

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

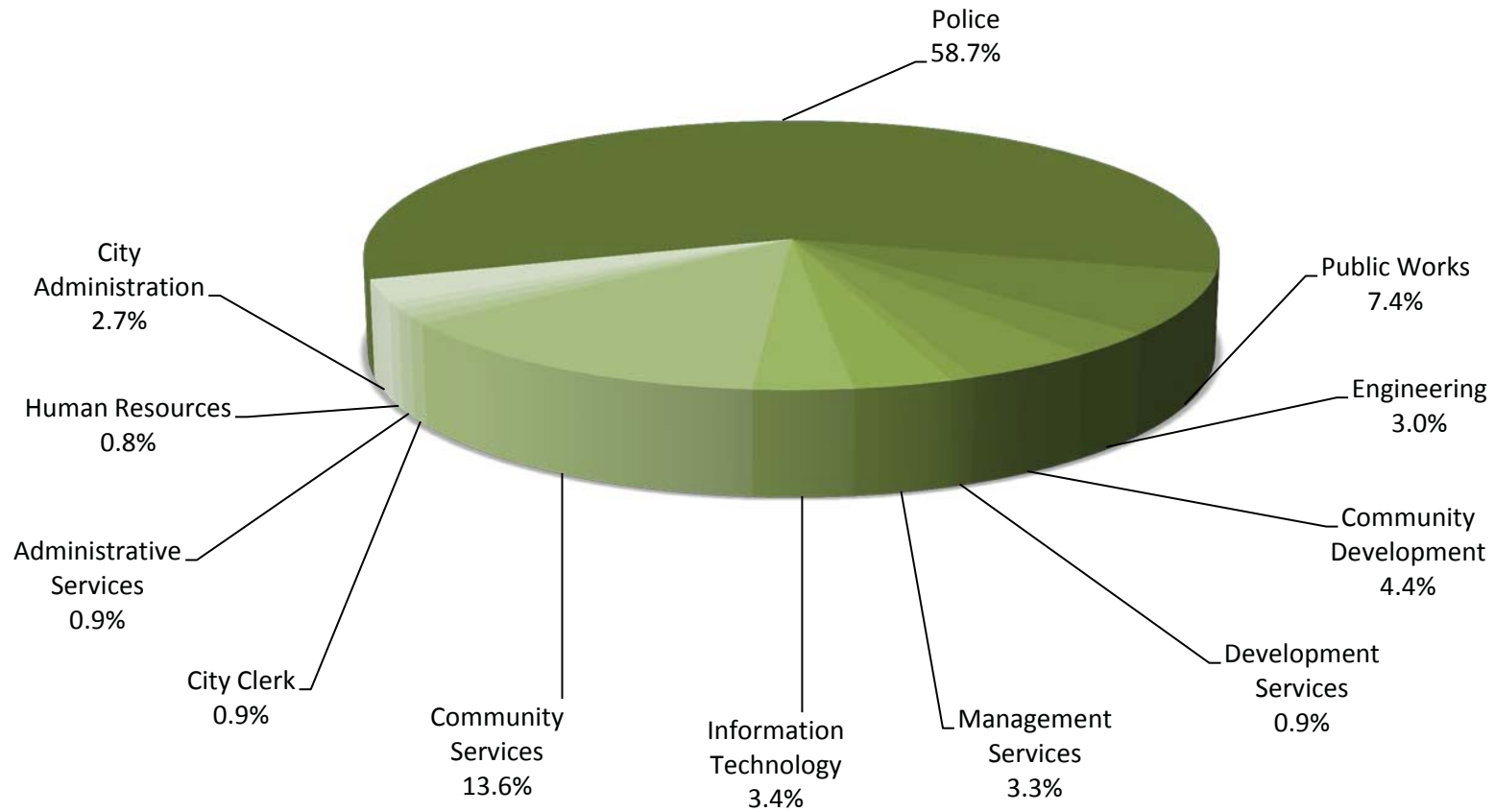
Expenditures by Category – All Entities – Chart

