

# First Quarter Budget Status Report

Quick Look Indicators	First Quarter*	See Page
Revenues	<b>†</b>	8
Expenditures	<b>†</b>	9
Fund Balance	<b>†</b>	11

<sup>\*</sup>Compared to same period prior fiscal year

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# **Report Objectives**

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

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

### **Summary of Key Points**

#### **General Fund:**

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

#### Other Funds:

• Additional funding for the following projects:

0	\$70,000,000	City Hall Renovation Phase II (Capital Reinvestment Fund #601)
0	\$27,000,000	Downtown West Parking Structure (Capital Reinvestment Fund #601)
0	\$22,150,000	Lease Revenue Bond Series 2025A (Capital Reinvestment Fund #601)
0	\$15,000,000	Aldea Apartments purchase (Capital Reinvestment Fund #601)
0	\$11,400,000	16390 Foothill Transitional Housing purchase (Capital Reinvestment Fund #601)
0	\$7,525,500	Navigation Center construction and design (Capital Reinvestment Fund #601)
0	\$3,000,000	Public Works Storage purchase (Capital Reinvestment Fund #601)
0	\$2,800,000	Courtplace construction project (Capital Reinvestment Fund #601)
0	\$1,200,000	8571 Sierra restaurant warm shell (Capital Reinvestment Fund #601)
0	\$1,000,000	Alder Ave Sewer Main project (Sewer Capital Projects Fund #702)
0	\$850,000	Seville Park Bicycle Pump Track (Capital Reinvestment Fund #601)
0	\$500,000	Public Works Storage purchase (General Government Fund #632)

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

# Results of General Fund Operations for the Prior Year

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

Revenue Source		FY 24/25 Adopted Budget	FY 24/25 Revised Budget	FY 24/25 Actuals	%	Variance from Adopted Budget	Variance from Revised Budget	
Sales Tax		\$ 58,638,140.00 \$	57,928,710.00 \$	53,963,83	3 93.16%	\$ (4,674,302.47) \$	(3,964,872.47)	
Transaction Use Tax		-	10,378,297.00	10,930,15	7 105.32%	10,930,156.92	551,859.92	
Property Tax		41,290,060.00	43,563,830.00	44,895,89	2 103.06%	3,605,831.56	1,332,061.56	
Interest and Rentals		3,636,180.00	4,669,895.00	7,072,64	2 151.45%	3,436,461.78	2,402,746.78	
Franchises		10,237,950.00	11,782,010.00	10,654,66	90.43%	416,711.69	(1,127,348.31)	
Business Related		10,066,170.00	10,914,289.00	11,572,27	1 106.03%	1,506,100.63	657,981.63	
Development Related		10,381,130.00	11,947,650.00	9,047,65	3 75.73%	(1,333,476.59)	(2,899,996.59)	
Recreation		4,176,200.00	4,176,200.00	4,601,69	3 110.19%	425,498.07	425,498.07	
Motor Vehicle in-Lieu		200,000.00	250,000.00	337,76	7 135.11%	137,767.28	87,767.28	
Miscellaneous Revenues		2,411,030.00	2,575,930.00	2,480,25	96.29%	69,228.40	(95,671.60)	
Reimbursables		2,129,440.00	3,003,540.00	1,728,66	3 57.55%	(400,777.33)	(1,274,877.33)	
From Other Agencies		5,916,550.00	6,809,690.00	6,809,69	100.00%	893,139.62	(0.38)	
	Total Revenues	\$ 149,082,850.00 \$	168,000,041.00 \$	164,095,189.5	6 97.68%	\$ 15,012,339.56 \$	(3,904,851.44)	
	Transfers in	\$ 12,422,520.00 \$	13,004,056.57 \$	12,384,062.3	1 95.23%	\$ (38,457.69) \$	(619,994.26)	
	Total Expenditures	\$ 131,676,400.00 \$	144,934,398.66 \$	136,645,828.6	0 94.28%	\$ (4,969,428.60) \$	8,288,570.06	
	Transfers out	\$ 28,333,200.00 \$	45,083,448.50 \$	45,398,527.4	6 100.70%	\$ (17,065,327.46) \$	(315,078.96)	

GASB 31 valuation adjustment (534,767.00)

Carryover appropriations (1,272,324.13)

Net First Quarter Adjustments (4,176,830.13)

### **Significant Economic Trends**

### Nationally:

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

#### The State of California:

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

### City of Fontana

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

### **Summary of Proposed General Fund Adjustments**

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

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

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

### **General Fund Revenues**

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

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

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 9.59%.** 

# **General Fund Expenditures**

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

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

NOTE: The above amounts do not include projects.

# **Carryover Projects**

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

	Fund	Amount		Fund	Amount
102	City Technology	\$ 2,876,764	363	Home Program	6,569,083
103	Facility Maintenance	53,410	401	CFD #1 Southridge Village	432,759
110	General Fund Operating Projects	607,925	601	Capital Reinvestment	46,730,519
223	Federal Asset Seizure	411,938	602	Capital Improvements	3,599,675
226	Opioid Settlement	839,578	603	Future Capital Projects	344,883
241	Air Quality Mgmt District	184,687	610	Fire Capital Project	18,368,376
245	Measure I Reimb 2010-2040	11,809,824	622	Storm Drain	9,279,770
246	Measure I Local 2010-2040	8,769,481	623	Sewer Expansion	685,652
281	Gas Tax (State)	1,189,736	630	Circulation Mitigation	12,435,349
282	Solid Waste Mitigation	2,297,182	631	Fire Assessment	423,922
283	Road Maintenance & Rehab	7,125,580	632	General Government	12,017,764
295	Permanent Local Hsg Alloc	2,857,216	633	Landscape Medians	1,622,603
297	Housing Authority - LMIHF	3,450,012	635	Parks Development	5,044,457
301	Grants	55,319,244	636	Police Capital Facilities	194,571
302	ARPA 2021	6,243,210	698	Affordable Housing Trust	858,391
303	TDA/Article 3	493,405	702	Sewer Capital Projects	207,400
304	ARPA - County	254,448	703	Sewer Replacement	6,392,710
362	CDBG	2,415,098			\$ 232,406,625

### **Fund Balance Review**

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

The First Quarter Budget Report recommends the following:

• \$172,501 Decrease to Inventories

• \$2,704,611 Increase to PERS Rate Stability Reserve

• \$1,292,766 Increase to Future Projects and Reserves

• \$1,417,020 Increase to 25% Contingency Reserve

### **Fund Balance Reserves After Adjustments**

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

# **Organizational Changes**

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

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

Department	Position	Action	5		General Fund	d Impact	Other Fu	ınds İmj	pact		pact	
	Number	ACTION	Description		/ 25/26	Annual	FY 25/26	ļ	Annual		Y 25/26	Annual
Innovation & Technology	26032	Eliminate	Junior Software Engineer		(99,064)	(99,064)					(99,064)	(99,064)
				\$	(99,064)	(99,064)	\$ -	\$		\$	(99,064) \$	(99,064)

## **Liability Claims**

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

City Manager with the concurrence of the City Attorney \$50,000

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

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

# American Rescue Plan Act (ARPA) Expenditure Plan

#### **CITY OF FONTANA**

#### AMERICAN RESCUE PLAN ACT (ARPA) EXPENDITURE PLAN

**ESTIMATED AS OF September 30, 2025** 

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

# **Treasury Report**

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

ASSETS					Estir	nated Septemb	oer 3	0, 2025			
Asset Allocation		Current Par Value	То	tal Cost Value	N	Market Value		Accrued Int/Div		Market Value Plus Accrued	Percent of Total
Advisor-Managed Portfolio											
Cash/Sweep	\$	8,219,740	\$	8,219,740	\$	8,219,740	\$	-	\$	8,219,740	2.51%
Money Market	\$		\$	-	\$		\$	-	\$		0.00%
Total Cash/Sweep	\$	8,219,740	\$	8,219,740	\$	8,219,740	\$	-	\$	8,219,740	2.51%
Marketable Securities											
Agency Security	\$	93,716,058	\$	53,834,589	\$	54,957,407	\$	277,551	\$	55,234,958	16.86%
CMO & Asset Backed Securities		38,354,985		28,255,502		28,270,200				28,270,200	8.63%
Corporate Bonds		77,986,000		76,703,648		78,668,693		820,618		79,489,312	24.27%
U.S. Treasuries		153,595,000		153,290,651		154,834,253		1,504,432		156,338,686	47.73%
Total Marketable Securities	\$	363,652,043	\$	312,084,389	\$	316,730,553	\$	2,602,602	s	319,333,155	97.49%
Total Advisor-Managed Portfolio	\$	371,871,783	\$	320,304,130	\$	324,950,293	\$	2,602,602	\$	327,552,895	100.00%
Pooled Investments											
California Class	\$	149,269,533	\$	149,269,533	s	149,269,533	\$		\$	149,269,533	99.41%
Local Agency Investment Fund (LAIF)	\$	880,411	\$	880,411	Ś	880,411	\$	_	\$	880,411	0.59%
Total Pooled Investments	_	150,149,944	_	150,149,944	\$	150,149,944	_		Ş	150,149,944	100.00%
Deposit Accounts											
Bank of America - General Checking	\$	17,378,000	\$	17,378,000	\$	17,378,000	\$	-	\$	17,378,000	91.24%
Bank of America - Veterans		9,050		9,050		9,050		-		9,050	0.05%
Escrow Accounts		826,444		826,444		826,444		31		826,476	4.34%
Petty Cash/Self Insurance	_	833,054	_	833,054	_	833,054		-	_	833,054	4.37%
Total Deposit Accounts	\$	19,046,548	\$	19,046,548	\$	19,046,548	\$	31	\$	19,046,580	100.00%
Investments Held by Fiscal Agents											
Schwab - 115 Trusts											
OPEB			\$	26,071,415	\$	30,571,545	\$	16,589	\$	30,588,135	18.56%
Pension Stabilization			-	11,936,707		14,355,753	-	5,899		14,361,652	8.71%
Other Fiscal Agent Accounts	_			119,858,390	_	119,858,390			_	119,858,390	72.73%
Total Investments Held by Fiscal Agents	\$	-	\$	157,866,512	\$	164,785,689	\$	22,488	\$	164,808,177	100.00%
Total Cash and Investments	s	541.068.276	s	647,367,135	s	658,932,475	s	2,625,121	s	661,557,596	
The information presented in this report reflects the data:	_		_		_		_		Υ	232,337,330	

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

#### **OPERATING AND 115 TRUST ASSETS SUMMARY**

September 30, 2025

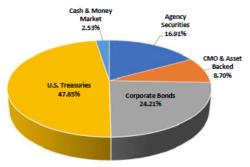
Operating Assets - Asset	Alloc	ation (BlackRock/Schw	/ab)	)			
Asset Type		Period Ending Par Value/Shares		Original Cost Basis		Adjusted Cost Basis	Period Ending Market Value
Agency Securities	\$	93,716,058	\$	53,834,589	s	53,834,593	\$ 54,957,407
CMO & Asset Backed	\$	38,354,985	\$	28,255,502	\$	28,255,502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

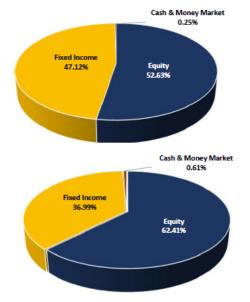
<sup>\*</sup>Includes \$0.00 of Money Market assets set aside in a separate Schwab account (sweep from BlackRock account).



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







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.

### **OPERATING ASSETS (SCHWAB) - MATURITY DISTRIBUTION**

September 30, 2025



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



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OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL

September 30, 2025



						Weighted Average	Ending Par			
Asset Class	Issuer	Cus	ip Coupon Rate	Yield to Maturity	Maturity Date	Life (WAL)	Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
Cash & Money Market	Schwab Cash	Cash					8,219,740.33	-	8,219,740.33	
		Total Count:	1			0	8,219,740.33	-	8,219,740.33	
						Weighted Average	Ending Par			
Asset Class	Issuer	Cus		Yield to Maturity	Maturity Date	Life (WAL)	Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
Agency Securities	FHLB 0.6%26	3130AKK8		3.53%	12/30/2026	1.25	2,000,000.00	-	1,924,300.00	96
Agency Securities	FHLB 1%26 FHLB 0.96%26	3130ALGJ7		8.13% 3.45%	3/23/2026 3/5/2026	0.48 0.43	1,000,000.00	-	961,617.15	96 98
Agency Securities		3130ALHH					1,000,000.00	•	987,514.00	
Agency Securities	FFCB 4.33%30 FFCB 4.58%29	3133ER7E9 3133ETBK		4.25% 4.53%	3/18/2030 4/2/2029	4.47 3.51	2,000,000.00	-	2,006,878.00	100
Agency Securities	FFCB 4.58%29 FFCB 4.64%30			4.53%	6/10/2030	4.69	2,000,000.00	-	2,003,148.00	100
gency Securities	FHLMC 1.5%44	3133ETKR7 3137H0A4		1.65%	4/15/2044	0.78	5,000,000.00	•	5,015,155.00	97
Agency Securities	FHLMC 4.875%30	3134HBQK		4.86%	5/14/2030	4.62	4,400,000.00	•	572,586.47	100
gency Securities		-					2,500,000.00	•	2,501,517.50	
gency Securities	FHLMC 4.5%27 FHLMC 4.86%30	3134HBQZ		4.46%	5/19/2027	1.64	2,000,000.00	-	2,001,048.00	100
gency Securities		3134HBW/		4.83% 3.57%	6/17/2030 12/18/2026	4.71	3,000,000.00	-	3,003,450.00	
gency Securities	FEDERAL NTNL MO 0.875 FEDERAL NTNL MORT 4.4			4.25%	12/11/2029	1.22 4.20	2,000,000.00	(2.26)	1,932,126.00	96 100
gency Securities							2,000,000.00	(3.26)	2,011,558.00	
gency Securities	FHLMC G18659 3%32 FHLMC SB0032 3.5%32	3128MMV		3.24%	9/1/2032	2.63	744,000.00	-	90,450.11	90
gency Securities				3.58%	9/1/2032	0.45	3,799,000.00	-	86,470.50	9
gency Securities	FHLMC SB1459 5.5%40			5.22%	1/1/2040	3.33	3,500,000.00	-	3,258,491.44	10.
gency Securities	FNMA PL BM5111 3%3 FNMA PL CB4524 5%3			3.40% 4.80%	11/1/2033	2.59	4,882,000.00	-	1,002,431.58	9
gency Securities					8/1/2037	3.84	165,000.00	-	109,932.95	10
gency Securities	FNMA PL CB4525 5%3			4.80%	8/1/2037	3.49	149,498.00	•	73,630.29	10
gency Securities	FNMA PL CB4526 5%3			4.81%	9/1/2037	3.73	442,735.00	•	277,079.20	10
gency Securities	FNMA PL CB4508 4.5%3			4.44%	8/1/2037	3.72	448,000.00	-	285,601.55	10
gency Securities	FNMA PL CB4509 4.5%3			4.44%	8/1/2037	3.88	840,624.00	-	479,358.36	10
gency Securities	FNMA PL CB4510 4.5%3			4.45%	8/1/2037	3.86	483,000.00	-	287,317.74	10
gency Securities	FNMA PL CB4514 4.5%3			4.43%	9/1/2037	3.55	728,251.00	•	416,344.76	10
gency Securities	FNMA PL CB4523 5%37			4.76%	8/1/2037	3.69	385,141.00	-	271,744.17	10
gency Securities	FNMA PL CB4755 5%3			4.87%	9/1/2037	3.68	486,000.00	•	310,941.94	10
gency Securities	FNMA PL CB4756 5%3			4.81%	9/1/2037	3.57	271,000.00	-	147,797.53	10
gency Securities	FNMA PL CB4757 5%3			4.83%	9/1/2037	3.71	457,000.00	-	253,422.99	10
gency Securities	FNMA PL CB4758 5%3			4.84%	9/1/2037	3.70	312,000.00	•	166,710.58	10
gency Securities	FNMA PL CB4759 5%3			4.84%	9/1/2037	3.66	315,000.00	•	166,372.17	10
gency Securities	FNMA PL CB4760 5%3			4.79%	9/1/2037	3.58	632,000.00	-	378,295.71	10
gency Securities	FNMA PL CB5005 5%3			4.79%	10/1/2037	3.59	188,000.00	•	119,867.11	10
gency Securities	FNMA PL CB4990 4.5%3			4.46%	11/1/2037	3.67	240,312.00	-	151,984.47	10
gency Securities	FNMA PL CB4991 4.5%3			4.45%	10/1/2037	3.73	125,049.00	-	68,794.15	10
gency Securities	FNMA PL CB4995 4.5%3			4.44%	10/1/2037	3.73	185,273.00	•	109,260.45	10
gency Securities	FNMA PL FM2743 3%3			3.34%	2/1/2034	2.64	2,590,000.00	-	473,086.36	9
gency Securities	FNMA PL FM6298 4%3			3.88%	6/1/2038	3.39	1,887,000.00	-	703,640.35	10
gency Securities	FNMA PL FM8952 4%3			4.09%	12/1/2037	3.07	2,149,000.00	-	929,433.81	9
gency Securities	FNMA PL FS6072 2.5%3			3.10%	12/1/2036	3.62	843,175.00	-	585,559.93	9
gency Securities	FNMA PL MA0919 3.5%			3.58%	12/1/2031	2.42	5,269,000.00	-	237,805.74	9
gency Securities	FNMA PL MA0976 3.5%			3.58%	2/1/2032	2.49	6,180,000.00	-	322,117.74	9
gency Securities	FNMA PL MA1401 3%3			3.33%	4/1/2033	2.94	3,339,000.00	-	374,120.10	9
gency Securities	FNMA PL MA2832 3%3			3.40%	12/1/2036	4.37	1,662,000.00	-	282,826.08	9
gency Securities	FNMA PL MA3060 3%3			3.51%	7/1/2032	2.60	2,178,000.00	-	240,774.10	9
gency Securities	FNMA PL MA4389 1.5%			2.46%	7/1/2031	2.30	1,440,000.00	-	596,638.91	9
gency Securities	FHLMC RR0001 4.5%40	3142JCAB6	4.50%	4.50%	6/1/2040	3.68	5,000,000.00	-	4,803,308.59	9
Agency Securities	FHLMC RR0002 5%40	3142JCAC4	5.00%	4.90%	6/1/2040	3.08	7,500,000.00	_	7,113,948.14	10

OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL

September 30, 2025



						Weighted Average	Ending Par			
Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Life (WAL)	Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
Agency Securities	FHLMC RR0017 5%40	3142JCAT7	5.00% 47 3.78%	4.90%	8/1/2040	3.10	5,000,000.00	- (2.24)	4,860,949.10	101.06
	Total Co	unt:	47 3.78%	4.06%		3.29	93,716,058.00	(3.26)	54,957,406.82	
						Weighted Average	Ending Par			
Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Life (WAL)	Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
CMO & Asset Backed	ARI FLEET LEASE T 5.6%32	00218KAB9	5.60%	5.50%	11/15/2032	0.47	205,000.00	-	110,176.88	100.58
CMO & Asset Backed	AMERICAN EXPRESS 5.23%28	02582JKD1	5.23%	4.77%	9/15/2028	0.96	325,000.00		329,206.57	101.29
CMO & Asset Backed	AMERICAN EXPRES 4.319%30	02582JKP4	4.32%	4.16%	4/15/2030	2.54	843,000.00		848,570.80	100.66
CMO & Asset Backed	ARI FLEET LEASE 5.54%33	04033HAB1	5.54%	5.41%	4/15/2033	0.51	100,000.00	-	62,615.04	100.79
CMO & Asset Backed	BA CREDIT CARD T 4.79%28	05522RDG0	4.79%	4.61%	5/15/2028	0.62	1,582,000.00	-	1,589,031.36	100.44
CMO & Asset Backed	BA CREDIT CARD T 4.98%28	05522RDH8	4.98%	4.56%	11/15/2028	1.12	500,000.00	-	506,174.85	101.2
CMO & Asset Backed	CNH EQUIPMENT TR 3.89%27	12663JAC5	3.89%	3.95%	11/15/2027	0.53	413,000.00	-	144,532.92	99.87
CMO & Asset Backed	CAPITAL ONE MULT 4.95%27	14041NGB1	4.95%	4.93%	10/15/2027	0.04	141,000.00	-	141,036.28	100.03
CMO & Asset Backed	CARMAX AUTO OWNE 4.92%28	14318WAD9	4.92%	4.67%	10/16/2028	0.86	98,000.00	-	98,701.46	100.72
CMO & Asset Backed	CARMAX AUTO OWNER T 6%28	14318XAC9	6.00%	5.48%	7/17/2028	0.71	642,000.00	-	588,324.50	101.36
CMO & Asset Backed	CARMAX AUTO OWNE 4.59%28	14320AAB7	4.59%	4.43%	7/17/2028	0.71	1,505,000.00	-	1,511,422.59	100.43
CMO & Asset Backed	ELEMENT FLEET MA 6.16%35	165183CZ5	6.16%	5.99%	10/15/2035	0.64	306,000.00		133,408.23	101.24
CMO & Asset Backed	CHESAPEAKE FUNDI 5.52%36	165183DE1	5.52%	5.36%	5/15/2036	0.89	468,000.00	-	278,100.41	101.26
CMO & Asset Backed	CITIBANK NTNL AS 5.23%27	17305EGW9	5.23%	5.14%	12/8/2027	0.19	254,000.00	-	254,474.68	100.19
CMO & Asset Backed	CITIBANK CREDIT C 4.3%30	17305EHA6	4.30%	4.09%	6/21/2030	2.73	3,200,000.00	-	3,229,134.72	100.91
CMO & Asset Backed	DISCOVER CARD EX 4.31%28	254683CY9	4.31%	4.26%	3/15/2028	0.46	171,000.00	-	171,195.54	100.11
CMO & Asset Backed	ENTERPRISE FLEET 6.4%30	29374LAB6	6.40%	6.02%	3/20/2030	0.61	490,000.00	-	264,843.28	101.50
CMO & Asset Backed	ENTERPRISE FLEET 5.56%30	29375NAB1	5.56%	5.40%	4/20/2030	0.41	710,000.00	-	270,092.54	100.64
CMO & Asset Backed	ENTERPRISE FLEET 5.5%30	29375NAC9	5.50%	5.12%	4/22/2030	1.15	143,000.00	-	145,199.81	101.54
CMO & Asset Backed	ENTERPRISE FLEET 5.23%30	29375PAB6	5.23%	5.02%	3/20/2030	0.70	330,000.00	-	205,785.33	100.82
CMO & Asset Backed	ENTERPRISE FLEET 5.16%30	29375PAC4	5.16%	4.74%	9/20/2030	1.72	50,000.00	-	50,929.28	101.86
CMO & Asset Backed	FORD CR AUTO OWN 4.65%28	344928AD8	4.65%	4.53%	2/15/2028	0.51	342,000.00	-	179,551.24	100.27
CMO & Asset Backed	FORD CR AUTO OWN 5.53%28	344940AD3	5.53%	5.14%	9/15/2028	0.76	389,000.00	-	350,243.26	101.09
CMO & Asset Backed	FORD CREDIT FL 4.9199%28	34528QHV9	4.92%	4.86%	5/15/2028	0.62	911,000.00	-	912,313.12	100.14
CMO & Asset Backed	FORD CREDIT FLOO 5.24%31	34528QJF2	5.24%	4.48%	4/15/2031	3.54	760,000.00	-	788,500.91	103.75
CMO & Asset Backed	FOUNDATION FIN TR 5.5%49	349941AA2	5.50%	5.33%	12/15/2049	2.24	303,000.00	-	201,237.79	102.22
CMO & Asset Backed	GMF FLOORPLAN OW 5.34%28	361886CR3	5.34%	5.00%	6/15/2028	0.71	678,000.00	-	683,805.10	100.86
CMO & Asset Backed	GM FINL CONSUMER 3.64%27	36265WAD5	3.64%	3.69%	4/16/2027	0.12	944,000.00	-	123,521.95	99.91
CMO & Asset Backed	GM FINL REVOLVIN 4.98%36	36269KAA3	4.98%	4.67%	12/11/2036	3.45	446,000.00	-	457,905.70	102.67
CMO & Asset Backed	HONDA AUTO RECEI 4.15%29	437921AD1	4.15%	4.12%	10/15/2029	2.02	2,574,000.00	-	2,576,554.44	100.10
CMO & Asset Backed	HAROT 2023-4 A2 5.67%28	438123AC5	5.67%	5.30%	6/21/2028	0.75	196,000.00	-	173,184.34	100.95
CMO & Asset Backed	MMAF EQUIPMENT F 4.95%31	55318CAC8	4.95%	4.64%	7/14/2031	1.32	112,985.00	•	114,745.77	101.56
CMO & Asset Backed	NAVISTAR FINL CO 5.59%29	63938PBW8	5.59%	5.36%	4/25/2029	0.57	299,000.00	-	301,204.44	100.74
CMO & Asset Backed	NAVIENT PRIVATE 0.97%69	63942EAA6	0.97%	1.27%	12/16/2069	2.80	1,495,000.00	-	607,739.62	89.90
CMO & Asset Backed	NAVIENT PRIVATE 1.11%70	63942GAA1	1.11%	1.43%	2/18/2070	3.11	1,010,000.00	•	449,977.39	89.44
CMO & Asset Backed	NAVIENT PRIVATE 0.94%69	63942LAA0	0.94%	1.19%	7/15/2069	1.85	755,000.00	-	226,411.64	91.41
CMO & Asset Backed	NAVIENT PRIVATE 4.16%70	63942PAA1	4.16%	4.23%	10/15/2070	3.13	1,139,000.00		667,715.81	98.57
CMO & Asset Backed	NAVIENT PRIVATE 6.48%72	63942TAA3	6.48%	6.30%	3/15/2072	1.23	184,000.00	-	88,925.30	102.72
CMO & Asset Backed	NELNET STUDENT L 1.42%62	64034QAB4	1.42%	1.64%	4/20/2062	2.18	920,000.00	-	278,875.20	94.06
CMO & Asset Backed	NELNET STUDENT 4.9899%62	64035GAA7	4.99%	5.03%	4/20/2062	2.28	580,000.00	-	194,289.92	99.35
CMO & Asset Backed	NISSAN AUTO RECE 5.93%28	65480MAD5	5.93%	5.55%	3/15/2028	0.56	142,000.00		113,119.19	100.88
CMO & Asset Backed	ONEMAIN DIRECT A 0.87%28	682687AA6	0.87%	1.02%	7/14/2028	0.07	750,000.00	-	29,643.07	99.58
CMO & Asset Backed	ONEMAIN FINL I 5.8721%36	68269HAE5	5.87%	5.75%	9/15/2036	1.53	621,000.00	-	627,322.03	101.02
CMO & Asset Backed	PFS FING CORP 5.52%28	69335PEY7	5.52%	4.90%	3/15/2028	1.04	180,000.00	-	182,623.36	101.46
CMO & Asset Backed	PFS FINANCING CO 4.95%29	69335PFE0	4.95%	4.59%	2/15/2029	1.38	905,000.00	-	915,200.62	101.1
CMO & Asset Backed	PORSCHE FINL AUT 6.22%29	732916AD3	6.22%	5.93%	1/22/2029	0.56	387,000.00	-	224,138.01	100.86
CMO & Asset Backed	PORSCHE FINL AUT 4.81%28	73328QAC8	4.81%	4.70%	9/22/2028	0.50	792,000.00	-	361,017.42	100.29
CMO & Asset Backed	SMB PRIVATE ED L 1.59%53	78448YAC5	1.59%	1.87%	1/15/2053	2.60	294,000.00	-	134,307.45	93.94
CMO & Asset Backed	SMB PRIVATE EDUC 1.34%53	78449MAA4	1.34%	1.63%	3/17/2053	1.86	800,000.00	-	245,136.87	93.60
CMO & Asset Backed	SMB PRIVATE ED L 2.85%54	78450FAA5	2.85%	3.13%	11/16/2054	3.19	130,000.00	-	58,583.65	94.63

OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL

September 30, 2025



						Weighted Average	Ending Par			
Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Life (WAL)	Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
CMO & Asset Backed	PRIVATE ED LN 6.3723%53	78450QAB9	5.87%	5.81%	1/15/2053	2.61	490,000.00	-	303,686.58	100.83
CMO & Asset Backed	SMB PRIVATE EDUCATI 0%58	78454XAB0	6.17%	6.09%	10/15/2058	3.27	1,430,000.00	-	838,534.89	101.15
CMO & Asset Backed	SMB PRIVATE ED 1.3899%53	83208AAA1	1.39%	1.77%	1/15/2053	2.58	500,000.00	-	162,044.96	91.77
CMO & Asset Backed	SOFI PROFESSIONA 1.14%47	83405NAA4	1.14%	1.83%	2/15/2047	3.38	935,000.00		382,391.94	87.72
CMO & Asset Backed	SOFI PROFESSIONA 1.03%43	83405YAA0	1.03%	1.85%	8/17/2043	3.29	210,000.00		69,190.50	87.54
CMO & Asset Backed	TOYOTA AUTO RECE 5.54%28	89239FAD4	5.54%	5.11%	8/15/2028	0.79	243,000.00	-	244,286.30	101.16
CMO & Asset Backed	VERIZON MASTER T 4.83%31	92348KCH4	4.83%	4.54%	12/22/2031	3.74	101,000.00	-	102,575.38	101.56
CMO & Asset Backed	VERIZON MASTER TR 4.4%31	92348KEF6	4.40%	4.17%	6/20/2031	3.26	2,541,000.00		2,571,088.49	101.18
CMO & Asset Backed	VOLKSWAGEN AUTO 5.48%28	92867YAD6	5.48%	5.00%	12/20/2028	1.02	390,000.00	-	395,649.07	101.45
	Total Cou	nt:	59 4.14%	4.06%	<u> </u>	1.87	38,354,985.00		28,270,199.79	

