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## BUDGET RESOLUTIONS

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**Budget Resolutions** – Budget resolutions adopted by said governing boards provide the structure for budget policy and procedures.

Included in this section are the following resolutions:

- Resolution of the City Council of the City of Corona, California, adopting said City's budget for the Fiscal Year 2012-13, revised budget items and General Fund Expenditure Control Budget Policies.
- Resolution of the Corona Housing Authority of the City of Corona, California, adopting said Agency's budget for the Fiscal Year 2012-13 and revised budget items.
- Resolution of the Corona Utility Authority of the City of Corona, California, adopting said Authority's budget for the Fiscal Year 2012-13 and revised budget items.
- Resolution of the Corona Public Financing Authority of the City of Corona, adopting said Authority's budget for the Fiscal Year 2012-13 and revised budget items.
- Resolution of the Corona Public Improvement Corporation of the City of Corona, California, adopting said Corporation's budget for the Fiscal Year 2012-13 and revised budget items.
- Resolution of the City Council of the City of Corona, California, approving a comprehensive salary table.
- Resolution of the City Council of the City of Corona, California, adopting the Annual Appropriations Limit for Fiscal Year 2012-13 and selecting the population and inflation factors accordingly.

**RESOLUTION NO. 2012-064**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CORONA, CALIFORNIA, ADOPTING SAID CITY'S  
BUDGET FOR FISCAL YEAR 2012-13, REVISED BUDGET  
ITEMS AND GENERAL FUND EXPENDITURE CONTROL  
BUDGET POLICIES**

**WHEREAS**, the City Manager has prepared the City's budget for the fiscal year ending June 30, 2013; and

**WHEREAS**, the City Council has conferred with the City Manager and appropriate staff in public meetings, and has deliberated and considered the proposed budget.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Corona, California, as follows:

**SECTION 1: Adoption of Budget.**

The City of Corona Proposed Annual Budget for Fiscal Year 2012-13, on file with the office of the City Clerk, is hereby adopted as the budget for the City of Corona, or as so directed by minute action, for July 1, 2012 through June 30, 2013. Included in the budget adoption is the approval for all identified estimated revenues, expenditure appropriations, transfers between funds, lease payments for the Corona Utility Authority, interfund charges, decision packages, vehicle/equipment replacement list, and continuing appropriations. Appropriation of budget may also occur as related to prior City Council agreements or minute actions.

**SECTION 2: Approval of Revised Budget Items.**

The Summary of Revised Budget Items, as included in Attachment A if any, for the Fiscal Year 2012-13, are hereby adopted as the part of the budget for the City of Corona, or as so directed by minute action, for Fiscal Year 2012-13.

**SECTION 3: To Increase, Decrease, Add or Delete Appropriations and Transfers.**

Throughout the fiscal year, the City Council of the City of Corona may, by the affirming vote of three members, as so directed by minute action, amend the budget to increase, decrease, add or delete appropriations and transfers. All approved labor related changes including, but not limited to, employee bargaining unit negotiated Memoranda of Understanding (MOU) items, Master List of Benefit items, benefit premium changes, Other Post Retirement

Benefit actuarial requirements, leave calculations, and “side letter” changes will be authorized for appropriations for the said fiscal year. City Council approval is required for significant increases or decreases in existing levels of service and/or capital projects. Funds appropriated by the City Council are authorized to be expended as necessary and proper for municipal purposes.

**SECTION 4: Transfer of Funds Within an Appropriation.**

At the request of a Department Director (or his/her designee), and with the concurrence of the Finance Director (or his/her designee), transfer of funds/appropriations may occur between object classifications and/or divisional sections as needed, within a departmental appropriation, occurring within the same fund. This may include, but is not limited to, isolating or combining a specific activity from an existing approved capital project and/or transfers between similar capital projects, equal to or less than ten percent (10%) of the transferring project in the current fiscal year’s authorized budget. The City Manager may transfer operational funds between departments occurring within the same fund.

**SECTION 5: Errors, Omissions and Accounting Changes.**

Upon review and approval of the Finance Director, (or his/her designee) minor accounting errors and omissions may be corrected for revenues, appropriations, transfers, interfund charges, decision packages and continuing appropriations for the said fiscal year, as well as accounting changes, including but not limited to, the consolidation and segregation of funds and activities for reporting purposes.

**SECTION 6: General Fund Expenditure Control Budget Policies.**

The following expenditure control policies are to be used for the administration of the General Fund Budget:

1. Departmental General Fund Expenditure Control Budget (ECB) allocations will be determined by the following components:
  - a. ECB Base and ECB Index – The costs associated with services and supplies, minor capital outlay, overtime and temporary salaries are included in the ECB Base. The funding for this portion of the budget is determined by multiplying the prior year’s allocation by an ECB Index. The ECB Index will be calculated based on the anticipated increase or decrease in available funding for the upcoming year.
  - b. Salaries and Benefits - The costs of permanent full-time positions approved for the department by the City Council are included in salaries and benefits. These costs will be calculated by the Finance

Department. If salaries and/or benefits are changed by the City Council or by the City Manager within approved appropriation limits during the year, department budgets will be modified to reflect any changes. Educational reimbursements (per each employee bargaining unit negotiated Memorandum of Understanding or the Master List of Benefits), motor pool rates, required safety training, third party plan check services, and other designated items will be handled in this same manner, and are not considered ECB Base.

2. In the event that projected total General Fund sources, as estimated by the Finance Director, are insufficient to support the current year level of appropriations, the City Manager may reduce the annual ECB allocations by department as long as there are no significant decreases in existing levels of service as indicated in Section 3. The City Manager may also transfer ECB allocations between departments within the General Fund.
3. A Department Director may recommend taking 100% ownership of certain entrepreneurial revenues as reviewed by the Finance Director and the City Manager and approved by City Council, as so directed by minute action. These ownership accounts are identified with an ECB next to the revenue description in the "Schedule of Revenues". The first year the department takes ownership of the revenue, the estimated budget that has been adopted for that revenue source will become the Revenue Base. If an appropriate budget has not been adopted, as determined by the Finance Director, a new Revenue Base will be established. The established ECB owned Revenue Base will follow the same ECB Index as referenced in Section 6.1.a.
4. No unexpended prior year appropriations shall be carried forward to the credit of the respective department, unless for grant reporting requirements.
5. The City Council of the City of Corona may, by the affirming vote of three members, as so directed by minute action, appropriate General Fund budget for a specific activity based on potential revenue to offset any cost incurred. If revenue collected does not offset the amount as indicated to City Council, the department responsible for the specific activity will make the offset whole. Any shortfall will be included in the ECB Savings calculation. New activities will be reviewed annually until the revenue source is proven sufficient for three fiscal years.

6. At the close of the fiscal year, ECB Savings is determined from 100% of ownership of revenue accounts as compared against the revenue base as referenced in Section 6.3, no unexpended appropriations as referenced in Section 6.4, and 100% of revenue shortfalls from revenue based appropriations as referenced in Section 6.5. Any expenditure exceeding the appropriations limit on a departmental basis must be reimbursed at 100% of the shortfall from the available department ECB Savings or the current year calculation. If a sufficient amount does not exist, a reduction to the appropriation in the new fiscal year will be made.
  - a. After the financial records have been closed for the fiscal year and ECB Savings have been identified, the Finance Director will review the amounts with the City Manager and notify General Fund Department Directors of the amount.
  - b. The ECB Savings will be held as part of the committed fund balance in the General Fund. A separate accounting for these funds is maintained on a departmental basis.
  - c. When a Department Director requests to spend the funds allocated from these monies, the City Manager, at the recommendation of the Finance Director, will have the authority to record an appropriation up to the amount of the available funds.
  - d. All money designated as ECB Savings, will be recorded as of June 30 of the current fiscal year reporting process.

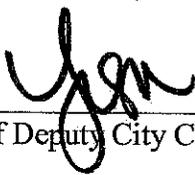
**SECTION 7: Designated Department Specific Revenue.**

The City Council of the City of Corona may, by the affirming vote of three members, as so directed by minute action, designate committed fund balance from a department specific revenue stream in the General Fund. These designated accounts are identified with a DSG next to the revenue description in the "Schedule of Revenues". At the request of a Department Director (or his/her designee) and with the concurrence of the Finance Director (or his/her designee) an appropriation of budget may occur upon receipt of funds, not to exceed \$50,000 per project. An appropriation in excess of the \$50,000 shall be made by the City Council of the City of Corona, by the affirming vote of three members, as so directed by minute action.

**PASSED, APPROVED, AND ADOPTED** this 20th day of June, 2012.

  
Mayor of the City of Corona, California

**ATTEST:**

  
\_\_\_\_\_  
Chief Deputy City Clerk of the City of Corona, California

**ATTACHMENT A**

**CERTIFICATION**

I, Lisa Mobley, Chief Deputy City Clerk of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly passed and adopted by the City Council of the City of Corona, California, at an adjourned regular meeting thereof held on the 20th day of June, 2012, by the following vote:

**AYES:           MONTANEZ, NOLAN, SCOTT, SKIPWORTH, SPIEGEL**

**NOES:           NONE**

**ABSENT:        NONE**

**ABSTAINED:    NONE**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 20th day of June, 2012.

  
\_\_\_\_\_  
Chief Deputy City Clerk of the City of Corona, California

(SEAL)

## SUMMARY OF REVISED BUDGET ITEMS

After "proposed" document was printed - Submitted June 20, 2012  
Increase / (Decrease or Savings)

<u>City/Agency</u>	<u>Total</u>
<b><u>EXPENDITURES</u></b>	
<u>City</u> <u>General Fund 110</u>	
Fire Department - Operational Expense	\$ 1,773,470
Downs Oil Agreement - Capital Project	300,000
<b>Subtotal</b>	<u>2,073,470</u>
<u>City</u> <u>Residential Refuse and Recycling Fund 260</u>	
Operational Expense	91,804
<b>Subtotal</b>	<u>91,804</u>
<u>City</u> <u>Transit Services Fund 577</u>	
Operational Expense	1,056,376
<b>Subtotal</b>	<u>1,056,376</u>
<b>Total Expenditures</b>	<u>\$ 3,221,650</u>
<b><u>REVENUES</u></b>	
<u>City</u> <u>General Fund 110</u>	
Remove all Fire ECB Ownership of Revenue Designation	\$ -
<b>Subtotal</b>	<u>-</u>
<u>City</u> <u>County Service Area 152 Fund 245</u>	
Rate Increases	116,000
<b>Subtotal</b>	<u>116,000</u>
<u>City</u> <u>Residential Refuse and Recycling Fund 260</u>	
CPI Rate Increases	91,804
<b>Subtotal</b>	<u>91,804</u>
<u>City</u> <u>Transit Services Fund 577</u>	
SRTP and Transit Rate Changes	1,067,633
<b>Subtotal</b>	<u>1,067,633</u>
<b>Total Revenues</b>	<u>\$ 1,275,437</u>
<b><u>TRANSFERS</u></b>	
<u>City</u> <u>From Fleet Operational Fund 683</u>	
Reimburse for Prior Collected Motor Pool	\$ (2,416,310)
<u>City</u> <u>To General Fund 110</u>	1,841,095
<u>City</u> <u>To Gas Tax (2105 &amp; 2106) Fund 222</u>	12,440
<u>City</u> <u>To Rideshare-Trip Reduction Fund 245</u>	19,250
<u>City</u> <u>To County Service Area 152 Fund</u>	13,575
<u>City</u> <u>To CFD 2002-2 LMD E 6th/Comp Fund 247</u>	1,690
<u>City</u> <u>To CFD 97-1 Landscape Maint Fund 248</u>	1,630
<u>City</u> <u>To CFD 2001-1 Landscape Maint Fund 249</u>	11,510

## SUMMARY OF REVISED BUDGET ITEMS

After "proposed" document was printed - Submitted June 20, 2012  
Increase / (Decrease or Savings)

