



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

Each fund is considered a separate accounting entity.



City of Corona Budget Resource Manual

Updated April 2021



TABLE OF CONTENTS

Table of Contents	1
Introduction	2
Revenues	2
Governmental Funds	3
General Funds	3
Special Revenue Funds	4
Capital Project Funds	9
Debt Service Funds	11
Proprietary Funds	12
Enterprise Funds.....	12
Internal Service Funds.....	14
Fiduciary Funds	15
Agency Funds.....	15
Private-Purpose Trust Funds.....	16
Expenses	17
Fund Balance	18
Appendix	20
Appendix A- Account Structure.....	21
Appendix B- Fund Grouping Report	22
Appendix C- Department/Division Numbers.....	25
Appendix D- Revenue Object Codes	30
Appendix E- Expenditure Object Codes	42
Appendix F- Acronyms.....	54

City of Corona's Budget

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

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

Revenues (Sources of Funding for the City)

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

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

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

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

A. GOVERNMENTAL FUNDS

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

The types of Governmental Funds are:

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

GENERAL FUNDS

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

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

SPECIAL REVENUE FUNDS

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

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

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

Special Revenue Funds:	Restricted Use/ Supported by:	Purpose:
222 Gas Tax Fund	Roads / Gasoline Taxes	Provisions in the California Streets and Highway Code allocate funding to cities for the maintenance and improvement of public streets, roads, and highways. Revenues are collected on taxes imposed on the purchase of gasoline and fuel, and allocations are administered by the State Board of Equalization (BOE)
224 Rideshare- Trip Reduction Fund	Rideshare / Allocations made by AB2766 known as the Clean Air Act	To provide the means and incentives for ridesharing to reduce traffic and air pollution
227 Measure A Fund	Roads / Sales Taxes	Additional .25% added on to the sales taxes and borne by the consumer. Use of funds are restricted to the construction, improvement, and maintenance of public streets
231 CAL COPS Grants Fund	Police / State Allocation	Funds are received in monthly increments for law enforcement needs
236 CFD 2018-1 Special Tax B, Bedford	Property Tax Roll	A Community Facilities District (CFD) is a special taxing district created to finance specific capital improvements or the continued maintenance of the improvements, in a designated area. Improvements are installed by the City or a developer.
237 CFD 2018-2 Special Tax B Sierra Bella	Property Tax Roll	Reference CFD above
238 CFD 2017-2 Valencia Fund Tax B	Property Tax Roll	Reference CFD above
246 CFD 2000-1 Eagle Glen II Fund	Property Tax Roll	Reference CFD above

Special Revenue Funds:	Restricted Use/ Supported by:	Purpose:
247 CFD 2002-2 Landscape Maintenance Fund	Property Tax Roll	Reference CFD above
248 CFD 97-1 Landscape Maintenance Fund	Property Tax Roll	Reference CFD above
249 CFD 2001-1 Landscape Fund	Property Tax Roll	Reference CFD above
250 Asset Forfeiture Fund	Police / Seizure Forfeiture	Funds for asset seizures and forfeitures resulting from police investigations and court decisions
251 CFD 2002-3 Landscape Fund	Property Tax Roll	Reference CFD above
252 LMD 2003-1 Lighting Fund	Property Tax Roll	Reference CFD above
253 CFD/LMD 2011-1 Corona N Main	Property Tax Roll	Reference CFD above
255 CFD 2016-2 Terrassa Tax B	Property Tax Roll	Reference CFD above
256 CFD 2016-3 Zone 1 Monte Olivo	Property Tax Roll	Reference CFD above
257 CFD 2016-3 Zone 2 Boardwalk	Property Tax Roll	Reference CFD above
258 CFD 2016-3 Zone 3 Dollar Self	Property Tax Roll	Reference CFD above
259 CFD 2016-3 Zone 4 515 S Promenade	Property Tax Roll	Reference CFD above
260 Residential Refuse/Recycling Fund	Refuse User Fees	Funding from refuse billings and collections. Funding pays for vendor services and impact to roadways
261 South Corona Major Thoroughfares Fund	Roads / Developer Fees	Reference DIF above
274 South Corona Landscaping Fund	Landscaping/ Developer Fees	Reference DIF above
288 Park Development (Quimby) Fund	LARS / Developer Fees	Reference DIF above
289 Dwelling Development Tax Fund	Development taxes from developers	Funds used to offset the burden resulting from new development
294 CFD 2016-3 Zone 6 Chung	Property Tax Roll	Reference CFD above

Special Revenue Funds:	Restricted Use/ Supported by:	Purpose:
296 CFD 2016-3 Zone 7 Knowleton	Property Tax Roll	Reference CFD above
297 CFD 2016-3 Zone 8 Karen Parker	Property Tax Roll	Reference CFD above
298 CFD 2016-3 Zone 9 Bill Meister	Property Tax Roll	Reference CFD above
299 CFD 2016-3 Zone 10 3976 Ibbets	Property Tax Roll	Reference CFD above
411 US Department of Justice (DOJ) Grant Fund	Police / Grants	Funding from DOJ for a specific activity and time-period. Funds awarded may be received in advance or as a reimbursement of activities
422 Traffic Offender Fund	Police / Towing Fees	Fee received for towing related activities. Funds are designated for use by the Police Department
442 Adult and Family Literacy Grant Fund	LARS / Grants	Funding directly or indirectly from other governmental agencies for specific related activity and time-period. Funds awarded may be received in advance or as a reimbursement of activities
446 LMD 84-1 Street Lights	Property Tax Roll	Lighting Maintenance District (LMD Lighting) designated area, neighborhood, or community identified to specially benefit from street lighting. Due to the special benefit, landowners in the identified area are assessed to pay the costs

Special Revenue Funds:	Restricted Use/ Supported by:	Purpose:
455 LMD 84-2 Zone 2	Property Tax Roll	Landscape Maintenance District (LMD) designated area, neighborhood, or community identified to specially benefit from certain improvements, such as parks, playgrounds, landscapes, sidewalks, lighting, trees, etc. Due to the special benefit, landowners in the identified area are assessed to pay the costs of the construction and/or ongoing maintenance of such improvements
456 LMD 84-2 Zone 4	Property Tax Roll	Reference LMD above
457 LMD 84-2 Zone 6	Property Tax Roll	Reference LMD above
458 LMD 84-2 Zone 7	Property Tax Roll	Reference LMD above
460 LMD 84-2 Zone 10	Property Tax Roll	Reference LMD above
461 LMD 84-2 Zone 14	Property Tax Roll	Reference LMD above
462 LMD 84-2 Zone 15	Property Tax Roll	Reference LMD above
463 LMD 84-2 Zone 17	Property Tax Roll	Reference LMD above
464 LMD 84-2 Zone 18	Property Tax Roll	Reference LMD above
468 LMD 84-2 Zone 19	Property Tax Roll	Reference LMD above
470 LMD 84-2 Zone 20	Property Tax Roll	Reference LMD above
471 LMD 84-2 Zone 1	Property Tax Roll	Reference LMD above
473 Eagle Glen Home Owner's Association (HOA)	Invoiced Billing to HOA	Designated area, neighborhood, or community identified to specially benefit from street lighting. Due to the special benefit, landowners in the identified area are assessed to pay the costs

CAPITAL PROJECT FUNDS

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

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

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

DEBT SERVICE FUNDS

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

Duplicate Debt Service Item (Payment in General Fund)

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

B. PROPRIETARY FUNDS

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

The City's Proprietary Funds are classified as:

- Enterprise Funds
- Internal Service Funds

ENTERPRISE FUNDS

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

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

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

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

INTERNAL SERVICE FUNDS

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

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

C. FIDUCIARY FUNDS

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

The City reports the following two types of Fiduciary Funds:

- Agency Funds
- Private-Purpose Trust Fund

AGENCY FUNDS

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

Agency Funds:			
342	CFD 86-2 (Woodlake) Fund	377	CFD 2001-2 (Cresta-Grande) Fund
358	CFD 89-1 A (Foothill Ranch) Fund	378	CFD 2002-1 (Dos Lagos) Fund
359	CFD 89-1 B (Imp of Foothill Ranch) Fund	381	CFD 2002-4 (Corona Crossings) Fund
365	AD 95-1 (Centex) Fund	382	CFD 2004-1 (Buchanan Street) Fund
366	AD 96-1, 96 A (Mountain Gate) Fund	383	CFD 2003-2 (Highlands Collection) Fund
368	AD 96-1, 97 A (Van Daele) Fund	384	CFD 2018-1 (Bedford IA1 2018 A) Fund
369	AD 96-1, 97 B Fund	386	CFD 2018-2 (Sierra Bella A) Fund
370	Ref CFD 90-1 (South Corona) Fund	387	CFD 2002-1 (Improvement Area) Fund
371	CFD 97-2 (Eagle Glen I) Fund	390	CFD 2016-2 (Terrassa Special Tax A) Fund
373	AD 96-1, 99 A (Centex) Fund	392	CFD 2017-2 (Valencia Special Tax A) Fund
374	CFD 2000-1 (Eagle Glen II) Fund		

PRIVATE-PURPOSE TRUST FUND

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

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

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

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

Expenses

(Uses of Funding for the City)

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

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

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

The three main types of expenditures are:

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

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

Fund Balance

The City is required to maintain a balanced budget. The total of budgeted expenses and transfers out shall not exceed the total of estimated revenues, transfers in and continuing appropriations, and use of any one-time funding or fund balance (including reserves).

