FONTANA
CALIFORNIA

CITY OF FONTANA

SUPPLEMENTAL Operating Budget

2026/2027

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Introduction

Introduction

The budget is a policy document that sets strategic priorities as developed by the Mayor and City Council through their adopted goals and objectives and serves as a financial plan to provide our residents and business community with the highest standards of service while enhancing the overall quality of life.

The City operates on a two-year fiscal cycle to promote transparency, taxpayer accountability, and greater fiscal stability as well as enabling staff to focus on long-term and strategic aspects of budgeting. On June 10, 2025, City Council adopted the FY 2025/26 and FY 2026/27 Operating Budget. At that time, Council adopted the FY 2025/26 - FY 2031/32 CIP Budget Plan. The Supplemental Budget reflects the impact of ongoing changes approved by Council throughout FY 2025/26.

The following is a summary of the FY2026/27 Citywide Supplemental Budget:

	FY 2025-26		FY 2026-27	Change from FY	FY 2026-27	Change from FY	
	Adopted	Current*	Adopted	2025-26 Current	Revised	2026-27	
Total Revenues							
General Fund	$ 197,996,520	$ 202,069,251	$ 204,593,030	$ 2,523,779	$ 214,023,770	$ 9,430,740	The overall adopted revenue budget for FY 2026/27 is $448.3 million, an increase of $12.6 million (2.9%) over the current year adopted budget, a decrease of $158.0 million (26.1%) from the current year adjusted budget. The revised revenue budget for FY 2026/27 is $456.8 million, an increase of $8.5 million (1.9%) over the adopted FY 2026/27 budget.
Other General Fund	16,901,360	17,505,325	17,375,960	(129,365)	19,410,540	2,034,580	
Special Revenue Funds	69,777,810	85,679,083	71,617,720	(14,061,363)	71,859,280	241,560	
Debt Service Funds	1,120,700	26,090,580	1,119,300	(24,971,280)	1,119,300	-	
Capital Projects Funds	23,720,870	149,468,448	23,454,880	(126,013,568)	19,446,240	(4,008,640)	
Enterprise Funds	32,462,650	33,280,369	32,462,650	(817,719)	32,462,650	-	
Internal Service Funds	8,588,190	8,612,055	8,588,190	(23,865)	8,626,620	38,430	
Fire Protection District	81,658,990	81,658,990	86,290,710	4,631,720	86,837,460	546,750	
Housing Authority	3,468,020	1,817,130	2,823,350	1,006,220	3,008,350	185,000	
Community Foundation	2,500	162,285	2,500	(159,785)	2,500	-	
Totals	**$ 435,697,610**	**$ 606,343,516**	**$ 448,328,290**	**$ (158,015,226)**	**$ 456,796,710**	**$ 8,468,420**	
Total Expenditures							
General Fund	$ 153,758,210	$ 160,797,341	$ 160,029,210	$ (768,131)	$ 167,279,600	$ 7,250,390	The overall adopted expenditure budget for FY 2026/27 is $402.0 million, an increase of $6.9 million (1.8%) over the current year adopted budget, a decrease of $284.0 million (41.4%) from the current year adjusted budget. The overall revised expenditure budget for FY 2026/27 is $429.4 million, an increase of $27.4 million (6.8%) over the adopted FY 2026/27 budget.
Other General Fund	34,800,970	36,488,711	34,423,280	(2,065,431)	36,775,030	2,351,750	
Special Revenue Funds	62,826,310	92,832,868	62,936,540	(29,896,328)	69,078,800	6,142,260	
Debt Service Funds	3,991,500	31,888,606	3,989,230	(27,899,376)	10,952,180	6,962,950	
Capital Projects Funds	24,215,740	225,603,820	24,829,460	(200,774,360)	25,678,390	848,930	
Enterprise Funds	29,149,130	33,746,985	29,358,190	(4,388,795)	29,482,670	124,480	
Internal Service Funds	12,136,050	15,889,051	11,159,670	(4,729,381)	11,323,090	163,420	
Fire Protection District	72,910,770	87,265,313	74,508,670	(12,756,643)	77,792,870	3,284,200	
Housing Authority	1,157,100	1,161,502	643,900	(517,602)	949,730	305,830	
Community Foundation	76,400	236,185	76,600	(159,585)	73,100	(3,500)	
Totals	**$ 395,022,180**	**$ 685,910,382**	**$ 401,954,750**	**$ (283,955,632)**	**$ 429,385,460**	**$ 27,430,710**	

*Excludes operating transfers in and carryover project revenue of $101.2 million and operating transfers out and carryover project expenditures of $218.5 million

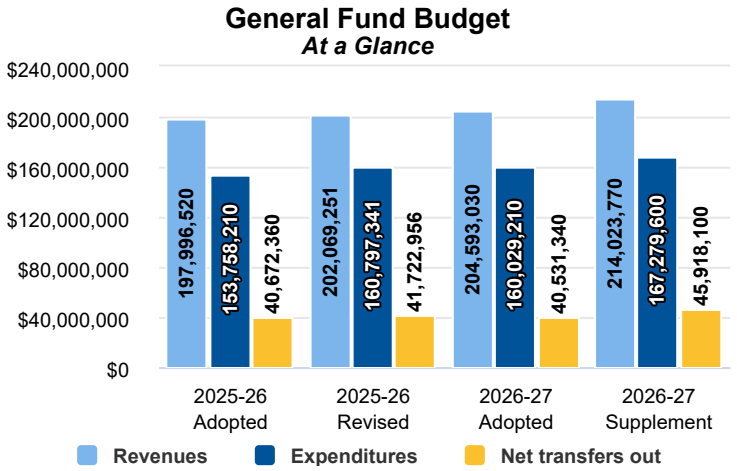
Introduction - continued

General Fund

The proposed budget of the City's General Fund is balanced for the FY 2026/27 Supplemental Budget. There are sufficient recurring revenues to cover recurring expenditures.

General Fund Supplemental revenues for FY 2026/27 are projected at $214.0 million, an increase of $9.4 million or 4.6% from the adopted FY 2026/27 budget. Major changes in revenues include the following:

- Sales tax revenue decrease of $1.4 million due to slower than anticipated growth compared to budget projections
- Transactional Use Tax revenue increase of $4.1 million reflecting the positive economic trends seen statewide
- Property tax revenue increase of $1.7 million reflecting a growth of 3% projected increase in citywide assessed valuations
- Interest and rentals revenue increase of $1.4 million primarily due to higher investment earnings resulting from elevated interest rates and stronger cash balances
- Other revenues increase of $1.9 million due to a change in accounting practice regarding the allocation of CFD funds
- From other agencies revenue increase of $1.7 million largely driven by higher reimbursements from the Fire District



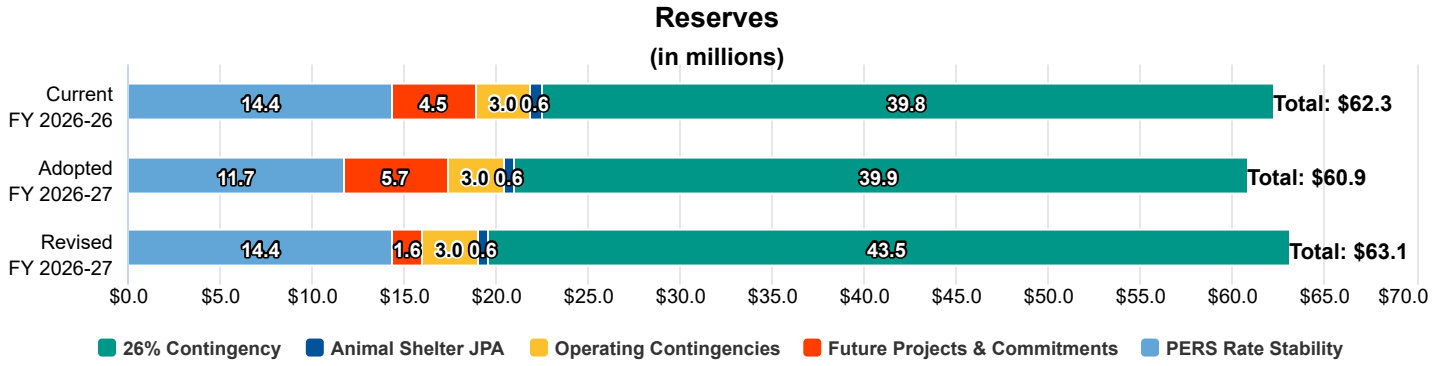
General Fund Supplemental expenditures for FY 2026/27 of $167.3 million reflect an increase of $7.3 million or 4.5% more than the adopted FY 2026/27 budget.

Increases are primarily attributable to contractual obligations related to full-time City staff in the amount of $5.4 million, of which $4.8 million is directly associated with the POA/PMA contract negotiations whose new contract expires on June 30, 2028. Additional increases include $0.6 million in operating costs primarily driven by higher materials and supplies, $0.3 million in contractual services, and $1.0 million in risk-related costs..

General Fund net transfers for the FY 2026/27 Supplemental Budget of $45.9 million reflect an increase of approximately $5.4 million or 13.3% from the FY 2026/27 adopted budget and an increase of approximately $4.2 million or 10.1% from the current year revised budget. Major changes in net transfers include the following:

- a decrease in transfers in for cost allocation of $2.3 million
- a decrease in transfers in for park maintenance of $1.2 million
- an increase in transfers out for capital project TUT of $2.0 million
- a decrease in transfers out for operating expenses at various CFDs/LMDs of $0.4 million
- an increase in transfers out for lease-fire funding of $0.1 million

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



Introduction - continued

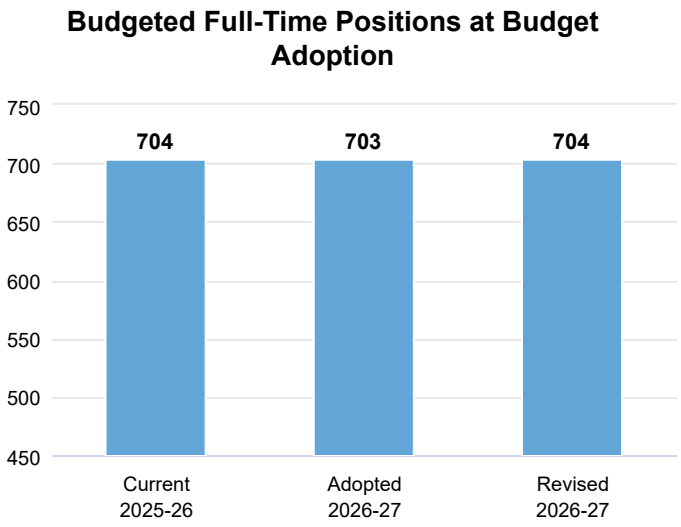
The City restated its reserves and increased its overall Contingency Reserve to 40% (currently funded @ 26%) of annual on-going appropriations at budget adoption and is intended to be used for specific and defined emergency events such as earthquakes to address immediate needs without impacting City services.

Total reserves, including Future Projects & Commitments, 26% Contingency, PERS Rate Stability, Animal Shelter JPA, and Operating Contingencies total $63.1 million for FY 2026/27.

Organizational Changes

One net full-time position (FTE) was added during FY 2025/26 included with the Quarterly Budget Status reports:

- Elimination of Junior Software Engineer (PC# 26032) - General Fund (100%) (First Quarter)
- New Business Development Coordinator - General Fund (100%) (Midyear)
- New Human Resources Technician - General Fund (100%) (Midyear)
- Elimination of IT Systems Technician (PC# 26031) - General Fund (100%) (Midyear)
- New Senior Business System Analyst - General Fund (100%) (Midyear)



No full-time positions (FTE) are being added for FY 2026/27. Two positions are being recommended for reclassification:

- Grant Analyst (PC# 30202) is being reclassified to Senior Management Analyst - Housing Authority - LMIHF (100%)
- Associate Engineer (PC# 37143) is being reclassified to Engineering Manager - General Fund (47%)/Measure I 2010-2040 Local (53%)

Other Funds

Other General Funds include City Technology, Facilities Maintenance, Office of Emergency Services, KFON, Self-Insurance, Retiree Medical Benefits, Supplemental Retirement, Pension -115 Trust, GF Operating Projects, Lease-Fire, Storm Water Compliance 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 FY 2026/27 Adopted Budget, Supplemental revenues for FY 2026/27 have increased by approximately $2.0 million and proposed expenditures have increased by $2.4 million primarily due to general liability, workers compensation, property insurance program, risk liability, and software subscription increases.

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. Supplemental proposed revenues have increased by $0.2 million and proposed expenditures have increased by $6.1 million primarily due to one time projects and increased utilities, risk liability, weed abatement, tree trimming/maintenance costs as well as an updated CFD expenditure budgeting methodology.

Debt Service Funds are used to accumulate resources for the payment of principal and interest on the 2021 Lease Revenue Bonds (Fire Station No. 81 and Fire Station 80 Training Center) and the 2025 Lease Revenue Refunding Bonds (City Hall Renovation and other capital projects). This represents all debt obligations of the City with principal outstanding of $53.1 million at June 30, 2025. Annual debt service payments are approximately 10.9 million. Supplemental revenues for FY 2026/27 have no increase and proposed expenditures have increased by $7.0 million primarily due to the LRB 2014 refinancing and LRB 2025 funding.

Introduction - continued

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.

Supplemental revenues for FY 2026/27 have decreased by approximately $4.0 million and proposed expenditures have increased by $0.8 million primarily due to a commercial lease agreements increase and one time projects. Any amounts unspent at year end will be carried forward into the next year at the First Quarter Budget Review.

Enterprise Funds account for the City's business-type activities, operating and capital funds for sewer and water. In recent years, the Water Fund has been used to account for expenses related to the water rate case study. The sewer funds account for the billing and collection of sewer charges, and for the operations, maintenance, and construction of the City's sewer system. Supplemental revenues for FY 2026/27 have no increase and proposed expenditures have increased by $0.1 million primarily due to new sewer accounts being added and a sewer rate increase by Inland Empire Utilities Agency (IEUA).

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. Supplemental revenues for FY 2026/27 have increased by approximately $38,430 and proposed expenditures have increased by $0.2 million primarily due to the Sunrise Ford contract and CNG rental vehicles, repairs, and certifications.

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

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

Supplemental FY 2026/27 revenues are expected to have an increase of $0.5 million. The FY 2026/27 Supplemental expenditures are expected to increased by $3.3 million primarily due to the updated San Bernardino Fire Contract, offset by contribution to the city for dispatch services, and various Fire Station repairs and equipment.

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 2026/27 Supplemental revenues are expected to increase by $0.2 million and expenditures are expected to increase by $0.3 million due to projected interest revenue and Low-Mod projections.

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. There are no changes to the FY 2026/27 Supplemental revenues and expenditures decreased by approximately $3,500.

