766	467,135	-	-	-
6480	Miscellaneous Reimb	30,913	-	-	-	-
	Total Parks Development	**$ 3,609,540**	**$ 5,016,365**	**$ 2,100,000**	**$ 3,904,230**	**$ 3,904,230**
636 - Police Capital Facilities						
5230	Capital Impact Fees	$ 387,938	$ 636,505	$ 400,000	$ 655,500	$ 655,500
6310	Interest - Investments	4,642	70,201	-	-	-
6320	FMV Adjustment	20,431	92,029	-	-	-
	Total Police Capital Facilities	**$ 413,011**	**$ 798,735**	**$ 400,000**	**$ 655,500**	**$ 655,500**
637 - Underground Utilities						
5619	Eng Land Dev Review	$ -	$ 542,592	$ -	$ 600,000	$ 600,000
6310	Interest - Investments	285	9,789	-	-	-
6320	FMV Adjustment	1,997	7,297	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
	Total Underground Utilities	**$ 2,282**	**$ 559,678**	**$ -**	**$ 600,000**	**$ 600,000**
657 - CFD #31 Citrus Heights No						
6310	Interest - Investments	$ (28)	$ -	$ -	$ -	$ -
6311	Interest - Fiscal Agent	82,164	134,479	-	-	-
6320	FMV Adjustment	357	-	-	-	-
	Total CFD #31 Citrus Heights No	**$ 82,493**	**$ 134,479**	**$ -**	**$ -**	**$ -**
658 - CFD #37 Montelago						
6310	Interest - Investments	$ (13)	$ -	$ -	$ -	$ -
6320	FMV Adjustment	172	-	-	-	-
	Total CFD #37 Montelago	**$ 159**	**$ -**	**$ -**	**$ -**	**$ -**
659 - CFD #70 Avellino						
6310	Interest - Investments	$ (2)	$ -	$ -	$ -	$ -
6320	FMV Adjustment	23	-	-	-	-
	Total CFD #70 Avellino	**$ 21**	**$ -**	**$ -**	**$ -**	**$ -**
660 - CFD #71 Sierra Crest						
6310	Interest - Investments	$ (10)	$ -	$ -	$ -	$ -
6320	FMV Adjustment	76	-	-	-	-
	Total CFD #71 Sierra Crest	**$ 66**	**$ -**	**$ -**	**$ -**	**$ -**
661 - CFD #80 Bella Strada						
6311	Interest - Fiscal Agent	$ 639	$ 3,839	$ -	$ -	$ -
	Total CFD #80 Bella Strada	**$ 639**	**$ 3,839**	**$ -**	**$ -**	**$ -**
662 - CFD #81 Gabriella						
6310	Interest - Investments	$ (12)	$ -	$ -	$ -	$ -
	Total CFD #81 Gabriella	**$ (12)**	**$ -**	**$ -**	**$ -**	**$ -**
663 - CFD #74B Citrus/Summit						
6311	Interest - Fiscal Agent	$ 36	$ 2,909	$ -	$ -	$ -
	Total CFD #74B Citrus/Summit	**$ 36**	**$ 2,909**	**$ -**	**$ -**	**$ -**
664 - CFD #86 Etiwanda Ridge						
6311	Interest - Fiscal Agent	$ 609	$ 10,078	$ -	$ -	$ -
	Total CFD #86 Etiwanda Ridge	**$ 609**	**$ 10,078**	**$ -**	**$ -**	**$ -**
665 - CFD #85 The Meadows						

Other Funds Revenue – continued
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail							
6311	Interest - Fiscal Agent		$ 66	$ 75	$ -	$ -	$ -
		Total CFD #85 The Meadows	**$ 66**	**$ 75**	**$ -**	**$ -**	**$ -**
666 - CFD #88 Sierra Crest II							
6311	Interest - Fiscal Agent		$ 74	$ 3,282	$ -	$ -	$ -
		Total CFD #88 Sierra Crest II	**$ 74**	**$ 3,282**	**$ -**	**$ -**	**$ -**
667 - CFD #89 (Belrose)							
6311	Interest - Fiscal Agent		$ 65	$ 2,922	$ -	$ -	$ -
		Total CFD #89 (Belrose)	**$ 65**	**$ 2,922**	**$ -**	**$ -**	**$ -**
668 - CFD #90 Summit @ Rosena Ph 1							
6311	Interest - Fiscal Agent		$ 482,775	$ 667,197	$ -	$ -	$ -
		Total CFD #90 Summit @ Rosena Ph 1	**$ 482,775**	**$ 667,197**	**$ -**	**$ -**	**$ -**
669 - CFD #95 Summit at Rosena II							
6311	Interest - Fiscal Agent		$ 418	$ 58,879	$ -	$ -	$ -
		Total CFD #95 Summit at Rosena II	**$ 418**	**$ 58,879**	**$ -**	**$ -**	**$ -**
670 - CFD #87 El Paseo							
6311	Interest - Fiscal Agent		$ 163,183	$ 183,003	$ -	$ -	$ -
		Total CFD #87 El Paseo	**$ 163,183**	**$ 183,003**	**$ -**	**$ -**	**$ -**
671 - CFD #106 MountainView							
6210	Assessment/Special Tax		$ 46,992	$ -	$ -	$ -	$ -
6311	Interest - Fiscal Agent		201	24,572	-	-	-
6810	Bond Proceeds		6,498,160	-	-	-	-
6811	Bond Premium		103,544	-	-	-	-
		Total CFD #106 MountainView	**$ 6,648,897**	**$ 24,572**	**$ -**	**$ -**	**$ -**
672 - CFD #99 The Retreat							
6311	Interest - Fiscal Agent		$ 11	$ 30,953	$ -	$ -	$ -
6810	Bond Proceeds		4,317,417	-	-	-	-
6811	Bond Premium		158,246	-	-	-	-
		Total CFD #99 The Retreat	**$ 4,475,674**	**$ 30,953**	**$ -**	**$ -**	**$ -**
673 - CFD #100 Victoria							
6311	Interest - Fiscal Agent		$ -	$ 295	$ -	$ -	$ -
6810	Bond Proceeds		-	5,105,793	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6811	Bond Premium	-	(29,542)	-	-	-
	Total CFD #100 Victoria	**$ -**	**$ 5,076,546**	**$ -**	**$ -**	**$ -**
674 - CFD #111 Monterado						
6311	Interest - Fiscal Agent	$ -	$ 3,140	$ -	$ -	$ -
6810	Bond Proceeds	-	7,332,136	-	-	-
6811	Bond Premium	-	191,651	-	-	-
	Total CFD #111 Monterado	**$ -**	**$ 7,526,927**	**$ -**	**$ -**	**$ -**
675 - CFD#107 Highland						
6810	Bond Proceeds	$ -	$ -	$ 3,479,002	$ -	$ -
6811	Bond Premium	-	-	174,666	-	-
	Total CFD#107 Highland	**$ -**	**$ -**	**$ 3,653,668**	**$ -**	**$ -**
676 - CFD#109 Narra Hills						
6810	Bond Proceeds	$ -	$ -	$ 34,211,589	$ -	$ -
6811	Bond Premium	-	-	2,847,828	-	-
	Total CFD#109 Narra Hills	**$ -**	**$ -**	**$ 37,059,417**	**$ -**	**$ -**
677 - CFD #112 The Gardens Phase One						
6810	Bond Proceeds	$ -	$ -	$ 29,374,133	$ -	$ -
6811	Bond Premium	-	-	1,615,483	-	-
	Total CFD #112 The Gardens Phase One	**$ -**	**$ -**	**$ 30,989,616**	**$ -**	**$ -**
Enterprise Funds						
701 - Sewer Maint & Operations						
5020	Penalty - General	$ 22,427	$ 48,063	$ 40,000	$ 37,640	$ 37,640
5810	City Sewer Service	7,162,332	7,146,639	8,000,000	8,000,000	8,000,000
5811	IEUA Sewer Service	15,334,565	16,573,936	17,700,000	17,700,000	17,700,000
5812	Extra Territorial Sewer	2,097,764	2,319,445	2,895,000	2,895,000	2,895,000
5813	City Pre-Treatment Prog	618,486	632,930	650,000	650,000	650,000
5817	Penalties	34,855	63,044	60,000	60,000	60,000
5818	Sewer Permits	12,650	26,362	20,000	20,000	20,000
5823	Rialto Sewage Treatment	1,486,401	1,487,377	1,800,000	1,800,000	1,800,000
6310	Interest - Investments	27,903	201,114	-	-	-

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6320	FMV Adjustment	68,448	262,836	-	-	-
6413	Utility Billing Clearing	125,561	-	-	-	-
6415	Returned Item Fee	275	150	-	-	-
6450	Miscellaneous Income	(7,954)	(30,153)	-	-	-
	Total Sewer Maint & Operations	**$ 26,983,713**	**$ 28,731,743**	**$ 31,165,000**	**$ 31,162,640**	**$ 31,162,640**
702 - Sewer Capital Projects						
5011	Current Supplemental	$ 3	$ -	$ -	$ -	$ -
5020	Penalty - General	-	19	-	10	10
5816	Sewer Connection Fees	811,632	552,195	300,000	300,000	300,000
5819	Sewer Installation	2,500	900	-	-	-
6310	Interest - Investments	58,949	119,248	-	-	-
6320	FMV Adjustment	(9,426)	45,858	-	-	-
6836	Contrib From Property Owners	6,818,826	863,000	-	-	-
	Total Sewer Capital Projects	**$ 7,682,484**	**$ 1,581,220**	**$ 300,000**	**$ 300,010**	**$ 300,010**
703 - Sewer Replacement						
5814	Capital Reserve	$ 611,696	$ 614,230	$ 1,000,000	$ 1,000,000	$ 1,000,000
6310	Interest - Investments	(963)	169,545	-	-	-
6320	FMV Adjustment	120,772	221,633	-	-	-
	Total Sewer Replacement	**$ 731,505**	**$ 1,005,408**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**
710 - Water Utility						
6310	Interest - Investments	$ 897	$ 16,456	$ -	$ -	$ -
6320	FMV Adjustment	3,552	17,327	-	-	-
	Total Water Utility	**$ 4,449**	**$ 33,783**	**$ -**	**$ -**	**$ -**
720 - Stage Red						
6425	Donations	$ -	$ 20,000	$ 50,000	$ -	$ -
6450	Miscellaneous Income	-	-	100,000	-	-
6488	Revenues - ASM	-	18,371	-	-	-
	Total Stage Red	**$ -**	**$ 38,371**	**$ 150,000**	**$ -**	**$ -**
Internal Service Funds						
751 - Fleet Operations						

Other Funds Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Other Funds Revenue Detail						
6310	Interest - Investments	$ 38,872	$ 384,260	$ -	$ -	$ -
6320	FMV Adjustment	(5,761)	381,970	-	-	-
6480	Miscellaneous Reimb	27,238	33,136	-	-	-
6481	Reimb - General Liability	19,345	-	-	-	-
6610	Gain/Loss On Vehicle Dis	256,390	371,968	-	-	-
6710	Motorpool Charges	8,576,160	8,207,590	8,480,256	8,588,190	8,588,190
6835	Contribution From FFD	-	-	106,600	-	-
	Total Fleet Operations	**$ 8,912,244**	**$ 9,378,924**	**$ 8,586,856**	**$ 8,588,190**	**$ 8,588,190**

Fontana Fire District Revenue
Five-Year Summary

			2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Fontana Fire District Revenue Detail							
Special Revenue Funds							
210 - Fontana Fire District							
5010	Current Sec & Unsec		$ 40,227,054	$ 45,949,626	$ 49,093,510	$ 53,384,470	$ 56,464,760
5019	SA Pass Throughs		18,483,010	20,493,215	21,360,290	24,198,030	25,594,260
5253	Fire Planning Fees		62,319	3,539	70,600	5,000	5,000
5254	Fire Prevention Permits		806,802	1,036,130	874,640	1,104,010	1,159,210
5275	Fire Building Fees		272,710	195,321	293,490	150,000	150,000
5277	Annual Fire Inspections		21,897	39,129	29,510	15,000	15,000
5714	Archive Scan Fee		21,459	616	23,800	-	-
6310	Interest - Investments		41,359	558,913	-	250,000	250,000
6320	FMV Adjustment		535,667	608,622	-	-	-
6450	Miscellaneous Income		-	1,000	-	2,150,000	2,250,000
6830	Contribution From City		1,295,100	1,206,100	1,312,319	402,480	402,480
		Total Fontana Fire District	**$ 61,767,377**	**$ 70,092,211**	**$ 73,058,159**	**$ 81,658,990**	**$ 86,290,710**
211 - FFD - CFD 2002-2							
6210	Assessment/Special Tax		$ 240,167	$ 278,663	$ 235,000	$ -	$ -
6310	Interest - Investments		4,991	89,566	-	-	-
6320	FMV Adjustment		27,273	103,744	-	-	-
		Total FFD - CFD 2002-2	**$ 272,431**	**$ 471,973**	**$ 235,000**	**$ -**	**$ -**
Capital Projects Funds							
610 - Fire Capital Projects							
6310	Interest - Investments		$ 43,151	$ 516,395	$ 528,781	$ -	$ -
6311	Interest - Fiscal Agent		631,165	891,501	445,349	-	-
6320	FMV Adjustment		(232,447)	387,771	-	-	-
		Total Fire Capital Projects	**$ 441,869**	**$ 1,795,667**	**$ 974,130**	**$ -**	**$ -**

Housing Authority Revenue
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Housing Authority Revenue Detail						
Special Revenue Funds						
290 - Housing Successor-Low/Mod						
6310	Interest - Investments	$ 192	$ 3,908	$ -	$ -	$ -
6320	FMV Adjustment	1,343	4,559	-	-	-
	Total Housing Successor-Low/Mod	**$ 1,535**	**$ 8,467**	**$ -**	**$ -**	**$ -**
291 - Housing Authority AB 1486						
6310	Interest - Investments	$ 3,313	$ 67,507	$ -	$ -	$ -
6320	FMV Adjustment	23,197	78,741	-	-	-
	Total Housing Authority AB 1486	**$ 26,510**	**$ 146,248**	**$ -**	**$ -**	**$ -**
295 - Permanent Local Hsg Alloc						
5328	Grant Reimbursement	$ 339,522	$ 1,768,014	$ 3,562,525	$ 644,670	$ -
6450	Miscellaneous Income	-	9,445	-	-	-
	Total Permanent Local Hsg Alloc	**$ 339,522**	**$ 1,777,459**	**$ 3,562,525**	**$ 644,670**	**$ -**
297 - Housing Authority - LMIHF						
6310	Interest - Investments	$ 12,494	$ 307,096	$ -	$ 300,000	$ 300,000
6313	Interest - Housing Notes	-	109,268	250,000	250,000	250,000
6320	FMV Adjustment	110,484	340,597	-	-	-
6332	Misc Rents/Leases	-	-	75,000	75,000	75,000
6450	Miscellaneous Income	127,939	74,588	126,000	126,000	126,000
	Total Housing Authority - LMIHF	**$ 250,917**	**$ 831,549**	**$ 451,000**	**$ 751,000**	**$ 751,000**

Housing Authority Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Capital Projects Funds						
697 - Fontana Housing Authority						
6310	Interest - Investments	$ 85	$ 23,227	$ -	$ 30,000	$ 30,000
6313	Interest - Housing Notes	-	113,896	55,000	55,000	55,000
6316	Interest - Lease Cell Tower	16,846	17,173	-	-	-
6317	Interest - Lease Housing	30,574	212,521	-	-	-
6320	FMV Adjustment	10,069	23,830	-	-	-
6330	Leases - Cell Towers	28,345	28,345	27,300	27,300	27,300
6332	Misc Rents/Leases	58,585	(48,484)	125,000	125,000	125,000
6450	Miscellaneous Income	15,953	38,106	10,050	10,050	10,050
	Total Fontana Housing Authority	**$ 160,457**	**$ 408,614**	**$ 217,350**	**$ 247,350**	**$ 247,350**
698 - Affordable Housing Trust						
5257	Housing Fee-Resident SFD	$ 354,474	$ 739,714	$ 400,000	$ 750,000	$ 750,000
5258	Housing Fee-Resident MFD	454,457	315,210	125,000	320,000	320,000
5259	Housing Fee-Comm Office	-	-	20,000	20,000	20,000
5262	Housing Fee-Comm Retail	203,809	61,841	100,000	200,000	200,000
5263	Housing Fee-Indust MFG	623	23,100	40,000	40,000	40,000
5264	Housing Fee-Indust Ware	117,542	234,319	125,000	250,000	250,000
5328	Grant Reimbursement	1,250,894	-	-	-	-
6310	Interest - Investments	8,770	127,035	-	125,000	125,000
6320	FMV Adjustment	13,607	123,861	-	-	-
6450	Miscellaneous Income	30,106	115,538	-	120,000	120,000
6830	Contribution From City	-	962,170	-	-	-
	Total Affordable Housing Trust	**$ 2,434,282**	**$ 2,702,788**	**$ 810,000**	**$ 1,825,000**	**$ 1,825,000**

Community Foundation Revenue
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Community Foundation Revenue Detail						
Special Revenue Funds						
299 - Community Foundation						
6310	Interest - Investments	$ 693	$ 9,336	$ -	$ -	$ -
6320	FMV Adjustment	3,357	11,283	-	-	-
6425	Donations	7,000	10,000	2,500	2,500	2,500
	Total Community Foundation	**$ 11,050**	**$ 30,619**	**$ 2,500**	**$ 2,500**	**$ 2,500**



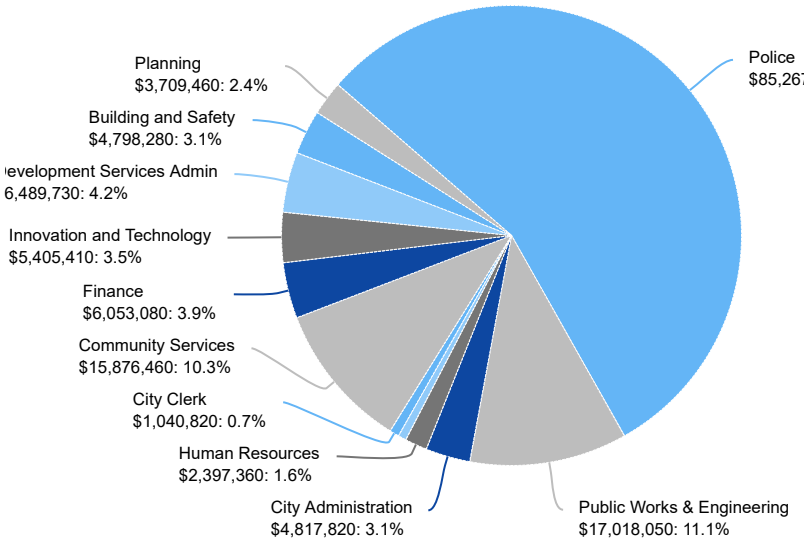
Expenditures

- 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

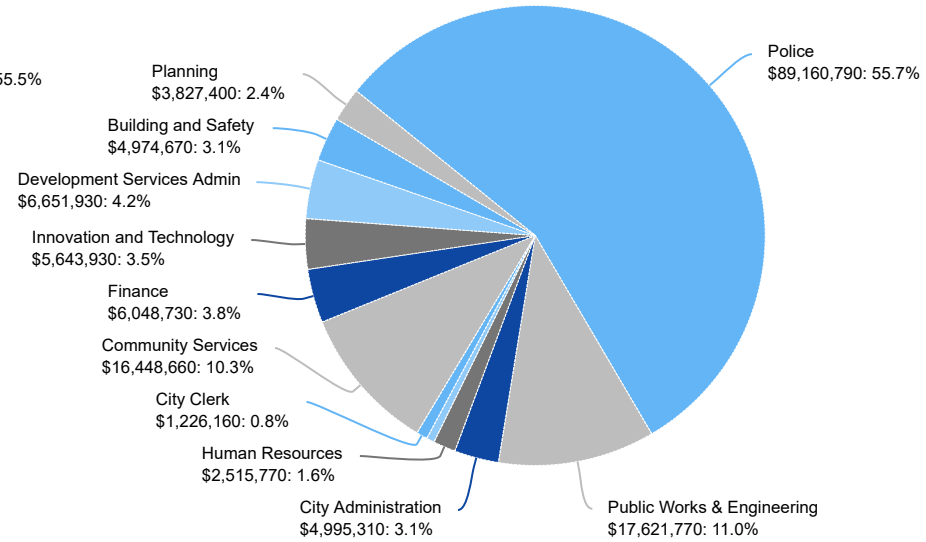
General Fund Expenditures

By Department

Fiscal Year 2025/26
$153,758,210



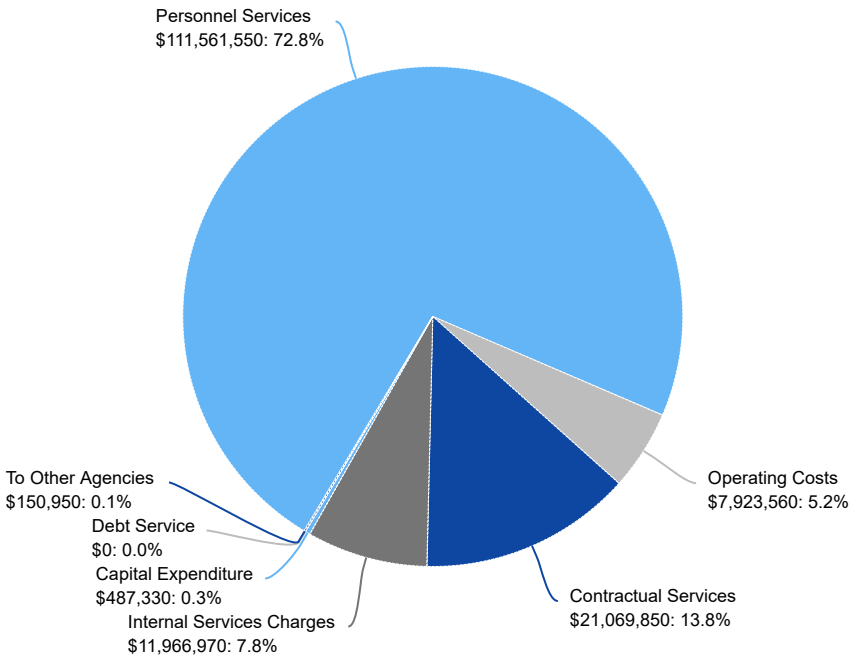
Fiscal Year 2026/27
$160,029,210



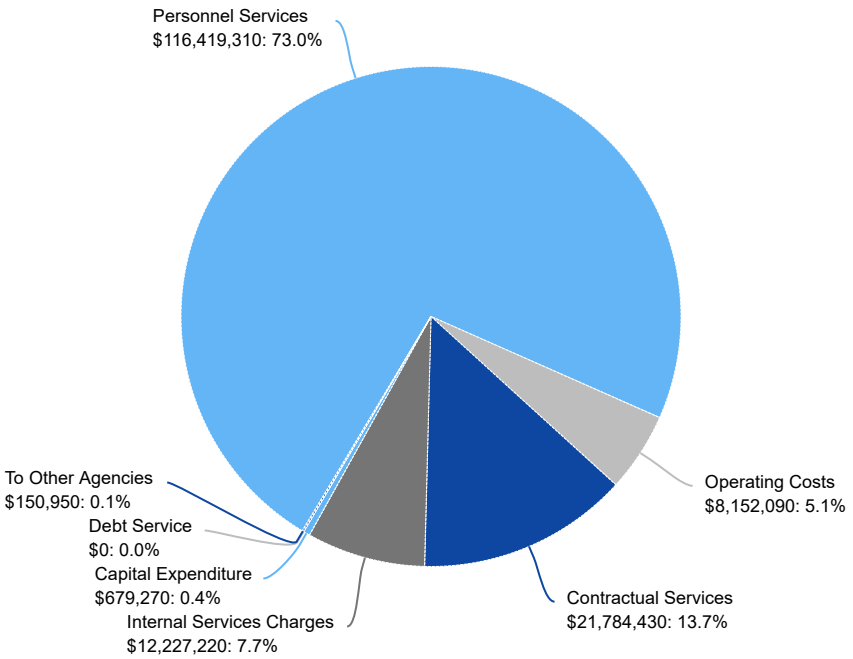
General Fund Expenditures

By Category

Fiscal Year 2025/26
$153,758,210



Fiscal Year 2026/27
$160,029,210



Explanation of General Fund Expenditure Categories

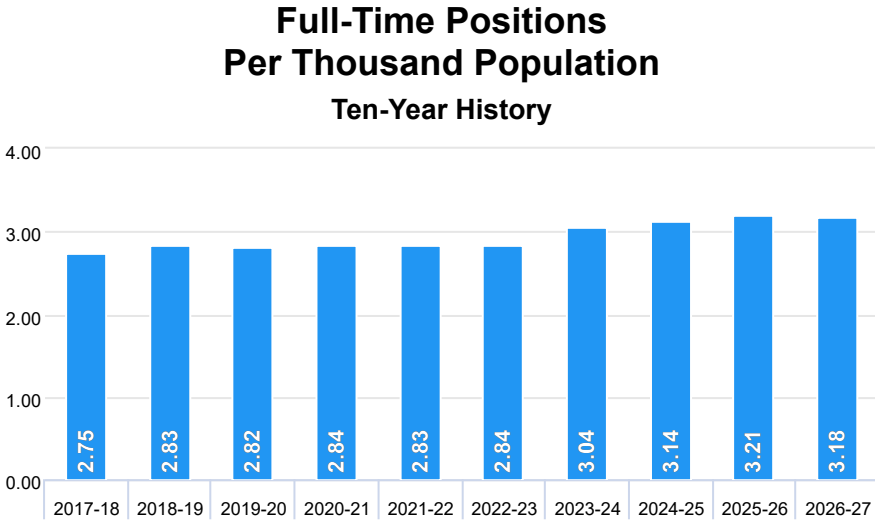
Personnel Services

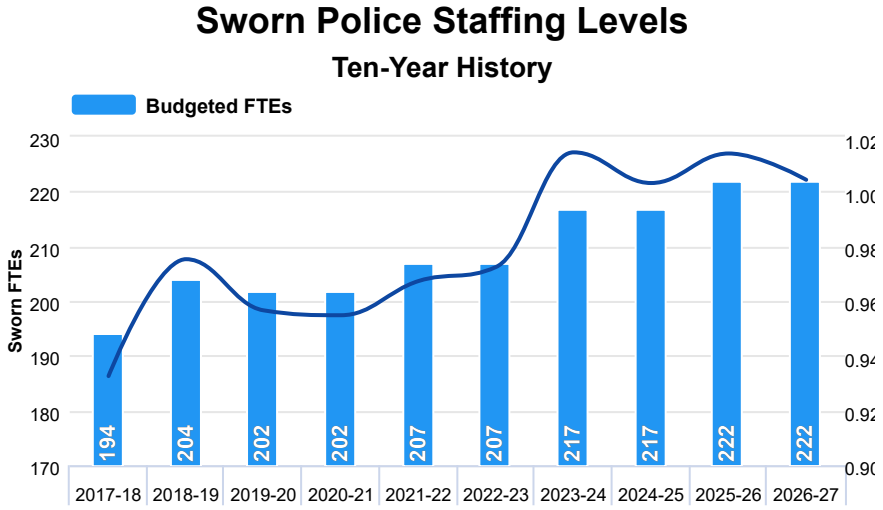
Personnel services account for the largest share of General Fund dollars: $111.6 million (543.72 FTEs) or 72.6% of the total FY 2025/26 General Fund budget representing an increase of 7.2% from the current year adjusted budget; and $116.4 million (548.72 FTEs) or 72.7% of the adopted FY 2026/27 General Fund budget representing an increase of 4.4%. Total personnel cost for all city entities is $149.4 million (703 FTEs), 37.8% of the total FY 2025/26 budget; and $154.5 million (703 FTEs), 38.4% of the total FY 2026/27 budget. 25 new positions were added in the adopted budget.

There are six bargaining groups and the City is currently in negotiations with two, Police Management Association and Police Officer Association whose contracts expired on June 30, 2024 and June 30, 2025 respectively. The contracts for the remaining groups expire on June 30, 2027.

The rising cost of living continues to place pressure on the City's workforce, making cost-of-living adjustments (COLAs) essential to remain competitive and retain talent. In FY 2024-25, four Memoranda of Understanding (MOUs) were successfully negotiated, along with a Comprehensive and Compensation Study, both of which will have a compounding financial impact beyond FY 2025/26. As a result of these agreements, 4% COLAs have been included in both FY 2025/26 and FY 2026/27.

The personnel services budget includes a recurring attrition factor of $1.3 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.





Operating Expenditures

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

For FY 2025-26, total Operating Expenditures for all city entities is projected at $45.8 million representing 11.6% of the total budget. This amount is 10.7% more than the current year adopted budget, and -18.89% less than the current year adjusted budget which was inflated with expenditures for Coronavirus Relief.

	FY 2024-25 Adopted	FY 2025-26 Projected	% Diff	FY 2026-27 Projected	% Diff
City-wide	$ 41,355,040	$ 45,763,440	10.7%	$ 45,752,910	(0.0%)
General Fund	$ 5,835,600	$ 7,923,560	35.8%	$ 8,152,090	2.9%

	FY 2024-25 Current	FY 2025-26 Projected	% Diff
City-wide	$ 56,419,549	$ 45,763,440	(18.9%)
General Fund	$ 7,962,193	$ 7,923,560	(0.5%)

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

For FY 2026/27, total Operating Expenditures for all city entities is projected at $45.8 million representing 11.4% of the total budget. This amount is 0.02% less than the adopted FY 2025/26 budget.

For FY 2025/26, General Fund Operating Expenditures, adopted at $7.9 million, represent 5.2% of the total adopted General Fund budget. This amount reflects a 35.8% increase from the current year adopted budget, and a 0.5% decrease over the current year adjusted budget.

For FY 2026/27, General Fund Operating Expenditures, adopted at $8.2 million, represent 5.1% of the total General Fund budget. This amount reflects a 2.9% increase over the adopted FY 2025/26 General Fund budget.

Contractual Services

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

For FY 2025-26, total Contractual Services for all city entities is projected at $127.6 million which is 32.3% of the total budget. This amount is 8.3% more than the current year adopted budget, and -25.3% less than the current year adjusted budget primarily due to carryover projects.

	FY 2024-25 Adopted	FY 2025-26 Projected	% Diff	FY 2026-27 Projected	% Diff
City-wide	$ 117,783,330	$ 127,574,940	8.31%	$ 132,507,820	3.87%
General Fund	$ 13,683,420	$ 21,069,850	53.98%	$ 21,784,430	3.39%

	FY 2024-25 Current	FY 2025-26 Projected	% Diff
City-wide	$ 170,677,046	$ 127,574,940	(25.25%)
General Fund	$ 20,920,911	$ 21,069,850	0.71%

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

For FY 2026/27, total Contractual Services for all city entities is projected at $132.5 million which is 33.0% of the total budget. This amount is 3.9% more than the adopted FY 2025/26 budget.

For FY 2025/26, General Fund Contractual Services are adopted at $21.1 million, 54.0% more than the current year adopted budget and 0.7% more than the current year adjusted budget. This category makes up approximately 13.7% of the adopted General Fund budget.

For FY 2026/27, General Fund Contractual Services is projected at $21.8 million which is 13.6% of the total General Fund budget. This amount is 3.4% more than the adopted FY 2025/26 General Fund budget.

Internal Service Charges

Internal Service Charges include vehicle maintenance and risk liability charges.

For FY 2025-2026, total Internal Service Charges for all city entities is projected at $16.5 million representing 4.2% of the total budget. This amount is 12.0% more than the current year adopted budget, and 2.2% more than the current year adjusted budget.

For FY 2026-2027, total Internal Service Charges for all city entities is projected at $16.8 million which is 4.2% of the total budget. This amount is 1.7% more than the adopted FY 2025-2026 budget.

	FY 2024-25 Adopted	FY 2025-26 Projected	% Diff	FY 2026-27 Projected	% Diff
City-wide	$ 14,707,630	$ 16,473,640	12.01%	$ 16,759,320	1.7%
General Fund	$ 10,298,540	$ 11,966,970	16.20%	$ 12,227,220	2.2%

	FY 2024-25 Current	FY 2025-26 Projected	% Diff
City-wide	$ 16,114,189	$ 16,473,640	2.23%
General Fund	$ 11,285,200	$ 11,966,970	6.04%

For FY 2025/26, General Fund Internal Service Charges are adopted at $12.0 million or 7.8% of the General Fund Budget. This is 16.2% higher than the current year adopted budget and 6.0% higher than the current year adjusted budget.

For FY 2026/27, General Fund Internal Service Charges is projected at $12.2 million which is 7.6% of the total General Fund budget. This amount is a 2.2% increase of the adopted FY 2025/26 General Fund budget.

Capital Expenditures

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

For FY 2025-2026, total Capital Expenditures for all city entities is projected at $29.6 million or 7.5% of the total budget. This amount is 58.6% more than the current year adopted budget, and 90.9% less than the current year adjusted budget.

For FY 2026-2027, total Capital Expenditures for all city entities is projected at $25.7 million or 6.4% of the total budget. This amount is 13.1% less than the adopted FY 2025-2026 budget.

	FY 2024-25 Adopted	FY 2025-26 Projected	% Diff	FY 2026-27 Projected	% Diff
City-wide	$ 18,673,730	$ 29,618,360	58.61%	$ 25,748,470	(13.07%)
General Fund	$ 379,400	$ 487,330	28.45%	$ 679,270	39.39%

	FY 2024-25 Current	FY 2025-26 Projected	% Diff
City-wide	$ 324,041,821	$ 29,618,360	(90.86%)
General Fund	$ 637,708	$ 487,330	(23.58%)

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 2025/26 , the General Fund Budget includes $487,330 in Capital Expenditures or 0.3% of the General Fund Budget. For FY 2026/27, the General Fund Budget includes $679,270 in Capital Expenditures or 0.4% 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 2025-2026, total Debt Service for all city entities is projected at $4.1 million which is 1.0% of the total budget. This amount is 3.9% more than the current year adopted budget and 63.6% less than the current year adjusted budget.

	FY 2024-25 Adopted	FY 2025-26 Projected	% Diff	FY 2026-27 Projected	% Diff
City-wide	$ 3,990,350	$ 4,147,600	3.94%	$ 4,145,330	(0.05%)

	FY 2024-25 Current	FY 2025-26 Projected	% Diff
City-wide	$ 11,401,493	$ 4,147,600	(63.62%)

For FY 2026-27, total Debt Service for all city entities is projected at $4.1 million which is 1.0% of the total budget. This amount is 0.05% less than the adopted FY 2025-2026 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 2025-2026, the total for all city entities is projected at $21.4 million which is 5.4% of the total budget. This amount is 16.9% more than the current year adopted budget and 11.7% less than the current year adjusted budget.

For FY 2026-2027 the total for all city entities is projected at $21.9 million which is 5.4% of the total budget. This amount is 2.1% more than the adopted FY 2025-2026 budget.

	FY 2024-25 Adopted	FY 2025-26 Projected	% Diff	FY 2026-27 Projected	% Diff
City-wide	$ 18,331,490	$ 21,432,080	16.91%	$ 21,886,150	2.12%
General Fund	$ 220,000	$ 150,950	(31.39%)	$ 150,950	0.00%

	FY 2024-25 Current	FY 2025-26 Projected	% Diff
City-wide	$ 24,273,645	$ 21,432,080	(11.71%)
General Fund	$ 220,000	$ 150,950	(31.39%)

For FY 2025/26, the General Fund Budget includes $150,950 or 0.1% of the total General Fund Budget, 31.4% less than the current year adjusted budget. For FY 2026/27, the General Fund Budget includes $150,950 or 0.1% of the General Fund Budget, an increase of 2.1% over the adopted FY 2025/26 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 2025-2026, General Fund and total for all city entities is projected at $598,000, 11.6% of the total budget and 5.2% of the General Fund Budget. The projected amount is 20.3% less than the current year adopted budget and 73.0% less than the current year adjusted budget.

	FY 2024-25 Adopted	FY 2025-26 Projected	% Diff	FY 2026-27 Projected	% Diff
City-wide	$ 750,580	$ 598,000	(20.33%)	$ 615,940	3.00%
General Fund	$ 750,580	$ 598,000	(20.33%)	$ 615,940	3.00%

	FY 2024-25 Current	FY 2025-26 Projected	% Diff
City-wide	$ 2,216,666	$ 598,000	(73.02%)
General Fund	$ (1,241,908)	$ 598,000	(148.15%)

For FY 2026/27, General Fund and total for all city entities is projected at $615,940, 0.2% of the total budget and 0.4% 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

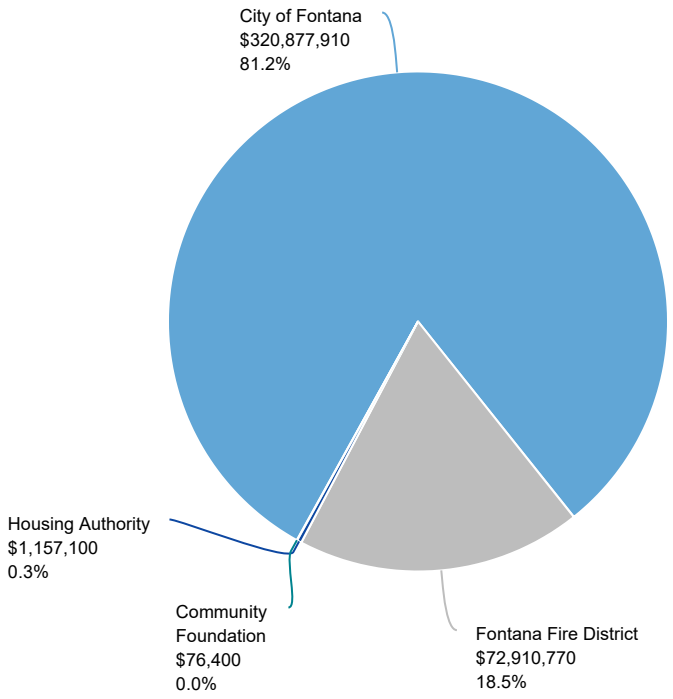
The City maintains a separate Self Insurance Fund to account for financial resources set aside for personal liability, vehicle liability, unemployment and workers' compensation. This fund is included with the "Other General Funds" and, as such, is combined with the General Fund for Financial Statement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

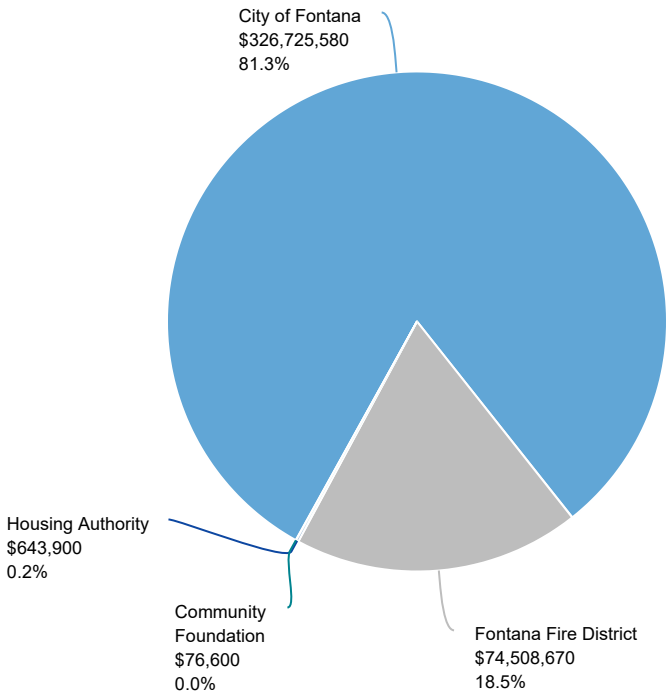
Expenditures – All Entities

By Entity

Fiscal Year 2025/26
$395,022,180



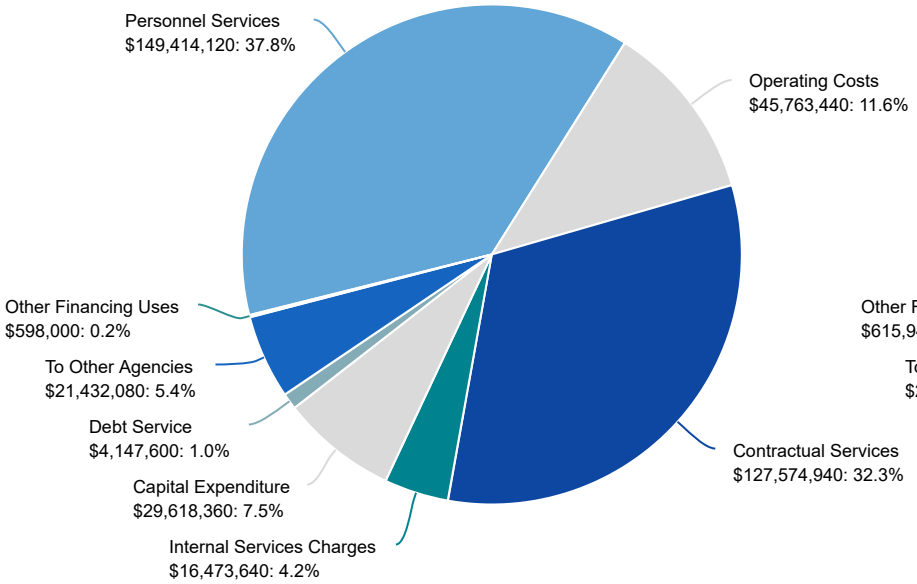
Fiscal Year 2026/27
$401,954,750



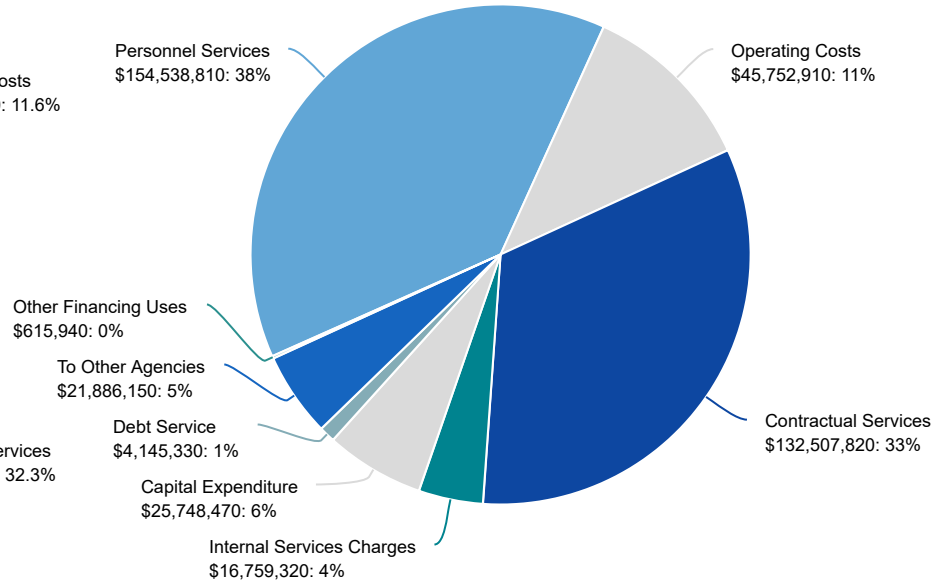
Expenditures – All Entities

By Category

Fiscal Year 2025-26
$395,022,180



Fiscal Year 2026-27
$401,954,750



Expenditure Summary All Entities

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actual (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		116,677,491	128,426,645	139,867,490	149,414,120	154,538,810
OPERATING COSTS		37,647,603	48,389,719	56,419,549	45,763,440	45,752,910
CONTRACTUAL SERVICES		102,904,703	111,029,437	170,677,046	127,574,940	132,507,820
INTERNAL SERVICES CHARGES		12,778,264	14,716,492	16,114,189	16,473,640	16,759,320
CAPITAL EXPENDITURE		42,902,535	79,395,136	324,041,821	29,618,360	25,748,470
DEBT SERVICE		4,170,802	5,078,992	11,401,493	4,147,600	4,145,330
CONTRIBUTIONS TO		13,718,595	19,347,138	24,273,645	21,432,080	21,886,150
OTHER FINANCIAL USES		377,872	1,097,438	2,216,666	598,000	615,940
	Total by Category	**331,177,865**	**407,480,997**	**745,011,899**	**395,022,180**	**401,954,750**
	Total Budgeted Full-Time Personnel	**651.00**	**654.00**	**678.00**	**703.00**	**703.00**
	Total Budgeted Part-Time Personnel	**394.00**	**394.00**	**396.00**	**552.00**	**552.00**
PERSONNEL SERVICES						
7010	Full-Time Employees	60,576,642	64,126,235	73,189,997	78,583,450	81,449,960
7012	Annual Leave Cash Out	2,859,267	2,570,340	3,191,647	2,955,390	3,145,190
7015	PERS Retirement-F/T	24,838,577	31,024,366	30,326,402	30,935,410	32,620,400
7017	Cafeteria Plan	12,656,775	12,634,850	14,013,153	14,716,500	14,422,950
7018	Medicare-F/T	975,265	1,028,048	1,056,909	1,135,240	1,176,640
7020	Worker's Comp	2,026,536	2,081,619	2,359,163	2,296,830	2,361,250
7021	Unemployment Insurance	32,076	52,962	50,000	55,000	60,000
7022	Supplemental Retirement	33,886	34,508	35,000	35,000	35,000
7090	Attrition Factor	-	-	(2,600,000)	(1,350,000)	(1,350,000)
7111	Part-Time Employees	7,138,845	8,123,798	12,372,599	14,377,140	14,892,360
7113	Overtime	5,153,652	6,229,360	5,089,377	4,846,640	4,860,200
7115	PERS Retirement-P/T	282,043	402,539	607,014	621,530	649,570
7118	Medicare-P/T	103,927	118,020	176,229	205,990	215,290
	TOTAL PERSONNEL SERVICES	**116,677,491**	**128,426,645**	**139,867,490**	**149,414,120**	**154,538,810**
OPERATING COSTS						
8010	Departmental Expense	5,045,202	6,601,494	7,207,185	8,926,560	8,112,330
8011	Advertising	278,263	252,946	747,444	390,120	404,150
8012	Uniform Expense	165,991	209,577	393,292	392,370	465,420
8013	Equip (Non-Comp) <$5000	3,151,822	2,418,719	2,037,066	1,108,460	1,039,810

Expenditure Summary All Entities – continued

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actual (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
8014	Computer Hardwar <$5000	460,209	643,531	3,616,396	2,335,110	2,324,190
8015	Computer Softwar <$5000	5,668	6,035	64,325	63,100	63,870
8017	Employee Education Reimb	-	-	3,400	3,400	3,610
8018	Conference & Meetings	751,850	940,582	1,726,715	1,780,350	1,822,260
8019	Communications	1,287,436	1,351,007	1,537,551	1,489,710	1,546,600
8020	Utilities	10,900,292	12,651,903	16,342,497	16,908,890	17,485,790
8021	Rents	424,684	429,514	742,096	597,120	609,550
8022	Bank Charges	118,510	151,795	87,000	87,000	87,000
8023	Automotive Parts	255,916	302,863	469,919	318,150	318,150
8024	Fuel & Oil	1,354,714	1,474,130	1,529,000	1,510,000	1,510,000
8025	Tires & Tubes	84,519	115,674	142,000	95,000	95,000
8026	Settlement Claim	3,209,083	8,930,912	4,575,999	2,850,000	2,850,000
8027	Mileage Reimbursement	7,468	4,761	16,620	16,190	15,760
8028	City Programs	609,397	903,722	5,240,412	89,440	23,300
8029	Scholarships-General	1,604	131	10,000	10,000	10,000
8030	Equipment Maintenance	424,022	690,094	2,063,974	1,210,150	1,209,360
8031	Computer Hardware Maint	317,883	65,064	110,300	55,950	57,000
8032	Outsourced Svcs (HW/SW)	179,642	378,818	416,476	289,980	298,740
8035	Software Maint	2,451,149	1,852,622	1,476,590	1,636,240	1,684,350
8039	Software Maint-PD	450,402	120,653	33,400	35,160	36,790
8040	Scholarship-FCSC	-	(813)	9,600	9,600	9,600
8041	Operation Of Acq Prop	296,096	762,604	487,891	151,000	151,000
8042	Relocation Costs	114,221	48,644	8,051	-	-
8047	Subrecipients	-	162,190	160,886	157,250	157,250
8053	Cloud/Hosted	81,761	3,954,812	3,020,945	3,128,560	3,240,360
8060	Training	5,037	5,372	77,600	118,580	121,670
8092	Expenses - ASM	-	190,808	1,000,000	-	-
8096	Bad Debts/Loans	-	99,757	-	-	-
8097	Reimbursements-Developers	5,214,762	2,789,417	1,000,000	-	-
8099	Expenditure Transfers	-	-	64,919	-	-
8360	Initial Impl Outlay - SBITA	-	(119,619)	-	-	-
	TOTAL OPERATING COSTS	**37,647,603**	**48,389,719**	**56,419,549**	**45,763,440**	**45,752,910**

Expenditure Summary All Entities – continued

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actual (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTUAL SERVICES						
8110	Legal Services	4,048,867	5,179,412	5,161,644	4,265,660	4,276,420
8111	Accounting and Auditing	77,662	79,550	218,000	175,350	181,110
8112	Engineering Services	389,520	630,865	2,976,726	150,000	150,000
8113	Design/Architect Service	1,512,713	1,584,822	10,578,819	440,530	250,000
8114	Appraisal	-	3,800	25	-	-
8115	Consultant Services	1,535,110	2,116,411	2,298,939	1,359,500	1,359,700
8116	Plan Check	134,230	173,069	144,928	270,000	277,600
8117	Inspection	117,924	4,549	71,392	1,000	1,000
8118	Environmental Services	182,761	192,329	1,165,568	3,000	3,000
8119	Construction-Non-Capital	2,346,154	725,705	3,945,947	192,000	192,000
8125	Legal Services - One-time	-	-	300,000	-	-
8130	Other Professional Svcs	91,629,491	98,982,779	137,207,454	118,533,360	123,608,640
8132	Class Instruction	449,429	440,829	478,440	484,440	484,440
8133	Security Services	244,151	491,497	678,708	681,550	702,780
8134	Officiating Services	60,240	77,435	81,450	83,800	85,330
8135	Excursions	176,451	346,385	5,369,006	934,750	935,800
	TOTAL CONTRACTUAL SERVICES	**102,904,703**	**111,029,437**	**170,677,046**	**127,574,940**	**132,507,820**
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	8,579,705	8,216,486	8,480,190	8,588,190	8,588,190
8220	Risk Liability	4,198,559	6,500,006	7,633,999	7,885,450	8,171,130
	TOTAL INTERNAL SERVICES CHARGES	**12,778,264**	**14,716,492**	**16,114,189**	**16,473,640**	**16,759,320**
CAPITAL EXPENDITURE						
8307	Land Site Clearance	174,968	163,884	200,000	200,000	206,000
8310	Land	6,715,166	19,357,803	29,392,226	1,235,000	1,235,000
8312	Land Acquisition Exp	8,218,424	56,658	1,426,461	-	-
8313	Structures	236,659	3,648,628	4,578,056	-	-
8314	Land & Bldg Improvements	313,183	90,301	67,038	26,960	26,960
8315	Computer Hardware >$5000	207,957	370,958	112,006	-	-
8316	Computer Software >$5000	-	-	73,208	8,000	8,240
8317	Maintenance Equipment	394,445	227,262	3,529,041	72,000	72,000
8318	Office Equip Furn & Fix	515,647	1,263,696	1,483,523	1,310,900	551,450
8319	Vehicles	490,441	779,668	12,686,866	7,823,300	5,921,300

Expenditure Summary All Entities – continued

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actual (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
8320	Capital Acquisition	4,195,224	622,946	1,722,745	307,130	311,780
8329	Other Construction	896,663	17,198,470	99,424,927	2,373,910	2,200,000
8330	Construction Contracts	20,178,045	35,162,235	154,105,541	16,750,000	16,100,000
8331	Construction Contingency	51,246	99,034	10,808,698	1,685,000	1,420,000
8335	Utility Connections	314,467	143,072	2,108,625	-	-
8359	Lease - Vehicles	-	210,521	164,300	-	-
8399	Project Personnel Offset	-	-	2,158,560	(2,173,840)	(2,304,260)
	TOTAL CAPITAL EXPENDITURE	**42,902,535**	**79,395,136**	**324,041,821**	**29,618,360**	**25,748,470**
DEBT SERVICE						
8410	Principal	1,760,000	1,830,000	1,915,000	2,005,000	2,100,000
8411	Interest	2,350,413	2,249,609	3,607,396	2,072,860	1,975,590
8420	Lease Expense - Principal	58,822	951,906	5,879,078	69,740	69,740
8421	Lease Expense - Interest	1,567	47,477	19	-	-
	TOTAL DEBT SERVICE	**4,170,802**	**5,078,992**	**11,401,493**	**4,147,600**	**4,145,330**
CONTRIBUTIONS TO						
8740	Contribution To City	12,423,495	17,173,981	22,961,326	21,029,600	21,483,670
8743	Contribution To FHA	-	967,057	-	-	-
8745	Contribution To FFD	1,295,100	1,206,100	1,312,319	402,480	402,480
	TOTAL CONTRIBUTIONS TO	**13,718,595**	**19,347,138**	**24,273,645**	**21,432,080**	**21,886,150**
OTHER FINANCIAL USES						
7901	Intrafund Transfer-Salaries	-	1	(1)	-	-
7902	Pension Expense	(73,577)	(304,180)	-	-	-
7903	OPEB Expense	(1,015,001)	-	-	-	-
7904	Comp Abs Exp	(4,586)	(15,840)	-	-	-
8714	Operating Covenant Pymts	722,837	756,177	750,580	598,000	615,940
8721	Costs Of Issuance	748,199	661,280	1,466,087	-	-
	TOTAL OTHER FINANCIAL USES	**377,872**	**1,097,438**	**2,216,666**	**598,000**	**615,940**
	TOTAL ALL ENTITIES:	**331,177,865**	**407,480,997**	**745,011,899**	**395,022,180**	**401,954,750**

Expenditure by Entity and Fund Type Fiscal Year 2025-26

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2025-26 Total
City of Fontana	**153,758,210**	**34,800,970**	**62,826,310**	**3,991,500**	**24,215,740**	**29,149,130**	**12,136,050**	**320,877,910**
City Administration	**4,817,820**	**293,790**	**-**	**-**	**-**	**-**	**-**	**5,111,610**
Elected Officials	520,970	-	-	-	-	-	-	520,970
City Manager	1,786,210	-	-	-	-	-	-	1,786,210
City Attorney	128,750	-	-	-	-	-	-	128,750
Mktg and Communications	1,553,370	293,790	-	-	-	-	-	1,847,160
Business Development	828,520	-	-	-	-	-	-	828,520
Human Resources	**2,397,360**	**13,243,260**	**140,480**	**-**	**-**	**-**	**-**	**15,781,100**
HR Admin	2,397,360	5,277,060	140,480	-	-	-	-	7,814,900
Benefits	-	91,410	-	-	-	-	-	91,410
Risk Management	-	7,874,790	-	-	-	-	-	7,874,790
Administrative Services Admin	**884,080**	**-**	**23,200**	**-**	**-**	**-**	**-**	**907,280**
Administrative Svcs Admin	884,080	-	23,200	-	-	-	-	907,280
City Clerk	**1,040,820**	**-**	**-**	**-**	**-**	**-**	**-**	**1,040,820**
Records and Elections	1,040,820	-	-	-	-	-	-	1,040,820
Community Services	**15,876,460**	**-**	**16,741,440**	**-**	**-**	**-**	**-**	**32,617,900**
Community Svcs Admin	2,034,620	-	483,840	-	-	-	-	2,518,460
Arts/Marketing/Youth Svcs	1,910,570	-	16,201,270	-	-	-	-	18,111,840
Facility & Senior Svcs	5,904,710	-	-	-	-	-	-	5,904,710
Events & Athletic Services	6,026,560	-	56,330	-	-	-	-	6,082,890
Innovation and Technology	**5,405,410**	**8,668,230**	**-**	**-**	**-**	**346,500**	**-**	**14,420,140**
IT Administration	570,870	-	-	-	-	-	-	570,870
Applications	2,584,590	3,252,570	-	-	-	346,500	-	6,183,660
Infrastructure	1,528,310	3,948,980	-	-	-	-	-	5,477,290
Operations	721,640	1,466,680	-	-	-	-	-	2,188,320
Finance	**6,053,080**	**144,720**	**251,530**	**3,991,500**	**-**	**411,070**	**-**	**10,851,900**
Finance Administration	1,006,010	-	251,530	-	-	-	-	1,257,540
Accounting	2,520,010	-	-	3,991,500	-	-	-	6,511,510
Purchasing	797,230	144,720	-	-	-	-	-	941,950
Budget	898,270	-	-	-	-	-	-	898,270
Revenue Operations Division	831,560	-	-	-	-	411,070	-	1,242,630
Development Services Admin	**6,489,730**	**198,620**	**5,055,570**	**-**	**154,560**	**23,601,450**	**224,700**	**35,724,630**
Development Svcs Admin	3,199,930	-	-	-	-	-	-	3,199,930

DS Administration/Finance	3,289,800	135,780	2,659,060	-	154,560	23,601,450	224,700	30,065,350
Housing Development	-	62,840	2,396,510	-	-	-	-	2,459,350
Building and Safety	**4,798,280**	**-**	**-**	**-**	**-**	**-**	**-**	**4,798,280**
Building and Safety Admin	840,280	-	-	-	-	-	-	840,280
Inspection Services	1,339,210	-	-	-	-	-	-	1,339,210
Plan Check Services	603,420	-	-	-	-	-	-	603,420
Permit Processing	785,950	-	-	-	-	-	-	785,950
Code Compliance	1,229,420	-	-	-	-	-	-	1,229,420
Planning	**3,709,460**	**-**	**-**	**-**	**-**	**-**	**-**	**3,709,460**
Planning Administration	523,710	-	-	-	-	-	-	523,710
Planning	3,185,750	-	-	-	-	-	-	3,185,750
Public Works & Engineering	**17,018,050**	**9,716,810**	**36,670,000**	**-**	**23,930,780**	**4,790,110**	**11,911,350**	**104,037,100**
PW Admin	987,300	-	25,040	-	9,428,780	46,260	-	10,487,380
Utilities & Streets	2,393,400	-	3,967,820	-	300,000	4,743,850	-	11,405,070
Parks & Landscape	9,408,260	-	23,152,630	-	2,000	-	-	32,562,890
Support Services	-	9,325,530	-	-	-	-	11,911,350	21,236,880
Land Development	2,907,680	391,280	-	-	-	-	-	3,298,960
Traffic Engineering	1,167,820	-	3,403,980	-	-	-	-	4,571,800
Capital Projects	153,590	-	6,120,530	-	14,200,000	-	-	20,474,120
Police	**85,267,660**	**2,535,540**	**3,944,090**	**-**	**130,400**	**-**	**-**	**91,877,690**
Police Chief Admin	822,470	-	-	-	-	-	-	822,470
PD Administration	9,055,110	122,230	18,000	-	130,400	-	-	9,325,740
Field Services	43,573,210	1,209,900	890,480	-	-	-	-	45,673,590
Special Operations	23,253,740	1,203,410	3,035,610	-	-	-	-	27,492,760
Civilian Administration	8,563,130	-	-	-	-	-	-	8,563,130
Community Foundation	**-**	**-**	**76,400**	**-**	**-**	**-**	**-**	**76,400**
City Administration	**-**	**-**	**76,400**	**-**	**-**	**-**	**-**	**76,400**
City Manager	-	-	76,400	-	-	-	-	76,400
Fontana Fire District	**-**	**-**	**72,142,990**	**-**	**767,780**	**-**	**-**	**72,910,770**
Fire	**-**	**-**	**72,142,990**	**-**	**767,780**	**-**	**-**	**72,910,770**
Fire	-	-	68,074,690	-	767,780	-	-	68,842,470
Code Compliance	-	-	4,068,300	-	-	-	-	4,068,300
Housing Authority	**-**	**-**	**958,240**	**-**	**198,860**	**-**	**-**	**1,157,100**
Development Services Admin	**-**	**-**	**958,240**	**-**	**198,860**	**-**	**-**	**1,157,100**
Housing Development	-	-	958,240	-	198,860	-	-	1,157,100
Total Expenditures	**153,758,210**	**34,800,970**	**136,003,940**	**3,991,500**	**25,182,380**	**29,149,130**	**12,136,050**	**395,022,180**

Expenditure by Entity and Fund Type Fiscal Year 2026-27

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2025-26 Total
City of Fontana	**160,029,210**	**34,423,280**	**62,936,540**	**3,989,230**	**24,829,460**	**29,358,190**	**11,159,670**	**326,725,580**
City Administration	**4,995,310**	**301,590**	**-**	**-**	**-**	**-**	**-**	**5,296,900**
Elected Officials	520,310	-	-	-	-	-	-	520,310
City Manager	1,834,950	-	-	-	-	-	-	1,834,950
City Attorney	132,610	-	-	-	-	-	-	132,610
Mktg and Communications	1,652,850	301,590	-	-	-	-	-	1,954,440
Business Development	854,590	-	-	-	-	-	-	854,590
Human Resources	**2,515,770**	**13,576,610**	**147,420**	**-**	**-**	**-**	**-**	**16,239,800**
HR Admin	2,515,770	5,315,290	147,420	-	-	-	-	7,978,480
Benefits	-	96,390	-	-	-	-	-	96,390
Risk Management	-	8,164,930	-	-	-	-	-	8,164,930
Administrative Services Admin	**914,090**	**-**	**23,200**	**-**	**-**	**-**	**-**	**937,290**
Administrative Svcs Admin	914,090	-	23,200	-	-	-	-	937,290
City Clerk	**1,226,160**	**-**	**-**	**-**	**-**	**-**	**-**	**1,226,160**
Records and Elections	1,226,160	-	-	-	-	-	-	1,226,160
Community Services	**16,448,660**	**-**	**16,716,650**	**-**	**-**	**-**	**-**	**33,165,310**
Community Svcs Admin	2,272,970	-	507,180	-	-	-	-	2,780,150
Arts/Marketing/Youth Svcs	2,006,160	-	16,146,170	-	-	-	-	18,152,330
Facility & Senior Svcs	6,020,260	-	-	-	-	-	-	6,020,260
Events & Athletic Services	6,149,270	-	63,300	-	-	-	-	6,212,570
Innovation and Technology	**5,643,930**	**8,860,000**	**-**	**-**	**-**	**366,580**	**-**	**14,870,510**
IT Administration	584,830	-	-	-	-	-	-	584,830
Applications	2,686,820	3,360,660	-	-	-	366,580	-	6,414,060
Infrastructure	1,605,150	4,028,600	-	-	-	-	-	5,633,750
Operations	767,130	1,470,740	-	-	-	-	-	2,237,870
Finance	**6,048,730**	**149,060**	**251,530**	**3,989,230**	**-**	**424,310**	**-**	**10,862,860**
Finance Administration	1,024,720	-	251,530	-	-	-	-	1,276,250
Accounting	2,657,880	-	-	3,989,230	-	-	-	6,647,110
Purchasing	830,990	149,060	-	-	-	-	-	980,050
Budget	937,460	-	-	-	-	-	-	937,460
Revenue Operations Division	597,680	-	-	-	-	424,310	-	1,021,990
Development Services Admin	**6,651,930**	**142,650**	**5,046,300**	**-**	**157,780**	**23,679,730**	**231,950**	**35,910,340**
Development Svcs Admin	3,246,620	-	-	-	-	-	-	3,246,620

DS Administration/Finance	3,405,310	142,650	2,651,840	-	157,780	23,679,730	231,950	30,269,260
Housing Development	-	-	2,394,460	-	-	-	-	2,394,460
Building and Safety	**4,974,670**	**-**	**-**	**-**	**-**	**-**	**-**	**4,974,670**
Building and Safety Admin	877,180	-	-	-	-	-	-	877,180
Inspection Services	1,382,980	-	-	-	-	-	-	1,382,980
Plan Check Services	628,680	-	-	-	-	-	-	628,680
Permit Processing	831,310	-	-	-	-	-	-	831,310
Code Compliance	1,254,520	-	-	-	-	-	-	1,254,520
Planning	**3,827,400**	**-**	**-**	**-**	**-**	**-**	**-**	**3,827,400**
Planning Administration	533,400	-	-	-	-	-	-	533,400
Planning	3,294,000	-	-	-	-	-	-	3,294,000
Public Works & Engineering	**17,621,770**	**10,006,740**	**36,918,920**	**-**	**24,571,680**	**4,887,570**	**10,927,720**	**104,934,400**
PW Admin	1,037,560	-	25,620	-	12,069,680	47,730	-	13,180,590
Utilities & Streets	2,464,640	-	4,049,690	-	300,000	4,839,840	-	11,654,170
Parks & Landscape	9,786,880	-	23,634,150	-	2,000	-	-	33,423,030
Support Services	-	9,604,240	-	-	-	-	10,927,720	20,531,960
Land Development	3,043,620	402,500	-	-	-	-	-	3,446,120
Traffic Engineering	1,202,420	-	3,409,460	-	-	-	-	4,611,880
Capital Projects	86,650	-	5,800,000	-	12,200,000	-	-	18,086,650
Police	**89,160,790**	**1,386,630**	**3,832,520**	**-**	**100,000**	**-**	**-**	**94,479,940**
Police Chief Admin	855,550	-	-	-	-	-	-	855,550
PD Administration	9,324,770	123,830	18,000	-	100,000	-	-	9,566,600
Field Services	45,816,460	43,000	776,670	-	-	-	-	46,636,130
Special Operations	24,095,040	1,219,800	3,037,850	-	-	-	-	28,352,690
Civilian Administration	9,068,970	-	-	-	-	-	-	9,068,970
Community Foundation	**-**	**-**	**76,600**	**-**	**-**	**-**	**-**	**76,600**
City Administration	**-**	**-**	**76,600**	**-**	**-**	**-**	**-**	**76,600**
City Manager	-	-	76,600	-	-	-	-	76,600
Fontana Fire District	**-**	**-**	**74,411,050**	**-**	**97,620**	**-**	**-**	**74,508,670**
Fire	**-**	**-**	**74,411,050**	**-**	**97,620**	**-**	**-**	**74,508,670**
Fire	-	-	70,222,920	-	97,620	-	-	70,320,540
Code Compliance	-	-	4,188,130	-	-	-	-	4,188,130
Housing Authority	**-**	**-**	**445,040**	**-**	**198,860**	**-**	**-**	**643,900**
Development Services Admin	**-**	**-**	**445,040**	**-**	**198,860**	**-**	**-**	**643,900**
Housing Development	-	-	445,040	-	198,860	-	-	643,900
Total Expenditures	**160,029,210**	**34,423,280**	**137,869,230**	**3,989,230**	**25,125,940**	**29,358,190**	**11,159,670**	**401,954,750**

Expenditure Summary

Fund	2022/2023 Actuals	2023/2024 Actuals	2024/2025 Current Budget	2025/2026 New Budget	% Change from Prior Year	2026/2027 New Budget	% Change from Prior Year
City of Fontana	**267,189,902**	**331,603,386**	**617,873,281**	**320,877,910**	**(48.07%)**	**326,725,580**	**1.82%**
General Fund	**118,017,552**	**128,062,196**	**143,912,203**	**153,758,210**	**6.84%**	**160,029,210**	**4.08%**
City Administration	**5,127,323**	**6,395,445**	**4,436,463**	**4,817,820**	**8.60%**	**4,995,310**	**3.68%**
Business Development	1,141,037	1,181,814	1,220,252	828,520	(32.10%)	854,590	3.15%
City Attorney	1,823,310	2,799,123	125,000	128,750	3.00%	132,610	3.00%
City Manager	1,193,955	1,312,615	1,721,562	1,786,210	3.76%	1,834,950	2.73%
Elected Officials	474,748	496,116	505,589	520,970	3.04%	520,310	(0.13%)
Mktg and Communications	494,273	605,777	864,060	1,553,370	79.78%	1,652,850	6.40%
Human Resources	**1,094,432**	**1,419,488**	**1,995,565**	**2,397,360**	**20.13%**	**2,515,770**	**4.94%**
HR Admin	1,094,432	1,419,488	1,995,565	2,397,360	20.13%	2,515,770	4.94%
Administrative Services Admin	**423,654**	**470,931**	**735,753**	**884,080**	**20.16%**	**914,090**	**3.39%**
Administrative Svcs Admin	423,654	470,931	735,753	884,080	20.16%	914,090	3.39%
City Clerk	**864,460**	**721,078**	**1,521,746**	**1,040,820**	**(31.60%)**	**1,226,160**	**17.81%**
Boards and Commissions	13,214	12,987	22,810	-	(100.00%)	-	0.00%
Records and Elections	851,246	708,091	1,498,936	1,040,820	(30.56%)	1,226,160	17.81%
Community Services	**12,845,952**	**13,703,338**	**15,351,268**	**15,876,460**	**3.42%**	**16,448,660**	**3.60%**
Arts/Marketing/Youth Svcs	1,914,228	1,743,547	1,846,358	1,910,570	3.48%	2,006,160	5.00%
Community Svcs Admin	1,946,315	2,371,805	2,060,738	2,034,620	(1.27%)	2,272,970	11.71%
Events & Athletic Services	4,409,011	4,776,063	5,432,696	6,026,560	10.93%	6,149,270	2.04%
Facility & Senior Svcs	4,576,398	4,811,923	6,011,476	5,904,710	(1.78%)	6,020,260	1.96%
Innovation and Technology	**4,095,694**	**4,736,120**	**5,403,863**	**5,405,410**	**0.03%**	**5,643,930**	**4.41%**
Applications	1,694,473	2,078,307	2,423,517	2,584,590	6.65%	2,686,820	3.96%
Infrastructure	1,920,568	2,039,815	2,336,733	1,528,310	(34.60%)	1,605,150	5.03%
IT Administration	480,653	617,998	643,613	570,870	(11.30%)	584,830	2.45%
Operations	-	-	-	721,640	0.00%	767,130	6.30%
Finance	**3,698,319**	**4,984,973**	**5,277,423**	**6,053,080**	**14.70%**	**6,048,730**	**(0.07%)**
Accounting	1,239,402	1,625,040	2,104,199	2,520,010	19.76%	2,657,880	5.47%
Budget	880,048	556,750	707,500	898,270	26.96%	937,460	4.36%
Finance Administration	543,406	679,016	1,003,299	1,006,010	0.27%	1,024,720	1.86%
Purchasing	522,829	611,821	632,285	797,230	26.09%	830,990	4.23%

Expenditure Summary – continued

Fund	2022/2023 Actuals	2023/2024 Actuals	2024/2025 Current Budget	2025/2026 New Budget	% Change from Prior Year	2026/2027 New Budget	% Change from Prior Year
Revenue Operations Division	512,634	1,512,346	830,140	831,560	0.17%	597,680	(28.13%)
Development Services Admin	**1,047,522**	**1,948,644**	**3,579,869**	**6,489,730**	**81.28%**	**6,651,930**	**2.50%**
Development Svcs Admin	1,023,597	1,351,140	1,795,631	3,199,930	78.21%	3,246,620	1.46%
DS Administration/Finance	23,925	597,504	1,784,238	3,289,800	84.38%	3,405,310	3.51%
Building and Safety	**2,695,906**	**3,504,882**	**4,228,270**	**4,798,280**	**13.48%**	**4,974,670**	**3.68%**
Building and Safety Admin	610,110	712,016	799,192	840,280	5.14%	877,180	4.39%
Code Compliance	-	773,953	962,035	1,229,420	27.79%	1,254,520	2.04%
Inspection Services	1,004,203	966,706	1,211,314	1,339,210	10.56%	1,382,980	3.27%
Permit Processing	522,636	560,533	740,408	785,950	6.15%	831,310	5.77%
Plan Check Services	558,957	491,674	515,321	603,420	17.10%	628,680	4.19%
Planning	**2,792,486**	**3,044,588**	**3,692,998**	**3,709,460**	**0.45%**	**3,827,400**	**3.18%**
Building and Safety	289	507	-	-	0.00%	-	0.00%
Planning	2,377,393	2,580,338	3,179,575	3,185,750	0.19%	3,294,000	3.40%
Planning Administration	414,804	463,743	513,423	523,710	2.00%	533,400	1.85%
Engineering	**4,214,732**	**-**	**-**	**-**	**0.00%**	**-**	**0.00%**
Engineering	4,214,732	-	-	-	0.00%	-	0.00%
Public Works & Engineering	**-**	**14,306,107**	**16,926,923**	**17,018,050**	**0.54%**	**17,621,770**	**3.55%**
Capital Projects	-	-	-	153,590	0.00%	86,650	(43.58%)
Land Development	-	2,443,201	2,578,244	2,907,680	12.78%	3,043,620	4.68%
Parks & Landscape	-	8,713,376	10,129,998	9,408,260	(7.12%)	9,786,880	4.02%
PW Admin	-	482,056	692,612	987,300	42.55%	1,037,560	5.09%
Traffic Engineering	-	873,967	1,450,112	1,167,820	(19.47%)	1,202,420	2.96%
Utilities & Streets	-	1,793,507	2,075,957	2,393,400	15.29%	2,464,640	2.98%
Public Works	**8,077,603**	**-**	**-**	**-**	**0.00%**	**-**	**0.00%**
Parks & Landscape	6,972,051	-	-	-	0.00%	-	0.00%
Support Services	352,170	-	-	-	0.00%	-	0.00%
Utilities & Street	753,382	-	-	-	0.00%	-	0.00%
Police	**71,039,469**	**72,826,602**	**80,762,062**	**85,267,660**	**5.58%**	**89,160,790**	**4.57%**
Civilian Administration	-	6,565,322	8,478,395	8,563,130	1.00%	9,068,970	5.91%
Field Services	39,088,539	34,984,707	41,864,796	43,573,210	4.08%	45,816,460	5.15%

Expenditure Summary – continued

Fund		2022/2023 Actuals	2023/2024 Actuals	2024/2025 Current Budget	2025/2026 New Budget	% Change from Prior Year	2026/2027 New Budget	% Change from Prior Year
	PD Administration	12,456,203	8,335,262	8,478,851	9,055,110	6.80%	9,324,770	2.98%
	Police Chief Admin	1,376,726	772,361	780,289	822,470	5.41%	855,550	4.02%
	Special Operations	18,118,001	22,168,950	21,159,731	23,253,740	9.90%	24,095,040	3.62%
Other General Fund		**23,994,529**	**43,280,996**	**39,714,862**	**34,800,970**	**(12.37%)**	**34,423,280**	**(1.09%)**
102	City Technology	4,128,160	8,833,380	10,678,904	8,721,320	(18.33%)	8,914,690	2.22%
103	Facility Maintenance	7,796,681	9,034,306	9,777,120	9,606,030	(1.75%)	9,895,950	3.02%
104	Office of Emergency Svcs	38,604	78,277	219,877	123,340	(43.91%)	60,880	(50.64%)
105	KFON	124,881	120,511	250,000	293,790	17.52%	301,590	2.65%
106	Self-Insurance	7,751,427	15,462,727	11,720,721	10,392,890	(11.33%)	10,726,600	3.21%
107	Retiree Medical Benefits	2,605,301	2,614,979	2,863,380	2,813,960	(1.73%)	2,813,620	(0.01%)
108	Supplemental Retirement	33,886	4,722,051	840,620	36,410	(95.67%)	36,390	(0.05%)
110	GF Operating Projects	1,410,323	2,201,336	3,014,396	2,421,950	(19.65%)	1,271,060	(47.52%)
125	Storm Water Compliance	105,266	213,429	349,844	391,280	11.84%	402,500	2.87%
Special Revenue Funds		**61,303,903**	**97,485,259**	**213,646,309**	**62,826,310**	**(70.59%)**	**62,936,540**	**0.18%**
221	Federal Seizure Treasury	-	47,900	75,000	75,000	0.00%	75,000	0.00%
222	Crime Prev Asset Seizure	22,996	19,021	33,300	18,000	(45.95%)	18,000	0.00%
223	Federal Asset Seizure	2,351,199	4,758,990	6,574,517	2,683,370	(59.19%)	2,681,800	(0.06%)
224	State Asset Seizure	50,743	63,021	71,626	67,820	(5.31%)	68,990	1.73%
225	PD Traffic Safety	94,825	254,912	343,251	303,960	(11.45%)	303,930	(0.01%)
226	Opioid Settlement	-	-	898,088	-	(100.00%)	-	0.00%
241	Air Quality Mgmt Dist	212,922	586,864	628,341	-	(100.00%)	-	0.00%
243	Traffic Safety	68,247	65,378	45,020	52,760	17.19%	53,430	1.27%
245	Measure I 2010-2040 Reimb	6,285,335	3,844,454	13,761,705	-	(100.00%)	-	0.00%
246	Measure I 2010-2040 Local	5,588,620	9,771,143	21,291,532	3,876,260	(81.79%)	3,381,650	(12.76%)
281	Gas Tax (State)	4,246,038	5,094,216	7,252,522	5,734,100	(20.94%)	5,873,910	2.44%
282	Solid Waste Mitigation	2,300,762	3,229,720	5,403,325	3,041,870	(43.70%)	3,125,240	2.74%
283	Road Maintenance & Rehab	77,362	5,050,218	11,298,629	5,620,530	(50.25%)	5,800,000	3.19%
301	Grants	2,480,386	15,617,011	69,781,359	48,110	(99.93%)	(37,340)	(177.61%)
302	ARPA 2021	11,071,971	17,332,836	19,827,904	-	(100.00%)	-	0.00%
303	TDA/Article 3	78,556	199,934	557,335	-	(100.00%)	-	0.00%
304	ARPA - County	131,499	1,699,184	1,294,317	-	(100.00%)	-	0.00%
321	Fed Law Enf Block Grant	304,604	30,328	-	-	0.00%	-	0.00%
322	State COPS AB 3229	565,536	371,253	497,874	586,520	17.80%	472,740	(19.40%)

Expenditure Summary – continued

Fund		2022/2023 Actuals	2023/2024 Actuals	2024/2025 Current Budget	2025/2026 New Budget	% Change from Prior Year	2026/2027 New Budget	% Change from Prior Year
362	CDBG	3,692,024	4,233,134	4,326,362	2,064,420	(52.28%)	2,067,060	0.13%
363	HOME	144,710	39,666	6,725,481	600,000	(91.08%)	600,000	0.00%
385	After School Program	3,861,361	4,712,377	3,872,821	4,138,900	6.87%	4,129,500	(0.23%)
386	ASES ELO-P Grant	1,720,674	2,614,319	13,552,584	12,686,690	(6.39%)	12,671,270	(0.12%)
395	LMD #1 City Wide	1,038,263	1,076,536	1,864,081	1,560,930	(16.26%)	1,596,960	2.31%
396	LMD #2 Vlg of Heritage	3,214,348	3,843,185	5,114,816	3,812,220	(25.47%)	3,871,350	1.55%
397	LMD #3-1 Empire Center	55,399	54,923	76,271	75,810	(0.60%)	76,980	1.54%
398	LMD #3 Hunter's Ridge	1,020,029	1,071,107	1,340,789	1,216,770	(9.25%)	1,161,080	(4.58%)
399	LLMD #3 Hunter's Ridge	22,294	-	34,620	35,660	3.00%	36,730	3.00%
401	CFD #1 Southridge Village	4,160,688	5,086,620	6,458,559	4,424,980	(31.49%)	4,167,170	(5.83%)
403	CFD #6-3A Bellgrove II	159,031	135,913	188,282	172,140	(8.57%)	176,580	2.58%
404	CFD #6-2 N Morningside	70,026	84,083	101,895	105,660	3.69%	108,200	2.40%
405	CFD #6-1 Stratham	131,637	123,186	146,600	148,440	1.26%	151,500	2.06%
406	CFD #6 The Landings	453,636	470,202	777,509	607,110	(21.92%)	620,490	2.20%
407	CFD #7 Country Club Est	138,265	125,892	182,122	231,360	27.04%	184,070	(20.44%)
408	CFD #8 Presley	216,546	261,549	520,492	298,950	(42.56%)	311,160	4.08%
409	CFD #9M Morningside	147,235	142,388	177,314	183,080	3.25%	186,660	1.96%
410	CFD #10M Jurupa Ind	30,371	41,408	77,198	67,400	(12.69%)	68,930	2.27%
412	CFD #12 Sierra Lakes	1,042,171	1,079,328	1,580,839	1,542,330	(2.44%)	1,648,490	6.88%
413	CFD #13M Summit Heights	761,342	732,768	1,006,234	1,028,770	2.24%	1,004,540	(2.36%)
414	CFD #14M Sycamore Hills	246,736	275,979	343,670	527,950	53.62%	370,610	(29.80%)
415	CFD #15M Silver Ridge	145,263	141,369	167,533	181,340	8.24%	185,390	2.23%
416	CFD #16M Ventana Pointe	39,581	28,137	43,977	46,850	6.53%	47,470	1.32%
418	CFD #18M Badiola Homes	1,105	96	2,950	3,790	28.47%	4,350	14.78%
420	CFD #20M	31,048	26,166	36,410	38,940	6.95%	39,860	2.36%
421	CFD #21M	14,421	12,584	25,770	19,550	(24.14%)	19,860	1.59%
423	CFD #23M	805	156	2,950	2,270	(23.05%)	3,210	41.41%
424	CFD #24M	20,362	14,324	20,650	21,840	5.76%	22,110	1.24%
425	CFD #25M	42,525	43,951	57,660	61,960	7.46%	86,030	38.85%
427	CFD #27M	57,542	56,172	70,330	74,220	5.53%	76,580	3.18%
428	CFD #28M	80,179	70,998	103,680	108,060	4.22%	110,280	2.05%
429	CFD #29M	16,187	21,172	37,110	42,430	14.34%	43,330	2.12%
430	CFD #30M	127,204	100,159	139,808	140,630	0.59%	190,440	35.42%