Total Expenditures – All Entities

Fund Expenditure Summary – All Entities

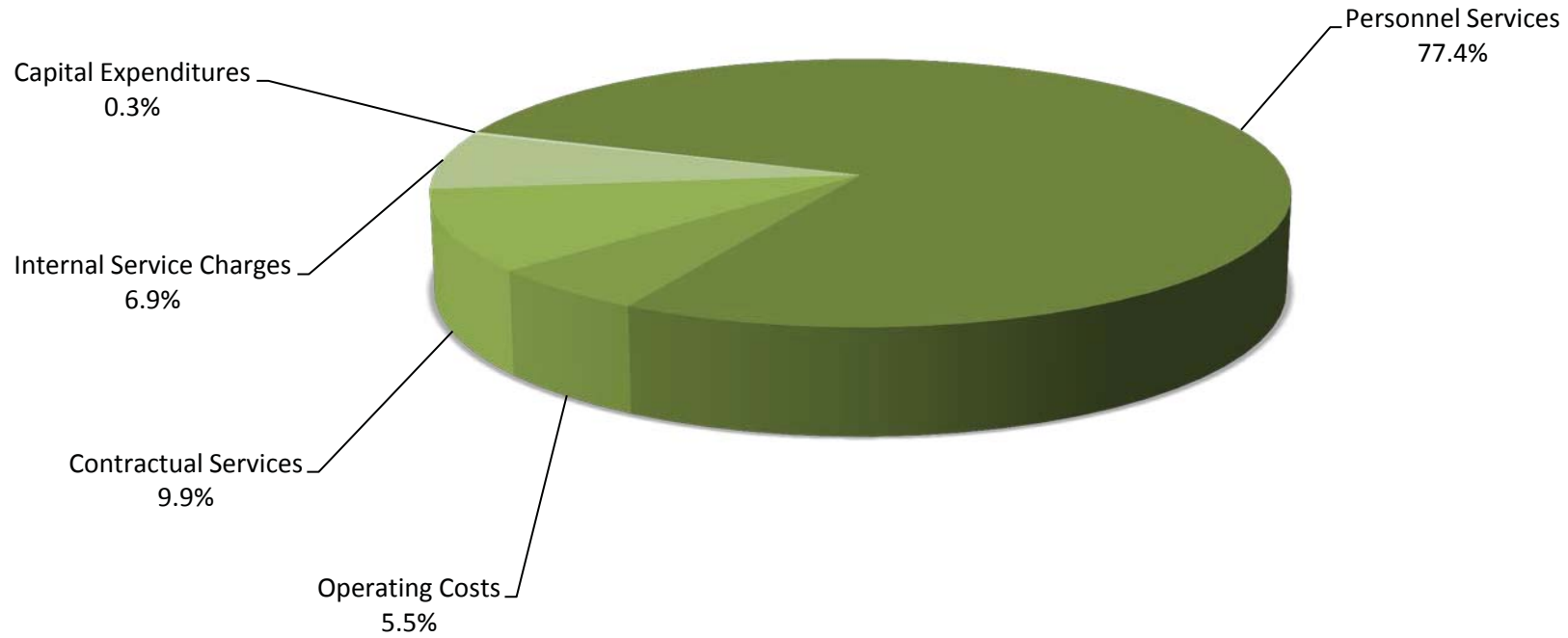
General Fund Expenditures

By Department
\$79,139,940



General Fund Expenditures

By Category
\$79,139,940



Explanation of General Fund Expenditure Categories

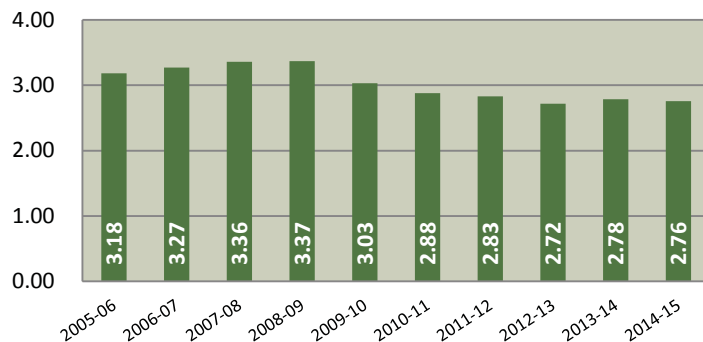
Personnel Services

Personnel services account for the largest share of General Fund dollars: \$61.3 million (438.10 FTEs) or 77.4% of the total FY 2014-15 General Fund budget. This represents an increase of 0.8% from the current year adjusted budget. Total personnel cost for all city entities is \$80.5 million (562 FTEs), 42.0% of the total overall budget. No new positions were added in the FY 2014-15 budget.

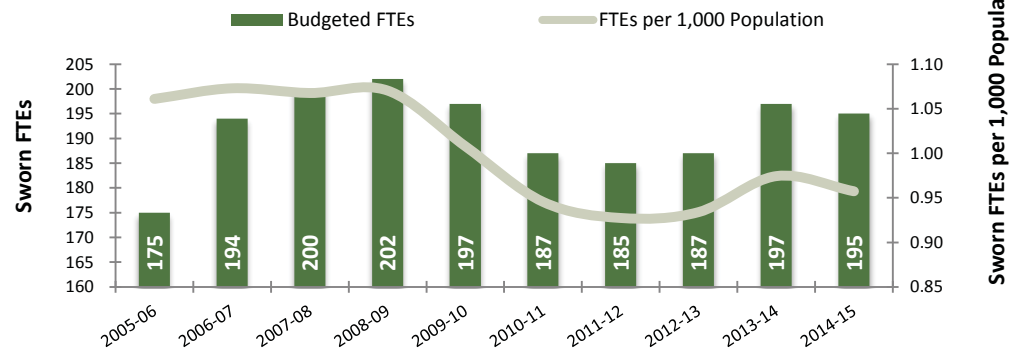
The contracts for all six bargaining groups will expire on June 30, 2014. Negotiations have started, but results will not be available for inclusion in the FY 2014-15 budget. Any changes will be included with the First Quarter Budget Review in October 2014.

The personnel services budget includes an attrition factor of \$500,000, representing anticipated vacancy savings to be achieved during the fiscal year. This amount is included as a negative expenditure budget item in the Police Department, but is intended to recognize savings across all City departments.

**Full-Time Positions
Per Thousand Population
Ten-Year History**



**Sworn Police Staffing Levels
Ten-Year History**



Expenditures

Fiscal Year 2014/2015

Operating Expenditures

The Operating Expenditure category includes such items as departmental expense, rents and leases, advertising, utilities and conferences and meetings. Total Operating Expenditures for all city entities is projected at \$21.2 million representing 11.1% of the total budget. This amount is about the same as the current year adopted budget.

General Fund Operating Expenditures, proposed at \$4.3 million, represent 5.5% of the total proposed General Fund budget. This amount reflects a 1.2% increase from the current year adopted budget, and 11.0% less than the current year adjusted budget.

Contractual Services

This category includes various professional services including legal, accounting and recreation class instructors. Total Contractual Services for all city entities is projected at \$56.5 million which is 29.5% of the total budget. This amount is 12.2% more than the current year adopted budget.

General Fund Contractual Services are proposed at \$7.8 million, 3.3% more than the current year adopted budget and 2.9% less than the current year adjusted budget. This category makes up approximately 9.9% of the proposed General Fund budget.

Internal Service Charges

Internal Service Charges include vehicle maintenance and risk liability charges. Total Internal Service Charges for all city entities is projected at \$7.5 million representing 3.9% of the total budget. This amount is 8.7% more than the current year adopted budget.

General Fund Internal Service Charges are proposed at \$5.4 million or 6.9% of the General Fund Budget. This is an increase of 9.7% over the current year adopted and adjusted budgets.

Capital Expenditures

This category captures all of the costs of the major categories of fixed assets. Total Capital Expenditures for all city entities is projected at \$16.7 million or 8.7% of the total budget. This amount is 37.7% more than the current year adopted budget. Because of the large dollar amounts involved, major capital projects funded by the General Fund are recorded as an operating

Expenditures

Fiscal Year 2014/2015

transfer to the Capital Reinvestment Fund #601 with the expenditures recorded in that fund so as not to skew annual General Fund expenditures. However, some minor capital expenditures are accounted for within the General Fund.

The proposed General Fund Budget includes \$283,000 in Capital Expenditures representing 0.4% of the General Fund Budget representing costs associated with Weed Abatement activities.

Debt Service

This category includes all costs related to the payment of debt obligations including principal and interest. Total Debt Service for all city entities is projected at \$5.5 million which is 2.9% of the total budget. This amount is the same as the current year adopted budget.

To Other Agencies

This category includes transfers between entities. The total for all city entities is projected at \$3.6 million which is 1.9% of the total budget and is primarily related to cost allocation paid to the General Fund from the other entities. This amount is 2.6% less than the current year adopted budget.