The **Fund Balance** is a term to describe the difference between the City's assets and liabilities. The Fund Balance is intended to serve as a measure of financial resources available in a governmental fund. Fund Balances are referenced primarily when reviewing the City's Comprehensive Annual Financial Report (CAFR), but the amounts and constraints of the Fund Balances are important factors when preparing the City's budget. The City has the option to use a portion of the Fund Balance to offset revenue declines and balance the current-year budget. However, not all amounts reported as part of the Fund Balance are available to be used in a future budget.

The City's Fund Balance is divided into five classifications:

1. Nonspendable Fund Balance- Resources that by their very nature cannot be spent or not yet available for spending. Examples include, long-term receivables, interfund advances receivable, inventories and prepayments.
2. Restricted Fund Balance- Externally enforceable limitations on use. Limitations imposed by creditors, grantors, or laws and regulations of other governments.
3. Committed Fund Balance- Limitations that the City places upon itself. These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use. The City's Committed Fund Balance includes:
 - a. General Fund Emergency Contingency- The portion of the City's General Fund Balance committed for emergency contingencies established by a City Council resolution for specific uses listed as the declaration of a state or federal state of emergency or a local emergency.

- b. Designated Revenues- Committed by action of the City Council. Upon receipt of the revenues and at the request of a specific department, funds may be appropriated for departmental use.
- 4. Assigned Fund Balance- Amounts constrained by the City's intent to be used for specific purposes, but are neither restricted or committed. The City Council delegates the authority to assign amounts to be used for specific purposes to the Administrative Services Director. The City's Assigned Fund Balance includes:
 - a. Budget Balancing Measures- Reserve maintained to ensure critical City services will not be impacted by sudden economic or legislative changes that may adversely impact City revenues
 - b. Continuing Appropriations- Budget for capital projects, grants and encumbrances that roll over from a prior fiscal year until project completion
 - c. City Equipment Reserve- Reserve funding set-aside for Citywide equipment purchases
 - d. Other Capital Projects- Funding received for a capital project, but not yet assigned or committed, such as the Planned Local Drainage Fund
 - e. Other Purposes- Reserved for specific uses, such as donations
- 5. Unassigned Fund Balance- Residual positive net resources of the General Fund in excess of what can properly be classified in one of the other four categories, or negative balances in all other funds.



APPENDIX

APPENDIX A:

ACCOUNT STRUCTURE:

General Ledger (GL) Key: Fund – Department – Division - Object Code

Example: 11011400 41100

Fund= 110- General Fund

Dept= 11- Management Services

Division= 1140- City Clerk Administration

Object Code= 41100- Permanent Employees

Fund- Three-digit number at the beginning of the GL Key. Resources are allocated and accounted for in individual funds based upon the purpose for which they are to be spent and how spending activities are controlled. See Appendix “B” for a list of Funds by Fund Type.

Department- Two-digit number following the fund number in the GL Key. This number identifies which City department is generating the revenue and/or incurring the expense. See Appendix “C” for a list of Department Numbers.

Division- Four-digit number that starts with the department number. The division number identifies which division within the City department is incurring the expense. See Appendix “C” for a list of Division Numbers.

Object Code- Five-digit number at the end of the GL Key that identifies the specific type of revenue received or expenditure incurred. See Appendix “D” for a list of Revenue Object Codes and Appendix “E” for a list of Expenditure Object Codes.

City of Corona		Governmental Fund Types														Proprietary Fund Types						Fiduciary Fund Types								
Fund Grouping by Fund Type		Special Revenue Funds														Enterprise Funds						Internal Service		Agency Funds		Private Purpose Trust				
Fund Description	Gen	Gas	Measure	Trip	Asset	Residential	Special	Other Grants	Pub Fin	Hsg &	Planned	Other	Public	Low Mod Inc	Water	Water-	Electric	Fleet	Work	Libility	Whse	Info	AD &	Successor						
	Fund	Tax	A	Reductn	Forfeiture	Refuse	Develpmnt	Tx Dist	& Endowmnts	Authorty	Com Dev	Loc Drng	Grants	Facility Prj	Housing Asset	Utility	Reclama	Transit	Utility	CPFA	Airport	Oprtns	Comp	Risk	Svc	Tech	CFD	Agency		
110	GENERAL FUND	X																												
206	LIBRARY FAC/COLLECTION FEE						X																							
207	FIRE WILD LAND FACILITIES FEE						X																							
208	TC LAW ENFORCEMENT FAC FEE						X																							
209	TC FIRE FACILITIES FEE						X																							
211	STREET BRIDGE & SIGNAL DEV FEE						X																							
212	STORM DRAINAGE DEVELOPMENT FEE						X																							
213	LAW ENFORCEMENT DEV FEE						X																							
214	FIRE PROTECTION DEV FEE						X																							
215	COMMUNITY MEETING DEV FEE						X																							
216	AQUATIC CENTER DEV FEE						X																							
217	AB1600 PARK IMPROVEMT/DEV FEE						X																							
218	CORONA MALL BUSINESS IMPRV DIS							X																						
221	RMRA FUND		X																											
222	GAS TAX FUND - 2105 & 2106		X																											
224	RIDESHARE-TRIP REDUCTION FUND				X																									
227	MEASURE A FUND			X																										
231	CAL COPS GRANTS							X																						
232	CIVIC CENTER	X																												
233	OBLIGATION PAYMENT FUND																													X
234	AB1600 PARKLAND ACQUISITON FEE						X																							
236	CFD 2018-1 SPEC TAX B BEDFORD							X																						
237	CFD 2018-2 SPEC TAX B SIERRA BELLA							X																						
238	CFD 2017-2 VALENCIA SPEC TAX B							X																						
243	PUBLIC WORKS GRANTS/AGREEMENTS											X																		
245	COUNTY SERVICE AREA 152										X																			
246	CFD 2000-1 O&M DET/DEBRIS BASI							X																						
247	CFD 2002-2 LANDSCAPE MAINT							X																						
248	CFD 97-1 LANDSCAPE MAINT							X																						
249	CFD 2001-01 LANDSCAPE MAINT							X																						
250	ASSET FORFEITURE				X																									
251	CFD 2002-3 LANDSCAPE MAINT							X																						
252	LMD 2003-1 LIGHTING							X																						
253	CFD 2011-1 LANDSCAPE/LIGHTING							X																						
255	CFD 2016-2 TERRASSA SPEC TAX B							X																						
256	CFD 2016-3 ZONE 1 MONTE OLIVO							X																						
257	CFD 2016-3 ZONE 2 BOARDWALK							X																						
258	CFD 2016-3 ZONE 3 DOLLAR SELF							X																						
259	CFD 2016-3 ZONE 4 515 S PROMENADE							X																						
260	RESIDENTIAL REFUSE/RECYCLING					X																								
261	THOROUGHFARES FACILITIES FEE						X																							
274	LANDSCAPING FACILITIES FEE						X																							
275	AIRPORT																									X				
288	PARK DEVELOPMENT (QUIMBY) FEE						X																							
289	DWELLING DEVELOPMENT TAX FUND						X																							
291	LOW MOD INCOME HOUSING ASSET																													X

City of Corona		Governmental Fund Types														Proprietary Fund Types						Fiduciary Fund Types									
Fund Grouping by Fund Type		Special Revenue Funds														Enterprise Funds						Internal Service		Agency Funds	Private Purpose Trust						
Fund Description	Gen	Gas	Measure	Trip	Asset	Residential		Special	Other Grants	Pub Fin	Hsg &	Planned	Other	Public	Low Mod Inc	Water	Water-		Electric			Fleet	Work	Libility	Whse	Info	AD &	Successor			
	Fund	Tax	A	Reductn	Forfeiture	Refuse	Develpmnt	Tx Dist	& Endowmnts	Authorty	Com Dev	Loc Drng	Grants	Facility Prj	Housing Asset	Utility	Reclama	Transit	Utility	CPFA	Airport	Oprtns	Comp	Risk	Svc	Tech	CFD	Agency			
294	CFD 2016-3 ZONE 6 CHUNG							X																							
296	CFD 2016-3 ZONE 7 KNOWLETON							X																							
297	CFD 2016-3 ZONE 8 KAREN PARKER							X																							
298	CFD 2016-3 ZONE 9 BILL MEISTER							X																							
299	CFD 2016-3 ZONE 10 3976 IBBETS							X																							
342	CFD 86-2 (WOODLAKE)																											X			
353	CORONA REVITALIZATION ZONE-DS																												X		
358	CFD 89-1 A																											X			
359	CFD 89-1 IMPROVEMENT AREA																											X			
365	AD 95-1 CENTEX																											X			
366	AD 96-1, 96 A MTN GATE																											X			
368	AD 96-1, 97 A VAN DAELE																											X			
369	AD 96-1, 97 B WPH																											X			
370	REF CFD 90-1 (SO CORONA)																											X			
371	CFD 97-2 (EAGLE GLEN I)																											X			
373	AD 96-1, 99 A CENTEX																											X			
374	CFD 2000-01 (EAGLE GLEN II)																											X			
377	CFD 2001-2 (CRESTA GRANDE)																											X			
378	CFD 2002-1 (DOS LAGOS)																											X			
381	CFD 2002-4 (CORONA CROSSINGS)																											X			
382	CFD 2004-1 BUCHANAN ST																											X			
383	CFD 2003-2 (HIGHLANDS COLLECT)																											X			
384	CFD 2018-1 BEDFORD IA1 2018																											X			
386	CFD 2018-2 SPEC TAX A SIERRA BELLA																											X			
387	CFD 2002-1 IMPROVEMENT AREA																											X			
390	CFD 2016-2 TERRASSA SPEC TAX A																											X			
391	2016 LEASE REVENUE BONDS									X																					
392	CFD 2017-2 VALENCIA SPEC TAX A																											X			
411	US DOJ GRANT - POLICE								X																						
415	LIBRARY-OTHER GRANTS												X																		
417	RDA SUCCESSOR AGENCY-CP																												X		
422	TRAFFIC OFFENDER FUND								X																						
431	CDBG FUND										X																				
432	HOME INVESTMENT PRTNSP PG										X																				
440	WATER RECLAMATION CAPACITY																X														
442	ADULT & FAMILY LITERACY GRANT								X																						
445	BICYCLE TRANSPORTATION ACCOUNT												X																		
446	LMD 84-1 STREET LIGHTS								X																						
453	2012 WATER REV BONDS PROJ															X															
454	2013 WASTEWATER REV BONDS																X														
455	LMD 84-2 ZONE 2								X																						
456	LMD 84-2 ZONE 4								X																						
457	LMD 84-2 ZONE 6								X																						
458	LMD 84-2 ZONE 7								X																						
460	LMD 84-2 ZONE 10								X																						
461	LMD 84-2 ZONE 14								X																						