Introduction - continued

Capital Improvement Program

The seven-year Capital Improvements Program (CIP) is a planning tool that identifies the capital improvement needs to assure the most responsible and efficient use of resources. The adopted capital budget for FY 2025/26 through 2031/32 is $1.29 billion and contains 165 projects. The FY 2026/27 supplemental budget includes $3.8 million of new funding for ongoing projects.

- **CAD/RMS Software Project** – funds $1 million from the Federal Seizure DOJ Fund to replace the 2005 system in place for the CAD/RMS software currently used by the police department. The new CAD/RMS system will enhance public safety operations by improving call-for-service information entry and communication, while enabling the Records Unit to generate accurate statistical reports for the Department of Justice.
- **FY 26/27 Pavement Rehab (RMRA)** – funds $349,640 from the Road Maintenance & Rehab Fund to improve ride quality, increase pavement service life, and enhance the safety of both vehicular and pedestrian traffic. This increase reflects an updated state revenue projection for the RMRA program.
- **SCE Acosta & Firebird Circuits** – funds $2.5 million from the Fire Capital Projects Fund to underground existing Acosta Circuit (Cherry Ave between Beech Ave and SR-210) and Firebird Circuit (Sierra Ave between I-15 and Fieldcress Dr). This will help protect residents from the impacts of Southern California Edison's Public Safety Power Shutoffs (PSPS) during windy and fire-prone seasons. The Design phase will begin in Summer 2026, with construction expected to begin in 2028.

Significant Events of FY 2025-26

- **Westgate Street Improvement Project (RAISE):** The City was awarded a $15 million RAISE grant for the project. The project includes construction of Cherry Avenue and Victoria Street to ultimate width, landscaped median, bike lanes, storm drain, sewer, traffic signal and various utilities within Westgate Specific Plan area. The project is currently in the Design phase and the Construction phase is scheduled to begin late 2026.
- **Lewis Library STEAM Renovation:** The project consists of construction of Children's Science, Technology, Engineering, Art, & Mathematics (STEAM) children's museum inside the Lewis Library. The project will provide the Fontana citizens a hands-on learning environment that fosters creativity, and interest in science and technology, helping build a foundation for future innovation. Renovation of Lewis Library to add interactive STEAM exhibits and museum. The Design phase will begin in Spring 2026, with construction expected to begin in 2027.
- **Fire Station 77 Remodel:** This project will involve the demolition of the existing restrooms, which are showing signs of age and deterioration. The proposed remodel will address these deficiencies and reconfigure the current layout to provide separate restroom facilities for male and female personnel. The renovation will enhance functionality, privacy, and overall working conditions for Fire Department staff.
- **Pavement Rehabilitation Program:** Based on the new Citywide 7-Year Pavement Management Plan, The following projects were completed in FY 2025/26: Sierra Ave between Baseline Ave and South Highland Ave, Sierra Ave between Sierra Lakes Pkwy and Summit Ave, Marygold Ave between Sierra Ave and Alder Ave, Lincoln Loop and Yosemite Loop in Village of Heritage, Grid 26, 48, and 52, and Hunters Ridge/Coyote Canyon South. Various funding sources were used for the completion of these projects, including Road Maintenance and Rehabilitation Act (RMRA) funding.
- **Seville Park Bicycle Pump Track:** The project will create a multi-use recreational destination at Seville Park. The project will construct a modern skateboard park and an inclusive pump track, and pickleball courts to promote active lifestyles and community connection. Designed for long-term sustainability, the project prioritizes accessibility, safety, and skill progression across all user groups. The project will establish a welcoming hub for recreation, events, and community gathering. The project is currently in the Planning phase, and the schedule will be updated in near future.
- **Downtown Parking Structure Project:** This Design-Build project constructed a new 4.5 tier parking structure at the current Stage Red Theater Parking lot. The parking structure provides 373 parking stalls which will serve City employees and residents for various future downtown events. The Design-Build work began in September 2023 and was successfully completed and accepted in September 2025.
- **Fontana Gap Closure:** This project constructed sidewalks where none currently exist, filling in the gaps to provide a continuous path of travel for pedestrians along the designated corridors within the project vicinity. Separated bike lanes will also be striped and Rectangular Rapid Flashing Beacons (RRFB's) will also be installed at designated crosswalks. The improvements will assist in providing Safe Routes to Schools near Citrus Elementary School, Truman Middle School, and Fontana High School. Construction has been completed and accepted in July 2025.

Introduction - continued

Conclusion

The proposed FY 2026/27 Supplemental Budget is fiscally balanced and continues to support the City of Fontana's core services, infrastructure maintenance, and operational priorities established by the City Council. The budget reflects a prudent and measured approach to addressing the community's current needs while maintaining the City's long-term financial stability.

Although revenue growth is expected to continue at a modest pace, expenditure demands are increasing at a faster rate due to inflationary pressures, rising operational costs, infrastructure needs, and service level expectations. In response, the City has developed this budget with a focus on fiscal discipline, strategic resource allocation, and ongoing evaluation of expenditures to ensure that limited resources are aligned with Council priorities and community needs.

The City will continue to closely monitor economic conditions and revenue performance throughout the fiscal year and remain proactive in identifying opportunities to enhance revenues, improve operational efficiencies, and control costs while preserving essential public services. Maintaining financial flexibility and organizational stability will remain critical as the City navigates an evolving economic environment.

This budget reflects the City Council's commitment to responsible stewardship, long-term planning, and investment in the community. Staff would like to thank the City Council for its continued leadership and support, as well as Department Directors, employees, and community partners for their collaboration and participation throughout the budget development process.

Respectfully submitted,

Matthew C. Ballantyne
City Manager

Jessica Brown
Chief Financial Officer

Budget Summary

- Overview of the Operating Budget

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.

Adopted

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

Revised

Fiscal Year 2026-27	Revenue	Expenditures	Transfers In	Transfers Out	Results from Operations
General Fund	$ 214,023,770	$ 167,279,600	$ 9,290,460	$ 55,208,560	$ 826,070
Other General Fund	19,410,540	36,775,030	23,586,270	6,962,950	(741,170)
Other City Funds	133,514,090	146,515,130	40,598,460	11,303,680	16,293,740
Fire Protection District	86,837,460	77,792,870	5,000,000	5,000,000	9,044,590
Housing Authority	3,008,350	949,730	-	-	2,058,620
Community Foundation	2,500	73,100	-	-	(70,600)
Totals	**$ 456,796,710**	**$ 429,385,460**	**$ 78,475,190**	**$ 78,475,190**	**$ 27,411,250**

Overview of the Operating Budget (continued)

Revenue History by Category

	Current FY 2025-26	Adopted 2026-27	Changes 2026-27	Revised 2026-27
Sales Tax	$ 54,914,670	$ 56,548,090	$ (1,439,920)	$ 55,108,170
Transactional Use Tax	43,603,350	44,019,830	4,091,170	48,111,000
Property Tax	126,355,240	131,744,240	2,135,090	133,879,330
Interest And Rentals	7,038,320	5,317,580	4,721,680	10,039,260
Franchise Fees	11,478,300	11,857,290	-	11,857,290
Business Related	11,260,870	11,748,350	69,520	11,817,870
Development Related	35,794,990	35,580,790	155,710	35,736,500
Recreation	4,220,670	4,226,210	-	4,226,210
Reimbursables & Other Revenues	208,918,533	92,510,690	1,651,010	94,161,700
From Other Agencies	27,923,780	22,136,150	(2,562,470)	19,573,680
Debt Proceeds	144,969,880	-	-	-
Internal Services Charges	8,612,055	8,588,190	38,430	8,626,620
Special Assessments	22,234,040	23,800,880	(391,800)	23,409,080
Motor Vehicle Lieu	250,000	250,000	-	250,000
Total Revenues	**$ 707,574,698**	**$ 448,328,290**	**$ 8,468,420**	**$ 456,796,710**
Operating Transfers In	104,998,218	72,255,500	6,219,690	78,475,190
	$ 812,572,916	**$ 520,583,790**	**$ 14,688,110**	**$ 535,271,900**

Revenue History by Entity

	Current FY 2025-26	Adopted FY 2026-27	Changes FY 2026-27	Revised FY 2026-27
City of Fontana	$ 619,929,568	$ 359,211,730	$ 7,736,670	$ 366,948,400
Fontana Fire Protection District	81,658,990	86,290,710	546,750	86,837,460
Fontana Housing Authority	5,823,855	2,823,350	185,000	3,008,350
Fontana Community Foundation	162,285	2,500	-	2,500
Total Revenues	**$ 707,574,698**	**$ 448,328,290**	**$ 8,468,420**	**$ 456,796,710**

Overview of the Operating Budget (continued)

Expenditure History by Category

	Current FY 2025-26	Adopted 2026-27	Changes 2026-27	Revised 2026-27
Personnel Services	$ 152,729,218	$ 154,538,810	$ 5,210,790	$ 159,749,600
Operating Costs	64,106,219	45,752,910	3,072,790	48,825,700
Contractual Services	189,876,633	132,507,820	8,219,350	140,727,170
Internal Services Charges	16,497,505	16,759,320	1,295,560	18,054,880
Capital Expenditure	417,307,967	25,748,470	5,006,740	30,755,210
Debt Service	35,543,621	4,145,330	6,962,950	11,108,280
Contributions To	27,673,779	21,886,150	(2,337,470)	19,548,680
Other Financing Uses	625,500	615,940	-	615,940
Total Expenditures	**$ 904,360,442**	**$ 401,954,750**	**$ 27,430,710**	**$ 429,385,460**
Operating Transfers Out	104,998,218	72,255,500	6,219,690	78,475,190
	$ 1,009,358,660	**$ 474,210,250**	**$ 33,650,400**	**$ 507,860,650**

Expenditure History by Entity

	Current FY 2025-26	Adopted FY 2026-27	Changes FY 2026-27	Revised FY 2026-27
City of Fontana	$ 789,241,622	$ 326,725,580	$ 23,844,180	$ 350,569,760
Fontana Fire Protection District	105,580,515	74,508,670	3,284,200	77,792,870
Fontana Housing Authority	9,302,120	643,900	305,830	949,730
Fontana Community Foundation	236,185	76,600	(3,500)	73,100
Total Expenditures	**$ 904,360,442**	**$ 401,954,750**	**$ 27,430,710**	**$ 429,385,460**

Fund Balance

- 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

City of Fontana General Fund – Fund Balance Report
Fiscal Year 2026-27

	2023/24 Audited Actuals	2024/25 Audited Actuals	2025/2026 Adopted Budget	2025/2026 Current Budget	2026/27 Adopted	2026/27 Revised
Revenues	$151,466,541	$164,278,569	$197,996,520	$202,069,251	$204,593,030	$214,023,770
Expenditures	128,062,185	136,851,861	153,758,210	160,797,340	160,029,210	167,279,600
Revenues over (under) expenditures	**23,404,356**	**27,426,708**	**44,238,310**	**41,271,911**	**44,563,820**	**46,744,170**
Other sources & uses:						
Operating transfers in	$ 11,566,054	12,384,062	12,244,050	12,262,084	12,837,900	9,290,460
Operating transfers out	(43,805,438)	(45,398,527)	(52,916,410)	(53,985,040)	(53,369,240)	(55,208,560)
Total other sources & uses	**(32,239,384)**	**(33,014,465)**	**(40,672,360)**	**(41,722,956)**	**(40,531,340)**	**(45,918,100)**
Revenues & other sources over (under) expenditures and other uses	(8,835,028)	(5,587,757)	3,565,950	(451,045)	4,032,480	826,070
Est. Fund balance, beginning of year	73,633,725	66,669,035	53,759,036	63,017,927	57,324,986	62,566,882
Estimated Fund balance, end of year	**$ 64,798,697**	**$ 61,081,278**	**$ 57,324,986**	**$ 62,566,882**	**$ 61,357,466**	**$ 63,392,952**
FUND BALANCE						
Reserved						
Inventories	$ 512,764	$ 340,263	$ 512,764	$ 340,263	$ 512,764	$ 340,263
Total reserved	**512,764**	**340,263**	**512,764**	**340,263**	**512,764**	**340,263**
Designated						
Economic Uncertainty	$ -	$ -	$ -	$ -	$ -	$ -
CalPERS UAL Forecasted Increases	-	-	-	-	-	-
PERS Rate Stability	12,204,822	13,644,923	11,651,142	14,355,753	11,651,142	14,355,753
15% Contingency		-	-	-	-	-
40% Contingency (funded @ 26%)	33,087,836	33,087,836	38,377,050	39,794,070	39,944,810	43,492,700
Animal Shelter JPA	800,000	800,000	582,570	582,570	582,570	582,570
Operating Contingencies	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Future Projects and Commitments	750,000	750,000	3,201,460	4,494,226	5,666,180	1,621,666
Unappropriated	14,443,275	9,458,256	-	-	-	-
Fund Balance	**$ 64,798,697**	**$ 61,081,278**	**$ 57,324,986**	**$ 62,566,882**	**$ 61,357,466**	**$ 63,392,952**
Total available for contingencies as of July 1	**$ 33,087,836**	**$ 33,087,836**	**$ 38,377,050**	**$ 39,794,070**	**$ 39,944,810**	**$ 43,492,700**

Other Funds
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Other General Funds:							
102	City Technology	$ 295,485	$ -	$ 9,191,690	$ (9,291,240)	$ -	$ 195,935
103	Facility Maintenance	52,982	-	9,955,570	(10,008,040)	-	512
104	Office of Emergency Svcs	1,126,910	-	-	(58,840)	-	1,068,070
105	KFON	862,992	250,000	-	(303,090)	-	809,902
106	Self-Insurance	21,262,439	12,054,580	-	(12,307,380)	-	21,009,639
107	Retiree Medical Benefits	2,751,964	268,000	2,600,000	(2,827,270)	-	2,792,694
108	Supplemental Retirement	36,162	-	35,000	(36,570)	-	34,592
110	GF Operating Projects	25,272	-	1,374,510	(1,374,510)	-	25,272
115	Lease-Fire	3	6,533,460	429,500	-	(6,962,950)	13
125	Storm Water Compliance	360,399	304,500	-	(568,090)	-	96,809
	Total Other General Funds	**$ 26,774,608**	**$ 19,410,540**	**$ 23,586,270**	**$ (36,775,030)**	**$ (6,962,950)**	**$ 26,033,438**
Special Revenue Funds:							
201	Muni Svcs Fiscal Impact	$ 25,799,256	$ 943,100	$ -	$ -	$ (1,265,350)	$ 25,477,006
221	Federal Seizure Treasury	156,577	-	-	(75,000)	-	81,577
222	Crime Prev Asset Seizure	19,255	2,500	-	(18,000)	-	3,755
223	Federal Asset Seizure	6,299,928	2,000,000	-	(3,823,640)	-	4,476,288
224	State Asset Seizure	488,215	20,000	-	(69,910)	-	438,305
225	PD Traffic Safety	3,430,912	400,000	-	(304,250)	-	3,526,662
226	Opioid Settlement	615,156	250,000	-	-	(9,730)	855,426
241	Air Quality Mgmt Dist	574,606	304,000	-	(20,000)	(3,550)	855,056
243	Traffic Safety	93,052	45,000	-	(54,270)	-	83,782
244	Prop 1B	146,491	-	-	-	-	146,491
246	Measure I 2010-2040 Local	4,333,363	5,873,110	-	(3,402,550)	(465,750)	6,338,173
281	Gas Tax (State)	820,428	6,251,840	-	(5,815,050)	(398,480)	858,738
282	Solid Waste Mitigation	9,298,720	5,505,000	-	(3,170,970)	(348,730)	11,284,020
283	Road Maintenance & Rehab	3,049,548	6,149,640	-	(6,149,640)	-	3,049,548
301	Grants	-	23,200	-	53,320	(76,520)	-
322	State COPS AB 3229	1,396,074	400,000	-	(474,110)	-	1,321,964
362	CDBG	438,539	2,115,710	-	(2,081,230)	(34,480)	438,539
363	HOME	298,029	588,010	-	(588,010)	-	298,029
385	After School Program	-	4,407,400	-	(4,119,680)	(268,500)	19,220
386	ASES ELO-P Grant	-	13,127,390	-	(12,592,750)	(501,000)	33,640
395	LMD #1 City Wide	-	909,540	908,510	(1,604,690)	(213,360)	-
396	LMD #2 Vlg of Heritage	-	2,743,980	1,602,340	(3,881,820)	(464,500)	-
397	LMD #3-1 Empire Center	251,726	62,120	-	(76,980)	(7,270)	229,596

