Adopted Budget

FISCAL YEAR 2027



city of Corona
CALIFORNIA

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Welcome

Digital/Interactive Budget Book



Announcing the Fiscal Year 2027 Budget Book

Digital/Interactive Budget Book

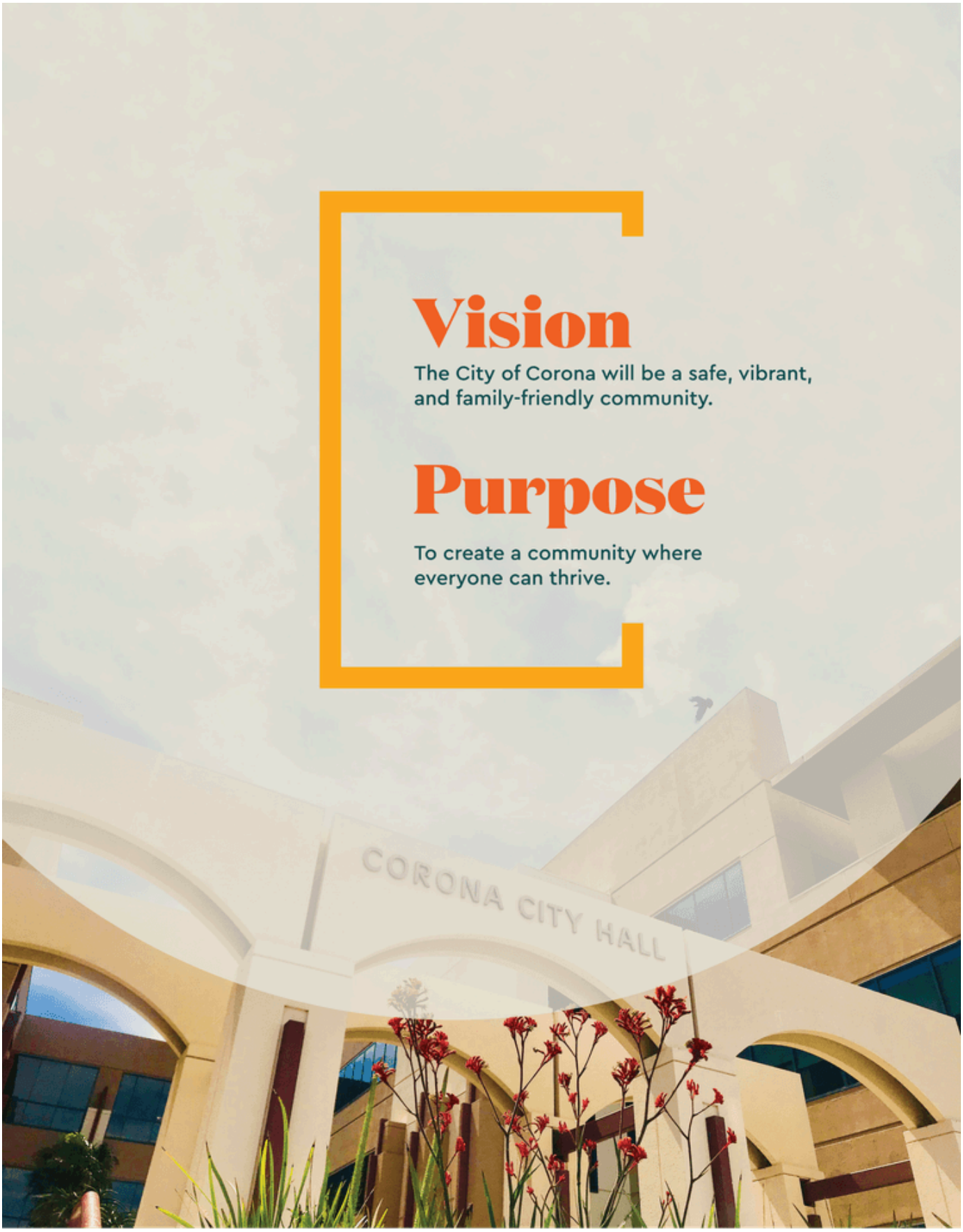
We are excited to announce that the FY 2027 Budget Book is now available online! This is the fourth year of our digital/interactive budget book. This innovative platform offers a more engaging and user-friendly experience, making it easier than ever to access and understand our budget information.

Key Features of the Digital Budget Book

- **Web, Mobile & PDF Versions:** Access the budget book from any device, whether it's a computer, smartphone, or tablet. The platform ensures optimal viewing and navigation across all formats.
- **Language Translation:** This platform allows you to translate the budget book into multiple languages, ensuring accessibility for all community members.
- **Interactive Features:** Engage with the budget book through interactive charts and graphs that provide a deeper understanding of the financial data.

We believe that this digital format will enhance transparency and community engagement by providing easy access to key information and services. Explore the FY 2027 Budget Book today and discover how we are working to optimize our financial planning and performance management.

For more information and to view the FY 2027 Budget Book, please visit our **Budget & Annual Reports** page.


Vision
The City of Corona will be a safe, vibrant, and family-friendly community.
Purpose
To create a community where everyone can thrive.
CORONA CITY HALL

Meet The City Council



Jacque Casillas
Mayor



Wes Speake
Vice Mayor



Tony Daddario
Council Member



Tom Richins
Council Member



Jim Steiner
Council Member

Meet The City Treasurer



Chad Willardson
City Treasurer

Meet The Executive Team



Jacob Ellis
City Manager



Justin Tucker
Assistant City Manager

Vacant
Assistant City Manager



Joel Belding
Economic Development Director



Dean Derleth
City Attorney / Legal & Risk Management Director



Donna Finch
Community Services Director



Bruce Foltz
Finance Director

Vacant
Public Works Director



Chris McMasters
Chief Information Officer



Tom Moody
Utilities Director



Robert Newman
Chief of Police



Lori Sassoon
Chief Talent Officer

Vacant
Planning & Development Director



Brian Young
Fire Chief

Government Finance Officers Association (GFOA) Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Corona
California

For the Fiscal Year Beginning

July 01, 2025



Executive Director

The City of Corona received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA) for the Fiscal Year ending June 30, 2026 Annual Budget. To receive this award, a governmental agency must issue a budget document that meets nationally recognized guidelines for effective budget presentation. The guidelines are designed to assess how well an entity's budget serves as a policy document, financial plan, operations guide, and communications device.

The City received the GFOA budget award for the last ten fiscal years, starting with the Fiscal Year 2017 Annual Budget. The Fiscal Year 2027 budget document has been prepared with the GFOA guidelines in mind and will be submitted for award consideration.

California Society of Municipal Finance Officers (CSMFO) Award


California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Year 2025-2026

Presented to the

City of Corona

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 5, 2026

Jennifer Wakeman
2025 CSMFO President

James Russell-Field, Chair
Recognition Committee

Dedicated to Excellence in Municipal Financial Reporting

The City of Corona received the Operating Budget Excellence Award for Fiscal Year ending June 30, 2026 from the California Society of Municipal Finance Officers (CSMFO). There are two levels of the budgeting award issued by the CSMFO. The first level, Meritorious Award, includes basic budget criteria established by the CSMFO. The second level, Excellence Award, includes additional budget communication criteria that must be met to receive the designation.

The City has been receiving the “Excellence Award” each year since Fiscal Year 2005. The City will submit the Fiscal Year 2027 budget document for award consideration.



Introduction

Budget at a Glance

city of corona

FISCAL YEAR 2027

Operating Budget by Departments Totals $445.9 million (all funds)

Department	Budget	Department	Budget
City Manager's Office	$11.4M	Human Resources	$3.4M
Community Services	$27.5M	Information Technology	$19.0M
Debt Service	$35.3M	Legal & Risk Management	$13.6M
Economic Development	$1.7M	Operating & Maintenance Projects	$20.4M
Elected Officials	$0.2M	Planning & Development	$11.1M
Finance	$6.3M	Police	$68.1M
Fire	$43.9M	Public Works	$25.7M
General Government	$36.8M	Utilities	$121.5M

Capital Improvement Plan Funding Totals $58.9 million (all funds)



FACILITIES, PARKS AND OPEN SPACE

$4.7 M



STREETS, TRAFFIC AND STORM DRAINS

$13.6 M



TECHNOLOGY AND COMMUNICATIONS

$0.3 M



UTILITIES

$40.3 M

Want more details? View the full text of the Budget at our website under Budgets & Annual Reports.

