



# CITY OF FONTANA

## First Quarter Budget Status Report

Fiscal Year 2025/2026

Quick Look Indicators	First Quarter*	See Page
Revenues	↑	8
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\*Compared to same period prior fiscal year

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## Report Objectives

The purpose of the First Quarter Budget Status Report is to:

- Report on the results of the prior fiscal year;
- Comment on significant economic trends;
- Recommend budget changes to address known budget deficiencies which will materially impact fund balance; and
- Recommend the reappropriation of prior year project budgets that were not completed as of June 30.

# Summary of Key Points

## General Fund:

- Net increase in General Fund inflows of \$137,368:
  - Increase to Interest and Rentals revenue \$67,200
  - Increase to Miscellaneous Revenues of \$50,000
  - Increase to Reimbursables of \$2,134
  - Transfers in of \$18,034
- Net increase in General Fund outflows of \$4,314,198:
  - Increase to recurring personnel requests of \$3,104,542
  - Increase to new one-time requests of \$909,184
  - Increase to new recurring requests of \$67,200 (offset by revenue)
  - Decrease to transfers out of \$1,039,052
  - Increase carryover appropriations from prior year of \$1,272,324
- Decrease to Inventories of \$172,501, Increase to PERS Rate Stability of \$2,704,611, Increase to Future Projects and Reserves of \$1,292,766, and Increase to Total available for contingencies of \$1,417,020.

## Other Funds:

- Additional funding for the following projects:
  - \$70,000,000 City Hall Renovation Phase II (Capital Reinvestment Fund #601)
  - \$27,000,000 Downtown West Parking Structure (Capital Reinvestment Fund #601)
  - \$22,150,000 Lease Revenue Bond Series 2025A (Capital Reinvestment Fund #601)
  - \$15,000,000 Aldea Apartments purchase (Capital Reinvestment Fund #601)
  - \$11,400,000 16390 Foothill Transitional Housing purchase (Capital Reinvestment Fund #601)
  - \$7,525,500 Navigation Center construction and design (Capital Reinvestment Fund #601)
  - \$3,000,000 Public Works Storage purchase (Capital Reinvestment Fund #601)
  - \$2,800,000 Courtplace construction project (Capital Reinvestment Fund #601)
  - \$1,200,000 8571 Sierra restaurant warm shell (Capital Reinvestment Fund #601)
  - \$1,000,000 Alder Ave Sewer Main project (Sewer Capital Projects Fund #702)
  - \$850,000 Seville Park Bicycle Pump Track (Capital Reinvestment Fund #601)
  - \$500,000 Public Works Storage purchase (General Government Fund #632)

This report recommends to carryover encumbrances from prior year in the amount of \$7.7 million and recommends the reappropriation of \$232.4 million of prior year project budgets that were not completed as of June 30.

# Results of General Fund Operations for the Prior Year

## City of Fontana Results of Operations Fiscal Year 2024/2025

Revenue Source	FY 24/25		FY 24/25		FY 24/25 Actuals	%	Variance from	
	Adopted Budget	Revised Budget	Adopted Budget	Revised Budget			Adopted Budget	Revised Budget
Sales Tax	\$ 58,638,140.00	\$ 57,928,710.00	\$ 53,963,838	93.16%	\$ (4,674,302.47)	\$ (3,964,872.47)		
Transaction Use Tax	-	10,378,297.00	10,930,157	105.32%	10,930,156.92	551,859.92		
Property Tax	41,290,060.00	43,563,830.00	44,895,892	103.06%	3,605,831.56	1,332,061.56		
Interest and Rentals	3,636,180.00	4,669,895.00	7,072,642	151.45%	3,436,461.78	2,402,746.78		
Franchises	10,237,950.00	11,782,010.00	10,654,662	90.43%	416,711.69	(1,127,348.31)		
Business Related	10,066,170.00	10,914,289.00	11,572,271	106.03%	1,506,100.63	657,981.63		
Development Related	10,381,130.00	11,947,650.00	9,047,653	75.73%	(1,333,476.59)	(2,899,996.59)		
Recreation	4,176,200.00	4,176,200.00	4,601,698	110.19%	425,498.07	425,498.07		
Motor Vehicle in-Lieu	200,000.00	250,000.00	337,767	135.11%	137,767.28	87,767.28		
Miscellaneous Revenues	2,411,030.00	2,575,930.00	2,480,258	96.29%	69,228.40	(95,671.60)		
Reimbursables	2,129,440.00	3,003,540.00	1,728,663	57.55%	(400,777.33)	(1,274,877.33)		
From Other Agencies	5,916,550.00	6,809,690.00	6,809,690	100.00%	893,139.62	(0.38)		
<b>Total Revenues</b>	<b>\$ 149,082,850.00</b>	<b>\$ 168,000,041.00</b>	<b>\$ 164,095,189.56</b>	<b>97.68%</b>	<b>\$ 15,012,339.56</b>	<b>\$ (3,904,851.44)</b>		
<b>Transfers in</b>	<b>\$ 12,422,520.00</b>	<b>\$ 13,004,056.57</b>	<b>\$ 12,384,062.31</b>	<b>95.23%</b>	<b>\$ (38,457.69)</b>	<b>\$ (619,994.26)</b>		
<b>Total Expenditures</b>	<b>\$ 131,676,400.00</b>	<b>\$ 144,934,398.66</b>	<b>\$ 136,645,828.60</b>	<b>94.28%</b>	<b>\$ (4,969,428.60)</b>	<b>\$ 8,288,570.06</b>		
<b>Transfers out</b>	<b>\$ 28,333,200.00</b>	<b>\$ 45,083,448.50</b>	<b>\$ 45,398,527.46</b>	<b>100.70%</b>	<b>\$ (17,065,327.46)</b>	<b>\$ (315,078.96)</b>		
<b>GASB 31 valuation adjustment</b>			<b>(534,767.00)</b>					
<b>Carryover appropriations</b>			<b>(1,272,324.13)</b>					
<b>Net First Quarter Adjustments</b>			<b>(4,176,830.13)</b>					

# Significant Economic Trends

## Nationally:

- The 3.8% annual rate increase in real GDP was almost entirely driven by investment in data centers and information processing technology. Experts agree that, excluding technology-related categories, GDP growth would have been just 0.1% on an annualized basis, a near standstill that underlines the increasingly pivotal role of high-tech infrastructure in shaping macroeconomic outcomes. Meaning that the US economy is looking stagnant outside of technological growth.
- The US unemployment rate is 4.3%, rising slightly from the previous year's 4.2% rate. The number of unemployed people is 7.4 million, which is also higher than the 7.1 million from the previous year. The labor market shows mixed signals, with modest job gains alongside concerns about declining hours worked and contracting private hours worked. Key factors influencing the analysis include the overall labor market strength, wage growth, changes in the labor force participation rate, and varying unemployment rates across different demographic groups. The economy added an average of just 25,000 new jobs a month from May through August, marking the weakest four-month stretch since 2010, ignoring the COVID-19-era period.

## The State of California:

- The data on employment in the state suggest that California is in an employment contraction, one that will last through 2025. Data on income and production are collected with a lag, but it is reasonable to expect that they will also show a sharp slowing from last year and possibly a mild contraction in the state's economy. Once the state is past the current weakness, which is expected in late 2026, a tech, durable goods manufacturing and construction resurgence should lead to California's superior growth once again. The unemployment rate was reported at 5.5%, and is ranked 50<sup>th</sup> in the country only surpassed by the District of Columbia.

## City of Fontana

- Fiscal Year 2024/25 ended with 583 single family dwelling permits being issued. At the end of September 2025, 143 single family dwelling permits have been issued compared to 83 permits for the prior fiscal year.
- First Quarter 2024/25 sales were 3.6% lower than the same quarter one year ago. This is primarily due to a weaker economy, lower taxable sales, and shifts in consumer behavior.
- The Local Agency Investment Fund (LAIF) is currently paying 4.19% (daily rate) on City investments as of September 30, 2025, down from 4.58% for the same time last year. The 2-year treasury benchmark rate as of September 30, 2025, is 3.60% down from 3.66% last year.

# Summary of Proposed General Fund Adjustments

The First Quarter Budget Report recommends the following General Fund budget adjustments:

		<u>Fund Balance</u> <u>Impact</u>
<b>Results from prior year operations (net)</b>		
Fund balance available at the beginning of the fiscal year		\$ 9,418,726
<b>Revenue adjustments</b>		
Increase to Interest and Rentals revenue	\$ 67,200	
Increase to Miscellaneous revenue	50,000	
Increase to Reimbursables revenue	<u>2,134</u>	119,334
<b>Personnel adjustments:</b>		
Eliminate Jr. Software Engineer position (PC #26032)	\$ 99,064	
2020 COPS Grant completed	(1,166,900)	
FY25/26 POA Contract Update	<u>(2,036,706)</u>	(3,104,542)
<b>Expenditure adjustments</b>		
New Recurring departmental requests	\$ -	
New One-Time departmental requests	(857,050)	
Offsetting adjustments	<u>(119,334)</u>	(976,384)
<b>Carryover appropriations from prior year</b>		\$ (1,272,324)
<b>Transfers</b>		
Xfer in from Fund #301 for OAHMP grant cost allocation	\$ 18,034	
Xfer to City Technology Fund #102 for Jr. Software Engineer elimination	(99,064)	
Decrease Xfer to GF Operating Projects Fund #110 for COPS grant completion	1,198,900	
Xfer to GF Operating Projects Fund #110 for Bike Patrol-CDBG correction	(60,710)	
Xfer to CFD #89 (Belrose) Fund #667 to correct Fund Balance overage	<u>(74)</u>	1,057,086
<b>Changes to reserves</b>		
Inventory		172,501
PERS Rate Stability Reserve		(2,704,611)
Future projects and reserves		(1,292,766)
Total available for contingencies		<u>(1,417,020)</u>
		<u>\$ -</u>

Although budget adjustments are recommended across all City funds, the emphasis of the First Quarter Budget Report is directed at the General Fund. The General Fund provides most of the services commonly associated with government (public safety, recreation, parks, building and planning). This report concentrates on budget trends and issues that impact the delivery of services.

# General Fund Revenues

Revenues continue to be monitored on a monthly basis. Staff recommends a net increase in revenues of \$119,334 as part of the First Quarter Budget Status Report. See page 32 for details of the revenue adjustments.

Revenue Source	Adopted Budget	Current Budget Before Adjustments	Received as of 09/30/2025	Percent of Current Budget Received	Recommended First Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Received
Sales Tax	\$ 54,914,670	\$ 54,914,670	\$ 4,305,285	7.84%	\$ -	\$ 54,914,670	7.84%
Transactional Use Tax	42,740,750	42,740,750	3,389,621	7.93%	-	42,740,750	7.93%
Property Tax	46,948,270	46,948,270	92,639	0.20%	-	46,948,270	0.20%
Interest and Rentals	4,013,580	4,013,580	(2,766,489)	-68.93%	67,200	4,080,780	-67.79%
Franchises	10,828,300	10,828,300	613,366	5.66%	-	10,828,300	5.66%
Business Related	11,260,870	11,260,870	2,210,504	19.63%	-	11,260,870	19.63%
Development Related	9,599,490	9,599,490	2,151,729	22.42%	-	9,599,490	22.42%
Recreation	4,220,670	4,220,670	1,206,154	28.58%	-	4,220,670	28.58%
Motor Vehicle in-Lieu	250,000	250,000	327,519	131.01%	-	250,000	131.01%
Miscellaneous Revenues	2,034,740	2,034,740	175,533	8.63%	50,000	2,084,740	8.42%
Reimbursables	1,794,870	1,794,870	336,340	18.74%	2,134	1,797,004	18.72%
From Other Agencies	9,390,310	9,390,310	2,285,078	24.33%	-	9,390,310	24.33%
<b>Total General Fund</b>	<b>\$ 197,996,520</b>	<b>\$ 197,996,520</b>	<b>\$ 14,327,278</b>	<b>7.24%</b>	<b>\$ 119,334</b>	<b>\$ 198,115,854</b>	<b>7.23%</b>

NOTE: Property Tax in-lieu of VLF collections are lagging due to the State’s distribution which provides for lump-sum payments in January and May. Interest revenue is received starting in October and is followed by a year-end accrual for a full twelve months of interest. A large number of Business Licenses are renewable in December. A large share of Franchise revenues is received annually in the month of April. **When adjusted for these anomalies, the percent of recommended budget received is 9.59%.**



# General Fund Expenditures

General Fund expenditures for First Quarter are on track and within budget. Staff recommends a net increase in appropriations of \$5,353,250. See page 32 for details of the expenditure adjustments.

Department	Adopted Budget	Current Budget Before Adjustments	Spent as of 9/30/2025	Percent of Current Budget Spent	Recommended First Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
City Administration	\$ 4,817,820	\$ 4,817,820	\$ 635,993	13.20%	134,276	\$ 4,952,096	12.84%
Human Resources	2,397,360	2,397,360	297,864	12.42%	-	2,397,360	12.42%
Administrative Services	884,080	884,080	131,883	14.92%	-	884,080	14.92%
City Clerk	1,040,820	1,040,820	293,713	28.22%	155,050	1,195,870	24.56%
Community Services	15,876,460	15,876,460	3,510,236	22.11%	-	15,876,460	22.11%
Innovation & Technology	5,405,410	5,405,410	1,194,550	22.10%	(99,064)	5,306,346	22.51%
Finance	6,053,080	6,053,080	1,149,534	18.99%	409,393	6,462,473	17.79%
Development Services	6,489,730	6,489,730	539,308	8.31%	231,584	6,721,314	8.02%
Building and Safety	4,798,280	4,798,280	884,788	18.44%	19,500	4,817,780	18.37%
Planning	3,709,460	3,709,460	679,546	18.32%	320,000	4,029,460	16.86%
Public Works & Engineering	17,018,050	17,018,050	3,172,249	18.64%	575,885	17,593,935	18.03%
Police	85,267,660	85,267,660	18,573,244	21.78%	3,606,627	88,874,287	20.90%
<b>Total General Fund</b>	<b>\$ 153,758,210</b>	<b>\$ 153,758,210</b>	<b>\$ 31,062,907</b>	<b>20.20%</b>	<b>\$ 5,353,250</b>	<b>\$ 159,111,460</b>	<b>19.52%</b>

NOTE: The above amounts do not include projects.

# Carryover Projects

Staff recommends the reappropriation of prior year project budgets that were not completed as of June 30.

Fund		Amount
102	City Technology	\$ 2,876,764
103	Facility Maintenance	53,410
110	General Fund Operating Projects	607,925
223	Federal Asset Seizure	411,938
226	Opioid Settlement	839,578
241	Air Quality Mgmt District	184,687
245	Measure I Reimb 2010-2040	11,809,824
246	Measure I Local 2010-2040	8,769,481
281	Gas Tax (State)	1,189,736
282	Solid Waste Mitigation	2,297,182
283	Road Maintenance & Rehab	7,125,580
295	Permanent Local Hsg Alloc	2,857,216
297	Housing Authority - LMIHF	3,450,012
301	Grants	55,319,244
302	ARPA 2021	6,243,210
303	TDA/Article 3	493,405
304	ARPA - County	254,448
362	CDBG	2,415,098

Fund		Amount
363	Home Program	6,569,083
401	CFD #1 Southridge Village	432,759
601	Capital Reinvestment	46,730,519
602	Capital Improvements	3,599,675
603	Future Capital Projects	344,883
610	Fire Capital Project	18,368,376
622	Storm Drain	9,279,770
623	Sewer Expansion	685,652
630	Circulation Mitigation	12,435,349
631	Fire Assessment	423,922
632	General Government	12,017,764
633	Landscape Medians	1,622,603
635	Parks Development	5,044,457
636	Police Capital Facilities	194,571
698	Affordable Housing Trust	858,391
702	Sewer Capital Projects	207,400
703	Sewer Replacement	6,392,710
		<b>\$ 232,406,625</b>

# Fund Balance Review

The City Council has established an Undesignated General Fund Balance goal of 25% of adopted recurring annual appropriations. The First Quarter Report recommendations maintain this balance. The City’s Undesignated General Fund Balance represents the available resources to provide funding for future contingencies such as earthquakes, economic fluctuations, major infrastructure repairs and investment in capital for improved productivity and efficiencies.

