









CITY OF FONTANA

ADOPTED OPERATING BUDGET
FISCAL YEARS
2021/2022 - 2022/2023

FONTANA
CALIFORNIA

City of Fontana

List of Principal Officials

Elected Officials

Acquanetta Warren ..... Mayor
Phillip Cothran .....Mayor Pro Tempore
Peter Garcia .....Council Member
John Roberts .....Council Member
Jesus Sandoval .....Council Member
Janet Koehler-Brooks ..... City Treasurer
Tonia Lewis ..... City Clerk

Administrative Staff

Mark R. Denny ..... City Manager
Vacant ..... Deputy City Manager – Administrative Services
Phillip Burum .....Deputy City Manager – Development Services
Jeffrey Birchfield .....Fire Chief
Ramon Ebert .....Director of Information Technology
Ashton R. Gout ..... Deputy City Clerk
William P. Green .....Police Chief
Keith M. Kramer..... Director of Public Works
Garth W. Nelson..... Director of Community Services
Ricardo Sandoval .....Director of Engineering
Lisa A. Strong ..... Director of Management Services
Rakesha Thomas.....Director of Human Resources
Vacant ..... *Director of Planning*

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Introduction

Transmittal Letter

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Transmittal Letter



TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: Mark Denny, City Manager

SUBJECT: Transmittal of the Proposed Operating Budget
Fiscal Years 2021/22 and 2022/23

DATE: June 8, 2021

It is with pleasure that I present for your review and consideration the Proposed Operating Budget for Fiscal Years 2021/22 and 2022/23 for the City of Fontana, the Fontana Fire Protection District, the Fontana Housing Authority, and the Fontana Community Foundation. The budget implements the policy direction provided 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 standard of service while enhancing the overall quality of life.

The preparation of a two-year budget is a completely new process for the City, one that we hope will not only save time but also provide enhanced fiscal transparency, increased accountability, and greater stability. Year two revenue and expenditure projections will tend to be less accurate than year one projections, but the opportunity to make adjustments will continue to be available through the existing quarterly Budget Review process and the "rollover" process that will take place at the end of year one.

Another change to the budget document this year is the inclusion of the City Council's new Mission Statement that was developed at the Goal Setting meeting held on February 25 and 26, 2021, as well as the updated goals and objectives. The decisions made by City Council guided by well thought-out principles will keep Fontana strong and moving forward into the future.

Although we are only halfway through the year, 2021 is definitely looking better than 2020. In preparing the budget for the current fiscal year, staff followed principles that were established to guide its development in the midst of the COVID-19 crisis:

1. Preserve and protect the City's full-time staff. Having staff ready and available to assist in the economic recovery ahead will be a key element to the City's success going forward.

2. Reduce discretionary services, supplies and project spending. Doing so reflects the reality of many things not occurring such as recreation programs, and limits spending on non-critical one-time projects to compensate for a one-time negative impact to revenue.

3. Manage the budget on a quarter-by-quarter basis. The City will need to be agile as it navigates economic recovery and prepares for any other unforeseen issues.

The Proposed Budget for Fiscal Years 2021/22 and 2022/23 continues to follow these principles. Expenditures continue to be held at the lower level as a result of the continuing uncertainty facing the economy. We will begin to welcome the reopening of facilities and the restarting of programs based on the Governor's plan to fully open the California economy on June 15, 2021, if the vaccine supply is sufficient for Californians 16 years and older who wish to be inoculated and if hospitalization rates are stable and low. The Fiscal Year 2021/22 budget provides for three quarters of facility use and programs, while the Fiscal Year 2022/23 budget provides for a full year.

Most budgetary increases are due to these facility reopenings, programs restarting, and contractual obligations related to full-time staff. We will continue to manage the budget on a quarterly basis until we reach full recovery.

	FY 2020-21		FY 2021-22	Change from FY 2020-21 Current	FY 2022-23	Change from FY 2021-22
	Adopted	Current*				
Total Revenues						
General Fund	$110,021,400	$108,847,390	$119,887,910	$11,040,520	$123,360,510	$3,472,600
Other General Funds	6,934,830	12,641,977	6,911,180	(5,730,797)	6,648,140	(263,040)
Special Revenue Funds	50,510,000	58,961,043	46,013,500	(12,947,543)	48,077,740	2,064,240
Debt Service Funds	193,190	193,190	189,300	(3,890)	186,450	(2,850)
Capital Project Funds	13,679,080	49,258,416	16,500,500	(32,757,916)	17,415,000	914,500
Internal Service Fund	6,393,830	7,154,060	8,327,730	1,173,670	8,327,730	-
Enterprise Funds	24,475,950	25,474,680	25,209,110	(265,570)	25,147,700	(61,410)
Fire Protection District	41,901,100	41,973,360	52,094,100	10,120,740	53,588,300	1,494,200
Housing Authority	1,945,660	5,979,840	1,861,760	(4,118,080)	1,861,760	-
Community Foundation	3,600	3,600	1,200	(2,400)	1,200	-
Totals	**$256,058,640**	**$310,487,556**	**$276,996,290**	**($33,491,266)**	**$284,614,530**	**$7,618,240**
Total Expenditures						
General Fund	$105,893,340	$105,950,016	$110,031,890	$4,081,874	$113,617,710	$3,585,820
Other General Funds	21,762,870	28,567,348	23,017,430	(5,549,918)	22,770,300	(247,130)
Special Revenue Funds	42,625,910	55,117,009	38,716,890	(16,400,119)	39,658,760	941,870
Debt Service Funds	3,131,530	3,131,530	3,136,720	5,190	3,132,890	(3,830)
Capital Project Funds	4,204,460	45,742,699	22,037,730	(23,704,969)	4,491,480	(17,546,250)
Internal Service Fund	7,138,730	8,607,544	7,210,870	(1,396,674)	4,061,630	(3,149,240)
Enterprise Funds	22,515,070	23,537,204	28,570,240	5,033,036	23,855,210	(4,715,030)
Fire Protection District	39,260,000	52,330,802	50,521,770	(1,809,032)	44,977,680	(5,544,090)
Housing Authority	1,197,190	1,779,579	910,260	(869,319)	914,340	4,080
Community Foundation	500	500	500	-	500	-
Totals	**$247,729,600**	**$324,764,231**	**$284,154,300**	**($40,609,931)**	**$257,480,500**	**($26,673,800)**

*Excludes operating transfers in and carryover project revenue of $32.8 million and operating transfers out and carryover project funding of $109.6 million

The overall revenue budget for Fiscal Year 2021/22 is $277.0 million, an increase of $20.9 million (8.2%) over the current year adopted budget, a decrease of $33.5 million (10.8%) from the current year adjusted budget. The overall revenue budget for Fiscal Year 2022/23 is $284.6 million, an increase of $7.6 million (2.8%) over the proposed Fiscal Year 2021/22 budget.

The overall expenditure budget for Fiscal Year 2021/22 is $284.2 million, an increase of $36.4 million (14.7%) over the current year adopted budget, a decrease of $40.6 million (12.5%) from the current year adjusted budget. The overall expenditure budget for Fiscal Year 2022/23 is $257.5 million, a decrease of $19.5 million (7.1%) from the proposed Fiscal Year 2021/22 budget.

General Fund

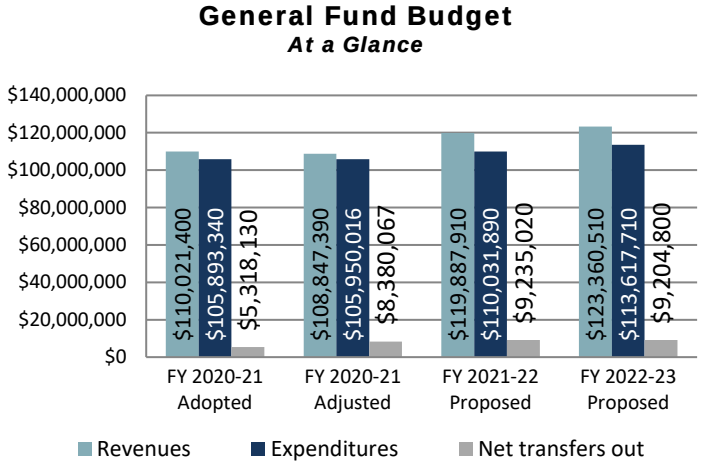
The proposed budget of the City's General Fund is balanced for Fiscal Years 2021-22 and 2022-23. There are sufficient recurring revenues to cover recurring expenditures.

General Fund revenues for FY 2021/22 are projected at **$119.9 million**, an increase of $9.9 million or 9.0% from the current year *adopted* budget, and an increase of $11.0 million or 10.1% over the current year *adjusted* budget. Major changes in revenues from the current year *adjusted* budget include the following:

- sales tax revenue increase of $8.1 million projecting a robust recovery from pandemic projections
- property tax revenue increase of $1.2 million reflecting an anticipated growth of 4% in assessed valuations
- recreation revenue increase of $1.6 million assuming facilities and programs will be open for three quarters

General Fund revenues for FY 2022/23 are projected at **$123.4 million**, an increase of $3.5 million or 2.9% from the proposed FY 2021-22 budget. Major changes in revenues include the following:

- sales tax revenue increase of $1.1 million reflecting continuing post-pandemic recovery
- property tax revenue increase of $0.8 million assuming an anticipated growth of 3% in assessed valuations
- recreation revenue increase of $1.1 million projecting facilities and programs will be open all year



General Fund expenditures for FY 2021/22 of **$110.0 million** reflect an increase of $4.1 million or 3.9% more than the current year *adopted* budget, and an increase of $4.1 million or 3.9% more than the current year *adjusted* budget.

General Fund expenditures for FY 2022/23 of **$113.6 million** reflect an increase of $3.6 million or 3.3% more than the proposed FY 2021-22 budget.

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

General Fund net transfers out for FY 2021/22 of **$9.2 million** reflect an increase of approximately $3.9 million or 73.7% from the current year *adopted* budget, and an increase of approximately $0.9 million or 10.2% from the current year *adjusted* budget. Major changes in net transfers include the following:

- an increase in transfers in for cost allocation of $0.8 million
- an increase in transfers out for pavement rehabilitation projects of $0.9 million
- an increase in transfers out for technology services of $0.4 million
- an increase in transfers out for grant matches of $0.3 million

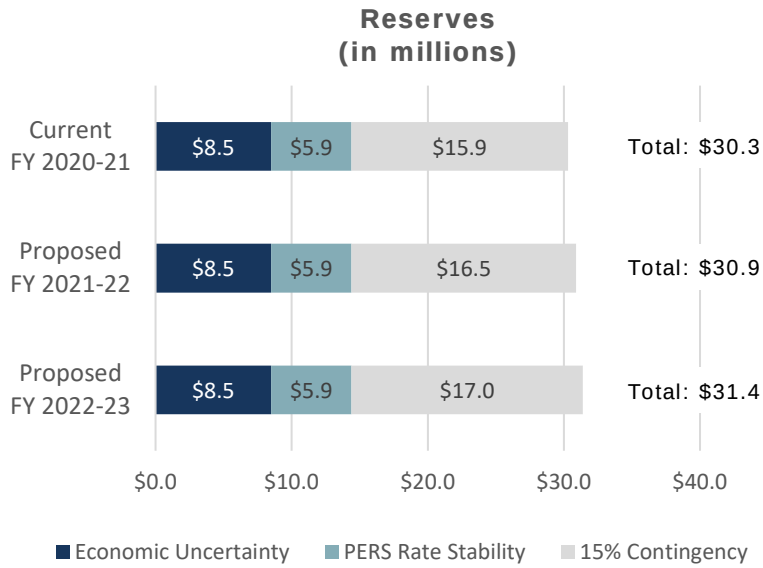
General Fund net transfers out for FY 2022/23 of **$9.2 million** are approximately the same as the proposed FY 2021-22 budget.

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

The Contingency Reserve is calculated at 15% of annual appropriations at budget adoption and is intended to be used for specific and defined emergency events such as earthquakes to address immediate needs without impacting City services.

Total reserves, including the 15% Contingency, Economic Uncertainty, and the PERS Rate Stability, total **$30.9 million** for FY 2021/22 and **$31.4 million** for FY 2022/23.

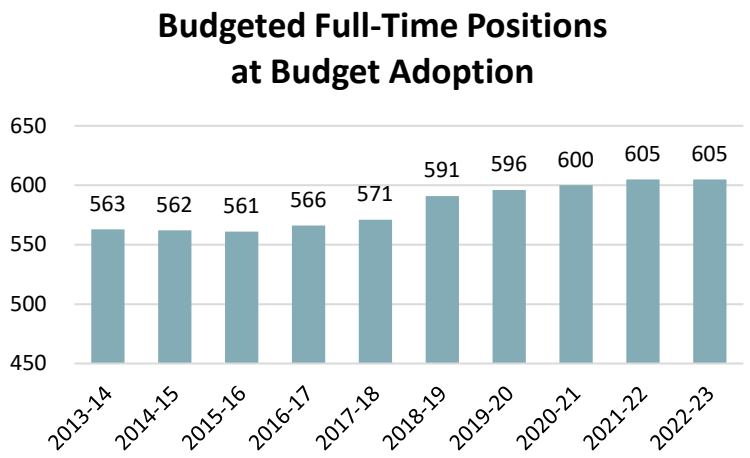
The City's Issuer Credit Rating as provided by Standard and Poor's Ratings Services is AA- with a stable outlook. The City's overall creditworthiness, including its capacity and willingness to meet its financial commitments as they come due, was cited as the primary reason. Standard and Poor's indicated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



Organizational Changes

Due to the uncertainty surrounding the economic recovery from the COVID-19 pandemic, no new positions are being proposed for Fiscal Year 2021/22 or 2022/23.

There are five Police Officer positions included in the proposed budget that will only be filled if the City is successful in recovering the Vehicle License Fee revenue related to annexations (approx. $900,000).



Other Funds

Other General Funds include City Technology, Facilities Maintenance, Self-Insurance and Retiree Medical Benefits and are funded primarily through operating transfers from the General Fund. They are maintained separately for accounting purposes only and are reported as part of the General Fund in the Annual Comprehensive Financial Report (ACFR). When compared to the current year adjusted budget, proposed revenues for FY 2021-22 have decreased by approximately $5.7 million and proposed expenditures have decreased by $5.6 million primarily due to the State and County Coronavirus Relief Funds included in the current year budget. When compared to FY 2021/22, proposed revenues for FY 2022/23 have decreased by $263,000 and proposed expenditures have decreased by $247,000.

Special Revenue Funds account for specific revenues legally restricted to expenditures for particular purposes such as Gas Tax, Measure I, Asset Seizure funds, Grants, Landscape and Lighting Maintenance Districts and Maintenance Community Facilities Districts. Proposed revenues have decreased by $13.0 million and proposed expenditures have decreased by $16.4 million primarily due to one-time projects and funding in the current year adjusted budget. When compared to FY 2021/22, proposed revenues for FY 2022/23 have increased by $2.1 million and proposed expenditures have increased by $0.9 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 2010 Lease Revenue Bonds (Fire Station No. 71) and the 2014 Lease Revenue Refunding Bonds (Ventana Land Purchase). This represents all debt obligations of the City with principal outstanding of $37.4 million at June 30, 2020. Annual debt service payments are approximately $3.1 million. Revenues and expenditures remain basically the same for both FY 2021/22 and 2022/23.



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 $49.3 million exceed the FY 2021/22 proposed revenues by $32.8 million and FY 2022/23 proposed revenue exceed FY 2021/22 by $0.9 million. The current year budgeted expenditures of $45.7 exceed the FY 2021/22 proposed expenditures by $23.7 million and FY 2022/23 proposed expenditures are less than FY 2021/22 by $17.5 million. Any amounts unspent at year end will be carried forward into the next year at the First Quarter Budget Review.

The City's only ***Internal Service Fund*** is used to accumulate costs related to fleet services which are allocated to the benefiting funds and departments through an internal service charge. The fund balance reflects amounts available for future fleet replacements. Proposed revenues for FY 2021/22 exceed the current year by $1.2 reflecting increasing costs but are the same as FY 2022/23. Proposed expenditures for FY 2021/22 are $1.4 million less than the current year budget; and FY 2022/23 proposed expenditures are $3.2 million less than FY 2021/22. The current year includes a carryover for vehicle purchases from the prior year, and no vehicle purchases have been included in FY 2022/23.



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. Revenues for FY 2021/22 and FY 2022/23 remain relatively the same as the current year. FY 2021/22 proposed expenditures are greater than current year budget and FY 2022/23 proposed budget by $5.0 million and $4.7 million, respectively, primarily due to the inclusion of two sewer lift rehab projects in FY 2021/22.



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 County of San Bernardino and City overhead costs, as well as current year capital costs.

FY 2021/22 revenues are expected to increase by $10.1 million primarily due to increases in assessed valuations and a change in the method the County allocates Recognized Obligation Payment Schedule (ROPS) residual amounts to other taxing entities. FY 2022/23 revenues are expected to increase by $1.5 million primarily due to assessed valuation increases. While FY 2021/22 expenditures reflect a decrease of $1.8 million, there is an increase in the County contract of $3.2 million and transfer of Code Enforcement staff of $1.6 million, offset by a reduction in capital costs of $6.7 million. The FY 2022/23 proposed expenditures are $5.5 million less than FY 2021/22 reflecting an estimated increase in the County contract of $1.9 million and a reduction in capital costs of $7.5 million.

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 2021/22 revenues are expected to decrease by $4.1 million, while FY 2022/23 will remain the same, with the current year inflated by the proceeds from the sale of assets. Current year expenditures exceed the FY 2021/22 proposed expenditures by $0.8 million due to current year project costs, while FY 2022/23 expenditures remain basically the same.

The ***Fontana Community Foundation*** was established for the purpose of aiding and assisting in the implementation, improvement and maintenance of public services that preserve and promote the health, welfare and education of local citizens. Current activity in this fund reflects grant application efforts. Expenditures remain the same; revenues decreased slightly.

Capital Improvement Program

The seven-year Capital Improvement Program (CIP) is a companion volume to this document. A planning tool, the CIP identifies the capital improvement needs to assure the most responsible and efficient use of resources. The proposed capital budget for Fiscal Year 2021/22 through 2027/28 is $806.8 million and contains 141 projects. Of that amount, the proposed operating budget includes $26.7 million for FY 2021/22 and $10.1 million for FY 2022/23 of funding for new and ongoing projects.

- **Pavement Rehabilitation** – for Fiscal Years 2021/22 and 2022/23, funds $6.7 million and $7.2 million from various funds, respectively, including $4.2 million each year from the Road Maintenance and Rehabilitation Act of 2017, for street overlay and rehabilitation, and construction of new and replacement sidewalks, curbs and gutters.
- **Fire Station #80 Training Facility** – funds $5.6 million for FY 2021/22 for this 3,300 square-foot facility that will be incorporated in a future Fire Station #80 at Cherry and So. Highland Avenues.
- **South Fontana Sports Park** – funds $4.6 million from CFD #90 Summit @ Rosena Ph I Fund and $2.1 million from Capital Improvement Fund in FY 2021/22 for this 17-acre sports park that will provide a high-quality recreation area consisting of four synthetic turf fields for football and soccer use.
- **Industry Sewer Lift Rehabilitation** – funds $3.0 million for FY 2021/22 from the Sewer Replacement Fund to completely reconstruct the existing sewer pump station located on the north side of Philadelphia Avenue, east of Etiwanda Avenue.
- **Tamarind Sewer Lift Rehabilitation** – funds $1.8 million for FY 2021/22 from the Sewer Replacement Fund to completely reconstruct the existing sewer pump station located on the west side of Tamarind Avenue, north of Jurupa Avenue.
- **Alder-Locust Ramona SRTS** – funds $1.6 million for FY 2022/23 from Grant Fund to construct ADA compliant sidewalks and curb ramps in the vicinity of Alder Middle School, Juniper Elementary School, Locust Elementary School and Eric Birch High School.
- **Santa Ana Landscape Median** – funds $700,000 for FY 2021/22 from Measure I Fund to construct a raised landscape median along Santa Ana Avenue between Cypress and Juniper Avenues.
- **Southridge Dog Park –** funds $500,000 for FY 2021/22 from Capital Improvement Fund to construct a half-acre dog park located on the south end of the City.
- **Victoria Street AC Sidewalk** – funds $360,000 for FY 2021/22 from Measure I Fund to install an ADA compliant asphalt sidewalk along Victoria Street between Cherry Avenue and the San Sevaine Channel.

- **Arrow/Tokay Traffic Signal** – funds $30,000 for FY 2022/23 from Measure I Fund to install a new traffic signal, intersection lighting and minor road improvements.
- **Sidewalk Rehabilitation** – funds $300,000 for Fiscal Years 2021/22 and 2022/23 from Capital Reinvestment Fund to continue to repair /replace deficient sidewalks throughout the City based on formation generated from the Sidewalk Condition Survey.
- **Sawtooth Project** – funds $100,000 for Fiscal Year 2022/23 from the Capital Reinvestment Fund to install missing curb, gutter and sidewalks in the City to increase mobility and improve foot traffic.
- **Hardware Replacement Program** – for Fiscal Years 2021/22 and 2022/23, funds $1.2 million and 0.9 million, respectively, from the City Technology Fund to replace computers, servers, network equipment, etc. throughout the City as needed on an ongoing basis.

While many projects were put on hold or experienced delayed completion dates due to the COVID-19 pandemic, the City of Fontana continued to see a number of significant events take place during the past year.

Significant Events of FY 2020/21

- **Central City Park:** The grand opening of the Central City Park was held on May 6, 2021. The 13-acre park has three lighted artificial turf fields for football and soccer use, a restroom, snack bar, playground, and storage facilities. The community garden and horseshoe facilities were relocated to this site.
- **Auto Center:** Construction has begun on a new dealership, Fontana Hyundai, anticipated to be open for business in August 2021.
- **Hotel Development:** Plans for a Towne Place Suites by Marriott at the corner of Sierra and Slover Avenues are underway. This four-story hotel will include 115 guest rooms with groundbreaking planned for fall 2021.



- **Northwest corner of So. Highland Avenue and Sierra Avenue:** A developer has proposed the redevelopment of the property to include two four-story business class hotels, a restaurant and a banquet hall with a formal planning application anticipated to be submitted in summer 2021.

- **Sierra & Ramona Multifamily Apartments:** Construction is anticipated to be completed in spring 2021 on this 60-unit affordable apartment community located at the southwest corner of Sierra and Ramona Avenues.

- **Fire Station #81:** As part of the Fire Master Plan and in an effort to meet a less than five-minute response time within the District 90% of the time, Fire Station #81 will be constructed at the northern end of the City limits. Design and environmental phases currently in progress and construction is expected to commence in December 2021.

- **Fire Station #80 (Phase 1):** The training center (Phase 1) will be approximately 3,300 square feet with a training tower that will be incorporated into a future Fire Station #80 (Phase 2) planned for the same site (Cherry and So. Highland Avenues). Design and environmental phases began in March 2021 with construction expected to commence in 2022.



- **South Fontana Sports Park:** The conceptual design of this 17-acre sports park with four lighted artificial turf fields for football and soccer use has been finalized. It will include parking, restroom, snack bar, playground, and storage facilities. Construction will begin March 2022, with an estimated completion date of September 2023.

- **Sierra Avenue Improvements between Foothill Blvd. and Baseline Avenue:** The growth occurring in the northern and central areas of the City with corresponding increase in traffic flows require the widening of Sierra Avenue. This project will reduce traffic congestion and is currently in the right-of-way acquisition phase with construction expected to begin in early 2022.

- **Microgrid Project:** Through a grant from the California Energy Commission (CEC) the City is installing microgrid systems at five locations: City Hall, Police Department, Senior Center, Public Works, and Community Services. The systems will consist of battery storage, microgrid controllers, and two bi-directional electric vehicle charging stations and will utilize the solar photovoltaic (PV) carports and roof panels. The estimated completion date is December 2021.

- **Police Dispatch/Facilities Upgrade:** The Dispatch Communications Center refurbishment which included plumbing repairs, new storage area/breakroom and restroom, new energy efficient HVAC units, carpet, paint, wall treatments, lighting and security improvements was completed in January 2021.

- **Pavement Rehabilitation Program:** In November 2020, a detailed inventory, survey, and Pavement Condition Index (PCI) rating of all roadways, sidewalks, and other right-of-way assets was started and is expected to be completed by June 2021. Several pavement projects are also expected to be completed by June 2021 using SB1 and other funding sources.

- **Electric Vehicle Charging Stations:** Mobile Source Air Pollution Reduction Review Committee (MSRC) grant funds were used to install six level 2 charging ports at both City Hall and Center Stage parking lots.

Challenges Ahead

While the City works its way through the COVID-19 pandemic and the changes that evolve from it, there are other challenges that lie ahead. The following is a summary of challenges that the City will face over the next few years. Additional information is available in the Budget Summary section beginning on page 49.

- ***COVID-19 Pandemic.*** The uncertainty of how long the presence of the virus will disrupt the U.S. economy has made forecasting local government revenues extremely challenging. The consumer's return to previous spending habits may not be immediate, particularly with respect to leisure travel, dining, and discretionary spending. All projections contained within this budget assume that the state's *orders* affecting businesses and gatherings will continue until June 15, 2021.

- ***State Budget.*** Under the Governor's budget in January 2021, revenues are nearly back to pre-pandemic levels and state costs have not risen as dramatically as anticipated producing a $15.5 billion windfall. The Governor proposes spending just over half or $8.1 billion on a variety of one-time or temporary basis programmatic expansions; $2.9 billion to the Special Fund for Economic Uncertainties; $2.5 billion to revenue reductions ($600 tax refund to low-income taxpayers); $1.3 billion to ongoing spending increases; and $700 million to repay debts and liabilities including repaying some special fund loans made in 2020-21 and an additional payment to the California teacher's pension system. While the Governor's proposal does provide for a balanced budget next year, a significant structural out-year deficit would remain, increasing to over $11 billion by 2024/25.

- ***California Public Employees Retirement System (CalPERS).*** PERS rates continue to rise each year. The recent reduction of the discount rate assumption from 7.5% to 7.0% has resulted in sharper rate increases that began with Fiscal Year 2018/19. The City's PERS Rate Stability Reserve currently has a balance of $5.9 million for future needs. Staff is working toward establishing a Section 115 Trust Fund and funding policy to build this reserve in the future.

- ***Unfunded Liability.*** The annual required contribution to fund the City's retiree health program for both current and future retirees has been calculated to be $2.5 million (excludes implicit subsidy amount). The program has been closed to new hires since 1990. Staff is working toward establishing 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%. Amounts allocated in the FY 2021/22 and 2022/23 Operating Budgets from various funds to this critical area total of $6.7 million and $7.2 million, respectively. The updated Pavement Management Report should be completed by June 2021.

- ***Property Value Reassessments.*** The annual Consumer Price Index (CPI) adjustment for FY 2021/22 which provides the basis for changes in assessed valuations state-wide is 1.036%, although properties that have enjoyed Prop 8 valuation reductions are not subject to this limit. It is not known at this time the affect the COVID-19 pandemic may have on property values.

- ***Minimum Wage Increases.*** Senate Bill No. 3, signed by the Governor in April 2016, increases the minimum wage on each January 1 for the years 2017, 2018, 2019, 2020, 2021, and 2022, increasing from $10.50 per hour to $15 per hour. This will not only add cost to bring wages to the minimum, it will also cause wage compaction issues among positions and 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. The Fiscal Years 2021/22 and 2022/23 Operating Budgets 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).

Conclusion

The Fiscal Years 2021/22 and 2022/23 Budget as proposed is fiscally balanced and continues to support the City's core services, maintenance, facilities and infrastructure in line with the priorities of the City Council. I am confident that the commitment from staff and the involvement of our residents will continue to make Fontana an ideal place to live, work and play. I am proud to be City Manager of such an innovative and excellent organization.

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

I am pleased to report that the City of Fontana has received distinguished budget awards from the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO) for its Fiscal Year 2020/21 Operating Budget for the twenty-eighth 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,



Mark Denny
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, 2020.

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

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



California Society of Municipal Finance Officers (CSMFO) Award



California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Year 2020-2021

Presented to the

City of Fontana

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

January 31, 2021

Marcus Pimentel
CSMFO President

Michael Manno, Chair
Recognition Committee

Dedicated Excellence in Municipal Financial Reporting

City Council Priorities

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

1. **Economic Development Strategy.** Focus on continuing the City Council's Economic Development Strategy.

2. **Public Safety.** Maintain 40% proactive patrol time and absorb as many previously grant-funded sworn and non-sworn positions into the General Fund when the grant ends as recurring revenues will allow.

3. **Neglected Infrastructure.** Apply a minimum of 10% of annual General Fund adopted recurring appropriations to discretionary infrastructure projects as defined in the Seven-Year Capital Improvement Program. These funds are to be used whenever possible to leverage outside funding alternatives.

4. **Community Based Recreational and Cultural Services.** Expand and enhance recreational and cultural services which are key factors to the ongoing health, welfare and quality of life within the community.

5. **Public Services and Public Works Projects.** Maintain sufficient funding to adequately maintain parks, streets, open space, storm drains and buildings.

6. **Long-Term Financial Stability.** Live within our means and maintain adequate reserves for emergencies.

7. **Investment in Newly Annexed Areas.** Invest tax dollars generated from newly annexed areas in those same areas.

8. **Legislative Advocacy.** Return and reinvest as many tax dollars paid by the City's residents at the State and Federal levels back into this Community as possible.

9. **Investment in Productivity Enhancing Equipment.** Strive to achieve and excel in efficiency enhancements.

City Council Goals and Objectives

The City Council goals and objectives provide the framework in which the Operating Budget for Fiscal Years 2021/2022 and 2022/2023 were prepared:

GOAL #1 TO PROMOTE PUBLIC SAFETY

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

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

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

GOAL #3 TO PROMOTE DYNAMIC COMMUNICATIONS

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

City Council Goals and Objectives - continued

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

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

GOAL #5 TO PRACTICE SOUND FISCAL MANAGEMENT

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

GOAL #6 TO PROMOTE ECONOMIC DEVELOPMENT

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

City Council Goals and Objectives - continued

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

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

GOAL #8 TO CONCENTRATE ON INTER-GOVERNMENTAL RELATIONS

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

GOAL #9 TO PROMOTE HOUSING

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

City Council Goals and Objectives - continued

GOAL #10 TO ENHANCE THE LOCAL ENVIRONMENT

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

Lewis Library and Technology Center

Lewis Library and Technology Center





The Lewis Library and Technology Center is a place for all generations; from the youngest child coming with his mother to a story-telling program, to the young student researching a school paper on the Internet, to an adult coming to explore new career opportunities, to a senior enjoying a newspaper in her native language.

City Information

City-Wide Organization Chart

City Council's Vision Statement

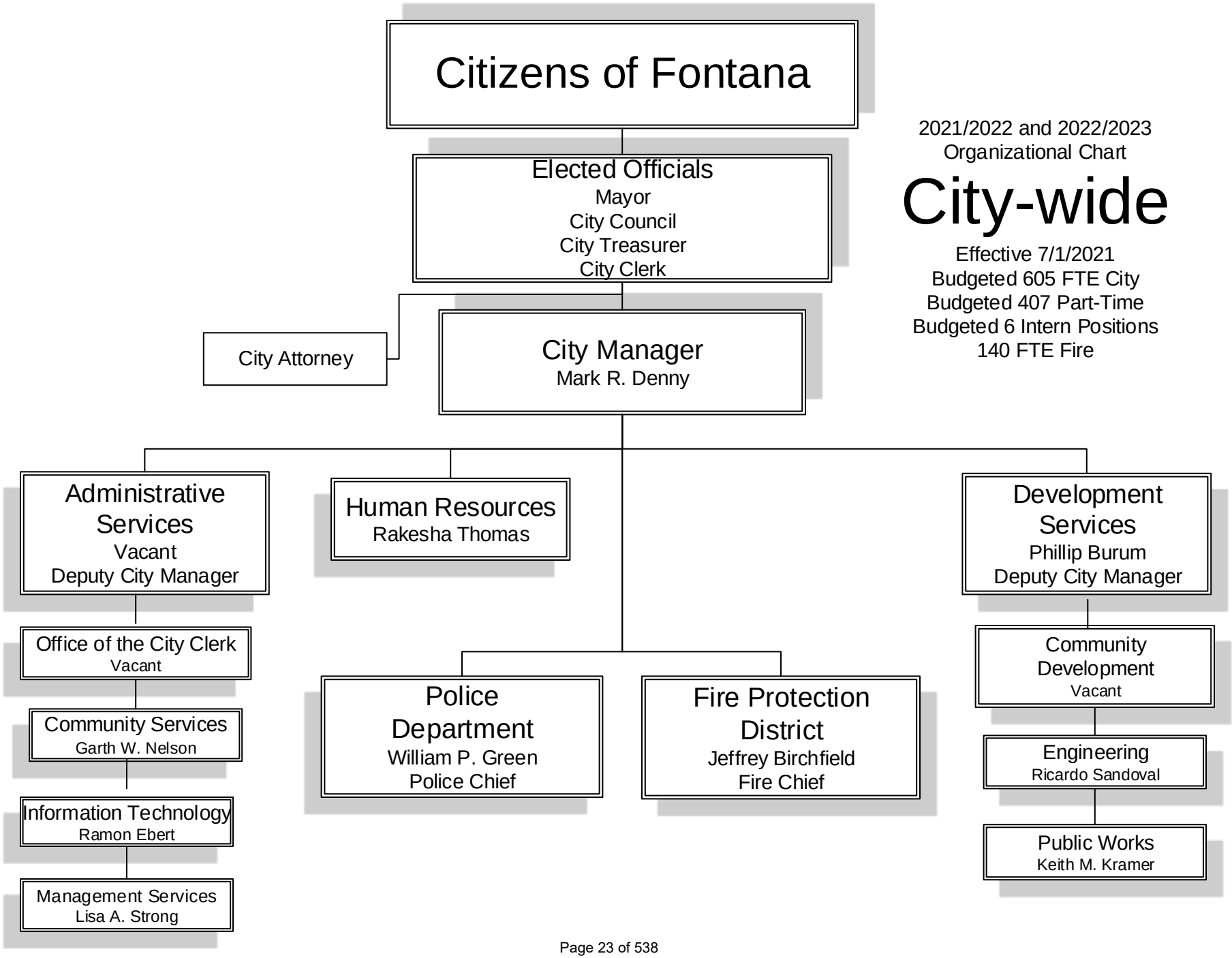
Elected Officials and City Manager Profiles

Community Profile

2021/2022 and 2022/2023
Organizational Chart

City-wide

Effective 7/1/2021
Budgeted 605 FTE City
Budgeted 407 Part-Time
Budgeted 6 Intern Positions
140 FTE Fire



City Council's "Mission Statement"

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

Adopted February 25, 2021

Elected Officials Profiles

Acquanetta Warren, Mayor

Acquanetta Warren was elected as Fontana's first female and African American Mayor in December 2010 and was re-elected in 2014 and 2018. Her current term will expire in 2022.



Since taking office, Mayor Warren continues to be a strong advocate for economic development, jobs, affordable housing, public safety, a healthier community and fiscal integrity. Under the Mayor's stewardship, the City of Fontana was named the fourth Most Prosperous City in the U.S. (with population over 100,000), as well as the Most Prosperous City in California from Rent Café. This acknowledgment followed the 2017 Fiscal Times' rating of Fontana as one of the financially strongest cities in the nation.

From the day the Mayor was inaugurated, she had 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.

During Mayor Warren's time on the City Council, there has been significant economic growth and infrastructure improvements including four reconstructed freeway interchanges resulting in reduced traffic congestion, safer streets and an ease of facilitating the movement of goods through San Bernardino County's "Inland Empire." In order 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.

Realizing that a strong economy requires a healthy community, Ms. Warren founded the award-winning program, Healthy Fontana. The program promotes an active community lifestyle and teaches smart nutrition choices. In 2016, 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. Ms. Warren has received numerous recognitions and several awards for her efforts throughout the Inland Empire, including 2017's Health Champion Award for Southern California Elected Officials from the California Center for Public Health.

A strong community also needs safe neighborhoods. Public safety is among the Mayor's highest priorities. 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.

Mayor Warren is an active community champion for education. While in office, Mayor Warren has held education summits with local schools, the community college district and business leaders to outline plans preparing the youth for future job markets. Since 2011, she has raised $525,000 for the Fontana Boys and Girls Club through her annual Mayor's Gala.

Ms. Warren was appointed to the Fontana City Council as a city council member on December 17, 2002, and was elected in 2004 and 2008. Prior to the council, 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 represents Fontana on various committees at the regional, state and federal level. She was appointed to serve on the intergovernmental Policy Advisory Committee (IGPAC) to focus on trade issues. The four-year term, which started in April 2018, will allow 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. She also serves on the San Bernardino Countywide Oversight Board and on the Board of Directors, General Policy Committee and Transit Committee of the San Bernardino County Transportation Authority.

She is a member of the Aging/Senior Task Force and a member of the Latino Leadership Alliance chaired by Los Angeles Mayor Eric Garcetti. 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. Warren is a member of Water of Life Community Church and has three children and two grandchildren.

Elected Officials Profiles - continued

Phillip Cothran, Mayor Pro Tem

Phillip Cothran was elected in 2018; his term will expire in 2022. He started volunteering in Fontana at the age of 14 when he was accepted into the Fontana Police Explorers Post 531. After spending six years and rising to the rank of captain, Mr. Cothran was awarded the Fontana Community Youth Hero award for his work with the Fontana Police Explorer program.



Council member Cothran went on to achieve his Bachelor's Degree in Business Administration from California Baptist University. While in school, he worked for his local family business gaining more knowledge of the community while investing in an organization that helps the City prosper.

Mr. Cothran is a proud supporter of the Fontana Boys and Girls Club and Relay for Life and 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.

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

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

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

Council member Cothran is married to his college sweetheart and, as of 2020, is a proud parent of two children. He wants his daughter 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

Peter A. Garcia, Council Member

Peter A. Garcia was elected in 2020. Prior to joining the City Council, he served a four-year term on the Fontana Unified School District Board of Education after being elected in 2016. He was elected by his peers as the President of the Board of Education in 2018.

From 2008 to 2016, Mr. Garcia was an appointed member of the City of Fontana Planning Commission where he held various leadership positions, including that of the chairperson. He is a strong proponent of youth sports and has served as a volunteer baseball coach/manager for Fontana Community Little League and Fontana Pony Baseball.



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

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

Elected Officials Profiles - *continued*

John Roberts, Council Member

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



Prior to joining the City Council, Mr. Roberts served on the Planning Commission from 1988 to 1992. He graduated from Chaffey College Fire Academy in 1972 and is retired from the San Bernardino County Fire Department with 32 years of service. He served 19 years as a Division Chief, including 15 years as the County Fire Marshal.

In his last four years of service, he served as the Valley Division Chief (Fontana, Bloomington, Muscoy, Grand Terrace, Devore, and San Antonio Heights) and Chief of Support Services.

Mr. Roberts has four grown children, Christine, Jennifer, Evan and John III, and seven grandchildren.

He represents the City of Fontana on the following committees:

- Omnitrans Board of Directors and past Chairman
- San Bernardino County Transportation Authority (SBCTA) formerly SANBAG (alternate)
- Member and past President of the Fontana Rotary Club
- County of San Bernardino Oversight Board, Vice Chairman representing Special Districts
- City of Fontana Oversight Board, Special District Representative
- Board Member Foothill Freeway Corridor Design Authority
- Fontana Fire Protection District, President
- North Etiwanda Preserve, Board Member

Jesus "Jesse" Sandoval, Council Member

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



In the years that Mr. Sandoval has lived in Fontana, he has seen the city grow from a steel mill town into a thriving community.

Mr. Sandoval has a long history of community involvement. Prior to being elected, he 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 the Fontana School District, Mr. Sandoval developed a reputation for being an active parent and was involved in the School Site Council and various Parent Teacher Associations (PTAs). He helped establish a Parent-Teacher-Student Association (PTSA) at Sequoia Middle School upon learning that none existed previously.

Mr. Sandoval's community service activities included being a Commissioner on the City of Fontana's Park and Recreation Commission, a sponsor of the annual Veteran's Day Essay Contest, and coaching of youth athletics. He 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. He 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 Community Foundation, Housing Authority, Fire Protection District, Industrial Development Authority, Public Financing Authority, Successor Agency and Public Facilities Financing Authority.

Elected Officials Profiles - *continued*

Jesse has been married for 35 years to his wife Mary and they are 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.

Tonia (Toni) Lewis, City Clerk



Tonia Lewis was elected as City Clerk in November 2006 and was re-elected in 2010, 2014 and 2018. Her current term will expire in November 2022. She is a lifetime resident of Fontana. She has been married to Don Lewis for 46 years. They are the parents of three children and grandparents of six.

Tonia retired after 20 years as an operations administrator with Bank of America and subsequently became the owner of Toni Lewis Business Solutions, offering management assistance to the Fontana Chamber of Commerce and small businesses within the local area.

She is a graduate of Fontana High School and attended Chaffey College, Cal State San Jose, and the American Institute of Banking, majoring in business management and bank operations.

Her business and social affiliations include:

- Fontana Area Chamber of Commerce (Board of Directors)
- Honorary lifetime member of the Exchange Club of Fontana (two terms as president and three terms as treasurer)
- 40-year member of the Order of Eastern Star (2 terms Worthy Matron)
- International Order of the Rainbow for Girls (14 years on adult advisory committee)
- Fontana Days Festival (15-year committee chairman/co-chairman)
- Served one term on (former) Fontana Cultural Arts Commission
- Lifetime member of Fontana Community Church
- Treasurer of the Fontana Historical Society
- Administrator for the Fontana Historical Research Library
- Membership chairman of the Fontana Woman's Club
- Member of "CERT" Citizen Emergency Response Team

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 and 2018. Her current term will expire in 2022.



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 retired as a school counselor. She has a Master's Degree in Education from Cal State San Bernardino and a Bachelor's Degree from Pepperdine University. She was married to the late Richard Brooks and has two sons.

Her involvement with civic, community and professional organizations has included:

- California Municipal Treasurers Association
- The Kiwanis Club of Fontana – Board Member
- Fontana Art Association – Board Member, Life Member
- Troop 502 Boy Scouts of America – 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 100th Anniversary Committee
- Special Olympics – Volunteer
- Sons of Italy (Joanne Coccia Lodge) – Member
- F.U.S.D. Jr. F.L.I.P. Program – Board Member
- Crosspointe Church - Member

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

City Manager Profile

Mark Denny, City Manager

Mark Denny was selected as City Manager of the City of Fontana on February 25, 2020. Before coming to Fontana, Mark served as the City Manager of the City of Dana Point.



While at Dana Point, Orange County's premier coastal destination, Mark was responsible for assisting the Council in updating the City's Strategic Plan, establishing a comprehensive set of new financial policies and implementing a reorganization plan that produced structural general fund savings. He also led a number of technology initiatives including deployment of a computerized maintenance management system (CMMS), OpenGov financial transparency tool and mobile applications for citizens and visitors to access city facilities and services.

Prior to Dana Point, Mark served as the Chief Operating Officer of the County of Orange, where he was responsible for nine County departments comprising 9,200 FTEs and an annual budget of $3.5 billion. His tenure at the County also included serving as the Director of OC Parks and Chief of Staff to Supervisor Bill Campbell. While Director of OC Parks, Mark oversaw and facilitated the largest real estate transaction in Orange County's history – the donation of 20,000 acres of open space of the historic Irvine Ranch into the County's regional park system.

Mark's career prior to government service included work at pharmaceutical giant Allergan, leadership of the American Watercraft Association and as a principal of a public affairs consulting firm.

A California native, Mark has an Associate's Degree from Orange Coast College and a Bachelor of Arts in Political Science from California State University, Fullerton. He is also a graduate of the Orange County Sheriff's Department Reserve Level III Academy.

Mark and his wife Kathi live in San Clemente. They have two children. Reagan is 23 and recently graduated from Loyola Marymount University (LMU) and is currently in the medical school application process. Jackson is 21 and a junior at Chapman University.

Community Profile

The City of Fontana is located about 50 miles east of Los Angeles. The City spans approximately 42.4 square miles and has a population estimated at January 1, 2021, to be 213,944. 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 605 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

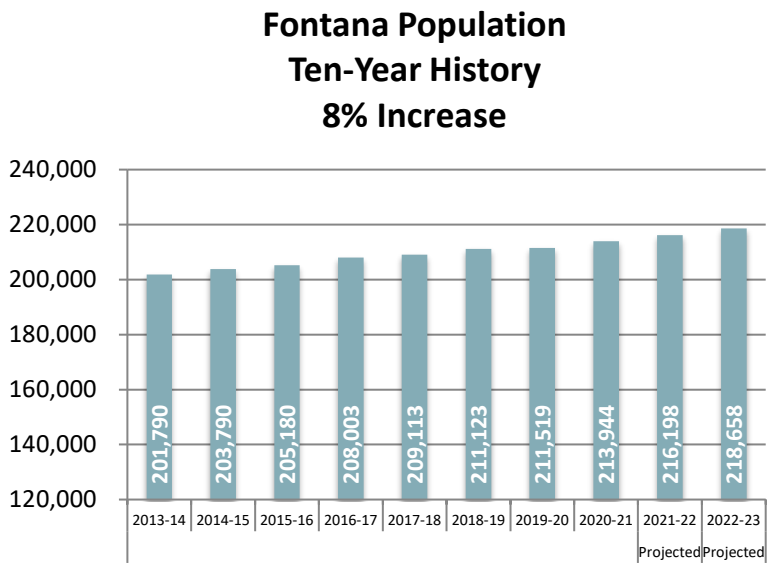
One of the many reasons Fontana has a thriving economy is due to the high traffic volumes and great exposure from Interstate 10, Interstate 15 and the 210 freeway. These factors have created a lucrative and attractive atmosphere that has and will continue to attract and support new commercial and retail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



Population and Income

The population has increased by 8% over the last ten years to a projected 216,198 for FY 2021-22 and 218,658 for FY 2022-23.

The estimated average household income is $92,830.



Education

Fontana currently has within its boundaries five school districts: Fontana Unified, Chaffey Joint Union, Colton Joint Unified, Etiwanda Elementary and Cucamonga Elementary.

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

Parks and Recreation

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



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

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

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



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



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

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

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

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



Arts and Culture

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

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

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



Medical Facilities

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

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

Transportation and Infrastructure

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

Utilities

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

Local Economy

The Inland Empire has been recognized as being the fastest growing metropolitan statistical area in Southern California due to affordable housing and industrial development. The development of the Inland Empire is occurring because it is the last region of the Southern California area to have large amounts of undeveloped land along transportation corridors. Demographers predict that the region's population will rise from 3.2 million in 2000 to 5.5 million in 2020, 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 2020-21.

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

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

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

Top Ten Employers	Number of Employees
Kaiser Hospital & Medical Group	6,237
Fontana Unified School District	5,693
Amazon.Com Services LLC	3,718
Target Stores T553	1,110
City of Fontana (includes part-time)	929
Costco Wholesale #627	387
Estes West	352
Communication Test Design, Inc	338
Saia Motor Freight Line LLC	289
Schlosser Forge Company	287

Source: City of Fontana Business License

Comparison to Surrounding Cities

	Fontana	Rancho Cucamonga	Ontario	San Bernardino City	San Bernardino County	Inland Empire
Population January 1, 2021 Department of Finance	213,944	175,131	182,004	216,291	2,175,909	4,630,362
2019 Taxable Retail Sales (in millions)	$3,713	$2,756	$8,186	$3,336	$41,769	$82,306
July 1, 2020 Assessed Valuation (in billions)	$22.4	$28.8	$29.5	$16.3	$248.0	$558.6
2018 Median Income	$80,800	$92,773	$75,266	$49,721	$67,903	$70,757
2020 Q3 Median Price Existing Homes	$470,082	$467,291	$483,889	$353,795	$369,500	$414,200
2020 Q3 Median Price New Homes	$517,790	$618,074	$545,120	$393,364	$506,000	$470,600

Source: John Husing Inland Empire Quarterly Economic Report - Inland Empire City Profile 2020, Oct 2020

Facts at a Glance

Date of incorporation:

June 25, 1952

Type of city:

General Law

Form of government:

Council/Manager

Number of employees:

605 full-time

Area:

42.4 square miles

Elevation:

1,232 feet

Assessed valuation:

$22.4 billion

Taxable retail sales[1]:

$3.71 billion

Population[2]:

213,944

Number of registered voters[3]:

104,348

Average household income[4]:

$92,830

Median household income[4]:

$80,800

Housing[4]:

Total households:	56,457
Average household size:	3.79
Percent owner occupied:	66.2%
Percent renter occupied:	33.8%

Median price single family home[1]:

Existing:	$470,082
New:	$517,790

Ethnicity[4]:

Hispanic origin of any race	*70.6%*
White	12.0%
Black	7.7%
Asian	5.9%
Two or more races	2.6%
Pacific Islander	0.1%
American Indian	0.8%

Libraries:

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

Fire protection:

Number of stations:	7
Number of firefighters:	118

Police protection:

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

School districts:

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

LMD/LLMD/CFDs (City):

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

Important websites:

www.fontana.org
www.fontanabusiness.org
www.fontanahousingauthority.org
www.fontanalibrary.org

Sources:

(1) John Husing Quarterly Economic Report, October 2020
(2) Calif Department of Finance, January 1, 2021 estimate
(3) San Bernardino County Registrar of Voters
(4) US Census Bureau

Budget Guide

The Budget Documents

Budget Development Process

Budget Calendar

The Budget Documents

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

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

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

If You Are Looking For:	Document to Look Under:
Budget Overview and Policies 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	**Operating Budget**

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

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

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

Operating Budget - Summary

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

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

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

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

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

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

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

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

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

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

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

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

Fire Protection District
Provides summary budget information for the Fontana Fire Protection District.

Housing Authority
Provides summary budget information for the Fontana Housing Authority.

Community Foundation
Provides summary budget information for the Fontana Community Foundation.

Appendices
Includes the following:

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

Operating Budget - Detail

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

Seven-Year Capital Improvement Program

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

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

Priority 1: The project is **essential** and should be started within the year.
Priority 2: The project is **necessary** and should be started within 1 to 3 years.
Priority 3: The project is **desirable** and should be started within 3 to 5 years.
Priority 4: The project is **deferrable** due to lack of funding or other reasons and is scheduled to start within 5 to 10 years.

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

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

City-Wide Cost Allocation Plan

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

Budget Development Process

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

Budget "Kick Off"

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

Mid-Year Budget Review

On February 23, 2021, the City Council was provided with a detailed update and review of the City's financial condition at the mid-point of 2020-21 along with year-end fund balance projections. Additionally, the City Council adopted budget development guidelines for use in preparing the 2021-22 budget. Those guidelines are included in the Introduction section.

Budget Projections and Requests

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

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

Budget Policies

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

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

CIP Review by Planning and Parks & Community Services Commissions

The Planning Commission reviewed the proposed CIP on May 18, 2021, for consistency with the General Plan.

The Parks, Community and Human Services Commission reviewed the Open Space and Recreation elements of the proposed CIP on May 27, 2021.

Budget Calendar

Key Budget Dates – FY 2020-21

September 1, 2020	■ CIP module open – departments begin project updates
October 27, 2020	■ 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 2021	■ Budget / CIP Kick-off Meeting – on-line budget system open to departments
February 2021	■ 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, 2021	■ 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 25-26, 2021	■ City Council Meeting – **Goal Setting Meeting** to develop and/or update Mission Statement, Values, Goals, and Priorities
March 2021	■ Departmental requests due for new or additional funding
April 1, 2021	■ Close on-line budget system to changes by departments
April 2021	■ 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

Budget Calendar - continued

May 11, 2021	■ 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
May 18, 2021	■ **Planning Commission Meeting** – to review the proposed CIP for consistency with General Plan
May 27, 2021	■ **Parks, Community and Human Services Commission Meeting** – to review the Open Space and Recreation elements of the proposed CIP
June 08, 2021	■ City Council Meeting **– Budget/CIP Presentation to City Council for adoption**
June 22, 2021	■ 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***

Key Budget Dates – FY 2021-22

September 1, 2021	■ CIP module open – departments begin project updates
October 26, 2021	■ 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 2022	■ Budget / CIP Kick-off Meeting – on-line budget system open to departments
February 2023	■ City Council Meeting – **Goal Setting Meeting** to develop and/or update Mission Statement, Values, Goals, and Priorities

Budget Calendar – continued

February 2022	■ 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 22, 2022	■ 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
March 2022	■ Departmental requests due for new or additional funding
April 1, 2022	■ Close on-line budget system to changes by departments
April 2022	■ 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
May 10, 2022	■ 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
May 17, 2022	■ **Planning Commission Meeting** – to review the proposed CIP for consistency with General Plan
May 26, 2022	■ **Parks, Community and Human Services Commission Meeting** – to review the Open Space and Recreation elements of the proposed CIP
June 28, 2022	■ 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

Key Budget Dates – FY 2022-23

September 1, 2022	■ CIP module open – departments begin project updates
October 25, 2022	■ City Council Meeting – **First Quarter Budget Review** to report on the results of the prior year; comment on significant economic trends; recommend budget changes to address known budget deficiencies which will materially impact fund balance; and recommend the reappropriation of prior year project budgets that were not completed as of June 30
January 2023	■ Budget / CIP Kick-off Meeting – on-line budget system open to departments
February 2023	■ City Council Meeting – **Goal Setting Meeting** to develop and/or update Mission Statement, Values, Goals, and Priorities
February 2023	■ Personnel costs and internal service charges available to departments ■ Revenue projections due for all funds – entered into budget system ■ Departmental target budgets available to departments ■ Major goals, performance measures and accomplishments due from departments
February 28, 2023	■ City Council Meeting – **Mid-Year Budget Status Review** to provide an overview of all funds; comment on significant economic trends; provide update of current projects; report on departmental activities for the prior year; recommend budget changes to address known budget deficiencies which will materially impact fund balance
March 2023	■ Departmental requests due for new or additional funding
April 1, 2023	■ Close on-line budget system to changes by departments
April 2023	■ Pre-meetings between budget staff and departments on new/additional funding requests ■ Meetings with City Manager and departments on new/additional funding requests ■ Final updates to CIP document by departments ■ City Manager finalizes preliminary budget recommendations

Budget Calendar - continued

May 9, 2023	■ City Council Meeting – **Third Quarter Budget Review** to provide an overview of all funds and recommend budget changes to address known budget deficiencies which materially impact fund balance
May 16, 2023	■ **Planning Commission Meeting** – to review the proposed CIP for consistency with General Plan
May 25, 2023	■ **Parks, Community and Human Services Commission Meeting** – to review the Open Space and Recreation elements of the proposed CIP
June 2023	■ City Council Meeting **– Budget/CIP Presentation to City Council for adoption**
June 27, 2023	■ City Council Meeting **– Fourth Quarter Budget Review** to provide an overview of all funds and recommend budget changes to address known budget deficiencies which 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 2021-22:

Fiscal Year 2021-22	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	$ 119,887,910	$ (110,031,890)	$ 11,469,370	$ (20,704,390)	$ 621,000
Other General Funds	6,911,180	(23,017,430)	15,544,200	-	(562,050)
Other City Funds	96,240,140	(99,672,450)	6,923,630	(13,232,810)	(9,741,490)
Fire Protection District	52,094,100	(50,521,770)	3,300,000	(3,300,000)	1,572,330
Housing Authority	1,861,760	(910,260)	-	-	951,500
Community Foundation	1,200	(500)	-	-	700
Totals	$ 276,996,290	$ (284,154,300)	$ 37,237,200	$ (37,237,200)	$ (7,158,010)

Fiscal year 2022-23:

Fiscal Year 2022-23	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	$ 123,360,510	$ (113,617,710)	$ 11,613,510	$ (20,818,310)	$ 538,000
Other General Funds	6,648,140	(22,770,300)	15,558,940	-	(563,220)
Other City Funds	99,154,620	(75,199,970)	7,024,330	(13,378,470)	17,600,510
Fire Protection District	53,588,300	(44,977,680)	1,632,100	(1,632,100)	8,610,620
Housing Authority	1,861,760	(914,340)	-	-	947420
Community Foundation	1,200	(500)	-	-	700
Totals	$ 284,614,530	$ (257,480,500)	$ 35,828,880	$ (35,828,880)	$ 27,134,030

Revenue History by Category

	Actual FY 2018-19	Actual FY 2019-20	Budgeted FY 2020-21	Projected FY 2021-22	Change %	Projected FY 2022-23	Change %
Sales Tax	$44,564,309	$42,958,630	$39,000,000	$47,130,000	20.8%	$48,206,100	2.3%
Property Tax	82,198,836	91,916,237	88,154,555	99,721,400	13.1%	102,088,720	2.4%
Interest & Rentals	14,531,735	12,040,065	12,860,520	7,134,950	-44.5%	6,987,260	-2.1%
Franchise Fees	7,603,283	8,400,846	7,635,000	7,610,000	-0.3%	7,735,000	1.6%
Business Related	7,560,385	7,296,908	6,498,500	7,012,000	7.9%	7,062,200	0.7%
Development Related	30,339,530	22,616,811	25,453,860	30,641,500	20.4%	31,837,700	3.9%
Recreation	3,505,825	1,997,944	1,285,250	2,887,590	124.7%	3,966,690	37.4%
Motor Vehicle In-Lieu	101,761	167,850	1,000,000	1,000,000	0.0%	1,000,000	0.0%
Reimbursables & Other Revenues	68,661,026	81,362,663	120,331,826	68,296,050	-43.2%	70,079,710	2.6%
From Other Agencies	6,045,578	6,682,972	5,756,204	5,562,800	-3.4%	5,651,150	1.6%
Debt proceeds	24,027,875	5,194,646	35,355,336	-	N/A	-	N/A
Total Revenues	$289,140,143	$280,635,572	$343,331,051	$276,996,290	-19.3%	$284,614,530	2.8%
Operating Transfers In	37,861,553	43,502,542	50,680,595	37,237,200	-30.9%	35,828,880	-3.8%
	$327,001,696	$324,138,114	$394,011,646	$314,233,490	-20.2%	$320,443,410	2.0%

Revenue History by Entity

	Actual FY 2018-19	Actual FY 2019-20	Budgeted FY 2020-21	Projected FY 2021-22	Change %	Projected FY 2022-23	Change %
City of Fontana	$246,716,444	$232,036,690	$294,622,185	$223,039,230	-24.3%	$229,163,270	2.7%
Fontana Fire Protection District	40,608,373	46,976,711	41,973,360	52,094,100	24.1%	53,588,300	2.9%
Fontana Housing Authority	1,810,910	1,618,981	6,731,906	1,861,760	-72.3%	1,861,760	0.0%
Fontana Community Foundation	4,416	3,190	3,600	1,200	-66.7%	1,200	0.0%
Total Revenues	$289,140,143	$280,635,572	$343,331,051	$276,996,290	-19.3%	$284,614,530	2.8%

Expenditure History by Category

	Actual FY 2018-19	Actual FY 2019-20	Budgeted FY 2020-21	Projected FY 2021-22	Change %	Projected FY 2022-23	Change %
Personnel Services	$97,677,031	$98,942,988	$105,643,714	$109,848,140	4.0%	$113,704,640	3.5%
Operating Costs	28,436,866	23,030,165	39,811,786	26,585,340	-33.2%	26,175,000	-1.5%
Contractual Services	111,589,052	85,168,391	109,929,265	87,299,140	-20.6%	84,408,080	-3.3%
Internal Service Charges	9,934,961	10,272,089	10,776,060	12,457,730	15.6%	12,457,730	0.0%
Capital Expenditures	111,048,451	37,399,040	155,805,438	38,926,300	-75.0%	11,616,490	-70.2%
Debt Service	5,028,061	3,259,271	4,789,536	3,235,310	-32.5%	3,231,480	-0.1%
To Other Agencies	4,882,600	6,010,050	5,506,204	5,164,800	-6.2%	5,249,540	1.6%
Other	20,319,175	40,015,156	2,107,628	637,540	-69.8%	637,540	0.0%
Total Expenditures	$388,916,197	$304,097,150	$434,369,631	$284,154,300	-34.6%	$257,480,500	-9.4%
Operating Transfers Out	37,861,553	43,502,542	50,680,595	37,237,200	-26.5%	35,828,880	-3.8%
	$426,777,750	$347,599,692	$485,050,226	$321,391,500	-33.7%	$293,309,380	-8.7%

Expenditure History by Entity

	Actual FY 2018-19	Actual FY 2019-20	Budgeted FY 2020-21	Projected FY 2021-22	Change %	Projected FY 2022-23	Change %
City of Fontana	$350,464,537	$264,236,565	$373,838,818	$232,721,770	-37.7%	$211,587,980	-9.1%
Fontana Fire Protection District	37,268,310	37,325,883	53,006,485	50,521,770	-4.7%	44,977,680	-11.0%
Fontana Housing Authority	1,182,850	2,534,702	7,523,828	910,260	-87.9%	914,340	0.4%
Fontana Community Foundation	500	0	500	500	0.0%	500	0.0%
Total Expenditures	$388,916,197	$304,097,150	$434,369,631	$284,154,300	-34.6%	$257,480,500	-9.4%

Revenue by Category and Fund Type
Fiscal Year 2021-22

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2021-22 Total
Sales Tax	$47,130,000	$ -	$ -	$ -	$ -	$ -	$ -	$47,130,000
Property Tax	31,981,550	-	67,699,850	-	-	40,000	-	99,721,400
Interest & Rentals	3,933,540	220,000	1,411,700	-	1,317,510	182,200	70,000	7,134,950
Franchise Fees	7,000,000	250,000	360,000	-	-	-	-	7,610,000
Business Related	7,012,000	-	-	-	-	-	-	7,012,000
Development Related	10,410,500	134,000	3,870,000	-	16,227,000	-	-	30,641,500
Recreation	2,887,590	-	-	-	-	-	-	2,887,590
Motor Vehicle In-Lieu	1,000,000	-	-	-	-	-	-	1,000,000
Reimbursables & Other Revenues	4,254,030	6,307,180	22,223,850	189,300	77,050	24,986,910	8,257,730	68,296,050
From Other Agencies	4,278,700	-	1,284,100	-	-	-	-	5,562,800
Total Revenues	$119,887,910	$6,911,180	$98,849,500	$189,300	$17,621,560	$25,209,110	$8,327,730	$276,996,290
Operating Transfers In	11,469,370	15,544,200	1,174,350	2,947,040	5,600,000	502,240	-	37,237,200
	$131,357,280	$22,455,380	$100,023,850	$3,136,340	$23,221,560	$25,711,350	$8,327,730	$314,233,490

Revenue by Entity and Fund Type
Fiscal Year 2021-22

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2021-22 Total
City of Fontana	$119,887,910	$6,911,180	$46,013,500	$189,300	$16,500,500	$25,209,110	$8,327,730	$223,039,230
Fontana Fire Protection District	-	-	52,043,100	-	51,000	-	-	52,094,100
Fontana Housing Authority	-	-	791,700	-	1,070,060	-	-	1,861,760
Fontana Community Foundation	-	-	1,200	-	-	-	-	1,200
Total Revenues	$119,887,910	$6,911,180	$98,849,500	$189,300	$17,621,560	$25,209,110	$8,327,730	$276,996,290

Revenue by Category and Fund Type
Fiscal Year 2022-23

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2022-23 Total
Sales Tax	$48,206,100	$ -	$ -	$ -	$ -	$ -	$ -	$48,206,100
Property Tax	32,745,000	-	69,303,720	-	-	40,000	-	102,088,720
Interest & Rentals	3,785,850	220,000	1,411,700	-	1,317,510	182,200	70,000	6,987,260
Franchise Fees	7,100,000	250,000	385,000	-	-	-	-	7,735,000
Business Related	7,062,200	-	-	-	-	-	-	7,062,200
Development Related	10,682,200	147,000	3,870,000	-	17,138,500	-	-	31,837,700
Recreation	3,966,690	-	-	-	-	-	-	3,966,690
Motor Vehicle In-Lieu	1,000,000	-	-	-	-	-	-	1,000,000
Reimbursables & Other Revenues	4,456,420	6,031,140	26,142,420	186,450	80,050	24,925,500	8,257,730	70,079,710
From Other Agencies	4,356,050	-	1,295,100	-	-	-	-	5,651,150
Total Revenues	$123,360,510	$6,648,140	$102,407,940	$186,450	$18,536,060	$25,147,700	$8,327,730	$284,614,530
Operating Transfers In	11,613,510	15,558,940	1,175,650	2,946,440	4,032,100	502,240	-	35,828,880
	$134,974,020	$22,207,080	$103,583,590	$3,132,890	$22,568,160	$25,649,940	$8,327,730	$320,443,410

Revenue by Entity and Fund Type
Fiscal Year 2022-23

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2023-23 Total
City of Fontana	$123,360,510	$6,648,140	$48,077,740	$186,450	$17,415,000	$25,147,700	$8,327,730	$229,163,270
Fontana Fire Protection District	-	-	53,537,300	-	51,000	-	-	53,588,300
Fontana Housing Authority	-	-	791,700	-	1,070,060	-	-	1,861,760
Fontana Community Foundation	-	-	1,200	-	-	-	-	1,200
Total Revenues	$123,360,510	$6,648,140	$102,407,940	$186,450	$18,536,060	$25,147,700	$8,327,730	$284,614,530

Expenditure by Category and Fund Type
Fiscal Year 2021-22

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2021-22 Total
Personnel Services	$85,233,530	$5,901,830	$13,919,580	$ -	$505,550	$3,286,970	$1,000,680	$109,848,140
Operating Costs	4,618,630	10,670,420	8,737,280	20,000	144,950	367,110	2,026,950	26,585,340
Contractual Services	10,164,400	5,879,860	47,058,160	-	207,500	23,026,720	962,500	87,299,140
Internal Service Charges	8,891,930	520,510	1,837,850	-	39,840	1,115,850	51,750	12,457,730
Capital Expenditures	207,860	44,810	6,169,800	-	28,679,840	655,000	3,168,890	38,926,300
Debt Service	-	-	-	3,116,720	-	118,590	-	3,235,310
To Other Agencies	278,000	-	4,750,400	-	136,400	-	-	5,164,800
Other	637,540	-	-	-	-	-	-	637,540
Total Expenditures	$110,031,890	$23,017,430	$82,473,070	$3,136,720	$29,714,080	$28,570,240	$7,210,870	$284,154,300
Operating Transfers Out	20,704,390	-	11,107,000	-	1,974,370	3,451,440	-	37,237,200
	$130,736,280	$23,017,430	$93,580,070	$3,136,720	$31,688,450	$32,021,680	$7,210,870	$321,391,500

Expenditure by Entity and Fund Type
Fiscal Year 2021-22

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2021-22 Total
City of Fontana	$110,031,890	$23,017,430	$38,716,890	$3,136,720	$22,037,730	$28,570,240	$7,210,870	$232,721,770
Fontana Fire Protection District	-	-	43,182,370	-	7,339,400	-	-	50,521,770
Fontana Housing Authority	-	-	573,310	-	336,950	-	-	910,260
Fontana Community Foundation	-	-	500	-	-	-	-	500
Total Expenditures	$110,031,890	$23,017,430	$82,473,070	$3,136,720	$29,714,080	$28,570,240	$7,210,870	$284,154,300

Expenditure by Category and Fund Type
Fiscal Year 2022-23

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2022-23 Total
Personnel Services	$88,569,830	$5,995,550	$13,886,900	$ -	$873,410	$3,358,520	$1,020,430	$113,704,640
Operating Costs	4,747,900	10,496,710	8,373,880	20,000	142,450	367,110	2,026,950	26,175,000
Contractual Services	10,354,380	5,711,440	48,974,120	-	165,500	18,240,140	962,500	84,408,080
Internal Service Charges	8,891,930	521,790	1,822,290	-	54,120	1,115,850	51,750	12,457,730
Capital Expenditures	127,130	44,810	7,296,600	-	3,492,950	655,000	-	11,616,490
Debt Service	-	-	-	3,112,890	-	118,590	-	3,231,480
To Other Agencies	289,000	-	4,824,140	-	136,400	-	-	5,249,540
Other	637,540	-	-	-	-	-	-	637,540
Total Expenditures	$113,617,710	$22,770,300	$85,177,930	$3,132,890	$4,864,830	$23,855,210	$4,061,630	$257,480,500
Operating Transfers Out	20,818,310	-	9,496,330	-	2,003,820	3,510,420	-	35,828,880
	$134,436,020	$22,770,300	$94,674,260	$3,132,890	$6,868,650	$27,365,630	$4,061,630	$293,309,380

Expenditure by Entity and Fund Type
Fiscal Year 2022-23

	General	Other General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	FY 2022-23 Total
City of Fontana	$113,617,710	$22,770,300	$39,658,760	$3,132,890	$4,491,480	$23,855,210	$4,061,630	$211,587,980
Fontana Fire Protection District	-	-	44,934,780	-	42,900	-	-	44,977,680
Fontana Housing Authority	-	-	583,890	-	330,450	-	-	914,340
Fontana Community Foundation	-	-	500	-	-	-	-	500
Total Expenditures	$113,617,710	$22,770,300	$85,177,930	$3,132,890	$4,864,830	$23,855,210	$4,061,630	$257,480,500

Overview of the General Fund Budget

The Fiscal Year 2021-22 and 2022-23 General Fund Operating Budget continue to maintain the City Council goal for a Contingency Reserve of 15% of annual recurring appropriations. General Fund revenues, appropriations and transfers are summarized below:

	Fiscal Year 2021-22	Fiscal Year 2022-23
Contingency Reserve - beginning balance	$15,884,000	$16,505,000
Sources of funds:		
Estimated revenues	119,887,910	123,360,510
Transfers in	11,469,370	11,613,510
Total sources of funds	$131,357,280	134,974,020
Uses of funds:		
Appropriations	110,031,890	113,617,710
Transfers out	20,704,390	20,818,310
Total uses of funds	130,736,280	134,436,020
Contingency Reserve - ending balance	$16,505,000	$17,043,000

Budget Assumptions

Several key budget assumptions were used in preparing the two-year budget. These assumptions will be carefully monitored throughout the fiscal year while evaluating budget performance. In-house projections based on current economic data, historical revenue performance, industry experts and consultants were used to project these revenues.

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

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

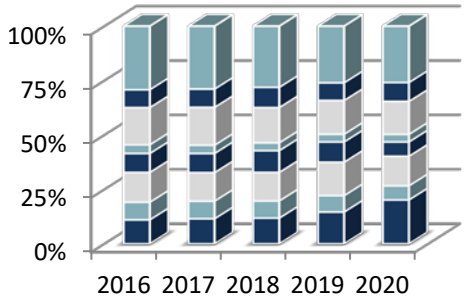
Revenue Assumptions

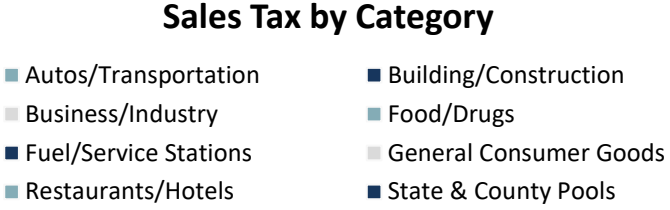
General Fund Revenues

General Fund revenues have been projected to continue to recover from the effects of the COVID-19 pandemic as new signs of a resurgent economy emerge. FY 2021-22 revenues, excluding transfers, have been projected at $119.9 million, approximately $11.0 million higher than the current year adjusted budget of $108.9 million. FY 2022-23 revenues, excluding transfers, have been projected at $123.4 million, approximately $3.5 million higher than FY 2021-22 projections.



Sales Tax
FY 21-22: $47.1 million, 39.3% of total GF Revenue
FY 22-23: $48.2 million, 39.1% of total GF revenue
Projected to increase by $8.1 million over the current year adjusted budget and another $1.1 million the following year to reflect the continuing recovery from the COVID-19 pandemic.





Tax Consultant Forecast Statewide Trends for FY 21-22 By Sales Tax Category

Auto/Transportation	+3.0%
Building/Construction	+1.7%
Business/Industry	+6.5%
Food/Drugs	+2.5%
Fuel/Service Stations	+15.5%
General Consumer Goods	+6.8%
Restaurants/Hotels	+23.9%
State and County Pools	+4.2%
Total	**+7.2%**



Property Tax

FY 2021-22 - $32.0 million, 26.7% of total GF revenue
FY 2022-23 - $32.8 million, 26.5% of total GF revenue

Represents a 4.0% increase FY 21-22 and 2.4% increase in FY 22-23 in City-wide assessed valuation based on historical increases. The CPI cap for FY 2021-22 is 1.036%. 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.

Interest and Rentals

FY 2021-22 - $3.9 million – 3.3% of total GF revenue
FY 2022-23 - $3.8 million – 3.1% of total GF revenue

Projected reductions are based on historically low investment interest rates and the amortization of the interfund debt.

Franchise Fees

FY 2021-22 - $7.0 million – 5.8% of total GF revenue
FY 2022-23 - $7.1 million – 5.8% of total GF revenue

No change projected for FY 21-22 and minimal increase (1.4%) for FY 22-23 reflecting slow recovery from COVID-19 pandemic.

Business Related

FY 2021-22 - $7.0 million – 5.9% of total GF revenue
FY 2022-23 - $7.1 million – 5.7% of total GF revenue

The FY 21-22 increase of 7.9% reflects recovery of Transient Occupancy Tax (TOT) from COVID-19 pandemic reductions. Minimal increase included for FY 22-23.

Development Related

FY 2021-22 - $10.4 million – 8.7% of total GF revenue
FY 2022-23 - $10.7 million – 8.7% of total GF revenue

Due to the surge in development with the improving economy, slight increases have been projected for both FY 21-22 and FY 2022-23.

FY 21-22	FY 22-23
124.7 %	37.4 %
No change	No change
13.7 %	9.9 %
2.1 %	3.7 %

Recreation

FY 2021-22 – $2.9 million – 2.4% of total GF revenue
FY 2022-23 – $4.0 million – 3.2% of total GF revenue

This City revenue took the brunt of the COVID-19 pandemic "shelter-in-place" and "shut down" orders. Projected increases reflect facilities being open for three quarters in FY 21-22 and the full year for FY 22-23.

Motor Vehicle In-Lieu

FY 2021-22 – $1.0 million – 0.8% of total GF revenue
FY 2022-23 – $1.0 million – 0.8% of total GF revenue

Several unsuccessful attempts have been made over the past few years to restore the allocation for newly incorporated annexations which was eliminated during Fiscal Year 2011/12. Once again, the special allocation amount of $900,000 has been the budget for both fiscal years to offset five new police positions that will be eliminated if the revenue is not received. Penalties of approximately $100,000 each year will continue to be received regardless.

Other Revenues

FY 2021-22 – $2.7 million – 2.2% of total GF revenue
FY 2022-23 - $2.9 million – 2.4% of total GF revenue

Includes property sale proceeds, code enforcement fines, animal licenses, etc. FY 2021-22 projections are lower primarily to reflect the suspension of passport processing as well as a reduction in anticipated City Code violations based on current year collections. The increase in FY 2022-23 is primarily due to the amortization of interfund debt (increasing principal payment).

Reimbursables

FY 2021-22 - $1.6 million – 1.3% of total GF revenue
FY 2022-23 - $1.5 million – 1.2% of total GF revenue

This category includes amounts received to reimburse expenditures such as weed abatement charges and Bond CFD administrative charges. FY 21-22 projection reflects a slight increase, while FY 22-23 projection reflects a small decrease.

FY 21-22 FY 22-23



From Other Agencies

FY 2021-22 - $4.3 million – 3.6% of total GF revenue

FY 2022-23 - $4.4 million – 3.5% of total GF revenue

These revenues are received from the Fire Protection District, the Housing Authority and the Successor to the RDA. The amounts due from the Fire District and the Housing Authority for FY 2021-22 were calculated through the City's cost allocation program and were increased by 2% for the FY 2022-23 estimate. The FY 2021-22 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 2022-23 amount has been estimated at the same level.

From Other Agencies For Cost Allocation and Staff Reimbursements

	FY 2021-22	FY 2022-23
Fire District	$3.73 million	$3.81 million
Housing Authority	0.15 million	0.15 million
Successor to RDA	0.40 million	0.40 million
Total	$4.28 million	$4.36 million

Other Fund Revenues

Major changes in other fund revenues for FY 2021-22 and FY 2022-23 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 budgeted for Fiscal Years 2021-22 and 2022-23 at the same level as the reduced budget in the current fiscal year with the exception of contract increases for current obligations. Full-time employee costs increased based on current contracts. Part-time employee costs increased in order to staff the facilities as they reopen and programs resume.

Fiscal Year 2021-22
The FY 2021-22 budget was built assuming the continuing closure of facilities and programs through the first quarter of the year (July 1 – September 30). With the State of California targeting June 15, 2021 for full reopening, some facilities and programs may reopen prior to that. First Quarter Budget Adjustments will be prepared to reflect any early reopenings.

Overall, expenditures increased by $4.1 million, primarily in personnel services. Contractual obligations for full-time employees increased by $3.1 million and part-time employee costs increased by $2.0 million. Transferring Code Enforcement staff to the Fire District decreased costs by $1.4 million. Internal service charges increased by $700,000 reflecting increases in vehicle maintenance costs and risk liability charges.

Fiscal Year 2022-23
The FY 2022-23 budget was built assuming all facilities and programs in operation for the fiscal year.

Overall, expenditures increased by $3.6 million, again primarily in personnel services. Contractual obligations for full-time employees increased by $2.2 million and part-time employee costs increased by $1.1 million.

Other Fund Expenditures

Major changes in other fund expenditures for FY 2021-22 and FY 2022-23 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.

COVID-19 Pandemic

There is no historical reference from which to judge the length and depth of the effects of the COVID-19 pandemic on the City. All projections contained within this budget assume that the State of California will "reopen" on June 15, 2021.

State Budget

Under the Governor's budget in January 2021, revenues are nearly back to pre-pandemic levels and state costs have not risen as dramatically as anticipated producing a $15.5 billion windfall. The Governor proposes spending just over half or $8.1 billion on a variety of one-time or temporary basis programmatic expansions; $2.9 billion to the Special Fund for Economic Uncertainties; $2.5 billion to revenue reductions ($600 tax refund to low-income taxpayers); $1.3 billion to ongoing spending increases; and $700 million to repay debts and liabilities including repaying some special fund loans made in 2020-21 and an additional payment to the California teacher's pension system. While the Governor's proposal does provide for a balanced budget next year, a significant structural out-year deficit would remain, increasing to over $11 billion by 2024-25.

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 2018-19.

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

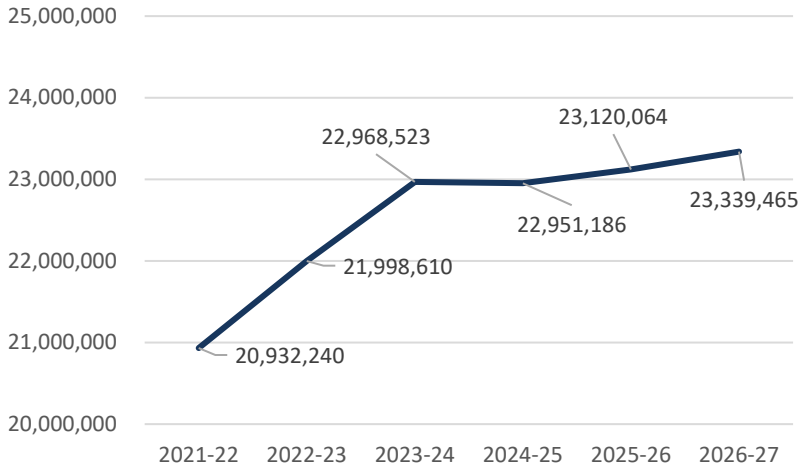
Included in the Annual Valuation Report as of June 30, 2019 (received July 2020), were projected employer contributions for the next six fiscal years reflecting the adopted changes to the discount rate, and assuming that all actuarial assumptions will be realized with no further changes to assumptions, contributions, benefits, or funding occurring during the next projection period.

Plan		Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return beginning Fiscal Year 2020-21)				
	Fiscal Year	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
Miscellaneous	Normal Cost %	9.320%	9.1%	9.0%	8.8%	8.6%	8.4%
	UAL Payment	$5,259,122	$5,856,000	$6,255,000	$6,663,000	$6,327,000	$6,108,000
	Total as a % of Payroll	25.0%	26.2%	26.7%	27.1%	25.5%	24.3%
	Projected Payroll	$33,480,328	$34,401,037	$35,347,066	$36,319,110	$37,317,885	$38,344,128
Safety	Normal Cost %	19.780%	19.4%	19.1%	18.8%	18.4%	18.1%
	UAL Payment	$9,161,493	$9,896,000	$10,534,000	$9,936,000	$10,329,000	$10,629,000
	Total as a % of Payroll	57.3%	58.8%	59.9%	56.2%	56.3%	56.1%
	Projected Payroll	$23,583,890	$24,232,447	$24,898,839	$25,583,557	$26,287,105	$27,010,000

Using these projections, the City of Fontana's annual contributions for the General Fund could increase as shown in the chart to the right. **These projections do not reflect any effects of the COVID-19 pandemic on CalPERS investment earnings and resulting rates.**

Several years ago, the City Council approved a PERS Rate Stability Reserve to help smooth out rate spikes. The balance of that reserve is currently budgeted at $5.9 million. This reserve will be available to offset some PERS rate increases in future years.

The current funding status for the Miscellaneous Plan is 72.0%; for the Safety Plan it is 60.8%.



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 $6.7 million from various funds has been allocated to this critical area in the FY 2021-22 Operating Budget; $7.2 million in the FY 2022-23 Operating Budget. The updated Pavement Management Report should be completed by June 2021.

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 1.036% for FY 2021-22, 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 2021-22. 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, 2018, to not less than $11 per hour; on or after January 1, 2019, to not less than $12 per hour; on or after January 1, 2020, to not less than $13 per hour; on or after January 1, 2021, to not less than $14 per hour; and on or after January 1, 2022, to not less than $15 per hour. This will not only add cost to bring wages to the minimum, it will also cause wage compaction issues among positions. This will also cause a number of contract increases throughout the City.

Proposition 218

On November 5, 1996, the California electorate approved Proposition 218 affecting a change to the California State Constitution by making numerous changes to local government finance law. This measure impacts the generation and use of many fundamental revenue sources including fees, charges, assessments, and taxes. This proposition also changes the methods by which certain assessments and taxes are challenged by the electorate. Both the FY 2021-22 and the FY 2022-23 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. Revenue projections do not reflect the effect of any future economic downturn, and a gradual recovery from the effects of the COVID-19 pandemic.

Departmental **expenditures** were projected using a 2% annual increase for FY 2023-24 and 3% annual increases thereafter. PERS rate increases have been projected based on the Projected Employer Contributions provided in the Annual Valuation Report as of June 30, 2019.

The forecast anticipates maintaining the current **reserve balances** with the exception of the 15% contingency reserve which will be increased as expenditures increase.

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 2026-27. **Consistent with the City's policy of living within our means, appropriate cost saving measures will be implemented at any time that projected expenditures exceed revenues including but not limited to service reductions, project deferrals, and the judicious use of reserves.**

General Fund

Five-Year Financial Forecast

	Proposed FY 2021-22	Proposed FY 2022-23	Projected FY 2023-24	Projected FY 2024-25	Projected FY 2025-26	Projected FY 2026-27
Sources:						
Revenues	$119,887,910	$123,360,510	$126,616,145	$129,977,706	$133,448,800	$137,033,161
Operating Transfers In	11,469,370	11,613,510	11,633,830	11,654,556	11,675,697	11,697,261
Total Sources	$131,357,280	$134,974,020	$138,249,975	$141,632,262	$145,124,497	$148,730,422
Uses:						
Departmental Budgets	$110,031,890	$113,617,710	$116,859,977	$119,349,429	$123,116,647	$126,855,603
Operating Transfers Out	20,704,390	20,818,310	20,781,125	21,264,742	21,452,031	21,643,065
Total Uses	$130,736,280	$134,436,020	$137,641,102	$140,614,171	$144,568,678	$148,498,668
Results of Operations	$621,000	$538,000	$608,873	$1,018,091	$555,819	$231,753
Beginning Fund Balance	$33,095,101	$33,716,101	$34,254,101	$34,862,974	$35,881,065	$36,436,884
Ending Funding Balance	$33,716,101	$34,254,101	$34,862,974	$35,881,065	$36,436,884	$36,668,638
15% Contingency Reserve	$16,505,000	$17,043,000	$17,529,000	$17,902,000	$18,467,000	$19,028,000
Economic Uncertainty Reserve	8,514,643	8,514,643	8,514,643	8,514,643	8,514,643	8,514,643
Designated for ECB	0	0	0	0	0	0
PERS Rate Stability Reserve	5,869,393	5,869,393	5,869,393	5,869,393	5,869,393	5,869,393
Legal Reserves	2,827,065	2,827,065	2,827,065	2,827,065	2,827,065	2,827,065
Unreserved/Undesignated	$0	$0	$122,873	$767,964	$758,783	$429,537

Aquatics Programs

Aquatics Programs



You can improve your freestyle technique at the Don Day, Fontana Park, Heritage and Miller pools as they warm up for summer activities. Swim lessons are a huge part of summer fun and safety.

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 2021-22 and 2022-23

Five-Year Summary

	2017/18 Audited Actuals	2018/19 Audited Actuals	2019/20 Audited Actuals	2020/21 Adopted Budget	2020/21 Current Budget	2021/22 New Budget	2022/23 New Budget
Revenues	$101,939,175	$115,286,615	$114,333,501	$110,021,400	$108,847,390	$119,887,910	$123,360,510
Expenditures	90,494,219	97,069,126	101,395,414	105,893,340	105,950,016	110,031,890	113,617,710
Revenues over (under) expenditures	11,444,956	18,217,489	12,938,087	4,128,060	2,897,374	9,856,020	9,742,800
Other sources & uses:							
Operating transfers in	9,492,586	11,903,826	11,199,568	10,595,610	10,595,610	11,469,370	11,613,510
Operating transfers out	(20,998,217)	(22,332,286)	(24,459,727)	(15,913,740)	(18,975,677)	(20,704,390)	(20,818,310)
Total other sources & uses	(11,505,631)	(10,428,460)	(13,260,159)	(5,318,130)	(8,380,067)	(9,235,020)	(9,204,800)
Revenues & other sources over (under) expenditures and other uses	(60,675)	7,789,029	(322,072)	(1,190,070)	(5,482,693)	621,000	538,000
Fund balance, beginning of year	31,175,668	32,116,136	39,272,847	32,342,876	38,577,794	33,095,101	33,716,101
Projected expenditure savings from current year				475,000			
GASB 31 adjustment	554,942	(632,318)	(372,981)				
Prior period adjustment	446,201						
Fund balance, end of year	$32,116,136	$39,272,847	$38,577,794	$31,627,806	$33,095,101	$33,716,101	$34,254,101
FUND BALANCE							
Reserved							
Inventories	$349,801	$330,543	$327,065	$330,543	$327,065	$327,065	$327,065
Jr. Lien Bonds	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total reserved	2,849,801	2,830,543	2,827,065	2,830,543	2,827,065	2,827,065	2,827,065
Designated							
Economic Uncertainty	6,919,867	6,919,867	8,514,643	8,514,643	8,514,643	8,514,643	8,514,643
Designated for ECB	1,760,877	1,578,985	0	0	0	0	0
PERS Rate Stability	3,446,364	4,588,085	5,700,690	4,398,620	5,869,393	5,869,393	5,869,393
15% Contingency	13,557,000	14,670,000	15,297,000	15,884,000	15,884,000	16,505,000	17,043,000
Unappropriated	3,582,227	8,685,367	6,238,396	-	-	-	-
	$32,116,136	$39,272,847	$38,577,794	$31,627,806	$33,095,101	$33,716,101	$34,254,101
Total available for contingencies as of July 1	**$13,557,000**	**$14,670,000**	**$15,297,000**	**$15,884,000**	**$15,884,000**	**$16,505,000**	**$17,043,000**

Fund Balance *Fiscal Years 2021/22 and 2022/23*

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 2021/2022

		Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
			Revenues	Transfers In	Expenditures	Transfers Out	
Other General Funds:							
102	CITY TECHNOLOGY	$118,597	$0	$4,230,000	($4,324,750)	$0	$23,847
103	FACILITY MAINTENANCE	8,025	0	7,370,900	(7,370,900)	0	8,025
104	OFFICE OF EMERGENCY SVCS	178,184	0	0	(37,390)	0	140,794
105	KFON	1,335,503	250,000	0	(254,540)	0	1,330,963
106	SELF-INSURANCE	4,341,601	6,007,180	0	(6,920,580)	0	3,428,201
107	RETIREES MEDICAL BENEFITS	26,400,949	520,000	2,500,000	(2,500,000)	0	26,920,949
108	SUPPLEMENTAL RETIREMENT	1,911	0	30,600	(32,000)	0	511
110	GF OPERATING PROJECTS	6	0	1,412,700	(1,412,700)	0	6
125	STORM WATER COMPLIANCE	57,132	134,000	0	(164,570)	0	26,562
	Total Other General Funds	$32,441,908	$6,911,180	$15,544,200	($23,017,430)	$0	$31,879,858
Special Revenue Funds:							
201	MUNI SVCS FISCAL IMPACT	$20,548,988	$1,352,500	$0	$0	($859,000)	$21,042,488
203	STATE TCR - AB 2928	0	0	0	0	0	0
222	CRIME PREV ASSET SEIZURE	52,383	8,500	0	(34,600)	0	26,283
223	FEDERAL ASSET SEIZURES	4,312,121	1,574,900	0	(2,099,290)	0	3,787,731
224	STATE ASSET SEIZURES	422,264	75,600	0	(52,790)	0	445,074
225	PD TRAFFIC SAFETY	1,960,101	374,500	0	(199,500)	0	2,135,101
241	AIR QUALITY MGMT DISTRICT	300,641	310,500	0	(16,000)	(16,100)	579,041
242	MEASURE I - TCR	0	0	0	0	0	0
243	TRAFFIC SAFETY	54,637	32,250	0	(59,520)	0	27,367
244	PROP 1B	141,594	1,200	0	0	0	142,794
245	MEASURE I REIMB 2010-2040	590,981	0	0	0	0	590,981
246	MEASURE I LOCAL 2010-2040	8,128,658	3,845,630	0	(2,565,110)	(99,900)	9,309,278
281	GAS TAX (STATE)	86,199	4,902,200	0	(3,730,430)	(576,500)	681,469
282	SOLID WASTE MITIGATION	875,747	3,029,400	0	(2,596,810)	(449,100)	859,237
283	ROAD MAINTENACE & REHAB	77,279	4,155,800	0	(4,145,000)	0	88,079
301	GRANTS	0	475,360	100,520	(350,880)	0	225,000
321	FED LAW ENF BLOCK GRANT	0	208,330	0	(208,330)	0	0
322	STATE COPS AB3229	190,284	380,000	0	(404,430)	0	165,854
362	CDBG	1,001,163	2,329,030	0	(2,228,170)	(91,800)	1,010,223
363	HOME PR\ DOWN PYMT	807,667	796,660	0	(790,900)	0	813,427
365	DOWN PYMT ASSISTANCE PRGM	4,674	0	0	0	0	4,674
385	AFTER SCHOOL PROGRAM	0	3,854,890	0	(3,531,790)	(323,100)	0

Other Funds

Unreserved Fund Balances

Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds (continued):							
395	LMD #1 CITY WIDE	$2,450,332	$925,700	$0	($989,660)	($139,600)	$2,246,772
396	LMD #2 VLG OF HERITAGE	229,246	2,449,000	510,300	(2,766,620)	(308,200)	113,726
397	LMD #3 EMPIRE CENTER	247,951	64,150	0	(61,070)	(4,400)	246,631
398	LMD #3 HUNTER'S RIDGE	2,820,477	820,900	118,090	(901,790)	(95,200)	2,762,477
399	LLMD #3 HUNTER'S RIDGE	41,759	34,350	0	(32,000)	(2,800)	41,309
401	CFD #1 SOUTHRIDGE VILLAGE	6,365,958	5,567,400	0	(4,068,770)	(2,067,500)	5,797,088
403	CFD #6-3A BELLGROVE II	402,396	231,000	0	(141,650)	(35,300)	456,446
404	CFD #6-2 N MORNINGSIDE	301,168	92,350	0	(68,130)	(7,100)	318,288
405	CFD #6-1 STRATHAM	587,109	189,800	0	(118,420)	(102,700)	555,789
406	CFD #6 THE LANDINGS	3,132,720	349,200	98,610	(459,860)	(50,300)	3,070,370
407	CFD #7 COUNTRY CLUB EST	376,818	115,450	12,000	(146,420)	(14,500)	343,348
408	CFD #8 PRESLEY	1,009,524	80,700	97,200	(239,440)	(21,800)	926,184
409	CFD #9M MORNINGSIDE	315,182	165,700	0	(128,150)	(100,900)	251,832
410	CFD #10M JURUPA IND	273,294	39,900	0	(35,130)	(3,400)	274,664
412	CFD #12 SIERRA LAKES	1,335,051	902,200	144,700	(1,221,240)	(119,400)	1,041,311
413	CFD #13M SUMMIT HEIGHTS	1,250,716	439,300	92,930	(680,980)	(73,600)	1,028,366
414	CFD #14M SYCAMORE HILLS	151,698	422,140	0	(271,020)	(203,600)	99,218
415	CFD #15M SILVER RIDGE	280,460	278,600	0	(138,640)	(194,100)	226,320
416	CFD #16M VENTANA POINTE	143,954	44,400	0	(36,890)	(27,000)	124,464
418	CFD #18M BADIOLA HOMES	41,995	7,150	0	(3,200)	(3,900)	42,045
420	CFD #20M	124,666	33,400	0	(31,570)	(17,800)	108,696
421	CFD #21M	223,882	40,900	0	(15,900)	(19,900)	228,982
423	CFD #23M	46,460	7,900	0	(2,670)	(10,200)	41,490
424	CFD #24M	180,118	46,000	0	(16,770)	(25,500)	183,848
425	CFD #25M	339,467	84,100	0	(59,300)	(47,900)	316,367
427	CFD #27M	11,326	65,710	0	(48,610)	(4,100)	24,326
428	CFD #28M	566,775	149,300	0	(52,520)	(98,700)	564,855
429	CFD #29M	46,610	23,600	0	(18,090)	(17,400)	34,720
430	CFD #30M	766,230	240,900	0	(118,530)	(144,300)	744,300
431	CFD #31 CITRUS HEIGHTS N	575,823	299,800	0	(209,910)	(168,000)	497,713
432	CFD #32M	95,178	18,600	0	(3,370)	(13,600)	96,808
433	CFD #33M EMPIRE LIGHTING	124,997	42,100	0	(38,940)	(2,100)	126,057
434	CFD #34 EMPIRE DET BASIN	236,095	22,900	0	(10,780)	(1,000)	247,215
435	CFD #35M	1,600,279	512,700	0	(557,800)	(156,200)	1,398,979

Other Funds
Unreserved Fund Balances
Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds (continued):							
436	CFD #36M	$56,147	$22,600	$0	($10,640)	($17,400)	$50,707
437	CFD #37 MONTELAGO	291,376	89,700	0	(49,760)	(45,900)	285,416
438	CFD #38M	853,423	182,150	0	(105,830)	(105,900)	823,843
439	CFD #39M	56,132	21,900	0	(10,810)	(15,000)	52,222
440	CFD #40M	60,310	10,900	0	(1,050)	(7,400)	62,760
441	CFD #41M	118,828	16,000	0	(8,370)	(7,100)	119,358
442	CFD #42M	253,642	45,950	0	(61,590)	(5,400)	232,602
444	CFD #44M	32,184	9,200	0	(7,410)	(5,300)	28,674
445	CFD #45M	384,295	102,600	0	(82,670)	(49,200)	355,025
446	CFD #46M	283,897	50,800	0	(29,260)	(20,600)	284,837
447	CFD #47M	17,236	11,600	0	(12,550)	(5,400)	10,886
448	CFD #48M	412,755	77,200	0	(51,840)	(28,100)	410,015
449	CFD #49M	36,233	13,050	0	(14,840)	(5,400)	29,043
450	CFD #50M	83,962	35,850	0	(22,780)	(27,400)	69,632
451	CFD #51M	173,786	66,700	0	(52,460)	(33,600)	154,426
453	CFD #53M	65,923	9,350	0	(4,120)	(4,400)	66,753
454	CFD #54M	74,717	24,800	0	(18,010)	(11,800)	69,707
455	CFD #55M	50,237	7,400	0	(5,120)	(2,600)	49,917
456	CFD #56M	115,949	27,000	0	(400)	(23,600)	118,949
457	CFD #57M	63,828	14,600	0	(12,610)	(5,600)	60,218
458	CFD #58M	13,125	4,500	0	(1,500)	(3,800)	12,325
459	CFD #59M	6,529	2,400	0	(500)	0	8,429
460	CFD #60M	82,894	13,200	0	(9,450)	(5,000)	81,644
461	CFD #61M	365,734	56,600	0	(27,150)	(26,200)	368,984
462	CFD #62M	34,374	5,900	0	(2,150)	0	38,124
463	CFD #63M	487,056	57,750	0	(19,760)	(400)	524,646
464	CFD #64M	62,405	5,400	0	0	0	67,805
465	CFD #65M	183,597	21,400	0	(6,770)	(9,800)	188,427
467	CFD #67M	193,319	43,700	0	(30,870)	(21,500)	184,649
468	CFD #68M	129,442	25,100	0	(18,440)	(11,100)	125,002
469	CFD #69M	625,675	169,700	0	(65,570)	(94,000)	635,805
470	CFD #70M AVELLINO	240,174	79,200	0	(43,010)	(36,060)	240,304
471	CFD #71M SIERRA CREST	384,871	120,400	0	(112,120)	(40,700)	352,451
472	CFD #72M	32,747	11,000	0	(5,340)	(5,700)	32,707

Other Funds
Unreserved Fund Balances
Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds (continued):							
473	CFD #73M	$262,432	$67,400	$0	($27,990)	($33,690)	$268,152
474	CFD #74M	297,889	85,900	0	(34,110)	(500)	349,179
475	CFD #75M	51,055	14,450	0	(7,000)	(7,790)	50,715
476	CFD #76M	106,518	34,000	0	(39,560)	(13,800)	87,158
477	CFD #77M	45,747	12,400	0	(6,320)	(6,000)	45,827
478	CFD #78M	144,208	70,400	0	(11,290)	(1,000)	202,318
479	CFD #79M	114,377	21,700	0	(300)	0	135,777
480	CFD #80M BELLA STRADA	485,927	215,300	0	(138,940)	(110,100)	452,187
481	CFD #81M	107,201	110,400	0	(74,440)	(51,400)	91,761
482	CFD #82M	85,354	27,200	0	0	0	112,554
483	CFD #83M	141,029	62,050	0	(23,620)	(26,100)	153,359
484	CFD #84M	34,362	19,250	0	(10,320)	(8,700)	34,592
485	CFD #85 THE MEADOWS	535,574	419,600	0	(273,000)	(88,500)	593,674
486	CFD #86 ETIWANDA RIDGE	165,064	63,800	0	(47,060)	(27,560)	154,244
487	CFD #87 EL PASEO	70,505	73,000	0	(8,900)	0	134,605
488	CFD #88 SIERRA CREST II	176,653	113,400	0	(58,110)	(33,000)	198,943
489	CFD #89 BELROSE	102,181	60,400	0	(19,590)	0	142,991
490	CFD #90 SUMMIT @ ROSENA PH I	551,262	351,800	0	(162,890)	0	740,172
491	CFD #91M	13,918	6,900	0	0	0	20,818
492	CFD #92M	33,245	16,500	0	0	0	49,745
493	CFD #93M	22,267	11,000	0	0	0	33,267
494	CFD #94M	4,125	2,000	0	0	0	6,125
495	CFD #95 SUMMIT @ ROSENA PH II	165,725	160,600	0	(161,310)	0	165,015
497	CFD #97M	10,354	5,100	0	0	0	15,454
498	CFD #98M	6,000	6,000	0	0	0	12,000
501	CFD #101M	7,800	7,800	0	0	0	15,600
502	CFD #102M	5,000	5,000	0	0	0	10,000
	Total Special Revenue Funds	$76,323,669	$46,013,500	$1,174,350	($38,716,890)	($7,807,000)	$76,987,629
Debt Service Funds:							
580	GENERAL DEBT SERVICE	$1,500	$189,300	$2,947,040	($3,136,720)	$0	$1,120
	Total Debt Service Funds	$1,500	$189,300	$2,947,040	($3,136,720)	$0	$1,120

Other Funds
Unreserved Fund Balances
Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
			Revenues	Transfers In	Expenditures	Transfers Out	
Capital Project Funds:							
601	CAPITAL REINVESTMENT	$100,000	$37,000	$2,300,000	($2,300,000)	($137,000)	$0
602	CAPITAL IMPROVEMENT	5,567,420	79,000	0	(2,567,420)	(353,900)	2,725,100
603	FUTURE CAPITAL PROJECTS	12,384,097	180,000	0	0	(453,400)	12,110,697
620	SAN SEVAINE FLOOD CONTROL	514,952	475,700	0	(95,290)	(13,400)	881,962
621	UPPER ETIWANDA FLOOD CNTL	47,880	400	0	0	0	48,280
622	STORM DRAIN	9,719,461	2,991,000	0	(118,660)	(123,000)	12,468,801
623	SEWER EXPANSION	10,509,182	2,620,000	0	(12,075,000)	(120,000)	934,182
630	CIRCULATION MITIGATION	4,008,762	5,191,000	0	(12,620)	(181,500)	9,005,642
631	FIRE ASSESSMENT	165,070	156,300	0	0	(321,370)	0
632	GENERAL GOVERNMENT	9,652,403	1,084,000	0	0	0	10,736,403
633	LANDSCAPE MEDIANS	3,494,913	649,800	0	(3,110)	(46,900)	4,094,703
634	LIBRARY CAPITAL IMPRMT	615,904	403,500	0	0	0	1,019,404
635	PARKS DEVELOPMENT	4,519,785	1,857,000	0	(281,620)	(219,300)	5,875,865
636	POLICE CAPITAL FACILITIES	2,893,648	673,500	0	0	(4,600)	3,562,548
637	UNDERGROUND UTILITIES	451,585	102,200	0	0	0	553,785
657	CFD #31 CITRUS HEIGHTS N	12,865	100	0	0	0	12,965
658	CFD #37 MONTELAGO	6,198	0	0	0	0	6,198
659	CFD #70 AVELLINO	816	0	0	0	0	816
660	CFD #71 SIERRA CREST	2,948	0	0	0	0	2,948
661	CFD #80 BELLA STRADA	6,692	0	0	0	0	6,692
662	CFD #81 GABRIELLA	10,157	0	0	0	0	10,157
663	CFD #74B CITRUS/SUMMIT	27,735	0	0	0	0	27,735
664	CFD #86 ETIWANDA RIDGE	443	0	0	0	0	443
665	CFD #85 THE MEADOWS	0	0	0	0	0	0
666	CFD #88 SIERRA CREST II	0	0	0	0	0	0
667	CFD #89 BELROSE	0	0	0	0	0	0
668	CFD #90 SUMMIT @ ROSENA PH I	4,584,010	0	0	(4,584,010)	0	0
	Total Capital Project Funds	$69,296,926	$16,500,500	$2,300,000	($22,037,730)	($1,974,370)	$64,085,326
Enterprise Funds:							
701	SEWER MAINT & OPERATIONS	$6,201,970	$23,893,910	$0	($21,644,880)	($2,780,500)	$5,670,500
702	SEWER CAPITAL PROJECTS	1,353,078	192,500	502,240	(160,600)	(9,100)	1,878,118
703	SEWER REPLACEMENT	9,066,142	1,118,000	0	(6,764,760)	(661,840)	2,757,542
710	WATER UTILITY	541,773	4,700	0	0	0	546,473
	Total Enterprise Funds	$17,162,963	$25,209,110	$502,240	($28,570,240)	($3,451,440)	$10,852,633

Other Funds

Unreserved Fund Balances

Fiscal Year 2021/2022

	Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	
Internal Service Funds:						
751 FLEET OPERATIONS	$7,733,197	$8,327,730	$0	($7,210,870)	$0	$8,850,057
Total Internal Service Funds	$7,733,197	$8,327,730	$0	($7,210,870)	$0	$8,850,057
TOTAL ALL FUNDS	**$202,960,163**	**$103,151,320**	**$22,467,830**	**($122,689,880)**	**($13,232,810)**	**$192,656,623**

Fontana Fire Protection District

Unreserved Fund Balances

Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	FONTANA FIRE DISTRICT	$14,605,789	$51,723,100	$0	($42,926,470)	($3,300,000)	$20,102,419
211	FFD - CFD 2002-2	4,170,234	320,000	0	(255,900)	0	4,234,334
310	FONTANA FIRE DISTRICT GRANTS	0	0	0	0	0	0
	Total Special Revenue Funds	$18,776,023	$52,043,100	$0	($43,182,370)	($3,300,000)	$24,336,753
Capital Project Fund:							
610	FIRE CAPITAL PROJECTS	$4,007,533	$51,000	$3,300,000	($7,339,400)	$0	$19,133
TOTAL FIRE DISTRICT FUNDS		**$22,783,556**	**$52,094,100**	**$3,300,000**	**($50,521,770)**	**($3,300,000)**	**$24,355,886**

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	SUCCESSOR TO LOW/MOD INCOME HOUSING	$205,731	$1,700	$0	$0	$0	$207,431
295	PERMANENT LOCAL HSG ALLOC	0	195,000	0	(195,000)	0	0
297	HOUSING AUTHORITY - LMIHF	11,700,058	595,000	0	(378,310)	0	11,916,748
	Total Special Revenue Funds	$11,905,789	$791,700	$0	($573,310)	$0	$12,124,179
Capital Project Fund:							
697	FONTANA HOUSING AUTHORITY	$2,849,473	$232,060	$0	($336,450)	$0	$2,745,083
698	AFFORDABLE HOUSING TRUST	4,981,525	838,000	0	(500)	0	5,819,025
	Total Capital Project Funds	$7,830,998	$1,070,060	$0	($336,950)	$0	$8,564,108
TOTAL HOUSING AUTHORITY FUNDS		**$19,736,787**	**$1,861,760**	**$0**	**($910,260)**	**$0**	**$20,688,287**

Fontana Community Foundation

Unreserved Fund Balance

Fiscal Year 2021/2022

	Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Fund:						
299 COMMUNITY FOUNDATION	$140,344	$1,200	$0	($500)	$0	$141,044

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Projected Fund Balance June 30, 2022	Change	% Change	Reasons for Changes Greater than 10%
Other General Funds:						
102	CITY TECHNOLOGY	$118,597	$23,847	($94,750)	-79.89%	Planned use of funds accumulated over period of time
103	FACILITY MAINTENANCE	8,025	8,025	-	-	
104	OFFICE OF EMERGENCY SVCS	178,184	140,794	(37,390)	-20.98%	Planned use of funds accumulated over period of time
105	KFON	1,335,503	1,330,963	(4,540)	-0.34%	
106	SELF-INSURANCE	4,341,601	3,428,201	(913,400)	-21.04%	Planned use of funds accumulated over period of time
107	RETIREES MEDICAL BENEFITS	26,400,949	26,920,949	520,000	1.97%	
108	SUPPLEMENTAL RETIREMENT	1,911	511	(1,400)	-73.26%	Planned use of funds accumulated over period of time
110	GF OPERATING PROJECTS	6	6	-	-	
125	STORM WATER COMPLIANCE	57,132	26,562	(30,570)	-53.51%	Planned use of funds accumulated over period of time
Special Revenue Funds:						
201	MUNI SVCS FISCAL IMPACT	20,548,988	21,042,488	493,500	2.40%	
203	STATE TCR - AB 2928	-	-	-	-	
210	FONTANA FIRE DISTRICT	14,605,789	20,102,419	5,496,630	37.63%	Revenues increasing faster than costs
211	FFD - CFD 2002-2	4,170,234	4,234,334	64,100	1.54%	
222	CRIME PREV ASSET SEIZURE	52,383	26,283	(26,100)	-49.83%	Planned use of funds accumulated over period of time
223	FEDERAL ASSET SEIZURES	4,312,121	3,787,731	(524,390)	-12.16%	Planned use of funds accumulated over period of time
224	STATE ASSET SEIZURES	422,264	445,074	22,810	5.40%	
225	PD TRAFFIC SAFETY	1,960,101	2,135,101	175,000	8.93%	
241	AIR QUALITY MGMT DISTRICT	300,641	579,041	278,400	92.60%	Funds to be accumulated for projects
242	MEASURE I - TCR	-	-	-	-	
243	TRAFFIC SAFETY	54,637	27,367	(27,270)	-49.91%	Planned use of funds accumulated over period of time
244	PROP 1B	141,594	142,794	1,200	0.85%	
245	MEASURE I REIMB 2010-2040	590,981	590,981	-	-	
246	MEASURE I LOCAL 2010-2040	8,128,658	9,309,278	1,180,620	14.52%	Funds to be accumulated for projects
281	GAS TAX (STATE)	86,199	681,469	595,270	690.58%	Funds to be accumulated for projects
282	SOLID WASTE MITIGATION	875,747	859,237	(16,510)	-1.89%	
283	ROAD MAINTENANCE & REHAB	77,279	88,079	10,800	13.98%	Funds to be accumulated for projects
290	SUCCESSOR TO LOW/MOD INCOME HSG	205,731	207,431	1,700	0.83%	
291	HOUSING AUTHORITY AB 1486	3,464,480	3,464,480	-	0.00%	
295	PERMANENT LOCAL HSG ALLOC	-	-	-	-	
297	HOUSING AUTHORITY - LMIHF	11,700,058	11,916,748	216,690	1.85%	
299	COMMUNITY FOUNDATION	140,344	141,044	700	0.50%	
301	GRANTS	-	225,000	225,000	100.00%	Funds to be accumulated for projects
310	FONTANA FIRE DISTRICT GRANTS	-	-	-	-	

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Projected Fund Balance June 30, 2022	Change	% Change	Reasons for Changes Greater than 10%
Special Revenue Funds (continued):						
321	FED LAW ENF BLOCK GRANT	$0	$0	$0	-	
322	STATE COPS AB3229	190,284	165,854	(24,430)	-12.84%	Planned use of funds accumulated over period of time
362	CDBG	1,001,163	1,010,223	9,060	0.90%	
363	HOME PROGRAM	807,667	813,427	5,760	0.71%	
365	DOWN PYMT ASSISTANCE PRGM	4,674	0	(4,674)	-100.00%	Planned use of funds accumulated over period of time
385	AFTER SCHOOL PROGRAM	-	-	-	-	
395	LMD #1 CITY WIDE	2,450,332	2,246,772	(203,560)	-8.31%	
396	LMD #2 VLG OF HERITAGE	229,246	113,726	(115,520)	-50.39%	Planned use of funds accumulated over period of time
397	LMD #3 EMPIRE CENTER	247,951	246,631	(1,320)	-0.53%	
398	LMD #3 HUNTER'S RIDGE	2,820,477	2,762,477	(58,000)	-2.06%	
399	LLMD #3 HUNTER'S RIDGE	41,759	41,309	(450)	-1.08%	
401	CFD #1 SOUTHRIDGE VILLAGE	6,365,958	5,797,088	(568,870)	-8.94%	
403	CFD #6-3A BELLGROVE II	402,396	456,446	54,050	13.43%	Funds to be accumulated for cashflow and/or projects
404	CFD #6-2 N MORNINGSIDE	301,168	318,288	17,120	5.68%	
405	CFD #6-1 STRATHAM	587,109	555,789	(31,320)	-5.33%	
406	CFD #6 THE LANDINGS	3,132,720	3,070,370	(62,350)	-1.99%	
407	CFD #7 COUNTRY CLUB EST	376,818	343,348	(33,470)	-8.88%	
408	CFD #8 PRESLEY	1,009,524	926,184	(83,340)	-8.26%	
409	CFD #9M MORNINGSIDE	315,182	251,832	(63,350)	-20.10%	Planned use of funds accumulated over period of time
410	CFD #10M JURUPA IND	273,294	274,664	1,370	0.50%	
412	CFD #12 SIERRA LAKES	1,335,051	1,041,311	(293,740)	-22.00%	Planned use of funds accumulated over period of time
413	CFD #13M SUMMIT HEIGHTS	1,250,716	1,028,366	(222,350)	-17.78%	Planned use of funds accumulated over period of time
414	CFD #14M SYCAMORE HILLS	151,698	99,218	(52,480)	-34.60%	Planned use of funds accumulated over period of time
415	CFD #15M SILVER RIDGE	280,460	226,320	(54,140)	-19.30%	Planned use of funds accumulated over period of time
416	CFD #16M VENTANA POINTE	143,954	124,464	(19,490)	-13.54%	Planned use of funds accumulated over period of time
418	CFD #18M BADIOLA HOMES	41,995	42,045	50	0.12%	
420	CFD #20M	124,666	108,696	(15,970)	-12.81%	Planned use of funds accumulated over period of time
421	CFD #21M	223,882	228,982	5,100	2.28%	
423	CFD #23M	46,460	41,490	(4,970)	-10.70%	Planned use of funds accumulated over period of time
424	CFD#24M	180,118	183,848	3,730	2.07%	
425	CFD #25M	339,467	316,367	(23,100)	-6.80%	
427	CFD #27M	11,326	24,326	13,000	114.78%	Funds to be accumulated for cashflow and/or projects
428	CFD #28M	566,775	564,855	(1,920)	-0.34%	
429	CFD #29M	46,610	34,720	(11,890)	-25.51%	Planned use of funds accumulated over period of time
430	CFD #30M	766,230	744,300	(21,930)	-2.86%	

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Projected Fund Balance June 30, 2022	Change	% Change	Reasons for Changes Greater than 10%
Special Revenue Funds (continued):						
431	CFD #31 CITRUS HEIGHTS N	$575,823	$497,713	($78,110)	-13.56%	Planned use of funds accumulated over period of time
432	CFD #32M	95,178	96,808	1,630	1.71%	
433	CFD #33M EMPIRE LIGHTING	124,997	126,057	1,060	0.85%	
434	CFD #34 EMPIRE DET BASIN	236,095	247,215	11,120	4.71%	
435	CFD #35M	1,600,279	1,398,979	(201,300)	-12.58%	Planned use of funds accumulated over period of time
436	CFD #36M	56,147	50,707	(5,440)	-9.69%	
437	CFD #37 MONTELAGO	291,376	285,416	(5,960)	-2.05%	
438	CFD #38M	853,423	823,843	(29,580)	-3.47%	
439	CFD #39M	56,132	52,222	(3,910)	-6.97%	
440	CFD #40M	60,310	62,760	2,450	4.06%	
441	CFD #41M	118,828	119,358	530	0.45%	
442	CFD #42M	253,642	232,602	(21,040)	-8.30%	
444	CFD #44M	32,184	28,674	(3,510)	-10.91%	Planned use of funds accumulated over period of time
445	CFD #45M	384,295	355,025	(29,270)	-7.62%	
446	CFD #46M	283,897	284,837	940	0.33%	
447	CFD #47M	17,236	10,886	(6,350)	-36.84%	Planned use of funds accumulated over period of time
448	CFD #48M	412,755	410,015	(2,740)	-0.66%	
449	CFD #49M	36,233	29,043	(7,190)	-19.84%	Planned use of funds accumulated over period of time
450	CFD #50M	83,962	69,632	(14,330)	-17.07%	Planned use of funds accumulated over period of time
451	CFD #51M	173,786	154,426	(19,360)	-11.14%	Planned use of funds accumulated over period of time
453	CFD #53M	65,923	66,753	830	1.26%	
454	CFD #54M	74,717	69,707	(5,010)	-6.71%	
455	CFD #55M	50,237	49,917	(320)	-0.64%	
456	CFD #56M	115,949	118,949	3,000	2.59%	
457	CFD #57M	63,828	60,218	(3,610)	-5.66%	
458	CFD #58M	13,125	12,325	(800)	-6.10%	
459	CFD #59M	6,529	8,429	1,900	29.10%	Funds to be accumulated for cashflow and/or projects
460	CFD #60M	82,894	81,644	(1,250)	-1.51%	
461	CFD #61M	365,734	368,984	3,250	0.89%	
462	CFD #62M	34,374	38,124	3,750	10.91%	Funds to be accumulated for cashflow and/or projects
463	CFD #63M	487,056	524,646	37,590	7.72%	
464	CFD #64M	62,405	67,805	5,400	8.65%	
465	CFD #65M	183,597	188,427	4,830	2.63%	
467	CFD #67M	193,319	184,649	(8,670)	-4.48%	
468	CFD #68M	129,442	125,002	(4,440)	-3.43%	

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Projected Fund Balance June 30, 2022	Change	% Change	Reasons for Changes Greater than 10%
Special Revenue Funds (continued):						
469	CFD #69M	$625,675	$635,805	$10,130	1.62%	
470	CFD #70M AVELLINO	240,174	240,304	130	0.05%	
471	CFD #71M SIERRA CREST	384,871	352,451	(32,420)	-8.42%	
472	CFD #72M	32,747	32,707	(40)	-0.12%	
473	CFD #73M	262,432	268,152	5,720	2.18%	
474	CFD #74M	297,889	349,179	51,290	17.22%	Funds to be accumulated for cashflow and/or projects
475	CFD #75M	51,055	50,715	(340)	-0.67%	
476	CFD #76M	106,518	87,158	(19,360)	-18.18%	Planned use of funds accumulated over period of time
477	CFD #77M	45,747	45,827	80	0.17%	
478	CFD #78M	144,208	202,318	58,110	40.30%	Funds to be accumulated for cashflow and/or projects
479	CFD #79M	114,377	135,777	21,400	18.71%	Funds to be accumulated for cashflow and/or projects
480	CFD #80M	485,927	452,187	(33,740)	-6.94%	
481	CFD #81M	107,201	91,761	(15,440)	-14.40%	Planned use of funds accumulated over period of time
482	CFD #82M	85,354	112,554	27,200	31.87%	Funds to be accumulated for cashflow and/or projects
483	CFD #83M	141,029	153,359	12,330	8.74%	
484	CFD #84M	34,362	34,592	230	0.67%	
485	CFD #85 THE MEADOWS	535,574	593,674	58,100	10.85%	Funds to be accumulated for cashflow and/or projects
486	CFD #86 ETIWANDA RIDGE	165,064	154,244	(10,820)	-6.56%	
487	CFD #87 EL PASEO	70,505	134,605	64,100	90.92%	Funds to be accumulated for cashflow and/or projects
488	CFD #88 SIERRA CREST II	176,653	198,943	22,290	12.62%	Funds to be accumulated for cashflow and/or projects
489	CFD #89 BELROSE	102,181	142,991	40,810	39.94%	Funds to be accumulated for cashflow and/or projects
490	CFD #90 SUMMIT @ ROSENA PH I	551,262	740,172	188,910	34.27%	Funds to be accumulated for cashflow and/or projects
491	CFD #91M	13,918	20,818	6,900	49.58%	Funds to be accumulated for cashflow and/or projects
492	CFD #92M	33,245	49,745	16,500	49.63%	Funds to be accumulated for cashflow and/or projects
493	CFD #93M	22,267	33,267	11,000	49.40%	Funds to be accumulated for cashflow and/or projects
494	CFD #94M	4,125	6,125	2,000	48.48%	Funds to be accumulated for cashflow and/or projects
495	CFD #95 SUMMIT @ ROSENA PH II	165,725	165,015	(710)	-0.43%	
497	CFD #97M	10,354	15,454	5,100	49.26%	Funds to be accumulated for cashflow and/or projects
498	CFD #98M	6,000	12,000	6,000	100.00%	Funds to be accumulated for cashflow and/or projects
501	CFD #101M	7,800	15,600	7,800	100.00%	Funds to be accumulated for cashflow and/or projects
502	CFD #102M	5,000	10,000	5,000	100.00%	Funds to be accumulated for cashflow and/or projects
Debt Service Funds:						
580	GENERAL DEBT SERVICE	1,500	1,120	(380)	-25.33%	Planned use of funds accumulated over period of time