Expenditure Summary – continued

Fund		2022/2023 Actuals	2023/2024 Actuals	2024/2025 Current Budget	2025/2026 New Budget	% Change from Prior Year	2026/2027 New Budget	% Change from Prior Year
431	CFD #31 Citrus Heights No	199,058	230,199	289,923	275,030	(5.14%)	332,840	21.02%
432	CFD #32M	775	96	3,490	6,140	75.93%	6,230	1.47%
433	CFD #33M Empire Lighting	12,258	13,510	44,291	92,760	109.43%	45,830	(50.59%)
434	CFD #34 Empire Det Basin	8,408	9,292	14,154	24,150	70.62%	22,500	(6.83%)
435	CFD #35M	618,991	564,822	953,490	741,850	(22.20%)	720,750	(2.84%)
436	CFD #36M	10,982	15,919	28,790	27,690	(3.82%)	30,560	10.36%
437	CFD #37 Montelago	48,617	112,739	200,253	153,140	(23.53%)	156,920	2.47%
438	CFD #38M	72,200	38,669	80,489	81,990	1.86%	132,820	62.00%
439	CFD #39M	10,918	13,640	33,120	21,180	(36.05%)	21,520	1.61%
440	CFD #40M	900	-	980	1,660	69.39%	1,690	1.81%
441	CFD #41M	10,186	8,994	12,320	12,550	1.87%	12,680	1.04%
442	CFD #42M	42,556	39,937	105,680	77,490	(26.67%)	78,340	1.10%
444	CFD #44M	5,195	4,389	7,750	10,980	41.68%	12,360	12.57%
445	CFD #45M	63,926	67,106	87,537	91,900	4.98%	115,570	25.76%
446	CFD #46M	25,084	23,403	40,610	43,530	7.19%	44,240	1.63%
447	CFD #47M	7,995	13,518	15,790	17,200	8.93%	22,640	31.63%
448	CFD #48M	51,654	44,410	61,024	61,010	(0.02%)	66,780	9.46%
449	CFD #49M	7,793	10,505	13,830	15,180	9.76%	20,550	35.38%
450	CFD #50M	16,081	15,571	29,740	22,920	(22.93%)	33,220	44.94%
451	CFD #51M	54,063	64,001	82,880	81,840	(1.25%)	91,740	12.10%
453	CFD #53M	300	-	4,710	6,210	31.85%	7,320	17.87%
454	CFD #54M	16,263	30,562	40,650	46,030	13.23%	55,330	20.20%
455	CFD #55M	3,276	1,422	5,670	6,530	15.17%	6,640	1.68%
456	CFD #56M	400	-	440	960	118.18%	970	1.04%
457	CFD #57M	9,977	13,484	17,160	18,010	4.95%	21,980	22.04%
458	CFD #58M	500	-	550	1,160	110.91%	2,570	121.55%
459	CFD #59M	500	-	2,280	1,160	(49.12%)	1,170	0.86%
460	CFD #60M	11,767	6,181	10,210	12,990	27.23%	14,080	8.39%
461	CFD #61M	21,244	25,137	28,100	30,070	7.01%	39,180	30.30%
462	CFD #62M	2,650	538	2,170	7,400	241.01%	7,400	0.00%
463	CFD #63M	25,675	26,275	36,690	39,840	8.59%	40,490	1.63%
465	CFD #65M	6,959	5,152	12,700	10,330	(18.66%)	10,460	1.26%
467	CFD #67M	19,910	18,028	26,620	30,400	14.20%	48,470	59.44%

Expenditure Summary – continued

Fund		2022/2023 Actuals	2023/2024 Actuals	2024/2025 Current Budget	2025/2026 New Budget	% Change from Prior Year	2026/2027 New Budget	% Change from Prior Year
468	CFD #68M	7,398	7,784	17,030	18,460	8.40%	24,640	33.48%
469	CFD #69M	79,602	75,616	211,753	134,380	(36.54%)	137,790	2.54%
470	CFD #70 Avellino	61,125	43,707	55,663	56,680	1.83%	57,190	0.90%
471	CFD #71 Sierra Crest	88,881	86,888	119,437	158,580	32.77%	162,360	2.38%
472	CFD #72M	6,135	7,635	8,950	11,480	28.27%	14,840	29.27%
473	CFD #73M	28,603	22,435	32,431	33,480	3.23%	48,890	46.03%
474	CFD #74M	13,288	17,542	41,327	41,500	0.42%	69,470	67.40%
475	CFD #75M	5,419	5,588	7,970	10,640	33.50%	10,740	0.94%
476	CFD #76M	29,969	29,662	49,308	39,890	(19.10%)	57,410	43.92%
477	CFD #77M	6,017	6,909	8,480	10,660	25.71%	10,810	1.41%
478	CFD #78M	12,197	28,579	33,329	36,900	10.71%	48,750	32.11%
479	CFD #79M	300	-	340	860	152.94%	870	1.16%
480	CFD #80 Bella Strada	79,281	112,272	191,256	129,640	(32.22%)	208,560	60.88%
481	CFD #81M	47,051	109,273	109,157	105,450	(3.40%)	141,430	34.12%
482	CFD #82M	-	-	-	500	0.00%	500	0.00%
483	CFD #83M	23,134	16,743	38,552	33,960	(11.91%)	35,080	3.30%
484	CFD #84M	7,245	8,830	9,950	11,550	16.08%	13,820	19.65%
485	CFD #85 The Meadows	251,658	234,328	333,652	362,460	8.63%	452,690	24.89%
486	CFD #86 Etiwanda Ridge	42,734	31,573	67,577	47,020	(30.42%)	47,700	1.45%
487	CFD #87 El Paseo	3,103	20,809	27,989	27,560	(1.53%)	28,220	2.39%
488	CFD #88 Sierra Crest II	52,421	60,591	62,970	90,490	43.70%	87,820	(2.95%)
489	CFD #89 Belrose	17,080	21,440	29,745	33,750	13.46%	54,700	62.07%
490	CFD #90 Summit at Rosena	112,176	156,818	297,531	280,160	(5.84%)	379,380	35.42%
491	CFD #91M	-	-	-	500	0.00%	500	0.00%
492	CFD #92M	-	-	11,020	8,690	(21.14%)	8,790	1.15%
493	CFD #93M	-	164	20,040	17,090	(14.72%)	17,510	2.46%
494	CFD #94M	-	-	-	500	0.00%	500	0.00%
495	CFD #95 Summit at Rosena II	96,991	159,680	239,330	233,940	(2.25%)	290,810	24.31%
496	CFD #96M Tr. 19957	-	-	6,420	11,770	83.33%	11,920	1.27%
498	CFD #98M	-	-	-	500	0.00%	500	0.00%
500	CFD #100M Tr 2023	448	6,758	29,169	29,280	0.38%	29,860	1.98%
501	CFD #101M	-	-	-	500	0.00%	500	0.00%
502	CFD #102M	-	-	-	500	0.00%	500	0.00%

Expenditure Summary – continued

Fund		2022/2023 Actuals	2023/2024 Actuals	2024/2025 Current Budget	2025/2026 New Budget	% Change from Prior Year	2026/2027 New Budget	% Change from Prior Year
504	CFD #104M	-	-	5,820	9,790	68.21%	9,870	0.82%
505	CFD #105M Tr 20346	1,951	11,921	21,819	20,080	(7.97%)	20,470	1.94%
506	CFD #106 Mountainview	8,026	15,339	23,472	22,930	(2.31%)	23,080	0.65%
507	CFD #107 Highland	-	-	7,430	8,070	8.61%	8,160	1.12%
509	CFD#109 Narra Hills	-	-	199,900	180,470	(9.72%)	182,190	0.95%
511	CFD #511 Monterado	-	-	10,210	14,490	41.92%	14,600	0.76%
512	CFD #512 The Gardens	-	12,646	210,179	140,130	(33.33%)	141,690	1.11%
Debt Service Funds		**4,012,525**	**3,997,600**	**3,994,350**	**3,991,500**	**(0.07%)**	**3,989,230**	**(0.06%)**
580	General Debt Service	4,012,525	3,997,600	3,994,350	3,991,500	(0.07%)	3,989,230	(0.06%)
Capital Projects Funds		**32,800,171**	**29,727,385**	**163,305,185**	**24,215,740**	**(85.17%)**	**24,829,460**	**2.53%**
601	Capital Reinvestment	4,936,009	8,205,747	60,330,599	2,656,560	(95.60%)	2,659,780	0.12%
602	Capital Improvement	11,963,106	2,803,980	26,681,788	-	(100.00%)	-	0.00%
603	Future Capital Projects	243,455	-	344,882	-	(100.00%)	-	0.00%
604	Capital Project -TUT	-	-	-	21,370,380	0.00%	22,009,920	2.99%
620	San Sevaine Flood Control	87,935	403,904	9,049	-	(100.00%)	-	0.00%
622	Storm Drain	669,466	2,233,569	12,047,490	45,810	(99.62%)	47,180	2.99%
623	Sewer Expansion	-	14,379	2,910,622	-	(100.00%)	-	0.00%
630	Circulation Mitigation	3,485,004	8,102,714	14,461,902	12,590	(99.91%)	12,580	(0.08%)
631	Fire Assessment	-	-	423,922	-	(100.00%)	-	0.00%
632	General Government	-	561,258	12,068,888	-	(100.00%)	-	0.00%
633	Landscape Medians	306,173	3,798,153	2,343,211	-	(100.00%)	-	0.00%
634	Library Cap Improvement	113,459	366,912	-	-	0.00%	-	0.00%
635	Parks Development	1,261,439	799,828	9,257,278	-	(100.00%)	-	0.00%
636	Police Capital Facilities	131,098	813,491	461,285	130,400	(71.73%)	100,000	(23.31%)
657	CFD #31 Citrus Heights No	82,986	-	-	-	0.00%	-	0.00%
664	CFD #86 Etiwanda Ridge	424,199	-	-	-	0.00%	-	0.00%
666	CFD #88 Sierra Crest II	587,933	-	-	-	0.00%	-	0.00%
667	CFD #89 (Belrose)	478,918	-	-	-	0.00%	-	0.00%
668	CFD #90 Summit @ Rosena Ph 1	3,145,154	675,106	-	-	0.00%	-	0.00%
669	CFD #95 Summit at Rosena II	71,000	287,064	-	-	0.00%	-	0.00%
671	CFD #106 MountainView	4,473,062	-	-	-	0.00%	-	0.00%
672	CFD #99 The Retreat	339,775	8,000	-	-	0.00%	-	0.00%
673	CFD #100 Victoria	-	313,017	-	-	0.00%	-	0.00%

Expenditure Summary – continued

Fund		2022/2023 Actuals	2023/2024 Actuals	2024/2025 Current Budget	2025/2026 New Budget	% Change from Prior Year	2026/2027 New Budget	% Change from Prior Year
674	CFD #111 Monterado	-	340,263	14,600	-	(100.00%)	-	0.00%
675	CFD#107 Highland	-	-	275,456	-	(100.00%)	-	0.00%
676	CFD#109 Narra Hills	-	-	20,080,986	-	(100.00%)	-	0.00%
677	CFD #112 The Gardens Phase One	-	-	1,593,227	-	(100.00%)	-	0.00%
Enterprise Funds		**23,413,531**	**24,427,893**	**38,629,080**	**29,149,130**	**(24.54%)**	**29,358,190**	**0.72%**
701	Sewer Maint & Operations	22,224,507	22,878,155	28,341,297	27,157,140	(4.18%)	27,331,400	0.64%
702	Sewer Capital Projects	247,860	117,839	370,014	136,620	(63.08%)	138,090	1.08%
703	Sewer Replacement	941,164	1,203,738	8,567,569	1,855,370	(78.34%)	1,888,700	1.80%
720	Stage Red	-	228,161	1,350,200	-	(100.00%)	-	0.00%
Internal Service Funds		**3,647,691**	**4,622,057**	**14,671,292**	**12,136,050**	**(17.28%)**	**11,159,670**	**(8.05%)**
751	Fleet Operations	3,647,691	4,622,057	14,671,292	12,136,050	(17.28%)	11,159,670	(8.05%)
Fontana Fire District		**60,798,323**	**72,754,525**	**115,922,409**	**72,910,770**	**(37.10%)**	**74,508,670**	**2.19%**
Special Revenue Funds		**55,292,808**	**63,261,813**	**72,049,901**	**72,142,990**	**0.13%**	**74,411,050**	**3.14%**
210	Fontana Fire District	55,166,861	63,228,373	71,750,399	72,142,990	0.55%	74,411,050	3.14%
211	FFD - CFD 2002-2	125,947	33,440	299,502	-	(100.00%)	-	0.00%
Capital Projects Funds		**5,505,515**	**9,492,712**	**43,872,508**	**767,780**	**(98.25%)**	**97,620**	**(87.29%)**
610	Fire Capital Projects	5,505,515	9,492,712	43,872,508	767,780	(98.25%)	97,620	(87.29%)
Housing Authority		**2,145,168**	**2,411,357**	**11,187,411**	**1,157,100**	**(89.66%)**	**643,900**	**(44.35%)**
Special Revenue Funds		**1,423,084**	**909,810**	**7,396,029**	**958,240**	**(87.04%)**	**445,040**	**(53.56%)**
295	Permanent Local Hsg Alloc	889,004	935,523	3,515,209	644,670	(81.66%)	-	(100.00%)
297	Housing Authority - LMIHF	534,080	(25,713)	3,880,820	313,570	(91.92%)	445,040	41.93%
Capital Projects Funds		**722,084**	**1,501,547**	**3,791,382**	**198,860**	**(94.75%)**	**198,860**	**0.00%**
697	Fontana Housing Authority	169,398	58,253	189,840	168,360	(11.31%)	168,360	0.00%
698	Affordable Housing Trust	552,686	1,443,294	3,601,542	30,500	(99.15%)	30,500	0.00%
Community Foundation		**7,912**	**36,705**	**28,798**	**76,400**	**165.30%**	**76,600**	**0.26%**
Special Revenue Funds		**7,912**	**36,705**	**28,798**	**76,400**	**165.30%**	**76,600**	**0.26%**
299	Community Foundation	7,912	36,705	28,798	76,400	165.30%	76,600	0.26%
Total All Entities		**330,141,305**	**406,805,973**	**745,011,899**	**395,022,180**	**(46.98%)**	**401,954,750**	**1.75%**

Transfers

- Schedule of Interfund Transfers – All Entities



City of Fontana
Schedule of Interfund Transfers
Fiscal Year 2025/2026

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	-	6,860,420
	TO FACILITY MAINT FUND #102 - HARDWARE REPLACEMENT PROGRAM	-	2,113,900
Total Organization - 10126000 - IT ADMINISTRATION		**-**	**8,974,320**
10128000 - MANAGEMENT SERVICES	FROM MUNI SVCS FISCAL IMPACT FUND #201 - ANNUAL ALLOCATION	1,270,550	
	FROM VARIOUS FUNDS - COST ALLOCATION	7,674,030	
Total Organization - 10128000 - MANAGEMENT SERVICES		**8,944,580**	
10128200 - ACCOUNTING	TO GENERAL DEBT SERVICE FUND #580 - 2014 REF LRBS	-	2,606,800
Total Organization - 10128200 - ACCOUNTING		**-**	**2,606,800**
10128300 - PURCHASING	TO FACILITY MAINTENANCE FUND #103 - GENERAL OFFICE SERVICES	-	164,720
Total Organization - 10128300 - PURCHASING		**-**	**164,720**
10130102 - DSO OPERATING TRANSFERS	FROM CFD#1 FUND #401 - WEEKEND PARK COVERAGE	40,000	
	TO CAPITAL PROJECT TUT FUND #604 - CAPITAL PROJECTS TUT	-	21,370,380
	TO CAPITAL REINVESTMENT FUND #601 - RECURRING CITY SLURRY SEAL	-	1,500,000
	TO CAPITAL REINVESTMENT FUND #601 - RECURRING CITYWIDE SIDEWALK RECONSTRUCTION	-	700,000
	TO CAPITAL REINVESTMENT FUND #601 - RECURRING SIDEWALK REHABILITATION PROJECT	-	300,000
	TO FACILITY MAINTENANCE FUND #103 - DS FINANCE ADMINISTRATION	-	132,880
	TO FACILITY MAINTENANCE FUND #103 - FACILITY MAINTENANCE	-	8,498,200
	TO FACILITY MAINTENANCE FUND #103 - FACILITY PROJECT NON-CIP	-	130,240
	TO FACILITY MAINTENANCE FUND #103 - PARK UTILITIES	-	757,900
	TO VARIOUS CFDS - TO COVER OPERATING EXPENDITURES	-	2,534,730
Total Organization - 10130102 - DSO OPERATING TRANSFERS		**40,000**	**35,924,330**
10137202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	863,290	
Total Organization - 10137202 - PARKS		**863,290**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
10140100 - ADMINISTRATIVE SERVICES	TO FLEET FUND #751 - FLEET MAINTENANCE	-	250,000
Total Organization - 10140100 - ADMINISTRATIVE SERVICES		**-**	**250,000**
10140200 - FIELD SERVICES-ADMIN	FROM CFD #1 SOUTHRIDGE VILLAGE #401 - CFD #1 POLICE SERVICES	2,396,180	
Total Organization - 10140200 - FIELD SERVICES-ADMIN		**2,396,180**	
10140231 - PATROL UNITS	TO GF OPERATING PROJECTS #110 - BIKE PATROL/CDBG	-	1,066,200
	TO GF OPERATING PROJECTS #110 - COPS 2020 GRANT	-	1,198,900
	TO GF OPERATING PROJECTS #110 - ENTERPRISE LEASE AGREEMENT	-	96,140
Total Organization - 10140231 - PATROL UNITS		**-**	**2,361,240**
TOTAL 101 - GENERAL FUND		**12,244,050**	**52,916,410**
102 - CITY TECHNOLOGY		**-**	
10226101 - APS BUSINESS SYSTEMS	FROM GENERAL FUND #101 - HARDWARE REPLACEMENT PROGRAM	2,113,900	
	FROM GENERAL FUND #101 - HARDWARE/SOFTWARE	6,860,420	
Total Organization - 10226101 - APS BUSINESS SYSTEMS		**8,974,320**	
TOTAL 102 - CITY TECHNOLOGY		**8,974,320**	
103 - FACILITY MAINTENANCE		**-**	
10328300 - GENERAL OFFICE SERVICES	FROM GENERAL FUND #101 - GENERAL OFFICE SERVICES	164,720	
Total Organization - 10328300 - GENERAL OFFICE SERVICES		**164,720**	
10330100 - DS ADMIN FINANCE	FROM GENERAL FUND #101 - DS FINANCE ADMINISTRATION	132,880	
Total Organization - 10330100 - DS ADMIN FINANCE		**132,880**	
10337303 - CITY PARKS UTILITIES GF	FROM GENERAL FUND #101 - PARK UTILITIES	757,900	
Total Organization - 10337303 - CITY PARKS UTILITIES GF		**757,900**	
10337317 - FACILITIES MAINTENANCE	FROM GENERAL FUND #101 - FACILITY MAINTENANCE	8,498,200	
Total Organization - 10337317 - FACILITIES MAINTENANCE		**8,498,200**	
10337350 - FACILITIES PROJECT - NON-CIP	FROM GENERAL FUND #101 - FACILITY PROJECT NON-CIP	130,240	
Total Organization - 10337350 - FACILITIES PROJECT - NON-CIP		**130,240**	
TOTAL 103 - FACILITY MAINTENANCE		**9,683,940**	
107 - RETIREE MEDICAL BENEFITS		**-**	
10715002 - RETIREE MEDICAL BENEFITS	FROM GENERAL FUND #101 - ANNUAL FUNDING	2,600,000	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
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		**-**	
11040199 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - ENTERPRISE LEASE AGREEMENT	96,140	
Total Organization - 11040199 - SPECIAL OPERATIONS PROJECT		**96,140**	
11040299 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - COPS 2020 GRANT	1,198,900	
Total Organization - 11040299 - SPECIAL OPERATIONS PROJECT		**1,198,900**	
11040399 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - BIKE PATROL/CDBG	1,066,200	
Total Organization - 11040399 - SPECIAL OPERATIONS PROJECT		**1,066,200**	
TOTAL 110 - GF OPERATING PROJECTS		**2,361,240**	
201 - MUNI SVCS FISCAL IMPACT		**-**	
20128100 - MSFIF ADMINISTRATION	TO GENERAL FUND #101 - ANNUAL ALLOCATION	-	1,270,550
Total Organization - 20128100 - MSFIF ADMINISTRATION		**-**	**1,270,550**
TOTAL 201 - MUNI SVCS FISCAL IMPACT		**-**	**1,270,550**
241 - AIR QUALITY MGMT DIST		**-**	
24137000 - AQMD-ENGINEERING	TO GENERAL FUND #101 - COST ALLOCATION	-	13,480
Total Organization - 24137000 - AQMD-ENGINEERING		**-**	**13,480**
TOTAL 241 - AIR QUALITY MGMT DIST		**-**	**13,480**
246 - MEASURE I 2010-2040 LOCAL		**-**	
24637014 - MI LOCAL COST ALLOCATION	TO GENERAL FUND #101 - COST ALLOCATION	-	450,000
Total Organization - 24637014 - MI LOCAL COST ALLOCATION		**-**	**450,000**
TOTAL 246 - MEASURE I 2010-2040 LOCAL		**-**	**450,000**
281 - GAS TAX (STATE)		**-**	
28137104 - STREET MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	385,000

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 28137104 - STREET MAINTENANCE		**-**	**385,000**
TOTAL 281 - GAS TAX (STATE)		**-**	**385,000**
282 - SOLID WASTE MITIGATION		**-**	
28230113 - DS ADM-SOLID WASTE PROGRAM	TO GENERAL FUND #101 - COST ALLOCATION	-	313,880
Total Organization - 28230113 - DS ADM-SOLID WASTE PROGRAM		**-**	**313,880**
TOTAL 282 - SOLID WASTE MITIGATION		**-**	**313,880**
301 - GRANTS		**-**	
30130299 - HOUSING GRANT PROJECT	TO GENERAL FUND #101 - COST ALLOCATION	-	58,490
Total Organization - 30130299 - HOUSING GRANT PROJECT		**-**	**58,490**
TOTAL 301 - GRANTS		**-**	**58,490**
362 - CDBG		**-**	
36230200 - CDBG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	33,310
Total Organization - 36230200 - CDBG ADMIN		**-**	**33,310**
TOTAL 362 - CDBG		**-**	**33,310**
385 - AFTER SCHOOL PROGRAM		**-**	
38524101 - FELP-AFTER SCHOOL ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	268,500
Total Organization - 38524101 - FELP-AFTER SCHOOL ADMIN		**-**	**268,500**
TOTAL 385 - AFTER SCHOOL PROGRAM		**-**	**268,500**
386 - ASES ELO-P GRANT		**-**	
38624101 - ASES ELO-P ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	440,700
Total Organization - 38624101 - ASES ELO-P ADMIN		**-**	**440,700**
TOTAL 386 - ASES ELO-P GRANT		**-**	**440,700**
395 - LMD #1 CITY WIDE		**-**	
39537250 - LMD #1	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	830,400	
	TO GENERAL FUND #101 - COST ALLOCATION	-	207,900
Total Organization - 39537250 - LMD #1		**830,400**	**207,900**
TOTAL 395 - LMD #1 CITY WIDE		**830,400**	**207,900**
396 - LMD #2 VLG OF HERITAGE		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
39637202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	1,066,670	
	FROM VARIOUS FUNDS - PARK MAINTENANCE	417,810	
Total Organization - 39637202 - PARKS		**1,484,480**	
39637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	431,190
Total Organization - 39637209 - LANDSCAPE MAINTENANCE		**-**	**431,190**
TOTAL 396 - LMD #2 VLG OF HERITAGE		**1,484,480**	**431,190**
397 - LMD #3-1 EMPIRE CENTER		**-**	
39737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,100
Total Organization - 39737209 - LANDSCAPE MAINTENANCE		**-**	**7,100**
TOTAL 397 - LMD #3-1 EMPIRE CENTER		**-**	**7,100**
398 - LMD #3 HUNTER'S RIDGE		**-**	
39837202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	251,960	
Total Organization - 39837202 - PARKS		**251,960**	
39837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	146,260
Total Organization - 39837209 - LANDSCAPE MAINTENANCE		**-**	**146,260**
TOTAL 398 - LMD #3 HUNTER'S RIDGE		**251,960**	**146,260**
399 - LLMD #3 HUNTER'S RIDGE		**-**	
39937208 - STREET LIGHTS	TO GENERAL FUND #101 - COST ALLOCATION	-	3,340
Total Organization - 39937208 - STREET LIGHTS		**-**	**3,340**
TOTAL 399 - LLMD #3 HUNTER'S RIDGE		**-**	**3,340**
401 - CFD #1 SOUTHRIDGE VILLAGE		**-**	
40137202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	31,080	
	TO GENERAL FUND #101 - COST ALLOCATION	-	658,970
	TO GENERAL FUND #101 - WEEKEND PARK COVERAGE	-	40,000
Total Organization - 40137202 - PARKS		**31,080**	**698,970**
40140112 - POLICE SERVICES	TO GENERAL FUND #101 - CFD #1 POLICE SERVICES	-	2,396,180
Total Organization - 40140112 - POLICE SERVICES		**-**	**2,396,180**
TOTAL 401 - CFD #1 SOUTHRIDGE VILLAGE		**31,080**	**3,095,150**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
403 - CFD #6-3A BELLGROVE II		**-**	
40337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	22,880
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	23,940
Total Organization - 40337209 - LANDSCAPE MAINTENANCE		**-**	**46,820**
TOTAL 403 - CFD #6-3A BELLGROVE II		**-**	**46,820**
404 - CFD #6-2 N MORNINGSIDE		**-**	
40437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	14,460
Total Organization - 40437209 - LANDSCAPE MAINTENANCE		**-**	**14,460**
TOTAL 404 - CFD #6-2 N MORNINGSIDE		**-**	**14,460**
405 - CFD #6-1 STRATHAM		**-**	
40537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	19,220
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	97,770
Total Organization - 40537209 - LANDSCAPE MAINTENANCE		**-**	**116,990**
TOTAL 405 - CFD #6-1 STRATHAM		**-**	**116,990**
406 - CFD #6 THE LANDINGS		**-**	
40637202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	161,400	
Total Organization - 40637202 - PARKS		**161,400**	
40637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	81,720
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,440
Total Organization - 40637209 - LANDSCAPE MAINTENANCE		**-**	**87,160**
TOTAL 406 - CFD #6 THE LANDINGS		**161,400**	**87,160**
407 - CFD #7 COUNTRY CLUB EST		**-**	
40737202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	20,890	
Total Organization - 40737202 - PARKS		**20,890**	
40737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	27,700
Total Organization - 40737209 - LANDSCAPE MAINTENANCE		**-**	**27,700**
TOTAL 407 - CFD #7 COUNTRY CLUB EST		**20,890**	**27,700**
408 - CFD #8 PRESLEY		**-**	
40837202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	136,370	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 40837202 - PARKS		**136,370**	
40837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	34,260
Total Organization - 40837209 - LANDSCAPE MAINTENANCE		**-**	**34,260**
TOTAL 408 - CFD #8 PRESLEY		**136,370**	**34,260**
409 - CFD #9M MORNINGSIDE		**-**	
40937209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	115,300	
	TO GENERAL FUND #101 - COST ALLOCATION	-	23,110
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	94,310
Total Organization - 40937209 - LANDSCAPE MAINTENANCE		**115,300**	**117,420**
TOTAL 409 - CFD #9M MORNINGSIDE		**115,300**	**117,420**
410 - CFD #10M JURUPA IND		**-**	
41037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,310
Total Organization - 41037209 - LANDSCAPE MAINTENANCE		**-**	**6,310**
TOTAL 410 - CFD #10M JURUPA IND		**-**	**6,310**
412 - CFD #12 SIERRA LAKES		**-**	
41237202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	497,430	
Total Organization - 41237202 - PARKS		**497,430**	
41237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	174,580
Total Organization - 41237209 - LANDSCAPE MAINTENANCE		**-**	**174,580**
TOTAL 412 - CFD #12 SIERRA LAKES		**497,430**	**174,580**
413 - CFD #13M SUMMIT HEIGHTS		**-**	
41337202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	237,790	
	FROM VARIOUS FUNDS - PARK MAINTENANCE	239,810	
Total Organization - 41337202 - PARKS		**477,600**	
41337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	126,250
Total Organization - 41337209 - LANDSCAPE MAINTENANCE		**-**	**126,250**
TOTAL 413 - CFD #13M SUMMIT HEIGHTS		**477,600**	**126,250**
414 - CFD #14M SYCAMORE HILLS		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
41437202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	89,920	
Total Organization - 41437202 - PARKS		**89,920**	
41437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	55,890
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	59,950
Total Organization - 41437209 - LANDSCAPE MAINTENANCE		**-**	**115,840**
TOTAL 414 - CFD #14M SYCAMORE HILLS		**89,920**	**115,840**
415 - CFD #15M SILVER RIDGE		**-**	
41537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	23,080
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	194,890
Total Organization - 41537209 - LANDSCAPE MAINTENANCE		**-**	**217,970**
TOTAL 415 - CFD #15M SILVER RIDGE		**-**	**217,970**
416 - CFD #16M VENTANA POINTE		**-**	
41637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,980
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	25,630
Total Organization - 41637209 - LANDSCAPE MAINTENANCE		**-**	**31,610**
TOTAL 416 - CFD #16M VENTANA POINTE		**-**	**31,610**
418 - CFD #18M BADIOLA HOMES		**-**	
41837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	350
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,110
Total Organization - 41837209 - LANDSCAPE MAINTENANCE		**-**	**4,460**
TOTAL 418 - CFD #18M BADIOLA HOMES		**-**	**4,460**
420 - CFD #20M		**-**	
42037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,640
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	16,440
Total Organization - 42037209 - LANDSCAPE MAINTENANCE		**-**	**20,080**
TOTAL 420 - CFD #20M		**-**	**20,080**
421 - CFD #21M		**-**	
42137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,830
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	19,900

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 42137209 - LANDSCAPE MAINTENANCE		**-**	**21,730**
TOTAL 421 - CFD #21M		**-**	**21,730**
423 - CFD #23M		**-**	
42337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	210
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	10,710
Total Organization - 42337209 - LANDSCAPE MAINTENANCE		**-**	**10,920**
TOTAL 423 - CFD #23M		**-**	**10,920**
424 - CFD #24M		**-**	
42437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,040
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	26,280
Total Organization - 42437209 - LANDSCAPE MAINTENANCE		**-**	**28,320**
TOTAL 424 - CFD #24M		**-**	**28,320**
425 - CFD #25M		**-**	
42537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,800
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	47,910
Total Organization - 42537209 - LANDSCAPE MAINTENANCE		**-**	**53,710**
TOTAL 425 - CFD #25M		**-**	**53,710**
427 - CFD #27M		**-**	
42737209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	38,280	
	TO GENERAL FUND #101 - COST ALLOCATION	-	6,950
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	23,680
Total Organization - 42737209 - LANDSCAPE MAINTENANCE		**38,280**	**30,630**
TOTAL 427 - CFD #27M		**38,280**	**30,630**
428 - CFD #28M		**-**	
42837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	9,990
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	100,690
Total Organization - 42837209 - LANDSCAPE MAINTENANCE		**-**	**110,680**
TOTAL 428 - CFD #28M		**-**	**110,680**
429 - CFD #29M		**-**	

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Fund/Organization	Purpose	Transfer In	Transfer Out
42937209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	33,000	
	TO GENERAL FUND #101 - COST ALLOCATION	-	3,970
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	17,090
Total Organization - 42937209 - LANDSCAPE MAINTENANCE		**33,000**	**21,060**
TOTAL 429 - CFD #29M		**33,000**	**21,060**
430 - CFD #30M		**-**	
43037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	15,710
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	142,870
Total Organization - 43037209 - LANDSCAPE MAINTENANCE		**-**	**158,580**
TOTAL 430 - CFD #30M		**-**	**158,580**
431 - CFD #31 CITRUS HEIGHTS NO		**-**	
43137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	28,000
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	162,800
Total Organization - 43137209 - LANDSCAPE MAINTENANCE		**-**	**190,800**
TOTAL 431 - CFD #31 CITRUS HEIGHTS NO		**-**	**190,800**
432 - CFD #32M		**-**	
43237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	570
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	14,600
Total Organization - 43237209 - LANDSCAPE MAINTENANCE		**-**	**15,170**
TOTAL 432 - CFD #32M		**-**	**15,170**
433 - CFD #33M EMPIRE LIGHTING		**-**	
43337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,680
Total Organization - 43337209 - LANDSCAPE MAINTENANCE		**-**	**8,680**
TOTAL 433 - CFD #33M EMPIRE LIGHTING		**-**	**8,680**
434 - CFD #34 EMPIRE DET BASIN		**-**	
43437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,260
Total Organization - 43437209 - LANDSCAPE MAINTENANCE		**-**	**2,260**
TOTAL 434 - CFD #34 EMPIRE DET BASIN		**-**	**2,260**
435 - CFD #35M		**-**	

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Fund/Organization	Purpose	Transfer In	Transfer Out
43537202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	117,850	
Total Organization - 43537202 - PARKS		**117,850**	
43537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	106,880
Total Organization - 43537209 - LANDSCAPE MAINTENANCE		**-**	**106,880**
TOTAL 435 - CFD #35M		**117,850**	**106,880**
436 - CFD #36M		**-**	
43637209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	7,570	
	TO GENERAL FUND #101 - COST ALLOCATION	-	2,590
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	18,060
Total Organization - 43637209 - LANDSCAPE MAINTENANCE		**7,570**	**20,650**
TOTAL 436 - CFD #36M		**7,570**	**20,650**
437 - CFD #37 MONTELAGO		**-**	
43737209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	56,830	
	TO GENERAL FUND #101 - COST ALLOCATION	-	16,600
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	41,640
Total Organization - 43737209 - LANDSCAPE MAINTENANCE		**56,830**	**58,240**
TOTAL 437 - CFD #37 MONTELAGO		**56,830**	**58,240**
438 - CFD #38M		**-**	
43837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,810
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	108,150
Total Organization - 43837209 - LANDSCAPE MAINTENANCE		**-**	**116,960**
TOTAL 438 - CFD #38M		**-**	**116,960**
439 - CFD #39M		**-**	
43937209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	60	
	TO GENERAL FUND #101 - COST ALLOCATION	-	1,980
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	14,600
Total Organization - 43937209 - LANDSCAPE MAINTENANCE		**60**	**16,580**
TOTAL 439 - CFD #39M		**60**	**16,580**
440 - CFD #40M		**-**	

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Fund/Organization	Purpose	Transfer In	Transfer Out
44037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	160
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	7,670
Total Organization - 44037209 - LANDSCAPE MAINTENANCE		**-**	**7,830**
TOTAL 440 - CFD #40M		**-**	**7,830**
441 - CFD #41M		**-**	
44137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,170
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	6,920
Total Organization - 44137209 - LANDSCAPE MAINTENANCE		**-**	**8,090**
TOTAL 441 - CFD #41M		**-**	**8,090**
442 - CFD #42M		**-**	
44237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,250
Total Organization - 44237209 - LANDSCAPE MAINTENANCE		**-**	**7,250**
TOTAL 442 - CFD #42M		**-**	**7,250**
444 - CFD #44M		**-**	
44437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,030
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,190
Total Organization - 44437209 - LANDSCAPE MAINTENANCE		**-**	**6,220**
TOTAL 444 - CFD #44M		**-**	**6,220**
445 - CFD #45M		**-**	
44537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	9,730
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	47,590
Total Organization - 44537209 - LANDSCAPE MAINTENANCE		**-**	**57,320**
TOTAL 445 - CFD #45M		**-**	**57,320**
446 - CFD #46M		**-**	
44637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,070
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	20,440
Total Organization - 44637209 - LANDSCAPE MAINTENANCE		**-**	**24,510**
TOTAL 446 - CFD #46M		**-**	**24,510**
447 - CFD #47M		**-**	

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Fund/Organization	Purpose	Transfer In	Transfer Out
44737209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	9,680	
	TO GENERAL FUND #101 - COST ALLOCATION	-	1,610
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,870
Total Organization - 44737209 - LANDSCAPE MAINTENANCE		**9,680**	**6,480**
TOTAL 447 - CFD #47M		**9,680**	**6,480**
448 - CFD #48M		**-**	
44837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,710
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	25,960
Total Organization - 44837209 - LANDSCAPE MAINTENANCE		**-**	**31,670**
TOTAL 448 - CFD #48M		**-**	**31,670**
449 - CFD #49M		**-**	
44937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,420
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,870
Total Organization - 44937209 - LANDSCAPE MAINTENANCE		**-**	**6,290**
TOTAL 449 - CFD #49M		**-**	**6,290**
450 - CFD #50M		**-**	
45037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,150
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	28,010
Total Organization - 45037209 - LANDSCAPE MAINTENANCE		**-**	**30,160**
TOTAL 450 - CFD #50M		**-**	**30,160**
451 - CFD #51M		**-**	
45137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,660
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	31,580
Total Organization - 45137209 - LANDSCAPE MAINTENANCE		**-**	**39,240**
TOTAL 451 - CFD #51M		**-**	**39,240**
453 - CFD #53M		**-**	
45337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	580
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,650
Total Organization - 45337209 - LANDSCAPE MAINTENANCE		**-**	**5,230**

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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 453 - CFD #53M		**-**	**5,230**
454 - CFD #54M		**-**	
45437209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	15,300	
	TO GENERAL FUND #101 - COST ALLOCATION	-	4,310
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	11,360
Total Organization - 45437209 - LANDSCAPE MAINTENANCE		**15,300**	**15,670**
TOTAL 454 - CFD #54M		**15,300**	**15,670**
455 - CFD #55M		**-**	
45537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	610
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	2,600
Total Organization - 45537209 - LANDSCAPE MAINTENANCE		**-**	**3,210**
TOTAL 455 - CFD #55M		**-**	**3,210**
456 - CFD #56M		**-**	
45637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	90
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	24,680
Total Organization - 45637209 - LANDSCAPE MAINTENANCE		**-**	**24,770**
TOTAL 456 - CFD #56M		**-**	**24,770**
457 - CFD #57M		**-**	
45737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,690
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,870
Total Organization - 45737209 - LANDSCAPE MAINTENANCE		**-**	**6,560**
TOTAL 457 - CFD #57M		**-**	**6,560**
458 - CFD #58M		**-**	
45837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	110
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,970
Total Organization - 45837209 - LANDSCAPE MAINTENANCE		**-**	**4,080**
TOTAL 458 - CFD #58M		**-**	**4,080**
459 - CFD #59M		**-**	
45937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	110

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Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 45937209 - LANDSCAPE MAINTENANCE		**-**	**110**
TOTAL 459 - CFD #59M		**-**	**110**
460 - CFD #60M		**-**	
46037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,220
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,650
Total Organization - 46037209 - LANDSCAPE MAINTENANCE		**-**	**5,870**
TOTAL 460 - CFD #60M		**-**	**5,870**
461 - CFD #61M		**-**	
46137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,810
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	26,280
Total Organization - 46137209 - LANDSCAPE MAINTENANCE		**-**	**29,090**
TOTAL 461 - CFD #61M		**-**	**29,090**
462 - CFD #62M		**-**	
46237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	690
Total Organization - 46237209 - LANDSCAPE MAINTENANCE		**-**	**690**
TOTAL 462 - CFD #62M		**-**	**690**
463 - CFD #63M		**-**	
46337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,730
Total Organization - 46337209 - LANDSCAPE MAINTENANCE		**-**	**3,730**
TOTAL 463 - CFD #63M		**-**	**3,730**
465 - CFD #65M		**-**	
46537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	970
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	9,730
Total Organization - 46537209 - LANDSCAPE MAINTENANCE		**-**	**10,700**
TOTAL 465 - CFD #65M		**-**	**10,700**
466 - CFD #66M		**-**	
46637209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	2,850	
	TO GENERAL FUND #101 - COST ALLOCATION	-	2,850

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Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 46637209 - LANDSCAPE MAINTENANCE		**2,850**	**2,850**
TOTAL 466 - CFD #66M		**2,850**	**2,850**
467 - CFD #67M		**-**	
46737209 - LANDSCAPE MAINTENANCE	TO VARIOUS FUNDS - PARK MAINTENANCE	-	21,630
Total Organization - 46737209 - LANDSCAPE MAINTENANCE		**-**	**21,630**
TOTAL 467 - CFD #67M		**-**	**21,630**
468 - CFD #68M		**-**	
46837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,730
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	11,250
Total Organization - 46837209 - LANDSCAPE MAINTENANCE		**-**	**12,980**
TOTAL 468 - CFD #68M		**-**	**12,980**
469 - CFD #69M		**-**	
46937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	15,910
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	76,550
Total Organization - 46937209 - LANDSCAPE MAINTENANCE		**-**	**92,460**
TOTAL 469 - CFD #69M		**-**	**92,460**
470 - CFD #70 AVELLINO		**-**	
47037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,300
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	34,460
Total Organization - 47037209 - LANDSCAPE MAINTENANCE		**-**	**39,760**
TOTAL 470 - CFD #70 AVELLINO		**-**	**39,760**
471 - CFD #71 SIERRA CREST		**-**	
47137202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	28,110	
Total Organization - 47137202 - PARKS		**28,110**	
47137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	21,450
Total Organization - 47137209 - LANDSCAPE MAINTENANCE		**-**	**21,450**
TOTAL 471 - CFD #71 SIERRA CREST		**28,110**	**21,450**
472 - CFD #72M		**-**	

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Fund/Organization	Purpose	Transfer In	Transfer Out
47237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,070
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,520
Total Organization - 47237209 - LANDSCAPE MAINTENANCE		**-**	**6,590**
TOTAL 472 - CFD #72M		**-**	**6,590**
473 - CFD #73M		**-**	
47337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,130
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	34,160
Total Organization - 47337209 - LANDSCAPE MAINTENANCE		**-**	**37,290**
TOTAL 473 - CFD #73M		**-**	**37,290**
474 - CFD #74M		**-**	
47437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,880
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	48,480
Total Organization - 47437209 - LANDSCAPE MAINTENANCE		**-**	**52,360**
TOTAL 474 - CFD #74M		**-**	**52,360**
475 - CFD #75M		**-**	
47537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,000
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	7,880
Total Organization - 47537209 - LANDSCAPE MAINTENANCE		**-**	**8,880**
TOTAL 475 - CFD #75M		**-**	**8,880**
476 - CFD #76M		**-**	
47637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,480
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,040
Total Organization - 47637209 - LANDSCAPE MAINTENANCE		**-**	**8,520**
TOTAL 476 - CFD #76M		**-**	**8,520**
477 - CFD #77M		**-**	
47737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,000
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,840
Total Organization - 47737209 - LANDSCAPE MAINTENANCE		**-**	**6,840**
TOTAL 477 - CFD #77M		**-**	**6,840**

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Fund/Organization	Purpose	Transfer In	Transfer Out
478 - CFD #78M		**-**	
47837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,590
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	56,490
Total Organization - 47837209 - LANDSCAPE MAINTENANCE		**-**	**61,080**
TOTAL 478 - CFD #78M		**-**	**61,080**
479 - CFD #79M		**-**	
47937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	80
Total Organization - 47937209 - LANDSCAPE MAINTENANCE		**-**	**80**
TOTAL 479 - CFD #79M		**-**	**80**
480 - CFD #80 BELLA STRADA		**-**	
48037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	14,400
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	109,880
Total Organization - 48037209 - LANDSCAPE MAINTENANCE		**-**	**124,280**
TOTAL 480 - CFD #80 BELLA STRADA		**-**	**124,280**
481 - CFD #81M		**-**	
48137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	13,310
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	35,540
Total Organization - 48137209 - LANDSCAPE MAINTENANCE		**-**	**48,850**
TOTAL 481 - CFD #81M		**-**	**48,850**
483 - CFD #83M		**-**	
48337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,180
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	28,010
Total Organization - 48337209 - LANDSCAPE MAINTENANCE		**-**	**31,190**
TOTAL 483 - CFD #83M		**-**	**31,190**
484 - CFD #84M		**-**	
48437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,080
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	8,510
Total Organization - 48437209 - LANDSCAPE MAINTENANCE		**-**	**9,590**
TOTAL 484 - CFD #84M		**-**	**9,590**

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Fund/Organization	Purpose	Transfer In	Transfer Out
485 - CFD #85 THE MEADOWS		**-**	
48537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	36,190
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	1,090
Total Organization - 48537209 - LANDSCAPE MAINTENANCE		**-**	**37,280**
TOTAL 485 - CFD #85 THE MEADOWS		**-**	**37,280**
486 - CFD #86 ETIWANDA RIDGE		**-**	
48637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,400
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	29,810
Total Organization - 48637209 - LANDSCAPE MAINTENANCE		**-**	**34,210**
TOTAL 486 - CFD #86 ETIWANDA RIDGE		**-**	**34,210**
487 - CFD #87 EL PASEO		**-**	
48737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,710
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	63,610
Total Organization - 48737209 - LANDSCAPE MAINTENANCE		**-**	**67,320**
TOTAL 487 - CFD #87 EL PASEO		**-**	**67,320**
488 - CFD #88 SIERRA CREST II		**-**	
48837202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	10,420	
Total Organization - 48837202 - PARKS		**10,420**	
48837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,470
Total Organization - 48837209 - LANDSCAPE MAINTENANCE		**-**	**8,470**
TOTAL 488 - CFD #88 SIERRA CREST II		**10,420**	**8,470**
489 - CFD #89 BELROSE		**-**	
48937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,160
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	29,790
Total Organization - 48937209 - LANDSCAPE MAINTENANCE		**-**	**32,950**
TOTAL 489 - CFD #89 BELROSE		**-**	**32,950**
490 - CFD #90 SUMMIT AT ROSENA		**-**	
49037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	27,350
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	51,580

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 49037209 - LANDSCAPE MAINTENANCE		**-**	**78,930**
TOTAL 490 - CFD #90 SUMMIT AT ROSENA		**-**	**78,930**
491 - CFD #91M		**-**	
49137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	2,270
Total Organization - 49137209 - LANDSCAPE MAINTENANCE		**-**	**2,320**
TOTAL 491 - CFD #91M		**-**	**2,320**
492 - CFD #92M		**-**	
49237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	810
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,550
Total Organization - 49237209 - LANDSCAPE MAINTENANCE		**-**	**6,360**
TOTAL 492 - CFD #92M		**-**	**6,360**
493 - CFD #93M		**-**	
49337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,600
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,390
Total Organization - 49337209 - LANDSCAPE MAINTENANCE		**-**	**5,990**
TOTAL 493 - CFD #93M		**-**	**5,990**
494 - CFD #94M		**-**	
49437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	1,700
Total Organization - 49437209 - LANDSCAPE MAINTENANCE		**-**	**1,750**
TOTAL 494 - CFD #94M		**-**	**1,750**
495 - CFD #95 SUMMIT AT ROSENA II		**-**	
49537202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	3,200	
Total Organization - 49537202 - PARKS		**3,200**	
49537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	23,030
Total Organization - 49537209 - LANDSCAPE MAINTENANCE		**-**	**23,030**
TOTAL 495 - CFD #95 SUMMIT AT ROSENA II		**3,200**	**23,030**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
496 - CFD #96M TR. 19957		**-**	
49637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,100
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,120
Total Organization - 49637209 - LANDSCAPE MAINTENANCE		**-**	**4,220**
TOTAL 496 - CFD #96M TR. 19957		**-**	**4,220**
497 - CFD #97M		**-**	
49737209 - LANDSCAPE MAINTENANCE	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,690
Total Organization - 49737209 - LANDSCAPE MAINTENANCE		**-**	**3,690**
TOTAL 497 - CFD #97M		**-**	**3,690**
498 - CFD #98M		**-**	
49837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	2,550
Total Organization - 49837209 - LANDSCAPE MAINTENANCE		**-**	**2,600**
TOTAL 498 - CFD #98M		**-**	**2,600**
500 - CFD #100M TR 2023		**-**	
50037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,870
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	54,720
Total Organization - 50037209 - LANDSCAPE MAINTENANCE		**-**	**58,590**
TOTAL 500 - CFD #100M TR 2023		**-**	**58,590**
501 - CFD #101M		**-**	
50137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,410
Total Organization - 50137209 - LANDSCAPE MAINTENANCE		**-**	**3,460**
TOTAL 501 - CFD #101M		**-**	**3,460**
502 - CFD #102M		**-**	
50237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	1,700
Total Organization - 50237209 - LANDSCAPE MAINTENANCE		**-**	**1,750**
TOTAL 502 - CFD #102M		**-**	**1,750**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
503 - CFD #103M ESTRADA		**-**	
50337209 - LANDSCAPE MAINTENANCE	TO VARIOUS FUNDS - PARK MAINTENANCE	-	1,130
Total Organization - 50337209 - LANDSCAPE MAINTENANCE		**-**	**1,130**
TOTAL 503 - CFD #103M ESTRADA		**-**	**1,130**
504 - CFD #104M		**-**	
50437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	920
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,690
Total Organization - 50437209 - LANDSCAPE MAINTENANCE		**-**	**4,610**
TOTAL 504 - CFD #104M		**-**	**4,610**
505 - CFD #105M TR 20346		**-**	
50537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,010
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	28,030
Total Organization - 50537209 - LANDSCAPE MAINTENANCE		**-**	**31,040**
TOTAL 505 - CFD #105M TR 20346		**-**	**31,040**
506 - CFD #106 MOUNTAINVIEW		**-**	
50637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,280
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	44,230
Total Organization - 50637209 - LANDSCAPE MAINTENANCE		**-**	**47,510**
TOTAL 506 - CFD #106 MOUNTAINVIEW		**-**	**47,510**
507 - CFD #107 HIGHLAND		**-**	
50737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	760
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	30,330
Total Organization - 50737209 - LANDSCAPE MAINTENANCE		**-**	**31,090**
TOTAL 507 - CFD #107 HIGHLAND		**-**	**31,090**
509 - CFD#109 NARRA HILLS		**-**	
50937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	16,890
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	137,210
Total Organization - 50937209 - LANDSCAPE MAINTENANCE		**-**	**154,100**
TOTAL 509 - CFD#109 NARRA HILLS		**-**	**154,100**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
510 - CFD #510M		**-**	
51037209 - LANDSCAPE MAINTENANCE	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,100
Total Organization - 51037209 - LANDSCAPE MAINTENANCE		**-**	**5,100**
TOTAL 510 - CFD #510M		**-**	**5,100**
511 - CFD #511 MONTERADO		**-**	
51137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,360
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	56,130
Total Organization - 51137209 - LANDSCAPE MAINTENANCE		**-**	**57,490**
TOTAL 511 - CFD #511 MONTERADO		**-**	**57,490**
512 - CFD #512 THE GARDENS		**-**	
51237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	13,110
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	149,120
Total Organization - 51237209 - LANDSCAPE MAINTENANCE		**-**	**162,230**
TOTAL 512 - CFD #512 THE GARDENS		**-**	**162,230**
580 - GENERAL DEBT SERVICE		**-**	
58028200 - GENERAL DEBT SERVICE	FROM FIRE ASSESSMENT FUND #631 - 2021 LRBS	260,000	
	FROM GENERAL FUND #101 - 2014 LRBS	2,606,800	
Total Organization - 58028200 - GENERAL DEBT SERVICE		**2,866,800**	
TOTAL 580 - GENERAL DEBT SERVICE		**2,866,800**	
601 - CAPITAL REINVESTMENT		**-**	
60137104 - STREET MAINTENANCE	FROM GENERAL FUND #101 - RECURRING CITY SLURRY SEAL	1,500,000	
	FROM GENERAL FUND #101 - RECURRING CITYWIDE SIDEWALK RECONSTRUCTION	700,000	
	FROM GENERAL FUND #101 - RECURRING SIDEWALK REHABILITATION PROJECT	300,000	
Total Organization - 60137104 - STREET MAINTENANCE		**2,500,000**	
TOTAL 601 - CAPITAL REINVESTMENT		**2,500,000**	
604 - CAPITAL PROJECT -TUT		**-**	
60437000 - PW ADMIN - TUT	FROM GENERAL FUND #101 - CAPITAL PROJECTS TUT	21,370,380	
Total Organization - 60437000 - PW ADMIN - TUT		**21,370,380**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 604 - CAPITAL PROJECT -TUT		**21,370,380**	
620 - SAN SEVAINE FLOOD CONTROL		**-**	
62037000 - SAN SEVAINE ENG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	39,250
Total Organization - 62037000 - SAN SEVAINE ENG ADMIN		**-**	**39,250**
TOTAL 620 - SAN SEVAINE FLOOD CONTROL		**-**	**39,250**
622 - STORM DRAIN		**-**	
62237000 - STORM DRAIN ADMIN-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	106,310
Total Organization - 62237000 - STORM DRAIN ADMIN-ENG		**-**	**106,310**
TOTAL 622 - STORM DRAIN		**-**	**106,310**
623 - SEWER EXPANSION		**-**	
62330140 - IEUA CONNECTION-PASS THRU	TO GENERAL FUND #101 - COST ALLOCATION	-	3,750
Total Organization - 62330140 - IEUA CONNECTION-PASS THRU		**-**	**3,750**
TOTAL 623 - SEWER EXPANSION		**-**	**3,750**
630 - CIRCULATION MITIGATION		**-**	
63034105 - PLANNING CIRCULATION IMPROVEME	TO GENERAL FUND #101 - COST ALLOCATION	-	46,120
Total Organization - 63034105 - PLANNING CIRCULATION IMPROVEME		**-**	**46,120**
TOTAL 630 - CIRCULATION MITIGATION		**-**	**46,120**
631 - FIRE ASSESSMENT		**-**	
63134105 - FIRE ASSESSMENT PROJECTS	TO GENERAL DEBT SVC FUND #580 - 2021 LRBS	-	260,000
Total Organization - 63134105 - FIRE ASSESSMENT PROJECTS		**-**	**260,000**
TOTAL 631 - FIRE ASSESSMENT		**-**	**260,000**
632 - GENERAL GOVERNMENT		**-**	
63234105 - PUBLIC FAC DIF-CDA/PLN	TO GENERAL FUND #101 - COST ALLOCATION	-	48,490
Total Organization - 63234105 - PUBLIC FAC DIF-CDA/PLN		**-**	**48,490**
TOTAL 632 - GENERAL GOVERNMENT		**-**	**48,490**
633 - LANDSCAPE MEDIANS		**-**	
63334105 - LANDSCAPE DIF-CDA/PLN	TO GENERAL FUND #101 - COST ALLOCATION	-	35,170
Total Organization - 63334105 - LANDSCAPE DIF-CDA/PLN		**-**	**35,170**

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 633 - LANDSCAPE MEDIANS		**-**	**35,170**
634 - LIBRARY CAP IMPROVEMENT		**-**	
63434105 - LIBRARY DIF-CDS/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	31,700
Total Organization - 63434105 - LIBRARY DIF-CDS/SP		**-**	**31,700**
TOTAL 634 - LIBRARY CAP IMPROVEMENT		**-**	**31,700**
635 - PARKS DEVELOPMENT		**-**	
63537000 - PARKS DEV CAP FD-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	34,580
Total Organization - 63537000 - PARKS DEV CAP FD-ENG		**-**	**34,580**
TOTAL 635 - PARKS DEVELOPMENT		**-**	**34,580**
636 - POLICE CAPITAL FACILITIES		**-**	
63634105 - POLICE FAC DIF-CDA/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	70,280
Total Organization - 63634105 - POLICE FAC DIF-CDA/SP		**-**	**70,280**
TOTAL 636 - POLICE CAPITAL FACILITIES		**-**	**70,280**
668 - CFD #90 SUMMIT @ ROSENA PH 1		**-**	
66837000 - CFD #90 SUMMIT @ ROSENA PH I	TO GENERAL FUND #101 - COST ALLOCATION	-	58,330
Total Organization - 66837000 - CFD #90 SUMMIT @ ROSENA PH I		**-**	**58,330**
TOTAL 668 - CFD #90 SUMMIT @ ROSENA PH 1		**-**	**58,330**
669 - CFD #95 SUMMIT AT ROSENA II		**-**	
66937000 - CFD #95 SUMMIT @ ROSENA II	TO GENERAL FUND #101 - COST ALLOCATION	-	24,800
Total Organization - 66937000 - CFD #95 SUMMIT @ ROSENA II		**-**	**24,800**
TOTAL 669 - CFD #95 SUMMIT AT ROSENA II		**-**	**24,800**
701 - SEWER MAINT & OPERATIONS		**-**	
70128500 - SEWER BILLING	TO GENERAL FUND #101 - COST ALLOCATION	-	2,304,670
	TO SEWER REPLACEMENT FUND #703 - TO COVER OPERATING EXPENDITURES	-	400,000
Total Organization - 70128500 - SEWER BILLING		**-**	**2,704,670**
TOTAL 701 - SEWER MAINT & OPERATIONS		**-**	**2,704,670**
702 - SEWER CAPITAL PROJECTS		**-**	
70237000 - ENG SEWER IMPROVEMENT AD	TO GENERAL FUND #101 - COST ALLOCATION	-	4,320

City of Fontana
Schedule of Interfund Transfers - continued
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Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 70237000 - ENG SEWER IMPROVEMENT AD		**-**	**4,320**
TOTAL 702 - SEWER CAPITAL PROJECTS		**-**	**4,320**
703 - SEWER REPLACEMENT		**-**	
70337117 - SEWER LINE REPLACEMENT	FROM SEWER MAINT & OPERATIONS FUND #701 - TO COVER OPERATING EXPENDITURES	400,000	
	TO GENERAL FUND #101 - COST ALLOCATION	-	274,540
Total Organization - 70337117 - SEWER LINE REPLACEMENT		**400,000**	**274,540**
TOTAL 703 - SEWER REPLACEMENT		**400,000**	**274,540**
720 - STAGE RED		**-**	
72030100 - STAGE RED ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	19,710
Total Organization - 72030100 - STAGE RED ADMIN		**-**	**19,710**
TOTAL 720 - STAGE RED		**-**	**19,710**
751 - FLEET OPERATIONS		**-**	
75137305 - FLEET MAINTENANCE	FROM GENERAL FUND #101 - FLEET MAINTENANCE	250,000	
Total Organization - 75137305 - FLEET MAINTENANCE		**250,000**	
TOTAL 751 - FLEET OPERATIONS		**250,000**	
Total City of Fontana		**67,705,710**	**67,705,710**

Fontana Fire District
Schedule of Interfund Transfers
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT		**-**	
21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - CAPITAL RESERVE	-	3,000,000
Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		**-**	**3,000,000**
TOTAL 210 - FONTANA FIRE DISTRICT		**-**	**3,000,000**
610 - FIRE CAPITAL PROJECTS		**-**	
61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - CAPITAL RESERVE	3,000,000	
Total Organization - 61050000 - FIRE CAPITAL PROJ		**3,000,000**	
TOTAL 610 - FIRE CAPITAL PROJECTS		**3,000,000**	
Total Fontana Fire District		**3,000,000**	**3,000,000**
Total Interfund Transfers		**70,705,710**	**70,705,710**

City of Fontana
Schedule of Interfund Transfers
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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	-	7,077,790
	TO FACILITY MAINT FUND #102 - HARDWARE REPLACEMENT PROGRAM	-	2,113,900
Total Organization - 10126000 - IT ADMINISTRATION		**-**	**9,191,690**
10128000 - MANAGEMENT SERVICES	FROM MUNI SVCS FISCAL IMPACT FUND #201 - ANNUAL ALLOCATION	1,254,170	
	FROM VARIOUS FUNDS - COST ALLOCATION	7,942,650	
Total Organization - 10128000 - MANAGEMENT SERVICES		**9,196,820**	
10128200 - ACCOUNTING	TO GENERAL DEBT SERVICE FUND #580 - 2014 REF LRBS	-	2,605,930
Total Organization - 10128200 - ACCOUNTING		**-**	**2,605,930**
10128300 - PURCHASING	TO FACILITY MAINTENANCE FUND #103 - GENERAL OFFICE SERVICES	-	149,060
Total Organization - 10128300 - PURCHASING		**-**	**149,060**
10130102 - DSO OPERATING TRANSFERS	FROM CFD#1 FUND #401 - WEEKEND PARK COVERAGE	40,000	
	TO CAPITAL PROJECT TUT FUND #604 - CAPITAL PROJECTS TUT	-	22,009,920
	TO CAPITAL REINVESTMENT FUND #601 - RECURRING CITY SLURRY SEAL	-	1,500,000
	TO CAPITAL REINVESTMENT FUND #601 - RECURRING CITYWIDE SIDEWALK RECONSTRUCTION	-	700,000
	TO CAPITAL REINVESTMENT FUND #601 - RECURRING SIDEWALK REHABILITATION PROJECT	-	300,000
	TO FACILITY MAINTENANCE FUND #103 - DS FINANCE ADMINISTRATION	-	139,190
	TO FACILITY MAINTENANCE FUND #103 - FACILITY MAINTENANCE	-	8,752,750
	TO FACILITY MAINTENANCE FUND #103 - FACILITY PROJECT NON-CIP	-	133,940
	TO FACILITY MAINTENANCE FUND #103 - PARK UTILITIES	-	780,630
	TO VARIOUS CFDS - TO COVER OPERATING EXPENDITURES	-	2,950,070
Total Organization - 10130102 - DSO OPERATING TRANSFERS		**40,000**	**37,266,500**
10137202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	1,204,900	
Total Organization - 10137202 - PARKS		**1,204,900**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2026/2027

Fund/Organization	Purpose	Transfer In	Transfer Out
10140100 - ADMINISTRATIVE SERVICES	TO FLEET FUND #751 - FLEET MAINTENANCE	-	250,000
Total Organization - 10140100 - ADMINISTRATIVE SERVICES		**-**	**250,000**
10140200 - FIELD SERVICES-ADMIN	FROM CFD #1 SOUTHRIDGE VILLAGE #401 - CFD #1 POLICE SERVICES	2,396,180	
Total Organization - 10140200 - FIELD SERVICES-ADMIN		**2,396,180**	
10140231 - PATROL UNITS	TO GF OPERATING PROJECTS #110 - BIKE PATROL/CDBG	-	1,142,920
	TO GF OPERATING PROJECTS #110 - COPS 2020 GRANT	-	32,000
	TO GF OPERATING PROJECTS #110 - ENTERPRISE LEASE AGREEMENT	-	96,140
Total Organization - 10140231 - PATROL UNITS		**-**	**1,271,060**
TOTAL 101 - GENERAL FUND		**12,837,900**	**53,369,240**
102 - CITY TECHNOLOGY		**-**	
10226101 - APS BUSINESS SYSTEMS	FROM GENERAL FUND #101 - HARDWARE REPLACEMENT PROGRAM	2,113,900	
	FROM GENERAL FUND #101 - HARDWARE/SOFTWARE	7,077,790	
Total Organization - 10226101 - APS BUSINESS SYSTEMS		**9,191,690**	
TOTAL 102 - CITY TECHNOLOGY		**9,191,690**	
103 - FACILITY MAINTENANCE		**-**	
10328300 - GENERAL OFFICE SERVICES	FROM GENERAL FUND #101 - GENERAL OFFICE SERVICES	149,060	
Total Organization - 10328300 - GENERAL OFFICE SERVICES		**149,060**	
10330100 - DS ADMIN FINANCE	FROM GENERAL FUND #101 - DS FINANCE ADMINISTRATION	139,190	
Total Organization - 10330100 - DS ADMIN FINANCE		**139,190**	
10337303 - CITY PARKS UTILITIES GF	FROM GENERAL FUND #101 - PARK UTILITIES	780,630	
Total Organization - 10337303 - CITY PARKS UTILITIES GF		**780,630**	
10337317 - FACILITIES MAINTENANCE	FROM GENERAL FUND #101 - FACILITY MAINTENANCE	8,752,750	
Total Organization - 10337317 - FACILITIES MAINTENANCE		**8,752,750**	
10337350 - FACILITIES PROJECT - NON-CIP	FROM GENERAL FUND #101 - FACILITY PROJECT NON-CIP	133,940	
Total Organization - 10337350 - FACILITIES PROJECT - NON-CIP		**133,940**	
TOTAL 103 - FACILITY MAINTENANCE		**9,955,570**	
107 - RETIREE MEDICAL BENEFITS		**-**	
10715002 - RETIREE MEDICAL BENEFITS	FROM GENERAL FUND #101 - ANNUAL FUNDING	2,600,000	

City of Fontana
Schedule of Interfund Transfers - continued
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Fund/Organization	Purpose	Transfer In	Transfer Out
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		**-**	
11040199 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - ENTERPRISE LEASE AGREEMENT	96,140	
Total Organization - 11040199 - SPECIAL OPERATIONS PROJECT		**96,140**	
11040299 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - COPS 2020 GRANT	32,000	
Total Organization - 11040299 - SPECIAL OPERATIONS PROJECT		**32,000**	
11040399 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - BIKE PATROL/CDBG	1,142,920	
Total Organization - 11040399 - SPECIAL OPERATIONS PROJECT		**1,142,920**	
TOTAL 110 - GF OPERATING PROJECTS		**1,271,060**	
201 - MUNI SVCS FISCAL IMPACT		**-**	
20128100 - MSFIF ADMINISTRATION	TO GENERAL FUND #101 - ANNUAL ALLOCATION	-	1,254,170
Total Organization - 20128100 - MSFIF ADMINISTRATION		**-**	**1,254,170**
TOTAL 201 - MUNI SVCS FISCAL IMPACT		**-**	**1,254,170**
241 - AIR QUALITY MGMT DIST		**-**	
24137000 - AQMD-ENGINEERING	TO GENERAL FUND #101 - COST ALLOCATION	-	13,950
Total Organization - 24137000 - AQMD-ENGINEERING		**-**	**13,950**
TOTAL 241 - AIR QUALITY MGMT DIST		**-**	**13,950**
246 - MEASURE I 2010-2040 LOCAL		**-**	
24637014 - MI LOCAL COST ALLOCATION	TO GENERAL FUND #101 - COST ALLOCATION	-	465,750
Total Organization - 24637014 - MI LOCAL COST ALLOCATION		**-**	**465,750**
TOTAL 246 - MEASURE I 2010-2040 LOCAL		**-**	**465,750**
281 - GAS TAX (STATE)		**-**	
28137104 - STREET MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	398,480

City of Fontana
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Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 28137104 - STREET MAINTENANCE		**-**	**398,480**
TOTAL 281 - GAS TAX (STATE)		**-**	**398,480**
282 - SOLID WASTE MITIGATION		**-**	
28230113 - DS ADM-SOLID WASTE PROGRAM	TO GENERAL FUND #101 - COST ALLOCATION	-	324,870
Total Organization - 28230113 - DS ADM-SOLID WASTE PROGRAM		**-**	**324,870**
TOTAL 282 - SOLID WASTE MITIGATION		**-**	**324,870**
301 - GRANTS		**-**	
30130299 - HOUSING GRANT PROJECT	TO GENERAL FUND #101 - COST ALLOCATION	-	60,540
Total Organization - 30130299 - HOUSING GRANT PROJECT		**-**	**60,540**
TOTAL 301 - GRANTS		**-**	**60,540**
362 - CDBG		**-**	
36230200 - CDBG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	34,480
Total Organization - 36230200 - CDBG ADMIN		**-**	**34,480**
TOTAL 362 - CDBG		**-**	**34,480**
385 - AFTER SCHOOL PROGRAM		**-**	
38524101 - FELP-AFTER SCHOOL ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	277,900
Total Organization - 38524101 - FELP-AFTER SCHOOL ADMIN		**-**	**277,900**
TOTAL 385 - AFTER SCHOOL PROGRAM		**-**	**277,900**
386 - ASES ELO-P GRANT		**-**	
38624101 - ASES ELO-P ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	456,120
Total Organization - 38624101 - ASES ELO-P ADMIN		**-**	**456,120**
TOTAL 386 - ASES ELO-P GRANT		**-**	**456,120**
395 - LMD #1 CITY WIDE		**-**	
39537250 - LMD #1	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	902,600	
	TO GENERAL FUND #101 - COST ALLOCATION	-	215,180
Total Organization - 39537250 - LMD #1		**902,600**	**215,180**
TOTAL 395 - LMD #1 CITY WIDE		**902,600**	**215,180**
396 - LMD #2 VLG OF HERITAGE		**-**	

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Fund/Organization	Purpose	Transfer In	Transfer Out
39637202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	1,154,320	
	FROM VARIOUS FUNDS - PARK MAINTENANCE	419,330	
Total Organization - 39637202 - PARKS		**1,573,650**	
39637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	446,280
Total Organization - 39637209 - LANDSCAPE MAINTENANCE		**-**	**446,280**
TOTAL 396 - LMD #2 VLG OF HERITAGE		**1,573,650**	**446,280**
397 - LMD #3-1 EMPIRE CENTER		**-**	
39737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,350
Total Organization - 39737209 - LANDSCAPE MAINTENANCE		**-**	**7,350**
TOTAL 397 - LMD #3-1 EMPIRE CENTER		**-**	**7,350**
398 - LMD #3 HUNTER'S RIDGE		**-**	
39837202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	193,490	
Total Organization - 39837202 - PARKS		**193,490**	
39837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	151,380
Total Organization - 39837209 - LANDSCAPE MAINTENANCE		**-**	**151,380**
TOTAL 398 - LMD #3 HUNTER'S RIDGE		**193,490**	**151,380**
399 - LLMD #3 HUNTER'S RIDGE		**-**	
39937208 - STREET LIGHTS	TO GENERAL FUND #101 - COST ALLOCATION	-	3,460
Total Organization - 39937208 - STREET LIGHTS		**-**	**3,460**
TOTAL 399 - LLMD #3 HUNTER'S RIDGE		**-**	**3,460**
401 - CFD #1 SOUTHRIDGE VILLAGE		**-**	
40137202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	48,380	
	TO GENERAL FUND #101 - COST ALLOCATION	-	682,030
	TO GENERAL FUND #101 - WEEKEND PARK COVERAGE	-	40,000
Total Organization - 40137202 - PARKS		**48,380**	**722,030**
40140112 - POLICE SERVICES	TO GENERAL FUND #101 - CFD #1 POLICE SERVICES	-	2,396,180
Total Organization - 40140112 - POLICE SERVICES		**-**	**2,396,180**
TOTAL 401 - CFD #1 SOUTHRIDGE VILLAGE		**48,380**	**3,118,210**

City of Fontana
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Fund/Organization	Purpose	Transfer In	Transfer Out
403 - CFD #6-3A BELLGROVE II		**-**	
40337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	23,680
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	23,940
Total Organization - 40337209 - LANDSCAPE MAINTENANCE		**-**	**47,620**
TOTAL 403 - CFD #6-3A BELLGROVE II		**-**	**47,620**
404 - CFD #6-2 N MORNINGSIDE		**-**	
40437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	14,970
Total Organization - 40437209 - LANDSCAPE MAINTENANCE		**-**	**14,970**
TOTAL 404 - CFD #6-2 N MORNINGSIDE		**-**	**14,970**
405 - CFD #6-1 STRATHAM		**-**	
40537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	19,890
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	97,770
Total Organization - 40537209 - LANDSCAPE MAINTENANCE		**-**	**117,660**
TOTAL 405 - CFD #6-1 STRATHAM		**-**	**117,660**
406 - CFD #6 THE LANDINGS		**-**	
40637202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	162,550	
Total Organization - 40637202 - PARKS		**162,550**	
40637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	84,580
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,440
Total Organization - 40637209 - LANDSCAPE MAINTENANCE		**-**	**90,020**
TOTAL 406 - CFD #6 THE LANDINGS		**162,550**	**90,020**
407 - CFD #7 COUNTRY CLUB EST		**-**	
40737202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	20,890	
Total Organization - 40737202 - PARKS		**20,890**	
40737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	28,670
Total Organization - 40737209 - LANDSCAPE MAINTENANCE		**-**	**28,670**
TOTAL 407 - CFD #7 COUNTRY CLUB EST		**20,890**	**28,670**
408 - CFD #8 PRESLEY		**-**	
40837202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	6,300	

City of Fontana
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Fund/Organization	Purpose	Transfer In	Transfer Out
	FROM VARIOUS FUNDS - PARK MAINTENANCE	137,210	
Total Organization - 40837202 - PARKS		**143,510**	
40837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	35,460
Total Organization - 40837209 - LANDSCAPE MAINTENANCE		**-**	**35,460**
TOTAL 408 - CFD #8 PRESLEY		**143,510**	**35,460**
409 - CFD #9M MORNINGSIDE		**-**	
40937209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	101,770	
	TO GENERAL FUND #101 - COST ALLOCATION	-	23,920
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	94,310
Total Organization - 40937209 - LANDSCAPE MAINTENANCE		**101,770**	**118,230**
TOTAL 409 - CFD #9M MORNINGSIDE		**101,770**	**118,230**
410 - CFD #10M JURUPA IND		**-**	
41037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,530
Total Organization - 41037209 - LANDSCAPE MAINTENANCE		**-**	**6,530**
TOTAL 410 - CFD #10M JURUPA IND		**-**	**6,530**
412 - CFD #12 SIERRA LAKES		**-**	
41237202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	396,650	
Total Organization - 41237202 - PARKS		**396,650**	
41237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	180,690
Total Organization - 41237209 - LANDSCAPE MAINTENANCE		**-**	**180,690**
TOTAL 412 - CFD #12 SIERRA LAKES		**396,650**	**180,690**
413 - CFD #13M SUMMIT HEIGHTS		**-**	
41337202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	324,560	
	FROM VARIOUS FUNDS - PARK MAINTENANCE	195,460	
Total Organization - 41337202 - PARKS		**520,020**	
41337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	130,670
Total Organization - 41337209 - LANDSCAPE MAINTENANCE		**-**	**130,670**
TOTAL 413 - CFD #13M SUMMIT HEIGHTS		**520,020**	**130,670**

City of Fontana
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Fund/Organization	Purpose	Transfer In	Transfer Out
414 - CFD #14M SYCAMORE HILLS		**-**	
41437202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	40,450	
Total Organization - 41437202 - PARKS		**40,450**	
41437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	57,850
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	59,950
Total Organization - 41437209 - LANDSCAPE MAINTENANCE		**-**	**117,800**
TOTAL 414 - CFD #14M SYCAMORE HILLS		**40,450**	**117,800**
415 - CFD #15M SILVER RIDGE		**-**	
41537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	23,890
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	194,890
Total Organization - 41537209 - LANDSCAPE MAINTENANCE		**-**	**218,780**
TOTAL 415 - CFD #15M SILVER RIDGE		**-**	**218,780**
416 - CFD #16M VENTANA POINTE		**-**	
41637209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	2,650	
	TO GENERAL FUND #101 - COST ALLOCATION	-	6,190
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	25,630
Total Organization - 41637209 - LANDSCAPE MAINTENANCE		**2,650**	**31,820**
TOTAL 416 - CFD #16M VENTANA POINTE		**2,650**	**31,820**
418 - CFD #18M BADIOLA HOMES		**-**	
41837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	360
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,110
Total Organization - 41837209 - LANDSCAPE MAINTENANCE		**-**	**4,470**
TOTAL 418 - CFD #18M BADIOLA HOMES		**-**	**4,470**
420 - CFD #20M		**-**	
42037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,770
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	16,440
Total Organization - 42037209 - LANDSCAPE MAINTENANCE		**-**	**20,210**
TOTAL 420 - CFD #20M		**-**	**20,210**
421 - CFD #21M		**-**	

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Fund/Organization	Purpose	Transfer In	Transfer Out
42137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,890
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	19,900
Total Organization - 42137209 - LANDSCAPE MAINTENANCE		**-**	**21,790**
TOTAL 421 - CFD #21M		**-**	**21,790**
423 - CFD #23M		**-**	
42337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	220
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	10,710
Total Organization - 42337209 - LANDSCAPE MAINTENANCE		**-**	**10,930**
TOTAL 423 - CFD #23M		**-**	**10,930**
424 - CFD #24M		**-**	
42437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,110
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	26,280
Total Organization - 42437209 - LANDSCAPE MAINTENANCE		**-**	**28,390**
TOTAL 424 - CFD #24M		**-**	**28,390**
425 - CFD #25M		**-**	
42537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,000
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	47,910
Total Organization - 42537209 - LANDSCAPE MAINTENANCE		**-**	**53,910**
TOTAL 425 - CFD #25M		**-**	**53,910**
427 - CFD #27M		**-**	
42737209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	34,620	
	TO GENERAL FUND #101 - COST ALLOCATION	-	7,190
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	23,680
Total Organization - 42737209 - LANDSCAPE MAINTENANCE		**34,620**	**30,870**
TOTAL 427 - CFD #27M		**34,620**	**30,870**
428 - CFD #28M		**-**	
42837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	10,340
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	100,690
Total Organization - 42837209 - LANDSCAPE MAINTENANCE		**-**	**111,030**

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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 428 - CFD #28M		**-**	**111,030**
429 - CFD #29M		**-**	
42937209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	31,630	
	TO GENERAL FUND #101 - COST ALLOCATION	-	4,110
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	17,090
Total Organization - 42937209 - LANDSCAPE MAINTENANCE		**31,630**	**21,200**
TOTAL 429 - CFD #29M		**31,630**	**21,200**
430 - CFD #30M		**-**	
43037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	16,260
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	142,870
Total Organization - 43037209 - LANDSCAPE MAINTENANCE		**-**	**159,130**
TOTAL 430 - CFD #30M		**-**	**159,130**
431 - CFD #31 CITRUS HEIGHTS NO		**-**	
43137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	28,980
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	162,800
Total Organization - 43137209 - LANDSCAPE MAINTENANCE		**-**	**191,780**
TOTAL 431 - CFD #31 CITRUS HEIGHTS NO		**-**	**191,780**
432 - CFD #32M		**-**	
43237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	590
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	14,600
Total Organization - 43237209 - LANDSCAPE MAINTENANCE		**-**	**15,190**
TOTAL 432 - CFD #32M		**-**	**15,190**
433 - CFD #33M EMPIRE LIGHTING		**-**	
43337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,980
Total Organization - 43337209 - LANDSCAPE MAINTENANCE		**-**	**8,980**
TOTAL 433 - CFD #33M EMPIRE LIGHTING		**-**	**8,980**
434 - CFD #34 EMPIRE DET BASIN		**-**	
43437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,340
Total Organization - 43437209 - LANDSCAPE MAINTENANCE		**-**	**2,340**

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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 434 - CFD #34 EMPIRE DET BASIN		**-**	**2,340**
435 - CFD #35M		**-**	
43537202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	87,420	
Total Organization - 43537202 - PARKS		**87,420**	
43537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	110,620
Total Organization - 43537209 - LANDSCAPE MAINTENANCE		**-**	**110,620**
TOTAL 435 - CFD #35M		**87,420**	**110,620**
436 - CFD #36M		**-**	
43637209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	23,870	
	TO GENERAL FUND #101 - COST ALLOCATION	-	2,680
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	18,060
Total Organization - 43637209 - LANDSCAPE MAINTENANCE		**23,870**	**20,740**
TOTAL 436 - CFD #36M		**23,870**	**20,740**
437 - CFD #37 MONTELAGO		**-**	
43737209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	107,450	
	TO GENERAL FUND #101 - COST ALLOCATION	-	17,180
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	41,640
Total Organization - 43737209 - LANDSCAPE MAINTENANCE		**107,450**	**58,820**
TOTAL 437 - CFD #37 MONTELAGO		**107,450**	**58,820**
438 - CFD #38M		**-**	
43837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	9,120
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	108,150
Total Organization - 43837209 - LANDSCAPE MAINTENANCE		**-**	**117,270**
TOTAL 438 - CFD #38M		**-**	**117,270**
439 - CFD #39M		**-**	
43937209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	11,550	
	TO GENERAL FUND #101 - COST ALLOCATION	-	2,050
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	14,600
Total Organization - 43937209 - LANDSCAPE MAINTENANCE		**11,550**	**16,650**

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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 439 - CFD #39M		**11,550**	**16,650**
440 - CFD #40M		**-**	
44037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	170
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	7,670
Total Organization - 44037209 - LANDSCAPE MAINTENANCE		**-**	**7,840**
TOTAL 440 - CFD #40M		**-**	**7,840**
441 - CFD #41M		**-**	
44137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,210
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	6,920
Total Organization - 44137209 - LANDSCAPE MAINTENANCE		**-**	**8,130**
TOTAL 441 - CFD #41M		**-**	**8,130**
442 - CFD #42M		**-**	
44237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,500
Total Organization - 44237209 - LANDSCAPE MAINTENANCE		**-**	**7,500**
TOTAL 442 - CFD #42M		**-**	**7,500**
444 - CFD #44M		**-**	
44437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,070
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,190
Total Organization - 44437209 - LANDSCAPE MAINTENANCE		**-**	**6,260**
TOTAL 444 - CFD #44M		**-**	**6,260**
445 - CFD #45M		**-**	
44537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	10,070
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	47,590
Total Organization - 44537209 - LANDSCAPE MAINTENANCE		**-**	**57,660**
TOTAL 445 - CFD #45M		**-**	**57,660**
446 - CFD #46M		**-**	
44637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,210
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	20,440
Total Organization - 44637209 - LANDSCAPE MAINTENANCE		**-**	**24,650**

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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 446 - CFD #46M		**-**	**24,650**
447 - CFD #47M		**-**	
44737209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	14,900	
	TO GENERAL FUND #101 - COST ALLOCATION	-	1,670
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,870
Total Organization - 44737209 - LANDSCAPE MAINTENANCE		**14,900**	**6,540**
TOTAL 447 - CFD #47M		**14,900**	**6,540**
448 - CFD #48M		**-**	
44837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,910
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	25,960
Total Organization - 44837209 - LANDSCAPE MAINTENANCE		**-**	**31,870**
TOTAL 448 - CFD #48M		**-**	**31,870**
449 - CFD #49M		**-**	
44937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,470
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,870
Total Organization - 44937209 - LANDSCAPE MAINTENANCE		**-**	**6,340**
TOTAL 449 - CFD #49M		**-**	**6,340**
450 - CFD #50M		**-**	
45037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,230
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	28,010
Total Organization - 45037209 - LANDSCAPE MAINTENANCE		**-**	**30,240**
TOTAL 450 - CFD #50M		**-**	**30,240**
451 - CFD #51M		**-**	
45137209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	47,700	
	TO GENERAL FUND #101 - COST ALLOCATION	-	7,930
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	31,580
Total Organization - 45137209 - LANDSCAPE MAINTENANCE		**47,700**	**39,510**
TOTAL 451 - CFD #51M		**47,700**	**39,510**
453 - CFD #53M		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
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Fund/Organization	Purpose	Transfer In	Transfer Out
45337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	600
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,650
Total Organization - 45337209 - LANDSCAPE MAINTENANCE		**-**	**5,250**
TOTAL 453 - CFD #53M		**-**	**5,250**
454 - CFD #54M		**-**	
45437209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	40,040	
	TO GENERAL FUND #101 - COST ALLOCATION	-	4,460
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	11,360
Total Organization - 45437209 - LANDSCAPE MAINTENANCE		**40,040**	**15,820**
TOTAL 454 - CFD #54M		**40,040**	**15,820**
455 - CFD #55M		**-**	
45537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	630
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	2,600
Total Organization - 45537209 - LANDSCAPE MAINTENANCE		**-**	**3,230**
TOTAL 455 - CFD #55M		**-**	**3,230**
456 - CFD #56M		**-**	
45637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	90
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	24,680
Total Organization - 45637209 - LANDSCAPE MAINTENANCE		**-**	**24,770**
TOTAL 456 - CFD #56M		**-**	**24,770**
457 - CFD #57M		**-**	
45737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,750
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,870
Total Organization - 45737209 - LANDSCAPE MAINTENANCE		**-**	**6,620**
TOTAL 457 - CFD #57M		**-**	**6,620**
458 - CFD #58M		**-**	
45837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	110
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,970
Total Organization - 45837209 - LANDSCAPE MAINTENANCE		**-**	**4,080**