Project Expenditures

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

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

Internal Service Charges

Vehicle Maintenance Charges

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

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

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

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

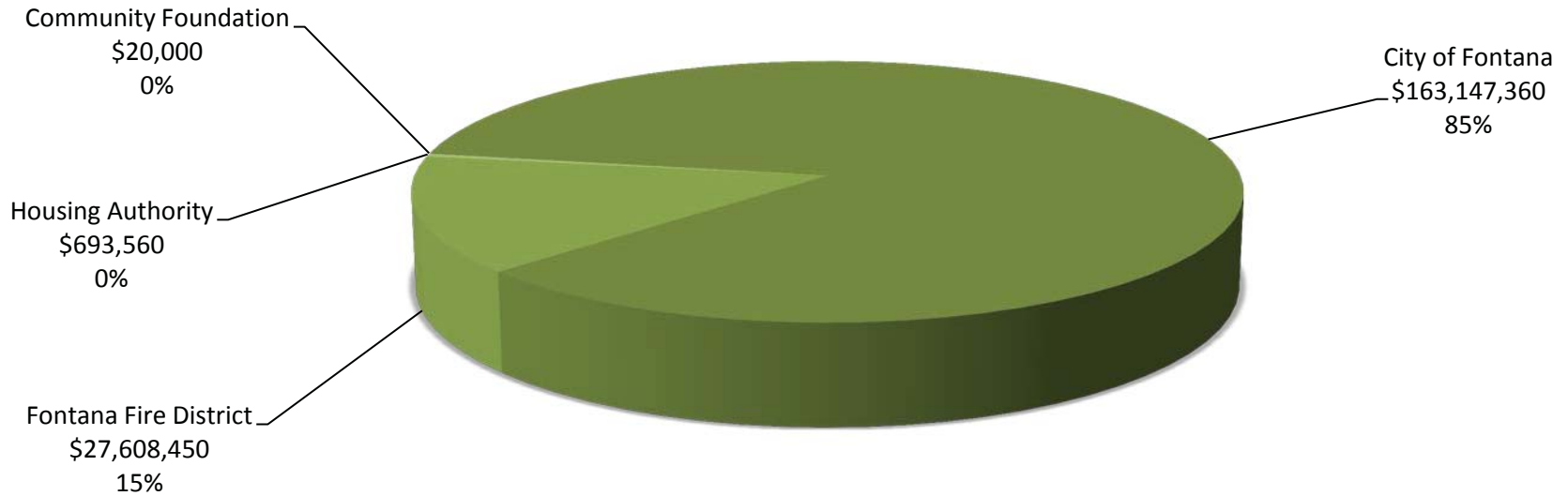
Risk Liability Charges

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

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

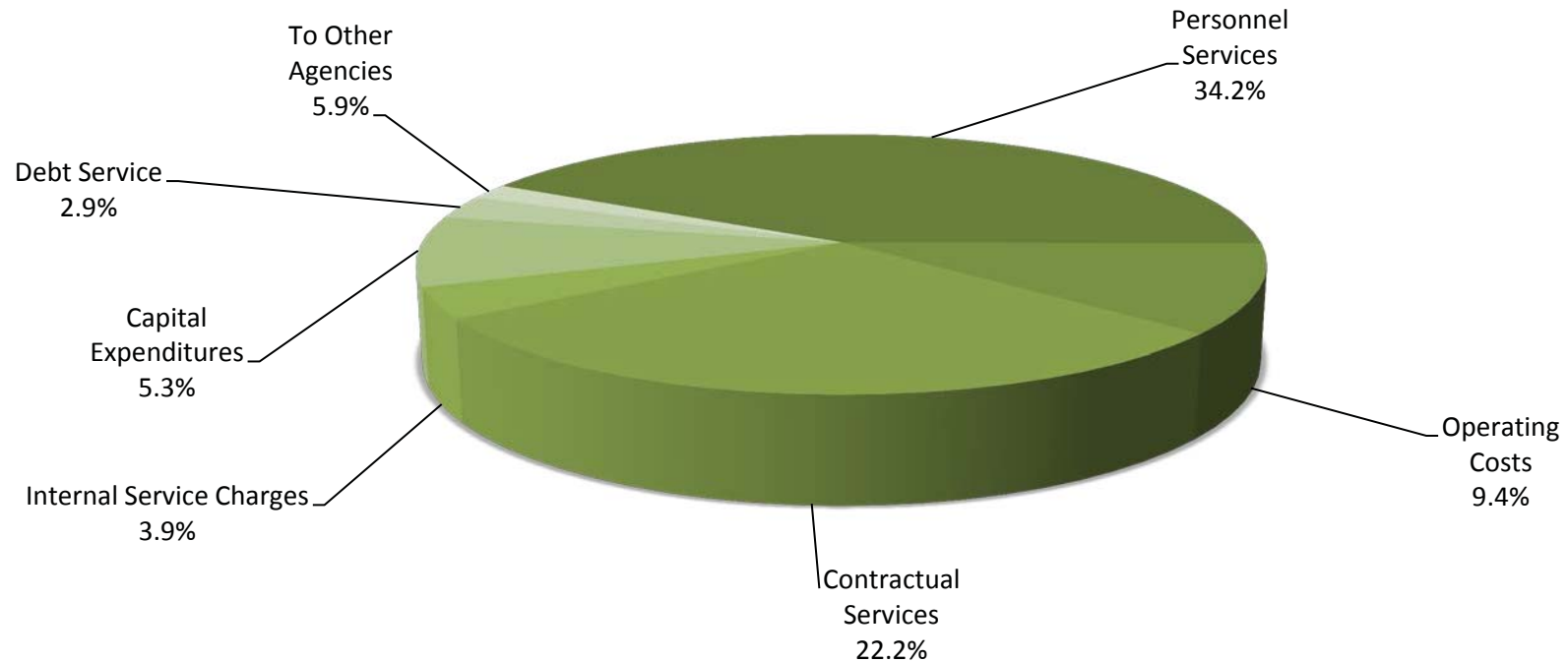
Expenditures – All Entities

By Entity
\$191,469,370



Expenditures – All Entities

By Category
\$191,469,370



City of Fontana
Expenditure Summary All Entities

Expenditure Category	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
	Actual (Audited)	Actual (Audited)	Actual (Audited)	Current Budget	New Budget
PERSONNEL SERVICES	73,150,327	73,154,228	73,045,561	81,290,998	80,485,560
OPERATING COSTS	20,649,347	22,896,553	21,085,809	24,473,114	21,241,710
CONTRACTUAL SERVICES	50,826,836	51,474,737	51,195,354	72,622,799	56,467,830
INTERNAL SERVICE CHARGES	3,854,895	5,510,600	5,712,081	6,889,127	7,485,380
CAPITAL EXPENDITURES	21,930,081	33,812,226	37,214,233	110,063,529	16,701,830
DEBT SERVICE	6,042,004	14,797,056	5,466,585	7,157,680	5,476,760
CONTRIBUTIONS TO	3,803,108	85,216,994	3,041,000	3,708,200	3,610,300
Total By Category	180,256,598	286,862,395	196,760,622	306,205,447	191,469,370
Total Budgeted Full-Time Personnel	559.55	543.30	544.00	563.00	562.00
Total Budgeted Part-Time Personnel	461.68	504.68	559.35	581.30	610.00
PERSONNEL SERVICES					
7010 FULL-TIME EMPLOYEES	42,648,372	42,148,162	41,087,524	46,285,541	44,368,390
7011 PART-TIME EMPLOYEES	5,865,984	6,525,736	6,480,523	7,010,706	7,184,580
7012 ANNUAL LEAVE CASH OUT	1,115,461	1,079,259	1,352,674	774,661	720,330
7013 OVERTIME	1,696,924	1,353,397	1,740,530	2,374,935	1,953,680
7016 PERS RETIREMENT	11,875,559	12,268,407	12,383,672	13,506,735	13,292,240
7017 CAFETERIA PLAN	7,276,443	7,519,059	7,764,748	8,328,355	8,323,200
7018 MEDICARE	700,078	698,645	698,353	653,273	618,460
7019 UNEMPLOYMENT INSURANCE	272,232	253,889	213,727	550,000	550,000
7020 WORKER'S COMP	1,663,349	1,281,529	1,297,142	1,366,927	1,369,130
7021 SUPPLEMENTAL RETIREMENT	25,632	26,145	26,668	28,050	27,750
7030 PAYROLL OFFSET	0	0	0	555,960	555,030
7090 ATTRITION FACTOR	0	0	0	(500,000)	(500,000)
7099 PROJECT PERSONNEL	10,291	0	0	355,855	2,022,770
TOTAL PERSONNEL SERVICES	73,150,327	73,154,228	73,045,561	81,290,998	80,485,560
OPERATING COSTS					
8010 DEPARTMENTAL EXPENSE	3,600,160	3,349,829	3,299,373	4,638,857	3,717,690
8011 ADVERTISING	245,946	163,223	161,273	247,328	243,140
