



CITY OF FONTANA

Midyear Budget Status Report

Fiscal Year 2025/2026

Quick Look Indicators	Second Quarter*	See Page
Revenues	↑	34
Expenditures	↑	35
Fund Balance	↑	36

*Compared to same period prior fiscal year

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Report Objectives

The purpose of the Midyear Budget Status Report is to:

- Provide the City Council with an overview of all funds;
- Comment on significant economic trends;
- Provide and update of current projects;
- Report on departmental activities for prior year; and
- Recommend budget changes to address known budget deficiencies which will materially impact fund balance;

Summary of Key Points

General Fund:

- Net increase in General Fund inflows of \$3,803,397:
 - Increase to Transactional Use Tax of \$862,600
 - Increase to Property Tax revenue \$1,742,520
 - Increase to Interest and Rentals of \$1,168,195
 - Increase to Miscellaneous Revenues of \$20,000
 - Increase to Reimbursables of \$10,082
- Net increase in General Fund outflows of \$3,643,562:
 - Increase to one-time personnel requests of \$520,713
 - Increase to recurring personnel requests of \$684,012
 - Decrease to offsetting adjustments of \$100,000 (offset by revenue and transfers)
 - Increase to new one-time requests of \$1,320,155
 - Increase to new recurring requests of \$176,000
 - Increase to transfers out of \$1,042,682
- Increase to *Fund balance, beginning of year* of \$159,835

Other Funds:

- Additional funding for the following projects:
 - \$7,900,000 FY25/26 Pavement Rehab (Capital Reinvestment Fund #601, offset by bond proceeds)
 - \$3,902,015 FY24/25 project carryover update (Sewer Replacement Fund #703)
 - \$3,217,541 Navigation Center additional construction (Capital Reinvestment Fund #601)
 - \$1,100,000 License plate reader upgrade (Federal Asset Seizure Fund #223)
 - \$1,000,000 Honor Roll Memorial additional construction (Capital Reinvestment Fund #601)
 - \$800,000 8470 Nuevo New Ministries design (Capital Reinvestment Fund #601)
 - \$700,000 Southridge ballfield shade structures (Capital Project -TUT Fund #604)
 - \$500,000 8572 Sierra Oldtimers construction (Capital Reinvestment Fund #601)

Significant Economic Trends

Nationally:

- The Federal Reserve Bank of Atlanta is estimating Fourth Quarter 2025 GDP to rise to 5.4%, up from a 2.7% prediction just a few days prior. However, the recent government shutdown has impacted data gathering, so there could be some later revisions as the data gaps are filled. Inflation may be moderating, as the Bureau of Labor Statistics reported that the Consumer Price Index rose 2.7% year over year in November 2025, with core CPI up only 2.6% for the prior twelve months. The growth was primarily attributed to faster consumer spending, an upturn in exports and higher government spending. This was partly offset by a decrease in business investment.
- The labor market continued to show signs of softening this past quarter. The unemployment rate was 4.5% in December. The pace of job creation has dropped noticeably in the second half of the year, as only 50,000 new jobs were added in December. A total of 584,000 jobs were created for the full year, which represents the weakest year for job growth since 2003. The Federal Reserve has a dual mandate: maintaining price stability and achieving maximum employment. In its December meeting, the Fed cut the federal funds target range by 25 basis points to 3.50% to 3.75%, believing employment risks to be more pressing than inflation risks at this time. This was the third cut of 2025.

The State of California:

- California's unemployment rate dipped slightly in December 2025, offering a modest sign of stability as statewide job losses continued at a slower pace. New figures released by the California Employment Development Department show the unemployment rate at 5.5 percent, down from a revised 5.6 percent in November. Government employment rose by 4,500 jobs in December, the second-largest monthly increase among all sectors. Local government accounted for 3,900 of those jobs.

City of Fontana

- Fiscal Year 2024/25 ended with 583 single family dwelling permits being issued. At the end of December 2025, 219 single family dwelling permits have been issued compared to 180 permits for the prior fiscal year.
- Midyear 2025/26 sales were 0.8% higher 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 3.97% (daily rate) on City investments as of December 31, 2025, down from 4.40% for the same time last year. The 2-year treasury benchmark rate as of December 31, 2025, is 3.47% down from 4.25% last year.

Significant Economic Trends – continued

Development Related Activity

The Development Services Organization continues to thrive. Continually increasing planning activity, leading to increased permit issuance is indicative of a healthy development future. Multiple planning projects, completed plan checks and inspections performed keep the Development Services Organization on track to meet or exceed the goals set for this fiscal year.

The following statistics apply through December 31, 2025:

	July-December 2025	July-December 2024	Units	Percent Change
Single family dwellings	219	131	Units	67%
Multi-family dwellings	12	245	Units	-95%
New commercial buildings – size (2 Permits)	3,460	59,074	Sq ft	-94%
New commercial buildings – cost valuation	\$530k	\$29.55	Million	-98%
New industrial buildings – size (3 Permits)	518,934	0	Sq ft	100%
New industrial buildings – cost valuation	\$51.16	\$0.00	Million	100%
Building inspections	18,472	20,984	Units	-12%
Total permits issued	1,872	2,735	Units	-32%
Total permit valuation	\$157.55	\$198.00	Million	-20%
Plan checks	1,151	1,099	Units	5%
Planning Entitlement Projects – Submitted	51	52	Projects	-2%
Planning Entitlement Projects – Residential Units Approved	1,645	600	Units	174%
Business license reviews	428	174	Licenses	146%

Project Updates

CDBG Acquisition, Rehabilitation, and Rental Program: The Housing Authority's Community Development Block Grant (CDBG) Acquisition, Rehabilitation, and Rental Program is designed to purchase and rehabilitate residential properties to provide additional affordable housing opportunities to current and prospective residents. To date, the Housing Authority has purchased eight (8) single family homes and two (2) multifamily properties with these funds. There are now a total of 14 units in this portfolio. All properties have been rehabilitated and leased to low-income households. The City has funded this program for a total of \$6.6M to date.

Courtplace Apartments: The Housing Authority and The Related Company has negotiated a Disposition and Development Agreement to purchase and develop approximately 4.78 acres of vacant land owned by the City located on Sierra Ave, between Santa Ana Avenue and Jurupa Avenue. Should the project be awarded Low-Income Housing Tax Credits in the Spring, the proposed two-phased development of 106 units should begin construction by the end of 2025. The Housing Authority anticipates utilizing various funding sources; including, but not limited to, HOME Investment Partnerships Program, local Affordable Housing Trust funds, Low/Mod Asset funds, and AB 1486 (Surplus Land) funds.

Permanent Local Housing Allocation (PLHA) Acquisition, Rehabilitation, and Rental Program: The Housing Authority's Permanent Local Housing Allocation (PLHA) Acquisition, Rehabilitation, and Rental Program is designed to purchase and rehabilitate residential properties to provide additional affordable housing opportunities to current and prospective residents. To date, the Housing Authority has purchased one (1) single family home and two (2) multifamily properties with these funds. There are now a total of eight (8) units in this portfolio. All properties have been rehabilitated and leased to low-income households. The city has spent \$1.9M to date on this program.

Downtown West Parking Structure Project: This Design-Build project will construct a new parking structure at the north-east corner of Nuevo Ave and Arrow Blvd. The parking structure will provide 500+ parking stalls which will serve downtown events and future developments. The Design-Build entity procurement process began in 2024 and construction, including demolition of the existing building, began in January 2026.

City Hall Renovation Project Phase 2: This project will construct a new two-story City Hall building. The project will demolish the existing City Hall Building upon completion of the City Hall Renovation Project Phase I. Construction of the project is scheduled to begin in Summer 2026.

Project Updates – continued

Westgate Street Improvement Project (RAISE): The City was awarded a \$15M RAISE grant for the project. The project includes construction of Cherry Avenue and Victoria Street to ultimate width, landscaped median, bike lanes, storm drain, sewer, traffic signal and various utilities within Westgate Specific Plan area. The project is currently in Design phase and the construction phase is scheduled to begin in late 2026.

Cypress Storm Drain Phase 1: The project consists of constructing a storm drain along Foothill Boulevard between Sierra Avenue and Cypress Avenue, and along Cypress Avenue between Foothill Boulevard and Orange Way. The storm drain will connect to an existing storm drain system that are part of the West Fontana Channel and will intercept surface drainage flows and route them through a new storm drain system. The project will also include a traffic signal modification and landscape median. Construction is currently in progress with estimated completion in Summer 2027.

Foothill Blvd Street Improvement Project – Malaga Bridge: The project includes the widening of Foothill Boulevard between Hemlock Avenue and Almeria Avenue, construction of a landscaped median, installation of bike lanes, storm drain improvements, and a new traffic signal. This project will also include the replacement of the locally historic Malaga Bridge with a single span tied arch bridge structure. The project is currently in environmental phase. Environmental Clearance for both CEQA and NEPA is expected in late 2026.

First Responders Memorial (9/11) Monument: The project consists of constructing a First Responders Memorial Monument with a beam from the World Trade Center Towers at the City Civic Center. The monument will memorialize the sacrifice of the first responders as well as the historic significance of 9/11 to the community. The construction of the project has been substantially completed and will be open to public in February 2026.

Date Elementary School Safe Routes to School: This project will construct sidewalks where none currently exist, filling gaps to provide a continuous pedestrian path of travel along the designated corridors within the project vicinity. Separated bike lanes will also be striped. The improvements will assist in providing Safe Routes to Schools for pedestrians and cyclists traveling to and from Date Elementary School. The construction contract was awarded in March 2025, and is scheduled to be completed in Summer 2026.

Traffic Signal Improvements: Traffic signal improvements are proposed at the following locations to enhance traffic circulation throughout the city. Improvements consist of the construction of new traffic signals or the modification of existing traffic signals, intersection lighting, and minor roadway and

Project Updates – continued

storm drain improvements where identified. The following signals are underway:

- Baseline Ave @ Palmetto Ave: Design phase is underway with construction phase estimated to begin in Fall 2026.
- Sierra Ave @ Riverside Ave: Design phase is underway with construction phase estimated to begin in early 2027.

Citywide Pavement Rehabilitation Program: The Pavement Rehabilitation projects at various locations are in progress per the City's 7-year Pavement Management Plan. The projects include grind and overlay asphalt pavement, Rubberized Emulsion Aggregate Slurry (REAS), and slurry seal. Projects currently scheduled to be completed by end of FY are as follows:

- Sierra Ave between Baseline Ave and South Highland Ave
- Sierra Ave between Sierra Lakes Pkwy and Summit Ave
- Marigold Ave between Sierra Ave and Alder Ave
- Lincoln Loop and Yosemite Loop in Village of Heritage
- Grid 26, 48, and 52
- Hunters Ridge/Coyote Canyon South

Six (6) Downtown Signals: San Bernardino County Transportation Agency (SBCTA) was awarded \$1M REAP grant in 2023 to design six (6) traffic signals in Downtown Fontana. Completion of the design is anticipated in Spring 2026. The project will be shovel-ready until construction funding is secured.

Lewis Library STEAM Renovation: The project consists of construction of Children's Science, Technology, Engineering, Art, & Mathematics (STEAM) children's museum inside the Lewis Library. The project will provide the Fontana citizens a hands-on learning environment that fosters creativity, and interest in science and technology, helping build a foundation for future innovation. Renovation of Lewis Library to add interactive STEAM exhibits and museum. The Design phase will begin in Spring 2026, with construction expected to begin in 2027.

SCE Acosta & Firebird Circuits: The project will underground SCE's overhead Acosta and Firebird circuits. The undergrounding project will help protect residents from the impacts of SCE's Public Safety Power Shutoffs (PSPS) during windy and fire-prone seasons. The Design phase will begin in Summer 2026, with construction expected to begin in 2028.

Project Updates – continued

Alder Ave Sewer Main: The sewer master plan study shows the existing sewer pipe on Alder Ave is categorized as possible surcharging once the area is fully developed. The proposed sewer main improvement project will increase the capacity. Design phase for the project will begin Summer 2026.

Fire Station 77 Remodel: This project will involve the demolition of the existing restrooms, which are showing signs of age and deterioration. The proposed remodel will address these deficiencies and reconfigure the current layout to provide separate restroom facilities for male and female personnel. The renovation will enhance functionality, privacy, and overall working conditions for Fire Department staff.

Public Works East Yard (PWEY): The Public Works East Yard (PWEY) will serve as the home for Public Works Support Services, including Fleet and Facility Management. To make the facility operational, tenant improvements are required to support fleet maintenance operations and the Facilities Maintenance crew. This facility will support vehicle servicing, equipment, and materials storage, and building maintenance activities, meeting the City's growing operational needs, and ensuring reliable and efficient delivery of Public Works services.

Seville Park Bicycle Pump Track: This project will create a multi-use recreational destination at Seville Park. The project will construct a modern skateboard park and an inclusive pump track, and pickleball courts to promote active lifestyles and community connection. Designed for long-term sustainability, the project prioritizes accessibility, safety, and skill progression across all user groups. The project will establish a welcoming hub for recreation, events, and community gathering. The project is currently in Planning phase, and schedule will be updated in near future.

Regional Navigation Center: As part of the city's homelessness solution, the city purchased a facility and will convert it to a navigation center to serve the region. The project is currently in Design and Environmental phase. Construction anticipated to begin in Summer 2026.

Police MET Remodel Project: The Police Department refurbished the former Code Compliance area for use by the Multiple Enforcement Team (MET) Unit. In addition, the implementation of the FORGE Unit required the installation of new workstations within the MET Unit, which had recently been remodeled.

Project Updates – continued

CAD/RMS Software: The Police Department has completed the RFP process for a CAD/RMS Software consultant and is in the final stages of vendor selection. The department will work with the Purchasing Department to award the contract. Once awarded, the selected vendor will collaborate with Police Department staff to identify operational needs and priorities for the selection and implementation of a new CAD/RMS system.

Police Building Improvements: Funding for Police Building Improvements continues to be requested to accommodate unit expansion and the addition of personnel. During the first half of the FY 2025/2026, the Records Unit received funding to add three additional workstations. Additionally, the implementation of the FORGE Unit required the installation of new workstations within the MET Unit, which had recently undergone remodeling.

Mobile Cellular Equipment: In 2017, mobile cellular equipment was purchased to support investigative operations. This technology allows officers to triangulate the precise location of telecommunication devices, enabling the tracking of movements and the identification of locations relevant to various investigations. Due to technological advancements over the past nine years, an equipment upgrade was necessary. Two vehicles have been outfitted with updated systems to ensure continued use of this specialized capability.

Completed Projects

Downtown Parking Structure Project: This Design-Build project constructed a new 4.5 tier parking structure at the current Stage Red Theater Parking lot. The parking structure provides 373 parking stalls which will serve City employees and residents for various future downtown events. The Design-Build work began in September 2023 and has been successfully completed and accepted in September 2025.

City Hall Renovation Project Phase I: This Design-Build project demolished the existing one-story Fire Administration Building located at 17001 Upland Avenue to construct a new two-story municipal building with first tier parking structure and second tier office spaces. The Design-Build work began in November 2023 and has been successfully completed and accepted in September 2025.

San Sevaine Trail Segment 2 Phase 1 Improvements: As part of the overall San Sevaine Trail Plan, this project constructed a trail between the Pacific Electric (PE) Trail in Fontana and Banyan Street in the City of Rancho Cucamonga. This approximately 1.25-mile-long segment provided a lighted pedestrian and bicycle path along the Etiwanda Creek/San Sevaine Channels. The entirety of the San Sevaine Trail will be the only major regional north and south multi-user path in San Bernardino County that has the potential to extend to the County Line and ultimately connect to the Santa Ana River Trail. Construction began in

Project Updates – continued

May 2024 and has been successfully completed and accepted in October 2025.

Courtplace Housing Development Project (Infrastructure Improvements): The City was awarded \$4M in U.S. Department of Housing and Urban Development (HUD) funding through the Community Project Funding (CDF) Grant. This project includes the construction of the proposed infrastructure improvements to include street, sewer, storm drain, signing & striping, detention basin, retaining wall(s), and backfill of an existing basin to support the future development of an affordable housing project. Construction began in October 2024 and has been successfully completed and accepted in October 2025.

Ramona, Alder, Locust Project: This project constructed sidewalks where none currently exist, filling in the gaps to provide a continuous path of travel for pedestrians along the designated corridors within the project vicinity. Separated bike lanes have been also striped. The improvements will assist in providing Safe Routes to Schools near Alder Middle School, Juniper Elementary School, Locust Elementary School, and Eric Burch High School. Construction has been complete and accepted in May 2025.

Fontana Gap Closure: This project constructed sidewalks where none currently exist, filling in the gaps to provide a continuous path of travel for pedestrians along the designated corridors within the project vicinity. Separated bike lanes will also be striped and Rectangular Rapid Flashing Beacons (RRFB's) will also be installed at designated crosswalks. The improvements will assist in providing Safe Routes to Schools near Citrus Elementary School, Truman Middle School, and Fontana High School. Construction has been complete and accepted in July 2025.

Departmental Activities

City Administration

Economic Development

- Hosted three Small Business Workshops
 - Record Keeping 101
 - Managing Cashflow
 - Planning for Business Growth
- Hosted our 2nd Annual Fontana Business Summit, bringing together business owners, entrepreneurs, and local government.
 - Beyond the Plate: Turning Passion into Profit
 - Event featured food-based business entrepreneurs.
- Continuing to process Fontana Empowerment Loan Fund applications.
 - Awarded eight businesses, funding a total of \$340,000.
- Welcomed a new business to the Fontana Family: Sika Corporation.

Sika chose the location based on key operational advantages, including a highly qualified workforce, cost advantages, and proximity to customers.

Marketing

- Spearheaded the Mayor’s Education Coalition (Visionaries, Builders, and Game Changers) – hosting more than 200 students and 2 Pathfinder Day experiences.
 - Entered a contract with Tomorrow’s Talent to provide Pathfinder Days, providing students with micro-internship experiences.
- Successfully launched our 3rd season of Podcast - Fontana Unlocked
- Launched Experience Fontana Brand.
- Rebranded KFON to “Fontana Experience Network (FXN)”
- Hosted several Ribbon Cutting Ceremonies:
 - San Sevaine Trail Project Ribbon Cutting
 - South Fontana Dog Park Groundbreaking
 - City Hall East Annex Topping off Ceremony

Departmental Activities - continued

Human Resources

- Over 1,900 visitors checked-in the Human Resources department; 23% of the visitors interviewed for a job vacancy and 22% of the visitors completed their new hire packets.
- Processed over 287 job requisitions to fill departmental staff vacancies.
- Received and processed over 21,000 applications from our online application system, NeoGov. Over 47% of the applicants identified as female and over 60% of the applicants identified as Hispanic.
- Hired approximately 80 Full-Time and 220 Part-Time new employees.
- Successfully promoted 48 Full-Time and 67 Part-Time employees.
- Updated Executive Management Benefits Schedule.
- Updated Management/Confidential Compensation & Benefits Resolution.
- Successfully completed labor negotiations with five (5) labor groups; Teamsters Local 1932 – City Hall and Public Works Units, Police Benefits Association, Police Management Association, and Police Officers Association.
- Hosted the Annual New Employee Mixer where there was a total of 70 employees in attendance.
- Held the Annual Employee Benefit Fair with over 280 participating employees.
- Completed 6th Open Enrollment online through Employee Self-Service (ESS) portal.
- Hosted the Annual Employee Benefit Fair with participation from over 280 employees.
- Transitioned Disability Insurance to The Hartford, providing employees with a lower rate and shorter elimination period.
- Implemented the 2026 pre-election process for employee leave cash-out.
- Processed more than 7,000 benefit changes in Benefit Bridge, including over 6,000 employee updates and 1,000 dependent updates.
- Established a new preferred education partnership with Claremont Lincoln University, offering employee tuition discounts and scholarship opportunities ranging from 50% to full tuition.
- Completed Annual Policy Review Training to all staff.
 - Administered over 3,400 mandatory trainings via Vector Solutions.
- Completed 16 Liebert Cassidy Whitmore (LCW) in-person and webinar-based trainings for employees.
- Recognized 91 employees at Annual Service Awards ceremony (5 to 35 years of continuous service).
- Continued to maintain a presence through diversity advertising platforms to enhance and diversify the applicant pool that yielded over 9,748 job views.

Departmental Activities - continued

- Continued working in collaboration with the Police Department. Recruited, hired/promoted, and onboarded 21 police officers.
- Facilitated in 12 After School Para-Professional testing events at the Fontana Adult School with over 100 attendees.
- In collaboration with the Community Services Department, conducted two (2) workshops on “Becoming a Seasonal Employee – Application and Resume Process”.
- Reviewed and updated Position Control in Tyler Munis (HRIS) for budget purposes by removing over 100 duplicate records and inactivating unused Position Control Numbers.
- Updated default pay codes and deduction codes in Tyler Munis (HRIS) for over 300 job classifications.
- Conducted approximately 25 job description and compensation reviews.
- Completed approximately 35 requests for organizational changes.
- Successfully conducted over 29 written examinations and tested approximately 3,200 applicants via online exam platform, eSkill.
- Processed approximately 600 employment verifications and Police Applicant Status Reference Checks.
- In accordance with the Federal Motor Carrier Safety Administration, successfully completed annual random controlled substance and alcohol testing for Commercial Motor Vehicle drivers.
- Successfully completed annual CHP audit and conducted annual Clearinghouse queries for over 50 Commercial Motor Vehicle drivers.
- Processed more than 2,300 personnel action items which represented about 23% increase from 2024. In addition, executed over 1,600 mass salary changes in Tyler Munis (HRIS).
- Notable managerial vacancies that were recruited, hired, and onboarded:
 - Accounting Manager
 - Dispatch Manager
 - Environmental Compliance Manager
 - Revenue Operations Manager
 - Environmental Compliance Supervisor
 - Public Works Supervisor
 - Accounting Supervisor
 - Dispatch Supervisor
 - Payroll Supervisor
 - Classification/Compensation Analyst

Departmental Activities - continued

- Human Resources Analyst/Police Liaison
- Maintenance Assistants (2), in partnership with Symba
- Successfully completed the Rideshare Rule 2202 Annual Plan timely.
- Welcomed 21 new members to the Rideshare program.

Risk Management

- Safety Committee met monthly and conducted six (6) meetings.
- Successfully collected \$135,350 in subrogation payments for restitution of City property damage.
- Conducted two (2) General Liability Claim Reviews and one (2) Worker's Compensation Claim Review.
- Conducted three (8) Interactive Process Meetings.
- Reviewed and approved 40 Surety Bonds.
- Received and processed 44 new Worker's Compensation claims.
- Received and processed 184 new General Liability injury claims.
- Received 256 new Incident Reports.
- Sold 265 Certificate of Insurance (COI)'s.
- Completed 10 Ergonomic Assessments for City employees to prevent injuries and assist with overall wellness.
- Administered 11 monthly safety trainings via TargetSolutions, resulting in 2,230 training completions.
 - Heat Illness, Driver Safety, Back Injury, General Construction, Fall Protection, Ladder, Confined Space, Bloodborne Pathogens, Electrical Safety Awareness, Asbestos Awareness. Hazard Communication, Lock-Out/Tag-Out, Trenching & Shoring, Anti-Harassment, Child Abuse Mandated Reporter, Personal Protective Equipment and Workplace Violence.

City Clerk

- Processed and completed 1760 Public Records Requests within 10 days.
- Posted 55 agendas (Council & Committees).
- Indexed and scanned a total of 58,432 pages.
- Processed 142 Resolutions and 24 Ordinances.
- Presented 45 Proclamations and 1020 certificates.