The First Quarter Budget Report recommends the following:

- \$172,501      Decrease to Inventories
- \$2,704,611    Increase to PERS Rate Stability Reserve
- \$1,292,766    Increase to Future Projects and Reserves
- \$1,417,020    Increase to 25% Contingency Reserve

## Fund Balance Reserves After Adjustments

<b>25% Contingency Reserve</b>	<b>\$39,794,070</b>
<b>Animal Shelter JPA Reserve</b>	<b>\$582,570</b>
<b>Operating Contingencies Reserve</b>	<b>\$3,000,000</b>
<b>Future Projects and Reserves</b>	<b>\$4,494,226</b>
<b>PERS Rate Stability Reserve</b>	<b>\$14,355,753</b>
<b>Unappropriated Fund Balance</b>	<b>\$0</b>
<b>Total</b>	<b>\$62,226,619</b>

# Organizational Changes

Quarterly Budget Reports are routinely used to recommend organizational and/or personnel changes within a fiscal year. Upon approval, the total recurring costs for these organizational changes will be added to the department’s target numbers. The changes have been reviewed by Human Resources and comply with City personnel rules.

The following organizational change is recommended as part of the First Quarter Budget Status Report:

Department	Position Number	Action	Description	General Fund Impact		Other Funds Impact		Total Impact	
				FY 25/26	Annual	FY 25/26	Annual	FY 25/26	Annual
Innovation & Technology	26032	Eliminate	Junior Software Engineer	(99,064)	(99,064)			(99,064)	(99,064)
				\$ (99,064)	\$ (99,064)	\$ -	\$ -	\$ (99,064)	\$ (99,064)

## Liability Claims

The City Council has authorized the Director of Human Resources and the City Manager to settle liability claims within specified dollar amounts as follows:

City Manager with the concurrence of the City Attorney	\$50,000
Director of Human Resources/Risk Management with concurrence of the City Attorney	\$10,000

The City Council has directed staff to report claim settlements as part of each quarterly budget report. There were no liability claims settled during the First Quarter of Fiscal Year 2025/2026.

# American Rescue Plan Act (ARPA) Expenditure Plan

CITY OF FONTANA			
AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN			
ESTIMATED AS OF September 30, 2025			
Approved Projects by Federal Use Category	Amount	Expended	Available
<b>Public Health &amp; Economic Response</b>	<b>22,633,152</b>	<b>22,318,820</b>	<b>314,332</b>
Fontana Forward Grant Program	190,786	190,786	-
Homelessness Prevention Resources and Care Center	6,442,229	6,360,455	81,774
Leveraged Project: Support Government Employment	9,842,763	9,842,763	-
Metrolink Station Security Cameras	66,411	66,411	-
Park Improvements	3,241,828	3,009,270	232,558
Vaccine Bonus	526,986	526,986	-
Ventilation Upgrade for City Facilities	2,322,150	2,322,150	-
<b>Revenue Loss</b>	<b>10,000,000</b>	<b>9,999,606</b>	<b>394</b>
Parking Structure	10,000,000	9,999,606	394
<b>Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)</b>	<b>51,433</b>	<b>51,433</b>	<b>-</b>
Administrative Costs	51,433	51,433	-
<b>Water, Sewer, and Broadband Infrastructure</b>	<b>16,531,692</b>	<b>12,002,240</b>	<b>4,529,452</b>
Cypress Storm Drain Project	7,340,000	3,726,727	3,613,273
Data Security & Threat Detection	157,927	157,927	-
Endpoint Detection & Response Solution	154,806	154,806	-
Fiber to City facilities	1,773,968	1,271,685	502,283
Network Detection & Response Solution	-	-	-
Leveraged Project: Accela	3,406,636	3,406,636	-
Leveraged Project: Fontana 311	2,398,355	2,033,040	365,315
Septic to Sewer	500,000	451,508	48,492
Sewer and Storm Drain Infrastructure Masterplan	375,130	375,130	-
Update Master Infrastructure Plans	424,870	424,781	89
<b>Premium Pay</b>	<b>1,040,837</b>	<b>1,040,837</b>	<b>-</b>
Part-Time Employee Retention	152,936	152,936	-
Public Safety Premium Pay	887,901	887,900	-
<b>Total</b>	<b>50,257,114</b>	<b>45,412,935</b>	<b>4,844,179</b>

# Treasury Report

City of Fontana  
Investment Portfolio Asset Summary  
Estimated As of September 30, 2025

ASSETS	Estimated September 30, 2025					
	Current Par Value	Total Cost Value	Market Value	Accrued Int/Div	Market Value Plus Accrued	Percent of Total
<b>Advisor-Managed Portfolio</b>						
Cash/Sweep	\$ 8,219,740	\$ 8,219,740	\$ 8,219,740	\$ -	\$ 8,219,740	2.51%
Money Market	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Cash/Sweep	\$ 8,219,740	\$ 8,219,740	\$ 8,219,740	\$ -	\$ 8,219,740	2.51%
<b>Marketable Securities</b>						
Agency Security	\$ 93,716,058	\$ 53,834,589	\$ 54,957,407	\$ 277,551	\$ 55,234,958	16.86%
CMO & Asset Backed Securities	38,354,985	28,255,502	28,270,200	-	28,270,200	8.63%
Corporate Bonds	77,986,000	76,703,648	78,668,693	820,618	79,489,312	24.27%
U.S. Treasuries	153,595,000	153,290,651	154,834,253	1,504,432	156,338,686	47.73%
Total Marketable Securities	\$ 363,652,043	\$ 312,084,389	\$ 316,730,553	\$ 2,602,602	\$ 319,333,155	97.49%
Total Advisor-Managed Portfolio	\$ 371,871,783	\$ 320,304,130	\$ 324,950,293	\$ 2,602,602	\$ 327,552,895	100.00%
<b>Pooled Investments</b>						
California Class	\$ 149,269,533	\$ 149,269,533	\$ 149,269,533	\$ -	\$ 149,269,533	99.41%
Local Agency Investment Fund (LAIF)	\$ 880,411	\$ 880,411	\$ 880,411	\$ -	\$ 880,411	0.59%
Total Pooled Investments	\$ 150,149,944	\$ 150,149,944	\$ 150,149,944	\$ -	\$ 150,149,944	100.00%
<b>Deposit Accounts</b>						
Bank of America - General Checking	\$ 17,378,000	\$ 17,378,000	\$ 17,378,000	\$ -	\$ 17,378,000	91.24%
Bank of America - Veterans	9,050	9,050	9,050	-	9,050	0.05%
Escrow Accounts	826,444	826,444	826,444	31	826,476	4.34%
Petty Cash/Self Insurance	833,054	833,054	833,054	-	833,054	4.37%
Total Deposit Accounts	\$ 19,046,548	\$ 19,046,548	\$ 19,046,548	\$ 31	\$ 19,046,580	100.00%
<b>Investments Held by Fiscal Agents</b>						
Schwab - 115 Trusts						
OPEB		\$ 26,071,415	\$ 30,571,545	\$ 16,589	\$ 30,588,135	18.56%
Pension Stabilization		11,936,707	14,355,753	5,899	14,361,652	8.71%
Other Fiscal Agent Accounts	-	119,858,390	119,858,390	-	119,858,390	72.73%
Total Investments Held by Fiscal Agents	\$ -	\$ 157,866,512	\$ 164,785,689	\$ 22,488	\$ 164,808,177	100.00%
<b>Total Cash and Investments</b>	\$ 541,068,276	\$ 647,367,135	\$ 658,932,475	\$ 2,625,121	\$ 661,557,596	

The information presented in this report reflects the data as stated on the official financial statements and records as of the reporting date.

# Treasury Report – continued



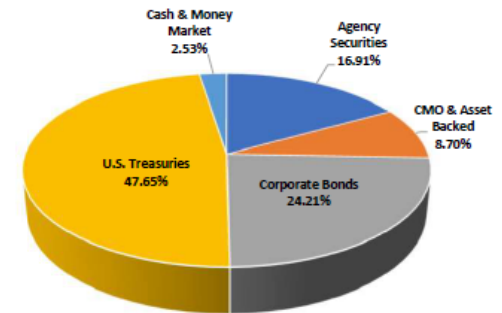
## OPERATING AND 115 TRUST ASSETS SUMMARY

September 30, 2025

### Operating Assets - Asset Allocation (BlackRock/Schwab)

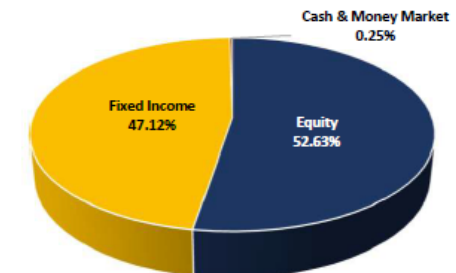
Asset Type	Period Ending Par Value/Shares	Original Cost Basis	Adjusted Cost Basis	Period Ending Market Value
Agency Securities	\$ 93,716,058	\$ 53,834,589	\$ 53,834,593	\$ 54,957,407
CMO & Asset Backed	\$ 38,354,985	\$ 28,255,502	\$ 28,255,502	\$ 28,270,200
Corporate Bonds	\$ 77,986,000	\$ 76,703,648	\$ 76,759,284	\$ 78,668,693
U.S. Treasuries	\$ 153,595,000	\$ 153,290,651	\$ 153,447,596	\$ 154,834,253
Cash & Money Market*	\$ 8,219,740	\$ 8,219,740	\$ 8,219,740	\$ 8,219,740
<b>Totals</b>	<b>\$ 371,871,783</b>	<b>\$ 320,304,130</b>	<b>\$ 320,516,714</b>	<b>\$ 324,950,293</b>

\*Includes \$0.00 of Money Market assets set aside in a separate Schwab account (sweep from BlackRock account).



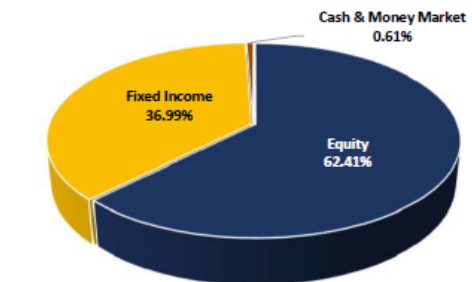
### Section 115 OPEB Irrevocably Committed Assets - Asset Allocation (Shuster/Schwab)

Asset Type	Initial Investment	8/31/2025 Value	9/30/2025 Cost Basis	9/30/2025 Value
Equity	\$ -	\$ 16,249,697	\$ 12,047,039	\$ 16,090,282
Fixed Income	\$ -	\$ 13,629,059	\$ 13,948,440	\$ 14,405,327
Cash & Money Market	\$ 23,810,690	\$ 90,803	\$ 75,936	\$ 75,936
<b>Totals</b>	<b>\$ 23,810,690</b>	<b>\$ 29,969,558</b>	<b>\$ 26,071,415</b>	<b>\$ 30,571,545</b>



### Section 115 Pension Stabilization Irrevocably Committed Assets - Asset Allocation (Shuster/Schwab)

Asset Type	Initial Investment	8/31/2025 Value	9/30/2025 Cost Basis	9/30/2025 Value
Equity	\$ -	\$ 9,014,095	\$ 6,717,860	\$ 8,959,019
Fixed Income	\$ -	\$ 4,993,254	\$ 5,131,599	\$ 5,309,487
Cash & Money Market	\$ 10,800,000	\$ 39,579	\$ 87,248	\$ 87,248
<b>Totals</b>	<b>\$ 10,800,000</b>	<b>\$ 14,046,928</b>	<b>\$ 11,936,707</b>	<b>\$ 14,355,753</b>



<b>Combined Totals</b>	<b>\$</b>	<b>\$ 365,958,364</b>	<b>\$</b>	<b>\$ 358,524,836</b>	<b>\$</b>	<b>\$ 369,877,592</b>
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This summary was assembled by Shuster Advisory Group, LLC ("Shuster") by request from the City of Fontana. The information shown is taken from Schwab custodial data and is believed to be accurate. Any discrepancy is purely unintentional and is not guaranteed by Shuster.



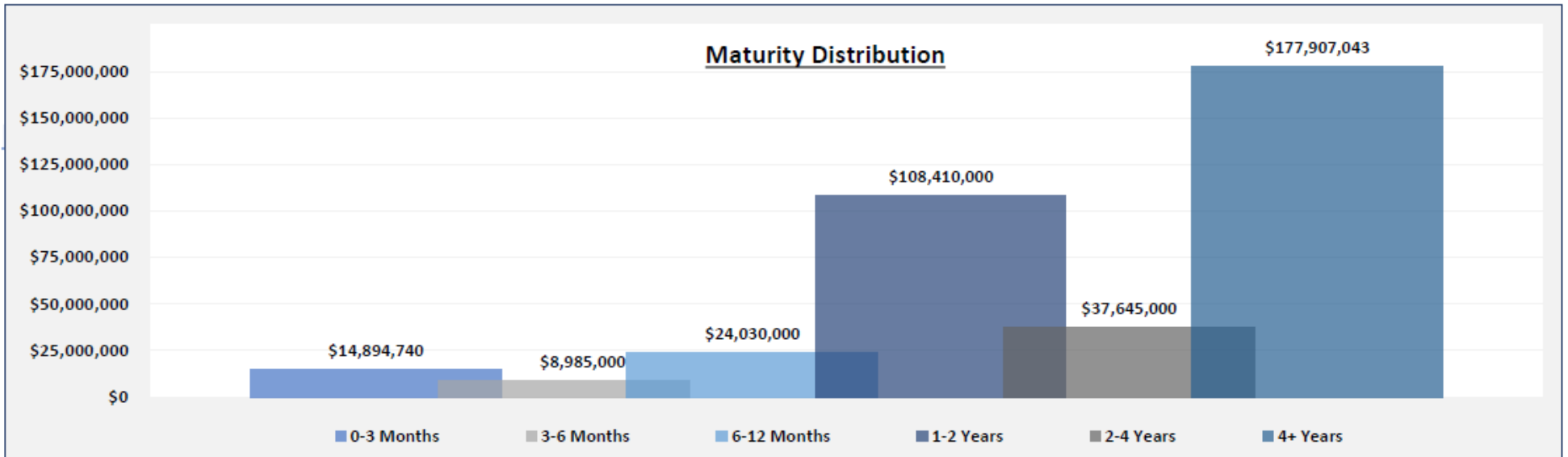
# Treasury Report – continued



## OPERATING ASSETS (SCHWAB) - MATURITY DISTRIBUTION

September 30, 2025

Current Par Value	0-3 Months	3-6 Months	6-12 Months	1-2 Years	2-4 Years	4+ Years
Agency Securities	\$ -	\$ 2,000,000	\$ -	\$ 6,000,000	\$ 2,000,000	\$ 83,716,058
CMO & Asset Backed	\$ -	\$ -	\$ -	\$ 944,000	\$ 12,235,000	\$ 25,175,985
Corporate Bonds	\$ 6,675,000	\$ 6,985,000	\$ 6,320,000	\$ 21,596,000	\$ 23,410,000	\$ 13,000,000
U.S. Treasuries	\$ -	\$ -	\$ 17,710,000	\$ 79,870,000	\$ -	\$ 56,015,000
Cash & Money Market	\$ 8,219,740	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 14,894,740</b>	<b>\$ 8,985,000</b>	<b>\$ 24,030,000</b>	<b>\$ 108,410,000</b>	<b>\$ 37,645,000</b>	<b>\$ 177,907,043</b>



This summary was assembled by Shuster Advisory Group, LLC ("Shuster") by request from the City of Fontana. The information shown is taken from Schwab custodial data and is believed to be accurate. Any discrepancy is purely unintentional and is not guaranteed by Shuster.