8012 UNIFORM EXPENSE	149,625	154,914	208,219	235,440	216,360
8013 EQUIP (NON-COMP) <\$5,000	389,297	562,134	371,922	1,685,786	558,440
8014 COMPUTER HARDWARE <\$5,000	246,220	244,951	233,028	335,706	74,220
8015 COMPUTER SOFTWARE <\$5,000	6,498	3,906	29,239	38,954	4,800
8016 DONATION EXPENSE	0	115	0	0	0
8017 EMPLOYEE EDUCATION REIMB	32,699	19,180	19,460	32,714	40,500
8018 CONFERENCE & MEETINGS	380,551	338,315	470,712	575,295	624,110
8019 COMMUNICATIONS	454,178	565,508	605,158	652,238	638,670

City of Fontana
Expenditure Summary All Entities

Expenditure Category	2010/2011 Actual (Audited)	2011/2012 Actual (Audited)	2012/2013 Actual (Audited)	2013/2014 Current Budget	2014/2015 New Budget
OPERATING COSTS					
8020 UTILITIES	9,080,597	9,052,995	8,446,762	9,068,688	8,643,090
8021 RENTS & LEASES	768,834	742,958	1,449,764	1,197,610	806,170
8023 AUTOMOTIVE PARTS	196,739	151,056	190,652	378,500	289,000
8024 FUEL & OIL	993,093	1,174,936	1,265,878	1,267,262	1,290,540
8025 TIRES & TUBES	81,200	82,263	105,108	140,000	192,000
8026 SETTLEMENT CLAIM	1,357,364	1,826,925	1,714,410	1,550,000	1,550,000
8027 MILEAGE REIMBURSEMENT	9,150	8,924	9,992	15,163	13,050
8028 CITY PROGRAMS	0	0	56,000	203,044	0
8030 EQUIPMENT MAINTENANCE	202,198	128,719	192,549	445,817	315,060
8031 COMPUTER HARDWARE MAINT	306,915	380,046	322,120	296,438	291,480
8032 OUTSOURCED SVCS (HW/SW)	123,454	115,967	115,111	175,734	212,790
8035 SOFTWARE MAINT-CITY WIDE	347,002	449,627	413,806	565,163	398,210
8037 SOFTWARE MAINT-ASO	201,874	206,364	201,413	184,800	165,770
8038 SOFTWARE MAINT-DSO	119,478	161,364	202,159	207,600	216,520
8039 SOFTWARE MAINT-PD	197,328	233,446	234,899	306,963	290,100
8041 OPERATION OF ACQ PROP	110,260	100,847	110,373	28,015	5,000
8044 SUBSIDIES TO LOW/MOD HSG	77,450	70,096	0	0	0
8045 SUBSIDIES TO HAP	0	0	0	0	445,000
8046 SUBSIDIES FOR NSP SALES	161,401	183,324	50,180	0	0
8099 DISPOSAL COST	0	0	115,000	0	0
8791 EXPENDITURE TRANSFERS	809,834	2,424,620	491,248	0	0
TOTAL OPERATING COSTS	20,649,347	22,896,553	21,085,809	24,473,114	21,241,710
CONTRACTUAL SERVICES					
8110 LEGAL SERVICES	3,276,311	3,459,322	3,381,946	4,508,479	2,546,820
8111 ACCOUNTING AND AUDITING	49,240	50,010	59,100	58,000	58,000
8112 ENG SVCS	1,210,750	1,162,663	1,012,822	2,624,511	661,000
8113 ARCHITECT SERVICES	1,191,357	603,172	51,598	556,307	30,000
8114 APPRAISAL	0	10,375	2,750	25	0
8115 CONSULTING	10,243	92,462	202,504	385,593	259,040
8116 PLAN CHECK	194,596	10,363	20,728	275,282	42,530
8117 INSPECTION	171,237	55,191	113,874	610,827	0
8118 ENVIRONMENTAL SERVICES	16,175	6,945	37,449	407,306	36,000
8119 CONSTRUCTION-NON-CAPITAL	367,359	1,802,776	1,974,792	9,033,928	403,220
8130 OTHER PROFESSIONAL SVCS	43,716,500	43,586,369	43,609,704	53,223,749	51,659,090
8131 OPS - TECHNOLOGY RELATED	152,794	137,442	105,283	339,362	134,300