Departmental Activities - continued

- Processed 155 Claims for Damages
- Implement Wordly AI translation software!
- Completed a comprehensive City Clerk Procedures Manual that documents step-by-step workflows for all City Clerk operations.

Community Services

Fontana Expanded Learning Program (FELP)

- After a successful Request for Proposal (RFP) process, the City of Fontana entered a new contract with the Fontana Unified School District (FUSD) to continue as the Fontana Expanded Learning Program (FELP)* provider for 33 elementary and middle school sites. *This program has served more than 3,279 registered youth at 33 sites between July and December, including the reduction of the program waitlist by 85% with 397 applications.
- FELP hosted a Summer Staff Development workshop for 179 staff members. Participating staff received training that focused on Special Education classroom management, building community, managing environments, safety, social-emotional learning, and enrichment lessons/programming.
- FELP hosted “Lights on Afterschool”, a nationwide event to raise awareness for the importance of after-school programs, at 33 school sites.
- FELP hosted 33 Winter Celebration events/activities in December 2025.
- FELP has implemented Mary Vagle Nature Center, LEAP (Lead Education and Art Program), and Healthy Fontana Curriculums at 33 school sites.

Mayor’s Youth Advisory Council (MYAC)

- The council has 62 active members.
- Council has hosted 10 meetings (5 general meetings and 5 special presentations) between July and December.
- MYAC hosted a Strategic Planning meeting in collaboration with Mayor Warren.
- MYAC members held a team-building activity at CSUSB Leadership Rope Course in October.
- MYAC members have completed over 800 hours of community service.

Cultural Arts

- For the current fiscal year, the Arts Depot Gallery has hosted three (3) Artist Showcases with more than 415 attendees and artwork provided by local artists.

Departmental Activities - continued

- Hosted 26 recreational classes at the Art Depot Gallery, including Drawing 101 and Painting for Beginners classes for approximately 220 registered participants and an attendance of 440 for all class sessions.
- The Art Depot Gallery hosted ten (10) Youth Paint Nights, six (6) Little Tyke Paint Nights, six (6) Adult & Teen Paint Nights, four (4) DIY Artistry workshops, three (3) Artist Showcase Workshops, and 165 in-person Imagination Studio/SNAP appointments for approximately 547 participants.
- Fontana Arts Camp ran for five (5) weeks in the month of July and August with 149 enrolled participants.
- Fontana Arts participated in fourteen (14) Outreach Events throughout the City of Fontana, during of which 2,051 community members participated in visual art activities and crafts or received art kits to complete at home.
- Fontana Arts hosted La Gran Fiesta: A Hispanic Heritage Month Celebration. This year's event celebrated art, music, dance, and culture with more than 2,000 community members in attendance.
- The Cultural Arts Team is thrilled to celebrate the growth of the Dia De Los Muertos event. Held at Southridge Park, more than 525 attendees participated in various art activities, including a community ofrenda, live entertainment, including a mariachi band, face painting, art projects, and art, food booths, and the city's first ever Catrina Pageant.
- The Youth Community Theater's Fall production was the classic play Alice in Wonderland, Jr. It was performed by 64 community youth ages 7-18, and 1,213 tickets were sold.
- Held in the Lewis Library from July - December, Fontana's Adventures in Art program hosted over 180 attendees who got to create and take-home various crafts and learn new artistic skills.
- Steelworkers Auditorium & The Art Depot Gallery hosted over 30 rentals combined, both internal city rentals and external resident rentals.

Marketing and Communications

- Marketing Cloud is the online platform that the Marketing Team utilized for digital communications with newsletters, press releases, and updates going out to more than 38,000 subscribers.
- Distributed 37 news announcements including the CSD monthly electronic newsletter and Healthy Fontana updates and notifications.
- Distributed 18 press releases notifying the public of City's Community Services Department programs, events, services, and facilities.
- Produced over 711 Community Services Department related posts with over 2.3 million impressions.
- Across all three social media channels (Facebook, Instagram, and X), the City of Fontana has a total subscriber/follower count of 71,179.

Departmental Activities - continued

- This new follower count is an increase of 19.8% from this time last year.
- Marketing Team produced more video posts with a 400% increase from 31 video posts in 2024 to 155 video posts in 2025.
 - This resulted in an increase in video views by 91,691.
- Promoted 20 campaigns for the following events: Summer VIP Campaign, Summer Concerts, 4th of July, Car Shows, Family Fun Nights, Fresh, Fit, & Fun Fair, Farmers' Markets, Garden Workshops, Open Enrollment Health Fair, Hispanic Heritage Festival, Día De Los Muertos, Alice In Wonderland, Jr., Fontana Walks!, Community Services Department Summer Hiring, Spring Street Night Market, Halloween Festivities, Veterans Day Celebration & Writing Contest, and Winter activities (Festival of Winter, Christmas Parade, and Tree Lighting Ceremony).

Aquatics

- 3,632 swim lessons conducted at Don Day Pool, Heritage Pool, Miller Pool, and Fontana Park Aquatic Center.
- 25,110 recreational Swim participants swam at Don Day Pool, Martin Tudor Splash Park, Miller Pool, Heritage Pool and Fontana Park Aquatic Center
- 6,822 participants in Drop-In fitness programs such as Aqua Aerobics and Lap Swim at Don Day Pool, Miller Pool, and Fontana Park Aquatic Center.

Sports: Pee Wee/Youth/Athletic Fields

- Pee Wee Sports – 640 participants
 - 1 season of T-Ball at Hunter's Ridge Park and Southridge Park.
 - 1 season of Soccer at Central City Park and South Fontana Park.
- Youth Sports – 805 participants
 - 2 seasons of Basketball at Jessie Turner Gymnasium.
 - 1 season of Roller Hockey at the Fontana Park Sports Pavilion.
 - 1 season of Middle School Volleyball.
- Athletic Fields
 - 8,334 ball field permits.
 - 34,755 hours allocated.

Departmental Activities - continued

Special Events

- Two (2) Fontana Car Shows with over 500 people in attendance at each event.
- Five (5) Summer Concerts were held every Thursday night from July 10th – August 7th. Each week over 2,800 community members danced the night away to various bands.
- One (1) Family Fun Night was held with over 200 members who enjoyed this family-friendly event that concluded with a movie under the stars.
- Spring Street Night Markets were held in July and November in the heart of downtown Fontana. About 3,000 community members attended to enjoyed music, live entertainment, graffiti art, inflatable jumpers, crafts, and a beer and wine garden. The November Night Market featured a partnership with the Fontana Expanded Learning Program, where students in the program had the opportunity to display their talents as DJs.
- The Annual Tree Lighting Ceremony took place in front of City Hall with over 300 community members in attendance.
- The Fontana Christmas Parade had over 6,000 spectators that enjoyed the event.
- Over 6,000 residents joined in the holiday fun at the Festival of Winter held on December 13th.
- Twelve (12) Co-Sponsorships served over 16,365 residents in the community from July through December.

Mary Vagle Nature Center

- As a field trip destination, the Nature Center provided educational programming for 763 students from 12 local schools.
- The Nature Center hosted Public Lands Day, with over 100 community volunteers planting California native plants throughout the park.
- The Nature Center provided educational programs for approximately 5,500 students at 71 FUSD schools through the FLEP program, visiting each site twice with different science-related programming.
- The Nature Center hosted a 5-week Summer camp in July, with 40 students attending each week.
- The Nature Center partnered with the Girl Scouts of San Geronimo Central Region Service Unit for a “Girls Gone Green” volunteer day focused on beautification and invasive plant removal.

Departmental Activities - continued

Healthy Fontana

- Over 2,300 youth received nutrition and physical education through Summer Camp and after-school programming.
- Participated in over 15 outreach programs including Summer Camp, Fontana Expanded Learning Program (FELP) collaboration presentations, Farmers' Markets, and Community Events.
- Hosted the Second Annual "Fresh, Fit & Fun Fair" at Fontana Park with ~1,500 attendees and over 70 vendors representing medical organizations, County agencies, educational institutions, non-profits, and local businesses.
- Distributed six (6) monthly electronic newsletters to an average of over 34,000 recipients each month, including part-time and full-time employees, City Council, Commissioners, and the public at large.
- Fontana Walks accumulated over 27 billion steps with over 4,400 registered human and pet participants since inception in 2017.
- Initiated "From Garden to Table: Fontana Flavor Academy" programming with free cooking classes, demos, and garden workshops funded by Kaiser Permanente.

Senior Services

- 19,630 meals prepared and distributed to senior community members.
- 8,003 senior enrollments in various programs, classes, and events.
- 3,235 senior volunteer hours poured into assisting with senior programming, saving the city an estimated \$129,852.90.

Neighborhood and Community Centers

- Provided Summer Camp to 1,855 campers.
- The Neighborhood & Specialty Community Centers have attracted 10,113 registered participants during 143 unique class types provided.
- The Neighborhood Community Centers had a combined total of 577 private rentals, 224 internal rentals, and 54 co-sponsored rentals.
- "Above the Limits", the City's special needs program, had 9 events with 875 attending.
- Halloween events such as "Trick-or-Treat Alley," offered at the Don Day, Cypress, and Jessie Turner Community Centers and "Halloween Howl" hosted at Jessie Turner had a great turnout with a total attendance of 6,250 people.
- 857 enrollees in the Tiny Tot Program at Don Day, Heritage, and Jessie Turner Community Centers for age group 3 to 5-year-olds.

Departmental Activities - continued

Innovation & Technology

Tech-Ready Events: Jack Bulik Multipurpose Room AV

- The IT Department equipped the Jack Bulik Sports Center’s 3,028-square-foot Multipurpose Room with a permanent, state-of-the-art audio-visual system designed for everyday reliability and ease of use. An integrated control system puts clear sound, crisp video, and computer-based presentations at staff’s fingertips—so source selection, presentation switching, and audio levels are simple and consistent at every event. The system also extends audio to the outdoor courtyard, enabling smooth indoor-outdoor gatherings for community celebrations, ceremonies, and public workshops without the hassles of ad-hoc rentals.
- The new system allows the Center to offer more affordable, professional-quality experiences for residents and local organizations. The result is a modern, flexible venue that elevates everything from youth programs to city presentations, strengthening access, inclusion, and pride in Fontana with every event.

Next-Gen Policing: 5G Connectivity + Modern MDCs

- The IT Department modernized patrol-vehicle technology by replacing every Mobile Data Computer (MDC) and upgrading to 5G-capable antennas, giving officers faster, more reliable access to critical systems in the field. With quicker start-up and high-bandwidth connectivity, MDCs now handle computer-aided dispatch, real-time mapping/AVL, records searches, and digital report writing without lag—whether officers are downtown, on the outskirts of the city, or supporting regional incidents. The 5G antenna upgrade improves coverage and throughput, reduces dropouts, and supports future applications like live data sharing and video when needed.
- Behind the scenes, this project strengthens safety, resilience, and stewardship. Standardized, warrantied MDCs reduce downtime and maintenance costs; modern power management protects vehicle batteries; and centralized device management keeps software current and secure. Encrypted connections and CJIS-aligned controls safeguard sensitive data, while the 5G platform positions the department to interoperate more smoothly during emergencies and special events. The net result: faster response, clearer situational awareness, and more officer time spent in neighborhoods—delivering better service and confidence for Fontana residents.

Smarter Services Through Data Analytics

- Over the past year, the city launched a data analytics initiative that turns day-to-day operations into clear, actionable insights. Working side-by-side with departments, the IT team built internal dashboards with key performance indicators that illuminate trends in service delivery, program

Departmental Activities - continued

participation, project timelines, and resource use. Staff and leadership can now see what's working, spot issues sooner, and make timely, data-informed decisions that improve resident services and steward public funds responsibly.

- Behind the scenes, we established a modern analytics platform and connected it to our enterprise systems so information flows in automatically—dramatically reducing duplicate data entry and improving consistency. As a result, teams spend less time compiling reports and more time serving the community. The foundation we laid this year sets us up to expand dashboards citywide, deepen transparency, and measure progress toward the goals that matter most to Fontana.

Built to Work: East Annex Tech Rollout

- To bring the East Annex online this Fall, the IT Department delivered a full, end-to-end technology rollout built on groundwork laid over the last year. Standards for networks, devices, and AV were set; procurement and staging were sequenced months in advance; and pilot rooms were used to refine configurations before building-wide deployment. On day one, staff will step into a fully connected workspace: secure network and Wi-Fi, imaged workstations tied to single sign-on, modern conference-room AV that “just works,” copy/print devices sized for real demand, digital information displays for marketing, and a streamlined lobby management system for check-ins—seamlessly integrated with cameras and badge access for a safer, smoother experience.
- Operationally, the East Annex benefits from a platform approach: standardized hardware and software images, centralized device management for rapid updates, remote monitoring to spot issues early, and resilient network design to minimize downtime. Coordinated vendor installs, cutover rehearsals, and hands-on staff orientations mean meetings start on time, and support needs drop. The result is a consistent, professional technology environment from the first day the doors open—turning the East Annex into a ready-to-work hub that helps teams serve residents more efficiently and grows with the City's future needs.

Safer Spaces, Smarter Tech

- To support high-use public spaces, the IT Department partnered on three infrastructure projects—the Path (formerly Sure Stay Hotel), the East Parking Lot, and Downtown Parking Lots—handling technology design, procurement, installation, and ongoing administration. At the Path, we delivered reliable internet connectivity and security cameras to support onsite services and safety. The East Parking Lot now features integrated security cameras and badge access to better manage entry and protect staff and visitors. Downtown parking areas are slated to receive new camera coverage as well, expanding visibility and deterrence in busy corridors.

Departmental Activities - continued

- By standardizing equipment and coordinating closely with facility teams, we ensured each site has dependable, easy-to-operate technology that can be monitored and supported citywide. The result is safer, more connected locations, quicker issue resolution, and a consistent experience for residents and staff—technology that quietly does its job so these spaces can do theirs.

Finance

- Brought in \$135,000 in additional Business License Revenue through the HDL Compliance program.
- Processed over 1,800 passport applications.
- Received GFOA Award of Financial Reporting Achievement for the 2024 Annual Comprehensive Financial Report.
- Annual Street Report Issued timely.
- Increased Annual Trainings to departments to include trainings on Journal entries, Wire Processing, Capital Assets, Inventory, and Cash Handling Procedures
- Annual Comprehensive Financial Report completed as scheduled On Time.
- Timely Year End Closing.
- Reviewed, verified, and posted 287 budget adjustments.
 - 252 budget transfers, 35 Adopted/Quarterly adjustments.
 - 64 operating, 223 project related adjustments.
- Reviewed, reported, and posted 120 Q1 budget requests.
- Received GFOA Award for FY25-26 & FY26-27 Budget Book.
- Received CSMFO Award for FY25-26 & FY26-27 Operating Budget Book.
- Received CSMFO Award for FY25-26 thru FY31-32 Capital Improvement Program.
- Processed 925 Purchase Orders.
- Processed 409 Contracts.
- Processed 67 Bids.

Departmental Activities - continued

Development Services

The Development Services Organization consistently strives to provide a high level of customer service. The organization is committed to partnering with residents, developers, and interdepartmentally to ensure successful development throughout the City of Fontana.

Building and Safety

- Issued 219 permits for single family dwellings, 12 multiple family dwelling permits and 1,872 total permits overall.
- Reviewed and processed 1,151 plan checks in the first half of the fiscal year: including new as well as subsequent submittals.
- Performed 18,472 inspections on residential, commercial, and industrial projects.
- Issued 2 commercial building permits at 3,460 square feet and a total valuation of \$536,929.43.
- Assisted over 2,769 Building and Safety customers at the public counter.

Code Compliance

- Responded to 2,679 code compliance cases and closed a total of 1,326 code compliance cases.
- Billed a total of \$134,604 and recovered a total of \$25,651 in code compliance cases.
- Opened 1,352 weed/rubbish abatement cases.
- Billed a total of \$173,506 and recovered a total of 44,756 for weed abatement cases.
- Current active zoning cases 1,705.
- Issued 154-yard sale permits.

Planning

- Entitled commercial projects totaling 466,570 square feet.
Notable projects:
 - Westgate Medical Campus project consisting of two four-story buildings totaling 208,000 square feet to be used for medical offices and associated services.
- Entitled 1,645 residential units including 69 Single-Family units and 1,576 multi-Family units
Notable residential projects:

Departmental Activities - continued

- Ventana Planning Area 3 residential project consisting of 219 condominium units with amenities that include a recreation center with a fitness room, a pool, picnic areas, a tot lot area, dog park, and barbeque area.
- Enclave residential project located at Curtis Avenue and Catawba Avenue includes 153 dwellings (84 duplex units and 69 single-family homes) and on-site amenities, including a barbeque area, sport court, and an open lawn area.
- Walnut Residential Project located between South Highland Avenue and Walnut Avenue, at Knox Avenue and consisting of 393 multi-family residential units.

Notable mixed-use projects:

- CityLink project, located at the southwest corner of Citrus Avenue and Arrow Boulevard and consisting of 30 transitional housing units and 10,440 square feet of commercial space.
- Mahmoudi Foothill project, located at the northeast corner of Foothill Boulevard and Sultana Avenue and consisting of 163 multi-family units and 5,000 square feet of commercial space.
- Ongoing work updating and streamlining the Zoning and Development Code.
- Ongoing training for staff to utilize Accela software program for tracking projects.
- Ongoing planning and environmental support for various city projects.
- Assisted customers during 3,079 phone calls and 2,110 visits to the public counter

Public Works & Engineering

- Trimmed 10,573 trees.
- Removed 137,761 square feet of graffiti city-wide.
- Southridge Park: Completed painting of park amenities, including security light poles, waste containers, benches, drinking fountains, playground equipment, and the restroom building.
- Catawba and Shadow Park: Completed 4,644 square feet of sidewalk repairs.
- Lemon Pepper Park: Completed full replacement of playground rubber surfacing.
- Coyote Canyon Playground: Completed full replacement of playground rubber surfacing.
- Filled approximately 4,680 potholes and replaced/installed 1,477 street signs.
- Repaired 23,611 square feet of sidewalk, 540 linear feet of curb & gutter and mitigated 3,162 trip hazards.

Departmental Activities - continued

- Cleaned 1,966,422 linear feet of sewer mainline (approximately 372 linear miles).
- Conducted 211 commercial and industrial pretreatment inspections and 296 storm water inspections.
- Completed 278 curbside used oil pickups collecting 1,229 gallons of used oil and 427 oil filters.
- Swept 16,500 curb miles of streets.
- Completed Pavement Rehabilitation Project at Merrill Ave between Alder Ave and Maple Ave
- Completed Pavement Rehabilitation Project at Grip Map 47
- Completed Slurry Seal at Grid 19, 20, 26, and 48
- Completed Rubberized Emulsion Aggregate Slurry (REAS) at Village of Heritage, Grid 47 and 54.
- Completed City Sidewalk at Grid 29, 35, 36, and 42.
- Continued Pavement Rehabilitation Project at Sierra Ave between baseline Ave and South Highland Ave
- Continued Pavement Rehabilitation Project at Sierra Ave between Sierra Lakes Pkwy and Summit Ave
- Continued Pavement Rehabilitation Project at Marygold Ave between Sierra Ave and Alder Ave
- Completed construction of Fire Station 81 project.
- Completed construction of the City Hall Renovation Phase 1 Project.
- Completed construction of the San Sevaine Trail, Phase 1 Segment 2 Project.
- Completed construction of the Downtown Parking Structure Project.
- Completed construction of the Ramona Ave, Alder Ave, and Locust Ave Safe Routes to School (SRTS) Project.
- Completed construction of the Active Transportation Program Fontana Gap Closure Project.
- Completed construction of the Courtplace Housing Development Infrastructure Project.
- Completed construction of the Arrow Blvd at Tokay Ave Traffic Signal Project
- Completed construction of the Arrow Blvd at Cypress Ave Traffic Signal Project.
- Completed construction for the Sierra Ave between San Bernardino Ave and Valley Ave Pavement Rehabilitation Project.
- Completed construction for the Village of Heritage North, South, and West Pavement Rehabilitation Project.
- Completed construction for the Fiber Optic to City Facilities Project (ARPA).
- Completed construction for the Fiber Optic to City Parks Project (County ARPA).
- Completed construction of the Metrolink Accessibility Project (SBCTA).
- Substantially completed construction of the Southridge Dog Park Projects.

Departmental Activities - continued

- Substantially completed the First Responders Memorial Monument Project.
- Completed Design and began bidding and construction phase for Fire Station 80 Training Center Project.
- Completed Design and Architecture phase and began bidding process for the City Hall Renovation Phase 2 Project.
- Completed Design and utility coordination for the Arrow Sewer Main Project.
- Continued construction for the Cypress Storm Drain Project.
- Continued Design for the TMS Upgrade Project (HSIP).
- Continued Design for the Catawba Ave Safe Routes to School Project (TDA Grant).
- Continued Design for the Regional Navigation Center Project.
- Continued Design for the Metrolink Station PD Sub-Station Project.
- Continued Design for the Etiwanda Avenue at Slover Avenue Intersection Widening Project.
- Continued Design for the Sierra Ave at Riverside Ave Traffic signal Project.
- Continued Design for the Baseline at Palmetto Traffic Signal Project.
- Continued Design and utility coordination for Westgate Improvement Project (RAISE Grant).
- Continued Design and environmental for Foothill from Almeria to Hemlock (Malaga Bridge).
- Continued Design for the Honor Roll Memorial Monument Project.
- Began Design phase for the Pickleball Courts Project
- Began Design phase for the STEAM Museum Project in the Lewis Library
- Began construction phase for the Downtown West Parking Structure Project.
- Began construction for the Date Elementary Safe Routes to School Project (ATP).
- Began Design phase for the SCE's Acosta and Firebird circuits undergrounding project

Housing Authority

- The Housing Authority's Housing Rehabilitation Program (HRP) is funded annually with Community Development Block Grant (CDBG) funds. The program is designed to assist low and moderate-income residents of owner-occupied homes, to preserve their housing by making needed repairs and code violation corrections. Assistance is offered as a grant and/or 0% interest, no payment loan. There are currently 47 applicants in various stages of processing. To date, approximately \$2.7 million has been spent for current and completed applicants since 2016. A total of 127 residents have successfully obtained assistance through HRP.

Departmental Activities - continued

- The City was awarded \$2.8 million from the California Interagency Council on Homeless Family Homelessness Challenge Grant in June 2022. These funds have been utilized to provide continued support for homeless assistance, interim housing activities, and construction of additional units to be used as an interim housing facility for homeless seniors and families with children. The Family Homelessness Grant program has assisted 722 individuals, with 321 individuals transitioning into permanent housing.
- The City was awarded CalHome Program funds from the State of California Housing & Community Development (HCD) in the amount of \$500,000. These funds are primarily utilized to assist low-income mobile home and owner-occupied housing residents to preserve their housing by making needed repairs. Assistance is offered as 0% interest, no payment forgivable loan. Since the program launched in February 2023, staff has received 70 applications and approved 66 to move forward with repairs.
- Received \$4.4 million through the U.S. Department of Housing and Urban Development’s Lead Hazard Reduction Grant & Healthy Homes Supplemental Grant Programs. This comprehensive program is designed to identify and control lead-based paint hazards in eligible privately-owned rental or owner-occupied housing populations. This program was launched on October 28, 2024, with a large interest. A total of 65 applications were requested and 57 applications were mailed out after eligibility pre-screening. At this time, there are 3 applications in progress and 2 completed projects, with an additional 3 properties that commenced in the program but were deemed no longer eligible once hazardous testing results returned.
- The City was awarded \$1.5 million in Healthy Homes Production Grant funding. This program takes a comprehensive approach to address housing-related hazards including electrical issues, mold, water intrusion, lead paint, allergens, asthma, carbon monoxide, home safety, pesticides, and radon. This program will be available to low-income renters and homeowners to maximize the number of vulnerable residents protected from housing-related environmental health and safety hazards. It is anticipated that this program will launch in the Spring of 2026.
- In January 2025, the City was awarded \$2 million in grant funding to establish the Older Adult Home Modification Program, designed to enhance the safety and functionality of homes for eligible low-income senior homeowners and renters aged 62 and older. The program aims to improve overall safety, increase accessibility, and support residents’ ability to maintain independence, empowering them to age in place successfully. This program is also anticipated to be launched in Spring 2026.
- Since 2023, the City receives funding to address future opioid remediation. In 2025, the City launched a mobile opioid outreach team that conducts daily community outreach to engage the most vulnerable populations impacted by opioid and substance use disorders. The team supports individuals by offering engagement, peer support, case management, and service connection. The team also supports participants at The Path interim housing site to promote stabilization and recovery.