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Projected Fund Balance June 30, 2022	Change	% Change	Reasons for Changes Greater than 10%
Capital Project Funds:						
601	CAPITAL REINVESTMENT	$100,000	$0	($100,000)	-100.00%	Planned use of funds accumulated over period of time
602	CAPITAL IMPROVEMENT	5,567,420	2,725,100	(2,842,320)	-51.05%	Planned use of funds accumulated over period of time
603	FUTURE CAPITAL PROJECTS	12,384,097	12,110,697	(273,400)	-2.21%	
610	FIRE CAPITAL PROJECT	4,007,533	19,133	(3,988,400)	-99.52%	Planned use of funds accumulated over period of time
620	SAN SEVAINE FLOOD CONTROL	514,952	881,962	367,010	71.27%	Funds to be accumulated for projects
621	UPPER ETIWANDA FLOOD CNTL	47,880	48,280	400	0.84%	
622	STORM DRAIN	9,719,461	12,468,801	2,749,340	28.29%	Funds to be accumulated for projects
623	SEWER EXPANSION	10,509,182	934,182	(9,575,000)	-91.11%	Planned use of funds accumulated over period of time
630	CIRCULATION MITIGATION	4,008,762	9,005,642	4,996,880	124.65%	Funds to be accumulated for projects
631	FIRE ASSESSMENT	165,070	-	(165,070)	-100.00%	Planned use of funds accumulated over period of time
632	GENERAL GOVERNMENT	9,652,403	10,736,403	1,084,000	11.23%	Funds to be accumulated for projects
633	LANDSCAPE MEDIANS	3,494,913	4,094,703	599,790	17.16%	Funds to be accumulated for projects
634	LIBRARY CAPITAL IMPRMT	615,904	1,019,404	403,500	65.51%	Funds to be accumulated for projects
635	PARKS DEVELOPMENT	4,519,785	5,875,865	1,356,080	30.00%	Funds to be accumulated for projects
636	POLICE CAPITAL FACILITIES	2,893,648	3,562,548	668,900	23.12%	Funds to be accumulated for projects
637	UNDERGROUND UTILITIES	451,585	553,785	102,200	22.63%	Funds to be accumulated for projects
650	CFD #2 VILLAGE OF HERITAGE	-	-	-	-	
657	CFD #31 CITRUS HEIGHTS N	12,865	12,965	100	0.78%	
658	CFD #37 MONTELAGO	6,198	6,198	-	-	
659	CFD #70 AVELLINO	816	816	-	-	
660	CFD #71 SIERRA CREST	2,948	2,948	-	-	
661	CFD #80 BELLA STRADA	6,692	6,692	-	-	
662	CFD #81 GABRIELLA	10,157	10,157	-	-	
663	CFD #74B CITRUS/SUMMIT	27,735	27,735	-	-	
664	CFD #86 ETIWANDA RIDGE	443	443	-	-	
665	CFD #85 THE MEADOWS	-	-	-	-	
666	CFD #88 SIERRA CREST II	-	-	-	-	
667	CFD #89 BELROSE	-	-	-	-	
668	CFD #90 SUMMIT @ ROSENA PH I	4,584,010	-	(4,584,010)	-100.00%	Planned use of funds accumulated over period of time
697	FONTANA HOUSING AUTHORITY	2,849,473	2,745,083	(104,390)	-3.66%	
698	AFFORDABLE HOUSING TRUST	4,981,525	5,819,025	837,500	16.81%	Funds to be accumulated for projects

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2021/2022

	Estimated Fund Balance June 30, 2021	Projected Fund Balance June 30, 2022	Change	% Change	Reasons for Changes Greater than 10%
Enterprise Funds:					
701 SEWER MAINT & OPERATIONS	$6,201,970	$5,670,500	($531,470)	-8.57%	
702 SEWER CAPITAL PROJECTS	1,353,078	1,878,118	525,040	-38.80%	Planned use of funds accumulated over time
703 SEWER REPLACEMENT	9,066,142	2,757,542	(6,308,600)	-69.58%	Planned use of funds accumulated over time
710 WATER UTILITY	541,773	546,473	4,700	0.87%	
Internal Service Funds:					
751 FLEET OPERATIONS	7,733,197	8,850,057	1,116,860	14.44%	Funds to be accumulated for projects

Other Funds
Unreserved Fund Balances
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
			Revenues	Transfers In	Expenditures	Transfers Out	
Other General Funds:							
102	CITY TECHNOLOGY	$23,847	$0	$4,160,000	($4,154,310)	$0	$29,537
103	FACILITY MAINTENANCE	8,025	0	7,410,170	(7,410,170)	0	8,025
104	OFFICE OF EMERGENCY SVCS	140,794	0	0	(37,390)	0	103,404
105	KFON	1,330,963	250,000	0	(254,540)	0	1,326,423
106	SELF-INSURANCE	3,428,201	6,031,140	0	(6,759,100)	0	2,700,241
107	RETIREES MEDICAL BENEFITS	26,920,949	220,000	2,500,000	(2,500,000)	0	27,140,949
108	SUPPLEMENTAL RETIREMENT	511	0	32,000	(32,000)	0	511
110	GF OPERATING PROJECTS	6	0	1,456,770	(1,456,770)	0	6
125	STORM WATER COMPLIANCE	26,562	147,000	0	(166,020)	0	7,542
	Total Other General Funds	$31,879,858	$6,648,140	$15,558,940	($22,770,300)	$0	$31,316,638
Special Revenue Funds:							
201	MUNI SVCS FISCAL IMPACT	$21,042,488	$1,484,000	$0	$0	($859,000)	$21,667,488
203	STATE TCR - AB 2928	0	0	0	0	0	0
222	CRIME PREV ASSET SEIZURE	26,283	19,750	0	(38,100)	0	7,933
223	FEDERAL ASSET SEIZURES	3,787,731	2,076,000	0	(2,099,790)	0	3,763,941
224	STATE ASSET SEIZURES	445,074	130,600	0	(54,690)	0	520,984
225	PD TRAFFIC SAFETY	2,135,101	399,500	0	(220,500)	0	2,314,101
241	AIR QUALITY MGMT DISTRICT	579,041	310,500	0	(16,000)	(16,420)	857,121
242	MEASURE I - TCR	0	0	0	0	0	0
243	TRAFFIC SAFETY	27,367	38,350	0	(59,520)	0	6,197
244	PROP 1B	142,794	1,200	0	0	0	143,994
245	MEASURE I REIMB 2010-2040	590,981	0	0	0	0	590,981
246	MEASURE I LOCAL 2010-2040	9,309,278	3,704,800	0	(1,554,980)	(99,900)	11,359,198
281	GAS TAX (STATE)	681,469	4,902,200	0	(3,763,090)	(588,030)	1,232,549
282	SOLID WASTE MITIGATION	859,237	3,029,400	0	(3,128,830)	(458,080)	301,727
283	ROAD MAINTENACE & REHAB	88,079	4,155,800	0	(4,145,000)	0	98,879
301	GRANTS	225,000	1,813,860	101,820	(1,915,680)	0	225,000
321	FED LAW ENF BLOCK GRANT	0	208,330	0	(208,330)	0	0
322	STATE COPS AB3229	165,854	400,000	0	(404,430)	0	161,424
362	CDBG	1,010,223	2,324,980	0	(2,260,660)	(91,800)	982,743
363	HOME PR\ DOWN PYMT	813,427	796,660	0	(794,360)	0	815,727
365	DOWN PYMT ASSISTANCE PRGM	0	0	0	0	0	0
385	AFTER SCHOOL PROGRAM	0	3,854,890	0	(3,525,330)	(329,560)	0

Other Funds
Unreserved Fund Balances
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds (continued):							
395	LMD #1 CITY WIDE	$2,246,772	$925,700	$0	($965,560)	($142,390)	$2,064,522
396	LMD #2 VLG OF HERITAGE	113,726	2,497,000	510,300	(2,776,380)	(314,360)	30,286
397	LMD #3 EMPIRE CENTER	246,631	64,150	0	(61,070)	(4,490)	245,221
398	LMD #3 HUNTER'S RIDGE	2,762,477	820,900	118,090	(961,990)	(97,100)	2,642,377
399	LLMD #3 HUNTER'S RIDGE	41,309	34,350	0	(32,000)	(2,860)	40,799
401	CFD #1 SOUTHRIDGE VILLAGE	5,797,088	5,567,400	0	(3,992,490)	(2,074,820)	5,297,178
403	CFD #6-3A BELLGROVE II	456,446	231,000	0	(155,100)	(35,550)	496,796
404	CFD #6-2 N MORNINGSIDE	318,288	92,350	0	(71,360)	(7,240)	332,038
405	CFD #6-1 STRATHAM	555,789	189,800	0	(140,290)	(102,950)	502,349
406	CFD #6 THE LANDINGS	3,070,370	349,200	98,610	(476,140)	(51,310)	2,990,730
407	CFD #7 COUNTRY CLUB EST	343,348	115,450	12,000	(146,790)	(14,790)	309,218
408	CFD #8 PRESLEY	926,184	80,700	97,200	(241,430)	(22,240)	840,414
409	CFD #9M MORNINGSIDE	251,832	165,700	0	(139,460)	(101,170)	176,902
410	CFD #10M JURUPA IND	274,664	39,900	0	(33,730)	(3,470)	277,364
412	CFD #12 SIERRA LAKES	1,041,311	902,200	144,700	(1,047,310)	(121,790)	919,111
413	CFD #13M SUMMIT HEIGHTS	1,028,366	439,300	92,930	(732,700)	(75,070)	752,826
414	CFD #14M SYCAMORE HILLS	99,218	477,020	0	(271,390)	(204,340)	100,508
415	CFD #15M SILVER RIDGE	226,320	278,600	0	(147,850)	(194,380)	162,690
416	CFD #16M VENTANA POINTE	124,464	44,400	0	(42,070)	(27,070)	99,724
418	CFD #18M BADIOLA HOMES	42,045	7,150	0	(2,750)	(3,900)	42,545
420	CFD #20M	108,696	33,400	0	(35,270)	(17,850)	88,976
421	CFD #21M	228,982	40,900	0	(15,320)	(19,930)	234,632
423	CFD #23M	41,490	7,900	0	(1,540)	(10,210)	37,640
424	CFD #24M	183,848	46,000	0	(21,690)	(25,520)	182,638
425	CFD #25M	316,367	84,100	0	(39,900)	(47,970)	312,597
427	CFD #27M	24,326	83,500	0	(56,610)	(4,180)	47,036
428	CFD #28M	564,855	149,300	0	(74,520)	(98,810)	540,825
429	CFD #29M	34,720	23,600	0	(23,490)	(17,430)	17,400
430	CFD #30M	744,300	240,900	0	(133,400)	(144,540)	707,260
431	CFD #31 CITRUS HEIGHTS N	497,713	299,800	0	(195,810)	(168,260)	433,443
432	CFD #32M	96,808	18,600	0	(5,050)	(13,600)	96,758
433	CFD #33M EMPIRE LIGHTING	126,057	42,100	0	(37,640)	(2,140)	128,377
434	CFD #34 EMPIRE DET BASIN	247,215	22,900	0	(10,400)	(1,020)	258,695
435	CFD #35M	1,398,979	512,700	0	(616,940)	(157,360)	1,137,379

Other Funds

Unreserved Fund Balances

Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds (continued):							
436	CFD #36M	$50,707	$22,600	$0	($8,530)	($17,410)	$47,367
437	CFD #37 MONTELAGO	285,416	89,700	0	(47,760)	(46,050)	281,306
438	CFD #38M	823,843	182,150	0	(67,930)	(106,020)	832,043
439	CFD #39M	52,222	21,900	0	(10,420)	(15,030)	48,672
440	CFD #40M	62,760	10,900	0	(1,050)	(7,400)	65,210
441	CFD #41M	119,358	16,000	0	(11,550)	(7,110)	116,698
442	CFD #42M	232,602	45,950	0	(61,590)	(5,510)	211,452
444	CFD #44M	28,674	9,200	0	(5,440)	(5,310)	27,124
445	CFD #45M	355,025	102,600	0	(57,770)	(49,300)	350,555
446	CFD #46M	284,837	50,800	0	(34,140)	(20,630)	280,867
447	CFD #47M	10,886	11,600	0	(8,100)	(5,420)	8,966
448	CFD #48M	410,015	77,200	0	(49,140)	(28,180)	409,895
449	CFD #49M	29,043	13,050	0	(10,300)	(5,420)	26,373
450	CFD #50M	69,632	35,850	0	(14,910)	(27,430)	63,142
451	CFD #51M	154,426	66,700	0	(48,360)	(33,690)	139,076
453	CFD #53M	66,753	9,350	0	(4,120)	(4,400)	67,583
454	CFD #54M	69,707	24,800	0	(12,290)	(11,830)	70,387
455	CFD #55M	49,917	7,400	0	(6,520)	(2,600)	48,197
456	CFD #56M	118,949	27,000	0	(400)	(23,600)	121,949
457	CFD #57M	60,218	14,600	0	(10,120)	(5,620)	59,078
458	CFD #58M	12,325	4,500	0	(500)	(3,800)	12,525
459	CFD #59M	8,429	2,400	0	(500)	0	10,329
460	CFD #60M	81,644	13,200	0	(12,720)	(5,010)	77,114
461	CFD #61M	368,984	56,600	0	(20,310)	(26,240)	379,034
462	CFD #62M	38,124	5,900	0	(2,150)	0	41,874
463	CFD #63M	524,646	57,750	0	(23,460)	(410)	558,526
464	CFD #64M	67,805	5,400	0	0	0	73,205
465	CFD #65M	188,427	21,400	0	(6,550)	(9,820)	193,457
467	CFD #67M	184,649	43,700	0	(18,580)	(21,530)	188,239
468	CFD #68M	125,002	25,100	0	(14,270)	(11,110)	124,722
469	CFD #69M	635,805	169,700	0	(77,810)	(94,140)	633,555
470	CFD #70M AVELLINO	240,304	79,200	0	(57,710)	(36,140)	225,654
471	CFD #71M SIERRA CREST	352,451	120,400	0	(88,150)	(40,860)	343,841
472	CFD #72M	32,707	11,000	0	(5,230)	(5,710)	32,767

Other Funds
Unreserved Fund Balances
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds (continued):							
473	CFD #73M	$268,152	$67,400	$0	($27,270)	($33,730)	$274,552
474	CFD #74M	349,179	85,900	0	(33,770)	(510)	400,799
475	CFD #75M	50,715	14,450	0	(8,390)	(7,800)	48,975
476	CFD #76M	87,158	34,000	0	(28,630)	(13,860)	78,668
477	CFD #77M	45,827	12,400	0	(6,130)	(6,010)	46,087
478	CFD #78M	202,318	70,400	0	(10,940)	(1,020)	260,758
479	CFD #79M	135,777	21,700	0	(300)	0	157,177
480	CFD #80M BELLA STRADA	452,187	215,300	0	(85,740)	(110,270)	471,477
481	CFD #81M	91,761	110,400	0	(50,730)	(51,530)	99,901
482	CFD #82M	112,554	27,200	0	0	0	139,754
483	CFD #83M	153,359	62,050	0	(28,920)	(26,100)	160,389
484	CFD #84M	34,592	19,250	0	(7,900)	(8,710)	37,232
485	CFD #85 THE MEADOWS	593,674	419,600	0	(249,600)	(88,500)	675,174
486	CFD #86 ETIWANDA RIDGE	154,244	63,800	0	(46,380)	(27,560)	144,104
487	CFD #87 EL PASEO	134,605	73,000	0	0	0	207,605
488	CFD #88 SIERRA CREST II	198,943	113,400	0	(47,810)	(33,000)	231,533
489	CFD #89 BELROSE	142,991	60,400	0	(19,140)	0	184,251
490	CFD #90 SUMMIT @ ROSENA PH I	740,172	351,800	0	(157,690)	0	934,282
491	CFD #91M	20,818	6,900	0	0	0	27,718
492	CFD #92M	49,745	16,500	0	0	0	66,245
493	CFD #93M	33,267	11,000	0	0	0	44,267
494	CFD #94M	6,125	2,000	0	0	0	8,125
495	CFD #95 SUMMIT @ ROSENA PH II	165,015	160,600	0	(156,310)	0	169,305
497	CFD #97M	15,454	5,100	0	0	0	20,554
498	CFD #98M	12,000	6,000	0	0	0	18,000
501	CFD #101M	15,600	7,800	0	0	0	23,400
502	CFD #102M	10,000	5,000	0	0	0	15,000
	Total Special Revenue Funds	$76,982,955	$48,077,740	$1,175,650	($39,658,760)	($7,864,230)	$78,713,355
Debt Service Funds:							
580	GENERAL DEBT SERVICE	$1,120	$186,450	$2,946,440	($3,132,890)	$0	$1,120
	Total Debt Service Funds	$1,120	$186,450	$2,946,440	($3,132,890)	$0	$1,120

Other Funds
Unreserved Fund Balances
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
			Revenues	Transfers In	Expenditures	Transfers Out	
Capital Project Funds:							
601	CAPITAL REINVESTMENT	$100,000	$37,000	$2,400,000	($2,400,000)	($137,000)	$0
602	CAPITAL IMPROVEMENT	2,725,100	79,000	0	0	(360,980)	2,443,120
603	FUTURE CAPITAL PROJECTS	12,110,697	180,000	0	0	(462,470)	11,828,227
620	SAN SEVAINE FLOOD CONTROL	881,962	513,700	0	(96,690)	(13,670)	1,285,302
621	UPPER ETIWANDA FLOOD CNTL	48,280	400	0	0	0	48,680
622	STORM DRAIN	12,468,801	3,322,000	0	(120,040)	(125,460)	15,545,301
623	SEWER EXPANSION	934,182	2,620,000	0	(1,575,000)	(120,000)	1,859,182
630	CIRCULATION MITIGATION	9,005,642	5,696,500	0	(12,620)	(185,130)	14,504,392
631	FIRE ASSESSMENT	0	346,300	0	0	(322,890)	23,410
632	GENERAL GOVERNMENT	10,736,403	1,084,000	0	0	0	11,820,403
633	LANDSCAPE MEDIANS	4,094,703	689,800	0	(3,160)	(47,840)	4,733,503
634	LIBRARY CAPITAL IMPRMT	1,019,404	403,500	0	0	0	1,422,904
635	PARKS DEVELOPMENT	5,875,865	1,627,000	0	(283,970)	(223,690)	6,995,205
636	POLICE CAPITAL FACILITIES	3,562,548	748,500	0	0	(4,690)	4,306,358
637	UNDERGROUND UTILITIES	553,785	67,200	0	0	0	620,985
657	CFD #31 CITRUS HEIGHTS N	12,965	100	0	0	0	13,065
658	CFD #37 MONTELAGO	6,198	0	0	0	0	6,198
659	CFD #70 AVELLINO	816	0	0	0	0	816
660	CFD #71 SIERRA CREST	2,948	0	0	0	0	2,948
661	CFD #80 BELLA STRADA	6,692	0	0	0	0	6,692
662	CFD #81 GABRIELLA	10,157	0	0	0	0	10,157
663	CFD #74B CITRUS/SUMMIT	27,735	0	0	0	0	27,735
664	CFD #86 ETIWANDA RIDGE	443	0	0	0	0	443
665	CFD #85 THE MEADOWS	0	0	0	0	0	0
666	CFD #88 SIERRA CREST II	0	0	0	0	0	0
667	CFD #89 BELROSE	0	0	0	0	0	0
668	CFD #90 SUMMIT @ ROSENA PH I	0	0	0	0	0	0
	Total Capital Project Funds	$64,185,326	$17,415,000	$2,400,000	($4,491,480)	($2,003,820)	$77,505,026
Enterprise Funds:							
701	SEWER MAINT & OPERATIONS	$0	$23,786,500	$0	($21,703,170)	($2,836,110)	($752,780)
702	SEWER CAPITAL PROJECTS	5,670,500	238,500	502,240	(161,100)	(9,280)	6,240,860
703	SEWER REPLACEMENT	1,878,118	1,118,000	0	(1,990,940)	(665,030)	340,148
710	WATER UTILITY	2,757,542	4,700	0	0	0	2,762,242
	Total Enterprise Funds	$10,306,160	$25,147,700	$502,240	($23,855,210)	($3,510,420)	$8,590,470

Other Funds

Unreserved Fund Balances

Fiscal Year 2022/2023

	Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	
Internal Service Funds:						
751 FLEET OPERATIONS	$546,473	$8,327,730	$0	($4,061,630)	$0	$4,812,573
Total Internal Service Funds	$546,473	$8,327,730	$0	($4,061,630)	$0	$4,812,573
TOTAL ALL FUNDS	**$183,901,892**	**$105,802,760**	**$22,583,270**	**($97,970,270)**	**($13,378,470)**	**$200,939,182**

Fontana Fire Protection District

Unreserved Fund Balances

Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	FONTANA FIRE DISTRICT	$20,102,419	$53,217,300	$0	($44,933,880)	($1,632,100)	$26,753,739
211	FFD - CFD 2002-2	4,234,334	320,000	0	(900)	0	4,553,434
310	FONTANA FIRE DISTRICT GRANTS	0	0	0	0	0	0
	Total Special Revenue Funds	$24,336,753	$53,537,300	$0	($44,934,780)	($1,632,100)	$31,307,173
Capital Project Fund:							
610	FIRE CAPITAL PROJECTS	$19,133	$51,000	$1,632,100	($42,900)	$0	$1,659,333
TOTAL FIRE DISTRICT FUNDS		**$24,355,886**	**$53,588,300**	**$1,632,100**	**($44,977,680)**	**($1,632,100)**	**$32,966,506**

Fontana Housing Authority

Unreserved Fund Balances

Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	SUCCESSOR TO LOW/MOD INCOME HOUSING	$207,431	$1,700	$0	$0	$0	$209,131
295	PERMANENT LOCAL HSG ALLOC	0	195,000	0	(195,000)	0	0
297	HOUSING AUTHORITY - LMIHF	11,916,748	595,000	0	(388,890)	0	12,122,858
	Total Special Revenue Funds	$12,124,179	$791,700	$0	($583,890)	$0	$12,331,989
Capital Project Fund:							
697	FONTANA HOUSING AUTHORITY	$2,745,083	$232,060	$0	($329,950)	$0	$2,647,193
698	AFFORDABLE HOUSING TRUST	5,819,025	838,000	0	(500)	0	6,656,525
	Total Capital Project Funds	$8,564,108	$1,070,060	$0	($330,450)	$0	$9,303,718
TOTAL HOUSING AUTHORITY FUNDS		**$20,688,287**	**$1,861,760**	**$0**	**($914,340)**	**$0**	**$21,635,707**

Fontana Community Foundation

Unreserved Fund Balance

Fiscal Year 2022/2023

	Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Fund:						
299 COMMUNITY FOUNDATION	$141,044	$1,200	$0	($500)	$0	$141,744

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Projected Fund Balance June 30, 2023	Change	% Change	Reasons for Changes Greater than 10%
Other General Funds:						
102	CITY TECHNOLOGY	$23,847	$29,537	$5,690	23.86%	Funds to be accumulated for projects
103	FACILITY MAINTENANCE	8,025	8,025	-	-	
104	OFFICE OF EMERGENCY SVCS	140,794	103,404	(37,390)	-26.56%	Planned use of funds accumulated over period of time
105	KFON	1,330,963	1,326,423	(4,540)	-0.34%	
106	SELF-INSURANCE	3,428,201	2,700,241	(727,960)	-21.23%	Planned use of funds accumulated over period of time
107	RETIREES MEDICAL BENEFITS	26,920,949	27,140,949	220,000	0.82%	
108	SUPPLEMENTAL RETIREMENT	511	511	-	-	
110	GF OPERATING PROJECTS	6	6	-	-	
125	STORM WATER COMPLIANCE	26,562	7,542	(19,020)	-71.61%	Planned use of funds accumulated over period of time
Special Revenue Funds:						
201	MUNI SVCS FISCAL IMPACT	21,042,488	21,667,488	625,000	2.97%	
210	FONTANA FIRE DISTRICT	20,102,419	26,753,739	6,651,320	33.09%	Revenues increasing faster than costs
211	FFD - CFD 2002-2	4,234,334	4,553,434	319,100	7.54%	
222	CRIME PREV ASSET SEIZURE	26,283	7,933	(18,350)	-69.82%	Planned use of funds accumulated over period of time
223	FEDERAL ASSET SEIZURES	3,787,731	3,763,941	(23,790)	-0.63%	
224	STATE ASSET SEIZURES	445,074	520,984	75,910	17.06%	Funds to be accumulated for projects
225	PD TRAFFIC SAFETY	2,135,101	2,314,101	179,000	8.38%	
241	AIR QUALITY MGMT DISTRICT	579,041	857,121	278,080	48.02%	Funds to be accumulated for projects
242	MEASURE I - TCR	-	-	-	-	
243	TRAFFIC SAFETY	27,367	6,197	(21,170)	-77.36%	Planned use of funds accumulated over period of time
244	PROP 1B	142,794	143,994	1,200	0.84%	
245	MEASURE I REIMB 2010-2040	590,981	590,981	-	-	
246	MEASURE I LOCAL 2010-2040	9,309,278	11,359,198	2,049,920	22.02%	Funds to be accumulated for projects
281	GAS TAX (STATE)	681,469	1,232,549	551,080	-	
282	SOLID WASTE MITIGATION	859,237	301,727	(557,510)	-64.88%	Planned use of funds accumulated over period of time
283	ROAD MAINTENANCE & REHAB	88,079	98,879	10,800	12.26%	Funds to be accumulated for projects
290	SUCCESSOR TO LOW/MOD INCOME HSG	207,431	209,131	1,700	0.82%	
291	HOUSING AUTHORITY AB 1486	3,464,480	3,464,480	0	0.00%	
295	PERMANENT LOCAL HSG ALLOC	0	0	0	-	
297	HOUSING AUTHORITY - LMIHF	11,916,748	12,122,858	206,110	1.73%	
299	COMMUNITY FOUNDATION	141,044	141,744	700	0.50%	
301	GRANTS	225,000	225,000	-	-	
310	FONTANA FIRE DISTRICT GRANTS	-	-	-	-	
321	FED LAW ENF BLOCK GRANT	-	-	-	-	

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Projected Fund Balance June 30, 2023	Change	% Change	Reasons for Changes Greater than 10%
Special Revenue Funds (continued):						
322	STATE COPS AB3229	$165,854	$161,424	($4,430)	-2.67%	
362	CDBG	1,010,223	982,743	(27,480)	-2.72%	
363	HOME PROGRAM	813,427	815,727	2,300	0.28%	
365	DOWN PYMT ASSISTANCE PRGM	-	-	-	-	
385	AFTER SCHOOL PROGRAM	-	-	-	-	
395	LMD #1 CITY WIDE	2,246,772	2,064,522	(182,250)	-8.11%	
396	LMD #2 VLG OF HERITAGE	113,726	30,286	(83,440)	-73.37%	Planned use of funds accumulated over period of time
397	LMD #3 EMPIRE CENTER	246,631	245,221	(1,410)	-0.57%	
398	LMD #3 HUNTER'S RIDGE	2,762,477	2,642,377	(120,100)	-4.35%	
399	LLMD #3 HUNTER'S RIDGE	41,309	40,799	(510)	-1.23%	
401	CFD #1 SOUTHRIDGE VILLAGE	5,797,088	5,297,178	(499,910)	-8.62%	
403	CFD #6-3A BELLGROVE II	456,446	496,796	40,350	8.84%	
404	CFD #6-2 N MORNINGSIDE	318,288	332,038	13,750	4.32%	
405	CFD #6-1 STRATHAM	555,789	502,349	(53,440)	-9.62%	
406	CFD #6 THE LANDINGS	3,070,370	2,990,730	(79,640)	-2.59%	
407	CFD #7 COUNTRY CLUB EST	343,348	309,218	(34,130)	-9.94%	
408	CFD #8 PRESLEY	926,184	840,414	(85,770)	-9.26%	
409	CFD #9M MORNINGSIDE	251,832	176,902	(74,930)	-29.75%	Planned use of funds accumulated over period of time
410	CFD #10M JURUPA IND	274,664	277,364	2,700	0.98%	
412	CFD #12 SIERRA LAKES	1,041,311	919,111	(122,200)	-11.74%	Planned use of funds accumulated over period of time
413	CFD #13M SUMMIT HEIGHTS	1,028,366	752,826	(275,540)	-26.79%	Planned use of funds accumulated over period of time
414	CFD #14M SYCAMORE HILLS	99,218	100,508	1,290	1.30%	
415	CFD #15M SILVER RIDGE	226,320	162,690	(63,630)	-28.12%	Planned use of funds accumulated over period of time
416	CFD #16M VENTANA POINTE	124,464	99,724	(24,740)	-19.88%	Planned use of funds accumulated over period of time
418	CFD #18M BADIOLA HOMES	42,045	42,545	500	1.19%	
420	CFD #20M	108,696	88,976	(19,720)	-18.14%	Planned use of funds accumulated over period of time
421	CFD #21M	228,982	234,632	5,650	2.47%	
423	CFD #23M	41,490	37,640	(3,850)	-9.28%	
424	CFD#24M	183,848	182,638	(1,210)	-0.66%	
425	CFD #25M	316,367	312,597	(3,770)	-1.19%	
427	CFD #27M	24,326	47,036	22,710	93.36%	Funds to be accumulated for projects
428	CFD #28M	564,855	540,825	(24,030)	-4.25%	
429	CFD #29M	34,720	17,400	(17,320)	-49.88%	Planned use of funds accumulated over period of time
430	CFD #30M	744,300	707,260	(37,040)	-4.98%	
431	CFD #31 CITRUS HEIGHTS N	497,713	433,443	(64,270)	-12.91%	Planned use of funds accumulated over period of time

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Projected Fund Balance June 30, 2023	Change	% Change	Reasons for Changes Greater than 10%
Special Revenue Funds (continued):						
432	CFD #32M	$96,808	$96,758	($50)	-0.05%	
433	CFD #33M EMPIRE LIGHTING	126,057	128,377	2,320	1.84%	
434	CFD #34 EMPIRE DET BASIN	247,215	258,695	11,480	4.64%	
435	CFD #35M	1,398,979	1,137,379	(261,600)	-18.70%	Planned use of funds accumulated over period of time
436	CFD #36M	50,707	47,367	(3,340)	-6.59%	
437	CFD #37 MONTELAGO	285,416	281,306	(4,110)	-1.44%	
438	CFD #38M	823,843	832,043	8,200	1.00%	
439	CFD #39M	52,222	48,672	(3,550)	-6.80%	
440	CFD #40M	62,760	65,210	2,450	3.90%	
441	CFD #41M	119,358	116,698	(2,660)	-2.23%	
442	CFD #42M	232,602	211,452	(21,150)	-9.09%	
444	CFD #44M	28,674	27,124	(1,550)	-5.41%	
445	CFD #45M	355,025	350,555	(4,470)	-1.26%	
446	CFD #46M	284,837	280,867	(3,970)	-1.39%	
447	CFD #47M	10,886	8,966	(1,920)	-17.64%	Planned use of funds accumulated over period of time
448	CFD #48M	410,015	409,895	(120)	-0.03%	
449	CFD #49M	29,043	26,373	(2,670)	-9.19%	
450	CFD #50M	69,632	63,142	(6,490)	-9.32%	
451	CFD #51M	154,426	139,076	(15,350)	-9.94%	
453	CFD #53M	66,753	67,583	830	1.24%	
454	CFD #54M	69,707	70,387	680	0.98%	
455	CFD #55M	49,917	48,197	(1,720)	-3.45%	
456	CFD #56M	118,949	121,949	3,000	2.52%	
457	CFD #57M	60,218	59,078	(1,140)	-1.89%	
458	CFD #58M	12,325	12,525	200	1.62%	
459	CFD #59M	8,429	10,329	1,900	22.54%	Funds to be accumulated for cashflow and/or projects
460	CFD #60M	81,644	77,114	(4,530)	-5.55%	
461	CFD #61M	368,984	379,034	10,050	2.72%	
462	CFD #62M	38,124	41,874	3,750	9.84%	
463	CFD #63M	524,646	558,526	33,880	6.46%	
464	CFD #64M	67,805	73,205	5,400	7.96%	
465	CFD #65M	188,427	193,457	5,030	2.67%	
467	CFD #67M	184,649	188,239	3,590	1.94%	
468	CFD #68M	125,002	124,722	(280)	-0.22%	

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Projected Fund Balance June 30, 2023	Change	% Change	Reasons for Changes Greater than 10%
Special Revenue Funds (continued):						
469	CFD #69M	$635,805	$633,555	($2,250)	-0.35%	
470	CFD #70M AVELLINO	240,304	225,654	(14,650)	-6.10%	
471	CFD #71M SIERRA CREST	352,451	343,841	(8,610)	-2.44%	
472	CFD #72M	32,707	32,767	60	0.18%	
473	CFD #73M	268,152	274,552	6,400	2.39%	
474	CFD #74M	349,179	400,799	51,620	14.78%	Funds to be accumulated for cashflow and/or projects
475	CFD #75M	50,715	48,975	(1,740)	-3.43%	
476	CFD #76M	87,158	78,668	(8,490)	-9.74%	
477	CFD #77M	45,827	46,087	260	0.57%	
478	CFD #78M	202,318	260,758	58,440	28.89%	Funds to be accumulated for cashflow and/or projects
479	CFD #79M	135,777	157,177	21,400	15.76%	Funds to be accumulated for cashflow and/or projects
480	CFD #80M	452,187	471,477	19,290	4.27%	
481	CFD #81M	91,761	99,901	8,140	8.87%	
482	CFD #82M	112,554	139,754	27,200	24.17%	Funds to be accumulated for cashflow and/or projects
483	CFD #83M	153,359	160,389	7,030	4.58%	
484	CFD #84M	34,592	37,232	2,640	7.63%	
485	CFD #85 THE MEADOWS	593,674	675,174	81,500	13.73%	Funds to be accumulated for cashflow and/or projects
486	CFD #86 ETIWANDA RIDGE	154,244	144,104	(10,140)	-6.57%	
487	CFD #87 EL PASEO	134,605	207,605	73,000	54.23%	Funds to be accumulated for cashflow and/or projects
488	CFD #88 SIERRA CREST II	198,943	231,533	32,590	16.38%	Funds to be accumulated for cashflow and/or projects
489	CFD #89 BELROSE	142,991	184,251	41,260	28.85%	Funds to be accumulated for cashflow and/or projects
490	CFD #90 SUMMIT @ ROSENA PH I	740,172	934,282	194,110	26.22%	Funds to be accumulated for cashflow and/or projects
491	CFD #91M	20,818	27,718	6,900	33.14%	Funds to be accumulated for cashflow and/or projects
492	CFD #92M	49,745	66,245	16,500	33.17%	Funds to be accumulated for cashflow and/or projects
493	CFD #93M	33,267	44,267	11,000	33.07%	Funds to be accumulated for cashflow and/or projects
494	CFD #94M	6,125	8,125	2,000	32.65%	Funds to be accumulated for cashflow and/or projects
495	CFD #95 SUMMIT @ ROSENA PH II	165,015	169,305	4,290	2.60%	
497	CFD #97M	15,454	20,554	5,100	33.00%	Funds to be accumulated for cashflow and/or projects
498	CFD #98M	12,000	18,000	6,000	50.00%	Funds to be accumulated for cashflow and/or projects
501	CFD #101M	15,600	23,400	7,800	50.00%	Funds to be accumulated for cashflow and/or projects
502	CFD #102M	10,000	15,000	5,000	50.00%	Funds to be accumulated for cashflow and/or projects
Debt Service Funds:						
580	GENERAL DEBT SERVICE	1,120	1,120	-	-	

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Projected Fund Balance June 30, 2023	Change	% Change	Reasons for Changes Greater than 10%
Capital Project Funds:						
601	CAPITAL REINVESTMENT	$100,000	$0	($100,000)	-100.00%	Planned use of funds accumulated over period of time
602	CAPITAL IMPROVEMENT	2,725,100	2,443,120	(281,980)	-10.35%	Planned use of funds accumulated over period of time
603	FUTURE CAPITAL PROJECTS	12,110,697	11,828,227	(282,470)	-2.33%	
610	FIRE CAPITAL PROJECT	19,133	1,659,333	1,640,200	8572.62%	Funds to be accumulated for projects
620	SAN SEVAINE FLOOD CONTROL	881,962	1,285,302	403,340	45.73%	Funds to be accumulated for projects
621	UPPER ETIWANDA FLOOD CNTL	48,280	48,680	400	0.83%	
622	STORM DRAIN	12,468,801	15,545,301	3,076,500	24.67%	Funds to be accumulated for projects
623	SEWER EXPANSION	934,182	1,859,182	925,000	99.02%	Funds to be accumulated for projects
630	CIRCULATION MITIGATION	9,005,642	14,504,392	5,498,750	61.06%	Funds to be accumulated for projects
631	FIRE ASSESSMENT	-	23,410	23,410	NA	
632	GENERAL GOVERNMENT	10,736,403	11,820,403	1,084,000	10.10%	Funds to be accumulated for projects
633	LANDSCAPE MEDIANS	4,094,703	4,733,503	638,800	15.60%	Funds to be accumulated for projects
634	LIBRARY CAPITAL IMPRMT	1,019,404	1,422,904	403,500	39.58%	Funds to be accumulated for projects
635	PARKS DEVELOPMENT	5,875,865	6,995,205	1,119,340	19.05%	Funds to be accumulated for projects
636	POLICE CAPITAL FACILITIES	3,562,548	4,306,358	743,810	20.88%	Funds to be accumulated for projects
637	UNDERGROUND UTILITIES	553,785	620,985	67,200	12.13%	Funds to be accumulated for projects
650	CFD #2 VILLAGE OF HERITAGE	0	0	-	-	
657	CFD #31 CITRUS HEIGHTS N	12,965	13,065	100	0.77%	
658	CFD #37 MONTELAGO	6,198	6,198	-	-	
659	CFD #70 AVELLINO	816	816	-	-	
660	CFD #71 SIERRA CREST	2,948	2,948	-	-	
661	CFD #80 BELLA STRADA	6,692	6,692	-	-	
662	CFD #81 GABRIELLA	10,157	10,157	-	-	
663	CFD #74B CITRUS/SUMMIT	27,735	27,735	-	-	
664	CFD #86 ETIWANDA RIDGE	443	443	-	-	
665	CFD #85 THE MEADOWS	-	-	-	-	
666	CFD #88 SIERRA CREST II	-	-	-	-	
667	CFD #89 BELROSE	-	-	-	-	
668	CFD #90 SUMMIT @ ROSENA PH I	-	-	-	-	
697	FONTANA HOUSING AUTHORITY	2,745,083	2,647,193	(97,890)	-3.57%	
698	AFFORDABLE HOUSING TRUST	5,819,025	6,656,525	837,500	14.39%	Funds to be accumulated for projects

Summary of Changes in Fund Balance
Greater Than 10%
Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Projected Fund Balance June 30, 2023	Change	% Change	Reasons for Changes Greater than 10%
Enterprise Funds:						
701	SEWER MAINT & OPERATIONS	$0	($752,780)	($752,780)	#DIV/0!	Planned use of funds accumulated over time
702	SEWER CAPITAL PROJECTS	5,670,500	6,240,860	570,360	-10.06%	Planned use of funds accumulated over time
703	SEWER REPLACEMENT	1,878,118	340,148	(1,537,970)	-81.89%	Planned use of funds accumulated over time
710	WATER UTILITY	2,757,542	2,762,242	4,700	0.17%	
Internal Service Funds:						
751	FLEET OPERATIONS	546,473	4,812,573	4,266,100	780.66%	Funds to be accumulated for projects

Revenues

General Fund Revenues by Category – Chart

General Fund Revenue Summary

Explanation of General Fund Revenue Categories

Revenues by Entity – All Entities – Chart

Revenues by Category – All Entities – Chart

Fund Revenue Summary – All Entities

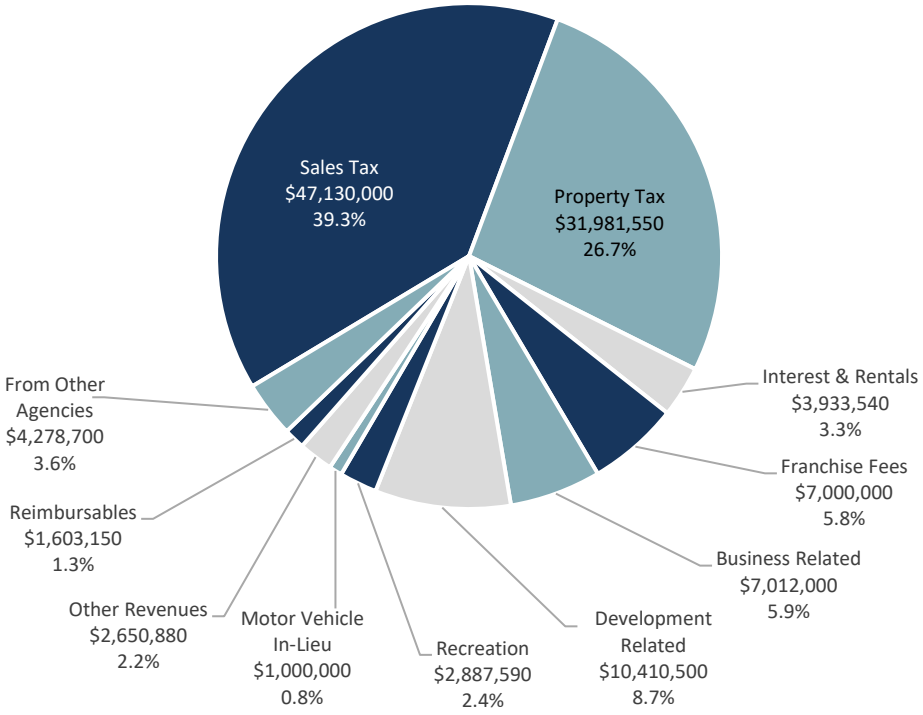
General Fund Revenue Detail

Other Funds Revenue Detail – All Entities

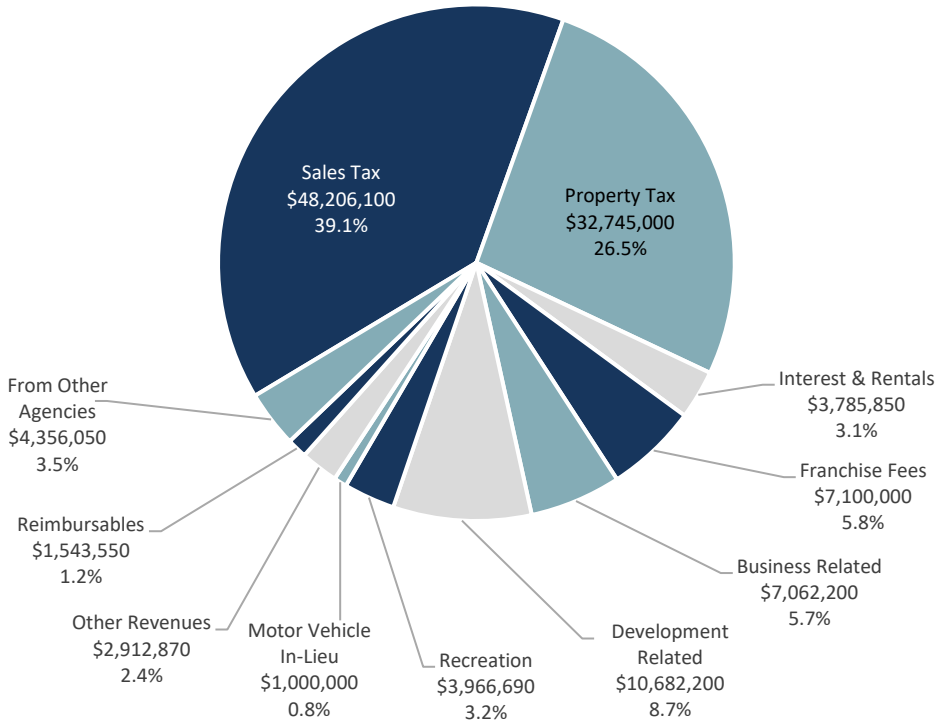
General Fund Revenues

By Category

Fiscal Year 2021/22
$119,887,910



Fiscal Year 2022/23
$123,360,510



General Fund Revenues

Five-Year Summary

	2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
General Fund Revenue Summary					
SALES TAX	44,564,309	42,958,630	39,000,000	47,130,000	48,206,100
PROPERTY TAX	27,250,442	29,740,658	30,760,000	31,981,550	32,745,000
INTEREST AND RENTALS	5,040,826	4,725,055	4,283,610	3,933,540	3,785,850
FRANCHISE FEES	6,805,638	7,711,169	7,000,000	7,000,000	7,100,000
BUSNESS RELATED	7,560,385	7,296,909	6,498,500	7,012,000	7,062,200
DEVELOPMENT RELATED	9,606,846	9,251,679	10,124,800	10,410,500	10,682,200
RECREATION	3,483,883	1,981,640	1,285,250	2,887,590	3,966,690
MOTOR VEHICLE LIEU	101,761	167,850	1,000,000	1,000,000	1,000,000
OTHER REVENUES	3,920,740	3,641,755	3,071,180	2,650,880	2,912,870
REIMBURSABLES	1,941,316	1,763,664	1,570,850	1,603,150	1,543,550
FROM OTHER AGENCIES	5,010,478	5,095,022	4,253,200	4,278,700	4,356,050
TOTAL GENERAL FUND REVENUES	115,286,624	114,334,031	108,847,390	119,887,910	123,360,510

Explanation of General Fund Revenue Categories

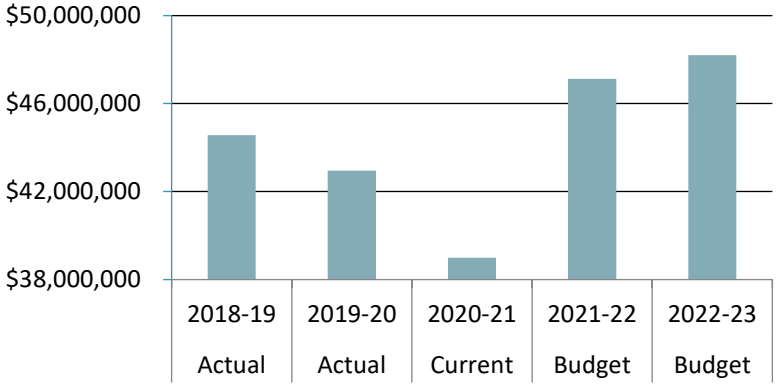
Sales Tax – FY 21-22: $47.1 million; FY 22-23: $48.2 million

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

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

Sales tax is the City's largest revenue source representing 39.3% of total General Fund revenues for Fiscal Year 2021-22 and 39.1% for Fiscal Year 2022-23.

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

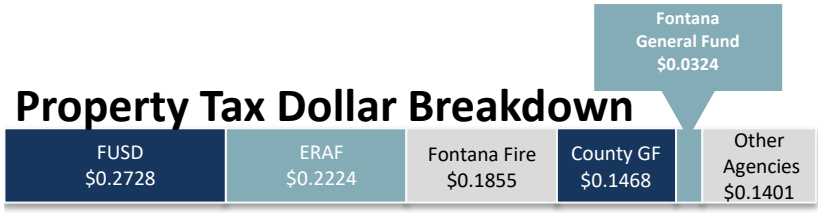


Top Twenty-Five Sales Tax Producers
(In Alphabetical Order)

American Hotel Registry	Fontana Nissan	Rush Truck Center
Brown Strauss Steel	Fontana Truck Stop	Stater Bros
Burrtec Waste Group	Home Depot	Sunrise Ford
Costco	HSN	Target
Design Space Mod Bldgs	Lowes	Thompson Bldg Materials
Dyson Direct	Pacific Auto Center	Utility Vault
Flying J Travel Centers	Rock Honda	Valley Kia
Fontana Mazda	Ross	Walmart
	Rotolo Chevrolet	

Estimated sales tax revenue of $47.1 million for FY 2021-22 is $8.1 million (20.9%) more than the current year adjusted budget; and $48.2 million for FY 2022-23 is $1.1 million (2.3%) more than FY 2021-22 projecting continuing recovery following the COVID-19 pandemic.

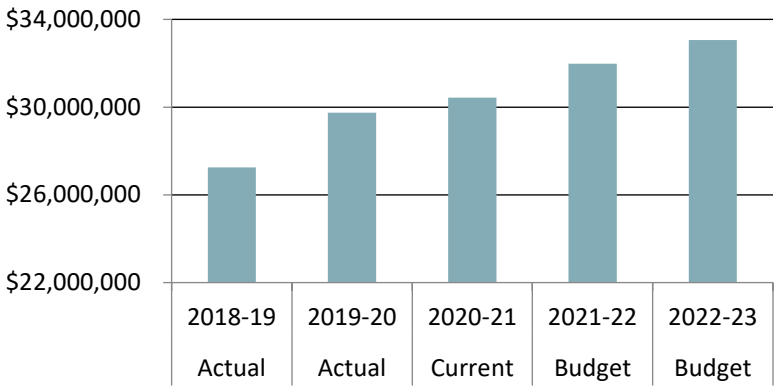
Property Tax – FY 21-22: $32.0 million; FY 22-23: $32.8 million



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 2021-22 is 1.036%. 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 $70,500. Base value increases for properties already reduced due to Proposition 8 are not limited to this amount.

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

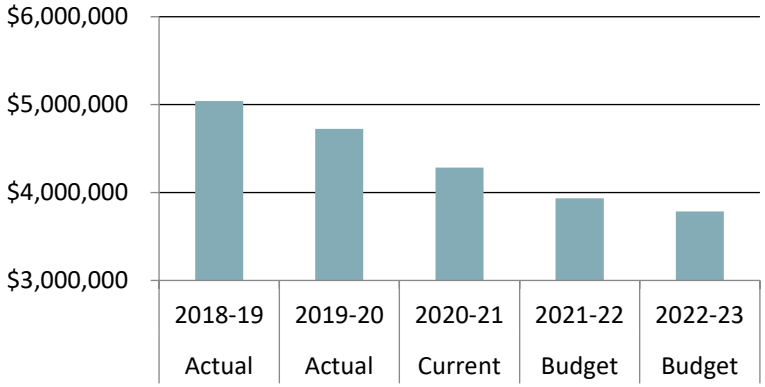


Property transfer tax of $1.10 per $1,000 is collected on real property sold and allocated evenly between the County and the City in which the sale occurs.

Estimated property tax revenue of $32.0 million for FY 2021-22 represents 26.7% of total General Fund revenues and is about $1.2 million (4.0%) more than the current year adjusted budget. Estimated property tax revenue of $32.8 million for FY 2022-23 represents 26.5% of total General Fund revenues and is about $0.8 million (2.4%) more than FY 2021-22. Increases for both years are primarily due to increases in Property Tax in Lieu of VLF and excess tax increment.

Interest and Rentals – FY 21-22: $3.9 million; FY 22-23: $3.8 million

Interest and rentals projected at $3.9 million for FY 2021-22 represents 3.3% of total General Fund revenues; $3.8 million for FY 2022-23 represents 3.1% of General Fund revenues. 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. The $150,000 projection for both FY 2021-22 and FY 2022-23 reflects historically low interest rates.



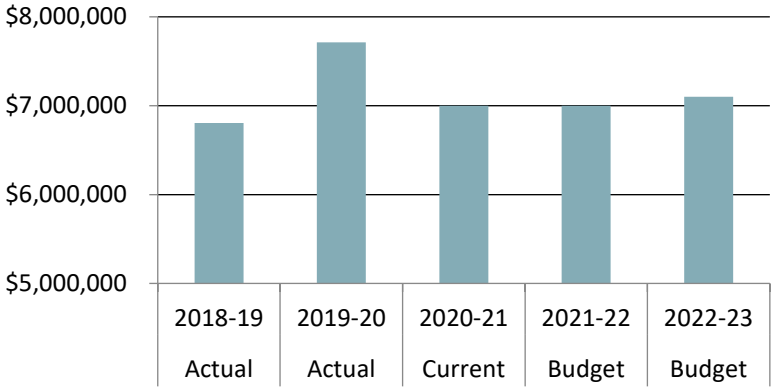
The largest component of this category is interfund interest with a FY 2021-22 projection of $3.1 million and a FY 2022-23 projection of $2.9 million. This represents interest due to the General Fund from the North Fontana Jr. Lien Bonds of the former Redevelopment Agency and will continue to decrease 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 $700,000 in Fiscal Years 2021-22 and 2022-23, the same as the current year adjusted budget.

Franchise Fees – FY 2021-22: $7.0 million; FY 2022-23: $7.1 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 2021-22 are projected to be the same as the current year adjusted budget at $7.0 million and are expected to increase by $100,000 to $7.1 million for FY 2022-23, representing 5.8% of total General Fund revenues for both fiscal years.

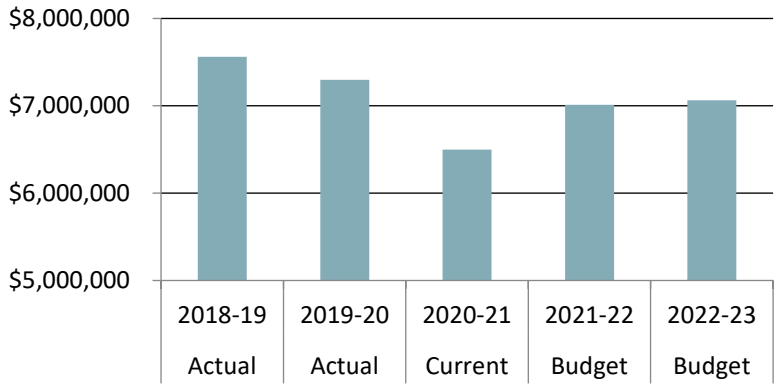


Business Related – FY 2021-22: $7.0 million; FY 2022-23: $7.1 million

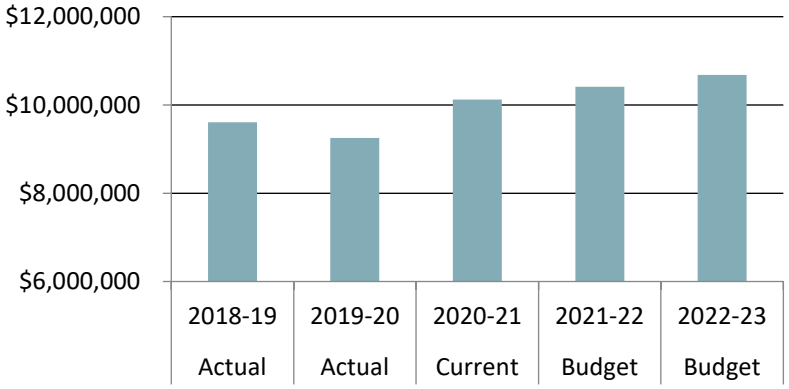
Businesses in the City are subject to a municipal business tax which is generally based upon gross receipts. The tax is not regulatory and is only imposed for the purpose of raising general purpose revenues.

This category also includes Transient Occupancy Tax (TOT) which is levied on room rentals at motels and hotels at a rate of 8%.

This revenue source is projected at $7.0 million for FY 2021-22, $0.5 million (7.9%) higher than the current year adjusted budget, representing 5.9% of total General Fund revenues. FY 2022-23 is projected to increase $50,000 or 0.7% to $7.1 million representing 5.7% of total General Fund revenues.



Development Related – FY 2021-22: $10.4 million; FY 2022-23: $10.7 million



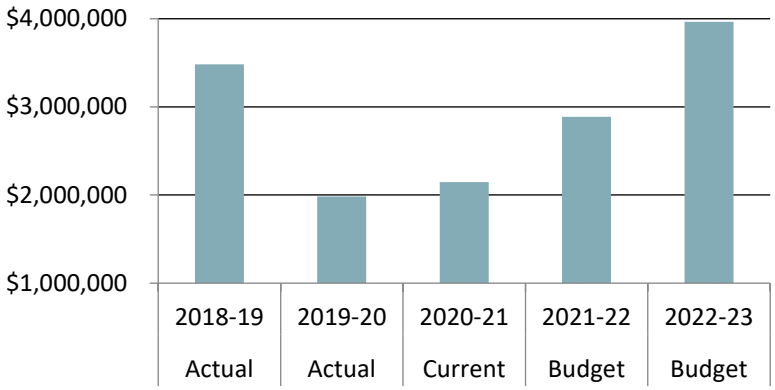
	2018-19 Actual	2019-20 Actual	2020-21 Current	2021-22 Budget	2022-23 Budget
SFDs (detached)	508	855	891	450	500

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.

These revenues have seen a strong recovery over the past two years and are predicted to continue into next year and beyond.

For FY 2021-22, single-family dwelling permits are estimated to be 450 and multi-family 200 with revenues at $10.4 million, approximately $0.3 million (2.8%) more than the current year adjusted budget. For FY 2022-23, SFD permits are projected at 500 and multi-family at 200, with revenues at $10.7 million, an increase of $0.3 million (3.0%) over FY 2021-22. This revenue represents 8.7% of General Fund revenues for both fiscal years.

Recreation – FY 2021-22: $2.9 million; FY 2022-23: $4.0 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.

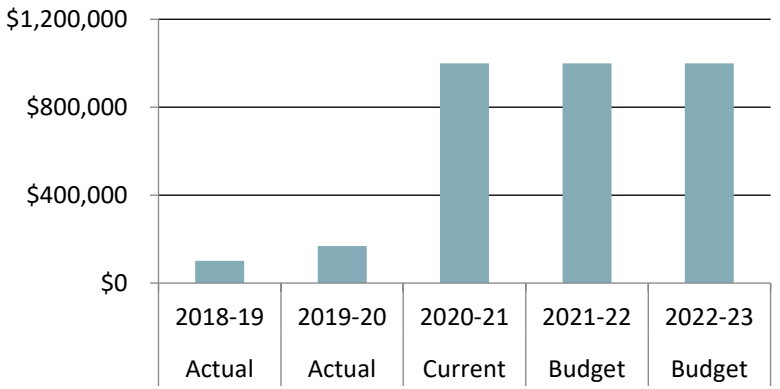
Recreation revenues are projected to increase in FY 2021-22 and FY 2022-23 by $1.6 million (124.7%) and $1.1 million (37.4%), respectively. FY 2021-22 projected revenues of $2.9 million represent continued closure for one quarter and $4.0 million for FY 2022-23 represents all facilities reopened. Revenues represent 2.4% and 3.2% of total General Fund revenues, respectively.

Motor Vehicle In-Lieu Tax – FY 2021-22: $1.0 million; FY 2022-23: $1 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.

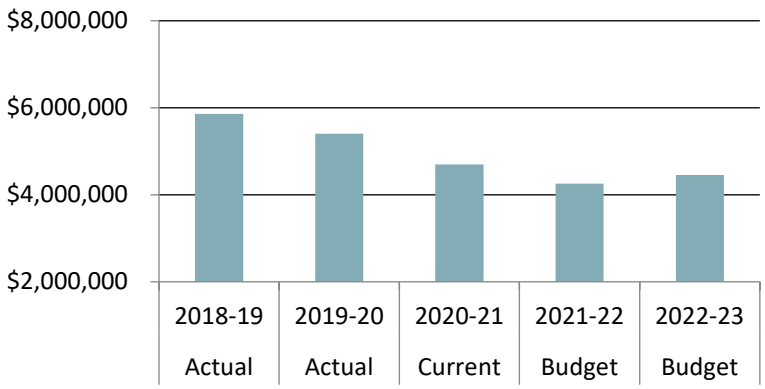
Several unsuccessful attempts have been made to restore this revenue. Legislation has again been introduced to reinstate the special allocation estimated at $900,000, which is included in the FY 2021-22 and 2022-23 budgets to offset five new police positions contingent on recovering this revenue. Penalties of approximately $100,000 will continue to be received regardless.



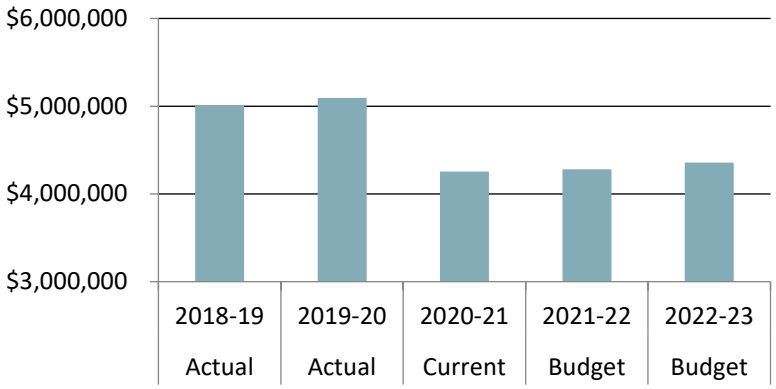
Reimbursables and Other – FY 2021-22: $4.3 million; FY 2022-23: $4.5 million

Reimbursable revenues reflect amounts received to reimburse expenditures such as weed abatement charges and Bond CFD administrative charges. At $1.6 million for FY 2021-22 and $1.5 million for FY 2022-23, they represent 1.3% and 1.2% 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 $2.7 million for FY 2021-22 and $2.9 million for FY 2022-23, they represent 2.2% and 2.4% of total General Fund revenues, respectively.



From Other Agencies – FY 2021-22: $4.3 million; FY 2022-23: $4.4 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.

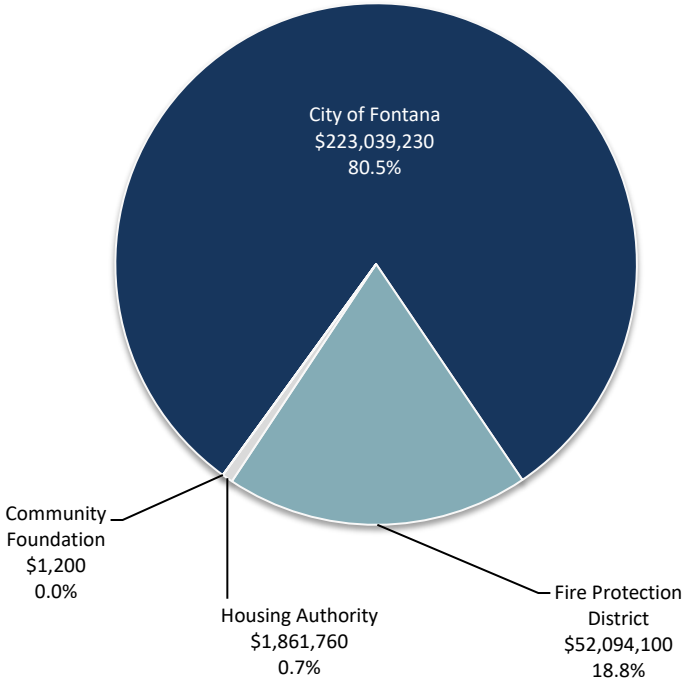
FY 2021-22	FY 2022-23	Agency
$3,730,600	$3,805,000	Fire Protect District
147,800	150,750	Housing Authority
400,300	400,300	Successor Agency/RDA

FY 2021-22: $4.3 million, 3.6% of total General Fund revenues
FY 2022-23: $4.4 million, 3.5% of total General Fund revenues

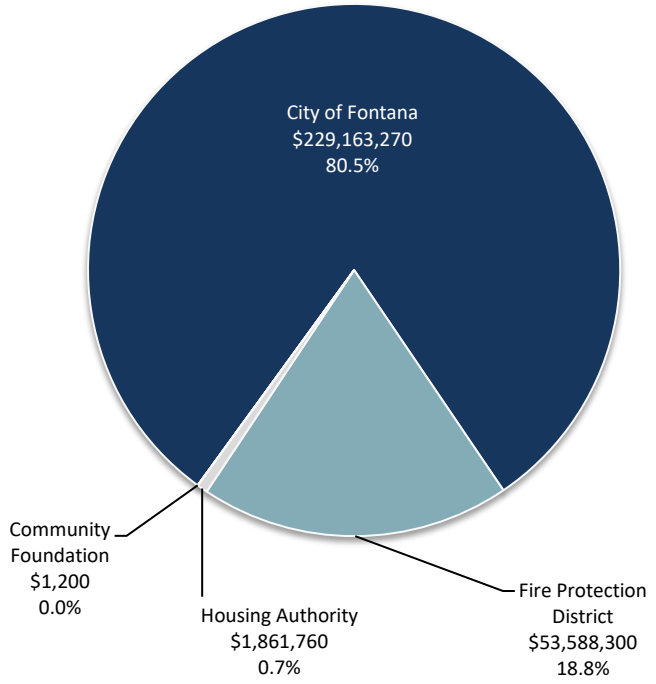
Revenues – All Entities

By Entity

Fiscal Year 2021/22
$276,996,290



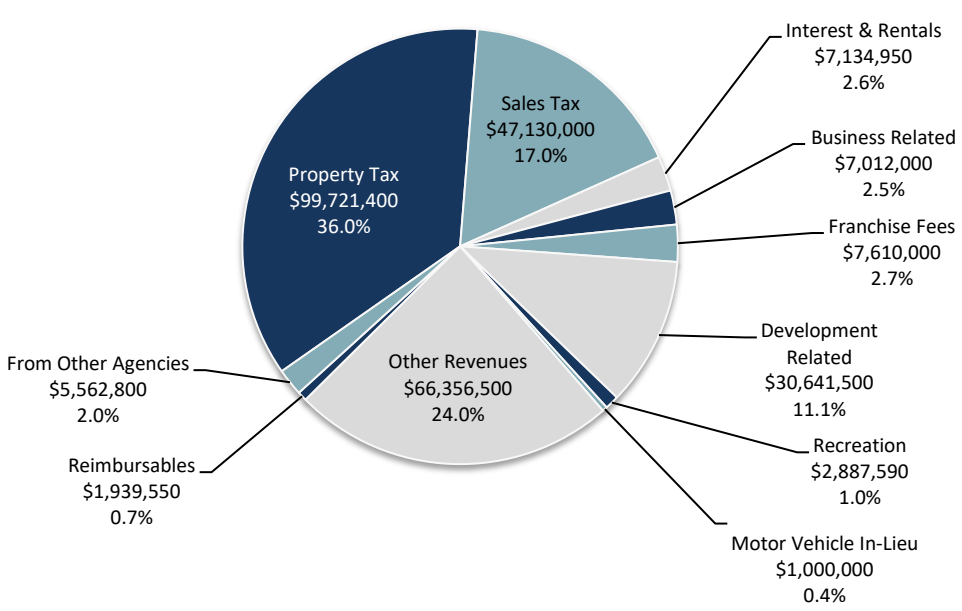
Fiscal Year 2022/23
$284,614,530



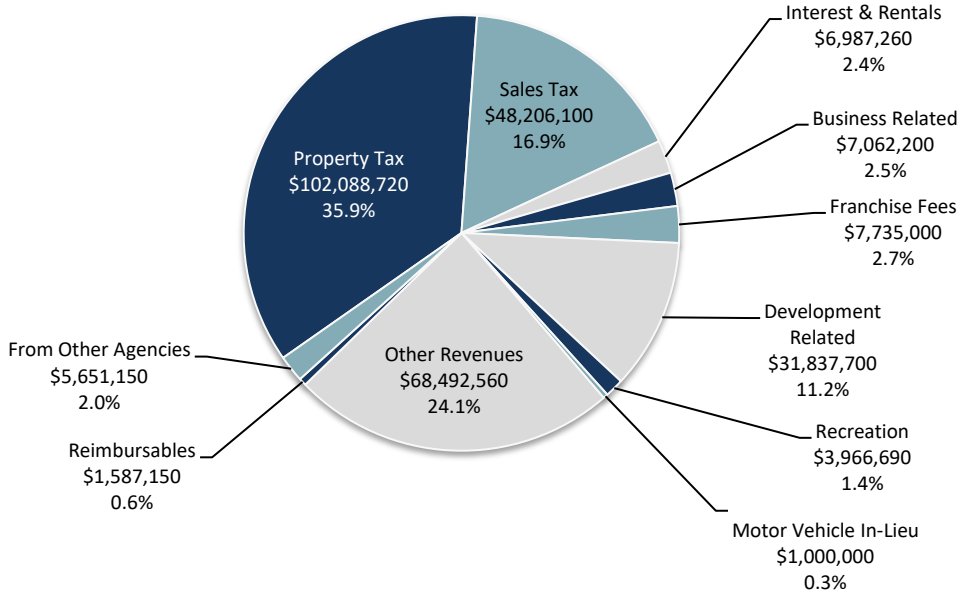
Revenues – All Entities

By Category

Fiscal Year 2021/22
$276,996,290



Fiscal Year 2022/23
$284,614,530



Fund Revenue Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
City of Fontana		**246,716,457**	**232,036,705**	**294,622,184**	**223,039,230**	**-24.30 %**	**229,163,270**	**2.75 %**
General Fund		**115,286,624**	**114,334,031**	**108,847,390**	**119,887,910**	**10.14 %**	**123,360,510**	**2.90 %**
101	GENERAL FUND	115,286,624	114,334,031	108,847,390	119,887,910	10.14 %	123,360,510	2.90 %
Other General Fund		**6,737,651**	**7,095,989**	**12,641,377**	**6,911,180**	**-45.33 %**	**6,648,140**	**-3.81 %**
102	CITY TECHNOLOGY	2	0	0	0	0.00 %	0	0.00 %
103	FACILITY MAINTENANCE	31,062	955	0	0	0.00 %	0	0.00 %
104	OFFICE OF EMERGENCY SVCS	29,000	459,000	5,570,561	0	-100.00 %	0	0.00 %
105	KFON	227,975	234,757	250,000	250,000	0.00 %	250,000	0.00 %
106	SELF-INSURANCE	5,583,904	5,611,571	5,794,396	6,007,180	3.67 %	6,031,140	0.40 %
107	RETIREE MEDICAL BENEFITS	733,170	672,915	950,000	520,000	-45.26 %	220,000	-57.69 %
108	SUPPLEMENTAL RETIREMENT	78	77	120	0	-100.00 %	0	0.00 %
110	GF OPERATING PROJECTS	0	600	(1,200)	0	-100.00 %	0	0.00 %
125	STORM WATER COMPLIANCE	132,460	116,114	77,500	134,000	72.90 %	147,000	9.70 %
Special Revenue Funds		**50,745,194**	**61,444,127**	**88,748,329**	**46,013,500**	**-48.15 %**	**48,077,740**	**4.49 %**
201	MUNI SVCS FISCAL IMPACT	1,495,494	1,772,279	1,572,000	1,352,500	-13.96 %	1,484,000	9.72 %
222	CRIME PREV ASSET SEIZURE	17,242	39,345	17,800	8,500	-52.25 %	19,750	132.35 %
223	FEDERAL ASSET SEIZURE	2,818,855	2,815,030	2,186,775	1,574,900	-27.98 %	2,076,000	31.82 %
224	STATE ASSET SEIZURE	98,393	223,941	101,000	75,600	-25.15 %	130,600	72.75 %
225	PD TRAFFIC SAFETY	739,429	493,799	425,000	374,500	-11.88 %	399,500	6.68 %
241	AIR QUALITY MGMT DIST	384,204	350,897	367,000	310,500	-15.40 %	310,500	0.00 %
243	TRAFFIC SAFETY	149,155	83,558	72,400	32,250	-55.46 %	38,350	18.91 %
244	PROP 1B	4,437	3,207	3,600	1,200	-66.67 %	1,200	0.00 %
245	MEASURE I 2010-2040 REIMB	415,217	1,121,465	18,168,430	0	-100.00 %	0	0.00 %
246	MEASURE I 2010-2040 LOCAL	4,553,909	4,376,523	3,594,560	3,845,630	6.98 %	3,704,800	-3.66 %
281	GAS TAX (STATE)	4,329,539	4,906,428	4,979,560	4,902,200	-1.55 %	4,902,200	0.00 %
282	SOLID WASTE MITIGATION	3,985,431	3,953,226	3,092,000	3,029,400	-2.02 %	3,029,400	0.00 %
283	ROAD MAINTENANCE & REHAB	3,913,924	3,695,069	3,906,879	4,155,800	6.37 %	4,155,800	0.00 %
301	GRANTS	3,423,599	10,657,672	14,563,709	475,360	-96.74 %	1,813,860	281.58 %
321	FED LAW ENF BLOCK GRANT	0	0	135,610	208,330	53.62 %	208,330	0.00 %
322	STATE COPS AB 3229	389,708	358,640	374,209	380,000	1.55 %	400,000	5.26 %
362	CDBG	2,516,386	1,547,184	10,460,103	2,329,030	-77.73 %	2,324,980	-0.17 %
363	HOME	203,028	1,503,611	1,512,882	796,660	-47.34 %	796,660	0.00 %
385	AFTER SCHOOL PROGRAM	3,359,190	4,743,830	4,501,697	3,854,890	-14.37 %	3,854,890	0.00 %
395	LMD #1 CITY WIDE	1,010,721	981,556	978,000	925,700	-5.35 %	925,700	0.00 %
396	LMD #2 VLG OF HERITAGE	2,391,609	2,364,219	2,315,000	2,449,000	5.79 %	2,497,000	1.96 %
397	LMD #3-1 EMPIRE CENTER	69,005	67,576	68,100	64,150	-5.80 %	64,150	0.00 %
398	LMD #3 HUNTER'S RIDGE	885,407	863,362	869,100	820,900	-5.55 %	820,900	0.00 %
399	LLMD #3 HUNTER'S RIDGE	36,184	36,014	34,810	34,350	-1.32 %	34,350	0.00 %
401	CFD #1 SOUTHRIDGE VILLAGE	5,839,227	5,749,831	5,685,000	5,567,400	-2.07 %	5,567,400	0.00 %

Fund Revenue Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
403	CFD #6-3A BELLGROVE II	234,656	235,943	234,150	231,000	-1.35 %	231,000	0.00 %
404	CFD #6-2 N MORNINGSIDE	98,221	97,319	96,500	92,350	-4.30 %	92,350	0.00 %
405	CFD #6-1 STRATHAM	206,117	199,241	200,400	189,800	-5.29 %	189,800	0.00 %
406	CFD #6 THE LANDINGS	431,367	402,874	402,100	349,200	-13.16 %	349,200	0.00 %
407	CFD #7 COUNTRY CLUB EST	126,381	121,435	123,150	115,450	-6.25 %	115,450	0.00 %
408	CFD #8 PRESLEY	108,392	96,899	100,180	80,700	-19.44 %	80,700	0.00 %
409	CFD #9M MORNINGSIDE	177,662	173,008	172,880	165,700	-4.15 %	165,700	0.00 %
410	CFD #10M JURUPA IND	45,585	43,706	44,400	39,900	-10.14 %	39,900	0.00 %
412	CFD #12 SIERRA LAKES	962,139	950,176	923,200	902,200	-2.27 %	902,200	0.00 %
413	CFD #13M SUMMIT HEIGHTS	486,222	463,082	466,600	439,300	-5.85 %	439,300	0.00 %
414	CFD #14M SYCAMORE HILLS	385,902	381,302	380,100	422,140	11.06 %	477,020	13.00 %
415	CFD #15M SILVER RIDGE	290,389	288,290	284,050	278,600	-1.92 %	278,600	0.00 %
416	CFD #16M VENTANA POINTE	48,696	46,917	46,920	44,400	-5.37 %	44,400	0.00 %
418	CFD #18M BADIOLA HOMES	7,957	7,747	7,800	7,150	-8.33 %	7,150	0.00 %
420	CFD #20M	37,347	35,589	36,100	33,400	-7.48 %	33,400	0.00 %
421	CFD #21M	45,999	44,639	44,600	40,900	-8.30 %	40,900	0.00 %
423	CFD #23M	9,215	8,675	8,800	7,900	-10.23 %	7,900	0.00 %
424	CFD #24M	49,215	48,672	48,500	46,000	-5.15 %	46,000	0.00 %
425	CFD #25M	91,966	91,675	91,800	84,100	-8.39 %	84,100	0.00 %
427	CFD #27M	52,177	51,628	51,050	65,710	28.72 %	83,500	27.07 %
428	CFD #28M	165,768	158,475	159,600	149,300	-6.45 %	149,300	0.00 %
429	CFD #29M	26,468	25,588	24,800	23,600	-4.84 %	23,600	0.00 %
430	CFD #30M	256,808	252,338	253,800	240,900	-5.08 %	240,900	0.00 %
431	CFD #31 CITRUS HEIGHTS NO	311,366	309,987	309,900	299,800	-3.26 %	299,800	0.00 %
432	CFD #32M	20,146	19,921	20,200	18,600	-7.92 %	18,600	0.00 %
433	CFD #33M EMPIRE LIGHTING	37,824	44,287	44,200	42,100	-4.75 %	42,100	0.00 %
434	CFD #34 EMPIRE DET BASIN	23,675	26,146	26,600	22,900	-13.91 %	22,900	0.00 %
435	CFD #35M	550,030	536,246	537,000	512,700	-4.53 %	512,700	0.00 %
436	CFD #36M	23,942	23,473	23,600	22,600	-4.24 %	22,600	0.00 %
437	CFD #37 MONTELAGO	96,696	93,934	94,850	89,700	-5.43 %	89,700	0.00 %
438	CFD #38M	198,172	197,245	196,020	182,150	-7.08 %	182,150	0.00 %
439	CFD #39M	23,528	22,868	22,900	21,900	-4.37 %	21,900	0.00 %
440	CFD #40M	12,065	13,667	11,700	10,900	-6.84 %	10,900	0.00 %
441	CFD #41M	18,621	17,806	18,000	16,000	-11.11 %	16,000	0.00 %
442	CFD #42M	51,663	49,934	50,700	45,950	-9.37 %	45,950	0.00 %
444	CFD #44M	9,999	9,772	9,870	9,200	-6.79 %	9,200	0.00 %
445	CFD #45M	117,826	109,759	109,580	102,600	-6.37 %	102,600	0.00 %
446	CFD #46M	56,773	54,973	55,600	50,800	-8.63 %	50,800	0.00 %
447	CFD #47M	12,154	11,977	11,960	11,600	-3.01 %	11,600	0.00 %
448	CFD #48M	85,442	83,407	83,700	77,200	-7.77 %	77,200	0.00 %
449	CFD #49M	13,991	13,686	13,700	13,050	-4.74 %	13,050	0.00 %

Fund Revenue Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
450	CFD #50M	35,931	39,456	37,400	35,850	-4.14 %	35,850	0.00 %
451	CFD #51M	71,517	70,361	69,850	66,700	-4.51 %	66,700	0.00 %
453	CFD #53M	10,608	10,277	10,400	9,350	-10.10 %	9,350	0.00 %
454	CFD #54M	27,577	26,995	26,200	24,800	-5.34 %	24,800	0.00 %
455	CFD #55M	8,554	8,255	8,200	7,400	-9.76 %	7,400	0.00 %
456	CFD #56M	29,449	28,767	28,980	27,000	-6.83 %	27,000	0.00 %
457	CFD #57M	17,002	16,515	15,600	14,600	-6.41 %	14,600	0.00 %
458	CFD #58M	4,778	4,735	4,740	4,500	-5.06 %	4,500	0.00 %
459	CFD #59M	173	91	2,480	2,400	-3.23 %	2,400	0.00 %
460	CFD #60M	15,084	14,499	14,500	13,200	-8.97 %	13,200	0.00 %
461	CFD #61M	64,907	62,482	62,200	56,600	-9.00 %	56,600	0.00 %
462	CFD #62M	6,248	6,215	6,300	5,900	-6.35 %	5,900	0.00 %
463	CFD #63M	65,854	64,413	64,040	57,750	-9.82 %	57,750	0.00 %
464	CFD #64M	6,442	6,171	6,300	5,400	-14.29 %	5,400	0.00 %
465	CFD #65M	25,180	23,992	24,650	21,400	-13.18 %	21,400	0.00 %
467	CFD #67M	47,994	46,766	47,000	43,700	-7.02 %	43,700	0.00 %
468	CFD #68M	28,132	27,566	27,280	25,100	-7.99 %	25,100	0.00 %
469	CFD #69M	182,839	179,394	180,300	169,700	-5.88 %	169,700	0.00 %
470	CFD #70 AVELLINO	84,409	83,280	82,600	79,200	-4.12 %	79,200	0.00 %
471	CFD #71 SIERRA CREST	126,992	126,701	127,200	120,400	-5.35 %	120,400	0.00 %
472	CFD #72M	11,790	11,547	11,500	11,000	-4.35 %	11,000	0.00 %
473	CFD #73M	72,743	71,696	71,650	67,400	-5.93 %	67,400	0.00 %
474	CFD #74M	88,216	89,461	88,400	85,900	-2.83 %	85,900	0.00 %
475	CFD #75M	15,851	15,569	15,250	14,450	-5.25 %	14,450	0.00 %
476	CFD #76M	36,903	36,258	36,100	34,000	-5.82 %	34,000	0.00 %
477	CFD #77M	14,237	13,955	13,000	12,400	-4.62 %	12,400	0.00 %
478	CFD #78M	73,328	73,385	72,300	70,400	-2.63 %	70,400	0.00 %
479	CFD #79M	23,255	23,463	23,000	21,700	-5.65 %	21,700	0.00 %
480	CFD #80 BELLA STRADA	224,540	224,256	223,050	215,300	-3.47 %	215,300	0.00 %
481	CFD #81M	111,348	112,215	112,000	110,400	-1.43 %	110,400	0.00 %
482	CFD #82M	27,098	31,243	27,320	27,200	-0.44 %	27,200	0.00 %
483	CFD #83M	63,963	64,763	63,450	62,050	-2.21 %	62,050	0.00 %
484	CFD #84M	20,129	20,326	19,600	19,250	-1.79 %	19,250	0.00 %
485	CFD #85 THE MEADOWS	0	423,334	418,000	419,600	0.38 %	419,600	0.00 %
486	CFD #86 ETIWANDA RIDGE	64,268	66,094	64,800	63,800	-1.54 %	63,800	0.00 %
487	CFD #87 EL PASEO	0	0	73,505	73,000	-0.69 %	73,000	0.00 %
488	CFD #88 SIERRA CREST II	0	115,153	113,000	113,400	0.35 %	113,400	0.00 %
489	CFD #89 BELROSE	0	61,664	60,000	60,400	0.67 %	60,400	0.00 %
490	CFD #90 SUMMIT AT ROSENA	0	362,434	350,000	351,800	0.51 %	351,800	0.00 %
491	CFD #91M	0	7,957	6,000	6,900	15.00 %	6,900	0.00 %
492	CFD #92M	0	16,833	16,500	16,500	0.00 %	16,500	0.00 %

Fund Revenue Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
493	CFD #93M	0	11,327	11,000	11,000	0.00 %	11,000	0.00 %
494	CFD #94M	0	2,136	2,000	2,000	0.00 %	2,000	0.00 %
495	CFD #95 SUMMIT AT ROSENA II	0	164,278	160,000	160,600	0.38 %	160,600	0.00 %
497	CFD #97M	0	5,281	5,100	5,100	0.00 %	5,100	0.00 %
498	CFD #98M	0	0	6,000	6,000	0.00 %	6,000	0.00 %
501	CFD #101M	0	0	7,800	7,800	0.00 %	7,800	0.00 %
502	CFD #102M	0	0	5,000	5,000	0.00 %	5,000	0.00 %
Debt Service Funds		**184,280**	**91,624**	**193,190**	**189,300**	**-2.01 %**	**186,450**	**-1.51 %**
580	GENERAL DEBT SERVICE	184,280	91,624	193,190	189,300	-2.01 %	186,450	-1.51 %
Capital Projects Funds		**43,633,349**	**16,938,739**	**51,563,158**	**16,500,500**	**-68.00 %**	**17,415,000**	**5.54 %**
601	CAPITAL REINVESTMENT	244,116	679,735	120,000	37,000	-69.17 %	37,000	0.00 %
602	CAPITAL IMPROVEMENT	625,610	671,723	2,746,186	79,000	-97.12 %	79,000	0.00 %
603	FUTURE CAPITAL PROJECTS	810,601	472,380	520,000	180,000	-65.38 %	180,000	0.00 %
620	SAN SEVAINE FLOOD CONTROL	103,559	81,475	18,000	475,700	2542.78 %	513,700	7.99 %
621	UPPER ETIWANDA FLOOD CONT	1,501	1,085	1,200	400	-66.67 %	400	0.00 %
622	STORM DRAIN	2,486,871	2,268,712	2,249,000	2,991,000	32.99 %	3,322,000	11.07 %
623	SEWER EXPANSION	288,527	288,899	2,831,000	2,620,000	-7.45 %	2,620,000	0.00 %
630	CIRCULATION MITIGATION	7,924,810	5,016,547	2,976,800	5,191,000	74.38 %	5,696,500	9.74 %
631	FIRE ASSESSMENT	407,407	139,605	150,110	156,300	4.12 %	346,300	121.56 %
632	GENERAL GOVERNMENT	1,796,779	822,959	433,280	1,084,000	150.18 %	1,084,000	0.00 %
633	LANDSCAPE MEDIANS	1,417,308	536,139	288,980	649,800	124.86 %	689,800	6.16 %
634	LIBRARY CAP IMPROVEMENT	365,757	231,365	63,770	403,500	532.74 %	403,500	0.00 %
635	PARKS DEVELOPMENT	2,048,233	(31,428)	2,767,900	1,857,000	-32.91 %	1,627,000	-12.39 %
636	POLICE CAPITAL FACILITIES	735,453	376,748	811,520	673,500	-17.01 %	748,500	11.14 %
637	UNDERGROUND UTILITIES	1,470	174,411	154,000	102,200	-33.64 %	67,200	-34.25 %
650	CFD #2 VLG OF HERITAGE	98,398	0	62,556	0	-100.00 %	0	0.00 %
651	CFD #3 HUNTER'S RIDGE	188,769	0	0	0	0.00 %	0	0.00 %
657	CFD #31 CITRUS HEIGHTS NO	19,943,689	291	340	100	-70.59 %	100	0.00 %
658	CFD #37 MONTELAGO	194	140	160	0	-100.00 %	0	0.00 %
659	CFD #70 AVELLINO	26	19	20	0	-100.00 %	0	0.00 %
660	CFD #71 SIERRA CREST	1,283	725	0	0	0.00 %	0	0.00 %
661	CFD #80 BELLA STRADA	8,484	4,837	0	0	0.00 %	0	0.00 %
662	CFD #81 GABRIELLA	18,428	5,217	10,000	0	-100.00 %	0	0.00 %
663	CFD #74B CITRUS/SUMMIT	4,116,076	2,058	3,000	0	-100.00 %	0	0.00 %
664	CFD #86 ETIWANDA RIDGE	0	5,195,097	0	0	0.00 %	0	0.00 %
665	CFD #85 THE MEADOWS	0	0	22,820,013	0	-100.00 %	0	0.00 %
666	CFD #88 SIERRA CREST II	0	0	6,707,945	0	-100.00 %	0	0.00 %
667	CFD #89 (BELROSE)	0	0	5,827,378	0	-100.00 %	0	0.00 %
Enterprise Funds		**23,779,583**	**25,414,639**	**25,474,680**	**25,209,110**	**-1.04 %**	**25,147,700**	**-0.24 %**
701	SEWER MAINT & OPERATIONS	22,222,859	23,146,480	23,967,680	23,893,910	-0.31 %	23,786,500	-0.45 %

Fund Revenue Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
702	SEWER CAPITAL PROJECTS	105,455	99,347	133,000	192,500	44.74 %	238,500	23.90 %
703	SEWER REPLACEMENT	1,436,220	2,156,128	1,360,000	1,118,000	-17.79 %	1,118,000	0.00 %
710	WATER UTILITY	15,049	12,684	14,000	4,700	-66.43 %	4,700	0.00 %
Internal Service Funds		**6,349,776**	**6,717,556**	**7,154,060**	**8,327,730**	**16.41 %**	**8,327,730**	**0.00 %**
751	FLEET OPERATIONS	6,349,776	6,717,556	7,154,060	8,327,730	16.41 %	8,327,730	0.00 %
Fontana Fire District		**40,608,373**	**46,976,712**	**41,973,360**	**52,094,100**	**24.11 %**	**53,588,300**	**2.87 %**
Special Revenue Funds		**40,426,957**	**46,835,645**	**41,833,360**	**52,043,100**	**24.41 %**	**53,537,300**	**2.87 %**
210	FONTANA FIRE DISTRICT	39,983,732	46,152,847	41,448,360	51,723,100	24.79 %	53,217,300	2.89 %
211	FFD - CFD 2002-2	408,135	381,436	385,000	320,000	-16.88 %	320,000	0.00 %
310	FONTANA FIRE DIST GRANTS	35,090	301,362	0	0	0.00 %	0	0.00 %
Capital Projects Funds		**181,416**	**141,067**	**140,000**	**51,000**	**-63.57 %**	**51,000**	**0.00 %**
610	FIRE CAPITAL PROJECTS	181,416	141,067	140,000	51,000	-63.57 %	51,000	0.00 %
Housing Authority		**1,810,909**	**1,618,983**	**6,731,906**	**1,861,760**	**-72.34 %**	**1,861,760**	**0.00 %**
Special Revenue Funds		**795,876**	**682,862**	**5,227,202**	**791,700**	**-84.85 %**	**791,700**	**0.00 %**
290	HOUSING SUCCESSOR-LOW/MOD	6,435	4,651	5,600	1,700	-69.64 %	1,700	0.00 %
291	HOUSING AUTHORITY AB 1486	0	0	3,464,480	0	-100.00 %	0	0.00 %
295	PERMANENT LOCAL HSG ALLOC	0	0	801,122	195,000	-75.66 %	195,000	0.00 %
297	HOUSING AUTHORITY - LMIHF	789,441	678,211	956,000	595,000	-37.76 %	595,000	0.00 %
Capital Projects Funds		**1,015,033**	**936,121**	**1,504,704**	**1,070,060**	**-28.89 %**	**1,070,060**	**0.00 %**
697	FONTANA HOUSING AUTHORITY	262,232	138,034	275,060	232,060	-15.63 %	232,060	0.00 %
698	AFFORDABLE HOUSING TRUST	752,801	798,087	1,229,644	838,000	-31.85 %	838,000	0.00 %
Community Foundation		**4,416**	**3,190**	**3,600**	**1,200**	**-66.67 %**	**1,200**	**0.00 %**
Special Revenue Funds		**4,416**	**3,190**	**3,600**	**1,200**	**-66.67 %**	**1,200**	**0.00 %**
299	COMMUNITY FOUNDATION	4,416	3,190	3,600	1,200	-66.67 %	1,200	0.00 %
Total All Entities		**289,140,155**	**280,635,590**	**343,331,050**	**276,996,290**	**-19.32 %**	**284,614,530**	**2.75 %**

General Fund Revenues

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
General Fund Revenue Detail						
SALES TAX						
5060	SALES TAX	43,277,081	41,556,724	37,700,000	45,430,000	46,506,100
5061	SALES TAX - PROP 172	1,287,228	1,401,906	1,300,000	1,700,000	1,700,000
	TOTAL SALES TAX	44,564,309	42,958,630	39,000,000	47,130,000	48,206,100
PROPERTY TAX						
5010	CURRENT SEC & UNSEC	2,471,675	2,625,214	3,000,000	3,000,000	3,100,000
5011	CURRENT SUPPLEMENTAL	48,833	34,859	50,000	50,000	50,000
5012	PRIOR SEC & UNSEC	40,837	34,555	50,000	50,000	50,000
5013	PRIOR SUPPLEMENTAL	21,040	22,111	25,000	25,000	25,000
5014	PROPERTY TRANSFERS	1,091,160	972,885	1,100,000	1,100,000	1,100,000
5015	HOPTR	22,000	22,099	25,000	25,000	25,000
5016	PROP TAX IN LIEU OF VLF	20,187,651	21,720,893	23,125,000	24,333,500	25,000,000
5017	OTHER PROPERTY TAX	3,007,849	3,917,152	3,000,000	3,000,000	3,000,000
5018	SB 211 PASS THROUGH	327,740	357,982	350,000	368,050	365,000
5020	PENALTY - GENERAL	31,657	32,908	35,000	30,000	30,000
	TOTAL PROPERTY TAX	27,250,442	29,740,658	30,760,000	31,981,550	32,745,000
INTEREST AND RENTALS						
6310	INTEREST - INVESTMENTS	944,252	673,824	400,000	150,000	150,000
6312	INTEREST - INTERFUND	3,405,272	3,300,147	3,182,410	3,050,540	2,902,850
6314	INTEREST - CONDEMNATIONS	4,747	7,575	0	0	0
6330	LEASES - CELL TOWERS	685,555	716,009	700,000	700,000	700,000
6332	MISC RENTS/LEASES	0	27,500	0	33,000	33,000
6333	RENTS - PARKING LOT	1,000	0	1,200	0	0
	TOTAL INTEREST AND RENTALS	5,040,826	4,725,055	4,283,610	3,933,540	3,785,850
FRANCHISE FEES						
5080	FRANCHISES	6,805,638	7,711,169	7,000,000	7,000,000	7,100,000
	TOTAL FRANCHISE FEES	6,805,638	7,711,169	7,000,000	7,000,000	7,100,000
BUSNESS RELATED						
5090	TRANSIENT OCCUPANCY TAX	1,085,305	960,057	450,000	900,000	950,000
5095	BUSINESS LICENSE - NEW	394,905	302,236	400,000	500,000	500,000
5096	BUSINESS LICENSE - RENEW	5,346,818	5,302,298	4,900,000	4,900,000	4,900,000
5097	CONTRACTOR - NEW	142,945	95,188	161,500	120,000	120,000

General Fund Revenues

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
General Fund Revenue Detail						
BUSNESS RELATED						
5098	CONTRACTOR - RENEW	450,206	470,038	450,000	450,000	450,000
5099	PENALTY - BUSINESS LIC	84,413	110,372	100,000	100,000	100,000
5210	PERMIT - MOBILE HOME PAR	13,802	13,398	15,000	20,000	20,000
5211	PERMIT - TEMPORARY SIGNS	550	300	500	500	500
5212	PERMIT - TOW TRUCK DRIVE	1,946	1,056	1,500	1,500	1,700
5214	PERMIT - FIREWORKS	39,495	41,966	20,000	20,000	20,000
	TOTAL BUSNESS RELATED	7,560,385	7,296,909	6,498,500	7,012,000	7,062,200
DEVELOPMENT RELATED						
5234	PERMIT - BUILDING	1,611,766	1,922,805	2,085,000	2,190,000	2,195,000
5235	PERMIT - CONDITIONAL USE	154,756	107,687	150,000	120,000	130,000
5236	PERMIT - CONSTRUCTION	1,143,184	733,559	1,000,000	1,000,000	1,125,000
5237	PERMIT - ELECTRICAL	866,351	1,039,337	1,000,000	1,100,000	1,100,000
5238	PERMIT - GRADING	43,179	41,609	50,000	50,000	50,000
5239	PERMIT - MECHANICAL	213,588	217,549	220,000	250,000	270,000
5240	PERMIT - MISC	25	25	0	2,000	2,000
5241	PERMIT - MOB HOME SET-UP	1,568	1,568	1,500	2,000	2,000
5242	PERMIT - OVERLOAD	45,957	47,818	60,000	45,000	48,000
5243	PERMIT - PAVING	3,542	2,961	3,000	3,000	3,000
5244	PERMIT - PLUMBING	632,220	800,835	800,000	1,000,000	1,000,000
5245	PERMIT - POOLS & SPAS	16,732	22,824	18,000	20,000	20,000
5246	PERMIT - ROOFING	115,842	107,431	120,000	120,000	120,000
5247	PERMIT - STATE ENERGY	77,479	89,093	83,000	85,000	90,000
5248	PERMIT - TEMPORARY USES	7,330	6,480	5,000	3,000	4,000
5249	PERMIT - TEMP UTILITIES	3,441	3,124	4,000	4,000	4,000
5250	PERMIT - WALLS & FENCES	208,737	139,773	200,000	225,000	225,000
5265	PERMIT - EXCAVATION	313,315	274,345	300,000	300,000	320,000
5608	SUITABLE HABITAT	0	0	0	0	0
5610	UNSUITABLE HABITAT	0	0	0	0	0
5612	PRE-APPLICATION CONF	155,700	108,250	100,000	120,000	135,000
5613	PD PLANNING REVIEW	8,936	6,778	7,800	8,000	8,200
5614	DESIGN REVIEW	348,837	329,869	300,000	280,000	280,000
5616	DR - SIGN	35,300	28,535	40,000	35,000	35,000
5618	ENGINEERING FEES & CHGS	102,997	1,953	4,000	3,000	2,500

General Fund Revenues

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
General Fund Revenue Detail						
DEVELOPMENT RELATED						
5619	ENG LAND DEV REVIEW	170,461	135,804	150,000	150,000	150,000
5620	FEE - ADMINISTRATIVE SIT	107,825	60,865	100,000	90,000	100,000
5622	FEE - ANNEXATION	0	2,860	10,000	5,000	5,000
5623	FEE - COMPUTER	219,961	171,246	200,000	200,000	200,000
5624	FEE - DETERM & FILING	47,944	42,898	50,000	50,000	50,000
5625	FEE - DISABLED ACCESS	46,663	39,677	45,000	40,000	40,000
5626	FEE - FINAL INSPECTION	53,656	49,947	45,000	45,000	45,000
5627	FEE - GENERAL PLAN AMEND	23,873	68,300	40,000	25,000	30,000
5628	FEE - HOME OCCUPATION	0	1,500	1,500	1,000	1,000
5629	FEE - LIEN RELEASE	7,978	5,228	0	0	0
5630	FEE - MICROFILMING	90,174	79,822	80,000	85,000	85,000
5631	FEE - PARCEL MAPS	137,613	169,521	175,000	150,000	170,000
5636	FEE - TENTATIVE TRACT	137,794	36,557	60,000	60,000	65,000
5637	FEE - VARIANCE	10,955	9,127	10,000	5,000	8,000
5639	FEE - ZONE CHANGE	33,038	67,761	60,000	50,000	50,000
5640	FEE - MINOR USE PMT	3,170	8,803	10,000	10,000	10,000
5642	NEWSPAPER PUBLIC NOTICE	17,495	15,161	18,000	18,000	18,000
5644	LANDSCAPE - INSPECTION	86,485	39,540	50,000	60,000	50,000
5646	PLAN CHECK	955,685	793,852	1,000,000	800,000	800,000
5647	PLAN CHECK - ENGINEERING	564,686	611,974	550,000	700,000	750,000
5648	PLAN CHECK - GRADING	82,891	83,542	100,000	75,000	75,000
5649	PLAN CHECK - LANDSCAPE	143,840	150,320	175,000	160,000	160,000
5650	PLAN CHECK - TRAFFIC CON	12,000	17,600	19,000	23,000	25,000
5652	PLAN CHECK - ROOM ADD	6,715	6,375	7,500	7,500	7,500
5653	PLAN CHECK - OTHER	114,580	131,830	180,000	160,000	160,000
5655	TRAFFIC CONTROL INSP	380,792	374,068	390,000	425,000	407,000
5656	GIS MAPPING FEES	19,255	28,300	25,000	30,000	31,000
5659	DIRECTOR'S DETERMINATION	2,100	775	2,500	1,000	1,000
5661	ZONING/REBUILD LETTERS	5,830	4,840	7,000	7,000	7,000
5666	FEE - PROJECT APPEAL	285	798	1,000	1,000	1,000
5695	HABITAT-RESTORE NATIVE	0	0	0	0	0
5699	FEE-TIME EXTENSION	12,320	8,580	12,000	12,000	12,000
	TOTAL DEVELOPMENT RELATED	9,606,846	9,251,679	10,124,800	10,410,500	10,682,200

General Fund Revenues

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
General Fund Revenue Detail						
RECREATION						
5510	TRIPS/EXCURSIONS	9,031	12,216	4,200	15,200	20,800
5511	FIELD & COURT REVENUE	264,114	186,854	115,750	235,750	235,750
5512	SHELTER RENTALS	52,315	20,697	45,000	45,000	45,000
5513	CLASS REGISTRATION	1,486,072	812,800	517,100	1,170,200	1,599,040
5514	CENTER RENTALS	419,170	279,077	105,090	317,210	417,020
5515	SPORTS	271,239	144,546	120,130	244,800	296,320
5516	POOL	837,199	416,681	313,280	364,550	756,550
5518	SECURITY SERVICE FEES	(1,845)	(4,157)	26,690	30,970	43,560
5520	NUTRITION	140,800	108,462	36,000	116,880	150,000
5521	TRANSPORTATION	5,788	4,464	2,010	5,850	7,800
5530	MISC RECREATION REV	0	0	0	228,070	279,740
5531	DONATION	0	0	0	14,910	16,910
5532	MI CSD REG FEE	0	0	0	90,600	90,600
5533	SCHOLARSHIPS	0	0	0	7,600	7,600
	TOTAL RECREATION	3,483,883	1,981,640	1,285,250	2,887,590	3,966,690
MOTOR VEHICLE LIEU						
5310	MOTOR VEHICLE IN-LIEU	101,761	167,850	1,000,000	1,000,000	1,000,000
	TOTAL MOTOR VEHICLE LIEU	101,761	167,850	1,000,000	1,000,000	1,000,000
OTHER REVENUES						
5272	LICENSE - ANIMAL	117,836	99,412	128,000	130,000	135,000
5273	LICENSE - BICYCLE	22	11	80	100	100
5274	NON-RESIDENT CITATION	3,762	1,438	2,500	1,500	2,000
5316	MANDATED COST REIMB	202,560	103,205	100,000	100,000	100,000
5319	POST REIMBURSEMENT	57,883	63,053	43,000	40,000	45,000
5331	HHWCC NON-DISC REIMB	324,307	385,604	250,200	250,500	250,500
5365	MISCELLANEOUS REBATES	59,849	0	0	0	0
5710	PHOTOCOPY FEE	755	1,029	900	600	600
5712	FEE - FINGERPRINTING	9,995	6,969	11,000	10,000	11,000
5713	FEE - PASSPORT	201,740	115,675	200,000	0	0
5715	TRAINING FEE	22,988	20,568	25,000	25,000	25,000
5716	DIGITAL RECORDING FEE	0	1,496	1,200	1,500	1,500
5820	RETURNED CHECKS	(4,812)	(10,312)	0	0	0

General Fund Revenues

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
General Fund Revenue Detail						
OTHER REVENUES						
5825	RECYCLED WATER	123,050	124,442	120,000	120,000	120,000
6011	WEED ABATEMENT RECOVERY	19,338	10,604	24,500	18,000	40,000
6012	CITY CODE	296,746	204,621	230,000	200,000	220,000
6014	CODE ENF VIOLATIONS	394,349	312,372	335,000	300,000	350,000
6015	DUI FINES	230	5,416	10,000	0	0
6016	PENALTY - PKG CITATION	22,785	22,718	25,000	25,000	25,000
6022	ILLEGAL FIREWORKS	0	29,459	30,000	25,000	25,000
6023	PENALTY-GRAFFITI CIVIL	7,152	11,035	10,000	10,000	10,000
6025	PROHIBITED CALL FINE	64,347	84,604	65,000	65,000	60,000
6028	IMMIGRATION LETTER FEE	3,428	1,697	3,000	3,000	2,500
6029	SYSTEM REPORT FEE	53,163	30,187	35,500	31,000	31,200
6030	LICENSE FEE	9,542	6,901	5,600	6,800	8,500
6031	BKGROUND CLEARANCE LETTE	0	1,040	1,000	1,000	1,000
6032	ANIMAL VACCINES	13,020	8,325	7,500	7,500	10,000
6033	SPAY & NEUTER	9,624	680	6,500	0	6,000
6034	TRAFFIC COLLISION REPORT	66,253	72,730	35,000	40,000	45,000
6035	CONFISCATED FIREARMS FEE	0	525	1,000	5,000	5,500
6412	PERFECTMIND ADJUSTMENT	(167)	165	0	0	0
6415	BAD CHECK CHARGES	770	723	0	0	0
6420	CASH OVER/SHORT	(398)	(3,568)	0	0	0
6425	DONATIONS	24,519	18,233	100	0	0
6426	CRIME PREVENTION	617	313	500	0	500
6430	JURUPA 35% RESIDUAL T.I.	136,056	80,564	0	0	0
6450	MISCELLANEOUS INCOME	1,353,991	1,111,519	1,264,400	1,232,880	1,380,470
6451	MISC INCOME - CSD REG FE	73,734	40,229	90,600	0	0
6454	MISC INCOME-SCHOLARSHIPS	6,523	3,568	7,600	0	0
6610	GAIN/LOSS ON VEHICLE DIS	0	0	0	0	0
6620	GAIN/LOSS REAL PROP DISP	241,049	669,234	0	0	0
6630	GAIN/LOSS ON OTHER DISP	3,661	1,288	0	0	0
6632	SURP - NBV@ DISPOSAL	473	3,983	1,500	1,500	1,500
	TOTAL OTHER REVENUES	3,920,740	3,641,755	3,071,180	2,650,880	2,912,870

General Fund Revenues

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
General Fund Revenue Detail						
REIMBURSABLES						
6461	CALCARD REBATE	37,070	21,667	25,000	10,000	10,000
6462	EPAYABLES REBATE	29,848	2,079	25,000	0	0
6471	REIMB FOR BUILDING INSP	16,753	22,287	17,500	20,500	20,500
6472	REIMB FOR DEV PROJECTS	49,065	79,485	21,000	20,000	20,000
6473	REIMB EXP - ENGINEERING	181,102	48,810	1,100	2,500	3,000
6474	REIMB EXP - FINANCE	589,439	572,056	600,000	600,000	600,000
6475	REIMB EXP - POLICE	183,467	101,926	86,000	86,000	0
6476	REIMB EXP - PUBLIC WORKS	1,596	0	0	0	0
6478	REIMB EXP - WEED ABATEMN	241,995	274,895	250,000	300,000	310,000
6479	REIMB EXP - COMM SVCS	2,261	601	0	0	0
6480	MISCELLANEOUS REIMB	278,333	372,463	311,750	346,550	346,550
6483	REIMB EXP - PERSONNEL	330,387	267,395	233,500	217,600	233,500
	TOTAL REIMBURSABLES	1,941,316	1,763,664	1,570,850	1,603,150	1,543,550
FROM OTHER AGENCIES						
6831	CONTRIBUTION FROM SA	1,162,978	672,922	250,000	400,300	400,300
6833	CONTRIBUTION FROM FHA	75,900	604,900	150,100	147,800	150,750
6835	CONTRIBUTION FROM FFD	3,771,600	3,817,200	3,853,100	3,730,600	3,805,000
	TOTAL FROM OTHER AGENCIES	5,010,478	5,095,022	4,253,200	4,278,700	4,356,050
TOTAL GENERAL FUND REVENUES		**115,286,624**	**114,334,031**	**108,847,390**	**119,887,910**	**123,360,510**

Other Funds Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Other General Fund						
103 - FACILITY MAINTENANCE						
5826	ELECTRIC VEHICLE CHARGING	31,062	955	0	0	0
6480	MISCELLANEOUS REIMB	0	0	0	0	0
TOTAL FACILITY MAINTENANCE		31,062	955	0	0	0
104 - OFFICE OF EMERGENCY SVCS						
6835	CONTRIBUTION FROM FFD	29,000	459,000	215,000	0	0
5311	FEDERAL GRANT FUNDS	0	0	95,683	0	0
5367	STATE GRANT	0	0	5,259,878	0	0
TOTAL OFFICE OF EMERGENCY SVCS		29,000	459,000	5,570,561	0	0
105 - KFON						
5080	FRANCHISES	227,975	234,757	250,000	250,000	250,000
TOTAL KFON		227,975	234,757	250,000	250,000	250,000
106 - SELF-INSURANCE						
6427	INSURANCE REFUNDS	0	0	0	0	0
6428	RISK LIABILITY CHARGES	3,900,000	3,897,319	3,822,000	4,200,000	4,200,000
6429	WORKERS' COMP CHARGES	1,647,885	1,687,636	1,759,840	1,792,180	1,811,140
6480	MISCELLANEOUS REIMB	36,019	24,013	35,000	15,000	20,000
6483	REIMB EXP - PERSONNEL	0	2,603	177,556	0	0
TOTAL SELF-INSURANCE		5,583,904	5,611,571	5,794,396	6,007,180	6,031,140
107 - RETIREE MEDICAL BENEFITS						
6310	INTEREST - INVESTMENTS	503,589	439,965	680,000	220,000	220,000
6482	REIMB EXP - RETIREES	229,581	232,950	270,000	300,000	0
TOTAL RETIREE MEDICAL BENEFITS		733,170	672,915	950,000	520,000	220,000
108 - SUPPLEMENTAL RETIREMENT						
6310	INTEREST - INVESTMENTS	78	77	120	0	0
TOTAL SUPPLEMENTAL RETIREMENT		78	77	120	0	0

Other Funds Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Other General Fund						
110 - GF OPERATING PROJECTS						
6450	MISCELLANEOUS INCOME	0	600	(1,200)	0	0
TOTAL GF OPERATING PROJECTS		0	600	(1,200)	0	0
125 - STORM WATER COMPLIANCE						
5657	SWC - CONSTRUCTION INSP	39,270	51,514	0	42,000	45,000
5646	PLAN CHECK	91,290	64,600	80,000	90,000	100,000
5658	SWC - RE-INSPECTION FEE	1,900	0	(2,500)	2,000	2,000
TOTAL STORM WATER COMPLIANCE		132,460	116,114	77,500	134,000	147,000
Special Revenue Funds						
201 - MUNI SVCS FISCAL IMPACT						
6310	INTEREST - INVESTMENTS	616,104	453,419	520,000	169,000	169,000
5730	MSFIF - CA LANDINGS	691,510	1,230,730	0	0	0
5731	MSFIF - CITY WIDE	0	0	1,052,000	1,183,500	1,315,000
5734	MSFIF - CITY INFILL	187,880	88,130	0	0	0
TOTAL MUNI SVCS FISCAL IMPACT		1,495,494	1,772,279	1,572,000	1,352,500	1,484,000
222 - CRIME PREV ASSET SEIZURE						
6310	INTEREST - INVESTMENTS	1,747	2,224	2,800	1,000	1,000
6017	SEIZURES - 15% CRIME PRE	15,495	37,121	15,000	7,500	18,750
TOTAL CRIME PREV ASSET SEIZURE		17,242	39,345	17,800	8,500	19,750
223 - FEDERAL ASSET SEIZURE						
6310	INTEREST - INVESTMENTS	183,533	147,556	160,000	55,000	55,000
6019	SEIZURES - FEDERAL	2,612,840	2,660,041	2,000,000	1,500,000	2,000,000
6610	GAIN/LOSS ON VEHICLE DIS	0	0	8,775	0	0
6480	MISCELLANEOUS REIMB	0	0	0	0	0

Other Funds Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Special Revenue Funds						
223 - FEDERAL ASSET SEIZURE						
6483	REIMB EXP - PERSONNEL	22,482	7,433	18,000	19,900	21,000
TOTAL FEDERAL ASSET SEIZURE		2,818,855	2,815,030	2,186,775	1,574,900	2,076,000
224 - STATE ASSET SEIZURE						
6310	INTEREST - INVESTMENTS	10,589	13,588	16,000	5,600	5,600
6018	SEIZURES - 85% STATE	87,804	210,353	85,000	70,000	125,000
TOTAL STATE ASSET SEIZURE		98,393	223,941	101,000	75,600	130,600
225 - PD TRAFFIC SAFETY						
5081	TOWING FRANCHISE FEE	569,670	454,920	385,000	360,000	385,000
6310	INTEREST - INVESTMENTS	33,851	38,879	40,000	14,500	14,500
5325	POLICE OTS REIMB	135,908	0	0	0	0
TOTAL PD TRAFFIC SAFETY		739,429	493,799	425,000	374,500	399,500
241 - AIR QUALITY MGMT DIST						
6310	INTEREST - INVESTMENTS	28,728	29,401	32,000	10,500	10,500
5309	AQMD REIMBURSEMENT	355,476	321,496	335,000	300,000	300,000
TOTAL AIR QUALITY MGMT DIST		384,204	350,897	367,000	310,500	310,500
243 - TRAFFIC SAFETY						
6310	INTEREST - INVESTMENTS	6,904	2,031	2,400	750	750
6020	VEHICLE CODE	136,471	78,114	60,000	30,000	35,000
6480	MISCELLANEOUS REIMB	5,780	3,413	10,000	1,500	2,600
TOTAL TRAFFIC SAFETY		149,155	83,558	72,400	32,250	38,350
244 - PROP 1B						
6310	INTEREST - INVESTMENTS	4,437	3,207	3,600	1,200	1,200
TOTAL PROP 1B		4,437	3,207	3,600	1,200	1,200

Other Funds Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Special Revenue Funds						
245 - MEASURE I 2010-2040 REIMB						
5317	COUNTY - SPECIAL PROJ	0	0	3,277	0	0
5348	MEASURE I 2010-2040	415,217	1,121,465	18,165,153	0	0
TOTAL MEASURE I 2010-2040 REIMB		415,217	1,121,465	18,168,430	0	0
246 - MEASURE I 2010-2040 LOCAL						
6310	INTEREST - INVESTMENTS	595,171	427,428	500,000	159,000	159,000
5320	MEASURE I	3,958,738	3,949,095	3,094,560	3,686,630	3,545,800
TOTAL MEASURE I 2010-2040 LOCAL		4,553,909	4,376,523	3,594,560	3,845,630	3,704,800
281 - GAS TAX (STATE)						
6310	INTEREST - INVESTMENTS	15,491	6,119	7,200	2,650	2,650
5312	GASOLINE TAX 2105	1,158,005	1,092,271	1,124,140	1,220,760	1,220,760
5313	GASOLINE TAX 2106	737,948	657,112	693,990	735,140	735,140
5314	GASOLINE TAX 2107	1,455,347	1,384,897	1,352,340	1,553,510	1,553,510
5315	GASOLINE TAX 2107.5	10,000	10,000	10,000	10,000	10,000
5355	GASOLINE TAX 2103	713,675	1,517,607	1,791,890	1,380,140	1,380,140
5368	SB 1 LOAN REPAYMENT	239,073	238,422	0	0	0
6480	MISCELLANEOUS REIMB	0	0	0	0	0
TOTAL GAS TAX (STATE)		4,329,539	4,906,428	4,979,560	4,902,200	4,902,200
282 - SOLID WASTE MITIGATION						
5633	FEE - SOLID WASTE MIT	3,886,377	3,877,467	3,000,000	3,000,000	3,000,000
6310	INTEREST - INVESTMENTS	99,054	75,759	92,000	29,400	29,400
TOTAL SOLID WASTE MITIGATION		3,985,431	3,953,226	3,092,000	3,029,400	3,029,400
283 - ROAD MAINTENANCE & REHAB						
6310	INTEREST - INVESTMENTS	26,226	21,905	28,000	10,800	10,800

Other Funds Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Special Revenue Funds						
283 - ROAD MAINTENANCE & REHAB						
5364	GASOLINE TAX RMRA	3,887,698	3,673,164	3,878,879	4,145,000	4,145,000
TOTAL ROAD MAINTENANCE & REHAB		3,913,924	3,695,069	3,906,879	4,155,800	4,155,800
301 - GRANTS						
5367	STATE GRANT	0	0	1,340,000	0	0
5311	FEDERAL GRANT FUNDS	130,395	22,745	5,079,611	0	0
5325	POLICE OTS REIMB	115,582	326,463	536,680	0	0
5326	SANCATT GRANT	173,501	176,744	173,550	175,000	178,500
5349	HOMELAND SECURITY GRANT	44,999	36,073	74,513	0	0
5390	MISC GRANT REIMB	2,111,210	7,899,204	4,656,050	225,000	1,560,000
5329	OIL RECYCLING REVENUE	57,297	57,800	58,260	23,000	23,000
5330	BEV CONTAINER RECYCLING	24,455	30,022	52,356	52,360	52,360
5352	STATE TDA	21,714	42,803	254,451	0	0
6450	MISCELLANEOUS INCOME	0	1,329,643	570,357	0	0
5335	FONTANA USD	0	37,950	60,070	0	0
5389	MISC RECREATION GRANT	41,448	14,528	303,081	0	0
5347	HSIP-FEDERAL GRANT FUNDS	538,369	620,018	328,608	0	0
5363	ACTIVE TRANSPORTATION PR	0	0	0	0	0
6480	MISCELLANEOUS REIMB	164,629	63,679	1,076,122	0	0
TOTAL GRANTS		3,423,599	10,657,672	14,563,709	475,360	1,813,860
321 - FED LAW ENF BLOCK GRANT						
5321	FEDERAL LAW ENFORCEMENT	0	0	135,610	208,330	208,330
TOTAL FED LAW ENF BLOCK GRANT		0	0	135,610	208,330	208,330

Other Funds Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Special Revenue Funds						
322 - STATE COPS AB 3229						
5324	STATE COPS AB3229	389,708	358,640	374,209	380,000	400,000
6610	GAIN/LOSS ON VEHICLE DIS	0	0	0	0	0
TOTAL STATE COPS AB 3229		389,708	358,640	374,209	380,000	400,000
362 - CDBG						
5328	CDBG GRANT REIMBURSEMENT	2,045,887	1,511,653	9,051,076	2,279,030	2,274,980
5338	PROGRAM INCOME	25,810	35,531	28,659	50,000	50,000
5346	NSP 1 STIMULUS REIMB	0	0	325,057	0	0
5350	NSP 1 PROGRAM INCOME	48,049	0	701,951	0	0
5358	NSP 3 PROGRAM INCOME	396,640	0	353,360	0	0
TOTAL CDBG		2,516,386	1,547,184	10,460,103	2,329,030	2,324,980
363 - HOME						
5328	CDBG GRANT REIMBURSEMENT	72,266	1,472,660	1,437,882	726,660	726,660
5338	PROGRAM INCOME	130,762	30,951	75,000	70,000	70,000
TOTAL HOME		203,028	1,503,611	1,512,882	796,660	796,660
385 - AFTER SCHOOL PROGRAM						
5335	FONTANA USD	3,359,190	4,743,830	4,501,697	3,854,890	3,854,890
TOTAL AFTER SCHOOL PROGRAM		3,359,190	4,743,830	4,501,697	3,854,890	3,854,890
395 - LMD #1 CITY WIDE						
6310	INTEREST - INVESTMENTS	95,617	65,542	76,000	25,000	25,000
5020	PENALTY - GENERAL	1,335	2,208	2,000	700	700
6210	ASSESSMENT/SPECIAL TAX	913,769	913,806	900,000	900,000	900,000
TOTAL LMD #1 CITY WIDE		1,010,721	981,556	978,000	925,700	925,700
396 - LMD #2 VLG OF HERITAGE						
6310	INTEREST - INVESTMENTS	36,401	21,079	14,000	7,000	7,000

Other Funds Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Special Revenue Funds						
396 - LMD #2 VLG OF HERITAGE						
5020	PENALTY - GENERAL	2,424	2,000	1,000	2,000	2,000
6210	ASSESSMENT/SPECIAL TAX	2,352,784	2,341,140	2,300,000	2,440,000	2,488,000
TOTAL LMD #2 VLG OF HERITAGE		2,391,609	2,364,219	2,315,000	2,449,000	2,497,000
397 - LMD #3-1 EMPIRE CENTER						
6310	INTEREST - INVESTMENTS	6,885	5,456	6,000	2,000	2,000
5020	PENALTY - GENERAL	0	0	0	50	50
6210	ASSESSMENT/SPECIAL TAX	62,120	62,120	62,100	62,100	62,100
TOTAL LMD #3-1 EMPIRE CENTER		69,005	67,576	68,100	64,150	64,150
398 - LMD #3 HUNTER'S RIDGE						
6310	INTEREST - INVESTMENTS	87,247	63,681	72,000	23,400	23,400
5020	PENALTY - GENERAL	705	2,226	100	500	500
6210	ASSESSMENT/SPECIAL TAX	797,455	797,455	797,000	797,000	797,000
TOTAL LMD #3 HUNTER'S RIDGE		885,407	863,362	869,100	820,900	820,900
399 - LLMD #3 HUNTER'S RIDGE						
6310	INTEREST - INVESTMENTS	1,068	833	800	300	300
5020	PENALTY - GENERAL	30	93	10	50	50
6210	ASSESSMENT/SPECIAL TAX	35,086	35,088	34,000	34,000	34,000
TOTAL LLMD #3 HUNTER'S RIDGE		36,184	36,014	34,810	34,350	34,350
401 - CFD #1 SOUTHRIDGE VILLAGE						
6310	INTEREST - INVESTMENTS	246,622	169,559	180,000	62,400	62,400
5020	PENALTY - GENERAL	12,574	6,636	5,000	5,000	5,000
6210	ASSESSMENT/SPECIAL TAX	5,580,031	5,573,636	5,500,000	5,500,000	5,500,000
TOTAL CFD #1 SOUTHRIDGE VILLAGE		5,839,227	5,749,831	5,685,000	5,567,400	5,567,400
403 - CFD #6-3A BELLGROVE II						
6310	INTEREST - INVESTMENTS	5,379	6,841	6,000	2,500	2,500