<u>City/Agency</u>	<u>Total</u>
<u>City</u> <u>To CFD/LMD 2002-3 Fund 251</u>	565
<u>City</u> <u>To LMD 2003-1 Lighting Fund 252</u>	7,335
<u>City</u> <u>To Residential Refuse / Recycle Fund 260</u>	3,460
<u>City</u> <u>To LMD 84-1 Street Light District Fund 446</u>	29,140
<u>City</u> <u>To Landscape Maint District Fund 448</u>	13,735
<u>CUA</u> <u>To Recycled Water System Fund 567</u>	4,130
<u>CUA</u> <u>To Water Utility Fund 570</u>	269,110
<u>CUA</u> <u>To Water Reclamation Utility Fund 572</u>	157,145
<u>City</u> <u>To Electric Utility Fund 578</u>	22,335
<u>City</u> <u>To Warehouse Services Fund 680</u>	8,165
<u>Subtotal</u>	<u>2,416,310</u>
<u>Total Net Transfers</u>	<u>\$ -</u>

CHA      No Items

CPFA      No Items

CPIC      No Items

**RESOLUTION NO. 2012-05**

**RESOLUTION OF THE BOARD OF COMMISSIONERS  
OF THE CITY OF CORONA, CALIFORNIA HOUSING  
AUTHORITY ADOPTING SAID AUTHORITY'S BUDGET  
FOR FISCAL YEAR 2012-13 AND REVISED BUDGET  
ITEMS**

**WHEREAS**, the Executive Director has prepared the City of Corona Housing Authority's budget for the fiscal year ending June 30, 2013; and

**WHEREAS**, the City of Corona Housing Authority has conferred with the Executive Director and appropriate staff in public meetings, and has deliberated and considered the proposed budget; and

**WHEREAS**, pursuant to California Law (Health and Safety Code Section 34240, *et seq.* "Housing Authority Law"), the City Council has adopted and the City of Corona Housing Authority is responsible for implementing the affordable housing goals, policies and objectives; and

**WHEREAS**, the City of Corona Housing Authority desires to provide financial assistance for the public improvements and projects generally listed and described in the Housing Element of the General Plan.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Commissioners of the City of Corona, California, Housing Authority as follows:

**SECTION 1: Adoption of Budget.**

The City of Corona Housing Authority Proposed Annual Budget for Fiscal Year 2012-13, on file with the office of the City Clerk, is hereby adopted as the budget for the City of Corona Housing Authority, or as so directed by minute action, for July 1, 2012 through June 30, 2013. Included in the budget adoption is the approval for all identified estimated revenues, expenditure appropriations, transfers between funds, interfund charges, decision packages, vehicle/equipment replacement list, and continuing appropriations. Appropriation of budget may also occur as related to prior City of Corona Housing Authority agreements or minute actions.

**SECTION 2: Approval of Revised Budget Items.**

The Summary of Revised Budget Items, as included in Attachment A if any, for Fiscal Year 2012-13, are hereby adopted as the part of the budget for the City of Corona Housing Authority, or as so directed by minute action, for Fiscal Year 2012-13.

**SECTION 3: To Increase, Decrease, Add or Delete Appropriations and Transfers.**

Throughout the fiscal year, the City of Corona Housing Authority may, by the affirming vote of three members, as so directed by minute action, amend the budget to increase, decrease, add or delete appropriations and transfers. All approved labor related changes including, but not limited to, employee bargaining unit negotiated Memoranda of Understanding (MOU) items, Master List of Benefit items, benefit premium changes, Other Post Retirement Benefit actuarial requirements, leave calculations, and "side letter" changes will be authorized for appropriations for the said fiscal year. The City of Corona Housing Authority approval is required for significant increases or decreases in existing levels of service and/or capital projects. Funds appropriated by the City of Corona Housing Authority are authorized to be expended as necessary and proper for municipal purposes.

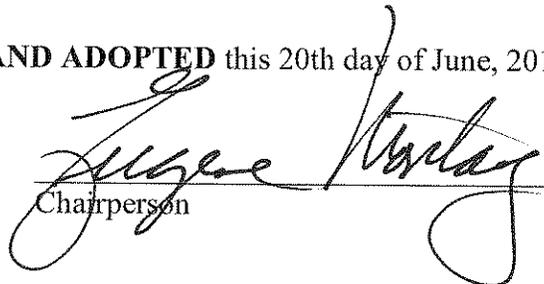
**SECTION 4: Transfer of Funds Within an Appropriation.**

At the request of a Department Director (or his/her designee), and with the concurrence of the Finance Director (or his/her designee), transfer of funds/appropriations may occur between object classifications and/or divisional sections as needed, within a departmental appropriation, occurring within the same fund. This may include, but is not limited to, isolating or combining a specific activity from an existing approved capital project and/or transfers between similar capital projects, equal to or less than ten percent (10%) of the transferring project in the current fiscal year's authorized budget. The Executive Director may transfer operational funds between departments occurring within the same fund.

**SECTION 5: Errors, Omissions and Accounting Changes.**

Upon review and approval of the Finance Director, (or his/her designee) minor accounting errors and omissions may be corrected for revenues, appropriations, transfers, interfund charges, decision packages and continuing appropriations for the said fiscal year, as well as accounting changes, including but not limited to, the consolidation and segregation of funds and activities for reporting purposes.

**PASSED, APPROVED, AND ADOPTED** this 20th day of June, 2012.

  
\_\_\_\_\_  
Chairperson

ATTEST:

  
\_\_\_\_\_  
Deputy Authority Secretary

**ATTACHMENT A**

**CERTIFICATION**

I, Lisa Mobley, Secretary of the Corona Housing Authority, do hereby certify that the foregoing Resolution was regularly passed and adopted by the City of Corona Housing Authority, at an adjourned regular meeting thereof held on the 20th day of June, 2012, by the following vote of the Authority:

**AYES:           MONTANEZ, NOLAN, SCOTT, SKIPWORTH, SPIEGEL**

**NOES:           NONE**

**ABSENT:        NONE**

**ABSTAINED:    NONE**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the City of Corona Housing Authority, this 20th day of June, 2012.

  
\_\_\_\_\_  
Authority Secretary

(SEAL)

## SUMMARY OF REVISED BUDGET ITEMS

After "proposed" document was printed - Submitted June 20, 2012  
Increase / (Decrease or Savings)

<u>City/Agency</u>		<u>Total</u>
<b><u>EXPENDITURES</u></b>		
<u>City</u>	<b><u>General Fund 110</u></b>	
	Fire Department - Operational Expense	\$ 1,773,470
	Downs Oil Agreement - Capital Project	300,000
	<b>Subtotal</b>	<u>2,073,470</u>
<u>City</u>	<b><u>Residential Refuse and Recycling Fund 260</u></b>	
	Operational Expense	91,804
	<b>Subtotal</b>	<u>91,804</u>
<u>City</u>	<b><u>Transit Services Fund 577</u></b>	
	Operational Expense	1,056,376
	<b>Subtotal</b>	<u>1,056,376</u>
	<b>Total Expenditures</b>	<u>\$ 3,221,650</u>
<b><u>REVENUES</u></b>		
<u>City</u>	<b><u>General Fund 110</u></b>	
	Remove all Fire ECB Ownership of Revenue Designation	\$ -
	<b>Subtotal</b>	<u>-</u>
<u>City</u>	<b><u>County Service Area 152 Fund 245</u></b>	
	Rate Increases	116,000
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	CPI Rate Increases	91,804
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<b><u>TRANSFERS</u></b>		
<u>City</u>	<b><u>From Fleet Operational Fund 683</u></b>	
	Reimburse for Prior Collected Motor Pool	\$ (2,416,310)
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## SUMMARY OF REVISED BUDGET ITEMS

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<u>City</u> <u>To Warehouse Services Fund 680</u>	8,165
<u>Subtotal</u>	<u>2,416,310</u>
<u>Total Net Transfers</u>	<u>\$ -</u>

CHA      No Items

CPFA      No Items

CPIC      No Items

**RESOLUTION NO. 2012-01**

**RESOLUTION OF THE CORONA UTILITY AUTHORITY  
OF THE CITY OF CORONA, CALIFORNIA, ADOPTING  
SAID AUTHORITY'S BUDGET FOR FISCAL YEAR 2012-13  
AND REVISED BUDGET ITEMS**

**WHEREAS**, the Executive Director has prepared the Corona Utility Authority's budget for the fiscal year ending June 30, 2013; and

**WHEREAS**, the Corona Utility Authority has conferred with the Executive Director and appropriate staff in public meetings, and has deliberated and considered the proposed budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Corona Utility Authority of the City of Corona, California, as follows:

**SECTION 1: Adoption of Budget.**

The Corona Utility Authority of the City of Corona Proposed Annual Budget for Fiscal Year 2012-13, on file with the office of the City Clerk, is hereby adopted as the budget for the Corona Utility Authority of the City of Corona, or as so directed by minute action, for July 1, 2012 through June 30, 2013. Included in the budget adoption is the approval for all identified estimated revenues, expenditure appropriations, transfers between funds, lease payments for the Corona Utility Authority, interfund charges, decision packages, vehicle/equipment replacement list, and continuing appropriations. Appropriation of budget may also occur as related to prior Corona Utility Authority agreements or minute actions.

**SECTION 2: Approval of Revised Budget Items.**

The Summary of Revised Budget Items, as included in Attachment A if any, for the Fiscal Year 2012-13, are hereby adopted as the part of the budget for the Corona Utility Authority of the City of Corona, or as so directed by minute action, for Fiscal Year 2012-13.

**SECTION 3: To Increase, Decrease, Add or Delete Appropriations and Transfers.**

Throughout the fiscal year, the Corona Utility Authority of the City of Corona may, by the affirming vote of three members, as so directed by minute action, amend the budget to increase, decrease, add or delete appropriations and transfers. All approved labor related changes including, but not limited to, employee bargaining unit negotiated Memoranda of Understanding (MOU) items, Master List of Benefit items, benefit premium changes, Other Post Retirement Benefit actuarial requirements, leave calculations, and "side letter" changes will be authorized for appropriations for the said fiscal year. The Corona Utility Authority approval is

required for significant increases or decreases in existing levels of service and/or capital projects. Funds appropriated by the Corona Utility Authority are authorized to be expended as necessary and proper for municipal purposes.

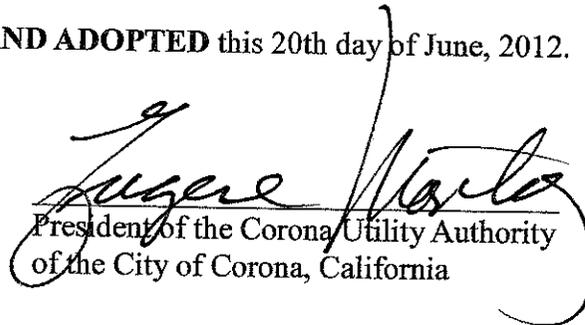
**SECTION 4: Transfer of Funds Within an Appropriation.**

At the request of a Department Director (or his/her designee), and with the concurrence of the Finance Director (or his/her designee), transfer of funds/appropriations may occur between object classifications and/or divisional sections as needed, within a departmental appropriation, occurring within the same fund. This may include, but is not limited to, isolating or combining a specific activity from an existing approved capital project and/or transfers between similar capital projects, equal to or less than ten percent (10%) of the transferring project in the current fiscal year's authorized budget. The Executive Director may transfer operational funds between departments occurring within the same fund.

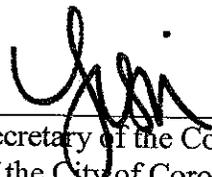
**SECTION 5: Errors, Omissions and Accounting Changes.**

Upon review and approval of the Finance Director, (or his/her designee) minor accounting errors and omissions may be corrected for revenues, appropriations, transfers, interfund charges, decision packages and continuing appropriations for the said fiscal year, as well as accounting changes, including but not limited to, the consolidation and segregation of funds and activities for reporting purposes.

**PASSED, APPROVED, AND ADOPTED** this 20th day of June, 2012.

  
President of the Corona Utility Authority  
of the City of Corona, California

**ATTEST:**

  
Secretary of the Corona Utility Authority  
of the City of Corona, California

**ATTACHMENT A**

**CERTIFICATION**

I, Lisa Mobley, Secretary of the Corona Utility Authority of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly passed and adopted by the Corona Utility Authority of the City of Corona, California, at an adjourned regular meeting thereof held on the 20th day of June, 2012, by the following vote of the Authority:

**AYES:           MONTANEZ, NOLAN, SCOTT, SKIPWORTH, SPIEGEL**

**NOES:           NONE**

**ABSENT:        NONE**

**ABSTAINED:    NONE**

**IN WITNESS THEREOF**, I have hereunto set my hand and affixed the official seal of the Corona Utility Authority of the City of Corona, California, this 20th day of June, 2012.