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

		Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
398	LMD #3 Hunter's Ridge	1,940,150	1,061,860	-	(1,260,450)	(160,210)	1,581,350
399	LLMD #3 Hunter's Ridge	86,264	37,260	-	(36,730)	(2,390)	84,404
401	CFD #1 Southridge Village	956,580	7,166,800	-	(5,391,650)	(2,396,180)	335,550
403	CFD #6-3A Bellgrove II	492,176	245,800	-	(346,200)	-	391,776
404	CFD #6-2 N Morningside	335,047	110,290	-	(133,110)	-	312,227
405	CFD #6-1 Stratham	443,845	214,470	-	(294,880)	-	363,435
406	CFD #6 The Landings	2,869,495	425,540	-	(699,680)	-	2,595,355
407	CFD #7 Country Club Est	151,505	146,300	-	(276,090)	-	21,715
408	CFD #8 Presley	415,460	83,090	-	(199,280)	-	299,270
409	CFD #9M Morningside	-	212,340	56,380	(268,720)	-	-
410	CFD #10M Jurupa Ind	206,458	42,610	-	(15,220)	-	233,848
412	CFD #12 Sierra Lakes	1,160,896	1,033,680	-	(1,350,060)	-	844,516
413	CFD #13M Summit Heights	29,450	581,670	71,220	(682,340)	-	-
414	CFD #14M Sycamore Hills	8,970	500,030	59,530	(568,530)	-	-
415	CFD #15M Silver Ridge	80,270	382,210	74,270	(536,750)	-	-
416	CFD #16M Ventana Pointe	34,430	55,970	-	(76,760)	-	13,640
418	CFD #18M Badiola Homes	45,964	7,290	-	(11,630)	-	41,624
420	CFD #20M	42,219	39,590	-	(46,560)	-	35,249
421	CFD #21M	242,728	42,590	-	(53,820)	-	231,498
423	CFD #23M	23,597	9,670	-	(18,910)	-	14,357
424	CFD #24M	187,526	48,240	-	(74,180)	-	161,586
425	CFD #25M	250,946	95,960	-	(130,580)	-	216,326
427	CFD #27M	-	70,850	-	(63,120)	-	7,730
428	CFD #28M	395,404	170,280	-	(258,200)	-	307,484
429	CFD #29M	-	34,390	10,360	(44,750)	-	-
430	CFD #30M	686,486	250,680	-	(352,750)	-	584,416
431	CFD #31 Citrus Heights No	878,608	500,240	-	(745,210)	-	633,638
432	CFD #32M	105,335	19,470	-	(36,370)	-	88,435
433	CFD #33M Empire Lighting	124,177	46,700	-	(52,750)	-	118,127
434	CFD #34 Empire Det Basin	261,577	21,140	-	(32,870)	-	249,847
435	CFD #35M	845,381	603,660	-	(489,530)	(71,220)	888,291
436	CFD #36M	14,620	28,680	1,800	(45,100)	-	-
437	CFD #37 Montelago	35,963	98,460	-	(104,750)	-	29,673
438	CFD #38M	892,472	181,870	-	(267,320)	-	807,022
439	CFD #39M	12,207	27,830	-	(34,910)	-	5,127
440	CFD #40M	80,196	10,950	-	(19,640)	-	71,506
441	CFD #41M	116,999	16,140	-	(19,310)	-	113,829

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

		Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
442	CFD #42M	216,999	51,360	-	(64,000)	(3,110)	201,249
444	CFD #44M	20,518	10,500	-	(13,090)	-	17,928
445	CFD #45M	283,051	113,380	-	(129,510)	-	266,921
446	CFD #46M	300,636	49,890	-	(61,000)	(1,800)	287,726
447	CFD #47M	-	13,240	-	(12,370)	-	870
448	CFD #48M	435,255	76,050	-	(68,750)	(10,360)	432,195
449	CFD #49M	19,949	14,470	-	(12,370)	-	22,049
450	CFD #50M	63,896	46,680	-	(70,440)	-	40,136
451	CFD #51M	26,891	75,350	-	(82,130)	-	20,111
453	CFD #53M	84,153	9,080	-	(11,630)	-	81,603
454	CFD #54M	-	28,850	3,110	(31,960)	-	-
455	CFD #55M	60,697	7,320	-	(6,550)	-	61,467
456	CFD #56M	127,217	27,860	-	(67,630)	-	87,447
457	CFD #57M	52,057	16,950	-	(13,870)	-	55,137
458	CFD #58M	17,506	4,720	-	(10,180)	-	12,046
459	CFD #59M	13,490	2,500	-	(4,360)	-	11,630
460	CFD #60M	79,797	12,940	-	(15,580)	-	77,157
461	CFD #61M	390,345	57,490	-	(70,740)	-	377,095
462	CFD #62M	53,088	5,690	-	(10,820)	-	47,958
463	CFD #63M	622,435	54,640	-	(74,090)	(130,650)	472,335
464	CFD #64M	90,582	5,070	-	(5,820)	-	89,832
465	CFD #65M	202,864	20,430	-	(27,300)	-	195,994
467	CFD #67M	183,111	43,450	-	(53,820)	-	172,741
468	CFD #68M	148,938	25,280	-	(35,340)	-	138,878
469	CFD #69M	507,224	178,130	-	(248,860)	-	436,494
470	CFD #70 Avellino	205,304	80,220	-	(89,120)	-	196,404
471	CFD #71 Sierra Crest	390,180	132,740	-	(136,000)	-	386,920
472	CFD #72M	22,532	12,650	-	(16,310)	-	18,872
473	CFD #73M	291,105	67,580	-	(88,390)	-	270,295
474	CFD #74M	570,195	84,810	-	(138,670)	-	516,335
475	CFD #75M	51,018	15,340	-	(23,390)	-	42,968
476	CFD #76M	69,341	39,370	-	(39,150)	-	69,561
477	CFD #77M	45,521	13,820	-	(17,640)	-	41,701
478	CFD #78M	232,360	90,920	-	(149,090)	-	174,190
479	CFD #79M	230,069	21,500	-	(72,730)	-	178,839
480	CFD #80 Bella Strada	372,376	240,820	-	(278,280)	-	334,916
481	CFD #81M	51,217	132,250	-	(152,050)	-	31,417

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

		Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
482	CFD #82M	240,404	29,480	-	(80,000)	-	189,884
483	CFD #83M	198,463	63,940	-	(73,140)	-	189,263
484	CFD #84M	43,760	20,280	-	(21,820)	-	42,220
485	CFD #85 The Meadows	1,086,002	431,720	-	(437,180)	(5,350)	1,075,192
486	CFD #86 Etiwanda Ridge	184,998	67,660	-	(77,480)	-	175,178
487	CFD #87 El Paseo	202,266	88,840	-	(175,280)	-	115,826
488	CFD #88 Sierra Crest II	341,627	113,730	-	(130,190)	-	325,167
489	CFD #89 Belrose	239,889	60,980	-	(80,270)	-	220,599
490	CFD #90 Summit at Rosena	1,451,403	363,610	-	(442,040)	-	1,372,973
491	CFD #91M	39,249	6,320	-	(5,820)	-	39,749
492	CFD #92M	96,643	17,570	-	(13,810)	-	100,403
493	CFD #93M	37,840	13,290	-	(10,920)	-	40,210
494	CFD #94M	9,798	2,180	-	(4,360)	-	7,618
495	CFD #95 Summit at Rosena II	362,215	184,120	-	(207,550)	-	338,785
496	CFD #96M Tr. 19957	41,962	11,560	-	(10,590)	-	42,932
497	CFD #97M	27,857	5,480	-	(9,460)	-	23,877
498	CFD #98M	29,634	6,290	-	(6,550)	-	29,374
500	CFD #100M Tr 2023	270,212	82,990	-	(140,380)	-	212,822
501	CFD #101M	39,091	8,320	-	(8,720)	-	38,691
502	CFD #102M	25,715	5,210	-	(4,360)	-	26,565
503	CFD #103M Estrada	23,394	4,510	-	(3,640)	-	24,264
504	CFD #104M	44,587	14,060	-	(12,060)	-	46,587
505	CFD #105M Tr 20346	106,205	50,890	-	(69,840)	-	87,255
506	CFD #106 Mountainview	271,021	92,070	-	(116,070)	-	247,021
507	CFD #107 Highland	60,191	45,900	-	(77,830)	-	28,261
509	CFD#109 Narra Hills	622,803	353,570	-	(352,030)	-	624,343
510	CFD #510M	38,386	17,770	-	(13,090)	-	43,066
511	CFD #511 Monterado	55,330	83,340	5,350	(144,020)	-	-
512	CFD #512 The Gardens	125,198	350,270	-	(382,570)	-	92,898
513	CFD #113	64,960	74,700	-	(81,470)	-	58,190
514	CFD #114M	55,080	56,180	-	(61,820)	-	49,440
515	CFD #115M	426,000	426,000	-	(21,100)	(59,530)	771,370
516	CFD #116M	66,930	76,970	-	(92,370)	-	51,530
	Total Special Revenue Funds	**$ 85,424,308**	**$ 71,859,280**	**$ 2,792,870**	**$ (69,078,800)**	**$ (6,898,020)**	**$ 84,099,638**

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

		Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Debt Service Funds:							
580	General Debt Service	$ 58,974	$ 1,119,300	$ 9,828,880	$ (10,952,180)	$ -	$ 54,974
	Total Debt Service Funds	**$ 58,974**	**$ 1,119,300**	**$ 9,828,880**	**$ (10,952,180)**	**$ -**	**$ 54,974**
Capital Project Funds:							
601	Capital Reinvestment	$ 1,380	$ 1,346,620	$ 2,500,000	$ (3,338,700)	$ (300,000)	$ 209,300
602	Capital Improvement	219,841	210,000	-	-	-	429,841
603	Future Capital Projects	8,112,640	-	-	-	-	8,112,640
604	Capital Project -TUT	5,194,033	-	24,055,510	(22,179,920)	-	7,069,623
620	San Sevaine Flood Control	3,207,868	585,000	-	-	(7,460)	3,785,408
621	Upper Etiwanda Flood Cont	49,554	-	-	-	-	49,554
622	Storm Drain	10,967,270	780,000	-	(47,100)	(77,270)	11,622,900
623	Sewer Expansion	7,420,970	5,205,770	-	-	(1,870)	12,624,870
630	Circulation Mitigation	19,859,715	4,917,030	-	(12,670)	(47,730)	24,716,345
631	Fire Assessment	377,194	260,000	-	-	(272,010)	365,184
632	General Government	2,295,161	430,000	-	-	(21,470)	2,703,691
633	Landscape Medians	1,458,525	400,000	-	-	(29,330)	1,829,195
634	Library Cap Improvement	1,628,578	152,090	-	-	(7,100)	1,773,568
635	Parks Development	15,505,377	3,904,230	-	-	(35,790)	19,373,817
636	Police Capital Facilities	4,920,674	655,500	-	(100,000)	(36,770)	5,439,404
637	Underground Utilities	1,808,879	600,000	-	-	-	2,408,879
657	CFD #31 Citrus Heights No	1,894,388	-	-	-	-	1,894,388
658	CFD #37 Montelago	6,052	-	-	-	-	6,052
659	CFD #70 Avellino	798	-	-	-	-	798
660	CFD #71 Sierra Crest	2,686	-	-	-	-	2,686
661	CFD #80 Bella Strada	15,782	-	-	-	-	15,782
663	CFD #74B Citrus/Summit	192,800	-	-	-	-	192,800
664	CFD #86 Etiwanda Ridge	989,653	-	-	-	-	989,653
665	CFD #85 The Meadows	19,502	-	-	-	-	19,502
666	CFD #88 Sierra Crest II	105,422	-	-	-	-	105,422
668	CFD #90 Summit @ Rosena Ph 1	8,033,351	-	-	-	-	8,033,351
669	CFD #95 Summit at Rosena II	5,907,329	-	-	-	-	5,907,329
670	CFD #87 El Paseo	960,065	-	-	-	-	960,065
671	CFD #106 MountainView	51,862	-	-	-	-	51,862
672	CFD #99 The Retreat	72,165	-	-	-	-	72,165
673	CFD #100 Victoria	2,347,596	-	-	-	-	2,347,596
674	CFD #111 Monterado	3,019,433	-	-	-	-	3,019,433

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

		Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
675	CFD#107 Highland	779,285	-	-	-	-	779,285
676	CFD#109 Narra Hills	75,569	-	-	-	-	75,569
677	CFD #112 The Gardens Phase One	6,395,929	-	-	-	-	6,395,929
	Total Capital Project Funds	**$ 113,897,326**	**$ 19,446,240**	**$ 26,555,510**	**$ (25,678,390)**	**$ (836,800)**	**$ 133,383,886**
Enterprise Funds:							
701	Sewer Maint & Operations	$ 10,411,057	$ 31,162,640	$ -	$ (27,449,870)	$ (3,556,530)	$ 10,567,297
702	Sewer Capital Projects	0	300,010	-	(138,350)	(12,330)	149,330
703	Sewer Replacement	831,585	1,000,000	1,171,200	(1,894,450)	-	1,108,335
710	Water Utility	952,518	-	-	-	-	952,518
	Total Enterprise Funds	**$ 12,195,159**	**$ 32,462,650**	**$ 1,171,200**	**$ (29,482,670)**	**$ (3,568,860)**	**$ 12,777,479**
Internal Service Funds:							
751	Fleet Operations	$ 15,168,958	$ 8,626,620	$ 250,000	$ (11,323,090)	$ -	$ 12,722,488
	Total Internal Service Funds	**$ 15,168,958**	**$ 8,626,620**	**$ 250,000**	**$ (11,323,090)**	**$ -**	**$ 12,722,488**
TOTAL ALL FUNDS		**$ 253,519,334**	**$ 152,924,630**	**$ 64,184,730**	**$ (183,290,160)**	**$ (18,266,630)**	**$ 269,071,904**