						Weighted Average	Ending Par			
Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Life (WAL)	Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
Corporate Bonds	AMERICAN EXPRESS VAR 27	025816DG1	5.39%	4.84%	7/28/2027	1.83	455,000.00	-	459,471.74	100.98
Corporate Bonds	AMERICAN EXPRESS VAR 29	025816DH9	5.28%	4.43%	7/27/2029	3.83	1,500,000.00	(2,536.46)	1,545,301.50	103.02
Corporate Bonds	ASTRAZENECA FIN L 4.8%27	04636NAK9	4.80%	3.98%	2/26/2027	1.41	1,081,000.00	-	1,093,614.19	101.17
Corporate Bonds	AUSTRALIA & NE5.088% 25F	05254JAA8	5.09%	4.52%	12/8/2025	0.19	635,000.00	(20.57)	635,793.12	100.12
Corporate Bonds	BANK OF AMERICA C VAR 28	06051GHD4	3.42%	3.90%	12/20/2028	3.22	1,000,000.00	-	985,187.00	98.52
Corporate Bonds	BANK OF AMERICA C VAR 27	06051GJQ3	1.66%	2.42%	3/11/2027	1.45	1,000,000.00	-	988,703.00	98.87
Corporate Bonds	BANK OF AMERICA C VAR 27	06051GJS9	1.73%	2.82%	7/22/2027	1.81	1,000,000.00	-	980,111.00	98.01
Corporate Bonds	BANK OF AMERICA C VAR 27	06051GLE7	5.08%	4.99%	1/20/2027	1.31	1,300,000.00	-	1,301,534.00	100.12
Corporate Bonds	BANK OF AMERICA C VAR 29	06051GLG2	5.20%	4.45%	4/25/2029	3.57	500,000.00		512,496.00	102.50
Corporate Bonds	BANK OF AMERICA C VAR 27	06051GLV9	5.93%	5.08%	9/15/2027	1.96	885,000.00	-	899,499.84	101.64
Corporate Bonds	THE BANK OF NEW Y VAR 27	06406RBQ9	4.95%	4.63%	4/26/2027	1.57	1,455,000.00	-	1,462,234.26	100.50
Corporate Bonds	BOARD TRUSTEES 4.146%30	09659DAC0	4.15%	4.11%	8/1/2030	4.84	2,500,000.00	-	2,503,900.00	100.16
Corporate Bonds	BRISTOL-MYERS SQU 4.9%27	110122EE4	4.90%	4.03%	2/22/2027	1.39	980,000.00	-	992,111.82	101.24
Corporate Bonds	CATERPILLAR FINL SE 5%27	14913UAL4	5.00%	3.94%	5/14/2027	1.62	535,000.00	-	544,250.69	101.73
Corporate Bonds	CISCO SYSTEMS, IN 4.8%27	17275RBQ4	4.80%	3.97%	2/26/2027	1.41	1,081,000.00	-	1,093,849.85	101.19
Corporate Bonds	CITIGROUP INC. 3.7%26	172967KG5	3.70%	4.00%	1/12/2026	0.28	1,000,000.00	-	998,742.00	99.87
Corporate Bonds	CITIGROUP INC. VAR 27	17327CAM5	1.12%	1.84%	1/28/2027	1.33	700,000.00	-	693,013.30	99.00
Corporate Bonds	JOHN DEERE CAPIT 1.05%26	24422EVR7	1.05%	3.65%	6/17/2026	0.71	295,000.00	-	289,038.05	97.98
Corporate Bonds	ENTERPRISE PRODUC 2.8%30	29379VBX0	2.80%	4.21%	1/31/2030	4.33	1,500,000.00	-	1,415,767.50	94.38
Corporate Bonds	NEXTERA ENERGY, 4.45%26	341081GR2	4.45%	4.29%	5/15/2026	0.62	605,000.00	-	605,617.71	100.10
Corporate Bonds	THE GOLDMAN SACHS VAR 30	38141GB29	5.05%	4.44%	7/23/2030	4.81	1,000,000.00	(69.05)	1,026,322.00	102.63
Corporate Bonds	THE GOLDMAN SACHS VAR 26	38141GXM1	1.09%	1.60%	12/9/2026	1.19	2,000,000.00	-	1,987,328.00	99.37
Corporate Bonds	GOLDMAN SACHS BK VAR 27	38151LAF7	5.28%	4.93%	3/18/2027	1.47	3,035,000.00	(12.01)	3,050,845.74	100.52
Corporate Bonds	HSBC USA INC. 5.294%27	40428HA44	5.29%	4.17%	3/4/2027	1.43	630,000.00	(12.01)	640,212.30	101.62
Corporate Bonds	INTERNTNL BANK F 0.65%26	459058JS3	0.65%	3.69%	2/10/2026	0.36	1,500,000.00	-	1,480,011.00	98.67
Corporate Bonds	JPMORGAN CHASE & VAR 28	46647PCW4	2.95%	3.70%	2/24/2028	2.40	1,355,000.00	-	1,331,114.06	98.24
Corporate Bonds	JPMORGAN CHASE & VAR 28	46647PEA0	5.04%	4.53%	1/23/2028	2.31	965,000.00	(0.06)	975,966.26	101.14
Corporate Bonds	JPMORGAN CHASE & VAR 30	46647PEB8	5.01%	4.40%	1/23/2030	4.31	3,000,000.00	(924.72)	3,072,258.00	102.41
Corporate Bonds	MASSMUTUAL GLOBAL 5.1%27	57629W4S6	5.10%	4.09%	4/9/2027	1.52	500,000.00		507,766.00	101.55
Corporate Bonds	MET TOWER GLOBAL 4.85%27	58989V2G8	4.85%	4.14%	1/16/2027	1.29	180,000.00	-	181,691.28	100.94
Corporate Bonds	MORGAN STANLEY 5.882%26	61690U7W4	5.88%	4.11%	10/30/2026	1.08	1,148,000.00	-	1,170,888.82	101.99
Corporate Bonds	MORGAN STANLEY BA VAR 28	61690U8A1	4.95%	4.51%	1/14/2028	2.29	1,170,000.00	-	1,181,512.80	100.98
Corporate Bonds	MORGAN STANLEY VAR 27	61747YEC5	1.51%	2.67%	7/20/2027	1.81	705,000.00	-	690,037.08	97.88
Corporate Bonds	MORGAN STANLEY VAR 28	61747YEK7	2.48%	3.46%	1/21/2028	2.31	1,045,000.00	-	1,021,499.00	97.75
Corporate Bonds	MORGAN STANLEY VAR 28	61747YER2	4.21%	4.16%	4/20/2028	2.56	1,305,000.00	-	1,306,640.39	100.13
Corporate Bonds	MORGAN STANLEY VAR 29	61747YFA8	5.12%	4.52%	2/1/2029	3.34	1,000,000.00	(4,791.53)	1,018,747.00	101.87
Corporate Bonds	MORGAN STANLEY VAR 28	61747YFP5	5.65%	4.72%	4/13/2028	2.54	1,115,000.00	(8.21)	1,140,102.00	102.25
Corporate Bonds	MORGAN STANLEY VAR 30	61747YFQ3	5.66%	4.56%	4/18/2030	4.55	1,000,000.00		1,045,119.00	104.51
Corporate Bonds	NTNL AUSTRALIA4.966% 26F	63253QAA2	4.97%	4.25%	1/12/2026	0.28	705,000.00	(20.57)	706,645.47	100.23
Corporate Bonds	NTNL AUSTRALIA 4.75% 25F	63253QAF1	4.75%	4.29%	12/10/2025	0.19	2,020,000.00		2,022,011.92	100.10
Corporate Bonds	THE PNC FINL SERV VAR 29	693475BR5	5.58%	4.57%	6/12/2029	3.70	4,500,000.00	(14,278.77)	4,656,060.00	103.47
Corporate Bonds	THE PNC FINL SERV VAR 30	693475BX2	5.49%	4.54%	5/14/2030	4.62	1,500,000.00	-	1,559,974.50	104.00

OPERATING ASSETS (SCHWAB) - HOLDINGS DETAIL

September 30, 2025



						Weighted Average	Ending Par			
Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Life (WAL)	Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
Corporate Bonds	PACCAR FINL CORP 4.95%25	69371RS23	4.95%	4.66%	10/3/2025	0.01	600,000.00	(8,561.29)	600,026.40	100.00
Corporate Bonds	PACCAR FINL CORP 4.45%26	69371RS49	4.45%	4.14%	3/30/2026	0.50	1,800,000.00	-	1,803,155.40	100.18
Corporate Bonds	PHILIP MORRIS IN 2.75%26	718172BT5	2.75%	3.99%	2/25/2026	0.40	1,780,000.00	-	1,769,332.46	99.40
Corporate Bonds	PHILIP MORRIS INTER 5%25	718172CU1	5.00%	4.50%	11/17/2025	0.13	560,000.00	-	560,442.96	100.08
Corporate Bonds	ROCHE HOLDINGS, 2.625%26	771196BK7	2.63%	3.93%	5/15/2026	0.62	600,000.00	-	594,585.00	99.10
Corporate Bonds	SCHLUMBERGER HOLDIN 4%25	806851AG6	4.00%	4.35%	12/21/2025	0.23	1,210,000.00	-	1,208,460.88	99.87
Corporate Bonds	THE CHARLES SCH 5.875%26	808513CG8	5.88%	4.30%	8/24/2026	0.90	1,920,000.00	-	1,948,757.76	101.50
Corporate Bonds	STATE STREET CORP VAR 26	857477BX0	5.75%	5.74%	11/4/2026	1.09	341,000.00	(14.95)	340,998.98	100.00
Corporate Bonds	TOYOTA MOTOR CRED 0.8%25	89236THP3	0.80%	1.88%	10/16/2025	0.04	1,650,000.00	-	1,647,685.05	99.86
Corporate Bonds	U.S. BANCORP 3.15%27	91159HHR4	3.15%	3.92%	4/27/2027	1.57	1,000,000.00	-	987,811.00	98.78
Corporate Bonds	U.S. BANCORP VAR 26	91159HJH4	5.73%	5.61%	10/21/2026	1.06	1,080,000.00	-	1,081,267.92	100.12
Corporate Bonds	U.S. BANCORP VAR 29	91159HJM3	5.78%	4.61%	6/12/2029	3.70	5,000,000.00	(12,709.69)	5,199,760.00	104.00
Corporate Bonds	U.S. BANCORP VAR 30	91159HJQ4	5.38%	4.56%	1/23/2030	4.31	2,000,000.00	(1,228.42)	2,065,048.00	103.25
Corporate Bonds	UNITEDHEALTH GRO 1.25%26	91324PDW9	1.25%	3.88%	1/15/2026	0.29	2,000,000.00	-	1,980,446.00	99.02
Corporate Bonds	UNITEDHEALTH GRO 5.25%28	91324PEP3	5.25%	4.08%	2/15/2028	2.38	1,000,000.00	(10,374.83)	1,027,004.00	102.70
Corporate Bonds	UNITEDHEALTH GROU 4.6%27	91324PEY4	4.60%	4.07%	4/15/2027	1.54	505,000.00	-	509,120.30	100.82
Corporate Bonds	WELLS FARGO BANK 5.45%26	94988J6D4	5.45%	4.21%	8/7/2026	0.85	1,100,000.00	-	1,112,346.40	101.12
Corporate Bonds	WELLS FARGO & CO VAR 28	95000U2S1	2.39%	3.45%	6/2/2028	2.67	1,060,000.00	-	1,030,807.60	97.25
Corporate Bonds	WELLS FARGO & CO VAR 30	95000U3J0	5.20%	4.51%	1/23/2030	4.31	500,000.00	(67.19)	513,581.00	102.72
Corporate Bonds	WELLS FARGO & CO VAR 28	95000U3L5	5.71%	4.79%	4/22/2028	2.56	895,000.00	(5.74)	915,066.80	102.24
	Total Cou	int:	62 4.32%	4.14%		2.21	77,986,000.00	(55,636.07)	78,668,693.10	

						Weighted Average	Ending Par			
Asset Class	Issuer	Cusip	Coupon Rate	Yield to Maturity	Maturity Date	Life (WAL)	Value/Shares	Amortization Value	Ending Market Value	Ending Unit Price
U.S. Treasuries	US TREASUR NT 4.5%07/26	91282CHM6	4.50%	3.84%	7/15/2026	0.79	1,100,000.00	-	1,106,144.49	100.56
U.S. Treasuries	US TREASU NT 4.375%08/26	91282CHU8	4.38%	3.82%	8/15/2026	0.88	9,070,000.00	-	9,116,412.10	100.51
U.S. Treasuries	US TREASU NT 4.625%09/26	91282CHY0	4.63%	3.80%	9/15/2026	0.96	7,540,000.00	-	7,602,735.06	100.83
U.S. Treasuries	US TREASU NT 4.625%10/26	91282CJC6	4.63%	3.77%	10/15/2026	1.04	6,370,000.00	-	6,428,723.12	100.92
U.S. Treasuries	US TREASU NT 4.625%11/26	91282CJK8	4.63%	3.79%	11/15/2026	1.12	4,715,000.00	(8,608.16)	4,760,676.56	100.97
U.S. Treasuries	US TREASU NT 4.375%12/26	91282CJP7	4.38%	3.75%	12/15/2026	1.21	6,580,000.00	(18,046.72)	6,630,891.69	100.77
U.S. Treasuries	US TREASU NT 4.125%02/27	91282CKA8	4.13%	3.71%	2/15/2027	1.38	15,140,000.00	-	15,227,527.37	100.58
U.S. Treasuries	US TREASUR NT 4.5%05/27	91282CKR1	4.50%	3.70%	5/15/2027	1.62	20,050,000.00	-	20,311,588.34	101.30
U.S. Treasuries	US TREASU NT 4.625%06/27	91282CKV2	4.63%	3.70%	6/15/2027	1.71	8,000,000.00	(23,280.36)	8,127,187.20	101.59
U.S. Treasuries	US TREASU NT 4.375%07/27	91282CKZ3	4.38%	3.67%	7/15/2027	1.79	19,015,000.00	(49,430.12)	19,254,172.57	101.26
U.S. Treasuries	US TREASU NT 4.375%07/26	91282CLB5	4.38%	3.84%	7/31/2026	0.83	50,515,000.00	(53,846.42)	50,755,734.28	100.48
U.S. Treasuries	US TREASUR NT 4%07/29	91282CLC3	4.00%	3.69%	7/31/2029	3.83	1,500,000.00	(3,733.25)	1,516,523.40	101.10
U.S. Treasuries	US TREASUR NT 3.5%09/29	91282CLN9	3.50%	3.68%	9/30/2029	4.00	2,000,000.00	-	1,986,093.60	99.30
U.S. Treasuries	US TREASU NT 3.875%10/27	91282CLQ2	3.88%	3.63%	10/15/2027	2.04	2,000,000.00	-	2,009,843.60	100.49
	Total Co	ount:	14 4.39%	3.76%		1.28	153,595,000.00	(156,945.03)	154,834,253.38	

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

#### Glossan

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.