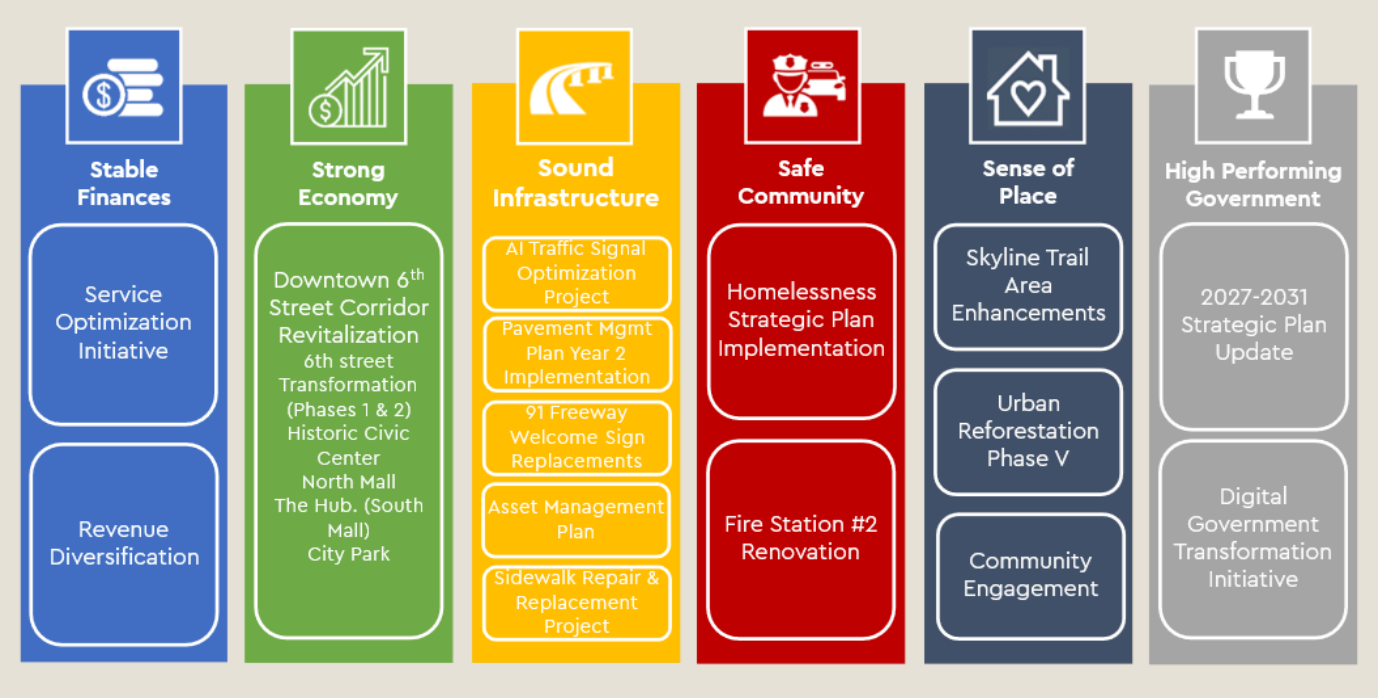
City Manager's Budget Message

Honorable Mayor and City Councilmembers:

I am pleased to present the City of Corona's Fiscal Year (FY) 2027 Budget. This budget reflects our dedication to building thriving community. As we navigate economic changes, evolving community needs, and strategic growth, this budget underscores our commitment to transformative, long-term investments in our community. Despite an uncertain economic future due to rising fuel prices, high inflation, unresolved armed conflicts throughout the world, and volatile global markets, we remain optimistic about the future and cautious in our approach to the FY 2027 operating and capital budget.

The City of Corona's 2021-2026 Strategic Plan, adopted by the City Council in February 2021, has been the City's guiding framework. The development of the Strategic Plan was based on extensive input from residents and stakeholders, identifying critical issues, needs, and priorities of the community. This plan has successfully directed our actions over the past five years. As we move into the new fiscal year, we will be developing the next 5-year strategic plan to build a clear roadmap for how we forge ahead with our goal of building a community where everyone can thrive. To ensure the plan truly reflects the needs and priorities of our community, we will actively engage residents through a variety of outreach efforts including surveys and public forums. This will help us identify and respond to community needs and priorities effectively, efficiently and transparently, to foster trust and ensure our efforts provide meaningful results to residents.

The City's current Strategic Plan continues to provide the foundation for the FY 2027 budget. These goals include Financial Stability, a Strong Economy, Sound Infrastructure, a Safe Community, a Sense of Place, and High-Performing Government. Multiple initiatives have been identified for FY 2027 within each category to meet the goals outlined in the Strategic Plan.



At its core, the budget allocates funding to provide essential city services. To ensure the safety and security of our residents, we are investing in the recruitment and retention of skilled personnel, state-of-the-art equipment, and maintaining and improving our high standards for public safety. Additionally, significant investments are directed towards maintaining and upgrading our transportation infrastructure, including road resurfacing projects, repairs, and traffic management improvements to enhance safety and reduce congestion.

A significant budgetary item is the allocation of funds to expand and improve our parks and recreation facilities. Corona residents have consistently expressed their support for improved access to parks, open spaces, and recreational opportunities. This budget includes considerable funding to improve and maintain existing park facilities and expand recreation programs for all ages. Above all, FY 2027 will see historic levels of investment in the Corona's downtown to continue revitalizing the area and restore it to its former state as a thriving, vibrant destination for residents and visitors alike.

FY 2027 was a year of meaningful infrastructure investments and community enhancements that continued advancing the City's commitment to public safety, accessibility, environmental stewardship, and quality of life. Through strategic capital improvement projects completed throughout the year, the City upgraded parks, utilities, transportation infrastructure, and public spaces that will provide long-term benefits to residents and visitors alike. These projects reflect the City's ongoing dedication to investing in facilities and services that support a growing and vibrant community. Other accomplishments in FY 2027 include:

- Completed Year 3 of the Citywide Parks Americans with Disabilities Act (ADA) Improvements Project, providing ADA upgrades and accessibility modifications to parking lots, ramps, sidewalks, benches, and existing restrooms at Border, Brentwood, Kellogg, Tehachapi Parks and completely new restroom at Sheridan Park.
- Initiated Phase I of the North Mall Demolition Project, marking the beginning of the City's efforts to revitalize the North Mall area through demolition of long-vacant buildings, with additional phases currently moving forward.
- Completed the City Hall Veterans Memorial Improvements Project, providing a refreshed and more publicly visible memorial through the removal of existing infrastructure, along with new landscaping and installation of flags representing all branches of military service.
- Completed the Rudell Road Sewer Extension Project, installing approximately 1,600 linear feet of new sanitary sewer collection piping to provide future sewer service opportunities to 16 properties within the City's sphere of influence.
- Successfully completed year four of the five-year Urban Forest Management Plan by planting 3,000 trees citywide.
- Began implementing the Historical Civic Center Operations Plan to renovate and program the site as the City's Center for Visual and Performing Arts.
- Held the Corona 5000 road race, a successful new signature community event in partnership with the OC Marathon that attracted over 2,700 participants and 5,500 attendees.
- Continued advancing The HUB initiative through strategic planning, property management coordination, and site activation efforts focused on revitalizing the former South Mall property.
- Supported tenant attraction, capital improvement planning, and community engagement opportunities to encourage long-term economic growth, business investment, and downtown revitalization efforts within The HUB district.
- And much, much more.

Budgetary Highlights

The total adopted budget for FY 2027 includes revenues and transfers-in of $502.9 million and expenditures and transfers-out of $510.1 million. All funds are balanced with current revenues and expenditures, using existing operating surplus funds or fund balance as needed. The total budget consists of Fiduciary Funds, Proprietary Funds (Enterprise and Internal Service), and Governmental Funds (General Fund, Special Revenue, and Capital Projects Funds). Only the General Fund is at the full discretion of the City Council for spending appropriations. All other funds are restricted

based on the funding source. Please refer to the Revenues section, pages 57-69, for detailed information on funding sources.

For FY 2027, the Capital Improvement Plan (CIP) includes all potential capital improvement projects utilizing a ten-year time horizon and a prioritized implementation schedule for both funded and unfunded projects. Prioritization scoring guidelines were developed for each project to be scored on a 100-point scale based on the primary functions the project serves. Projects scoring 70 points and above are Tier I projects to be implemented in years 1-3 of the CIP; projects scoring 35-69 are Tier II projects to be implemented in years 4-6 of the CIP; and projects scoring 0-34 are Tier III projects to be implemented in years 7-10 of the CIP and beyond. This program provides clarity and ensures wise investment in capital projects for well-maintained infrastructure for current and future generations.

For FY 2027, new investments in capital improvement projects total $58.9 million. This investment will fund projects in the following categories:

- Facilities, Parks & Open Space - $4.7 million
- Streets, Traffic & Storm Drains - $13.6 million
- Technology & Communications - $0.3 million
- Utilities - $40.3 million

Significant project investments include the beginning of $250 million over the next 3-4 years for downtown revitalization projects, $12.8 million for City-wide street pavement rehabilitation projects, $8.4 million for potable waterline replacement, $16.6 water treatment plant upgrades, $7.3 million for Water Reclamation Facility #1 for facility improvements, $1.8 million for generator replacement at the Water Reclamation Facility #2 and $3.2 million in upgrades to the Sierra Del Oro Lift Station. Please reference the ‘Capital Improvement Plan’ section, pages 124-139, or the separate ten-year planning document for project details.

Budgetary Changes

Total budgeted revenues and transfers-in for FY 2027 are $502.9 million, representing a decrease of $24.8 million compared to the FY 2026 adopted budget. This reduction is due to the completion of the McKinley Grade Separation project in FY 2026, which was supported by state and local funding. Utility fund revenues are projected to increase $14.5 million in FY 2027, driven by new customer connections and an increase in utility user fees.

Total budgeted expenditures and transfers-out for FY 2027 are $510.1 million, an increase of $47.5 million compared to the adopted FY 2026 budget. The net change is based on increases of $11.8 million in personnel costs including an additional 6.37 FTE, $24.8 million in new Capital Improvement Projects, $3.7 million in one-time operating and maintenance projects, $4.4 in operating and maintenance costs, and $2.2 million in transfers to other funds.

Major initiative: Sixth Street Corridor/Downtown Revitalization.

The revitalization of the Sixth Street Corridor and Downtown remains a top priority for the City of Corona and aligns with the City’s Vision for a safe, vibrant, and family-friendly community. After extensive community outreach, engagement, market studies, and strategizing, the City’s Downtown Revitalization Plan continues to guide these efforts. The Plan addresses public safety concerns, deteriorated infrastructure, and the need for community events and programs to achieve its ultimate goal of creating a thriving, vibrant destination for residents and visitors alike. Multiple efforts are underway, including the revitalization of The HUB, formerly known as the South Mall, redevelopment of the North Mall, Sixth Street Beautification, City Park Revitalization, and improvements at the Historic Civic Center.