City of Corona		Governmental Fund Types														Proprietary Fund Types						Fiduciary Fund Types								
Fund Grouping by Fund Type		Special Revenue Funds									Debt Service	Capital Project Funds					Enterprise Funds						Internal Service					Agency Funds	Private Purpose Trust	
Gen	Gas	Measure	Trip	Asset	Residential		Special	Other Grants		Pub Fin	Hsng &	Planned	Other	Public	Low Mod Inc	Water	Water-		Electric			Fleet	Work	Libility	Whse	Info	AD &	Successor		
Fund	Tax	A	Reductn	Forfeiture	Refuse	Develpmnt	Tx Dist	& Endowmnts		Authorty	Com Dev	Loc Drng	Grants	Facility Prj	Housing Asset	Utility	Reclama	Transit	Utility	CPFA	Airport	Oprtns	Comp	Risk	Svc	Tech	CFD	Agency		
462	LMD 84-2 ZONE 15						X																							
463	LMD 84-2 ZONE 17						X																							
464	LMD 84-2 ZONE 18						X																							
468	LMD 84-2 ZONE 19						X																							
470	LMD 84-2 ZONE 20						X																							
471	LMD 84-2 ZONE 1						X																							
473	EAGLE GLEN HOA						X																							
475	SUCCESSOR AGENCY ADMIN - CP													X															X	
478	TUMF - RCTC													X																
479	TUMF - WRCOG													X																
480	REIMBURSEMENT GRANTS-ALL DPTS											X																		
507	WATER CAPACITY															X														
567	RECLAIMED WATER UTILITY															X														
570	WATER UTILITY															X														
571	WATER UTILITY GRANT/AGREEMENT															X														
572	WATER RECLAMATION UTILITY																X													
573	WATER RECLAMATION GRANT/AGRMT																X													
577	TRANSIT SERVICES																	X												
578	ELECTRIC UTILITY																		X											
579	ELECTRIC UTILITY GRANT/AGRMT																		X											
680	WAREHOUSE SERVICE																								X					
681	INFORMATION TECHNOLOGY																									X				
682	FLEET OPERATIONS																					X								
683	WORKERS COMP SELF INSURANCE																						X							
687	LIABILITY RISK RETENTION																							X						
Total numbers of funds in fund category		2	2	1	1	1	1	16	35	4	1	2	1	4	2	1	#	5	4	1	2	0	1	1	1	1	1	#	21	4

**APPENDIX C:
DEPARTMENT AND DIVISION NUMBERS**

10 City Council

1011 City Council Administration

11 Management Services

1111 City Manager's Office

1115 Communications

1116 Homeless Programs

1140 City Clerk Administration

1144 City Clerk Election

1930 Economic Development

12 City Treasurer

1200 City Treasurer

13 Debt Service

1311 Debt Service Activity

15 Human Resources

1511 Human Resources Administration

1541 Safety and Training

16 General Government

1600 General Government

1610 Municipal Utilities

1620 Damage Recovery

17 Information Technology

1711 Information Technology Administration

1712 Information Technology Projects

1713 Information Technology GIS

1714 Information Technology Contracts/Renewals

1715 Mobile Data Computer

1716 Radio/Communication

**APPENDIX C:
DEPARTMENT AND DIVISION NUMBERS**

18 Finance

1810 Finance Administration

20 Legal and Risk Management

2011 City Attorney Office

2012 Risk Management

21 Community Development

2111 Community Development Administration

2112 Land Use Planning and Zoning

2114 Code Compliance

2116 Building Inspection

2117 Plan Check

2118 Successor Agency Dissolution

2119 CDBG/HOME

2120 Corona Housing Authority (CHA)

2121 Abandoned Vehicle Abatement

2122 Property Management

30 Fire

3010 Fire Administration

3012 Fire Training and Safety

3017 Emergency Services

3020 Fire Prevention

3025 Fire Grants

3030 Fire Operations and Suppression

3031 Fire Facility Maintenance

3035 Mutual Aid Assignments

3040 Emergency Medical Services (EMS)

32 Police

3211 Police Administration

3216 Police HOPE Team

**APPENDIX C:
DEPARTMENT AND DIVISION NUMBERS**

32 Police (cont.)

- 3231 Patrol Enforcement Bureau
- 3232 Special Enforcement Bureau
- 3233 Animal Services and Enforcement
- 3234 Communications Services Unit
- 3241 Police Investigations Bureau
- 3242 Records Unit

39 Public Works

- 3911 Public Works Administration
- 3921 Traffic Engineering
- 3922 Transportation and Environmental Planning
- 3923 Demand Response Services
- 3924 Signal Operations
- 3925 Fixed Route Services
- 3931 Capital Improvement Projects
- 3934 Land Development/Permitting
- 3943 Drainage Quality Engineering
- 3951 Public Works Inspections

41 Maintenance Services

- 4111 Maintenance Services Administration
- 4112 Grants
- 4116 Building Maintenance – Homeless Programs
- 4121 Facility Maintenance
- 4125 Telecommunications
- 4131 Street Maintenance
- 4132 Drainage Maintenance
- 4133 NPDES
- 4143 HOA/Street Lighting
- 4146 Airport Administration
- 4151 Refuse Disposal
- 4161 Fleet Services

**APPENDIX C:
DEPARTMENT AND DIVISION NUMBERS**

47 Community Services

- 4742 Events and Programs
- 4743 Facilities and Project Management
- 4744 Library/Recreation Services Admin
- 4745 Library Services
- 4746 Programming and Outreach

50 Water Utility Services

- 5011 Water General Services
- 5015 Water Regulatory Compliance
- 5020 Water Operations
- 5030 Water Infrastructure Maintenance
- 5033 Water Facilities Maintenance
- 5045 Sustainability/Conservation
- 5050 Utility Billing/Customer Care

51 Water Reclamations

- 5111 Water General Services
- 5115 Water Reclamation Regulatory Compliance
- 5116 Water Reclamation Debt Service/Depreciation
- 5120 Water Reclamation Operations
- 5130 Water Reclamation Infrastructure Maintenance
- 5133 Water Reclamation Facilities Maintenance
- 5145 Sustainability/Conservation
- 5150 Utility Billing/Customer Care

52 Electric Utility

- 5211 Electric General Services
- 5215 Electric Regulatory Compliance

52 Electric Utility (cont.)

- 5220 Electric Operations
- 5233 Electric System Maintenance
- 5245 Sustainability/Conservation

**APPENDIX C:
DEPARTMENT AND DIVISION NUMBERS**

5250 Utility Billing/Customer Care

53 Reclaimed Water

5311 Reclaimed Water General Services

5315 Reclaimed Water Regulatory Compliance

5320 Reclaimed Water Operations

5330 Reclaimed Water Infrastructure Maintenance

5345 Sustainability/Conservation

5350 Utility Billing Customer Care

60 Warehouse

6011 Warehouse General Services

65 Park Maintenance/LMD

6533 Parks Maintenance/Contract Management

**APPENDIX D:
REVENUE OBJECT CODES**

- 31101 Secured Current Year Property Tax:** Real and personal property located upon the property of the same owner. The property tax is guaranteed by placing a lien on the real property. Revenue is based on 1% of assessed valuation. A property's base year value is adjusted upwards each assessment year, but cannot exceed 2% growth per year. Note: When the market value falls below the factored base year value, the property may be temporarily reassessed at the lower value, reducing the secured property tax amount. As the housing market rebounds, increases of more than 2% may occur as the value returns to the prior factored base year.
- 31102 Unsecured Current Year Property Tax:** Property for which the value of the lien is not sufficient to assure payment of the tax.
- 31103 Secured and Unsecured Prior Year:** Payment of secured and unsecured taxes due in prior years.
- 31104 HOPTR (Homeowners' Property Tax Relief) Reimbursement:** State reimbursements for taxes lost to local agencies due to the Homeowner's Exemption (property owner using said property as their principal place of residence).
- 31105 SBE Property Tax (Unitary):** Property that is assessed by the State Board of Equalization (SBE) as opposed to the County Assessor's Office. Unitary properties include items such as railroads and utilities that cross county lines.
- 31107 Penalties and Interest:** Penalties and interest from delinquent payment of property taxes.
- 31108 Non-Commercial Aircraft:** Section 5301 of the California Revenue and Taxation Code requires the annual assessment of non-commercial aircraft as of January 1 of each year. The tax is based on market value guides and the filed Aircraft Property Statement. For taxation purposes, non-commercial aircraft is assessed in the County where it is habitually situated when not in flight.
- 31109 Other Supplemental Property Tax:** Miscellaneous supplemental property tax items including pass-through payments.
- 31110 Sales and Use Tax:** Sales tax is imposed on retailers for the privilege of selling tangible personal property in California. Use tax is imposed on purchasers whenever sales tax does not apply, such as for goods purchased out of state for use in California.
- 31111 Public Service Special Assessment:** Special assessment for Public Service Area.
- 31112 Prior Year AB 1290:** Pass-through payments to other local agencies such as counties, schools, and special districts to subsidize them for their share of the increase in assessed values due to the redevelopment of the project area.
- 31113 Current Year AB 1290:** Pass-through payments to other local agencies such as counties, schools, and special districts to subsidize them for their share of the increase in assessed values due to the redevelopment of the project area.
- 31114 Transient Occupancy Tax (Bed Tax):** Tax of 10% imposed on the daily rental price of a room in a hotel when used by visitors staying in Corona for a period of 30 days or less.
- 31115 Franchise Fees:** Private companies pay franchise fees to the City of Corona in exchange for the use of the City's right-of-ways. Franchise fees are set through agreements negotiated between the City of Corona and the individual companies. Franchise agreements include gas, trash and recycling, and cable services.
- 31116 Property Transfer Tax:** Tax imposed on the transfer of real estate over \$100 in value. The County of Riverside and City of Corona each receive 55 cents per \$1,000 value.