 ${\it Ending Par Value/Shares: The original par value of the security.}$ 

Cost Basis: Original cost of the security.

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

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

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

September 30, 2025



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

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

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

September 30, 2025



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

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### **Conclusion**

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

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

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

Mission Statement Adopted April 26, 2022

### **General Fund - Fund Balance Reconciliation**

(Five-Year Summary)

	2021/22	2022/23	2023/24	2024/25		2025/2	026	
	Audited	Audited	Audited	Estimated	Adopted	Adjusted	Proposed	Proposed
	Actuals	Actuals	Actuals	Actuals	Budget	Budget	Adjustments	Budget
Revenues \$	135,371,657 \$	146,743,017 \$	151,466,541 \$	164,095,190 \$	197,996,520 \$	197,996,520 \$	119,334 \$	198,115,854
Expenditures	111,341,793	118,017,538	128,062,185	136,645,829	153,758,210	153,758,210	5,353,250	159,111,460
Revenues over (under) expenditures	24,029,864	28,725,479	23,404,356	27,449,361	44,238,310	44,238,310	(5,233,916)	39,004,394
Other sources & uses:								
Operating transfers in	12,073,139	11,585,264	11,566,054	12,384,062	12,244,050	12,244,050	18,034	12,262,084
Operating transfers out	(26,313,909)	(26,336,232)	(43,805,438)	(45,398,527)	(52,916,410)	(52,916,410)	1,039,052	(51,877,358)
Total other sources & uses	(14,240,770)	(14,750,968)	(32,239,384)	(33,014,465)	(40,672,360)	(40,672,360)	1,057,086	(39,615,274)
Revenues & other sources over (under) expenditures and								
other uses	9,789,094	13,974,511	(8,835,028)	(5,565,104)	3,565,950	3,565,950	(4,176,830)	(610,880)
Fund balance, beginning of year	47,728,351	57,517,445	72,639,194	64,798,697	51,634,946	51,634,946	9,606,167	61,241,113
Fund Balance Adjustment		1,147,238	994,531	2,542,288	2,124,090	2,124,090	(187,441)	1,936,649
GASB 31 Adjustment				(534,767)				
Fund balance, end of year _\$	57,517,445 \$	72,639,194 \$	64,798,697 \$	61,241,113 \$	57,324,986 \$	57,324,986 \$	5,241,896 \$	62,566,882
FUND BALANCE								
Reserved								
Inventories \$	375,878 \$	407,053 \$	512,764 \$	340,263 \$	512,764 \$	512,764 \$	(172,501) \$	340,263
Total reserved	375,878	407,053	512,764	340,263	512,764	512,764	(172,501)	340,263
Designated								
Economic Uncertainty	9,469,586	0	0	0	0	0		0
CALPERS UAL Forecased Increases	0	0	0	0	0	0		0
PERS Rate Stability	10,886,393	10,694,317	12,204,822	13,644,923	11,651,142	11,651,142	2,704,611	14,355,753
Annual Shelter JPA	0	0	800,000	800,000	582,570	582,570		582,570
Operating Contingencies	0	0	3,000,000	3,000,000	3,000,000	3,000,000		3,000,000
Future projects and reserves	0	0	750,000	750,000	3,201,460	3,201,460	1,292,766	4,494,226
Unappropriated	20,280,588	38,595,914	14,443,275	9,618,091	0	0		0
\$	41,012,445 \$	49,697,284 \$	31,710,861 \$	28,153,277 \$	18,947,936 \$	18,947,936	3,824,876 \$	22,772,812
Total available for contingencies \$	16,505,000 \$	22,941,910 \$	33,087,836 \$	33,087,836 \$	38,377,050 \$	38,377,050	1,417,020 \$	39,794,070

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

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

				Г	SCa	ii Teal 2025/20	20					
						Budget					٦	
	Unaudited Fund Balance July 1, 2025		Revenues	Transfers In		Expenditures		Transfers Out	Available	Net Project Carryove	Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
	July 1, 2023										Aujustilients	Julie 30, 2020
Special Revenue Funds:								<b>(</b> )				
441 CFD #41M		19 \$		\$ -		\$ (12,550)	\$	(8,090)	\$ •	\$ -		\$ 116,999
442 CFD #42M	252,3		49,380	0		(77,490)		(7,250)	216,999	0		216,999
444 CFD #44M	27,6		10,090	0		(10,980)		(6,220)	20,518	0		20,518
445 CFD #45M	318,9		113,370	0		(91,900)		(57,320)	283,051	0		283,051
446 CFD #46M	318,		49,890	0		(43,530)		(24,510)	300,636	0		300,636
447 CFD #47M		13)	12,980	9,680		(17,200)		(6,480)	(1,733)	0		(1,733
448 CFD #48M	451,8		76,050	0		(61,010)		(31,670)	435,255	0		435,255
449 CFD #49M	26,9		14,470	0		(15,180)		(6,290)	19,949	0		19,949
450 CFD #50M	76,3		40,640	0		(22,920)		(30,160)	63,896	0		63,896
451 CFD #51M	72,6		75,350	0		(81,840)		(39,240)	26,891	0		26,891
453 CFD #53M	86,5		9,080	0		(6,210)		(5,230)	84,153	0		84,153
454 CFD #54M	17,7		28,280	15,300		(46,030)		(15,670)	(350)	0		(350)
455 CFD #55M	63,		7,320	0		(6,530)		(3,210)	60,697	0		60,697
456 CFD #56M	126,9		26,040	0		(960)		(24,770)	127,217	0		127,217
457 CFD #57M	59,0		16,950	0		(18,010)		(6,560)	52,057	0		52,057
458 CFD #58M	18,3		4,410	0		(1,160)		(4,080)	17,506	0		17,506
459 CFD #59M	12,3		2,400	0		(1,160)		(110)	13,490	0		13,490
460 CFD #60M	85,7		12,940	0		(12,990)		(5,870)	79,797	0		79,797
461 CFD #61M	394,2		55,280	0		(30,070)		(29,090)	390,345	0		390,345
462 CFD #62M	55,5		5,580	0		(7,400)		(690)	53,088	0		53,088
463 CFD #63M	611,3		54,640	0		(39,840)		(3,730)	622,435	0		622,435
464 CFD #64M	85,5	12	5,070	0		0		0	90,582	0		90,582
465 CFD #65M	203,4		20,430	0		(10,330)		(10,700)	202,864	0		202,864
466 CFD #66M		0	0	2,850		0		(2,850)	0	0		0
467 CFD #67M	191,6	91	43,450	0	)	(30,400)		(21,630)	183,111	0	-	183,111
468 CFD #68M	155,0		25,280	0		(18,460)		(12,980)	148,938	0		148,938
469 CFD #69M	633,0		178,130	0		(134,380)		(92,460)	584,300	0		
470 CFD #70M Avellino	221,5	24	80,220	0	)	(56,680)		(39,760)	205,304	0		205,304
471 CFD #71M Sierra Crest	409,3	60	132,740	28,110	)	(158,580)		(21,450)	390,180	0		390,180
472 CFD #72M	28,4	42	12,160	0	)	(11,480)		(6,590)	22,532	0		22,532
473 CFD #73M	294,2	95	67,580	0	)	(33,480)		(37,290)	291,105	0		291,105
474 CFD #74M	579,2	45	84,810	0		(41,500)		(52,360)	570,195	0		570,195
475 CFD #75M	55,7	88	14,750	0	)	(10,640)		(8,880)	51,018	0		51,018
476 CFD #76M	79,8	91	37,860	0	)	(39,890)		(8,520)	69,341	0		69,341
477 CFD #77M	49,	31	13,290	0	)	(10,660)		(6,840)	45,521	0		45,521
478 CFD #78M	251,2	80	79,060	0	)	(36,900)		(61,080)	232,360	0		232,360
479 CFD #79M	209,5	09	21,500	0	)	(860)		(80)	230,069	0		230,069
480 CFD #80M	385,	86	240,810	0	)	(129,640)		(124,280)	372,376	0		372,376

			FIS	cal Year 2025/202	26				
				Budget					
	Unaudited Fund Balance July 1, 2025	Revenues	Transfers In	Expenditures	Transfers Out	Available	Net Project Carryover	Net Proposed Adjustments	Estimated Fund Balance June 30, 2026
Special Revenue Funds:									
481 CFD #81M	\$ 81,907	\$ 123,610	\$ -	\$ (105,450)	\$ (48,850)	\$ 51,217	\$ -		\$ 51,217
482 CFD #82M	211,424	29,480	0	(500)	0	240,404	0		240,404
483 CFD #83M	199,673	63,940	0	(33,960)	(31,190)	198,463	0		198,463
484 CFD #84M	45,400	19,500	0	(11,550)	(9,590)	43,760	0		43,760
485 CFD #85 THE MEADOWS	1,054,022	431,720	0	(362,460)	(37,280)	1,086,002	0		1,086,002
486 CFD #86 ETIWANDA RIDGE	198,568	67,660	0	(47,020)	(34,210)	184,998	0		184,998
487 CFD #87 El Paseo	219,896	77,250	0	(27,560)	(67,320)	202,266	0		202,266
488 CFD #88 SIERRA CREST II	316,437	113,730	10,420	(90,490)	(8,470)	341,627	0		341,627
489 CFD #89 BELROSE	245,609	60,980	0	(33,750)	(32,950)	239,889	0		239,889
490 CFD #90 SUMMIT @ ROSENA PH i	1,446,883	363,610	0	(280,160)	(78,930)	1,451,403	0		1,451,403
491 CFD #91M	35,989	6,080	0	(500)	(2,320)	39,249	0		39,249
492 CFD #92M	94,473	17,220	0	(8,690)	(6,360)	96,643	0		96,643
493 CFD #93M	48,140	12,780	0	(17,090)	(5,990)	37,840	0		37,840
494 CFD #94M	9,948	2,100	0	(500)	(1,750)	9,798	0		9,798
495 CFD #95 SUMMIT @ ROSENA PH II	431,865	184,120	3,200	(233,940)	(23,030)	362,215	0		362,215
496 CFD #96M Tr. 19957	46,622	11,330	0	(11,770)	(4,220)	41,962	0		41,962
497 CFD #97M	26,277	5,270	0	0	(3,690)	27,857	0		27,85
498 CFD #98M	26,684	6,050	0	(500)	(2,600)	29,634	0		29,63
500 CFD #100M	275,092	82,990	0	(29,280)	(58,590)	270,212	0		270,212
501 CFD #101M	35,041	8,010	0	(500)	(3,460)	39,091	0		39,09
502 CFD #102M	22,955	5,010	0	(500)	(1,750)	25,715	0		25,71
503 CFD #103M Estrada	20,104	4,420	0	0	(1,130)	23,394	0		23,394
504 CFD #104M	45,207	13,780	0	(9,790)	(4,610)	44,587	0		44,58
505 CFD #105M	109,765	47,560	0	(20,080)	(31,040)	106,205	0		106,20
506 CFD #106M	249,391	92,070	0	(22,930)	(47,510)	271,021	0		271,02
507 CFD #107M	59,441	39,910	0	(8,070)	(31,090)	60,191	0		60,19 <sup>-</sup>
509 CFD #109M	603,803	353,570	0	(180,470)	(154,100)	622,803	0		622,803
510 CFD #510M	26,066	17,420	0	0	(5,100)	38,386	0		38,386
511 CFD #111M	54,846	72,470	0	(14,490)	(57,490)	55,336	0		55,33
512 CFD #112M	122,978	304,580	0	(140,130)	(162,230)	125,198	0		125,198
513 CFD #113	0	225,040	0	0	0	225,040	0	(160,080)	64,96
514 CFD #114M	0	55,080	0	0	0	55,080	0		55,08
515 CFD #115M	0	426,000	0	0	0	426,000	0		426,000
516 CFD #116M	0	66,930	0	0	0	66,930	0		66,930
Special Revenue Funds:									
Total Special Revenue Funds	\$ 81,197,243	\$ 69,777,810	\$ 4,419,980	\$ (62,826,310)	\$ (11,027,280)	\$ 81,541,443	\$ (21,826,253)	\$ 8,234,652	\$ 67,949,842

