



# City of Corona

400 S. Vicentia Ave.  
Corona, CA 92882

## Agenda

### Budget Workshop

**CITY COUNCIL/SUCCESSOR AGENCY TO THE REDEVELOPMENT AGENCY OF THE CITY OF  
CORONA/CORONA PUBLIC FINANCING AUTHORITY/CORONA UTILITY AUTHORITY/CORONA HOUSING  
AUTHORITY MEETING**

**Jason Scott, Mayor**  
**Jim Steiner, Vice Mayor**  
**Yolanda Carrillo, Council Member**  
**Jacque Casillas, Council Member**  
**Wes Speake, Council Member**

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**Tuesday, March 26, 2019**

**3:30 PM**

**Council Chambers**

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### Pledge of Allegiance

#### 1. Call To Order

#### 2. Agenda Items

- A. 19-0306** [Revenue workshop for the Proposed Budget and Financial Plan for Fiscal Year 2019-20 and 2020-21 for the City of Corona/Successor Agency to the Redevelopment Agency of the City of Corona/Corona Public Financing Authority/Corona Utility Authority/Corona Housing Authority.](#)

#### 3. Public Comments

#### 4. Adjournment

*Agendas for all City meetings are posted at least 72 hours prior to the meeting in the entryway at City Hall. Written communications from the public for City Council Committee agendas must be received by the Management Services Department and for Study Session agendas must be received by the City Clerk's Office seven (7) days prior to the respective meeting.*

*In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the ADA Coordinator at (951) 736-2235. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.*



# Budget Workshop - Revenue Fiscal Year 2019-20 & 2020-21

March 26, 2019

Kerry Eden, Assistant City Manager/Administrative Services Director

# Budget Process

Budget = Spending plan for money coming in and money going out

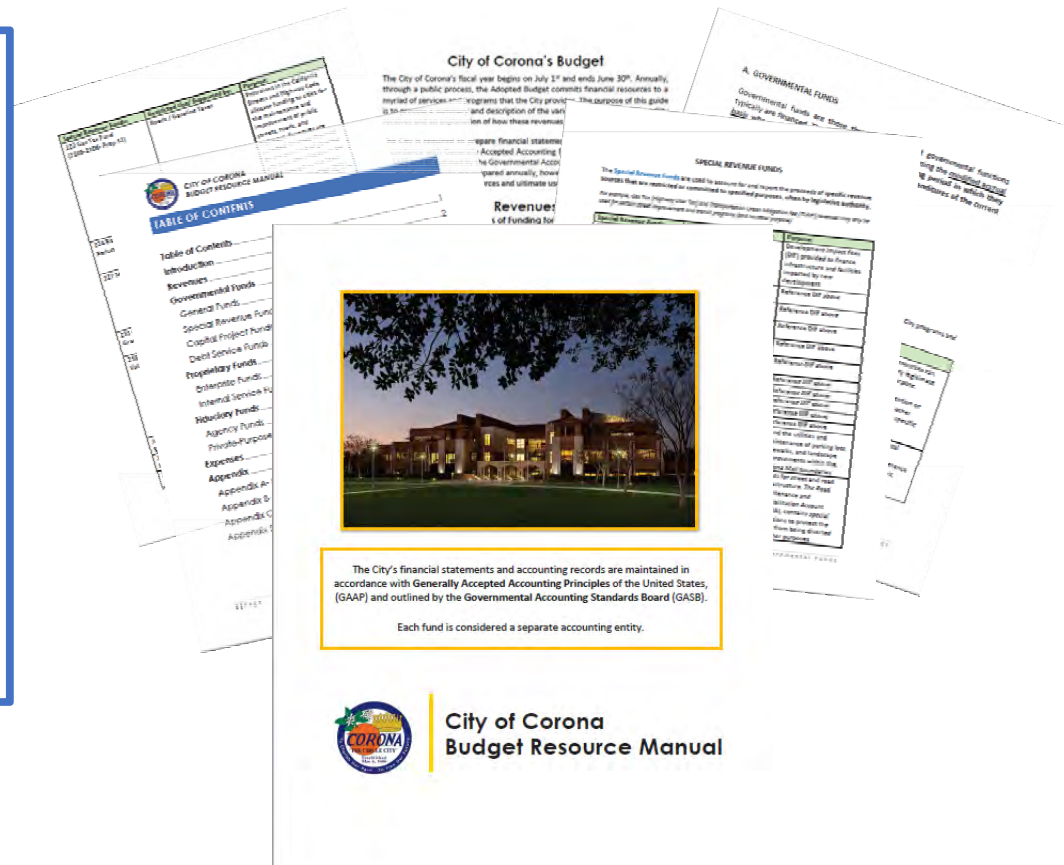
- ❖ Jan/Feb – Departments preparing information for submittal
- ❖ Mar – Review of submittals, Budget Workshop #1 (Revenue)
- ❖ Apr – Budget Workshop #2 (Non-Discretionary Expenditures) and Budget Workshop #3 (Discretionary Expenditures)
- ❖ May – Budget Workshop #4 (Summary)
- ❖ June – Budget Adoption
- ❖ July – Start of FY 2019-20



# Budget Resource Manual

## What's included:

- ❖ Information on revenue sources
- ❖ Defining Governmental, Proprietary, and Fiduciary Funds
- ❖ Information on expenditures
- ❖ Appendix with additional information
- ❖ Manual can be found on City website at [www.CoronaCa.Gov/Businesses/Finance](http://www.CoronaCa.Gov/Businesses/Finance)





# Fund Accounting

## What is fund accounting?

Fund accounting is a system to segregate financial resources to ensure and demonstrate compliance with finance-related legal requirements.

## What is a fund?

A fund is considered a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that are comprised of its assets, liabilities, fund equity, revenues, and expenses. Funds are divided into various types according to legal restrictions imposed upon them or by their uses.

# Fund Accounting – Fund Types

## Fund Types

- ❖ Governmental
  - General Funds
  - Special Revenue Funds
  - Capital Project Funds
  - Debt Service Funds
- ❖ Proprietary
  - Enterprise Funds
  - Internal Service Funds
- ❖ Fiduciary
  - Agency Funds
  - Private Purpose Trust Funds

## Fund Balance (Reserves)

- ❖ Excess revenue over expenditures
- ❖ Emergency or one-time expenditures
- ❖ Not meant to fund continuing operational activities

# Where Does the Revenue Come From?

## Governmental Funds

- Primarily supported by taxes and user fees
- Property Taxes, Sales Tax, Transient Occupancy Tax, Business License Tax
- Franchise Fees, Building Fees, Facility Rentals, Recreation Revenues, Services to Other Funds, Developer Impact Fees, Trash/Recycling Fees
- Also includes funding from other governments – Fire Mutual Aid, State and Federal Grants

## Proprietary Funds

- Primarily supported by user fees and internal service charges
- Utility Fees (Water, Water Reclamation, Electric), Bus Fares, Airport Tie-Downs and Rentals
- Also includes funding from other governments – State and Federal Grants

## Fiduciary Funds

- Activities include special taxes and assessments, Successor Agency, and AB109 PACT Fund
- Custodial in nature and assets belong to designated owners

# How Are Revenue Projections Developed?





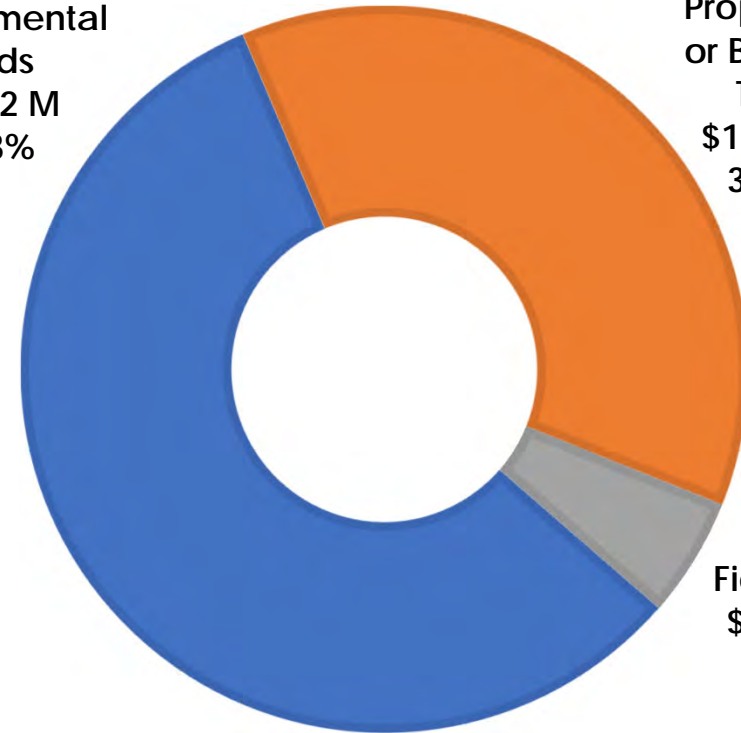
# Revenue Estimates – All Funds

*Note: Draft – may include revisions at final budget presentation*

**Estimates FY 2019-20**  
**\$351.3 Million**

<u>Governmental Funds</u>	
General Funds	\$ 137,804,932
Special Revenue	34,459,822
Capital Projects	26,829,982
Debt Service	2,112,350
Subtotal	201,207,086
<u>Proprietary or Business Type</u>	
Enterprise	113,623,574
Internal Service	17,786,425
Subtotal	131,409,999
<u>Fiduciary Funds</u>	
Agency Funds	7,370,250
Private Purpose Trust	11,344,434
Subtotal	18,714,684
<b>Total</b>	<b>\$ 351,331,769</b>

Governmental  
Funds  
\$201.2 M  
57.3%



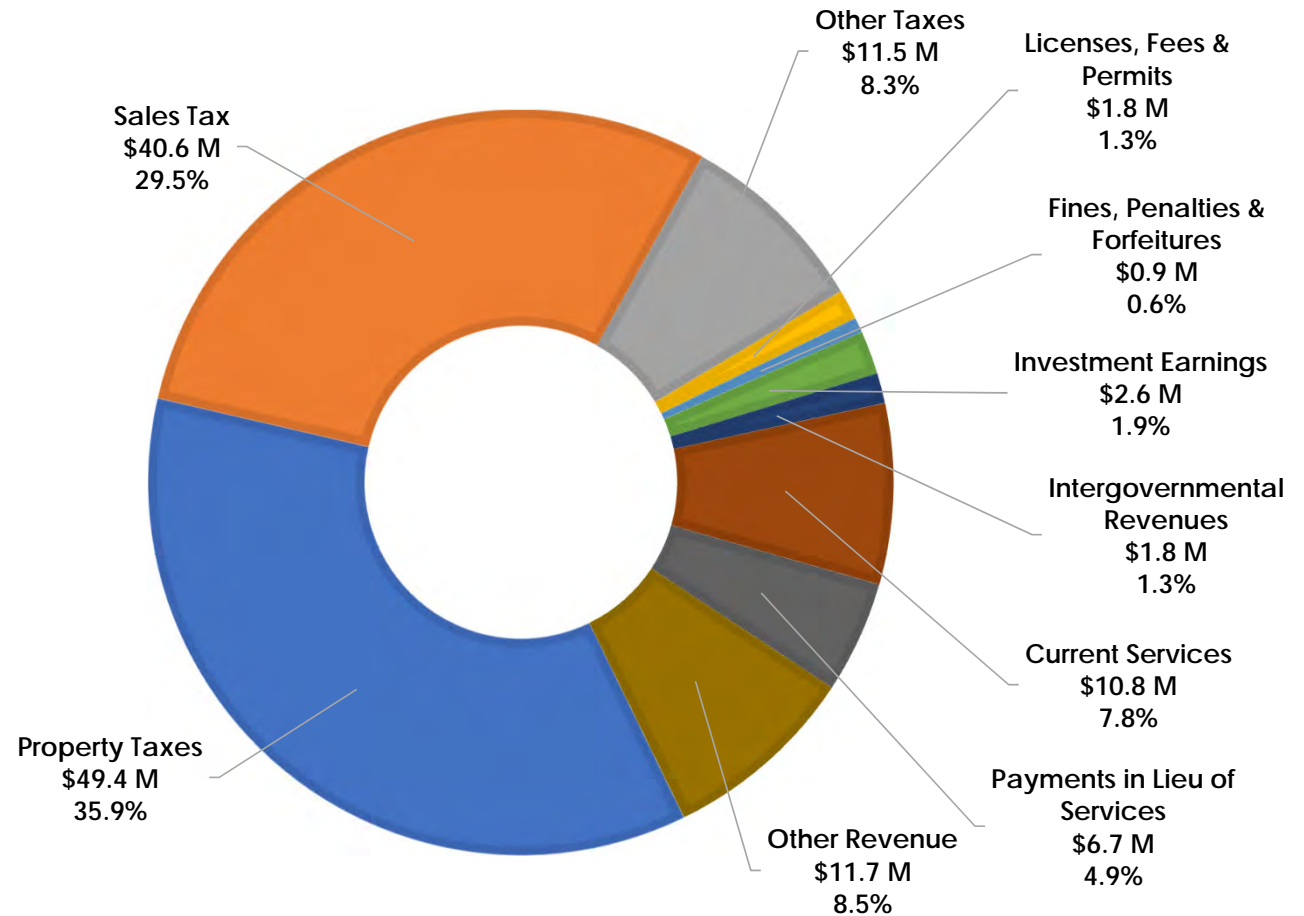
Proprietary  
or Business  
Type  
\$131.4 M  
37.4%

Fiduciary  
\$18.7 M  
5.3%

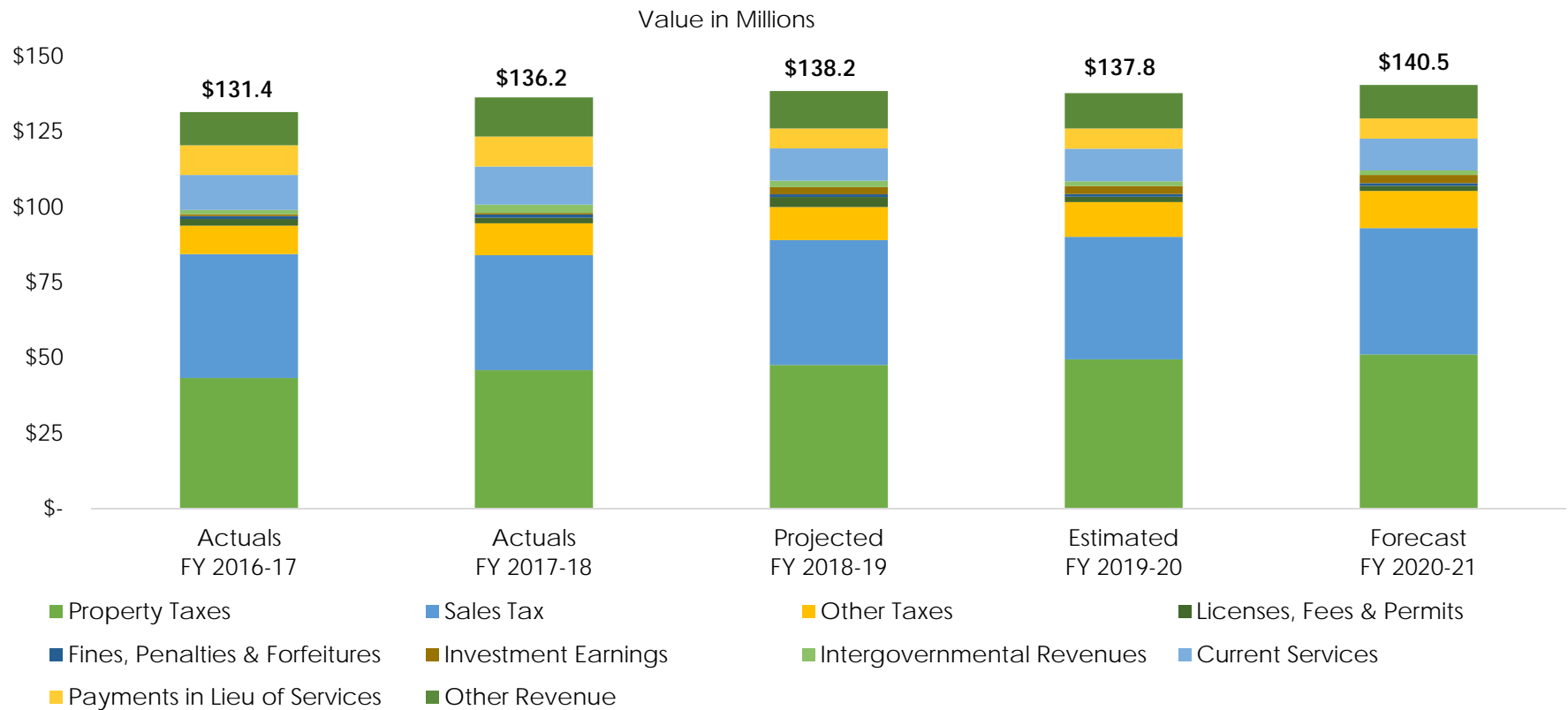
# Revenues – General Fund

Estimates FY 2019-20  
\$137.8 Million

- ❖ The City's primary operating fund – accounts for most City programs and services which are supported by taxes and/or fees
- ❖ Revenues can be used for any legitimate governmental purpose
- ❖ Subvention, grants, or other items may be restricted for specific uses

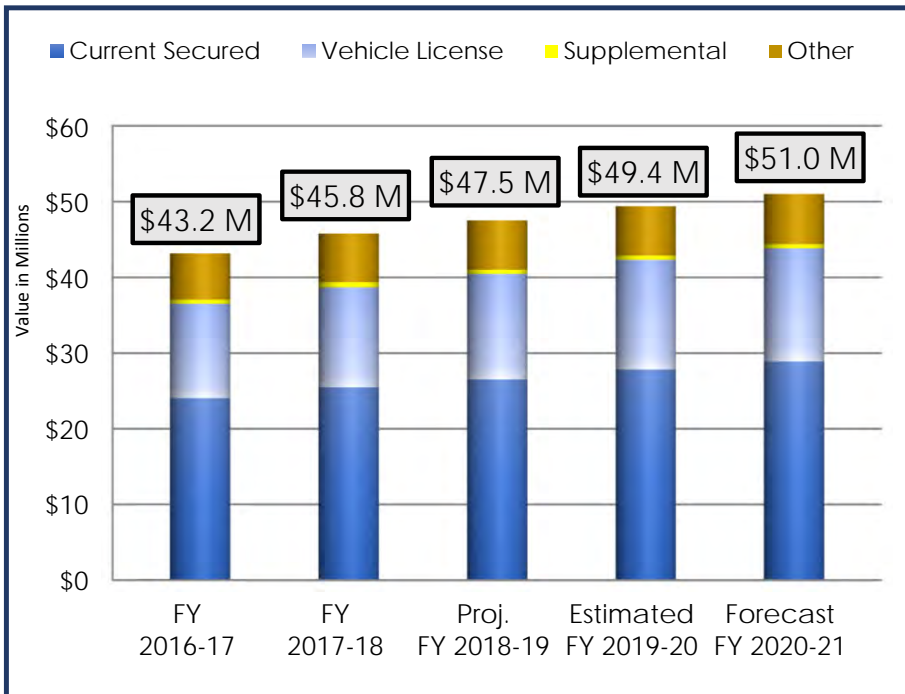


# Revenues – General Fund

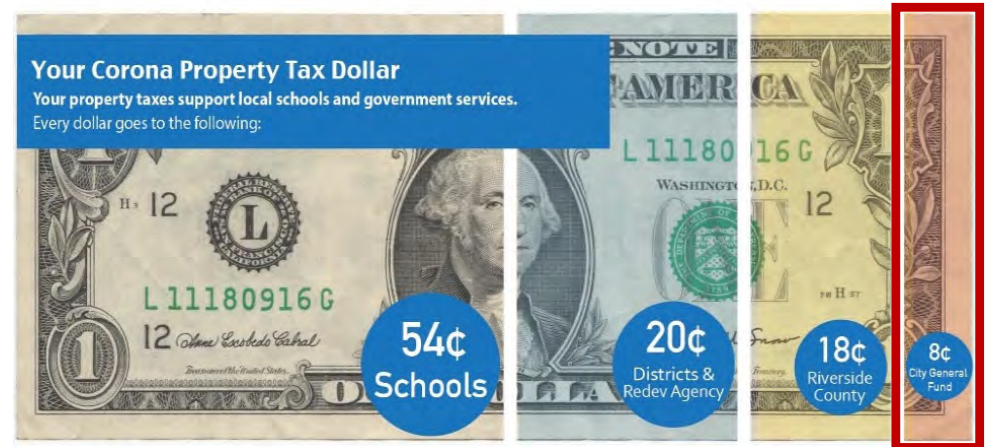


Note: FY 2018-19 sales tax receipts are increased from FY 2017-18 activity that was delayed due to the implementation of the new State of California's sales tax reporting system.

# Revenues – General Fund – Property Taxes



Corona's Median Home Price – approx. \$530,000  
(4th Qtr 2018 data)

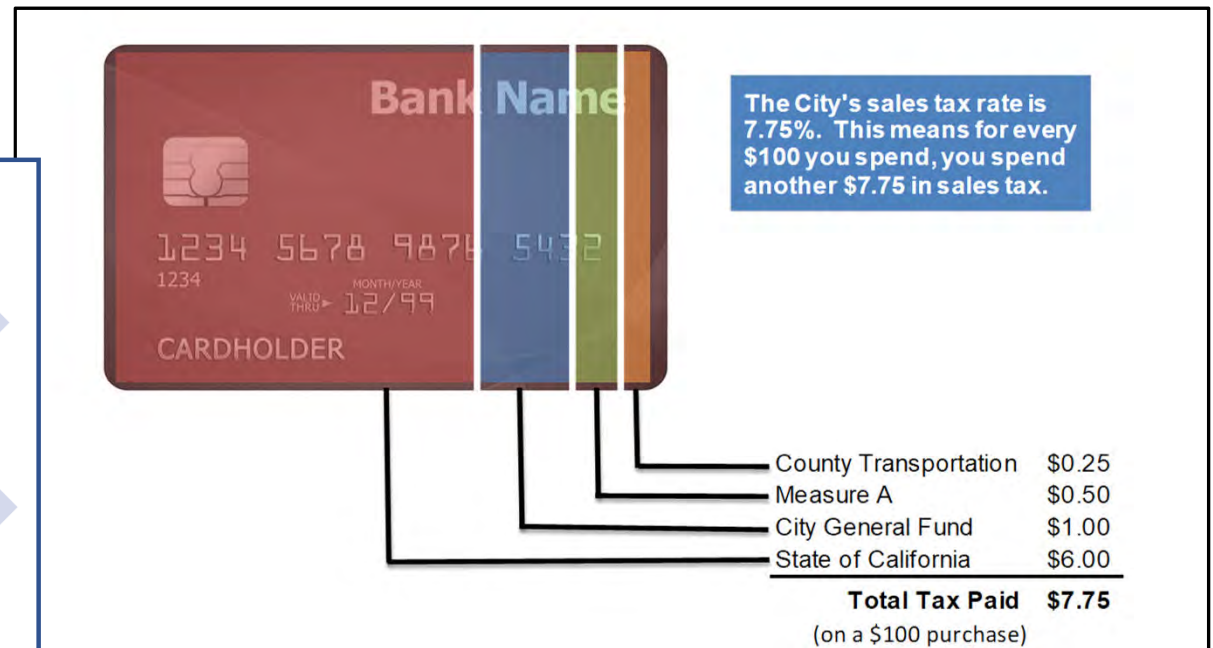


Example: Home valued at \$500,000  
1% secured property tax = \$400 to City of Corona General Fund



# Revenues – General Fund – Sales Tax

Taxable Sales	Sales Tax Receipts
<b>FY 2018-19</b> Est. \$4.5 Billion	<b>Estimated</b> <b>\$44.5 Million</b>
<b>FY 2019-20</b> Est. \$4.4 Billion	<b>Estimated</b> <b>\$43.3 Million</b>
<b>Forecast</b> <b>FY 2020-21</b> Est. \$4.5 Billion	<b>Forecast</b> <b>\$44.5 Million</b>



Note: FY 2018-19 sales tax receipts are increased from FY 2017-18 activity that was delayed due to the implementation of the new State of California's sales tax reporting system.

## Revenues – General Fund – Other Taxes



### Business License Tax:

- An annual regulatory permit for conducting business within city.
- \$2.2 M FY 2018-19
- \$2.2 M FY 2019-20
- \$2.3 M FY 2020-21



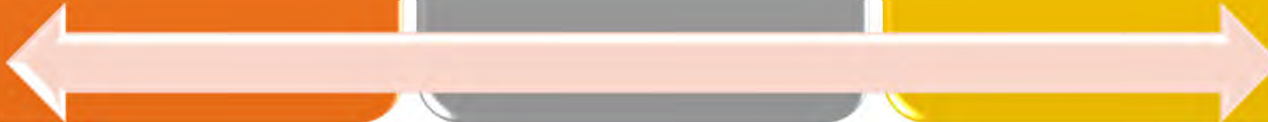
### Property Transfer Tax:

- A tax collected when a real property exchanges hands or is sold.
- \$1.0 M FY 2018-19
- \$0.9 M FY 2019-20
- \$0.9 M FY 2020-21



### Half Cent Public Safety Sales Tax

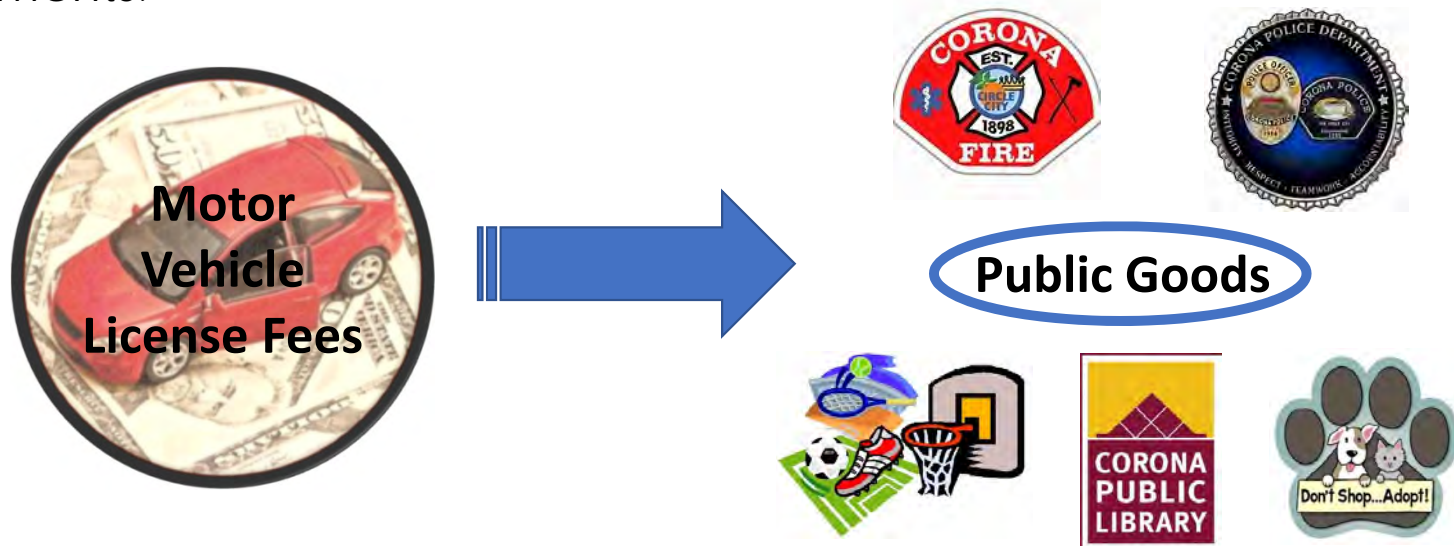
- <sup>(Prop 172):</sup> Revenues to be used for public safety purposes.
- \$2.3 M FY 2018-19
- \$2.3 M FY 2019-20
- \$2.4 M FY 2020-21



# Revenues – General Fund – Motor Vehicle Fees

**\$13.9 M FY 2018-19 / \$14.5 M FY 2019-20 / \$14.9 M FY 2020-21**

A tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. By law, all revenues fund city and county services, but the state legislature controls the tax rate and the allocation among local governments.



## Revenues – General Fund – Franchise Fees

**\$5.7 M FY 2018-19 / \$5.8 M FY 2019-20 / \$5.9 M FY 2020-21**

An annual fee charged by the City to private companies as compensation for using public property as right-of-way for delivering their services. These revenues are primarily generated by:



Refuse



Electric



Gas



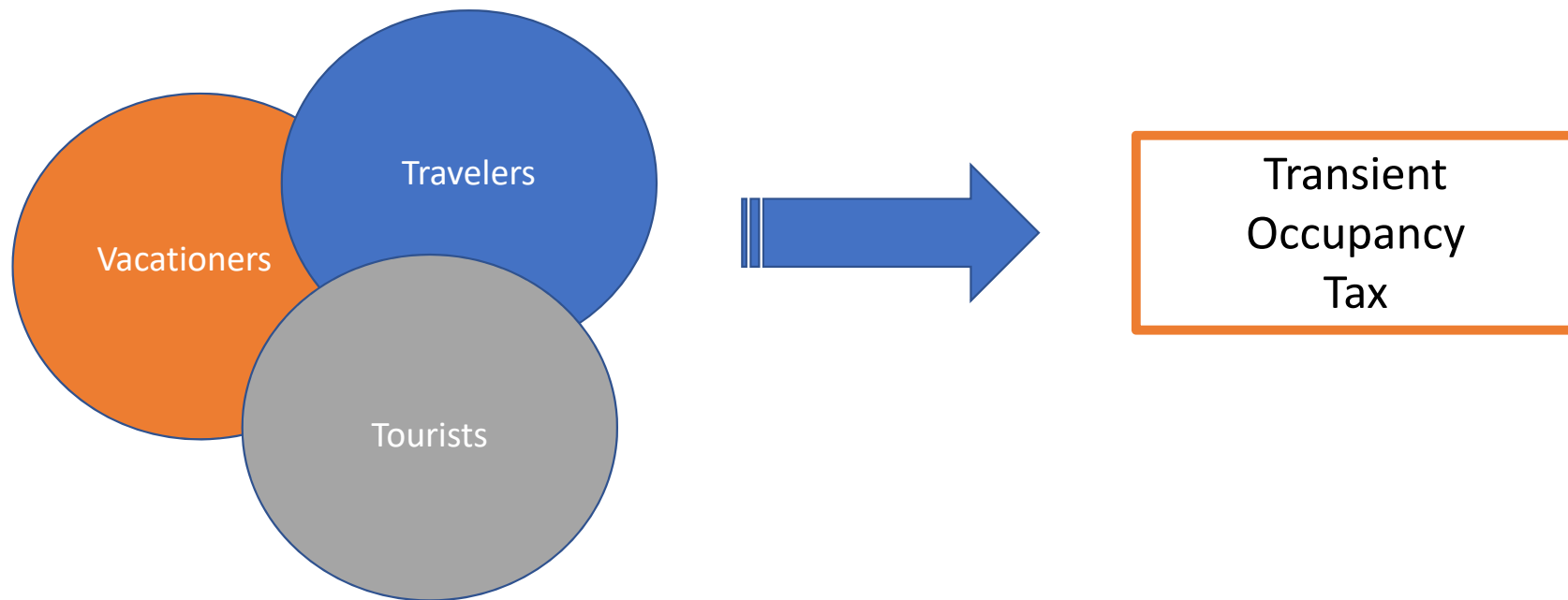
Cable



# Revenues – General Fund – Transient Occupancy Tax

**\$2.8 M FY 2018-19 / \$3.0 M FY 2019-20 / \$3.4 M FY 2020-21**

A tax charged to visitors and tourists when they rent accommodations (a room or other living space) in a hotel, inn, motel, or other lodging place.



# Revenues – General Fund – Current Services

**\$10.7 M FY 2018-19 / \$10.8 M FY 2019-20 / \$10.5 M FY 2020-21**

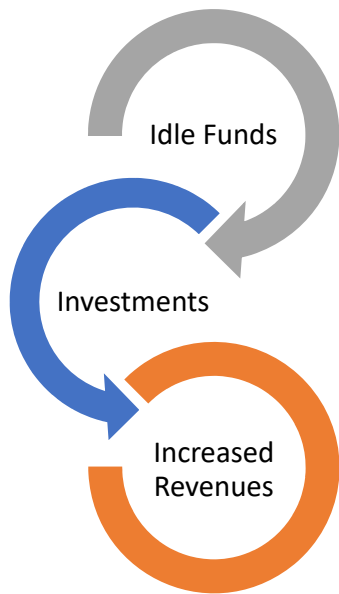
User Fees are charges for services such as engineering, planning and building fees, emergency medical services program, and recreation fees.



# Revenues – General Fund – Interest Income/ Rents and Leases

**\$10.2 M FY 2018-19 / \$10.2 M FY 2019-20 / \$10.0 M FY 2020-21**

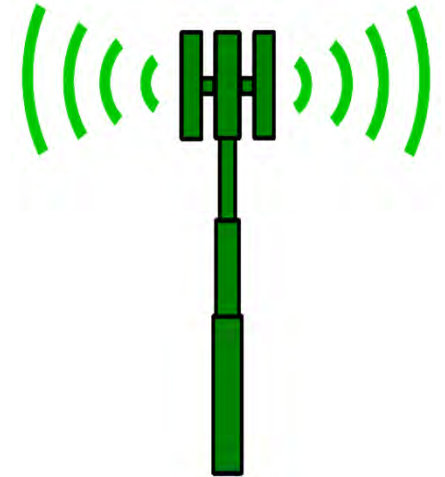
Lease and interest earnings consist of investment earnings on account balance, office leases, and cellular site leases.



**Investment Earnings**



**Office Leases**

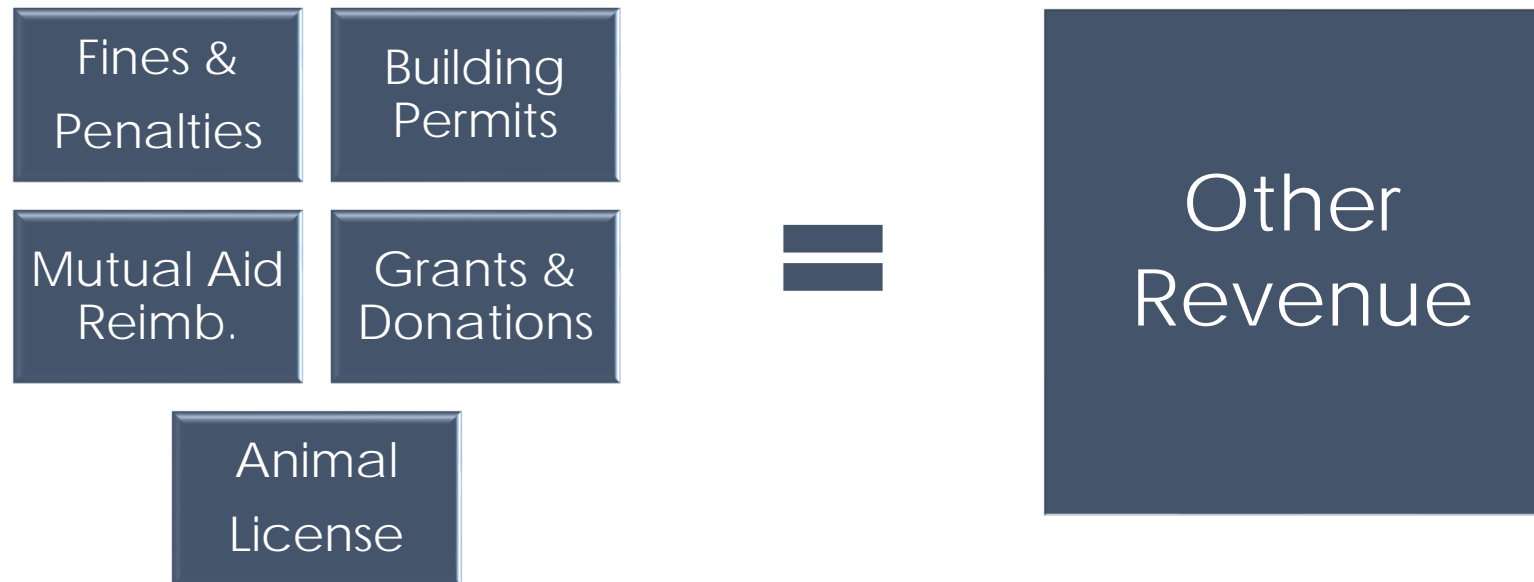


**Cell Site Leases**

## Revenues – General Fund – Other Revenues

**\$10.9 M FY 2018-19 / \$9.3 M FY 2019-20 / \$8.1 M FY 2020-21**

Other revenues include fines, penalties, intergovernmental, building permits and occupancy fees, alarm permits, donations, and other miscellaneous revenues.