# Treasury Report – continued



**OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL**  
September 30, 2025

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
Cash & Money Market	Schwab Cash	Cash					8,219,740.33	-	8,219,740.33	
		Total Count:	1			0	8,219,740.33	-	8,219,740.33	

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
Agency Securities	FHLB 0.6%26	3130AKK88	0.60%	3.53%	12/30/2026	1.25	2,000,000.00	-	1,924,300.00	96.22
Agency Securities	FHLB 1%26	3130ALG17	1.00%	8.13%	3/23/2026	0.48	1,000,000.00	-	961,617.15	96.16
Agency Securities	FHLB 0.96%26	3130ALH80	0.96%	3.45%	3/5/2026	0.43	1,000,000.00	-	987,514.00	98.75
Agency Securities	FFCB 4.33%30	3133ER7E5	4.33%	4.25%	3/18/2030	4.47	2,000,000.00	-	2,006,878.00	100.34
Agency Securities	FFCB 4.58%29	3133ETBK2	4.58%	4.53%	4/2/2029	3.51	2,000,000.00	-	2,003,148.00	100.16
Agency Securities	FFCB 4.64%30	3133ETKR7	4.64%	4.57%	6/10/2030	4.69	5,000,000.00	-	5,015,155.00	100.30
Agency Securities	FHLMC 1.5%44	3137H0A40	1.50%	1.65%	4/15/2044	0.78	4,400,000.00	-	572,586.47	97.64
Agency Securities	FHLMC 4.875%30	3134HBQK0	4.88%	4.86%	5/14/2030	4.62	2,500,000.00	-	2,501,517.50	100.06
Agency Securities	FHLMC 4.5%27	3134HBQZ7	4.50%	4.46%	5/19/2027	1.64	2,000,000.00	-	2,001,048.00	100.05
Agency Securities	FHLMC 4.86%30	3134HBWA5	4.86%	4.83%	6/17/2030	4.71	3,000,000.00	-	3,003,450.00	100.12
Agency Securities	FEDERAL NTNL MO 0.875%26	3135G06L2	0.88%	3.57%	12/18/2026	1.22	2,000,000.00	-	1,932,126.00	96.61
Agency Securities	FEDERAL NTNL MORT 4.4%29	3136GA2Y4	4.40%	4.25%	12/11/2029	4.20	2,000,000.00	(3.26)	2,011,558.00	100.58
Agency Securities	FHLMC G18659 3%32	3128MMWV1	3.00%	3.24%	9/1/2032	2.63	744,000.00	-	90,450.11	98.52
Agency Securities	FHLMC SB0032 3.5%32	3132CWA95	3.50%	3.58%	9/1/2032	0.45	3,799,000.00	-	86,470.50	99.49
Agency Securities	FHLMC SB1459 5.5%40	3132CXTQ5	5.50%	5.22%	1/1/2040	3.33	3,500,000.00	-	3,258,491.44	102.80
Agency Securities	FNMA PL BM5111 3%33	3140J9VDD	3.00%	3.40%	11/1/2033	2.59	4,882,000.00	-	1,002,431.58	97.17
Agency Securities	FNMA PL CB4524 5%37	3140QQA21	5.00%	4.80%	8/1/2037	3.84	165,000.00	-	109,932.95	101.84
Agency Securities	FNMA PL CB4525 5%37	3140QQA39	5.00%	4.80%	8/1/2037	3.49	149,498.00	-	73,630.29	101.79
Agency Securities	FNMA PL CB4526 5%37	3140QQA47	5.00%	4.81%	9/1/2037	3.73	442,735.00	-	277,079.20	101.73
Agency Securities	FNMA PL CB4508 4.5%37	3140QQA44	4.50%	4.44%	8/1/2037	3.72	448,000.00	-	285,601.55	100.54
Agency Securities	FNMA PL CB4509 4.5%37	3140QQA1	4.50%	4.44%	8/1/2037	3.88	840,624.00	-	479,358.36	100.50
Agency Securities	FNMA PL CB4510 4.5%37	3140QQA19	4.50%	4.45%	8/1/2037	3.86	483,000.00	-	287,317.74	100.46
Agency Securities	FNMA PL CB4514 4.5%37	3140QQAQ8	4.50%	4.43%	9/1/2037	3.55	728,251.00	-	416,344.76	100.60
Agency Securities	FNMA PL CB4523 5%37	3140QQA28	5.00%	4.76%	8/1/2037	3.69	385,141.00	-	271,744.17	102.12
Agency Securities	FNMA PL CB4755 5%37	3140QQA99	5.00%	4.87%	9/1/2037	3.68	486,000.00	-	310,941.94	101.18
Agency Securities	FNMA PL CB4756 5%37	3140QQA44	5.00%	4.81%	9/1/2037	3.57	271,000.00	-	147,797.53	101.72
Agency Securities	FNMA PL CB4757 5%37	3140QQA82	5.00%	4.83%	9/1/2037	3.71	457,000.00	-	253,422.99	101.55
Agency Securities	FNMA PL CB4758 5%37	3140QQA00	5.00%	4.84%	9/1/2037	3.70	312,000.00	-	166,710.58	101.42
Agency Securities	FNMA PL CB4759 5%37	3140QQA08	5.00%	4.84%	9/1/2037	3.66	315,000.00	-	166,372.17	101.40
Agency Securities	FNMA PL CB4760 5%37	3140QQA06	5.00%	4.79%	9/1/2037	3.58	632,000.00	-	378,295.71	101.87
Agency Securities	FNMA PL CB5005 5%37	3140QQA31	5.00%	4.79%	10/1/2037	3.59	188,000.00	-	119,867.11	101.87
Agency Securities	FNMA PL CB4990 4.5%37	3140QQA11	4.50%	4.46%	11/1/2037	3.67	240,312.00	-	151,984.47	100.36
Agency Securities	FNMA PL CB4991 4.5%37	3140QQA89	4.50%	4.45%	10/1/2037	3.73	125,049.00	-	68,794.15	100.46
Agency Securities	FNMA PL CB4995 4.5%37	3140QQA88	4.50%	4.44%	10/1/2037	3.73	185,273.00	-	109,260.45	100.51
Agency Securities	FNMA PL FM2743 3%34	3140X6BM2	3.00%	3.34%	2/1/2034	2.64	2,590,000.00	-	473,086.36	97.54
Agency Securities	FNMA PL FM6298 4%38	3140X97L3	4.00%	3.88%	6/1/2038	3.39	1,887,000.00	-	703,640.35	101.18
Agency Securities	FNMA PL FM8952 4%37	3140XC5N4	4.00%	4.09%	12/1/2037	3.07	2,149,000.00	-	929,433.81	99.18
Agency Securities	FNMA PL F56072 2.5%36	3140XMXA9	2.50%	3.10%	12/1/2036	3.62	843,175.00	-	585,559.93	94.33
Agency Securities	FNMA PL MA0919 3.5%31	3141BAAV0	3.50%	3.58%	12/1/2031	2.42	5,269,000.00	-	237,805.74	99.54
Agency Securities	FNMA PL MA0976 3.5%32	3141BACN6	3.50%	3.58%	2/1/2032	2.49	6,180,000.00	-	322,117.74	99.54
Agency Securities	FNMA PL MA1401 3%33	3141BARX8	3.00%	3.33%	4/1/2033	2.94	3,339,000.00	-	374,120.10	97.82
Agency Securities	FNMA PL MA2832 3%36	3141BCEE0	3.00%	3.40%	12/1/2036	4.37	1,662,000.00	-	282,826.08	96.32
Agency Securities	FNMA PL MA3060 3%32	3141BCEU9	3.00%	3.51%	7/1/2032	2.60	2,178,000.00	-	240,774.10	96.95
Agency Securities	FNMA PL MA4389 1.5%31	3141BD2X9	1.50%	2.46%	7/1/2031	2.30	1,440,000.00	-	596,638.91	94.79
Agency Securities	FHLMC RR0001 4.5%40	3142JCB86	4.50%	4.50%	6/1/2040	3.68	5,000,000.00	-	4,803,308.59	99.98
Agency Securities	FHLMC RR0002 5%40	3142JCAC4	5.00%	4.90%	6/1/2040	3.08	7,500,000.00	-	7,113,948.14	101.05





# Treasury Report - continued



**OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL**

September 30, 2025

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
Corporate Bonds	PACCAR FINL CORP 4.95%25	69371RS23	4.95%	4.66%	10/3/2025	0.01	600,000.00	(8,561.29)	600,026.40	100.00
Corporate Bonds	PACCAR FINL CORP 4.45%26	69371RS49	4.45%	4.14%	3/30/2026	0.50	1,800,000.00	-	1,803,155.40	100.18
Corporate Bonds	PHILIP MORRIS IN 2.75%26	718172B75	2.75%	3.99%	2/25/2026	0.40	1,780,000.00	-	1,769,332.46	99.40
Corporate Bonds	PHILIP MORRIS INTER 5%25	718172CU1	5.00%	4.50%	11/17/2025	0.13	560,000.00	-	560,442.96	100.08
Corporate Bonds	ROCHE HOLDINGS, 2.625%26	771196BK7	2.63%	3.93%	5/15/2026	0.62	600,000.00	-	594,585.00	99.10
Corporate Bonds	SCHLUMBERGER HOLDIN 4%25	806851AG6	4.00%	4.35%	12/21/2025	0.23	1,210,000.00	-	1,208,460.88	99.87
Corporate Bonds	THE CHARLES SCH 5.875%26	808513CG8	5.88%	4.30%	8/24/2026	0.90	1,920,000.00	-	1,948,757.76	101.50
Corporate Bonds	STATE STREET CORP VAR 26	857477BX0	5.75%	5.74%	11/4/2026	1.09	341,000.00	(14.95)	340,998.98	100.00
Corporate Bonds	TOYOTA MOTOR CRED 0.8%25	89236THP3	0.80%	1.88%	10/16/2025	0.04	1,650,000.00	-	1,647,685.05	99.86
Corporate Bonds	U.S. BANCORP 3.15%27	91159HHR4	3.15%	3.92%	4/27/2027	1.57	1,000,000.00	-	987,811.00	98.78
Corporate Bonds	U.S. BANCORP VAR 26	91159HUH4	5.73%	5.61%	10/21/2026	1.06	1,080,000.00	-	1,081,267.92	100.12
Corporate Bonds	U.S. BANCORP VAR 29	91159HUM3	5.78%	4.61%	6/12/2029	3.70	5,000,000.00	(12,709.69)	5,199,760.00	104.00
Corporate Bonds	U.S. BANCORP VAR 30	91159HUQ4	5.38%	4.56%	1/23/2030	4.31	2,000,000.00	(1,228.42)	2,065,048.00	103.25
Corporate Bonds	UNITEDHEALTH GRO 1.25%26	91324PDW9	1.25%	3.88%	1/15/2026	0.29	2,000,000.00	-	1,980,446.00	99.02
Corporate Bonds	UNITEDHEALTH GRO 5.25%28	91324PEP3	5.25%	4.08%	2/15/2028	2.38	1,000,000.00	(10,374.83)	1,027,004.00	102.70
Corporate Bonds	UNITEDHEALTH GROU 4.6%27	91324PEY4	4.60%	4.07%	4/15/2027	1.54	505,000.00	-	509,120.30	100.82
Corporate Bonds	WELLS FARGO BANK 5.45%26	94988J6D4	5.45%	4.21%	8/7/2026	0.85	1,100,000.00	-	1,112,346.40	101.12
Corporate Bonds	WELLS FARGO & CO VAR 28	95000U2S1	2.39%	3.45%	6/2/2028	2.67	1,060,000.00	-	1,030,807.60	97.25
Corporate Bonds	WELLS FARGO & CO VAR 30	95000U3J0	5.20%	4.51%	1/23/2030	4.31	500,000.00	(67.19)	513,581.00	102.72
Corporate Bonds	WELLS FARGO & CO VAR 28	95000U3L5	5.71%	4.79%	4/22/2028	2.56	895,000.00	(5.74)	915,066.80	102.24
Total Count:			62	4.32%	4.14%	2.21	77,986,000.00	(55,636.07)	78,668,693.10	

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
U.S. Treasuries	US TREASUR NT 4.5%07/26	91282CHM6	4.50%	3.84%	7/15/2026	0.79	1,100,000.00	-	1,106,144.49	100.56
U.S. Treasuries	US TREASUR NT 4.375%08/26	91282CHU8	4.38%	3.82%	8/15/2026	0.88	9,070,000.00	-	9,116,412.10	100.51
U.S. Treasuries	US TREASUR NT 4.625%09/26	91282CHY0	4.63%	3.80%	9/15/2026	0.96	7,540,000.00	-	7,602,735.06	100.83
U.S. Treasuries	US TREASUR NT 4.625%10/26	91282CIC6	4.63%	3.77%	10/15/2026	1.04	6,370,000.00	-	6,428,723.12	100.92
U.S. Treasuries	US TREASUR NT 4.625%11/26	91282CIK8	4.63%	3.79%	11/15/2026	1.12	4,715,000.00	(8,608.16)	4,760,676.56	100.97
U.S. Treasuries	US TREASUR NT 4.375%12/26	91282CJP7	4.38%	3.75%	12/15/2026	1.21	6,580,000.00	(18,046.72)	6,630,891.69	100.77
U.S. Treasuries	US TREASUR NT 4.125%02/27	91282CKA8	4.13%	3.71%	2/15/2027	1.38	15,140,000.00	-	15,227,527.37	100.58
U.S. Treasuries	US TREASUR NT 4.5%05/27	91282CKR1	4.50%	3.70%	5/15/2027	1.62	20,050,000.00	-	20,311,588.34	101.30
U.S. Treasuries	US TREASUR NT 4.625%06/27	91282CKV2	4.63%	3.70%	6/15/2027	1.71	8,000,000.00	(23,280.36)	8,127,187.20	101.59
U.S. Treasuries	US TREASUR NT 4.375%07/27	91282CKZ3	4.38%	3.67%	7/15/2027	1.79	19,015,000.00	(49,430.12)	19,254,172.57	101.26
U.S. Treasuries	US TREASUR NT 4.375%07/26	91282CLB5	4.38%	3.84%	7/31/2026	0.83	50,515,000.00	(53,846.42)	50,755,734.28	100.48
U.S. Treasuries	US TREASUR NT 4%07/29	91282CLC3	4.00%	3.69%	7/31/2029	3.83	1,500,000.00	(3,733.25)	1,516,523.40	101.10
U.S. Treasuries	US TREASUR NT 3.5%09/29	91282CLN9	3.50%	3.68%	9/30/2029	4.00	2,000,000.00	-	1,986,093.60	99.30
U.S. Treasuries	US TREASUR NT 3.875%10/27	91282CLO2	3.88%	3.63%	10/15/2027	2.04	2,000,000.00	-	2,009,843.60	100.49
Total Count:			14	4.39%	3.76%	1.28	153,595,000.00	(156,945.03)	154,834,253.38	

This summary was assembled by Shuster Advisory Group, LLC ("Shuster") by request from the City of Fontana. Account adjusted cost basis, ending value, and other information reflects the market value of your cash and investments provided by Charles Schwab & Co., Inc CMO/Asset-Backed investments, Mortgage Pools investments, and Agency Mortgage Pool investments, such as bonds issued from the Federal Home Loan Mortgage Corporation (FHLMC), Federal National Mortgage Association (FNMA), or Government National Mortgage Association (GNMA), are amortizing bonds whose principal is paid down over time. As such, performance should be evaluated relative to the Cost Basis of the investment, not the Par Value.