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Other Funds Revenue Detail						
Special Revenue Funds						
403 - CFD #6-3A BELLGROVE II						
5020	PENALTY - GENERAL	77	142	150	500	500
6210	ASSESSMENT/SPECIAL TAX	229,200	228,960	228,000	228,000	228,000
TOTAL CFD #6-3A BELLGROVE II		234,656	235,943	234,150	231,000	231,000
404 - CFD #6-2 N MORNINGSIDE						
6310	INTEREST - INVESTMENTS	7,030	6,113	6,400	2,300	2,300
5020	PENALTY - GENERAL	57	72	100	50	50
6210	ASSESSMENT/SPECIAL TAX	91,134	91,134	90,000	90,000	90,000
TOTAL CFD #6-2 N MORNINGSIDE		98,221	97,319	96,500	92,350	92,350
405 - CFD #6-1 STRATHAM						
6310	INTEREST - INVESTMENTS	19,590	14,681	16,000	5,600	5,600
5020	PENALTY - GENERAL	1,279	461	400	200	200
6210	ASSESSMENT/SPECIAL TAX	185,248	184,099	184,000	184,000	184,000
TOTAL CFD #6-1 STRATHAM		206,117	199,241	200,400	189,800	189,800
406 - CFD #6 THE LANDINGS						
6310	INTEREST - INVESTMENTS	100,256	72,375	80,000	27,000	27,000
5020	PENALTY - GENERAL	137	598	100	200	200
6210	ASSESSMENT/SPECIAL TAX	330,974	329,901	322,000	322,000	322,000
TOTAL CFD #6 THE LANDINGS		431,367	402,874	402,100	349,200	349,200
407 - CFD #7 COUNTRY CLUB EST						
6310	INTEREST - INVESTMENTS	14,488	9,287	11,200	3,400	3,400
5020	PENALTY - GENERAL	203	42	50	150	150
6210	ASSESSMENT/SPECIAL TAX	111,690	112,106	111,900	111,900	111,900
TOTAL CFD #7 COUNTRY CLUB EST		126,381	121,435	123,150	115,450	115,450
408 - CFD #8 PRESLEY						
6310	INTEREST - INVESTMENTS	36,551	24,787	29,200	9,200	9,200

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Other Funds Revenue Detail						
Special Revenue Funds						
408 - CFD #8 PRESLEY						
5020	PENALTY - GENERAL	15	23	(20)	500	500
6210	ASSESSMENT/SPECIAL TAX	71,826	72,089	71,000	71,000	71,000
TOTAL CFD #8 PRESLEY		108,392	96,899	100,180	80,700	80,700
409 - CFD #9M MORNINGSIDE						
6310	INTEREST - INVESTMENTS	14,424	9,742	10,800	3,700	3,700
5020	PENALTY - GENERAL	55	83	80	0	0
6210	ASSESSMENT/SPECIAL TAX	163,183	163,183	162,000	162,000	162,000
TOTAL CFD #9M MORNINGSIDE		177,662	173,008	172,880	165,700	165,700
410 - CFD #10M JURUPA IND						
6310	INTEREST - INVESTMENTS	7,979	6,100	6,800	2,300	2,300
6210	ASSESSMENT/SPECIAL TAX	37,606	37,606	37,600	37,600	37,600
TOTAL CFD #10M JURUPA IND		45,585	43,706	44,400	39,900	39,900
412 - CFD #12 SIERRA LAKES						
6310	INTEREST - INVESTMENTS	40,217	31,245	31,200	11,200	11,200
5020	PENALTY - GENERAL	227	2,097	2,000	1,000	1,000
5511	FIELD & COURT REVENUE	21,944	16,304	0	0	0
6210	ASSESSMENT/SPECIAL TAX	899,751	900,530	890,000	890,000	890,000
TOTAL CFD #12 SIERRA LAKES		962,139	950,176	923,200	902,200	902,200
413 - CFD #13M SUMMIT HEIGHTS						
6310	INTEREST - INVESTMENTS	57,255	35,510	40,000	13,200	13,200
5020	PENALTY - GENERAL	1,313	577	600	100	100
6210	ASSESSMENT/SPECIAL TAX	427,654	426,995	426,000	426,000	426,000
TOTAL CFD #13M SUMMIT HEIGHTS		486,222	463,082	466,600	439,300	439,300
414 - CFD #14M SYCAMORE HILLS						
6310	INTEREST - INVESTMENTS	19,860	12,316	14,000	4,900	4,900

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Other Funds Revenue Detail						
Special Revenue Funds						
414 - CFD #14M SYCAMORE HILLS						
5020	PENALTY - GENERAL	91	1,909	100	1,000	1,000
6210	ASSESSMENT/SPECIAL TAX	365,951	367,077	366,000	416,240	471,120
TOTAL CFD #14M SYCAMORE HILLS		385,902	381,302	380,100	422,140	477,020
415 - CFD #15M SILVER RIDGE						
6310	INTEREST - INVESTMENTS	11,037	8,712	8,800	3,400	3,400
5020	PENALTY - GENERAL	241	236	250	200	200
6210	ASSESSMENT/SPECIAL TAX	279,111	279,342	275,000	275,000	275,000
TOTAL CFD #15M SILVER RIDGE		290,389	288,290	284,050	278,600	278,600
416 - CFD #16M VENTANA POINTE						
6310	INTEREST - INVESTMENTS	5,743	3,968	4,000	1,500	1,500
5020	PENALTY - GENERAL	28	24	20	0	0
6210	ASSESSMENT/SPECIAL TAX	42,925	42,925	42,900	42,900	42,900
TOTAL CFD #16M VENTANA POINTE		48,696	46,917	46,920	44,400	44,400
418 - CFD #18M BADIOLA HOMES						
6310	INTEREST - INVESTMENTS	1,149	939	1,000	350	350
6210	ASSESSMENT/SPECIAL TAX	6,808	6,808	6,800	6,800	6,800
TOTAL CFD #18M BADIOLA HOMES		7,957	7,747	7,800	7,150	7,150
420 - CFD #20M						
6310	INTEREST - INVESTMENTS	5,347	3,589	4,100	1,400	1,400
6210	ASSESSMENT/SPECIAL TAX	32,000	32,000	32,000	32,000	32,000
TOTAL CFD #20M		37,347	35,589	36,100	33,400	33,400
421 - CFD #21M						
6310	INTEREST - INVESTMENTS	6,304	4,975	5,600	1,900	1,900
5020	PENALTY - GENERAL	31	0	0	0	0

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Other Funds Revenue Detail						
Special Revenue Funds						
421 - CFD #21M						
6210	ASSESSMENT/SPECIAL TAX	39,664	39,664	39,000	39,000	39,000
TOTAL CFD #21M		45,999	44,639	44,600	40,900	40,900
423 - CFD #23M						
6310	INTEREST - INVESTMENTS	1,805	1,265	1,400	500	500
5020	PENALTY - GENERAL	0	0	0	0	0
6210	ASSESSMENT/SPECIAL TAX	7,410	7,410	7,400	7,400	7,400
TOTAL CFD #23M		9,215	8,675	8,800	7,900	7,900
424 - CFD #24M						
6310	INTEREST - INVESTMENTS	5,078	4,098	4,000	1,500	1,500
5020	PENALTY - GENERAL	0	0	0	0	0
6210	ASSESSMENT/SPECIAL TAX	44,137	44,574	44,500	44,500	44,500
TOTAL CFD #24M		49,215	48,672	48,500	46,000	46,000
425 - CFD #25M						
6310	INTEREST - INVESTMENTS	10,517	8,071	8,800	3,000	3,000
5020	PENALTY - GENERAL	74	2,229	2,000	100	100
6210	ASSESSMENT/SPECIAL TAX	81,375	81,375	81,000	81,000	81,000
TOTAL CFD #25M		91,966	91,675	91,800	84,100	84,100
427 - CFD #27M						
6310	INTEREST - INVESTMENTS	1,602	1,014	1,000	400	400
5020	PENALTY - GENERAL	0	39	50	0	0
6210	ASSESSMENT/SPECIAL TAX	50,575	50,575	50,000	65,310	83,100
TOTAL CFD #27M		52,177	51,628	51,050	65,710	83,500
428 - CFD #28M						
6310	INTEREST - INVESTMENTS	18,458	13,990	15,600	5,300	5,300

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Other Funds Revenue Detail						
Special Revenue Funds						
428 - CFD #28M						
5020	PENALTY - GENERAL	1,196	0	0	0	0
6210	ASSESSMENT/SPECIAL TAX	146,114	144,485	144,000	144,000	144,000
TOTAL CFD #28M		165,768	158,475	159,600	149,300	149,300
429 - CFD #29M						
6310	INTEREST - INVESTMENTS	2,437	1,591	1,800	600	600
5020	PENALTY - GENERAL	34	0	0	0	0
6210	ASSESSMENT/SPECIAL TAX	23,997	23,997	23,000	23,000	23,000
TOTAL CFD #29M		26,468	25,588	24,800	23,600	23,600
430 - CFD #30M						
6310	INTEREST - INVESTMENTS	22,904	17,970	19,600	6,800	6,800
5020	PENALTY - GENERAL	134	598	500	400	400
6210	ASSESSMENT/SPECIAL TAX	233,770	233,770	233,700	233,700	233,700
TOTAL CFD #30M		256,808	252,338	253,800	240,900	240,900
431 - CFD #31 CITRUS HEIGHTS NO						
6310	INTEREST - INVESTMENTS	16,055	14,142	14,400	5,400	5,400
5020	PENALTY - GENERAL	811	1,634	1,500	400	400
6210	ASSESSMENT/SPECIAL TAX	294,500	294,211	294,000	294,000	294,000
TOTAL CFD #31 CITRUS HEIGHTS NO		311,366	309,987	309,900	299,800	299,800
432 - CFD #32M						
6310	INTEREST - INVESTMENTS	2,702	2,150	2,400	800	800
6210	ASSESSMENT/SPECIAL TAX	17,444	17,771	17,800	17,800	17,800
TOTAL CFD #32M		20,146	19,921	20,200	18,600	18,600
433 - CFD #33M EMPIRE LIGHTING						
6310	INTEREST - INVESTMENTS	3,771	3,070	3,200	1,100	1,100

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Other Funds Revenue Detail						
Special Revenue Funds						
433 - CFD #33M EMPIRE LIGHTING						
6210	ASSESSMENT/SPECIAL TAX	34,053	41,217	41,000	41,000	41,000
TOTAL CFD #33M EMPIRE LIGHTING		37,824	44,287	44,200	42,100	42,100
434 - CFD #34 EMPIRE DET BASIN						
6310	INTEREST - INVESTMENTS	6,579	5,010	5,600	1,900	1,900
5020	PENALTY - GENERAL	2	1	0	0	0
6210	ASSESSMENT/SPECIAL TAX	17,094	21,135	21,000	21,000	21,000
TOTAL CFD #34 EMPIRE DET BASIN		23,675	26,146	26,600	22,900	22,900
435 - CFD #35M						
6310	INTEREST - INVESTMENTS	53,348	38,415	40,000	14,200	14,200
5020	PENALTY - GENERAL	314	697	0	1,500	1,500
6210	ASSESSMENT/SPECIAL TAX	496,368	497,134	497,000	497,000	497,000
TOTAL CFD #35M		550,030	536,246	537,000	512,700	512,700
436 - CFD #36M						
6310	INTEREST - INVESTMENTS	1,932	1,463	1,600	600	600
5020	PENALTY - GENERAL	0	0	0	0	0
6210	ASSESSMENT/SPECIAL TAX	22,010	22,010	22,000	22,000	22,000
TOTAL CFD #36M		23,942	23,473	23,600	22,600	22,600
437 - CFD #37 MONTELAGO						
6310	INTEREST - INVESTMENTS	9,807	7,057	8,000	2,700	2,700
5020	PENALTY - GENERAL	88	33	50	200	200
6210	ASSESSMENT/SPECIAL TAX	86,801	86,844	86,800	86,800	86,800
TOTAL CFD #37 MONTELAGO		96,696	93,934	94,850	89,700	89,700
438 - CFD #38M						
6310	INTEREST - INVESTMENTS	25,513	19,687	22,000	7,400	7,400

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Other Funds Revenue Detail						
Special Revenue Funds						
438 - CFD #38M						
5020	PENALTY - GENERAL	0	1,504	20	750	750
6210	ASSESSMENT/SPECIAL TAX	172,659	176,054	174,000	174,000	174,000
TOTAL CFD #38M		198,172	197,245	196,020	182,150	182,150
439 - CFD #39M						
6310	INTEREST - INVESTMENTS	2,168	1,508	1,600	600	600
6210	ASSESSMENT/SPECIAL TAX	21,360	21,360	21,300	21,300	21,300
TOTAL CFD #39M		23,528	22,868	22,900	21,900	21,900
440 - CFD #40M						
6310	INTEREST - INVESTMENTS	1,535	1,185	1,200	400	400
5020	PENALTY - GENERAL	0	1,952	0	0	0
6210	ASSESSMENT/SPECIAL TAX	10,530	10,530	10,500	10,500	10,500
TOTAL CFD #40M		12,065	13,667	11,700	10,900	10,900
441 - CFD #41M						
6310	INTEREST - INVESTMENTS	3,551	2,736	3,000	1,000	1,000
6210	ASSESSMENT/SPECIAL TAX	15,070	15,070	15,000	15,000	15,000
TOTAL CFD #41M		18,621	17,806	18,000	16,000	16,000
442 - CFD #42M						
6310	INTEREST - INVESTMENTS	8,598	6,171	7,000	2,300	2,300
5020	PENALTY - GENERAL	0	203	200	150	150
6210	ASSESSMENT/SPECIAL TAX	43,065	43,560	43,500	43,500	43,500
TOTAL CFD #42M		51,663	49,934	50,700	45,950	45,950
444 - CFD #44M						
6310	INTEREST - INVESTMENTS	1,089	819	920	300	300
5020	PENALTY - GENERAL	0	43	50	0	0

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Other Funds Revenue Detail						
Special Revenue Funds						
444 - CFD #44M						
6210	ASSESSMENT/SPECIAL TAX	8,910	8,910	8,900	8,900	8,900
TOTAL CFD #44M		9,999	9,772	9,870	9,200	9,200
445 - CFD #45M						
6310	INTEREST - INVESTMENTS	12,381	9,619	10,400	3,600	3,600
5020	PENALTY - GENERAL	2,508	180	180	0	0
6210	ASSESSMENT/SPECIAL TAX	102,937	99,960	99,000	99,000	99,000
TOTAL CFD #45M		117,826	109,759	109,580	102,600	102,600
446 - CFD #46M						
6310	INTEREST - INVESTMENTS	8,333	6,533	7,200	2,400	2,400
6210	ASSESSMENT/SPECIAL TAX	48,440	48,440	48,400	48,400	48,400
TOTAL CFD #46M		56,773	54,973	55,600	50,800	50,800
447 - CFD #47M						
6310	INTEREST - INVESTMENTS	696	519	560	200	200
6210	ASSESSMENT/SPECIAL TAX	11,458	11,458	11,400	11,400	11,400
TOTAL CFD #47M		12,154	11,977	11,960	11,600	11,600
448 - CFD #48M						
6310	INTEREST - INVESTMENTS	12,462	9,607	10,700	3,600	3,600
5020	PENALTY - GENERAL	0	0	0	600	600
6210	ASSESSMENT/SPECIAL TAX	72,980	73,800	73,000	73,000	73,000
TOTAL CFD #48M		85,442	83,407	83,700	77,200	77,200
449 - CFD #49M						
6310	INTEREST - INVESTMENTS	1,241	936	1,000	350	350

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Other Funds Revenue Detail						
Special Revenue Funds						
449 - CFD #49M						
6210	ASSESSMENT/SPECIAL TAX	12,750	12,750	12,700	12,700	12,700
TOTAL CFD #49M		13,991	13,686	13,700	13,050	13,050
450 - CFD #50M						
6310	INTEREST - INVESTMENTS	3,003	2,251	2,400	850	850
5020	PENALTY - GENERAL	0	1,685	0	0	0
6210	ASSESSMENT/SPECIAL TAX	32,928	35,520	35,000	35,000	35,000
TOTAL CFD #50M		35,931	39,456	37,400	35,850	35,850
451 - CFD #51M						
6310	INTEREST - INVESTMENTS	6,020	4,494	4,800	1,700	1,700
5020	PENALTY - GENERAL	0	62	50	0	0
6210	ASSESSMENT/SPECIAL TAX	65,497	65,805	65,000	65,000	65,000
TOTAL CFD #51M		71,517	70,361	69,850	66,700	66,700
453 - CFD #53M						
6310	INTEREST - INVESTMENTS	1,792	1,461	1,600	550	550
6210	ASSESSMENT/SPECIAL TAX	8,816	8,816	8,800	8,800	8,800
TOTAL CFD #53M		10,608	10,277	10,400	9,350	9,350
454 - CFD #54M						
6310	INTEREST - INVESTMENTS	2,617	2,035	2,200	800	800
6210	ASSESSMENT/SPECIAL TAX	24,960	24,960	24,000	24,000	24,000
TOTAL CFD #54M		27,577	26,995	26,200	24,800	24,800
455 - CFD #55M						
6310	INTEREST - INVESTMENTS	1,444	1,145	1,200	400	400
5020	PENALTY - GENERAL	0	0	0	0	0

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Other Funds Revenue Detail						
Special Revenue Funds						
455 - CFD #55M						
6210	ASSESSMENT/SPECIAL TAX	7,110	7,110	7,000	7,000	7,000
TOTAL CFD #55M		8,554	8,255	8,200	7,400	7,400
456 - CFD #56M						
6310	INTEREST - INVESTMENTS	3,409	2,711	2,960	1,000	1,000
5020	PENALTY - GENERAL	0	16	20	0	0
6210	ASSESSMENT/SPECIAL TAX	26,040	26,040	26,000	26,000	26,000
TOTAL CFD #56M		29,449	28,767	28,980	27,000	27,000
457 - CFD #57M						
6310	INTEREST - INVESTMENTS	2,042	1,555	1,600	600	600
6210	ASSESSMENT/SPECIAL TAX	14,960	14,960	14,000	14,000	14,000
TOTAL CFD #57M		17,002	16,515	15,600	14,600	14,600
458 - CFD #58M						
6310	INTEREST - INVESTMENTS	368	307	320	100	100
5020	PENALTY - GENERAL	0	18	20	0	0
6210	ASSESSMENT/SPECIAL TAX	4,410	4,410	4,400	4,400	4,400
TOTAL CFD #58M		4,778	4,735	4,740	4,500	4,500
459 - CFD #59M						
6310	INTEREST - INVESTMENTS	173	91	80	0	0
6210	ASSESSMENT/SPECIAL TAX	0	0	2,400	2,400	2,400
TOTAL CFD #59M		173	91	2,480	2,400	2,400
460 - CFD #60M						
6310	INTEREST - INVESTMENTS	2,524	1,939	2,000	700	700

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Other Funds Revenue Detail						
Special Revenue Funds						
460 - CFD #60M						
6210	ASSESSMENT/SPECIAL TAX	12,560	12,560	12,500	12,500	12,500
TOTAL CFD #60M		15,084	14,499	14,500	13,200	13,200
461 - CFD #61M						
6310	INTEREST - INVESTMENTS	10,559	8,212	9,200	3,000	3,000
5020	PENALTY - GENERAL	78	0	0	600	600
6210	ASSESSMENT/SPECIAL TAX	54,270	54,270	53,000	53,000	53,000
TOTAL CFD #61M		64,907	62,482	62,200	56,600	56,600
462 - CFD #62M						
6310	INTEREST - INVESTMENTS	672	639	600	200	200
6210	ASSESSMENT/SPECIAL TAX	5,576	5,576	5,700	5,700	5,700
TOTAL CFD #62M		6,248	6,215	6,300	5,900	5,900
463 - CFD #63M						
6310	INTEREST - INVESTMENTS	11,229	9,746	10,000	3,600	3,600
5020	PENALTY - GENERAL	0	42	40	150	150
6210	ASSESSMENT/SPECIAL TAX	54,625	54,625	54,000	54,000	54,000
TOTAL CFD #63M		65,854	64,413	64,040	57,750	57,750
464 - CFD #64M						
6310	INTEREST - INVESTMENTS	1,522	1,251	1,400	500	500
6210	ASSESSMENT/SPECIAL TAX	4,920	4,920	4,900	4,900	4,900
TOTAL CFD #64M		6,442	6,171	6,300	5,400	5,400
465 - CFD #65M						
6310	INTEREST - INVESTMENTS	5,380	4,135	4,800	1,500	1,500
5020	PENALTY - GENERAL	0	57	50	100	100

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		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Special Revenue Funds						
465 - CFD #65M						
6210	ASSESSMENT/SPECIAL TAX	19,800	19,800	19,800	19,800	19,800
TOTAL CFD #65M		25,180	23,992	24,650	21,400	21,400
467 - CFD #67M						
6310	INTEREST - INVESTMENTS	5,814	4,586	5,000	1,700	1,700
6210	ASSESSMENT/SPECIAL TAX	42,180	42,180	42,000	42,000	42,000
TOTAL CFD #67M		47,994	46,766	47,000	43,700	43,700
468 - CFD #68M						
6310	INTEREST - INVESTMENTS	3,622	2,972	3,200	1,100	1,100
5020	PENALTY - GENERAL	0	84	80	0	0
6210	ASSESSMENT/SPECIAL TAX	24,510	24,510	24,000	24,000	24,000
TOTAL CFD #68M		28,132	27,566	27,280	25,100	25,100
469 - CFD #69M						
6310	INTEREST - INVESTMENTS	18,442	14,782	16,000	5,600	5,600
5020	PENALTY - GENERAL	57	272	300	100	100
6210	ASSESSMENT/SPECIAL TAX	164,340	164,340	164,000	164,000	164,000
TOTAL CFD #69M		182,839	179,394	180,300	169,700	169,700
470 - CFD #70 AVELLINO						
6310	INTEREST - INVESTMENTS	6,492	5,365	5,600	2,000	2,000
5020	PENALTY - GENERAL	37	0	0	200	200
6210	ASSESSMENT/SPECIAL TAX	77,880	77,915	77,000	77,000	77,000
TOTAL CFD #70 AVELLINO		84,409	83,280	82,600	79,200	79,200
471 - CFD #71 SIERRA CREST						
6310	INTEREST - INVESTMENTS	10,556	9,018	9,600	3,400	3,400
5020	PENALTY - GENERAL	0	565	600	0	0

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		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Special Revenue Funds						
471 - CFD #71 SIERRA CREST						
6210	ASSESSMENT/SPECIAL TAX	116,436	117,118	117,000	117,000	117,000
TOTAL CFD #71 SIERRA CREST		126,992	126,701	127,200	120,400	120,400
472 - CFD #72M						
6310	INTEREST - INVESTMENTS	1,056	812	800	300	300
6210	ASSESSMENT/SPECIAL TAX	10,734	10,735	10,700	10,700	10,700
TOTAL CFD #72M		11,790	11,547	11,500	11,000	11,000
473 - CFD #73M						
6310	INTEREST - INVESTMENTS	7,159	5,924	6,400	2,200	2,200
5020	PENALTY - GENERAL	64	252	250	200	200
6210	ASSESSMENT/SPECIAL TAX	65,520	65,520	65,000	65,000	65,000
TOTAL CFD #73M		72,743	71,696	71,650	67,400	67,400
474 - CFD #74M						
6310	INTEREST - INVESTMENTS	3,571	4,792	4,400	1,700	1,700
5020	PENALTY - GENERAL	0	0	0	200	200
6210	ASSESSMENT/SPECIAL TAX	84,645	84,669	84,000	84,000	84,000
TOTAL CFD #74M		88,216	89,461	88,400	85,900	85,900
475 - CFD #75M						
6310	INTEREST - INVESTMENTS	1,499	1,190	1,200	450	450
5020	PENALTY - GENERAL	42	69	50	0	0
6210	ASSESSMENT/SPECIAL TAX	14,310	14,310	14,000	14,000	14,000
TOTAL CFD #75M		15,851	15,569	15,250	14,450	14,450
476 - CFD #76M						
6310	INTEREST - INVESTMENTS	3,513	2,767	3,000	1,000	1,000
5020	PENALTY - GENERAL	0	101	100	0	0

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Other Funds Revenue Detail						
Special Revenue Funds						
476 - CFD #76M						
6210	ASSESSMENT/SPECIAL TAX	33,390	33,390	33,000	33,000	33,000
TOTAL CFD #76M		36,903	36,258	36,100	34,000	34,000
477 - CFD #77M						
6310	INTEREST - INVESTMENTS	1,337	1,055	1,000	400	400
6210	ASSESSMENT/SPECIAL TAX	12,900	12,900	12,000	12,000	12,000
TOTAL CFD #77M		14,237	13,955	13,000	12,400	12,400
478 - CFD #78M						
6310	INTEREST - INVESTMENTS	3,857	3,445	3,200	1,300	1,300
5020	PENALTY - GENERAL	26	165	100	100	100
6210	ASSESSMENT/SPECIAL TAX	69,445	69,775	69,000	69,000	69,000
TOTAL CFD #78M		73,328	73,385	72,300	70,400	70,400
479 - CFD #79M						
6310	INTEREST - INVESTMENTS	1,755	1,963	2,000	700	700
5020	PENALTY - GENERAL	0	0	0	0	0
6210	ASSESSMENT/SPECIAL TAX	21,500	21,500	21,000	21,000	21,000
TOTAL CFD #79M		23,255	23,463	23,000	21,700	21,700
480 - CFD #80 BELLA STRADA						
6310	INTEREST - INVESTMENTS	13,174	11,498	12,000	4,300	4,300
5020	PENALTY - GENERAL	56	205	50	0	0
6210	ASSESSMENT/SPECIAL TAX	211,310	212,553	211,000	211,000	211,000
TOTAL CFD #80 BELLA STRADA		224,540	224,256	223,050	215,300	215,300
481 - CFD #81M						
6310	INTEREST - INVESTMENTS	3,157	3,155	3,000	1,200	1,200
5020	PENALTY - GENERAL	281	0	0	200	200

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Other Funds Revenue Detail						
Special Revenue Funds						
481 - CFD #81M						
6210	ASSESSMENT/SPECIAL TAX	107,910	109,060	109,000	109,000	109,000
TOTAL CFD #81M		111,348	112,215	112,000	110,400	110,400
482 - CFD #82M						
6310	INTEREST - INVESTMENTS	58	781	320	200	200
5020	PENALTY - GENERAL	0	3,422	0	0	0
6210	ASSESSMENT/SPECIAL TAX	27,040	27,040	27,000	27,000	27,000
TOTAL CFD #82M		27,098	31,243	27,320	27,200	27,200
483 - CFD #83M						
6310	INTEREST - INVESTMENTS	2,043	2,720	2,400	1,000	1,000
5020	PENALTY - GENERAL	0	123	50	50	50
6210	ASSESSMENT/SPECIAL TAX	61,920	61,920	61,000	61,000	61,000
TOTAL CFD #83M		63,963	64,763	63,450	62,050	62,050
484 - CFD #84M						
6310	INTEREST - INVESTMENTS	629	702	600	250	250
5020	PENALTY - GENERAL	0	124	0	0	0
6210	ASSESSMENT/SPECIAL TAX	19,500	19,500	19,000	19,000	19,000
TOTAL CFD #84M		20,129	20,326	19,600	19,250	19,250
485 - CFD #85 THE MEADOWS						
6310	INTEREST - INVESTMENTS	0	5,059	0	1,500	1,500
5020	PENALTY - GENERAL	0	0	0	100	100
6210	ASSESSMENT/SPECIAL TAX	0	418,275	418,000	418,000	418,000
TOTAL CFD #85 THE MEADOWS		0	423,334	418,000	419,600	419,600
486 - CFD #86 ETIWANDA RIDGE						
6310	INTEREST - INVESTMENTS	518	2,313	1,800	800	800

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Other Funds Revenue Detail						
Special Revenue Funds						
486 - CFD #86 ETIWANDA RIDGE						
6210	ASSESSMENT/SPECIAL TAX	63,750	63,781	63,000	63,000	63,000
TOTAL CFD #86 ETIWANDA RIDGE		64,268	66,094	64,800	63,800	63,800
487 - CFD #87 EL PASEO						
6210	ASSESSMENT/SPECIAL TAX	0	0	73,505	73,000	73,000
TOTAL CFD #87 EL PASEO		0	0	73,505	73,000	73,000
488 - CFD #88 SIERRA CREST II						
6310	INTEREST - INVESTMENTS	0	1,434	0	400	400
6210	ASSESSMENT/SPECIAL TAX	0	113,719	113,000	113,000	113,000
TOTAL CFD #88 SIERRA CREST II		0	115,153	113,000	113,400	113,400
489 - CFD #89 BELROSE						
6310	INTEREST - INVESTMENTS	0	732	0	200	200
5020	PENALTY - GENERAL	0	0	0	200	200
6210	ASSESSMENT/SPECIAL TAX	0	60,932	60,000	60,000	60,000
TOTAL CFD #89 BELROSE		0	61,664	60,000	60,400	60,400
490 - CFD #90 SUMMIT AT ROSENA						
6310	INTEREST - INVESTMENTS	0	7,003	0	1,800	1,800
6210	ASSESSMENT/SPECIAL TAX	0	355,431	350,000	350,000	350,000
TOTAL CFD #90 SUMMIT AT ROSENA		0	362,434	350,000	351,800	351,800
491 - CFD #91M						
6310	INTEREST - INVESTMENTS	0	1,881	0	900	900
6210	ASSESSMENT/SPECIAL TAX	0	6,076	6,000	6,000	6,000
TOTAL CFD #91M		0	7,957	6,000	6,900	6,900

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Other Funds Revenue Detail						
Special Revenue Funds						
492 - CFD #92M						
6310	INTEREST - INVESTMENTS	0	113	0	0	0
6210	ASSESSMENT/SPECIAL TAX	0	16,720	16,500	16,500	16,500
TOTAL CFD #92M		0	16,833	16,500	16,500	16,500
493 - CFD #93M						
6310	INTEREST - INVESTMENTS	0	76	0	0	0
6210	ASSESSMENT/SPECIAL TAX	0	11,251	11,000	11,000	11,000
TOTAL CFD #93M		0	11,327	11,000	11,000	11,000
494 - CFD #94M						
6310	INTEREST - INVESTMENTS	0	36	0	0	0
6210	ASSESSMENT/SPECIAL TAX	0	2,100	2,000	2,000	2,000
TOTAL CFD #94M		0	2,136	2,000	2,000	2,000
495 - CFD #95 SUMMIT AT ROSENA II						
6310	INTEREST - INVESTMENTS	0	2,077	0	600	600
6210	ASSESSMENT/SPECIAL TAX	0	162,201	160,000	160,000	160,000
TOTAL CFD #95 SUMMIT AT ROSENA II		0	164,278	160,000	160,600	160,600
497 - CFD #97M						
6310	INTEREST - INVESTMENTS	0	81	0	0	0
6210	ASSESSMENT/SPECIAL TAX	0	5,200	5,100	5,100	5,100
TOTAL CFD #97M		0	5,281	5,100	5,100	5,100
498 - CFD #98M						
6210	ASSESSMENT/SPECIAL TAX	0	0	6,000	6,000	6,000
TOTAL CFD #98M		0	0	6,000	6,000	6,000

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Other Funds Revenue Detail						
Special Revenue Funds						
501 - CFD #101M						
6210	ASSESSMENT/SPECIAL TAX	0	0	7,800	7,800	7,800
TOTAL CFD #101M		0	0	7,800	7,800	7,800
502 - CFD #102M						
6210	ASSESSMENT/SPECIAL TAX	0	0	5,000	5,000	5,000
TOTAL CFD #102M		0	0	5,000	5,000	5,000
Debt Service Funds						
580 - GENERAL DEBT SERVICE						
6311	INTEREST - FISCAL AGENT	1,632	908	1,500	0	0
5356	FEDERAL INTEREST SUBSIDY	182,648	90,716	191,690	189,300	186,450
TOTAL GENERAL DEBT SERVICE		184,280	91,624	193,190	189,300	186,450
Capital Projects Funds						
601 - CAPITAL REINVESTMENT						
6310	INTEREST - INVESTMENTS	233,541	109,046	120,000	37,000	37,000
6480	MISCELLANEOUS REIMB	10,575	570,689	0	0	0
TOTAL CAPITAL REINVESTMENT		244,116	679,735	120,000	37,000	37,000
602 - CAPITAL IMPROVEMENT						
6310	INTEREST - INVESTMENTS	305,004	207,839	280,000	79,000	79,000
6450	MISCELLANEOUS INCOME	300,000	224,000	161,500	0	0
6480	MISCELLANEOUS REIMB	20,606	239,884	2,304,686	0	0
TOTAL CAPITAL IMPROVEMENT		625,610	671,723	2,746,186	79,000	79,000
603 - FUTURE CAPITAL PROJECTS						
6310	INTEREST - INVESTMENTS	810,601	472,380	520,000	180,000	180,000
TOTAL FUTURE CAPITAL PROJECTS		810,601	472,380	520,000	180,000	180,000

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Other Funds Revenue Detail						
Capital Projects Funds						
620 - SAN SEVAINE FLOOD CONTROL						
5231	FIRE FEES	0	0	0	0	0
5232	FLOOD CONTROL - CITY	84,164	65,613	0	70,000	83,000
5256	FLOOD CONTROL - COUNTY	0	0	0	400,000	425,000
6310	INTEREST - INVESTMENTS	19,395	15,862	18,000	5,700	5,700
TOTAL SAN SEVAINE FLOOD CONTROL		103,559	81,475	18,000	475,700	513,700
621 - UPPER ETIWANDA FLOOD CONT						
6310	INTEREST - INVESTMENTS	1,501	1,085	1,200	400	400
TOTAL UPPER ETIWANDA FLOOD CONT		1,501	1,085	1,200	400	400
622 - STORM DRAIN						
5252	STORM DRAIN FEES	2,001,555	1,879,405	1,805,000	2,847,000	3,178,000
6310	INTEREST - INVESTMENTS	485,316	389,307	444,000	144,000	144,000
TOTAL STORM DRAIN		2,486,871	2,268,712	2,249,000	2,991,000	3,322,000
623 - SEWER EXPANSION						
5251	SEWER EXPANSION FEES	8,078	(65,709)	2,491,000	2,500,000	2,500,000
6310	INTEREST - INVESTMENTS	279,343	330,860	340,000	120,000	120,000
5822	RIALTO SEWAGE COLLECTION	1,106	23,748	0	0	0
TOTAL SEWER EXPANSION		288,527	288,899	2,831,000	2,620,000	2,620,000
630 - CIRCULATION MITIGATION						
5611	CIRC FEE - ARTERIAL	3,131,139	2,357,605	1,223,240	2,200,000	2,650,000
5618	ENGINEERING FEES & CHGS	0	0	0	5,000	7,500
5662	CIRC FEE - REGIONAL	4,016,643	2,083,816	953,560	2,700,000	2,750,000
6310	INTEREST - INVESTMENTS	777,028	563,486	800,000	219,000	219,000
5362	ACTIVE TRANSPORTATION LOCAL	0	11,640	0	42,000	52,000
5363	ACTIVE TRANSPORTATION PR	0	0	0	25,000	18,000
TOTAL CIRCULATION MITIGATION		7,924,810	5,016,547	2,976,800	5,191,000	5,696,500

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Other Funds Revenue Detail						
Capital Projects Funds						
631 - FIRE ASSESSMENT						
5231	FIRE FEES	383,204	122,742	130,110	150,000	340,000
6310	INTEREST - INVESTMENTS	24,203	16,863	20,000	6,300	6,300
TOTAL FIRE ASSESSMENT		407,407	139,605	150,110	156,300	346,300
632 - GENERAL GOVERNMENT						
5632	FEE - PUBLIC FACILITY	1,536,608	596,990	193,280	1,000,000	1,000,000
6310	INTEREST - INVESTMENTS	260,171	225,969	240,000	84,000	84,000
TOTAL GENERAL GOVERNMENT		1,796,779	822,959	433,280	1,084,000	1,084,000
633 - LANDSCAPE MEDIANS						
5643	LANDSCAPE FEES	1,263,373	402,574	128,980	600,000	640,000
6310	INTEREST - INVESTMENTS	153,935	133,565	160,000	49,800	49,800
TOTAL LANDSCAPE MEDIANS		1,417,308	536,139	288,980	649,800	689,800
634 - LIBRARY CAP IMPROVEMENT						
5230	CAPITAL IMPACT FEES	325,570	221,726	54,970	400,000	400,000
5632	FEE - PUBLIC FACILITY	0	0	0	0	0
6310	INTEREST - INVESTMENTS	40,187	9,639	8,800	3,500	3,500
TOTAL LIBRARY CAP IMPROVEMENT		365,757	231,365	63,770	403,500	403,500
635 - PARKS DEVELOPMENT						
5233	PARK DEVELOPMENT	1,846,002	(179,951)	2,587,900	1,800,000	1,570,000
6310	INTEREST - INVESTMENTS	202,231	148,523	180,000	57,000	57,000
TOTAL PARKS DEVELOPMENT		2,048,233	(31,428)	2,767,900	1,857,000	1,627,000
636 - POLICE CAPITAL FACILITIES						
5230	CAPITAL IMPACT FEES	664,646	312,908	743,520	650,000	725,000
6310	INTEREST - INVESTMENTS	70,807	63,840	68,000	23,500	23,500
TOTAL POLICE CAPITAL FACILITIES		735,453	376,748	811,520	673,500	748,500

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Other Funds Revenue Detail						
Capital Projects Funds						
637 - UNDERGROUND UTILITIES						
5619	ENG LAND DEV REVIEW	0	168,444	150,000	100,000	65,000
6310	INTEREST - INVESTMENTS	1,470	5,967	4,000	2,200	2,200
TOTAL UNDERGROUND UTILITIES		1,470	174,411	154,000	102,200	67,200
650 - CFD #2 VLG OF HERITAGE						
6480	MISCELLANEOUS REIMB	98,398	0	62,556	0	0
TOTAL CFD #2 VLG OF HERITAGE		98,398	0	62,556	0	0
651 - CFD #3 HUNTER'S RIDGE						
6480	MISCELLANEOUS REIMB	188,769	0	0	0	0
TOTAL CFD #3 HUNTER'S RIDGE		188,769	0	0	0	0
657 - CFD #31 CITRUS HEIGHTS NO						
6810	BOND PROCEEDS	18,485,000	0	0	0	0
6811	BOND PREMIUM	1,457,958	0	0	0	0
6310	INTEREST - INVESTMENTS	403	291	340	100	100
6311	INTEREST - FISCAL AGENT	327	0	0	0	0
6480	MISCELLANEOUS REIMB	1	0	0	0	0
TOTAL CFD #31 CITRUS HEIGHTS NO		19,943,689	291	340	100	100
658 - CFD #37 MONTELAGO						
6310	INTEREST - INVESTMENTS	194	140	160	0	0
TOTAL CFD #37 MONTELAGO		194	140	160	0	0
659 - CFD #70 AVELLINO						
6310	INTEREST - INVESTMENTS	26	19	20	0	0
TOTAL CFD #70 AVELLINO		26	19	20	0	0

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Other Funds Revenue Detail						
Capital Projects Funds						
660 - CFD #71 SIERRA CREST						
6310	INTEREST - INVESTMENTS	0	128	0	0	0
6311	INTEREST - FISCAL AGENT	1,283	597	0	0	0
TOTAL CFD #71 SIERRA CREST		1,283	725	0	0	0
661 - CFD #80 BELLA STRADA						
6810	BOND PROCEEDS	0	0	0	0	0
6811	BOND PREMIUM	0	0	0	0	0
6311	INTEREST - FISCAL AGENT	8,484	4,837	0	0	0
TOTAL CFD #80 BELLA STRADA		8,484	4,837	0	0	0
662 - CFD #81 GABRIELLA						
6810	BOND PROCEEDS	0	0	0	0	0
6811	BOND PREMIUM	0	0	0	0	0
6311	INTEREST - FISCAL AGENT	18,428	5,217	10,000	0	0
TOTAL CFD #81 GABRIELLA		18,428	5,217	10,000	0	0
663 - CFD #74B CITRUS/SUMMIT						
6810	BOND PROCEEDS	3,797,875	0	0	0	0
6811	BOND PREMIUM	287,043	0	0	0	0
6311	INTEREST - FISCAL AGENT	0	2,058	3,000	0	0
6210	ASSESSMENT/SPECIAL TAX	31,158	0	0	0	0
TOTAL CFD #74B CITRUS/SUMMIT		4,116,076	2,058	3,000	0	0
664 - CFD #86 ETIWANDA RIDGE						
6810	BOND PROCEEDS	0	4,739,506	0	0	0
6811	BOND PREMIUM	0	455,140	0	0	0
6311	INTEREST - FISCAL AGENT	0	451	0	0	0
TOTAL CFD #86 ETIWANDA RIDGE		0	5,195,097	0	0	0

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Other Funds Revenue Detail						
Capital Projects Funds						
665 - CFD #85 THE MEADOWS						
6810	BOND PROCEEDS	0	0	20,809,376	0	0
6811	BOND PREMIUM	0	0	2,010,637	0	0
TOTAL CFD #85 THE MEADOWS		0	0	22,820,013	0	0
666 - CFD #88 SIERRA CREST II						
6810	BOND PROCEEDS	0	0	6,104,600	0	0
6811	BOND PREMIUM	0	0	603,345	0	0
TOTAL CFD #88 SIERRA CREST II		0	0	6,707,945	0	0
667 - CFD #89 (BELROSE)						
6810	BOND PROCEEDS	0	0	5,347,066	0	0
6811	BOND PREMIUM	0	0	480,312	0	0
TOTAL CFD #89 (BELROSE)		0	0	5,827,378	0	0
Enterprise Funds						
701 - SEWER MAINT & OPERATIONS						
6310	INTEREST - INVESTMENTS	230,861	153,910	100,000	54,500	54,500
5810	CITY SEWER SERVICE	5,509,178	5,622,435	6,000,000	6,000,000	6,000,000
5811	IEUA SEWER SERVICE	12,873,237	13,484,633	14,085,120	14,085,120	14,000,000
5812	EXTRA TERRITORIAL SEWER	1,419,769	1,531,579	1,551,400	1,493,130	1,500,000
5813	CITY PRE-TREATMENT PROG	610,404	720,663	610,000	610,000	610,000
5815	CAPITAL EXPENSE & RESERV	(32)	(5)	0	0	0
5817	PENALTIES	44,079	62,254	40,000	60,000	60,000
5818	SEWER PERMITS	10,225	15,050	10,000	20,000	20,000
5821	NON-COMPLIANCE INSPECTIO	(300)	0	2,000	2,000	2,000
5823	RIALTO SEWAGE TREATMENT	1,475,337	1,495,440	1,529,160	1,529,160	1,500,000
6415	BAD CHECK CHARGES	385	225	0	0	0

Other Funds Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Other Funds Revenue Detail						
Enterprise Funds						
701 - SEWER MAINT & OPERATIONS						
6450	MISCELLANEOUS INCOME	14,887	22,147	0	0	0
5020	PENALTY - GENERAL	34,829	38,149	40,000	40,000	40,000
TOTAL SEWER MAINT & OPERATIONS		22,222,859	23,146,480	23,967,680	23,893,910	23,786,500
702 - SEWER CAPITAL PROJECTS						
6310	INTEREST - INVESTMENTS	7,657	14,900	18,000	5,000	5,000
5816	SEWER CONNECTION FEES	0	0	100,000	180,000	227,000
5819	SEWER INSTALLATION	14,757	4,300	15,000	7,500	6,500
6610	GAIN/LOSS ON VEHICLE DIS	0	0	0	0	0
6480	MISCELLANEOUS REIMB	83,064	80,123	0	0	0
TOTAL SEWER CAPITAL PROJECTS		105,455	99,347	133,000	192,500	238,500
703 - SEWER REPLACEMENT						
6310	INTEREST - INVESTMENTS	409,033	310,358	360,000	118,000	118,000
5814	CAPITAL RESERVE	1,027,187	1,845,770	1,000,000	1,000,000	1,000,000
TOTAL SEWER REPLACEMENT		1,436,220	2,156,128	1,360,000	1,118,000	1,118,000
710 - WATER UTILITY						
6310	INTEREST - INVESTMENTS	15,049	12,684	14,000	4,700	4,700
TOTAL WATER UTILITY		15,049	12,684	14,000	4,700	4,700
Internal Service Funds						
751 - FLEET OPERATIONS						
6310	INTEREST - INVESTMENTS	199,792	193,098	200,000	70,000	70,000
6710	MOTORPOOL CHARGES	6,034,961	6,374,770	6,954,060	8,257,730	8,257,730
6610	GAIN/LOSS ON VEHICLE DIS	41,556	96,086	0	0	0
6480	MISCELLANEOUS REIMB	73,467	53,602	0	0	0
TOTAL FLEET OPERATIONS		6,349,776	6,717,556	7,154,060	8,327,730	8,327,730

Fontana Fire District Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Fontana Fire District Revenue Detail						
Special Revenue Funds						
210 - FONTANA FIRE DISTRICT						
5253	FIRE PLANNING FEES	76,753	30,431	50,000	50,000	50,000
5254	FIRE PREVENTION PERMITS	498,333	539,103	575,000	575,000	575,000
5275	FIRE BUILDING FEES	219,678	226,832	220,000	220,000	220,000
5277	ANNUAL FIRE INSPECTIONS	18,908	21,381	25,000	25,000	25,000
6830	CONTRIBUTION FROM CITY	1,006,100	1,006,100	1,078,360	1,284,100	1,295,100
6310	INTEREST - INVESTMENTS	241,824	344,613	180,000	109,000	109,000
5714	ARCHIVE SCAN FEE	40,940	19,137	20,000	20,000	20,000
5010	CURRENT SEC & UNSEC	24,561,373	30,171,829	25,500,000	35,020,000	36,070,600
5017	OTHER PROPERTY TAX	0	0	0	0	0
5019	SA PASS THROUGHS	13,311,459	13,793,421	13,800,000	14,420,000	14,852,600
6480	MISCELLANEOUS REIMB	8,364	0	0	0	0
TOTAL FONTANA FIRE DISTRICT		39,983,732	46,152,847	41,448,360	51,723,100	53,217,300
211 - FFD - CFD 2002-2						
6310	INTEREST - INVESTMENTS	122,627	95,133	100,000	35,000	35,000
6210	ASSESSMENT/SPECIAL TAX	285,508	286,303	285,000	285,000	285,000
TOTAL FFD - CFD 2002-2		408,135	381,436	385,000	320,000	320,000
310 - FONTANA FIRE DIST GRANTS						
5311	FEDERAL GRANT FUNDS	0	301,362	0	0	0
5349	HOMELAND SECURITY GRANT	35,090	0	0	0	0
TOTAL FONTANA FIRE DIST GRANTS		35,090	301,362	0	0	0
Capital Projects Funds						
610 - FIRE CAPITAL PROJECTS						
6310	INTEREST - INVESTMENTS	181,276	141,067	140,000	51,000	51,000
5317	COUNTY - SPECIAL PROJ	140	0	0	0	0
TOTAL FIRE CAPITAL PROJECTS		181,416	141,067	140,000	51,000	51,000

Housing Authority Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Housing Authority Revenue Detail						
Special Revenue Funds						
290 - HOUSING SUCCESSOR-LOW/MOD						
6310	INTEREST - INVESTMENTS	6,435	4,651	5,600	1,700	1,700
TOTAL HOUSING SUCCESSOR-LOW/MOD		6,435	4,651	5,600	1,700	1,700
291 - HOUSING AUTHORITY AB 1486						
6623	PROCEEDS - PROPERTIES	0	0	3,464,480	0	0
TOTAL HOUSING AUTHORITY AB 1486		0	0	3,464,480	0	0
295 - PERMANENT LOCAL HSG ALLOC						
5328	CDBG GRANT REIMBURSEMENT	0	0	801,122	195,000	195,000
TOTAL PERMANENT LOCAL HSG ALLOC		0	0	801,122	195,000	195,000
297 - HOUSING AUTHORITY - LMIHF						
6310	INTEREST - INVESTMENTS	578,827	390,346	520,000	149,000	149,000
6313	INTEREST - HOUSING NOTES	40,998	94,345	250,000	250,000	250,000
6332	MISC RENTS/LEASES	63,809	65,087	75,000	75,000	75,000
6450	MISCELLANEOUS INCOME	105,807	128,433	111,000	121,000	121,000
TOTAL HOUSING AUTHORITY - LMIHF		789,441	678,211	956,000	595,000	595,000
Capital Projects Funds						
697 - FONTANA HOUSING AUTHORITY						
6310	INTEREST - INVESTMENTS	87,063	46,203	60,000	18,000	18,000
6313	INTEREST - HOUSING NOTES	11,292	2,144	55,000	55,000	55,000
6330	LEASES - CELL TOWERS	21,231	23,724	24,000	24,000	24,000
6332	MISC RENTS/LEASES	132,085	65,275	125,010	125,010	125,010
6450	MISCELLANEOUS INCOME	10,561	688	11,050	10,050	10,050
TOTAL FONTANA HOUSING AUTHORITY		262,232	138,034	275,060	232,060	232,060
698 - AFFORDABLE HOUSING TRUST						
5257	HOUSING FEE-RESIDENT SFD	287,550	402,300	600,000	500,000	500,000

Housing Authority Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Housing Authority Revenue Detail						
Capital Projects Funds						
698 - AFFORDABLE HOUSING TRUST						
5258	HOUSING FEE-RESIDENT MFD	125,678	39,480	40,000	50,000	50,000
5259	HOUSING FEE-COMM OFFICE	0	25,511	30,000	20,000	20,000
5262	HOUSING FEE-COMM RETAIL	50,985	22,464	55,000	50,000	50,000
5263	HOUSING FEE-INDUST MFG	15,409	99	20,000	10,000	10,000
5264	HOUSING FEE-INDUST WARE	159,576	97,791	175,000	175,000	175,000
6830	CONTRIBUTION FROM CITY	0	122,850	209,644	0	0
6310	INTEREST - INVESTMENTS	113,603	87,592	100,000	33,000	33,000
TOTAL AFFORDABLE HOUSING TRUST		752,801	798,087	1,229,644	838,000	838,000

Community Foundation Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Community Foundation Revenue Detail						
Special Revenue Funds						
299 - COMMUNITY FOUNDATION						
6310	INTEREST - INVESTMENTS	4,416	3,190	3,600	1,200	1,200
TOTAL COMMUNITY FOUNDATION		4,416	3,190	3,600	1,200	1,200

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

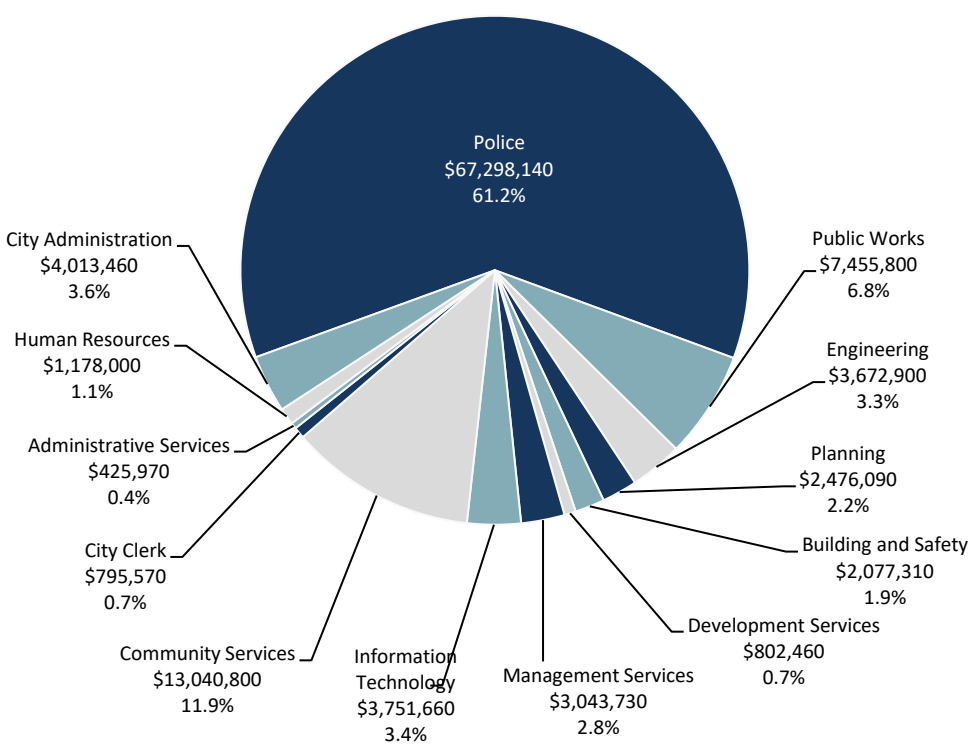
Total Expenditures – All Entities

Fund Expenditure Summary – All Entities

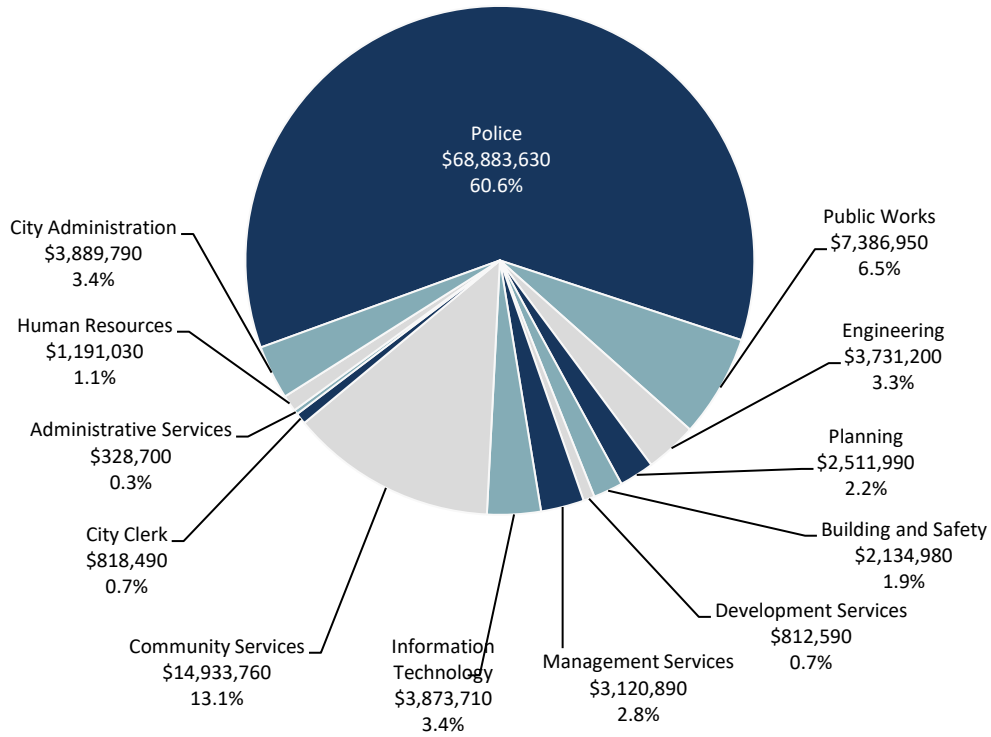
General Fund Expenditures

By Department

Fiscal Year 2021/22
$110,031,890



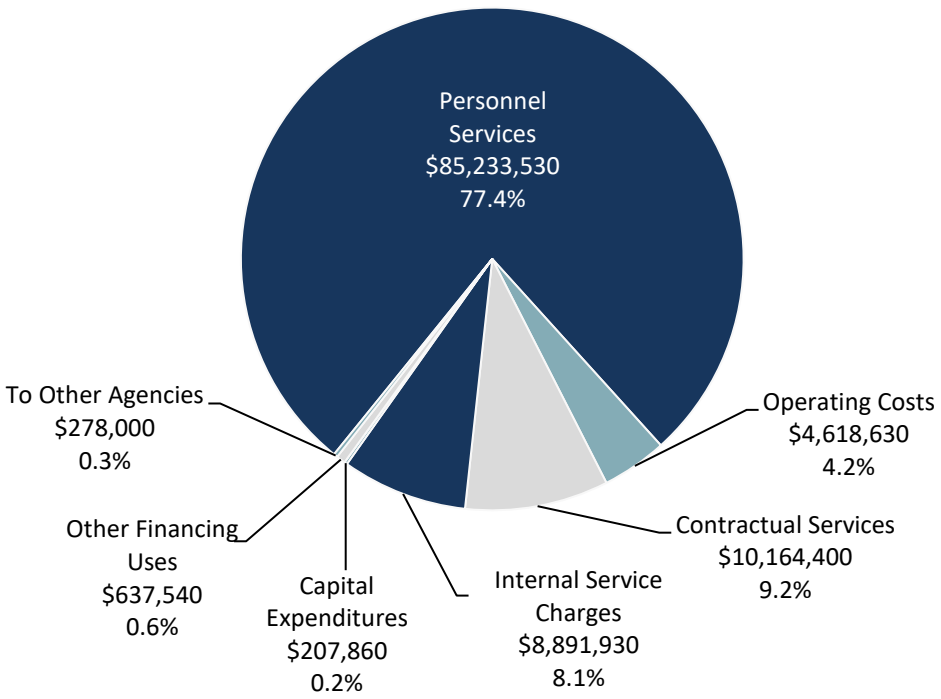
Fiscal Year 2022/23
$113,617,710



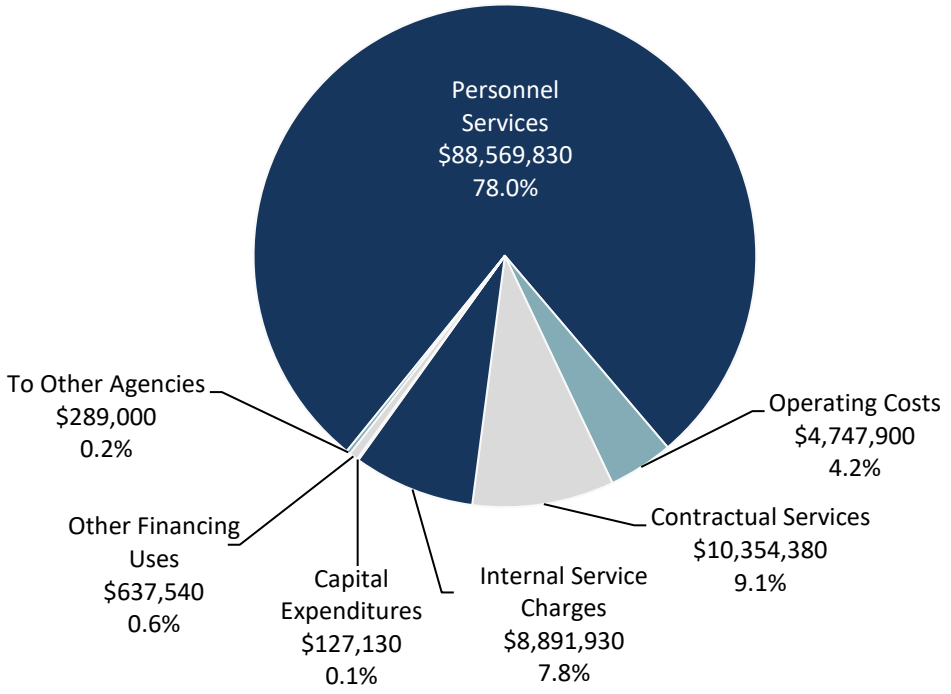
General Fund Expenditures

By Category

Fiscal Year 2021/22
$110,031,890



Fiscal Year 2022/23
$113,617,710



Explanation of General Fund Expenditure Categories

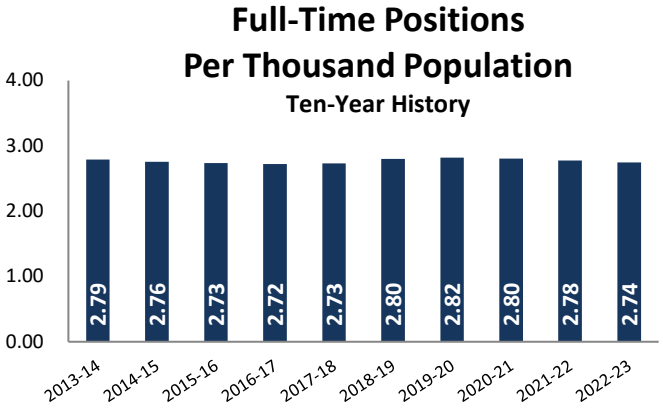
Personnel Services

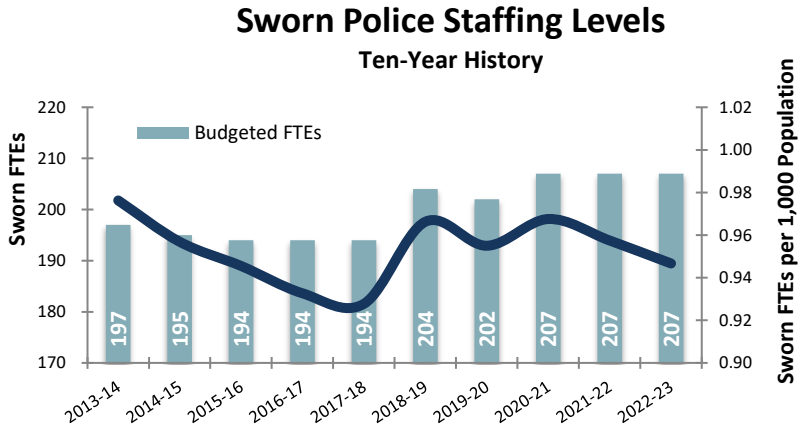
Personnel services account for the largest share of General Fund dollars: $85.2 million (475.09 FTEs) or 77.5% of the total FY 2021-22 General Fund budget representing an increase of 7.9% from the current year adjusted budget; and $88.6 million (475.09 FTEs) or 78.0% of the proposed FY 2022-23 General Fund budget representing an increase of 3.9%. Total personnel cost for all city entities is $109.9 million (605 FTEs), 40.0% of the total FY 2021-22 budget; and $113.7 million (605 FTEs), 44.2% of the total FY 2022-23 budget. No new positions were added in either proposed budget.

There are six bargaining groups. The City is currently in negotiations with five, four expiring on June 30, 2021 and one that expired on June 30, 2020. The contract for the remaining group expires on June 30, 2022.

The personnel services budget includes a recurring attrition factor of $1.0 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.

There are five vacant Police Officer positions that were originally added at the adoption of the Fiscal Year 2018-19 budget. The positions will only be filled if the City is successful in recovering the Vehicle License Fee revenue related to annexations (approx. $900,000).





Operating Expenditures

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

For FY 2021-22, total Operating Expenditures for all city entities is projected at $26.6 million representing 9.6% of the total budget. This amount is 0.5% more than the current year adopted budget, and -33.2% less than the current year adjusted budget which was inflated with expenditures for Coronavirus Relief.

	FY 2020-21 Adopted	FY 2021-22 Projected	% Diff	FY 2022-23 Projected	% Diff
City-wide	$26,449,770	$26,585,340	0.5%	$26,175,000	-1.5%
General Fund	$4,435,060	$4,618,630	4.1%	$4,747,900	2.8%

	FY 2020-21 Current	FY 2021-22 Projected	% Diff
City-wide	$39,811,786	$26,585,340	-33.2%
General Fund	$4,482,070	$4,618,630	3.0%

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

For FY 2022-23, total Operating Expenditures for all city entities is projected at $26.2 million representing 10.2% of the total budget. This amount is 1.5% less than the proposed FY 2021-22 budget.

For FY 2021-22, General Fund Operating Expenditures, proposed at $4.6 million, represent 4.2% of the total proposed General Fund budget. This amount reflects a 4.1% increase from the current year adopted budget, and an 3.0% increase over the current year adjusted budget.

For FY 2022-23, General Fund Operating Expenditures, proposed at $4.8 million, represent 4.2% of the total General Fund budget. This amount reflects a 2.8% increase from the proposed FY 2021-22 General Fund budget.

Contractual Services

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

For FY 2021-22, total Contractual Services for all city entities is projected at $87.3 million which is 31.5% of the total budget. This amount is 14.2% more than the current year adopted budget, and 20.6% less than the current year adjusted budget primarily due to carryover projects.

	FY 2020-21 Adopted	FY 2021-22 Projected	% Diff	FY 2022-23 Projected	% Diff
City-wide	$76,470,740	$87,299,140	14.2%	$84,408,080	-3.3%
General Fund	$9,541,110	$10,164,400	6.5%	$10,354,380	1.9%

	FY 2020-21 Current	FY 2021-22 Projected	% Diff
City-wide	$109,929,265	$87,299,140	-20.6%
General Fund	$10,096,557	$10,164,400	0.7%

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

For FY 2022-23, total Contractual Services for all city entities is projected at $84.4 million which is 32.8% of the total budget. This amount is 3.3% less than the proposed FY 2021-22 budget.

For FY 2021-22, General Fund Contractual Services are proposed at $10.2 million, 6.5% more than the current year adopted budget and 0.7% more than the current year adjusted budget. This category makes up approximately 9.2% of the proposed General Fund budget.

For FY 2022-23, General Fund Contractual Services is projected at $10.4 million which is 9.1% of the total General Fund budget. This amount is 1.9% more than the proposed FY 2021-22 General Fund budget.

Internal Service Charges

Internal Service Charges include vehicle maintenance and risk liability charges.

For FY 2021-22, total Internal Service Charges for all city entities is projected at $12.5 million representing 4.5% of the total budget. This amount is 24.4% more than the current year adopted budget, and 15.6% more than the current year adjusted budget.

	FY 2020-21 Adopted	FY 2021-22 Projected	% Diff	FY 2022-23 Projected	% Diff
City-wide	$10,015,830	$12,457,730	24.4%	$12,457,730	0.0%
General Fund	$7,577,420	$8,891,930	17.3%	$8,891,930	0.0%

	FY 2020-21 Current	FY 2021-22 Projected	% Diff
City-wide	$10,776,060	$12,457,730	15.6%
General Fund	$8,212,650	$8,891,930	8.3%

For FY 2022-23, total Internal Service Charges for all city entities is projected at $12.5 million which is 4.8% of the total budget. This amount is the same as the proposed FY 2021-22 budget.

For FY 2021-22, General Fund Internal Service Charges are proposed at $8.9 million or 8.1% of the General Fund Budget. This is 17.3% higher than the current year adopted budget and 8.3% higher than the current year adjusted budget.

For FY 2022-23, General Fund Internal Service Charges is projected at $8.9 million which is 7.8% of the total General Fund budget. This amount is the same as the proposed FY 2021-22 General Fund budget.

Capital Expenditures

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

For FY 2021-22, total Capital Expenditures for all city entities is projected at $31.8 million or 11.5% of the total budget. This amount is 54.0% more than the current year adopted budget, and 79.6% less than the current year adjusted budget.

For FY 2022-23, total Capital Expenditures for all city entities is projected at $11.6 million or 4.5% of the total budget. This amount is 63.4% less than the proposed FY 2021-22 budget.

	FY 2020-21 Adopted	FY 2021-22 Projected	% Diff	FY 2022-23 Projected	% Diff
City-wide	$20,633,550	$31,774,870	54.0%	$11,616,490	-63.4%
General Fund	$143,000	$207,860	45.4%	$127,130	-38.8%

	FY 2020-21 Current	FY 2021-22 Projected	% Diff
City-wide	$155,805,439	$31,774,870	-79.6%
General Fund	$262,765	$207,860	-20.9%

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 2021-22, the General Fund Budget includes $207,860 in Capital Expenditures or 0.2% of the General Fund Budget. For FY 2022-23, the General Fund Budget includes $127,130 in Capital Expenditures or 0.1% 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 2021-22, total Debt Service for all city entities is projected at $3.2 million which is 1.2% of the total budget. This amount is slightly less (3.4%) than the current year adopted budget and the current year adjusted budget.

	FY 2020-21 Adopted	FY 2021-22 Projected	% Diff	FY 2022-23 Projected	% Diff
City-wide	$3,347,850	$3,235,310	-3.4%	$3,231,480	-0.1%

	FY 2020-21 Current	FY 2021-22 Projected	% Diff
City-wide	$3,347,850	$3,235,310	-3.4%

For FY 2022-23, total Debt Service for all city entities is projected at $3.2 million which is 1.3% of the total budget. This amount is about the same as the proposed FY 2021-22 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 2021-22, the total for all city entities is projected at $5.2 million which is 1.9% of the total. This amount is 2.1% more than the current year adopted budget and 6.2% less than the current year adjusted budget.

For FY 2022-23, the total for all city entities is projected at $5.3 million which is 2.0% of the total. This amount is 1.6% more than the proposed FY 2021-22 budget.

	FY 2020-21 Adopted	FY 2021-22 Projected	% Diff	FY 2022-23 Projected	% Diff
City-wide	$5,059,300	$5,164,800	2.1%	$5,249,540	1.6%
General Fund	$0	$278,000	N/A	$289,000	4.0%

	FY 2020-21 Current	FY 2021-22 Projected	% Diff
City-wide	$5,506,204	$5,164,800	-6.2%
General Fund	$72,260	$278,000	284.7%

Current year General Fund budget amount is for one quarter, FY 2021-22 and FY 2022-23 are for full years.

For FY 2021-22, the General Fund Budget includes $278,000 or 0.3% of the total General Fund Budget, 284.7% more than the current year adjusted budget. For FY 2022-23, the General Fund Budget includes $289,000 or 0.3% of the General Fund Budget, an increase of 1.6% over the proposed FY 2021-22 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 2021-22, General Fund and total for all city entities is projected at $637,540, 0.2% of the total budget and 0.6% of the General Fund Budget. The projected amount is 34.8% less than the current year adopted budget and 69.8 less than the current year adjusted budget.

	FY 2020-21 Adopted	FY 2021-22 Projected	% Diff	FY 2022-23 Projected	% Diff
City-wide	$978,540	$637,540	-34.8%	$637,540	0.0%
General Fund	978,540	637,540	-34.8%	637,540	0.0%

	FY 2020-21 Current	FY 2021-22 Projected	% Diff
City-wide	$2,107,628	$637,540	-69.8%
General Fund	978,540	637,540	-34.8%

Current year budget amounts include Costs of Issuance for three Community Facilities District bonds issued in FY 2020-21 and one in FY 2019-20.

For FY 2022-23, General Fund and total for all city entities is projected at $637,540, 0.3% of the total budget and 0.6% of the General Fund Budget. The projected amount is the same as the current year adopted and adjusted budget.

Project Expenditures

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

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

Internal Service Charges

Vehicle Maintenance Charges

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

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

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

Funds for new vehicles and rolling stock purchases that are non-replacement items are transferred to the Fleet Operations Fund and budgeted for in that fund by the managing department. Vehicles scheduled for replacement that are still in serviceable condition may be rotated into the City's fleet vehicle inventory for use by City staff. These vehicles are accounted for in the fleet model.

Risk Liability Charges

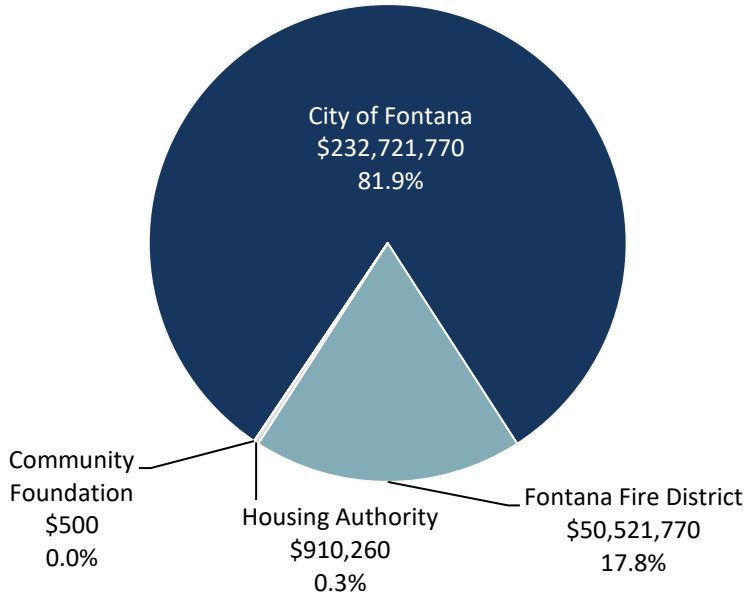
The City maintains a separate Self Insurance Fund to account for financial resources set aside for personal liability, vehicle liability, unemployment and workers' compensation. This fund is included with the "Other General Funds" and, as such, is combined with the General Fund for Financial Statement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

Risk liability charges are allocated to the General Fund and other principal City funds at rates designed to cover the approximate costs of insurance coverage provided. Once this amount is established, it is passed along to the departments/funds based on each fund's percentage of the total budgeted payroll and fleet charges for the fiscal year.

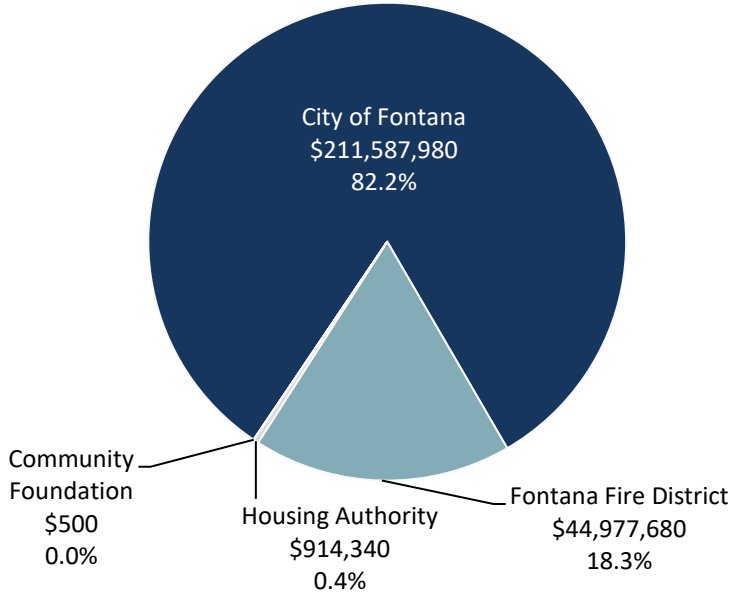
Expenditures – All Entities

By Entity

Fiscal Year 2021/22
$284,154,300



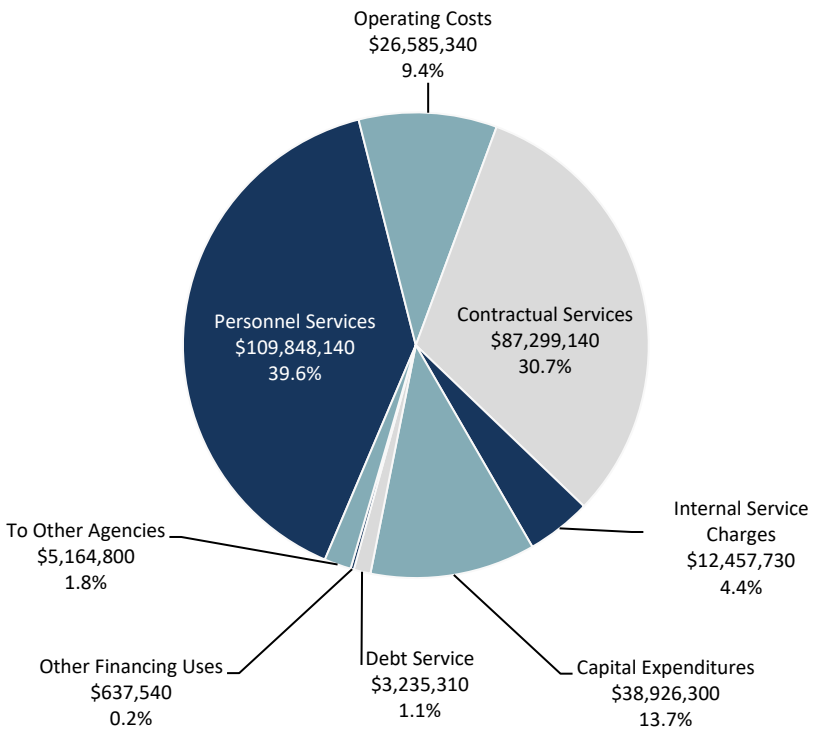
Fiscal Year 2022/23
$257,480,500



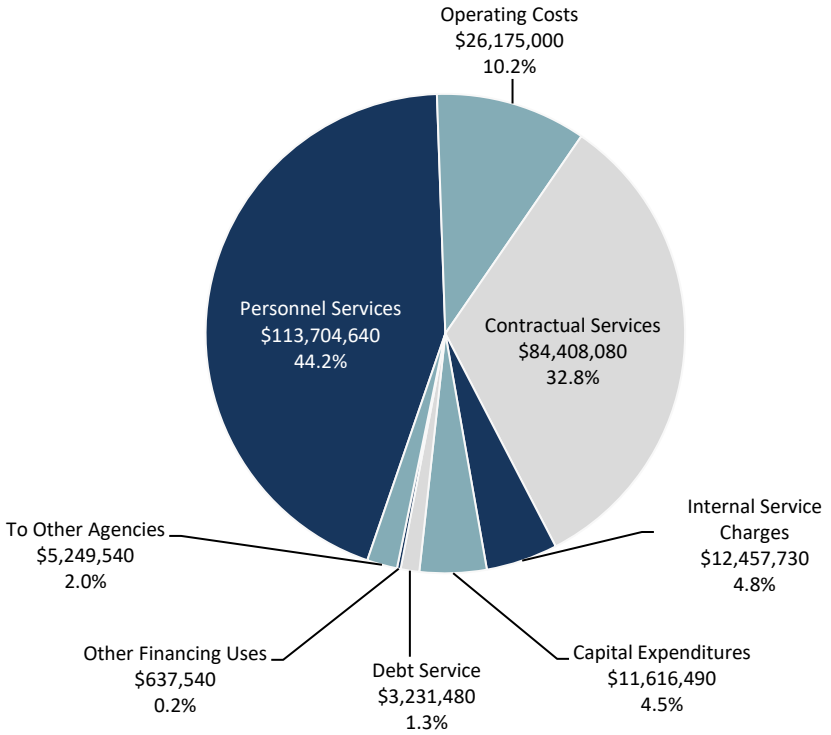
Expenditures – All Entities

By Category

Fiscal Year 2021/22
$284,154,300



Fiscal Year 2022/23
$257,480,500



City Of Fontana

Expenditure Summary All Entities

Expenditure Category		2018/2019 Actual (Audited)	2019/2020 Actual (Audited)	2020/2021 Current Budget	2021/2022 New Budget	2022/2023 New Budget
PERSONNEL SERVICES		93,604,179	98,942,988	105,623,771	109,848,140	113,704,640
OPERATING COSTS		25,270,249	23,030,165	50,718,851	26,585,340	26,175,000
CONTRACTUAL SERVICES		73,074,533	85,168,391	113,902,637	87,299,140	84,408,080
INTERNAL SERVICES CHARGES		9,934,961	10,272,089	10,776,518	12,457,730	12,457,730
CAPITAL EXPENDITURE		22,537,717	37,399,040	183,713,001	38,926,300	11,616,490
DEBT SERVICE		3,267,924	3,259,271	4,789,536	3,235,310	3,231,480
CONTRIBUTIONS TO		4,882,600	6,010,050	5,506,204	5,164,800	5,249,540
OTHER FINANCIAL USES		20,497,686	1,642,474	2,592,138	637,540	637,540
	Total By Category	**253,069,850**	**265,724,467**	**477,622,657**	**284,154,300**	**257,480,500**
	Total Budgeted Full-Time Personnel	593.00	602.00	607.00	605.00	605.00
	Total Budgeted Part-Time Personnel	502.00	526.00	462.00	414.00	414.00
PERSONNEL SERVICES						
7010	FULL-TIME EMPLOYEES	50,823,038	53,870,313	57,453,497	57,886,270	58,517,830
7012	ANNUAL LEAVE CASH OUT	1,956,122	2,532,399	1,377,640	1,174,880	1,171,390
7015	PERS RETIREMENT-F/T	17,621,891	19,504,881	22,560,329	24,225,620	25,482,370
7017	CAFETERIA PLAN	10,551,402	10,989,048	11,523,426	11,843,890	12,559,860
7018	MEDICARE-F/T	899,321	919,860	827,928	833,850	843,170
7020	WORKER'S COMP	1,647,885	1,687,636	1,786,510	1,792,180	1,811,140
7021	UNEMPLOYMENT INSURANCE	40,545	402,488	400,000	200,000	200,000
7022	SUPPLEMENTAL RETIREMENT	30,033	31,932	31,000	32,000	32,000
7023	OTHER MEDICAL BENEFITS	6,303	0	0	0	0
7030	PAYROLL OFFSET	0	0	583,500	0	0
7090	ATTRITION FACTOR	0	0	-918,790	-1,000,000	-1,000,000
7099	PROJECT PERSONNEL	0	0	147,840	722,970	739,770
7111	PART-TIME EMPLOYEES	6,576,686	5,641,326	5,669,591	7,626,170	8,754,670
7113	OVERTIME	3,454,671	3,363,105	4,164,970	3,793,980	3,793,980
7115	PERS RETIREMENT-P/T	-3,718	0	14,120	605,180	670,940
7118	MEDICARE-P/T	0	0	2,210	111,150	127,520
	TOTAL PERSONNEL SERVICES	**93,604,179**	**98,942,988**	**105,623,771**	**109,848,140**	**113,704,640**
OPERATING COSTS						
8010	DEPARTMENTAL EXPENSE	3,573,787	2,944,423	8,942,569	3,288,320	3,322,870
8011	ADVERTISING	212,778	236,576	287,335	274,090	288,700
8012	UNIFORM EXPENSE	175,868	157,413	279,269	267,330	272,270
8013	EQUIP (NON-COMP) <$5000	402,008	688,429	1,432,049	579,950	579,950
8014	COMPUTER HARDWAR <$5000	724,477	549,046	1,904,973	93,230	96,230
8015	COMPUTER SOFTWAR <$5000	146,622	21,184	36,692	35,600	38,100
8017	EMPLOYEE EDUCATION REIMB	1,778	0	3,400	5,400	5,400

City Of Fontana

Expenditure Summary All Entities

Expenditure Category		2018/2019 Actual (Audited)	2019/2020 Actual (Audited)	2020/2021 Current Budget	2021/2022 New Budget	2022/2023 New Budget
OPERATING COSTS						
8018	CONFERENCE & MEETINGS	659,910	569,771	600,724	719,580	722,580
8019	COMMUNICATIONS	1,102,877	1,358,317	1,439,017	1,267,460	1,312,710
8020	UTILITIES	9,360,947	8,493,340	12,071,428	9,977,190	9,589,290
8021	RENTS & LEASES	363,820	350,914	364,430	453,790	489,620
8022	BANK CHARGES	57,200	52,939	60,000	60,000	60,000
8023	AUTOMOTIVE PARTS	234,529	261,870	374,937	396,500	396,500
8024	FUEL & OIL	1,081,917	1,054,962	1,090,277	1,160,000	1,160,000
8025	TIRES & TUBES	111,673	89,730	97,000	192,000	192,000
8026	SETTLEMENT CLAIM	3,416,367	2,644,606	3,850,000	2,850,000	2,850,000
8027	MILEAGE REIMBURSEMENT	13,141	9,676	9,330	15,920	16,740
8028	CITY PROGRAMS	198,194	196,015	8,700,409	221,000	221,000
8029	SCHOLARSHIPS-GENERAL	6,726	3,950	10,000	10,000	10,000
8030	EQUIPMENT MAINTENANCE	303,229	360,838	297,735	313,570	312,580
8031	COMPUTER HARDWARE MAINT	262,852	267,363	277,329	390,350	393,220
8032	OUTSOURCED SVCS (HW/SW)	207,416	361,934	4,170,561	126,640	126,740
8033	AUDIO/VISUAL - HOLDING	0	0	400,000	400,000	400,000
8034	SECURITY/ACCESS CTRL - HOLDING	0	0	2,143	20,000	20,000
8035	SOFTWARE MAINT	1,617,173	1,868,194	1,989,050	2,069,660	2,101,910
8039	SOFTWARE MAINT-PD	312,047	345,763	504,103	462,020	482,450
8040	SCHOLARSHIP-FCSC	7,635	9,610	9,600	9,600	9,600
8041	OPERATION OF ACQ PROP	120,158	129,787	284,530	201,000	201,000
8042	RELOCATION COSTS	0	0	938,017	0	0
8046	SUBSIDIES FOR NSP SALES	34,433	0	0	0	0
8050	COMPUTERS - HOLDING	0	0	247,985	505,140	371,140
8051	NETWORK - HOLDING	0	0	43,958	220,000	132,400
8095	P-CARD SWEEP	3,494	3,515	0	0	0
8099	EXPENDITURE TRANSFERS	557,195	0	0	0	0
	TOTAL OPERATING COSTS	**25,270,249**	**23,030,165**	**50,718,851**	**26,585,340**	**26,175,000**
CONTRACTUAL SERVICES						
8110	LEGAL SERVICES	3,501,949	3,119,097	4,230,620	2,786,470	2,715,560
8111	ACCOUNTING AND AUDITING	37,010	51,420	58,000	55,000	55,000
8112	ENGINEERING SERVICES	35,013	288,181	1,345,287	135,000	150,000
8113	DESIGN/ARCHITECT SERVICE	798,540	924,489	4,887,476	4,881,580	100,000
8114	APPRAISAL	0	4,250	25	0	0
8115	CONSULTANT SERVICES	453,355	365,063	2,779,613	379,130	331,130
8116	PLAN CHECK	104,399	24,087	116,848	120,000	120,000
8117	INSPECTION	449,945	541,709	1,660,566	11,000	11,000

City Of Fontana

Expenditure Summary All Entities

Expenditure Category		2018/2019 Actual (Audited)	2019/2020 Actual (Audited)	2020/2021 Current Budget	2021/2022 New Budget	2022/2023 New Budget
CONTRACTUAL SERVICES						
8118	ENVIRONMENTAL SERVICES	146,104	106,021	490,009	45,000	45,000
8119	CONSTRUCTION-NON-CAPITAL	1,715,277	10,472,182	8,337,430	230,000	230,000
8130	OTHER PROFESSIONAL SVCS	65,037,620	68,609,517	89,709,282	78,164,520	79,863,260
8131	OPS TECHNOLOGY RELATED	14,676	3,888	0	0	0
8132	CLASS INSTRUCTION	519,209	370,175	122,920	364,090	459,540
8133	SECURITY SERVICES	199,245	178,063	118,140	55,940	238,200
8134	OFFICIATING SERVICES	36,450	26,670	13,000	26,550	42,750
8135	EXCURSIONS	25,741	83,580	33,420	44,860	46,640
	TOTAL CONTRACTUAL SERVICES	**73,074,533**	**85,168,391**	**113,902,637**	**87,299,140**	**84,408,080**
INTERNAL SERVICES CHARGES						
8210	VEHICLE MAINTENANCE	6,034,961	6,374,770	6,954,060	8,257,730	8,257,730
8220	RISK LIABILITY	3,900,000	3,897,319	3,822,458	4,200,000	4,200,000
	TOTAL INTERNAL SERVICES CHARGES	**9,934,961**	**10,272,089**	**10,776,518**	**12,457,730**	**12,457,730**
CAPITAL EXPENDITURE						
8307	LAND SITE CLEARANCE	116,340	54,290	63,099	65,000	65,000
8310	LAND	438,814	1,889,201	6,388,392	750,000	750,000
8311	LAND IMPROVEMENTS	400,000	100,000	125,000	0	0
8312	LAND ACQUISITION EXP	186,231	13,923	665,341	0	0
8314	LAND & BLDG IMPROVEMENTS	-12,964	1,720,977	196,915	0	0
8315	COMPUTER HARDWARE >$5000	342,990	734,074	1,496,412	0	0
8316	COMPUTER SOFTWARE >$5000	82	50,716	71,030	0	0
8317	MAINTENANCE EQUIPMENT	104,812	348,328	204,289	57,000	40,000
8318	OFFICE EQUIP FURN & FIX	510,121	1,330,264	1,504,846	731,970	121,940
8319	VEHICLES	922,603	195,975	5,769,918	4,443,990	0
8320	CAPITAL ACQUISITION	3,641,317	4,770,338	47,977,487	55,000	55,000
8329	OTHER CONSTRUCTION	9,860,209	11,867,761	78,302,735	13,940,680	9,384,980
8330	CONSTRUCTION CONTRACTS	5,926,138	14,318,972	38,926,753	19,826,430	2,175,000
8331	CONSTRUCTION CONTINGENCY	0	0	1,882,295	0	0
8332	OTHER CONTINGENCY	0	0	118,808	0	0
8335	UTILITY CONNECTIONS	101,025	4,220	263	0	0
8394	COMPUTERS & AV EQUIP.	0	0	0	0	0
8399	PROJECT PERSONNEL OFFSET	0	0	19,417	-943,770	-975,430
	TOTAL CAPITAL EXPENDITURE	**22,537,717**	**37,399,040**	**183,713,001**	**38,926,300**	**11,616,490**
DEBT SERVICE						
8410	PRINCIPAL	1,105,000	1,165,000	1,230,000	1,300,000	1,365,000

City Of Fontana

Expenditure Summary All Entities

Expenditure Category		2018/2019 Actual (Audited)	2019/2020 Actual (Audited)	2020/2021 Current Budget	2021/2022 New Budget	2022/2023 New Budget
DEBT SERVICE						
8411	INTEREST	2,162,924	2,094,271	3,559,536	1,935,310	1,866,480
	TOTAL DEBT SERVICE	**3,267,924**	**3,259,271**	**4,789,536**	**3,235,310**	**3,231,480**
CONTRIBUTIONS TO						
8740	CONTRIBUTION TO CITY	3,876,500	4,881,100	4,218,200	3,880,700	3,954,440
8743	CONTRIBUTION TO FHA	0	122,850	209,644	0	0
8745	CONTRIBUTION TO FFD	1,006,100	1,006,100	1,078,360	1,284,100	1,295,100
	TOTAL CONTRIBUTIONS TO	**4,882,600**	**6,010,050**	**5,506,204**	**5,164,800**	**5,249,540**
OTHER FINANCIAL USES						
8714	OPERATING COVENANT PYMTS	629,429	1,299,906	978,540	637,540	637,540
8720	BOND DEFEASANCE	19,299,056	0	0	0	0
8721	COSTS OF ISSUANCE	569,201	342,568	1,613,598	0	0
	TOTAL OTHER FINANCIAL USES	**20,497,686**	**1,642,474**	**2,592,138**	**637,540**	**637,540**
	TOTAL ALL ENTITIES:	**253,069,850**	**265,724,467**	**477,622,657**	**284,154,300**	**257,480,500**

Expenditure Summary

Fund	2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
City of Fontana	221,030,640	232,422,792	416,730,557	232,721,770	-44.16 %	211,587,980	-9.08 %
General Fund	97,069,126	101,318,229	106,872,913	110,031,890	2.96 %	113,617,710	3.26 %
CITY ADMINISTRATION	2,695,452	4,099,874	4,499,676	4,013,460	-10.81 %	3,889,790	-3.08 %
ELECTED OFFICIALS	376,127	372,543	409,500	433,530	5.87 %	443,820	2.37 %
CITY MANAGER	1,110,375	2,344,538	1,403,680	1,053,910	-24.92 %	1,063,360	0.90 %
CITY ATTORNEY	966,821	1,070,502	926,060	1,056,970	14.14 %	986,060	-6.71 %
MKTG AND COMMUNICATIONS	242,127	312,291	330,830	416,350	25.85 %	340,920	-18.12 %
ECONOMIC DEVELOPMENT	0	0	1,429,606	1,052,700	-26.36 %	1,055,630	0.28 %
HUMAN RESOURCES	1,084,902	982,552	1,156,465	1,178,000	1.86 %	1,191,030	1.11 %
HR ADMIN	1,084,902	982,552	1,156,465	1,178,000	1.86 %	1,191,030	1.11 %
ADMINISTRATIVE SERVICES ADMIN	1,312,921	1,935,670	308,500	425,970	38.08 %	328,700	-22.83 %
ADMINISTRATIVE SVCS ADMIN	1,021,957	1,371,369	308,500	425,970	38.08 %	328,700	-22.83 %
ECONOMIC DEVELOPMENT	290,964	564,301	0	0	N/A	0	N/A
OFFICE OF THE CITY CLERK	808,561	752,636	906,078	795,570	-12.20 %	818,490	2.88 %
RECORDS AND ELECTIONS	783,821	728,101	874,698	763,860	-12.67 %	786,780	3.00 %
BOARDS AND COMMISSIONS	24,741	24,535	31,380	31,710	1.05 %	31,710	0.00 %
COMMUNITY SERVICES	11,980,078	10,754,262	9,973,995	13,040,800	30.75 %	14,933,760	14.52 %
COMMUNITY SVCS ADMIN	1,297,079	1,385,293	1,751,265	1,683,830	-3.85 %	1,737,280	3.17 %
THE ARTS/MKTNG/YOUTH SVCS	2,007,187	1,802,182	1,614,080	2,102,600	30.27 %	2,396,920	14.00 %
FACILITY & SENIOR SVCS	4,528,079	4,063,473	3,619,740	5,044,370	39.36 %	5,763,300	14.25 %
KFON/EVENTS/ATHLETIC SVCS	4,147,734	3,503,314	2,988,910	4,210,000	40.85 %	5,036,260	19.63 %
INFORMATION TECHNOLOGY	3,250,820	3,426,145	3,640,835	3,751,660	3.04 %	3,873,710	3.25 %
IT ADMINISTRATION	363,301	440,788	423,790	432,210	1.99 %	440,500	1.92 %
APPLICATIONS	1,341,479	1,463,204	1,587,510	1,626,640	2.46 %	359,510	-77.90 %
OPERATIONS	1,546,040	1,522,153	1,629,535	1,692,810	3.88 %	3,073,700	81.57 %
MANAGEMENT SERVICES	2,918,760	2,970,353	3,197,445	3,043,730	-4.81 %	3,120,890	2.54 %
MGMT SERVICES ADMIN	521,040	605,957	710,475	586,040	-17.51 %	600,030	2.39 %
ACCOUNTING	791,792	717,149	932,115	960,900	3.09 %	966,380	0.57 %
PURCHASING	465,064	458,415	462,755	472,870	2.19 %	483,930	2.34 %
BUDGET & PAYROLL	757,639	759,840	793,645	730,310	-7.98 %	750,860	2.81 %
CUSTOMER SERVICE	383,226	428,991	298,455	293,610	-1.62 %	319,690	8.88 %
DEVELOPMENT SERVICES ADMIN	957,830	921,957	865,435	802,460	-7.28 %	812,590	1.26 %
DEVELOPMENT SVCS ADMIN	957,830	921,957	865,435	802,460	-7.28 %	812,590	1.26 %

Expenditure Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
BUILDING AND SAFETY		0	0	0	2,077,310	N/A	2,134,980	2.78 %
	BUILDING AND SAFETY ADMIN	0	0	0	332,870	N/A	341,850	2.70 %
	INSPECTION SERVICES	0	0	0	959,340	N/A	980,120	2.17 %
	PLAN CHECK SERVICES	0	0	0	546,600	N/A	569,390	4.17 %
	PERMIT PROCESSING	0	0	0	238,500	N/A	243,620	2.15 %
PLANNING		4,270,709	4,259,919	4,799,098	2,476,090	-48.41 %	2,511,990	1.45 %
	PLANNING ADMIN	377,164	385,018	436,685	397,100	-9.06 %	403,100	1.51 %
	PLANNING	1,896,167	2,004,276	2,320,247	2,078,990	-10.40 %	2,108,890	1.44 %
	BUILDING AND SAFETY	1,997,378	1,870,625	2,042,166	0	-100.00 %	0	N/A
ENGINEERING		3,259,272	3,392,982	3,772,652	3,672,900	-2.64 %	3,731,200	1.59 %
	ENGINEERING	3,259,272	3,392,982	3,772,652	3,672,900	-2.64 %	3,731,200	1.59 %
PUBLIC WORKS		5,931,865	6,512,205	6,977,836	7,455,800	6.85 %	7,386,950	-0.92 %
	UTILITIES & STREET	526,334	747,355	803,617	891,820	10.98 %	882,760	-1.02 %
	PARKS & LANDSCAPE	5,104,407	5,467,110	5,770,969	6,273,820	8.71 %	6,210,690	-1.01 %
	SUPPORT SERVICES	301,125	297,740	403,250	290,160	-28.04 %	293,500	1.15 %
POLICE		58,597,955	61,309,676	66,774,897	67,298,140	0.78 %	68,883,630	2.36 %
	POLICE CHIEF ADMIN	579,757	642,240	671,725	899,490	33.91 %	925,170	2.85 %
	PD ADMINISTRATION	8,927,499	9,155,622	10,593,500	11,552,780	9.06 %	11,732,780	1.56 %
	FIELD SERVICES	31,952,912	34,514,309	37,777,327	37,707,580	-0.18 %	38,707,770	2.65 %
	SPECIAL OPERATIONS	17,137,789	16,997,504	17,732,346	17,138,290	-3.35 %	17,517,910	2.22 %
Other General Fund		21,009,563	22,271,979	39,857,049	23,017,430	-42.25 %	22,770,300	-1.07 %
102	CITY TECHNOLOGY	3,564,661	4,116,598	9,442,244	4,324,750	-54.20%	4,154,310	-3.94%
103	FACILITY MAINTENANCE	6,613,743	7,054,670	7,757,246	7,370,900	-4.98%	7,410,170	0.53%
104	OFFICE OF EMERGENCY SVCS	48,980	574,262	10,541,112	37,390	-99.65%	37,390	0.00%
105	KFON	143,429	129,583	255,900	254,540	-0.53%	254,540	0.00%
106	SELF-INSURANCE	7,337,433	6,833,807	7,949,170	6,920,580	-12.94%	6,759,100	-2.33%
107	RETIREE MEDICAL BENEFITS	2,349,943	2,513,663	2,465,000	2,500,000	1.42%	2,500,000	0.00%
108	SUPPLEMENTAL RETIREMENT	30,033	31,932	31,000	32,000	3.23%	32,000	0.00%
110	GF OPERATING PROJECTS	762,817	871,692	1,254,766	1,412,700	12.59%	1,456,770	3.12%
125	STORM WATER COMPLIANCE	158,525	145,772	160,610	164,570	2.47%	166,020	0.88%
Special Revenue Funds		38,651,958	51,577,605	97,624,673	38,716,890	-60.34 %	39,658,760	2.43 %
222	CRIME PREV ASSET SEIZURE	21,484	20,032	25,000	34,600	38.40%	38,100	10.12%
223	FEDERAL ASSET SEIZURE	2,679,337	2,225,356	4,220,738	2,099,290	-50.26%	2,099,790	0.02%

Expenditure Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
224	STATE ASSET SEIZURE	42,960	163,808	50,370	52,790	4.80%	54,690	3.60%
225	PD TRAFFIC SAFETY	211,277	72,255	197,500	199,500	1.01%	220,500	10.53%
241	AIR QUALITY MGMT DIST	64,840	202,238	1,331,589	16,000	-98.80%	16,000	0.00%
243	TRAFFIC SAFETY	119,165	316,829	113,165	59,520	-47.40%	59,520	0.00%
245	MEASURE I 2010-2040 REIMB	1,058,104	2,045,921	16,456,485	0	-100.00%	0	0.00%
246	MEASURE I 2010-2040 LOCAL	3,054,553	4,129,308	13,741,234	2,565,110	-81.33%	1,554,980	-39.38%
281	GAS TAX (STATE)	4,361,805	4,423,576	3,939,736	3,730,430	-5.31%	3,763,090	0.88%
282	SOLID WASTE MITIGATION	2,723,357	3,549,590	5,666,999	2,596,810	-54.18%	3,128,830	20.49%
283	ROAD MAINTENANCE & REHAB	3,394,959	3,718,813	4,359,240	4,145,000	-4.91%	4,145,000	0.00%
301	GRANTS	2,331,904	11,124,630	13,863,827	350,880	-97.47%	1,915,680	445.96%
321	FED LAW ENF BLOCK GRANT	34,067	0	135,610	208,330	53.62%	208,330	0.00%
322	STATE COPS AB 3229	389,708	358,640	526,911	404,430	-23.25%	404,430	0.00%
362	CDBG	2,879,943	1,694,185	9,860,211	2,228,170	-77.40%	2,260,660	1.46%
363	HOME	72,266	1,679,418	1,481,244	790,900	-46.61%	794,360	0.44%
365	DOWN PYMT ASSISTANCE PRGM	0	1,204	0	0	0.00%	0	0.00%
385	AFTER SCHOOL PROGRAM	3,073,116	2,785,514	4,085,407	3,531,790	-13.55%	3,525,330	-0.18%
395	LMD #1 CITY WIDE	827,192	1,089,807	1,082,005	989,660	-8.53%	965,560	-2.44%
396	LMD #2 VLG OF HERITAGE	2,763,882	2,521,230	3,308,188	2,766,620	-16.37%	2,776,380	0.35%
397	LMD #3-1 EMPIRE CENTER	40,836	37,183	60,890	61,070	0.30%	61,070	0.00%
398	LMD #3 HUNTER'S RIDGE	740,373	762,208	985,681	901,790	-8.51%	961,990	6.68%
399	LLMD #3 HUNTER'S RIDGE	31,901	23,567	40,300	32,000	-20.60%	32,000	0.00%
401	CFD #1 SOUTHRIDGE VILLAGE	3,550,953	3,890,735	4,830,840	4,068,770	-15.78%	3,992,490	-1.87%
403	CFD #6-3A BELLGROVE II	98,151	97,155	131,400	141,650	7.80%	155,100	9.50%
404	CFD #6-2 N MORNINGSIDE	45,995	55,713	67,190	68,130	1.40%	71,360	4.74%
405	CFD #6-1 STRATHAM	82,300	95,547	111,950	118,420	5.78%	140,290	18.47%
406	CFD #6 THE LANDINGS	351,326	392,784	518,879	459,860	-11.37%	476,140	3.54%
407	CFD #7 COUNTRY CLUB EST	127,223	117,021	178,460	146,420	-17.95%	146,790	0.25%
408	CFD #8 PRESLEY	170,199	179,822	381,890	239,440	-37.30%	241,430	0.83%
409	CFD #9M MORNINGSIDE	99,395	107,822	136,970	128,150	-6.44%	139,460	8.83%
410	CFD #10M JURUPA IND	19,357	29,068	33,730	35,130	4.15%	33,730	-3.99%
412	CFD #12 SIERRA LAKES	868,578	973,824	1,233,093	1,221,240	-0.96%	1,047,310	-14.24%
413	CFD #13M SUMMIT HEIGHTS	583,022	606,328	732,200	680,980	-7.00%	732,700	7.59%
414	CFD #14M SYCAMORE HILLS	216,908	309,505	432,990	271,020	-37.41%	271,390	0.14%

Expenditure Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
415	CFD #15M SILVER RIDGE	97,995	109,264	131,590	138,640	5.36%	147,850	6.64%
416	CFD #16M VENTANA POINTE	27,375	25,458	35,650	36,890	3.48%	42,070	14.04%
418	CFD #18M BADIOLA HOMES	331	114	2,750	3,200	16.36%	2,750	-14.06%
420	CFD #20M	26,507	21,776	41,970	31,570	-24.78%	35,270	11.72%
421	CFD #21M	8,236	12,235	15,320	15,900	3.79%	15,320	-3.65%
423	CFD #23M	376	2,520	1,540	2,670	73.38%	1,540	-42.32%
424	CFD #24M	9,191	10,215	17,890	16,770	-6.26%	21,690	29.34%
425	CFD #25M	24,712	30,834	43,700	59,300	35.70%	39,900	-32.72%
427	CFD #27M	31,986	35,312	44,910	48,610	8.24%	56,610	16.46%
428	CFD #28M	46,058	47,483	76,520	52,520	-31.36%	74,520	41.89%
429	CFD #29M	12,414	13,678	21,590	18,090	-16.21%	23,490	29.85%
430	CFD #30M	90,503	99,363	127,890	118,530	-7.32%	133,400	12.55%
431	CFD #31 CITRUS HEIGHTS NO	64,579	111,188	148,320	209,910	41.53%	195,810	-6.72%
432	CFD #32M	283	134	3,150	3,370	6.98%	5,050	49.85%
433	CFD #33M EMPIRE LIGHTING	21,586	17,284	70,140	38,940	-44.48%	37,640	-3.34%
434	CFD #34 EMPIRE DET BASIN	7,035	8,023	15,900	10,780	-32.20%	10,400	-3.53%
435	CFD #35M	459,541	440,544	597,600	557,800	-6.66%	616,940	10.60%
436	CFD #36M	6,685	5,730	8,430	10,640	26.22%	8,530	-19.83%
437	CFD #37 MONTELAGO	37,586	63,439	50,860	49,760	-2.16%	47,760	-4.02%
438	CFD #38M	46,471	50,514	70,610	105,830	49.88%	67,930	-35.81%
439	CFD #39M	9,225	12,706	11,390	10,810	-5.09%	10,420	-3.61%
440	CFD #40M	65	415	1,050	1,050	0.00%	1,050	0.00%
441	CFD #41M	2,892	5,301	9,150	8,370	-8.52%	11,550	37.99%
442	CFD #42M	30,603	45,907	60,490	61,590	1.82%	61,590	0.00%
444	CFD #44M	2,885	4,225	6,410	7,410	15.60%	5,440	-26.59%
445	CFD #45M	38,090	44,382	83,270	82,670	-0.72%	57,770	-30.12%
446	CFD #46M	13,236	14,184	34,540	29,260	-15.29%	34,140	16.68%
447	CFD #47M	6,059	7,010	10,100	12,550	24.26%	8,100	-35.46%
448	CFD #48M	31,689	35,330	52,240	51,840	-0.77%	49,140	-5.21%
449	CFD #49M	6,641	7,151	11,270	14,840	31.68%	10,300	-30.59%
450	CFD #50M	10,705	12,755	16,610	22,780	37.15%	14,910	-34.55%
451	CFD #51M	31,373	37,638	46,330	52,460	13.23%	48,360	-7.82%
453	CFD #53M	9	9	3,910	4,120	5.37%	4,120	0.00%

Expenditure Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
454	CFD #54M	9,693	10,693	26,290	18,010	-31.49%	12,290	-31.76%
455	CFD #55M	1,712	1,438	5,250	5,120	-2.48%	6,520	27.34%
456	CFD #56M	7	7	400	400	0.00%	400	0.00%
457	CFD #57M	7,273	8,828	12,220	12,610	3.19%	10,120	-19.75%
458	CFD #58M	8	8	500	1,500	200.00%	500	-66.67%
459	CFD #59M	0	550	500	500	0.00%	500	0.00%
460	CFD #60M	3,993	5,723	9,320	9,450	1.39%	12,720	34.60%
461	CFD #61M	12,465	15,961	23,510	27,150	15.48%	20,310	-25.19%
462	CFD #62M	0	0	2,150	2,150	0.00%	2,150	0.00%
463	CFD #63M	0	2,700	19,960	19,760	-1.00%	23,460	18.72%
465	CFD #65M	3,675	6,301	8,490	6,770	-20.26%	6,550	-3.25%
467	CFD #67M	11,020	12,586	27,980	30,870	10.33%	18,580	-39.81%
468	CFD #68M	3,950	6,004	15,360	18,440	20.05%	14,270	-22.61%
469	CFD #69M	39,012	55,065	78,130	65,570	-16.08%	77,810	18.67%
470	CFD #70 AVELLINO	33,514	35,453	49,230	43,010	-12.63%	57,710	34.18%
471	CFD #71 SIERRA CREST	35,392	57,471	100,470	112,120	11.60%	88,150	-21.38%
472	CFD #72M	4,659	4,816	6,230	5,340	-14.29%	5,230	-2.06%
473	CFD #73M	15,029	17,539	27,270	27,990	2.64%	27,270	-2.57%
474	CFD #74M	0	4,000	33,760	34,110	1.04%	33,770	-1.00%
475	CFD #75M	3,999	4,155	6,890	7,000	1.60%	8,390	19.86%
476	CFD #76M	10,678	19,089	27,930	39,560	41.64%	28,630	-27.63%
477	CFD #77M	4,313	5,151	6,130	6,320	3.10%	6,130	-3.01%
478	CFD #78M	7,330	8,422	13,740	11,290	-17.83%	10,940	-3.10%
479	CFD #79M	0	0	300	300	0.00%	300	0.00%
480	CFD #80 BELLA STRADA	68,426	72,522	112,440	138,940	23.57%	85,740	-38.29%
481	CFD #81M	38,274	49,621	84,530	74,440	-11.94%	50,730	-31.85%
483	CFD #83M	54	1,155	22,780	23,620	3.69%	28,920	22.44%
484	CFD #84M	4,122	5,048	7,900	10,320	30.63%	7,900	-23.45%
485	CFD #85 THE MEADOWS	0	30,595	273,090	273,000	-0.03%	249,600	-8.57%
486	CFD #86 ETIWANDA RIDGE	0	37	29,380	47,060	60.18%	46,380	-1.44%
487	CFD #87 EL PASEO	0	0	3,000	8,900	196.67%	0	-100.00%
488	CFD #88 SIERRA CREST II	0	3,890	60,010	58,110	-3.17%	47,810	-17.73%
489	CFD #89 BELROSE	0	22	19,140	19,590	2.35%	19,140	-2.30%

Expenditure Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
490	CFD #90 SUMMIT AT ROSENA	0	0	157,690	162,890	3.30%	157,690	-3.19%
495	CFD #95 SUMMIT AT ROSENA II	0	0	157,690	161,310	2.30%	156,310	-3.10%
Debt Service Funds		3,110,881	3,113,481	3,131,530	3,136,720	0.17 %	3,132,890	-0.12 %
580	GENERAL DEBT SERVICE	3,110,881	3,113,481	3,131,530	3,136,720	0.17%	3,132,890	-0.12%
Capital Projects Funds		34,412,093	25,069,323	134,142,915	22,037,730	-83.57 %	4,491,480	-79.62 %
601	CAPITAL REINVESTMENT	5,112,585	3,809,034	17,988,779	2,300,000	-87.21%	2,400,000	4.35%
602	CAPITAL IMPROVEMENT	500,301	3,051,432	11,168,855	2,567,420	-77.01%	0	-100.00%
603	FUTURE CAPITAL PROJECTS	865,075	5,559,832	4,567,241	0	-100.00%	0	0.00%
620	SAN SEVAINE FLOOD CONTROL	92,748	92,743	95,290	95,290	0.00%	96,690	1.47%
622	STORM DRAIN	2,347,468	1,011,048	10,914,667	118,660	-98.91%	120,040	1.16%
623	SEWER EXPANSION	0	0	6,475,000	12,075,000	86.49%	1,575,000	-86.96%
630	CIRCULATION MITIGATION	1,030,387	1,953,097	19,642,150	12,620	-99.94%	12,620	0.00%
631	FIRE ASSESSMENT	0	0	423,922	0	-100.00%	0	0.00%
632	GENERAL GOVERNMENT	4,473	0	1,017,764	0	-100.00%	0	0.00%
633	LANDSCAPE MEDIANS	64,939	386,590	2,651,962	3,110	-99.88%	3,160	1.61%
634	LIBRARY CAP IMPROVEMENT	203,088	0	16,910	0	-100.00%	0	0.00%
635	PARKS DEVELOPMENT	1,220,901	1,827,208	5,062,159	281,620	-94.44%	283,970	0.83%
636	POLICE CAPITAL FACILITIES	145,925	39,064	911,584	0	-100.00%	0	0.00%
650	CFD #2 VLG OF HERITAGE	160,954	0	0	0	0.00%	0	0.00%
651	CFD #3 HUNTER'S RIDGE	188,769	0	0	0	0.00%	0	0.00%
657	CFD #31 CITRUS HEIGHTS NO	19,943,288	0	0	0	0.00%	0	0.00%
660	CFD #71 SIERRA CREST	0	432,256	0	0	0.00%	0	0.00%
661	CFD #80 BELLA STRADA	16,382	1,928,740	285,620	0	-100.00%	0	0.00%
662	CFD #81 GABRIELLA	2,289,527	4,152,656	0	0	0.00%	0	0.00%
663	CFD #74B CITRUS/SUMMIT	225,283	438,909	760,843	0	-100.00%	0	0.00%
664	CFD #86 ETIWANDA RIDGE	0	386,715	2,548,448	0	-100.00%	0	0.00%
665	CFD #85 THE MEADOWS	0	0	19,820,013	0	-100.00%	0	0.00%
666	CFD #88 SIERRA CREST II	0	0	6,707,945	0	-100.00%	0	0.00%
667	CFD #89 (BELROSE)	0	0	3,515,935	0	-100.00%	0	0.00%
668	CFD #90 SUMMIT @ ROSENA PH 1	0	0	19,567,828	4,584,010	-76.57%	0	-100.00%

Expenditure Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
Enterprise Funds		22,266,011	24,448,167	26,493,933	28,570,240	7.84 %	23,855,210	-16.50 %
701	SEWER MAINT & OPERATIONS	18,266,507	20,304,226	21,505,654	21,644,880	0.65%	21,703,170	0.27%
702	SEWER CAPITAL PROJECTS	3,008,551	2,957,013	277,700	160,600	-42.17%	161,100	0.31%
703	SEWER REPLACEMENT	971,433	1,174,728	4,685,579	6,764,760	44.37%	1,990,940	-70.57%
710	WATER UTILITY	19,519	12,200	25,000	0	-100.00%	0	0.00%
Internal Service Funds		4,511,007	4,624,007	8,607,544	7,210,870	-16.23 %	4,061,630	-43.67 %
751	FLEET OPERATIONS	4,511,007	4,624,007	8,607,544	7,210,870	-16.23%	4,061,630	-43.67%
Fontana Fire District		35,248,076	36,055,341	53,187,772	50,521,770	-5.01 %	44,977,680	-10.97 %
Special Revenue Funds		33,280,541	35,387,932	37,995,003	43,182,370	13.65 %	44,934,780	4.06 %
210	FONTANA FIRE DISTRICT	33,103,165	35,078,772	37,523,340	42,926,470	14.40%	44,933,880	4.68%
211	FFD - CFD 2002-2	142,286	7,496	471,663	255,900	-45.75%	900	-99.65%
310	FONTANA FIRE DIST GRANTS	35,090	301,664	0	0	0.00%	0	0.00%
Capital Projects Funds		1,967,535	667,409	15,192,769	7,339,400	-51.69 %	42,900	-99.42 %
610	FIRE CAPITAL PROJECTS	1,967,535	667,409	15,192,769	7,339,400	-51.69%	42,900	-99.42%
Housing Authority		1,033,514	1,629,659	7,703,828	910,260	-88.18 %	914,340	0.45 %
Special Revenue Funds		382,459	871,053	5,747,055	573,310	-90.02 %	583,890	1.85 %
295	PERMANENT LOCAL HSG ALLOC	0	0	981,122	195,000	-80.12%	195,000	0.00%
297	HOUSING AUTHORITY - LMIHF	382,459	871,053	4,765,933	378,310	-92.06%	388,890	2.80%
Capital Projects Funds		651,055	758,607	1,956,773	336,950	-82.78 %	330,450	-1.93 %
697	FONTANA HOUSING AUTHORITY	651,055	758,607	956,273	336,450	-64.82%	329,950	-1.93%
698	AFFORDABLE HOUSING TRUST	0	0	1,000,500	500	-99.95%	500	0.00%
Community Foundation		84	0	500	500	0.00 %	500	0.00 %
Special Revenue Funds		84	0	500	500	0.00 %	500	0.00 %
299	COMMUNITY FOUNDATION	84	0	500	500	0.00%	500	0.00%
Total All Entities		257,312,314	270,107,792	477,622,657	284,154,300	-40.51%	257,480,500	-9.39%

Transfers

Schedule of Interfund Transfers – All Entities

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2021/2022

Fund	Organization	Purpose	Transfer In	Transfer Out
101 -	**GENERAL FUND**			
	10115000 - HR ADMINISTRATION	TO SUPPLEMENTAL RETIREMENT FUND #108 - ANNUAL FUNDING	-	30,600
	Total Organization - 10115000 - HR ADMINISTRATION		$0	$30,600
	10115100 - BENEFITS	TO RETIREE MEDICAL BENEFITS FUND #107 - ANNUAL FUNDING	-	2,500,000
	Total Organization - 10115100 - BENEFITS		$0	$2,500,000
	10126000 - IT ADMINISTRATION	TO CITY TECHNOLOGY FUND #102 - HARDWARE/SOFTWARE	-	4,170,000
		TO FACILITY MAINT FUND #103 - COMMUNICATIONS	-	791,000
	Total Organization - 10126000 - IT ADMINISTRATION		$0	$4,961,000
	10128000 - MANAGEMENT SERVICES	FROM VARIOUS FUNDS - COST ALLOCATION	7,500,800	-
		FROM MUNI SVCS FISCAL IMPACT FUND #201 - ANNUAL ALLOC	859,000	-
		FROM CAPITAL REINVESTMENT FUND #601 - INTEREST	37,000	-
		FROM SEWER EXPANSION FUND #623 - INTEREST	120,000	-
	Total Organization - 10128000 - MANAGEMENT SERVICES		$8,516,800	$0
	10128200 - ACCOUNTING	TO GENERAL DEBT SERVICE FUND #580 - 2014 REF LRBS	-	2,625,670
	Total Organization - 10128200 - ACCOUNTING		$0	$2,625,670
	10128300 - PURCHASING	TO FACILITY MAINTENANCE FUND #103 - GENERAL OFFICE SVCS	-	140,500
	Total Organization - 10128300 - PURCHASING		$0	$140,500
	10138104 - STREET MAINTENANCE	TO CAPITAL REINVESTMENT FUND #601 - PAVEMENT REHAB	-	2,000,000
		TO CAPITAL REINVESTMENT FUND #601 - SIDEWALK REHAB II	-	300,000
	Total Organization - 10138104 - STREET MAINTENANCE		$0	$2,300,000
	10138201 - GRAFFITI	TO TECHNOLOGY FUND #102 - GRAFFITI TRACKER MAINTENANCE	-	40,000
	Total Organization - 10138201 - GRAFFITI		$0	$40,000
	10138202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	1,270,970	-
		FROM CFD #1 FUND #401 - WEEKEND PARK COVERAGE	40,000	-
	Total Organization - 10138202 - PARKS		$1,310,970	$0
	10138209 - LANDSCAPE MAINTENANCE	TO LMD #2 VILLAGE OF HERITAGE FUND #402 - CONTRIBUTION	-	154,000
	Total Organization - 10138209 - LANDSCAPE MAINTENANCE		$0	$154,000
	10138301 - ENVIRONMENTAL	TO FACILITY MAINTENANCE FUND #103 - FACILITY MAINTENANCE	-	5,958,710
		TO FACILITY MAINTENANCE FUND #103 - PARK UTILITIES	-	480,690
	Total Organization - 10138301 - ENVIRONMENTAL		$0	$6,439,400
	10140200 - FIELD SERVICES-ADMIN	FROM CFD #1 FUND #401 - CFD #1 POLICE SERVICES	1,641,600	-
	Total Organization - 10140200 - FIELD SERVICES-ADMIN		$1,641,600	$0

