



CITY OF FONTANA

Third Quarter Budget Status Report

Fiscal Year 2024/2025

| 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 decrease in General Fund inflows of \$770,312:
 - Increase to Transaction Use Tax of \$78,297
 - Increase to Interest & Rentals of \$956,825
 - Decrease to Miscellaneous Revenues of \$417,000
 - Increase to Reimbursables of \$152,190
- Net decrease in General Fund outflows of \$262,415:
 - Offsetting Adjustments of \$119,150
 - New one-time requests of (\$381,565)

Other Funds:

- Additional funding for the following projects:
 - \$1,609,000 Date Elementary School SRTS (ATP) (Grants Fund #301)
 - \$500,000 Homelessness Prevent Res & Care Ctr (Grants Fund #301)
 - \$306,959 Regional Navigation Center (Capital Reinvestment Fund #601)
 - \$108,000 Septic to Sewer Conversion (Capital Reinvestment Fund #601)

Significant Economic Trends

Nationally:

- The GDP decreased at an annual rate of 0.3 percent primarily reflecting an increase in imports, a deceleration in consumer spending, and decrease in government spending. Decreases in government spending were partly offset by increases in investment and exports. The increase in consumer spending was mostly reflected in services led by spending on health care, housing, and utilities.
- The US unemployment rate has increased and remains unchanged at 4.2 percent. Employment trended up in health care, transportation and warehousing, financial activities, and social assistance while Federal government employment declined. According to the Bureau of Labor Statistics, health care added 51,000 jobs in April through hospitals and ambulatory health services.

The State of California:

- California is now the fourth largest economy in the world, behind the US, China, and Germany – officially overtaking Japan. Over the long term, California's economy has had an average nominal GDP growth of 7.5 percent from 2021 to 2024. The increasing state population and record-high tourism spending makes California the nation's top state for business starts, access to venture capital funding, manufacturing, high-tech, and agriculture. California's unemployment rate dropped to 5.4 percent in January 2025, ultimately gaining 3,112,600 jobs since April 2020. The leading industries contributing to jobs gained are Private Education and Health Services.

City of Fontana

- Third Quarter 24/25 sales were 5% lower than the same quarter one year ago. This is primarily due to the State being behind on sales tax processing.
- The Local Agency Investment Fund (LAIF) is currently paying 4.31% (daily rate) on City investments as of March 31, 2025, up from 4.23% for the same time last year. The 2-year treasury benchmark rate as of March 31, 2025, is 3.89% down from 4.59% 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 third quarter collections: | | | |
| Increase to Transactional Use Tax | | 78,297 | |
| Increase to Interest & Rentals | | 956,825 | |
| Decrease to Miscellaneous Revenue | | (417,000) | |
| Increase to Reimbursables | | 152,190 | |
| | | 770,312 | |
| Offsetting Adjustments: | | | |
| Public Works & Engineering | Decrease for WGMP NV5 Review | | (30,000) |
| Police | Battery backup service agreement | | 149,150 |
| | | | \$ 119,150 |
| New requests (one-time): | | | |
| Finance | | | 40,685 |
| Development Services | | | (500,000) |
| Public Works & Engineering | | | 57,750 |
| Police | | | 20,000 |
| | | | \$ (381,565) |
| | | \$ 770,312 | \$ (262,415) |
| Transfers: | | | |
| To Fund #125 for WGMP NV5 review | | | 30,000 |
| From Fund #401 for Police services | | 59,809 | |
| Reserves: | | | |
| Inventories adjustment | | | 105,711 |
| PERS Rate Stability adjustment | | | 956,825 |
| | | \$ 830,121 | \$ 830,121 |

General Fund Revenues

Revenues continue to be monitored on a monthly basis. Staff recommends a net decrease in revenues of \$770,312 as part of the Third Quarter Budget Status Report. See page 32 for details of the revenue adjustments.

| Revenue Source | Adopted Budget | Current Budget Before Adjustments | Received as of 3/31/2025 | Percent of Current Budget Received | Recommended Third Quarter Adjustments | Recommended Budget After Adjustments | Percent of Recommended Budget Received |
|---------------------------|-----------------------|---|-----------------------------|---------------------------------------|---|--|--|
| Sales Tax | \$ 58,638,140 | \$ 57,928,710 | \$ 31,538,671 | 54.44% | \$ - | \$ 57,928,710 | 54.44% |
| Transaction Use Tax | - | - | - | 0.00% | 78,297 | 78,297 | 0.00% |
| Property Tax | 41,290,060 | 43,563,830 | 22,963,230 | 52.71% | - | 43,563,830 | 52.71% |
| Interest and Rentals | 3,636,180 | 3,713,070 | 808,948 | 21.79% | 956,825 | 4,669,895 | 17.32% |
| Franchises | 10,237,950 | 11,782,010 | 4,873,708 | 41.37% | - | 11,782,010 | 41.37% |
| Business Related | 10,066,170 | 10,914,289 | 8,843,478 | 81.03% | - | 10,914,289 | 81.03% |
| Development Related | 10,381,130 | 11,947,650 | 6,853,090 | 57.36% | - | 11,947,650 | 57.36% |
| Recreation | 4,176,200 | 4,176,200 | 2,934,161 | 70.26% | - | 4,176,200 | 70.26% |
| Motor Vehicle in-Lieu | 200,000 | 250,000 | 337,767 | 135.11% | - | 250,000 | 135.11% |
| Miscellaneous Revenues | 2,411,030 | 2,970,730 | 1,574,561 | 53.00% | (417,000) | 2,553,730 | 61.66% |
| Reimbursables | 2,129,440 | 2,851,350 | 1,503,858 | 52.74% | 152,190 | 3,003,540 | 50.07% |
| From Other Agencies | 5,916,550 | 6,809,690 | 4,852,768 | 71.26% | - | 6,809,690 | 71.26% |
| Total General Fund | \$ 149,082,850 | \$ 156,907,529 | \$ 87,084,241 | 55.50% | \$ 770,312 | \$ 157,677,841 | 55.23% |

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 64.14%.**

General Fund Expenditures

General Fund expenditures for Third Quarter are on track and within budget. Staff recommends a net decrease in appropriations of \$262,415. See page 32 for details of the expenditure adjustments.

| Department | Adopted Budget | Current Budget Before Adjustments | Spent as of 03/31/2025 | Percent of Current Budget Spent | Recommended Third Quarter Adjustments | Recommended Budget After Adjustments | Percent of Recommended Budget Spent |
|----------------------------|-----------------------|---|---------------------------|------------------------------------|---|--|---|
| City Administration | \$ 4,745,090 | \$ 4,436,464 | \$ 2,686,162 | 60.55% | - | \$ 4,436,464 | 60.55% |
| Human Resources | 1,405,380 | 1,995,565 | 1,015,421 | 50.88% | - | 1,995,565 | 50.88% |
| Administrative Services | 623,230 | 735,753 | 457,312 | 62.16% | - | 735,753 | 62.16% |
| City Clerk | 883,420 | 1,521,746 | 644,736 | 42.37% | - | 1,521,746 | 42.37% |
| Community Services | 15,517,660 | 15,351,267 | 9,643,874 | 62.82% | - | 15,351,267 | 62.82% |
| Innovation & Technology | 4,848,200 | 5,403,863 | 3,672,701 | 67.96% | - | 5,403,863 | 67.96% |
| Finance | 4,587,160 | 5,236,737 | 3,284,851 | 62.73% | 40,685 | 5,277,422 | 62.24% |
| Development Services | 1,578,290 | 4,079,869 | 1,626,336 | 39.86% | (500,000) | 3,579,869 | 45.43% |
| Building and Safety | 3,400,150 | 4,228,270 | 2,628,769 | 62.17% | - | 4,228,270 | 62.17% |
| Planning | 3,372,090 | 3,692,998 | 2,388,650 | 64.68% | - | 3,692,998 | 64.68% |
| Public Works & Engineering | 12,388,550 | 16,899,172 | 10,821,565 | 64.04% | 27,750 | 16,926,922 | 63.93% |
| Police | 78,327,180 | 80,592,911 | 55,790,726 | 69.23% | 169,150 | 80,762,061 | 69.08% |
| Total General Fund | \$ 131,676,400 | \$ 144,174,615 | \$ 94,661,104 | 65.66% | \$ (262,415) | \$ 143,912,200 | 65.78% |

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.

The Third Quarter Budget Report recommends the following:

- \$956,825 Increase to PERS Rate Stability Reserve

Fund Balance Reserves After Adjustments

| | |
|---------------------------------|--------------|
| 25% Contingency Reserve | \$35,888,470 |
| Animal Shelter JPA Reserve | \$582,570 |
| Operating Contingencies Reserve | \$3,000,000 |
| PERS Rate Stability Reserve | \$11,651,142 |
| Total | \$51,122,182 |

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 | |
|------------------|-----------|--------|---------|
| Illegal Firework | 101-1306 | \$ | 75,384 |
| Returned Checks | 101-1307 | | 7,055 |
| Miscellaneous | 101-1306 | | 54,535 |
| Total Write Offs | | \$ | 136,973 |

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 | \$25,000 |
| 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 claims settled during the Third Quarter of Fiscal Year 2024/2025.

American Rescue Plan Act (ARPA) Expenditure Plan

CITY OF FONTANA

AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN

ESTIMATED AS OF March 31, 2025

| Approved Projects by Federal Use Category | Amount | Expended | Available |
|--|-------------------|-------------------|------------------|
| Public Health & Economic Response | 22,633,152 | 21,765,583 | 867,569 |
| Fontana Forward Grant Program | 190,786 | 190,786 | - |
| Homelessness Prevention Resources and Care Center | 6,442,229 | 5,984,202 | 458,027 |
| Leveraged Project: Support Government Employment | 9,842,763 | 9,842,763 | (0) |
| Metrolink Station Security Cameras | 66,411 | 66,411 | - |
| Park Improvements | 3,241,828 | 2,832,285 | 409,542 |
| Vaccine Bonus | 526,986 | 526,986 | - |
| Ventilation Upgrade for City Facilities | 2,322,150 | 2,322,150 | - |
| Revenue Loss | 10,000,000 | 9,936,963 | 63,037 |
| Parking Structure | 10,000,000 | 9,936,963 | 63,037 |
| 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 | 7,577,342 | 8,954,350 |
| Cypress Storm Drain Project | 7,340,000 | 608,455 | 6,731,545 |
| Data Security & Threat Detection | 157,927 | 157,927 | - |
| Endpoint Detection & Response Solution | 154,806 | 154,806 | - |
| Fiber to City facilities | 1,773,968 | 66,778 | 1,707,190 |
| Network Detection & Response Solution | - | - | - |
| Leveraged Project: Accela | 3,406,636 | 3,406,636 | - |
| Leveraged Project: Fontana 311 | 2,398,355 | 1,953,695 | 444,660 |
| Septic to Sewer | 500,000 | 429,133 | 70,867 |
| 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 | 887,901 | - |
| Total | 50,257,114 | 40,372,157 | 9,884,957 |

Treasury Report

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

| ASSETS | March 31, 2025 | | | | | |
|--|-------------------|------------------|----------------|-----------------|---------------------------|------------------|
| Asset Allocation | Current Par Value | Total Cost Value | Market Value | Accrued Int/Div | Market Value Plus Accrued | Percent of Total |
| Advisor-Managed Portfolio | | | | | | |
| Cash/Sweep | \$ 12,722,897 | \$ 12,722,897 | \$ 12,722,897 | \$ - | \$ 12,722,897 | 3.98% |
| Money Market | \$ 16,804,822 | \$ 16,804,822 | \$ 16,804,822 | \$ - | \$ 16,804,822 | 5.25% |
| Total Cash/Sweep | \$ 29,527,719 | \$ 29,527,719 | \$ 29,527,719 | \$ - | \$ 29,527,719 | 9.23% |
| Marketable Securities | | | | | | |
| Agency Security | \$ 6,500,000 | \$ 6,117,115 | \$ 6,355,499 | \$ 36,970 | \$ 6,392,469 | 2.00% |
| Mortgage Pools | 47,816,058 | 14,012,228 | 14,893,662 | | 14,893,662 | 4.65% |
| CMO & Asset Backed Securities | 37,085,985 | 24,909,945 | 24,646,313 | | 24,646,313 | 7.70% |
| Corporate Bonds | 77,336,000 | 75,701,008 | 77,399,134 | 782,884 | 78,182,018 | 24.43% |
| Municipal Bonds | - | - | - | | - | 0.00% |
| U.S. Treasuries | 163,595,000 | 163,459,526 | 164,757,154 | 1,566,190 | 166,323,344 | 51.98% |
| Total Marketable Securities | \$ 332,333,043 | \$ 284,199,822 | \$ 288,051,762 | \$ 2,386,044 | \$ 290,437,806 | 90.77% |
| Total Advisor-Managed Portfolio | \$ 361,860,762 | \$ 313,727,541 | \$ 317,579,481 | \$ 2,386,044 | \$ 319,965,524 | 100.00% |
| Pooled Investments | | | | | | |
| Local Agency Investment Fund (LAIF) | \$ 85,795,958 | \$ 85,795,958 | \$ 85,795,958 | \$ - | \$ 85,795,958 | 100.00% |
| Total Pooled Investments | \$ 85,795,958 | \$ 85,795,958 | \$ 85,795,958 | \$ - | \$ 85,795,958 | 100.00% |
| Deposit Accounts | | | | | | |
| Bank of America - General Checking | \$ 93,192,738 | \$ 93,192,738 | \$ 93,192,738 | \$ - | \$ 93,192,738 | 98.47% |
| Bank of America - Veterans | 9,050 | 9,050 | 9,050 | - | 9,050 | 0.01% |
| Escrow Accounts | 6,735 | 6,735 | 6,735 | 23 | 6,758 | 0.01% |
| Petty Cash/Self Insurance | 1,434,875 | 1,434,875 | 1,434,875 | - | 1,434,875 | 1.52% |
| Total Deposit Accounts | \$ 94,643,399 | \$ 94,643,399 | \$ 94,643,399 | \$ 23 | \$ 94,643,422 | 100.00% |
| Investments Held by Fiscal Agents | | | | | | |
| Schwab - 115 Trusts | | | | | | |
| OPEB | | \$ 25,474,466 | \$ 27,349,501 | \$ 25,509 | \$ 27,375,011 | 13.81% |
| Pension Stabilization | | 11,651,142 | 12,688,180 | 9,402 | 12,697,582 | 6.41% |
| Other Fiscal Agent Accounts | | 158,097,052 | 158,097,052 | - | 158,097,052 | 79.78% |
| Total Investments Held by Fiscal Agents | \$ - | \$ 195,222,661 | \$ 198,134,733 | \$ 34,911 | \$ 198,169,644 | 100.00% |
| Total Cash and Investments | \$ 542,300,118 | \$ 689,389,558 | \$ 696,153,570 | \$ 2,420,978 | \$ 698,574,548 | |