**Glossary**

*Coupon Rate:* This is the stated coupon rate for the security. For variable rate securities this rate may change. Data provided by Orion.

*Yield to Maturity:* This is the actual average annual return on a note if held to maturity. Data provided by Orion.

*Maturity Date:* This is the stated maturity date of the security. Certain securities like mortgage pools, collateralized mortgage obligations, and asset backed securities can have the option to be paid back prior to maturity.

*CMO & Asset Backed Securities:* This is a type of financial security which is collateralized by an underlying pool of assets.

*Ending Par Value/Shares:* The original par value of the security.

*Cost Basis:* Original cost of the security.

*Adjusted Cost Basis:* The original cost basis adjusted for amortization.

*Weighted-Average-Life:* This measures the average length of time for anticipated principal repayments to measure a bond's risk and liquidity.

# Treasury Report - continued

## SECTION 115 OPEB ASSETS (SHUSTER/SCHWAB) - HOLDINGS DETAIL

September 30, 2025



Asset Class	Name	Ticker/Symbol	Prior Month End	Ending Market Value
Cash	Schwab Bank Sweep	SchwabCash	\$ 90,802.85	\$ 75,936.03
Alternative Private Debt	Thorofare Asset Based Lending Fund V Lp	88599T108	\$ 857,704.62	\$ 857,704.62
Diversified Emerging Mkts	iShares Core MSCI Emerging Markets ETF	IEMG	\$ 1,306,965.24	\$ 1,222,125.74
Japan Stock	JPMorgan BetaBuilders Japan ETF	BBJP	\$ 917,345.94	\$ 940,460.39
Foreign Large Growth	iShares MSCI EAFE Growth ETF	EFG	\$ 727,711.92	\$ 746,727.64
Foreign Large Growth	Vanguard Intl Dividend Appreciation	VIGI	\$ 807,122.38	\$ 887,831.43
Foreign Large Value	iShares MSCI EAFE Value	EFV	\$ 2,076,730.41	\$ 2,103,713.02
Infrastructure	iShares US Infrastructure ETF	IFRA	\$ 782,502.44	\$ 797,835.85
Intermediate Core-Plus Bond	iShares Core Total USD Bond Market	IUSB	\$ 1,206,594.16	\$ 1,219,178.66
Intermediate Core-Plus Bond	Fidelity Total Bond ETF	FBND	\$ 4,233,157.14	\$ 4,566,046.75
Large Blend	Schwab S&P 500 Index	SWPPX	\$ 3,274,455.06	\$ 2,901,591.88
Large Blend	iShares MSCI USA Quality Factor ETF	QUAL	\$ 1,571,594.69	\$ 1,621,703.93
Large Blend	iShares US Equity Factor Rotation Active ETF	DYNF	\$ 972,370.56	\$ 1,007,338.86
Large Blend	iShares Core S&P 500	IVV	\$ 1,146,972.99	\$ 1,187,637.85
Large Growth	SPDR S&P 500 Growth ETF	SPYG	\$ 714,874.93	\$ 751,951.02
Large Value	SPDR S&P 500 Value ETF	SPYV	\$ 1,361,439.78	\$ 1,289,050.31
Multisector Bond	PIMCO Income Fund Instl	PIMIX	\$ 4,545,651.26	\$ 4,964,148.72
Multisector Bond	PIMCO Multisector Bond ETF	PYLD	\$ 647,986.86	\$ 655,059.52
Multisector Bond	JP Morgan Income ETF	JPIE	\$ 1,414,200.07	\$ 1,416,815.69
Technology	Vanguard Information Technology	VGT	\$ 589,610.19	\$ 632,313.78
Ultrashort Bond	Janus Henderson AAA CLO Fund	JAAA	\$ 723,764.43	\$ 726,373.51
	<b>Totals</b>		\$ 29,969,557.92	\$ 30,571,545.20

This summary was assembled by Shuster Advisory Group, LLC ("Shuster") by request from the City of Fontana. The information shown is taken from Schwab custodial data and is believed to be accurate. Any discrepancy is purely unintentional and is not guaranteed by Shuster.

# Treasury Report - continued



## SECTION 115 PENSION STABILIZATION ASSETS (SHUSTER/SCHWAB) - HOLDINGS DETAIL

September 30, 2025

Asset Class	Name	Ticker/Symbol	Prior Month End	Ending Market Value
Cash	Schwab Bank Sweep	SchwabCash	\$ 42,702.12	\$ 87,247.73
Alternative Private Debt	Thorofare Asset Based Lending Fund V Lp	88599T108	\$ 356,805.14	\$ 356,805.14
Diversified Emerging Mkts	iShares Core MSCI Emerging Markets ETF	IEMG	\$ 700,549.69	\$ 682,269.52
Japan Stock	JPMorgan BetaBuilders Japan ETF	BBJP	\$ 495,209.97	\$ 509,817.80
Foreign Large Growth	Vanguard Intl Dividend Appreciation	VIGI	\$ 832,512.11	\$ 874,120.40
Foreign Large Value	iShares MSCI EAFE Value	EFV	\$ 1,014,828.95	\$ 1,053,024.01
Infrastructure	iShares US Infrastructure ETF	IFRA	\$ 428,935.09	\$ 502,582.52
Intermediate Core-Plus Bond	iShares Core Total USD Bond Market	IUSB	\$ 476,218.31	\$ 487,110.42
Intermediate Core-Plus Bond	Fidelity Total Bond ETF	FBND	\$ 1,494,438.18	\$ 1,623,621.18
Large Blend	iShares US Equity Factor Rotation Active ETF	DYNF	\$ 523,116.87	\$ 554,221.52
Large Blend	iShares Core S&P 500	IVV	\$ 1,155,523.97	\$ 1,221,782.45
Large Blend	Schwab S&P 500 Index	SWPPX	\$ 1,217,100.04	\$ 1,061,175.58
Large Blend	iShares MSCI USA Quality Factor ETF	QUAL	\$ 845,982.07	\$ 947,719.03
Large Growth	SPDR S&P 500 Growth ETF	SPYG	\$ 392,047.47	\$ 416,271.69
Large Value	SPDR S&P 500 Value ETF	SPYV	\$ 724,929.79	\$ 764,825.78
Multisector Bond	PIMCO Income Fund Instl	PIMIX	\$ 1,609,536.10	\$ 1,830,601.86
Multisector Bond	PIMCO Multisector Bond ETF	PYLD	\$ 230,838.73	\$ 236,809.94
Multisector Bond	JP Morgan Income ETF	JPIE	\$ 504,860.16	\$ 512,078.03
Technology	Vanguard Information Technology	VGT	\$ 415,385.51	\$ 371,208.61
Ultrashort Bond	Janus Henderson AAA CLO Fund	JAAA	\$ 260,259.03	\$ 262,460.20
	<b>Totals</b>		<b>\$ 13,721,779.30</b>	<b>\$ 14,355,753.41</b>

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## Conclusion

The City Council has provided fiscal policy direction that has laid the foundation for the 2025/2026 Operating Budget's conservative approach to revenues and expenditures. **The recommended budget changes included in the First Quarter Budget Report continue to adhere to City Council Policy.**

As stated by the City Council's Mission Statement below, the City of Fontana embraces every opportunity to enrich the lives of those who reside in this community, and this is possible due to its committed elected leadership and the talents and ingenuity of the individuals in this community and organization. The key is through a well-planned, long-term fiscal plan, based upon economic development that will continue to generate high paying long-term employment opportunities, bring in new and stable sales tax revenue sources, and maintaining intergovernmental relations. Though there are still great challenges ahead, the City is firmly committed to meeting each and every challenge that comes our way.

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

Mission Statement Adopted April 26, 2022



**General Fund - Fund Balance Reconciliation**

**(Five-Year Summary)**

	2021/22		2022/23		2023/24		2024/25		2025/2026					
	Audited		Audited		Audited		Estimated		Adopted		Adjusted		Proposed	
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget	Proposed Adjustments	Proposed Budget	Proposed Budget	Proposed Budget	
Revenues	\$ 135,371,657	\$ 146,743,017	\$ 151,466,541	\$ 164,095,190	\$ 197,996,520	\$ 197,996,520	\$ 119,334	\$ 198,115,854						
Expenditures	111,341,793	118,017,538	128,062,185	136,645,829	153,758,210	153,758,210	5,353,250	159,111,460						
<b>Revenues over (under) expenditures</b>	<b>24,029,864</b>	<b>28,725,479</b>	<b>23,404,356</b>	<b>27,449,361</b>	<b>44,238,310</b>	<b>44,238,310</b>	<b>(5,233,916)</b>	<b>39,004,394</b>						
Other sources & uses:														
Operating transfers in	12,073,139	11,585,264	11,566,054	12,384,062	12,244,050	12,244,050	18,034	12,262,084						
Operating transfers out	(26,313,909)	(26,336,232)	(43,805,438)	(45,398,527)	(52,916,410)	(52,916,410)	1,039,052	(51,877,358)						
<b>Total other sources &amp; uses</b>	<b>(14,240,770)</b>	<b>(14,750,968)</b>	<b>(32,239,384)</b>	<b>(33,014,465)</b>	<b>(40,672,360)</b>	<b>(40,672,360)</b>	<b>1,057,086</b>	<b>(39,615,274)</b>						
Revenues & other sources over (under) expenditures and other uses	9,789,094	13,974,511	(8,835,028)	(5,565,104)	3,565,950	3,565,950	(4,176,830)	(610,880)						
Fund balance, beginning of year	47,728,351	57,517,445	72,639,194	64,798,697	51,634,946	51,634,946	9,606,167	61,241,113						
Fund Balance Adjustment		1,147,238	994,531	2,542,288	2,124,090	2,124,090	(187,441)	1,936,649						
GASB 31 Adjustment				(534,767)										
<b>Fund balance, end of year</b>	<b>\$ 57,517,445</b>	<b>\$ 72,639,194</b>	<b>\$ 64,798,697</b>	<b>\$ 61,241,113</b>	<b>\$ 57,324,986</b>	<b>\$ 57,324,986</b>	<b>\$ 5,241,896</b>	<b>\$ 62,566,882</b>						
<b>FUND BALANCE</b>														
Reserved														
Inventories	\$ 375,878	\$ 407,053	\$ 512,764	\$ 340,263	\$ 512,764	\$ 512,764	(172,501)	340,263						
<b>Total reserved</b>	<b>375,878</b>	<b>407,053</b>	<b>512,764</b>	<b>340,263</b>	<b>512,764</b>	<b>512,764</b>	<b>(172,501)</b>	<b>340,263</b>						
Designated														
Economic Uncertainty	9,469,586	0	0	0	0	0	0	0						
CALPERS UAL Forecasted Increases	0	0	0	0	0	0	0	0						
PERS Rate Stability	10,886,393	10,694,317	12,204,822	13,644,923	11,651,142	11,651,142	2,704,611	14,355,753						
Annual Shelter JPA	0	0	800,000	800,000	582,570	582,570		582,570						
Operating Contingencies	0	0	3,000,000	3,000,000	3,000,000	3,000,000		3,000,000						
Future projects and reserves	0	0	750,000	750,000	3,201,460	3,201,460	1,292,766	4,494,226						
Unappropriated	20,280,588	38,595,914	14,443,275	9,618,091	0	0		0						
<b>Total designated</b>	<b>\$ 41,012,445</b>	<b>\$ 49,697,284</b>	<b>\$ 31,710,861</b>	<b>\$ 28,153,277</b>	<b>\$ 18,947,936</b>	<b>\$ 18,947,936</b>	<b>\$ 3,824,876</b>	<b>\$ 22,772,812</b>						
<b>Total available for contingencies</b>	<b>\$ 16,505,000</b>	<b>\$ 22,941,910</b>	<b>\$ 33,087,836</b>	<b>\$ 33,087,836</b>	<b>\$ 38,377,050</b>	<b>\$ 38,377,050</b>	<b>\$ 1,417,020</b>	<b>\$ 39,794,070</b>						

Other Funds - Unreserved Fund Balances

Fiscal Year 2025/2026

	Unaudited Fund Balance July 1, 2025	Budget						Net Project Carryover	Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out	Available				
<b>Other General Funds:</b>										
102 City Technology	\$ 3,412,830	\$ -	\$ 8,974,320	\$ (8,721,320)	\$ -	\$ 3,665,830	\$ (2,876,764)	(106,882)	\$ 682,183	
103 Facility Maintenance	755,292	0	9,683,940	(9,606,030)	0	833,202	(53,410)	(204,662)	575,130	
104 Office of Emergency Services	1,250,323	0	0	(123,340)	0	1,126,983	0		1,126,983	
105 KFON	1,936,782	250,000	0	(293,790)	0	1,892,992	0	(955,700)	937,292	
106 Self Insurance	21,510,281	10,313,270	0	(10,392,890)	0	21,430,661	0	(241,467)	21,189,194	
107 Retirees Medical Benefits	2,681,132	265,000	2,600,000	(2,813,960)	0	2,732,172	0	0	2,732,172	
108 Supplemental Retirement	37,284	0	35,000	(36,410)	0	35,874	0	0	35,874	
110 General Fund Operating Projects	675,547	0	2,361,240	(2,421,950)	0	614,837	(607,925)	24,811	31,723	
115 Lease-Fire	3	5,768,590	0	0	0	5,768,593	0	(5,700,000)	68,593	
125 Storm Water Compliance	444,040	304,500	0	(391,280)	0	357,260	0	0	357,260	
<b>Total Other General Funds</b>	<b>\$ 32,703,513</b>	<b>\$ 16,901,360</b>	<b>\$ 23,654,500</b>	<b>\$ (34,800,970)</b>	<b>\$ -</b>	<b>\$ 38,458,403</b>	<b>\$ (3,538,100)</b>	<b>\$ (7,183,900)</b>	<b>\$ 27,736,404</b>	
<b>Special Revenue Funds:</b>										
201 Muni Svcs Fiscal Impact Fee	\$ 4,732,025	\$ 943,100	\$ -	\$ -	\$ (1,270,550)	\$ 4,404,575	\$ -	\$ -	\$ 4,404,575	
221 Federal Seizure Treasury	171,577	0	0	(75,000)	0	96,577	0	0	96,577	
222 Crime Prev Asset Seizure	34,755	2,500	0	(18,000)	0	19,255	0	0	19,255	
223 Federal Asset Seizure	11,569,342	2,000,000	0	(2,683,370)	0	10,885,972	(411,938)	(2,158,034)	8,316,000	
224 State Asset Seizure	541,035	20,000	0	(67,820)	0	493,215	0	(5,000)	488,215	
225 PD Traffic Safety	3,417,930	400,000	0	(303,960)	0	3,513,970	0	(83,058)	3,430,912	
226 Opioid Settlement	893,570	0	0	0	0	893,570	(751,935)		141,635	
241 Air Quality Mgmt District	887,604	304,000	0	0	(13,480)	1,178,124	(184,687)	(20,000)	973,438	
243 Traffic Safety	100,812	45,000	0	(52,760)	0	93,052	0	0	93,052	
244 Prop 1B	146,491	0	0	0	0	146,491	0	0	146,491	
245 Measure I Reimb 2010-2040	(2,875,240)	0	0	0	0	(2,875,240)	2,875,240	0	0	
246 Measure I Local 2010-2040	12,555,539	5,710,860	0	(3,876,260)	(450,000)	13,940,139	(8,769,481)	310,088	5,480,746	
281 Gas Tax (State)	2,118,532	6,012,640	0	(5,734,100)	(385,000)	2,012,072	(1,189,736)	(1,908)	820,427	
282 Solid Waste Mitigation	9,487,247	5,505,000	0	(3,041,870)	(313,880)	11,636,497	(2,297,182)	0	9,339,316	
283 Road Maintenance & Rehab	8,701,641	5,620,530	0	(5,620,530)	0	8,701,641	(5,652,092)	-	3,049,549	
301 Grants	(11,186,634)	106,600	0	(48,110)	(58,490)	(11,186,634)	11,211,004	(24,370)	0	
302 ARPA 2021	6,246,850	0	0	0	0	6,246,850	(17,801,620)	11,554,770	0	
303 TDA/Article 3	(20,854)	0	0	0	0	(20,854)	20,854	0	0	
304 ARPA - County	(886,432)	0	0	0	0	(886,432)	886,432	0	0	
322 State COPS AB 3229	1,565,782	400,000	0	(586,520)	0	1,379,262	0	(146,611)	1,232,651	
362 CDBG	0	2,070,000	0	(2,064,420)	(33,310)	(27,730)	466,667	(5,580)	433,357	
363 Home Program	115,323	600,000	0	(600,000)	0	115,323	204,982	-	320,305	
385 After School Program	0	4,407,400	0	(4,138,900)	(268,500)	0	0	0	0	
386 ASES ELO-P Grant	0	13,127,390	0	(12,686,690)	(440,700)	0	0	0	0	
395 LMD #1 City Wide	527,020	909,540	830,400	(1,560,930)	(207,900)	498,130	0	(45)	498,085	