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

	Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:						
210 Fontana Fire District	$ 21,260,377	$ 86,837,460	$ -	$ (74,362,190)	$ (5,000,000)	$ 28,735,647
211 FFD - CFD 2002-2	5,060,460	-	-	(287,750)	-	4,772,710
Total Special Revenue Funds	**$ 26,320,837**	**$ 86,837,460**	**$ -**	**$ (74,649,940)**	**$ (5,000,000)**	**$ 33,508,357**
Capital Projects Funds:						
610 Fire Capital Projects	$ 2,490,857	$ -	$ 5,000,000	$ (3,142,930)	$ -	$ 4,347,927
Total Capital Project Fund	**$ 2,490,857**	**$ -**	**$ 5,000,000**	**$ (3,142,930)**	**$ -**	**$ 4,347,927**
TOTAL FIRE DISTRICT FUNDS	**$ 28,811,694**	**$ 86,837,460**	**$ 5,000,000**	**$ (77,792,870)**	**$ (5,000,000)**	**$ 37,856,284**

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 212,455	$ -	$ -	$ -	$ -	$ 212,455
291	Housing Authority AB 1486	3,669,617	-	-	-	-	3,669,617
297	Housing Authority - LMIHF	12,302,407	851,000	-	(750,870)	-	12,402,537
	Total Special Revenue Funds	**$ 16,184,479**	**$ 851,000**	**$ -**	**$ (750,870)**	**$ -**	**$ 16,284,609**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 1,469,496	$ 257,350	$ -	$ (168,360)	$ -	$ 1,558,486
698	Affordable Housing Trust	5,892,131	1,900,000	-	(30,500)	-	7,761,631
	Total Capital Project Funds	**$ 7,361,627**	**$ 2,157,350**	**$ -**	**$ (198,860)**	**$ -**	**$ 9,320,117**
TOTAL HOUSING AUTHORITY FUNDS		**$ 23,546,106**	**$ 3,008,350**	**$ -**	**$ (949,730)**	**$ -**	**$ 25,604,726**

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2026/2027

	Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:						
299 Community Foundation	$ 398,216	$ 2,500	$ -	$ (73,100)	$ -	$ 327,616
Total Special Revenue Funds	**$ 398,216**	**$ 2,500**	**$ -**	**$ (73,100)**	**$ -**	**$ 327,616**

Revenues

- General Fund Revenue Summary
- Fund Revenue Summary – All Entities

General Fund Revenue Summary

	Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
General Fund Revenue Summary					
SALES TAX	54,914,670	56,548,090	55,108,170	(1,439,920)	-2.55%
TRANSACTIONAL USE TAX	43,603,350	44,019,830	48,111,000	4,091,170	9.29%
PROPERTY TAX	48,690,790	49,603,270	51,345,790	1,742,520	3.51%
INTEREST AND RENTALS	5,398,975	3,802,260	5,202,260	1,400,000	36.82%
FRANCHISE FEES	10,828,300	11,207,290	11,207,290	-	0.00%
BUSINESS RELATED	11,260,870	11,748,350	11,817,870	69,520	0.59%
DEVELOPMENT RELATED	9,599,490	9,599,490	9,599,490	-	0.00%
RECREATION	4,220,670	4,226,210	4,226,210	-	0.00%
OTHER REVENUES	2,104,740	2,062,970	3,918,290	1,855,320	89.93%
REIMBURSABLES	1,807,086	1,794,870	1,794,870	-	0.00%
FROM OTHER AGENCIES	9,390,310	9,730,400	11,442,530	1,712,130	17.60%
MOTOR VEHICLE LIEU	250,000	250,000	250,000	-	0.00%
TOTAL GENERAL FUND REVENUES	**202,069,251**	**204,593,030**	**214,023,770**	**9,430,740**	**4.61%**

Fund Revenue Summary

Fund		Current FY 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
City of Fontana		**619,929,568**	**359,211,730**	**366,948,400**	**7,736,670**	**2.15%**
General Fund		**202,069,251**	**204,593,030**	**214,023,770**	**9,430,740**	**4.61%**
101	General Fund	202,069,251	204,593,030	214,023,770	9,430,740	4.61%
Other General Fund		**17,508,925**	**17,375,960**	**19,410,540**	**2,034,580**	**11.71%**
105	KFON	250,000	250,000	250,000	-	0.00%
106	Self-Insurance	10,384,803	10,669,490	12,054,580	1,385,090	12.98%
107	Retiree Medical Benefits	265,000	268,000	268,000	-	0.00%
110	GF Operating Projects	650	-	-	-	0.00%
115	Lease-Fire	6,303,972	5,883,970	6,533,460	649,490	11.04%
125	Storm Water Compliance	304,500	304,500	304,500	-	0.00%
Special Revenue Funds		**180,654,808**	**71,617,720**	**71,859,280**	**241,560**	**0.34%**
201	Muni Svcs Fiscal Impact	943,100	943,100	943,100	-	0.00%
221	Federal Seizure Treasury	100,000	-	-	-	0.00%
222	Crime Prev Asset Seizure	2,500	2,500	2,500	-	0.00%
223	Federal Asset Seizure	1,000,000	2,000,000	2,000,000	-	0.00%
224	State Asset Seizure	20,000	20,000	20,000	-	0.00%
225	PD Traffic Safety	400,000	400,000	400,000	-	0.00%
226	Opioid Settlement	847,643	-	250,000	250,000	0.00%
241	Air Quality Mgmt Dist	304,000	304,000	304,000	-	0.00%
243	Traffic Safety	45,000	45,000	45,000	-	0.00%
245	Measure I 2010-2040 Reimb	27,011,651	-	-	-	0.00%
246	Measure I 2010-2040 Local	5,710,860	5,873,110	5,873,110	-	0.00%
281	Gas Tax (State)	6,012,640	6,251,840	6,251,840	-	0.00%
282	Solid Waste Mitigation	5,505,000	5,505,000	5,505,000	-	0.00%
283	Road Maintenance & Rehab	7,094,017	5,800,000	6,149,640	349,640	6.03%
301	Grants	69,914,090	23,200	23,200	-	0.00%
303	TDA/Article 3	1,632,271	-	-	-	0.00%
304	ARPA - County	1,140,880	-	-	-	0.00%
322	State COPS AB 3229	672,000	400,000	400,000	-	0.00%
362	CDBG	5,123,947	2,070,000	2,115,710	45,710	2.21%
363	HOME	7,362,079	600,000	588,010	(11,990)	(2.00%)
385	After School Program	4,407,400	4,407,400	4,407,400	-	0.00%
386	ASES ELO-P Grant	13,127,390	13,127,390	13,127,390	-	0.00%
395	LMD #1 City Wide	909,540	909,540	909,540	-	0.00%
396	LMD #2 Vlg of Heritage	2,690,247	2,743,980	2,743,980	-	0.00%
397	LMD #3-1 Empire Center	62,120	62,120	62,120	-	0.00%
398	LMD #3 Hunter's Ridge	965,370	1,061,860	1,061,860	-	0.00%
399	LLMD #3 Hunter's Ridge	35,810	37,260	37,260	-	0.00%
401	CFD #1 Southridge Village	6,516,335	7,237,000	7,166,800	(70,200)	(0.97%)
403	CFD #6-3A Bellgrove II	228,660	228,660	245,800	17,140	7.50%

Fund Revenue Summary - continued

Fund		Current FY 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
404	CFD #6-2 N Morningside	110,290	112,170	110,290	(1,880)	(1.68%)
405	CFD #6-1 Stratham	209,240	219,700	214,470	(5,230)	(2.38%)
406	CFD #6 The Landings	425,540	425,540	425,540	-	0.00%
407	CFD #7 Country Club Est	127,260	139,950	146,300	6,350	4.54%
408	CFD #8 Presley	81,458	89,490	83,090	(6,400)	(7.15%)
409	CFD #9M Morningside	184,680	203,120	212,340	9,220	4.54%
410	CFD #10M Jurupa Ind	42,610	46,870	42,610	(4,260)	(9.09%)
412	CFD #12 Sierra Lakes	1,033,680	1,136,990	1,033,680	(103,310)	(9.09%)
413	CFD #13M Summit Heights	559,310	615,190	581,670	(33,520)	(5.45%)
414	CFD #14M Sycamore Hills	480,820	528,860	500,030	(28,830)	(5.45%)
415	CFD #15M Silver Ridge	332,430	365,620	382,210	16,590	4.54%
416	CFD #16M Ventana Pointe	48,670	53,540	55,970	2,430	4.54%
418	CFD #18M Badiola Homes	7,010	7,010	7,290	280	3.99%
420	CFD #20M	38,070	41,880	39,590	(2,290)	(5.47%)
421	CFD #21M	40,950	40,950	42,590	1,640	4.00%
423	CFD #23M	8,410	9,240	9,670	430	4.65%
424	CFD #24M	46,400	46,400	48,240	1,840	3.97%
425	CFD #25M	92,270	101,490	95,960	(5,530)	(5.45%)
427	CFD #27M	66,210	72,830	70,850	(1,980)	(2.72%)
428	CFD #28M	163,730	171,920	170,280	(1,640)	(0.95%)
429	CFD #29M	29,910	32,900	34,390	1,490	4.53%
430	CFD #30M	241,050	241,050	250,680	9,630	4.00%
431	CFD #31 Citrus Heights No	481,040	481,040	500,240	19,200	3.99%
432	CFD #32M	18,730	18,730	19,470	740	3.95%
433	CFD #33M Empire Lighting	46,700	51,370	46,700	(4,670)	(9.09%)
434	CFD #34 Empire Det Basin	21,140	21,140	21,140	-	0.00%
435	CFD #35M	603,660	663,980	603,660	(60,320)	(9.08%)
436	CFD #36M	24,940	27,430	28,680	1,250	4.56%
437	CFD #37 Montelago	98,460	108,290	98,460	(9,830)	(9.08%)
438	CFD #38M	181,870	181,870	181,870	-	0.00%
439	CFD #39M	24,200	26,620	27,830	1,210	4.55%
440	CFD #40M	10,530	10,530	10,950	420	3.99%
441	CFD #41M	15,520	15,520	16,140	620	3.99%
442	CFD #42M	49,380	54,320	51,360	(2,960)	(5.45%)
444	CFD #44M	10,090	11,100	10,500	(600)	(5.41%)
445	CFD #45M	113,370	124,700	113,380	(11,320)	(9.08%)
446	CFD #46M	49,890	49,890	49,890	-	0.00%
447	CFD #47M	12,980	14,280	13,240	(1,040)	(7.28%)
448	CFD #48M	76,050	76,050	76,050	-	0.00%
449	CFD #49M	14,470	15,910	14,470	(1,440)	(9.05%)

Fund Revenue Summary - continued

Fund		Current FY 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
450	CFD #50M	40,640	44,670	46,680	2,010	4.50%
451	CFD #51M	75,350	80,570	75,350	(5,220)	(6.48%)
453	CFD #53M	9,080	9,080	9,080	-	0.00%
454	CFD #54M	28,280	31,110	28,850	(2,260)	(7.26%)
455	CFD #55M	7,320	7,320	7,320	-	0.00%
456	CFD #56M	26,040	26,040	27,860	1,820	6.99%
457	CFD #57M	16,950	18,640	16,950	(1,690)	(9.07%)
458	CFD #58M	4,410	4,410	4,720	310	7.03%
459	CFD #59M	2,400	2,400	2,500	100	4.17%
460	CFD #60M	12,940	12,940	12,940	-	0.00%
461	CFD #61M	55,280	55,280	57,490	2,210	4.00%
462	CFD #62M	5,580	5,580	5,690	110	1.97%
463	CFD #63M	54,640	54,640	54,640	-	0.00%
464	CFD #64M	5,070	5,070	5,070	-	0.00%
465	CFD #65M	20,430	20,430	20,430	-	0.00%
467	CFD #67M	43,450	43,450	43,450	-	0.00%
468	CFD #68M	25,280	25,280	25,280	-	0.00%
469	CFD #69M	178,130	187,020	178,130	(8,890)	(4.75%)
470	CFD #70 Avellino	80,220	80,220	80,220	-	0.00%
471	CFD #71 Sierra Crest	132,740	146,000	132,740	(13,260)	(9.08%)
472	CFD #72M	12,160	13,380	12,650	(730)	(5.46%)
473	CFD #73M	67,580	67,580	67,580	-	0.00%
474	CFD #74M	84,810	84,810	84,810	-	0.00%
475	CFD #75M	14,750	15,040	15,340	300	1.99%
476	CFD #76M	37,860	41,640	39,370	(2,270)	(5.45%)
477	CFD #77M	13,290	13,550	13,820	270	1.99%
478	CFD #78M	79,060	86,970	90,920	3,950	4.54%
479	CFD #79M	21,500	21,500	21,500	-	0.00%
480	CFD #80 Bella Strada	240,810	264,880	240,820	(24,060)	(9.08%)
481	CFD #81M	123,610	128,550	132,250	3,700	2.88%
482	CFD #82M	29,480	29,480	29,480	-	0.00%
483	CFD #83M	63,940	63,940	63,940	-	0.00%
484	CFD #84M	19,500	19,500	20,280	780	4.00%
485	CFD #85 The Meadows	431,720	431,720	431,720	-	0.00%
486	CFD #86 Etiwanda Ridge	67,660	69,690	67,660	(2,030)	(2.91%)
487	CFD #87 El Paseo	77,250	78,800	88,840	10,040	12.74%
488	CFD #88 Sierra Crest II	113,730	113,730	113,730	-	0.00%
489	CFD #89 Belrose	60,980	60,980	60,980	-	0.00%
490	CFD #90 Summit at Rosena	363,610	363,610	363,610	-	0.00%
491	CFD #91M	6,080	6,080	6,320	240	3.95%