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

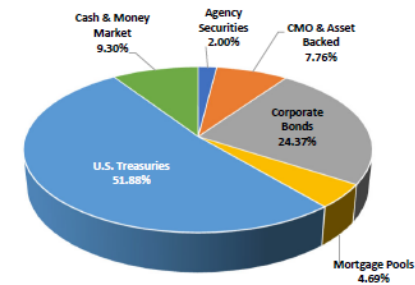
OPERATING AND 115 TRUST ASSETS SUMMARY

March 31, 2025

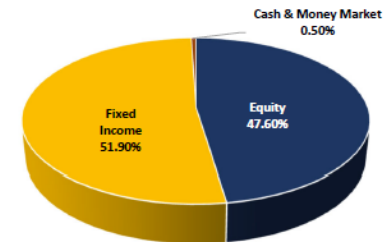


| Operating Assets - Asset Allocation (BlackRock/Schwab) | | | | | |
|--|--------------------------------|-----------------------|-----------------------|----------------------------|--|
| Asset Type | Period Ending Par Value/Shares | Original Cost Basis | Adjusted Cost Basis | Period Ending Market Value | |
| Agency Securities | \$ 6,500,000 | \$ 6,117,115 | \$ 6,117,115 | \$ 6,355,499 | |
| CMO & Asset Backed | \$ 37,085,985 | \$ 24,909,945 | \$ 24,909,945 | \$ 24,646,313 | |
| Corporate Bonds | \$ 77,336,000 | \$ 75,701,008 | \$ 75,715,173 | \$ 77,399,134 | |
| Mortgage Pools | \$ 47,816,058 | \$ 14,012,228 | \$ 14,012,228 | \$ 14,893,662 | |
| U.S. Treasuries | \$ 163,595,000 | \$ 163,459,526 | \$ 163,542,954 | \$ 164,757,154 | |
| Cash & Money Market* | \$ 29,527,719 | \$ 29,527,719 | \$ 29,527,719 | \$ 29,527,719 | |
| Totals | \$ 361,860,762 | \$ 313,727,540 | \$ 313,825,134 | \$ 317,579,480 | |

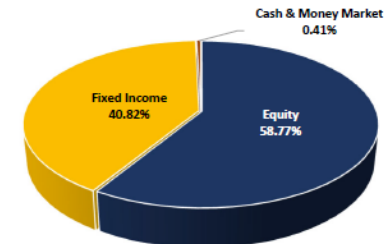
*Includes \$16,804,821.64 of Money Market assets set aside in a separate Schwab account (sweep from BlackRock account).



| Section 115 OPEB Irrevocably Committed Assets - Asset Allocation (Shuster/Schwab) | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| Asset Type | Initial Investment | 2/28/2025 Value | 3/31/2025 Cost Basis | 3/31/2025 Value |
| Equity | \$ - | \$ 13,485,925 | \$ 11,410,573 | \$ 13,017,928 |
| Fixed Income | \$ - | \$ 14,185,510 | \$ 13,926,016 | \$ 14,193,695 |
| Cash & Money Market | \$ 23,810,690 | \$ 128,544 | \$ 137,878 | \$ 137,878 |
| Totals | \$ 23,810,690 | \$ 27,799,980 | \$ 25,474,466 | \$ 27,349,501 |



| Section 115 Pension Stabilization Irrevocably Committed Assets - Asset Allocation (Shuster/Schwab) | | | | |
|--|----------------------|-----------------------|-----------------------|-----------------------|
| Asset Type | Initial Investment | 2/28/2025 Value | 3/31/2025 Cost Basis | 3/31/2025 Value |
| Equity | \$ - | \$ 7,713,678 | \$ 6,529,390 | \$ 7,456,870 |
| Fixed Income | \$ - | \$ 5,175,308 | \$ 5,069,279 | \$ 5,178,837 |
| Cash & Money Market | \$ 10,800,000 | \$ 50,691 | \$ 52,473 | \$ 52,473 |
| Totals | \$ 10,800,000 | \$ 12,939,677 | \$ 11,651,142 | \$ 12,688,180 |
| Combined Totals | \$ | \$ 357,417,186 | \$ 350,950,742 | \$ 357,617,161 |



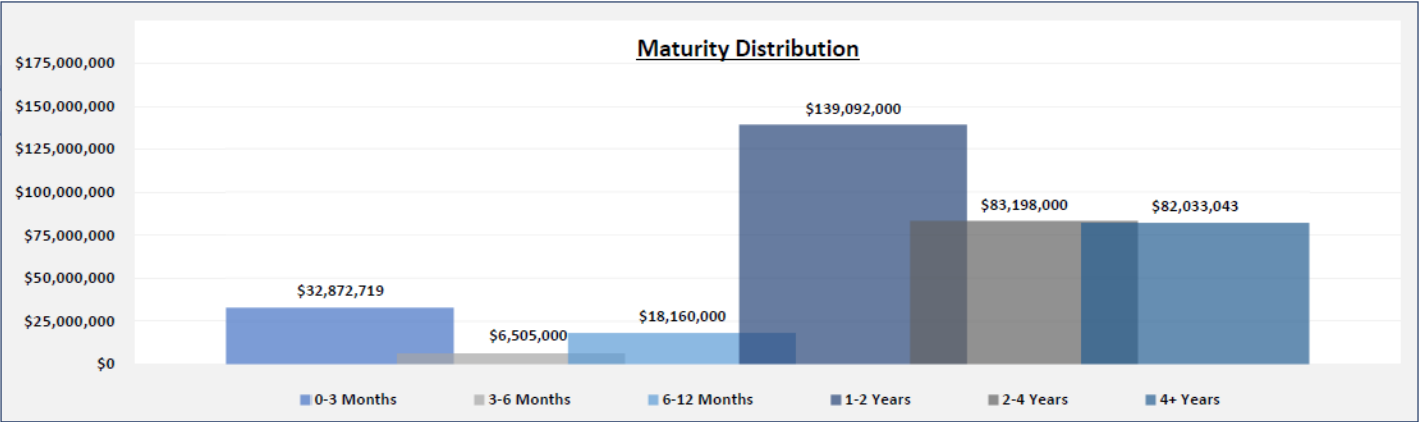
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Treasury Report - continued

OPERATING ASSETS (BLACKROCK/SCHWAB) - MATURITY DISTRIBUTION
March 31, 2025



| Current Par Value | 0-3 Months | | 3-6 Months | | 6-12 Months | | 1-2 Years | | 2-4 Years | | 4+ Years | |
|---------------------|------------|------------|------------|-----------|-------------|------------|-----------|-------------|-----------|------------|----------|------------|
| Agency Securities | \$ | - | \$ | 2,500,000 | \$ | - | \$ | 2,000,000 | \$ | - | \$ | 2,000,000 |
| CMO & Asset Backed | \$ | - | \$ | - | \$ | - | \$ | 1,186,000 | \$ | 15,183,000 | \$ | 20,716,985 |
| Corporate Bonds | \$ | 3,345,000 | \$ | 4,005,000 | \$ | 16,160,000 | \$ | 22,876,000 | \$ | 18,950,000 | \$ | 12,000,000 |
| Mortgage Pools | \$ | - | \$ | - | \$ | 2,000,000 | \$ | 2,000,000 | \$ | - | \$ | 43,816,058 |
| U.S. Treasuries | \$ | - | \$ | - | \$ | - | \$ | 111,030,000 | \$ | 49,065,000 | \$ | 3,500,000 |
| Cash & Money Market | \$ | 29,527,719 | \$ | - | \$ | - | \$ | - | \$ | - | \$ | - |
| Totals | \$ | 32,872,719 | \$ | 6,505,000 | \$ | 18,160,000 | \$ | 139,092,000 | \$ | 83,198,000 | \$ | 82,033,043 |



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Treasury Report - continued



OPERATING ASSETS (BLACKROCK/SCHWAB) - HOLDINGS DETAIL

March 31, 2025

| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price |
|---------------------|----------------------------|------------|-------------|-------------------|---------------|-------------------------|--------------------|---------------------|-------------------|
| Cash & Money Market | Schwab Cash & Money Market | Cash | | | | 29,527,718.59 | | 29,527,718.59 | 1.00 |
| | Total Count: | 1 | | | | 29,527,718.59 | - | 29,527,718.59 | |
| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price |
| Agency Securities | FHLMC 0.68%25 | 3134GWD52 | 0.68% | 1.77% | 9/2/2025 | 2,500,000.00 | - | 2,462,012.50 | 98.48 |
| Agency Securities | FEDERAL NTNL MO 0.875%26 | 3135G06L2 | 0.88% | 2.91% | 12/18/2026 | 2,000,000.00 | - | 1,894,914.00 | 94.75 |
| Agency Securities | FEDERAL NTNL MORT 4.4%29 | 3136GA2Y4 | 4.40% | 4.41% | 12/11/2029 | 2,000,000.00 | - | 1,998,572.00 | 99.93 |
| | Total Count: | 3 | 1.88% | 2.94% | | 6,500,000.00 | - | 6,355,498.50 | |
| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price |
| CMO & Asset Backed | ARI FLEET LEASE T 5.6%32 | 00218KAB9 | 5.60% | 5.53% | 11/15/2032 | 205,000.00 | - | 170,194.98 | 100.49 |
| CMO & Asset Backed | AMERICAN EXPRESS 3.39%27 | 02582JIT8 | 3.39% | 3.45% | 5/17/2027 | 1,020,000.00 | - | 1,018,315.16 | 99.83 |
| CMO & Asset Backed | AMERICAN EXPRESS 3.75%27 | 02582JIV3 | 3.75% | 3.85% | 8/16/2027 | 1,609,000.00 | - | 1,603,659.89 | 99.67 |
| CMO & Asset Backed | AMERICAN EXPRESS 5.23%28 | 02582JKD1 | 5.23% | 4.92% | 9/15/2028 | 325,000.00 | - | 328,992.76 | 101.23 |
| CMO & Asset Backed | ARI FLEET LEASE 5.54%33 | 04033HAB1 | 5.54% | 5.45% | 4/15/2033 | 100,000.00 | - | 92,730.10 | 100.65 |
| CMO & Asset Backed | BA CREDIT CARD T 4.79%28 | 05522RDG0 | 4.79% | 4.66% | 5/15/2028 | 1,582,000.00 | - | 1,589,543.45 | 100.48 |
| CMO & Asset Backed | BA CREDIT CARD T 4.98%28 | 05522RDH8 | 4.98% | 4.58% | 11/15/2028 | 500,000.00 | - | 508,229.15 | 101.65 |
| CMO & Asset Backed | BMW VEHICLE OWNE 3.21%26 | 05602RAD3 | 3.21% | 3.37% | 8/25/2026 | 400,000.00 | - | 79,950.36 | 99.64 |
| CMO & Asset Backed | CNH EQUIPMENT TR 3.89%27 | 12663JAC5 | 3.89% | 4.03% | 11/15/2027 | 413,000.00 | - | 273,397.76 | 99.52 |
| CMO & Asset Backed | CAPITAL ONE MULT 3.49%27 | 14041NGA3 | 3.49% | 3.54% | 5/17/2027 | 1,057,000.00 | - | 1,055,465.02 | 99.85 |
| CMO & Asset Backed | CAPITAL ONE MULT 4.95%27 | 14041NGB1 | 4.95% | 4.86% | 10/15/2027 | 141,000.00 | - | 141,405.19 | 100.29 |
| CMO & Asset Backed | CARMAX AUTO OWNE 0.55%26 | 14317DAC4 | 0.55% | 0.71% | 6/15/2026 | 165,000.00 | - | 8,557.50 | 99.65 |
| CMO & Asset Backed | CARMAX AUTO OWNE 4.92%28 | 14318WAD9 | 4.92% | 4.78% | 10/16/2028 | 98,000.00 | - | 98,564.88 | 100.58 |
| CMO & Asset Backed | CARMAX AUTO OWNER T 6%28 | 14318XAC9 | 6.00% | 5.55% | 7/17/2028 | 642,000.00 | - | 652,760.05 | 101.68 |
| CMO & Asset Backed | ELEMENT FLEET MA 6.16%35 | 165183C25 | 6.16% | 6.00% | 10/15/2035 | 306,000.00 | - | 184,989.08 | 101.28 |
| CMO & Asset Backed | CHESAPEAKE FUNDI 5.52%36 | 165183DE1 | 5.52% | 5.38% | 5/15/2036 | 468,000.00 | - | 354,021.91 | 101.24 |
| CMO & Asset Backed | CITIBANK NTNL AS 5.23%27 | 17305EGW9 | 5.23% | 5.09% | 12/8/2027 | 254,000.00 | - | 255,155.40 | 100.45 |
| CMO & Asset Backed | DISCOVER CARD EX 4.31%28 | 254683CY9 | 4.31% | 4.35% | 3/15/2028 | 171,000.00 | - | 170,764.24 | 99.86 |
| CMO & Asset Backed | ENTERPRISE FLEET 6.4%30 | 29374LAB6 | 6.40% | 6.07% | 3/20/2030 | 490,000.00 | - | 358,252.96 | 101.64 |
| CMO & Asset Backed | ENTERPRISE FLEET 5.56%30 | 29375NAB1 | 5.56% | 5.43% | 4/20/2030 | 710,000.00 | - | 402,431.06 | 100.67 |
| CMO & Asset Backed | ENTERPRISE FLEET 5.5%30 | 29375NAC9 | 5.50% | 5.17% | 4/22/2030 | 143,000.00 | - | 145,432.10 | 101.70 |
| CMO & Asset Backed | ENTERPRISE FLEET 5.23%30 | 29375PAB6 | 5.23% | 5.10% | 3/20/2030 | 330,000.00 | - | 271,703.68 | 100.65 |
| CMO & Asset Backed | ENTERPRISE FLEET 5.16%30 | 29375PAC4 | 5.16% | 4.88% | 9/20/2030 | 50,000.00 | - | 50,770.03 | 101.54 |
| CMO & Asset Backed | FHLMC 1.5%44 | 3137H0A40 | 1.50% | 1.68% | 4/15/2044 | 4,400,000.00 | - | 830,905.79 | 96.90 |
| CMO & Asset Backed | FORD CR AUTO OWN 4.65%28 | 344928AD8 | 4.65% | 4.61% | 2/15/2028 | 342,000.00 | - | 292,526.07 | 100.14 |
| CMO & Asset Backed | FORD CR AUTO OWN 5.53%28 | 344940AD3 | 5.53% | 5.20% | 9/15/2028 | 389,000.00 | - | 393,949.25 | 101.27 |
| CMO & Asset Backed | FORD CREDIT FL 4.9199%28 | 34528QHV9 | 4.92% | 4.80% | 5/15/2028 | 911,000.00 | - | 914,912.38 | 100.43 |
| CMO & Asset Backed | FORD CREDIT FLOO 5.24%31 | 34528QJF2 | 5.24% | 4.75% | 4/15/2031 | 760,000.00 | - | 781,877.59 | 102.88 |
| CMO & Asset Backed | FOUNDATION FIN TR 5.5%49 | 349941AA2 | 5.50% | 5.34% | 12/15/2049 | 303,000.00 | - | 226,808.56 | 102.23 |
| CMO & Asset Backed | GMF FLOORPLAN OW 5.34%28 | 361886CR3 | 5.34% | 5.07% | 6/15/2028 | 678,000.00 | - | 684,794.03 | 101.00 |
| CMO & Asset Backed | GM FINL CONSUMER 3.64%27 | 36265WAD5 | 3.64% | 3.78% | 4/16/2027 | 944,000.00 | - | 403,278.18 | 99.59 |
| CMO & Asset Backed | GM FINL REVOLVIN 4.98%36 | 36269KAA3 | 4.98% | 4.74% | 12/11/2036 | 446,000.00 | - | 455,982.51 | 102.24 |
| CMO & Asset Backed | HAROT 2023-4 A2 5.67%28 | 438123AC5 | 5.67% | 5.34% | 6/21/2028 | 196,000.00 | - | 198,420.76 | 101.24 |
| CMO & Asset Backed | HYUNDAI AUTO REC 2.22%26 | 448977AD0 | 2.22% | 2.42% | 10/15/2026 | 621,000.00 | - | 118,297.92 | 99.52 |
| CMO & Asset Backed | MMAF EQUIPMENT F 4.95%31 | 55318CAC8 | 4.95% | 4.77% | 7/14/2031 | 121,985.00 | - | 114,182.30 | 101.06 |
| CMO & Asset Backed | NAVISTAR FINL CO 6.18%28 | 63938PBUI2 | 6.18% | 6.04% | 8/25/2028 | 122,000.00 | - | 122,658.58 | 100.54 |
| CMO & Asset Backed | NAVISTAR FINL CO 5.59%29 | 63938PBW8 | 5.59% | 5.39% | 4/25/2029 | 299,000.00 | - | 301,625.34 | 100.88 |
| CMO & Asset Backed | NAVIENT PRIVATE 0.97%69 | 63942EAA6 | 0.97% | 1.30% | 12/16/2069 | 1,495,000.00 | - | 667,599.38 | 88.69 |