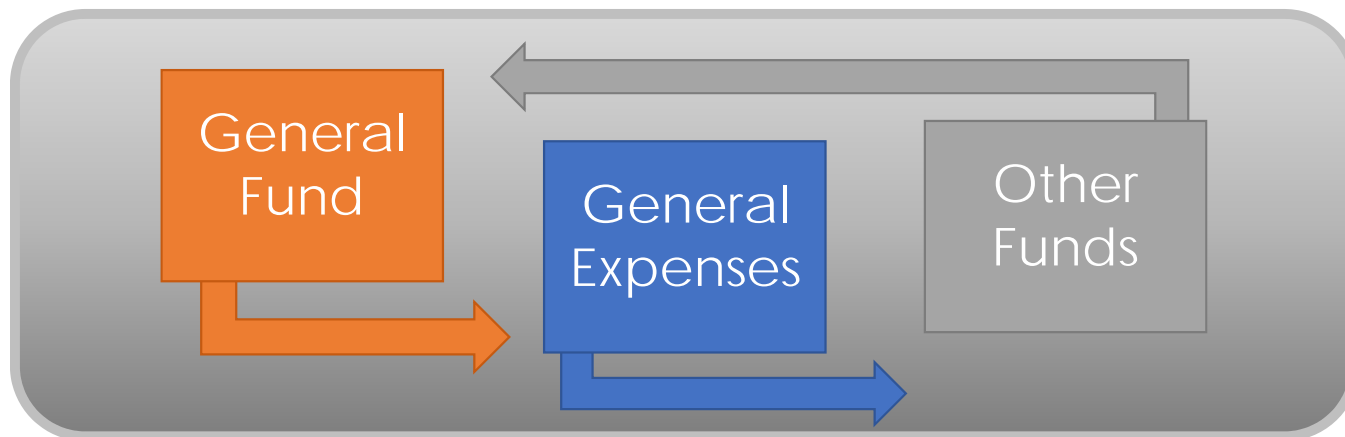




# Revenues – General Fund – Payments in Lieu of Services

**\$6.6 M FY 2018-19 / \$6.7 M FY 2019-20 / \$6.8 M FY 2020-21**

Overhead Reimbursements and transfers to the general fund represent each transferring fund's share of overhead costs which are paid by the general fund. Examples of costs paid by the general fund and proportionately reimbursed by other benefiting funds are general administrative costs, liability insurance premiums, building use and maintenance, retiree medical insurance, and self-insurance expenditures.



# Revenues – General Fund

## Year Over Year Comparisons By Category

GENERAL FUND REVENUES + TRANSFERS IN	Mid Yr Estimates 2018-19	Year End (YE) Projected 2018-19	YE Projected to Mid Yr Changes	Forecast 2019-20	Forecast 2020-21
Property Tax	\$ 47,476,866	\$ 47,512,166	\$ 35,300 ↑	\$ 49,388,441 ↑	\$ 51,009,132 ↑
Sales Tax	41,416,827	41,416,827	-	40,559,315 ↓	41,865,012 ↑
Other Revenue	11,770,174	12,404,417	634,243 ↑	11,733,075 ↓	11,154,028 ↑
Current Services	10,600,047	10,681,163	81,116 ↑	10,796,537 ↑	10,538,152 ↓
Payments in Lieu of Services	6,636,026	6,636,026	-	6,699,400 ↑	6,763,400 ↑
Other Taxes - Franchise Tax	5,698,000	5,720,000	22,000 ↑	5,831,000 ↑	5,945,000 ↑
Other Taxes - Transient Occupancy	2,750,000	2,750,000	-	3,034,250 ↑	3,422,000 ↑
Investment Earnings	2,395,917	2,395,917	-	2,635,318 ↑	2,696,868 ↑
Other Taxes - Business Licenses	2,307,000	2,200,000	(107,000) ↓	2,244,000 ↑	2,289,000 ↑
Licenses, Fees & Permits	3,331,842	3,282,298	(49,544) ↓	1,794,823 ↓	1,728,900 ↓
Intergovernmental Revenue	1,774,268	2,147,660	373,392 ↑	1,759,073 ↓	1,680,554 ↓
Fines, Forfeitures & Penalties	881,100	892,700	11,600 ↑	893,100 ↑	896,300 ↑
Other Taxes - PEG Fees	182,000	187,000	5,000 ↑	189,100 ↑	196,100 ↑
Other Taxes - Special Assessments	100,000	100,000	-	247,500 ↑	459,500 ↑
<b>Total Revenues</b>	<b>\$ 137,320,067</b>	<b>\$ 138,326,174</b>	<b>\$ 1,006,107 ↑</b>	<b>\$ 137,804,932 ↓</b>	<b>\$ 140,643,946 ↑</b>
Year over Year Change \$				\$ (521,242)	\$ 2,839,014
Year over Year Change %				-0.4%	2.1%

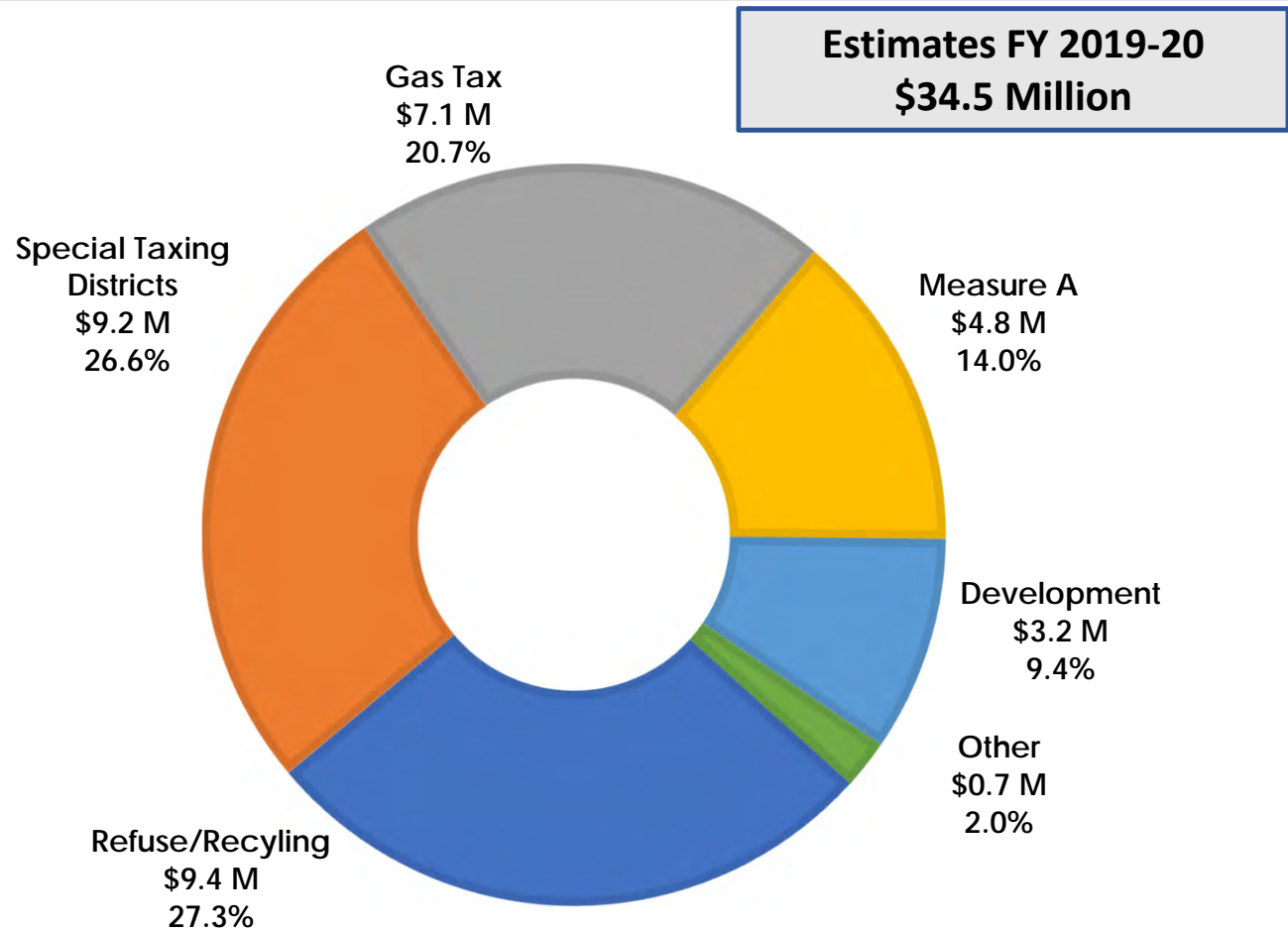
# Revenues – General Fund – Changes Since Mid Year

GENERAL FUND REVENUES + TRANSFERS IN	Mid Yr Estimates 2018-19	Year End (YE) Projected 2018-19	Mid Yr to YE Projected Changes	Comments
Property Tax	\$ 47,476,866	\$ 47,512,166	\$ 35,300 ↑	Increase in property transfer tax activity
Sales Tax	41,416,827	41,416,827	-	
Other Revenue	11,770,174	12,404,417	634,243 ↑	\$357K Development & Fair Share Agreements, \$192K Miscellaneous Income/Refunds, \$41K Miscellaneous Rental/Lease Income (includes \$21K for Historic Civic Center), \$27K Damage Recovery, \$7K Police Donations, and \$10K in various smaller line items
Current Services	10,600,047	10,681,163	81,116 ↑	Increases \$165K: \$44K Annexation Fee, \$30K Special Fire Inspection activity, \$25K Paramedic Program, \$20K Plan Check Fire, \$8K Third Party Plan Check Community Development, and \$8K Senior Center activities, \$7K Fire Prevention Bureau Inspections, and \$22K in smaller line items  Decreases (\$83K): (\$32K) Reimbursed Expense Public Works activity, (\$25K) EMS Direct Billed, (\$20K) Emergency Response Expense Reimbursement, and \$6K in various smaller line items
Payments in Lieu of Services	6,636,026	6,636,026	-	
Other Taxes - Franchise Tax	5,698,000	5,720,000	22,000 ↑	Increase in activity - based on gross revenue of cable vendors
Other Taxes - Transient Occupancy	2,750,000	2,750,000	-	
Investment Earnings	2,395,917	2,395,917	-	
Other Taxes - Business Licenses	2,307,000	2,200,000	(107,000) ↓	2 additional months of activity/watching monthly trends as compared to prior years
Licenses, Fees & Permits	3,331,842	3,282,298	(49,544) ↓	Decrease in electrical permit activity and animal licenses
Intergovernmental Revenue	1,774,268	2,147,660	373,392 ↑	Increases: \$211K Federal Grant Revenues, \$101K Fire Mutual Aid, and \$73K CalPERS reimbursement  Decrease: (\$12K) Motor Vehicle in Lieu
Fines, Forfeitures & Penalties	881,100	892,700	11,600 ↑	Increases: \$10K Parking Fines activity and \$1,600 in smaller line items
Other Taxes - PEG Fees	182,000	187,000	5,000 ↑	Increase in activity - based on gross revenue of cable vendors
Other Taxes - Special Assessments	100,000	100,000	-	
<b>Total Revenues</b>	<b>\$ 137,320,067</b>	<b>\$ 138,326,174</b>	<b>\$ 1,006,107 ↑</b>	

# Revenues – Governmental – Special Revenue Funds

❖ Specific revenue sources that are restricted or committed to specific purposes, often by legislative authority

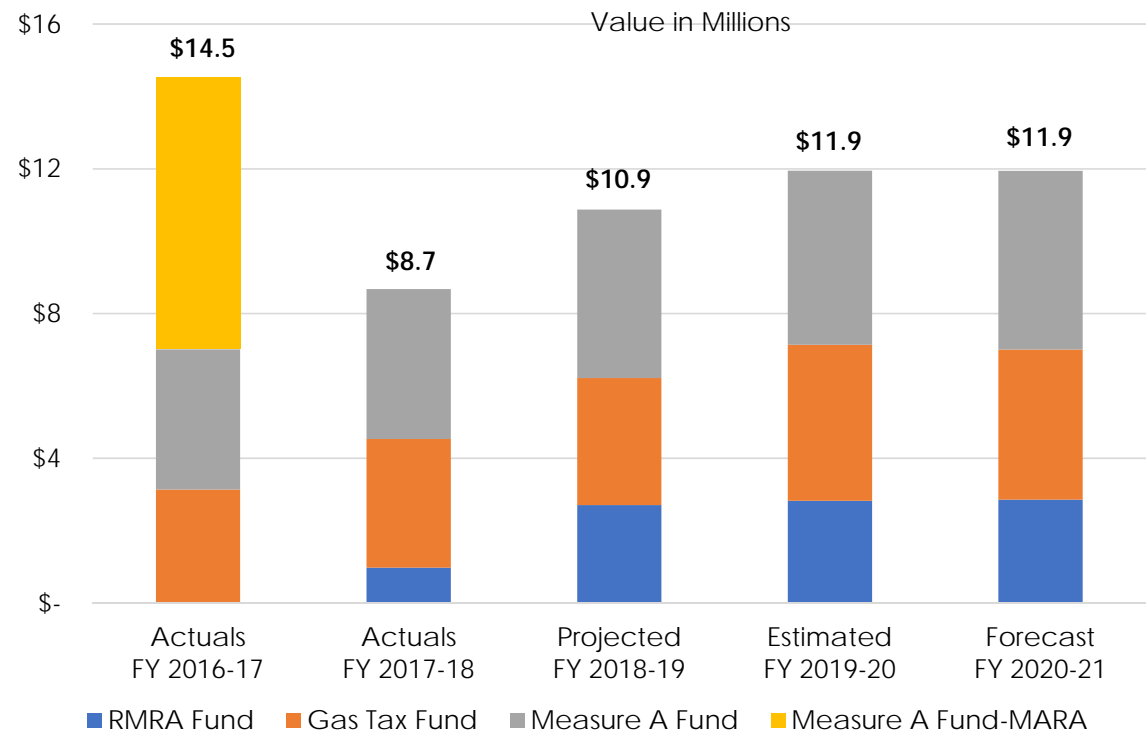
- Gas Tax Funds
- Measure A Fund
- Refuse/Recycling Fund
- Development (Developer Impact Funds, Park Development Fund)
- Special Taxing District Funds (CFD/LMD)
- Other (Grants, Trip Reduction and Asset Forfeiture)



# Revenues – Special Revenue Funds – Roads Related

RMRA (Road Maintenance and Rehabilitation Account, Gas Tax, and Measure A Funds - Restricted for the maintenance and improvement of public streets, roads, and highways

- ❖ Gas Tax
  - From Gasoline Taxes
  - Used for capital improvement projects and operating costs
- ❖ RMRA (new in FY 2017-18)
  - From Gasoline Taxes
  - Used for capital improvement projects
- ❖ Measure A
  - 0.25% Sales Tax in Riverside County
  - Used for capital improvement projects
  - FY 2016-17 included \$7.5M from Measure A Regional Arterial (MARA) Funds

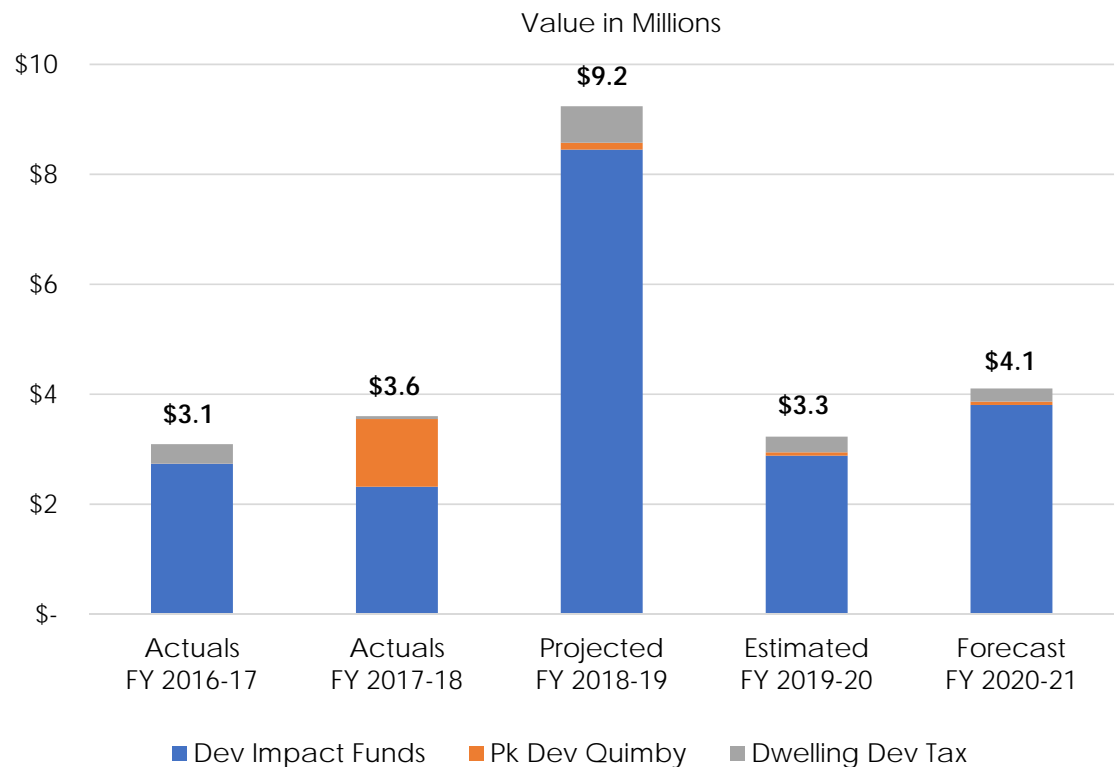


# Revenues – Special Revenue Funds – Development

Special Revenue Funds – Developer Impact Funds, Park Dedication (Quimby) Fund, and Dwelling Development Tax

- ❖ Developer Impact Funds and Park Development (Quimby) Fund
  - From developer fees and interest on investments
  - Used for infrastructure and facilities impacted by new development
- ❖ Dwelling Development Tax
  - Taxes from developers
  - Used to offset the burden resulting from new development

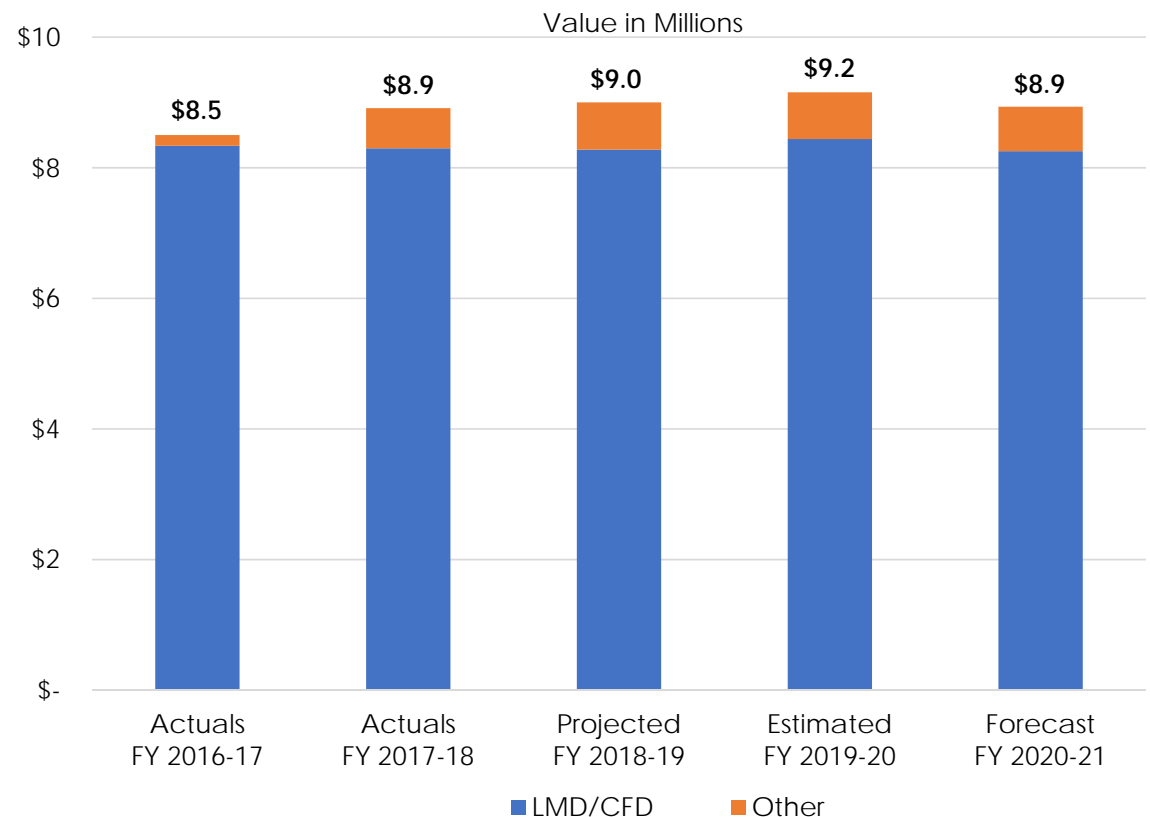
Note: Increase in FY 2018-19 based on current development activity – Promenade Apartments, Arantine Hills, and Other





# Revenues – Special Revenue Funds – Special Taxing Districts

- ❖ Community Facilities Districts (CFD), Lighting Maintenance District (LMD), Landscape Maintenance Districts (LMD), and Corona Mall Business Improvement District
  - From special assessments (included on property tax bills)
  - Used for capital improvements or maintenance of improvements in a designated area
- ❖ Eagle Glen Homeowners' Association (HOA)
  - From direct billings to HOA
  - Use for maintenance and operations of lighting within Eagle Glen

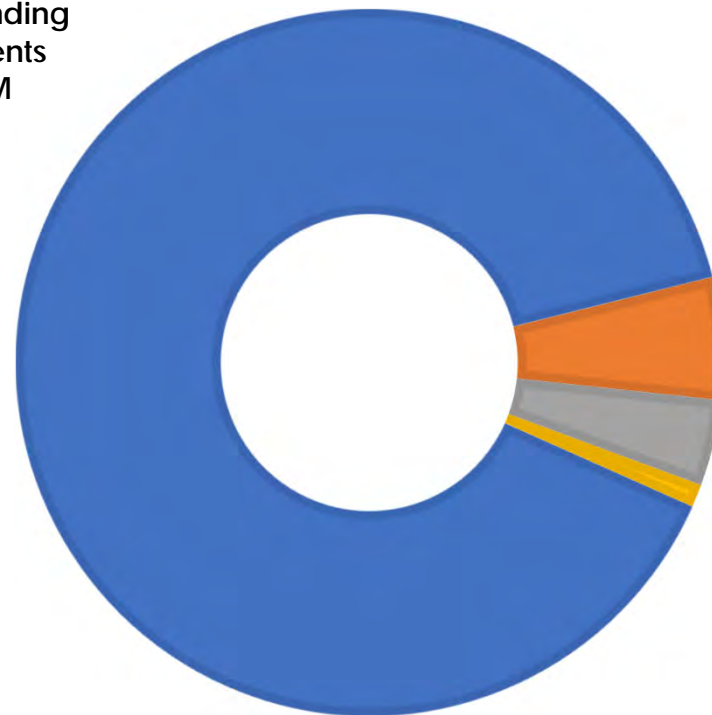


# Revenues – Governmental – Capital Projects Funds

❖ Financial resources that are restricted or assigned to capital expenditures, including acquisition or construction of capital facilities and capital assets.

- Planned Local Drainage - County Service Area 152 (NPDES) Fund
- Low Moderate Income Housing Asset Fund
- Grant/Funding Agreement Funds
- Housing & Community Development Funds

**Grants/Funding  
Agreements**  
\$20.0 M  
89.5%



**Estimates FY 2019-20**  
**\$26.8 Million**

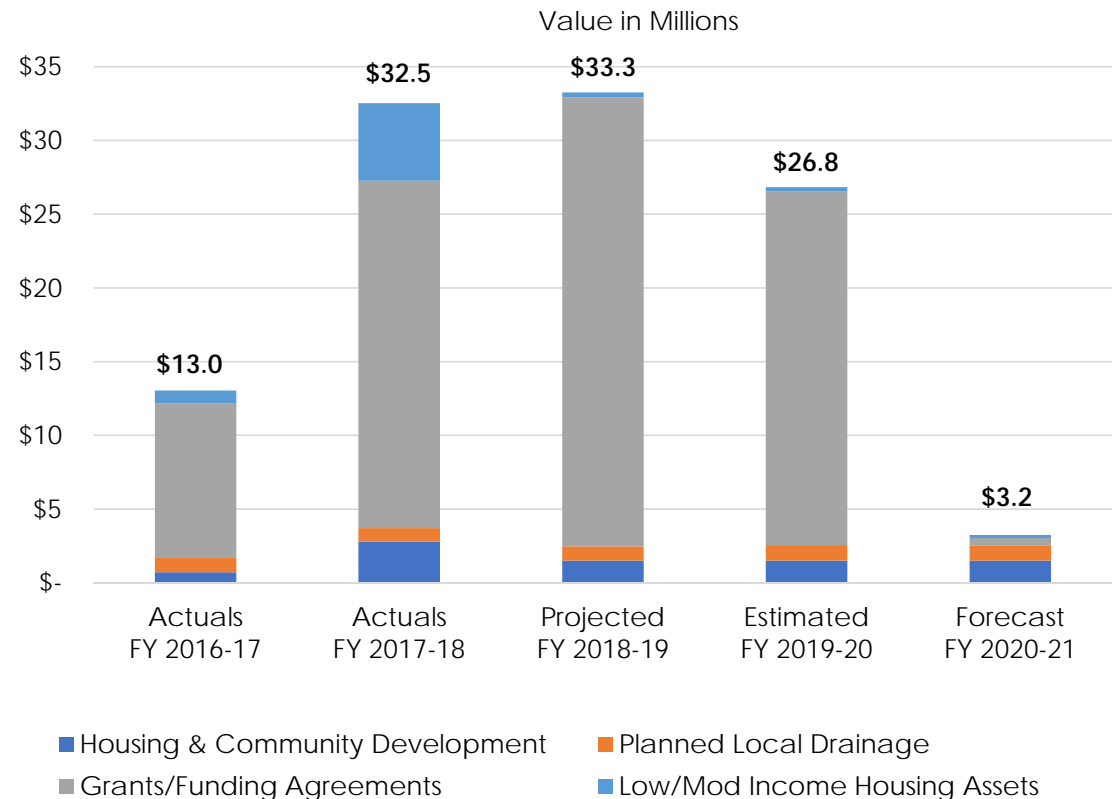
**Housing &  
Community Dev.**  
\$1.5 M  
5.6%

**Planned Local  
Drainage**  
\$1.1 M  
3.9%

**Low Mod Income  
Housing Assets**  
\$0.3 M  
1.0%

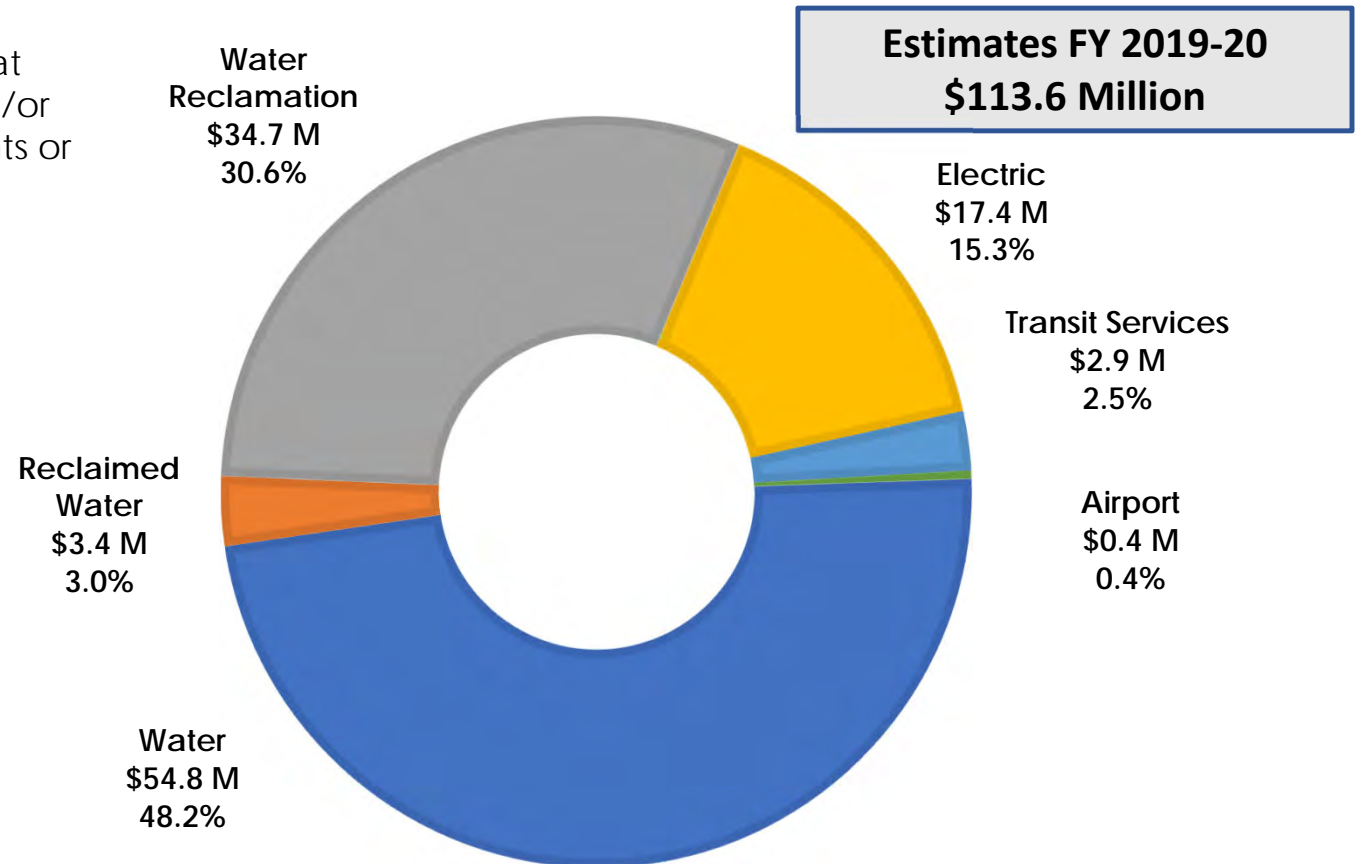
# Revenues – Capital Project Funds

- ❖ Grants/Funding Agreements
  - Various sources such as TUMF Funding and agreements with governmental agencies and/or developers
  - Used for capital improvement projects
- ❖ Planned Local Drainage (NPDES)
  - From User Fees
  - Used for capital improvement projects and operating costs
- ❖ Housing & Community Development
  - Federal Funding – CDBG and Home Fund
  - Used for community based needs, based on Federal guidelines
- ❖ Low/Moderate Income Housing Assets (Corona Housing Authority)
  - Payments from affordable housing agreement loans funded prior to RDA dissolution
  - Used for affordable housing projects and programs



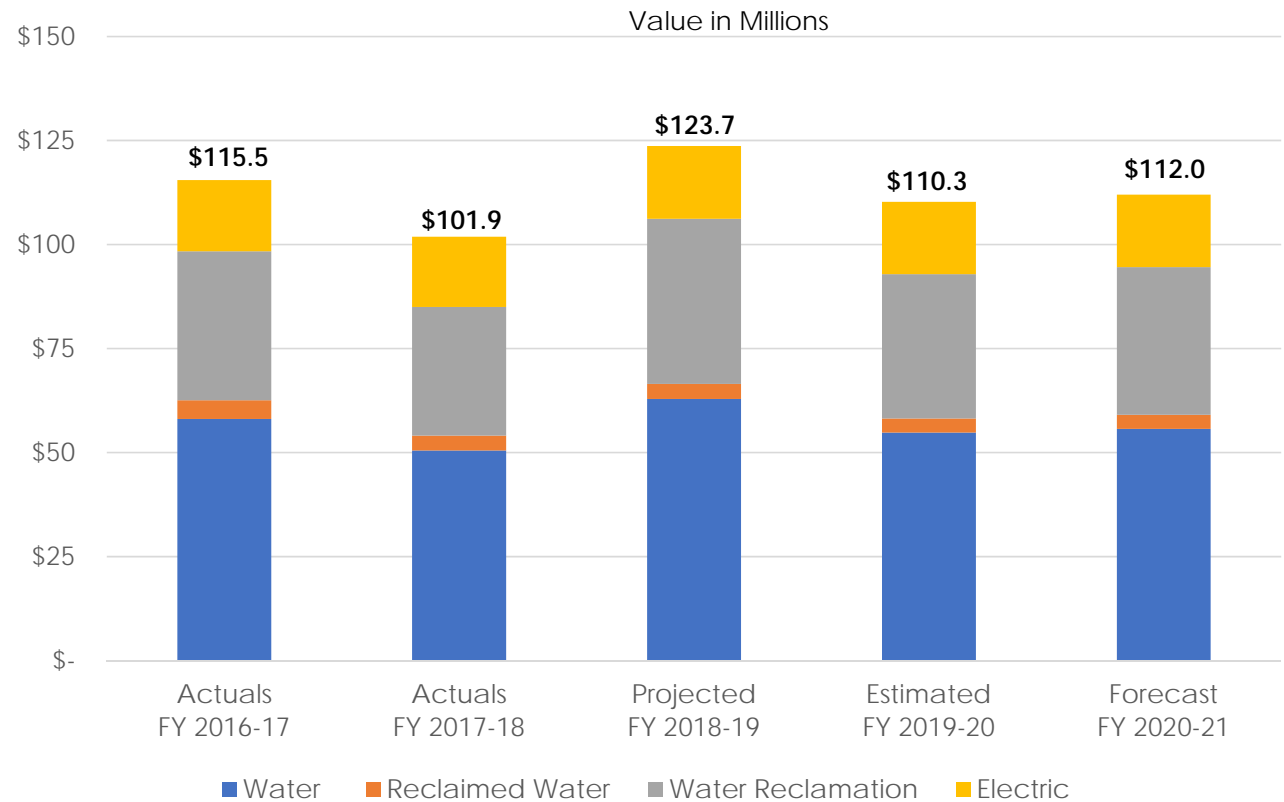
# Revenues – Proprietary Funds – Enterprise

- ❖ Self-supporting activities that are supported by rates and/or fees. May also include grants or reimbursements from other government agencies
- ❖ Enterprise Funds
  - Water
  - Reclaimed Water
  - Water Reclamation
  - Electric
  - Airport
  - Transit Services



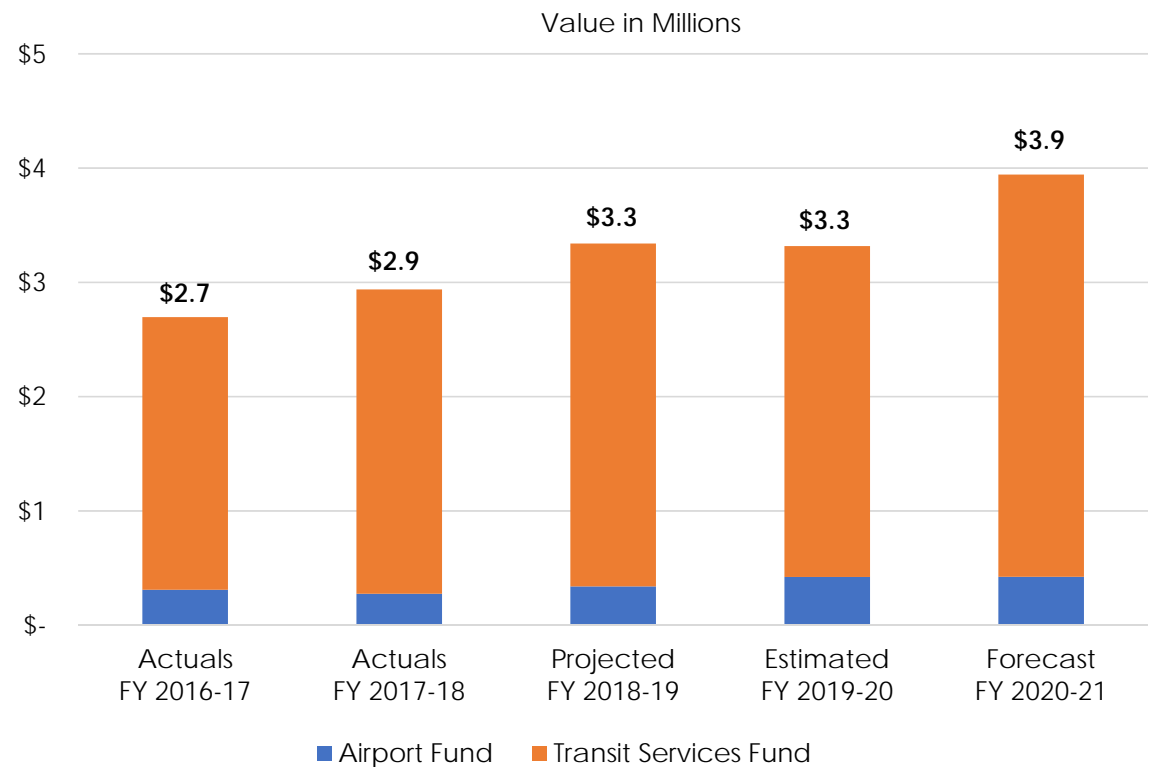
# Revenues – Enterprise Funds – Utilities

- ❖ Water Utility Funds
- ❖ Water Reclamation Utility Funds
- ❖ Electric Utility Funds
  - From user fees, developer fees, and grants/agreements
  - Used for operations and capital improvement projects to maintain the utility systems and meet the demands of commercial, industrial, and residential growth