Fund Revenue Summary - continued

Fund		Current FY 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
492	CFD #92M	17,220	17,220	17,570	350	2.03%
493	CFD #93M	12,780	14,050	13,290	(760)	(5.41%)
494	CFD #94M	2,100	2,100	2,180	80	3.81%
495	CFD #95 Summit at Rosena II	184,120	202,500	184,120	(18,380)	(9.08%)
496	CFD #96M Tr. 19957	11,330	11,670	11,560	(110)	(0.94%)
497	CFD #97M	5,270	5,270	5,480	210	3.98%
498	CFD #98M	6,050	6,050	6,290	240	3.97%
500	CFD #100M Tr 2023	82,990	82,990	82,990	-	0.00%
501	CFD #101M	8,010	8,010	8,320	310	3.87%
502	CFD #102M	5,010	5,010	5,210	200	3.99%
503	CFD #103M Estrada	4,420	4,420	4,510	90	2.04%
504	CFD #104M	13,780	13,780	14,060	280	2.03%
505	CFD #105M Tr 20346	47,560	47,560	50,890	3,330	7.00%
506	CFD #106 Mountainview	92,070	92,070	92,070	-	0.00%
507	CFD #107 Highland	39,910	39,910	45,900	5,990	15.01%
509	CFD#109 Narra Hills	353,570	353,570	353,570	-	0.00%
510	CFD #510M	17,420	17,420	17,770	350	2.01%
511	CFD #511 Monterado	72,470	72,470	83,340	10,870	15.00%
512	CFD #512 The Gardens	304,580	304,580	350,270	45,690	15.00%
513	CFD #113	64,960	225,040	74,700	(150,340)	(66.81%)
514	CFD #114M	55,080	55,080	56,180	1,100	2.00%
515	CFD #115M	426,000	426,000	426,000	-	0.00%
516	CFD #116M	66,930	66,930	76,970	10,040	15.00%
Debt Service Funds		**26,090,580**	**1,119,300**	**1,119,300**	**-**	**0.00%**
580	General Debt Service	26,090,580	1,119,300	1,119,300	-	0.00%
Capital Projects Funds		**151,713,580**	**23,454,880**	**19,446,240**	**(4,008,640)**	**(17.09%)**
601	Capital Reinvestment	131,575,206	5,355,260	1,346,620	(4,008,640)	(74.85%)
602	Capital Improvement	1,979,354	210,000	210,000	-	0.00%
620	San Sevaine Flood Control	529,400	585,000	585,000	-	0.00%
622	Storm Drain	1,105,000	780,000	780,000	-	0.00%
623	Sewer Expansion	5,205,770	5,205,770	5,205,770	-	0.00%
630	Circulation Mitigation	4,917,030	4,917,030	4,917,030	-	0.00%
631	Fire Assessment	260,000	260,000	260,000	-	0.00%
632	General Government	430,000	430,000	430,000	-	0.00%
633	Landscape Medians	400,000	400,000	400,000	-	0.00%
634	Library Cap Improvement	152,090	152,090	152,090	-	0.00%
635	Parks Development	3,904,230	3,904,230	3,904,230	-	0.00%
636	Police Capital Facilities	655,500	655,500	655,500	-	0.00%
637	Underground Utilities	600,000	600,000	600,000	-	0.00%

Fund Revenue Summary - continued

Fund		Current FY 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Enterprise Funds		**33,280,369**	**32,462,650**	**32,462,650**	**-**	**0.00%**
701	Sewer Maint & Operations	31,162,640	31,162,640	31,162,640	-	0.00%
702	Sewer Capital Projects	300,010	300,010	300,010	-	0.00%
703	Sewer Replacement	1,000,000	1,000,000	1,000,000	-	0.00%
720	Stage Red	817,719	-	-	-	0.00%
Internal Service Funds		**8,612,055**	**8,588,190**	**8,626,620**	**38,430**	**0.45%**
751	Fleet Operations	8,612,055	8,588,190	8,626,620	38,430	0.45%
Fontana Fire District		**81,658,990**	**86,290,710**	**86,837,460**	**546,750**	**0.63%**
Special Revenue Funds		**81,658,990**	**86,290,710**	**86,837,460**	**546,750**	**0.63%**
210	Fontana Fire District	81,658,990	86,290,710	86,837,460	546,750	0.63%
Capital Projects Funds		**-**	**-**	**-**	**-**	**0.00%**
Housing Authority		**5,823,855**	**2,823,350**	**3,008,350**	**185,000**	**6.55%**
Special Revenue Funds		**3,634,500**	**751,000**	**851,000**	**100,000**	**13.32%**
295	Permanent Local Hsg Alloc	2,883,500	-	-	-	0.00%
297	Housing Authority - LMIHF	751,000	751,000	851,000	100,000	13.32%
Capital Projects Funds		**2,189,355**	**2,072,350**	**2,157,350**	**85,000**	**4.10%**
697	Fontana Housing Authority	247,350	247,350	257,350	10,000	4.04%
698	Affordable Housing Trust	1,942,005	1,825,000	1,900,000	75,000	4.11%
Community Foundation		**162,285**	**2,500**	**2,500**	**-**	**0.00%**
Special Revenue Funds		**162,285**	**2,500**	**2,500**	**-**	**0.00%**
299	Community Foundation	162,285	2,500	2,500	-	0.00%
Total All Entities		**707,574,698**	**448,328,290**	**456,796,710**	**8,468,420**	**1.89%**

Expenditures

Fund Expenditure Summary – All Entities

Expenditure Summary

	Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
City of Fontana	**789,241,622**	**326,725,580**	**350,569,760**	**23,844,180**	**7.30%**
General Fund	**160,797,341**	**160,029,210**	**167,279,600**	**7,250,390**	**4.53%**
City Administration	**4,792,072**	**4,995,310**	**4,933,390**	**(61,920)**	**(1.24%)**
Business Development	861,469	854,590	961,680	107,090	12.53%
City Attorney	128,750	132,610	132,610	-	0.00%
City Manager	1,793,557	1,834,950	1,892,510	57,560	3.14%
Elected Officials	514,496	520,310	514,990	(5,320)	(1.02%)
Mktg and Communications	1,493,800	1,652,850	1,431,600	(221,250)	(13.39%)
Human Resources	**2,204,120**	**2,515,770**	**2,606,630**	**90,860**	**3.61%**
HR Admin	2,204,120	2,515,770	2,606,630	90,860	3.61%
Administrative Services Admin	**843,316**	**914,090**	**922,340**	**8,250**	**0.90%**
Administrative Svcs Admin	843,316	914,090	922,340	8,250	0.90%
City Clerk	**1,613,172**	**1,226,160**	**1,202,080**	**(24,080)**	**(1.96%)**
Records and Elections	1,613,172	1,226,160	1,202,080	(24,080)	(1.96%)
Community Services	**15,956,595**	**16,448,660**	**16,724,580**	**275,920**	**1.68%**
Arts/Marketing/Youth Svcs	1,912,121	2,006,160	2,016,140	9,980	0.50%
Community Svcs Admin	2,121,085	2,272,970	2,644,620	371,650	16.35%
Events & Athletic Services	6,031,836	6,149,270	6,206,150	56,880	0.92%
Facility & Senior Svcs	5,891,553	6,020,260	5,857,670	(162,590)	(2.70%)
Innovation and Technology	**5,287,724**	**5,643,930**	**5,731,110**	**87,180**	**1.54%**
Applications	2,543,231	2,686,820	2,269,900	(416,920)	(15.52%)
IT Administration	570,841	584,830	1,121,110	536,280	91.70%
Infrastructure	1,438,116	1,605,150	1,519,690	(85,460)	(5.32%)
Operations	735,536	767,130	820,410	53,280	6.95%
Finance	**6,511,441**	**6,048,730**	**6,494,120**	**445,390**	**7.36%**
Accounting	2,685,039	2,657,880	2,610,410	(47,470)	(1.79%)
Budget	902,795	937,460	955,500	18,040	1.92%
Finance	-	-	33,660	33,660	0.00%
Finance Administration	1,289,956	1,024,720	1,186,710	161,990	15.81%
Purchasing	798,220	830,990	838,400	7,410	0.89%
Revenue Operations Division	835,431	597,680	869,440	271,760	45.47%
Development Services Admin	**5,412,078**	**6,651,930**	**5,723,860**	**(928,070)**	**(13.95%)**
DS Administration/Finance	3,304,630	3,405,310	2,741,050	(664,260)	(19.51%)
Development Svcs Admin	2,107,448	3,246,620	2,982,810	(263,810)	(8.13%)
Building and Safety	**5,164,429**	**4,974,670**	**4,660,790**	**(313,880)**	**(6.31%)**
Building and Safety Admin	1,060,778	877,180	878,710	1,530	0.17%
Code Compliance	1,327,034	1,254,520	977,340	(277,180)	(22.09%)
Inspection Services	1,290,279	1,382,980	1,370,470	(12,510)	(0.90%)
Permit Processing	776,983	831,310	796,660	(34,650)	(4.17%)
Plan Check Services	709,355	628,680	637,610	8,930	1.42%

Expenditure Summary – continued

		Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Planning		**4,550,224**	**3,827,400**	**3,897,210**	**69,810**	**1.82%**
	Planning	4,026,402	3,294,000	3,331,350	37,350	1.13%
	Planning Administration	523,822	533,400	565,860	32,460	6.09%
Public Works & Engineering		**17,959,424**	**17,621,770**	**19,558,830**	**1,937,060**	**10.99%**
	Capital Projects	53,905	86,650	86,650	-	0.00%
	Environmental Compliance	-	-	1,705,300	1,705,300	0.00%
	Land Development	2,958,086	3,043,620	2,946,210	(97,410)	(3.20%)
	PW Admin	989,799	1,037,560	949,510	(88,050)	(8.49%)
	Parks & Landscape	9,687,943	9,786,880	10,158,110	371,230	3.79%
	Traffic Engineering	1,875,135	1,202,420	1,377,300	174,880	14.54%
	Utilities & Streets	2,394,556	2,464,640	2,335,750	(128,890)	(5.23%)
Police		**90,502,746**	**89,160,790**	**94,824,660**	**5,663,870**	**6.35%**
	Civilian Administration	9,001,027	9,068,970	9,159,840	90,870	1.00%
	Field Services	44,965,222	45,816,460	47,004,350	1,187,890	2.59%
	PD Administration	9,703,311	9,324,770	9,954,320	629,550	6.75%
	Police Chief Admin	836,280	855,550	907,490	51,940	6.07%
	Special Operations	25,996,906	24,095,040	27,798,660	3,703,620	15.37%
Other General Fund		**39,769,306**	**34,423,280**	**36,775,030**	**2,351,750**	**6.83%**
102	City Technology	12,190,730	8,914,690	9,291,240	376,550	4.22%
103	Facility Maintenance	10,386,250	9,895,950	10,008,040	112,090	1.13%
104	Office of Emergency Svcs	123,413	60,880	58,840	(2,040)	(3.35%)
105	KFON	1,323,790	301,590	303,090	1,500	0.50%
106	Self-Insurance	10,632,645	10,726,600	12,307,380	1,580,780	14.74%
107	Retiree Medical Benefits	2,813,960	2,813,620	2,827,270	13,650	0.49%
108	Supplemental Retirement	36,410	36,390	36,570	180	0.49%
110	GF Operating Projects	1,873,892	1,271,060	1,374,510	103,450	8.14%
125	Storm Water Compliance	388,216	402,500	568,090	165,590	41.14%
Special Revenue Funds		**190,066,485**	**62,936,540**	**69,078,800**	**6,142,260**	**9.76%**
221	Federal Seizure Treasury	115,000	75,000	75,000	-	0.00%
222	Crime Prev Asset Seizure	18,000	18,000	18,000	-	0.00%
223	Federal Asset Seizure	6,838,943	2,681,800	3,823,640	1,141,840	42.58%
224	State Asset Seizure	72,820	68,990	69,910	920	1.33%
225	PD Traffic Safety	387,018	303,930	304,250	320	0.11%
226	Opioid Settlement	1,090,465	-	-	-	0.00%
241	Air Quality Mgmt Dist	603,519	-	20,000	20,000	0.00%
243	Traffic Safety	52,760	53,430	54,270	840	1.57%
245	Measure I 2010-2040 Reimb	24,136,407	-	-	-	0.00%
246	Measure I 2010-2040 Local	13,483,036	3,381,650	3,402,550	20,900	0.62%
281	Gas Tax (State)	6,925,745	5,873,910	5,815,050	(58,860)	(1.00%)
282	Solid Waste Mitigation	5,379,647	3,125,240	3,170,970	45,730	1.46%

Expenditure Summary – continued

		Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
283	Road Maintenance & Rehab	12,746,111	5,800,000	6,149,640	349,640	6.03%
301	Grants	58,539,232	(37,340)	(53,320)	(15,980)	42.80%
302	ARPA 2021	6,245,857	-	-	-	0.00%
303	TDA/Article 3	1,617,806	-	-	-	0.00%
304	ARPA - County	254,448	-	-	-	0.00%
322	State COPS AB 3229	733,131	472,740	474,110	1,370	0.29%
362	CDBG	4,623,972	2,067,060	2,081,230	14,170	0.69%
363	HOME	7,157,099	600,000	588,010	(11,990)	(2.00%)
385	After School Program	4,138,900	4,129,500	4,119,680	(9,820)	(0.24%)
386	ASES ELO-P Grant	12,616,890	12,671,270	12,592,750	(78,520)	(0.62%)
395	LMD #1 City Wide	1,560,975	1,596,960	1,604,690	7,730	0.48%
396	LMD #2 Vlg of Heritage	4,218,162	3,871,350	3,881,820	10,470	0.27%
397	LMD #3-1 Empire Center	75,810	76,980	76,980	-	0.00%
398	LMD #3 Hunter's Ridge	1,266,024	1,161,080	1,260,450	99,370	8.56%
399	LLMD #3 Hunter's Ridge	35,660	36,730	36,730	-	0.00%
401	CFD #1 Southridge Village	4,698,325	4,167,170	5,391,650	1,224,480	29.38%
403	CFD #6-3A Bellgrove II	172,140	176,580	346,200	169,620	96.06%
404	CFD #6-2 N Morningside	105,660	108,200	133,110	24,910	23.02%
405	CFD #6-1 Stratham	148,440	151,500	294,880	143,380	94.64%
406	CFD #6 The Landings	698,990	620,490	699,680	79,190	12.76%
407	CFD #7 Country Club Est	231,360	184,070	276,090	92,020	49.99%
408	CFD #8 Presley	300,930	311,160	199,280	(111,880)	(35.96%)
409	CFD #9M Morningside	183,080	186,660	268,720	82,060	43.96%
410	CFD #10M Jurupa Ind	67,400	68,930	15,220	(53,710)	(77.92%)
412	CFD #12 Sierra Lakes	1,561,680	1,648,490	1,350,060	(298,430)	(18.10%)
413	CFD #13M Summit Heights	1,028,770	1,004,540	682,340	(322,200)	(32.07%)
414	CFD #14M Sycamore Hills	527,950	370,610	568,530	197,920	53.40%
415	CFD #15M Silver Ridge	181,340	185,390	536,750	351,360	189.52%
416	CFD #16M Ventana Pointe	46,850	47,470	76,760	29,290	61.70%
418	CFD #18M Badiola Homes	3,790	4,350	11,630	7,280	167.36%
420	CFD #20M	38,940	39,860	46,560	6,700	16.81%
421	CFD #21M	19,550	19,860	53,820	33,960	171.00%
423	CFD #23M	2,270	3,210	18,910	15,700	489.10%
424	CFD #24M	21,840	22,110	74,180	52,070	235.50%
425	CFD #25M	61,960	86,030	130,580	44,550	51.78%
427	CFD #27M	74,220	76,580	63,120	(13,460)	(17.58%)
428	CFD #28M	108,060	110,280	258,200	147,920	134.13%
429	CFD #29M	42,430	43,330	44,750	1,420	3.28%
430	CFD #30M	140,630	190,440	352,750	162,310	85.23%
431	CFD #31 Citrus Heights No	275,030	332,840	745,210	412,370	123.89%