**APPENDIX D:
REVENUE OBJECT CODES**

- 31117 Prop. 172 Sales Tax Allocation:** Approved in 1993, one-half percent of the sales tax rate to be dedicated to local public safety.
- 31119 Current Year Supplemental Property Tax:** Starting July 1983, State law requires the Assessor to reappraise property as of the date of change-in-ownership or completion of new construction. The Assessor makes a supplemental assessment which reflects the difference between the prior assessed value and the new assessment. This value is prorated based on the number of months remaining in the fiscal year, ending June 30. This assessment is in addition to the regular tax bill.
- 31120 Prior Year Supplemental Property Tax:** See Current Year Supplemental Property Tax. Supplemental Tax for ownership changes in prior years.
- 31121 Current Year SB 211:** Pass-through payments to other local agencies.
- 31122 Prepaid Assessments.** Special Assessments.
- 31123 Special Assessments**
- 31124 Current Year AB1290 Supplemental Property Tax:** Pass-through payments to other local agencies such as counties, schools, and special districts to subsidize them for their share of the increase in assessed values due to the redevelopment of the project area.
- 31125 Prior Year AB1290 Supplemental Property Tax:** Pass-through payments to other local agencies such as counties, schools, and special districts to subsidize them for their share of the increase in assessed values due to the redevelopment of the project area.
- 31127 Vehicle License Property Tax (VLF):** In FY 2004-05, cities and counties began receiving additional property tax to replace VLF revenue that was cut when the state repealed the State general fund backfill for the reduction in the VLF. Beginning in FY 2005-06, this property tax in lieu of VLF grows with the change in gross assessed valuation of taxable property in the jurisdiction from the prior year.
- 31130 PEG Fee (DSG):** Public educational and government channel (PEG). Revenues received from a video franchise holder, operating within the City of Corona, in lieu of providing a PEG channel. Funds can be only be used for public educational and government access purposes consistent with State and Federal law.
- 31131 Special Assessments-Penalties & Interest**
- 31132 Allowance for Sales Tax Agreements:** Contra revenue account to record sales tax agreement payments.
- 31201 Business License Taxes:** Taxes imposed upon businesses, trades, professions, callings and occupations to conduct business within the City limits. Taxes are established as a flat rate or a percentage of gross receipts depending on the type of business. Corona Municipal Code, Chapter 5.02.
- 31202 Building Permits**
- 31203 Plumbing Permits**
- 31204 Electrical Permits**
- 31206 Miscellaneous Building Permits**
- 31207 Heating and Air Conditioning Permits**

**APPENDIX D:
REVENUE OBJECT CODES**

- 31208** **Garage Sale Permits**
- 31209** **Miscellaneous Licenses:** Miscellaneous Licenses including bingo licenses and bicycle licenses.
- 31210** **Animal Licenses**
- 31212** **Miscellaneous Permits:** Miscellaneous permits including dance permits, oversize vehicle parking permits, fire permits, taxi permits, and entertainment permits.
- 31213** **Public Works Permits**
- 31214** **Overload Permits**
- 31218** **Occupancy Fees**
- 31219** **Encroachment Permits**
- 31220** **Preferential Parking Permits:** Payment for issuance of parking permit for preferential parking district. Corona Municipal Code, Chapter 10.22.
- 31223** **Sewer Permits**
- 31224** **Alarm Permits**
- 31225** **Alarm Permit Renewals**
- 31227** **Film Permit**
- 31235** **Industrial Discharge Permits**
- 31237** **NPDES Discharge Permits:** National Pollutant Discharge Elimination System program. Permit program for discharges from storm drain systems.
- 31238** **Development Impact Fees**
- 31240** **General Plan Maintenance Fee**
- 31241** **Water Quality Management**
- 31242** **Short Term Residential Rental Permits:** Permit for short term residential rentals such as Airbnb.com.
- 31243** **Development Impact Fees-CFD**
- 31301** **Vehicle Code Fines:** Fines collected from traffic violations (excluding red light tickets).
- 31302** **City Code Fines**
- 31303** **Library Fines:** Fines collected for overdue or damaged library materials.
- 31304** **Business License Penalties:** Penalties assessed for failure to pay business license taxes when due. Corona Municipal Code, Chapter 5.02.
- 31305** **Parking Fines**
- 31307** **Spay/Neuter Penalties**
- 31308** **Miscellaneous Fines and Penalties**
- 31309** **Prepayment Penalty**
- 31310** **Administrative Fines & Penalties:** Payment of fines and penalties assessed for violation of a City code. Corona Municipal Code, Chapter 1.08.

**APPENDIX D:
REVENUE OBJECT CODES**

- 31312 Preferential Parking Fines:** Violation of parking restrictions in preferential parking district. Corona Municipal Code, Chapter 10.22.
- 31313 Street Sweeping Parking Fines**
- 31314 Red Light Violations:** Traffic violations related specifically to red light citations.
- 31401 Interest on Investments**
- 31406 Miscellaneous Rental/Lease Income**
- 31407 Methane Recovery Royalties**
- 31408 Trap Rental**
- 31410 Telecom Site Rentals:** Lease agreements with telecommunications companies.
- 31416 El Cerrito Lease Agreement (DSG):** Revenue received from County of Riverside for agreements with telecommunications companies. Funds to be used for park maintenance/improvements at El Cerrito Park.
- 31420 Restricted Interest**
- 31421 Other Interest Income**
- 31422 GASB31 Gain/Loss on Investment**
- 31423 Gain or Loss Investment Sale**
- 31424 General Benefit Revenues**
- 31503 Motor Vehicle in Lieu (VLF):** The VLF is a tax imposed by the State on the ownership of a registered vehicle. Under California Constitution Article XI, section 15, VLF revenue must go to cities and counties. The VLF is collected by the Department of Motor Vehicles. The allocation to cities is based on population. This item was suspended effective FY 2011-12.
- 31505 POST Reimbursement:** Reimbursement from the State of California for allowable expenditures incurred for the training of peace officers in POST certified courses.
- 31506 Trip Reduction Clean Air Grant**
- 31511 Public Library Fund – State of California Grant**
- 31513 HUD/Home Program**
- 31514 DR FTA Section 5307:** Operational-Demand Route, Federal Transit Administration Section 5307.
- 31516 Booking & Processing Fees:** Reimbursement from the State of California for fees paid to the County for the booking and processing of arrestees.
- 31517 DR FTA Section 5307:** Capital - Demand Route, Federal Transit Administration Section 5307.
- 31518 STIP Reimbursement**
- 31519 SB 821 Reimbursement:** State funding for bicycle and pedestrian facility projects.
- 31525 Measure A Entitlements:** Revenue received from Riverside County Transportation Commission (RCTC). Riverside County's one-half cent sales tax collected for transportation purposes.
- 31529 RCFCDD Reimbursement:** Reimbursement from the Riverside County Flood Control District.

**APPENDIX D:
REVENUE OBJECT CODES**

- 31530 Revenue From Other Government Agency – RDA:** Revenue received from other governmental agencies for Redevelopment Agency activities. Includes grant revenues.
- 31531 Successor Agency City Administrative Loan Payment**
- 31536 DR TDA Article 4 – Operational:** Demand Route, Trans Development Act, Article 4.
- 31537 State Gas Tax - Section 2107:** Monthly allocation of gas tax funds based on population.
- 31538 State Gas Tax - Section 2107.5:** Annual allocation of gas tax funds based on population. Funds must be used for engineering costs and admin expenses related to city streets.
- 31539 State Gas Tax - Section 2106:** Monthly allocation of gas tax funds based on a fixed amount plus additional funds based on number of registered vehicles.
- 31540 Revenue From Other Government Agencies:** Revenue received from other governmental agencies for various activities. Includes grant revenues.
- 31542 Federal Grant Revenue**
- 31543 State Mandates Reimbursement**
- 31544 State Grant Revenue**
- 31546 AB 2766 Revenue**
- 31547 DR TDA Article 4 – Capital:** Demand Route, Transportation Development Act, Article 4.
- 31548 HUD Reimbursement:** Reimbursement from Housing and Urban Development.
- 31551 DR - PTMISEA – TDA:** Demand Route, Public Transportation Modernization, Improvement, and Service Enhancement Account created by Proposition 1B.
- 31552 CLSA Interlibrary Loan Reimbursement**
- 31555 Abandoned Vehicle Abatement/Waste Management:** Revenue received for the removal of abandoned vehicles. The Abandoned Vehicle (AVA) Program was established pursuant to Section 22710 of the California Vehicle Code.
- 31556 FR – PTMISEA TDA:** Fixed Route, Public Transportation Modernization, Improvement, and Service Enhancement Account created by Proposition 1B.
- 31570 State Gas Tax - Section 2105:** Monthly allocation of gas tax funds, based on population.
- 31573 State Gas Tax – Section 2103:** Gas tax funds received as part of the Prop. 42 replacement. Previously known as R & T 7360-Prop. 42 HUTA Replacement.
- 31575 STP Reimbursement:** Federal funds received from the Surface Transportation Program for transportation related projects.
- 31576 CLSA / Direct Loan Reimbursement.** Intergovernmental Revenues.
- 31581 DR State Transit Assistance – Capital**
- 31582 FR FTA Section 5307 – Operational:** Fixed Route, Federal Transit Administration, Section 5307.
- 31583 FR FTA Section 5307 – Capital:** Fixed Route, Federal Transit Administration, Section 5307.
- 31585 FR TDA Article 4 – Operational:** Fixed Route, Transportation Development Act, Article 4.
- 31586 FR TDA Article 4 – Capital:** Fixed Route, Transportation Development Act, Article 4.