  
\_\_\_\_\_  
Secretary of the Corona Utility Authority  
of the City of Corona, California

(SEAL)

**SUMMARY OF REVISED BUDGET ITEMS**  
**After "proposed" document was printed - Submitted June 20, 2012**  
**Increase / (Decrease or Savings)**

<u>City/Agency</u>		<u>Total</u>
<b><u>EXPENDITURES</u></b>		
<u>City</u>	<b><u>General Fund 110</u></b>	
	Fire Department - Operational Expense	\$ 1,773,470
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	<b>Total Expenditures</b>	<u>\$ 3,221,650</u>
<b><u>REVENUES</u></b>		
<u>City</u>	<b><u>General Fund 110</u></b>	
	Remove all Fire ECB Ownership of Revenue Designation	\$ -
	<b>Subtotal</b>	<u>-</u>
<u>City</u>	<b><u>County Service Area 152 Fund 245</u></b>	
	Rate Increases	116,000
	<b>Subtotal</b>	<u>116,000</u>
<u>City</u>	<b><u>Residential Refuse and Recycling Fund 260</u></b>	
	CPI Rate Increases	91,804
	<b>Subtotal</b>	<u>91,804</u>
<u>City</u>	<b><u>Transit Services Fund 577</u></b>	
	SRTP and Transit Rate Changes	1,067,633
	<b>Subtotal</b>	<u>1,067,633</u>
	<b>Total Revenues</b>	<u>\$ 1,275,437</u>
<b><u>TRANSFERS</u></b>		
<u>City</u>	<b><u>From Fleet Operational Fund 683</u></b>	
	Reimburse for Prior Collected Motor Pool	\$ (2,416,310)
<u>City</u>	<b><u>To General Fund 110</u></b>	1,841,095
<u>City</u>	<b><u>To Gas Tax (2105 &amp; 2106) Fund 222</u></b>	12,440
<u>City</u>	<b><u>To Rideshare-Trip Reduction Fund 245</u></b>	19,250
<u>City</u>	<b><u>To County Service Area 152 Fund</u></b>	13,575
<u>City</u>	<b><u>To CFD 2002-2 LMD E 6th/Comp Fund 247</u></b>	1,690
<u>City</u>	<b><u>To CFD 97-1 Landscape Maint Fund 248</u></b>	1,630
<u>City</u>	<b><u>To CFD 2001-1 Landscape MaintFund249</u></b>	11,510

## SUMMARY OF REVISED BUDGET ITEMS

After "proposed" document was printed - Submitted June 20, 2012  
Increase / (Decrease or Savings)

<u>City/Agency</u>	<u>Total</u>
<u>City</u> <u>To CFD/LMD 2002-3 Fund 251</u>	565
<u>City</u> <u>To LMD 2003-1 Lighting Fund 252</u>	7,335
<u>City</u> <u>To Residential Refuse / Recycle Fund 260</u>	3,460
<u>City</u> <u>To LMD 84-1 Street Light District Fund 446</u>	29,140
<u>City</u> <u>To Landscape Maint District Fund 448</u>	13,735
<u>CUA</u> <u>To Recycled Water System Fund 567</u>	4,130
<u>CUA</u> <u>To Water Utility Fund 570</u>	269,110
<u>CUA</u> <u>To Water Reclamation Utility Fund 572</u>	157,145
<u>City</u> <u>To Electric Utility Fund 578</u>	22,335
<u>City</u> <u>To Warehouse Services Fund 680</u>	8,165
<b>Subtotal</b>	2,416,310
<b>Total Net Transfers</b>	\$ -

CHA      No Items

CPFA      No Items

CPIC      No Items

**RESOLUTION NO. 2012-01**

**RESOLUTION OF THE CORONA PUBLIC FINANCING  
AUTHORITY OF THE CITY OF CORONA, CALIFORNIA,  
ADOPTING SAID AUTHORITY'S BUDGET FOR FISCAL  
YEAR 2012-13 AND REVISED BUDGET ITEMS**

**WHEREAS**, the Executive Director has prepared the Corona Public Financing Authority's budget for the fiscal year ending June 30, 2013; and

**WHEREAS**, the Corona Public Financing Authority has conferred with the Executive Director and appropriate staff in public meetings, and has deliberated and considered the proposed budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Corona Public Financing Authority of the City of Corona, California, as follows:

**SECTION 1: Adoption of Budget.**

The Corona Public Financing Authority of the City of Corona Proposed Annual Budget for Fiscal Year 2012-13, on file with the office of the City Clerk, is hereby adopted as the budget for the Corona Public Financing Authority of the City of Corona, or as so directed by minute action, for July 1, 2012 through June 30, 2013. Included in the budget adoption is the approval for all identified estimated revenues, expenditure appropriations, transfers between funds, interfund charges and continuing appropriations. Appropriation of budget may also occur as related to prior Corona Public Financing Authority agreements or minute actions.

**SECTION 2: Approval of Revised Budget Items.**

The Summary of Revised Budget Items, as included in Attachment A if any, for the Fiscal Year 2012-13, are hereby adopted as the part of the budget for the Corona Public Financing Authority of the City of Corona, or as so directed by minute action, for Fiscal Year 2012-13.

**SECTION 3: To Increase, Decrease, Add or Delete Appropriations and Transfers.**

Throughout the fiscal year, the Corona Public Financing Authority of the City of Corona may, by the affirming vote of three members, as so directed by minute action, amend the budget to increase, decrease, add or delete appropriations and transfers. The Corona Public Financing Authority approval is required for significant increases or decreases in existing levels of service and/or capital projects. Funds appropriated by the Corona Public Financing Authority are authorized to be expended as necessary and proper for municipal purposes.

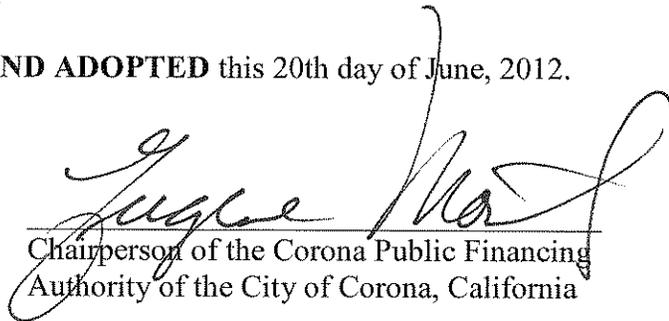
**SECTION 4: Transfer of Funds Within an Appropriation.**

At the request of a Department Director (or his/her designee), and with the concurrence of the Finance Director (or his/her designee), transfer of funds/appropriations may occur between object classifications and/or divisional sections as needed, within a departmental appropriation, occurring within the same fund. This may include, but is not limited to, isolating or combining a specific activity from an existing approved capital project and/or transfers between similar capital projects, equal to or less than ten percent (10%) of the transferring project in the current fiscal year's authorized budget.

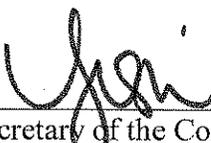
**SECTION 5: Errors, Omissions and Accounting Changes.**

Upon review and approval of the Finance Director, (or his/her designee) minor accounting errors and omissions may be corrected for revenues, appropriations, transfers, interfund charges, decision packages and continuing appropriations for the said fiscal year, as well as accounting changes, including but not limited to, the consolidation and segregation of funds and activities for reporting purposes.

**PASSED, APPROVED, AND ADOPTED** this 20th day of June, 2012.

  
Chairperson of the Corona Public Financing  
Authority of the City of Corona, California

**ATTEST:**

  
Secretary of the Corona Public Financing  
Authority of the City of Corona, California

**ATTACHMENT A**

**CERTIFICATION**

I, Lisa Mobley, Secretary of the Corona Public Financing Authority of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly passed and adopted by the Corona Public Financing Authority of the City of Corona, California, at an adjourned regular meeting thereof held on the 20th day of June, 2012, by the following vote of the Authority:

**AYES: MONTANEZ, NOLAN, SCOTT, SKIPWORTH, SPIEGEL**  
**NOES: NONE**  
**ABSENT: NONE**  
**ABSTAINED: NONE**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the Corona Public Financing Authority of the City of Corona, California, this 20th day of June, 2012.

  
\_\_\_\_\_  
Secretary of the Corona Public Financing Authority  
of the City of Corona, California

(SEAL)

## SUMMARY OF REVISED BUDGET ITEMS

After "proposed" document was printed - Submitted June 20, 2012  
Increase / (Decrease or Savings)

<u>City/Agency</u>	<u>Total</u>
<b><u>EXPENDITURES</u></b>	
<u>City</u> <b><u>General Fund 110</u></b>	
Fire Department - Operational Expense	\$ 1,773,470
Downs Oil Agreement - Capital Project	300,000
<b>Subtotal</b>	<u>2,073,470</u>
<u>City</u> <b><u>Residential Refuse and Recycling Fund 260</u></b>	
Operational Expense	91,804
<b>Subtotal</b>	<u>91,804</u>
<u>City</u> <b><u>Transit Services Fund 577</u></b>	
Operational Expense	1,056,376
<b>Subtotal</b>	<u>1,056,376</u>
<b>Total Expenditures</b>	<u>\$ 3,221,650</u>
<b><u>REVENUES</u></b>	
<u>City</u> <b><u>General Fund 110</u></b>	
Remove all Fire ECB Ownership of Revenue Designation	\$ -
<b>Subtotal</b>	<u>-</u>
<u>City</u> <b><u>County Service Area 152 Fund 245</u></b>	
Rate Increases	116,000
<b>Subtotal</b>	<u>116,000</u>
<u>City</u> <b><u>Residential Refuse and Recycling Fund 260</u></b>	
CPI Rate Increases	91,804
<b>Subtotal</b>	<u>91,804</u>
<u>City</u> <b><u>Transit Services Fund 577</u></b>	
SRTP and Transit Rate Changes	1,067,633
<b>Subtotal</b>	<u>1,067,633</u>
<b>Total Revenues</b>	<u>\$ 1,275,437</u>
<b><u>TRANSFERS</u></b>	
<u>City</u> <b><u>From Fleet Operational Fund 683</u></b>	
Reimburse for Prior Collected Motor Pool	\$ (2,416,310)
<u>City</u> <b><u>To General Fund 110</u></b>	1,841,095
<u>City</u> <b><u>To Gas Tax (2105 &amp; 2106) Fund 222</u></b>	12,440
<u>City</u> <b><u>To Rideshare-Trip Reduction Fund 245</u></b>	19,250
<u>City</u> <b><u>To County Service Area 152 Fund</u></b>	13,575
<u>City</u> <b><u>To CFD 2002-2 LMD E 6th/Comp Fund 247</u></b>	1,690
<u>City</u> <b><u>To CFD 97-1 Landscape Maint Fund 248</u></b>	1,630
<u>City</u> <b><u>To CFD 2001-1 Landscape Maint Fund 249</u></b>	11,510

## SUMMARY OF REVISED BUDGET ITEMS

After "proposed" document was printed - Submitted June 20, 2012  
Increase / (Decrease or Savings)

<u>City/Agency</u>	<u>Total</u>
<u>City</u> <u>To CFD/LMD 2002-3 Fund 251</u>	565
<u>City</u> <u>To LMD 2003-1 Lighting Fund 252</u>	7,335
<u>City</u> <u>To Residential Refuse / Recycle Fund 260</u>	3,460
<u>City</u> <u>To LMD 84-1 Street Light District Fund 446</u>	29,140
<u>City</u> <u>To Landscape Maint District Fund 448</u>	13,735
<u>CUA</u> <u>To Recycled Water System Fund 567</u>	4,130
<u>CUA</u> <u>To Water Utility Fund 570</u>	269,110
<u>CUA</u> <u>To Water Reclamation Utility Fund 572</u>	157,145
<u>City</u> <u>To Electric Utility Fund 578</u>	22,335
<u>City</u> <u>To Warehouse Services Fund 680</u>	8,165
<i>Subtotal</i>	2,416,310
<i>Total Net Transfers</i>	\$ -

CHA      No Items

CPFA      No Items

CPIC      No Items

**RESOLUTION NO. 2012-01**

**RESOLUTION OF THE CORONA PUBLIC IMPROVEMENT CORPORATION OF THE CITY OF CORONA, CALIFORNIA, ADOPTING SAID CORPORATION'S BUDGET FOR FISCAL YEAR 2012-13 AND REVISED BUDGET ITEMS**

**WHEREAS**, the Secretary has prepared the Corona Public Improvement Corporation's budget for the fiscal year ending June 30, 2013; and

**WHEREAS**, the Corona Public Improvement Corporation has conferred with the Secretary and appropriate staff in public meetings, and has deliberated and considered the proposed budget.