City of Fontana
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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 458 - CFD #58M		**-**	**4,080**
459 - CFD #59M		**-**	
45937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	110
Total Organization - 45937209 - LANDSCAPE MAINTENANCE		**-**	**110**
TOTAL 459 - CFD #59M		**-**	**110**
460 - CFD #60M		**-**	
46037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,260
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,650
Total Organization - 46037209 - LANDSCAPE MAINTENANCE		**-**	**5,910**
TOTAL 460 - CFD #60M		**-**	**5,910**
461 - CFD #61M		**-**	
46137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,910
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	26,280
Total Organization - 46137209 - LANDSCAPE MAINTENANCE		**-**	**29,190**
TOTAL 461 - CFD #61M		**-**	**29,190**
462 - CFD #62M		**-**	
46237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	710
Total Organization - 46237209 - LANDSCAPE MAINTENANCE		**-**	**710**
TOTAL 462 - CFD #62M		**-**	**710**
463 - CFD #63M		**-**	
46337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,860
Total Organization - 46337209 - LANDSCAPE MAINTENANCE		**-**	**3,860**
TOTAL 463 - CFD #63M		**-**	**3,860**
465 - CFD #65M		**-**	
46537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,000
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	9,730
Total Organization - 46537209 - LANDSCAPE MAINTENANCE		**-**	**10,730**
TOTAL 465 - CFD #65M		**-**	**10,730**

City of Fontana
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Fund/Organization	Purpose	Transfer In	Transfer Out
466 - CFD #66M		**-**	
46637209 - LANDSCAPE MAINTENANCE	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	2,950	
	TO GENERAL FUND #101 - COST ALLOCATION	-	2,950
Total Organization - 46637209 - LANDSCAPE MAINTENANCE		**2,950**	**2,950**
TOTAL 466 - CFD #66M		**2,950**	**2,950**
467 - CFD #67M		**-**	
46737209 - LANDSCAPE MAINTENANCE	TO VARIOUS FUNDS - PARK MAINTENANCE	-	21,630
Total Organization - 46737209 - LANDSCAPE MAINTENANCE		**-**	**21,630**
TOTAL 467 - CFD #67M		**-**	**21,630**
468 - CFD #68M		**-**	
46837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,790
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	11,250
Total Organization - 46837209 - LANDSCAPE MAINTENANCE		**-**	**13,040**
TOTAL 468 - CFD #68M		**-**	**13,040**
469 - CFD #69M		**-**	
46937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	16,470
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	76,220
Total Organization - 46937209 - LANDSCAPE MAINTENANCE		**-**	**92,690**
TOTAL 469 - CFD #69M		**-**	**92,690**
470 - CFD #70 AVELLINO		**-**	
47037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,490
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	34,460
Total Organization - 47037209 - LANDSCAPE MAINTENANCE		**-**	**39,950**
TOTAL 470 - CFD #70 AVELLINO		**-**	**39,950**
471 - CFD #71 SIERRA CREST		**-**	
47137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	22,200
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	11,290
Total Organization - 47137209 - LANDSCAPE MAINTENANCE		**-**	**33,490**
TOTAL 471 - CFD #71 SIERRA CREST		**-**	**33,490**

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Fund/Organization	Purpose	Transfer In	Transfer Out
472 - CFD #72M		**-**	
47237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,110
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,520
Total Organization - 47237209 - LANDSCAPE MAINTENANCE		**-**	**6,630**
TOTAL 472 - CFD #72M		**-**	**6,630**
473 - CFD #73M		**-**	
47337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,240
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	34,160
Total Organization - 47337209 - LANDSCAPE MAINTENANCE		**-**	**37,400**
TOTAL 473 - CFD #73M		**-**	**37,400**
474 - CFD #74M		**-**	
47437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,020
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	48,480
Total Organization - 47437209 - LANDSCAPE MAINTENANCE		**-**	**52,500**
TOTAL 474 - CFD #74M		**-**	**52,500**
475 - CFD #75M		**-**	
47537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,040
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	7,880
Total Organization - 47537209 - LANDSCAPE MAINTENANCE		**-**	**8,920**
TOTAL 475 - CFD #75M		**-**	**8,920**
476 - CFD #76M		**-**	
47637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,670
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	2,840
Total Organization - 47637209 - LANDSCAPE MAINTENANCE		**-**	**8,510**
TOTAL 476 - CFD #76M		**-**	**8,510**
477 - CFD #77M		**-**	
47737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,040
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,840
Total Organization - 47737209 - LANDSCAPE MAINTENANCE		**-**	**6,880**

City of Fontana
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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 477 - CFD #77M		**-**	**6,880**
478 - CFD #78M		**-**	
47837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,750
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	56,490
Total Organization - 47837209 - LANDSCAPE MAINTENANCE		**-**	**61,240**
TOTAL 478 - CFD #78M		**-**	**61,240**
479 - CFD #79M		**-**	
47937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	80
Total Organization - 47937209 - LANDSCAPE MAINTENANCE		**-**	**80**
TOTAL 479 - CFD #79M		**-**	**80**
480 - CFD #80 BELLA STRADA		**-**	
48037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	14,900
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	109,880
Total Organization - 48037209 - LANDSCAPE MAINTENANCE		**-**	**124,780**
TOTAL 480 - CFD #80 BELLA STRADA		**-**	**124,780**
481 - CFD #81M		**-**	
48137202 - PARKS	FROM GENERAL FUND #101 - TO COVER OPERATING EXPENDITURES	54,330	
Total Organization - 48137202 - PARKS		**54,330**	
48137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	13,780
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	35,350
Total Organization - 48137209 - LANDSCAPE MAINTENANCE		**-**	**49,130**
TOTAL 481 - CFD #81M		**54,330**	**49,130**
483 - CFD #83M		**-**	
48337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,290
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	28,010
Total Organization - 48337209 - LANDSCAPE MAINTENANCE		**-**	**31,300**
TOTAL 483 - CFD #83M		**-**	**31,300**
484 - CFD #84M		**-**	
48437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,120

City of Fontana
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Fund/Organization	Purpose	Transfer In	Transfer Out
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	8,510
Total Organization - 48437209 - LANDSCAPE MAINTENANCE		**-**	**9,630**
TOTAL 484 - CFD #84M		**-**	**9,630**
485 - CFD #85 THE MEADOWS		**-**	
48537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	37,460
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	44,240
Total Organization - 48537209 - LANDSCAPE MAINTENANCE		**-**	**81,700**
TOTAL 485 - CFD #85 THE MEADOWS		**-**	**81,700**
486 - CFD #86 ETIWANDA RIDGE		**-**	
48637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,550
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	29,810
Total Organization - 48637209 - LANDSCAPE MAINTENANCE		**-**	**34,360**
TOTAL 486 - CFD #86 ETIWANDA RIDGE		**-**	**34,360**
487 - CFD #87 EL PASEO		**-**	
48737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,840
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	63,610
Total Organization - 48737209 - LANDSCAPE MAINTENANCE		**-**	**67,450**
TOTAL 487 - CFD #87 EL PASEO		**-**	**67,450**
488 - CFD #88 SIERRA CREST II		**-**	
48837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,770
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	20,760
Total Organization - 48837209 - LANDSCAPE MAINTENANCE		**-**	**29,530**
TOTAL 488 - CFD #88 SIERRA CREST II		**-**	**29,530**
489 - CFD #89 BELROSE		**-**	
48937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,270
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	29,790
Total Organization - 48937209 - LANDSCAPE MAINTENANCE		**-**	**33,060**
TOTAL 489 - CFD #89 BELROSE		**-**	**33,060**
490 - CFD #90 SUMMIT AT ROSENA		**-**	

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Fund/Organization	Purpose	Transfer In	Transfer Out
49037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	28,310
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	50,620
Total Organization - 49037209 - LANDSCAPE MAINTENANCE		**-**	**78,930**
TOTAL 490 - CFD #90 SUMMIT AT ROSENA		**-**	**78,930**
491 - CFD #91M		**-**	
49137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	2,270
Total Organization - 49137209 - LANDSCAPE MAINTENANCE		**-**	**2,320**
TOTAL 491 - CFD #91M		**-**	**2,320**
492 - CFD #92M		**-**	
49237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	840
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,550
Total Organization - 49237209 - LANDSCAPE MAINTENANCE		**-**	**6,390**
TOTAL 492 - CFD #92M		**-**	**6,390**
493 - CFD #93M		**-**	
49337209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,660
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	4,390
Total Organization - 49337209 - LANDSCAPE MAINTENANCE		**-**	**6,050**
TOTAL 493 - CFD #93M		**-**	**6,050**
494 - CFD #94M		**-**	
49437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	1,700
Total Organization - 49437209 - LANDSCAPE MAINTENANCE		**-**	**1,750**
TOTAL 494 - CFD #94M		**-**	**1,750**
495 - CFD #95 SUMMIT AT ROSENA II		**-**	
49537202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	4,160	
Total Organization - 49537202 - PARKS		**4,160**	
49537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	23,840
Total Organization - 49537209 - LANDSCAPE MAINTENANCE		**-**	**23,840**

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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 495 - CFD #95 SUMMIT AT ROSENA II		**4,160**	**23,840**
496 - CFD #96M TR. 19957		**-**	
49637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,140
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,120
Total Organization - 49637209 - LANDSCAPE MAINTENANCE		**-**	**4,260**
TOTAL 496 - CFD #96M TR. 19957		**-**	**4,260**
497 - CFD #97M		**-**	
49737209 - LANDSCAPE MAINTENANCE	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,690
Total Organization - 49737209 - LANDSCAPE MAINTENANCE		**-**	**3,690**
TOTAL 497 - CFD #97M		**-**	**3,690**
498 - CFD #98M		**-**	
49837209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	2,550
Total Organization - 49837209 - LANDSCAPE MAINTENANCE		**-**	**2,600**
TOTAL 498 - CFD #98M		**-**	**2,600**
500 - CFD #100M TR 2023		**-**	
50037209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,010
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	54,720
Total Organization - 50037209 - LANDSCAPE MAINTENANCE		**-**	**58,730**
TOTAL 500 - CFD #100M TR 2023		**-**	**58,730**
501 - CFD #101M		**-**	
50137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,410
Total Organization - 50137209 - LANDSCAPE MAINTENANCE		**-**	**3,460**
TOTAL 501 - CFD #101M		**-**	**3,460**
502 - CFD #102M		**-**	
50237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	50
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	1,700
Total Organization - 50237209 - LANDSCAPE MAINTENANCE		**-**	**1,750**

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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 502 - CFD #102M		**-**	**1,750**
503 - CFD #103M ESTRADA		**-**	
50337209 - LANDSCAPE MAINTENANCE	TO VARIOUS FUNDS - PARK MAINTENANCE	-	1,130
Total Organization - 50337209 - LANDSCAPE MAINTENANCE		**-**	**1,130**
TOTAL 503 - CFD #103M ESTRADA		**-**	**1,130**
504 - CFD #104M		**-**	
50437209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	950
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	3,690
Total Organization - 50437209 - LANDSCAPE MAINTENANCE		**-**	**4,640**
TOTAL 504 - CFD #104M		**-**	**4,640**
505 - CFD #105M TR 20346		**-**	
50537209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,120
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	28,030
Total Organization - 50537209 - LANDSCAPE MAINTENANCE		**-**	**31,150**
TOTAL 505 - CFD #105M TR 20346		**-**	**31,150**
506 - CFD #106 MOUNTAINVIEW		**-**	
50637209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,390
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	44,230
Total Organization - 50637209 - LANDSCAPE MAINTENANCE		**-**	**47,620**
TOTAL 506 - CFD #106 MOUNTAINVIEW		**-**	**47,620**
507 - CFD #107 HIGHLAND		**-**	
50737209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	790
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	30,330
Total Organization - 50737209 - LANDSCAPE MAINTENANCE		**-**	**31,120**
TOTAL 507 - CFD #107 HIGHLAND		**-**	**31,120**
509 - CFD#109 NARRA HILLS		**-**	
50937209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	17,480
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	137,210
Total Organization - 50937209 - LANDSCAPE MAINTENANCE		**-**	**154,690**

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Fund/Organization	Purpose	Transfer In	Transfer Out
TOTAL 509 - CFD#109 NARRA HILLS		**-**	**154,690**
510 - CFD #510M		**-**	
51037209 - LANDSCAPE MAINTENANCE	TO VARIOUS FUNDS - PARK MAINTENANCE	-	5,100
Total Organization - 51037209 - LANDSCAPE MAINTENANCE		**-**	**5,100**
TOTAL 510 - CFD #510M		**-**	**5,100**
511 - CFD #511 MONTERADO		**-**	
51137209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,410
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	56,130
Total Organization - 51137209 - LANDSCAPE MAINTENANCE		**-**	**57,540**
TOTAL 511 - CFD #511 MONTERADO		**-**	**57,540**
512 - CFD #512 THE GARDENS		**-**	
51237209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	13,570
	TO VARIOUS FUNDS - PARK MAINTENANCE	-	149,120
Total Organization - 51237209 - LANDSCAPE MAINTENANCE		**-**	**162,690**
TOTAL 512 - CFD #512 THE GARDENS		**-**	**162,690**
580 - GENERAL DEBT SERVICE		**-**	
58028200 - GENERAL DEBT SERVICE	FROM FIRE ASSESSMENT FUND #631 - 2021 LRBS	260,000	
	FROM GENERAL FUND #101 - 2014 LRBS	2,605,930	
Total Organization - 58028200 - GENERAL DEBT SERVICE		**2,865,930**	
TOTAL 580 - GENERAL DEBT SERVICE		**2,865,930**	
601 - CAPITAL REINVESTMENT		**-**	
60137104 - STREET MAINTENANCE	FROM GENERAL FUND #101 - RECURRING CITY SLURRY SEAL	1,500,000	
	FROM GENERAL FUND #101 - RECURRING CITYWIDE SIDEWALK RECONSTRUCTION	700,000	
	FROM GENERAL FUND #101 - RECURRING SIDEWALK REHABILITATION PROJECT	300,000	
Total Organization - 60137104 - STREET MAINTENANCE		**2,500,000**	
TOTAL 601 - CAPITAL REINVESTMENT		**2,500,000**	
604 - CAPITAL PROJECT -TUT		**-**	
60437000 - PW ADMIN - TUT	FROM GENERAL FUND #101 - CAPITAL PROJECTS TUT	22,009,920	

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Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 60437000 - PW ADMIN - TUT		**22,009,920**	
TOTAL 604 - CAPITAL PROJECT -TUT		**22,009,920**	
620 - SAN SEVAINE FLOOD CONTROL		**-**	
62037000 - SAN SEVAINE ENG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	40,620
Total Organization - 62037000 - SAN SEVAINE ENG ADMIN		**-**	**40,620**
TOTAL 620 - SAN SEVAINE FLOOD CONTROL		**-**	**40,620**
622 - STORM DRAIN		**-**	
62237000 - STORM DRAIN ADMIN-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	110,030
Total Organization - 62237000 - STORM DRAIN ADMIN-ENG		**-**	**110,030**
TOTAL 622 - STORM DRAIN		**-**	**110,030**
623 - SEWER EXPANSION		**-**	
62330140 - IEUA CONNECTION-PASS THRU	TO GENERAL FUND #101 - COST ALLOCATION	-	3,880
Total Organization - 62330140 - IEUA CONNECTION-PASS THRU		**-**	**3,880**
TOTAL 623 - SEWER EXPANSION		**-**	**3,880**
630 - CIRCULATION MITIGATION		**-**	
63034105 - PLANNING CIRCULATION IMPROVEME	TO GENERAL FUND #101 - COST ALLOCATION	-	47,730
Total Organization - 63034105 - PLANNING CIRCULATION IMPROVEME		**-**	**47,730**
TOTAL 630 - CIRCULATION MITIGATION		**-**	**47,730**
631 - FIRE ASSESSMENT		**-**	
63134105 - FIRE ASSESSMENT PROJECTS	TO GENERAL DEBT SVC FUND #580 - 2021 LRBS	-	260,000
Total Organization - 63134105 - FIRE ASSESSMENT PROJECTS		**-**	**260,000**
TOTAL 631 - FIRE ASSESSMENT		**-**	**260,000**
632 - GENERAL GOVERNMENT		**-**	
63234105 - PUBLIC FAC DIF-CDA/PLN	TO GENERAL FUND #101 - COST ALLOCATION	-	50,190
Total Organization - 63234105 - PUBLIC FAC DIF-CDA/PLN		**-**	**50,190**
TOTAL 632 - GENERAL GOVERNMENT		**-**	**50,190**
633 - LANDSCAPE MEDIANS		**-**	
63334105 - LANDSCAPE DIF-CDA/PLN	TO GENERAL FUND #101 - COST ALLOCATION	-	36,400

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2026/2027

Fund/Organization	Purpose	Transfer In	Transfer Out
Total Organization - 63334105 - LANDSCAPE DIF-CDA/PLN		**-**	**36,400**
TOTAL 633 - LANDSCAPE MEDIANS		**-**	**36,400**
634 - LIBRARY CAP IMPROVEMENT		**-**	
63434105 - LIBRARY DIF-CDS/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	32,810
Total Organization - 63434105 - LIBRARY DIF-CDS/SP		**-**	**32,810**
TOTAL 634 - LIBRARY CAP IMPROVEMENT		**-**	**32,810**
635 - PARKS DEVELOPMENT		**-**	
63537000 - PARKS DEV CAP FD-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	35,790
Total Organization - 63537000 - PARKS DEV CAP FD-ENG		**-**	**35,790**
TOTAL 635 - PARKS DEVELOPMENT		**-**	**35,790**
636 - POLICE CAPITAL FACILITIES		**-**	
63634105 - POLICE FAC DIF-CDA/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	72,740
Total Organization - 63634105 - POLICE FAC DIF-CDA/SP		**-**	**72,740**
TOTAL 636 - POLICE CAPITAL FACILITIES		**-**	**72,740**
668 - CFD #90 SUMMIT @ ROSENA PH 1		**-**	
66837000 - CFD #90 SUMMIT @ ROSENA PH I	TO GENERAL FUND #101 - COST ALLOCATION	-	60,370
Total Organization - 66837000 - CFD #90 SUMMIT @ ROSENA PH I		**-**	**60,370**
TOTAL 668 - CFD #90 SUMMIT @ ROSENA PH 1		**-**	**60,370**
669 - CFD #95 SUMMIT AT ROSENA II		**-**	
66937000 - CFD #95 SUMMIT @ ROSENA II	TO GENERAL FUND #101 - COST ALLOCATION	-	25,670
Total Organization - 66937000 - CFD #95 SUMMIT @ ROSENA II		**-**	**25,670**
TOTAL 669 - CFD #95 SUMMIT AT ROSENA II		**-**	**25,670**
701 - SEWER MAINT & OPERATIONS		**-**	
70128500 - SEWER BILLING	TO GENERAL FUND #101 - COST ALLOCATION	-	2,385,330
	TO SEWER REPLACEMENT FUND #703 - TO COVER OPERATING EXPENDITURES	-	1,171,200
Total Organization - 70128500 - SEWER BILLING		**-**	**3,556,530**
TOTAL 701 - SEWER MAINT & OPERATIONS		**-**	**3,556,530**
702 - SEWER CAPITAL PROJECTS		**-**	

City of Fontana
Schedule of Interfund Transfers - continued
Fiscal Year 2026/2027

Fund/Organization	Purpose	Transfer In	Transfer Out
70237000 - ENG SEWER IMPROVEMENT AD	TO GENERAL FUND #101 - COST ALLOCATION	-	4,470
Total Organization - 70237000 - ENG SEWER IMPROVEMENT AD		**-**	**4,470**
TOTAL 702 - SEWER CAPITAL PROJECTS		**-**	**4,470**
703 - SEWER REPLACEMENT		**-**	
70337117 - SEWER LINE REPLACEMENT	FROM SEWER MAINT & OPERATIONS FUND #701 - TO COVER OPERATING EXPENDITURES	1,171,200	
	TO GENERAL FUND #101 - COST ALLOCATION	-	284,150
Total Organization - 70337117 - SEWER LINE REPLACEMENT		**1,171,200**	**284,150**
TOTAL 703 - SEWER REPLACEMENT		**1,171,200**	**284,150**
720 - STAGE RED		**-**	
72030100 - STAGE RED ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	20,400
Total Organization - 72030100 - STAGE RED ADMIN		**-**	**20,400**
TOTAL 720 - STAGE RED		**-**	**20,400**
751 - FLEET OPERATIONS		**-**	
75137305 - FLEET MAINTENANCE	FROM GENERAL FUND #101 - FLEET MAINTENANCE	250,000	
Total Organization - 75137305 - FLEET MAINTENANCE		**250,000**	
TOTAL 751 - FLEET OPERATIONS		**250,000**	
Total City of Fontana		**69,255,500**	**69,255,500**

Fontana Fire District
Schedule of Interfund Transfers
Fiscal Year 2026/2027

Fund/Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT		**-**	
21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - CAPITAL RESERVE	-	3,000,000
Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		**-**	**3,000,000**
TOTAL 210 - FONTANA FIRE DISTRICT		**-**	**3,000,000**
610 - FIRE CAPITAL PROJECTS		**-**	
61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - CAPITAL RESERVE	3,000,000	
Total Organization - 61050000 - FIRE CAPITAL PROJ		**3,000,000**	
TOTAL 610 - FIRE CAPITAL PROJECTS		**3,000,000**	
Total Fontana Fire District		**3,000,000**	**3,000,000**
Total Interfund Transfers		**72,255,500**	**72,255,500**



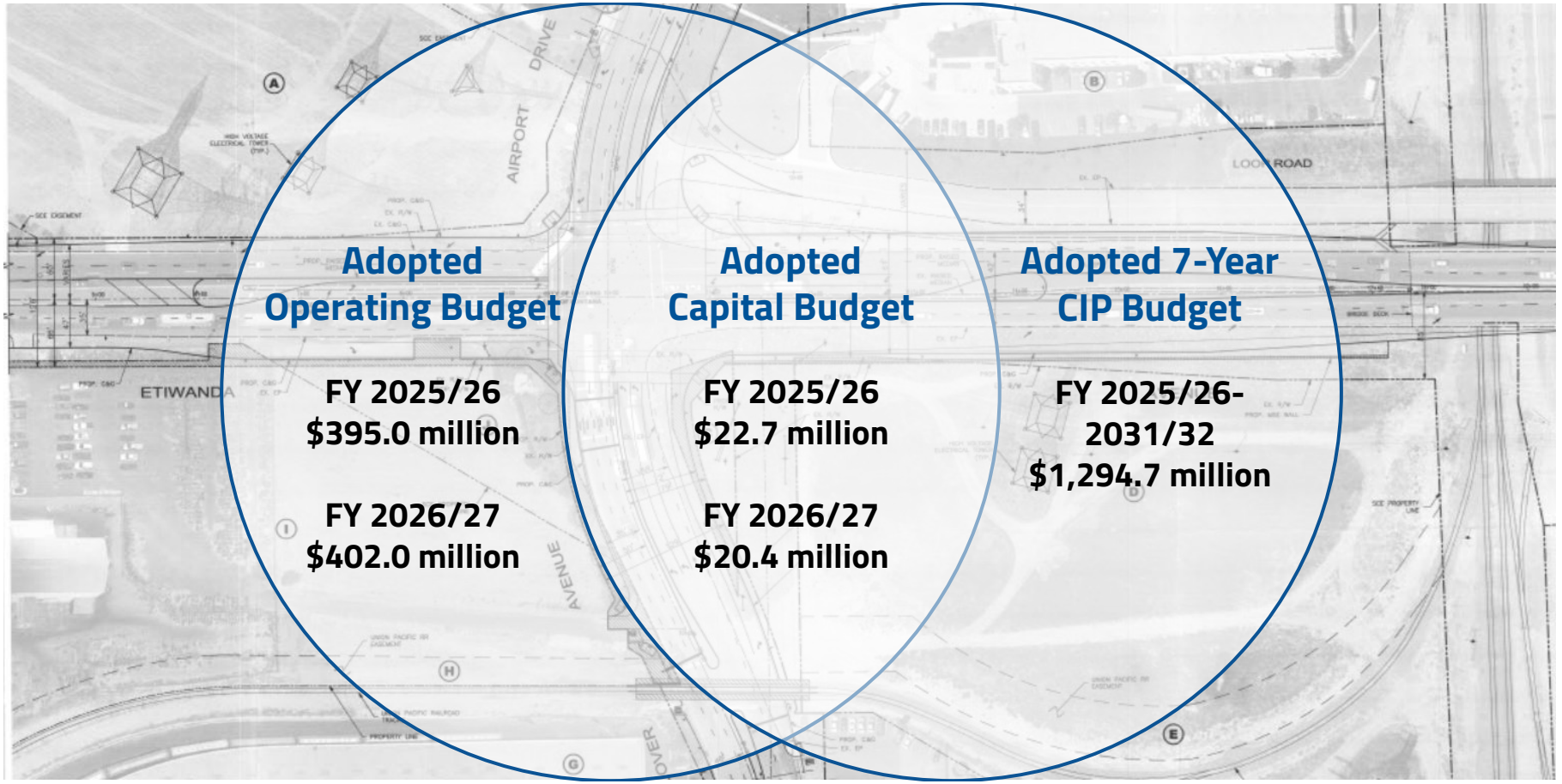
CIP Overview

- 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

Each project has a project priority. The departments determine this priority with input from the City Manager. The project priority determines which projects should be started before others. The description of the priorities is as follows::

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 $4,000 per lane mile
- Street sweeping $344 per curb mile
- Facilities operation/maintenance $11.20 per square foot
- Traffic signals $16,000 per signalized intersection
- Parks maintenance $40,000 per acre
- Storm drain maintenance $2,910 per mile

The funding sources to cover operating/maintenance costs include:

- General Fund
- Facility Maintenance Fund
- Storm Drain Fund
- Gas Tax Fund
- Solid Waste Mitigation
- Landscape Maintenance Districts (LMDs)
- Community Facilities Districts (CFDs)

New Budget Year Activity

As presented in the Operating Budget for Fiscal Years 2025/26 and 2026/27, the new capital improvement project funding totals $22.7 million and $20.4 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.

The major sources of funds available for capital projects are dedicated funds. The use of dedicated funds is restricted by the limitations imposed by local, state, or federal laws associated with the funding source. For the most part, these funds are accounted for in the City's special revenue, such as Air Quality Management District (AQMD), Gas Tax, Grant Funds, Community Development Block Grant (CDBG), Home Program, Measure I Funds and Solid Waste Mitigation Funds.

Other common sources of revenues are Development Impact Fees (DIF) accounted for in the Capital Project Funds. Projects that are not supported by dedicated revenue are financed by a transfer from the General Fund.

Projects	FY 2025-26 (in thousands)	FY 2026-27 (in thousands)
Ongoing Projects		
City Slurry Seal	$ 1,500	$ 1,500
Sidewalk Reconstruction	700	700
Sidewalk Rehabilitation	300	300
IT INF Hardware Replacement Program	1,057	1,057
IT OPS Hardware Replacement Program	1,057	1,057
New Projects		
Pickleball Court	2,000	-
ADA Ramps Reconstruction	500	-
FY 25/26 Pavement Rehabilitation	10,000	-
FY 25/26 Pavement Rehabilitation (RMRA)	5,621	-
FY 26/27 Pavement Rehabilitation	-	10,000
FY 26/27 Pavement Rehabilitation (RMRA)	-	5,800
Total	**$ 22,735**	**$ 20,414**

	Funding Source	FY 2025-26 (in thousands)	FY 2026-27 (in thousands)
Other General Funds			
102	City Technology	$ 2,114	$ 2,114
Special Revenue Funds			
246	Measure I 2010-2040 Local	500	-
283	Road Maintenance & Rehab	5,621	5,800
Capital Project Funds			
601	Capital Reinvestment	2,500	2,500
604	Capital Project - TUT	12,000	10,000
Total		**$ 22,735**	**$ 20,414**

Annual operating costs for these projects to be included in the Fiscal Years 2025-26 and 2026-27 Operating Budget will be approximately $157,000 and $236,000.

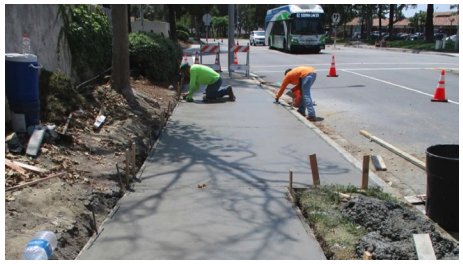
Ongoing Projects



City Slurry Seal

The project scope consists of applying slurry seal on existing pavement roadways within the project boundaries. The project is primarily maintenance based and utilized to extend the service life of the pavement. The project locations are determined based on the 7-Year Pavement Management Plan. This is an annual recurring project and the construction will be done year-round.

FY 2025-26 funding:	FY 2026-27 funding:
$1.500 million from Capital Reinvestment #601	$1.500 million from Capital Reinvestment #601



Sidewalk Reconstruction

This project consists of replacing sidewalks throughout the City. The sidewalk replacement program will repair damaged sidewalks enhancing the pedestrian path of travel throughout the city. The project is scheduled to be ongoing every year.

FY 2025-26 funding:	FY 2026-27 funding:
$0.700 million from Capital Reinvestment #601	$0.700 million from Capital Reinvestment #601



Sidewalk Rehabilitation

This priority one project is the City's ongoing Sidewalk Rehabilitation project funded from the Capital Reinvestment Fund. The City will continue to repair/ replace deficient sidewalks throughout the City based on the information generated from the Sidewalk Condition Survey.

FY 2025-26 funding:	FY 2026-27 funding:
$0.300 million from Capital Reinvesment #601	$0.300 million from Capital Reinvesment #601



IT INF Hardware Replacement Program

This ongoing program assists in identifying the City's technological needs and setting aside the necessary funding on an annual basis. The project involves the scheduled replacement and upgrade of essential technology infrastructure, including servers, networking equipment (such as switches, routers, and firewalls), storage systems, and security appliances. These components are critical to maintaining reliable IT operations, supporting mission-critical applications, communications, data storage, and cybersecurity. Regular upgrades are necessary due to the limited lifecycle of hardware—typically 3 to 7 years—after which performance, reliability, and security can deteriorate. Replacing aging equipment ensures operational continuity, improved system performance, reduced maintenance costs, and alignment with evolving security and compliance standards.

FY 2025-26 funding:	FY 2026-27 funding:
$1.057 million from City Technology #102	$1.057 million from City Technology #102

Ongoing Projects - continued



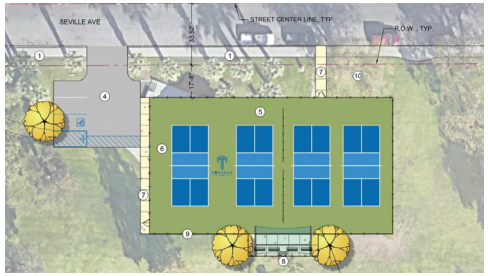
IT OPS Hardware Replacement Program

This ongoing program assists in identifying the City's technological needs and setting aside the necessary funding on an annual basis. This project implements a structured, ongoing replacement program for endpoint and audio-visual (A/V) hardware, including desktop computers, laptops, tablets, printers, scanners, plotters, mobile data computers (MDCs) in public safety vehicles, and A/V systems such as projectors, conferencing tools, digital displays, and sound systems. With a typical lifecycle of 3 to 5 years, aging equipment can lead to reduced reliability, software incompatibility, increased cybersecurity risks, and lack of manufacturer support. Regular replacement ensures workforce productivity, adherence to security standards, and the organization's ability to deliver efficient, modern services.

FY 2025-26 funding:	FY 2026-27 funding:
$1.057 million from City Technology #102	**$1.057 million from City Technology #102**

Annual operating costs for these projects to be included in the Fiscal Years 2025-26 and 2026-27 Operating Budget will be approximately $1,009,000 and $1,223,000.

New Projects



Pickleball Court

This project will construct pickle ball courts at the existing Seville Park located along Seville Avenue between Cypress and Juniper Avenue. A parking lot, landscape, shade structures, lighting and landscape will be included. The project is expected to begin design in July 2025 with construction completion targeted for Summer 2026. This is a non-recurring Capital Project. There are no additional Operating & Maintenance costs associated with this project in the proposed fiscal years.

FY 2025-26 funding:

$2.000 million from Capital Project - TUT #604



ADA Ramps Reconstruction

This project will design and reconstruct non-compliant ADA ramps at various locations in the City. Currently, the City continuously reconstructs non-compliant ADA ramps as part of pavement rehabilitation projects. However, some ADA ramps reconstruction need detailed engineered design and field surveying due to the complexity of current site condition and topography. This project will focus on ADA ramps reconstruction at various locations. This project is expected to begin in March 2026 and has an estimated completion date of July 2026. This is a non-recurring Capital Project. There are no additional Operating & Maintenance costs associated with this project in the proposed fiscal years.

FY 2025-26 funding:

$0.500 million from Measure I 2010-2040 Local #246



FY 25/26 Pavement Rehabilitation

This project receives an annual allotment of $10 million from the Transaction and User Tax. Work typically occurs between April and October each year and includes street overlay and rehabilitation in various locations in the city. The projects budgeted next two years include work on Grid 52 collector streets, Grid 48 Residential Collector Streets, Grid 48 Residential streets, Village of Heritage Liberty Parkway East & West patchwork, Grid 51 North, Village of Heritage Yosemite Loop, Hunter's Ridge/Coyote Canyon South, and ADA ramps upgrades at various locations.

FY 2025-26 funding:

$10.000 million from Capital Project - TUT #604



FY 25/26 Pavement Rehabilitation (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 reconstruction of ADA-compliant curb ramps. The city will maintain a computerized pavement management to determine the priority for street projects. The projects budgeted next two years consist of work on Grid 5 Hunters Ridge/Coyote Canyon South, Grid 26 Residential and Collector Streets from Foothill to Merrill and Citrus to County Line, Grid 5&6 Hunters Ridge/ Coyte Canyon Central, Grid 35 Sierra Ave. from Randall Ave. to San Bernardino Ave.

FY 2025-26 funding:

$5.621 million from Road Maintenance & Rehab #283

New Projects - continued



FY 26/27 Pavement Rehabilitation

This project receives an annual allotment of $10 million from the Transaction and User Tax. Work typically occurs between April and October each year and includes street overlay and rehabilitation in various locations in the city. The projects budgeted next two years include work on Grid 52 collector streets, Grid 48 Residential Collector Streets, Grid 48 Residential streets, Village of Heritage Liberty Parkway East & West patchwork, Grid 51 North, Village of Heritage Yosemite Loop, Hunter's Ridge/Coyote Canyon South, and ADA ramps upgrades at various locations.

FY 2026-27 funding:

$10.000 million from Capital Project - TUT #604



FY 26/27 Pavement Rehabilitation (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 reconstruction of ADA-compliant curb ramps. The city will maintain a computerized pavement management to determine the priority for street projects. The projects budgeted next two years consist of work on Grid 5 Hunters Ridge/Coyote Canyon South, Grid 26 Residential and Collector Streets from Foothill to Merrill and Citrus to County Line, Grid 5&6 Hunters Ridge/ Coyte Canyon Central, Grid 35 Sierra Ave. from Randall Ave. to San Bernardino Ave.

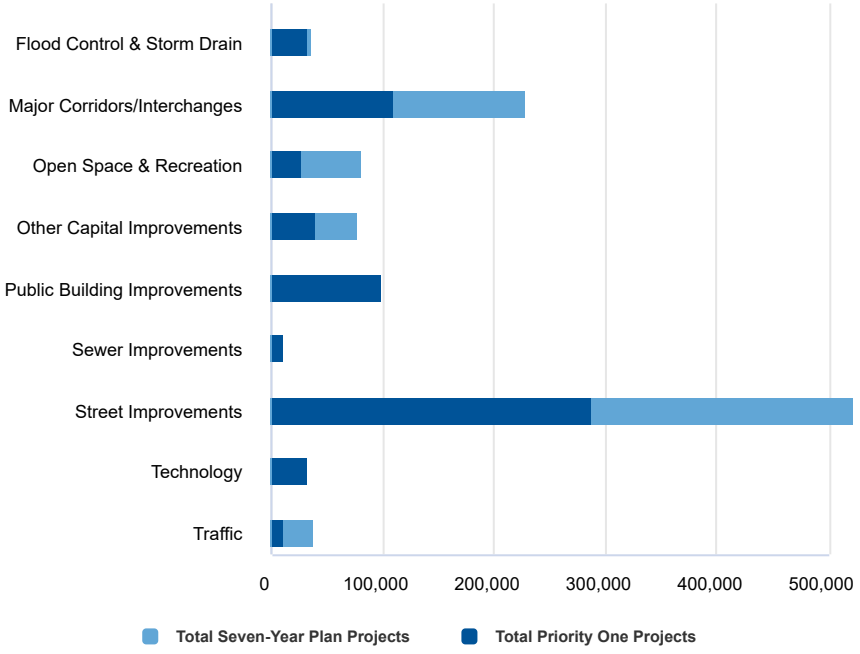
FY 2026-27 funding:

$5.800 million from Road Maintenance & Rehab #283

Seven-Year Plan

The Seven-Year Plan totals $1,295 million for 165 projects for all categories reported by various City Departments. There are 86 projects classified as Priority One projects with a total cost of $652.7 million. Of that amount, future funding has been identified for $610.8 million, and the remaining $39.1 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)
4	Flood Control & Storm Drain	$	36,799
11	Major Corridors/Interchanges		227,986
12	Open Space & Recreation		81,235
8	Other Capital Improvements		77,194
17	Public Building Improvements		99,224
1	Resource Mgt/Conservation		823
7	Sewer Improvements		10,490
70	Street Improvements		690,934
2	Technology		32,509
33	Traffic		37,553
165	**Total**	**$**	**1,294,747**

Total Priority One Projects

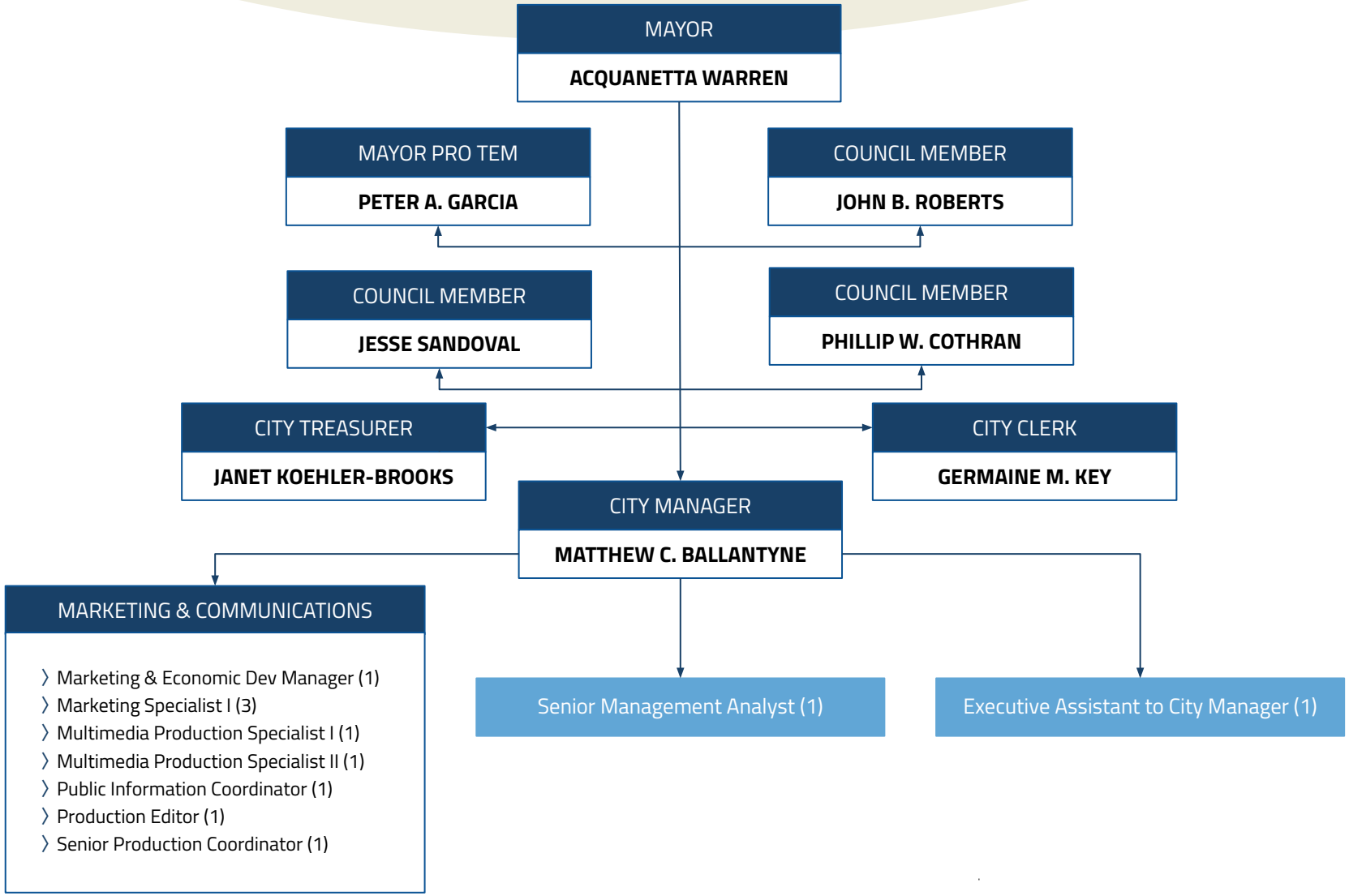
# of Projects	CIP Category		Amount (in thousands)
3	Flood Control & Storm Drain	$	33,090
5	Major Corridors/Interchanges		109,503
8	Open Space & Recreation		27,668
7	Other Capital Improvements		39,994
1	Resource Mgt/Conservation		823
17	Public Building Improvements		99,224
7	Sewer Improvements		10,490
24	Street Improvements		288,161
2	Technology		32,509
12	Traffic		11,223
86	**Total**	**$**	**652,685**

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

Category	Completed	Carryover Funding	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	Beyond	Total
Flood Control & Storm Drain	$ 26,176	$ 6,914	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,709	$ -	$ 36,799
Major Corridors/Interchanges	27,507	53,995	-	-	28,000	-	-	-	11,323	107,161	227,986
Open Space & Recreation	21,544	5,942	2,000	-	12,220	-	39,529	-	-	-	81,235
Other Capital Improvements	34,186	3,829	-	-	16,580	7,200	15,399	-	-	-	77,194
Public Building Improvements	42,526	49,104	-	-	-	-	7,594	-	-	-	99,224
Resource Mgt/Conservation	823	-		-	-	-	-	-	-	-	823
Sewer Improvements	7,664	2,826	-	-	-	-	-	-	-	-	10,490
Street Improvements	118,262	21,429	18,621	18,300	19,419	18,081	18,248	18,421	22,818	417,335	690,934
Technology	12,453	3,145	2,114	2,114	2,114	2,114	2,114	2,114	2,114	2,113	32,509
Traffic	3,108	8,132	-	-	-	1,000	11,250	6,250	-	7,813	37,553
Total	**$ 294,249**	**$ 155,316**	**$ 22,735**	**$ 20,414**	**$ 78,333**	**$ 28,395**	**$ 94,134**	**$ 26,785**	**$ 39,964**	**$ 534,422**	**$ 1,294,747**

City Administration

Effective *7/1/2025* *Budgeted* *12 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

Business Development

The Business 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.

Public Affairs

The Public Affairs Office monitors federal and state legislation and engages in advocacy efforts to advance the City's interests in Sacramento, CA, and Washington D.C. The Public Affairs office is also responsible for managing applications for federal and state funding.

GOALS & PERFORMANCE MEASURES

The Goals and Objectives of the City Administration are listed in the Introduction section on pages 14 through 16. 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

- ✓ Through significant efforts, City Administration secured a total of $11 million for various programs throughout the city, such as: Cypress Grove Housing, Fontana Emergency Operations Center, Downtown Fontana Sustainability Plan, and Cypress Storm Drain System
- ✓ On April 2, 2024 Fontana City Council approved a revolving loan fund aimed to support the vitality of Fontana's business community and was launched as the Business Empowerment Loan. This loan offers businesses an alternative to traditional loans, credit cards, or high interest debe financing and can be used for various purposes, such as: working capital, construction, business expansion, inventory, credit consolidation, and export financing. To date, three businesses have received funding for a total loan amount of $125,490.
- ✓ Hosted three events for Mayor's Education Coalition, yielding approximately 275 student participants
- ✓ Hosted a delegation visit from Wuxi, China.
- ✓ Hosted 29 business workshops providing resources and business training
- ✓ Hosted our first Annual Business Summit
- ✓ Successfully attracted ZM Trucks - EV Truck Manufacturer
- ✓ Increased the number of visitors to the Forge District with the grand opening of Stage Red

- As part of Fontana's 2024 Homeless Action Plan to improve the lives of our most vulnerable residents The Path, Fontana's Homelessness Prevention Resource and Care Center,was opened on July 1, 2024 to the community for access to emergency housing and shelter for homeless individuals. The Path was created by using what was previously used as a motel into a center that will eventually provide beds for 120 affected people.
- Completed the Miller Park Amphitheater fencing project which consisted of constructing a fence with access gates around Miller Park and the amphitheater. This fence provides controlled access points for vehicle and pedestrian usage during major community events. The construction phase began in Summer of 2023 and was completed late January 2025
- New parking structure on Arrow Blvd and Wheeler Ave is nearly completed. This structure provides an additional 300-350 parking spaces within a newly constructed four-tier structure and two elevators. Construction for this project began in February 2025 and will be completed in July 2025. This structure serves as public and employee parking for the Civic Center campus, Miller Park and Amphitheater, and will provide additional parking for our increasing downtown developments
- Started construction on the City Hall Annex Phase 1

DEPARTMENTAL SUMMARY

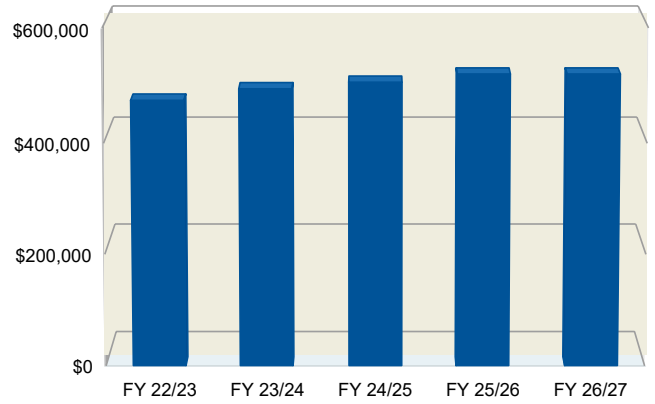
	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
CITY ADMINISTRATION									
101	General Fund	Elected Officials	474,748	496,116	505,589	520,970	3.04%	520,310	(0.13%)
101	General Fund	City Manager	1,193,955	1,312,615	1,721,562	1,786,210	3.76%	1,834,950	2.73%
101	General Fund	City Attorney	1,823,310	2,799,123	125,000	128,750	3.00%	132,610	3.00%
101	General Fund	Mktg and Communications	494,273	605,777	864,060	1,553,370	79.78%	1,652,850	6.40%
101	General Fund	Business Development	1,141,037	1,181,814	1,220,252	828,520	(32.10%)	854,590	3.15%
		Total General Fund	**5,127,323**	**6,395,445**	**4,436,463**	**4,817,820**	**8.60%**	**4,995,310**	**3.68%**
105	KFON	Mktg and Communications	-	-	-	293,790	-	301,590	2.65%
110	GF Operating Projects	Business Development	-	15,000	515,000	-	(100.00%)	-	-
302	ARPA 2021	Business Development	190,360	426	-	-	-	-	-
601	Capital Reinvestment	Business Development	24,019	223,142	683,124	-	(100.00%)	-	-
		Total Other Funds	**214,379**	**238,568**	**1,198,124**	**293,790**	**(75.48%)**	**301,590**	**2.65%**
		Total City Administration	**5,341,702**	**6,634,013**	**5,634,587**	**5,111,610**	**(9.28%)**	**5,296,900**	**3.62%**
		Total Budgeted Full-Time Positions	**14.00**	**14.00**	**14.00**	**19.00**	**35.71%**	**19.00**	**0.00%**
		Total Budgeted Part-Time Positions	**1.00**	**1.00**	**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



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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 369,085	$ 368,136	$ 371,949	$ 382,350	2.80%	$ 379,280	(0.80%)
Operating Costs	$ 99,572	$ 119,038	$ 99,560	$ 105,710	6.18%	$ 108,280	2.43%
Internal Services Charges	$ 27,270	$ 34,869	$ 34,080	$ 32,910	(3.43%)	$ 32,750	(0.49%)
Other Financing Uses	$ (21,179)	$ (25,927)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 474,748**	**$ 496,116**	**$ 505,589**	**$ 520,970**	**3.04%**	**$ 520,310**	**(0.13%)**
Annual Percentage Change		4.50%	1.91%	3.04%		2.91%	
Budgeted Staffing Level (FTEs)	7.00	7.00	7.00	7.00		7.00	

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

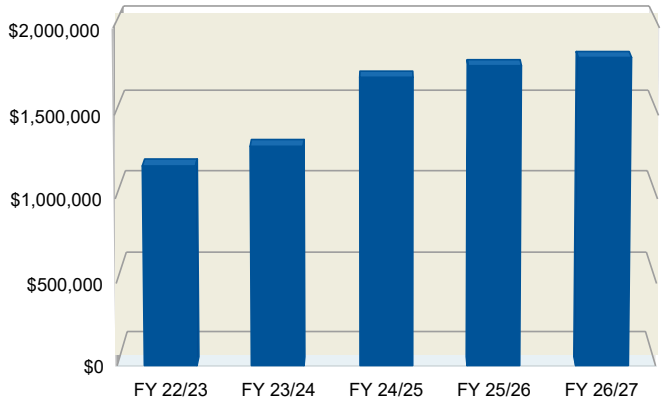
Mission Statement

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

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 815,592	$ 888,814	$ 965,614	$ 959,900	(0.59%)	$ 982,400	2.34%
Operating Costs	$ 32,643	$ 135,169	$ 199,150	$ 229,890	15.44%	$ 240,250	4.51%
Contractual Services	$ 284,880	$ 206,445	$ 478,108	$ 501,260	4.84%	$ 515,500	2.84%
Internal Services Charges	$ 60,840	$ 82,187	$ 78,690	$ 95,160	20.93%	$ 96,800	1.72%
Total Expenditures	**$ 1,193,955**	**$ 1,312,615**	**$ 1,721,562**	**$ 1,786,210**	**3.76%**	**$ 1,834,950**	**2.73%**
Annual Percentage Change		9.94%	31.16%	3.76%		6.59%	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	3.00		3.00	

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

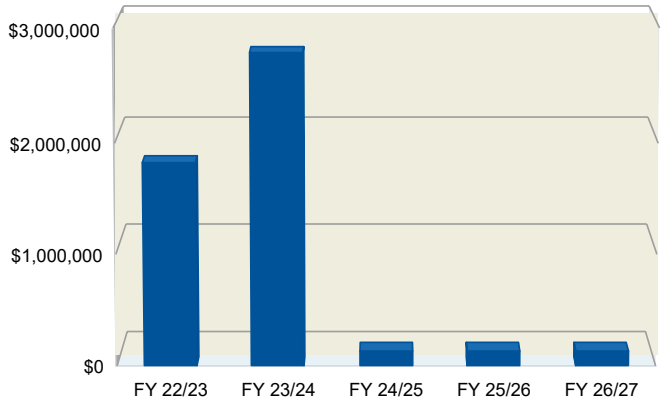
Mission Statement

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

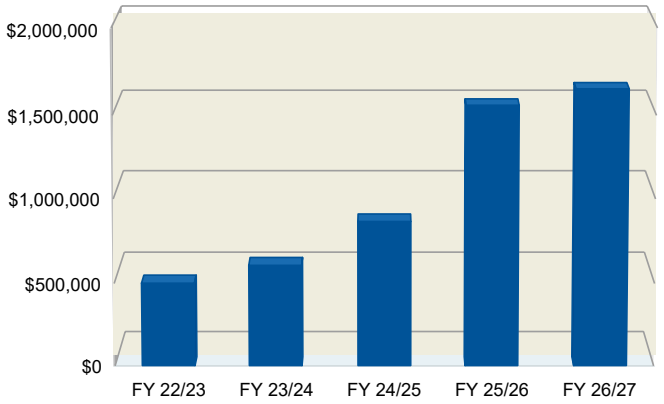
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Contractual Services	$ 1,823,310	$ 2,799,123	$ 125,000	$ 128,750	3.00%	$ 132,610	3.00%
Total Expenditures	**$ 1,823,310**	**$ 2,799,123**	**$ 125,000**	**$ 128,750**	**3.00%**	**$ 132,610**	**3.00%**
Annual Percentage Change		53.52%	(95.53%)	3.00%		6.09%	

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 252,312	$ 337,355	$ 414,490	$ 1,319,130	218.25%	$ 1,404,740	6.49%
Operating Costs	$ 77,214	$ 25,487	$ 53,210	$ 83,600	57.11%	$ 85,630	2.43%
Contractual Services	$ 179,993	$ 292,671	$ 409,500	$ 97,500	(76.19%)	$ 104,420	7.10%
Internal Services Charges	$ 6,710	$ 16,025	$ 14,730	$ 53,140	260.76%	$ 58,060	9.26%
Other Financing Uses	$ (21,956)	$ (65,761)	$ (27,870)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 494,273**	**$ 605,777**	**$ 864,060**	**$ 1,553,370**	**79.78%**	**$ 1,652,850**	**6.40%**
Annual Percentage Change		22.56%	42.64%	79.78%		91.29%	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	9.00		9.00	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	1.00		1.00	

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

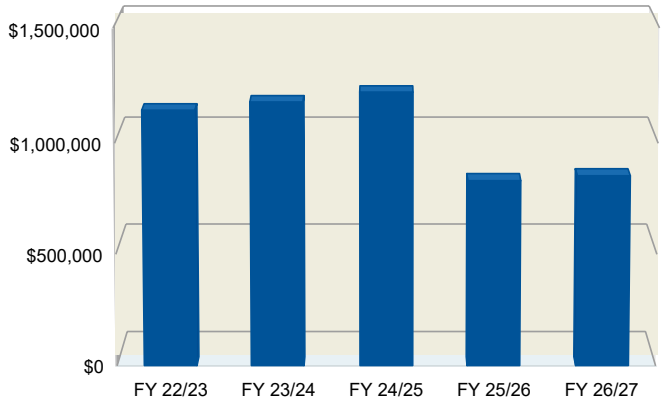
Mission Statement

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 141,665	$ 161,901	$ 188,206	$ -	(100.00%)	$ -	0.00%
Operating Costs	$ 163,167	$ 122,925	$ 153,410	$ 139,760	(8.90%)	$ 147,560	5.58%
Contractual Services	$ 104,458	$ 130,309	$ 118,066	$ 67,800	(42.57%)	$ 68,000	0.29%
Internal Services Charges	$ 8,910	$ 10,502	$ 9,990	$ 22,960	129.83%	$ 23,090	0.57%
Other Financing Uses	$ 722,837	$ 756,177	$ 750,580	$ 598,000	(20.33%)	$ 615,940	3.00%
Total Expenditures	**$ 1,141,037**	**$ 1,181,814**	**$ 1,220,252**	**$ 828,520**	**(32.10%)**	**$ 854,590**	**3.15%**
Annual Percentage Change		3.57%	3.25%	(32.10%)		(29.97%)	
Budgeted Staffing Level (FTEs)	1.00	1.00	1.00	-		-	

CITY ADMINISTRATION DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 105 KFON

Division: MKTG AND COMMUNICATIONS

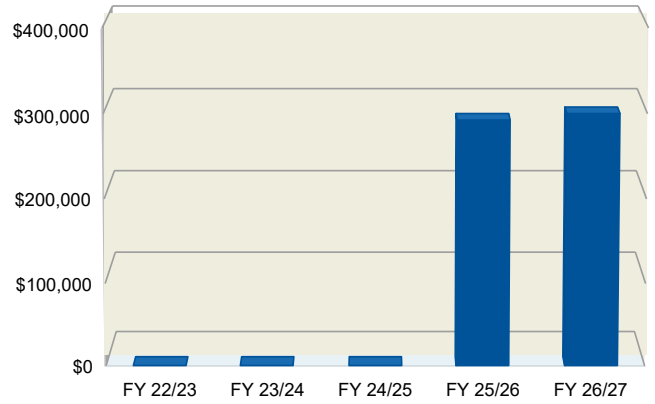
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Five-Year Expenditures



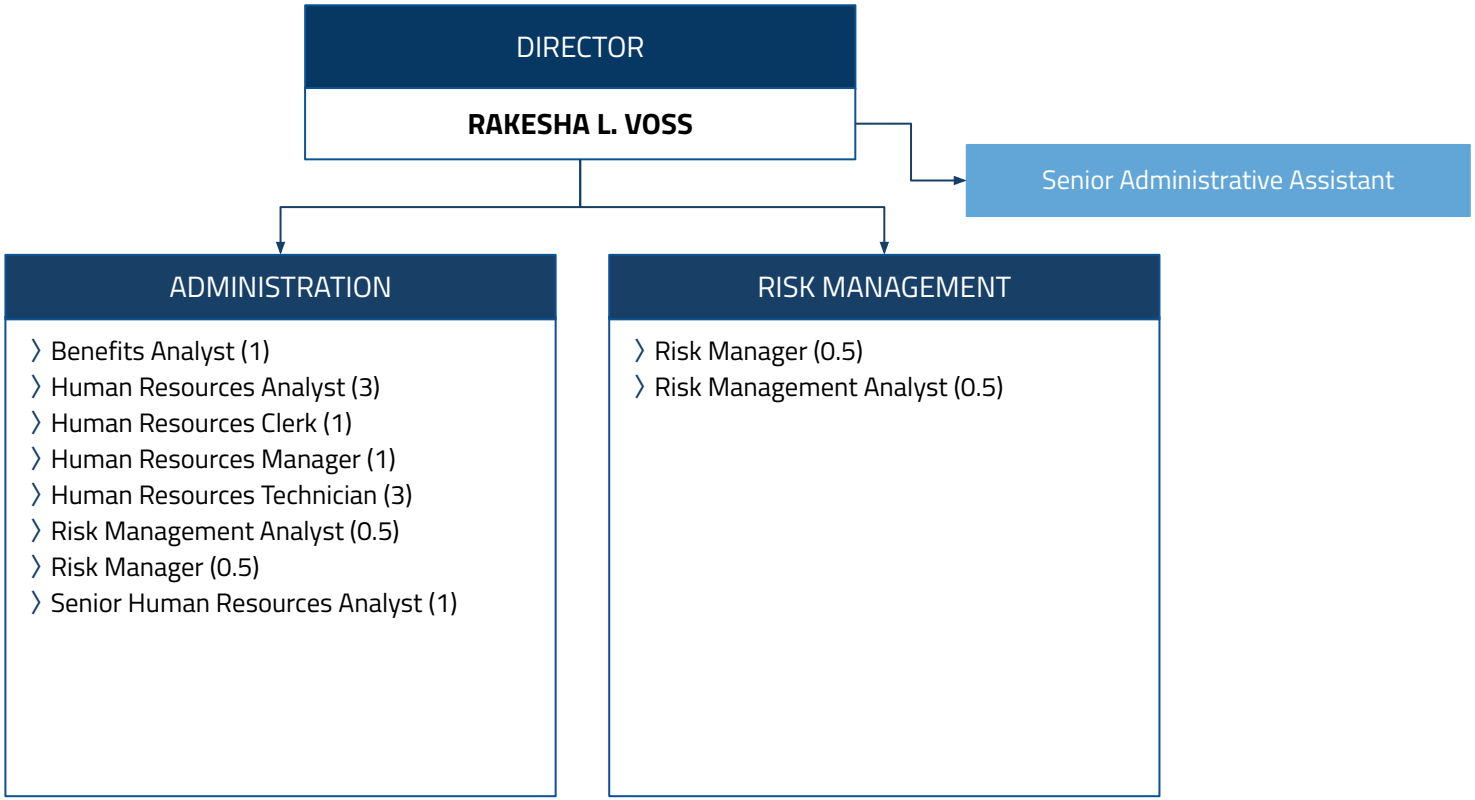
Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 123,820	0.00%	$ 127,100	2.65%
Contractual Services	$ -	$ -	$ -	$ 127,750	0.00%	$ 132,020	3.34%
Internal Services Charges	$ -	$ -	$ -	$ 42,220	0.00%	$ 42,470	0.59%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 293,790**	**0.00%**	**$ 301,590**	**2.65%**

Organizational Chart

Human Resources

Effective *7/1/2025*
Budgeted *14 FTE Positions*
Budgeted *2 Part-Time Positions*





Human Resources



OVERVIEW

The Human Resources & Risk Management 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 citywide 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 Air Quality Management District (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 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
To complete recruitment process in a timely manner:					
Number of full-time recruitments completed	50	55	55	55	1,2
Number of part-time recruitments completed	30	45	40	60	1,2
To maintain adequate staffing levels:					
Number of full-time employees hired/promoted	55	80	80	80	1,2
Number of part-time employees hired	65	250	275	275	1,2

GOALS & PERFORMANCE MEASURES – CONTINUED

Performance Measures	Actual 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
To increase participation in employee development programs:					
Training programs conducted (Mandated/Non-Mandated)	25	25	30	30	2,3
Employee participation in all training programs	1995	2,120	980	980	2,3
To maintain strong labor relations:					
Negotiate successor MOUs with labor units within planned time schedule	3	5	5	5	2,4
To obtain AQMD approval of City's Employee Commuter Plan:					
Determine City's average vehicle ridership	1.4	1.5	1.5	1.5	2,5
To enhance City-wide Safety Program to reduce Worker's Comp costs:	No data available				
Number of Safety Committee meetings held	4	4	4	4	2,6
Timely administration of Risk Liability claims	No data available				
Number of claims processed within legal time requirements	151	94	100	100	2,6
To complete annual benefit plan analysis to ensure cost effectiveness:					
Number of insurance plans reviewed	19	20	20	20	2,7
To improve the delivery of human resources programs through technology:					
Number of insurance plans supported by on-line billing process	13	14	14	14	2,8
Number of applicants received and reviewed	4,000	5,500	5,500	5,500	1,2,8

ACCOMPLISHMENTS

- Over 2,618 visitors checked-in the Human Resources department; 20% of the visitors interviewed for a job vacancy.
- Processed over 260 job requisitions to fill departmental staff vacancies.
- Received and processed over 11,000 applications from our online application system, NeoGov. Over 45% of the applicants identified as female and over 60% of the applicants identified as Hispanic.
- Hired approximately 70 Full-Time and 200 Part-Time new employees.
- Successfully promoted 40 Full-Time and 50 Part-Time employees.
- Updated Executive Management Benefits Schedule.
- Completed Management/Confidential Compensation & Benefit Resolution.
- Hosted 3rd Annual New Employee Mixer; 57 employees invited and 25 employees attended.
- Successful completion of the Classification and Compensation Salary Survey that reviewed over 270 classifications.
- Implementation of the Classification and Compensation Survey for 330 employees.
- Held the Annual Employee Benefit Fair with over 243 participating employees.

ACCOMPLISHMENTS - CONTINUED

- Completed 5th Open Enrollment online through Employee Self-Service (ESS) portal.
- Successfully completed 97.7% completion rate of the Dependent Eligibility Verification (DEV) and successful completion of employee benefits enrollment with 48 drops, and 24 voluntary drops for a $300,000 savings to the City.
- Completed Annual Policy Review Training to all staff.
    - **Administered over 3,400 mandatory trainings via Vector Solutions.**
- Completed 16 Liebert Cassidy Whitmore (LCW) in-person and webinar-based trainings for employees.
- Recognized 90 employees at Annual Service Awards ceremony (5 to 35 years of continuous service).
- Successfully completed negotiations with two (2) labor groups; Teamsters Local 1932
- Continued to maintain a presence through diversity advertising platforms to enhance and diversify the applicant pool that yielded over 20,000 job views which increased nearly double from 2023.
- Continued working in collaboration with the Police Department. Recruited, hired/promoted, and onboarded 25 police officers.
- Facilitated in 12 After School Para-Professional testing events at the Fontana Adult School with over 200 attendees.
- Implementation of a bilingual exam to accurately receive accurate and unbiased results through ALTA which replaced our antiquated process in the past.
- In collaboration with the Community Services Department, conducted two (2) workshops on "Becoming a Seasonal Employee – Application and Resume Process".
- Conducted approximately 20 job description and compensation reviews.
- Completed approximately 30 requests for organizational changes.
- Successfully conducted over 35 written examinations and tested approximately 4,500 applicants via online exam platform, eSkill.
- Processed approximately 600 employment verifications.
- In accordance with the Federal Motor Carrier Safety Administration, successfully completed annual random controlled substance and alcohol testing for Commercial Motor Vehicle drivers.
- Successfully completed annual CHP audit and conducted annual Clearinghouse queries for approximately 55 Commercial Motor Vehicle drivers.
- Completed Phase 2 of the online personnel action to include separation process.
    - **Processed more than 1,800 personnel action items.**
- Completed Phase 2 of the online nepotism compliance agreement for all departments.
- Creation of the online exit interview survey.
- Successfully completed the Rideshare Rule 2202 Annual Plan timely.
- Welcomed 10 new members to the Rideshare program.

ACCOMPLISHMENTS - CONTINUED

- Safety Committee met on a monthly basis and conducted nine (9) meetings.
- Risk Management Division website created that offers helpful information and resources regarding Worker's Compensation, incident reporting, claims management and the City's insurance programs.
- Conducted two (2) Claim Reviews for both General Liability and Worker's Compensation.
- Conducted six (6) Interactive Process Meetings.
- Department of Transportation (DOT) Program Medical Examiner changed to ExamPros.
- Implemented the use of Concentra for Workers' Compensation injuries and pre-employment testing.
- Secured Optional Excess Liability Coverage (OEL) effective 10/10/23.
- Implemented Surety Bond Review process.
- Received and processed 60 new Workers' Compensation claims.
- Received and processed 120 new General Liability injury claims.
- Received 390 new Incident Reports.
- Sold 150 Certificate of Insurance (COI)'s.
- Implemented Medical Provider Network (MPN) Program for employees.
- Completed 45 Ergonomic Assessments for City employees to prevent injuries and assist with overall wellness.
- Posted annual OSHA 300 Log for injury reporting.
- Administered 11 monthly safety trainings via TargetSolutions, resulting in 4,400 training completions.
    - **Fire Extinguishers, Bloodborne Pathogens, Accident Prevention, Fire Prevention Plan, Electrical Safety Awareness and other safety related topics.**

DEPARTMENTAL SUMMARY

Fund		Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
HUMAN RESOURCES									
101	GENERAL FUND	HR ADMIN	1,094,432	1,419,488	1,995,565	2,397,360	20.13%	2,515,770	4.94%
		TOTAL GENERAL FUND	**1,094,432**	**1,419,488**	**1,995,565**	**2,397,360**	**20.13%**	**2,515,770**	**4.94%**
106	SELF-INSURANCE	HR ADMIN	2,382,932	2,699,041	2,508,717	2,463,100	(1.82%)	2,501,670	1.57%
106	SELF-INSURANCE	BENEFITS	32,076	52,962	50,000	55,000	10.00%	60,000	9.09%
106	SELF-INSURANCE	RISK MANAGEMENT	5,336,419	12,710,724	9,162,004	7,874,790	(14.05%)	8,164,930	3.68%
107	RETIREE MEDICAL BENEFITS	HR ADMIN	2,605,301	2,614,979	2,863,380	2,813,960	(1.73%)	2,813,620	(0.01%)
108	SUPPLEMENTAL RETIREMENT	BENEFITS	33,886	4,722,051	840,620	36,410	(95.67%)	36,390	(0.05%)
241	AIR QUALITY MGMT DIST	HR ADMIN	15,184	12,078	20,000	-	(100.00%)	-	-
386	ASES ELO-P GRANT	HR ADMIN	-	-	130,141	140,480	7.94%	147,420	4.94%
		TOTAL OTHER FUNDS	**10,405,798**	**22,811,835**	**15,574,862**	**13,383,740**	**(14.07%)**	**13,724,030**	**2.54%**
		TOTAL HUMAN RESOURCES	**11,500,230**	**24,231,323**	**17,570,427**	**15,781,100**	**(10.18%)**	**16,239,800**	**2.91%**
		Total Budgeted Full-Time Positions	**12.00**	**12.00**	**14.00**	**14.00**	**0.00%**	**14.00**	**0.00%**
		Total Budgeted Part-Time Positions	**-**	**-**	**-**	**2.00**	**-**	**2.00**	**0.00%**

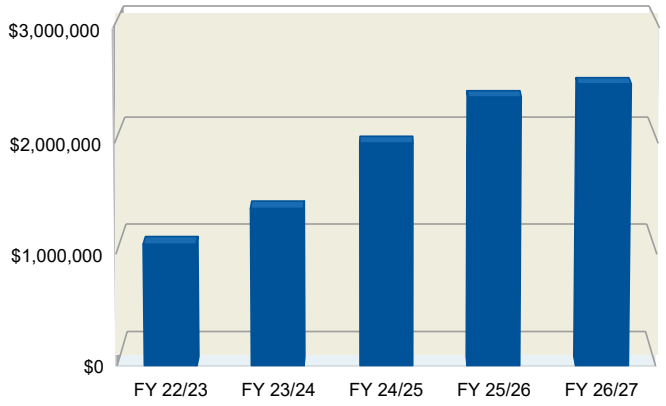
HUMAN RESOURCES DEPARTMENT — DIVISION BUDGET SUMMARY

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

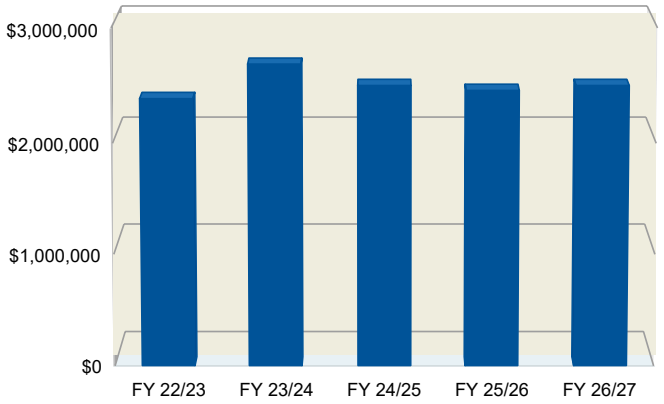
	Audited Actual		Budget			
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 990,604	$ 1,046,017	$ 1,128,307	$ 1,491,900	32.22%	$ 1,576,320	5.66%
Operating Costs	$ 123,954	$ 117,869	$ 131,800	$ 167,810	27.32%	$ 172,020	2.51%
Contractual Services	$ 39,339	$ 289,404	$ 725,850	$ 677,550	(6.65%)	$ 702,550	3.69%
Internal Services Charges	$ 26,670	$ 47,716	$ 45,030	$ 60,100	33.47%	$ 64,880	7.95%
Other Financing Uses	$ (86,135)	$ (81,518)	$ (35,422)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 1,094,432**	**$ 1,419,488**	**$ 1,995,565**	**$ 2,397,360**	**20.13%**	**$ 2,515,770**	**4.94%**
Annual Percentage Change		29.70%	40.58%	20.13%		26.07%	
Budgeted Staffing Level (FTEs)	8.50	7.50	9.50	9.50		9.50	
Budgeted Staffing Level (PT FTEs)	-	-	-	2.00		2.00	

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

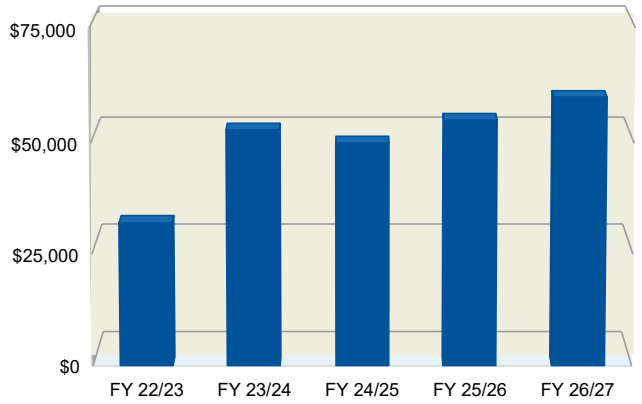
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 250,004	$ 348,736	$ 416,077	$ 427,460	2.74%	$ 452,810	5.93%
Operating Costs	$ 1,331,154	$ 1,333,072	$ 867,500	$ 867,500	0.00%	$ 867,500	0.00%
Contractual Services	$ 795,024	$ 984,117	$ 1,194,000	$ 1,168,140	(2.17%)	$ 1,181,360	1.13%
Internal Services Charges	$ 6,750	$ 33,116	$ 31,140	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 2,382,932**	**$ 2,699,041**	**$ 2,508,717**	**$ 2,463,100**	**(1.82%)**	**$ 2,501,670**	**1.57%**
Annual Percentage Change		13.27%	(7.05%)	(1.82%)		(0.28%)	
Budgeted Staffing Level (FTEs)	2.25	2.25	2.25	2.25		2.25	

Fund: 106 SELF-INSURANCE **Division: BENEFITS**

Mission Statement

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

Five-Year Expenditures



Selected Service Objectives

- To monitor claims for eligibility
- To provide unemployment benefits in a timely manner when required
- To continue minimizing and reducing the City's financial risk for unemployment liability claims through consideration of alternative insurance sources

Five Year History

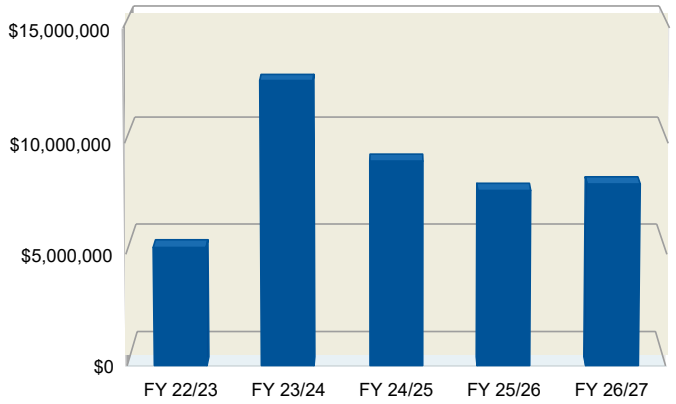
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 32,076	$ 52,962	$ 50,000	$ 55,000	10.00%	$ 60,000	9.09%
Total Expenditures	**$ 32,076**	**$ 52,962**	**$ 50,000**	**$ 55,000**	**10.00%**	**$ 60,000**	**9.09%**
Annual Percentage Change		65.11%	(5.59%)	10.00%		20.00%	

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

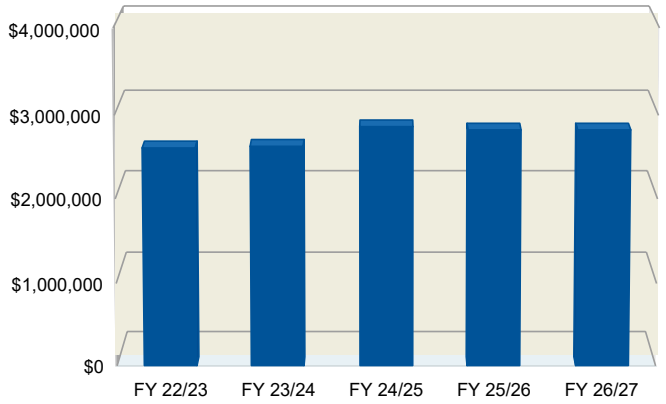
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 131,823	$ 628,161	$ 275,035	$ 276,070	0.38%	$ 290,390	5.19%
Operating Costs	$ 1,839,923	$ 7,593,963	$ 3,616,729	$ 2,026,000	(43.98%)	$ 2,026,000	0.00%
Contractual Services	$ 3,364,673	$ 4,435,140	$ 5,270,240	$ 5,572,720	5.74%	$ 5,848,540	4.95%
Internal Services Charges	$ -	$ 53,460	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 5,336,419**	**$ 12,710,724**	**$ 9,162,004**	**$ 7,874,790**	**(14.05%)**	**$ 8,164,930**	**3.68%**
Annual Percentage Change		138.19%	(27.92%)	(14.05%)		(10.88%)	
Budgeted Staffing Level (FTEs)	1.25	1.25	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.

Five-Year Expenditures



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 History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 2,605,301	$ 2,614,979	$ 2,648,850	$ 2,704,990	2.12%	$ 2,705,800	0.03%
Internal Services Charges	$ -	$ -	$ 214,530	$ 108,970	(49.21%)	$ 107,820	(1.06%)
Total Expenditures	**$ 2,605,301**	**$ 2,614,979**	**$ 2,863,380**	**$ 2,813,960**	**(1.73%)**	**$ 2,813,620**	**(0.01%)**
Annual Percentage Change		0.37%	9.50%	(1.73%)		(1.74%)	

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

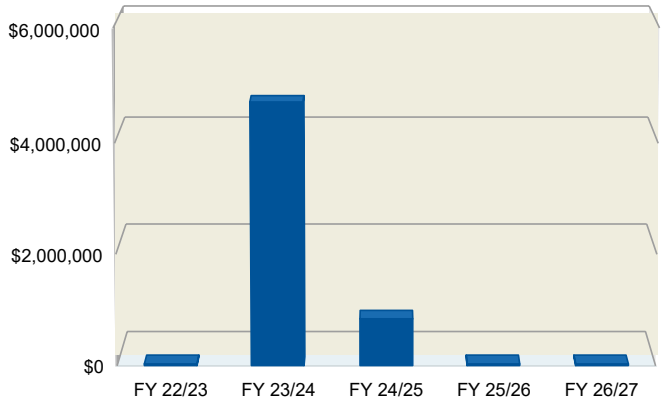
Mission Statement

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

Selected Service Objectives

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

Five-Year Expenditures



Five Year History

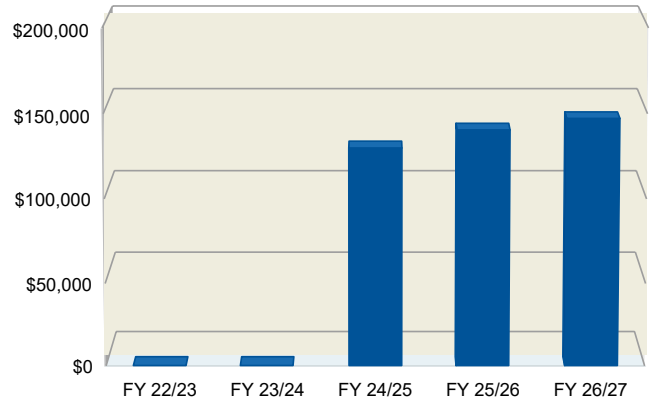
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 33,886	$ 4,722,051	$ 840,620	$ 35,000	(95.84%)	$ 35,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 1,410	0.00%	$ 1,390	(1.42%)
Total Expenditures	**$ 33,886**	**$ 4,722,051**	**$ 840,620**	**$ 36,410**	**(95.67%)**	**$ 36,390**	**(0.05%)**
Annual Percentage Change		13835.11%	(82.20%)	(95.67%)		(95.67%)	

Fund: 386 ASES ELO-P GRANT **Division: HR ADMIN**

Mission Statement

Through strong relationships with families, schools and communities, it is the goal of the Fontana Expanded Learning Program (FELP) to provide quality educational, recreational, and cultural programs. We aim to promote the social, physical, intellectual, and emotional development of the youth that we serve.

Five-Year Expenditures



Selected Service Objectives

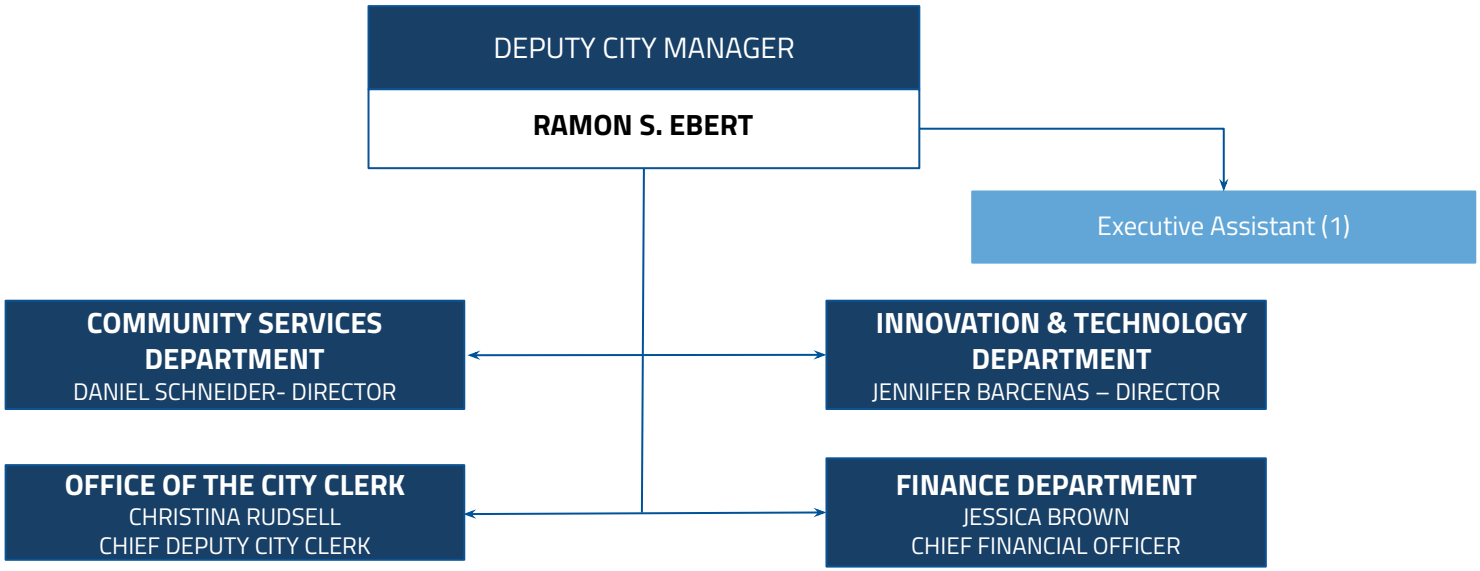
- In collaboration with Community Services, to recruit and retain FELP staff who will development the youth that we serve
- To ensure FELP staff is meeting requirements and maintaining compliance for the program
- To ensure the program maintains proper staffing on an ongoing basis
- To assist with maintaining solid relationships with the school district and community

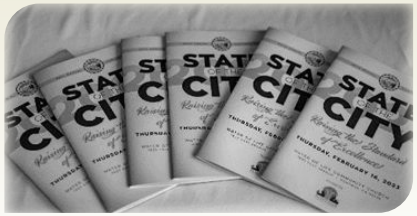
Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 130,141	$ 133,920	2.90%	$ 140,630	5.01%
Internal Services Charges	$ -	$ -	$ -	$ 6,560	0.00%	$ 6,790	3.51%
Total Expenditures	**$ -**	**$ -**	**$ 130,141**	**$ 140,480**	**7.94%**	**$ 147,420**	**4.94%**
Annual Percentage Change		0.00%	0.00%	7.94%		13.28%	
Budgeted Staffing Level (FTEs)	-	1.00	1.00	1.00		1.00	

Administrative Services Organization

Effective *7/1/2025*
Budgeted *121 FTE Positions*
Budgeted *521 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 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), to develop programming and oversee the KFON Cable Station and Studio, 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).