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2021/2022

Fund	Organization	Purpose	Transfer In	Transfer Out
101 - GENERAL FUND				
		TO GF OPERATING PROJECTS #110 - BIKE PATROL/CDBG	-	803,240
	10140231 - PATROL UNITS	TO GF OPERATING PROJECTS #110 - COPS 2020 GRANT	-	609,460
		TO GRANTS FUND #301 - SANCATT GRANT	-	100,520
	Total Organization - 10140231 - PATROL UNITS		$0	$1,513,220
	TOTAL 101 - GENERAL FUND		$11,469,370	$20,704,390
102 - CITY TECHNOLOGY				
	10226101 - INFORMATION SYSTEMS	FROM GENERAL FUND #101 - HARDWARE/SOFTWARE	4,170,000	-
	Total Organization - 10226101 - INFORMATION SYSTEMS		$4,170,000	$0
	10238100 - PUBLIC WORKS OPERATIONS	FROM GENERAL FUND #101 - GRAFFITI TRACKER MAINTENANCE	40,000	-
		FROM CFD #1 FUND 401 - GRAFFITI TRACKER MAINTENANCE	20,000	-
	Total Organization - 10238100 - PUBLIC WORKS OPERATIONS		$60,000	$0
	TOTAL 102 - CITY TECHNOLOGY		$4,230,000	$0
103 - FACILITY MAINTENANCE				
	10326202 - COMMUNICATIONS	FROM GENERAL FUND #101 - COMMUNICATIONS	791,000	-
	Total Organization - 10326202 - COMMUNICATIONS		$791,000	$0
	10328300 - GENERAL OFFICE SERVICES	FROM GENERAL FUND #101 - GENERAL OFFICE SERVICES	140,500	-
	Total Organization - 10328300 - GENERAL OFFICE SERVICES		$140,500	$0
	10338303 - PARK UTILITIES	FROM GENERAL FUND #101 - PARK UTILITIES	480,690	-
	Total Organization - 10338303 - PARK UTILITIES		$480,690	$0
	10338317 - PW FACILITIES REPAIR	FROM GENERAL FUND #101 - FACILITIES MAINTENANCE	5,958,710	-
	Total Organization - 10338317 - PW FACILITIES REPAIR		$5,958,710	$0
	TOTAL 103 - FACILITY MAINTENANCE		$7,370,900	$0
107 - RETIREE MEDICAL BENEFITS				
	10715002 - RETIREE MEDICAL BENEFITS	FROM GENERAL FUND #101 - ANNUAL CONTRIBUTION	2,500,000	-
	Total Organization - 10715002 - RETIREE MEDICAL BENEFITS		$2,500,000	$0
	TOTAL 107 - RETIREE MEDICAL BENEFITS		$2,500,000	$0
108 - SUPPLEMENTAL RETIREMENT				
	10815103 - SUPPLEMENTAL RETIREMENT	FROM GENERAL FUND #101 - ANNUAL FUNDING	30,600	-
	Total Organization - 10815103 - SUPPLEMENTAL RETIREMENT		$30,600	$0
	TOTAL 108 - SUPPLEMENTAL RETIREMENT		$30,600	$0

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Fund	Organization	Purpose	Transfer In	Transfer Out
110 - GF OPERATING PROJECTS				
	11040299 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - PATROL BUDGET UNIT 10140231	609,460	-
	Total Organization - 11040299 - SPECIAL OPERATIONS PROJECT		$609,460	$0
	11040399 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - PATROL BUDGET UNIT 10140231	803,240	-
	Total Organization - 11040399 - SPECIAL OPERATIONS PROJECT		$803,240	$0
	TOTAL 110 - GF OPERATING PROJECTS		$1,412,700	$0
201 - MUNI SVCS FISCAL IMPACT				
	20128100 - MSFIF ADMINISTRATION	TO GENERAL FUND #101 - IMPACT TO MUNI SVCS	-	859,000
	Total Organization - 20128100 - MSFIF ADMINISTRATION		$0	$859,000
	TOTAL 201 - MUNI SVCS FISCAL IMPACT		$0	$859,000
241 - AIR QUALITY MGMT DIST				
	24136000 - AQMD-ENGINEERING	TO GENERAL FUND #101 - COST ALLOCATION	-	16,100
	Total Organization - 24136000 - AQMD-ENGINEERING		$0	$16,100
	TOTAL 241 - AIR QUALITY MGMT DIST		$0	$16,100
246 - MEASURE I 2010-2040 LOCAL				
	24636011 - MI LOCAL COST ALLOCATION	TO GENERAL FUND #101 - COST ALLOCATION	-	99,900
	Total Organization - 24636011 - MI LOCAL COST ALLOCATION		$0	$99,900
	TOTAL 246 - MEASURE I 2010-2040 LOCAL		$0	$99,900
281 - GAS TAX (STATE)				
	28138104 - STREET MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	576,500
	Total Organization - 28138104 - STREET MAINTENANCE		$0	$576,500
	TOTAL 281 - GAS TAX (STATE)		$0	$576,500
282 - SOLID WASTE MITIGATION				
	28238302 - SOLID WASTE & RECYCLING	TO GENERAL FUND #101 - COST ALLOCATION	-	449,100
	Total Organization - 28238302 - SOLID WASTE & RECYCLING		$0	$449,100
	TOTAL 282 - SOLID WASTE MITIGATION		$0	$449,100
301 - GRANTS				
	30140238 - SANCATT	FROM GENERAL FUND #101 - GRANT MATCH	100,520	-
	Total Organization - 30140238 - SANCATT		$100,520	$0
	TOTAL 301 - GRANTS		$100,520	$0

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362 - CDBG				
	36220299 - HOUSING PROJECT	TO GENERAL FUND #101 - COST ALLOCATION	-	91,800
	Total Organization - 36220299 - HOUSING PROJECT		$0	$91,800
	TOTAL 362 - CDBG		$0	$91,800
385 - AFTER SCHOOL PROGRAM				
	38524101 - FELP-AFTER SCHOOL ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	323,100
	Total Organization - 38524101 - FELP-AFTER SCHOOL ADMIN		$0	$323,100
	TOTAL 385 - AFTER SCHOOL PROGRAM		$0	$323,100
395 - LMD #1 CITY WIDE				
	39538250 - LMD #1	TO GENERAL FUND #101 - COST ALLOCATION	-	139,600
	Total Organization - 39538250 - LMD #1		$0	$139,600
	TOTAL 395 - LMD #1 CITY WIDE		$0	$139,600
396 - LMD #2 VLG OF HERITAGE				
		FROM GENERAL FUND #101 - LANDSCAPE MAINTENANCE	154,000	-
	39638209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	356,300	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	308,200
	Total Organization - 39638209 - LANDSCAPE MAINTENANCE		$510,300	$308,200
	TOTAL 396 - LMD #2 VLG OF HERITAGE		$510,300	$308,200
397 - LMD #3-1 EMPIRE CENTER				
	39738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,400
	Total Organization - 39738209 - LANDSCAPE MAINTENANCE		$0	$4,400
	TOTAL 397 - LMD #3-1 EMPIRE CENTER		$0	$4,400
398 - LMD #3 HUNTER'S RIDGE				
	39838209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	118,090	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	95,200
	Total Organization - 39838209 - LANDSCAPE MAINTENANCE		$118,090	$95,200
	TOTAL 398 - LMD #3 HUNTER'S RIDGE		$118,090	$95,200
399 - LLMD #3 HUNTER'S RIDGE				
	39938208 - STREET LIGHTS	TO GENERAL FUND #101 - COST ALLOCATION	-	2,800
	Total Organization - 39938208 - STREET LIGHTS		$0	$2,800
	TOTAL 399 - LLMD #3 HUNTER'S RIDGE		$0	$2,800

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Fund	Organization	Purpose	Transfer In	Transfer Out
401 - CFD #1 SOUTHRIDGE VILLAGE				
	40138201 - GRAFFITI	TO TECHNOLOGY FUND #102 - GRAFFITI TRACKER MAINTENANCE	-	20,000
	Total Organization - 40138201 - GRAFFITI		$0	$20,000
	40138202 - PARKS	TO GENERAL FUND #101 - WEEKEND PARK COVERAGE	-	40,000
	Total Organization - 40138202 - PARKS		$0	$40,000
	40138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	365,900
	Total Organization - 40138209 - LANDSCAPE MAINTENANCE		$0	$365,900
	40140112 - POLICE SERVICES	TO GENERAL FUND #101 - CFD #1 POLICE SERVICES	-	1,641,600
	Total Organization - 40140112 - POLICE SERVICES		$0	$1,641,600
	TOTAL 401 - CFD #1 SOUTHRIDGE VILLAGE		$0	$2,067,500
403 - CFD #6-3A BELLGROVE II				
	40338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	12,500
		TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	22,800
	Total Organization - 40338209 - LANDSCAPE MAINTENANCE		$0	$35,300
	TOTAL 403 - CFD #6-3A BELLGROVE II		$0	$35,300
404 - CFD #6-2 N MORNINGSIDE				
	40438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,100
	Total Organization - 40438209 - LANDSCAPE MAINTENANCE		$0	$7,100
	TOTAL 404 - CFD #6-2 N MORNINGSIDE		$0	$7,100
405 - CFD #6-1 STRATHAM				
	40538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	12,300
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	52,700
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	37,700
	Total Organization - 40538209 - LANDSCAPE MAINTENANCE		$0	$102,700
	TOTAL 405 - CFD #6-1 STRATHAM		$0	$102,700
406 - CFD #6 THE LANDINGS				
	40638209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	98,610	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	50,300
	Total Organization - 40638209 - LANDSCAPE MAINTENANCE		$98,610	$50,300
	TOTAL 406 - CFD #6 THE LANDINGS		$98,610	$50,300

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Fund	Organization	Purpose	Transfer In	Transfer Out
407 - CFD #7 COUNTRY CLUB EST				
	40738209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	12,000	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	14,500
	Total Organization - 40738209 - LANDSCAPE MAINTENANCE		$12,000	$14,500
	TOTAL 407 - CFD #7 COUNTRY CLUB EST		$12,000	$14,500
408 - CFD #8 PRESLEY				
	40838209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	97,200	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	21,800
	Total Organization - 40838209 - LANDSCAPE MAINTENANCE		$97,200	$21,800
	TOTAL 408 - CFD #8 PRESLEY		$97,200	$21,800
409 - CFD #9M MORNINGSIDE				
	40938209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	13,700
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	8,140
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,160
		TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	8,290
		TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	58,610
		TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	8,000
	Total Organization - 40938209 - LANDSCAPE MAINTENANCE		$0	$100,900
	TOTAL 409 - CFD #9M MORNINGSIDE		$0	$100,900
410 - CFD #10M JURUPA IND				
	41038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,400
	Total Organization - 41038209 - LANDSCAPE MAINTENANCE		$0	$3,400
	TOTAL 410 - CFD #10M JURUPA IND		$0	$3,400
412 - CFD #12 SIERRA LAKES				
	41238209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	144,700	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	119,400
	Total Organization - 41238209 - LANDSCAPE MAINTENANCE		$144,700	$119,400
	TOTAL 412 - CFD #12 SIERRA LAKES		$144,700	$119,400
413 - CFD #13M SUMMIT HEIGHTS				
	41338209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	92,930	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	73,600
	Total Organization - 41338209 - LANDSCAPE MAINTENANCE		$92,930	$73,600
	TOTAL 413 - CFD #13M SUMMIT HEIGHTS		$92,930	$73,600

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Fund	Organization	Purpose	Transfer In	Transfer Out
414 - CFD #14M SYCAMORE HILLS				
		TO GENERAL FUND #101 - COST ALLOCATION	-	37,100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	86,500
	41438209 - LANDSCAPE MAINTENANCE	TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	40,000
		TO CFD #7 COUNTRY CLUB EST FUND #407 - PARK MAINTENANCE	-	12,000
		TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	28,000
	Total Organization - 41438209 - LANDSCAPE MAINTENANCE		$0	$203,600
	TOTAL 414 - CFD #14M SYCAMORE HILLS		$0	$203,600
415 - CFD #15M SILVER RIDGE				
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	33,500
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	69,500
	41538209 - LANDSCAPE MAINTENANCE	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	50,500
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	26,700
		TO GENERAL FUND #101 - COST ALLOCATION	-	13,900
	Total Organization - 41538209 - LANDSCAPE MAINTENANCE		$0	$194,100
	TOTAL 415 - CFD #15M SILVER RIDGE		$0	$194,100
416 - CFD #16M VENTANA POINTE				
		TO GENERAL FUND #101 - COST ALLOCATION	-	3,300
	41638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	16,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	7,700
	Total Organization - 41638209 - LANDSCAPE MAINTENANCE		$0	$27,000
	TOTAL 416 - CFD #16M VENTANA POINTE		$0	$27,000
418 - CFD #18M BADIOLA HOMES				
	41838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	3,800
	Total Organization - 41838209 - LANDSCAPE MAINTENANCE		$0	$3,900
	TOTAL 418 - CFD #18M BADIOLA HOMES		$0	$3,900
420 - CFD #20M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	2,600
	42038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	13,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	2,200
	Total Organization - 42038209 - LANDSCAPE MAINTENANCE		$0	$17,800
	TOTAL 420 - CFD #20M		$0	$17,800

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Fund	Organization	Purpose	Transfer In	Transfer Out
421 - CFD #21M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	1,500
	42138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	17,500
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	900
	Total Organization - 42138209 - LANDSCAPE MAINTENANCE		$0	$19,900
	TOTAL 421 - CFD #21M		$0	$19,900
423 - CFD #23M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	300
	42338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	900
	Total Organization - 42338209 - LANDSCAPE MAINTENANCE		$0	$10,200
	TOTAL 423 - CFD #23M		$0	$10,200
424 - CFD #24M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	1,200
	42438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	24,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	300
	Total Organization - 42438209 - LANDSCAPE MAINTENANCE		$0	$25,500
	TOTAL 424 - CFD #24M		$0	$25,500
425 - CFD #25M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	3,600
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
	42538209 - LANDSCAPE MAINTENANCE	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	14,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	1,800
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	19,500
	Total Organization - 42538209 - LANDSCAPE MAINTENANCE		$0	$47,900
	TOTAL 425 - CFD #25M		$0	$47,900
427 - CFD #27M				
	42738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,100
	Total Organization - 42738209 - LANDSCAPE MAINTENANCE		$0	$4,100
	TOTAL 427 - CFD #27M		$0	$4,100

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Fund	Organization	Purpose	Transfer In	Transfer Out
428 - CFD #28M				
	42838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,600
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	83,250
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	9,850
	Total Organization - 42838209 - LANDSCAPE MAINTENANCE		$0	$98,700
	TOTAL 428 - CFD #28M		$0	$98,700
429 - CFD #29M				
	42938209 - LANDSCAPE MAINTENANCE	TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	8,800
		TO GENERAL FUND #101 - COST ALLOCATION	-	1,600
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,000
	Total Organization - 42938209 - LANDSCAPE MAINTENANCE		$0	$17,400
	TOTAL 429 - CFD #29M		$0	$17,400
430 - CFD #30M				
	43038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	12,200
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	26,960
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	62,560
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	42,580
	Total Organization - 43038209 - LANDSCAPE MAINTENANCE		$0	$144,300
	TOTAL 430 - CFD #30M		$0	$144,300
431 - CFD #31 CITRUS HEIGHTS NO				
	43138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	12,900
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	68,800
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	86,300
	Total Organization - 43138209 - LANDSCAPE MAINTENANCE		$0	$168,000
	TOTAL 431 - CFD #31 CITRUS HEIGHTS NO		$0	$168,000
432 - CFD #32M				
	43238209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	13,500
	Total Organization - 43238209 - LANDSCAPE MAINTENANCE		$0	$13,600
	TOTAL 432 - CFD #32M		$0	$13,600
433 - CFD #33M EMPIRE LIGHTING				
	43338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,100

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Fund	Organization	Purpose	Transfer In	Transfer Out
433 - CFD #33M EMPIRE LIGHTING				
	Total Organization - 43338209 - LANDSCAPE MAINTENANCE		$0	$2,100
	TOTAL 433 - CFD #33M EMPIRE LIGHTING		$0	$2,100
434 - CFD #34 EMPIRE DET BASIN				
	43438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,000
	Total Organization - 43438209 - LANDSCAPE MAINTENANCE		$0	$1,000
	TOTAL 434 - CFD #34 EMPIRE DET BASIN		$0	$1,000
435 - CFD #35M				
	43538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	58,200
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	98,000
	Total Organization - 43538209 - LANDSCAPE MAINTENANCE		$0	$156,200
	TOTAL 435 - CFD #35M		$0	$156,200
436 - CFD #36M				
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	8,700
	43638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	700
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	8,000
	Total Organization - 43638209 - LANDSCAPE MAINTENANCE		$0	$17,400
	TOTAL 436 - CFD #36M		$0	$17,400
437 - CFD #37 MONTELAGO				
		TO GENERAL FUND #101 - COST ALLOCATION	-	7,400
	43738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	30,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	8,500
	Total Organization - 43738209 - LANDSCAPE MAINTENANCE		$0	$45,900
	TOTAL 437 - CFD #37 MONTELAGO		$0	$45,900
438 - CFD #38M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	5,900
	43838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	92,020
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	7,980
	Total Organization - 43838209 - LANDSCAPE MAINTENANCE		$0	$105,900
	TOTAL 438 - CFD #38M		$0	$105,900

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Fund	Organization	Purpose	Transfer In	Transfer Out
439 - CFD #39M				
	43938209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,500
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	11,700
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	1,800
	Total Organization - 43938209 - LANDSCAPE MAINTENANCE		$0	$15,000
	TOTAL 439 - CFD #39M		$0	$15,000
440 - CFD #40M				
	44038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	5,300
	Total Organization - 44038209 - LANDSCAPE MAINTENANCE		$0	$7,400
	TOTAL 440 - CFD #40M		$0	$7,400
441 - CFD #41M				
	44138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	700
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	6,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	400
	Total Organization - 44138209 - LANDSCAPE MAINTENANCE		$0	$7,100
	TOTAL 441 - CFD #41M		$0	$7,100
442 - CFD #42M				
	44238209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,400
	Total Organization - 44238209 - LANDSCAPE MAINTENANCE		$0	$5,400
	TOTAL 442 - CFD #42M		$0	$5,400
444 - CFD #44M				
	44438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	500
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	2,400
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	400
	Total Organization - 44438209 - LANDSCAPE MAINTENANCE		$0	$5,300
	TOTAL 444 - CFD #44M		$0	$5,300

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Fund	Organization	Purpose	Transfer In	Transfer Out
445 - CFD #45M				
	44538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,200
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	30,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	14,000
	Total Organization - 44538209 - LANDSCAPE MAINTENANCE		$0	$49,200
	TOTAL 445 - CFD #45M		$0	$49,200
446 - CFD #46M				
	44638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,700
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	18,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	900
	Total Organization - 44638209 - LANDSCAPE MAINTENANCE		$0	$20,600
	TOTAL 446 - CFD #46M		$0	$20,600
447 - CFD #47M				
	44738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	900
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,500
	Total Organization - 44738209 - LANDSCAPE MAINTENANCE		$0	$5,400
	TOTAL 447 - CFD #47M		$0	$5,400
448 - CFD #48M				
	44838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	14,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	10,000
	Total Organization - 44838209 - LANDSCAPE MAINTENANCE		$0	$28,100
	TOTAL 448 - CFD #48M		$0	$28,100
449 - CFD #49M				
	44938209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	900
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,500
	Total Organization - 44938209 - LANDSCAPE MAINTENANCE		$0	$5,400
	TOTAL 449 - CFD #49M		$0	$5,400
450 - CFD #50M				
	45038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,500
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,500
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	23,400

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2021/2022

Fund	Organization	Purpose	Transfer In	Transfer Out
450 - CFD #50M				
	Total Organization - 45038209 - LANDSCAPE MAINTENANCE		$0	$27,400
	TOTAL 450 - CFD #50M		$0	$27,400
451 - CFD #51M				
	45138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,400
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	29,200
	Total Organization - 45138209 - LANDSCAPE MAINTENANCE		$0	$33,600
	TOTAL 451 - CFD #51M		$0	$33,600
453 - CFD #53M				
	45338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,300
	Total Organization - 45338209 - LANDSCAPE MAINTENANCE		$0	$4,400
	TOTAL 453 - CFD #53M		$0	$4,400
454 - CFD #54M				
	45438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,300
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	10,500
	Total Organization - 45438209 - LANDSCAPE MAINTENANCE		$0	$11,800
	TOTAL 454 - CFD #54M		$0	$11,800
455 - CFD #55M				
	45538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	200
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,400
	Total Organization - 45538209 - LANDSCAPE MAINTENANCE		$0	$2,600
	TOTAL 455 - CFD #55M		$0	$2,600
456 - CFD #56M				
	45638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	23,500
	Total Organization - 45638209 - LANDSCAPE MAINTENANCE		$0	$23,600
	TOTAL 456 - CFD #56M		$0	$23,600

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2021/2022

Fund	Organization	Purpose	Transfer In	Transfer Out
457 - CFD #57M				
	45738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,500
		TO GENERAL FUND #101 - COST ALLOCATION	-	1,100
	Total Organization - 45738209 - LANDSCAPE MAINTENANCE		$0	$5,600
	TOTAL 457 - CFD #57M		$0	$5,600
458 - CFD #58M				
	45838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	3,700
	Total Organization - 45838209 - LANDSCAPE MAINTENANCE		$0	$3,800
	TOTAL 458 - CFD #58M		$0	$3,800
460 - CFD #60M				
	46038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	700
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,300
	Total Organization - 46038209 - LANDSCAPE MAINTENANCE		$0	$5,000
	TOTAL 460 - CFD #60M		$0	$5,000
461 - CFD #61M				
	46138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,900
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	24,300
	Total Organization - 46138209 - LANDSCAPE MAINTENANCE		$0	$26,200
	TOTAL 461 - CFD #61M		$0	$26,200
463 - CFD #63M				
	46338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	400
	Total Organization - 46338209 - LANDSCAPE MAINTENANCE		$0	$400
	TOTAL 463 - CFD #63M		$0	$400
465 - CFD #65M				
	46538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	800
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
	Total Organization - 46538209 - LANDSCAPE MAINTENANCE		$0	$9,800
	TOTAL 465 - CFD #65M		$0	$9,800

City of Fontana

Schedule of Interfund Transfers

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Fund	Organization	Purpose	Transfer In	Transfer Out
467 - CFD #67M				
	46738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,500
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	20,000
	Total Organization - 46738209 - LANDSCAPE MAINTENANCE		$0	$21,500
	TOTAL 467 - CFD #67M		$0	$21,500
468 - CFD #68M				
	46838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	700
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,700
		TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	4,700
	Total Organization - 46838209 - LANDSCAPE MAINTENANCE		$0	$11,100
	TOTAL 468 - CFD #68M		$0	$11,100
469 - CFD #69M				
	46938209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,000
		TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	87,000
	Total Organization - 46938209 - LANDSCAPE MAINTENANCE		$0	$94,000
	TOTAL 469 - CFD #69M		$0	$94,000
470 - CFD #70 AVELLINO				
	47038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,200
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	31,860
	Total Organization - 47038209 - LANDSCAPE MAINTENANCE		$0	$36,060
	TOTAL 470 - CFD #70 AVELLINO		$0	$36,060
471 - CFD #71 SIERRA CREST				
	47138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,200
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,500
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	25,000
	Total Organization - 47138209 - LANDSCAPE MAINTENANCE		$0	$40,700
	TOTAL 471 - CFD #71 SIERRA CREST		$0	$40,700
472 - CFD #72M				
	47238209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	600
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,100
	Total Organization - 47238209 - LANDSCAPE MAINTENANCE		$0	$5,700
	TOTAL 472 - CFD #72M		$0	$5,700

City of Fontana

Schedule of Interfund Transfers

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Fund	Organization	Purpose	Transfer In	Transfer Out
473 - CFD #73M				
	47338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	31,590
	Total Organization - 47338209 - LANDSCAPE MAINTENANCE		$0	$33,690
	TOTAL 473 - CFD #73M		$0	$33,690
474 - CFD #74M				
	47438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	500
	Total Organization - 47438209 - LANDSCAPE MAINTENANCE		$0	$500
	TOTAL 474 - CFD #74M		$0	$500
475 - CFD #75M				
	47538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	500
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,290
	Total Organization - 47538209 - LANDSCAPE MAINTENANCE		$0	$7,790
	TOTAL 475 - CFD #75M		$0	$7,790
476 - CFD #76M				
	47638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,800
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	11,000
	Total Organization - 47638209 - LANDSCAPE MAINTENANCE		$0	$13,800
	TOTAL 476 - CFD #76M		$0	$13,800
477 - CFD #77M				
	47738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,400
		TO GENERAL FUND #101 - COST ALLOCATION	-	600
	Total Organization - 47738209 - LANDSCAPE MAINTENANCE		$0	$6,000
	TOTAL 477 - CFD #77M		$0	$6,000
478 - CFD #78M				
	47838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,000
	Total Organization - 47838209 - LANDSCAPE MAINTENANCE		$0	$1,000
	TOTAL 478 - CFD #78M		$0	$1,000

City of Fontana

Schedule of Interfund Transfers

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Fund	Organization	Purpose	Transfer In	Transfer Out
480 - CFD #80 BELLA STRADA				
	48038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,500
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	79,900
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	21,700
	Total Organization - 48038209 - LANDSCAPE MAINTENANCE		$0	$110,100
	TOTAL 480 - CFD #80 BELLA STRADA		$0	$110,100
481 - CFD #81M				
	48138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,400
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	21,500
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	23,500
	Total Organization - 48138209 - LANDSCAPE MAINTENANCE		$0	$51,400
	TOTAL 481 - CFD #81M		$0	$51,400
483 - CFD #83M				
	48338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	200
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	25,900
	Total Organization - 48338209 - LANDSCAPE MAINTENANCE		$0	$26,100
	TOTAL 483 - CFD #83M		$0	$26,100
484 - CFD #84M				
	48438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	600
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	8,100
	Total Organization - 48438209 - LANDSCAPE MAINTENANCE		$0	$8,700
	TOTAL 484 - CFD #84M		$0	$8,700
485 - CFD #85 THE MEADOWS				
	48538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	88,500
	Total Organization - 48538209 - LANDSCAPE MAINTENANCE		$0	$88,500
	TOTAL 485 - CFD #85 THE MEADOWS		$0	$88,500
486 - CFD #86 ETIWANDA RIDGE				
	48638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	27,560
	Total Organization - 48638209 - LANDSCAPE MAINTENANCE		$0	$27,560
	TOTAL 486 - CFD #86 ETIWANDA RIDGE		$0	$27,560

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2021/2022

Fund	Organization	Purpose	Transfer In	Transfer Out
488 - CFD #88 SIERRA CREST II				
	48838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	33,000
	Total Organization - 48838209 - LANDSCAPE MAINTENANCE		$0	$33,000
	TOTAL 488 - CFD #88 SIERRA CREST II		$0	$33,000
580 - GENERAL DEBT SERVICE				
	58028200 - GENERAL DEBT SERVICE	FROM GENERAL FUND #101 - 2007 LRBS	2,625,670	-
		FROM FIRE ASSESSMENT FUND #631 - 2010 LRBS	321,370	-
	Total Organization - 58028200 - GENERAL DEBT SERVICE		$2,947,040	$0
	TOTAL 580 - GENERAL DEBT SERVICE		$2,947,040	$0
601 - CAPITAL REINVESTMENT				
	60128100 - MGMT SERVICE ADMIN	TO GENERAL FUND #101 - INTEREST EARNED	-	37,000
		TO GENERAL FUND #101 - COST ALLOCATION	-	100,000
	Total Organization - 60128100 - MGMT SERVICE ADMIN		$0	$137,000
	60138104 - STREET MAINTENANCE	FROM GENERAL FUND #101 - PAVEMENT REHABILITATION	2,000,000	-
		FROM GENERAL FUND #101 - SIDEWALK REHAB II	300,000	-
	Total Organization - 60138104 - STREET MAINTENANCE		$2,300,000	$0
	TOTAL 601 - CAPITAL REINVESTMENT		$2,300,000	$137,000
602 - CAPITAL IMPROVEMENT				
	60236000 - ENGINEERING CAPITAL IMPROVEMNT	TO GENERAL FUND #101 - COST ALLOCATION	-	353,900
	Total Organization - 60236000 - ENGINEERING CAPITAL IMPROVEMNT		$0	$353,900
	TOTAL 602 - CAPITAL IMPROVEMENT		$0	$353,900
603 - FUTURE CAPITAL PROJECTS				
	60328100 - PROJECT ADVANCES ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	453,400
	Total Organization - 60328100 - PROJECT ADVANCES ADMIN		$0	$453,400
	TOTAL 603 - FUTURE CAPITAL PROJECTS		$0	$453,400
620 - SAN SEVAINE FLOOD CONTROL				
	62036000 - SAN SEVAINE ENG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	13,400
	Total Organization - 62036000 - SAN SEVAINE ENG ADMIN		$0	$13,400
	TOTAL 620 - SAN SEVAINE FLOOD CONTROL		$0	$13,400
622 - STORM DRAIN				
	62236000 - STORM DRAIN ADMIN-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	123,000

City of Fontana

Schedule of Interfund Transfers

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Fund	Organization	Purpose	Transfer In	Transfer Out
622 - STORM DRAIN				
	Total Organization - 62236000 - STORM DRAIN ADMIN-ENG		$0	$123,000
	TOTAL 622 - STORM DRAIN		$0	$123,000
623 - SEWER EXPANSION				
	62338307 - IEUA EXPANSION	TO GENERAL FUND #101 - INTEREST EARNED	-	120,000
	Total Organization - 62338307 - IEUA EXPANSION		$0	$120,000
	TOTAL 623 - SEWER EXPANSION		$0	$120,000
630 - CIRCULATION MITIGATION				
	63034105 - PLANNING CIRCULATION IMPROVEME	TO GENERAL FUND #101 - COST ALLOCATION	-	181,500
	Total Organization - 63034105 - PLANNING CIRCULATION IMPROVEME		$0	$181,500
	TOTAL 630 - CIRCULATION MITIGATION		$0	$181,500
631 - FIRE ASSESSMENT				
	63134105 - FIRE ASSESSMENT PROJECTS	TO GENERAL DEBT SVC FUND #580 - 2010 LRBS	-	321,370
	Total Organization - 63134105 - FIRE ASSESSMENT PROJECTS		$0	$321,370
	TOTAL 631 - FIRE ASSESSMENT		$0	$321,370
633 - LANDSCAPE MEDIANS				
	63334105 - LANDSCAPE DIF-CDA/PLN	TO GENERAL FUND #101 - COST ALLOCATION	-	46,900
	Total Organization - 63334105 - LANDSCAPE DIF-CDA/PLN		$0	$46,900
	TOTAL 633 - LANDSCAPE MEDIANS		$0	$46,900
635 - PARKS DEVELOPMENT				
	63536000 - PARKS DEV CAP FD-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	219,300
	Total Organization - 63536000 - PARKS DEV CAP FD-ENG		$0	$219,300
	TOTAL 635 - PARKS DEVELOPMENT		$0	$219,300
636 - POLICE CAPITAL FACILITIES				
	63634105 - POLICE FAC DIF-CDA/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	4,600
	Total Organization - 63634105 - POLICE FAC DIF-CDA/SP		$0	$4,600
	TOTAL 636 - POLICE CAPITAL FACILITIES		$0	$4,600

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2021/2022

Fund	Organization	Purpose	Transfer In	Transfer Out
701 - SEWER MAINT & OPERATIONS				
	70128500 - SEWER BILLING	TO GENERAL FUND #101 - COST ALLOCATION	-	2,780,500
	Total Organization - 70128500 - SEWER BILLING		$0	$2,780,500
	TOTAL 701 - SEWER MAINT & OPERATIONS		$0	$2,780,500
702 - SEWER CAPITAL PROJECTS				
	70236000 - ENG SEWER IMPROVEMENT AD	TO GENERAL FUND #101 - COST ALLOCATION	-	9,100
	Total Organization - 70236000 - ENG SEWER IMPROVEMENT AD		$0	$9,100
	70238115 - SEWER CONSTRUCTION	FROM SEWER REPLACEMENT FUND 703 - STATE REV LOAN	502,240	-
	Total Organization - 70238115 - SEWER CONSTRUCTION		$502,240	$0
	TOTAL 702 - SEWER CAPITAL PROJECTS		$502,240	$9,100
703 - SEWER REPLACEMENT				
	70338117 - SEWER LINE REPLACEMENT	TO GENERAL FUND #101 - COST ALLOCATION	-	159,600
		TO SEWER CAPITAL FUND #702 - STATE REVOLVING LOAN	-	502,240
	Total Organization - 70338117 - SEWER LINE REPLACEMENT		$0	$661,840
	TOTAL 703 - SEWER REPLACEMENT		$0	$661,840
Total City of Fontana			**$33,937,200**	**$33,937,200**

Fontana Fire District

Schedule of Interfund Transfers

Fiscal Year 2021/2022

Fund	Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT				
	21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - EQUIPMENT RESERVE	-	3,300,000
	Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		$0	$3,300,000
	TOTAL 210 - FONTANA FIRE DISTRICT		$0	$3,300,000
610 - FIRE CAPITAL PROJECTS				
	61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - EQUIPMENT RESERVE	3,300,000	-
	Total Organization - 61050000 - FIRE CAPITAL PROJ		$3,300,000	$0
	TOTAL 610 - FIRE CAPITAL PROJECTS		$3,300,000	$0
Total Fontana Fire District			**$3,300,000**	**$3,300,000**
Total Interfund Transfers			**$37,237,200**	**$37,237,200**

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
101 -	**GENERAL FUND**			
	10115000 - HR ADMINISTRATION	TO SUPPLEMENTAL RETIREMENT FUND #108 - ANNUAL FUNDING	-	32,000
	Total Organization - 10115000 - HR ADMINISTRATION		$0	$32,000
	10115100 - BENEFITS	TO RETIREE MEDICAL BENEFITS FUND #107 - ANNUAL FUNDING	-	2,500,000
	Total Organization - 10115100 - BENEFITS		$0	$2,500,000
	10126000 - IT ADMINISTRATION	TO CITY TECHNOLOGY FUND #102 - HARDWARE/SOFTWARE	-	4,100,000
		TO FACILITY MAINT FUND #103 - COMMUNICATIONS	-	837,010
	Total Organization - 10126000 - IT ADMINISTRATION		$0	$4,937,010
	10128000 - MANAGEMENT SERVICES	FROM VARIOUS FUNDS - COST ALLOCATION	7,644,940	-
		FROM MUNI SVCS FISCAL IMPACT FUND #201 - ANNUAL ALLOC	859,000	-
		FROM CAPITAL REINVESTMENT FUND #601 - INTEREST	37,000	-
		FROM SEWER EXPANSION FUND #623 - INTEREST	120,000	-
	Total Organization - 10128000 - MANAGEMENT SERVICES		$8,660,940	$0
	10128200 - ACCOUNTING	TO GENERAL DEBT SERVICE FUND #580 - 2014 REF LRBS	-	2,623,550
	Total Organization - 10128200 - ACCOUNTING		$0	$2,623,550
	10128300 - PURCHASING	TO FACILITY MAINTENANCE FUND #103 - GENERAL OFFICE SVCS	-	140,500
	Total Organization - 10128300 - PURCHASING		$0	$140,500
	10136004 - LAND DEVELOPMENT	TO CAPITAL REINVESTMENT FUND #601 - SAWTOOTH SIDEWALK	-	100,000
	Total Organization - 10136004 - LAND DEVELOPMENT		$0	$100,000
	10138104 - STREET MAINTENANCE	TO CAPITAL REINVESTMENT FUND #601 - SIDEWALK REHAB II	-	300,000
		TO CAPITAL REINVESTMENT FUND #601 - PAVEMENT REHAB	-	2,000,000
	Total Organization - 10138104 - STREET MAINTENANCE		$0	$2,300,000
	10138201 - GRAFFITI	TO TECHNOLOGY FUND #102 - GRAFFITI TRACKER MAINTENANCE	-	40,000
	Total Organization - 10138201 - GRAFFITI		$0	$40,000
	10138202 - PARKS	FROM VARIOUS FUNDS - PARK MAINTENANCE	1,270,970	-
		FROM CFD #1 FUND #401 - WEEKEND PARK COVERAGE	40,000	-
	Total Organization - 10138202 - PARKS		$1,310,970	$0
	10138209 - LANDSCAPE MAINTENANCE	TO LMD #2 VILLAGE OF HERITAGE FUND #402 - CONTRIBUTION	-	154,000
	Total Organization - 10138209 - LANDSCAPE MAINTENANCE		$0	$154,000
	10138301 - ENVIRONMENTAL	TO FACILITY MAINTENANCE FUND #103 - FACILITY MAINTENANCE	-	5,991,780
		TO FACILITY MAINTENANCE FUND #103 - PARK UTILITIES	-	440,880
	Total Organization - 10138301 - ENVIRONMENTAL		$0	$6,432,660

City of Fontana

Schedule of Interfund Transfers

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Fund	Organization	Purpose	Transfer In	Transfer Out
101 - GENERAL FUND				
	10140200 - FIELD SERVICES-ADMIN	FROM CFD #1 FUND #401 - CFD #1 POLICE SERVICES	1,641,600	-
	Total Organization - 10140200 - FIELD SERVICES-ADMIN		$1,641,600	$0
		TO GF OPERATING PROJECTS #110 - BIKE PATROL/CDBG	-	822,050
	10140231 - PATROL UNITS	TO GF OPERATING PROJECTS #110 - COPS 2020 GRANT	-	634,720
		TO GRANTS FUND #301 - SANCATT GRANT	-	101,820
	Total Organization - 10140231 - PATROL UNITS		$0	$1,558,590
	TOTAL 101 - GENERAL FUND		$11,613,510	$20,818,310
102 - CITY TECHNOLOGY				
	10226101 - INFORMATION SYSTEMS	FROM GENERAL FUND #101 - HARDWARE/SOFTWARE	4,100,000	-
	Total Organization - 10226101 - INFORMATION SYSTEMS		$4,100,000	$0
	10238100 - PUBLIC WORKS OPERATIONS	FROM GENERAL FUND #101 - GRAFFITI TRACKER MAINTENANCE	40,000	-
		FROM CFD #1 FUND 401 - GRAFFITI TRACKER MAINTENANCE	20,000	-
	Total Organization - 10238100 - PUBLIC WORKS OPERATIONS		$60,000	$0
	TOTAL 102 - CITY TECHNOLOGY		$4,160,000	$0
103 - FACILITY MAINTENANCE				
	10326202 - COMMUNICATIONS	FROM GENERAL FUND #101 - COMMUNICATIONS	837,010	-
	Total Organization - 10326202 - COMMUNICATIONS		$837,010	$0
	10328300 - GENERAL OFFICE SERVICES	FROM GENERAL FUND #101 - GENERAL OFFICE SERVICES	140,500	-
	Total Organization - 10328300 - GENERAL OFFICE SERVICES		$140,500	$0
	10338303 - PARK UTILITIES	FROM GENERAL FUND #101 - PARK UTILITIES	440,880	-
	Total Organization - 10338303 - PARK UTILITIES		$440,880	$0
	10338317 - PW FACILITIES REPAIR	FROM GENERAL FUND #101 - FACILITIES MAINTENANCE	5,991,780	-
	Total Organization - 10338317 - PW FACILITIES REPAIR		$5,991,780	$0
	TOTAL 103 - FACILITY MAINTENANCE		$7,410,170	$0
107 - RETIREE MEDICAL BENEFITS				
	10715002 - RETIREE MEDICAL BENEFITS	FROM GENERAL FUND #101 - ANNUAL CONTRIBUTION	2,500,000	-
	Total Organization - 10715002 - RETIREE MEDICAL BENEFITS		$2,500,000	$0
	TOTAL 107 - RETIREE MEDICAL BENEFITS		$2,500,000	$0
108 - SUPPLEMENTAL RETIREMENT				
	10815103 - SUPPLEMENTAL RETIREMENT	FROM GENERAL FUND #101 - ANNUAL FUNDING	32,000	-

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108 - SUPPLEMENTAL RETIREMENT				
	Total Organization - 10815103 - SUPPLEMENTAL RETIREMENT		$32,000	$0
	TOTAL 108 - SUPPLEMENTAL RETIREMENT		$32,000	$0
110 - GF OPERATING PROJECTS				
	11040299 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - PATROL BUDGET UNIT 10140231	634,720	-
	Total Organization - 11040299 - SPECIAL OPERATIONS PROJECT		$634,720	$0
	11040399 - SPECIAL OPERATIONS PROJECT	FROM GENERAL FUND #101 - PATROL BUDGET UNIT 10140231	822,050	-
	Total Organization - 11040399 - SPECIAL OPERATIONS PROJECT		$822,050	$0
	TOTAL 110 - GF OPERATING PROJECTS		$1,456,770	$0
201 - MUNI SVCS FISCAL IMPACT				
	20128100 - MSFIF ADMINISTRATION	TO GENERAL FUND #101 - IMPACT TO MUNI SVCS	-	859,000
	Total Organization - 20128100 - MSFIF ADMINISTRATION		$0	$859,000
	TOTAL 201 - MUNI SVCS FISCAL IMPACT		$0	$859,000
241 - AIR QUALITY MGMT DIST				
	24136000 - AQMD-ENGINEERING	TO GENERAL FUND #101 - COST ALLOCATION	-	16,420
	Total Organization - 24136000 - AQMD-ENGINEERING		$0	$16,420
	TOTAL 241 - AIR QUALITY MGMT DIST		$0	$16,420
246 - MEASURE I 2010-2040 LOCAL				
	24636011 - MI LOCAL COST ALLOCATION	TO GENERAL FUND #101 - COST ALLOCATION	-	99,900
	Total Organization - 24636011 - MI LOCAL COST ALLOCATION		$0	$99,900
	TOTAL 246 - MEASURE I 2010-2040 LOCAL		$0	$99,900
281 - GAS TAX (STATE)				
	28138104 - STREET MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	588,030
	Total Organization - 28138104 - STREET MAINTENANCE		$0	$588,030
	TOTAL 281 - GAS TAX (STATE)		$0	$588,030
282 - SOLID WASTE MITIGATION				
	28238302 - SOLID WASTE & RECYCLING	TO GENERAL FUND #101 - COST ALLOCATION	-	458,080
	Total Organization - 28238302 - SOLID WASTE & RECYCLING		$0	$458,080
	TOTAL 282 - SOLID WASTE MITIGATION		$0	$458,080

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Fund	Organization	Purpose	Transfer In	Transfer Out
301 - GRANTS				
	30140238 - SANCATT	FROM GENERAL FUND #101 - GRANT MATCH	101,820	-
	Total Organization - 30140238 - SANCATT		$101,820	$0
	TOTAL 301 - GRANTS		$101,820	$0
362 - CDBG				
	36220299 - HOUSING PROJECT	TO GENERAL FUND #101 - COST ALLOCATION	-	91,800
	Total Organization - 36220299 - HOUSING PROJECT		$0	$91,800
	TOTAL 362 - CDBG		$0	$91,800
385 - AFTER SCHOOL PROGRAM				
	38524101 - FELP-AFTER SCHOOL ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	329,560
	Total Organization - 38524101 - FELP-AFTER SCHOOL ADMIN		$0	$329,560
	TOTAL 385 - AFTER SCHOOL PROGRAM		$0	$329,560
395 - LMD #1 CITY WIDE				
	39538250 - LMD #1	TO GENERAL FUND #101 - COST ALLOCATION	-	142,390
	Total Organization - 39538250 - LMD #1		$0	$142,390
	TOTAL 395 - LMD #1 CITY WIDE		$0	$142,390
396 - LMD #2 VLG OF HERITAGE				
		FROM GENERAL FUND #101 - LANDSCAPE MAINTENANCE	154,000	-
	39638209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	356,300	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	314,360
	Total Organization - 39638209 - LANDSCAPE MAINTENANCE		$510,300	$314,360
	TOTAL 396 - LMD #2 VLG OF HERITAGE		$510,300	$314,360
397 - LMD #3-1 EMPIRE CENTER				
	39738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,490
	Total Organization - 39738209 - LANDSCAPE MAINTENANCE		$0	$4,490
	TOTAL 397 - LMD #3-1 EMPIRE CENTER		$0	$4,490
398 - LMD #3 HUNTER'S RIDGE				
	39838209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	118,090	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	97,100
	Total Organization - 39838209 - LANDSCAPE MAINTENANCE		$118,090	$97,100
	TOTAL 398 - LMD #3 HUNTER'S RIDGE		$118,090	$97,100

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Fund	Organization	Purpose	Transfer In	Transfer Out
399 - LLMD #3 HUNTER'S RIDGE				
	39938208 - STREET LIGHTS	TO GENERAL FUND #101 - COST ALLOCATION	-	2,860
	Total Organization - 39938208 - STREET LIGHTS		$0	$2,860
	TOTAL 399 - LLMD #3 HUNTER'S RIDGE		$0	$2,860
401 - CFD #1 SOUTHRIDGE VILLAGE				
	40138201 - GRAFFITI	TO TECHNOLOGY FUND #102 - GRAFFITI TRACKER MAINTENANCE	-	20,000
	Total Organization - 40138201 - GRAFFITI		$0	$20,000
	40138202 - PARKS	TO GENERAL FUND #101 - WEEKEND PARK COVERAGE	-	40,000
	Total Organization - 40138202 - PARKS		$0	$40,000
	40138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	373,220
	Total Organization - 40138209 - LANDSCAPE MAINTENANCE		$0	$373,220
	40140112 - POLICE SERVICES	TO GENERAL FUND #101 - CFD #1 POLICE SERVICES	-	1,641,600
	Total Organization - 40140112 - POLICE SERVICES		$0	$1,641,600
	TOTAL 401 - CFD #1 SOUTHRIDGE VILLAGE		$0	$2,074,820
403 - CFD #6-3A BELLGROVE II				
	40338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	12,750
		TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	22,800
	Total Organization - 40338209 - LANDSCAPE MAINTENANCE		$0	$35,550
	TOTAL 403 - CFD #6-3A BELLGROVE II		$0	$35,550
404 - CFD #6-2 N MORNINGSIDE				
	40438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,240
	Total Organization - 40438209 - LANDSCAPE MAINTENANCE		$0	$7,240
	TOTAL 404 - CFD #6-2 N MORNINGSIDE		$0	$7,240
405 - CFD #6-1 STRATHAM				
	40538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	12,550
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	52,700
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	37,700
	Total Organization - 40538209 - LANDSCAPE MAINTENANCE		$0	$102,950
	TOTAL 405 - CFD #6-1 STRATHAM		$0	$102,950

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Fund	Organization	Purpose	Transfer In	Transfer Out
406 - CFD #6 THE LANDINGS				
	40638209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	98,610	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	51,310
	Total Organization - 40638209 - LANDSCAPE MAINTENANCE		$98,610	$51,310
	TOTAL 406 - CFD #6 THE LANDINGS		$98,610	$51,310
407 - CFD #7 COUNTRY CLUB EST				
	40738209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	12,000	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	14,790
	Total Organization - 40738209 - LANDSCAPE MAINTENANCE		$12,000	$14,790
	TOTAL 407 - CFD #7 COUNTRY CLUB EST		$12,000	$14,790
408 - CFD #8 PRESLEY				
	40838209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	97,200	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	22,240
	Total Organization - 40838209 - LANDSCAPE MAINTENANCE		$97,200	$22,240
	TOTAL 408 - CFD #8 PRESLEY		$97,200	$22,240
409 - CFD #9M MORNINGSIDE				
	40938209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	13,970
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	8,140
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,160
		TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	8,290
		TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	58,610
		TO CFD #13 SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	8,000
	Total Organization - 40938209 - LANDSCAPE MAINTENANCE		$0	$101,170
	TOTAL 409 - CFD #9M MORNINGSIDE		$0	$101,170
410 - CFD #10M JURUPA IND				
	41038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,470
	Total Organization - 41038209 - LANDSCAPE MAINTENANCE		$0	$3,470
	TOTAL 410 - CFD #10M JURUPA IND		$0	$3,470
412 - CFD #12 SIERRA LAKES				
	41238209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	144,700	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	121,790
	Total Organization - 41238209 - LANDSCAPE MAINTENANCE		$144,700	$121,790
	TOTAL 412 - CFD #12 SIERRA LAKES		$144,700	$121,790

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Fund	Organization	Purpose	Transfer In	Transfer Out
413 - CFD #13M SUMMIT HEIGHTS				
	41338209 - LANDSCAPE MAINTENANCE	FROM VARIOUS FUNDS - PARK MAINTENANCE	92,930	-
		TO GENERAL FUND #101 - COST ALLOCATION	-	75,070
	Total Organization - 41338209 - LANDSCAPE MAINTENANCE		$92,930	$75,070
	TOTAL 413 - CFD #13M SUMMIT HEIGHTS		$92,930	$75,070
414 - CFD #14M SYCAMORE HILLS				
	41438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	37,840
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	86,500
		TO CFD #6 THE LANDINGS FUND #406 - PARK MAINTENANCE	-	40,000
		TO CFD #7 COUNTRY CLUB EST FUND #407 - PARK MAINTENANCE	-	12,000
		TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	28,000
	Total Organization - 41438209 - LANDSCAPE MAINTENANCE		$0	$204,340
	TOTAL 414 - CFD #14M SYCAMORE HILLS		$0	$204,340
415 - CFD #15M SILVER RIDGE				
	41538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	14,180
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	33,500
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	69,500
		TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	50,500
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	26,700
	Total Organization - 41538209 - LANDSCAPE MAINTENANCE		$0	$194,380
	TOTAL 415 - CFD #15M SILVER RIDGE		$0	$194,380
416 - CFD #16M VENTANA POINTE				
	41638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	3,370
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	16,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	7,700
	Total Organization - 41638209 - LANDSCAPE MAINTENANCE		$0	$27,070
	TOTAL 416 - CFD #16M VENTANA POINTE		$0	$27,070
418 - CFD #18M BADIOLA HOMES				
	41838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	3,800
	Total Organization - 41838209 - LANDSCAPE MAINTENANCE		$0	$3,900
	TOTAL 418 - CFD #18M BADIOLA HOMES		$0	$3,900

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Fund	Organization	Purpose	Transfer In	Transfer Out
420 - CFD #20M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	2,650
	42038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	13,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	2,200
	Total Organization - 42038209 - LANDSCAPE MAINTENANCE		$0	$17,850
	TOTAL 420 - CFD #20M		$0	$17,850
421 - CFD #21M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	1,530
	42138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	17,500
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	900
	Total Organization - 42138209 - LANDSCAPE MAINTENANCE		$0	$19,930
	TOTAL 421 - CFD #21M		$0	$19,930
423 - CFD #23M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	310
	42338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	900
	Total Organization - 42338209 - LANDSCAPE MAINTENANCE		$0	$10,210
	TOTAL 423 - CFD #23M		$0	$10,210
424 - CFD #24M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	1,220
	42438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	24,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	300
	Total Organization - 42438209 - LANDSCAPE MAINTENANCE		$0	$25,520
	TOTAL 424 - CFD #24M		$0	$25,520
425 - CFD #25M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	3,670
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
	42538209 - LANDSCAPE MAINTENANCE	TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	14,000
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	1,800
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	19,500
	Total Organization - 42538209 - LANDSCAPE MAINTENANCE		$0	$47,970
	TOTAL 425 - CFD #25M		$0	$47,970

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Fund	Organization	Purpose	Transfer In	Transfer Out
427 - CFD #27M				
	42738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,180
	Total Organization - 42738209 - LANDSCAPE MAINTENANCE		$0	$4,180
	TOTAL 427 - CFD #27M		$0	$4,180
428 - CFD #28M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	5,710
	42838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	83,250
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	9,850
	Total Organization - 42838209 - LANDSCAPE MAINTENANCE		$0	$98,810
	TOTAL 428 - CFD #28M		$0	$98,810
429 - CFD #29M				
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,000
	42938209 - LANDSCAPE MAINTENANCE	TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	8,800
		TO GENERAL FUND #101 - COST ALLOCATION	-	1,630
	Total Organization - 42938209 - LANDSCAPE MAINTENANCE		$0	$17,430
	TOTAL 429 - CFD #29M		$0	$17,430
430 - CFD #30M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	12,440
	43038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	26,960
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	62,560
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	42,580
	Total Organization - 43038209 - LANDSCAPE MAINTENANCE		$0	$144,540
	TOTAL 430 - CFD #30M		$0	$144,540
431 - CFD #31 CITRUS HEIGHTS NO				
		TO GENERAL FUND #101 - COST ALLOCATION	-	13,160
	43138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	68,800
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	86,300
	Total Organization - 43138209 - LANDSCAPE MAINTENANCE		$0	$168,260
	TOTAL 431 - CFD #31 CITRUS HEIGHTS NO		$0	$168,260
432 - CFD #32M				
	43238209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	13,500

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Fund	Organization	Purpose	Transfer In	Transfer Out
432 - CFD #32M				
	Total Organization - 43238209 - LANDSCAPE MAINTENANCE		$0	$13,600
	TOTAL 432 - CFD #32M		$0	$13,600
433 - CFD #33M EMPIRE LIGHTING				
	43338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,140
	Total Organization - 43338209 - LANDSCAPE MAINTENANCE		$0	$2,140
	TOTAL 433 - CFD #33M EMPIRE LIGHTING		$0	$2,140
434 - CFD #34 EMPIRE DET BASIN				
	43438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,020
	Total Organization - 43438209 - LANDSCAPE MAINTENANCE		$0	$1,020
	TOTAL 434 - CFD #34 EMPIRE DET BASIN		$0	$1,020
435 - CFD #35M				
	43538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	59,360
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	98,000
	Total Organization - 43538209 - LANDSCAPE MAINTENANCE		$0	$157,360
	TOTAL 435 - CFD #35M		$0	$157,360
436 - CFD #36M				
	43638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	8,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	8,700
		TO GENERAL FUND #101 - COST ALLOCATION	-	710
	Total Organization - 43638209 - LANDSCAPE MAINTENANCE		$0	$17,410
	TOTAL 436 - CFD #36M		$0	$17,410
437 - CFD #37 MONTELAGO				
	43738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,550
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	30,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	8,500
	Total Organization - 43738209 - LANDSCAPE MAINTENANCE		$0	$46,050
	TOTAL 437 - CFD #37 MONTELAGO		$0	$46,050

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438 - CFD #38M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	6,020
	43838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	92,020
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	7,980
	Total Organization - 43838209 - LANDSCAPE MAINTENANCE		$0	$106,020
	TOTAL 438 - CFD #38M		$0	$106,020
439 - CFD #39M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	1,530
	43938209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	11,700
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	1,800
	Total Organization - 43938209 - LANDSCAPE MAINTENANCE		$0	$15,030
	TOTAL 439 - CFD #39M		$0	$15,030
440 - CFD #40M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	100
	44038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	5,300
	Total Organization - 44038209 - LANDSCAPE MAINTENANCE		$0	$7,400
	TOTAL 440 - CFD #40M		$0	$7,400
441 - CFD #41M				
		TO GENERAL FUND #101 - COST ALLOCATION	-	710
	44138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	6,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	400
	Total Organization - 44138209 - LANDSCAPE MAINTENANCE		$0	$7,110
	TOTAL 441 - CFD #41M		$0	$7,110
442 - CFD #42M				
	44238209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,510
	Total Organization - 44238209 - LANDSCAPE MAINTENANCE		$0	$5,510
	TOTAL 442 - CFD #42M		$0	$5,510

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
444 - CFD #44M				
	44438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	510
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	2,400
		TO CFD #13M SUMMIT HEIGHTS FUND #413 - PARK MAINTENANCE	-	400
	Total Organization - 44438209 - LANDSCAPE MAINTENANCE		$0	$5,310
	TOTAL 444 - CFD #44M		$0	$5,310
445 - CFD #45M				
	44538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	5,300
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	30,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	14,000
	Total Organization - 44538209 - LANDSCAPE MAINTENANCE		$0	$49,300
	TOTAL 445 - CFD #45M		$0	$49,300
446 - CFD #46M				
	44638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,730
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	18,000
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	900
	Total Organization - 44638209 - LANDSCAPE MAINTENANCE		$0	$20,630
	TOTAL 446 - CFD #46M		$0	$20,630
447 - CFD #47M				
	44738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	920
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,500
	Total Organization - 44738209 - LANDSCAPE MAINTENANCE		$0	$5,420
	TOTAL 447 - CFD #47M		$0	$5,420
448 - CFD #48M				
	44838209 - LANDSCAPE MAINTENANCE	TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	10,000
		TO GENERAL FUND #101 - COST ALLOCATION	-	4,180
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	14,000
	Total Organization - 44838209 - LANDSCAPE MAINTENANCE		$0	$28,180
	TOTAL 448 - CFD #48M		$0	$28,180

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
449 - CFD #49M				
	44938209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	920
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	4,500
	Total Organization - 44938209 - LANDSCAPE MAINTENANCE		$0	$5,420
	TOTAL 449 - CFD #49M		$0	$5,420
450 - CFD #50M				
	45038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,530
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,500
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	23,400
	Total Organization - 45038209 - LANDSCAPE MAINTENANCE		$0	$27,430
	TOTAL 450 - CFD #50M		$0	$27,430
451 - CFD #51M				
	45138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,490
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	29,200
	Total Organization - 45138209 - LANDSCAPE MAINTENANCE		$0	$33,690
	TOTAL 451 - CFD #51M		$0	$33,690
453 - CFD #53M				
	45338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,300
	Total Organization - 45338209 - LANDSCAPE MAINTENANCE		$0	$4,400
	TOTAL 453 - CFD #53M		$0	$4,400
454 - CFD #54M				
	45438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,330
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	10,500
	Total Organization - 45438209 - LANDSCAPE MAINTENANCE		$0	$11,830
	TOTAL 454 - CFD #54M		$0	$11,830
455 - CFD #55M				
	45538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	200
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	2,400
	Total Organization - 45538209 - LANDSCAPE MAINTENANCE		$0	$2,600
	TOTAL 455 - CFD #55M		$0	$2,600

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
456 - CFD #56M				
	45638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	23,500
	Total Organization - 45638209 - LANDSCAPE MAINTENANCE		$0	$23,600
	TOTAL 456 - CFD #56M		$0	$23,600
457 - CFD #57M				
	45738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,120
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,500
	Total Organization - 45738209 - LANDSCAPE MAINTENANCE		$0	$5,620
	TOTAL 457 - CFD #57M		$0	$5,620
458 - CFD #58M				
	45838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	100
		TO LMD #2 VLG OF HERITAGE FUND #396 - PARK MAINTENANCE	-	3,700
	Total Organization - 45838209 - LANDSCAPE MAINTENANCE		$0	$3,800
	TOTAL 458 - CFD #58M		$0	$3,800
460 - CFD #60M				
	46038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	710
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	4,300
	Total Organization - 46038209 - LANDSCAPE MAINTENANCE		$0	$5,010
	TOTAL 460 - CFD #60M		$0	$5,010
461 - CFD #61M				
	46138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,940
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	24,300
	Total Organization - 46138209 - LANDSCAPE MAINTENANCE		$0	$26,240
	TOTAL 461 - CFD #61M		$0	$26,240
463 - CFD #63M				
	46338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	410
	Total Organization - 46338209 - LANDSCAPE MAINTENANCE		$0	$410
	TOTAL 463 - CFD #63M		$0	$410

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
465 - CFD #65M				
	46538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	820
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	9,000
	Total Organization - 46538209 - LANDSCAPE MAINTENANCE		$0	$9,820
	TOTAL 465 - CFD #65M		$0	$9,820
467 - CFD #67M				
	46738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,530
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	20,000
	Total Organization - 46738209 - LANDSCAPE MAINTENANCE		$0	$21,530
	TOTAL 467 - CFD #67M		$0	$21,530
468 - CFD #68M				
	46838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	710
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,700
		TO CFD #8 PRESLEY FUND #408 - PARK MAINTENANCE	-	4,700
	Total Organization - 46838209 - LANDSCAPE MAINTENANCE		$0	$11,110
	TOTAL 468 - CFD #68M		$0	$11,110
469 - CFD #69M				
	46938209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	7,140
		TO LMD #3 HUNTER'S RIDGE FUND #398 - PARK MAINTENANCE	-	87,000
	Total Organization - 46938209 - LANDSCAPE MAINTENANCE		$0	$94,140
	TOTAL 469 - CFD #69M		$0	$94,140
470 - CFD #70 AVELLINO				
	47038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	4,280
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	31,860
	Total Organization - 47038209 - LANDSCAPE MAINTENANCE		$0	$36,140
	TOTAL 470 - CFD #70 AVELLINO		$0	$36,140
471 - CFD #71 SIERRA CREST				
	47138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,360
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,500
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	25,000
	Total Organization - 47138209 - LANDSCAPE MAINTENANCE		$0	$40,860
	TOTAL 471 - CFD #71 SIERRA CREST		$0	$40,860

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
472 - CFD #72M				
	47238209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,100
		TO GENERAL FUND #101 - COST ALLOCATION	-	610
	Total Organization - 47238209 - LANDSCAPE MAINTENANCE		$0	$5,710
	TOTAL 472 - CFD #72M		$0	$5,710
473 - CFD #73M				
	47338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,140
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	31,590
	Total Organization - 47338209 - LANDSCAPE MAINTENANCE		$0	$33,730
	TOTAL 473 - CFD #73M		$0	$33,730
474 - CFD #74M				
	47438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	510
	Total Organization - 47438209 - LANDSCAPE MAINTENANCE		$0	$510
	TOTAL 474 - CFD #74M		$0	$510
475 - CFD #75M				
	47538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	510
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	7,290
	Total Organization - 47538209 - LANDSCAPE MAINTENANCE		$0	$7,800
	TOTAL 475 - CFD #75M		$0	$7,800
476 - CFD #76M				
	47638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	2,860
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	11,000
	Total Organization - 47638209 - LANDSCAPE MAINTENANCE		$0	$13,860
	TOTAL 476 - CFD #76M		$0	$13,860
477 - CFD #77M				
	47738209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	610
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	5,400
	Total Organization - 47738209 - LANDSCAPE MAINTENANCE		$0	$6,010
	TOTAL 477 - CFD #77M		$0	$6,010
478 - CFD #78M				
	47838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	1,020

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
478 - CFD #78M				
	Total Organization - 47838209 - LANDSCAPE MAINTENANCE		$0	$1,020
	TOTAL 478 - CFD #78M		$0	$1,020
480 - CFD #80 BELLA STRADA				
	48038209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	8,670
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	79,900
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	21,700
	Total Organization - 48038209 - LANDSCAPE MAINTENANCE		$0	$110,270
	TOTAL 480 - CFD #80 BELLA STRADA		$0	$110,270
481 - CFD #81M				
	48138209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	6,530
		TO GENERAL FUND #101 - PARK MAINTENANCE	-	21,500
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	23,500
	Total Organization - 48138209 - LANDSCAPE MAINTENANCE		$0	$51,530
	TOTAL 481 - CFD #81M		$0	$51,530
483 - CFD #83M				
	48338209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	200
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	25,900
	Total Organization - 48338209 - LANDSCAPE MAINTENANCE		$0	$26,100
	TOTAL 483 - CFD #83M		$0	$26,100
484 - CFD #84M				
	48438209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - COST ALLOCATION	-	610
		TO CFD #12 SIERRA LAKES FUND #412 - PARK MAINTENANCE	-	8,100
	Total Organization - 48438209 - LANDSCAPE MAINTENANCE		$0	$8,710
	TOTAL 484 - CFD #84M		$0	$8,710
485 - CFD #85 THE MEADOWS				
	48538209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	88,500
	Total Organization - 48538209 - LANDSCAPE MAINTENANCE		$0	$88,500
	TOTAL 485 - CFD #85 THE MEADOWS		$0	$88,500

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
486 - CFD #86 ETIWANDA RIDGE				
	48638209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	27,560
	Total Organization - 48638209 - LANDSCAPE MAINTENANCE		$0	$27,560
	TOTAL 486 - CFD #86 ETIWANDA RIDGE		$0	$27,560
488 - CFD #88 SIERRA CREST II				
	48838209 - LANDSCAPE MAINTENANCE	TO GENERAL FUND #101 - PARK MAINTENANCE	-	33,000
	Total Organization - 48838209 - LANDSCAPE MAINTENANCE		$0	$33,000
	TOTAL 488 - CFD #88 SIERRA CREST II		$0	$33,000
580 - GENERAL DEBT SERVICE				
	58028200 - GENERAL DEBT SERVICE	FROM GENERAL FUND #101 - 2007 LRBS	2,623,550	-
		FROM FIRE ASSESSMENT FUND #631 - 2010 LRBS	322,890	-
	Total Organization - 58028200 - GENERAL DEBT SERVICE		$2,946,440	$0
	TOTAL 580 - GENERAL DEBT SERVICE		$2,946,440	$0
601 - CAPITAL REINVESTMENT				
	60128100 - MGMT SERVICE ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	100,000
		TO GENERAL FUND #101 - INTEREST EARNED	-	37,000
	Total Organization - 60128100 - MGMT SERVICE ADMIN		$0	$137,000
	60138104 - STREET MAINTENANCE	FROM GENERAL FUND #101 - PAVEMENT REHABILITATION	2,000,000	-
		FROM GENERAL FUND #101 - SIDEWALK REHAB II	300,000	-
		FROM GENERAL FUND #101 - SAWTOOTH SIDEWALK	100,000	-
	Total Organization - 60138104 - STREET MAINTENANCE		$2,400,000	$0
	TOTAL 601 - CAPITAL REINVESTMENT		$2,400,000	$137,000
602 - CAPITAL IMPROVEMENT				
	60236000 - ENGINEERING CAPITAL IMPROVEMNT	TO GENERAL FUND #101 - COST ALLOCATION	-	360,980
	Total Organization - 60236000 - ENGINEERING CAPITAL IMPROVEMNT		$0	$360,980
	TOTAL 602 - CAPITAL IMPROVEMENT		$0	$360,980
603 - FUTURE CAPITAL PROJECTS				
	60328100 - PROJECT ADVANCES ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	462,470
	Total Organization - 60328100 - PROJECT ADVANCES ADMIN		$0	$462,470
	TOTAL 603 - FUTURE CAPITAL PROJECTS		$0	$462,470

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
620 - SAN SEVAINE FLOOD CONTROL				
	62036000 - SAN SEVAINE ENG ADMIN	TO GENERAL FUND #101 - COST ALLOCATION	-	13,670
	Total Organization - 62036000 - SAN SEVAINE ENG ADMIN		$0	$13,670
	TOTAL 620 - SAN SEVAINE FLOOD CONTROL		$0	$13,670
622 - STORM DRAIN				
	62236000 - STORM DRAIN ADMIN-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	125,460
	Total Organization - 62236000 - STORM DRAIN ADMIN-ENG		$0	$125,460
	TOTAL 622 - STORM DRAIN		$0	$125,460
623 - SEWER EXPANSION				
	62338307 - IEUA EXPANSION	TO GENERAL FUND #101 - INTEREST EARNED	-	120,000
	Total Organization - 62338307 - IEUA EXPANSION		$0	$120,000
	TOTAL 623 - SEWER EXPANSION		$0	$120,000
630 - CIRCULATION MITIGATION				
	63034105 - PLANNING CIRCULATION IMPROVEME	TO GENERAL FUND #101 - COST ALLOCATION	-	185,130
	Total Organization - 63034105 - PLANNING CIRCULATION IMPROVEME		$0	$185,130
	TOTAL 630 - CIRCULATION MITIGATION		$0	$185,130
631 - FIRE ASSESSMENT				
	63134105 - FIRE ASSESSMENT PROJECTS	TO GENERAL DEBT SVC FUND #580 - 2010 LRBS	-	322,890
	Total Organization - 63134105 - FIRE ASSESSMENT PROJECTS		$0	$322,890
	TOTAL 631 - FIRE ASSESSMENT		$0	$322,890
633 - LANDSCAPE MEDIANS				
	63334105 - LANDSCAPE DIF-CDA/PLN	TO GENERAL FUND #101 - COST ALLOCATION	-	47,840
	Total Organization - 63334105 - LANDSCAPE DIF-CDA/PLN		$0	$47,840
	TOTAL 633 - LANDSCAPE MEDIANS		$0	$47,840
635 - PARKS DEVELOPMENT				
	63536000 - PARKS DEV CAP FD-ENG	TO GENERAL FUND #101 - COST ALLOCATION	-	223,690
	Total Organization - 63536000 - PARKS DEV CAP FD-ENG		$0	$223,690
	TOTAL 635 - PARKS DEVELOPMENT		$0	$223,690
636 - POLICE CAPITAL FACILITIES				
	63634105 - POLICE FAC DIF-CDA/SP	TO GENERAL FUND #101 - COST ALLOCATION	-	4,690

City of Fontana

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
636 - POLICE CAPITAL FACILITIES				
	Total Organization - 63634105 - POLICE FAC DIF-CDA/SP		$0	$4,690
	TOTAL 636 - POLICE CAPITAL FACILITIES		$0	$4,690
701 - SEWER MAINT & OPERATIONS				
	70128500 - SEWER BILLING	TO GENERAL FUND #101 - COST ALLOCATION	-	2,836,110
	Total Organization - 70128500 - SEWER BILLING		$0	$2,836,110
	TOTAL 701 - SEWER MAINT & OPERATIONS		$0	$2,836,110
702 - SEWER CAPITAL PROJECTS				
	70236000 - ENG SEWER IMPROVEMENT AD	TO GENERAL FUND #101 - COST ALLOCATION	-	9,280
	Total Organization - 70236000 - ENG SEWER IMPROVEMENT AD		$0	$9,280
	70238115 - SEWER CONSTRUCTION	FROM SEWER REPLACEMENT FUND 703 - STATE REV LOAN	502,240	-
	Total Organization - 70238115 - SEWER CONSTRUCTION		$502,240	$0
	TOTAL 702 - SEWER CAPITAL PROJECTS		$502,240	$9,280
703 - SEWER REPLACEMENT				
	70338117 - SEWER LINE REPLACEMENT	TO GENERAL FUND #101 - COST ALLOCATION	-	162,790
		TO SEWER CAPITAL FUND #702 - STATE REVOLVING LOAN	-	502,240
	Total Organization - 70338117 - SEWER LINE REPLACEMENT		$0	$665,030
	TOTAL 703 - SEWER REPLACEMENT		$0	$665,030
Total City of Fontana			**$34,196,780**	**$34,196,780**

Fontana Fire District

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT				
	21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - EQUIPMENT RESERVE	-	1,632,100
	Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		$0	$1,632,100
	TOTAL 210 - FONTANA FIRE DISTRICT		$0	$1,632,100
610 - FIRE CAPITAL PROJECTS				
	61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - EQUIPMENT RESERVE	1,632,100	-
	Total Organization - 61050000 - FIRE CAPITAL PROJ		$1,632,100	$0
	TOTAL 610 - FIRE CAPITAL PROJECTS		$1,632,100	$0
Total Fontana Fire District			**$1,632,100**	**$1,632,100**
Total Interfund Transfers			**$35,828,880**	**$35,828,880**

CIP Overview

Capital Improvement Program (CIP) Summary

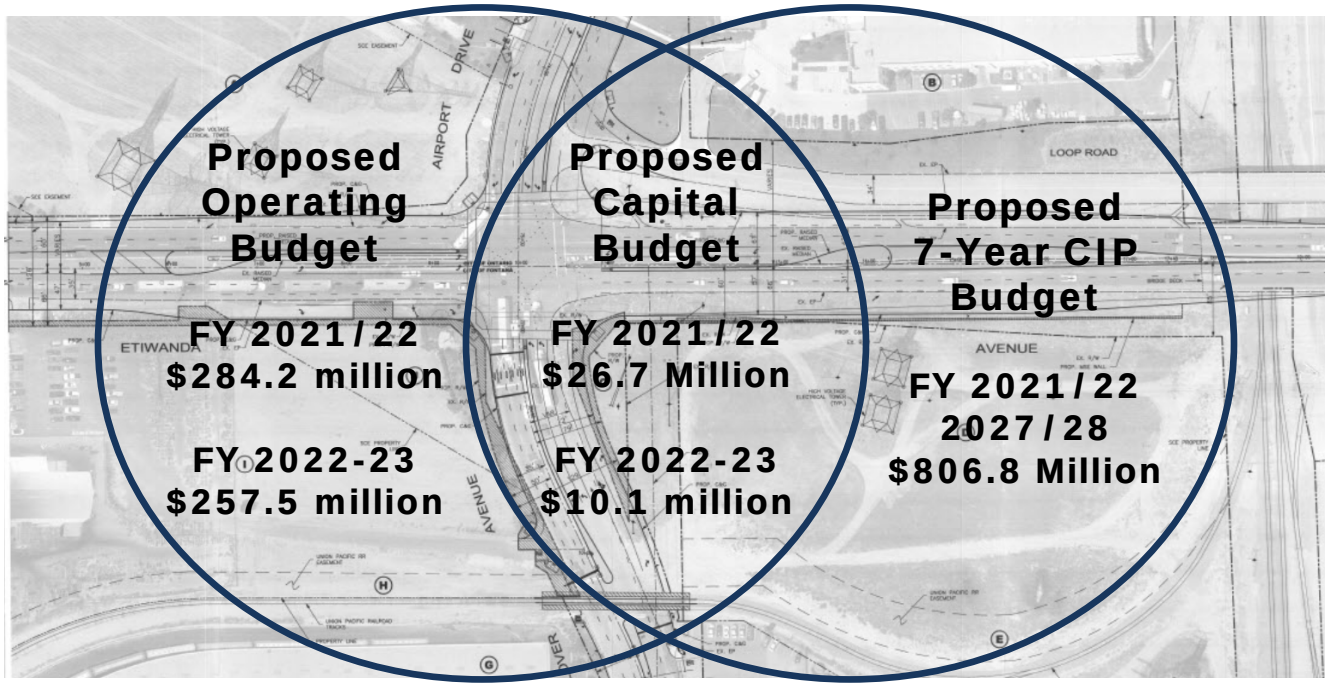
New Budget Year Activity

Seven-Year Plan

Capital Improvement Program (CIP) Summary

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

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



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

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

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

Priority 1: Project is **essential** and should be started within the year.
Priority 2: Project is **necessary** and should be started within 1 to 3 years.
Priority 3: Project is **desirable** and should be started within 3 to 5 years.
Priority 4: Project is **deferrable** due to lack of funding or other reasons and is scheduled to start within 5 to 10 years.

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

Operating & Maintenance Cost Impacts

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

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

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

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

New Budget Year Activity

As presented in the Operating Budget for Fiscal Years 2021-22 and 2022-23, the new capital improvement project funding totals $26.7 and 10.1 million for all categories of capital improvement projects reported by various City departments, respectively. This amount represents funding for both new and ongoing projects from a variety of funding sources.

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

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

Projects	FY 2021-22 (in thousands)	FY 2022-23 (in thousands)
Ongoing Projects		
Pavement Rehabilitation	$2,500	$3,000
Pavement rehab-RMRA	4,145	4,145
Hardware Replacement Program		924
Fire Station #80	5,570	-
Industry Sewer Lift Rehabilitation	3,000	-
Tamarind Sewer Lift Rehabilitation	1,782	-
Alder-Locust Ramona SRTS	-	1,560
Sidewalk Rehabilitation	300	300
Sawtooth/Concrete	-	100
Arrow/Tokay Traffic Signal	-	30
South Fontana Sports Park	6,651	-
Southridge Dog Park	500	-
New Projects		
Santa Ana Landscape Median	700	-
Victoria Street AC Sidewalk	360	-
Total	**$26,653**	**$10,059**

	Funding Source	FY 2021-22 (in thousands)	FY 2022-23 (in thousands)
Other General Funds			
102	City Technology	$1,145	$924
Special Revenue Funds			
246	Measure I Local 2010-2040	1,060	30
282	Solid Waste Mitigation	500	1,000
283	Road Maintenance & Rehab	4,145	4,145
301	Grants	-	1,560
Capital Project Funds			
601	Capital Reinvestment	2,300	2,400
602	Capital Improvement	2,567	-
610	Fire District Capital Projects	5,570	-
668	CFD #90 Summit @ Rosena Ph I	4,584	-
Enterprise Funds			
703	Sewer Replacement	4,782	-
Total		**$26,653**	**$10,059**

Annual operating costs for these projects to be included in the Fiscal Years 2021-22 and 2022-23 Operating Budget will be approximately $1,009,000 and $1,223,000.

Ongoing Projects



Pavement Rehabilitation
This project receives an annual allotment which varies depending on the availability of funds for ongoing work. Work typically occurs between May and October each year and includes street overlay and rehabilitation in various locations in the City. The City maintains a computerized pavement management system which is used to determine the priority for street projects.

FY 2021-22 funding:
$2.500 million total funding
$0.500 million from Solid Waste Mitigation #282
$2.000 million from Capital Reinvestment Fund #601

FY 2022-23 funding:
$3.000 million total funding
$1.000 million from Solid Waste Mitigation #281
$2.000 million from Capital Reinvestment Fund #601

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

FY 2021-22 funding:
$4.145 million from Road Maintenance & Rehab Fund #283

FY 2022-23 funding:
$4.145 million from Road Maintenance & Rehab Fund #283



Ongoing Projects - continued



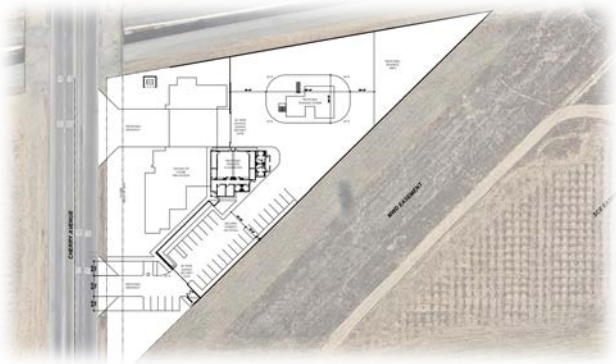
Hardware Replacement Program
This represents additional funding for an existing project to replace computers, servers, network equipment, etc. throughout the City as needed on an ongoing basis. This project gets a periodic allotment which varies based on an annual inventory of technology equipment and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

FY 2021-22 funding:
$1.145 million from City Technology Fund #102

FY 2022-23 funding:
$0.924 million from City Technology Fund #102

Fire Station #80 Training Center
The training center (Phase 1) will be approximately 3,300 square feet with a training tower that will be incorporated into a future Fire Station #80 (Phase 2) planned for the same site (Cherry and So. Highland Avenues). Design and environmental phases began in March 2021. Construction is expected to start in December 2021 with an estimated completion date of December 2022.

FY 2021-22 funding:
$5.570 million from Fire District Capital Projects Fund #610



Ongoing Projects - continued



Industry Sewer Lift Rehabilitation
The Industry Lift Station is located on the north side of Philadelphia Avenue, 815 feet east of Etiwanda Avenue. The project will consist of a complete reconstruction of the existing sewer pump station. The project is in the preliminary design phase. Construction is expected to begin October 2021 with an estimated completion date of July 2022.

FY 2021-22 funding:
$3.000 from Sewer Replacement Fund #703



Tamarind Sewer Lift Rehabilitation
The priority one Tamarind Lift Station project is located on the west side of Tamarind Avenue approximately 425 feet north of Jurupa Avenue. The project will consist of a complete reconstruction of the existing sewer pump station. The design phase is complete. Construction is expected to begin December 2021 with an estimated completion date of December 2022.

FY 2021-22 funding:
$1.782 from Sewer Replacement Fund #703



Alder-Locust Ramona SRTS
This project consists of constructing ADA compliant sidewalks and curb ramps in the vicinity of Alder Middle School, Juniper Elementary School, Locust Elementary School and Eric Birch High School to increase mobility and improve safety for pedestrian traffic. Construction phase is projected to begin in June 2022 with an estimated completion date of December 2022.

FY 2022-23 funding:
$1.560 from Grant Fund #301

Ongoing Projects - continued

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



FY 2021-22 funding:
$300,000 from Capital Reinvestment Fund #601

FY 2022-23 funding:
$300,000 from Capital Reinvestment Fund #601



Sawtooth Project
This project receives an annual allotment to align and provide continuity to sidewalks as priority dictates within the City, targeting areas where aligning or completing sidewalks will increase safety for pedestrian and vehicle traffic.

FY 2022-23 funding:
$100,000 funding from Capital Reinvestment Fund #601

Arrow/Tokay Traffic Signal
This project consists of installing a new traffic signal, intersection lighting and minor road improvements. The new traffic signal will improve intersection safety and circulation. The City of Fontana maintains a traffic signal priority list of intersections that meet the criteria set forth by the State of California for traffic signal installation. The design phase began in August 2019. Construction is projected to begin in June 2022 with an estimated completion date of November 2022.



FY 2022-23 funding:
$30,000 from Measure I 2010-2040 Local Fund #246

Ongoing Projects - continued



South Fontana Sports Park
The South Fontana Sports Park will be located on Santa Ana Avenue between Cypress and Juniper Avenue. It will provide a high-quality recreation area which will consist of four synthetic turf fields for football and soccer, sports lighting for nighttime play, ADA accessible playground, concessions, storage, and restroom buildings. Construction will begin March 2022, with an estimated completion date of September 2023.

FY 2021-22 funding:
$6.651 million total funding
$2.067 million from Capital Improvement Fund #602
$4.584 million from CFD #90 Summit @ Rosena Ph I Fund # 668

Southridge Dog Park
The Southridge Dog Park will consist of the construction of a half-acre dog park located on the south end of the City. Features of the project will include a fence enclosed site covered with bark mulch, drinking fountains with pet bowls, pet waste stations, and bench seating. Project construction will begin July 2022 with an estimated completion date of July 2023.

FY 2021-22 funding:
$500,000 from Capital Improvement Fund #602



New Projects



Santa Ana Landscape Median
This project consists of the construction of a raised landscape median along Santa Ana Avenue between Cypress Avenue and Juniper Avenue. The median will enhance the streetscape and facilitate traffic circulation in the vicinity of the future South Fontana Sports Park. The project is expected to begin design in October 2021. Construction is scheduled to begin in October 2022 with completion targeted for June 2023.

FY 2021-22 funding:
$700,000 from Measure I 2010-2040 Local Fund #246

Victoria Street AC Sidewalk
The scope of the project consists of installing an asphalt sidewalk along Victoria Avenue between Cherry Avenue and the San Sevaine Channel. The sidewalk will provide Americans with Disabilities (ADA) compliant path for pedestrians in and around the area. The project will also enhance pedestrian travel related to the nearby Etiwanda High School. The project is expected to begin design in September 2021. Construction is scheduled to begin in June 2022 with completion in December 2022.

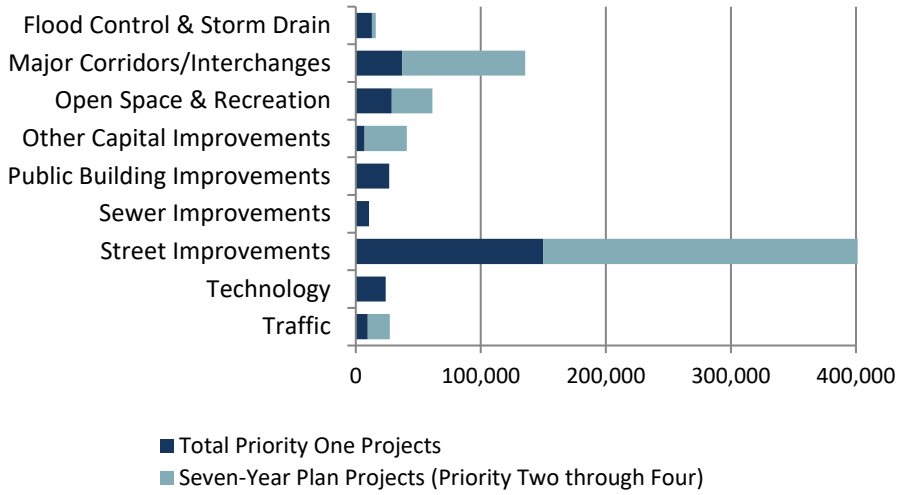
FY 2021-22 funding:
$360,000 from Measure I 2010-2040 Local Fund #246



Seven-Year Plan

The Seven-Year Plan totals $807 million for 141 projects for all categories reported by various City Departments. There are 53 projects classified as Priority One projects with a total cost of $296.7 million. Of that amount, future funding has been identified for $276 million, and the remaining $20.7 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)
5	Flood Control & Storm Drain	$15,929
12	Major Corridors/Interchanges	135,422
7	Open Space & Recreation	68,511
3	Other Capital Improvements	40,706
4	Public Building Improvements	26,673
2	Resource Mgt/Conservation	7,110
5	Sewer Improvements	10,653
60	Street Improvements	450,625
2	Technology	23,954
41	Traffic	27,222
141	**Total**	**$806,815**

Total Priority One Projects

# of Projects	CIP Category	Amount (in thousands)
4	Flood Control & Storm Drain	$12,962
4	Major Corridors/Interchanges	37,287
3	Open Space & Recreation	24,668
2	Other Capital Improvements	3,506
2	Resource Mgt/Conservation	7,110
4	Public Building Improvements	26,673
5	Sewer Improvements	10,653
12	Street Improvements	140,393
2	Technology	23,954
15	Traffic	9,539
53	**Total**	**$296,745**

Schedule of Capital Expenditures by Category by Fiscal Year

(in thousands)

Category	Completed	Carryover Funding	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	Beyond	Total
Flood control & storm drain	$2,716	$10,246	$-	$-	$-	$-	$-	$-	$2,967	$-	$15,929
Major corridors/ interchanges	7,255	20,624	-	-	18,717	11,775	1,850	72,195	3,016	-	135,432
Open space & recreation	4,067	15,268	7,151	-	5,220	36,805	-	-	-	-	68,511
Other capital improvements	1,013	513	-	-	1,980	14,600	7,200	15,400	-	-	40,706
Resource Mgt/ Conservation	5,244	1,866	-	-	-				-	-	7,110
Public building improvements	2,323	11,480	5,570	-	-	-	-	-	7,300	-	26,673
Sewer improvements	3,011	2,861	4,781	-	-	-	-	-	-	-	10,653
Street improvements	85,795	9,351	8,005	9,105	6,399	12,793	85,118	227,232	6,827	-	450,625
Technology	12,639	2,604	1,145	924	1,251	1,289	1,327	1,367	1,408	-	23,954
Traffic	3,757	6,185	0	30	7,500	7,500	2,000	250	-	-	27,222
Total	$127,820	$80,998	$26,652	$10,059	$41,067	$84,762	$97,495	$316,444	$21,518	$0	$806,815

Family Fun Nights

Family Fun Nights



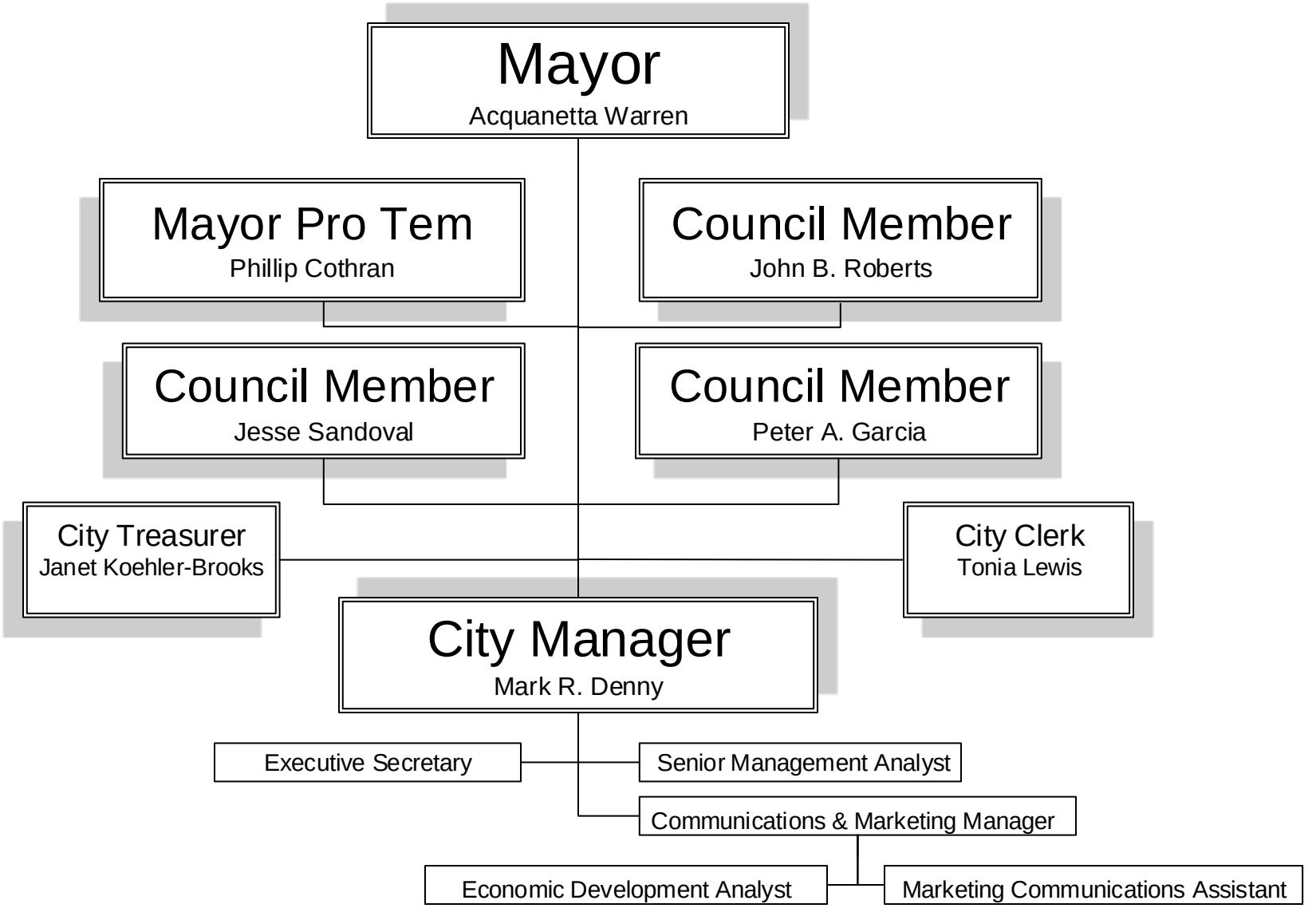


Family Fun Nights include themed activities and entertainment celebrating different styles of music.

2021/2022 and 2022/2023 Organizational Chart

City Administration

Effective 7/1/2021
Budgeted 7 Elected Positions
Budgeted 6 FTE Positions
Budgeted 2 Intern Positions



City Administration

Fiscal Years 2021-22 and 2022-23

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.

City Administration

Fiscal Years 2021-22 and 2022-23

Overview - continued

Economic Development

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

Marketing and Communications

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

Goals & Performance Measures

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

Accomplishments

- Grand opening of the 13-acre Central City Park with three lighted artificial turf fields for football and soccer use, a restroom, snack bar, playground, and storage facilities was held on May 6, 2021.
- Construction has begun on Fontana Hyundai with an anticipated opening in August 2021.
- The conceptual design for the South Fontana Sports Park as been finalized. This new 17-acre park will have four lighted artificial turf fields for football and soccer use and include parking, restroom, snack bar, playground and storage facilities.
- Plans for a Towne Place Suites by Marriott as the corner of Sierra and Slover Avenues are underway with groundbreaking planned for fall 2021.
- Construction of the 60-unit affordable Sierra & Ramona multifamily apartments is anticipated to be completed in spring 2021.
- Sierra Avenue improvements between Foothill Blvd. and Baseline Avenue will reduce traffic congestion caused by the growth occurring in the northern and central areas of the City with construction scheduled for early 2022.
- Through a grant from the California Energy Commission (CEC) the City is installing microgrid systems at City Hall, Police Department, Senior Center, Public Works, and Community Services with an anticipated completion date of December 2021.

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
CITY ADMINISTRATION									
101	GENERAL FUND	ELECTED OFFICIALS	376,127	372,543	409,500	433,530	5.87%	443,820	2.37%
101	GENERAL FUND	CITY MANAGER	1,110,375	2,344,538	1,403,680	1,053,910	-24.92%	1,063,360	0.90%
101	GENERAL FUND	CITY ATTORNEY	966,821	1,070,502	926,060	1,056,970	14.14%	986,060	-6.71%
101	GENERAL FUND	MKTG AND COMMUNICATIONS	242,127	312,291	330,830	416,350	25.85%	340,920	-18.12%
101	GENERAL FUND	ECONOMIC DEVELOPMENT	0	0	1,429,606	1,052,700	-26.36%	1,055,630	0.28%
		TOTAL GENERAL FUND	**2,695,452**	**4,099,874**	**4,499,676**	**4,013,460**	**-10.81%**	**3,889,790**	**-3.08%**
		TOTAL CITY ADMINISTRATION	**2,695,452**	**4,099,874**	**4,499,676**	**4,013,460**	**-10.81%**	**3,889,790**	**-3.08%**
		Total Budgeted Full-Time Positions	12.00	12.00	13.00	13.00	0.00%	13.00	0.00%
		Total Budgeted Part-Time Positions	0.00	2.00	2.00	4.00	100.00%	4.00	0.00%

Division Budget Summary

Department: CITY ADMINISTRATION

Fund Title: GENERAL FUND

Division: ELECTED OFFICIALS

Fund Number: 101

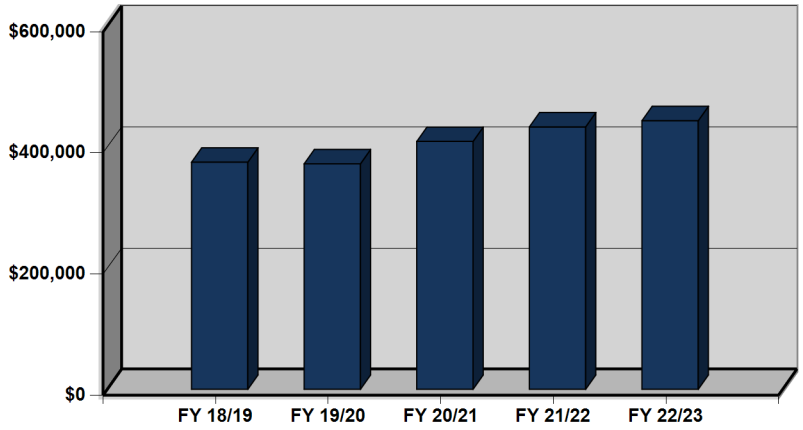
Mission Statement:

To create opportunities that encourage social and economic investment.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$225,818	$270,787	$285,930	$329,040	15.08%	$339,330	3.13%
OPERATING COSTS	$121,427	$64,976	$77,220	$77,220	0.00%	$77,220	0.00%
INTERNAL SERVICES CHARGES	$28,055	$36,780	$46,350	$27,270	-41.17%	$27,270	0.00%
Total Expenditures	$375,300	$372,543	$409,500	$433,530	5.87%	$443,820	2.37%
Annual Percentage Change		-0.73%	9.92%	5.87%		8.38%	
Budgeted Staffing Level (FTEs)	7.00	7.00	7.00	7.00		7.00	

Division Budget Summary

Department: CITY ADMINISTRATION | **Fund Title: GENERAL FUND**

Division: CITY MANAGER | **Fund Number: 101**

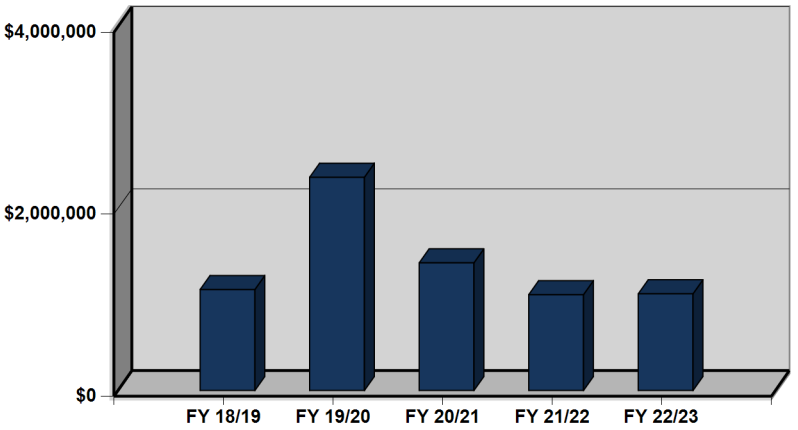
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$797,371	$1,889,077	$733,710	$732,400	-0.18%	$741,850	1.29%
OPERATING COSTS	$74,448	$41,419	$52,920	$53,170	0.47%	$53,170	0.00%
CONTRACTUAL SERVICES	$190,046	$371,163	$578,410	$207,500	-64.13%	$207,500	0.00%
INTERNAL SERVICES CHARGES	$48,510	$42,880	$38,640	$60,840	57.45%	$60,840	0.00%
Total Expenditures	$1,110,375	$2,344,538	$1,403,680	$1,053,910	-24.92%	$1,063,360	0.90%
Annual Percentage Change		111.15%	-40.13%	-24.92%		-24.24%	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	3.00		3.00	
Budgeted Staffing Level (PT FTEs)	0.00	2.00	2.00	2.00		2.00	

Division Budget Summary

Department: CITY ADMINISTRATION | **Fund Title: GENERAL FUND**

Division: CITY ATTORNEY | **Fund Number: 101**

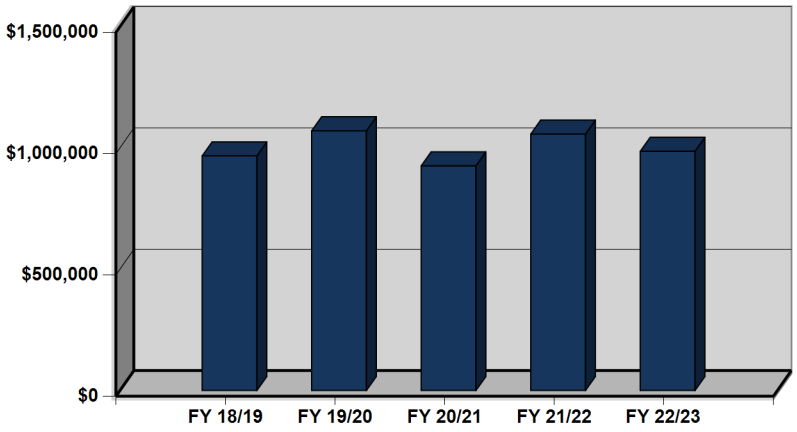
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CONTRACTUAL SERVICES	$966,821	$1,070,502	$926,060	$1,056,970	14.14%	$986,060	-6.71%
Total Expenditures	$966,821	$1,070,502	$926,060	$1,056,970	14.14%	$986,060	-6.71%
Annual Percentage Change		10.72%	-13.49%	14.14%		6.48%	

Division Budget Summary

Department: CITY ADMINISTRATION | **Fund Title: GENERAL FUND**

Division: MKTG AND COMMUNICATIONS | **Fund Number: 101**

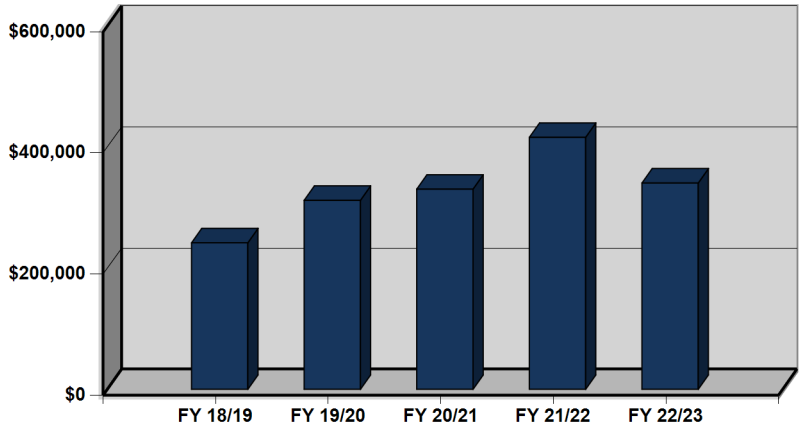
Mission Statement:

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.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$207,243	$247,337	$245,240	$236,620	-3.51%	$249,190	5.31%
OPERATING COSTS	$34,885	$43,658	$54,500	$61,000	11.93%	$61,000	0.00%
CONTRACTUAL SERVICES	$0	$14,225	$24,020	$112,020	366.36%	$24,020	-78.56%
INTERNAL SERVICES CHARGES	$0	$7,070	$7,070	$6,710	-5.09%	$6,710	0.00%
Total Expenditures	$242,127	$312,291	$330,830	$416,350	25.85%	$340,920	-18.12%
Annual Percentage Change		28.98%	5.94%	25.85%		3.05%	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	2.00		2.00	
Budgeted Staffing Level (PT FTEs)	0.00	0.00	0.00	1.00		1.00	

Division Budget Summary

Department: CITY ADMINISTRATION | **Fund Title: GENERAL FUND**

Division: ECONOMIC DEVELOPMENT | **Fund Number: 101**

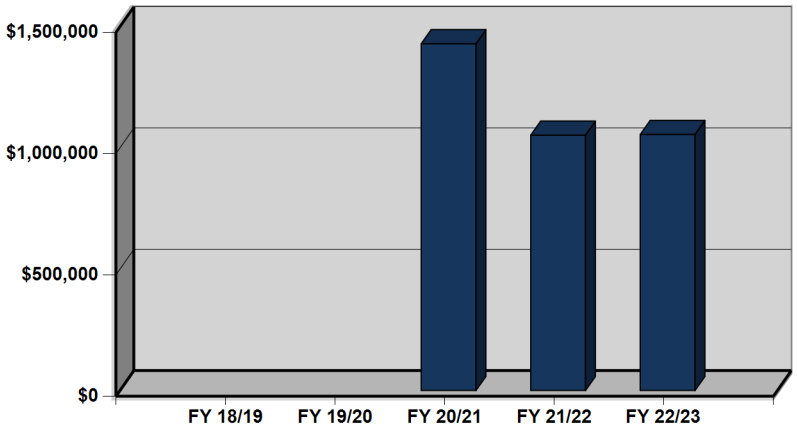
Mission Statement:

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



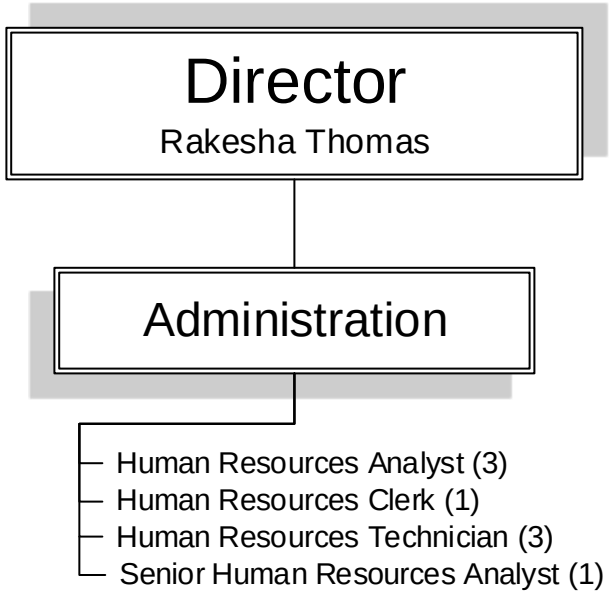
Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$0	$0	$127,010	$151,400	19.20%	$154,330	1.94%
OPERATING COSTS	$0	$0	$148,096	$140,650	-5.03%	$140,650	0.00%
CONTRACTUAL SERVICES	$0	$0	$166,550	$114,200	-31.43%	$114,200	0.00%
INTERNAL SERVICES CHARGES	$0	$0	$9,410	$8,910	-5.31%	$8,910	0.00%
OTHER FINANCIAL USES	$0	$0	$978,540	$637,540	-34.85%	$637,540	0.00%
Total Expenditures	$0	$0	$1,429,606	$1,052,700	-26.36%	$1,055,630	0.28%
Annual Percentage Change		0.00%	142960600.00 %	-26.36%		-26.16%	
Budgeted Staffing Level (FTEs)	0.00	0.00	1.00	1.00		1.00	
Budgeted Staffing Level (PT FTEs)	0.00	0.00	0.00	1.00		1.00	

2021/2022 and 2022/2023 Organizational Chart

Human Resources

Effective 7/1/2021
Budgeted 9 FTE Positions





Human Resources

Fiscal Years 2021-22 and 2022-23

Overview

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

Goals & Performance Measures

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

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To complete recruitment process in a timely manner:					
Number of full-time recruitments completed	52	50	55	55	1,2
Number of part-time recruitments completed	42	30	45	50	1,2



Human Resources

Fiscal Years 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To maintain adequate staffing levels:					
Number of full-time employees hired/promoted	51	55	80	80	1,2
Number of part-time employees hired	131	65	250	275	1,2
To increase participation in employee development programs:					
Training programs conducted (Mandated/Non-Mandated)	30	25	25	30	2,3
Employee participation in all training programs	918	1,995	2,120	980	2,3
To maintain strong labor relations:					
Negotiate successor MOUs with labor units within planned time schedule	2	3	5	5	2,4
To obtain AQMD approval of City's Employee Commuter Plan:					
Determine City's average vehicle ridership	1.39	1.4	1.5	1.5	2,5
To enhance City-wide Safety Program to reduce Worker's Comp costs:					
Number of Safety Committee meetings held	4	4	4	4	2,6
Timely administration of Risk Liability claims					
Number of claims processed within legal time requirements	100	130	103	90	2,6
To complete annual benefit plan analysis to ensure cost effectiveness:					
Number of insurance plans reviewed	18	19	20	20	2,7
To improve the delivery of human resources programs through technology:					
Number of insurance plans supported by on-line billing process	14	13	14	14	2,8
Number of applicants received and reviewed	4,700	4,000	5,500	5,500	1,2,8



Human Resources

Fiscal Years 2021-22 and 2022-23

Accomplishments

- Processed over 4,000 applications from our online application system (CalOpps.org)
- Hired/promoted 120 full and part-time employees
- Completed annual Employee Commuter Reduction Plan
- Held annual Employee Benefits Fair with over 350 attendees and completed open enrollment for 567 active employees and 236 retirees
- Conducted Service Award event to recognize 92 employees for dedicated service (5 to 40 years)
- Assisted 30 employees through retirement process
- Completed distribution of 1095C forms to employees and required filing by original IRS deadline in compliance with ACA regulations
- Implemented Minimum Wage increases for over 500 part-time employees
- Completed annual FTA/DOT Audit
- Conducted Respectful Workplace training to maintain 2020 compliance
- Completed full conversion to Tyler Munis HRIS system for Human Resources and Payroll. Sunset former HRIS system, eFinance
- Implemented online comprehensive background check system through Accurate Background
- Secured new online exam platform, eSkills, and tested over 500 applicants
- Completed Open Enrollment through new online Employee Self Service (ESS) Portal
- Hosted and conducted more than 40 PELLET-B exams for Police Officer and Police Cadet applicants
- Implemented Americans Disability Act (ADA) Transition Plan
- Streamlined the onboarding process with the addition of an electronic signature platform and revamping the New Employee Orientation
- Secured 12 additional online diversity advertising platforms to enhance and diversify applicant pools
- Administered new online training module (Target Solutions) to ensure compliance related to anti-harassment training, mandated reporter, professional development, ethics training, etc.
- Completed trainings and received certifications through Target Solutions – Over 1,000 employees
- Partnered with the Emergency Operations Center (EOC) with implementing the CoronaVirus 2019 Return to Work Guide
- Implemented the CoronaVirus Prevention Policy (CPP)
- Appointed to serve as the point of contact for all CoronaVirus (COVID) for the City

Farmers' Market

Farmers' Market



Partnering with Southland Farmers' Market Association (SFMA), Fontana Farmers' Market will be held at the corner of Sierra & Arrow every Saturday from 8 am to 12 noon where residents can enjoy locally grown fresh fruits and vegetables.

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
HUMAN RESOURCES									
101	GENERAL FUND	HR ADMIN	1,084,902	982,552	1,156,465	1,178,000	1.86%	1,191,030	1.11%
		TOTAL GENERAL FUND	**1,084,902**	**982,552**	**1,156,465**	**1,178,000**	**1.86%**	**1,191,030**	**1.11%**
106	SELF-INSURANCE	HR ADMIN	2,544,265	2,009,193	1,793,210	1,796,740	0.20%	1,798,500	0.10%
106	SELF-INSURANCE	BENEFITS	50,281	402,488	400,000	200,000	-50.00%	200,000	0.00%
106	SELF-INSURANCE	RISK MANAGEMENT	4,742,886	4,422,126	4,755,960	4,923,840	3.53%	4,760,600	-3.32%
107	RETIREE MEDICAL BENEFITS	HR ADMIN	2,349,943	2,513,663	2,400,000	2,500,000	4.17%	2,500,000	0.00%
108	SUPPLEMENTAL RETIREMENT	BENEFITS	30,033	31,932	31,000	32,000	3.23%	32,000	0.00%
241	AIR QUALITY MGMT DIST	HR ADMIN	12,709	11,833	16,000	16,000	0.00%	16,000	0.00%
		TOTAL OTHER FUNDS	**9,730,117**	**9,391,234**	**9,396,170**	**9,468,580**	**0.77%**	**9,307,100**	**-1.71%**
		TOTAL HUMAN RESOURCES	**10,815,019**	**10,373,786**	**10,552,635**	**10,646,580**	**0.89%**	**10,498,130**	**-1.39%**
		Total Budgeted Full-Time Positions	9.00	9.00	9.00	9.00	0.00%	9.00	0.00%
		Total Budgeted Part-Time Positions	1.00	0.00	0.00	0.00	0.00%	0.00	0.00%

Division Budget Summary

Department: HUMAN RESOURCES | **Fund Title: GENERAL FUND**

Division: HR ADMIN | **Fund Number: 101**

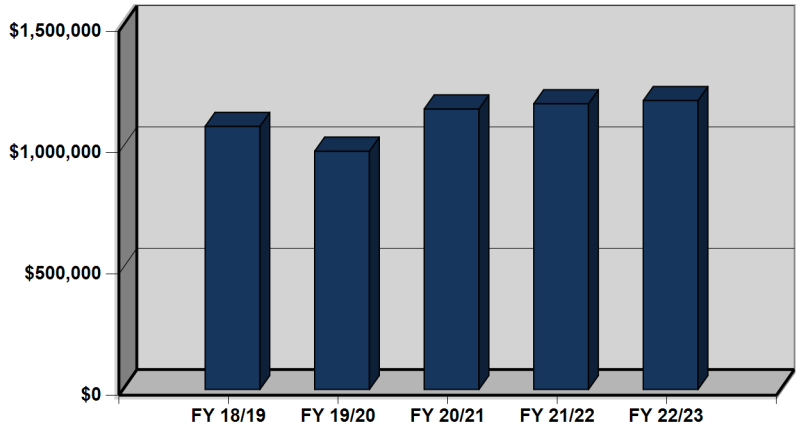
Mission Statement:

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

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$903,922	$864,509	$920,015	$940,650	2.24%	$953,680	1.39%
OPERATING COSTS	$63,508	$63,957	$88,000	$88,130	0.15%	$88,130	0.00%
CONTRACTUAL SERVICES	$89,612	$28,186	$122,550	$122,550	0.00%	$122,550	0.00%
INTERNAL SERVICES CHARGES	$27,860	$25,900	$25,900	$26,670	2.97%	$26,670	0.00%
Total Expenditures	$1,084,902	$982,552	$1,156,465	$1,178,000	1.86%	$1,191,030	1.11%
Annual Percentage Change		-9.43%	17.70%	1.86%		2.99%	
Budgeted Staffing Level (FTEs)	7.50	7.50	7.50	7.50		7.50	
Budgeted Staffing Level (PT FTEs)	1.00	0.00	0.00	0.00		0.00	

Division Budget Summary

Department: HUMAN RESOURCES

Fund Title: SELF-INSURANCE

Division: HR ADMIN

Fund Number: 106

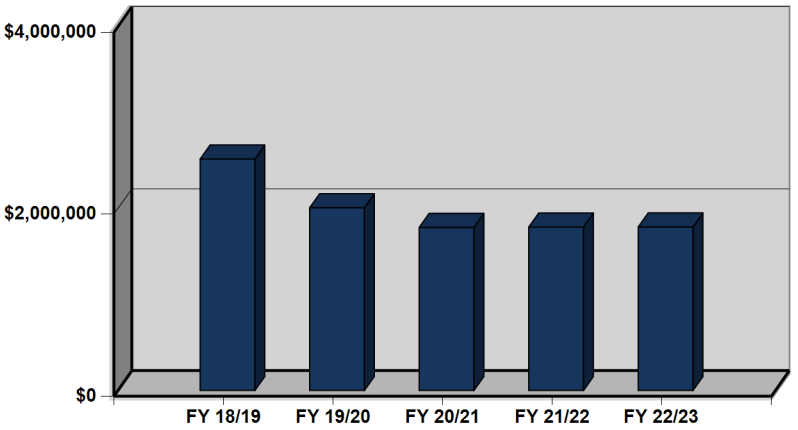
Mission Statement:

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

Selected Service Objectives:

• Maintain compliance with Workers` 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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$142,391	$126,544	$127,610	$130,490	2.26%	$132,250	1.35%
OPERATING COSTS	$1,701,904	$1,131,860	$857,500	$857,500	0.00%	$857,500	0.00%
CONTRACTUAL SERVICES	$699,970	$750,789	$802,000	$802,000	0.00%	$802,000	0.00%
INTERNAL SERVICES CHARGES	$0	$0	$6,100	$6,750	10.66%	$6,750	0.00%
Total Expenditures	$2,544,265	$2,009,193	$1,793,210	$1,796,740	0.20%	$1,798,500	0.10%
Annual Percentage Change		-21.03%	-10.75%	0.20%		0.30%	
Budgeted Staffing Level (FTEs)	0.75	0.75	0.75	0.75		0.75	

Division Budget Summary

Department: HUMAN RESOURCES

Fund Title: SELF-INSURANCE

Division: BENEFITS

Fund Number: 106

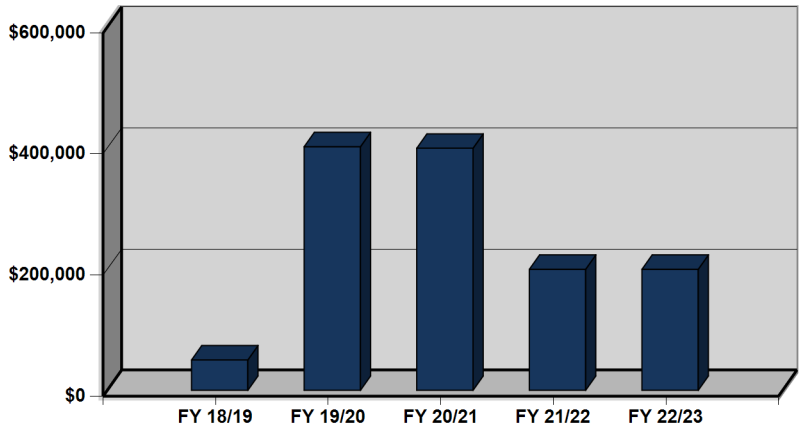
Mission Statement:

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

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$50,281	$402,488	$400,000	$200,000	-50.00%	$200,000	0.00%
Total Expenditures	$50,281	$402,488	$400,000	$200,000	-50.00%	$200,000	0.00%
Annual Percentage Change		700.47%	-0.62%	-50.00%		-50.00%	
Budgeted Staffing Level (FTEs)	0.00	0.00	0.00	0.00		0.00	

Division Budget Summary

Department: HUMAN RESOURCES

Fund Title: SELF-INSURANCE

Division: RISK MANAGEMENT

Fund Number: 106

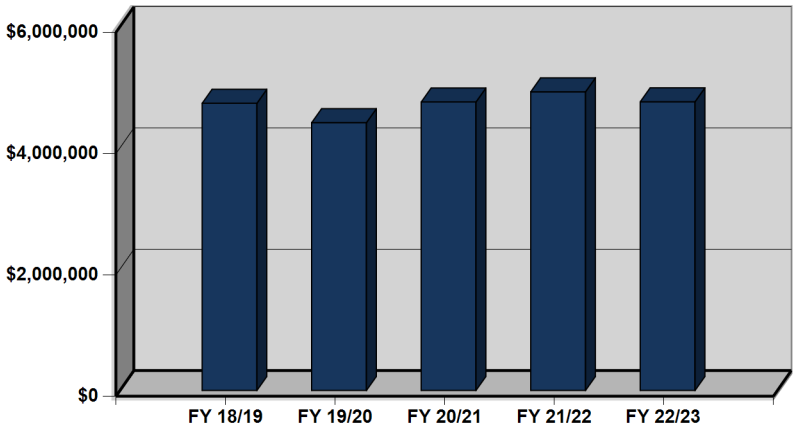
Mission Statement:

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

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$142,391	$126,544	$127,610	$130,490	2.26%	$132,250	1.35%
OPERATING COSTS	$1,724,513	$1,521,532	$2,017,000	$2,017,000	0.00%	$2,017,000	0.00%
CONTRACTUAL SERVICES	$2,867,832	$2,767,310	$2,611,350	$2,776,350	6.32%	$2,611,350	-5.94%
Total Expenditures	$4,734,736	$4,415,386	$4,755,960	$4,923,840	3.53%	$4,760,600	-3.32%
Annual Percentage Change		-6.74%	7.71%	3.53%		0.10%	
Budgeted Staffing Level (FTEs)	0.75	0.75	0.75	0.75		0.75	

Division Budget Summary

Department: HUMAN RESOURCES

Fund Title: RETIREE MEDICAL BENEFITS

Division: HR ADMIN

Fund Number: 107

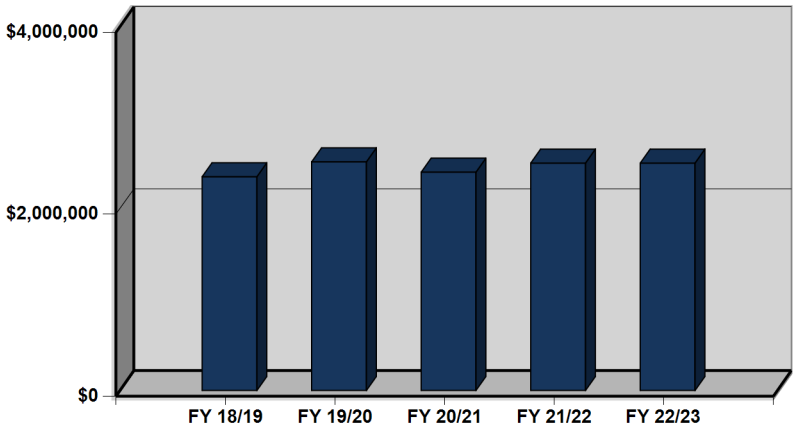
Mission Statement:

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

Selected Service Objectives:

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$2,349,943	$2,513,663	$2,400,000	$2,500,000	4.17%	$2,500,000	0.00%
Total Expenditures	$2,349,943	$2,513,663	$2,400,000	$2,500,000	4.17%	$2,500,000	0.00%
Annual Percentage Change		6.97%	-4.52%	4.17%		4.17%	

Division Budget Summary

Department: HUMAN RESOURCES

Fund Title: SUPPLEMENTAL RETIREMENT

Division: BENEFITS

Fund Number: 108

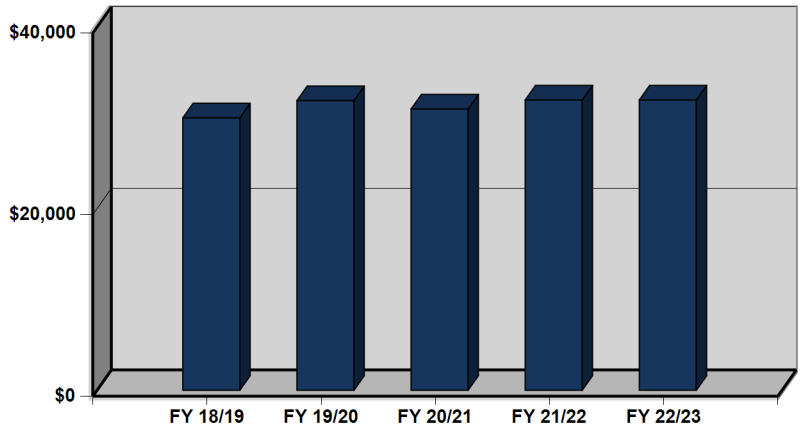
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$30,033	$31,932	$31,000	$32,000	3.23%	$32,000	0.00%
Total Expenditures	$30,033	$31,932	$31,000	$32,000	3.23%	$32,000	0.00%
Annual Percentage Change		6.32%	-2.92%	3.23%		3.23%	

Division Budget Summary

Department: HUMAN RESOURCES | **Fund Title: AIR QUALITY MGMT DIST**

Division: HR ADMIN | **Fund Number: 241**

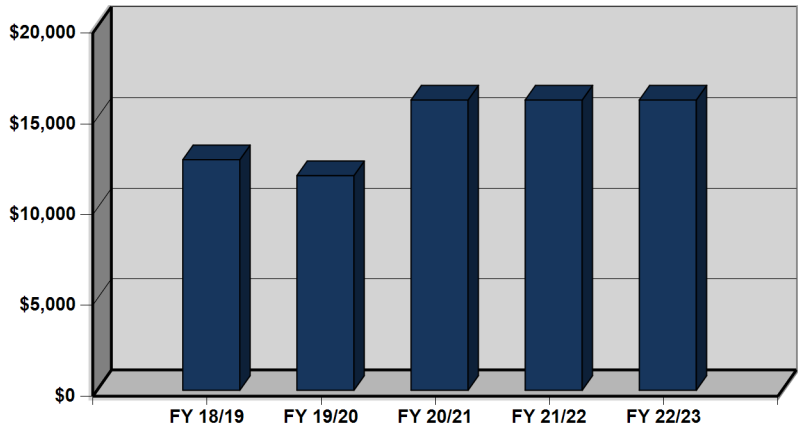
Mission Statement:

To improve air quality for the community by reducing mobile source emissions caused by employee commuting.