Treasury Report - continued



OPERATING ASSETS (BLACKROCK/SCHWAB) - HOLDINGS DETAIL

March 31, 2025

| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price |
|--------------------|--------------------------|-----------|-------------|-------------------|---------------|-------------------------|--------------------|---------------------|-------------------|
| CMO & Asset Backed | NAVIENT PRIVATE 1.11%70 | 63942GAA1 | 1.11% | 1.47% | 2/18/2070 | 1,010,000.00 | - | 487,595.26 | 87.89 |
| CMO & Asset Backed | NAVIENT PRIVATE 0.94%69 | 63942LAA0 | 0.94% | 1.20% | 7/15/2069 | 755,000.00 | - | 254,029.34 | 90.88 |
| CMO & Asset Backed | NAVIENT PRIVATE 4.16%70 | 63942PAA1 | 4.16% | 4.28% | 10/15/2070 | 1,139,000.00 | - | 723,679.64 | 97.62 |
| CMO & Asset Backed | NAVIENT PRIVATE 6.48%72 | 63942TAA3 | 6.48% | 6.27% | 3/15/2072 | 184,000.00 | - | 111,565.85 | 103.17 |
| CMO & Asset Backed | NELNET STUDENT L 1.42%62 | 64034QAB4 | 1.42% | 1.63% | 4/20/2062 | 920,000.00 | - | 326,116.72 | 94.13 |
| CMO & Asset Backed | NELNET STUDENT 5.1738%62 | 64035GAA7 | 5.17% | 5.23% | 4/20/2062 | 580,000.00 | - | 225,487.85 | 99.11 |
| CMO & Asset Backed | NISSAN AUTO RECE 5.93%28 | 65480MAD5 | 5.93% | 5.61% | 3/15/2028 | 142,000.00 | - | 143,606.74 | 101.13 |
| CMO & Asset Backed | ONEMAIN DIRECT A 0.87%28 | 682687AA6 | 0.87% | 1.15% | 7/14/2028 | 750,000.00 | - | 148,553.96 | 98.84 |
| CMO & Asset Backed | ONEMAIN FINL ISS 5.85%36 | 68269HAE5 | 5.85% | 5.70% | 9/15/2036 | 621,000.00 | - | 629,355.12 | 101.35 |
| CMO & Asset Backed | PFS FING CORP 5.52%28 | 69335PEY7 | 5.52% | 5.16% | 3/15/2028 | 180,000.00 | - | 182,279.72 | 101.27 |
| CMO & Asset Backed | PFS FINANCING CO 4.95%29 | 69335PFE0 | 4.95% | 4.79% | 2/15/2029 | 905,000.00 | - | 911,272.92 | 100.69 |
| CMO & Asset Backed | PORSCHE FINL AUT 6.22%29 | 732916AD3 | 6.22% | 6.06% | 1/22/2029 | 387,000.00 | - | 379,115.91 | 100.66 |
| CMO & Asset Backed | PORSCHE FINL AUT 4.81%28 | 73328QAC8 | 4.81% | 4.77% | 9/22/2028 | 792,000.00 | - | 628,986.60 | 100.16 |
| CMO & Asset Backed | SMB PRIVATE ED L 1.59%53 | 78448YAC5 | 1.59% | 1.98% | 1/15/2053 | 294,000.00 | - | 144,417.23 | 91.45 |
| CMO & Asset Backed | SMB PRIVATE EDUC 1.34%53 | 78449MAA4 | 1.34% | 1.64% | 3/17/2053 | 800,000.00 | - | 284,289.48 | 93.14 |
| CMO & Asset Backed | SMB PRIVATE ED L 2.85%54 | 78450FAA5 | 2.85% | 3.21% | 11/16/2054 | 130,000.00 | - | 63,461.59 | 92.95 |
| CMO & Asset Backed | PRIVATE ED LN 6.3723%53 | 78450QAB9 | 6.37% | 6.32% | 1/15/2053 | 490,000.00 | - | 330,473.25 | 100.72 |
| CMO & Asset Backed | SMB PRIVATE EDUCATI 0%58 | 78454XAB0 | 0.00% | -0.06% | 10/15/2058 | 1,430,000.00 | - | 928,732.12 | 102.24 |
| CMO & Asset Backed | SMB PRIVATE ED 1.3899%53 | 83208AAA1 | 1.39% | 1.76% | 1/15/2053 | 500,000.00 | - | 179,016.69 | 91.70 |
| CMO & Asset Backed | SOFI PROFESSIONA 1.14%47 | 83405NAA4 | 1.14% | 1.81% | 2/15/2047 | 935,000.00 | - | 419,540.30 | 87.44 |
| CMO & Asset Backed | SOFI PROFESSIONA 1.03%43 | 83405YAA0 | 1.03% | 1.80% | 8/17/2043 | 210,000.00 | - | 77,294.37 | 87.44 |
| CMO & Asset Backed | TOYOTA AUTO RECE 5.54%28 | 89239FAD4 | 5.54% | 5.21% | 8/15/2028 | 243,000.00 | - | 246,089.70 | 101.27 |
| CMO & Asset Backed | VERIZON MASTER T 4.83%31 | 92348KCH4 | 4.83% | 4.65% | 12/22/2031 | 101,000.00 | - | 102,141.15 | 101.13 |
| CMO & Asset Backed | VOLKSWAGEN AUTO 5.48%28 | 92867YAD6 | 5.48% | 5.10% | 12/20/2028 | 390,000.00 | - | 396,106.07 | 101.57 |
| Total Count: | | | 62 | 3.44% | 3.47% | 37,085,985.00 | - | 24,646,312.93 | |

| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price |
|-----------------|--------------------------|-----------|-------------|-------------------|---------------|-------------------------|--------------------|---------------------|-------------------|
| Corporate Bonds | ALABAMA POWER CO 2.80XX | 010392FN3 | 2.80% | 2.81% | 4/1/2025 | 1,000,000.00 | - | 999,870.00 | 99.99 |
| Corporate Bonds | AMERICAN EXPRESS VAR 27 | 025816DG1 | 5.39% | 5.05% | 7/28/2027 | 455,000.00 | - | 459,636.45 | 101.02 |
| Corporate Bonds | AMERICAN EXPRESS VAR 29 | 025816DH9 | 5.28% | 4.85% | 7/27/2029 | 1,500,000.00 | - | 1,529,842.50 | 101.99 |
| Corporate Bonds | ASTRAZENECA FIN L 4.8%27 | 04636NAK9 | 4.80% | 4.42% | 2/26/2027 | 1,081,000.00 | - | 1,091,945.13 | 101.01 |
| Corporate Bonds | AUSTRALIA & NES.088% 25F | 05254JAA8 | 5.09% | 4.77% | 12/8/2025 | 635,000.00 | (16.25) | 638,185.16 | 100.50 |
| Corporate Bonds | BANK OF AMERICA C VAR 28 | 06051GHD4 | 3.42% | 4.17% | 12/20/2028 | 1,000,000.00 | - | 968,229.00 | 96.82 |
| Corporate Bonds | BANK OF AMERICA C VAR 27 | 06051GJQ3 | 1.66% | 2.64% | 3/11/2027 | 1,000,000.00 | - | 972,544.00 | 97.25 |
| Corporate Bonds | BANK OF AMERICA C VAR 27 | 06051GJS9 | 1.73% | 2.89% | 7/22/2027 | 1,000,000.00 | - | 963,859.00 | 96.39 |
| Corporate Bonds | BANK OF AMERICA C VAR 27 | 06051GLE7 | 5.08% | 4.95% | 1/20/2027 | 1,300,000.00 | - | 1,304,217.20 | 100.32 |
| Corporate Bonds | BANK OF AMERICA C VAR 27 | 06051GLV9 | 5.93% | 5.29% | 9/15/2027 | 885,000.00 | - | 902,800.89 | 102.01 |
| Corporate Bonds | THE BANK OF NEW Y VAR 27 | 06406RBQ9 | 4.95% | 4.76% | 4/26/2027 | 1,455,000.00 | - | 1,462,566.00 | 100.52 |
| Corporate Bonds | BRISTOL-MYERS SQU 4.9%27 | 110122EE4 | 4.90% | 4.50% | 2/22/2027 | 980,000.00 | - | 990,426.22 | 101.06 |
| Corporate Bonds | CARGILL INC 3.5%25 | 141781BU7 | 3.50% | 3.56% | 4/22/2025 | 495,000.00 | - | 494,681.22 | 99.94 |
| Corporate Bonds | CATERPILLAR FINL 3.65%25 | 14913R229 | 3.65% | 3.84% | 8/12/2025 | 1,000,000.00 | - | 997,516.00 | 99.75 |
| Corporate Bonds | CATERPILLAR FINL SE 5%27 | 14913UAL4 | 5.00% | 4.50% | 5/14/2027 | 535,000.00 | - | 542,701.33 | 101.44 |
| Corporate Bonds | CISCO SYSTEMS, IN 4.8%27 | 17275R8Q4 | 4.80% | 4.38% | 2/26/2027 | 1,081,000.00 | - | 1,093,285.57 | 101.14 |
| Corporate Bonds | CITIGROUP INC. 3.7%26 | 172967KG5 | 3.70% | 4.06% | 1/12/2026 | 1,000,000.00 | - | 993,808.00 | 99.38 |
| Corporate Bonds | CITIGROUP INC. VAR 27 | 17327CAM5 | 1.12% | 2.17% | 1/28/2027 | 700,000.00 | - | 680,105.30 | 97.16 |
| Corporate Bonds | MERCEDES-BENZ FIN 3.3%25 | 233851BW3 | 3.30% | 3.47% | 5/19/2025 | 1,850,000.00 | - | 1,846,446.15 | 99.81 |
| Corporate Bonds | JOHN DEERE CAPIT 1.05%26 | 24422EVR7 | 1.05% | 2.82% | 6/17/2026 | 295,000.00 | - | 283,934.26 | 96.25 |
| Corporate Bonds | NEXTERA ENERGY, 4.45%26 | 341081GR2 | 4.45% | 4.27% | 5/15/2026 | 605,000.00 | - | 607,196.76 | 100.36 |
| Corporate Bonds | GEORGIA-PACIFIC 1.75%25 | 37331NAJ0 | 1.75% | 2.80% | 9/30/2025 | 700,000.00 | - | 689,308.20 | 98.47 |

Treasury Report - continued



OPERATING ASSETS (BLACKROCK/SCHWAB) - HOLDINGS DETAIL

March 31, 2025

| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price |
|-----------------|--------------------------|-----------|-------------|-------------------|---------------|-------------------------|--------------------|---------------------|-------------------|
| Corporate Bonds | THE GOLDMAN SACHS VAR 26 | 38141GXM1 | 1.09% | 2.01% | 12/9/2026 | 2,000,000.00 | - | 1,952,472.00 | 97.62 |
| Corporate Bonds | GOLDMAN SACHS BK VAR 27 | 38151LAF7 | 5.28% | 5.05% | 3/18/2027 | 3,035,000.00 | (7.90) | 3,054,035.52 | 100.63 |
| Corporate Bonds | HSBC USA INC. 5.294%27 | 40428HA44 | 5.29% | 4.67% | 3/4/2027 | 630,000.00 | (7.90) | 640,598.49 | 101.68 |
| Corporate Bonds | INTERNTNL BANK F 0.65%26 | 459058J53 | 0.65% | 2.32% | 2/10/2026 | 1,500,000.00 | - | 1,454,866.50 | 96.99 |
| Corporate Bonds | INTERNTNL FIN C 3.625%25 | 45950KDA5 | 3.63% | 3.90% | 9/15/2025 | 1,005,000.00 | - | 1,001,091.56 | 99.61 |
| Corporate Bonds | JPMORGAN CHASE & VAR 28 | 46647PCW4 | 2.95% | 3.75% | 2/24/2028 | 1,355,000.00 | - | 1,315,786.30 | 97.11 |
| Corporate Bonds | JPMORGAN CHASE & VAR 28 | 46647PEA0 | 5.04% | 4.79% | 1/23/2028 | 965,000.00 | (0.06) | 973,363.66 | 100.87 |
| Corporate Bonds | JPMORGAN CHASE & VAR 30 | 46647PEB8 | 5.01% | 4.81% | 1/23/2030 | 1,000,000.00 | - | 1,009,868.00 | 100.99 |
| Corporate Bonds | MASSMUTUAL GLOBAL 5.1%27 | 57629W456 | 5.10% | 4.58% | 4/9/2027 | 500,000.00 | - | 507,188.00 | 101.44 |
| Corporate Bonds | MET TOWER GLOBAL 4.85%27 | 58989V2G8 | 4.85% | 4.51% | 1/16/2027 | 180,000.00 | - | 181,590.30 | 100.88 |
| Corporate Bonds | MORGAN STANLEY 5.882%26 | 61690U7W4 | 5.88% | 4.94% | 10/30/2026 | 1,148,000.00 | - | 1,173,872.48 | 102.25 |
| Corporate Bonds | MORGAN STANLEY BA VAR 28 | 61690U8A1 | 4.95% | 4.73% | 1/14/2028 | 1,170,000.00 | - | 1,178,721.18 | 100.75 |
| Corporate Bonds | MORGAN STANLEY VAR 27 | 61747YEC5 | 1.51% | 2.75% | 7/20/2027 | 705,000.00 | - | 677,778.54 | 96.14 |
| Corporate Bonds | MORGAN STANLEY VAR 28 | 61747YEK7 | 2.48% | 3.47% | 1/21/2028 | 1,045,000.00 | - | 1,008,398.88 | 96.50 |
| Corporate Bonds | MORGAN STANLEY VAR 28 | 61747YER2 | 4.21% | 4.42% | 4/20/2028 | 1,305,000.00 | - | 1,295,082.00 | 99.24 |
| Corporate Bonds | MORGAN STANLEY VAR 29 | 61747YFA8 | 5.12% | 4.78% | 2/1/2029 | 1,000,000.00 | (1,848.17) | 1,014,490.00 | 101.45 |
| Corporate Bonds | MORGAN STANLEY VAR 28 | 61747YFP5 | 5.65% | 5.10% | 4/13/2028 | 1,115,000.00 | (8.21) | 1,137,184.04 | 101.99 |
| Corporate Bonds | NTNL AUSTRALIA4.966% 26F | 63253QAA2 | 4.97% | 4.73% | 1/12/2026 | 705,000.00 | (16.25) | 707,769.95 | 100.39 |
| Corporate Bonds | NTNL AUSTRALIA 4.75% 25F | 63253QAF1 | 4.75% | 4.59% | 12/10/2025 | 2,020,000.00 | - | 2,025,102.52 | 100.25 |
| Corporate Bonds | NEW YORK LIFE GLO 3.6%25 | 64952WEU3 | 3.60% | 3.79% | 8/5/2025 | 2,000,000.00 | - | 1,994,892.00 | 99.74 |
| Corporate Bonds | THE PNC FINL SERV VAR 26 | 693475BQ7 | 5.81% | 5.69% | 6/12/2026 | 1,000,000.00 | - | 1,002,395.00 | 100.24 |
| Corporate Bonds | THE PNC FINL SERV VAR 29 | 693475BR5 | 5.58% | 4.94% | 6/12/2029 | 4,500,000.00 | (1,540.01) | 4,630,167.00 | 102.89 |
| Corporate Bonds | PACCAR FINL CORP 4.95%25 | 69371RS23 | 4.95% | 4.84% | 10/3/2025 | 600,000.00 | (6,367.52) | 600,966.60 | 100.16 |
| Corporate Bonds | PACCAR FINL CORP 4.45%26 | 69371RS49 | 4.45% | 4.37% | 3/30/2026 | 1,800,000.00 | - | 1,802,642.40 | 100.15 |
| Corporate Bonds | PHILIP MORRIS IN 2.75%26 | 718172BT5 | 2.75% | 3.59% | 2/25/2026 | 1,780,000.00 | - | 1,752,871.02 | 98.48 |
| Corporate Bonds | PHILIP MORRIS INTER 5%25 | 718172CU1 | 5.00% | 4.79% | 11/17/2025 | 560,000.00 | - | 561,750.56 | 100.31 |
| Corporate Bonds | ROCHE HOLDINGS, 2.625%26 | 771196BK7 | 2.63% | 3.44% | 5/15/2026 | 600,000.00 | - | 590,041.20 | 98.34 |
| Corporate Bonds | SCHLUMBERGER HOLDIN 4%25 | 806851AG6 | 4.00% | 4.35% | 12/21/2025 | 1,210,000.00 | - | 1,203,031.61 | 99.42 |
| Corporate Bonds | THE CHARLES SCH 5.875%26 | 808513CG8 | 5.88% | 5.03% | 8/24/2026 | 1,920,000.00 | - | 1,955,788.80 | 101.86 |
| Corporate Bonds | STATE STREET CORP VAR 26 | 857477BX0 | 5.75% | 5.47% | 11/4/2026 | 341,000.00 | (11.79) | 343,243.10 | 100.66 |
| Corporate Bonds | TOYOTA MOTOR CRED 0.8%25 | 89236THP3 | 0.80% | 2.13% | 10/16/2025 | 1,650,000.00 | - | 1,617,003.30 | 98.00 |
| Corporate Bonds | U.S. BANCORP 3.15%27 | 91159HHR4 | 3.15% | 4.02% | 4/27/2027 | 1,000,000.00 | - | 975,006.00 | 97.50 |
| Corporate Bonds | U.S. BANCORP VAR 26 | 91159HJH4 | 5.73% | 5.50% | 10/21/2026 | 1,080,000.00 | - | 1,085,632.20 | 100.52 |
| Corporate Bonds | U.S. BANCORP VAR 29 | 91159HJM3 | 5.78% | 5.13% | 6/12/2029 | 5,000,000.00 | - | 5,144,935.00 | 102.90 |
| Corporate Bonds | UNITEDHEALTH GRO 1.25%26 | 91324PDW9 | 1.25% | 2.66% | 1/15/2026 | 2,000,000.00 | - | 1,951,398.00 | 97.57 |
| Corporate Bonds | UNITEDHEALTH GRO 5.25%28 | 91324PEP3 | 5.25% | 4.60% | 2/15/2028 | 1,000,000.00 | (4,337.76) | 1,022,759.00 | 102.28 |
| Corporate Bonds | UNITEDHEALTH GROU 4.6%27 | 91324PEY4 | 4.60% | 4.37% | 4/15/2027 | 505,000.00 | - | 508,321.39 | 100.66 |
| Corporate Bonds | WELLS FARGO BANK 5.45%26 | 94988JGD4 | 5.45% | 4.83% | 8/7/2026 | 1,100,000.00 | - | 1,114,933.60 | 101.36 |
| Corporate Bonds | WELLS FARGO & CO VAR 26 | 95000U2N2 | 2.19% | 2.31% | 4/30/2026 | 2,800,000.00 | - | 2,793,280.00 | 99.76 |
| Corporate Bonds | WELLS FARGO & CO VAR 28 | 95000U2S1 | 2.39% | 3.58% | 6/2/2028 | 1,060,000.00 | - | 1,011,606.76 | 95.43 |
| Corporate Bonds | WELLS FARGO & CO VAR 28 | 95000U3L5 | 5.71% | 5.12% | 4/22/2028 | 895,000.00 | (2.83) | 914,105.57 | 102.13 |
| Total Count: | | | 63 | 4.08% | 4.15% | 77,336,000.00 | (14,164.65) | 77,399,134.37 | |

| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price |
|----------------|---------------------|-----------|-------------|-------------------|---------------|-------------------------|--------------------|---------------------|-------------------|
| Mortgage Pools | FHLB 0.6%26 | 3130AKX88 | 0.60% | 2.80% | 12/30/2026 | 2,000,000.00 | - | 1,884,530.00 | 94.23 |
| Mortgage Pools | FNMA PL BM5111 3%33 | 31409VDO0 | 3.00% | 3.44% | 11/1/2033 | 4,882,000.00 | - | 1,118,603.12 | 96.40 |
| Mortgage Pools | FNMA PL FM8952 4%37 | 3140XC5N4 | 4.00% | 4.21% | 12/1/2037 | 2,149,000.00 | - | 1,012,309.07 | 97.88 |
| Mortgage Pools | FHLB 0.96%26 | 3130ALHH0 | 0.96% | 2.52% | 3/5/2026 | 1,000,000.00 | - | 971,018.00 | 97.10 |
| Mortgage Pools | FHLB 1%26 | 3130ALGJ7 | 1.00% | 3.90% | 3/23/2026 | 1,000,000.00 | - | 945,584.25 | 94.56 |

Treasury Report - continued

OPERATING ASSETS (BLACKROCK/SCHWAB) - HOLDINGS DETAIL

March 31, 2025



| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price | |
|----------------|----------------|--------|-------------|-------------------|---------------|-------------------------|--------------------|---------------------|-------------------|--------|
| Mortgage Pools | FNMA PL FM6298 | 4%38 | 3140X97L3 | 4.00% | 4.14% | 6/1/2038 | 1,887,000.00 | - | 749,482.33 | 98.49 |
| Mortgage Pools | FNMA PL MA4389 | 1.5%31 | 31418D2X9 | 1.50% | 2.53% | 7/1/2031 | 1,440,000.00 | - | 665,769.68 | 93.24 |
| Mortgage Pools | FNMA PL FS6072 | 2.5%36 | 3140XMXA9 | 2.50% | 3.17% | 12/1/2036 | 843,175.00 | - | 627,711.13 | 93.01 |
| Mortgage Pools | FNMA PL CB4509 | 4.5%37 | 3140QQAQ1 | 4.50% | 4.54% | 8/1/2037 | 840,624.00 | - | 535,243.17 | 99.57 |
| Mortgage Pools | FNMA PL FM2743 | 3%34 | 3140X6BM2 | 3.00% | 3.48% | 2/1/2034 | 2,590,000.00 | - | 526,475.45 | 95.99 |
| Mortgage Pools | FNMA PL CB4514 | 4.5%37 | 3140QQAQ8 | 4.50% | 4.47% | 9/1/2037 | 728,251.00 | - | 469,240.04 | 100.30 |
| Mortgage Pools | FNMA PL CB4760 | 5%37 | 3140QQJE6 | 5.00% | 4.86% | 9/1/2037 | 632,000.00 | - | 419,158.10 | 101.36 |
| Mortgage Pools | FNMA PL MA1401 | 3%33 | 31418ARX8 | 3.00% | 3.51% | 4/1/2033 | 3,339,000.00 | - | 410,489.37 | 96.06 |
| Mortgage Pools | FNMA PL MA0976 | 3.5%32 | 31418ACN6 | 3.50% | 3.74% | 2/1/2032 | 6,180,000.00 | - | 359,474.58 | 98.35 |
| Mortgage Pools | FNMA PL CB4755 | 5%37 | 3140QQH99 | 5.00% | 4.93% | 9/1/2037 | 486,000.00 | - | 326,837.01 | 100.64 |
| Mortgage Pools | FNMA PL CB4510 | 4.5%37 | 3140QQAL9 | 4.50% | 4.56% | 8/1/2037 | 483,000.00 | - | 326,011.45 | 99.38 |
| Mortgage Pools | FNMA PL CB4526 | 5%37 | 3140QQA47 | 5.00% | 4.93% | 9/1/2037 | 442,735.00 | - | 306,762.70 | 100.69 |
| Mortgage Pools | FNMA PL CB4508 | 4.5%37 | 3140QQA44 | 4.50% | 4.54% | 8/1/2037 | 448,000.00 | - | 304,689.90 | 99.57 |
| Mortgage Pools | FNMA PL MA2832 | 3%36 | 31418CEE0 | 3.00% | 3.63% | 12/1/2036 | 1,662,000.00 | - | 295,666.95 | 93.64 |
| Mortgage Pools | FNMA PL CB4757 | 5%37 | 3140QQJB2 | 5.00% | 4.89% | 9/1/2037 | 457,000.00 | - | 290,477.71 | 101.12 |
| Mortgage Pools | FNMA PL CB4523 | 5%37 | 3140QQA28 | 5.00% | 4.85% | 8/1/2037 | 385,141.00 | - | 283,861.89 | 101.44 |
| Mortgage Pools | FNMA PL MA3060 | 3%32 | 31418CMJ0 | 3.00% | 3.49% | 7/1/2032 | 2,178,000.00 | - | 270,316.51 | 96.52 |
| Mortgage Pools | FNMA PL MA0919 | 3.5%31 | 31418AAV0 | 3.50% | 3.75% | 12/1/2031 | 5,269,000.00 | - | 267,884.27 | 98.35 |
| Mortgage Pools | FNMA PL CB4759 | 5%37 | 3140QQJD8 | 5.00% | 4.93% | 9/1/2037 | 315,000.00 | - | 192,954.45 | 100.69 |
| Mortgage Pools | FHLMC SB0032 | 3.5%32 | 3132CWA95 | 3.50% | 3.61% | 9/1/2032 | 3,799,000.00 | - | 184,514.60 | 99.22 |
| Mortgage Pools | FNMA PL CB4758 | 5%37 | 3140QQJC0 | 5.00% | 4.92% | 9/1/2037 | 312,000.00 | - | 181,734.56 | 100.74 |
| Mortgage Pools | FNMA PL CB4756 | 5%37 | 3140QQJA4 | 5.00% | 4.85% | 9/1/2037 | 271,000.00 | - | 171,624.26 | 101.44 |
| Mortgage Pools | FNMA PL CB4990 | 4.5%37 | 3140QQRL1 | 4.50% | 4.54% | 11/1/2037 | 240,312.00 | - | 159,442.17 | 99.57 |
| Mortgage Pools | FNMA PL CB4524 | 5%37 | 3140QQA21 | 5.00% | 4.88% | 8/1/2037 | 165,000.00 | - | 131,254.46 | 101.11 |
| Mortgage Pools | FNMA PL CB5005 | 5%37 | 3140QQR31 | 5.00% | 4.86% | 10/1/2037 | 188,000.00 | - | 129,094.50 | 101.36 |
| Mortgage Pools | FNMA PL CB4995 | 4.5%37 | 3140QQRR8 | 4.50% | 4.47% | 10/1/2037 | 185,273.00 | - | 125,122.30 | 100.30 |
| Mortgage Pools | FHLMC G18659 | 3%32 | 3128MMWV1 | 3.00% | 3.37% | 9/1/2032 | 744,000.00 | - | 100,682.15 | 97.28 |
| Mortgage Pools | FNMA PL CB4525 | 5%37 | 3140QQA39 | 5.00% | 4.92% | 8/1/2037 | 149,498.00 | - | 75,389.98 | 100.74 |
| Mortgage Pools | FNMA PL CB4991 | 4.5%37 | 3140QQRM9 | 4.50% | 4.54% | 10/1/2037 | 125,049.00 | - | 74,251.55 | 99.57 |
| Total Count: | | | 34 | 3.26% | 3.72% | | 47,816,058.00 | - | 14,893,661.66 | |

| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price |
|-----------------|---------------------------|-----------|-------------|-------------------|---------------|-------------------------|--------------------|---------------------|-------------------|
| U.S. Treasuries | US TREASUR NT 4.5%07/26 | 91282CHM6 | 4.50% | 4.21% | 7/15/2026 | 1,100,000.00 | - | 1,106,875.00 | 100.63 |
| U.S. Treasuries | US TREASUR NT 4.375%08/26 | 91282CHU8 | 4.38% | 4.14% | 8/15/2026 | 9,070,000.00 | - | 9,116,766.73 | 100.52 |
| U.S. Treasuries | US TREASUR NT 4.625%09/26 | 91282CHY0 | 4.63% | 4.22% | 9/15/2026 | 7,540,000.00 | - | 7,610,687.50 | 100.94 |
| U.S. Treasuries | US TREASUR NT 4.625%10/26 | 91282CJC6 | 4.63% | 4.21% | 10/15/2026 | 6,370,000.00 | - | 6,432,704.37 | 100.98 |
| U.S. Treasuries | US TREASUR NT 4.625%11/26 | 91282CJK8 | 4.63% | 4.20% | 11/15/2026 | 4,715,000.00 | (5,510.67) | 4,763,623.44 | 101.03 |
| U.S. Treasuries | US TREASUR NT 4.375%12/26 | 91282CJP7 | 4.38% | 4.09% | 12/15/2026 | 6,580,000.00 | (11,270.98) | 6,626,265.30 | 100.70 |
| U.S. Treasuries | US TREASUR NT 4.125%02/27 | 91282CKA8 | 4.13% | 3.99% | 2/15/2027 | 15,140,000.00 | - | 15,194,408.62 | 100.36 |
| U.S. Treasuries | US TREASUR NT 4.5%05/27 | 91282CKR1 | 4.50% | 4.09% | 5/15/2027 | 20,050,000.00 | - | 20,288,093.75 | 101.19 |
| U.S. Treasuries | US TREASUR NT 4.625%06/27 | 91282CKV2 | 4.63% | 4.11% | 6/15/2027 | 8,000,000.00 | (10,342.43) | 8,122,500.00 | 101.53 |
| U.S. Treasuries | US TREASUR NT 4.375%07/27 | 91282CKZ3 | 4.38% | 4.03% | 7/15/2027 | 19,015,000.00 | (23,096.02) | 19,211,092.19 | 101.03 |
| U.S. Treasuries | US TREASUR NT 4.375%07/26 | 91282CLB5 | 4.38% | 4.14% | 7/31/2026 | 60,515,000.00 | (31,793.42) | 60,817,575.00 | 100.50 |

Treasury Report - continued



OPERATING ASSETS (BLACKROCK/SCHWAB) - HOLDINGS DETAIL
March 31, 2025

| Asset Class | Issuer | Cusip | Coupon Rate | Yield to Maturity | Maturity Date | Ending Par Value/Shares | Amortization Value | Ending Market Value | Ending Unit Price |
|-----------------|--------------------------|-----------|-------------|-------------------|---------------|-------------------------|--------------------|---------------------|-------------------|
| U.S. Treasuries | US TREASUR NT 4%07/29 | 91282CLC3 | 4.00% | 3.95% | 7/31/2029 | 1,500,000.00 | (1,415.31) | 1,503,750.00 | 100.25 |
| U.S. Treasuries | US TREASUR NT 3.5%09/29 | 91282CLN9 | 3.50% | 3.87% | 9/30/2029 | 2,000,000.00 | - | 1,963,750.00 | 98.19 |
| U.S. Treasuries | US TREASU NT 3.875%10/27 | 91282CLQ2 | 3.88% | 3.89% | 10/15/2027 | 2,000,000.00 | - | 1,999,062.40 | 99.95 |
| Total Count: | | | 14 | 4.39% | 4.11% | 163,595,000.00 | (83,428.83) | 164,757,154.30 | |

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.
Some securities did not have yields provided by Schwab. Yields in these cases were sourced from Blackrock. Data source is available upon request.