Part	
Purb Service Funds   Purb   Purb Service Funds	
Total Debt Service Funds	Estimated Fund Balance June 30, 2026
Capital Project Funds	
Capital Project Funds:	\$ 58,975
601 Capital Reinvestment \$ 49,169,039 \$ 5,351,850 \$ 2,500,000 \$ (2,656,560) \$ - \$ 54,364,329 \$ (46,171,451) \$ (8,073,380) \$ (602 Capital Improvements \$ 12,723,151 \$ 210,000 \$ 0 \$ 0 \$ 0 \$ 8,933,151 \$ (1,131,611) \$ (6,379,657) \$ (6,379,657) \$ (6,379,657) \$ (2,258,723) \$ (2,258,723) \$ (2,258,723) \$ (2,258,723) \$ (2,257,0380) \$ (2,1370,38	\$ 58,975
602 Capital Improvements 8,723,151 210,000 0 0 0 8,933,151 (1,913,611) (6,379,657) 603 Etrure Capital Projects 22,328,723 0 0 0 0 0 0, 22,328,723 (344,863) (13,000,000) 604 Capital Project -TUT 5,665,078 0 0 21,370,380 (21,370,380) 0 5,665,078 0 0 (271,045) 670 San Sevaine Flood Control 2,718,139 529,400 0 0 0 39,250 3,208,289 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
603 Future Capital Projects         22,328,723         0         0         0         22,328,723         (344,883)         (13,000,000)           604 Capital Project - TUT         5,665,078         0         21,370,380         (21,370,380)         0         5,665,078         0         (271,045)           620 San Sevaine Flood Control         4,9554         0         0         0         0         49,554         0           622 Storm Drain         15,910,823         1,105,000         0         (45,810)         (106,310)         16,863,703         (9,279,770)         (2,980)           623 Sewer Expansion         2,904,602         5,205,770         0         0         (37,590)         8,106,622         (685,652)           631 Fire Assessment         782,894         260,000         0         (12,590)         (46,120)         37,991,111         (12,435,349)           631 Infrascape Medians         2,662,099         400,000         0         (85,000)         782,894         (42,3922)           632 General Government         15,158,03         152,090         0         (31,700)         1,636,193         0           634 Delice Capital Facilities         4,648,373         655,500         0         (31,000)         1,636,193         0	\$ 119,498
604 Capital Project -TUT 5,465,078 0 21,370,380 (21,370,380) 0 5,465,078 0 271,045) 620 San Sevaine Flood Control 2,718,139 529,400 0 0 0 39,250) 3,208,289 0 0 621 Upper Etiwanda Flood Control 49,554 0 0 0 0 0 49,554 0 0 622 Storm Drain 15,910,823 1,105,000 0 (45,810) 116,6310 18,687,03 (9,279,770) (2,980) 623 Sewer Expansion 2,904,602 5,205,770 0 0 0 (3,750) 8,106,622 (685,652) 630 Circulation Mitigation 33,080,791 4,917,030 0 (12,590) (46,120) 37,939,111 (12,435,349) 631 Fire Assessment 782,894 260,000 0 0 (260,000) 782,894 (423,922) 632 General Government 14,427,259 430,000 0 0 (48,480) 14,690,769 (12,017,764) 633 Landscape Medians 2,662,099 400,000 0 0 (48,480) 14,690,769 (12,017,764) 634 Library Capital Improvement 1,515,803 152,090 0 0 (31,700) 1,636,193 0 0 634 Library Capital Improvement 1,515,803 152,090 0 0 (34,590) 20,935,066 (5,044,457) 636 Police Capital Facilities 4,648,373 655,500 0 (130,400) (70,280) 5,103,193 (194,571) 637 Underground Utilities 1,208,879 600,000 0 0 (34,590) 20,935,066 (5,044,457) (11,639) 658 (FD #31 Circus Heights North 1,894,388 0 0 0 0 (34,590) 20,935,066 (5,044,457) (11,639) 659 (FD #31 Circus Heights North 1,894,388 0 0 0 0 0 1,894,388 0 0 650 (FD #31 Fisera Crest 2,866 0 0 0 0 0 0 1,894,388 0 0 660 (FD #31 Siera Crest 2,866 0 0 0 0 0 0 1,894,388 0 0 660 (FD #31 Siera Crest 2,866 0 0 0 0 0 0 1,894,388 0 0 660 (FD #74 Siera Crest 2,866 0 0 0 0 0 0 1,894,389 0 0 664 (FD #80 Bila Strada 15,782 0 0 0 0 0 0 192,800 0 0 664 (FD #80 Bila Strada 15,622 0 0 0 0 0 0 193,500 0 0 665 (FD #80 Bila Strada Ridge 98,653 0 0 0 0 0 0 195,500 0 0 666 (FD #80 Bila Strada Ridge 98,653 0 0 0 0 0 0 195,500 0 0 667 (FD #80 Bila Strada Ridge 98,653 0 0 0 0 0 0 195,500 0 0 668 (FD #80 Bila Strada Ridge 98,653 0 0 0 0 0 0 0 195,500 0 0 667 (FD #80 Bila Strada Ridge 98,653 0 0 0 0 0 0 0 195,500 0 0 667 (FD #80 Bila Strada 15,600 0 0 0 0 0 195,500 0 0 668 (FD #80 Bila Strada 15,600 0 0 0 0 0 195,500 0 0 668 (FD #80 Bila Strada 15,600 0 0 0 0 0 10,500 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	639,883
620 San Sevaine Flood Control 2,718,139 529,400 0 0 0 3,2050 3,208,289 0 0 621 Upper Etiwanda Flood Control 49,554 0 0 0 0 0 49,554 0 0 622 Storm Drain 15,910,823 1,105,000 0 0 (45,810) (106,310) 16,863,730 (9,279,770) (2,980) 623 Sewer Expansion 2,904,602 5,205,770 0 0 0 (3,750) 8,106,622 (685,652) 630 Circulation Mitigation 33,080,791 4,917,030 0 0 (12,590) (46,120) 37,939,111 (12,435,349) 631 Fire Assessment 782,894 260,000 0 0 0 (260,000) 782,894 (423,922) 632 General Government 14,427,259 430,000 0 0 0 (260,000) 782,894 (423,922) 632 General Government 15,158,03 152,090 0 0 0 (33,5170) 3,026,799 1(1,622,603) 634 Library Capital Improvement 15,158,03 152,090 0 0 0 (33,5170) 3,026,799 (1,622,603) 634 Library Capital Improvement 1,7065,416 3,904,230 0 0 0 (33,5170) 20,935,066 (5,044,457) 636 Police Capital Facilities 4,648,373 655,500 0 0 (130,400) (70,280) 5103,193 (194,571) 657 (FD #31 Citrus Heights North 1,894,388 0 0 0 0 0 0 1,894,388 0 0 657 (FD #31 Citrus Heights North 1,894,388 0 0 0 0 0 0 1,894,388 0 0 658 (FD #31 Citrus Heights North 1,894,388 0 0 0 0 0 0 0 1,894,388 0 0 666 (FD #37 Sierra Crest 2,686 0 0 0 0 0 0 1,894,388 0 0 666 (FD #37 Sierra Crest 2,686 0 0 0 0 0 0 15,782 0 0 666 (FD #37 Bierra Crest 2,686 0 0 0 0 0 0 15,782 0 0 666 (FD #37 Bierra Crest 1 1,592 0 0 0 0 0 0 192,800 0 0 666 (FD #38 Sierra Crest 11 105,422 0 0 0 0 0 0 195,603 0 0 666 (FD #88 Sierra Crest 11 105,422 0 0 0 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 105,600 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0 0 105,600 0	8,983,84
621 Upper Etiwanda Flood Control 49,554 0 0 0 0 0 0 0 45,554 0 0 622 Storm Drain 15,910,823 1,105,000 0 (45,810) (1106,310) 16,863,703 (9,279,770) (2,980) 623 Sewer Expansion 2,904,602 5,205,770 0 0 0 (3,750) 8,106,222 (685,652) (685,652) 630 Circulation Mitigation 33,080,791 4,917,030 0 (12,590) (46,120) 37,939,111 (12,435,349) 631 Fire Assessment 782,894 260,000 0 0 (260,000) 782,894 (423,922) 632 General Government 14,427,259 430,000 0 0 0 (88,490) 14,808,769 (12,017,764) (500,000) 633 Landscape Medians 2,662,099 400,000 0 0 0 (351,700) 3,026,929 (1,622,603) 634 Library Capital Improvement 1,515,803 152,090 0 0 0 (31,700) 1,336,193 0 0 635 Parks Development 17,065,416 3,904,230 0 0 0 (34,580) 20,935,066 (5,044,457) (11,639) 636 Police Capital Facilities 4,648,373 655,500 0 (130,400) (70,280) 5,103,193 (194,571) 637 Underground Utilities 1,208,879 600,000 0 0 0 1,8094,388 0 0 657 CFD 831 Citrus Heights North 1,894,388 0 0 0 0 0 1,894,388 0 0 658 CFD 831 Citrus Heights North 1,894,388 0 0 0 0 0 1,894,388 0 0 660 CFD 870 Aveilino 798 0 0 0 0 0 1,894,388 0 0 660 CFD 871 Sierra Crest 2,686 0 0 0 0 0 1,5782 0 0 0 0 0 15,782 0 0 0 0 0 0 15,782 0 0 0 0 0 0 15,782 0 0 0 0 0 0 15,782 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	5,194,033
622 Sterm Drain 15,910,823 1,105,000 0 (45,810) (106,310) 16,863,703 (9,279,770) (2,980) 623 Sewer Expansion 2,904,602 5,205,770 0 0 0 (3,750) 8,106,622 (685,652) 630 Circulation Mitigation 33,080,791 4,917,030 0 (12,590) (46,120) 37,939,111 (12,435,349) 631 Fire Assessment 782,894 260,000 0 0 (260,000) 782,894 (423,922) 632 General Government 14,427,259 430,000 0 0 0 (48,490) 14,808,769 (12,017,764) (500,000) 633 Landscape Medians 2,662,099 400,000 0 0 0 (35,170) 3,026,929 (1,622,603) 634 Library Capital Improvement 15,15,803 152,090 0 0 0 (31,700) 1,636,193 0 0 635 Parks Development 17,065,416 3,904,230 0 0 0 (31,700) 1,636,193 0 0 635 Parks Development 17,065,416 3,904,230 0 0 (30,000) (30,000) 5,103,193 (194,571) (11,639) 637 Underground Utilities 1,208,879 600,000 0 0 (130,400) (70,280) 5,103,193 (194,571) 637 Underground Utilities 1,208,879 600,000 0 0 0 0 1,808,879 0 0 658 CFD #31 Citrus Heights North 1,894,388 0 0 0 0 0 0 0 1,894,388 0 0 658 CFD #31 Citrus Heights North 1,894,388 0 0 0 0 0 0 0 0 0 0,6052 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	3,208,289
623 Sewer Expansion 2,904,602 5,205,770 0 0 0 (3,750) 8,106,622 (685,652)   630 Circulation Mitigation 33,080,791 4,917,030 0 (12,590) (46,120) 37,939,111 (12,435,349)   631 Fire Assessment 782,894 260,000 0 0 0 (260,000) 782,894 (423,922)   632 General Government 14,427,259 430,000 0 0 0 (48,490) 14,808,769 (12,017,664) (500,000)   633 Landscape Medians 2,662,099 400,000 0 0 0 (35,170) 3,026,929 (1,622,603)   634 Library Capital Improvement 1,515,803 152,090 0 0 0 (31,700) 1,636,193 0 0   635 Parks Development 17,055,416 3,904,230 0 0 0 (33,580) 20,935,066 (5,044,457)   636 Police Capital Facilities 4,648,373 655,500 0 (130,400) (70,280) 5,103,193 (194,571)   637 Underground Utilities 1,208,879 600,000 0 0 0 1,808,879 0 0   658 CFD #31 Citrus Heights North 1,894,388 0 0 0 0 0 0 1,808,879 0 0   659 CFD #70 Avellino 798 0 0 0 0 0 1,894,388 0 0   659 CFD #71 Sierra Crest 2,686 0 0 0 0 0 0 0 7,98 0 0   660 CFD #71 Sierra Crest 2,686 0 0 0 0 0 0 0 15,782 0 0   661 CFD #80 Bella Strada 15,782 0 0 0 0 0 0 15,782 0 0   663 CFD #36 Citrus/Summit 192,800 0 0 0 0 192,800 0 0   664 CFD #86 Etiwanda Ridge 999,653 0 0 0 0 0 195,622 0 0   665 CFD #85 The Meadows 19,502 0 0 0 0 0 195,622 0 0   666 CFD #88 Sierra Crest I 105,422 0 0 0 0 0 105,422 0 0   666 CFD #88 Sierra Crest I 105,422 0 0 0 0 0 0 105,422 0 0   666 CFD #88 Sierra Crest I 105,422 0 0 0 0 0 0 105,422 0 0   667 CFD #89 Belrose (74) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	49,554
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631 Fire Assessment 782,894 260,000 0 0 0 (260,000) 782,894 (423,922) 632 General Government 14,427,259 430,000 0 0 0 (48,490) 14,808,769 (12,017,764) (500,000) 633 Landscape Medians 2,662,099 400,000 0 0 0 (35,170) 3,026,929 (1,622,603) 634 Library Capital Improvement 1,515,803 152,090 0 0 0 (31,700) 1,636,193 0 0 635 Parks Development 17,065,416 3,904,230 0 0 (30,000) (70,280) 5,103,193 (194,571) 636 Police Capital Facilities 4,648,373 6655,500 0 (30,000) (70,280) 5,103,193 (194,571) 637 Underground Utilities 1,208,879 600,000 0 0 1,808,879 0 0 657 CFD #31 Citrus Heights North 1,894,388 0 0 0 0 0 1,894,388 0 0 658 CFD #31 Ground Heights North 1,894,388 0 0 0 0 0 0 1,894,388 0 0 659 CFD #70 Avellino 798 0 0 0 0 0 0,805,2 0 0 660 CFD #71 Sierra Crest 2,686 0 0 0 0 0 0 2,686 0 0 661 CFD #80 Bella Strada 15,782 0 0 0 0 0 0 15,782 0 0 663 CFD #48 Citrus/Summit 192,800 0 0 0 0 989,653 0 0 664 CFD #86 Etiwanda Ridge 989,653 0 0 0 0 0 989,653 0 0 665 CFD #85 The Meadows 19,502 0 0 0 0 0 105,422 0 0 666 CFD #88 Sierra Crest II 105,422 0 0 0 0 0 0 105,422 0 0	7,420,970
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633 Landscape Medians 2,662,099 400,000 0 0 (35,170) 3,026,929 (1,622,603) 634 Library Capital Improvement 1,515,803 152,090 0 0 0 (31,700) 1,636,193 0 0 635 Parks Development 17,065,416 3,904,230 0 0 0 (34,580) 20,935,066 (5,044,457) 636 Police Capital Facilities 4,648,373 655,500 0 (130,400) (70,280) 5,103,193 (194,571) 637 Underground Utilities 1,208,879 600,000 0 0 0 1,808,879 0 0 657 CFD #31 Citrus Heights North 1,894,388 0 0 0 0 0 1,894,388 0 0 658 CFD #31 6,052 0 0 0 0 0 1,894,388 0 0 659 CFD #70 Avellino 798 0 0 0 0 0 798 0 0 660 CFD #71 Sierra Crest 2,686 0 0 0 0 0 2,686 0 0 661 CFD #80 Bella Strada 15,782 0 0 0 0 0 15,782 0 0 663 CFD #34 Citrus/Summit 192,800 0 0 0 0 192,800 0 0 664 CFD #86 Etiwanda Ridge 989,653 0 0 0 0 0 998,653 0 0 665 CFD #85 The Meadows 19,502 0 0 0 0 0 105,422 0 0 666 CFD #88 Sierra Crest II 105,422 0 0 0 0 0 0 105,422 0 0	358,972
634 Library Capital Improvement 1,515,803 152,090 0 0 0 (31,700) 1,636,193 0 (50,44,457) (11,639) 635 Parks Development 17,065,416 3,904,230 0 0 0 (34,580) 20,935,066 (5,044,457) (11,639) 636 Police Capital Facilities 4,648,373 655,500 0 (130,400) (70,280) 5,103,193 (194,571)	2,291,009
635 Parks Development 17,065,416 3,904,230 0 0 0 (34,580) 20,935,066 (5,044,457) (11,639) 636 Police Capital Facilities 4,648,373 655,500 0 (130,400) (70,280) 5,103,193 (194,571) 637 Underground Utilities 1,208,879 600,000 0 0 0 1,808,879 0 657 CFD #31 Citrus Heights North 1,894,388 0 0 0 0 0 1,894,388 0 0 658 CFD #31 Citrus Heights North 1,894,388 0 0 0 0 0 0 1,894,388 0 0 658 CFD #31 Citrus Heights North 798 0 0 0 0 0 0 0 6,052 0 0 659 CFD #70 Avellino 798 0 0 0 0 0 798 0 0 660 CFD #71 Sierra Crest 2,686 0 0 0 0 0 0 2,686 0 0 661 CFD #80 Bella Strada 15,782 0 0 0 0 0 15,782 0 0 663 CFD #74B Citrus/Summit 192,800 0 0 0 0 192,800 0 0 664 CFD #86 Etiwanda Ridge 989,653 0 0 0 0 0 989,653 0 0 665 CFD #85 The Meadows 19,502 0 0 0 0 0 105,422 0 666 CFD #88 Sierra Crest II 105,422 0 0 0 0 0 0 0 105,422 0 0 667 CFD #89 Belrose 774	1,404,326
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657 CFD #31 Citrus Heights North 1,894,388 0 0 0 0 0 0 1,894,388 0 6 658 CFD #31 6,052 0 0 0 0 0 0 6,052 0 0 659 CFD #70 Avellino 798 0 0 0 0 0 798 0 660 CFD #71 Sierra Crest 2,686 0 0 0 0 0 0 2,686 0 661 CFD #80 Bella Strada 15,782 0 0 0 0 0 15,782 0 663 CFD #74B Citrus/Summit 192,800 0 0 0 0 192,800 0 664 CFD #86 Etiwanda Ridge 989,653 0 0 0 0 0 989,653 0 665 CFD #85 The Meadows 19,502 0 0 0 0 0 195,022 0 666 CFD #88 Sierra Crest II 105,422 0 0 0 0 0 0 105,422 0 667 CFD #89 Belrose (74) 0 0 0 0 0 0 (74) 0 74	4,908,622
657 CFD #31 Citrus Heights North 1,894,388 0 0 0 0 0 1,894,388 0 658 CFD #31 6,052 0 0 0 0 0 6,052 0 659 CFD #70 Avellino 798 0 0 0 0 0 798 0 660 CFD #71 Sierra Crest 2,686 0 0 0 0 0 0 2,686 0 661 CFD #80 Bella Strada 15,782 0 0 0 0 0 15,782 0 663 CFD #74B Citrus/Summit 192,800 0 0 0 192,800 0 664 CFD #86 Etiwanda Ridge 989,653 0 0 0 0 0 989,653 0 665 CFD #85 The Meadows 19,502 0 0 0 0 0 195,022 0 666 CFD #88 Sierra Crest II 105,422 0 0 0 0 0 105,422 0 667 CFD #89 Belrose (74) 0 0 0 0 0 (74) 0 74	1,808,879
658 CFD #31 6,052 0 0 0 0 0 6,052 0 0 659 CFD #70 Avellino 798 0 0 0 0 0 798 0 660 CFD #71 Sierra Crest 2,686 0 0 0 0 0 0 2,686 0 661 CFD #80 Bella Strada 15,782 0 0 0 0 0 15,782 0 663 CFD #74B Citrus/Summit 192,800 0 0 0 192,800 0 664 CFD #86 Etiwanda Ridge 989,653 0 0 0 0 0 192,800 0 665 CFD #85 The Meadows 19,502 0 0 0 0 0 195,502 0 666 CFD #88 Sierra Crest II 105,422 0 0 0 0 0 105,422 0 667 CFD #89 Belrose (74) 0 0 0 0 0 0 (74) 0 74	1,894,388
659 CFD #70 Avellino 798 0 0 0 0 0 798 0 0 660 CFD #71 Sierra Crest 2,686 0 0 0 0 0 2,686 0 661 CFD #80 Bella Strada 15,782 0 0 0 0 0 15,782 0 663 CFD #74B Citrus/Summit 192,800 0 0 0 192,800 0 664 CFD #86 Etiwanda Ridge 989,653 0 0 0 0 989,653 0 665 CFD #85 The Meadows 19,502 0 0 0 0 195,502 0 666 CFD #88 Sierra Crest II 105,422 0 0 0 0 0 105,422 0 667 CFD #89 Belrose (74) 0 0 0 0 0 (74) 0 74	6,052
660 CFD #71 Sierra Crest 2,686 0 0 0 0 0 2,686 0 0 661 CFD #80 Bella Strada 15,782 0 0 0 0 0 15,782 0 663 CFD #74B Citrus/Summit 192,800 0 0 0 192,800 0 664 CFD #86 Etiwanda Ridge 989,653 0 0 0 0 989,653 0 665 CFD #85 The Meadows 19,502 0 0 0 0 195,502 0 666 CFD #88 Sierra Crest II 105,422 0 0 0 0 0 105,422 0 667 CFD #89 Belrose (74) 0 0 0 0 0 (74) 0 74	798
661 CFD #80 Bella Strada       15,782       0       0       0       0       15,782       0         663 CFD #74B Citrus/Summit       192,800       0       0       0       192,800       0         664 CFD #86 Etiwanda Ridge       989,653       0       0       0       989,653       0         665 CFD #85 The Meadows       19,502       0       0       0       19,502       0         666 CFD #88 Sierra Crest II       105,422       0       0       0       105,422       0         667 CFD #89 Belrose       (74)       0       0       0       0       (74)       0       74	2,686
663 CFD #74B Citrus/Summit       192,800       0       0       0       192,800       0         664 CFD #86 Etiwanda Ridge       989,653       0       0       0       0       989,653       0         665 CFD #85 The Meadows       19,502       0       0       0       19,502       0         666 CFD #88 Sierra Crest II       105,422       0       0       0       105,422       0         667 CFD #89 Belrose       (74)       0       0       0       0       (74)       0       74	15,782
664 CFD #86 Etiwanda Ridge     989,653     0     0     0     0     989,653     0       665 CFD #85 The Meadows     19,502     0     0     0     19,502     0       666 CFD #88 Sierra Crest II     105,422     0     0     0     105,422     0       667 CFD #89 Belrose     (74)     0     0     0     0     (74)     0     74	192,800
665 CFD #85 The Meadows     19,502     0     0     0     19,502     0       666 CFD #88 Sierra Crest II     105,422     0     0     0     105,422     0       667 CFD #89 Belrose     (74)     0     0     0     0     (74)     0     74	989,653
666 CFD #88 Sierra Crest II     105,422     0     0     0     0     105,422     0       667 CFD #89 Belrose     (74)     0     0     0     0     (74)     0     74	19,502
667 CFD #89 Belrose (74) 0 0 0 0 (74) 0 74	105,422
	105,422
	8,633,65
669 CFD #95 Summit @ Rosena II 5,932,129 0 0 0 (24,800) 5,907,329 0	5,907,329
670 CFD #87 El Paseo 960,065 0 0 0 960,065 0	960,069
671 CFD #106 Mountain View 51,862 0 0 0 51,862 0	51,862
672 CFD #99 The Retreat 72,165 0 0 0 72,165 0	72,165
672 CFD #100 Victoria 3,856,250 0 0 0 3,856,250 0 (1,508,654)	2,347,596
674 CFD #111 Monterado 5,333,237 0 0 0 5,333,237 0	5,333,237
675 CFD#107 Highland 2,723,683 0 0 0 0 2,723,683 0	2,723,683
676 CFD#107 Narra Hills 75,569 0 0 0 0 75,569 0	75,569