## Revenues – Enterprise Funds – Other

- ❖ Airport Fund
  - From rental fees and grants
  - Used to provide services and improvements to the Corona Municipal Airport
- ❖ Transit Services Fund
  - From transit user fees and grants
  - Used to provide transit services within the City of Corona



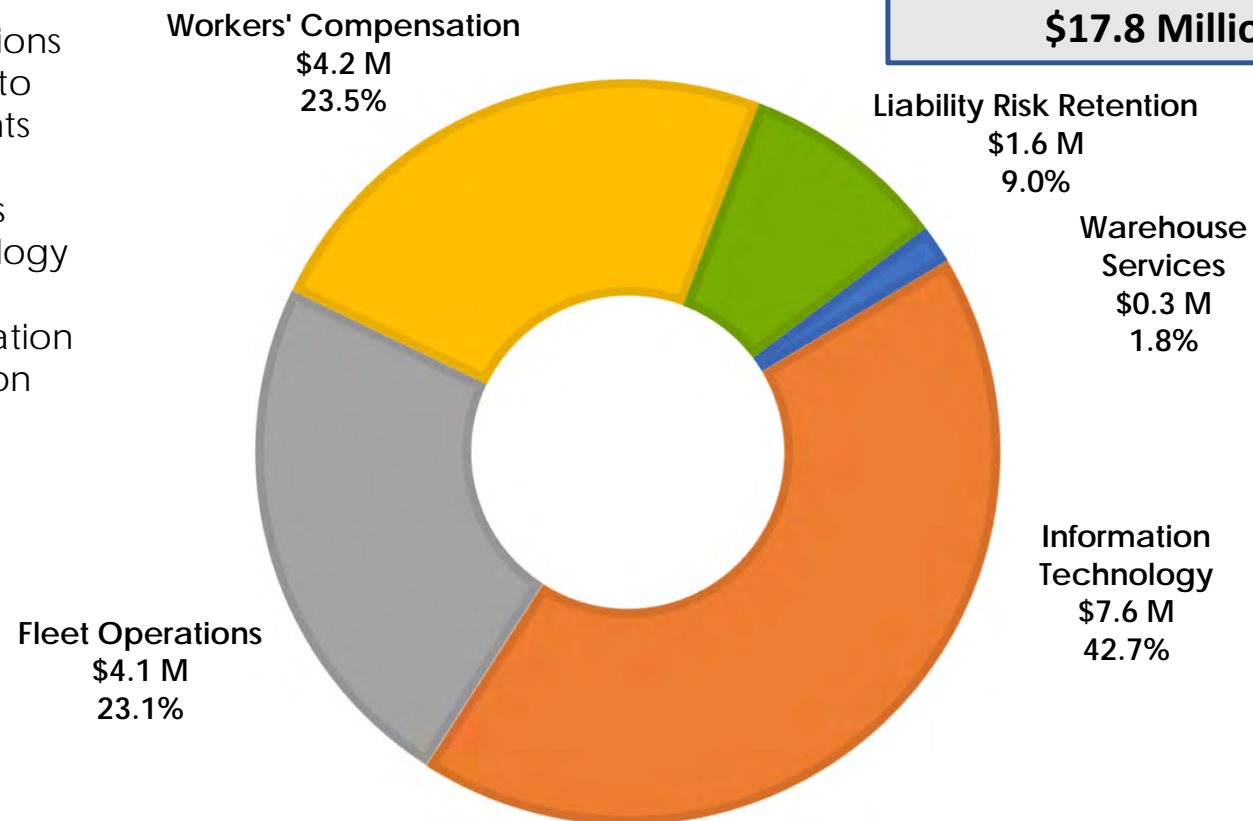


# Revenues – Proprietary Funds – Internal Service Funds

**Estimates FY 2019-20**  
**\$17.8 Million**

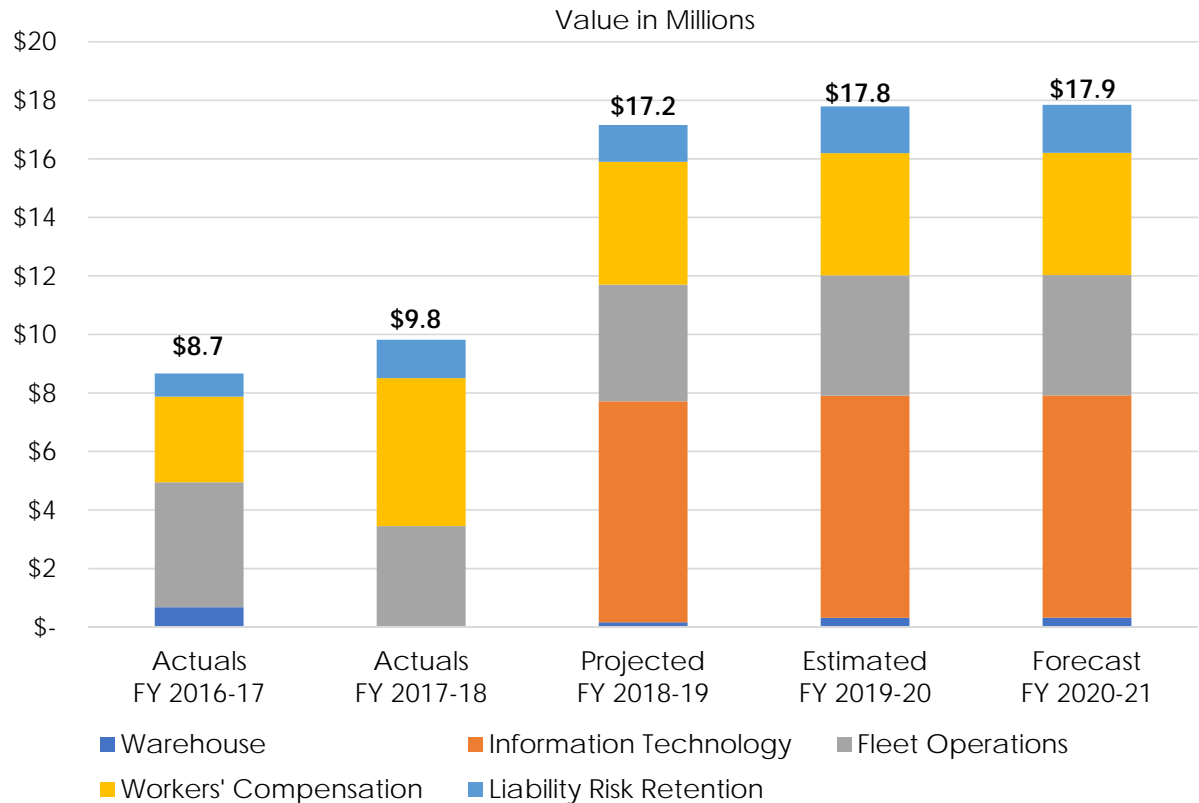
- ❖ Funds to account for departments or functions that provide services to other City departments

- Warehouse Services
- Information Technology
- Fleet Operations
- Workers' Compensation
- Liability Risk Retention



# Revenues – Internal Service Funds

- ❖ Warehouse, Information Technology, and Fleet Operations
  - From all funds – shared services by usage allocation
  - Used to fund operations for the Warehouse, Information Technology, and Fleet
- ❖ Workers' Compensation
  - From all funds – allocated through the payroll process
  - Self-funded, used to fund operational needs of workers' compensation
- ❖ Liability Risk Retention
  - From all funds – shared services by anticipated allocation
  - Self-funded, used to fund operational needs of liability claims

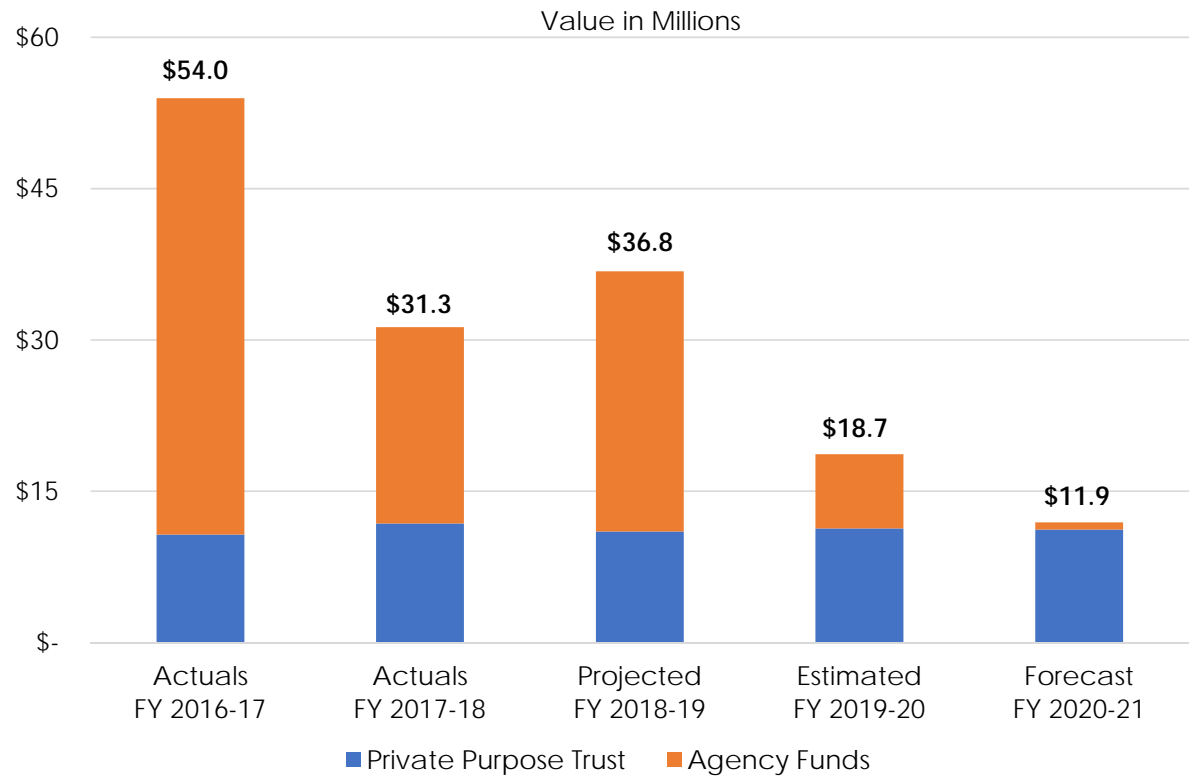


Note: FY 2018-19: Accounting change for IT, moving from General Fund to Internal Service Fund

# Revenues – Fiduciary Funds

❖ Custodial in nature. The City has responsibility to oversee transactions, but the assets belong to designated owners.

- AB109 PACT Fund
- Special Taxes and Assessments
- Private Purpose Trust (Successor Agency Funds)



# How Does Revenue Increase?



## Next Steps

- ❖ April 9, 2019 – Budget Workshop #2 (Non-Discretionary Expenditures)
- ❖ April 15, 2019 – Budget Workshop #3 (Discretionary Expenditures)
- ❖ May 23, 2019 – Budget Workshop #4 (Summary)
- ❖ June 19, 2019 – Tentative Budget Adoption
- ❖ July 1, 2019 – Start of FY 2019-20

# QUESTIONS?

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(951) 279-3500



Kerry.Eden@CoronaCA.gov



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# SCHEDULE OF REVENUES - DRAFT

## By Fund

As Of March 25, 2019

Fund / Fund Description Division / Object / Object Description	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<b><u>110 GENERAL FUND</u></b>					
<u>Property Taxes</u>					
1600 31101 Secured CY Property Tax	25,474,605	26,586,600	26,538,100	27,830,600	28,908,400
1600 31102 Current Unsecured Property Tax	1,130,866	1,176,500	1,163,100	1,209,700	1,245,900
1600 31103 Sec & Unsec - Prior Year	750,369	1,055,000	1,052,600	1,103,500	1,145,900
1600 31104 HOPTR Reimbursement	300,346	301,800	295,000	296,500	298,000
1600 31105 SBE Property Tax	579,047	600,900	610,900	620,100	629,400
1600 31107 Penalties and Interest	20,590	16,000	20,000	20,000	20,000
1600 31108 Non-Commercial Aircraft	37,905	30,000	35,300	35,000	35,000
1600 31109 Other Supplemental Property Tax	2,119,689	1,927,200	1,912,261	1,923,341	1,934,532
1600 31113 CY AB1290	571,783	420,000	420,000	420,000	420,000
1600 31116 Property Transfer Tax	900,023	905,000	1,000,000	900,000	900,000
1600 31119 CY Supplemental Property Tax	501,369	382,500	382,500	390,200	398,000
1600 31120 PY Supplemental Property Tax	175,914	156,000	156,000	156,000	156,000
1600 31127 Vehicle License Property Tax	13,212,740	13,873,400	13,926,405	14,483,500	14,918,000
<u>Total Property Taxes</u>	45,775,246	47,430,900	47,512,166	49,388,441	51,009,132
<u>Sales Tax</u>					
1600 31110 Sales & Use Tax	41,376,686	44,058,000	44,512,000	43,346,000	44,524,000
1600 31117 Prop 172 Sales Tax Allocation	2,154,576	2,226,000	2,297,000	2,343,000	2,390,000
1600 31132 Allowance for Sales Tax Agreements	(5,412,714)	(5,356,189)	(5,392,173)	(5,129,685)	(5,048,988)
<u>Total Sales Tax</u>	38,118,548	40,927,811	41,416,827	40,559,315	41,865,012
<u>Other Taxes</u>					
1800 31114 Transient Occupancy Tax	2,633,927	2,687,000	2,750,000	3,034,250	3,422,000
1600 31115 Franchises	5,496,342	5,362,000	5,720,000	5,831,000	5,945,000
1600 31130 PEG FEE (DSG)	188,398	205,000	187,000	189,100	196,100
1800 31201 Business License Taxes	2,313,554	2,307,000	2,200,000	2,244,000	2,289,000
<u>Total Other Taxes</u>	10,632,221	10,561,000	10,857,000	11,298,350	11,852,100
<u>Licenses, Fees and Permits</u>					
2100 31202 Building Permits	407,388	438,530	734,536	383,385	390,000
2100 31203 Plumbing Permits	146,357	195,000	314,208	162,683	165,000
2100 31204 Electrical Permits	304,441	300,000	308,456	300,000	300,000
2100 31206 Miscellaneous Building Permits	50,929	47,000	47,000	45,000	50,000
2100 31207 Heating & AC Permits	127,012	152,000	240,245	130,000	130,000
2100 31208 Garage Sales	9,970	10,500	9,500	10,000	10,000
3200 31209 Miscellaneous Licenses	500	500	0	0	0
3200 31210 Animal Licenses	354,204	340,000	330,000	340,000	340,000
3200 31212 Miscellaneous Permits	2,500	2,000	2,500	2,500	2,500
3900 31213 Public Works Permits	11,350	20,000	5,000	5,000	5,000
3900 31214 Overload Permits	19,820	25,000	25,000	25,000	25,000
2100 31218 Occupancy Fees	249,981	394,880	1,086,083	234,855	155,000
3900 31219 Encroachment Permits	27,185	25,000	50,000	40,000	40,000
3900 31220 Preferential Parking Permits	380	400	400	400	400
3200 31224 Alarm Permits	13,950	20,000	16,000	14,000	14,000
3200 31225 Alarm Permit Renewals	99,451	85,000	95,000	95,000	95,000
2100 31240 General Plan Maintenance Fee	6,952	8,500	4,500	7,000	7,000
1600 31243 Dev Impact Fees-CFD	0	0	13,870	0	0
<u>Total Licenses, Fees and Permits</u>	1,832,370	2,064,310	3,282,298	1,794,823	1,728,910
<u>Fines, Penalties and Forfeitures</u>					
3200 31301 Vehicle Code Fines	481,616	500,000	500,000	500,000	500,000

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
3200	31302	City Code Fines	103,471	90,000	0	0	0
4700	31303	Library Fines	37,673	35,000	35,000	35,000	35,000
1800	31304	Business License Penalties	224,115	197,000	156,000	159,100	162,300
3200	31305	Parking Fines	91,187	105,000	130,000	130,000	130,000
3200	31307	Spay / Neuter Penalties	5,548	5,000	6,000	5,000	5,000
2000	31308	Miscellaneous Fines & Penalties	400	0	0	0	0
3200	31308	Miscellaneous Fines & Penalties	11,823	3,000	0	0	0
2100	31310	Administrative Fines & Penalties	65,946	55,000	40,000	40,000	40,000
3000	31310	Administrative Fines & Penalties	7,274	0	1,700	0	0
3200	31310	Administrative Fines & Penalties	48,340	0	15,000	15,000	15,000
1800	31911	Penalties	5,216	8,000	0	0	0
3000	31911	Penalties	9,180	0	9,000	9,000	9,000
<u>Total Fines, Penalties and Forfeitures</u>			1,091,790	998,000	892,700	893,100	896,300
<u>Special Assessments</u>							
1600	31111	Public Svc Special Assessments	32,508	103,000	100,000	247,500	459,500
<u>Total Special Assessments</u>			32,508	103,000	100,000	247,500	459,500
<u>Investment Earnings</u>							
1600	31401	Interest on Investments	1,989,651	2,102,125	2,104,355	2,381,068	2,471,995
1600	31421	Other Interest Income	310,610	282,750	291,562	254,250	224,873
2000	31421	Other Interest Income	867	0	0	0	0
1600	31422	GASB31 Gain / Loss on Investment	(1,850,893)	0	0	0	0
1600	31423	Gain or Loss Investment Sale	57,937	0	0	0	0
<u>Total Investment Earnings</u>			508,173	2,384,875	2,395,917	2,635,318	2,696,868
<u>Intergovernmental Revenues</u>							
1600	31503	Motor Vehicle In Lieu	88,306	92,700	80,917	81,000	81,000
3200	31505	Post Reimbursement	18,889	5,000	35,610	5,000	5,000
2100	31540	Rev From Other Gov't Agencies	18,892	0	0	0	0
3200	31540	Rev From Other Gov't Agencies	257,087	178,250	435,431	517,940	531,210
4700	31540	Rev From Other Gov't Agencies	6,330	0	0	0	0
1100	31542	Federal Grant Revenue	835	0	0	0	0
1700	31542	Federal Grant Revenue	117	0	0	0	0
1800	31542	Federal Grant Revenue	7	0	0	0	0
2100	31542	Federal Grant Revenue	65	0	0	0	0
3000	31542	Federal Grant Revenue	102,065	0	200,000	0	0
3200	31542	Federal Grant Revenue	120,687	33,042	75,841	125,133	33,344
4100	31542	Federal Grant Revenue	49,752	0	0	0	0
1600	31544	State Grant Revenue	73,668	0	0	0	0
3000	31544	State Grant Revenue	699	0	0	0	0
3200	31544	State Grant Revenue	232,184	178,250	204,050	0	0
4100	31544	State Grant Revenue	2,428	0	0	0	0
4100	31554	Prop 12 Per Capita Park Grant	4,370	0	0	0	0
2100	31555	Abandoned Veh Abate / Waste Mgmt	225,934	140,000	40,000	80,000	80,000
3000	31785	Fire Mutual Aid Reimbursement	1,616,596	950,000	1,075,811	950,000	950,000
<u>Total Intergovernmental Revenues</u>			2,818,911	1,577,242	2,147,660	1,759,073	1,680,554
<u>Current Services</u>							
3000	31601	Fire Hazard Reduct / Weed Abate	4,496	0	493	0	0
2100	31602	Maps & Publications	11	0	0	0	0
2100	31603	Plan Check - Building	1,671,066	1,200,000	1,550,000	1,500,000	1,200,000
3900	31604	Plan Check - Public Works	732,844	600,000	600,000	700,000	700,000
2100	31605	Planning Application Fees	526,306	500,000	500,000	450,000	425,000
3900	31607	Engineering & Inspection	2,351,195	1,800,000	1,200,000	1,200,000	1,200,000
1100	31608	Appeal Fees	1,320	0	0	0	0
1800	31608	Appeal Fees	0	1,320	1,320	1,320	1,320
3900	31609	Other Application Fees	62,766	30,000	285	0	0

Fund / Fund Description			Actual	Budgeted	Projected	Estimated	Forecast
Division / Object / Object Description			2017-2018	2018-2019	2018-2019	2019-2020	2020-2021
3200	31611	Animal Shelter Fees & Charges	52,004	46,000	50,000	47,000	47,000
1100	31612	Miscellaneous Services	782	0	287	0	0
1600	31612	Miscellaneous Services	674	0	800	800	800
1800	31612	Miscellaneous Services	0	1,400	0	0	0
1100	31614	Fingerprinting	5,852	6,000	6,000	6,500	6,500
3200	31615	Special Police Services	31,106	30,000	23,000	25,000	25,000
4700	31616	Passport Processing Fees	347,778	400,000	400,000	350,000	350,000
1100	31621	Photocopy Services	674	0	200	300	300
1600	31621	Photocopy Services	18	0	100	0	0
2100	31621	Photocopy Services	26	1,000	0	0	0
3900	31621	Photocopy Services	42	0	20	0	0
3000	31623	Fire Service Agreements	787,544	770,759	770,759	897,860	897,860
2100	31624	Special Building Inspection	17,611	10,000	10,000	10,000	10,000
2100	31625	Reimbursed Exp - Misc Plan Fees	14,343	9,000	10,705	9,000	5,000
4700	31627	Reimbursed Exp - P&CS	2	0	0	0	0
3900	31628	Reimbursed Exp - Eng Insp & Misc	192,641	60,000	60,000	60,000	60,000
3000	31629	Reimbursed Exp - Fire	105,653	105,000	10,000	10,000	10,000
3200	31630	Reimbursed Exp - Police	86,377	95,000	70,000	75,000	75,000
4100	31631	Reimbursed Exp - Maintenance Services	3,143	3,000	0	0	0
1800	31632	Reimbursed Exp - Finance	529	600	400	400	400
1100	31635	Return Check Fees	0	0	45	0	0
1600	31635	Return Check Fees	0	0	45	0	0
1800	31635	Return Check Fees	716	1,000	650	800	800
2100	31635	Return Check Fees	0	0	72	0	0
2100	31638	Reimbursed Exp - Building	1,532	600	2,350	1,500	1,500
3000	31639	Plan Check-Fire	85,055	40,000	70,000	70,000	70,000
3000	31640	Review of Fuel Mod Plan	1,065	0	1,065	0	0
2100	31642	Digitized Mapping Service Fees	173	0	0	0	0
3900	31642	Digitized Mapping Service Fees	0	200	200	200	200
2100	31644	Scanning Fees - Building	47,578	36,000	45,000	36,000	40,000
3200	31645	Spay / Neuter Adoption Fees	20,007	21,000	21,000	21,000	21,000
3900	31646	Scanning Fees - Public Works	11,130	7,000	15,000	3,000	2,000
2100	31647	Copies and Blueprinting - PW	69	0	0	0	0
3900	31647	Copies and Blueprinting - PW	230	200	100	100	100
4700	31648	Reimbursed Exp - Lost Books	3,884	4,000	3,500	3,500	3,500
1600	31650	Formation-Annexation Fee	100,721	20,000	84,000	0	0
3200	31656	Corona Norco School Agrmt - Police	462,273	409,000	447,260	451,735	456,250
3000	31661	Special Fire Equipment Inspect	131,535	70,000	150,000	100,000	100,000
3000	31663	Special Fire Permit Inspection	24,100	17,000	17,000	17,000	17,000
3000	31665	Fire Prevention Bureau Inspect	17,480	12,000	19,000	15,000	15,000
3000	31666	State Mandated Inspection	2,890	2,000	2,000	2,000	2,000
3000	31669	Other Fire Services	150	0	160	0	0
3000	31670	Hazardous Material Storage Fee	215,854	185,000	190,000	264,000	264,000
3200	31671	Emergency Response Exp Reimb	20,504	35,000	0	20,000	20,000
3200	31673	Shooting Range Fees	52,850	45,000	45,000	50,000	50,000
3000	31674	Fire Prev Bureau Reinspections	200	0	1,200	0	0
3000	31675	Underground Tank Install / Removal	520	250	0	0	0
1100	31676	City Clerk Legal Advrtsmt Rev	945	400	425	400	400
3200	31678	Police - False Alarms	64,755	65,000	65,000	65,000	65,000
4700	31684	Reimbursed Exp - Library	30,097	30,000	25,000	25,000	25,000
2100	31687	SMIP Program Fees	1,027	900	1,346	900	900
1100	31689	Reimbursed Exp - Misc	122	0	15	50	50
1800	31689	Reimbursed Exp - Misc	(526)	100	0	0	0
3900	31692	Street Name Signs	525	0	0	0	0
3000	31693	EMS Subscription	902,803	880,000	880,000	880,000	880,000
3000	31694	EMS Direct Billed	333,531	400,000	335,000	375,000	390,000
2100	31696	Third Party Plan Check-Comm Dev	63,849	0	29,845	0	0
3000	31710	Paramedic Program	749,558	710,000	775,000	775,000	775,000
1800	31774	Reimbursed Exp - HR	275	0	0	0	0

Fund / Fund Description			Actual	Budgeted	Projected	Estimated	Forecast
Division / Object / Object Description			2017-2018	2018-2019	2018-2019	2019-2020	2020-2021
3900	31780	Reimb Exp - PW Misc	32,946	20,000	3,000	2,000	2,000
3000	31781	Third Party Plan Check - Fire	2,825	0	0	0	0
2000	31782	Com Site Lic Agmt Amendment	6,150	3,690	6,350	4,032	4,032
3900	31784	Reimb Exp-Engineering	3,629	5,000	0	0	0
3900	31791	Utility Locating & Marking	7,445	3,000	20,000	5,000	5,000
4700	31801	Aquatics	87,345	85,000	87,000	91,000	93,000
4700	31802	Recreation Events	20,870	7,500	8,000	6,000	6,000
4700	31803	Sports Revenue - Adult	20,279	16,000	23,000	23,000	23,000
4700	31804	Sports Revenue - Youth	46,858	68,000	60,000	55,000	55,000
4700	31805	Contract Program Revenue	562,980	425,000	425,000	450,000	450,000
4700	31806	Adaptive Recreation	1,755	2,500	2,500	2,700	2,700
4700	31811	Trip Programs	9,651	8,200	9,500	9,000	9,000
4700	31817	After School Recreation Program	671,117	925,000	812,000	835,000	850,000
4700	31818	Reimbursed Exp-Rec Svcs	3,968	4,000	4,000	16,000	16,000
4700	31820	Youth Sports Lighting	90,228	85,000	80,000	80,000	80,000
4700	31821	Kids Camp	155,733	158,000	158,000	165,000	170,000
4700	31822	Picnic Reservations	32,965	30,000	30,000	40,000	40,000
4700	31823	Facility Rentals	409,691	325,000	360,000	375,000	400,000
4700	31824	Ball field, Tourn, Spec Events	2,386	0	1,080	5,000	5,000
4700	31825	Concession Facility Rentals	6,096	3,600	6,000	6,000	6,000
4700	31826	Pool Facility Rental Income (DSG)	17,200	17,700	17,700	17,700	17,700
4700	31832	Gym-Pay and Play	288	0	3,850	4,000	4,000
4700	31833	Spot at Circle City Center	70	0	600	700	800
4700	31834	Senior Center Activities	8,123	0	8,000	6,000	7,000
3000	31880	Expedited Plan Check Fire	2,580	1,000	0	0	0
3000	31881	Fire After Hours Inspection	1,489	1,500	3,011	1,500	1,500
3000	31882	Juvenile Fire Setter	2,180	0	1,240	0	0
2000	32013	Reimbursement - Legal Fees	1,049	0	10,685	0	0
3000	32015	Fire-Residential Inspections	0	76,540	50,000	76,540	76,540
<b><u>Total Current Services</u></b>			<b>12,552,180</b>	<b>10,931,959</b>	<b>10,681,163</b>	<b>10,796,537</b>	<b>10,538,152</b>
<b><u>Payments in Lieu of Services</u></b>							
1800	33001	Services To Other Funds	9,482,230	7,343,491	6,336,026	6,399,400	6,463,400
1800	33002	In Lieu Charges To Other Funds	444,512	300,000	300,000	300,000	300,000
<b><u>Total Payments in Lieu of Services</u></b>			<b>9,926,742</b>	<b>7,643,491</b>	<b>6,636,026</b>	<b>6,699,400</b>	<b>6,763,400</b>
<b><u>Other Revenue</u></b>							
1800	31406	Miscellaneous Rental / Lease Income	7,006,448	6,793,015	6,888,135	6,630,775	6,370,860
4700	31406	Miscellaneous Rental / Lease Income	3	0	0	0	0
3200	31408	Trap Rental	15	0	0	0	0
1800	31410	Telecom Site Rentals	771,885	770,000	770,000	785,400	801,108
1800	31416	El Cerrito Telecom Revenues (DSG)	140,881	138,000	138,000	140,500	143,045
1600	31701	Sale of Real Estate	78,500	0	0	0	0
1600	31702	Sale of Surplus Property	40,128	20,000	20,000	20,000	20,000
4100	31702	Sale of Surplus Property	407	0	0	0	0
1600	31703	Donations	71	0	0	0	0
4700	31703	Donations	0	0	100	0	0
1100	31704	Cashier's Over & Shorts	(127)	0	0	0	0
1800	31704	Cashier's Over & Shorts	58	0	500	0	0
2100	31704	Cashier's Over & Shorts	39	0	0	0	0
3000	31704	Cashier's Over & Shorts	9	0	0	0	0
3200	31704	Cashier's Over & Shorts	124	0	0	0	0
3900	31704	Cashier's Over & Shorts	8	0	0	0	0
4700	31704	Cashier's Over & Shorts	165	0	0	0	0
3200	31705	Police Auction	3,979	2,000	1,558	1,000	1,000
1600	31708	Miscellaneous Reimbursements	30,500	500	17,000	1,000	1,000
3900	31708	Miscellaneous Reimbursements	2,013	0	1,000	500	500
1800	31709	Damage Recovery	57,470	20,000	0	0	0
2000	31709	Damage Recovery	96,657	0	127,332	50,000	50,000

Fund / Fund Description			Actual	Budgeted	Projected	Estimated	Forecast
Division / Object / Object Description			2017-2018	2018-2019	2018-2019	2019-2020	2020-2021
1600	31711	Miscellaneous Income / Refunds	459	0	0	0	0
1800	31711	Miscellaneous Income / Refunds	317,851	400,000	341,000	290,000	290,000
2100	31711	Miscellaneous Income / Refunds	87	0	0	0	0
3000	31711	Miscellaneous Income / Refunds	1,631	0	0	0	0
3200	31711	Miscellaneous Income / Refunds	52,505	32,600	53,000	32,000	32,000
3900	31711	Miscellaneous Income / Refunds	65,490	0	66,000	10,000	10,000
4100	31711	Miscellaneous Income / Refunds	210	0	0	0	0
1600	31715	Billboard Revenue	160,000	160,000	160,000	163,200	166,464
1800	31729	Special District Admin Reimbursements	2,487,602	2,464,590	2,464,590	2,513,900	2,564,200
1600	31731	Development Agreements	254,583	75,000	80,000	475,000	75,000
3900	31733	Developer Paid Public Imp (DSG)	4,854	5,000	6,000	5,000	5,000
2100	31734	Kiosk Id Sign Program	10,340	7,260	10,000	10,000	10,000
4700	31763	Donations - Library (DSG)	29,416	30,000	56,000	30,000	30,000
3200	31764	Donations - Police (DSG)	25,031	0	6,827	0	0
3200	31765	Donations - Animal Control (DSG)	34,060	0	30,479	0	0
3000	31768	Donations - Fire (DSG)	15,000	0	0	0	0
1800	31776	Billboard Revenue (DSG)	326,838	340,000	340,000	343,400	346,834
1800	31778	SB 1186 ADA Compliance (DSG)	22,604	33,840	33,200	33,500	33,500
4700	31779	RTA Bus Passes	15,807	14,000	17,400	16,000	16,000
1600	31786	Fair Share Development Agreement	93,205	0	410,280	0	0
4700	31830	Donations - Rec Svcs (DSG)	30,874	40,000	40,000	40,000	40,000
6500	31831	Donations - Parks Maint (DSG)	51,300	0	1,838	0	0
1800	31908	Bad Debt Recovery	2,275	2,000	8,945	2,000	2,000
<u>Total Other Revenue</u>			<u>12,231,255</u>	<u>11,347,805</u>	<u>12,089,184</u>	<u>11,593,175</u>	<u>11,008,511</u>
<u>Other Sources</u>							
6500	33060	Other Sources	553,736	0	153,133	0	0
<u>Total Other Sources</u>			<u>553,736</u>	<u>0</u>	<u>153,133</u>	<u>0</u>	<u>0</u>
<b>FUND 110</b>	<b>TOTAL</b>		<u>\$136,073,679</u>	<u>\$135,970,393</u>	<u>\$138,164,074</u>	<u>\$137,665,032</u>	<u>\$140,498,429</u>

## **206 CWSC LIBRARY FEE FUND**

### Licenses, Fees and Permits

0000	31238	Development Impact Fees	66,668	222,014	249,484	100,000	145,000
0000	31243	Dev Impact Fees-CFD	0	0	50,516	0	0
<u>Total Licenses, Fees and Permits</u>			<u>66,668</u>	<u>222,014</u>	<u>300,000</u>	<u>100,000</u>	<u>145,000</u>

### Investment Earnings

0000	31401	Interest on Investments	1,454	2,346	4,239	2,591	4,980
0000	31422	GASB31 Gain / Loss on Investment	(1,551)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	50	0	0	0	0
<u>Total Investment Earnings</u>			<u>(47)</u>	<u>2,346</u>	<u>4,239</u>	<u>2,591</u>	<u>4,980</u>
<b>FUND 206</b>	<b>TOTAL</b>		<u>\$66,621</u>	<u>\$224,360</u>	<u>\$304,239</u>	<u>\$102,591</u>	<u>\$149,980</u>

## **207 FIRE WILD LAND MITIGATION FUND**

### Licenses, Fees and Permits

0000	31238	Development Impact Fees	4,611	5,000	19,275	6,000	6,000
<u>Total Licenses, Fees and Permits</u>			<u>4,611</u>	<u>5,000</u>	<u>19,275</u>	<u>6,000</u>	<u>6,000</u>

### Investment Earnings

0000	31401	Interest on Investments	354	513	513	567	666
0000	31422	GASB31 Gain / Loss on Investment	(354)	0	0	0	44
0000	31423	Gain or Loss Investment Sale	13	0	0	0	0
<u>Total Investment Earnings</u>			<u>13</u>	<u>513</u>	<u>513</u>	<u>567</u>	<u>666</u>



Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<b><u>FUND</u></b>	<b><u>207</u></b>	<b><u>TOTAL</u></b>	\$4,623	\$5,513	\$19,788	\$6,567	\$6,666
<b><u>208 TC POLICE FACILITIES FUND</u></b>							
<i><u>Licenses, Fees and Permits</u></i>							
0000	31238	Development Impact Fees	1,290	171,085	3,959	110,000	200,000
0000	31243	Dev Impact Fees-CFD	0	0	85,118	0	0
<i><u>Total Licenses, Fees and Permits</u></i>			1,290	171,085	89,077	110,000	200,000
<b><u>FUND</u></b>	<b><u>208</u></b>	<b><u>TOTAL</u></b>	\$1,290	\$171,085	\$89,077	\$110,000	\$200,000
<b><u>209 TC FIRE FACILITIES FUND</u></b>							
<i><u>Licenses, Fees and Permits</u></i>							
0000	31238	Development Impact Fees	2,581	177,349	7,589	125,000	0
0000	31243	Dev Impact Fees-CFD	0	0	122,056	0	0
<i><u>Total Licenses, Fees and Permits</u></i>			2,581	177,349	129,645	125,000	0
<b><u>FUND</u></b>	<b><u>209</u></b>	<b><u>TOTAL</u></b>	\$2,581	\$177,349	\$129,645	\$125,000	\$0
<b><u>211 CW STREET &amp; TRAFFIC SIGNALS FUND</u></b>							
<i><u>Licenses, Fees and Permits</u></i>							
0000	31238	Development Impact Fees	609,873	1,546,000	1,127,252	1,400,000	1,500,000
0000	31243	Dev Impact Fees-CFD	0	0	472,748	0	0
<i><u>Total Licenses, Fees and Permits</u></i>			609,873	1,546,000	1,600,000	1,400,000	1,500,000
<i><u>Investment Earnings</u></i>							
0000	31401	Interest on Investments	144,056	209,629	245,886	278,219	288,844
0000	31422	GASB31 Gain / Loss on Investment	(142,634)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	4,914	0	0	0	0
<i><u>Total Investment Earnings</u></i>			6,336	209,629	245,886	278,219	288,844
<i><u>Other Revenue</u></i>							
0000	31711	Miscellaneous Income / Refunds	163	0	205	0	0
<i><u>Total Other Revenue</u></i>			163	0	205	0	0
<b><u>FUND</u></b>	<b><u>211</u></b>	<b><u>TOTAL</u></b>	\$616,372	\$1,755,629	\$1,846,091	\$1,678,219	\$1,788,844
<b><u>212 CWSC DRAINAGE FUND</u></b>							
<i><u>Licenses, Fees and Permits</u></i>							
0000	31238	Development Impact Fees	504,010	550,000	1,000,000	200,000	860,000
<i><u>Total Licenses, Fees and Permits</u></i>			504,010	550,000	1,000,000	200,000	860,000
<i><u>Investment Earnings</u></i>							
0000	31401	Interest on Investments	37,930	54,398	54,398	60,101	75,899
0000	31422	GASB31 Gain / Loss on Investment	(38,039)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	1,348	0	0	0	0
<i><u>Total Investment Earnings</u></i>			1,239	54,398	54,398	60,101	75,899
<b><u>FUND</u></b>	<b><u>212</u></b>	<b><u>TOTAL</u></b>	\$505,249	\$604,398	\$1,054,398	\$260,101	\$935,899
<b><u>213 CWSC POLICE FACILITIES FUND</u></b>							
<i><u>Licenses, Fees and Permits</u></i>							
0000	31238	Development Impact Fees	64,937	303,133	230,000	75,000	80,000