**NOW, THEREFORE, BE IT RESOLVED** by the Corona Public Improvement Corporation of the City of Corona, California, as follows:

**SECTION 1: Adoption of Budget.**

The Corona Public Improvement Corporation of the City of Corona Proposed Annual Budget for Fiscal Year 2012-13, on file with the office of the City Clerk, is hereby adopted as the budget for the Corona Public Improvement Corporation of the City of Corona, or as so directed by minute action, for July 1, 2012 through June 30, 2013. Included in the budget adoption is the approval for all identified estimated revenues, expenditure appropriations, transfers between funds, interfund charges and continuing appropriations. Appropriation of budget may also occur as related to prior Corona Public Improvement Corporation agreements or minute actions.

**SECTION 2: Approval of Revised Budget Items.**

The Summary of Revised Budget Items, as included in Attachment A if any, for the Fiscal Year 2012-13, are hereby adopted as the part of the budget for the Corona Public Improvement Corporation of the City of Corona, or as so directed by minute action, for Fiscal Year 2012-13.

**SECTION 3: To Increase, Decrease, Add or Delete Appropriations and Transfers.**

Throughout the fiscal year, the Corona Public Improvement Corporation of the City of Corona may, by the affirming vote of three members, as so directed by minute action, amend the budget to increase, decrease, add or delete appropriations and transfers. The Corona Public Improvement Corporation approval is required for significant increases or decreases in existing levels of service and/or capital projects. Funds appropriated by the Corona Public

Improvement Corporation are authorized to be expended as necessary and proper for municipal purposes.

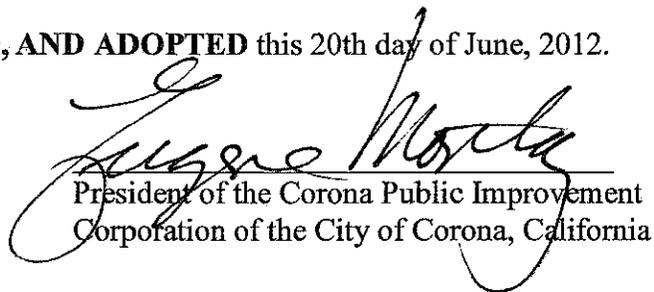
**SECTION 4: Transfer of Funds Within an Appropriation.**

At the request of a Department Director (or his/her designee), and with the concurrence of the Finance Director (or his/her designee), transfer of funds/appropriations may occur between object classifications and/or divisional sections as needed, within a departmental appropriation, occurring within the same fund. This may include, but is not limited to, isolating or combining a specific activity from an existing approved capital project and/or transfers between similar capital projects, equal to or less than ten percent (10%) of the transferring project in the current fiscal year's authorized budget.

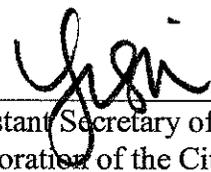
**SECTION 5: Errors, Omissions and Accounting Changes.**

Upon review and approval of the Finance Director, (or his/her designee) minor accounting errors and omissions may be corrected for revenues, appropriations, transfers, interfund charges, decision packages and continuing appropriations for the said fiscal year, as well as accounting changes, including but not limited to, the consolidation and segregation of funds and activities for reporting purposes.

**PASSED, APPROVED, AND ADOPTED** this 20th day of June, 2012.

  
\_\_\_\_\_  
President of the Corona Public Improvement  
Corporation of the City of Corona, California

**ATTEST:**

  
\_\_\_\_\_  
Assistant Secretary of the Corona Public Improvement  
Corporation of the City of Corona, California

**ATTACHMENT A**

**CERTIFICATION**

I, Lisa Mobley, Assistant Secretary of the Corona Public Improvement Corporation of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly passed and adopted by the Corona Public Improvement Corporation of the City of Corona, California, at an adjourned regular meeting thereof held on the 20th day of June, 2012, by the following vote of the Corporation:

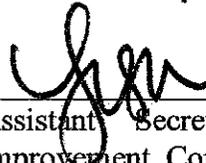
**AYES:           MONTANEZ, NOLAN, SCOTT, SKIPWORTH, SPIEGEL**

**NOES:           NONE**

**ABSENT:        NONE**

**ABSTAINED:    NONE**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the Corona Public Improvement Corporation of the City of Corona, California, this 20th day of June, 2012.



Assistant Secretary of the Corona Public Improvement Corporation of the City of Corona, California

(SEAL)

## SUMMARY OF REVISED BUDGET ITEMS

After "proposed" document was printed - Submitted June 20, 2012  
Increase / (Decrease or Savings)

<u>City/Agency</u>		<u>Total</u>
<b><u>EXPENDITURES</u></b>		
<u>City</u>	<b><u>General Fund 110</u></b>	
	Fire Department - Operational Expense	\$ 1,773,470
	Downs Oil Agreement - Capital Project	300,000
	<b>Subtotal</b>	<u>2,073,470</u>
<u>City</u>	<b><u>Residential Refuse and Recycling Fund 260</u></b>	
	Operational Expense	91,804
	<b>Subtotal</b>	<u>91,804</u>
<u>City</u>	<b><u>Transit Services Fund 577</u></b>	
	Operational Expense	1,056,376
	<b>Subtotal</b>	<u>1,056,376</u>
	<b>Total Expenditures</b>	<u>\$ 3,221,650</u>
<b><u>REVENUES</u></b>		
<u>City</u>	<b><u>General Fund 110</u></b>	
	Remove all Fire ECB Ownership of Revenue Designation	\$ -
	<b>Subtotal</b>	<u>-</u>
<u>City</u>	<b><u>County Service Area 152 Fund 245</u></b>	
	Rate Increases	116,000
	<b>Subtotal</b>	<u>116,000</u>
<u>City</u>	<b><u>Residential Refuse and Recycling Fund 260</u></b>	
	CPI Rate Increases	91,804
	<b>Subtotal</b>	<u>91,804</u>
<u>City</u>	<b><u>Transit Services Fund 577</u></b>	
	S RTP and Transit Rate Changes	1,067,633
	<b>Subtotal</b>	<u>1,067,633</u>
	<b>Total Revenues</b>	<u>\$ 1,275,437</u>
<b><u>TRANSFERS</u></b>		
<u>City</u>	<b><u>From Fleet Operational Fund 683</u></b>	
	Reimburse for Prior Collected Motor Pool	\$ (2,416,310)
<u>City</u>	<b><u>To General Fund 110</u></b>	1,841,095
<u>City</u>	<b><u>To Gas Tax (2105 &amp; 2106) Fund 222</u></b>	12,440
<u>City</u>	<b><u>To Rideshare-Trip Reduction Fund 245</u></b>	19,250
<u>City</u>	<b><u>To County Service Area 152 Fund</u></b>	13,575
<u>City</u>	<b><u>To CFD 2002-2 LMD E 6th/Comp Fund 247</u></b>	1,690
<u>City</u>	<b><u>To CFD 97-1 Landscape Maint Fund 248</u></b>	1,630
<u>City</u>	<b><u>To CFD 2001-1 Landscape MaintFund249</u></b>	11,510

**SUMMARY OF REVISED BUDGET ITEMS**  
**After "proposed" document was printed - Submitted June 20, 2012**  
**Increase / (Decrease or Savings)**

<u>City/Agency</u>	<u>Total</u>
<u>City</u> <u>To CFD/LMD 2002-3 Fund 251</u>	565
<u>City</u> <u>To LMD 2003-1 Lighting Fund 252</u>	7,335
<u>City</u> <u>To Residential Refuse / Recycle Fund 260</u>	3,460
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<u>CUA</u> <u>To Recycled Water System Fund 567</u>	4,130
<u>CUA</u> <u>To Water Utility Fund 570</u>	269,110
<u>CUA</u> <u>To Water Reclamation Utility Fund 572</u>	157,145
<u>City</u> <u>To Electric Utility Fund 578</u>	22,335
<u>City</u> <u>To Warehouse Services Fund 680</u>	8,165
<b>Subtotal</b>	<b>2,416,310</b>
<b>Total Net Transfers</b>	<b>\$ -</b>

CHA     No Items

CPFA    No Items

CPIC    No Items

**RESOLUTION NO. 2012- 065**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CORONA, CALIFORNIA APPROVING A  
COMPREHENSIVE SALARY TABLE**

**WHEREAS**, pursuant to Corona Municipal Code (“CMC”) Sections 2.40.040 (D) and 2.40.060 (B)(1), the City Manger is responsible for the preparation, installation, revision and maintenance of a position classification plan covering all positions in the competitive service; and

**WHEREAS**, pursuant to Corona Municipal Code (“CMC”) Section 2.40.060 (B)(2), the City Manger is responsible for the preparation, revision and administration of a plan of compensation directly correlated with the position classification plan, providing a rate or range of pay for each classification; and

**WHEREAS**, pursuant to Corona Municipal Code (“CMC”) Section 2.04.060 (F), the City Manger must prepare and submit to the City Council for approval and annual budget and salary plan; and

**WHEREAS**, while such salary plan has been and will continue to be part of the City’s annual budgetary documents, for even greater transparency the City Council intends with this Resolution to establish a Comprehensive Salary Table, with the lower (Range A) and upper (Range E) limits of compensation for each position in the competitive service; and

**WHEREAS**, the City Manager shall use this Comprehensive Salary Table when preparing the position classification plan, plan of compensation and annual salary plan; and

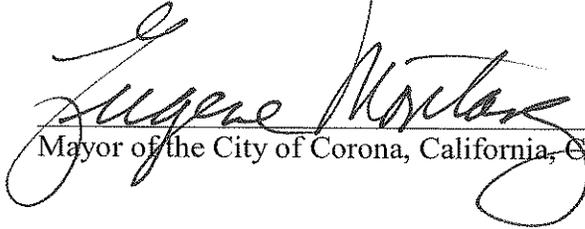
**WHEREAS**, for even greater transparency and comprehensiveness, also included are the City Manager, department heads, Assistant City Managers, senior executive staff reporting directly to the City Manager, and elected officials.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Corona, California as follows:

**SECTION 1:** The City Council hereby adopts the Comprehensive Salary Table attached hereto as Exhibit "A" and incorporated herein by this reference.