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

### **General Fund - Recommended Adjustments**

Fund	Organization	Dept	Organization/Project	Object	Object Description	Appropriations	Revenues	Transfers	Transfers	FB Impact	Reason
	Project #		Description			The state of the s		In	Out	,	
-	General F					5,353,250	119,334	18,034	(1,039,052)	(4,176,830)	
Pers	onnel Reques	sts (Re	curring)								
	10126100 10126201	IT IT	IT Applications IT Operations & Support	Various 8790	Personnel Accounts Operating Transfer Out	(99,064)			99,064		Eliminate Jr. Software Engineer Position PC#26032 and Xfer to Fund #102 recurring costs
	10140222 10140231 10140366	PD PD PD	Traffic Patrol Units Gangs Unit	Various	Personnel Accounts Personnel Accounts Personnel Accounts	475,130 226,340 465,430				(475,130) } (226,340) } (465,430) }	2020 Cops Grant completed move personnel appropriations to GF #101 from Fund #110
	Various	PD	Various	Various	Personnel Accounts	2,036,706				(2,036,706)	FY25/26 POA Contract Update
Offse	tting Adjustr	nents									
	10128000 10128200	FN FN	Management Services Accounting	6310 8111	Interest - Investments Accounting and Auditing	67,200	67,200			67,200 } (67,200) }	Increase revenues and appropriations for cash flow analysis services
	10137011 10137000		Recycled Water Engineering Administration	5825 8110	Recycled Water Legal Services	50,000	50,000				Increase revenues and appropriations for recycled water agreements legal review
	10140100 10140100	PD PD	Administrative Services Administrative Services	6480 8010	Miscellaneous Reimb Departmental Expense	2,134	2,134			2,134 } (2,134) }	Increase revenues and appropriations for challenge coin proceeds and costs
New	Requests (O	ne-Tim	e)								
	10110400 10110400 10110400 101122000 10122200 10128100 10132#00 10134100 10134100 10134505 10140300 10128200 10128200 10137505 10140231 10140231 10137### 10137505	PD FN FN PW&E PD PD	Marketing & Communications Memority Records and Elections Mgmt Services Admin Building & Safety Admin Planning Planning Planning Traffic/Streets Special Operations-Admin  Management Services Accounting Traffic/Streets Patrol Units  Various Traffic/Streets	8011 8014 8130 8018 8010 8130 8130 8130 8010 8420 6900 8790 8130 8790 7130 8130	Advertising Computer Hardwar <\$5000 Other Professional Svos Other Professional Svos Conference & Meetings Departmental Expense Other Professional Svos Other Professional Svos Other Professional Svos Departmental Expense Lease Expense - Principal Operating Transfers In Operating Transfer Out Other Professional Svos Operating Transfer Out Operating Transfer Out Operating Transfer Out Payroll Offset Other Professional Svos	14,000 15,500 35,000 155,050 20,000 19,500 50,000 220,000 3,000 40,000 30,000		18,034	74 60,710 (1,198,900)	(15,500) (35,000) (155,050) (20,000) (19,500) (50,000) (50,000) (3,000) (40,000) } 18,034 (74) (30,000) (60,710)	FY25/26 Experience Fontana ads FY25/26 Experience Fontana graphics FY25/26 Experience Fontana graphics FY25/26 Microfiche scanning services FY25/26 Microfiche scanning services FY25/26 Finance team event FY25/26 Ch.30 citywide sign code update FY25/26 Ch.30 zoning and development code update FY25/26 Scanning services FY25/26 Traffic Signal Maintenance Tech II equipment FY25/26 Metrolink surveillance systems File #25-0088, CC approved 3/11/25. Increase Fund #301 cost allocation to city from OAHMP grant Xfer to Fund #667 to correct FB overage Increase appropriations for on call support Correct Xfer to Fund #110 for Bike Patrol-CDBG Decrease adopted Xfer to Fund #110 for 2020 COPS grant projects FY25/26 salary savings to fund full-time staff augmentation 12 months
Carry	overs										
	10128200 10128200	FN FN	Accounting Accounting	8090 8090	Managed Savings Managed Savings	1,000,000 (887,800)				007,000 }	C/O appropriations for FY25-26 One-Time request funding (FY24-25 Q4)
	10137203 10137505	PW&E	Weed Abatement Traffic/Streets	8130 8130	Other Professional Svcs Other Professional Svcs	4,600 120,000				(120,000)	C/O Downtown parcels weed abatement (FY24-25 Q2) C/O Mobile Alerting and Detection (FY24-25 Q2)
	Various Various Various Various Various	CA FN DS PW&E PD	Various Various Various Various Various	Various Various Various	Operating Accounts Operating Accounts Operating Accounts Operating Accounts Operating Accounts Operating Accounts	69,776 209,993 231,584 163,285 360,887				(69,776) } (209,993) } (231,584) } (163,285) } (360,887) }	Carryover purchase orders form FY24/25