<b>Fund / Fund Description</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Estimated</b>	<b>Forecast</b>
<b>Division / Object / Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
<u>Total Licenses, Fees and Permits</u>	64,937	303,133	230,000	75,000	80,000
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	1,353	1,431	2,358	2,668	2,770
0000 31422 GASB31 Gain / Loss on Investment	(1,591)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	43	0	0	0	0
<u>Total Investment Earnings</u>	(195)	1,431	2,358	2,668	2,770
<b>FUND 213 TOTAL</b>	<b>\$64,742</b>	<b>\$304,564</b>	<b>\$232,358</b>	<b>\$77,668</b>	<b>\$82,770</b>

#### **214 CWSC FIRE FACILITIES FUND**

<u>Licenses, Fees and Permits</u>					
0000 31238 Development Impact Fees	85,573	359,235	300,000	75,000	0
<u>Total Licenses, Fees and Permits</u>	85,573	359,235	300,000	75,000	0
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	6,814	9,475	12,054	13,640	14,160
0000 31422 GASB31 Gain / Loss on Investment	(7,337)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	248	0	0	0	0
<u>Total Investment Earnings</u>	(276)	9,475	12,054	13,640	14,160
<b>FUND 214 TOTAL</b>	<b>\$85,298</b>	<b>\$368,710</b>	<b>\$312,054</b>	<b>\$88,640</b>	<b>\$14,160</b>

#### **215 CWSC PUBLIC MTG FACILITIES FUND**

<u>Licenses, Fees and Permits</u>					
0000 31238 Development Impact Fees	42,428	139,570	168,172	75,000	98,000
0000 31243 Dev Impact Fees-CFD	0	0	31,828	0	0
<u>Total Licenses, Fees and Permits</u>	42,428	139,570	200,000	75,000	98,000
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	1,605	2,100	4,054	4,587	4,763
0000 31422 GASB31 Gain / Loss on Investment	(1,776)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	55	0	0	0	0
<u>Total Investment Earnings</u>	(116)	2,100	4,054	4,587	4,763
<b>FUND 215 TOTAL</b>	<b>\$42,312</b>	<b>\$141,670</b>	<b>\$204,054</b>	<b>\$79,587</b>	<b>\$102,763</b>

#### **216 CWSC AQUATIC CENTER FUND**

<u>Licenses, Fees and Permits</u>					
0000 31238 Development Impact Fees	26,247	86,328	104,290	40,000	60,000
0000 31243 Dev Impact Fees-CFD	0	0	19,710	0	0
<u>Total Licenses, Fees and Permits</u>	26,247	86,328	124,000	40,000	60,000
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	2,434	3,454	4,838	5,474	5,683
0000 31422 GASB31 Gain / Loss on Investment	(2,565)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	87	0	0	0	0
<u>Total Investment Earnings</u>	(43)	3,454	4,838	5,474	5,683
<b>FUND 216 TOTAL</b>	<b>\$26,204</b>	<b>\$89,782</b>	<b>\$128,838</b>	<b>\$45,474</b>	<b>\$65,683</b>

#### **217 CWSC PARKS & OPEN SPACE FUND**

Licenses, Fees and Permits

<b>Fund / Fund Description</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Estimated</b>	<b>Forecast</b>
<b>Division / Object / Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
0000 31238 Development Impact Fees	893,740	2,339,280	2,597,096	60,000	200,000
0000 31243 Dev Impact Fees-CFD	0	0	1,302,904	0	0
<u>Total Licenses, Fees and Permits</u>	<u>893,740</u>	<u>2,339,280</u>	<u>3,900,000</u>	<u>60,000</u>	<u>200,000</u>
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	70,928	107,924	155,165	175,568	182,273
0000 31422 GASB31 Gain / Loss on Investment	(76,068)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	2,723	0	0	0	0
<u>Total Investment Earnings</u>	<u>(2,417)</u>	<u>107,924</u>	<u>155,165</u>	<u>175,568</u>	<u>182,273</u>
<b>FUND 217 TOTAL</b>	<b>\$891,323</b>	<b>\$2,447,204</b>	<b>\$4,055,165</b>	<b>\$235,568</b>	<b>\$382,273</b>

## **218 CORONA MALL BUSINESS IMPROVEMENT DISTRICT**

### Special Assessments

0000 31123 Special Assessments	155,569	148,354	148,354	151,321	0
<u>Total Special Assessments</u>	<u>155,569</u>	<u>148,354</u>	<u>148,354</u>	<u>151,321</u>	<u>0</u>

### Investment Earnings

0000 31401 Interest on Investments	10,798	8,366	10,714	12,123	12,586
0000 31422 GASB31 Gain / Loss on Investment	(19,116)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	226	0	0	0	0
<u>Total Investment Earnings</u>	<u>(8,091)</u>	<u>8,366</u>	<u>10,714</u>	<u>12,123</u>	<u>12,586</u>

### Other Revenue

0000 31406 Miscellaneous Rental / Lease Income	250	350	0	0	0
0000 31709 Damage Recovery	4,223	0	0	0	0
0000 31711 Miscellaneous Income / Refunds	329	0	329	0	0
<u>Total Other Revenue</u>	<u>4,802</u>	<u>350</u>	<u>329</u>	<u>0</u>	<u>0</u>
<b>FUND 218 TOTAL</b>	<b>\$152,280</b>	<b>\$157,070</b>	<b>\$159,397</b>	<b>\$163,444</b>	<b>\$12,586</b>

## **221 RMRA FUND**

### Investment Earnings

0000 31401 Interest on Investments	4,671	(4)	33,448	37,846	39,291
0000 31422 GASB31 Gain / Loss on Investment	(8,718)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	79	0	0	0	0
<u>Total Investment Earnings</u>	<u>(3,968)</u>	<u>(4)</u>	<u>33,448</u>	<u>37,846</u>	<u>39,291</u>

### Intergovernmental Revenues

0000 31590 State Gas Tax-RMRA Sec 2030	982,993	2,785,815	2,673,100	2,790,175	2,818,100
<u>Total Intergovernmental Revenues</u>	<u>982,993</u>	<u>2,785,815</u>	<u>2,673,100</u>	<u>2,790,175</u>	<u>2,818,100</u>
<b>FUND 221 TOTAL</b>	<b>\$979,025</b>	<b>\$2,785,811</b>	<b>\$2,706,548</b>	<b>\$2,828,021</b>	<b>\$2,857,391</b>

## **222 GAS TAX (2105-2106-Prop 42) FUND**

### Investment Earnings

0000 31401 Interest on Investments	56,374	80,468	82,769	93,653	97,229
0000 31422 GASB31 Gain / Loss on Investment	(51,619)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	2,162	0	0	0	0
<u>Total Investment Earnings</u>	<u>6,917</u>	<u>80,468</u>	<u>82,769</u>	<u>93,653</u>	<u>97,229</u>

### Intergovernmental Revenues

0000 31537 State Gas Tax - 2107	1,184,794	1,198,315	1,207,300	1,200,000	1,205,900
0000 31538 State Gas Tax - 2107.5	10,000	10,000	10,000	10,000	10,000

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
0000	31539	State Gas Tax - 2106	573,089	581,315	570,700	567,300	573,000
0000	31570	State Gas Tax - 2105	910,373	965,835	876,800	871,500	880,200
0000	31573	State Gas Tax - 2103	653,294	1,286,145	572,300	1,375,900	1,382,800
0000	31591	Gas Tax-State Loan Repayment	190,713	190,713	190,102	190,102	0
<u>Total Intergovernmental Revenues</u>			3,522,264	4,232,323	3,427,202	4,214,802	4,051,900
<u>Other Revenue</u>							
0000	31708	Miscellaneous Reimbursements	105	0	0	0	0
0000	31709	Damage Recovery	272	0	31	0	0
0000	31711	Miscellaneous Income / Refunds	1,842	0	650	0	0
0000	31731	Development Agreements	19,295	0	0	0	0
<u>Total Other Revenue</u>			21,514	0	681	0	0
<b>FUND 222 TOTAL</b>			\$3,550,695	\$4,312,791	\$3,510,652	\$4,308,455	\$4,149,129

#### **224 RIDESHARE-TRIP REDUCTION FUND**

##### Investment Earnings

0000	31401	Interest on Investments	14,655	20,512	25,682	29,059	30,168
0000	31422	GASB31 Gain / Loss on Investment	(15,463)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	522	0	0	0	0
<u>Total Investment Earnings</u>			(286)	20,512	25,682	29,059	30,168

##### Intergovernmental Revenues

0000	31506	AQMD-AB 2677	215,435	210,000	210,000	210,000	210,000
<u>Total Intergovernmental Revenues</u>			215,435	210,000	210,000	210,000	210,000

##### Other Revenue

0000	31702	Sale of Surplus Property	0	0	9,200	0	0
<u>Total Other Revenue</u>			0	0	9,200	0	0
<b>FUND 224 TOTAL</b>			\$215,149	\$230,512	\$244,882	\$239,059	\$240,168

#### **227 MEASURE A FUND**

##### Investment Earnings

0000	31401	Interest on Investments	174,289	247,848	290,776	329,011	341,575
0000	31422	GASB31 Gain / Loss on Investment	(172,282)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	5,862	0	0	0	0
<u>Total Investment Earnings</u>			7,869	247,848	290,776	329,011	341,575

##### Intergovernmental Revenues

0000	31525	Measure A Entitlements	4,134,306	4,143,000	4,364,000	4,486,000	4,598,000
<u>Total Intergovernmental Revenues</u>			4,134,306	4,143,000	4,364,000	4,486,000	4,598,000

##### Other Revenue

0000	31709	Damage Recovery	1,919	0	1,686	0	0
<u>Total Other Revenue</u>			1,919	0	1,686	0	0
<b>FUND 227 TOTAL</b>			\$4,144,094	\$4,390,848	\$4,656,462	\$4,815,011	\$4,939,575

#### **231 CAL COPS GRANTS FUND**

##### Investment Earnings

0000	31401	Interest on Investments	6,842	9,756	13,614	15,404	15,993
0000	31422	GASB31 Gain / Loss on Investment	(6,664)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	195	0	0	0	0

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<u>Total Investment Earnings</u>			373	9,756	13,614	15,404	15,993
<u>Intergovernmental Revenues</u>							
0000	31544	State Grant Revenue	137,822	250,000	709,626	250,000	250,000
<u>Total Intergovernmental Revenues</u>			137,822	250,000	709,626	250,000	250,000
<u>Other Revenue</u>							
0000	31702	Sale of Surplus Property	4,300	0	0	0	0
<u>Total Other Revenue</u>			4,300	0	0	0	0
<b>FUND</b>	<b>231</b>	<b>TOTAL</b>	\$142,494	\$259,756	\$723,240	\$265,404	\$265,993
<b><u>232 CIVIC CENTER FUND</u></b>							
<u>Other Revenue</u>							
0000	31406	Miscellaneous Rental / Lease Income	150,469	132,000	160,000	137,800	143,312
0000	31711	Miscellaneous Income / Refunds	2,274	2,000	2,100	2,100	2,205
<u>Total Other Revenue</u>			152,743	134,000	162,100	139,900	145,517
<b>FUND</b>	<b>232</b>	<b>TOTAL</b>	\$152,743	\$134,000	\$162,100	\$139,900	\$145,517
<b><u>233 OBLIGATION PAYMENT FUND</u></b>							
<u>Property Taxes</u>							
0000	31101	Secured CY Property Tax	11,027,520	10,420,071	10,765,370	11,103,286	11,000,000
<u>Total Property Taxes</u>			11,027,520	10,420,071	10,765,370	11,103,286	11,000,000
<b>FUND</b>	<b>233</b>	<b>TOTAL</b>	\$11,027,520	\$10,420,071	\$10,765,370	\$11,103,286	\$11,000,000
<b><u>234 AB1600 PARKLAND ACQUISITON FEE</u></b>							
<u>Licenses, Fees and Permits</u>							
0000	31238	Development Impact Fees	435,263	0	0	0	0
<u>Total Licenses, Fees and Permits</u>			435,263	0	0	0	0
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	2,079	0	0	0	0
0000	31423	Gain or Loss Investment Sale	108	0	0	0	0
<u>Total Investment Earnings</u>			2,188	0	0	0	0
<b>FUND</b>	<b>234</b>	<b>TOTAL</b>	\$437,451	\$0	\$0	\$0	\$0
<b><u>238 CFD 2017-2 TAX B (VALENCIA)</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	0	9,726	9,726	37,428	38,176
<u>Total Special Assessments</u>			0	9,726	9,726	37,428	38,176
<b>FUND</b>	<b>238</b>	<b>TOTAL</b>	\$0	\$9,726	\$9,726	\$37,428	\$38,176
<b><u>243 PW TRANSPORTATION GRANTS-CAPITAL FUND</u></b>							
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	4,015	0	0	0	49
0000	31423	Gain or Loss Investment Sale	159	0	0	0	0
<u>Total Investment Earnings</u>			4,175	0	0	0	0

<b>Fund / Fund Description</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Estimated</b>	<b>Forecast</b>
<b>Division / Object / Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
<u>Intergovernmental Revenues</u>					
0000 31529 RCFC D Reimbursement	3,262,497	1,130,000	1,900,000	0	0
0000 31540 Rev From Other Gov't Agencies	22,356	441,000	1,500,000	20,000,000	500,000
0000 31542 Federal Grant Revenue	28,336	832,000	862,000	0	0
<u>Total Intergovernmental Revenues</u>	<u>3,313,189</u>	<u>2,403,000</u>	<u>4,262,000</u>	<u>20,000,000</u>	<u>500,000</u>
<u>Other Revenue</u>					
0000 31731 Development Agreements	18,558,477	0	25,170,129	0	0
<u>Total Other Revenue</u>	<u>18,558,477</u>	<u>0</u>	<u>25,170,129</u>	<u>0</u>	<u>0</u>
<b>FUND 243 TOTAL</b>	<b>\$21,875,841</b>	<b>\$2,403,000</b>	<b>\$29,432,129</b>	<b>\$20,000,000</b>	<b>\$500,000</b>

#### **244 SB 821 TRANSPORTATION GRANT FUND**

<u>Investment Earnings</u>					
0000 31401 Interest on Investments	0	0	0	0	0
0000 31422 GASB31 Gain / Loss on Investment	0	0	0	0	0
0000 31423 Gain or Loss Investment Sale	0	0	0	0	0
<u>Total Investment Earnings</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND 244 TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### **245 COUNTY SERVICE AREA 152 (NPDES) FUND**

<u>Licenses, Fees and Permits</u>					
0000 31237 NPDES Discharge Permit	711,019	778,000	778,000	778,000	778,000
0000 31241 Water Quality Management	5,855	0	2,580	2,580	2,580
<u>Total Licenses, Fees and Permits</u>	<u>716,874</u>	<u>778,000</u>	<u>780,580</u>	<u>780,580</u>	<u>780,580</u>
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	0	17,505	17,505	19,340	0
<u>Total Investment Earnings</u>	<u>0</u>	<u>17,505</u>	<u>17,505</u>	<u>19,340</u>	<u>0</u>
<u>Intergovernmental Revenues</u>					
0000 31542 Federal Grant Revenue	935	0	0	0	0
0000 31544 State Grant Revenue	53	0	0	0	0
<u>Total Intergovernmental Revenues</u>	<u>988</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Payments in Lieu of Services</u>					
0000 33001 Services To Other Funds	200,000	175,000	175,000	255,000	255,000
<u>Total Payments in Lieu of Services</u>	<u>200,000</u>	<u>175,000</u>	<u>175,000</u>	<u>255,000</u>	<u>255,000</u>
<u>Other Revenue</u>					
0000 31708 Miscellaneous Reimbursements	306	0	0	0	0
0000 31709 Damage Recovery	(6,236)	0	1,256	500	500
0000 31711 Miscellaneous Income / Refunds	243	0	585	585	585
<u>Total Other Revenue</u>	<u>(5,687)</u>	<u>0</u>	<u>1,841</u>	<u>1,085</u>	<u>1,085</u>
<b>FUND 245 TOTAL</b>	<b>\$912,175</b>	<b>\$970,505</b>	<b>\$974,926</b>	<b>\$1,056,005</b>	<b>\$1,036,665</b>

#### **246 CFD 2000-1 O&M DET/DEBRIS BASI FUND**

<u>Special Assessments</u>					
0000 31123 Special Assessments	21,162	21,160	21,160	22,006	22,887
<u>Total Special Assessments</u>	<u>21,162</u>	<u>21,160</u>	<u>21,160</u>	<u>22,006</u>	<u>22,887</u>

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	11,862	17,505	19,366	21,913	22,750
0000	31422	GASB31 Gain / Loss on Investment	(12,190)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	439	0	0	0	0
<u>Total Investment Earnings</u>			<u>111</u>	<u>17,505</u>	<u>19,366</u>	<u>21,913</u>	<u>22,750</u>
<u>FUND</u>	<u>246</u>	<u>TOTAL</u>	<u>\$21,274</u>	<u>\$38,665</u>	<u>\$40,526</u>	<u>\$43,919</u>	<u>\$45,637</u>
 <b><u>247 CFD2002-2 LMD E 6TH/COMPTON FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	76,890	74,495	71,779	73,215	74,679
<u>Total Special Assessments</u>			<u>76,890</u>	<u>74,495</u>	<u>71,779</u>	<u>73,215</u>	<u>74,679</u>
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	3,925	5,265	6,499	7,353	7,634
0000	31422	GASB31 Gain / Loss on Investment	(4,202)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	144	0	0	0	0
<u>Total Investment Earnings</u>			<u>(132)</u>	<u>5,265</u>	<u>6,499</u>	<u>7,353</u>	<u>7,634</u>
<u>FUND</u>	<u>247</u>	<u>TOTAL</u>	<u>\$76,758</u>	<u>\$79,760</u>	<u>\$78,278</u>	<u>\$80,568</u>	<u>\$82,313</u>
 <b><u>248 CFD 97-1 LANDSCAPE MAINT FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	424,946	429,208	422,648	431,101	439,723
<u>Total Special Assessments</u>			<u>424,946</u>	<u>429,208</u>	<u>422,648</u>	<u>431,101</u>	<u>439,723</u>
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	6,446	6,891	11,032	12,482	12,959
0000	31422	GASB31 Gain / Loss on Investment	(8,171)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	246	0	0	0	0
<u>Total Investment Earnings</u>			<u>(1,479)</u>	<u>6,891</u>	<u>11,032</u>	<u>12,482</u>	<u>12,959</u>
<u>Intergovernmental Revenues</u>							
0000	31542	Federal Grant Revenue	748	0	0	0	0
0000	31544	State Grant Revenue	99	0	0	0	0
<u>Total Intergovernmental Revenues</u>			<u>847</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other Revenue</u>							
0000	31783	Program Rebates	41,572	10,974	0	12,066	0
<u>Total Other Revenue</u>			<u>41,572</u>	<u>10,974</u>	<u>0</u>	<u>12,066</u>	<u>0</u>
<u>FUND</u>	<u>248</u>	<u>TOTAL</u>	<u>\$465,886</u>	<u>\$447,073</u>	<u>\$433,680</u>	<u>\$455,649</u>	<u>\$452,682</u>
 <b><u>249 CFD 2001-1 LANDSCAPE MAINT FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	639,849	668,447	644,106	656,988	670,127
<u>Total Special Assessments</u>			<u>639,849</u>	<u>668,447</u>	<u>644,106</u>	<u>656,988</u>	<u>670,127</u>
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	65,022	93,105	106,183	120,145	124,751
0000	31422	GASB31 Gain / Loss on Investment	(68,939)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	2,430	0	0	0	0
<u>Total Investment Earnings</u>			<u>(1,487)</u>	<u>93,105</u>	<u>106,183</u>	<u>120,145</u>	<u>124,733</u>



Fund / Fund Description Division / Object / Object Description		Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<u>Intergovernmental Revenues</u>						
0000 31542	Federal Grant Revenue	1,609	0	0	0	0
0000 31544	State Grant Revenue	279	0	0	0	0
<u>Total Intergovernmental Revenues</u>		<u>1,888</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other Revenue</u>						
0000 31783	Program Rebates	93,560	28,010	0	8,000	0
<u>Total Other Revenue</u>		<u>93,560</u>	<u>28,010</u>	<u>0</u>	<u>8,000</u>	<u>0</u>
<b>FUND 249</b>	<b>TOTAL</b>	<b>\$733,810</b>	<b>\$789,562</b>	<b>\$750,289</b>	<b>\$785,133</b>	<b>\$794,860</b>
<b><u>250 ASSET FORFEITURE FUND</u></b>						
<u>Fines, Penalties and Forfeitures</u>						
0000 31653	Federal Asset Forfeiture	6,254	10,000	105,987	10,000	10,000
0000 31688	Asset Forfeiture	20,956	10,000	6,295	10,000	10,000
<u>Total Fines, Penalties and Forfeitures</u>		<u>27,210</u>	<u>20,000</u>	<u>112,282</u>	<u>20,000</u>	<u>20,000</u>
<u>Investment Earnings</u>						
0000 31401	Interest on Investments	5,299	9,760	9,236	10,451	10,850
0000 31422	GASB31 Gain / Loss on Investment	(6,397)	0	0	0	0
0000 31423	Gain or Loss Investment Sale	204	0	0	0	0
<u>Total Investment Earnings</u>		<u>(894)</u>	<u>9,760</u>	<u>9,236</u>	<u>10,451</u>	<u>10,850</u>
<b>FUND 250</b>	<b>TOTAL</b>	<b>\$26,317</b>	<b>\$29,760</b>	<b>\$121,518</b>	<b>\$30,451</b>	<b>\$30,850</b>
<b><u>251 CFD/LMD 2002-3 LANDSCAPE FUND</u></b>						
<u>Special Assessments</u>						
0000 31123	Special Assessments	17,219	17,869	17,219	17,563	17,914
<u>Total Special Assessments</u>		<u>17,219</u>	<u>17,869</u>	<u>17,219</u>	<u>17,563</u>	<u>17,914</u>
<u>Investment Earnings</u>						
0000 31401	Interest on Investments	4,316	6,358	6,917	7,827	8,126
0000 31422	GASB31 Gain / Loss on Investment	(4,438)	0	0	0	0
0000 31423	Gain or Loss Investment Sale	161	0	0	0	0
<u>Total Investment Earnings</u>		<u>38</u>	<u>6,358</u>	<u>6,917</u>	<u>7,827</u>	<u>8,126</u>
<b>FUND 251</b>	<b>TOTAL</b>	<b>\$17,257</b>	<b>\$24,227</b>	<b>\$24,136</b>	<b>\$25,390</b>	<b>\$26,040</b>
<b><u>252 LMD 2003-1 LIGHTING FUND</u></b>						
<u>Special Assessments</u>						
0000 31123	Special Assessments	117,150	124,322	133,401	136,069	138,791
<u>Total Special Assessments</u>		<u>117,150</u>	<u>124,322</u>	<u>133,401</u>	<u>136,069</u>	<u>138,791</u>
<u>Investment Earnings</u>						
0000 31401	Interest on Investments	11,154	17,028	18,148	20,534	21,318
0000 31422	GASB31 Gain / Loss on Investment	(11,526)	0	0	0	0
0000 31423	Gain or Loss Investment Sale	417	0	0	0	0
<u>Total Investment Earnings</u>		<u>45</u>	<u>17,028</u>	<u>18,148</u>	<u>20,534</u>	<u>21,318</u>
<u>Other Revenue</u>						
0000 31731	Development Agreements	129	0	0	0	0
0000 31783	Program Rebates	13,270	0	0	0	0
<u>Total Other Revenue</u>		<u>13,399</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<b><u>FUND</u></b>	<b><u>252</u></b>	<b><u>TOTAL</u></b>	\$130,594	\$141,350	\$151,549	\$156,603	\$160,109
<b><u>253 CFD/LMD 2011-1 LANDSCAPE</u></b>							
<b><u>Special Assessments</u></b>							
0000	31123	Special Assessments	72,021	74,744	77,500	79,050	80,631
<b><u>Total Special Assessments</u></b>			72,021	74,744	77,500	79,050	80,631
<b><u>Investment Earnings</u></b>							
0000	31401	Interest on Investments	2,685	3,576	4,516	5,110	5,305
0000	31422	GASB31 Gain / Loss on Investment	(2,945)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	99	0	0	0	0
<b><u>Total Investment Earnings</u></b>			(161)	3,576	4,516	5,110	5,305
<b><u>FUND</u></b>	<b><u>253</u></b>	<b><u>TOTAL</u></b>	\$71,860	\$78,320	\$82,016	\$84,160	\$85,936
<b><u>255 CFD 2016-2 TERRASSA SPEC TAX B</u></b>							
<b><u>Special Assessments</u></b>							
0000	31123	Special Assessments	12,872	13,570	24,385	24,872	25,370
<b><u>Total Special Assessments</u></b>			12,872	13,570	24,385	24,872	25,370
<b><u>Investment Earnings</u></b>							
0000	31401	Interest on Investments	71	0	176	200	207
0000	31422	GASB31 Gain / Loss on Investment	(121)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	2	0	0	0	0
<b><u>Total Investment Earnings</u></b>			(48)	0	176	200	207
<b><u>FUND</u></b>	<b><u>255</u></b>	<b><u>TOTAL</u></b>	\$12,824	\$13,570	\$24,561	\$25,072	\$25,577
<b><u>257 CFD 2016-3 ZONE 2 BOARDWALK</u></b>							
<b><u>Special Assessments</u></b>							
0000	31123	Special Assessments	54,224	56,041	8,402	27,112	27,654
<b><u>Total Special Assessments</u></b>			54,224	56,041	8,402	27,112	27,654
<b><u>Investment Earnings</u></b>							
0000	31401	Interest on Investments	545	0	972	1,100	1,142
0000	31422	GASB31 Gain / Loss on Investment	(626)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	18	0	0	0	0
<b><u>Total Investment Earnings</u></b>			(63)	0	972	1,100	1,142
<b><u>FUND</u></b>	<b><u>257</u></b>	<b><u>TOTAL</u></b>	\$54,161	\$56,041	\$9,374	\$28,212	\$28,796
<b><u>258 CFD 2016-3 ZONE 3 DOLLAR SELF</u></b>							
<b><u>Special Assessments</u></b>							
0000	31123	Special Assessments	2,382	2,473	2,473	2,522	2,573
<b><u>Total Special Assessments</u></b>			2,382	2,473	2,473	2,522	2,573
<b><u>Investment Earnings</u></b>							
0000	31401	Interest on Investments	16	0	40	45	47
0000	31422	GASB31 Gain / Loss on Investment	(26)	0	0	0	53
0000	31423	Gain or Loss Investment Sale	0	0	0	0	0
<b><u>Total Investment Earnings</u></b>			(10)	0	40	45	47

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<b><u>FUND</u></b>	<b><u>258</u></b>	<b><u>TOTAL</u></b>	\$2,373	\$2,473	\$2,513	\$2,567	\$2,620
<b><u>259 CFD2016-3 ZONE4 515S PROMENADE</u></b>							
<i><u>Special Assessments</u></i>							
0000	31123	Special Assessments	9,754	10,133	10,133	10,325	10,532
<i><u>Total</u></i>	<i><u>Special Assessments</u></i>		9,754	10,133	10,133	10,325	10,532
<i><u>Investment Earnings</u></i>							
0000	31401	Interest on Investments	68	0	172	195	202
0000	31422	GASB31 Gain / Loss on Investment	(111)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	2	0	0	0	0
<i><u>Total</u></i>	<i><u>Investment Earnings</u></i>		(41)	0	172	195	202
<b><u>FUND</u></b>	<b><u>259</u></b>	<b><u>TOTAL</u></b>	\$9,713	\$10,133	\$10,305	\$10,520	\$10,734
<b><u>260 RESIDENTIAL REFUSE/RECYCLING FUND</u></b>							
<i><u>Fines, Penalties and Forfeitures</u></i>							
0000	31911	Penalties	124,874	125,000	127,000	125,000	125,000
<i><u>Total</u></i>	<i><u>Fines, Penalties and Forfeitures</u></i>		124,874	125,000	127,000	125,000	125,000
<i><u>Investment Earnings</u></i>							
0000	31401	Interest on Investments	778	0	0	0	0
0000	31422	GASB31 Gain / Loss on Investment	(2,630)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	11	0	0	0	0
<i><u>Total</u></i>	<i><u>Investment Earnings</u></i>		(1,842)	0	0	0	0
<i><u>Intergovernmental Revenues</u></i>							
0000	31540	Rev From Other Gov't Agencies	0	0	105,929	106,000	106,000
0000	31544	State Grant Revenue	39,640	0	44,330	0	0
<i><u>Total</u></i>	<i><u>Intergovernmental Revenues</u></i>		39,640	0	150,259	106,000	106,000
<i><u>Current Services</u></i>							
0000	31689	Reimbursed Exp - Misc	(36)	0	0	0	0
0000	31941	Trash/Recycling Charge	8,729,136	10,745,264	8,848,000	9,113,440	9,386,843
0000	31953	Refuse Set Up Fee	47,924	38,000	48,500	48,500	48,500
<i><u>Total</u></i>	<i><u>Current Services</u></i>		8,777,024	10,783,264	8,896,500	9,161,940	9,435,343
<i><u>Other Revenue</u></i>							
0000	31702	Sale of Surplus Property	6,000	0	0	0	0
0000	31711	Miscellaneous Income / Refunds	(3)	0	0	0	0
<i><u>Total</u></i>	<i><u>Other Revenue</u></i>		5,997	0	0	0	0
<b><u>FUND</u></b>	<b><u>260</u></b>	<b><u>TOTAL</u></b>	\$8,945,692	\$10,908,264	\$9,173,759	\$9,392,940	\$9,666,343
<b><u>261 SC MAJOR THOROUGHFARES FUND</u></b>							
<i><u>Investment Earnings</u></i>							
0000	31401	Interest on Investments	18,907	23,611	33,361	37,748	39,190
0000	31422	GASB31 Gain / Loss on Investment	(21,043)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	670	0	0	0	0
<i><u>Total</u></i>	<i><u>Investment Earnings</u></i>		(1,466)	23,611	33,361	37,748	39,190
<b><u>FUND</u></b>	<b><u>261</u></b>	<b><u>TOTAL</u></b>	(\$1,466)	\$23,611	\$33,361	\$37,748	\$39,190

<b>Fund / Fund Description</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Estimated</b>	<b>Forecast</b>
<b>Division / Object / Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
<b><u>274 SC LANDSCAPING FUND</u></b>					
<b><u>Licenses, Fees and Permits</u></b>					
0000 31238 Development Impact Fees	11,736	20,000	12,000	2,000	2,000
<b><u>Total Licenses, Fees and Permits</u></b>	<b>11,736</b>	<b>20,000</b>	<b>12,000</b>	<b>2,000</b>	<b>2,000</b>
<b><u>Investment Earnings</u></b>					
0000 31401 Interest on Investments	18,528	27,637	30,146	34,110	35,412
0000 31422 GASB31 Gain / Loss on Investment	(18,951)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	689	0	0	0	0
<b><u>Total Investment Earnings</u></b>	<b>266</b>	<b>27,637</b>	<b>30,146</b>	<b>34,110</b>	<b>35,412</b>
<b><u>FUND 274 TOTAL</u></b>	<b>\$12,002</b>	<b>\$47,637</b>	<b>\$42,146</b>	<b>\$36,110</b>	<b>\$37,412</b>

### **275 AIRPORT FUND**

<b><u>Licenses, Fees and Permits</u></b>					
0000 32002 FBO Tie Down Fees	25,506	33,975	26,000	26,000	26,000
0000 32010 Monthly Tie Down Fees	8,452	8,100	5,600	5,880	5,880
0000 32011 Transient Tie Down Fee	61	0	211	0	0
<b><u>Total Licenses, Fees and Permits</u></b>	<b>34,019</b>	<b>42,075</b>	<b>31,811</b>	<b>31,880</b>	<b>31,880</b>
<b><u>Investment Earnings</u></b>					
0000 31401 Interest on Investments	7,279	10,096	13,483	15,256	15,839
0000 31422 GASB31 Gain / Loss on Investment	(7,434)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	243	0	0	0	0
<b><u>Total Investment Earnings</u></b>	<b>87</b>	<b>10,096</b>	<b>13,483</b>	<b>15,256</b>	<b>15,839</b>
<b><u>Intergovernmental Revenues</u></b>					
0000 31544 State Grant Revenue	10,000	10,000	10,000	10,000	10,000
<b><u>Total Intergovernmental Revenues</u></b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b><u>Other Revenue</u></b>					
0000 31711 Miscellaneous Income / Refunds	0	0	730	0	0
0000 32001 Rentals	216,106	273,624	268,000	350,000	350,000
0000 32003 Gas - Corona Air Service	13,963	13,500	16,000	16,000	16,000
0000 32007 Oil Reclamation	2	0	0	0	0
<b><u>Total Other Revenue</u></b>	<b>230,070</b>	<b>287,124</b>	<b>284,730</b>	<b>366,000</b>	<b>366,000</b>
<b><u>Other</u></b>					
0000 33100 Contra Pension Exp-GASB 68	461	0	0	0	0
0000 33101 Contra OPEB Exp-GASB 75	1,610	0	0	0	0
<b><u>Total Other</u></b>	<b>2,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>FUND 275 TOTAL</u></b>	<b>\$276,247</b>	<b>\$349,295</b>	<b>\$340,024</b>	<b>\$423,136</b>	<b>\$423,719</b>

### **288 PARK DEVELOPMENT FUND**

<b><u>Licenses, Fees and Permits</u></b>					
0000 31713 Park Dedication Fees	1,232,676	1,880,784	125,000	60,000	60,000
<b><u>Total Licenses, Fees and Permits</u></b>	<b>1,232,676</b>	<b>1,880,784</b>	<b>125,000</b>	<b>60,000</b>	<b>60,000</b>
<b><u>FUND 288 TOTAL</u></b>	<b>\$1,232,676</b>	<b>\$1,880,784</b>	<b>\$125,000</b>	<b>\$60,000</b>	<b>\$60,000</b>

### **289 DWELLING DEVELOPMENT TAX FUND**

#### **Investment Earnings**

<b>Fund / Fund Description</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Estimated</b>	<b>Forecast</b>
<b>Division / Object / Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
0000 31421 Other Interest Income	4,426	2,259	2,259	0	0
<u>Total Investment Earnings</u>	4,426	2,259	2,259	0	0
<u>Payments in Lieu of Services</u>					
0000 31743 Dwelling Development Tax	47,040	485,760	657,600	286,080	240,000
<u>Total Payments in Lieu of Services</u>	47,040	485,760	657,600	286,080	240,000
<b>FUND 289 TOTAL</b>	<b>\$51,466</b>	<b>\$488,019</b>	<b>\$659,859</b>	<b>\$286,080</b>	<b>\$240,000</b>

#### **291 LOW MOD INCOME HOUSING ASSET FUND**

##### Investment Earnings

0000 31401 Interest on Investments	119,675	186,409	156,984	177,627	184,410
0000 31422 GASB31 Gain / Loss on Investment	(98,606)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	4,106	0	0	0	0
<u>Total Investment Earnings</u>	25,175	186,409	156,984	177,627	184,410
<u>Other Revenue</u>					
0000 31406 Miscellaneous Rental / Lease Income	157,995	0	2,305	0	0
0000 31701 Sale of Real Estate	3,037,670	0	0	0	0
0000 31711 Miscellaneous Income / Refunds	2,026,337	0	9,373	0	0
0000 31755 HIP / OOR Payment	0	25,000	33,916	25,000	25,000
0000 31756 HOAP / FTHB Payment	0	75,000	123,000	75,000	0
<u>Total Other Revenue</u>	5,222,002	100,000	168,594	100,000	25,000
<b>FUND 291 TOTAL</b>	<b>\$5,247,177</b>	<b>\$286,409</b>	<b>\$325,578</b>	<b>\$277,627</b>	<b>\$209,410</b>

#### **295 AB109 PACT/OTHER STATE ALLOC FUND**

##### Investment Earnings

0000 31401 Interest on Investments	18,568	34,934	20,369	23,048	23,928
0000 31422 GASB31 Gain / Loss on Investment	(14,943)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	795	0	0	0	0
<u>Total Investment Earnings</u>	4,420	34,934	20,369	23,048	23,928
<b>FUND 295 TOTAL</b>	<b>\$4,420</b>	<b>\$34,934</b>	<b>\$20,369</b>	<b>\$23,048</b>	<b>\$23,928</b>

#### **342 CFD 86-2 (WOODLAKE) FUND**

##### Special Assessments

0000 31123 Special Assessments	1,532,855	313,373	313,373	0	0
<u>Total Special Assessments</u>	1,532,855	313,373	313,373	0	0