Selected Service Objectives:

• To maintain compliance with Air Quality Management District (AQMD) mandates
• To increase vehicle ridership by promoting carpooling
• To decrease the number of vehicle trips by promoting walking, biking, and public transit as an alternative means of getting to work

Five-Year Expenditures



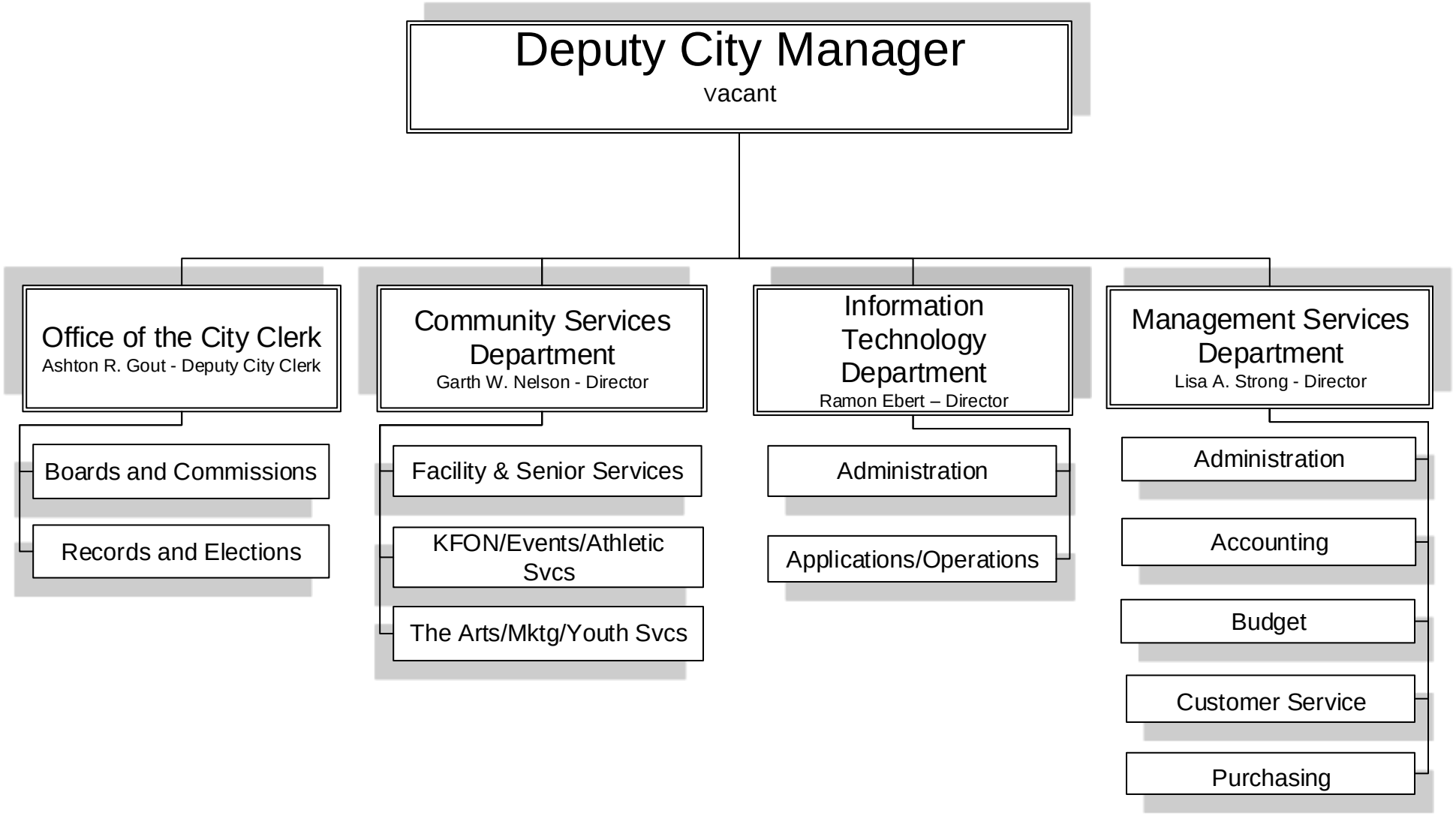
Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$12,709	$11,833	$16,000	$16,000	0.00%	$16,000	0.00%
Total Expenditures	$12,709	$11,833	$16,000	$16,000	0.00%	$16,000	0.00%
Annual Percentage Change		-6.90%	35.22%	0.00%		0.00%	

2021/2022 and 2022/2023 Organizational Chart

Administrative Services Organization

Effective 7/1/2021
Budgeted 105 FTE Positions
Budgeted 390 Part-Time Positions





Administrative Services Organization

Fiscal Years 2021-22 and 2022-23

Overview

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

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

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

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

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

The mission of the **Management Services 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	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
ADMINISTRATIVE SERVICES								
	ADMINISTRATIVE SERVICES ADMIN	1,724,475	2,027,506	1,043,183	425,970	-59.17%	328,700	-22.83%
	OFFICE OF THE CITY CLERK	808,561	752,636	906,078	795,570	-12.20%	818,490	2.88%
	COMMUNITY SERVICES	15,348,652	13,743,032	14,822,313	16,873,610	13.84%	18,763,780	11.20%
	INFORMATION TECHNOLOGY	8,318,882	9,164,404	12,806,793	9,109,270	-28.87%	9,117,880	0.09%
	MANAGEMENT SERVICES	7,181,944	8,714,697	19,226,116	7,677,240	-60.07%	7,755,790	1.02%
TOTAL ADMINISTRATIVE SERVICES ORGANIZATION		33,382,515	34,402,274	48,804,485	34,881,660	-28.53%	36,784,640	5.46%
Total Budgeted Full-Time Personnel		100.30	102.30	101.15	101.00	-0.15%	101.00	0.00%
Total Budgeted Part-Time Personnel		467.00	483.00	435.00	390.00	-10.34%	390.00	0.00%

2021/2022 and 2022/2023 Organizational Chart

Administrative Services

Effective 7/1/2021
Budgeted 1 FTE Position

Deputy City Manager

Vacant



Administrative Services

Fiscal Years 2021-22 and 2022-23

Overview

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

This department is currently in transition.

Goals & Performance Measures

	Department Goals	City Council Goal
1		
2		
3		
4		

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal

Accomplishments

Community Senior Center

Community Senior Center







The Community Senior Center has many rooms designed to meet and exceed the needs of the City's residents and seniors, including rooms where the community can participate in classes and leisure activities.

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
ADMINISTRATIVE SERVICES ADMIN									
101	GENERAL FUND	ADMINISTRATIVE SVCS ADMIN	1,021,957	1,371,369	308,500	425,970	38.08%	328,700	-22.83%
101	GENERAL FUND	ECONOMIC DEVELOPMENT	290,964	564,301	0	0	N/A	0	N/A
		TOTAL GENERAL FUND	**1,312,921**	**1,935,670**	**308,500**	**425,970**	**38.08%**	**328,700**	**-22.83%**
104	OFFICE OF EMERGENCY SVCS	ADMINISTRATIVE SVCS ADMIN	0	0	95,683	0	-100.00%	0	N/A
110	GF OPERATING PROJECTS	ADMINISTRATIVE SVCS ADMIN	3,265	3,669	0	0	N/A	0	N/A
241	AIR QUALITY MGMT DIST	ECONOMIC DEVELOPMENT	1,000	2,000	12,500	0	-100.00%	0	N/A
601	CAPITAL REINVESTMENT	ADMINISTRATIVE SVCS ADMIN	7,289	(13,832)	1,500	0	-100.00%	0	N/A
601	CAPITAL REINVESTMENT	ECONOMIC DEVELOPMENT	400,000	100,000	625,000	0	-100.00%	0	N/A
		TOTAL OTHER FUNDS	**411,554**	**91,836**	**734,683**	**0**	**-100.00%**	**0**	**N/A**
		TOTAL ADMINISTRATIVE SERVICES ADMIN	**1,724,475**	**2,027,506**	**1,043,183**	**425,970**	**-59.17%**	**328,700**	**-22.83%**
		Total Budgeted Full-Time Positions	2.30	2.30	1.15	1.00	-13.04%	1.00	0.00%
		Total Budgeted Part-Time Positions	2.00	2.00	0.00	0.00	0.00%	0.00	0.00%

Division Budget Summary

Department: ADMINISTRATIVE SERVICES ADMIN | **Fund Title: GENERAL FUND**

Division: ADMINISTRATIVE SVCS ADMIN | **Fund Number: 101**

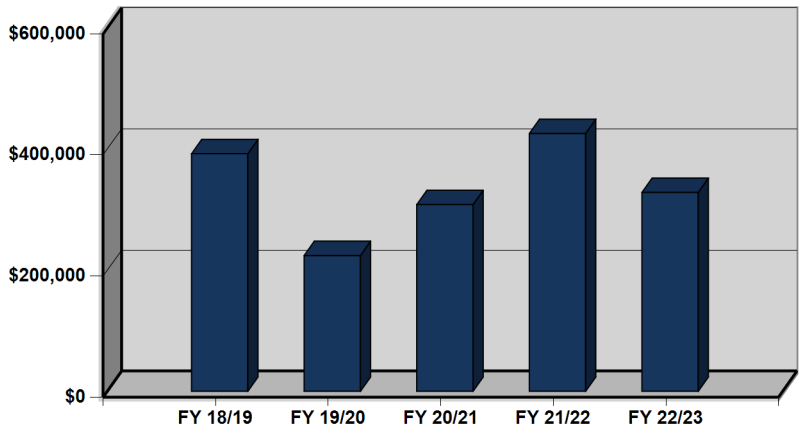
Mission Statement:

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

Five-Year Expenditures



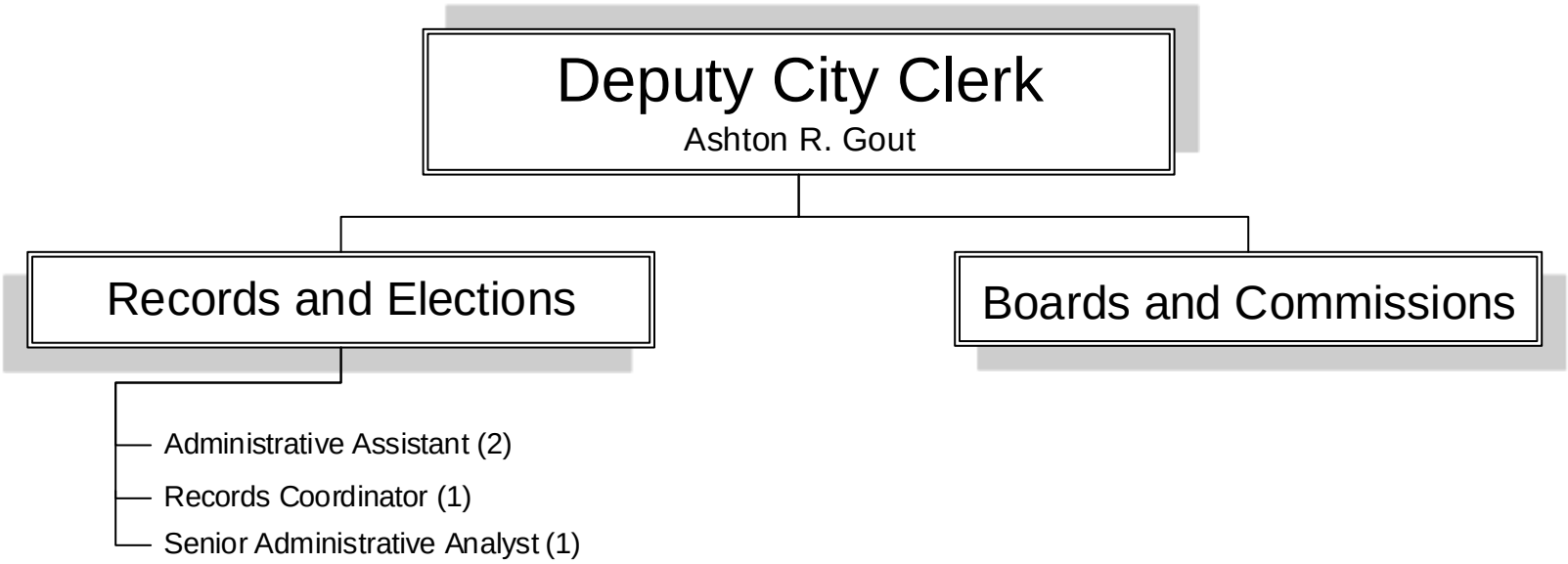
Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$342,446	$219,445	$294,340	$404,250	37.34%	$306,980	-24.06%
OPERATING COSTS	$6,542	$1,164	$9,600	$6,000	-37.50%	$6,000	0.00%
CONTRACTUAL SERVICES	$32,500	$2,750	$3,500	$7,100	102.86%	$7,100	0.00%
INTERNAL SERVICES CHARGES	$11,040	$1,060	$1,060	$8,620	713.21%	$8,620	0.00%
Total Expenditures	$392,528	$224,419	$308,500	$425,970	38.08%	$328,700	-22.83%
Annual Percentage Change		-42.83%	37.47%	38.08%		6.55%	
Budgeted Staffing Level (FTEs)	1.30	1.30	1.15	1.00		1.00	

2021/2022 and 2022/2023 Organizational Chart

Office of the City Clerk

Effective 7/1/2021
Budgeted 5 FTE Positions
Budgeted 2 Part-Time Positions





Office of the City Clerk

Fiscal Years 2021-22 and 2022-23

Overview

City Clerk's Office

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

Boards and Commissions

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

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

Goals & Performance Measures

	Department Goals	City Council Goal
1	Proactively process agreements, resolutions, ordinances and claims in a formal and timely manner	2
2	Complete written procedures manual for day-to-day operations of the City Clerk's Office	2
3	Ensure completion of Public Record Requests as established by California State Law	4
4	Ensure City and Commission compliance with Brown Act and Fair Political Practice Commission regulations	2,4



Office of the City Clerk

Fiscal Year 2021-22 and 2022-23

Goals & Performance Measures - continued

	Department Goals	City Council Goal
5	Continue to work with Information Technology to provide a public records self-service portal for Ordinances, Resolutions and Minutes	4
6	Continue to manage Centralized Records Center to scan and index all City records	3
7	Monitor City Clerk, City Manager, Elected Official, and Board and Commission's web pages to ensure that information is accurate and up to date	2,4,8

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To expeditiously process all contracts, resolutions, ordinances and claims:					
Number of resolutions processed	150	165	157	161	1
Number of ordinances processed	28	35	31	33	1
Number of claims processed	113	98	100	99	1
To ensure that public record requests are processed expeditiously and adhere to the parameters established by State Law:					
Percent of public record requests and subpoenas completed within 10 days	99%	98%	100%	100%	3
To ensure compliant notice of City and Commission meetings:					
Percent of compliant City entity meeting agenda postings	100%	100%	100%	100%	4
Percent of compliant Commission meeting agenda postings	100%	100%	100%	100%	4
To distribute City Council agenda packets in a timely manner:					
Number of City Council agendas prepared Thursday preceding meeting	21	20	20	21	6



Office of the City Clerk

Fiscal Year 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To scan and index City documents into Laserfiche:					
Number of records scanned and indexed	86,755	90,000	50,000	50,000	7

Accomplishments

- Conducted the November 2020 General Municipal Election for District 2 and District 3
- In conjunction with IT Department, implemented a new Agenda Management System, Granicus Legistar
- Continued to facilitate Centralized Scan Center and worked with various departments to scan and index permanent and current records
- Completed scanning and indexing of official agreements, resolutions, ordinances and minutes to maintain current records
- Implemented quarterly updates of the City's Municipal Code
- Completed annual filings for Fair Political Practices Commission (FPPC) Forms 700 and Campaign Statements
- Provided excellent internal and external customer service and information to the public
- Improved accuracy and timely preparation of agendas and minutes
- Received and responded to 708 requests for public records
- Successfully conducted City Council and Commission meetings via virtual meeting

Friday Night Pool Party

Friday Night Pool Party





Get ready for some weekly, poolside fun! Join us every Friday at Heritage Pool for a themed pool party.
Each week dress up according to the theme and enjoy a swim in the pool plus games, activities and a movie every other week.

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
OFFICE OF THE CITY CLERK									
101	GENERAL FUND	RECORDS AND ELECTIONS	783,821	728,101	874,698	763,860	-12.67%	786,780	3.00%
101	GENERAL FUND	BOARDS AND COMMISSIONS	24,741	24,535	31,380	31,710	1.05%	31,710	0.00%
		TOTAL GENERAL FUND	**808,561**	**752,636**	**906,078**	**795,570**	**-12.20%**	**818,490**	**2.88%**
		TOTAL OFFICE OF THE CITY CLERK	**808,561**	**752,636**	**906,078**	**795,570**	**-12.20%**	**818,490**	**2.88%**
		Total Budgeted Full-Time Positions	5.00	5.00	5.00	5.00	0.00%	5.00	0.00%
		Total Budgeted Part-Time Positions	2.00	2.00	2.00	2.00	0.00%	2.00	0.00%

Division Budget Summary

Department: OFFICE OF THE CITY CLERK

Fund Title: GENERAL FUND

Division: RECORDS AND ELECTIONS

Fund Number: 101

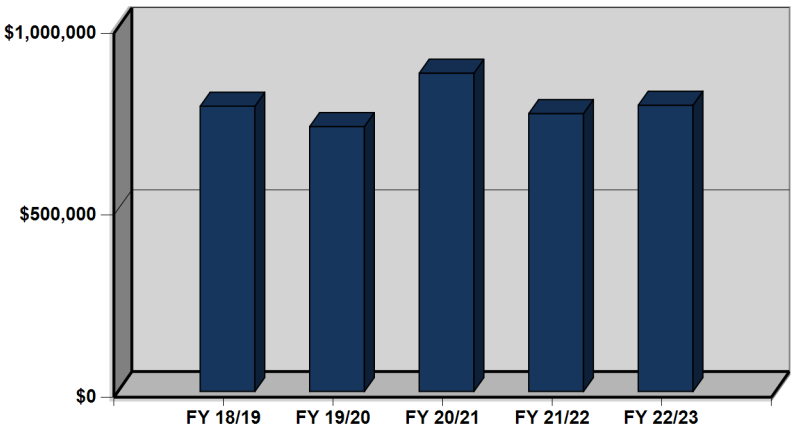
Mission Statement:

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 expand knowledge in the area of the Optical Disk Imaging System
• To work with the Technology Services Department in providing documents of the City`s website
• To work with Risk Management and the City Attorney regarding liability claims and subpoenas filed with the City
• To provide election support in conjunction with the San Bernardino County Registrar`s Office
• To prepare a concise and well-ordered City Council agenda packet in a timely manner

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$588,921	$619,657	$649,610	$658,160	1.32%	$681,080	3.48%
OPERATING COSTS	$76,440	$72,312	$69,470	$72,700	4.65%	$72,700	0.00%
CONTRACTUAL SERVICES	$99,900	$18,512	$137,998	$14,730	-89.33%	$14,730	0.00%
INTERNAL SERVICES CHARGES	$18,560	$17,620	$17,620	$18,270	3.69%	$18,270	0.00%
Total Expenditures	$783,821	$728,101	$874,698	$763,860	-12.67%	$786,780	3.00%
Annual Percentage Change		-7.11%	20.13%	-12.67%		-10.05%	
Budgeted Staffing Level (PT FTEs)	2.00	2.00	2.00	2.00		2.00	

Division Budget Summary

Department: OFFICE OF THE CITY CLERK | **Fund Title: GENERAL FUND**

Division: BOARDS AND COMMISSIONS | **Fund Number: 101**

Mission Statement:

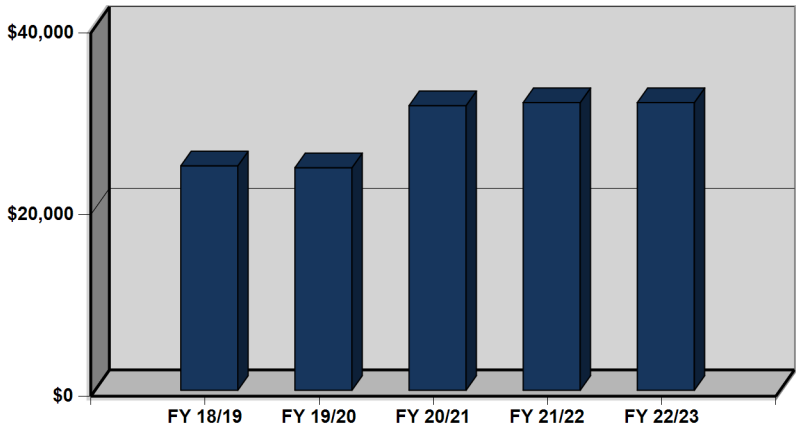
To create a well-planned community, promote and participate in activities which benefit the citizens of the City of Fontana.

Selected Service Objectives:

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

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$22,906	$23,705	$29,000	$29,280	0.97%	$29,280	0.00%
OPERATING COSTS	$964	$0	$1,550	$1,600	3.23%	$1,600	0.00%
INTERNAL SERVICES CHARGES	$870	$830	$830	$830	0.00%	$830	0.00%
Total Expenditures	$24,741	$24,535	$31,380	$31,710	1.05%	$31,710	0.00%
Annual Percentage Change		-0.83%	27.90%	1.05%		1.05%	
Budgeted Staffing Level (FTEs)	5.00	5.00	5.00	5.00		5.00	

Movie Mondays

Movie Mondays



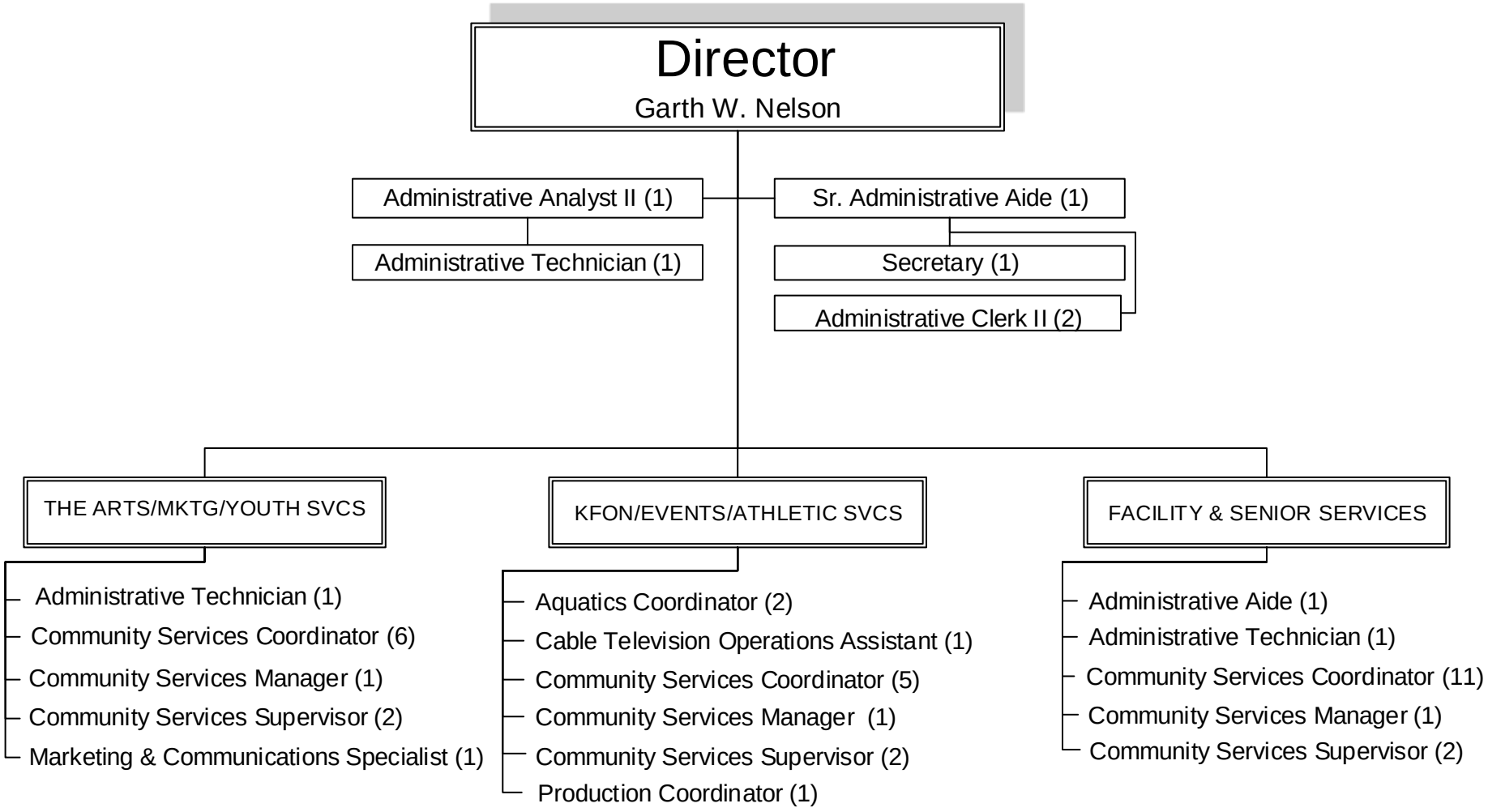


Every week is a different park and a different movie.
Don’t forget the popcorn!

2021/2022 and 2022/2023 Organizational Chart

Community Services

Effective 7/1/2021
Budgeted 46 FTE Positions
Budgeted 382 Part-Time Positions





Community Services

Fiscal Years 2021-22 and 2022-23

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, The Arts/Marketing/Youth Services, KFON/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 59 sports fields, 45 parks, 12 community centers, 7 miles of Pacific Electric Trail, 5 aquatic pool, waterslide, and splash pad centers, 4 outdoors sports pavilions and fitness circuits, 3 indoor fitness centers, 3 outdoor amphitheaters, 2 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 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To increase participation in classes (only) offered:					
Total number of participants in all classes	14,557	548	15,150	19,150	1-6
Total number in attendance for all classes	49,603	2,192	50,500	66,400	1-6



Community Services

Fiscal Years 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To inform community of projects, developments and programs:					
Number of Community Services Department Facebook, Instagram, and Twitter post engagement	183,000	200,000	210,000	220,000	6
Number of department 'GovDelivery' subscribers	9,200	11,000	11,200	11,500	6
Number of department 'GovDelivery' email distributions	25	30	35	40	6
Number of marketing campaigns	15	25	30	40	6
Number of press releases sent to publications and media outlets	27	30	30	30	6
Number of community events attended to conduct outreach and promotion of CSD programs, services and resources	15	20	25	25	6
To increase private rentals at pools, neighborhood, and community centers:					
Total number of overall rentals	1,358	469	1,380	1,975	1,2,6,9
To provide quality senior services:					
Total number of meals served	59,508	111,000	64,000	46,000	1,5
Total number of seniors transported (one-way trips)	24,902	2,400	23,000	35,000	1
To provide health & fitness education info to community:					
Total number of clients receiving health and fitness information	66,261	48,087	69,500	72,000	5,6
Provide health & wellness education and classes to the community through the Walking Club, Cooking Class, recreation classes, and Employee Wellness Program	3,541	3,239	5,000	5,100	5
Total participants utilizing fitness rooms	14,379	0	15,600	17,200	1,5
To provide appropriate, accessible cultural arts programs/svcs:					
Total number of cultural arts program participants	36,472	3,132	15,000	30,000	1
To increase community/corporate partnerships:					
Number of partnerships developed	253	67	153	255	3



Community Services

Fiscal Years 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To provide aquatics programming to the community:					
Total number of participants in all aquatic classes	4,622	0	4,000	8,550	1,5
Total number of participants in all aquatic activities	36,171	9,000	30,000	63,000	1,5
To provide social and educational programs:					
Number of preschool students in City programs	2,502	0	2,500	3,300	1-6,8
Number of youth served in Fontana Extended Learning Program	316,367	105,154	395,899	450,000	1-3,5,7,8
Number of participants in environmental programs (urban ecology school visitors)	6,321	7,000	7,200	7,200	1-2
To provide quality City-wide, co-sponsored and recreational events to the community:					
Number of recreational events offered to the community	75	40	200	200	1-4,6
To provide quality audio-visual support (K-FON) to the community:					
Total number of community programs aired	150	175	175	180	6
To increase participation in sports:					
Number of participants in pee wee and youth sports programs	1,397	0	3,000	3,500	1,5
Number of adult teams in adult sport programs	64	0	125	150	1,5
To increase participation in youth camps:					
Total number of participants registered in camps	1,752	223	1,750	3,300	1-3



Community Services

Fiscal Years 2021-22 and 2022-23

Accomplishments

- Completed more than 12,000 phone calls to senior members including wellness checks, information and referral services regarding social services and information on COVID-19 Testing and vaccinations
- Developed and implemented drive-up events and programming for the senior community hosting 113 events/activities with over 3,000 seniors in attendance
- Developed and implemented virtual programming for our special needs population with over 20 social events and over 500 attendance
- Partnered with San Bernardino County to offer COVID-19 Testing at Jessie Turner Center and Jack Bulik Center with over 300 co-sponsored rentals days and over 135,000 people tested for COVID-19
- Partnered with San Bernardino County to host polling center at Heritage Neighborhood Center with over 1,400 people voting at this location over a 4-day span from October 31, 2020-November 3, 2020
- Partnered with American Red Cross to host 8 Blood Drives at Don Day Center and Lewis Library and Technology Center for a total of 240 people donating blood
- Held 12 virtual Fontana Walks! Community walking events and reached 9.3 billion steps since inception
- Distributed monthly health and wellness newsletters to over 3,000 subscribers
- KFON successfully produced and aired 52 episodes of the Mayor's Weekly COVID-19 Community Updates
- Special events hosted 7 drive-in movies with over 1,050 total residents participating
- Issued over 1,200 Athletic Field permits to football, indoor/outdoor soccer, baseball, and softball organizations
- Allocated over 19,000 hours of field space to sports-related user groups and provided oversight for all Field and Shelter permits through the Field Management Program
- Aquatic programming served over 9,000 participants including drop-in programs and Fontana Aquatics Club - The Seahorses
- Received California Parks and Recreation Society Award for Dodgers Dreamfield 31
- Partnered with Dodgers Foundation to provide 500 packages of school supplies
- Awarded $3,845,890 Proposition 49 After-School Education & Safety (ASES) grant to support out-of-school-time programs at elementary and middle schools in the Fontana Unified School District
- Fontana Extended Learning Program serviced an average of 690 students daily: over 100,000 youth annually
- The Mayor's Youth Advisory Council had 46 members that volunteered over 700 hours organizing a variety of events



Community Services

Fiscal Years 2021-22 and 2022-23

Accomplishments - continued

- Hosted Virtual Arts Appreciation Week in July in lieu of the Fontana Arts Festival. Arts Appreciation Week offered a variety of art demonstrations/instruction videos, live virtual meet the artist sessions with performance/demonstrations, a virtual Kids Korner with at-home activities, virtual art gallery, and interactive contests
- The Art Depot is estimated to host 27 Youth Paint Night events (Kid's, Little Tykes and Teen Paint Nights, Make & Create), with 360 participants
- The Art Depot Gallery continued expanding to include a Virtual Imagination Studio Program virtually visiting school sites for an estimated total of 23 school visits and 1,950 participants
- The Art Depot Gallery virtually visited 28 FUSD elementary and 5 middle schools through the Leading Educational Arts Program offered in conjunction with the After-School Program. L.E.A.P host 132 school virtual visits with an estimated total of approximately 1,850 students participating
- Fontana Arts combined with other divisions to offer Virtual Summer Camp over a 14 week period
- Distributed 30 bilingual press releases notifying the public of City's virtual programs/events
- Community Services Department provides news and updates via "GovDelivery" email to 11,000 subscribers
- Distributed 30 "Gov Delivery" news announcements including CSD's monthly email newsletter, FELP news and Healthy Fontana news
- Promoted the department on the City's Facebook, Instagram and Twitter sites with over 700 CSD-related posts which received 200,00 engagements (total number of likes, reactions, and shares across Facebook, Instagram and Twitter for the City of Fontana)
- Promoted 20 new virtual events and programs including citywide Scavenger Hunts, 4th of July Food Contest, Drive-In Movie Nights, Virtual Fontana Walks, Virtual Spring and Summer Camps, Virtual Arts Festival, Halloween Festivities and Senior Center Drive Through Events. These virtual events utilized the City's Social Media Channels to promote and encourage participation. Most events offered a contest component- ex: three randomly selected contestants who submitted photos or responded to social media posts in Scavenger Hunt won a gift card

Summer Camps

Summer Camps







Fontana's eight summer day camps offer many fun and educational activities in a safe and supervised environment.
Campers will experience nature walks, arts & crafts, swimming, sports, interactive games, computer time and many other daily activities.

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
COMMUNITY SERVICES									
101	GENERAL FUND	COMMUNITY SVCS ADMIN	1,297,079	1,385,293	1,751,265	1,683,830	-3.85%	1,737,280	3.17%
101	GENERAL FUND	THE ARTS/MKTNG/YOUTH SVCS	2,007,187	1,802,182	1,614,080	2,102,600	30.27%	2,396,920	14.00%
101	GENERAL FUND	FACILITY & SENIOR SVCS	4,528,079	4,063,473	3,619,740	5,044,370	39.36%	5,763,300	14.25%
101	GENERAL FUND	KFON/EVENTS/ATHLETIC SVCS	4,147,734	3,503,314	2,988,910	4,210,000	40.85%	5,036,260	19.63%
		TOTAL GENERAL FUND	**11,980,078**	**10,754,262**	**9,973,995**	**13,040,800**	**30.75%**	**14,933,760**	**14.52%**
105	KFON	KFON/EVENTS/ATHLETIC SVCS	143,429	129,583	255,900	254,540	-0.53%	254,540	0.00%
110	GF OPERATING PROJECTS	FACILITY & SENIOR SVCS	0	0	98,900	0	-100.00%	0	N/A
282	SOLID WASTE MITIGATION	KFON/EVENTS/ATHLETIC SVCS	34,986	29,888	44,960	46,480	3.38%	50,150	7.90%
301	GRANTS	THE ARTS/MKTNG/YOUTH SVCS	0	37,950	60,070	0	-100.00%	0	N/A
301	GRANTS	FACILITY & SENIOR SVCS	46,024	5,834	303,081	0	-100.00%	0	N/A
301	GRANTS	KFON/EVENTS/ATHLETIC SVCS	0	0	0	0	N/A	0	N/A
362	CDBG	THE ARTS/MKTNG/YOUTH SVCS	71,020	0	0	0	N/A	0	N/A
385	AFTER SCHOOL PROGRAM	THE ARTS/MKTNG/YOUTH SVCS	3,073,116	2,785,514	4,085,407	3,531,790	-13.55%	3,525,330	-0.18%
		TOTAL OTHER FUNDS	**3,368,574**	**2,988,770**	**4,848,318**	**3,832,810**	**-20.95%**	**3,830,020**	**-0.07%**
		TOTAL COMMUNITY SERVICES	**15,348,652**	**13,743,032**	**14,822,313**	**16,873,610**	**13.84%**	**18,763,780**	**11.20%**
		Total Budgeted Full-Time Positions	46.00	46.00	46.00	46.00	0.00%	46.00	0.00%
		Total Budgeted Part-Time Positions	457.00	474.00	426.00	382.00	-10.33%	382.00	0.00%

Division Budget Summary

Department: COMMUNITY SERVICES | **Fund Title: GENERAL FUND**

Division: COMMUNITY SVCS ADMIN | **Fund Number: 101**

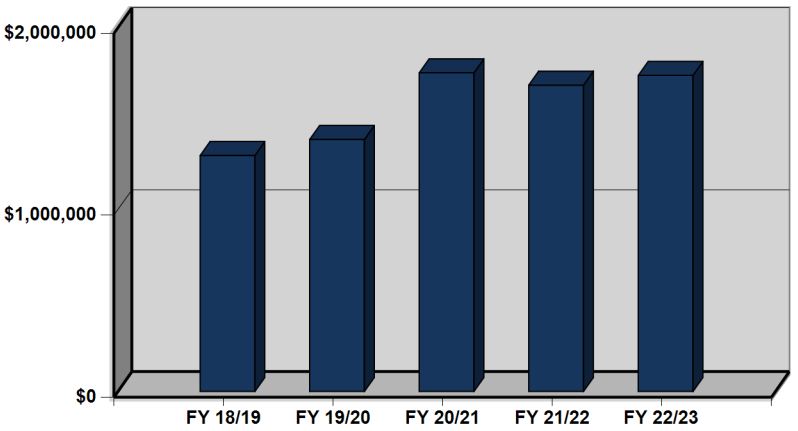
Mission Statement:

To respond to the needs of the community for recreational, cultural and other human services related programs. The Department will achieve this mission through the development and administration of diversified recreational and cultural programs which are incorporated into community and neighborhood centers, senior citizen activities, after school programs, sports programs, health & wellness, and special community events.

Selected Service Objectives:

• To create activities that will emphasize positive alternatives for youth, reducing alienation and anti-social behavior
• To provide children`s programs, contract instructional classes, senior programming, activities for the developmentally disabled, outdoor nature programs and cultural events
• To provide arts programming for youth in the community
• To implement the City`s work plan for the enhancement of community service programming
• To prioritize grant writing efforts for additional resource opportunities

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$774,862	$820,571	$1,017,775	$847,660	-16.71%	$866,140	2.18%
OPERATING COSTS	$62,883	$90,707	$125,130	$125,130	0.00%	$125,130	0.00%
CONTRACTUAL SERVICES	$35,974	$16,120	$13,840	$13,840	0.00%	$13,840	0.00%
INTERNAL SERVICES CHARGES	$423,360	$431,610	$514,520	$670,040	30.23%	$670,040	0.00%
CAPITAL EXPENDITURE	$0	$26,286	$80,000	$27,160	-66.05%	$62,130	128.76%
Total Expenditures	$1,297,079	$1,385,293	$1,751,265	$1,683,830	-3.85%	$1,737,280	3.17%
Annual Percentage Change		6.80%	26.42%	-3.85%		-0.80%	
Budgeted Staffing Level (FTEs)	7.00	7.00	7.00	7.00		7.00	
Budgeted Staffing Level (PT FTEs)	0.00	1.00	1.00	1.00		1.00	

Division Budget Summary

Department: COMMUNITY SERVICES | **Fund Title: GENERAL FUND**

Division: THE ARTS/MKTNG/YOUTH SVCS | **Fund Number: 101**

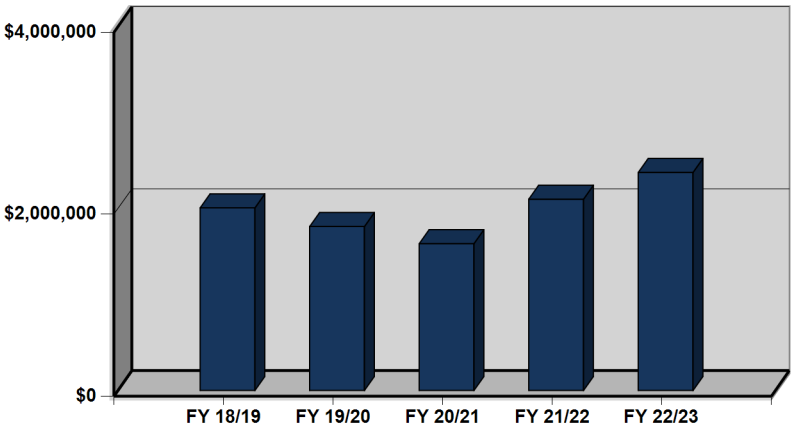
Mission Statement:

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

Selected Service Objectives:

• To continue to integrate cultural arts into existing Community Services Department programs, services and facilities for optimal public exposure to the arts and maximized use of facilities
• To collaborate/coordinate with other local/regional arts providers to optimize services
• To enhance marketing efforts to increase awareness and involvement of programs and services
• Camps
• To provide an after school program
• To provide a variety of Youth, educational, enrichment, and recreation programs

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$1,300,599	$1,213,172	$1,157,200	$1,466,920	26.76%	$1,637,040	11.60%
OPERATING COSTS	$191,155	$150,383	$158,580	$214,450	35.23%	$237,690	10.84%
CONTRACTUAL SERVICES	$470,503	$394,067	$253,740	$379,630	49.61%	$480,590	26.59%
INTERNAL SERVICES CHARGES	$44,930	$44,560	$44,560	$41,600	-6.64%	$41,600	0.00%
Total Expenditures	$2,007,187	$1,802,182	$1,614,080	$2,102,600	30.27%	$2,396,920	14.00%
Annual Percentage Change		-10.21%	-10.44%	30.27%		48.50%	
Budgeted Staffing Level (FTEs)	8.00	8.00	8.00	8.00		8.00	
Budgeted Staffing Level (PT FTEs)	25.00	32.00	22.00	17.00		17.00	

Division Budget Summary

Department: COMMUNITY SERVICES | **Fund Title: GENERAL FUND**

Division: FACILITY & SENIOR SVCS | **Fund Number: 101**

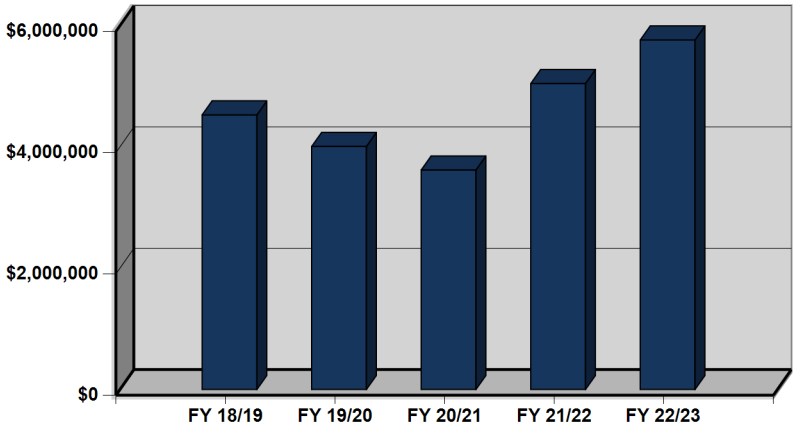
Mission Statement:

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

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$3,482,295	$3,182,254	$3,001,540	$4,112,060	37.00%	$4,702,000	14.35%
OPERATING COSTS	$438,901	$343,115	$359,000	$445,860	24.19%	$447,060	0.27%
CONTRACTUAL SERVICES	$492,603	$368,133	$145,210	$369,850	154.70%	$497,640	34.55%
INTERNAL SERVICES CHARGES	$114,280	$113,990	$113,990	$116,600	2.29%	$116,600	0.00%
Total Expenditures	$4,528,079	$4,007,492	$3,619,740	$5,044,370	39.36%	$5,763,300	14.25%
Annual Percentage Change		-11.50%	-9.68%	39.36%		59.22%	
Budgeted Staffing Level (FTEs)	16.00	16.00	16.00	16.00		16.00	
Budgeted Staffing Level (PT FTEs)	135.00	150.00	142.00	129.00		129.00	

Division Budget Summary

Department: COMMUNITY SERVICES | **Fund Title: GENERAL FUND**

Division: KFON/EVENTS/ATHLETIC SVCS | **Fund Number: 101**

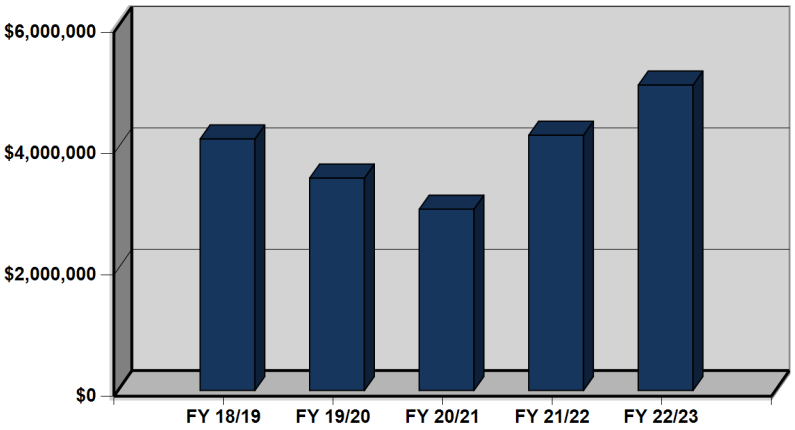
Mission Statement:

To provide programs and services that promote Community unity through sports, aquatics, events, partnerships, and environmental education.

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 provide aquatic and field rental opportunities city-wide
• To provide a variety of special events including Fontana Days Half Marathon, Festival of Winter, Arts Festival, July 4th, Summer Concerts, and specialty events
• To educate urban ecology through hands-on place-based learning
• To promote programs, services, and communication utilizing KFON community television
• To obtain and develop community and business partnerships

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$3,051,705	$2,533,273	$2,313,450	$3,154,050	36.34%	$3,755,340	19.06%
OPERATING COSTS	$378,285	$324,027	$228,310	$369,390	61.79%	$444,060	20.21%
CONTRACTUAL SERVICES	$624,844	$552,903	$354,040	$597,130	68.66%	$747,430	25.17%
INTERNAL SERVICES CHARGES	$92,900	$93,110	$93,110	$89,430	-3.95%	$89,430	0.00%
Total Expenditures	$4,147,734	$3,503,314	$2,988,910	$4,210,000	40.85%	$5,036,260	19.63%
Annual Percentage Change		-15.54%	-14.68%	40.85%		68.50%	
Budgeted Staffing Level (FTEs)	12.00	12.00	12.00	12.00		12.00	
Budgeted Staffing Level (PT FTEs)	97.00	106.00	109.00	89.00		89.00	

Division Budget Summary

Department: COMMUNITY SERVICES | **Fund Title: KFON**

Division: KFON/EVENTS/ATHLETIC SVCS | **Fund Number: 105**

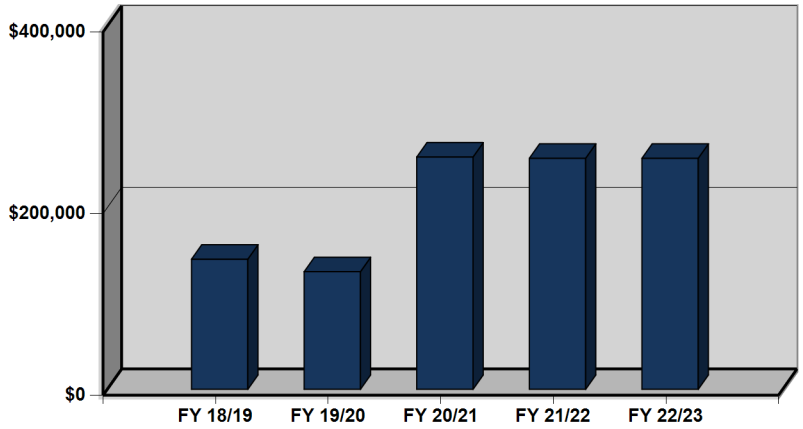
Mission Statement:

To provide citizens of Fontana with greater accessibility to, and understanding of, City government by producing and distributing information about the process of government and provide coverage of community recreational, social, and cultural programs utilizing the City`s Cable Television Government Access Channel.

Selected Service Objectives:

• To regularly broadcast City Council, Planning Commission, and Parks and Community Services Commission meetings
• To provide audio-visual support to community, inter-governmental, and City meetings
• To develop and maintain original programming such as Open for Business and local-matters shows
• To develop a monthly program guide
• To develop a variety of promotional videos
• To record and broadcast City special events
• To broadcast information on various City departments to the community for educational purposes
• To partner with the City`s Public Information Officer to provide community communication.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$59,649	$31,504	$110,700	$114,090	3.06%	$114,090	0.00%
CONTRACTUAL SERVICES	$50,070	$38,759	$66,000	$60,000	-9.09%	$60,000	0.00%
INTERNAL SERVICES CHARGES	$33,710	$33,790	$37,000	$35,640	-3.68%	$35,640	0.00%
CAPITAL EXPENDITURE	$0	$25,530	$42,200	$44,810	6.18%	$44,810	0.00%
Total Expenditures	$143,429	$129,583	$255,900	$254,540	-0.53%	$254,540	0.00%
Annual Percentage Change		-9.65%	97.48%	-0.53%		-0.53%	

Division Budget Summary

Department: COMMUNITY SERVICES | **Fund Title: SOLID WASTE MITIGATION**

Division: KFON/EVENTS/ATHLETIC SVCS | **Fund Number: 282**

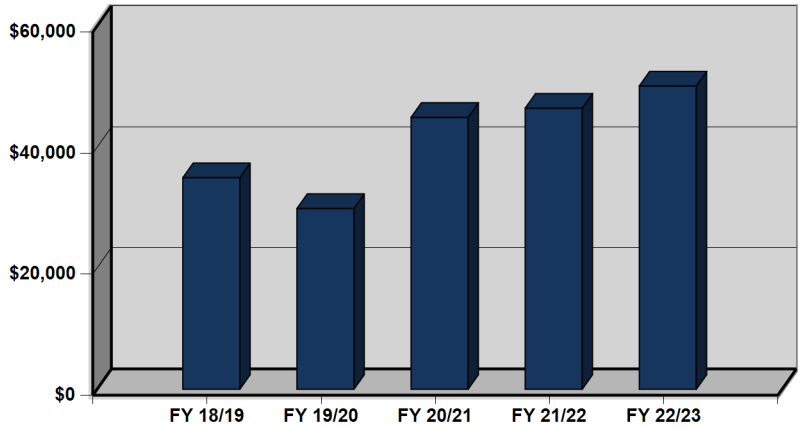
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$28,866	$27,261	$37,460	$38,770	3.50%	$42,440	9.47%
OPERATING COSTS	$2,440	$497	$2,710	$2,710	0.00%	$2,710	0.00%
CONTRACTUAL SERVICES	$1,350	$0	$3,000	$3,000	0.00%	$3,000	0.00%
INTERNAL SERVICES CHARGES	$2,330	$2,130	$1,790	$2,000	11.73%	$2,000	0.00%
Total Expenditures	$34,986	$29,888	$44,960	$46,480	3.38%	$50,150	7.90%
Annual Percentage Change		-14.57%	50.43%	3.38%		11.54%	
Budgeted Staffing Level (PT FTEs)	2.00	2.00	2.00	2.00		2.00	

Division Budget Summary

Department: COMMUNITY SERVICES | **Fund Title: AFTER SCHOOL PROGRAM**

Division: THE ARTS/MKTNG/YOUTH SVCS | **Fund Number: 385**

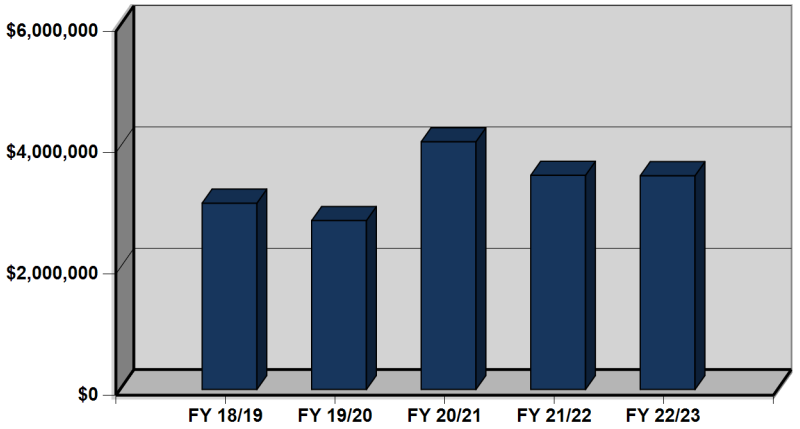
Mission Statement:

To continue to develop the partnerships with Fontana Unified School District and the Boys and Girls Club of Fontana to implement a quality recreational and educational after school program utilizing State funding provided by Proposition 49.

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
• To offer an economic fee-based after school program for Fontana residents enrolled in schools outside of FUSD

Five-Year Expenditures



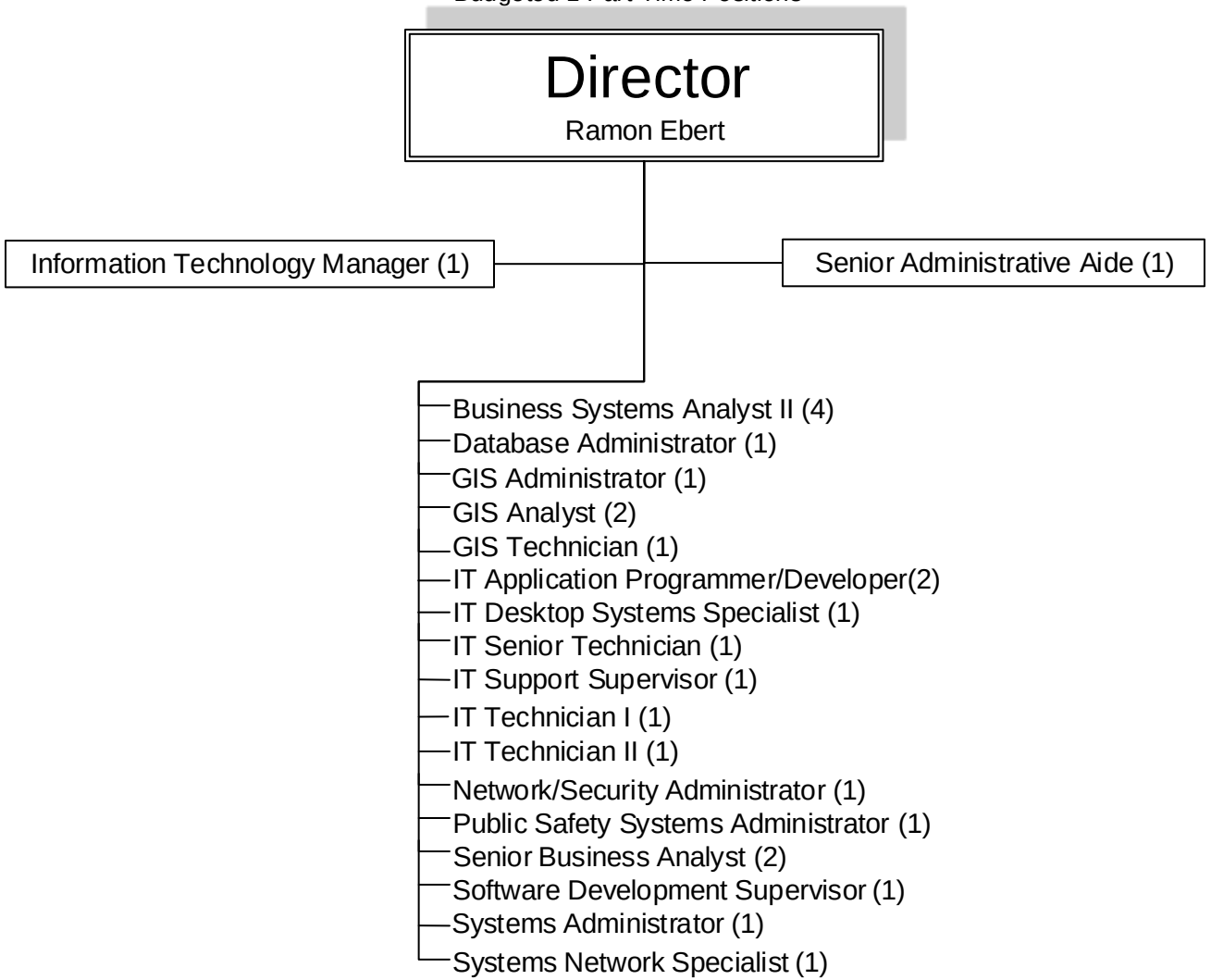
Five Year History

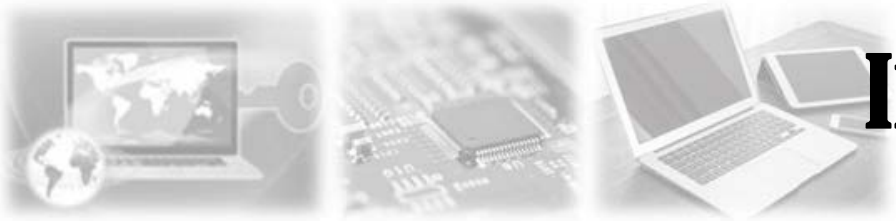
	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$2,275,370	$2,534,074	$3,155,750	$3,344,300	5.97%	$3,400,930	1.69%
OPERATING COSTS	$661,947	$73,713	$710,410	$127,900	-82.00%	$81,310	-36.43%
CONTRACTUAL SERVICES	$108,858	$150,777	$196,477	$36,500	-81.42%	$20,000	-45.21%
INTERNAL SERVICES CHARGES	$26,940	$26,950	$22,770	$23,090	1.41%	$23,090	0.00%
Total Expenditures	$3,073,116	$2,785,514	$4,085,407	$3,531,790	-13.55%	$3,525,330	-0.18%
Annual Percentage Change		-9.36%	46.67%	-13.55%		-13.71%	
Budgeted Staffing Level (FTEs)	3.00	3.00	3.00	3.00		3.00	
Budgeted Staffing Level (PT FTEs)	182.00	173.00	141.00	144.00		144.00	

2021/2022 and 2022/2023 Organizational Chart

Information Technology

Effective 7/1/2021
Budgeted 26 FTE Positions
Budgeted 1 Part-Time Positions





Information Technology

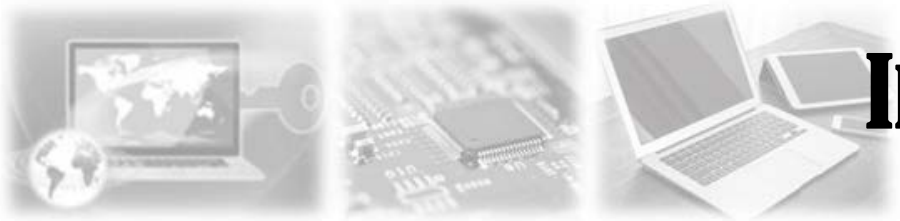
Fiscal Years 2021-22 and 2022-23

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



Information Technology

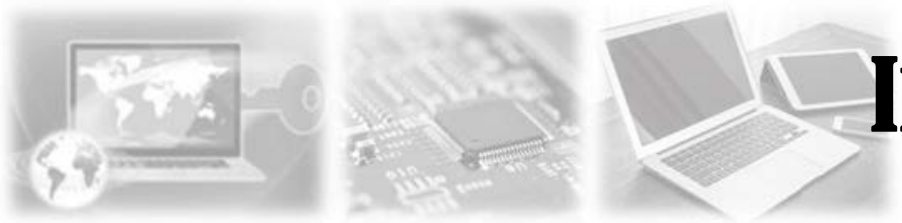
Fiscal Years 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To consistently provide a high quality of service to staff:					
Customer satisfaction rating of satisfied or very satisfied	97%	98%	98%	98%	1
To improve staff efficiency through training:					
Provide 80 hours of in-service training for application and desktop systems	311%	311%	100%	100%	4
To be responsive to the technology needs of staff:					
Percent of requests resolved within defined service level agreements	98%	98%	98%	98%	1

Accomplishments

- **Enterprise Resource Planning (ERP) System**
  The ERP project is approaching completion. The payroll features of the system went live on January 1, 2021 and continue to be adjusted to further enhance the processes. The remaining features of the ERP system, public financial reporting and online payment and account management options will go live in the second quarter of 2021.
- **Phone System Replacement**
  The City has been using the same phone system with only minor updates for more than ten years. The IT Department performed a complete needs analysis, requirements gathering, and a system availability assessment and then went through an RFP process to identify both a modern phone system and a partner to deploy it. Through this thorough process we identified a Mitel System deployed by Maverick Networks. The system was successfully deployed the first week of February and gives staff a reliable, resilient, and modern phone system that dramatically improves staff's ability to maintain a flexible and effective work environment that allows for remote work options.



Information Technology

Fiscal Years 2021-22 and 2022-23

Accomplishments - continued

- **CIP System**
  The Management Services Department has been using a MS Access based solution to develop the annual Project Budget and documentation referred to as the CIP book. The system was slow, inflexible, and outdated. The IT Department working with Management Services staff developed a set of specifications and identified a local company that could develop a CIP system that included automated integration with the ERP system, tied in GIS mapping features, and is significantly more flexible as the working environment of the City continues to change. This system was deployed May of 2020.
- **MDC Replacement**
  The Mobile Data Computers deployed n the Police Units were at the end of life. The IT Department working with the Police Department and the Public Works Department tested several devices with various installation options and then installed several tests units for Police staff to test. Through that process a single device and installation option became clearly favored. The IT Department is now working through the purchasing process for more than 100 new mobile computers to be installed by both Public Works and a third party vendor. These new computers will give the officers improved processing power and network speed leading to better mapping options and additional features to enhance the officer's ability to respond to more complex situations.
- **MSP Update**
  The printer and copier fleet in the City has reached its useful life and the IT Department has identified a new Managed Print Services provider to modernize the fleet and to strategically deploy new copy/print units where they are most needed around the City. Additionally, the printer and copier contracts will be combined leading to significant cost savings and improved service for the life of the contract.
- **Fleet Vehicle Management Board**
  For years the Police Department has been using a white board with post it notes to track the health and issues of the Police units. While this system was effective it required IT and Public Works staff to regularly visit the board to identify the status of the police cars and respond appropriately. The IT Department working with the Police Department and Public Works defined a set of requirements for an electronic replacement system for Vehicle Status. The new system uses a tablet, with a desktop computer options for entering a new status for a vehicle, this status is displayed on a large easy to read video screen that has replaced the white board. In addition to improving the data entry process, when a unit is updated as having an issue, the system automatically creates a work order in Public Works or IT's work order system depending on the type of issue. Both the IT and Public Works departments can respond to the issue and correct it as appropriate and then update the status of the vehicle. The display screen then can show the status of all the Police Units in real time.



Information Technology

Fiscal Years 2021-22 and 2022-23

Accomplishments - continued

- **Department and City Goals Reporting Dashboard**
  Working with the City Manager's office and all department heads, the IT Department developed a reporting dashboard using the historic reporting metrics entered in the budget book each year. These metrics are now in a single location and are very easy to evaluate for effectivity and applicability. The department heads will use this dashboard to assess their current goals and performance metrics and update these as necessary to ensure constant alignment with City Goals and applicability to the service delivery of each department.
- **Agenda Management System**
  The system the City has used for council and commission agenda management is outdated and going out of support. Working with the City Clerk Department the IT Department identified a solution to replace the existing system and that project is expected to be completed in May 2021. The new system will improve the process of agenda item submission and approval, council meeting workflow and voting, public interaction features, as well as improve and upgrade the video quality of streamed and broadcast meetings.
- **A/V in Conference Rooms**
  With the work environment changes brought on by the COVID-19 Pandemic the IT Department has updated most of the conference rooms at the City with Video Conference Call capabilities. This will allow City staff meeting in small groups with staff or vendor off site. These systems can also be used between different buildings in the City allowing staff to communicate naturally while maintaining a safe distance apart.
- **New Planning and Permitting System**
  The IT Department has been working on an RFP to replace the current Planning and Permitting system TrakIT. TrakIT has been in place for more than 10 years and the City now needs more modern and integrated features from a Permitting System. We will be working closely with the entire Development Service Organization as we shepard the project from planning to implementation to completion over the next 18 months.

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
INFORMATION TECHNOLOGY									
101	GENERAL FUND	IT ADMINISTRATION	363,301	440,788	423,790	432,210	1.99%	440,500	1.92%
101	GENERAL FUND	APPLICATIONS	1,341,479	1,463,204	1,587,510	1,626,640	2.46%	359,510	-77.90%
101	GENERAL FUND	OPERATIONS	1,546,040	1,522,153	1,629,535	1,692,810	3.88%	3,073,700	81.57%
		TOTAL GENERAL FUND	**3,250,820**	**3,426,145**	**3,640,835**	**3,751,660**	**3.04%**	**3,873,710**	**3.25%**
102	CITY TECHNOLOGY	APPLICATIONS	2,703,173	2,907,642	3,116,403	3,123,610	0.23%	3,179,270	1.78%
102	CITY TECHNOLOGY	OPERATIONS	820,895	1,187,442	2,560,861	1,145,140	-55.28%	923,540	-19.35%
103	FACILITY MAINTENANCE	OPERATIONS	686,696	812,280	985,985	791,000	-19.78%	837,010	5.82%
223	FEDERAL ASSET SEIZURE	OPERATIONS	0	0	950,000	0	-100.00%	0	N/A
601	CAPITAL REINVESTMENT	APPLICATIONS	559,649	516,100	840,719	0	-100.00%	0	N/A
601	CAPITAL REINVESTMENT	OPERATIONS	0	0	425,000	0	-100.00%	0	N/A
622	STORM DRAIN	IT ADMINISTRATION	7,615	5,432	0	0	N/A	0	N/A
701	SEWER MAINT & OPERATIONS	APPLICATIONS	275,125	297,843	286,990	297,860	3.79%	304,350	2.18%
702	SEWER CAPITAL PROJECTS	APPLICATIONS	14,910	11,522	0	0	N/A	0	N/A
		TOTAL OTHER FUNDS	**5,068,062**	**5,738,259**	**9,165,958**	**5,357,610**	**-41.55%**	**5,244,170**	**-2.12%**
		TOTAL INFORMATION TECHNOLOGY	**8,318,882**	**9,164,404**	**12,806,793**	**9,109,270**	**-28.87%**	**9,117,880**	**0.09%**
		Total Budgeted Full-Time Positions	25.00	26.00	26.00	26.00	0.00%	26.00	0.00%
		Total Budgeted Part-Time Positions	1.00	0.00	2.00	1.00	-50.00%	1.00	0.00%

Division Budget Summary

Department: INFORMATION TECHNOLOGY | **Fund Title: GENERAL FUND**

Division: IT ADMINISTRATION | **Fund Number: 101**

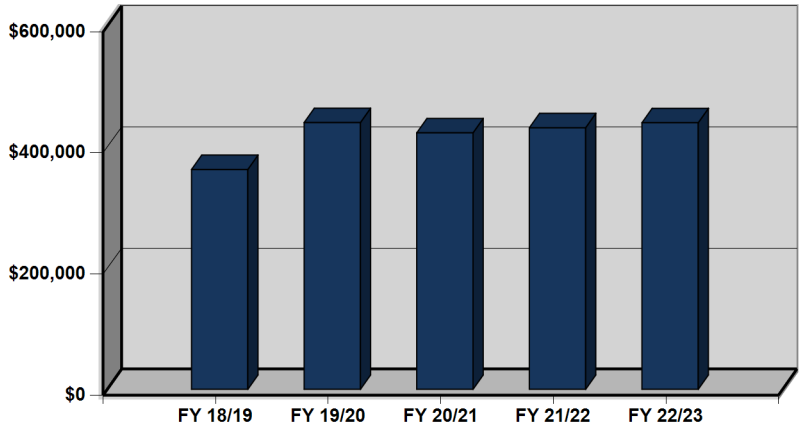
Mission Statement:

To provide high quality, reliable, and cost effective technology resources and services that will assist all City departments in achieving their respective missions.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$358,693	$376,424	$384,550	$392,010	1.94%	$400,300	2.11%
OPERATING COSTS	($20,032)	$39,734	$13,520	$13,600	0.59%	$13,600	0.00%
INTERNAL SERVICES CHARGES	$24,640	$24,630	$25,720	$26,600	3.42%	$26,600	0.00%
Total Expenditures	$363,301	$440,788	$423,790	$432,210	1.99%	$440,500	1.92%
Annual Percentage Change		21.33%	-3.86%	1.99%		3.94%	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	2.00		2.00	

Division Budget Summary

Department: INFORMATION TECHNOLOGY | **Fund Title: GENERAL FUND**

Division: APPLICATIONS | **Fund Number: 101**

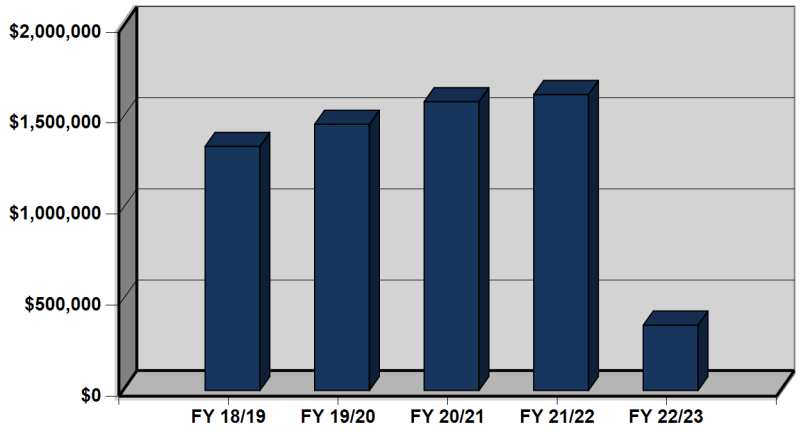
Mission Statement:

To provide and support the city`s applications through business analysis 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 provide reliable access to enterprise-wide information systems
• To analyze current business practices and optimize and improve processes and procedures through the use of technology integration where and when appropriate
• To implement standards in a meaningful way to promote efficiency, improve documentation, and enable high-quality support services
• To provide high-quality project management services for new technology projects
• To provide guidance and leadership in the integration of business process and technology systems
• To build and maintain enterprise Geographic Information Systems as well as quality standards for GIS data within the city
• To providie analytics on our information assets to help management with policies and decision-making
• To stay within budget

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$1,301,299	$1,422,094	$1,546,400	$1,582,090	2.31%	$314,960	-80.09%
INTERNAL SERVICES CHARGES	$40,180	$41,110	$41,110	$44,550	8.37%	$44,550	0.00%
Total Expenditures	$1,341,479	$1,463,204	$1,587,510	$1,626,640	2.46%	$359,510	-77.90%
Annual Percentage Change		9.07%	8.50%	2.46%		-77.35%	
Budgeted Staffing Level (FTEs)	10.10	11.10	11.25	11.25		11.25	
Budgeted Staffing Level (PT FTEs)	1.00	0.00	2.00	1.00		1.00	

Division Budget Summary

Department: INFORMATION TECHNOLOGY | **Fund Title: GENERAL FUND**

Division: OPERATIONS | **Fund Number: 101**

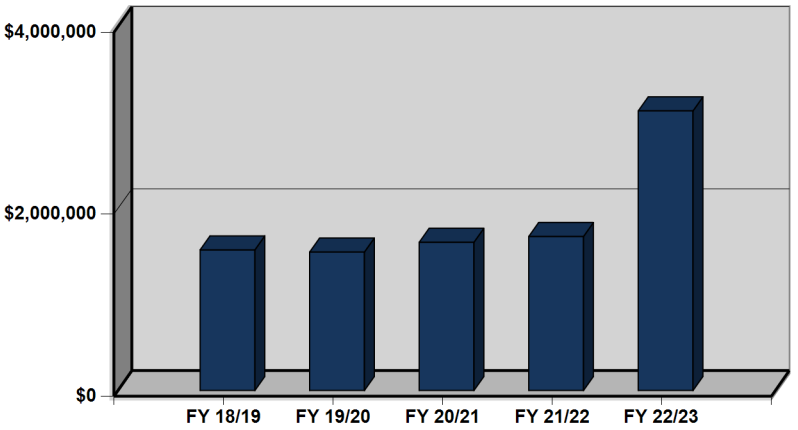
Mission Statement:

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.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$1,500,780	$1,477,423	$1,584,805	$1,646,620	3.90%	$3,027,510	83.86%
INTERNAL SERVICES CHARGES	$45,260	$44,730	$44,730	$46,190	3.26%	$46,190	0.00%
Total Expenditures	$1,546,040	$1,522,153	$1,629,535	$1,692,810	3.88%	$3,073,700	81.57%
Annual Percentage Change		-1.55%	7.05%	3.88%		88.62%	
Budgeted Staffing Level (FTEs)	11.00	11.00	11.00	11.00		11.00	

Division Budget Summary

Department: INFORMATION TECHNOLOGY | **Fund Title: CITY TECHNOLOGY**

Division: APPLICATIONS | **Fund Number: 102**

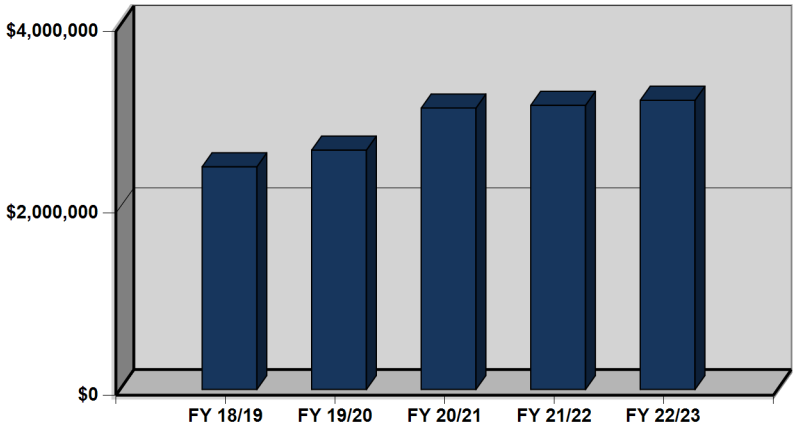
Mission Statement:

To provide project management, maintenance, integration, and support for the city`s information technology software applications and services, including long- and short-term planning to ensure efficient business practices. To work with departments to review their business processes to promote the efficient and effective use of software systems.

Selected Service Objectives:

• To provide reliable access to computer applications whether on-premises or in the cloud
• To provide high-quality technical support for enterprise-wide and department applications
• To engage department users in the integration, implementation, and documentation of sound business practices related to all computer applications and services
• To ensure that all employees are adequately trained to use their specific departmental applications
• To effectively manage software implementation and change projects to ensure they are appropriate to the business needs and priorities of the city and that they are delivered on time and within budget

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$2,334,126	$2,436,152	$2,942,833	$2,990,900	1.63%	$3,049,980	1.98%
CONTRACTUAL SERVICES	$114,037	$195,348	$150,440	$132,710	-11.79%	$129,290	-2.58%
Total Expenditures	$2,448,163	$2,631,500	$3,093,273	$3,123,610	0.98%	$3,179,270	1.78%
Annual Percentage Change		7.49%	17.55%	0.98%		2.78%	

Division Budget Summary

Department: INFORMATION TECHNOLOGY | **Fund Title: CITY TECHNOLOGY**

Division: OPERATIONS | **Fund Number: 102**

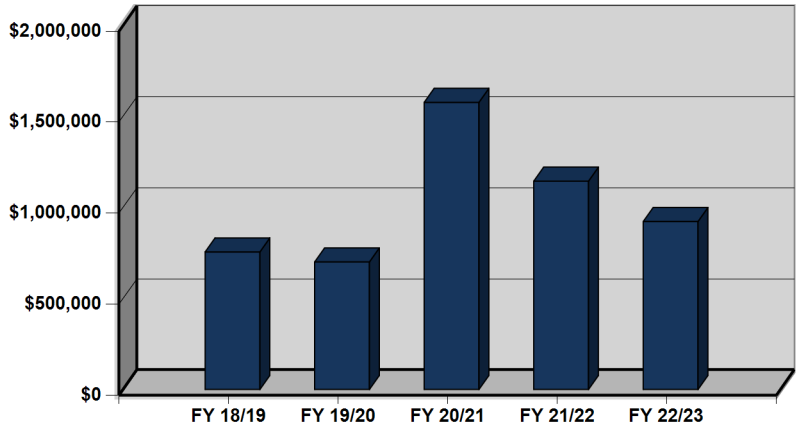
Mission Statement:

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

Selected Service Objectives:

• To ensure the stability and security of the city`s network and database infrastructure through the use of hardware and software monitoring and reporting
• To integrate IT security systems with physical security systems (intrusion detection and entry systems)
• To maintain database integrity and security for all IT systems
• To improve energy efficiency through the use of technologies such as blade servers and server virtualization
• To provide a consistent level of high-quality technical support to city employees through the use of best practices such as ITIL and IT Service Management (ITSM)
• To improve employee productivity through technology training that helps them use their technology more efficiently and effectively
• To support all audio / visual and video surveillance technologies in City facilities
• To stay within budget

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$756,061	$701,238	$1,578,208	$1,145,140	-27.44%	$923,540	-19.35%
Total Expenditures	$756,061	$701,238	$1,578,208	$1,145,140	-27.44%	$923,540	-19.35%
Annual Percentage Change		-7.25%	125.06%	-27.44%		-41.48%	

Division Budget Summary

Department: INFORMATION TECHNOLOGY | **Fund Title: FACILITY MAINTENANCE**

Division: OPERATIONS | **Fund Number: 103**

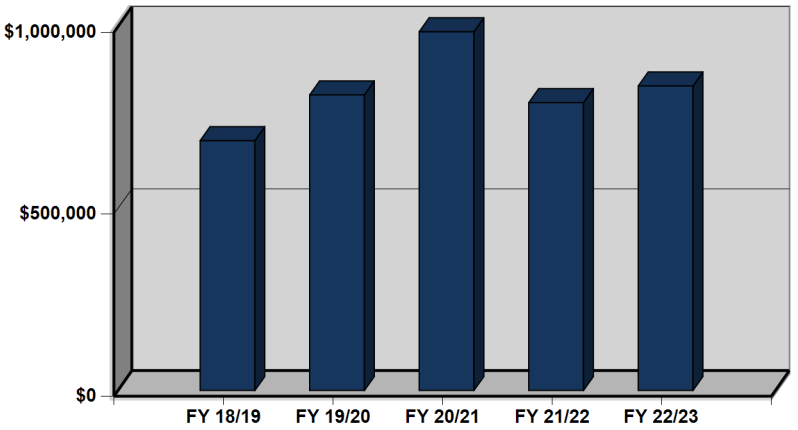
Mission Statement:

To install, monitor, secure, and maintain telecommunication services including voice (telephone), data, video, and wireless services.

Selected Service Objectives:

• To stay current on and evaluate new telecommunications technologies so the city can take advantage of advances in the field at the appropriate time
• To monitor, maintain, and secure the City`s voice, data, video, and wireless infrastructure to provide high availability of services and reduce costs
• To continue to expand the City`s network infrastructure to additional facilities and upgrade existing facilities as needed
• To improve and increase the use of audio / visual and video surveillance technologies where appropriate
• To improve and increase the use of wireless technologies where appropriate
• To stay within budget

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$640,337	$771,633	$928,465	$743,000	-19.98%	$789,010	6.19%
CONTRACTUAL SERVICES	$46,359	$40,646	$57,520	$48,000	-16.55%	$48,000	0.00%
Total Expenditures	$686,696	$812,280	$985,985	$791,000	-19.78%	$837,010	5.82%
Annual Percentage Change		18.29%	21.38%	-19.78%		-15.11%	

Division Budget Summary

Department: INFORMATION TECHNOLOGY | **Fund Title: SEWER MAINT & OPERATIONS**

Division: APPLICATIONS | **Fund Number: 701**

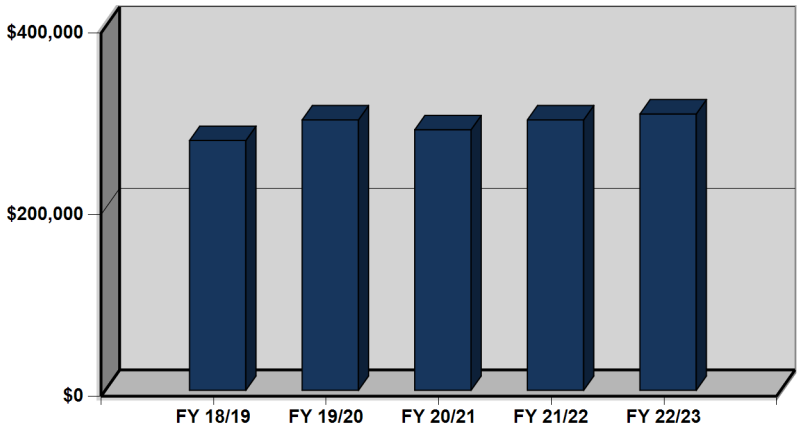
Mission Statement:

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



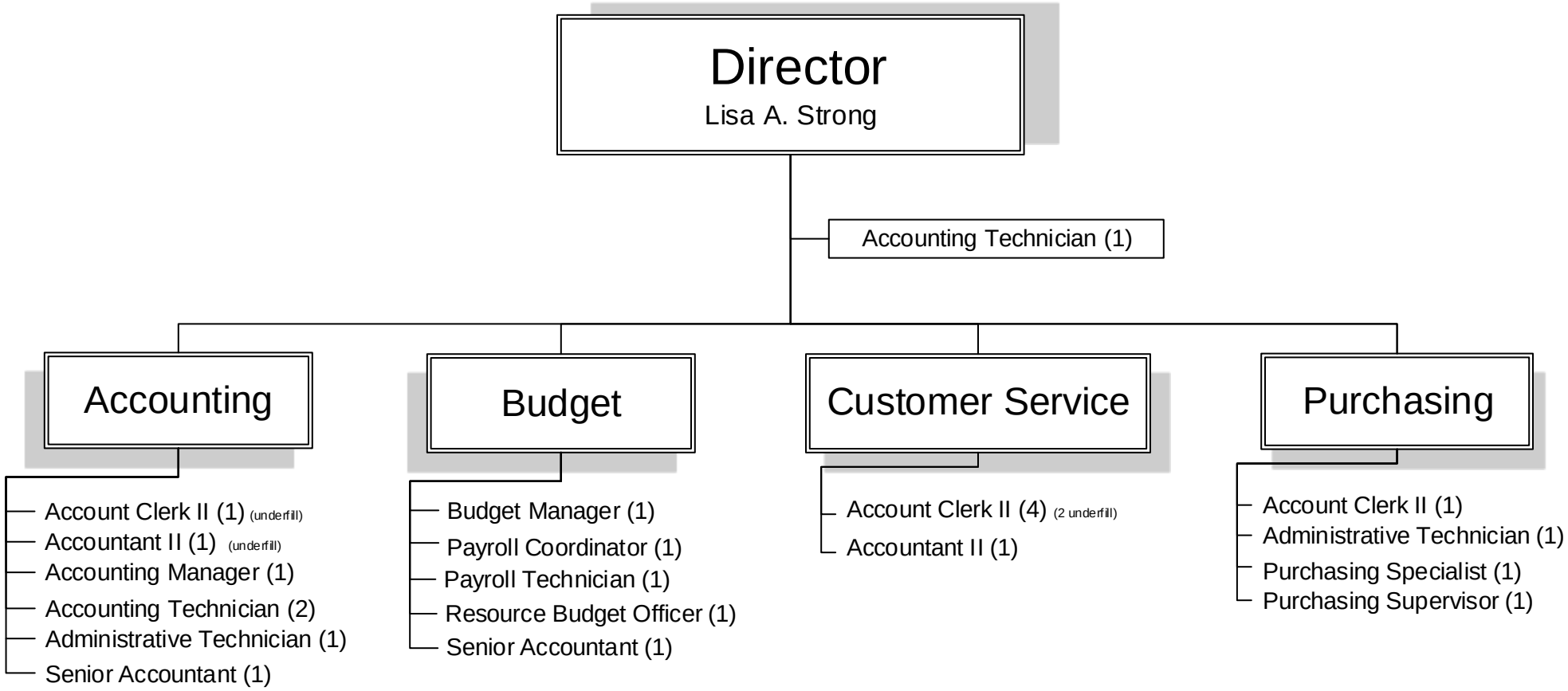
Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$259,405	$283,243	$273,890	$283,210	3.40%	$289,700	2.29%
INTERNAL SERVICES CHARGES	$15,720	$14,600	$13,100	$14,650	11.83%	$14,650	0.00%
Total Expenditures	$275,125	$297,843	$286,990	$297,860	3.79%	$304,350	2.18%
Annual Percentage Change		8.26%	-3.64%	3.79%		6.05%	
Budgeted Staffing Level (FTEs)	1.75	1.75	1.75	1.75		1.75	

2021/2022 and 2022/2023 Organizational Chart

Management Services

Effective 7/1/2021
Budgeted 23 FTE Positions
Budgeted 5 Classified Part-Time Positions





Management Services

Fiscal Years 2021-22 and 2022-23

Overview

The Management Services Department is responsible for managing and protecting the City's financial assets while providing excellent customer service. The department is comprised of five divisions (Administration, Accounting, Budget/Payroll, Customer Service and Purchasing). Responsibilities range from daily administration of City fiscal resources to long-range financial planning. Financial policies, plans, and reporting systems support the operating departments in achieving their objectives and assure the City's long-term fiscal health.

Administration manages the treasury function and debt issuance. Accounting is responsible for the general ledger, accounts payable, fixed asset management, and special districts. Budget/Payroll prepares and monitors the operating budget, capital improvement program and payroll. Customer service handles accounts receivable, utility billing, business license, passport services, dog licensing and cashiering. Purchasing is responsible for the procurement of materials, supplies and equipment, monitoring the P-Card program, providing for the disposal of surplus property, and overseeing the shipping and receiving services and City-wide postage.

Goals & Performance Measures

	Department Goals	City Council Goal
1	Practice sound fiscal management by living within our means	5
2	Manage and protect the City's financial assets	5
3	Operate in a business-like manner	4
4	Effectively communicate progress to the public	3

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To practice sound fiscal management:					
Issuer Credit Rating (Standard & Poor's)	AA-	AA-	AA	AA	1,2
General Fund paid debt per capita	$182	$175	$167	$167	1,2
General Fund adopted budget reserve (% of recurring exp)	15%	15%	15%	15%	1,2
Capital reinvestment program (% of recurring expenditures)	4%	4%	10%	10%	1,2



Management Services

Fiscal Years 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To operate efficiently:					
Rate of return on City's investment portfolio	2.05%	1.82%	2.0%	2.0%	2
Annual misallocated sales tax recoveries	$2.2 mil	$1.5 mil	$1.0 mil	$1.0 mil	2
Community Facilities Districts – newly formed or annexations	9	6	0	0	1,3
To effectively communicate progress to the public:					
Operating and CIP budgets posted to City's website	3	3	3	3	4
Comprehensive Annual Financial Report (CAFR) posted to website	1	1	1	1	4
Comprehensive listing of City's User Fees posted to website	1	1	1	1	4
State/National awards received for Operating Budget, CIP & CAFR	5	5	5	5	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 Government Finance Officers Association (GFOA) Awards for Comprehensive Annual Financial Report – 28 years
- Received California Society of Municipal Finance Officers (CSMFO) and Government Finance Officers Association (GFOA) Operating Budget/Capital Improvement Program Awards – 28 years
- Received the Government Finance Officers Association (GFOA) award for Popular Annual Financial Report – 20 years
- Prepared and coordinated claims exceeding $47,500 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 $18.01 million on approximately 34,855 parcels in maintenance districts to fund landscape, lighting & park costs
- Levied $12.1 million on approximately 6,116 parcels in bond districts to pay debt service
- Recovered over $2.2 million in sales tax revenues misallocated to other jurisdictions ($20.1 million recovered since 2000)
- Protected over $144,000 ($3.6 million to date) in outstanding sewer billing; over $674,000 ($7.3 million to date) in outstanding rubbish billing receivables; and $29,000 ($3.3 million to date) in outstanding weed abatement billing receivables
- Issued total of $57.0 million Community Facilities District bonds to finance the acquisition and construction of public facilities in four districts
- Refinanced $20.625 million Community Facilities District bonds in five districts to provide savings to taxpayers
- Provided Prop 218 notice to approximately 42,000 sewer customers to cover five years of fee increases

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
MANAGEMENT SERVICES									
101	GENERAL FUND	MGMT SERVICES ADMIN	521,040	605,957	569,875	586,040	2.84%	600,030	2.39%
101	GENERAL FUND	ACCOUNTING	791,792	717,149	932,115	960,900	3.09%	966,380	0.57%
101	GENERAL FUND	PURCHASING	465,064	458,415	462,755	472,870	2.19%	483,930	2.34%
101	GENERAL FUND	BUDGET & PAYROLL	757,639	759,840	793,645	730,310	-7.98%	750,860	2.81%
101	GENERAL FUND	CUSTOMER SERVICE	383,226	428,991	298,455	293,610	-1.62%	319,690	8.88%
		TOTAL GENERAL FUND	**2,918,760**	**2,970,353**	**3,056,845**	**3,043,730**	**-0.43%**	**3,120,890**	**2.54%**
103	FACILITY MAINTENANCE	PURCHASING	133,820	110,594	110,500	140,500	27.15%	140,500	0.00%
104	OFFICE OF EMERGENCY SVCS	MANAGEMENT SERVICES	0	525,092	5,344,689	0	-100.00%	0	N/A
301	GRANTS	MANAGEMENT SERVICES	0	0	300,000	0	-100.00%	0	N/A
401	CFD #1 SOUTHRIDGE VILLAGE	MGMT SERVICES ADMIN	1,006,100	1,006,100	1,006,100	1,006,100	0.00%	1,006,100	0.00%
580	GENERAL DEBT SERVICE	ACCOUNTING	3,110,881	3,113,481	3,131,530	3,136,720	0.17%	3,132,890	-0.12%
601	CAPITAL REINVESTMENT	MANAGEMENT SERVICES	0	0	809,768	0	-100.00%	0	N/A
630	CIRCULATION MITIGATION	MANAGEMENT SERVICES	0	410,152	3,666,619	0	-100.00%	0	N/A
631	FIRE ASSESSMENT	MGMT SERVICES ADMIN	0	0	423,922	0	-100.00%	0	N/A
632	GENERAL GOVERNMENT	MGMT SERVICES ADMIN	0	0	1,017,764	0	-100.00%	0	N/A
701	SEWER MAINT & OPERATIONS	CUSTOMER SERVICE	12,383	578,925	358,380	350,190	-2.29%	355,410	1.49%
		TOTAL OTHER FUNDS	**4,263,184**	**5,744,345**	**16,169,271**	**4,633,510**	**-71.34%**	**4,634,900**	**0.03%**
		TOTAL MANAGEMENT SERVICES	**7,181,944**	**8,714,697**	**19,226,116**	**7,677,240**	**-60.07%**	**7,755,790**	**1.02%**
		Total Budgeted Full-Time Positions	22.00	23.00	23.00	23.00	0.00%	23.00	0.00%
		Total Budgeted Part-Time Positions	5.00	5.00	5.00	5.00	0.00%	5.00	0.00%

Division Budget Summary

Department: MANAGEMENT SERVICES

Fund Title: GENERAL FUND

Division: MGMT SERVICES ADMIN

Fund Number: 101

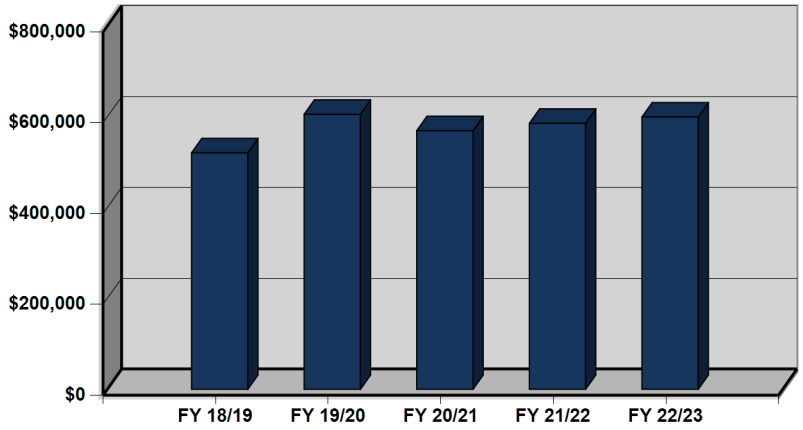
Mission Statement:

To manage and protect the City`s financial assets.

Selected Service Objectives:

• To assist the City Council and management in the effective discharge of their duties and responsibilities by providing timely and accurate financial information
• To invest the City`s portfolio balancing safety, liquidity and yield objectives
• To update the City`s Long-Term Financial Plan
• To develop long-term funding and debt management plans
• To provide high quality services to the community and other City departments
• To coordinate the City`s State Mandated Claims Reimbursement Program
• To coordinate the City`s Disaster Claims Reimbursement Program

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$353,628	$401,671	$404,685	$413,950	2.29%	$427,940	3.38%
OPERATING COSTS	$62,579	$3,112	$4,630	$4,600	-0.65%	$4,600	0.00%
CONTRACTUAL SERVICES	$92,622	$189,865	$149,250	$155,750	4.36%	$155,750	0.00%
INTERNAL SERVICES CHARGES	$12,210	$11,310	$11,310	$11,740	3.80%	$11,740	0.00%
Total Expenditures	$521,040	$605,957	$569,875	$586,040	2.84%	$600,030	2.39%
Annual Percentage Change		16.30%	-5.95%	2.84%		5.29%	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	2.00		2.00	

Division Budget Summary

Department: MANAGEMENT SERVICES | **Fund Title: GENERAL FUND**

Division: ACCOUNTING | **Fund Number: 101**

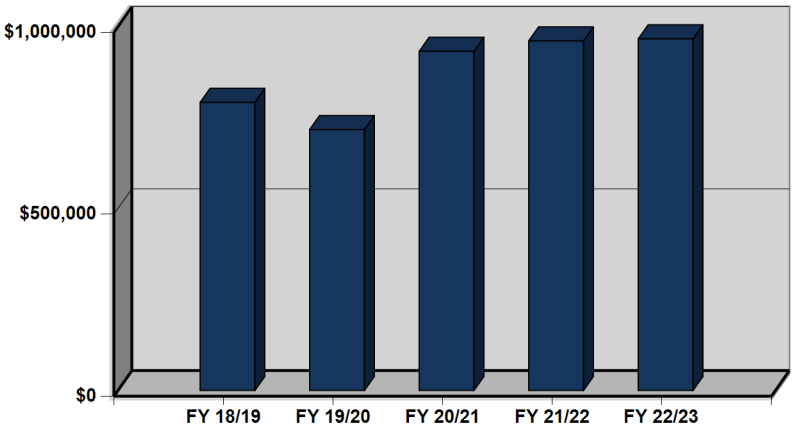
Mission Statement:

To provide the City Council, public and management with accurate and and timely financial information by maintaining complete and reliable accounting records.

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 Comprehensive Annual Financial Report (CAFR)
• 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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$635,539	$529,402	$688,955	$773,710	12.30%	$779,190	0.71%
OPERATING COSTS	$20,695	$15,946	$17,000	$13,250	-22.06%	$13,250	0.00%
CONTRACTUAL SERVICES	$115,767	$154,541	$208,900	$152,000	-27.24%	$152,000	0.00%
INTERNAL SERVICES CHARGES	$19,790	$17,260	$17,260	$21,940	27.11%	$21,940	0.00%
Total Expenditures	$791,792	$717,149	$932,115	$960,900	3.09%	$966,380	0.57%
Annual Percentage Change		-9.43%	29.98%	3.09%		3.68%	
Budgeted Staffing Level (FTEs)	5.00	5.00	5.00	6.75		6.75	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	1.00		1.00	

Division Budget Summary

Department: MANAGEMENT SERVICES | **Fund Title: GENERAL FUND**

Division: PURCHASING | **Fund Number: 101**

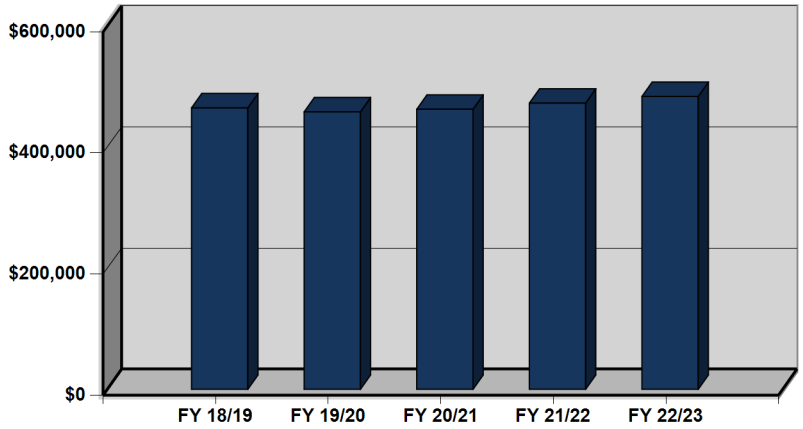
Mission Statement:

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 multi-year contracts
- To create desktop purchasing manuals

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$434,106	$443,380	$445,965	$455,940	2.24%	$467,000	2.43%
OPERATING COSTS	$17,888	$2,245	$4,000	$4,000	0.00%	$4,000	0.00%
INTERNAL SERVICES CHARGES	$13,070	$12,790	$12,790	$12,930	1.09%	$12,930	0.00%
Total Expenditures	$465,064	$458,415	$462,755	$472,870	2.19%	$483,930	2.34%
Annual Percentage Change		-1.43%	0.95%	2.19%		4.58%	
Budgeted Staffing Level (FTEs)	4.00	4.00	4.00	4.00		4.00	

Division Budget Summary

Department: MANAGEMENT SERVICES | **Fund Title: GENERAL FUND**

Division: BUDGET & PAYROLL | **Fund Number: 101**

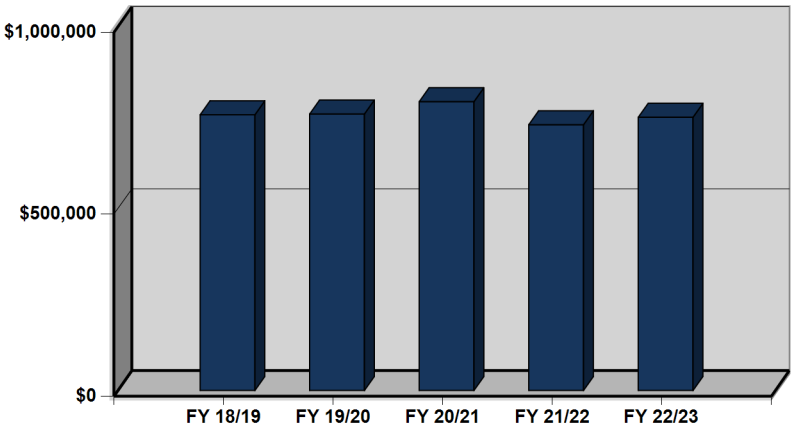
Mission Statement:

To prepare and manage the City`s Operating Budget and Capital Improvement Program; and to manage the payroll function.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$717,914	$721,576	$755,945	$692,840	-8.35%	$713,390	2.97%
OPERATING COSTS	$19,415	$18,394	$17,830	$17,830	0.00%	$17,830	0.00%
INTERNAL SERVICES CHARGES	$20,310	$19,870	$19,870	$19,640	-1.16%	$19,640	0.00%
Total Expenditures	$757,639	$759,840	$793,645	$730,310	-7.98%	$750,860	2.81%
Annual Percentage Change		0.29%	4.45%	-7.98%		-5.39%	
Budgeted Staffing Level (FTEs)	5.00	5.00	5.00	5.00		5.00	

Division Budget Summary

Department: MANAGEMENT SERVICES

Fund Title: GENERAL FUND

Division: CUSTOMER SERVICE

Fund Number: 101

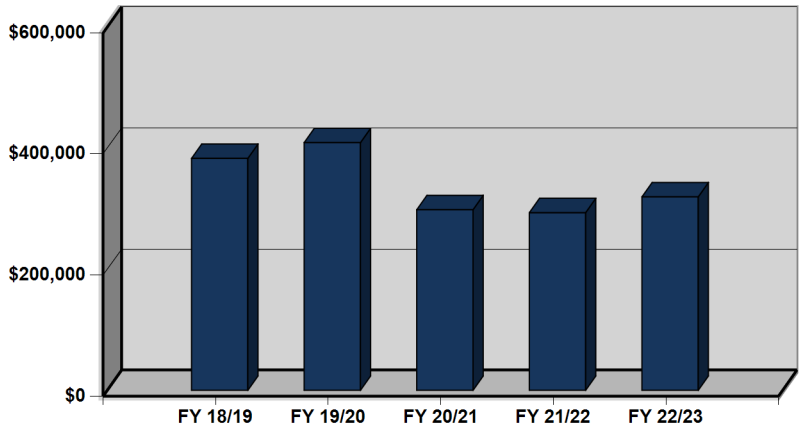
Mission Statement:

To provide excellent customer service.

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$365,975	$390,804	$283,435	$281,140	-0.81%	$307,220	9.28%
OPERATING COSTS	$6,541	$7,916	$4,500	$4,500	0.00%	$4,500	0.00%
INTERNAL SERVICES CHARGES	$10,710	$10,520	$10,520	$7,970	-24.24%	$7,970	0.00%
Total Expenditures	$383,226	$409,240	$298,455	$293,610	-1.62%	$319,690	8.88%
Annual Percentage Change		6.79%	-27.07%	-1.62%		7.11%	
Budgeted Staffing Level (FTEs)	4.00	4.00	4.00	3.00		3.00	
Budgeted Staffing Level (PT FTEs)	2.00	2.00	2.00	2.00		2.00	

Division Budget Summary

Department: MANAGEMENT SERVICES

Fund Title: FACILITY MAINTENANCE

Division: PURCHASING

Fund Number: 103

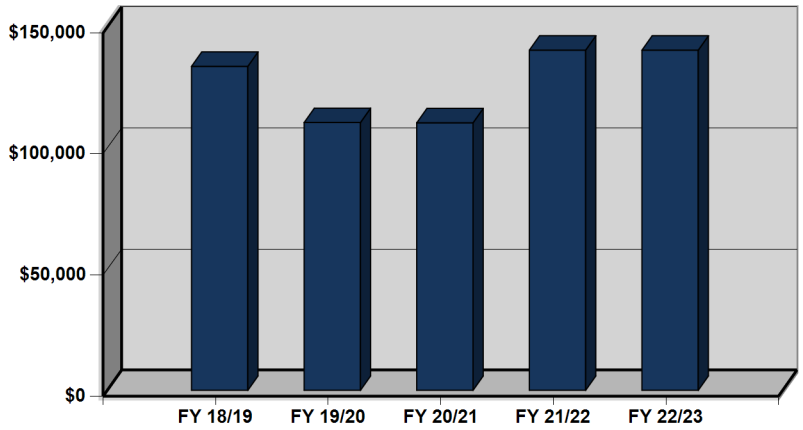
Mission Statement:

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

Selected Service Objectives:

To provide equipment and postage to facilitate the City`s mailroom activities.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$133,820	$110,594	$110,500	$140,500	27.15%	$140,500	0.00%
Total Expenditures	$133,820	$110,594	$110,500	$140,500	27.15%	$140,500	0.00%
Annual Percentage Change		-17.36%	-0.08%	27.15%		27.15%	

Division Budget Summary

Department: MANAGEMENT SERVICES | **Fund Title: CFD #1 SOUTHRIDGE VILLAGE**

Division: MGMT SERVICES ADMIN | **Fund Number: 401**

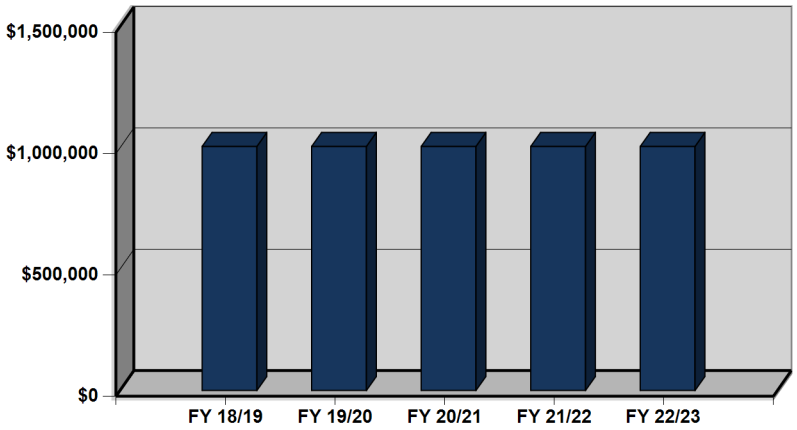
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CONTRIBUTIONS TO	$1,006,100	$1,006,100	$1,006,100	$1,006,100	0.00%	$1,006,100	0.00%
Total Expenditures	$1,006,100	$1,006,100	$1,006,100	$1,006,100	0.00%	$1,006,100	0.00%
Annual Percentage Change		0.00%	0.00%	0.00%		0.00%	

Division Budget Summary

Department: MANAGEMENT SERVICES | **Fund Title: GENERAL DEBT SERVICE**

Division: ACCOUNTING | **Fund Number: 580**

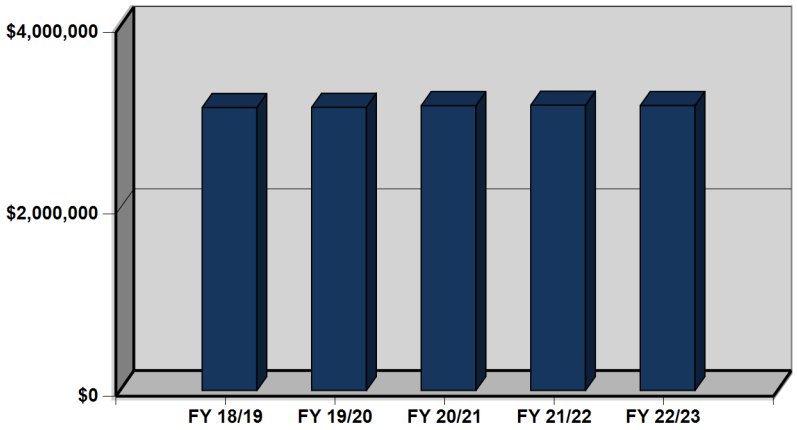
Mission Statement:

To manage the debt obligations of the City.

Selected Service Objectives:

- To manage the 2010 Lease Revenue Bonds (Fire Station No. 71)
- To manage the 2014 Lease Revenue Refunding Bonds (refunded 2007 LRBs - Property)

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$5,170	$5,720	$20,000	$20,000	0.00%	$20,000	0.00%
DEBT SERVICE	$3,105,711	$3,107,761	$3,111,530	$3,116,720	0.17%	$3,112,890	-0.12%
Total Expenditures	$3,110,881	$3,113,481	$3,131,530	$3,136,720	0.17%	$3,132,890	-0.12%
Annual Percentage Change		0.08%	0.58%	0.17%		0.04%	

Division Budget Summary

Department: MANAGEMENT SERVICES | **Fund Title: SEWER MAINT & OPERATIONS**

Division: CUSTOMER SERVICE | **Fund Number: 701**

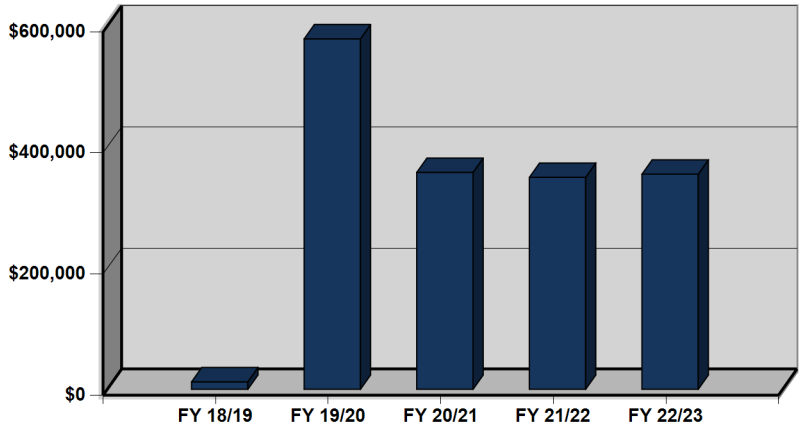
Mission Statement:

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 41,890 accounts (40,702 residential, 1,007 commercial/industrial, and 181 other use)
• To pursue delinquencies through the regularly scheduled quarterly filing of real property liens

Five-Year Expenditures



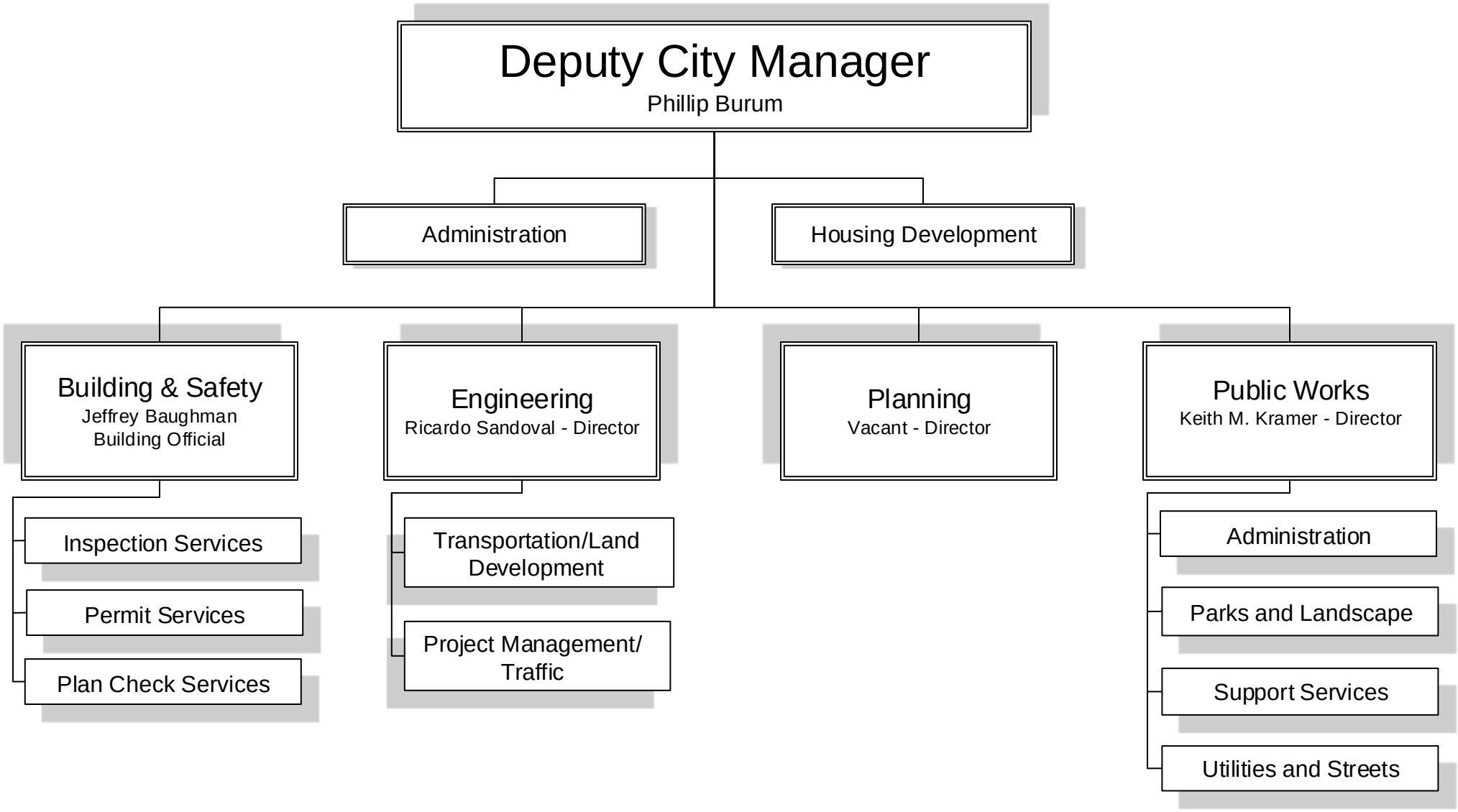
Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	($37,119)	$530,316	$295,640	$289,710	-2.01%	$294,930	1.80%
OPERATING COSTS	$5,186	$3,061	$7,100	$4,000	-43.66%	$4,000	0.00%
CONTRACTUAL SERVICES	$31,766	$30,708	$41,500	$41,500	0.00%	$41,500	0.00%
INTERNAL SERVICES CHARGES	$12,550	$14,840	$14,140	$14,980	5.94%	$14,980	0.00%
Total Expenditures	$12,383	$578,925	$358,380	$350,190	-2.29%	$355,410	1.49%
Annual Percentage Change		4575.20%	-38.10%	-2.29%		-0.83%	
Budgeted Staffing Level (FTEs)	2.00	3.00	3.00	2.25		2.25	
Budgeted Staffing Level (PT FTEs)	2.00	2.00	2.00	2.00		2.00	

2021/2022 and 2022/2023 Organizational Chart

Development Services Organization

Effective 7/1/2021
Budgeted 172 FTE Positions
Budgeted 2 Part-Time Positions
Budgeted 4 Intern Positions





Development Services Organization

Fiscal Years 2021-22 and 2022-23

Overview

The Development Services Organization provides the structure to manage the delivery of quality services for the growth, development and maintenance of the City's built environment. Its mission is accomplished by integrating and supporting its operating divisions and departments in the following manner:

Customer Service Excellence
The Development Services Organization promotes excellent customer service by actively seeking and responding to customer feedback from the **Administration**, **Building and Safety, Planning** and **Engineering** departments. Customer appreciation days and improved technology applications further engages and enhances the customer experience

Quality Development
The Development Services Organization provides professional and practical interpretation and application of the City Council's vision of Fontana's future. The **Planning Department** is the initial contact for development through the land entitlement process. From inception to completion, the Planning Department works to ensure the highest standards for the use and design of any project submitted, while meeting the applicant's needs as well. The **Building and Safety Department** is the next link in the chain and provides professional plan checking, permitting, and inspections that assure adherence to those standards. The **Engineering Department** 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.

Focused Growth
The City's ambitious Capital Improvement Program requires the support of the Real Property Agent. This position is charged with the responsibility of securing all necessary right-of-way dedications, negotiating sale and purchase agreements and providing for any required relocation assistance related to capital projects.

Public Works Excellence
Charged with providing effective and efficient management of the City's valuable physical assets such as streets, parks, utilities and facilities, the **Public Works Department** includes the Divisions of Parks & Landscape, Utilities & Streets, and Support Services. Within those divisions are programs such as pavement rehabilitation, graffiti abatement, environmental protection, and parks planning and maintenance. Additionally, Public Works manages all community facilities districts and landscape maintenance districts. This professional team guarantees future generations will appreciate the many parks, playgrounds, trail systems and great facilities Fontana has to offer.

The organization will continue to provide management oversight of the **Housing Development Division** which concentrates on multi-family revitalization and construction, programs available to homeowners, and affordable housing opportunities.

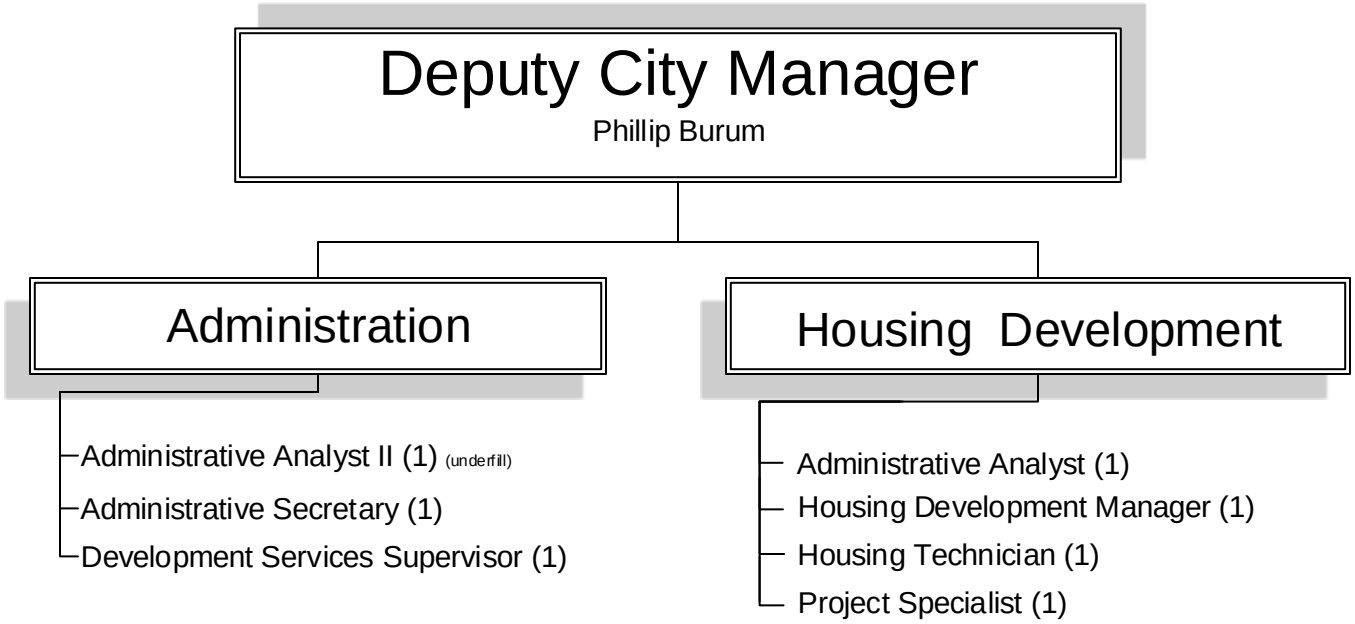
Organization Department Summary

Organization	Department	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
DEVELOPMENT SERVICES								
	DEVELOPMENT SERVICES ADMIN	2,773,259	4,021,151	11,859,860	3,553,760	-70.04%	3,593,570	1.12%
	BUILDING AND SAFETY	0	0	0	2,077,310	N/A	2,134,980	2.78%
	PLANNING	4,324,743	4,259,919	5,289,598	2,476,090	-53.19%	2,511,990	1.45%
	ENGINEERING	36,234,998	19,386,523	106,887,084	6,741,530	-93.69%	7,454,600	10.58%
	PUBLIC WORKS	62,878,531	84,996,810	111,824,558	88,833,490	-20.56%	70,710,790	-20.40%
TOTAL DEVELOPMENT SERVICES ORGANIZATION		106,211,532	112,664,403	235,861,101	103,682,180	-56.04%	86,405,930	-16.66%
Total Budgeted Full-Time Personnel		170.70	173.70	173.85	172.00	-1.06%	172.00	0.00%
Total Budgeted Part-Time Personnel		18.00	20.00	7.00	6.00	-14.29%	6.00	0.00%

2021/2022 and 2022/2023 Organizational Chart

Development Services

Effective 7/1/2021
Budgeted 8 FTE Positions





Development Services

Fiscal Years 2021-22 and 2022-23

Overview

Development Services Administration oversees the Departments of Building and Safety, Planning, Engineering, and Public Works, and is responsible for the coordinated effort of improving the quality of life through development activities that provide economic viability and enhanced aesthetics in conjunction with City Council's adopted goals and objectives. The Administration Section provides general overall direction, leadership, policy guidelines, administration, budget, and accounting functions for the Organization. This Section also provides support functions such as: policy decisions, management level personnel supervision, clerical supervision and support, regulation and tracking of development projects, coordination with other City departments, and program level supervision of the developmental projects within the Organization

Customer Service. The Administration Section also coordinates the customer service efforts for the department including sending monthly survey cards to Development related customers to determine the level of customer service received. The responses received are forwarded to the appropriate department head for evaluation and action. This is a valuable tool that enables the City to consistently improve its level of customer service. This section also coordinates the technology aspects of development with the Information Technology Department to ensure faster processing times for development projects.

Goals & Performance Measures

Department Goals		City Council Goal
1	Maintain a standard of excellent customer service	3

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To maintain a standard of excellent customer service: Level of customer satisfaction for customers surveyed (ratings from 1-5 with 5 exceeding expectations)	4.70	4.65	4.75	4.75	1

Accomplishments

- Restructured the Community Development Department, creating the separate departments of Planning and Building and Safety to better serve residents and the development community
- Supported the Planning Department with the application, acceptance, and implementation of the SB2 Planning Grant awarded to streamline the development community

Fontana Days Run

Fontana Days Run





Typically held on the first Saturday in June, the Fontana Days Run is recognized as the world's fastest half marathon course. What began in 1955 with 200 runners has grown to become a popular event attended by over one thousand runners every year.