**SECTION 2:** This Resolution shall take effect immediately upon its adoption.

**PASSED, APPROVED AND ADOPTED** this 20th day of June, 2012.

  
\_\_\_\_\_  
Mayor of the City of Corona, California, California

ATTEST:

  
\_\_\_\_\_  
Chief Deputy City Clerk of the City of Corona, California

**EXHIBIT "A"**  
**COMPREHENSIVE SALARY TABLE (6-20-12)**

[SEE 6 PAGES ATTACHED]

**CERTIFICATION**

I, Lisa Mobley, Chief Deputy City Clerk of the City of Corona, California, do hereby certify that foregoing Resolution was regularly passed and adopted at a regular meeting of the City Council of the City of Corona, California, duly held the 20th day of June, 2012, by the following vote:

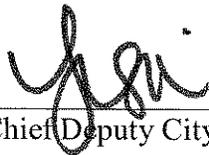
**AYES:           MONTANEZ, NOLAN, SCOTT, SKIPWORTH, SPIEGEL**

**NOES:           NONE**

**ABSENT:        NONE**

**ABSTAINED:    NONE**

**IN WITNESS WHEREOF**, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 20th day of June, 2012.



\_\_\_\_\_  
Chief Deputy City Clerk of the City of Corona, California

(SEAL)

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## Comprehensive Salary Table (6-20-12)

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*Monthly salaries shown are based on current Memorandum of Understanding agreements,  
Compensation and Benefits Resolutions, or as noted*

	<b><u>Monthly Salaries \$</u></b>
City Councilmembers	\$800 /CMC Sction 2.08.120
City Treasurer	\$200 /Resolution 84-93
City Manager	\$19,188 /Employment Agmnt
Accountant	3,968 - 4,844
Accounting / Grant Specialist	3,775 - 4,608
Accounting Specialist	3,591 - 4,384
Accounting Technician I / II	2,676 - 3,266
Administrative Assistant	3,250 - 3,968
Administrative Services Director	11,595 - 14,155
Airport Manager	4,608 - 5,626
Animal Control Manager	5,194 - 6,341
Animal Control Officer I	2,956 - 3,609
Animal Control Officer II	3,416 - 4,171
Animal Control Supervisor	4,255 - 5,194
Assistant City Manager	14,225 - 17,366
Assistant Finance Director	8,857 - 10,813
Assistant General Manager, Department of Water & Power	10,286 - 12,558
Assistant Planner	4,725 - 5,768
Assistant Public Works Director / City Engineer	10,286 - 12,558
Assistant Public Works Director / Operations	10,286 - 12,558
Assistant to the Finance Director	3,663 - 4,472
Assistant to the Parks and Community Services Director	3,663 - 4,472
Assistant to the Police Chief	3,663 - 4,472
Associate Engineer	5,710 - 6,971
Associate Traffic Engineer	5,710 - 6,971
Associate Utility Engineer	5,710 - 6,971
Battalion Chief	8,901 - 10,867
Building / Facility Maintenance Supervisor	5,325 - 6,501
Building Inspector II	3,968 - 4,844
Building Maintenance Technician	3,266 - 3,988
Building Official / Building Inspector Manager	6,834 - 8,342
Business Supervisor	5,542 - 6,766
Buyer	3,591 - 4,384
Captain	10,083 - 12,310
Chief Deputy City Clerk	5,325 - 6,501
Chief Reclamations Operator	6,766 - 8,260
Chief Water Operator	6,766 - 8,260
Circulation Supervisor	4,362 - 5,325
City Clerk Services Technician	3,591 - 4,384

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## Comprehensive Salary Table (6-20-12)

---

*Monthly salaries shown are based on current Memorandum of Understanding agreements,  
Compensation and Benefits Resolutions, or as noted.*

	<b>Monthly Salaries \$</b>
City Traffic Engineer	6,732 - 8,219
Code Enforcement Manager	5,143 - 6,278
Code Enforcement Officer II	3,968 - 4,844
Collections Specialist	3,416 - 4,171
Community Development Director	11,595 - 14,155
Community Services Officer I / II	2,956 - 3,609
Compliance Coordinator	4,966 - 6,063
Crime Analyst	4,725 - 5,768
Custodian	2,304 - 2,812
Customer Service Manager	8,096 - 9,884
Customer Service Representative I / II	2,812 - 3,433
Customer Service Supervisor	5,066 - 6,185
Department of Water & Power Administrative Secretary	3,591 - 4,384
Deputy Building Official / Plan Check Manager	6,834 - 8,342
Deputy Fire Chief	11,030 - 13,466
Deputy Human Resources Director	8,857 - 10,813
Detective	5,570 - 6,800
Development and Support Manager	6,834 - 8,342
District Engineer	8,682 - 10,599
Dryer Facility Operator	3,591 - 4,384
DWP Customer Service Supervisor	6,309 - 7,703
DWP General Manager	12,875 - 15,717
DWP Technician I / II	3,591 - 4,384
Emergency Services Coordinator	5,682 - 6,937
Emergency Services Manager	9,356 - 11,422
Engineering Technician	3,775 - 4,608
Environmental Compliance Coordinator	4,966 - 6,063
Executive Assistant	3,948 - 4,820
Facilities Locator Technician	4,255 - 5,194
Field Customer Service Representative	3,108 - 3,794
Finance / CDBG Manager	7,475 - 9,126
Finance and Administration Manager	8,096 - 9,884
Finance Director	11,595 - 14,155
Finance Manager	7,703 - 9,403
Fire Apparatus Mechanic II	3,832 - 4,678
Fire Captain	6,971 - 8,511
Fire Chief	13,737 - 16,770
Fire Engineer	5,515 - 6,732
Fire Inspector II	5,168 - 6,309
Fire Marshal	6,309 - 7,703

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## Comprehensive Salary Table (6-20-12)

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*Monthly salaries shown are based on current Memorandum of Understanding agreements,  
Compensation and Benefits Resolutions, or as noted*

	<b><u>Monthly Salaries \$</u></b>
Firefighter	4,868 - 5,943
Fleet Administrator	4,276 - 5,220
Fleet Services Supervisor	5,598 - 6,834
Fleet Services Technician	3,832 - 4,678
Fleet Services Worker	2,676 - 3,266
Fleet Services Writer	3,775 - 4,608
Forensic Technician	4,109 - 5,016
Geographic Information Systems, or GIS, Administrator	5,325 - 6,501
Graffiti Worker	2,676 - 3,266
Housing / Leasing Manager	7,475 - 9,126
Human Resources Analyst	4,820 - 5,884
Human Resources Manager	6,937 - 8,468
Information Technology Director	11,595 - 14,155
Information Technology Specialist	4,068 - 4,966
Infrastructure Manager	8,096 - 9,884
Inventory Control Specialist	2,812 - 3,433
Landscape Contract Manager	5,168 - 6,309
Lead Building Maintenance Technician	4,171 - 5,092
Lead Fleet Services Technician	4,171 - 5,092
Lead Inventory Control Technician	2,956 - 3,609
Lead SCADA Maintenance Technician	5,884 - 7,183
Lead Water Maintenance Technician	5,352 - 6,534
Librarian	3,968 - 4,844
Library Assistant	2,798 - 3,416
Library Director	11,595 - 14,155
Library Division Manager	6,834 - 8,342
Library Specialist	3,001 - 3,663
Library Supervisor	5,066 - 6,185
Lieutenant	8,596 - 10,494
Mail Distribution Clerk	2,085 - 2,545
Management Analyst	4,772 - 5,826
Management Services Supervisor	5,325 - 6,501
Network Analyst	4,820 - 5,884
Office Assistant	2,350 - 2,869
Office Manager	3,948 - 4,820
Operations Manager	8,096 - 9,884
Park Maintenance Supervisor	4,941 - 6,033
Parks and Community Services Director	11,595 - 14,155
Parks and Community Services Manager	8,096 - 9,884

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## Comprehensive Salary Table (6-20-12)

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*Monthly salaries shown are based on current Memorandum of Understanding agreements,  
Compensation and Benefits Resolutions, or as noted*

	<b>Monthly Salaries \$</b>
Parks Landscape Contract Inspector	3,870 - 4,725
Payment Processing Clerk	2,350 - 2,869
Payroll Technician	2,956 - 3,609
Planning Manager	8,682 - 10,599
Planning Technician	3,775 - 4,608
Police Chief	12,875 - 15,717
Police Officer I / II	5,194 - 6,341
Police Officer III	5,460 - 6,665
Police Records Supervisor	4,892 - 5,973
Police Records Technician I / II	2,812 - 3,433
Principal Accountant	5,220 - 6,373
Principal Civil Engineer	7,858 - 9,593
Programmer Analyst	4,820 - 5,884
Property Administrator	2,956 - 3,609
Property and Contract Administrator	4,406 - 5,379
Public Safety Dispatch Supervisor	4,892 - 5,973
Public Safety Dispatcher I / II	3,775 - 4,608
Public Works Director	12,875 - 15,717
Public Works Inspection Superintendent	6,766 - 8,260
Public Works Inspection Supervisor	5,768 - 7,041
Public Works Inspection Technician	4,171 - 5,092
Public Works Inspector II	4,255 - 5,194
Public Works Program Supervisor	4,966 - 6,063
Public Works Project Technician	3,250 - 3,968
Purchasing Manager	6,309 - 7,703
Radio / Safety Equipment Technician	3,870 - 4,725
Recreation Coordinator	3,870 - 4,725
Recreation Supervisor	4,941 - 6,033
Regulatory Compliance Analyst	5,542 - 6,766
Regulatory Compliance Supervisor	6,309 - 7,703
Regulatory Services Coordinator	4,362 - 5,325
Safety Division Manager	6,937 - 8,468
SCADA Maintenance Technician III	5,352 - 6,534
SCADA Supervisor	6,309 - 7,703
Senior Accountant	4,384 - 5,352
Senior Accounting Technician	3,250 - 3,968
Senior Building Permit Technician	3,591 - 4,384
Senior Buyer	3,968 - 4,844
Senior Customer Service Representative	3,266 - 3,988
Senior Departmental Accounting / Budget Technician	3,250 - 3,968

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## Comprehensive Salary Table (6-20-12)

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*Monthly salaries shown are based on current Memorandum of Understanding agreements,  
Compensation and Benefits Resolutions, or as noted*

	<b>Monthly Salaries \$</b>
Senior Engineer	6,732 - 8,219
Senior Engineer - Traffic	6,732 - 8,219
Senior Engineering Technician	4,171 - 5,092
Senior Field Customer Service Representative	3,433 - 4,192
Senior HR Analyst / ADA Employment Coordinator	5,598 - 6,834
Senior Human Resources Technician	4,319 - 5,272
Senior Information Technology Specialist	4,495 - 5,487
Senior Management Analyst	5,598 - 6,834
Senior Management Services Assistant	3,591 - 4,384
Senior Office Assistant	2,676 - 3,266
Senior Planner	6,732 - 8,219
Senior Police Records Technician	2,956 - 3,609
Senior Public Works Inspector	4,701 - 5,739
Senior Street Maintenance Worker	3,591 - 4,384
Senior Telecommunications Specialist	4,495 - 5,487
Senior Utilities Service Worker	3,591 - 4,384
Senior Utility Engineer	8,096 - 9,884
Senior Water Operator	5,352 - 6,534
Senior Water Reclamations Facility Operator	5,352 - 6,534
Senior Water Resources Analyst	4,585 - 5,598
Senior Water Resources Technician	3,591 - 4,384
Sergeant	7,041 - 8,596
Storm Water Inspector	4,585 - 5,598
Street Maintenance Crew Leader	3,968 - 4,844
Street Maintenance Supervisor	5,325 - 6,501
Street Maintenance Worker	3,108 - 3,794
Systems Analyst	5,194 - 6,341
Telecommunications Manager	6,834 - 8,342
Telecommunications Specialist	4,068 - 4,966
Traffic Maintenance Technician	3,266 - 3,988
Traffic Management Center Specialist	5,220 - 6,373
Traffic Signal Specialist	4,495 - 5,487
Traffic Signal Technician	4,171 - 5,092
Transportation Planning Manager	7,255 - 8,857
Utilities Facilities Maintenance Supervisor	6,309 - 7,703
Utilities Planner / Asset Coordinator	4,701 - 5,739
Utilities Service Worker I / II	3,416 - 4,171
Utility Construction Superintendent	6,309 - 7,703
Utility Maintenance Superintendent	6,309 - 7,703
Utility System Modeler	5,168 - 6,309

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### Comprehensive Salary Table (6-20-12)

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*Monthly salaries shown are based on current Memorandum of Understanding agreements,  
Compensation and Benefits Resolutions, or as noted*

	<b><u>Monthly Salaries \$</u></b>
Water Distribution Operator I / II	3,416 - 4,171
Water Facility Operator III	4,701 - 5,739
Water Maintenance Technician I / II	4,701 - 5,739
Water Reclamations Facility Operator III	4,701 - 5,739
Water Resources Aide	2,350 - 2,869
Water Resources Inspector	4,255 - 5,194
Water Resources Supervisor	6,309 - 7,703
Water Resources Technician I / II	3,416 - 4,171

**RESOLUTION NO. 2012-066**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
CORONA, CALIFORNIA, ADOPTING THE ANNUAL  
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2012-13  
AND SELECTING THE POPULATION AND INFLATION  
FACTOR ACCORDINGLY**

**WHEREAS**, Article XIII-B of the Constitution of the State of California places limits on the budgetary appropriations; and

**WHEREAS**, the limit on appropriations for Fiscal Year 2012-13 is calculated by adjusting the base year (1979-80) appropriations by the percentage changes in the City population growth or County population growth and California per capita personal income or the increase in non residential assessed valuation due to new construction; and

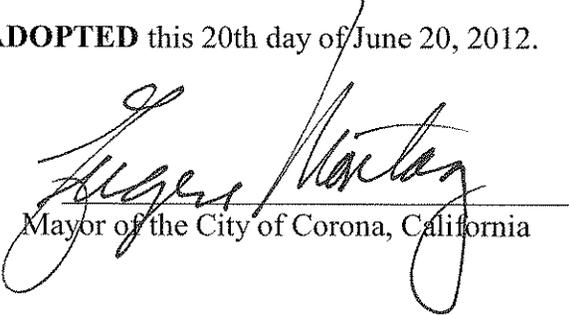
**WHEREAS**, the data necessary to calculate the increase in the non residential assessed valuation was generally not available from the County Assessor and the City may need to adjust the limit on appropriations once the data is available; and

**WHEREAS**, the City Council selects the County's population growth of 0.99% and the California per capita personal income change of 3.77% to calculate the Fiscal Year 2012-13 Appropriation Limit.