**APPENDIX D:
REVENUE OBJECT CODES**

- 31587 FR State Transit Assistance – Operational**
- 31588 FR State Transit Assistance – Capital**
- 31589 FR LTF – Capital**
- 31590 State Gas Tax-Road Maintenance and Rehabilitation Account (RMRA) Section 2030**
- 31591 Gas Tax – State Loan Repayment**
- 31601 Fire Hazard Reduction/Weed Abatement**
- 31602 Maps and Publications**
- 31603 Plan Check – Building**
- 31604 Plan Check – Public Works**
- 31605 Planning Application Fee**
- 31606 Reimbursed Expense – Community Development**
- 31607 Engineering and Inspection**
- 31608 Appeal Fees**
- 31609 Other Application Fees**
- 31610 HOA/Street Lights Eagle Glen**
- 31611 Animal Shelter Fees & Charges**
- 31612 Miscellaneous Services**
- 31614 Fingerprinting**
- 31615 Special Police Services**
- 31616 Passport Processing Fees:** Revenues received for the processing of passport applications
- 31617 Landscape Inspection**
- 31620 Administrative Tow Fee**
- 31621 Photocopy Services**
- 31623 Fire Service Agreements:** Fire agreements with other local agencies.
- 31624 Special Building Inspection**
- 31625 Reimbursed Expense – Miscellaneous Plan Fees**
- 31628 Reimbursed Expense – Engineering Inspection and Miscellaneous**
- 31629 Reimbursed Expense – Fire**
- 31630 Reimbursed Expense – Police**
- 31631 Reimbursed Expense – Public Works Services**
- 31632 Reimbursed Expense – Finance**
- 31633 Water Reclamation Treatment Service Contract**
- 31635 Returned Check Fees**

**APPENDIX D:
REVENUE OBJECT CODES**

- 31637 GIS Map Fees**
- 31638 Reimbursed Expense – Building**
- 31639 Plan Check – Fire**
- 31640 Review of Fuel Modification Plan**
- 31641 Pretreatment Program Surcharge**
- 31642 Digitized Mapping Service Fees**
- 31644 Scanning Fees – Building**
- 31645 Spay/Neuter Adoption Fees:** Fees paid for the spay/neuter of animals that are adopted from the animal shelter.
- 31646 Scanning Fees – Public Works**
- 31647 Copies and Blueprinting – Public Works**
- 31648 Reimbursed Expense – Lost Books**
- 31649 Miscellaneous Taxable Sales**
- 31650 Bond Issue Fees**
- 31653 Federal Asset Forfeiture**
- 31654 State Asset Forfeiture**
- 31656 Corona Norco School Agreement – Police:** Agreements with the Corona-Norco Unified School District for school resource officers and crossing guards.
- 31658 Riverside County Signal Maintenance**
- 31659 Norco Signal Maintenance**
- 31661 Special Fire Equipment Inspection**
- 31662 Engine Company Re-inspections**
- 31663 Special Fire Permit Inspection**
- 31665 Fire Prevention Bureau Inspection**
- 31666 State Mandated Inspection**
- 31667 Fire False Alarms**
- 31669 Other Fire Services**
- 31670 Hazardous Materials Services**
- 31671 DUI - Emergency Response Expense Reimbursement**
- 31673 Shooting Range Fees**
- 31674 Fire Prevention Bureau Re-inspections**
- 31675 Underground Tank Install/Removal**
- 31676 City Clerk Legal Advertisement Revenue**

**APPENDIX D:
REVENUE OBJECT CODES**

- 31677** Police Response Parties/Curfew
- 31678** Police – False Alarms
- 31680** Brine Discharge
- 31682** Sign Removal Fees
- 31684** Reimbursed Exp – Library
- 31687** SMIP Program Fees
- 31688** Asset Forfeiture
- 31689** Reimbursed Expense – Miscellaneous
- 31692** Street Name Signs
- 31693** **EMS Subscription:** Membership fee paid by residents or businesses to receive emergency medical services provided by Fire at a pre-paid amount without incurring additional expenses.
- 31694** **EMS Direct Billed:** Reimbursement of expenses for emergency medical services provided by the Fire Department, directly billed to the resident or business.
- 31696** **Plan Check – Third Party:** Community Dev- Plan check services provided by an outside vendor.
- 31698** Police Services – Agreements
- 31701** Sale of Real Estate
- 31702** Sale of Surplus Property
- 31703** Donations – Military Banners
- 31704** Cashiers’ Over and Shorts
- 31705** Police Auction
- 31708** **Miscellaneous Reimbursements:** Various reimbursements including jury duty payments.
- 31709** **Damage Recovery:** Reimbursement collected for City property that was damaged.
- 31710** Paramedic Program
- 31711** Miscellaneous Income/Refunds
- 31713** Park Dedication Fees
- 31715** Billboard Revenues
- 31718** Water Reclamation Construction Fees
- 31720** Storm Water Drainage Fee
- 31721** Storm Water Permit Fee
- 31722** DR Bus Fares – Transportation Services
- 31723** Internal Service Charges
- 31725** DR Metrolink Transfers
- 31726** Special District Formation Reimbursement

**APPENDIX D:
REVENUE OBJECT CODES**

- 31729 Bond Admin. Reimbursements**
- 31731 Developer Agreements**
- 31733 Developer Paid Public Improvements (DSG)**
- 31734 Kiosk ID Sign Program**
- 31735 MBEAP / CDBG Program Income**
- 31736 Bus Shelter Advertising**
- 31739 DR Sale of Surplus Property – Transportation Services**
- 31741 Loan/Bond Proceeds**
- 31742 Loan Forgiveness**
- 31743 Dwelling Development Tax**
- 31744 Capacity Fees**
- 31748 DR Miscellaneous Reimbursement – Transportation Services**
- 31749 DR Miscellaneous Income – Transportation Services**
- 31750 FR Sale of Surplus Property – Transportation Services**
- 31751 FR Miscellaneous Reimbursement – Transportation Services**
- 31752 FR Miscellaneous Income – Transportation Services**
- 31753 FR Bus Fares – Transportation Services**
- 31754 FR Metrolink Transfers**
- 31755 HIP / OOR Payment:** Loan repayments for the Home Improvement Program
- 31756 HOAP / FTHB Program:** Loan repayments for the Home Ownership Assistance Program/ First Time Homebuyer Program
- 31757 Recaptured Income / Home Program**
- 31761 MWD – Local Resource Project**
- 31763 Donations – Library (DSG)**
- 31764 Donations – Police (DSG)**
- 31765 Donations – Animal Control (DSG)**
- 31768 Donations – Fire (DSG)**
- 31770 Premium on Sale of Bond**
- 31774 Reimbursed Expense – Human Resources**
- 31776 Billboard Revenue (DSG)**
- 31777 FR AB2766 Fare Subsidy**
- 31778 SB 1186 ADA Compliance (DSG):** Revenue received from business license customers upon issuance of new business license or renewal. Currently set to sunset December 31, 2018. Funds

**APPENDIX D:
REVENUE OBJECT CODES**

to be designated to fund increased certified access specialist services in that jurisdiction for the public and to facilitate compliance with construction related accessibility requirements.

- 31779 RTA Bus Passes**
- 31780 Reimbursed Expense – Public Works**
- 31781 Third Party Plan Check – Fire**
- 31782 Communication Site License Agreement Amendment**
- 31783 Program Rebates**
- 31784 Reimbursed Expense – Engineering**
- 31785 Fire Mutual Aid Reimbursement**
- 31786 Fair Share Development Agreement**
- 31787 Capacity Fees – Community Facilities District**
- 31788 AMR System Enhanced Fees**
- 31789 Code Enforcement Re-inspections**
- 31790 Nuisance Abatement Recovery**
- 31791 Utility Locating and Marking**
- 31801 Aquatics**
- 31802 Recreation Events**
- 31803 Sports Revenue – Adult**
- 31804 Sports Revenue – Youth**
- 31805 Contract Program Revenue:** Revenue received from registration fees for Parks and Community
- 31806 Adaptive Recreation**
- 31809 Court Lighting**
- 31810 Recreation Program**
- 31811 Trip Programs**
- 31817 After School Recreation Program**
- 31818 Reimbursed Expense – Recreation Services**
- 31819 Reimbursed Expense – Parks/Urban Forestry**
- 31820 Youth Sports Lighting**
- 31821 Kids Camp**
- 31822 Picnic Reservations:** Revenue received from rental of Parks picnic areas.
- 31823 Facility Rentals:** Revenue received from rental of Parks and Community Services facilities.
- 31824 Ballfield, Tournaments, Special Events**
- 31825 Concession Facility Rentals**