Departmental Activities - continued

- The City was awarded \$1.7 million from the San Bernardino Council Continuum of Care (CoC) board under the Housing and Homelessness Incentive Program (HHIP). The program aims to support individuals in permanent supportive housing, project is currently pending approval from Inland Empire Health Plan (IEHP).

Police Department

- Awarded 2024 Edward Byrne Memorial of Justice Assistance Grant (JAG) in the amount of \$45,317
- Awarded 2024 Homeland Security Grant Program (HSGP) \$57,927
- Applied 2025 Homeland Security Grant Program (HSGP) \$49,499
- Applied 2026 Office of Traffic Safety (OTS) Grant in the amount of \$335,000
- Awarded 2026 Office of Traffic Safety (OTS) Grant in the amount of \$335,000
- Applied 2026 Alcoholic Beverage Control Grant (ABC) in the amount of \$27,080
- Awarded 2026 Alcoholic Beverage Control Grant (ABC) in the amount of \$27,080

Summary of Proposed General Fund Adjustments

The Midyear Budget Report recommends the following General Fund budget adjustments:

		Fund Balance	
		Impact	
		Revenues	Expenditures
Adjust revenue estimates to reflect midyear collections:			
	Increase to Transactional Use Tax	862,600	
	Increase to Property Tax	1,742,520	
	Increase to Interest and Rentals	1,168,195	
	Increase to Miscellaneous Revenue	20,000	
	Increase to Reimbursables	10,082	
		\$ 3,803,397	
Personnel adjustments (One-Time):			
Human Resources	Decrease part-time for new Human Resources Technician		(30,250)
Community Services	Move appropriations to GF from Fund #386 for PC#24052		69,800
Police	One-time bonus related to contract negotiations		431,163
Police	Dispatch signing bonus		50,000
			\$ 520,713
Personnel adjustments (Recurring):			
Citywide	Cafeteria plan/health cost increases (six months)		269,630
City Administration	Decrease part-time for adoption of full-time personnel		(139,490)
City Administration	New Business Development Coordinator position		27,850
Human Resources	New Human Resources Technician position		30,250
Innovation & Technology	Eliminate IT System Technician position		(99,230)
Innovation & Technology	New Senior Business Analyst position		46,710
Finance	Reclass Account Clerk I to Accounting Tech		2,610
Police	FY25/26 PMA contract negotiations		545,682
			\$ 684,012
Offsetting adjustments:			
To: City Clerk, Finance	Transfer legal appropriations		465,000
From: Human Resources, Admin Svcs, Development Svcs, PW&E, Police	Transfer legal appropriations		(465,000)
Development Services	IEUA water connection		20,000
Development Services	Salary savings for Economic Development position		(120,000)
			\$ (100,000)

Summary of Proposed General Fund Adjustments - continued

		Fund Balance	
		Impact	
		Revenues	Expenditures
New requests (one-time):			
City Administration	Decrease video presentation for adopted positions		(40,000)
Finance	Decrease appropriations for Accounting Tech Reclass		(2,610)
Development Services	Hazardous waste sharps containers		15,000
Building & Safety	ADA consultatnt		217,030
Building & Safety	Plan check services		25,000
Planning	Plan retyping		50,000
Planning	State Housing Element update		300,000
Public Works & Engineering	Equipment rentals		37,700
Public Works & Engineering	Landscape contract increase		13,930
Public Works & Engineering	Damaged property materials		34,500
Public Works & Engineering	Welding equipment		57,300
Public Works & Engineering	Additional plan check services		70,000
Public Works & Engineering	Traffic study and plan check support		35,000
Public Works & Engineering	On-call support		75,000
Public Works & Engineering	Traffic signal cabinets		16,500
Police	Crossing guard contract increase		63,000
Police	FY24/25 San Bernardino Anuman Shelter contract		77,040
Police	CCTV surveillance systems lease		60,000
Police	Narcotics vehicle (3) operations & maintanance		23,865
Police	Radio purchase and maintenance		3,900
Police	SWAT paging system		15,000
Police	CLETS direct network fees		10,000
Police	Microfiche scanning		163,000
			\$ 1,320,155
New requests (recurring):			
Building & Safety	Graffiti abatement contract		100,000
Public Works & Engineering	Painting contract		26,000
Police	FY25/26 San Bernardino Anuman Shelter contract		50,000
			\$ 176,000
		\$ 3,803,397	\$ 2,600,880

Summary of Proposed General Fund Adjustments - continued

		Fund Balance	
		Impact	
		Revenues	Expenditures
Transfers:	To Fund #604 for various TUT capital projects		862,600
	To Fund #720 for SB County Downtown grant 25% City match		50,000
	To Fund #720 for Soundbox Group		120,000
	To Fund #751 for reimbursed vehicle repairs		10,082
Reserves:	Fund balance, beginning of year		159,835
		\$ 3,803,397	\$ 3,803,397

Although budget adjustments are recommended across all City funds, the emphasis of the Midyear 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 \$3,803,397 as part of the Midyear Budget Status Report. See page 62 for details of the revenue adjustments.

Revenue Source	Adopted Budget	Current Budget Before Adjustments	Received as of 12/31/2025	Percent of Current Budget Received	Recommended Midyear Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Received
Sales Tax	\$ 54,914,670	\$ 54,914,670	\$ 17,900,942	32.60%	\$ -	\$ 54,914,670	32.60%
Transactional Use Tax	42,740,750	42,740,750	16,371,124	38.30%	862,600	43,603,350	37.55%
Property Tax	46,948,270	46,948,270	6,029,319	12.84%	1,742,520	48,690,790	12.38%
Interest and Rentals	4,013,580	4,080,780	(705,763)	-17.29%	1,168,195	5,248,975	-13.45%
Franchises	10,828,300	10,828,300	1,700,435	15.70%	-	10,828,300	15.70%
Business Related	11,260,870	11,260,870	4,388,981	38.98%	-	11,260,870	38.98%
Development Related	9,599,490	9,599,490	3,526,428	36.74%	-	9,599,490	36.74%
Recreation	4,220,670	4,220,670	2,007,502	47.56%	-	4,220,670	47.56%
Motor Vehicle in-Lieu	250,000	250,000	327,519	131.01%	-	250,000	131.01%
Miscellaneous Revenues	2,034,740	2,084,740	710,990	34.10%	20,000	2,104,740	33.78%
Reimbursables	1,794,870	1,797,004	1,690,245	94.06%	10,082	1,807,086	93.53%
From Other Agencies	9,390,310	9,390,310	4,570,155	48.67%	-	9,390,310	48.67%
Total General Fund	\$ 197,996,520	\$ 198,115,854	\$ 58,517,876	29.54%	\$ 3,803,397	\$ 201,919,251	28.98%

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 37.81%.**

General Fund Expenditures

General Fund expenditures for Midyear are on track and within budget. Staff recommends a net increase in appropriations of \$2,600,880. See page 62 for details of the expenditure adjustments.

Department	Adopted Budget	Current Budget Before Adjustments	Spent as of 12/31/2025	Percent of Current Budget Spent	Recommended Midyear Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
City Administration	\$ 4,817,820	\$ 4,952,096	\$ 1,543,816	31.18%	(160,024)	\$ 4,792,072	32.22%
Human Resources	2,397,360	2,397,360	743,717	31.02%	(143,240)	2,254,120	32.99%
Administrative Services	884,080	884,080	261,299	29.56%	(40,764)	843,316	30.98%
City Clerk	1,040,820	1,195,870	725,639	60.68%	417,302	1,613,172	44.98%
Community Services	15,876,460	15,876,460	6,886,942	43.38%	80,135	15,956,595	43.16%
Innovation & Technology	5,405,410	5,306,346	2,426,070	45.72%	(18,622)	5,287,724	45.88%
Finance	6,053,080	6,462,473	2,384,025	36.89%	48,968	6,511,441	36.61%
Development Services	6,489,730	6,721,314	1,479,309	22.01%	(244,236)	6,477,078	22.84%
Building and Safety	4,798,280	4,817,780	2,042,994	42.41%	346,649	5,164,429	39.56%
Planning	3,709,460	4,029,460	1,490,779	37.00%	370,764	4,400,224	33.88%
Public Works & Engineering	17,018,050	17,593,935	6,952,447	39.52%	365,489	17,959,424	38.71%
Police	85,267,660	88,874,287	40,701,497	45.80%	1,578,459	90,452,746	45.00%
Total General Fund	\$ 153,758,210	\$ 159,111,460	\$ 67,638,535	42.51%	\$ 2,600,880	\$ 161,712,340	41.83%

NOTE: The above amounts do not include projects.

Fund Balance Review

The City Council has established an Undesignated General Fund Balance goal of 25% of adopted recurring annual appropriations. The Midyear 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.

There are no Fund Balance Reserves adjustments included in the Midyear Budget Report.

Fund Balance Reserves After Adjustments

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

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 changes are recommended as part of the Midyear 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
City Administration		New	Business Development Coordinator	27,850	103,450	-	-	27,850	103,450
City Administration	10020	Title Change	Senior Production Coordinator to Multimedia Production Supervisor	-	-	-	-	-	-
Human Resources		New	Human Resources Technician	30,250	112,340	-	-	30,250	112,340
Innovation & Technology	26031	Eliminate	IT System Technician	(99,230)	(99,230)	-	-	(99,230)	(99,230)
Innovation & Technology		New	Senior Business System Analyst	46,710	173,480	-	-	46,710	173,480
Finance	28006	Reclass	Account Clerk I to Accounting Tech	2,610	9,680	2,400	8,930	5,010	18,610
				\$ 8,190	\$ 299,720	\$ 2,400	\$ 8,930	\$ 10,590	\$ 308,650

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 was one liability claim settled during Midyear of Fiscal Year 2025/2026.

Claim Number	Description	Amount
CIVSB2518744	Special City Business	\$ 120,000
		\$ 120,000

American Rescue Plan Act (ARPA) Expenditure Plan

CITY OF FONTANA			
AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN			
ESTIMATED AS OF December 31, 2025			
Approved Projects by Federal Use Category	Amount	Expended	Available
Public Health & Economic Response	22,633,152	22,382,286	250,866
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	3,072,736	169,092
Vaccine Bonus	526,986	526,986	-
Ventilation Upgrade for City Facilities	2,322,150	2,322,150	-
Revenue Loss	10,000,000	9,999,606	394
Parking Structure	10,000,000	9,999,606	394
Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200)	51,433	51,433	-
Administrative Costs	51,433	51,433	-
Water, Sewer, and Broadband Infrastructure	16,531,692	13,500,916	3,030,776
Cypress Storm Drain Project	7,340,000	4,911,654	2,428,346
Data Security & Threat Detection	157,927	157,927	-
Endpoint Detection & Response Solution	154,806	154,806	-
Fiber to City facilities	1,773,968	1,530,946	243,022
Leveraged Project: Accela	3,406,636	3,406,636	-
Leveraged Project: Fontana 311	2,398,355	2,075,880	322,475
Septic to Sewer	500,000	463,156	36,844
Sewer and Storm Drain Infrastructure Masterplan	375,130	375,130	-
Update Master Infrastructure Plans	424,870	424,781	89
Premium Pay	1,040,837	1,040,837	-
Part-Time Employee Retention	152,936	152,936	-
Public Safety Premium Pay	887,901	887,900	-
Total	50,257,114	46,975,077	3,282,036

Grants Submitted & Awarded

CITY OF FONTANA						
GRANTS SUBMITTED & AWARDED						
ESTIMATED AS OF December 31, 2025						
Department > Grant Name	Funding Source	Fund #	Date	Awarded	Expended	Remaining
Community Services				57,864,798	15,717,584	42,147,214
After School Education and Safety - ASES (2025-2027)	State	385	Jul-24	13,222,206	6,721,943	6,500,263
Extended Learning Program - ELO-P (2025-2027)	State	386	Jul-24	44,642,592	8,995,641	35,646,952
Development Services Admin				7,056,609	3,379,298	3,677,310
Beverage Recycling Grant 2024-2025	State	301	Mar-24	107,324	880	106,444
Catawba SRTS Sidewalk	State	303	Dec-23	396,348	25,254	371,094
City of Fontana Support Local Arts Events	County	720	Apr-25	100,000	52,000	48,000
Emergency Management Performance Grant FY2022	Federal	301	Jul-23	39,853	24,329	15,524
Emergency Rental Assistance	Federal	104	Mar-22	151,415	151,415	-
Oil Payment Program OPP15 2025	State	301	May-25	29,819	-	29,819
Organic Waste SB1383	State	301	May-24	561,790	234,416	327,374
Permanent Local Housing Allocation	State	295	Aug-21	5,670,060	2,891,004	2,779,056
Housing				35,912,419	16,275,188	19,637,231
Calhome Program Grant	State	301	Apr-22	500,000	274,302	225,698
CDBG 2020-2025	Federal	362		14,580,448	10,482,226	4,098,222
Family Homelessness Challenge - Tamarind	State	301	Jul-22	2,726,608	2,416,371	310,237
Healthy Homes Grant (HHPP)	Federal	301	May-25	1,500,000	58,414	1,441,586
HESG 2024-2025	Federal	362		346,709	168,609	178,100
HOME 2018-2025	Federal	363		8,150,454	1,134,137	7,016,317
HomeKey B	State	301	Jun-22	618,200	607,859	10,341
LBP Healthy Home Grant	Federal	301	Dec-23	4,400,000	455,016	3,944,984
Older Adults Grant (OAHMP)	Federal	301	Jan-25	2,000,000	78,253	1,921,747
Prohousing Incentive Program (PIP)	State	301	Jun-24	1,090,000	600,000	490,000

Grants Submitted & Awarded – continued

CITY OF FONTANA						
GRANTS SUBMITTED & AWARDED						
ESTIMATED AS OF December 31, 2025						
Department > Grant Name	Funding Source	Fund #	Date	Awarded	Expended	Remaining
Public Works & Engineering				31,583,511	23,724,140	7,859,371
Alder-Locust-Ramona SRTS	State	301	Jun-23	167,000	154,826	12,174
Alder-Locust-Ramona SRTS	Federal	301	Jun-23	1,746,000	1,632,994	113,006
ARPA - County	Federal	304	Jun-22	3,125,000	2,927,120	197,880
Courtplace Housing Development	Federal	301	Mar-23	4,000,000	3,977,401	22,599
Date Elementary SRTS	State	301	Jul-21	1,790,000	188,961	1,601,039
Downtown - Norma Torres	Federal	301	Mar-24	850,000	180,706	669,294
Downtown Revital - Reyes	State	301	Sep-23	3,000,000	1,237,636	1,762,364
EECBG - Energy Efficiency & Conservation	Federal	301	Sep-24	230,640	229,523	1,117
Fontana SRTS	State	301	Mar-23	1,477,000	1,432,364	44,636
Homelessness Prevention	County	301	Apr-25	500,000	310,046	189,954
Pacific Electric Trail Improvement Project	Federal	301	Mar-23	750,000	522,536	227,464
San Sevaine - CRP	Federal	301	Aug-23	4,221,400	3,936,660	284,740
San Sevaine - MSRC	State	301	Nov-15	500,000	500,000	-
San Sevaine - RTP	Federal	301	May-16	6,560,571	6,460,416	100,155
SMART Grant	Federal	301	Jun-24	2,000,000	2,683	1,997,317
TMS Signal Updates	State	301	Sep-23	665,900	30,269	635,631
Police Department				3,613,908	1,608,791	2,005,118
Alcoholic Beverage Control 2024-2025	State	301		47,591	45,125	2,466
Edward Byrne Memorial JAG 2022-2024	Federal	301		151,942	132,452	19,490
Homeland Security Grant 2022	Federal	301	Dec-23	37,919	35,193	2,726
Officer Wellness and Mental Health Grant Award	State	301	Feb-23	136,204	136,204	-
Selective Traffic Enforcement Program (STEP) 2024 - 2026	Federal	301		1,030,000	703,632	326,368
State COPS AB3229 2023-2026 (other funding source)	State	322		2,210,252	556,185	1,654,068
Total				136,031,245	60,705,000	75,326,245

Transaction Use Tax (TUT) Expenditure Plan

CITY OF FONTANA				
TRANSACTION USE TAX (TUT) EXPENDITURE PLAN				
ESTIMATED AS OF December 31, 2025				
Fund Distribution By Category	Amount	Obligated	Actuals	Available
Facilities	6,165,250	2,095,455	243,967	3,825,828
Art Depot Flooring	20,000	-	17,846	2,154
Art Depot HVAC Replacement	49,000	48,087		913
Backflow Device Replacements	150,000	-		150,000
Baseball Field Laser Grading - Bill Martin	85,000	55,138		29,863
DSO Water Heater Replacement	13,000	-	12,860	140
Facility Improvements - Paint	150,000	100,500		49,500
Facility Improvements 25/26 Total \$1.5M	594,000	-		594,000
Facility Improvements ORG 60437300	19,720	-		19,720
Fence & Handrail Painting	75,000	131,661		(56,661)
Heritage Center Flooring Replacement	133,000	106,021		26,979
Heritage Center Water Heater Rplcmt	27,000	-	26,780	220
Historical Society Re-roof	4,700	-	9,500	(4,800)
HUD Grant - PE Trail	80,850	-	80,850	-
Jesse Turner Fountain New Q1	22,250	-		22,250
Jessie Turner Center HVAC Replacement	100,000	85,284		14,716
Library HVAC Replacement	30,080	11,886	30,079	(11,885)
Library Water Heater Replacement	12,000	-		12,000
Park Light Pole Painting - Fontana	60,000	-		60,000
Park Restroom Renovation - Fontana	30,000	25,090		4,910
Public Works HVAC Replacement	291,000	-		291,000
Ralph Lewis Park Field Replacement	2,019,150	1,283,838	1,107	734,206
Seville Park Pickle Ball Court	2,000,000	140,730	64,945	1,794,325
Stage Red HVAC and Water Heater Rplcmt	56,500	107,221		(50,721)
Village of Heritage Pools New Q1	143,000	-		143,000

Transaction Use Tax (TUT) Expenditure Plan - continued

CITY OF FONTANA				
TRANSACTION USE TAX (TUT) EXPENDITURE PLAN				
ESTIMATED AS OF December 31, 2025				
Fund Distribution By Category	Amount	Obligated	Actuals	Available
Transportation	6,631,330	154,290	2,398,674	4,078,366
2025-26 Pavement Rehabilitation (\$7.9M BOND 601)	2,100,000	36,217	1,364,072	699,710
ADA Ramps Upgrade	500,000	16,308	33,652	450,040
Development Reimbursement	3,631,330	-	993,005	2,638,325
Pavement Software Program	150,000	99,710		50,290
Specialty Sign Requests	100,000	-		100,000
Street Maintenance	150,000	2,055	7,945	140,000
Utilities	339,050	284,319	-	54,731
Storm Drain Maintenance	339,050	284,319		54,731
Housing / Community Development	7,900,000	-	7,700,000	200,000
Aldea Apartments Gap Funding Q1	200,000	-	-	200,000
Aldea Apartments Purchase Q1	7,700,000	-	7,700,000	-
Communications	105,795	-	105,758	37
Police Dept Dispatch Radios New Q1	105,795	-	105,758	37
Technology	500,000	-	-	500,000
Park Security Camera with Fiber	500,000	-		500,000
Total	21,641,425	2,534,064	10,448,399	8,658,962

Treasury Report

City of Fontana
Investment Portfolio Asset Summary
As of December 31, 2025

ASSETS	December 31, 2025						
	Asset Allocation	Current Par Value	Total Cost Value	Market Value	Accrued Int/Div	Market Value Plus Accrued	Percent of Total
Advisor-Managed Portfolio							
Cash/Sweep	\$ 1,798,011	\$ 1,798,011	\$ 1,798,011	\$ -	\$ 1,798,011	0.45%	
Money Market	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	
Total Cash/Sweep	\$ 1,798,011	\$ 1,798,011	\$ 1,798,011	\$ -	\$ 1,798,011	0.45%	
Marketable Securities							
Agency Security	\$ 86,216,058	\$ 44,322,355	\$ 45,485,228	\$ 72,326	\$ 45,557,554	11.36%	
Mortgage Pools	-	-	-	-	-	0.00%	
CMO & Asset Backed Securities	37,209,985	26,449,282	26,479,427	-	26,479,427	6.60%	
Corporate Bonds	87,410,000	86,916,612	88,466,702	1,148,479	89,615,181	22.34%	
Municipal Bonds	-	-	-	-	-	0.00%	
U.S. Treasuries	234,595,000	234,152,548	235,609,617	2,120,750	237,730,367	59.26%	
Total Marketable Securities	\$ 445,431,043	\$ 391,840,797	\$ 396,040,974	\$ 3,341,555	\$ 399,382,529	99.55%	
Total Advisor-Managed Portfolio	\$ 447,229,054	\$ 393,638,808	\$ 397,838,985	\$ 3,341,555	\$ 401,180,540	100.00%	
Pooled Investments							
California Class	\$ 391,202	\$ 391,202	\$ 391,202	\$ -	\$ 391,202	30.56%	
Local Agency Investment Fund (LAIF)	\$ 888,914	\$ 888,914	\$ 888,914	\$ -	\$ 888,914	69.44%	
Total Pooled Investments	\$ 1,280,116	\$ 1,280,116	\$ 1,280,116	\$ -	\$ 1,280,116	100.00%	
Deposit Accounts							
Bank of America - General Checking	\$ 167,081,113	\$ 167,081,113	\$ 167,081,113	\$ -	\$ 167,081,113	99.34%	
Bank of America - Veterans	9,050	9,050	9,050	-	9,050	0.01%	
Escrow Accounts	273,219	273,219	273,219	29	273,248	0.16%	
Petty Cash/Self Insurance	828,393	828,393	828,393	-	828,393	0.49%	
Total Deposit Accounts	\$ 168,191,775	\$ 168,191,775	\$ 168,191,775	\$ 29	\$ 168,191,805	100.00%	
Investments Held by Fiscal Agents							
Schwab - 115 Trusts							
OPEB		\$ 26,681,316	\$ 31,343,106	\$ 26,654	\$ 31,369,759	12.90%	
Pension Stabilization		12,282,894	14,753,769	9,478	14,763,247	6.07%	
Other Fiscal Agent Accounts	-	197,013,702	197,013,702	-	197,013,702	81.03%	
Total Investments Held by Fiscal Agents	\$ -	\$ 235,977,912	\$ 243,110,577	\$ 36,132	\$ 243,146,709	100.00%	
Total Cash and Investments	\$ 616,700,945	\$ 799,088,611	\$ 810,421,453	\$ 3,377,716	\$ 813,799,169		

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



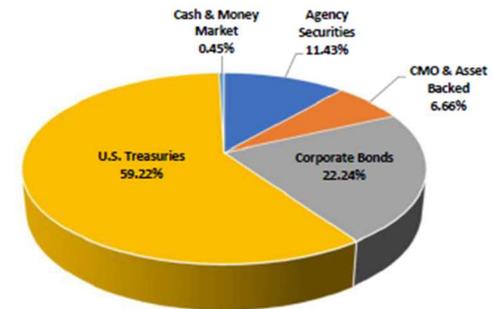
OPERATING AND 115 TRUST ASSETS SUMMARY

December 31, 2025

Operating Assets - Asset Allocation (BlackRock/Schwab)

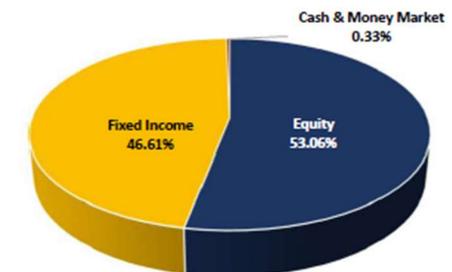
Asset Type	Period Ending Par Value/Shares	Original Cost Basis	Adjusted Cost Basis	Period Ending Market Value
Agency Securities	\$ 86,216,058	\$ 44,322,360	\$ 44,322,355	\$ 45,485,228
CMO & Asset Backed	\$ 37,209,985	\$ 26,449,282	\$ 26,449,282	\$ 26,479,427
Corporate Bonds	\$ 87,410,000	\$ 87,000,882	\$ 86,916,612	\$ 88,466,702
U.S. Treasuries	\$ 234,595,000	\$ 234,332,790	\$ 234,152,548	\$ 235,609,617
Cash & Money Market*	\$ 1,798,011	\$ 1,798,011	\$ 1,798,011	\$ 1,798,011
Totals	\$ 447,229,054	\$ 393,903,325	\$ 393,638,807	\$ 397,838,984

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



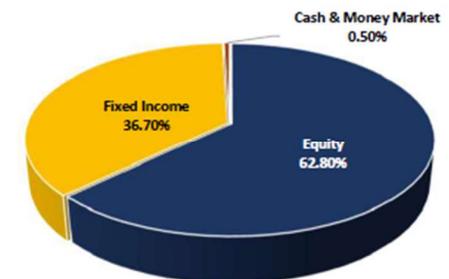
Section 115 OPEB Irrevocably Committed Assets - Asset Allocation (Shuster/Schwab)

Asset Type	Initial Investment	11/30/2025 Value	12/31/2025 Cost Basis	12/31/2025 Value
Equity	\$ -	\$ 16,470,144	\$ 12,412,049	\$ 16,631,948
Fixed Income	\$ -	\$ 14,616,887	\$ 14,166,820	\$ 14,608,710
Cash & Money Market	\$ 23,810,690	\$ 79,327	\$ 102,448	\$ 102,448
Totals	\$ 23,810,690	\$ 31,166,358	\$ 26,681,316	\$ 31,343,106



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

Asset Type	Initial Investment	11/30/2025 Value	12/31/2025 Cost Basis	12/31/2025 Value
Equity	\$ -	\$ 9,180,042	\$ 6,966,295	\$ 9,265,184
Fixed Income	\$ -	\$ 5,417,273	\$ 5,242,379	\$ 5,414,365
Cash & Money Market	\$ 10,800,000	\$ 57,304	\$ 74,220	\$ 74,220
Totals	\$ 10,800,000	\$ 14,654,619	\$ 12,282,894	\$ 14,753,769



Combined Totals	\$	\$ 367,863,832	\$	\$ 432,603,017	\$	\$ 443,935,859
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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.

