



CITY OF FONTANA

Third Quarter Budget Status Report

Fiscal Year 2025/2026

Quick Look Indicators	Third Quarter*	See Page
Revenues	↑	7
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*Compared to same period prior fiscal year

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Report Objectives

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

- Provide the City Council with an overview of all funds;
- Comment on significant economic trends;
- Recommend write off of doubtful accounts; 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 \$150,000:
 - Increase to Interest and Rentals of \$150,000
- Net increase in General Fund outflows of \$150,000:
 - Offsetting adjustments of \$1,065,000 (transfers out offset by decreased appropriations)
 - Increase to new one-time requests of \$150,000

Other Funds:

- Additional funding for the following projects:
 - \$9,000,000 Westgate Cherry Victoria (RAISE) (Measure I 2010-2040 Reimb Fund #245, Circulation Mitigation Fund #630)
 - \$9,000,000 Etiwanda/Slover construction (Measure I 2010-2040 Reimb Fund #245, Circulation Mitigation Fund #630)
 - \$3,000,000 Travis Barker Skate Park (Capital Reinvestment Fund #601)
 - \$2,904,586 Cypress Storm Drain design and construction (Measure I 2010-2040 Reimb Fund #245, Storm Drain Fund #622)
 - \$1,000,000 The Path & Navigation Ctr improvements (Capital Reinvestment Fund #601)
 - \$800,000 8491 Sierra Ave shops (Capital Reinvestment Fund #601)
 - \$700,000 Courtplace Gap Funding (Capital Reinvestment Fund #601)
 - \$500,000 Lewis Library STEAM (Capital Reinvestment Fund #601)
 - \$500,000 Fernandez Park fiber optic connection (Capital Project -TUT Fund #604)
 - \$400,000 8740 Nuevo Ave bakery (Capital Reinvestment Fund #601)
 - \$300,000 Marygold paving project (Capital Project -TUT Fund #604)
 - \$240,000 Catawba Ave SRTS TDA 2023 (Measure I 2010-2040 Local Fund #246)

Significant Economic Trends

Nationally:

- The Federal Reserve Bank of Atlanta has projected continued economic growth heading into early 2026, though at a moderate pace compared to earlier estimates. Recent GDP tracking suggests growth in the range of approximately 2.0% to 3.0% for late 2025 into early 2026. Inflation appears to be stabilizing, as data from the Bureau of Labor Statistics indicates the Consumer Price Index (CPI) is increasing at roughly 2.5% to 3.0% year over year. This moderation is largely driven by easing goods prices and more stable supply chains, though services inflation remains somewhat persistent. Economic activity continues to be supported by consumer spending and government expenditures, while higher interest rates have continued to constrain business investment and certain sectors of the housing market.
- The labor market showed signs of slowing during the third quarter of FY 2025–26, with the unemployment rate remaining relatively stable at approximately 4.0% to 4.2% in early 2026. The pace of job creation has moderated compared to prior years, with monthly gains averaging roughly 125,000 to 175,000 jobs, reflecting more cautious hiring by employers amid higher borrowing costs and economic uncertainty. While job growth continues, the slower pace indicates a cooling labor market compared to the stronger expansion seen in 2024. The Federal Reserve maintains its dual mandate of promoting maximum employment and price stability, and in recent meetings has shifted toward a more accommodative stance by reducing the federal funds target range to approximately 3.50% to 3.75%. This marks multiple rate cuts beginning in late 2025, as policymakers place greater emphasis on supporting employment while inflation continues to trend closer to the Federal Reserve’s long-term target.

The State of California:

- California’s labor market showed modest signs of stabilization during the third quarter of FY 2025–26, with the unemployment rate holding relatively steady at approximately 5.4% to 5.6% in early 2026. Recent data from the California Employment Development Department indicates that while job growth has slowed compared to prior years, employment levels have remained stable overall. Government employment continued to see incremental gains, particularly at the local level, reflecting ongoing hiring in public services and education. Although broader hiring activity has moderated, the slower pace of job losses and steady public sector growth suggest a more stable labor market compared to the declines observed earlier in the year.

City of Fontana

- Fiscal Year 2024/25 ended with 583 single family dwelling permits being issued. At the end of March 2026, 329 single family dwelling permits have been issued compared to 469 permits for the prior fiscal year.
- Third Quarter 2025/26 sales were 0.3% lower than the same quarter one year ago. This is primarily due to a weaker economy, lower taxable sales, and shifts in consumer behavior.
- The Local Agency Investment Fund (LAIF) is currently paying 3.82% (daily rate) on City investments as of March 31, 2026, down from 4.30% for the same time last year. The 2-year treasury benchmark rate as of March 31, 2026, is 3.79% down from 3.89% last year.

Summary of Proposed General Fund Adjustments

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

		Fund Balance Impact	
		Revenues	Expenditures
Adjust revenue estimates to reflect midyear collections:			
Decrease to Recreation		150,000	
		\$ 150,000	
Offsetting adjustments:			
Development Services	The Path & Navigation Ctr improvements		(1,000,000)
Development Services	8491 Sierra Ave. shops		(65,000)
Human Resources	Correct Q2 Legal Services adjustment		(50,000)
Police Department	Correct Q2 Legal Services adjustment		50,000
			\$ (1,065,000)
New requests (one-time):			
Planning	Re-typing and digitizing un-readable plans		150,000
			\$ 150,000
		\$ 150,000	\$ (915,000)
Transfers:	To Fund #601 for The Path & Navigation Ctr improvements		1,000,000
	To Fund #601 for 8491 Sierra Ave. shops		65,000
		\$ 150,000	\$ 150,000

General Fund Revenues

Revenues continue to be monitored on a monthly basis. Staff recommends a net increase in revenues of \$150,000 as part of the Third Quarter Budget Status Report. See page 36 for details of the revenue adjustments.

Revenue Source	Adopted Budget	Current Budget Before Adjustments	Received as of 03/31/2026	Percent of Current Budget Received	Recommended Third Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Received
Sales Tax	\$ 54,914,670	\$ 54,914,670	\$ 31,453,714	57.28%	\$ -	\$ 54,914,670	57.28%
Transactional Use Tax	42,740,750	43,603,350	28,492,736	65.35%	-	43,603,350	65.35%
Property Tax	46,948,270	48,690,790	25,320,292	52.00%	-	48,690,790	52.00%
Interest and Rentals	4,013,580	5,248,975	501,973	9.56%	150,000	5,398,975	9.30%
Franchises	10,828,300	10,828,300	4,099,923	37.86%	-	10,828,300	37.86%
Business Related	11,260,870	11,260,870	8,785,775	78.02%	-	11,260,870	78.02%
Development Related	9,599,490	9,599,490	7,028,395	73.22%	-	9,599,490	73.22%
Recreation	4,220,670	4,220,670	3,114,807	73.80%	-	4,220,670	73.80%
Motor Vehicle in-Lieu	250,000	250,000	327,519	131.01%	-	250,000	131.01%
Miscellaneous Revenues	2,034,740	2,104,740	1,209,624	57.47%	-	2,104,740	57.47%
Reimbursables	1,794,870	1,807,086	1,858,730	102.86%	-	1,807,086	102.86%
From Other Agencies	9,390,310	9,390,310	6,855,233	73.00%	-	9,390,310	73.00%
Total General Fund	\$ 197,996,520	\$ 201,919,251	\$ 119,048,719	58.96%	\$ 150,000	\$ 202,069,251	58.91%

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 67.37%.**

General Fund Expenditures

General Fund expenditures for Third Quarter are on track and within budget. Staff recommends a net decrease in appropriations of \$915,000. See page 36 for details of the expenditure adjustments.

Department	Adopted Budget	Current Budget Before Adjustments	Spent as of 03/31/2026	Percent of Current Budget Spent	Recommended Third Quarter Adjustments	Recommended Budget After Adjustments	Percent of Recommended Budget Spent
City Administration	\$ 4,817,820	\$ 4,792,072	\$ 2,569,521	53.62%	-	\$ 4,792,072	53.62%
Human Resources	2,397,360	2,254,120	1,166,862	51.77%	(50,000)	2,204,120	52.94%
Administrative Services	884,080	843,316	496,634	58.89%	-	843,316	58.89%
City Clerk	1,040,820	1,613,172	1,100,988	68.25%	-	1,613,172	68.25%
Community Services	15,876,460	15,956,595	10,321,528	64.69%	-	15,956,595	64.69%
Innovation & Technology	5,405,410	5,287,724	3,813,298	72.12%	-	5,287,724	72.12%
Finance	6,053,080	6,511,441	3,810,597	58.52%	-	6,511,441	58.52%
Development Services	6,489,730	6,477,078	2,218,142	34.25%	(1,065,000)	5,412,078	40.99%
Building and Safety	4,798,280	5,164,429	3,298,881	63.88%	-	5,164,429	63.88%
Planning	3,709,460	4,400,224	2,370,558	53.87%	150,000	4,550,224	52.10%
Public Works & Engineering	17,018,050	17,959,424	11,059,554	61.58%	-	17,959,424	61.58%
Police	85,267,660	90,452,746	63,374,717	70.06%	50,000	90,502,746	70.03%
Total General Fund	\$ 153,758,210	\$ 161,712,340	\$ 105,601,280	65.30%	\$ (915,000)	\$ 160,797,340	65.67%

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 Third Quarter Report recommendations maintain this balance. The City’s Undesignated General Fund Balance represents the available resources to provide funding for future contingencies such as earthquakes, economic fluctuations, major infrastructure repairs and investment in capital for improved productivity and efficiencies.

There are no Fund Balance Reserves adjustments included in the Third Quarter 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.

There are no organizational changes recommended as part of the Third Quarter Budget Status Report.

Write off of Doubtful Accounts

A review of the City’s Doubtful Accounts (bad debts) is routinely a part of the City’s Third Quarter Budget Review. The review and subsequent write off is necessary to accurately reflect the true value of City assets. The budget is not impacted by the reduction as budget revenue estimates are based on receipts rather than billings.

The following write offs consist of items that are: (1) too small to collect, and therefore not cost effective or (2) unable to locate. In many cases, these items will be referred to a collection agency for further action.

These items represent an information item for the City Council. Specific City Council action related to the write offs is not required.

The write offs are categorized by fund number, account, and dollar amount.

Account Title	Account #	Amount
Prohibited Call Fines	101-1305	\$ 29,700
Returned Checks	101-1307	461
Illegal Fireworks	101-1306	24,450
Miscellaneous	101-1306	69,521
Total Write Offs		\$ 124,132

Liability Claims

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

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

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

American Rescue Plan Act (ARPA) Expenditure Plan

CITY OF FONTANA			
AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN			
ESTIMATED AS OF March 31, 2026			
Approved Projects by Federal Use Category	Amount	Expended	Available
Public Health & Economic Response	22,633,152	22,430,513	202,639
Fontana Forward Grant Program	190,786	190,786	-
Homelessness Prevention Resources and Care Center	6,442,229	6,408,682	33,547
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	14,862,417	1,669,275
Cypress Storm Drain Project	7,340,000	6,071,366	1,268,634
Data Security & Threat Detection	157,927	157,927	-
Endpoint Detection & Response Solution	154,806	154,806	-
Fiber to City facilities	1,773,968	1,660,210	113,758
Leveraged Project: Accela	3,406,636	3,406,636	-
Leveraged Project: Fontana 311	2,398,355	2,139,790	258,565
Septic to Sewer	500,000	471,770	28,230
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	48,384,804	1,872,309

Grants Submitted & Awarded

CITY OF FONTANA							
GRANTS SUBMITTED & AWARDED							
ESTIMATED AS OF March 31, 2026							
Department > Grant Name	Funding Source	Fund #	Date	Awarded	Expended	Remaining	
Community Services				57,864,798	18,698,917	39,165,881	
After School Education and Safety - ASES (2025-2027)	State	385	Jul-24	13,222,206	7,930,676	5,291,530	
Extended Learning Program - ELO-P (2025-2027)	State	386	Jul-24	44,642,592	10,768,241	33,874,351	
Development Services Admin				8,354,206	3,725,501	4,628,705	
Beverage Recycling Grant (2024-2025)	State	301		107,324	53,395	53,929	
Catawba SRTS Sidewalk	State	303	Dec-23	396,348	28,341	368,007	
TDA Article 3 2025	State	303	Nov-25	1,124,400	-	1,124,400	
City of Fontana Support Local Arts Events (2025-2026)	County	720		250,000	73,039	176,961	
Emergency Management Performance Grant (2022& 2024)	Federal	301		63,050	47,258	15,793	
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	255,651	306,139	
Permanent Local Housing Allocation	State	295	Aug-21	5,670,060	3,116,403	2,553,657	
Housing				35,912,419	18,414,952	17,497,467	
Calhome Program Grant	State	301	Apr-22	500,000	309,933	190,067	
CDBG (2020-2025)	Federal	362		14,580,448	11,856,534	2,723,914	
Family Homelessness Challenge - Tamarind	State	301	Jul-22	2,726,608	2,511,712	214,896	
Healthy Homes Grant (HHPP)	Federal	301	May-25	1,500,000	84,285	1,415,715	
HESG (2024-2025)	Federal	362		346,709	168,665	178,044	
HOME (2018-2025)	Federal	363		8,150,454	1,187,519	6,962,935	
HomeKey B	State	301	Jun-22	618,200	618,200	-	
LBP Healthy Home Grant	Federal	301	Dec-23	4,400,000	484,006	3,915,994	
Older Adults Grant (OAHMP)	Federal	301	Jan-25	2,000,000	104,098	1,895,902	
Prohousing Incentive Program (PIP)	State	301	Jun-24	1,090,000	1,090,000	-	