**APPENDIX D:
REVENUE OBJECT CODES**

- 31826 Pool Facility Rental Income (DSG):** Revenue received from the rental of pool facilities. Revenue received is designated for use by the Library and Recreation Services Department.
- 31827 Recreation Program Refund Fee**
- 31828 Donations – Miscellaneous (DSG):** Donations received for departments without a donation account. Revenue received is designated for the department which received the donation.
- 31830 Donations – Recreation Services (DSG)**
- 31831 Donations – Parks/Urban Forestry (DSG)**
- 31832 Gym-Pay and Play**
- 31833 Spot at Circle City Center**
- 31834 Senior Center Activities**
- 31835 Youth Sports Field Rentals (DSG)**
- 31840 Library Gallery Display Fee**
- 31880 Expedited Plan Check Fire**
- 31881 Fire After Hours Inspection**
- 31882 Juvenile Fire Setter**
- 31901 Water Sales Commercial**
- 31903 Fees and Permits**
- 31905 Returned Check Fee**
- 31906 Service Installation**
- 31907 Customer Contributions**
- 31908 Bad Debt Recovery**
- 31910 Miscellaneous Services**
- 31911 Penalties**
- 31913 New Service Set-Up Fee**
- 31914 New Account Set-Up Fee**
- 31915 Final Notice Fees**
- 31916 Readiness to Serve Charge**
- 31917 Bottled Water Sales**
- 31918 Heat Recovery Income**
- 31919 Pass Thru Water Charge**
- 31920 Gain on Sale of Capital Asset**
- 31921 EV Charging Station Sales**
- 31922 Joint Powers Authority-WRCRWA Portion Income/Loss**

**APPENDIX D:
REVENUE OBJECT CODES**

- 31923 Lifeline Program (Utilities)**
- 31924 Wholesale Water Sales**
- 31925 Water Supply Fee**
- 31926 Water Capital Improvements – Zone 4-6**
- 31927 Contributed Capital Assets**
- 31929 Pretreatment Grease Interceptor**
- 31931 Sewer Service Charge**
- 31941 Trash / Recycling Charge**
- 31953 Refuse Set Up Fee**
- 31955 Reimbursed Expense - DWP**
- 31971 Direct Access Electric Sales**
- 31973 Greenfield Electric Sales**
- 31974 Temporary Electric Power Sales**
- 31975 Turn On/Off Fees**
- 31977 Meter Fees**
- 32001 Rentals (Airport)**
- 32002 FBO Tie Down Fees – Fixed Base Operator Tie Down Fees (Airport)**
- 32003 Gas – Corona Air Service (Airport)**
- 32004 IT Service Agreements**
- 32005 Gas – Texaco (Airport)**
- 32006 Gas – Chevron (Airport)**
- 32007 Oil Reclamation (Airport)**
- 32009 CNG Outside Sales**
- 32010 Monthly Tie Down Fees (Airport)**
- 32011 Transient Tie Down Fees (Airport)**
- 32012 Transient Tie Down Fees / Split (Airport)**
- 32013 Reimbursement – Legal Fees/Costs**
- 32014 Reimbursement – Legal CCR/Plan Check Review**
- 32015 Fire-Residential Inspections**
- 32016 Utility Billing Services Reimbursement**
- 32080 Cannabis – Storefront Retailer**
- 32081 Cannabis – Non-Storefront Retailer/ Manufacturing/ Distribution/ Testing Laboratory**
- 32082 Cannabis – Annual Renewal**

**APPENDIX D:
REVENUE OBJECT CODES**

- 32083 Cannabis – Annual Renewal Late Fee**
- 32084 Cannabis – Request for Premises Modification**
- 32085 Cannabis – Transfer of Less than Majority Ownership**
- 32086 Cannabis – Change in Name or Form of Business Entity**
- 32087 Cannabis – Change of Premises Location**
- 32088 Cannabis – Live Scan / Background Check**
- 32089 Cannabis – Employee Identification Badge Replacement**
- 33001 Services to Other Funds**
- 33002 In Lieu Charges to Other Funds**
- 33011 Capital Improvement Project Labor Abatement**
- 33060 Other Sources**

**APPENDIX E:
EXPENDITURE OBJECT CODES**

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

- 41100 Permanent Employees** – Gross base compensation paid to all regular, full-time employees.
- 41102 Shift Differential**
- 41103 Out of Class Pay**
- 41105 Incentive Pay Program** – Incentive pay for experienced lateral police officers and public safety dispatchers based on approved Administrative Policy.
- 41110 Contractual Obligation** – Extra hours prior to reaching 40 hours worked, paid at straight time.
- 41140 Final Leave** – Payout of annual leave balance, upon separation from the City.
- 41141 – 41184 Special Compensation** – Amount/calculation based on Employee MOU.

Object	Description	Object	Description
41141	Bilingual	41163	Executive POST Pay
41142	Emergency Medical Dispatch (EMD)	41164	Canine Pay
41143	CGEA Training Officer	41165	School Resource Officer
41144	Lead Animal Control Officer	41166	Investigative Unit
41145	Lead Records Tech	41167	Traffic Corporal/Sergeant
41146	Relief Dispatch Supervisor	41168	Relief Watch Commander
41147	Grade 4 Certification Pay	41169	Special Enforcement Team
41148	Grade 5 Certification Pay	41170	Domestic Violence Team
41149	Paramedic CQI Coordinator	41171	Senior Detective
41150	HazMat Pay	41172	Commercial Enforcement
41151	Secondary Medic	41173	PACT Team
41152	Special Assignment	41174	Personnel Officer
41153	Acting Fire Engineer	41175	Captain’s Adjutant
41154	Acting Fire Captain	41176	Detective Sergeant
41155	Acting Battalion Chief	41177	Professional Standards Unit
41156	Acting Fire Marshal	41178	Personnel & Training
41157	Accident Investigation	41179	Training Officer
41158	Motor Officer	41180	Youth Diversion
41159	Intermediate POST Pay	41181	Police Support Services
41160	Advanced POST Pay	41182	Tactical Flight Officer
41161	Supervisor POST Pay	41183	Homeless Task Force
41162	Management POST Pay	41184	Flex Team Officer/Corporal

- 41200 Temporary Employees.** Gross compensation paid to part-time, temporary, or seasonal employees.
- 41300 Overtime.** Employee compensation as per agreed upon MOU.

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 41310 Overtime F.L.S.A.** Compensation paid to Fire Department employees in excess of the work period defined in the Fair Labor Standard Act.
- 41320 Compensation Time.** Special remuneration per MOU which allows for compensatory time off in lieu of overtime compensation. Applies to Police groups only.
- 41330 Constant Staffing Levels Overtime- FIRE.** Compensation paid to Fire Department employees for the City's constant staffing policy.
- 41350 Overtime – Training.** Fire overtime specifically related to training.
- 41400 Special Duty Pay.** Compensation paid at special rates as identified in the MOU such as Certificate Pay, Standby Pay, Training Compensation and premium pay for holidays and Library Sunday hours worked.
- 41410 Auto Allowance.** Agreed upon compensation paid for use of their personal car on City business.
- 41420 Fire Holiday Pay.** Special compensation for holidays per MOU, for Fire suppression employees.
- 41500 Deferred Compensation Match.** City matching payment to employee deferred compensation accounts per MOU.
- 41510 PST Deferred Compensation.** City payments to part-time, temporary, or seasonal employees' deferred compensation accounts.
- 41520 Tiered Employee Deferred Compensation.** City payments to tiered employee deferred compensation accounts per MOU.
- 41530 Tiered Retirement Health Systems (RHS) Benefit.** Quarterly benefit for tiered employees, paid based on MOU.
- 41600 Longevity.** Special compensation per MOU based on years of service.
- 41601 Marksmanship.** Quarterly payment to sworn Police employees for meeting marksmanship proficiency standards, per MOU.
- 41630 One Time MOU Payments.** One time annual payments per approved MOU.
- 41650 Employee Expense Reimbursement.** Temporary placeholder for employee reimbursements. Ultimately transfers to appropriate object code for actual expense.
- 41660 Tuition Reimbursement.** Reimbursement for tuition and books, based on employee's MOU.
- 41700 Annual Leave Buy Back.** Compensation per MOU for the purchase of annual leave hours.
- 41710 Annual Leave Over Max.** Value of hours in excess of an employee's maximum set per MOU.
- 41800 Uniform Allowance.** Compensation to cover the cost of purchasing and maintaining uniforms, set per MOU.
- 41910 PERS-Normal.** Retirement plan contributions for participation in the California Public Employees Retirement System. Normal cost per plan actuarial report.
- 41912 PERS-Unfunded.** Retirement plan contributions for participation in the California Public Employees Retirement System. Unfunded portion per plan actuarial report.
- 41913 PERS Additional UAL Funding.** Additional contributions towards the City's unfunded liability with the California Public Employees Retirement System.