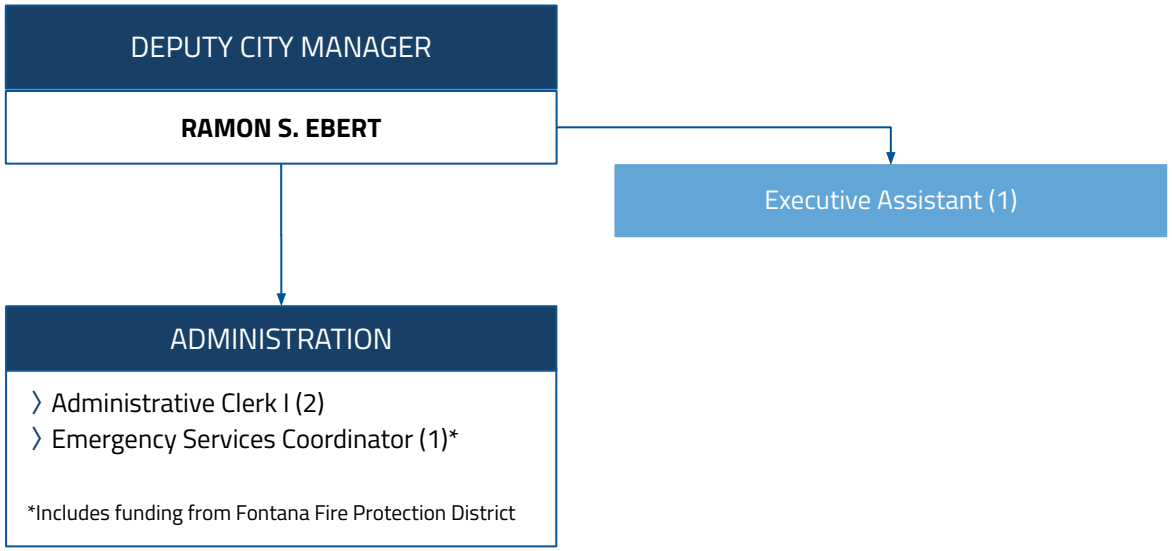
Organization Department Summary

Organization	Department	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
ADMINISTRATIVE SERVICES								
	Administrative Services Admin	723,810	268,012	825,174	907,280	9.95%	937,290	3.31%
	City Clerk	864,460	721,078	1,521,746	1,040,820	(31.60%)	1,226,160	17.81%
	Community Services	18,630,621	21,079,759	32,700,552	32,617,900	(0.25%)	33,165,310	1.68%
	Innovation and Technology	12,552,258	15,186,169	17,972,869	14,420,140	(19.77%)	14,870,510	3.12%
	Finance	13,184,097	15,404,478	19,353,171	10,851,900	(43.93%)	10,862,860	0.10%
	TOTAL ADMINISTRATIVE SERVICES ORGANIZATION	**45,955,246**	**52,659,496**	**72,373,512**	**59,838,040**	**-17.32%**	**61,062,130**	**2.05%**
	Total Budgeted Full-Time Personnel	**112.00**	**111.00**	**117.00**	**121.00**		**121.00**	
	Total Budgeted Part-Time Personnel	**367.00**	**367.00**	**369.00**	**521.00**		**521.00**	

Organizational Chart

Administrative Services

Effective	*7/1/2025*
Budgeted	*4 FTE Positions*
Budgeted	*1 FTE FFD Position*





Administrative Services



OVERVIEW

The Administrative Services Administration plays a pivotal role in ensuring that municipal services and community engagement initiatives align with the City Council's goals and objectives. This administration encompasses several key departments: Administration Office, Community Services, Innovation and Technology, Finance, City Clerk, and Emergency Management. Each contributing to the city's efficient governance and service delivery.

The Administration Office provides overarching leadership, policy guidance, and administrative support across the department; responsibilities include coordinating with other city departments, supervising personnel, overseeing projects, managing budgets, and supporting policy decisions.

Community Services is focused on enhancing the quality of life for residents by managing recreational programs, community events, and the maintenance of parks and facilities.

Innovation and Technology ensures the city's technological infrastructure is robust and up to date, supporting various departments with IT solutions, services, and security.

Finance encompasses several critical functions, such as handling the city's budgeting, accounting, payroll, and purchasing operations like overseeing procurement processes, vendor relations, and ensuring compliance with municipal purchasing policies.

City Clerk is responsible for maintaining official city records, preparing City Council meeting agendas and minutes, administering municipal elections, and managing public records requests.

Emergency Management encompasses a cycle of coordinated efforts aimed at reducing vulnerabilities, enhancing preparedness, and ensuring effective response and recovery from both natural and human made disasters.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	Successfully completing all audits	5
2	Modernize emergency management training programs and processes	1
3	Manage the city-wide goal setting process	2
4	Analyze the feasability of implementing a Community Choice Aggregation program	10
5	Review and update technology policies	4
6	Support an updated City Marketing Plan	3

ACCOMPLISHMENTS

- Updated Municipal Code chapters 1, 2, 7, 17, and 19
- Reviewed and updated Fontana Community Foundation Bylaws
- Managed a property sale through Countywide Oversight Board correcting a recording error from 2005 that allows for a new hotel, retail, and restaurant development.
- Participated in the development of a new City Wide marketing strategy
- Authored and implemented numerous policies and procedures including: Council Meeting Decorum, City Translation Policy, prohibition of camping in the City of Fontana, legal review and estimation processes
- Received grant from CALOES for High Frequency Radios for use during disasters
- Added an Emergency Services Coordinator to the team
- Implemented an emergency services strategic plan

DEPARTMENTAL SUMMARY

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
ADMINISTRATIVE SERVICES ADMIN									
101	General Fund	Administrative Svcs Admin	423,654	470,931	735,753	884,080	20.16%	914,090	3.39%
		Total General Fund	**423,654**	**470,931**	**735,753**	**884,080**	**20.16%**	**914,090**	**3.39%**
104	Office of Emergency Svcs	Administrative Svcs Admin	1,214	38,369	65,363	-	(100.00%)	-	-
241	Air Quality Mgmt Dist	Economic Development	3,000	3,000	3,000	-	(100.00%)	-	-
297	Housing Authority - LMIHF	Housing Development	235,816	(349,075)	-	-	-	-	-
301	Grants	Administrative Svcs Admin	-	80,345	19,508	23,200	18.93%	23,200	0.00%
362	CDBG	Housing Development	8,424	971	-	-	-	-	-
601	Capital Reinvestment	Administrative Svcs Admin	1,431	23,471	270	-	(100.00%)	-	-
697	Fontana Housing Authority	Housing Development	16,628	-	1,280	-	(100.00%)	-	-
698	Affordable Housing Trust	Housing Development	33,643	-	-	-	-	-	-
		Total Other Funds	**300,156**	**(202,919)**	**89,421**	**23,200**	**(74.06%)**	**23,200**	**0.00%**
		Total Administrative Services Admin	**723,810**	**268,012**	**825,174**	**907,280**	**9.95%**	**937,290**	**3.31%**
		Total Budgeted Full-Time Positions	**2.00**	**2.00**	**2.00**	**4.00**	**100.00%**	**4.00**	**0.00%**

ADMINISTRATIVE SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: ADMINISTRATIVE SVCS ADMIN

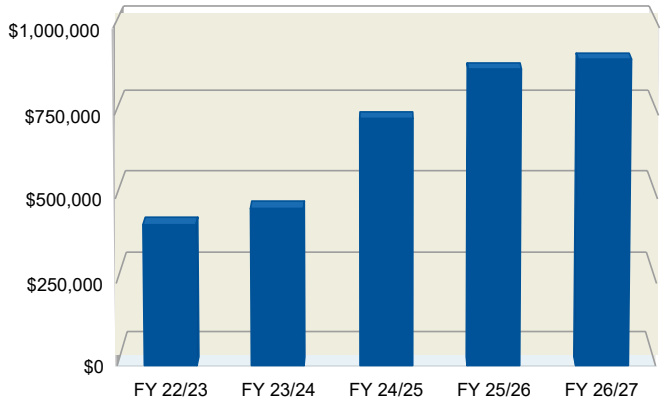
Mission Statement

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.

Selected Service Objectives

- To provide administrative oversight of the City Clerk's Office, Community Services, Information Technology and Finance 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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 373,010	$ 477,077	$ 562,808	$ 661,670	17.57%	$ 683,890	3.36%
Operating Costs	$ 27,824	$ 23,299	$ 97,370	$ 104,650	7.48%	$ 103,000	(1.58%)
Contractual Services	$ 14,200	$ 2,687	$ 92,100	$ 91,100	(1.09%)	$ 99,220	8.91%
Internal Services Charges	$ 8,620	$ 23,634	$ 19,820	$ 26,660	34.51%	$ 27,980	4.95%
Capital Expenditure	$ -	$ 2,315	$ -	$ -	0.00%	$ -	0.00%
Other Financing Uses	$ -	$ (58,081)	$ (36,345)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 423,654**	**$ 470,931**	**$ 735,753**	**$ 884,080**	**20.16%**	**$ 914,090**	**3.39%**
Annual Percentage Change		11.16%	56.23%	20.16%		24.24%	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	4.00		4.00	

ADMINISTRATIVE SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 301 GRANTS

Division: ADMINISTRATIVE SVCS ADMIN

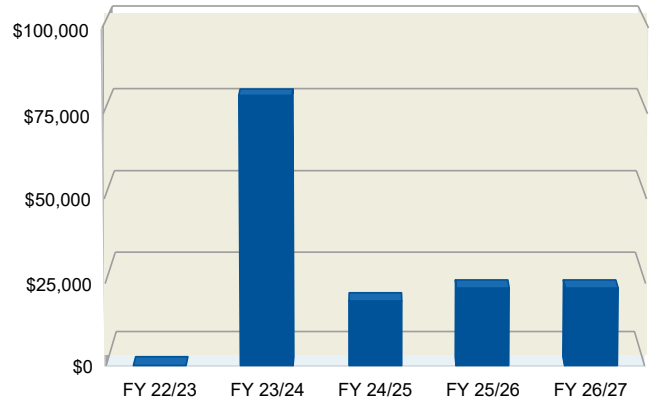
Mission Statement

To continue to work with the San Bernardino County Office of Emergency Services and CalOES to expand and strengthen continuity of operations and continuity of government planning to ensure the uninterrupted provision of essential services during and after emergencies.

Selected Service Objectives

- To create a Continuity of Operations Plan (COOP)
- To create a Continuity of Government (COG) Plan
- To align with State and Federal continuity planning standards

Five-Year Expenditures



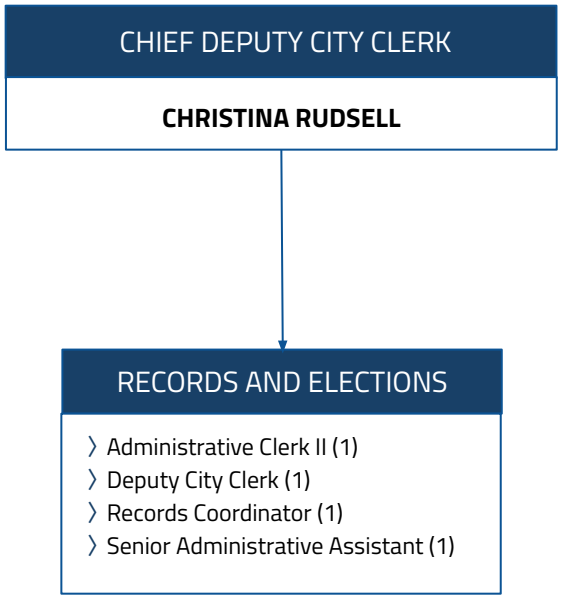
Five Year History

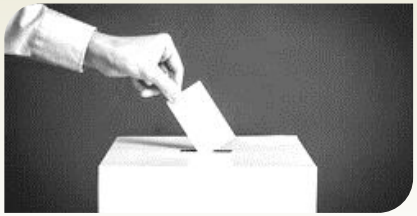
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ 20,345	$ 19,508	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ -	$ -	$ 23,200	0.00%	$ 23,200	0.00%
Capital Expenditure	$ -	$ 60,000	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ -**	**$ 80,345**	**$ 19,508**	**$ 23,200**	**18.93%**	**$ 23,200**	**0.00%**
Annual Percentage Change		0.00%	(75.72%)	18.93%		18.93%	

Organizational Chart

City Clerk Department

Effective *7/1/2025*
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 the 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	Ensure completion of Public Record Requests as established by California State Law	4
3	Ensure City and Commission compliance with Brown Act and Fair Political Practice Commission regulations	2,4
4	Continue to work to provide a public records self-service portal for Ordinances, Resolutions and Minutes	4
5	Continue to manage Centralized Records Center to scan and index all City records	3
6	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 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
To expeditiously process all contracts, resolutions, ordinances and claims:					
Number of resolutions processed	133	150	150	150	1
Number of ordinances processed	30	35	35	35	1
Number of claims processed	160	165	165	165	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	98%	100%	100%	100%	2
To ensure compliant notice of City and Commission meetings:					
Percent of compliant City entity meeting agenda postings	100%	100%	100%	100%	3
Percent of compliant Commission meeting agenda postings	100%	100%	100%	100%	3
To distribute City Council agenda packets in a timely manner:					
Number of City Council agendas prepared Thursday preceding meeting	21	21	21	21	3
To scan and index City documents into Laserfiche:					
Number of records scanned and indexed	56,573	60,000	60,000	60,000	5

ACCOMPLISHMENTS

- Conducted the November 2024 General Municipal Election for City Council Districts 2 and 3 and Measure T sales and use tax measure.
- In conjunction with the IT Department, implemented the NextRequest public records request management system, NetFile AB1234 Ethics training platform, and Wordly AI translation services.
- Completed scanning and indexing of official agreements, resolutions, ordinances, and minutes to maintain permanent and current records.
- 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.
- Received and responded to 881 requests for public records.
- Completed written procedures manual for day-to-day operations within the City Clerk Office.

DEPARTMENTAL SUMMARY

Fund		Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
CITY CLERK									
101	General Fund	Records and Elections	851,246	708,091	1,498,936	1,040,820	(30.56%)	1,226,160	17.81%
101	General Fund	Boards and Commissions	13,214	12,987	22,810	-	(100.00%)	-	-
		Total General Fund	**864,460**	**721,078**	**1,521,746**	**1,040,820**	**(31.60%)**	**1,226,160**	**17.81%**
		Total City Clerk	**864,460**	**721,078**	**1,521,746**	**1,040,820**	**(31.60%)**	**1,226,160**	**17.81%**
		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**	**-**	**(100.00%)**	**-**	**-**

CITY CLERK DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: RECORDS AND ELECTIONS

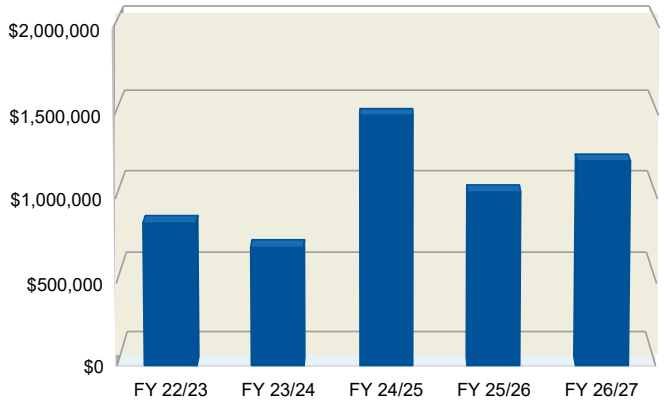
Mission Statement

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.

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 work with the Innovation & Technology 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 Expenditures



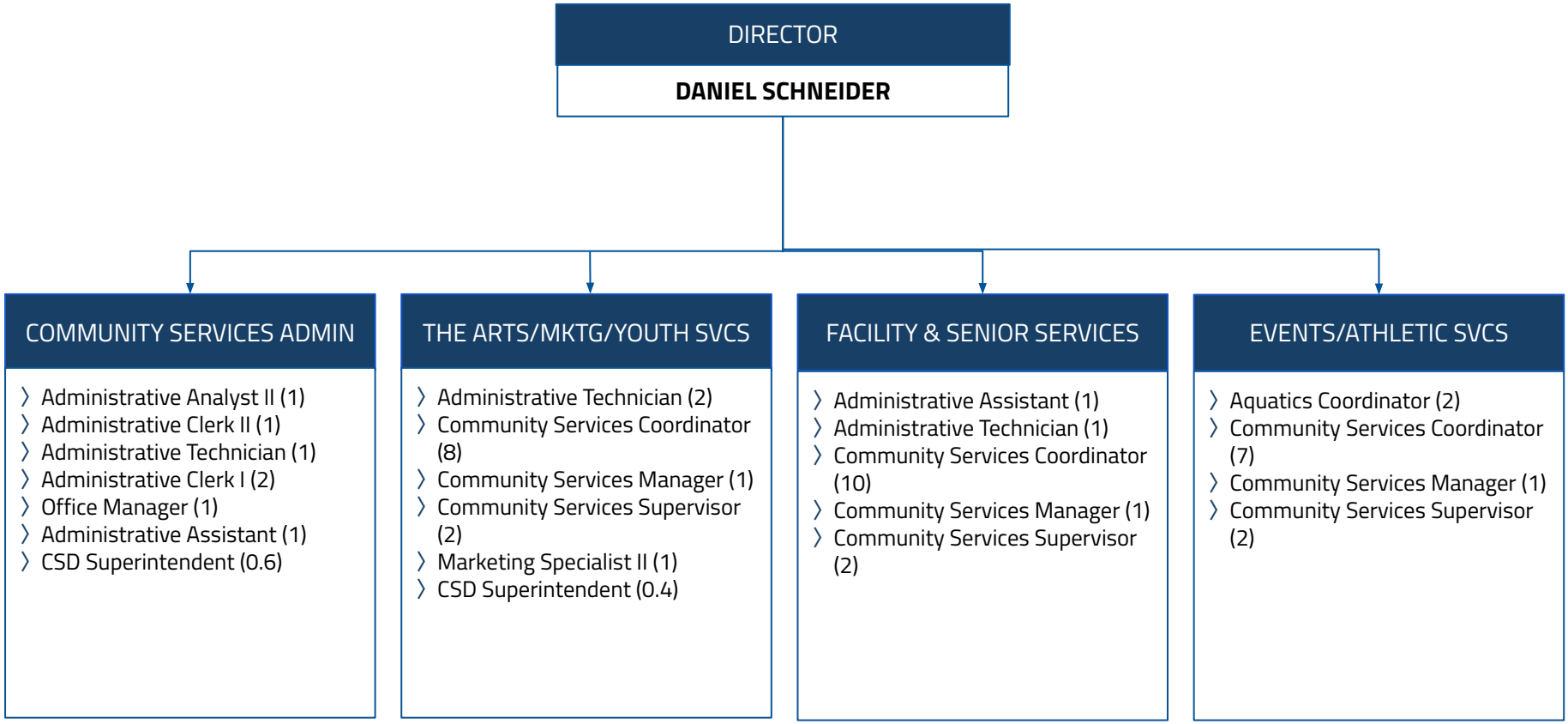
Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 549,910	$ 589,687	$ 697,926	$ 753,470	7.96%	$ 787,740	4.55%
Operating Costs	$ 87,702	$ 29,790	$ 38,000	$ 42,300	11.32%	$ 42,840	1.28%
Contractual Services	$ 194,534	$ 62,514	$ 735,700	$ 214,700	(70.82%)	$ 363,600	69.35%
Internal Services Charges	$ 19,100	$ 26,100	$ 27,310	$ 30,350	11.13%	$ 31,980	5.37%
Total Expenditures	**$ 851,246**	**$ 708,091**	**$ 1,498,936**	**$ 1,040,820**	**(30.56%)**	**$ 1,226,160**	**17.81%**
Annual Percentage Change		(16.82%)	111.69%	(30.56%)		(18.20%)	
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	-		-	

Organizational Chart

Community Services

Effective *7/1/2025*
Budgeted *50 FTE Positions*
Budgeted *514 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, 52 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 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
To increase participation in classes (only) offered:					
Total number of participants in all classes (enrolled)	13,940	16,343	19,611	21,572	1-6
To inform community of projects, developments and programs:					
Number of Community Services Department Facebook, Instagram, and Twitter post engagement	97,750	98,000	99,000	100,000	1-6
Number of department Marketing Cloud subscribers	60,000	64,000	66,000	68,000	1-6
Number of department Marketing Cloud email distributions	60	68	75	80	1-6
Number of marketing campaigns	23	29	30	30	1-6
Number of press releases sent to publications and media outlets	22	33	40	40	1-6
Number of community events attended to conduct outreach and promotion of CSD programs, services and resources	21	21	30	30	1-6
To increase private rentals at pools, neighborhood, and community centers:					
Total number of overall rentals	1,206	1,345	1,400	1,450	1,2,6,9
To provide quality senior services:					
Total number of meals served	25,504	32,000	33,000	35,000	1,5
Total number of seniors transported (one-way trips)	1,915	2,500	3,000	3,500	1
To provide health & fitness education info to community:					
Total number of clients receiving health and fitness information	22,546	22,000	23,000	23,000	5,6
Total participants utilizing fitness rooms	19,391	19300	19,800	20,300	1,5
To provide appropriate, accessible cultural arts programs/svcs:					
Total number of cultural arts program participants	19,500	20,500	21,500	22,500	1
To increase community/corporate partnerships:					
Number of partnerships developed	61	65	65	65	3
To provide aquatics programming to the community:					
Total number of participants in all aquatic classes	3,696	4330	4,330	4,330	1,5
Total number of participants in all aquatic activities	47,649	52,000	55,000	55,000	1,5
To provide social and educational programs:					
Number of preschool students in City programs (enrolled)	2,212	2300	2,300	2,300	1-6,8
Number of youth attendance in Fontana Extended Learning Program	449,378	594,000	594,000	594,000	1-3,5,7,8
Number of participants in environmental programs (urban ecology school visitors)	23,189	22,100	22,700	22,700	1-2
To provide quality City-wide, co-sponsored and recreational events to the community:					
Number of recreational events offered to the community	23	25	25	25	1-4,6
To increase participation in sports:					
Number of participants in pee wee and youth sports programs	3,973	3725	3,750	3,750	1,5
To increase participation in youth camps:					
Total number of participants registered in camps	6,292	6410	6,820	6,820	1-3

ACCOMPLISHMENTS

Fontana Arts

- Celebrated culture and community with Art focused event including: La Gran Fiesta: A Hispanic Heritage Month Celebration, Dia De Los Muertos, and Jazz Fest: A Black History Celebration with a combined attendance estimated of **4,350** spectators**.**
- The Cultural Arts Division celebration musical theater with youth ages 8-18 with the production of Moana, Jr. this past Fall with a cast of **57** registered participants. The cast put on four performances with **1,198** tickets sold**.** Each performance had a max capacity of 330 attendees and Moana, Jr. reach **90.75%** capacity of tickets sold. This will be the 2nd production using the new ticketing system TicketSpice in which 90%+ of tickets were sold.
- The Art Depot Gallery is estimated to host **76** Art events including Paint Nights, DIY Artistry, Imagination Studio, Special Needs Art Program, Artist Workshops, and outreach events serving **1,968** attendees.
- The Leading Art Education Program (LEAP) visited **28** FUSD elementary and **5** middle schools in conjunction with the Fontana Expanded Learning Program. LEAP hosted 150 school visits serving an estimated total of **7,700** students.

Marketing & Communications

- Distributed **68** news announcements and **33** press releases including the monthly CSD email eNewsletter and Healthy Fontana eNewsletter highlighting CSD programs, events, and facilities to a subscriber count of **64,058**.
- Approximately, **96,090** newsletter emails were distributed this fiscal year with an average delivery rate of **99%** which is above the industry standard of 90-98%.
- Produced over **1,790** Community Services Department related posts with over **83,400** engagements and **4 million** impressions.
- Promoted **29** campaigns – Fontana Arts Festival, Fontana Days Run, Summer Concerts, Car Shows, Fourth of July Celebration, Family Fun Nights, Pumpkin Poolooza, Fresh, Fit & Fun Fair, Farmers' Markets, Garden Workshops, Open Enrollment Health Fair, Hispanic Heritage Festival, Spring Street Night Market, Halloween Festivities, Dia De Los Muertos, Youth Community Theater, Veterans Day Celebration & Writing Contest, Festival of Winter, Underwater Pictures with Santa, 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.
- 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 **62,570** Fontana homes.

Events & Athletic Services

- Hosted twenty-three (23) special events throughout the year, engaging the community and enhancing recreational and holiday celebrations that welcomed approximately 35,646 attendees.
- Introduced a new Jazz concert - hosted at Mary Vagle Nature Center and in collaboration with local talent offered an exceptional opportunity to experience the magic of live music in a picturesque outdoor setting. The event consisted of live jazz music, beer & wine, kid activities, and photo opportunities.
- Introduced the new Pumpkin Pool-ooza event - The City hosted its first-ever floating pumpkin patch at the Fontana Park Aquatic Center. Attendees had the opportunity to dive into the pool and gather a pumpkin.
- Collaborated with twenty-four (24) non-profit organizations for co-sponsored events. Strengthened relationships with community partners to enhance event quality and reach.Partnered with Omni Trans for the Bench Clean Up project by coordinating logistical assistance for the endeavor.

ACCOMPLISHMENTS - CONTINUED

- Held over twenty-four (24) Fontana Walks! events and reached over 27-billion steps since the program's inception.
- Healthy Fontana partnered with Loveland Church in Fontana to distribute 1,200 meal relief kits through funding from Kaiser Permanente in the amount of $18,000.
- Healthy Fontana started implementing "From Garden to Table: Fontana Flavor Academy," a project funded by Kaiser Permanente in the amount of $10,000 to provide the community resources to learn how to grow their own and create healthy recipes for themselves and their family. The project will reach over 2,500 participants through cooking classes, garden workshops, and community events.
- Healthy Fontana Visited (33) Fontana Expanded Learning Program school sites to lead sessions to over 3,300 students on the importance of healthy eating, fitness and selfcare.
- Hosted the first Fresh, Fit & Fun Fair in October 2024 with live demos, a Farmers' Market, Try-A-Tri and over 50 vendors with over 400 in attendance.
- The Mary Vagle Nature Center Hosted (3) community events: Astronomy Night, Arbor Day and Public Lands Day; attracting over 650 community members and students.
- (3) Eagle Scout projects were carried out at the Nature Center, with one project focused on building birdhouses to help local songbirds. These projects contributed to both the center's community and its natural surroundings.
- Mary Vagle Nature Center Staff Visited (33) Fontana Expanded Learning Program sites to educate over 3,000 students on Urban Ecology.
- 147 schools visited the Mary Vagle Nature Center for the Urban Ecology Program. The program offered students an immersive experience in local ecosystems, promoting hands-on learning about environmental stewardship.
- Issued over 6,000 Athletic Field Permits to football, indoor/outdoor soccer, baseball, and softball organizations.
- Allocated over 57,000 hours of field space to sports-related user groups and provided oversight for all Field and Shelter permits through the Field Management Program
- Fontana Aquatics programming served over 45,000 participants including drop-in programs, swim lessons, education courses and the Fontana Aquatics Club
- Jack Bulik Center increased private rentals by 18 events or 47%, by going from 34 private rentals in the 22-23FY to 52 events in the 23-24FY.

Facility & Senior Services

- Developed and implemented programming for our special needs population with over 21 social events and over 2,377 attendance.
- Added over 18 new in-person classes, and 8 new contract instructors.
- Little Free Library at Don Day is circulating over 600 books quarterly.
- Partnered with Feeding America in providing over 300 food boxes each month to seniors at the Fontana Community Senior Center.
- 59,727 seniors received services through nutrition, senior clubs, classes, resources, and events at the Fontana Community Senior Center.
- Successfully opened a care and shelter facility at the Jessie Turner Center for 10 days, assisting San Bernardino County and American Red Cross with the Bridge and Line Fires for over 100 people and 69 animals.

DEPARTMENTAL SUMMARY

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
COMMUNITY SERVICES									
101	General Fund	Community Svcs Admin	1,946,315	2,371,805	2,060,738	2,034,620	(1.27%)	2,272,970	11.71%
101	General Fund	Arts/Marketing/Youth Svcs	1,914,228	1,743,547	1,846,358	1,910,570	3.48%	2,006,160	5.00%
101	General Fund	Facility & Senior Svcs	4,576,398	4,811,923	6,011,476	5,904,710	(1.78%)	6,020,260	1.96%
101	General Fund	Events & Athletic Services	4,409,011	4,776,063	5,432,696	6,026,560	10.93%	6,149,270	2.04%
		Total General Fund	**12,845,952**	**13,703,338**	**15,351,268**	**15,876,460**	**3.42%**	**16,448,660**	**3.60%**
282	Solid Waste Mitigation	Events & Athletic Services	49,698	49,725	54,020	56,330	4.28%	63,300	12.37%
302	ARPA 2021	Arts/Marketing/Youth Svcs	152,936	-	-	-	-	-	-
385	After School Program	Arts/Marketing/Youth Svcs	3,861,361	4,712,377	3,872,821	4,138,900	6.87%	4,129,500	(0.23%)
386	ASES ELO-P Grant	Community Svcs Admin	-	-	190,894	483,840	153.46%	507,180	4.82%
386	ASES ELO-P Grant	Arts/Marketing/Youth Svcs	1,720,674	2,614,319	13,231,549	12,062,370	(8.84%)	12,016,670	(0.38%)
		Total Other Funds	**5,784,669**	**7,376,421**	**17,349,284**	**16,741,440**	**(3.50%)**	**16,716,650**	**(0.15%)**
		Total Community Services	**18,630,621**	**21,079,759**	**32,700,552**	**32,617,900**	**(0.25%)**	**33,165,310**	**1.68%**
		Total Budgeted Full-Time Positions	**49.00**	**48.00**	**48.00**	**50.00**	**4.17%**	**50.00**	**0.00%**
		Total Budgeted Part-Time Positions	**355.00**	**355.00**	**355.00**	**514.00**	**44.79%**	**514.00**	**0.00%**

COMMUNITY SERVICES DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: COMMUNITY SVCS ADMIN**

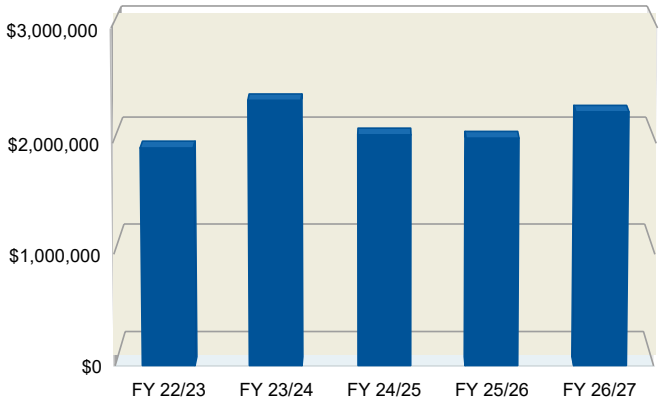
Mission Statement

The Community Services Department enhances our community through people, programs, and partnerships. The Department is committed to providing high-quality services, activities, programs, and facilities for all who live, learn, work, and play in the City of Fontana.

Selected Service Objectives

- Deliver services with integrity and honesty
- Foster community unity
- Embrace diversity and ensure equal access to services and programs
- Incorporate innovation and adopt new technologies to enhance and expand our services
- Be responsible stewards of City resources
- Provide opportunities for civic participation and community involvement
- Recognize and celebrate the achievements and successes of our team
- Promote lifelong learning and personal development for our team members

Five-Year Expenditures



Five Year History

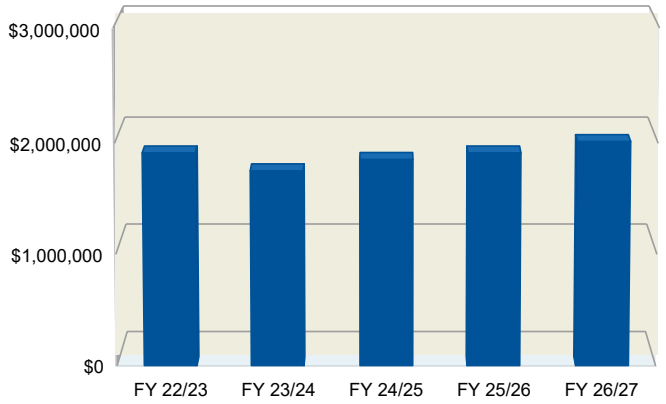
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,008,481	$ 992,516	$ 810,303	$ 1,010,000	24.64%	$ 1,055,960	4.55%
Operating Costs	$ 232,746	$ 430,495	$ 224,055	$ 257,740	15.03%	$ 258,390	0.25%
Contractual Services	$ 35,048	$ 165,343	$ 49,840	$ 73,850	48.17%	$ 73,850	0.00%
Internal Services Charges	$ 670,040	$ 737,860	$ 692,140	$ 408,630	(40.96%)	$ 413,320	1.15%
Capital Expenditure	$ -	$ 45,591	$ 284,400	$ 284,400	0.00%	$ 471,450	65.77%
Total Expenditures	**$ 1,946,315**	**$ 2,371,805**	**$ 2,060,738**	**$ 2,034,620**	**(1.27%)**	**$ 2,272,970**	**11.71%**
Annual Percentage Change		21.86%	(13.12%)	(1.27%)		10.30%	
Budgeted Staffing Level (FTEs)	8.00	7.07	7.07	7.67		7.67	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	-		-	

Fund: 101 GENERAL FUND **Division: ARTS/MARKETING/YOUTH SVCS**

Mission Statement

To provide quality communications, programs, and services that encourage community involvement, partnerships and life-long learning.

Five-Year Expenditures



Selected Service Objectives

- To continue to integrate cultural arts into existing Community Services Department programs, services and facilities for optimal public engagement in 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 a variety of Youth, educational, enrichment, and recreation programs

Five Year History

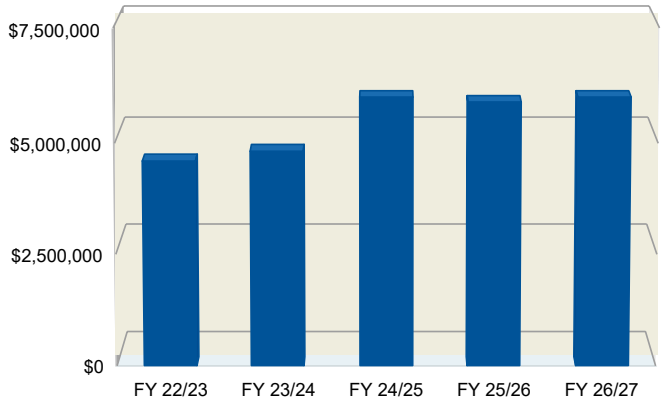
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,380,428	$ 1,289,051	$ 1,245,473	$ 1,250,930	0.44%	$ 1,315,920	5.20%
Operating Costs	$ 213,239	$ 153,900	$ 263,795	$ 276,450	4.80%	$ 284,030	2.74%
Contractual Services	$ 278,961	$ 248,427	$ 266,460	$ 328,970	23.46%	$ 348,860	6.05%
Internal Services Charges	$ 41,600	$ 52,169	$ 70,630	$ 54,220	(23.23%)	$ 57,350	5.77%
Total Expenditures	**$ 1,914,228**	**$ 1,743,547**	**$ 1,846,358**	**$ 1,910,570**	**3.48%**	**$ 2,006,160**	**5.00%**
Annual Percentage Change		(8.92%)	5.90%	3.48%		8.65%	
Budgeted Staffing Level (FTEs)	9.00	5.10	5.10	5.10		5.10	
Budgeted Staffing Level (PT FTEs)	20.00	20.00	20.00	19.00		19.00	

Fund: 101 GENERAL FUND **Division: FACILITY & SENIOR SVCS**

Mission Statement

To provide and promote diversified comprehensive programs, classes, and activities that encourage health, fitness, educational, and social opportunities in the community for all.

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

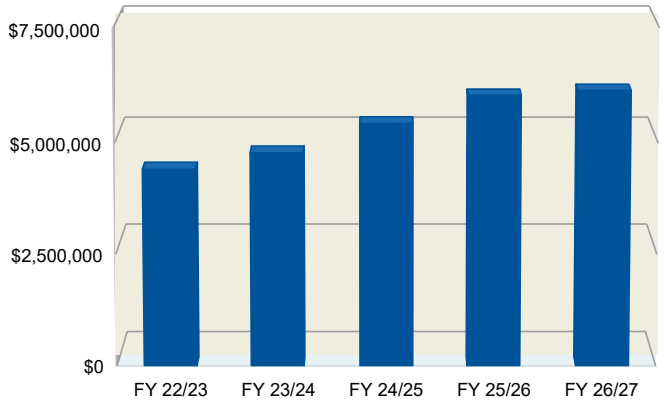
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 3,684,409	$ 3,833,600	$ 4,555,266	$ 4,524,680	(0.67%)	$ 4,616,490	2.03%
Operating Costs	$ 397,055	$ 431,073	$ 560,620	$ 541,460	(3.42%)	$ 547,230	1.07%
Contractual Services	$ 378,334	$ 473,571	$ 711,190	$ 656,290	(7.72%)	$ 671,290	2.29%
Internal Services Charges	$ 116,600	$ 73,679	$ 184,400	$ 182,280	(1.15%)	$ 185,250	1.63%
Total Expenditures	**$ 4,576,398**	**$ 4,811,923**	**$ 6,011,476**	**$ 5,904,710**	**(1.78%)**	**$ 6,020,260**	**1.96%**
Annual Percentage Change		5.15%	24.93%	(1.78%)		0.15%	
Budgeted Staffing Level (FTEs)	15.00	15.00	15.00	15.00		15.00	
Budgeted Staffing Level (PT FTEs)	104.00	104.00	104.00	121.00		121.00	

Fund: 101 GENERAL FUND **Division: EVENTS & ATHLETIC SERVICES**

Mission Statement

To provide diversified and comprehensive programs ans services that promote community unity throught sports, aquatics, events, partnerships, and environmental and health 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, July 4th, Summer Concerts, and specialty events
- To educate urban ecology through hands-on place-based learning
- To obtain and develop community and business partnerships
- To provide healthy education, programs, events, and activities through the Healthy Fontana initiative.

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 3,035,853	$ 3,391,995	$ 3,929,366	$ 4,343,100	10.53%	$ 4,461,990	2.74%
Operating Costs	$ 413,286	$ 481,088	$ 511,820	$ 591,880	15.64%	$ 608,910	2.88%
Contractual Services	$ 870,442	$ 851,944	$ 828,310	$ 880,450	6.29%	$ 863,630	(1.91%)
Internal Services Charges	$ 89,430	$ 51,036	$ 143,200	$ 171,130	19.50%	$ 174,740	2.11%
Capital Expenditure	$ -	$ -	$ 20,000	$ 40,000	100.00%	$ 40,000	0.00%
Total Expenditures	**$ 4,409,011**	**$ 4,776,063**	**$ 5,432,696**	**$ 6,026,560**	**10.93%**	**$ 6,149,270**	**2.04%**
Annual Percentage Change		8.33%	13.75%	10.93%		13.19%	
Budgeted Staffing Level (FTEs)	9.00	11.00	11.00	12.00		12.00	
Budgeted Staffing Level (PT FTEs)	125.00	125.00	125.00	187.00		187.00	

Fund: 282 SOLID WASTE MITIGATION

Division: EVENTS & ATHLETIC SERVICES

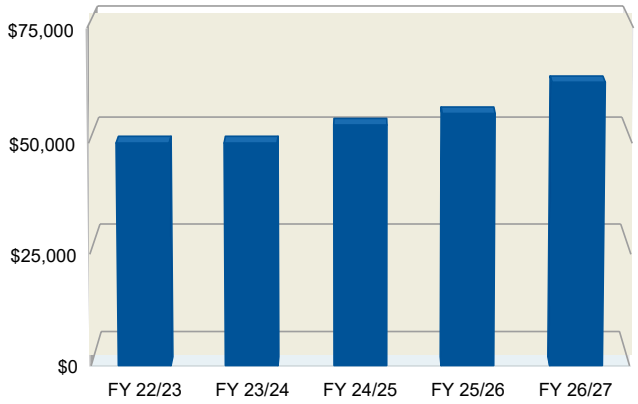
Mission Statement

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.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 44,930	$ 49,440	$ 46,870	$ 50,220	7.15%	$ 56,570	12.64%
Operating Costs	$ 2,768	$ 285	$ 3,350	$ 3,650	8.96%	$ 4,000	9.59%
Internal Services Charges	$ 2,000	$ -	$ 3,800	$ 2,460	(35.26%)	$ 2,730	10.98%
Total Expenditures	**$ 49,698**	**$ 49,725**	**$ 54,020**	**$ 56,330**	**4.28%**	**$ 63,300**	**12.37%**
Annual Percentage Change		0.05%	8.64%	4.28%		17.18%	
Budgeted Staffing Level (PT FTEs)	3.00	3.00	3.00	3.00		3.00	

Fund: 385 AFTER SCHOOL PROGRAM **Division: ARTS/MARKETING/YOUTH SVCS**

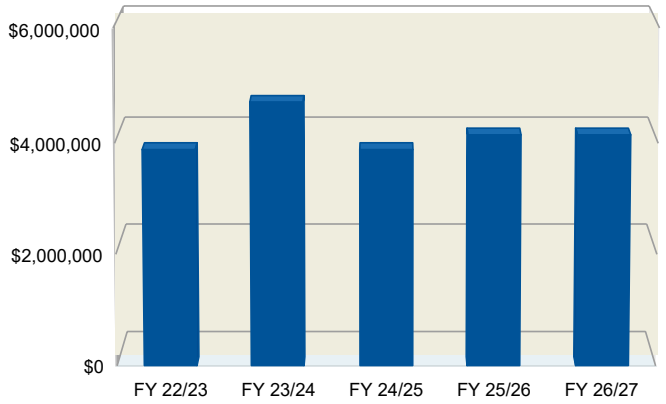
Mission Statement

To continue to foster 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 provided by the ASES (After School Education and Safety) grant.

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 2,709,058	$ 3,563,959	$ 3,719,351	$ 3,920,200	5.40%	$ 3,898,420	(0.56%)
Operating Costs	$ 643,428	$ 719,402	$ 133,470	$ 22,250	(83.33%)	$ 32,070	44.13%
Contractual Services	$ 485,785	$ 407,942	$ 20,000	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ 23,090	$ 21,074	$ -	$ 196,450	0.00%	$ 199,010	1.30%
Total Expenditures	**$ 3,861,361**	**$ 4,712,377**	**$ 3,872,821**	**$ 4,138,900**	**6.87%**	**$ 4,129,500**	**(0.23%)**
Annual Percentage Change		22.04%	(17.82%)	6.87%		6.63%	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	3.00		3.00	
Budgeted Staffing Level (PT FTEs)	73.00	73.00	73.00	160.00		160.00	

Fund: 386 ASES ELO-P GRANT **Division: COMMUNITY SVCS ADMIN**

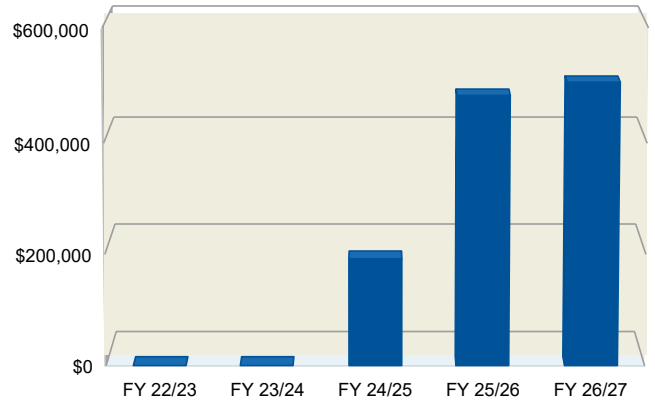
Mission Statement

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 5 Fontana Unified School District middle schools
- To offer free, quality after school programs at 28 Fontana Unified elementary schools

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 190,894	$ 192,660	0.93%	$ 194,690	1.05%
Internal Services Charges	$ -	$ -	$ -	$ 291,180	0.00%	$ 312,490	7.32%
Total Expenditures	**$ -**	**$ -**	**$ 190,894**	**$ 483,840**	**153.46%**	**$ 507,180**	**4.82%**
Annual Percentage Change		0.00%	0.00%	153.46%		165.69%	
Budgeted Staffing Level (FTEs)	-	0.93	0.93	0.93		0.93	

Fund: 386 ASES ELO-P GRANT

Division: ARTS/MARKETING/YOUTH SVCS

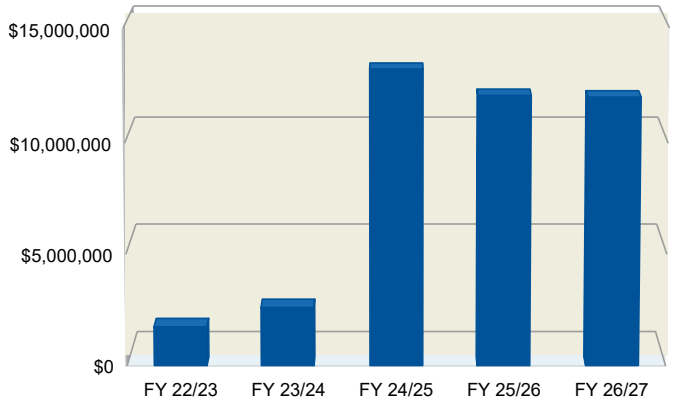
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Five-Year Expenditures



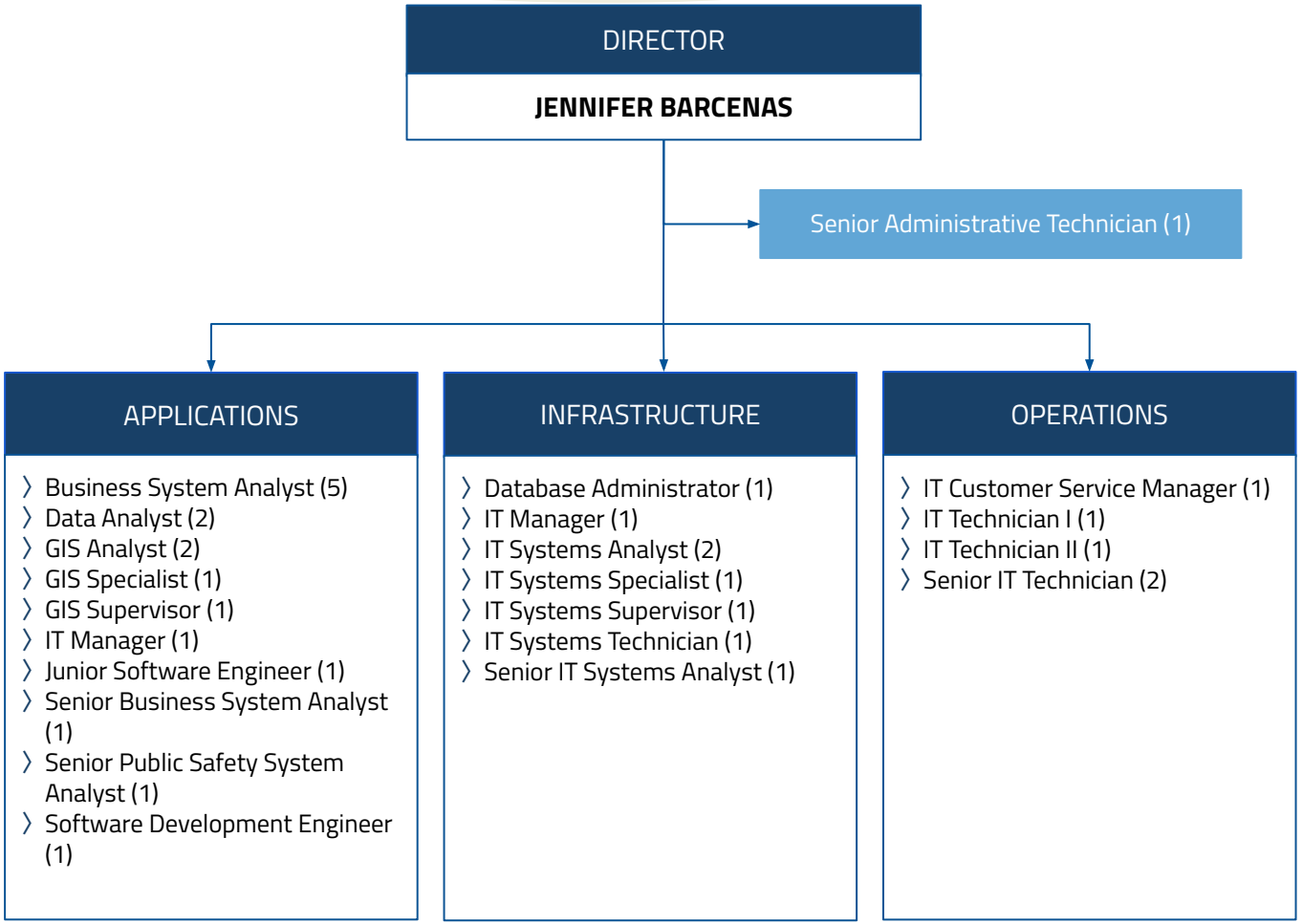
Five Year History

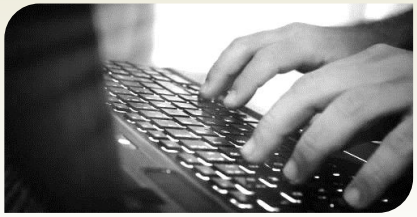
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 395,822	$ 905,636	$ 4,014,643	$ 5,747,720	43.17%	$ 6,275,060	9.17%
Operating Costs	$ 981,680	$ 1,151,249	$ 1,581,830	$ 4,133,900	161.34%	$ 3,560,860	(13.86%)
Contractual Services	$ 343,172	$ 557,434	$ 7,601,596	$ 2,180,750	(71.31%)	$ 2,180,750	0.00%
Internal Services Charges	$ -	$ -	$ 33,480	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 1,720,674**	**$ 2,614,319**	**$ 13,231,549**	**$ 12,062,370**	**(8.84%)**	**$ 12,016,670**	**(0.38%)**
Annual Percentage Change		51.94%	406.12%	(8.84%)		(9.18%)	
Budgeted Staffing Level (FTEs)	3.50	5.90	5.90	6.30		6.30	
Budgeted Staffing Level (PT FTEs)	23.00	23.00	23.00	24.00		24.00	

Organizational Chart

Innovation and Technology

Effective *7/1/2025*
Budgeted *31 FTE Positions*
Budgeted *2 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 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
To consistently provide a high quality of service to staff:					
Customer satisfaction rating of satisfied or neutral	95%	95%	95%	95%	1
To improve staff efficiency through training (hrs):					
Provide 80 hours of in-service training for application and desktop systems	80	80	80	80	2
To be responsive to the technology needs of staff:					
Percent of requests resolved within defined service level agreements	95%	95%	95%	95%	3

- **Recreation Management System -** In 2022 the IT Department in partnership with the Community Services Department began efforts to explore new and improved technology to offer recreation classes to our community. The departments were also looking for a system that would need to be intuitive and simple for both citizens and staff to use. The new system would need to handle the wide array of activities that the City of Fontana provides to its residents. This included, but was not limited to, field/shelter reservations, 25+ types of memberships, facility reservations, pool rentals, online and in-person activity registrations, online reservations, a robust POS system, scholarship awards, and a GIS integration for residents. An RFP was issued in 2023 and the ACTIVENet solution proposed by ACTIVENetwork was selected as the preferred solution. The solution offered all the required capabilities as well as additional functionality that would be useful in our environment. IT and CSD went live with the new system in early March. Since then, the new system has offered over 1,417 classes, and 18,235 people have enrolled in them. Members of the community have been able to reserve city facilities over 13,689 times with an accumulation time of over 151,240 hours.

- **Stage Red Audio Visual System** - The IT Department played a crucial role in supporting the revitalization project, particularly in the technical aspects of Stage Red renovation. The department provided expertise in evaluating the integration requirements for modern audio-visual systems, ensuring they aligned with the city's infrastructure standards and future-proofing efforts. IT staff collaborated closely with staff and vendors to ensure seamless integration of the new digital systems, which replaced the outdated analog equipment. In addition, the IT team facilitated the coordination of networking and connectivity solutions for the upgraded audio, video, lighting, and control systems. Their involvement ensured that the new technology would support not only current operational needs but also the evolving demands of a venue designed to be a premier entertainment destination. By collaborating across departments and with external vendors, the IT Department ensured the project's success from a technological perspective, contributing to the overall goal of enhancing the downtown experience for visitors and residents alike.

- **GIS Open Data Portal** - This year, the GIS team of the IT Department finalized work on a location based Open Data portal. The open data portal is a consolidation of city maps and city data into one Open Data portal. You can find the Open Data portal by visiting www.fontanaca.gov and clicking on Online Maps or by visiting: https://data.fontanaca.gov/. In this portal, we invite the public to explore, visualize, and download our data. Within it you will find web apps like Engineering and Public Works Capital Improvement Projects, Plannings Development Projects, Street Sweeping schedules, Parks Locator, and much more. The City of Fontana is committed to providing easy to find, authoritative data that our visitors can rely on.

- **KFON Programming: Enhancing Community Programming and Launching Fontana Athletics** - The IT Department has expanded its role in community engagement by increasing local programming initiatives. One key development is the creation of the Fontana Athletics series, which focuses on showcasing high school sports across the city. Recognizing a gap in coverage for youth athletics, the IT Department collaborated with local schools, and external partners to produce a platform dedicated to promoting high school sports. With limited coverage from traditional news outlets, Fontana Athletics aims to elevate the visibility of young athletes and foster a sense of pride and community. The program's objective is to record and broadcast a minimum of 12 high school games annually, providing consistent exposure for student-athletes and giving the community a platform to celebrate local sports achievements. In addition to recording games, the IT Department ensured that the series would be accessible across multiple digital platforms, leveraging modern technology to engage wider audiences. The department also worked on establishing infrastructure for live streaming, which allows residents to watch games in real time, further enhancing audience engagement and community spirit. By focusing on local sports, the IT Department not only enriches the city's community programming, but also helps cultivate a stronger connection between residents and their schools, to promote a sense of unity and civic pride.

DEPARTMENTAL SUMMARY

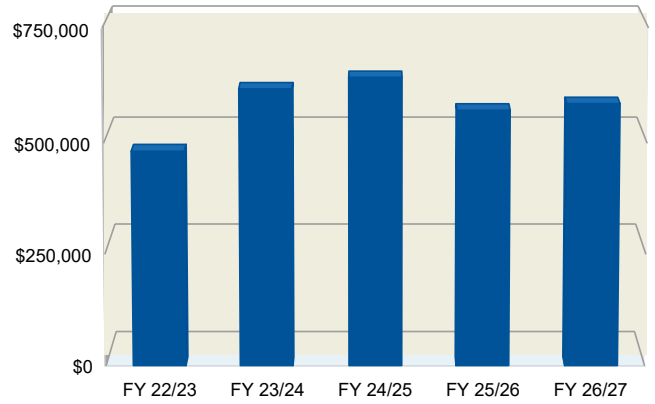
Fund		Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
INNOVATION AND TECHNOLOGY									
101	General Fund	IT Administration	480,653	617,998	643,613	570,870	(11.30%)	584,830	2.45%
101	General Fund	Applications	1,694,473	2,078,307	2,423,517	2,584,590	6.65%	2,686,820	3.96%
101	General Fund	Infrastructure	1,920,568	2,039,815	2,336,733	1,528,310	(34.60%)	1,605,150	5.03%
101	General Fund	Operations	-	-	-	721,640	-	767,130	6.30%
		Total General Fund	**4,095,694**	**4,736,120**	**5,403,863**	**5,405,410**	**0.03%**	**5,643,930**	**4.41%**
102	City Technology	Applications	3,594,767	5,112,886	3,381,563	3,252,570	(3.81%)	3,360,660	3.32%
102	City Technology	Infrastructure	504,198	3,668,085	4,801,543	3,948,980	(17.76%)	4,028,600	2.02%
102	City Technology	Operations	-	-	2,305,130	1,466,680	(36.37%)	1,470,740	0.28%
103	Facility Maintenance	Infrastructure	795,289	882,122	-	-	-	-	-
105	KFON	Infrastructure	124,881	120,511	-	-	-	-	-
105	KFON	Operations	-	-	250,000	-	(100.00%)	-	-
223	Federal Asset Seizure	Operations	-	-	433,611	-	(100.00%)	-	-
301	Grants	Infrastructure	-	-	65,000	-	(100.00%)	-	-
302	ARPA 2021	Applications	3,034,128	409,192	961,251	-	(100.00%)	-	-
601	Capital Reinvestment	Applications	78,093	51,760	13,538	-	(100.00%)	-	-
601	Capital Reinvestment	Infrastructure	-	-	18,584	-	(100.00%)	-	-
622	Storm Drain	IT Administration	3,812	419	-	-	-	-	-
701	Sewer Maint & Operations	Applications	321,159	204,476	338,786	346,500	2.28%	366,580	5.80%
702	Sewer Capital Projects	Applications	237	598	-	-	-	-	-
		Total Other Funds	**8,456,564**	**10,450,049**	**12,569,006**	**9,014,730**	**(28.28%)**	**9,226,580**	**2.35%**
		Total Innovation and Technology	**12,552,258**	**15,186,169**	**17,972,869**	**14,420,140**	**(19.77%)**	**14,870,510**	**3.12%**
		Total Budgeted Full-Time Positions	**29.00**	**29.00**	**31.00**	**31.00**	**0.00%**	**31.00**	**0.00%**
		Total Budgeted Part-Time Positions	**7.00**	**7.00**	**7.00**	**2.00**	**(71.43%)**	**2.00**	**0.00%**

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 401,191	$ 438,088	$ 463,572	$ 453,730	(2.12%)	$ 456,800	0.68%
Operating Costs	$ 52,862	$ 64,625	$ 136,091	$ 52,180	(61.66%)	$ 61,740	18.32%
Contractual Services	$ -	$ -	$ 10,000	$ 10,000	0.00%	$ 10,000	0.00%
Internal Services Charges	$ 26,600	$ 35,926	$ 33,950	$ 54,960	61.89%	$ 56,290	2.42%
Capital Expenditure	$ -	$ 79,359	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 480,653**	**$ 617,998**	**$ 643,613**	**$ 570,870**	**(11.30%)**	**$ 584,830**	**2.45%**
Annual Percentage Change		28.57%	4.14%	(11.30%)		(9.13%)	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	2.00		2.00	

Fund: 101 GENERAL FUND **Division: APPLICATIONS**

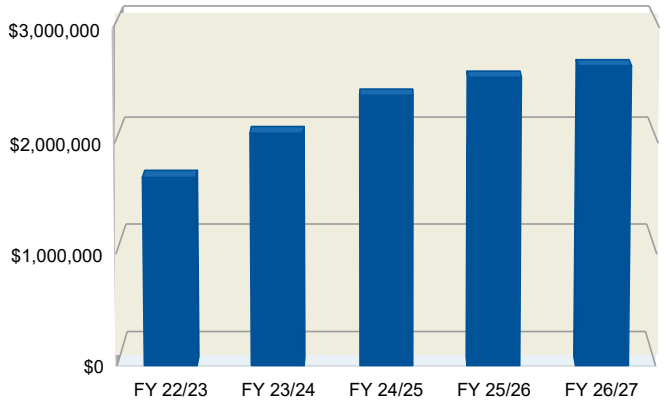
Mission Statement

To provide and support the city's applications through business analysis, project management, and integration.

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 improve staff productivity through the use of best practices such as ITIL and IT Service Management (ITSM)
- To stay within budget

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,649,923	$ 1,975,400	$ 2,334,347	$ 2,502,930	7.22%	$ 2,600,870	3.91%
Contractual Services	$ -	$ 12,814	$ -	$ -	0.00%	$ -	0.00%
Internal Services Charges	$ 44,550	$ 90,093	$ 89,170	$ 81,660	(8.42%)	$ 85,950	5.25%
Total Expenditures	**$ 1,694,473**	**$ 2,078,307**	**$ 2,423,517**	**$ 2,584,590**	**6.65%**	**$ 2,686,820**	**3.96%**
Annual Percentage Change		22.65%	16.61%	6.65%		10.86%	
Budgeted Staffing Level (FTEs)	13.25	13.25	13.25	14.25		14.25	

INNOVATION AND TECHNOLOGY DEPARTMENT — DIVISION BUDGET SUMMARY

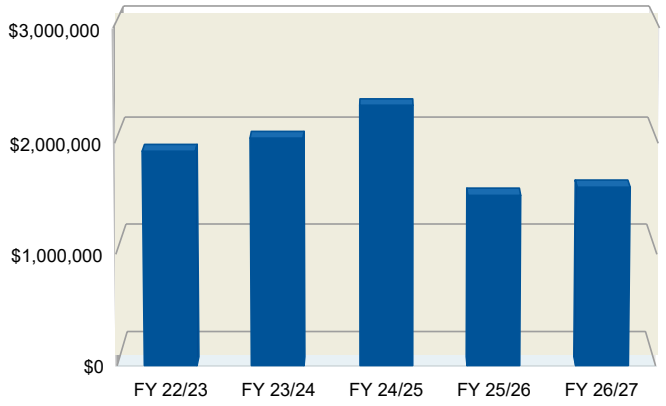
Fund: 101 GENERAL FUND

Division: INFRASTRUCTURE

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,869,257	$ 1,922,770	$ 2,254,093	$ 1,469,130	(34.82%)	$ 1,541,080	4.90%
Operating Costs	$ -	$ 1,192	$ -	$ -	0.00%	$ -	0.00%
Contractual Services	$ 5,121	$ 43,308	$ -	$ -	0.00%	$ -	0.00%
Internal Services Charges	$ 46,190	$ 72,545	$ 82,640	$ 59,180	(28.39%)	$ 64,070	8.26%
Total Expenditures	**$ 1,920,568**	**$ 2,039,815**	**$ 2,336,733**	**$ 1,528,310**	**(34.60%)**	**$ 1,605,150**	**5.03%**
Annual Percentage Change		6.21%	14.56%	(34.60%)		(31.31%)	
Budgeted Staffing Level (FTEs)	12.00	12.00	14.00	8.00		8.00	
Budgeted Staffing Level (PT FTEs)	7.00	7.00	7.00	-		-	

Fund: 101 GENERAL FUND **Division: OPERATIONS**

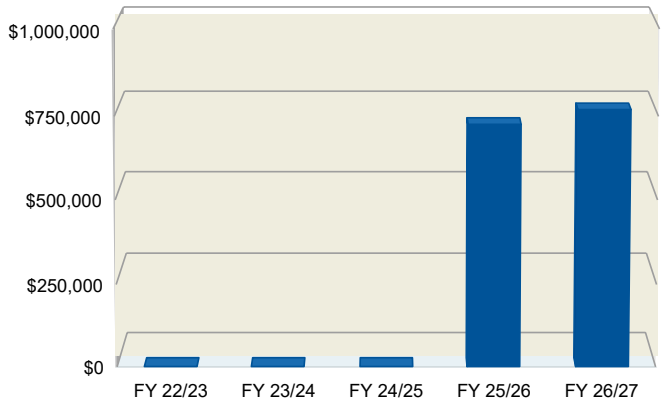
Mission Statement

To provide highly trained and efficient staff to support the city's endpoint technology including computers, printers, mobile devices, desktop systems, audio visual systems, and provide quality support services to city staff.

Selected Service Objectives

- To assist and expedite technology decision-making
- To provide high-quality project management services for operations projects
- To implement standards that promote efficiency, improve documentation, and maintain high-quality support services
- 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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 693,690	0.00%	$ 737,070	6.25%
Internal Services Charges	$ -	$ -	$ -	$ 27,950	0.00%	$ 30,060	7.55%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 721,640**	**0.00%**	**$ 767,130**	**6.30%**
Budgeted Staffing Level (FTEs)	-	-	-	5.00		5.00	
Budgeted Staffing Level (PT FTEs)	-	-	-	2.00		2.00	

Fund: 102 CITY TECHNOLOGY **Division: APPLICATIONS**

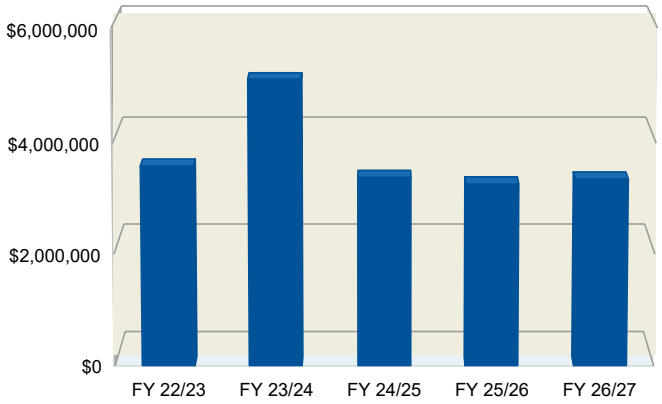
Mission Statement

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
- To adopt software development and database standards
- To assist and expedite the technology decision-making
- To build and maintain enterprise Geographic Information Systems as well as quality standards for GIS data within the city
- To maintain a high level of integrity and security for enterprise-wide information systems

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 228	$ -	$ -	$ -	0.00%	$ -	0.00%
Operating Costs	$ 3,388,558	$ 3,809,785	$ 3,113,235	$ 3,161,570	1.55%	$ 3,269,660	3.42%
Contractual Services	$ 173,816	$ 543,043	$ 268,328	$ 91,000	(66.09%)	$ 91,000	0.00%
Capital Expenditure	$ 32,165	$ -	$ -	$ -	0.00%	$ -	0.00%
Debt Service	$ -	$ 760,058	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 3,594,767**	**$ 5,112,886**	**$ 3,381,563**	**$ 3,252,570**	**(3.81%)**	**$ 3,360,660**	**3.32%**
Annual Percentage Change		42.23%	(33.86%)	(3.81%)		(0.62%)	

Fund: 102 CITY TECHNOLOGY **Division: INFRASTRUCTURE**

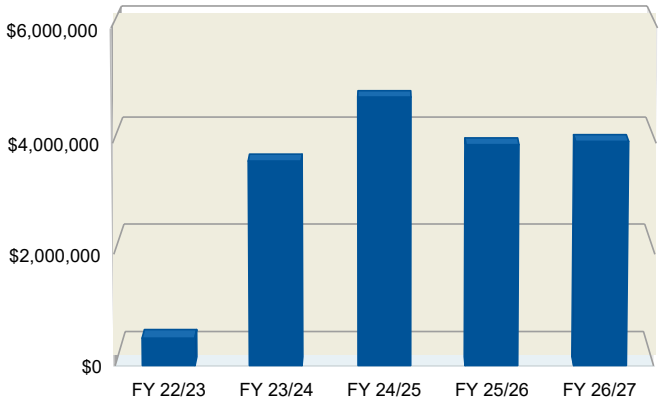
Mission Statement

To provide a stable, reliable, and secure IT infrastructure; provide cybersecurity training for city employees; and provide high-quality support services that enable city employees to be efficient and effective. To install, monitor, secure, and maintain telecommunication services including voice (telephone), data, video, and wireless services.

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) and to maintain database integrity
- 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 empower employees with cybersecurity skills through hands-on technology training, ensuring they use their devices safely and securely.
- 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, and increase the use of wireless technologies where appropriate

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 383,280	$ 2,752,966	$ 4,202,953	$ 3,586,080	(14.68%)	$ 3,656,210	1.96%
Contractual Services	$ 69,076	$ 446,369	$ 598,590	$ 362,900	(39.37%)	$ 372,390	2.62%
Capital Expenditure	$ 51,842	$ 310,823	$ -	$ -	0.00%	$ -	0.00%
Debt Service	$ -	$ 157,927	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 504,198**	**$ 3,668,085**	**$ 4,801,543**	**$ 3,948,980**	**(17.76%)**	**$ 4,028,600**	**2.02%**
Annual Percentage Change		627.51%	30.90%	(17.76%)		(16.10%)	

Fund: 102 CITY TECHNOLOGY **Division: OPERATIONS**

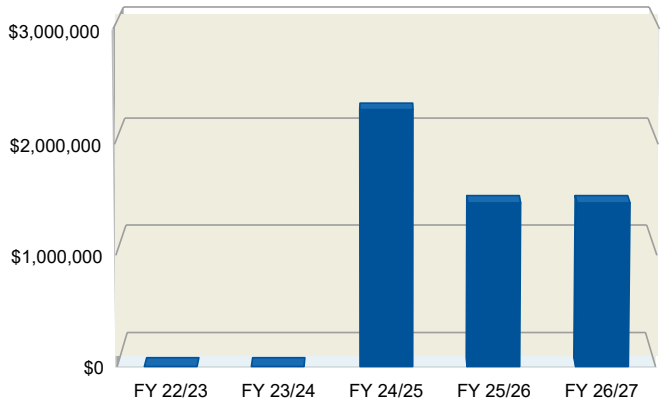
Mission Statement

To provide a stable, reliable, and secure computing environment for city employees; and provide high-quality support services that enable city employees to be efficient and effective. To provide productivity training for city employees; and provide support services that enable city employees to be efficient and effective.

Selected Service Objectives

- To provide a consistent level of high quality support to city employees through the use of best practices frameworks
- 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 employee productivity through technology training that helps them use technology more efficiently and effectively
- To stay within budget

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ 1,233,977	$ 1,466,280	18.83%	$ 1,470,740	0.30%
Contractual Services	$ -	$ -	$ 1,071,153	$ 400	(99.96%)	$ -	(100.00%)
Total Expenditures	**$ -**	**$ -**	**$ 2,305,130**	**$ 1,466,680**	**(36.37%)**	**$ 1,470,740**	**0.28%**
Annual Percentage Change		0.00%	0.00%	(36.37%)		(36.20%)	

Fund: 701 SEWER MAINT & OPERATIONS **Division: APPLICATIONS**

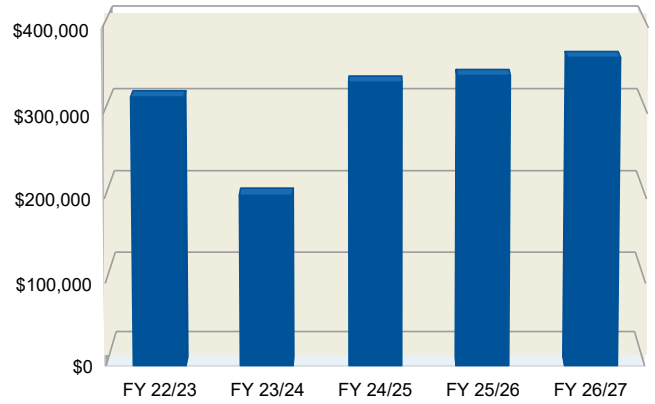
Mission Statement

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



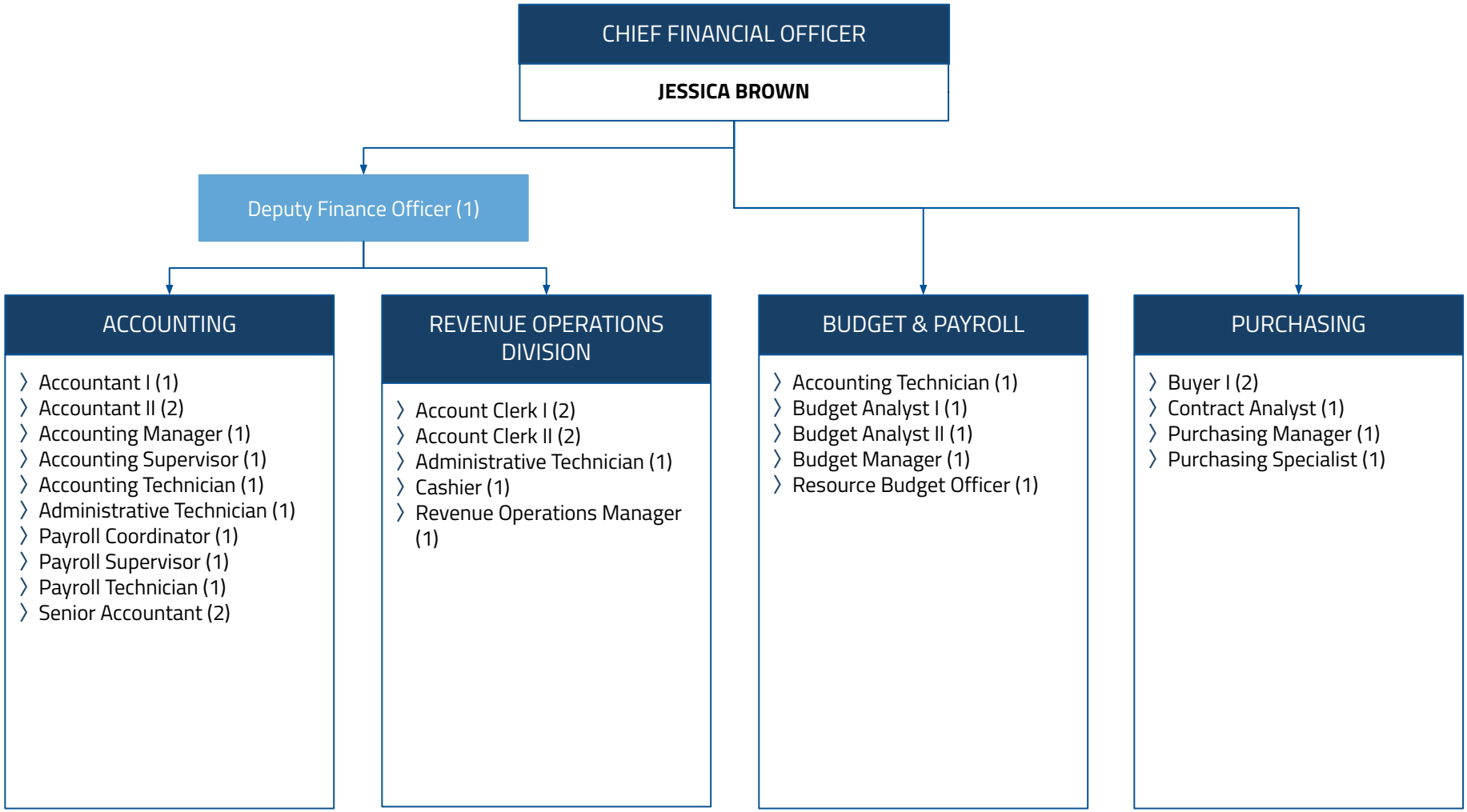
Five Year History

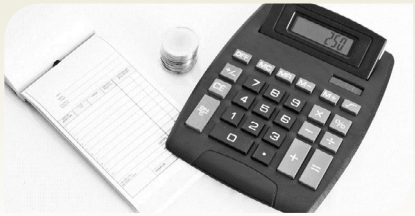
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 306,387	$ 189,446	$ 312,746	$ 330,310	5.62%	$ 349,710	5.87%
Internal Services Charges	$ 14,650	$ 16,201	$ 26,040	$ 16,190	(37.83%)	$ 16,870	4.20%
Other Financing Uses	$ 122	$ (1,171)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 321,159**	**$ 204,476**	**$ 338,786**	**$ 346,500**	**2.28%**	**$ 366,580**	**5.80%**
Annual Percentage Change		(36.33%)	65.68%	2.28%		8.20%	
Budgeted Staffing Level (FTEs)	1.75	1.75	1.75	1.75		1.75	

Organizational Chart

Finance

Effective *7/1/2025*
Budgeted *31 FTE Positions*
Budgeted *3 Classified Part-Time Positions*
Budgeted *2 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/Payroll, Budget, 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, payroll and special districts. Budget prepares and monitors the operating budget and capital improvement program. 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 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	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	10	7	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
- Received California Society of Municipal Finance Officers (CSMFO) and Government Finance Officers Association (GFOA) Operating Budget/Capital Improvement Program Awards – 30 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 $20.51 million on approximately 33,585 parcels in maintenance districts to fund landscape, lighting & park costs
- Levied $21.74 million on approximately 9,631 parcels in bond districts to pay debt service
- Protected over $125,000 in outstanding sewer billing; over $430,000 in outstanding rubbish billing receivables; and over $222,000 in outstanding weed abatement billing receivables
- Issued total of $70.6 million Community Facilities District bonds to finance the acquisition and construction of public facilities in three districts
- Processed over 2,000 passports to date this fiscal year with an estimated projection of approximately 3,000 passport applications processed by the end of the year
- Revised the Purchasing Policy and Procedure Manual to improve efficiency in procuring services and supplies
- Implemented the CIP Budget in Gravity Budgeting software
- Created the Supplemental Budget Report

DEPARTMENTAL SUMMARY

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
FINANCE									
101	General Fund	Finance Administration	543,406	679,016	1,003,299	1,006,010	0.27%	1,024,720	1.86%
101	General Fund	Accounting	1,239,402	1,625,040	2,104,199	2,520,010	19.76%	2,657,880	5.47%
101	General Fund	Purchasing	522,829	611,821	632,285	797,230	26.09%	830,990	4.23%
101	General Fund	Budget	880,048	556,750	707,500	898,270	26.96%	937,460	4.36%
101	General Fund	Revenue Operations Division	512,634	1,512,346	830,140	831,560	0.17%	597,680	(28.13%)
		Total General Fund	**3,698,319**	**4,984,973**	**5,277,423**	**6,053,080**	**14.70%**	**6,048,730**	**(0.07%)**
103	Facility Maintenance	Purchasing	106,540	124,112	140,500	144,720	3.00%	149,060	3.00%
110	GF Operating Projects	Management Services	-	161,023	-	-	-	-	-
301	Grants	Finance	70,843	-	-	-	-	-	-
302	ARPA 2021	Finance	4,428,364	4,636,490	1,993,878	-	(100.00%)	-	-
401	CFD #1 Southridge Village	Finance Administration	1,006,100	1,006,100	1,092,319	251,530	(76.97%)	251,530	0.00%
580	General Debt Service	Accounting	4,012,525	3,997,600	3,994,350	3,991,500	(0.07%)	3,989,230	(0.06%)
601	Capital Reinvestment	Finance	(1,230)	-	2,920,347	-	(100.00%)	-	-
630	Circulation Mitigation	Finance	407,402	407,402	2,037,011	-	(100.00%)	-	-
631	Fire Assessment	Finance Administration	-	-	423,922	-	(100.00%)	-	-
632	General Government	Finance Administration	-	-	1,017,764	-	(100.00%)	-	-
701	Sewer Maint & Operations	Revenue Operations Division	(544,766)	86,778	455,657	411,070	(9.79%)	424,310	3.22%
		Total Other Funds	**9,485,778**	**10,419,505**	**14,075,748**	**4,798,820**	**(65.91%)**	**4,814,130**	**0.32%**
		Total Finance	**13,184,097**	**15,404,478**	**19,353,171**	**10,851,900**	**(43.93%)**	**10,862,860**	**0.10%**
		Total Budgeted Full-Time Positions	**27.00**	**27.00**	**31.00**	**31.00**	**0.00%**	**31.00**	**0.00%**
		Total Budgeted Part-Time Positions	**3.00**	**3.00**	**5.00**	**5.00**	**0.00%**	**5.00**	**0.00%**

Fund: 101 GENERAL FUND

Division: FINANCE ADMINISTRATION

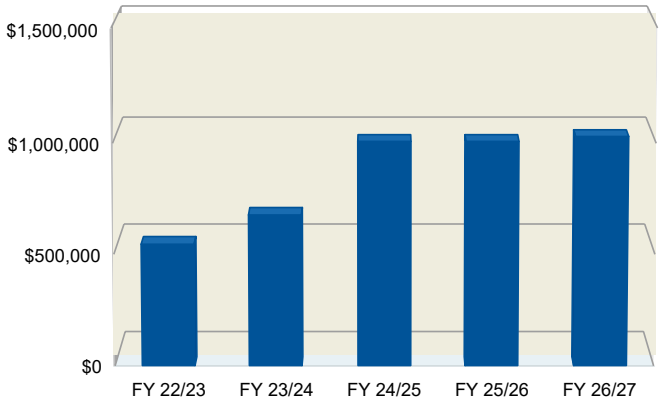
Mission Statement

The Finance Department is committed to ensuring fiscal responsiblity, transparency, and innovation in managing public resources, striving to provide accurate financial reporting, efficient budgeting, and strategic planning to support sustainable growth and community prosperity. Through integrity, accountability, and collaboration, safeguarding taxpayer dollars, enhancing public trust, and empowering city leaders to make informed financial decisions that improve the quality of life for all residents.

Selected Service Objectives

- Empower Informed Decision-Making: Provide the City Council and management with timely, accurate, and transparent financial insights to support strategic, data-driven decisions that enhance city operations and fiscal sustainability
- Optimize Investment Strategies: Manage the City's investment portfolio, ensuring a prudent balance between safety, liquidity, and yield to maximize returns while safeguarding public funds.
- Ensure the Long-Term Financial Plan (LTFP) is continuously updated, maintained, communicated, and integrated into decision-making.
- Ensure Sustainable Funding & Debt Management: Administer comprehensive long-term funding and debt management plans, optimizing financial resources to support capital projects and essential services while maintaining fiscal responsiblity.
- Deliver Excellence in Public Service: Provide high-quality, efficient, and responsive financial services to enhance operational effectiveness and public trust.