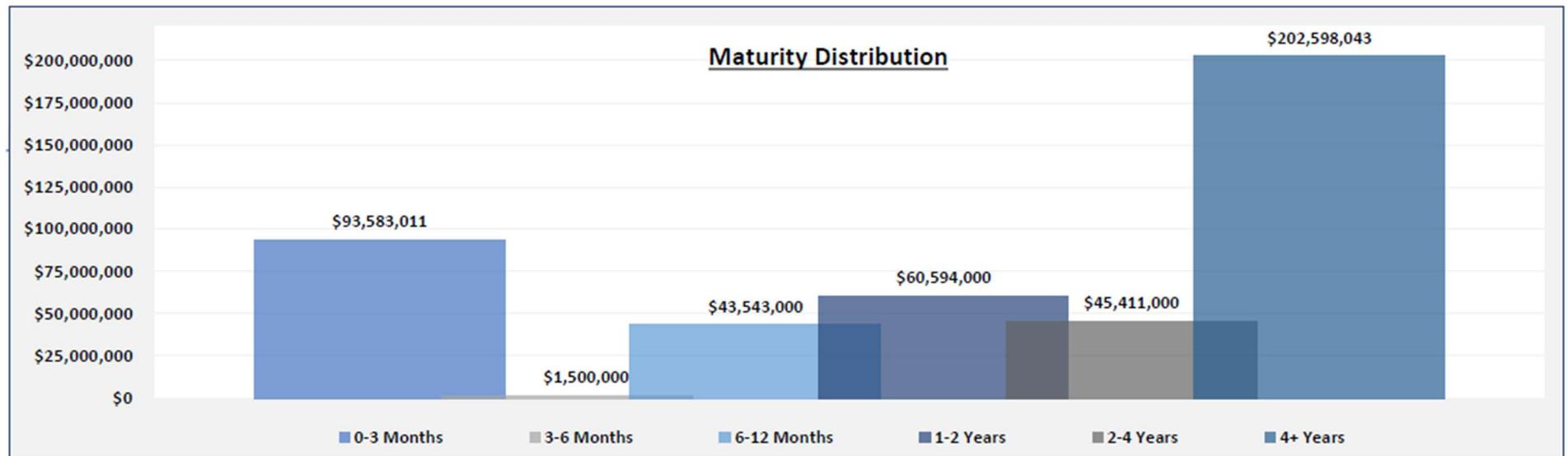
Treasury Report – continued



OPERATING ASSETS (SCHWAB) - MATURITY DISTRIBUTION

December 31, 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	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	\$ 76,216,058
CMO & Asset Backed	\$ -	\$ -	\$ -	\$ 1,357,000	\$ 13,251,000	\$ 22,601,985
Corporate Bonds	\$ 8,785,000	\$ 1,500,000	\$ 4,168,000	\$ 16,047,000	\$ 28,160,000	\$ 28,750,000
U.S. Treasuries	\$ 81,000,000	\$ -	\$ 35,375,000	\$ 43,190,000	\$ -	\$ 75,030,000
Cash & Money Market	\$ 1,798,011	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 93,583,011	\$ 1,500,000	\$ 43,543,000	\$ 60,594,000	\$ 45,411,000	\$ 202,598,043



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
December 31, 2025

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Original Cost Basis	Amortization Value	Adjusted Cost Basis	Ending Market Value	Ending Unit Price
Cash & Money Market	Schwab Cash	Cash					0	1,796,010.76	1,796,010.76	-	1,796,010.76	1.00
		Total Count:	1				0	1,796,010.76	1,796,010.76	-	1,796,010.76	

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Original Cost Basis	Amortization Value	Adjusted Cost Basis	Ending Market Value	Ending Unit Price	
Agency Securities	FHLMC	1.5%44	3137H0A40	1.50%	1.62%	4/15/2044	0.65	4,400,000.00	503,069.77	-	503,069.77	489,177.02	98.08
Agency Securities	FHILB	0.6%26	3130AXK88	0.60%	3.38%	12/30/2026	0.99	2,000,000.00	1,710,065.00	-	1,710,065.00	1,941,260.00	97.06
Agency Securities	FHILB	1%26	3130ALGJ7	1.00%	11.13%	3/23/2026	0.22	1,000,000.00	901,393.00	-	901,393.00	969,209.48	96.92
Agency Securities	FHILB	0.98%26	3130ALH00	0.98%	2.72%	3/5/2026	0.17	1,000,000.00	917,679.74	-	917,679.74	995,379.00	99.54
Agency Securities	FFCB	4.33%30	3133ER7E5	4.33%	4.21%	3/18/2030	1.21	2,000,000.00	1,999,410.00	-	1,999,410.00	2,009,596.00	100.48
Agency Securities	FFCB	4.58%29	3133ETBK2	4.58%	4.51%	4/2/2029	0.25	2,000,000.00	2,000,010.00	(1.15)	2,000,008.85	2,004,450.00	100.22
Agency Securities	FFCB	4.64%30	3133ETK77	4.64%	4.55%	6/10/2030	0.44	5,000,000.00	4,990,010.00	-	4,990,010.00	5,017,950.00	100.36
Agency Securities	FEDERAL NTNL MO 0.875%26		3135G06L2	0.88%	3.42%	12/18/2026	0.96	2,000,000.00	1,793,205.00	-	1,793,205.00	1,947,966.00	97.40
Agency Securities	FEDERAL NTNL MORT 4.4%29		3136GAZ14	4.40%	4.23%	12/11/2029	0.94	2,000,000.00	2,000,010.00	(3.94)	2,000,006.06	2,012,220.00	100.61
Agency Securities	FHLMC G18659	3%32	3128MMWV1	3.00%	3.18%	9/1/2032	0.35	744,000.00	81,607.44	-	81,607.44	85,206.69	98.93
Agency Securities	FHLMC S80032	3.5%32	3132CWA85	3.50%	3.56%	9/1/2032	2.49	3,799,000.00	11,934.41	-	11,934.41	51,464.84	99.62
Agency Securities	FHLMC S81459	5.5%40	3132CXT05	5.50%	5.18%	1/1/2040	3.07	3,500,000.00	3,113,678.85	-	3,113,678.85	3,137,179.56	103.14
Agency Securities	FNMA PL BM5111	3%33	3140I9V00	3.00%	3.30%	11/1/2033	2.46	448,000.00	443,492.03	-	443,492.03	949,635.22	97.89
Agency Securities	FNMA PL CB4524	5%37	3140QQA21	5.00%	4.76%	8/1/2037	3.72	165,000.00	109,871.61	-	109,871.61	107,872.17	102.15
Agency Securities	FNMA PL CB4525	5%37	3140QQA39	5.00%	4.76%	8/1/2037	3.76	149,498.00	73,833.35	-	73,833.35	72,716.42	102.17
Agency Securities	FNMA PL CB4526	5%37	3140QQA47	5.00%	4.78%	8/1/2037	3.56	442,735.00	276,522.90	-	276,522.90	272,258.67	101.97
Agency Securities	FNMA PL CB4508	4.5%37	3140QQA14	4.50%	4.44%	8/1/2037	3.81	448,000.00	278,643.20	-	278,643.20	270,763.78	100.52
Agency Securities	FNMA PL CB4509	4.5%37	3140QQA11	4.50%	4.44%	8/1/2037	3.75	840,624.00	466,282.61	-	466,282.61	453,980.56	100.50
Agency Securities	FNMA PL CB4510	4.5%37	3140QQA19	4.50%	4.45%	8/1/2037	3.66	483,000.00	278,993.82	-	278,993.82	271,743.61	100.45
Agency Securities	FNMA PL CB4514	4.5%37	3140QQA08	4.50%	4.44%	8/1/2037	3.72	728,251.00	409,268.06	-	409,268.06	397,359.75	100.58
Agency Securities	FNMA PL CB4523	5%37	3140QQA28	5.00%	4.76%	8/1/2037	3.71	385,141.00	243,855.13	-	243,855.13	238,728.64	102.16
Agency Securities	FNMA PL CB4755	5%37	3140QQH99	5.00%	4.84%	9/1/2037	3.68	488,000.00	304,424.13	-	304,424.13	299,960.71	101.42
Agency Securities	FNMA PL CB4756	5%37	3140QQJ44	5.00%	4.76%	9/1/2037	3.56	271,000.00	133,594.88	-	133,594.88	132,786.78	102.15
Agency Securities	FNMA PL CB4757	5%37	3140QQJ82	5.00%	4.76%	9/1/2037	3.66	457,000.00	250,374.55	-	250,374.55	249,018.08	102.15
Agency Securities	FNMA PL CB4758	5%37	3140QQJ00	5.00%	4.76%	9/1/2037	3.65	312,000.00	165,089.40	-	165,089.40	164,569.90	102.17
Agency Securities	FNMA PL CB4759	5%37	3140QQJ08	5.00%	4.78%	9/1/2037	3.77	315,000.00	164,829.57	-	164,829.57	164,134.74	101.97
Agency Securities	FNMA PL CB4760	5%37	3140QQJ06	5.00%	4.75%	9/1/2037	3.59	632,000.00	373,833.80	-	373,833.80	370,597.55	102.22
Agency Securities	FNMA PL CB5005	5%37	3140QQR31	5.00%	4.75%	10/1/2037	3.68	188,000.00	112,125.23	-	112,125.23	114,290.46	102.22
Agency Securities	FNMA PL CB4990	4.5%37	3140QQR11	4.50%	4.44%	11/1/2037	3.71	240,312.00	143,500.80	-	143,500.80	146,861.18	100.52
Agency Securities	FNMA PL CB4991	4.5%37	3140QQR19	4.50%	4.44%	10/1/2037	3.75	125,049.00	62,177.67	-	62,177.67	63,697.99	100.50
Agency Securities	FNMA PL CB4995	4.5%37	3140QQR88	4.50%	4.44%	10/1/2037	3.59	185,273.00	102,545.91	-	102,545.91	104,946.41	100.58
Agency Securities	FNMA PL FM2743	3%34	3140X6BM2	3.00%	3.31%	2/1/2034	2.55	2,590,000.00	432,284.88	-	432,284.88	446,087.19	97.76
Agency Securities	FNMA PL FM6298	4%38	3140X9713	4.00%	4.00%	6/1/2038	3.26	1,887,000.00	725,810.06	-	725,810.06	664,831.18	100.02
Agency Securities	FNMA PL FM8952	4%37	3140XCSN4	4.00%	4.14%	12/1/2037	3.07	2,149,000.00	970,474.82	-	970,474.82	877,378.50	98.66
Agency Securities	FNMA PL F56072	2.5%36	3140XVX69	2.50%	3.01%	12/1/2036	3.44	943,175.00	521,945.66	-	521,945.66	565,429.07	95.22
Agency Securities	FNMA PL MA0919	3.5%31	31418AAV0	3.50%	3.68%	12/1/2031	2.34	5,269,000.00	216,070.21	-	216,070.21	221,785.96	99.06
Agency Securities	FNMA PL MA0976	3.5%32	31418ACN6	3.50%	3.67%	2/1/2032	2.34	6,180,000.00	292,414.23	-	292,414.23	300,399.98	99.06
Agency Securities	FNMA PL MA1401	3%33	31418ARX8	3.00%	3.52%	4/1/2033	2.89	3,399,000.00	342,891.49	-	342,891.49	350,475.85	98.68
Agency Securities	FNMA PL MA2832	3%36	31418CE0	3.00%	3.43%	12/1/2036	4.19	1,662,000.00	188,863.19	-	188,863.19	272,084.31	96.12
Agency Securities	FNMA PL MA3060	3%32	31418CN00	3.00%	3.36%	7/1/2032	2.55	2,178,000.00	221,481.91	-	221,481.91	228,827.80	97.92
Agency Securities	FNMA PL MA4309	1.5%31	31418DZX9	1.50%	2.48%	7/1/2031	0.27	1,440,000.00	526,105.28	-	526,105.28	559,195.62	94.92
Agency Securities	FHLMC RR0001	4.5%40	3142XCAB6	4.50%	4.49%	6/1/2040	3.43	5,000,000.00	4,493,782.22	-	4,493,782.22	4,479,813.82	100.08
Agency Securities	FHLMC RR0002	5%40	3142XCAC4	5.00%	4.88%	6/1/2040	3.92	7,500,000.00	6,451,196.72	-	6,451,196.72	6,491,882.93	101.27
Agency Securities	FHLMC RR0017	5%40	3142XCAT7	5.00%	4.87%	8/1/2040	3.43	5,000,000.00	4,523,666.94	-	4,523,666.94	4,520,104.57	101.34
		Total Count:	44	3.89%	4.02%		2.34	86,216,058.00	44,322,359.67	(5.09)	44,322,354.58	45,485,227.79	

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Original Cost Basis	Amortization Value	Adjusted Cost Basis	Ending Market Value	Ending Unit Price	
CMO & Asset Backed	ARI FLEET LEASE T 5.8%32		00218XAB9	5.80%	5.51%	11/15/2032	0.37	205,000.00	85,171.84	-	85,171.84	85,813.12	100.52
CMO & Asset Backed	AMERICAN EXPRESS 5.23%28		02582JW01	5.23%	4.85%	9/15/2028	0.68	325,000.00	324,993.36	-	324,993.36	326,194.72	100.98
CMO & Asset Backed	AMERICAN EXPRESS 4.319%30		02582JW94	4.32%	4.03%	4/15/2030	2.29	843,000.00	842,994.83	-	842,994.83	852,645.52	101.14
CMO & Asset Backed	ARI FLEET LEASE 5.54%33		04039HAB1	5.54%	5.43%	4/15/2033	0.41	100,000.00	48,600.78	-	48,600.78	48,925.82	100.68
CMO & Asset Backed	BA CREDIT CARD T 4.79%28		05522RDG0	4.79%	4.64%	4/15/2028	0.37	1,582,000.00	1,581,667.46	-	1,581,667.46	1,587,394.94	100.34
CMO & Asset Backed	BA CREDIT CARD T 4.98%28		05522RDH8	4.98%	4.57%	11/15/2028	0.67	500,000.00	499,958.00	-	499,958.00	505,636.25	101.13
CMO & Asset Backed	CNH EQUIPMENT TR 3.69%27		12663JAC5	3.89%	3.92%	11/15/2027	0.35	413,000.00	123,262.74	-	123,262.74	123,214.26	99.95
CMO & Asset Backed	CARMAX AUTO OWNE 4.92%28		14318WAD9	4.92%	4.63%	10/16/2028	0.73	96,000.00	87,710.06	-	87,710.06	86,369.64	100.77
CMO & Asset Backed	CARMAX AUTO OWNER T 6%28		14318VAC9	6.00%	5.48%	7/17/2028	0.62	642,000.00	473,358.38	-	473,358.38	479,564.68	101.29
CMO & Asset Backed	CARMAX AUTO OWNE 4.59%28		14320AAB7	4.59%	4.46%	7/17/2028	0.53	1,505,000.00	1,295,474.76	-	1,295,474.76	1,299,468.83	100.31
CMO & Asset Backed	ELEMENT FLEET MA 6.16%35		165183C25	6.16%	6.02%	10/15/2035	0.49	306,000.00	106,659.65	-	106,659.65	109,795.88	101.04
CMO & Asset Backed	CHESAPEAKE FUNDS 5.52%36		165183D01	5.52%	5.42%	5/15/2036	0.74	468,000.00	240,563.37	-	240,563.37	242,406.05	100.77
CMO & Asset Backed	CITIBANK CREDIT C 4.3%30		17305EH46	4.30%	4.03%	6/21/2030	2.47	3,200,000.00	3,199,142.80	-	3,199,142.80	3,235,075.84	101.10