Expenditure Summary – continued

		Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
432	CFD #32M	6,140	6,230	36,370	30,140	483.79%
433	CFD #33M Empire Lighting	92,760	45,830	52,750	6,920	15.10%
434	CFD #34 Empire Det Basin	24,150	22,500	32,870	10,370	46.09%
435	CFD #35M	884,657	720,750	489,530	(231,220)	(32.08%)
436	CFD #36M	27,690	30,560	45,100	14,540	47.58%
437	CFD #37 Montelago	153,140	156,920	104,750	(52,170)	(33.25%)
438	CFD #38M	81,990	132,820	267,320	134,500	101.26%
439	CFD #39M	21,180	21,520	34,910	13,390	62.22%
440	CFD #40M	1,660	1,690	19,640	17,950	1062.13%
441	CFD #41M	12,550	12,680	19,310	6,630	52.29%
442	CFD #42M	77,490	78,340	64,000	(14,340)	(18.30%)
444	CFD #44M	10,980	12,360	13,090	730	5.91%
445	CFD #45M	91,900	115,570	129,510	13,940	12.06%
446	CFD #46M	43,530	44,240	61,000	16,760	37.88%
447	CFD #47M	17,200	22,640	12,370	(10,270)	(45.36%)
448	CFD #48M	61,010	66,780	68,750	1,970	2.95%
449	CFD #49M	15,180	20,550	12,370	(8,180)	(39.81%)
450	CFD #50M	22,920	33,220	70,440	37,220	112.04%
451	CFD #51M	81,840	91,740	82,130	(9,610)	(10.48%)
453	CFD #53M	6,210	7,320	11,630	4,310	58.88%
454	CFD #54M	46,030	55,330	31,960	(23,370)	(42.24%)
455	CFD #55M	6,530	6,640	6,550	(90)	(1.36%)
456	CFD #56M	960	970	67,630	66,660	6872.16%
457	CFD #57M	18,010	21,980	13,870	(8,110)	(36.90%)
458	CFD #58M	1,160	2,570	10,180	7,610	296.11%
459	CFD #59M	1,160	1,170	4,360	3,190	272.65%
460	CFD #60M	12,990	14,080	15,580	1,500	10.65%
461	CFD #61M	30,070	39,180	70,740	31,560	80.55%
462	CFD #62M	7,400	7,400	10,820	3,420	46.22%
463	CFD #63M	39,840	40,490	74,090	33,600	82.98%
464	CFD #64M	-	-	5,820	5,820	0.00%
465	CFD #65M	10,330	10,460	27,300	16,840	160.99%
467	CFD #67M	30,400	48,470	53,820	5,350	11.04%
468	CFD #68M	18,460	24,640	35,340	10,700	43.43%
469	CFD #69M	211,456	137,790	248,860	111,070	80.61%
470	CFD #70 Avellino	56,680	57,190	89,120	31,930	55.83%
471	CFD #71 Sierra Crest	158,580	162,360	136,000	(26,360)	(16.24%)
472	CFD #72M	11,480	14,840	16,310	1,470	9.91%
473	CFD #73M	33,480	48,890	88,390	39,500	80.79%
474	CFD #74M	41,500	69,470	138,670	69,200	99.61%

Expenditure Summary – continued

		Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
475	CFD #75M	10,640	10,740	23,390	12,650	117.78%
476	CFD #76M	39,890	57,410	39,150	(18,260)	(31.81%)
477	CFD #77M	10,660	10,810	17,640	6,830	63.18%
478	CFD #78M	36,900	48,750	149,090	100,340	205.83%
479	CFD #79M	860	870	72,730	71,860	8259.77%
480	CFD #80 Bella Strada	129,640	208,560	278,280	69,720	33.43%
481	CFD #81M	105,450	141,430	152,050	10,620	7.51%
482	CFD #82M	500	500	80,000	79,500	15900.00%
483	CFD #83M	33,960	35,080	73,140	38,060	108.49%
484	CFD #84M	11,550	13,820	21,820	8,000	57.89%
485	CFD #85 The Meadows	362,460	452,690	437,180	(15,510)	(3.43%)
486	CFD #86 Etiwanda Ridge	47,020	47,700	77,480	29,780	62.43%
487	CFD #87 El Paseo	27,560	28,220	175,280	147,060	521.12%
488	CFD #88 Sierra Crest II	90,490	87,820	130,190	42,370	48.25%
489	CFD #89 Belrose	33,750	54,700	80,270	25,570	46.75%
490	CFD #90 Summit at Rosena	280,160	379,380	442,040	62,660	16.52%
491	CFD #91M	500	500	5,820	5,320	1064.00%
492	CFD #92M	8,690	8,790	13,810	5,020	57.11%
493	CFD #93M	17,090	17,510	10,920	(6,590)	(37.64%)
494	CFD #94M	500	500	4,360	3,860	772.00%
495	CFD #95 Summit at Rosena II	233,940	290,810	207,550	(83,260)	(28.63%)
496	CFD #96M Tr. 19957	11,770	11,920	10,590	(1,330)	(11.16%)
497	CFD #97M	-	-	9,460	9,460	0.00%
498	CFD #98M	500	500	6,550	6,050	1210.00%
500	CFD #100M Tr 2023	29,280	29,860	140,380	110,520	370.13%
501	CFD #101M	500	500	8,720	8,220	1644.00%
502	CFD #102M	500	500	4,360	3,860	772.00%
503	CFD #103M Estrada	-	-	3,640	3,640	0.00%
504	CFD #104M	9,790	9,870	12,060	2,190	22.19%
505	CFD #105M Tr 20346	20,080	20,470	69,840	49,370	241.18%
506	CFD #106 Mountainview	22,930	23,080	116,070	92,990	402.90%
507	CFD #107 Highland	8,070	8,160	77,830	69,670	853.80%
509	CFD#109 Narra Hills	180,470	182,190	352,030	169,840	93.22%
510	CFD #510M	-	-	13,090	13,090	0.00%
511	CFD #511 Monterado	14,490	14,600	144,020	129,420	886.44%
512	CFD #512 The Gardens	140,130	141,690	382,570	240,880	170.00%
513	CFD #113	-	-	81,470	81,470	0.00%
514	CFD #114M	-	-	61,820	61,820	0.00%
515	CFD #115M	-	-	21,100	21,100	0.00%
516	CFD #116M	-	-	92,370	92,370	0.00%

Expenditure Summary – continued

		Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Debt Service Funds		**31,888,606**	**3,989,230**	**10,952,180**	**6,962,950**	**174.54%**
580	General Debt Service	31,888,606	3,989,230	10,952,180	6,962,950	174.54%
Capital Projects Funds		**314,509,912**	**24,829,460**	**25,678,390**	**848,930**	**3.42%**
601	Capital Reinvestment	202,489,233	2,659,780	3,338,700	678,920	25.53%
602	Capital Improvement	9,558,664	-	-	-	0.00%
603	Future Capital Projects	344,882	-	-	-	0.00%
604	Capital Project -TUT	22,504,024	22,009,920	22,179,920	170,000	0.77%
620	San Sevaine Flood Control	111,023	-	-	-	0.00%
622	Storm Drain	12,636,642	47,180	47,100	(80)	(0.17%)
623	Sewer Expansion	685,653	-	-	-	0.00%
630	Circulation Mitigation	20,470,426	12,580	12,670	90	0.72%
631	Fire Assessment	615,470	-	-	-	0.00%
632	General Government	12,911,811	-	-	-	0.00%
633	Landscape Medians	1,702,317	-	-	-	0.00%
634	Library Cap Improvement	138,623	-	-	-	0.00%
635	Parks Development	6,252,069	-	-	-	0.00%
636	Police Capital Facilities	706,727	100,000	100,000	-	0.00%
668	CFD #90 Summit @ Rosena Ph 1	600,300	-	-	-	0.00%
673	CFD #100 Victoria	1,508,654	-	-	-	0.00%
675	CFD#107 Highland	117,005	-	-	-	0.00%
677	CFD #112 The Gardens Phase One	21,156,389	-	-	-	0.00%
Enterprise Funds		**36,320,921**	**29,358,190**	**29,482,670**	**124,480**	**0.42%**
701	Sewer Maint & Operations	28,315,434	27,331,400	27,449,870	118,470	0.43%
702	Sewer Capital Projects	1,439,759	138,090	138,350	260	0.19%
703	Sewer Replacement	4,426,135	1,888,700	1,894,450	5,750	0.30%
720	Stage Red	2,139,593	-	-	-	0.00%
Internal Service Funds		**15,889,051**	**11,159,670**	**11,323,090**	**163,420**	**1.46%**
751	Fleet Operations	15,889,051	11,159,670	11,323,090	163,420	1.46%
Fontana Fire District		**105,580,515**	**74,508,670**	**77,792,870**	**3,284,200**	**4.41%**
Special Revenue Funds		**79,010,339**	**74,411,050**	**74,649,940**	**238,890**	**0.32%**
210	Fontana Fire District	79,010,339	74,411,050	74,362,190	(48,860)	(0.07%)
211	FFD - CFD 2002-2	-	-	287,750	287,750	0.00%
Capital Projects Funds		**26,570,176**	**97,620**	**3,142,930**	**3,045,310**	**3119.56%**
610	Fire Capital Projects	26,570,176	97,620	3,142,930	3,045,310	3119.56%
Housing Authority		**9,302,120**	**643,900**	**949,730**	**305,830**	**47.50%**
Special Revenue Funds		**6,789,473**	**445,040**	**750,870**	**305,830**	**68.72%**
295	Permanent Local Hsg Alloc	2,876,687	-	-	-	0.00%
297	Housing Authority - LMIHF	3,912,786	445,040	750,870	305,830	68.72%

Expenditure Summary – continued

		Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Capital Projects Funds		**2,512,647**	**198,860**	**198,860**	**-**	**0.00%**
697	Fontana Housing Authority	168,360	168,360	168,360	-	0.00%
698	Affordable Housing Trust	2,344,287	30,500	30,500	-	0.00%
Community Foundation		**236,185**	**76,600**	**73,100**	**(3,500)**	**(4.57%)**
Special Revenue Funds		**236,185**	**76,600**	**73,100**	**(3,500)**	**(4.57%)**
299	Community Foundation	236,185	76,600	73,100	(3,500)	(4.57%)
Total All Entities		**904,360,442**	**401,954,750**	**429,385,460**	**27,430,710**	**6.82%**

Transfers

Fund Revenue Summary – All Entities

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

Fund		2026/2027 Adopted Transfer In	2026/2027 Revised Transfer In	2026/2027 Adopted Transfer Out	2026/2027 Revised Transfer Out
City of Fontana		**69,255,500**	**73,475,190**	**69,255,500**	**73,475,190**
General Fund		**12,837,900**	**9,290,460**	**53,369,240**	**55,208,560**
101	General Fund	12,837,900	9,290,460	53,369,240	55,208,560
Other General Fund		**23,053,320**	**23,586,270**	**-**	**6,962,950**
102	City Technology	9,191,690	9,191,690	-	-
103	Facility Maintenance	9,955,570	9,955,570	-	-
107	Retiree Medical Benefits	2,600,000	2,600,000	-	-
108	Supplemental Retirement	35,000	35,000	-	-
110	GF Operating Projects	1,271,060	1,374,510	-	-
115	Lease-Fire	-	429,500	-	6,962,950
Special Revenue Funds		**4,567,230**	**2,792,870**	**11,244,480**	**6,898,020**
201	Muni Svcs Fiscal Impact	-	-	1,254,170	1,265,350
226	Opioid Settlement	-	-	-	9,730
241	Air Quality Mgmt Dist	-	-	13,950	3,550
246	Measure I 2010-2040 Local	-	-	465,750	465,750
281	Gas Tax (State)	-	-	398,480	398,480
282	Solid Waste Mitigation	-	-	324,870	348,730
301	Grants	-	-	60,540	76,520
362	CDBG	-	-	34,480	34,480
385	After School Program	-	-	277,900	268,500
386	ASES ELO-P Grant	-	-	456,120	501,000
395	LMD #1 City Wide	902,600	908,510	215,180	213,360
396	LMD #2 Vlg of Heritage	1,573,650	1,602,340	446,280	464,500
397	LMD #3-1 Empire Center	-	-	7,350	7,270
398	LMD #3 Hunter's Ridge	193,490	-	151,380	160,210
399	LLMD #3 Hunter's Ridge	-	-	3,460	2,390
401	CFD #1 Southridge Village	48,380	-	3,118,210	2,396,180
403	CFD #6-3A Bellgrove II	-	-	47,620	-
404	CFD #6-2 N Morningside	-	-	14,970	-
405	CFD #6-1 Stratham	-	-	117,660	-
406	CFD #6 The Landings	162,550	-	90,020	-
407	CFD #7 Country Club Est	20,890	-	28,670	-
408	CFD #8 Presley	143,510	-	35,460	-
409	CFD #9M Morningside	101,770	56,380	118,230	-
410	CFD #10M Jurupa Ind	-	-	6,530	-
412	CFD #12 Sierra Lakes	396,650	-	180,690	-
413	CFD #13M Summit Heights	520,020	71,220	130,670	-

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

Fund		2026/2027 Adopted Transfer In	2026/2027 Revised Transfer In	2026/2027 Adopted Transfer Out	2026/2027 Revised Transfer Out
414	CFD #14M Sycamore Hills	40,450	59,530	117,800	-
415	CFD #15M Silver Ridge	-	74,270	218,780	-
416	CFD #16M Ventana Pointe	2,650	-	31,820	-
418	CFD #18M Badiola Homes	-	-	4,470	-
420	CFD #20M	-	-	20,210	-
421	CFD #21M	-	-	21,790	-
423	CFD #23M	-	-	10,930	-
424	CFD #24M	-	-	28,390	-
425	CFD #25M	-	-	53,910	-
427	CFD #27M	34,620	-	30,870	-
428	CFD #28M	-	-	111,030	-
429	CFD #29M	31,630	10,360	21,200	-
430	CFD #30M	-	-	159,130	-
431	CFD #31 Citrus Heights No	-	-	191,780	-
432	CFD #32M	-	-	15,190	-
433	CFD #33M Empire Lighting	-	-	8,980	-
434	CFD #34 Empire Det Basin	-	-	2,340	-
435	CFD #35M	87,420	-	110,620	71,220
436	CFD #36M	23,870	1,800	20,740	-
437	CFD #37 Montelago	107,450	-	58,820	-
438	CFD #38M	-	-	117,270	-
439	CFD #39M	11,550	-	16,650	-
440	CFD #40M	-	-	7,840	-
441	CFD #41M	-	-	8,130	-
442	CFD #42M	-	-	7,500	3,110
444	CFD #44M	-	-	6,260	-
445	CFD #45M	-	-	57,660	-
446	CFD #46M	-	-	24,650	1,800
447	CFD #47M	14,900	-	6,540	-
448	CFD #48M	-	-	31,870	10,360
449	CFD #49M	-	-	6,340	-
450	CFD #50M	-	-	30,240	-
451	CFD #51M	47,700	-	39,510	-
453	CFD #53M	-	-	5,250	-
454	CFD #54M	40,040	3,110	15,820	-
455	CFD #55M	-	-	3,230	-
456	CFD #56M	-	-	24,770	-