Five-Year Expenditures



Five Year History

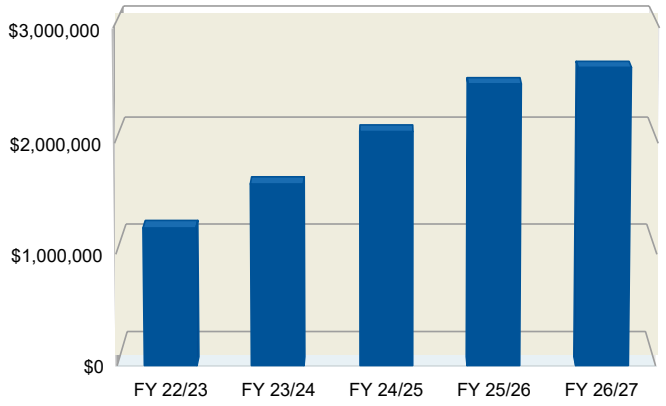
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 485,806	$ 599,232	$ 643,120	$ 641,010	(0.33%)	$ 648,290	1.14%
Operating Costs	$ 11,957	$ 31,002	$ 40,990	$ 42,310	3.22%	$ 43,680	3.24%
Contractual Services	$ 129,385	$ 246,240	$ 387,630	$ 296,870	(23.41%)	$ 306,370	3.20%
Internal Services Charges	$ 11,740	$ 27,090	$ 23,430	$ 25,820	10.20%	$ 26,380	2.17%
Other Financing Uses	$ (95,482)	$ (224,548)	$ (91,871)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 543,406**	**$ 679,016**	**$ 1,003,299**	**$ 1,006,010**	**0.27%**	**$ 1,024,720**	**1.86%**
Annual Percentage Change		24.96%	47.76%	0.27%		2.14%	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 808,706	$ 1,440,999	$ 1,528,309	$ 1,846,550	20.82%	$ 1,953,840	5.81%
Operating Costs	$ 21,198	$ 39,745	$ 46,155	$ 50,750	9.96%	$ 52,410	3.27%
Contractual Services	$ 464,468	$ 316,919	$ 593,985	$ 548,020	(7.74%)	$ 566,040	3.29%
Internal Services Charges	$ 21,940	$ 63,405	$ 59,630	$ 74,690	25.26%	$ 85,590	14.59%
Other Financing Uses	$ (76,910)	$ (236,028)	$ (123,880)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 1,239,402**	**$ 1,625,040**	**$ 2,104,199**	**$ 2,520,010**	**19.76%**	**$ 2,657,880**	**5.47%**
Annual Percentage Change		31.11%	29.49%	19.76%		26.31%	
Budgeted Staffing Level (FTEs)	11.00	10.00	13.00	12.00		12.00	
Budgeted Staffing Level (PT FTEs)	-	-	2.00	2.00		2.00	

Fund: 101 GENERAL FUND **Division: PURCHASING**

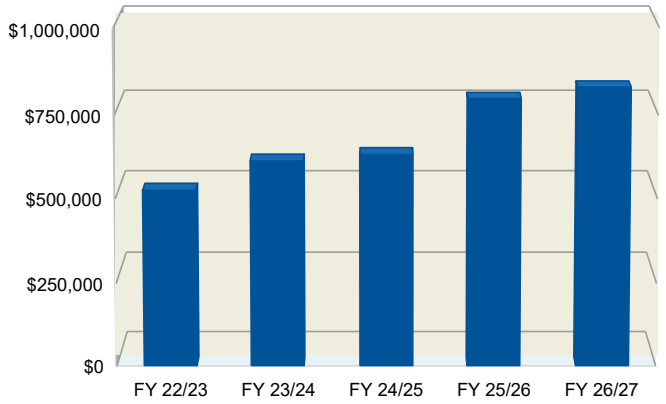
Mission Statement

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.

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 Expenditures



Five Year History

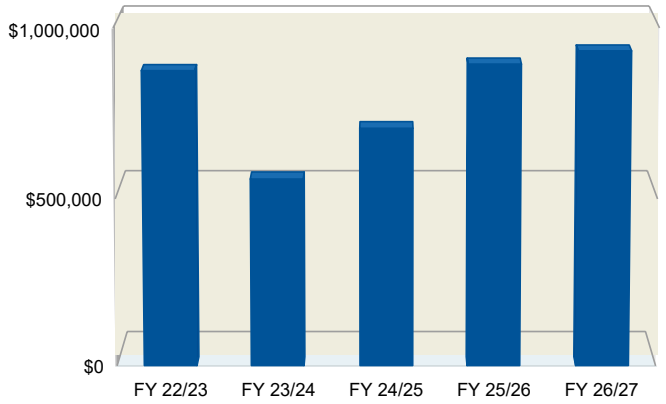
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 507,555	$ 578,898	$ 602,005	$ 758,320	25.97%	$ 794,730	4.80%
Operating Costs	$ 2,344	$ 9,998	$ 7,740	$ 8,660	11.89%	$ 9,600	10.85%
Internal Services Charges	$ 12,930	$ 22,925	$ 22,540	$ 30,250	34.21%	$ 26,660	(11.87%)
Total Expenditures	**$ 522,829**	**$ 611,821**	**$ 632,285**	**$ 797,230**	**26.09%**	**$ 830,990**	**4.23%**
Annual Percentage Change		17.02%	3.34%	26.09%		31.43%	
Budgeted Staffing Level (FTEs)	4.00	4.00	4.00	5.00		5.00	

Fund: 101 GENERAL FUND **Division: BUDGET**

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 893,860	$ 641,370	$ 681,392	$ 838,270	23.02%	$ 874,000	4.26%
Operating Costs	$ 10,860	$ 15,891	$ 19,830	$ 26,230	32.27%	$ 27,710	5.64%
Contractual Services	$ 50,400	$ 10,000	$ 21,000	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ 19,640	$ 28,964	$ 26,390	$ 33,770	27.97%	$ 35,750	5.86%
Other Financing Uses	$ (94,712)	$ (139,475)	$ (41,112)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 880,048**	**$ 556,750**	**$ 707,500**	**$ 898,270**	**26.96%**	**$ 937,460**	**4.36%**
Annual Percentage Change		(36.74%)	27.08%	26.96%		32.50%	
Budgeted Staffing Level (FTEs)	4.00	4.00	5.00	5.00		5.00	

Fund: 101 GENERAL FUND

Division: REVENUE OPERATIONS DIVISION

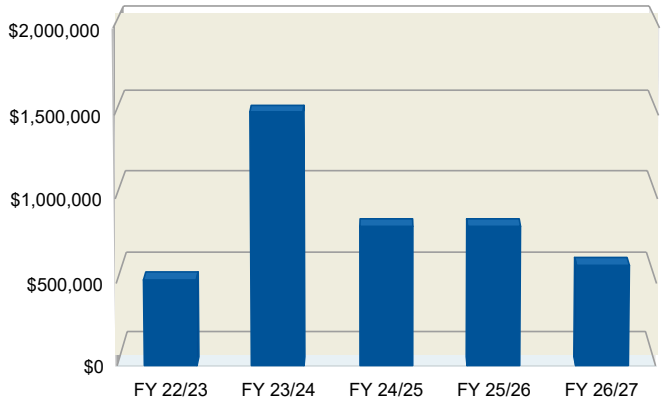
Mission Statement

To process and track City revenue in a timely and accurate manner, and to provide excellent customer service to both internal and external customers.

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 Expenditures



Five Year History

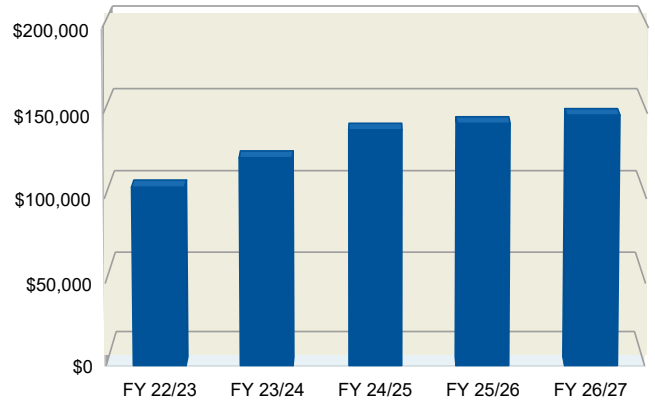
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 403,371	$ 489,983	$ 550,650	$ 546,120	(0.82%)	$ 561,100	2.74%
Operating Costs	$ 109,976	$ 1,040,485	$ 263,000	$ 263,440	0.17%	$ 13,910	(94.72%)
Internal Services Charges	$ 7,970	$ 16,993	$ 16,490	$ 22,000	33.41%	$ 22,670	3.05%
Other Financing Uses	$ (8,683)	$ (35,115)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 512,634**	**$ 1,512,346**	**$ 830,140**	**$ 831,560**	**0.17%**	**$ 597,680**	**(28.13%)**
Annual Percentage Change		195.01%	(45.11%)	0.17%		(28.00%)	
Budgeted Staffing Level (FTEs)	3.00	4.00	4.00	4.33		4.33	
Budgeted Staffing Level (PT FTEs)	2.00	2.00	2.00	1.60		1.60	

Fund: 103 FACILITY MAINTENANCE **Division: PURCHASING**

Mission Statement

To provide for all mailing services for City-wide operations at the most affordable cost.

Five-Year Expenditures



Selected Service Objectives

- To provide equipment and postage to facilitate the City's mailroom activities

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 106,540	$ 124,112	$ 140,500	$ 144,720	3.00%	$ 149,060	3.00%
Total Expenditures	**$ 106,540**	**$ 124,112**	**$ 140,500**	**$ 144,720**	**3.00%**	**$ 149,060**	**3.00%**
Annual Percentage Change		16.49%	13.20%	3.00%		6.09%	

Fund: 401 CFD #1 SOUTHRIDGE VILLAGE **Division: FINANCE ADMINISTRATION**

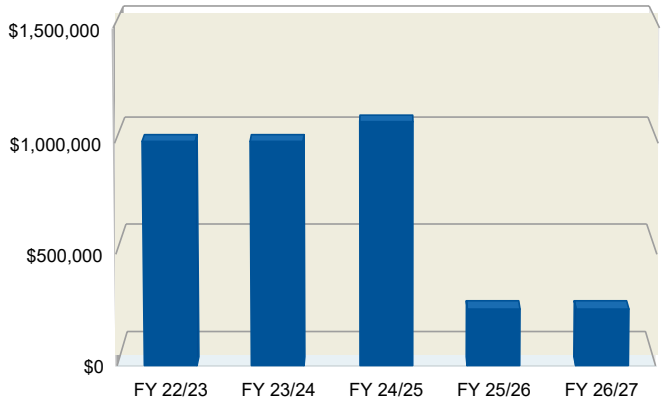
Mission Statement

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

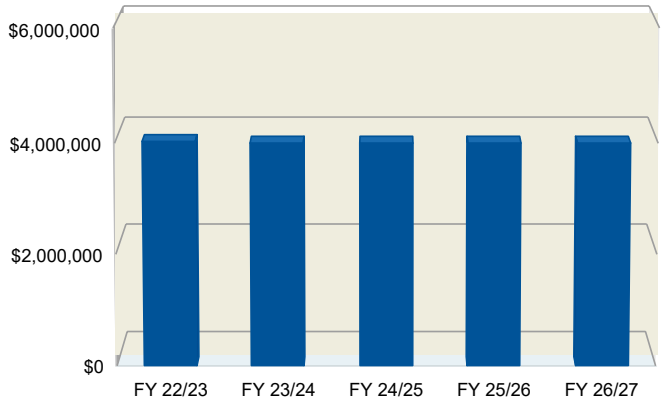
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Contributions To	$ 1,006,100	$ 1,006,100	$ 1,092,319	$ 251,530	(76.97%)	$ 251,530	0.00%
Total Expenditures	**$ 1,006,100**	**$ 1,006,100**	**$ 1,092,319**	**$ 251,530**	**(76.97%)**	**$ 251,530**	**0.00%**
Annual Percentage Change		0.00%	8.57%	(76.97%)		(76.97%)	

Fund: 580 GENERAL DEBT SERVICE **Division: ACCOUNTING**

Mission Statement

To manage the debt obligations of the City.

Five-Year Expenditures



Selected Service Objectives

- To manage the 2021 Lease Revenue Bonds
- To manage the 2014 Lease Revenue Refunding Bonds (refunded 2007 LRBs - Property)

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 3,575	$ 3,575	$ 4,000	$ 4,000	0.00%	$ 4,000	0.00%
Debt Service	$ 4,008,950	$ 3,994,025	$ 3,990,350	$ 3,987,500	(0.07%)	$ 3,985,230	(0.06%)
Total Expenditures	**$ 4,012,525**	**$ 3,997,600**	**$ 3,994,350**	**$ 3,991,500**	**(0.07%)**	**$ 3,989,230**	**(0.06%)**
Annual Percentage Change		(0.37%)	(0.08%)	(0.07%)		(0.13%)	

Fund: 701 SEWER MAINT & OPERATIONS

Division: REVENUE OPERATIONS DIVISION

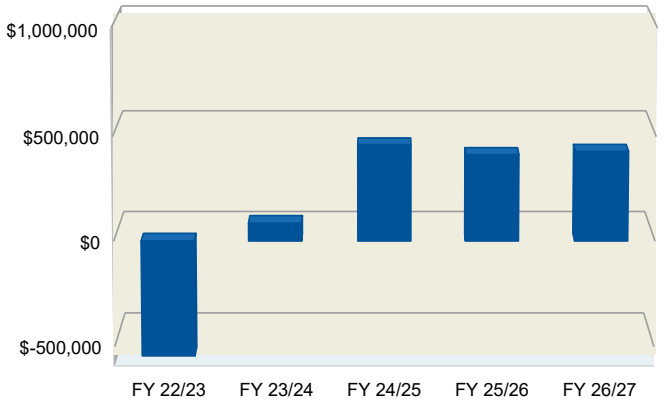
Mission Statement

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 48,239 accounts (46,640 residential, 1,599 commercial/industrial)
- To pursue delinquencies through the regularly scheduled quarterly filing of real property liens

Five-Year Expenditures

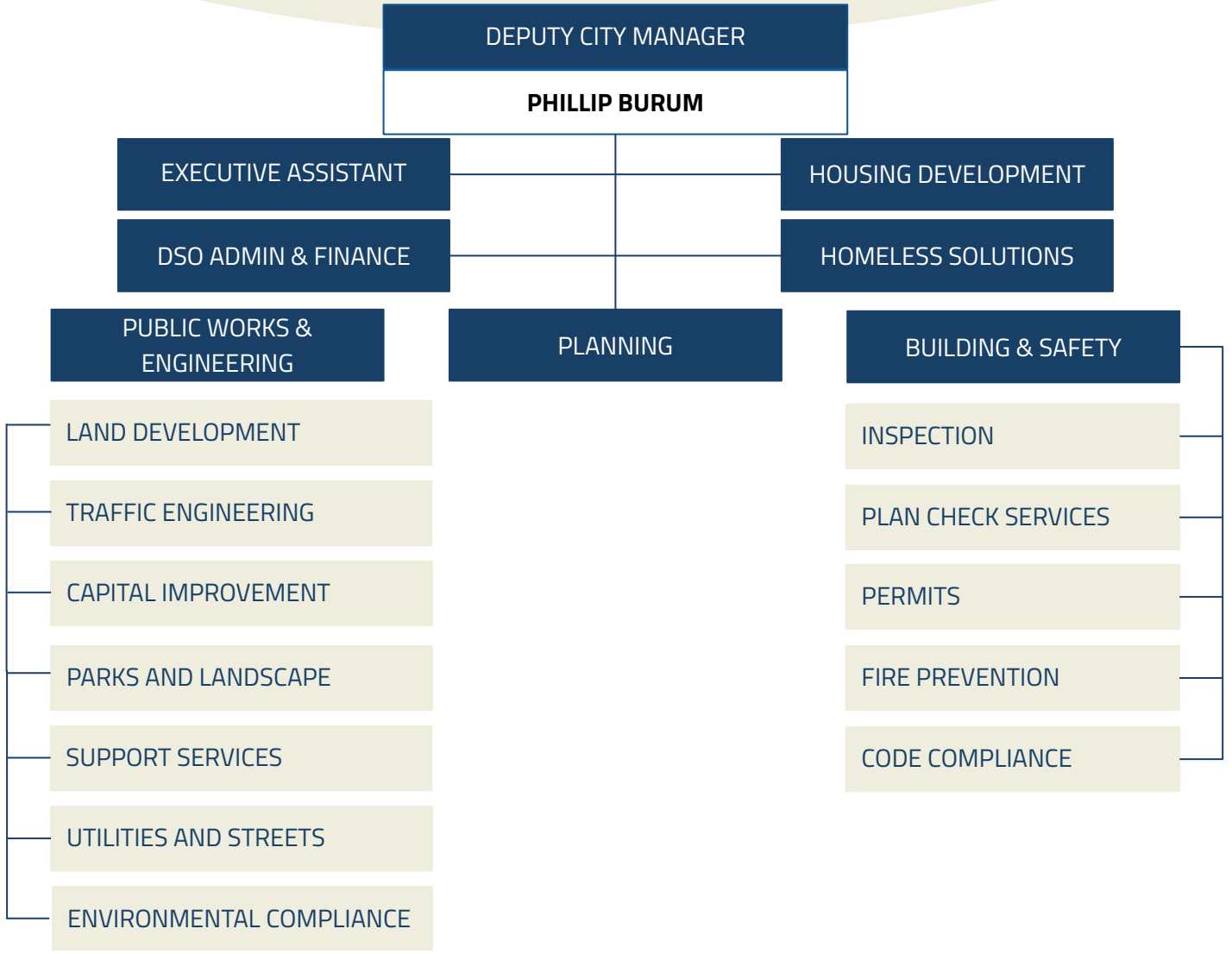


Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 258,884	$ 333,213	$ 381,397	$ 348,490	(8.63%)	$ 361,370	3.70%
Operating Costs	$ 2,077	$ 204	$ 4,000	$ 4,000	0.00%	$ 4,000	0.00%
Contractual Services	$ 46,447	$ 34,766	$ 41,500	$ 41,500	0.00%	$ 41,500	0.00%
Internal Services Charges	$ 14,980	$ 25,366	$ 28,760	$ 17,080	(40.61%)	$ 17,440	2.11%
Other Financing Uses	$ (867,154)	$ (306,771)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ (544,766)**	**$ 86,778**	**$ 455,657**	**$ 411,070**	**(9.79%)**	**$ 424,310**	**3.22%**
Annual Percentage Change		(115.93%)	425.08%	(9.79%)		(6.88%)	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	2.67		2.67	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	1.40		1.40	

Development Services Organization

Effective *7/1/2025*
Budgeted *207 FTE Positions*
Budgeted *7 Part-Time Positions*





Development Services Organization



OVERVIEW

The Development Services Organization governs the city's built environment, providing services in support of the ongoing growth of the City as well as managing more than a billion dollars' worth of city owned assets. Through planning oversight and permitting of new development opportunities to maintain the City's existing infrastructure, equipment, and facilities; the Development Services Organization strives to provide quality and efficient service to the City's thriving business community as well as its residents. This mission is accomplished by integrating and supporting the Development Services operating departments and divisions in the following manner:

Customer Service Excellence

To ensure excellent customer service, the Development Services Organization operates a One Stop Shop front counter service. Residents, business owners, 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 processed either online or at the DSO front counter. A public computer kiosk, City standards and information pamphlets are available and routinely updated for 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 new development through the land entitlement process. From inception to completion, the Planning Department works to ensure the highest standards for land use and design. These standards are well balanced to meet the applicant's needs while ensuring a successful development for future residents or businesses and proper integration with our existing businesses and neighborhoods. 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. Second only to the absolute adherence to safety standards and protocols; maintaining predictable timelines for plan check, permitting, and inspections is among the Building and Safety Division's highest priorities.

Public Works & Engineering 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 & Engineering Department** includes the Divisions of Utilities & Streets, Parks & Landscape, Support Services, Land Development, Traffic Engineering, Environmental Compliance and Capital Improvement Projects. Within these divisions are programs such as pavement rehabilitation, graffiti abatement, environmental protection, traffic operations and parks planning and maintenance. Additionally, Public Works & Engineering 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 & Engineering 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 Development Services Organization continues to provide management oversight of the **Housing Development Division** which concentrates on multi-family revitalization and construction, affordable housing opportunities and programs available to homeowners. **The 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.

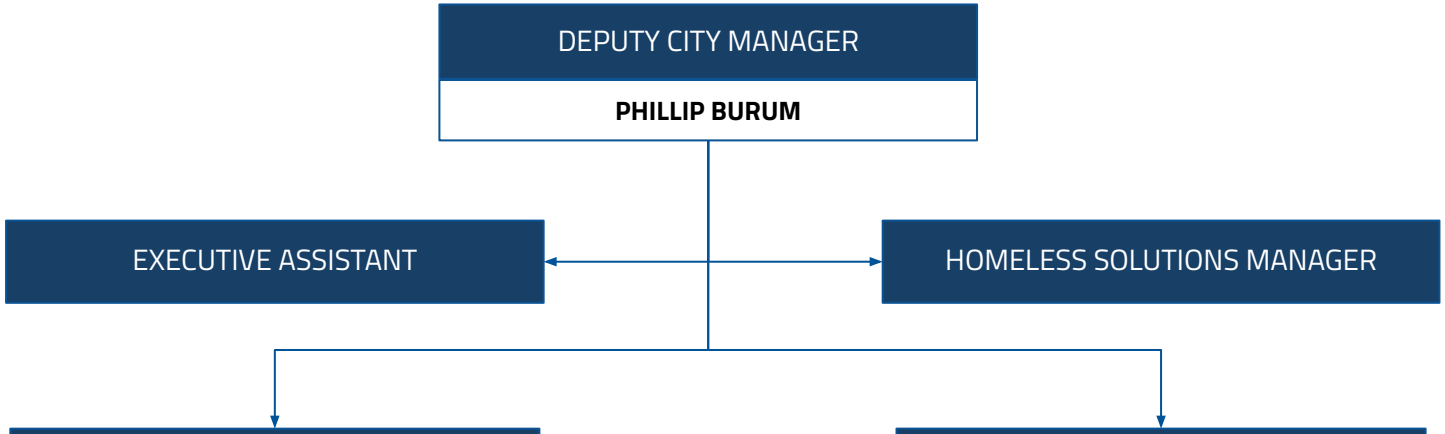
Organization Department Summary

Organization	Department	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
DEVELOPMENT SERVICES								
	Development Services Admin	18,910,285	35,367,881	90,908,534	36,881,730	(59.43%)	36,554,240	(0.89%)
	Building and Safety	2,695,906	3,504,882	4,228,270	4,798,280	13.48%	4,974,670	3.68%
	Planning	3,301,320	4,850,126	3,720,827	3,709,460	(0.31%)	3,827,400	3.18%
	Engineering	41,483,007	-	-	-		-	
	Public Works & Engineering	-	134,415,047	382,342,893	104,037,100	(72.79%)	104,934,400	0.86%
	Public Works	67,772,956	-	-	-		-	
	TOTAL DEVELOPMENT SERVICES ORGANIZATION	**134,163,474**	**178,137,936**	**481,200,524**	**149,426,570**	**(68.95%)**	**150,290,710**	**0.58%**
	Total Budgeted Full-Time Personnel	**179**	**187**	**196**	**207**	**5.67%**	**207**	**0.00%**
	Total Budgeted Part-Time Personnel	**7**	**7**	**7**	**7**	**0.00%**	**7**	**0.00%**

Organizational Chart

Development Services

Effective *7/1/2025*
Budgeted *25.4 FTE City Positions*
Budgeted *0.9 FTE FFD Positions*
Budgeted *1 Part-Time Position*



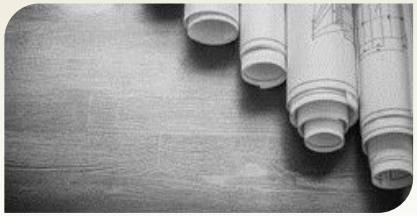
DS ADMINISTRATION/FINANCE

- Administration and Finance Manager (1)
- Administrative Analyst I (1)
- Administrative Analyst II (2)
- Administrative Technician (3)
- Economic Development Analyst (1)
- Environmental Compliance Inspector I (1)*
- Environmental Compliance Inspector II (1)*
- Environmental Compliance Supervisor (1)*
- Environmental Compliance Manager (0.3)
- Management Analyst I (1)
- Management Analyst II (1)
- Senior Administrative Analyst (2)
- Senior Administrative Assistant (1)

HOUSING DEVELOPMENT

- Administrative Analyst I (1)
- Administrative Analyst II (1)
- Administrative Assistant (1)
- Grant Analyst (1)
- Housing Manager (1)
- Housing Technician (1)
- Management Analyst I (1)

*Includes funding from Fontana Fire Protection District



Development Services



OVERVIEW

Development Services Administration supports the Departments of Building and Safety, Planning, and Public Works & Engineering 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. The section also coordinates with other City departments, for program level support of the developmental projects within the Organization and tracking of development projects.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	To provide opportunities for residents to recycle, reduce and reuse waste	3
2	Coordinate team building within the Development Services Organization	2, 4
3	Provide essential organizational budget and accounting management	2, 4, 5, 7
4	Administer Development Services Organization Grants	5, 8

Performance Measures	Actual 2023-24	Estimated 2024-25	Target 2025-26	Target 2026-27	Department Goal
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
Coordinate team building within the organization					
Meetings with departments for budget planning and management			4	4	1,2
Provide essential organizational budget and accounting management					
Number of contracts and requisitions processed			400	400	1,2
Number of invoices processed			17,000	17,000	1,2
Grant Administration					
Number of grant reimbursements submitted			12	12	1,2,3

ACCOMPLISHMENTS

- Opened Stage Red, a key element of the transformation of the City's downtown area and the Forge District. This mixed-use community and cultural hub is designed as a destination for arts, entertainment and dining, as well as a cornerstone for economic growth within the City.
- Implemented a proactive graffiti enforcement program along Fontana's two main thoroughfares, Sierra Ave. and Foothill Blvd., and in the developing "Forge District" and surrounding areas to keep the project area free from graffiti and other blight.
- Utilized $500,000 in LEAP grant funding from the State of California for completion of the Walnut Village Specific Plan updates to support our "Pro Housing" designation and create opportunities for additional housing in the city.
- Successfully provided critical housing support to the city's most vulnerable residents, ensuring availability of over 3,045 nights of shelter for individuals and families in crisis via the Motel Voucher Program.
- Expanded approximately one mile of Sierra Avenue, from Foothill Boulevard to Baseline Avenue, from four lanes to six lanes to accommodate higher traffic volumes and improve traffic efficiency. The project also included construction of a raised median and Class II bicycle lanes to enhance safety and support multi-modal public transportation.

DEPARTMENTAL SUMMARY

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
DEVELOPMENT SERVICES ADMIN									
101	General Fund	Development Svcs Admin	1,023,597	1,351,140	1,795,631	3,199,930	78.21%	3,246,620	1.46%
101	General Fund	DS Administration/Finance	23,925	597,504	1,784,238	3,289,800	84.38%	3,405,310	3.51%
		Total General Fund	**1,047,522**	**1,948,644**	**3,579,869**	**6,489,730**	**81.28%**	**6,651,930**	**2.50%**
103	Facility Maintenance	DS Administration/Finance	-	4,053	117,900	135,780	15.17%	142,650	5.06%
104	Office of Emergency Svcs	Housing Development	-	-	112,944	62,840	(44.36%)	-	(100.00%)
226	Opioid Settlement	Housing Development	-	-	898,088	-	(100.00%)	-	-
281	Gas Tax (State)	DS Administration/Finance	-	-	100,289	110,050	9.73%	113,130	2.80%
282	Solid Waste Mitigation	DS Administration/Finance	120	1,469,201	2,028,074	2,110,010	4.04%	2,165,320	2.62%
301	Grants	DS Administration/Finance	-	284,615	815,617	83,400	(89.77%)	-	(100.00%)
301	Grants	Housing Development	1,069,294	1,537,104	10,034,119	(58,490)	(100.58%)	(60,540)	3.50%
362	CDBG	Housing Development	3,443,600	3,982,164	4,071,477	1,855,000	(54.44%)	1,855,000	0.00%
363	HOME	Housing Development	144,710	39,666	6,725,481	600,000	(91.08%)	600,000	0.00%
395	LMD #1 City Wide	DS Administration/Finance	-	288	9,387	10,940	16.54%	11,680	6.76%
401	CFD #1 Southridge Village	DS Administration/Finance	-	1,830	161,130	197,350	22.48%	206,410	4.59%
403	CFD #6-3A Bellgrove II	DS Administration/Finance	-	288	9,387	10,940	16.54%	11,680	6.76%
412	CFD #12 Sierra Lakes	DS Administration/Finance	-	577	18,764	21,890	16.66%	23,360	6.72%
413	CFD #13M Summit Heights	DS Administration/Finance	-	1,644	53,078	60,150	13.32%	62,510	3.92%
415	CFD #15M Silver Ridge	DS Administration/Finance	-	288	9,387	10,940	16.54%	11,680	6.76%
435	CFD #35M	DS Administration/Finance	-	-	31,141	43,390	39.33%	46,070	6.18%
601	Capital Reinvestment	Development Svcs Admin	3,570,140	(175)	-	-	-	-	-
601	Capital Reinvestment	DS Administration/Finance	-	-	-	154,560	-	157,780	2.08%
602	Capital Improvement	Development Svcs Admin	8,041,170	2,795,339	22,733,385	-	(100.00%)	-	-
623	Sewer Expansion	DS Administration/Finance	-	-	2,075,000	-	(100.00%)	-	-
632	General Government	Development Svcs Admin	-	19,800	51,124	-	(100.00%)	-	-
701	Sewer Maint & Operations	DS Administration/Finance	-	20,260,033	24,447,849	23,496,800	(3.89%)	23,573,140	0.32%
703	Sewer Replacement	DS Administration/Finance	-	31,441	105,640	104,650	(0.94%)	106,590	1.85%
720	Stage Red	DS Administration/Finance	-	228,161	1,350,200	-	(100.00%)	-	-
751	Fleet Operations	DS Administration/Finance	-	2,488	183,073	224,700	22.74%	231,950	3.23%
		Total Other Funds	**16,269,034**	**30,658,805**	**76,142,534**	**29,234,900**	**(61.61%)**	**29,258,410**	**0.08%**
		Total Development Services Admin	**17,316,556**	**32,607,449**	**79,722,403**	**35,724,630**	**(55.19%)**	**35,910,340**	**0.52%**
		Total Budgeted Full-Time Positions	**12.60**	**22.00**	**25.00**	**25.40**	**1.60%**	**25.40**	**0.00%**
		Total Budgeted Part-Time Positions	**1.00**	**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**

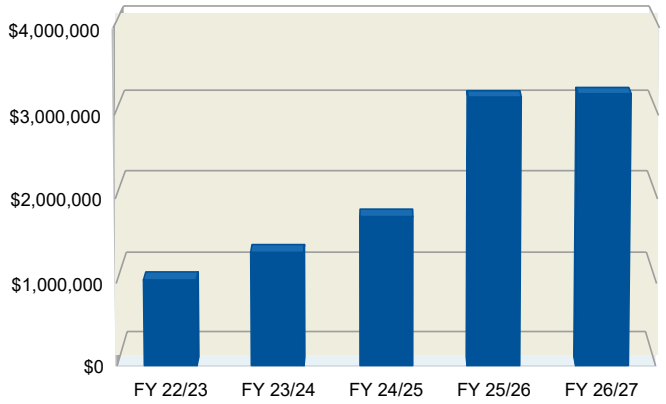
Mission Statement

Administative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 692,171	$ 843,327	$ 799,939	$ 785,780	(1.77%)	$ 807,780	2.80%
Operating Costs	$ 134,215	$ 90,696	$ 28,700	$ 32,500	13.24%	$ 33,480	3.02%
Contractual Services	$ 214,658	$ 520,060	$ 995,655	$ 2,350,000	136.03%	$ 2,372,500	0.96%
Internal Services Charges	$ 20,380	$ 39,439	$ 34,280	$ 31,650	(7.67%)	$ 32,860	3.82%
Other Financing Uses	$ (37,827)	$ (142,382)	$ (62,943)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 1,023,597**	**$ 1,351,140**	**$ 1,795,631**	**$ 3,199,930**	**78.21%**	**$ 3,246,620**	**1.46%**
Annual Percentage Change		32.00%	32.90%	78.21%		80.81%	
Budgeted Staffing Level (FTEs)	3.00	3.00	5.00	3.00		3.00	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: DS ADMINISTRATION/FINANCE

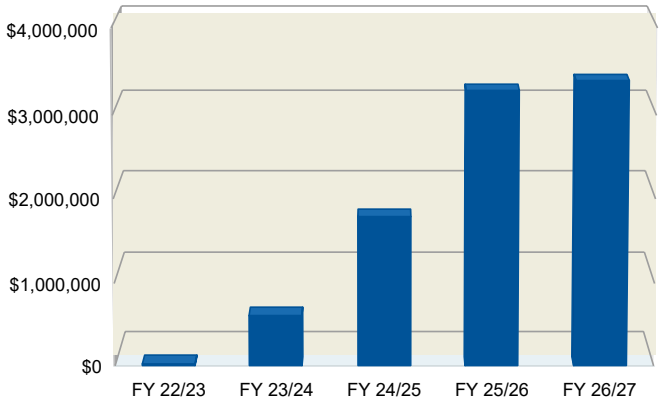
Mission Statement

Adminmistrative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 37,134	$ 594,848	$ 961,700	61.67%	$ 1,031,210	7.23%
Operating Costs	$ -	$ (89,519)	$ 53,500	$ 129,500	142.06%	$ 132,190	2.08%
Contractual Services	$ 23,925	$ 617,546	$ 1,103,640	$ 2,159,860	95.70%	$ 2,199,150	1.82%
Internal Services Charges	$ -	$ 32,343	$ 32,250	$ 38,740	20.12%	$ 42,760	10.38%
Total Expenditures	**$ 23,925**	**$ 597,504**	**$ 1,784,238**	**$ 3,289,800**	**84.38%**	**$ 3,405,310**	**3.51%**
Annual Percentage Change		2397.40%	198.62%	84.38%		90.86%	
Budgeted Staffing Level (FTEs)	1.00	3.35	3.35	6.35		6.35	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 103 FACILITY MAINTENANCE

Division: DS ADMINISTRATION/FINANCE

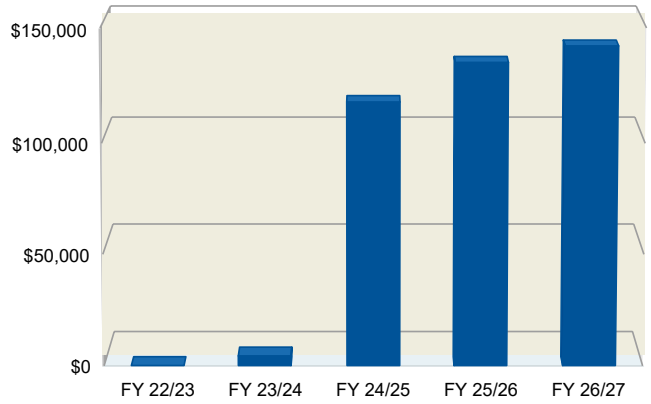
Mission Statement

Adminmistrative support 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

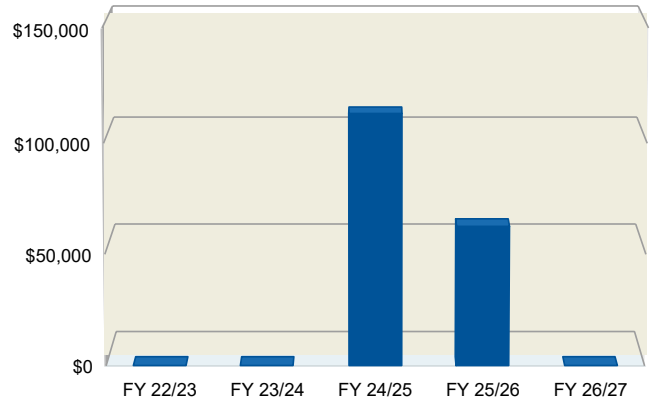
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 4,053	$ 117,900	$ 130,520	10.70%	$ 137,100	5.04%
Internal Services Charges	$ -	$ -	$ -	$ 5,260	0.00%	$ 5,550	5.51%
Total Expenditures	**$ -**	**$ 4,053**	**$ 117,900**	**$ 135,780**	**15.17%**	**$ 142,650**	**5.06%**
Annual Percentage Change		0.00%	2808.96%	15.17%		20.99%	
Budgeted Staffing Level (FTEs)	-	1.00	1.00	1.00		1.00	

Fund: 104 OFFICE OF EMERGENCY SVCS **Division: HOUSING DEVELOPMENT**

Mission Statement

To administer the Emergency Rental Assistance Program funds provided by the U.S. Department of Treasury.

Five-Year Expenditures



Selected Service Objectives

- To oversee administration of the Emergency Rental Assistance Program administration funds
- Unspent funding in FY2024-25 will carry forward into FY2025-26 with the First Quarter Budget Review

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 76,313	$ 60,410	(20.84%)	$ -	(100.00%)
Operating Costs	$ -	$ -	$ 36,631	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 2,430	0.00%	$ -	(100.00%)
Total Expenditures	**$ -**	**$ -**	**$ 112,944**	**$ 62,840**	**(44.36%)**	**$ -**	**(100.00%)**
Annual Percentage Change		0.00%	0.00%	(44.36%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	0.20	0.20	0.45		-	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

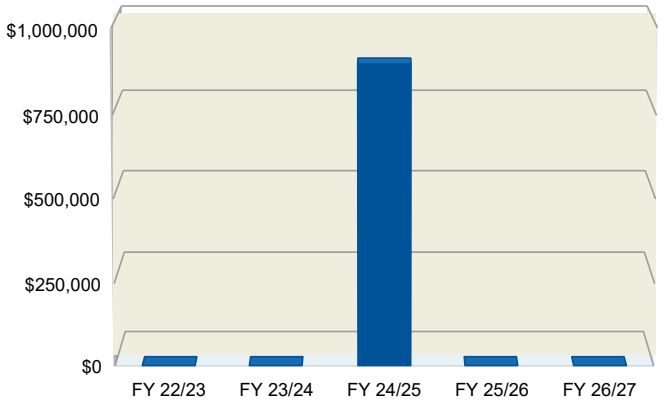
Fund: 226 OPIOID SETTLEMENT

Division: HOUSING DEVELOPMENT

Mission Statement

To administer the Opioid Settlement Funds to support the homeless and at-risk community suffering from Substance Use Disorder or Opioid Use Disorder throughout the City of Fontana.

Five-Year Expenditures



Selected Service Objectives

- To oversee administration of Opioid Settlement funds, including the Symba Centers Mobile Opioid Clinic project
- Symba Center will provide Case Management Services to assist clients to move forward in accessing Opioid Use Disorder (OUD) or Substance Use Disorder (SUD) treatment, referrals to appropriate OUD or housing programs such as affordable housing, rehabilitation centers, etc
- Symba Center will provide opioid use disorder screenings, assessments, treatment referrals/ options as needed
- Opioid Settlement Funds assist the supplies and equipment necessary to perform screenings, assessments, treatment referrals/options
- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26 with the First Quarter Budget Review.

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 24,360	0.00%	$ 37,840	55.34%
Contractual Services	$ -	$ -	$ 898,088	$ (25,550)	(102.84%)	$ (39,670)	55.26%
Internal Services Charges	$ -	$ -	$ -	$ 1,190	0.00%	$ 1,830	53.78%
Total Expenditures	**$ -**	**$ -**	**$ 898,088**	**$ -**	**(100.00%)**	**$ -**	**0.00%**
Annual Percentage Change		0.00%	0.00%	(100.00%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	-	-	0.15		0.20	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 281 GAS TAX (STATE)

Division: DS ADMINISTRATION/FINANCE

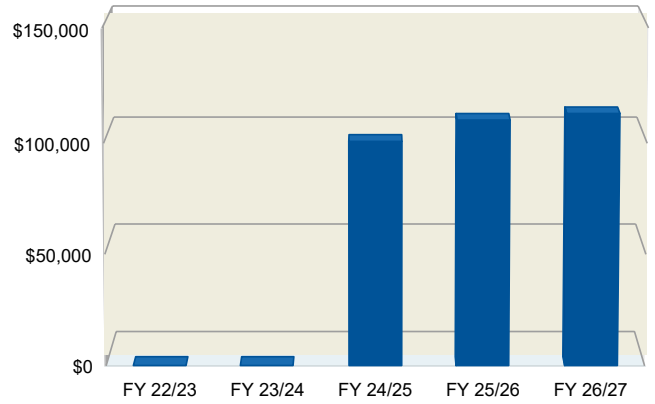
Mission Statement

Administrative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 99,479	$ 104,910	5.46%	$ 107,930	2.88%
Internal Services Charges	$ -	$ -	$ 810	$ 5,140	534.57%	$ 5,200	1.17%
Total Expenditures	**$ -**	**$ -**	**$ 100,289**	**$ 110,050**	**9.73%**	**$ 113,130**	**2.80%**
Annual Percentage Change		0.00%	0.00%	9.73%		12.80%	
Budgeted Staffing Level (FTEs)	-	0.40	0.40	0.40		0.40	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

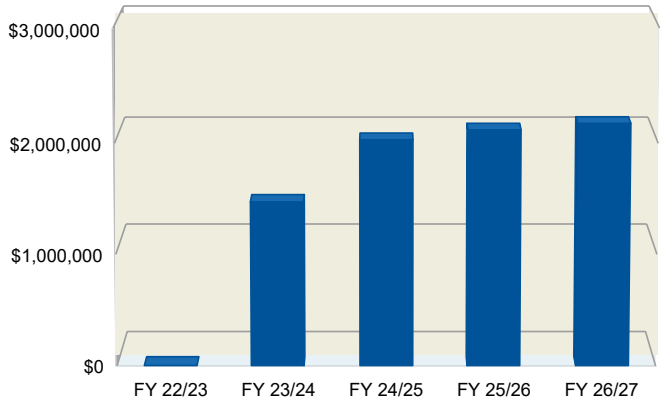
Fund: 282 SOLID WASTE MITIGATION

Division: DS ADMINISTRATION/FINANCE

Mission Statement

Administrative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 167,765	$ 263,094	$ 240,620	(8.54%)	$ 257,410	6.98%
Operating Costs	$ 120	$ 33,627	$ 49,000	$ 52,500	7.14%	$ 52,500	0.00%
Contractual Services	$ -	$ 1,231,979	$ 1,675,140	$ 1,805,090	7.76%	$ 1,842,890	2.09%
Internal Services Charges	$ -	$ 35,830	$ 40,840	$ 11,800	(71.11%)	$ 12,520	6.10%
Total Expenditures	**$ 120**	**$ 1,469,201**	**$ 2,028,074**	**$ 2,110,010**	**4.04%**	**$ 2,165,320**	**2.62%**
Annual Percentage Change		1224234.17%	38.04%	4.04%		6.77%	
Budgeted Staffing Level (FTEs)	1.50	1.75	1.75	1.35		1.35	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	1.00		1.00	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 301 GRANTS

Division: DS ADMINISTRATION/FINANCE

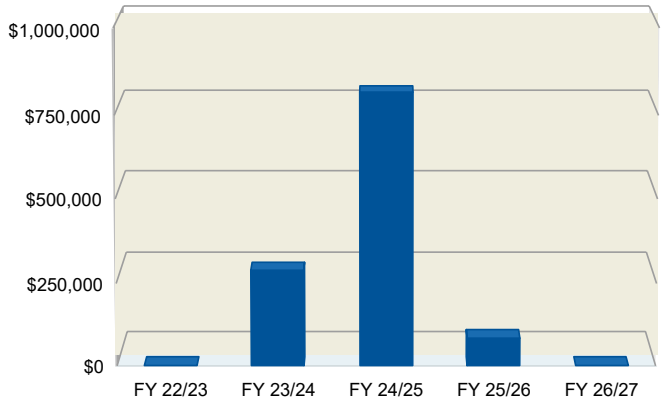
Mission Statement

Administrative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 7,506	$ 2,414	$ -	(100.00%)	$ -	0.00%
Operating Costs	$ -	$ 51,703	$ 311,926	$ 83,400	(73.26%)	$ -	(100.00%)
Contractual Services	$ -	$ 151,146	$ 332,851	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 730	$ -	$ -	0.00%	$ -	0.00%
Capital Expenditure	$ -	$ 73,530	$ 168,426	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ 284,615**	**$ 815,617**	**$ 83,400**	**(89.77%)**	**$ -**	**(100.00%)**
Annual Percentage Change		0.00%	186.57%	(89.77%)		(100.00%)	

Fund: 301 GRANTS **Division: HOUSING DEVELOPMENT**

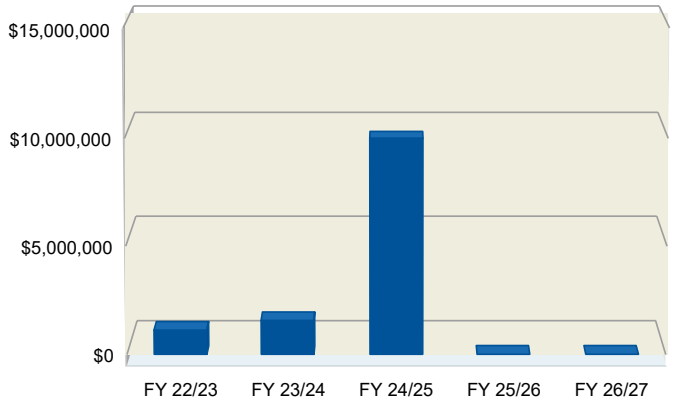
Mission Statement

To administer the various grant funding identified as CalHome, Family Homelessness Challenge Grant, Homekey, Lead Hazard Reduction Grant, Healthy Homes Production, Older Adult Home Modification Program funds provided by the State of California Housing and Community Development and the U.S Department of Housing and Urban Development.

Selected Service Objectives

- To oversee administration of the CalHome funded program, Owner-Occupied Rehabilitation
- To oversee administration of the Family Homelessness Challenge Grant funded programs and projects, including the transitional housing and permanent supportive housing units assisting the Fontana homeless population
- To oversee administration of the Homekey Grant funded programs and projects, including the fourteen transitional housing units assisting the Fontana homeless population
- To administer the Lead Hazard Reduction Grant funded programs that focuses on reducing lead hazards in homes with children under the age of 6
- To administer the Healthy Homes Production Grant funded program that takes a comprehensive approach to housing-related hazards in homes where families with children, older adults (62+), or families with persons with disabilities reside
- To administer the Older Adult Home Modification Grant funded program that enables low-income elderly person to remain in their homes through low-cost, low barrier, high impact home modifications to reduce the risk of falling, improve general safety, increase accessibility, and improve their functional abilities in their home

Five-Year Expenditures



Five Year History

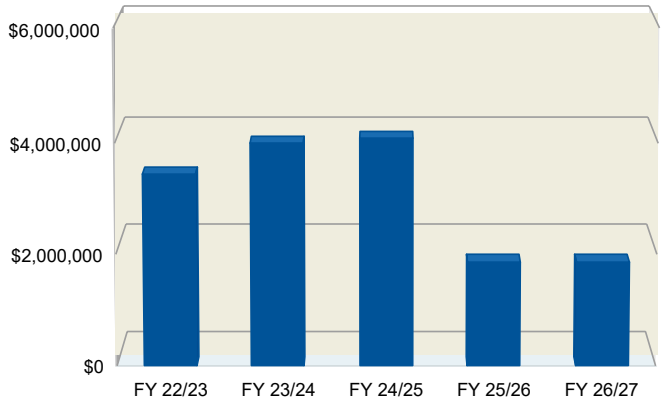
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 49,765	$ 154,381	$ 482,570	212.58%	$ 370,980	(23.12%)
Operating Costs	$ 85,740	$ 280,339	$ 3,893,329	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ 983,554	$ 1,204,789	$ 5,959,587	$ (564,710)	(109.48%)	$ (449,420)	(20.42%)
Internal Services Charges	$ -	$ 2,211	$ 15,000	$ 23,650	57.67%	$ 17,900	(24.31%)
Capital Expenditure	$ -	$ -	$ 11,822	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 1,069,294**	**$ 1,537,104**	**$ 10,034,119**	**$ (58,490)**	**(100.58%)**	**$ (60,540)**	**3.50%**
Annual Percentage Change		43.75%	552.79%	(100.58%)		(100.60%)	
Budgeted Staffing Level (FTEs)	-	1.30	1.30	3.15		2.30	

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

- Support a continuum of services to prevent and eliminate homelessness, including but not limited to homeless prevention programs, emergency shelter, and 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 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

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 310,812	$ 448,766	$ 251,099	$ 217,670	(13.31%)	$ 252,270	15.90%
Operating Costs	$ 550,401	$ 1,411,509	$ 603,976	$ 258,500	(57.20%)	$ 258,500	0.00%
Contractual Services	$ 1,463,602	$ 713,168	$ 609,519	$ 133,160	(78.15%)	$ 97,060	(27.11%)
Internal Services Charges	$ 11,136	$ 29,791	$ 41,650	$ 10,670	(74.38%)	$ 12,170	14.06%
Capital Expenditure	$ 1,107,649	$ 1,378,930	$ 2,565,233	$ 1,235,000	(51.86%)	$ 1,235,000	0.00%
Total Expenditures	**$ 3,443,600**	**$ 3,982,164**	**$ 4,071,477**	**$ 1,855,000**	**(54.44%)**	**$ 1,855,000**	**0.00%**
Annual Percentage Change		15.64%	2.24%	(54.44%)		(54.44%)	
Budgeted Staffing Level (FTEs)	-	2.25	2.25	1.60		1.75	

Fund: 363 HOME

Division: HOUSING DEVELOPMENT

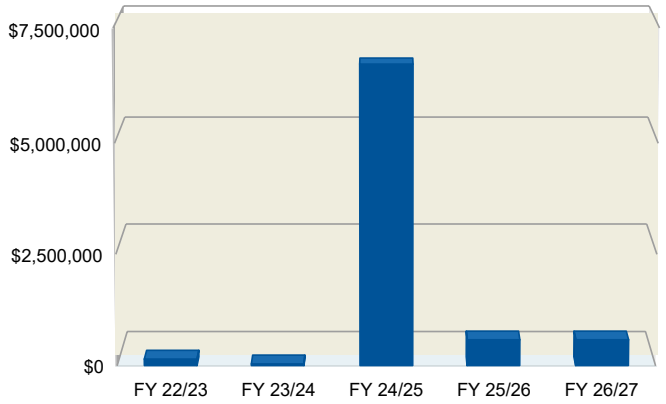
Mission Statement

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 121,532	$ 9,842	$ 105,920	$ 109,830	3.69%	$ 107,770	(1.88%)
Operating Costs	$ 6,239	$ 20,351	$ 53,104	$ 3,600	(93.22%)	$ 3,600	0.00%
Contractual Services	$ 12,851	$ 8,742	$ 4,003,565	$ 481,190	(87.98%)	$ 483,430	0.47%
Internal Services Charges	$ 4,088	$ 731	$ 14,550	$ 5,380	(63.02%)	$ 5,200	(3.35%)
Capital Expenditure	$ -	$ -	$ 2,548,342	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 144,710**	**$ 39,666**	**$ 6,725,481**	**$ 600,000**	**(91.08%)**	**$ 600,000**	**0.00%**
Annual Percentage Change		(72.59%)	16855.28%	(91.08%)		(91.08%)	
Budgeted Staffing Level (FTEs)	-	0.50	0.50	0.70		0.65	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 395 LMD #1 CITY WIDE

Division: DS ADMINISTRATION/FINANCE

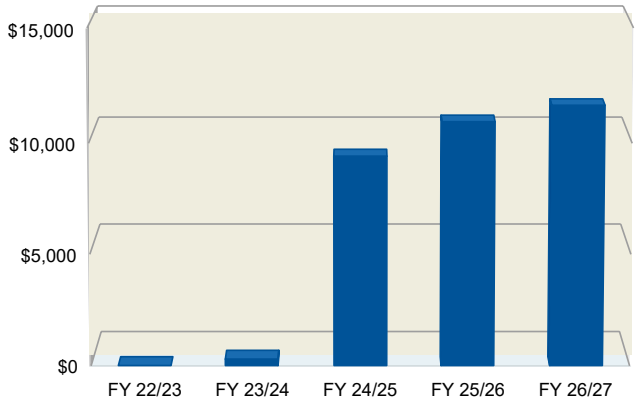
Mission Statement

Adminmistrative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 288	$ 9,387	$ 10,430	11.11%	$ 11,140	6.81%
Internal Services Charges	$ -	$ -	$ -	$ 510	0.00%	$ 540	5.88%
Total Expenditures	**$ -**	**$ 288**	**$ 9,387**	**$ 10,940**	**16.54%**	**$ 11,680**	**6.76%**
Annual Percentage Change		0.00%	3159.38%	16.54%		24.43%	
Budgeted Staffing Level (FTEs)	-	0.10	0.10	0.10		0.10	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 401 CFD #1 SOUTHRIDGE VILLAGE

Division: DS ADMINISTRATION/FINANCE

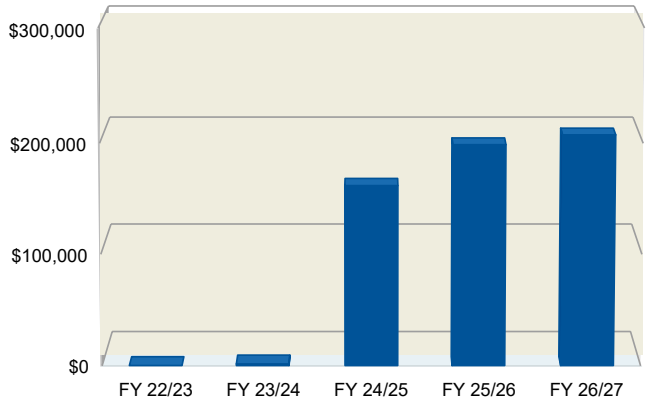
Mission Statement

Administrative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 1,830	$ 161,130	$ 188,130	16.76%	$ 196,910	4.67%
Internal Services Charges	$ -	$ -	$ -	$ 9,220	0.00%	$ 9,500	3.04%
Total Expenditures	**$ -**	**$ 1,830**	**$ 161,130**	**$ 197,350**	**22.48%**	**$ 206,410**	**4.59%**
Annual Percentage Change		0.00%	8704.92%	22.48%		28.10%	
Budgeted Staffing Level (FTEs)	-	1.00	1.00	1.00		1.00	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 403 CFD #6-3A BELLGROVE II

Division: DS ADMINISTRATION/FINANCE

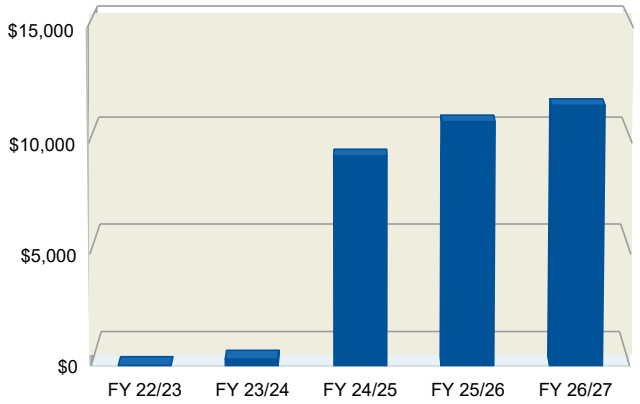
Mission Statement

Adminmistrative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 288	$ 9,387	$ 10,430	11.11%	$ 11,140	6.81%
Internal Services Charges	$ -	$ -	$ -	$ 510	0.00%	$ 540	5.88%
Total Expenditures	**$ -**	**$ 288**	**$ 9,387**	**$ 10,940**	**16.54%**	**$ 11,680**	**6.76%**
Annual Percentage Change		0.00%	3159.38%	16.54%		24.43%	
Budgeted Staffing Level (FTEs)	-	0.10	0.10	0.10		0.10	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 412 - 435 Community Facility District

Division: DS ADMINISTRATION/FINANCE

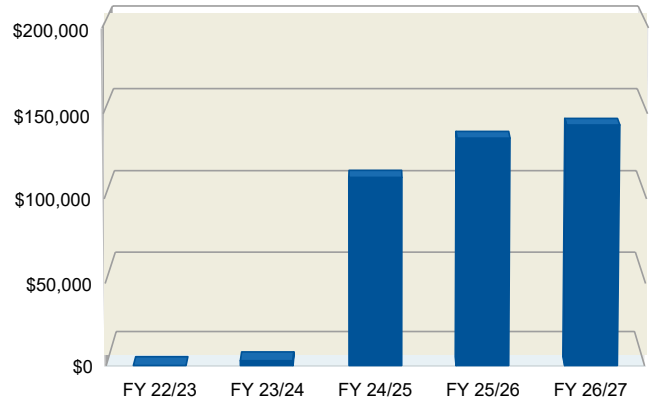
Mission Statement

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Selected Service Objectives

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- 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 2,509	$ 112,370	$ 130,000	15.69%	$ 137,000	5.38%
Internal Services Charges	$ -	$ -	$ -	$ 6,370	0.00%	$ 6,620	3.92%
Total Expenditures	**$ -**	**$ 2,509**	**$ 112,370**	**$ 136,370**	**21.36%**	**$ 143,620**	**5.32%**
Annual Percentage Change		0.00%	4378.68%	21.36%		27.81%	
Budgeted Staffing Level (FTEs)	-	1.05	1.05	1.05		1.05	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 601 CAPITAL REINVESTMENT

Division: DS ADMINISTRATION/FINANCE

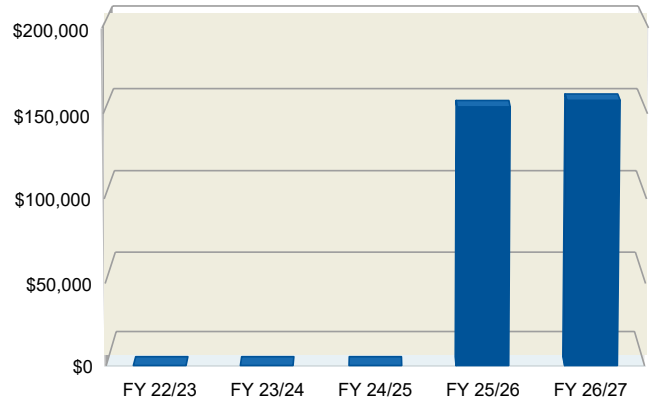
Mission Statement

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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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 104,560	0.00%	$ 107,780	3.08%
Contractual Services	$ -	$ -	$ -	$ 50,000	0.00%	$ 50,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 154,560**	**0.00%**	**$ 157,780**	**2.08%**

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 701 SEWER MAINT & OPERATIONS — **Division: DS ADMINISTRATION/FINANCE**

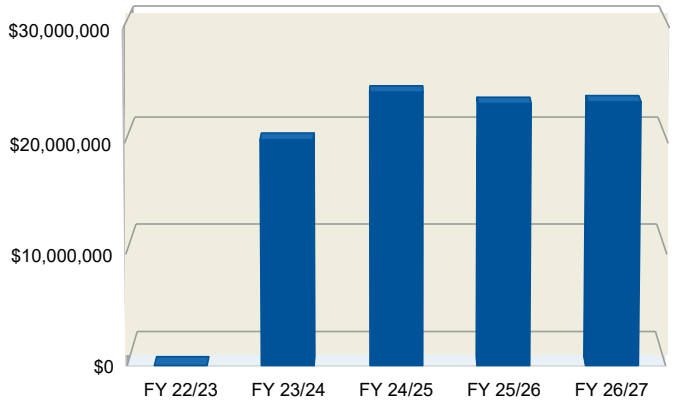
Mission Statement

Administrative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 315,197	$ 354,663	$ 399,600	12.67%	$ 424,570	6.25%
Operating Costs	$ -	$ 5,714	$ 52,910	$ 52,910	0.00%	$ 52,910	0.00%
Contractual Services	$ -	$ 19,796,135	$ 23,900,196	$ 22,951,630	(3.97%)	$ 23,001,630	0.22%
Internal Services Charges	$ -	$ 146,226	$ 140,080	$ 92,660	(33.85%)	$ 94,030	1.48%
Other Financing Uses	$ -	$ (3,239)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ -**	**$ 20,260,033**	**$ 24,447,849**	**$ 23,496,800**	**(3.89%)**	**$ 23,573,140**	**0.32%**
Annual Percentage Change		0.00%	20.67%	(3.89%)		(3.58%)	
Budgeted Staffing Level (FTEs)	2.10	2.65	2.65	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

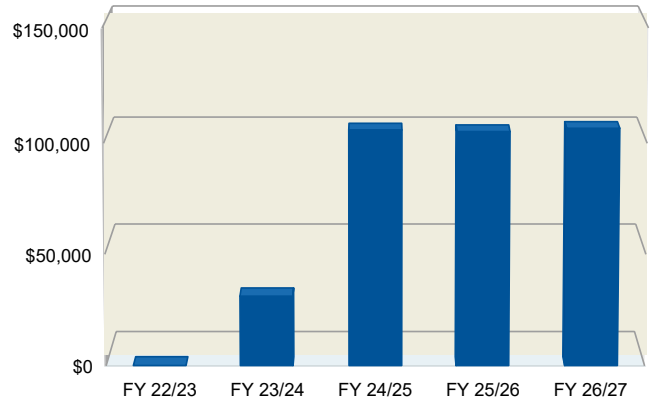
Mission Statement

Administrative support 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 1,381	$ 30,640	$ 28,260	(7.77%)	$ 30,140	6.65%
Contractual Services	$ -	$ 30,060	$ 75,000	$ 75,000	0.00%	$ 75,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 1,390	0.00%	$ 1,450	4.32%
Total Expenditures	**$ -**	**$ 31,441**	**$ 105,640**	**$ 104,650**	**(0.94%)**	**$ 106,590**	**1.85%**
Annual Percentage Change		0.00%	235.99%	(0.94%)		0.90%	
Budgeted Staffing Level (FTEs)	-	0.25	0.25	0.25		0.25	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 751 FLEET OPERATIONS

Division: DS ADMINISTRATION/FINANCE

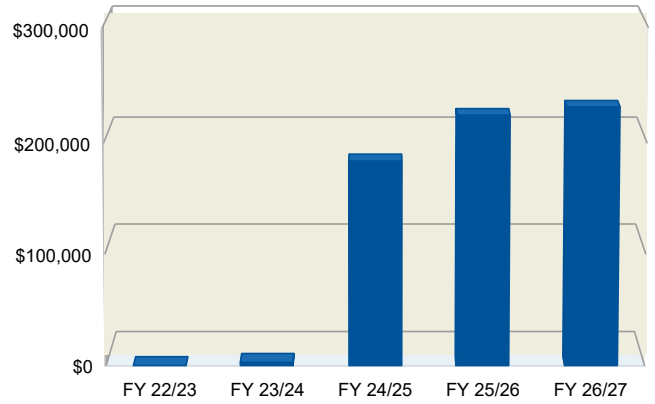
Mission Statement

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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



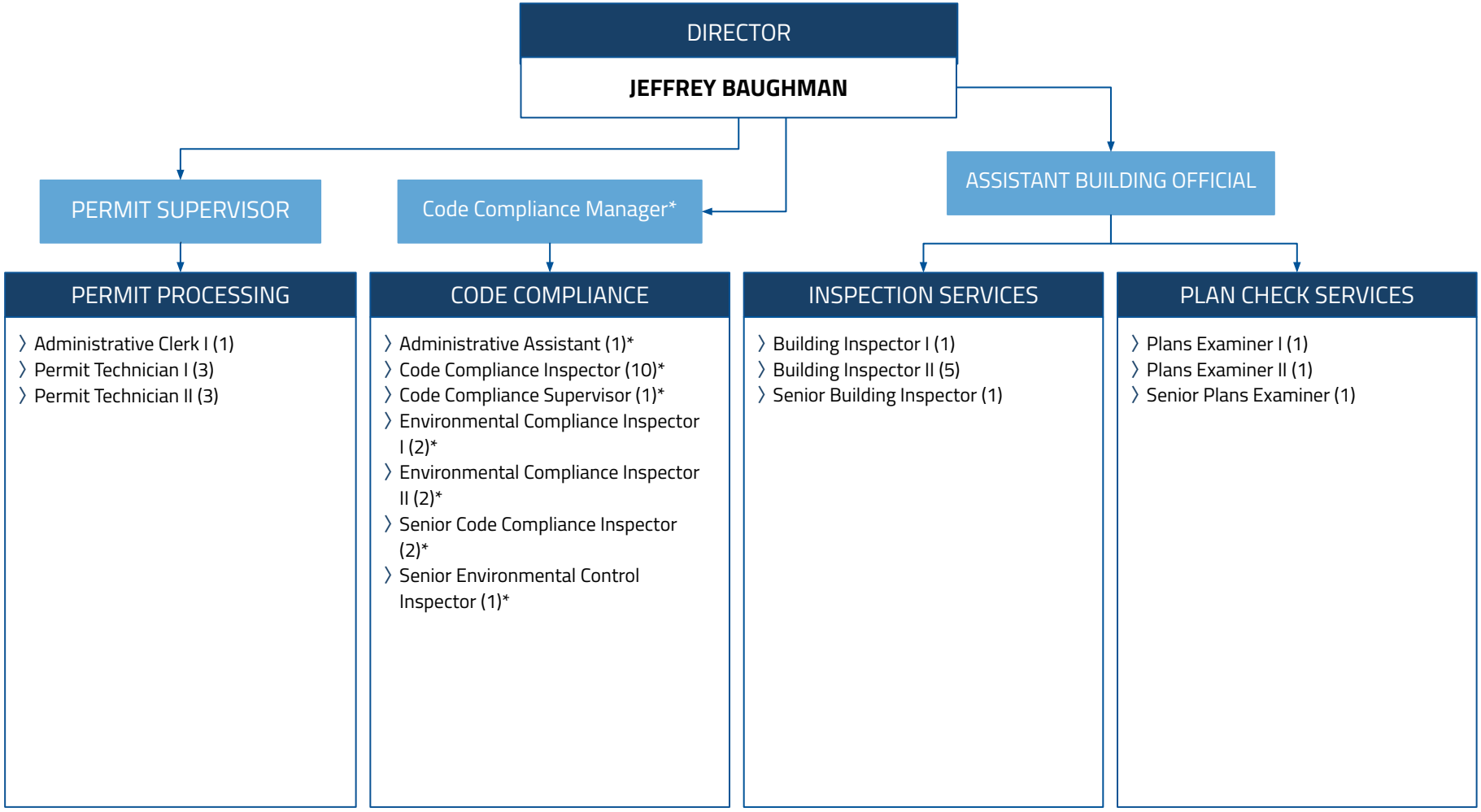
Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 2,488	$ 183,073	$ 214,200	17.00%	$ 221,270	3.30%
Internal Services Charges	$ -	$ -	$ -	$ 10,500	0.00%	$ 10,680	1.71%
Total Expenditures	**$ -**	**$ 2,488**	**$ 183,073**	**$ 224,700**	**22.74%**	**$ 231,950**	**3.23%**
Annual Percentage Change		0.00%	7258.24%	22.74%		26.70%	
Budgeted Staffing Level (FTEs)	-	1.35	1.35	1.35		1.35	

Organizational Chart

Building and Safety

Effective *7/1/2025*
Budgeted *24.25 FTE City Positions*
Budgeted *15.75 FTE FFD Positions*



*Includes funding from Fontana Fire Protection District



Building and Safety



OVERVIEW

Promotes and maintains 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, Public Works & Engineering	4,5,6

Performance Measures	Actual 2023-2024	Estimated 2024-2025	Target 2025-2026	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	254	250	250	1
Average number of Building & Safety customers assisted at the public counter in a business hour	4	4	4	1
Total Plan Checks submitted for initial review	3,500	4,000	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	2,570	2500	2,600	5
Number of parcels surveyed for weed/rubbish abatement	4,900	6,000	6,000	5
Number of yard sale permits issued	252	250	250	5

ACCOMPLISHMENTS

- Completed over 2,400 building plan check reviews
- Performed more than 40,000 inspections on residential, commercial and industrial projects
- Issued more than 5,700 permits with a total valuation of over $420 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 6,000 weed abatement cases
- Fire Prevention performed 1,497 annual inspections, 5,653 construction inspections, 577 state mandated inspections and over 1,664 plan reviews.

DEPARTMENTAL SUMMARY

Fund		Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
BUILDING AND SAFETY									
101	General Fund	Building and Safety Admin	610,110	712,016	799,192	840,280	5.14%	877,180	4.39%
101	General Fund	Inspection Services	1,004,203	966,706	1,211,314	1,339,210	10.56%	1,382,980	3.27%
101	General Fund	Plan Check Services	558,957	491,674	515,321	603,420	17.10%	628,680	4.19%
101	General Fund	Permit Processing	522,636	560,533	740,408	785,950	6.15%	831,310	5.77%
101	General Fund	Code Compliance	-	773,953	962,035	1,229,420	27.79%	1,254,520	2.04%
		Total General Fund	**2,695,906**	**3,504,882**	**4,228,270**	**4,798,280**	**13.48%**	**4,974,670**	**3.68%**
		Total Building And Safety	**2,695,906**	**3,504,882**	**4,228,270**	**4,798,280**	**13.48%**	**4,974,670**	**3.68%**
		Total Budgeted Full-Time Positions	**19.00**	**19.00**	**21.00**	**24.25**	**15.48%**	**24.25**	**0.00%**

BUILDING AND SAFETY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: BUILDING AND SAFETY ADMIN

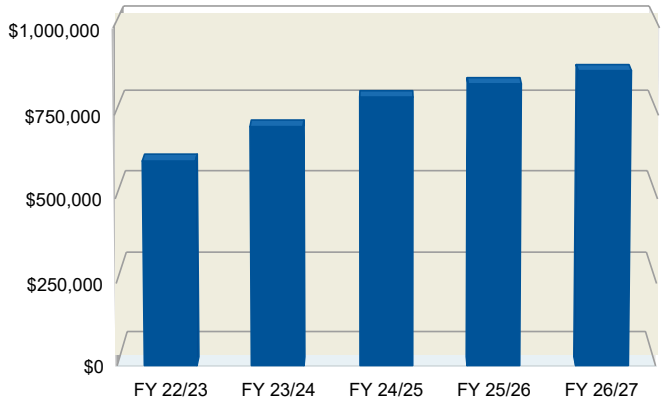
Mission Statement

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 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 and inspect 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 respond to requests for inspection on the next business day
- To continue to implement technological advances that improve customer service and create greater efficiencies

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 573,078	$ 636,027	$ 683,022	$ 702,230	2.81%	$ 732,030	4.24%
Operating Costs	$ 23,239	$ 16,948	$ 23,190	$ 24,760	6.77%	$ 27,250	10.06%
Contractual Services	$ 17,630	$ 28,476	$ 65,000	$ 65,000	0.00%	$ 68,000	4.62%
Internal Services Charges	$ 8,460	$ 30,565	$ 27,980	$ 48,290	72.59%	$ 49,900	3.33%
Other Financing Uses	$ (12,297)	$ -	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 610,110**	**$ 712,016**	**$ 799,192**	**$ 840,280**	**5.14%**	**$ 877,180**	**4.39%**
Annual Percentage Change		16.70%	12.24%	5.14%		9.76%	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	3.00		3.00	

BUILDING AND SAFETY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: INSPECTION SERVICES**

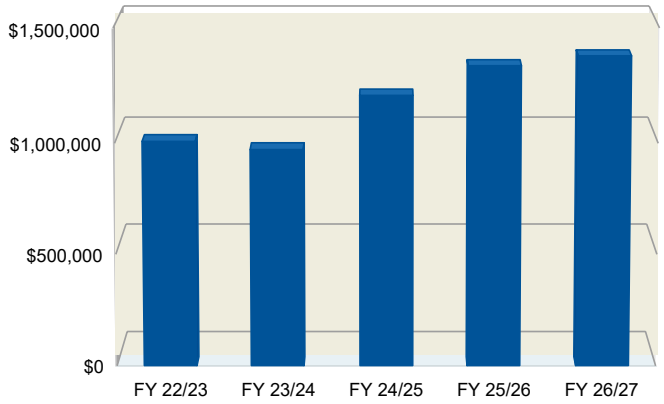
Mission Statement

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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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 745,247	$ 748,559	$ 956,162	$ 1,017,990	6.47%	$ 1,053,030	3.44%
Operating Costs	$ 15,310	$ 4,165	$ 16,710	$ 17,100	2.33%	$ 19,250	12.57%
Contractual Services	$ 208,505	$ 193,038	$ 140,000	$ 140,000	0.00%	$ 144,200	3.00%
Internal Services Charges	$ 135,330	$ 150,796	$ 154,340	$ 164,120	6.34%	$ 166,500	1.45%
Other Financing Uses	$ (100,189)	$ (129,852)	$ (55,898)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 1,004,203**	**$ 966,706**	**$ 1,211,314**	**$ 1,339,210**	**10.56%**	**$ 1,382,980**	**3.27%**
Annual Percentage Change		(3.73%)	25.30%	10.56%		14.17%	
Budgeted Staffing Level (FTEs)	6.00	6.00	7.00	7.00		7.00	

Fund: 101 GENERAL FUND **Division: PLAN CHECK SERVICES**

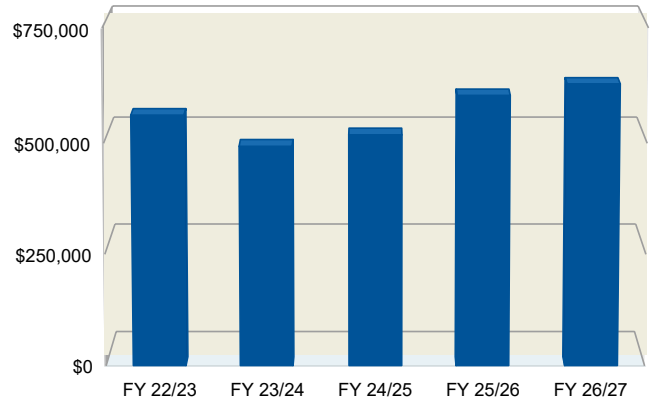
Mission Statement

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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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 479,028	$ 383,011	$ 465,213	$ 502,670	8.05%	$ 523,240	4.09%
Operating Costs	$ 1,991	$ 567	$ 3,200	$ 5,500	71.88%	$ 6,300	14.55%
Contractual Services	$ 69,018	$ 142,522	$ 75,000	$ 75,000	0.00%	$ 78,000	4.00%
Internal Services Charges	$ 14,210	$ 16,496	$ 19,450	$ 20,250	4.11%	$ 21,140	4.40%
Other Financing Uses	$ (5,290)	$ (50,922)	$ (47,542)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 558,957**	**$ 491,674**	**$ 515,321**	**$ 603,420**	**17.10%**	**$ 628,680**	**4.19%**
Annual Percentage Change		(12.04%)	4.81%	17.10%		22.00%	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	3.00		3.00	

BUILDING AND SAFETY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: PERMIT PROCESSING

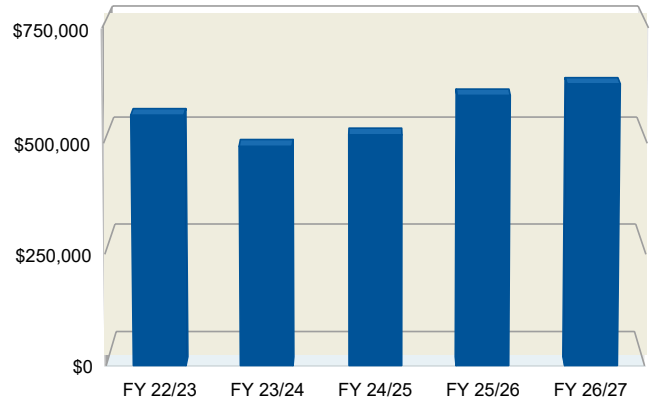
Mission Statement

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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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 588,832	$ 588,069	$ 707,228	$ 746,860	5.60%	$ 789,420	5.70%
Operating Costs	$ 8,123	$ 1,160	$ 5,400	$ 9,000	66.67%	$ 10,000	11.11%
Internal Services Charges	$ 6,350	$ 26,695	$ 27,780	$ 30,090	8.32%	$ 31,890	5.98%
Other Financing Uses	$ (80,669)	$ (55,391)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 522,636**	**$ 560,533**	**$ 740,408**	**$ 785,950**	**6.15%**	**$ 831,310**	**5.77%**
Annual Percentage Change		7.25%	32.09%	6.15%		12.28%	
Budgeted Staffing Level (FTEs)	7.00	7.00	7.00	7.00		7.00	

BUILDING AND SAFETY DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: CODE COMPLIANCE**

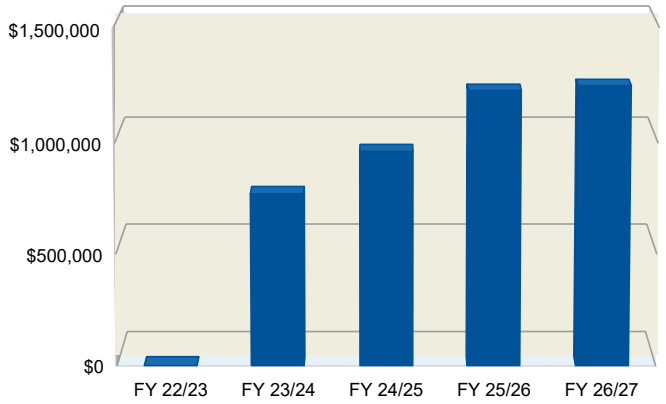
Mission Statement

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 maintain Code Compliance service levels at a level equal to existing levels
- To obtain voluntary compliance whenever possible by communications and education, while operating in a business-like manner.
- To enhance the appearance of neighborhoods and business district to prevent blight, protect property values and enhance economic conditions
- 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



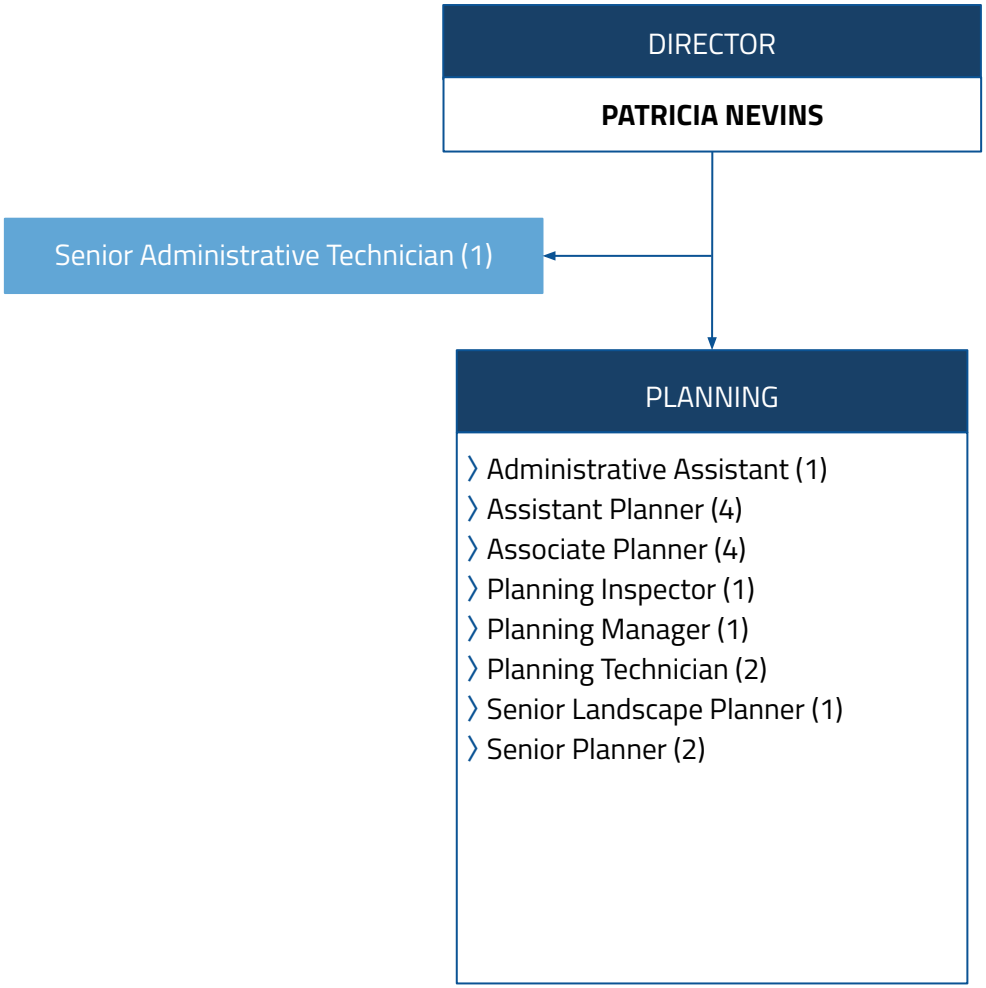
Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 124,948	$ 597,400	378.12%	$ 618,600	3.55%
Operating Costs	$ -	$ -	$ 6,000	$ 7,000	16.67%	$ 10,000	42.86%
Contractual Services	$ -	$ 573,953	$ 611,087	$ 450,000	(26.36%)	$ 450,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 24,070	0.00%	$ 24,970	3.74%
Contributions To	$ -	$ 200,000	$ 220,000	$ 150,950	(31.39%)	$ 150,950	0.00%
Total Expenditures	**$ -**	**$ 773,953**	**$ 962,035**	**$ 1,229,420**	**27.79%**	**$ 1,254,520**	**2.04%**
Annual Percentage Change		0.00%	24.30%	27.79%		30.40%	
Budgeted Staffing Level (FTEs)	-	-	1.00	4.25		4.25	

Organizational Chart

Planning

Effective *7/1/2025*
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 support IT with the implementation and smooth, efficient transition of the new Accela sottware program	1,2
2	Continue to improve and update the Development Review process, ensuring faster processing times while maintaining technical quality	2
3	Continue to process high quality development	3,4,9
4	Continue to coordinate team building within the Development Services Organization for Planning, Building & Safety, Fire Prevention, Public Works, and Engineering	1,2
5	Continue to work on plans to facilitate new businesses and development in the Downtown area	2,3,4

Performance Measures	Actual 2023-2024	Estimated 2024-2025	Target 2025-2026	Department Goal
To maintain a standard of excellent customer service:				
Planning counter visitors served	4,659	4,412	4,535	1
Planning telephone calls returned within one business day	98.00%	100.00%	100.00%	1
To promote economic development within the City:				
Pre-Application Reviews completed within 30 days of request	95.00%	100.00%	100.00%	3,4
Ordinances adopted to update the Zoning and Development Code	91	30	30	7

ACCOMPLISHMENTS

- Assisted approximately 4,412 customers at the Planning Department counter and over 6,306 customers over the phone
- Approved subdivision of over 121 lots for single family residential development
- Entitled 342 single family units
- Entitled 824 multi-family units (2 or more units per building)
- Permitted 179 Accessory Dwelling Units (ADUs)

ACCOMPLISHMENTS - CONTINUED

- Entitled approximately 4,001,882 square feet for industrial development
- Entitled approximately 146,272 square feet for commercial development
- Adopted 91 Ordinances to ensure the Zoning and Development Code and Specific Plans reflect ongoing General Plan goals and address the growing needs of the community
- Responded to 99 Public Records Requests
- Ongoing updates to the department website with current project entitlements, public hearing notices, and environmental documents
- Ongoing use of technology for facilitating information to the public via the 311 web application and website portals
- Ongoing improvements in streamlining the development review process

DEPARTMENTAL SUMMARY

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
PLANNING									
101	General Fund	Planning Administration	414,804	463,743	513,423	523,710	2.00%	533,400	1.85%
101	General Fund	Planning	2,377,393	2,580,338	3,179,575	3,185,750	0.19%	3,294,000	3.40%
101	General Fund	Building and Safety	289	507	-	-	-	-	-
		Total General Fund	**2,792,486**	**3,044,588**	**3,692,998**	**3,709,460**	**0.45%**	**3,827,400**	**3.18%**
301	Grants	Planning Admin	320,103	89,315	-	-	-	-	-
301	Grants	Planning	188,731	283,440	27,829	-	(100.00%)	-	-
632	General Government	Planning	-	541,458	-	-	-	-	-
634	Library Cap Improvement	Planning	-	366,912	-	-	-	-	-
636	Police Capital Facilities	Planning	-	524,413	-	-	-	-	-
		Total Other Funds	**508,834**	**1,805,538**	**27,829**	**-**	**(100.00%)**	**-**	**-**
		Total Planning	**3,301,320**	**4,850,126**	**3,720,827**	**3,709,460**	**(0.31%)**	**3,827,400**	**3.18%**
		Total Budgeted Full-Time Positions	**18.00**	**18.00**	**18.00**	**18.00**	**0.00%**	**18.00**	**0.00%**
		Total Budgeted Part-Time Positions	**1.00**	**1.00**	**1.00**	**1.00**	**0.00%**	**1.00**	**0.00%**

PLANNING DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND

Division: PLANNING ADMINISTRATION

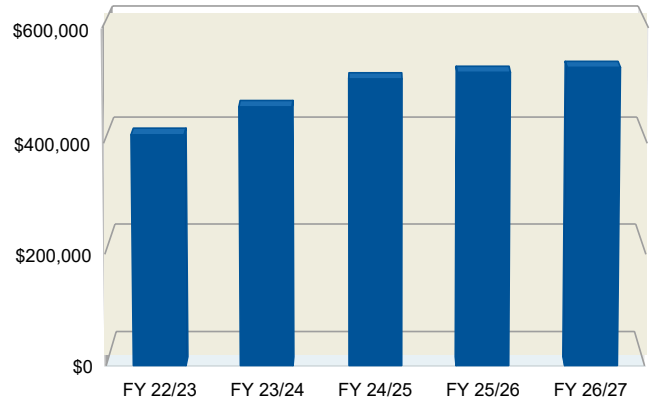
Mission Statement

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



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 396,641	$ 437,659	$ 484,293	$ 493,720	1.95%	$ 502,700	1.82%
Operating Costs	$ 7,463	$ 6,895	$ 11,700	$ 10,100	(13.68%)	$ 10,410	3.07%
Internal Services Charges	$ 10,700	$ 19,189	$ 17,430	$ 19,890	14.11%	$ 20,290	2.01%
Total Expenditures	**$ 414,804**	**$ 463,743**	**$ 513,423**	**$ 523,710**	**2.00%**	**$ 533,400**	**1.85%**
Annual Percentage Change		11.80%	10.71%	2.00%		3.89%	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	2.00		2.00	

Fund: 101 GENERAL FUND **Division: PLANNING**

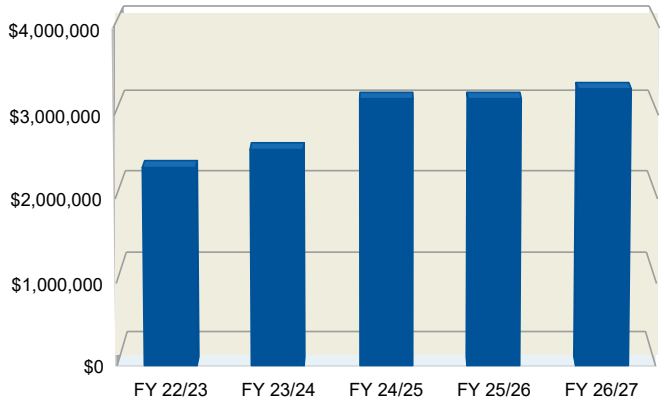
Mission Statement

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 Department; implement goals and policies in the General Plan; comply with the provisions of the California Environmental Quality Act.