Treasury Report - continued



OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL
December 31, 2025

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Original Cost Basis	Amortization Value	Adjusted Cost Basis	Ending Market Value	Ending Unit Price
CMO & Asset Backed	DISCOVER CARD EX 4.31%28	254683C19	4.31%	4.26%	3/15/2028	0.21	171,000.00	170,995.32	-	170,995.32	171,165.65	100.10
CMO & Asset Backed	ENTERPRISE FLEET 6.4%30	29374LAB6	6.40%	6.07%	3/20/2030	0.48	490,000.00	216,606.44	-	216,606.44	219,267.53	101.23
CMO & Asset Backed	ENTERPRISE FLEET 5.56%30	29375NAB1	5.56%	5.42%	4/20/2030	0.28	710,000.00	204,294.06	-	204,294.06	205,450.80	100.55
CMO & Asset Backed	ENTERPRISE FLEET 5.5%30	29375NAC9	5.50%	5.06%	4/22/2030	0.96	143,000.00	142,993.25	-	142,993.25	145,456.93	101.72
CMO & Asset Backed	ENTERPRISE FLEET 5.23%30	29375PAB6	5.23%	5.03%	3/20/2030	0.57	330,000.00	171,807.12	-	171,807.12	173,104.78	100.75
CMO & Asset Backed	ENTERPRISE FLEET 5.16%30	29375PAC4	5.16%	4.71%	9/20/2030	1.47	50,000.00	50,009.79	-	50,009.79	50,962.70	101.93
CMO & Asset Backed	FORD CR AUTO DWN 4.65%28	34492BAD0	4.65%	4.52%	2/15/2028	2.03	342,000.00	132,240.91	-	132,240.91	132,594.28	100.26
CMO & Asset Backed	FORD CR AUTO DWN 5.53%28	34494QAD3	5.53%	5.13%	9/15/2028	0.70	309,000.00	280,855.93	-	280,855.93	283,760.38	101.02
CMO & Asset Backed	FORD CREDIT FL 4.9199%28	34528QHV9	4.92%	4.78%	5/15/2028	0.37	911,000.00	911,011.33	-	911,011.33	913,907.91	100.32
CMO & Asset Backed	FORD CREDIT FLOO 5.24%31	34528QJF2	5.24%	4.46%	4/15/2031	3.29	760,000.00	760,008.66	-	760,008.66	768,116.50	103.70
CMO & Asset Backed	FOUNDATION FIN TR 5.5%49	349941AA2	5.50%	5.34%	12/15/2049	2.20	303,000.00	185,921.15	-	185,921.15	189,994.56	102.19
CMO & Asset Backed	GMF FLOORPLAN OW 5.34%28	361886CR3	5.34%	5.09%	6/15/2028	0.45	678,000.00	677,844.37	-	677,844.37	682,029.42	100.59
CMO & Asset Backed	GM FINL CONSUMER 3.64%27	36265WAD5	3.64%	3.65%	4/16/2027	0.04	944,000.00	2,597.73	-	2,597.73	2,597.30	99.98
CMO & Asset Backed	GM FINL REVOLVIN 4.98%36	36269KAA3	4.98%	4.65%	12/11/2036	3.20	446,000.00	445,889.42	-	445,889.42	458,731.74	102.85
CMO & Asset Backed	HONDA AUTO RECEI 4.15%29	437921AD1	4.15%	4.02%	10/15/2029	1.79	2,574,000.00	2,573,721.71	-	2,573,721.71	2,585,428.82	100.44
CMO & Asset Backed	HAROT 2023-4 A2 5.67%28	438123AC5	5.67%	5.18%	6/21/2028	0.68	196,000.00	138,884.10	-	138,884.10	140,500.78	101.15
CMO & Asset Backed	MMAF EQUIPMENT F 4.95%31	55318CAC8	4.95%	4.62%	7/14/2031	1.13	112,985.00	112,989.32	-	112,989.32	114,824.84	101.63
CMO & Asset Backed	NAVISTAR FIN CO 5.59%29	63938PBW8	5.59%	5.44%	4/25/2029	1.31	299,000.00	296,984.96	-	296,984.96	300,355.85	100.45
CMO & Asset Backed	NAVIENT PRIVATE 0.97%69	63942EAA6	0.97%	1.28%	12/16/2069	2.72	1,495,000.00	640,455.60	-	640,455.60	574,860.81	89.74
CMO & Asset Backed	NAVIENT PRIVATE 1.11%70	63942GAA1	1.11%	1.46%	2/18/2070	3.04	1,010,000.00	479,221.30	-	479,221.30	425,191.43	88.71
CMO & Asset Backed	NAVIENT PRIVATE 0.94%69	63942LAA0	0.94%	1.19%	7/15/2069	1.80	755,000.00	197,774.86	-	197,774.86	213,558.17	91.52
CMO & Asset Backed	NAVIENT PRIVATE 4.16%70	63942PAA1	4.16%	4.27%	10/15/2070	3.07	1,139,000.00	646,643.83	-	646,643.83	632,662.42	97.82
CMO & Asset Backed	NAVIENT PRIVATE 6.48%72	63942TAA3	6.48%	6.25%	3/15/2072	1.25	184,000.00	76,587.45	-	76,587.45	79,248.39	103.49
CMO & Asset Backed	NEUNET STUDENT L 1.42%62	64034QAB4	1.42%	1.61%	4/20/2062	2.11	820,000.00	273,275.64	-	273,275.64	259,126.49	94.81
CMO & Asset Backed	NEUNET STUDENT 4.588%62	64035GAA7	4.59%	4.62%	4/20/2062	2.19	580,000.00	181,139.35	-	181,139.35	180,149.80	99.46
CMO & Asset Backed	NISSAN AUTO RECE 5.93%28	65480MAD5	5.93%	5.31%	3/15/2028	0.48	142,000.00	83,269.82	-	83,269.82	84,378.69	101.31
CMO & Asset Backed	ONEMAIN FINL 1.5.4839%36	66269HAE5	5.48%	5.38%	9/15/2036	1.28	621,000.00	621,025.00	-	621,025.00	626,307.75	100.85
CMO & Asset Backed	PFS FING CORP 5.52%28	69335PEV7	5.52%	5.00%	3/15/2028	0.79	180,000.00	179,999.08	-	179,999.08	182,003.44	101.11
CMO & Asset Backed	PFS FINANCING CO 4.95%29	69335PFE0	4.95%	4.59%	2/15/2029	1.12	905,000.00	904,980.93	-	904,980.93	914,457.70	101.05
CMO & Asset Backed	PORSCHE FINL AUT 6.22%29	732916AD3	6.22%	5.95%	1/22/2029	0.49	387,000.00	165,188.29	-	165,188.29	166,454.63	100.77
CMO & Asset Backed	PORSCHE FINL AUT 4.81%28	73328QAC8	4.81%	4.69%	9/22/2028	0.41	792,000.00	258,115.84	-	258,115.84	258,946.43	100.31
CMO & Asset Backed	SMB PRIVATE ED L 1.59%53	78448YAC5	1.59%	1.93%	1/15/2053	2.51	294,000.00	119,215.85	-	119,215.85	126,246.47	92.79
CMO & Asset Backed	SMB PRIVATE EDUC 1.34%53	78449VAAA4	1.34%	1.58%	3/17/2053	1.77	800,000.00	239,979.26	-	239,979.26	227,202.63	94.67
CMO & Asset Backed	SMB PRIVATE ED L 2.85%54	78450FAA5	2.85%	3.14%	11/16/2054	3.15	130,000.00	53,582.99	-	53,582.99	55,697.88	94.58
CMO & Asset Backed	PRIVATE ED LN 6.3723%53	78450QAB9	5.48%	5.41%	1/15/2053	2.52	490,000.00	285,463.88	-	285,463.88	290,445.02	100.98
CMO & Asset Backed	SMB PRIVATE EDUCATI 0%50	78454XAB0	5.78%	5.66%	10/15/2056	3.25	1,430,000.00	789,984.64	-	789,984.64	804,154.92	101.80
CMO & Asset Backed	SMB PRIVATE ED 1.3899%53	83208AAA1	1.39%	1.77%	1/15/2053	2.57	500,000.00	167,770.68	-	167,770.68	154,675.27	91.84
CMO & Asset Backed	SOFI PROFESSIONA 1.14%47	83405NAAA4	1.14%	1.85%	2/15/2047	3.34	935,000.00	417,001.95	-	417,001.95	364,975.12	87.51
CMO & Asset Backed	SOFI PROFESSIONA 1.03%43	83405YAA0	1.03%	1.83%	8/17/2043	3.23	210,000.00	75,096.37	-	75,096.37	66,087.20	87.99
CMO & Asset Backed	TOYOTA AUTO RECE 5.54%28	89239FAD4	5.54%	5.11%	8/15/2028	0.71	243,000.00	200,748.37	-	200,748.37	202,887.11	101.06
CMO & Asset Backed	VERIZON MASTER T 4.83%31	92348KCH4	4.83%	4.38%	12/22/2031	2.97	101,000.00	100,994.05	-	100,994.05	103,370.55	102.35
CMO & Asset Backed	VERIZON MASTER TR 4.4%31	92348KEF6	4.40%	4.12%	6/20/2031	2.47	2,541,000.00	2,540,839.75	-	2,540,839.75	2,575,523.04	101.36
CMO & Asset Backed	VOLKSWAGEN AUTO 5.48%28	92867YAD6	5.48%	5.03%	12/20/2028	1.97	390,000.00	361,713.76	-	361,713.76	366,259.13	101.25
	Total Count:	56	4.17%	4.06%		1.75	37,209,955.00	26,449,282.16	-	26,449,282.16	26,479,426.81	

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Original Cost Basis	Amortization Value	Adjusted Cost Basis	Ending Market Value	Ending Unit Price
Corporate Bonds	ALTRIA GROUP, INC 6.2%28	022095B05	6.20%	4.22%	11/1/2028	2.74	1,000,000.00	1,054,820.00	-	1,054,820.00	1,053,685.00	105.39
Corporate Bonds	ALTRIA GROUP, INC 4.5%30	022095BU6	4.50%	4.33%	8/6/2030	4.51	1,000,000.00	1,006,580.00	-	1,006,580.00	1,007,032.00	100.70
Corporate Bonds	AMERICAN EXPRESS VAR 27	025816DG1	5.39%	4.89%	7/28/2027	0.57	455,000.00	445,415.40	-	445,415.40	458,531.71	100.78
Corporate Bonds	AMERICAN EXPRESS VAR 29	025816DH9	5.28%	4.41%	7/27/2029	2.57	1,500,000.00	1,529,875.00	(2,536.46)	1,527,338.54	1,543,669.50	102.91
Corporate Bonds	ELEVANCE HEALTH 4.75%30	03675ZBB8	4.75%	4.24%	2/15/2030	4.04	2,000,000.00	2,036,340.00	-	2,036,340.00	2,038,710.00	101.94
Corporate Bonds	ASTRAZENECA FIN L 4.8%27	04636NAK9	4.80%	3.89%	2/26/2027	1.07	1,061,000.00	1,079,208.92	-	1,079,208.92	1,092,782.90	101.09
Corporate Bonds	BANK OF AMERICA C VAR 28	06051GHD4	3.42%	3.86%	12/20/2028	0.84	1,000,000.00	968,890.00	-	968,890.00	987,433.00	98.74
Corporate Bonds	BANK OF AMERICA C VAR 27	06051GQ03	1.66%	2.19%	3/11/2027	0.19	1,000,000.00	902,895.00	-	902,895.00	993,311.00	99.33
Corporate Bonds	BANK OF AMERICA C VAR 27	06051GJ59	1.73%	2.55%	7/22/2027	0.55	1,000,000.00	960,610.00	-	960,610.00	966,866.00	96.69
Corporate Bonds	BANK OF AMERICA C VAR 27	06051GLE7	5.08%	5.07%	1/20/2027	0.05	1,300,000.00	1,291,471.00	-	1,291,471.00	1,300,058.50	100.00
Corporate Bonds	BANK OF AMERICA C VAR 29	06051GLG2	5.20%	4.44%	4/25/2029	0.31	500,000.00	509,310.00	(632.03)	508,677.97	511,928.00	102.39
Corporate Bonds	BANK OF AMERICA C VAR 29	06051GLS6	5.82%	4.61%	9/15/2029	2.70	1,000,000.00	1,044,470.00	-	1,044,470.00	1,041,711.00	104.17
Corporate Bonds	BANK OF AMERICA C VAR 27	06051GLV9	5.93%	5.23%	9/15/2027	0.70	885,000.00	876,360.85	-	876,360.85	895,415.57	101.18
Corporate Bonds	THE BANK OF NEW Y VAR 27	06406RBQ9	4.95%	4.71%	4/26/2027	0.31	1,455,000.00	1,412,888.20	-	1,412,888.20	1,459,513.41	100.31
Corporate Bonds	THE BANK OF NEW Y 3.3%29	06406YAA0	3.30%	4.17%	8/23/2029	3.64	1,000,000.00	973,250.00	-	973,250.00	970,036.00	97.00
Corporate Bonds	BOARD TRUSTEES 4.146%30	09659QAC0	4.15%	4.01%	8/1/2030	4.41	2,500,000.00	2,500,010.00	-	2,500,010.00	2,514,620.00	100.58
Corporate Bonds	BROADCOM INC. 4.2%30	11135FCW9	4.20%	4.23%	10/1/2030	4.79	2,000,000.00	2,000,080.00	-	2,000,080.00	1,997,018.00	99.85
Corporate Bonds	CATERPILLAR FINL SE 5%27	14913UAL4	5.00%	3.61%	5/14/2027	1.36	535,000.00	534,436.50	-	534,436.50	543,910.96	101.67
Corporate Bonds	CISCO SYSTEMS, IN 4.8%27	17275RBQ4	4.80%	3.89%	2/26/2027	1.07	1,061,000.00	1,079,619.70	-	1,079,619.70	1,092,697.50	101.08

Treasury Report - continued



OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL
December 31, 2025

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Original Cost Basis	Amortization Value	Adjusted Cost Basis	Ending Market Value	Ending Unit Price
Corporate Bonds	CTIGROUP INC. 3.7%26	172967K65	3.70%	3.65%	1/12/2026	0.03	1,000,000.00	973,735.00	-	973,735.00	999,996.00	100.00
Corporate Bonds	CTIGROUP INC. VAR 30	172967P2	5.17%	4.53%	2/13/2030	3.11	1,000,000.00	1,027,950.00	-	1,027,950.00	1,024,289.00	102.43
Corporate Bonds	CTIGROUP INC. VAR 27	17327CAM5	1.12%	1.32%	1/28/2027	1.07	700,000.00	621,541.00	-	621,541.00	698,406.80	99.77
Corporate Bonds	CTIGROUP INC. VAR 29	17327CAW3	4.79%	4.40%	3/4/2029	2.17	1,000,000.00	1,013,940.00	-	1,013,940.00	1,011,640.00	101.16
Corporate Bonds	CONOCOPHILLIPS CO 4.7%30	20626FB4	4.70%	4.21%	1/15/2030	3.95	2,000,000.00	2,045,940.00	-	2,045,940.00	2,036,342.00	101.82
Corporate Bonds	JOHN DEERE CAPIT 1.05%26	24422EVR7	1.05%	3.41%	6/17/2026	0.46	295,000.00	263,828.75	-	263,828.75	291,256.45	96.73
Corporate Bonds	ENTERPRISE PRODUC 2.8%30	29579VB0	2.80%	4.11%	1/31/2030	4.08	1,500,000.00	1,389,160.00	-	1,389,160.00	1,425,132.00	95.01
Corporate Bonds	NEXTERA ENERGY, 4.45%26	341061GR2	4.45%	4.15%	5/15/2026	0.37	605,000.00	604,740.65	-	604,740.65	605,799.81	100.13
Corporate Bonds	THE GOLDMAN SACHS VAR 30	38141GB29	5.05%	4.45%	7/23/2030	3.56	2,000,000.00	2,031,710.00	(69.05)	2,031,640.95	2,049,678.00	102.48
Corporate Bonds	GOLDMAN SACHS BK VAR 27	38151LAF7	5.28%	5.21%	3/18/2027	0.21	3,035,000.00	3,035,025.00	(12.01)	3,035,012.99	3,037,346.06	100.08
Corporate Bonds	HSBC USA INC. 5.29%27	40428HA44	5.29%	3.97%	3/4/2027	1.17	630,000.00	630,025.00	(12.01)	630,012.99	640,136.70	101.61
Corporate Bonds	HONEYWELL INTERNET 4.7%30	438516CY0	4.70%	4.16%	2/1/2030	4.08	2,000,000.00	2,043,350.00	-	2,043,350.00	2,040,886.00	102.04
Corporate Bonds	INTERNTL BANK F 0.65%26	45905S03	0.65%	2.58%	2/10/2026	0.10	1,500,000.00	1,339,726.00	-	1,339,726.00	1,494,379.50	99.63
Corporate Bonds	JPMORGAN CHASE & VAR 28	46647PCW4	2.95%	3.57%	2/24/2028	1.14	1,355,000.00	1,270,635.60	-	1,270,635.60	1,336,889.07	96.66
Corporate Bonds	JPMORGAN CHASE & VAR 28	46647PEA0	5.04%	4.59%	1/23/2028	1.06	965,000.00	965,025.00	(0.06)	965,024.94	973,703.34	100.90
Corporate Bonds	JPMORGAN CHASE & VAR 30	46647PEE8	5.01%	4.35%	1/23/2030	3.06	3,000,000.00	3,028,960.00	(924.72)	3,028,035.28	3,074,592.00	102.49
Corporate Bonds	MASSMUTUAL GLOBAL 5.1%27	57629W456	5.10%	4.01%	4/9/2027	1.27	500,000.00	499,875.00	-	499,875.00	507,139.00	101.43
Corporate Bonds	MET TOWER GLOBAL 4.8%27	58989V2G8	4.85%	4.02%	1/16/2027	1.04	180,000.00	179,870.20	-	179,870.20	181,625.04	100.90
Corporate Bonds	MORGAN STANLEY 5.88%26	61690U7W4	5.88%	4.22%	10/30/2026	0.74	1,148,000.00	1,148,025.00	-	1,148,025.00	1,164,927.26	101.47
Corporate Bonds	MORGAN STANLEY BA VAR 28	61690UBA1	4.95%	4.49%	1/14/2028	1.03	1,162,209.40	1,162,209.40	-	1,162,209.40	1,180,730.07	100.92
Corporate Bonds	MORGAN STANLEY VAR 27	61747E05	1.51%	2.46%	7/30/2027	0.55	705,000.00	619,184.20	-	619,184.20	694,323.48	96.49
Corporate Bonds	MORGAN STANLEY VAR 28	61747E17	2.40%	3.33%	1/21/2028	1.05	1,045,000.00	970,944.95	-	970,944.95	1,026,720.86	96.25
Corporate Bonds	MORGAN STANLEY VAR 28	61747E18	4.21%	4.15%	4/20/2028	1.30	1,305,000.00	1,266,031.60	-	1,266,031.60	1,306,710.86	100.13
Corporate Bonds	MORGAN STANLEY VAR 29	61747FA8	5.12%	4.42%	2/1/2029	2.08	1,000,000.00	1,027,300.00	(4,791.53)	1,022,508.47	1,020,647.00	102.06
Corporate Bonds	MORGAN STANLEY VAR 28	61747FP3	5.65%	4.76%	4/13/2028	1.28	1,115,000.00	1,115,025.00	(8.21)	1,115,016.79	1,136,914.21	101.97
Corporate Bonds	MORGAN STANLEY VAR 30	61747FQ3	5.66%	4.65%	4/18/2030	3.29	1,000,000.00	1,029,530.00	(1,879.69)	1,027,650.31	1,039,261.00	103.93
Corporate Bonds	NTNL AUSTRALIA 4.96% 26F	63253QA42	4.97%	4.79%	1/12/2026	0.03	705,000.00	705,025.00	(20.57)	705,004.43	705,669.00	100.74
Corporate Bonds	THE PNC FINL SERV VAR 29	693475BR5	5.58%	4.42%	6/12/2029	2.44	4,500,000.00	4,640,610.00	(28,796.40)	4,611,813.60	4,668,516.00	103.74
Corporate Bonds	THE PNC FINL SERV VAR 30	693475B02	5.49%	4.51%	5/14/2030	3.36	1,500,000.00	1,541,140.00	(2,924.99)	1,538,215.01	1,556,708.50	100.93
Corporate Bonds	PACCAR FINL CORP 4.45%26	69371RS49	4.45%	4.04%	3/30/2026	0.25	1,800,000.00	1,796,407.50	-	1,796,407.50	1,802,264.40	101.81
Corporate Bonds	PHILIP MORRIS IN 2.75%26	716172BT5	2.75%	3.51%	2/25/2026	0.15	1,780,000.00	1,705,407.40	-	1,705,407.40	1,776,724.80	99.82
Corporate Bonds	PHILIP MORRIS I 4.37%30	716172DT3	4.36%	4.22%	4/30/2030	4.25	3,000,000.00	3,015,400.00	-	3,015,400.00	3,016,459.00	100.62
Corporate Bonds	ROCHE HOLDINGS, 2.62%26	771196B77	2.63%	3.73%	5/15/2026	0.29	600,000.00	562,081.00	-	562,081.00	597,004.20	99.50
Corporate Bonds	THE CHARLES SCH 5.875%26	808513CG8	5.88%	4.42%	8/24/2026	0.56	1,920,000.00	1,916,437.20	-	1,916,437.20	1,939,800.96	101.03
Corporate Bonds	TOYOTA MOTOR CRE 4.55%29	89236TW8	4.55%	4.10%	8/9/2029	3.60	750,000.00	761,665.00	-	761,665.00	761,514.00	101.54
Corporate Bonds	U.S. BANCORP 3.15%27	91159HM04	3.15%	3.74%	4/27/2027	1.32	1,000,000.00	961,340.00	-	961,340.00	991,924.00	99.19
Corporate Bonds	U.S. BANCORP VAR 29	91159HM03	5.78%	4.58%	6/12/2029	2.44	5,000,000.00	5,163,445.00	(29,983.76)	5,133,461.24	5,192,320.00	103.65
Corporate Bonds	U.S. BANCORP VAR 30	91159HU04	5.36%	4.49%	1/23/2030	3.06	2,000,000.00	2,036,400.00	(1,228.42)	2,035,171.58	2,066,906.00	103.35
Corporate Bonds	UNITEDHEALTH GRO 1.25%26	91324PDW9	1.25%	2.09%	1/15/2026	0.04	2,000,000.00	1,836,625.00	-	1,836,625.00	1,997,892.00	99.89
Corporate Bonds	UNITEDHEALTH GRO 5.25%28	91324PEP3	5.25%	3.96%	2/15/2028	0.42	1,000,000.00	1,042,370.00	(10,374.83)	1,031,995.17	1,027,014.00	102.70
Corporate Bonds	UNITEDHEALTH GROU 4.6%27	91324PE14	4.60%	3.95%	4/15/2027	1.20	505,000.00	501,505.15	-	501,505.15	509,360.17	100.86
Corporate Bonds	UNITEDHEALTH GROU 4.8%30	91324PF62	4.80%	4.14%	1/15/2030	3.95	1,000,000.00	1,027,690.00	-	1,027,690.00	1,024,645.00	102.46
Corporate Bonds	WELLS FARGO BANK 5.45%26	94968J604	5.45%	4.32%	8/7/2026	0.51	1,100,000.00	1,099,937.00	-	1,099,937.00	1,106,242.30	100.75
Corporate Bonds	WELLS FARGO S.CO VAR 28	95000UJ51	2.39%	3.43%	6/2/2028	1.42	1,060,000.00	966,716.60	-	966,716.60	1,033,868.50	97.53
Corporate Bonds	WELLS FARGO S.CO VAR 30	95000UJ30	5.30%	4.45%	1/23/2030	3.06	1,250,000.00	1,285,847.50	(67.19)	1,285,780.31	1,285,068.75	102.81
Corporate Bonds	WELLS FARGO S.CO VAR 28	95000UJ35	5.71%	4.82%	4/22/2028	1.30	895,000.00	895,025.00	(6.73)	895,018.27	912,795.29	101.99
Total Count:			65	4.51%	4.14%	2.06	87,410,000.00	87,000,882.27	(84,270.66)	86,916,611.61	88,466,701.61	

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Original Cost Basis	Amortization Value	Adjusted Cost Basis	Ending Market Value	Ending Unit Price
U.S. Treasuries	US TREASURY BILL26	912797R08	0.00%	1.03%	1/15/2026	0.03	30,000,000.00	29,949,987.50	-	29,949,987.50	29,961,432.00	99.87
U.S. Treasuries	US TREASURY BILL26	912797R05	0.00%	1.62%	1/29/2026	0.07	30,000,000.00	29,901,696.91	-	29,901,696.91	29,920,350.00	99.73
U.S. Treasuries	US TREASURY BILL26	912797R11	0.00%	2.33%	3/5/2026	0.17	2,000,000.00	1,981,922.00	-	1,981,922.00	1,987,789.40	99.39
U.S. Treasuries	US TREASURY BILL26	912797S57	0.00%	2.25%	2/24/2026	0.14	19,000,000.00	18,894,643.13	-	18,894,643.13	18,900,977.70	99.48
U.S. Treasuries	US TREASURY NT 4.5%07/26	91282CHN6	4.50%	3.66%	7/15/2026	0.53	1,100,000.00	1,097,864.09	-	1,097,864.09	1,105,628.81	100.51
U.S. Treasuries	US TREASURY NT 4.375%06/26	91282CHU8	4.38%	3.69%	8/15/2026	0.62	9,070,000.00	9,027,879.46	-	9,027,879.46	9,112,515.63	100.47
U.S. Treasuries	US TREASURY NT 4.625%09/26	91282CHV0	4.63%	3.68%	9/15/2026	0.70	7,540,000.00	7,503,223.47	-	7,503,223.47	7,594,487.81	100.72
U.S. Treasuries	US TREASURY NT 4.625%10/26	91282CK6	4.63%	3.69%	10/15/2026	0.79	6,370,000.00	6,322,323.05	-	6,322,323.05	6,420,760.62	100.80
U.S. Treasuries	US TREASURY NT 4.625%11/26	91282CK8	4.63%	3.68%	11/15/2026	0.67	4,715,000.00	4,733,323.20	(11,775.03)	4,721,548.17	4,756,624.49	100.88
U.S. Treasuries	US TREASURY NT 4.375%12/26	91282CJ7	4.38%	3.61%	12/15/2026	0.95	6,580,000.00	6,619,226.95	(24,962.70)	6,594,264.25	6,631,148.97	100.78
U.S. Treasuries	US TREASURY NT 4.125%02/27	91282CIA8	4.13%	3.57%	2/15/2027	1.12	15,140,000.00	15,007,587.41	-	15,007,587.41	15,237,581.84	100.64
U.S. Treasuries	US TREASURY NT 4.5%05/27	91282CIB1	4.50%	3.56%	5/15/2027	1.37	20,050,000.00	19,957,711.63	-	19,957,711.63	20,314,722.16	101.32
U.S. Treasuries	US TREASURY NT 4.625%06/27	91282CIV2	4.63%	3.55%	6/15/2027	1.45	6,000,000.00	6,077,650.94	(36,494.23)	6,041,156.71	6,127,812.00	101.60
U.S. Treasuries	US TREASURY NT 4.375%07/27	91282CKZ3	4.38%	3.52%	7/15/2027	1.53	19,015,000.00	19,175,233.63	(49,430.12)	19,125,803.51	19,267,542.02	101.33
U.S. Treasuries	US TREASURY NT 4.375%07/28	91282CLB5	4.38%	3.67%	7/31/2028	0.58	50,515,000.00	50,625,226.47	(53,846.42)	50,571,380.05	50,745,868.70	100.46
U.S. Treasuries	US TREASURY NT 4%07/29	91282CLC3	4.00%	3.61%	7/31/2029	3.58	1,500,000.00	1,523,860.18	-	1,520,126.93	1,519,667.50	101.31