Grants Submitted & Awarded – continued

CITY OF FONTANA						
GRANTS SUBMITTED & AWARDED						
ESTIMATED AS OF March 31, 2026						
Department > Grant Name	Funding Source	Fund #	Date	Awarded	Expended	Remaining
Public Works & Engineering				81,840,624	72,615,469	9,225,155
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 - Citty	Federal	302	Jun-22	50,257,113	48,276,769	1,980,344
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	201,164	1,588,836
Downtown - Norma Torres	Federal	301	Mar-24	850,000	180,706	669,294
Downtown Revital - Reyes	State	301	Sep-23	3,000,000	1,519,789	1,480,211
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	411,751	88,249
Pacific Electric Trail Improvement Project	Federal	301	Mar-23	750,000	741,035	8,965
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				3,967,391	1,785,459	2,181,932
Alcoholic Beverage Control (2024-2026)	State	301		72,205	58,123	14,082
Edward Byrne Memorial JAG (2022-2024)	Federal	301		151,942	144,934	7,008
Homeland Security Grant (2022-2024)	Federal	301		98,670	91,170	7,500
Officer Wellness and Mental Health Grant Award	State	301	Feb-23	136,204	136,204	-
Selective Traffic Enforcement Program (STEP) (2024 - 2026)	Federal	301		1,000,874	780,428	220,446
State COPS AB3229 2023-2026 (other funding source)	State	322		2,507,496	574,600	1,932,896
Total				187,939,437	115,240,297	72,699,140

Transaction Use Tax (TUT) Expenditure Plan

CITY OF FONTANA				
TRANSACTION USE TAX (TUT) EXPENDITURE PLAN				
ESTIMATED AS OF March 31, 2026				
Fund Distribution By Category	Amount	Obligated	Actuals	Available
Facilities	7,027,850	1,098,571	2,076,532	3,852,746
Art Depot Flooring	20,000	-	17,846	2,154
Art Depot HVAC Replacement	49,000	-	48,087	913
Backflow Device Replacements	150,000	100,550	-	49,450
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	566,000	-		566,000
Facility Improvements ORG 60437300	19,720	-		19,720
Fence & Handrail Painting	75,000	-	131,661	(56,661)
Heritage Center Flooring Replacement	133,000	-	73,271	59,729
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	290,554		446
Ralph Lewis Park Field Replacement	1,980,150	53,479	1,242,651	684,020
Seville Park Pickle Ball Court	2,000,000	324,137	88,638	1,587,225
Stage Red HVAC and Water Heater Rplcmt	56,500	107,221		(50,721)
Village of Heritage Pools New Q1	210,000	-	188,720	21,281
East Courtyard Fountain Repair	108,800	-		108,800
Southridge Ballfield Shade Structures	700,000	-		700,000
Sycamore Hills Rubber Playground Surfacing Replacement	53,800	70,323		(16,523)

Transaction Use Tax (TUT) Expenditure Plan - continued

CITY OF FONTANA				
TRANSACTION USE TAX (TUT) EXPENDITURE PLAN				
ESTIMATED AS OF March 31, 2026				
Fund Distribution By Category	Amount	Obligated	Actuals	Available
Transportation	6,631,330	226,033	2,435,874	3,969,424
2025-26 Pavement Rehabilitation (\$7.9M BOND 601)	2,100,000	108,942	1,400,290	590,768
2026-27 Pavement Rehabilitation	-	-		-
ADA Ramps Upgrade	500,000	15,326	34,634	450,040
Development Reimbursement	3,631,330	-	993,005	2,638,325
Pavement Software Program	150,000	99,710		50,290
RAISE Gap Funding	-	-		-
Specialty Sign Requests	100,000	-		100,000
Street Maintenance	150,000	2,055	7,945	140,000
Utilities	339,050	258,472	-	80,578
Storm Drain Maintenance	339,050	258,472		80,578
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	22,504,025	1,583,076	12,318,164	8,602,785

Treasury Report

City of Fontana
Investment Portfolio Asset Summary
As of March 31, 2026

ASSETS	March 31, 2026					
	Current Par Value	Total Cost Value	Market Value	Accrued Int/Div	Market Value Plus Accrued	Percent of Total
Advisor-Managed Portfolio						
Cash/Sweep	\$ 219,909	\$ 219,909	\$ 219,909	\$ -	\$ 219,909	0.05%
Money Market	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Cash/Sweep	\$ 219,909	\$ 219,909	\$ 219,909	\$ -	\$ 219,909	0.05%
Marketable Securities						
Agency Security	\$ 91,716,058	\$ 47,859,175	\$ 48,588,403	\$ 194,087	\$ 48,782,490	12.10%
Mortgage Pools	-	-	-	-	-	0.00%
CMO & Asset Backed Securities	36,094,985	24,873,114	24,791,147	-	24,791,147	6.15%
Corporate Bonds	104,690,000	105,175,039	105,184,278	1,134,343	106,318,621	26.38%
Municipal Bonds	-	-	-	-	-	0.00%
U.S. Treasuries	220,795,000	220,458,345	221,029,591	1,906,235	222,935,826	55.31%
Total Marketable Securities	\$ 453,296,043	\$ 398,365,673	\$ 399,593,419	\$ 3,234,665	\$ 402,828,084	99.95%
Total Advisor-Managed Portfolio	\$ 453,515,952	\$ 398,585,582	\$ 399,813,328	\$ 3,234,665	\$ 403,047,993	100.00%
Pooled Investments						
California Class	\$ 394,798	\$ 394,798	\$ 394,798	\$ -	\$ 394,798	0.33%
Local Agency Investment Fund (LAIF)	\$ 118,022,315	\$ 118,022,315	\$ 118,022,315	\$ -	\$ 118,022,315	99.67%
Total Pooled Investments	\$ 118,417,113	\$ 118,417,113	\$ 118,417,113	\$ -	\$ 118,417,113	100.00%
Deposit Accounts						
Bank of America - General Checking	\$ 16,019,384	\$ 16,019,384	\$ 16,019,384	\$ -	\$ 16,019,384	92.67%
Bank of America - Veterans	9,050	9,050	9,050	-	9,050	0.05%
Escrow Accounts	343,975	343,975	343,975	39	344,014	1.99%
Petty Cash/Self Insurance	914,525	914,525	914,525	-	914,525	5.29%
Total Deposit Accounts	\$ 17,286,934	\$ 17,286,934	\$ 17,286,934	\$ 39	\$ 17,286,973	100.00%
Investments Held by Fiscal Agents						
Schwab - 115 Trusts						
OPEB		\$ 27,665,533	\$ 31,232,573	\$ 16,109	\$ 31,248,681	12.47%
Pension Stabilization		12,657,334	14,700,087	5,787	14,705,874	5.87%
Other Fiscal Agent Accounts	-	204,619,291	204,619,291	-	204,619,291	81.66%
Total Investments Held by Fiscal Agents	\$ -	\$ 244,942,157	\$ 250,551,950	\$ 21,896	\$ 250,573,846	100.00%
Total Cash and Investments	\$ 589,220,000	\$ 779,231,787	\$ 786,069,326	\$ 3,256,599	\$ 789,325,925	

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

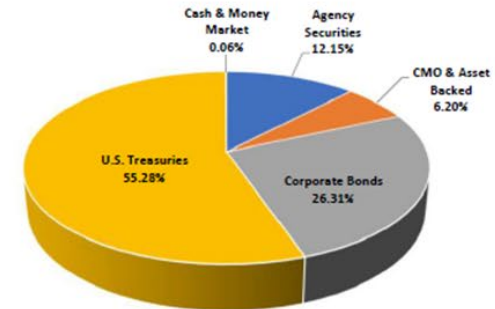
Treasury Report – continued



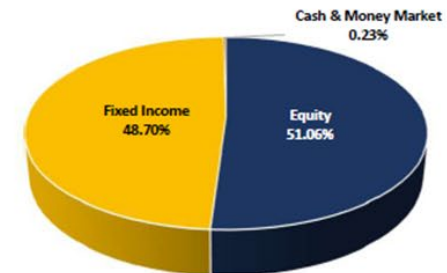
OPERATING AND 115 TRUST ASSETS SUMMARY March 31, 2026

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	\$ 91,716,058	\$ 47,859,180	\$ 47,859,175	\$ 48,588,403	
CMO & Asset Backed	\$ 36,094,985	\$ 24,873,114	\$ 24,873,114	\$ 24,791,147	
Corporate Bonds	\$ 104,690,000	\$ 105,293,491	\$ 105,175,039	\$ 105,184,278	
U.S. Treasuries	\$ 220,795,000	\$ 220,695,766	\$ 220,458,345	\$ 221,029,591	
Cash & Money Market*	\$ 219,909	\$ 219,909	\$ 219,909	\$ 219,909	
Totals	\$ 453,515,952	\$ 398,941,461	\$ 398,585,583	\$ 399,813,329	

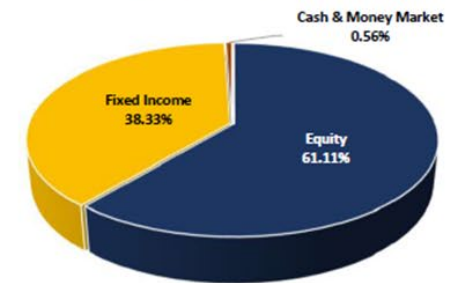
*Includes \$0.00 of Money Market assets set aside in a separate Schwab account (sweep from BlackRock account).



Section 115 OPEB Irrevocably Committed Assets - Asset Allocation (Shuster/Schwab)					
Asset Type	Initial Investment	2/28/2026 Value	3/31/2026 Cost Basis	3/31/2026 Value	
Equity	\$ -	\$ 16,957,628	\$ 12,585,799	\$ 15,948,482	
Fixed Income	\$ -	\$ 15,509,510	\$ 15,006,859	\$ 15,211,215	
Cash & Money Market	\$ 23,810,690	\$ 79,453	\$ 72,876	\$ 72,876	
Totals	\$ 23,810,690	\$ 32,546,591	\$ 27,665,533	\$ 31,232,573	



Section 115 Pension Stabilization Irrevocably Committed Assets - Asset Allocation (Shuster/Schwab)					
Asset Type	Initial Investment	2/28/2026 Value	3/31/2026 Cost Basis	3/31/2026 Value	
Equity	\$ -	\$ 9,551,065	\$ 7,022,843	\$ 8,982,632	
Fixed Income	\$ -	\$ 5,754,220	\$ 5,551,986	\$ 5,634,950	
Cash & Money Market	\$ 10,800,000	\$ 74,620	\$ 82,505	\$ 82,505	
Totals	\$ 10,800,000	\$ 15,379,905	\$ 12,657,334	\$ 14,700,087	



Combined Totals	\$	\$ 445,671,133	\$	\$ 438,908,450	\$	\$ 445,745,989
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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.