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
DEVELOPMENT SERVICES ADMIN									
101	GENERAL FUND	DEVELOPMENT SVCS ADMIN	957,830	921,957	804,475	802,460	-0.25%	812,590	1.26%
		TOTAL GENERAL FUND	**957,830**	**921,957**	**804,475**	**802,460**	**-0.25%**	**812,590**	**1.26%**
362	CDBG	ADMINISTRATIVE SVCS ADMIN	0	0	0	0	N/A	0	N/A
362	CDBG	HOUSING DEVELOPMENT	1,738,691	1,418,572	9,574,141	1,960,400	-79.52%	1,986,620	1.34%
363	HOME	HOUSING DEVELOPMENT	72,266	1,679,418	1,481,244	790,900	-46.61%	794,360	0.44%
365	DOWN PYMT ASSISTANCE PRGM	HOUSING DEVELOPMENT	0	1,204	0	0	N/A	0	N/A
632	GENERAL GOVERNMENT	DEVELOPMENT SVCS ADMIN	4,473	0	0	0	N/A	0	N/A
		TOTAL OTHER FUNDS	**1,815,429**	**3,099,194**	**11,055,385**	**2,751,300**	**-75.11%**	**2,780,980**	**1.08%**
		TOTAL DEVELOPMENT SERVICES ADMIN	**2,773,259**	**4,021,151**	**11,859,860**	**3,553,760**	**-70.04%**	**3,593,570**	**1.12%**
		Total Budgeted Full-Time Positions	7.70	6.70	6.85	8.00	16.79%	8.00	0.00%

Division Budget Summary

Department: DEVELOPMENT SERVICES ADMIN | **Fund Title: GENERAL FUND**

Division: DEVELOPMENT SVCS ADMIN | **Fund Number: 101**

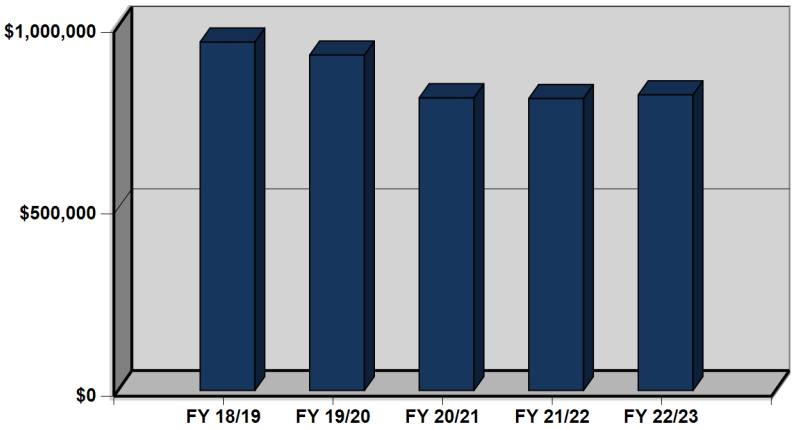
Mission Statement:

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 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 deliver programs which protect and preserve the City`s substantial investment in infrastructure and community facilities
• To continuously look for ways to improve the customer service experience
• To develop strategies and programs that extend the mission of the Development Services Organization for the benefit of the citizens of Fontana

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$828,899	$820,885	$715,465	$718,670	0.45%	$728,800	1.41%
OPERATING COSTS	$7,116	$12,542	$14,110	$13,410	-4.96%	$13,410	0.00%
CONTRACTUAL SERVICES	$96,354	$63,431	$49,800	$50,000	0.40%	$50,000	0.00%
INTERNAL SERVICES CHARGES	$25,460	$25,100	$25,100	$20,380	-18.80%	$20,380	0.00%
Total Expenditures	$957,830	$921,957	$804,475	$802,460	-0.25%	$812,590	1.26%
Annual Percentage Change		-3.75%	-12.74%	-0.25%		1.01%	
Budgeted Staffing Level (FTEs)	5.00	4.00	4.00	4.00		4.00	

Division Budget Summary

Department: DEVELOPMENT SERVICES ADMIN | **Fund Title: CDBG**

Division: HOUSING DEVELOPMENT | **Fund Number: 362**

Mission Statement:

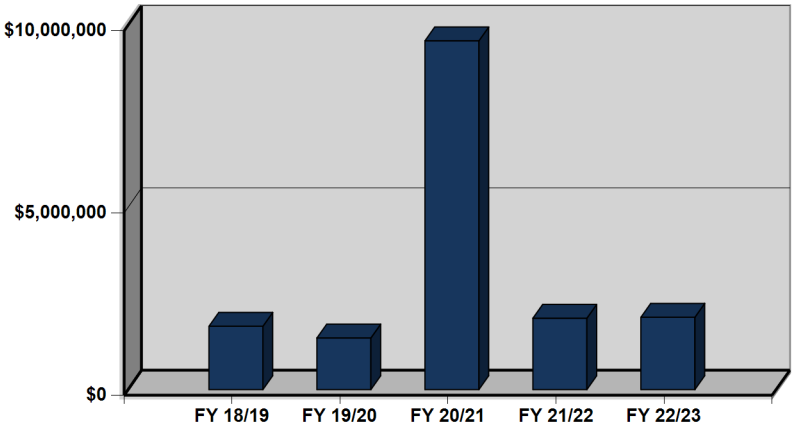
To administer the Community Development Block Grant, Emergency Solutions Grant, and Neighborhood Stabilization Programs (NSP 1 & 3) consistent with national and local objectives.

Selected Service Objectives:

• To continue rapid re-housing & homeless prevention services assisting families living in emergency shelter and/or transitional housing
• To continue administration of the contract with Inland Fair Housing and Mediation Board which provides for delivery of landlord-tenant resolution/mediation, educational workshops, and fair housing discrimination and complaint services within the City of Fontana
• To oversee administration of all CDBG funded projects
• To administer the Neighborhood Stabilization Program (NSP-1 & NSP-3) to reduce the number of foreclosed and vacant homes within the community
• To continue promoting the Housing Rehabilitation Grant/Loan Program
• To administer the CDBG Acquisition Rehabilitation Rental Program to increase the City`s affordable housing stock by purchasing, rehabilitating, and renting the single-family properties to income eligible households.

Unspent project funding in FY 2020-2021 will carry forward into FY 2021-2022 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$171,054	$156,419	$267,320	$256,130	-4.19%	$282,350	10.24%
OPERATING COSTS	$800,678	$132,324	$3,087,386	$188,850	-93.88%	$188,850	0.00%
CONTRACTUAL SERVICES	$756,411	$659,513	$4,614,418	$502,190	-89.12%	$502,190	0.00%
INTERNAL SERVICES CHARGES	$5,960	$6,850	$9,160	$13,250	44.65%	$13,250	0.00%
CAPITAL EXPENDITURE	$4,588	$463,466	$1,595,857	$999,980	-37.34%	$999,980	0.00%
Total Expenditures	$1,738,691	$1,418,572	$9,574,141	$1,960,400	-79.52%	$1,986,620	1.34%
Annual Percentage Change		-18.41%	574.91%	-79.52%		-79.25%	
Budgeted Staffing Level (FTEs)	1.27	1.41	1.50	2.45		2.45	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	0.00	0.00		0.00	

Division Budget Summary

Department: DEVELOPMENT SERVICES ADMIN | **Fund Title: HOME**

Division: HOUSING DEVELOPMENT | **Fund Number: 363**

Mission Statement:

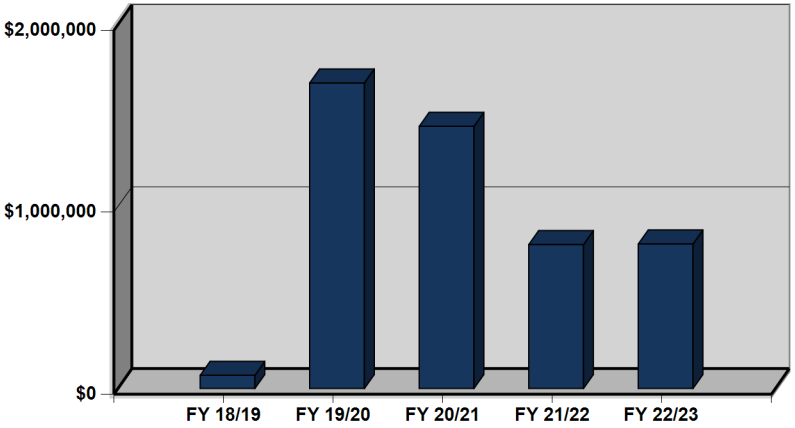
To actively improve the supply of high quality multifamily properties which are also available to low income households at "affordable" rent levels.

Selected Service Objectives:

• To oversee administration of all HOME-funded projects
• To provide financial assistance necessary to facilitate new construction and/or the acquisition, substantial rehabilitation, and professional management of selected (targeted) multifamily apartment projects and/or neighborhoods

Unspent project funding in FY 2020-2021 will carry forward into FY 2021-2022 with the First Quarter Budget Review

Five-Year Expenditures



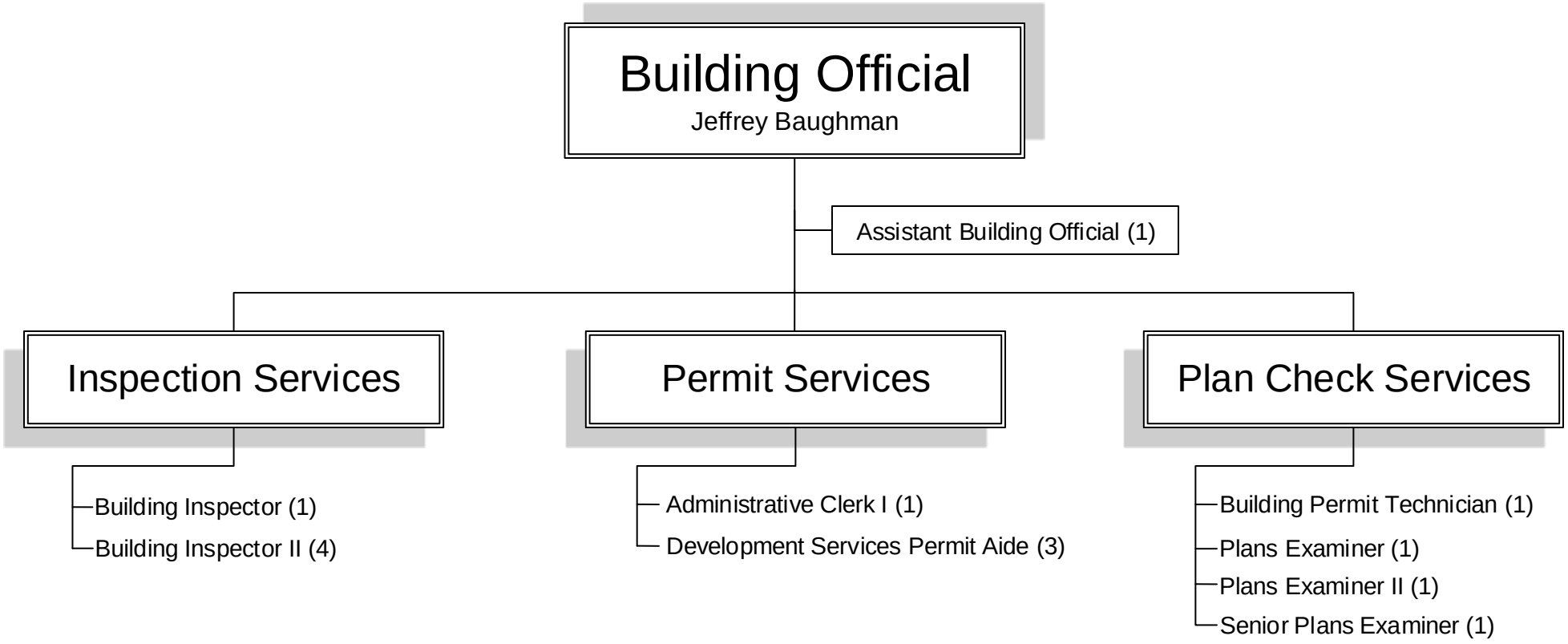
Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$55,652	$44,529	$55,700	$116,570	109.28%	$120,030	2.97%
OPERATING COSTS	$12,706	$74	$1,190	$3,600	202.52%	$3,600	0.00%
CONTRACTUAL SERVICES	$2,279	$1,631,835	$1,381,199	$664,700	-51.88%	$664,700	0.00%
INTERNAL SERVICES CHARGES	$1,630	$2,980	$2,660	$6,030	126.69%	$6,030	0.00%
Total Expenditures	$72,266	$1,679,418	$1,440,749	$790,900	-45.10%	$794,360	0.44%
Annual Percentage Change		2223.94%	-14.21%	-45.10%		-44.86%	
Budgeted Staffing Level (FTEs)	0.34	0.39	0.40	0.70		0.70	

2021/2022 and 2022/2023 Organizational Chart

Building and Safety

Effective 7/1/2021
Budgeted 15 FTE Positions





Building and Safety

Fiscal Years 2021-22 and 2022-23

Overview

The **Building & Safety Department** implements and enforces State laws and City ordinances that relate to structural, fire and health/life safety requirements, through the review of plans, issuance of permits, and inspection of new construction or addition/rehabilitation of existing structures.

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 the City's E-Plan Check processing the permitting system	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	Continue to coordinate team building in the Development Services Organization for Planning, Building & Safety, Fire Prevention and Engineering	4,5,6

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Department Goal
Building & Safety inspection requests responded to within one business day	99%	99%	99%	1
Building & Safety inspection requests responded to within two business days	100%	100%	100%	1
Average number of building related inspections performed per day	141	244	250	1
Average number of Building & Safety customers assisted at the public counter in a business hour	6.0	*	6.0	1
Total Plan Checks submitted for initial review	3,436	3,506	3,500	1,5
Plan Checks submitted for initial review which met turnaround time goal:				
Type I – minor improvements – 3 weeks	99%	99%	99%	1,5
Type II – major improvements and standard new construction – 5 weeks	100%	100%	100%	1,5
Type III – major new construction – 6 weeks	100%	100%	100%	1,5






Building and Safety

Fiscal Years 2021-22 and 2022-23

Accomplishments

- Completed over 3,506 building plan check reviews
- Performed more than 20,000 inspections on residential, commercial and industrial projects
- Issued more than 3,000 permits with a total valuation of over $400 million
- Continued to convert archived building plans to digital format for the preservation of historical reference material
- Updated department website with current project entitlements, public hearing notices, and environmental documents
- Ongoing improvements in streamlining the development review process
- Filled vacant Building Official position with the hiring of a CASP certified Building Official

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
BUILDING AND SAFETY									
101	GENERAL FUND	BUILDING AND SAFETY ADMIN	0	0	0	332,870	N/A	341,850	2.70%
101	GENERAL FUND	INSPECTION SERVICES	0	0	0	959,340	N/A	980,120	2.17%
101	GENERAL FUND	PLAN CHECK SERVICES	0	0	0	546,600	N/A	569,390	4.17%
101	GENERAL FUND	PERMIT PROCESSING	0	0	0	238,500	N/A	243,620	2.15%
		TOTAL GENERAL FUND	**0**	**0**	**0**	**2,077,310**	**N/A**	**2,134,980**	**2.78%**
		TOTAL BUILDING AND SAFETY	**0**	**0**	**0**	**2,077,310**	**N/A**	**2,134,980**	**2.78%**
		Total Budgeted Full-Time Positions	3.00	3.00	3.00	15.00	400.00%	15.00	0.00%

Division Budget Summary

Department: BUILDING AND SAFETY

Fund Title: GENERAL FUND

Division: BUILDING AND SAFETY ADMIN

Fund Number: 101

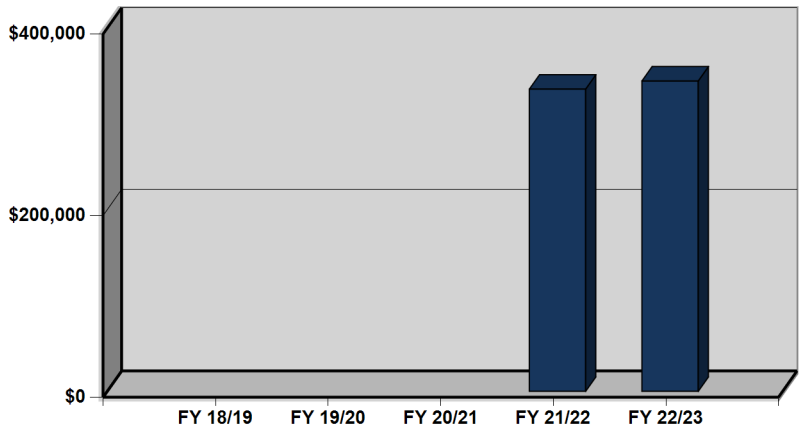
Mission Statement:

To implement and enforce State law and local codes and ordinances regarding minimum fire, health and life safety requirements through the review of plans and inspection of all construction activities for new and existing structures.

Selected Service Objectives:

• To provide technical staff support to the Development Advisory Board, 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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$0	$0	$0	$298,410	N/A	$307,390	3.01%
OPERATING COSTS	$0	$0	$0	$11,000	N/A	$11,000	0.00%
CONTRACTUAL SERVICES	$0	$0	$0	$15,000	N/A	$15,000	0.00%
INTERNAL SERVICES CHARGES	$0	$0	$0	$8,460	N/A	$8,460	0.00%
Total Expenditures	$0	$0	$0	$332,870	N/A	$341,850	2.70%
Annual Percentage Change		0.00%	0.00%	N/A		2.70%	
Budgeted Staffing Level (FTEs)	0.00	0.00	0.00	2.00		2.00	

Division Budget Summary

Department: BUILDING AND SAFETY

Fund Title: GENERAL FUND

Division: INSPECTION SERVICES

Fund Number: 101

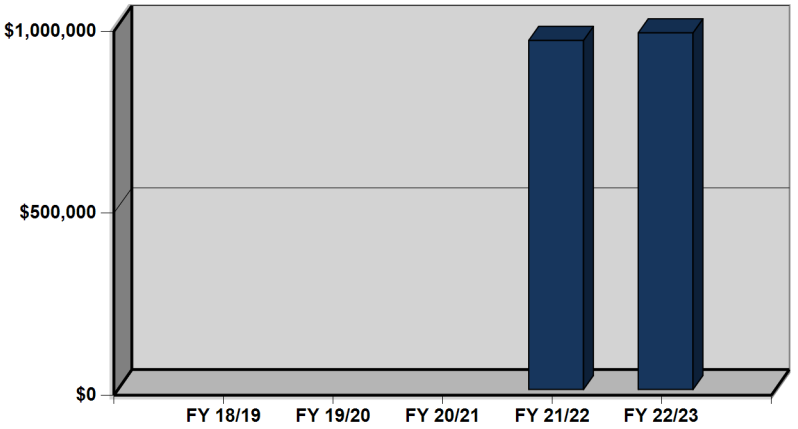
Mission Statement:

To implement and enforce State law and local codes and ordinances regarding minimum fire, health and life safety requirements through the inspection of all construction activities for new and existing structures

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$0	$0	$0	$750,710	N/A	$771,490	2.77%
OPERATING COSTS	$0	$0	$0	$13,200	N/A	$13,200	0.00%
CONTRACTUAL SERVICES	$0	$0	$0	$70,000	N/A	$70,000	0.00%
INTERNAL SERVICES CHARGES	$0	$0	$0	$125,430	N/A	$125,430	0.00%
Total Expenditures	$0	$0	$0	$959,340	N/A	$980,120	2.17%
Annual Percentage Change		0.00%	0.00%	N/A		2.17%	
Budgeted Staffing Level (FTEs)	0.00	0.00	0.00	6.00		6.00	

Division Budget Summary

Department: BUILDING AND SAFETY | **Fund Title: GENERAL FUND**

Division: PLAN CHECK SERVICES | **Fund Number: 101**

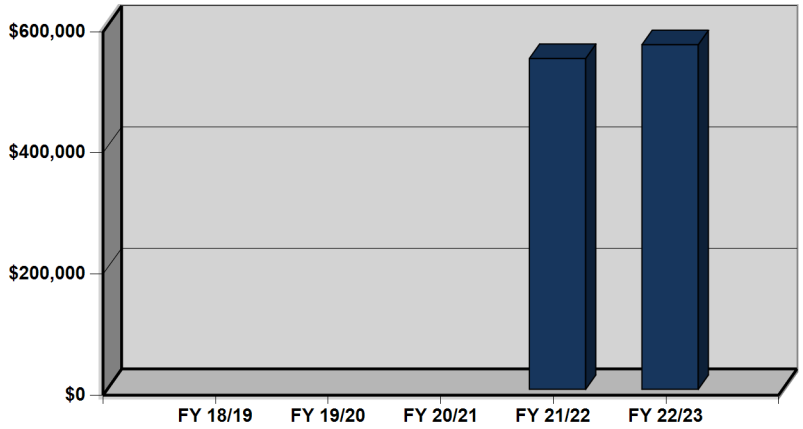
Mission Statement:

To implement and enforce State law and local codes and ordinances regarding minimum fire, health and life safety requirements through plan reviews of all construction activities for new and existing structures.

Selected Service Objectives:

• To provide technical staff support to the Development Advisory Board, 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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$0	$0	$0	$501,190	N/A	$523,980	4.55%
OPERATING COSTS	$0	$0	$0	$6,200	N/A	$6,200	0.00%
CONTRACTUAL SERVICES	$0	$0	$0	$25,000	N/A	$25,000	0.00%
INTERNAL SERVICES CHARGES	$0	$0	$0	$14,210	N/A	$14,210	0.00%
Total Expenditures	$0	$0	$0	$546,600	N/A	$569,390	4.17%
Annual Percentage Change		0.00%	0.00%	N/A		4.17%	
Budgeted Staffing Level (FTEs)	0.00	0.00	0.00	4.00		4.00	

Division Budget Summary

Department: BUILDING AND SAFETY | **Fund Title: GENERAL FUND**

Division: PERMIT PROCESSING | **Fund Number: 101**

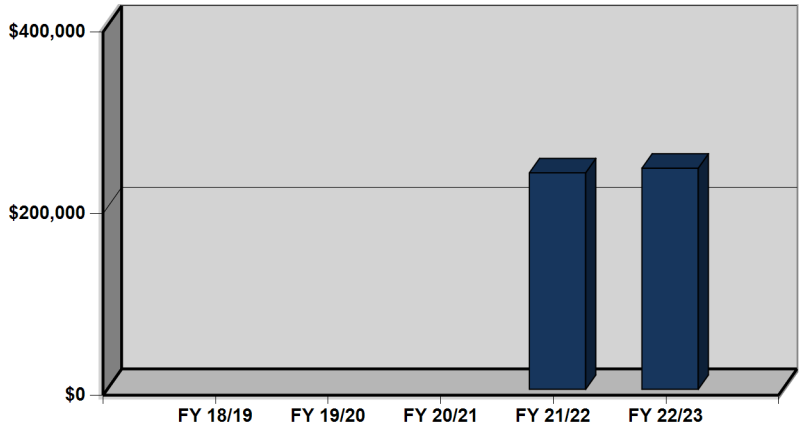
Mission Statement:

To implement and enforce State law and local codes and ordinances regarding minimum fire, health and life safety requirements through the issuance of permits for all construction activities for new and existing structures.

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$0	$0	$0	$224,050	N/A	$229,170	2.29%
OPERATING COSTS	$0	$0	$0	$8,100	N/A	$8,100	0.00%
INTERNAL SERVICES CHARGES	$0	$0	$0	$6,350	N/A	$6,350	0.00%
Total Expenditures	$0	$0	$0	$238,500	N/A	$243,620	2.15%
Annual Percentage Change		0.00%	0.00%	N/A		2.15%	

Fontana Car Show

Fontana Car Show



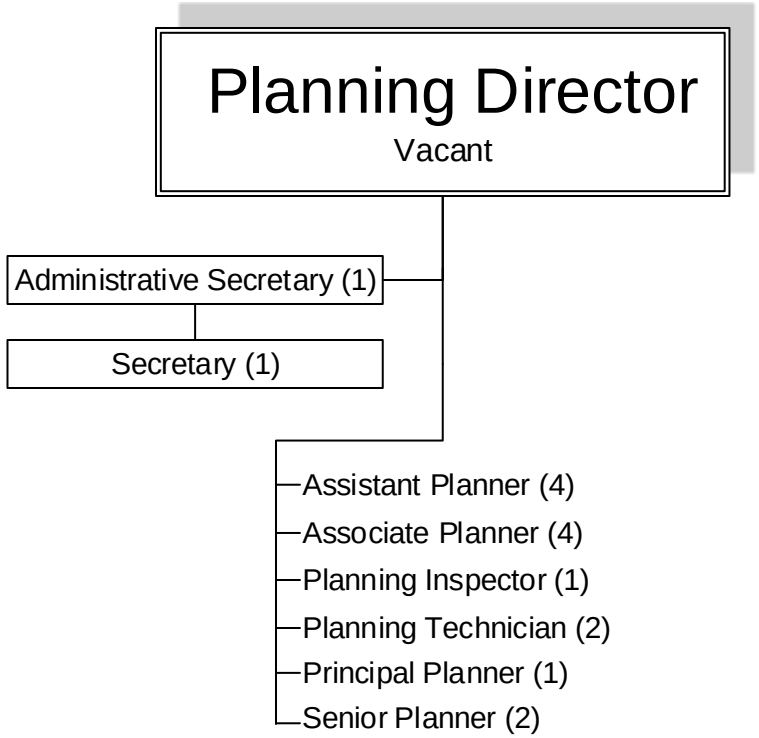


The Fontana Car Show kicked off on March 31, 2012. This extraordinary event allows car enthusiasts the opportunity to showcase the craftsmanship and elegance of the most distinguished and exotic automobiles around.
Food, live music, cars and more the last Saturday of each month, from March through October at the Civic Center Campus parking lot.

2021/2022 and 2022/2023 Organizational Chart

Planning

Effective 7/1/2021
Budgeted 17 FTE Positions
Budgeted 1 Intern Positions





Planning

Fiscal Years 2021-22 and 2022-23

Overview

The **Planning Department** promotes economic development while maintaining customer service excellence. It provides planning and staff support to the Planning Commission and assists the Planning Commission, the City Council, and the public in applying the community's strategic growth and development vision as defined by the City Council through the goals and policies of the General Plan and the implementation of those policies through the Zoning and Development Code.

Goals & Performance Measures

	Department Goals	City Council Goal
1	Continue to maintain a "One Stop" shop to ensure excellent customer service	2,4,6
2	Continue to improve and update the Development Review process, ensuring faster processing times while maintaining technical quality	5,6,9
3	Continue to process high quality development including industrial development within SWIP	6,7,3
4	Continue to coordinate team building in the Development Services Organization for Planning, Building & Safety, Fire Prevention and Engineering	4,5,6
5	Continue partnership with Lewis Operating Corp to process single-family subdivisions within the Arboretum Specific Plan and Summit at Rosena Specific Plan	6,7
6	Adopt the Sign Code and Housing Element Updates	8,10
7	Continue to support the Ontario Airport Land Use Compatibility Plan	6,7,3

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Department Goal
To maintain a standard of excellent customer service:				
Planning telephone calls returned the same day	98%	98%	98%	1
Planning telephone calls returned within one business day	100%	100%	100%	1
Planning inspection requests responded to on the same business day	75%	75%	75%	1
Planning inspection requests responded to within one business day	98%	98%	98%	1
Planning inspection requests responded to within two business days	100%	100%	100%	1



Planning

Fiscal Years 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Department Goal
To promote economic development within the City:				
Pre-Application Meetings occurring within two weeks of request	65%	65%	50%	3,4
Pre-Application Meetings occurring within three weeks of request	90%	90%	75%	3,4
Pre-Application Meetings occurring within four weeks of request	100%	100%	100%	3,4
Ordinances adopted to ensure the Zoning & Development Code and Specific Plans reflect General Plan goals and address the growing needs of the community	17	12	7	7

Accomplishments

- Assisted over 2,760 customers at the Planning Division counter and over 7,112 customers over the phone
- Completed more than 735 planning inspections and processed over 1,420 plan check submittals
- Approved subdivision of over 1,300 lots for single family residential development
- Entitled approximately 628,000 square feet for industrial development
- Approved 15 buildings and 166 multi-family units (2 or more units per building)
- Updated department website with current project entitlements, public hearing notices, and environmental documents
- Ongoing improvements in streamlining the development review process

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
PLANNING									
101	GENERAL FUND	PLANNING ADMIN	377,164	385,018	390,185	397,100	1.77%	403,100	1.51%
101	GENERAL FUND	PLANNING	1,896,167	2,004,276	2,232,247	2,078,990	-6.87%	2,108,890	1.44%
101	GENERAL FUND	BUILDING AND SAFETY	1,997,378	1,870,625	2,042,166	0	-100.00%	0	N/A
		TOTAL GENERAL FUND	**4,270,709**	**4,259,919**	**4,664,598**	**2,476,090**	**-46.92%**	**2,511,990**	**1.45%**
301	GRANTS	PLANNING ADMIN	0	0	625,000	0	-100.00%	0	N/A
601	CAPITAL REINVESTMENT	PLANNING ADMIN	54,035	0	0	0	N/A	0	N/A
634	LIBRARY CAP IMPROVEMENT	PLANNING	0	0	0	0	N/A	0	N/A
		TOTAL OTHER FUNDS	**54,035**	**0**	**625,000**	**0**	**-100.00%**	**0**	**N/A**
		TOTAL PLANNING	**4,324,743**	**4,259,919**	**5,289,598**	**2,476,090**	**-53.19%**	**2,511,990**	**1.45%**
		Total Budgeted Full-Time Positions	31.00	32.00	32.00	17.00	-46.88%	17.00	0.00%
		Total Budgeted Part-Time Positions	1.00	1.00	2.00	1.00	-50.00%	1.00	0.00%

Division Budget Summary

Department: PLANNING | **Fund Title: GENERAL FUND**

Division: PLANNING ADMIN | **Fund Number: 101**

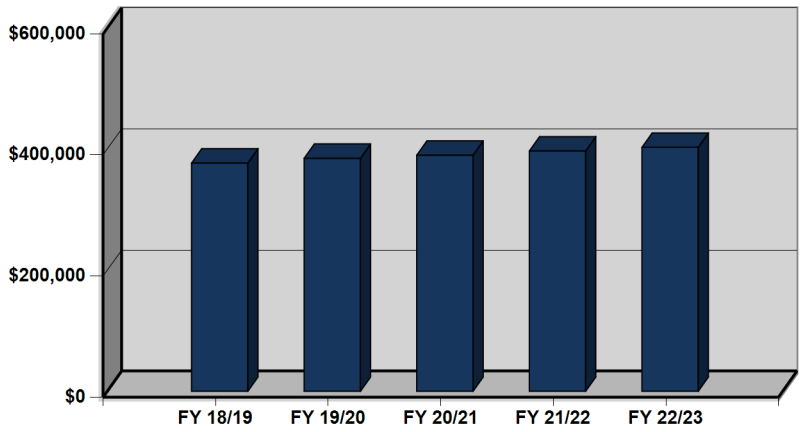
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$357,066	$367,073	$370,435	$377,400	1.88%	$383,400	1.59%
OPERATING COSTS	$9,198	$7,255	$9,060	$9,000	-0.66%	$9,000	0.00%
INTERNAL SERVICES CHARGES	$10,900	$10,690	$10,690	$10,700	0.09%	$10,700	0.00%
Total Expenditures	$377,164	$385,018	$390,185	$397,100	1.77%	$403,100	1.51%
Annual Percentage Change		2.08%	1.34%	1.77%		3.31%	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	2.00		2.00	

Division Budget Summary

Department: PLANNING | **Fund Title: GENERAL FUND**

Division: PLANNING | **Fund Number: 101**

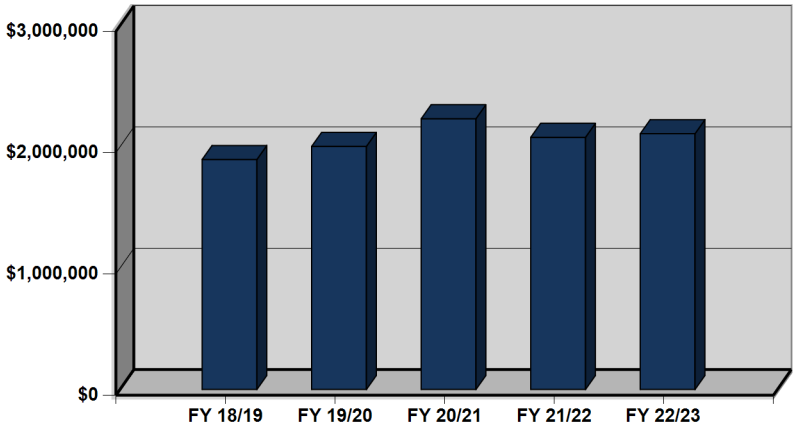
Mission Statement:

To enhance the quality of life within the City by receiving and processing applications for development in a responsible and timely manner; implement and enforce pertinent State laws and issues applicable to the Planning Division; implement goals and policies in the General Plan; comply with the provisions of the California Environmental Quality Act.

Selected Service Objectives:

- To provide technical staff support to the Development Advisory Board, 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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$1,762,119	$1,846,086	$1,902,250	$1,954,070	2.72%	$1,983,970	1.53%
OPERATING COSTS	$38,658	$50,056	$40,175	$43,200	7.53%	$43,200	0.00%
CONTRACTUAL SERVICES	$18,550	$31,584	$208,572	$3,000	-98.56%	$3,000	0.00%
INTERNAL SERVICES CHARGES	$76,840	$76,550	$81,250	$78,720	-3.11%	$78,720	0.00%
Total Expenditures	$1,896,167	$2,004,276	$2,232,247	$2,078,990	-6.87%	$2,108,890	1.44%
Annual Percentage Change		5.70%	11.37%	-6.87%		-5.53%	
Budgeted Staffing Level (FTEs)	14.00	15.00	15.00	15.00		15.00	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	1.00		1.00	



Sunset Concert Series

Sunset Concert Series

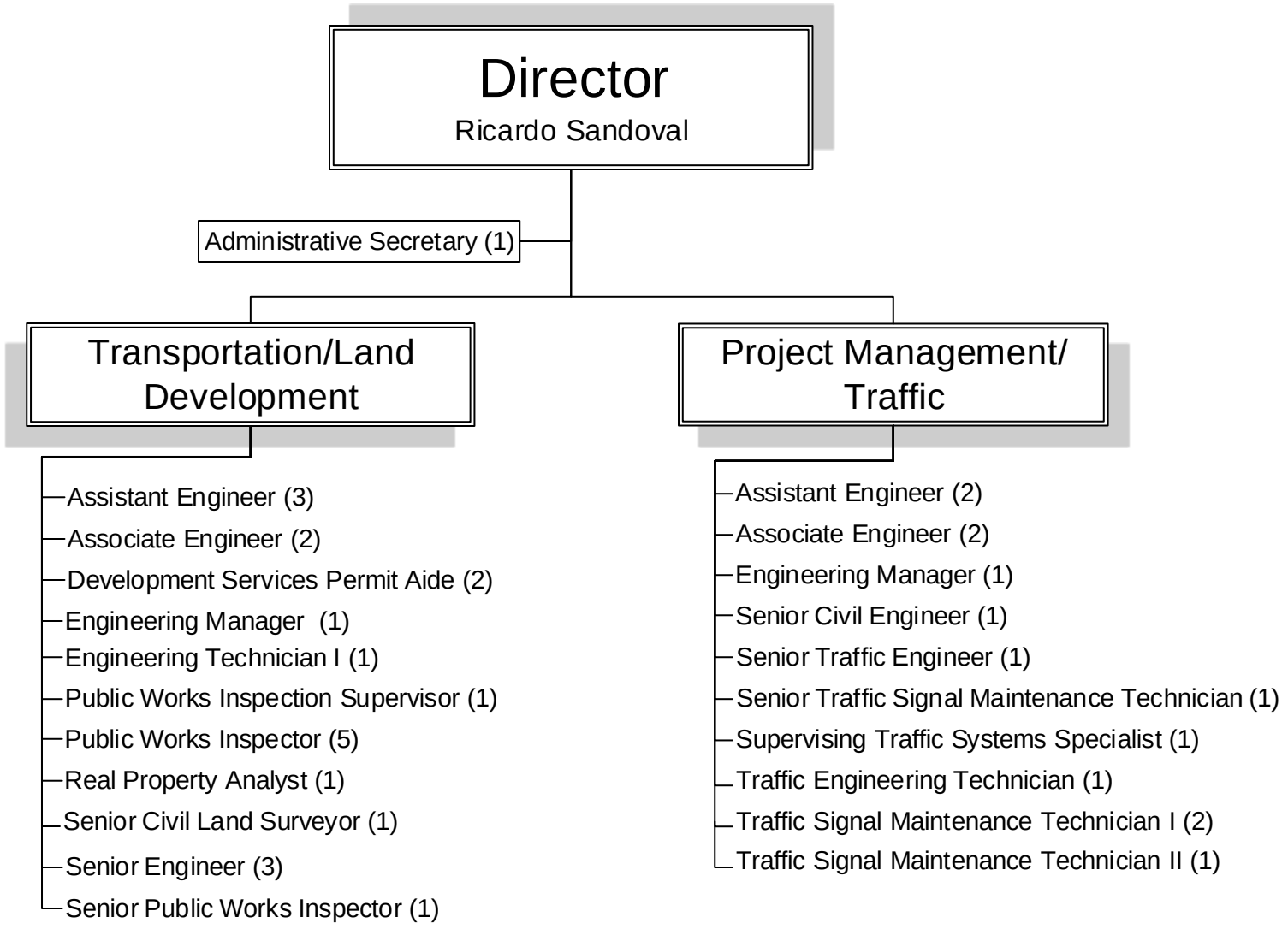


Moonwalk your way to the melody filled lineup of the Sunset Concert Series.
Every Thursday evening at Miller Park.

2021/2022 and 2022/2023 Organizational Chart

Engineering

Effective 7/1/2021
Budgeted 36 FTE Positions
Budgeted 3 Intern Positions





Engineering

Fiscal Years 2021-22 and 2022-23

Overview

The Engineering Department's major functions include: Land Development, Traffic and Transportation, Capital Improvement Projects, Inspection and Administration. The Department is responsible for the development of public infrastructure and all physical improvements within the public right of way. These improvements include the acquisition and development of public streets (roadways, curbs, gutters, and sidewalks), freeway interchanges and overcrossings, traffic controls (including signals, and signage/striping), sewer systems and storm drains.

Goals & Performance Measures

	Department Goals	City Council Goal
1	Continue to improve traffic safety	1,7
2	Continue to improve traffic circulation and operations	1,7
3	Partner with property owners/developers to assist development of infrastructure for public use	4,6,7
4	Continue to make progress on Capital Improvement Projects within budget and on schedule	7
5	Continue to improve water conservation in landscaping	10

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To maintain a standard of excellent customer service:					
Inspection requests addressed within one business day	98%	98%	98%	98%	1
Inspection requests addressed within two business days	100%	100%	100%	100%	1
Number of inspections performed	13,500	12,000	12,000	12,000	1
Turnaround time for Land Document review and Improvement Plan Checks submitted for initial review	4 weeks	4 weeks	4 weeks	4 weeks	1
To facilitate the installation of public infrastructure:					
Major capital improvement projects completed with less than 10% change orders (projects over $300,000)	100%	100%	100%	100%	1,3



Engineering

Fiscal Years 2021-22 and 2022-23

Accomplishments

- Completed design and began right of way acquisition for Alder Middle School sidewalk project (TDA article 3)
- Completed City of Fontana's fist Flashing Yellow Arrow (FYA) Traffic Signal at Baseline Ave at McGuire Ave
- Completed Jurupa Avenue at Live Oak Avenue Traffic Signal
- Completed South Highland Avenue at Cypress Avenue Traffic Signal
- Completed construction of the TMC fiber optic project
- Substantially completed construction of the Sierra Crest Landscape Project
- Continued installation of Flashing Yellow Arrow (FYA) signals at various locations
- Continued right of way acquisition for Sierra Avenue between Foothill and Baseline
- Continued right of way acquisition for Foothill Boulevard and Beech Avenue Improvement Project
- Continued right of way coordination for the Etiwanda Avenue at Slover Avenue Traffic Signal project
- Continued design for the Cypress Storm Drain project
- Continued design and right of way acquisition for the San Sevaine Trail project
- Continued design for the Sierra Avenue at Riverside Avenue Traffic Signal
- Continued design for Foothill Boulevard at Alder Avenue curb ramp improvements
- Continued design for Arrow Avenue at Tokay Avenue Traffic Signal project
- Continued design for Citrus Avenue at Ceres Avenue Traffic Signal project
- Continued design for South Highland Avenue at Mango Avenue Traffic Signal project
- Continued design for Cherry Avenue at Live Oak Avenue Traffic Signal project
- Continued design and environmental for Foothill from Almeria to Hemlock (Malaga Bridge)
- Began construction for the Valley Avenue at Almond Avenue project
- Began construction for the Valley Avenue at Oleander Avenue project
- Began installation of truck route sign and upgrading street name signs
- Began design for West Liberty Parkway at Miller Avenue Traffic Signal project
- Began design for Fire Station 81 project
- Began design for Fire Station 80 Training Center project
- Began design and right of way for Ramona Avenue, Alder Avenue, and Locust Avenue Safe Routes to School project (ATP Cycle 3)
- Began environmental for Fontana Gap Closure Safe Routes to School project (ATP cycle 4)

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
ENGINEERING									
101	GENERAL FUND	ENGINEERING	3,259,272	3,392,982	3,772,652	3,672,900	-2.64%	3,731,200	1.59%
		TOTAL GENERAL FUND	**3,259,272**	**3,392,982**	**3,772,652**	**3,672,900**	**-2.64%**	**3,731,200**	**1.59%**
125	STORM WATER COMPLIANCE	ENGINEERING	158,525	145,772	160,610	164,570	2.47%	166,020	0.88%
241	AIR QUALITY MGMT DIST	ENGINEERING	51,131	188,405	1,176,179	0	-100.00%	0	N/A
243	TRAFFIC SAFETY	ENGINEERING	119,165	316,829	113,165	59,520	-47.40%	59,520	0.00%
245	MEASURE I 2010-2040 REIMB	ENGINEERING	1,058,104	2,045,921	16,456,485	0	-100.00%	0	N/A
246	MEASURE I 2010-2040 LOCAL	ENGINEERING	3,054,553	4,129,308	13,741,234	2,565,110	-81.33%	1,554,980	-39.38%
301	GRANTS	ENGINEERING	680,614	2,048,964	9,335,819	0	-100.00%	1,560,000	N/A
362	CDBG	ENGINEERING	811,604	38,396	0	0	N/A	0	N/A
601	CAPITAL REINVESTMENT	ENGINEERING	840,031	218,502	422,411	0	-100.00%	100,000	N/A
602	CAPITAL IMPROVEMENT	ENGINEERING	75,177	94,425	9,854,093	2,067,420	-79.02%	0	-100.00%
603	FUTURE CAPITAL PROJECTS	ENGINEERING	750	(750)	0	0	N/A	0	N/A
620	SAN SEVAINE FLOOD CONTROL	ENGINEERING	92,748	92,743	95,290	95,290	0.00%	96,690	1.47%
622	STORM DRAIN	ENGINEERING	2,339,853	1,005,616	10,914,667	118,660	-98.91%	120,040	1.16%
630	CIRCULATION MITIGATION	ENGINEERING	1,030,387	1,542,945	15,975,531	12,620	-99.92%	12,620	0.00%
633	LANDSCAPE MEDIANS	ENGINEERING	64,939	386,590	2,651,962	3,110	-99.88%	3,160	1.61%
635	PARKS DEVELOPMENT	ENGINEERING	72,381	39,308	527,390	7,740	-98.53%	7,860	1.55%
657	CFD #31 CITRUS HEIGHTS NO	ENGINEERING	19,943,288	0	0	0	N/A	0	N/A
661	CFD #80 BELLA STRADA	ENGINEERING	16,382	0	0	0	N/A	0	N/A
662	CFD #81 GABRIELLA	ENGINEERING	2,289,527	2,834,618	0	0	N/A	0	N/A
663	CFD #74B CITRUS/SUMMIT	ENGINEERING	225,283	438,909	0	0	N/A	0	N/A
664	CFD #86 ETIWANDA RIDGE	ENGINEERING	0	386,715	2,548,448	0	-100.00%	0	N/A
665	CFD #85 THE MEADOWS	ENGINEERING	0	0	19,820,013	0	-100.00%	0	N/A
666	CFD #88 SIERRA CREST II	ENGINEERING	0	0	6,707,945	0	-100.00%	0	N/A
667	CFD #89 (BELROSE)	ENGINEERING	0	0	3,515,935	0	-100.00%	0	N/A
668	CFD #90 SUMMIT @ ROSENA PH 1	ENGINEERING	0	0	19,567,828	4,584,010	-76.57%	0	-100.00%
702	SEWER CAPITAL PROJECTS	ENGINEERING	51,283	40,325	41,380	42,010	1.52%	42,510	1.19%
		TOTAL OTHER FUNDS	**32,975,726**	**15,993,541**	**133,626,386**	**9,720,060**	**-92.73%**	**3,723,400**	**-61.69%**
		TOTAL ENGINEERING	**17,966,959**	**36,234,998**	**137,399,038**	**13,392,960**	**-90.25%**	**7,454,600**	**-44.34%**
		Total Budgeted Full-Time Positions	34.00	36.00	36.00	36.00	0.00%	36.00	0.00%
		Total Budgeted Part-Time Positions	5.00	5.00	3.00	3.00	0.00%	3.00	0.00%

Division Budget Summary

Department: ENGINEERING | **Fund Title: GENERAL FUND**

Division: ENGINEERING | **Fund Number: 101**

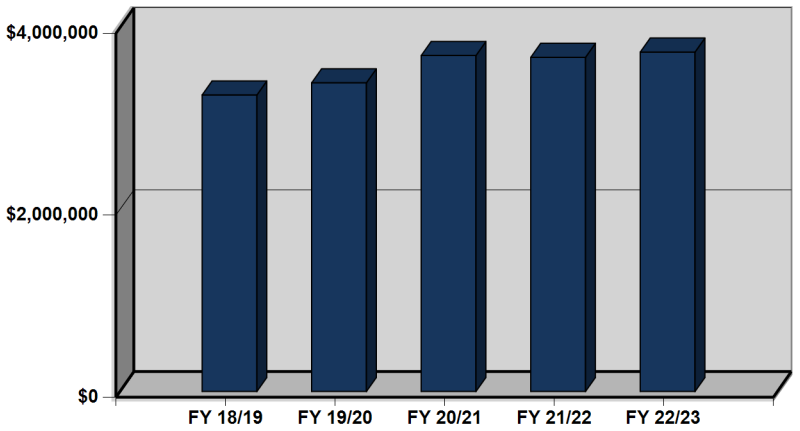
Mission Statement:

To provide overall Department of Engineering management for Land Development, design and construction of Capital Projects, Construction Inspection, Park and Landscape Inspection, Traffic, and Mapping. 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. Oversee traffic and transportation activities including street and school safety, speed zoning, and citizen concerns.

Selected Service Objectives:

• To provide professional administrative oversight to the activities of the Department of Engineering
• To manage municipally financed infrastructure projects
• To assist in development of Department of Engineering`s Annual Operating Budget and Seven-Year Capital Improvement Program
• To provide professional management of the City`s real property assets and to administer the Right of Way acquisition program
• To provide Engineering technical support to the Development Advisory Board, Planning Commission, the City Council and the public counter
• 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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$2,680,292	$2,985,381	$3,170,010	$3,287,910	3.72%	$3,346,210	1.77%
OPERATING COSTS	$29,308	$35,135	$24,510	$23,260	-5.10%	$23,260	0.00%
CONTRACTUAL SERVICES	$364,628	$173,996	$286,282	$158,000	-44.81%	$158,000	0.00%
INTERNAL SERVICES CHARGES	$185,045	$198,470	$211,850	$203,730	-3.83%	$203,730	0.00%
Total Expenditures	$3,259,272	$3,392,982	$3,692,652	$3,672,900	-0.53%	$3,731,200	1.59%
Annual Percentage Change		4.10%	8.83%	-0.53%		1.59%	
Budgeted Staffing Level (FTEs)	20.80	21.46	21.34	21.94		21.94	

Division Budget Summary

Department: ENGINEERING | **Fund Title: STORM WATER COMPLIANCE**

Division: ENGINEERING | **Fund Number: 125**

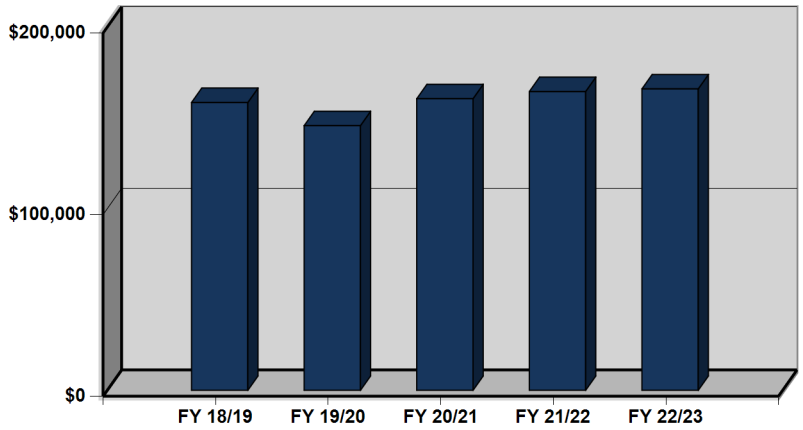
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$72,726	$80,670	$81,230	$82,790	1.92%	$84,240	1.75%
OPERATING COSTS	$1,297	$3,683	$500	$2,500	400.00%	$2,500	0.00%
CONTRACTUAL SERVICES	$81,452	$56,999	$75,000	$75,000	0.00%	$75,000	0.00%
INTERNAL SERVICES CHARGES	$3,050	$4,420	$3,880	$4,280	10.31%	$4,280	0.00%
Total Expenditures	$158,525	$145,772	$160,610	$164,570	2.47%	$166,020	0.88%
Annual Percentage Change		-8.04%	10.18%	2.47%		0.88%	
Budgeted Staffing Level (FTEs)	0.30	0.55	0.55	0.55		0.55	

Division Budget Summary

Department: ENGINEERING

Fund Title: TRAFFIC SAFETY

Division: ENGINEERING

Fund Number: 243

Mission Statement:

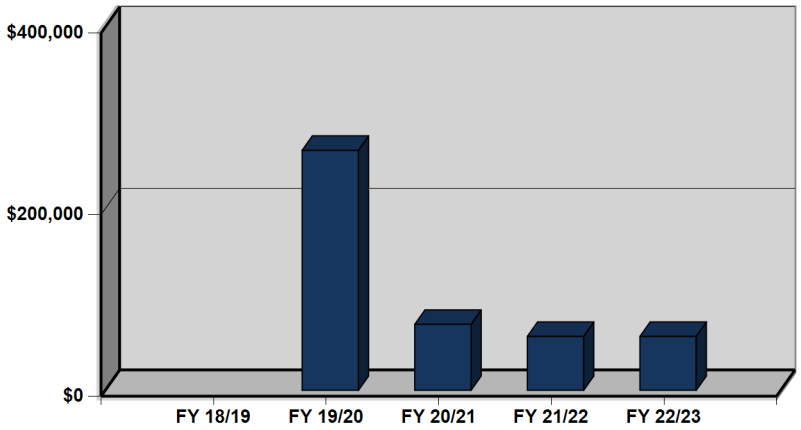
To continually strive to improve mobility and safety for the walking and motoring public.

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 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	($160,875)	$221,063	$16,050	$19,000	18.38%	$19,000	0.00%
CONTRACTUAL SERVICES	$0	$4,899	$3,835	$600	-84.35%	$600	0.00%
INTERNAL SERVICES CHARGES	$46,730	$38,510	$52,900	$39,920	-24.54%	$39,920	0.00%
Total Expenditures	($114,145)	$264,472	$72,785	$59,520	-18.22%	$59,520	0.00%
Annual Percentage Change		-331.70%	-72.48%	-18.22%		0.00%	
Budgeted Staffing Level (FTEs)	1.57	0.60	0.60	0.00		0.00	

Division Budget Summary

Department: ENGINEERING

Fund Title: MEASURE I 2010-2040 REIMB

Division: ENGINEERING

Fund Number: 245

Mission Statement:

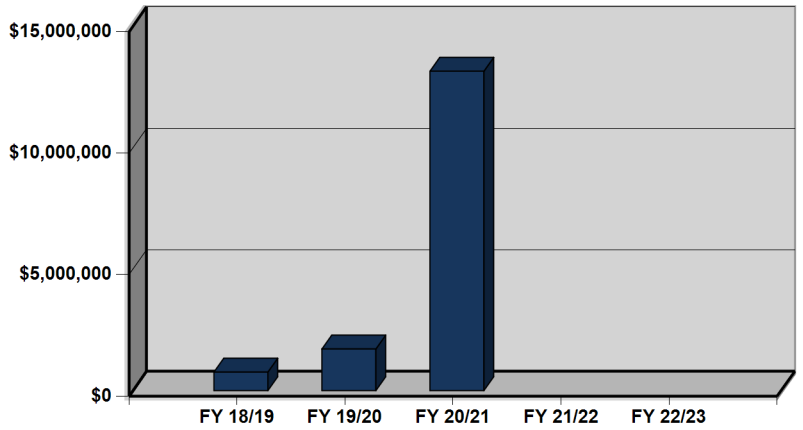
To provide professional and technical administration of the design and construction of public infrastructure as approved by City Council with Measure I 2010-2040 Arterial funding.

Selected Service Objectives:

- To design and construct Foothill: Oleander to Cypress, including traffic signal installation
- To design and construct the intersection of Etiwanda Ave. and Slover Ave
- To design and construct Beech Ave from Foothill to the Pacific Electric Trail

Unspent project funds in FY 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$110,246	$120,106	$53,284	$70,310	31.95%	$188,230	167.71%
INTERNAL SERVICES CHARGES	$6,712	$6,663	$3,166	$3,640	14.96%	$8,190	125.00%
CAPITAL EXPENDITURE	$646,735	$1,587,590	$13,093,624	($73,950)	-100.56%	($196,420)	165.61%
Total Expenditures	$763,692	$1,714,359	$13,150,075	$0	-100.00%	$0	N/A
Annual Percentage Change		124.48%	667.05%	-100.00%		0.00%	
Budgeted Staffing Level (FTEs)	0.87	0.92	0.46	0.51		0.51	

Division Budget Summary

Department: ENGINEERING

Fund Title: MEASURE I 2010-2040 LOCAL

Division: ENGINEERING

Fund Number: 246

Mission Statement:

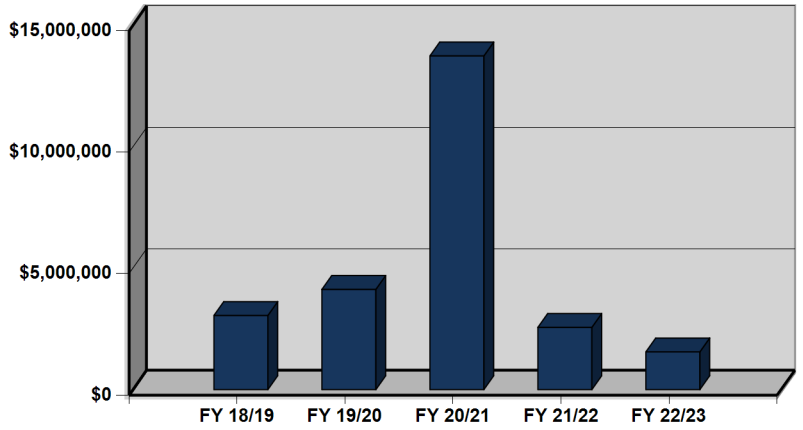
To administer Local Measure I fund allocations that began July 1, 2010. These funds will be utilized for specific capital projects that will target improved traffic circulation and public safety. As needs are identified with increased vehicular traffic, the City will focus on street and intersection widening, new and modified traffic signals, modifying existing signing and striping, and intelligent vehicle highway system implementation.

Selected Service Objectives:

• To improve design and/or construction of traffic related capital improvement projects consistent with current Measure I Plan
• To participate in cooperative signal projects with other surrounding agencies
• To monitor level of service for key intersection and maintain Congestion Management Program (CMP) compliance
• To collect traffic data to meet the Congestion Management Plan (CMP) and federal funding management system requirements
• To construct new traffic signals, with new funding at intersections identified on the Signal Priority List

Unspent project funding in FY 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$763,493	$1,249,284	$1,251,472	$1,433,670	14.56%	$1,156,100	-19.36%
OPERATING COSTS	$367,932	$351,851	$474,444	$300,000	-36.77%	$300,000	0.00%
CONTRACTUAL SERVICES	$468,392	$500,526	$1,971,818	$178,000	-90.97%	$178,000	0.00%
INTERNAL SERVICES CHARGES	$77,490	$112,340	$92,300	$148,410	60.79%	$132,840	-10.49%
CAPITAL EXPENDITURE	$1,377,247	$1,915,307	$9,951,200	$505,030	-94.92%	($211,960)	-141.97%
Total Expenditures	$3,054,553	$4,129,308	$13,741,234	$2,565,110	-81.33%	$1,554,980	-39.38%
Annual Percentage Change		35.19%	232.77%	-81.33%		-39.38%	
Budgeted Staffing Level (FTEs)	7.67	9.51	9.50	9.98		9.98	

Division Budget Summary

Department: ENGINEERING

Fund Title: GRANTS

Division: ENGINEERING

Fund Number: 301

Mission Statement:

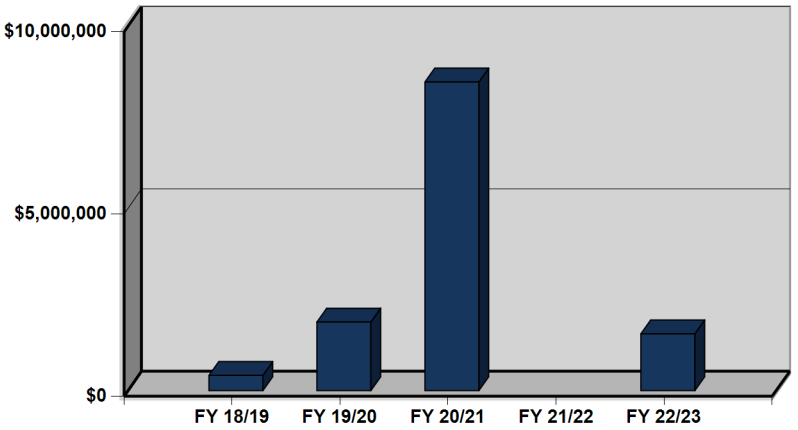
To complete projects according to Grant award specifications.

Selected Service Objectives:

• Construction of Sierra at Metrolink Grade Pedestrian Crossing
• Construction on the Safe Routes to School Project at Arrow and Fontana
• Continued work of the Malaga Bridge Study
• Design and Construction on the San Sevaine Trail
• Construction of the Metrolink Grade Crossings at both Juniper and Sierra
• Construction of a traffic signal at the Randall/Juniper intersection
• Design and construction of Foothill: Oleander to Cypress including the installation of a traffic signal

Unspent project funds in FY 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$46,206	$58,701	$135,512	$161,260	19.00%	$0	-100.00%
CAPITAL EXPENDITURE	$370,230	$1,823,829	$8,336,474	($161,260)	-101.93%	$1,560,000	-1067.38%
Total Expenditures	$416,436	$1,882,530	$8,471,987	$0	-100.00%	$1,560,000	N/A
Annual Percentage Change		352.06%	350.03%	-100.00%		156000000.00%	
Budgeted Staffing Level (FTEs)	0.57	0.51	0.95	1.10		1.10	

Division Budget Summary

Department: ENGINEERING

Fund Title: CAPITAL IMPROVEMENT

Division: ENGINEERING

Fund Number: 602

Mission Statement:

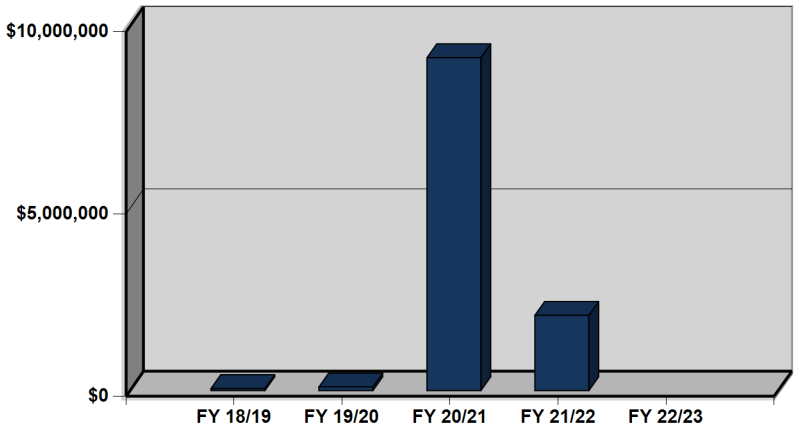
To oversee construction of the South Fontana Sports Park and the Southridge Dog Park

Selected Service Objectives:

• To provide project management support for the construction of the 17-acre sports park and the half-acre dog park located on the south end of the City.

Unspent project funding in FY 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CAPITAL EXPENDITURE	$55,495	$100,000	$9,136,970	$2,067,420	-77.37%	$0	-100.00%
Total Expenditures	$55,495	$100,000	$9,136,970	$2,067,420	-77.37%	$0	-100.00%
Annual Percentage Change		80.20%	9036.97%	-77.37%		-100.00%	
Budgeted Staffing Level (FTEs)	0.00	0.00	0.00	0.00		0.00	

Division Budget Summary

Department: ENGINEERING

Fund Title: SAN SEVAINE FLOOD CONTROL

Division: ENGINEERING

Fund Number: 620

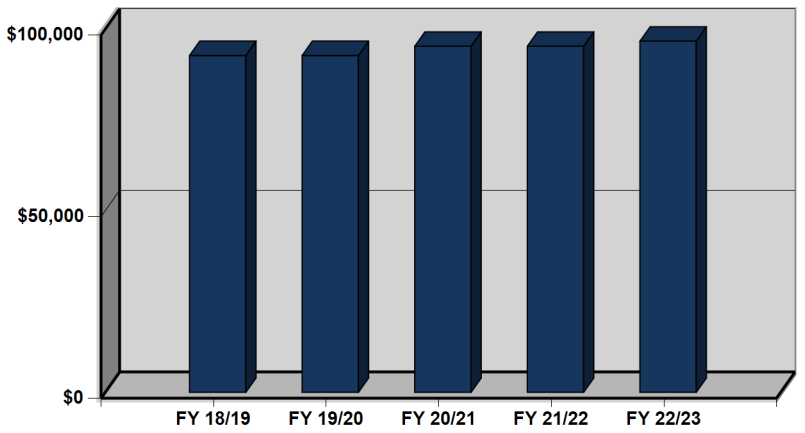
Mission Statement:

To administer the City`s portion of the City/San Bernardino County Flood Control District (SBCFCD) Program for the bond repayment of SBCFCD Bond Issuance for construction of regional flood control facilities on the San Sevaine Channel project. The goal of the fund is to augment money from the county fee program, and San Bernardino County Flood Control District (SBCFCD) funds to construct and operate the ultimate concrete channel improvements and water conservation/detention basins along the channel. The SBCFCD is the ultimate owner and operator of these facilities.

Selected Service Objectives:

• To oversee fund administration, including establishing City/SBCFCD joint agreements for priority project lists
• To contribute to the San Bernardino Flood Control District (SBCFCD) for Capital Improvement Program (CIP) design, engineering services and construction costs as mutually agreed upon
• To perform analysis of the San Sevaine Channel capacity for project staging and prioritization as the need arises for new connections

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$87,568	$87,873	$90,940	$90,600	-0.37%	$92,000	1.55%
INTERNAL SERVICES CHARGES	$5,180	$4,870	$4,350	$4,690	7.82%	$4,690	0.00%
Total Expenditures	$92,748	$92,743	$95,290	$95,290	0.00%	$96,690	1.47%
Annual Percentage Change		-0.01%	2.75%	0.00%		1.47%	
Budgeted Staffing Level (FTEs)	0.45	0.45	0.45	0.45		0.45	

Division Budget Summary

Department: ENGINEERING | **Fund Title: STORM DRAIN**

Division: ENGINEERING | **Fund Number: 622**

Mission Statement:

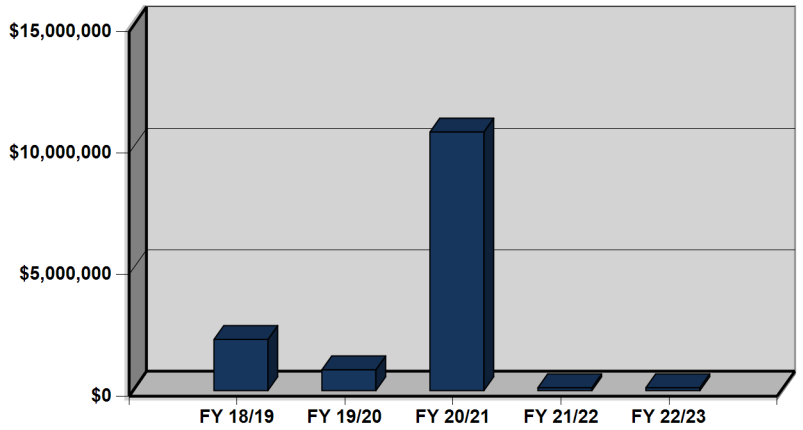
To construct the Master Plan of Drainage Facilities pursuant to a City approved engineering study using a development fee established pursuant to a benefit area.

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 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$143,061	$107,507	$122,307	$137,130	12.12%	$255,550	86.36%
INTERNAL SERVICES CHARGES	$19,250	$21,610	$23,220	$21,120	-9.04%	$25,610	21.26%
CAPITAL EXPENDITURE	$1,943,704	$730,493	$10,501,835	($39,590)	-100.38%	($161,120)	306.97%
Total Expenditures	$2,106,015	$859,610	$10,647,362	$118,660	-98.89%	$120,040	1.16%
Annual Percentage Change		-59.18%	1138.63%	-98.89%		1.16%	
Budgeted Staffing Level (FTEs)	0.55	0.92	1.12	0.80		0.80	

Division Budget Summary

Department: ENGINEERING

Fund Title: CIRCULATION MITIGATION

Division: ENGINEERING

Fund Number: 630

Mission Statement:

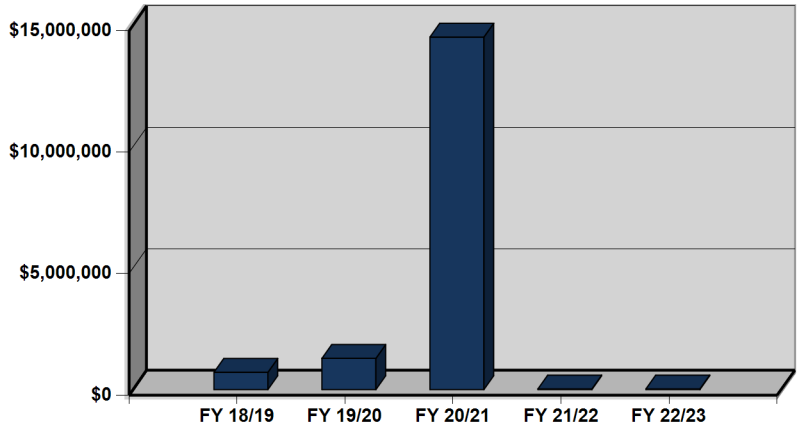
To fund street, traffic signal, and interchange projects through Development Impact fees. Development is measured as having an interchange and arterial impact to traffic circulation. As a requirement of the voter approved Measure I program, cities are required to adopt a Development Impact fee to ensure 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 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$63,198	$62,146	$37,078	$45,190	21.88%	$102,670	127.20%
INTERNAL SERVICES CHARGES	$3,808	$3,741	$2,050	$2,340	14.16%	$5,010	114.10%
CAPITAL EXPENDITURE	$644,344	$1,220,297	$14,476,588	($34,910)	-100.24%	($95,060)	172.30%
Total Expenditures	$711,350	$1,286,184	$14,515,716	$12,620	-99.91%	$12,620	0.00%
Annual Percentage Change		80.81%	1028.59%	-99.91%		0.00%	
Budgeted Staffing Level (FTEs)	0.41	0.43	0.18	0.24		0.24	

Division Budget Summary

Department: ENGINEERING | **Fund Title: LANDSCAPE MEDIANS**

Division: ENGINEERING | **Fund Number: 633**

Mission Statement:

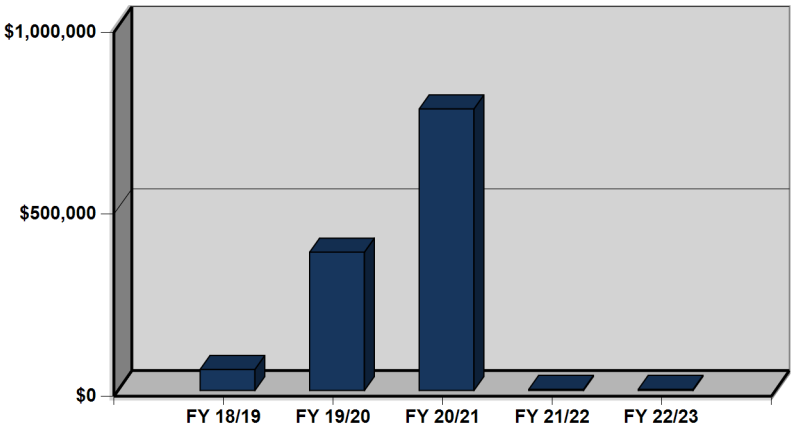
To provide the administration of funds collected through a city-wide Landscape Median Development fee for landscape improvement projects.

Selected Service Objectives:

• To professionally oversee the collection and appropriate recording of the Landscape Median fee on all applicable development activity.

Unspent project funding in FY 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$27,909	$34,123	$54,135	$25,870	-52.21%	$3,010	-88.36%
INTERNAL SERVICES CHARGES	$1,670	$2,610	$1,150	$1,330	15.65%	$150	-88.72%
CAPITAL EXPENDITURE	$28,440	$343,475	$718,500	($24,090)	-103.35%	$0	-100.00%
Total Expenditures	$58,019	$380,208	$773,785	$3,110	-99.60%	$3,160	1.61%
Annual Percentage Change		555.32%	103.52%	-99.60%		1.61%	
Budgeted Staffing Level (FTEs)	0.20	0.34	0.16	0.18		0.18	

Division Budget Summary

Department: ENGINEERING | **Fund Title: PARKS DEVELOPMENT**

Division: ENGINEERING | **Fund Number: 635**

Mission Statement:

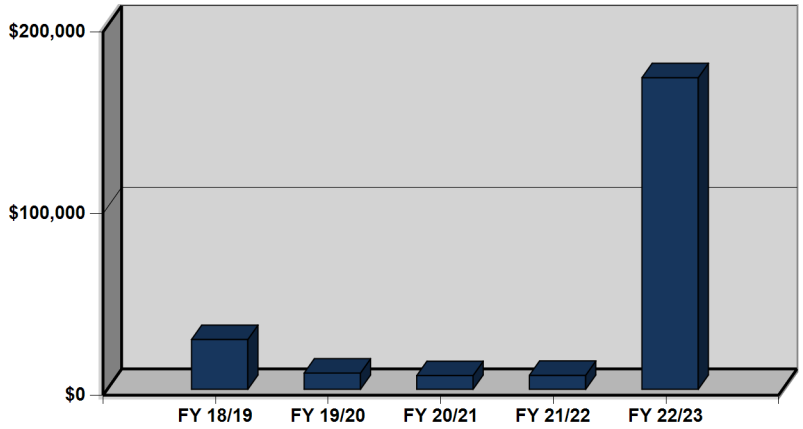
To provide professional fund administration for the collection and recording of Park Development Impact fees that provide for construction of new neighborhood, community, and regional park facilities.

Selected Service Objectives:

• To develop park concepts and designs and coordinate with City staff, developers and consultants while administrating the goals of the adopted Master Plan of Parks

Unspent project funding in FY 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$27,057	$8,584	$7,250	$7,360	1.52%	$166,050	2156.11%
INTERNAL SERVICES CHARGES	$420	$390	$350	$380	8.57%	$5,580	1368.42%
Total Expenditures	$27,477	$8,974	$7,600	$7,740	1.84%	$171,630	2117.44%
Annual Percentage Change		-67.34%	-15.31%	1.84%		2117.44%	
Budgeted Staffing Level (FTEs)	0.05	0.05	0.05	0.05		0.05	

Division Budget Summary

Department: ENGINEERING

Fund Title: CFD #90 SUMMIT @ ROSENA PH 1

Division: ENGINEERING

Fund Number: 668

Mission Statement:

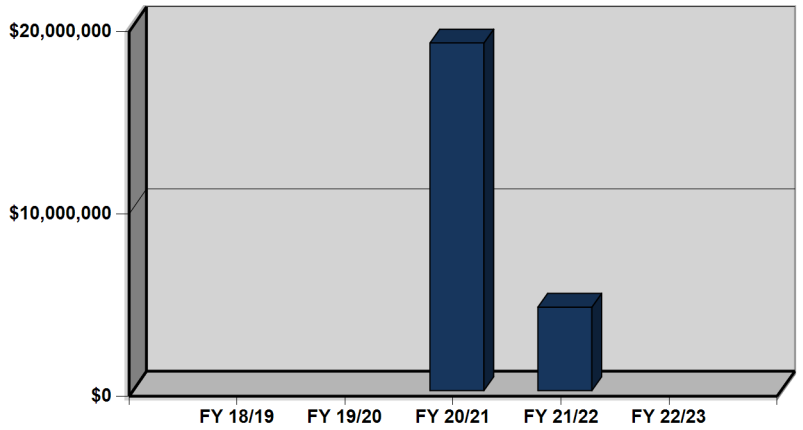
To oversee construction of the South Fontana Sports Park

Selected Service Objectives:

• To provide project management support for the construction of the 17-acre sports park that will provide a high-quality recreation area on the south end of the City.

Unspent project funding in FY 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CAPITAL EXPENDITURE	$0	$0	$19,083,318	$4,584,010	-75.98%	$0	-100.00%
Total Expenditures	$0	$0	$19,083,318	$4,584,010	-75.98%	$0	-100.00%
Annual Percentage Change		0.00%	1908331800.00 %	-75.98%		-100.00%	

Division Budget Summary

Department: ENGINEERING | **Fund Title: SEWER CAPITAL PROJECTS**

Division: ENGINEERING | **Fund Number: 702**

Mission Statement:

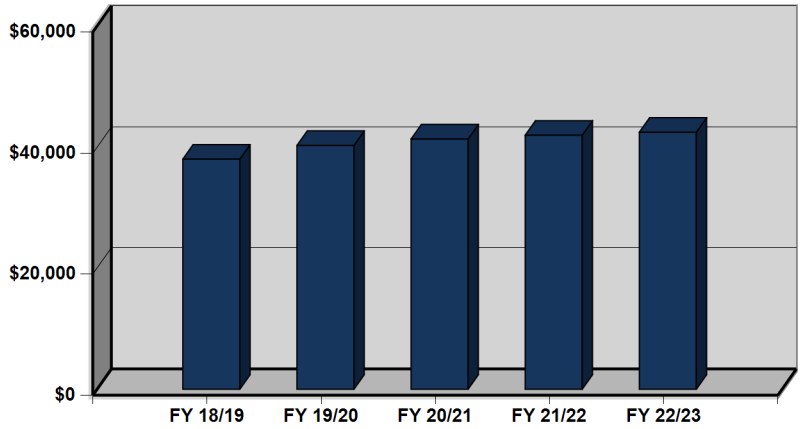
To account for the ongoing expansion of the sewer system which is funded by connection charges collected at the time of development or at the time an existing structure elects to connect to the sanitary sewer system.

Selected Service Objectives:

• To update the Sewer Master Plan on an ongoing basis
• To provided funding for Capital Improvement Projects

Unspent project funding in FY 2020-21 will carry forward into FY 2021-22 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$25,068	$27,655	$27,250	$28,060	2.97%	$28,560	1.78%
INTERNAL SERVICES CHARGES	$12,990	$12,670	$14,130	$13,950	-1.27%	$13,950	0.00%
Total Expenditures	$38,058	$40,325	$41,380	$42,010	1.52%	$42,510	1.19%
Annual Percentage Change		5.96%	2.62%	1.52%		1.19%	
Budgeted Staffing Level (FTEs)	0.20	0.20	0.20	0.20		0.20	

Family Fun Nights

Family Fun Nights



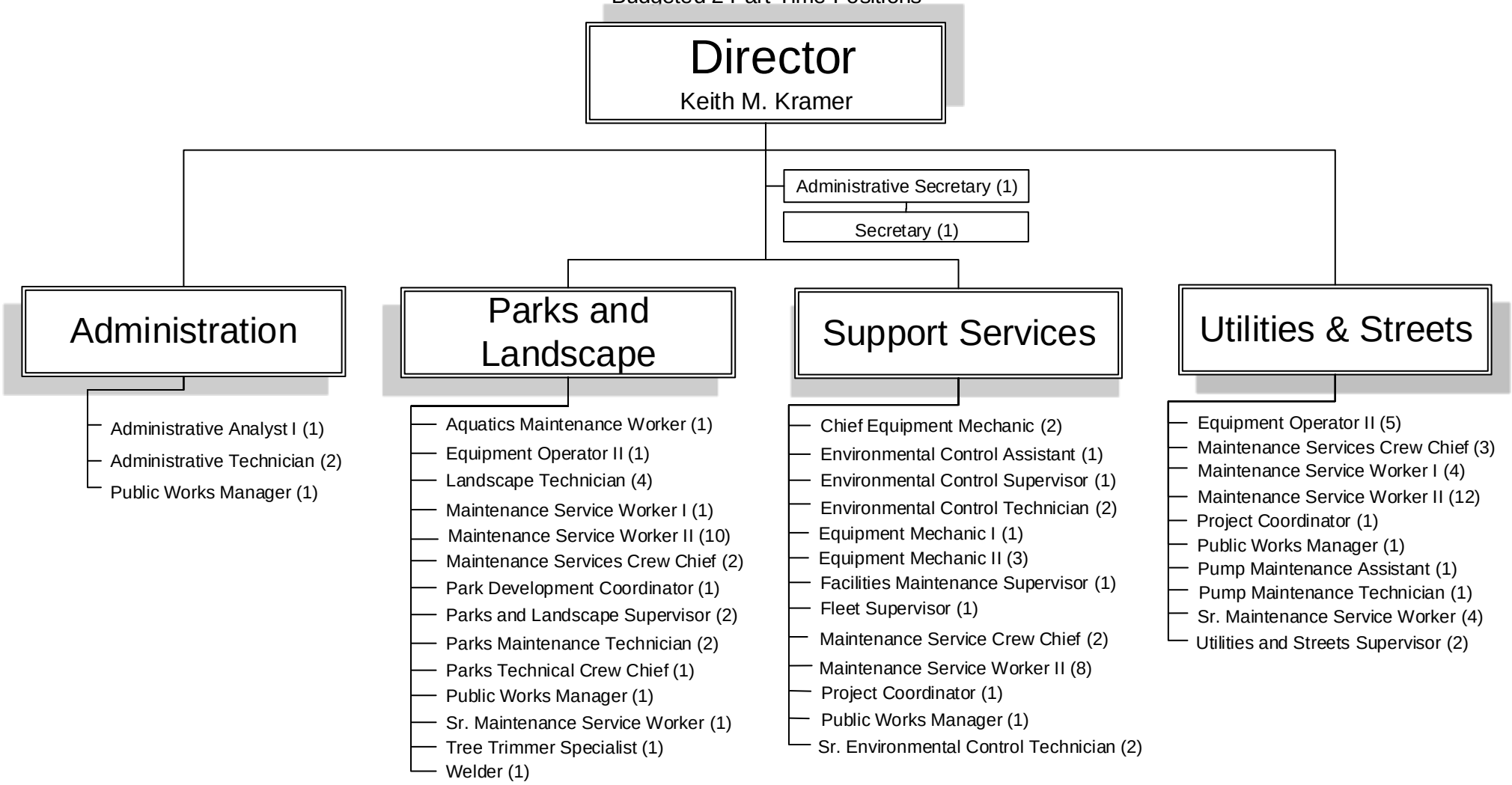


Family Fun Nights include themed activities and entertainment celebrating different styles of music.

2021/2022 and 2022/2023 Organizational Chart

Public Works

Effective 7/1/2021
Budgeted 96 FTE Positions
Budgeted 2 Part-Time Positions





Public Works

Fiscal Years 2021-22 and 2022-23

Overview

The Public Works Department is responsible for providing infrastructure maintenance and an aggressive capital reinvestment program. The department's core duties are conducting programs and providing services related to sewer, storm drains, refuse collection, recycling, water reclamation, environmental programs, streets, city trees, parks, streetscapes, graffiti abatement, public buildings, fleet maintenance and replacement. The department is organized into three divisions: Parks & Landscape, Utilities & Streets and Support Services. The department manages 96 full-time employees, numerous seasonal and part-time staff and multiple contract service providers while maintaining an "integrated service approach" which utilizes 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 provide opportunities for residents to recycle, reduce and reuse waste	3
4	To maintain City parks and landscaped areas in a safe and aesthetically pleasing manner using the most cost efficient methods	7
5	To maintain City trees in a safe and aesthetically pleasing manner using the most cost efficient methods	7
6	To perform weed abatement on vacant City owned properties and open space	7
7	To perform graffiti abatement on City owned properties and right-of-way areas	7
8	To complete energy efficiency retrofit projects for City buildings	7
9	To maintain City vehicles and equipment in a safe and operational condition	7

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
Graffiti Abatement:					
Graffiti Hotline call requests completed within 24 hours	2,711/87%	3,600/86%	3,400/85%	3,600/90%	7
Graffiti Hotline call requests completed within 48 hours	406/13%	600/14%	600/15%	400/10%	7
Total number of Graffiti Hotline calls completed annually	3,117	4,200	4,000	4,000	7



Public Works

Fiscal Years 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
City parks:					
Perform weekly playground inspections (total of 50 playgrounds)	2,392	2,490	2,600	2,700	4
Perform monthly light inspections (total of 50 systems)	607	575	600	625	4
Recycle, Reduce and Reuse:					
Participants utilizing Household Hazardous Waste Disposal Facility	3,205	3,500	3,500	3,500	3
Compliance with AB 939 waste reduction 50% target	49%	50%	50%	50%	3
City vehicles and equipment:					
Total repair orders completed annually	2,619	2,300	2,350	2,600	9
Percent of scheduled to unscheduled repair orders	85%/15%	81%/19%	80%/20%	80%/20%	9
City streets:					
Miles of streets rehabilitated annually	33	30	25	30	1
Number of potholes filled annually	3,951	5,500	4,000	3,500	1
Wastewater:					
Conduct commercial and industrial site inspections annually	367	400	400	450	2
Lineal feet of sanitary sewer video assessed annually	20,259	110,000	220,000	220,000	2
Lineal feet of sanitary sewer jet rod cleaned annually	1,472,700	1,350,000	1,450,000	1,500,000	2



Public Works

Fiscal Years 2021-22 and 2022-23

Accomplishments

- Completed 10 lane miles of road slurry and 29 lane miles of thick and thin overlay, street rehabilitation
- Cleaned 1,500,000 linear feet of sewer mainline
- Collected 4,176 gallons of motor oil as part of the City's Used Oil Collection Program
- Pruned 20% of City trees and responded to safety concerns as needed (5-year trim cycle)
- Completed the Area 4 Sidewalk Program with 561 trip hazards mitigated
- Completed construction of Central City Park
- Upgraded Sports Field Security and Parking Lot Lighting in all City Parks to LED fixtures
- Re-surfaced, re-striped and added Pickleball Court markings to existing tennis courts
- Added Court markings for 2 new Pickleball Courts in the Jack Bulik Park Sports Pavilion

Senior Prom

Senior Prom







The “Senior” Prom held at the Fontana Senior Community Center. Must be 55+ or accompanied by a senior.

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
PUBLIC WORKS									
101	GENERAL FUND	UTILITIES & STREET	526,334	747,355	803,617	891,820	10.98%	882,760	-1.02%
101	GENERAL FUND	PARKS & LANDSCAPE	5,104,407	5,467,110	5,770,969	6,273,820	8.71%	6,210,690	-1.01%
101	GENERAL FUND	SUPPORT SERVICES	301,125	297,740	403,250	290,160	-28.04%	293,500	1.15%
		TOTAL GENERAL FUND	**5,931,865**	**6,512,205**	**6,977,836**	**7,455,800**	**6.85%**	**7,386,950**	**-0.92%**
103	FACILITY MAINTENANCE	SUPPORT SERVICES	5,793,226	6,131,796	6,627,341	6,439,400	-2.84%	6,432,660	-0.10%
241	AIR QUALITY MGMT DIST	SUPPORT SERVICES	0	0	126,910	0	-100.00%	0	N/A
281	GAS TAX (STATE)	UTILITIES & STREET	4,361,805	4,423,576	3,939,736	3,730,430	-5.31%	3,763,090	0.88%
282	SOLID WASTE MITIGATION	UTILITIES & STREET	1,474,264	2,321,151	4,136,907	1,020,450	-75.33%	1,534,790	50.40%
282	SOLID WASTE MITIGATION	SUPPORT SERVICES	1,214,106	1,198,551	1,485,132	1,529,880	3.01%	1,543,890	0.92%
283	ROAD MAINTENANCE & REHAB	UTILITIES & STREET	3,394,959	3,718,813	4,359,240	4,145,000	-4.91%	4,145,000	0.00%
301	GRANTS	UTILITIES & STREET	386,708	0	0	0	N/A	0	N/A
301	GRANTS	PARKS & LANDSCAPE	0	429,191	570,809	0	-100.00%	0	N/A
301	GRANTS	SUPPORT SERVICES	749,115	7,957,433	1,598,655	75,360	-95.29%	75,360	0.00%
362	CDBG	PARKS & LANDSCAPE	16,254	0	0	0	N/A	0	N/A
395	LMD #1 CITY WIDE	PARKS & LANDSCAPE	827,192	1,089,807	1,082,005	989,660	-8.53%	965,560	-2.44%
396	LMD #2 VLG OF HERITAGE	PARKS & LANDSCAPE	2,763,882	2,521,230	3,308,188	2,766,620	-16.37%	2,776,380	0.35%
397	LMD #3-1 EMPIRE CENTER	PARKS & LANDSCAPE	40,836	37,183	60,890	61,070	0.30%	61,070	0.00%
398	LMD #3 HUNTER'S RIDGE	PARKS & LANDSCAPE	740,373	762,208	985,681	901,790	-8.51%	961,990	6.68%
399	LLMD #3 HUNTER'S RIDGE	PARKS & LANDSCAPE	31,901	23,567	40,300	32,000	-20.60%	32,000	0.00%
401	CFD #1 SOUTHRIDGE VILLAGE	PARKS & LANDSCAPE	2,544,853	2,884,635	3,824,740	3,062,670	-19.92%	2,986,390	-2.49%
403	CFD #6-3A BELLGROVE II	PARKS & LANDSCAPE	98,151	97,155	131,400	141,650	7.80%	155,100	9.50%
404	CFD #6-2 N MORNINGSIDE	PARKS & LANDSCAPE	45,995	55,713	67,190	68,130	1.40%	71,360	4.74%
405	CFD #6-1 STRATHAM	PARKS & LANDSCAPE	82,300	95,547	111,950	118,420	5.78%	140,290	18.47%
406	CFD #6 THE LANDINGS	PARKS & LANDSCAPE	351,326	392,784	518,879	459,860	-11.37%	476,140	3.54%
407	CFD #7 COUNTRY CLUB EST	PARKS & LANDSCAPE	127,223	117,021	178,460	146,420	-17.95%	146,790	0.25%
408	CFD #8 PRESLEY	PARKS & LANDSCAPE	170,199	179,822	381,890	239,440	-37.30%	241,430	0.83%
409	CFD #9M MORNINGSIDE	PARKS & LANDSCAPE	99,395	107,822	136,970	128,150	-6.44%	139,460	8.83%
410	CFD #10M JURUPA IND	PARKS & LANDSCAPE	19,357	29,068	33,730	35,130	4.15%	33,730	-3.99%
412	CFD #12 SIERRA LAKES	PARKS & LANDSCAPE	868,578	973,824	1,233,093	1,221,240	-0.96%	1,047,310	-14.24%
413	CFD #13M SUMMIT HEIGHTS	PARKS & LANDSCAPE	583,022	606,328	732,200	680,980	-7.00%	732,700	7.59%
414	CFD #14M SYCAMORE HILLS	PARKS & LANDSCAPE	216,908	309,505	432,990	271,020	-37.41%	271,390	0.14%
415	CFD #15M SILVER RIDGE	PARKS & LANDSCAPE	97,995	109,264	131,590	138,640	5.36%	147,850	6.64%
416	CFD #16M VENTANA POINTE	PARKS & LANDSCAPE	27,375	25,458	35,650	36,890	3.48%	42,070	14.04%
418	CFD #18M BADIOLA HOMES	PARKS & LANDSCAPE	331	114	2,750	3,200	16.36%	2,750	-14.06%
420	CFD #20M	PARKS & LANDSCAPE	26,507	21,776	41,970	31,570	-24.78%	35,270	11.72%
421	CFD #21M	PARKS & LANDSCAPE	8,236	12,235	15,320	15,900	3.79%	15,320	-3.65%
423	CFD #23M	PARKS & LANDSCAPE	376	2,520	1,540	2,670	73.38%	1,540	-42.32%
424	CFD #24M	PARKS & LANDSCAPE	9,191	10,215	17,890	16,770	-6.26%	21,690	29.34%

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
PUBLIC WORKS									
425	CFD #25M	PARKS & LANDSCAPE	24,712	30,834	43,700	59,300	35.70%	39,900	-32.72%
427	CFD #27M	PARKS & LANDSCAPE	31,986	35,312	44,910	48,610	8.24%	56,610	16.46%
428	CFD #28M	PARKS & LANDSCAPE	46,058	47,483	76,520	52,520	-31.36%	74,520	41.89%
429	CFD #29M	PARKS & LANDSCAPE	12,414	13,678	21,590	18,090	-16.21%	23,490	29.85%
430	CFD #30M	PARKS & LANDSCAPE	90,503	99,363	127,890	118,530	-7.32%	133,400	12.55%
431	CFD #31 CITRUS HEIGHTS NO	PARKS & LANDSCAPE	64,579	111,188	148,320	209,910	41.53%	195,810	-6.72%
432	CFD #32M	PARKS & LANDSCAPE	283	134	3,150	3,370	6.98%	5,050	49.85%
433	CFD #33M EMPIRE LIGHTING	PARKS & LANDSCAPE	21,586	17,284	70,140	38,940	-44.48%	37,640	-3.34%
434	CFD #34 EMPIRE DET BASIN	PARKS & LANDSCAPE	7,035	8,023	15,900	10,780	-32.20%	10,400	-3.53%
435	CFD #35M	PARKS & LANDSCAPE	459,541	440,544	597,600	557,800	-6.66%	616,940	10.60%
436	CFD #36M	PARKS & LANDSCAPE	6,685	5,730	8,430	10,640	26.22%	8,530	-19.83%
437	CFD #37 MONTELAGO	PARKS & LANDSCAPE	37,586	63,439	50,860	49,760	-2.16%	47,760	-4.02%
438	CFD #38M	PARKS & LANDSCAPE	46,471	50,514	70,610	105,830	49.88%	67,930	-35.81%
439	CFD #39M	PARKS & LANDSCAPE	9,225	12,706	11,390	10,810	-5.09%	10,420	-3.61%
440	CFD #40M	PARKS & LANDSCAPE	65	415	1,050	1,050	0.00%	1,050	0.00%
441	CFD #41M	PARKS & LANDSCAPE	2,892	5,301	9,150	8,370	-8.52%	11,550	37.99%
442	CFD #42M	PARKS & LANDSCAPE	30,603	45,907	60,490	61,590	1.82%	61,590	0.00%
444	CFD #44M	PARKS & LANDSCAPE	2,885	4,225	6,410	7,410	15.60%	5,440	-26.59%
445	CFD #45M	PARKS & LANDSCAPE	38,090	44,382	83,270	82,670	-0.72%	57,770	-30.12%
446	CFD #46M	PARKS & LANDSCAPE	13,236	14,184	34,540	29,260	-15.29%	34,140	16.68%
447	CFD #47M	PARKS & LANDSCAPE	6,059	7,010	10,100	12,550	24.26%	8,100	-35.46%
448	CFD #48M	PARKS & LANDSCAPE	31,689	35,330	52,240	51,840	-0.77%	49,140	-5.21%
449	CFD #49M	PARKS & LANDSCAPE	6,641	7,151	11,270	14,840	31.68%	10,300	-30.59%
450	CFD #50M	PARKS & LANDSCAPE	10,705	12,755	16,610	22,780	37.15%	14,910	-34.55%
451	CFD #51M	PARKS & LANDSCAPE	31,373	37,638	46,330	52,460	13.23%	48,360	-7.82%
453	CFD #53M	PARKS & LANDSCAPE	9	9	3,910	4,120	5.37%	4,120	0.00%
454	CFD #54M	PARKS & LANDSCAPE	9,693	10,693	26,290	18,010	-31.49%	12,290	-31.76%
455	CFD #55M	PARKS & LANDSCAPE	1,712	1,438	5,250	5,120	-2.48%	6,520	27.34%
456	CFD #56M	PARKS & LANDSCAPE	7	7	400	400	0.00%	400	0.00%
457	CFD #57M	PARKS & LANDSCAPE	7,273	8,828	12,220	12,610	3.19%	10,120	-19.75%
458	CFD #58M	PARKS & LANDSCAPE	8	8	500	1,500	200.00%	500	-66.67%
459	CFD #59M	PARKS & LANDSCAPE	0	550	500	500	0.00%	500	0.00%
460	CFD #60M	PARKS & LANDSCAPE	3,993	5,723	9,320	9,450	1.39%	12,720	34.60%
461	CFD #61M	PARKS & LANDSCAPE	12,465	15,961	23,510	27,150	15.48%	20,310	-25.19%
462	CFD #62M	PARKS & LANDSCAPE	0	0	2,150	2,150	0.00%	2,150	0.00%
463	CFD #63M	PARKS & LANDSCAPE	0	2,700	19,960	19,760	-1.00%	23,460	18.72%
465	CFD #65M	PARKS & LANDSCAPE	3,675	6,301	8,490	6,770	-20.26%	6,550	-3.25%
467	CFD #67M	PARKS & LANDSCAPE	11,020	12,586	27,980	30,870	10.33%	18,580	-39.81%

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
PUBLIC WORKS									
468	CFD #68M	PARKS & LANDSCAPE	3,950	6,004	15,360	18,440	20.05%	14,270	-22.61%
469	CFD #69M	PARKS & LANDSCAPE	39,012	55,065	78,130	65,570	-16.08%	77,810	18.67%
470	CFD #70 AVELLINO	PARKS & LANDSCAPE	33,514	35,453	49,230	43,010	-12.63%	57,710	34.18%
471	CFD #71 SIERRA CREST	PARKS & LANDSCAPE	35,392	57,471	100,470	112,120	11.60%	88,150	-21.38%
472	CFD #72M	PARKS & LANDSCAPE	4,659	4,816	6,230	5,340	-14.29%	5,230	-2.06%
473	CFD #73M	PARKS & LANDSCAPE	15,029	17,539	27,270	27,990	2.64%	27,270	-2.57%
474	CFD #74M	PARKS & LANDSCAPE	0	4,000	33,760	34,110	1.04%	33,770	-1.00%
475	CFD #75M	PARKS & LANDSCAPE	3,999	4,155	6,890	7,000	1.60%	8,390	19.86%
476	CFD #76M	PARKS & LANDSCAPE	10,678	19,089	27,930	39,560	41.64%	28,630	-27.63%
477	CFD #77M	PARKS & LANDSCAPE	4,313	5,151	6,130	6,320	3.10%	6,130	-3.01%
478	CFD #78M	PARKS & LANDSCAPE	7,330	8,422	13,740	11,290	-17.83%	10,940	-3.10%
479	CFD #79M	PARKS & LANDSCAPE	0	0	300	300	0.00%	300	0.00%
480	CFD #80 BELLA STRADA	PARKS & LANDSCAPE	68,426	72,522	112,440	138,940	23.57%	85,740	-38.29%
481	CFD #81M	PARKS & LANDSCAPE	38,274	49,621	84,530	74,440	-11.94%	50,730	-31.85%
483	CFD #83M	PARKS & LANDSCAPE	54	1,155	22,780	23,620	3.69%	28,920	22.44%
484	CFD #84M	PARKS & LANDSCAPE	4,122	5,048	7,900	10,320	30.63%	7,900	-23.45%
485	CFD #85 THE MEADOWS	PARKS & LANDSCAPE	0	30,595	273,090	273,000	-0.03%	249,600	-8.57%
486	CFD #86 ETIWANDA RIDGE	PARKS & LANDSCAPE	0	37	29,380	47,060	60.18%	46,380	-1.44%
487	CFD #87 EL PASEO	PARKS & LANDSCAPE	0	0	3,000	8,900	196.67%	0	-100.00%
488	CFD #88 SIERRA CREST II	PARKS & LANDSCAPE	0	3,890	60,010	58,110	-3.17%	47,810	-17.73%
489	CFD #89 BELROSE	PARKS & LANDSCAPE	0	22	19,140	19,590	2.35%	19,140	-2.30%
490	CFD #90 SUMMIT AT ROSENA	PARKS & LANDSCAPE	0	0	157,690	162,890	3.30%	157,690	-3.19%
495	CFD #95 SUMMIT AT ROSENA II	PARKS & LANDSCAPE	0	0	157,690	161,310	2.30%	156,310	-3.10%
601	CAPITAL REINVESTMENT	UTILITIES & STREET	3,153,881	2,906,353	3,168,272	2,300,000	-27.41%	2,300,000	0.00%
601	CAPITAL REINVESTMENT	PARKS & LANDSCAPE	97,700	81,912	2,300	0	-100.00%	0	N/A
602	CAPITAL IMPROVEMENT	PARKS & LANDSCAPE	425,124	2,957,007	1,045,672	500,000	-52.18%	0	-100.00%
602	CAPITAL IMPROVEMENT	SUPPORT SERVICES	0	0	269,090	0	-100.00%	0	N/A
603	FUTURE CAPITAL PROJECTS	PARKS & LANDSCAPE	0	1,650,629	2,231,973	0	-100.00%	0	N/A
603	FUTURE CAPITAL PROJECTS	SUPPORT SERVICES	864,325	3,909,953	2,335,268	0	-100.00%	0	N/A
623	SEWER EXPANSION	SUPPORT SERVICES	0	0	6,475,000	12,075,000	86.49%	1,575,000	-86.96%
634	LIBRARY CAP IMPROVEMENT	SUPPORT SERVICES	203,088	0	16,910	0	-100.00%	0	N/A
635	PARKS DEVELOPMENT	PARKS & LANDSCAPE	1,148,520	1,787,900	4,534,769	273,880	-93.96%	276,110	0.81%
650	CFD #2 VLG OF HERITAGE	PARKS & LANDSCAPE	160,954	0	0	0	N/A	0	N/A
651	CFD #3 HUNTER'S RIDGE	PARKS & LANDSCAPE	188,769	0	0	0	N/A	0	N/A
660	CFD #71 SIERRA CREST	PARKS & LANDSCAPE	0	432,256	0	0	N/A	0	N/A
661	CFD #80 BELLA STRADA	PARKS & LANDSCAPE	0	1,928,740	285,620	0	-100.00%	0	N/A
662	CFD #81 GABRIELLA	PARKS & LANDSCAPE	0	1,318,038	0	0	N/A	0	N/A
663	CFD #74B CITRUS/SUMMIT	PARKS & LANDSCAPE	0	0	760,843	0	-100.00%	0	N/A

Departmental Summary

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
PUBLIC WORKS									
701	SEWER MAINT & OPERATIONS	UTILITIES & STREET	1,895,735	2,460,281	2,730,877	2,744,430	0.50%	2,767,880	0.85%
701	SEWER MAINT & OPERATIONS	SUPPORT SERVICES	16,053,947	16,937,979	18,129,407	18,252,400	0.68%	18,275,530	0.13%
702	SEWER CAPITAL PROJECTS	UTILITIES & STREET	162,213	151,510	236,320	118,590	-49.82%	118,590	0.00%
703	SEWER REPLACEMENT	UTILITIES & STREET	839,744	1,029,026	4,609,579	6,688,760	45.11%	1,914,940	-71.37%
703	SEWER REPLACEMENT	SUPPORT SERVICES	0	28,921	76,000	76,000	0.00%	76,000	0.00%
710	WATER UTILITY	PW ADMIN	0	0	25,000	0	-100.00%	0	N/A
710	WATER UTILITY	SUPPORT SERVICES	19,519	12,200	0	0	N/A	0	N/A
751	FLEET OPERATIONS	SUPPORT SERVICES	3,209,696	3,140,318	8,607,544	7,210,870	-16.23%	4,061,630	-43.67%
		TOTAL OTHER FUNDS	**56,946,666**	**78,973,723**	**94,948,480**	**81,877,690**	**-13.77%**	**63,323,840**	**-22.66%**
		TOTAL PUBLIC WORKS	**61,216,142**	**62,878,531**	**101,926,316**	**89,333,490**	**-12.35%**	**70,710,790**	**-20.85%**
		Total Budgeted Full-Time Positions	95.00	96.00	96.00	96.00	0.00%	96.00	0.00%
		Total Budgeted Part-Time Positions	12.00	14.00	2.00	2.00	0.00%	2.00	0.00%

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: GENERAL FUND**

Division: UTILITIES & STREET | **Fund Number: 101**

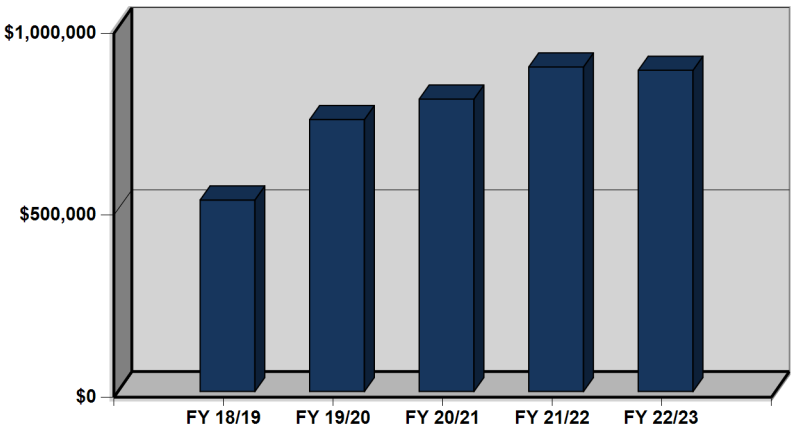
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$234,907	$274,940	$282,945	$292,090	3.23%	$300,710	2.95%
OPERATING COSTS	$69,536	$180,299	$198,660	$221,000	11.25%	$222,800	0.81%
CONTRACTUAL SERVICES	$135,781	$202,866	$267,842	$265,000	-1.06%	$245,520	-7.35%
INTERNAL SERVICES CHARGES	$86,110	$89,250	$54,170	$113,730	109.95%	$113,730	0.00%
Total Expenditures	$526,334	$747,355	$803,617	$891,820	10.98%	$882,760	-1.02%
Annual Percentage Change		41.99%	7.53%	10.98%		-1.02%	
Budgeted Staffing Level (FTEs)	2.60	3.70	2.60	2.60		2.60	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: GENERAL FUND**

Division: PARKS & LANDSCAPE | **Fund Number: 101**

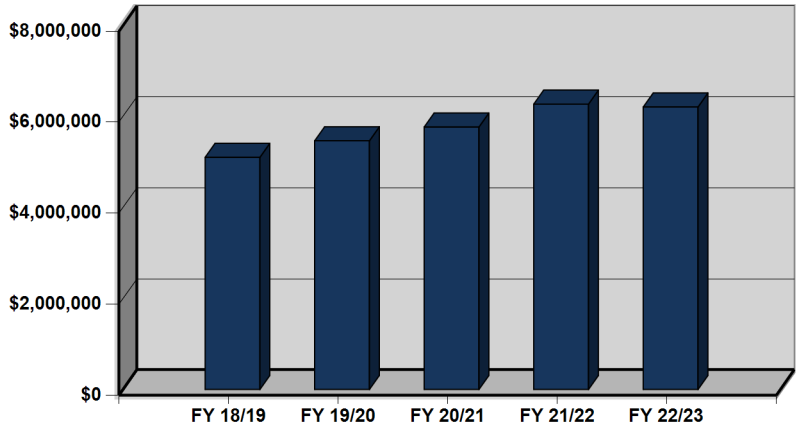
Mission Statement:

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 events
• 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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$1,419,555	$1,446,397	$1,509,215	$1,535,430	1.74%	$1,573,660	2.49%
OPERATING COSTS	$1,214,375	$1,215,214	$1,395,443	$1,331,240	-4.60%	$1,367,670	2.74%
CONTRACTUAL SERVICES	$1,901,217	$2,253,349	$2,494,231	$2,639,120	5.81%	$2,617,030	-0.84%
INTERNAL SERVICES CHARGES	$569,260	$552,150	$372,080	$652,330	75.32%	$652,330	0.00%
CAPITAL EXPENDITURE	$0	$0	$0	$115,700	N/A	$0	-100.00%
Total Expenditures	$5,104,407	$5,467,110	$5,770,969	$6,273,820	8.71%	$6,210,690	-1.01%
Annual Percentage Change		7.11%	5.56%	8.71%		-1.01%	
Budgeted Staffing Level (FTEs)	13.05	11.95	13.05	13.05		13.05	
Budgeted Staffing Level (PT FTEs)	2.00	4.00	0.00	0.00		0.00	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: GENERAL FUND**

Division: SUPPORT SERVICES | **Fund Number: 101**

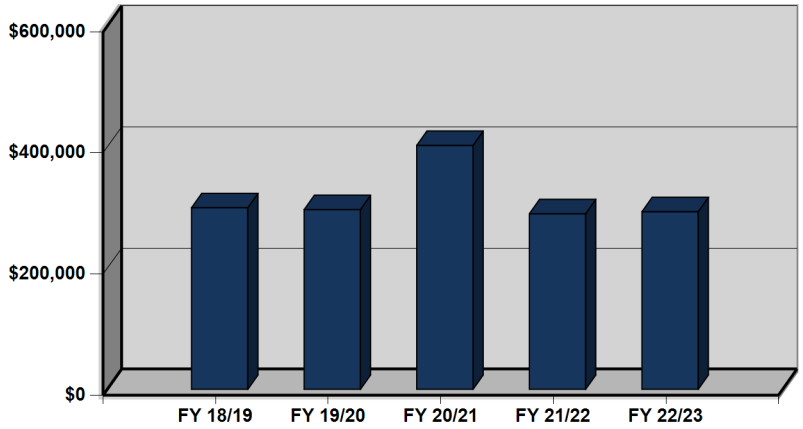
Mission Statement:

To provide a household hazardous waste collection program. To participate as a co-permittee in the regional stormwater program and to continue to contribute to the City`s efforts to comply with State and Federal stormwater regulations.

Selected Service Objectives:

• To conduct inspections, education programs, monitoring service, and compliance activities as they relate to the federally mandated Storm Water Pollution Prevention Program
• 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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$11,862	$8,991	$10,500	$10,500	0.00%	$10,500	0.00%
OPERATING COSTS	$19,253	$36,531	$20,460	$15,160	-25.90%	$18,500	22.03%
CONTRACTUAL SERVICES	$232,109	$229,008	$349,550	$235,350	-32.67%	$235,350	0.00%
INTERNAL SERVICES CHARGES	$37,900	$23,210	$22,740	$29,150	28.19%	$29,150	0.00%
Total Expenditures	$301,125	$297,740	$403,250	$290,160	-28.04%	$293,500	1.15%
Annual Percentage Change		-1.12%	35.44%	-28.04%		1.15%	
Budgeted Staffing Level (FTEs)	0.00	0.00	0.00	0.00		0.00	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: FACILITY MAINTENANCE**

Division: SUPPORT SERVICES | **Fund Number: 103**

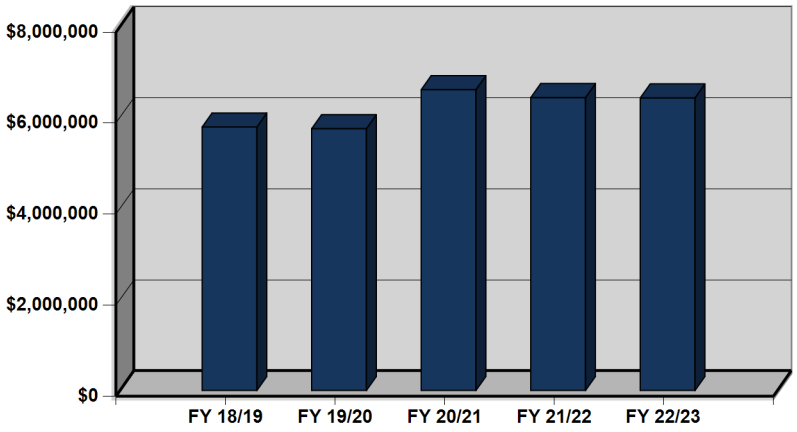
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$1,217,217	$1,299,634	$1,435,880	$1,481,690	3.19%	$1,527,650	3.10%
OPERATING COSTS	$2,434,526	$2,262,681	$2,567,100	$2,606,290	1.53%	$2,553,590	-2.02%
CONTRACTUAL SERVICES	$1,842,443	$1,839,397	$2,263,688	$1,983,300	-12.39%	$1,983,300	0.00%
INTERNAL SERVICES CHARGES	$299,040	$354,010	$346,720	$368,120	6.17%	$368,120	0.00%
Total Expenditures	$5,793,226	$5,755,722	$6,613,388	$6,439,400	-2.63%	$6,432,660	-0.10%
Annual Percentage Change		-0.65%	14.90%	-2.63%		-0.10%	
Budgeted Staffing Level (FTEs)	12.80	12.80	12.80	12.80		12.80	
Budgeted Staffing Level (PT FTEs)	1.00	1.00	1.00	0.50		0.50	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: GAS TAX (STATE)

Division: UTILITIES & STREET

Fund Number: 281

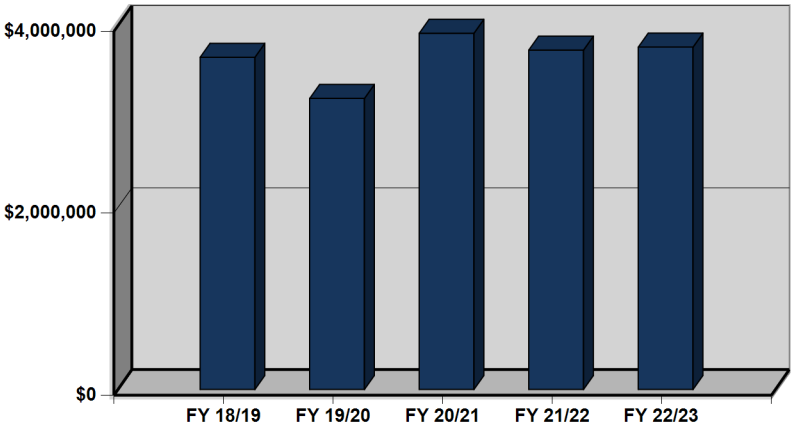
Mission Statement:

To maintain and perform repairs of approximately 630 miles of streets, alleys, City owned parking lots, and 930 miles of sidewalk. To provide vegetation management of unimproved roadways, road edge grading, right-of-way debris removal, installation and maintenance of traffic control signs and traffic striping.

Selected Service Objectives:

• To provide support services to hazardous situations that require abatement of oil spills, flood damage, road failure, and vehicle collisions
• To continue the pothole repair program
• To re-stripe City streets, annual cross-walk and street legend re-painting
• To conduct the removal and replacement of damaged sidewalk, curb and gutter
• To repair damaged drainage structures on demand
• To continue the maintenance and repair of streets, alleys, City-owned parking lots, sidewalks, curbs and gutters, vegetation control, and debris removal

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$989,620	$1,058,571	$1,142,140	$1,171,510	2.57%	$1,204,170	2.79%
OPERATING COSTS	$2,030,330	$1,394,812	$2,061,580	$1,434,100	-30.44%	$1,434,100	0.00%
CONTRACTUAL SERVICES	$108,003	$207,967	$208,000	$271,000	30.29%	$271,000	0.00%
INTERNAL SERVICES CHARGES	$523,350	$537,460	$503,630	$853,820	69.53%	$853,820	0.00%
Total Expenditures	$3,651,303	$3,198,811	$3,915,350	$3,730,430	-4.72%	$3,763,090	0.88%
Annual Percentage Change		-12.39%	22.40%	-4.72%		0.88%	
Budgeted Staffing Level (FTEs)	10.85	10.85	10.85	10.85		10.85	
Budgeted Staffing Level (PT FTEs)	2.50	2.50	0.50	0.50		0.50	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: SOLID WASTE MITIGATION

Division: UTILITIES & STREET

Fund Number: 282

Mission Statement:

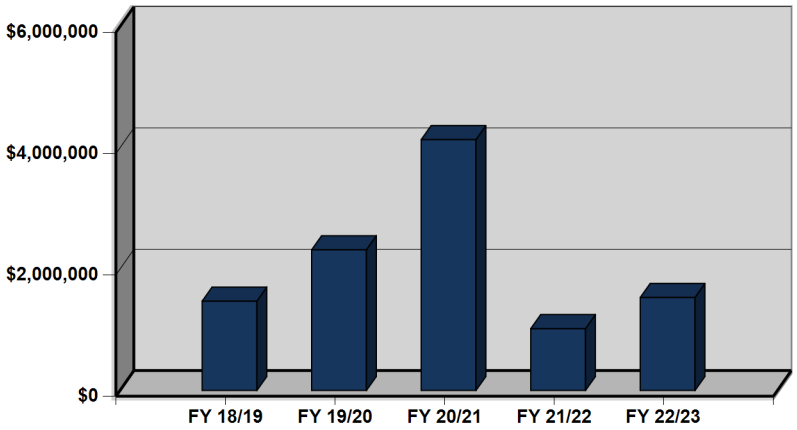
To provide maintenance services and improvements that address impacts of the landfill.

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.

FY 2021/2022 includes $500,000 in funding for Pavement Rehabilitation.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$354,653	$329,157	$412,360	$417,740	1.30%	$432,080	3.43%
OPERATING COSTS	$36,417	$32,487	$58,600	$58,600	0.00%	$58,600	0.00%
CONTRACTUAL SERVICES	$9,905	$111,694	$722,500	$22,500	-96.89%	$22,500	0.00%
INTERNAL SERVICES CHARGES	$24,300	$21,680	$19,720	$21,610	9.58%	$21,610	0.00%
CAPITAL EXPENDITURE	$1,048,989	$1,826,133	$2,923,727	$500,000	-82.90%	$1,000,000	100.00%
Total Expenditures	$1,474,264	$2,321,151	$4,136,907	$1,020,450	-75.33%	$1,534,790	50.40%
Annual Percentage Change		57.44%	78.23%	-75.33%		50.40%	
Budgeted Staffing Level (FTEs)	3.85	3.85	3.85	3.85		3.85	
Budgeted Staffing Level (PT FTEs)	0.50	0.50	0.00	0.00		0.00	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: SOLID WASTE MITIGATION**

Division: SUPPORT SERVICES | **Fund Number: 282**

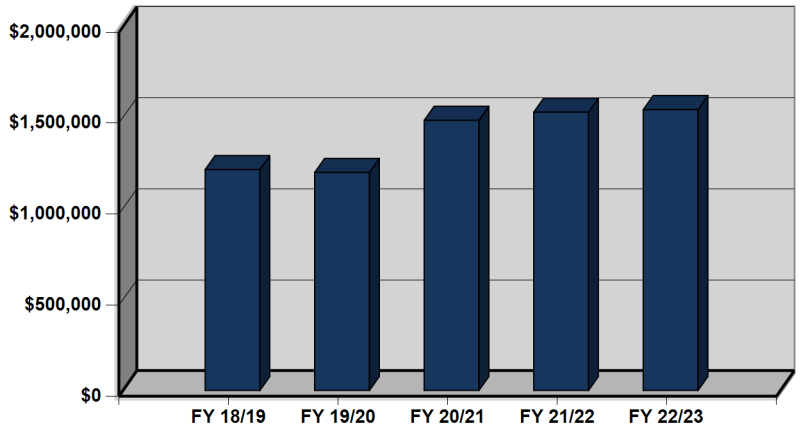
Mission Statement:

To keep Fontana beautiful by providing services that address impacts of the landfill including street sweeping and recycling opportunities to divert waste from the landfill.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$214,405	$214,149	$286,460	$374,890	30.87%	$388,900	3.74%
OPERATING COSTS	$38,671	$10,737	$50,400	$50,400	0.00%	$50,400	0.00%
CONTRACTUAL SERVICES	$946,970	$958,125	$1,134,572	$1,085,200	-4.35%	$1,085,200	0.00%
INTERNAL SERVICES CHARGES	$14,060	$15,540	$13,700	$19,390	41.53%	$19,390	0.00%
Total Expenditures	$1,214,106	$1,198,551	$1,485,132	$1,529,880	3.01%	$1,543,890	0.92%
Annual Percentage Change		-1.28%	23.91%	3.01%		0.92%	
Budgeted Staffing Level (FTEs)	2.00	2.55	2.55	3.50		3.50	
Budgeted Staffing Level (PT FTEs)	0.75	0.75	0.25	0.50		0.50	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: ROAD MAINTENANCE & REHAB

Division: UTILITIES & STREET

Fund Number: 283

Mission Statement:

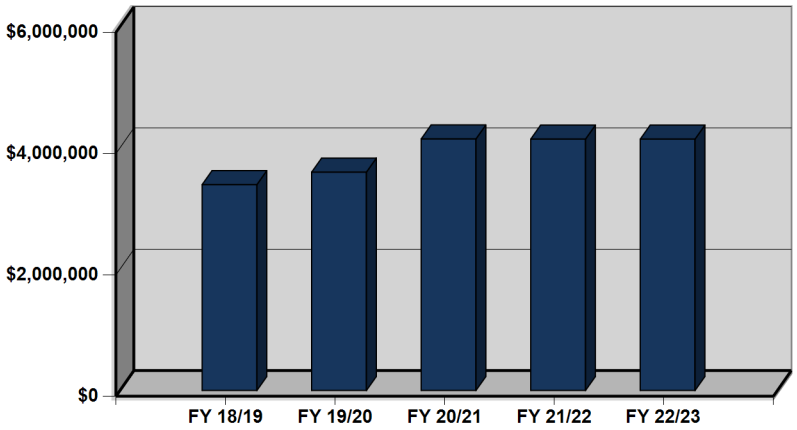
To improve and maintain the City`s infrastructure through the use of Senate Bill -1 (SB1) Road Maintenance & Rehabilitation Account (RMRA).

Selected Service Objectives:

• To repave streets annually, utilizing the City`s Pavement Management System

FY 2021/2022 includes $4.1 million funding for Pavement Rehabilitation related to the States RMRA.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CAPITAL EXPENDITURE	$3,394,959	$3,600,920	$4,148,173	$4,145,000	-0.08%	$4,145,000	0.00%
Total Expenditures	$3,394,959	$3,600,920	$4,148,173	$4,145,000	-0.08%	$4,145,000	0.00%
Annual Percentage Change		6.07%	15.20%	-0.08%		0.00%	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: GRANTS**

Division: SUPPORT SERVICES | **Fund Number: 301**

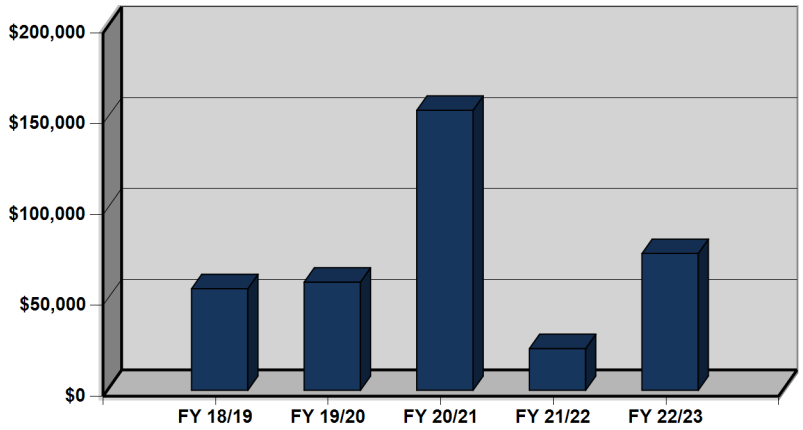
Mission Statement:

To promote the recycling of reusable resources by providing a curbside used oil collection and beverage container recycling programs funded by a state grant.