Challenges

In addition to the City’s many accomplishments, we continue to work towards addressing a number of ongoing challenges:

- **Unfunded pension liabilities**. With the issuance of pension obligation bonds in 2021, the City implemented a bold plan to eliminate its legacy unfunded pension liability in 13 years or less. Staff will continue to be vigilant and proactively manage this issue, guided by the Pension Management Policy. As each fiscal year closes, financial statements are presented to the City Council. Based on year-end results, recommendations will address any new unfunded pension liabilities through contributions directly to CalPERS or via the Pension Stabilization Trust. The pension obligation bonds and the Pension Management Policy will help provide long-term financial stability for the City.
- **Asset management planning.** The City does not yet have a comprehensive asset management plan, resulting in an ad hoc, and often reactive approach to maintaining and replacing public infrastructure assets. The development of the initial plan is underway, and anticipated to be completed in FY 2027. The plan will identify all major City assets in one centralized system to help plan maintenance schedules to prolong the life of the assets and ensure the highest quality infrastructure at the lowest possible long-term price.

In preparing this budget, we remain committed to transparency and accountability in our budgeting process and will continue to provide regular updates on the implementation and outcomes of funded initiatives. The FY 2027 budget is a balanced, forward-looking plan addressing current needs while laying the foundation for a prosperous future. Crafted with the understanding that our city's strength lies in its people, our goal is to ensure every resident can thrive in a safe, healthy, and vibrant community.

I extend my gratitude to the City Council, our dedicated staff, and the engaged citizens who have contributed to this comprehensive budget process.

Respectfully Submitted,



Jacob Ellis

City Manager

OUR VISION

The City of Corona will be a safe, vibrant, and family-friendly community.

OUR PURPOSE

Create a community where everyone can thrive.

OUR VALUES

We are Bold
We challenge the status quo in our relentless pursuit to rethink how we do business. We are on a mission to innovate, modernize services, and bring government into the 21st century.

We are Humble
Everyone has a role to play, and we find purpose in doing our part. We own mistakes and learn from them to become better. We value feedback, embrace our vulnerabilities, and take time to celebrate others.

We are Driven
We have strong work ethic and tackle issues head on, even the tough stuff. We anticipate problems, develop creative solutions, and push ourselves to be better.

We are Honest
We have strong work ethic and tackle issues head on, even the tough stuff. We anticipate problems, develop creative solutions, and push ourselves to be better.

We are Kind
No matter who you are or where you are from, you're welcome here. WE embrace diversity, treat people with dignity, and genuinely care for others.

We are a Team
We give voice to our community. We trust and honor the process of collaboration. We achieve more together.



City of Corona

Strategic Plan Strategic Goals



Financial Stability

Ensure the City has adequate and sustainable funding to deliver high quality services to residents.



Strong Economy

Expand the local economy by supporting local businesses, providing opportunities for new businesses, and ensuring there are ample opportunities for job seekers.



Sound Infrastructure

Sustain high quality service delivery by investing in public infrastructure, including parks, buildings, equipment, roads, and technology.



Safe Community

Protect our quality of life by ensuring the community is safe and clean.



Sense of Place

Building community through celebrating our rich heritage, increasing access to recreational and cultural activities, and improving the relationship between the city and residents.



High-Performing Government

Improve the efficiency and effectiveness of the City's services to bring government into the 21st century.

Guide to the Budget Document

The budget document is designed to communicate the cost of providing services and the associated revenues accurately and openly. The budget document for Fiscal Year 2027 is divided into the following sections:

Introduction

The budget document starts with the Budget at a Glance and the Budget Message by the City Manager. Also included in this section is the demographic information for the City of Corona, transparency initiatives, and details about the budget process and the budget document.

Citywide Budget Overview and Financial Summaries

The Citywide Budget Overview and Financial Summaries section includes an overview and analysis of multiple parts of the City's total budget. This section includes discussion about the key budgetary assumptions for both expenditures and revenues for Fiscal Year 2027 as compared to Fiscal Year 2026. In addition, there are schedules that provide the details of fund balance and working capital changes, revenue estimates, budgeted expenditures, service level changes, debt service obligations, interfund transfers, cost allocation plans, and position changes. Information on the allocation of Measure X funds can also be located in this section.

Operating & Maintenance Projects

The Operating & Maintenance Projects section includes the budget information for the operating & maintenance projects. The section provides a Schedule of Estimated Carryover and New Funding by Fund that provides a breakdown of continuing appropriations and new approved funding for Fiscal Year 2027.

Ten-Year Capital Improvement Plan

The Ten-Year Capital Improvement Plan section includes the budget information for the capital improvement projects. The overview provides a highlight of projects approved for funding in Fiscal Year 2027. Additionally, there is a Schedule of Estimated Carryover and New Funding by Fund that provides a breakdown of continuing appropriations and new approved funding. For additional project details, please reference the City of Corona's Ten-Year Capital Improvement Plan document for Fiscal Years 2027 to 2036, available on the Finance page of the City's website. Capital Improvement Plan.

City Departments

The City Departments section provides department mission statements, descriptions of program activities, accomplishments for Fiscal Year 2026, goals for Fiscal Year 2027, department organization charts, financial summaries by category and funding sources, and workload/performance measures. The information is organized alphabetically by department.

Appendix

The Appendix section includes the budget resolutions adopted by the four authorities associated with the City of Corona: Corona City Council, Corona Utility Authority, Corona Housing Authority, and Corona Public Financing Authority. The GANN resolution is also a part of this section. In addition, there is a glossary that contains acronyms and terms to assist with understanding the discussion of the budget document.

Corona - Past and Present

The City of Corona is located approximately 45 miles southeast of Los Angeles in western Riverside County. The community is ideally situated at the base of the mountainous Cleveland National Forest on an alluvial plain leading down or north to the Santa Ana River. The mean temperature in January has averaged 51.6 degrees, and in July 74.8 degrees. Rainfall averages 2.71 inches in January and .01 inches in July. Corona is a General Law City. Five Corona citizens make up the Corona City Council and each is elected to a four-year term of office.

Historically, the area has many significant features: The Luiseno Indians, the site of the first Spanish family to settle in Riverside County, the Temescal Tin Mines, and some of the best clay and mineral deposits in the United States. The City is also renowned for its circular Grand Boulevard where international road racing events once took place. Other business firsts include: the first United States lemon processing plant built in 1915; and the world's largest cheese plant, which opened on Lincoln Avenue in 1985 on land where the *Desi Arnaz horse ranch* once stood. The local Luiseno Indians were known as hunters and gatherers. They hunted for such animals as bears, snakes, rodents, coyotes, rabbits, birds and fish. They made straw baskets from wild grasses, constructed clay containers and gathered acorns, seeds, wild berries, and roots for food. These Native Americans were very clean and used the hot waters and natural springs in the Temescal Canyon to bathe on a daily basis and as part of their religious ceremonies. Current residents and visitors still enjoy the rejuvenating mud baths and hot springs at the Glen Ivy resort. Luiseno religious ceremonies were strictly followed and remnants of some of their artistic pictographs and petroglyphs can still be found on some of the rocks in the undeveloped areas.

These Shoshonean Indian tribes came under the influence of the Spanish settlers at the Mission San Luis Rey, and they were given the name Luiseno. As Spanish settlement progressed inland, the land was soon taken over by the Spanish ranchos. Sheep and cattle dotted the hills of the ranchos run by the Serrano, Cota, Sepulveda and Botiller families. Remnants of the Serrano tanning vat are still found on Old Temescal Canyon Road. This is also the route that was taken by the Butterfield State Route that brought many Americans to California along the southern route between 1858 and 1861. Plaques marking the sites of Indian petroglyphs, the Butterfield Stage stops and the Serrano adobe and tanning vats are still found along this road.

In 1886, developer Robert Taylor persuaded his partners: Rimpau, Joy, Garretson and Merrill to form the South Riverside Land and Water Company. Together they raised approximately $110,000 to purchase approximately 12,000 acres of good agricultural land. Taylor realized the importance of water for the soon to be developed community, and additional funds were used to ensure that sufficient water rights were obtained. Taylor hired Anaheim engineer H. C. Kellogg to design a circular Grand Boulevard three miles round. Early residents used to parade their fancy buggies on this circular street that enclosed the main functions of the community: schools, churches, residences and stores. To the north along the railroad tracks were the manufacturing plants and packing houses.

The southern end of town was left to the citrus industry, and mining companies were established just outside the city's southeastern and eastern city limits.



The town's founders initially named their development South Riverside after the successful citrus community of Riverside, just a few miles away. In 1896, there was a movement to incorporate and change the town name. The citizens were anxious to establish their own identity and did not want to be considered an extension of the City of Riverside. On July 26, 1896, an incorporation vote was successful and the City of Corona's date of incorporation was July 13, 1896. The name "Corona" was suggested, standing for the circle within the City and the connotative crown.



During the teens and twenties, Corona citizens built numerous churches, a library and a new city hall. By 1915, the production of lemons was exceeding national demand, and local businessmen worked together to form the first Lemon Exchange By-Products Company in the United States. Located on Joy and the railroad tracks, this cooperative was eventually bought out by Sunkist. In 1954, they employed more than 700 people and marketed a variety of lemon products for worldwide distribution. The plant produced citric acid, lemon oil, lemon juice and pectin, which helped Corona to gain the nickname "Lemon Capital of the World." As housing developments began to overtake the Southern California citrus orchards, Sunkist found that the lack of a local supply was forcing them to move. They closed the Corona plant in 1982.