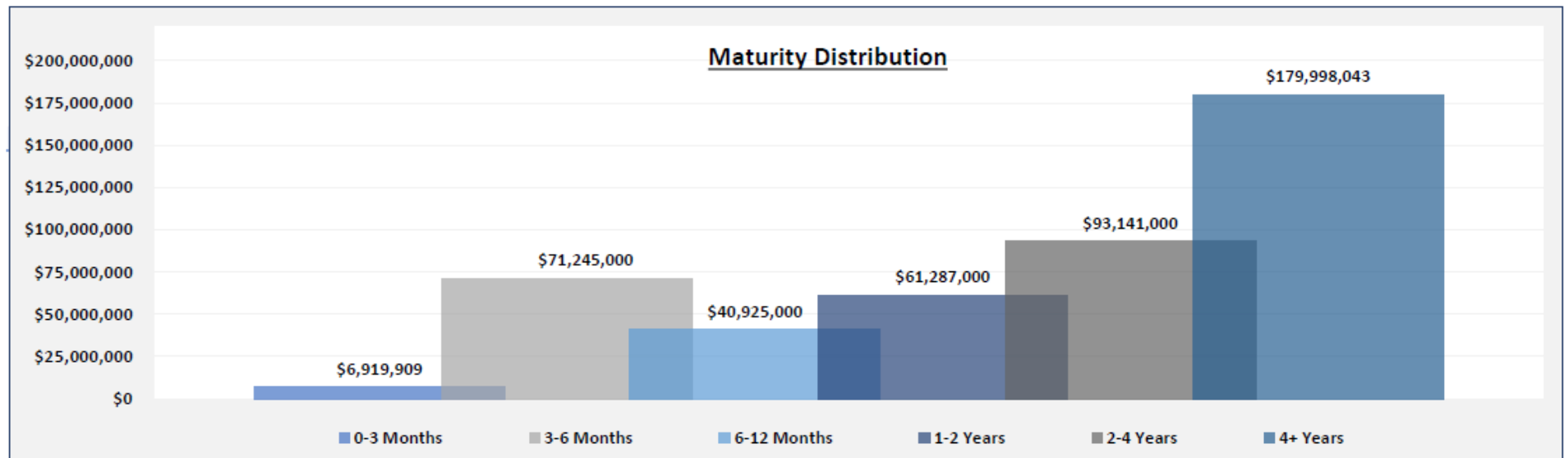
Treasury Report – continued



OPERATING ASSETS (SCHWAB) - MATURITY DISTRIBUTION

March 31, 2026

Current Par Value	0-3 Months	3-6 Months	6-12 Months	1-2 Years	2-4 Years	4+ Years
Agency Securities	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 8,500,000	\$ 79,216,058
CMO & Asset Backed	\$ -	\$ -	\$ -	\$ 897,000	\$ 13,416,000	\$ 21,781,985
Corporate Bonds	\$ 1,500,000	\$ 3,020,000	\$ 4,120,000	\$ 13,325,000	\$ 56,225,000	\$ 26,500,000
U.S. Treasuries	\$ 5,200,000	\$ 68,225,000	\$ 32,805,000	\$ 47,065,000	\$ 15,000,000	\$ 52,500,000
Cash & Money Market	\$ 219,909	\$ -	\$ -	\$ -	\$ -	\$ -
Totals	\$ 6,919,909	\$ 71,245,000	\$ 40,925,000	\$ 61,287,000	\$ 93,141,000	\$ 179,998,043



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

March 31, 2026

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			0	219,909.00	219,909.45	-	219,909.45	219,909.45	1.00
		Total Count:	1			0	219,909.00	219,909.45	-	219,909.45	219,909.45	

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	PHLMAC 1.5%44 MBS-CMO DUE 31/37/2040		1.50%	1.61%	4/15/2044	0.54	4,400,000.00	424,872.31	-	424,872.31	414,136.29	98.32
Agency Securities	PHLMAC G10659 3%32 DUE 09/01/31 3120MMRWV1		3.00%	3.31%	9/1/2032	0.30	744,000.00	76,441.66	-	76,441.66	79,241.36	98.22
Agency Securities	FHLB 0.6%26 DUE 12/30/26 3130AKX88		0.60%	3.47%	12/30/2026	0.75	2,000,000.00	1,710,065.00	-	1,710,065.00	1,952,964.00	97.65
Agency Securities	PHLMAC 580032 3.5%32 DUE 09/01/31 3132CWA95		3.50%	3.60%	9/1/2032	2.40	3,799,000.00	6,470.75	-	6,470.75	27,643.72	99.41
Agency Securities	PHLMAC 581459 5.5%40 DUE 01/01/4 3132CXT05		5.50%	5.27%	1/1/2040	3.51	3,500,000.00	2,889,366.67	-	2,889,366.67	2,886,901.65	102.27
Agency Securities	FFCB 4.33%30 DUE 03/10/30 3133ER7E5		4.33%	4.39%	3/10/2030	3.96	2,000,000.00	1,999,410.00	-	1,999,410.00	1,995,670.00	99.79
Agency Securities	FFCB 4.58%29 DUE 04/02/29 3133ETB82		4.58%	4.62%	4/2/2029	3.00	2,000,000.00	2,000,010.00	(1.15)	2,000,008.85	1,997,630.00	99.88
Agency Securities	FFCB 4.64%30 DUE 06/10/30 3133ETK7R		4.64%	4.71%	6/10/2030	4.19	5,000,000.00	4,990,010.00	-	4,990,010.00	4,986,240.00	99.72
Agency Securities	PHLMAC 3.95%31 DUE 01/16/31 3134HCO79		3.95%	4.17%	1/16/2031	4.79	5,000,000.00	4,995,010.00	-	4,995,010.00	4,952,195.00	99.04
Agency Securities	FEDERAL NTHL MO 0.875%28 DUE 12/1 3135G06L2		0.88%	3.49%	12/18/2026	0.71	2,000,000.00	1,793,205.00	-	1,793,205.00	1,958,830.00	97.94
Agency Securities	FEDERAL NTHL MORT 4.4%29 DUE 12/1 3136GA214		4.40%	4.35%	12/11/2029	3.89	2,000,000.00	2,000,010.00	(3.94)	2,000,006.06	2,003,054.00	100.15
Agency Securities	FEDERAL NTHL MORT 4.5%29 DUE 03/1 3136GYD1		4.50%	4.48%	3/10/2029	3.00	2,500,000.00	2,500,322.50	-	2,500,322.50	2,500,322.50	100.05
Agency Securities	PNMA PL BM5111 3%33 DUE 11/01/31 409V9D0		3.00%	3.40%	11/1/2033	2.38	4,682,000.00	415,913.56	-	415,913.56	685,545.36	97.34
Agency Securities	PNMA PL CB4524 5%37 DUE 06/01/31 400QA21		4.50%	4.32%	6/1/2037	3.70	165,000.00	107,430.56	-	107,430.56	104,676.69	101.57
Agency Securities	PNMA PL CB4525 5%37 DUE 06/01/31 400QA39		5.00%	4.82%	8/1/2037	3.75	149,496.00	72,602.01	-	72,602.01	71,092.66	101.58
Agency Securities	PNMA PL CB4526 5%37 DUE 09/01/31 400QA47		5.00%	4.84%	9/1/2037	3.62	442,735.00	270,359.89	-	270,359.89	264,652.88	101.38
Agency Securities	PNMA PL CB4508 4.5%37 DUE 08/01/31 400QA14		5.00%	5.03%	8/1/2037	3.81	448,000.00	266,164.67	-	266,164.67	258,540.53	99.73
Agency Securities	PNMA PL CB4509 4.5%37 DUE 08/01/31 400QA1		4.50%	4.53%	8/1/2037	3.77	840,624.00	430,934.21	-	430,934.21	416,268.86	99.71
Agency Securities	PNMA PL CB4510 4.5%37 DUE 08/01/31 400QA19		4.50%	4.54%	8/1/2037	3.64	483,000.00	265,801.69	-	265,801.69	256,964.44	99.66
Agency Securities	PNMA PL CB4514 4.5%37 DUE 09/01/31 400QAQ8		5.00%	5.02%	9/1/2037	3.70	728,251.00	382,174.89	-	382,174.89	366,156.62	99.80
Agency Securities	PNMA PL CB4523 5%37 DUE 06/01/31 400QA28		5.00%	4.82%	6/1/2037	3.68	385,141.00	236,063.12	-	236,063.12	231,730.00	101.57
Agency Securities	PNMA PL CB4755 5%37 DUE 09/01/31 400QH99		5.00%	4.91%	9/1/2037	3.65	488,000.00	286,935.49	-	286,935.49	281,047.30	100.81
Agency Securities	PNMA PL CB4756 5%37 DUE 09/01/31 400QJ44		5.00%	4.82%	9/1/2037	3.62	271,000.00	130,475.36	-	130,475.36	128,946.62	101.57
Agency Securities	PNMA PL CB4757 5%37 DUE 09/01/31 400QJ82		4.50%	4.32%	9/1/2037	3.64	457,000.00	222,356.57	-	222,356.57	219,903.21	101.58
Agency Securities	PNMA PL CB4758 5%37 DUE 09/01/31 400QJ00		5.00%	4.82%	9/1/2037	3.63	312,000.00	151,777.40	-	151,777.40	150,425.78	101.58
Agency Securities	PNMA PL CB4759 5%37 DUE 09/01/31 400QJ08		5.00%	4.84%	9/1/2037	3.77	315,000.00	161,578.20	-	161,578.20	159,971.69	101.38
Agency Securities	PNMA PL CB4780 5%37 DUE 09/01/31 400QJ66		5.00%	4.81%	9/1/2037	3.57	632,000.00	364,678.11	-	364,678.11	359,471.87	101.64
Agency Securities	PNMA PL CB5005 5%37 DUE 10/01/31 400QR31		4.50%	4.32%	10/1/2037	3.65	188,000.00	107,126.97	-	107,126.97	106,548.24	101.64
Agency Securities	PNMA PL CB4990 4.5%37 DUE 11/01/31 400QR11		4.50%	4.53%	11/1/2037	3.68	240,312.00	133,161.67	-	133,161.67	135,213.12	99.73
Agency Securities	PNMA PL CB4991 4.5%37 DUE 10/01/31 400QRRM9		5.00%	5.03%	10/1/2037	3.77	125,049.00	60,647.05	-	60,647.05	61,641.05	99.71
Agency Securities	PNMA PL CB4995 4.5%37 DUE 10/01/31 400QRR8		4.50%	4.52%	10/1/2037	3.57	185,273.00	97,914.48	-	97,914.48	99,424.06	99.80
Agency Securities	PNMA PL FM2743 3%34 DUE 02/01/31 40468BM2		3.00%	3.46%	2/1/2034	2.46	2,590,000.00	405,865.64	-	405,865.64	414,967.11	96.84
Agency Securities	PNMA PL FM6298 4%38 DUE 06/01/31 404X97L3		4.00%	4.03%	6/1/2038	3.14	1,687,000.00	690,105.66	-	690,105.66	630,365.58	99.74
Agency Securities	PNMA PL FM6952 4%37 DUE 12/01/31 404XCSN4		4.00%	4.11%	12/1/2037	2.95	2,149,000.00	921,233.64	-	921,233.64	835,466.74	96.97
Agency Securities	PNMA PL F56072 2.5%36 DUE 12/01/31 404XVXA9		2.50%	3.03%	12/1/2036	3.37	643,175.00	500,349.33	-	500,349.33	541,666.58	95.16
Agency Securities	PNMA PL MA0919 3.5%31 DUE 12/01/31 4141BAAV0		3.50%	3.85%	12/1/2031	2.21	5,269,000.00	200,720.52	-	200,720.52	204,199.95	98.18
Agency Securities	PNMA PL MA0976 3.5%32 DUE 02/01/31 4141BACN6		3.50%	3.85%	2/1/2032	2.21	6,180,000.00	272,563.04	-	272,563.04	277,517.22	98.18
Agency Securities	PNMA PL MA1401 3%33 DUE 04/01/31 4141BARX8		3.00%	3.64%	4/1/2033	2.80	3,339,000.00	324,596.65	-	324,596.65	329,477.10	96.00
Agency Securities	PNMA PL MA2832 3%36 DUE 12/01/31 4141BCE0		3.00%	3.52%	12/1/2036	4.10	1,662,000.00	182,401.61	-	182,401.61	260,649.05	95.35
Agency Securities	PNMA PL MA3060 3%32 DUE 07/01/31 4141BCM0		3.00%	3.38%	7/1/2032	2.46	2,178,000.00	207,419.89	-	207,419.89	214,173.01	97.86
Agency Securities	PNMA PL MA4389 1.5%31 DUE 07/01/31 4141BDZ19		1.50%	2.59%	7/1/2031	0.25	1,440,000.00	492,602.36	-	492,602.36	521,770.34	94.59
Agency Securities	PHLMAC RR0001 4.5%40 DUE 06/01/4 3142CABE		4.50%	4.56%	6/1/2040	4.10	5,000,000.00	4,170,161.22	-	4,170,161.22	4,128,879.37	99.40
Agency Securities	PHLMAC RR0002 5%40 DUE 06/01/4 3142CAC4		5.00%	4.93%	6/1/2040	4.36	7,500,000.00	5,850,941.74	-	5,850,941.74	5,854,266.22	100.69
Agency Securities	PHLMAC RR0017 5%40 DUE 08/01/4 3142CAT7		5.00%	4.93%	8/1/2040	4.10	5,000,000.00	4,086,904.75	-	4,086,904.75	4,057,615.01	100.69
		Total Count:	44	3.79%	4.06%	3.55	91,716,058.00	47,859,180.44	(5.09)	47,859,175.35	48,588,403.00	