### Other Funds - Recommended Adjustments

Fund Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
102 City Tech	inology				205,946	-	99,064	-	(106,882)	
10226101 10226101 10226101	IT IT IT	Information Systems Information Systems Information Systems	6900 8035 8053	Operating Transfers In Software Maint Cloud/Hosted	73,000 25,000		99,064		(25,000)	} appropriations for ESRI ArcGIS monitor, GIS software ticensing. GIS image detection software, and video
10226206	IT	Security	8053	Cloud/Hosted	13,500				(13,500)	management system
10226101	IT	Information Systems	8053	Cloud/Hosted	20,000				(20,000)	
10226101	IT	Information Systems	8053	Cloud/Hosted	1,200				(1,200)	Increase appropriations for PD Cellhalk license
10226101	IT	Information Systems	8053	Cloud/Hosted	6,000				(6,000)	Increase appropriations for PD LegalUpdates sub
Various	IT	Various	Various	Operating Accounts	63,346				(63,346)	Carryover purchase orders form FY24/25
10240103	PD	Dept Training - PA Admin	8032	Outsourced Svcs (HW/SW)	3,900				(3,900)	Carryover purchase orders form FY24/25
103 Facility N	laintena	ince			204,662	_	_	_	(204,662)	
10328300			0240	Office Family France & Fire	,				, ,	FV05/00 One Time and product and an artist and an artist and artists and artists and artists are also
	FN	General Office Services	8318	Office Equip Furn & Fix	20,000				(20,000)	FY25/26 One-Time mail machine replacement
10337317	PW&I	Facilities Maintenance	7113	Overtime	50,000				(50,000)	C/O Overtime for facility projects (FY24-25 Supp)
10337317	PW&I	Facilities Maintenance	8130	Other Professional Svcs	20,000				(20,000)	C/O Downtown parking structure security improvements (FY24-25 Q2)
10337317	PW&I	Facilities Maintenance	Various	Operating Accounts	114,662				(114,662)	,
105 KFON					955,700	_	_	-	(955,700)	
10510401	CA	Media Support Services	8329	Other Construction	955,700				(955,700)	Increase appropriations for FXN Studio Project File #25- 0480, CC Approved 9/9/25
106 Self-Insu	rance				241,467	-	-	-	(241,467)	
10615200	HR	Risk Liability	8110	Legal Services	200,000				(200,000)	Increase appropriations for Building & Safety Code
10615200	HR	Risk Liability	8130	Other Professional Svcs	41,467				(41,467)	Compliance legal services
			0130	Other Floressional Svcs			(, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		, ,	Carryover purchase orders form FY24/25
110 GF Opera	ating Pr	ojects			(1,162,901)	100	(1,138,190)	-	24,811	
04020003-110		2020 COPS Grant - Officer #1		O Operating Transfers In			(239,410)		(239,410)	
04020003-110 04020004-110		2020 COPS Grant - Officer #1 2020 COPS Grant - Officer #2		Personnel Accounts  O Operating Transfers In	(239,410)		(235,720)		239,410 (235,720)	•
04020004-110		2020 COPS Grant - Officer #2		Personnel Accounts	(235,720)		(200,720)		235,720	}
04020005-110		2020 COPS Grant - Officer #3		O Operating Transfers In	(000 0 40)		(226,340)			} 2020 COPS Grant completed, Xfer personnel appropriations
04020005-110 04020006-110		2020 COPS Grant - Officer #3 2020 COPS Grant - Officer #4		Personnel Accounts O Operating Transfers In	(226,340)		(247,060)		(247,060)	} to GF #101
04020006-110		2020 COPS Grant - Officer #4		Personnel Accounts	(247,060)		(247,000)		247,060	}
04020007-110		2020 COPS Grant - Officer #5		O Operating Transfers In	(0.40.000)		(250,370)		(250,370)	
04020007-110		2020 COPS Grant - Officer #5		Personnel Accounts	(218,370)				218,370	}
04020003-110 04020004-110		2020 COPS Grant - Officer #1 2020 COPS Grant - Officer #2		Personnel Accounts Personnel Accounts	(7,093)				7,093	}
04020004-110		2020 COPS Grant - Officer #2 2020 COPS Grant - Officer #3		Personnel Accounts Personnel Accounts	(11,888) (5,454)				11,888 5,454	Decrease FY24-25 personnel appropriations for 2020 COPS
04020006-110		2020 COPS Grant - Officer #4		Personnel Accounts	(13,333)				13,333	grant
04020007-110	0-A PD	2020 COPS Grant - Officer #5	Various	Personnel Accounts	(6,969)				6,969	}
04032033-110	0-A PD	Bike Patrol-CDBG Public Safety	6900	O Operating Transfers In			60,710		60,710	Correct Xfer to Fund #110 for Bike Patrol-CDBG
04032033-110	0-A PD	Bike Patrol-CDBG Public Safety	Various	Personnel Accounts	(16,164)				16,164	Decrease FY24-25 personnel appropriations for Bike Patrol- CDBG
04032033-110	0-A PD	Bike Patrol-CDBG Public Safety	Various	Personnel Accounts	64,800				(64,800)	FY25/26 POA Contract Update
40200007-110 40200007-110		Metal Recycling Program Metal Recycling Program		0 Miscellaneous Income 3 Equip (Non-Comp) <\$5000	100	100			100 (100)	} Increase revenues and appropriations for metal/gun recycling
115 Lease-Fir	e .				-	-	-	5,700,000	(5,700,000)	
	8100 FN	Lease-Fire	8790	O Operating Transfer Out				5,700,000	(5,700,000)	Xfer to Fund #601 for various downtown projects

### Other Funds - Recommended Adjustments

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
223	Federal Ass	ot So	izuro			2.158.034	<u> </u>			(2,158,034)	
	22340199	PD PD	PD Admin Project	8130	Other Professional Svcs	200,000				(200,000)	Increase appropriations for CAD/RMS consultant File #25-
	22340233	PD	Air Support	8018	Conference & Meetings	20,000				(20,000)	0611, CC Approved 10/28/25 Increase appropriations for air support training
	22340233	PD	Air Support	8317	Maintenance Equipment	872,830				(872,830)	Increase appropriations for Airship Replacement Engine File
	22340373	PD	Federal Seizures	8010	Departmental Expense	50,000				(50,000)	#25-0478, CC approved 9/9/25 Increase appropriations for Police promotional products
	22340373	PD	Federal Seizures		Operating Objects	490,000				(490,000)	C/O Helicopter mapping system funds File #21-3153, CC Approved 7/23/24
	22340373	PD	Federal Seizures	8319	Vehicles	516,562				(516,562)	Increase appropriations for armored vehicle File #25-0482, CC Approved 9/9/25
	22340373	PD	Federal Seizures	8019	Communications	8,642				(8,642)	Carryover purchase orders form FY24/25
224	State Asset	Seizu	ıre			5,000	-	-	-	(5,000)	
	22440372	PD	Asset Seizure	8010	Departmental Expense	5,000				(5,000)	Carryover purchase orders form FY24/25
225 I	PD Traffic S	afety				83,058	-	-	-	(83,058)	
	Various	PD	Various	Various (	Other Professional Svcs	83,058				(83,058)	Carryover purchase orders form FY24/25
241	Air Quality I	Vigmt	Dist			20,000	-	-	-	(20,000)	
	24115002	HR	Rideshare	8010	Departmental Expense	20,000				(20,000)	Increase appropriations for Rideshare program omitted from the adopted budget
246	Measure I 2	010-2	040 Local			(310,088)	-	-	-	310,088	
	37600019-246-A	PW&E	Six (6) Downtown Signals	8329	Other Construction	100,000				(100,000)	Increase appropriations for Downtown traffic signals design (6)
	37600069-246-A	PW&E	Citywide Bus Pads TDA	8329	Other Construction	40,000				(40,000)	Increase appropriations for citywide bus pads construction
	37603355-246-A		Citrus/Ceres Traffic Signal	Various (	Operating Accounts	(51,355)				51,355	Project complete, return remaining funds to FB
	37603367-246-#		Alder Middle School S/W Arrow/Cypress TS		Operating Accounts Operating Accounts	(641,990) (282,235)				641,990 282.235	Project complete, return remaining funds to FB Project complete, return remaining funds to FB
	Various		Various		Operating Accounts	525,492				(525,492)	Carryover purchase orders form FY24/25
281	Gas Tax (St	ate)				1,908	-	-	-	(1,908)	
	Various	PW&E	Various	8012	Uniform Expense	1,908				(1,908)	Carryover purchase orders form FY24/25
283	Road Maint	enand	ce & Rehab			-	-	-	-	-	
	37600014-283-A 37600016-283-A	PW&E	Pave Rehab (Heritage - E. Lincoln ) Pave Rehab (Heritage - E. Lincoln ) Pave Rehab (S.ridge Grid 52 SW) Pave Rehab (S.ridge Grid 52 SW)	8329 8330 8329 8331	Other Construction Construction Contracts Other Construction Construction Contingency	208,150 137,730 (150,000) (195,880)					} } Move appropriations from Pavement Rehab Grid 52 to VoH } East Lincon Loop }
	37600088-283-A	PW&E PW&E PW&E PW&E	FY 25/26 Pavement Rehab (RMRA) FY 25/26 Pavement Rehab (RMRA) FY 25/26 Pavement Rehab (RMRA) Pavement Rehabilitation - RMRA Pavement Rehabilitation - RMRA Pavement Rehabilitation - RMRA	Various I Various I Various I Various I	Revenue Accounts Personnel Accounts Operating Accounts Revenue Accounts Personnel Accounts Operating Accounts	97,920 727,391 (97,920) (727,391)	511,212 (511,212)				
301	Grants					3,215,437	3,209,101	-	18,034	(24,370)	
	30137221 30137221 37600079-301-A 37600079-301-A	PW&E	Dwnt Furn-Reyes Funding     Dwnt Furn-Reyes Funding     Plaza Improvements Project     Plaza Improvements Project	5367 8010 5367 8329	State Grant Departmental Expense State Grant Other Construction	(21,547) 21,547	(21,547) 21,547				} } C/O Reyes Grant funding and move appropriations to project } for thermoplastic artwork }
	30100002-301-A 30100003-301-B		Oil Payment Program SB1383 Local Assistance Grant (OWR)	5329 8010	Oil Recycling Revenue Departmental Expense	(1)	(1)				} Decrease revenues and appropriations to match grant } amounts

### First Quarter Budget Status Report - 2025/2026

# Other Funds - Recommended Adjustments Fiscal Year 2025/2026

						ristai ieai	2023/2020				
Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
301 G	rants - cor	tinuc	nd .								
3	0200024-301-A 0200024-301-A	DS	Slovene Apts Project Slovene Apts Project	5328 8119	CDBG Grant Reimbursement Construction-Non-Capital	1,090,000	1,090,000				} Increase revenues and appropriations for ProHousing Grant } Budget File #21-2970, CC Approved 2/13/24
	0200024-301-A 7603333-301-A		Slovene Apts Project Foothill: Hemlock-Almeria Arterial	8119 8329	Construction-Non-Capital Other Construction	(600,000) 600,000					} Defund Slovene Aprts project and move appropriations to } reverse FY24/25 transaction
3	0200026-301-A	DS	Older Adults Home Mod Program Older Adults Home Mod Program Housing & Homeless Incentive Prog Housing & Homeless Incentive Prog	8130 8790 5328 8130	Other Professional Svcs Operating Transfer Out CDBG Grant Reimbursement Other Professional Svcs	(18,034) 851,245	851,245		18,034	851,245	} Increase cost allocation to GF #101 from OAHMP grant } Increase revenues and appropriations for HHIP Grant Budget } File #25-0348, CC Approved 7/22/25
	0200028-301-B 0200028-301-B	DS DS	Housing & Homeless Incentive Prog Housing & Homeless Incentive Prog	5328 8310	CDBG Grant Reimbursement Land	848,755	848,755				} Increase revenues and appropriations for HHIP Grant Budget } File #25-0348, CC Approved 7/22/25
3	7600074-301-A	PW&E	9/11 Monument 9/11 Monument Honor Roll Monument Honor Roll Monument	5367 8330 5367 8329	State Grant Construction Contracts State Grant Other Construction	(600,000) 600,000	(600,000) 600,000				} Move project appropriations from 9/11 Monument to Honor } Roll projects
3	7600022-301-A 7600074-301-D	PW&E	Lewis Library Renovation Lewis Library Renovation Honor Roll Monument Honor Roll Monument	5367 8329 5367 8330	State Grant Other Construction State Grant Construction Contracts	600,000 (600,000)	600,000 (600,000)				} } Move project appropriations from Honor Roll to Library } Renovation projects }
3	7600073-301-A	PW&E	Downtown Renderings Downtown Renderings Plaza Improvements Project Plaza Improvements Project	5367 8113 5367 8329	State Grant Design/Architect Service State Grant Other Construction	(5,000) 5,000	(5,000) 5,000				} Move project appropriations to Plaza Improvements project } for thermoplastic artwork
	0100004-301-A 0100004-301-A		ABC Grant - 2025 ABC Grant - 2025	5325 Various	Police OTS Reimb Operating Accounts	(572)	(905)			(905) 572	
4	0100005-301-A 0100005-301-A 0200009-301-A 0200009-301-A	PD PD	ABC Grant 25/26-APP14 ABC Grant 25/26-APP14 STEP GRANT 2026-PT26030 STEP GRANT 2026-PT26030	5325	Police OTS Reimb Operating Accounts Police OTS Reimb Operating Accounts	27,080 335,000	27,080 335,000			(27,080) 335,000	} Increase revenues and appropriations for 2026 ABC Grant } File #25-0465, CC Approved 9/9/25 } Increase revenues and appropriations for 2026 OTS Grant } File #25-0506, CC Approved 10/14/25
	0300012-301-A 0300012-301-A		2024 HSGP Grant 2024 HSGP Grant	5349 Various	Homeland Security Grant Operating Accounts	57,927	57,927				} Increase revenues and appropriations for 2024 HSGP grant } File #25-0531, CC Approved 10/14/25
3	0126210	IT	Downtown Sec Improv	8130	Other Professional Svcs	24,037				(24,037)	Carryover purchase orders form FY24/25
302 A	RPA - City					3,638	11,558,408	-	-	11,554,770	
3	02###99	Var	Various Storm Drain Admin-Eng	5311 8130	Federal Grant Funds Other Professional Svcs	3,638	11,558,408			11,558,408	Increase revenue budget to match earned revenue posted by Accounting Carryover purchase orders form FY24/25
				0130	Outer Professional Svcs	-,					Carryover purchase orders form F 124/25
322 S	tate COPS	AB 3	229			146,611	-	-	-	(146,611)	
	2240233 2240233	PD PD	Air Support Air Support	8130 8130	Other Professional Svcs Other Professional Svcs	50,000 96,611				(50,000) (96,611)	Increase appropriations for FY25/26 Helisafe Contract Carryover purchase orders form FY24/25