Other Funds - Unreserved Fund Balances

Fiscal Year 2025/2026

	Unaudited Fund Balance July 1, 2025	Budget						Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out	Available	Net Project Carryover		
<b>Special Revenue Funds:</b>									
396 LMD #2 Village of Heritage	\$ 1,408,592	\$ 2,690,230	\$ 1,484,480	\$ (3,812,220)	\$ (431,190)	\$ 1,339,892	\$ -	\$ (405,924)	\$ 933,968
397 LMD #3 Empire Center	272,516	62,120	0	(75,810)	(7,100)	251,726	0		251,726
398 LMD #3 Hunter's Ridge	2,135,104	965,370	251,960	(1,216,770)	(146,260)	1,989,404	0	(49,254)	1,940,150
399 LLMD #3 Hunter's Ridge	89,454	36,530	0	(35,660)	(3,340)	86,984	0	(720)	86,264
401 CFD #1 Southridge Village	2,202,640	6,580,100	31,080	(4,424,980)	(3,095,150)	1,293,690	(432,759)	(326,527)	534,404
403 CFD #6-3A Bellgrove II	482,476	228,660	0	(172,140)	(46,820)	492,176	0	0	492,176
404 CFD #6-2 N Morningside	344,877	110,290	0	(105,660)	(14,460)	335,047	0	0	335,047
405 CFD #6-1 Stratham	500,035	209,240	0	(148,440)	(116,990)	443,845	0	0	443,845
406 CFD #6 The Landings	3,068,705	425,540	161,400	(607,110)	(87,160)	2,961,375	0	(1,980)	2,959,395
407 CFD #7 Country Club Estates	262,415	127,260	20,890	(231,360)	(27,700)	151,505	0	0	151,505
408 CFD #8 Presley	532,822	81,360	136,370	(298,950)	(34,260)	417,342	0	(1,882)	415,460
409 CFD #9M Morningside	(45,165)	184,680	115,300	(183,080)	(117,420)	(45,685)	0	0	(45,685)
410 CFD #10M Jurupa Industrial	237,558	42,610	0	(67,400)	(6,310)	206,458	0	0	206,458
412 CFD #12 Sierra Lakes	1,366,046	1,033,680	497,430	(1,542,330)	(174,580)	1,180,246	0	(19,350)	1,160,896
413 CFD #13M Summit Heights	147,566	559,310	477,600	(1,028,770)	(126,250)	29,456	0	0	29,456
414 CFD #14M Sycamore Hills	82,021	480,820	89,920	(527,950)	(115,840)	8,971	0	0	8,971
415 CFD #15M Silver Ridge	147,151	332,430	0	(181,340)	(217,970)	80,271	0	0	80,271
416 CFD #16M Ventana Pointe	64,220	48,670	0	(46,850)	(31,610)	34,430	0	0	34,430
418 CFD #18M Badiola Homes	47,204	7,010	0	(3,790)	(4,460)	45,964	0	0	45,964
420 CFD #20M	63,169	38,070	0	(38,940)	(20,080)	42,219	0	0	42,219
421 CFD #21M	243,058	40,950	0	(19,550)	(21,730)	242,728	0	0	242,728
423 CFD #23M	28,377	8,410	0	(2,270)	(10,920)	23,597	0	0	23,597
424 CFD#24M	191,286	46,400	0	(21,840)	(28,320)	187,526	0	0	187,526
425 CFD #25M	274,346	92,270	0	(61,960)	(53,710)	250,946	0	0	250,946
427 CFD #27M	(49,619)	66,210	38,280	(74,220)	(30,630)	(49,979)	0	0	(49,979)
428 CFD #28M	450,414	163,730	0	(108,060)	(110,680)	395,404	0	0	395,404
429 CFD #29M	(4,284)	29,910	33,000	(42,430)	(21,060)	(4,864)	0	0	(4,864)
430 CFD #30M	744,646	241,050	0	(140,630)	(158,580)	686,486	0	0	686,486
431 CFD #31 Citrus Heights North	863,398	481,040	0	(275,030)	(190,800)	878,608	0	0	878,608
432 CFD #32M	107,915	18,730	0	(6,140)	(15,170)	105,335	0	0	105,335
433 CFD #33M Empire Lighting	178,917	46,700	0	(92,760)	(8,680)	124,177	0	0	124,177
434 CFD #34 Empire Detention Basin	266,847	21,140	0	(24,150)	(2,260)	261,577	0	0	261,577
435 CFD #35M	1,115,408	603,660	117,850	(741,850)	(106,880)	988,188	0	(142,807)	845,381
436 CFD #36M	30,455	24,940	7,570	(27,690)	(20,650)	14,625	0	0	14,625
437 CFD #37 Montelago	92,053	98,460	56,830	(153,140)	(58,240)	35,963	0	0	35,963
438 CFD #38M	909,552	181,870	0	(81,990)	(116,960)	892,472	0	0	892,472
439 CFD #39M	25,707	24,200	60	(21,180)	(16,580)	12,207	0	0	12,207
440 CFD #40M	79,156	10,530	0	(1,660)	(7,830)	80,196	0	0	80,196

Other Funds - Unreserved Fund Balances

Fiscal Year 2025/2026

	Unaudited Fund Balance July 1, 2025	Budget						Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out	Available	Net Project Carryover		
<b>Special Revenue Funds:</b>									
441 CFD #41M	\$ 122,119	\$ 15,520	\$ -	\$ (12,550)	\$ (8,090)	\$ 116,999	\$ -		\$ 116,999
442 CFD #42M	252,359	49,380	0	(77,490)	(7,250)	216,999	0		216,999
444 CFD #44M	27,628	10,090	0	(10,980)	(6,220)	20,518	0		20,518
445 CFD #45M	318,901	113,370	0	(91,900)	(57,320)	283,051	0		283,051
446 CFD #46M	318,786	49,890	0	(43,530)	(24,510)	300,636	0		300,636
447 CFD #47M	(713)	12,980	9,680	(17,200)	(6,480)	(1,733)	0		(1,733)
448 CFD #48M	451,885	76,050	0	(61,010)	(31,670)	435,255	0		435,255
449 CFD #49M	26,949	14,470	0	(15,180)	(6,290)	19,949	0		19,949
450 CFD #50M	76,336	40,640	0	(22,920)	(30,160)	63,896	0		63,896
451 CFD #51M	72,621	75,350	0	(81,840)	(39,240)	26,891	0		26,891
453 CFD #53M	86,513	9,080	0	(6,210)	(5,230)	84,153	0		84,153
454 CFD #54M	17,770	28,280	15,300	(46,030)	(15,670)	(350)	0		(350)
455 CFD #55M	63,117	7,320	0	(6,530)	(3,210)	60,697	0		60,697
456 CFD #56M	126,907	26,040	0	(960)	(24,770)	127,217	0		127,217
457 CFD #57M	59,677	16,950	0	(18,010)	(6,560)	52,057	0		52,057
458 CFD #58M	18,336	4,410	0	(1,160)	(4,080)	17,506	0		17,506
459 CFD #59M	12,360	2,400	0	(1,160)	(110)	13,490	0		13,490
460 CFD #60M	85,717	12,940	0	(12,990)	(5,870)	79,797	0		79,797
461 CFD #61M	394,225	55,280	0	(30,070)	(29,090)	390,345	0		390,345
462 CFD #62M	55,598	5,580	0	(7,400)	(690)	53,088	0		53,088
463 CFD #63M	611,365	54,640	0	(39,840)	(3,730)	622,435	0		622,435
464 CFD #64M	85,512	5,070	0	0	0	90,582	0		90,582
465 CFD #65M	203,464	20,430	0	(10,330)	(10,700)	202,864	0		202,864
466 CFD #66M	0	0	2,850	0	(2,850)	0	0	-	0
467 CFD #67M	191,691	43,450	0	(30,400)	(21,630)	183,111	0	-	183,111
468 CFD #68M	155,098	25,280	0	(18,460)	(12,980)	148,938	0		148,938
469 CFD #69M	633,010	178,130	0	(134,380)	(92,460)	584,300	0	(77,076)	507,224
470 CFD #70M Avellino	221,524	80,220	0	(56,680)	(39,760)	205,304	0		205,304
471 CFD #71M Sierra Crest	409,360	132,740	28,110	(158,580)	(21,450)	390,180	0		390,180
472 CFD #72M	28,442	12,160	0	(11,480)	(6,590)	22,532	0		22,532
473 CFD #73M	294,295	67,580	0	(33,480)	(37,290)	291,105	0		291,105
474 CFD #74M	579,245	84,810	0	(41,500)	(52,360)	570,195	0		570,195
475 CFD #75M	55,788	14,750	0	(10,640)	(8,880)	51,018	0		51,018
476 CFD #76M	79,891	37,860	0	(39,890)	(8,520)	69,341	0		69,341
477 CFD #77M	49,731	13,290	0	(10,660)	(6,840)	45,521	0		45,521
478 CFD #78M	251,280	79,060	0	(36,900)	(61,080)	232,360	0		232,360
479 CFD #79M	209,509	21,500	0	(860)	(80)	230,069	0		230,069
480 CFD #80M	385,486	240,810	0	(129,640)	(124,280)	372,376	0		372,376

Other Funds - Unreserved Fund Balances

Fiscal Year 2025/2026

	Unaudited Fund Balance July 1, 2025	Budget						Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out	Available	Net Project Carryover		
<b>Special Revenue Funds:</b>									
481 CFD #81M	\$ 81,907	\$ 123,610	\$ -	\$ (105,450)	\$ (48,850)	\$ 51,217	\$ -		\$ 51,217
482 CFD #82M	211,424	29,480	0	(500)	0	240,404	0		240,404
483 CFD #83M	199,673	63,940	0	(33,960)	(31,190)	198,463	0		198,463
484 CFD #84M	45,400	19,500	0	(11,550)	(9,590)	43,760	0		43,760
485 CFD #85 THE MEADOWS	1,054,022	431,720	0	(362,460)	(37,280)	1,086,002	0		1,086,002
486 CFD #86 ETIWANDA RIDGE	198,568	67,660	0	(47,020)	(34,210)	184,998	0		184,998
487 CFD #87 El Paseo	219,896	77,250	0	(27,560)	(67,320)	202,266	0		202,266
488 CFD #88 SIERRA CREST II	316,437	113,730	10,420	(90,490)	(8,470)	341,627	0		341,627
489 CFD #89 BELROSE	245,609	60,980	0	(33,750)	(32,950)	239,889	0		239,889
490 CFD #90 SUMMIT @ ROSENA PH i	1,446,883	363,610	0	(280,160)	(78,930)	1,451,403	0		1,451,403
491 CFD #91M	35,989	6,080	0	(500)	(2,320)	39,249	0		39,249
492 CFD #92M	94,473	17,220	0	(8,690)	(6,360)	96,643	0		96,643
493 CFD #93M	48,140	12,780	0	(17,090)	(5,990)	37,840	0		37,840
494 CFD #94M	9,948	2,100	0	(500)	(1,750)	9,798	0		9,798
495 CFD #95 SUMMIT @ ROSENA PH II	431,865	184,120	3,200	(233,940)	(23,030)	362,215	0		362,215
496 CFD #96M Tr. 19957	46,622	11,330	0	(11,770)	(4,220)	41,962	0		41,962
497 CFD #97M	26,277	5,270	0	0	(3,690)	27,857	0		27,857
498 CFD #98M	26,684	6,050	0	(500)	(2,600)	29,634	0		29,634
500 CFD #100M	275,092	82,990	0	(29,280)	(58,590)	270,212	0		270,212
501 CFD #101M	35,041	8,010	0	(500)	(3,460)	39,091	0		39,091
502 CFD #102M	22,955	5,010	0	(500)	(1,750)	25,715	0		25,715
503 CFD #103M Estrada	20,104	4,420	0	0	(1,130)	23,394	0		23,394
504 CFD #104M	45,207	13,780	0	(9,790)	(4,610)	44,587	0		44,587
505 CFD #105M	109,765	47,560	0	(20,080)	(31,040)	106,205	0		106,205
506 CFD #106M	249,391	92,070	0	(22,930)	(47,510)	271,021	0		271,021
507 CFD #107M	59,441	39,910	0	(8,070)	(31,090)	60,191	0		60,191
509 CFD #109M	603,803	353,570	0	(180,470)	(154,100)	622,803	0		622,803
510 CFD #510M	26,066	17,420	0	0	(5,100)	38,386	0		38,386
511 CFD #111M	54,846	72,470	0	(14,490)	(57,490)	55,336	0		55,336
512 CFD #112M	122,978	304,580	0	(140,130)	(162,230)	125,198	0		125,198
513 CFD #113	0	225,040	0	0	0	225,040	0	(160,080)	64,960
514 CFD #114M	0	55,080	0	0	0	55,080	0		55,080
515 CFD #115M	0	426,000	0	0	0	426,000	0		426,000
516 CFD #116M	0	66,930	0	0	0	66,930	0		66,930
<b>Special Revenue Funds:</b>									
<b>Total Special Revenue Funds</b>	<b>\$ 81,197,243</b>	<b>\$ 69,777,810</b>	<b>\$ 4,419,980</b>	<b>\$ (62,826,310)</b>	<b>\$ (11,027,280)</b>	<b>\$ 81,541,443</b>	<b>\$ (21,826,253)</b>	<b>\$ 8,234,652</b>	<b>\$ 67,949,842</b>