City of Fontana
Expenditure Summary All Entities

Expenditure Category	2010/2011 Actual (Audited)	2011/2012 Actual (Audited)	2012/2013 Actual (Audited)	2013/2014 Current Budget	2014/2015 New Budget
CONTRACTUAL SERVICES					
8132 CLASS INSTRUCTION	388,987	424,527	453,757	386,700	420,730
8133 SECURITY SERVICES	23,642	27,555	133,085	142,980	147,950
8134 OFFICIATING SERVICES	31,590	26,490	27,698	30,350	30,350
8135 EXCURSIONS	26,055	19,073	8,266	39,400	38,800
TOTAL CONTRACTUAL SERVICES	50,826,836	51,474,737	51,195,354	72,622,799	56,467,830
INTERNAL SERVICE CHARGES					
8210 VEHICLE MAINTENANCE	3,076,595	3,135,570	3,303,550	3,590,240	3,985,330
8220 RISK LIABILITY	778,300	2,375,030	2,408,531	3,298,887	3,500,050
TOTAL INTERNAL SERVICE CHARGES	3,854,895	5,510,600	5,712,081	6,889,127	7,485,380
CAPITAL EXPENDITURES					
8307 LAND SITE CLEARANCE	105,893	(105,893)	173,948	100,000	140,000
8308 LAND RELOCATION COST	8,500	0	6,450	0	0
8309 LAND RELOCATION PAYMENT	0	0	36,570	0	0
8310 LAND	5,841,054	3,776,870	2,127,652	2,444,578	565,000
8312 LAND ACQUISITION EXP	204,171	32,629	1,400,534	2,072,237	0
8313 STRUCTURES	0	0	66,174	38,816	0
8314 LAND & BLDG IMPROVEMENTS	181,452	6,500	459,790	866,804	85,000
8315 COMPUTER HARDWARE	184,433	228,304	606,980	386,419	844,000
8316 COMPUTER SOFTWARE	638,706	342,510	32,609	10,686	700
8317 MAINTENANCE EQUIPMENT	78,300	789,822	40,687	378,908	645,000
8318 OFFICE EQUIP, FURN & FIX	74,089	394,104	378,663	253,862	341,300
8319 VEHICLES	0	1,233,848	774,734	3,905,732	2,402,300
8320 CAPITAL ACQUISITION	231,997	19,732	0	2,011,095	0
8329 OTHER CONSTRUCTION	1,777,636	4,888,779	8,105,213	49,447,528	9,854,010
8330 CONSTRUCTION CONTRACTS	12,318,925	21,910,448	22,986,797	42,574,832	2,885,230
8331 CONSTRUCTION CONTINGENCY	0	(9,204)	0	4,407,310	0
8333 RDA SITE CLEARANCE	284,926	281,889	8,230	4,030	0
8334 PLANNING, SURVEY & DESIGN	0	11,497	9,200	0	0
8335 UTILITY CONNECTIONS	0	10,391	0	3,800	0
8399 PROJECT PERSONNEL OFFSET	0	0	0	1,156,892	(1,060,710)
TOTAL CAPITAL EXPENDITURES	21,930,081	33,812,226	37,214,233	110,063,529	16,701,830
DEBT SERVICE					
8410 PRINCIPAL	2,165,000	2,260,000	2,215,000	2,335,000	2,450,000
8411 INTEREST	3,674,519	3,737,055	3,251,585	4,526,891	3,026,760

City of Fontana
Expenditure Summary All Entities

Expenditure Category	2010/2011 Actual (Audited)	2011/2012 Actual (Audited)	2012/2013 Actual (Audited)	2013/2014 Current Budget	2014/2015 New Budget
DEBT SERVICE					
8720 BOND DEFEASANCE	0	8,512,163	0	0	0
8721 COSTS OF ISSUANCE	202,485	222,301	0	266,808	0
8722 BOND DISCOUNT	0	65,538	0	28,981	0
TOTAL DEBT SERVICE	6,042,004	14,797,056	5,466,585	7,157,680	5,476,760
CONTRIBUTIONS TO					
8740 CONTRIBUTION TO CITY	1,670,800	1,284,600	1,270,800	2,481,600	2,604,200
8741 CONTRIBUTION TO FRA	0	300,681	0	0	0
8743 CONTRIBUTION TO FHA	50,000	81,912,501	25,000	0	0
8745 CONTRIBUTION TO FFD	1,006,100	1,006,100	1,006,100	1,006,100	1,006,100
8746 CONTRIB FOR CITY O/H	1,076,208	713,112	739,100	220,500	0
TOTAL CONTRIBUTIONS TO	3,803,108	85,216,994	3,041,000	3,708,200	3,610,300
 TOTAL ALL ENTITIES	 180,256,598	 286,862,395	 196,760,622	 306,205,447	 191,469,370