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 5.6%32 ABS-AUTO	00218KAB9	5.30%	5.21%	11/15/2032	0.27	205,000.00	63,961.79	-	63,961.79	64,258.06	100.47
CMO & Asset Backed	AMERICAN EXPRESS 5.23%28 ABS-CC	02582JKD1	5.23%	4.98%	9/15/2028	0.45	325,000.00	324,993.36	-	324,993.36	326,674.06	100.58
CMO & Asset Backed	AMERICAN EXPRESS 4.31%30 ABS-CC	02582JX94	4.28%	4.23%	4/15/2030	2.04	843,000.00	842,994.63	-	842,994.63	844,457.72	100.17
CMO & Asset Backed	ARI FLEET LEASE 5.54%33 ABS-AUTO	04093HAB1	5.54%	5.45%	4/15/2033	0.31	100,000.00	37,155.48	-	37,155.48	37,355.26	100.50
CMO & Asset Backed	BA CREDIT CARD T 4.79%28 ABS-CC	10552ZRDG0	4.79%	4.75%	5/15/2028	0.12	1,582,000.00	1,581,667.46	-	1,581,667.46	1,583,343.28	100.08
CMO & Asset Backed	BA CREDIT CARD T 4.98%28 ABS-CC	10552ZRDH8	4.98%	4.71%	11/15/2028	0.62	500,000.00	499,956.00	-	499,956.00	503,307.10	100.66
CMO & Asset Backed	CNH EQUIPMENT TR 3.89%27 ABS-SPO126631AC5		3.89%	3.90%	11/15/2027	0.17	413,000.00	90,887.97	-	90,887.97	90,871.21	99.97
CMO & Asset Backed	CARMAX AUTO OWNE 4.92%28 ABS-A14318WAD9		5.52%	5.31%	10/16/2028	0.64	96,000.00	71,790.20	-	71,790.20	72,143.11	100.51
CMO & Asset Backed	CARMAX AUTO OWNE T 6%28 ABS-A14318WAC9		4.99%	4.18%	7/17/2028	0.53	642,000.00	373,974.10	-	373,974.10	377,496.80	100.92
CMO & Asset Backed	CARMAX AUTO OWNE 4.59%28 ABS-A14320AAB7		6.00%	5.91%	7/17/2028	0.42	1,505,000.00	975,835.32	-	975,835.32	977,712.90	100.19
CMO & Asset Backed	ELEMENT FLEET MA 6.16%35 ABS-AUT165183C25		6.16%	6.07%	10/15/2035	0.34	306,000.00	88,062.23	-	88,062.23	88,630.45	100.64
CMO & Asset Backed	CHESAPEAKE FUNDI 5.52%36 ABS-AUT165183DE1		5.52%	5.39%	5/15/2036	0.58	468,000.00	210,187.80	-	210,187.80	212,240.96	100.98
CMO & Asset Backed	OTIBANK CREDIT C 4.3%30 ABS-CC	17905EH46	4.30%	4.21%	6/21/2030	2.22	3,000,000.00	3,199,142.80	-	3,199,142.80	3,211,032.00	100.34

Treasury Report - continued



OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL
March 31, 2026

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	ENTERPRISE FLEET 6.4%30 ABS-AUTO	29374LAB6	5.23%	4.99%	3/20/2030	0.36	490,000.00	169,386.35	-	169,386.35	170,869.55	100.88
CMO & Asset Backed	ENTERPRISE FLEET 5.56%30 ABS-AUTO	29375NAB1	5.56%	5.46%	4/22/2030	0.19	710,000.00	118,341.91	-	118,341.91	118,775.27	100.35
CMO & Asset Backed	ENTERPRISE FLEET 5.5%30 ABS-AUTO	29375NAC9	5.50%	5.21%	4/22/2030	0.72	143,000.00	142,993.25	-	142,993.25	144,527.71	101.07
CMO & Asset Backed	ENTERPRISE FLEET 5.23%30 ABS-AUTO	29375PAB6	6.40%	6.26%	3/20/2030	0.45	330,000.00	138,488.76	-	138,488.76	139,163.37	100.48
CMO & Asset Backed	ENTERPRISE FLEET 5.16%30 ABS-AUTO	29375PAC4	5.16%	4.83%	9/20/2030	1.23	50,000.00	50,009.79	-	50,009.79	50,661.54	101.32
CMO & Asset Backed	FORD CR AUTO OWN 4.65%28 ABS-AU	344928A08	4.65%	4.55%	2/15/2028	1.78	342,000.00	88,963.67	-	88,963.67	89,125.73	100.18
CMO & Asset Backed	FORD CR AUTO OWN 5.53%28 ABS-AU	344940A03	5.53%	5.20%	9/15/2028	2.45	389,000.00	220,237.65	-	220,237.65	221,968.69	100.78
CMO & Asset Backed	FORD CREDIT FL 4.9199%28 ABS-AUTO	345280HV9	4.92%	4.87%	5/15/2028	0.12	911,000.00	911,011.33	-	911,011.33	911,969.85	100.11
CMO & Asset Backed	FORD CREDIT FLOO 5.24%31 ABS-AUTC	345280JF2	5.24%	4.70%	4/15/2031	3.04	760,000.00	760,006.66	-	760,006.66	776,433.42	102.43
CMO & Asset Backed	FOUNDATION FIN TR 5.5%49 ABS-CDO	349941AA2	5.50%	5.39%	12/15/2049	2.16	303,000.00	175,800.49	-	175,800.49	178,297.70	101.42
CMO & Asset Backed	GMF FLOORPLAN OW 5.34%28 ABS-AU	361886CR3	5.34%	5.22%	6/15/2028	0.21	678,000.00	677,844.37	-	677,844.37	679,749.10	100.26
CMO & Asset Backed	GM FINL REVOLVIN 4.98%36 ABS-AUTC	36269KAA3	4.98%	4.74%	12/11/2036	2.94	446,000.00	445,889.42	-	445,889.42	455,006.84	102.02
CMO & Asset Backed	HONDA AUTO RECEI 4.15%29 ABS-AUT	437921AD1	4.15%	4.13%	10/15/2029	1.55	2,574,000.00	2,573,721.71	-	2,573,721.71	2,575,276.19	100.05
CMO & Asset Backed	HAROT 2023-4 A2 5.67%28 ABS-AUTO	438123AC5	5.67%	5.25%	6/21/2028	0.58	196,000.00	106,522.15	-	106,522.15	109,502.68	100.89
CMO & Asset Backed	MMAF EQUIPMENT F 4.95%31 ABS-SPC	55318CAC3	4.95%	4.75%	7/14/2031	1.01	112,985.00	112,989.32	-	112,989.32	114,041.87	100.94
CMO & Asset Backed	NAVISTAR FINL CO 5.59%29 ABS-AUTO	63989PBW8	5.59%	5.56%	4/15/2029	2.06	299,000.00	298,984.96	-	298,984.96	299,235.48	100.08
CMO & Asset Backed	NAVIENT PRIVATE 0.97%69 ABS-CDO	63942EAA6	1.11%	1.29%	12/16/2069	2.73	1,495,000.00	606,747.61	-	606,747.61	542,708.07	89.43
CMO & Asset Backed	NAVIENT PRIVATE 1.11%70 ABS-STUD	63942GAA1	1.11%	1.44%	2/18/2070	3.04	1,010,000.00	455,475.79	-	455,475.79	406,630.22	89.31
CMO & Asset Backed	NAVIENT PRIVATE 0.94%69 ABS-STUD	63942LAA0	0.94%	1.20%	7/15/2069	1.77	755,000.00	186,006.10	-	186,006.10	200,180.98	91.21
CMO & Asset Backed	NAVIENT PRIVATE 4.16%70 ABS-STUD	63942PAA1	4.16%	4.31%	10/15/2070	3.09	1,139,000.00	617,464.67	-	617,464.67	599,398.77	97.06
CMO & Asset Backed	NAVIENT PRIVATE 6.48%72 ABS-STUD	63942TAA3	6.48%	6.34%	3/15/2072	1.32	184,000.00	66,747.90	-	66,747.90	68,174.65	102.15
CMO & Asset Backed	NELNET STUDENT L 1.42%62 ABS-SPCL	64034QAB4	4.53%	4.84%	4/20/2062	1.89	920,000.00	249,871.48	-	249,871.48	236,701.55	94.71
CMO & Asset Backed	NELNET STUDENT 4.5295%62 MBS-CM	64035GAA7	1.42%	1.46%	4/20/2062	1.97	580,000.00	166,128.45	-	166,128.45	164,471.75	99.01
CMO & Asset Backed	NISSAN AUTO RECE 5.93%28 ABS-AUTC	65480MAD5	5.93%	5.64%	3/15/2028	0.38	142,000.00	57,887.89	-	57,887.89	58,215.62	100.55
CMO & Asset Backed	ONEMAIN FINL I 5.1722%36 ABS-CLO	66289HAE5	5.17%	5.09%	9/14/2036	1.03	621,000.00	621,025.00	-	621,025.00	625,292.35	100.69
CMO & Asset Backed	PFS FING CORP 5.52%28 ABS-SPCL	69335PEY7	4.92%	4.63%	10/16/2028	0.54	180,000.00	179,999.08	-	179,999.08	181,265.26	100.70
CMO & Asset Backed	PFS FINANCING CO 4.95%29 ABS-SPCL	69335PFF0	4.95%	4.73%	2/15/2029	0.87	905,000.00	904,980.93	-	904,980.93	910,499.14	100.61
CMO & Asset Backed	PORSCHE FINL AUT 6.22%29 ABS-AUTO	732916AD3	5.79%	5.58%	1/22/2029	0.38	387,000.00	113,583.47	-	113,583.47	114,193.56	100.54
CMO & Asset Backed	PORSCHE FINL AUT 4.81%28 ABS-AUTO	73328QAC3	4.81%	4.71%	9/22/2028	0.29	792,000.00	166,152.11	-	166,152.11	166,584.15	100.25
CMO & Asset Backed	SMB PRIVATE ED L 1.59%53 ABS-STUD	78448VAC5	1.39%	1.74%	1/15/2053	2.50	294,000.00	112,533.41	-	112,533.41	118,610.00	92.51
CMO & Asset Backed	SMB PRIVATE EDUC 1.34%53 ABS-CDO	78449MAA4	1.34%	1.58%	3/17/2053	1.74	800,000.00	218,739.07	-	218,739.07	207,098.57	94.68
CMO & Asset Backed	SMB PRIVATE ED L 2.85%54 ABS-STUD	78450FAA5	2.85%	3.17%	11/16/2054	3.21	130,000.00	50,703.95	-	50,703.95	52,413.70	90.45
CMO & Asset Backed	SMB PRIVATE ED LUN 6.3723%53 ABS-STUD	78450QAB9	1.59%	1.55%	1/15/2053	2.48	490,000.00	269,025.06	-	269,025.06	273,582.56	100.92
CMO & Asset Backed	SMB PRIVATE EDUCATI 0%50 ABS-STU	78451VAB0	5.47%	5.36%	10/15/2058	3.32	1,430,000.00	749,173.69	-	749,173.69	762,274.27	101.75
CMO & Asset Backed	SMB PRIVATE ED 1.3899%53 MBS-MBS	83208AAA1	5.17%	5.77%	1/15/2053	2.58	500,000.00	158,861.03	-	158,861.03	164,538.18	91.89
CMO & Asset Backed	SOFI PROFESSIONA 1.14%47 ABS-STUD	83405NAA4	1.14%	1.74%	2/15/2047	3.30	935,000.00	395,259.27	-	395,259.27	353,877.36	89.52
CMO & Asset Backed	SOFI PROFESSIONA 1.03%43 MBS-CMO	83405VAA0	1.03%	1.88%	8/17/2043	3.18	210,000.00	71,543.87	-	71,543.87	62,559.87	87.43
CMO & Asset Backed	TOYOTA AUTO RECE 5.54%28 ABS-AUT	89239FAD4	5.54%	5.17%	8/15/2028	2.37	243,000.00	162,525.81	-	162,525.81	163,913.76	100.85
CMO & Asset Backed	VERIZON MASTER T 4.83%31 ABS-SPCL	92348VCH4	4.83%	4.53%	12/22/2031	2.72	101,000.00	100,994.05	-	100,994.05	102,525.52	101.51
CMO & Asset Backed	VERIZON MASTER TR 4.4%31 ABS-SPCL	92348VEP6	4.40%	4.35%	6/20/2031	2.22	2,541,000.00	2,540,839.75	-	2,540,839.75	2,547,018.61	100.24
CMO & Asset Backed	VOLKSWAGEN AUTO 5.48%28 ABS-AU	92867YAD6	5.48%	5.14%	12/20/2028	1.71	390,000.00	297,037.63	-	297,037.63	299,688.04	100.88
	Total Count:	54	4.21%	4.19%		1.64	36,094,985.00	24,873,114.20	-	24,873,114.20	24,791,147.47	