##### Investment Earnings

0000 31401 Interest on Investments	22,795	612	582	658	683
0000 31422 GASB31 Gain / Loss on Investment	(402)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	252	0	0	0	0
<u>Total Investment Earnings</u>	22,645	612	582	658	683
<b>FUND 342 TOTAL</b>	<b>\$1,555,500</b>	<b>\$313,985</b>	<b>\$313,955</b>	<b>\$658</b>	<b>\$683</b>

#### **358 CFD 89-1A (LOB DW) FUND**

##### Special Assessments

0000 31123 Special Assessments	1,355,965	1,349,259	1,323,887	285,000	56
<u>Total Special Assessments</u>	1,355,965	1,349,259	1,323,887	285,000	0

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	19,589	707	679	768	798
0000	31422	GASB31 Gain / Loss on Investment	(463)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	222	0	0	0	0
<u>Total Investment Earnings</u>			<u>19,349</u>	<u>707</u>	<u>679</u>	<u>768</u>	<u>798</u>
<u>FUND 358 TOTAL</u>			<u>\$1,375,313</u>	<u>\$1,349,966</u>	<u>\$1,324,566</u>	<u>\$285,768</u>	<u>\$798</u>
 <b><u>359 CFD 89-1 B LOBS IMPROVEMENT FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	997,858	1,012,923	998,910	220,000	0
<u>Total Special Assessments</u>			<u>997,858</u>	<u>1,012,923</u>	<u>998,910</u>	<u>220,000</u>	<u>0</u>
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	14,818	718	703	795	826
0000	31422	GASB31 Gain / Loss on Investment	(478)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	168	0	0	0	0
<u>Total Investment Earnings</u>			<u>14,508</u>	<u>718</u>	<u>703</u>	<u>795</u>	<u>826</u>
<u>FUND 359 TOTAL</u>			<u>\$1,012,366</u>	<u>\$1,013,641</u>	<u>\$999,613</u>	<u>\$220,795</u>	<u>\$826</u>
 <b><u>365 AD 95-1 CENTEX FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	78,644	80,520	69,998	0	0
<u>Total Special Assessments</u>			<u>78,644</u>	<u>80,520</u>	<u>69,998</u>	<u>0</u>	<u>0</u>
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	1,575	708	785	888	922
0000	31422	GASB31 Gain / Loss on Investment	(1,347)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	34	0	0	0	0
<u>Total Investment Earnings</u>			<u>262</u>	<u>708</u>	<u>785</u>	<u>888</u>	<u>922</u>
<u>FUND 365 TOTAL</u>			<u>\$78,906</u>	<u>\$81,228</u>	<u>\$70,783</u>	<u>\$888</u>	<u>\$922</u>
 <b><u>366 AD 96-1,96 A MTN GATE FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	132,460	137,275	135,271	20,600	0
<u>Total Special Assessments</u>			<u>132,460</u>	<u>137,275</u>	<u>135,271</u>	<u>20,600</u>	<u>0</u>
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	2,369	507	704	561	827
0000	31422	GASB31 Gain / Loss on Investment	(1,967)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	44	0	0	0	0
<u>Total Investment Earnings</u>			<u>446</u>	<u>507</u>	<u>704</u>	<u>561</u>	<u>827</u>
<u>FUND 366 TOTAL</u>			<u>\$132,907</u>	<u>\$137,782</u>	<u>\$135,975</u>	<u>\$21,161</u>	<u>\$827</u>
 <b><u>368 AD 96-1,97 A VAN DAELE FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	63,401	61,000	59,997	61,000	60,900
<u>Total Special Assessments</u>			<u>63,401</u>	<u>61,000</u>	<u>59,997</u>	<u>61,000</u>	<u>60,900</u>
<u>Investment Earnings</u>							

Fund / Fund Description Division / Object / Object Description	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
0000 31401 Interest on Investments	1,049	287	389	317	457
0000 31422 GASB31 Gain / Loss on Investment	(903)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	21	0	0	0	0
<u>Total Investment Earnings</u>	<u>167</u>	<u>287</u>	<u>389</u>	<u>317</u>	<u>457</u>
<b>FUND 368 TOTAL</b>	<b>\$63,568</b>	<b>\$61,287</b>	<b>\$60,386</b>	<b>\$61,317</b>	<b>\$61,357</b>

### **369 AD 96-1,97 B WPH FUND**

#### Special Assessments

0000 31123 Special Assessments	138,365	136,080	136,080	134,480	135,550
<u>Total Special Assessments</u>	<u>138,365</u>	<u>136,080</u>	<u>136,080</u>	<u>134,480</u>	<u>135,550</u>

#### Investment Earnings

0000 31401 Interest on Investments	2,354	464	564	639	663
0000 31422 GASB31 Gain / Loss on Investment	(1,893)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	45	0	0	0	0
<u>Total Investment Earnings</u>	<u>507</u>	<u>464</u>	<u>564</u>	<u>639</u>	<u>663</u>
<b>FUND 369 TOTAL</b>	<b>\$138,872</b>	<b>\$136,544</b>	<b>\$136,644</b>	<b>\$135,119</b>	<b>\$136,213</b>

### **370 REF CFD 90-1 (SOUTH CORONA) FUND**

#### Special Assessments

0000 31123 Special Assessments	3,572,054	2,500,000	2,746,196	0	0
<u>Total Special Assessments</u>	<u>3,572,054</u>	<u>2,500,000</u>	<u>2,746,196</u>	<u>0</u>	<u>0</u>

#### Investment Earnings

0000 31401 Interest on Investments	265,898	756	691	782	811
0000 31422 GASB31 Gain / Loss on Investment	(463)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	567	0	0	0	0
<u>Total Investment Earnings</u>	<u>266,002</u>	<u>756</u>	<u>691</u>	<u>782</u>	<u>811</u>

#### Other Revenue

0000 31711 Miscellaneous Income / Refunds	0	0	6,312	0	0
<u>Total Other Revenue</u>	<u>0</u>	<u>0</u>	<u>6,312</u>	<u>0</u>	<u>0</u>
<b>FUND 370 TOTAL</b>	<b>\$3,838,056</b>	<b>\$2,500,756</b>	<b>\$2,753,199</b>	<b>\$782</b>	<b>\$811</b>

### **371 CFD 97-2 (EAGLE GLEN I) FUND**

#### Special Assessments

0000 31123 Special Assessments	1,229,271	1,260,872	1,260,872	1,249,786	1,250,810
<u>Total Special Assessments</u>	<u>1,229,271</u>	<u>1,260,872</u>	<u>1,260,872</u>	<u>1,249,786</u>	<u>1,250,810</u>

#### Investment Earnings

0000 31401 Interest on Investments	18,199	882	972	1,100	1,142
0000 31422 GASB31 Gain / Loss on Investment	(647)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	212	0	0	0	0
<u>Total Investment Earnings</u>	<u>17,765</u>	<u>882</u>	<u>972</u>	<u>1,100</u>	<u>1,142</u>
<b>FUND 371 TOTAL</b>	<b>\$1,247,036</b>	<b>\$1,261,754</b>	<b>\$1,261,844</b>	<b>\$1,250,886</b>	<b>\$1,251,952</b>

### **373 AD 96-1,99A CENTEX FUND**

#### Special Assessments

0000 31123 Special Assessments	206,693	204,145	203,140	203,000	203,000
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<b>Fund / Fund Description</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Estimated</b>	<b>Forecast</b>
<b>Division / Object / Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
<u>Total Special Assessments</u>	206,693	204,145	203,140	203,000	203,000
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	3,269	563	655	741	769
0000 31422 GASB31 Gain / Loss on Investment	(2,640)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	62	0	0	0	0
<u>Total Investment Earnings</u>	691	563	655	741	769
<b>FUND 373 TOTAL</b>	<b>\$207,384</b>	<b>\$204,708</b>	<b>\$203,795</b>	<b>\$203,741</b>	<b>\$203,769</b>

### **374 CFD 2000-1 (EAGLE GLEN II) FUND**

<u>Special Assessments</u>					
0000 31123 Special Assessments	587,461	590,973	603,846	583,892	577,920
<u>Total Special Assessments</u>	587,461	590,973	603,846	583,892	577,920
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	9,346	880	857	969	1,006
0000 31422 GASB31 Gain / Loss on Investment	(565)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	107	0	0	0	0
<u>Total Investment Earnings</u>	8,888	880	857	969	1,006
<b>FUND 374 TOTAL</b>	<b>\$596,349</b>	<b>\$591,853</b>	<b>\$604,703</b>	<b>\$584,861</b>	<b>\$578,926</b>

### **377 CFD 2001-2 (CRESTA-GRANDE) FUND**

<u>Special Assessments</u>					
0000 31123 Special Assessments	287,714	304,613	294,815	296,141	294,141
<u>Total Special Assessments</u>	287,714	304,613	294,815	296,141	294,141
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	4,763	760	949	1,074	1,115
0000 31422 GASB31 Gain / Loss on Investment	(647)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	58	0	0	0	0
<u>Total Investment Earnings</u>	4,174	760	949	1,074	1,115
<b>FUND 377 TOTAL</b>	<b>\$291,888</b>	<b>\$305,373</b>	<b>\$295,764</b>	<b>\$297,215</b>	<b>\$295,256</b>

### **378 CFD 2002-1 (DOS LAGOS) FUND**

<u>Special Assessments</u>					
0000 31123 Special Assessments	1,101,640	1,178,339	1,145,832	1,160,694	1,160,694
<u>Total Special Assessments</u>	1,101,640	1,178,339	1,145,832	1,160,694	1,160,694
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	20,119	960	1,115	1,262	1,310
0000 31422 GASB31 Gain / Loss on Investment	(734)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	204	0	0	0	0
<u>Total Investment Earnings</u>	19,589	960	1,115	1,262	1,310
<b>FUND 378 TOTAL</b>	<b>\$1,121,229</b>	<b>\$1,179,299</b>	<b>\$1,146,947</b>	<b>\$1,161,956</b>	<b>\$1,162,004</b>

### **381 CFD 2002-4 (CORONA CROSSINGS) FUND**

<u>Special Assessments</u>					
0000 31123 Special Assessments	628,106	615,070	610,190	610,038	610,038
<u>Total Special Assessments</u>	628,106	615,070	610,190	610,038	610,038



Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	8,885	583	679	769	798
0000	31422	GASB31 Gain / Loss on Investment	(444)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	107	0	0	0	0
<u>Total Investment Earnings</u>			<u>8,549</u>	<u>583</u>	<u>679</u>	<u>769</u>	<u>798</u>
<u>FUND</u>	<u>381</u>	<u>TOTAL</u>	<u>\$636,655</u>	<u>\$615,653</u>	<u>\$610,869</u>	<u>\$610,807</u>	<u>\$610,836</u>
 <b><u>382 CFD 2004-1 BUCHANAN ST FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	274,689	254,618	250,152	254,883	254,883
<u>Total Special Assessments</u>			<u>274,689</u>	<u>254,618</u>	<u>250,152</u>	<u>254,883</u>	<u>254,883</u>
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	4,247	675	779	882	916
0000	31422	GASB31 Gain / Loss on Investment	(507)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	60	0	0	0	0
<u>Total Investment Earnings</u>			<u>3,800</u>	<u>675</u>	<u>779</u>	<u>882</u>	<u>916</u>
<u>FUND</u>	<u>382</u>	<u>TOTAL</u>	<u>\$278,489</u>	<u>\$255,293</u>	<u>\$250,931</u>	<u>\$255,765</u>	<u>\$255,799</u>
 <b><u>383 CFD 2003-2 (HIGHLANDS COLLECT) FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	597,570	580,388	569,094	578,808	578,808
<u>Total Special Assessments</u>			<u>597,570</u>	<u>580,388</u>	<u>569,094</u>	<u>578,808</u>	<u>578,808</u>
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	9,845	1,136	1,231	1,393	1,446
0000	31422	GASB31 Gain / Loss on Investment	(810)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	117	0	0	0	0
<u>Total Investment Earnings</u>			<u>9,151</u>	<u>1,136</u>	<u>1,231</u>	<u>1,393</u>	<u>1,446</u>
<u>FUND</u>	<u>383</u>	<u>TOTAL</u>	<u>\$606,721</u>	<u>\$581,524</u>	<u>\$570,325</u>	<u>\$580,201</u>	<u>\$580,254</u>
 <b><u>384 CFD 2018-1 BEDFORD IA1 2018 A</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	0	0	544,389	514,438	514,438
<u>Total Special Assessments</u>			<u>0</u>	<u>0</u>	<u>544,389</u>	<u>514,438</u>	<u>514,438</u>
<u>Proceeds From Long Term Oblgt</u>							
0000	31741	Loan / Bond Proceeds	0	0	9,000,000	0	0
0000	31770	Premium on Sale of Bond	0	0	776,782	0	0
<u>Total Proceeds From Long Term Oblgt</u>			<u>0</u>	<u>0</u>	<u>9,776,782</u>	<u>0</u>	<u>0</u>
<u>FUND</u>	<u>384</u>	<u>TOTAL</u>	<u>\$0</u>	<u>\$0</u>	<u>\$10,321,171</u>	<u>\$514,438</u>	<u>\$514,438</u>
 <b><u>387 CFD 2002-1 IMPROVEMENT AREA FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	556,640	545,906	538,070	546,888	546,888
<u>Total Special Assessments</u>			<u>556,640</u>	<u>545,906</u>	<u>538,070</u>	<u>546,888</u>	<u>546,888</u>
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	7,837	523	659	745	774

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
0000	31422	GASB31 Gain / Loss on Investment	(431)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	95	0	0	0	0
<u>Total Investment Earnings</u>			7,501	523	659	745	774
<b>FUND 387 TOTAL</b>			\$564,141	\$546,429	\$538,729	\$547,633	\$547,662
<b><u>388 2006 LEASE REVENUE BONDS FUND</u></b>							
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	(5)	0	0	0	0
<u>Total Investment Earnings</u>			(5)	0	0	0	0
<b>FUND 388 TOTAL</b>			(\$5)	\$0	\$0	\$0	\$0
<b><u>390 CFD 2016-2 TERRASSA SPEC TAX A</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	164,497	350,431	350,431	355,840	355,840
<u>Total Special Assessments</u>			164,497	350,431	350,431	355,840	355,840
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	14,007	0	356	402	418
0000	31422	GASB31 Gain / Loss on Investment	(236)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	23	0	0	0	0
<u>Total Investment Earnings</u>			13,795	0	356	402	418
<u>Proceeds From Long Term Oblgt</u>							
0000	31741	Loan / Bond Proceeds	5,475,000	0	0	0	0
0000	31770	Premium on Sale of Bond	64,451	0	0	0	0
<u>Total Proceeds From Long Term Oblgt</u>			5,539,451	0	0	0	0
<b>FUND 390 TOTAL</b>			\$5,717,742	\$350,431	\$350,787	\$356,242	\$356,258
<b><u>391 2016 LEASE REVENUE BONDS</u></b>							
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	1,181	0	0	0	0
<u>Total Investment Earnings</u>			1,181	0	0	0	0
<u>Other Revenue</u>							
0000	31406	Miscellaneous Rental / Lease Income	2,115,372	2,120,750	2,120,750	2,112,350	2,106,250
<u>Total Other Revenue</u>			2,115,372	2,120,750	2,120,750	2,112,350	2,106,250
<b>FUND 391 TOTAL</b>			\$2,116,553	\$2,120,750	\$2,120,750	\$2,112,350	\$2,106,250
<b><u>392 CFD 2017-2 VALENCIA SPEC TAX A</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	0	66,679	65,775	256,969	256,969
<u>Total Special Assessments</u>			0	66,679	65,775	256,969	256,969
<u>Proceeds From Long Term Oblgt</u>							
0000	31741	Loan / Bond Proceeds	0	0	3,650,000	0	n
0000	31770	Premium on Sale of Bond	0	0	131,632	0	61
<u>Total Proceeds From Long Term Oblgt</u>			0	0	3,781,632	0	0

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<b><u>FUND</u></b>	<b><u>392</u></b>	<b><u>TOTAL</u></b>	\$0	\$66,679	\$3,847,407	\$256,969	\$256,969
<b><u>411 US DOJ GRANT - POLICE FUND</u></b>							
<i><u>Investment Earnings</u></i>							
0000	31401	Interest on Investments	88	132	143	162	169
0000	31422	GASB31 Gain / Loss on Investment	(90)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	3	0	0	0	0
<b><u>Total Investment Earnings</u></b>			<b><u>1</u></b>	<b><u>132</u></b>	<b><u>143</u></b>	<b><u>162</u></b>	<b><u>169</u></b>
<b><u>FUND</u></b>	<b><u>411</u></b>	<b><u>TOTAL</u></b>	<b><u>\$1</u></b>	<b><u>\$132</u></b>	<b><u>\$143</u></b>	<b><u>\$162</u></b>	<b><u>\$169</u></b>
<b><u>415 LIBRARY-OTHER GRANTS FUND</u></b>							
<i><u>Investment Earnings</u></i>							
0000	31401	Interest on Investments	128	215	489	553	574
0000	31422	GASB31 Gain / Loss on Investment	(118)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	4	0	0	0	0
<b><u>Total Investment Earnings</u></b>			<b><u>14</u></b>	<b><u>215</u></b>	<b><u>489</u></b>	<b><u>553</u></b>	<b><u>574</u></b>
<i><u>Intergovernmental Revenues</u></i>							
0000	31542	Federal Grant Revenue	10,087	0	19,942	0	0
<b><u>Total Intergovernmental Revenues</u></b>			<b><u>10,087</u></b>	<b><u>0</u></b>	<b><u>19,942</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b><u>FUND</u></b>	<b><u>415</u></b>	<b><u>TOTAL</u></b>	<b><u>\$10,101</u></b>	<b><u>\$215</u></b>	<b><u>\$20,431</u></b>	<b><u>\$553</u></b>	<b><u>\$574</u></b>
<b><u>417 RDA SUCCESSOR AGENCY FUND</u></b>							
<i><u>Investment Earnings</u></i>							
0000	31401	Interest on Investments	57,701	0	0	0	0
<b><u>Total Investment Earnings</u></b>			<b><u>57,701</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<i><u>Proceeds From Long Term Oblgt</u></i>							
0000	31770	Premium on Sale of Bond	241,148	241,148	241,148	241,148	241,148
<b><u>Total Proceeds From Long Term Oblgt</u></b>			<b><u>241,148</u></b>	<b><u>241,148</u></b>	<b><u>241,148</u></b>	<b><u>241,148</u></b>	<b><u>241,148</u></b>
<b><u>FUND</u></b>	<b><u>417</u></b>	<b><u>TOTAL</u></b>	<b><u>\$298,848</u></b>	<b><u>\$241,148</u></b>	<b><u>\$241,148</u></b>	<b><u>\$241,148</u></b>	<b><u>\$241,148</u></b>
<b><u>422 TRAFFIC OFFENDER FUND FUND</u></b>							
<i><u>Investment Earnings</u></i>							
0000	31401	Interest on Investments	846	2,015	366	415	430
0000	31422	GASB31 Gain / Loss on Investment	(544)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	48	0	0	0	0
<b><u>Total Investment Earnings</u></b>			<b><u>350</u></b>	<b><u>2,015</u></b>	<b><u>366</u></b>	<b><u>415</u></b>	<b><u>430</u></b>
<i><u>Current Services</u></i>							
0000	31620	Administrative Tow Fee	161,681	180,000	173,000	177,500	177,500
<b><u>Total Current Services</u></b>			<b><u>161,681</u></b>	<b><u>180,000</u></b>	<b><u>173,000</u></b>	<b><u>177,500</u></b>	<b><u>177,500</u></b>
<b><u>FUND</u></b>	<b><u>422</u></b>	<b><u>TOTAL</u></b>	<b><u>\$162,030</u></b>	<b><u>\$182,015</u></b>	<b><u>\$173,366</u></b>	<b><u>\$177,915</u></b>	<b><u>\$177,930</u></b>
<b><u>431 CDBG FUND</u></b>							
<i><u>Intergovernmental Revenues</u></i>							
0000	31548	HUD Reimbursement	1,800,056	1,164,011	1,164,011	1,200,000	1,200,000

Fund / Fund Description Division / Object / Object Description		Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<u>Total Intergovernmental Revenues</u>		1,800,056	1,164,011	1,164,011	1,200,000	1,200,000
<u>Other Revenue</u>						
0000 31711	Miscellaneous Income / Refunds	10,440	0	8,375	0	0
<u>Total Other Revenue</u>		10,440	0	8,375	0	0
<b>FUND 431</b>	<b>TOTAL</b>	\$1,810,496	\$1,164,011	\$1,172,386	\$1,200,000	\$1,200,000
<b><u>432 HOME/HUD INVESTMENT PARTNERSHIP PROGRAM</u></b>						
<u>Intergovernmental Revenues</u>						
0000 31548	HUD Reimbursement	839,001	295,407	295,407	295,407	295,407
<u>Total Intergovernmental Revenues</u>		839,001	295,407	295,407	295,407	295,407
<u>Other Revenue</u>						
0000 31711	Miscellaneous Income / Refunds	(60)	0	0	0	0
0000 31757	Recaptured Income / Home Program	114,274	0	0	0	0
<u>Total Other Revenue</u>		114,214	0	0	0	0
<b>FUND 432</b>	<b>TOTAL</b>	\$953,216	\$295,407	\$295,407	\$295,407	\$295,407
<b><u>440 WATER RECLAMATION CAPACITY FUND</u></b>						
<u>Licenses, Fees and Permits</u>						
0000 31744	Capacity Fees	1,326,419	4,729,020	3,022,564	1,818,865	2,511,166
0000 31787	Capacity Fees-CFD	0	0	495,816	0	0
<u>Total Licenses, Fees and Permits</u>		1,326,419	4,729,020	3,518,380	1,818,865	2,511,166
<u>Investment Earnings</u>						
0000 31401	Interest on Investments	86,624	124,170	164,158	185,744	192,837
0000 31421	Other Interest Income	635	0	0	0	0
0000 31422	GASB31 Gain / Loss on Investment	(88,837)	0	0	0	0
0000 31423	Gain or Loss Investment Sale	3,099	0	0	0	0
<u>Total Investment Earnings</u>		1,520	124,170	164,158	185,744	192,837
<u>Fees and Permits</u>						
0000 31718	Water Reclamation Construction Fees	2,668	2,000	2,000	2,000	2,000
<u>Total Fees and Permits</u>		2,668	2,000	2,000	2,000	2,000
<b>FUND 440</b>	<b>TOTAL</b>	\$1,330,608	\$4,855,190	\$3,684,538	\$2,006,609	\$2,706,003
<b><u>442 ADULT &amp; FAMILY LITERACY GRANT FUND</u></b>						
<u>Investment Earnings</u>						
0000 31401	Interest on Investments	941	985	1,343	1,520	1,578
0000 31422	GASB31 Gain / Loss on Investment	(1,267)	0	0	0	0
0000 31423	Gain or Loss Investment Sale	23	0	0	0	0
<u>Total Investment Earnings</u>		(303)	985	1,343	1,520	1,578
<u>Intergovernmental Revenues</u>						
0000 31540	Rev From Other Gov't Agencies	11,647	0	0	0	0
0000 31544	State Grant Revenue	17,673	18,000	18,000	18,000	18,000
<u>Total Intergovernmental Revenues</u>		29,320	18,000	18,000	18,000	18,000
<b>FUND 442</b>	<b>TOTAL</b>	\$29,016	\$18,985	\$19,343	\$19,520	\$19,578
<b><u>445 BICYCLE TRANSPORTATION ACCOUNT FUND</u></b>						

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	34	37	40	45	47
0000	31422	GASB31 Gain / Loss on Investment	(51)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	1	0	0	0	0
<u>Total Investment Earnings</u>			(16)	37	40	45	47
<b>FUND</b>	<b>445</b>	<b>TOTAL</b>	(\$16)	\$37	\$40	\$45	\$47
<b><u>446 LMD84-1 STREET LIGHTS FUND</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	2,061,644	2,007,996	2,029,658	2,029,000	2,029,000
<u>Total Special Assessments</u>			2,061,644	2,007,996	2,029,658	2,029,000	2,029,000
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	31,433	81,285	29,115	32,943	34,201
0000	31422	GASB31 Gain / Loss on Investment	(21,043)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	301	0	0	0	0
<u>Total Investment Earnings</u>			10,691	81,285	29,115	32,943	34,201
<u>Other Revenue</u>							
0000	31709	Damage Recovery	70,685	0	41,320	0	0
0000	31731	Development Agreements	788	0	0	0	0
0000	31783	Program Rebates	86,855	0	0	0	0
<u>Total Other Revenue</u>			158,328	0	41,320	0	0
<b>FUND</b>	<b>446</b>	<b>TOTAL</b>	\$2,230,663	\$2,089,281	\$2,100,093	\$2,061,943	\$2,063,201
<b><u>453 2012 WATER REVENUE BONDS - PROJECT</u></b>							
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	74,112	0	130,426	0	0
<u>Total Investment Earnings</u>			74,112	0	130,426	0	0
<b>FUND</b>	<b>453</b>	<b>TOTAL</b>	\$74,112	\$0	\$130,426	\$0	\$0
<b><u>454 2013 Wastewater Revenue Bonds</u></b>							
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	26,090	0	43,547	0	0
<u>Total Investment Earnings</u>			26,090	0	43,547	0	0
<b>FUND</b>	<b>454</b>	<b>TOTAL</b>	\$26,090	\$0	\$43,547	\$0	\$0
<b><u>455 LMD 84-2 ZONE 2</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	81,083	80,273	80,875	80,875	80,875
<u>Total Special Assessments</u>			81,083	80,273	80,875	80,875	80,875
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	325	122	715	809	840
0000	31422	GASB31 Gain / Loss on Investment	(752)	0	0	0	64
0000	31423	Gain or Loss Investment Sale	16	0	0	0	0
<u>Total Investment Earnings</u>			(411)	122	715	809	840
<u>Other Revenue</u>							

Fund / Fund Description Division / Object / Object Description		Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
0000 31783	Program Rebates	22,695	8,086	0	0	0
	<u>Total Other Revenue</u>	22,695	8,086	0	0	0
	<b><u>FUND 455</u></b>	<b><u>\$103,367</u></b>	<b><u>\$88,481</u></b>	<b><u>\$81,590</u></b>	<b><u>\$81,684</u></b>	<b><u>\$81,715</u></b>
<b><u>456 LMD 84-2 ZONE 4</u></b>						
	<u>Special Assessments</u>					
0000 31123	Special Assessments	88,385	91,146	91,146	86,589	86,589
	<u>Total Special Assessments</u>	88,385	91,146	91,146	86,589	86,589
	<u>Investment Earnings</u>					
0000 31401	Interest on Investments	1,561	1,926	2,812	3,182	3,303
0000 31422	GASB31 Gain / Loss on Investment	(2,030)	0	0	0	0
0000 31423	Gain or Loss Investment Sale	71	0	0	0	0
	<u>Total Investment Earnings</u>	(398)	1,926	2,812	3,182	3,303
	<u>Other Revenue</u>					
0000 31783	Program Rebates	675	2,026	0	1,000	0
	<u>Total Other Revenue</u>	675	2,026	0	1,000	0
	<b><u>FUND 456</u></b>	<b><u>\$88,663</u></b>	<b><u>\$95,098</u></b>	<b><u>\$93,958</u></b>	<b><u>\$90,771</u></b>	<b><u>\$89,892</u></b>
<b><u>457 LMD 84-2 ZONE 6</u></b>						
	<u>Special Assessments</u>					
0000 31123	Special Assessments	302,764	297,406	315,008	315,000	315,000
	<u>Total Special Assessments</u>	302,764	297,406	315,008	315,000	315,000
	<u>Investment Earnings</u>					
0000 31401	Interest on Investments	4,738	5,523	6,750	7,637	7,929
0000 31422	GASB31 Gain / Loss on Investment	(5,618)	0	0	0	0
0000 31423	Gain or Loss Investment Sale	186	0	0	0	0
	<u>Total Investment Earnings</u>	(694)	5,523	6,750	7,637	7,929
	<b><u>FUND 457</u></b>	<b><u>\$302,070</u></b>	<b><u>\$302,929</u></b>	<b><u>\$321,758</u></b>	<b><u>\$322,637</u></b>	<b><u>\$322,929</u></b>
<b><u>458 LMD 84-2 ZONE 7</u></b>						
	<u>Special Assessments</u>					
0000 31123	Special Assessments	78,607	78,005	78,793	78,700	78,700
	<u>Total Special Assessments</u>	78,607	78,005	78,793	78,700	78,700
	<u>Investment Earnings</u>					
0000 31401	Interest on Investments	2,962	4,482	5,533	6,261	6,500
0000 31422	GASB31 Gain / Loss on Investment	(3,871)	0	0	0	0
0000 31423	Gain or Loss Investment Sale	123	0	0	0	0
	<u>Total Investment Earnings</u>	(786)	4,482	5,533	6,261	6,500
	<u>Other Revenue</u>					
0000 31783	Program Rebates	24,955	18,171	0	5,000	0
	<u>Total Other Revenue</u>	24,955	18,171	0	5,000	0
	<b><u>FUND 458</u></b>	<b><u>\$102,776</u></b>	<b><u>\$100,658</u></b>	<b><u>\$84,326</u></b>	<b><u>\$89,961</u></b>	<b><u>\$85,216</u></b>
<b><u>460 LMD 84-2 ZONE 10</u></b>						

<b>Fund / Fund Description</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Projected</b>	<b>Estimated</b>	<b>Forecast</b>
<b>Division / Object / Object Description</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>
<u>Special Assessments</u>					
0000 31123 Special Assessments	2,058,226	1,957,614	2,102,513	2,102,513	2,102,513
<u>Total Special Assessments</u>	<u>2,058,226</u>	<u>1,957,614</u>	<u>2,102,513</u>	<u>2,102,513</u>	<u>2,102,513</u>
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	68,870	86,688	117,542	132,999	138,077
0000 31422 GASB31 Gain / Loss on Investment	(77,083)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	2,530	0	0	0	0
<u>Total Investment Earnings</u>	<u>(5,683)</u>	<u>86,688</u>	<u>117,542</u>	<u>132,999</u>	<u>138,077</u>
<u>Intergovernmental Revenues</u>					
0000 31542 Federal Grant Revenue	1,426	0	0	0	0
0000 31544 State Grant Revenue	189	0	0	0	0
<u>Total Intergovernmental Revenues</u>	<u>1,615</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other Revenue</u>					
0000 31783 Program Rebates	30,944	36,137	0	22,000	0
<u>Total Other Revenue</u>	<u>30,944</u>	<u>36,137</u>	<u>0</u>	<u>22,000</u>	<u>0</u>
<b>FUND 460 TOTAL</b>	<b>\$2,085,103</b>	<b>\$2,080,439</b>	<b>\$2,220,055</b>	<b>\$2,257,512</b>	<b>\$2,240,590</b>

#### **461 LMD 84-2 ZONE 14**

<u>Special Assessments</u>					
0000 31123 Special Assessments	576,034	558,968	587,870	558,477	558,477
<u>Total Special Assessments</u>	<u>576,034</u>	<u>558,968</u>	<u>587,870</u>	<u>558,477</u>	<u>558,477</u>
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	15,222	19,762	25,857	29,257	30,375
0000 31422 GASB31 Gain / Loss on Investment	(17,529)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	601	0	0	0	0
<u>Total Investment Earnings</u>	<u>(1,706)</u>	<u>19,762</u>	<u>25,857</u>	<u>29,257</u>	<u>30,375</u>
<u>Intergovernmental Revenues</u>					
0000 31542 Federal Grant Revenue	467	0	0	0	0
0000 31544 State Grant Revenue	62	0	0	0	0
<u>Total Intergovernmental Revenues</u>	<u>529</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Other Revenue</u>					
0000 31783 Program Rebates	2,283	6,850	0	5,000	0
<u>Total Other Revenue</u>	<u>2,283</u>	<u>6,850</u>	<u>0</u>	<u>5,000</u>	<u>0</u>
<b>FUND 461 TOTAL</b>	<b>\$577,141</b>	<b>\$585,580</b>	<b>\$613,727</b>	<b>\$592,734</b>	<b>\$588,852</b>

#### **462 LMD 84-2 ZONE 15**

<u>Special Assessments</u>					
0000 31123 Special Assessments	26,233	26,233	26,233	40,969	40,969
<u>Total Special Assessments</u>	<u>26,233</u>	<u>26,233</u>	<u>26,233</u>	<u>40,969</u>	<u>40,969</u>
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	2,974	6,720	1,958	2,216	2,300
0000 31422 GASB31 Gain / Loss on Investment	(1,394)	0	0	0	66
0000 31423 Gain or Loss Investment Sale	174	0	0	0	0
<u>Total Investment Earnings</u>	<u>1,754</u>	<u>6,720</u>	<u>1,958</u>	<u>2,216</u>	<u>2,300</u>

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<b><u>FUND</u></b>	<b><u>462</u></b>	<b><u>TOTAL</u></b>	\$27,987	\$32,953	\$28,191	\$43,185	\$43,269
<b><u>463 LMD 84-2 ZONE 17</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	22,055	22,000	22,000	22,110	22,110
<u>Total Special Assessments</u>			22,055	22,000	22,000	22,110	22,110
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	168	438	667	755	784
0000	31422	GASB31 Gain / Loss on Investment	(601)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	15	0	0	0	0
<u>Total Investment Earnings</u>			(418)	438	667	755	784
<u>Other Revenue</u>							
0000	31783	Program Rebates	14,944	3,945	0	500	0
<u>Total Other Revenue</u>			14,944	3,945	0	500	0
<b><u>FUND</u></b>	<b><u>463</u></b>	<b><u>TOTAL</u></b>	\$36,581	\$26,383	\$22,667	\$23,365	\$22,894
<b><u>464 LMD 84-2 ZONE 18</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	35,620	35,260	35,260	35,980	35,980
<u>Total Special Assessments</u>			35,620	35,260	35,260	35,980	35,980
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	1,368	2,642	2,433	2,753	2,858
0000	31422	GASB31 Gain / Loss on Investment	(1,880)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	68	0	0	0	0
<u>Total Investment Earnings</u>			(444)	2,642	2,433	2,753	2,858
<u>Other Revenue</u>							
0000	31783	Program Rebates	2,370	7,111	0	5,000	0
<u>Total Other Revenue</u>			2,370	7,111	0	5,000	0
<b><u>FUND</u></b>	<b><u>464</u></b>	<b><u>TOTAL</u></b>	\$37,546	\$45,013	\$37,693	\$43,733	\$38,838
<b><u>468 LMD 84-2 ZONE 19</u></b>							
<u>Special Assessments</u>							
0000	31123	Special Assessments	463,936	456,382	464,940	464,940	464,940
<u>Total Special Assessments</u>			463,936	456,382	464,940	464,940	464,940
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	(426)	(4,150)	(721)	(815)	(846)
0000	31422	GASB31 Gain / Loss on Investment	(1,455)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	2	0	0	0	0
<u>Total Investment Earnings</u>			(1,879)	(4,150)	(721)	(815)	(846)
<u>Intergovernmental Revenues</u>							
0000	31542	Federal Grant Revenue	841	0	0	0	0
0000	31544	State Grant Revenue	111	0	0	0	67
<u>Total Intergovernmental Revenues</u>			952	0	0	0	0
<u>Other Revenue</u>							



Fund / Fund Description Division / Object / Object Description	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
0000 31783 Program Rebates	6,175	0	0	37,129	0
<u>Total Other Revenue</u>	6,175	0	0	37,129	0
<b>FUND 468 TOTAL</b>	<b>\$469,183</b>	<b>\$452,232</b>	<b>\$464,219</b>	<b>\$501,254</b>	<b>\$464,094</b>

#### **470 LMD 84-2 ZONE 20**

##### Special Assessments

0000 31123 Special Assessments	1,055,513	1,048,966	1,068,673	1,041,956	1,041,956
<u>Total Special Assessments</u>	1,055,513	1,048,966	1,068,673	1,041,956	1,041,956

##### Investment Earnings

0000 31401 Interest on Investments	11,231	11,748	21,303	24,104	25,025
0000 31422 GASB31 Gain / Loss on Investment	(16,797)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	529	0	0	0	0
<u>Total Investment Earnings</u>	(5,038)	11,748	21,303	24,104	25,025

##### Intergovernmental Revenues

0000 31540 Rev From Other Gov't Agencies	0	0	4,200	0	0
0000 31542 Federal Grant Revenue	6,733	0	0	0	0
0000 31544 State Grant Revenue	891	0	0	0	0
<u>Total Intergovernmental Revenues</u>	7,624	0	4,200	0	0

##### Other Revenue

0000 31783 Program Rebates	6,626	19,878	0	20,000	0
<u>Total Other Revenue</u>	6,626	19,878	0	20,000	0
<b>FUND 470 TOTAL</b>	<b>\$1,064,725</b>	<b>\$1,080,592</b>	<b>\$1,094,176</b>	<b>\$1,086,061</b>	<b>\$1,066,981</b>

#### **471 LMD 84-2 ZONE 1**

##### Special Assessments

0000 31123 Special Assessments	4,192	4,147	4,147	4,147	4,147
<u>Total Special Assessments</u>	4,192	4,147	4,147	4,147	4,147