Mining has always played a secondary but vital role in the more prominent citrus industry. Now that citrus has declined and the mines remain, they have again become a focal point in the Corona industry. Historically, this area was known for having the only productive tin mine in the country, and it produced tin until 1893. Other more successful mining ventures included the Minnesota Mining and Manufacturing Company (previously Blue Diamond Mine), the Pacific Clay Company (organized in 1886), Redlands Clay Tile, Maruhachi Ceramics, Monier Roof Tile and US Tile. By 1954, the city had more than 11,000 inhabitants and was home to such industries as the Corona Clipper Company, Liston Brick Company, Borden Food Products, and Tillotsen Refractories. The only oil wells in Riverside County were located in the hills just northwest of the town.

During the 1980s, both Southern California and Corona began to grow. The Riverside Freeway (Highway 91) was constructed through Corona in 1962. Downtown Corona went through urban renewal in the late 60s and 70s, razing the old and putting in a new downtown. By 1989, I-15 was constructed on the east of town, and the development of Sierra del Oro, Corona Hills, and South Corona were put into full gear. New commercial developments began opening on Lincoln Avenue, McKinley Avenue, and in Sierra del Oro. Price Club, Walmart, and the new auto mall became important parts of the City's revitalization plan. In June 1993, the City opened the newly redone Corona Public Library at 650 South Main Street with 62,300 square feet of space. The new library not only devoted the usual space to adult and children's services, but added a Friends of the Corona Public Library bookshop, exhibit gallery, Heritage Room, community meeting rooms, study rooms and an adult literacy program, along with expanded automated technology. Additional plans for revitalizing downtown were addressed at an October 1995 community charette. By 1996, Corona's population had topped 100,000 people. There were 32 Corona parks, a Senior Center, gymnasium, and 30 schools in the Corona/Norco Unified School District.

Written by Gloria Scott Freel, former Senior Librarian

County

County of Riverside, established May 4, 1886

Population

159,309 *(Source: California Department of Finance, Estimate January 2026)*

School Districts

Corona-Norco Unified School District
www.cnusd.k12.ca.us
Alvord Unified School District
www.AlvordSchools.org

Area and Location

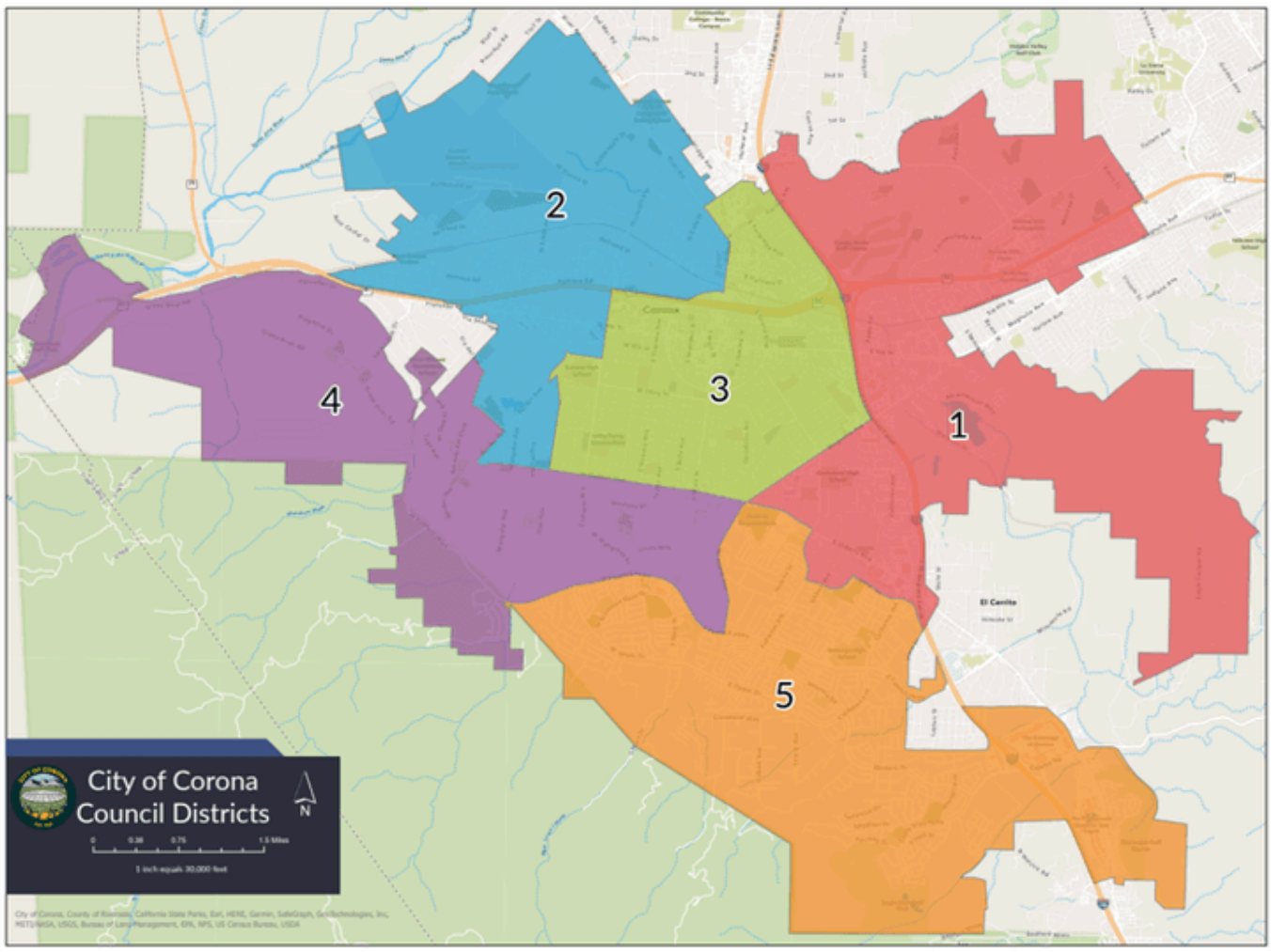
39.94 sq. miles at the upper end of Santa Ana River Canyon + Santa Ana Mountains. Located adjacent to Orange County at the junction of the 91 and 15 freeways.

Climate

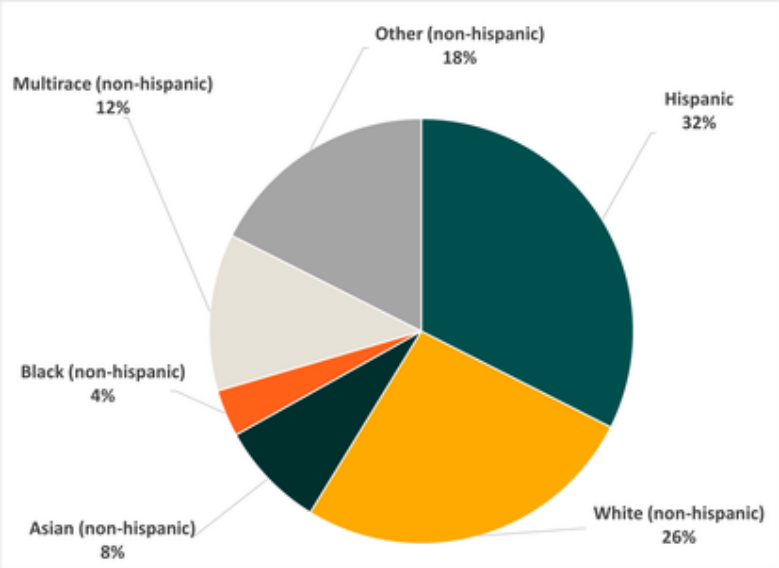
A Mediterranean climate with mild winters and hot summers.

Government

The City of Corona is a General Law City with a Council-Manager form of government. The City Council is elected by district, following the district map available on the City's website. The mayor and Vice Mayor positions rotate annually, with the selection made by the City Council each December. District elections and city-wide elections, including those for the City Treasurer, are held periodically. For more specific information about districts or elections, please visit the City's website at www.CoronaCA.gov and search for 'district' or 'election'.



Demographic Profile



The City of Corona's population consists of 26% of persons who are under the age of 20 years and 13% are 65 years or over. The average median age is 38 years old. (*Source: U.S Census Bureau Profile)*

The median household income in Corona is $109,209. Approximately 55% of households make over $100,000 and about 21% of households make less than $50,000 annually. (*Source: U.S. Census Bureau Profile)*

The chart outlines the City's ethnic diversity.

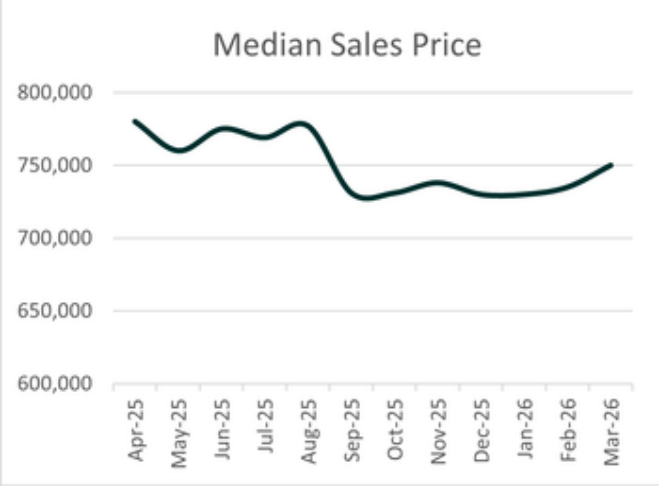
Education

There are 38 public and private colleges within a 90-mile radius of the City of Corona, including California Baptist University; California State University, San Bernardino; Norco College; La Sierra University; Riverside Community College; and the University of California, Riverside.