Other Funds - Unreserved Fund Balances

Fiscal Year 2025/2026

	Unaudited Fund Balance July 1, 2025	Budget						Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out	Available	Net Project Carryover		
<b>Debt Service Funds:</b>									
580 General Debt Service	\$ 62,975	\$ 1,120,700	\$ 2,866,800	\$ (3,991,500)	\$ -	\$ 58,975	\$ -	\$ -	\$ 58,975
<b>Total Debt Service Funds</b>	<b>\$ 62,975</b>	<b>\$ 1,120,700</b>	<b>\$ 2,866,800</b>	<b>\$ (3,991,500)</b>	<b>\$ -</b>	<b>\$ 58,975</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 58,975</b>
<b>Capital Project Funds:</b>									
601 Capital Reinvestment	\$ 49,169,039	\$ 5,351,850	\$ 2,500,000	\$ (2,656,560)	\$ -	\$ 54,364,329	\$ (46,171,451)	\$ (8,073,380)	\$ 119,498
602 Capital Improvements	8,723,151	210,000	0	0	0	8,933,151	(1,913,611)	(6,379,657)	639,883
603 Future Capital Projects	22,328,723	0	0	0	0	22,328,723	(344,883)	(13,000,000)	8,983,841
604 Capital Project - TUT	5,465,078	0	21,370,380	(21,370,380)	0	5,465,078	0	(271,045)	5,194,033
620 San Sevaine Flood Control	2,718,139	529,400	0	0	(39,250)	3,208,289	0	0	3,208,289
621 Upper Etiwanda Flood Control	49,554	0	0	0	0	49,554	0	0	49,554
622 Storm Drain	15,910,823	1,105,000	0	(45,810)	(106,310)	16,863,703	(9,279,770)	(2,980)	7,580,952
623 Sewer Expansion	2,904,602	5,205,770	0	0	(3,750)	8,106,622	(685,652)	0	7,420,970
630 Circulation Mitigation	33,080,791	4,917,030	0	(12,590)	(46,120)	37,939,111	(12,435,349)	0	25,503,761
631 Fire Assessment	782,894	260,000	0	0	(260,000)	782,894	(423,922)	0	358,972
632 General Government	14,427,259	430,000	0	0	(48,490)	14,808,769	(12,017,764)	(500,000)	2,291,005
633 Landscape Medians	2,662,099	400,000	0	0	(35,170)	3,026,929	(1,622,603)	0	1,404,326
634 Library Capital Improvement	1,515,803	152,090	0	0	(31,700)	1,636,193	0	0	1,636,193
635 Parks Development	17,065,416	3,904,230	0	0	(34,580)	20,935,066	(5,044,457)	(11,639)	15,878,970
636 Police Capital Facilities	4,648,373	655,500	0	(130,400)	(70,280)	5,103,193	(194,571)	0	4,908,622
637 Underground Utilities	1,208,879	600,000	0	0	0	1,808,879	0	0	1,808,879
657 CFD #31 Citrus Heights North	1,894,388	0	0	0	0	1,894,388	0	0	1,894,388
658 CFD #31	6,052	0	0	0	0	6,052	0	0	6,052
659 CFD #70 Avellino	798	0	0	0	0	798	0	0	798
660 CFD #71 Sierra Crest	2,686	0	0	0	0	2,686	0	0	2,686
661 CFD #80 Bella Strada	15,782	0	0	0	0	15,782	0	0	15,782
663 CFD #74B Citrus/Summit	192,800	0	0	0	0	192,800	0	0	192,800
664 CFD #86 Etiwanda Ridge	989,653	0	0	0	0	989,653	0	0	989,653
665 CFD #85 The Meadows	19,502	0	0	0	0	19,502	0	0	19,502
666 CFD #88 Sierra Crest II	105,422	0	0	0	0	105,422	0	0	105,422
667 CFD #89 Belrose	(74)	0	0	0	0	(74)	0	74	0
668 CFD #90 Summit @ Rosena Ph I	8,691,981	0	0	0	(58,330)	8,633,651	0	0	8,633,651
669 CFD #95 Summit @ Rosena II	5,932,129	0	0	0	(24,800)	5,907,329	0	0	5,907,329
670 CFD #87 El Paseo	960,065	0	0	0	0	960,065	0	0	960,065
671 CFD #106 Mountain View	51,862	0	0	0	0	51,862	0	0	51,862
672 CFD #99 The Retreat	72,165	0	0	0	0	72,165	0	0	72,165
673 CFD #100 Victoria	3,856,250	0	0	0	0	3,856,250	0	(1,508,654)	2,347,596
674 CFD #111 Monterado	5,333,237	0	0	0	0	5,333,237	0	0	5,333,237
675 CFD#107 Highland	2,723,683	0	0	0	0	2,723,683	0	0	2,723,683
676 CFD#109 Narra Hills	75,569	0	0	0	0	75,569	0	0	75,569

**Other Funds - Unreserved Fund Balances**  
**Fiscal Year 2025/2026**

	Unaudited Fund Balance July 1, 2025	Budget						Net Project Carryover	Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out	Available				
<b>Capital Project Funds:</b>										
677 CFD #112 The Gardens Phase One	\$ 28,974,840	\$ -	\$ -	\$ -	\$ -	\$ 28,974,840	\$ -	\$ (13,684,780)	\$ 15,290,060	
<b>Total Capital Project Funds</b>	<b>\$ 242,559,414</b>	<b>\$ 23,720,870</b>	<b>\$ 23,870,380</b>	<b>\$ (24,215,740)</b>	<b>\$ (758,780)</b>	<b>\$ 265,176,144</b>	<b>\$ (90,134,034)</b>	<b>\$ (43,432,061)</b>	<b>\$ 131,610,049</b>	
<b>Enterprise Funds:</b>										
701 Sewer Maintenance & Operations	\$ 10,398,803	\$ 31,162,640	\$ -	\$ (27,157,140)	\$ (2,704,670)	\$ 11,699,633	\$ -	\$ (1,155,791)	\$ 10,543,842	
702 Sewer Capital Projects	1,081,256	300,010	0	(136,620)	(4,320)	1,240,326	(207,400)	(1,032,926)	0	
703 Sewer Replacement	8,034,275	1,000,000	400,000	(1,855,370)	(274,540)	7,304,365	(6,392,710)	(80,070)	831,585	
710 Water Utility	952,518	0	0	0	0	952,518	0	0	952,518	
720 Stage Red	944,997	0	0	0	(19,710)	925,287	0	(651,874)	273,413	
<b>Total Enterprise Funds</b>	<b>\$ 21,411,848</b>	<b>\$ 32,462,650</b>	<b>\$ 400,000</b>	<b>\$ (29,149,130)</b>	<b>\$ (3,003,240)</b>	<b>\$ 22,122,128</b>	<b>\$ (6,600,110)</b>	<b>\$ (2,920,661)</b>	<b>\$ 12,601,357</b>	
<b>Internal Service Fund:</b>										
751 FLEET OPERATIONS	\$ 22,185,872	\$ 8,588,190	\$ 250,000	\$ (12,136,050)	\$ -	\$ 18,888,012	\$ -	\$ (3,741,381)	\$ 15,146,631	
<b>Total Internal Service Funds</b>	<b>\$ 22,185,872</b>	<b>\$ 8,588,190</b>	<b>\$ 250,000</b>	<b>\$ (12,136,050)</b>	<b>\$ -</b>	<b>\$ 18,888,012</b>	<b>\$ -</b>	<b>\$ (3,741,381)</b>	<b>\$ 15,146,631</b>	
<b>TOTAL ALL FUNDS</b>	<b>\$ 400,120,866</b>	<b>\$ 152,571,580</b>	<b>\$ 55,461,660</b>	<b>\$ (167,119,700)</b>	<b>\$ (14,789,300)</b>	<b>\$ 426,245,106</b>	<b>\$ (122,098,497)</b>	<b>\$ (49,043,351)</b>	<b>\$ 255,103,259</b>	

**General Fund - Recommended Adjustments**  
**Fiscal Year 2025/2026**

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>101</b>	<b>General Fund</b>					5,353,250	119,334	18,034	(1,039,052)	(4,176,830)	
<b>Personnel Requests (Recurring)</b>											
	10126100	IT	IT Applications		Various Personnel Accounts	(99,064)				99,064	} Eliminate Jr. Software Engineer Position PC#26032 and Xfer to Fund #102 recurring costs
	10126201	IT	IT Operations & Support	8790	Operating Transfer Out				99,064	(99,064)	
	10140222	PD	Traffic		Various Personnel Accounts	475,130				(475,130)	} 2020 Cops Grant completed move personnel appropriations to GF #101 from Fund #110
	10140231	PD	Patrol Units		Various Personnel Accounts	226,340				(226,340)	
	10140366	PD	Gangs Unit		Various Personnel Accounts	465,430				(465,430)	
	Various	PD	Various		Various Personnel Accounts	2,036,706				(2,036,706)	FY25/26 POA Contract Update
<b>Offsetting Adjustments</b>											
	10128000	FN	Management Services	6310	Interest - Investments		67,200			67,200	} Increase revenues and appropriations for cash flow analysis services
	10128200	FN	Accounting	8111	Accounting and Auditing	67,200				(67,200)	
	10137011	PW&E	Recycled Water	5825	Recycled Water		50,000			50,000	} Increase revenues and appropriations for recycled water agreements legal review
	10137000	PW&E	Engineering Administration	8110	Legal Services	50,000				(50,000)	
	10140100	PD	Administrative Services	6480	Miscellaneous Reimb		2,134			2,134	} Increase revenues and appropriations for challenge coin proceeds and costs
	10140100	PD	Administrative Services	8010	Departmental Expense	2,134				(2,134)	
<b>New Requests (One-Time)</b>											
	10110400	CA	Marketing & Communications	8011	Advertising	14,000				(14,000)	FY25/26 Experience Fontana ads
	10110400	CA	Marketing & Communications	8014	Computer Hardwar <\$5000	15,500				(15,500)	FY25/26 Equipment for five new positions
	10110400	CA	Marketing & Communications	8130	Other Professional Svcs	35,000				(35,000)	FY25/26 Experience Fontana graphics
	10122000	CC	Records and Elections	8130	Other Professional Svcs	155,050				(155,050)	FY25/26 Microfiche scanning services
	10128100	FN	Mgmt Services Admin	8018	Conference & Meetings	20,000				(20,000)	FY25/26 Finance team event
	10132#00	BS	Building & Safety Admin	8010	Departmental Expense	19,500				(19,500)	FY25/26 Code books
	10134100	PL	Planning	8130	Other Professional Svcs	50,000				(50,000)	FY25/26 Ch.30 citywide sign code update
	10134100	PL	Planning	8130	Other Professional Svcs	50,000				(50,000)	FY25/26 Ch.30 zoning and development code update
	10134100	PL	Planning	8130	Other Professional Svcs	220,000				(220,000)	FY25/26 scanning services
	10137505	PW&E	Traffic/Streets	8010	Departmental Expense	3,000				(3,000)	FY25/26 Traffic Signal Maintenance Tech II equipment
	10140300	PD	Special Operations-Admin	8420	Lease Expense - Principal	40,000				(40,000)	FY25/26 Metrolink surveillance systems File #25-0088, CC approved 3/11/25.
	10128000	FN	Management Services	6900	Operating Transfers In			18,034		18,034	Increase Fund #301 cost allocation to city from OAHMP grant
	10128200	FN	Accounting	8790	Operating Transfer Out				74	(74)	Xfer to Fund #667 to correct FB overage
	10137505	PW&E	Traffic/Streets	8130	Other Professional Svcs	30,000				(30,000)	Increase appropriations for on call support
	10140231	PD	Patrol Units	8790	Operating Transfer Out				60,710	(60,710)	Correct Xfer to Fund #110 for Bike Patrol-CDBG
	10140231	PD	Patrol Units	8790	Operating Transfer Out				(1,198,900)	1,198,900	Decrease adopted Xfer to Fund #110 for 2020 COPS grant projects
	10137###	PW&E	Various	7130	Payroll Offset	(145,000)				145,000	} FY25/26 salary savings to fund full-time staff augmentation 12 months
	10137505	PW&E	Traffic/Streets	8130	Other Professional Svcs	350,000				(350,000)	
<b>Carryovers</b>											
	10128200	FN	Accounting	8090	Managed Savings	1,000,000				(1,000,000)	} C/O appropriations for FY25-26 One-Time request funding (FY24-25 Q4)
	10128200	FN	Accounting	8090	Managed Savings	(887,800)				887,800	
	10137203	PW&E	Weed Abatement	8130	Other Professional Svcs	4,600				(4,600)	C/O Downtown parcels weed abatement (FY24-25 Q2)
	10137505	PW&E	Traffic/Streets	8130	Other Professional Svcs	120,000				(120,000)	C/O Mobile Alerting and Detection (FY24-25 Q2)
	Various	CA	Various		Various Operating Accounts	69,776				(69,776)	
	Various	FN	Various		Various Operating Accounts	209,993				(209,993)	
	Various	DS	Various		Various Operating Accounts	231,584				(231,584)	Carryover purchase orders form FY24/25
	Various	PW&E	Various		Various Operating Accounts	163,285				(163,285)	
	Various	PD	Various		Various Operating Accounts	360,887				(360,887)	



Other Funds - Recommended Adjustments

October 28, 2025

Fiscal Year 2025/2026

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>102 City Technology</b>						205,946	-	99,064	-	(106,882)	
10226101	IT	Information Systems	6900	Operating Transfers In				99,064		99,064	} Xfer From Fund #101 eliminating PC#26032 and increase appropriations for ESRI ArcGIS monitor, GIS software licensing, GIS image detection software, and video management system } Increase appropriations for GraniteNet sub } Increase appropriations for PD Cellhalk license } Increase appropriations for PD LegalUpdates sub } Carryover purchase orders form FY24/25 } Carryover purchase orders form FY24/25
10226101	IT	Information Systems	8035	Software Maint	73,000					(73,000)	
10226101	IT	Information Systems	8053	Cloud/Hosted	25,000					(25,000)	
10226206	IT	Security	8053	Cloud/Hosted	13,500					(13,500)	
10226101	IT	Information Systems	8053	Cloud/Hosted	20,000					(20,000)	
10226101	IT	Information Systems	8053	Cloud/Hosted	1,200					(1,200)	
10226101	IT	Information Systems	8053	Cloud/Hosted	6,000					(6,000)	
Various	IT	Various	Various	Operating Accounts	63,346					(63,346)	
10240103	PD	Dept Training - PA Admin	8032	Outsourced Svcs (HW/SW)	3,900					(3,900)	
<b>103 Facility Maintenance</b>						204,662	-	-	-	(204,662)	
10328300	FN	General Office Services	8318	Office Equip Furn & Fix	20,000					(20,000)	FY25/26 One-Time mail machine replacement
10337317	PW&E	Facilities Maintenance	7113	Overtime	50,000					(50,000)	C/O Overtime for facility projects (FY24-25 Supp)
10337317	PW&E	Facilities Maintenance	8130	Other Professional Svcs	20,000					(20,000)	C/O Downtown parking structure security improvements (FY24-25 Q2)
10337317	PW&E	Facilities Maintenance	Various	Operating Accounts	114,662					(114,662)	Carryover purchase orders form FY24/25
<b>105 KFON</b>						955,700	-	-	-	(955,700)	
10510401	CA	Media Support Services	8329	Other Construction	955,700					(955,700)	Increase appropriations for FXN Studio Project File #25-0480, CC Approved 9/9/25
<b>106 Self-Insurance</b>						241,467	-	-	-	(241,467)	
10615200	HR	Risk Liability	8110	Legal Services	200,000					(200,000)	Increase appropriations for Building & Safety Code Compliance legal services
10615200	HR	Risk Liability	8130	Other Professional Svcs	41,467					(41,467)	Carryover purchase orders form FY24/25
<b>110 GF Operating Projects</b>						(1,162,901)	100	(1,138,190)	-	24,811	
04020003-110-A	PD	2020 COPS Grant - Officer #1	6900	Operating Transfers In				(239,410)		(239,410)	} 2020 COPS Grant completed, Xfer personnel appropriations to GF #101 } Decrease FY24-25 personnel appropriations for 2020 COPS grant } Correct Xfer to Fund #110 for Bike Patrol-CDBG } Decrease FY24-25 personnel appropriations for Bike Patrol-CDBG } FY25/26 POA Contract Update } Increase revenues and appropriations for metal/gun recycling
04020003-110-A	PD	2020 COPS Grant - Officer #1	Various	Personnel Accounts	(239,410)					239,410	
04020004-110-A	PD	2020 COPS Grant - Officer #2	6900	Operating Transfers In				(235,720)		(235,720)	
04020004-110-A	PD	2020 COPS Grant - Officer #2	Various	Personnel Accounts	(235,720)					235,720	
04020005-110-A	PD	2020 COPS Grant - Officer #3	6900	Operating Transfers In				(226,340)		(226,340)	
04020005-110-A	PD	2020 COPS Grant - Officer #3	Various	Personnel Accounts	(226,340)					226,340	
04020006-110-A	PD	2020 COPS Grant - Officer #4	6900	Operating Transfers In				(247,060)		(247,060)	
04020006-110-A	PD	2020 COPS Grant - Officer #4	Various	Personnel Accounts	(247,060)					247,060	
04020007-110-A	PD	2020 COPS Grant - Officer #5	6900	Operating Transfers In				(250,370)		(250,370)	
04020007-110-A	PD	2020 COPS Grant - Officer #5	Various	Personnel Accounts	(218,370)					218,370	
04020003-110-A	PD	2020 COPS Grant - Officer #1	Various	Personnel Accounts	(7,093)					7,093	
04020004-110-A	PD	2020 COPS Grant - Officer #2	Various	Personnel Accounts	(11,888)					11,888	
04020005-110-A	PD	2020 COPS Grant - Officer #3	Various	Personnel Accounts	(5,454)					5,454	
04020006-110-A	PD	2020 COPS Grant - Officer #4	Various	Personnel Accounts	(13,333)					13,333	
04020007-110-A	PD	2020 COPS Grant - Officer #5	Various	Personnel Accounts	(6,969)					6,969	
04032033-110-A	PD	Bike Patrol-CDBG Public Safety	6900	Operating Transfers In				60,710		60,710	
04032033-110-A	PD	Bike Patrol-CDBG Public Safety	Various	Personnel Accounts	(16,164)					16,164	
04032033-110-A	PD	Bike Patrol-CDBG Public Safety	Various	Personnel Accounts	64,800					(64,800)	
40200007-110-A	PD	Metal Recycling Program	6450	Miscellaneous Income		100				100	
40200007-110-A	PD	Metal Recycling Program	8013	Equip (Non-Comp) <\$5000	100					(100)	
<b>115 Lease-Fire</b>						-	-	-	5,700,000	(5,700,000)	
11528100	FN	Lease-Fire	8790	Operating Transfer Out					5,700,000	(5,700,000)	Xfer to Fund #601 for various downtown projects