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

Fund		2026/2027 Adopted Transfer In	2026/2027 Revised Transfer In	2026/2027 Adopted Transfer Out	2026/2027 Revised Transfer Out
457	CFD #57M	-	-	6,620	-
458	CFD #58M	-	-	4,080	-
459	CFD #59M	-	-	110	-
460	CFD #60M	-	-	5,910	-
461	CFD #61M	-	-	29,190	-
462	CFD #62M	-	-	710	-
463	CFD #63M	-	-	3,860	130,650
464	CFD #64M	-	-	-	-
465	CFD #65M	-	-	10,730	-
466	CFD #66M	2,950	-	2,950	-
467	CFD #67M	-	-	21,630	-
468	CFD #68M	-	-	13,040	-
469	CFD #69M	-	-	92,690	-
470	CFD #70 Avellino	-	-	39,950	-
471	CFD #71 Sierra Crest	-	-	33,490	-
472	CFD #72M	-	-	6,630	-
473	CFD #73M	-	-	37,400	-
474	CFD #74M	-	-	52,500	-
475	CFD #75M	-	-	8,920	-
476	CFD #76M	-	-	8,510	-
477	CFD #77M	-	-	6,880	-
478	CFD #78M	-	-	61,240	-
479	CFD #79M	-	-	80	-
480	CFD #80 Bella Strada	-	-	124,780	-
481	CFD #81M	54,330	-	49,130	-
482	CFD #82M	-	-	-	-
483	CFD #83M	-	-	31,300	-
484	CFD #84M	-	-	9,630	-
485	CFD #85 The Meadows	-	-	81,700	5,350
486	CFD #86 Etiwanda Ridge	-	-	34,360	-
487	CFD #87 El Paseo	-	-	67,450	-
488	CFD #88 Sierra Crest II	-	-	29,530	-
489	CFD #89 Belrose	-	-	33,060	-
490	CFD #90 Summit at Rosena	-	-	78,930	-
491	CFD #91M	-	-	2,320	-
492	CFD #92M	-	-	6,390	-
493	CFD #93M	-	-	6,050	-

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

Fund		2026/2027 Adopted Transfer In	2026/2027 Revised Transfer In	2026/2027 Adopted Transfer Out	2026/2027 Revised Transfer Out
494	CFD #94M	-	-	1,750	-
495	CFD #95 Summit at Rosena II	4,160	-	23,840	-
496	CFD #96M Tr. 19957	-	-	4,260	-
497	CFD #97M	-	-	3,690	-
498	CFD #98M	-	-	2,600	-
500	CFD #100M Tr 2023	-	-	58,730	-
501	CFD #101M	-	-	3,460	-
502	CFD #102M	-	-	1,750	-
503	CFD #103M Estrada	-	-	1,130	-
504	CFD #104M	-	-	4,640	-
505	CFD #105M Tr 20346	-	-	31,150	-
506	CFD #106 Mountainview	-	-	47,620	-
507	CFD #107 Highland	-	-	31,120	-
509	CFD#109 Narra Hills	-	-	154,690	-
510	CFD #510M	-	-	5,100	-
511	CFD #511 Monterado	-	5,350	57,540	-
512	CFD #512 The Gardens	-	-	162,690	-
513	CFD #113	-	-	-	-
514	CFD #114M	-	-	-	-
515	CFD #115M	-	-	-	59,530
516	CFD #116M	-	-	-	-
Debt Service Funds		**2,865,930**	**9,828,880**	**-**	**-**
580	General Debt Service	2,865,930	9,828,880	-	-
Capital Projects Funds		**24,509,920**	**26,555,510**	**776,230**	**836,800**
601	Capital Reinvestment	2,500,000	2,500,000	-	300,000
602	Capital Improvement	-	-	-	-
603	Future Capital Projects	-	-	-	-
604	Capital Project -TUT	22,009,920	24,055,510	-	-
620	San Sevaine Flood Control	-	-	40,620	7,460
622	Storm Drain	-	-	110,030	77,270
623	Sewer Expansion	-	-	3,880	1,870
630	Circulation Mitigation	-	-	47,730	47,730
631	Fire Assessment	-	-	260,000	272,010
632	General Government	-	-	50,190	21,470
633	Landscape Medians	-	-	36,400	29,330
634	Library Cap Improvement	-	-	32,810	7,100
635	Parks Development	-	-	35,790	35,790

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

Fund		2026/2027 Adopted Transfer In	2026/2027 Revised Transfer In	2026/2027 Adopted Transfer Out	2026/2027 Revised Transfer Out
636	Police Capital Facilities	-	-	72,740	36,770
667	CFD #89 (Belrose)	-	-	-	-
668	CFD #90 Summit @ Rosena Ph 1	-	-	60,370	-
669	CFD #95 Summit at Rosena II	-	-	25,670	-
674	CFD #111 Monterado	-	-	-	-
675	CFD#107 Highland	-	-	-	-
677	CFD #112 The Gardens Phase One	-	-	-	-
Enterprise Funds		**1,171,200**	**1,171,200**	**3,865,550**	**3,568,860**
701	Sewer Maint & Operations	-	-	3,556,530	3,556,530
702	Sewer Capital Projects	-	-	4,470	12,330
703	Sewer Replacement	1,171,200	1,171,200	284,150	-
720	Stage Red	-	-	20,400	-
Internal Service Funds		**250,000**	**250,000**	**-**	**-**
751	Fleet Operations	250,000	250,000	-	-
Fontana Fire District		**3,000,000**	**5,000,000**	**3,000,000**	**5,000,000**
Special Revenue Funds		**-**	**-**	**3,000,000**	**5,000,000**
210	Fontana Fire District	-	-	3,000,000	5,000,000
211	FFD - CFD 2002-2	-	-	-	-
Capital Projects Funds		**3,000,000**	**5,000,000**	**-**	**-**
610	Fire Capital Projects	3,000,000	5,000,000	-	-
Total All Entities		**72,255,500**	**78,475,190**	**72,255,500**	**78,475,190**

CIP Overview

New Budget Year Activity

New Budget Year Activity

As presented in the Operating Budget for Fiscal Year 2026/27 Supplemental Budget, the new capital improvement project funding totals $9.6 million for all categories of capital improvement projects reported by various City departments. This amount represents funding for ongoing projects from a variety of funding sources.

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

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

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

Projects	FY 2026/27 Adopted	FY 2026/27 Adjusted	FY 2026/27 Revised
Ongoing Projects			
CAD/RMS Software Projects	$-	$1,000	$1,000
FY 26/27 Pavement Rehab (RMRA)	5,800	349	6,149
SCE Acosta & Firebird Circuits	-	2,500	2,500
Total	**$5,800**	**$3,849**	**$9,649**

Funding Source	FY 2026/27 Adopted	FY 2026/27 Adjusted	FY 2026/27 Revised
Special Revenue Funds			
223 Federal Seizure DOJ	$-	$1,000	$1,000
283 Road Maintenance & Rehab	5,800	349	6,149
Capital Project Funds			
610 Fire Capital Projects	-	2,500	2,500
Total	**$5,800**	**$3,849**	**$9,649**

*All figures are in thousands

The FY 2026/27 supplemental budget includes $3.8 million in new funding for ongoing projects. This includes $1 million from the Federal Seizure DOJ Fund to replace the Police Department's outdated 2005 CAD/RMS system. The upgraded system will enhance public safety operations by improving call-for-service information entry, strengthening communication between units, and enabling the Records Unit to generate more accurate and timely statistical reports required by the Department of Justice.

An additional $349,640 from the Road Maintenance & Rehabilitation Account (RMRA) will support pavement rehabilitation efforts to improve roadway conditions, extend pavement service life, and enhance safety for both vehicular and pedestrian traffic. This funding level reflects updated state revenue projections for the RMRA program.

The budget also includes $2.5 million from the Fire Capital Projects Fund to underground Southern California Edison (SCE) circuits along the Acosta and Firebird corridors. This project will help reduce impacts from public safety power shutoffs during high-risk weather conditions by improving system reliability and resiliency. Design is scheduled to begin in Summer 2026, with construction anticipated to begin in 2028.

Fontana Fire Protection District

- Constitutional Spending Limit
- Unreserved Fund Balances
- Fund Revenue Summary
- Fund Expenditure Summary
- Schedule of Interfund Transfers

Constitutional Spending Limit

The voters of California, during a special election in 1979, approved Article XIII(B) of the California State Constitution which provides that the Fire District's annual appropriations be subject to certain state limitations. This appropriations limit is often referred to as the GANN Limit.

In 1980 the State Legislature added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year is equal to the previous year's limit adjusted for population changes and the changes in the US Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

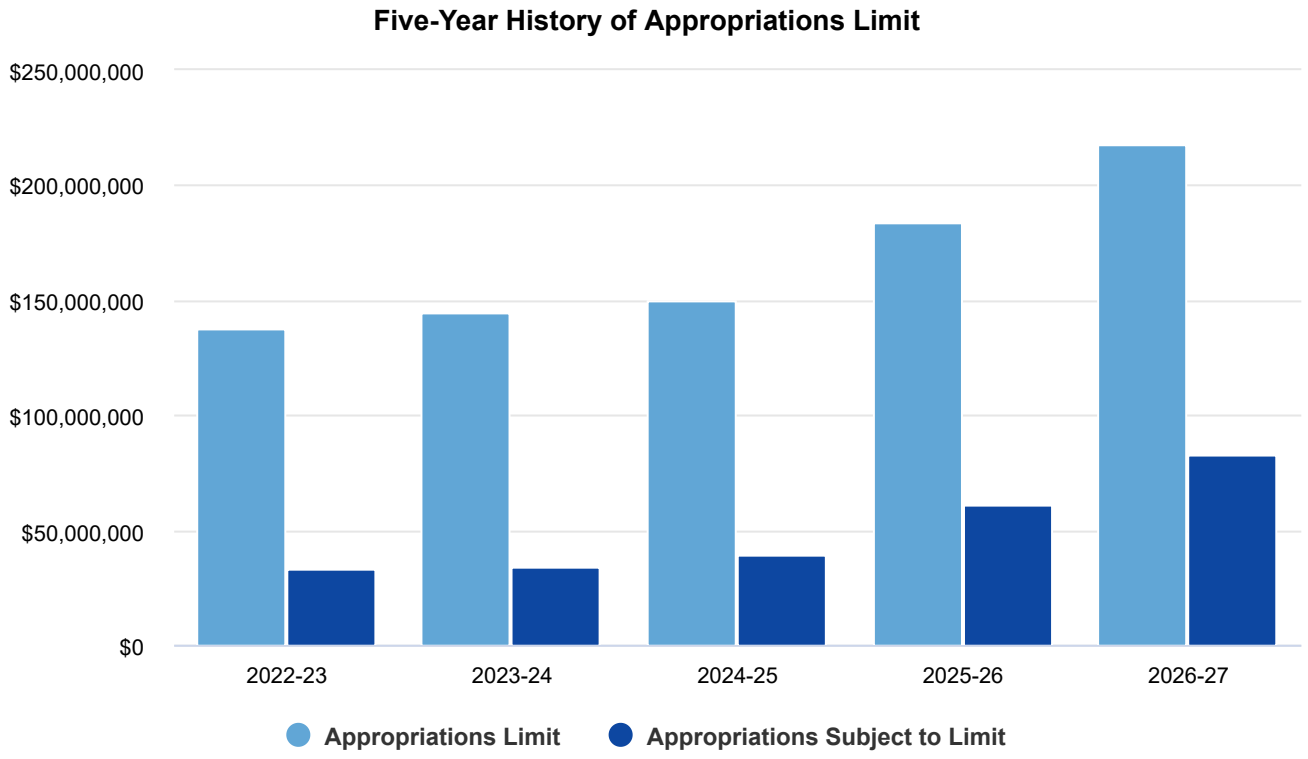
The Fire District's limitation is calculated each year and established by a resolution of the City Council as part of the annual Operating Budget process.

Using the population and per capita personal income data provided by the California Department of Finance, the Fire District's appropriation limit for Fiscal Year 2026/27 is $217,765,845. Appropriations subject to the limitation in the 2026/27 Operating Budget total $82,451,590, which is $135,314,255 or 62% less than the computed allowable limit.

The Article XIII(B) limitation is not a restricting factor for the Fire Protection District but will be monitored annually and budget adjustments recommended if they are required in future years.

