

*Fiscal Year 2006/2007*

*“Fontana, A City of Action”*

*Adopted*

# Operating Budget Detail

- ◆ General Fund
- ◆ Other City Funds
- ◆ Housing Authority
- ◆ Redevelopment Agency



City of Fontana

# *List of Principal Officials*

## Elected Officials

Mark N. Nuaimi ..... Mayor  
John B. Roberts ..... Mayor Pro Tempore  
Janice Rutherford ..... Council Member  
Frank Scialdone ..... Council Member  
Acquanetta Warren ..... Council Member  
Janet Koehler-Brooks ..... City Treasurer  
Beatrice Watson ..... City Clerk

## Administrative Staff

Kenneth R. Hunt ..... City Manager  
Debbie M. Brazill ..... Deputy City Manager – Development Services  
David R. Edgar ..... Deputy City Manager – Administrative Services  
Curtis Aaron ..... Director of Public Works  
Raymond Bragg ..... Director of Redevelopment and Special Projects  
Larry Clark ..... Police Chief  
Ken Herron ..... Director of Community Services  
Linda S. Nunn ..... Bureau of Records and Elections Manager  
Edward Raya ..... Director of Human Resources  
Ricardo Sandoval ..... Director of Engineering  
Andy Shipper ..... Director of Building and Code Compliance  
Lisa A. Strong ..... Director of Management Services  
Dennis Vlasich ..... Director of Information Technology  
Don Williams ..... Director of Community Development



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## *Users' Guide to the Operating Budget Detail*

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

1. Operating Budget
2. **Operating Budget Detail**
3. Seven-Year Capital Improvement Program
4. City-Wide Cost Allocation Plan (Available for review 120 days after budget adoption)

The information contained in the Operating Budget Detail document is the end product of a thorough financial review performed through the combined efforts of staff within the City, the Redevelopment Agency and the Housing Authority.

### *Operating Budget Detail*

The Operating Budget Detail is comprised of the following Sections:

1. General Fund
2. Other Funds
3. Redevelopment Agency
4. Housing Authority

The Operating Budget Detail provides line item object code detail in support of the operating budget division and department summaries. Planned expenditures within each divisional category are summarized in each line item. Budgets are broken down to the program level and are listed in account number order with a Supplemental Note for selected operating accounts. Historical information is prepared at a detailed object code level for comparison purposes.

## *Definition of Budget Account Descriptions*

### *Personnel Expenditures*

**This classification includes all expenditures made as compensation for services rendered by City employees and officials.**

Full-Time Employees -	Regular compensation paid to employees classified as full-time staff. Amount includes special pay categories for longevity and bilingual.
Part-Time Employees -	Regular compensation paid to employees classified as part-time staff.
Annual Leave Pay -	A budgeted value, based upon historical trends, for partial payment of the value of accumulated leave time. The eligible pay amounts are determined by employment contracts.
Overtime -	Compensation paid for all overtime hours worked in excess of 40 hours per week.
PERS Retirement -	Contributions made by the City and by employees who are members of the Public Employees Retirement System (PERS).
Cafeteria Benefit Plan -	The City's contribution towards an employee's health, dental and other insurance.
FICA -	The City's contribution for FICA costs for employees with a start date after 1986.
Workers' Compensation -	Costs related to the City's self-insurance plan for Workers' Compensation.

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## *Operating Expenditures*

**Expenditures for the purchase of materials, supplies maintenance of equipment, phone, utility costs and training.**

Departmental -	Expenditures for the purchase of consumable items and professional membership dues used in the operation of offices. Expenditures include supplies, publications, printing and software.
Advertising -	Legal, classified, display and other advertising through newspaper and other communications media.
Uniform Supplies -	Rental or purchase of City uniforms, safety equipment, badges and patches.
Equipment Under \$5,000 -	Equipment, furniture and fixtures having a per unit cost less than \$5,000.
Donation Expense -	Items purchased with donations given to the City.
Conference and Training -	Includes registration fees and related expenditures for attending training seminars and organizational development workshops.
Communications -	Telephone, facsimile, Federal Express and postage use charges. The budgets have been consolidated with utilities in the Public Works Department budget.
Utilities -	Payments made to utility companies for gas, water, electricity and wastewater treatment. These costs have been consolidated in the Public Works Department budget.
Rents and Leases -	Rental and lease of real property and equipment including land, buildings, equipment, machinery, vehicles and office equipment.

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*Operating Expenditures Continued:*

Equipment Maintenance -	Includes parts, service and maintenance contracts to repair and maintain machinery, equipment, furniture and fixtures.
Automotive Parts -	Purchase of automotive parts for replacement and repair in the City's fleet.
Fuel and Oil -	Fuel and oil costs to keep the City's fleet operational.
Tires and Tubes -	Costs related to the purchase of tires and tubes for the City's fleet.
Insurance Settlements -	The costs related to insurance settlements for the City's self-insured liabilities.
Rehabilitation Grants -	Grants made to persons or families of low or moderate income.
Subsidies to Low/Mod -	Subsidies pursuant to Section 33334.2 and 33487 of the Health and Safety Code.
Principal and Interest -	Debt service expenditures made during the course of the year.
Depreciation -	Allocation of the estimated cost of use over the useful life of a fixed asset.
Contribution to RDA -	Interagency transfers from the City of Fontana to the Fontana Redevelopment Agency.
Cost of Issuance -	Up-front debt service and administration costs related to issuance of bonds and certificates of participation.

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## *Contractual Expenditures*

**Professional service amount paid by contract and/or agreement with professional service firms for consulting and other professional services.**

Legal Services -	Contracts for legal services performed by attorneys.
Accounting and Auditing -	Contracts for accounting and auditing performed by accountants, auditors and accounting firms.
Engineering -	Contracts for engineering services performed by engineers and engineering firms.
Plan Check -	Contracts for plan check services.
Inspection -	Contracts for inspection services.
Construction Contracts -	Contracts for construction services.
Other Prof. Services -	Contracts for special services not categorized by a specific object code elsewhere.
Class Instruction -	Contracts for recreation class instructors.
Security Services -	Contracts for security services for recreation facility rentals.
Officiating Services -	Contracts for recreation sports officials.
Excursions -	Contracts for excursion services.
Plan Survey and Design -	Contracts for plan survey and design services.

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*Internal Services Expenditures*

**These funds account for the financing of goods and services by one City department or agency to other departments or agencies on a cost-reimbursement basis. The 2006/2007 Operating Budget includes internal service expenditures for Fleet and Risk Liability.**

*Capital Outlay Expenditures*

**The purchase of assets of a tangible nature, with a life expectancy of one year or longer and a minimum value over \$5,000.**

- Land and Buildings - Includes land, rights-of-way, freestanding structures and storage buildings.
- Vehicles/Rolling Stock - Includes automobiles, trucks, motorcycles, street sweepers, etc.
- Maint. and Testing Equip. - Includes maintenance and testing equipment such as pumps, saws, paint machines, blowers, etc.
- Office Equipment/Furn. - Includes office equipment and furniture that meets the above capital criteria.