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.

Treasury Report - continued

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

March 31, 2025



| Asset Class | Name | Ticker/Symbol | Prior Month End | Ending Market Value |
|-----------------------------|--|---------------|------------------|---------------------|
| Cash | Schwab Bank Sweep | SchwabCash | \$ 128,544.46 | \$ 137,878.14 |
| Alternative Private Debt | Thorofare Asset Based Lending Fund V Lp | 88599T108 | \$ 827,308.43 | \$ 842,609.24 |
| Diversified Emerging Mkts | iShares MSCI Emerging Markets ex-China ETF | EMXC | \$ 979,023.29 | \$ 988,171.36 |
| Japan Stock | JPMorgan BetaBuilders Japan ETF | BBJP | \$ 793,832.52 | \$ 795,959.62 |
| Foreign Large Growth | iShares MSCI EAFE Growth ETF | EFG | \$ 818,422.62 | \$ 795,743.92 |
| Foreign Large Growth | Vanguard Intl Dividend Appreciation | VIGI | \$ 746,644.00 | \$ 745,412.68 |
| Foreign Large Value | iShares MSCI EAFE Value | EFV | \$ 1,435,350.77 | \$ 1,476,432.36 |
| Infrastructure | iShares US Infrastructure ETF | IFRA | \$ 698,001.30 | \$ 675,373.95 |
| Intermediate Core-Plus Bond | iShares Core Total USD Bond Market | IUSB | \$ 1,285,195.00 | \$ 1,280,471.04 |
| Intermediate Core-Plus Bond | Fidelity Total Bond | FTBFX | \$ 18,596.10 | \$ 18,567.20 |
| Intermediate Core-Plus Bond | Fidelity Total Bond ETF | FBND | \$ 6,374,231.69 | \$ 6,363,417.79 |
| Large Blend | Schwab S&P 500 Index | SWPPX | \$ 2,997,818.93 | \$ 2,828,890.84 |
| Large Blend | iShares MSCI USA Quality Factor ETF | QUAL | \$ 1,503,461.04 | \$ 1,418,257.45 |
| Large Blend | iShares US Equity Factor Rotation Active ETF | DYNF | \$ 879,033.03 | \$ 825,123.35 |
| Large Blend | iShares Core S&P 500 | IVV | \$ 670,589.72 | \$ 633,064.19 |
| Large Growth | iShares S&P 500 Growth ETF | IVW | \$ 737,910.29 | \$ 677,858.26 |
| Large Value | iShares S&P 500 Value ETF | IVE | \$ 720,779.84 | \$ 699,327.76 |
| Multisector Bond | PIMCO Income Fund Instl | PIMIX | \$ 4,915,917.83 | \$ 4,927,371.52 |
| Technology | Vanguard Information Technology | VGT | \$ 505,058.05 | \$ 458,312.08 |
| Ultrashort Bond | Janus Henderson AAA CLO Fund | JAAA | \$ 764,260.92 | \$ 761,258.52 |
| | Totals | | \$ 27,799,979.83 | \$ 27,349,501.27 |

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, 2025



| Asset Class | Name | Ticker/Symbol | Prior Month End | Ending Market Value |
|-----------------------------|--|---------------|------------------|---------------------|
| Cash | Schwab Bank Sweep | SchwabCash | \$ 50,690.56 | \$ 52,472.97 |
| Alternative Private Debt | Thorofare Asset Based Lending Fund V Lp | 88599T108 | \$ 344,160.30 | \$ 350,525.50 |
| Diversified Emerging Mkts | iShares MSCI Emerging Markets ex-China ETF | EMXC | \$ 563,492.47 | \$ 568,757.79 |
| Japan Stock | JPMorgan BetaBuilders Japan ETF | BBJP | \$ 456,026.55 | \$ 457,248.48 |
| Foreign Large Growth | Vanguard Intl Dividend Appreciation | VIGI | \$ 852,300.86 | \$ 850,895.28 |
| Foreign Large Value | iShares MSCI EAFE Value | EFV | \$ 816,608.22 | \$ 839,980.60 |
| Infrastructure | iShares US Infrastructure ETF | IFRA | \$ 391,126.39 | \$ 380,676.31 |
| Intermediate Core-Plus Bond | iShares Core Total USD Bond Market | IUSB | \$ 473,831.25 | \$ 472,089.60 |
| Intermediate Core-Plus Bond | Fidelity Total Bond | FTBFX | \$ 5,648.09 | \$ 5,639.36 |
| Intermediate Core-Plus Bond | Fidelity Total Bond ETF | FBND | \$ 2,349,340.72 | \$ 2,345,355.06 |
| Large Blend | iShares US Equity Factor Rotation Active ETF | DYNF | \$ 483,629.74 | \$ 453,969.50 |
| Large Blend | iShares Core S&P 500 | IVV | \$ 908,496.90 | \$ 857,658.37 |
| Large Blend | Schwab S&P 500 Index | SWPPX | \$ 1,137,127.34 | \$ 1,073,049.84 |
| Large Blend | iShares MSCI USA Quality Factor ETF | QUAL | \$ 830,536.46 | \$ 783,468.62 |
| Large Growth | iShares S&P 500 Growth ETF | IVW | \$ 403,148.54 | \$ 370,339.84 |
| Large Value | iShares S&P 500 Value ETF | IVE | \$ 482,106.71 | \$ 467,758.10 |
| Multisector Bond | PIMCO Income Fund Instl | PIMIX | \$ 1,720,184.86 | \$ 1,724,192.81 |
| Technology | Vanguard Information Technology | VGIT | \$ 389,078.19 | \$ 353,066.82 |
| Ultrashort Bond | Janus Henderson AAA CLO Fund | JAAA | \$ 282,143.22 | \$ 281,034.82 |
| | Totals | | \$ 12,939,677.37 | \$ 12,688,179.67 |

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

Conclusion

The City Council has provided fiscal policy direction that has laid the foundation for the 2024/2025 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)

| | | 2020/21 | | 2021/22 | | 2022/23 | | 2023/24 | | 2024/2025 | | | | | | |
|---|----|--------------|----|--------------|----|--------------|----|--------------|----|--------------|----------|--------------|----------|-----------|----|--------------|
| | | Audited | | Audited | | Audited | | Audited | | Adopted | Adjusted | Proposed | Proposed | | | |
| | | Actuals | | Actuals | | Actuals | | Actuals | | Budget | Budget | Adjustments | Budget | | | |
| Revenues | \$ | 128,044,517 | \$ | 135,371,657 | \$ | 146,743,017 | \$ | 151,466,541 | \$ | 149,082,850 | \$ | 156,907,529 | \$ | 770,312 | \$ | 157,677,841 |
| Expenditures | | 100,324,532 | | 111,341,793 | | 118,017,538 | | 128,062,185 | | 131,676,400 | | 144,174,615 | | (262,415) | | 143,912,200 |
| Revenues over (under) expenditures | | 27,719,985 | | 24,029,864 | | 28,725,479 | | 23,404,356 | | 17,406,450 | | 12,732,914 | | 1,032,727 | | 13,765,641 |
| Other sources & uses: | | | | | | | | | | | | | | | | |
| Operating transfers in | | 10,455,858 | | 12,073,139 | | 11,585,264 | | 11,566,054 | | 12,422,520 | | 12,944,248 | | 59,809 | | 13,004,057 |
| Operating transfers out | | (27,553,964) | | (26,313,909) | | (26,336,232) | | (43,805,438) | | (28,333,200) | | (39,903,449) | | (30,000) | | (39,933,449) |
| Total other sources & uses | | (17,098,107) | | (14,240,770) | | (14,750,968) | | (32,239,384) | | (15,910,680) | | (26,959,201) | | 29,809 | | (26,929,392) |
| Revenues & other sources over (under) expenditures and other uses | | 10,621,878 | | 9,789,094 | | 13,974,511 | | (8,835,028) | | 1,495,770 | | (14,226,287) | | 1,062,536 | | (13,163,751) |
| Fund balance, beginning of year | | 38,692,079 | | 47,728,351 | | 57,517,445 | | 72,639,194 | | 61,055,857 | | 64,798,697 | | (0) | | 64,798,697 |
| Fund Balance Adjustment | | | | | | 1,147,238 | | 994,531 | | | | | | | | |
| GASB 31 Adjustment | | 41,009 | | | | | | | | | | | | | | |
| Fund balance, end of year | \$ | 49,354,966 | \$ | 57,517,445 | \$ | 72,639,194 | \$ | 64,798,697 | \$ | 62,551,627 | \$ | 50,572,410 | \$ | 1,062,536 | \$ | 51,634,946 |
| FUND BALANCE | | | | | | | | | | | | | | | | |
| Reserved | | | | | | | | | | | | | | | | |
| Inventories | \$ | 253,532 | \$ | 375,878 | \$ | 407,053 | \$ | 512,764 | \$ | 375,878 | \$ | 407,053 | \$ | 105,711 | \$ | 512,764 |
| Jr. Lien Bonds | | 2,500,000 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| Total reserved | | 2,753,532 | | 375,878 | | 407,053 | | 512,764 | | 375,878 | | 407,053 | | 105,711 | | 512,764 |
| Designated | | | | | | | | | | | | | | | | |
| Economic Uncertainty | | 8,514,643 | | 9,469,586 | | 0 | | 0 | | 0 | | 0 | | | | 0 |
| CALPERS UAL Forecasted Increases | | 0 | | 0 | | 0 | | 0 | | 2,357,937 | | 0 | | | | 0 |
| PERS Rate Stability | | 5,869,393 | | 10,886,393 | | 10,694,317 | | 12,204,822 | | 10,886,393 | | 10,694,317 | | 956,825 | | 11,651,142 |
| Annual Shelter JPA | | 0 | | 0 | | 0 | | 800,000 | | 0 | | 582,570 | | | | 582,570 |
| Operating Contingencies | | 0 | | 0 | | 0 | | 3,000,000 | | 0 | | 3,000,000 | | | | 3,000,000 |
| Future projects and reserves | | 0 | | 0 | | 0 | | 750,000 | | 0 | | 0 | | | | 0 |
| Unappropriated | | 16,333,398 | | 20,280,588 | | 38,595,914 | | 14,443,275 | | 15,385,254 | | 0 | | | | 0 |
| | \$ | 33,470,966 | \$ | 41,012,445 | \$ | 49,697,284 | \$ | 31,710,861 | \$ | 29,005,462 | \$ | 14,683,940 | \$ | 1,062,536 | \$ | 15,746,476 |
| Total available for contingencies | \$ | 15,884,000 | \$ | 16,505,000 | \$ | 22,941,910 | \$ | 33,087,836 | \$ | 33,546,165 | \$ | 35,888,470 | | | \$ | 35,888,470 |

Other Funds - Unreserved Fund Balances

Fiscal Year 2024/2025

| | Unaudited Fund Balance July 1, 2024 | Budget | | | | | Net Proposed Adjustments | Estimated Fund Balance June 30, 2025 | |
|-------------------------------------|---|---------------|---------------|-----------------|----------------|---------------|--------------------------------|--|--|
| | | Revenues | Transfers In | Expenditures | Transfers Out | Available | | | |
| | | | | | | | | | |
| Other General Funds: | | | | | | | | | |
| 102 City Technology | \$ 3,508,359 | \$ - | \$ 7,315,290 | \$ (10,678,904) | \$ - | \$ 144,745 | | \$ 144,745 | |
| 103 Facility Maintenance | 11,177 | 0 | 9,823,832 | (9,777,120) | 0 | 57,889 | | 57,889 | |
| 104 Office of Emergency Services | 1,291,877 | 0 | 0 | (157,274) | 0 | 1,134,603 | | 1,134,603 | |
| 105 KFON | 1,832,888 | 250,000 | 0 | (250,000) | 0 | 1,832,888 | | 1,832,888 | |
| 106 Self Insurance | 3,872,719 | 10,007,050 | 4,000,000 | (14,125,992) | 0 | 3,753,777 | | 6,190,739 | |
| 107 Retirees Medical Benefits | 2,395,853 | 260,000 | 2,600,000 | (2,863,380) | 0 | 2,392,473 | | 2,392,473 | |
| 108 Supplemental Retirement | 32,517 | 0 | 840,620 | (35,000) | 0 | 838,137 | | 32,517 | |
| 110 General Fund Operating Projects | 1,292,256 | 3,900 | 1,884,680 | (3,021,306) | (98,818) | 60,712 | | 67,622 | |
| 115 Lease-Fire | 15,898 | 5,655,483 | 0 | 0 | (5,671,379) | 2 | | 2 | |
| 125 Storm Water Compliance | 578,674 | 304,500 | 0 | (319,844) | 0 | 563,330 | | 563,330 | |
| Total Other General Funds | \$ 14,832,218 | \$ 16,480,933 | \$ 26,464,422 | \$ (41,228,820) | \$ (5,770,197) | \$ 10,778,556 | \$ 1,638,252 | \$ 12,416,808 | |
| Special Revenue Funds: | | | | | | | | | |
| 201 Muni Svcs Fiscal Impact Fee | \$ 24,640,404 | \$ 1,250,000 | \$ - | \$ - | \$ (1,290,590) | \$ 24,599,814 | | \$ 24,599,814 | |
| 221 Federal Seizure Treasury | 165,661 | 0 | 0 | (75,000) | 0 | 90,661 | | 90,661 | |
| 222 Crime Prev Asset Seizure | 45,734 | 10,000 | 0 | (33,300) | 0 | 22,434 | | 22,434 | |
| 223 Federal Asset Seizure | 12,011,232 | 3,050,000 | 0 | (6,574,517) | 0 | 8,486,715 | | 8,486,715 | |
| 224 State Asset Seizure | 580,422 | 78,000 | 0 | (71,626) | 0 | 586,796 | | 586,796 | |
| 225 PD Traffic Safety | 2,927,454 | 400,000 | 0 | (343,251) | 0 | 2,984,203 | | 2,984,203 | |
| 226 Opioid Settlement | 415,697 | 630,337 | 0 | (898,088) | 0 | 147,946 | | 147,946 | |
| 241 Air Quality Mgmt District | 985,492 | 304,000 | 0 | (628,340) | (12,090) | 649,062 | | 649,062 | |
| 243 Traffic Safety | 79,510 | 45,000 | 0 | (45,020) | 0 | 79,490 | | 79,490 | |
| 244 Prop 1B | 141,441 | 0 | 0 | 0 | 0 | 141,441 | | 141,441 | |
| 245 Measure I Reimb 2010-2040 | (10,579,721) | 24,415,625 | 0 | (13,761,705) | 0 | 74,199 | | 74,199 | |
| 246 Measure I Local 2010-2040 | 17,289,968 | 5,618,200 | 0 | (21,730,348) | (450,220) | 727,600 | | 1,166,415 | |
| 281 Gas Tax (State) | 2,179,297 | 6,042,980 | 0 | (7,252,522) | (385,440) | 584,315 | | 584,315 | |
| 282 Solid Waste Mitigation | 6,633,933 | 3,000,000 | 0 | (5,403,326) | (320,230) | 3,910,377 | | 3,910,377 | |
| 283 Road Maintenance & Rehab | 6,622,575 | 5,129,440 | 0 | (11,298,628) | 0 | 453,387 | | 453,387 | |
| 301 Grants | (7,758,509) | 75,359,654 | 0 | (67,542,655) | (58,490) | 0 | | 29,070 | |
| 302 ARPA 2021 | 19,827,902 | 12,449,657 | 0 | (19,827,902) | 0 | 12,449,657 | | 0 | |
| 303 TDA/Article 3 | (74,076) | 634,068 | 0 | (559,992) | 0 | 0 | | 2,657 | |
| 304 ARPA - County | (707,359) | 2,001,676 | 0 | (1,294,317) | 0 | 0 | | 0 | |
| 321 Fed Law Enf Block Grant | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| 322 State COPS AB 3229 | 1,107,155 | 300,000 | 0 | (497,874) | 0 | 909,281 | 345,000 | 1,254,281 | |