Selected Service Objectives:

• To provide curbside used oil collection services to residents
• To recycle used oil and filters collected
• To promote recycling of beverage cans and bottles through installation of recycling containers at City faciltites and parks

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$50,230	$49,079	$50,620	$15,670	-69.04%	$16,280	3.89%
OPERATING COSTS	$5,765	$10,532	$103,574	$7,330	-92.92%	$59,080	706.00%
Total Expenditures	$55,995	$59,611	$154,194	$23,000	-85.08%	$75,360	227.65%
Annual Percentage Change		6.46%	158.67%	-85.08%		227.65%	
Budgeted Staffing Level (FTEs)	0.70	0.65	0.65	0.20		0.20	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: LANDSCAPE MAINTENANCE DISTRICTS

Division: PARKS & LANDSCAPE

Fund Number: 395-398

Mission Statement:

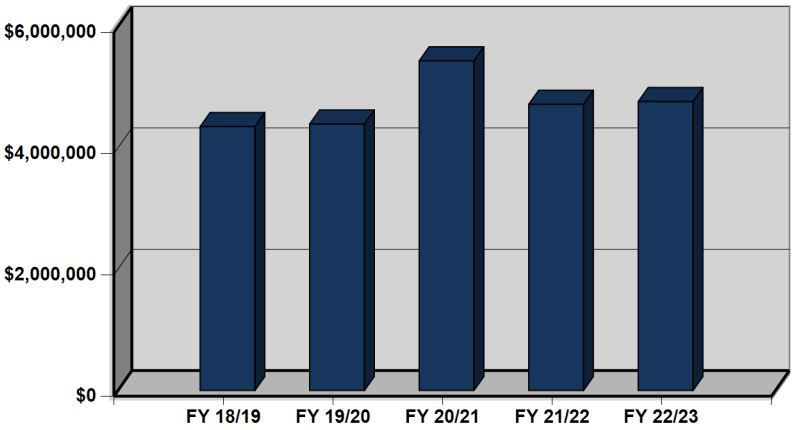
To maintain City landscaped areas at a high level in the most cost effective manner.

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.

Information provided is for the four landscape maintenance districts located throughout the City. Summary information by district is available on page 351 of this document. Detail information by district is located on pages 352 through 371 of the Operating Budget Detail book.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$716,948	$659,140	$728,580	$734,510	0.81%	$773,680	5.33%
OPERATING COSTS	$1,729,392	$1,671,789	$2,440,625	$1,889,110	-22.60%	$1,788,710	-5.31%
CONTRACTUAL SERVICES	$1,763,769	$1,928,704	$2,152,589	$1,947,260	-9.54%	$2,054,350	5.50%
INTERNAL SERVICES CHARGES	$141,190	$135,740	$114,970	$148,260	28.96%	$148,260	0.00%
Total Expenditures	$4,351,299	$4,395,373	$5,436,764	$4,719,140	-13.20%	$4,765,000	0.97%
Annual Percentage Change		1.01%	23.69%	-13.20%		0.97%	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: LLMD #3 HUNTER'S RIDGE

Division: PARKS & LANDSCAPE

Fund Number: 399

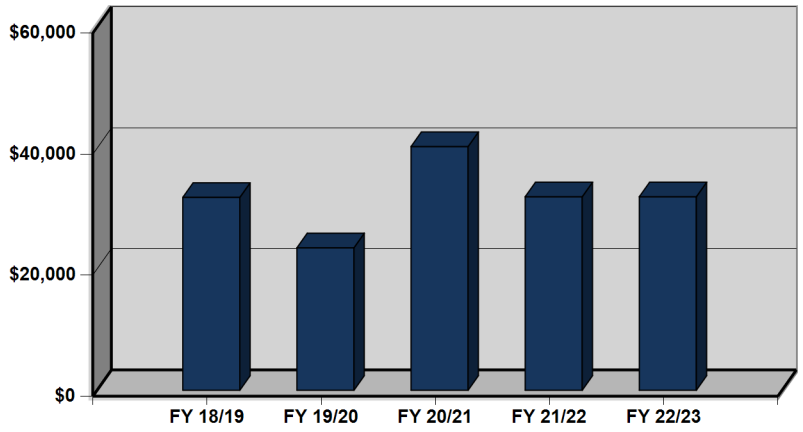
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$31,901	$23,567	$40,300	$32,000	-20.60%	$32,000	0.00%
Total Expenditures	$31,901	$23,567	$40,300	$32,000	-20.60%	$32,000	0.00%
Annual Percentage Change		-26.13%	71.00%	-20.60%		0.00%	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: CFD #1 SOUTHRIDGE VILLAGE

Division: PARKS & LANDSCAPE

Fund Number: 401

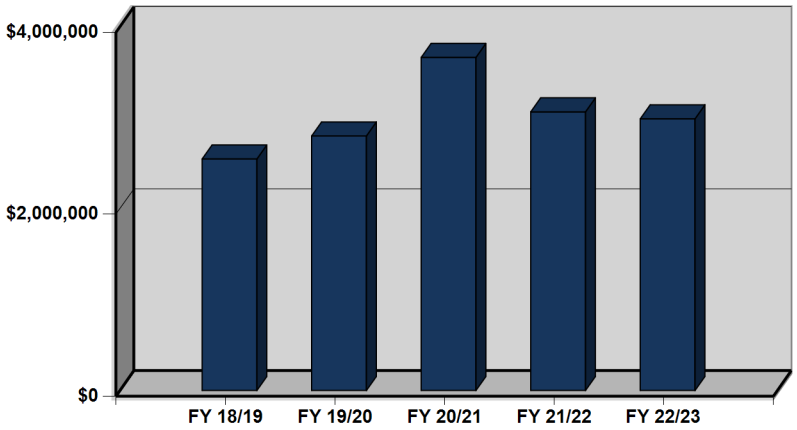
Mission Statement:

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

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$583,626	$563,415	$615,910	$630,640	2.39%	$632,860	0.35%
OPERATING COSTS	$881,783	$803,596	$1,342,036	$1,176,590	-12.33%	$1,098,090	-6.67%
CONTRACTUAL SERVICES	$962,385	$1,310,545	$1,600,047	$1,118,600	-30.09%	$1,118,600	0.00%
INTERNAL SERVICES CHARGES	$117,060	$120,530	$103,320	$136,840	32.44%	$136,840	0.00%
Total Expenditures	$2,544,853	$2,798,085	$3,661,313	$3,062,670	-16.35%	$2,986,390	-2.49%
Annual Percentage Change		9.95%	30.85%	-16.35%		-2.49%	
Budgeted Staffing Level (FTEs)	5.40	5.35	5.35	5.35		5.35	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: CFD #6-3A BELLGROVE II

Division: PARKS & LANDSCAPE

Fund Number: 403

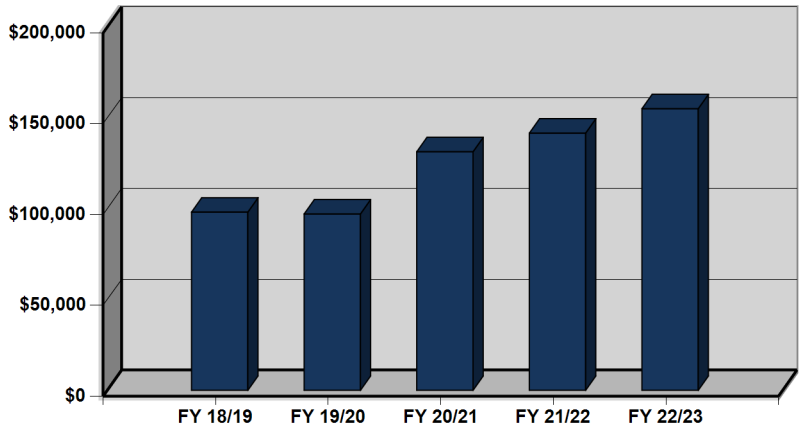
Mission Statement:

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$25,544	$25,516	$25,940	$26,830	3.43%	$27,380	2.05%
OPERATING COSTS	$50,472	$48,710	$77,770	$86,980	11.84%	$81,080	-6.78%
CONTRACTUAL SERVICES	$20,605	$21,569	$26,450	$26,450	0.00%	$45,250	71.08%
INTERNAL SERVICES CHARGES	$1,530	$1,360	$1,240	$1,390	12.10%	$1,390	0.00%
Total Expenditures	$98,151	$97,155	$131,400	$141,650	7.80%	$155,100	9.50%
Annual Percentage Change		-1.01%	35.25%	7.80%		9.50%	
Budgeted Staffing Level (FTEs)	0.20	0.20	0.20	0.20		0.20	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: CFD #6-2 N MORNINGSIDE

Division: PARKS & LANDSCAPE

Fund Number: 404

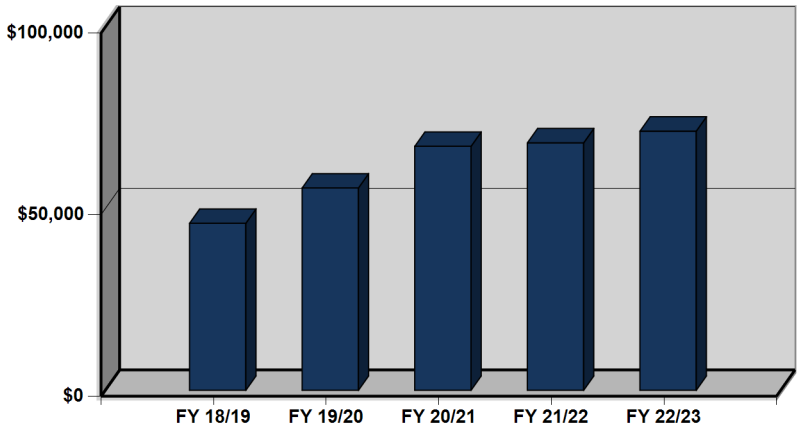
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$15,804	$16,674	$16,870	$17,430	3.32%	$17,760	1.89%
OPERATING COSTS	$21,184	$29,382	$32,810	$35,310	7.62%	$32,810	-7.08%
CONTRACTUAL SERVICES	$8,048	$8,787	$16,700	$14,490	-13.23%	$19,890	37.27%
INTERNAL SERVICES CHARGES	$960	$870	$810	$900	11.11%	$900	0.00%
Total Expenditures	$45,995	$55,713	$67,190	$68,130	1.40%	$71,360	4.74%
Annual Percentage Change		21.13%	20.60%	1.40%		4.74%	
Budgeted Staffing Level (FTEs)	0.10	0.10	0.10	0.10		0.10	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: CFD #6-1 STRATHAM

Division: PARKS & LANDSCAPE

Fund Number: 405

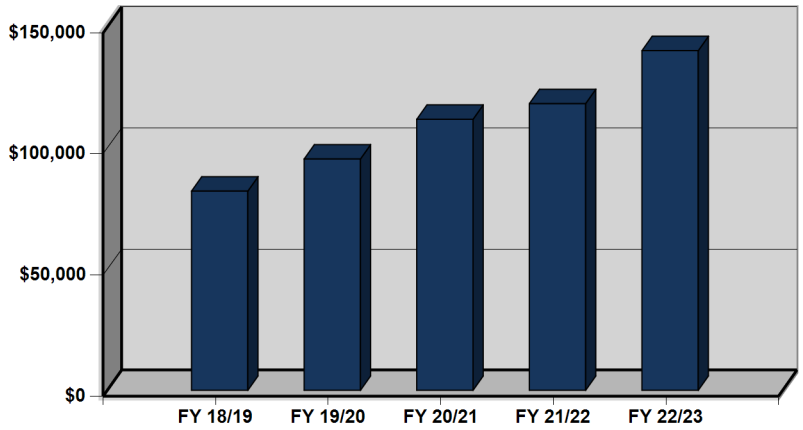
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$26,016	$26,350	$26,510	$26,770	0.98%	$27,340	2.13%
OPERATING COSTS	$25,757	$32,698	$40,760	$43,560	6.87%	$40,760	-6.43%
CONTRACTUAL SERVICES	$28,967	$35,079	$43,410	$46,710	7.60%	$70,810	51.59%
INTERNAL SERVICES CHARGES	$1,560	$1,420	$1,270	$1,380	8.66%	$1,380	0.00%
Total Expenditures	$82,300	$95,547	$111,950	$118,420	5.78%	$140,290	18.47%
Annual Percentage Change		16.10%	17.17%	5.78%		18.47%	
Budgeted Staffing Level (FTEs)	0.20	0.20	0.20	0.20		0.20	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: COMMUNITY FACILITIES DISTRICTS

Division: PARKS & LANDSCAPE

Fund Number: 406-498

Mission Statement:

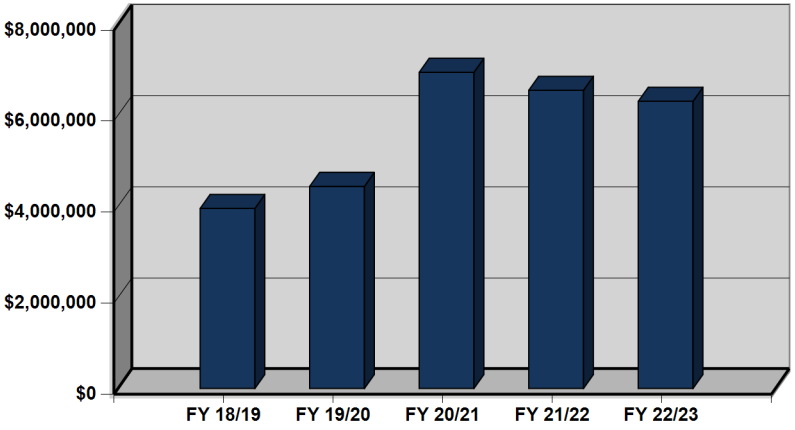
To maintain City landscaped areas at a high level in the most cost effective manner.

Selected Service Objectives:

- To provide daily trash and restroom service in parks
- To maintain pools to meet all California Health and Safety guidelines
- To trim trees on a 5-year schedule
- To provide litter control 5 days a week in landscape areas
- To inspect and report outages
- To monitor utility usage

Information provided is for the 102 maintenance community facilities districts located throughout the City. Summary information by district is available on pages 351 through 353 of this document. Detail information by district is available on pages 397 through 660 of the Operating Budget Detail book.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$574,791	$613,377	$680,250	$674,530	-0.84%	$678,400	0.57%
OPERATING COSTS	$1,828,336	$1,965,258	$3,120,029	$2,707,620	-13.22%	$2,561,520	-5.40%
CONTRACTUAL SERVICES	$1,457,575	$1,766,363	$3,064,883	$3,077,070	0.40%	$2,977,300	-3.24%
INTERNAL SERVICES CHARGES	$96,810	$98,230	$85,800	$96,010	11.90%	$96,010	0.00%
Total Expenditures	$3,957,512	$4,443,229	$6,950,962	$6,555,230	-5.69%	$6,313,230	-3.69%
Annual Percentage Change		12.27%	56.44%	-5.69%		-3.69%	
Budgeted Staffing Level (FTEs)	4.70	5.25	5.25	5.25		5.25	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: CAPITAL REINVESTMENT**

Division: UTILITIES & STREET | **Fund Number: 601**

Mission Statement:

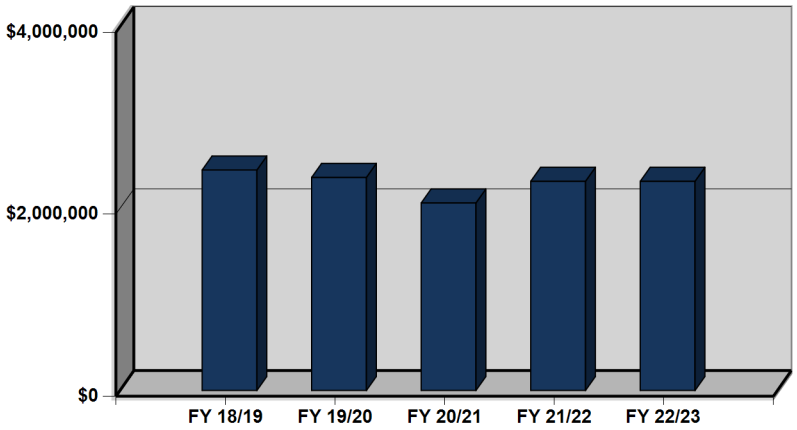
To improve and maintain the City`s infrastructure through the use of General Fund sources for capital investment projects.

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

FY 2021-22 includes $2 million funding for Pavement Rehabilitation and $300K for sidewalk rehabilitation

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CAPITAL EXPENDITURE	$2,423,754	$2,342,665	$2,061,745	$2,300,000	11.56%	$2,300,000	0.00%
Total Expenditures	$2,423,754	$2,342,665	$2,061,745	$2,300,000	11.56%	$2,300,000	0.00%
Annual Percentage Change		-3.35%	-11.99%	11.56%		0.00%	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: CAPITAL IMPROVEMENT

Division: PARKS & LANDSCAPE

Fund Number: 602

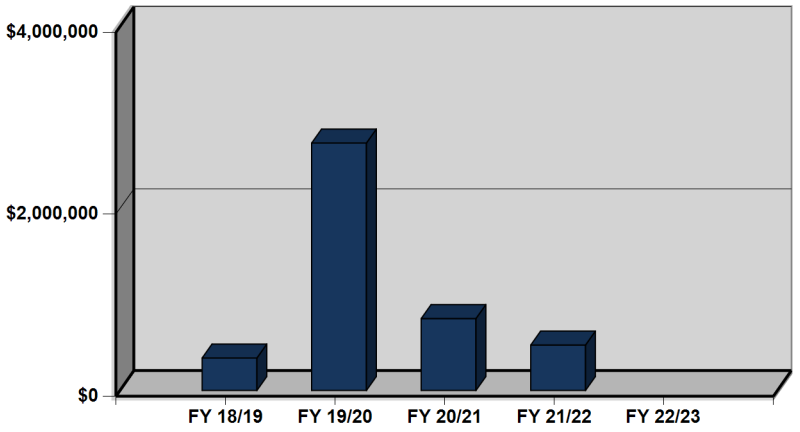
Mission Statement:

To oversee construction of the Southridge Dog Park

Selected Service Objectives:

• To provide project management support for the construction of the half-acre dog park located on the south end of the Ciy.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CAPITAL EXPENDITURE	$357,442	$2,720,393	$791,107	$500,000	-36.80%	$0	-100.00%
Total Expenditures	$357,442	$2,720,393	$791,107	$500,000	-36.80%	$0	-100.00%
Annual Percentage Change		661.07%	-70.92%	-36.80%		-100.00%	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: SEWER EXPANSION

Division: SUPPORT SERVICES

Fund Number: 623

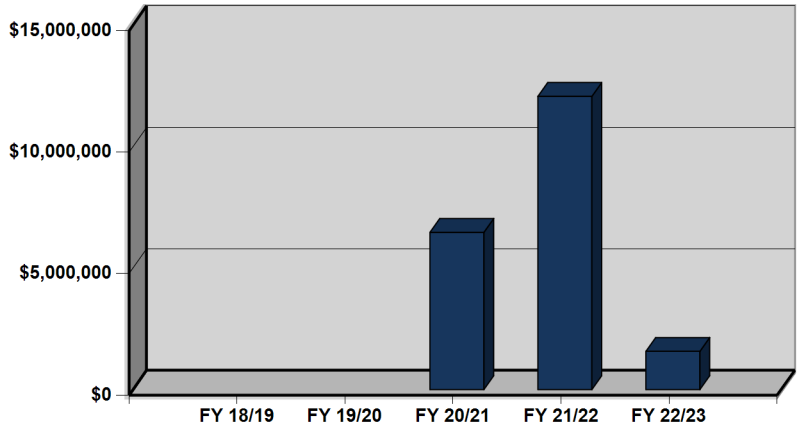
Mission Statement:

To collect and report development fees in the City of Fontana to the Inland Empire Utilities Agency (IEUA) pursuant to the IEUA contract and to the City of Rialto pursuant to the Southeast Fontana/Rialto Wastewater agreement.

Selected Service Objectives:

• To provide accurate monthly reports which indicate the City permits issued and sewer expansion fees collected
• To provide an annual 10-year flow projection based on development growth projections and monthly extra-territorial sewer service development reports
• To develop activity reports to be generated monthly and submitted to the Inland Empire Utility Agency (IEUA) and the City of Rialto by the 15th day of each month

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CAPITAL EXPENDITURE	$0	$0	$6,475,000	$12,075,000	86.49%	$1,575,000	-86.96%
Total Expenditures	$0	$0	$6,475,000	$12,075,000	86.49%	$1,575,000	-86.96%
Annual Percentage Change		0.00%	647500000.00 %	86.49%		-86.96%	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: PARKS DEVELOPMENT

Division: PARKS & LANDSCAPE

Fund Number: 635

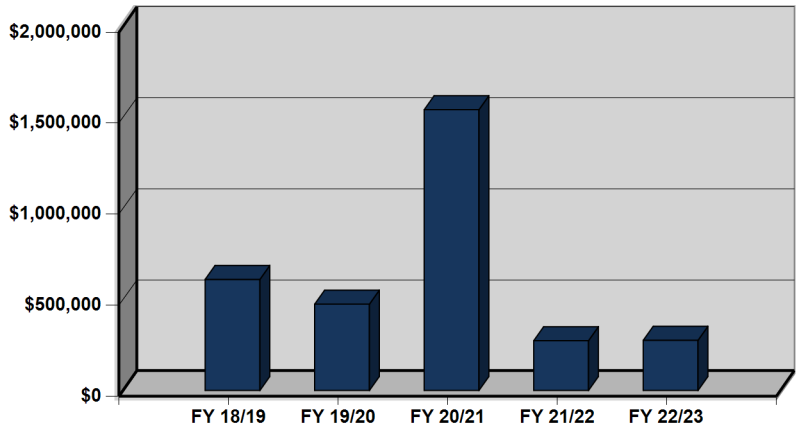
Mission Statement:

To complete park improvement projects.

Selected Service Objectives:

• To provide project management support for ongoing park projects

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$180,441	$186,534	$182,240	$192,900	5.85%	$195,130	1.16%
OPERATING COSTS	$16,832	$0	$46,202	$6,000	-87.01%	$6,000	0.00%
CONTRACTUAL SERVICES	$402,310	$277,838	$1,306,157	$65,000	-95.02%	$65,000	0.00%
INTERNAL SERVICES CHARGES	$11,040	$10,130	$8,710	$9,980	14.58%	$9,980	0.00%
Total Expenditures	$610,624	$474,502	$1,543,309	$273,880	-82.25%	$276,110	0.81%
Annual Percentage Change		-22.29%	225.25%	-82.25%		0.81%	
Budgeted Staffing Level (FTEs)	1.20	1.20	1.20	1.20		1.20	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: SEWER MAINT & OPERATIONS**

Division: UTILITIES & STREET | **Fund Number: 701**

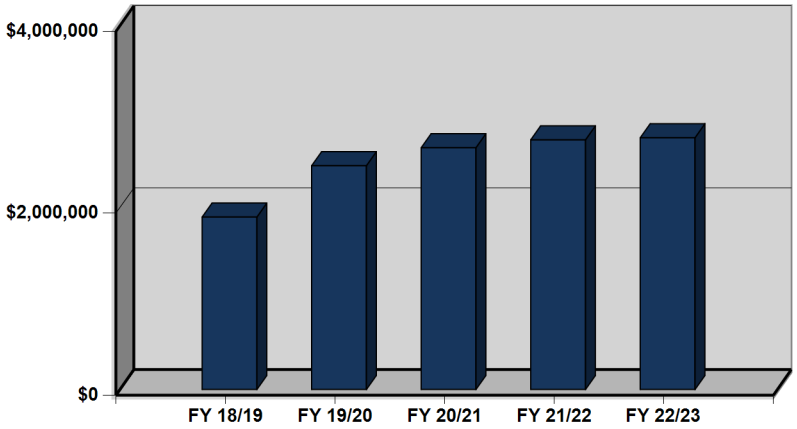
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$1,224,729	$1,426,401	$1,511,470	$1,425,060	-5.72%	$1,453,510	2.00%
OPERATING COSTS	$193,218	$163,327	$248,430	$248,450	0.01%	$248,450	0.00%
CONTRACTUAL SERVICES	$50,018	$410,963	$424,832	$449,500	5.81%	$444,500	-1.11%
INTERNAL SERVICES CHARGES	$427,770	$459,590	$438,400	$566,420	29.20%	$566,420	0.00%
CAPITAL EXPENDITURE	$0	$0	$35,000	$55,000	57.14%	$55,000	0.00%
Total Expenditures	$1,895,735	$2,460,281	$2,658,132	$2,744,430	3.25%	$2,767,880	0.85%
Annual Percentage Change		29.78%	8.04%	3.25%		0.85%	
Budgeted Staffing Level (FTEs)	12.55	12.05	13.05	12.05		12.05	
Budgeted Staffing Level (PT FTEs)	1.50	1.50	0.00	0.00		0.00	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: SEWER MAINT & OPERATIONS**

Division: SUPPORT SERVICES | **Fund Number: 701**

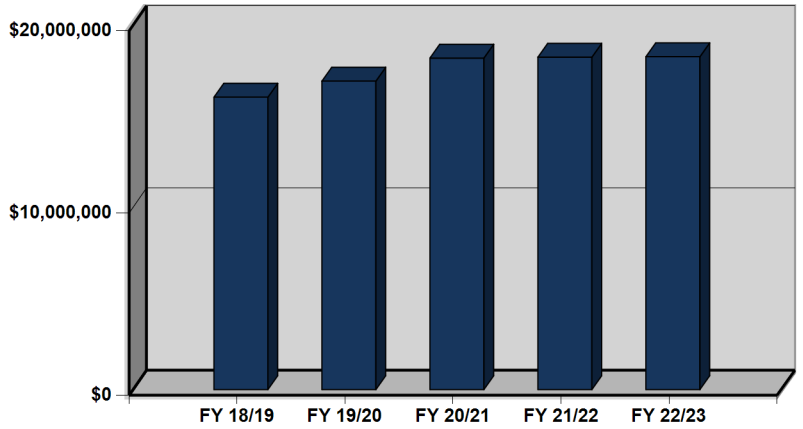
Mission Statement:

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, permitting, and enforcement of the City`s local discharge requirements of commercial/industrial dischargers.

Selected Service Objectives:

- To collect 136 wastewater samples annually
- To perform monthly pH monitoring
- To inspect all permitted industrial dischargers, audit all new commercial/industrial users connecting to system

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$461,731	$442,865	$513,630	$588,700	14.62%	$611,830	3.93%
OPERATING COSTS	$24,026	$21,918	$18,572	$56,860	206.16%	$56,860	0.00%
CONTRACTUAL SERVICES	$15,482,380	$16,396,207	$17,587,400	$17,471,640	-0.66%	$17,471,640	0.00%
INTERNAL SERVICES CHARGES	$85,810	$76,990	$82,550	$135,200	63.78%	$135,200	0.00%
Total Expenditures	$16,053,947	$16,937,979	$18,202,152	$18,252,400	0.28%	$18,275,530	0.13%
Annual Percentage Change		5.51%	7.46%	0.28%		0.13%	
Budgeted Staffing Level (FTEs)	4.30	4.80	3.80	4.30		4.30	
Budgeted Staffing Level (PT FTEs)	0.75	0.75	0.25	0.50		0.50	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: SEWER CAPITAL PROJECTS

Division: UTILITIES & STREET

Fund Number: 702

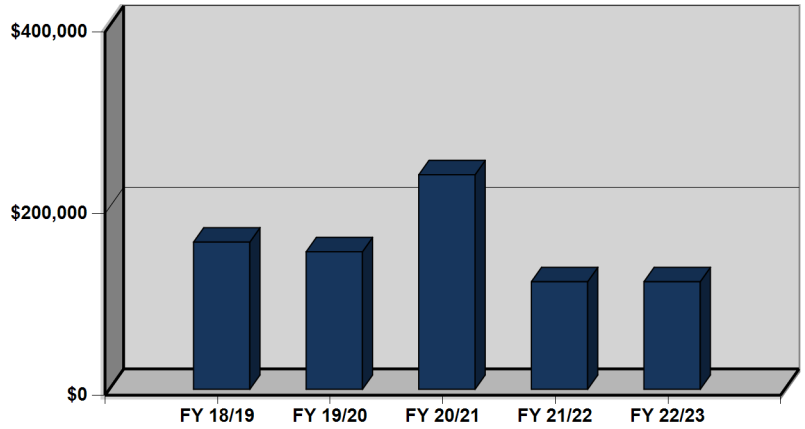
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
DEBT SERVICE	$162,213	$151,510	$236,320	$118,590	-49.82%	$118,590	0.00%
Total Expenditures	$162,213	$151,510	$236,320	$118,590	-49.82%	$118,590	0.00%
Annual Percentage Change		-6.60%	55.98%	-49.82%		0.00%	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: SEWER REPLACEMENT**

Division: UTILITIES & STREET | **Fund Number: 703**

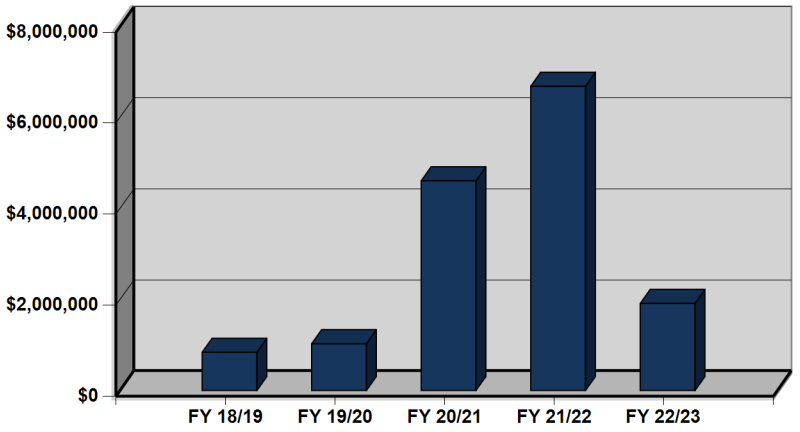
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$628,023	$649,441	$667,590	$672,230	0.70%	$679,990	1.15%
OPERATING COSTS	$16,362	$26,428	$56,800	$56,800	0.00%	$56,800	0.00%
CONTRACTUAL SERVICES	$55,268	$206,797	$1,107,690	$4,989,080	350.40%	$207,500	-95.84%
INTERNAL SERVICES CHARGES	$140,090	$146,360	$135,360	$370,650	173.83%	$370,650	0.00%
CAPITAL EXPENDITURE	$0	$0	$2,642,139	$600,000	-77.29%	$600,000	0.00%
Total Expenditures	$839,744	$1,029,026	$4,609,579	$6,688,760	45.11%	$1,914,940	-71.37%
Annual Percentage Change		22.54%	347.96%	45.11%		-71.37%	
Budgeted Staffing Level (FTEs)	6.80	6.30	6.30	6.30		6.30	

Division Budget Summary

Department: PUBLIC WORKS

Fund Title: SEWER REPLACEMENT

Division: SUPPORT SERVICES

Fund Number: 703

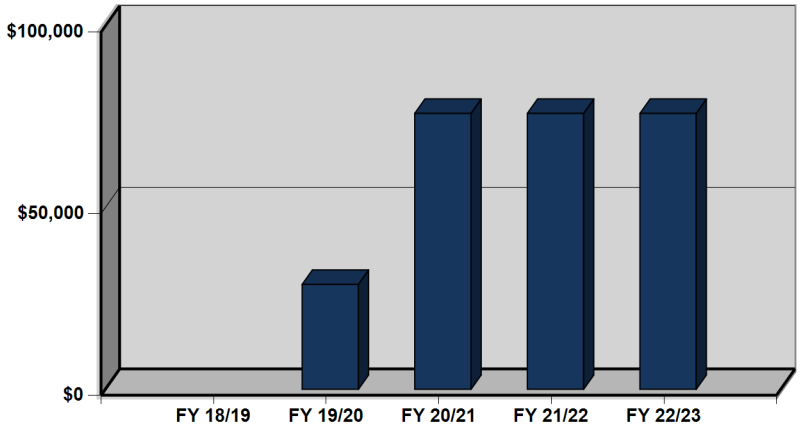
Mission Statement:

To assist in the assessment of sewer network capacity studies for potential replacing or upsizing of existing sewer mainlines to implement condition assessment and hydraulic analysis programs to restore or improve capacity.

Selected Service Objectives:

- To conduct flow monitoring
- To conduct flow studies and analyses

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$0	$921	$1,000	$1,000	0.00%	$1,000	0.00%
CONTRACTUAL SERVICES	$0	$28,000	$75,000	$75,000	0.00%	$75,000	0.00%
Total Expenditures	$0	$28,921	$76,000	$76,000	0.00%	$76,000	0.00%
Annual Percentage Change		2892100.00%	162.78%	0.00%		0.00%	

Division Budget Summary

Department: PUBLIC WORKS | **Fund Title: FLEET OPERATIONS**

Division: SUPPORT SERVICES | **Fund Number: 751**

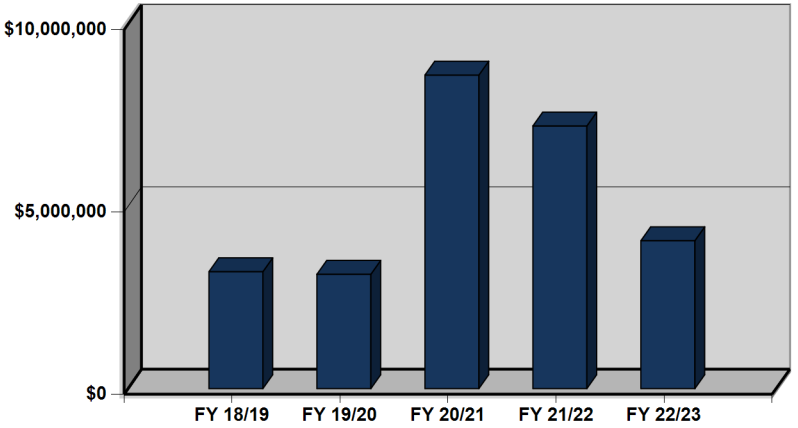
Mission Statement:

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 499 vehicles and mobile equipment
• To complete preventative maintenance services to unscheduled maintenance services at a ratio of 4 to 1
•To ensure the fleet operations and maintenance records are in compliance with the Department of Transportation BIT requirements
• To ensure the City`s fueling facilities are in compliance with the California Air Resources Board and Air Quality Management District (AQMD) requirements
• To monitor change over service contracts and expedite the preparation of new police vehicles for service

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$878,349	$875,901	$998,580	$1,000,680	0.21%	$1,020,430	1.97%
OPERATING COSTS	$1,649,942	$1,520,843	$1,748,815	$2,026,950	15.90%	$2,026,950	0.00%
CONTRACTUAL SERVICES	$626,622	$692,914	$1,531,445	$962,500	-37.15%	$962,500	0.00%
INTERNAL SERVICES CHARGES	$54,580	$50,660	$47,750	$51,750	8.38%	$51,750	0.00%
CAPITAL EXPENDITURE	$204	$0	$4,280,955	$3,168,990	-25.97%	$0	-100.00%
Total Expenditures	$3,209,696	$3,140,318	$8,607,544	$7,210,870	-16.23%	$4,061,630	-43.67%
Annual Percentage Change		-2.16%	174.10%	-16.23%		-43.67%	
Budgeted Staffing Level (FTEs)	7.10	8.10	8.10	8.10		8.10	
Budgeted Staffing Level (PT FTEs)	3.00	3.00	0.00	0.00		0.00	

2021/2022 and 2022/2023 Organizational Chart

Police Department

Effective 7/1/2021
Budgeted 310 FTE Positions
Budgeted 15 Part-Time Positions

Police Chief

William P. Green

Senior Administrative Secretary (1)

Police Administration

- Administrative Analyst I (1)
- Administrative Technician (2)
- Administrative Support Svcs Manager (1)
- Captain (1)
- Communications Supervisor (1)
- Community Policing Technician (1)
- Corporal (2)
- Dispatch Call Taker (4)
- Dispatch Shift Supervisor (4)
- Dispatcher (17)
- Lead Property Control Clerk (1)
- Lieutenant (1)
- Officer (3)
- Property Control Clerk (3)
- Records Specialist (16)
- Records Supervisor (2)
- Secretary (2)
- Senior Administrative Analyst (1)
- Senior Community Service Officer (1)
- Sergeant (4)
- Support Services Supervisor (1)
- Training Specialist (1)

Field Services

- Administrative Clerk (1)
- Captain (1)
- Community Services Officer (6)
- Community Policing Technician (1)
- Computer Forensic Technician (1)
- Corporal (18)
- Crime Analyst II (1)
- Evidence Technician (4)
- Lieutenant (6)
- Officer (105)
- Secretary (2)
- Senior Community Services Officer (1)
- Sergeant (11)

Special Operations

- Animal Service Officer (6)
- Captain (1)
- Code Compliance Inspector (8)
- Community Improvement Program Manager (1)
- Community Policing Technician (4)
- Community Services Officer (1)
- Corporal (7)
- Lieutenant (2)
- Officer (38)
- Records Specialist (1)
- Secretary (2)
- Sergeant (6)
- Supervising Animal Services Officer (1)
- Supervising Code Enforcement Inspector (2)



Police Department

Fiscal Years 2021-22 and 2022-23

Overview

The Police Department has 310 full time employees (207 sworn and 103 non-sworn) and is comprised of four (4) separate divisions: Office of the Chief of Police, Administrative Services, Field Services and Special Operations. In addition to the main Police Facility there is a contact station located south of Interstate 10.

The Department's vision statement reads "Dedicated to excellence and professionalism, we are committed to working with the people of Fontana to enhance the safety and security of our diverse community" and their motto is "Service with Integrity." The Department follows a community-oriented policing philosophy which, through citizen involvement and participation, allows for the greatest impact in helping to address criminal and quality of life issues affecting the people of Fontana.

Code Compliance services complement the law enforcement function by ensuring that local city codes, weed abatement and animal control regulations are adhered to and help sustain a safe and aesthetically pleasing community.

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
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	3
4	To continue to develop and implement policies to provide better service to the community	1
5	To ensure a safe and aesthetically pleasing City through Code Compliance and Animal Services activities	7



Police Department

Fiscal Year 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	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	125,985	123,385	129,554	136,031	1
Response time to Priority One calls (in minutes)	5:11	4:36	4:20	4:20	1
Proactive patrol time for officers	51%	50%	49%	48%	1
To maintain Part One crimes per 1,000 population equal to existing levels:					
Number of Part One crimes	3,436	3,408	3,340	3,273	1
Number of Part One crimes per 1,000 population (crime index)	16.06	15.93	15.61	15.29	1
To pursue alternative funding sources to help accommodate service demands:					
Amount secured through alternative funding sources	$951K	$1.43M	$1.48M	$1.32M	2
To maintain traffic collisions per 1,000 population equal to existing levels:					
Number of traffic collision reports processed	2,697	2,700	2,565	2,437	1
Number of traffic collisions per 1,000 population	12.60	12.62	11.99	11.39	1
To maintain reports and calls for service per officer equal to existing levels:					
Number of non-traffic reports processed	18,505	17,436	15,655	15,737	1
Number of reports per sworn position	105	100	90	89	1
Number of calls for service per sworn position	623	610	641	673	1
To maintain reports per Records Clerk equal to existing levels:					
Number of reports per Records Clerk	1,116	1,059	959	957	2



Police Department

Fiscal Year 2020-21

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To maintain computer-aided dispatch entries per Dispatcher equal to existing levels:					
Number of computer-aided dispatch entries per Dispatcher	5,999	5,875	6,169	6,477	2
To maintain Part One crime clearance rate equal to existing levels:					
Percent of Part One crimes cleared	22%	19%	23%	25%	1
To ensure a safe and aesthetically pleasing City through Code Compliance enforcement and Animal Services activity:					
Number of Code Compliance cases	2,780	3,100	2,800	3,000	5
Number of Code Compliance cases per 1,000 population	3	3	3	3	5
Number of Code Compliance cases per Inspector position	278	388	270	300	5
Number of parcels surveyed for weed/rubbish abatement	1,740	5,000	4,500	4,700	5
Number of Animal Services calls for service	6,931	4,892	4,746	4,604	5
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	30	30	30	35	3
Number of hours donated to City programs by Explorer Post	7,992	2,500	5,000	5,175	3
Number of Neighborhood Watch Programs	123	125	140	145	3
Number of students graduated from FLIP program	54	23	35	38	3

Accomplishments

- Secured additional grant awards in excess of $951,000
- Phase III part 1 of the License Plate Reader (LPR) project is complete
- Awarded the 2020 Department of Justice COPS Hiring Grant – funding for five (5) additional officers
- Applied for the 2021 Homeland Security Grant



Police Department

Fiscal Year 2021-22 and 2022-23

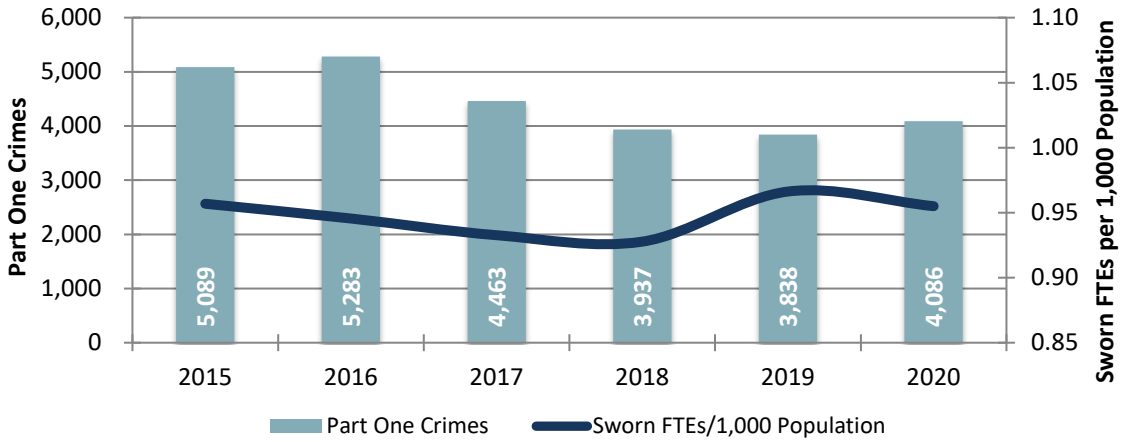
Statistics

Part One Crimes
Sworn Positions per 1,000 Population

	2015	2016	2017	2018	2019	2020
Homicide	7	14	10	8	6	7
Rape	46	69	62	63	83	74
Robbery	213	218	206	195	206	162
Assault	542	569	437	443	440	423
Burglary	764	697	563	542	483	475
Larceny	2,474	2,550	2,292	1,773	1,846	1,256
GTA	1,031	1,149	881	903	765	773
Arson	12	17	12	10	9	916
Part One Crimes	5,089	5,283	4,463	3,937	3,838	4,086
Sworn FTEs/1,000 Population	0.96	0.95	0.93	0.93	0.97	0.95







Departmental Summary

POLICE

Fund		Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
101	GENERAL FUND	POLICE CHIEF ADMIN	579,757	642,240	671,725	899,490	33.91%	925,170	2.85%
101	GENERAL FUND	PD ADMINISTRATION	8,927,499	9,155,622	10,529,650	11,552,780	9.72%	11,732,780	1.56%
101	GENERAL FUND	FIELD SERVICES	31,952,912	34,514,309	37,184,491	37,707,580	1.41%	38,707,770	2.65%
101	GENERAL FUND	SPECIAL OPERATIONS	17,137,789	16,997,504	17,804,196	17,138,290	-3.74%	17,517,910	2.22%
		TOTAL GENERAL FUND	**58,597,955**	**61,309,676**	**66,190,061**	**67,298,140**	**1.67%**	**68,883,630**	**2.36%**
102	CITY TECHNOLOGY	PD ADMINISTRATION	23,643	6,767	58,280	27,000	-53.67%	24,500	-9.26%
102	CITY TECHNOLOGY	FIELD SERVICES	16,951	14,747	9,000	29,000	222.22%	27,000	-6.90%
103	FACILITY MAINTENANCE	PD ADMINISTRATION	0	0	33,420	0	-100.00%	0	N/A
104	OFFICE OF EMERGENCY SVCS	SPECIAL OPERATIONS	48,980	49,170	53,450	37,390	-30.05%	37,390	0.00%
110	GF OPERATING PROJECTS	PD ADMINISTRATION	0	0	0	0	N/A	0	N/A
110	GF OPERATING PROJECTS	FIELD SERVICES	4,227	17,544	360,670	609,460	68.98%	634,720	4.14%
110	GF OPERATING PROJECTS	SPECIAL OPERATIONS	755,325	850,479	868,231	803,240	-7.49%	822,050	2.34%
222	CRIME PREV ASSET SEIZURE	SPECIAL OPERATIONS	21,484	20,032	25,000	34,600	38.40%	38,100	10.12%
223	FEDERAL ASSET SEIZURE	PD ADMINISTRATION	362,740	389,515	230,323	0	-100.00%	0	N/A
223	FEDERAL ASSET SEIZURE	FIELD SERVICES	19,696	17,200	141,560	133,920	-5.40%	149,920	11.95%
223	FEDERAL ASSET SEIZURE	SPECIAL OPERATIONS	2,296,901	1,818,641	2,898,855	1,965,370	-32.20%	1,949,870	-0.79%
224	STATE ASSET SEIZURE	FIELD SERVICES	0	115,470	0	0	N/A	0	N/A
224	STATE ASSET SEIZURE	SPECIAL OPERATIONS	42,960	48,339	50,370	52,790	4.80%	54,690	3.60%
225	PD TRAFFIC SAFETY	SPECIAL OPERATIONS	211,277	72,255	197,500	199,500	1.01%	220,500	10.53%
301	GRANTS	PD ADMINISTRATION	762	225,703	99,513	0	-100.00%	0	N/A
301	GRANTS	FIELD SERVICES	215,797	140,573	298,988	275,520	-7.85%	280,320	1.74%
301	GRANTS	SPECIAL OPERATIONS	252,884	278,982	773,595	0	-100.00%	0	N/A
321	FED LAW ENF BLOCK GRANT	FIELD SERVICES	34,067	0	135,610	208,330	53.62%	208,330	0.00%
322	STATE COPS AB 3229	FIELD SERVICES	389,708	358,640	526,911	404,430	-23.25%	404,430	0.00%
362	CDBG	SPECIAL OPERATIONS	242,375	237,217	258,000	267,770	3.79%	274,040	2.34%
636	POLICE CAPITAL FACILITIES	PD ADMINISTRATION	145,925	39,064	911,584	0	-100.00%	0	N/A
		TOTAL OTHER FUNDS	**5,085,702**	**4,700,336**	**7,930,860**	**5,048,320**	**-36.35%**	**5,125,860**	**1.54%**
		TOTAL POLICE	**63,683,658**	**66,010,011**	**74,120,922**	**72,346,460**	**-2.39%**	**74,009,490**	**2.30%**
		Total Budgeted Full-Time Positions	301.00	305.00	310.00	298.50	-3.71%	298.50	0.00%
		Total Budgeted Part-Time Positions	16.00	21.00	19.00	15.00	-21.05%	15.00	0.00%

Division Budget Summary

Department: POLICE

Fund Title: GENERAL FUND

Division: POLICE CHIEF ADMIN

Fund Number: 101

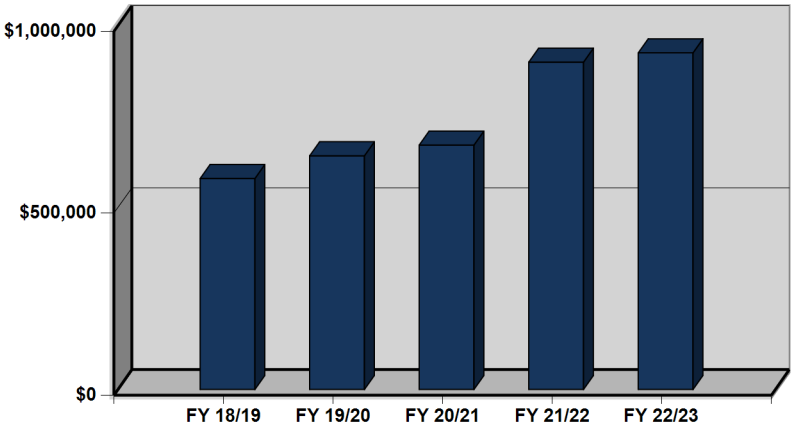
Mission Statement:

To provide professional and cost effective law enforcement services to the community.

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 constantly monitor the ongoing State and County prisoner early release programs
• To implement new programs or modify existing ones in response to the constantly changing crime trends

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$520,561	$580,204	$543,855	$558,190	2.64%	$572,870	2.63%
OPERATING COSTS	$13,481	$24,525	$11,180	$16,910	51.25%	$16,910	0.00%
CONTRACTUAL SERVICES	$13,255	$1,031	$6,450	$7,500	16.28%	$7,500	0.00%
INTERNAL SERVICES CHARGES	$32,460	$36,480	$37,980	$38,890	2.40%	$38,890	0.00%
CONTRIBUTIONS TO	$0	$0	$72,260	$278,000	284.72%	$289,000	3.96%
Total Expenditures	$579,757	$642,240	$671,725	$899,490	33.91%	$925,170	2.85%
Annual Percentage Change		10.78%	4.59%	33.91%		37.73%	
Budgeted Staffing Level (FTEs)	2.00	2.00	2.00	1.95		1.95	

Division Budget Summary

Department: POLICE | **Fund Title: GENERAL FUND**

Division: PD ADMINISTRATION | **Fund Number: 101**

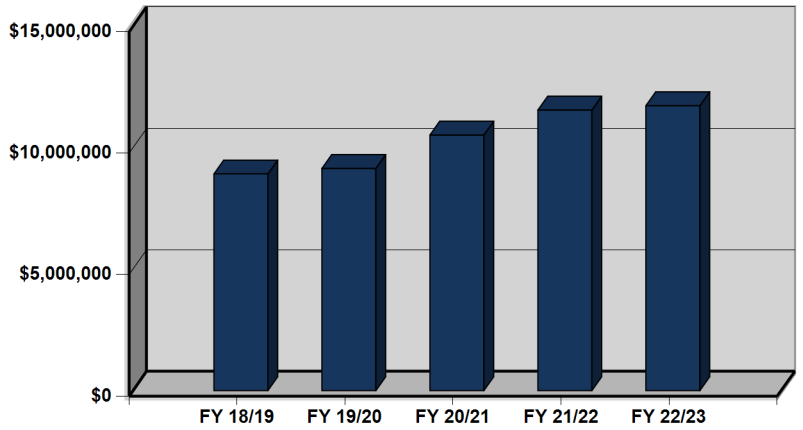
Mission Statement:

To ensure the efficient operation of the Department through necessary support services.

Selected Service Objectives:

• To continue to pursue alternative funding sources to accommodate service demands and provide community service programs
• To oversee revenues and expenditures to ensure department operates in a fiscally responsible manner
• To provide mandated & essential training to employees
• To focus on alignment of client and vendor objectives to ensure sustainable relationships, controlled costs, and more predictable term based increases
• To routinely audit the number of personnel, allocation and workload to ensure desired service levels are met and consideration given to employee wellness

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$7,260,525	$7,521,441	$8,645,035	$9,356,260	8.23%	$9,524,510	1.80%
OPERATING COSTS	$306,751	$267,875	$373,015	$357,030	-4.29%	$357,370	0.10%
CONTRACTUAL SERVICES	$942,407	$934,866	$1,053,560	$1,323,260	25.60%	$1,334,670	0.86%
INTERNAL SERVICES CHARGES	$411,965	$425,590	$452,660	$516,230	14.04%	$516,230	0.00%
Total Expenditures	$8,921,648	$9,149,772	$10,524,270	$11,552,780	9.77%	$11,732,780	1.56%
Annual Percentage Change		2.56%	15.02%	9.77%		11.48%	
Budgeted Staffing Level (FTEs)	63.00	64.00	67.00	69.00		69.00	
Budgeted Staffing Level (PT FTEs)	6.00	11.00	9.00	5.00		5.00	

Division Budget Summary

Department: POLICE | **Fund Title: GENERAL FUND**

Division: FIELD SERVICES | **Fund Number: 101**

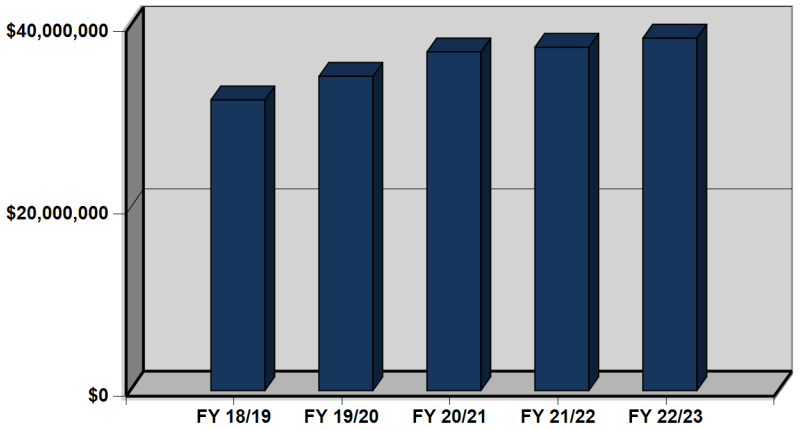
Mission Statement:

To employ problem oriented strategies identifying, responding to, and taking appropriate action in resolving public safety concerns.

Selected Service Objectives:

• To continue to monitor free time, part one crimes and response times to respond to new problems as the community changes
• To focus on the Part One Crime clearance 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 decrease response time to Priorty 1 calls
• To continually enhance our regional efforts affecting crime trends across our neighboring cities

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$27,472,349	$30,259,731	$32,264,645	$32,969,880	2.19%	$33,981,820	3.07%
OPERATING COSTS	$697,681	$588,792	$670,723	$608,720	-9.24%	$596,970	-1.93%
CONTRACTUAL SERVICES	$678,722	$546,173	$736,923	$586,600	-20.40%	$586,600	0.00%
INTERNAL SERVICES CHARGES	$3,071,165	$3,113,140	$3,512,200	$3,542,380	0.86%	$3,542,380	0.00%
Total Expenditures	$31,919,918	$34,507,836	$37,184,491	$37,707,580	1.41%	$38,707,770	2.65%
Annual Percentage Change		8.11%	7.76%	1.41%		4.10%	
Budgeted Staffing Level (FTEs)	146.75	158.00	154.00	152.00		152.00	

Division Budget Summary

Department: POLICE | **Fund Title: GENERAL FUND**

Division: SPECIAL OPERATIONS | **Fund Number: 101**

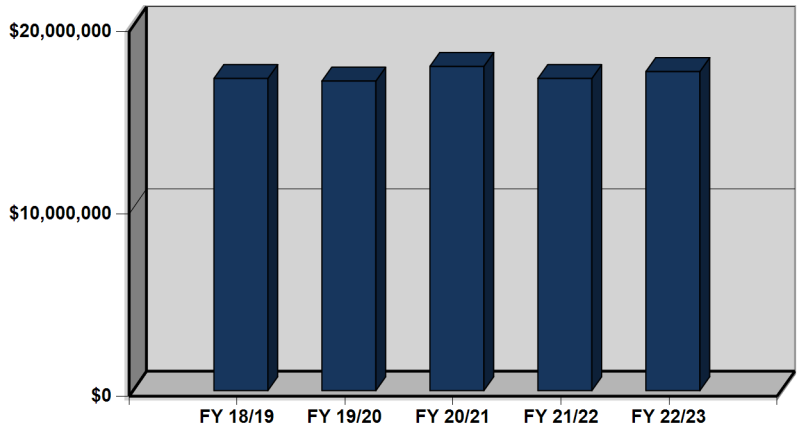
Mission Statement:

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

Selected Service Objectives:

• To continue to solve problems through the commitment to the Department`s community oriented problem solving philosophy
• To work closely with other law enforcement partners to more efficiently and effectively target illegal drug activity
• To maintain Code Compliance service levels at a level equal to existing levels
• To maintain Animal Control service levels at existing levels
• To continue to work collaboratively with the Fire Department to establish newly arranged partnership for emergency services
• To work closely with KFON to enhance our level of communications with our residents
• To continue our internet presence by utilizing Social Media websites
• To work with State and County partners to effectively and efficiently deal with the large number of imposed custodial releases
• To continue to grow the department`s Explorer Post to enhance recruiting opportunities

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$13,802,785	$13,561,314	$13,854,335	$13,097,980	-5.46%	$13,477,600	2.90%
OPERATING COSTS	$219,125	$255,444	$226,837	$228,120	0.57%	$228,120	0.00%
CONTRACTUAL SERVICES	$1,140,558	$1,119,407	$1,439,978	$1,483,300	3.01%	$1,483,300	0.00%
INTERNAL SERVICES CHARGES	$1,860,381	$2,007,050	$2,185,660	$2,263,890	3.58%	$2,263,890	0.00%
CAPITAL EXPENDITURE	$114,939	$54,290	$97,386	$65,000	-33.26%	$65,000	0.00%
Total Expenditures	$17,137,789	$16,997,504	$17,804,196	$17,138,290	-3.74%	$17,517,910	2.22%
Annual Percentage Change		-0.82%	4.75%	-3.74%		-1.61%	
Budgeted Staffing Level (FTEs)	81.50	73.50	75.50	64.05		64.05	

Division Budget Summary

Department: POLICE

Fund Title: CITY TECHNOLOGY

Division: PD ADMINISTRATION

Fund Number: 102

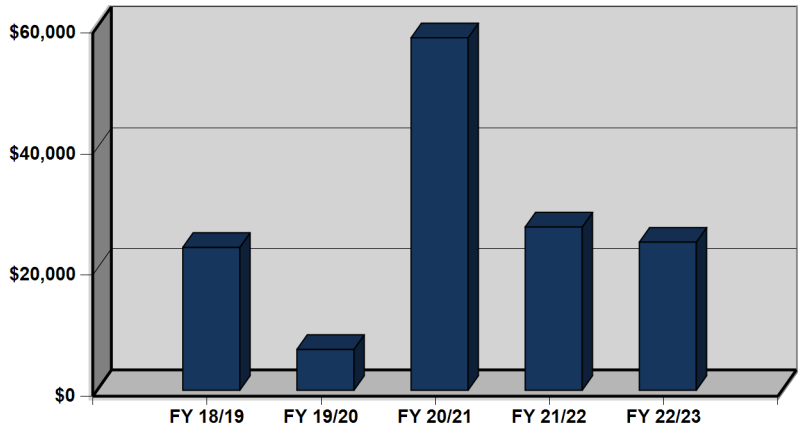
Mission Statement:

To maintain technology needs within the Police Department.

Selected Service Objectives:

• To allocate funds as needed for technology related items
• To continue to upgrade policy technology to keep pace with City and Department growth

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$23,643	$6,767	$56,780	$24,500	-56.85%	$22,000	-10.20%
CONTRACTUAL SERVICES	$0	$0	$1,500	$2,500	66.67%	$2,500	0.00%
Total Expenditures	$23,643	$6,767	$58,280	$27,000	-53.67%	$24,500	-9.26%
Annual Percentage Change		-71.38%	761.24%	-53.67%		-57.96%	

Division Budget Summary

Department: POLICE

Fund Title: CITY TECHNOLOGY

Division: FIELD SERVICES

Fund Number: 102

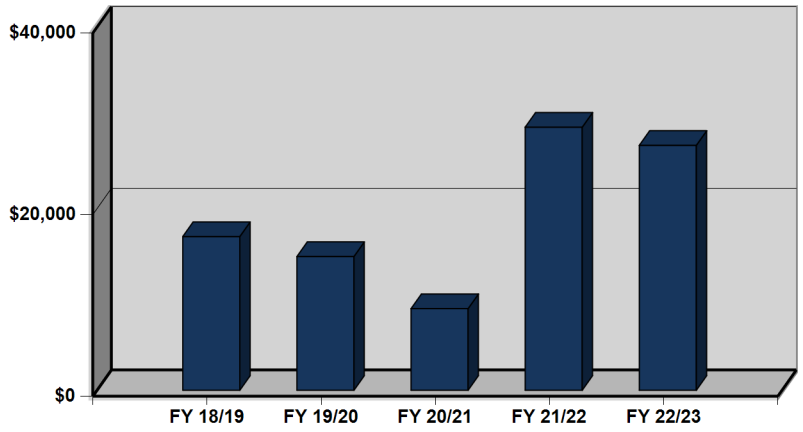
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$16,951	$14,747	$9,000	$29,000	222.22%	$27,000	-6.90%
Total Expenditures	$16,951	$14,747	$9,000	$29,000	222.22%	$27,000	-6.90%
Annual Percentage Change		-13.00%	-38.97%	222.22%		200.00%	

Division Budget Summary

Department: POLICE

Fund Title: OFFICE OF EMERGENCY SVCS

Division: SPECIAL OPERATIONS

Fund Number: 104

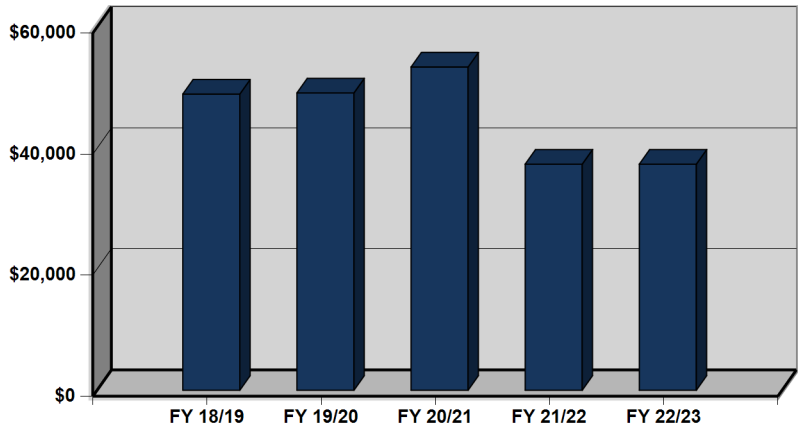
Mission Statement:

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 seek alternative funding for emergency services and homeland security
- 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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
INTERNAL SERVICES CHARGES	$48,980	$49,170	$53,450	$37,390	-30.05%	$37,390	0.00%
Total Expenditures	$48,980	$49,170	$53,450	$37,390	-30.05%	$37,390	0.00%
Annual Percentage Change		0.39%	8.70%	-30.05%		-30.05%	

Division Budget Summary

Department: POLICE

Fund Title: GF OPERATING PROJECTS

Division: FIELD SERVICES

Fund Number: 110

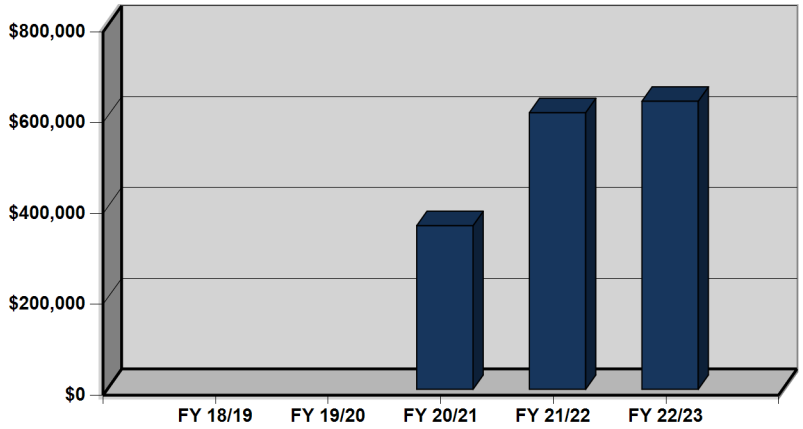
Mission Statement:

To partner with the Department of Justice to provide law enforcement services to the community.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$0	$0	$360,670	$580,630	60.99%	$604,610	4.13%
INTERNAL SERVICES CHARGES	$0	$0	$0	$28,830	N/A	$30,110	4.44%
Total Expenditures	$0	$0	$360,670	$609,460	68.98%	$634,720	4.14%
Annual Percentage Change		0.00%	36067000.00%	68.98%		75.98%	
Budgeted Staffing Level (FTEs)	0.00	0.00	3.60	3.60		3.60	

Division Budget Summary

Department: POLICE | **Fund Title: GF OPERATING PROJECTS**

Division: SPECIAL OPERATIONS | **Fund Number: 110**

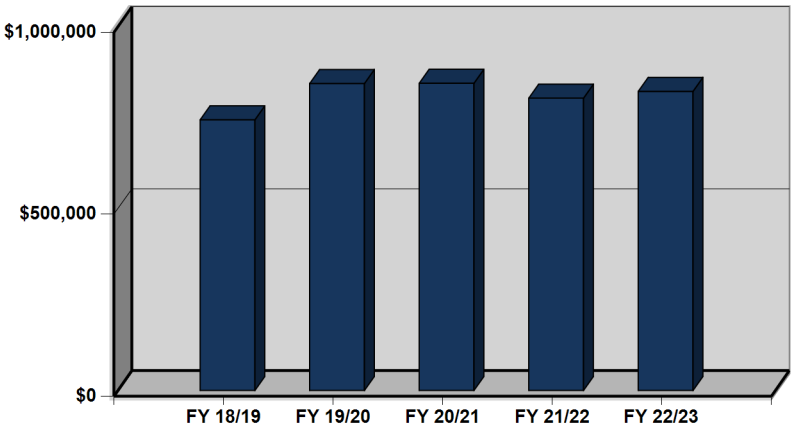
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$700,018	$798,438	$809,065	$763,740	-5.60%	$782,550	2.46%
INTERNAL SERVICES CHARGES	$43,780	$45,050	$35,180	$39,500	12.28%	$39,500	0.00%
Total Expenditures	$743,798	$843,488	$844,245	$803,240	-4.86%	$822,050	2.34%
Annual Percentage Change		13.40%	0.09%	-4.86%		-2.63%	
Budgeted Staffing Level (FTEs)	3.81	4.69	3.75	3.75		3.75	

Division Budget Summary

Department: POLICE

Fund Title: CRIME PREV ASSET SEIZURE

Division: SPECIAL OPERATIONS

Fund Number: 222

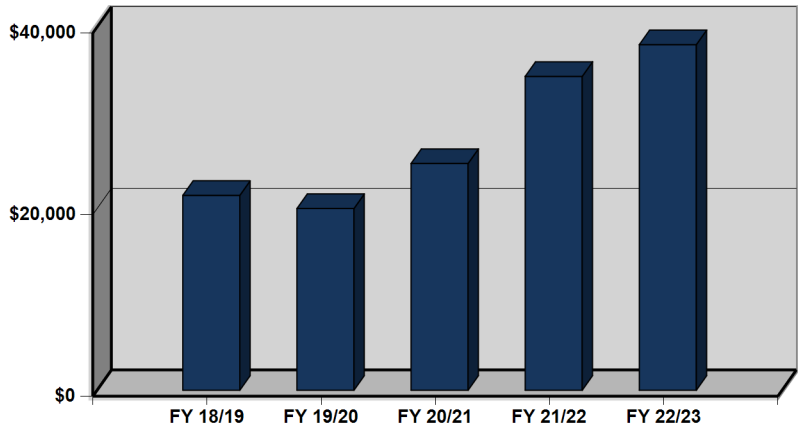
Mission Statement:

To fund as many crime prevention programs as possible utilizing funds available from asset seizure cases.

Selected Service Objectives:

• To fund supplies for Community Programs such as National Night Out, Neighborhood Watch and Crime Free Multi Housing
• To include funds delegated to the Police Explorer Scout program
• To fund We-Tip service for Fontana Citizens to report any criminal or suspicious activity

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$21,484	$20,032	$24,500	$33,600	37.14%	$37,100	10.42%
CONTRACTUAL SERVICES	$0	$0	$500	$1,000	100.00%	$1,000	0.00%
Total Expenditures	$21,484	$20,032	$25,000	$34,600	38.40%	$38,100	10.12%
Annual Percentage Change		-6.76%	24.80%	38.40%		52.40%	

Division Budget Summary

Department: POLICE | **Fund Title: FEDERAL ASSET SEIZURE**

Division: FIELD SERVICES | **Fund Number: 223**

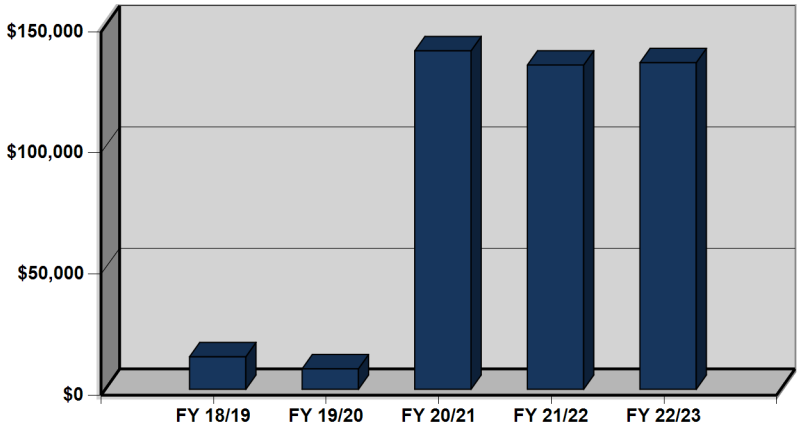
Mission Statement:

To apply monies seized from drug offenders towards the purchase of equipment and expenses related to authorized law enforcement programs that will best enhance police staff productivity and service to the community.

Selected Service Objectives:

- To fund expenses incurred by asset seizure programs
- To fund law enforcement programs and equipment through available funds
- To work jointly with the DEA to more effectively target drug related criminal activity
- To continue to work on a regional approach to effectively target narcotic related activity

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$0	$1,358	$121,740	$121,740	0.00%	$121,740	0.00%
OPERATING COSTS	$11,659	$4,422	$14,000	$5,880	-58.00%	$6,880	17.01%
INTERNAL SERVICES CHARGES	$1,800	$2,710	$5,820	$6,300	8.25%	$6,300	0.00%
Total Expenditures	$13,459	$8,490	$141,560	$133,920	-5.40%	$134,920	0.75%
Annual Percentage Change		-36.92%	1567.37%	-5.40%		-4.69%	

Division Budget Summary

Department: POLICE

Fund Title: FEDERAL ASSET SEIZURE

Division: SPECIAL OPERATIONS

Fund Number: 223

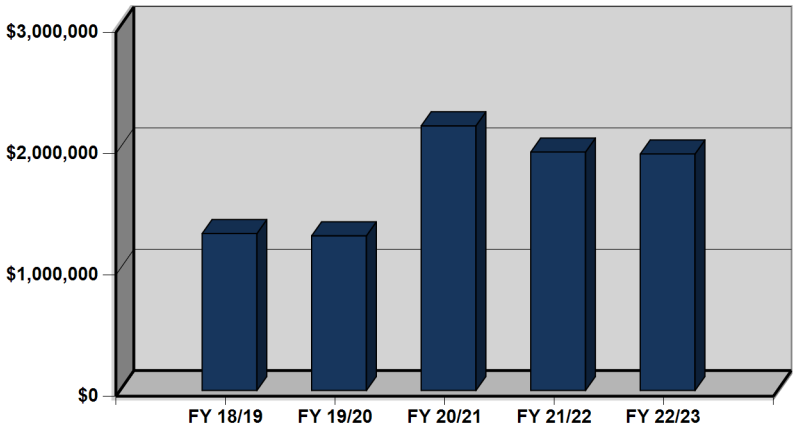
Mission Statement:

To apply monies seized from drug offenders towards the purchase of equipment and 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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$1,130,648	$1,037,231	$1,623,210	$1,689,660	4.09%	$1,689,660	0.00%
OPERATING COSTS	$98,361	$142,209	$343,410	$158,330	-53.89%	$162,830	2.84%
CONTRACTUAL SERVICES	$21,456	$17,368	$161,060	$30,000	-81.37%	$10,000	-66.67%
INTERNAL SERVICES CHARGES	$58,200	$78,630	$77,620	$87,380	12.57%	$87,380	0.00%
Total Expenditures	$1,308,665	$1,275,437	$2,205,300	$1,965,370	-10.88%	$1,949,870	-0.79%
Annual Percentage Change		-2.54%	72.91%	-10.88%		-11.58%	

Division Budget Summary

Department: POLICE

Fund Title: STATE ASSET SEIZURE

Division: SPECIAL OPERATIONS

Fund Number: 224

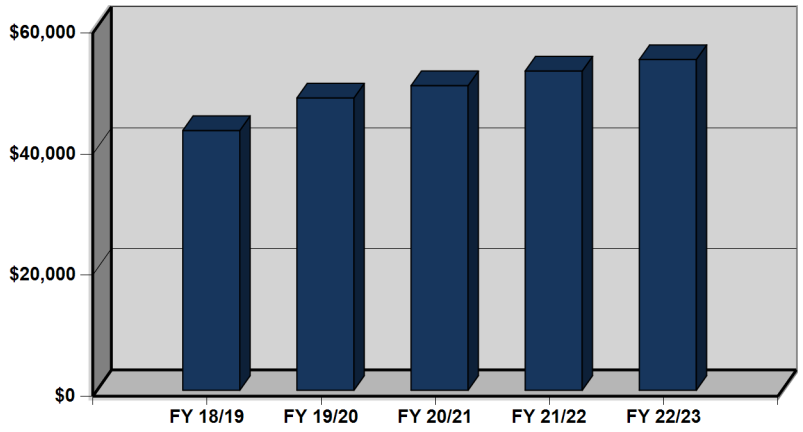
Mission Statement:

To enhance law enforcement abilities within the City by using monies seized from drug offenders.

Selected Service Objectives:

• To fund expenses incurred by asset seizure programs
• To pay for permissible law enfocement services, programs and equipment under the state asset seizure guidelines
• To work jointly with the DEA to more effectively target drug related criminal activity
• To work regionally with our neighboring cities to address narcotic related criminal activity

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$40,530	$46,049	$48,070	$50,190	4.41%	$52,090	3.79%
INTERNAL SERVICES CHARGES	$2,430	$2,290	$2,300	$2,600	13.04%	$2,600	0.00%
Total Expenditures	$42,960	$48,339	$50,370	$52,790	4.80%	$54,690	3.60%
Annual Percentage Change		12.52%	4.20%	4.80%		8.58%	
Budgeted Staffing Level (FTEs)	0.50	0.50	0.50	0.50		0.50	

Division Budget Summary

Department: POLICE

Fund Title: PD TRAFFIC SAFETY

Division: SPECIAL OPERATIONS

Fund Number: 225

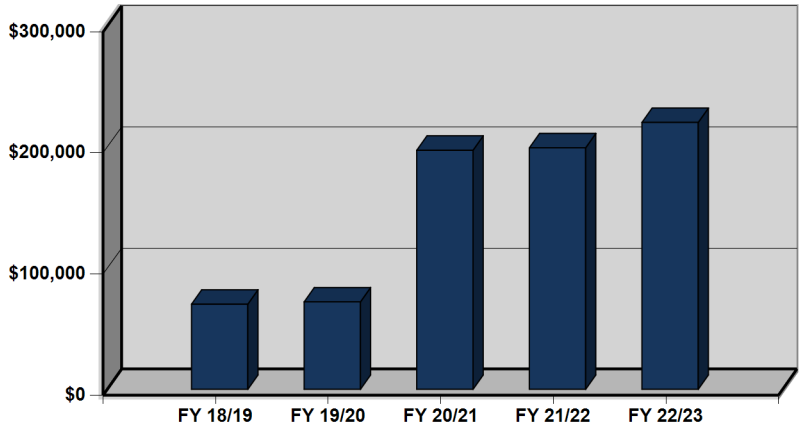
Mission Statement:

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

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$33,383	$37,105	$137,500	$139,500	1.45%	$150,500	7.89%
CONTRACTUAL SERVICES	$37,019	$35,150	$60,000	$60,000	0.00%	$70,000	16.67%
Total Expenditures	$70,402	$72,255	$197,500	$199,500	1.01%	$220,500	10.53%
Annual Percentage Change		2.63%	173.34%	1.01%		11.65%	

Division Budget Summary

Department: POLICE | **Fund Title: GRANTS**

Division: FIELD SERVICES | **Fund Number: 301**

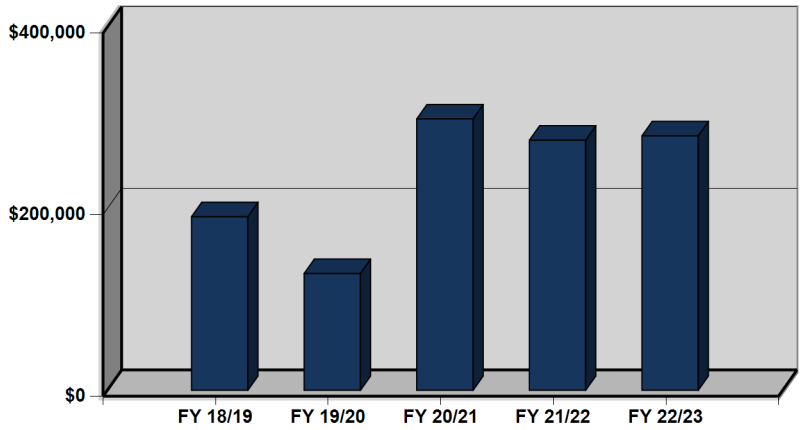
Mission Statement:

To expand innovative crime programs that benefit the Fontana community by seeking available monies through alternative funding sources.

Selected Service Objectives:

• To participate in selected multi-agency task force operations that have benefit to the community and law enforcement operations
• To continue participation in the regional grand theft auto task force known as SANCATT
• To continue to seek alternative funding sources that can help deliver frontline law enforcement services, equipment and facilities upgrades and expansion

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$179,870	$116,714	$286,708	$261,970	-8.63%	$266,770	1.83%
INTERNAL SERVICES CHARGES	$11,460	$12,050	$12,280	$13,550	10.34%	$13,550	0.00%
Total Expenditures	$191,330	$128,764	$298,988	$275,520	-7.85%	$280,320	1.74%
Annual Percentage Change		-32.70%	132.20%	-7.85%		-6.24%	
Budgeted Staffing Level (FTEs)	1.00	1.00	1.00	1.00		1.00	

Division Budget Summary

Department: POLICE

Fund Title: FED LAW ENF BLOCK GRANT

Division: FIELD SERVICES

Fund Number: 321

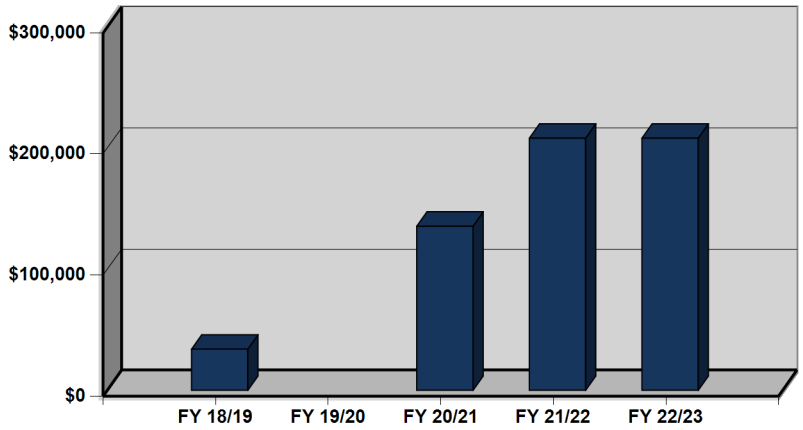
Mission Statement:

To secure funds for use in specific purpose areas of local law enforcement in order to reduce crime and improve public safety.

Selected Service Objectives:

To work with the United States Department of Justice regarding the distribution of Justice Administration Grant (JAG) and the Community Oriented Policing Services (COPS) funds.

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$34,067	$0	$135,610	$197,110	45.35%	$201,650	2.30%
INTERNAL SERVICES CHARGES	$0	$0	$0	$11,220	N/A	$6,680	-40.46%
Total Expenditures	$34,067	$0	$135,610	$208,330	53.62%	$208,330	0.00%
Annual Percentage Change		-100.00%	13561000.00%	53.62%		53.62%	
Budgeted Staffing Level (FTEs)	1.25	0.00	1.40	1.40		1.40	

Division Budget Summary

Department: POLICE

Fund Title: STATE COPS AB 3229

Division: FIELD SERVICES

Fund Number: 322

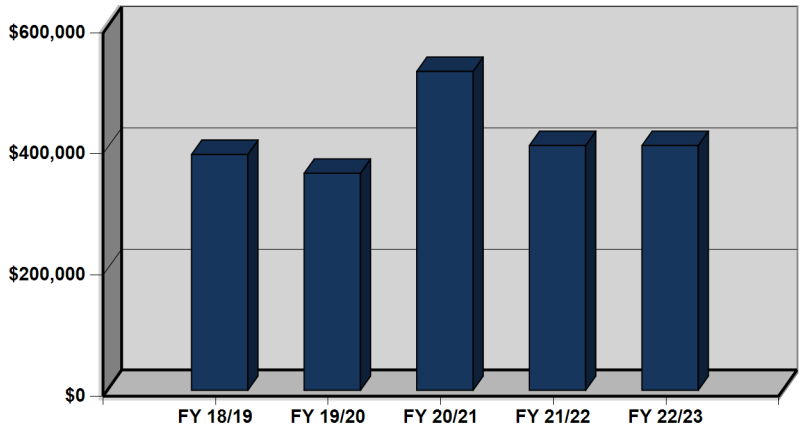
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$108,602	$111,169	$144,440	$140,980	-2.40%	$140,980	0.00%
OPERATING COSTS	$0	$72,366	$28,316	$20,000	-29.37%	$20,000	0.00%
CONTRACTUAL SERVICES	$275,886	$167,175	$347,245	$236,160	-31.99%	$236,160	0.00%
INTERNAL SERVICES CHARGES	$5,220	$7,930	$6,910	$7,290	5.50%	$7,290	0.00%
Total Expenditures	$389,708	$358,640	$526,911	$404,430	-23.25%	$404,430	0.00%
Annual Percentage Change		-7.97%	46.92%	-23.25%		-23.25%	
Budgeted Staffing Level (PT FTEs)	10.00	10.00	10.00	10.00		10.00	

Division Budget Summary

Department: POLICE | **Fund Title: CDBG**

Division: SPECIAL OPERATIONS | **Fund Number: 362**

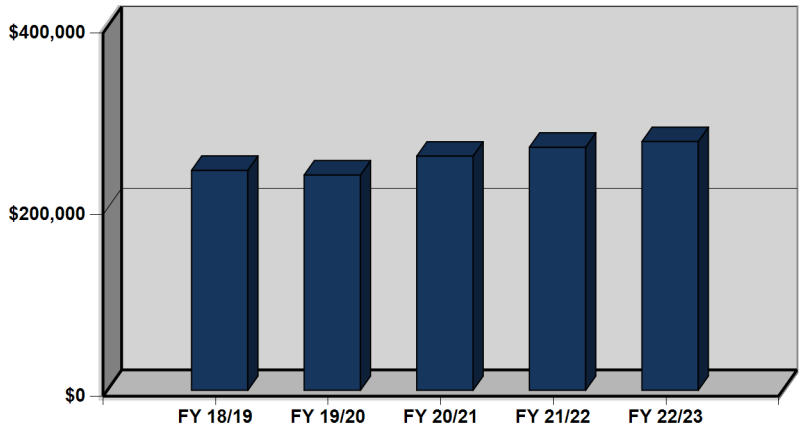
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$242,375	$237,217	$246,300	$254,600	3.37%	$260,870	2.46%
INTERNAL SERVICES CHARGES	$0	$0	$11,700	$13,170	12.56%	$13,170	0.00%
Total Expenditures	$242,375	$237,217	$258,000	$267,770	3.79%	$274,040	2.34%
Annual Percentage Change		-2.13%	8.76%	3.79%		6.22%	
Budgeted Staffing Level (FTEs)	1.19	1.31	1.25	1.25		1.25	

Festival of Winter

Festival of Winter





Held in the month of December, the Festival of Winter offers activities and entertainment for the whole family. Snow is trucked in for sledding or tubing.

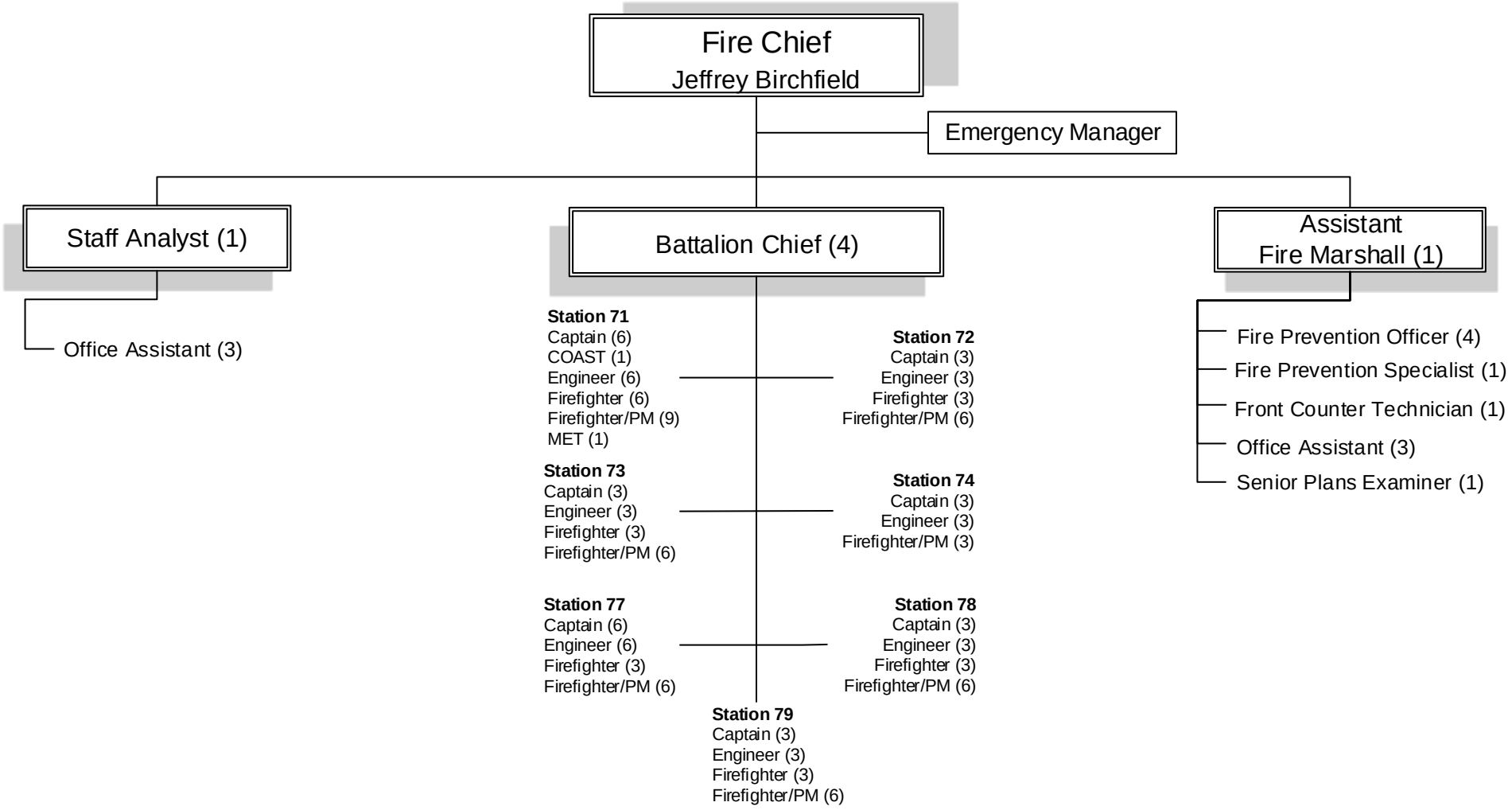
Fontana Fire Protection District

Organization Chart
Constitutional Spending Limit
Overview, Goals & Performance Measures, Accomplishments
Unreserved Fund Balances
Fund Revenue Summary
Fund Revenue Detail
Total Expenditures
Schedule of Interfund Transfers
District Summary – Budget by Fund
Division Summaries by Fund

2021/2022 Organizational Chart

Fontana Fire Protection District

Effective 7/1/2021
Budgeted 140 FTE Positions



Fire Protection District — Constitutional Spending Limit

The voters of California, during a special election in 1979, approved Article XIII(B) of the California State Constitution which provides that the Fire District's annual appropriations be subject to certain state limitations. This appropriations limit is often referred to as the GANN Limit.

In 1980 the State Legislature added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year is equal to the previous year's limit adjusted for population changes and the changes in the US Consumer Price Index (or California per capital personal income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

The Fire District's limitation is calculated each year and established by a resolution of the City Council as part of the annual Operating Budget process.

Using the population and per capita personal income data provided by the California Department of Finance, the Fire District's appropriation limit for Fiscal Year 2021-22 is $160,624,502. Appropriations subject to the limitation in the 2021-22 Operating Budget total $49,725,000, which is $110,899,502 or 69% less than the computed allowable limit.

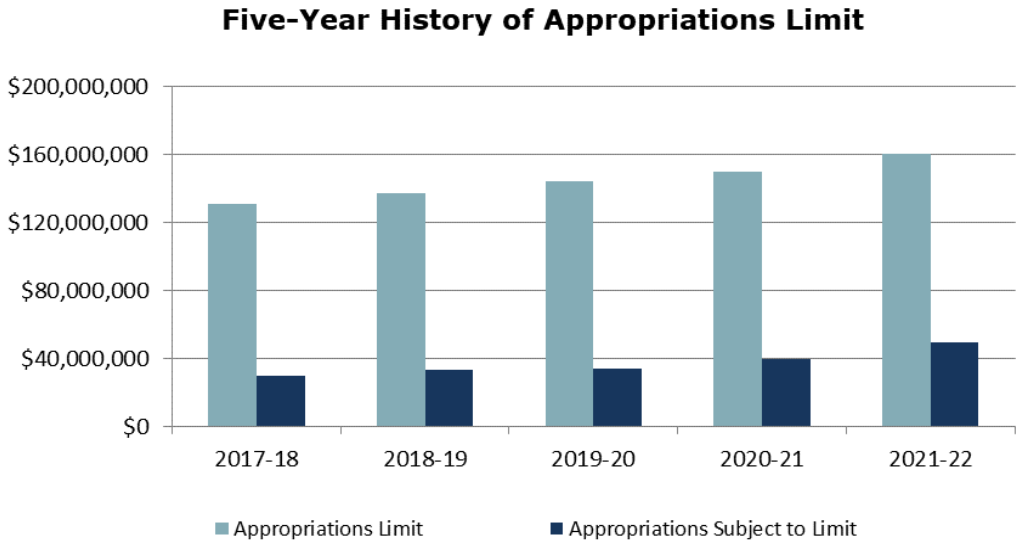
The Article XIII(B) limitation is not a restricting factor for the Fire Protection District but will be monitored annually and budget adjustments recommended if they are required in future years.

Appropriations Limit

2020-21 Appropriations Limit		$150,186,538
2021-22 Adjustment Factors:		
Population (1.15%)	1.0115	
Per capita income change (5.73%)	1.0573	
Total adjustment		1.0695
2021-22 Appropriations Limit		$160,624,502

Appropriations Subject to Limit

Proceeds of taxes	
Less: qualified capital outlay	
Appropriations subject to limit	$49,725,000
Percentage of Appropriations Limit used	31%





Fontana Fire Protection District

Fiscal Years 2021-22 and 2022-23

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



Fontana Fire Protection District

Fiscal Year 2021-22 and 2022-23

Goals & Performance Measures - continued

Performance Measures	Actual 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To maintain appropriate levels of response times to calls for service:					
Six minutes or less for 1st Unit	75.5%	72.1%	80%	80%	1
Eight minutes or less for 2nd Unit	90.8%	89.6%	90%	90%	1
Twelve minutes or less for full assignment	90.8%	90.6%	90%	90%	1

Accomplishments

- Replaced one (1) Medic Engine at Fire Station 77
- Replaced hand-held radios with a $300,000 FEMA grant
- Replaced one (1) Brush Engine at Fire Station 79
- Added an Auto Pulse CPR chest compression machine to Stations 74 and 79
- Replaced two (2) Zoll cardiac monitors
- Awarded AFG grant to replace the SCBA fill station/breathing air system at Station 77

Fontana Fire Protection District

Unreserved Fund Balances

Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	FONTANA FIRE DISTRICT	$14,605,789	$51,723,100	$0	($42,926,470)	($3,300,000)	$20,102,419
211	FFD - CFD 2002-2	4,170,234	320,000	0	(255,900)	0	4,234,334
310	FONTANA FIRE DISTRICT GRANTS	0	0	0	0	0	0
	Total Special Revenue Funds	$18,776,023	$52,043,100	$0	($43,182,370)	($3,300,000)	$24,336,753
Capital Project Fund:							
610	FIRE CAPITAL PROJECTS	$4,007,533	$51,000	$3,300,000	($7,339,400)	$0	$19,133
TOTAL FIRE DISTRICT FUNDS		**$22,783,556**	**$52,094,100**	**$3,300,000**	**($50,521,770)**	**($3,300,000)**	**$24,355,886**

Fontana Fire Protection District

Unreserved Fund Balances

Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
210	FONTANA FIRE DISTRICT	$20,102,419	$53,217,300	$0	($44,933,880)	($1,632,100)	$26,753,739
211	FFD - CFD 2002-2	4,234,334	320,000	0	(900)	0	4,553,434
310	FONTANA FIRE DISTRICT GRANTS	0	0	0	0	0	0
	Total Special Revenue Funds	$24,336,753	$53,537,300	$0	($44,934,780)	($1,632,100)	$31,307,173
Capital Project Fund:							
610	FIRE CAPITAL PROJECTS	$19,133	$51,000	$1,632,100	($42,900)	$0	$1,659,333
TOTAL FIRE DISTRICT FUNDS		**$24,355,886**	**$53,588,300**	**$1,632,100**	**($44,977,680)**	**($1,632,100)**	**$32,966,506**

Fund Revenue Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
Fontana Fire District		**40,608,373**	**46,976,712**	**41,973,360**	**52,094,100**	**24.11 %**	**53,588,300**	**2.87 %**
Special Revenue Funds		**40,426,957**	**46,835,645**	**41,833,360**	**52,043,100**	**24.41 %**	**53,537,300**	**2.87 %**
210	FONTANA FIRE DISTRICT	39,983,732	46,152,847	41,448,360	51,723,100	24.79 %	53,217,300	2.89 %
211	FFD - CFD 2002-2	408,135	381,436	385,000	320,000	-16.88 %	320,000	0.00 %
310	FONTANA FIRE DIST GRANTS	35,090	301,362	0	0	0.00 %	0	0.00 %
Capital Projects Funds		**181,416**	**141,067**	**140,000**	**51,000**	**-63.57 %**	**51,000**	**0.00 %**
610	FIRE CAPITAL PROJECTS	181,416	141,067	140,000	51,000	-63.57 %	51,000	0.00 %
Total All Entities		**40,608,373**	**46,976,712**	**41,973,360**	**52,094,100**	**24.11 %**	**53,588,300**	**2.87 %**

Fontana Fire District Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Fontana Fire District Revenue Detail						
Special Revenue Funds						
210 - FONTANA FIRE DISTRICT						
5253	FIRE PLANNING FEES	76,753	30,431	50,000	50,000	50,000
5254	FIRE PREVENTION PERMITS	498,333	539,103	575,000	575,000	575,000
5275	FIRE BUILDING FEES	219,678	226,832	220,000	220,000	220,000
5277	ANNUAL FIRE INSPECTIONS	18,908	21,381	25,000	25,000	25,000
6830	CONTRIBUTION FROM CITY	1,006,100	1,006,100	1,078,360	1,284,100	1,295,100
6310	INTEREST - INVESTMENTS	241,824	344,613	180,000	109,000	109,000
5714	ARCHIVE SCAN FEE	40,940	19,137	20,000	20,000	20,000
5010	CURRENT SEC & UNSEC	24,561,373	30,171,829	25,500,000	35,020,000	36,070,600
5017	OTHER PROPERTY TAX	0	0	0	0	0
5019	SA PASS THROUGHS	13,311,459	13,793,421	13,800,000	14,420,000	14,852,600
6480	MISCELLANEOUS REIMB	8,364	0	0	0	0
TOTAL FONTANA FIRE DISTRICT		39,983,732	46,152,847	41,448,360	51,723,100	53,217,300
211 - FFD - CFD 2002-2						
6310	INTEREST - INVESTMENTS	122,627	95,133	100,000	35,000	35,000
6210	ASSESSMENT/SPECIAL TAX	285,508	286,303	285,000	285,000	285,000
TOTAL FFD - CFD 2002-2		408,135	381,436	385,000	320,000	320,000
310 - FONTANA FIRE DIST GRANTS						
5311	FEDERAL GRANT FUNDS	0	301,362	0	0	0
5349	HOMELAND SECURITY GRANT	35,090	0	0	0	0
TOTAL FONTANA FIRE DIST GRANTS		35,090	301,362	0	0	0
Capital Projects Funds						
610 - FIRE CAPITAL PROJECTS						
6310	INTEREST - INVESTMENTS	181,276	141,067	140,000	51,000	51,000
5317	COUNTY - SPECIAL PROJ	140	0	0	0	0
TOTAL FIRE CAPITAL PROJECTS		181,416	141,067	140,000	51,000	51,000

Expenditure Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
Fontana Fire District		35,248,076	36,055,341	53,006,485	50,521,770	-4.69 %	44,977,680	-10.97 %
Special Revenue Funds		33,280,541	35,387,932	37,895,003	43,182,370	13.95 %	44,934,780	4.06 %
210	FONTANA FIRE DISTRICT	33,103,165	35,078,772	37,423,340	42,926,470	14.71%	44,933,880	4.68%
211	FFD - CFD 2002-2	142,286	7,496	471,663	255,900	-45.75%	900	-99.65%
310	FONTANA FIRE DIST GRANTS	35,090	301,664	0	0	0.00%	0	0.00%
Capital Projects Funds		1,967,535	667,409	15,111,482	7,339,400	-51.43 %	42,900	-99.42 %
610	FIRE CAPITAL PROJECTS	1,967,535	667,409	15,111,482	7,339,400	-51.43%	42,900	-99.42%
Total All Entities		35,248,076	36,055,341	53,006,485	50,521,770	-4.69%	44,977,680	-10.97%

Fontana Fire District

Schedule of Interfund Transfers

Fiscal Year 2021/2022

Fund	Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT				
	21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - EQUIPMENT RESERVE	-	3,300,000
	Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		$0	$3,300,000
	TOTAL 210 - FONTANA FIRE DISTRICT		$0	$3,300,000
610 - FIRE CAPITAL PROJECTS				
	61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - EQUIPMENT RESERVE	3,300,000	-
	Total Organization - 61050000 - FIRE CAPITAL PROJ		$3,300,000	$0
	TOTAL 610 - FIRE CAPITAL PROJECTS		$3,300,000	$0
Total Fontana Fire District			**$3,300,000**	**$3,300,000**
Total Interfund Transfers			**$3,300,000**	**$3,300,000**

Fontana Fire District

Schedule of Interfund Transfers

Fiscal Year 2022/2023

Fund	Organization	Purpose	Transfer In	Transfer Out
210 - FONTANA FIRE DISTRICT				
	21050000 - FIRE DISTRICT ADMINISTRATION	TO FIRE CAPITAL FUND #610 - EQUIPMENT RESERVE	-	1,632,100
	Total Organization - 21050000 - FIRE DISTRICT ADMINISTRATION		$0	$1,632,100
	TOTAL 210 - FONTANA FIRE DISTRICT		$0	$1,632,100
610 - FIRE CAPITAL PROJECTS				
	61050000 - FIRE CAPITAL PROJ	FROM FIRE DISTRICT FUND #210 - EQUIPMENT RESERVE	1,632,100	-
	Total Organization - 61050000 - FIRE CAPITAL PROJ		$1,632,100	$0
	TOTAL 610 - FIRE CAPITAL PROJECTS		$1,632,100	$0
Total Fontana Fire District			**$1,632,100**	**$1,632,100**
Total Interfund Transfers			**$1,632,100**	**$1,632,100**

District Summary

Fund	Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
FIRE								
210	FONTANA FIRE DISTRICT	33,103,165	35,078,772	37,012,900	41,179,030	11.26%	43,124,610	4.72%
210	FONTANA FIRE DISTRICT	0	0	410,440	1,747,440	325.75%	1,809,270	3.54%
211	FFD - CFD 2002-2	142,286	7,496	471,663	255,900	-45.75%	900	-99.65%
310	FONTANA FIRE DIST GRANTS	35,090	301,664	0	0	N/A	0	N/A
610	FIRE CAPITAL PROJECTS	1,967,535	667,409	15,111,482	7,339,400	-51.43%	42,900	-99.42%
	TOTAL OTHER FUNDS	**35,248,076**	**36,055,341**	**53,006,485**	**50,521,770**	**-4.69%**	**44,977,680**	**-10.97%**
	TOTAL FIRE	**35,248,076**	**36,055,341**	**53,006,485**	**50,521,770**	**-4.69%**	**44,977,680**	**-10.97%**
	Total Budgeted Full-Time Positions		0.00	0.00	11.50	N/A	11.50	0.00%

Division Budget Summary

Department: FIRE | **Fund Title: FONTANA FIRE DISTRICT**

Division: FIRE | **Fund Number: 210**

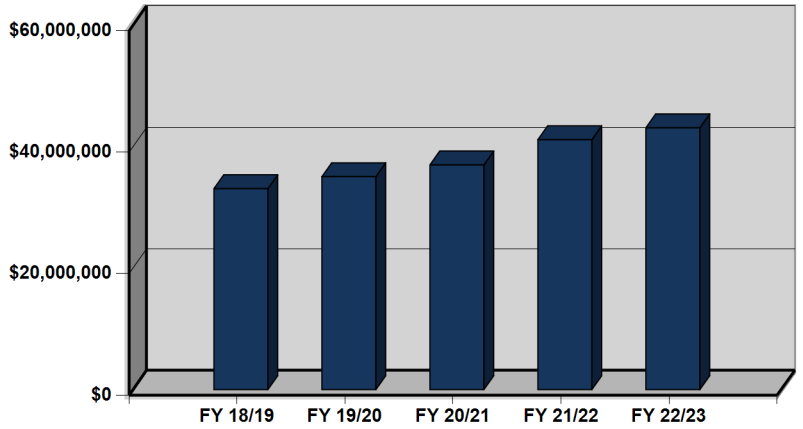
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$2,046	$3,228	$13,000	$13,000	0.00%	$13,000	0.00%
OPERATING COSTS	$7,432	$17,340	$5,970	$5,000	-16.25%	$5,000	0.00%
CONTRACTUAL SERVICES	$29,748,987	$31,078,905	$33,126,530	$37,474,230	13.12%	$39,346,070	5.00%
CONTRIBUTIONS TO	$3,344,700	$3,979,300	$3,867,400	$3,686,800	-4.67%	$3,760,540	2.00%
Total Expenditures	$33,103,165	$35,078,772	$37,012,900	$41,179,030	11.26%	$43,124,610	4.72%
Annual Percentage Change		5.97%	5.51%	11.26%		16.51%	
Budgeted Staffing Level (FTEs)		0.00	0.00	11.50		11.50	

Division Budget Summary

Department: FIRE

Fund Title: FONTANA FIRE DISTRICT

Division: CODE COMPLIANCE

Fund Number: 210

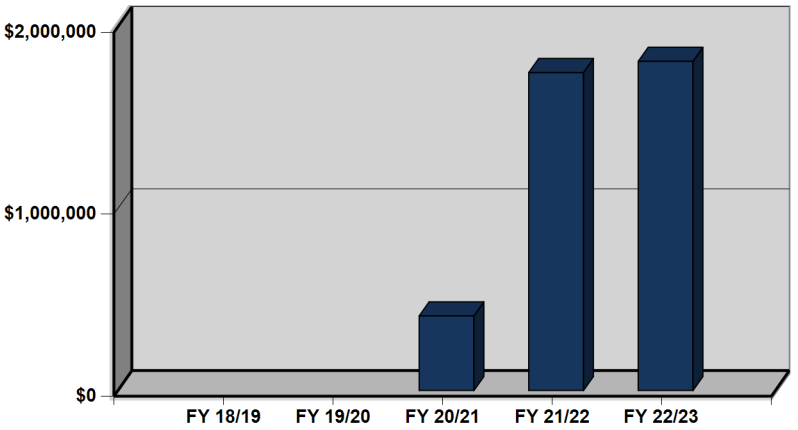
Mission Statement:

To protect the health, safety, and welfare of our community members.

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 Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$0	$0	$410,440	$1,576,710	284.15%	$1,638,540	3.92%
INTERNAL SERVICES CHARGES	$0	$0	$0	$170,730	N/A	$170,730	0.00%
Total Expenditures	$0	$0	$410,440	$1,747,440	325.75%	$1,809,270	3.54%
Annual Percentage Change		0.00%	41044000.00%	325.75%		340.81%	

Division Budget Summary

Department: FIRE

Fund Title: FFD - CFD 2002-2

Division: FIRE

Fund Number: 211

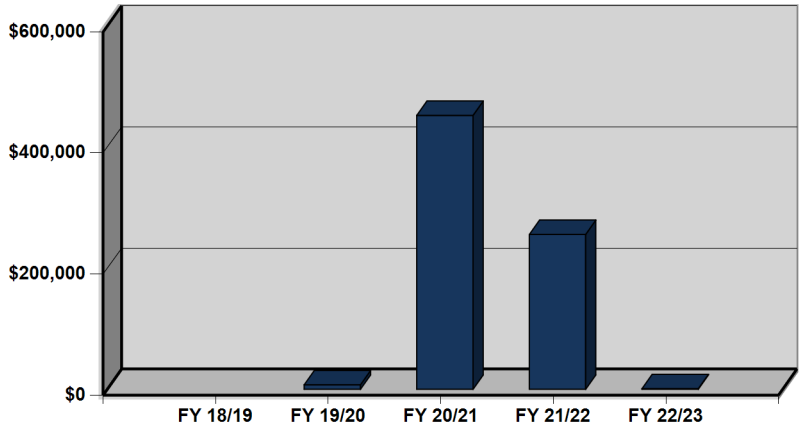
Mission Statement:

Community based all-risk emergency services organization dedicated to the health and well-being of the citizens of the City of Fontana through a balance of regionalized services delivery and accountability to the local community supported by centralized management and services.

Selected Service Objectives:

- To replace and upgrade HazMat equipment, system, and mobile unit
- To replace FLIR drone for USAR/HazMat
- To purchase decontamination equipment for HazMat
- To purchase 12 Level A Suits
- To purchase Atmospheric monitoring for HazMat

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CAPITAL EXPENDITURE	$0	$7,496	$435,276	$255,000	-41.42%	$0	-100.00%
CONTRIBUTIONS TO	$0	$0	$17,300	$900	-94.80%	$900	0.00%
Total Expenditures	$0	$7,496	$452,576	$255,900	-43.46%	$900	-99.65%
Annual Percentage Change		749600.00%	5937.57%	-43.46%		-99.80%	

Division Budget Summary

Department: FIRE

Fund Title: FIRE CAPITAL PROJECTS

Division: FIRE

Fund Number: 610

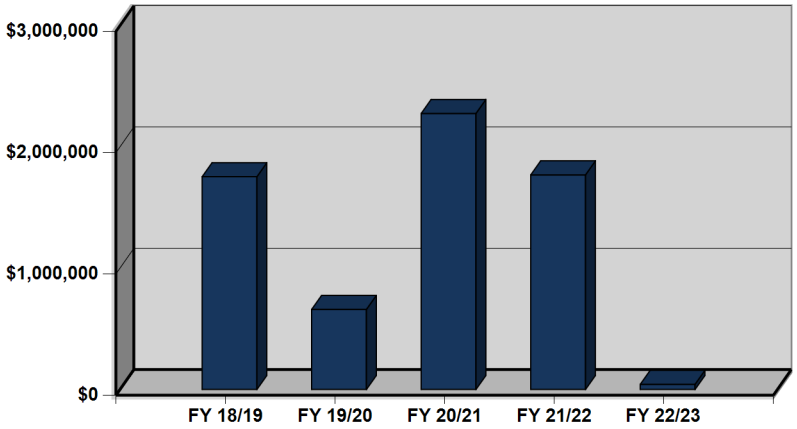
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$29,270	$31,845	$0	$2,500	N/A	$0	-100.00%
CONTRACTUAL SERVICES	$10,446	$24,200	$31,500	$42,000	33.33%	$0	-100.00%
CAPITAL EXPENDITURE	$1,258,487	$307,689	$2,060,900	$1,682,000	-18.39%	$0	-100.00%
CONTRIBUTIONS TO	$455,900	$296,900	$183,400	$42,900	-76.61%	$42,900	0.00%
Total Expenditures	$1,754,104	$660,633	$2,275,800	$1,769,400	-22.25%	$42,900	-97.58%
Annual Percentage Change		-62.34%	244.49%	-22.25%		-98.11%	

Division Budget Summary

Department: ENGINEERING

Fund Title: FIRE CAPITAL PROJECTS

Division: ENGINEERING

Fund Number: 610

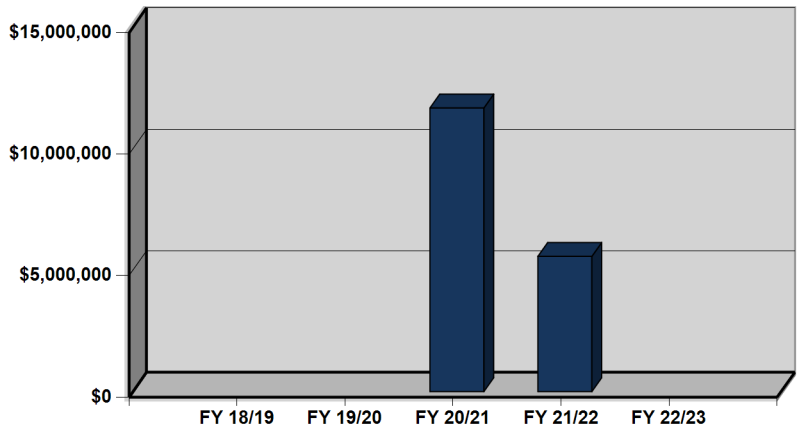
Mission Statement:

Community based all-risk emergency 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 design and construct a new Fire Station (FS #81)

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CAPITAL EXPENDITURE	$0	$0	$11,679,024	$5,570,000	-52.31%	($62,100)	-101.11%
Total Expenditures	$0	$0	$11,679,024	$5,570,000	-52.31%	($62,100)	-101.11%
Annual Percentage Change		0.00%	1167902402.00 %	-52.31%		-100.53%	
Budgeted Staffing Level (FTEs)	0.00	0.00	0.09	0.00		0.00	

Arbor Day

Arbor Day



Arbor Day provides a venue to appreciate all Fontana does to maintain a healthy urban forest, as well as an opportunity to celebrate the value of trees, something we often take for granted.

Fontana Housing Authority

Overview, Goals & Performance Measures, Accomplishments
Unreserved Fund Balances
Fund Revenue Detail
Authority Summary – Budget by Fund
Division Summaries by Fund



Fontana Housing Authority

Fiscal Years 2021-22 and 2022-23

Overview

The Fontana Housing Authority (FHA) was formed on May 3, 1994, as a separate legal entity governed by California State Housing Authority Law. Its mission is to actively improve, increase and develop quality neighborhoods and housing opportunities throughout the City of Fontana.

As the Fontana Housing Authority implements various programs and projects, specific funding sources are also identified to finance these activities. The initial and primary funding sources have been the Fontana Redevelopment Agency's (RDA) Low- and Moderate-Income Housing Fund (now defunct), the City's Affordable Housing Trust, and State Permanent Local Housing Allocation funds (PLHA) Fontana Housing Authority activities are administered through the Housing Division of the Administrative Services Administration Department. Four employees are dedicated to proactively manage various housing programs, projects and activities.

First Time Home Buyer Programs

Although not administered by the FHA, programs are available such as the San Bernardino County Homeownership Assistance Program to assist participants with finding an appropriate mortgage lender and available down payment assistance programs. Some participants may also qualify to receive a Housing Choice Voucher (HCV) to offset their mortgage payment. Public Housing and HCV Program participants that meet the eligibility criteria have the option of purchasing a home through the Homeownership Assistance Program. http://www.hacsb.com/residents/homeownership-assistance-program

Multi-Family Revitalization Program

This program proactively facilitates the acquisition, substantial rehabilitation and professional management of selected apartment buildings and/or neighborhoods located throughout the City of Fontana. It is specifically designed to address the negative impacts created within the community by substandard apartment buildings and serves as a vehicle for reducing code enforcement activity and Police Department calls for service. The area primarily targeted for program assistance is bordered by Arrow Highway on the north, San Bernardino Avenue on the south, Citrus Avenue on the west and Juniper Avenue on the east.



Fontana Housing Authority

Fiscal Years 2021-22 and 2022-23

Goals & Performance Measures

	Department Goals	City Council Goal
	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. Construction is expected to be completed in Spring 2021.	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

Performance Measures	Actual 2020-21	Estimated 2021-22	Target 2021-22	Target 2022-23	Department Goal
To continue to create and/or preserve affordable multi-family housing:					
Number of units acquired and/or preserved	0	0	0	0	2
Number of units rehabilitated	0	0	0	0	2
Number of units created	0	60	0	90	1
To continue to create and/or preserve affordable senior multifamily housing					
Number of units acquired and/or preserved	0	0	0	0	2
Number of units rehabilitated	0	0	0	0	2
Number of units created	0	0	0	0	4



Fontana Housing Authority

Fiscal Years 2021-22 and 2022-23

Accomplishments

- Sierra & Ramona Multifamily Apartments: The Housing Authority and Jamboree Housing Corp. is in the process of constructing a 60-unit affordable apartment community located on the southwest corner of Sierra & Ramona Avenues. Jamboree Housing was successful in obtaining Federal & State Tax Credits during the first round of applications. A groundbreaking ceremony took place in January 2020 and construction completion is anticipated in Spring 2021.
- Fontana Southridge: The Housing Authority and The Related Company have negotiated an Exclusive Negotiating Rights Agreement to potentially purchase and develop approximately 4.78 acres of vacant land owned by the City located on Sierra Ave, between Santa Ana Avenue and Jurupa Avenue which will include 90 units of mixed affordable housing units.

Fontana Housing Authority

Unreserved Fund Balances

Fiscal Year 2021/2022

		Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	SUCCESSOR TO LOW/MOD INCOME HOUSING	$205,731	$1,700	$0	$0	$0	$207,431
295	PERMANENT LOCAL HSG ALLOC	0	195,000	0	(195,000)	0	0
297	HOUSING AUTHORITY - LMIHF	11,700,058	595,000	0	(378,310)	0	11,916,748
	Total Special Revenue Funds	$11,905,789	$791,700	$0	($573,310)	$0	$12,124,179
Capital Project Fund:							
697	FONTANA HOUSING AUTHORITY	$2,849,473	$232,060	$0	($336,450)	$0	$2,745,083
698	AFFORDABLE HOUSING TRUST	4,981,525	838,000	0	(500)	0	5,819,025
	Total Capital Project Funds	$7,830,998	$1,070,060	$0	($336,950)	$0	$8,564,108
TOTAL HOUSING AUTHORITY FUNDS		**$19,736,787**	**$1,861,760**	**$0**	**($910,260)**	**$0**	**$20,688,287**

Fontana Housing Authority

Unreserved Fund Balances

Fiscal Year 2022/2023

		Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	SUCCESSOR TO LOW/MOD INCOME HOUSING	$207,431	$1,700	$0	$0	$0	$209,131
295	PERMANENT LOCAL HSG ALLOC	0	195,000	0	(195,000)	0	0
297	HOUSING AUTHORITY - LMIHF	11,916,748	595,000	0	(388,890)	0	12,122,858
	Total Special Revenue Funds	$12,124,179	$791,700	$0	($583,890)	$0	$12,331,989
Capital Project Fund:							
697	FONTANA HOUSING AUTHORITY	$2,745,083	$232,060	$0	($329,950)	$0	$2,647,193
698	AFFORDABLE HOUSING TRUST	5,819,025	838,000	0	(500)	0	6,656,525
	Total Capital Project Funds	$8,564,108	$1,070,060	$0	($330,450)	$0	$9,303,718
TOTAL HOUSING AUTHORITY FUNDS		**$20,688,287**	**$1,861,760**	**$0**	**($914,340)**	**$0**	**$21,635,707**

Fund Revenue Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
Housing Authority		**1,810,909**	**1,618,983**	**6,731,906**	**1,861,760**	**-72.34 %**	**1,861,760**	**0.00 %**
Special Revenue Funds		**795,876**	**682,862**	**5,227,202**	**791,700**	**-84.85 %**	**791,700**	**0.00 %**
290	HOUSING SUCCESSOR-LOW/MOD	6,435	4,651	5,600	1,700	-69.64 %	1,700	0.00 %
291	HOUSING AUTHORITY AB 1486	0	0	3,464,480	0	-100.00 %	0	0.00 %
295	PERMANENT LOCAL HSG ALLOC	0	0	801,122	195,000	-75.66 %	195,000	0.00 %
297	HOUSING AUTHORITY - LMIHF	789,441	678,211	956,000	595,000	-37.76 %	595,000	0.00 %
Capital Projects Funds		**1,015,033**	**936,121**	**1,504,704**	**1,070,060**	**-28.89 %**	**1,070,060**	**0.00 %**
697	FONTANA HOUSING AUTHORITY	262,232	138,034	275,060	232,060	-15.63 %	232,060	0.00 %
698	AFFORDABLE HOUSING TRUST	752,801	798,087	1,229,644	838,000	-31.85 %	838,000	0.00 %
Total All Entities		**1,810,909**	**1,618,983**	**6,731,906**	**1,861,760**	**-72.34 %**	**1,861,760**	**0.00 %**

Housing Authority Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Housing Authority Revenue Detail						
Special Revenue Funds						
290 - HOUSING SUCCESSOR-LOW/MOD						
6310	INTEREST - INVESTMENTS	6,435	4,651	5,600	1,700	1,700
TOTAL HOUSING SUCCESSOR-LOW/MOD		6,435	4,651	5,600	1,700	1,700
291 - HOUSING AUTHORITY AB 1486						
6623	PROCEEDS - PROPERTIES	0	0	3,464,480	0	0
TOTAL HOUSING AUTHORITY AB 1486		0	0	3,464,480	0	0
295 - PERMANENT LOCAL HSG ALLOC						
5328	CDBG GRANT REIMBURSEMENT	0	0	801,122	195,000	195,000
TOTAL PERMANENT LOCAL HSG ALLOC		0	0	801,122	195,000	195,000
297 - HOUSING AUTHORITY - LMIHF						
6310	INTEREST - INVESTMENTS	578,827	390,346	520,000	149,000	149,000
6313	INTEREST - HOUSING NOTES	40,998	94,345	250,000	250,000	250,000
6332	MISC RENTS/LEASES	63,809	65,087	75,000	75,000	75,000
6450	MISCELLANEOUS INCOME	105,807	128,433	111,000	121,000	121,000
TOTAL HOUSING AUTHORITY - LMIHF		789,441	678,211	956,000	595,000	595,000
Capital Projects Funds						
697 - FONTANA HOUSING AUTHORITY						
6310	INTEREST - INVESTMENTS	87,063	46,203	60,000	18,000	18,000
6313	INTEREST - HOUSING NOTES	11,292	2,144	55,000	55,000	55,000
6330	LEASES - CELL TOWERS	21,231	23,724	24,000	24,000	24,000
6332	MISC RENTS/LEASES	132,085	65,275	125,010	125,010	125,010
6450	MISCELLANEOUS INCOME	10,561	688	11,050	10,050	10,050
TOTAL FONTANA HOUSING AUTHORITY		262,232	138,034	275,060	232,060	232,060
698 - AFFORDABLE HOUSING TRUST						
5257	HOUSING FEE-RESIDENT SFD	287,550	402,300	600,000	500,000	500,000

Housing Authority Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Housing Authority Revenue Detail						
Capital Projects Funds						
698 - AFFORDABLE HOUSING TRUST						
5258	HOUSING FEE-RESIDENT MFD	125,678	39,480	40,000	50,000	50,000
5259	HOUSING FEE-COMM OFFICE	0	25,511	30,000	20,000	20,000
5262	HOUSING FEE-COMM RETAIL	50,985	22,464	55,000	50,000	50,000
5263	HOUSING FEE-INDUST MFG	15,409	99	20,000	10,000	10,000
5264	HOUSING FEE-INDUST WARE	159,576	97,791	175,000	175,000	175,000
6830	CONTRIBUTION FROM CITY	0	122,850	209,644	0	0
6310	INTEREST - INVESTMENTS	113,603	87,592	100,000	33,000	33,000
TOTAL AFFORDABLE HOUSING TRUST		752,801	798,087	1,229,644	838,000	838,000

Authority Summary

Fund		2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
Housing Authority		1,033,514	1,629,659	7,523,828	910,260	-87.90 %	914,340	0.45 %
Special Revenue Funds		382,459	871,053	5,567,055	573,310	-89.70 %	583,890	1.85 %
295	PERMANENT LOCAL HSG ALLOC	0	0	801,122	195,000	-75.66%	195,000	0.00%
297	HOUSING AUTHORITY - LMIHF	382,459	871,053	4,765,933	378,310	-92.06%	388,890	2.80%
Capital Projects Funds		651,055	758,607	1,956,773	336,950	-82.78 %	330,450	-1.93 %
697	FONTANA HOUSING AUTHORITY	651,055	758,607	956,273	336,450	-64.82%	329,950	-1.93%
698	AFFORDABLE HOUSING TRUST	0	0	1,000,500	500	-99.95%	500	0.00%
Total All Entities		1,033,514	1,629,659	7,523,828	910,260	-87.90%	914,340	0.45%

Agency Summary

Fund	Division	2018/2019 Actual	2019/2020 Actual	2020/2021 Current	2021/2022 New Budget	% Change From Prior Year	2022/2023 New Budget	% Change From Prior Year
DEVELOPMENT SERVICES ADMIN								
295	PERMANENT LOCAL HSG ALLOC	0	0	801,122	195,000	-75.66%	195,000	0.00%
297	HOUSING AUTHORITY - LMIHF	382,459	871,053	4,765,933	378,310	-92.06%	388,890	2.80%
697	FONTANA HOUSING AUTHORITY	651,055	758,607	956,273	336,450	-64.82%	329,950	-1.93%
698	AFFORDABLE HOUSING TRUST	0	0	1,000,500	500	-99.95%	500	0.00%
	TOTAL OTHER FUNDS	**1,033,514**	**1,629,659**	**7,523,828**	**910,260**	**-87.90%**	**914,340**	**0.45%**
	TOTAL DEVELOPMENT SERVICES ADMIN	**1,033,514**	**1,629,659**	**7,523,828**	**910,260**	**-87.90%**	**914,340**	**0.45%**
	Total Budgeted Full-Time Positions	2.30	2.30	1.15	1.00	-13.04%	1.00	0.00%
	Total Budgeted Part-Time Positions	2.00	2.00	0.00	0.00	0.00%	0.00	0.00%

Division Budget Summary

Department: POLICE

Fund Title: PERMANENT LOCAL HSG ALLOC

Division: SPECIAL OPERATIONS

Fund Number: 295

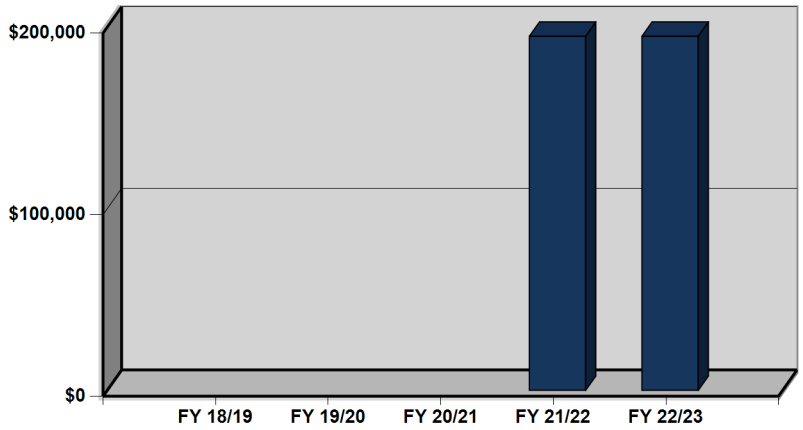
Mission Statement:

To utilize funds to provide necessary support services to the homeless in the community.