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 Expenditures



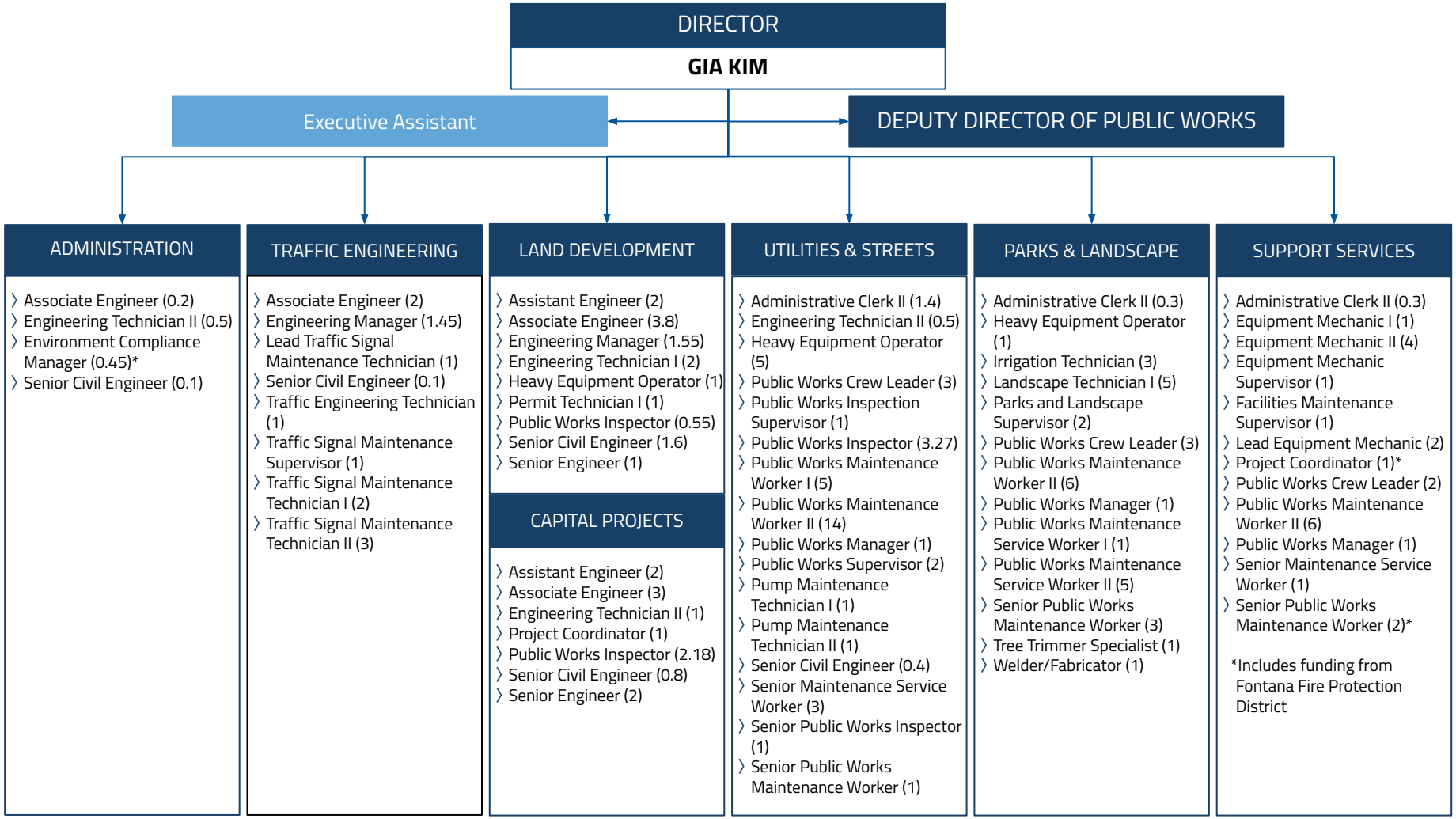
Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,859,752	$ 2,191,189	$ 2,427,834	$ 2,510,040	3.39%	$ 2,596,750	3.45%
Operating Costs	$ 52,830	$ 54,221	$ 91,400	$ 86,400	(5.47%)	$ 88,940	2.94%
Contractual Services	$ 386,091	$ 209,796	$ 541,571	$ 440,800	(18.61%)	$ 455,430	3.32%
Internal Services Charges	$ 78,720	$ 125,132	$ 118,770	$ 148,510	25.04%	$ 152,880	2.94%
Total Expenditures	**$ 2,377,393**	**$ 2,580,338**	**$ 3,179,575**	**$ 3,185,750**	**0.19%**	**$ 3,294,000**	**3.40%**
Annual Percentage Change		8.54%	23.22%	0.19%		3.60%	
Budgeted Staffing Level (FTEs)	16.00	16.00	16.00	16.00		16.00	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	1.00		1.00	

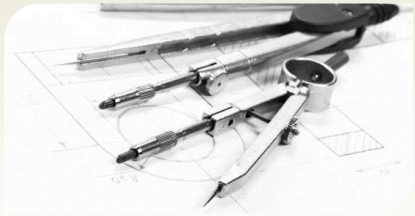
Organizational Chart

Public Works & Engineering

Effective *7/1/2025*
Budgeted *139.15 FTE City Positions*
Budgeted *1.55 FTE FFD Positions*
Budgeted *5 Part-Time Positions*



*Includes funding from Fontana Fire Protection District



Public Works and Engineering



OVERVIEW

The Public Works & Engineering 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. The Public Works & Engineering department is organized into seven divisions: Administration, Utilities & Streets, Parks & Landscape, Support Services, Land Development, Traffic Engineering and Capital Projects, The department manages 147 full-time employees, numerous seasonal and part-time staff and multiple contract service providers while maintaining an "integrated service approach" utilizing dedicated staff, contract services and construction contracts.

GOALS & PERFORMANCE MEASURES

	Department Goals	City Council Goal
1	To maintain and preserve the City's asphalt pavement street network, utilizing various pavement rehabilitation methods including reconstruction, overlays/surface restoration and slurry seal	7
2	To manage, operate and maintain the City's wastewater collection system in compliance with state and federal regulations	7
3	To maintain City parks and landscaped areas in a safe and aesthetically pleasing manner using the most cost efficient methods	7
4	To maintain City trees in a safe and aesthetically pleasing manner using the most cost efficient methods	7
5	To perform weed abatement on vacant City owned properties and open space	7
6	To perform graffiti abatement on City owned properties and right-of-way areas	7
7	To complete energy efficiency retrofit projects for City buildings	7
8	To maintain City vehicles and equipment in a safe and operational condition	7

GOALS & PERFORMANCE MEASURES – CONTINUED

Performance Measures	Actual 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
Graffiti Abatement:					
Graffiti Hotline call requests completed within 24 hours	1564 / 90%	1620 / 90%	1800 / 90%	1800 / 90%	7
Graffiti Hotline call requests completed within 48 hours	125 / 8%	180 / 10%	200 / 10%	200 / 10%	7
Total number of Graffiti Hotline calls completed annually	1,689	1,800	2,000	2,000	7
City parks:					
Perform weekly playground inspections (total of 46 playgrounds)	2,392	2,392	2,444	2,444	4
Perform monthly light inspections (total of 54 systems)	624	648	649	649	4
City vehicles and equipment:					
Total repair orders completed annually	2,469	2,500	2,600	2,600	8
Percent of scheduled to unscheduled repair orders	85%/15%	81%/19%	80%/20%	80%/20%	8
City streets:					
Lane miles of streets rehabilitated annually	73.5	108.3	75	75	1
Number of potholes filled annually	3,810	3,050	4,000	4,000	1
Wastewater:					
Conduct commercial and industrial site inspections annually	248	392	400	450	2
Lineal feet of sanitary sewer video assessed annually	103,426	210,000	220,000	220,000	2
Lineal feet of sanitary sewer jet rod cleaned annually	1,902,298	2,376,000	1,800,000	1,800,000	2

ACCOMPLISHMENTS

- Completed 40.8 lane miles of road slurry and 67.5 lane miles of thick and thin overlay, street rehabilitation
- Cleaned 1,902,298 linear feet of sewer mainline
- Repaired and lined 2,500 linear feet of storm drain City-wide
- Pruned 20% of City trees and responded to safety concerns as needed (5-year trim cycle)
- Completed the Areas 10 and 19 of the Sidewalk Remove & Replace Program with 405 trip hazards mitigated
- Completed Area 27 and began Area 10 sidewalk horizontal cutting with 99 trip hazards mitigated
- Completed Tamarind and Industry Lift Station upgrades and added to SCADA monitoring system
- Awarded a $2,000,000 Strengthening Mobility and Revolutionizing Transportation (SMART) Grant from the US Department of Transportation (USDOT) for the Leveraging Advanced Adaptive Signal Timing for Freight to Improve Safety, Climate, and Mobility project.
- Maintained 222 traffic signals and over 40 miles of traffic fiber optic cable.

DEPARTMENTAL SUMMARY

Fund		Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
PUBLIC WORKS & ENGINEERING									
101	General Fund	PW Admin	-	482,056	692,612	987,300	42.55%	1,037,560	5.09%
101	General Fund	Utilities & Streets	-	1,793,507	2,075,957	2,393,400	15.29%	2,464,640	2.98%
101	General Fund	Parks & Landscape	-	8,713,376	10,129,998	9,408,260	(7.12%)	9,786,880	4.02%
101	General Fund	Land Development	-	2,443,201	2,578,244	2,907,680	12.78%	3,043,620	4.68%
101	General Fund	Traffic Engineering	-	873,967	1,450,112	1,167,820	(19.47%)	1,202,420	2.96%
101	General Fund	Capital Projects	-	-	-	153,590	-	86,650	(43.58%)
		Total General Fund	**-**	**14,306,107**	**16,926,923**	**17,018,050**	**0.54%**	**17,621,770**	**3.55%**
102	City Technology	Support Services	-	-	139,168	-	(100.00%)	-	-
103	Facility Maintenance	Support Services	-	8,024,019	9,514,136	9,325,530	(1.98%)	9,604,240	2.99%
125	Storm Water Compliance	Land Development	-	213,429	349,844	391,280	11.84%	402,500	2.87%
241	Air Quality Mgmt Dist	PW Admin	-	-	18,360	-	(100.00%)	-	-
241	Air Quality Mgmt Dist	Support Services	-	-	22,081	-	(100.00%)	-	-
241	Air Quality Mgmt Dist	Capital Projects	-	571,786	564,900	-	(100.00%)	-	-
243	Traffic Safety	Traffic Engineering	-	65,378	45,020	52,760	17.19%	53,430	1.27%
245	Measure I 2010-2040 Reimb	Capital Projects	-	3,844,454	13,761,705	-	(100.00%)	-	-
246	Measure I 2010-2040 Local	PW Admin	-	63,632	18,695	25,040	33.94%	25,620	2.32%
246	Measure I 2010-2040 Local	Land Development	-	250,439	21,130	-	(100.00%)	-	-
246	Measure I 2010-2040 Local	Traffic Engineering	-	1,418,218	4,776,623	3,351,220	(29.84%)	3,356,030	0.14%
246	Measure I 2010-2040 Local	Capital Projects	-	8,038,854	16,475,084	500,000	(96.97%)	-	(100.00%)
281	Gas Tax (State)	Utilities & Streets	-	2,753,662	3,419,734	3,092,290	(9.58%)	3,153,070	1.97%
281	Gas Tax (State)	Parks & Landscape	-	2,314,738	1,799,030	2,531,760	40.73%	2,607,710	3.00%
281	Gas Tax (State)	Capital Projects	-	25,816	1,933,469	-	(100.00%)	-	-
282	Solid Waste Mitigation	Utilities & Streets	-	511,177	772,124	875,530	13.39%	896,620	2.41%
282	Solid Waste Mitigation	Capital Projects	-	1,199,617	2,549,107	-	(100.00%)	-	-
283	Road Maintenance & Rehab	Capital Projects	-	5,050,218	11,298,629	5,620,530	(50.25%)	5,800,000	3.19%
301	Grants	Utilities & Streets	-	-	197,705	-	(100.00%)	-	-
301	Grants	Parks & Landscape	-	-	100,000	-	(100.00%)	-	-
301	Grants	Support Services	-	-	230,640	-	(100.00%)	-	-
301	Grants	Traffic Engineering	-	-	2,006,455	-	(100.00%)	-	-
301	Grants	Capital Projects	-	12,751,651	55,491,700	-	(100.00%)	-	-
302	ARPA 2021	PW Admin	-	246,691	32,405	-	(100.00%)	-	-
302	ARPA 2021	Parks & Landscape	-	1,837,802	1,298,865	-	(100.00%)	-	-

DEPARTMENTAL SUMMARY – CONTINUED

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
302	ARPA 2021	Capital Projects	-	10,202,235	15,541,505	-	(100.00%)	-	-
303	TDA/Article 3	Capital Projects	-	199,934	557,335	-	(100.00%)	-	-
304	ARPA - County	Parks & Landscape	-	657,902	1,290,799	-	(100.00%)	-	-
304	ARPA - County	Support Services	-	1,041,282	3,518	-	(100.00%)	-	-
395	LMD #1 City Wide	Parks & Landscape	-	1,076,248	1,854,694	1,549,990	(16.43%)	1,585,280	2.28%
396	LMD #2 Vlg of Heritage	Parks & Landscape	-	3,843,185	5,114,816	3,812,220	(25.47%)	3,871,350	1.55%
397	LMD #3-1 Empire Center	Parks & Landscape	-	54,923	76,271	75,810	(0.60%)	76,980	1.54%
398	LMD #3 Hunter's Ridge	Parks & Landscape	-	1,071,107	1,340,789	1,216,770	(9.25%)	1,161,080	(4.58%)
399	LLMD #3 Hunter's Ridge	Parks & Landscape	-	-	34,620	35,660	3.00%	36,730	3.00%
401	CFD #1 Southridge Village	Parks & Landscape	-	4,078,690	5,205,110	3,976,100	(23.61%)	3,709,230	(6.71%)
403	CFD #6-3A Bellgrove II	Parks & Landscape	-	135,625	178,895	161,200	(9.89%)	164,900	2.30%
404	CFD #6-2 N Morningside	Parks & Landscape	-	84,083	101,895	105,660	3.69%	108,200	2.40%
405	CFD #6-1 Stratham	Parks & Landscape	-	123,186	146,600	148,440	1.26%	151,500	2.06%
406	CFD #6 The Landings	Parks & Landscape	-	470,202	777,509	607,110	(21.92%)	620,490	2.20%
407	CFD #7 Country Club Est	Parks & Landscape	-	125,892	182,122	231,360	27.04%	184,070	(20.44%)
408	CFD #8 Presley	Parks & Landscape	-	261,549	520,492	298,950	(42.56%)	311,160	4.08%
409	CFD #9M Morningside	Parks & Landscape	-	142,388	177,314	183,080	3.25%	186,660	1.96%
410	CFD #10M Jurupa Ind	Parks & Landscape	-	41,408	77,198	67,400	(12.69%)	68,930	2.27%
412	CFD #12 Sierra Lakes	Parks & Landscape	-	1,078,751	1,562,075	1,520,440	(2.67%)	1,625,130	6.89%
413	CFD #13M Summit Heights	Parks & Landscape	-	731,124	953,156	968,620	1.62%	942,030	(2.75%)
414	CFD #14M Sycamore Hills	Parks & Landscape	-	275,979	343,670	527,950	53.62%	370,610	(29.80%)
415	CFD #15M Silver Ridge	Parks & Landscape	-	141,081	158,146	170,400	7.75%	173,710	1.94%
416	CFD #16M Ventana Pointe	Parks & Landscape	-	28,137	43,977	46,850	6.53%	47,470	1.32%
418	CFD #18M Badiola Homes	Parks & Landscape	-	96	2,950	3,790	28.47%	4,350	14.78%
420	CFD #20M	Parks & Landscape	-	26,166	36,410	38,940	6.95%	39,860	2.36%
421	CFD #21M	Parks & Landscape	-	12,584	25,770	19,550	(24.14%)	19,860	1.59%
423	CFD #23M	Parks & Landscape	-	156	2,950	2,270	(23.05%)	3,210	41.41%
424	CFD #24M	Parks & Landscape	-	14,324	20,650	21,840	5.76%	22,110	1.24%
425	CFD #25M	Parks & Landscape	-	43,951	57,660	61,960	7.46%	86,030	38.85%
427	CFD #27M	Parks & Landscape	-	56,172	70,330	74,220	5.53%	76,580	3.18%
428	CFD #28M	Parks & Landscape	-	70,998	103,680	108,060	4.22%	110,280	2.05%
429	CFD #29M	Parks & Landscape	-	21,172	37,110	42,430	14.34%	43,330	2.12%
430	CFD #30M	Parks & Landscape	-	100,159	139,808	140,630	0.59%	190,440	35.42%
431	CFD #31 Citrus Heights No	Parks & Landscape	-	230,199	289,923	275,030	(5.14%)	332,840	21.02%

DEPARTMENTAL SUMMARY – CONTINUED

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
432	CFD #32M	Parks & Landscape	-	96	3,490	6,140	75.93%	6,230	1.47%
433	CFD #33M Empire Lighting	Parks & Landscape	-	13,510	44,291	92,760	109.43%	45,830	(50.59%)
434	CFD #34 Empire Det Basin	Parks & Landscape	-	9,292	14,154	24,150	70.62%	22,500	(6.83%)
435	CFD #35M	Parks & Landscape	-	564,822	922,349	698,460	(24.27%)	674,680	(3.40%)
436	CFD #36M	Parks & Landscape	-	15,919	28,790	27,690	(3.82%)	30,560	10.36%
437	CFD #37 Montelago	Parks & Landscape	-	112,739	200,253	153,140	(23.53%)	156,920	2.47%
438	CFD #38M	Parks & Landscape	-	38,669	80,489	81,990	1.86%	132,820	62.00%
439	CFD #39M	Parks & Landscape	-	13,640	33,120	21,180	(36.05%)	21,520	1.61%
440	CFD #40M	Parks & Landscape	-	-	980	1,660	69.39%	1,690	1.81%
441	CFD #41M	Parks & Landscape	-	8,994	12,320	12,550	1.87%	12,680	1.04%
442	CFD #42M	Parks & Landscape	-	39,937	105,680	77,490	(26.67%)	78,340	1.10%
444	CFD #44M	Parks & Landscape	-	4,389	7,750	10,980	41.68%	12,360	12.57%
445	CFD #45M	Parks & Landscape	-	67,106	87,537	91,900	4.98%	115,570	25.76%
446	CFD #46M	Parks & Landscape	-	23,403	40,610	43,530	7.19%	44,240	1.63%
447	CFD #47M	Parks & Landscape	-	13,518	15,790	17,200	8.93%	22,640	31.63%
448	CFD #48M	Parks & Landscape	-	44,410	61,024	61,010	(0.02%)	66,780	9.46%
449	CFD #49M	Parks & Landscape	-	10,505	13,830	15,180	9.76%	20,550	35.38%
450	CFD #50M	Parks & Landscape	-	15,571	29,740	22,920	(22.93%)	33,220	44.94%
451	CFD #51M	Parks & Landscape	-	64,001	82,880	81,840	(1.25%)	91,740	12.10%
453	CFD #53M	Parks & Landscape	-	-	4,710	6,210	31.85%	7,320	17.87%
454	CFD #54M	Parks & Landscape	-	30,562	40,650	46,030	13.23%	55,330	20.20%
455	CFD #55M	Parks & Landscape	-	1,422	5,670	6,530	15.17%	6,640	1.68%
456	CFD #56M	Parks & Landscape	-	-	440	960	118.18%	970	1.04%
457	CFD #57M	Parks & Landscape	-	13,484	17,160	18,010	4.95%	21,980	22.04%
458	CFD #58M	Parks & Landscape	-	-	550	1,160	110.91%	2,570	121.55%
459	CFD #59M	Parks & Landscape	-	-	2,280	1,160	(49.12%)	1,170	0.86%
460	CFD #60M	Parks & Landscape	-	6,181	10,210	12,990	27.23%	14,080	8.39%
461	CFD #61M	Parks & Landscape	-	25,137	28,100	30,070	7.01%	39,180	30.30%
462	CFD #62M	Parks & Landscape	-	538	2,170	7,400	241.01%	7,400	0.00%
463	CFD #63M	Parks & Landscape	-	26,275	36,690	39,840	8.59%	40,490	1.63%
465	CFD #65M	Parks & Landscape	-	5,152	12,700	10,330	(18.66%)	10,460	1.26%
467	CFD #67M	Parks & Landscape	-	18,028	26,620	30,400	14.20%	48,470	59.44%
468	CFD #68M	Parks & Landscape	-	7,784	17,030	18,460	8.40%	24,640	33.48%
469	CFD #69M	Parks & Landscape	-	75,616	211,753	134,380	(36.54%)	137,790	2.54%

DEPARTMENTAL SUMMARY – CONTINUED

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
470	CFD #70 Avellino	Parks & Landscape	-	43,707	55,663	56,680	1.83%	57,190	0.90%
471	CFD #71 Sierra Crest	Parks & Landscape	-	86,888	119,437	158,580	32.77%	162,360	2.38%
472	CFD #72M	Parks & Landscape	-	7,635	8,950	11,480	28.27%	14,840	29.27%
473	CFD #73M	Parks & Landscape	-	22,435	32,431	33,480	3.23%	48,890	46.03%
474	CFD #74M	Parks & Landscape	-	17,542	41,327	41,500	0.42%	69,470	67.40%
475	CFD #75M	Parks & Landscape	-	5,588	7,970	10,640	33.50%	10,740	0.94%
476	CFD #76M	Parks & Landscape	-	29,662	49,308	39,890	(19.10%)	57,410	43.92%
477	CFD #77M	Parks & Landscape	-	6,909	8,480	10,660	25.71%	10,810	1.41%
478	CFD #78M	Parks & Landscape	-	28,579	33,329	36,900	10.71%	48,750	32.11%
479	CFD #79M	Parks & Landscape	-	-	340	860	152.94%	870	1.16%
480	CFD #80 Bella Strada	Parks & Landscape	-	112,272	191,256	129,640	(32.22%)	208,560	60.88%
481	CFD #81M	Parks & Landscape	-	109,273	109,157	105,450	(3.40%)	141,430	34.12%
482	CFD #82M	Parks & Landscape	-	-	-	500	-	500	0.00%
483	CFD #83M	Parks & Landscape	-	16,743	38,552	33,960	(11.91%)	35,080	3.30%
484	CFD #84M	Parks & Landscape	-	8,830	9,950	11,550	16.08%	13,820	19.65%
485	CFD #85 The Meadows	Parks & Landscape	-	234,328	333,652	362,460	8.63%	452,690	24.89%
486	CFD #86 Etiwanda Ridge	Parks & Landscape	-	31,573	67,577	47,020	(30.42%)	47,700	1.45%
487	CFD #87 El Paseo	Parks & Landscape	-	20,809	27,989	27,560	(1.53%)	28,220	2.39%
488	CFD #88 Sierra Crest II	Parks & Landscape	-	60,591	62,970	90,490	43.70%	87,820	(2.95%)
489	CFD #89 Belrose	Parks & Landscape	-	21,440	29,745	33,750	13.46%	54,700	62.07%
490	CFD #90 Summit at Rosena	Parks & Landscape	-	156,818	297,531	280,160	(5.84%)	379,380	35.42%
491	CFD #91M	Parks & Landscape	-	-	-	500	-	500	0.00%
492	CFD #92M	Parks & Landscape	-	-	11,020	8,690	(21.14%)	8,790	1.15%
493	CFD #93M	Parks & Landscape	-	164	20,040	17,090	(14.72%)	17,510	2.46%
494	CFD #94M	Parks & Landscape	-	-	-	500	-	500	0.00%
495	CFD #95 Summit at Rosena II	Parks & Landscape	-	159,680	239,330	233,940	(2.25%)	290,810	24.31%
496	CFD #96M Tr. 19957	Parks & Landscape	-	-	6,420	11,770	83.33%	11,920	1.27%
498	CFD #98M	Parks & Landscape	-	-	-	500	-	500	0.00%
500	CFD #100M Tr 2023	Parks & Landscape	-	6,758	29,169	29,280	0.38%	29,860	1.98%
501	CFD #101M	Parks & Landscape	-	-	-	500	-	500	0.00%
502	CFD #102M	Parks & Landscape	-	-	-	500	-	500	0.00%
504	CFD #104M	Parks & Landscape	-	-	5,820	9,790	68.21%	9,870	0.82%
505	CFD #105M Tr 20346	Parks & Landscape	-	11,921	21,819	20,080	(7.97%)	20,470	1.94%
506	CFD #106 Mountainview	Parks & Landscape	-	15,339	23,472	22,930	(2.31%)	23,080	0.65%

DEPARTMENTAL SUMMARY – CONTINUED

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
507	CFD #107 Highland	Parks & Landscape	-	-	7,430	8,070	8.61%	8,160	1.12%
509	CFD#109 Narra Hills	Parks & Landscape	-	-	199,900	180,470	(9.72%)	182,190	0.95%
511	CFD #511 Monterado	Parks & Landscape	-	-	10,210	14,490	41.92%	14,600	0.76%
512	CFD #512 The Gardens	Parks & Landscape	-	12,646	210,179	140,130	(33.33%)	141,690	1.11%
601	Capital Reinvestment	Utilities & Streets	-	459,599	2,117,071	300,000	(85.83%)	300,000	0.00%
601	Capital Reinvestment	Parks & Landscape	-	189,556	1,087,481	2,000	(99.82%)	2,000	0.00%
601	Capital Reinvestment	Support Services	-	3,296,963	744,255	-	(100.00%)	-	-
601	Capital Reinvestment	Capital Projects	-	3,961,431	52,745,929	2,200,000	(95.83%)	2,200,000	0.00%
602	Capital Improvement	Parks & Landscape	-	-	224,000	-	(100.00%)	-	-
602	Capital Improvement	Support Services	-	-	927	-	(100.00%)	-	-
602	Capital Improvement	Capital Projects	-	8,641	3,723,476	-	(100.00%)	-	-
603	Future Capital Projects	Support Services	-	-	344,882	-	(100.00%)	-	-
604	Capital Project -TUT	PW Admin	-	-	-	9,370,380	-	12,009,920	28.17%
604	Capital Project -TUT	Capital Projects	-	-	-	12,000,000	-	10,000,000	(16.67%)
620	San Sevaine Flood Control	PW Admin	-	403,904	9,049	-	(100.00%)	-	-
622	Storm Drain	PW Admin	-	37,468	76,875	45,810	(40.41%)	47,180	2.99%
622	Storm Drain	Land Development	-	1,050,521	650,000	-	(100.00%)	-	-
622	Storm Drain	Capital Projects	-	1,145,161	11,320,615	-	(100.00%)	-	-
623	Sewer Expansion	Capital Projects	-	14,379	835,622	-	(100.00%)	-	-
630	Circulation Mitigation	PW Admin	-	-	970	12,590	1197.94%	12,580	(0.08%)
630	Circulation Mitigation	Capital Projects	-	7,695,312	12,423,921	-	(100.00%)	-	-
632	General Government	Capital Projects	-	-	11,000,000	-	(100.00%)	-	-
633	Landscape Medians	PW Admin	-	74	50,000	-	(100.00%)	-	-
633	Landscape Medians	Capital Projects	-	3,798,079	2,293,211	-	(100.00%)	-	-
635	Parks Development	Parks & Landscape	-	55,288	1,782,756	-	(100.00%)	-	-
635	Parks Development	Capital Projects	-	744,540	7,474,522	-	(100.00%)	-	-
668	CFD #90 Summit @ Rosena Ph 1	PW Admin	-	675,106	-	-	-	-	-
669	CFD #95 Summit at Rosena II	PW Admin	-	287,064	-	-	-	-	-
672	CFD #99 The Retreat	PW Admin	-	8,000	-	-	-	-	-
673	CFD #100 Victoria	PW Admin	-	313,017	-	-	-	-	-
674	CFD #111 Monterado	PW Admin	-	340,263	14,600	-	(100.00%)	-	-
675	CFD#107 Highland	PW Admin	-	-	275,456	-	(100.00%)	-	-
676	CFD#109 Narra Hills	PW Admin	-	-	20,080,986	-	(100.00%)	-	-
677	CFD #112 The Gardens Phase One	PW Admin	-	-	1,593,227	-	(100.00%)	-	-

DEPARTMENTAL SUMMARY – CONTINUED

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
701	Sewer Maint & Operations	Utilities & Streets	-	2,326,868	3,099,005	2,902,770	(6.33%)	2,967,370	2.23%
702	Sewer Capital Projects	PW Admin	-	31,657	72,254	46,260	(35.98%)	47,730	3.18%
702	Sewer Capital Projects	Utilities & Streets	-	85,584	90,360	90,360	0.00%	90,360	0.00%
702	Sewer Capital Projects	Capital Projects	-	-	207,400	-	(100.00%)	-	-
703	Sewer Replacement	Utilities & Streets	-	1,172,297	8,461,929	1,750,720	(79.31%)	1,782,110	1.79%
751	Fleet Operations	Support Services	-	4,619,569	14,488,219	11,911,350	(17.79%)	10,927,720	(8.26%)
		Total Other Funds	**-**	**110,841,640**	**325,667,587**	**87,019,050**	**(73.28%)**	**87,312,630**	**0.34%**
		Total Public Works & Engineering	**-**	**125,147,747**	**342,594,510**	**104,037,100**	**(69.63%)**	**104,934,400**	**0.86%**
		Total Budgeted Full-Time Positions	**-**	**128.00**	**131.70**	**139.15**	**5.66%**	**139.15**	**(0.00%)**
		Total Budgeted Part-Time Positions	**-**	**5.00**	**5.00**	**5.00**	**0.00%**	**5.00**	**0.00%**

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

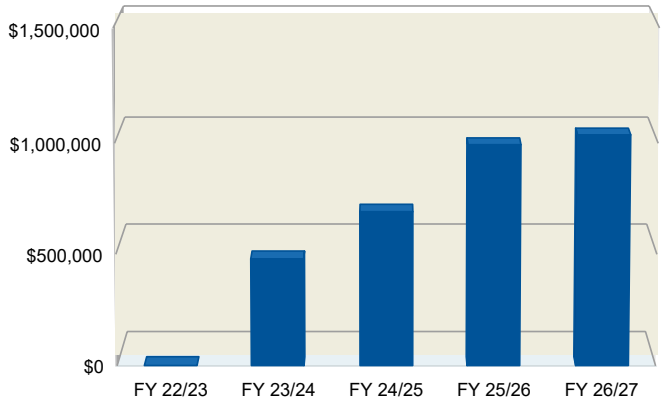
Mission Statement

To provide overall Department of Public Works & Engineering management for the divisions of Utilities & Streets, Parks and Landscape, Support Services, Land Development, Traffic Engineering and 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 & Engineering 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 464,111	$ 453,217	$ 837,150	84.71%	$ 882,320	5.40%
Operating Costs	$ -	$ 15,329	$ 21,370	$ 13,100	(38.70%)	$ 13,500	3.05%
Contractual Services	$ -	$ 10,679	$ 202,000	$ 60,000	(70.30%)	$ 61,430	2.38%
Internal Services Charges	$ -	$ 57,988	$ 52,050	$ 77,050	48.03%	$ 80,310	4.23%
Other Financing Uses	$ -	$ (66,051)	$ (36,025)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ 482,056**	**$ 692,612**	**$ 987,300**	**42.55%**	**$ 1,037,560**	**5.09%**
Annual Percentage Change		0.00%	43.68%	42.55%		49.80%	
Budgeted Staffing Level (FTEs)	-	2.00	2.50	3.95		3.95	
Budgeted Staffing Level (PT FTEs)	-	1.00	1.00	1.00		1.00	

Fund: 101 GENERAL FUND **Division: UTILITIES & STREETS**

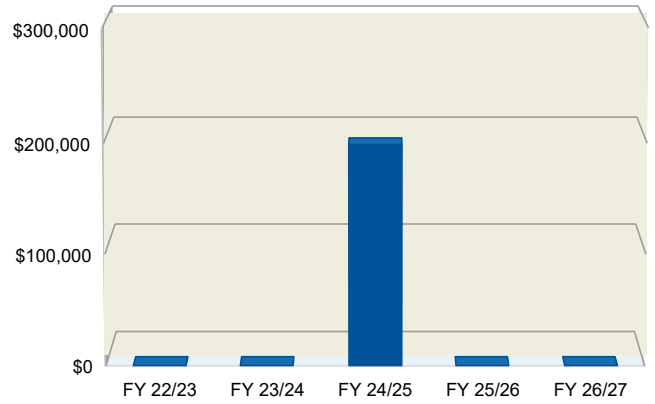
Mission Statement

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.

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 Expenditures



Five Year History

	Audited Actual		Budget					
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 1,199,313	$ 1,132,243	$ 1,307,740	15.50%	$ 1,358,060	3.85%
Operating Costs	$ -	$ 135,642	$ 164,000	$ 170,000	3.66%	$ 175,130	3.02%
Contractual Services	$ -	$ 222,107	$ 545,694	$ 645,140	18.22%	$ 657,000	1.84%
Internal Services Charges	$ -	$ 236,445	$ 234,020	$ 270,520	15.60%	$ 274,450	1.45%
Total Expenditures	**$ -**	**$ 1,793,507**	**$ 2,075,957**	**$ 2,393,400**	**15.29%**	**$ 2,464,640**	**2.98%**
Annual Percentage Change		0.00%	15.75%	15.29%		18.72%	
Budgeted Staffing Level (FTEs)	-	6.87	6.87	7.87		7.87	

Fund: 101 GENERAL FUND **Division: PARKS & LANDSCAPE**

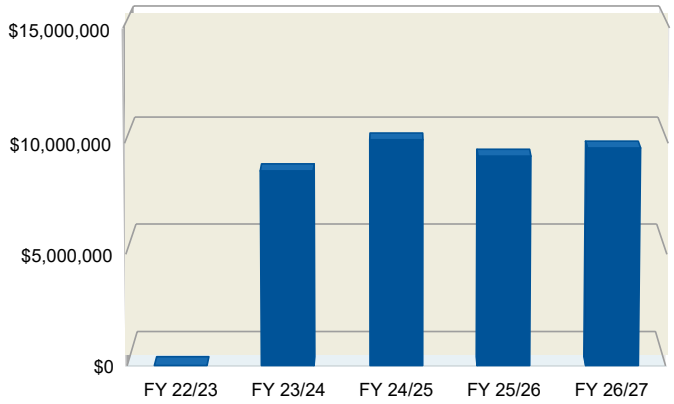
Mission Statement

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.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 1,484,900	$ 1,808,528	$ 2,003,770	10.80%	$ 2,085,660	4.09%
Operating Costs	$ -	$ 2,033,949	$ 2,408,093	$ 2,391,450	(0.69%)	$ 2,530,020	5.79%
Contractual Services	$ -	$ 4,415,336	$ 5,094,647	$ 4,201,780	(17.53%)	$ 4,350,100	3.53%
Internal Services Charges	$ -	$ 779,191	$ 818,730	$ 811,260	(0.91%)	$ 821,100	1.21%
Total Expenditures	**$ -**	**$ 8,713,376**	**$ 10,129,998**	**$ 9,408,260**	**(7.12%)**	**$ 9,786,880**	**4.02%**
Annual Percentage Change		0.00%	16.26%	(7.12%)		(3.39%)	
Budgeted Staffing Level (FTEs)	-	13.05	14.75	15.65		15.65	
Budgeted Staffing Level (PT FTEs)	-	1.00	1.00	1.00		1.00	

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

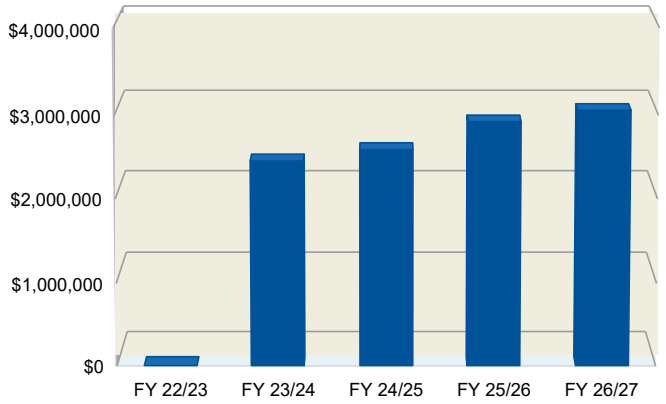
Mission Statement

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 provide plan check and construction inspection services
- To provide professional management of the City's real property assets and to administer the Right of Way acquisition program
- To provide technical support to the Planning Commission, the City Council and at the public counter

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 1,850,038	$ 2,143,782	$ 2,311,840	7.84%	$ 2,428,680	5.05%
Operating Costs	$ -	$ 7,303	$ 4,710	$ 4,710	0.00%	$ 4,860	3.18%
Contractual Services	$ -	$ 522,525	$ 339,000	$ 490,000	44.54%	$ 503,340	2.72%
Internal Services Charges	$ -	$ 82,366	$ 82,890	$ 93,130	12.35%	$ 98,500	5.77%
Capital Expenditure	$ -	$ -	$ 8,000	$ 8,000	0.00%	$ 8,240	3.00%
Other Financing Uses	$ -	$ (19,031)	$ (138)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ 2,443,201**	**$ 2,578,244**	**$ 2,907,680**	**12.78%**	**$ 3,043,620**	**4.68%**
Annual Percentage Change		0.00%	5.53%	12.78%		18.05%	
Budgeted Staffing Level (FTEs)	-	12.30	12.30	12.90		12.90	

Fund: 101 GENERAL FUND **Division: TRAFFIC ENGINEERING**

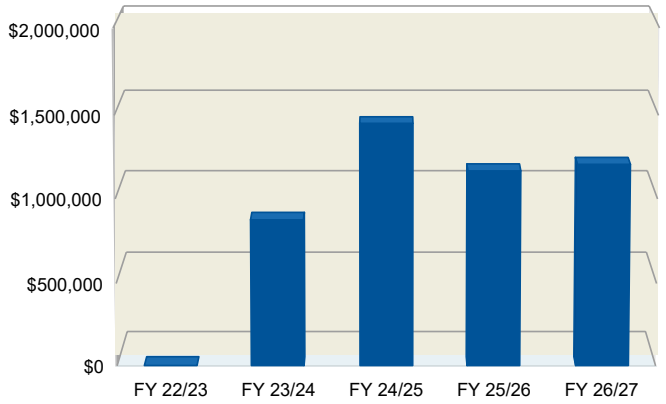
Mission Statement

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 591,290	$ 597,150	$ 807,880	35.29%	$ 834,290	3.27%
Operating Costs	$ -	$ 66,936	$ 34,600	$ 30,800	(10.98%)	$ 31,300	1.62%
Contractual Services	$ -	$ 56,700	$ 518,966	$ 120,000	(76.88%)	$ 121,500	1.25%
Internal Services Charges	$ -	$ 41,682	$ 41,720	$ 54,210	29.94%	$ 55,750	2.84%
Capital Expenditure	$ -	$ 117,359	$ 257,676	$ 154,930	(39.87%)	$ 159,580	3.00%
Total Expenditures	**$ -**	**$ 873,967**	**$ 1,450,112**	**$ 1,167,820**	**(19.47%)**	**$ 1,202,420**	**2.96%**
Annual Percentage Change		0.00%	65.92%	(19.47%)		(17.08%)	
Budgeted Staffing Level (FTEs)	-	2.70	3.45	4.40		4.40	

Fund: 101 GENERAL FUND **Division: CAPITAL PROJECTS**

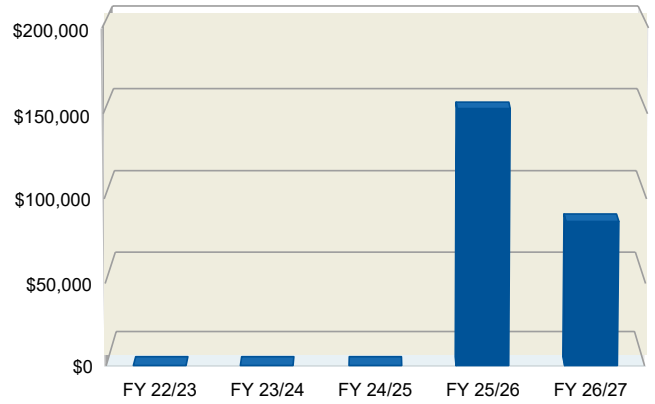
Mission Statement

To provide overall management for the design and construction of Capital Projects. To provide administrative functions for public construction projects.

Selected Service Objectives

- To provide professional administrative oversight to the activities of the Department of Public Works
- To manage municipally financed infrastructure projects
- To assist in development of Department of Public Works' Annual Operating Budget and Seven-Year Capital Improvement Program

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ -	$ 57,600	0.00%	$ 59,340	3.02%
Contractual Services	$ -	$ -	$ -	$ 95,990	0.00%	$ 27,310	(71.55%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**153,590**	**0.00%**	**$ 86,650**	**(43.58%)**

Fund: 103 FACILITY MAINTENANCE **Division: SUPPORT SERVICES**

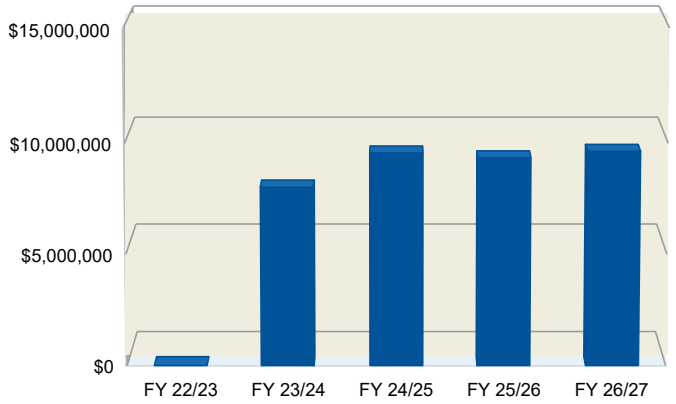
Mission Statement

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.

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 1,510,153	$ 1,560,047	$ 1,658,510	6.31%	$ 1,714,040	3.35%
Operating Costs	$ -	$ 3,449,500	$ 4,093,600	$ 4,232,720	3.40%	$ 4,359,720	3.00%
Contractual Services	$ -	$ 2,815,097	$ 3,063,539	$ 2,999,150	(2.10%)	$ 3,089,540	3.01%
Internal Services Charges	$ -	$ 236,693	$ 240,590	$ 435,150	80.87%	$ 440,940	1.33%
Capital Expenditure	$ -	$ 12,576	$ 556,360	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ 8,024,019**	**$ 9,514,136**	**$ 9,325,530**	**(1.98%)**	**$ 9,604,240**	**2.99%**
Annual Percentage Change		0.00%	18.57%	(1.98%)		0.95%	
Budgeted Staffing Level (FTEs)	-	11.50	11.20	12.20		12.20	

Fund: 125 STORM WATER COMPLIANCE **Division: LAND DEVELOPMENT**

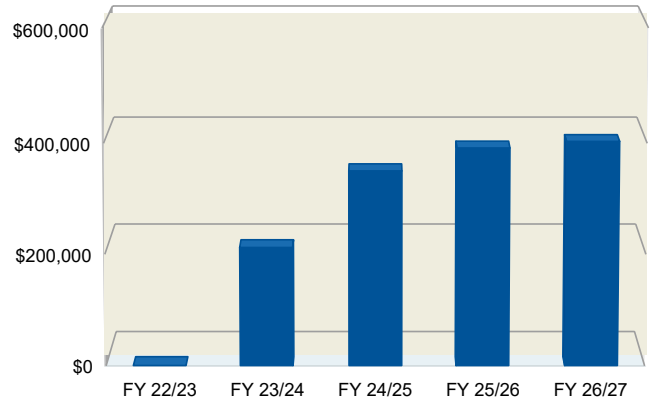
Mission Statement

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

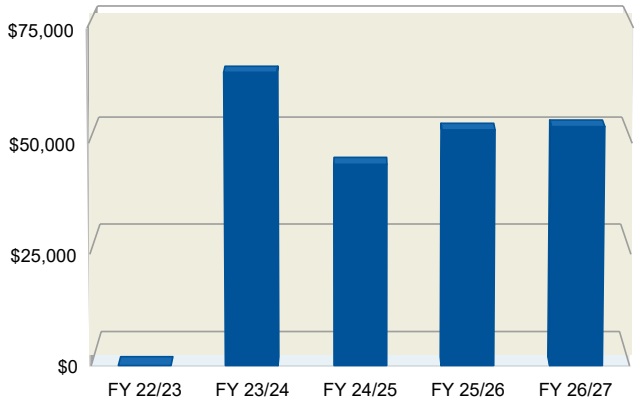
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 126,105	$ 214,294	$ 256,120	19.52%	$ 261,690	2.17%
Operating Costs	$ -	$ -	$ 5,500	$ 2,500	(54.55%)	$ 2,580	3.20%
Contractual Services	$ -	$ 75,383	$ 126,000	$ 122,340	(2.90%)	$ 127,660	4.35%
Internal Services Charges	$ -	$ 11,941	$ 4,050	$ 10,320	154.81%	$ 10,570	2.42%
Total Expenditures	**$ -**	**$ 213,429**	**$ 349,844**	**$ 391,280**	**11.84%**	**$ 402,500**	**2.87%**
Annual Percentage Change		0.00%	63.92%	11.84%		15.05%	
Budgeted Staffing Level (FTEs)	-	1.60	1.60	1.60		1.60	

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 2024-25 will carry forward into FY 2025-26

Five Year History

	Audited Actual		Budget			
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ 29,834	$ 8,500	$ 10,450	22.94%	$ 10,940	4.69%
Contractual Services	$ -	$ 455	$ 600	$ 600	0.00%	$ 600	0.00%
Internal Services Charges	$ -	$ 35,089	$ 35,920	$ 41,710	16.12%	$ 41,890	0.43%
Total Expenditures	**$ -**	**$ 65,378**	**$ 45,020**	**$ 52,760**	**17.19%**	**$ 53,430**	**1.27%**
Annual Percentage Change		0.00%	(31.14%)	17.19%		18.68%	

Fund: 245 MEASURE I 2010-2040 REIMB **Division: CAPITAL PROJECTS**

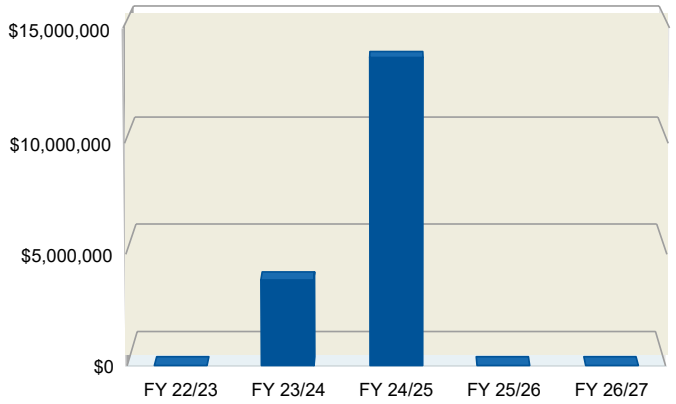
Mission Statement

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 the intersection of Etiwanda Ave. and Slover Ave
- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26.
- To design and construct Foothill Blvd between Hemlock Ave and Almeria Ave (Malaga Bridge project)
- To design and construct Westgate Complete Street improvements (RAISE Project)

Five-Year Expenditures



Five Year History

	Audited Actual		Budget			
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 92,876	$ 219,550	$ 197,010	(10.27%)	$ 155,120	(21.26%)
Operating Costs	$ -	$ 197,709	$ 207,816	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 686,658	$ 2,288,312	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 9,156	$ 7,910	$ 9,660	22.12%	$ 7,480	(22.57%)
Capital Expenditure	$ -	$ 2,858,055	$ 11,038,117	$ (206,670)	(101.87%)	$ (162,600)	(21.32%)
Total Expenditures	**$ -**	**$ 3,844,454**	**$ 13,761,705**	**$ -**	**(100.00%)**	**$ -**	**0.00%**
Annual Percentage Change		0.00%	257.96%	(100.00%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	1.22	1.22	1.02		0.82	

Fund: 246 MEASURE I 2010-2040 LOCAL **Division: PW ADMIN**

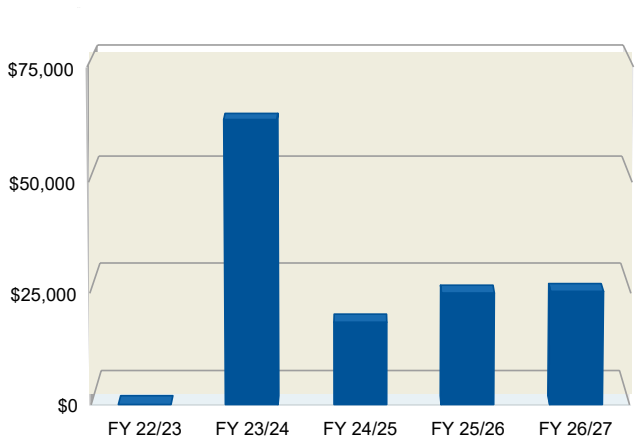
Mission Statement

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 2024-25 will carry forward into FY 2025-26

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 58,157	$ 11,355	$ 23,870	110.22%	$ 24,440	2.39%
Internal Services Charges	$ -	$ 5,475	$ 7,340	$ 1,170	(84.06%)	$ 1,180	0.85%
Total Expenditures	**$ -**	**$ 63,632**	**$ 18,695**	**$ 25,040**	**33.94%**	**$ 25,620**	**2.32%**
Annual Percentage Change		0.00%	(70.62%)	33.94%		37.04%	
Budgeted Staffing Level (FTEs)	-	0.05	0.05	0.10		0.10	

Fund: 246 MEASURE I 2010-2040 LOCAL **Division: TRAFFIC ENGINEERING**

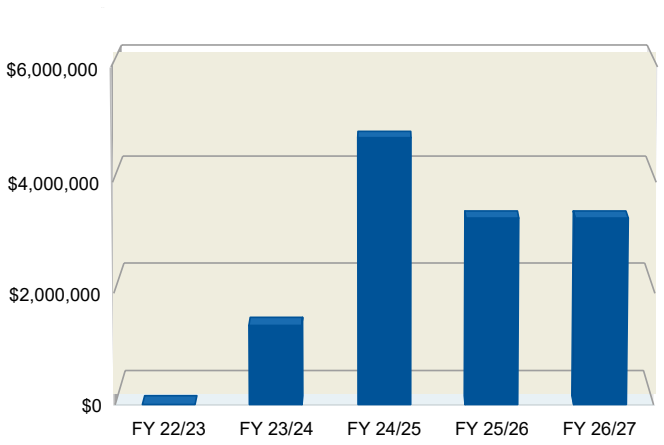
Mission Statement

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 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 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
- To identify and implement improvements to support the City's multimodal transportation system
- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 687,755	$ 1,146,491	$ 1,251,260	9.14%	$ 1,304,930	4.29%
Operating Costs	$ -	$ 217,858	$ 1,713,257	$ 1,494,000	(12.80%)	$ 1,442,000	(3.48%)
Contractual Services	$ -	$ 180,448	$ 800,172	$ 320,000	(60.01%)	$ 320,000	0.00%
Internal Services Charges	$ -	$ 116,927	$ 104,700	$ 133,760	27.76%	$ 136,900	2.35%
Capital Expenditure	$ -	$ 215,230	$ 1,012,003	$ 152,200	(84.96%)	$ 152,200	0.00%
Total Expenditures	**$ -**	**$ 1,418,218**	**$ 4,776,623**	**$ 3,351,220**	**(29.84%)**	**$ 3,356,030**	**0.14%**
Annual Percentage Change		0.00%	236.80%	(29.84%)		(29.74%)	
Budgeted Staffing Level (FTEs)	-	5.80	7.05	7.15		7.15	

Fund: 246 MEASURE I 2010-2040 LOCAL **Division: CAPITAL PROJECTS**

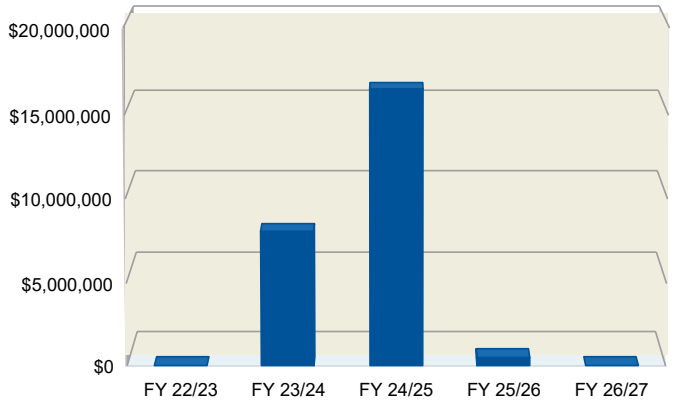
Mission Statement

To continually strive to improve mobility and safety for the walking and motoring public.

Selected Service Objectives

- To improve design and/or construction of traffic related capital improvement projects consistent with the current Measure I Plan
- To participate in cooperative signal projects with other surrounding agencies
- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 498,801	$ 379,851	$ 260,700	(31.37%)	$ 247,370	(5.11%)
Operating Costs	$ -	$ 16,648	$ 67,757	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 491,507	$ 1,027,368	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 50,963	$ 33,121	$ 12,780	(61.41%)	$ 11,940	(6.57%)
Capital Expenditure	$ -	$ 6,980,935	$ 14,966,987	$ 226,520	(98.49%)	$ (259,310)	(214.48%)
Total Expenditures	**$ -**	**$ 8,038,854**	**$ 16,475,084**	**$ 500,000**	**(96.97%)**	**$ -**	**(100.00%)**
Annual Percentage Change		0.00%	104.94%	(96.97%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	3.11	3.11	1.56		1.36	

Fund: 281 GAS TAX (STATE)

Division: UTILITIES & STREETS

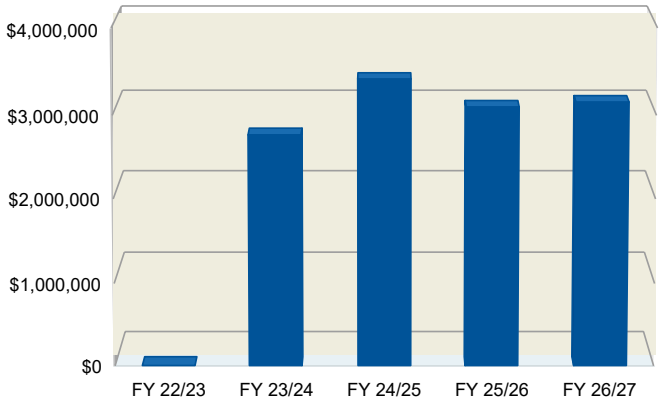
Mission Statement

To maintain and perform repairs of approximately 630 miles of streets, alleys, City owned parking lots, and approximately 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 1,207,835	$ 1,587,223	$ 1,695,550	6.82%	$ 1,750,450	3.24%
Operating Costs	$ -	$ 194,697	$ 251,255	$ 260,650	3.74%	$ 260,650	0.00%
Contractual Services	$ -	$ 365,977	$ 573,386	$ 411,280	(28.27%)	$ 411,280	0.00%
Internal Services Charges	$ -	$ 985,153	$ 1,007,870	$ 724,810	(28.08%)	$ 730,690	0.81%
Total Expenditures	**$ -**	**$ 2,753,662**	**$ 3,419,734**	**$ 3,092,290**	**(9.58%)**	**$ 3,153,070**	**1.97%**
Annual Percentage Change		0.00%	24.19%	(9.58%)		(7.80%)	
Budgeted Staffing Level (FTEs)	-	13.20	13.20	13.35		13.35	

Fund: 281 GAS TAX (STATE)

Division: PARKS & LANDSCAPE

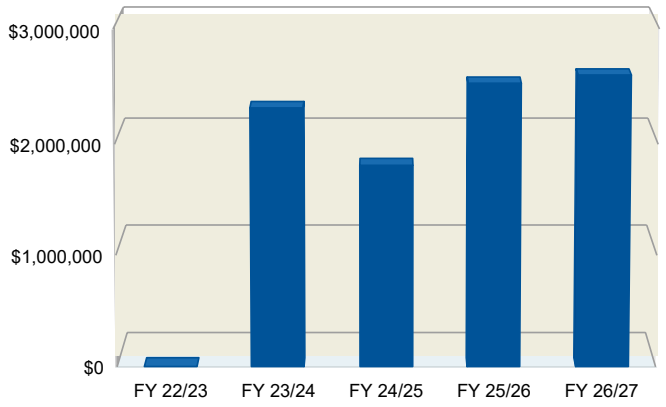
Mission Statement

To maintain and perform repairs of approximately 630 miles of streets, alleys, City owned parking lots, and approximately 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ 2,314,738	$ 1,799,030	$ 2,531,760	40.73%	$ 2,607,710	3.00%
Total Expenditures	**$ -**	**$ 2,314,738**	**$ 1,799,030**	**$ 2,531,760**	**40.73%**	**$ 2,607,710**	**3.00%**
Annual Percentage Change		0.00%	(22.28%)	40.73%		44.95%	

Fund: 281 GAS TAX (STATE) **Division: CAPITAL PROJECTS**

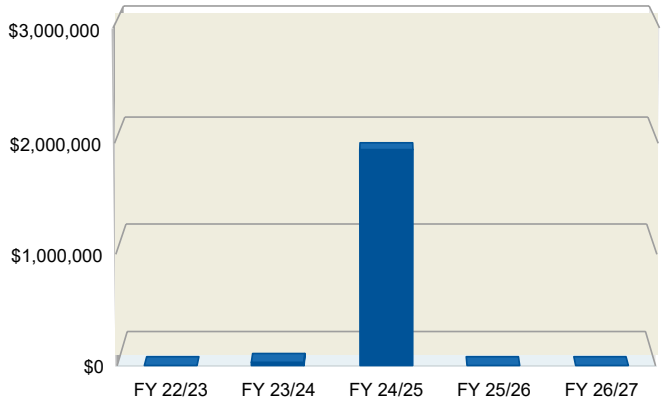
Mission Statement

To account for ongoing design and construction of street rehabilitation projects per Seven-Year Pavement Management Plan.

Selected Service Objectives

- To provide funding for Pavement Rehabilitation Projects
- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 23,401	$ 20,180	$ 22,500	11.50%	$ 23,470	4.31%
Internal Services Charges	$ -	$ 2,415	$ 4,540	$ 1,100	(75.77%)	$ 1,130	2.73%
Capital Expenditure	$ -	$ -	$ 1,908,749	$ (23,600)	(101.24%)	$ (24,600)	4.24%
Total Expenditures	**$ -**	**$ 25,816**	**$ 1,933,469**	**$ -**	**(100.00%)**	**$ -**	**0.00%**
Annual Percentage Change		0.00%	7389.42%	(100.00%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	0.16	0.16	0.16		0.16	

Fund: 282 SOLID WASTE MITIGATION

Division: UTILITIES & STREETS

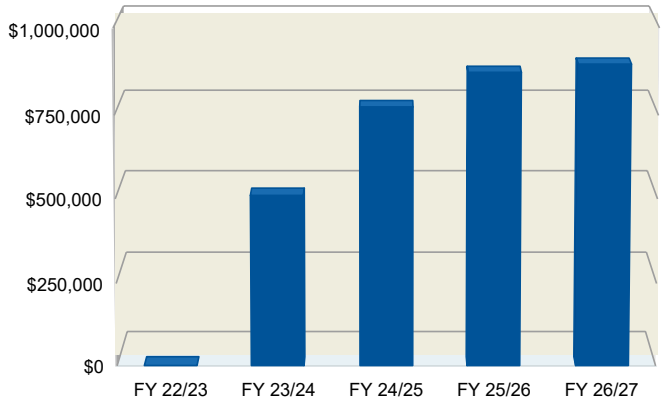
Mission Statement

To provide maintenance services and improvements that address impacts of the landfill.

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 Expenditures



Five Year History

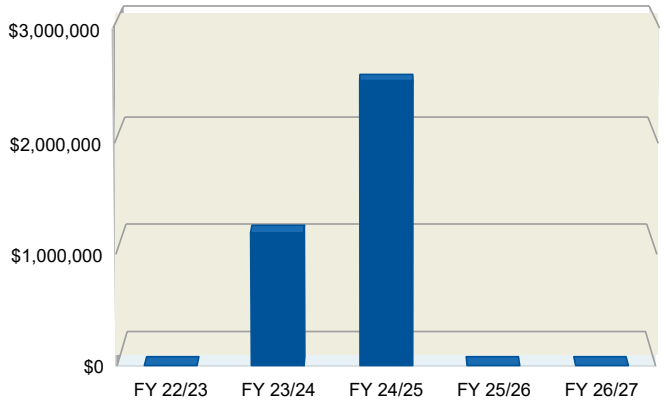
	Audited Actual		Budget			
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 338,051	$ 386,409	$ 501,610	29.81%	$ 521,880	4.04%
Operating Costs	$ -	$ 59,331	$ 65,100	$ 65,100	0.00%	$ 65,100	0.00%
Contractual Services	$ -	$ 82,483	$ 284,225	$ 284,230	0.00%	$ 284,230	0.00%
Internal Services Charges	$ -	$ 31,312	$ 36,390	$ 24,590	(32.43%)	$ 25,410	3.33%
Total Expenditures	**$ -**	**$ 511,177**	**$ 772,124**	**$ 875,530**	**13.39%**	**$ 896,620**	**2.41%**
Annual Percentage Change		0.00%	51.05%	13.39%		16.12%	
Budgeted Staffing Level (FTEs)	-	3.15	3.15	4.30		4.30	

Fund: 282 SOLID WASTE MITIGATION **Division: CAPITAL PROJECTS**

Mission Statement

To account for the pavement rehabilitation projects impacted by landfill operation.

Five-Year Expenditures



Selected Service Objectives

- To provide design and construction of street rehabilitation of streets impacted by landfill operations

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 8,213	$ 53,038	$ 26,980	(49.13%)	$ 27,680	2.59%
Operating Costs	$ -	$ 2,101	$ -	$ -	0.00%	$ -	0.00%
Contractual Services	$ -	$ 9,400	$ 55,611	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 821	$ 3,342	$ 1,320	(60.50%)	$ 1,340	1.52%
Capital Expenditure	$ -	$ 1,179,082	$ 2,437,116	$ (28,300)	(101.16%)	$ (29,020)	2.54%
Total Expenditures	**$ -**	**$ 1,199,617**	**$ 2,549,107**	**$ -**	**(100.00%)**	**$ -**	**0.00%**
Annual Percentage Change		0.00%	112.49%	(100.00%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	0.38	0.38	0.18		0.18	

Fund: 283 ROAD MAINTENANCE & REHAB **Division: CAPITAL PROJECTS**

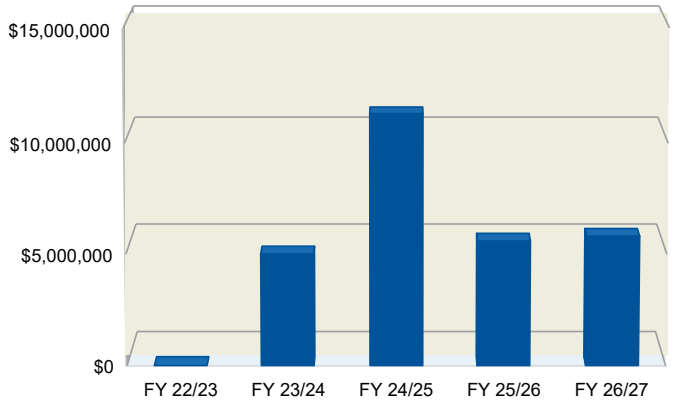
Mission Statement

To account for the citywide pavement rehabilitation projects in accordance with the Seven-Year Pavement Management Plan utilizing Road Maintenance and Repair Account (RMRA) funding.

Selected Service Objectives

- To provided funding for citywide Seven-Year Pavement Management Plan
- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26

Five-Year Expenditures



Five Year History

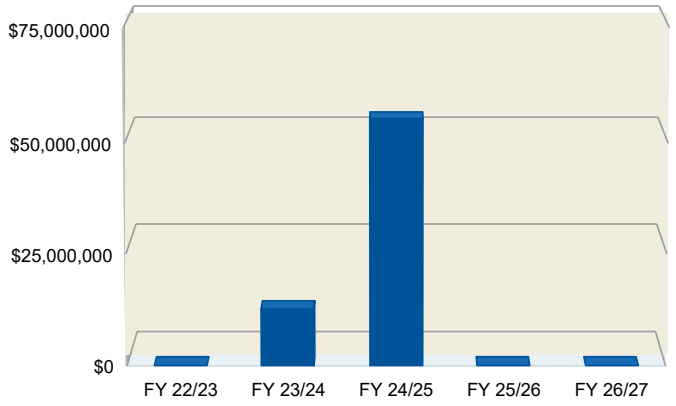
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 118,672	$ 126,884	$ 109,470	(13.72%)	$ 112,360	2.64%
Operating Costs	$ -	$ 3,545	$ 392	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 51,508	$ 180,339	$ 120,530	(33.16%)	$ 80,000	(33.63%)
Internal Services Charges	$ -	$ 12,132	$ 13,456	$ 5,370	(60.09%)	$ 5,420	0.93%
Capital Expenditure	$ -	$ 4,864,361	$ 10,977,558	$ 5,385,160	(50.94%)	$ 5,602,220	4.03%
Total Expenditures	**$ -**	**$ 5,050,218**	**$ 11,298,629**	**$ 5,620,530**	**(50.25%)**	**$ 5,800,000**	**3.19%**
Annual Percentage Change		0.00%	123.73%	(50.25%)		(48.67%)	
Budgeted Staffing Level (FTEs)	-	0.68	0.68	0.58		0.58	

Fund: 301 GRANTS **Division: CAPITAL PROJECTS**

Mission Statement

To complete projects according to Grant award specifications.

Five-Year Expenditures



Selected Service Objectives

- Design and construction of the Foothill Blvd between Hemlock Ave and Almeria Ave (Malaga Bridge)
- Design and construction of the Westgate Complete Street project (RAISE Project)
- Construction of the Date Elementary School SRTS project
- Unspent project funding from old fiscal year will carry forward into the new fiscal year with the First Quarter Budget Report if allowable by regulations/laws

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 52,837	$ 40,405	$ 47,080	16.52%	$ 48,330	2.66%
Operating Costs	$ -	$ -	$ 12,000	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 361,378	$ 1,743,549	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 5,289	$ -	$ -	0.00%	$ -	0.00%
Capital Expenditure	$ -	$ 12,332,147	$ 53,695,746	$ (47,080)	(100.09%)	$ (48,330)	2.66%
Total Expenditures	**$ -**	**$ 12,751,651**	**$ 55,491,700**	**$ -**	**(100.00%)**	**$ -**	**0.00%**
Annual Percentage Change		0.00%	335.17%	(100.00%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	0.50	0.50	0.25		0.25	

PUBLIC WORKS & ENGINEERING DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 302 ARPA 2021

Division: CAPITAL PROJECTS

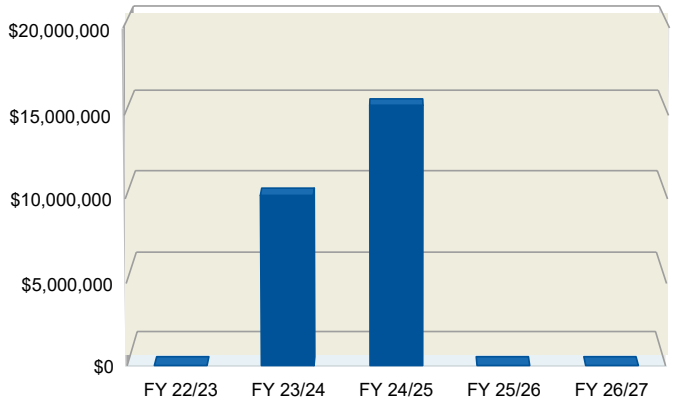
Mission Statement

To continue to fund various capital improvement projects funded through the American Rescue Plan Act (ARPA) grant to provide economic assistance to recover from the pandemic.

Selected Service Objectives

- Construction of the Cypress Storm Drain project
- Construction of the Citywide Fiber Optic to City Facilities project
- Construction of the Downtown Parking Structure project

Five-Year Expenditures



Five Year History

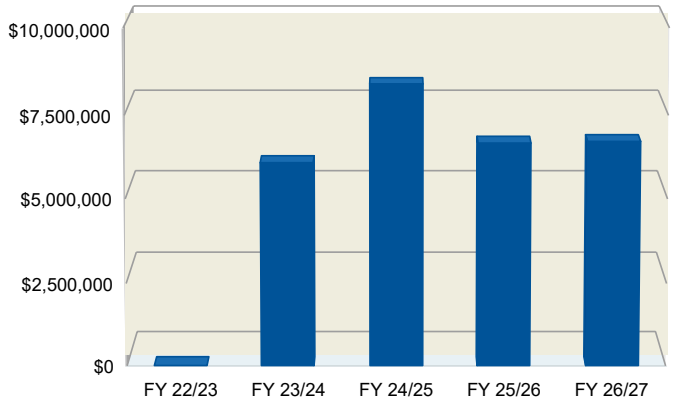
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 27,322	$ 115,042	$ 84,370	(26.66%)	$ 64,860	(23.12%)
Operating Costs	$ -	$ 16,680	$ 56,191	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 306,580	$ 566,858	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 3,036	$ 10,164	$ 4,140	(59.27%)	$ 3,130	(24.40%)
Capital Expenditure	$ -	$ 9,848,617	$ 14,793,250	$ (88,510)	(100.60%)	$ (67,990)	(23.18%)
Total Expenditures	**$ -**	**$ 10,202,235**	**$ 15,541,505**	**$ -**	**(100.00%)**	**$ -**	**0.00%**
Annual Percentage Change		0.00%	52.33%	(100.00%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	1.40	1.40	0.50		0.40	

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 379 of this document. Detailed information by district is located in the Operating Budget Detail book.

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 651,118	$ 765,561	$ 789,110	3.08%	$ 813,510	3.09%
Operating Costs	$ -	$ 2,103,840	$ 3,155,960	$ 3,201,050	1.43%	$ 3,291,390	2.82%
Contractual Services	$ -	$ 2,973,321	$ 3,882,819	$ 2,499,810	(35.62%)	$ 2,423,510	(3.05%)
Internal Services Charges	$ -	$ 175,099	$ 183,830	$ 164,820	(10.34%)	$ 166,280	0.89%
Capital Expenditure	$ -	$ 142,085	$ 398,400	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ 6,045,463**	**$ 8,386,570**	**$ 6,654,790**	**(20.65%)**	**$ 6,694,690**	**0.60%**
Annual Percentage Change		0.00%	38.73%	(20.65%)		(20.17%)	
Budgeted Staffing Level (FTEs)	-	5.60	5.70	5.80		5.80	

Fund: 399 LLMD #3 HUNTER'S RIDGE **Division: PARKS & LANDSCAPE**

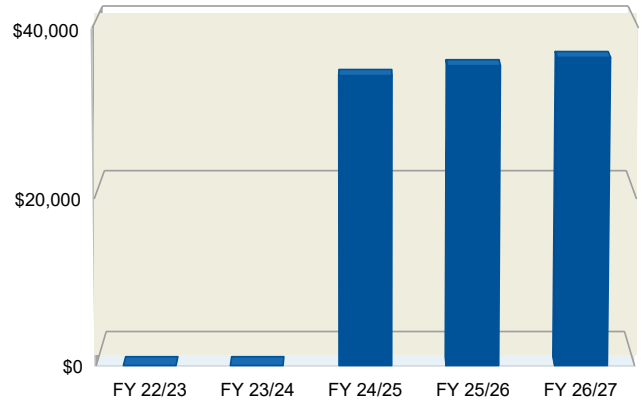
Mission Statement

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

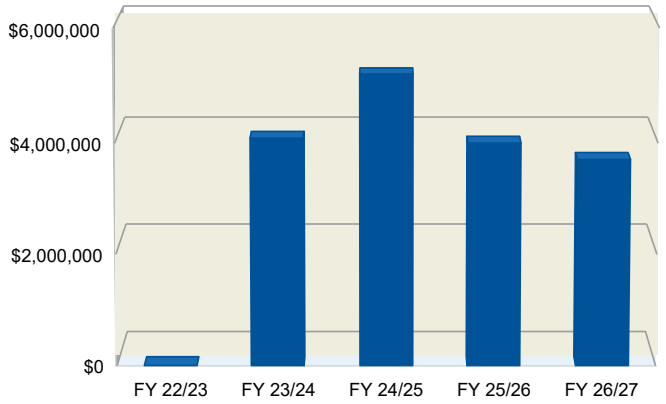
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ 34,620	$ 35,660	3.00%	$ 36,730	3.00%
Total Expenditures	**$ -**	**$ -**	**$ 34,620**	**$ 35,660**	**3.00%**	**$ 36,730**	**3.00%**
Annual Percentage Change		0.00%	0.00%	3.00%		6.09%	

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 542,032	$ 662,868	$ 629,450	(5.04%)	$ 651,020	3.43%
Operating Costs	$ -	$ 998,566	$ 1,407,861	$ 1,300,350	(7.64%)	$ 1,305,550	0.40%
Contractual Services	$ -	$ 2,093,099	$ 2,909,289	$ 1,852,500	(36.32%)	$ 1,556,900	(15.96%)
Internal Services Charges	$ -	$ 157,872	$ 165,950	$ 193,800	16.78%	$ 195,760	1.01%
Capital Expenditure	$ -	$ 287,121	$ 59,142	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ 4,078,690**	**$ 5,205,110**	**$ 3,976,100**	**(23.61%)**	**$ 3,709,230**	**(6.71%)**
Annual Percentage Change		0.00%	27.62%	(23.61%)		(28.74%)	
Budgeted Staffing Level (FTEs)	-	4.70	4.90	4.75		4.75	

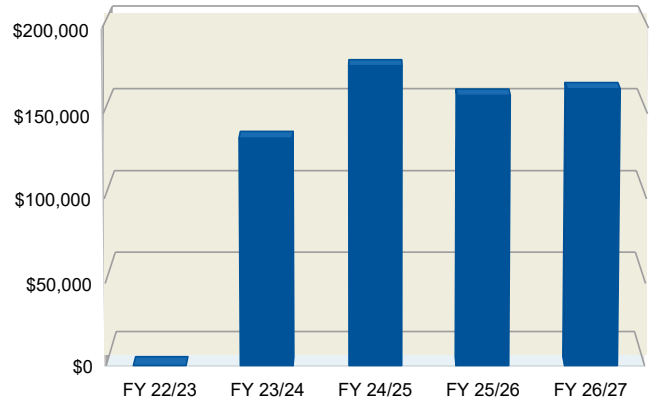
Fund: 403 CFD #6-3A BELLGROVE II

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 a week
- To provide tree trimming on a 5-year cycle

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 28,621	$ 20,685	$ 21,730	5.05%	$ 22,280	2.53%
Operating Costs	$ -	$ 77,121	$ 109,290	$ 107,200	(1.91%)	$ 110,340	2.93%
Contractual Services	$ -	$ 27,121	$ 46,610	$ 31,200	(33.06%)	$ 31,200	0.00%
Internal Services Charges	$ -	$ 2,762	$ 2,310	$ 1,070	(53.68%)	$ 1,080	0.93%
Total Expenditures	**$ -**	**$ 135,625**	**$ 178,895**	**$ 161,200**	**(9.89%)**	**$ 164,900**	**2.30%**
Annual Percentage Change		0.00%	31.90%	(9.89%)		(7.82%)	
Budgeted Staffing Level (FTEs)	-	0.10	0.10	0.10		0.10	

Fund: 404 CFD #6-2 N MORNINGSIDE

Division: PARKS & LANDSCAPE

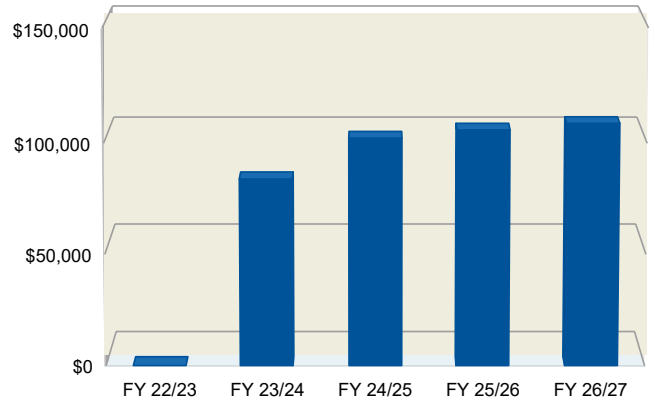
Mission Statement

To maintain City landscaped areas at a high level in the most cost effective manner.