Other Funds - Unreserved Fund Balances

Fiscal Year 2024/2025

| | Unaudited Fund Balance July 1, 2024 | Budget | | | | | Net Proposed Adjustments | Estimated Fund Balance June 30, 2025 | |
|---------------------------------|---|--------------|--------------|----------------|---------------|------------|--------------------------------|--|-----------|
| | | Revenues | Transfers In | Expenditures | Transfers Out | Available | | | |
| | | | | | | | | | |
| Special Revenue Funds: | | | | | | | | | |
| 362 CDBG | \$ (51,048) | \$ 4,830,992 | \$ - | \$ (4,308,093) | \$ (33,310) | \$ 438,541 | \$ - | \$ 438,541 | |
| 363 Home Program | 81,284 | 6,930,415 | 0 | (6,725,481) | 0 | 286,218 | | 286,218 | |
| 365 Down Pymt Assistance Prgm | 11,721 | 0 | 0 | 0 | 0 | 11,721 | | 11,721 | |
| 385 After School Program | (162,279) | 4,407,400 | 0 | (3,872,821) | (372,300) | 0 | | 0 | |
| 386 ASES ELO-P Grant | (989,465) | 14,914,350 | 0 | (13,552,585) | (372,300) | 0 | | 0 | |
| 387 ASES ELO-P TK Grant | 0 | 0 | 0 | 0 | 0 | 0 | | 0 | |
| 395 LMD #1 City Wide | 1,222,910 | 914,510 | 0 | (1,864,081) | (244,440) | 28,899 | | 28,899 | |
| 396 LMD #2 Village of Heritage | 924,168 | 2,584,930 | 2,174,140 | (5,114,816) | (499,720) | 68,702 | | 68,702 | |
| 397 LMD #3 Empire Center | 264,050 | 62,170 | 0 | (76,271) | (12,830) | 237,119 | | 237,119 | |
| 398 LMD #3 Hunter's Ridge | 2,267,714 | 797,960 | 107,140 | (1,340,789) | (161,950) | 1,670,075 | | 1,670,075 | |
| 399 LLMD #3 Hunter's Ridge | 74,619 | 35,140 | 0 | (34,620) | (7,000) | 68,139 | (146,028) | 68,139 | |
| 401 CFD #1 Southridge Village | 4,065,447 | 5,803,020 | 0 | (6,372,340) | (2,587,170) | 908,957 | | 762,929 | |
| 403 CFD #6-3A Bellgrove II | 461,513 | 229,460 | 0 | (188,282) | (55,650) | 447,041 | | 447,041 | |
| 404 CFD #6-2 N Morningside | 336,314 | 91,180 | 0 | (101,895) | (15,280) | 310,319 | | 310,319 | |
| 405 CFD #6-1 Stratham | 550,378 | 184,300 | 0 | (146,600) | (124,270) | 463,808 | | 463,808 | |
| 406 CFD #6 The Landings | 3,012,235 | 413,330 | 105,430 | (749,807) | (88,650) | 2,692,538 | | (27,702) | 2,664,836 |
| 407 CFD #7 Country Club Estates | 295,317 | 112,150 | 13,100 | (182,122) | (33,310) | 205,135 | | | 205,135 |
| 408 CFD #8 Presley | 627,561 | 72,590 | 106,600 | (520,492) | (57,150) | 229,109 | | 229,109 | |
| 409 CFD #9M Morningside | 69,625 | 231,701 | 0 | (177,314) | (123,490) | 522 | | 522 | |
| 410 CFD #10M Jurupa Industrial | 268,576 | 37,610 | 0 | (77,198) | (9,390) | 219,598 | | 219,598 | |
| 412 CFD #12 Sierra Lakes | 1,505,617 | 912,800 | 218,480 | (1,580,839) | (199,480) | 856,578 | 856,578 | | |
| 413 CFD #13M Summit Heights | 518,756 | 625,300 | 105,980 | (1,006,234) | (125,690) | 118,112 | 118,112 | | |
| 414 CFD #14M Sycamore Hills | 164,891 | 486,150 | 0 | (343,670) | (234,320) | 73,051 | 73,051 | | |
| 415 CFD #15M Silver Ridge | 207,649 | 293,510 | 0 | (167,533) | (220,880) | 112,746 | 112,746 | | |
| 416 CFD #16M Ventana Pointe | 90,573 | 43,030 | 0 | (43,977) | (36,730) | 52,896 | 52,896 | | |
| 418 CFD #18M Badiola Homes | 46,227 | 6,810 | 0 | (2,950) | (7,080) | 43,007 | 43,007 | | |
| 420 CFD #20M | 82,516 | 33,600 | 0 | (36,410) | (23,400) | 56,306 | 56,306 | | |
| 421 CFD #21M | 238,102 | 39,660 | 0 | (25,770) | (25,630) | 226,362 | 226,362 | | |
| 423 CFD #23M | 31,902 | 7,460 | 0 | (2,950) | (13,410) | 23,002 | 23,002 | | |
| 424 CFD #24M | 186,879 | 44,570 | 0 | (20,650) | (31,180) | 179,619 | 179,619 | | |
| 425 CFD #25M | 288,584 | 81,480 | 0 | (57,660) | (58,080) | 254,324 | 254,324 | | |
| 427 CFD #27M | (21,031) | 122,420 | 0 | (70,330) | (30,690) | 369 | 369 | | |
| 428 CFD #28M | 493,128 | 144,540 | 0 | (103,680) | (112,090) | 421,898 | 421,898 | | |
| 429 CFD #29M | 13,259 | 27,833 | 10,000 | (37,110) | (13,400) | 582 | 582 | | |

Other Funds - Unreserved Fund Balances

Fiscal Year 2024/2025

| | Budget | | | | | | | | | |
|------------------------------------|--------------|------------|--------------|--------------|---------------|------------|-------------|---------------|--|--|
| | Unaudited | | | | | | Net | Estimated | | |
| | Fund Balance | Revenues | Transfers In | Expenditures | Transfers Out | Available | Proposed | Fund Balance | | |
| | July 1, 2024 | | | | | | Adjustments | June 30, 2025 | | |
| Special Revenue Funds: | | | | | | | | | | |
| 430 CFD #30M | \$ 756,051 | \$ 234,170 | \$ - | \$ (139,808) | \$ (156,360) | \$ 694,053 | \$ - | \$ 694,053 | | |
| 431 CFD #31 Citrus Heights North | 777,604 | 480,630 | 0 | (289,923) | (187,300) | 781,011 | | 781,011 | | |
| 432 CFD #32M | 103,430 | 17,800 | 0 | (3,490) | (17,400) | 100,340 | | 100,340 | | |
| 433 CFD #33M Empire Lighting | 198,310 | 41,220 | 0 | (44,291) | (6,140) | 189,099 | | 189,099 | | |
| 434 CFD #34 Empire Detention Basin | 271,865 | 21,140 | 0 | (14,154) | (4,580) | 274,271 | | 274,271 | | |
| 435 CFD #35M | 1,178,538 | 533,930 | 0 | (889,289) | (166,170) | 657,009 | (64,201) | 592,808 | | |
| 436 CFD #36M | 40,803 | 22,010 | 0 | (28,790) | (18,190) | 15,833 | | 15,833 | | |
| 437 CFD #37 Montelago | 214,362 | 87,000 | 0 | (200,253) | (45,010) | 56,099 | | 56,099 | | |
| 438 CFD #38M | 866,175 | 176,810 | 0 | (80,489) | (114,980) | 847,516 | | 847,516 | | |
| 439 CFD #39M | 40,573 | 21,360 | 0 | (33,120) | (15,310) | 13,503 | | 13,503 | | |
| 440 CFD #40M | 73,770 | 10,530 | 0 | (980) | (7,530) | 75,790 | | 75,790 | | |
| 441 CFD #41M | 119,314 | 15,070 | 0 | (12,320) | (7,480) | 114,584 | | 114,584 | | |
| 442 CFD #42M | 261,698 | 43,710 | 0 | (105,680) | (4,350) | 195,378 | | 195,378 | | |
| 444 CFD #44M | 29,411 | 8,910 | 0 | (7,750) | (5,570) | 25,001 | | 25,001 | | |
| 445 CFD #45M | 345,360 | 99,960 | 0 | (87,537) | (52,740) | 305,043 | | 305,043 | | |
| 446 CFD #46M | 309,114 | 48,440 | 0 | (40,610) | (21,000) | 295,944 | | 295,944 | | |
| 447 CFD #47M | 6,340 | 11,460 | 0 | (15,790) | (990) | 1,020 | | 1,020 | | |
| 448 CFD #48M | 422,249 | 74,400 | 0 | (61,024) | (26,050) | 409,575 | | 409,575 | | |
| 449 CFD #49M | 30,853 | 12,750 | 0 | (13,830) | (4,150) | 25,623 | | 25,623 | | |
| 450 CFD #50M | 82,771 | 35,520 | 0 | (29,740) | (27,850) | 60,701 | | 60,701 | | |
| 451 CFD #51M | 101,418 | 65,810 | 0 | (82,880) | (35,630) | 48,718 | | 48,718 | | |
| 453 CFD #53M | 79,325 | 8,820 | 0 | (4,710) | (4,850) | 78,585 | | 78,585 | | |
| 454 CFD #54M | 46,874 | 24,960 | 0 | (40,650) | (13,060) | 18,124 | | 18,124 | | |
| 455 CFD #55M | 57,998 | 7,110 | 0 | (5,670) | (2,930) | 56,508 | | 56,508 | | |
| 456 CFD #56M | 121,456 | 26,040 | 0 | (440) | (25,270) | 121,786 | | 121,786 | | |
| 457 CFD #57M | 61,268 | 14,960 | 0 | (17,160) | (5,750) | 53,318 | | 53,318 | | |
| 458 CFD #58M | 16,928 | 4,410 | 0 | (550) | (120) | 20,668 | | 20,668 | | |
| 459 CFD #59M | 10,633 | 2,400 | 0 | (2,280) | (40) | 10,713 | | 10,713 | | |
| 460 CFD #60M | 81,978 | 12,560 | 0 | (10,210) | (5,290) | 79,038 | | 79,038 | | |
| 461 CFD #61M | 378,410 | 54,870 | 0 | (28,100) | (28,100) | 377,080 | | 377,080 | | |
| 462 CFD #62M | 48,501 | 5,580 | 0 | (2,170) | (160) | 51,751 | | 51,751 | | |
| 463 CFD #63M | 571,134 | 54,780 | 0 | (36,690) | (1,590) | 587,634 | | 587,634 | | |
| 464 CFD #64M | 77,583 | 4,920 | 0 | 0 | 0 | 82,503 | | 82,503 | | |
| 465 CFD #65M | 196,589 | 19,900 | 0 | (12,700) | (10,270) | 193,519 | | 193,519 | | |

Other Funds - Unreserved Fund Balances

Fiscal Year 2024/2025

| | Unaudited Fund Balance July 1, 2024 | Budget | | | | | Net Proposed Adjustments | Estimated Fund Balance June 30, 2025 | |
|-----------------------------------|---|-----------|--------------|--------------|---------------|------------|--------------------------------|--|--|
| | | Revenues | Transfers In | Expenditures | Transfers Out | Available | | | |
| | | | | | | | | | |
| Special Revenue Funds: | | | | | | | | | |
| 467 CFD #67M | \$ 189,693 | \$ 42,180 | \$ - | \$ (26,620) | \$ (23,820) | \$ 181,433 | \$ - | \$ 181,433 | |
| 468 CFD #68M | 143,022 | 24,610 | 0 | (17,030) | (12,090) | 138,512 | | 138,512 | |
| 469 CFD #69M | 636,405 | 164,440 | 0 | (211,753) | (98,670) | 490,422 | | 490,422 | |
| 470 CFD #70M Avellino | 219,484 | 78,080 | 0 | (55,663) | (37,730) | 204,171 | | 204,171 | |
| 471 CFD #71M Sierra Crest | 387,355 | 117,110 | 0 | (119,437) | (44,370) | 340,658 | | 340,658 | |
| 472 CFD #72M | 29,232 | 10,740 | 0 | (8,950) | (5,910) | 25,112 | | 25,112 | |
| 473 CFD #73M | 280,446 | 65,720 | 0 | (32,431) | (36,140) | 277,595 | | 277,595 | |
| 474 CFD #74M | 499,670 | 84,850 | 0 | (41,327) | (900) | 542,293 | | 542,293 | |
| 475 CFD #75M | 55,841 | 14,360 | 0 | (7,970) | (8,260) | 53,971 | | 53,971 | |
| 476 CFD #76M | 81,288 | 33,540 | 0 | (49,308) | (14,730) | 50,790 | | 50,790 | |
| 477 CFD #77M | 49,071 | 12,900 | 0 | (8,480) | (6,270) | 47,221 | | 47,221 | |
| 478 CFD #78M | 251,128 | 69,880 | 0 | (33,329) | (53,170) | 234,509 | | 234,509 | |
| 479 CFD #79M | 181,026 | 21,500 | 0 | (340) | (20) | 202,166 | | 202,166 | |
| 480 CFD #80M | 455,451 | 212,440 | 0 | (191,256) | (120,090) | 356,545 | | 356,545 | |
| 481 CFD #81M | 92,249 | 109,200 | 0 | (109,157) | (53,920) | 38,372 | | 38,372 | |
| 482 CFD #82M | 173,980 | 28,650 | 0 | 0 | 0 | 202,630 | | 202,630 | |
| 483 CFD #83M | 195,217 | 61,970 | 0 | (38,552) | (29,650) | 188,985 | | 188,985 | |
| 484 CFD #84M | 41,445 | 19,500 | 0 | (9,950) | (9,490) | 41,505 | | 41,505 | |
| 485 CFD #85 THE MEADOWS | 922,459 | 419,280 | 0 | (333,652) | (124,380) | 883,707 | | 883,707 | |
| 486 CFD #86 ETIWANDA RIDGE | 182,184 | 63,750 | 0 | (67,577) | (31,650) | 146,707 | | 146,707 | |
| 487 CFD #87 El Paseo | 214,032 | 73,560 | 0 | (27,989) | (59,090) | 200,513 | | 200,513 | |
| 488 CFD #88 SIERRA CREST II | 282,247 | 113,670 | 0 | (62,970) | (39,260) | 293,687 | | 293,687 | |
| 489 CFD #89 BELROSE | 232,393 | 61,100 | 0 | (29,745) | (28,990) | 234,758 | | 234,758 | |
| 490 CFD #90 SUMMIT @ ROSENA PH I | 1,348,086 | 353,040 | 0 | (297,531) | (114,190) | 1,289,405 | | 1,289,405 | |
| 491 CFD #91M | 30,254 | 6,080 | 0 | 0 | 0 | 36,334 | | 36,334 | |
| 492 CFD #92M | 79,109 | 16,720 | 0 | (11,020) | (5,140) | 79,669 | | 79,669 | |
| 493 CFD #93M | 52,721 | 11,250 | 0 | (20,040) | (4,100) | 39,831 | | 39,831 | |
| 494 CFD #94M | 9,116 | 2,100 | 0 | 0 | (1,620) | 9,596 | | 9,596 | |
| 495 CFD #95 SUMMIT @ ROSENA PH II | 445,969 | 162,700 | 0 | (239,329) | (27,760) | 341,580 | | 341,580 | |
| 496 CFD #96M Tr. 19957 | 42,361 | 11,110 | 0 | (6,420) | 0 | 47,051 | | 47,051 | |
| 497 CFD #97M | 23,004 | 5,200 | 0 | 0 | (3,520) | 24,684 | | 24,684 | |
| 498 CFD #98M | 22,199 | 6,030 | 0 | 0 | 0 | 28,229 | | 28,229 | |