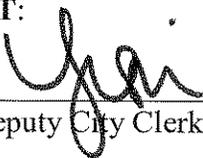
**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Corona, California that the City has conformed to the provisions of Article XIII-B of the State Constitution in determining the appropriations limit for Fiscal Year 2012-13; and

**BE IT FURTHER RESOLVED** that the City's appropriations limit totals \$80,407,582 and the City's appropriations subject to limitation are \$399,590,967. Worksheets used to determine said amounts are on file in the office of the City's Finance Department.

**PASSED, APPROVED, AND ADOPTED** this 20th day of June 20, 2012.

  
\_\_\_\_\_  
Mayor of the City of Corona, California

ATTEST:

  
\_\_\_\_\_  
Chief Deputy City Clerk of the City of Corona, California

**CERTIFICATION**

I, Lisa Mobley, Chief Deputy City Clerk of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly passed and adopted by the City Council of the City of Corona, California, at an adjourned regular meeting thereof held on the 20th day of June, 2012, by the following vote:

<b>AYES:</b>	<b>MONTANEZ, NOLAN, SCOTT, SKIPWORTH, SPIEGEL</b>
<b>NOES:</b>	<b>NONE</b>
<b>ABSENT:</b>	<b>NONE</b>
<b>ABSTAINED:</b>	<b>NONE</b>

**IN WITNESS THEREOF**, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 20th day of June, 2012.

  
\_\_\_\_\_  
Chief Deputy City Clerk of the City of Corona, California

(SEAL)



**COUNCIL ACTION:** (For City Clerk use only)

ADOPTED RESOLUTION NO. 2010-042

APPROVED  APPROVED WITH CHANGES

CONTINUED TO \_\_\_\_\_  DENIED

INTRODUCED ORDINANCE NO. \_\_\_\_\_

NO ACTION TAKEN/DID NOT PASS

RECEIVED AND FILED  RETURNED TO STAFF

REFERRED TO \_\_\_\_\_

SET FOR PUBLIC HEARING

## AGENDA REPORT REQUEST FOR CITY COUNCIL ACTION

DATE: June 2, 2010

TO: Honorable Mayor and City Council Members

FROM: Finance Department

SUBJECT: **APPROVAL OF THE FUND BALANCE POLICY FOR THE GENERAL FUND**

**RECOMMENDED ACTION:**

That the City Council:

1. Approve the Administrative Policy 300.18 "Fund Balance Policy for the General Fund".
2. Adopt Resolution No. 2010-042 approving the City of Corona General Fund Emergency Contingency commitment of fund balance for the General Fund.

**ANALYSIS:**

The Governmental Accounting Standards Board (GASB) has issued its Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The requirements of this statement are intended to improve financial reporting by providing fund balance categories and classifications that will be more easily understood. The categories are more clearly defined to make the nature and extent of the constraints placed on a government's fund balance more transparent.

Part of the City's implementation of this statement for Fiscal Year 2009-10 is the formal adoption of a fund balance policy. The policy explains the five components of fund balance and formally delegates to the Finance Director, as required by the statement, the assignment of fund balance for specific purposes for inclusion in the annual financial reports. Prior to GASB Statement No. 54, these amounts were reported by the Finance Director as unreserved and designated and did not require City Council delegation.

File No. CC - 210.

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The resolution is the City Council's formal commitment of an amount of fund balance to be set aside specifically for emergency contingencies defined as a state or federal state of emergency or declaration of a local emergency as defined in Corona Municipal Code Section 2.52.020. The amount is set at \$14,300,000 for Fiscal Year 2009-10. It should be noted that this amount and/or commitment may be changed with the adoption of a new resolution by the affirming vote of three council members.

Administrative Policy 300.18 is attached as "Exhibit A". This policy is effective beginning in Fiscal Year 2009-10 until further amended.

***COMMITTEE ACTION:***

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This item was presented to the Finance, Legislation and Economic Development Committee on April 21, 2010, resulting in their recommendation for approval.

***FISCAL IMPACT:***

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There is no fiscal impact.

***ENVIRONMENTAL ANALYSIS:***

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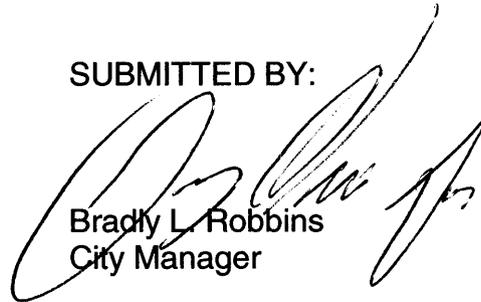
No environmental review is required because the proposed action is not a project under CEQA or is exempt.

REVIEWED BY:



Greg Irvine  
Assistant City Manager

SUBMITTED BY:



Bradly L. Robbins  
City Manager

REVIEWED BY:



Debra A. Foster  
Finance Director

PREPARED BY:



Judith A. Perry  
Assistant Finance Director



## ADMINISTRATIVE POLICY

Policy: Fund Balance Policy for the General Fund					
Responsible Department: Finance					
Section No.	Policy No.	Issue Date	Revision Date	Dept. Head Approved	City Manager Approved
300	18	CC 06/02/2010	n/a		

### **POLICY**

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the City against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Finance Director to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

### **PROCEDURES**

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Nonspendable fund balance (*inherently nonspendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual net resources*)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

## **Committed Fund Balance**

The City Council, as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council action to commit fund balance needs to occur within the fiscal reporting period; however the amount can be determined subsequently.

- **General Fund Emergency Contingency**

The City's General Fund balance committed for emergency contingencies is established at \$14,300,000. The City Council has resolved to increase this amount to two (2) months of regular general fund operating expenditures as recommended by the Government Finance Officers Association (GFOA) in any fiscal year in which recurring sources exceed recurring uses in the General Fund. As defined in the resolution establishing this commitment, the specific uses are listed as the declaration of a state or federal state of emergency or a local emergency as defined in Corona Municipal Code Section 2.52.020. The City Council may, by the affirming vote of three members, change the amount of this commitment and/or the specific uses of these monies.

- **Expenditure Control Budget Savings**

The calculation of the Expenditure Control Budget (ECB) Savings is established in the annual budget resolution adopted by City Council and the amount is recorded as committed fund balance. The same budget resolution provides for the appropriation and use of these committed amounts at the request of the individual departments with Finance Director recommendation and City Manager approval.

- **Designated Revenues**

The provisions for the appropriation and use of Designated Revenues (DSG) are established in the annual budget resolution adopted by City Council and the amount is recorded as committed fund balance. Upon receipt of the revenues and at the request of the specific department, up to \$50,000 may be appropriated for departmental use with the recommendation of the Finance Director. Amounts in excess of \$50,000 will require City Council approval, which may occur through the budget approval process or through individual City Council actions. Those Designated Revenues not appropriated at fiscal year end are reported as committed fund balance.

### **Assigned Fund Balance**

Amounts that are constrained by the City's *intent* to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the Finance Director for the purpose of reporting these amounts in the annual financial statements. A few examples of assigned fund balance follow.

- **Continuing Appropriations**

Fund balance levels must be sufficient to meet funding requirements for projects approved in prior years and which must be carried forward into the new fiscal year.

- **Debt Service**

Established to provide for future debt service obligations.

- **Budget Balancing Measures**

Funds set aside for the purpose of stabilizing the delivery of City services during periods of operational budget deficits and to mitigate the effects of major economic uncertainties resulting from unforeseen changes in revenues and/or expenditures.

### **Unassigned Fund Balance**

These are residual positive net resources of the general fund in excess of what can properly be classified in one of the other four categories.

### **Fund Balance Classification**

The accounting policies of the City consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

This policy is in place to provide a measure of protection for the City against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.

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## Investment and Debt Policies

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### INVESTMENT POLICY

The City formally adopts its Investment Policy on an annual basis. It provides guidelines for the prudent investment of the City's temporary inactive cash and outlines the policies for maximizing the efficiency of the City's cash management. The Investment Policy is in conformance with the California Government Code Sections 53600 et seq. The City Treasurer is delegated investment authority on a year-to-year basis. Within the constraints set forth in the policy, the City Treasurer has the authority to direct investment strategy and approve investment transactions for the City's investment portfolio. The criteria for selecting investments and the order of priority are safety, liquidity and yield.

The Investment Policy is approved by the City Council and adopted by resolution. The policy is available on the City's website at <http://www.discovercorona.com/City-Departments/Finance.aspx>.

### DEBT POLICY

The debt policy is adopted as a means of standardizing the issuance and management of debt. The primary objective is to establish conditions for the use of debt, to minimize the City's Debt Service requirements and cost of issuance, to retain the highest practical credit rating, to maintain full and complete financial disclosure and reporting, and to maintain financial flexibility for the City. The policies apply to all debt issued by the City and its component units. The policy is an important tool to ensure the use of the City's resources to meet its commitments, to meet the needs of the citizens of Corona and to maintain sound financial management practices.

The Debt Policy is approved by the City Council and adopted by resolution. The policy is available on the City's website at <http://www.discovercorona.com/City-Departments/Finance.aspx>.

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## BUDGET GLOSSARY

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### ACRONYMNS

<b>AB</b>	<i>Assembly Bill</i>
<b>AD</b>	<i>Assessment District</i>
<b>AV</b>	<i>Assessed Valuation</i>
<b>BID</b>	<i>Business Improvement District</i>
<b>BTA</b>	<i>Bicycle Transportation Account</i>
<b>CAL TRANS</b>	<i>California Department of Transportation</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>CIP</b>	<i>Capital Improvement Program</i>
<b>CMAQ</b>	<i>Congestion Management and Air Quality</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>DDT</b>	<i>Dwelling Development Tax</i>
<b>DEV PD</b>	<i>Developer Paid</i>
<b>ECB</b>	<i>Expenditure Control Budget</i>
<b>FEMA</b>	<i>Federal Emergency Management Agency</i>
<b>FHWA</b>	<i>Federal Highway Administration</i>
<b>GASB</b>	<i>Governmental Accounting Standards Board</i>
<b>HSIP</b>	<i>Highway Safety Improvement Program</i>
<b>HUTA</b>	<i>Highway Users Tax Account</i>
<b>IT</b>	<i>Information Technology</i>
<b>LMD</b>	<i>Landscape Maintenance District</i>
<b>LTF</b>	<i>Local Transportation Funding</i>
<b>NPDES</b>	<i>National Pollutant Discharge Elimination System</i>
<b>OPEB</b>	<i>Other Post Employment Benefits</i>
<b>PW</b>	<i>Public Works</i>
<b>RCTC</b>	<i>Riverside County Transportation Commission</i>
<b>RDA</b>	<i>Redevelopment Agency</i>
<b>SB</b>	<i>Senate Bill</i>
<b>SC</b>	<i>South Corona</i>
<b>STIP</b>	<i>State Transportation Improvement Program</i>
<b>TC</b>	<i>Temescal Canyon</i>
<b>TE</b>	<i>Transportation Enhancement</i>
<b>TIP</b>	<i>Transportation Improvement Program</i>
<b>TOT</b>	<i>Transient Occupancy Tax</i>
<b>TUMF</b>	<i>Transportation Uniform Mitigation Fees</i>
<b>WRCOG</b>	<i>Western Riverside Council of Governments</i>

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## BUDGET GLOSSARY

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**AD 89-1 (Railroad) Fund (361):** See Assessment Districts or Debt Service Funds.