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 DUE 11/01	022095B05	6.20%	4.55%	11/1/2028	2.50	1,000,000.00	1,054,820.00	-	1,054,820.00	1,041,079.00	104.11
Corporate Bonds	ALTRIA GROUP, INC 4.5%30 DUE 06/06	022095B06	4.50%	4.63%	8/6/2030	4.34	1,000,000.00	1,008,580.00	-	1,008,417.27	994,716.00	99.47
Corporate Bonds	AMERICAN EXPRESS VAR 27 DUE 07/21	025818DG1	5.39%	5.20%	7/28/2027	0.32	455,000.00	445,415.40	(162.73)	1,008,417.27	456,159.34	100.25
Corporate Bonds	AMERICAN EXPRESS VAR 29 DUE 07/21	025818DH9	5.28%	4.73%	7/27/2029	2.32	3,750,000.00	3,840,382.50	(5,937.93)	3,834,444.57	3,818,806.25	101.70
Corporate Bonds	ELEVANCE HEALTH 4.75%30 DUE 02/1	036752B88	4.75%	4.73%	2/15/2030	3.79	2,000,000.00	2,036,340.00	(1,199.40)	2,035,140.60	2,001,750.00	100.09
Corporate Bonds	ASTRAZENECA FIN L 4.8%27 DUE 02/26	04638NAN9	4.80%	4.19%	2/26/2027	0.82	1,081,000.00	1,079,208.92	-	1,079,208.92	1,087,369.25	100.59
Corporate Bonds	BANK OF AMERICA C VAR 28 DUE 12/2	06051GH04	3.42%	4.12%	12/20/2028	0.76	1,000,000.00	968,890.00	-	968,890.00	961,418.00	98.14
Corporate Bonds	BANK OF AMERICA C VAR 27 DUE 07/2	06051GJ59	1.73%	2.37%	7/22/2027	0.30	1,000,000.00	960,610.00	-	960,610.00	991,313.00	99.13
Corporate Bonds	BANK OF AMERICA C VAR 29 DUE 04/2	06051GLG2	5.20%	4.76%	4/25/2029	0.07	500,000.00	509,310.00	(632.03)	506,677.97	506,320.50	101.26
Corporate Bonds	BANK OF AMERICA C VAR 29 DUE 09/1	06051GLS6	5.82%	4.87%	9/15/2029	2.45	1,000,000.00	1,044,470.00	(3,889.37)	1,040,580.63	1,030,701.00	103.07
Corporate Bonds	BANK OF AMERICA C VAR 27 DUE 09/1	06051GLV9	5.93%	5.41%	9/15/2027	0.45	1,835,000.00	1,631,935.85	-	1,631,935.85	1,647,416.19	100.76
Corporate Bonds	THE BANK OF NEW Y 3.3%29 DUE 08/2	06408RBD9	4.95%	4.94%	4/26/2027	0.07	1,455,000.00	1,412,888.20	-	1,412,888.20	1,455,093.12	100.01
Corporate Bonds	THE BANK OF NEW Y 3.3%29 DUE 08/2	06408VAA0	3.30%	4.46%	8/23/2029	3.39	3,000,000.00	2,914,940.00	-	2,914,940.00	2,888,421.00	96.28
Corporate Bonds	BOARD TRUSTEES 4.146%30 DUE 08/0	09659D4C0	4.15%	4.30%	8/1/2030	4.33	2,500,000.00	2,500,010.00	(10.00)	2,500,000.00	2,484,480.00	99.38
Corporate Bonds	BROADCOM INC 5.05%29 DUE 07/12	11135PFBX	5.08%	4.42%	7/12/2029	3.20	1,500,000.00	1,550,230.00	-	1,550,230.00	1,529,004.00	101.93
Corporate Bonds	BROADCOM INC 4.8%30 DUE 07/15	11135PCKX	4.60%	4.47%	7/15/2030	4.20	4,000,000.00	4,060,350.00	-	4,060,350.00	4,019,776.00	100.49
Corporate Bonds	BROADCOM INC 4.2%30 DUE 10/15	11135PCV9	4.20%	4.58%	10/15/2030	4.53	2,000,000.00	2,000,080.00	-	2,000,080.00	1,968,598.00	98.43
Corporate Bonds	CATERPILLAR FINL SE 5%27 DUE 05/14	14913UJAL4	5.00%	4.20%	5/14/2027	1.12	535,000.00	534,436.50	-	534,436.50	539,944.47	100.92
Corporate Bonds	CISCO SYSTEMS, INC 4.8%27 DUE 02/26	17275RBQ4	4.80%	4.17%	2/26/2027	0.82	1,081,000.00	1,079,619.70	-	1,079,619.70	1,087,607.07	100.61
Corporate Bonds	OTI GROUP INC VAR 30 DUE 02/13/9	172987PF2	5.17%	4.75%	2/13/2030	2.86	1,000,000.00	1,027,950.00	(1,068.92)	1,026,881.08	1,015,264.00	101.53
Corporate Bonds	OTI GROUP INC VAR 29 DUE 03/04/2	17327CAV3	4.79%	4.67%	3/4/2029	1.92	2,000,000.00	2,018,830.00	(1,048.90)	2,017,781.10	2,006,572.00	100.33

Treasury Report - continued



OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL
March 31, 2026

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	CONOCOPHILLIPS CO 4.7%30 DUE 01/1/2026	20826FB14	4.70%	4.50%	1/15/2030	3.70	2,000,000.00	2,045,940.00	(1,689.13)	2,044,050.87	2,013,656.00	100.66
Corporate Bonds	JOHN DEERE CAPIT 1.05%26 DUE 06/17/2026	24422EVR7	1.05%	3.20%	6/17/2026	0.21	295,000.00	263,828.75	-	263,828.75	293,147.10	99.37
Corporate Bonds	ENTERPRISE PRODU 2.0%30 DUE 01/3/2030	29379YB10	2.00%	4.49%	1/31/2030	3.83	1,500,000.00	1,389,160.00	-	1,389,160.00	1,409,902.50	99.99
Corporate Bonds	NEXTERA ENERGY 4.45%26 DUE 05/15/2026	341061GR2	2.63%	2.63%	5/15/2026	0.12	605,000.00	604,740.65	-	604,740.65	605,057.47	100.01
Corporate Bonds	THE GOLDMAN SACHS VAR 30 DUE 07/31/2026	381416B29	5.05%	4.79%	7/23/2030	3.31	5,500,000.00	5,610,745.00	(1,022.41)	5,609,722.59	5,555,407.00	101.01
Corporate Bonds	THE GOLDMAN SACHS VAR 28 DUE 08/31/2026	381416ZU1	4.48%	4.47%	8/23/2028	1.39	1,500,000.00	1,509,790.00	(176.41)	1,509,613.59	1,500,348.00	100.02
Corporate Bonds	HSC USA INC 5.29%27 DUE 03/04/2028	40428HA44	5.29%	4.41%	3/4/2027	0.92	630,000.00	630,025.00	(16.23)	630,008.77	635,499.27	100.87
Corporate Bonds	JPMORGAN CHASE & CO VAR 28 DUE 02/1/2026	46647PCV4	2.95%	3.61%	2/24/2028	0.89	1,355,000.00	1,270,635.60	-	1,270,635.60	1,337,798.27	96.73
Corporate Bonds	JPMORGAN CHASE & CO VAR 30 DUE 06/1/2026	46647PDP0	4.57%	4.60%	6/14/2030	3.20	1,000,000.00	1,012,010.00	-	1,012,010.00	998,514.00	99.85
Corporate Bonds	JPMORGAN CHASE & CO VAR 28 DUE 07/1/2026	46647PDG6	4.61%	4.63%	7/25/2028	1.31	3,000,000.00	3,037,745.00	-	3,037,745.00	3,011,697.00	100.39
Corporate Bonds	JPMORGAN CHASE & CO VAR 28 DUE 01/1/2026	46647PEA0	5.04%	4.75%	1/23/2028	0.81	965,000.00	965,025.00	(0.06)	965,024.94	969,954.31	100.51
Corporate Bonds	JPMORGAN CHASE & CO VAR 30 DUE 01/1/2026	46647PER8	5.20%	4.87%	1/23/2030	2.81	3,000,000.00	3,028,960.00	(3,753.61)	3,025,206.39	3,044,165.00	101.14
Corporate Bonds	MASSMUTUAL GLOBAL 5.1%27 DUE 04/27/2028	57629H456	5.10%	4.36%	4/9/2027	1.02	500,000.00	499,875.00	-	499,875.00	503,947.50	100.79
Corporate Bonds	MET TOWER GLOBAL 4.8%27 DUE 01/1/2026	58989V2G8	4.85%	4.37%	1/16/2027	0.79	180,000.00	179,870.20	-	179,870.20	180,726.66	100.40
Corporate Bonds	MORGAN STANLEY 5.88%26 DUE 10/1/2026	61690U7H4	5.88%	4.54%	10/30/2026	0.50	1,148,025.00	1,148,025.00	-	1,148,025.00	1,158,018.60	100.87
Corporate Bonds	MORGAN STANLEY BA VAR 28 DUE 01/1/2026	61690U8A1	4.95%	4.61%	1/14/2028	0.78	1,170,000.00	1,162,209.40	-	1,162,209.40	1,172,977.65	100.25
Corporate Bonds	MORGAN STANLEY VAR 27 DUE 07/26/2026	61747VEC5	1.51%	2.16%	7/20/2027	1.30	705,000.00	619,184.20	-	619,184.20	698,796.70	98.12
Corporate Bonds	MORGAN STANLEY VAR 28 DUE 01/21/2026	61747VEY7	2.48%	3.36%	1/21/2028	0.80	1,045,000.00	970,944.95	-	970,944.95	1,028,091.90	98.38
Corporate Bonds	MORGAN STANLEY VAR 28 DUE 04/26/2026	61747VER2	4.21%	4.33%	4/20/2028	1.05	1,305,000.00	1,286,031.60	-	1,286,031.60	1,301,634.41	99.74
Corporate Bonds	MORGAN STANLEY VAR 29 DUE 02/01/2026	61747YF48	5.12%	4.70%	2/1/2029	1.83	1,000,000.00	1,027,300.00	(7,799.97)	1,019,500.03	1,011,408.00	101.14
Corporate Bonds	MORGAN STANLEY VAR 28 DUE 04/11/2026	61747YF5	5.65%	5.08%	4/13/2028	1.03	1,115,000.00	1,115,025.00	(8.21)	1,115,016.79	1,127,513.65	101.12
Corporate Bonds	MORGAN STANLEY VAR 30 DUE 04/11/2026	61747YF03	5.66%	4.96%	4/18/2030	3.04	1,000,000.00	1,029,520.00	(1,879.69)	1,027,640.31	1,025,630.00	102.56
Corporate Bonds	THE PNC FINL SERV VAR 29 DUE 06/12/2026	693475B85	5.56%	4.83%	6/12/2029	2.20	4,500,000.00	4,640,610.00	(20,796.40)	4,619,813.60	4,601,736.00	102.26
Corporate Bonds	THE PNC FINL SERV VAR 30 DUE 05/14/2026	693475B22	5.49%	4.79%	5/14/2030	1.12	1,500,000.00	1,541,140.00	(2,924.99)	1,538,215.01	1,539,562.00	102.64
Corporate Bonds	PHILIP MORRIS 1.4.37%30 DUE 04/30/2026	716172D73	4.35%	4.55%	4/30/2030	4.08	3,000,000.00	3,015,400.00	-	3,015,400.00	2,979,700.00	99.33
Corporate Bonds	PHILIP MORRIS 1.3.87%28 DUE 10/27/2026	716172D04	3.68%	4.27%	10/27/2028	2.57	1,500,000.00	1,495,360.00	-	1,495,360.00	1,485,109.50	99.01
Corporate Bonds	ROCHE HOLDINGS 3.625%26 DUE 08/1/2026	711198B87	4.45%	5.21%	5/15/2026	0.04	600,000.00	562,081.00	-	562,081.00	599,120.40	99.85
Corporate Bonds	THE CHARLES SCH 5.875%26 DUE 08/2/2026	808513C68	5.88%	4.88%	8/24/2026	0.31	1,920,000.00	1,918,437.20	-	1,918,437.20	1,929,609.60	100.50
Corporate Bonds	THERMO FISHER SCI 4.2%31 DUE 03/01/2026	883556D33	4.20%	4.48%	3/1/2031	4.91	3,500,000.00	3,493,095.00	(12.67)	3,493,082.33	3,467,370.50	98.76
Corporate Bonds	TOYOTA MOTOR CRE 4.5%29 DUE 08/01/2026	892387M8	4.50%	4.39%	8/9/2029	3.35	2,000,000.00	2,031,250.00	(828.56)	2,030,421.44	2,010,210.00	100.51
Corporate Bonds	U.S. BANCORP 3.15%27 DUE 04/27/2027	911598H94	3.15%	4.15%	4/27/2027	0.77	1,000,000.00	961,340.00	-	961,340.00	988,703.00	98.87
Corporate Bonds	U.S. BANCORP VAR 29 DUE 06/12/2026	91159HJ13	5.78%	4.91%	6/12/2029	2.20	5,000,000.00	5,163,445.00	(29,963.76)	5,133,481.24	5,128,065.00	102.58
Corporate Bonds	U.S. BANCORP VAR 30 DUE 01/23/2026	91159HJ04	5.38%	4.78%	1/23/2030	2.61	2,000,000.00	2,036,400.00	(4,766.14)	2,031,633.86	2,042,522.00	102.13
Corporate Bonds	UNITEDHEALTH GRO 5.25%28 DUE 02/01/2028	913248P93	5.25%	5.28%	2/15/2028	0.31	1,000,000.00	1,042,370.00	(16,529.46)	1,025,840.54	1,016,166.00	101.62
Corporate Bonds	UNITEDHEALTH GRO 4.6%27 DUE 04/01/2026	913248P4	4.60%	4.14%	4/15/2027	0.95	505,000.00	501,505.15	-	501,505.15	507,518.43	100.71
Corporate Bonds	UNITEDHEALTH GRO 4.8%30 DUE 01/01/2026	913248P62	4.80%	4.52%	1/15/2030	3.70	2,000,000.00	2,040,360.00	(1,427.48)	2,038,932.52	2,019,302.00	100.97
Corporate Bonds	UNITEDHEALTH GRO 4.65%31 DUE 01/01/2026	913248P92	4.65%	4.61%	1/15/2031	4.70	1,500,000.00	1,529,965.00	-	1,529,965.00	1,502,535.00	100.17
Corporate Bonds	WELLS FARGO BANK 5.45%26 DUE 06/01/2026	94988J8D4	5.45%	4.92%	6/7/2026	0.27	1,100,000.00	1,099,937.00	-	1,099,937.00	1,102,754.40	100.25
Corporate Bonds	WELLS FARGO & CO VAR 28 DUE 06/01/2026	95000J251	2.39%	3.49%	6/2/2028	1.16	1,060,000.00	966,716.60	-	966,716.60	1,034,852.56	97.63
Corporate Bonds	WELLS FARGO & CO VAR 28 DUE 07/21/2026	95000J349	4.85%	4.71%	7/25/2028	1.31	1,350,000.00	1,366,129.00	-	1,366,129.00	1,354,147.20	100.31
Corporate Bonds	WELLS FARGO & CO VAR 29 DUE 07/21/2026	95000J381	5.57%	4.84%	7/25/2029	2.31	3,500,000.00	3,619,190.00	(134.73)	3,619,055.27	3,579,590.00	102.27
Corporate Bonds	WELLS FARGO & CO VAR 30 DUE 01/21/2026	95000J310	5.01%	4.61%	1/23/2030	2.81	1,250,000.00	1,285,847.50	(2,523.62)	1,283,323.88	1,287,716.25	101.42
Corporate Bonds	WELLS FARGO & CO VAR 28 DUE 04/21/2026	95000J315	5.71%	5.07%	4/22/2028	1.05	895,000.00	895,025.00	(8.73)	895,016.27	906,369.19	101.27
	Total Count:		64	4.75%	4.56%	2.44	104,690,000.00	105,293,490.87	(118,451.74)	105,175,039.13	105,184,278.21	