Approximately 60% of the Corona population has some college education or higher. About 14% of the population has an education level less than high school graduate. *(Source: U.S. Census Bureau Profile)*



Housing



According to the California Department of Finance January 2026 estimate, there are 51,253 housing units in Corona. 49,987 homes are occupied with 3.17 persons per household.

The median sales price for homes in Corona for March 2026 was $750,000.

(Source: Realtor.com; median sales price was based on single-family, condo and townhome properties)

Parks & Open Space

Description	Count
Total Park Acreage	389
Total Trails/Open Space Acreage	305
Playgrounds	28
Baseball/Softball Diamonds	36
Soccer/Football Fields	18
Community Centers	7



Library & Recreation



Description	Count
Libraries	1
Number of Library Visits	296,946
Volumes in Collection	2,633,187
Circulation (Volumes Borrowed)	389,680
Number of Recreation Program/Event Participants	1,149,854

Fire

Description	Count
Fire Stations	7
Sworn Fire Personnel	123
Emergency Responses	16,318
Fires Extinguished	455



Police



Description	Count
Police Stations + Zone Offices	3
Sworn Police Personnel	165
Patrol Units	73
Physical Arrests	3,980
Parking Violations	5,595
Traffic Violations	9,674

Transit

Description	Count
Number of Fixed Route Minibuses	7
Number of Dial-A-Ride Minibuses	13



City Infrastructure



Description	Count
Strees and Alleys (miles)	464
Streetlights	14,984
Traffic Signals	216
Water Main (miles)	675
Water Storage Capacity (millions of gallons)	55
Sanitary Sewer (miles)	458
Storm Sewers (miles)	182
Treatment Capacity (millions of gallons)	16
Average Daily Sewage Treatment (millions of gallons)	10.9
New Water Connections	273
Average Daily Water Consumption (millions of gallons)	27.7
Potholes Filled (square feet)	23,538

Comparative City Information

Name of City	Fiscal Year	Number of Employees	Population	Estimated General Fund Revenues	Estimated General Fund Expenditures	Expenditures Per Capita
Corona	2025-26	938	159,309	$250,144,952	$231,297,010	$1,452
	2024-25	923	159,157	$225,498,985	$221,736,130	$1,393
	2023-24	909	156,615	$212,511,735	$201,826,728	$1,289
	2022-23	884	159,567	$194,828,187	$182,509,502	$1,144
	2021-22	837	159,377	$411,672,038	$161,699,301	$1,015
	2020-21	754	156,778	$148,705,450	$154,124,263	$983
Lake Elsinore	2025-26	221	74,483	$77,486,230	$77,486,230	$1,040
	2024-25	215	73,637	$72,548,750	$72,548,750	$985
	2023-24	212	73,595	$68,157,936	$66,585,063	$905
	2022-23	201	71,452	$58,935,767	$58,044,769	$812
	2021-22	183	66,993	$51,311,188	$48,625,292	$695
	2020-21	175	64,762	$59,949,317	$45,202,392	$698
Riverside	2025-26	2,740	321,263	$382,157,213	$382,157,213	$1,190
	2024-25	2,736	320,337	$356,463,138	$361,032,915	$1,127
	2023-24	2,668	318,858	$318,229,147	$311,113,181	$976
	2022-23	2,627	317,847	$302,490,761	$304,938,757	$959
	2021-22	2,577	317,261	$286,973,197	$286,973,197	$905
	2020-21	2,550	317,847	$289,400,000	$262,100,000	$825
Temecula	2025-26	202	113,618	$122,226,964	$125,179,727	$1,102
	2024-25	199	112,220	$110,793,147	$107,108,195	$954
	2023-24	198	108,700	$138,480,475	$143,109,707	$1,317
	2022-23	195	108,899	$144,924,798	$139,646,241	$1,282
	2021-22	178	109,925	$133,795,830	$105,645,373	$961
	2020-21	173	112,771	$119,353,336	$91,974,475	$816

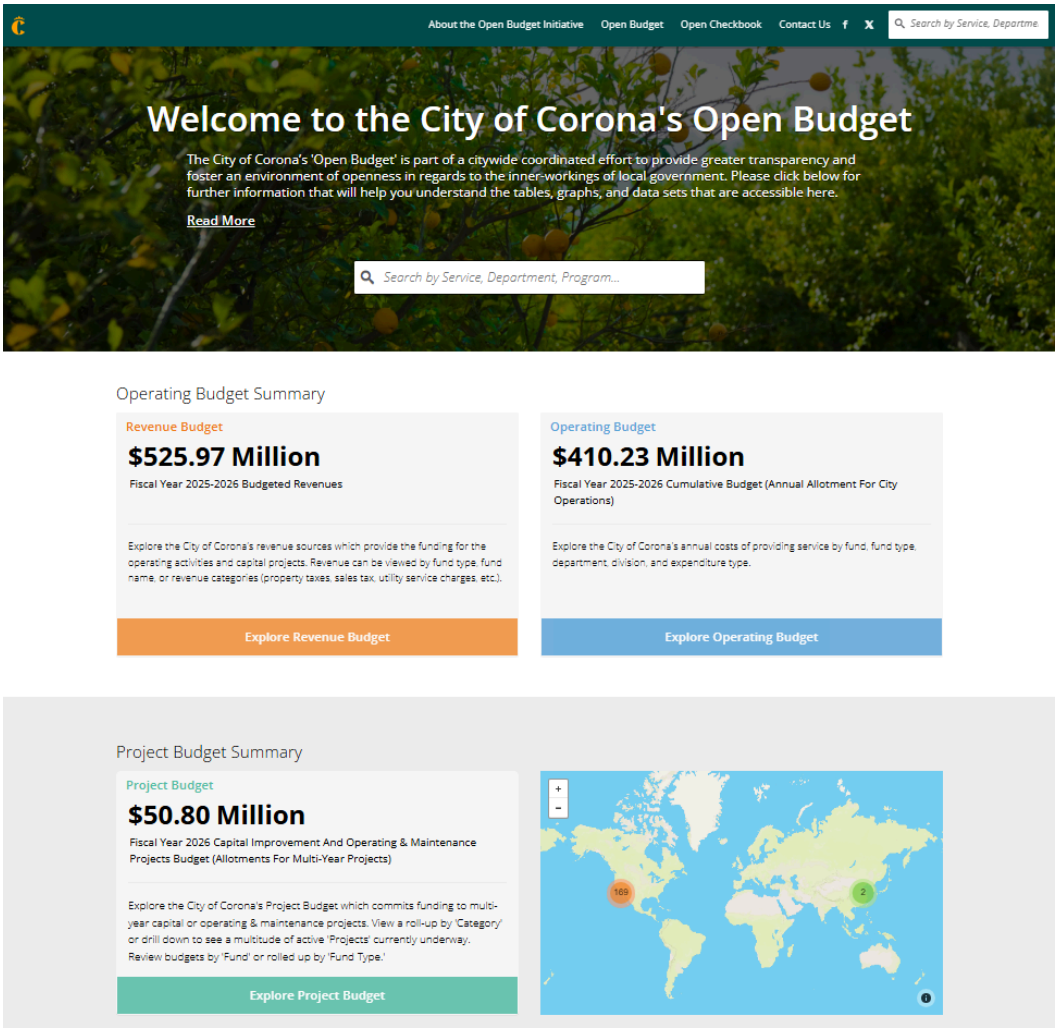
Name of City	Fiscal Year	Number of Employees	Population	Estimated General Fund Revenues	Estimated General Fund Expenditures	Expenditures Per Capita
Norco	2025-26	87	23,276	$31,468,025	$32,962,253	$1,416
	2024-25	123	25,221	$31,420,480	$31,373,857	$1,244
	2023-24	122	25,398	$28,809,595	$31,073,552	$1,223
	2022-23	121	25,042	$24,889,819	$27,810,978	$1,111
	2021-22	111	26,077	$21,746,926	$21,929,980	$841
	2020-21	99	26,604	$22,182,269	$21,766,184	$818
Moreno Valley	2025-26	459	211,365	$204,173,791	$204,166,791	$966
	2024-25	402	210,823	$155,190,489	$155,185,813	$736
	2023-24	402	207,146	$169,532,496	$164,910,799	$796
	2022-23	352	208,289	$161,326,241	$161,721,140	$776
	2021-22	352	209,407	$136,693,576	$127,385,754	$608
	2020-21	352	209,426	$122,004,499	$106,113,032	$507
Murrieta	2025-26	465	112,315	$78,639,718	$79,218,797	$705
	2024-25	469	111,789	$75,085,737	$77,638,717	$695
	2023-24	466	119,182	$77,673,870	$66,780,515	$560
	2022-23	432	109,177	$71,428,344	$60,287,162	$552
	2021-22	431	109,998	$60,529,279	$53,689,240	$488
	2020-21	407	111,183	$72,069,025	$60,115,061	$541