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Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>223 Federal Asset Seizure</b>						2,158,034	-	-	-	(2,158,034)	
	22340199	PD	PD Admin Project	8130	Other Professional Svcs	200,000				(200,000)	Increase appropriations for CAD/RMS consultant File #25-0611, CC Approved 10/28/25
	22340233	PD	Air Support	8018	Conference & Meetings	20,000				(20,000)	Increase appropriations for air support training
	22340233	PD	Air Support	8317	Maintenance Equipment	872,830				(872,830)	Increase appropriations for Airship Replacement Engine File #25-0478, CC approved 9/9/25
	22340373	PD	Federal Seizures	8010	Departmental Expense	50,000				(50,000)	Increase appropriations for Police promotional products
	22340373	PD	Federal Seizures	Various	Operating Objects	490,000				(490,000)	C/O Helicopter mapping system funds File #21-3153, CC Approved 7/23/24
	22340373	PD	Federal Seizures	8319	Vehicles	516,562				(516,562)	Increase appropriations for armored vehicle File #25-0482, CC Approved 9/9/25
	22340373	PD	Federal Seizures	8019	Communications	8,642				(8,642)	Carryover purchase orders form FY24/25
<b>224 State Asset Seizure</b>						5,000	-	-	-	(5,000)	
	22440372	PD	Asset Seizure	8010	Departmental Expense	5,000				(5,000)	Carryover purchase orders form FY24/25
<b>225 PD Traffic Safety</b>						83,058	-	-	-	(83,058)	
	Various	PD	Various	Various	C Other Professional Svcs	83,058				(83,058)	Carryover purchase orders form FY24/25
<b>241 Air Quality Mgmt Dist</b>						20,000	-	-	-	(20,000)	
	24115002	HR	Rideshare	8010	Departmental Expense	20,000				(20,000)	Increase appropriations for Rideshare program omitted from the adopted budget
<b>246 Measure I 2010-2040 Local</b>						(310,088)	-	-	-	310,088	
	37600019-246-A	PW&E	Six (6) Downtown Signals	8329	Other Construction	100,000				(100,000)	Increase appropriations for Downtown traffic signals design (6)
	37600069-246-A	PW&E	Citywide Bus Pads TDA	8329	Other Construction	40,000				(40,000)	Increase appropriations for citywide bus pads construction
	37603355-246-A	PW&E	Citrus/Ceres Traffic Signal	Various	Operating Accounts	(51,355)				51,355	Project complete, return remaining funds to FB
	37603367-246-#	PW&E	Alder Middle School S/W	Various	Operating Accounts	(641,990)				641,990	Project complete, return remaining funds to FB
	37603386-246-A	PW&E	Arrow/Cypress TS	Various	Operating Accounts	(282,235)				282,235	Project complete, return remaining funds to FB
	Various	PW&E	Various	Various	Operating Accounts	525,492				(525,492)	Carryover purchase orders form FY24/25
<b>281 Gas Tax (State)</b>						1,908	-	-	-	(1,908)	
	Various	PW&E	Various	8012	Uniform Expense	1,908				(1,908)	Carryover purchase orders form FY24/25
<b>283 Road Maintenance &amp; Rehab</b>						-	-	-	-	-	
	37600014-283-A	PW&E	Pave Rehab (Heritage - E. Lincoln )	8329	Other Construction	208,150				(208,150)	}
	37600014-283-A	PW&E	Pave Rehab (Heritage - E. Lincoln )	8330	Construction Contracts	137,730				(137,730)	}
	37600016-283-A	PW&E	Pave Rehab (S.ridge Grid 52 SW)	8329	Other Construction	(150,000)				150,000	}
	37600016-283-A	PW&E	Pave Rehab (S.ridge Grid 52 SW)	8331	Construction Contingency	(195,880)				195,880	}
	37600088-283-A	PW&E	FY 25/26 Pavement Rehab (RMRA)	Various	Revenue Accounts		511,212			511,212	}
	37600088-283-A	PW&E	FY 25/26 Pavement Rehab (RMRA)	Various	Personnel Accounts	97,920				(97,920)	}
	37600088-283-A	PW&E	FY 25/26 Pavement Rehab (RMRA)	Various	Operating Accounts	727,391				(727,391)	}
	37604130-283-#	PW&E	Pavement Rehabilitation - RMRA	Various	Revenue Accounts		(511,212)			(511,212)	}
	37604130-283-#	PW&E	Pavement Rehabilitation - RMRA	Various	Personnel Accounts	(97,920)				97,920	}
	37604130-283-#	PW&E	Pavement Rehabilitation - RMRA	Various	Operating Accounts	(727,391)				727,391	}
<b>301 Grants</b>						3,215,437	3,209,101	-	18,034	(24,370)	
	30137221	PW&E	Dwnt Furn-Reyes Funding	5367	State Grant		(21,547)			(21,547)	}
	30137221	PW&E	Dwnt Furn-Reyes Funding	8010	Departmental Expense	(21,547)				21,547	}
	37600079-301-A	PW&E	Plaza Improvements Project	5367	State Grant		21,547			21,547	}
	37600079-301-A	PW&E	Plaza Improvements Project	8329	Other Construction	21,547				(21,547)	}
	30100002-301-A	DS	Oil Payment Program	5329	Oil Recycling Revenue		(1)			(1)	}
	30100003-301-B	DS	SB1383 Local Assistance Grant (OWR)	8010	Departmental Expense	(1)				1	}

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<b>301 Grants - continued</b>											
30200024-301-A	DS	Slovene Apts Project	5328	CDBG Grant Reimbursement			1,090,000			1,090,000	} Increase revenues and appropriations for ProHousing Grant (1,090,000) } Budget File #21-2970, CC Approved 2/13/24
30200024-301-A	DS	Slovene Apts Project	8119	Construction-Non-Capital	1,090,000						
30200024-301-A	DS	Slovene Apts Project	8119	Construction-Non-Capital	(600,000)					600,000	} Defund Slovene Apts project and move appropriations to (600,000) } reverse FY24/25 transaction
37603333-301-A	PW&E	Foothill: Hemlock-Almeria Arterial	8329	Other Construction	600,000						
30200026-301-A	DS	Older Adults Home Mod Program	8130	Other Professional Svcs	(18,034)					18,034	} Increase cost allocation to GF #101 from OAHMP grant (18,034) }
30200026-301-A	DS	Older Adults Home Mod Program	8790	Operating Transfer Out				18,034			
30200028-301-A	DS	Housing & Homeless Incentive Prog	5328	CDBG Grant Reimbursement			851,245			851,245	} Increase revenues and appropriations for HHIP Grant Budget (851,245) } File #25-0348, CC Approved 7/22/25
30200028-301-A	DS	Housing & Homeless Incentive Prog	8130	Other Professional Svcs	851,245						
30200028-301-B	DS	Housing & Homeless Incentive Prog	5328	CDBG Grant Reimbursement			848,755			848,755	} Increase revenues and appropriations for HHIP Grant Budget (848,755) } File #25-0348, CC Approved 7/22/25
30200028-301-B	DS	Housing & Homeless Incentive Prog	8310	Land	848,755						
37600009-301-A	PW&E	9/11 Monument	5367	State Grant			(600,000)			(600,000)	} Move project appropriations from 9/11 Monument to Honor (600,000) } Roll projects
37600009-301-A	PW&E	9/11 Monument	8330	Construction Contracts	(600,000)						
37600074-301-A	PW&E	Honor Roll Monument	5367	State Grant			600,000			600,000	} Roll projects (600,000) }
37600074-301-A	PW&E	Honor Roll Monument	8329	Other Construction	600,000						
37600022-301-A	PW&E	Lewis Library Renovation	5367	State Grant			600,000			600,000	} Move project appropriations from Honor Roll to Library (600,000) } Renovation projects
37600022-301-A	PW&E	Lewis Library Renovation	8329	Other Construction	600,000						
37600074-301-D	PW&E	Honor Roll Monument	5367	State Grant			(600,000)			(600,000)	} Renovation projects (600,000) }
37600074-301-D	PW&E	Honor Roll Monument	8330	Construction Contracts	(600,000)						
37600073-301-A	PW&E	Downtown Renderings	5367	State Grant			(5,000)			(5,000)	} Move project appropriations to Plaza Improvements project (5,000) } for thermoplastic artwork
37600073-301-A	PW&E	Downtown Renderings	8113	Design/Architect Service	(5,000)						
37600079-301-A	PW&E	Plaza Improvements Project	5367	State Grant			5,000			5,000	} for thermoplastic artwork (5,000) }
37600079-301-A	PW&E	Plaza Improvements Project	8329	Other Construction	5,000						
40100004-301-A	PD	ABC Grant - 2025	5325	Police OTS Reimb			(905)			(905)	} Project complete, return remaining funds to FB (905) }
40100004-301-A	PD	ABC Grant - 2025	Various	Operating Accounts	(572)					572	
40100005-301-A	PD	ABC Grant 25/26-APP14	5325	Police OTS Reimb			27,080			27,080	} Increase revenues and appropriations for 2026 ABC Grant (27,080) } File #25-0465, CC Approved 9/9/25
40100005-301-A	PD	ABC Grant 25/26-APP14	Various	Operating Accounts	27,080						
40200009-301-A	PD	STEP GRANT 2026-PT26030	5325	Police OTS Reimb			335,000			335,000	} Increase revenues and appropriations for 2026 OTS Grant (335,000) } File #25-0506, CC Approved 10/14/25
40200009-301-A	PD	STEP GRANT 2026-PT26030	Various	Operating Accounts	335,000						
40300012-301-A	PD	2024 HSGP Grant	5349	Homeland Security Grant			57,927			57,927	} Increase revenues and appropriations for 2024 HSGP grant (57,927) } File #25-0531, CC Approved 10/14/25
40300012-301-A	PD	2024 HSGP Grant	Various	Operating Accounts	57,927						
30126210	IT	Downtown Sec Improv	8130	Other Professional Svcs	24,037					(24,037)	Carryover purchase orders form FY24/25
<b>302 ARPA - City</b>						<b>3,638</b>	<b>11,558,408</b>	<b>-</b>	<b>-</b>	<b>11,554,770</b>	
302###99	Var	Various	5311	Federal Grant Funds			11,558,408			11,558,408	Increase revenue budget to match earned revenue posted by Accounting
30237000	PW&E	Storm Drain Admin-Eng	8130	Other Professional Svcs	3,638					(3,638)	Carryover purchase orders form FY24/25
<b>322 State COPS AB 3229</b>						<b>146,611</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(146,611)</b>	
32240233	PD	Air Support	8130	Other Professional Svcs	50,000					(50,000)	Increase appropriations for FY25/26 Helisafe Contract
32240233	PD	Air Support	8130	Other Professional Svcs	96,611					(96,611)	Carryover purchase orders form FY24/25