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 U 5 T BILL DUE 9/12/2026	911279T52	0.00%	0.74%	4/9/2026	0.02	2,700,000.00	2,689,083.58	-	2,689,083.58	2,697,833.79	99.92
U.S. Treasuries	US TREASURY BILL26 U 5 T BILL DUE 9/12/2026	911279T90	0.00%	1.07%	4/14/2026	0.04	2,500,000.00	2,493,755.00	-	2,493,755.00	2,496,722.75	99.87
U.S. Treasuries	US TREASURY NT 3.25%06/29 UST NOTE 9/12/2026	91282CEV9	3.25%	3.83%	6/30/2029	3.25	10,000,000.00	9,853,845.40	-	9,853,845.40	9,817,968.00	98.18
U.S. Treasuries	US TREASURY NT 3.625%05/28 UST NOTE 9/12/2026	91282CH64	3.63%	3.81%	5/31/2028	2.17	5,000,000.00	5,000,409.03	-	5,000,409.03	4,980,468.50	99.61
U.S. Treasuries	US TREASURY NT 3.75%06/30 UST NOTE 9/12/2026	91282CH3	3.75%	3.91%	6/30/2030	4.25	7,000,000.00	7,486,456.38	-	7,486,456.38	7,452,538.50	99.37
U.S. Treasuries	US TREASURY NT 4.5%07/26 UST NOTE 9/12/2026	91282CHM6	4.50%	3.98%	7/15/2026	0.29	1,100,000.00	1,097,864.09	-	1,097,864.09	1,102,277.33	100.21
U.S. Treasuries	US TREASURY NT 4.375%08/26 UST NOTE 9/12/2026	91282CHU8	4.38%	3.96%	8/15/2026	0.37	970,000.00	970,879.46	-	970,879.46	968,777.62	100.21
U.S. Treasuries	US TREASURY NT 4.625%09/26 UST NOTE 9/12/2026	91282CHY0	4.63%	3.89%	9/15/2026	0.45	750,000.00	750,223.47	-	750,223.47	758,492.75	100.39
U.S. Treasuries	US TREASURY NT 4.625%10/26 UST NOTE 9/12/2026	91282CJ06	4.63%	3.89%	10/15/2026	0.54	630,000.00	632,323.05	-	632,323.05	639,814.60	100.45
U.S. Treasuries	US TREASURY NT 4.625%11/26 UST NOTE 9/12/2026	91282CJ08	4.63%	3.90%	11/15/2026	0.62	475,000.00	473,323.20	(11,775.03)	4,721,548.17	4,738,575.00	100.50
U.S. Treasuries	US TREASURY NT 4.375%12/26 UST NOTE 9/12/2026	91282CJ17	4.38%	3.83%	12/15/2026	0.71	6,500,000.00	6,619,226.95	(24,962.70)	6,594,264.25	6,607,501.77	100.42
U.S. Treasuries	US TREASURY NT 4.125%02/27 UST NOTE 9/12/2026	91282CKA0	4.13%	3.79%	2/15/2027	0.88	15,140,000.00	15,007,587.41	-	15,007,587.41	15,186,720.53	100.31
U.S. Treasuries	US TREASURY NT 4.5%05/27 UST NOTE 9/12/2026	91282CKR1	4.50%	3.87%	5/15/2027	1.12	20,050,000.00	19,957,711.63	-	19,957,711.63	20,198,025.14	100.74
U.S. Treasuries	US TREASURY NT 4.625%06/27 UST NOTE 9/12/2026	91282CKV2	4.63%	3.88%	6/15/2027	1.20	8,000,000.00	8,077,650.94	(36,494.23)	8,041,156.71	8,074,687.20	100.39
U.S. Treasuries	US TREASURY NT 4.375%07/27 UST NOTE 9/12/2026	91282CKZ3	4.38%	3.86%	7/15/2027	1.29	19,015,000.00	19,175,233.63	(76,299.92)	19,098,933.71	19,144,904.64	100.68
U.S. Treasuries	US TREASURY NT 4.375%07/26 UST NOTE 9/12/2026	91282CLB5	4.									

Treasury Report - continued



OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL

March 31, 2026

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 TREASU NT 3.875%10/27 UST NOTE 91282CLO2		3.88%	3.83%	10/15/2027	1.54	2,000,000.00	1,987,748.00	-	1,987,748.00	2,001,250.00	100.06
U.S. Treasuries	US TREASU NT 3.875%07/28 UST NOTE 91282CNM9		3.88%	3.82%	7/15/2028	2.29	13,500,000.00	13,588,079.25	-	13,588,079.25	13,517,401.50	100.13
U.S. Treasuries	US TREASU NT 3.625%06/28 UST NOTE 91282CNU1		3.63%	3.80%	6/15/2028	0.62	3,500,000.00	3,503,112.76	-	3,503,112.76	3,485,371.05	99.58
U.S. Treasuries	US TREASU NT 3.375%09/28 UST NOTE 91282CNY3		3.38%	3.80%	9/15/2028	0.59	9,000,000.00	8,954,107.62	-	8,954,107.62	8,907,538.50	98.97
U.S. Treasuries	US TREASU NT 3.375%02/28 UST NOTE 91282CQB0		3.38%	3.78%	2/29/2028	1.91	1,500,000.00	1,488,235.18	-	1,488,235.18	1,488,281.25	99.22
U.S. Treasuries	US TREASUR NT 3.5%02/31 UST NOTE 91282CQD6		3.50%	3.93%	2/28/2031	4.91	1,500,000.00	1,474,055.49	-	1,474,055.49	1,470,761.70	98.05
U.S. Treasuries	US TREASU NT 3.875%03/31 UST NOTE 91282CQG9		3.88%	3.94%	3/31/2031	5.00	1,000,000.00	997,930.06	-	997,930.06	996,796.80	99.68
Total Count:			26	4.07%	3.79%	1.27	220,795,000.00	220,695,766.47	(237,421.23)	220,458,345.24	221,029,590.58	

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

March 31, 2026

Asset Class	Name	Ticker/Symbol	Prior Month End	Ending Market Value
Cash	Schwab Bank Sweep	SchwabCash	\$ 79,453.11	\$ 72,875.63
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	\$ 1,379,203.16	\$ 1,253,249.36
Foreign Large Value	iShares MSCI EAFE Value	EFV	\$ 2,044,893.74	\$ 1,906,191.69
Foreign Large Blend	Avantis International Equity ETF	AVDE	\$ 2,738,616.60	\$ 2,520,002.52
Global Bond-USD Hedged	JPMorgan International Bond Opportunities ETF	JPIB	\$ 1,525,311.37	\$ 1,476,825.06
Infrastructure	iShares US Infrastructure ETF	IFRA	\$ 1,174,129.09	\$ 1,118,284.28
Intermediate Core-Plus Bond	Fidelity Total Bond ETF	FBND	\$ 4,179,815.77	\$ 4,128,558.52
Large Blend	Schwab S&P 500 Index	SWPPX	\$ 2,998,450.38	\$ 2,848,952.57
Large Blend	iShares MSCI USA Quality Factor ETF	QUAL	\$ 1,529,168.15	\$ 1,434,872.89
Large Blend	iShares US Equity Factor Rotation Active ETF	DYNF	\$ 1,012,783.43	\$ 967,972.82
Large Blend	iShares Core S&P 500	IVV	\$ 1,317,211.67	\$ 1,251,493.47
Large Growth	SPDR S&P 500 Growth ETF	SPYG	\$ 672,035.80	\$ 636,130.13
Large Value	SPDR S&P 500 Value ETF	SPYV	\$ 11.17	\$ 10.67
Large Value	Avantis US Large Cap Value ETF	AVLV	\$ 1,427,108.52	\$ 1,373,110.74
Multisector Bond	PIMCO Income Fund Instl	PIMIX	\$ 5,589,212.34	\$ 5,452,306.89
Multisector Bond	PIMCO Multisector Bond ETF	PYLD	\$ 1,675,463.62	\$ 1,637,388.85
Multisector Bond	Tcw Flexible Income Etf	FLXR	\$ 1,676,484.53	\$ 1,652,913.57
Technology	Vanguard Information Technology	VGIT	\$ 664,016.17	\$ 638,210.76
	Totals		\$ 32,546,590.73	\$ 31,232,572.53