##### Investment Earnings

0000 31401 Interest on Investments	239	325	408	462	480
0000 31422 GASB31 Gain / Loss on Investment	(258)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	9	0	0	0	0
<u>Total Investment Earnings</u>	(11)	325	408	462	480
<b>FUND 471 TOTAL</b>	<b>\$4,182</b>	<b>\$4,472</b>	<b>\$4,555</b>	<b>\$4,609</b>	<b>\$4,627</b>

#### **473 EAGLE GLEN HOA**

##### Investment Earnings

0000 31401 Interest on Investments	406	1,116	737	833	865
0000 31422 GASB31 Gain / Loss on Investment	(224)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	21	0	0	0	0
<u>Total Investment Earnings</u>	203	1,116	737	833	865

##### Current Services

0000 31610 HOA / St Lights Eagle Glen	45,413	62,089	55,167	54,585	54,585
<u>Total Current Services</u>	45,413	62,089	55,167	54,585	54,585
<b>FUND 473 TOTAL</b>	<b>\$45,616</b>	<b>\$63,205</b>	<b>\$55,904</b>	<b>\$55,418</b>	<b>\$55,450</b>

Fund / Fund Description			Actual	Budgeted	Projected	Estimated	Forecast
Division / Object / Object Description			2017-2018	2018-2019	2018-2019	2019-2020	2020-2021
<b><u>475 SUCCESSOR AGENCY ADMINISTRATION FUND</u></b>							
<i>Other</i>							
0000	33100	Contra Pension Exp-GASB 68	443,792	0	0	0	0
0000	33101	Contra OPEB Exp-GASB 75	2,012	0	0	0	0
<i>Total Other</i>			445,804	0	0	0	0
<b><u>FUND 475 TOTAL</u></b>			<b><u>\$445,804</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
<b><u>478 TUMF - RCTC FUND</u></b>							
<i>Intergovernmental Revenues</i>							
0000	31540	Rev From Other Gov't Agencies	14,145	0	1,000,000	3,000,000	0
<i>Total Intergovernmental Revenues</i>			14,145	0	1,000,000	3,000,000	0
<b><u>FUND 478 TOTAL</u></b>			<b><u>\$14,145</u></b>	<b><u>\$0</u></b>	<b><u>\$1,000,000</u></b>	<b><u>\$3,000,000</u></b>	<b><u>\$0</u></b>
<b><u>479 TUMF - WRCOG FUND</u></b>							
<i>Intergovernmental Revenues</i>							
0000	31540	Rev From Other Gov't Agencies	1,573,150	0	0	1,000,000	0
<i>Total Intergovernmental Revenues</i>			1,573,150	0	0	1,000,000	0
<b><u>FUND 479 TOTAL</u></b>			<b><u>\$1,573,150</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$1,000,000</u></b>	<b><u>\$0</u></b>
<b><u>480 REIMBURSEMENT GRANTS-ALL DEPARTMENTS FUN</u></b>							
<i>Investment Earnings</i>							
0000	31401	Interest on Investments	33	281	304	344	357
0000	31423	Gain or Loss Investment Sale	2	0	0	0	0
<i>Total Investment Earnings</i>			35	281	304	344	357
<i>Intergovernmental Revenues</i>							
0000	31542	Federal Grant Revenue	84,027	0	0	0	0
0000	31544	State Grant Revenue	(112)	0	0	0	0
<i>Total Intergovernmental Revenues</i>			83,915	0	0	0	0
<b><u>FUND 480 TOTAL</u></b>			<b><u>\$83,950</u></b>	<b><u>\$281</u></b>	<b><u>\$304</u></b>	<b><u>\$344</u></b>	<b><u>\$357</u></b>
<b><u>507 WATER CAPACITY FUND</u></b>							
<i>Licenses, Fees and Permits</i>							
0000	31744	Capacity Fees	1,328,971	7,096,191	3,632,474	1,649,589	2,371,332
0000	31787	Capacity Fees-CFD	0	0	1,467,008	0	0
<i>Total Licenses, Fees and Permits</i>			1,328,971	7,096,191	5,099,482	1,649,589	2,371,332
<i>Investment Earnings</i>							
0000	31401	Interest on Investments	2,808	851	(27,864)	(31,528)	(32,732)
0000	31422	GASB31 Gain / Loss on Investment	(95)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	113	0	0	0	0
<i>Total Investment Earnings</i>			2,826	851	(27,864)	(31,528)	(32,732)
<i>Intergovernmental Revenues</i>							
0000	31544	State Grant Revenue	932,464	0	900,522	0	69
<i>Total Intergovernmental Revenues</i>			932,464	0	900,522	0	0
<i>Other Revenue</i>							

<b>Fund / Fund Description Division / Object / Object Description</b>	<b>Actual 2017-2018</b>	<b>Budgeted 2018-2019</b>	<b>Projected 2018-2019</b>	<b>Estimated 2019-2020</b>	<b>Forecast 2020-2021</b>
0000 31731 Development Agreements	961,209	0	348,064	0	0
<u>Total Other Revenue</u>	961,209	0	348,064	0	0
<u>Proceeds From Long Term Oblgt</u>					
0000 31770 Premium on Sale of Bond	51,861	51,861	51,861	51,861	0
<u>Total Proceeds From Long Term Oblgt</u>	51,861	51,861	51,861	51,861	0
<b><u>FUND 507 TOTAL</u></b>	<b>\$3,277,330</b>	<b>\$7,148,903</b>	<b>\$6,372,065</b>	<b>\$1,669,922</b>	<b>\$2,338,600</b>
<b><u>567 RECLAIMED WATER FUND</u></b>					
<u>Fines, Penalties and Forfeitures</u>					
0000 31911 Penalties	2,769	0	3,792	2,900	2,900
<u>Total Fines, Penalties and Forfeitures</u>	2,769	0	3,792	2,900	2,900
<u>Investment Earnings</u>					
0000 31401 Interest on Investments	(949)	(790)	(24,134)	(27,308)	(28,350)
0000 31422 GASB31 Gain / Loss on Investment	(6,870)	0	0	0	0
0000 31423 Gain or Loss Investment Sale	(76)	0	0	0	0
<u>Total Investment Earnings</u>	(7,894)	(790)	(24,134)	(27,308)	(28,350)
<u>Payments in Lieu of Services</u>					
0000 33001 Services To Other Funds	261	0	0	0	0
<u>Total Payments in Lieu of Services</u>	261	0	0	0	0
<u>Other Revenue</u>					
0000 31711 Miscellaneous Income / Refunds	577	0	70	0	0
0000 31783 Program Rebates	0	0	75,000	0	0
<u>Total Other Revenue</u>	577	0	75,070	0	0
<u>Utility Service Charges</u>					
0000 31901 Water Sales Commercial	3,212,928	3,215,000	3,073,000	3,073,000	3,073,000
0000 31916 Readiness to Serve Charge	425,753	432,600	390,000	390,000	390,000
<u>Total Utility Service Charges</u>	3,638,681	3,647,600	3,463,000	3,463,000	3,463,000
<u>Fees and Permits</u>					
0000 31906 Service Installation	400	0	43,922	444	2,218
0000 31977 Meter Fees	0	0	0	360	1,708
<u>Total Fees and Permits</u>	400	0	43,922	804	3,926
<u>Other</u>					
0000 33101 Contra OPEB Exp-GASB 75	2,515	0	0	0	0
<u>Total Other</u>	2,515	0	0	0	0
<b><u>FUND 567 TOTAL</u></b>	<b>\$3,637,308</b>	<b>\$3,646,810</b>	<b>\$3,561,650</b>	<b>\$3,439,396</b>	<b>\$3,441,475</b>
<b><u>570 WATER UTILITY - CORONA FUND</u></b>					
<u>Licenses, Fees and Permits</u>					
0000 31744 Capacity Fees	0	0	15,072	0	0
<u>Total Licenses, Fees and Permits</u>	0	0	15,072	0	0
<u>Fines, Penalties and Forfeitures</u>					
0000 31911 Penalties	532,356	565,000	580,000	580,000	580,000
<u>Total Fines, Penalties and Forfeitures</u>	532,356	565,000	580,000	580,000	580,000
<u>Investment Earnings</u>					

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
0000	31401	Interest on Investments	359,230	509,776	625,527	707,781	734,809
0000	31421	Other Interest Income	201,062	206,150	271,250	282,100	288,610
0000	31422	GASB31 Gain / Loss on Investment	(360,386)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	12,966	0	0	0	0
<u>Total Investment Earnings</u>			212,872	715,926	896,777	989,881	1,023,419
<u>Intergovernmental Revenues</u>							
0000	31542	Federal Grant Revenue	1,293	0	0	0	0
0000	31544	State Grant Revenue	140,959	0	873	0	0
<u>Total Intergovernmental Revenues</u>			142,252	0	873	0	0
<u>Current Services</u>							
0000	31689	Reimbursed Exp - Misc	(166)	0	0	0	0
0000	32016	Utility Billing Services Reimbursement	120,937	131,400	132,000	132,000	132,000
<u>Total Current Services</u>			120,771	131,400	132,000	132,000	132,000
<u>Payments in Lieu of Services</u>							
0000	33001	Services To Other Funds	28,579	0	0	0	0
<u>Total Payments in Lieu of Services</u>			28,579	0	0	0	0
<u>Other Revenue</u>							
0000	31410	Telecom Site Rentals	399,067	414,337	410,500	418,710	425,000
0000	31702	Sale of Surplus Property	67,700	0	395	0	0
0000	31704	Cashier's Over & Shorts	10	0	0	0	0
0000	31708	Miscellaneous Reimbursements	556	0	0	0	0
0000	31709	Damage Recovery	57,655	25,000	25,000	25,000	25,000
0000	31711	Miscellaneous Income / Refunds	22,140	0	15,000	0	0
0000	31731	Development Agreements	294,870	0	13,234	0	0
0000	31749	DR Misc Income - Transportation Serv	2	0	0	0	0
0000	31761	MWD - Local Resource Project	652,650	1,000,000	633,000	769,000	955,000
0000	31783	Program Rebates	44,143	9,345	18,505	0	0
0000	31908	Bad Debt Recovery	4,006	0	911	0	0
<u>Total Other Revenue</u>			1,542,798	1,448,682	1,116,545	1,212,710	1,405,000
<u>Utility Service Charges</u>							
0000	31901	Water Sales Commercial	32,672,847	31,872,500	32,000,000	32,013,000	32,013,000
0000	31916	Readiness to Serve Charge	16,061,477	16,297,200	16,224,000	16,224,000	16,224,000
0000	31974	Temporary Electric Power Sales	7,458	0	0	0	0
<u>Total Utility Service Charges</u>			48,741,782	48,169,700	48,224,000	48,237,000	48,237,000
<u>Fees and Permits</u>							
0000	31903	Permits and Fees	326,977	250,000	321,800	79,600	75,000
0000	31905	Returned Check Fee	24,525	21,000	25,000	25,000	25,000
0000	31906	Service Installation	141,679	592,000	439,565	102,195	109,563
0000	31907	Customer Contributions	152	0	0	0	0
0000	31910	Miscellaneous Services	389,792	363,000	406,000	406,000	406,000
0000	31914	New Account Set-Up Fee	194,680	182,000	235,000	235,000	235,000
0000	31915	Final Notice Fees	600,425	570,000	658,000	658,000	658,000
0000	31927	Contributed Capital Assets	349,847	0	0	0	0
0000	31975	Turn On/Off Fees	0	0	0	270,000	243,000
0000	31977	Meter Fees	0	0	0	115,756	115,475
<u>Total Fees and Permits</u>			2,028,077	1,978,000	2,085,365	1,891,551	1,867,038
<u>Other</u>							
0000	33100	Contra Pension Exp-GASB 68	(8,410,793)	0	0	0	710
<u>Total Other</u>			(8,410,793)	0	0	0	0

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<u>Proceeds From Long Term Oblgt</u>							
0000 31770	Premium on Sale of Bond		36,714	36,715	36,715	36,715	36,715
<u>Total Proceeds From Long Term Oblgt</u>			36,714	36,715	36,715	36,715	36,715
<b>FUND 570</b>	<b>TOTAL</b>		\$44,975,407	\$53,045,423	\$53,087,347	\$53,079,857	\$53,281,173
<b>571 WATER UTILITY GRANT FUND</b>							
<u>Investment Earnings</u>							
0000 31401	Interest on Investments		367	0	0	0	0
<u>Total Investment Earnings</u>			367	0	0	0	0
<u>Intergovernmental Revenues</u>							
0000 31529	RCFCD Reimbursement		2,492	2,434,563	1,953,898	0	0
0000 31540	Rev From Other Gov't Agencies		829,899	105,478	0	0	0
0000 31542	Federal Grant Revenue		10,135	1,599,930	1,374,907	0	0
0000 31544	State Grant Revenue		1,248,834	144,278	0	0	0
<u>Total Intergovernmental Revenues</u>			2,091,360	4,284,249	3,328,805	0	0
<u>Other Revenue</u>							
0000 31708	Miscellaneous Reimbursements		24,172	0	0	0	0
<u>Total Other Revenue</u>			24,172	0	0	0	0
<b>FUND 571</b>	<b>TOTAL</b>		\$2,115,900	\$4,284,249	\$3,328,805	\$0	\$0
<b>572 WATER RECLAMATION UTILITY FUND</b>							
<u>Licenses, Fees and Permits</u>							
0000 31235	Industrial Discharge Permits		175,288	180,000	180,000	180,000	180,000
<u>Total Licenses, Fees and Permits</u>			175,288	180,000	180,000	180,000	180,000
<u>Fines, Penalties and Forfeitures</u>							
0000 31911	Penalties		303,691	304,000	309,000	309,000	309,000
<u>Total Fines, Penalties and Forfeitures</u>			303,691	304,000	309,000	309,000	309,000
<u>Investment Earnings</u>							
0000 31401	Interest on Investments		742,794	1,071,319	1,201,412	1,359,392	1,411,304
0000 31422	GASB31 Gain / Loss on Investment		(749,359)	0	0	0	0
0000 31423	Gain or Loss Investment Sale		27,059	0	0	0	0
<u>Total Investment Earnings</u>			20,494	1,071,319	1,201,412	1,359,392	1,411,304
<u>Intergovernmental Revenues</u>							
0000 31542	Federal Grant Revenue		749	0	0	0	0
<u>Total Intergovernmental Revenues</u>			749	0	0	0	0
<u>Current Services</u>							
0000 31641	Pretreatment Prog Surcharge		163,693	175,000	175,000	175,000	175,000
0000 31689	Reimbursed Exp - Misc		(30)	0	0	0	0
0000 32016	Utility Billing Services Reimbursement		25,800	28,032	28,000	28,000	28,000
<u>Total Current Services</u>			189,464	203,032	203,000	203,000	203,000
<u>Payments in Lieu of Services</u>							
0000 33001	Services To Other Funds		17,469	0	0	0	72
<u>Total Payments in Lieu of Services</u>			17,469	0	0	0	0
<u>Other Revenue</u>							

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
0000	31708	Miscellaneous Reimbursements	0	19,000	188	0	0
0000	31709	Damage Recovery	4,570	0	243	0	0
0000	31711	Miscellaneous Income / Refunds	120,808	28,000	9,518	0	0
0000	31731	Development Agreements	3,083,028	0	3,050,162	0	0
<u>Total Other Revenue</u>			3,208,406	47,000	3,060,111	0	0
<u>Utility Service Charges</u>							
0000	31931	Sewer Service Charge	30,279,713	30,805,000	30,656,000	30,656,000	30,656,000
<u>Total Utility Service Charges</u>			30,279,713	30,805,000	30,656,000	30,656,000	30,656,000
<u>Fees and Permits</u>							
0000	31927	Contributed Capital Assets	259,184	0	0	0	0
<u>Total Fees and Permits</u>			259,184	0	0	0	0
<u>Other</u>							
0000	33100	Contra Pension Exp-GASB 68	(5,011,835)	0	0	0	0
0000	33101	Contra OPEB Exp-GASB 75	47,280	0	0	0	0
<u>Total Other</u>			(4,964,555)	0	0	0	0
<u>Proceeds From Long Term Oblgt</u>							
0000	31770	Premium on Sale of Bond	18,931	18,931	18,931	18,931	18,931
<u>Total Proceeds From Long Term Oblgt</u>			18,931	18,931	18,931	18,931	18,931
<b>FUND 572 TOTAL</b>			\$29,508,835	\$32,629,282	\$35,628,454	\$32,726,323	\$32,778,235
<b>573 WATER RECLAMATION GRANT FUND</b>							
<u>Intergovernmental Revenues</u>							
0000	31540	Rev From Other Gov't Agencies	3,750	0	316,250	0	0
<u>Total Intergovernmental Revenues</u>			3,750	0	316,250	0	0
<b>FUND 573 TOTAL</b>			\$3,750	\$0	\$316,250	\$0	\$0
<b>577 TRANSIT SERVICES FUND</b>							
<u>Investment Earnings</u>							
0000	31401	Interest on Investments	13,273	27,653	24,404	27,613	28,667
0000	31422	GASB31 Gain / Loss on Investment	(4,752)	0	0	0	0
0000	31423	Gain or Loss Investment Sale	528	0	0	0	0
<u>Total Investment Earnings</u>			9,048	27,653	24,404	27,613	28,667
<u>Intergovernmental Revenues</u>							
0000	31514	DR FTA Section 5307 - Operational	0	257,600	298,200	320,700	323,620
0000	31536	DR TDA Article 4 - Operational	788,162	767,573	784,264	810,950	823,915
0000	31542	Federal Grant Revenue	712,692	0	0	0	0
0000	31544	State Grant Revenue	653,517	279,276	185,276	50,000	150,000
0000	31581	DR State Transit Asst - Capital	0	10,000	30,000	5,000	0
0000	31582	FR FTA Section 5307 - Operational	0	257,600	325,360	378,125	381,255
0000	31585	FR TDA Article 4 - Operational	727,158	767,572	894,346	835,750	827,250
0000	31586	FR TDA Article 4 - Capital	0	60,497	0	0	0
0000	31587	FR State Transit Asst - Operational	0	150,000	0	0	0
0000	31588	FR State Transit Asst - Capital	0	13,000	33,000	20,000	530,000
0000	31725	DR Metrolink Transfers	2,816	2,000	1,000	1,000	1,000
0000	31754	FR Metrolink Transfers	959	1,300	1,000	1,000	1,000
<u>Total Intergovernmental Revenues</u>			2,885,304	2,566,418	2,552,446	2,422,525	3,038,040
<u>Other Revenue</u>							

Fund / Fund Description		Actual	Budgeted	Projected	Estimated	Forecast
Division / Object / Object Description		2017-2018	2018-2019	2018-2019	2019-2020	2020-2021
0000	31704	Cashier's Over & Shorts	0	0	0	0
0000	31711	Miscellaneous Income / Refunds	10,201	10,000	10,000	10,000
0000	31722	DR Bus Fares - Transportation Serv	159,185	165,000	147,000	162,000
0000	31731	Development Agreements	47	0	0	0
0000	31736	Bus Shelter Advertising	9,929	7,000	7,000	7,000
0000	31739	DR Sale of Surp Prop - Transportation Ser	0	0	29,575	0
0000	31749	DR Misc Income - Transportation Serv	23,530	26,743	30,566	38,737
0000	31752	FR Misc Income - Transportation Serv	24,516	26,743	60,877	87,764
0000	31753	FR Bus Fares - Transportaion Serv	129,892	130,000	128,000	135,000
0000	31777	FR AB2766 Fare Subsidy	2,623	15,000	11,000	12,000
<u>Total Other Revenue</u>		359,922	380,486	424,018	444,501	454,670
<u>Other</u>						
0000	33100	Contra Pension Exp-GASB 68	(594,469)	0	0	0
0000	33101	Contra OPEB Exp-GASB 75	2,515	0	0	0
<u>Total Other</u>		(591,954)	0	0	0	0
<b>FUND</b>	<b>577</b>	<b>TOTAL</b>	<b>\$2,662,319</b>	<b>\$2,974,557</b>	<b>\$3,000,868</b>	<b>\$2,894,639</b>
						<b>\$3,521,377</b>
<b><u>578 ELECTRIC UTILITY FUND</u></b>						
<u>Fines, Penalties and Forfeitures</u>						
0000	31911	Penalties	52,633	50,000	55,000	55,000
<u>Total Fines, Penalties and Forfeitures</u>		52,633	50,000	55,000	55,000	55,000
<u>Investment Earnings</u>						
0000	31401	Interest on Investments	222,331	323,328	423,287	478,947
0000	31421	Other Interest Income	0	68,289	52,495	68,745
0000	31422	GASB31 Gain / Loss on Investment	(235,744)	0	0	0
0000	31423	Gain or Loss Investment Sale	8,802	0	0	0
<u>Total Investment Earnings</u>		(4,611)	391,617	475,782	547,692	568,732
<u>Intergovernmental Revenues</u>						
0000	31544	State Grant Revenue	49,353	0	19,251	0
<u>Total Intergovernmental Revenues</u>		49,353	0	19,251	0	0
<u>Current Services</u>						
0000	32016	Utility Billing Services Reimbursement	14,512	15,768	16,000	16,000
<u>Total Current Services</u>		14,512	15,768	16,000	16,000	16,000
<u>Payments in Lieu of Services</u>						
0000	33001	Services To Other Funds	11,523	0	0	0
<u>Total Payments in Lieu of Services</u>		11,523	0	0	0	0
<u>Other Revenue</u>						
0000	31709	Damage Recovery	28	0	0	0
0000	31711	Miscellaneous Income / Refunds	1,052,192	853,500	910,000	910,000
<u>Total Other Revenue</u>		1,052,220	853,500	910,000	910,000	910,000
<u>Utility Service Charges</u>						
0000	31971	Direct Access Electric Sales	5,181,960	5,000,000	4,728,000	4,652,000
0000	31973	Greenfield Electric Sales	11,372,061	11,655,000	11,203,000	11,203,000
0000	31974	Temporary Electric Power Sales	80,894	0	0	0
<u>Total Utility Service Charges</u>		16,634,914	16,655,000	15,931,000	15,855,000	15,855,000
<u>Fees and Permits</u>						
0000	31914	New Account Set-Up Fee	6,810	6,767	45,060	0

Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
<u>Total Fees and Permits</u>			6,810	6,767	45,060	0	0
<u>Other</u>							
0000	33100	Contra Pension Exp-GASB 68	(1,007,291)	0	0	0	0
0000	33101	Contra OPEB Exp-GASB 75	11,568	0	0	0	0
<u>Total Other</u>			(995,723)	0	0	0	0
<b>FUND</b>	<b>578</b>	<b>TOTAL</b>	\$16,821,633	\$17,972,652	\$17,452,093	\$17,383,692	\$17,404,732
<b><u>579 ELECTRIC UTILITY GRANT FUND</u></b>							
<u>Intergovernmental Revenues</u>							
0000	31540	Rev From Other Gov't Agencies	52,135	0	0	0	0
0000	31544	State Grant Revenue	92,854	0	0	0	0
<u>Total Intergovernmental Revenues</u>			144,989	0	0	0	0
<b>FUND</b>	<b>579</b>	<b>TOTAL</b>	\$144,989	\$0	\$0	\$0	\$0
<b><u>680 WAREHOUSE SERVICE FUND</u></b>							
<u>Payments in Lieu of Services</u>							
0000	33001	Services To Other Funds	215,633	167,000	167,000	315,906	325,383
<u>Total Payments in Lieu of Services</u>			215,633	167,000	167,000	315,906	325,383
<u>Other Revenue</u>							
0000	31711	Miscellaneous Income / Refunds	827	500	52	0	0
<u>Total Other Revenue</u>			827	500	52	0	0
<u>Other</u>							
0000	33100	Contra Pension Exp-GASB 68	(176,368)	0	0	0	0
0000	33101	Contra OPEB Exp-GASB 75	805	0	0	0	0
<u>Total Other</u>			(175,563)	0	0	0	0
<b>FUND</b>	<b>680</b>	<b>TOTAL</b>	\$40,897	\$167,500	\$167,052	\$315,906	\$325,383
<b><u>681 INFORMATION TECHNOLOGY</u></b>							
<u>Other Revenue</u>							
0000	31711	Miscellaneous Income / Refunds	0	0	759	0	0
<u>Total Other Revenue</u>			0	0	759	0	0
<u>Internal Service Charges</u>							
0000	31723	Internal Service Charges	0	7,546,509	7,546,509	7,589,651	7,589,651
<u>Total Internal Service Charges</u>			0	7,546,509	7,546,509	7,589,651	7,589,651
<b>FUND</b>	<b>681</b>	<b>TOTAL</b>	\$0	\$7,546,509	\$7,547,268	\$7,589,651	\$7,589,651
<b><u>682 FLEET OPERATIONS FUND</u></b>							
<u>Current Services</u>							
0000	31689	Reimbursed Exp - Misc	(60)	0	0	0	0
<u>Total Current Services</u>			(60)	0	0	0	0
<u>Other Revenue</u>							
0000	31702	Sale of Surplus Property	104,000	100,000	148,000	148,000	148,000
0000	31709	Damage Recovery	1,328	0	8,002	0	0
0000	31711	Miscellaneous Income / Refunds	1,588	0	0	0	0



Fund / Fund Description Division / Object / Object Description			Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Estimated 2019-2020	Forecast 2020-2021
0000	32009	CNG Outside Sales	667,277	650,000	721,600	721,600	721,600
	<u>Total</u>	<u>Other Revenue</u>	774,193	750,000	877,602	869,600	869,600
		<u>Internal Service Charges</u>					
0000	31723	Internal Service Charges	3,453,854	3,500,000	3,109,383	3,242,199	3,242,199
	<u>Total</u>	<u>Internal Service Charges</u>	3,453,854	3,500,000	3,109,383	3,242,199	3,242,199
		<u>Other</u>					
0000	33100	Contra Pension Exp-GASB 68	(834,626)	0	0	0	0
0000	33101	Contra OPEB Exp-GASB 75	12,172	0	0	0	0
	<u>Total</u>	<u>Other</u>	(822,454)	0	0	0	0
	<b>FUND 682</b>	<b>TOTAL</b>	\$3,405,533	\$4,250,000	\$3,986,985	\$4,111,799	\$4,111,799
<b><u>683 WORKERS COMP SELF INSURANCE FUND</u></b>							
		<u>Investment Earnings</u>					
0000	31421	Other Interest Income	63	0	0	0	0
	<u>Total</u>	<u>Investment Earnings</u>	63	0	0	0	0
		<u>Current Services</u>					
0000	31689	Reimbursed Exp - Misc	48,579	4,800	4,800	5,000	5,000
	<u>Total</u>	<u>Current Services</u>	48,579	4,800	4,800	5,000	5,000
		<u>Internal Service Charges</u>					
0000	31723	Internal Service Charges	5,009,561	4,494,000	4,191,900	4,170,000	4,170,000
	<u>Total</u>	<u>Internal Service Charges</u>	5,009,561	4,494,000	4,191,900	4,170,000	4,170,000
		<u>Other</u>					
0000	33101	Contra OPEB Exp-GASB 75	805	0	0	0	0
	<u>Total</u>	<u>Other</u>	805	0	0	0	0
	<b>FUND 683</b>	<b>TOTAL</b>	\$5,059,008	\$4,498,800	\$4,196,700	\$4,175,000	\$4,175,000
<b><u>687 LIABILITY RISK RETENTION FUND</u></b>							
		<u>Internal Service Charges</u>					
0000	31723	Internal Service Charges	1,311,510	1,611,540	1,257,776	1,594,069	1,643,931
	<u>Total</u>	<u>Internal Service Charges</u>	1,311,510	1,611,540	1,257,776	1,594,069	1,643,931
		<u>Other</u>					
0000	33101	Contra OPEB Exp-GASB 75	1,107	0	0	0	0
	<u>Total</u>	<u>Other</u>	1,107	0	0	0	0
	<b>FUND 687</b>	<b>TOTAL</b>	\$1,312,617	\$1,611,540	\$1,257,776	\$1,594,069	\$1,643,931
			\$347,893,153	\$351,320,531	\$394,160,502	\$351,331,769	\$333,202,731



The City's financial statements and accounting records are maintained in accordance with **Generally Accepted Accounting Principles** of the United States, (GAAP) and outlined by the **Governmental Accounting Standards Board (GASB)**.

Each fund is considered a separate accounting entity.



## City of Corona Budget Resource Manual



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# City of Corona's Budget

The City of Corona's fiscal year begins on July 1<sup>st</sup> and ends June 30<sup>th</sup>. Annually, through a public process, the Adopted Budget commits financial resources to a myriad of services and programs that the City provides. The purpose of this guide is to provide a summary and description of the various types of revenue the City receives and an explanation of how these revenues can be expensed.

The City is required to prepare financial statements and accounting records in accordance with Generally Accepted Accounting Principles of the United States (GAAP) and as outlined by the Governmental Accounting Standards Board (GASB). Financial statements are prepared annually, however, City staff is responsible for the recording of revenue sources and ultimate uses, daily.

## Revenues (Sources of Funding for the City)

Revenue sources fund the activities the City can pursue. Resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. Revenue can be either recurring or one-time in nature, they can be based on new activity, new legislation, or voter approved items. A revenue source can also be reduced or eliminated, and many sources of revenue are restricted for use.

The City, like the state and other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each City fund is considered a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that are comprised of its assets, liabilities, fund equity, revenues and expenses. Object codes are used to identify the specific type of revenue received or expenditure incurred. A list of revenue and expenditure object codes are listed in the Appendix of this guide as a reference tool.

All City funds are divided and grouped into one of three categories:

- A. Governmental Funds
- B. Proprietary Funds
- C. Fiduciary Fund

## A. GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions typically are financed. These funds are accounted for using the modified accrual basis where revenues are recognized **in the accounting period in which they become both measurable and available to finance expenditures of the current period.**

The types of Governmental Funds are:

- General Funds
- Special Revenue Funds
- Capital Project Funds
- Debt Service Funds

### GENERAL FUNDS

The **General Fund** is the City's primary operating fund and accounts for most City programs and services which are supported by **general taxing revenue and/or fees.**

General Funds:	General Use/ Supported by:	Purpose:
110 General Fund	Property Tax; Sales Tax; Other Taxes; Licenses, Fees, and Permits; Fines, Penalties, and Forfeitures; Investment Earnings; Intergovernmental; Current Services; Payments in Lieu of Services	General Fund resources can be utilized for any legitimate governmental purpose.  May include subvention or grant revenues, or other items restricted for specific uses
232 Civic Center Fund	General Fund and Rental Fees	General Fund and rental income used for the operational and maintenance needs of the historic Civic Center

## SPECIAL REVENUE FUNDS

The **Special Revenue Funds** are used to account for and report the proceeds of **specific revenue sources that are restricted or committed to specified purposes, often by legislative authority.**

*For example, Gas Tax (Highway User Tax) and Transportation Urban Mitigation Fee (TUMF) revenues may only be used for certain street improvement and transit programs (and no other purpose).*

Special Revenue Funds:	Restricted Use/ Supported by:	Purpose:
206 Library Facilities Fee Fund	Library & Recreation Services (LARS) / Developer Fees per Chapter 16.23 of the Corona Municipal Code	Development Impact Fees (DIF) provided to finance infrastructure and facilities impacted by new development
207 Fire Wildland Mitigation Fund	Fire / Developer Fees	Reference DIF above
208 Temescal Canyon Police Facilities Fee Fund	Police / Developer Fees	Reference DIF above
209 Temescal Canyon Fire Facilities Fee Fund	Fire / Developer Fees	Reference DIF above
211 Street, Bridge, and Traffic Signals Fund	Streets, Bridges, Traffic Signals/ Developer Fees	Reference DIF above
212 Storm Drainage Development Fee Fund	Storm Drainage / Developer Fees	Reference DIF above
213 Police Facilities Fund	Police / Developer Fees	Reference DIF above
214 Fire Facilities Fund	Fire / Developer Fees	Reference DIF above
215 Public Meeting Facilities	LARS / Developer Fees	Reference DIF above
216 Aquatics Center Fund	LARS / Developer Fees	Reference DIF above
217 Parks and Open Space	LARS / Developer Fees	Reference DIF above
218 Corona Mall Business Improvement District Fund	Corona Mall / Property Tax Assessment	Fund the utilities and maintenance of parking lots, sidewalks, and landscape improvements within the Corona Mall boundaries
221 Road Maintenance and Rehabilitation Account (RMRA) Fund	Roads / Gasoline Taxes	Funds for street and road infrastructure. The Road Maintenance and Rehabilitation Account (RMRA), contains special provisions to protect the funds from being diverted for other purposes

<b>Special Revenue Funds:</b>	<b>Restricted Use/ Supported by:</b>	<b>Purpose:</b>
222 Gas Tax Fund (2105-2106- Prop 42)	Roads / Gasoline Taxes	Provisions in the California Streets and Highway Code allocate funding to cities for the maintenance and improvement of public streets, roads, and highways. Revenues are collected on taxes imposed on the purchase of gasoline and fuel, and allocations are administered by the State Board of Equalization (BOE)
224 Rideshare- Trip Reduction Fund	Rideshare / Allocations made by AB2766 known as the Clean Air Act	To provide the means and incentives for ridesharing to reduce traffic and air pollution
227 Measure A Fund	Roads / Sales Taxes	Additional .25% added on to the sales taxes and borne by the consumer. Use of funds are restricted to the construction, improvement, and maintenance of public streets
231 CAL COPS Grants Fund	Police / State Allocation	Funds are received in monthly increments for law enforcement needs
238 CFD 2017-2 Valencia Fund Tax B	Property Tax Roll	A Community Facilities District (CFD) is a special taxing district created to finance specific capital improvements or the continued maintenance of the improvements, in a designated area. Improvements are installed by the City or a developer.
246 CFD 2000-1 Eagle Glen II Fund	Property Tax Roll	Reference CFD above
247 CFD 2002-2 Landscape Maintenance Fund	Property Tax Roll	Reference CFD above
248 CFD 97-1 Landscape Maintenance Fund	Property Tax Roll	Reference CFD above

<b>Special Revenue Funds:</b>	<b>Restricted Use/ Supported by:</b>	<b>Purpose:</b>
249 CFD 2001-1 Landscape Fund	Property Tax Roll	Reference CFD above
250 Asset Forfeiture Fund	Police / Seizure Forfeiture	Funds for asset seizures and forfeitures resulting from police investigations and court decisions
251 CFD 2002-3 Landscape Fund	Property Tax Roll	Reference CFD above
252 LMD 2003-1 Lighting Fund	Property Tax Roll	Reference CFD above
253 CFD/LMD 2011-1 Corona N Main	Property Tax Roll	Reference CFD above
255 CFD 2016-2 Terrassa Tax B	Property Tax Roll	Reference CFD above
256 CFD 2016-3 Zone 1 Monte Olivo	Property Tax Roll	Reference CFD above
257 CFD 2016-3 Zone 2 Boardwalk	Property Tax Roll	Reference CFD above
258 CFD 2016-3 Zone 3 Dollar Self	Property Tax Roll	Reference CFD above
259 CFD 2016-3 Zone 4 515 S Promenade	Property Tax Roll	Reference CFD above
260 Residential Refuse/Recycling Fund	Refuse User Fees	Funding from refuse billings and collections. Funding pays for vendor services and impact to roadways
261 South Corona Major Thoroughfares Fund	Roads / Developer Fees	Reference DIF above
274 South Corona Landscaping Fund	Landscaping/ Developer Fees	Reference DIF above
288 Park Development (Quimby) Fund	LARS / Developer Fees	Reference DIF above
289 Dwelling Development Tax Fund	Development taxes from developers	Funds used to offset the burden resulting from new development
411 US Department of Justice (DOJ) Grant Fund	Police / Grants	Funding from DOJ for a specific activity and time-period. Funds awarded may be received in advance or as a reimbursement of activities



<b>Special Revenue Funds:</b>	<b>Restricted Use/ Supported by:</b>	<b>Purpose:</b>
422 Traffic Offender Fund	Police / Towing Fees	Fee received for towing related activities. Funds are designated for use by the Police Department
442 Adult and Family Literacy Grant Fund	LARS / Grants	Funding directly or indirectly from other governmental agencies for specific related activity and time-period. Funds awarded may be received in advance or as a reimbursement of activities
446 LMD 84-1 Street Lights	Property Tax Roll	Lighting Maintenance District (LMD Lighting) designated area, neighborhood, or community identified to specially benefit from street lighting. Due to the special benefit, landowners in the identified area are assessed to pay the costs
455 LMD 84-2 Zone 2	Property Tax Roll	Landscape Maintenance District (LMD) designated area, neighborhood, or community identified to specially benefit from certain improvements, such as parks, playgrounds, landscapes, sidewalks, lighting, trees, etc. Due to the special benefit, landowners in the identified area are assessed to pay the costs of the construction and/or ongoing maintenance of such improvements
456 LMD 84-2 Zone 4	Property Tax Roll	Reference LMD above
457 LMD 84-2 Zone 6	Property Tax Roll	Reference LMD above
458 LMD 84-2 Zone 7	Property Tax Roll	Reference LMD above

Special Revenue Funds:	Restricted Use/ Supported by:	Purpose:
460 LMD 84-2 Zone 10	Property Tax Roll	Reference LMD above
461 LMD 84-2 Zone 14	Property Tax Roll	Reference LMD above
462 LMD 84-2 Zone 15	Property Tax Roll	Reference LMD above
463 LMD 84-2 Zone 17	Property Tax Roll	Reference LMD above
464 LMD 84-2 Zone 18	Property Tax Roll	Reference LMD above
468 LMD 84-2 Zone 19	Property Tax Roll	Reference LMD above
470 LMD 84-2 Zone 20	Property Tax Roll	Reference LMD above
471 LMD 84-2 Zone 1	Property Tax Roll	Reference LMD above
473 Eagle Glen Home Owner's Association (HOA)	Invoiced Billing to HOA	Designated area, neighborhood, or community identified to specially benefit from street lighting. Due to the special benefit, landowners in the identified area are assessed to pay the costs

## CAPITAL PROJECT FUNDS

The **Capital Project Funds** are used to account for and report financial resources that are **restricted, or assigned to capital expenditures**, including acquisition or construction of capital facilities and other capital assets.