Open Data/Transparency Initiatives

About the Open Budget Initiative

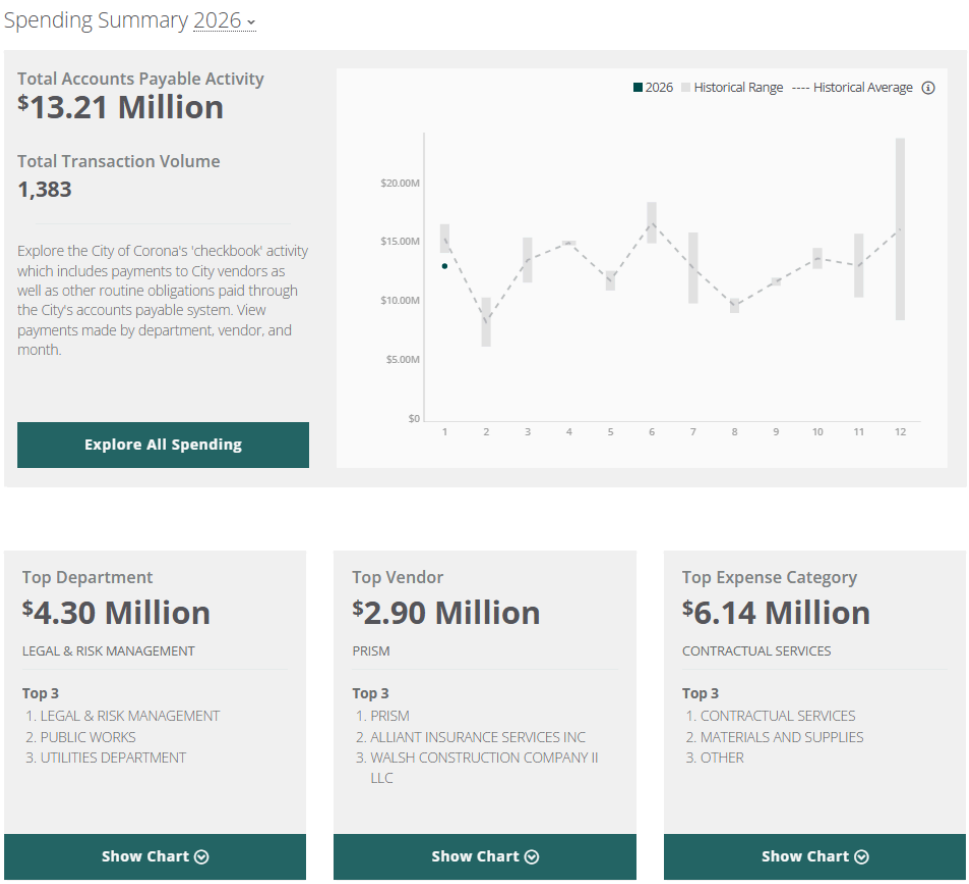
The City of Corona is committed to transparency and promoting an environment of openness in regard to the inner workings of local government. To do that well, we are clearing pathways to promote an understanding of the allocation of public funds in the City budget. This is core to the promise of a readily available government which invites public participation and keeps itself accountable for the objectives and strategic goals which are developed as a result of this partnership.

Through www.OpenDataCorona.com, readers can explore data sets directly exported out of the City's financial system. The web portal is mobile-friendly, encouraging citizen access and outreach.



The ‘Open Budget’ application is a guided view of the financial complexities of the City’s operating budget and presents ordinarily dense data in an interactive and easy-to-understand way. Users can also view an interactive map of capital projects currently in progress. The datasets include the adopted operating budgets, capital project budgets, and revenue estimates. Also included are expenditure and revenue actuals which are updated on a weekly basis.

The **‘**Open Checkbook**’** dataset includes payments made to vendors via the City’s accounts payable system. A search bar enables viewing across multiple categories.



Open Payroll

The City of Corona regularly provides employee salary and benefits information to multiple agencies, including the State of California. For historical information on this, please visit the State Controller website at www.sco.ca.gov or Transparent California at www.TransparentCalifornia.com.

Balancing Act/Taxpayer Receipt

In October 2017, the City introduced the Citizen Tax Receipt and Balancing Act budget engagement applications. The applications are designed to make the budget more interactive and transparent to residents. Both applications are available in English and Spanish.

The Citizen Tax Receipt application is intended to provide an estimate to Corona residents on where their tax dollars go. Sales and property tax funds are spent on City services such as fire, police, library, parks, street maintenance, administration, and public works. Sales and property taxes are split among several different entities, including the county and school districts. By simply entering your age, income, and the value of your home (if applicable), the tool will show you an estimate of your tax bill and where the money is spent. The application calculates taxes on real estate and estimates taxes on restaurant meals and sales tax activity, based on age and income. It does not include fees for water, sewer, trash, and storm water.

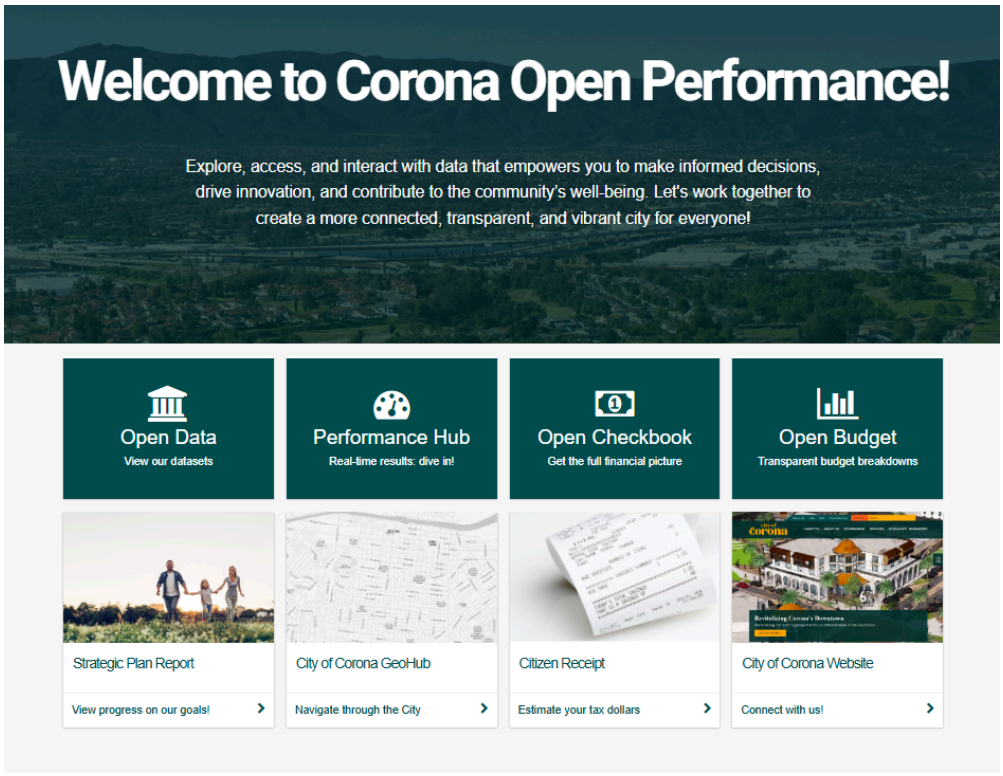
After reviewing the Tax Receipt Estimates, residents are given the opportunity to engage in budget allocations by utilizing the Balancing Act application. This portion provides a graphical representation of the General Fund budget. The simulator allows residents to adjust revenues and expenditures to create a balanced budget, while providing feedback on service and spending priorities which the City can use as it develops future budgets.

Open Data Dashboards - Corona Open Performance

In July 2018, the City of Corona launched Corona Open Performance - open data dashboards, powered by Socrata. The dashboards are a way for people to make sense of large amounts of data in a visual format. Site users can download the data sets in spreadsheets, flag data sets to watch or compare, create visualizations, such as maps, charts, and graphs, as well as embed the data into their websites. There are many data sets available for consumption that cover a variety of City operations, such as library and recreation patronage, social media, SeeClickFix, finance, police and fire activity, and transportation.

The Corona Open Performance platform will continue to evolve as goals and objectives are set and the City works towards achieving those long-term performance management targets. The City will continue to release additional data sets as they become available.

Please visit the Corona Open Performance page at http://Corstat.CoronaCA.gov.



Get Involved & Join the Conversation

The first step in getting involved is getting to know the City of Corona – what we do, and what it takes to provide city services. We invite you to explore the online tools for yourself by visiting the following web pages:

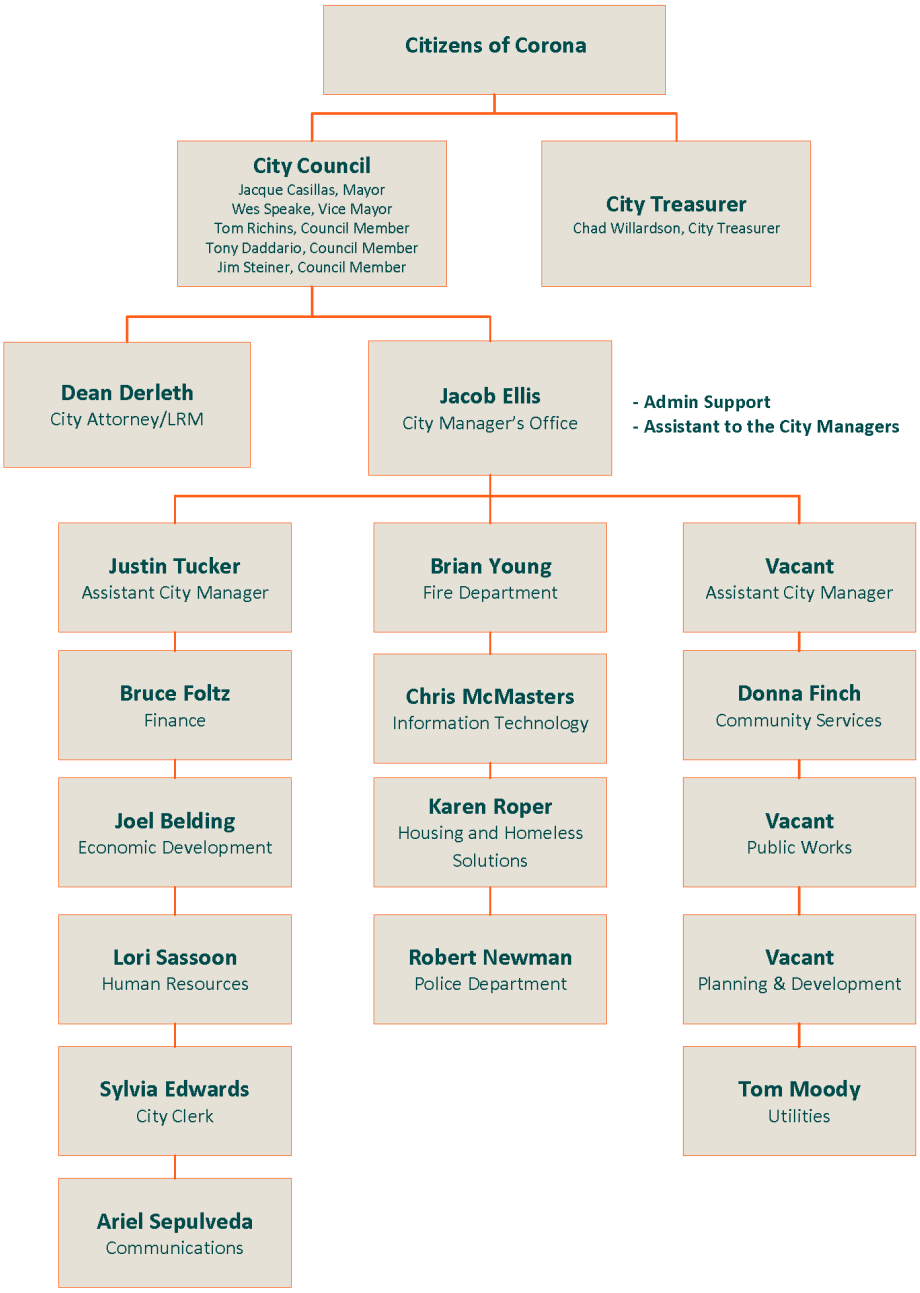
Open Budget: http://www.opendatacorona.com/#!/year/default

Open Checkbook: http://checkbook.opendatacorona.com

Balancing Act and Taxpayer Receipt: https://coronaca.abalancingact.com/

Corona Open Performance: http://Corstat.CoronaCA.gov

Citywide Organizational Chart



Guide to the City Budget Process

Building the Budget

The budget is a communication tool which accurately and openly explains the cost of providing services to the community and other public agencies. In addition, it establishes the foundation of effective financial planning. The budget is a resource planning document, with City staff and monetary support as its primary tools for achieving its goals. It establishes fiscal controls and is the legal limit for spending. The Adopted Fiscal Year (FY) 2027 budget was presented to the City Council on June 3, 2026.

Significant Budget Policies & Guiding Principle

The Corona Municipal Code, Chapter 2.04.060 requires that the City Manager prepare and submit the Annual Budget to the City Council for approval.

Under policy directive and guidance, the budget is developed based upon:

- Guidance and policy direction are provided by the City Council through the City Manager and to his/her executive leadership team.
- Long-term financial plan which reviews at least 3 years of actuals with a 5-year economic and financial outlook.
- The Citywide Strategic Plan.
- Federal, State, and Local law and emerging issues.

The City Strategic Plan outlines six major goals, which should be the City's primary focal points for investment.



Financial Stability



Strong Economy



Sound Infrastructure



Safe Community



Sense of Place



High Performing Government

Balanced Budget

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 use of any one-time funding or fund balance (including reserves). In Fiscal Year 2027, also included are some grant funded projects that will be reimbursed in future fiscal years. This information is summarized on the *Schedule of Estimated Fund Balance Change* and *Schedule of Estimated Working Capital* on pages 53-55.

Constitutional Spending Authority / Annual Tax Appropriations Limit (Gann Limit)

In November 1979, California voters approved Proposition 4 (Gann Initiative) and added Article XIIIB to the California State Constitution. In 1980, the State Legislature added Dvision 9 (commencing with Section 7900) to Title I of the Government Code to implement Article XIIIB. This legislation required the governing body of each local jurisdiction in California to establish an Annual Tax Appropriations Limit (Gann Limit) on or before June 30th for the following fiscal year. The Gann Limit was based on actual appropriations during the Fiscal Years 1978-1979 and was increased each year using the growth in population and inflation.

On June 5, 1990, California voters approved Proposition 111, amending Article XIIIB. Proposition 111 allowed local jurisdictions to choose the annual adjustment factors. The adjustment factors included the growth in the California per capita income, or the growth in the non-residential assessed valuation due to construction within the city and the population growth within the county or the city.

Appropriations in the Annual Budget comply with the City's appropriation limit as calculated in accordance with Article XIIIB of the Constitution of the State of California and Government Code Section 7900 (Gann Appropriation Limit), which limits growth in appropriations to a percentage increase in the cost of living as well as the City's population.

The City Council adopted a resolution on June 3, 2026, that establishes the City's Tax Appropriations Limit for Fiscal Year 2027 at $207,170,784. With an appropriations limit of $825,566,846, the City of Corona's expenditure budget is $320,763,916 under the appropriation limit. The limitation is not a restricting factor for the City of Corona due to the high population growth after the calculation requirements were established. Historically, the City's "subject to limit" amount has been less than 30% of the appropriations limit. This factor will continue to be monitored annually and budget adjustments will be recommended if necessary in future years.

General Fund Balance Reserve Policy

The City's General Fund Balance Reserve Policy was originally established in 2010. The emergency contingency reserve was $53.9 million as of June 30, 2025. This amount represents three months of the General Fund Operating Expenditures, which is in compliance with the General Fund Balance Reserve Policy. In FY 2022, City Council approved the Pension Stabilization Trust, the balance as of June 30, 2025 was $54.9 million. At the end of FY 2022, the Measure X Reserve was created. As of June 30, 2025, the Measure X reserve was $13.2 million. The total of noted reserves for the City of Corona General Fund is $122.0 million as of June 30, 2025.

Investment Policy

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

The Investment Policy is approved by the City Council and adopted by resolution. The policy is available on the Finance Department's page of the City of Corona's website at www.CoronaCA.gov.

Debt Policy

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

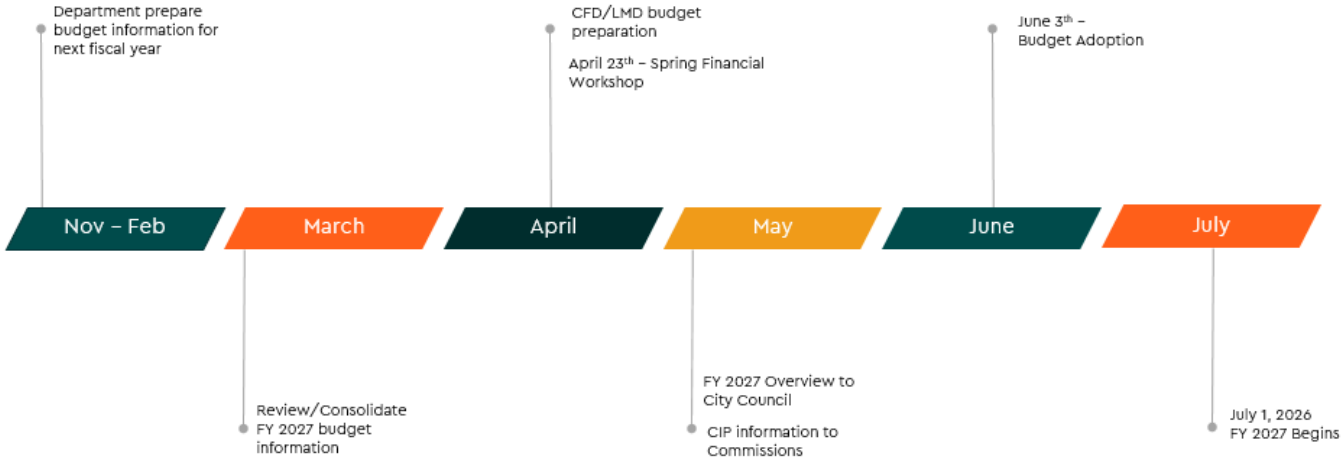
The Debt Policy is approved by the City Council and adopted by resolution. The policy is available on the Finance Department's page of the City of Corona's website at www.CoronaCA.gov.

City Budget Calendar

The budget process begins as a team effort in November of each year. The Finance Department works in cooperation with all City departments to formulate revenue projections for the upcoming fiscal year. From this, the individual departments use the projected revenues and existing fund balance information to prioritize and recommend the budget to meet the next fiscal year's objectives.

The City Manager's Office and the Finance Department review each budget proposal, revenue assumptions, and all current financial obligations, before presenting the proposed budget to the City Council.

For Fiscal Year 2027, two public meetings were held to provide in-depth details, City Council and public input, and discussion about the City's budget. With the implementation of Measure X in Fiscal Year 2022 (the City's 1% sales tax measure), a large part of the conversation was to ensure the budget meets the community's priorities with the additional funds.



- April 23, 2026 Spring Financial Workshop – Revenues, Operating and Capital Budget, Service Adjustments
- May 20, 2026 City Council – FY 2027 Proposed Budget Overview/Recap
- June 3, 2026 City Council – Council Approves FY 2027 Budget

Budgetary Control and Amendments

New and continuing (multi-year) appropriations are set for City funds via a majority vote of the City Council. The legal level of budgetary control is at the City Manager and department level. Budget amendments within departments are approved by Department Directors, as long as the amendment does not increase the department's overall spending authority as dictated by the current budget.