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 Expenditures



Five Year History

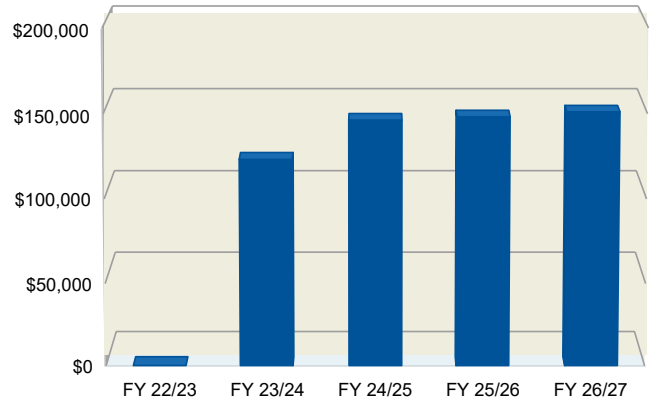
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 20,700	$ 20,685	$ 21,730	5.05%	$ 22,280	2.53%
Operating Costs	$ -	$ 51,871	$ 65,080	$ 67,060	3.04%	$ 69,040	2.95%
Contractual Services	$ -	$ 9,577	$ 14,530	$ 15,800	8.74%	$ 15,800	0.00%
Internal Services Charges	$ -	$ 1,935	$ 1,600	$ 1,070	(33.13%)	$ 1,080	0.93%
Total Expenditures	**$ -**	**$ 84,083**	**$ 101,895**	**$ 105,660**	**3.69%**	**$ 108,200**	**2.40%**
Annual Percentage Change		0.00%	21.18%	3.69%		6.19%	
Budgeted Staffing Level (FTEs)	-	0.10	0.10	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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 25,208	$ 25,350	$ 25,070	(1.10%)	$ 25,950	3.51%
Operating Costs	$ -	$ 54,713	$ 71,890	$ 73,940	2.85%	$ 76,100	2.92%
Contractual Services	$ -	$ 40,978	$ 47,020	$ 48,200	2.51%	$ 48,200	0.00%
Internal Services Charges	$ -	$ 2,287	$ 2,340	$ 1,230	(47.44%)	$ 1,250	1.63%
Total Expenditures	**$ -**	**$ 123,186**	**$ 146,600**	**$ 148,440**	**1.26%**	**$ 151,500**	**2.06%**
Annual Percentage Change		0.00%	19.01%	1.26%		3.34%	
Budgeted Staffing Level (FTEs)	-	0.15	0.15	0.15		0.15	

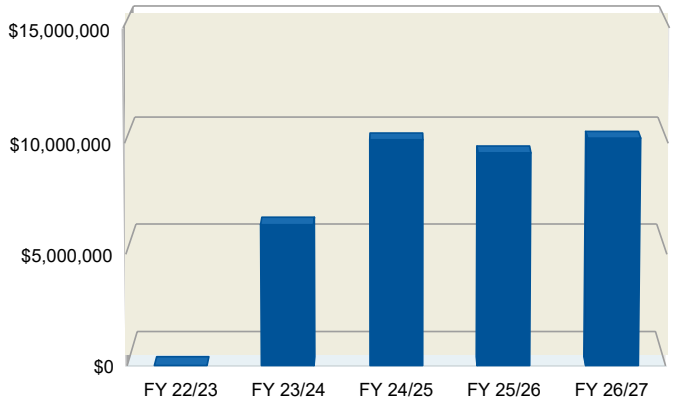
Fund: 406 - 516 Community Facility District

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

Five Year History

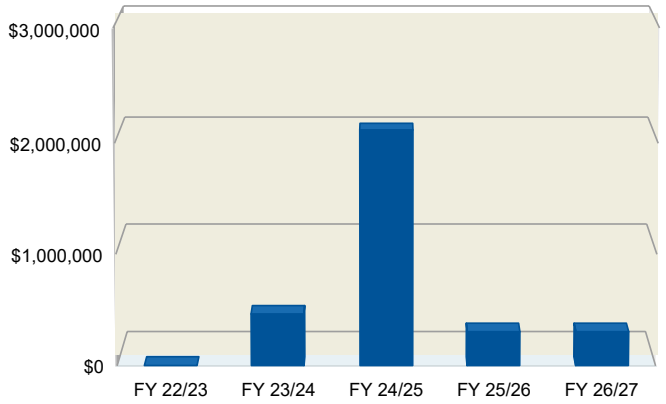
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 752,525	$ 822,558	$ 838,450	1.93%	$ 866,820	3.38%
Operating Costs	$ -	$ 2,581,202	$ 4,449,959	$ 4,774,370	7.29%	$ 4,901,300	2.66%
Contractual Services	$ -	$ 2,903,676	$ 4,690,236	$ 3,799,870	(18.98%)	$ 4,265,470	12.25%
Internal Services Charges	$ -	$ 133,915	$ 132,380	$ 126,330	(4.57%)	$ 127,600	1.01%
Total Expenditures	**$ -**	**$ 6,371,318**	**$ 10,095,133**	**$ 9,539,020**	**(5.51%)**	**$ 10,161,190**	**6.52%**
Annual Percentage Change		0.00%	58.45%	(5.51%)		0.65%	
Budgeted Staffing Level (FTEs)	-	5.60	5.60	5.75		5.75	

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
- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ -	$ 1,000	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ -	$ 1,277,658	$ -	(100.00%)	$ -	0.00%
Capital Expenditure	$ -	$ 459,599	$ 838,413	$ 300,000	(64.22%)	$ 300,000	0.00%
Total Expenditures	**$ -**	**$ 459,599**	**$ 2,117,071**	**$ 300,000**	**(85.83%)**	**$ 300,000**	**0.00%**
Annual Percentage Change		0.00%	360.63%	(85.83%)		(85.83%)	

Fund: 601 CAPITAL REINVESTMENT **Division: PARKS & LANDSCAPE**

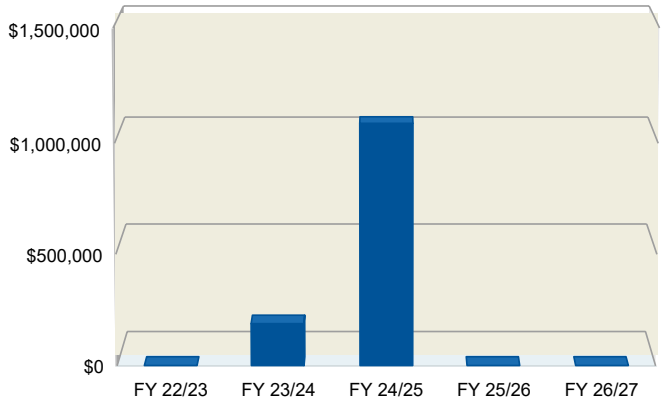
Mission Statement

To improve and maintain the City's infrastructure through the use of General Fund sources for capital investment projects.

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 12,693	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 189,556	$ 23,383	$ 2,000	(91.45%)	$ 2,000	0.00%
Internal Services Charges	$ -	$ -	$ 1,356	$ -	(100.00%)	$ -	0.00%
Capital Expenditure	$ -	$ -	$ 1,050,049	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ 189,556**	**$ 1,087,481**	**$ 2,000**	**(99.82%)**	**$ 2,000**	**0.00%**
Annual Percentage Change		0.00%	473.70%	(99.82%)		(99.82%)	

Fund: 601 CAPITAL REINVESTMENT **Division: CAPITAL PROJECTS**

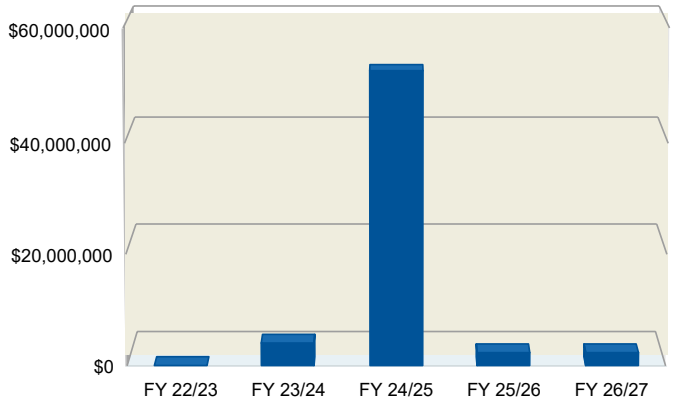
Mission Statement

To ensure timely delivery of various capital projects throughout the City per the Seven-Year Capital Improvement Program.

Selected Service Objectives

- To continue to design and construct various capital improvement projects consistent with the current Seven-Year Citywide Pavement Management Plan
- To construct citywide sidewalk reconstruction project to enhance safety
- To continue to design and construct various capital improvement projects as part of the Downtown revitalization
- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 196,807	$ 385,844	$ 936,250	142.65%	$ 981,820	4.87%
Operating Costs	$ -	$ 325,645	$ 301,021	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 437,428	$ 8,333,247	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 20,318	$ 18,840	$ 45,890	143.58%	$ 48,550	5.80%
Capital Expenditure	$ -	$ 2,981,233	$ 43,706,977	$ 1,217,860	(97.21%)	$ 1,169,630	(3.96%)
Total Expenditures	**$ -**	**$ 3,961,431**	**$ 52,745,929**	**$ 2,200,000**	**(95.83%)**	**$ 2,200,000**	**0.00%**
Annual Percentage Change		0.00%	1231.49%	(95.83%)		(95.83%)	
Budgeted Staffing Level (FTEs)	-	1.51	1.51	5.41		5.41	

PUBLIC WORKS & ENGINEERING DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 604 CAPITAL PROJECT -TUT

Division: PW ADMIN

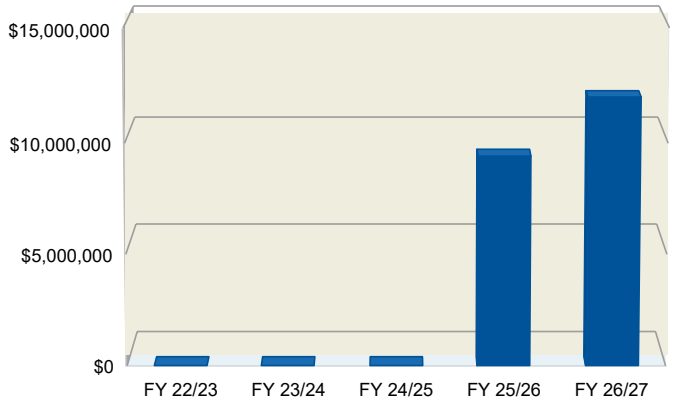
Mission Statement

To administer voter approved Measure T one-cent transactions and use tax funds to maintain the safety and cleanliness of public spaces, public facilities and for urgent street repairs

Selected Service Objectives

- To maintain and repair of streets, City-owned parking lots and sidewalks
- To provide continuing City owned facility maintenance services
- To maintain City owned open space areas

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Contractual Services	$ -	$ -	$ -	$ 9,370,380	0.00%	$ 11,009,920	17.50%
Capital Expenditure	$ -	$ -	$ -	$ -	0.00%	$ 1,000,000	0.00%
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 9,370,380**	**0.00%**	**$ 12,009,920**	**28.17%**

Fund: 604 CAPITAL PROJECT -TUT

Division: CAPITAL PROJECTS

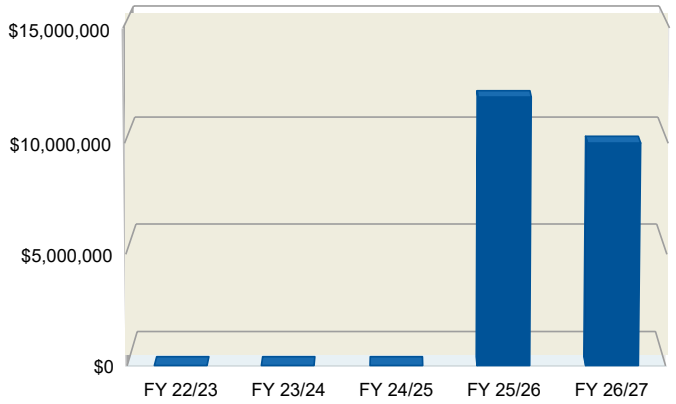
Mission Statement

To administer voter approved Measure T one-cent transactions and use tax funds for capital improvement of public spaces, public facilities and for urgent street repairs

Selected Service Objectives

- To maintain and repair of streets, City-owned parking lots and sidewalks
- To provide continuing City owned facility maintenance services and pavement rehabilitation maintenance

Five-Year Expenditures



Five Year History

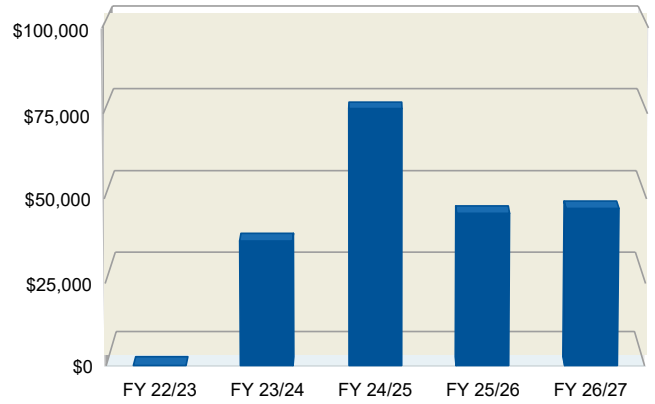
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 39,170	0.00%	$ 40,920	4.47%
Contractual Services	$ -	$ -	$ -	$ 250,000	0.00%	$ 100,000	(60.00%)
Internal Services Charges	$ -	$ -	$ -	$ 1,920	0.00%	$ 1,970	2.60%
Capital Expenditure	$ -	$ -	$ -	$ 11,708,910	0.00%	$ 9,857,110	(15.82%)
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ 12,000,000**	**0.00%**	**$ 10,000,000**	**(16.67%)**
Budgeted Staffing Level (FTEs)	-	-	-	0.27		0.27	

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 2024-25 will carry forward into FY 2025-26

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 11,418	$ 12,904	$ 27,010	109.31%	$ 28,280	4.70%
Contractual Services	$ -	$ 9,458	$ 40,341	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 16,592	$ 23,630	$ 18,800	(20.44%)	$ 18,900	0.53%
Total Expenditures	**$ -**	**$ 37,468**	**$ 76,875**	**$ 45,810**	**(40.41%)**	**$ 47,180**	**2.99%**
Annual Percentage Change		0.00%	105.18%	(40.41%)		(38.63%)	
Budgeted Staffing Level (FTEs)	-	0.10	0.10	0.10		0.10	
Budgeted Staffing Level (PT FTEs)	-	1.00	1.00	1.00		1.00	

Fund: 622 STORM DRAIN **Division: CAPITAL PROJECTS**

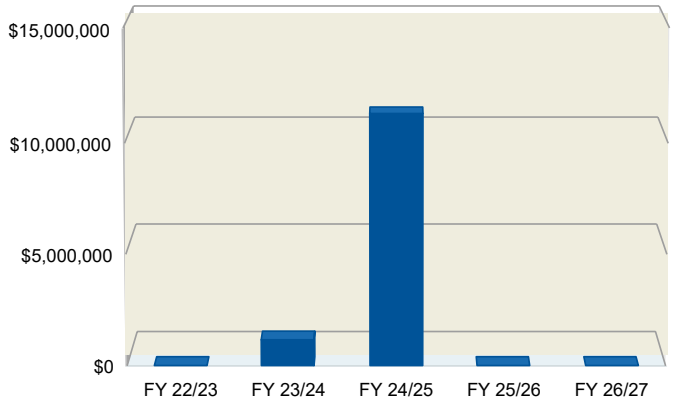
Mission Statement

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.

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 2024-25 will carry forward into FY 2025-26 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 196,089	$ 136,466	$ 186,660	36.78%	$ 191,240	2.45%
Operating Costs	$ -	$ 94,258	$ 449	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 379,462	$ 670,814	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 18,854	$ 4,935	$ 9,150	85.41%	$ 9,230	0.87%
Capital Expenditure	$ -	$ 456,498	$ 10,507,951	$ (195,810)	(101.86%)	$ (200,470)	2.38%
Total Expenditures	**$ -**	**$ 1,145,161**	**$ 11,320,615**	**$ -**	**(100.00%)**	**$ -**	**0.00%**
Annual Percentage Change		0.00%	888.56%	(100.00%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	0.73	0.73	0.98		0.98	

Fund: 630 CIRCULATION MITIGATION **Division: PW ADMIN**

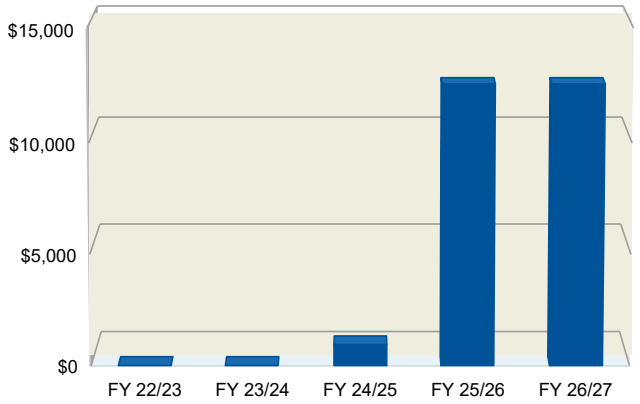
Mission Statement

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 2024-25 will carry forward into FY 2025-26

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ -	$ 12,000	0.00%	$ 12,000	0.00%
Internal Services Charges	$ -	$ -	$ 970	$ 590	(39.18%)	$ 580	(1.69%)
Total Expenditures	**$ -**	**$ -**	**$ 970**	**$ 12,590**	**1197.94%**	**$ 12,580**	**(0.08%)**
Annual Percentage Change		0.00%	0.00%	1197.94%		1196.91%	
Budgeted Staffing Level (PT FTEs)	-	1.00	1.00	1.00		1.00	

Fund: 630 CIRCULATION MITIGATION **Division: CAPITAL PROJECTS**

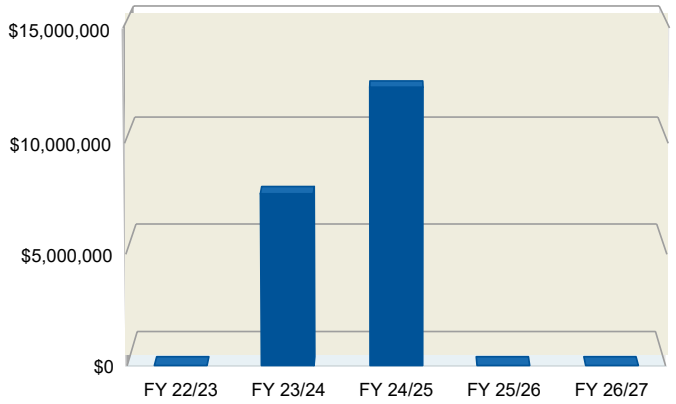
Mission Statement

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Selected Service Objectives

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- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 44,885	$ 158,180	$ 73,210	(53.72%)	$ 51,680	(29.41%)
Operating Costs	$ -	$ 88,714	$ 110,297	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 300,056	$ 794,907	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 4,413	$ 6,440	$ 3,590	(44.25%)	$ 2,490	(30.64%)
Capital Expenditure	$ -	$ 7,257,244	$ 11,354,097	$ (76,800)	(100.68%)	$ (54,170)	(29.47%)
Total Expenditures	**$ -**	**$ 7,695,312**	**$ 12,423,921**	**$ -**	**(100.00%)**	**$ -**	**0.00%**
Annual Percentage Change		0.00%	61.45%	(100.00%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	0.85	0.85	0.40		0.30	

Fund: 701 SEWER MAINT & OPERATIONS **Division: UTILITIES & STREETS**

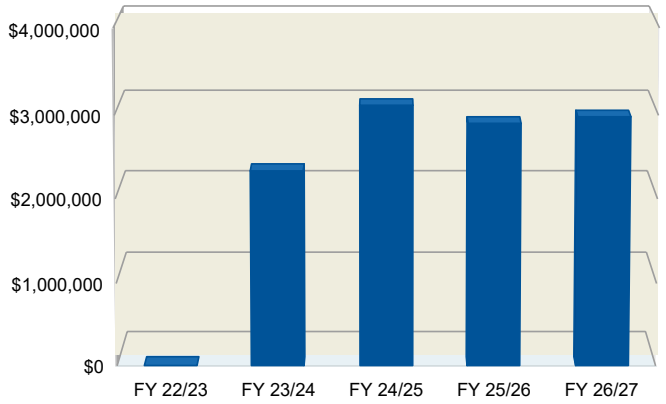
Mission Statement

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 1,255,795	$ 1,410,870	$ 1,523,880	8.01%	$ 1,587,110	4.15%
Operating Costs	$ -	$ 205,522	$ 313,270	$ 322,370	2.90%	$ 318,560	(1.18%)
Contractual Services	$ -	$ 249,236	$ 640,795	$ 444,500	(30.63%)	$ 444,500	0.00%
Internal Services Charges	$ -	$ 626,635	$ 652,110	$ 530,060	(18.72%)	$ 535,240	0.98%
Capital Expenditure	$ -	$ 67	$ 81,960	$ 81,960	0.00%	$ 81,960	0.00%
Other Financing Uses	$ -	$ (10,387)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ -**	**$ 2,326,868**	**$ 3,099,005**	**$ 2,902,770**	**(6.33%)**	**$ 2,967,370**	**2.23%**
Annual Percentage Change		0.00%	33.18%	(6.33%)		(4.25%)	
Budgeted Staffing Level (FTEs)	-	11.50	11.50	12.10		12.10	
Budgeted Staffing Level (PT FTEs)	-	1.00	1.00	1.00		1.00	

Fund: 702 SEWER CAPITAL PROJECTS **Division: PW ADMIN**

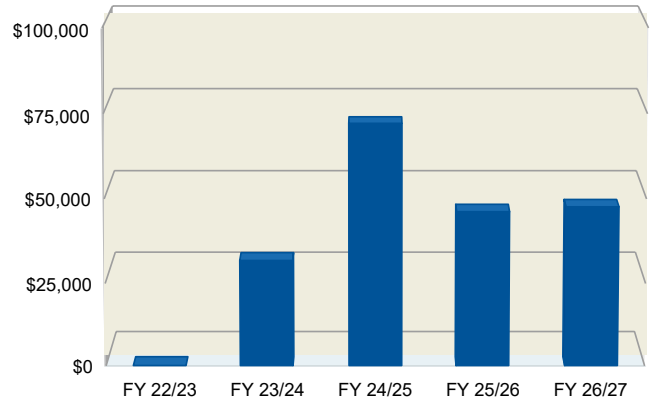
Mission Statement

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 9,075	$ 12,904	$ 15,010	16.32%	$ 16,280	8.46%
Operating Costs	$ -	$ 8,137	$ -	$ -	0.00%	$ -	0.00%
Contractual Services	$ -	$ -	$ 40,000	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 17,031	$ 19,350	$ 31,250	61.50%	$ 31,450	0.64%
Other Financing Uses	$ -	$ (2,586)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ -**	**$ 31,657**	**$ 72,254**	**$ 46,260**	**(35.98%)**	**$ 47,730**	**3.18%**
Annual Percentage Change		0.00%	128.24%	(35.98%)		(33.94%)	
Budgeted Staffing Level (FTEs)	-	0.10	0.10	0.10		0.10	

Fund: 702 SEWER CAPITAL PROJECTS **Division: UTILITIES & STREETS**

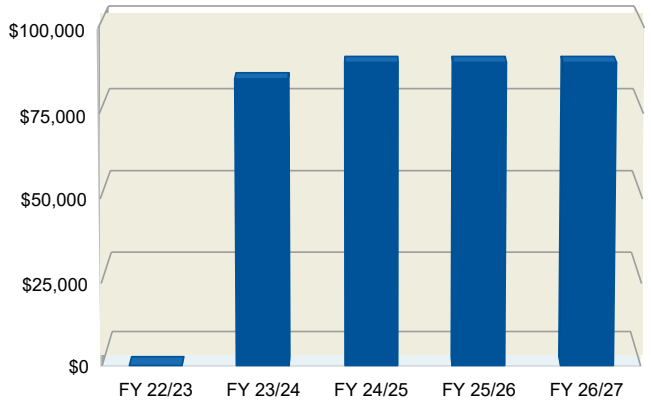
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Selected Service Objectives

- 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Debt Service	$ -	$ 85,584	$ 90,360	$ 90,360	0.00%	$ 90,360	0.00%
Total Expenditures	**$ -**	**$ 85,584**	**$ 90,360**	**$ 90,360**	**0.00%**	**$ 90,360**	**0.00%**
Annual Percentage Change		0.00%	5.58%	0.00%		0.00%	

Fund: 703 SEWER REPLACEMENT **Division: UTILITIES & STREETS**

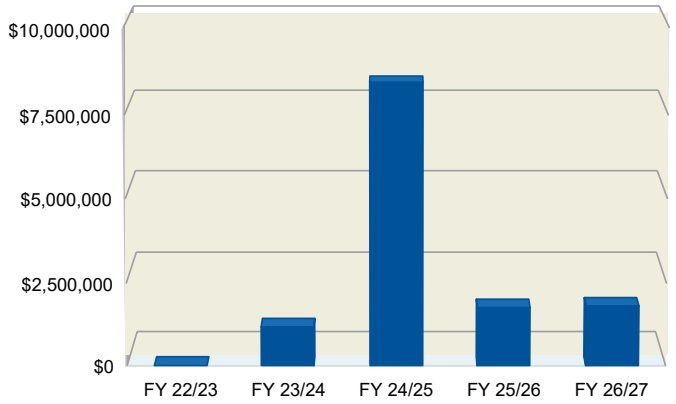
Mission Statement

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 715,115	$ 712,067	$ 767,180	7.74%	$ 797,120	3.90%
Operating Costs	$ -	$ 23,591	$ 129,909	$ 69,990	(46.12%)	$ 69,990	0.00%
Contractual Services	$ -	$ 470,525	$ 5,061,683	$ 210,070	(95.85%)	$ 210,070	0.00%
Internal Services Charges	$ -	$ 399,160	$ 402,950	$ 103,480	(74.32%)	$ 104,930	1.40%
Capital Expenditure	$ -	$ 147,959	$ 2,155,320	$ 600,000	(72.16%)	$ 600,000	0.00%
Other Financing Uses	$ -	$ 4,371	$ -	$ -	0.00%	$ -	0.00%
Transfers Out	$ -	$ (588,424)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ -**	**$ 1,172,297**	**$ 8,461,929**	**$ 1,750,720**	**(79.31%)**	**$ 1,782,110**	**1.79%**
Annual Percentage Change		0.00%	621.82%	(79.31%)		(78.94%)	
Budgeted Staffing Level (FTEs)	-	5.95	5.45	5.95		5.95	

Fund: 751 FLEET OPERATIONS **Division: SUPPORT SERVICES**

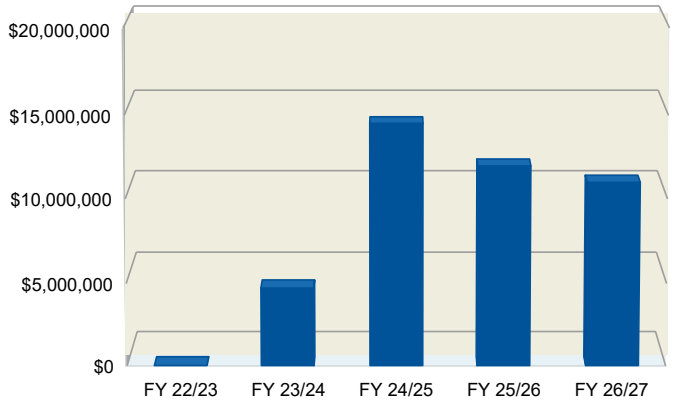
Mission Statement

To provide quality service in maintaining the City's Fleet inventory and major pieces of equipment in a safe and reliable condition.

Selected Service Objectives

- To maintain 501 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 Expenditures



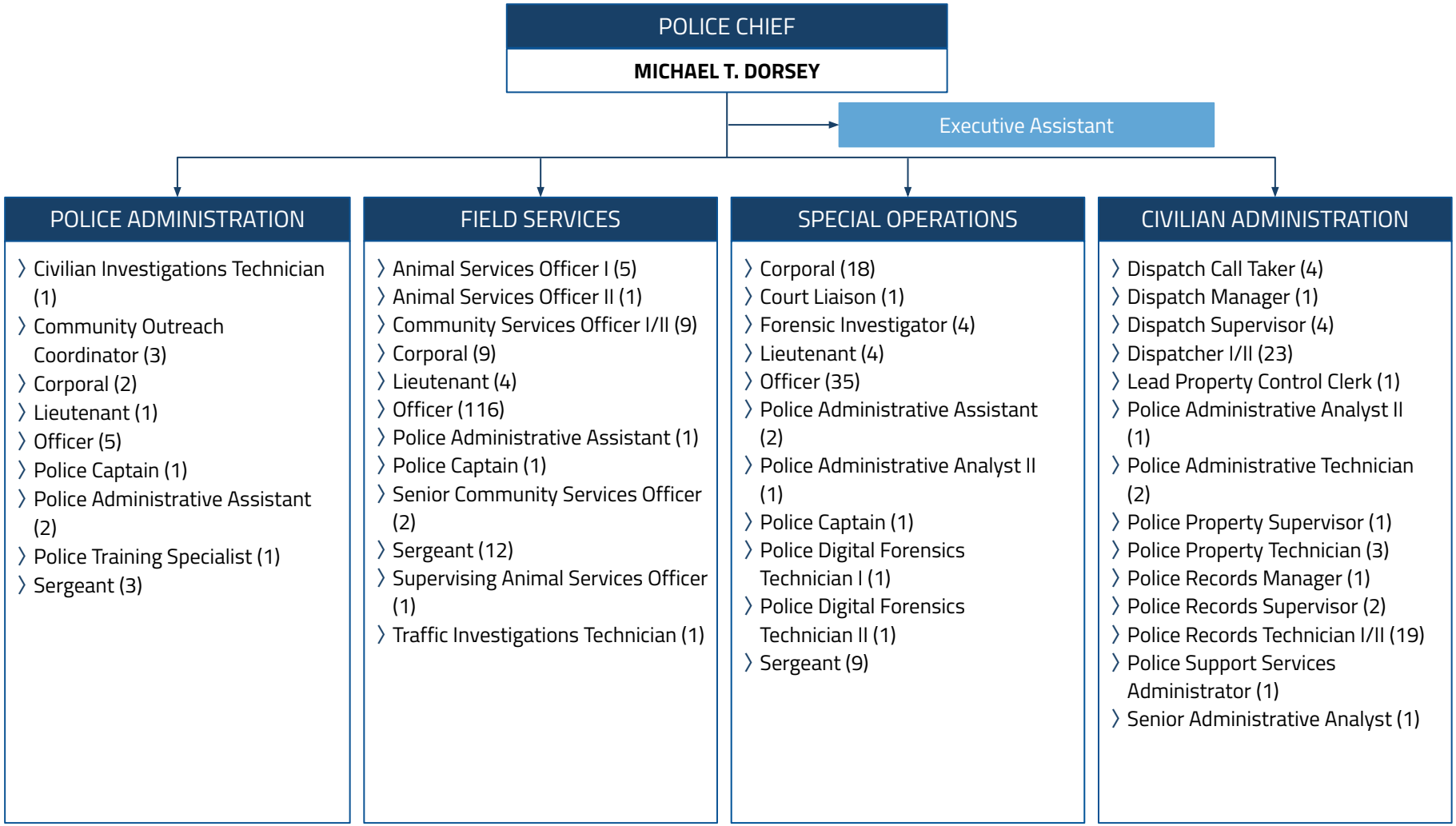
Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 1,365,308	$ 1,418,756	$ 1,311,460	(7.56%)	$ 1,355,180	3.33%
Operating Costs	$ -	$ 2,151,939	$ 2,375,549	$ 2,186,780	(7.95%)	$ 2,186,780	0.00%
Contractual Services	$ -	$ 957,925	$ 2,249,864	$ 1,326,000	(41.06%)	$ 1,326,000	0.00%
Internal Services Charges	$ -	$ 144,397	$ 137,660	$ 236,320	71.67%	$ 238,460	0.91%
Capital Expenditure	$ -	$ -	$ 8,306,390	$ 6,850,790	(17.52%)	$ 5,821,300	(15.03%)
Total Expenditures	**$ -**	**$ 4,619,569**	**$ 14,488,219**	**$ 11,911,350**	**(17.79%)**	**$ 10,927,720**	**(8.26%)**
Annual Percentage Change		0.00%	213.63%	(17.79%)		(24.58%)	
Budgeted Staffing Level (FTEs)	-	9.80	9.80	8.80		8.80	

Organizational Chart

Police Department

Effective *7/1/2025*
Budgeted *323 FTE Positions*
Budgeted *21 Part-Time Positions*





Police Department



OVERVIEW

The Police Department has 323 full time employees (222 sworn and 101 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 are two contact stations 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 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	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	114,806	117,264	119,023	120,808	1
Response time to Priority One calls (in minutes)	4:31	4:42	4:30	4:20	1
Proactive patrol time for Officers	52%	44%	47%	50%	1
To maintain NIBRS Group A offenses per 1,000 population equal to existing levels:					
Number of NIBRS Group A Offenses	8,461	8,609	8,523	8,438	1
Number of NIBRS Group A offenses per 1,000 population	39.3	40	39.6	39.2	1

GOALS & PERFORMANCE MEASURES – CONTINUED

Performance Measures	Actual 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
To pursue alternative funding sources to help accommodate service demands:					
Amount secured through alternative funding sources	$6.211M	$4.350M	$4.105M	$4.105M	8
To maintain traffic collisions per 1,000 population equal to existing levels:					
Number of traffic collision reports processed	2,824	2,537	2,512	2,487	1
Number of traffic collisions per 1,000 population	13	12	12	12	1
To maintain reports and calls for service per officer equal to existing levels:					
Number of non-traffic reports processed	15,169	15,776	15,618	15,462	1
Number of reports per sworn position	74	77	76	75	1
Number of calls for service per sworn position	557	569	578	586	1
To maintain reports per Records Clerk equal to existing levels:					
Number of reports per Records Clerk	1,636	1,665	1648	1632	7
To maintain computer-aided dispatch entries per Dispatcher equal to existing levels:					
Number of computer-aided dispatch entries per Dispatcher	7,203	7,231	7,303	7,376	7
To maintain NIBRS Group A offense clearance rate equal to existing levels:					
NIBRS Group A offense clearance rate	48%	52%	54%	56%	1
To ensure a safe and aesthetically pleasing City through Animal Services activity:					
Number of animals returned to owners	323	325	330	335	4
Number of animals impounded	2,520	1,608	1,758	1,908	4
Number of animal calls for service	5,890	4,595	4,641	4,687	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	39	45	55	4
Number of hours donated to City programs by Explorer Post	7,400	12,203	14,000	16,000	4
Number of Neighborhood Watch Programs	102	106	110	115	4
Number of students graduated from FLIP program	45	63	54	54	4

ACCOMPLISHMENTS

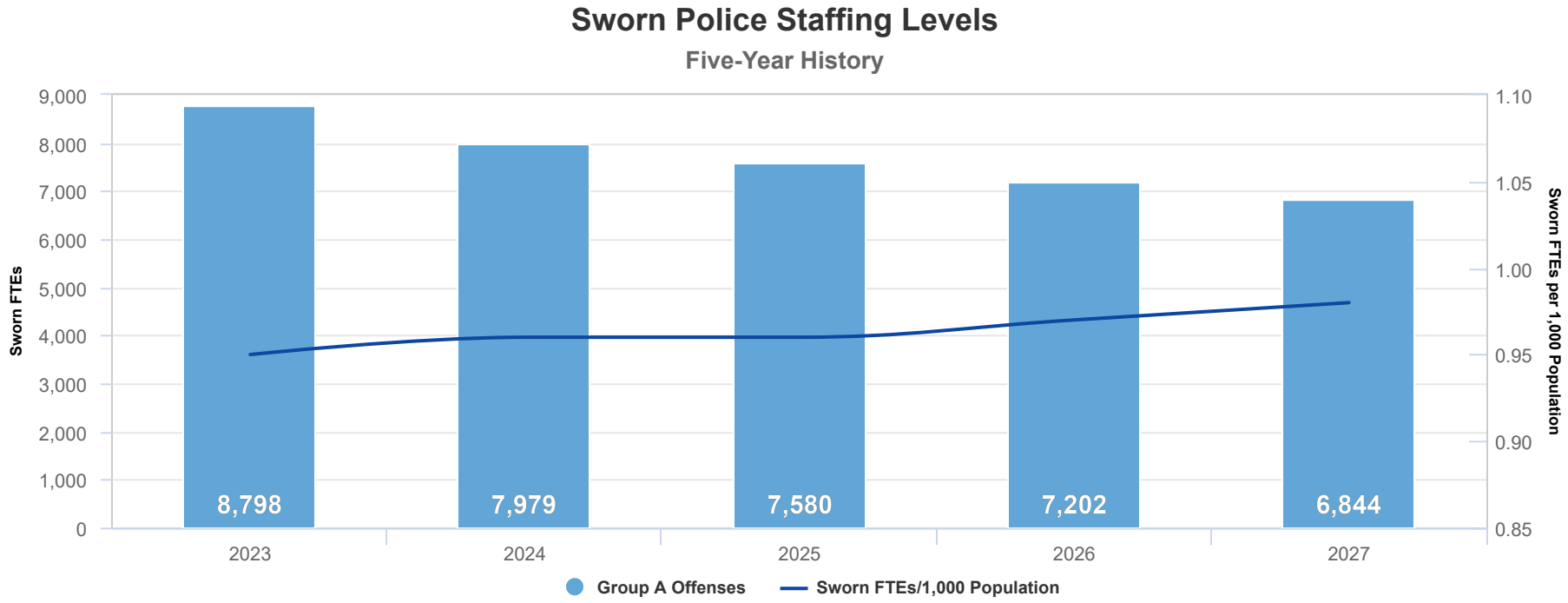
- Secured additional grant awards in excess of $400,000
- Expansion of the License Plate Reader (LPR) project
- Implementation of the Drone as a First Responder (DFR) Program
- Community Outreach and Proactive Engagement programs (COPE)

Statistics

NIBRS Group A Offenses

Sworn Positions per 1,000 Population

	2023	2024	2025	2026	2027
Crimes Against Persons	2,045	1,903	1,808	1,718	1,633
Crimes Against Property	4,749	4,160	3,952	3,755	3,568
Crimes Against Society	2,004	1,916	1,820	1,729	1,643
Total Group A Offenses	**8,798**	**7,979**	**7,580**	**7,202**	**6,844**
Sworn FTEs/1,000 Population	**0.95**	**0.96**	**0.96**	**0.97**	**0.98**



DEPARTMENTAL SUMMARY

	Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
POLICE									
101	General Fund	Police Chief Admin	1,376,726	772,361	780,289	822,470	5.41%	855,550	4.02%
101	General Fund	PD Administration	12,456,203	8,335,262	8,478,851	9,055,110	6.80%	9,324,770	2.98%
101	General Fund	Field Services	39,088,539	34,984,707	41,864,796	43,573,210	4.08%	45,816,460	5.15%
101	General Fund	Special Operations	18,118,001	22,168,950	21,159,731	23,253,740	9.90%	24,095,040	3.62%
101	General Fund	Civilian Administration	-	6,565,322	8,478,395	8,563,130	1.00%	9,068,970	5.91%
		Total General Fund	**71,039,469**	**72,826,602**	**80,762,062**	**85,267,660**	**5.58%**	**89,160,790**	**4.57%**
102	City Technology	PD Administration	9,792	36,359	24,500	26,090	6.49%	27,690	6.13%
102	City Technology	Field Services	19,403	5,354	11,000	11,000	0.00%	11,000	0.00%
102	City Technology	Special Operations	-	10,696	16,000	16,000	0.00%	16,000	0.00%
103	Facility Maintenance	PD Administration	-	-	4,584	-	(100.00%)	-	-
104	Office of Emergency Svcs	Special Operations	37,390	39,908	41,570	60,500	45.54%	60,880	0.63%
110	GF Operating Projects	PD Administration	85,496	88,130	266,208	96,140	(63.89%)	96,140	0.00%
110	GF Operating Projects	Field Services	563,878	1,070,358	1,171,856	1,198,900	2.31%	32,000	(97.33%)
110	GF Operating Projects	Special Operations	760,949	866,825	1,061,332	1,126,910	6.18%	1,142,920	1.42%
221	Federal Seizure Treasury	Special Operations	-	47,900	75,000	75,000	0.00%	75,000	0.00%
222	Crime Prev Asset Seizure	PD Administration	-	19,021	33,300	18,000	(45.95%)	18,000	0.00%
222	Crime Prev Asset Seizure	Special Operations	22,996	-	-	-	-	-	-
223	Federal Asset Seizure	PD Administration	55,841	-	77,866	-	(100.00%)	-	-
223	Federal Asset Seizure	Field Services	307,109	-	-	-	-	-	-
223	Federal Asset Seizure	Special Operations	1,988,249	4,758,990	6,063,040	2,683,370	(55.74%)	2,681,800	(0.06%)
224	State Asset Seizure	Special Operations	50,743	63,021	71,626	67,820	(5.31%)	68,990	1.73%
225	PD Traffic Safety	Field Services	-	243,115	260,250	303,960	16.80%	303,930	(0.01%)
225	PD Traffic Safety	Special Operations	94,825	11,797	83,001	-	(100.00%)	-	-
301	Grants	PD Administration	61,627	89,623	85,015	-	(100.00%)	-	-
301	Grants	Field Services	70,579	263,407	526,129	-	(100.00%)	-	-
301	Grants	Special Operations	364,872	237,511	181,642	-	(100.00%)	-	-
321	Fed Law Enf Block Grant	Field Services	304,604	30,328	-	-	-	-	-
322	State COPS AB 3229	Field Services	565,536	371,253	497,874	586,520	17.80%	472,740	(19.40%)
362	CDBG	Special Operations	240,000	249,999	254,885	209,420	(17.84%)	212,060	1.26%
636	Police Capital Facilities	PD Administration	131,098	289,078	461,285	130,400	(71.73%)	100,000	(23.31%)

DEPARTMENTAL SUMMARY – CONTINUED

Fund	Division	2022/2023 Actual	2023/2024 Actual	2024/2025 Current	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
	Total Other Funds	5,734,987	8,792,673	11,267,963	6,610,030	(41.34%)	5,319,150	(19.53%)
	Total Police	76,774,456	81,619,275	92,030,025	91,877,690	(0.17%)	94,479,940	2.83%
	Total Budgeted Full-Time Positions	317.00	312.00	318.00	323.00	1.57%	323.00	0.00%
	Total Budgeted Part-Time Positions	19.00	19.00	19.00	21.00	10.53%	21.00	0.00%

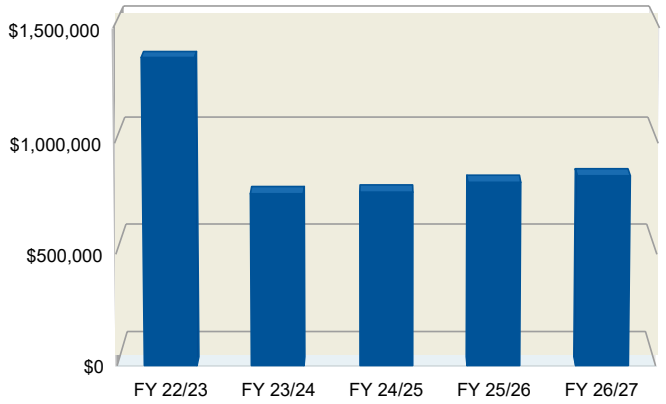
POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 987,883	$ 682,100	$ 658,819	$ 708,390	7.52%	$ 720,540	1.72%
Operating Costs	$ 60,953	$ 40,397	$ 64,110	$ 59,950	(6.49%)	$ 80,100	33.61%
Contractual Services	$ -	$ -	$ 7,500	$ 7,500	0.00%	$ 7,500	0.00%
Internal Services Charges	$ 38,890	$ 49,864	$ 49,860	$ 46,630	(6.48%)	$ 47,410	1.67%
Contributions To	$ 289,000	$ -	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 1,376,726**	**$ 772,361**	**$ 780,289**	**$ 822,470**	**5.41%**	**$ 855,550**	**4.02%**
Annual Percentage Change		(43.90%)	1.03%	5.41%		9.65%	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	2.00		2.00	

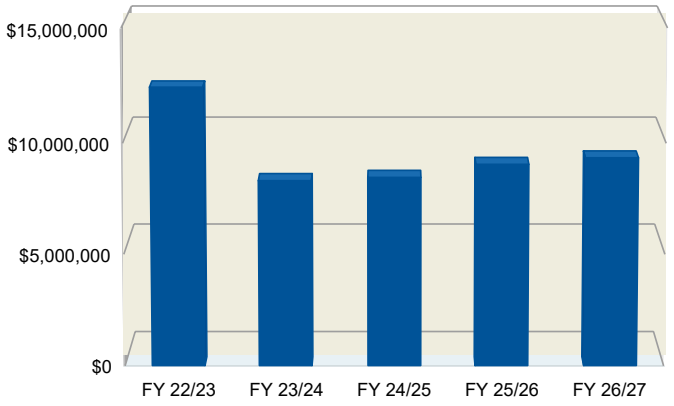
POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 101 GENERAL FUND — **Division: PD ADMINISTRATION**

Mission Statement

To ensure professional and necessary support services to the community.

Five-Year Expenditures



Selected Service Objectives

- To provide mandated and essential training to employees
- 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 continually improve our online presence by utilizing social media platforms
- To continue to grow the department's Explorer Post to enhance recruitment opportunities
- To continue to grow and expand duties of cadets and enhance retention and recruitment opportunities
- To continue growing and developing the department's volunteer and Chaplin programs to support all divisions of the police department and optimize service to the community
- To implement new programs or modify existing ones in response to the constantly changing legislation, case law, crime trends, and changes within our community
- To provide employee wellness support through comprehensive programs that address physical, mental, and emotional health

Five Year History

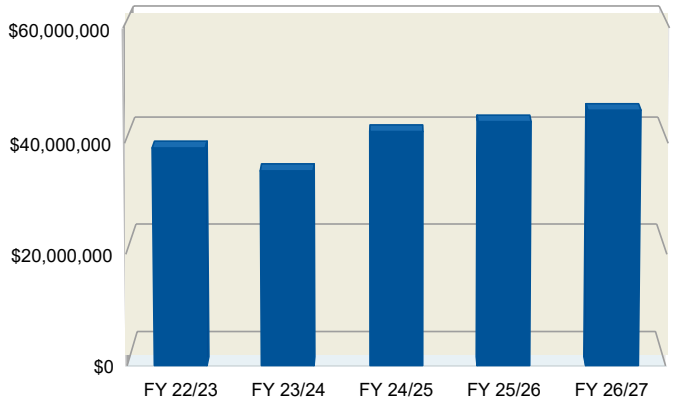
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 9,878,138	$ 5,692,756	$ 4,897,249	$ 5,133,620	4.83%	$ 5,222,320	1.73%
Operating Costs	$ 352,108	$ 243,950	$ 399,989	$ 397,430	(0.64%)	$ 475,700	19.69%
Contractual Services	$ 1,446,183	$ 2,020,198	$ 2,594,469	$ 2,653,680	2.28%	$ 2,749,490	3.61%
Internal Services Charges	$ 551,790	$ 680,707	$ 721,460	$ 870,380	20.64%	$ 877,260	0.79%
Capital Expenditure	$ 227,984	$ 5,218	$ -	$ -	0.00%	$ -	0.00%
Other Financing Uses	$ -	$ (307,567)	$ (134,316)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 12,456,203**	**$ 8,335,262**	**$ 8,478,851**	**$ 9,055,110**	**6.80%**	**$ 9,324,770**	**2.98%**
Annual Percentage Change		(33.08%)	1.72%	6.80%		9.98%	
Budgeted Staffing Level (FTEs)	20.00	18.00	18.00	19.00		19.00	
Budgeted Staffing Level (PT FTEs)	9.00	9.00	9.00	7.00		7.00	

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 Priority 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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 35,421,524	$ 31,703,561	$ 35,527,276	$ 36,178,330	1.83%	$ 38,073,900	5.24%
Operating Costs	$ 766,108	$ 507,438	$ 838,150	$ 746,410	(10.95%)	$ 825,250	10.56%
Contractual Services	$ 1,111,393	$ 1,648,519	$ 2,213,572	$ 2,244,490	1.40%	$ 2,415,040	7.60%
Internal Services Charges	$ 3,555,930	$ 3,989,264	$ 4,584,220	$ 4,403,980	(3.93%)	$ 4,502,270	2.23%
Capital Expenditure	$ 300,570	$ 98,397	$ -	$ -	0.00%	$ -	0.00%
Other Financing Uses	$ (2,066,986)	$ (2,962,472)	$ (1,298,422)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 39,088,539**	**$ 34,984,707**	**$ 41,864,796**	**$ 43,573,210**	**4.08%**	**$ 45,816,460**	**5.15%**
Annual Percentage Change		(10.50%)	19.67%	4.08%		9.44%	
Budgeted Staffing Level (FTEs)	157.00	159.00	158.00	157.00		160.00	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

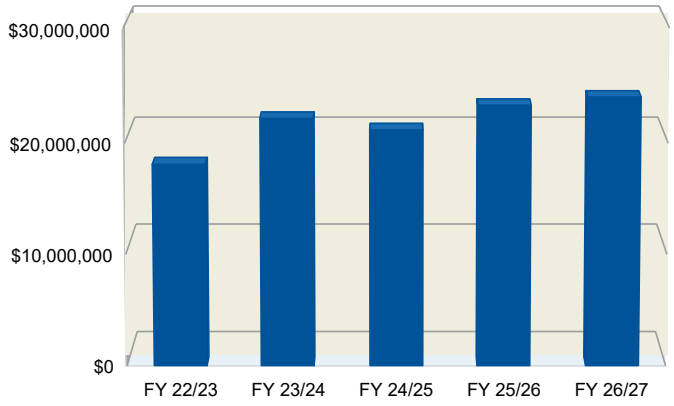
Fund: 101 GENERAL FUND

Division: SPECIAL OPERATIONS

Mission Statement

To provide emergency services management and special enforcement support to Field Services

Five-Year Expenditures



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 History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 14,409,755	$ 19,402,166	$ 18,117,533	$ 19,645,310	8.43%	$ 20,398,760	3.84%
Operating Costs	$ 240,991	$ 433,051	$ 506,115	$ 524,840	3.70%	$ 572,710	9.12%
Contractual Services	$ 1,305,046	$ 47,091	$ 158,671	$ 154,300	(2.75%)	$ 155,300	0.65%
Internal Services Charges	$ 2,270,150	$ 2,171,836	$ 2,289,780	$ 2,929,290	27.93%	$ 2,968,270	1.33%
Capital Expenditure	$ 23,597	$ 111,786	$ 67,632	$ -	(100.00%)	$ -	0.00%
Debt Service	$ -	$ 21,594	$ 20,000	$ -	(100.00%)	$ -	0.00%
Other Financing Uses	$ (131,538)	$ (18,574)	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 18,118,001**	**$ 22,168,950**	**$ 21,159,731**	**$ 23,253,740**	**9.90%**	**$ 24,095,040**	**3.62%**
Annual Percentage Change		22.36%	(4.55%)	9.90%		13.87%	
Budgeted Staffing Level (FTEs)	72.50	64.50	65.50	71.50		73.50	

Fund: 101 GENERAL FUND

Division: CIVILIAN ADMINISTRATION

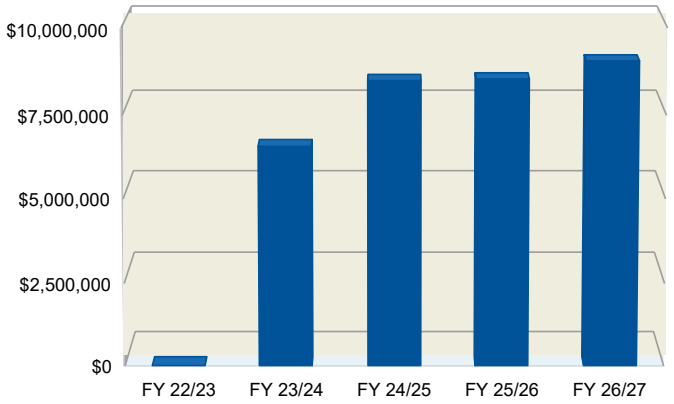
Mission Statement

To provide an efficient operation through necessary support services.

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 implement new programs or modify existing ones in response to the constantly changing crime trends
- To continually pursue alternative funding sources to accommodate service demands and provide community service programs
- To oversee revenues and expenditures to ensure the department operates in a fiscally responsible manner
- To focus on alignment of client and vendor objectives to ensure sustainable relationships, controlled costs, and more predictable term based increases
- To evaluate the current CAD/RMS system and explore technological advancements that could deliver improved outcomes

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 6,012,062	$ 7,579,349	$ 7,862,250	3.73%	$ 8,327,510	5.92%
Operating Costs	$ -	$ 192,789	$ 434,660	$ 220,590	(49.25%)	$ 239,170	8.42%
Contractual Services	$ -	$ 75,374	$ 161,700	$ 143,200	(11.44%)	$ 143,200	0.00%
Internal Services Charges	$ -	$ 285,097	$ 303,390	$ 337,090	11.11%	$ 359,090	6.53%
Other Financing Uses	$ -	$ -	$ (704)	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ -**	**$ 6,565,322**	**$ 8,478,395**	**$ 8,563,130**	**1.00%**	**$ 9,068,970**	**5.91%**
Annual Percentage Change		0.00%	29.14%	1.00%		6.97%	
Budgeted Staffing Level (FTEs)	55.00	58.00	64.00	63.00		63.00	
Budgeted Staffing Level (PT FTEs)	-	-	-	4.00		4.00	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

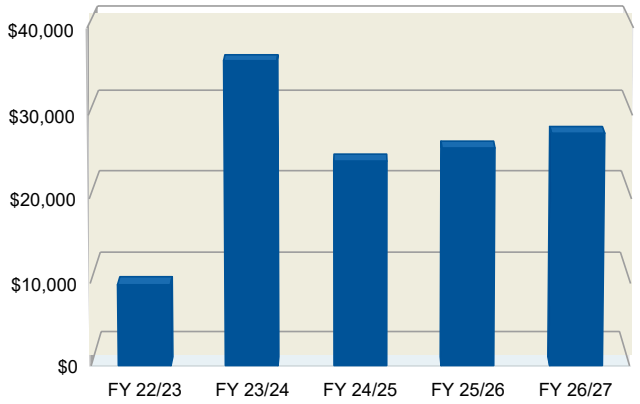
Fund: 102 CITY TECHNOLOGY

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
- To remain relevant and innovative, especially in using technology as force multipliers
- To enhance performance and capabilities of staff and increase service levels to our community

Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 9,070	$ 36,359	$ 22,000	$ 23,590	7.23%	$ 25,190	6.78%
Contractual Services	$ 722	$ -	$ 2,500	$ 2,500	0.00%	$ 2,500	0.00%
Total Expenditures	**$ 9,792**	**$ 36,359**	**$ 24,500**	**$ 26,090**	**6.49%**	**$ 27,690**	**6.13%**
Annual Percentage Change		271.31%	(32.62%)	6.49%		13.02%	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 102 CITY TECHNOLOGY

Division: FIELD SERVICES

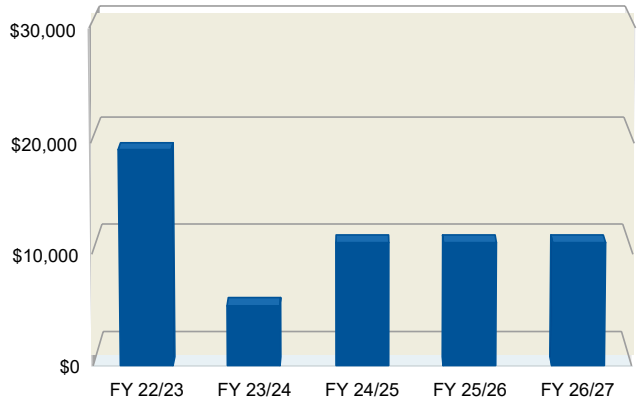
Mission Statement

To provide efficient and effective technology.

Selected Service Objectives

- To allocate funds as needed for the purchase of technology related items

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 19,403	$ 5,354	$ 11,000	$ 11,000	0.00%	$ 11,000	0.00%
Total Expenditures	**$ 19,403**	**$ 5,354**	**$ 11,000**	**$ 11,000**	**0.00%**	**$ 11,000**	**0.00%**
Annual Percentage Change		(72.41%)	105.45%	0.00%		0.00%	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 102 CITY TECHNOLOGY

Division: SPECIAL OPERATIONS

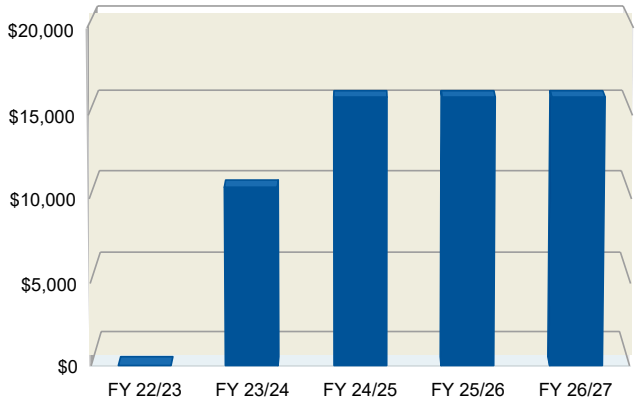
Mission Statement

To provide efficient and effective technology.

Selected Service Objectives

- To allocate funds as needed for the purchase of technology related items

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ 10,696	$ 16,000	$ 16,000	0.00%	$ 16,000	0.00%
Total Expenditures	**$ -**	**$ 10,696**	**$ 16,000**	**$ 16,000**	**0.00%**	**$ 16,000**	**0.00%**
Annual Percentage Change		0.00%	49.59%	0.00%		0.00%	

Fund: 104 OFFICE OF EMERGENCY SVCS **Division: SPECIAL OPERATIONS**

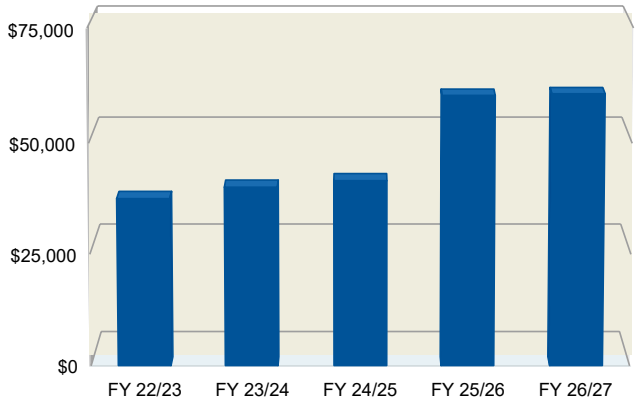
Mission Statement

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.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Internal Services Charges	$ 37,390	$ 39,908	$ 41,570	$ 60,500	45.54%	$ 60,880	0.63%
Total Expenditures	**$ 37,390**	**$ 39,908**	**$ 41,570**	**$ 60,500**	**45.54%**	**$ 60,880**	**0.63%**
Annual Percentage Change		6.73%	4.16%	45.54%		46.45%	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 110 GF OPERATING PROJECTS

Division: PD ADMINISTRATION

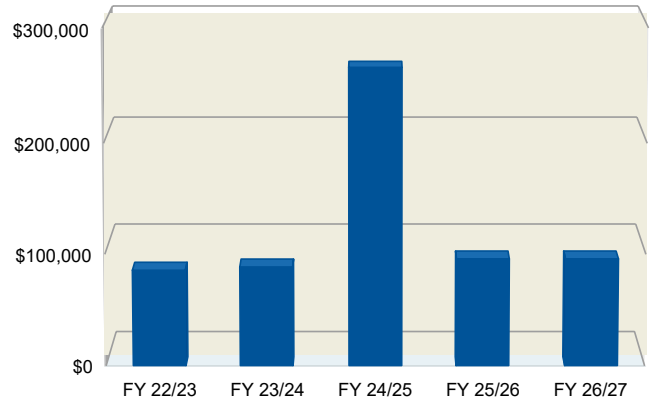
Mission Statement

To provide funding for the implementation of a vehicle leasing and maintenance program for use by the Police Department.

Selected Service Objectives

- A vehicle leasing program to enable the City to replace a greater number of vehicles while minimizing upfront capital expenditures
- To reduce cost and increase fleet efficiency
- Lower maintenance cost as a result of warranty coverage throughout the lease term
- Conduct annual evaluation of the program and its benefits to ensure it continues to serve the best interest of the City

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 21,562	$ 18,873	$ 19,781	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 558	$ 42	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ 3,545	$ 8,895	$ -	$ 26,400	0.00%	$ 26,400	0.00%
Capital Expenditure	$ -	$ -	$ 164,300	$ -	(100.00%)	$ -	0.00%
Debt Service	$ 60,389	$ 59,804	$ 82,085	$ 69,740	(15.04%)	$ 69,740	0.00%
Total Expenditures	**$ 85,496**	**$ 88,130**	**$ 266,208**	**$ 96,140**	**(63.89%)**	**$ 96,140**	**0.00%**
Annual Percentage Change		3.08%	202.06%	(63.89%)		(63.89%)	

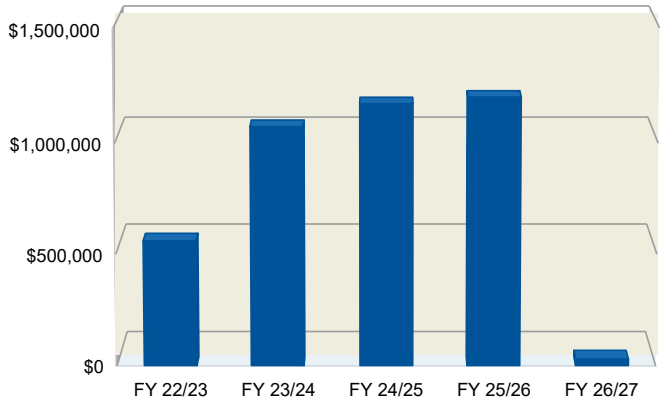
POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 498,613	$ 914,248	$ 1,005,381	$ 1,121,710	11.57%	$ -	(100.00%)
Operating Costs	$ -	$ -	$ 7,940	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ 30,110	$ 84,610	$ 78,690	$ 45,190	(42.57%)	$ -	(100.00%)
Capital Expenditure	$ 35,155	$ 71,500	$ 79,845	$ 32,000	(59.92%)	$ 32,000	0.00%
Total Expenditures	**$ 563,878**	**$ 1,070,358**	**$ 1,171,856**	**$ 1,198,900**	**2.31%**	**$ 32,000**	**(97.33%)**
Annual Percentage Change		89.82%	9.48%	2.31%		(97.27%)	
Budgeted Staffing Level (FTEs)	4.86	5.00	5.00	5.00		-	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 110 GF OPERATING PROJECTS

Division: SPECIAL OPERATIONS

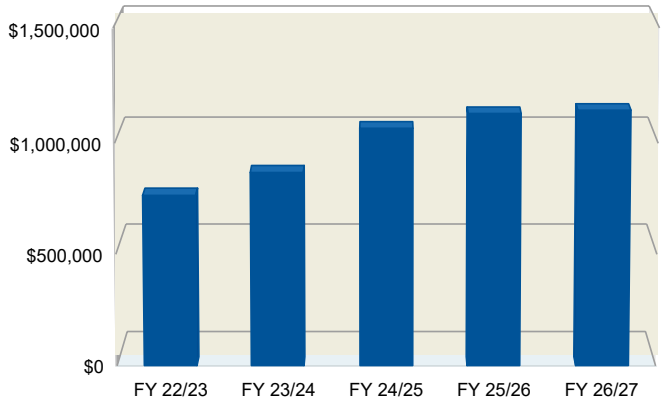
Mission Statement

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 721,449	$ 794,108	$ 985,602	$ 1,088,270	10.42%	$ 1,103,880	1.43%
Internal Services Charges	$ 39,500	$ 72,717	$ 75,730	$ 38,640	(48.98%)	$ 39,040	1.04%
Total Expenditures	**$ 760,949**	**$ 866,825**	**$ 1,061,332**	**$ 1,126,910**	**6.18%**	**$ 1,142,920**	**1.42%**
Annual Percentage Change		13.91%	22.44%	6.18%		7.69%	
Budgeted Staffing Level (FTEs)	3.92	3.75	3.75	4.25		4.25	

Fund: 221 FEDERAL SEIZURE TREASURY **Division: SPECIAL OPERATIONS**

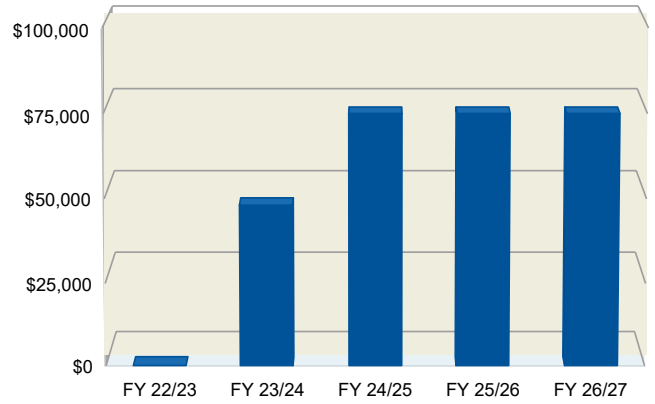
Mission Statement

- Utilize funds seized from drug offenders to support authorized law enforcement programs, including covering expenses and acquiring necessary law enforcement equipment.

Selected Service Objectives

- To fund expenses incurred by asset seizure programs
- To fund law enforcement programs, training, and equipment through available funds
- To continue to build a strong working relationship with the Treasury Executive Office for Asset Forfeiture (TEOAF) in order to deter crimes in and around our City

Five-Year Expenditures



Five Year History

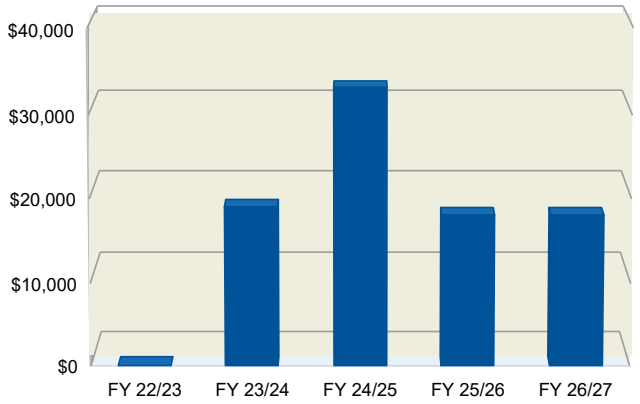
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ 47,900	$ 50,000	$ 50,000	0.00%	$ 50,000	0.00%
Contractual Services	$ -	$ -	$ 25,000	$ 25,000	0.00%	$ 25,000	0.00%
Total Expenditures	**$ -**	**$ 47,900**	**$ 75,000**	**$ 75,000**	**0.00%**	**$ 75,000**	**0.00%**
Annual Percentage Change		0.00%	56.58%	0.00%		0.00%	

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ -	$ 18,916	$ 30,300	$ 16,000	(47.19%)	$ 16,000	0.00%
Contractual Services	$ -	$ 105	$ 3,000	$ 2,000	(33.33%)	$ 2,000	0.00%
Total Expenditures	**$ -**	**$ 19,021**	**$ 33,300**	**$ 18,000**	**(45.95%)**	**$ 18,000**	**0.00%**
Annual Percentage Change		0.00%	75.07%	(45.95%)		(45.95%)	

Fund: 223 FEDERAL ASSET SEIZURE **Division: SPECIAL OPERATIONS**

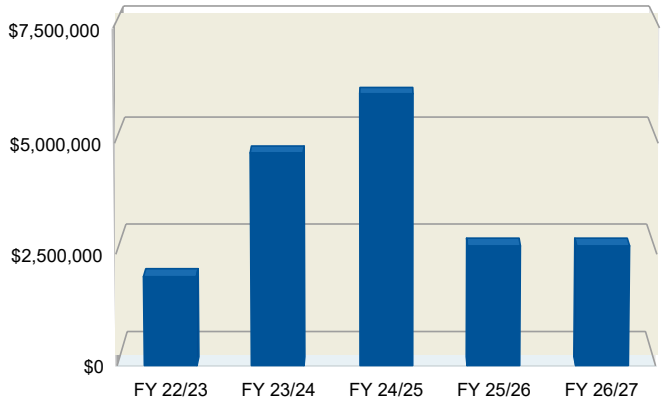
Mission Statement

To use funds seized from drug offenders for the purpose of equipment and cover expenses related to authorized law enforcement programs.

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 collaborate with the DEA in order to be more effective in targeting drug-related criminal activity
- To continue to work on a regional approach to effectively target narcotic related activity

Five-Year Expenditures



Five Year History

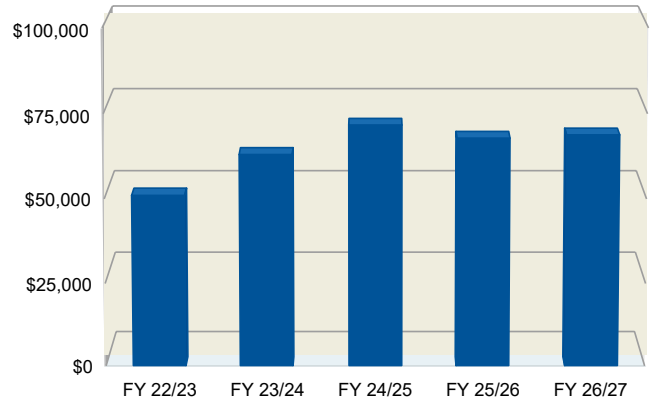
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,477,186	$ 1,726,338	$ 1,905,000	$ 2,130,250	11.82%	$ 2,130,250	0.00%
Operating Costs	$ 189,813	$ 1,554,608	$ 552,894	$ 235,700	(57.37%)	$ 235,700	0.00%
Contractual Services	$ 160,649	$ 168,731	$ 321,462	$ 213,000	(33.74%)	$ 213,000	0.00%
Internal Services Charges	$ 87,380	$ -	$ 154,290	$ 104,420	(32.32%)	$ 102,850	(1.50%)
Capital Expenditure	$ 73,221	$ 1,309,313	$ 3,129,394	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 1,988,249**	**$ 4,758,990**	**$ 6,063,040**	**$ 2,683,370**	**(55.74%)**	**$ 2,681,800**	**(0.06%)**
Annual Percentage Change		139.36%	27.40%	(55.74%)		(55.77%)	

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 48,143	$ 58,604	$ 61,916	$ 64,650	4.42%	$ 65,810	1.79%
Operating Costs	$ -	$ -	$ 5,000	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ 2,600	$ 4,417	$ 4,710	$ 3,170	(32.70%)	$ 3,180	0.32%
Total Expenditures	**$ 50,743**	**$ 63,021**	**$ 71,626**	**$ 67,820**	**(5.31%)**	**$ 68,990**	**1.73%**
Annual Percentage Change		24.20%	13.65%	(5.31%)		(3.68%)	
Budgeted Staffing Level (FTEs)	0.50	0.50	0.50	0.50		0.50	

Fund: 225 PD TRAFFIC SAFETY **Division: FIELD SERVICES**

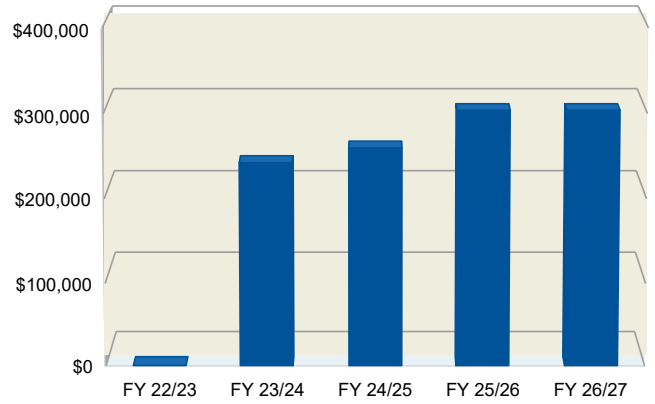
Mission Statement

To maintain a permanent, self sustaining Traffic Offender Fund for the purpose of receiving and expending fees collected for the impounding/towing of vehicles and use of those funds on traffic enforcement activities.

Selected Service Objectives

- To work to ensure that the Traffic Safety Offender Fund will sustain traffic program related expenses which can reasonably be handled through generated revenues
- To focus on maintaining or reducing traffic collisions per 1,000 population at a level equal to existing levels
- Focus on commercial vehicle enforcement and education

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ -	$ 30,000	$ 40,000	33.33%	$ 40,000	0.00%
Operating Costs	$ -	$ 150,515	$ 170,250	$ 192,000	12.78%	$ 192,000	0.00%
Contractual Services	$ -	$ 26,300	$ 60,000	$ 70,000	16.67%	$ 70,000	0.00%
Internal Services Charges	$ -	$ -	$ -	$ 1,960	0.00%	$ 1,930	(1.53%)
Capital Expenditure	$ -	$ 66,300	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ -**	**$ 243,115**	**$ 260,250**	**$ 303,960**	**16.80%**	**$ 303,930**	**(0.01%)**
Annual Percentage Change		0.00%	7.05%	16.80%		16.78%	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 322 STATE COPS AB 3229

Division: FIELD SERVICES

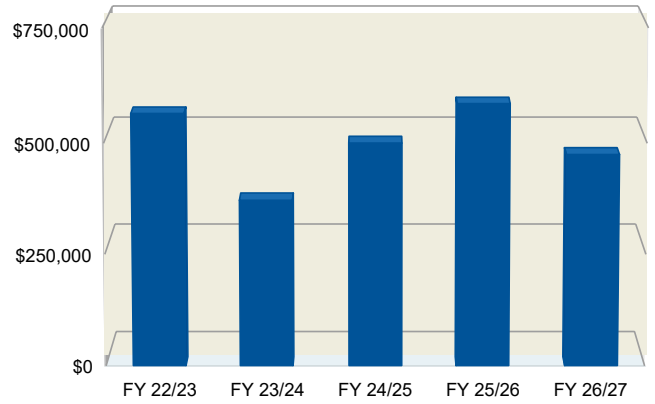
Mission Statement

To utilize funds available to expand innovative crime programs which benefit front line law enforcement and the residents of Fontana.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 90,574	$ 79,588	$ 165,370	$ 172,550	4.34%	$ 172,550	0.00%
Operating Costs	$ 48,381	$ 19	$ 20,000	$ 20,000	0.00%	$ 20,000	0.00%
Contractual Services	$ 286,572	$ 240,411	$ 299,104	$ 271,410	(9.26%)	$ 271,860	0.17%
Internal Services Charges	$ 7,290	$ -	$ 13,400	$ 8,460	(36.87%)	$ 8,330	(1.54%)
Capital Expenditure	$ 132,719	$ 51,235	$ -	$ 114,100	0.00%	$ -	(100.00%)
Total Expenditures	**$ 565,536**	**$ 371,253**	**$ 497,874**	**$ 586,520**	**17.80%**	**$ 472,740**	**(19.40%)**
Annual Percentage Change		(34.35%)	34.11%	17.80%		(5.05%)	
Budgeted Staffing Level (PT FTEs)	10.00	10.00	10.00	10.00		10.00	

Fund: 362 CDBG **Division: SPECIAL OPERATIONS**

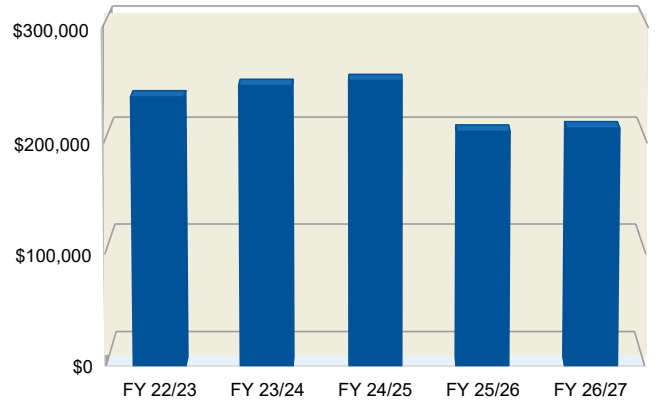
Mission Statement

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 226,830	$ 226,803	$ 236,315	$ 193,600	(18.08%)	$ 196,290	1.39%
Internal Services Charges	$ 13,170	$ 23,196	$ 18,570	$ 15,820	(14.81%)	$ 15,770	(0.32%)
Total Expenditures	**$ 240,000**	**$ 249,999**	**$ 254,885**	**$ 209,420**	**(17.84%)**	**$ 212,060**	**1.26%**
Annual Percentage Change		4.17%	1.95%	(17.84%)		(16.80%)	
Budgeted Staffing Level (FTEs)	1.08	1.25	1.25	0.75		0.75	

POLICE DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 636 POLICE CAPITAL FACILITIES

Division: PD ADMINISTRATION

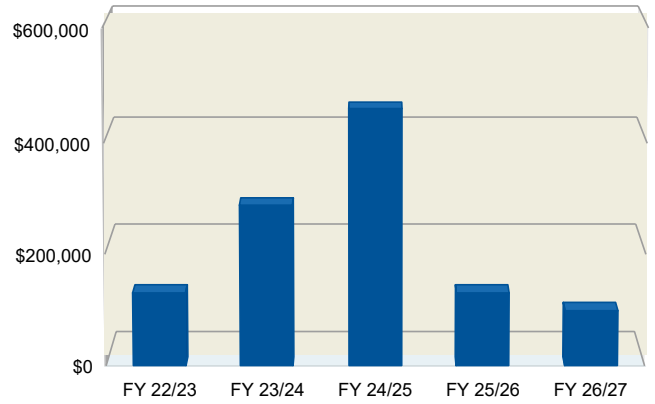
Mission Statement

To further advance and expand law enforcement operations and facilities to better serve the community.

Selected Service Objectives

- To continually work towards recognizing, developing, and completing projects at the police facility to ensure that the needs of both the staff and community are met

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 25,279	$ 76,951	$ 146,485	$ 80,400	(45.11%)	$ 50,000	(37.81%)
Contractual Services	$ 7,319	$ 21,673	$ 85,108	$ 25,000	(70.63%)	$ 25,000	0.00%
Internal Services Charges	$ 98,500	$ 98,500	$ 98,500	$ -	(100.00%)	$ -	0.00%
Capital Expenditure	$ -	$ 91,954	$ 131,192	$ 25,000	(80.94%)	$ 25,000	0.00%
Total Expenditures	**$ 131,098**	**$ 289,078**	**$ 461,285**	**$ 130,400**	**(71.73%)**	**$ 100,000**	**(23.31%)**
Annual Percentage Change		120.51%	59.57%	(71.73%)		(78.32%)	

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

Organizational Chart

Fontana Fire Protection District

Effective *7/1/2025*
Budgeted *19.2 FTE City Positions*
Budgeted *139.6 FTE FFD Positions*

FIRE CHIEF (0.6)

JEFFREY BIRCHFIELD

CITY POSITIONS

Administrative Services
- Emergency Services Coordinator (1)

Development Services
- Environmental Compliance Inspector I (0.3)
- Environmental Compliance Inspector II (0.3)
- Environmental Compliance Supervisor (0.3)

Building & Safety
- Administrative Assistant (1)
- Code Compliance Inspector (10)
- Code Compliance Manager (1)
- Code Compliance Supervisor (1)
- Environmental Compliance Inspector I (0.7)
- Environmental Compliance Inspector II (0.7)
- Senior Code Compliance Inspector (1)
- Senior Environmental Control Inspector (0.35)

Public Works & Engineering
- Project Coordinator (0.3)
- Senior Public Works Maint Worker (1)
- Environmental Compliance Manager (0.25)

BATTALION CHIEF (5)

Station 71
- Captain (6)
- Engineer (6)
- Firefighter (6)
- Firefighter/PM (9)

Station 73
- Captain (3)
- Engineer (3)
- Firefighter (3)
- Firefighter/PM (6)

Station 77
- Captain (6)
- Engineer (6)
- Firefighter (3)
- Firefighter/PM (6)

Station 79
- Captain (3)
- Engineer (3)
- Firefighter/PM (3)

Station 72
- Captain (3)
- Engineer (3)
- Firefighter (3)
- Firefighter/PM (6)

Station 74
- Captain (3)
- Engineer (3)
- Firefighter/PM (3)

Station 78
- Captain (3)
- Engineer (3)
- Firefighter (3)
- Firefighter/PM (6)

Station 81
- Captain (3)
- Engineer (3)
- Firefighter/PM (3)

Special Teams
- MET (2)
- COAST (1)

ASSISTANT FIRE MARSHAL (1)

- Fire Prevention Officer (4)
- Fire Plans Examiner (1)
- Front Counter Technician (1)
- Office Assistant (3)
- Senior Plans Examiner (1)

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 capita personal income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

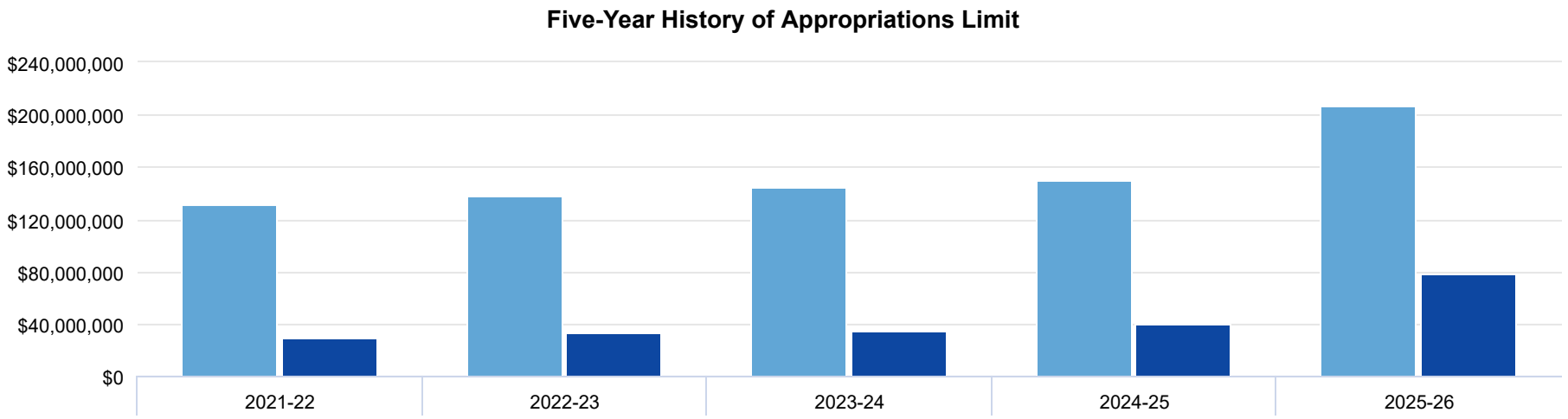
The Fire District's limitation is calculated each year and established by a resolution of the City Council as part of the annual Operating Budget process.