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

March 31, 2026



Asset Class	Name	Ticker/Symbol	Prior Month End	Ending Market Value
Cash	Schwab Bank Sweep	SchwabCash	\$ 74,620.16	\$ 82,504.96
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	\$ 777,053.96	\$ 706,090.59
Foreign Large Blend	Avantis International Equity ETF	AVDE	\$ 1,542,967.00	\$ 1,419,797.40
Foreign Large Value	iShares MSCI EAFE Value	EFV	\$ 1,151,865.65	\$ 1,073,736.35
Global Bond-USD Hedged	JPMorgan International Bond Opportunities ETF	JPIB	\$ 567,194.76	\$ 549,164.88
Infrastructure	iShares US Infrastructure ETF	IFRA	\$ 662,152.83	\$ 630,659.01
Intermediate Core-Plus Bond	Fidelity Total Bond ETF	FBND	\$ 1,510,734.74	\$ 1,483,139.76
Large Blend	iShares US Equity Factor Rotation Active ETF	DYNF	\$ 570,474.00	\$ 545,233.38
Large Blend	iShares Core S&P 500	IVV	\$ 1,331,134.18	\$ 1,264,721.29
Large Blend	Schwab S&P 500 Index	SWPPX	\$ 1,096,598.86	\$ 1,041,924.24
Large Blend	iShares MSCI USA Quality Factor ETF	QUAL	\$ 861,964.49	\$ 808,811.96
Large Growth	SPDR S&P 500 Growth ETF	SPYG	\$ 378,755.61	\$ 358,519.38
Large Value	SPDR S&P 500 Value ETF	SPYV	\$ 44.60	\$ 42.57
Large Value	Avantis US Large Cap Value ETF	AVLV	\$ 804,036.66	\$ 773,614.17
Multisector Bond	PIMCO Income Fund Instl	PIMIX	\$ 2,070,522.52	\$ 2,019,805.93
Multisector Bond	PIMCO Multisector Bond ETF	PYLD	\$ 623,208.40	\$ 609,046.04
Multisector Bond	Tcw Flexible Income Etf	FLXR	\$ 623,458.99	\$ 614,693.31
Technology	Vanguard Information Technology	VGT	\$ 374,016.94	\$ 359,481.67
	Totals		\$ 15,379,904.81	\$ 14,700,087.35

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Conclusion

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

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

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

Mission Statement Adopted April 26, 2022

**General Fund - Fund Balance Reconciliation
(Five-Year Summary)**

	2021/22		2022/23		2023/24		2024/25		2025/2026							
	Audited		Audited		Audited		Audited		Adopted	Adjusted	Proposed	Proposed				
	Actuals		Actuals		Actuals		Actuals		Budget	Budget	Adjustments	Budget				
Revenues	\$	135,371,657	\$	146,743,017	\$	151,466,541	\$	164,278,569	\$	197,996,520	\$	201,919,251	\$	150,000	\$	202,069,251
Expenditures		111,341,793		118,017,538		128,062,185		136,851,861		153,758,210		161,712,340		(915,000)		160,797,340
Revenues over (under) expenditures		24,029,864		28,725,479		23,404,356		27,426,708		44,238,310		40,206,911		1,065,000		41,271,911
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)		(52,920,040)		(1,065,000)		(53,985,040)
Total other sources & uses		(14,240,770)		(14,750,968)		(32,239,384)		(33,014,465)		(40,672,360)		(40,657,956)		(1,065,000)		(41,722,956)
Revenues & other sources over (under) expenditures and other uses		9,789,094		13,974,511		(8,835,028)		(5,587,757)		3,565,950		(451,045)		0		(451,045)
Fund balance, beginning of year		47,728,351		57,517,445		72,639,194		64,798,697		51,634,946		61,081,278		0		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
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
CALPERS UAL Forecasted Increases		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

May 26, 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		
Other General Funds:								
102 City Technology	\$ 3,412,830	\$ -	\$ 9,073,384	\$ (12,143,729)	\$ -	\$ 342,485	(47,000)	\$ 295,485
103 Facility Maintenance	755,292	0	9,683,940	(10,386,250)	0	52,982		52,982
104 Office of Emergency Services	1,250,323	0	0	(123,413)	0	1,126,910		1,126,910
105 KFON	1,936,782	250,000	0	(1,249,490)	0	937,292	(74,300)	862,992
106 Self Insurance	21,510,281	10,384,803	0	(10,632,645)	0	21,262,439		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	650	1,223,050	(1,873,894)	0	25,272		25,272
115 Lease-Fire	3	6,345,449	0	0	(6,345,449)	3	-	3
125 Storm Water Compliance	444,115	304,500	0	(388,216)	0	360,399		360,399
Total Other General Funds	\$ 32,723,588	\$ 17,550,402	\$ 22,615,374	\$ (39,648,007)	\$ (6,345,449)	\$ 26,895,908	\$ (121,300)	\$ 26,774,608
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	(115,000)	0	56,577	100,000	156,577
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	(6,850,476)	0	7,288,395	(988,467)	6,299,928
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	847,643	0	(1,090,466)	0	615,156		615,156
241 Air Quality Mgmt District	887,604	304,000	0	(636,518)	(13,480)	541,606	33,000	574,606
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	1	1
246 Measure I Local 2010-2040	12,555,539	5,710,860	0	(13,072,459)	(450,000)	4,743,940	(410,577)	4,333,363
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	(5,379,647)	(313,880)	9,298,720	-	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)	69,962,430	0	(58,646,152)	(76,524)	0	58,575	58,575
302 ARPA 2021	6,246,849	(992)	0	(6,245,857)	0	0	990	990
303 TDA/Article 3	(14,466)	1,632,271	0	(1,617,805)	0	0		0
304 ARPA - County	(886,432)	1,140,880	0	(254,448)	0	0		0

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		
Special Revenue Funds:								
322 State COPS AB 3229	\$ 1,457,205	\$ 400,000	\$ -	\$ (733,131)	\$ -	\$ 1,124,074	\$ 272,000	\$ 1,396,074
362 CDBG	(28,128)	5,123,947	0	(4,623,970)	(33,310)	438,539		438,539
363 Home Program	93,047	7,362,080	0	(7,157,098)	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	(12,616,890)	(440,700)	0		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	(5,131,084)	(3,095,150)	523,821	432,759	956,580
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	(698,990)	(87,160)	2,869,495		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

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:								
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					Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
		Revenues	Transfers In	Expenditures	Transfers Out	Available		
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

May 26, 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:								
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	\$ 169,003,571	\$ 4,419,980	\$ (177,913,531)	\$ (11,045,314)	\$ 87,315,054	\$ (501,719)	\$ 86,813,335
Debt Service Funds:								
580 General Debt Service	\$ 62,975	\$ 26,090,580	\$ 5,794,025	\$ (28,961,380)	\$ -	\$ 2,986,200	\$ (2,927,226)	\$ 58,974
Total Debt Service Funds	\$ 62,975	\$ 26,090,580	\$ 5,794,025	\$ (28,961,380)	\$ -	\$ 2,986,200	\$ (2,927,226)	\$ 58,974
Capital Project Funds:								
601 Capital Reinvestment	\$ 50,049,657	\$ 131,500,230	\$ 18,918,224	\$ (199,019,923)	\$ -	\$ 1,448,188	\$ (1,446,808)	\$ 1,380
602 Capital Improvements	8,723,151	1,959,396	0	(10,282,664)	0	399,883	(180,042)	219,841
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	22,232,980	(22,504,025)	0	5,194,033	-	5,194,033
620 San Sevaine Flood Control	2,717,718	529,400	111,023	(111,023)	(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

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		
Capital Project Funds:								
622 Storm Drain	\$ 22,097,140	\$ 1,105,000	\$ 508,080	\$ (9,836,640)	\$ (106,310)	\$ 13,767,270	\$ (2,800,000)	\$ 10,967,270
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	2,447,341	(14,642,983)	(46,120)	25,687,159	(5,827,444)	19,859,715
631 Fire Assessment	801,116	260,000	191,548	(615,470)	(260,000)	377,194		377,194
632 General Government	14,431,415	430,000	394,047	(12,911,811)	(48,490)	2,295,161		2,295,161
633 Landscape Medians	2,716,298	400,000	79,715	(1,702,318)	(35,170)	1,458,525		1,458,525
634 Library Capital Improvement	1,508,188	152,090	138,623	(138,623)	(31,700)	1,628,578		1,628,578
635 Parks Development	16,691,823	3,904,230	1,195,973	(6,252,069)	(34,580)	15,505,377		15,505,377
636 Police Capital Facilities	4,660,425	655,500	381,755	(706,726)	(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	(600,300)	(58,330)	8,033,351		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	(2,313,804)	3,019,433		3,019,433
675 CFD#107 Highland	2,723,683	0	0	(117,005)	(1,827,393)	779,285		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)	(1,422,521)	13,867,539	(7,471,610)	6,395,929
Total Capital Project Funds	\$ 248,393,248	\$ 151,618,646	\$ 46,599,383	\$ (295,665,549)	\$ (19,322,498)	\$ 131,623,230	\$ (17,725,904)	\$ 113,897,326

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	\$ -	\$ (28,315,434)	\$ (2,704,670)	\$ 10,411,057	\$ -	\$ 10,411,057	
702 Sewer Capital Projects	1,028,456	300,010	115,613	(1,439,759)	(4,320)	0		0	
703 Sewer Replacement	4,132,260	1,000,000	400,000	(4,426,135)	(274,540)	831,585		831,585	
710 Water Utility	952,518	0	0	0	0	952,518		952,518	
720 Stage Red	1,171,584	150,000	170,000	(1,471,874)	(19,710)	0	-	0	
Total Enterprise Funds	\$ 17,553,339	\$ 32,612,650	\$ 685,613	\$ (35,653,202)	\$ (3,003,240)	\$ 12,195,160	\$ -	\$ 12,195,160	
Internal Service Fund:									
751 FLEET OPERATIONS	\$ 22,185,872	\$ 8,594,264	\$ 260,082	\$ (15,889,051)	\$ -	\$ 15,151,167	\$ 17,791	\$ 15,168,958	
Total Internal Service Funds	\$ 22,185,872	\$ 8,594,264	\$ 260,082	\$ (15,889,051)	\$ -	\$ 15,151,167	\$ 17,791	\$ 15,168,958	
TOTAL ALL FUNDS	\$ 423,769,370	\$ 405,470,113	\$ 80,374,457	\$ (593,730,720)	\$ (39,716,501)	\$ 276,166,719	\$ (21,258,358)	\$ 254,908,361	

General Fund - Recommended Adjustments

May 26, 2026

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					(915,000)	150,000	-	1,065,000	-	
Revenue Adjustments						-	150,000	-	-	150,000	
	10128000	FN	Management Services	6310	Interest - Investments		150,000			150,000	Update revenue forecasts to reflect receipts to date
Offsetting Adjustments						(1,065,000)	-	-	1,065,000	-	
	10130000	DS	Development Svc Admin	8130	Other Professional Svcs	(1,000,000)				1,000,000	} Decrease appropriations and Xfer to Fund #601 for The Path & Navigation Ctr improvements
	10130000	DS	Development Svc Admin	8790	Operating Transfer Out				1,000,000	(1,000,000)	
	10130105	DS	HomelessPrevent Res & Care C	8115	Consultant Services	(65,000)				65,000	} Decrease appropriations and Xfer to Fund #601 for 8491 Sierra shops
	10130000	DS	Development Svc Admin	8790	Operating Transfer Out				65,000	(65,000)	
	10115000	HR	HR Administration	8110	Legal Services	(50,000)				50,000	} Correct Mid-Year Legal Services budget adjustment
	10140100	PD	Administrative Services	8110	Legal Services	50,000				(50,000)	
New Requests (One-Time)						150,000	-	-	-	(150,000)	
	10134100	PL	Planning	8130	Other Professional Svcs	150,000				(150,000)	Increase appropriations for re-typing un-readable plans