Expenditure Summary

Fund	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Current Budget	2014/2015 New Budget	% Change From Prior Year
City Of Fontana	151,042,733	180,780,764	172,361,649	268,789,217	163,550,580	-39.15 %
General Fund	71,082,228	71,423,861	71,019,539	78,768,809	79,139,940	0.47 %
<i>CITY ADMINISTRATION</i>	2,081,248	2,624,978	1,974,421	2,166,668	2,143,240	-1.08 %
ELECTED OFFICIALS	228,402	262,382	268,487	289,930	278,670	-3.88 %
CITY MANAGER	809,121	875,682	889,663	956,438	938,940	-1.83 %
CITY ATTORNEY	1,043,724	1,486,914	816,271	920,300	925,630	0.58 %
<i>HUMAN RESOURCES</i>	495,030	616,232	518,332	693,784	672,500	-3.07 %
HR ADMIN	495,030	616,232	518,332	693,784	672,500	-3.07 %
<i>ADMINISTRATIVE SVCS ADMIN</i>	625,039	625,599	677,080	775,233	740,400	-4.49 %
ADMINISTRATIVE SVCS ADMIN	266,221	271,250	273,689	377,141	341,460	-9.46 %
ECONOMIC DEVELOPMENT	358,818	354,349	403,391	398,092	398,940	0.21 %
<i>OFFICE OF THE CITY CLERK</i>	681,676	570,525	771,092	759,660	692,390	-8.86 %
BOARDS & COMMISSIONS	48,952	43,012	37,038	32,460	30,460	-6.16 %
RECORDS AND ELECTIONS	632,725	527,513	734,054	727,200	661,930	-8.98 %
<i>COMMUNITY SERVICES</i>	9,079,841	9,251,784	9,423,372	10,326,890	10,764,520	4.24 %
COMMUNITY SVCS ADMIN	713,822	786,823	877,706	1,067,679	1,472,880	37.95 %
COMMUNITY PROGRAMS	3,557,089	3,571,812	3,699,891	4,080,573	4,124,860	1.09 %
RECREATION PROGRAMS	4,808,931	4,893,148	4,845,775	5,178,638	5,166,780	-0.23 %
<i>INFORMATION TECHNOLOGY</i>	2,397,738	2,417,834	2,376,792	2,648,347	2,663,990	0.59 %
IT ADMINISTRATION	309,294	331,368	301,050	341,914	340,460	-0.43 %
APPLICATIONS	1,189,030	981,696	943,629	1,012,503	1,045,810	3.29 %
OPERATIONS	899,414	1,104,770	1,132,113	1,293,930	1,277,720	-1.25 %
<i>MANAGEMENT SERVICES</i>	2,411,564	2,415,527	2,332,567	2,529,078	2,626,650	3.86 %
MGMT SERVICES ADMIN	580,900	566,407	519,475	624,386	634,230	1.58 %
ACCOUNTING	698,779	664,211	650,196	728,557	759,940	4.31 %
PURCHASING	425,491	443,577	399,787	369,977	373,050	0.83 %
BUDGET/PAYROLL	367,057	392,020	406,523	459,307	518,840	12.96 %
CUSTOMER SERVICE	339,336	349,314	356,586	346,851	340,590	-1.81 %
<i>DEVELOPMENT SVCS ADMIN</i>	439,208	459,917	622,747	691,946	672,750	-2.77 %
<i>COMMUNITY DEVELOPMENT</i>	3,981,494	3,516,205	3,228,587	3,657,483	3,477,910	-4.91 %
COMMUNITY DEV ADMIN	298,194	311,458	309,610	335,044	324,140	-3.25 %
PLANNING	1,523,026	1,462,716	1,386,778	1,546,413	1,575,040	1.85 %
BUILDING & SAFETY	2,160,274	1,742,031	1,532,199	1,776,026	1,578,730	-11.11 %
<i>ENGINEERING</i>	2,335,894	2,245,223	2,195,538	2,830,928	2,334,290	-17.54 %

Expenditure Summary

Fund	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Current Budget	2014/2015 New Budget	% Change From Prior Year
PUBLIC WORKS	5,894,242	5,657,459	5,681,409	5,980,247	5,869,950	-1.84 %
UTILITIES & STREETS	675,958	604,420	539,177	634,098	632,920	-0.19 %
PARKS & LANDSCAPE	4,357,629	4,245,517	4,351,620	4,967,389	4,849,880	-2.37 %
SUPPORT SERVICES	860,655	807,521	790,612	378,760	387,150	2.22 %
POLICE	40,659,254	41,022,580	41,217,604	45,708,545	46,481,350	1.69 %
POLICE CHIEF ADMIN	520,341	505,785	464,553	478,342	592,630	23.89 %
PD ADMIN	6,288,599	6,279,784	6,562,766	7,444,219	7,645,830	2.71 %
FIELD SERVICES	25,693,951	26,158,815	26,321,520	27,798,618	27,822,220	0.08 %
SPECIAL OPERATIONS	8,156,363	8,078,196	7,868,765	9,987,365	10,420,670	4.34 %
Other General Funds Total	14,176,050	13,910,643	14,842,523	16,406,731	16,376,260	-0.19 %
102 CITY TECHNOLOGY	1,904,615	1,916,847	2,287,278	2,595,530	2,585,100	-0.40 %
103 FACILITY MAINTENANCE	5,592,361	5,514,394	5,284,206	6,401,093	6,258,520	-2.23 %
104 OFFICE OF EMERGENCY SVCS	34,622	46,117	34,667	11,240	35,060	211.92 %
105 KFON	52,447	60,806	82,461	140,130	270,000	92.68 %
106 SELF-INSURANCE	4,847,097	4,658,692	5,302,627	4,906,174	5,183,750	5.66 %
107 RETIREE MEDICAL BENEFITS	1,524,180	1,645,383	1,748,518	1,700,000	1,700,000	0.00 %
108 SUPPLEMENTAL RETIREMENT	25,632	26,145	26,668	28,050	27,750	-1.07 %
110 GF OPERATING PROJECTS	161,891	0	3,237	549,892	265,720	-51.68 %
125 STORM WATER COMPLIANCE	33,205	42,260	72,862	74,622	50,360	-32.51 %
Special Revenue Funds Total	35,683,049	49,078,397	40,490,036	83,475,701	31,373,080	-62.42 %
201 MUNI SVCS FISCAL IMPACT	0	0	56,000	152,000	0	-100.00 %
221 STATE TRAFFIC CONG RELIEF	1,430,573	1,810,657	0	0	0	0.00 %
222 CRIME PREV ASSET SEIZURE	16,074	17,549	16,402	34,200	30,900	-9.65 %
223 FEDERAL ASSET SEIZURE	38,828	1,007,820	651,297	1,586,988	850,000	-46.44 %
224 STATE ASSET SEIZURE	339,171	461,331	622,009	431,901	32,840	-92.40 %
225 PD TRAFFIC SAFETY	646,777	612,517	586,180	712,562	523,380	-26.55 %
241 AIR QUALITY MGMT DISTRICT	643,052	220,181	12,057	528,058	16,000	-96.97 %
242 MEASURE I - TCR	1,724,668	902,501	875,171	691,592	0	-100.00 %
243 TRAFFIC SAFETY	434,700	934,502	622,641	1,258,747	1,028,420	-18.30 %
244 PROP 1B	65,077	0	5,378,315	8,593,685	0	-100.00 %
245 MEASURE I 2010-2040 REIMB	410,148	2,810,721	464,563	4,822,185	0	-100.00 %
246 MEASURE I 2010-2040 LOCAL	451,387	854,251	1,496,840	6,226,812	2,120,830	-65.94 %