<b>Capital Project Fund:</b>	<b>Restricted Use / Supported by:</b>	<b>Purpose:</b>
243 Public Works Transportation Grants- Capital Fund	Public Works / Grants	Funding directly or indirectly from other agencies for specific related activity and time-period. Funds awarded may be received in advance or as a reimbursement of activities
245 County Service Area 152 (NPDES) Fund	County of Riverside for Service Area 152 / Permit Fees	Provide improvements to discharged / storm drain systems
291 Low-Moderate Income Housing Asset Fund	Affordable Housing / Payments from home improvement loans issued and residual receipts from affordable housing agreements. Loans and agreements funded by RDA prior to dissolution	Provide affordable housing projects and programs within the City
415 Library- Other Grants Fund	LARS / Grants	Funding directly or indirectly awarded from other agencies, for specific related activity and time-period. Funds awarded may be received in advance or as a reimbursement of activities
431 Community Development Block Grant (CDBG) Fund	Housing and Urban Development (HUD) Grant	Federal funding awarded to community-based agencies on an annual basis to address various community development needs

<b>Capital Project Fund:</b>	<b>Restricted Use / Supported by:</b>	<b>Purpose:</b>
432 Home Investment Partnership Program Fund	Housing and Urban Development (HUD) Grant	Federal funding awarded to increase or preserve affordable housing
445 Bicycle Transportation Account (BTA) Fund	Bicycle Projects / State Funds	State Funding for City and County projects that improve safety and convenience for bicycle commuters in conjunction with the California Bicycle Transportation Act
478 TUMF - RCTC Fund	Transportation / Developer TUMF (Transportation Uniform Mitigation Fee) Fees	Developer Fees for projects within Riverside County, allocated by the Riverside County Transportation Commission for transportation projects
479 TUMF - WRCOG Fund	Transportation / Developer TUMF (Transportation Uniform Mitigation Fee) Fees	Developer Fees for projects within Riverside County, allocated by the Western Riverside Council of Governments for transportation projects
480 Reimbursement Grants- All Departments	Eligible use identified in various grant agreements / Grants awarded to City departments	Funding directly or indirectly awarded from other agencies, for specific related activity and time-period. Funds awarded may be received in advance or as a reimbursement of activities

## DEBT SERVICE FUNDS

The **Debt Service Funds** are used to account for and report financial resources that are **restricted, committed or assigned to expenditure for the payment of general long-term debt** principal, interest and related costs, other than enterprise debt.

*Duplicate Debt Service Item (Payment in General Fund)*

Debt Service Fund:	Restricted Use / Supported by:	Purpose:
391 2016 Lease Revenue Bonds Fund	Bond debt service payment / General Fund	Refunded bonds issued for the Corporation Yard expansion project

## B. PROPRIETARY FUNDS

Proprietary Funds are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, **revenues are recognized in the period in which they are earned, while expenses are recognized in the period in which the liability is incurred.**

The City's Proprietary Funds are classified as:

- Enterprise Funds
- Internal Service Funds

### ENTERPRISE FUNDS

The **Enterprise Funds** are used to separately account **self-supporting activities that are supported by rates and/or fees.**

Enterprise Fund- City:	User Based / Supported by:	Purpose:
275 Airport Fund	Rental Fees / Grants	Provide services and improvement to the Corona Municipal Airport
577 Transit Services Fund	Transit User Fees / Grants	Provide transit services within the City
Enterprise Funds- DWP:	User Based / Supported by:	Purpose:
440 Water Reclamation Capacity Fund	Water Reclamation User Fees / Developer Fees	Provide for the capital improvement project associated with expansion of the sewers and the water reclamation facilities to meet the requirements of commercial, industrial, and residential growth
453 2012 Water Revenue Bonds Fund	Revenue Bonds	Fund water facility upgrades
454 2013 Wastewater Revenue Bonds Fund	Revenue Bonds	Fund water reclamation facility upgrades

<b>Enterprise Funds- DWP</b>	<b>User Based / Supported by:</b>	<b>Purpose:</b>
507 Water Capacity Fund	Water Utility User Fees / Developer Fees / Grants	Provide for the capital improvement projects necessary to expand the domestic water facilities to meet the demands of commercial, industrial and residential growth
567 Reclaimed Water Utility Fund	Reclaimed Water User / Developer Fees / Grant	Provide for the operations and capital improvement projects necessary to maintain and expand the reclaimed water utilities, to meet the demands of commercial, industrial and residential growth
570 Water Utility Fund	Water Utility User Fees / Developer Fees / Grants	Provide for the operations and capital improvement projects necessary to maintain and expand the water utilities, to meet the demands of commercial, industrial and residential growth
571 Water Utility Grant / Agreement Fund	Grants / Agreements	Funding directly or indirectly from other agencies for specific related activity and time-period. Funds awarded may be received in advance or as a reimbursement of activities
572 Water Reclamation Utility Fund	Water Reclamation User Fees / Developer Fees / Grant	Provide for the operations and capital improvement projects necessary to maintain and expand the water reclamation utilities, to meet the demands of commercial, industrial and residential growth

<b>Enterprise Funds- DWP:</b>	<b>User Based / Supported by:</b>	<b>Purpose:</b>
573 Water Reclamation Grant / Agreement Fund	Grants / Agreements	Funding directly or indirectly from other agencies for specific related activity and time-period. Funds awarded may be received in advance or as a reimbursement
578 Electric Utility Fund	Electric Utility User Fees / Developer Fees / Grant	Provide for the operations and capital improvement projects necessary to maintain and expand the electric utilities, to meet the demands of commercial, industrial and residential growth
579 Electric Utility Grant Fund	Grants / Agreements	Funding directly or indirectly from other agencies for specific related activity and time-period. Funds awarded may be received in advance or as a reimbursement

## INTERNAL SERVICE FUNDS

The **Internal Service Funds** are used to separately account for departments that **provide services to other City departments**, and, therefore, incur costs that are then allocated to each receiving department.

<b>Internal Service Fund:</b>	<b>General Use/ Supported by:</b>	<b>Purpose:</b>
680 Warehouse Services Fund	All Funds / Shared Services by Usage Allocation	Provide funding for the warehouse operations
681 Information Technology Fund	All Funds / Shared Services by Usage Allocation	Provide funding for the information technology operations
682 Fleet Operations Fund	All Funds / Shared Services by Usage Allocation	Provide funding for fleet, including vehicle lease/ replacement costs
683 Workers' Comp Self Insurance Fund	All Funds / Shared Services by Payroll Allocation / Self-funded	Provide funding for the operational needs of worker's compensation
687 Liability Risk Retention Fund	All Funds / Shared Services by Anticipated Needs Allocation / Self-funded	Provide funding for the operational needs of the liability



## C. FIDUCIARY FUNDS

The Fiduciary Funds are accounted for on the accrual basis of accounting and **custodial in nature**. Meaning that the City will maintain fiduciary responsibility by overseeing transactions, however, assets belong to the designated owners. Activities reported in this category include the AB109 PACT fund, special taxes and assessment districts, and the Successor Agency.

The City reports the following two types of Fiduciary Funds:

- Agency Funds
- Private-Purpose Trust Fund

### AGENCY FUNDS

The **Agency Funds** are custodial in nature and many are used to account for the receipt of special assessment and taxes that will be used to pay principal and interest on bonds that have no direct City obligation. The source of payment comes from assessments levied on parcels located within each district.

Agency Funds:			
295	AB109 PACT Fund	374	CFD 2000-1 (Eagle Glen II) Fund
342	CFD 86-2 (Woodlake) Fund	377	CFD 2001-2 (Cresta-Grande) Fund
358	CFD 89-1 A (Foothill Ranch) Fund	378	CFD 2002-1 (Dos Lagos) Fund
359	CFD 89-1 B (Imp of Foothill Ranch) Fund	381	CFD 2002-4 (Corona Crossings) Fund
365	AD 95-1 (Centex) Fund	382	CFD 2004-1 (Buchanan Street) Fund
366	AD 96-1, 96 A (Mountain Gate) Fund	383	CFD 2003-2 (Highlands Collection) Fund
368	AD 96-1, 97 A (Van Daele) Fund	384	CFD 2018-1 (Bedford IA1 2018 A) Fund
369	AD 96-1, 97 B Fund	387	CFD 2002-1 (Improvement Area) Fund
370	Ref CFD 90-1 (South Corona) Fund	390	CFD 2016-2 (Terrassa Special Tax A) Fund
371	CFD 97-2 (Eagle Glen I) Fund	392	CFD 2017-2 (Valencia Special Tax A) Fund
373	AD 96-1, 99 A (Centex) Fund		

## PRIVATE-PURPOSE TRUST FUND

The **Private-Purpose Trust Fund** should be used to report all other trust arrangements under which the principal and income benefits individuals, private organizations, or other governments.

Reported in this fund type is the Successor Agency Trust Fund, which was established to account for the assets and liabilities of the Successor Agency to the former Corona Redevelopment Agency. The Corona Redevelopment Agency dissolved with the passage of Assembly Bill 1X26 on January 31, 2012. The Successor Agency Trust Fund accounts for the allocated revenues received to pay enforceable obligations of the Successor Agency, until all of the outstanding obligations have been paid in full and assets are fully liquidated.

The City serves as a custodian for the assets of the dissolved Corona Redevelopment Agency.

Successor Agency Funds:	Obligations / Supported by:
233 Obligation Payment Fund	A fund to account for the Redevelopment Property Tax Trust Funds (RPTTF) received for the payment of Successor Agency enforceable obligations. Funds are deposited into Fund 233 and transferred to the Successor Agency's other funds for payments of enforceable obligations.
353 Corona Revitalization Fund	A fund to account for the repayment of outstanding Redevelopment Agency loans issued by the Corona Housing Authority and the City
417 RDA Successor Agency Fund	A fund to account for the payments of enforceable obligations of the Successor Agency
475 Successor Agency Administration Fund	A fund to account for the administration of the dissolution of former redevelopment activities

# Expenses

## (Uses of Funding for the City)

As previously shared, the City collects and records revenues and **expenses** within the same financial statement categories types:

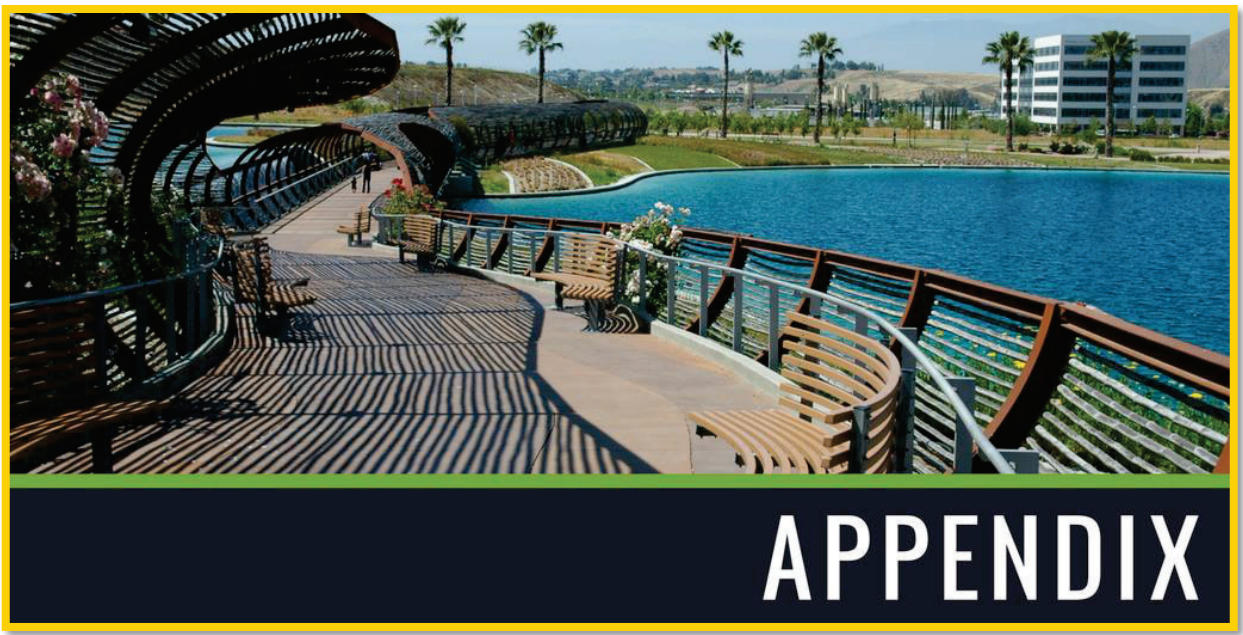
- A. Governmental Funds
- B. Proprietary Funds
- C. Fiduciary Funds

All revenue collected must be used by their appropriate means as shown under the column titled **“Purpose”**. The expenses, like the revenues, are recorded within the same fund to ensure the proper segregation of resources to maintain proper accountability. The City of Corona may not spend money without the legal authorization to do so.

The three main types of expenditures are:

Expenditure Type:	Description:
Personnel	All authorized compensation, benefits, and related taxes for full and part-time employees, both active and retired
Supplies - Services	Non-personnel, such as minor equipment, program materials, training, and contractual services
Capital Outlay	Large equipment purchases or improvements to facilities, and infrastructure assets

The City of Corona receives appropriation authority by the City Council adopting the Budget Resolution and the Annual Budget and Capital Improvement Plan documents. The Annual Budget recommends the expenditure (uses) of the revenue (sources) already collected, or anticipated to be collected, within the fiscal year beginning July 1. The Comprehensive Annual Financial Report (CAFR) is a thorough and detailed presentation of the City’s financial condition. It reports on the City’s financial activities and balances for each fiscal year ending June 30.



[illegible]

[illegible]

[illegible]

## APPENDIX B: REVENUE OBJECT CODES

- 31101 Secured Current Year Property Tax:** Real and personal property located upon the property of the same owner. The property tax is guaranteed by placing a lien on the real property. Revenue is based on 1% of assessed valuation. A property's base year value is adjusted upwards each assessment year, but cannot exceed 2% growth per year. Note: When the market value falls below the factored base year value, the property may be temporarily reassessed at the lower value, reducing the secured property tax amount. As the housing market rebounds, increases of more than 2% may occur as the value returns to the prior factored base year.
- 31102 Unsecured Current Year Property Tax:** Property for which the value of the lien is not sufficient to assure payment of the tax.
- 31103 Secured and Unsecured Prior Year:** Payment of secured and unsecured taxes due in prior years.
- 31104 HOPTR (Homeowners' Property Tax Relief) Reimbursement:** State reimbursements for taxes lost to local agencies due to the Homeowner's Exemption (property owner using said property as their principal place of residence).
- 31105 SBE Property Tax (Unitary):** Property that is assessed by the State Board of Equalization (SBE) as opposed to the County Assessor's Office. Unitary properties include items such as railroads and utilities that cross county lines.
- 31107 Penalties and Interest:** Penalties and interest from delinquent payment of property taxes.
- 31108 Non-Commercial Aircraft:** Section 5301 of the California Revenue and Taxation Code requires the annual assessment of non-commercial aircraft as of January 1 of each year. The tax is based on market value guides and the filed Aircraft Property Statement. For taxation purposes, non-commercial aircraft is assessed in the County where it is habitually situated when not in flight.
- 31109 Other Supplemental Property Tax:** Miscellaneous supplemental property tax items including pass-through payments.
- 31110 Sales and Use Tax:** Sales tax is imposed on retailers for the privilege of selling tangible personal property in California. Use tax is imposed on purchasers whenever sales tax does not apply, such as for goods purchased out of state for use in California.
- 31111 Public Service Special Assessment:** Special assessment for Public Service Area.
- 31112 Prior Year AB 1290:** Pass-through payments to other local agencies such as counties, schools, and special districts to subsidize them for their share of the increase in assessed values due to the redevelopment of the project area.
- 31113 Current Year AB 1290:** Pass-through payments to other local agencies such as counties, schools, and special districts to subsidize them for their share of the increase in assessed values due to the redevelopment of the project area.
- 31114 Transient Occupancy Tax (Bed Tax):** Tax of 10% imposed on the daily rental price of a room in a hotel when used by visitors staying in Corona for a period of 30 days or less.
- 31115 Franchise Fees:** Private companies pay franchise fees to the City of Corona in exchange for the use of the City's right-of-ways. Franchise fees are set through agreements negotiated between the City of Corona and the individual companies. Franchise agreements include gas, trash and recycling, and cable services.



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- 31116 Property Transfer Tax:** Tax imposed on the transfer of real estate over \$100 in value. The County of Riverside and City of Corona each receive 55 cents per \$1,000 value.
- 31117 Prop. 172 Sales Tax Allocation:** Approved in 1993, one-half percent of the sales tax rate to be dedicated to local public safety.
- 31119 Current Year Supplemental Property Tax:** Starting July 1983, State law requires the Assessor to reappraise property as of the date of change-in-ownership or completion of new construction. The Assessor makes a supplemental assessment which reflects the difference between the prior assessed value and the new assessment. This value is prorated based on the number of months remaining in the fiscal year, ending June 30. This assessment is in addition to the regular tax bill.
- 31120 Prior Year Supplemental Property Tax:** See Current Year Supplemental Property Tax. Supplemental Tax for ownership changes in prior years.
- 31121 Current Year SB 211:** Pass-through payments to other local agencies.
- 31122 Prepaid Assessments.** Special Assessments.
- 31123 Special Assessments**
- 31124 Current Year AB1290 Supplemental Property Tax:** Pass-through payments to other local agencies such as counties, schools, and special districts to subsidize them for their share of the increase in assessed values due to the redevelopment of the project area.
- 31125 Prior Year AB1290 Supplemental Property Tax:** Pass-through payments to other local agencies such as counties, schools, and special districts to subsidize them for their share of the increase in assessed values due to the redevelopment of the project area.
- 31127 Vehicle License Property Tax (VLF):** In FY 2004-05, cities and counties began receiving additional property tax to replace VLF revenue that was cut when the state repealed the State general fund backfill for the reduction in the VLF. Beginning in FY 2005-06, this property tax in lieu of VLF grows with the change in gross assessed valuation of taxable property in the jurisdiction from the prior year.
- 31130 PEG Fee (DSG):** Public educational and government channel (PEG). Revenues received from a video franchise holder, operating within the City of Corona, in lieu of providing a PEG channel. Funds can be only be used for public educational and government access purposes consistent with State and Federal law.
- 31131 Special Assessments-Penalties & Interest**
- 31132 Allowance for Sales Tax Agreements:** Contra revenue account to record sales tax agreement payments.
- 31201 Business License Taxes:** Taxes imposed upon businesses, trades, professions, callings and occupations to conduct business within the City limits. Taxes are established as a flat rate or a percentage of gross receipts depending on the type of business. Corona Municipal Code, Chapter 5.02.
- 31202 Building Permits**
- 31203 Plumbing Permits**
- 31204 Electrical Permits**

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<b>31206</b>	<b>Miscellaneous Building Permits</b>
<b>31207</b>	<b>Heating and Air Conditioning Permits</b>
<b>31208</b>	<b>Garage Sale Permits</b>
<b>31209</b>	<b>Miscellaneous Licenses:</b> Miscellaneous Licenses including bingo licenses and bicycle licenses.
<b>31210</b>	<b>Animal Licenses</b>
<b>31212</b>	<b>Miscellaneous Permits:</b> Miscellaneous permits including dance permits, oversize vehicle parking permits, fire permits, taxi permits, and entertainment permits.
<b>31213</b>	<b>Public Works Permits</b>
<b>31214</b>	<b>Overload Permits</b>
<b>31218</b>	<b>Occupancy Fees</b>
<b>31219</b>	<b>Encroachment Permits</b>
<b>31220</b>	<b>Preferential Parking Permits:</b> Payment for issuance of parking permit for preferential parking district. Corona Municipal Code, Chapter 10.22.
<b>31223</b>	<b>Sewer Permits</b>
<b>31224</b>	<b>Alarm Permits</b>
<b>31225</b>	<b>Alarm Permit Renewals</b>
<b>31227</b>	<b>Film Permit</b>
<b>31235</b>	<b>Industrial Discharge Permits</b>
<b>31237</b>	<b>NPDES Discharge Permits:</b> National Pollutant Discharge Elimination System program. Permit program for discharges from storm drain systems.
<b>31238</b>	<b>Development Impact Fees</b>
<b>31240</b>	<b>General Plan Maintenance Fee</b>
<b>31241</b>	<b>Water Quality Management</b>
<b>31240</b>	<b>Short Term Residential Rental Permits:</b> Permit for short term residential rentals such as Airbnb.com.
<b>31243</b>	<b>Development Impact Fees-CFD</b>
<b>31301</b>	<b>Vehicle Code Fines:</b> Fines collected from traffic violations (excluding red light tickets).
<b>31302</b>	<b>City Code Fines</b>
<b>31303</b>	<b>Library Fines:</b> Fines collected for overdue or damaged library materials.
<b>31304</b>	<b>Business License Penalties:</b> Penalties assessed for failure to pay business license taxes when due. Corona Municipal Code, Chapter 5.02.
<b>31305</b>	<b>Parking Fines</b>
<b>31307</b>	<b>Spay/Neuter Penalties</b>
<b>31308</b>	<b>Miscellaneous Fines and Penalties</b>

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<b>31309</b>	<b>Prepayment Penalty</b>
<b>31310</b>	<b>Administrative Fines &amp; Penalties:</b> Payment of fines and penalties assessed for violation of a City code. Corona Municipal Code, Chapter 1.08.
<b>31312</b>	<b>Preferential Parking Fines:</b> Violation of parking restrictions in preferential parking district. Corona Municipal Code, Chapter 10.22.
<b>31313</b>	<b>Street Sweeping Parking Fines</b>
<b>31314</b>	<b>Red Light Violations:</b> Traffic violations related specifically to red light citations.
<b>31401</b>	<b>Interest on Investments</b>
<b>31406</b>	<b>Miscellaneous Rental/Lease Income</b>
<b>31407</b>	<b>Methane Recovery Royalties</b>
<b>31408</b>	<b>Trap Rental</b>
<b>31410</b>	<b>Telecom Site Rentals:</b> Lease agreements with telecommunications companies.
<b>31416</b>	<b>El Cerrito Lease Agreement (DSG):</b> Revenue received from County of Riverside for agreements with telecommunications companies. Funds to be used for park maintenance/improvements at El Cerrito Park.
<b>31420</b>	<b>Restricted Interest</b>
<b>31421</b>	<b>Other Interest Income</b>
<b>31422</b>	<b>GASB31 Gain/Loss on Investment</b>
<b>31423</b>	<b>Gain or Loss Investment Sale</b>
<b>31503</b>	<b>Motor Vehicle in Lieu (VLF):</b> The VLF is a tax imposed by the State on the ownership of a registered vehicle. Under California Constitution Article XI, section 15, VLF revenue must go to cities and counties. The VLF is collected by the Department of Motor Vehicles. The allocation to cities is based on population. This item was suspended effective FY 2011-12.
<b>31505</b>	<b>POST Reimbursement:</b> Reimbursement from the State of California for allowable expenditures incurred for the training of peace officers in POST certified courses.
<b>31506</b>	<b>Trip Reduction Clean Air Grant</b>
<b>31511</b>	<b>Public Library Fund – State of California Grant</b>
<b>31513</b>	<b>HUD/Home Program</b>
<b>31514</b>	<b>DR FTA Section 5307:</b> Operational-Demand Route, Federal Transit Administration Section 5307.
<b>31516</b>	<b>Booking &amp; Processing Fees:</b> Reimbursement from the State of California for fees paid to the County for the booking and processing of arrestees.
<b>31517</b>	<b>DR FTA Section 5307:</b> Capital - Demand Route, Federal Transit Administration Section 5307.
<b>31518</b>	<b>STIP Reimbursement</b>
<b>31519</b>	<b>SB 821 Reimbursement:</b> State funding for bicycle and pedestrian facility projects.
<b>31525</b>	<b>Measure A Entitlements:</b> Revenue received from Riverside County Transportation Commission (RCTC). Riverside County's one-half cent sales tax collected for transportation purposes.

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- 31529 RCFCF Reimbursement:** Reimbursement from the Riverside County Flood Control District.
- 31530 Revenue From Other Government Agency – RDA:** Revenue received from other governmental agencies for Redevelopment Agency activities. Includes grant revenues.
- 31536 DR TDA Article 4 – Operational:** Demand Route, Trans Development Act, Article 4.
- 31537 State Gas Tax - Section 2107:** Monthly allocation of gas tax funds based on population.
- 31538 State Gas Tax - Section 2107.5:** Annual allocation of gas tax funds based on population. Funds must be used for engineering costs and admin expenses related to city streets.
- 31539 State Gas Tax - Section 2106:** Monthly allocation of gas tax funds based on a fixed amount plus additional funds based on number of registered vehicles.
- 31540 Revenue From Other Government Agencies:** Revenue received from other governmental agencies for various activities. Includes grant revenues.
- 31542 Federal Grant Revenue**
- 31543 State Mandates Reimbursement**
- 31544 State Grant Revenue**
- 31547 DR TDA Article 4 – Capital:** Demand Route, Transportation Development Act, Article 4.
- 31548 HUD Reimbursement:** Reimbursement from Housing and Urban Development.
- 31551 DR - PTMISEA – TDA:** Demand Route, Public Transportation Modernization, Improvement, and Service Enhancement Account created by Proposition 1B.
- 31552 CLSA Interlibrary Loan Reimbursement**
- 31555 Abandoned Vehicle Abatement/Waste Management:** Revenue received for the removal of abandoned vehicles. The Abandoned Vehicle (AVA) Program was established pursuant to Section 22710 of the California Vehicle Code.
- 31556 FR – PTMISEA TDA:** Fixed Route, Public Transportation Modernization, Improvement, and Service Enhancement Account created by Proposition 1B.
- 31570 State Gas Tax - Section 2105:** Monthly allocation of gas tax funds, based on population.
- 31573 State Gas Tax – Section 2103:** Gas tax funds received as part of the Prop. 42 replacement. Previously known as R & T 7360-Prop. 42 HUTA Replacement.
- 31575 STP Reimbursement:** Federal funds received from the Surface Transportation Program for transportation related projects.
- 31576 CLSA / Direct Loan Reimbursement.** Intergovernmental Revenues.
- 31581 DR State Transit Assistance – Capital**
- 31582 FR FTA Section 5307 – Operational:** Fixed Route, Federal Transit Administration, Section 5307.
- 31583 FR FTA Section 5307 – Capital:** Fixed Route, Federal Transit Administration, Section 5307.
- 31585 FR TDA Article 4 – Operational:** Fixed Route, Transportation Development Act, Article 4.
- 31586 FR TDA Article 4 – Capital:** Fixed Route, Transportation Development Act, Article 4.
- 31587 FR State Transit Assistance – Operational**

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<b>31588</b>	<b>FR State Transit Assistance – Capital</b>
<b>31589</b>	<b>FR LTF – Capital</b>
<b>31590</b>	<b>State Gas Tax-Road Maintenance and Rehabilitation Account (RMRA) Section 2030</b>
<b>31591</b>	<b>Gas Tax – State Loan Repayment</b>
<b>31601</b>	<b>Fire Hazard Reduction/Weed Abatement</b>
<b>31602</b>	<b>Maps and Publications</b>
<b>31603</b>	<b>Plan Check – Building</b>
<b>31604</b>	<b>Plan Check – Public Works</b>
<b>31605</b>	<b>Planning Application Fee</b>
<b>31606</b>	<b>Reimbursed Expense – Community Development</b>
<b>31607</b>	<b>Engineering and Inspection</b>
<b>31608</b>	<b>Appeal Fees</b>
<b>31609</b>	<b>Other Application Fees</b>
<b>31610</b>	<b>HOA/Street Lights Eagle Glen</b>
<b>31611</b>	<b>Animal Shelter Fees &amp; Charges</b>
<b>31612</b>	<b>Miscellaneous Services</b>
<b>31614</b>	<b>Fingerprinting</b>
<b>31615</b>	<b>Special Police Services</b>
<b>31616</b>	<b>Passport Processing Fees:</b> Revenues received for the processing of passport applications
<b>31617</b>	<b>Landscape Inspection</b>
<b>31620</b>	<b>Administrative Tow Fee</b>
<b>31621</b>	<b>Photocopy Services</b>
<b>31623</b>	<b>Fire Service Agreements:</b> Fire agreements with other local agencies.
<b>31624</b>	<b>Special Building Inspection</b>
<b>31625</b>	<b>Reimbursed Expense – Miscellaneous Plan Fees</b>
<b>31628</b>	<b>Reimbursed Expense – Engineering Inspection and Miscellaneous</b>
<b>31629</b>	<b>Reimbursed Expense – Fire</b>
<b>31630</b>	<b>Reimbursed Expense – Police</b>
<b>31631</b>	<b>Reimbursed Expense – Public Works Services</b>
<b>31632</b>	<b>Reimbursed Expense – Finance</b>
<b>31633</b>	<b>Water Reclamation Treatment Service Contract</b>
<b>31635</b>	<b>Returned Check Fees</b>
<b>31637</b>	<b>GIS Map Fees</b>

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<b>31638</b>	<b>Reimbursed Expense – Building</b>
<b>31639</b>	<b>Plan Check – Fire</b>
<b>31640</b>	<b>Review of Fuel Modification Plan</b>
<b>31641</b>	<b>Pretreatment Program Surcharge</b>
<b>31642</b>	<b>Digitized Mapping Service Fees</b>
<b>31644</b>	<b>Scanning Fees – Building</b>
<b>31645</b>	<b>Spay/Neuter Adoption Fees:</b> Fees paid for the spay/neuter of animals that are adopted from the animal shelter.
<b>31646</b>	<b>Scanning Fees – Public Works</b>
<b>31647</b>	<b>Copies and Blueprinting – Public Works</b>
<b>31648</b>	<b>Reimbursed Expense – Lost Books</b>
<b>31649</b>	<b>Miscellaneous Taxable Sales</b>
<b>31650</b>	<b>Bond Issue Fees</b>
<b>31653</b>	<b>Federal Asset Forfeiture</b>
<b>31654</b>	<b>State Asset Forfeiture</b>
<b>31656</b>	<b>Corona Norco School Agreement – Police:</b> Agreements with the Corona-Norco Unified School District for school resource officers and crossing guards.
<b>31658</b>	<b>Riverside County Signal Maintenance</b>
<b>31659</b>	<b>Norco Signal Maintenance</b>
<b>31661</b>	<b>Special Fire Equipment Inspection</b>
<b>31662</b>	<b>Engine Company Re-inspections</b>
<b>31663</b>	<b>Special Fire Permit Inspection</b>
<b>31665</b>	<b>Fire Prevention Bureau Inspection</b>
<b>31666</b>	<b>State Mandated Inspection</b>
<b>31667</b>	<b>Fire False Alarms</b>
<b>31669</b>	<b>Other Fire Services</b>
<b>31670</b>	<b>Hazardous Materials Services</b>
<b>31671</b>	<b>DUI - Emergency Response Expense Reimbursement</b>
<b>31673</b>	<b>Shooting Range Fees</b>
<b>31674</b>	<b>Fire Prevention Bureau Re-inspections</b>
<b>31675</b>	<b>Underground Tank Install/Removal</b>
<b>31676</b>	<b>City Clerk Legal Advertisement Revenue</b>
<b>31677</b>	<b>Police Response Parties/Curfew</b>

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<b>31678</b>	<b>Police – False Alarms</b>
<b>31680</b>	<b>Brine Discharge</b>
<b>31682</b>	<b>Sign Removal Fees</b>
<b>31684</b>	<b>Reimbursed Exp – Library</b>
<b>31687</b>	<b>SMIP Program Fees</b>
<b>31688</b>	<b>Asset Forfeiture</b>
<b>31689</b>	<b>Reimbursed Expense – Miscellaneous</b>
<b>31692</b>	<b>Street Name Signs</b>
<b>31693</b>	<b>EMS Subscription:</b> Membership fee paid by residents or businesses to receive emergency medical services provided by Fire at a pre-paid amount without incurring additional expenses.
<b>31694</b>	<b>EMS Direct Billed:</b> Reimbursement of expenses for emergency medical services provided by the Fire Department, directly billed to the resident or business.
<b>31696</b>	<b>Plan Check – Third Party:</b> Community Dev- Plan check services provided by an outside vendor.
<b>31698</b>	<b>Police Services – Agreements</b>
<b>31701</b>	<b>Sale of Real Estate</b>
<b>31702</b>	<b>Sale of Surplus Property</b>
<b>31703</b>	<b>Donations – Military Banners</b>
<b>31704</b>	<b>Cashiers’ Over and Shorts</b>
<b>31705</b>	<b>Police Auction</b>
<b>31708</b>	<b>Miscellaneous Reimbursements:</b> Various reimbursements including jury duty payments.
<b>31709</b>	<b>Damage Recovery:</b> Reimbursement collected for City property that was damaged.
<b>31710</b>	<b>Paramedic Program</b>
<b>31711</b>	<b>Miscellaneous Income/Refunds</b>
<b>31713</b>	<b>Park Dedication Fees</b>
<b>31715</b>	<b>Billboard Revenues</b>
<b>31718</b>	<b>Water Reclamation Construction Fees</b>
<b>31720</b>	<b>Storm Water Drainage Fee</b>
<b>31721</b>	<b>Storm Water Permit Fee</b>
<b>31722</b>	<b>DR Bus Fares – Transportation Services</b>
<b>31723</b>	<b>Internal Service Charges</b>
<b>31725</b>	<b>DR Metrolink Transfers</b>
<b>31726</b>	<b>Special District Formation Reimbursement</b>
<b>31729</b>	<b>Bond Admin. Reimbursements</b>

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<b>31731</b>	<b>Developer Agreements</b>
<b>31733</b>	<b>Developer Paid Public Improvements (DSG)</b>
<b>31734</b>	<b>Kiosk ID Sign Program</b>
<b>31735</b>	<b>MBEAP / CDBG Program Income</b>
<b>31736</b>	<b>Bus Shelter Advertising</b>
<b>31739</b>	<b>DR Sale of Surplus Property – Transportation Services</b>
<b>31741</b>	<b>Loan/Bond Proceeds</b>
<b>31742</b>	<b>Loan Forgiveness</b>
<b>31743</b>	<b>Dwelling Development Tax</b>
<b>31744</b>	<b>Capacity Fees</b>
<b>31748</b>	<b>DR Miscellaneous Reimbursement – Transportation Services</b>
<b>31749</b>	<b>DR Miscellaneous Income – Transportation Services</b>
<b>31750</b>	<b>FR Sale of Surplus Property – Transportation Services</b>
<b>31751</b>	<b>FR Miscellaneous Reimbursement – Transportation Services</b>
<b>31752</b>	<b>FR Miscellaneous Income – Transportation Services</b>
<b>31753</b>	<b>FR Bus Fares – Transportation Services</b>
<b>31754</b>	<b>FR Metrolink Transfers</b>
<b>31755</b>	<b>HIP / OOR Payment:</b> Loan repayments for the Home Improvement Program
<b>31756</b>	<b>HOAP / FTHB Program:</b> Loan repayments for the Home Ownership Assistance Program/ First Time Homebuyer Program
<b>31757</b>	<b>Recaptured Income / Home Program</b>
<b>31760</b>	<b>Beverage Franchise Agreement (DSG):</b> Revenue agreement with Coca-Cola for beverage sales at vending machines installed at various park locations.
<b>31761</b>	<b>MWD – Local Resource Project</b>
<b>31763</b>	<b>Donations – Library (DSG)</b>
<b>31764</b>	<b>Donations – Police (DSG)</b>
<b>31765</b>	<b>Donations – Animal Control (DSG)</b>
<b>31766</b>	<b>Donations – Public Works (DSG)</b>
<b>31768</b>	<b>Donations – Fire (DSG)</b>
<b>31770</b>	<b>Premium on Sale of Bond</b>
<b>31774</b>	<b>Reimbursed Expense – Human Resources</b>
<b>31776</b>	<b>Billboard Revenue (DSG)</b>
<b>31777</b>	<b>FR AB2766 Fare Subsidy</b>



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- 31778 SB 1186 ADA Compliance (DSG):** Revenue received from business license customers upon issuance of new business license or renewal. Currently set to sunset December 31, 2018. Funds to be designated to fund increased certified access specialist services in that jurisdiction for the public and to facilitate compliance with construction related accessibility requirements.
- 31779 RTA Bus Passes**
- 31781 Third Party Plan Check – Fire**
- 31782 Communication Site License Agreement Amendment**
- 31783 Program Rebates**
- 31784 Reimbursed Expense – Engineering**
- 31785 Fire Mutual Aid Reimbursement**
- 31786 Fair Share Development Agreement**
- 31787 Capacity Fees – Community Facilities District**
- 31789 Code Enforcement Re-inspections**
- 31790 Nuisance Abatement Recovery**
- 31791 Utility Locating and Marking**
- 31801 Aquatics**
- 31802 Recreation Events**
- 31803 Sports Revenue – Adult**
- 31804 Sports Revenue – Youth**
- 31805 Contract Program Revenue:** Revenue received from registration fees for Parks and Community
- 31806 Adaptive Recreation**
- 31809 Court Lighting**
- 31810 Recreation Program**
- 31811 Trip Programs**
- 31817 After School Recreation Program**
- 31818 Reimbursed Expense – Recreation Services**
- 31819 Reimbursed Expense – Parks/Urban Forestry**
- 31820 Youth Sports Lighting**
- 31821 Kids Camp**
- 31822 Picnic Reservations:** Revenue received from rental of Parks picnic areas.
- 31823 Facility Rentals:** Revenue received from rental of Parks and Community Services facilities.
- 31824 Ballfield, Tournaments, Special Events**
- 31825 Concession Facility Rentals**

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<b>31826</b>	<b>Pool Facility Rental Income (DSG):</b> Revenue received from the rental of pool facilities. Revenue received is designated for use by the Library and Recreation Services Department.
<b>31827</b>	<b>Recreation Program Refund Fee</b>
<b>31828</b>	<b>Donations – Miscellaneous (DSG):</b> Donations received for departments without a donation account. Revenue received is designated for the department which received the donation.
<b>31830</b>	<b>Donations – Recreation Services (DSG)</b>
<b>31831</b>	<b>Donations – Parks/Urban Forestry (DSG)</b>
<b>31832</b>	<b>Gym-Pay and Play</b>
<b>31833</b>	<b>Spot at Circle City Center</b>
<b>31834</b>	<b>Senior Center Activities</b>
<b>31880</b>	<b>Expedited Plan Check Fire</b>
<b>31881</b>	<b>Fire After Hours Inspection</b>
<b>31882</b>	<b>Juvenile Fire Setter</b>
<b>31901</b>	<b>Water Sales Commercial</b>
<b>31903</b>	<b>Fees and Permits</b>
<b>31905</b>	<b>Returned Check Fee</b>
<b>31906</b>	<b>Service Installation</b>
<b>31907</b>	<b>Customer Contributions</b>
<b>31908</b>	<b>Bad Debt Recovery</b>
<b>31910</b>	<b>Miscellaneous Services</b>
<b>31911</b>	<b>Penalties</b>
<b>31913</b>	<b>New Service Set-Up Fee</b>
<b>31914</b>	<b>New Account Set-Up Fee</b>
<b>31915</b>	<b>Final Notice Fees</b>
<b>31916</b>	<b>Readiness to Serve Charge</b>
<b>31917</b>	<b>Bottled Water Sales</b>
<b>31918</b>	<b>Heat Recovery Income</b>
<b>31919</b>	<b>Pass Thru Water Charge</b>
<b>31920</b>	<b>Gain on Sale of Capital Asset</b>
<b>31921</b>	<b>EV Charging Station Sales</b>
<b>31922</b>	<b>Joint Powers Authority-WRCRWA Portion Income/Loss</b>
<b>31925</b>	<b>Water Supply Fee</b>
<b>31926</b>	<b>Water Capital Improvements – Zone 4-6</b>

**APPENDIX B:  
REVENUE OBJECT CODES**

<b>31927</b>	<b>Contributed Capital Assets</b>
<b>31931</b>	<b>Sewer Service Charge</b>
<b>31941</b>	<b>Trash / Recycling Charge</b>
<b>31953</b>	<b>Refuse Set Up Fee</b>
<b>31971</b>	<b>Direct Access Electric Sales</b>
<b>31973</b>	<b>Greenfield Electric Sales</b>
<b>31974</b>	<b>Temporary Electric Power Sales</b>
<b>32001</b>	<b>Rentals (Airport)</b>
<b>32002</b>	<b>FBO Tie Down Fees – Fixed Base Operator Tie Down Fees (Airport)</b>
<b>32003</b>	<b>Gas – Corona Air Service (Airport)</b>
<b>32004</b>	<b>IT Service Agreements</b>
<b>32005</b>	<b>Gas – Texaco (Airport)</b>
<b>32006</b>	<b>Gas – Chevron (Airport)</b>
<b>32007</b>	<b>Oil Reclamation (Airport)</b>
<b>32009</b>	<b>CNG Outside Sales</b>
<b>32010</b>	<b>Monthly Tie Down Fees (Airport)</b>
<b>32011</b>	<b>Transient Tie Down Fees (Airport)</b>
<b>32012</b>	<b>Transient Tie Down Fees / Split (Airport)</b>
<b>32013</b>	<b>Reimbursement – Legal Fees/Costs</b>
<b>32014</b>	<b>Reimbursement – Legal CCR/Plan Check Review</b>
<b>32015</b>	<b>Fire-Residential Inspections</b>
<b>32016</b>	<b>Utility Billing Services Reimbursement</b>
<b>33001</b>	<b>Services to Other Funds</b>
<b>33002</b>	<b>In Lieu Charges to Other Funds</b>
<b>33011</b>	<b>Capital Improvement Project Labor Abatement</b>
<b>33060</b>	<b>Other Sources</b>
<b>33100</b>	<b>Contra Pension Expense-GASB 76</b>
<b>33101</b>	<b>Contra OPEB Expense-GASB 75</b>

**APPENDIX C:**  
**EXPENDITURE OBJECT CODES**

**Salaries/Benefits:** Payroll expenses. No expenses other than those posted through the payroll process fall under this category. Personnel Expenses are further broken down to the following classifications.