### First Quarter Budget Status Report - 2025/2026

### Other Funds - Recommended Adjustments

						riscai i eai	2023/2020				
Fund	Organization Project #	Dept	Organization/Project  Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
362	CDBG					68,999	63,419	-	-	(5,580)	
	04032033-362-A 04032033-362-A		Bike Patrol-CDBG Public Safety Bike Patrol-CDBG Public Safety	5328 7113	CDBG Grant Reimbursement Overtime	7,020	1,440				} Adjust Bike Patrol-CDBG Public Safety budget to match } FY24/25 HUD allocation
	30200002-362-G 30200002-362-G		CDBG Acq/Rehab/Rental CDBG Acq/Rehab/Rental	5328 8310	CDBG Grant Reimbursement Land	27,906	27,906				} Adjust CDBG Acq/Rehab/Rental budget to match FY24/25 } HUD allocation
	30200003-362-A 30200003-362-A		CDBG Project TBD CDBG Project TBD	5328 8329	CDBG Grant Reimbursement Other Construction	18,720	18,720				} Increase revenues and appropriations for CDBG Project TBD } budget based on program income spent
	30200011-362-A 30200011-362-A	DS DS	CDBG Housing Admin CDBG Housing Admin	5328 8130	CDBG Grant Reimbursement Other Professional Svcs	8,587	8,587				} Adjust CDBG Housing Admin budget to match FY24/25 HUD } allocation
	30200012-362-A 30200012-362-A	DS DS	Emergency Solutions Grant Emergency Solutions Grant	5328 8130	CDBG Grant Reimbursement Other Professional Svcs	2,779	2,779				} Adjust Emergency Solutions Grant budget to match FY24/25 } HUD allocation
	30200016-362-A 30200016-362-A		CDBG CSD Program CDBG CSD Program	5328 8028	CDBG Grant Reimbursement City Programs	3,987	3,987				} Adjust CDBG CSD Program budget to match FY24/25 HUD } allocation
363	HOME					(11,984)	(11,984)	-	-	-	
	30200006-363-A 30200006-363-A	DS DS	Home Project TBD Home Project TBD	5328 8130	CDBG Grant Reimbursement Other Professional Svcs	(10,786)	(10,786)				} Adjust Home Project TBD budget to match FY24/25 HUD } allocation
	30200017-363-A 30200017-363-A		Home Program Home Program	5328 8130	CDBG Grant Reimbursement Other Professional Svcs	(1,198)	(1,198)				} Adjust Home Program budget to match FY24/25 HUD } allocation
395	LMD #1 City	Wid	e			45	-	-	-	(45)	
	39537250	PW&E	E LMD #1	8012	Uniform Expense	45				(45)	Carryover purchase orders form FY24/25
396	LMD #2 Vlq	of H	aritana			405,942	18	-	-	(405,924)	
	39637209 Various	PW&E	E Landscape Maintenance E Various	6210 Various	Assessment/Special Tax Operating Accounts	405,942	18			18 (405,942)	Increase revenues to match DTA's reports to County Carryover purchase orders form FY24/25
398	LMD #3 Hur	iter's	Ridge			49.254	-	-	-	(49,254)	
	Various		Various	Various	Operating Accounts	49.254				(49,254)	Carryover purchase orders form FY24/25
				various	Operating Accounts	49,234	(700)				Carryover purchase orders form F124/23
	LLMD #3 Hu		•			-	(720)	-	-	(720)	
	39937208		Street Lights	6210	Assessment/Special Tax		(720)			(720)	Decrease revenues to match DTA's reports to County
401	CFD #1 Sou	thrid	ge Village			262,762	(63,765)	-	-	(326,527)	
	40137209 Various		E Landscape Maintenance E Various	6210 Various	Assessment/Special Tax Operating Accounts	262,762	(63,765)			(63,765) (262,762)	Decrease revenues to match DTA's reports to County Carryover purchase orders form FY24/25
406	CFD #6 The	Land	dings			1,980	-	-	-	(1,980)	
	40637202	PW&E	E Parks	8010	Departmental Expense	1,980				(1,980)	Carryover purchase orders form FY24/25
408	CFD #8 Pres	sley				1,980	98	-	-	(1,882)	
	40837209 40837202	PW&E	E Landscape Maintenance E Parks	6210 8010	Assessment/Special Tax Departmental Expense	1,980	98			98 (1,980)	Increase revenues to match DTA's reports to County Carryover purchase orders form FY24/25
412	CFD #12 Sie	erra L	.akes			19.350	-	-	-	(19,350)	
	Various		E Various	Various	Operating Accounts	19,350				(19,350)	Carryover purchase orders form FY24/25
435	CFD #35M				<u>-</u>	142,807	_		_	(142,807)	
	Various	PW&F	E Various	Various	Operating Accounts	142,807				(142,807)	Carryover purchase orders form FY24/25
	CFD #69M			· unous	- p	77,076			_	(77,076)	2y 2.00 paronago oragio (SIIII) (2.1120
403		Distant	- Davis	0400	Other Profession 10	,			-	( , ,	
	46937202	PW&E	E Parks	8130	Other Professional Svcs	77,076				(77,076)	Carryover purchase orders form FY24/25

### First Quarter Budget Status Report - 2025/2026

### Other Funds - Recommended Adjustments

						i iscai i cai	2023, 2020				
Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
513 (	CFD #113					-	(160,080)	-	_	(160,080)	
	51337209	PW&E	CFD #512 The Gardens	6210	Assessment/Special Tax		(160,080)			(160,080)	Decrease revenues to match DTA's reports to County
580 (	General Del	ot Ser	vice			24,969,880	24,969,880	-	-	-	
	58028200 58028200	FN FN	General Debt Service General Debt Service	6810 8410	Bond Proceeds Principal	24,969,880	24,969,880			24,969,880 (24,969,880)	} Record bond refunding for 2014 LRB with 2025 LRB } proceeds
601 (	Capital Reir	vestr	nent			146,773,380	120,000,000	18,700,000	-	(8,073,380)	
			Lease Revenue Bond Series 2025A Lease Revenue Bond Series 2025A	6810 8130	Bond Proceeds Other Professional Svcs	22,150,000	22,150,000			22,150,000 (22,150,000)	} Increase revenues and appropriations for bond proceeds }
	37200011-601-A 37200011-601-A		Seville Park Bicycle Pump Track Seville Park Bicycle Pump Track	6810 8130	Bond Proceeds Other Professional Svcs	850,000	850,000				} Increase appropriations for bicycle pump track at Seville Park } using bond proceeds
	37600012-601-A 37600012-601-A		City Hall Renovation Phase 2 City Hall Renovation Phase 2	6810 8329	Bond Proceeds Other Construction	70,000,000	70,000,000				} Increase revenues and appropriations for City Hall } Renovation Phase II bond proceeds and construction
	37600067-601-A 37600067-601-A 37600067-601-A 37600067-601-A	PW&E PW&E	Downtown West Parking Structure Downtown West Parking Structure Downtown West Parking Structure Downtown West Parking Structure	Various	Bond Proceeds Operating Accounts Personnel Accounts Operating Accounts	16,000,000 41,208 10,958,792	27,000,000			(16,000,000)	<ul> <li>Increase appropriations for Downtown West Parking</li> <li>Structure in Fund #601 to be funded by bond proceeds, and</li> <li>appropriate Fund #632 amount to be funded by bond</li> <li>proceeds</li> </ul>
	60130000 60130000	DS DS	Special Projects Special Projects	6900 6900	Operating Transfers In Operating Transfers In			5,700,000 13,000,000		5,700,000 13,000,000	Xfer from Fund #115 for various downtown projects Xfer from Fund #603 for various projects
	60110500 60130106	CA DS	Econ Development Project Economic Development	8130 8130	Other Professional Svcs Other Professional Svcs	(30,045) 61,980				30,045 (61,980)	C/O unused FY24/25 org funding to be spent in FY25/26
	60130106	DS	Economic Development	8130	Other Professional Svcs	9,000				(9,000)	Increase appropriations for Art In The Park paint projects
	37600067-601-A 30200023-601-A	PW&E	Downtown West Parking Structure Aldea Legacy Apts	Various 8310	Operating Accounts	(15,500,000) 15,500,000					Increase appropriations for Aldea Apartments purchase by defunding Parking Structure West, to be funded by bond sale File #25-0503, CC Approved 9/9/25
	37600035-601-A 37300002-601-A		Downtown Parking Structure Center Stage Theater Renovation	8329 8329	Other Construction Other Construction	(100,000) 100,000					} Defund Downtown East Parking Structure and move } appropriations for Stage Red equipment/improvements
	37600061-601-A 37600063-601-A		Southridge Pavement Rehab (Grid 53) Courtplace	Various 8329	Operating Accounts Other Construction	(123,395) 2,800,000				123,395 (2,800,000)	Project complete, return remaining funds to FB Increase appropriations for Courtplace construction
	37600080-601-A	PW&E	8572 Sierra - Warm Shell Impr.	8329	Other Construction	1,200,000				(1,200,000)	Increase appropriations for 8572 Sierra restaurant warm shell File #25-0538, CC approved 9/23/25
	37600081-601-A	PW&E	8470 Nuevo - Warm Shell Impr.	8329	Other Construction	500,000				(500,000)	Increase appropriations for 8470 Nuevo restaurant warm shell
	37600084-601-A	PW&E	Regional Navigation Center	8329	Other Construction	7,525,500				(7,525,500)	Increase appropriations for Navigation Center construction and design
	37600085-601-A	PW&E	Metrolink Renovation	8113	Design/Architect Service	400,000				(400,000)	Increase appropriations for Metrolink PD substation design
	30000001-601-A	DS	Transitional Housing Purchase/Renov	Various	Operating Accounts	11,400,000				(11,400,000)	Increase appropriations for Transitional Housing purchase, escrow, and renovation 16390 Foothill
	37300012-601-A	PW&E	Public Works Storage - Building 2	8130	Other Professional Svcs	3,000,000				(3,000,000)	Increase appropriations for Public Works Storage Purchase 16565 Orange Way
	60110500 60137212	CA PW&E	Econ Development Project Parks & Landscape Special Proj	Various 8119	Operating Accounts Construction-Non-Capital	30,332 8				(30,332) (8)	Carryover purchase orders form FY24/25 Carryover purchase orders form FY24/25

### Other Funds - Recommended Adjustments

						i iscai reai	2023/2020				
Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
602 Capital Improvement					6,442,989	63,332	-	-	(6,379,657)		
60	230000	DS :	Special Projects	Various	Operating Accounts	1,319,705				(1,319,705)	C/O unused FY24/25 org funding to be spent in FY25/26
60	230000	DS :	Special Projects	8310	Land	4,949,455				(4,949,455)	C/O Land purchase and demo appropriations (FY24/25 Q2) File #21-3126/27, 21-3509, CC approved 7/9/24, 2/25/25
	7604130-602-F 0230000		Pavement Rehabilitation - RMRA Special Projects	5317 8130	County - Special Proj Other Professional Svcs	173,829	63,332			63,332 (173,829)	Increase revenues for SB County contribution received Carryover purchase orders form FY24/25
603 Future Capital Projects						-	_	-	13,000,000	(13,000,000)	
60	328100	FN I	Project Advances Admin	8790	Operating Transfer Out				13,000,000	(13,000,000)	Xfer to Fund #601 for various projects
604 Ca	apital Proj	ect -Tl	JT			271,045	-	-	-	(271,045)	
60	)437000 )200023-604-A	PW&E	PW Admin - TUT Aldea Legacy Apts	8130 8130	Other Professional Svcs Other Professional Svcs	(200,000) 200,000				200,000 (200,000)	} Move appropriations for Aldea gap funding
	0200023-604-A 0600090-604-#		Aldea Legacy Apts FY 25/26 Pavement Rehabilitation Pr	8310 Various	Land Personnel Accounts	7,700,000 (7,700,000)					} Defund Pavement Rehab and increase appropriations for } Aldea Apartments File #25-0503, CC Approved 9/9/25
	)437200 )437200		Parks & Landscape - TUT Parks & Landscape - TUT	8130 8130	Other Professional Svcs Other Professional Svcs	143,000 22,250				(143,000) (22,250)	Increase appropriations for replastering VoH pools Increase appropriations for Jesse Turner fountain repair
37 37	0437000 7300007-604-A 7300008-604-A 7300009-604-A	PW&E	PW Admin - TUT Public Works HVAC Replacement Heritage Center Flooring Replacemen FP Aquatic Ctr HVAC Replacement	8130 8130 8130 8130	Other Professional Svcs Other Professional Svcs Other Professional Svcs Other Professional Svcs	(383,000) 150,000 133,000 100,000					} } Move appropriations for various replacements: PW HVAC, } Heritage CC flooring, Fontana Aquatic Center HVAC }
	0437000 7600087-604-A		PW Admin - TUT ADA Ramps Reconstruction	8130 Various	Other Professional Svcs Operating Accounts	(500,000) 500,000				500,000 (500,000)	} Move appropriations for ADA ramps reconstruction
60	)440492	PD I	PD Dispatch - TUT	8317	Maintenance Equipment	105,795				(105,795)	Increase appropriations for Motorola 800mhz Dispatch radio File #25-0610, CC Approved 10/28/25
622 St	322 Storm Drain					2,980	-	-	-	(2,980)	
62	2237000	PW&E	Storm Drain Admin-Eng	8130	Other Professional Svcs	2,980				(2,980)	Carryover purchase orders form FY24/25
632 G	eneral Gov	vernme	ent			500,000	-	-	-	(500,000)	
37	′300012-632-A	PW&E	Public Works Storage - Building 2	8329	Other Construction	500,000				(500,000)	Increase appropriations for Public Works Storage Purchase 16565 Orange Way
37	600067-632-A	PW&E	Downtown West Parking Structure Downtown West Parking Structure Public Works Storage - Building 1		Personnel Accounts Operating Accounts Land	(41,208) (10,958,792) 11,000,000					} Defund Downtown West Parking structure Fund #632 portic } for Public Works Storage Purchase 16641 & 16643 Orange } Way
635 Parks Development					11,639	-	-	-	(11,639)		
63	3537211	PW&E	Parks Development	8130	Other Professional Svcs	11,639				(11,639)	Carryover purchase orders form FY24/25
667 CI	FD #89 (Be	elrose)				-	-	74	-	74	
66	3737000	PW&E	CFD #89 (Belrose)	6900	Operating Transfers In			74		74	Xfer from GF #101 to correct FB overage
673 CFD #100 Victoria					1,508,654	-	-	-	(1,508,654)		
67	337000	PW&E	CFD #100 Victoria	8330	Construction Contracts	1,508,654				(1,508,654)	Increase appropriations for developer reimbursement
677 CI	FD #112 T	he Gar	dens Phase One			13,684,780	-	-	-	(13,684,780)	
67	737000	PW&E	CFD #112 The Gardens Phase I	Various	Operating Accounts	13,684,780				(13,684,780)	Increase appropriations for developer reimbursement

### Other Funds - Recommended Adjustments

Fund	Organization Project #	Dept	Organization/Project Description	Object	Object Description	Appropriations	Revenues	Transfers In	Transfers Out	FB Impact	Reason
701 Sewer Maint & Operations							-	-	-	(1,155,791)	
	70130101 70130112	DS DS	DS Adm-Technology DS Adm-PT & Sewer Program	8316 8115	Computer Software >\$5000 Consultant Services	16,000 500,000				(16,000) (500,000)	Increase appropriations for AquaTwin software Increase appropriations for sewer rate study
	70137114	PW&E	Sewer Maintenance	8112	Engineering Services	30,000				(30,000)	Increase appropriations for Alder Ave sewer feasibility study
	70130112 Various	DS PW&E	DS Adm-PT & Sewer Program Various	8130 8130	Other Professional Svcs Other Professional Svcs	518,753 91,038				(518,753) (91,038)	Carryover purchase orders form FY24/25 Carryover purchase orders form FY24/25
702 5	702 Sewer Capital Projects					1,032,926	-	-	-	(1,032,926)	
;	37600043-702-A	PW&E	Alder Ave Sewer Main	Various	Operating Accounts	1,000,000				(1,000,000)	Increase appropriations for Alder Ave Sewer Main Project
	70237000	PW&E	Eng Sewer Improvement Ad	8130	Other Professional Svcs	32,926				(32,926)	Carryover purchase orders form FY24/25
703 5	703 Sewer Replacement					80,070	-	-	-	(80,070)	
	70330112 70337117	DS PW&E	DS Adm-Flow Monitoring Sewer Line Replacement	8130 Various	Other Professional Svcs Operating Accounts	69,045 11,025				(69,045) (11,025)	Carryover purchase orders form FY24/25 Carryover purchase orders form FY24/25
720 5	720 Stage Red						-	-	-	(651,874)	
	72030100	DS	Stage Red Admin	8130	Other Professional Svcs	88,000				(88,000)	C/O SB County Stage Red Local Arts Events Contribution File #25-0126, CC approved 3/25/25
	72030104	DS	Stage Red	8130	Other Professional Svcs	563,874				(563,874)	C/O Stage Red operations (FY24/25)
751 F	751 Fleet Operations						-	-	-	(3,741,381)	
,	Various	PW&E	Fleet Maintenance	Various	Operating Accounts	3,741,381				(3,741,381)	Carryover purchase orders form FY24/25