Expenditure Summary

Fund	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Current Budget	2014/2015 New Budget	% Change From Prior Year
281 GAS TAX (STATE)	3,794,140	4,581,575	5,295,165	5,840,072	4,050,700	-30.64 %
282 SOLID WASTE MITIGATION	816,937	4,621,837	3,438,982	4,084,418	2,677,890	-34.44 %
301 GRANTS	2,463,422	4,424,326	818,105	19,849,373	133,930	-99.33 %
302 ECONOMIC STIMULUS	2,276,237	2,132,156	0	0	0	0.00 %
321 FED LAW ENF BLOCK GRANT	955,527	1,340,526	1,526,823	2,350,139	1,924,650	-18.10 %
322 STATE COPS AB3229	538,134	557,466	386,644	300,000	320,000	6.67 %
362 CDBG	4,361,275	5,350,151	3,825,389	7,033,618	2,324,700	-66.95 %
363 HOME PROGRAM	0	1,801,186	51,961	1,982,533	434,220	-78.10 %
385 AFTER SCHOOL PROGRAM	3,256,048	3,562,330	3,521,009	3,266,284	3,257,920	-0.26 %
401 LMD #1 CITY WIDE	985,293	830,645	827,320	974,686	836,720	-14.15 %
402 LMD #2 VLG OF HERITAGE	2,441,943	2,709,322	2,374,201	2,115,259	2,100,930	-0.68 %
403 LMD #3 EMPIRE CENTER	50,214	58,891	65,598	58,750	63,800	8.60 %
404 LMD #3 HUNTER'S RIDGE	568,497	630,024	559,072	709,139	643,060	-9.32 %
406 LLMD #3 HUNTER'S RIDGE	31,992	31,999	33,988	32,000	32,000	0.00 %
407 CFD #1 SOUTHRIDGE VILLAGE	3,591,234	3,275,332	3,197,537	4,068,838	3,501,590	-13.94 %
408 CFD #6 THE LANDINGS	389,006	328,161	322,049	543,284	517,280	-4.79 %
409 CFD #6-1 STRATHAM	81,840	83,198	84,030	110,115	89,660	-18.58 %
410 CFD #6-2 N MORNINGSIDE	30,612	46,037	42,406	54,063	50,250	-7.05 %
411 CFD #6-3A BELLGROVE II	91,652	107,916	110,502	135,035	111,270	-17.60 %
412 CFD #7 COUNTRY CLUB EST	92,576	116,519	112,134	136,559	158,350	15.96 %
413 CFD #8 PRESLEY	138,099	142,072	144,582	218,949	188,190	-14.05 %
414 CFD #9M MORNINGSIDE	65,969	82,449	93,683	97,745	86,310	-11.70 %
415 CFD #10M JURUPA IND	24,144	24,982	27,043	30,250	30,300	0.17 %
416 CFD #12 SIERRA LAKES	879,078	765,314	899,957	1,928,430	826,320	-57.15 %
417 CFD #13M SUMMIT HEIGHTS	534,491	534,344	527,743	612,847	552,590	-9.83 %
418 CFD #14M SYCAMORE HILLS	199,747	204,780	202,889	247,615	301,540	21.78 %
419 CFD #15M SILVER RIDGE	76,036	94,452	95,189	110,895	104,280	-5.97 %
420 CFD #16M VENTANA POINTE	11,988	15,221	21,248	29,077	24,310	-16.39 %
421 CFD #18M BADIOLA HOMES	813	877	1,110	2,700	2,600	-3.70 %
422 CFD #20M	3,400	15,034	20,717	21,750	18,400	-15.40 %
423 CFD #21M	14,606	15,249	10,613	20,850	20,900	0.24 %

Expenditure Summary

Fund		2010/2011 Actuals	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Current Budget	2014/2015 New Budget	% Change From Prior Year
424	CFD #23M	336	937	1,105	1,400	1,300	-7.14 %
425	CFD #24M	9,428	11,740	10,198	24,750	20,250	-18.18 %
426	CFD #25M	22,517	26,919	38,865	29,450	28,150	-4.41 %
427	CFD #27M	27,660	31,414	32,811	41,450	33,550	-19.06 %
428	CFD #28M	32,907	40,324	39,913	56,400	43,180	-23.44 %
429	CFD #29M	10,875	12,577	12,492	18,850	19,450	3.18 %
430	CFD #30M	58,565	71,793	69,717	109,173	91,990	-15.74 %
431	CFD #34 EMPIRE DET BASIN	7,339	4,527	6,015	7,600	26,600	250.00 %
432	CFD #33M EMPIRE LIGHTING	21,144	22,002	20,113	34,750	60,450	73.96 %
433	CFD #31 CITRUS HEIGHTS N	43,996	67,823	77,432	118,050	108,920	-7.73 %
434	CFD #32M	47	348	351	3,900	2,800	-28.21 %
435	CFD #35M	205,523	334,416	356,071	523,924	446,040	-14.87 %
436	CFD #36M	1,335	5,083	8,437	6,850	5,300	-22.63 %
437	CFD #38M	43,758	51,668	72,642	61,850	61,200	-1.05 %
438	CFD #37 MONTELAGO	45,187	38,289	36,613	45,350	52,600	15.99 %
439	CFD #39M	11,342	11,377	9,054	12,250	11,200	-8.57 %
440	CFD #40M	25	926	928	1,000	1,100	10.00 %
441	CFD #41M	1,876	2,900	4,989	13,150	11,700	-11.03 %
442	CFD #42M	33,546	26,347	27,054	47,050	46,450	-1.28 %
443	CFD #44M	667	2,896	4,862	5,750	4,450	-22.61 %
444	CFD #45M	26,142	37,467	54,743	39,750	39,270	-1.21 %
445	CFD #46M	15,471	20,906	17,249	25,750	22,050	-14.37 %
446	CFD #47M	5,072	6,024	8,113	8,900	7,800	-12.36 %
447	CFD #48M	26,659	29,982	33,860	34,150	31,750	-7.03 %
448	CFD #49M	6,098	7,641	8,992	9,450	9,250	-2.12 %
449	CFD #50M	15,729	12,968	15,939	21,050	19,750	-6.18 %
450	CFD #51M	27,271	33,509	37,036	37,750	35,650	-5.56 %
453	CFD #53M	289	650	300	4,350	4,350	0.00 %
454	CFD #54M	7,820	11,641	15,444	13,550	13,350	-1.48 %
455	CFD #55M	1,081	1,615	1,232	5,950	5,150	-13.45 %
456	CFD #56M	0	413	413	1,600	400	-75.00 %