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 41918 Contra Pension Expense GASB 68**
- 41919 Contra OPEB Expense GASB 75**
- 41920 Medicare**
- 41921 Retirees' Medicare—Reimbursement.** Reimbursement to retirees for Medicare insurance premiums.
- 41929 Short Term Disability (STD)**
- 41930 Long Term Disability (LTD)**
- 41931 Workers' Compensation**
- 41932 State Unemployment Insurance**
- 41940 Health Insurance.** Employee health insurance premiums paid by the City.
- 41941 Retirees' Health Insurance/OPEB.** Retirees' health insurance premiums and other post-employment benefits paid by the City.
- 41942 Retirees' Life Insurance**
- 41943 Section 125 Flex Plan.** IRC Section 125 Plan benefit expense.
- 41944 Retirees Flex Spending Plan.** IRC Section 125 Plan benefit expense for retirees.
- 41945 Opt Out Health Insurance.** The “cash out” benefit expense associated with the City’s IRC Section 125 Plan.
- 41946 Life Insurance**
- 41947 Retiree HRA.** Retiree Health Reimbursement Account - Medical reimbursement account for 1st tier retirees who opt out of health insurance.
- 41950 Medical Difference.** Medical difference paid to tiered employees per MOU.
- 41996 Vacancy Factor.** Budget placeholder to account for vacancy savings in the salary/benefit budget. No expenditures are recorded to this object.
- 41997 Budgetary Adjustments.** Budget placeholder within the Salaries-Benefits category. No expenditures are recorded to this object.
- 41998 Capital Project Abatement**
- 41999 Payroll Suspense**

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

- 42001 Appointed Official Stipend.** Account for costs associated with stipends for officials appointed to serve on committees.
- 42005 Development Reimbursements.** Account for costs associated with development related reimbursement agreements.
- 42010 Subscriptions.** Account for cost of subscriptions, periodicals and publications.
- 42011 Scan/Microfilm/Mapping Services.** Account for cost of scanning, microfilming, GIS mapping and digitize mapping services.

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 42012 Audio-Visual.** Account for cost of audio-visual related items.
- 42014 Electronic Information Resources.** Account for costs associated with electronic information.
- 42015 Inventory Variances.** Account for costs associated with variances in warehouse inventory.
- 42020 Minor Equipment and Furniture.** Account for minor equipment and furniture.
- 42025 Hose and Appliance.** Account for hoses and appliances in the Fire Department.
- 42026 Hazmat Equipment.** Account for non-capital asset hazmat equipment in the Fire Department.
- 42027 Technical Rescue Equipment.** Account for technical rescue equipment.
- 42028 SCBA Breathing Apparatus.** Account for self-contained breathing apparatus equipment.
- 42030 Building Maintenance Supplies.** Account for expense of building maintenance supplies.
- 42033 Construction Materials.** Account for expense of construction materials.
- 42034 Safety Materials / Construction.** Account for expense of safety materials related to construction.
- 42055 Computer Equipment and Software.** Account for purchases of computer equipment, hardware and software which cost less than \$25,000 per item.
- 42100 Uniform Expense.** Account for rental and purchase of City Uniforms as provided by City Policy.
- 42101 Safety Shoes-MOU Item.** Account for safety shoes for City personnel.
- 42105 Protective Clothing.** Account for protective clothing used by the Fire & Police personnel.
- 42110 EMS Supplies.** Account for expenses directly related to the EMS program.
- 42200 Advertising Expense.** Account for legal and classified advertising.
- 42220 Promotional/Public Outreach Materials.** Account for expense related to promotional activities and/or public information and education.
- 42300 Wireless Communications.** Account for costs of services contracts and agreements with wireless communication providers.
- 42305 Public Safety Radio Communication.** Account for costs relating to radio communications used for public safety purposes.
- 42310 Phones, Fax, ISDN.** Account for telephone, fax, ISDN, DSL, Data Connectors, and dedicated lines expense for all departments and funds considered “direct” charges for cost allocation plan purposes (reference also object 42330).
- 42320 Postage/Shipping.** Account for postage and shipping expense, such as UPS and Fed Ex.
- 42330 Phones, Fax, ISDN (INDIRECT).** To account for telephone, fax, and ISDN lines expense for General Fund departments considered “indirect” for cost allocation plan purposes.
- 42340 Office Supplies.** Department office supplies such as pens, pencils, paper, envelopes, etc.
- 42345 First Aid Kit Supplies.** Account for supplies purchased for departmental first aid kits.
- 42350 Program Expenditures.** Account for program or division supplies such as pre-printed forms, youth sports trophies, art supplies, disposable latex gloves, and other items that don’t fall into another object code.

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 42360** **Cleaning/Janitorial Supplies.** Janitorial supplies including chemicals, mops, brooms, etc.
- 42370** **Other Contracted Services**
- 42380** **General Benefit Citywide Expense**
- 42410** **Electric Utility.** Account for expense of maintenance and charges relating to electrical services. Location of meter will determine program to be charged.
- 42415** **Wholesale Energy.** Account for purchase of wholesale energy for Greenfield Services.
- 42420** **Natural Gas Utility.** Account for expense of maintenance and other charges relating to gas service. Location of meter will determine program to be charged.
- 42430** **Water Utility.** Account for expense of maintenance and other charges relating to water service. Location of meter will determine program to be charged.
- 42435** **Recycled Water Utility.** Maintenance and other charges relating the recycled water services.
- 42440** **Gasoline.** Account for expense of auto gasoline.
- 42441** **Unleaded Fuel.** Account for expense for unleaded fuel.
- 42442** **Diesel Fuel.** Account for expense for diesel fuel.
- 42443** **Other Fuels.** Account for expense for other fuels.
- 42450** **CNG Fuel.** Account for CNG fuel costs.
- 42460** **CNG General Expense.** Account for expense of maintenance and other charges relating to CNG fuel.
- 42500** **Rents and Leases.** Account for the rental or lease of real property.
- 42501** **CUA Leases.** Account for the rental or lease of real property, specific to the Corona Utility Authority, or CUA.
- 42600** **Motor Pool Rental.** Hourly or monthly rental charged for the use of City owned vehicles.
- 42605** **Retained Vehicle Expense.** Account for vehicles that have reached the life expectancy based on the replacement policy but have been retained for department use.
- 42610** **Direct Vehicle Expense.** Account for rental charged on use of City owned vehicles (not part of the Motor Pool/Fleet Rental Rate program) based on actual expense.
- 42620** **Collision Expense.** Account for collision repair costs on City owned vehicles and equipment. Complete replacement of vehicle should be in object 45100.
- 42630** **Parts/Labor City Vehicles.** Account for parts and labor on City owned vehicles.
- 42640** **MDC Rental Rates.** Annual expenses for costs related to mobile data computers (MDC).
- 42700** **Other Equipment Rental.** Account for rents paid on non-City owned machinery and equipment.
- 42710** **Mileage/Vehicle Expense Reimbursement.** Account for mileage, parking, and toll fees paid on non-City owned vehicles/equipment.
- 42800** **Equipment Maintenance.** Account for parts and services to repair and maintain office machines, pumps, generators, radios and other equipment, but not including motor pool equipment. Includes service contract agreements on equipment maintenance.

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 42810 Building Maintenance.** Account for parts and services to repair or maintain buildings, as well as, janitorial service contracts, etc.
- 42811 Maintenance and Operating Services.** Account for maintenance services which maintain City owned facilities and properties, such as Park and Landscape Services.
- 42813 Maintenance & Repair - Equipment & Facility.** Maintenance and repair of facilities and equip.
- 42815 SCADA Maintenance.** Account for expenses related to the SCADA program.
- 42816 Mowing/Landscape Contracts.** Account for expenses for mowing and/or landscape services.
- 42818 Emergency Vehicle Communication Equipment.** Account for communication equipment related to an emergency response or public safety vehicle.
- 42819 Graffiti Removal.** Account for expenses related to graffiti removal.
- 42821 Tree Maintenance.** Account for expenses related to tree maintenance.
- 42822 Vandalism.** Account for expenses related to vandalism.
- 42830 Retrofit Program.** Account for the rebate on appliance purchases.
- 42900 Professional and Contractual Services.** Account for special services performed by physicians, consultants, licensed engineers or other professionals for services performed by terms of a written contract.
- 42902 Customer Credit Card Process Fee.** Account for customer credit card process fees for City customers to use their credit card to pay for City services.
- 42904 Activenet Transaction Fees.** Account for transaction fees related to the Activenet registration system.
- 42905 Special Investigations.** Account for expense relating to special investigations.
- 42906 Other Government Agency Fees.**
- 42907 EMS Administration.** Administrative costs related to emergency medical services (EMS).
- 42908 CivicRec Transaction Fees.** Account for costs related to the CivicRec program (recreation program and reservation software).
- 42910 Refuse Disposal.** Account for expense relating to refuse disposal.
- 42960 Indirect Special District County Administration.** Account for administrative charges relating to collection of property taxes and utility billing charges.
- 42970 Possessory Interest Taxes.** Account for possessory interest taxes charged on Corona Mall properties.
- 43000 Insurance and Surety Bonds.** Account for insurance expense other than employee benefit insurance.
- 43010 Insurance Premiums.** Account for insurance premiums relating to Worker's Compensation and City Liability.
- 43020 Claim Expense.** Account for costs relating to liability claims against the City, such as expert or other related services. Does not include settlements.