**AD 90-1 (Jasmine Ridge) Fund (349):** See Assessment Districts or Debt Service Funds.

**Adult and Family Literacy Grant Fund (442):** See Grants and Reimbursements.

**Agency Funds:** Fiduciary funds which are custodial in nature and are accounted for on the accrual basis of accounting. See Fiduciary Funds.

**Airport Fund (275):** A fund to account for all airport operating revenues, expenditures and capital projects. Capital projects financed from this fund must benefit the Corona Municipal Airport.

**Appropriation:** An authorization made by the City Council or various Agency or Authority members which permits the City to incur obligations and to make expenditures of resources. Budgetary/operating fund appropriations lapse at the end of each fiscal year. Non-operating fund appropriations continue in force until fully expended or until the City has accomplished or abandoned the purpose for which the City Council, Agency or Authority granted the funds. Spending cannot exceed the level of appropriation without the City Council's, Agency's or Authority's approval.

**Aquatics Center Fund (216):** See Development Impact Fee.

**Assessed Valuation:** The value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

**Assessment Districts (AD):** Under the Municipal Improvement Act that allows a designated area to pay the debt service on bonds sold to finance capital improvements installed by the City or a developer. The property owners receiving the benefit of the improvements pay an assessment on their property tax bills.

**Asset Forfeiture Fund (250):** A fund to account for asset seizures and forfeitures resulting from police investigations and court decisions. Asset Forfeiture funds are used for law enforcement purposes.

**Audit:** Prepared by an independent certified public accountant, or CPA, the primary objective of an audit is to determine if the City's Financial Statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an

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## BUDGET GLOSSARY

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independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

**Bicycle Transportation Account Fund (445):** State funds for city and county projects that improve safety and convenience for bicycle commuters in conjunction with the California Bicycle Transportation Act.

**Bond:** A security that represents an obligation to pay a specific sum of money on a specific date in the future, typically with periodic interest payments

**Budget:** A financial plan for a specified period of time that matches planned revenues and expenditures to municipal services. The City of Corona uses a financial plan covering one fiscal year from July 1 through June 30 of each year.

**Budget Amendments:** The City Council, Agency and/or Authority members have the responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption by majority vote. The City staff has the authority to approve line item budgetary transfers between expenditure objects of the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

**Budget Message:** Included in the opening section of the budget, the Budget Message provides the City Council and the public with a general summary of the most important aspects of the budget, changes from previous fiscal years, and the views and recommendations of the City Manager.

**Budget Policies:** General and specific guidelines adopted by the City Council that govern budget preparation and administration.

**CAL-COPS Grant Fund (231):** See Grants and Reimbursements.

**California Department of Transportation (CAL TRANS):** Funds received pursuant to various transportation grants through the State of California.

**California Environmental Quality Act (CEQA):** Enacted in 1970 as a system of checks and balances for land use development and management decisions. Projects falling under the guidelines of this act require an Environmental Impact Review, or EIR, that details the scope of the proposed project and all known environmental impacts.

**Capital Improvement Program (CIP):** A plan to provide for the maintenance or replacement of existing public facilities and assets and for the construction or acquisition of new ones. The CIP document identifies capital needs on a five-year basis.

**Capital Project Funds:** Funds used to account for financial resources used in the acquisition or construction of major capital facilities other than those financed by Proprietary Funds or Trust Funds. See Fund.

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## BUDGET GLOSSARY

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**CFD 97-1 Landscape Fund (248):** See Community Facilities District.

**CFD 2000-1 (Eagle Glen II) Fund (246):** See Community Facilities District.

**CFD 2001-1 Landscape Fund (249):** See Community Facilities District.

**CFD 2002-2 LMD Fund (247):** See Community Facilities District and Landscape Maintenance District.

**CFD/LMD 2002-3 Landscape Fund (251):** See Community Facilities District and Landscape Maintenance District.

**Certificates of Participation (COP):** Obligations of a public entity based on a lease or installment sales agreement. Payments to certificate holders may originate from the General Fund (in the case of a lease) or a special fund (in case of an installment sale).

**City Facilities Fund (689):** An internal service fund used to account for repairs of City facilities.

**Civic Center Fund (232):** A fund to account for the operational and maintenance needs and rental income of the historic Civic Center.

**Cogeneration:** The process of converting methane gas produced by the sewage treatment process into a usable commodity for the generation of electricity to operate plant equipment, etc.

**Community Development Block Grant, or CDBG, Fund (431):** A fund to account for federal grants from the Housing and Urban Development Department, or HUD, and expenditures for block grant programs as approved by the City Council. Funds are awarded to community based agencies on an annual basis to carry out these activities.

**Community Facilities District (CFD):** A designated area for specific capital improvements installed by the City or a developer, or the maintenance of same. The property owners receiving the benefit of the improvements pay a special tax on their property tax bills.

**Congestion Management Air Quality (CMAQ):** Funds received under Intermodal Surface Transportation Efficiency Act, or ISTEA, that are discretionary allocated by Riverside County Transportation Committee, or RCTC.

**Contingency:** An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, federal mandates, shortfalls in revenue, and similar events.

**Corona Housing Authority Fund (291):** A fund to account for revenue and expenditures related to affordable housing projects and programs.

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## BUDGET GLOSSARY

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**Corona Mall Business Improvement District Fund (218):** Fund to account for the utilities and maintenance of parking lots, sidewalks, and landscape improvements within the boundaries of the Corona Mall.

**Corona Public Financing Authority, or CPFA:** A separate reporting and component unit which was organized under Section 6500 et seq. of the California Government Code on June 21, 1989, for the purpose of acting as a vehicle for various financing activities of the City and the Agency.

**Corona Public Improvement Corporation, or CPIC:** A separate reporting and component unit which was organized pursuant to the Nonprofit Public Benefit Corporation Law of the State of California (Title 1, Division 2, Part 2 of the California Corporation Code) on April 7, 1986, for the purpose of providing financial assistance to the City for the benefit of the public.

**Corona Revitalization Zone Fund (353):** See Special Revenue Funds.

**Corporation Yard Expansion Fund (477):** A fund to account for the bond financing of the City's Corporation Yard expansion facility project.

**Cost Allocation Plan:** The City of Corona uses the Office of Management and Budget Circular (OMB) A-87 as the guideline. This circular provides principles and standards for determining costs applicable to federal grants and contracts performed by state, local, and Indian Tribal governments. Cost Allocation Plan is also known as indirect cost overhead or administrative service charges.

**County Service Area 152 (NPDES) Fund (245):** See National Pollutant Discharge Elimination System.

**Debt Financing:** Borrowing funds as needed and pledging future revenues to make current expenditures. The City of Corona uses debt financing in accordance with the adopted debt policy and procedures.

**Debt Service:** Payments of principal and interest on bonds and other debt instruments according to a predetermined schedule.

**Debt Service Funds:** Funds used to account for the payment of, and accumulation of resources for, long-term debt principal and interest.

**Deficit:** A shortfall of resources to meet expenditures.

**Department:** A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

**Developer Paid (Dev Pd):** As a condition of development, some capital facilities are required to be constructed and dedicated to the City by a developer. Major facilities paid for by developers are listed in the CIP.

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**Development Impact Fee:** Funds created to provide for infrastructure projects through Development Impact Fees as per Ordinance 2300 and 2301, Chapter 16.23 of the Corona Municipal Code.

**Drainage Fee Fund (212):** See Development Impact Fee.

**Dwelling Development Tax Fund (289):** A fund to account for dwelling development taxes received from developers. This money is used to offset the burden resulting from new development.

**Edison Undergrounding Account (EDISON):** An account held by Southern California Edison under PUC Regulation 20A for undergrounding utilities.

**Electric Utility Fund (578):** A fund to account for the operation and maintenance of the electric utility, a self supporting activity which renders services on a user charge basis to local residents and businesses located in the City.

**Encumbrance:** Commitment of funds to purchase an item or service.

**Enterprise Funds:** Established to finance and account for the operation and maintenance of facilities and services which are predominately self-supported by user charges.

**Equipment Pool Capital Outlay Fund (632):** An internal service fund used to finance and account for the City's major equipment purchases not covered by monthly motor pool rates (internal rental rates). Effective FY 2012-13, activities combined into Fleet Operations Fund.

**Errata Items:** Budgetary items added after the proposed budget document was printed.

**Expenditure:** The outflow of funds paid, or to be paid, for an item obtained regardless of when the expense is actually paid.

**Expenditure Control Budget (ECB):** An entrepreneurial approach to the budget. Departments operate from a "base" budget that may or may not have an inflator index each year. Any savings resulting in the current year shall be carried forward as credit or savings for that department to use at a later time.

**Federal Emergency Management Agency (FEMA):** Reimbursement for costs incurred due to incidents which have been declared a disaster by the federal government.

**Federal Highways Administration - Emergency Relief (FHWA-ER):** Funds received for disaster related damage to major thoroughfares.

**Fiduciary Funds:** Also known as, trust or agency funds; held in a fiduciary capacity by a governmental unit for individuals, organizations, or other governmental units, as an agent or trustee.

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## BUDGET GLOSSARY

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**Fees for Services:** Charges paid to the City by users of a service to help support the costs of providing that service.

**Fire Apparatus/Equipment Capital Outlay Fund (633):** An internal service fund used to finance and account for the City's major fire apparatus/equipment purchases.

**Fire Facilities Fund (214):** See Development Impact Fee.

**Fire Wild Land Mitigation Fund (207):** See Development Impact Fee.

**Fiscal Year:** A 12 month period for recording financial transactions. The City has specified July 1 through June 30 as its fiscal year.

**Fleet Operations Fund (682):** A fund to account for motor pool/rental rates, fleet maintenance operations, and replacement of fleet vehicles and other equipment.

**Franchise Fee:** A fee charged for the privilege of using public rights-of-way and property within the City for public or private purposes. The City currently assesses franchise fees on cable television, gas, electric, and refuse.

**Fund:** An accounting entity that records all financial transactions for specific activities or governmental functions.

**Fund Balance:** Also known as financial position, fund balance is the difference between assets and liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses. Base on the extent to which the government is bound to honor constraints and the specific purposes for which amounts in the fund can be spent, fund balance is reported in the following classifications: nonspendable fund balance (*inherently nonspendable*), restricted fund balance (*externally enforceable limitations on use*), committed fund balance (*self-imposed limitations on use*), assigned fund balance (*limitation resulting from intended use*) and unassigned fund balance (*residual net resources*).

**Gas Tax (2105-2106-Prop 42) Fund (222):** A fund to account for receipts and expenditures of money apportioned under the Street and Highway Code sections 2105 and 2106 of the State of California for money derived from the use of certain fuels and borne by the consumer, for transportation improvements. Effective July 2010, the fund also includes revenue received from the gasoline exercise tax which replaces the amount that would have been allocated from the Proposition 42 gasoline sales tax revenues. The money is restricted to research, planning, construction, improvement, and maintenance of public streets.

**Gas Tax (2107) Fund (225):** A fund to account for receipts and expenditures of money apportioned under the Street and Highway Code Sections 2107 and 2107.5 of the State of California for money derived from the use of certain fuels and borne by the consumer, for transportation improvements. The money is restricted to research, planning, construction, improvement, and maintenance of public streets. Section 2107.5 funds must be used for engineering costs and administrative expenses related to city streets.

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**General Fund (110):** The primary operating fund of the City where all revenues that are not allocated by law or contractual agreement are accounted for. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for any legitimate governmental purpose. A limited number of capital improvements are financed from this source since its focus is to fund ongoing operations.