Treasury Report - continued



OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL

December 31, 2025

Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Weighted Average Life (WAL)	Ending Par Value/Shares	Original Cost Basis	Amortization Value	Adjusted Cost Basis	Ending Market Value	Ending Unit Price
U.S. Treasuries	US TREASUR NT 3.5%09/29	91282CLN9	3.50%	3.62%	9/30/2029	3.75	2,000,000.00	1,945,482.11	-	1,945,482.11	1,991,250.00	99.56
U.S. Treasuries	US TREASU NT 3.875%10/27	91282CLO2	3.88%	3.67%	10/15/2027	1.79	2,000,000.00	1,987,748.00	-	1,987,748.00	2,013,437.40	100.67
		Total Count:	18	2.87%	2.91%	0.70	234,595,000.00	234,332,790.13	(180,241.75)	234,152,548.38	235,609,617.05	

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 (Schwab). It does not include pending 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

December 31, 2025



Asset Class	Name	Ticker/Symbol	Prior Month End	Ending Market Value
Cash	Schwab Bank Sweep	SchwabCash	\$ 79,327.23	\$ 102,447.62
Alternative Private Debt	Thorofare Asset Based Lending Fund V Lp	88599T108	\$ 863,222.11	\$ 863,222.11
Diversified Emerging Mkts	iShares Core MSCI Emerging Markets ETF	IEMG	\$ 1,244,002.38	\$ 1,267,684.01
Japan Stock	JPMorgan BetaBuilders Japan ETF	BBJP	\$ 44.31	\$ 44.81
Foreign Large Growth	iShares MSCI EAFE Growth ETF	EFG	\$ 747,842.35	\$ 758,876.56
Foreign Large Growth	Vanguard Intl Dividend Appreciation	VIGI	\$ 13.81	\$ 13.96
Foreign Large Value	iShares MSCI EAFE Value	EFV	\$ 2,179,388.38	\$ 2,264,988.52
Foreign Large Blend	Avantis International Equity ETF	AVDE	\$ 1,873,021.10	\$ 1,904,720.16
Global Bond-USD Hedged	JPMorgan International Bond Opportunities ETF	JPIB	\$ 1,229,414.90	\$ 1,219,399.30
Infrastructure	iShares US Infrastructure ETF	IFRA	\$ 810,825.98	\$ 799,315.10
Intermediate Core-Plus Bond	iShares Core Total USD Bond Market	IUSB	\$ 18.52	\$ 18.48
Intermediate Core-Plus Bond	Fidelity Total Bond ETF	FBND	\$ 4,622,009.29	\$ 4,596,054.16
Large Blend	Schwab S&P 500 Index	SWPPX	\$ 2,977,197.93	\$ 2,979,763.15
Large Blend	iShares MSCI USA Quality Factor ETF	QUAL	\$ 1,651,553.29	\$ 1,661,149.33
Large Blend	iShares US Equity Factor Rotation Active ETF	DYNF	\$ 1,035,074.71	\$ 1,037,061.46
Large Blend	iShares Core S&P 500	IVV	\$ 1,218,832.64	\$ 1,219,685.88
Large Growth	SPDR S&P 500 Growth ETF	SPYG	\$ 770,154.41	\$ 768,849.36
Large Value	SPDR S&P 500 Value ETF	SPYV	\$ 1,325,161.42	\$ 1,330,784.92
Multisector Bond	PIMCO Income Fund Instl	PIMIX	\$ 5,069,283.89	\$ 5,090,021.95
Multisector Bond	PIMCO Multisector Bond ETF	PYLD	\$ 1,400,716.46	\$ 1,399,514.67
Multisector Bond	JP Morgan Income ETF	JPIE	\$ 1,432,202.22	\$ 9.40
Multisector Bond	Tcw Flexible Income Etf	FLXR	\$ -	\$ 1,440,450.00
Technology	Vanguard Information Technology	VGT	\$ 637,030.96	\$ 639,010.81
Securitized Bond - Focused	Janus Henderson AAA CLO Fund	JAAA	\$ 19.71	\$ 19.84
Totals			\$ 31,166,358.00	\$ 31,343,105.56

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

December 31, 2025



Asset Class	Name	Ticker/Symbol	Prior Month End	Ending Market Value
Cash	Schwab Bank Sweep	SchwabCash	\$ 57,303.98	\$ 74,220.07
Alternative Private Debt	Thorofare Asset Based Lending Fund V Lp	88599T108	\$ 359,100.46	\$ 359,100.46
Diversified Emerging Mkts	iShares Core MSCI Emerging Markets ETF	IEMG	\$ 694,482.48	\$ 707,703.09
Japan Stock	JPMorgan BetaBuilders Japan ETF	BBJP	\$ 16.52	\$ 16.71
Foreign Large Growth	Vanguard Intl Dividend Appreciation	VIGI	\$ 6.88	\$ 6.95
Foreign Large Blend	Avantis International Equity ETF	AVDE	\$ 1,419,943.95	\$ 1,443,975.12
Foreign Large Value	iShares MSCI EAFE Value	EFV	\$ 1,090,903.69	\$ 1,133,751.26
Global Bond-USD Hedged	JPMorgan International Bond Opportunities ETF	JPIB	\$ 491,147.30	\$ 487,146.10
Infrastructure	iShares US Infrastructure ETF	IFRA	\$ 510,765.42	\$ 503,514.35
Intermediate Core-Plus Bond	iShares Core Total USD Bond Market	IUSB	\$ 33.14	\$ 33.08
Intermediate Core-Plus Bond	Fidelity Total Bond ETF	FBND	\$ 1,643,520.66	\$ 1,634,291.38
Large Blend	iShares US Equity Factor Rotation Active ETF	DYNF	\$ 569,481.34	\$ 570,574.41
Large Blend	iShares Core S&P 500	IVV	\$ 1,253,874.09	\$ 1,254,751.86
Large Blend	Schwab S&P 500 Index	SWPPX	\$ 1,088,826.36	\$ 1,089,764.53
Large Blend	iShares MSCI USA Quality Factor ETF	QUAL	\$ 965,162.90	\$ 970,770.80
Large Growth	SPDR S&P 500 Growth ETF	SPYG	\$ 426,348.88	\$ 425,626.43
Large Value	SPDR S&P 500 Value ETF	SPYV	\$ 786,251.40	\$ 789,587.96
Multisector Bond	PIMCO Income Fund Instl	PIMIX	\$ 1,899,588.36	\$ 1,907,359.38
Multisector Bond	PIMCO Multisector Bond ETF	PYLD	\$ 506,207.30	\$ 505,772.98
Multisector Bond	JP Morgan Income ETF	JPIE	\$ 517,639.15	\$ 3.61
Multisector Bond	Tcw Flexible Income Etf	FLXR	\$ -	\$ 520,621.20
Technology	Vanguard Information Technology	VGT	\$ 373,977.89	\$ 375,140.18
Securitized Bond - Focused	Janus Henderson AAA CLO Fund	JAAA	\$ 36.81	\$ 37.03
Totals			\$ 14,654,618.96	\$ 14,753,768.94

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.

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 Midyear 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		Audited		Adopted	Adjusted	Proposed	Proposed
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget	Adjustments	Budget	
Revenues	\$ 135,371,657	\$ 146,743,017	\$ 151,466,541	\$ 164,278,569	\$ 197,996,520	\$ 198,115,854	\$ 3,803,397	\$ 201,919,251				
Expenditures	111,341,793	118,017,538	128,062,185	136,851,861	153,758,210	159,111,460	2,600,880	161,712,340				
Revenues over (under) expenditures	24,029,864	28,725,479	23,404,356	27,426,708	44,238,310	39,004,394	1,202,517	40,206,911				
Other sources & uses:												
Operating transfers in	12,073,139	11,585,264	11,566,054	12,384,062	12,244,050	12,262,084	0	12,262,084				
Operating transfers out	(26,313,909)	(26,336,232)	(43,805,438)	(45,398,527)	(52,916,410)	(51,877,358)	(1,042,682)	(52,920,040)				
Total other sources & uses	(14,240,770)	(14,750,968)	(32,239,384)	(33,014,465)	(40,672,360)	(39,615,274)	(1,042,682)	(40,657,956)				
Revenues & other sources over (under) expenditures and other uses	9,789,094	13,974,511	(8,835,028)	(5,587,757)	3,565,950	(610,880)	159,835	(451,045)				
Fund balance, beginning of year	47,728,351	57,517,445	72,639,194	64,798,697	51,634,946	61,241,113	(159,835)	61,081,278				
Fund Balance Adjustment		1,147,238	994,531	2,405,106	2,124,090	1,936,649		1,936,649				
GASB 31 Adjustment				(534,767)								
Fund balance, end of year	\$ 57,517,445	\$ 72,639,194	\$ 64,798,697	\$ 61,081,278	\$ 57,324,986	\$ 62,566,882	\$ 0	\$ 62,566,882				
FUND BALANCE												
Reserved												
Inventories	\$ 375,878	\$ 407,053	\$ 512,764	\$ 340,263	\$ 512,764	\$ 340,263	\$ 340,263	\$ 340,263				
Total reserved	375,878	407,053	512,764	340,263	512,764	340,263	0	340,263				
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	14,355,753		14,355,753				
Animal 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	4,494,226		4,494,226				
Unappropriated	20,280,588	38,595,914	14,443,275	9,458,256	0	0		0				
	\$ 41,012,445	\$ 49,697,284	\$ 31,710,861	\$ 27,993,442	\$ 18,947,936	\$ 22,772,812	\$ -	\$ 22,772,812				
Total available for contingencies	\$ 16,505,000	\$ 22,941,910	\$ 33,087,836	\$ 33,087,836	\$ 38,377,050	\$ 39,794,070	\$	\$ 39,794,070				

Other Funds - Unreserved Fund Balances
Fiscal Year 2025/2026

	Audited Fund Balance July 1, 2025	Budget					Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
Other General Funds:								
102 City Technology	\$ 3,412,830	\$ -	\$ 9,073,384	\$ (11,804,030)	\$ -	\$ 682,184	(339,699)	\$ 342,485
103 Facility Maintenance	755,292	0	9,683,940	(9,864,102)	0	575,130	(522,148)	52,982
104 Office of Emergency Services	1,250,323	0	0	(123,340)	0	1,126,983	(73)	1,126,910
105 KFON	1,936,782	250,000	0	(1,249,490)	0	937,292		937,292
106 Self Insurance	21,510,281	10,313,270	0	(10,634,357)	0	21,189,194	73,245	21,262,439
107 Retirees Medical Benefits	2,700,924	265,000	2,600,000	(2,813,960)	0	2,751,964		2,751,964
108 Supplemental Retirement	37,572	0	35,000	(36,410)	0	36,162		36,162
110 General Fund Operating Projects	675,466	100	1,223,050	(1,866,974)	0	31,642	(6,370)	25,272
115 Lease-Fire	3	5,768,590	0	0	(5,700,000)	68,593	(68,590)	3
125 Storm Water Compliance	444,115	304,500	0	(391,280)	0	357,335	3,064	360,399
Total Other General Funds	\$ 32,723,588	\$ 16,901,460	\$ 22,615,374	\$ (38,783,943)	\$ (5,700,000)	\$ 27,756,479	\$ (860,571)	\$ 26,895,908
Special Revenue Funds:								
201 Muni Svcs Fiscal Impact Fee	\$ 26,126,706	\$ 943,100	\$ -	\$ -	\$ (1,270,550)	\$ 25,799,256	\$ -	\$ 25,799,256
221 Federal Seizure Treasury	171,577	0	0	(75,000)	0	96,577	(40,000)	56,577
222 Crime Prev Asset Seizure	34,755	2,500	0	(18,000)	0	19,255		19,255
223 Federal Asset Seizure	12,138,871	2,000,000	0	(5,253,342)	0	8,885,529	(1,597,134)	7,288,395
224 State Asset Seizure	541,035	20,000	0	(72,820)	0	488,215		488,215
225 PD Traffic Safety	3,417,930	400,000	0	(387,018)	0	3,430,912		3,430,912
226 Opioid Settlement	857,979	87,643	0	(839,578)	0	106,044	509,112	615,156
241 Air Quality Mgmt District	887,604	304,000	0	(204,687)	(13,480)	973,437	(431,831)	541,606
243 Traffic Safety	100,812	45,000	0	(52,760)	0	93,052		93,052
244 Prop 1B	146,491	0	0	0	0	146,491		146,491
245 Measure I Reimb 2010-2040	(2,875,240)	14,685,064	0	(11,809,824)	0	0		0
246 Measure I Local 2010-2040	12,555,539	5,710,860	0	(12,335,653)	(450,000)	5,480,746	(736,806)	4,743,940
281 Gas Tax (State)	2,118,532	6,012,640	0	(6,925,744)	(385,000)	820,428		820,428
282 Solid Waste Mitigation	9,487,247	5,505,000	0	(5,339,052)	(313,880)	9,339,315	(40,595)	9,298,720
283 Road Maintenance & Rehab	8,701,641	7,094,017	0	(12,746,110)	0	3,049,548		3,049,548
301 Grants	(11,239,754)	69,845,949	0	(58,582,791)	(76,524)	(53,120)	53,120	0
302 ARPA 2021	6,246,849	(2)	0	(6,246,848)	0	(1)	1	0
303 TDA/Article 3	(14,466)	514,259	0	(493,405)	0	6,388	(6,388)	0
304 ARPA - County	(886,432)	1,140,880	0	(254,448)	0	0		0

Other Funds - Unreserved Fund Balances

February 24, 2026

Fiscal Year 2025/2026

	Audited Fund Balance July 1, 2025	Budget						Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out	Available			
Special Revenue Funds:									
322 State COPS AB 3229	\$ 1,457,205	\$ 400,000	\$ -	\$ (733,131)	\$ -	\$ 1,124,074		\$ 1,124,074	
362 CDBG	(28,128)	5,015,184	0	(4,548,517)	(33,310)	405,229	33,310	438,539	
363 Home Program	93,047	7,362,081	0	(7,157,099)	0	298,029	-	298,029	
385 After School Program	0	4,407,400	0	(4,138,900)	(268,500)	0		0	
386 ASES ELO-P Grant	(69,800)	13,127,390	0	(12,686,690)	(440,700)	(69,800)	69,800	0	
395 LMD #1 City Wide	527,020	909,540	830,400	(1,560,975)	(207,900)	498,085		498,085	
396 LMD #2 Village of Heritage	1,408,592	2,690,248	1,484,480	(4,218,162)	(431,190)	933,968		933,968	
397 LMD #3 Empire Center	272,516	62,120	0	(75,810)	(7,100)	251,726		251,726	
398 LMD #3 Hunter's Ridge	2,135,104	965,370	251,960	(1,266,024)	(146,260)	1,940,150		1,940,150	
399 LLMD #3 Hunter's Ridge	89,454	35,810	0	(35,660)	(3,340)	86,264		86,264	
401 CFD #1 Southridge Village	2,202,640	6,516,335	31,080	(5,120,501)	(3,095,150)	534,404	(10,583)	523,821	
403 CFD #6-3A Bellgrove II	482,476	228,660	0	(172,140)	(46,820)	492,176		492,176	
404 CFD #6-2 N Morningside	344,877	110,290	0	(105,660)	(14,460)	335,047		335,047	
405 CFD #6-1 Stratham	500,035	209,240	0	(148,440)	(116,990)	443,845		443,845	
406 CFD #6 The Landings	3,068,705	425,540	161,400	(609,090)	(87,160)	2,959,395	(89,900)	2,869,495	
407 CFD #7 Country Club Estates	262,415	127,260	20,890	(231,360)	(27,700)	151,505		151,505	
408 CFD #8 Presley	532,822	81,458	136,370	(300,930)	(34,260)	415,460		415,460	
409 CFD #9M Morningside	(45,165)	184,680	115,300	(183,080)	(117,420)	(45,685)		(45,685)	
410 CFD #10M Jurupa Industrial	237,558	42,610	0	(67,400)	(6,310)	206,458		206,458	
412 CFD #12 Sierra Lakes	1,366,046	1,033,680	497,430	(1,561,680)	(174,580)	1,160,896		1,160,896	
413 CFD #13M Summit Heights	147,566	559,310	477,600	(1,028,770)	(126,250)	29,456		29,456	
414 CFD #14M Sycamore Hills	82,021	480,820	89,920	(527,950)	(115,840)	8,971		8,971	
415 CFD #15M Silver Ridge	147,151	332,430	0	(181,340)	(217,970)	80,271		80,271	
416 CFD #16M Ventana Pointe	64,220	48,670	0	(46,850)	(31,610)	34,430		34,430	
418 CFD #18M Badiola Homes	47,204	7,010	0	(3,790)	(4,460)	45,964		45,964	
420 CFD #20M	63,169	38,070	0	(38,940)	(20,080)	42,219		42,219	
421 CFD #21M	243,058	40,950	0	(19,550)	(21,730)	242,728		242,728	
423 CFD #23M	28,377	8,410	0	(2,270)	(10,920)	23,597		23,597	
424 CFD#24M	191,286	46,400	0	(21,840)	(28,320)	187,526		187,526	
425 CFD #25M	274,346	92,270	0	(61,960)	(53,710)	250,946		250,946	
427 CFD #27M	(49,619)	66,210	38,280	(74,220)	(30,630)	(49,979)		(49,979)	
428 CFD #28M	450,414	163,730	0	(108,060)	(110,680)	395,404		395,404	

Other Funds - Unreserved Fund Balances

February 24, 2026

Fiscal Year 2025/2026

	Audited Fund Balance July 1, 2025	Budget					Available	Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out				
Special Revenue Funds:									
429 CFD #29M	\$ (4,284)	\$ 29,910	\$ 33,000	\$ (42,430)	\$ (21,060)	\$ (4,864)		\$ (4,864)	
430 CFD #30M	744,646	241,050	0	(140,630)	(158,580)	686,486		686,486	
431 CFD #31 Citrus Heights North	863,398	481,040	0	(275,030)	(190,800)	878,608		878,608	
432 CFD #32M	107,915	18,730	0	(6,140)	(15,170)	105,335		105,335	
433 CFD #33M Empire Lighting	178,917	46,700	0	(92,760)	(8,680)	124,177		124,177	
434 CFD #34 Empire Detention Basin	266,847	21,140	0	(24,150)	(2,260)	261,577		261,577	
435 CFD #35M	1,115,408	603,660	117,850	(884,657)	(106,880)	845,381		845,381	
436 CFD #36M	30,455	24,940	7,570	(27,690)	(20,650)	14,625		14,625	
437 CFD #37 Montelago	92,053	98,460	56,830	(153,140)	(58,240)	35,963		35,963	
438 CFD #38M	909,552	181,870	0	(81,990)	(116,960)	892,472		892,472	
439 CFD #39M	25,707	24,200	60	(21,180)	(16,580)	12,207		12,207	
440 CFD #40M	79,156	10,530	0	(1,660)	(7,830)	80,196		80,196	
441 CFD #41M	122,119	15,520	0	(12,550)	(8,090)	116,999		116,999	
442 CFD #42M	252,359	49,380	0	(77,490)	(7,250)	216,999		216,999	
444 CFD #44M	27,628	10,090	0	(10,980)	(6,220)	20,518		20,518	
445 CFD #45M	318,901	113,370	0	(91,900)	(57,320)	283,051		283,051	
446 CFD #46M	318,786	49,890	0	(43,530)	(24,510)	300,636		300,636	
447 CFD #47M	(713)	12,980	9,680	(17,200)	(6,480)	(1,733)		(1,733)	
448 CFD #48M	451,885	76,050	0	(61,010)	(31,670)	435,255		435,255	
449 CFD #49M	26,949	14,470	0	(15,180)	(6,290)	19,949		19,949	
450 CFD #50M	76,336	40,640	0	(22,920)	(30,160)	63,896		63,896	
451 CFD #51M	72,621	75,350	0	(81,840)	(39,240)	26,891		26,891	
453 CFD #53M	86,513	9,080	0	(6,210)	(5,230)	84,153		84,153	
454 CFD #54M	17,770	28,280	15,300	(46,030)	(15,670)	(350)		(350)	
455 CFD #55M	63,117	7,320	0	(6,530)	(3,210)	60,697		60,697	
456 CFD #56M	126,907	26,040	0	(960)	(24,770)	127,217		127,217	
457 CFD #57M	59,677	16,950	0	(18,010)	(6,560)	52,057		52,057	
458 CFD #58M	18,336	4,410	0	(1,160)	(4,080)	17,506		17,506	
459 CFD #59M	12,360	2,400	0	(1,160)	(110)	13,490		13,490	
460 CFD #60M	85,717	12,940	0	(12,990)	(5,870)	79,797		79,797	
461 CFD #61M	394,225	55,280	0	(30,070)	(29,090)	390,345		390,345	
462 CFD #62M	55,598	5,580	0	(7,400)	(690)	53,088		53,088	

Other Funds - Unreserved Fund Balances
Fiscal Year 2025/2026

	Audited Fund Balance July 1, 2025	Budget					Available	Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out				
Special Revenue Funds:									
463 CFD #63M	\$ 611,365	\$ 54,640	\$ -	\$ (39,840)	\$ (3,730)	\$ 622,435		\$ 622,435	
464 CFD #64M	85,512	5,070	0	0	0	90,582		90,582	
465 CFD #65M	203,464	20,430	0	(10,330)	(10,700)	202,864		202,864	
466 CFD #66M	0	0	2,850	0	(2,850)	0	-	0	
467 CFD #67M	191,691	43,450	0	(30,400)	(21,630)	183,111	-	183,111	
468 CFD #68M	155,098	25,280	0	(18,460)	(12,980)	148,938		148,938	
469 CFD #69M	633,010	178,130	0	(211,456)	(92,460)	507,224		507,224	
470 CFD #70M Avellino	221,524	80,220	0	(56,680)	(39,760)	205,304		205,304	
471 CFD #71M Sierra Crest	409,360	132,740	28,110	(158,580)	(21,450)	390,180		390,180	
472 CFD #72M	28,442	12,160	0	(11,480)	(6,590)	22,532		22,532	
473 CFD #73M	294,295	67,580	0	(33,480)	(37,290)	291,105		291,105	
474 CFD #74M	579,245	84,810	0	(41,500)	(52,360)	570,195		570,195	
475 CFD #75M	55,788	14,750	0	(10,640)	(8,880)	51,018		51,018	
476 CFD #76M	79,891	37,860	0	(39,890)	(8,520)	69,341		69,341	
477 CFD #77M	49,731	13,290	0	(10,660)	(6,840)	45,521		45,521	
478 CFD #78M	251,280	79,060	0	(36,900)	(61,080)	232,360		232,360	
479 CFD #79M	209,509	21,500	0	(860)	(80)	230,069		230,069	
480 CFD #80M	385,486	240,810	0	(129,640)	(124,280)	372,376		372,376	
481 CFD #81M	81,907	123,610	0	(105,450)	(48,850)	51,217		51,217	
482 CFD #82M	211,424	29,480	0	(500)	0	240,404		240,404	
483 CFD #83M	199,673	63,940	0	(33,960)	(31,190)	198,463		198,463	
484 CFD #84M	45,400	19,500	0	(11,550)	(9,590)	43,760		43,760	
485 CFD #85 THE MEADOWS	1,054,022	431,720	0	(362,460)	(37,280)	1,086,002		1,086,002	
486 CFD #86 ETIWANDA RIDGE	198,568	67,660	0	(47,020)	(34,210)	184,998		184,998	
487 CFD #87 El Paseo	219,896	77,250	0	(27,560)	(67,320)	202,266		202,266	
488 CFD #88 SIERRA CREST II	316,437	113,730	10,420	(90,490)	(8,470)	341,627		341,627	
489 CFD #89 BELROSE	245,609	60,980	0	(33,750)	(32,950)	239,889		239,889	
490 CFD #90 SUMMIT @ ROSENA PH i	1,446,883	363,610	0	(280,160)	(78,930)	1,451,403		1,451,403	
491 CFD #91M	35,989	6,080	0	(500)	(2,320)	39,249		39,249	
492 CFD #92M	94,473	17,220	0	(8,690)	(6,360)	96,643		96,643	
493 CFD #93M	48,140	12,780	0	(17,090)	(5,990)	37,840		37,840	
494 CFD #94M	9,948	2,100	0	(500)	(1,750)	9,798		9,798	