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 2025/26 is $206,256,720. Appropriations subject to the limitation in the 2025/26 Operating Budget total $77,582,500, which is $128,674,220 or 62% 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		
2024-25 Appropriations Limit		$ 191,938,135
2025-26 Adjustment Factors:		
Population (1.0644%)	1.0644	
Per capita income change (7.46%)	1.0746	
Total adjustment		1.0746
2025-26 Appropriations Limit		$ 206,256,720

Appropriations Subject to Limit		
Proceeds of taxes		
Less: qualified capital outlay		
Appropriations subject to limit		$ 77,582,500
Percentage of Appropriations Limit used		38%





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 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
To maintain appropriate levels of response times to calls for service:					
Six minutes or less for 1st Unit	38%	80%	80%	80%	1
Eight minutes or less for 2nd Unit	60%	90%	90%	90%	1
Twelve minutes or less for full assignment	N/A	0.9	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 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	Fontana Fire District	$ 22,130,813	$ 81,658,990	$ -	$ (72,142,990)	$ (3,000,000)	$ 28,646,813
211	FFD - CFD 2002-2	4,844,872	-	-	-	-	4,844,872
	Total Special Revenue Funds	**$ 26,975,685**	**$ 81,658,990**	**$ -**	**$ (72,142,990)**	**$ (3,000,000)**	**$ 33,491,685**
Capital Projects Funds:							
610	Fire Capital Projects	$ 203,300	$ -	$ 3,000,000	$ (767,780)	$ -	$ 2,435,520
	Total Capital Project Fund	**$ 203,300**	**$ -**	**$ 3,000,000**	**$ (767,780)**	**$ -**	**$ 2,435,520**
TOTAL FIRE DISTRICT FUNDS		**$ 27,178,985**	**$ 81,658,990**	**$ 3,000,000**	**$ (72,910,770)**	**$ (3,000,000)**	**$ 35,927,205**

Fontana Fire Protection District
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	Fontana Fire District	$ 28,646,813	$ 86,290,710	$ -	$ (74,411,050)	$ (3,000,000)	$ 37,526,473
211	FFD - CFD 2002-2	4,844,872	-	-	-	-	4,844,872
	Total Special Revenue Funds	**$ 33,491,685**	**$ 86,290,710**	**$ -**	**$ (74,411,050)**	**$ (3,000,000)**	**$ 42,371,345**
Capital Projects Funds:							
610	Fire Capital Projects	$ 2,435,520	$ -	$ 3,000,000	$ (97,620)	$ -	$ 5,337,900
	Total Capital Project Fund	**$ 2,435,520**	**$ -**	**$ 3,000,000**	**$ (97,620)**	**$ -**	**$ 5,337,900**
TOTAL FIRE DISTRICT FUNDS		**$ 35,927,205**	**$ 86,290,710**	**$ 3,000,000**	**$ (74,508,670)**	**$ (3,000,000)**	**$ 47,709,245**

Fund Revenue Summary

Fund	2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
Fontana Fire District	**62,481,677**	**72,359,851**	**74,267,289**	**81,658,990**	**9.95%**	**86,290,710**	**5.67%**
Special Revenue Funds	**62,039,808**	**70,564,184**	**73,293,159**	**81,658,990**	**11.41%**	**86,290,710**	**5.67%**
210 Fontana Fire District	61,767,377	70,092,211	73,058,159	81,658,990	11.77%	86,290,710	5.67%
211 FFD - CFD 2002-2	272,431	471,973	235,000	-	(100.00%)	-	0.00%
Capital Projects Funds	**441,869**	**1,795,667**	**974,130**	**-**	**(100.00%)**	**-**	**0.00%**
610 Fire Capital Projects	441,869	1,795,667	974,130	-	(100.00%)	-	0.00%
Total All Entities	**62,481,677**	**72,359,851**	**74,267,289**	**81,658,990**	**9.95%**	**86,290,710**	**5.67%**

Fontana Fire District Revenue
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Fontana Fire District Revenue Detail						
Special Revenue Funds						
210 - Fontana Fire District						
5010	Current Sec & Unsec	$ 40,227,054	$ 45,949,626	$ 49,093,510	$ 53,384,470	$ 56,464,760
5019	SA Pass Throughs	18,483,010	20,493,215	21,360,290	24,198,030	25,594,260
5253	Fire Planning Fees	62,319	3,539	70,600	5,000	5,000
5254	Fire Prevention Permits	806,802	1,036,130	874,640	1,104,010	1,159,210
5275	Fire Building Fees	272,710	195,321	293,490	150,000	150,000
5277	Annual Fire Inspections	21,897	39,129	29,510	15,000	15,000
5714	Archive Scan Fee	21,459	616	23,800	-	-
6310	Interest - Investments	41,359	558,913	-	250,000	250,000
6320	FMV Adjustment	535,667	608,622	-	-	-
6450	Miscellaneous Income	-	1,000	-	2,150,000	2,250,000
6830	Contribution From City	1,295,100	1,206,100	1,312,319	402,480	402,480
	Total Fontana Fire District	**$ 61,767,377**	**$ 70,092,211**	**$ 73,058,159**	**$ 81,658,990**	**$ 86,290,710**
211 - FFD - CFD 2002-2						
6210	Assessment/Special Tax	$ 240,167	$ 278,663	$ 235,000	$ -	$ -
6310	Interest - Investments	4,991	89,566	-	-	-
6320	FMV Adjustment	27,273	103,744	-	-	-
	Total FFD - CFD 2002-2	**$ 272,431**	**$ 471,973**	**$ 235,000**	**$ -**	**$ -**
Capital Projects Funds						
610 - Fire Capital Projects						
6310	Interest - Investments	$ 43,151	$ 516,395	$ 528,781	$ -	$ -
6311	Interest - Fiscal Agent	631,165	891,501	445,349	-	-
6320	FMV Adjustment	(232,447)	387,771	-	-	-
	Total Fire Capital Projects	**$ 441,869**	**$ 1,795,667**	**$ 974,130**	**$ -**	**$ -**

Expenditure Summary

Fund		2022/2023 Actual	2023/2024 Actual	2024/2025 Current Budget	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
Fontana Fire District		**60,798,323**	**72,754,525**	**115,922,409**	**72,910,770**	**(37.10%)**	**74,508,670**	**2.19%**
Special Revenue Funds		**55,292,808**	**63,261,813**	**72,049,901**	**72,142,990**	**0.13%**	**74,411,050**	**3.14%**
210	Fontana Fire District	55,166,861	63,228,373	71,750,399	72,142,990	0.55%	74,411,050	3.14%
211	FFD - CFD 2002-2	125,947	33,440	299,502	-	(100.00%)	-	0.00%
Capital Projects Funds		**5,505,515**	**9,492,712**	**43,872,508**	**767,780**	**(98.25%)**	**97,620**	**(87.29%)**
610	Fire Capital Projects	5,505,515	9,492,712	43,872,508	767,780	(98.25%)	97,620	(87.29%)
Total All Entities		**60,798,323**	**72,754,525**	**115,922,409**	**72,910,770**	**(37.10%)**	**74,508,670**	**2.19%**

Fontana Fire District
Schedule of Interfund Transfers
Fiscal Year 2025/2026

Fund/Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT		**-**	
21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - CAPITAL RESERVE	-	3,000,000
Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		**-**	**3,000,000**
TOTAL 210 - FONTANA FIRE DISTRICT		**-**	**3,000,000**
610 - FIRE CAPITAL PROJECTS		**-**	
61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - CAPITAL RESERVE	3,000,000	
Total Organization - 61050000 - FIRE CAPITAL PROJ		**3,000,000**	
TOTAL 610 - FIRE CAPITAL PROJECTS		**3,000,000**	
Total Fontana Fire District		**3,000,000**	**3,000,000**
Total Interfund Transfers		**70,705,710**	**70,705,710**

Fontana Fire District
Schedule of Interfund Transfers
Fiscal Year 2026/2027

Fund/Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT		**-**	
21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - CAPITAL RESERVE	-	3,000,000
Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		**-**	**3,000,000**
TOTAL 210 - FONTANA FIRE DISTRICT		**-**	**3,000,000**
610 - FIRE CAPITAL PROJECTS		**-**	
61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - CAPITAL RESERVE	3,000,000	
Total Organization - 61050000 - FIRE CAPITAL PROJ		**3,000,000**	
TOTAL 610 - FIRE CAPITAL PROJECTS		**3,000,000**	
Total Fontana Fire District		**3,000,000**	**3,000,000**
Total Interfund Transfers		**72,255,500**	**72,255,500**

District Summary

Fund	Name	2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	% Change From Prior Year	2026 / 2027 New Budget	% Change From Prior Year
210	Fontana Fire District	52,666,897	60,356,028	68,013,376	68,074,690	0.09%	70,222,920	3.16%
210	Fontana Fire District	2,499,964	2,872,345	3,737,023	4,068,300	8.86%	4,188,130	2.95%
211	FFD - CFD 2002-2	125,947	33,440	299,502	-	(100.00%)	-	0.00%
610	Fire Capital Projects	4,665,390	-	-	-	0.00%	-	0.00%
610	Fire Capital Projects	-	9,267,300	39,748,383	-	(100.00%)	-	0.00%
610	Fire Capital Projects	840,125	225,412	4,124,125	767,780	(81.38%)	97,620	(87.29%)
	TOTAL OTHER FUNDS	**60,798,323**	**72,754,525**	**115,922,409**	**72,910,770**	**(37.10%)**	**74,508,670**	**2.19%**
	TOTAL FIRE	**60,798,323**	**72,754,525**	**115,922,409**	**72,910,770**	**(37.10%)**	**74,508,670**	**2.19%**
	Total Budgeted Full-Time Positions	17.15	18.87	20.17	19.87	(1.49%)	20.47	3.02%

Fund: 210 FONTANA FIRE DISTRICT **Division: FIRE**

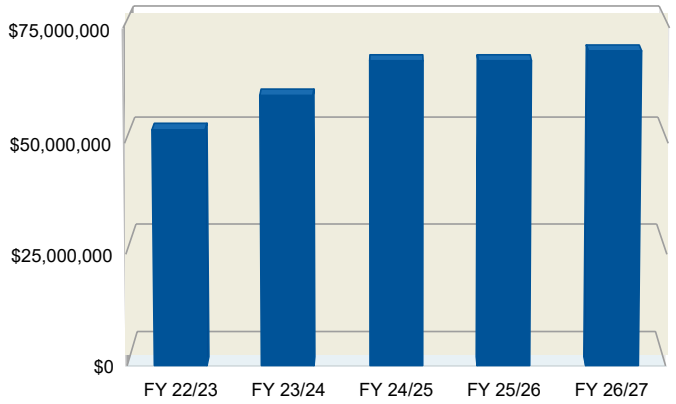
Mission Statement

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

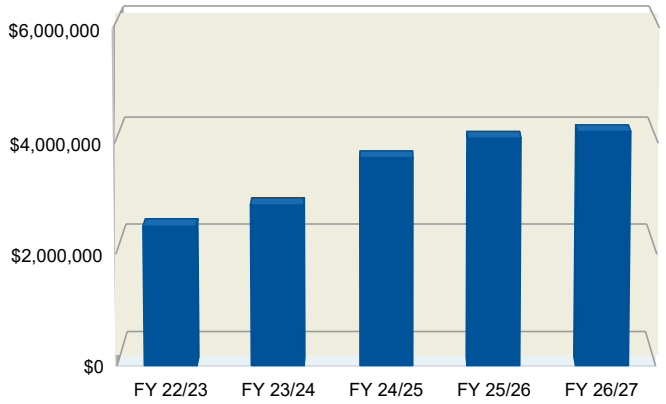
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 469	$ 51,233	$ 168,910	$ 170,170	0.75%	$ 185,820	9.20%
Operating Costs	$ 75,210	$ 10,205	$ 36,722	$ 14,000	(61.88%)	$ 14,200	1.43%
Contractual Services	$ 40,095,106	$ 43,199,984	$ 42,914,124	$ 45,806,740	6.74%	$ 48,519,370	5.92%
Internal Services Charges	$ -	$ 4,823	$ -	$ 20,350	0.00%	$ 20,980	3.10%
Capital Expenditure	$ 266,517	$ 203,262	$ 2,219,754	$ 1,131,910	(49.01%)	$ 100,000	(91.17%)
Contributions To	$ 12,229,595	$ 16,886,521	$ 22,673,866	$ 20,931,520	(7.68%)	$ 21,382,550	2.15%
Total Expenditures	**$ 52,666,897**	**$ 60,356,028**	**$ 68,013,376**	**$ 68,074,690**	**0.09%**	**$ 70,222,920**	**3.16%**
Annual Percentage Change		14.60%	12.69%	0.09%		3.25%	
Budgeted Staffing Level (FTEs)	-	1.00	1.00	1.00		1.00	

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,750,434	$ 2,127,915	$ 2,597,941	$ 2,673,990	2.93%	$ 2,805,190	4.91%
Operating Costs	$ 68,801	$ 56,762	$ 102,657	$ 146,050	42.27%	$ 107,950	(26.09%)
Contractual Services	$ 226,931	$ 146,054	$ 437,895	$ 630,000	43.87%	$ 643,500	2.14%
Internal Services Charges	$ 278,830	$ 377,730	$ 398,530	$ 418,260	4.95%	$ 425,490	1.73%
Capital Expenditure	$ 174,968	$ 163,884	$ 200,000	$ 200,000	0.00%	$ 206,000	3.00%
Total Expenditures	**$ 2,499,964**	**$ 2,872,345**	**$ 3,737,023**	**$ 4,068,300**	**8.86%**	**$ 4,188,130**	**2.95%**
Annual Percentage Change		14.90%	30.10%	8.86%		12.07%	
Budgeted Staffing Level (FTEs)	17.00	17.00	18.30	18.20		18.20	

Fund: 610 FIRE CAPITAL PROJECTS **Division: CAPITAL PROJECTS**

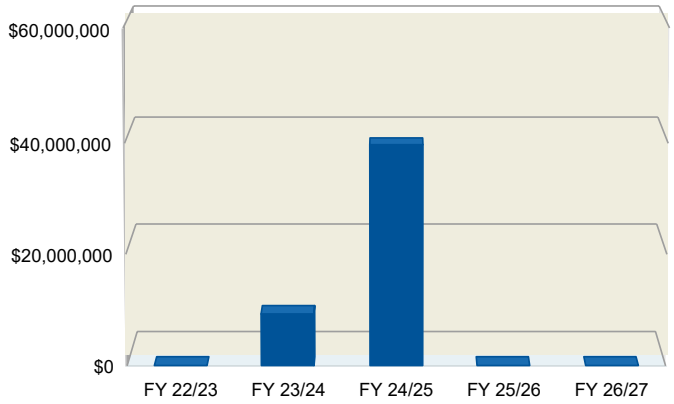
Mission Statement

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.

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 Expenditures



Five Year History

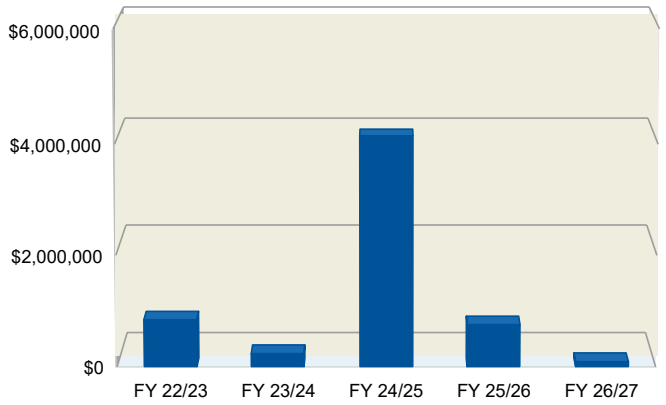
	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ -	$ 120,575	$ 192,507	$ 130,230	(32.35%)	$ 254,450	95.39%
Operating Costs	$ -	$ 3,316	$ 13,137	$ -	(100.00%)	$ -	0.00%
Contractual Services	$ -	$ 415,305	$ 571,984	$ -	(100.00%)	$ -	0.00%
Internal Services Charges	$ -	$ 11,882	$ 9,502	$ 6,380	(32.86%)	$ 12,280	92.48%
Capital Expenditure	$ -	$ 8,716,222	$ 38,961,253	$ (136,610)	(100.35%)	$ (266,730)	95.25%
Total Expenditures	**$ -**	**$ 9,267,300**	**$ 39,748,383**	**$ -**	**(100.00%)**	**$ -**	**0.00%**
Annual Percentage Change		0.00%	328.91%	(100.00%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	0.87	0.87	0.67		1.27	

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 1,296	$ -	$ -	$ -	0.00%	$ -	0.00%
Operating Costs	$ 26,161	$ -	$ -	$ -	0.00%	$ -	0.00%
Contractual Services	$ 171,581	$ -	$ -	$ -	0.00%	$ -	0.00%
Capital Expenditure	$ 598,187	$ 1,262	$ 3,899,975	$ 673,000	(82.74%)	$ -	(100.00%)
Contributions To	$ 42,900	$ 224,150	$ 224,150	$ 94,780	(57.72%)	$ 97,620	3.00%
Total Expenditures	**$ 840,125**	**$ 225,412**	**$ 4,124,125**	**$ 767,780**	**(81.38%)**	**$ 97,620**	**(87.29%)**
Annual Percentage Change		(73.17%)	1729.59%	(81.38%)		(97.63%)	



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 Development Services Organization. Seven employees are dedicated to proactively manage various housing programs, projects and activities.

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 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
To continue to create and/or preserve affordable multi-family housing:					
Number of units acquired and/or preserved	5	3	2	2	2
Number of units rehabilitated	1	3	-	-	-
Number of units created	-	78	50	50	1
To continue to provide homeless services to the community:					
Number of units acquired or preserved as homeless targeted housing	-	-	14	14	5
Number of individuals assisted with homeless services	-	142	150	150	5
Number of Fontana program participants receiving support services	-	12	10	10	5

ACCOMPLISHMENTS

- **Courtplace Apartments:** The Housing Authority and The Related Company has negotiated a Disposition and Development Agreement to 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 2025. The Housing Authority anticipates utilizing various funding sources, including but not limited to, HOME Investment Partnerships Program, local Affordable Housing Trust funds, Low/Mod Asset funds, and AB 1486 (Surplus Land) funds.
- **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 residential properties to provide additional affordable housing opportunities to current and prospective residents. To date, the Housing Authority has purchased eight (8) single family homes and one (1) multifamily property with these funds. There are now a total of 11 units in this portfolio. All of these properties have been rehabilitated and leased to low-income households. The City has funded this program for a total of $8.2 million to date.
- **Permanent Local Housing Allocation (PLHA) Acquisition, Rehabilitation, and Rental Program:** The Housing Authority's Permanent Local Housing Allocation (PLHA) Acquisition, Rehabilitation, and Rental Program is designed to purchase and rehabilitate residential properties to provide additional affordable housing opportunities to current and prospective residents. To date, the Housing Authority has purchased one (1) single family homes and one (1) multifamily property with these funds. There are now a total of five (5) units in this portfolio. All of these properties have been rehabilitated and leased to low-income households. The City has spent $1.4 million to date on this program.
- **Homekey, Round 2** The City was awarded $3,054,395 in Homekey Program Round 2 Funds (Homekey) from the State of California administered by the California Department of Housing and Community Development (HCD). This grant funding was made available statewide to continue the State's efforts to rapidly expand housing for persons experiencing homelessness or at risk of homelessness and who are inherently impacted by or at increased risk due to the COVID-19 pandemic. These funds were utilized to rehabilitate three (3) city-owned properties. These units are now fully occupied and residents are being provided wrap-around supportive services.
- **Housing Rehabilitation Program (HRP):** This program is funded annually with Community Development Block Grant (CDBG) funds. The program is designed to assist low and moderate-income residents of owner-occupied homes, to preserve their housing by making needed repairs and code violation corrections. Assistance is offered as a grant and/or 0% interest, no payment loan. There are currently 37 applicants in various stages of processing. To date, approximately $2.3 million has been spent for current and completed applicants since 2016. A total of 102 residents have successfully obtained assistance through HRP.

- **Healthy Homes Production Grant (HHP):** The City was awarded $1.5 million in Healthy Homes Production Grant funding. This program takes a comprehensive approach to address housing-related hazards including electrical issues, mold, water intrusion, lead paint, allergens, asthma, carbon monoxide, home safety, pesticides, and radon. This program will be available to low-income renters and homeowners to maximize the number of vulnerable residents protected from housing-related environmental health and safety hazards. It is anticipated that this program will launch in mid-2025.
- **Older Adult Home Modification Program Grant (OAHMP):** In January 2025, the City was awarded $2.2 million in grant funding to establish the Older Adult Home Modification Program, designed to enhance the safety and functionality of homes for eligible low-income senior homeowners and renters aged 62 and older. The program aims to improve overall safety, increase accessibility, and support residents' ability to maintain independence, empowering them to age in place successfully. This program is also anticipated to be launched in mid-2025.
- **Aldea Apartments:** The Fontana Housing Authority has entered into a five-year lease agreement with Aldea Fontana, LLC for a 78-unit multifamily residential development. This agreement includes an option to purchase the property at the conclusion of the lease term. The development will be utilized to provide affordable housing opportunities for low to moderate-income households within the City of Fontana.

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 205,129	$ -	$ -	$ -	$ -	$ 205,129
291	Housing Authority AB 1486	3,543,090	-	-	-	-	3,543,090
295	Permanent Local Hsg Alloc	-	644,670	-	(644,670)	-	-
297	Housing Authority - LMIHF	11,482,091	751,000	-	(313,570)	-	11,919,521
	Total Special Revenue Funds	**$ 15,230,310**	**$ 1,395,670**	**$ -**	**$ (958,240)**	**$ -**	**$ 15,667,740**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 1,298,559	$ 247,350	$ -	$ (168,360)	$ -	$ 1,377,549
698	Affordable Housing Trust	4,812,691	1,825,000	-	(30,500)	-	6,607,191
	Total Capital Project Funds	**$ 6,111,250**	**$ 2,072,350**	**$ -**	**$ (198,860)**	**$ -**	**$ 7,984,740**
TOTAL HOUSING AUTHORITY FUNDS		**$ 21,341,560**	**$ 3,468,020**	**$ -**	**$ (1,157,100)**	**$ -**	**$ 23,652,480**

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 205,129	$ -	$ -	$ -	$ -	$ 205,129
291	Housing Authority AB 1486	3,543,090	-	-	-	-	3,543,090
297	Housing Authority - LMIHF	11,919,521	751,000	-	(445,040)	-	12,225,481
	Total Special Revenue Funds	**$ 15,667,740**	**$ 751,000**	**$ -**	**$ (445,040)**	**$ -**	**$ 15,973,700**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 1,377,549	$ 247,350	$ -	$ (168,360)	$ -	$ 1,456,539
698	Affordable Housing Trust	6,607,191	1,825,000	-	(30,500)	-	8,401,691
	Total Capital Project Funds	**$ 7,984,740**	**$ 2,072,350**	**$ -**	**$ (198,860)**	**$ -**	**$ 9,858,230**
TOTAL HOUSING AUTHORITY FUNDS		**$ 23,652,480**	**$ 2,823,350**	**$ -**	**$ (643,900)**	**$ -**	**$ 25,831,930**

Fund Revenue Summary

Fund		2022/2023 Actual	2023/2024 Actual	2024/2025 Current Budget	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
Housing Authority		**$ 3,213,223**	**$ 5,875,125**	**$ 5,040,875**	**$ 3,468,020**	**(31.20%)**	**$ 2,823,350**	**(18.59%)**
Special Revenue Funds		**618,484**	**2,763,723**	**4,013,525**	**1,395,670**	**(65.23%)**	**751,000**	**(46.19%)**
290	Housing Successor-Low/Mod	1,535	8,467	-	-	0.00%	-	0.00%
291	Housing Authority AB 1486	26,510	146,248	-	-	0.00%	-	0.00%
295	Permanent Local Hsg Alloc	339,522	1,777,459	3,562,525	644,670	(81.90%)	-	(100.00%)
297	Housing Authority - LMIHF	250,917	831,549	451,000	751,000	66.52%	751,000	0.00%
Capital Projects Funds		**2,594,739**	**3,111,402**	**1,027,350**	**2,072,350**	**101.72%**	**2,072,350**	**0.00%**
697	Fontana Housing Authority	160,457	408,614	217,350	247,350	13.80%	247,350	0.00%
698	Affordable Housing Trust	2,434,282	2,702,788	810,000	1,825,000	125.31%	1,825,000	0.00%
Total All Entities		**$ 3,213,223**	**$ 5,875,125**	**$ 5,040,875**	**$ 3,468,020**	**(31.20%)**	**$ 2,823,350**	**(18.59%)**

Housing Authority Revenue
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Housing Authority Revenue Detail						
Special Revenue Funds						
290 - Housing Successor-Low/Mod						
6310	Interest - Investments	$ 192	$ 3,908	$ -	$ -	$ -
6320	FMV Adjustment	1,343	4,559	-	-	-
	Total Housing Successor-Low/Mod	**$ 1,535**	**$ 8,467**	**$ -**	**$ -**	**$ -**
291 - Housing Authority AB 1486						
6310	Interest - Investments	$ 3,313	$ 67,507	$ -	$ -	$ -
6320	FMV Adjustment	23,197	78,741	-	-	-
	Total Housing Authority AB 1486	**$ 26,510**	**$ 146,248**	**$ -**	**$ -**	**$ -**
295 - Permanent Local Hsg Alloc						
5328	Grant Reimbursement	$ 339,522	$ 1,768,014	$ 3,562,525	$ 644,670	$ -
6450	Miscellaneous Income	-	9,445	-	-	-
	Total Permanent Local Hsg Alloc	**$ 339,522**	**$ 1,777,459**	**$ 3,562,525**	**$ 644,670**	**$ -**
297 - Housing Authority - LMIHF						
6310	Interest - Investments	$ 12,494	$ 307,096	$ -	$ 300,000	$ 300,000
6313	Interest - Housing Notes	-	109,268	250,000	250,000	250,000
6320	FMV Adjustment	110,484	340,597	-	-	-
6332	Misc Rents/Leases	-	-	75,000	75,000	75,000
6450	Miscellaneous Income	127,939	74,588	126,000	126,000	126,000
	Total Housing Authority - LMIHF	**$ 250,917**	**$ 831,549**	**$ 451,000**	**$ 751,000**	**$ 751,000**

Housing Authority Revenue – continued
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Capital Projects Funds						
697 - Fontana Housing Authority						
6310	Interest - Investments	$ 85	$ 23,227	$ -	$ 30,000	$ 30,000
6313	Interest - Housing Notes	-	113,896	55,000	55,000	55,000
6316	Interest - Lease Cell Tower	16,846	17,173	-	-	-
6317	Interest - Lease Housing	30,574	212,521	-	-	-
6320	FMV Adjustment	10,069	23,830	-	-	-
6330	Leases - Cell Towers	28,345	28,345	27,300	27,300	27,300
6332	Misc Rents/Leases	58,585	(48,484)	125,000	125,000	125,000
6450	Miscellaneous Income	15,953	38,106	10,050	10,050	10,050
	Total Fontana Housing Authority	**$ 160,457**	**$ 408,614**	**$ 217,350**	**$ 247,350**	**$ 247,350**
698 - Affordable Housing Trust						
5257	Housing Fee-Resident SFD	$ 354,474	$ 739,714	$ 400,000	$ 750,000	$ 750,000
5258	Housing Fee-Resident MFD	454,457	315,210	125,000	320,000	320,000
5259	Housing Fee-Comm Office	-	-	20,000	20,000	20,000
5262	Housing Fee-Comm Retail	203,809	61,841	100,000	200,000	200,000
5263	Housing Fee-Indust MFG	623	23,100	40,000	40,000	40,000
5264	Housing Fee-Indust Ware	117,542	234,319	125,000	250,000	250,000
5328	Grant Reimbursement	1,250,894	-	-	-	-
6310	Interest - Investments	8,770	127,035	-	125,000	125,000
6320	FMV Adjustment	13,607	123,861	-	-	-
6450	Miscellaneous Income	30,106	115,538	-	120,000	120,000
6830	Contribution From City	-	962,170	-	-	-
	Total Affordable Housing Trust	**$ 2,434,282**	**$ 2,702,788**	**$ 810,000**	**$ 1,825,000**	**$ 1,825,000**

Expenditure Summary

Fund		2022/2023 Actual	2023/2024 Actual	2024/2025 Current Budget	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
Housing Authority		**$ 2,145,168**	**$ 2,411,357**	**$ 11,187,411**	**$ 1,157,100**	**(89.66%)**	**$ 643,900**	**(44.35%)**
Special Revenue Funds		**1,423,084**	**909,810**	**7,396,029**	**958,240**	**(87.04%)**	**445,040**	**(53.56%)**
295	Permanent Local Hsg Alloc	889,004	935,523	3,515,209	644,670	(81.66%)	0	(100.00%)
297	Housing Authority - LMIHF	534,080	-25,713	3,880,820	313,570	(91.92%)	445,040	41.93%
Capital Projects Funds		**722,084**	**1,501,547**	**3,791,382**	**198,860**	**(94.75%)**	**198,860**	**0.00%**
697	Fontana Housing Authority	169,398	58,253	189,840	168,360	(11.31%)	168,360	0.00%
698	Affordable Housing Trust	552,686	1,443,294	3,601,542	30,500	(99.15%)	30,500	0.00%
Total All Entities		**$ 2,145,168**	**$ 2,411,357**	**$ 11,187,411**	**$ 1,157,100**	**(89.66%)**	**$ 643,900**	**(44.35%)**

Agency Summary

Fund	Name	2022/2023 Actual	2023/2024 Actual	2024/2025 Current Budget	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
295	Permanent Local Hsg Alloc	623,652	935,523	3,515,209	644,670	(81.66%)	0	(100.00%)
295	Permanent Local Hsg Alloc	265,352	-	-	-	0.00%	-	0.00%
297	Housing Authority - LMIHF	534,080	(25,713)	3,880,820	313,570	(91.92%)	445,040	41.93%
697	Fontana Housing Authority	169,398	58,253	189,840	168,360	(11.31%)	168,360	0.00%
698	Affordable Housing Trust	552,686	1,443,294	3,601,542	30,500	(99.15%)	30,500	0.00%
	TOTAL OTHER FUNDS	**2,145,168**	**2,411,357**	**11,187,411**	**1,157,100**	**(89.66%)**	**643,900**	**(44.35%)**
	TOTAL DEVELOPMENT SERVICES ADMIN	**$ 2,145,168**	**$ 2,411,357**	**$ 11,187,411**	**$ 1,157,100**	**(89.66%)**	**$ 643,900**	**(44.35%)**
	Total Budgeted Full-Time Positions	**5.00**	**1.75**	**2.75**	**0.95**	(65.45%)	**2.10**	121.05%

Fund: 295 PERMANENT LOCAL HSG ALLOC **Division: HOUSING DEVELOPMENT**

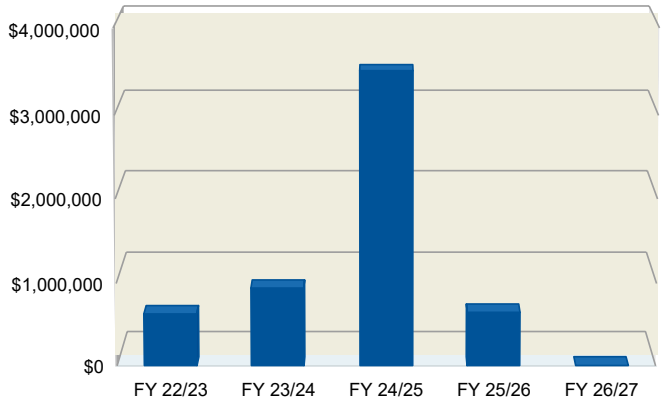
Mission Statement

To continue to pursue financing alternatives to help actively improve, increase and develop quality 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/constructing affordable housing units
- To continue to serve the Homeless population with supportive services
- Unspent project funding in FY 2024-25 will carry forward into FY 2025-26 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 22,645	$ 35,771	$ 248,180	$ 128,930	(48.05%)	$ 183,960	42.68%
Operating Costs	$ 320	$ 33,484	$ 1,421,408	$ (64,560)	(104.54%)	$ (162,700)	152.01%
Contractual Services	$ 2,783	$ 12,884	$ 721,015	$ 568,210	(21.19%)	$ (36,000)	(106.34%)
Internal Services Charges	$ 795	$ 2,655	$ 13,700	$ 12,090	(11.75%)	$ 14,740	21.92%
Capital Expenditure	$ 597,109	$ 850,729	$ 1,110,906	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 623,652**	**$ 935,523**	**$ 3,515,209**	**$ 644,670**	**(81.66%)**	**$ -**	**(100.00%)**
Annual Percentage Change		50.01%	275.75%	(81.66%)		(100.00%)	
Budgeted Staffing Level (FTEs)	-	0.65	0.65	0.90		1.20	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 297 HOUSING AUTHORITY - LMIHF

Division: HOUSING DEVELOPMENT

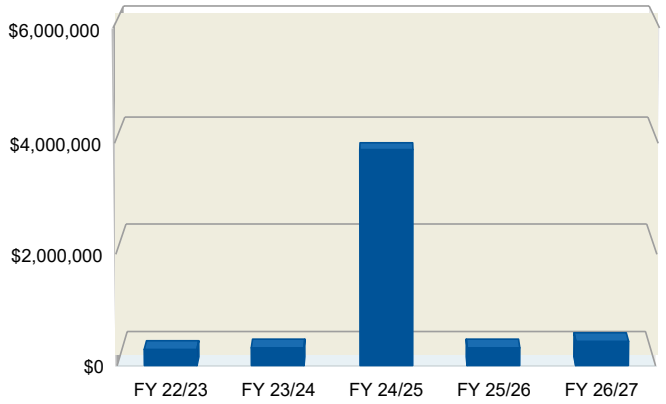
Mission Statement

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
- Awaiting the award of tax credits with Developer for the purchase and development of Courtplace in South Fontana
- To continue the 5 year lease of Aldea Apartments with the option to purchase
- Unspent project funding in FY 2024-2025 will carry forward into FY 2025-2026 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Personnel Services	$ 140,960	$ 115,018	$ 103,798	$ 11,840	(88.59%)	$ 137,270	1059.38%
Operating Costs	$ 38,784	$ 104,633	$ 167,450	$ 165,150	(1.37%)	$ 165,150	0.00%
Contractual Services	$ 55,955	$ 81,142	$ 156,500	$ 136,000	(13.10%)	$ 136,000	0.00%
Internal Services Charges	$ 5,965	$ 17,682	$ 3,060	$ 580	(81.05%)	$ 6,620	1041.38%
Capital Expenditure	$ -	$ -	$ 600,000	$ -	(100.00%)	$ -	0.00%
Debt Service	$ -	$ -	$ 2,850,012	$ -	(100.00%)	$ -	0.00%
Contributions To	$ 56,600	$ 4,887	$ -	$ -	0.00%	$ -	0.00%
Total Expenditures	**$ 298,264**	**$ 323,362**	**$ 3,880,820**	**$ 313,570**	**(91.92%)**	**$ 445,040**	**41.93%**
Annual Percentage Change		8.41%	1100.15%	(91.92%)		(88.53%)	
Budgeted Staffing Level (FTEs)	5.00	1.10	2.10	0.05		0.90	

Fund: 697 FONTANA HOUSING AUTHORITY **Division: HOUSING DEVELOPMENT**

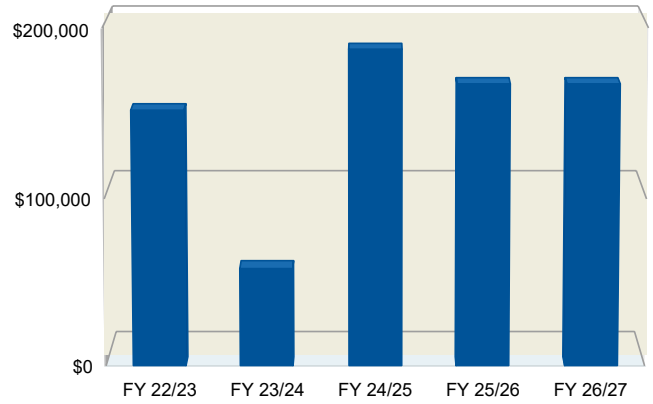
Mission Statement

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 13,994	$ 37,365	$ 54,860	$ 54,860	0.00%	$ 54,860	0.00%
Contractual Services	$ 45,276	$ 688	$ 113,500	$ 113,500	0.00%	$ 113,500	0.00%
Contributions To	$ 93,500	$ 20,200	$ 20,200	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 152,770**	**$ 58,253**	**$ 188,560**	**$ 168,360**	**(10.71%)**	**$ 168,360**	**0.00%**
Annual Percentage Change		(61.87%)	223.69%	(10.71%)		(10.71%)	

DEVELOPMENT SERVICES ADMIN DEPARTMENT — DIVISION BUDGET SUMMARY

Fund: 698 AFFORDABLE HOUSING TRUST — **Division: HOUSING DEVELOPMENT**

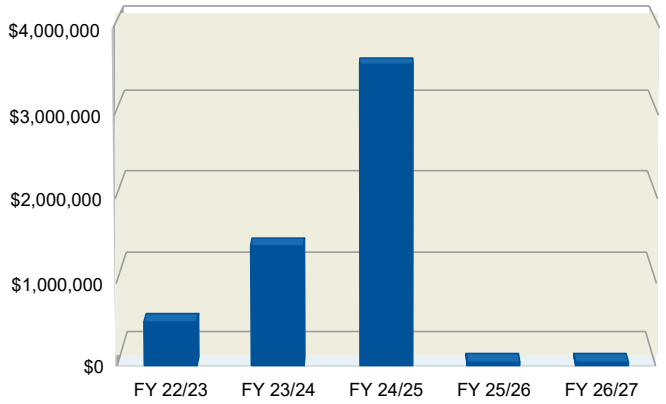
Mission Statement

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
- Awaiting the award of tax credits with Developer for the purchase and development of Courtplace in South Fontana
- To continue the 5 year lease of Aldea Apartments with the option to purchase
- Unspent project funding in FY 2024-2025 will carry forward into FY 2025-2026 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 57,174	$ 1,095,414	$ 41,624	$ 30,500	(26.72%)	$ 30,500	0.00%
Contractual Services	$ 461,869	$ 344,830	$ 629,868	$ -	(100.00%)	$ -	0.00%
Debt Service	$ -	$ -	$ 2,927,000	$ -	(100.00%)	$ -	0.00%
Contributions To	$ -	$ 3,050	$ 3,050	$ -	(100.00%)	$ -	0.00%
Total Expenditures	**$ 519,043**	**$ 1,443,294**	**$ 3,601,542**	**$ 30,500**	**(99.15%)**	**$ 30,500**	**0.00%**
Annual Percentage Change		178.07%	149.54%	(99.15%)		(99.15%)	

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 2023-2024	Estimated 2024-2025	Target 2025-2026	Target 2026-2027	Department Goal
To raise funds annually in support of various projects and programs:					
Amount of funds raised	$500	$500	$500	$500	1,2

ACCOMPLISHMENTS

- Hosted three events for Mayor's Education Coalition, yielding approximately 275 student participants
- Hosted our first Annual Business Summit

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2025/2026

		Estimated Fund Balance June 30, 2025	Budget				Projected Fund Balance June 30, 2026
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
299	Community Foundation	$ 455,497	$ 2,500	$ -	$ (76,400)	$ -	$ 381,597
	Total Special Revenue Funds	**$ 455,497**	**$ 2,500**	**$ -**	**$ (76,400)**	**$ -**	**$ 381,597**

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
299	Community Foundation	$ 381,597	$ 2,500	$ -	$ (76,600)	$ -	$ 307,497
	Total Special Revenue Funds	**$ 381,597**	**$ 2,500**	**$ -**	**$ (76,600)**	**$ -**	**$ 307,497**

Community Foundation Revenue
Five-Year Summary

		2022 / 2023 Actuals	2023 / 2024 Actuals	2024 / 2025 Current Budget	2025 / 2026 New Budget	2026 / 2027 New Budget
Community Foundation Revenue Detail						
Special Revenue Funds						
299 - Community Foundation						
6310	Interest - Investments	$ 693	$ 9,336	$ -	$ -	$ -
6320	FMV Adjustment	3,357	11,283	-	-	-
6425	Donations	7,000	10,000	2,500	2,500	2,500
	Total Community Foundation	**$ 11,050**	**$ 30,619**	**$ 2,500**	**$ 2,500**	**$ 2,500**

Expenditure Summary

Fund	2022/2023 Actual	2023/2024 Actual	2024/2025 Current Budget	2025/2026 New Budget	% Change From Prior Year	2026/2027 New Budget	% Change From Prior Year
Community Foundation	**$ 7,912**	**$ 36,705**	**$ 28,798**	**$ 76,400**	**165.30 %**	**$ 76,600**	**0.26 %**
Special Revenue Funds	**7,912**	**36,705**	**28,798**	**76,400**	**165.30 %**	**76,600**	**0.26 %**
299 Community Foundation	7,912	36,705	28,798	76,400	165.30%	76,600	0.26%
Total All Entities	**$ 7,912**	**$ 36,705**	**$ 28,798**	**$ 76,400**	**165.30%**	**$ 76,600**	**0.26%**

Fund: 299 COMMUNITY FOUNDATION **Division: CITY MANAGER**

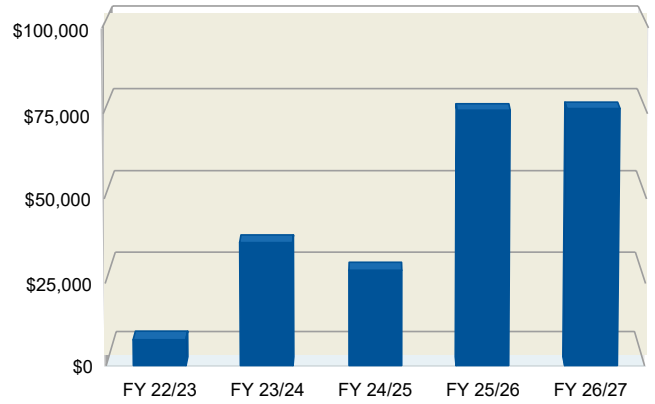
Mission Statement

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 22/23	FY 23/24	Current FY 24/25	New FY 25/26	% Change From Prior Year	New FY 26/27	% Change From Prior Year
Expenditure Category							
Operating Costs	$ 7,912	$ 27,500	$ -	$ 14,000	0.00%	$ 14,000	0.00%
Contractual Services	$ -	$ 2,585	$ 22,178	$ 59,100	166.48%	$ 59,100	0.00%
Contributions To	$ -	$ 6,620	$ 6,620	$ 3,300	(50.15%)	$ 3,500	6.06%
Total Expenditures	**$ 7,912**	**$ 36,705**	**$ 28,798**	**$ 76,400**	**165.30%**	**$ 76,600**	**0.26%**
Annual Percentage Change		363.92%	(21.54%)	165.30%		165.99%	



Appendices

- Financial Structure
- Financial Policies
- Constitutional Spending Limit
- Long-Term Debt
- Employee Compensation and Benefits
- Position History
- Guide to Funds
- 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

BASIS 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.

The following funds are not appropriated but are included in the City's audited financial statements:

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.

ORGANIZATION UNIT

The Organization 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.

DEPARTMENT/FUND RELATIONSHIPS

This chart presents each budgetary unit's relationship to the City of Fontana budgetary funds.

	Governmental Funds					Proprietary Funds	
Department	**General Fund**	**Other General Fund**	**Special Revenue Funds**	**Debt Service**	**Capital Project Funds**	**Internal Service Funds**	**Enterprise Funds**
City Administration	X	X	X		X		
Human Resources	X	X	X				
Administrative Services	X	X	X		X		
City Clerk	X						
Community Services	X	X	X				
Innovation & Technology	X	X	X		X		X
Finance	X	X	X	X	X		X
Development Services Admin	X	X	X		X	X	X
Building & Safety	X						
Planning	X	X	X		X		
Public Works & Engineering	X	X	X		X	X	X
Police	X	X	X		X		

Total Annual Budget
Fiscal Year 2025-26
$395,022,180

Modified Basis of Budgeting

GENERAL FUND

$153,758,210

OTHER GENERAL FUNDS
$34,800,970

102	City Technology	8,721,320
103	Facility Maintenance	9,606,030
104	Office of Emergency Svcs	123,340
105	KFON	293,790
106	Self-Insurance	10,392,890
107	Retiree Medical Benefits	2,813,960
108	Supplemental Retirement	36,410
110	GF Operating Projects	2,421,950
115	Lease-Fire	-
125	Storm Water Compliance	391,280

MAJOR FUNDS (see pgs. 521 & 529 for definition)

101 General Fund
210 Fontana Fire District

SPECIAL REVENUE FUND
$136,003,940

201	Muni Svcs Fiscal Impact	-
210	Fontana Fire District	72,142,990
211	FFD - CFD 2002-2	-
221	Federal Seizure Treasury	75,000
222	Crime Prev Asset Seizure	18,000
223	Federal Asset Seizure	2,683,370
224	State Asset Seizure	67,820
225	PD Traffic Safety	303,960
226	Opioid Settlement	-
241	Air Quality Mgmt Dist	-
243	Traffic Safety	52,760
245	Measure I 2010-2040 Reimb	-
246	Measure I 2010-2040 Local	3,876,260
281	Gas Tax (State)	5,734,100
282	Solid Waste Mitigation	3,041,870
283	Road Maintenance & Rehab	5,620,530
295	Permanent Local Hsg Alloc	644,670
297	Housing Authority - LMIHF	313,570
299	Community Foundation	76,400
301	Grants	48,110
302	ARPA 2021	-
303	TDA/Article 3	-
304	ARPA - County	-
321	Fed Law Enf Block Grant	-
322	State COPS AB 3229	586,520
362	CDBG	2,064,420
363	HOME	600,000
385	After School Program	4,138,900
386	ASES ELO-P Grant	12,686,690
387	ASES ELO-P TK Grant	-
395-398	Lardscape Maint Dist-icts	6,665,730
399	LLMD #3 Hunter's Ridge	35,660
401	CFD #1 Southridge Village	4,424,980
403	CFD #6-3A Bellgrove II	172,140
404	CFD #6-2 N Morningside	105,660
405	CFD #6-1 Stratham	148,440
406-512	CFD #69M	9,675,390

DEBT SERVICE FUNDS
$3,991,500

580	General Debt Service	3,991,500

CAPITAL PROJECT FUNDS
$24,983,520

601	Capital Reinvestment	2,656,560
602	Capital Improvement	-
603	Future Capital Projects	-
604	Capital Project -TUT	21,370,380
610	Fire Capital Projects	767,780
620	San Sevaine Flood Control	-
622	Storm Drain	45,810
623	Sewer Expansion	-
630	Circulation Mitigation	12,590
631	Fire Assessment	-
632	General Government	-
633	Landscape Medians	-
634	Library Cap Improvement	-
635	Parks Development	-
636	Police Capital Facilities	130,400
657	CFD #31 Citrus Heights No	-
664	CFD #86 Etiwanda Ridge	-
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	-
671	CFD #106 MountainView	-
672	CFD #99 The Retreat	-
673	CFD #100 Victoria	-
674	CFD #111 Monterado	-
675	CFD#107 Highland	-
676	CFD#109 Narra Hills	
677	CFD #112 The Gardens Phase One	
697	Fontana Housing Authority	
698	Affordable Housing Trust	

Accrual Basis of Budgeting

INTERNAL SERVICE FUND
$12,136,050

751	Fleet Operations	12,136,050

ENTERPRISE FUNDS
$29,149,130

701	Sewer Maint & Operations	27,157,140
702	Sewer Capital Projects	136,620
703	Sewer Replacement	1,855,370
720	Stage Red	-

Total Annual Budget
Fiscal Year 2026-27
$401,954,750

Modified Basis of Budgeting

GENERAL FUND

$160,029,210

OTHER GENERAL FUNDS
$34,423,280

102	City Technology	8,914,690
103	Facility Maintenance	9,895,950
104	Office of Emergency Svcs	60,880
105	KFON	301,590
106	Self-Insurance	10,726,600
107	Retiree Medical Benefits	2,813,620
108	Supplemental Retirement	36,390
110	GF Operating Projects	1,271,060
115	Lease-Fire	-
125	Storm Water Compliance	402,500

MAJOR FUNDS (see pgs. 521 & 529 for definition)

101 General Fund
210 Fontana Fire District

SPECIAL REVENUE FUND
$137,869,230

201	Muni Svcs Fiscal Impact	-
210	Fontana Fire District	74,411,050
211	FFD - CFD 2002-2	-
221	Federal Seizure Treasury	75,000
222	Crime Prev Asset Seizure	18,000
223	Federal Asset Seizure	2,681,800
224	State Asset Seizure	68,990
225	PD Traffic Safety	303,930
226	Opioid Settlement	-
241	Air Quality Mgmt Dist	-
243	Traffic Safety	53,430
245	Measure I 2010-2040 Reimb	-
246	Measure I 2010-2040 Local	3,381,650
281	Gas Tax (State)	5,873,910
282	Solid Waste Mitigation	3,125,240
283	Road Maintenance & Rehab	5,800,000
295	Permanent Local Hsg Alloc	-
297	Housing Authority - LMIHF	445,040
299	Community Foundation	76,600
301	Grants	(37,340)
302	ARPA 2021	-
303	TDA/Article 3	-
304	ARPA - County	-
321	Fed Law Enf Block Grant	-
322	State COPS AB 3229	472,740
362	CDBG	2,067,060
363	HOME	600,000
385	After School Program	4,129,500
386	ASES ELO-P Grant	12,671,270
387	ASES ELO-P TK Grant	-
395-398	Lardscape Maint Dist-icts	6,706,370
399	LLMD #3 Hunter's Ridge	36,730
401	CFD #1 Southridge Village	4,167,170
403	CFD #6-3A Bellgrove II	176,580
404	CFD #6-2 N Morningside	108,200
405	CFD #6-1 Stratham	151,500
406-512	CFD #69M	10,304,810

DEBT SERVICE FUNDS
$3,989,230

580	General Debt Service	3,989,230

CAPITAL PROJECT FUNDS
$24,927,080

601	Capital Reinvestment	2,659,780
602	Capital Improvement	-
603	Future Capital Projects	-
604	Capital Project -TUT	22,009,920
610	Fire Capital Projects	97,620
620	San Sevaine Flood Control	-
622	Storm Drain	47,180
623	Sewer Expansion	-
630	Circulation Mitigation	12,580
631	Fire Assessment	-
632	General Government	-
633	Landscape Medians	-
634	Library Cap Improvement	-
635	Parks Development	-
636	Police Capital Facilities	100,000
657	CFD #31 Citrus Heights No	-
664	CFD #86 Etiwanda Ridge	-
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	-
671	CFD #106 MountainView	-
672	CFD #99 The Retreat	-
673	CFD #100 Victoria	-
674	CFD #111 Monterado	-
675	CFD#107 Highland	-
676	CFD#109 Narra Hills	
677	CFD #112 The Gardens Phase One	
697	Fontana Housing Authority	
698	Affordable Housing Trust	

Accrual Basis of Budgeting

INTERNAL SERVICE FUND
$11,159,670

751	Fleet Operations	11,159,670

ENTERPRISE FUNDS
$29,358,190

701	Sewer Maint & Operations	27,331,400
702	Sewer Capital Projects	138,090
703	Sewer Replacement	1,888,700
720	Stage Red	-

Financial Policies

This budget has been developed in accordance with the City's adopted financial policies, ensuring compliance with GFOA best practices and supporting long-term fiscal sustainability.

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.
- Adoption of the budget requires a majority Council vote (3 of 5 council members).
- 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.
- The City monitors departmental expenditures on a monthly basis to ensure conformity to budgets.

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 project its annual revenues by an objective and thorough analytical process.
- 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.
- The City will review fees/charges annually and design or modify revenue systems to include provisions that automatically allow charges to grow at a rate that keeps pace with the cost of providing the service.

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 $75,000 or less may be performed by the agency's own workforce, negotiated contract or purchase order; and
- Public Works Projects of $220,000 or less may be contracted by informal procedures.
- Public Works Projects of $220,001 or more need a Formal Bid process.

GENERAL FUND RESERVE POLICY

The General Fund is the City's primary operating fund. It is not connected to any one specific revenue source and pays for general services provided by the City as well as public safety and capital improvements. A vital attribute of a financially stable organization is having appropriate level of reserves to allow the City to mitigate current and future financial risks resulting from economic instability or catastrophic loss.

The City shall establish and maintain adequate financial reserves to prepare for the impact that economic cycles, and physical disasters may have upon essential services to the public and ensure annual fluctuations in revenue do not impede the City's ability to meet expenditure obligations. These reserves may be programmed in committed, assigned, our unassigned fund balance categories.

General Fund Committed Fund Balance. The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal period; however, the amount can be determined subsequently. The City shall maintain two General Fund Committed Fund Balances:

Financial Policies – continued

- General Fund Contingency Reserve shall have committed fund balance to mitigate financial risks associated with unforeseen or unexpected revenue shortfalls due to changes in the economic environment and to mitigate costs associated with public emergencies such as natural disasters or other catastrophic events. In times of economic downturn, if revenues are insufficient to meet the normal operating requirements of essential services or in the event of extreme, one-time events, such as earthquakes, fires, floods, civil disturbance, and terrorist attacks, funds contained in the Contingencies Reserve may be used if authorized by two-thirds vote of the City Council. Following sound financial practices and adhering to the GFOA recommendation, the City commits to maintain a minimum level of 40% (or 4.8 months) of adopted operating expenditures, with a goal of reaching 50% over time in Contingency Reserves.
- General Fund Operating Reserves shall have a committed fund balance to provide one-time funding for unexpected or unprogrammed operational needs and may be used in authorized by a majority vote of the City Council. Operating reserves shall have a committed fund balance of $3.0 million.

Assigned Fund Balance. Amounts that are constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed, are considered as Assigned Fund Balance. City Manager has the authority to assign amounts for specific purposes. Assigned Fund Balance could include:

- Encumbrances – goods and services on purchase orders and contracts that are to be delivered.
- Carryover – appropriation by City Council for specific projects or programs that were not completed and not encumbered by fiscal year-end.
- GASB 31 Gain – unrealized investment gains that have been recorded in the financial statement in accordance with governmental accounting standards.
- Set Asides – amount designated for certain capital replacement, reduction of debt, special events or non-recurring expenditure needs of the City.

Unassigned Fund Balance. Unassigned fund balance results from when fund balance exceeds the combined total of non-spendable, restricted, committed and assigned fund balances. As the City is committed to prudent fiscal practices, upon final close of the fiscal year, any unassigned fund balance, less any encumbrances and budget being carried forward to the next fiscal year, shall be appropriated 50/50 between the prefunding of the City's pension unfunded liability and road improvements.

New Ongoing Revenue Allocation. A new general tax, an increase in the rate of an existing tax, a new lease of City property, or a new, clearly identifiable unrestricted revenue source not previously included in the City's budget, which generates at least $100,000 per year in revenue; and is expected to continue for at least a period of 20 years.

The Policy identifies four allocation categories for new revenue sources and include the following:

- Infrastructure and Equipment – included but not limited to the replacement, improvement and maintenance of facilities, transportation, utilities, waste management, communications, aviation, and technology projects.
- General Government Services – essential municipal services that are required for daily operations and community welfare.

The allocation of New Ongoing Revenues are to be determined as follows:

- Infrastructure and Equipment - 50%
- General Government Services – 50%

This policy shall be a policy of the City Council and is subject to change based on a four-fifths (4/5ths) vote of the Council.

Financial Policies – continued

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 Finance 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.

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 Finance Department shall prepare and submit a monthly investment report to the City Council within 30 days after the end of the reporting period.

Financial Policies – continued

COST ALLOCATION PLAN

The City's Cost Allocation Plan (CAP) is a critical financial management tool designed to allocate indirect costs from central service departments to the departments, funds, and programs that benefit from those services. Indirect Costs include expenses related to citywide administrative functions such as Finance, Human Resources, Information & Technology, Legal, City Manager's Office and Facilities Maintenance, among others. By distributing these costs in a fair and equitable manner, the CAP helps ensure transparency in service delivery and promotes sound fiscal management across all City operations.

The CAP supports several key objectives:

- Identify the full cost of providing City services;
- Ensure proper reimbursement to the General Fund from special revenue, enterprise, and grant-funded programs;
- Support cost recovery in grant applications, capital project planning, and fee studies;
- Provide accurate cost data to inform operational and budgetary decision-making.

The City allocates indirect costs using a combination of reasonable, measurable, and consistently applied bases. These include:

- Full-Time Equivalent (FTE) counts – used to allocate costs associated with Human Resources, IT, and administrative oversight;
- Square footage – used to allocate Facilities Maintenance and operational overhead;
- Historical expenditures – expenses from two years prior are used to allocate cost shares based on departmental activity levels during the allocation base year.

Using a historical cost base provides stability in cost estimates and reflects actual service utilization patterns. This approach helps mitigate volatility in departmental charges while maintaining a strong connection between cost allocation and operational impact.

The Cost Allocation Plan is reviewed and updated annually using audited financial data and current staffing information. Allocation bases are evaluated to ensure they:

- Are reasonable and consistently applied;
- Are supported by accurate, timely data;
- Provide an equitable reflection of the services received by each department; and
- Align with the organizational structure and service delivery model of the City.

The City's Cost Allocation plan supports informed decision-making by providing a clear understanding of service delivery costs and helps ensure compliance with grant requirements and cost reimbursement guidelines. The plan also supports interfund reimbursement to the General Fund for administrative support provided to enterprise, internal service and special revenue funds.

The City is committed to maintaining a transparent, defensible, and methodologically sound Cost Allocation Plan. By identifying the true cost of operations and allocating shared services equitably, the CAP supports long-term financial sustainability and enhances accountability in the use of public funds.

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 capita 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.

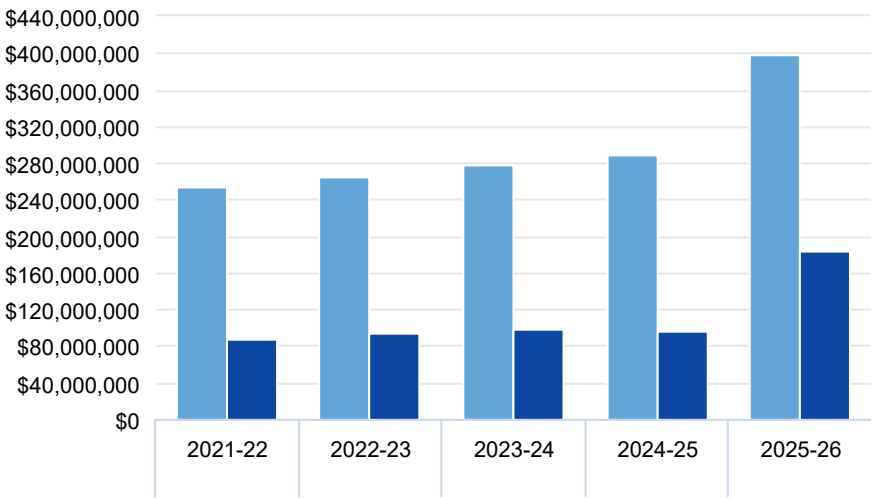
Using the population and per capita personal income data provided by the California Department of Finance, the City's appropriation limit for Fiscal Year 2025/26 is $397,779,254. Tax revenue budgeted for Fiscal Year 2025/26 that is subject to the appropriations limit totals $182,838,020, which includes $42.7 million in new revenue from the voter-approved Local Transactions and Use Tax (Measure T) passed in November 2024. Even with the inclusion of these additional proceeds of taxes, the City's budget remains $214,941,234 or 54% below the computed allowable limit. The difference represents the amount of tax revenue the city could appropriate if additional revenue becomes available, ensuring compliance with constitutional spending constraints.

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.

Resolution No. 2025-036 sets the City's Appropriations Limit (Gann Limit) for Fiscal Year 2025/26.

Appropriations Limit		
2024-25 Appropriations Limit		$370,164,949
2025-26 Adjustment Factors:		
Population (0.644)	1.0644	
Per capita income change (7.46%)	1.0746	
Total adjustment		1.0746
2025-26 Appropriations Limit		$397,779,254

Appropriations Subject to Limit	
Proceeds of taxes	$182,838,020
Less: qualified capital outlay	0
Appropriations subject to limit	$182,838,020
Percentage of Appropriations Limit used	46%



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, 2024, the City had bonded indebtedness of $49,425,000 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
2023/2024	215,465	$30,172,808,247	$55,293,712	0.18%	$257
2022/2023	213,851	27,019,305,360	57,368,689	0.21%	268
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	21,160,085,508	40,122,668	0.19%	188
2018/2019	212,078	19,666,430,280	41,400,191	0.21%	195
2017/2018	212,000	17,721,235,967	42,617,714	0.24%	201
2016/2017	212,786	16,819,161,359	43,785,237	0.26%	206
2015/2016	209,895	15,982,106,642	44,912,760	0.28%	214
2014/2015	204,312	15,224,465,093	47,050,283	0.31%	230

*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, 2024:

	Balance June 30, 2023	Additions	Retirements	Balance June 30, 2024	Amounts Due Within One Year	Amounts Due in More Than One Year
Governmental Activities:						
Lease Revenue Bonds	$ 51,255,000	$ -	$ 1,830,000	$ 49,425,000	$ 1,915,000	$ 47,510,000
Claims and judgments	22,584,976	7,258,966	7,510,598	22,333,344	6,190,443	16,142,901
Compensated absences	11,213,108	8,678,060	7,741,882	12,149,286	7,741,882	4,407,404
Loan payable - SANBAG	2,444,412	-	407,402	2,037,010	407,402	1,629,608
SBITA Liability	$ -	$ 2,459,222	$ 896,912	1,562,310	$ 912,594	$ 649,716
Lease Liability	$ 86,356	$ 161,022	$ 82,513	164,865	$ 55,889	$ 108,976
Total	**$ 87,583,852**	**$ 18,557,270**	**$ 18,469,307**	**$ 87,671,815**	**$ 17,223,210**	**$ 70,448,605**
			Unamortized bond premium	5,868,712	244977	5,623,735
				$ 93,540,527	**$ 17,468,187**	**$ 76,072,340**
Business-Type Activities:						
Compensated absences	$ 237,127	$ 167,499	$ 183,338	$ 221,288	$ 183,338	$ 37,950
Loans payable	4,842,202	-	894,466	$ 3,947,736	910,544	3,037,192
	$ 5,079,329	**$ 167,499**	**$ 1,077,804**	**$ 4,169,024**	**$ 1,093,882**	**$ 3,075,142**
				$ 97,709,551	**$ 18,562,069**	**$ 79,147,482**

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, 2024 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, 2024 was $.

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, 2024 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, 2024

	Year Ending June 30,	Lease Revenue Bonds	Loans Payable	SBITA/Lease Liability	Total
	2025	$ 4,000,450	$ 1,392,220	$ 1,006,786	$ 6,399,456
	2026	3,998,000	1,392,221	634,503	6,024,724
	2027	3,996,125	1,392,222	140,483	5,528,830
	2028	3,989,700	1,392,220	1,916	5,383,836
	2029	3,999,100	620,578	-	4,619,678
	2030-2034	19,925,375	-	-	19,925,375
	2035-2039	17,320,700	-	-	17,320,700
	2040-2044	6,671,600	-	-	6,671,600
	2045-2049	5,545,600	-	-	5,545,600
	2050-2052	3,324,200	-	-	3,324,200
		$ 72,770,850	**$ 6,189,461**	**$ 1,783,688**	**$ 80,743,999**
Less: interest		23,345,850	204,715	56,513	23,607,078
Add: unamortized bond premium		5,868,712	-		5,868,712
		$ 55,293,712	**$ 5,984,746**	**$ 1,727,175**	**$ 63,005,633**
Debt without a repayment schedule					$ 34,703,918
			Total principal balance		**$ 97,709,551**

Long-Term Debt - continued

Schedule of Payments on Long-Term Bond Debt
Fiscal Year 2025-26 and 2026-27

Due Date	Fund		Principal	Interest	Total
Fiscal Year 2025-26					
09/01/25	580	2014 Lease Revenue Refunding Bonds	$ 1,480,000	$ 581,900	$ 2,061,900
11/01/25	580	2021 Lease Revenue Bonds	525,000	433,100	958,100
03/01/26	580	2014 Lease Revenue Refunding Bonds	-	544,900	544,900
05/01/26	580	2021 Lease Revenue Bonds	-	422,600	422,600
			$ 2,005,000	**$ 1,982,500**	**$ 3,987,500**
Fiscal Year 2026-2027					
09/01/26	580	2014 Lease Revenue Refunding Bonds	1,555,000	544,900	2,099,900
11/01/26	580	2021 Lease Revenue Bonds	545,000	422,600	967,600
03/01/27	580	2014 Lease Revenue Refunding Bonds	-	506,025	506,025
05/01/27	580	2021 Lease Revenue Bonds	-	411,700	411,700
			$ 2,100,000	**$ 1,885,225**	**$ 3,985,225**

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 2025/26 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	9.62%	8% (City pays 5%)
Member hired before 1/1/13[2]	2% @ 55	9.62%	7%
Member hired after 1/1/13[2]	2% @ 62	9.62%	7.50%
Employer Unfunded Accrued Liability Contribution Amount (prepayment option):		$7,214,088	

Safety			
Entry Date:	**Retirement Formula**	**Employer Normal Cost Rate**	**Employee Contribution Amount**
Member hired before 7/1/11[1]	3% @ 50	20.68% (Employee pays 3%)	9% (City pays 9%)
Member hired before 1/1/13[2]	3% @ 55	20.68%	9%
Member hired after 1/1/13[2]	2.7% @ 57	20.68%	12.50%
Employer Unfunded Accrued Liability Contribution Amount (prepayment option):		$11,202,935	

(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 a specific amount based on their bargaining unit. Rates vary from $200 to $300 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 (4) 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.

Employee Compensation and Benefits – continued

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 City Hall, Management Confidential, Public Works, and Police Benefit Association bargaining units. For the Police Management and Police Officers Association bargaining groups, the maximum number of personnel leave hours that can be carried over from year to year is limited to a maximum of three (3.0) years accrued.

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.

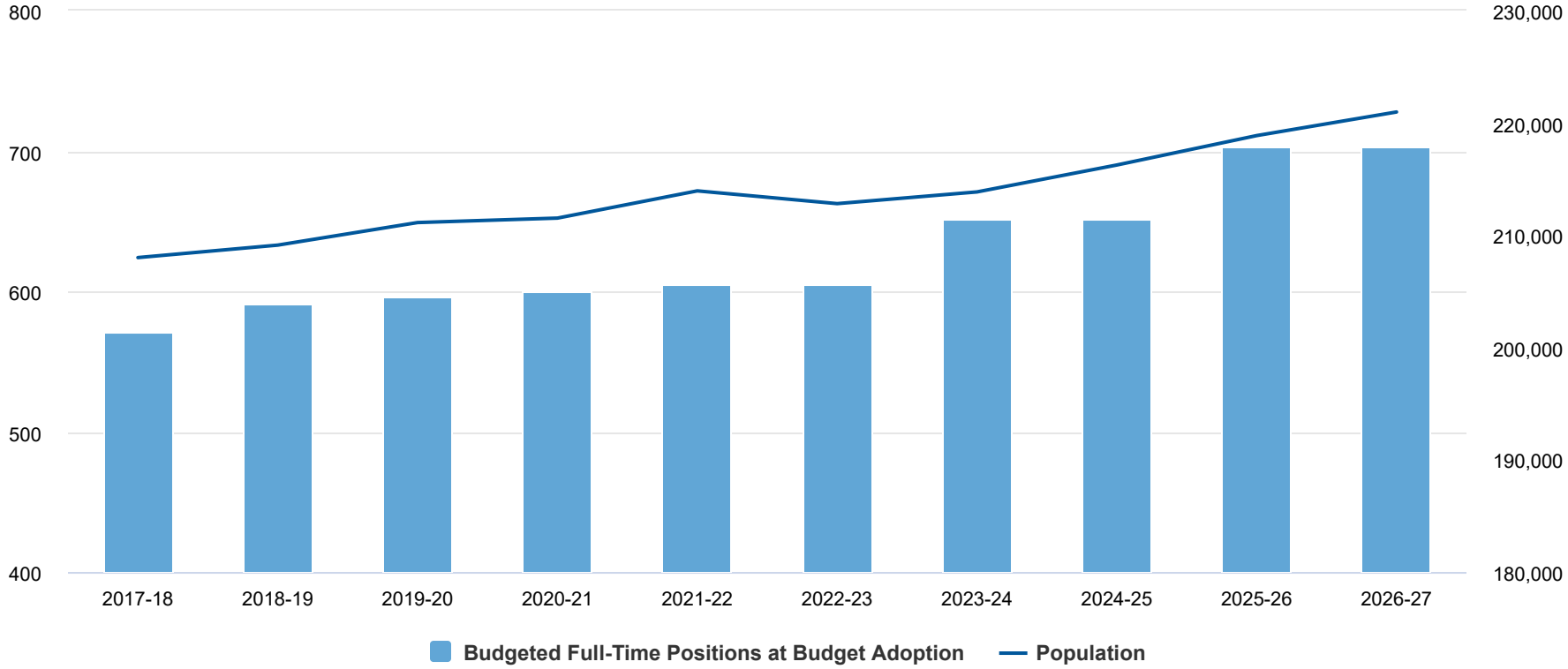
The City has a large number of non-classified (regular, seasonal, and temporary) part-time positions and corresponding salary table. With the enactment of California's New Paid Sick Leave Law (AB 1522), non-classified part-time employees who, on or after July 1, 2015 will presumably work in California 30 or more days within a year from the commencement of employment are entitled to 40 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 US BENCOR MidAmerica or, if eligible, the CalPERS retirement system.

Position History

Ten-Year History of Authorized Positions by Department

Department/Division	Adopted 2017-18	Adopted 2018-19	Adopted 2019-20	Adopted 2020-21	Adopted 2021-22	Adopted 2022-23	Adopted 2023-24	Adopted 2024-25	Current 2024-25	Adopted 2025-26	Adopted 2026-27
City Manager	4.00	5.00	5.00	5.00	6.00	6.00	7.00	7.00	7.00	12.00	12.00
Elected Officials	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Human Resources	8.00	9.00	9.00	9.00	9.00	9.00	12.00	12.00	14.00	14.00	14.00
Administrative Services	5.00	5.00	5.00	6.00	1.00	1.00	2.25	2.25	2.00	4.00	4.00
Office of the City Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Community Services	46.00	46.00	46.00	46.00	46.00	46.00	49.00	49.00	48.00	50.00	50.00
Information Technology	24.00	24.00	26.00	26.00	26.00	26.00	29.00	29.00	31.00	31.00	31.00
Finance	0.00	0.00	0.00	0.00	0.00	0.00	27.00	27.00	31.00	31.00	31.00
Management Services	22.00	22.00	22.00	23.00	23.00	23.00	0.00	0.00	0.00	0.00	0.00
Development Services	5.00	5.00	5.00	4.00	8.00	8.00	12.35	12.35	25.00	25.40	25.40
Building and Safety	0.00	0.00	0.00	0.00	15.00	15.00	19.00	19.00	21.00	24.25	24.25
Community Development	30.00	31.00	32.00	32.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning	0.00	0.00	0.00	0.00	17.00	17.00	18.00	18.00	18.00	18.00	18.00
Engineering	29.00	31.00	34.00	36.00	36.00	36.00	0.00	0.00	0.00	0.00	0.00
Public Works & Engineering	0.00	0.00	0.00	0.00	0.00	0.00	134.40	134.40	131.70	139.15	139.15
Public Works	94.00	95.00	96.00	96.00	96.00	96.00	0.00	0.00	0.00	0.00	0.00
Police	292.00	306.00	304.00	305.00	310.00	310.00	312.00	312.00	318.00	323.00	323.00
Fire	0.00	0.00	0.00	0.00	0.00	0.00	17.00	17.00	19.30	19.20	19.20
TOTAL FULL-TIME POSITIONS	**571.00**	**591.00**	**596.00**	**600.00**	**605.00**	**605.00**	**651.00**	**651.00**	**678.00**	**703.00**	**703.00**

Position History - continued



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 - to account for receipts from California's Opioid Settlements and Bankruptcies to be used for Opioid remediation efforts. This funding has Department of Health Care Services (DHCS) as the oversight agency

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.

Guide to Funds – continued

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.

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.

Guide to Funds – continued

365 Down Payment Assistance Program – to track expenditures for the HUD first time homebuyer assistance program.

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.

Guide to Funds – continued

424 Community Facilities District (CFD) #24M - to provide maintenance of street lights, landscaping, parks and parkways.

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.

Guide to Funds – continued

457 Community Facilities District (CFD) #57M - to provide maintenance of street lights, landscaping, parks and parkways.

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.

Guide to Funds – continued

488 Community Facilities District (CFD) #88 Sierra Crest II – to provide maintenance of street lights, landscaping, parks and parkways.

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) #112 The Gardens Phase I - to provide maintenance of street lights, landscaping, parks and parkways.

513 Community Facilities District (CFD) #113 - to provide maintenance of street lights, landscaping, parks and parkways.

514 Community Facilities District (CFD) #114M - to provide maintenance of street lights, landscaping, parks and parkways.

515 Community Facilities District (CFD) #115M - to provide maintenance of street lights, landscaping, parks and parkways.

516 Community Facilities District (CFD) #116M - 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.

Guide to Funds – continued

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.

604 Capital Project TUT – to account for moneys expended from the Transaction and Use Tax (Sales Tax Measure) on miscellaneous capital improvements.

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.

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.

Guide to Funds – continued

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.

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.

672 Community Facilities District (CFD) #99 The Retreat – to account for bond proceeds used to finance infrastructure improvements in The Retreat CFD.

673 Community Facilities District (CFD) #100 Victoria – to account for bond proceeds used to finance infrastructure improvements in the Victoria CFD.

674 Community Facilities District (CFD) #111 Monterado – to account for bond proceeds used to finance infrastructure improvements in the Monterado CFD.

675 Community Facilities District (CFD) #107 Highland – to account for bond proceeds used to finance infrastructure improvements in the Highland CFD.

676 Community Facilities District (CFD) #109 Narra Hills – to account for bond proceeds used to finance infrastructure improvements in the Narra Hills CFD.

677 Community Facilities District (CFD) #112 The Gardens Phase One – to account for bond proceeds used to finance infrastructure improvements in the Gardens Phase One 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.

Guide to Funds – continued

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.

720 Stage Red - to account for funds reserved for the operation and maintenance of the Stage Red Theater.

751 Fleet Operations - to account for motor vehicle services provided to the City's fleet used by the various departments.

Major Funds

The General Fund is always a major fund. In addition, governments may report as major funds whatever other individual funds they believe to be of particular importance to financial statements users (for instance, because of public interest).

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.

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
SRTS	Safe Route to School
STP	State Transportation Program
SWIP	Southwest Industrial Park
TCAC	Tax Credit Allocation Committee
TOT	Transient Occupancy Tax
TUT	Transactional Use Tax
UAL	Unfunded Accrued Liability
UPS	Uninterrupted Power System
UUT	Utility Users Tax
VCP	Vitrified Clay Pipe
VLF	Vehicle License Fee

Glossary

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.

Glossary – 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.

Glossary – 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.

Glossary – 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.

Glossary – 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.

Glossary – 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.

Glossary – 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 2025/26 and 2026/27.
- Resolution of the City Council of the City of Fontana establishing an appropriations limit of $397,779,254 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2025/26.
- Resolution of the City Council of the City of Fontana adopting the Fiscal Years 2025/26 – 2031/2032 Capital Improvement Program.
- Resolution of the Fontana Fire Protection District adopting the District's operating budget for Fiscal Years 2025/26 and 2026/27.
- Resolution of the Fontana Fire Protection District establishing an appropriations limit of $206,256,720 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2025/26.
- Resolution of the Fontana Housing Authority adopting the Authority's operating budget for Fiscal Years 2025/26 and 2026/27.
- Resolution of the Fontana Community Foundation adopting the Foundation's operating budget for Fiscal Years 2025/26 and 2026/27.

RESOLUTION NO. 2025 - 035

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA ADOPTING THE CITY'S OPERATING BUDGET FOR THE FISCAL YEARS 2025/26 AND 2026/27

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 2025/26 and 2026/27, submitted by the City Manager to the City Council, is herewith adopted for the City of Fontana for the Fiscal Years 2025/26 and 2026/27.

NOW, THEREFORE, be it also resolved, that the 2025/26 and 2026/27 Operating Budget Appropriations are as follows:

	2025/2026	2026/2027
General Fund	$153,758,210	$160,029,210
Other General Funds	$34,800,970	$34,423,280
Special Revenue Funds	$62,826,310	$62,936,540
Debt Service Funds	$3,991,500	$3,989,230
Capital Project Funds	$24,215,740	$24,829,460
Enterprise Funds	$29,149,130	$29,358,190
Internal Service Fund	$12,136,050	$11,159,670
Total Operating Budget	**$320,877,910**	**$326,725,580**

APPROVED AND ADOPTED this 10th day of June, 2025.

READ AND APPROVED AS TO LEGAL FORM:

/s/ Ruben Duran

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 10th day of June, 2025 by the following vote to wit:

AYES: Mayor Warren, Mayor Pro Tem Garcia, Council Members Cothran, Roberts and Sandoval

NOES:

ABSENT:

/s/ Germaine Key

City Clerk of the City of Fontana

ATTEST:

/s/ Acquanetta Warren

Mayor of the City of Fontana

/s/ Germaine Key

City Clerk

RESOLUTION NO. 2025 – 036

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA ESTABLISHING AN APPROPRIATIONS LIMIT OF $397,779,254 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2025/26

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 2025/26, and

WHEREAS, the City of Fontana has determined that said appropriations limit for Fiscal Years 2025/26 be established in the amount of $397,779,254, 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 10th day of June, 2025.

READ AND APPROVED AS TO LEGAL FORM:

/s/ Ruben Duran

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 10th day of June, 2025, by the following vote to-wit:

AYES: Mayor Warren, Mayor Pro Tem Garcia, Council Members Cothran, Roberts and Sandoval

NOES:

ABSENT:

/s/ Germaine Key

City Clerk of the City of Fontana

ATTEST:

/s/ Acquanetta Warren

Mayor of the City of Fontana

/s/ Germaine Key

City Clerk

RESOLUTION NO. 2025 – 038

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA, CALIFORNIA ADOPTING THE FISCAL YEARS 2025/26 - 2031/2032 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the Planning Commission has conducted a public hearing on the FY 2025/26 through 2029/2030 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 2025/26 and 2026/27 Fiscal Year Budget includes funding of FY 2025/26 and 2026/27 CIP projects.

NOW, THEREFORE, be it resolved, determined, and ordered by the City Council of the City of Fontana that the FY 2025/26 and 2026/27 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 2025/26 through 2029/2030 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 10th day of June, 2025.

READ AND APPROVED AS TO LEGAL FORM:

/s/ Ruben Duran

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 10th day of June, 2025, by the following vote to-wit:

AYES: Mayor Warren, Mayor Pro Tem Garcia, Council Members Cothran, Roberts and Sandoval

NOES:

ABSENT:

/s/ Germaine Key

City Clerk of the City of Fontana

ATTEST:

/s/ Acquanetta Warren

Mayor of the City of Fontana

/s/ Germaine Key

City Clerk

RESOLUTION NO. FFD 2025 – 001

A RESOLUTION OF THE FONTANA FIRE PROTECTION DISTRICT ADOPTING THE DISTRICT'S OPERATING BUDGET FOR THE FISCAL YEARS 2025/26 AND 2026/27

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 2025/26 and 2026/27, 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 2025/26 and 2026/27.

NOW, THEREFORE, be it also resolved, that the 2025/26 and 2026/27 Operating Budget Appropriations are as follows:

	2025/2026	2026/2027
Special Revenue Funds	$72,142,990	$74,411,050
Capital Project Funds	767,780	97,620
Total Operating Budget	**$72,910,770**	**$74,508,670**

APPROVED AND ADOPTED this 10th day of June, 2025.

READ AND APPROVED AS TO LEGAL FORM:

/s/ Ruben Duran

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 10th day of June, 2025, by the following vote to-wit:

AYES:

NOES:

ABSENT:

/s/ Germaine Key

City Clerk of the City of Fontana

/s/ Phillip Cothran

President of the Fontana Fire Protection District

ATTEST:

/s/ Germaine Key

Clerk of the Fontana Fire Protection District

RESOLUTION NO. FFD 2025 – 002

A RESOLUTION OF THE FONTANA FIRE PROTECTION DISTRICT ESTABLISHING AN APPROPRIATIONS LIMIT OF $206,256,720 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2025/26

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 2025/26, and

WHEREAS, the Fontana Fire Protection District has determined that said appropriations limit for Fiscal Years 2025/26 be established in the amount of $206,256,720, 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 10th day of June, 2025.

READ AND APPROVED AS TO LEGAL FORM:

/s/ Ruben Duran

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 10th day of June, 2025, by the following vote to-wit:

AYES: Mayor Warren, Mayor Pro Tem Garcia, Council Members Cothran, Roberts and Sandoval

NOES:

ABSENT:

/s/ Germaine Key

Secretary of the Fontana Fire Protection District

ATTEST:

/s/ Phillip Cothran

President of the Fontana Fire Protection District

/s/ Germaine Key

Secretary of the Fontana Fire Protection District

RESOLUTION NO. FHA 2025 - 002

A RESOLUTION OF THE FONTANA HOUSING AUTHORITY ADOPTING THE AUTHORITY'S OPERATING BUDGET FOR THE FISCAL YEARS 2025/26 AND 2026/27

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 2025/26 and 2026/27, submitted by the Executive Director, is hereby adopted.

NOW, THEREFORE, be it also resolved, that the 2025/26 and 2026/27 Operating Budget Appropriations are as follows:

	2025/2026	2026/2027
Special Revenue Funds	$958,240	$445,040
Capital Project Funds	198,860	198,860
Total Operating Budget	**$1,157,100**	**$643,900**

APPROVED AND ADOPTED this 10th day of June, 2025.

READ AND APPROVED AS TO LEGAL FORM:

/s/ Ruben Duran

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 10th day of June, 2025, by the following vote to-wit:

AYES:

NOES:

ABSENT:

/s/ Germaine Key

Secretary of the Fontana Housing Authority

ATTEST:

/s/ Peter Garcia

Chairperson of the Fontana Housing Authority

/s/ Germaine Key

Clerk of the Fontana Housing Authority

RESOLUTION NO. FCF 2025 – 001

A RESOLUTION OF THE FONTANA COMMUNITY FOUNDATION ADOPTING THE FOUNDATION'S OPERATING BUDGET FOR THE FISCAL YEARS 2025/26 AND 2026/27

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 2025/26 and 2026/27, 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 2025/26 and 2026/27.

NOW, THEREFORE, be it also resolved, that the 2025/26 and 2026/27 Operating Budget Appropriations are as follows:

	2025/2026	2026/2027
Fontana Community Foundation	$76,400	$76,600

APPROVED AND ADOPTED this 10th day of June, 2025.

READ AND APPROVED AS TO LEGAL FORM:

/s/ Ruben Duran

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 10th day of June, 2025, by the following vote to-wit:

AYES: Mayor Warren, Mayor Pro Tem Garcia, Council Members Cothran, Roberts and Sandoval

NOES:

ABSENT:

/s/ Germaine Key

Clerk of the Fontana Community Foundation

ATTEST:

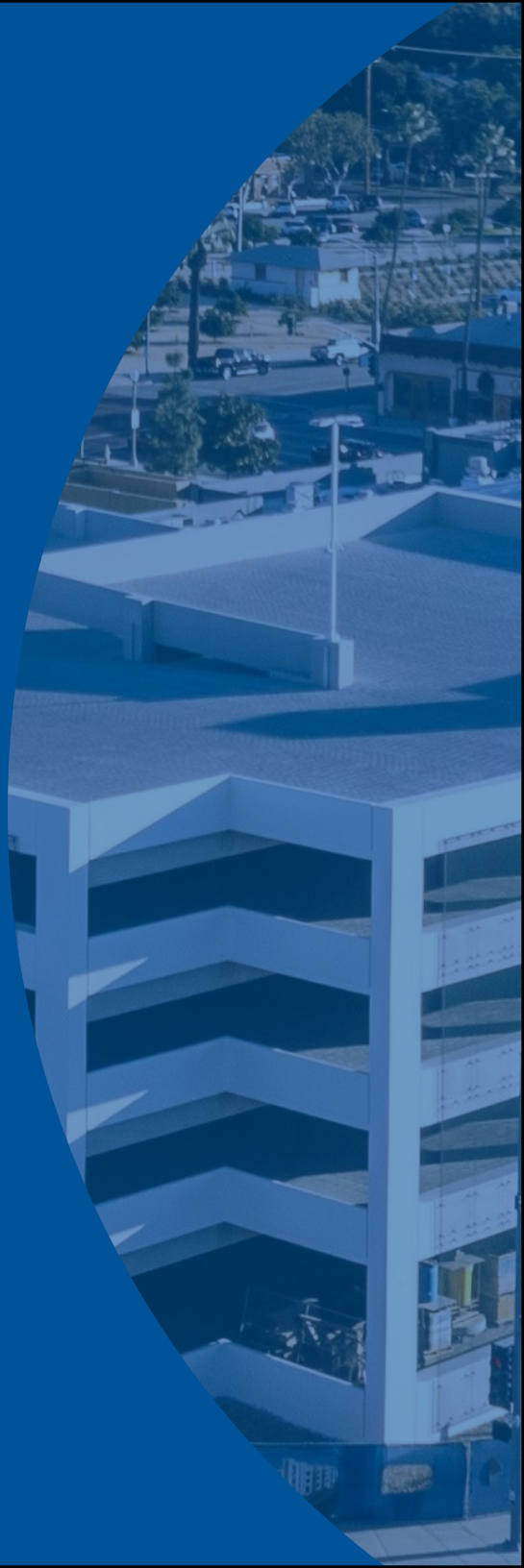
/s/ Acquanetta Warren

Chairperson of the Fontana Community Foundation

/s/ Germaine Key

Clerk of the Fontana Community Foundation





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