Expenditure Summary

Fund	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Current Budget	2014/2015 New Budget	% Change From Prior Year
457 CFD #57M	6,036	7,872	8,086	8,650	8,550	-1.16 %
458 CFD #58M	13	413	1,161	500	400	-20.00 %
459 CFD #59M	0	400	400	400	400	0.00 %
460 CFD #60M	1,578	3,016	2,721	9,200	8,000	-13.04 %
461 CFD #61M	316	10,441	17,087	12,850	12,750	-0.78 %
463 CFD #63M	0	2,700	2,700	8,200	7,000	-14.63 %
465 CFD #65M	0	13	1,186	6,100	6,200	1.64 %
467 CFD #67M	0	10,022	14,547	19,000	19,000	0.00 %
468 CFD #68M	0	0	0	2,100	2,700	28.57 %
469 CFD #69M	0	0	0	13,500	29,200	116.30 %
470 CFD #70M AVELLINO	0	0	0	26,000	26,400	1.54 %
Debt Service Funds Total	5,088,233	5,231,720	5,233,367	5,260,500	5,263,190	0.05 %
580 GENERAL DEBT SERVICE	5,088,233	5,231,720	5,233,367	5,260,500	5,263,190	0.05 %
Capital Project Funds Total	10,197,184	26,238,115	24,791,453	61,737,844	11,123,270	-81.98 %
601 CAPITAL REINVESTMENT	3,709,633	11,081,740	6,893,388	15,925,140	4,250,000	-73.31 %
602 CAPITAL IMPROVEMENT	0	23,732	10,356	9,421,282	0	-100.00 %
603 FUTURE CAPITAL PROJECTS	0	0	0	1,300,000	1,500,000	15.38 %
620 SAN SEVAINE FLOOD CONTROL	52,252	44,608	102,370	112,420	123,610	9.95 %
622 STORM DRAIN	727,849	1,362,680	4,727,625	7,303,991	3,129,370	-57.16 %
623 SEWER EXPANSION	0	0	116,529	1,575,000	1,575,000	0.00 %
630 CIRCULATION MITIGATION	3,834,188	3,866,254	11,422,709	22,235,569	16,600	-99.93 %
631 FIRE ASSESSMENT	229,751	(601,286)	795,716	406,344	0	-100.00 %
632 GENERAL GOVERNMENT	662,237	237,762	0	1,112,764	0	-100.00 %
633 LANDSCAPE IMPROVEMENTS	161,832	31,264	53,231	363,095	26,770	-92.63 %
634 LIBRARY CAP IMPROVEMENT	0	0	0	56,000	0	-100.00 %
635 PARKS DEVELOPMENT	250,887	977,191	287,867	632,057	239,850	-62.05 %
636 POLICE CAPITAL FACILITIES	402,314	296,273	375,538	775,446	243,010	-68.66 %
637 UNDERGROUND UTILITIES	27,732	117,897	6,124	22,947	19,060	-16.94 %
651 CFD #3 HUNTER'S RIDGE	138,509	0	0	0	0	0.00 %
654 CFD # 11 - HERITAGE WEST	0	8,800,001	0	0	0	0.00 %
659 CFD #70 AVELLINO	0	0	0	495,789	0	-100.00 %

Expenditure Summary

Fund	2010/2011 Actuals	2011/2012 Actuals	2012/2013 Actuals	2013/2014 Current Budget	2014/2015 New Budget	% Change From Prior Year
Enterprise Funds Total	12,355,973	12,314,292	13,189,785	18,191,717	15,206,230	-16.41 %
701 SEWER MAINT & OPERATIONS	10,956,372	10,924,887	11,503,216	12,790,659	13,075,030	2.22 %
702 SEWER CAPITAL PROJECTS	294,819	385,059	285,304	916,094	289,810	-68.36 %
703 SEWER REPLACEMENT	1,005,318	667,403	850,721	4,018,387	1,741,390	-56.66 %
710 WATER UTILITY	99,463	336,944	550,544	466,577	100,000	-78.57 %
Internal Service Funds Total	2,460,016	2,583,736	2,794,947	4,947,915	5,068,610	2.44 %
751 FLEET OPERATIONS	2,460,016	2,583,736	2,794,947	4,947,915	5,068,610	2.44 %
Fontana Fire District	21,100,887	20,866,685	23,104,007	29,990,596	27,608,450	-7.94 %
Special Revenue Funds Total	21,100,887	20,693,390	21,213,976	23,081,837	26,142,550	13.26 %
497 FONTANA FIRE DISTRICT	21,100,887	20,693,390	21,213,976	23,081,837	26,142,550	13.26 %
Capital Project Funds Total	0	173,295	1,890,031	6,908,759	1,465,900	-78.78 %
696 FIRE CAPITAL PROJECT	0	173,295	1,890,031	6,908,759	1,465,900	-78.78 %
Housing Authority	8,105,587	85,209,564	1,284,073	7,396,759	290,340	-96.07 %
Special Revenue Funds Total	3,050,389	85,240,417	695,687	7,159,036	86,890	-98.79 %
290 HOUSING SUCCESSOR-LOW/MOD	3,050,389	84,939,736	695,687	6,933,346	0	-100.00 %
297 HOUSING AUTHORITY - LMIHF	0	300,681	0	225,690	86,890	-61.50 %
Capital Project Funds Total	5,055,198	(30,854)	588,386	237,723	203,450	-14.42 %
638 AFFORDABLE HOUSING TRUST	0	0	0	20,050	500	-97.51 %
697 FONTANA HOUSING AUTHORITY	5,055,198	(30,854)	588,386	217,673	202,950	-6.76 %
Community Foundation	7,391	5,382	10,893	28,875	20,000	-30.74 %
Special Revenue Funds Total	7,391	5,382	10,893	28,875	20,000	-30.74 %
499 COMMUNITY FOUNDATION	7,391	5,382	10,893	28,875	20,000	-30.74 %
Total All Entities	180,256,598	286,862,395	196,760,622	306,205,447	191,469,370	-37.47 %