Other Funds - Unreserved Fund Balances

February 24, 2026

Fiscal Year 2025/2026

	Audited Fund Balance July 1, 2025	Budget					Available	Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out				
Special Revenue Funds:									
495 CFD #95 SUMMIT @ ROSENA PH II	\$ 431,865	\$ 184,120	\$ 3,200	\$ (233,940)	\$ (23,030)	\$ 362,215		\$ 362,215	
496 CFD #96M Tr. 19957	46,622	11,330	0	(11,770)	(4,220)	41,962		41,962	
497 CFD #97M	26,277	5,270	0	0	(3,690)	27,857		27,857	
498 CFD #98M	26,684	6,050	0	(500)	(2,600)	29,634		29,634	
500 CFD #100M	275,092	82,990	0	(29,280)	(58,590)	270,212		270,212	
501 CFD #101M	35,041	8,010	0	(500)	(3,460)	39,091		39,091	
502 CFD #102M	22,955	5,010	0	(500)	(1,750)	25,715		25,715	
503 CFD #103M Estrada	20,104	4,420	0	0	(1,130)	23,394		23,394	
504 CFD #104M	45,207	13,780	0	(9,790)	(4,610)	44,587		44,587	
505 CFD #105M	109,765	47,560	0	(20,080)	(31,040)	106,205		106,205	
506 CFD #106M	249,391	92,070	0	(22,930)	(47,510)	271,021		271,021	
507 CFD #107M	59,441	39,910	0	(8,070)	(31,090)	60,191		60,191	
509 CFD #109M	603,803	353,570	0	(180,470)	(154,100)	622,803		622,803	
510 CFD #510M	26,066	17,420	0	0	(5,100)	38,386		38,386	
511 CFD #111M	54,846	72,470	0	(14,490)	(57,490)	55,336		55,336	
512 CFD #112M	122,978	304,580	0	(140,130)	(162,230)	125,198		125,198	
513 CFD #113	0	64,960	0	0	0	64,960		64,960	
514 CFD #114M	0	55,080	0	0	0	55,080		55,080	
515 CFD #115M	0	426,000	0	0	0	426,000		426,000	
516 CFD #116M	0	66,930	0	0	0	66,930		66,930	
Total Special Revenue Funds	\$ 102,850,348	\$ 166,901,306	\$ 4,419,980	\$ (173,523,372)	\$ (11,045,314)	\$ 89,602,948	\$ (2,287,894)	\$ 87,315,054	
Debt Service Funds:									
580 General Debt Service	\$ 62,975	\$ 26,090,580	\$ 2,866,800	\$ (28,961,380)	\$ -	\$ 58,975	\$ 2,927,225	\$ 2,986,200	
Total Debt Service Funds	\$ 62,975	\$ 26,090,580	\$ 2,866,800	\$ (28,961,380)	\$ -	\$ 58,975	\$ 2,927,225	\$ 2,986,200	
Capital Project Funds:									
601 Capital Reinvestment	\$ 50,049,657	\$ 125,910,918	\$ 21,200,000	\$ (196,160,459)	\$ -	\$ 1,000,116	\$ 448,072	\$ 1,448,188	
602 Capital Improvements	8,723,151	1,959,396	0	(10,042,664)	0	639,883	(240,000)	399,883	
603 Future Capital Projects	21,457,523	0	0	(344,883)	(13,000,000)	8,112,640		8,112,640	
604 Capital Project -TUT	5,465,078	0	21,370,380	(21,641,425)	0	5,194,033	-	5,194,033	
620 San Sevaine Flood Control	2,717,718	529,400	0	0	(39,250)	3,207,868	-	3,207,868	
621 Upper Etiwanda Flood Control	49,554	0	0	0	0	49,554		49,554	

Other Funds - Unreserved Fund Balances

February 24, 2026

Fiscal Year 2025/2026

	Audited Fund Balance July 1, 2025	Budget					Available	Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out				
Capital Project Funds:									
622 Storm Drain	\$ 22,097,140	\$ 1,105,000	\$ -	\$ (9,328,560)	\$ (106,310)	\$ 13,767,270	\$ -	\$ 13,767,270	
623 Sewer Expansion	2,904,602	5,205,770	0	(685,652)	(3,750)	7,420,970	-	7,420,970	
630 Circulation Mitigation	33,011,891	4,917,030	0	(12,447,939)	(46,120)	25,434,862	252,297	25,687,159	
631 Fire Assessment	801,116	260,000	0	(423,922)	(260,000)	377,194	-	377,194	
632 General Government	14,431,415	430,000	0	(12,517,764)	(48,490)	2,295,161	-	2,295,161	
633 Landscape Medians	2,716,298	400,000	0	(1,622,603)	(35,170)	1,458,525	-	1,458,525	
634 Library Capital Improvement	1,508,188	152,090	0	0	(31,700)	1,628,578	-	1,628,578	
635 Parks Development	16,691,823	3,904,230	0	(5,056,096)	(34,580)	15,505,377	-	15,505,377	
636 Police Capital Facilities	4,660,425	655,500	0	(324,971)	(70,280)	4,920,674	-	4,920,674	
637 Underground Utilities	1,208,879	600,000	0	0	0	1,808,879	-	1,808,879	
657 CFD #31 Citrus Heights North	1,894,388	0	0	0	0	1,894,388	-	1,894,388	
658 CFD #31	6,052	0	0	0	0	6,052	-	6,052	
659 CFD #70 Avellino	798	0	0	0	0	798	-	798	
660 CFD #71 Sierra Crest	2,686	0	0	0	0	2,686	-	2,686	
661 CFD #80 Bella Strada	15,782	0	0	0	0	15,782	-	15,782	
663 CFD #74B Citrus/Summit	192,800	0	0	0	0	192,800	-	192,800	
664 CFD #86 Etiwanda Ridge	989,653	0	0	0	0	989,653	-	989,653	
665 CFD #85 The Meadows	19,502	0	0	0	0	19,502	-	19,502	
666 CFD #88 Sierra Crest II	105,422	0	0	0	0	105,422	-	105,422	
667 CFD #89 Belrose	(74)	0	74	0	0	0	-	0	
668 CFD #90 Summit @ Rosena Ph I	8,691,981	0	0	0	(58,330)	8,633,651	(600,300)	8,033,351	
669 CFD #95 Summit @ Rosena II	5,932,129	0	0	0	(24,800)	5,907,329	-	5,907,329	
670 CFD #87 El Paseo	960,065	0	0	0	0	960,065	-	960,065	
671 CFD #106 Mountain View	51,862	0	0	0	0	51,862	-	51,862	
672 CFD #99 The Retreat	72,165	0	0	0	0	72,165	-	72,165	
673 CFD #100 Victoria	3,856,250	0	0	(1,508,654)	0	2,347,596	-	2,347,596	
674 CFD #111 Monterado	5,333,237	0	0	0	0	5,333,237	(2,313,804)	3,019,433	
675 CFD#107 Highland	2,723,683	0	0	0	0	2,723,683	(1,944,398)	779,285	
676 CFD#109 Narra Hills	75,569	0	0	0	0	75,569	-	75,569	
677 CFD #112 The Gardens Phase One	28,974,840	0	0	(13,684,780)	0	15,290,060	(1,422,521)	13,867,539	
Total Capital Project Funds	\$ 248,393,248	\$ 146,029,334	\$ 42,570,454	\$ (285,790,372)	\$ (13,758,780)	\$ 137,443,884	\$ (5,820,654)	\$ 131,623,230	

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

	Audited Fund Balance July 1, 2025	Budget					Available	Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out				
Enterprise Funds:									
701 Sewer Maintenance & Operations	\$ 10,268,521	\$ 31,162,640	\$ -	\$ (28,312,931)	\$ (2,704,670)	\$ 10,413,560	\$ (2,503)	\$ 10,411,057	
702 Sewer Capital Projects	1,028,456	300,010	0	(1,376,946)	(4,320)	(52,800)	52,800	0	
703 Sewer Replacement	4,132,260	1,000,000	400,000	(8,328,150)	(274,540)	(3,070,430)	3,902,015	831,585	
710 Water Utility	952,518	0	0	0	0	952,518		952,518	
720 Stage Red	1,171,584	0	0	(651,874)	(19,710)	500,000	(500,000)	0	
Total Enterprise Funds	\$ 17,553,339	\$ 32,462,650	\$ 400,000	\$ (38,669,901)	\$ (3,003,240)	\$ 8,742,848	\$ 3,452,312	\$ 12,195,160	
Internal Service Fund:									
751 FLEET OPERATIONS	\$ 22,185,872	\$ 8,588,190	\$ 250,000	\$ (15,877,431)	\$ -	\$ 15,146,631	\$ 4,536	\$ 15,151,167	
Total Internal Service Funds	\$ 22,185,872	\$ 8,588,190	\$ 250,000	\$ (15,877,431)	\$ -	\$ 15,146,631	\$ 4,536	\$ 15,151,167	
TOTAL ALL FUNDS	\$ 423,769,370	\$ 396,973,520	\$ 73,122,608	\$ (581,606,399)	\$ (33,507,334)	\$ 278,751,765	\$ (2,585,046)	\$ 276,166,719	

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
101	General Fund					2,600,880	3,803,397	-	1,042,682	159,835	
Revenue Adjustments						-	2,910,715	-	-	2,910,715	
	10128000	FN	Management Services	5010	Current Sec & Unsec		142,520			142,520	} Increase rev projections based on receipts to date
	10128000	FN	Management Services	5016	Prop Tax In Lieu of VLF		1,600,000			1,600,000	
	10128000	FN	Management Services	6310	Interest - Investments		612,895			612,895	
	10128000	FN	Management Services	6311	Interest - Fiscal Agent		555,300			555,300	
Personnel Requests (One-Time)						520,713	-	-	-	(520,713)	
	10115000	HR	HR Administration	7111	Part-Time Employees	(30,250)				30,250	Decrease part-time appropriations for new Human Resources Technician position
	10124000	CS	Community Services-Admin	Various	Personnel Accounts	69,800				(69,800)	Move personnel appropriations to GF #101 from Fund #386 for PC#24052
	10140###	PD	Police Department	7010	Full-Time Employees	431,163				(431,163)	FY25/26 PD One-Time Bonus
	10140492	PD	Dispatch	Various	Personnel Accounts	50,000				(50,000)	Increase appropriations for signing bonus
Personnel Requests (Recurring)						684,012	-	-	-	(684,012)	
	Various	VAR	Various	7017	Cafeteria Plan	269,630				(269,630)	Cafeteria plan/health cost increases (six months)
	10110400	CA	Marketing & Communications	Various	Part-Time Accounts	(139,490)				139,490	Decrease part-time appropriations based on adoption of full-time personnel
	10110500	CA	Economic Development	Various	Personnel Accounts	27,850				(27,850)	Add new Business Development Coordinator position
	10115000	HR	HR Administration	Various	Personnel Accounts	30,250				(30,250)	Add new Human Resources Technician position
	10126100	IT	IT Applications	Various	Personnel Accounts	46,710				(46,710)	Add new Senior Business System Analyst position
	10126200	IT	IT Infrastructure	Various	Personnel Accounts	(99,230)				99,230	Eliminate IT System Technician position PC#26031
	10128500	FN	Customer Service	Various	Personnel Accounts	2,610				(2,610)	Reclass Account Clerk I to Accounting Tech PC#28006
	Various	PD	Police Department	Various	Personnel Accounts	545,682				(545,682)	FY25/26 PMA Contract Update
Offsetting Adjustments						(100,000)	892,682	-	992,682	-	
	Various	VAR	Various	8110	Legal Services	465,000				(465,000)	} Transfer appropriations for City Clerk, Finance legal fees from Human Resources, Admin Svcs, Development Svcs, PW&E, and Police
	Various	VAR	Various	8110	Legal Services	(465,000)				465,000	
	10128000	FN	Management Services	6480	Miscellaneous Reimb		10,082			10,082	} Increase revenues and xfer out to Fund #751 for #91285E repairs
	10128000	FN	Management Services	8790	Operating Transfer Out				10,082	(10,082)	
	10128000	FN	Management Services	5062	Transaction Use Tax		862,600			862,600	} Increase rev projections based on receipts to date and Xfer to Fund #604 for various TUT capital projects
	10128000	FN	Management Services	8790	Operating Transfer Out				862,600	(862,600)	
	10130100	DS	DS Adm-Admin & Finance	6450	Miscellaneous Income		20,000			20,000	} Increase revenues and appropriations for IEUA Water connection Fees
	10130100	DS	DS Adm-Admin & Finance	8010	Departmental Expense	20,000				(20,000)	
	10130100	DS	DS Adm-Admin & Finance	7130	Payroll Offset	(120,000)				120,000	} FY25-26 salary savings (PC#30126) and Xfer to Fund #720 for Soundbox group File #25-0690, CC Approved 12/9/25
	10130102	DS	DSO Operating Transfers	8790	Operating Transfer Out				120,000	(120,000)	
New Requests (One-Time)						1,320,155	-	-	50,000	(1,370,155)	
	10110400	CA	Marketing & Communications	8130	Other Professional Svcs	(40,000)				40,000	Decrease appropriations based on adoption of full-time personnel
	10128000	FN	Management Services	8790	Operating Transfer Out				50,000	(50,000)	Xfer to Fund #720 for SB County Downtown Economic Development grant 25% City match
	10128500	FN	Customer Service	8010	Departmental Expense	(2,610)				2,610	Decrease appropriations for PC#28006 reclass
	10130111	DS	DS Adm-HHW Program	8010	Departmental Expense	15,000				(15,000)	Increase appropriations for hazardous waste sharps containers
	10132000	BS	Building & Safety Admin	8115	Consultant Services	217,030				(217,030)	Increase appropriations for ADA consultant File #26-0819, CC Approved 02/24/26
	10132200	BS	Plan Check Services	8130	Other Professional Svcs	25,000				(25,000)	Increase appropriations for plan check services
	10134100	PL	Planning	8130	Other Professional Svcs	50,000				(50,000)	Increase appropriations for plan retyping
	10134100	PL	Planning	8130	Other Professional Svcs	300,000				(300,000)	Increase appropriations for state Housing Element update
	10137202	PW&E	Parks	8021	Rents	37,700				(37,700)	Increase appropriations for equipment rentals
	10137209	PW&E	Landscape Maintenance	8130	Other Professional Svcs	13,930				(13,930)	Increase appropriations for landscape contract increase
	10137210	PW&E	Technical Services	8010	Departmental Expense	34,500				(34,500)	Increase appropriations for damaged property materials
	10137210	PW&E	Technical Services	8010	Departmental Expense	57,300				(57,300)	Increase appropriations for welding equipment

General Fund - Recommended Adjustments

February 24, 2026

Fiscal Year 2025/2026

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
New Requests (One-Time) - continued											
	10137404	PW&E	Land Development	8130	Other Professional Svcs	70,000				(70,000)	Increase appropriations for additional plan check services
	10137505	PW&E	Traffic/Streets	8130	Other Professional Svcs	35,000				(35,000)	Increase appropriations for traffic study and plan check support
	10137505	PW&E	Traffic/Streets	8130	Other Professional Svcs	75,000				(75,000)	Increase appropriations for on-call support
	10137505	PW&E	Traffic/Streets	8320	Capital Acquisition	16,500				(16,500)	Increase appropriations for traffic signal cabinets
	10140114	PD	Community Program	8130	Other Professional Svcs	63,000				(63,000)	Increase appropriations for crossing guard contract increase
	10140221	PD	F.A.S.T.	8130	Other Professional Svcs	77,040				(77,040)	Increase appropriations for FY24-25 San Bernardino Animal Shelter
	10140300	PD	Special Operations-Admin	8420	Lease Expense - Principal	60,000				(60,000)	Increase appropriations for CCTV surveillance systems lease
	10140368	PD	Narcotics Unit	8210	Vehicle Maintenance	23,865				(23,865)	Increase appropriations for Narcotics vehicles O&M
	10140370	PD	SWAT	8019	Communications	15,000				(15,000)	Increase appropriations for SWAT paging system
	10140377	PD	Investigations	Various	Operating Accounts	3,900				(3,900)	Increase appropriations for radios purchase and maintenance
	10140491	PD	Records	8019	Communications	10,000				(10,000)	Increase CLETS Direct network fees
	10140491	PD	Records	8130	Other Professional Svcs	163,000				(163,000)	Increase appropriations for microfiche scanning File #26-0769, CC Approved 2/24/26
New Requests (Recurring)						176,000	-	-	-	(176,000)	
	10132401	BS	Graffiti	8130	Other Professional Svcs	100,000				(100,000)	Increase appropriations for graffiti abatement contract
	10137201	PW&E	Graffiti	8010	Departmental Expense	26,000				(26,000)	Increase appropriations for paint contract increase
	10140221	PD	F.A.S.T.	8130	Other Professional Svcs	50,000				(50,000)	Increase appropriations for FY25-26 San Bernardino Animal Shelter

Other Funds - Recommended Adjustments

February 24, 2026

Fiscal Year 2025/2026

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
102 City Technology						339,699	-	-	-	(339,699)	
	10226101	IT	Information Systems	8053	Cloud/Hosted	15,000				(15,000)	Increase appropriations for ActiveNet analytics platform
	10226101	IT	Information Systems	8053	Cloud/Hosted	29,000				(29,000)	Increase appropriations for ADA remediation software
	10226101	IT	Information Systems	8053	Cloud/Hosted	18,500				(18,500)	Increase appropriations for ADA website compliance program
	10226101	IT	Information Systems	8053	Cloud/Hosted	10,350				(10,350)	Increase appropriations for law enforcement training program
	10226101	IT	Information Systems	8053	Cloud/Hosted	9,000				(9,000)	Increase appropriations for scheduling software
	10226206	IT	Security	8130	Other Professional Svcs	20,000				(20,000)	Increase appropriations for alarm monitoring overages
	10226206	IT	Security	8130	Other Professional Svcs	120,000				(120,000)	Increase appropriations for security camera installation
	10226299	IT	Oper & Sup Project	8014	Computer Hardwar <\$5000	119,380				(119,380)	FY24/25 project carryover update
	26100001-102-A	IT	Recreation Manage. System Replace	8130	Other Professional Svcs	(1,531)				1,531	Project closed. Return to fund balance
103 Facility Maintenance						522,148	-	-	-	(522,148)	
	10337317	PW&E	Facilities Maintenance	8019	Communications	103				(103)	Increase appropriations for SB County radio increase
	10337317	PW&E	Facilities Maintenance	8020	Utilities	30,886				(30,886)	Increase appropriations for new facilities utilities
	10337317	PW&E	Facilities Maintenance	8314	Land & Bldg Improvements	500,000				(500,000)	Increase appropriations for Jesse Turner gym floor replacement File #26-0797, CC Approved 2/24/26
	37300004-103-A	PW&E	Lewis Library Steps	8329	Other Construction	9,098				(9,098)	Carryover purchase orders from FY24/25 (Denied Q1)
	Various	VAR	Various	7017	Cafeteria Plan	(17,939)				17,939	FY25/26 cafeteria adjustment
104 Office of Emergency Svcs						73	-	-	-	(73)	
	10430209	DS	Treasury ERA2	7017	Cafeteria Plan	73				(73)	FY25/26 cafeteria adjustment
106 Self-Insurance						(1,712)	71,533	-	-	73,245	
	10615001	HR	Workers' Compensation	6429	Workers' Comp Charges		71,533			71,533	Increase revenue due to POA Contract Updates and other organizational changes
	10615###	HR	Human Resources	7017	Cafeteria Plan	(1,712)				1,712	FY25/26 cafeteria adjustment
110 GF Operating Projects						6,920	550	-	-	(6,370)	
	40200007-110-A	PD	Metal Recycling Program	6450	Miscellaneous Income		550			550	} Increase revenues and appropriations for metal/gun recycling
	40200007-110-A	PD	Metal Recycling Program	8013	Equip (Non-Comp) <\$5000	550				(550)	
	11040199	PD	Special Operations Project	Various	Operating Accounts	(80)				80	FY24/25 project carryover update
	04032033-110-A	PD	Bike Patrol-CDBG Public Safety	7015	PERS Retirement-F/T	(2,629)				2,629	FY25/26 PMA Contract Update
	04032033-110-A	PD	Bike Patrol-CDBG Public Safety	7017	Cafeteria Plan	9,079				(9,079)	FY25/26 cafeteria adjustment
115 Lease-Fire						-	576,859	-	645,449	(68,590)	
	11528100	FN	Lease-Fire	6835	Contribution From FFD		576,859			576,859	Contribution from Fund #210 for 2025 LRB Debt Service and Fire Lease Revenue Reconciliation
	11528100	FN	Lease-Fire	8790	Operating Transfer Out				(5,700,000)	5,700,000	Reverse Q1 Xfer to Fund #601 for 2025 LRB Debt Service and Fire Lease Revenue Reconciliation
	11528100	FN	Lease-Fire	8790	Operating Transfer Out				2,927,225	(2,927,225)	Xfer to Fund #580 for 2025 LRB Debt Service and Fire Lease Revenue Reconciliation
	11528100	FN	Lease-Fire	8790	Operating Transfer Out				3,418,224	(3,418,224)	Xfer to Fund #601 for 2025 LRB Debt Service and Fire Lease Revenue Reconciliation
125 Storm Water Compliance						(3,064)	-	-	-	3,064	
	12537401	PW&E	Plan Check Engineering	7017	Cafeteria Plan	(3,064)				3,064	FY25/26 cafeteria adjustment
221 Federal Seizure Treasury						40,000	-	-	-	(40,000)	
	22140383	PD	Fed Asset Sez Treasury	8318	Office Equip Furn & Fix	40,000				(40,000)	Increase appropriations for SWAT equipment