Other Funds - Recommended Adjustments

May 26, 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						47,000	-	-	-	(47,000)	
	10226101	IT	Information Systems	8053	Cloud/Hosted	47,000				(47,000)	Increase appropriation for WCAG ADA compliance software
105 KFON						74,300	-	-	-	(74,300)	
	10510401	CA	Media Support Services	8329	Other Construction	74,300				(74,300)	Increase appropriations for FXN studio design, build, and installation File #26-0886, CC approved 03-24-26
115 Lease-Fire						-	(41,477)	41,477	-	-	
	11528100	FN	Lease-Fire	6835	Contribution From FFD		(41,477)			(41,477)	Decrease contribution from Fund #210 for Fire Lease Agreement Amendment
	11528100	FN	Lease-Fire	6900	Operating Transfers In			41,477		41,477	Xfer from Fund #601 for Fire Lease Agreement Amendment
221 Federal Seizure Treasury						-	100,000	-	-	100,000	
	22140383	PD	Fed Asset Sez Treasury	6019	Seizures - Federal		100,000			100,000	Increase rev projections based on receipts to date
223 Federal Asset Seizure						(11,533)	(1,000,000)	-	-	(988,467)	
	22340373	PD	Federal Seizures	6019	Seizures - Federal		(1,000,000)			(1,000,000)	Decrease rev projections based on receipts to date
	40300005-223-B	PD	License Plat R PhFA#109198&109201-2	8117	Inspection	(11,533)				11,533	Project complete; return to fund balance
241 Air Quality Mgmt Dist						(33,000)	-	-	-	33,000	
	37603362-241-A	PW&E	Bus Shelter Program - 2	8329	Other Construction	(33,000)				33,000	Project complete; return to fund balance
245 Measure I 2010-2040 Reimb						12,326,586	12,326,587	-	-	1	
	37600042-245-A	PW&E	Westgate at Cherry and Victoria Ave	5348	Measure I 2010-2040		6,111,000			6,111,000	} Increase revenues and appropriations for Westgate Cherry Victoria (RAISE)
	37600042-245-D	PW&E	Westgate at Cherry and Victoria Ave	8329	Other Construction	6,111,000				(6,111,000)	
	37603350-245-A	PW&E	Etiwanda/Slover Arterial	5348	Measure I 2010-2040		6,111,000			6,111,000	} Increase revenues and appropriations for Etiwanda/Slover construction
	37603350-245-D	PW&E	Etiwanda/Slover Arterial	8329	Other Construction	6,111,000				(6,111,000)	
	37603361-245-A	PW&E	Cypress Storm Drain	5348	Measure I 2010-2040		104,587			104,587	} Increase revenue and appropriation for Cypress Storm Drain design and construction
	37603361-245-A	PW&E	Cypress Storm Drain	8113	Design/Architect Service	104,586				(104,586)	
246 Measure I 2010-2040 Local						410,577	-	-	-	(410,577)	
	37500043-246-A	PW&E	Etiwanda Ave TS Video Detect System	8329	Other Construction	(9,423)				9,423	Project complete; return to fund balance
	37600068-246-D	PW&E	Catawba Ave SRTS TDA 2023	8329	Other Construction	240,000				(240,000)	Increase appropriations for Catawba Ave SRTS construction
	37600070-246-A	PW&E	Citywide RRFB (TDA)	8329	Other Construction	30,000				(30,000)	Increase appropriations for Rectangular Rapid Flashing Beacons (RRFB) equipment
	37600094-246-A	PW&E	Three (3) Ped Crossing Signals	8329	Other Construction	150,000				(150,000)	Increase appropriations for pedestrian crossing signal design
282 Solid Waste Mitigation						-	-	-	-	-	
	37604103-282-A	PW&E	Pavement Rehabilitation Project	8329	Other Construction	(200,000)				200,000	} Move Pavement Rehab budget for Caltrans R/W design
	37600096-282-A	PW&E	Caltrans Limit Pavement Rehab	8329	Other Construction	200,000				(200,000)	
283 Road Maintenance & Rehab						-	-	-	-	-	
	37600088-283-A	PW&E	FY 25/26 Pavement Rehab (RMRA)	5364	Gasoline Tax RMRA		(537,725)			(537,725)	} Move revenues to correct project
	37604130-283-B	PW&E	Pavement Rehabilitation - RMRA	5364	Gasoline Tax RMRA		537,725			537,725	

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
301 Grants						(106,916)	(48,341)	-	-	58,575	
30100003-301-B	DS	SB1383	Local Assistance Grant (OWR)	5390	Misc Grant Reimb		58,575			58,575	Increase revenues for FY23/24 unspent C/O cleanup
37103160-301-A	PW&E	West Fontana	Channel	5390	Misc Grant Reimb		(47,705)			(47,705)	} Project complete; return to fund balance
37103160-301-A	PW&E	West Fontana	Channel	8119	Construction-Non-Capital	(47,705)				47,705	
37600078-301-A	PW&E	Downtown Facade & Tenant Improvemen		5390	Misc Grant Reimb		(635,000)			(635,000)	} Move revenues and appropriations to correct project
37600080-301-A	PW&E	8572 Sierra - Warm Shell Impr.		5390	Misc Grant Reimb		635,000			635,000	
37600078-301-A	PW&E	Downtown Facade & Tenant Improvemen		8130	Other Professional Svcs	(635,000)				635,000	} (635,000)
37600080-301-A	PW&E	8572 Sierra - Warm Shell Impr.		8329	Other Construction	635,000				635,000	
40200008-301-A	PD	STEP Grant 2025-PT25162		5325	Police OTS Reimb		(14,963)			(14,963)	} Project complete; return to fund balance
40200008-301-A	PD	STEP Grant 2025-PT25162		Various	Operating Accounts	(14,963)				14,963	
40300009-301-A	PD	HSGP 2022 Grant		5349	Homeland Security Grant		(2,726)			(2,726)	} Project complete; return to fund balance
40300009-301-A	PD	HSGP 2022 Grant		8013	Equip (Non-Comp) <\$5000	(2,726)				2,726	
40300010-301-A	PD	2023 HSGP Grant		5349	Homeland Security Grant		(41,522)			(41,522)	} Project complete; return to fund balance
40300010-301-A	PD	2023 HSGP Grant		Various	Operating Accounts	(41,522)				41,522	
302 ARPA - City						-	990	-	-	990	
30237699	PW&E	Capital Projects		5311	Federal Grant Funds		(1)			(1)	Project C/O update
37600036-302-A	PW&E	Septic to Sewer Conversion		5311	Federal Grant Funds		98			98	} Increase rev projections based on receipts to date
37600059-302-D	PW&E	Fiber to City Facilities		5311	Federal Grant Funds		893			893	
322 State COPS AB 3229						-	272,000	-	-	272,000	
32240237	PD	State COPS AB 3229		5324	State COPS AB3229		272,000			272,000	Increase rev projections based on receipts to date
401 CFD #1 Southridge Village						(432,759)	-	-	-	432,759	
37204324-401-A	PW&E	Recycled Water Retrofits-CFD #1		Various	Operating Accounts	(432,759)				432,759	} Project complete; return to fund balance
580 General Debt Service						2,927,226	-	-	-	(2,927,226)	
58028200	FN	General Debt Service		8411	Interest	2,927,226				(2,927,226)	Increase appropriations for LRM 2025 interest payment
601 Capital Reinvestment						3,469,307	74,976	1,989,000	41,477	(1,446,808)	
60128100	FN	Finance Administration		8790	Operating Transfer Out				41,477	(41,477)	Xfer to Fund #115 for Fire Lease Agreement Amendment
60130000	PW&E	Special Projects		6900	Operating Transfers In			65,000		65,000	Xfer from GF #101 for capital projects
60130000	PW&E	Special Projects		6900	Operating Transfers In			224,000		224,000	Xfer from Fund #602 for capital projects
60130000	DS	Special Projects		6900	Operating Transfers In			1,000,000		1,000,000	} Xfer from GF #101 and increase appropriations for The Path (250,000) & Navigation Ctr improvements (750,000)
37600041-601-A	PW&E	Homelessness Prevent Res & Care Ctr		8314	Land & Bldg Improvements	250,000				250,000	
37600084-601-A	PW&E	Regional Navigation Center		8314	Land & Bldg Improvements	750,000				750,000	
60130106	DS	Economic Development		6332	Misc Rents/Leases		72,076			72,076	} Increase revenues and appropriations for Orange Way & (72,076) } Motor Lodge lease
60130106	DS	Economic Development		8130	Other Professional Svcs	72,076				72,076	
60130106	DS	Economic Development		6332	Misc Rents/Leases		2,900			2,900	} Increase revenues and appropriations for 16731 Arrow Blvd (2,900) } lease
60130106	DS	Economic Development		8130	Other Professional Svcs	2,900				2,900	
60130000	DS	Special Projects		6900	Operating Transfers In			700,000		700,000	} Xfer from Fund #602 and increase appropriations for (700,000) } Courtplace Gap Funding
37600063-601-A	PW&E	Courtplace		8310	Land	700,000				700,000	
37000001-601-A	PW&E	Lease Revenue Bond Series 2025A		8130	Other Professional Svcs	(3,000,000)				3,000,000	} Move LRB appropriations from Pickleball courts to Travis (3,000,000) } Barker Skate Park
37600092-601-A	PW&E	Pickleball Court Project		8329	Other Construction	3,000,000				3,000,000	
37104124-601-A	PW&E	SB Ave Paving 2 Party		Various	Operating Accounts	(5,214)				5,214	Project Complete; return to fund balance
37600026-601-A	PW&E	Pave Rehab (Grid 54 Resd)		8329	Other Construction	(455)				455	Project complete; return to fund balance
37600081-601-A	PW&E	8470 Nuevo - Warm Shell Impr.		8329	Other Construction	400,000				(400,000)	Increase appropriations for 8470 Nuevo bakery
37600022-601-B	PW&E	Lewis Library Renovation		8329	Other Construction	500,000				(500,000)	Increase appropriations for Lewis Library STEAM
37600093-601-A	PW&E	8491 Sierra Ave Shops		8329	Other Construction	800,000				(800,000)	Increase appropriations for 8491 Sierra shops

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Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
602 Capital Improvement						(724,000)	19,958	-	924,000	(180,042)	
60230000	DS	Special Projects	8310	Land	200,000					(200,000)	Increase appropriations for 16717 Spring St. demolition
60230000	DS	Special Projects	8310	Land	(700,000)					700,000	} Decrease appropriations and Xfer to Fund #601 for } Courtplace Gap Funding
60230000	DS	Special Projects	8790	Operating Transfer Out					700,000		
60230000	DS	Special Projects	8790	Operating Transfer Out					224,000	(224,000)	} Complete Recycled Water Retrofits-CFD #1 project and Xfer } to Fund #601 for 8491 Sierra shops
37204324-602-A	PW&E	Recycled Water Retrofits-CFD #1	8130	Other Professional Svcs	(224,000)					224,000	
37603345-602-A	PW&E	San Sevaine PH I	6480	Miscellaneous Reimb			19,958			19,958	Increase revenues for City of Rancho San Sevaine reimbursement
604 Capital Project -TUT						-	-	-	-	-	
60437000	PW&E	PW Admin - TUT	8130	Other Professional Svcs	(500,000)					500,000	} Move appropriation for Fernandez Park Fiber Optic } Connection
37600095-604-A	PW&E	Fernandez Park Fiber Optic	8329	Other Construction	500,000					(500,000)	
37600077-604-A	PW&E	Pavement Rehab - Sierra & Marygold		Various Operating Accounts	300,000					(300,000)	} Move Citywide Pavement Rehab budget for Marygold Paving }
37600090-604-C	PW&E	FY 25/26 Pavement Rehabilitation Pr		Various Operating Accounts	(300,000)					300,000	
622 Storm Drain						2,800,000	-	-	-	(2,800,000)	
37603361-622-D	PW&E	Cypress Storm Drain	8329	Other Construction	2,800,000					(2,800,000)	Increase appropriations for Cypress Storm Drain design and construction
630 Circulation Mitigation						5,827,444	-	-	-	(5,827,444)	
37600042-630-D	PW&E	Westgate at Cherry and Victoria Ave	8329	Other Construction	2,889,000					(2,889,000)	Increase appropriations for Westgate Cherry Victoria (RAISE)
37603350-630-D	PW&E	Etiwanda/Slover Arterial	8329	Other Construction	2,889,000					(2,889,000)	Increase appropriations for Etiwanda/Slover construction
37603361-630-A	PW&E	Cypress Storm Drain	8113	Design/Architect Service	49,444					(49,444)	Increase appropriations for Cypress Storm Drain design and construction
677 CFD #112 The Gardens Phase One						7,471,610	-	-	-	(7,471,610)	
67737000	PW&E	CFD #112 The Gardens Phase I	8330	Construction Contracts	7,471,610					(7,471,610)	Increase appropriations for developer reimbursement
720 Stage Red						667,719	667,719	-	-	-	
72030104	DS	Stage Red	6488	Revenues - ASM		667,719				667,719	} Increase ASM revenues and expenditures based on receipts } (667,719) to date
72030104	DS	Stage Red	8092	Expenses - ASM	667,719						
751 Fleet Operations						-	17,791	-	-	17,791	
75137305	PW&E	Fleet Maintenance	6710	Motorpool Charges		17,791				17,791	Increase revenues for fleet O&M offset