Appropriations Limit		
2025/26 Appropriations Limit		$ 206,256,720
2026/27 Adjustment Factors:		
Population (0.60)	1.0060	
Per capita income change (4.95%)	1.0495	
Total adjustment		1.0558
2026/27 Appropriations Limit		$ 217,765,845

Appropriations Subject to Limit	
Proceeds of taxes	$ 82,451,590
Less: qualified capital outlay	0
Appropriations subject to limit	$ 82,451,590
Percentage of Appropriations Limit used	38%



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

	Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:						
210 Fontana Fire District	$ 21,260,377	$ 86,837,460	$ -	$ (74,362,190)	$ (5,000,000)	$ 28,735,647
211 FFD - CFD 2002-2	5,060,460	-	-	(287,750)	-	4,772,710
Total Special Revenue Funds	**$ 26,320,837**	**$ 86,837,460**	**$ -**	**$ (74,649,940)**	**$ (5,000,000)**	**$ 33,508,357**
Capital Projects Funds:						
610 Fire Capital Projects	$ 2,490,857	$ -	$ 5,000,000	$ (3,142,930)	$ -	$ 4,347,927
Total Capital Project Fund	**$ 2,490,857**	**$ -**	**$ 5,000,000**	**$ (3,142,930)**	**$ -**	**$ 4,347,927**
TOTAL FIRE DISTRICT FUNDS	**$ 28,811,694**	**$ 86,837,460**	**$ 5,000,000**	**$ (77,792,870)**	**$ (5,000,000)**	**$ 37,856,284**

Fund Revenue Summary

Fund	Current FY 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Fontana Fire District	**81,658,990**	**86,290,710**	**86,837,460**	**546,750**	**0.63%**
Special Revenue Funds	**81,658,990**	**86,290,710**	**86,837,460**	**546,750**	**0.63%**
210 Fontana Fire District	81,658,990	86,290,710	86,837,460	546,750	0.63%
Total All Entities	**81,658,990**	**86,290,710**	**86,837,460**	**546,750**	**0.63%**

Fund Expenditure Summary

	Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Fontana Fire District	**105,580,515**	**74,508,670**	**77,792,870**	**3,284,200**	**4.41%**
Special Revenue Funds	**79,010,339**	**74,411,050**	**74,649,940**	**238,890**	**0.32%**
210 Fontana Fire District	79,010,339	74,411,050	74,362,190	(48,860)	(0.07%)
211 FFD - CFD 2002-2	-	-	287,750	287,750	0.00%
Capital Projects Funds	**26,570,176**	**97,620**	**3,142,930**	**3,045,310**	**3119.56%**
610 Fire Capital Projects	26,570,176	97,620	3,142,930	3,045,310	3119.56%
Total All Entities	**105,580,515**	**74,508,670**	**77,792,870**	**3,284,200**	**4.41%**

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

Fund		2026/2027 Adopted Transfer In	2026/2027 Revised Transfer In	2026/2027 Adopted Transfer Out	2026/2027 Revised Transfer Out
Fontana Fire District		**3,000,000**	**5,000,000**	**3,000,000**	**5,000,000**
Special Revenue Funds		**-**	**-**	**3,000,000**	**5,000,000**
210	Fontana Fire District	-	-	3,000,000	5,000,000
Capital Projects Funds		**3,000,000**	**5,000,000**	**-**	**-**
610	Fire Capital Projects	3,000,000	5,000,000	-	-

Fontana Housing Authority

- Unreserved Fund Balances
- Fund Revenue Summary
- Fund Expenditure Summary

Fontana Housing Authority
Unreserved Fund Balances
Fiscal Year 2026/2027

		Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
			Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:							
290	Housing Successor-Low/Mod	$ 212,455	$ -	$ -	$ -	$ -	$ 212,455
291	Housing Authority AB 1486	3,669,617	-	-	-	-	3,669,617
297	Housing Authority - LMIHF	12,302,407	851,000	-	(750,870)	-	12,402,537
	Total Special Revenue Funds	**$ 16,184,479**	**$ 851,000**	**$ -**	**$ (750,870)**	**$ -**	**$ 16,284,609**
Capital Projects Funds:							
697	Fontana Housing Authority	$ 1,469,496	$ 257,350	$ -	$ (168,360)	$ -	$ 1,558,486
698	Affordable Housing Trust	5,892,131	1,900,000	-	(30,500)	-	7,761,631
	Total Capital Project Funds	**$ 7,361,627**	**$ 2,157,350**	**$ -**	**$ (198,860)**	**$ -**	**$ 9,320,117**
TOTAL HOUSING AUTHORITY FUNDS		**$ 23,546,106**	**$ 3,008,350**	**$ -**	**$ (949,730)**	**$ -**	**$ 25,604,726**

Fund Revenue Summary

Fund		Current FY 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Housing Authority		**5,823,855**	**2,823,350**	**3,008,350**	**185,000**	**6.55%**
Special Revenue Funds		**3,634,500**	**751,000**	**851,000**	**100,000**	**13.32%**
295	Permanent Local Hsg Alloc	2,883,500	-	-	-	0.00%
297	Housing Authority - LMIHF	751,000	751,000	851,000	100,000	13.32%
Capital Projects Funds		**2,189,355**	**2,072,350**	**2,157,350**	**85,000**	**4.10%**
697	Fontana Housing Authority	247,350	247,350	257,350	10,000	4.04%
698	Affordable Housing Trust	1,942,005	1,825,000	1,900,000	75,000	4.11%

Fund Expenditure Summary

		Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Housing Authority		**9,302,120**	**643,900**	**949,730**	**305,830**	**47.50%**
Special Revenue Funds		**6,789,473**	**445,040**	**750,870**	**305,830**	**68.72%**
295	Permanent Local Hsg Alloc	2,876,687	-	-	-	0.00%
297	Housing Authority - LMIHF	3,912,786	445,040	750,870	305,830	68.72%
Capital Projects Funds		**2,512,647**	**198,860**	**198,860**	**-**	**0.00%**
697	Fontana Housing Authority	168,360	168,360	168,360	-	0.00%
698	Affordable Housing Trust	2,344,287	30,500	30,500	-	0.00%

Fontana Community Foundation

- Unreserved Fund Balances
- Fund Revenue Summary
- Fund Expenditure Summary

Fontana Community Foundation
Unreserved Fund Balances
Fiscal Year 2026/2027

	Estimated Fund Balance June 30, 2026	Revised Budget				Projected Fund Balance June 30, 2027
		Revenues	Transfers In	Expenditures	Transfers Out	
Special Revenue Funds:						
299 Community Foundation	$ 398,216	$ 2,500	$ -	$ (73,100)	$ -	$ 327,616
Total Special Revenue Funds	**$ 398,216**	**$ 2,500**	**$ -**	**$ (73,100)**	**$ -**	**$ 327,616**
TOTAL HOUSING AUTHORITY FUNDS	**$ 398,216**	**$ 2,500**	**$ -**	**$ (73,100)**	**$ -**	**$ 327,616**

Fund Revenue Summary

Fund	Current FY 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Community Foundation	**162,285**	**2,500**	**2,500**	**-**	**0.00%**
Special Revenue Funds	**162,285**	**2,500**	**2,500**	**-**	**0.00%**
299 Community Foundation	162,285	2,500	2,500	-	0.00%

Fund Expenditure Summary

	Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
Community Foundation	**236,185**	**76,600**	**73,100**	**(3,500)**	**(4.57%)**
Special Revenue Funds	**236,185**	**76,600**	**73,100**	**(3,500)**	**(4.57%)**
299 Community Foundation	236,185	76,600	73,100	(3,500)	(4.57%)

Appendices

- Constitutional Spending Limit
- Position History
- Resolutions

Constitutional Spending Limit

The voters of California, during a special election in 1979, approved Article XIII(B) of the California State Constitution which provides that the City's annual appropriations be subject to certain state limitations. This appropriations limit is often referred to as the GANN Limit.

In 1980 the State Legislature added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year is equal to the previous year's limit adjusted for population changes and the changes in the US Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided each year by the California Department of Finance.

The City's limitation is calculated each year and established by a resolution of the City Council as part of the annual Operating Budget process.

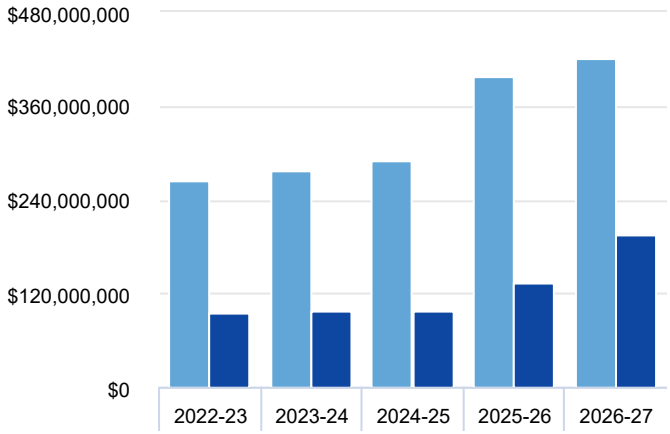
Using the population and per capita personal income data provided by the California Department of Finance, the City's appropriation limit for Fiscal Year 2026/27 is $419,975,336. Tax revenue budgeted for Fiscal Year 2026/27 that is subject to the appropriations limit totals $194,312,420, which includes $48.1 million in new revenue from the voter-approved Local Transactions and Use Tax (Measure T) passed in November 2024. Even with the inclusion of these additional proceeds of taxes, the City's budget remains $225,662,916 or 54% less than the computed allowable limit. The difference represents the amount of tax revenue the city could appropriate if additional revenue becomes available, ensuring compliance with constitutional spending constraints.

The Article XIII(B) limitation is not a restricting factor for the City of Fontana, but will be monitored annually and budget adjustments recommended if they are required in future years.

Resolution No. 2026 - sets the City's Appropriations Limit (Gann Limit) for Fiscal Year 2026/27.

Appropriations Limit		
2025-26 Appropriations Limit		$397,779,254
2026-27 Adjustment Factors:		
Population (0.60)	1.0060	
Per capita income change (4.95%)	1.0495	
Total adjustment		1.0558
2026-27 Appropriations Limit		$419,975,336

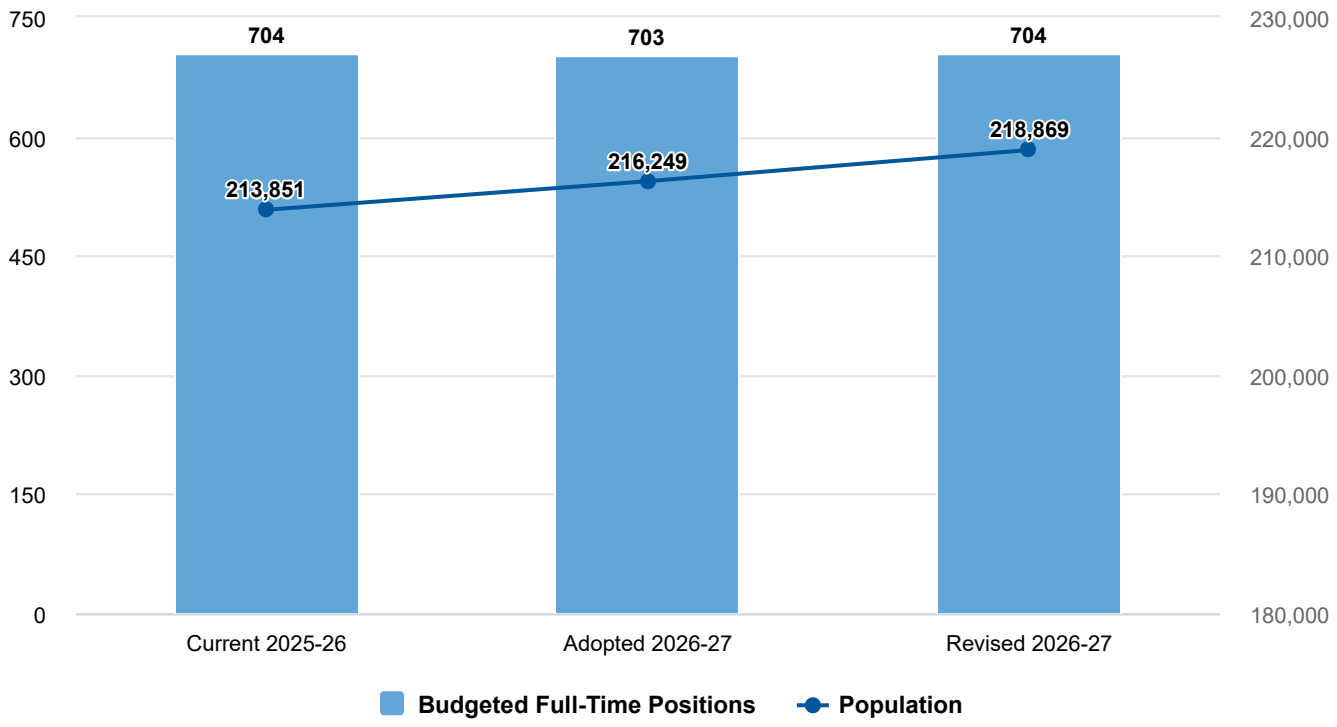
Appropriations Subject to Limit	
Proceeds of taxes	$194,312,420
Less: qualified capital outlay	0
Appropriations subject to limit	$194,312,420
Percentage of Appropriations Limit used	46%



Position History

Authorized Positions by Department

Department/Division	Current 2025-26	Adopted 2026-27	Revised 2026-27	Change Amount	Change Percent
City Manager	13.00	12.00	13.00	1.00	8.33%
Elected Officials	7.00	7.00	7.00	0.00	0.00%
Human Resources	15.00	14.00	15.00	1.00	7.14%
Administrative Services	4.00	4.00	4.00	0.00	0.00%
Office of the City Clerk	5.00	5.00	5.00	0.00	0.00%
Community Services	50.00	50.00	50.00	0.00	0.00%
Information Technology	30.00	31.00	30.00	(1.00)	(3.23%)
Finance	31.00	31.00	31.00	0.00	0.00%
Development Services	25.40	25.40	23.00	(2.40)	(9.45%)
Building and Safety	24.25	24.25	21.00	(3.25)	(13.40%)
Planning	18.00	18.00	18.00	0.00	0.00%
Public Works & Engineering	139.15	139.15	148.70	9.55	6.86%
Police	323.00	323.00	323.00	0.00	0.00%
Fire	19.20	19.20	15.30	(3.90)	(20.31%)
TOTAL FULL-TIME POSITIONS	**704.00**	**703.00**	**704.00**	**1.00**	**0.14%**



Resolutions

Resolution of the City Council of the City of Fontana establishing an appropriations limit of $419,975,336 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2026/27.

Resolution of the Fontana Fire Protection District establishing an appropriations limit of $217,765,845 pursuant to Article XIII (B) of the California Constitution for Fiscal Year 2026/27.

RESOLUTION NO. 2026 -

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FONTANA ESTABLISHING AN APPROPRIATIONS LIMIT OF $419,975,336 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2026/27

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 2026/27, and

WHEREAS, the City of Fontana has determined that said appropriations limit for Fiscal Year 2026/27 be established in the amount of $419,975,336, 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 9th day of June, 2026.

READ AND APPROVED AS TO LEGAL FORM:

City Attorney

I, Germaine Key, City Clerk of the City of Fontana, and Ex-Officio Clerk of the City Council do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the City Council at a regular meeting on the 9th day of June, 2026, by the following vote to-wit:

AYES:

NOES:

ABSENT:

City Clerk of the City of Fontana

ATTEST:

Mayor of the City of Fontana

City Clerk

RESOLUTION NO. FFD 2026 –

A RESOLUTION OF THE FONTANA FIRE PROTECTION DISTRICT ESTABLISHING AN APPROPRIATIONS LIMIT OF $217,765,845 PURSUANT TO ARTICLE XIII (B) OF THE CALIFORNIA CONSTITUTION FOR FISCAL YEAR 2026/27.

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 Year 2026/27, and

WHEREAS, the Fontana Fire Protection District has determined that said appropriations limit for Fiscal Year 2026/27 be established in the amount of $217,765,845, 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 9th day of June, 2026.

READ AND APPROVED AS TO LEGAL FORM:

General Counsel

I, Germaine Key, City Clerk of the City of Fontana, and Ex-Officio Clerk of the Fontana Fire Protection District do hereby certify that the foregoing resolution is the actual resolution duly and regularly adopted by the Fontana Fire Protection District at a regular meeting on the 9th day of June, 2026, by the following vote to-wit:

AYES:

NOES:

ABSENT:

Secretary of the Fontana
Fire Protection District

ATTEST:

President of the Fontana Fire Protection District

Secretary of the Fontana Fire Protection District

FONTANA
CALIFORNIA