Other Funds - Unreserved Fund Balances

Fiscal Year 2024/2025

| | Unaudited Fund Balance July 1, 2024 | Budget | | | | | | Net Proposed Adjustments | Estimated Fund Balance June 30, 2025 |
|----------------------------------|---|----------------|--------------|------------------|-----------------|---------------|----------------------|--------------------------------|--|
| | | Revenues | Transfers In | Expenditures | Transfers Out | Available | | | |
| | | | | | | | | | |
| Special Revenue Funds: | | | | | | | | | |
| 500 CFD #100M | \$ 191,692 | \$ 83,190 | \$ - | \$ (29,169) | \$ (160) | \$ 245,553 | \$ - | \$ 245,553 | |
| 501 CFD #101M | 29,263 | 8,110 | 0 | 0 | 0 | 37,373 | | 37,373 | |
| 502 CFD #102M | 18,813 | 5,010 | 0 | 0 | (1,620) | 22,203 | | 22,203 | |
| 503 CFD #103M Estrada | 16,035 | 4,500 | 0 | 0 | (1,350) | 19,185 | | 19,185 | |
| 504 CFD #104M | 38,637 | 13,780 | 0 | (5,820) | 0 | 46,597 | | 46,597 | |
| 505 CFD #105M | 96,367 | 46,180 | 0 | (21,819) | (26,260) | 94,468 | | 94,468 | |
| 506 CFD #106M | 208,608 | 92,090 | 0 | (23,472) | (36,000) | 241,226 | | 241,226 | |
| 507 CFD #107M | 46,387 | 15,670 | 0 | (7,430) | (28,910) | 25,717 | | 25,717 | |
| 509 CFD #109M | 398,271 | 45,610 | 0 | (199,900) | (128,760) | 115,221 | | 115,221 | |
| 510 CFD #510M | 12,776 | 17,420 | 0 | 0 | (4,870) | 25,326 | | 25,326 | |
| 511 CFD #111M | 38,715 | 72,470 | 0 | (10,210) | (53,500) | 47,475 | | 47,475 | |
| 512 CFD #112M | 37,955 | 343,280 | 0 | (210,179) | (137,730) | 33,326 | | 33,326 | |
| Total Special Revenue Funds | \$ 110,672,246 | \$ 191,769,518 | \$ 2,840,870 | \$ (211,652,684) | \$ (10,883,630) | \$ 82,746,320 | \$ (11,872,046) | \$ 70,874,274 | |
| Debt Service Funds: | | | | | | | | | |
| 580 General Debt Service | \$ 9,447 | \$ 1,125,300 | \$ 2,869,050 | \$ (3,994,350) | \$ - | \$ 9,447 | \$ - | \$ 9,447 | |
| Total Debt Service Funds | \$ 9,447 | \$ 1,125,300 | \$ 2,869,050 | \$ (3,994,350) | \$ - | \$ 9,447 | \$ - | \$ 9,447 | |
| Capital Project Funds: | | | | | | | | | |
| 601 Capital Reinvestment | \$ 43,938,501 | \$ 10,300,984 | \$ 7,131,676 | \$ (60,771,159) | \$ - | \$ 600,002 | \$ (252,479) (99) | \$ 347,523 | |
| 602 Capital Improvements | 7,677,865 | 4,782,516 | 13,903,875 | (26,364,157) | 0 | 99 | | 0 | |
| 603 Future Capital Projects | 9,426,013 | 0 | 0 | (344,883) | (151,420) | 8,929,710 | 34,921 | 8,929,710 | |
| 620 San Sevaine Flood Control | 2,600,304 | 805,800 | 0 | (9,049) | (8,320) | 3,388,735 | | 3,388,735 | |
| 621 Upper Etiwanda Flood Control | 47,845 | 0 | 0 | 0 | 0 | 47,845 | | 47,845 | |
| 622 Storm Drain | 22,471,309 | 3,555,000 | 0 | (12,047,490) | (98,460) | 13,880,359 | | 13,880,359 | |
| 623 Sewer Expansion | 1,539,860 | 2,500,000 | 0 | (2,910,621) | (19,280) | 1,109,959 | | 1,109,959 | |
| 630 Circulation Mitigation | 23,516,714 | 4,651,000 | 0 | (14,496,822) | (73,880) | 13,597,012 | | 13,631,933 | |
| 631 Fire Assessment | 742,012 | 260,000 | 0 | (423,922) | (281,570) | 296,520 | | 296,520 | |
| 632 General Government | 13,554,511 | 430,000 | 0 | (12,068,888) | 0 | 1,915,623 | | 1,915,623 | |
| 633 Landscape Medians | 2,552,973 | 650,000 | 0 | (2,343,210) | (11,720) | 848,043 | | 848,043 | |
| 634 Library Capital Improvement | 1,370,483 | 200,000 | 0 | (99,472) | (6,440) | 1,464,571 | | 99,472 | 1,564,043 |
| 635 Parks Development | 16,609,232 | 2,100,000 | 0 | (9,510,527) | (123,970) | 9,074,735 | | 253,250 | 9,327,985 |
| 636 Police Capital Facilities | 4,179,598 | 400,000 | 0 | (461,285) | (38,880) | 4,079,433 | | 4,079,433 | |
| 637 Underground Utilities | 851,587 | 0 | 0 | 0 | 0 | 851,587 | 851,587 | | |

Other Funds - Unreserved Fund Balances

Fiscal Year 2024/2025

| | Unaudited Fund Balance July 1, 2024 | Budget | | | | | Net Proposed Adjustments | Estimated Fund Balance June 30, 2025 | | |
|------------------------------------|---|----------------|---------------|------------------|-----------------|----------------|--------------------------------|--|--|--|
| | | Revenues | Transfers In | Expenditures | Transfers Out | Available | | | | |
| | | | | | | | | | | |
| Capital Project Funds: | | | | | | | | | | |
| 657 CFD #31 Citrus Heights North | \$ 3,032,010 | \$ - | \$ - | \$ - | \$ - | \$ 3,032,010 | | \$ 3,032,010 | | |
| 658 CFD #31 | 7,491 | 0 | 0 | 0 | 0 | 7,491 | | 7,491 | | |
| 659 CFD #70 Avellino | 1,197 | 0 | 0 | 0 | 0 | 1,197 | | 1,197 | | |
| 660 CFD #71 Sierra Crest | 2,686 | 0 | 0 | 0 | 0 | 2,686 | | 2,686 | | |
| 661 CFD #80 Bella Strada | 11,501 | 0 | 0 | 0 | 0 | 11,501 | | 11,501 | | |
| 663 CFD #74B Citrus/Summit | 184,859 | 0 | 0 | 0 | 0 | 184,859 | | 184,859 | | |
| 664 CFD #86 Etiwanda Ridge | 975,717 | 0 | 0 | 0 | 0 | 975,717 | | 975,717 | | |
| 665 CFD #85 The Meadows | 5,904 | 0 | 0 | 0 | 0 | 5,904 | | 5,904 | | |
| 666 CFD #88 Sierra Crest II | 98,635 | 0 | 0 | 0 | 0 | 98,635 | | 98,635 | | |
| 667 CFD #89 Belrose | 91,566 | 0 | 0 | 0 | 0 | 91,566 | | 91,566 | | |
| 668 CFD #90 Summit @ Rosena Ph I | 10,600,446 | 0 | 0 | 0 | (19,680) | 10,580,766 | | 10,580,766 | | |
| 669 CFD #95 Summit @ Rosena II | 5,938,090 | 0 | 0 | 0 | (80,498) | 5,857,592 | | 5,857,592 | | |
| 670 CFD #87 El Paseo | 972,593 | 0 | 0 | 0 | (97,130) | 875,463 | | 875,463 | | |
| 671 CFD #106 Mountain View | 100,406 | 0 | 0 | 0 | (75,070) | 25,336 | | 25,336 | | |
| 672 CFD #99 The Retreat | 3,358,852 | 0 | 0 | 0 | (28,300) | 3,330,552 | | 3,330,552 | | |
| 673 CFD #100 Victoria | 3,863,529 | 0 | 0 | 0 | (7,772) | 3,855,757 | | 3,855,757 | | |
| 674 CFD #111 Monterado | 7,186,664 | 0 | 0 | 0 | (1,910,560) | 5,276,104 | (14,600) | 5,261,504 | | |
| 675 CFD#107 Highland | 0 | 3,653,668 | 0 | (267,456) | (671,660) | 2,714,552 | (8,000) | 2,706,552 | | |
| 676 CFD#109 Narra Hills | 0 | 37,059,417 | 0 | (549,427) | (5,455,660) | 31,054,330 | (19,531,559) | 11,522,771 | | |
| 677 CFD #112 The Gardens Phase One | 0 | 30,989,616 | 0 | (1,593,227) | (553,645) | 28,842,744 | | 28,842,744 | | |
| Total Capital Project Funds | \$ 187,510,953 | \$ 102,338,001 | \$ 21,035,551 | \$ (144,261,595) | \$ (9,713,915) | \$ 156,908,995 | \$ (19,419,094) | \$ 137,489,901 | | |
| Enterprise Funds: | | | | | | | | | | |
| 701 Sewer Maintenance & Operations | \$ 10,913,811 | \$ 31,165,000 | \$ - | \$ (28,341,298) | \$ (2,266,640) | \$ 11,470,873 | \$ - | \$ 11,470,873 | | |
| 702 Sewer Capital Projects | 2,812,692 | 300,000 | 0 | (370,014) | (155,350) | 2,587,328 | | 2,587,328 | | |
| 703 Sewer Replacement | 8,260,896 | 1,000,000 | 146,210 | (8,568,274) | (107,170) | 731,662 | 705 | 732,367 | | |
| 710 Water Utility | 854,085 | 0 | 0 | 0 | 0 | 854,085 | | 854,085 | | |
| 720 Stage Red | 258,953 | 50,000 | 0 | (250,200) | 0 | 58,753 | - | 58,753 | | |
| Total Enterprise Funds | \$ 23,100,437 | \$ 32,515,000 | \$ 146,210 | \$ (37,529,786) | \$ (2,529,160) | \$ 15,702,701 | \$ 705 | \$ 15,703,406 | | |
| Internal Service Fund: | | | | | | | | | | |
| 751 FLEET OPERATIONS | \$ 19,109,563 | \$ 8,457,590 | \$ 2,606,600 | \$ (14,671,292) | \$ - | \$ 15,502,461 | \$ 22,666 | \$ 15,525,127 | | |
| Total Internal Service Funds | \$ 19,109,563 | \$ 8,457,590 | \$ 2,606,600 | \$ (14,671,292) | \$ - | \$ 15,502,461 | \$ 22,666 | \$ 15,525,127 | | |
| TOTAL ALL FUNDS | \$ 355,234,864 | \$ 352,686,342 | \$ 55,962,703 | \$ (453,338,527) | \$ (28,896,902) | \$ 281,648,480 | \$ (29,629,517) | \$ 252,018,963 | | |

Third Quarter Budget Status Report - 2024/2025

City of Fontana

May 27, 2025

General Fund - Recommended Adjustments

Fiscal Year 2024/2025

| Fund | Organization Project # | Dept | Organization/Project Description | Object | Object Description | Appropriations | Revenues | Transfers In | Transfers Out | FB Impact | Reason |
|--------------------------------|---------------------------|------------------------------|-------------------------------------|---------------------------|--------------------|----------------|----------|-----------------|------------------|-----------|---|
| 101 General Fund | | | | | | (262,415) | 770,312 | 59,809 | 30,000 | 1,062,536 | |
| Revenue Adjustments | | | | | | | | | | | |
| 10128000 | FN | Management Services | 5062 | Transaction Use Tax | | | 78,297 | | | 78,297 | Update revenue forecasts to reflect the passage of Measure T |
| 10128000 | FN | Management Services | 6310 | Interest - Investments | | | 956,825 | | | 956,825 | Update revenue forecasts to reflect receipts to date |
| 10130105 | DS | HomelessPrevent Center | 5317 | County - Special Proj | | (400,000) | | | | (400,000) | Defund revenue and record to Fund #301 for SB County Contribution File #25-0126, CC approved 3/25/25 |
| 10140100 | PD | Administrative Services | 6025 | Prohibited Call Fine | | (40,000) | | | | (40,000) | Decrease revenues for prohibited call fees realized |
| 10140200 | PD | Field Services-Admin | 6029 | System Report Fee | | | 2,000 | | | 2,000 | Increase revenues for vehicle repossession fees realized |
| 10140200 | PD | Field Services-Admin | 6475 | Reimb Exp - Police | | | 1,040 | | | 1,040 | Increase revenues for block party fees realized |
| 10140200 | PD | Field Services-Admin | 6900 | Operating Transfers In | | | | 59,809 | | 59,809 | Xfer from Fund #401 for Police services |
| 10140231 | PD | Patrol Units | 5390 | Misc Grant Reimb | | | 18,000 | | | 18,000 | Increase revenues for SART reimbursement |
| 10140231 | PD | Patrol Units | 6475 | Reimb Exp - Police | | | 2,000 | | | 2,000 | Increase revenues for misc events officer reimbursement |
| 10140493 | PD | Property | 6035 | Confiscated Firearms Fee | | | 3,000 | | | 3,000 | Increase revenues for confiscated firearm fees realized |
| Offsetting Adjustments | | | | | | | | | | | |
| 10137404 | PW&E | Land Development | 8116 | Plan Check | | (30,000) | | | | 30,000 | Decrease appropriations for WGMP NV5 review |
| 10137404 | PW&E | Land Development | 8790 | Operating Transfer Out | | | | | 30,000 | (30,000) | Xfer to Fund #125 for WGMP NV5 review |
| 10140492 | PD | Dispatch | 6480 | Miscellaneous Reimb | | | 149,150 | | | 149,150 | Increase revenues and appropriations for service agreement and battery backup |
| 10140492 | PD | Dispatch | 8030 | Equipment Maintenance | | 149,150 | | | | (149,150) | |
| New Requests (One-Time) | | | | | | | | | | | |
| 10128200 | FN | Accounting | 8130 | Other Professional Svcs | | 40,685 | | | | (40,685) | Increase appropriations for dta CFD analyst svcs |
| 10130105 | DS | HomelessPrevent Res & Care C | 8130 | Other Professional Svcs | | (500,000) | | | | 500,000 | Defund appropriations and record to Fund #301 for SB County Contribution File #25-0126, CC approved 3/25/25 |
| 10137202 | PW&E | Parks | 8130 | Other Professional Svcs | | 57,750 | | | | (57,750) | Increase appropriations for PE trail lighting replacement |
| 10140300 | PD | Special Operations-Admin | 8420 | Lease Expense - Principal | | 20,000 | | | | (20,000) | Increase appropriations for Metolink Transit Center surveyance systems File # 25-0088, CC approved 2/25/25 |