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<b>362 CDBG</b>						68,999	63,419	-	-	(5,580)	
	04032033-362-A	PD	Bike Patrol-CDBG Public Safety	5328	CDBG Grant Reimbursement		1,440			1,440	} Adjust Bike Patrol-CDBG Public Safety budget to match FY24/25 HUD allocation
	04032033-362-A	PD	Bike Patrol-CDBG Public Safety	7113	Overtime	7,020				(7,020)	
	30200002-362-G	DS	CDBG Acq/Rehab/Rental	5328	CDBG Grant Reimbursement		27,906			27,906	} Adjust CDBG Acq/Rehab/Rental budget to match FY24/25 HUD allocation
	30200002-362-G	DS	CDBG Acq/Rehab/Rental	8310	Land	27,906				(27,906)	
	30200003-362-A	DS	CDBG Project TBD	5328	CDBG Grant Reimbursement		18,720			18,720	} Increase revenues and appropriations for CDBG Project TBD budget based on program income spent
	30200003-362-A	DS	CDBG Project TBD	8329	Other Construction	18,720				(18,720)	
	30200011-362-A	DS	CDBG Housing Admin	5328	CDBG Grant Reimbursement		8,587			8,587	} Adjust CDBG Housing Admin budget to match FY24/25 HUD allocation
	30200011-362-A	DS	CDBG Housing Admin	8130	Other Professional Svcs	8,587				(8,587)	
	30200012-362-A	DS	Emergency Solutions Grant	5328	CDBG Grant Reimbursement		2,779			2,779	} Adjust Emergency Solutions Grant budget to match FY24/25 HUD allocation
	30200012-362-A	DS	Emergency Solutions Grant	8130	Other Professional Svcs	2,779				(2,779)	
	30200016-362-A	DS	CDBG CSD Program	5328	CDBG Grant Reimbursement		3,987			3,987	} Adjust CDBG CSD Program budget to match FY24/25 HUD allocation
	30200016-362-A	DS	CDBG CSD Program	8028	City Programs	3,987				(3,987)	
<b>363 HOME</b>						(11,984)	(11,984)	-	-	-	
	30200006-363-A	DS	Home Project TBD	5328	CDBG Grant Reimbursement		(10,786)			(10,786)	} Adjust Home Project TBD budget to match FY24/25 HUD allocation
	30200006-363-A	DS	Home Project TBD	8130	Other Professional Svcs	(10,786)				10,786	
	30200017-363-A	DS	Home Program	5328	CDBG Grant Reimbursement		(1,198)			(1,198)	} Adjust Home Program budget to match FY24/25 HUD allocation
	30200017-363-A	DS	Home Program	8130	Other Professional Svcs	(1,198)				1,198	
<b>395 LMD #1 City Wide</b>						45	-	-	-	(45)	
	39537250	PW&E	LMD #1	8012	Uniform Expense	45				(45)	Carryover purchase orders form FY24/25
<b>396 LMD #2 Vlg of Heritage</b>						405,942	18	-	-	(405,924)	
	39637209	PW&E	Landscape Maintenance	6210	Assessment/Special Tax		18			18	} Increase revenues to match DTA's reports to County Carryover purchase orders form FY24/25
	Various	PW&E	Various	Various	Operating Accounts	405,942				(405,942)	
<b>398 LMD #3 Hunter's Ridge</b>						49,254	-	-	-	(49,254)	
	Various	PW&E	Various	Various	Operating Accounts	49,254				(49,254)	Carryover purchase orders form FY24/25
<b>399 LLMD #3 Hunter's Ridge</b>						-	(720)	-	-	(720)	
	39937208	PW&E	Street Lights	6210	Assessment/Special Tax		(720)			(720)	Decrease revenues to match DTA's reports to County
<b>401 CFD #1 Southridge Village</b>						262,762	(63,765)	-	-	(326,527)	
	40137209	PW&E	Landscape Maintenance	6210	Assessment/Special Tax		(63,765)			(63,765)	} Decrease revenues to match DTA's reports to County Carryover purchase orders form FY24/25
	Various	PW&E	Various	Various	Operating Accounts	262,762				(262,762)	
<b>406 CFD #6 The Landings</b>						1,980	-	-	-	(1,980)	
	40637202	PW&E	Parks	8010	Departmental Expense	1,980				(1,980)	Carryover purchase orders form FY24/25
<b>408 CFD #8 Presley</b>						1,980	98	-	-	(1,882)	
	40837209	PW&E	Landscape Maintenance	6210	Assessment/Special Tax		98			98	} Increase revenues to match DTA's reports to County Carryover purchase orders form FY24/25
	40837202	PW&E	Parks	8010	Departmental Expense	1,980				(1,980)	
<b>412 CFD #12 Sierra Lakes</b>						19,350	-	-	-	(19,350)	
	Various	PW&E	Various	Various	Operating Accounts	19,350				(19,350)	Carryover purchase orders form FY24/25
<b>435 CFD #35M</b>						142,807	-	-	-	(142,807)	
	Various	PW&E	Various	Various	Operating Accounts	142,807				(142,807)	Carryover purchase orders form FY24/25
<b>469 CFD #69M</b>						77,076	-	-	-	(77,076)	
	46937202	PW&E	Parks	8130	Other Professional Svcs	77,076				(77,076)	Carryover purchase orders form FY24/25

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<b>513 CFD #113</b>						-	(160,080)	-	-	(160,080)	
51337209		PW&E	CFD #512 The Gardens	6210	Assessment/Special Tax		(160,080)			(160,080)	Decrease revenues to match DTA's reports to County
<b>580 General Debt Service</b>						24,969,880	24,969,880	-	-	-	
58028200	FN		General Debt Service	6810	Bond Proceeds		24,969,880			24,969,880	} Record bond refunding for 2014 LRB with 2025 LRB proceeds
58028200	FN		General Debt Service	8410	Principal	24,969,880				(24,969,880)	
<b>601 Capital Reinvestment</b>						146,773,380	120,000,000	18,700,000	-	(8,073,380)	
37000001-601-A	PW&E		Lease Revenue Bond Series 2025A	6810	Bond Proceeds		22,150,000			22,150,000	} Increase revenues and appropriations for bond proceeds
37000001-601-A	PW&E		Lease Revenue Bond Series 2025A	8130	Other Professional Svcs	22,150,000				(22,150,000)	
37200011-601-A	PW&E		Seville Park Bicycle Pump Track	6810	Bond Proceeds		850,000			850,000	} Increase appropriations for bicycle pump track at Seville Park using bond proceeds
37200011-601-A	PW&E		Seville Park Bicycle Pump Track	8130	Other Professional Svcs	850,000				(850,000)	
37600012-601-A	PW&E		City Hall Renovation Phase 2	6810	Bond Proceeds		70,000,000			70,000,000	} Increase revenues and appropriations for City Hall Renovation Phase II bond proceeds and construction
37600012-601-A	PW&E		City Hall Renovation Phase 2	8329	Other Construction	70,000,000				(70,000,000)	
37600067-601-A	PW&E		Downtown West Parking Structure	6810	Bond Proceeds		27,000,000			27,000,000	} Increase appropriations for Downtown West Parking Structure in Fund #601 to be funded by bond proceeds, and appropriate Fund #632 amount to be funded by bond proceeds
37600067-601-A	PW&E		Downtown West Parking Structure	Various	Operating Accounts	16,000,000				(16,000,000)	
37600067-601-A	PW&E		Downtown West Parking Structure	Various	Personnel Accounts	41,208				(41,208)	
37600067-601-A	PW&E		Downtown West Parking Structure	Various	Operating Accounts	10,958,792				(10,958,792)	
60130000	DS		Special Projects	6900	Operating Transfers In			5,700,000		5,700,000	Xfer from Fund #115 for various downtown projects
60130000	DS		Special Projects	6900	Operating Transfers In			13,000,000		13,000,000	Xfer from Fund #603 for various projects
60110500	CA		Econ Development Project	8130	Other Professional Svcs	(30,045)				30,045	} C/O unused FY24/25 org funding to be spent in FY25/26
60130106	DS		Economic Development	8130	Other Professional Svcs	61,980				(61,980)	
60130106	DS		Economic Development	8130	Other Professional Svcs	9,000				(9,000)	Increase appropriations for Art In The Park paint projects
37600067-601-A	PW&E		Downtown West Parking Structure	Various	Operating Accounts	(15,500,000)				15,500,000	} Increase appropriations for Aldea Apartments purchase by defunding Parking Structure West, to be funded by bond sale File #25-0503, CC Approved 9/9/25
30200023-601-A	DS		Aldea Legacy Apts	8310	Land	15,500,000				(15,500,000)	
37600035-601-A	PW&E		Downtown Parking Structure	8329	Other Construction	(100,000)				100,000	} Defund Downtown East Parking Structure and move appropriations for Stage Red equipment/improvements
37300002-601-A	PW&E		Center Stage Theater Renovation	8329	Other Construction	100,000				(100,000)	
37600061-601-A	PW&E		Southridge Pavement Rehab (Grid 53)	Various	Operating Accounts	(123,395)				123,395	Project complete, return remaining funds to FB
37600063-601-A	PW&E		Courthouse	8329	Other Construction	2,800,000				(2,800,000)	Increase appropriations for Courthouse construction
37600080-601-A	PW&E		8572 Sierra - Warm Shell Impr.	8329	Other Construction	1,200,000				(1,200,000)	Increase appropriations for 8572 Sierra restaurant warm shell File #25-0538, CC approved 9/23/25
37600081-601-A	PW&E		8470 Nuevo - Warm Shell Impr.	8329	Other Construction	500,000				(500,000)	Increase appropriations for 8470 Nuevo restaurant warm shell
37600084-601-A	PW&E		Regional Navigation Center	8329	Other Construction	7,525,500				(7,525,500)	Increase appropriations for Navigation Center construction and design
37600085-601-A	PW&E		Metrolink Renovation	8113	Design/Architect Service	400,000				(400,000)	Increase appropriations for Metrolink PD substation design
30000001-601-A	DS		Transitional Housing Purchase/Renov	Various	Operating Accounts	11,400,000				(11,400,000)	Increase appropriations for Transitional Housing purchase, escrow, and renovation 16390 Foothill
37300012-601-A	PW&E		Public Works Storage - Building 2	8130	Other Professional Svcs	3,000,000				(3,000,000)	Increase appropriations for Public Works Storage Purchase 16565 Orange Way
60110500	CA		Econ Development Project	Various	Operating Accounts	30,332				(30,332)	Carryover purchase orders form FY24/25
60137212	PW&E		Parks & Landscape Special Proj	8119	Construction-Non-Capital	8				(8)	Carryover purchase orders form FY24/25

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<b>602 Capital Improvement</b>						6,442,989	63,332	-	-	(6,379,657)	
60230000		DS	Special Projects		Various Operating Accounts	1,319,705				(1,319,705)	C/O unused FY24/25 org funding to be spent in FY25/26
60230000		DS	Special Projects	8310	Land	4,949,455				(4,949,455)	C/O Land purchase and demo appropriations (FY24/25 Q2) File #21-3126/27, 21-3509, CC approved 7/9/24, 2/25/25
37604130-602-F		PW&E	Pavement Rehabilitation - RMRA	5317	County - Special Proj		63,332			63,332	Increase revenues for SB County contribution received
60230000		DS	Special Projects	8130	Other Professional Svcs	173,829				(173,829)	Carryover purchase orders form FY24/25
<b>603 Future Capital Projects</b>						-	-	-	13,000,000	(13,000,000)	
60328100		FN	Project Advances Admin	8790	Operating Transfer Out				13,000,000	(13,000,000)	Xfer to Fund #601 for various projects
<b>604 Capital Project -TUT</b>						271,045	-	-	-	(271,045)	
60437000		PW&E	PW Admin - TUT	8130	Other Professional Svcs	(200,000)				200,000	} Move appropriations for Aldea gap funding
30200023-604-A		DS	Aldea Legacy Apts	8130	Other Professional Svcs	200,000				(200,000)	
30200023-604-A		DS	Aldea Legacy Apts	8310	Land	7,700,000				(7,700,000)	} Defund Pavement Rehab and increase appropriations for Aldea Apartments File #25-0503, CC Approved 9/9/25
37600090-604-#		PW&E	FY 25/26 Pavement Rehabilitation Pr		Various Personnel Accounts	(7,700,000)				7,700,000	
60437200		PW&E	Parks & Landscape - TUT	8130	Other Professional Svcs	143,000				(143,000)	Increase appropriations for replastering VoH pools
60437200		PW&E	Parks & Landscape - TUT	8130	Other Professional Svcs	22,250				(22,250)	Increase appropriations for Jesse Turner fountain repair
60437000		PW&E	PW Admin - TUT	8130	Other Professional Svcs	(383,000)				383,000	} Move appropriations for various replacements: PW HVAC, Heritage CC flooring, Fontana Aquatic Center HVAC
37300007-604-A		PW&E	Public Works HVAC Replacement	8130	Other Professional Svcs	150,000				(150,000)	
37300008-604-A		PW&E	Heritage Center Flooring Replacemen	8130	Other Professional Svcs	133,000				(133,000)	
37300009-604-A		PW&E	FP Aquatic Ctr HVAC Replacement	8130	Other Professional Svcs	100,000				(100,000)	
60437000		PW&E	PW Admin - TUT	8130	Other Professional Svcs	(500,000)				500,000	} Move appropriations for ADA ramps reconstruction
37600087-604-A		PW&E	ADA Ramps Reconstruction		Various Operating Accounts	500,000				(500,000)	
60440492		PD	PD Dispatch - TUT	8317	Maintenance Equipment	105,795				(105,795)	Increase appropriations for Motorola 800mhz Dispatch radios File #25-0610, CC Approved 10/28/25
<b>622 Storm Drain</b>						2,980	-	-	-	(2,980)	
62237000		PW&E	Storm Drain Admin-Eng	8130	Other Professional Svcs	2,980				(2,980)	Carryover purchase orders form FY24/25
<b>632 General Government</b>						500,000	-	-	-	(500,000)	
37300012-632-A		PW&E	Public Works Storage - Building 2	8329	Other Construction	500,000				(500,000)	Increase appropriations for Public Works Storage Purchase 16565 Orange Way
37600067-632-A		PW&E	Downtown West Parking Structure		Various Personnel Accounts	(41,208)				41,208	} Defund Downtown West Parking structure Fund #632 portion 10,958,792 } for Public Works Storage Purchase 16641 & 16643 Orange Way
37600067-632-A		PW&E	Downtown West Parking Structure		Various Operating Accounts	(10,958,792)				10,958,792	
37300011-632-A		PW&E	Public Works Storage - Building 1	8310	Land	11,000,000				(11,000,000)	
<b>635 Parks Development</b>						11,639	-	-	-	(11,639)	
63537211		PW&E	Parks Development	8130	Other Professional Svcs	11,639				(11,639)	Carryover purchase orders form FY24/25
<b>667 CFD #89 (Belrose)</b>						-	-	74	-	74	
66737000		PW&E	CFD #89 (Belrose)	6900	Operating Transfers In			74		74	Xfer from GF #101 to correct FB overage
<b>673 CFD #100 Victoria</b>						1,508,654	-	-	-	(1,508,654)	
67337000		PW&E	CFD #100 Victoria	8330	Construction Contracts	1,508,654				(1,508,654)	Increase appropriations for developer reimbursement
<b>677 CFD #112 The Gardens Phase One</b>						13,684,780	-	-	-	(13,684,780)	
67737000		PW&E	CFD #112 The Gardens Phase I		Various Operating Accounts	13,684,780				(13,684,780)	Increase appropriations for developer reimbursement

**Other Funds - Recommended Adjustments**

**Fiscal Year 2025/2026**

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
<b>701 Sewer Maint &amp; Operations</b>						1,155,791	-	-	-	(1,155,791)	
70130101	DS	DS Adm-Technology		8316	Computer Software >\$5000	16,000				(16,000)	Increase appropriations for AquaTwin software
70130112	DS	DS Adm-PT & Sewer Program		8115	Consultant Services	500,000				(500,000)	Increase appropriations for sewer rate study
70137114	PW&E	Sewer Maintenance		8112	Engineering Services	30,000				(30,000)	Increase appropriations for Alder Ave sewer feasibility study
70130112	DS	DS Adm-PT & Sewer Program		8130	Other Professional Svcs	518,753				(518,753)	Carryover purchase orders form FY24/25
Various	PW&E	Various		8130	Other Professional Svcs	91,038				(91,038)	Carryover purchase orders form FY24/25
<b>702 Sewer Capital Projects</b>						1,032,926	-	-	-	(1,032,926)	
37600043-702-A	PW&E	Alder Ave Sewer Main		Various Operating Accounts		1,000,000				(1,000,000)	Increase appropriations for Alder Ave Sewer Main Project
70237000	PW&E	Eng Sewer Improvement Ad		8130	Other Professional Svcs	32,926				(32,926)	Carryover purchase orders form FY24/25
<b>703 Sewer Replacement</b>						80,070	-	-	-	(80,070)	
70330112	DS	DS Adm-Flow Monitoring		8130	Other Professional Svcs	69,045				(69,045)	Carryover purchase orders form FY24/25
70337117	PW&E	Sewer Line Replacement		Various Operating Accounts		11,025				(11,025)	Carryover purchase orders form FY24/25
<b>720 Stage Red</b>						651,874	-	-	-	(651,874)	
72030100	DS	Stage Red Admin		8130	Other Professional Svcs	88,000				(88,000)	C/O SB County Stage Red Local Arts Events Contribution File #25-0126, CC approved 3/25/25
72030104	DS	Stage Red		8130	Other Professional Svcs	563,874				(563,874)	C/O Stage Red operations (FY24/25)
<b>751 Fleet Operations</b>						3,741,381	-	-	-	(3,741,381)	
Various	PW&E	Fleet Maintenance		Various Operating Accounts		3,741,381				(3,741,381)	Carryover purchase orders form FY24/25