Selected Service Objectives:

• To work collaboratively with organizational groups dedicated to assisting the homeless
• To focus on assisting individuals/families to transition to permanent housing options
• Provide connection to behavioral health, substance abuse treatment centers and family reunification

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CONTRACTUAL SERVICES	$0	$0	$0	$195,000	N/A	$195,000	0.00%
Total Expenditures	$0	$0	$0	$195,000	N/A	$195,000	0.00%
Annual Percentage Change		0.00%	0.00%	19500000.00%		19500000.00%	

Division Budget Summary

Department: ADMINISTRATIVE SERVICES ADMIN | **Fund Title: HOUSING AUTHORITY - LMIHF**

Division: HOUSING DEVELOPMENT | **Fund Number: 297**

Mission Statement:

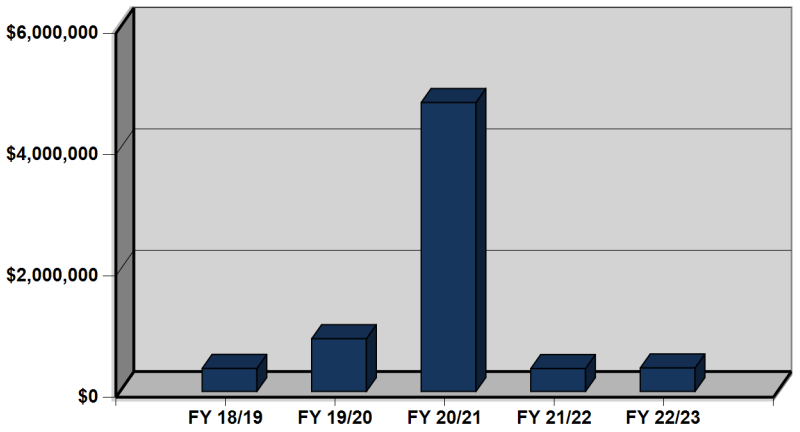
To continue to pursue financing alternatives to help actively improve, increase and develop quality neighboorhoods and affordable housing opportunities throughout the City of Fontana.

Selected Service Objectives:

• To continue to administer funds for oversight, monitoring and project management
• To use existing and potential funds to assist in creating and acquiring/rehabilitating affordable housing units
• To close out project with Developer constructing the new affordable, multifamily apartment community on the SW corner of Sierra Ave & Ramona Ave
• To negotiate a Development and Disposition Agreement with Developer for the purchase and development of City-owned property in South Fontana

Unspent project funding in FY 2020-2021 will carry forward into FY 2021-2022 with the First Quarter Budget Review

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$174,397	$144,379	$178,490	$102,090	-42.80%	$112,670	10.36%
OPERATING COSTS	$117,153	$126,246	$142,754	$142,950	0.14%	$142,950	0.00%
CONTRACTUAL SERVICES	$32,508	$48,658	$4,375,489	$67,000	-98.47%	$67,000	0.00%
INTERNAL SERVICES CHARGES	$17,100	$14,870	$12,500	$9,670	-22.64%	$9,670	0.00%
CONTRIBUTIONS TO	$39,900	$536,900	$56,600	$56,600	0.00%	$56,600	0.00%
Total Expenditures	$381,059	$871,053	$4,765,834	$378,310	-92.06%	$388,890	2.80%
Annual Percentage Change		128.59%	447.13%	-92.06%		-91.84%	
Budgeted Staffing Level (FTEs)	2.18	1.80	1.90	1.70		1.70	

Division Budget Summary

Department: ADMINISTRATIVE SERVICES ADMIN | **Fund Title: FONTANA HOUSING AUTHORITY**

Division: HOUSING DEVELOPMENT | **Fund Number: 697**

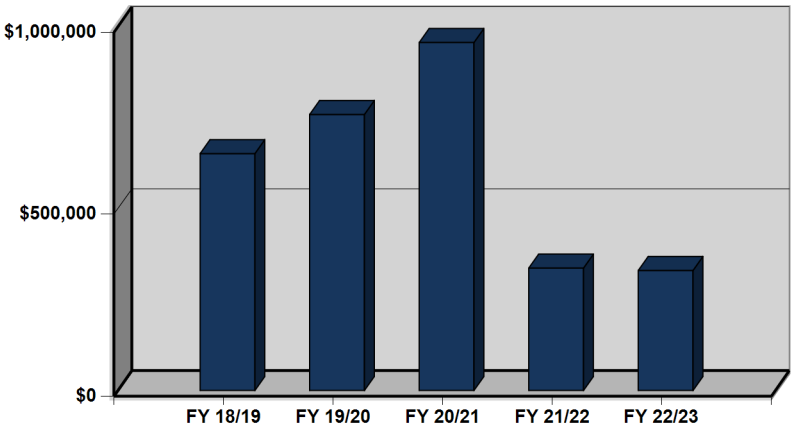
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
PERSONNEL SERVICES	$906	$1,482	$6,500	$6,500	0.00%	$0	-100.00%
OPERATING COSTS	$12,907	$33,107	$211,350	$135,950	-35.68%	$135,950	0.00%
CONTRACTUAL SERVICES	$601,242	$656,018	$644,923	$100,500	-84.42%	$100,500	0.00%
CONTRIBUTIONS TO	$36,000	$68,000	$93,500	$93,500	0.00%	$93,500	0.00%
Total Expenditures	$651,055	$758,607	$956,273	$336,450	-64.82%	$329,950	-1.93%
Annual Percentage Change		16.52%	26.06%	-64.82%		-65.50%	
Budgeted Staffing Level (FTEs)	0.00	0.00	0.00	0.00		0.00	

Division Budget Summary

Department: ADMINISTRATIVE SERVICES ADMIN | **Fund Title: AFFORDABLE HOUSING TRUST**

Division: HOUSING DEVELOPMENT | **Fund Number: 698**

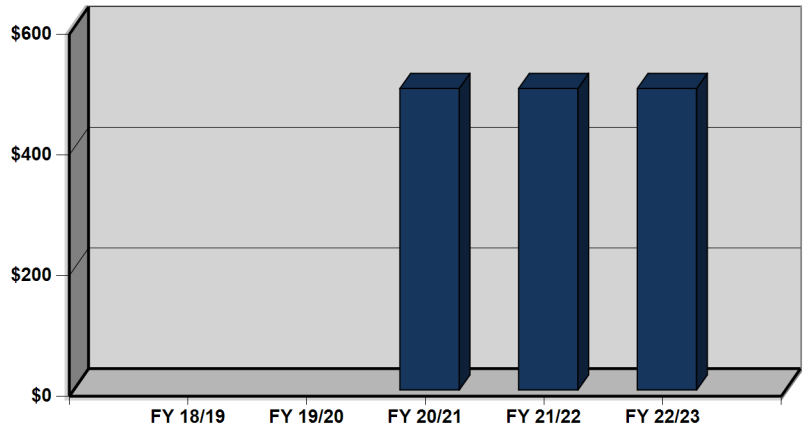
Mission Statement:

To continue to pursue financing alternatives to help actively improve, increase and develop quality neighborhoods and affordable housing opportunities throughout the City of Fontana.

Selected Service Objectives:

• To continue to administer funds for oversight, monitoring and project management
• To use existing and potential funds to assist in creating and acquiring/rehabilitating affordable housing units
• To close out project with Developer constructing the new affordable, multifamily apartment community on the SW corner of Sierra Ave & Ramona Ave
• To negotiate a Development and Disposition Agreement with Developer for the purchase and development of City-owned property in South Fontana

Five-Year Expenditures



Five Year History

	Audited Actual		Budget				
	FY 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
OPERATING COSTS	$0	$0	$500	$500	0.00%	$500	0.00%
Total Expenditures	$0	$0	$500	$500	0.00%	$500	0.00%
Annual Percentage Change		0.00%	50000.00%	0.00%		0.00%	

Fontana Community Foundation

Overview, Goals & Performance Measures, Accomplishments
Unreserved Fund Balance
Fund Revenue Detail
Foundation Summary – Budget by Fund
Division Summaries by Fund



Fontana Community Foundation

Fiscal Years 2021-22 and 2022-23

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 2019-20	Estimated 2020-21	Target 2021-22	Target 2022-23	Department Goal
To raise funds annually in support of various projects and programs:					
Amount of funds raised	$0	$500	$500	$500	1,2

Accomplishments

- Worked with grant consulting firm

Fontana Community Foundation

Unreserved Fund Balance

Fiscal Year 2021/2022

	Estimated Fund Balance June 30, 2021	Budget				Projected Fund Balance June 30, 2022
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Fund:						
299 COMMUNITY FOUNDATION	$140,344	$1,200	$0	($500)	$0	$141,044

Fontana Community Foundation

Unreserved Fund Balance

Fiscal Year 2022/2023

	Estimated Fund Balance June 30, 2022	Budget				Projected Fund Balance June 30, 2023
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Fund:						
299 COMMUNITY FOUNDATION	$141,044	$1,200	$0	($500)	$0	$141,744

Community Foundation Revenue

Five-Year Summary

		2018 / 2019 Actuals	2019 / 2020 Actuals	2020 / 2021 Current Budget	2021 / 2022 New Budget	2022 / 2023 New Budget
Community Foundation Revenue Detail						
Special Revenue Funds						
299 - COMMUNITY FOUNDATION						
6310	INTEREST - INVESTMENTS	4,416	3,190	3,600	1,200	1,200
TOTAL COMMUNITY FOUNDATION		4,416	3,190	3,600	1,200	1,200

Expenditure Summary

Fund	2018/2019 Actuals	2019/2020 Actuals	2020/2021 Current Budget	2021/2022 New Budget	% Change from Prior Year	2022/2023 New Budget	% Change from Prior Year
Community Foundation	84	0	500	500	0.00 %	500	0.00 %
Special Revenue Funds	84	0	500	500	0.00 %	500	0.00 %
299 COMMUNITY FOUNDATION	84	0	500	500	0.00%	500	0.00%
Total All Entities	84	0	500	500	0.00%	500	0.00%

Division Budget Summary

Department: CITY ADMINISTRATION

Fund Title: COMMUNITY FOUNDATION

Division: CITY MANAGER

Fund Number: 299

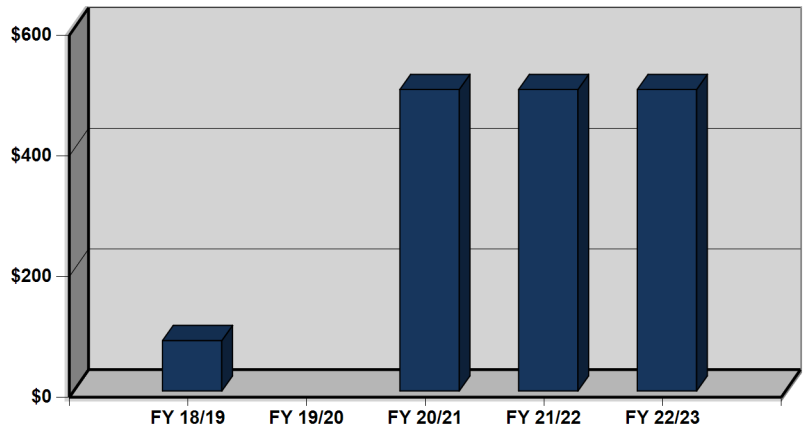
Mission Statement:

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 18/19	FY 19/20	Current FY 20/21	New FY 21/22	% Change From Prior Year	New FY 22/23	% Change From Prior Year
Expenditure Category							
CONTRACTUAL SERVICES	$84	$0	$500	$500	0.00%	$500	0.00%
Total Expenditures	$84	$0	$500	$500	0.00%	$500	0.00%
Annual Percentage Change		-100.00%	50000.00%	0.00%		0.00%	

Appendices

Financial Structure

Financial Policies

Constitutional Spending Limit

Long-Term Debt

Employee Compensation and Benefits

Position History

Guide to Funds

Legislative Summary

Acronyms

Glossary

Resolutions

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.

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.

Proprietary Fund Types

Enterprise Funds are used to account for City operations that are financed and operated in a manner similar to private business enterprises. The costs of providing these services to the general public on a continuing basis are financed or recovered primarily through user charges.

Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments within the City on a cost reimbursement basis.

Fiduciary Fund Types [1]

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 [1]

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 expenditure.

[1] These funds are not appropriated but are included in the City's audited financial statements

The City of Fontana's financial system is organized around a structure that is commonly found in most public agencies. The City maintains this type of formal structure to maintain accountability over the assets and other financial resources for which it has control.

Fund

Each Fund represents a self-balancing group of accounts that allow for the proper segregation of the City's financial resources. For example, the General Fund accounting structure accumulates and tracks funds collected for the purpose of providing services that fulfill the general government role of the City.

Department

The functions carried out by the City are organized by Department. The leadership and staff assigned to each department are charged with carrying out these assigned functions.

Division

In certain cases, functions carried out by a particular department are numerous and diverse. In these instances, the department is further organized by divisions as reflected in the various departmental organization charts.

Budget Unit

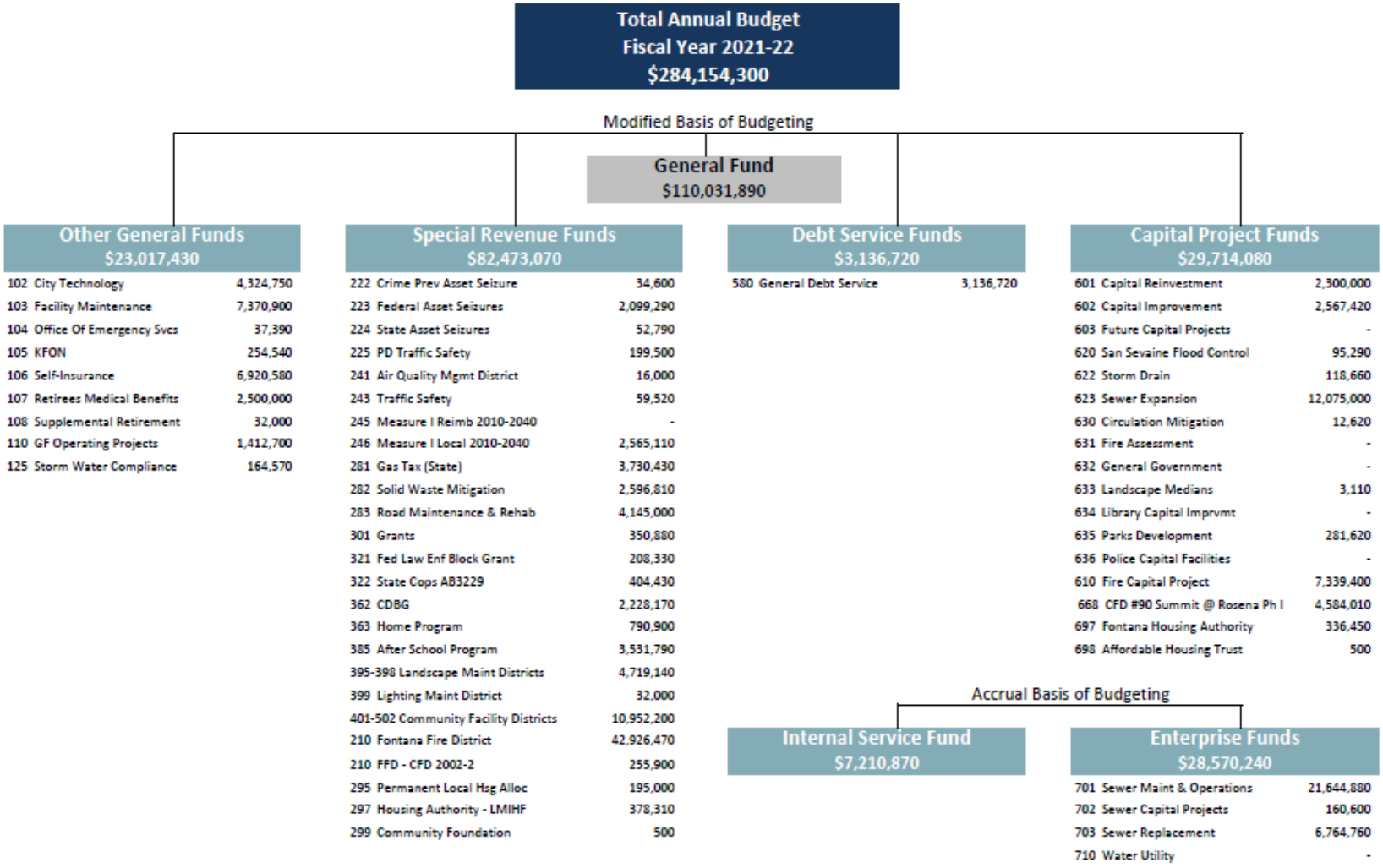
The Budget Unit is used within the City's financial system to identify a division or program area with a department. A department can have one or more cost centers assigned to it in order to capture costs for each separate function.

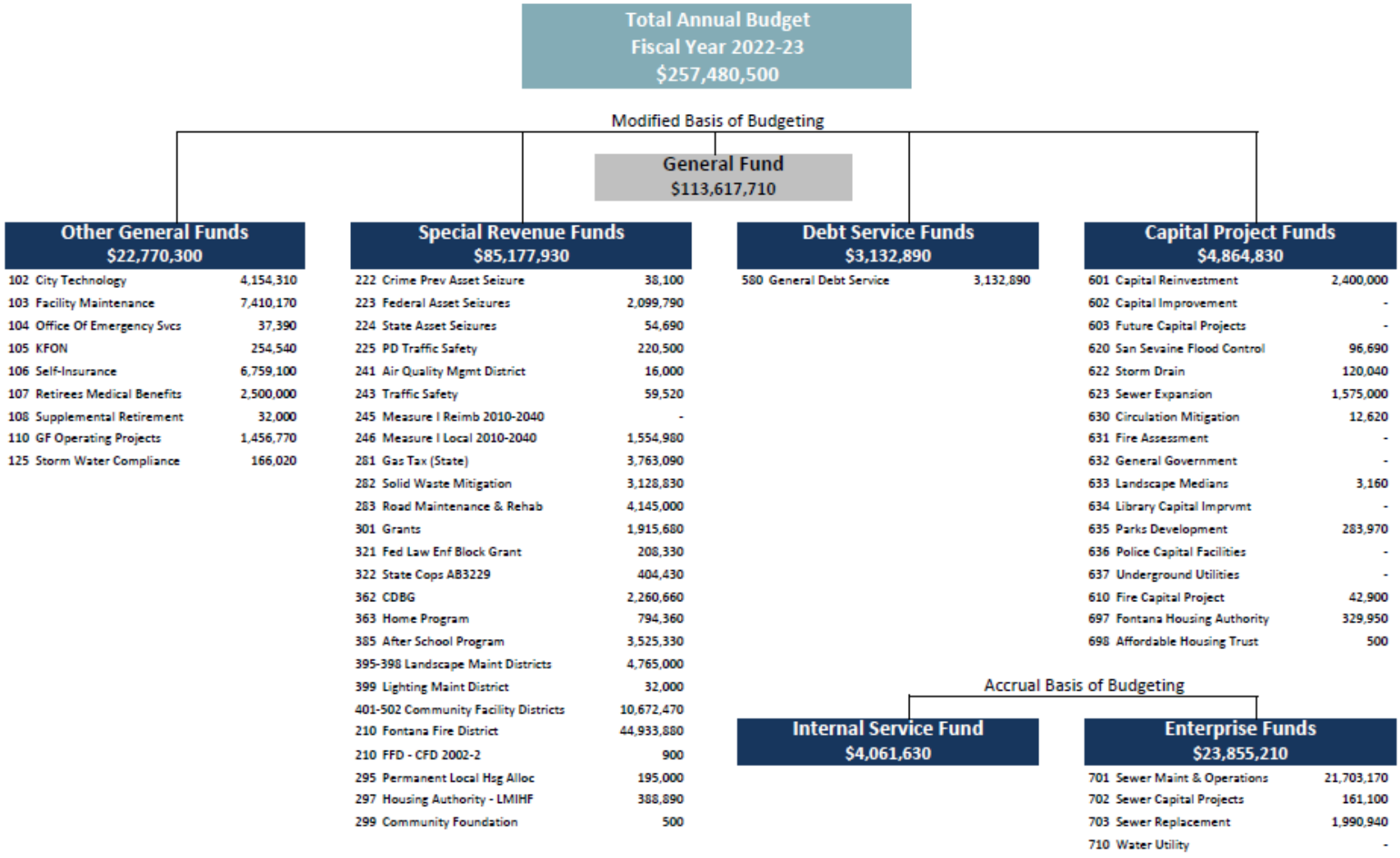
Object Code

The basis unit of the City's financial system is the object code. Its purpose is to provide a means of separating each type of cost from another.



The City Council adopts the City-wide Operating Budget at the Department level.


Total Annual Budget
Fiscal Year 2021-22
$284,154,300
Modified Basis of Budgeting
General Fund
$110,031,890
Other General Funds
$23,017,430
102 City Technology 4,324,750
103 Facility Maintenance 7,370,900
104 Office Of Emergency Svcs 37,390
105 KFON 254,540
106 Self-Insurance 6,920,580
107 Retirees Medical Benefits 2,500,000
108 Supplemental Retirement 32,000
110 GF Operating Projects 1,412,700
125 Storm Water Compliance 164,570
Special Revenue Funds
$82,473,070
222 Crime Prev Asset Seizure 34,600
223 Federal Asset Seizures 2,099,290
224 State Asset Seizures 52,790
225 PD Traffic Safety 199,500
241 Air Quality Mgmt District 16,000
243 Traffic Safety 59,520
245 Measure I Reimb 2010-2040 -
246 Measure I Local 2010-2040 2,565,110
281 Gas Tax (State) 3,730,430
282 Solid Waste Mitigation 2,596,810
283 Road Maintenance & Rehab 4,145,000
301 Grants 350,880
321 Fed Law Enf Block Grant 208,330
322 State Cops AB3229 404,430
362 CDBG 2,228,170
363 Home Program 790,900
385 After School Program 3,531,790
395-398 Landscape Maint Districts 4,719,140
399 Lighting Maint District 32,000
401-502 Community Facility Districts 10,952,200
210 Fontana Fire District 42,926,470
210 FFD - CFD 2002-2 255,900
295 Permanent Local Hsg Alloc 195,000
297 Housing Authority - LMIHF 378,310
299 Community Foundation 500
Debt Service Funds
$3,136,720
580 General Debt Service 3,136,720
Capital Project Funds
$29,714,080
601 Capital Reinvestment 2,300,000
602 Capital Improvement 2,567,420
603 Future Capital Projects -
620 San Sevaine Flood Control 95,290
622 Storm Drain 118,660
623 Sewer Expansion 12,075,000
630 Circulation Mitigation 12,620
631 Fire Assessment -
632 General Government -
633 Landscape Medians 3,110
634 Library Capital Imprvmt -
635 Parks Development 281,620
636 Police Capital Facilities -
610 Fire Capital Project 7,339,400
668 CFD #90 Summit @ Rosena Ph I 4,584,010
697 Fontana Housing Authority 336,450
698 Affordable Housing Trust 500
Accrual Basis of Budgeting
Internal Service Fund
$7,210,870
Enterprise Funds
$28,570,240
701 Sewer Maint & Operations 21,644,880
702 Sewer Capital Projects 160,600
703 Sewer Replacement 6,764,760
710 Water Utility -


Total Annual Budget
Fiscal Year 2022-23
$257,480,500
Modified Basis of Budgeting
General Fund
$113,617,710
Other General Funds
$22,770,300
102 City Technology 4,154,310
103 Facility Maintenance 7,410,170
104 Office Of Emergency Svcs 37,390
105 KFON 254,540
106 Self-Insurance 6,759,100
107 Retirees Medical Benefits 2,500,000
108 Supplemental Retirement 32,000
110 GF Operating Projects 1,456,770
125 Storm Water Compliance 166,020
Special Revenue Funds
$85,177,930
222 Crime Prev Asset Seizure 38,100
223 Federal Asset Seizures 2,099,790
224 State Asset Seizures 54,690
225 PD Traffic Safety 220,500
241 Air Quality Mgmt District 16,000
243 Traffic Safety 59,520
245 Measure I Reimb 2010-2040 -
246 Measure I Local 2010-2040 1,554,980
281 Gas Tax (State) 3,763,090
282 Solid Waste Mitigation 3,128,830
283 Road Maintenance & Rehab 4,145,000
301 Grants 1,915,680
321 Fed Law Enf Block Grant 208,330
322 State Cops AB3229 404,430
362 CDBG 2,260,660
363 Home Program 794,360
385 After School Program 3,525,330
395-398 Landscape Maint Districts 4,765,000
399 Lighting Maint District 32,000
401-502 Community Facility Districts 10,672,470
210 Fontana Fire District 44,933,880
210 FFD - CFD 2002-2 900
295 Permanent Local Hsg Alloc 195,000
297 Housing Authority - LMIHF 388,890
299 Community Foundation 500
Debt Service Funds
$3,132,890
580 General Debt Service 3,132,890
Capital Project Funds
$4,864,830
601 Capital Reinvestment 2,400,000
602 Capital Improvement -
603 Future Capital Projects -
620 San Sevaine Flood Control 96,690
622 Storm Drain 120,040
623 Sewer Expansion 1,575,000
630 Circulation Mitigation 12,620
631 Fire Assessment -
632 General Government -
633 Landscape Medians 3,160
634 Library Capital Imprvmt -
635 Parks Development 283,970
636 Police Capital Facilities -
637 Underground Utilities -
610 Fire Capital Project 42,900
697 Fontana Housing Authority 329,950
698 Affordable Housing Trust 500
Accrual Basis of Budgeting
Internal Service Fund
$4,061,630
Enterprise Funds
$23,855,210
701 Sewer Maint & Operations 21,703,170
702 Sewer Capital Projects 161,100
703 Sewer Replacement 1,990,940
710 Water Utility -

Budgeting Policy

- The City will adopt an annual budget for the fiscal year beginning July 1 no later than June 30 of the same year.
- The adopted budget will be balanced with current year operating expenditures fully funded by current year revenues and identified undesignated/unreserved fund balance.
- Fund balance reserves will be used only for non-recurring expenditures such as capital projects and not for on-going operations.
- Long-term debt will be used for capital improvements or special projects that cannot be financed from current revenues.
- The City Manager is authorized to implement programs as approved in the adopted budget.
- The City Manager may transfer appropriations between divisions, projects and programs within the same department and fund in order to implement the adopted budget.
- The City Manager is authorized to carry over appropriations into the next fiscal year, reporting them to the City Council in the First Quarter Budget Report.
- The City Manager is authorized to close projects and return any unused portion to fund balance.
- Quarterly budget reports will be presented to the City Council to provide information on the status of the City's financial condition.

Capital Improvement Policy

- Capital projects involve the purchase or construction of major fixed assets such as land, buildings or permanent improvements including additions, replacements and major alterations having a long life expectancy and costing $10,000 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 County for approval.
- The City will coordinate the development of the Seven-Year Capital Improvement Program (CIP) with the development of the annual Operating Budget.

Revenue Policy

- The City will encourage diversified revenue that is locally generated to shelter it from fluctuations in any one revenue source.
- The City will follow an aggressive policy of auditing and collecting all locally generated taxes.
- The City will establish and maintain all user charges and fees based on the cost of providing services.

Purchasing Policy

Purchasing Limits:	Less than $2,500	No bid necessary, may use CalCard
	$2,501 to $10,000	Minimum of three (3) telephone quotes
	$10,001 to $25,000	Minimum of three (3) written quotes
	More than $25,000	Formal bid
Contract Signing Limits: *(Resolution No. 2019-127)*	$20,000 or less	Deputy City Manager
	$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.

- Projects of $30,000 or less may be performed by the agency's own workforce, negotiated contract or purchase order; and
- Projects of $125,000 or less may be contracted by informal procedures.

Reserve Policy

Adequate reserve levels are a necessary component of the City's overall financial management strategy. It is the responsibility of the City Council to maintain a sufficient level of reserve funds to provide for the orderly provision of services to the citizens of the City of Fontana. The City Council has the authority to decide the circumstances under which the reserves can be used. The City Manager and the Management Services Director may, from time to time, make recommendations as to the level of reserve funds necessary for prudent fiscal management. Reserve levels shall be reviewed at least annually during the budget process to ensure that they are consistent with the conditions faced by the City.

- **Contingency Reserve.** The City will maintain a contingency reserve of at least 15% of the appropriate operating expenditures (excluding transfers out) adopted at the beginning of the fiscal year, which would be sufficient to finance operations for a period of two months. The primary purpose of this reserve is to protect the City's ability to provide ongoing services to its citizens in the case of an unanticipated event.

- **Economic Uncertainty Reserve.** The City will maintain an economic uncertainty reserve of at least 10% of the budgeted recurring revenues (excluding transfers in and development-related revenue) adopted at the beginning of the fiscal year. The primary purpose of this reserve is to avoid the need for service level reductions in the event an economic downturn causes

revenues to come in lower than budget. This reserve may be increased from time to time in order to address specific anticipated revenue shortfalls (state actions, etc.).

- **PERS Reserve.** The City will maintain a PERS (Public Employees' Retirement System) reserve in order to smooth out fluctuations in PERS rates. The reserve will be funded by funding the PERS employer contributions at the average normal rate over the prior nine years (16% for miscellaneous employees and 34% for safety employees). Budgeted contributions that exceed actual contributions will increase the reserve amount; actual contributions that exceed the budgeted contributions will decrease the reserve amount.

- **Expenditure Control Budget Reserve.** Expenditure control budgeting (ECB) provides an incentive for departments to achieve efficiencies in providing funded service levels. At the end of each year, costs savings are calculated on a department-by-department basis and 50% of that amount is reserved on a departmental basis for one-time expenditures in future years. The use of ECB funds is subject to City Council approval.

- **Other Designations and Reserves.** In addition to those already identified, fund balance levels will be sufficient to fund other reserves and designations required by contractual obligations, state law, or general accepted accounting principles (GAAP).

- **Other General Funds.** Similar to reserves, "Other General Funds" have been established to set aside financial resources for specific purposes and are funded by transfers from the General Fund based on need:

  - Fund 102 City Technology
  - Fund 103 Facility Maintenance
  - Fund 104 Office of Emergency Services
  - Fund 105 Government Access/KFON
  - Fund 106 Self Insurance
  - Fund 107 Retiree Medical Benefits
  - Fund 108 Supplemental Retirement Plan
  - Fund 109 Grant Administration
  - Fund 110 General Fund Operating Projects
  - Fund 125 Storm Water Compliance

Investment Policy

The Investment Policy shall be reviewed annually to ensure its consistency with the overall objectives of the City and its relevance to current law and financial and economic trends, and submitted to the City Council for adoption in January. The policy applies to all funds and investment activities under the direct authority of the City. Financial assets held and invested by trustees or fiscal agents are subject to the regulations established by the State of California pertaining to investments by local agencies as well as the related bond indentures.

Cash management and investment transactions are the responsibility of the Management Services Director or designee. Criteria for selecting investments in order of priority are safety, liquidity and yield. The City operates its pooled cash investments under the "Prudent Person Rule." Under the provisions of the City's investment policy and in accordance with Section 53601 of the California Government Code, the City may invest in the following types of investments:

- State Treasurer's Local Agency Investment Fund (LAIF)
- Corporate Obligations (medium-term notes and bonds)
- U.S. Government Securities
- Mutual Funds
- Bankers' Acceptances
- Mortgage Pass-Through Securities (FHLMC or FNMA)
- Commercial Paper
- Certificates of Deposit
- Negotiable Certificates of Deposit
- Investment Contracts

In order to minimize the impact of market risk, it is the intent that all investments will be held to maturity. In order to implement this policy, the following guidelines will be used:

Liquidity. Approximately 10% of the portfolio shall be held in short-term investments (less than 12 months) as insufficient liquidity could cause the premature sales of a security at a price below the original investment cost.

Average Weighted Maturity. The average weighted maturity of the portfolio should not exceed two and one-half years.

Duration. The target duration of the portfolio shall be two years.

Diversification of Maturities. Projected cash flow requirements are the primary factor to be used in determining investment maturity terms. After cash flow needs have been met, yield considerations will be the next factor used in determining maturity terms, with the expectation that longer maturity periods will generally yield greater returns. However, the City will diversify its investments by maturity in order to avoid over concentration (in excess of 25%) in a specific maturity sector.

Sale of Securities. Investments may be sold prior to maturity for cash flow or appreciation purposes. However, no investment shall be made based solely on earnings anticipated from capital gains.

Maximum Maturity. As previously stated, the maximum maturity term of any investment shall not exceed five (5) years unless prior express authority from Council has been granted.

The Management Services Department shall prepare and submit a monthly investment report to the City Council within 30 days after the end of the reporting period.

Cost Allocation Policy

The Cost Allocation Plan is a basic information tool in a number of financial and budgetary decision making situations. The Cost Allocation Plan can be used to identify indirect costs incurred by the City in administering and providing support services to special projects, funds and contracts. By identifying total project costs, the Cost Allocation Plan can be used to determine the level of support and to reimburse the General Fund for the indirect costs incurred.

As with any allocation process, the bases must be: (1) reasonable and consistently applied, (2) supported by accurate and current data, (3) appropriate to the particular cost being distributed, and (4) must result in an accurate measure of the benefits provided to each activity of the organization.

Constitutional Spending Limit

The voters of California, during a special election in 1979, approved Article XIII(B) of the California State Constitution which provides that the City's annual appropriations be subject to certain state limitations. This appropriations limit is often referred to as the GANN Limit.

In 1980 the State Legislature added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year is equal to the previous year's limit adjusted for population changes and the changes in the US Consumer Price Index (or California per capital personal income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

The City's limitation is calculated each year and established by a resolution of the City Council as part of the annual Operating Budget process.

Using the population and per capita personal income data provided by the California Department of Finance, the City's appropriation limit for Fiscal Year 2021-22 is $309,774,607. Appropriations subject to the limitation in the 2021-22 Operating Budget total $107,985,990, which is $201,788,617 or 65% less than the computed allowable limit.

The Article XIII(B) limitation is not a restricting factor for the City of Fontana, but will be monitored annually and budget adjustments recommended if they are required in future years.

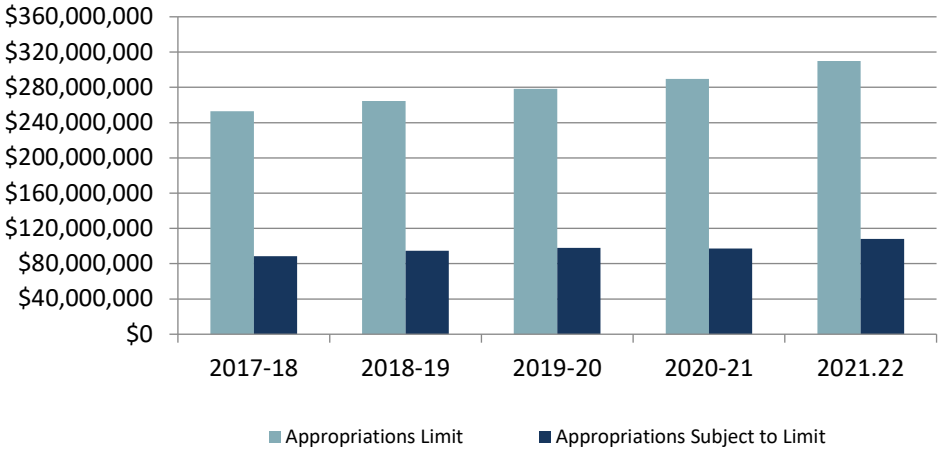
Appropriations Limit

2020-21 Appropriations Limit		$289,644,326
2021-22 Adjustment Factors:		
Population (1.15)	1.0115	
Per capita income change (5.73%)	1.0573	
Total adjustment		1.0695
2021-22 Appropriations Limit		$309,774,607

Appropriations Subject to Limit

Proceeds of taxes	
Less: qualified capital outlay	
Appropriations subject to limit	$107,985,990
Percentage of Appropriations Limit used	35%

Five-Year History of Appropriations Limit



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, 2020, the City had bonded indebtedness of $37,415,000 against its debt limit of $3,174,012,826, leaving a legal debt margin of $3,136,597,826. The percentage of the legal debt limit authorized is 1.18%.

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
2019/2020	213,000	$21,009,327,908	$37,451,000		
2018/2019	212,078	19,666,430,280	38,580,000	0.20%	$182
2017/2018	212,000	17,721,235,967	39,685,000	0.22%	187
2016/2017	212,786	16,819,161,359	40,740,000	0.24%	191
2015/2016	209,895	15,982,106,642	41,755,000	0.26%	199
2014/2015	204,312	15,224,465,093	43,780,000	0.29%	214
2013/2014	202,177	13,988,600,102	52,490,000	0.38%	260
2012/2013	200,974	13,596,277,647	54,825,000	0.40%	273
2011/2012	199,898	4,449,513,025	57,040,000	1.28%	285
2010/2011	198,456	4,439,875,114	59,160,000	1.33%	298
2009/2010	190,356	4,548,702,154	55,770,000	1.23%	293
2008/2009	189,021	5,060,047,199	57,725,000	1.14%	305

*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.

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, 2020:

	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020	Amounts Due Within One Year	Amounts Due in More Than One Year
Governmental Activities:						
Lease Revenue Bonds	$38,580,000	-	$1,165,000	$37,415,000	$1,230,000	$36,185,000
Claims and judgments	11,783,836	5,729,677	2,644,606	14,868,907	3,336,978	11,531,929
Compensated absences	9,172,062	7,123,437	6,898,271	9,447,091	6,994,364	2,452,727
Loan payable - SANBAG	3,873,854	200,167	-	4,074,021	814,804	3,259,217
Total	$63,409,752	$13,103,144	$10,707,877	$65,805,019	$12,376,146	$53,428,873
		Unamortized bond premium		2,707,668		2,707,668
				$68,512,687		$56,136,541
Business-Type Activities:						
Compensated absences	$202,414	$323,035	$244,871	$280,578	$244,871	$35,707
Loans payable	8,264,879	-	908,982	7,355,897	847,913	6,507,984
	$8,467,293	$323,035	$1,153,853	$7,636,475	$1,092,784	$6,543,691
				$76,149,162		$62,680,232

Lease Revenue Bonds

The 2010 Lease Revenue Bonds were issued to fund a portion of the construction of Fire Station No. 71. Principal and interest payments are made from the lease income. The bonds pay interest semi-annually at rates ranging from 5.721% to 8.413%, with a final maturity in September 2042. The bonds were issued as Taxable Recovery Zone Economic Development Bonds pursuant to the American Reinvestment and Recovery Act (ARRA) on December 8, 2011, and thus entitled to a 45% Federal rebate of interest costs. The balance as of June 30, 2020 was $5,145,000.

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, 2020 was $32,270,000.

Loans Payable

In March 2007, the City received approval from the State of California Water Resources Control Board for the San Bernardino Trunk Sewer Project. The Project was being funded by the State Revolving Fund on a reimbursement basis for construction costs incurred in relation to the project. The project was done in three phases, with each of the three phases being funded by a separate loan from the State Revolving Fund. The loans will be repaid in twenty annual installments that commenced in the fiscal year ended June 30, 2011. The principal balance as of June 30, 2020 was $7,431,939.

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, 2020

	Year Ending June 30,	Lease Revenue Bonds	Loans Payable	Total
	2021	$3,111,529	$984,819	$4,096,348
	2022	3,116,714	984,820	4,101,534
	2023	3,112,889	984,818	4,097,707
	2024	3,114,872	984,816	4,099,688
	2025	3,117,579	984,818	4,102,397
	2026-2030	15,580,500	3,091,591	18,672,091
	2031-2035	15,542,990	-	15,542,990
	2036-2040	10,283,216	-	10,283,216
	2041-2043	1,429,264	-	1,429,264
		$58,409,553	$8,015,682	$66,425,235
Less: interest		20994,553	659,785	21,654,4338
Add: unamortized bond premium		2,707,668	-	2,707,668
		$40,122,668	$7,355,897	$47,478,565
			Debt without a repayment schedule	28,670,597
			Total principal balance	$76,149,162

Schedule of Payments on Long-Term Bond Debt
Fiscal Year 2021-22 and 2022-23

Due Date	Fund	Description	Principal	Interest	Total
Fiscal Year 2021-22					
09/01/21	580	2010 Fire Station No. 71 LRBS[1]	$80,000	$211,750	$291,750
09/01/20	580	2014 Lease Revenue Refunding Bonds	1,220,000	713,275	1,933,275
03/01/22	580	2010 Fire Station No. 71 LRBs[1]	-	208,915	208,915
03/01/21	580	2014 Lease Revenue Refunding Bonds	-	682,775	682,775
			$1,300,000	$1,816,715	$3,116,715
Fiscal Year 2022-23					
09/01/22	580	2010 Fire Station No. 71 LRBs[1]	85,000	208,915	293,915
09/01/22	580	2014 Lease Revenue Refunding Bonds	1,280,000	682,775	1,962,775
03/01/23	580	2010 Fire Station No. 71 LRBs[1]	-	205,424	205,424
03/01/23	580	2014 Lease Revenue Refunding Bonds	-	650,775	650,775
			$1,365,000	$1,747,889	$3,112,889

[1] Interest is offset by 45% Federal subsidy for ARRA Taxable Recovery Zone Bonds

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 2020-21 rates and contribution amounts are as follow:

Miscellaneous

Entry Date:	Retirement Formula	Employer Normal Cost Rate	Employee Contribution Amount
Member hired before 7/1/11[1]	2.5% @ 55	9.32%	8% (City pays 5%)
Member hired before 1/1/13[2]	2% @ 55	9.32%	7%
Member hired after 1/1/13[2]	2% @ 62	9.32%	6.25%

Employer Unfunded Accrued Liability Contribution Amount (prepayment option): $5,084,185

Safety

Entry Date:	Retirement Formula	Employer Normal Cost Rate	Employee Contribution Amount
Member hired before 7/1/11[1]	3% @ 50	19.78% (Employee pays 3%)	9% (City pays 9%)
Member hired before 1/1/13[2]	3% @ 55	19.78%	9%
Member hired after 1/1/13[2]	2.7% @ 57	19.78%	11.75%

Employer Unfunded Accrued Liability Contribution Amount (prepayment option): $8,856,750

[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.

Cafeteria Plan
The City provides a specific dollar amount to each employee based on their bargaining unit to use toward the purchase of health insurance, dental insurance, life insurance and other related benefits. Employees who show proof of outside insurance coverage can receive any unused amount as taxable compensation.

Medicare
All employees hired after April 1, 1986, contribute a portion of gross salary for Medicare coverage as determined by Federal regulations.

Overtime
Non-exempt employees who work more than 40 hours in a work week are entitled to overtime pay calculated at the rate of time and one-half. All overtime requires the prior approval of the department head. Overtime budgets are based on estimated annual usage.

Bilingual Differential
The City pays $100 per pay period to those employees who are assigned to assist with providing translation to and from a foreign language and other related services. Eligible employees must pass a test to qualify for this special pay.

Standby Duty
Employees who are assigned to be near at hand and ready to respond immediately to an emergency are compensated at a rate of $200 per week.

Other Special Pay
Employees may be eligible to other special pays according to their bargaining unit.

Longevity Pay
Employees may be eligible to receive longevity based on their bargaining unit and years of continuous service.

Holidays
The City observes eleven (11) fixed holidays and three (3) floating holidays. The holidays shall have the same hour equivalent as the employee's regular work schedule. Floating holidays must be used within the fiscal year and may not be carried over from year to year.

Leave Accrual
Regular employees accrue personal leave at a rate based on their bargaining unit and years of service. The number of personal leave hours that can be carried over from year to year is limited to a maximum of two and one half (2.5) years accrual for the six different bargaining units in the City.

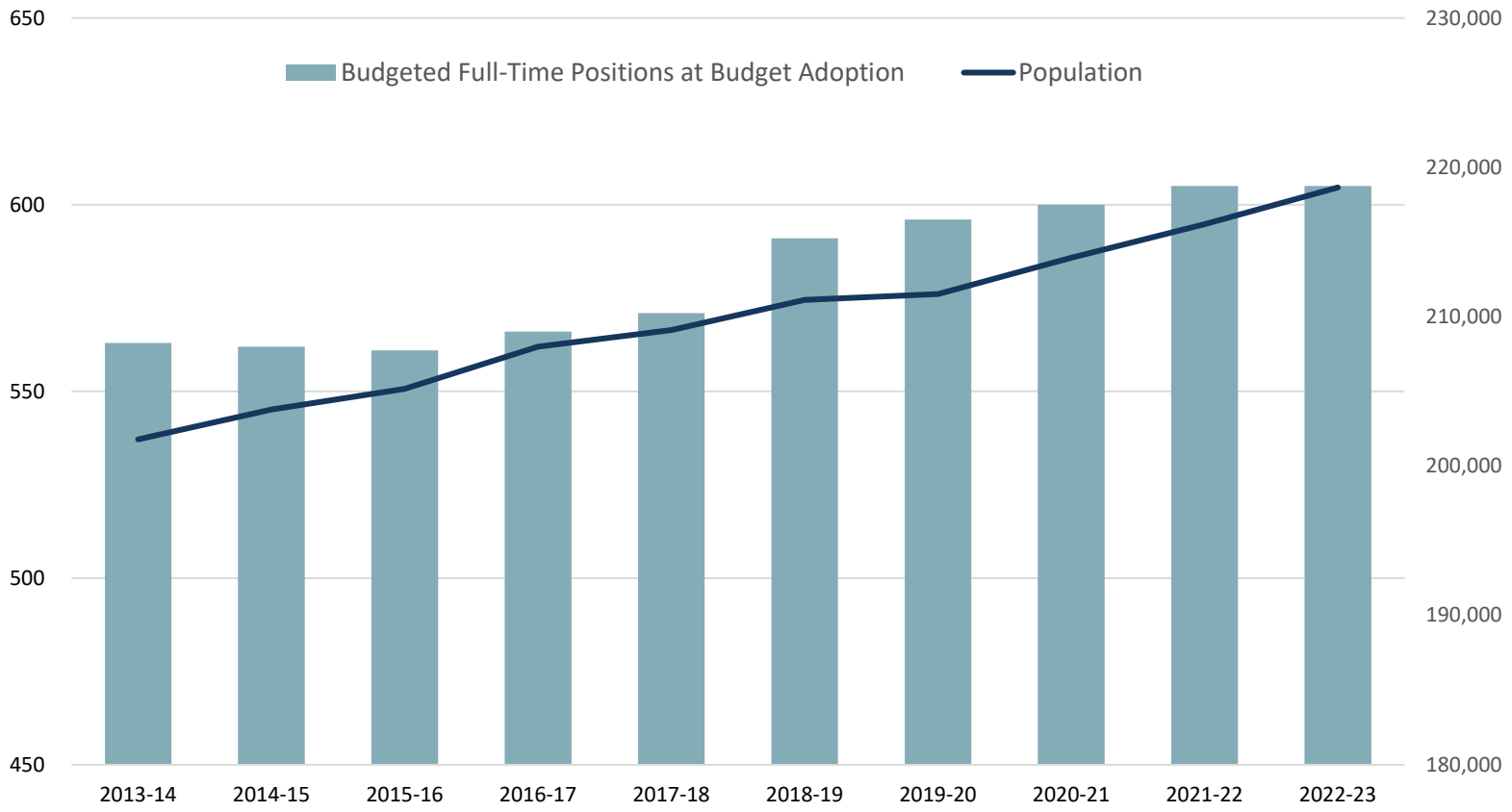
Leave Cash Out
Personal leave, compensatory leave or a combination of both may be cashed out annually by benefited employees in an amount based on their bargaining unit. As part of the budget process, maximum leave cash out amounts are calculated then prorated based on historical usage.

Part-Time Employees
Classified part-time employees are eligible for personal leave on a pro rate basis and are paid for City designated holidays only if the holidays occur on days they are regularly scheduled to work. They are eligible for CalPERS retirement benefits if they exceed one thousand (1,000) hours worked per fiscal year. They are eligible to participate in the Cafeteria Plan and receive a contribution equal to 50% of the benefit provided to regular full-time employees.

The City has a large number of non-classified (regular, seasonal, and temporary) part-time positions and corresponding salary table. With the enactment of California's New Paid Sick Leave Law (AB 1522), non-classified part-time employees who, on or after July 1, 2015 will presumably work in California 30 or more days within a year from the commencement of employment are entitled to 24 hours of paid sick days per calendar year. The City of Fontana has adopted Administrative Policy 20-43 to comply with this new law. Non-classified part-time employees participate in either the Public Agency Retirement System (PARS) or, if eligible, the CalPERS retirement system.

Ten-Year History of Authorized Positions by Department

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
ELECTED OFFICIALS	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
CITY MANAGER	3.00	3.00	3.00	4.00	4.00	5.00	5.00	5.00	6.00	6.00	6.00
HUMAN RESOURCES	6.00	7.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00
ADMINISTRATIVE SERVICES	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	1.00	1.00
OFFICE OF THE CITY CLERK	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
COMMUNITY SERVICES	43.00	44.00	44.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00
INFORMATION TECHNOLOGY	23.00	23.00	23.00	23.00	24.00	24.00	26.00	26.00	26.00	26.00	26.00
MANAGEMENT SERVICES	21.00	23.00	23.00	22.00	22.00	22.00	22.00	23.00	23.00	23.00	23.00
DEVELOPMENT SERVICES	4.00	4.00	4.00	5.00	5.00	5.00	5.00	4.00	4.00	8.00	8.00
BUILDING AND SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	15.00
COMMUNITY DEVELOPMENT	29.00	29.00	29.00	28.00	30.00	31.00	32.00	32.00	32.00	0.00	0.00
PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00	17.00
ENGINEERING	32.00	31.00	29.00	29.00	29.00	31.00	34.00	36.00	36.00	36.00	36.00
PUBLIC WORKS	93.00	93.00	93.00	94.00	94.00	95.00	96.00	96.00	96.00	96.00	96.00
POLICE	291.00	288.00	288.00	290.00	292.00	306.00	304.00	305.00	310.00	310.00	310.00
TOTAL FULL-TIME POSITIONS	563.00	562.00	561.00	566.00	571.00	591.00	596.00	600.00	605.00	605.00	605.00


650
600
550
500
450
230,000
220,000
210,000
200,000
190,000
180,000
Budgeted Full-Time Positions at Budget Adoption
Population
2013-14
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23

Ten-Year History of Authorized Positions by Department

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
CITY ADMINISTRATION											
ELECTED OFFICIALS											
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Council Members	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL ELECTED OFFICIALS	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
CITY MANAGER											
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Communications & Marketing Mgr	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
Economic Development Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Marketing Communications Asst	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Sr Management Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
TOTAL CITY MANAGER	3.00	3.00	3.00	4.00	4.00	5.00	5.00	5.00	6.00	6.00	6.00
TOTAL CITY ADMIN	10.00	10.00	10.00	11.00	11.00	12.00	12.00	12.00	13.00	13.00	13.00
HUMAN RESOURCES											
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	3.00	3.00	3.00	4.00	4.00	3.00	3.00	3.00	3.00
Human Resources Clerk	1.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Human Resources Technician	1.00	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	3.00
Senior Human Resources Analyst	1.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
TOTAL HUMAN RESOURCES	6.00	7.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
ADMINISTRATIVE SERVICES											
Deputy City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Economic Development Coordinator	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Economic Development Manager	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Housing Development Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Housing Economic Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00
Housing Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00
Project Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Senior Administrative Analyst	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ADMIN SERVICES	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	5.00	1.00	1.00
OFFICE OF THE CITY CLERK											
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Administrative Clerk	2.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	0.00	0.00
Annexation Program Coordinator	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Records Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Secretary	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Administrative Analyst	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL CITY CLERK	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
COMMUNITY SERVICES											
Community Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Aide	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Clerk	0.00	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Aquatics Coordinator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Cable Television Operations Asst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Services Coordinator	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
Community Services Manager	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Community Services Supervisor	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Marketing & Comm Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Production Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Administrative Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL COMMUNITY SERVICES	43.00	44.00	44.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
INFORMATION TECHNOLOGY											
Information Technology Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Business Systems Analyst	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Call Center Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Database Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Desktop Systems Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
GIS Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
GIS Engineering Technician	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
GIS Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Systems Div Mgr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Information Technology Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT Application Prog/Dev	0.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
IT Senior Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT Support Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
IT Technician	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00
Network Administrator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Network/Security Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Network Operations Division Mgr	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety Applications Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Safety Systems Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Public Safety Systems Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Senior Administrative Aide	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Business Analyst	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	2.00	2.00
Service Desk Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Software Development Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Systems/Network Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Web Developer Programmer	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL INFORMATION TECH	23.00	23.00	23.00	23.00	24.00	24.00	26.00	26.00	26.00	26.00	26.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
MANAGEMENT SERVICES											
Management Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Account Clerk	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Accountant	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Accounting Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00
Accounting Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Budget Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Customer Service Coordinator	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Customer Service Supervisor	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Payroll Clerk	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Payroll Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Payroll Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Purchasing Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Purchasing Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Resource Budget Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Accountant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Internal Auditor	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL MANAGEMENT SVCS	21.00	23.00	23.00	22.00	22.00	22.00	22.00	23.00	23.00	23.00	23.00
TOTAL ADMIN SERVICES	98.00	100.00	100.00	101.00	102.00	102.00	104.00	106.00	105.00	101.00	101.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
DEVELOPMENT SERVICES											
Deputy City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Aide	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Annexation Program Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Engineer	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Development Services Supervisor	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Housing Development Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Housing Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Project Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Administrative Analyst	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervising Real Property Agent	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEVELOPMENT SVCS	4.00	4.00	4.00	5.00	5.00	5.00	5.00	4.00	4.00	8.00	8.00

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
BUILDING AND SAFETY											
Building Official	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Assistant Building Official	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Clerk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Building Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00
Building Permit Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Development Svc Permit Aide	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
Plans Examiner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Senior Plans Examiner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
TOTAL BLDG AND SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	15.00

Ten-Year History of Authorized Positions by Department – continued

	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
COMMUNITY DEVELOPMENT											
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Planning Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Planning Manager	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Assistant Building Official	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	0.00	0.00
Administrative Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Clerk	1.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Assistant Planner	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	0.00	0.00
Associate Planner	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Building Inspector	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	0.00	0.00
Building Permit Aide	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Building Permit Technician	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Dev Services Project Coordinator	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dev Services Representative	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning Compliance Technician	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Planning Inspector	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Planning Technician	0.00	0.00	0.00	0.00	1.00	1.00	2.00	2.00	2.00	0.00	0.00
Plans Examiner	2.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
Principal Planner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Senior Building Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Planner	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00	0.00
Senior Plans Examiner	0.00	0.00	1.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00
Supervising Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Supervising Plans Examiner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL COMMUNITY DEV	29.00	29.00	29.00	28.00	30.00	31.00	32.00	32.00	32.00	0.00	0.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
PLANNING											
Planning Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Planning Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Assistant Planner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	4.00
Associate Planner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
Planning Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Planning Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Planner	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	3.00
TOTAL PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.00	17.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
ENGINEERING											
Engineering Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	2.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Clerk	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Technician	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant Engineer	8.00	8.00	5.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00	5.00
Associate Engineer	1.00	2.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Building Permit Aide	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Dev Services Permit Aide	0.00	0.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Engineering Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Engineer Technician	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GIS Engineering Technician	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Landscape Project Coordinator	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Principal Civil Engineer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Works Inspection Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Inspector	2.00	2.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Real Property Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Senior Associate Engineer	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Civil Engineer	0.00	1.00	1.00	1.00	1.00	1.00	2.00	1.00	1.00	1.00	1.00
Senior Civil Land Surveyor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Senior Engineer	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Senior Public Works Inspector	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Traffic Engineer	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Senior Traffic Signal Technician	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Strategic Transportation Eng Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supervising Technical Engineer	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Supervising Traffic Systems Spec	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Engineering Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Traffic Signal Maintenance Tech	1.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00
WQMP Compliance Inspector	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL ENGINEERING	32.00	31.00	29.00	29.00	29.00	31.00	34.00	36.00	36.00	36.00	36.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
PUBLIC WORKS											
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Analyst	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Aquatics Maintenance Worker	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Equipment Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
Environmental Control Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Control Specialist	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Environmental Control Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Environmental Control Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Equipment Mechanic	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Equipment Operator	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
Facilities Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fleet Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Landscape Technician	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Maintenance Services Crew Chief	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Maintenance Services Worker	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Mechanics Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Park Development Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks and Landscape Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Parks Maintenance Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Parks Technical Crew Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Project Coordinator	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Public Works Manager	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Pump Maintenance Assistant	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pump Maintenance Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Administrative Analyst	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
PUBLIC WORKS *(continued)*											
Senior Environmental Control Tech	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Maintenance Services Worker	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Tree Trimmer Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Utilities and Street Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Welder	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL PUBLIC WORKS	93.00	93.00	93.00	94.00	94.00	95.00	96.00	96.00	96.00	96.00	96.00
TOTAL DEVELOPMENT SVCS	158.00	157.00	155.00	156.00	158.00	162.00	167.00	168.00	168.00	172.00	172.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
POLICE											
SWORN											
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Captain	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Police Corporal*	27.00	27.00	27.00	27.00	27.00	27.00	27.00	27.00	26.00	27.00	27.00
Police Lieutenant	8.00	8.00	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00
Police Officer	137.00	135.00	134.00	134.00	134.00	144.00	141.00	141.00	146.00	146.00	146.00
Police Sergeant	21.00	21.00	21.00	21.00	21.00	20.00	21.00	21.00	22.00	21.00	21.00
TOTAL SWORN	197.00	195.00	194.00	194.00	194.00	204.00	202.00	202.00	207.00	207.00	207.00
NON-SWORN											
Accounting Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Analyst/Crime	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
Administrative Clerk	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Admin Support Svcs Manager	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Animal Services Officer	4.00	4.00	4.00	4.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Code Compliance Inspector	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Imp Program Mgr	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Policing Technician	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.00	6.00	6.00
Community Service Officer	6.00	6.00	6.00	6.00	6.00	8.00	8.00	7.00	7.00	7.00	7.00
Computer Forensics Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crime Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Dispatch Call Taker	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Dispatch Shift Supervisor	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Dispatcher	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00
Emergency Services Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Evidence Technician	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00
Lead Property Control Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Ten-Year History of Authorized Positions by Department – continued

Department / Division	Adopted							Adopted	Current	Proposed	Proposed
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23
POLICE											
NON-SWORN *(continued)*											
Maintenance Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Control Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Public Information Officer	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Records Specialist	14.00	14.00	14.00	15.00	15.00	16.00	16.00	17.00	17.00	17.00	17.00
Records Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Secretary	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00
Senior Administrative Analyst	0.00	0.00	0.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Administrative Secretary	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Code Enforcement Inspector	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	0.00	0.00
Senior Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Supervising Animal Svc Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Supervising Code Enf Inspector	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Supervising Property Control Clerk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Support Service Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Training Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
TOTAL NON-SWORN	94.00	93.00	94.00	96.00	98.00	102.00	102.00	103.00	103.00	103.00	103.00
TOTAL POLICE	291.00	288.00	288.00	290.00	292.00	306.00	304.00	305.00	310.00	310.00	310.00
*Includes the following "unfunded positions" used to recruit for replacement of retiring officers						5.00	0.00	0.00	1.00	1.00	1.00
TOTAL FULL TIME POSITIONS	563.00	562.00	561.00	566.00	571.00	591.00	596.00	600.00	605.00	605.00	605.00

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.

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.

203 AB2928 State Traffic Congestion Relief – to account for funds relative to a comprehensive transportation funding measure for almost $5 billion in congestion relief, transportation system connectivity and goods movement projects. The bill also provides over $1.4 billion in additional funds over five years for local street and road maintenance, transit operations and State Transportation Improvement Program projects.

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.

241 Air Quality Management District (AQMD) - to account for receipts from the South Coast Air Quality Management District used for the purpose of reducing air pollution from motor vehicles.

242 Traffic Congestion Relief (Measure I) - to account for the receipt of voter-approved (Measure I approved 1989) tax revenue relating to the relief of traffic congestion through maintenance and upkeep of streets and highways.

243 Traffic Safety - to account for fines collected on vehicle code infractions and the use of expenditures for traffic safety purposes.

Special Revenue Funds - continued

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.

Special Revenue Funds - continued

301 Grants - to account for miscellaneous Federal, State, and County grants requiring segregated fund accounting.

310 Fontana Fire District Grants - to account for Federal, State, and County grants requiring segregated fund accounting.

321 Federal Law Enforcement Block Grant - to account for Federal block grant funds used to enhance policing services.

322 State COPS AB3229 Program - to account for State grant funds used to enhance policing services.

362 Housing and Community Development Block Grants (CDBG) - to account for the receipts and expenditures of the City's entitlements under Federal Community Development Block Grant (CDBG) programs of the U.S. Department of Housing and Urban Development (HUD).

363 Home Program - to account for the activity of improving the supply of high quality multifamily properties available to low income households at affordable rent levels.

365 Down Payment Assistance Program - to track expenditures for the HUD first time homebuyer assistance program.

385 After School Program – to account for after school programs funded through Proposition 49.

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 Empire 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.

Special Revenue Funds - continued

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.

Special Revenue Funds - continued

414 Community Facilities District (CFD) #14M Sycamore Hills - to provide maintenance of street lights, landscaping, parks and parkways.

415 Community Facilities District (CFD) #15M Tract # 16158 - to provide maintenance of street lights, landscaping, parks and parkways.

416 Community Facilities District (CFD) #16M Ventana Point - to provide maintenance of street lights, landscaping, parks and parkways.

418 Community Facilities District (CFD) #18M Badiola Homes - to provide maintenance of street lights, landscaping, parks and parkways.

420 Community Facilities District (CFD) #20M Cottages - to provide maintenance of street lights, landscaping, parks and parkways.

421 Community Facilities District (CFD) #21M Western Division - to provide maintenance of street lights, landscaping, parks and parkways.

423 Community Facilities District (CFD) #23M - to provide maintenance of street lights, landscaping, parks and parkways.

424 Community Facilities District (CFD) #24M - to provide maintenance of street lights, landscaping, parks and parkways.

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.

431 Community Facilities District (CFD) #31 Citrus Heights North - to provide maintenance of street lights, landscaping, parks and parkways.

Special Revenue Funds - continued

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.

438 Community Facilities District (CFD) #38M - 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.

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.

Special Revenue Funds - continued

449 Community Facilities District (CFD) #49M - to provide maintenance of street lights, landscaping, parks and parkways.

450 Community Facilities District (CFD) #50M - to provide maintenance of street lights, landscaping, parks and parkways.

451 Community Facilities District (CFD) #51M - to provide maintenance of street lights, landscaping, parks and parkways.

453 Community Facilities District (CFD) #53M - to provide maintenance of street lights, landscaping, parks and parkways.

454 Community Facilities District (CFD) #54M - to provide maintenance of street lights, landscaping, parks and parkways.

455 Community Facilities District (CFD) #55M - to provide maintenance of street lights, landscaping, parks and parkways.

456 Community Facilities District (CFD) #56M - to provide maintenance of street lights, landscaping, parks and parkways.

457 Community Facilities District (CFD) #57M - to provide maintenance of street lights, landscaping, parks and parkways.

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.

Special Revenue Funds - continued

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.

483 Community Facilities District (CFD) #83M – to provide maintenance of street lights, landscaping, parks and parkways.

Special Revenue Funds - continued

484 Community Facilities District (CFD) #84M – to provide maintenance of street lights, landscaping, parks and parkways.

485 Community Facilities District (CFD) #85 The Meadows – to provide maintenance of street lights, landscaping, parks and parkways.

486 Community Facilities District (CFD) #86 Etiwanda Ridge – to provide maintenance of street lights, landscaping, parks and parkways.

487 Community Facilities District (CFD) #87 El Paseo – to provide maintenance of street lights, landscaping, parks and parkways.

488 Community Facilities District (CFD) #88 Sierra Crest II – to provide maintenance of street lights, landscaping, parks and parkways.

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.

497 Community Facilities District (CFD) #97M – to provide maintenance of street lights, landscaping, parks and parkways.

Special Revenue Funds - continued

498 Community Facilities District (CFD) #98M – 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.

Debt Service Funds

580 General Debt Service - to account for debt service payments on general City obligations.

Capital Project Funds

601 Capital Reinvestment - to account for moneys transferred from the General Fund to be expended on discretionary infrastructure projects.

602 Capital Improvement - to account for moneys expended on miscellaneous capital improvements.

603 Future Capital Projects - to account for capital improvement reimbursements from the San Bernardino Associated Governments (SANBAG) to be used for general infrastructure improvements throughout the City.

610 Fire Capital Project - to account for moneys expended on capital improvements and equipment replacement for the Fontana Fire Protection District.

620 San Sevaine Flood Control - to account for flood control fees collected for the construction of flood control improvements in the San Sevaine Area.

621 Upper Etiwanda Flood Control – to account for flood control fees collected for the construction of flood control improvements.

Capital Project Funds - continued

622 Storm Drainage - to account for receipts from drainage fees imposed on developers for the purpose of constructing storm drainage facilities within the City limits.

623 Sewer Expansion - to account for developer impact fees used by the Inland Empire Utilities Agency for the expansion and construction of sewer treatment facilities.

630 Circulation Mitigation - to account for developer impact fees expended for traffic studies, planning, and construction of traffic flow improvements.

631 Fire Assessment - to account for developer impact fees expended for fire prevention and protection.

632 General Government - to account for developer impact fees used for the capital construction of City facilities.

633 Landscape Improvements - to account for development impact fees used to improve public landscaping City-wide.

634 Library Capital Improvement - to account for developer impact fees to be used for the construction of library facilities.

635 Parks Development - to account for receipts and expenditures from park development fees for new parks and renovation of existing parks.

636 Police Capital Facilities - to account for development impact fees to fund capital improvements of police facilities and equipment.

637 Underground Utilities - to account for developer fees used for offsetting the cost of relocating electrical and cable lines underground to enhance the appearance and the safety of the community.

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.

Capital Project Funds - continued

659 Community Facilities District (CFD) #70 Avellino – to account for bond proceeds used to finance infrastructure improvements in the Avellino CFD.

660 Community Facilities District (CFD) #71 Sierra Crest – to account for bond proceeds used to finance infrastructure improvements in the Sierra Crest CFD.

661 Community Facilities District (CFD) #80 Bella Strada – to account for bond proceeds used to finance infrastructure improvements in the Bell Strada CFD.

662 Community Facilities District (CFD) #81 Gabriella – to account for bond proceeds used to finance infrastructure improvements in the Gabriella CFD.

663 Community Facilities District (CFD) #74B Citrus/Summit – to account for bond proceeds used to finance infrastructure improvements in the Gabriella 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.

697 Fontana Housing Authority - to account for costs associated with the Housing Authority, a separate legal entity governed by California State Housing Authority law. The Housing Authority uses funds from the Fontana Redevelopment Agency's Low and Moderate Income Housing Fund and Federal Department of Housing and Urban Development Program Grants to actively improve and develop quality neighborhoods and housing opportunities throughout the City of Fontana.

698 Affordable Housing Trust - to account for inclusionary housing and affordable housing developer impact fees to be used to construct, rehabilitate or subsidize affordable housing that complies with the Affordable Housing Trust Fund regulations.

Proprietary Funds

701 Sewer Maintenance and Operation - to account for the maintenance and operation of the sewer system, which is funded by user charges and other fees.

702 Sewer Capital - to account for the City's association with the Fontana wastewater facility. To account for the ongoing expansion of the sewer system which is funded by connection charges and other fees.

703 Sewer Replacement - to account for funds reserved for the eventual replacement of the City's sewer system.

710 Water Utility - to account for the City's water operations.

751 Fleet Operations - to account for motor vehicle services provided to the City's fleet used by the various departments.

Major Funds

Major funds represent the significant activities of the City and basically include any fund whose revenues or expenditures, excluding other financing sources and uses, constitute more than 10% of the revenues or expenditures of the appropriated budget. Under this provision, the following funds qualify as major funds:

Governmental Fund Type Funds - General Fund and Fontana Fire District Fund.

President Donald J. Trump proclaimed on March 13, 2020, that the COVID-19 outbreak in the United States constitutes a national emergency beginning March 1, 2020.

Governor Gavin Newsom proclaimed on March 4, 2020, that a State of Emergency existed in California as a result of the threat of COVID-19.

On March 14, 2020, the City Manager of the City of Fontana, in his capacity as Director of Emergency Services, proclaimed, and the City Council ratified, the existence of a local emergency as a result of the threat from COVID-19.

COVID-19 Related Legislation

Federal Legislation

H.R. 6074 (2020)

Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020. Enacted March 4, 2020, providing $8.3 billion in emergency funding for federal agencies to respond to the coronavirus outbreak related to developing a vaccine, medical supplies, grants for public health agencies, small business loans, and assistance for health systems in other countries. Allowed for temporarily waiving Medicare restrictions and requirements regarding telehealth services.

H.R. 6201 (2020)

Families First Coronavirus Response Act. Enacted March 18, 2020, guaranteeing free coronavirus testing, establishing paid leave, enhancing unemployment insurance, expanding food security initiatives, and increasing federal Medicaid funding.

H.R. 748 (2020)

Coronavirus Aid, Relief, and Economic Security (CARES) Act. Enacted March 27, 2020, a $2 trillion coronaries relief bill which will send $1,200 to each American making $75,000 a year or less, add $600/week to unemployment benefits for four months, give $100 billion to hospitals and health providers, make $500 billion of loans or investments to businesses, states and municipalities, and $32 billion in grants to the airline industry, and more.

H.R. 266 (2020)

Paycheck Protection Program and Health Care Enhancement Act. Enacted April 24, 2020, provides additional funding for small business loans, health care providers, and COVID-19 testing.

COVID-19 Related Legislation - continued

H.R. 133 (2020)

Consolidated Appropriations Act, 2021. Enacted December 27, 2020, provides economic stimulus provisions due to the coronavirus pandemic sending $600 individual adults with an adjusted gross income of up to $75,000 a year based on 2019 earnings and an additional $600 per child, reviving the enhanced federal jobless benefits by adding $300/week for 11 weeks, and more.

H.R. 1319 (2021)

American Rescue Plan Act of 2021. Enacted March 11, 2021, provides a third stimulus check for up to $1,400 and an expanded child tax credit, extends the additional unemployment benefits through September 6, and provides $350 billion in emergency funding for eligible state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impacts.

California Executive Orders

Executive Order N-25-20 (signed March 12, 2020)

Includes suspension of one-week waiting period for unemployment insurance.

Executive Order N-28-20 (signed March 16, 2020)

Permits, but does not require, localities to limit residential and commercial evictions. Notes that "many" utilities and telecommunications companies have "voluntarily announced moratoriums on service disconnections and late fees for non-payment in response to COVID-19."

Executive Order N-33-20 (signed March 19, 2020)

Orders individuals to stay at home.

Many additional Executive Orders have been issued in response to the COVID-19 outbreak addressing a variety of issues. A full list can be found at http://gov.ca.gov/category/executive-orders

COVID-19 Related Legislation - continued

California State Legislation

SB89 (2020)

Effective March 17, 2020, amending the Budget Act of 2019 by appropriating $500,000,000 from the General Fund to be used for any purpose related to the Governor's March 4, 2020 proclamation of a state of emergency. This bill authorizes additional appropriations in increments of $50,000,000, up to a total appropriation of $1,000,000,000. This bill amends the act to state the Legislature's intent that the administration work with stakeholders, including members of the Legislature and legislative staff, to develop strategies to be considered for inclusion in the Budget Act of 220 to provide assistance related to the impacts of COVID-19. The bill amends the act by adding an item of appropriation to the Department of Resources Recycling and Recovery.

SB117 (2020)

Education finance: average daily attendance and timeline waivers; protective equipment and cleaning appropriation: COVID-19. Effective March 17, 2020:

(1) Specifies that for purposes of attendance claimed for apportionment purposes for the 2019-20 school year, average daily attendance reported to the State Department of Education for the second period and the annual period for local educational agencies only includes all full school months from July 1, 2019, to February 29, 2020, inclusive.

(2) Prevents the loss of funding related to an instructional time penalty because of a school closed due to the coronavirus (COVID-19) by deeming the instructional days and minutes requirements to have been met during the period of time the school was closed due to COVID-19. Requires a superintendent of a school district, county superintendent of schools, or charter school administrator to certify in writing to the Superintendent that the school was closed due to COVID-19. By imposing additional duties on local educational agencies, the bill would impose a state-mandated local program.

(3) Specifies that a school closure due to COVID-19 is a qualifying event to allow the waiver of a grantee's obligation to submit a require for pupil attendance credits, and requires a grantee to be credited with the average annual attendance it would have received had it been able to operate its entire program during the time the school was closed due to COVID-19.

(4) Extends the deadline to conduct the English learner assessment by 45 days, unless otherwise determined by the Superintendent.

(5) Extends the testing window for the English learner assessment described in (4), the CAASPP, and the physical performance test by the length of time a school is closed due to COVID-19, or until the end of the testing window, whichever comes first.

COVID-19 Related Legislation - continued

(6) Requires the State Department of Education to consider the days a school is closed due to COVID-19 as days between a pupil's regular school session for purposes of the timeliness affecting special education programs. Waives certain special education timelines if a local educational agency has closed due to COVID-19 up until the school reopens and the regular school session reconvenes. Specifies that it is not waiving requirements imposed by federal law.

(7) Appropriates $100,000,000 from the General Fund to the Superintendent to be apportioned to certain local educational agencies for purposes of purchasing personal protective equipment, or paying for supplies and labor related to cleaning school sites, or both.

(8) If the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to established procedures.

State Propositions by Number

No. 1A (2004)

Protection of Local Government Revenues. Protects local funding for public safety, health, libraries, parks and other locally delivered services by prohibiting the State from reducing property tax proceeds and requiring that local sales tax revenues remain with local government and be spent for local purposes. Allows provisions to be suspended only if the Governor declares a fiscal necessity and two-thirds of the Legislature approve the suspension, with suspended funds to be repaid within three years. ***Impact on Fontana: Revenue stabilization.***

No. 1A (2006)

Transportation Funding Protection. Protects transportation funding for traffic congestion relief projects, safety improvements, and local streets and roads and prohibits the state sales tax on motor vehicle fuels from being used for any purpose other than transportation improvements. Authorizes loans of these funds only in the case of severe state fiscal hardship, restricts loans to no more than twice in any 10-year period, and requires loans to be fully repaid within three years.

No. 1B (2006)

Highway Safety, Traffic Reduction, Air Quality, and Port Security. Makes safety improvements and repairs to state highways, upgrades freeways to reduce congestion, repairs local streets and roads, upgrades highways along major transportation corridors, improves seismic safety of local bridges, expands public transit, helps complete the state's network of carpool lanes, reduces air pollution, and improves anti-terrorism security at shipping ports by providing for a bond issue not to exceed $19.925 billion. ***Impact on Fontana: $2.9 received for FY 2007-08 and $2.7 for FY 2008-09.***

Effects of Proposition 1A

- Strengthens prohibitions against unfunded state mandates by requiring the state to suspend state mandates in any year the Legislature does not fully fund those laws
- Expands definition of state mandate to include transfer of responsibility of a program for which the state previously had full or partial responsibility
- Prohibits the state from:
  - Reducing the local Bradley-Burns Uniform Sales and Use Tax rate or altering its method of allocation unless to comply with federal law or an interstate compact
  - Decreasing VLF revenue from the 0.65% rate without providing replacement funding to cities and counties
  - Shifting property taxes from cities, counties or special districts with certain exceptions
  - Failing to reimburse cities and counties for the 0.25% local sales tax shifted under the triple flip

State Propositions by Number - continued

No. 2 (1998)

Transportation Funding. Requires loans of transportation related revenues to the General Fund be repaid the same fiscal year, or within three fiscal years if the Governor declares an emergency significantly impacting the General Fund or GF revenues are less than the previous fiscal year's adjusted revenues. Allows loans of certain transportation related revenues to local entities conditioned upon repayment, with interest, within four years. Designates local transportation funds as trust funds prohibiting abolition of such funds created by law. Restricts allocations from local transportation funds to designated purposes relating to local transportation.

No. 4 (1979)

Limitation of Government Appropriations. Also called the Gann Initiative, establishes and defines annual appropriation limits on state and local government entities based on annual appropriations for the prior fiscal year. Requires adjustments for changes in cost of living, population and other specified factors. Although most appropriations are subject to the limit, the law exempts capital outlay, debt service and local government subventions. If the limit is exceeded, the surplus must be returned to the taxpayers within two years. ***Impact on Fontana: City historically falls well below the Gann spending limit – see page 444.***

No. 8 (1979)

Temporary Decline in Value. Allows the Assessor to temporarily lower assessments when the market value on January 1 is lower than the factored base year value for that year. Reductions in assessed values are temporary and reviewed annually until factored base year value is again lower than the market value and reinstated and the property will be subject to regular annual 2% increases.

No. 13 (1978)

Tax Limitation. Limits ad valorem taxes on real property to 1% of assessed value with Fiscal Year 1975-76 as the base year, and limits assessment increases to 2% per year. Allows reassessments to market value only when a property is sold. Prohibits state lawmakers from imposing new taxes without a 2/3 vote of the legislature, and prohibits local governments from enacting most new taxes without a 2/3 vote of the electorate. ***Impact on Fontana: Beginning July 1, 1978, annual losses in property tax revenues.***

Effects of Proposition 13

- Lowered tax burden for elderly and low-income homeowners (proportionate to income)
- Disparate treatment of similarly situated properties
- Disconnect between service costs and revenues deters balanced planning
- Local agency property tax revenues cut by nearly 60%
- Tax rates and shares out of sync with service demands
- Greater reliance on state General Fund for county and school spending
- Greater reliance in cities and counties on user fees and local taxes

State Propositions by Number - continued

No. 22 (2010)

The Local Taxpayer, Public Safety, and Transportation Protection Act. Prohibits the state, even during a period of severe financial hardship, from delaying the distribution of tax revenues for transportation, redevelopment, or local government projects and services. Specifically, closes loopholes to prevent taking local taxpayer funds currently dedicated to cities, counties, special districts and redevelopment agencies and revokes the State's authority to borrow local government property tax funds. It prohibits the State from redirecting, borrowing or taking the gasoline excise tax (HUTA) allocated to cities and counties for local street and road maintenance and improvements, and prohibits the State from taking or redirecting public transportation account revenues dedicated to public transit.

No. 26 (2010)

Stop Hidden Taxes Initiative. In some instances, may require new fees, or existing fees that are extended or increased, to be classified as special taxes requiring approval by two-thirds vote of local voters. It adds a new definition of "tax" into the California Constitution providing that any government-imposed charge, levy or exaction of any kind is a tax unless it falls into one of seven express exemptions. Aimed at fees imposed by state and local governments commonly referred to as "regulatory fees." These fees are placed on a particular class of persons or businesses from which the revenues are used to provide a benefit to the public as well as the fee payor, and are typically intended to mitigate the societal and environmental impacts of a business' or person's activities.

No. 30 (2012)

Sales and Income Tax Increase Initiative. Besides increase sales and income taxes, initiative guarantees funding for public safety services realigned from state to local governments. ***Impact on Fontana: approximately $900,000 received to date.***

Prop 26
Regulatory Fees - Exceptions

- A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government. (e.g., planning permits)
- A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product. (e.g., user fees)
- A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof. (e.g., pet licenses)
- A charge imposed for entrance to or use of local government property. (e.g., facility rental fees)
- A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government as a result of a violation of law, including late payment fees, fees imposed under administrative citation ordinances, parking violations, etc. (e.g., code enforcement fees, parking fines)
- A charge imposed as a condition of property development. (e.g., building permit fees)
- Assessments and property related fees. (e.g., sewer fees)

State Propositions by Number - continued

No. 42 (2002)

Transportation Congestion Improvement Act. Requires, effective July 1, 2003, existing revenues resulting from state sales and use taxes on the sale of motor vehicle fuel be used for transportation purposes as provided by law until June 30, 2008. Requires, effective July 1, 2008, existing revenues resulting from state sales and use taxes on the sale of motor vehicle fuel be used for public transit and mass transportation; city and county street and road repairs and improvements; and state highway improvements. Imposes the requirement for two-thirds of the Legislature to suspend or modify the percentage allocation of the revenues. ***Impact on Fontana: $363,481 received for FY 2002-03; $720,226 for FY 2005-06. FY 2003-04 & FY 2004-05 allocations previously suspended were repaid with interest in FY 2006-07 totaling $1.1 million. Received $1.6 million for FY 2008-09; $1.7 for FY 2009-10.***

No. 46 (1986)

Property Taxation. Provides a further exception to the 1% Proposition #13 limit - it is not applicable to bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978, by two-thirds of the votes cast by the voters voting on the proposition.

No. 47 (1986)

Allocation of Vehicle License Fee Taxes to Counties and Cities. Requires all revenues from taxes imposed pursuant to the Vehicle License Fee Law to be allocated to counties and cities on and after July 1 following its adoption, except fees on trailer coaches and mobile homes and the costs of collection and refunds.

TCRP: Prop 42 Allocations

- Five-year plan with $678 million per year of funding for 141 designated traffic congestion relief projects from gasoline sales tax revenue previously deposited in the state General Fund
- TCRP allocated remaining gasoline sales tax revenues as follows:
  - 20% to public transportation
  - 40% to transportation improvement projects funding the in state Transportation Improvement Program
  - 20% to county street and road improvements
  - 20% to city street and road improvements
- Essential allocation structure remained, although portions of the program were not funded in some years due to severe state General Fund deficits
- TCRP concluded in FY 2007-08 when funding for the 141 designated projects was completed
- Thereafter, all gasoline sales tax revenues were allocated on the 20/40/20/20 formula
- **Funds were effectively eliminated for FY 2010-11 with the signing of the Gas Tax Swap in March 2010 (ABx8 9)**

State Propositions by Number - continued

No. 49 (2002)

State Grants for Before and After School Programs. Increases state grant funds available for Before and After School Programs providing tutoring, homework assistance, and educational enrichment. Establishes priority for continued funding level for schools already receiving grants. Makes public elementary, middle and junior high schools, including charter schools, eligible for grants ranging from $50,000 to $75,000. Provides priority for additional funding for schools with predominantly low-income students. Declares that funding for before and after school programs shall be above Proposition 98 base funding, and at least $85 million for first year increasing to $550 million annually if state revenues grow. ***Impact on Fontana: Provides funding for After School Program, $3.8 million budgeted for FY 2021-22 and FY 2022-23***

No. 57 (2004)

California Economic Recovery Bond Act. A one-time Economic Recovery Bond of up to $15 billion to pay off the state's accumulated General Fund deficit as of June 30, 2004, and replace the $10.7 billion deficit-financing bonds authorized by the Legislature in 2003. The bond to be repaid through multi-step process that "freed up" a revenue stream dedicated solely to repayment of the bond. The "Triple Flip" diverts one-quarter cent of the sales tax from local governments to a special fund dedicated to the bond's repayment, the diversion of property taxes from school districts to local governments to offset their sales tax loss, and added General Fund payments to school districts to replace their diverted property taxes. ***Impact on Fontana: Approximately 25% of sales tax revenue was received twice a year, one-half in January and one-half in May, rather than on a monthly basis which negatively impacted cash flow. Triple Flip "unwind" occurred during FY 2015-16.***

No. 62 (1986)

Taxation. Local Governments and Districts. Enacts statutes regarding new or increased taxation by local governments and districts. Imposition of special taxes, defined as taxes for special purposes, will require approval by two-thirds of voters.

No. 98 (1988)

School Funding. Establishes a minimum annual funding level for K-12 schools and community colleges, constituting over 70 percent of total K-12 funding and about two-thirds of total community college funding. It includes complicated formulas that basically provide a guaranteed funding source that grows each year with the economy and the number of students which is funded through a combination of State General Fund and local property tax revenues. ***Impact on Fontana: Created need for ERAF shifts.***

State Propositions by Number - continued

No. 111 (1990)

Traffic Congestion Relief and Spending Limitation Act of 1990. Enacts a statewide traffic congestion relief program and updates the spending limit on state and local government to better reflect the needs of a growing California population. It provides new revenues to be used to reduce traffic congestion by building state highways, local streets and roads, and public mass transit facilities.

No. 172 (1993)

Local Public Safety Protection and Improvement Act of 1993. Establishes a permanent statewide half-cent sales tax for support of local public safety functions in cities and counties to partially replace the property taxes shifted from local agencies to local school districts as part of the 1993-94 state budget agreement. ***Impact on Fontana: Revenue of $1.5 million budgeted for FY 2020-21.***

No. 218 (1996)

Voter Approval for Local Government Taxes. Requires *all* local property-related fees to comply as follows: (1) No property owner's fee may be more than the cost to provide service to that property owner's land. (2) No fee may be charged for fire, police, ambulance, library service, or any other service widely available to the public. (3) No fee revenue may be used for any purpose other than providing the property-related service. (4) Fees may only be charged for services immediately available to property owners. Before adopting a new or increasing an existing property-related fee, information about the fee must be mailed to every property owner, reject the fee if a majority of the property owners protest in writing, and hold an election on the fee. ***Impact on Fontana: The City has conducted several Prop. 218 proceedings for revenues such as landscape and lighting assessments and sewer fees.***

Effects of Proposition 218

- Establishes clear Constitutional standard distinguishing locally imposed general taxes (majority voter requirement) from special taxes (super majority requirement)
- Provides citizens with the power to repeal taxes, assessments, fees and charges that are subject to Proposition 218
- Establishes a formal balloting procedure for the adoption of benefit assessments imposed on property
- Requires distinction between special benefits and general benefits regarding assessments
- Requires assessment of public property within an assessment district
- Places the burden of proof for demonstrating special benefit on the local agency imposing the property assessment
- Establishes new category of fees called "property-related fees" requiring new approval procedures and substantive provisions for those fees

Assembly Bills by Number

AB 8 (1979)
State law that allocates property tax revenues to local governments and schools.

AB 10 (2013)
Minimum Wage Increase. State law which increases the minimum wage on or after July 1, 2014, to not less than $9 per hour; and on or after January 1, 2016, to not less than $10 per hour. ***Impact on Fontana: Requires increase in wages for several part-time positions and creates compaction issues with other positions.***

AB 63 (2000)
Taxation Disclosure. Permits, under specified conditions, the disclosure of tax information to tax officials of any city until December 31, 2008. ***Impact on Fontana: Allows City staff to cross reference existing business license records with those of the Franchise Tax Board.***

AB 101 (2019)
Housing Development and Financing. Provides $2.5 billion in funding to address California's housing and homelessness crisis. Establishes incentives to encourage cities and counties to increase housing production, establishes a process for a court to determine that a city or county has complied with housing element law, and imposes penalties if cities and counties disregard the direction of a court and continue not to fulfill their responsibilities under housing element law.

AB 147 (2019)
Use Taxes and Collection. Expands the collection of millions in state sales and use taxes from out-of-state sales via the implementation of the landmark U.S. Supreme Court decision in *South Dakota v. Wayfair (2018).* ***Impact on Fontana: Positive impact on sales tax revenues.***

AB 213 (2019) *Currently held in the Legislature with educational efforts with administration continuing.*
VLF License Fee Adjustments. This measure would restore funding to approximately 140 cities that had annexed inhabited territory in reliance on previous financial incentives, then suffered significant fiscal harm when those funds were swept away due to the passage of SB 89 (2011). This bill also offers similar incentives to support future annexations of inhabited territory to improve services to affected residents consistent with state Local Formation Commission (LAFCO) policies. ***Impact on Fontana: $900,000 budgeted for FY 2020-21 to fund five (5) new police officer positions.***

Assembly Bills by Number - continued

AB 485 (2019)

Economic Development Subsidies. Requires local agencies, before approving an economic development subsidy of $100,000 or more for a warehouse distribution center, to provide detailed information related to the impacts of the proposed warehouse, hold annual public hearings and annually report on any granted subsidies.

AB 990 (1999)

Sales and Use Tax. Authorizes cities and counties to collect information from persons seeking to engage in the business of selling tangible personal property and to require that they provide their State Board of Equalization permit number. ***Impact on Fontana: Allows City staff to cross reference existing business license records with those of the Board of Equalization.***

AB 1234 (2005)

Compensation and Ethics Training of Local Officials. Rules governing compensation of local officials and requirement for biennial ethics training courses.

AB 1290 (1993)

Community Redevelopment Reform Act of 1993. Revised the definition of a blighted area and enacted numerous revisions in the Community Redevelopment Law, including the imposition of specified time limitations on redevelopment plans, the requirement of the adoption of implementation plans describing the goals and objectives of redevelopment agencies, and the inclusion of specified information on statements of indebtedness required to be filed by redevelopment agencies. ***Impact on Fontana: The City adopted AB 1290 limitations for all Redevelopment Project Areas on November 15, 1994.***

AB 1484 (2012)

AB X1 26 Cleanup/Enforceable Obligations. Expands the definition of "enforceable obligation" to include loans between the agency and the host city or county within two years of the date of creation of the redevelopment agency or within two years of the date of the creation of a project area if the loan is specific to that project area. Other loans may also be deemed enforceable obligations provided that the oversight board makes a finding that the loan was for legitimate redevelopment purposes. Other provisions clarify the functions of successor agencies and oversight boards. ***Impact on Fontana: Could allow reconsideration of Enforceable Obligations previously rejected by State Department of Finance.***

Assembly Bills by Number - continued

AB 1486 (2019)

Surplus Land. Intended to address California's shortage of affordable housing, clarifies and strengthens provisions in the Surplus Land Act that will promote the use of public land for affordable housing projects and includes penalties for noncompliance of 30% to 50% of the final sale price. ***Impact on Fontana: Unknown at this time.***

AB 1522 (2014)

Paid Sick Days for Part-Time Employees. Enacted the Healthy Workplaces, Healthy Families Act of 2014 to provide that an employee who, on or after July 1, 2015, works in California for 30 or more days within a year from the commencement of employment is entitled to paid sick days for prescribed purposes, to be accrued at a rate of no less than one hour for every 30 hours worked. ***The City of Fontana has adopted a policy to accrue 24 hours of paid sick leave annually for part-time employees, the cost of which will vary from year to year. The annual cost to the City is estimated at $150,000.***

AB 1600 (1987)

Developer Fees. Counties and cities can charge developer impact fees to pay for public works. ***The City of Fontana charges several developer fees enacted under AB 1600.***

AB 1602 (2005)

Supplemental VLF Amounts for Inhabited Annexations. Provided new allocations of Vehicle License Fee (VLF) revenues to cities to remedy the negative effects of certain provisions of the VLF for Property Tax swap of 2004. For cities that annex areas after August 5, 2004 (the date of the swap), this bill provided additional per capita allocation for each person residing in the annexed area at the time of annexation that continues into the future increasing by a growth factor. The per capita amount is derived by multiplying $50 times the growth in total VLF revenues from the most recent fiscal year since 2004-05, divided by the growth in population, approximately mirroring the overall annual change in VLF per capita revenues. ***Impact on Fontana: The City annexed 32 "islands" adding 14,000+ new residents. SB 89 (2011) eliminated this funding.***

AB 1768 (2002)

Education Revenue Augmentation Fund (ERAF) Shift. Required a shift of $75 million of tax increment statewide from redevelopment agencies to ERAF to meet the 2002-03 state budget shortfall. ***Impact on Fontana: One-year shift from Fontana RDA of $1.1 million.***

Mitigation Fee Act
AB 1600

- Fees imposed to mitigate the impact of the development on the community
- Fees must be expended for which they are charged
- Revenue deposited in separate dedicated capital facility account
- Requires annual report and findings with regard to unexpended portion

Assembly Bills by Number - continued

AB 2220 (2016)

City Elections by District. Authorizes the legislative body of a city to adopt an ordinance that requires the members of the legislative body to be elected by district or by district with an elective mayor without being required to submit the ordinance to the voters for approval. ***Impact on Fontana: Savings from holding a special election.***

AB 2928 (2000)

Comprehensive Transportation Funding Measure. Transfers $4.9 billion from a combination of General Fund and gasoline sales tax revenue to the Traffic Congestion Relief Fund (TCRF) by 2005-06 to fund 141 specific transportation projects over a six-year period. Due to the state's fiscal condition in the early 2000s, much of this funding was loaned to the General Fund. Later statutes extended the transfer through 2007-08 and specified repayment of prior-year loans. To date, $3.1 billion has been transferred, and payments on prior-year loans will likely be made into the next decade.

AB 3229 (1996)

Local Law Enforcement Supplemental Funding. Allocates $100 million annually for Citizens Option for Public Safety (COPS) program. ***Impact on Fontana: $380,000 revenue budgeted for FY 2021-22 and $400,000 for FY 2022-23 to partially fund part-time cadets and helicopter program.***

ABX1 26 (2011)

Redevelopment Agency Dissolution Act. Phases out the current tax increment funding mechanism for redevelopment agencies and returns property tax revenues to schools, special districts, cities and counties to help sustain their core functions. The failure of the legislative body of the city/county to enact a continuation ordinance to enable its redevelopment agency to continue normal operations on or before October 1, 2011, would lead to the dissolution of the RDA as of October 1, 2011. (see below for lawsuit information)

ABX1 27 (2011)

Redevelopment Agency Continuation Act. Allows redevelopment agencies to avoid dissolution by opting into the Voluntary Alternative Redevelopment Program (VARP). To qualify for the VARP, the sponsor community of an RDA must agree to pay its proportionate shares of $1.7 billion in FY 2011-12 and $400 million annually for subsequent years for redistribution locally. (see below for lawsuit information)

Assembly Bills by Number - continued

ABX4 26 (2009)

The California Redevelopment Association (CRA) filed a lawsuit challenging the constitutionality of both ABX1 27 and ABX1 26 because they violate Proposition 22 which was passed by the voters in 2010. On December 29, 2011, the California Supreme Court issued their decision declaring that ABX1 27 was invalid and that ABX1 26 was valid, and revised the effective dates and deadlines. ***Impact on Fontana: While the full impact is still unclear, no tax increment will be available in the future for projects.***

ABX8 6 (2010)

Supplemental Educational Revenue Augmentation Fund (SERAF). Required a two-year shift of $2.05 billion of tax increment statewide from redevelopment agencies to SERAF to meet the 2009-10 state budget shortfall. The California Redevelopment Association (CRA) filed a lawsuit challenging the constitutionality of the shift, but the Court ruled in favor of the State. ***Impact on Fontana: Year one shift from Fontana RDA of $33.5 million, year two shift of $6.9 million.***

ABX8 9 (2010)

Gas Tax SWAP. Repeals the state sales tax on gasoline; increases the excise tax on gasoline by 17.3 cents and adds annual index that is intended to ensure the new excise tax keeps pace with revenues expected from the sales tax on gas; and increase the sale tax on diesel by 1.75 percent and allocates 75 percent to local transit agencies and 25 percent to state transit programs. The excise tax on diesel is reduced from 18 cents to 13.6 cents. Sales tax revenues from diesel must go to transit funding. In FY 2010-11, the revenues would be allocated to (1) transportation debt service, (2) $54 million monthly set aside for future appropriation by the legislature, and (3) the remainder allocated 50% to State Transportation Improvement Program (STIP) and 50% evenly split between cities and counties using current HUTA formulas. Beginning in FY 2011-12, the revenues will be allocated to (1) transportation debt service and (2) the remainder allocated 44% to STIP, 12% to State Highway Operation and Protection Program (SHOPP), the state's highway safety improvement program, and 44% evenly split between cities and counties using current HUTA formulas. The law includes expressed legislative intent to fully replace the local streets and road funds cities and counties would have received under Proposition 42 state sales tax on gasoline with allocations from the new higher motor vehicle excise tax (HUTA) rate. ***Impact on Fontana: Unknown at this time.***

Assembly Bills by Number - continued

ABX8 5 (2010)
ABX8 14 (2010)

Payment Delays. Provides that, as a way to deal with anticipated cash flow problems, the State will defer the apportionment of certain revenues from the Highway Users Tax Account (HUTA) in the Transportation Tax Fund, thus deferring the transfer of these revenues to local agencies. Also provides that during the period of that deferral, local agencies receiving Prop 1B funds may borrow from those funds to pay for local street and road maintenance and operations. If the local agency borrow from its Prop 1B funds, must repay the borrowed funds with interest (computed at the current average rate of interest earned by the local agency on amounts currently on deposit) within the same fiscal year in which the funds were borrowed, and must use both the repaid Prop 1B funds and the resulting interest for Prop 1B projects. ***Impact on Fontana: Monthly HUTA payments for July 2010 through March 2011 of approximately $1.4 million were paid in April 2011. Proposition 22, passed in November 2010, disallows these delays in the future.***

Senate Bills by Number

SB 1 (2016)

Road Repair and Accountability Act of 2017. Addresses basic road maintenance, rehabilitation and critical safety needs on both the state highway and local streets and road system by increasing per gallon fuel excise taxes, increasing diesel fuel sales taxes and vehicle registration fees, and providing for inflationary adjustments to tax rates in future years. ***Impact on Fontana: Requires increase in wages for several part-time positions and creates compaction issues with other positions.***

The Road Repair and Accountability Act of 2017

Additional taxes:

- 12 cents per gallon on gasoline effective November 1, 2017 plus inflationary adjustments
- 20 cents per gallon on diesel fuel effective November 1, 2017 plus inflationary adjustments
- Additional annual vehicle registration tax of $25 to $175 based on market value of vehicle effective January 1, 2018
- Additional annual $100 vehicle registration tax on zero emissions vehicles models 2020 or later effective July 1, 2020

For maintenance and rehabilitation:

- $1.5 billion annually for state highway system
- $1.5 billion annual for local streets and roads
- $200 million for State-Local-Partnership Program for existing and aspiring self-help jurisdictions
- $100 million for active transportation programs

Requires transparency from local agencies on what projects they fund with new revenues. Cities and counties required to send list to California Transportation Commission (CTC), before and after expenditure, of the projects proposed to be funded.

- Lists must be adopted as part of the jurisdiction's budget and include description and location of project, proposed schedule of completion, and estimated useful life of the project
- Lists must be submitted to receive funds, but can be changed to adapt to local needs as long as changes are consistent with bill requirements
- Contains local agency maintenance of effort (MOE) requirement

Senate Bills by Number - continued

SB 2 (2017)
Building Homes and Jobs Act. Imposes a fee of $75 to be paid at the time of the recording of every real estate instrument with a portion of the revenues made available to the Department of Housing and Community Development (HCD) to assist persons experiencing or at risk of homelessness and a portion provided to local governments to support affordable housing, home ownership opportunities and other housing-related programs. ***Impact on Fontana: 2019 allocation to Fontana of $625,000.***

SB 3 (2016)
Minimum Wage Increase. State law which increases the minimum wage on or after January 1, 2017, to not less than $10.50 per hour; on or after January 1, 2018, to not less than $11 per hour; on or after January 1, 2019, to not less than $12 per hour; on or after January 1, 2020, to not less than $13 per hour; on or after January 1, 2021, to not less than $14 per hour; on or after January 1, 2022, to not less than $15 per hour. ***Impact on Fontana: Requires increase in wages for several part-time positions and creates compaction issues with other positions.***

SB 89 (2011)
Vehicle License Fee Shift. Effective July 1, 2011, shifts all City VLF revenues to fund law enforcement grants that previously had been paid by a temporary state tax and, prior to that, by the state general fund. ***Impact on Fontana: Loss of per capita VLF estimated at $670,000 annually and special allocation for newly incorporated annexations estimated at $790,000 annually.***

SB 90 (1972)
Property Tax Relief Act. Limits the ability of local agencies and school districts to levy taxes. To offset these limitations, the Legislature declared its intent to reimburse local agencies and school districts for the costs of new programs or increased levels of service mandated by state government. ***Impact on Fontana: The FY 2020-21 budget includes revenues of $100,000 for mandated cost reimbursement although the actual amount received each year varies since the State does not consistently fund the claims.***

SB 211 (2001)
Redevelopment Indebtedness. Allows redevelopment agencies to eliminate the time for incurring indebtedness for redevelopment plans adopted prior to 1994, but makes them subject to statutory tax sharing. ***Impact on Fontana: The City eliminated the deadline to incur indebtedness and triggered the statutory tax sharing in the North Fontana Project Area in 2003, and in the Sierra Corridor Project Area in 2007.***

Senate Bills by Number - continued

SB 1029 (2016)

CDIAC Data Collection and Reporting Processes. Requires that the report of proposed issuance of debt submitted to the California Debt and Investment Advisory Commission (CDIAC) include a certification by the issuer that it has adopted local debt policies, which include specified provisions concerning the use of debt and that the contemplated debt issuance is consistent with those debt policies. Also requires state or local agency to submit an annual report for any issue of debt for which it has submitted a report of final sale on or after January 21, 2017, to include specified information about debt issued and outstanding, and the use of proceeds from debt during the reporting period. ***The Fontana City Council adopted the Debt Management Policy on June 13, 2017.***

SB 1045 (2003)

ERAF II. Required redevelopment agencies statewide to shift $135 million to ERAF to reduce the amount of State funding for schools for 2003-04. ***Impact on Fontana: One-year shift from Fontana RDA of $2.0 million.***

SB 1096 (2004)

ERAF III. Local governments agreed to a two-year property tax reduction (2004-05 and 2005-06) and shift of $1.3 billion per year to the State in exchange for support of Proposition 1A, a voter-approved ballot measure that offers protection to local governments from future state revenue losses. Also required redevelopment agencies statewide to shift $250 million for 2004-05 and $250 million for 2005-06 to ERAF. ***Impact on Fontana: Reduction in General Fund property tax of approximately $2 million (two-year impact) and two-year shift from Fontana RDA of $8.6 million.***

SB 1135 (1993)

Education Revenue Augmentation Fund (ERAF) Shifts. Together with SB 617 and SB 844, required payments from redevelopment agencies for the 1992-93, 1993-94 and 1994-95 fiscal years to the state to meet its obligations to fund education at specified levels under Proposition 98. Three-year shift of $330 million. ***Impact to Fontana: Three-year shift from Fontana RDA of $4.9 million.***

Other Legislation

Improvement Bond Act of 1915 (1915)

One of the traditional benefit assessment laws that pay for public works with assessment bonds. ***The City issued Fontana Gateway Assessment District No. 89-1 Limited Obligation Bonds under this Act in 1990; the bonds were paid off in March 2008.***

Landscaping and Lighting Act of 1972 (1972)

Local governments levy benefit assessments to pay for public works and public services. ***The City has five landscaping and lighting districts formed under this Act.***

Brown Act (1953)

Open meeting law for local governments. Enacted to safeguard the public's ability to obtain access to and participate in local government meetings and deliberations.

California Environmental Quality Act (1970)

California Environmental Quality Act. Requires public agencies to consider the environmental effects of development projects.

Measure I (1989)

Traffic Congestion Relief. Approved by San Bernardino County voters in November 1989, authorizes the San Bernardino County Transportation Authority to impose a one-half of one percent sales tax applicable in the incorporated and unincorporated territory of the County of San Bernardino for a period not to exceed twenty years. San Bernardino Associated Governments (SANBAG), acting as the Authority, is authorized to administer the programs described in the Measure. Revenue from the tax can only be used for transportation improvement and traffic management programs authorized in the Expenditure Plan. In November 2004, San Bernardino County voters overwhelming voted to continue Measure I for an additional 30 years beyond its expiration date in 2010. ***Impact on Fontana: For the first 14 years, the tax has provided more than $16 million for Fontana's streets and roads. Additional Measure I funds totaling $768 million have been pooled by all of the cities and unincorporated areas in the valley to support freeway improvements, Metrolink trains, Omnitrans subsidies for elderly and disabled riders, major streets that serve as transportation arteries, ridesharing programs, landscaping and traffic management. FY 2021-22 budget includes Measure I revenues of $3.7 million and FY2022-23 budget includes $3.5 million.***

Measure C (2006)

School Bonds. In June 2006, voters in the Fontana Unified School District (FUSD) approved $275 million general obligation bonds to build new schools and modernize or repair existing schools. The bond will pay for 13 new schools by imposing a tax of $59.90 per year for every $100,000 of a home's assessed value for the next 20 years.

Other Legislation - continued

Mello-Roos Community Facilities Act (1982)

Mello-Roos Community Facilities Act. Allows local agencies to levy special taxes to pay for public works and some public services. ***The City of Fontana has formed several CFDs to fund infrastructure and services.***

Public Records Act (1958)

Requires public access to public records with limited exceptions.

Quimby Act (1975)

Authorizes cities and counties to pass ordinances requiring that developers set aside land, donate conservation easements, or pay fees for park improvements. Revenues generated through the Quimby Act cannot be used for the operation and maintenance of park facilities.

Uniform Public Construction Cost Accounting Act (1983)

Allows local agencies to use alternative bidding procedures when they hire contractors to perform public works projects. Specifically, projects of $30,000 or less may be performed by the agency's own workforce, negotiated contract or purchase order; and projects of $175,000 or less may be contracted by informal procedures as set forth in the statute. ***The City of Fontana adopted the Act in June 2009.***

Community Facilities Districts

- May be used to finance the purchase, construction, improvement, expansion or rehabilitation of any real or tangible property with an estimated useful life of five or more years
- Subject to certain restrictions, may also finance services including
- Tax levied by ordinance approved by a two-thirds vote of the registered voters living within the district
- If fewer than 12 registered voters, by landowner vote
- Taxes adjusted annually by resolution
- Taxes collected two a year along with property tax and subject to the same penalties and foreclosure procedures

AB	Assembly Bill
ABC	Alcohol Beverage Commission
ADA	American Disabilities Act
ADDI	American Dream Down Payment Assistance Initiative
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
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
SANBAG	San Bernardino Associated Governments
SANCATT	San Bernardino County Auto Theft Task Force
SB	Senate Bill
SBCFCD	San Bernardino County Flood Control District
SBCTA	San Bernardino County Transportation Authority
SBOE	State Board of Equalization
SBPEA	San Bernardino Public Employees Association
SCAG	Southern California Association of Governments
SCE	Southern California Edison

SCMAF	Southern California Municipal Athletic Federation
SEMS	Standardized Emergency Management System
SERAF	Supplemental Education Revenue Augmentation Fund
SLESF	Supplemental Law Enforcement Services Fund
STP	State Transportation Program
TCAC	Tax Credit Allocation Committee
TOT	Transient Occupancy Tax
UAL	Unfunded Accrued Liability
UPS	Uninterrupted Power System
UUT	Utility Users Tax
VCP	Vitrified Clay Pipe
VLF	Vehicle License Fee

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.

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.

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.

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.

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.

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.

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.

- Resolution of the City Council of the City of Fontana adopting the City's operating budget for the Fiscal Years 2021/2022 and 2022/2023.
- Resolution of the City Council of the City of Fontana establishing an appropriations limit of $309,774,607 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2021/2022.
- Resolution of the City Council of the City of Fontana adopting the Fiscal Years 2021/2022 – 2027/2028 Capital Improvement Program.
- Resolution of the Fontana Fire Protection District adopting the District's operating budget for Fiscal Years 2021/2022 and 2022/2023.
- Resolution of the Fontana Fire Protection District establishing an appropriations limit of $160,624,502 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2021/2022.
- Resolution of the Fontana Housing Authority adopting the Authority's operating budget for Fiscal Years 2021/2022 and 2022/2023.
- Resolution of the Fontana Community Foundation adopting the Foundation's operating budget for Fiscal Years 2021/2022 and 2022/2023.

RESOLUTION NO. 2021 - 042

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA ADOPTING THE CITY'S OPERATING BUDGET FOR THE FISCAL YEARS 2021/2022 AND 2022/2023

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 2021/2022 and 2022/2023, submitted by the City Manager to the City Council, is herewith adopted for the City of Fontana for the Fiscal Years 2021/2022 and 2022/2023.

NOW, THEREFORE, be it also resolved, that the 2021/2022 and 2022/2023 Operating Budget Appropriations are as follows:

	2021/2022	**2022/2023**
General Fund	$110,031,890	$113,617,710
Other General Funds	23,017,430	22,770,300
Special Revenue Funds	38,716,890	39,658,760
Debt Service Funds	3,136,720	3,132,890
Capital Project Funds	14,886,300	4,491,480
Enterprise Funds	28,570,240	23,855,210
Internal Service Fund	7,210,870	4,061,630
Total Operating Budget	$225,570,340	$211,587,980

APPROVED AND ADOPTED this 8th day of June, 2021.

READ AND APPROVED AS TO LEGAL FORM:

/s/Ruben Duran
City Attorney

RESOLUTION NO. 2021 - 042

I, Tonia Lewis, 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 8th day of June, 2021 by the following vote to wit:

AYES: Mayor Warren, Mayor Pro Tem Cothran, Council Members Garcia, Roberts, and Sandoval.
NOES:
ABSENT:

/s/Tonya Lewis
City Clerk of the City of Fontana

/s/Aquanetta Warren
Mayor of the City of Fontana

ATTEST:

/s/Tonya Lewis
City Clerk

RESOLUTION NO. 2021 - 043

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA ESTABLISHING AN APPROPRIATIONS LIMIT OF $309,774,607 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2021/2022

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 2021/2022, and

WHEREAS, the City of Fontana has determined that said appropriations limit for Fiscal Years 2021/2022 be established in the amount of $309,774,607, calculated using the growth factor in the California Per Capita Income and change in population within the City of Fontana.

NOW, THEREFORE, be it resolved, determined, and ordered by the City Council of the City of Fontana that said appropriations limit herein established may be changed as deemed necessary by resolution of the City Council.

APPROVED AND ADOPTED this 8th day of June, 2021.

READ AND APPROVED AS TO LEGAL FORM:

/s/Ruben Duran
City Attorney

RESOLUTION NO. 2021 - 043

I, Tonia Lewis, 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 8th day of June, 2021, by the following vote to-wit:

AYES: Mayor Warren, Mayor Pro Tem Cothran, Council Members Garcia, Roberts, and Sandoval.
NOES:
ABSENT:

/s/Tonia Lewis
City Clerk of the City of Fontana

/s/Aquanetta Warren
Mayor of the City of Fontana

ATTEST:

/s/Tonia Lewis
City Clerk

RESOLUTION NO. 2021 – 041

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA, CALIFORNIA ADOPTING THE FISCAL YEARS 2021/2022 - 2027/2028 CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the Planning Commission has conducted a public hearing on the FY 2021/2022 through 2027/2028 Capital Improvement Program (CIP) and determined the CIP to be in conformance with the City's General Plan; and

WHEREAS, the City Council has conducted a public hearing on the CIP and Future CIP projects, received input from City boards and commissions, and the general public and others; and

WHEREAS, the FY 2021/2022 and 2022/2023 Fiscal Year Budget includes funding of FY 2021/2022 and 2022/2023 CIP projects.

NOW, THEREFORE, be it resolved, determined, and ordered by the City Council of the City of Fontana that the FY 2021/2022 and 2022/2023 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 2021/2022 through 2027/2028 Capital Improvement Program must be authorized only upon recommendation of the City Manager and approval by the City Council; and, that any changes to CIP amounts exceeding ten percent of the original cost estimate will require approval of the City Council as recommended by the City Manager.

APPROVED AND ADOPTED this 8th day of June, 2021.

READ AND APPROVED AS TO LEGAL FORM:

/s/Ruben Duran
City Attorney

RESOLUTION NO. 2021 – 041

I, Tonia Lewis, 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 8th day of June, 2021, by the following vote to-wit:

AYES: Mayor Warren, Mayor Pro Tem Cothran, Council Members Garcia, Roberts, and Sandoval.
NOES:
ABSENT:

/s/Tonia Lewis
City Clerk of the City of Fontana

/s/Acquanetta Warren
Mayor of the City of Fontana

ATTEST:

/s/Tonia Lewis
City Clerk of the City of Fontana

RESOLUTION NO. FFD 2021 - 002

A RESOLUTION OF THE FONTANA FIRE PROTECTION DISTRICT ADOPTING THE DISTRICT'S OPERATING BUDGET FOR THE FISCAL YEARS 2021/2022 AND 2022/2023

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 2021/2022 and 2022/2023, 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 2021/2022 and 2022/2023.

NOW, THEREFORE, be it also resolved, that the 2021/2022 and 2022/2023 Operating Budget Appropriations are as follows:

	2021/2022	**2022/2023**
Special Revenue Funds	$43,182,370	$44,934,780
Capital Project Funds	7,339,400	42,900
Total Operating Budget	$50,521,770	$44,977,680

APPROVED AND ADOPTED this 8th day of June, 2021.

READ AND APPROVED AS TO LEGAL FORM:

_____
General Counsel

I, Tonia Lewis, 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 8th day of June, 2021, by the following vote to-wit:

AYES: President Cothran, Vice President Garcia, Commissioners Warren, Roberts, and Sandoval.
NOES:
ABSENT:

/s/Tonia Lewis
Clerk of the Fontana Fire Protection District

ATTEST:

/s/Phillip Cothran
President of the Fontana Fire Protection District

/s/Tonia Lewis
Clerk of the Fontana Fire Protection District

RESOLUTION NO. FFD 2021 - 002

A RESOLUTION OF THE FONTANA FIRE PROTECTION DISTRICT ESTABLISHING AN APPROPRIATIONS LIMIT OF $160,624,502 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2021/2022

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 2021/2022, and

WHEREAS, the Fontana Fire Protection District has determined that said appropriations limit for Fiscal Years 2021/2022 be established in the amount of $160,624,502, calculated using the growth factor in the California Per Capita Income and change in population within the City of Fontana.

NOW, THEREFORE, be it resolved, determined, and ordered by the Fontana Fire Protection District that said appropriations limit herein established may be changed as deemed necessary by resolution of the City Council.

APPROVED AND ADOPTED this 8th day of June, 2021.

READ AND APPROVED AS TO LEGAL FORM:

/s/Ruben Duran
General Counsel

RESOLUTION NO. FFD 2021 - 002

I, Tonia Lewis, 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 8th day of June, 2021, by the following vote to-wit:

AYES: President Cothran, Vice President Garcia, Commissioners Warren, Roberts, and Sandoval.
NOES:
ABSENT:

/s/Tonia Lewis
Clerk of the Fontana Fire Protection District

/s/Phillip Cothran
President of the Fontana Fire Protection District

ATTEST:

/s/Tonia Lewis
Clerk of the Fontana Fire Protection District

RESOLUTION NO. FHA 2021 - 002

A RESOLUTION OF THE FONTANA HOUSING AUTHORITY ADOPTING THE AUTHORITY'S OPERATING BUDGET FOR THE FISCAL YEARS 2021/2022 AND 2022/2023

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 2021/2022 and 2022/2023, submitted by the Executive Director, is hereby adopted.

NOW, THEREFORE, be it also resolved, that the 2021/2022 and 2022/2023 Operating Budget Appropriations are as follows:

	2021/2022	**2022/2023**
Special Revenue Funds	$573,310	$583,890
Capital Project Funds	336,950	330,450
Total Operating Budget	$910,260	$914,340

APPROVED AND ADOPTED this 8th day of June, 2021.

READ AND APPROVED AS TO LEGAL FORM:

/s/Ruben Duran
General Counsel

I, Tonia Lewis, 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 8th day of June, 2021, by the following vote to-wit:

AYES: Chairperson Sandoval, Vice Chairperson Garcia, Authority Members Warren, Roberts and Cothran
NOES:
ABSENT:

/s/Tonya Lewis
Secretary of the Fontana Housing Authority

ATTEST:

/s/Jesse Sandoval
Chairperson of the Fontana Housing Authority

/s/Tonya Lewis
Clerk of the Fontana Housing Authority

RESOLUTION NO. FCF 2021 - 002

A RESOLUTION OF THE FONTANA COMMUNITY FOUNDATION ADOPTING THE FOUNDATION'S OPERATING BUDGET FOR THE FISCAL YEARS 2021/2022 AND 2022/2023

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 2021/2022 and 2022/2023, 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 2021/2022 and 2022/2023.

NOW, THEREFORE, be it also resolved, that the 2021/2022 and 2022/2023 Operating Budget Appropriations are as follows:

	2021/2022	**2022/2023**
Fontana Community Foundation	$500	$500

APPROVED AND ADOPTED this 8th day of June, 2021.

READ AND APPROVED AS TO LEGAL FORM:

/s/Ruben Duran
General Counsel

I, Tonia Lewis, 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 8th day of June, 2021, by the following vote to-wit:

AYES: Chairperson Warren, Board Members Cothran, Roberts, and Sandoval.
NOES:
ABSENT:

/s/Tonia Lewis
Clerk of the Fontana Community Foundation

ATTEST:

/s/Aquanetta Warren
Chairperson of the Fontana Community Foundation

/s/Tonia Lewis
Clerk of the Fontana Community Foundation