Third Quarter Budget Status Report - 2024/2025

City of Fontana

May 27, 2025

Other Funds - Recommended Adjustments

Fiscal Year 2024/2025

| Fund | Organization Project # | Dept | Organization/Project Description | Object | Object Description | Appropriations | Revenues | Transfers In | Transfers Out | FB Impact | Reason |
|--------------------------------------|---------------------------|------|-------------------------------------|--------|----------------------------|----------------|--------------|-----------------|------------------|--------------|---|
| 104 Office of Emergency Svcs | | | | | | 62,603 | 62,603 | - | - | - | |
| | 10420010 | AS | Office of Emergency Svcs | 6835 | Contribution From FFD | | 62,603 | | | 62,603 | } Contribution From Fire and increase appropriations for Line } Fire personnel and operating expenditures |
| | 20000002-104-A | AS | Line Fire 2024 | | Various Personnel Accounts | 30,494 | | | | (30,494) | |
| | 20000002-104-A | AS | Line Fire 2024 | | Various Operating Accounts | 32,109 | | | | (32,109) | |
| 106 Self-Insurance | | | | | | (2,405,271) | 31,691 | - | - | 2,436,962 | |
| | 10615001 | HR | Workers' Compensation | 6429 | Workers' Comp Charges | | 30,655 | | | 30,655 | Increase revenues for Workers Comp allocation |
| | 10615200 | HR | Risk Liability | 6428 | Risk Liability Charges | | 1,036 | | | 1,036 | Increase revenues for Risk Liability allocation |
| | 10615200 | HR | Risk Liability | 8026 | Settlement Claim | (2,405,271) | | | | 2,405,271 | Decrease appropriations to rightsize budget for FY24-25 settlements |
| 108 Supplemental Retirement | | | | | | 805,620 | - | - | - | (805,620) | |
| | 10815103 | HR | Supplemental Retirement | 7015 | PERS Retirement-F/T | 805,620 | | | | (805,620) | Increase appropriations for UAL pre-funding per fund balance policy |
| 110 GF Operating Projects | | | | | | (6,910) | - | - | - | 6,910 | |
| | 11040299 | PD | Special Operations Project | | Various Personnel Accounts | (6,910) | | | | 6,910 | POA contract negotiation correction |
| 125 Storm Water Compliance | | | | | | 30,000 | - | 30,000 | - | - | |
| | 12537401 | PW&E | Plan Check Engineering | 6900 | Operating Transfers In | | | 30,000 | | 30,000 | } Xfer from GF #101 and Increase appropriations for WGMP } NV5 review |
| | 12537401 | PW&E | Plan Check Engineering | 8130 | Other Professional Svcs | 30,000 | | | | (30,000) | |
| 246 Measure I 2010-2040 Local | | | | | | (438,815) | - | - | - | 438,815 | |
| | 37600002-246-A | PW&E | W Liberty Parkway/Miller TS | | Various C Overtime | (93,478) | | | | 93,478 | Project complete, return remaining funds to FB |
| | 37600023-246-A | PW&E | Fiber Optic / Heritage Cir & Sierra | | Various Personnel Accounts | (11,793) | | | | 11,793 | } Project complete, return remaining funds to FB |
| | 37600023-246-A | PW&E | Fiber Optic / Heritage Cir & Sierra | | Various Operating Accounts | (64,744) | | | | 64,744 | |
| | 37600024-246-A | PW&E | Kathy Binks Elem. Sch. SRTS TDA 21 | | Various Operating Accounts | (124,556) | | | | 124,556 | Project complete, return remaining funds to FB |
| | 37600042-246-A | PW&E | Westgate at Cherry and Victoria Ave | 8329 | Other Construction | (140,000) | | | | 140,000 | Defund Westgate Cherry Victoria project |
| | 37603310-246-A | PW&E | Valley/Oleander Traffic Signal | 8130 | Other Professional Svcs | (4,244) | | | | 4,244 | Project complete, return remaining funds to FB |
| 301 Grants | | | | | | 2,238,704 | 2,266,041 | 1,733 | - | 29,070 | |
| | 30137221 | PW&E | Dwnt Furn-Reyes Funding | 5367 | State Grant | | 100,000 | | | 100,000 | } C/O Dwnt Furn-Reyes grant funding |
| | 30137221 | PW&E | Dwnt Furn-Reyes Funding | 8010 | Departmental Expense | 100,000 | | | | (100,000) | |
| | 30100001-301-A | DS | Beverage Recycling Grant | 5637 | Fee - Variance | | 2,414 | | | 2,414 | } Increase revenues and appropriations for grant amount } realized |
| | 30100001-301-A | DS | Beverage Recycling Grant | 8010 | Departmental Expense | 2,414 | | | | (2,414) | |
| | 30200018-301-A | DS | CalHome Program 2021 | | Various Revenue Accounts | | 49,092 | | | 49,092 | } Adjust revenues and appropriations for CalHome Proram } 2021 cleanup |
| | 30200018-301-A | DS | CalHome Program 2021 | 6900 | Operating Transfers In | | | 1,733 | | 1,733 | |
| | 30200018-301-# | DS | CalHome Program 2021 | | Various Operating Accounts | 50,825 | | | | (50,825) | |
| | 37600029-301-D | PW&E | Date Elementary School SRTS (ATP) | 5390 | Misc Grant Reimb | | 1,609,000 | | | 1,609,000 | } Increase revenues and appropriations for Date Elementary } ATP Grant File # 25-0138, CC approved 4/22/25 |
| | 37600029-301-D | PW&E | Date Elementary School SRTS (ATP) | | Various Operating Accounts | 1,609,000 | | | | (1,609,000) | |
| | 37600041-301-C | PW&E | Homelessness Prevent Res & Care Ctr | 5317 | County - Special Proj | | 400,000 | | | 400,000 | } Record revenue from GF # 101 and increase appropriations } for SB County Homeless Operations Contribution File #25-0110, CC approved 3/25/2025 |
| | 37600041-301-C | PW&E | Homelessness Prevent Res & Care Ctr | 5317 | County - Special Proj | | 100,000 | | | 100,000 | |
| | 37600041-301-C | PW&E | Homelessness Prevent Res & Care Ctr | 8130 | Other Professional Svcs | 500,000 | | | | (500,000) | |
| | 30137699 | PW&E | Capital Projects | 5367 | State Grant | | 5,535 | | | 5,535 | } Project C/O update |
| | 30137699 | PW&E | Capital Projects | 8130 | Other Professional Svcs | (23,535) | | | | 23,535 | |
| 302 ARPA - City | | | | | | - | (12,449,657) | - | - | (12,449,657) | |
| | 30237699 | PW&E | Capital Projects | 5311 | Federal Grant Funds | | (12,449,657) | | | (12,449,657) | Project C/O update |

Third Quarter Budget Status Report - 2024/2025

City of Fontana

May 27, 2025

Other Funds - Recommended Adjustments

Fiscal Year 2024/2025

| Fund | Organization Project # | Dept | Organization/Project Description | Object | Object Description | Appropriations | Revenues | Transfers In | Transfers Out | FB Impact | Reason |
|--------------------------------------|---------------------------|------|-------------------------------------|---------|--------------------------|----------------|----------|-----------------|------------------|-------------|--|
| 303 TDA/Article 3 | | | | | | (2,657) | - | - | - | 2,657 | |
| | 37600024-303-A | PW&E | Kathy Binks Elem. Sch. SRTS TDA 21 | Various | Operating Accounts | (2,657) | | | | 2,657 | Project complete, return remaining funds to FB |
| 322 State COPS AB 3229 | | | | | | - | 345,000 | - | - | 345,000 | |
| | 32240237 | PD | State COPS AB 3229 | 5324 | State COPS AB3229 | | 345,000 | | | 345,000 | Increase revenues for State COPS AB 3229 grant |
| 362 CDBG | | | | | | 18,267 | 20,000 | - | 1,733 | - | |
| | 30200003-362-A | DS | CDBG Project TBD | 5328 | CDBG Grant Reimbursement | | 20,000 | | | 20,000 | } Increase revenues and appropriations for program income (20,000) } spent |
| | 30200003-362-A | DS | CDBG Project TBD | 8329 | Other Construction | 20,000 | | | | | |
| | 30200004-362-G | DS | Housing Rehab Loan Program | 8119 | Construction-Non-Capital | (1,733) | | | | 1,733 | } Adjust revenues and appropriations for CalHome Proram (1,733) } 2021 cleanup |
| | 30200004-362-G | DS | Housing Rehab Loan Program | 8790 | Operating Transfer Out | | | | 1,733 | | |
| 401 CFD #1 Southridge Village | | | | | | 86,219 | - | - | 59,809 | (146,028) | |
| | 40128100 | FN | Fire Protection | 8745 | Contribution To FFD | 86,219 | | | | (86,219) | } Contribution to Fund #210 for Fire services (59,809) } Xfer to GF #101 for Police services |
| | 40140112 | PD | Police Services | 8790 | Operating Transfer Out | | | | 59,809 | | |
| 406 CFD #6 The Landings | | | | | | 27,702 | - | - | - | (27,702) | |
| | 40637209 | PW&E | Landscape Maintenance | 8130 | Other Professional Svcs | 27,702 | | | | (27,702) | Increase appropriations for sidewalk repairs Giffilan Dr. & Rockwell Ave |
| 435 CFD #35M | | | | | | 64,201 | - | - | - | (64,201) | |
| | 43537202 | PW&E | Parks | 8130 | Other Professional Svcs | 64,201 | | | | (64,201) | Increase appropriations for playground rubber surfacing Coyote Canyon Park |
| 601 Capital Reinvestment | | | | | | (440,562) | - | 306,959 | 1,000,000 | (252,479) | |
| | 26101021-601-A | IT | ERP System Replacement | Various | Operating Accounts | (360,102) | | | | 360,102 | Project complete, return remaining funds to FB |
| | 26101022-601-A | IT | Permit System | 8130 | Other Professional Svcs | (2,000) | | | | 2,000 | Project complete, return remaining funds to FB |
| | 60130000 | DS | Special Projects | 8790 | Operating Transfer Out | | | | 1,000,000 | (1,000,000) | Loan to Fund #720 for Stage Red operations |
| | 37600036-601-D | PW&E | Septic to Sewer Conversion | 8329 | Other Construction | 108,000 | | | | (108,000) | Increase appropriations for Arrow Sewer Main IEUA support |
| | 37600062-601-A | PW&E | Spring St Improvement | 8329 | Other Construction | (493,419) | | | | 493,419 | Project complete, return remaining funds to FB |
| | 37600084-601-A | PW&E | Regional Navigation Center | 6900 | Operating Transfers In | | | 306,959 | | 306,959 | } Xfer from Fund #602 and increase appropriations for (150,000) } purchase of 11109 Jasmin St. (156,959) } |
| | 37600084-601-A | PW&E | Regional Navigation Center | 8113 | Design/Architect Service | 150,000 | | | | | |
| | 37600084-601-A | PW&E | Regional Navigation Center | 8329 | Other Construction | 156,959 | | | | | |
| 602 Capital Improvement | | | | | | 317,631 | 624,491 | - | 306,959 | (99) | |
| | 60230000 | DS | Special Projects | 6450 | Miscellaneous Income | | 2,481 | | | 2,481 | Increase revenues based on receipts to date |
| | 60230000 | DS | Special Projects | 6623 | Proceeds - Properties | | 622,010 | | | 622,010 | } Increase revenues and appropriations for vacant land sale (624,590) } and purchase (DTR-7200334) |
| | 60230000 | DS | Special Projects | 8310 | Land | 624,590 | | | | | |
| | 60230000 | DS | Special Projects | 8310 | Land | (306,959) | | | | 306,959 | } Decrease apporpriations and Xfer to Fund #601 purchase (306,959) } 11109 Jasmin St. |
| | 60230000 | DS | Special Projects | 8790 | Operating Transfer Out | | | | 306,959 | | |
| 630 Circulation Mitigation | | | | | | (34,921) | - | - | - | 34,921 | |
| | 37600002-630-A | PW&E | W Liberty Parkway/Miller TS | 8331 | Construction Contingency | (3,079) | | | | 3,079 | Project complete, return remaining funds to FB |
| | 37603351-630-A | PW&E | I-10 Citrus Landscape (3088) | Various | Operating Accounts | (31,842) | | | | 31,842 | Project complete, return remaining funds to FB |
| 634 Library Cap Improvement | | | | | | (99,472) | - | - | - | 99,472 | |
| | 37600034-634-A | PW&E | Lewis Library Wall | 8329 | Other Construction | (99,472) | | | | 99,472 | Project complete, return remaining funds to FB |

Third Quarter Budget Status Report - 2024/2025

City of Fontana

May 27, 2025

Other Funds - Recommended Adjustments

Fiscal Year 2024/2025

| Fund | Organization Project # | Dept | Organization/Project Description | Object | Object Description | Appropriations | Revenues | Transfers In | Transfers Out | FB Impact | Reason |
|--------------------------------|---------------------------|------|-------------------------------------|--------|-------------------------|----------------|----------|-----------------|------------------|--------------|---|
| 635 Parks Development | | | | | | (253,250) | - | - | - | 253,250 | |
| | 37604250-635-A | PW&E | South Fontana Sports Park | 8329 | Other Construction | (253,250) | | | | 253,250 | Project complete, return remaining funds to FB |
| 674 CFD #111 Monterado | | | | | | 14,600 | - | - | - | (14,600) | |
| | 67437000 | PW&E | CFD #111 Monterado | 8721 | Costs Of Issuance | 14,600 | | | | (14,600) | Increase appropriations for trustee and bond counsel cost of issuance charges |
| 675 CFD#107 Highland | | | | | | 8,000 | - | - | - | (8,000) | |
| | 67537000 | PW&E | CFD #107 Highland | 8721 | Costs Of Issuance | 8,000 | | | | (8,000) | Increase appropriations for trustee and bond counsel cost of issuance charges |
| 676 CFD#109 Narra Hills | | | | | | 19,531,559 | - | - | - | (19,531,559) | |
| | 67637000 | PW&E | CFD #109 Narra Hills | 8330 | Construction Contracts | 19,498,182 | | | | (19,498,182) | Increase appropriations for construction reimbursement charges |
| | 67637000 | PW&E | CFD #109 Narra Hills | 8721 | Costs Of Issuance | 33,377 | | | | (33,377) | Increase appropriations for trustee and bond counsel cost of issuance charges |
| 703 Sewer Replacement | | | | | | (705) | - | - | - | 705 | |
| | 37104332-703-A | PW&E | Valley Blvd/Kaiser Sewer | 8112 | Engineering Services | (705) | | | | 705 | Project complete, return remaining funds to FB |
| 720 Stage Red | | | | | | 1,100,000 | 100,000 | 1,000,000 | - | - | |
| | 72030100 | DS | Stage Red Admin | 6450 | Miscellaneous Income | | 100,000 | | | 100,000 | } SB County Stage Red Local Arts Events Contribution File #25-0126, CC approved 3/25/2025 |
| | 72030100 | DS | Stage Red Admin | 8130 | Other Professional Svcs | 100,000 | | | | (100,000) | |
| | 72030104 | DS | Pending | 6900 | Operating Transfers In | | | 1,000,000 | | 1,000,000 | } Loan from Fund #601 and increase appropriations for Stage Red operations |
| | 72030104 | DS | Pending | 8092 | Expenses - ASM | 1,000,000 | | | | (1,000,000) | |
| 751 Fleet Operations | | | | | | - | 129,265 | (106,599) | - | 22,666 | |
| | 75137305 | PW&E | Fleet Maintenance | 6710 | Motorpool Charges | | 22,666 | | | 22,666 | Increase revenues for vehicle O&M allocation |
| | 75137306 | PW&E | Fleet Replacement | 6835 | Contribution From FFD | | 106,599 | | | 106,599 | } Adjust xfers to contribution accounts |
| | 75137306 | PW&E | Fleet Replacement | 6900 | Operating Transfers In | | | (106,599) | | (106,599) | |