**41100 Permanent Employees** – Gross base compensation paid to all regular, full-time employees.

**41102 Shift Differential**

**41103 Out of Class Pay**

**41110 Contractual Obligation** – Extra hours prior to reaching 40 hours worked, paid at straight time.

**41140 Final Leave** – Payout of annual leave balance, upon separation from the City.

**41141 – 41183 Special Compensation** – Amount/calculation based on Employee MOU.

Object	Description	Object	Description
41141	Bilingual	41163	Executive POST Pay
41142	Emergency Medical Dispatch (EMD)	41164	Canine Pay
41143	CGEA Training Officer	41165	School Resource Officer
41144	Lead Animal Control Officer	41166	Investigative Unit
41145	Lead Records Tech	41167	Traffic Corporal/Sergeant
41146	Relief Dispatch Supervisor	41168	Relief Watch Commander
41147	Grade 4 Certification Pay	41169	Special Enforcement Team
41148	Grade 5 Certification Pay	41170	Domestic Violence Team
41149	Paramedic CQI Coordinator	41171	Senior Detective
41150	HazMat Pay	41172	Commercial Enforcement
41151	Secondary Medic	41173	PACT Team
41152	Special Assignment	41174	Personnel Officer
41153	Acting Fire Engineer	41175	Captain's Adjutant
41154	Acting Fire Captain	41176	Detective Sergeant
41155	Acting Battalion Chief	41177	Professional Standards Unit
41156	Acting Fire Marshal	41178	Personnel & Training
41157	Accident Investigation	41179	Training Officer
41158	Motor Officer	41180	Youth Diversion
41159	Intermediate POST Pay	41181	Police Support Services
41160	Advanced POST Pay	41182	Tactical Flight Officer
41161	Supervisor POST Pay	41183	Homeless Task Force
41162	Management POST Pay		

**APPENDIX C:  
EXPENDITURE OBJECT CODES**

- 41200 Temporary Employees.** Gross compensation paid to part-time, temporary, or seasonal employees.
- 41300 Overtime.** Employee compensation as per agreed upon MOU.
- 41310 Overtime F.L.S.A.** Compensation paid to Fire Department employees in excess of the work period defined in the Fair Labor Standard Act.
- 41320 Compensation Time.** Special remuneration per MOU which allows for compensatory time off in lieu of overtime compensation. Applies to Police groups only.
- 41330 Constant Staffing Levels Overtime- FIRE.** Compensation paid to Fire Department employees for the City's constant staffing policy.
- 41350 Overtime – Training.** Fire overtime specifically related to training.
- 41400 Special Duty Pay.** Compensation paid at special rates as identified in the MOU such as Certificate Pay, Standby Pay, Training Compensation and premium pay for holidays and Library Sunday hours worked.
- 41410 Auto Allowance.** Agreed upon compensation paid for use of their personal car on City business.
- 41420 Fire Holiday Pay.** Special compensation for holidays per MOU, for Fire suppression employees.
- 41500 Deferred Compensation Match.** City matching payment to employee deferred compensation accounts per MOU.
- 41510 PST Deferred Compensation.** City payments to part-time, temporary, or seasonal employees' deferred compensation accounts.
- 41520 Tiered Employee Deferred Compensation.** City payments to tiered employee deferred compensation accounts per MOU.
- 41530 Tiered Retirement Health Systems (RHS) Benefit.** Quarterly benefit for tiered employees, paid based on MOU.
- 41600 Longevity.** Special compensation per MOU based on years of service.
- 41601 Marksmanship.** Quarterly payment to sworn Police employees for meeting marksmanship proficiency standards, per MOU.
- 41650 Employee Expense Reimbursement.** Temporary placeholder for employee reimbursements. Ultimately transfers to appropriate object code for actual expense.
- 41660 Tuition Reimbursement.** Reimbursement for tuition and books, based on employee's MOU.
- 41700 Annual Leave Buy Back.** Compensation per MOU for the purchase of annual leave hours.
- 41710 Annual Leave Over Max.** Value of hours in excess of an employee's maximum set per MOU.
- 41800 Uniform Allowance.** Compensation to cover the cost of purchasing and maintaining uniforms, set per MOU.
- 41910 PERS-Normal.** Retirement plan contributions for participation in the California Public Employees Retirement System. Normal cost per plan actuarial report.
- 41912 PERS-Unfunded.** Retirement plan contributions for participation in the California Public Employees Retirement System. Unfunded portion per plan actuarial report.

**APPENDIX C:  
EXPENDITURE OBJECT CODES**

<b>41920</b>	<b>Medicare</b>
<b>41921</b>	<b>Retirees' Medicare—Reimbursement.</b> Reimbursement to retirees for Medicare insurance premiums.
<b>41929</b>	<b>Short Term Disability (STD)</b>
<b>41930</b>	<b>Long Term Disability (LTD)</b>
<b>41931</b>	<b>Workers' Compensation</b>
<b>41932</b>	<b>State Unemployment Insurance</b>
<b>41940</b>	<b>Health Insurance.</b> Employee health insurance premiums paid by the City.
<b>41941</b>	<b>Retirees' Health Insurance/OPEB.</b> Retirees' health insurance premiums and other post-employment benefits paid by the City.
<b>41942</b>	<b>Retirees' Life Insurance</b>
<b>41943</b>	<b>Section 125 Flex Plan.</b> IRC Section 125 Plan benefit expense.
<b>41944</b>	<b>Retirees Flex Spending Plan.</b> IRC Section 125 Plan benefit expense for retirees.
<b>41945</b>	<b>Opt Out Health Insurance.</b> The “cash out” benefit expense associated with the City’s IRC Section 125 Plan.
<b>41946</b>	<b>Life Insurance</b>
<b>41947</b>	<b>Retiree HRA.</b> Retiree Health Reimbursement Account - Medical reimbursement account for 1 <sup>st</sup> tier retirees who opt out of health insurance.
<b>41950</b>	<b>Medical Difference.</b> Medical difference paid to tiered employees per MOU.
<b>41996</b>	<b>Vacancy Factor.</b> Budget placeholder to account for vacancy savings in the salary/benefit budget. No expenditures are recorded to this object.
<b>41997</b>	<b>Budgetary Adjustments.</b> Budget placeholder within the Salaries-Benefits category. No expenditures are recorded to this object.
<b>41998</b>	<b>Capital Project Abatement</b>
<b>41999</b>	<b>Payroll Suspense</b>

**APPENDIX C:  
EXPENDITURE OBJECT CODES**

**Non-Personnel Expense:** All expenses other than payroll, includes minor capital outlay.

- 42001    Appointed Official Stipend.** Account for costs associated with stipends for officials appointed to serve on committees.
- 42005    Development Reimbursements.** Account for costs associated with development related reimbursement agreements.
- 42010    Subscriptions.** Account for cost of subscriptions, periodicals and publications.
- 42011    Scan/Microfilm/Mapping Services.** Account for cost of scanning, microfilming, GIS mapping and digitize mapping services.
- 42012    Audio-Visual.** Account for cost of audio-visual related items.
- 42014    Electronic Information Resources.** Account for costs associated with electronic information.
- 42015    Inventory Variances.** Account for costs associated with variances in warehouse inventory.
- 42020    Minor Equipment and Furniture.** Account for minor equipment and furniture.
- 42025    Hose and Appliance.** Account for hoses and appliances in the Fire Department.
- 42026    Hazmat Equipment.** Account for non-capital asset hazmat equipment in the Fire Department.
- 42027    Technical Rescue Equipment.** Account for technical rescue equipment.
- 42030    Building Maintenance Supplies.** Account for expense of building maintenance supplies.
- 42033    Construction Materials.** Account for expense of construction materials.
- 42034    Safety Materials / Construction.** Account for expense of safety materials related to construction.
- 42055    Computer Equipment and Software.** Account for purchases of computer equipment, hardware and software which cost less than \$25,000 per item.
- 42100    Uniform Expense.** Account for rental and purchase of City Uniforms as provided by City Policy.
- 42101    Safety Shoes-MOU Item.** Account for safety shoes for City personnel.
- 42105    Protective Clothing.** Account for protective clothing used by the Fire & Police personnel.
- 42110    EMS Supplies.** Account for expenses directly related to the EMS program.
- 42200    Advertising Expense.** Account for legal and classified advertising.
- 42220    Promotional/Public Outreach Materials.** Account for expense related to promotional activities and/or public information and education.
- 42300    Wireless Communications.** Account for costs of services contracts and agreements with wireless communication providers.
- 42305    Public Safety Radio Communication.** Account for costs relating to radio communications used for public safety purposes.
- 42310    Phones, Fax, ISDN.** Account for telephone, fax, ISDN, DSL, Data Connectors, and dedicated lines expense for all departments and funds considered “direct” charges for cost allocation plan purposes (reference also object 42330).
- 42320    Postage/Shipping.** Account for postage and shipping expense, such as UPS and Fed Ex.

**APPENDIX C:**  
**EXPENDITURE OBJECT CODES**

- 42330 Phones, Fax, ISDN (INDIRECT).** To account for telephone, fax, and ISDN lines expense for General Fund departments considered “indirect” for cost allocation plan purposes.
- 42340 Office Supplies.** Department office supplies such as pens, pencils, paper, envelopes, etc.
- 42345 First Aid Kit Supplies.** Account for supplies purchased for departmental first aid kits.
- 42350 Program Expenditures.** Account for program or division supplies such as pre-printed forms, youth sports trophies, art supplies, disposable latex gloves, and other items that don’t fall into another object code.
- 42360 Cleaning/Janitorial Supplies.** Janitorial supplies including chemicals, mops, brooms, etc.
- 42370 Other Contracted Services**
- 42410 Electric Utility.** Account for expense of maintenance and charges relating to electrical services. Location of meter will determine program to be charged.
- 42415 Wholesale Energy.** Account for purchase of wholesale energy for Greenfield Services.
- 42420 Natural Gas Utility.** Account for expense of maintenance and other charges relating to gas service. Location of meter will determine program to be charged.
- 42425 Heat Exchanger Payment.** Account for expense of heat exchanger.
- 42430 Water Utility.** Account for expense of maintenance and other charges relating to water service. Location of meter will determine program to be charged.
- 42435 Recycled Water Utility.** Maintenance and other charges relating the recycled water services.
- 42440 Gasoline.** Account for expense of auto gasoline.
- 42441 Unleaded Fuel.** Account for expense for unleaded fuel.
- 42442 Diesel Fuel.** Account for expense for diesel fuel.
- 42443 Other Fuels.** Account for expense for other fuels.
- 42450 CNG Fuel.** Account for CNG fuel costs.
- 42460 CNG General Expense.** Account for expense of maintenance and other charges relating to CNG fuel.
- 42500 Rents and Leases.** Account for the rental or lease of real property.
- 42501 CUA Leases.** Account for the rental or lease of real property, specific to the Corona Utility Authority, or CUA.
- 42600 Motor Pool Rental.** Hourly or monthly rental charged for the use of City owned vehicles.
- 42610 Direct Vehicle Expense.** Account for rental charged on use of City owned vehicles (not part of the Motor Pool/Fleet Rental Rate program) based on actual expense.
- 42620 Collision Expense.** Account for collision repair costs on City owned vehicles and equipment. Complete replacement of vehicle should be in object 45100.
- 42630 Parts/Labor City Vehicles.** Account for parts and labor on City owned vehicles.
- 42700 Other Equipment Rental.** Account for rents paid on non-City owned machinery and equipment.



**APPENDIX C:**  
**EXPENDITURE OBJECT CODES**

- 42710 Mileage/Vehicle Expense Reimbursement.** Account for mileage, parking, and toll fees paid on non-City owned vehicles/equipment.
- 42800 Equipment Maintenance.** Account for parts and services to repair and maintain office machines, pumps, generators, radios and other equipment, but not including motor pool equipment. Includes service contract agreements on equipment maintenance.
- 42810 Building Maintenance.** Account for parts and services to repair or maintain buildings, as well as, janitorial service contracts, etc.
- 42811 Maintenance and Operating Services.** Account for maintenance services which maintain City owned facilities and properties, such as Park and Landscape Services.
- 42813 Maintenance & Repair - Equipment & Facility.** Maintenance and repair of facilities and equip.
- 42814 Mitigation OMC (Operations, Maintenance, and Capital) Facility Management.** Operations, maintenance and capital project management of lands in the Prado Basin in accordance with regulatory requirements.
- 42815 SCADA Maintenance.** Account for expenses related to the SCADA program.
- 42816 Mowing/Landscape Contracts.** Account for expenses for mowing and/or landscape services.
- 42817 Surplus Vehicle Expense.** Account for batteries, parts, and other supplies needed for surplus vehicles prior to selling them.
- 42818 Emergency Vehicle Communication Equipment.** Account for communication equipment related to an emergency response or public safety vehicle.
- 42819 Graffiti Removal.** Account for expenses related to graffiti removal.
- 42821 Tree Maintenance.** Account for expenses related to tree maintenance.
- 42822 Vandalism.** Account for expenses related to vandalism.
- 42830 Retrofit Program.** Account for the rebate on appliance purchases.
- 42900 Professional and Contractual Services.** Account for special services performed by physicians, consultants, licensed engineers or other professionals for services performed by terms of a written contract.
- 42902 Customer Credit Card Process Fee.** Account for customer credit card process fees for City customers to use their credit card to pay for City services.
- 42903 Meter Related Services.** Account for meter services for Electric Utility customers and Greenfield.
- 42904 Activenet Transaction Fees.** Account for transaction fees related to the Activenet registration system.
- 42905 Special Investigations.** Account for expense relating to special investigations.
- 42910 Refuse Disposal.** Account for expense relating to refuse disposal.
- 42911 Recycling Disposal.** Account for costs associated with recycling disposal.
- 42960 Indirect Special District County Administration.** Account for administrative charges relating to collection of property taxes and utility billing charges.

**APPENDIX C:  
EXPENDITURE OBJECT CODES**

- 42970 Possessory Interest Taxes.** Account for possessory interest taxes charged on Corona Mall properties.
- 43000 Insurance and Surety Bonds.** Account for insurance expense other than employee benefit insurance.
- 43010 Insurance Premiums.** Account for insurance premiums relating to Worker's Compensation and City Liability.
- 43020 Claim Expense.** Account for costs relating to liability claims against the City, such as expert or other related services. Does not include settlements.
- 43021 Claims Settlement.** Account for payments to settle liability claims against the City before litigation commences.
- 43030 Claims Administration-TPA General Services.** Account for costs relating to the routine administration of claims against the City by the City's third-party administrator. Services automatically provided and typically paid pursuant to a flat fee agreement.
- 43031 Claims Administration– TPA Special Services.** Account for costs relating to specialized services provided by the City's third-party administrator for the administration of claims against the City. Services provided upon request by City and typically paid pursuant to an hourly fee and cost reimbursement agreement.
- 43041 Mandated Safety Training.** Account for costs related to OSHA required training.
- 43100 Membership and Dues.** Account for trade or professional association membership fees.
- 43110 Employee Engagement.** Account for expenses related to employee engagement activities including employee recognition events.
- 43200 Conferences, Training, and Travel.** Account for tuition, registrations, travel, lodging and other items for conferences, training, committees, and meetings (except for POST reimbursable training expenses).
- 43220 POST Conferences and Training.** Account for expense of conferences and training that are POST reimbursable.
- 43300 Construction Contracts.** Account for contractual services performed for construction projects.
- 43301 Capital Improvements.** Account for costs incurred to repair or maintain the life of an asset (i.e., new carpet, roofing, or pavement).
- 43302 Stock Inventory Parts for Capital Assets.** Account for inventory parts relating to capital assets.
- 43305 Fleet Line Stock.** Miscellaneous shop supplies.
- 43400 Legal Services-Special Counsel.** Account for special services performed by outside legal firms.
- 43410 Legal Research.** Expenses related to legal research such as books and materials, electronic resources, and court document retrieval.
- 43420 Legal-Contract as Needed.** Contract services with an individual attorney or paralegal
- 43430 Litigation Expense.** Expenses related to litigation, such as filing and court fees, subpoena fees, witness fees, deposition costs, and service of process costs.
- 43431 Litigation Settlement.** Account for payments to settle litigation matters involving the City.

**APPENDIX C:  
EXPENDITURE OBJECT CODES**

- 43440 Administrative Hearings.** Account for expenses related to administrative hearings.
- 43441 WC Claims Expense – Misc. EE Obligations –** Account for payments made to current or former employees for miscellaneous workers compensation obligations, such as life pension benefits, death benefits and supplemental job displacement benefits.
- 43442 WC Claims Expense – TTD Obligations.** Account for payments made to current or former employees for total temporary disability workers compensation obligations.
- 43443 WC Claims Expense – PD Obligations.** Account for payments made to current or former employees for permanent disability workers compensation obligations.
- 43444 WC Claims Expense – Medical.** Account for payments made to third parties for workers compensation medical services provided to current or former employees, such as medications, doctors, urgent care, transport, clinics, hospitals, physical therapy, chiropractic care, acupuncture, and diagnostic testing (e.g. MRI, e-rays, lab fees etc.).
- 43445 WC Claims Expense – Return to Work Services.** Account for payments made to third parties for services related to an employee’s return to work following workers compensation claims, such as interactive meetings and accommodation assessments, ergonomic analysis and the purchase of needed equipment or supplies.
- 43446 WC Claims Settlement.** Account for payments to settle workers compensation claims pursuant to a compromise & release before employee or former employee initiates litigation.
- 43447 WC Claims Admin – TPA General Services.** Account for costs relating to the routine administration of workers compensation claims by the City’s third-party administrator. Services automatically provided and typically paid pursuant to a flat fee agreement.
- 43448 WC Claims Admin – Bill Review.** Account for costs relating to the review by the City’s third-party administrator or other consultants of medical bills.
- 43449 WC Claims Admin – Utilization Review.** Account for costs relating to the review by the City’s third-party administrator or other consultants of the appropriateness of medical services.
- 43450 WC Claims Admin – Field Case Services.** Account for costs relating to field case services, such as nurse case management (including telephonic and field case nurse services) and oversight of return to work services (including accommodation assessments and ergonomic analysis) by the City’s third-party administrator or other consultants.
- 43451 WC Litigation Settlement.** Account for payments to settle workers compensation claims pursuant to a compromise & release after employee or former employee initiates litigation.
- 43452 WC Litigation Expense.** Expenses related to workers compensation litigation, such as filing and court fees, subpoena fees, witness fees, deposition costs, and service of process costs.
- 43453 WC Legal Services – Special Counsel.** Account for special services performed by outside legal firms on workers compensation matters.
- 43454 WC Claims Admin – Special Services.** Account for costs relating to specialized services provided by the City’s third-party administrator or other consultants for the administration of claims against the City, such as telephonic hotlines or clinical consultations, special investigation services and Medicare set-aside analysis services.

**APPENDIX C:  
EXPENDITURE OBJECT CODES**

- 43455 WC Claims Admin – Pharmacy Management.** Services provided upon request by City and typically paid pursuant to an hourly fee and cost reimbursement agreement.
- 43500 Books.** Account for costs relating to books.
- 43501 Children’s Books.** Account for cost associated with children's books.
- 43502 School Programs.** Account for participation materials in school programs.
- 43504 Presentation Materials.** Account for materials purchased for presentations.
- 43505 Passport Expenses.** Account for expenses relating to the passport program.
- 43600 Disaster Preparedness.** Account for cost relating to disaster preparedness.
- 43697 Chemicals Nitrogen.** Account for chemicals used by water and wastewater.
- 43698 Chemicals Sodium Bisulfite.** Account for chemicals used by water and wastewater.
- 43699 Chemicals Corrosion & Scale Inhibitors.** Account for chemicals used by water and wastewater.
- 43700 Chemicals Mineral Oil.** Account for chemicals used by water and wastewater.
- 43701 Chemicals Polymer.** Account for chemicals used by water and wastewater.
- 43702 Chemicals Alum.** Account for chemicals used by water and wastewater.
- 43703 Chemicals Ammonia.** Account for chemicals used by water and wastewater.
- 43704 Chemicals Antiscalant.** Account for chemicals used by water and wastewater.
- 43705 Chemicals Sulfuric Acid.** Account for chemicals used by water and wastewater.
- 43706 Chemicals Caustic Soda.** Account for chemicals used by water and wastewater.
- 43707 Chemicals Sodium Hypochlorite.** Account for chemicals used by water and wastewater.
- 43708 Chemicals Chlorine.** Account for chemicals used by water and wastewater.
- 43709 Chemicals Ferric Chloride.** Account for chemicals used by water and wastewater.
- 43710 Chemicals Salt.** Account for chemicals used by water and wastewater.
- 43711 Chemicals Misc.** Account for chemicals used by water and wastewater.
- 43712 UV Parts.** Account for parts used by water and wastewater.
- 43713 Biosolids Disposal/Recycle.** Biosolids disposal and recycling cost used by wastewater.
- 43714 Outside Lab Analysis.** Account for lab analysis expenses for DWP facilities.
- 43715 Regulatory Permit & Use Fees.** Account for permit and use fees related to DWP facilities.
- 43716 Job Required Certificates & License –** Certificates and licenses required for the DWP facilities.
- 43717 Raw Water Purchases –** Account for raw water purchases for the DWP facilities.
- 43718 Treated Water Purchases –** Account for treated water purchases for the DWP facilities.
- 43719 Bottled Water.** Costs associated with bottled water.
- 43720 Lab Chemicals and Supplies.** Account for the lab chemicals and supplies for the DWP facilities.

**APPENDIX C:  
EXPENDITURE OBJECT CODES**

- 43721     Damage Claims.** Account for reimbursement or expenses related to damage or losses due to power interruptions, sewer spills, etc.
- 43722     Prevention & Maintenance Materials.** Prevention and maintenance of DWP facilities.
- 43723     Inland Empire Brine Line – SARI.** Account for expenses related to the SARI line at DWP facilities.
- 43724     Outside Services Labor.** Personnel hired through temporary agencies (such as Kimco etc.) and casual labor. Individuals are **not** employees of the City and **not** professional consultants.
- 43725     Fines and Penalties**
- 43726     Project Management.** Account for outside services relating to project management.
- 43727     Inspection.** Account for outside services relating to inspections.
- 43728     WRCRWA Treatment/Conveyance**
- 43729     Outside Treatment and Conveyance**
- 43730     Reclaimed Water Purchases**
- 44000     Debt Service Principal.** Account for Debt Service expense relating to principal payments.
- 44010     Bond Sale Discount.** Account for the Underwriter’s discount.
- 44050     Bond Defeasance.** Account for the defeasance of debt.
- 44060     Loan Forgiveness**
- 44100     Interest Expense.** Account for Debt Service expense relating to interest payments.
- 44200     Bad Debt Expense.** Account for cost related to bad debts.
- 44300     Amortization Expense.** Account for expense of amortization.
- 44500     Depreciation Expense.** Account for expense of depreciation.
- 44501     Depreciation Expense Contributed Capital.** Expense of depreciation on Contributed Capital.
- 44610     Administrative Services Charge.** Account for expense related to administrative service charges. General City overhead.
- 44611     Direct Special District Administration Charge.** Personnel, direct cost allocation to maintain the special district.
- 44612     Indirect Special District City Administration Charge.** Account for administrative costs to the special districts (bonded & maintenance).
- 44613     Internal Service Charges – Warehouse.** Account for expense related to service charges for Warehouse activities and overhead.
- 44614     Internal Service Charges – Information Technology.** Account for expense related to service charges for Information Technology and overhead.
- 44630     Franchise In Lieu Charge.** Account for expense of In-Lieu Franchise charge.
- 44700     Loss on Fixed Asset Disposal**

## APPENDIX C: EXPENDITURE OBJECT CODES

**Capital Outlay:** Use of these expenditures object codes are for non-infrastructure items with an anticipated life expectancy of longer than two years.

Infrastructure expense \$100,000 or more, and an anticipated life expectancy of longer than two years should also use these object codes.

- 45100 Licensed Vehicles.** The purchase of auto, trucks, SUV's, fire engines, busses, command units, ATV's, Motorcycles, tractors, trailers, or any other licensed vehicle.
- 45200 Machinery, Equipment and Fixtures.** The purchase of machinery and/or equipment and/or fixtures.
- 45300 Computer Software.** Account for purchases of computer software.
- 45400 Land**
- 45500 Energy Credits**
- 45600 Building, Structures and Improvements.** The purchase of a building or improvement to a building/structure.
- 45650 Capital Project Adjustments**
- 45700 Land Improvements.** Improvements made to land in preparation of new construction (i.e. excavation).
- 45800 Other Improvements.** Improvements made to something other than a building, structure or land (i.e. Master Plan, parks and fencing).
- 45900 Infrastructure.** Streets, curbing, sidewalk, signs and lights, storm drains, water sewer and SARI lines.
- 45902 WRCRWA Joint Powers Authority**
- 49999 Extraordinary Gain/Loss**

**APPENDIX D:  
BUDGET GLOSSARY**

**ACRONYMNS**

<b>AB</b>	<i>Assembly Bill</i>
<b>AD</b>	<i>Assessment District</i>
<b>ADA</b>	<i>Americans with Disabilities Act of 1990</i>
<b>AV</b>	<i>Assessed Valuation</i>
<b>AVA</b>	<i>Abandoned Vehicle Abatement</i>
<b>BID</b>	<i>Business Improvement District</i>
<b>BOE</b>	<i>Board of Equalization</i>
<b>BTA</b>	<i>Bicycle Transportation Account</i>
<b>CAFR</b>	<i>Comprehensive Annual Financial Report</i>
<b>CAL TRANS</b>	<i>California Department of Transportation</i>
<b>CCR</b>	<i>Covenants, Conditions, and Restrictions</i>
<b>CDBG</b>	<i>Community Development Block Grant</i>
<b>CEQA</b>	<i>California Environmental Quality Act</i>
<b>CFD</b>	<i>Community Facilities District</i>
<b>CHA</b>	<i>Corona Housing Authority</i>
<b>CIP</b>	<i>Capital Improvement Program</i>
<b>CLSA</b>	<i>California Library Services Act</i>
<b>CMAQ</b>	<i>Congestion Management and Air Quality</i>
<b>CNG</b>	<i>Compressed Natural Gas</i>
<b>COP</b>	<i>Certificates of Participation</i>
<b>CPFA</b>	<i>Corona Public Financing Authority</i>
<b>CPIC</b>	<i>Corona Public Improvement Corporation</i>
<b>CQI</b>	<i>Continuous Quality Improvement</i>
<b>CUA</b>	<i>Corona Utility Authority</i>
<b>DDT</b>	<i>Dwelling Development Tax</i>
<b>DIF</b>	<i>Developer Impact Fee</i>
<b>DOJ</b>	<i>Department of Justice</i>
<b>DR</b>	<i>Demand Route</i>
<b>DSG</b>	<i>Donation of Services or Goods</i>
<b>DWP</b>	<i>Department of Water and Power</i>
<b>ECB</b>	<i>Expenditure Control Budget</i>
<b>EE</b>	<i>Employee and Employer</i>
<b>EMD</b>	<i>Emergency Medical Dispatch</i>
<b>EMS</b>	<i>Emergency Medical Service</i>
<b>EV</b>	<i>Electric Vehicle</i>
<b>FBO</b>	<i>Fixed Base Operator</i>
<b>FEMA</b>	<i>Federal Emergency Management Agency</i>
<b>FHWA</b>	<i>Federal Highway Administration</i>
<b>FLSA</b>	<i>Fair Labor Standards Act</i>
<b>FR</b>	<i>Fixed Route</i>
<b>FTA</b>	<i>Federal Transit Administration</i>



**APPENDIX D:  
BUDGET GLOSSARY**

<b>FTHB</b>	<i>First Time Home Buyer</i>
<b>GASB</b>	<i>Governmental Accounting Standards Board</i>
<b>GAAP</b>	<i>Generally Accepted Accounting Principles</i>
<b>GIS</b>	<i>Geographic Information System</i>
<b>HIP</b>	<i>Homeowners' Improvement Program</i>
<b>HOA</b>	<i>Homeowner' Association</i>
<b>HOAP</b>	<i>Homeowners' Assistance Program</i>
<b>HOPTR</b>	<i>Homeowners' Property Tax Relief</i>
<b>HRA</b>	<i>Health Reimbursement Account</i>
<b>HSIP</b>	<i>Highway Safety Improvement Program</i>
<b>HUD</b>	<i>Housing and Urban Development</i>
<b>HUTA</b>	<i>Highway Users Tax Account</i>
<b>IRC</b>	<i>Internal Revenue Code</i>
<b>IT</b>	<i>Information Technology</i>
<b>JPA</b>	<i>Joint Powers Authority</i>
<b>LARS</b>	<i>Library and Recreation Services</i>
<b>LMD</b>	<i>Landscape Maintenance District</i>
<b>LTD</b>	<i>Long-term Disability</i>
<b>LTF</b>	<i>Local Transportation Funding</i>
<b>MBEAP</b>	<i>Minority Business Enterprise Assistance Program</i>
<b>MOU</b>	<i>Memorandum of Understanding</i>
<b>MWD</b>	<i>Metropolitan Water District</i>
<b>NPDES</b>	<i>National Pollutant Discharge Elimination System</i>
<b>OMS</b>	<i>Operations, Maintenance, and Capital</i>
<b>OOR</b>	<i>Owner Occupied Repair</i>
<b>OPEB</b>	<i>Other Post Employment Benefits</i>
<b>OSHA</b>	<i>Occupational Safety and Health Administration</i>
<b>PACT</b>	<i>Post-Release Accountability and Compliance Team</i>
<b>PD</b>	<i>Permanent Disability</i>
<b>PEG</b>	<i>Public Educational and Governmental Access Channels</i>
<b>PERS</b>	<i>Public Employee Retirement System</i>
<b>POST</b>	<i>Peace Officer Standards and Training</i>
<b>PROP</b>	<i>Proposition</i>
<b>PST</b>	<i>Part-time, Seasonal, and Temporary employees</i>
<b>PTMISEA</b>	<i>Public Transportation Modernization Improvement, and Service Enhancement Account</i>
<b>PW</b>	<i>Public Works</i>
<b>RCFCD</b>	<i>Riverside County Flood Control District</i>
<b>RCTC</b>	<i>Riverside County Transportation Commission</i>
<b>RDA</b>	<i>Redevelopment Agency</i>
<b>RHS</b>	<i>Retirement Health Systems</i>
<b>RMRA</b>	<i>Road Maintenance and Rehabilitation Account</i>
<b>RPTTF</b>	<i>Redevelopment Property Tax Trust Fund</i>



**APPENDIX D:  
BUDGET GLOSSARY**

<b>RTA</b>	<i>Riverside Transit Agency</i>
<b>SARI</b>	<i>Santa Ana Regional Interceptor</i>
<b>SB</b>	<i>Senate Bill</i>
<b>SBE</b>	<i>State Board of Equalization</i>
<b>SC</b>	<i>South Corona</i>
<b>SCADA</b>	<i>Supervisory Control and Data Acquisition</i>
<b>SMIP</b>	<i>Strong Motion Instrumentation Program</i>
<b>STD</b>	<i>Short-term Disability</i>
<b>STIP</b>	<i>State Transportation Improvement Program</i>
<b>STP</b>	<i>Surface Transportation Program</i>
<b>TC</b>	<i>Temescal Canyon</i>
<b>TDA</b>	<i>Transportation Development Act</i>
<b>TOT</b>	<i>Transient Occupancy Tax</i>
<b>TPA</b>	<i>Third-party Administrator</i>
<b>TTD</b>	<i>Total Temporary Disability</i>
<b>TUMF</b>	<i>Transportation Uniform Mitigation Fees</i>
<b>VLF</b>	<i>Vehicle License Fee</i>
<b>WC</b>	<i>Workers Compensation</i>
<b>WRCRWA</b>	<i>Western Riverside County Regional Wastewater Authority</i>
<b>WRCOG</b>	<i>Western Riverside Council of Governments</i>



## QUESTIONS?

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