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
223 Federal Asset Seizure						1,597,134	-	-	-	(1,597,134)	
	22340368	PD	NARC - Federal Seizure	8319	Vehicles	290,000				(290,000)	Increase appropriations for (3) Narcotic vehicles and outfitting
	22340373	PD	Federal Seizures	8018	Conference & Meetings	25,000				(25,000)	Increase appropriations for specialized law enforcement training
	22340373	PD	Federal Seizures	8130	Other Professional Svcs	100,000				(100,000)	Increase appropriations for cell tower ping services
	22340373	PD	Federal Seizures	8130	Other Professional Svcs	125,000				(125,000)	Increase appropriations for Flock camera ALPR software upgrade
	40100006-223-A	PD	CAD/RMS Software Project	8130	Other Professional Svcs	35,000				(35,000)	Increase appropriations for CAD/RMS consultant services File#26-0779, CC Pending 2/24/26
	40100007-223-A	PD	License Plate Reader Update	8130	Other Professional Svcs	1,100,000				(1,100,000)	Increase appropriations for license plate reader upgrade
	40102038-223-A	PD	Tiburon CAD/RMS Upgrade	Various Operating Accounts		(77,866)				77,866	Project closed. Return to fund balance
226 Opioid Settlement						250,888	760,000	-	-	509,112	
	22630299	DS	Opioid Program	8130	Other Professional Svcs	(35,591)				35,591	FY24/25 project carryover update
	30200025-226-#	DS	Opioid Program	Various Revenue Accounts			760,000			760,000	} Increase revenues and appropriations for settlements
	30200025-226-#	DS	Opioid Program	8130	Other Professional Svcs	286,479				(286,479)	
241 Air Quality Mgmt Dist						431,831	-	-	-	(431,831)	
	37600050-241-A	PW&E	O'Day Short Elem SRTS (TDA 2025)	8329	Other Construction	383,660				(383,660)	Increase appropriations for TDA Grant O'Day Short Elementary SRTS City contribution File #26-0768, CC Approval Pending 2/10/26
	37600058-241-A	PW&E	Transit Stop Improvements TDA 2025	8329	Other Construction	48,171				(48,171)	Increase appropriations for TDA Grant Citywide transit stops City contribution File #26-0768, CC Approval Pending 2/10/26
246 Measure I 2010-2040 Local						736,806	-	-	-	(736,806)	
	24637519	PW&E	Traffic Related Signage	8115	Consultant Services	150,000				(150,000)	Increase appropriations for CalTrans signage consultant services
	37600064-246-A	PW&E	TMS Signal Upgrades	8329	Other Construction	115,000				(115,000)	Increase appropriations for TMS signal upgrade
	37600049-246-A	PW&E	Fontana Middle SRTS TDA 2025	8329	Other Construction	246,745				(246,745)	Increase appropriations for TDA Grant Fontana Middle School SRTS City contribution File #26-0768, CC Approval Pending 2/10/26
	37600051-246-A	PW&E	Ted J Porter Elem SRTS (TDA 2025)	8329	Other Construction	225,061				(225,061)	Increase appropriations for TDA Grant Ted J Porter Elementary City contribution SRTS File #26-0768, CC Approval Pending 2/10/26
282 Solid Waste Mitigation						40,595	-	-	-	(40,595)	
	28230113	DS	DS Adm-Solid Waste Program	8130	Other Professional Svcs	25,595				(25,595)	Increase appropriations for SBCFCD cost share
	28230113	DS	DS Adm-Solid Waste Program	8130	Other Professional Svcs	15,000				(15,000)	Increase appropriations for United pumping emergency spill response
301 Grants						63,361	116,481	-	-	53,120	
	30126210	IT	Downtown Sec Improv	5390	Misc Grant Reimb		65,000			65,000	} C/O Torres grant - Downtown Security Improvement
	30126210	IT	Downtown Sec Improv	8130	Other Professional Svcs	8,914				(8,914)	
	30130299	DS	Housing Grant Project	8015	Computer Softwar <\$5000	3,300				(3,300)	FY24/25 project carryover update
	30137221	PW&E	Dwnt Furn-Reyes Funding	5367	State Grant		21,547			21,547	} C/O Reyes grant org budget, moved to project at Q1
	30137221	PW&E	Dwnt Furn-Reyes Funding	8010	Departmental Expense	21,547				(21,547)	
	30100002-301-B	DS	Oil Payment Program	5329	Oil Recycling Revenue		29,600			29,600	} Increase revenues and appropriations for OPP16 used oil grant
	30100002-301-B	DS	Oil Payment Program	8010	Departmental Expense	29,600				(29,600)	
	40100004-301-A	PD	ABC Grant - 2025	5325	Police OTS Reimb		334			334	Project closed. Return to fund balance

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
302 ARPA - City						(991)	(990)	-	-	1	
30237699		PW&E	Capital Projects	5311	Federal Grant Funds		(990)			(990)	} FY24/25 project carryover update
30237699		PW&E	Capital Projects	7015	PERS Retirement-F/T	(991)				991	
303 TDA/Article 3						1,124,400	1,118,012	-	-	(6,388)	
37600025-303-A		PW&E	Transit Stops Improvements TDA 2021	5352	State TDA		(6,388)			(6,388)	Grant complete. Return to fund balance
37600049-303-A		PW&E	Fontana Middle SRTS TDA 2025	5352	State TDA		475,000			475,000	} Increase revenue and appropriations for TDA Grant Fontana Middle School SRTS File #26-0768, CC Approval Pending 2/10/26
37600049-303-A		PW&E	Fontana Middle SRTS TDA 2025	8329	Other Construction	475,000				(475,000)	
37600050-303-A		PW&E	O'Day Short Elem SRTS (TDA 2025)	5352	State TDA		250,000			250,000	} Increase revenue and appropriations for TDA Grant O'Day Short Elementary SRTS File #26-0768, CC Approval Pending 2/10/26
37600050-303-A		PW&E	O'Day Short Elem SRTS (TDA 2025)	8329	Other Construction	250,000				(250,000)	
37600051-303-A		PW&E	Ted J Porter Elem SRTS (TDA 2025)	5352	State TDA		250,000			250,000	} Increase revenue and appropriations for TDA Grant Ted J Porter Elementary SRTS File #26-0768, CC Approval Pending 2/10/26
37600051-303-A		PW&E	Ted J Porter Elem SRTS (TDA 2025)	8329	Other Construction	250,000				(250,000)	
37600058-303-A		PW&E	Transit Stop Improvements TDA 2025	5352	State TDA		149,400			149,400	} Increase revenue and appropriations for TDA Grant Citywide transit stops File #26-0768, CC Approval Pending 2/10/26
37600058-303-A		PW&E	Transit Stop Improvements TDA 2025	8329	Other Construction	149,400				(149,400)	
362 CDBG						75,453	108,763	-	-	33,310	
30200003-362-A		DS	CDBG Project TBD	5328	CDBG Grant Reimbursement		34,032			34,032	} Increase revenues and appropriations for CDBG Project TBD (34,032) } budget based on program income spent
30200003-362-A		DS	CDBG Project TBD	8329	Other Construction	34,032				(34,032)	
30200004-362-G		DS	Housing Rehab Loan Program		Various Revenue Accounts		74,732			74,732	} Increase revenues and appropriations to match Housing (74,732) } Rehab Loan program
30200004-362-G		DS	Housing Rehab Loan Program		Various Operating Accounts	74,732				(74,732)	
30200011-362-A		DS	CDBG Housing Admin	5328	CDBG Grant Reimbursement		(1)			(1)	} Decrease revenues and appropriations to match grant 1 } allocation
30200011-362-A		DS	CDBG Housing Admin	8130	Other Professional Svcs	(1)				1	
36230200		DS	CDBG Admin	8790	Operating Transfer Out				(33,310)	33,310	} Adjust CDBG cost allocation
30200011-362-A		DS	CDBG Housing Admin	8790	Operating Transfer Out				33,310	(33,310)	
30200011-362-A		DS	CDBG Housing Admin	8130	Other Professional Svcs	(33,310)				33,310	
04032033-362-A		PD	Bike Patrol-CDBG Public Safety	7015	PERS Retirement-F/T	(464)				464	} FY25/26 PMA Contract Update
04032033-362-A		PD	Bike Patrol-CDBG Public Safety	7113	Overtime	464				(464)	
363 HOME						(1)	(1)	-	-	-	
30200017-363-A		DS	Home Program	5328	CDBG Grant Reimbursement		(1)			(1)	} Decrease revenues and appropriations to match grant 1 } allocation
30200017-363-A		DS	Home Program	8130	Other Professional Svcs	(1)				1	
386 ASES ELO-P Grant						(69,800)	-	-	-	69,800	
38624101		CS	ASES ELO-P Admin		Various Personnel Accounts	(69,800)				69,800	Move personnel appropriations to GF #101 from Fund #386 for PC#24052
401 CFD #1 Southridge Village						10,583	-	-	-	(10,583)	
40137202		PW&E	Parks	8130	Other Professional Svcs	10,583				(10,583)	Increase appropriations for landscape maintenance for (2) new dog parks
406 CFD #6 The Landings						89,900	-	-	-	(89,900)	
40637202		PW&E	Parks	8130	Other Professional Svcs	89,900				(89,900)	Increase appropriations for Kohler park restroom and park shelter roofs
580 General Debt Service						-	-	2,927,225	-	2,927,225	
58028200		FN	General Debt Service	6900	Operating Transfers In			2,927,225		2,927,225	Xfer from Fund #115 for 2025 LRB Debt Service and Fire Lease Revenue Reconciliation

Other Funds - Recommended Adjustments

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Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
601 Capital Reinvestment						2,859,464	5,589,312	(2,281,776)	-	448,072	
60130000	DS	Special Projects	6835	Contribution From FFD			5,589,312			5,589,312	Contribution from Fund #210 for 2025 LRB Debt Service and Fire Lease Revenue Reconciliation
60130000	DS	Special Projects	6900	Operating Transfers In				(5,700,000)		(5,700,000)	Reverse Q1 Xfer from Fund #115 for 2025 LRB Debt Service and Fire Lease Revenue Reconciliation
60130000	DS	Special Projects	6900	Operating Transfers In				3,418,224		3,418,224	Xfer from Fund #115 for 2025 LRB Debt Service and Fire Lease Revenue Reconciliation
60137699	PW&E	Capital Projects	7015	PERS Retirement-F/T		991				(991)	FY24/25 project carryover update
37300002-601-A	PW&E	Center Stage Theater Renovation	8130	Other Professional Svcs		100,000				(100,000)	Increase appropriations for Stage Red improvements/equipment
37600041-601-A	PW&E	Homelessness Prevent Res & Care Ctr	8310	Land		40,932				(40,932)	Increase appropriations for The Path property tax refund
37600063-601-A	PW&E	Courtplace	8329	Other Construction		(2,800,000)				2,800,000	Partial defund of Courtplace project
37600074-601-A	PW&E	Honor Roll Monument	8329	Other Construction		1,000,000				(1,000,000)	Increase appropriations for Honor Roll Memorial additional construction
37600080-601-A	PW&E	8572 Sierra - Warm Shell Impr.	8329	Other Construction		500,000				(500,000)	Increase appropriations for 8572 Sierra Oldtimers construction
37600081-601-A	PW&E	8470 Nuevo - Warm Shell Impr.	8329	Other Construction		800,000				(800,000)	Increase appropriations for 8470 Nuevo New Ministries design File #26-0708, CC Approved 1/13/26
37600084-601-A	PW&E	Regional Navigation Center	8329	Other Construction		3,217,541				(3,217,541)	Increase appropriations for Navigation Center additional construction
37000001-601-A	PW&E	Lease Revenue Bond Series 2025A	8130	Other Professional Svcs		(7,900,000)				7,900,000	} Program bond expenditure for pavement rehab bond funds
37600090-601-#	PW&E	FY 25/26 Pavement Rehabilitation Pr	Various	Operating Accounts		7,900,000				(7,900,000)	
602 Capital Improvement						240,000	-	-	-	(240,000)	
60230000	DS	Special Projects	8113	Design/Architect Service		100,000				(100,000)	Increase appropriations for Fontana Fair Grounds design costs
60230000	DS	Special Projects	8310	Land		140,000				(140,000)	Increase appropriations for SBCTA PE Trail land acquisition
604 Capital Project -TUT						862,600	-	862,600	-	-	
60437000	PW&E	PW Admin - TUT	8130	Other Professional Svcs		(141,000)				141,000	} Transfer appropriations to replace 5 HVAC Unites at West Annex Admin
37300007-604-A	PW&E	Public Works HVAC Replacement	8130	Other Professional Svcs		141,000				(141,000)	
60437000	PW&E	PW Admin - TUT	6900	Operating Transfers In				862,600		862,600	} Xfer from GF Fund #101 and Increase appropriations for East Courtyard fountain repair, Southridge ballfield shade structure, Sycamore Hills rubber playground surfacing replacement
60437200	PW&E	Parks & Landscape - TUT	8130	Other Professional Svcs		862,600				(862,600)	
60437300	PW&E	Facility Improvement TUT	8130	Other Professional Svcs		200,000				(200,000)	} Transfer appropriations to replenish Q1 Aldea request
37600090-604-C	PW&E	FY 25/26 Pavement Rehabilitation Pr	8330	Construction Contracts		(200,000)				200,000	
620 San Sevaine Flood Control						111,023	-	111,023	-	-	
62037000	PW&E	San Sevaine Eng Admin	6900	Operating Transfers In				75,866		75,866	} Xfer from Fund #674 for DIF reimbursement draw and increase appropriations for developer reimbursement
62037000	PW&E	San Sevaine Eng Admin	8097	Reimbursements-Developers		75,866				(75,866)	
62037000	PW&E	San Sevaine Eng Admin	6900	Operating Transfers In				35,157		35,157	} Xfer from Fund #675 for DIF reimbursement draw and increase appropriations for developer reimbursement
62037000	PW&E	San Sevaine Eng Admin	8097	Reimbursements-Developers		35,157				(35,157)	
622 Storm Drain						508,080	-	508,080	-	-	
62237424	PW&E	S/D Master I-10 North	6900	Operating Transfers In				307,179		307,179	} Xfer from Fund #674 for DIF reimbursement draw and increase appropriations for developer reimbursement
62237424	PW&E	S/D Master I-10 North	8097	Reimbursements-Developers		307,179				(307,179)	
62237424	PW&E	S/D Master I-10 North	6900	Operating Transfers In				200,901		200,901	} Xfer from Fund #675 for DIF reimbursement draw and increase appropriations for developer reimbursement
62237424	PW&E	S/D Master I-10 North	8097	Reimbursements-Developers		200,901				(200,901)	

Other Funds - Recommended Adjustments

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Fiscal Year 2025/2026

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
630 Circulation Mitigation						2,195,044	-	2,447,341	-	252,297	
63037000	PW&E		Circulation Mitigation	6900	Operating Transfers In			414,954		414,954	} Xfer from Fund #674 for DIF reimbursement draw and (414,954) } increase appropriations for developer reimbursement
63037000	PW&E		Circulation Mitigation	8097	Reimbursements-Developers	414,954					
63037000	PW&E		Circulation Mitigation	6900	Operating Transfers In			1,319,958		1,319,958	} Xfer from Fund #675 for DIF reimbursement draw and (1,319,958) } increase appropriations for developer reimbursement
63037000	PW&E		Circulation Mitigation	8097	Reimbursements-Developers	1,319,958					
63037000	PW&E		Circulation Mitigation	6900	Operating Transfers In			712,429		712,429	} Xfer from Fund #677 for DIF reimbursement draw and (712,429) } increase appropriations for developer reimbursement
63037000	PW&E		Circulation Mitigation	8097	Reimbursements-Developers	712,429					
3760323-630-A	PW&E	I-15/Baseline Interchange		8329	Other Construction	(252,297)				252,297	Project closed. Return to fund balance
631 Fire Assessment						191,548	-	191,548	-	-	
63134105	PL		Fire Assessment Projects	6900	Operating Transfers In			66,625		66,625	} Xfer from Fund #674 for DIF reimbursement draw and (66,625) } increase appropriations for developer reimbursement
63134105	PL		Fire Assessment Projects	8097	Reimbursements-Developers	66,625					
63134105	PL		Fire Assessment Projects	6900	Operating Transfers In			38,823		38,823	} Xfer from Fund #675 for DIF reimbursement draw and (38,823) } increase appropriations for developer reimbursement
63134105	PL		Fire Assessment Projects	8097	Reimbursements-Developers	38,823					
63134105	PL		Fire Assessment Projects	6900	Operating Transfers In			86,100		86,100	} Xfer from Fund #677 for DIF reimbursement draw and (86,100) } increase appropriations for developer reimbursement
63134105	PL		Fire Assessment Projects	8097	Reimbursements-Developers	86,100					
632 General Government						394,047	-	394,047	-	-	
63234105	PL		Public Fac DIF-CDA/PLN	6900	Operating Transfers In			80,341		80,341	} Xfer from Fund #674 for DIF reimbursement draw and (80,341) } increase appropriations for developer reimbursement
63234105	PL		Public Fac DIF-CDA/PLN	8097	Reimbursements-Developers	80,341					
63234105	PL		Public Fac DIF-CDA/PLN	6900	Operating Transfers In			46,784		46,784	} Xfer from Fund #675 for DIF reimbursement draw and (46,784) } increase appropriations for developer reimbursement
63234105	PL		Public Fac DIF-CDA/PLN	8097	Reimbursements-Developers	46,784					
63234105	PL		Public Fac DIF-CDA/PLN	6900	Operating Transfers In			266,922		266,922	} Xfer from Fund #677 for DIF reimbursement draw and (266,922) } increase appropriations for developer reimbursement
63234105	PL		Public Fac DIF-CDA/PLN	8097	Reimbursements-Developers	266,922					
633 Landscape Medians						79,715	-	79,715	-	-	
63337000	PW&E		Landscape Medians	6900	Operating Transfers In			50,359		50,359	} Xfer from Fund #674 for DIF reimbursement draw and (50,359) } increase appropriations for developer reimbursement
63337000	PW&E		Landscape Medians	8097	Reimbursements-Developers	50,359					
63337000	PW&E		Landscape Medians	6900	Operating Transfers In			29,356		29,356	} Xfer from Fund #675 for DIF reimbursement draw and (29,356) } increase appropriations for developer reimbursement
63337000	PW&E		Landscape Medians	8097	Reimbursements-Developers	29,356					
634 Library Cap Improvement						138,623	-	138,623	-	-	
63434105	PL		Library DIF-CDS/SP	6900	Operating Transfers In			17,899		17,899	} Xfer from Fund #674 for DIF reimbursement draw and (17,899) } increase appropriations for developer reimbursement
63434105	PL		Library DIF-CDS/SP	8097	Reimbursements-Developers	17,899					
63434105	PL		Library DIF-CDS/SP	6900	Operating Transfers In			10,443		10,443	} Xfer from Fund #675 for DIF reimbursement draw and (10,443) } increase appropriations for developer reimbursement
63434105	PL		Library DIF-CDS/SP	8097	Reimbursements-Developers	10,443					
63434105	PL		Library DIF-CDS/SP	6900	Operating Transfers In			110,281		110,281	} Xfer from Fund #677 for DIF reimbursement draw and (110,281) } increase appropriations for developer reimbursement
63434105	PL		Library DIF-CDS/SP	8097	Reimbursements-Developers	110,281					
635 Parks Development						1,195,973	-	1,195,973	-	-	
63537000	PW&E		Parks Dev Cap Fd-Eng	6900	Operating Transfers In			1,195,973		1,195,973	} Xfer from Fund #674 for DIF reimbursement draw and (1,195,973) } increase appropriations for developer reimbursement
63537000	PW&E		Parks Dev Cap Fd-Eng	8097	Reimbursements-Developers	1,195,973					
636 Police Capital Facilities						381,755	-	381,755	-	-	
63634105	PL		Police Fac DIF-CDA/SP	6900	Operating Transfers In			85,256		85,256	} Xfer from Fund #674 for DIF reimbursement draw and (85,256) } increase appropriations for developer reimbursement
63634105	PL		Police Fac DIF-CDA/SP	8097	Reimbursements-Developers	85,256					
63634105	PL		Police Fac DIF-CDA/SP	6900	Operating Transfers In			49,709		49,709	} Xfer from Fund #675 for DIF reimbursement draw and (49,709) } increase appropriations for developer reimbursement
63634105	PL		Police Fac DIF-CDA/SP	8097	Reimbursements-Developers	49,709					
63634105	PL		Police Fac DIF-CDA/SP	6900	Operating Transfers In			246,790		246,790	} Xfer from Fund #677 for DIF reimbursement draw and (246,790) } increase appropriations for developer reimbursement
63634105	PL		Police Fac DIF-CDA/SP	8097	Reimbursements-Developers	246,790					

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
668 CFD #90 Summit @ Rosena Ph 1						600,300	-	-	-	(600,300)	
66837000	PW&E	CFD #90 Summit @ Rosena Ph I	8330	Construction Contracts	600,300					(600,300)	Increase appropriations for developer reimbursement charges.
674 CFD #111 Monterado						-	-	-	2,313,804	(2,313,804)	
67437000	PW&E	CFD #111 Monterado	8790	Operating Transfer Out				2,313,804		(2,313,804)	Xfer to Funds #620, 622, 630, 631, 632, 633, 634, 635, 636, 702, 702 for DIF reimbursement draw
675 CFD#107 Highland						117,005	-	-	1,827,393	(1,944,398)	
67537000	PW&E	CFD #107 Highland	8743	Contribution To FHA	117,005					(117,005)	Contribution to Fund #698 for DIF reimbursement draw
67537000	PW&E	CFD #107 Highland	8790	Operating Transfer Out				1,827,393		(1,827,393)	Xfer to Funds #620, 622, 630, 630, 631, 632, 633, 634, 636, 702 for DIF reimbursement draw
677 CFD #112 The Gardens Phase One						-	-	-	1,422,521	(1,422,521)	
67737000	PW&E	CFD #112 The Gardens Phase I	8790	Operating Transfer Out				1,422,521		(1,422,521)	Xfer to Funds# 630, 631, 632, 634, 636 for DIF reimbursement draw
701 Sewer Maint & Operations						2,503	-	-	-	(2,503)	
70128500	FN	Sewer Billing	7010	Full-Time Employees	2,400					(2,400)	Reclass Account Clerk I to Accounting Tech PC#28006
70130112	DS	DS Adm-PT & Sewer Program	8019	Communications	103					(103)	Increase appropriations for SB County radio access/maintenance
702 Sewer Capital Projects						62,813	-	115,613	-	52,800	
70237000	PW&E	Eng Sewer Improvement Ad	6900	Operating Transfers In			19,352			19,352	} Xfer from Fund #674 for DIF reimbursement draw and increase appropriations for developer reimbursement
70237000	PW&E	Eng Sewer Improvement Ad	8097	Reimbursements-Developers	19,352					(19,352)	
70237000	PW&E	Eng Sewer Improvement Ad	6900	Operating Transfers In			96,261			96,261	} Xfer from Fund #675 for DIF reimbursement draw and increase appropriations for developer reimbursement
70237000	PW&E	Eng Sewer Improvement Ad	8097	Reimbursements-Developers	96,261					(96,261)	
70237699	PW&E	Capital Projects	8791	Expenditure Transfer	(52,800)					52,800	FY24/25 project carryover update
703 Sewer Replacement						(3,902,015)	-	-	-	3,902,015	
70337199	PW&E	Utility & Streets Project	8791	Expenditure Transfer	(3,902,015)					3,902,015	FY24/25 project carryover update
720 Stage Red						820,000	150,000	170,000	-	(500,000)	
72030100	DS	Stage Red Admin	6425	Donations		150,000				150,000	} Increase revenues and appropriations for SB County Downtown Economic Development grant File #25-0688, CC Approved 1/13/25
72030100	DS	Stage Red Admin	8130	Other Professional Svcs	150,000					(150,000)	
72030104	DS	Stage Red	6900	Operating Transfers In			50,000			50,000	} Xfer from GF #101 and increase appropriations for SB County Downtown Economic Development grant 25% City match
72030100	DS	Stage Red Admin	8130	Other Professional Svcs	50,000					(50,000)	
72030100	DS	Stage Red Admin	8130	Other Professional Svcs	500,000					(500,000)	Increase appropriations for ASM operating funds File #26-0738, CC Approved 1/13/25
72030104	DS	Stage Red	6900	Operating Transfers In			120,000			120,000	} Xfer from GF Fund #101 for FY25-26 salary savings (PC#30126) and increase appropriations for Soundbox group
72030100	DS	Stage Red Admin	8130	Other Professional Svcs	120,000					(120,000)	
751 Fleet Operations						11,620	6,074	10,082	-	4,536	
75137305	PW&E	Fleet Maintenance	6710	Motorpool Charges		6,074				6,074	Increase revenue due to FY24/25 project carryover update and Midyear O&M
75137305	PW&E	Fleet Maintenance	6900	Operating Transfers In			10,082			10,082	} Xfer in from GF #101 and increase appropriations for PD Unit 91285E repairs
75137305	PW&E	Fleet Maintenance	8130	Other Professional Svcs	10,082					(10,082)	
75137305	PW&E	Fleet Maintenance	8019	Communications	1,538					(1,538)	Increase appropriations for SB County radio access/maintenance