**General Obligation Bond:** A bond secured by the pledge of the issuer's full faith, credit, and usually, taxing power. Bonds issued through a governmental entity which have legal authority to levy a tax on real and personal property located within the governmental boundaries at any rate necessary to collect enough money each year to pay principal and interest due.

**Governmental Accounting Standards Board (GASB):** The Governmental Accounting Standards Board establishes and improves standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

**Grants and Reimbursements:** Funds received directly or indirectly from other governmental agencies for specific related activity and time period. Money awarded may be received in advance or as a reimbursement of activities.

**Highway Users Tax Account (HUTA):** State accounting for excise taxes on various transportation fuels. California motor vehicle fuel taxes include the gasoline tax, diesel fuel tax, and the use fuel tax. Allocations to cities and counties are based on the formulas outlined in the Streets and Highways code. See Gas Tax Fund.

**Home Investment Partnership Program Fund (432):** A fund to account for the Federal HOME Investment Partnership Program.

**Information Technology/Automation Capital Outlay Fund (634):** An internal service fund used to finance and account for the City's major computer automation needs, equipment and software purchases, and systems maintenance.

**Infrastructure:** The physical assets of the City, i.e., streets, water, sewer, public buildings, parks, and the support structures within a development.

**Interest Revenue:** Revenues received as interest from the investment of funds not immediately required to meet cash disbursement obligations.

**Interfund Charges:** To account for services that are incurred in different funds than where they are charged.

**Internal Service Funds:** Funds used to improve the management of resources and generally provide goods and services to departments on a cost-reimbursement basis.

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**Landscape Maintenance District, or LMD:** A 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.

**Liability Risk Retention Fund (687):** An internal service fund used to finance and account for the City's liability claims activity. Claims expense, insurance premiums, and administrative expenses are collected in this fund.

**Library Facilities Fee Fund (206):** See Development Impact Fee.

**Library Other Grants Fund (415):** See Grants and Reimbursements.

**Lighting Maintenance District 84-1 Fund (446):** Funds to account for revenues derived from annual assessments which are used to pay the costs incurred by the City for street lighting maintenance in a specific district.

**Line-Item Budget:** A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with amounts budgeted for each specific category. The City uses a program budget rather than line-item budget, although detailed line-item accounts are maintained and recorded for financial reporting and control purposes.

**LMD 84-1 Lighting Fund (446):** See Landscape Maintenance District.

**LMD 84-2 Landscape Fund (448):** See Landscape Maintenance District.

**LMD 2003-1 Lighting Fund (252):** See Landscape Maintenance District.

**Local Transportation Fund:** A fund to account for money generated by Section 99400(a) of the Public Utilities Code. This money is used to maintain and construct local streets and roads.

**Low/Moderate Housing Fund (230):** A fund to account for twenty percent State and Federally mandated set aside money of the Redevelopment Agency which can only be used for projects that benefit low and moderate income families.

**Measure A Fund (227):** A fund to account for the money generated by a Riverside County one-half percent sales tax originally approved by the voters in 1988. In 2002, the voters extended this sale tax through 2039. The money is used to maintain and construct local streets and roads.

**Municipal:** In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or village as opposed to other local governments.

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**National Pollutant Discharge Elimination System, or NPDES Fund (245):** A fund to account for money received from the County of Riverside for Service Area 152 relating to the permit program for discharges from storm drain systems.

**Ordinance:** A formal legislative enactment by the City Council. It has the full force and effect of the law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution and is typically codified in a City's municipal regulation.

**Other Post Employment Benefits (OPEB):** Benefits other than pensions, most commonly health care benefits. GASB Statement No. 45 requires agencies to account for financial obligations to pay retiree Other Post Employment Benefits.

**Park Development Fund (288):** A fund to account for park development fees paid by developers under the Quimby Act for the acquisition and construction of public parks.

**Parks and Open Space Fund (217):** See Development Impact Fee.

**Police Facilities Fund (213):** See Development Impact Fee.

**Program:** A grouping of activities organized to accomplish basic goals and objectives.

**Program Budget:** A budget that focuses upon the goals and objectives of an agency or jurisdiction rather than upon its organizational budget units or line item expenditures.

**Property Tax:** A statutory limited tax levy, which may be imposed for any purpose.

**Proprietary Funds:** Established to account for the financing of services rendered on a user-charge basis. See Enterprise Funds and Internal Service Funds.

**Proposition 1B-Local Streets and Roads Improvement, Congestion Relief, and Traffic Safety Account Funds:** Approved by voters in November 2006, provides bond funds for a variety of transportation priorities, including \$2 billion for cities and counties to fund the maintenance and improvement of local transportation facilities.

**Public Meeting Facilities Fund (215):** See Development Impact Fee.

**Public Works Capital Grants Fund (243):** See Grants and Reimbursements.

**RDA Land Disposition Fund (441):** A fund to account for transactions related to the management and maintenance of properties acquired by the former Redevelopment Agency until disposal by the Successor Agency.

**RDA Successor Agency Fund (417):** A fund to account for payments of enforceable obligations of the Successor Agency.

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**Real Property Transfer Tax:** Real property transfer tax is collected by the County Tax Collector and is based on the value of property transferred.

**Reclaimed Water System Fund (567):** A fund to account for capital improvement projects necessary to construct the reclaimed water system.

**Redevelopment Agency:** A government body dedicated to urban renewal. Redevelopment efforts often focus on reducing crime, destroying unsuitable buildings and dwellings, restoring historic features and structures, and creating new landscaping, housing, business, and transportation opportunities. Effective February 2012, all redevelopment agencies throughout the State of California were dissolved. See Successor Agency.

**Reimbursement Grants Fund (480):** See Grants and Reimbursements.

**Residential Refuse/Recycling Fund (260):** A fund to account for residential refuse billings, collections, and payments to contractors.

**Resolution:** A special or temporary order of a legislative body (e.g., City Council or appropriate Agency / Authority) that requires less formality than an ordinance.

**Revenue:** Funds that the City receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Revenue Bond:** A bond payable solely from specific revenues, tax increment revenues, or tolls, charges or rents paid by users of the facility constructed with the proceeds.

**Rideshare-Trip Reduction Fund (224):** A fund to account for allocations made by AB2766 known as the Clean Air Act. The money is used to provide means and incentives for ridesharing in order to reduce traffic and air pollution.

**Risk Management:** An organized attempt to protect an organization's assets against accidental loss in the most cost effective manner.

**Riverside County Transportation Commission, or RCTC:** The commission that allocates Riverside County's share of the money generated by the one-half percent sales tax.

**Sales Tax:** A tax on the purchase of goods and services.

**SB 821 Transportation Grant Fund (244):** Funds are state block grants awarded to local jurisdictions for bicycle and pedestrian projects in California. These funds originate from the state gasoline tax and are distributed to local jurisdictions through the regional transportation planning agencies. For Riverside County, the Riverside County Transportation Commission is responsible for distribution of these funds.

**Separations Fund (688):** Internal service fund used to account for miscellaneous costs for employees that leave the City by resignation, retirement, or termination.

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**South Corona Landscaping Fund (274):** See Development Impact Fee.

**South Corona Major Thoroughfares Fund (261):** See Development Impact Fee.

**Special Assessment:** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those parties.

**Special Assessment Bond:** Bonds issued by cities, counties, authorized political subdivisions, and local districts secured by liens on benefited properties included in a special assessment district.

**Special Charges/License and Permits:** These charges are directly charged to individuals for specific services rendered by the City. They include charges to process or issue building permits and the cost to conduct engineering and planning reviews of any building project undertaken by a licensed contractor or private property owner.

**Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

**State Airport Grant:** A state grant restricted for use on specific airport capital improvements. See Grants and Reimbursements.

**State Transportation Improvement Program (STIP):** Federal funding of transportation projects.

**Street and Traffic Signals Fund (211):** See Development Impact Fee.

**Subventions:** Revenues collected by the state, or other level of government, which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu, cigarette taxes in-lieu, and gasoline taxes.

**Successor Agency:** Based on the dissolution of redevelopment agencies throughout the State, an agency designated with the responsibility to wind down the activities of former redevelopment agencies. The City of Corona elected to be the Successor Agency for the former Corona Redevelopment Agency.

**Successor Agency Administration Fund (475):** A fund to account for the administration of the dissolution of former redevelopment activities.

**Supplemental Funding (Decision Packages):** Items that are funded outside the departmental budget targets.

**Tax Allocation Bonds:** Debt which is secured by tax increment revenue.

**Temescal Canyon Fire Facilities Fund (209):** See Development Impact Fee.

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**Temescal Canyon Police Facilities Fund (208):** See Development Impact Fee.

**Temescal Canyon Project Area Administration Fund (476):** A fund to account for administration of redevelopment related activities in the Temescal Canyon area. Fund was closed in FY 2010-11.

**Temescal Canyon Redevelopment Project Area Fund (357):** A fund to account for redevelopment related activities in the Temescal Canyon area. Fund was closed in FY 2010-11.

**Traffic Offender Fund (422):** A Special Revenue Fund to account for money received for towing related activities. Funds are designated for use by the Police Department.

**Traffic Congestion Relief Fund (242):** A Special Revenue Fund to account for money collected under Prop 42 by the State Controller's Office. The money is used to maintain and construct local streets and roads. Effective July 2010, revenues are reported in the Gas Tax Fund.

**Transfers:** To account for money that moves from one funding source to another funding source, for a specific purpose.

**Transit Services Fund (577):** A fund to account for operation of the City's transportation systems for a demand route service, (Dial-A-Ride), and a fixed route service, (Corona Cruiser), which receives grants from the Transportation Development Act, or TDA, and Urban Mass Transit Administration, or UMTA. The system contracts with outside vendors for the operation of its buses.

**Transient Occupancy Tax:** Transient Occupancy Tax is collected from the operators of hotels and motels located within the city limits of Corona. Ten percent of the total rent collected by a motel or hotel is remitted to the City.

**Transportation Enhancement, or TE:** Federal funding of transportation projects.

**Transportation Improvement Program, or TIP:** Transportation funding plan issued annually by Western Riverside Council of Governments. See Transportation Uniform Mitigation Fees, or TUMF, WRCOG Fund.

**Trust and Agency Funds:** Also known as Fiduciary Fund Types, these individual funds are used to account for assets held by the City in a trustee capacity or as an agent for private individuals, organizations, or other governmental agencies. Agency funds are custodial in nature (assets equal liabilities) and do not measure the results of operations.

**Transportation Uniform Mitigation Fees, or TUMF, RCTC Fund (478):** Funding of transportation projects where fees are collected by developers who build in Riverside County and allocated by the Riverside County Transportation Commission.

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## BUDGET GLOSSARY

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**Transportation Uniform Mitigation Fees, or TUMF, WRCOG Fund (479):** Funding of transportation projects where fees are collected by developers who build in Riverside County and allocated by the Western Riverside Council of Governments.

**US Department of Justice Grant Fund (411):** See Grants and Reimbursements.

**User Fees:** The payment of a fee for direct receipt of a service by the party benefiting from the service.

**Warehouse Services Fund (680):** An internal service fund used to finance and account for the City's centralized warehouse activity.

**Water Capacity Fund (507):** A fund to provide for the capital improvement projects necessary to expand the domestic water facilities to meet the demands of commercial, industrial and residential growth.

**Water Capital Replacement Fund (517):** A fund to provide for the capital improvement projects associated with repair, replacement, and regulatory improvements to the domestic water facilities.

**Water Reclamation Capacity Fund (440):** A fund to 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.

**Water Reclamation Capital Replacement Fund (474):** A fund to provide for the capital improvement projects associated with repair, replacement, and regulatory improvements to the sewer collection system and the water reclamation facilities.

**Water Reclamation Utility Fund (572):** A fund to account for the operation and maintenance of the water reclamation utility, a self supporting activity which renders services on a user charge basis to residents and businesses located in the City.

**Water Utility Fund (570):** A fund to account for the operation and maintenance of the water utility, a self supporting activity which renders services on a user charge basis to residents and businesses located in the City.

**Workers' Compensation Fund (683):** An internal service fund used to finance and account for the City's workers compensation activity such as claims expense, insurance premiums, and administrative expenses. Additional funds held in this fund are to buffer for the impact of the unknown, but potential, losses.