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 43021 Claims Settlement.** Account for payments to settle liability claims against the City before litigation commences.
- 43030 Claims Administration-TPA General Services.** Account for costs relating to the routine administration of claims against the City by the City's third-party administrator. Services automatically provided and typically paid pursuant to a flat fee agreement.
- 43031 Claims Administration– TPA Special Services.** Account for costs relating to specialized services provided by the City's third-party administrator for the administration of claims against the City. Services provided upon request by City and typically paid pursuant to an hourly fee and cost reimbursement agreement.
- 43041 Mandated Safety Training.** Account for costs related to OSHA required training.
- 43100 Membership and Dues.** Account for trade or professional association membership fees.
- 43110 Employee Engagement.** Account for expenses related to employee engagement activities including employee recognition events.
- 43200 Conferences, Training, and Travel.** Account for tuition, registrations, travel, lodging and other items for conferences, training, committees, and meetings (except for POST reimbursable training expenses).
- 43210 Educational Reimbursements.** Account for reimbursed tuition and educational materials per approved policy and employee MOUs.
- 43220 POST Conferences and Training.** Account for expense of conferences and training that are POST reimbursable.
- 43300 Construction Contracts.** Account for contractual services performed for construction projects.
- 43301 Capital Improvements.** Account for costs incurred to repair or maintain the life of an asset (i.e., new carpet, roofing, or pavement).
- 43302 Stock Inventory Parts for Capital Assets.** Account for inventory parts relating to capital assets.
- 43305 Fleet Line Stock.** Miscellaneous shop supplies.
- 43400 Legal Services-Special Counsel.** Account for special services performed by outside legal firms.
- 43410 Legal Research.** Expenses related to legal research such as books and materials, electronic resources, and court document retrieval.
- 43430 Litigation Expense.** Expenses related to litigation, such as filing and court fees, subpoena fees, witness fees, deposition costs, and service of process costs.
- 43431 Litigation Settlement.** Account for payments to settle litigation matters involving the City.
- 43441 WC Claims Expense – Misc. EE Obligations –** Account for payments made to current or former employees for miscellaneous workers compensation obligations, such as life pension benefits, death benefits and supplemental job displacement benefits.
- 43442 WC Claims Expense – TTD Obligations.** Account for payments made to current or former employees for total temporary disability workers compensation obligations.
- 43443 WC Claims Expense – PD Obligations.** Account for payments made to current or former employees for permanent disability workers compensation obligations.

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 43444 WC Claims Expense – Medical.** Account for payments made to third parties for workers compensation medical services provided to current or former employees, such as medications, doctors, urgent care, transport, clinics, hospitals, physical therapy, chiropractic care, acupuncture, and diagnostic testing (e.g. MRI, e-rays, lab fees etc.).
- 43445 WC Claims Expense – Return to Work Services.** Account for payments made to third parties for services related to an employee’s return to work following workers compensation claims, such as interactive meetings and accommodation assessments, ergonomic analysis and the purchase of needed equipment or supplies.
- 43446 WC Claims Settlement.** Account for payments to settle workers compensation claims pursuant to a compromise & release before employee or former employee initiates litigation.
- 43447 WC Claims Admin – TPA General Services.** Account for costs relating to the routine administration of workers compensation claims by the City’s third-party administrator. Services automatically provided and typically paid pursuant to a flat fee agreement.
- 43448 WC Claims Admin – Bill Review.** Account for costs relating to the review by the City’s third-party administrator or other consultants of medical bills.
- 43449 WC Claims Admin – Utilization Review.** Account for costs relating to the review by the City’s third-party administrator or other consultants of the appropriateness of medical services.
- 43450 WC Claims Admin – Field Case Services.** Account for costs relating to field case services, such as nurse case management (including telephonic and field case nurse services) and oversight of return to work services (including accommodation assessments and ergonomic analysis) by the City’s third-party administrator or other consultants.
- 43451 WC Litigation Settlement.** Account for payments to settle workers compensation claims pursuant to a compromise & release after employee or former employee initiates litigation.
- 43452 WC Litigation Expense.** Expenses related to workers compensation litigation, such as filing and court fees, subpoena fees, witness fees, deposition costs, and service of process costs.
- 43453 WC Legal Services – Special Counsel.** Account for special services performed by outside legal firms on workers compensation matters.
- 43454 WC Claims Admin – Special Services.** Account for costs relating to specialized services provided by the City’s third-party administrator or other consultants for the administration of claims against the City, such as telephonic hotlines or clinical consultations, special investigation services and Medicare set-aside analysis services.
- 43455 WC Claims Admin – Pharmacy Management.** Services provided upon request by City and typically paid pursuant to an hourly fee and cost reimbursement agreement.
- 43500 Books.** Account for costs relating to books.
- 43501 Children’s Books.** Account for cost associated with children's books.
- 43502 School Programs.** Account for participation materials in school programs.
- 43505 Passport Expenses.** Account for expenses relating to the passport program.
- 43600 Disaster Preparedness.** Account for cost relating to disaster preparedness.
- 43697 Chemicals Nitrogen.** Account for chemicals used by water and wastewater.

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 43698 Chemicals Sodium Bisulfite.** Account for chemicals used by water and wastewater.
- 43699 Chemicals Corrosion & Scale Inhibitors.** Account for chemicals used by water and wastewater.
- 43700 Chemicals Mineral Oil.** Account for chemicals used by water and wastewater.
- 43701 Chemicals Polymer.** Account for chemicals used by water and wastewater.
- 43702 Chemicals Alum.** Account for chemicals used by water and wastewater.
- 43703 Chemicals Ammonia.** Account for chemicals used by water and wastewater.
- 43704 Chemicals Antiscalant.** Account for chemicals used by water and wastewater.
- 43705 Chemicals Sulfuric Acid.** Account for chemicals used by water and wastewater.
- 43706 Chemicals Caustic Soda.** Account for chemicals used by water and wastewater.
- 43707 Chemicals Sodium Hypochlorite.** Account for chemicals used by water and wastewater.
- 43708 Chemicals Chlorine.** Account for chemicals used by water and wastewater.
- 43709 Chemicals Ferric Chloride.** Account for chemicals used by water and wastewater.
- 43710 Chemicals Salt.** Account for chemicals used by water and wastewater.
- 43711 Chemicals Misc.** Account for chemicals used by water and wastewater.
- 43713 Biosolids Disposal/Recycle.** Biosolids disposal and recycling cost used by wastewater.
- 43714 Outside Lab Analysis.** Account for lab analysis expenses for DWP facilities.
- 43715 Regulatory Permit & Use Fees.** Account for permit and use fees related to DWP facilities.
- 43716 Job Required Certificates & License –** Certificates and licenses required for the DWP facilities.
- 43717 Raw Water Purchases –** Account for raw water purchases for the DWP facilities.
- 43718 Treated Water Purchases –** Account for treated water purchases for the DWP facilities.
- 43719 Bottled Water.** Costs associated with bottled water.
- 43720 Lab Chemicals and Supplies.** Account for the lab chemicals and supplies for the DWP facilities.
- 43721 Damage Claims.** Account for reimbursement or expenses related to damage or losses due to power interruptions, sewer spills, etc.
- 43722 Prevention & Maintenance Materials.** Prevention and maintenance of DWP facilities.
- 43723 Inland Empire Brine Line – SARI.** Account for expenses related to the SARI line at DWP facilities.
- 43724 Outside Services Labor.** Personnel hired through temporary agencies (such as Kimco etc.) and casual labor. Individuals are **not** employees of the City and **not** professional consultants.
- 43725 Fines and Penalties**
- 43726 Project Management.** Account for outside services relating to project management.
- 43727 Inspection.** Account for outside services relating to inspections.
- 43728 WRCRWA Treatment/Conveyance**
- 43729 Outside Treatment and Conveyance**

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 43730 Reclaimed Water Purchases**
- 43731 Cardon Dioxide**
- 43907 Loss on Successor Agency City Administrative Loan**
- 44000 Debt Service Principal.** Account for Debt Service expense relating to principal payments.
- 44010 Bond Sale Discount.** Account for the Underwriter’s discount.
- 44050 Bond Defeasance.** Account for the defeasance of debt.
- 44060 Loan Forgiveness**
- 44100 Interest Expense.** Account for Debt Service expense relating to interest payments.
- 44200 Bad Debt Expense.** Account for cost related to bad debts.
- 44300 Amortization Expense.** Account for expense of amortization.
- 44500 Depreciation Expense.** Account for expense of depreciation.
- 44501 Depreciation Expense Contributed Capital.** Expense of depreciation on Contributed Capital.
- 44610 Administrative Services Charge.** Account for expense related to administrative service charges. General City overhead.
- 44611 Direct Special District Administration Charge.** Personnel, direct cost allocation to maintain the special district.
- 44612 Indirect Special District City Administration Charge.** Account for administrative costs to the special districts (bonded & maintenance).
- 44613 Internal Service Charges – Warehouse.** Account for expense related to service charges for Warehouse activities and overhead.
- 44614 Internal Service Charges – Information Technology.** Account for expense related to service charges for Information Technology and overhead.
- 44615 Internal Service Charges – NPDES.** Account for expense related to service charges for Information Technology and overhead.
- 44630 Franchise In Lieu Charge.** Account for expense of In-Lieu Franchise charge.
- 44700 Loss on Fixed Asset Disposal**

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

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

- 45100 Licensed Vehicles.** The purchase of auto, trucks, SUV’s, fire engines, busses, command units, ATV’s, Motorcycles, tractors, trailers, or any other licensed vehicle.
- 45200 Machinery, Equipment and Fixtures.** The purchase of machinery and/or equipment and/or fixtures.
- 45300 Computer Software.** Account for purchases of computer software.

**APPENDIX E:
EXPENDITURE OBJECT CODES**

- 45400 Land**
- 45500 Energy Credits**
- 45600 Building, Structures and Improvements.** The purchase of a building or improvement to a building/structure.
- 45650 Capital Project Adjustments**
- 45700 Land Improvements.** Improvements made to land in preparation of new construction (i.e. excavation).
- 45800 Other Improvements.** Improvements made to something other than a building, structure or land (i.e. Master Plan, parks and fencing).
- 45900 Infrastructure.** Streets, curbing, sidewalk, signs and lights, storm drains, water sewer and SARI lines.
- 45902 WRCRWA Joint Powers Authority**
- 49999 Extraordinary Gain/Loss**

**APPENDIX F:
ACRONYMS**

ACRONYMS

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

**APPENDIX F:
ACRONYMS**

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

**APPENDIX F:
ACRONYMS**

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

QUESTIONS?



951-279-3500



Kim.Sifton@CoronaCA.gov



Budget and CAFR Reports
www.CoronaCA.gov