Any amendment which increases spending authority must obtain City Council approval by majority vote. Furthermore, an amendment to the City's Project Budget exceeding 10%, as explained below, requires City Council approval. This is because each project, having a specific scope, is awarded funding on a discrete basis, and therefore, is treated as a stand-alone budget.

As a practical matter, project budgets may be exceeded, from time to time, due to circumstances that cannot always be predicted in advance. In that event, departments are permitted to transfer up to 10% from a similar project within the same category and have the same funding source. If this condition cannot be met, then departments are required to obtain City Council approval to increase, decrease or transfer funding which exceeds the 10% threshold.



This photo was taken at Skyline Drive Trails, and it relates to the completed Trails Master Plan operating and maintenance project.

Understanding the City Budget

The City Budget in a Nutshell

The City of Corona's fiscal year begins July 1st and ends June 30th. Annually, through a public process, the budget commits financial resources to a myriad of services and programs that the City provides. In other words, it commits funding to what we do. However, the budget also works to legally limit funding too. The legal limit is required because financial resources are finite. Therefore, the investments that we make (of these finite resources) into what we do (or want to do) reflect the priorities of the City and the direction of its future.

What Does the City of Corona Do?

In alignment with the City's Strategic Plan, all City services and the cost of providing those services can be tied back to one of **6 Citywide Priorities** which influence the quality of life for our residents. These are the primary components or goal posts of the annual operating budget.



Financial Stability



Strong Economy



Sound Infrastructure



Safe Community



Sense of Place



High Performing Government

Budget Accounting & Presentation

A formal budget is employed as a management control device during the year. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

The accounts of the City are organized by funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. City 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.

The City budget includes information regarding estimated costs (or outflows) and revenue (or cash inflows) for identified programs, projects, and levels of service to meet the needs of the City. All annual operating budget appropriations lapse at the end of the fiscal year, except for items that have specifically received City Council approval and grant funded programs with a funding period that ends after June 30th. Operating and Maintenance projects and Capital projects typically span more than one fiscal year, and the appropriations roll forward (continuing appropriations) until projects are completed, placed into service, accounted for as capital assets, or abandoned at the discretion of the City Departments or the City Council.

The City of Corona's budget is prepared and based on five expense categories; personnel, supplies and services, debt service, operating and maintenance projects and capital improvement projects. The first two listed are considered operational in nature and are known as recurring costs. Debt service refers to principal and interest payments on borrowed funds (such as bonds or long-term loans). Operating and Maintenance projects are investments in systems or other improvements that do not meet the criteria of a capital improvement project. Capital improvement projects (CIP) are long-term investments to improve, repair, replace, or construct an asset, facility, or public infrastructure which cost over $50,000. These reside "outside" of the operational budget and are an example of a one-time cost.

Basis of Accounting and Budgeting

Basis of accounting refers to the timing of revenue and expenditure recognition for budgeting and financial reporting. The City's financial statements and accounting records are maintained in accordance with Generally Accepted Accounting Principles (GAAP) of the United States and outlined by the Governmental Accounting Standards Board (GASB). The accounts of the City are organized by funds, each of which is considered a separate accounting entity. The City collects and records revenues and expenditures within the following categories: Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Governmental Funds include the General Fund, Special Revenue, Debt Service, and certain capital project funds which receive primarily grants or intergovernmental revenues (such as Housing and Urban Development - HUD). 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 **General Fund** is the City's primary operating fund and accounts for most City programs and services which are supported by general taxing revenue and/or fees.
- 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).
- 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.
- 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.

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. Proprietary funds include Enterprise and Internal Service Funds.

- The **Enterprise Funds** are used to separately account for self-supporting activities that are supported by rates and/or fees. These funds include Airport, Electric Utility, Water Utility, Transit (Dial-a-Ride and Fixed Route Shuttles) and Sewer Utility.
- 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. These costs include information technology, risk management, warehousing, and fleet.

Fiduciary Funds are custodial in nature (assets equal liabilities) and are accounted for on the accrual basis of accounting. Successor Agency (formerly the Corona Redevelopment Agency) and funds that are maintained to account for debt service obligations relating to certain assessment and community facilities districts are included in this category.

Table - Listing of City Funds

GOVERNMENTAL FUNDS

General Fund

110 General Fund
120 Measure X Fund
130 Corona Mall Properties Fund
232 Civic Center Fund
240 Community Benefit Fund
485 Sec 115 Trust – Pension STB Fund

Special Revenue Funds

206 Library Facilities Fee Fund
207 Fire Wildland Mitigation Fund
208 TC Police Facilities Fund
209 TC Fire Facilities Fund
211 Street and Traffic Signals Fund
212 Drainage Fee Fund
213 Police Facilities Fund
214 Fire Facilities Fund
215 Public Meeting Facilities Fund
216 Aquatics Center Fund
217 Parks and Open Space Fund
218 Corona Mall BID Fund
221 RMRA Fund
222 Gas Tax (2105-2106-Prop 42) Fund
224 Rideshare-Trip Reduction Fund
227 Measure A Fund
228 PEG Fund
229 EMS System Enhancements Fund
231 CAL COPS Grants Fund
234 Parkland Acquisition Fee Fund
235 CFD 2016-3 Zn12 Lemon Grove Fund
236 CFD 2018-1 Spec Tax B Bedford Fund
237 CFD 2018-2 Spec Tax B Sierra Bella Fund
238 CFD 2017-2 Spec Tax B Valencia Fund
239 CFD 2016-3 Zn13 Corona Industrial Pk Fund
241 Abandoned Vehicle Abatement Fund
246 CFD 2000-1 (Eagle Glen II) Fund
247 CFD 2002-2 LMD Fund
248 CFD 97-1 Landscape Fund
249 CFD 2001-1 Landscape Fund
250 Asset Forfeiture Fund
251 CFD/LMD 2002-3 Fund
252 LMD 2003-1 Lighting Fund
253 CFD/LMD 2011-1 Landscape Fund
255 CFD 2016-2 Terrassa Special Tax Fund
256 CFD 2016-3 Zn1 Monte Olivo
257 CFD 2016-3 Zn2 Boardwalk Fund
258 CFD 2016-3 Zn3 Dollar Self Fund
259 CFD 2016-3 Zn4 515 S Promenade Fund
260 Residential Refuse/Recycling Fund
261 SC Major Thoroughfares Fund

Special Revenue Funds (continued)

263 CFD 2016-3 Zn17 Corona Med Center Fund
264 CFD 2016-3 Zn18 Corona Interchange Fund
265 CFD 2016-3 Zn19 Cresta/Promenade Fund
266 CFD 2016-3 Zn20 Bedford Marketplace Fund
267 CFD 2016-3 Zn21 Christopher Ranch Fund
268 CFD 2016-3 Zn22 N Main Retail Fund
269 CFD 2016-3 Zn23 Fullerton/Taber Fund
270 CFD 2016-3 Zn24 WC Freeway Center Fund
271 CFD 2016-3 Zn25 Prom Dist Fund
272 CFD 2016-3 Zn26 TM 36605/36608 Fund
273 CFD 2016-3 Zn27 Corona Tle Fund
274 South Corona Landscaping Fund
276 CFD 2016-3 Zn28 A&F Tennis Center Fund
277 CFD 2016-3 Zn29 TM 36821 Fund
279 CFD 2016-3 Zn31 Lat Business Fund
280 CFD 2016-3 Zn32 NH Sherborn Fund
281 CFD 2016-3 Zn33 Oakmont Fund
282 CFD 2016-3 Zn34 Fund
283 CFD 2016-3 Zn40 Fund
284 CFD 2016-3 Zn44 Fund
285 CFD 2016-3 Zn35 Fund
287 CFD 2016-3 Zn15 Northpoint Fund
288 Park Development (Quimby) Fund
289 Dwelling Development Tax Fund
293 Opioid Settlement Fund
294 CFD 2016-3 Zone 6 Chung Fund
297 CFD 2016-3 Zone 8 K Parker Fund
410 PLHA Grant Fund
411 US Dept of Justice Grant Fund
412 State Encampment Resolution Funding Grant Fund
413 American Rescue Plan Act Fund
415 Library Other Grants Fund
422 Traffic Offender Fund
442 Adult and Family Literacy Grant Fund
446 LMD 84-1 Lighting Fund
455 LMD 84-2 Zone 2 Fund
456 LMD 84-2 Zone 4 Fund
457 LMD 84-2 Zone 6 Fund
458 LMD 84-2 Zone 7 Fund
460 LMD 84-2 Zone 10 Fund
461 LMD 84-2 Zone 14 Fund
462 LMD 84-2 Zone 15 Fund
463 LMD 84-2 Zone 17 Fund
464 LMD 84-2 Zone 18 Fund
468 LMD 84-2 Zone 19 Fund
470 LMD 84-2 Zone 20 Fund
471 LMD 84-2 Zone 1 Fund
473 Eagle Glen HOA Fund

Table - Listing of City Funds

GOVERNMENTAL FUNDS

Debt Service Funds

391 2016 Lease Revenue Bonds Fund

Capital Projects Funds

243 PW Grants/Agreements Fund
244 SB 821 Transportation Grant Fund
245 NPDES Discharge Fund
291 Low Moderate Income Housing Fund
431 CDBG Fund
432 HOME Investment Partnership Fund
445 Bicycle Transportation Account Fund
478 TUMF – RCTC Fund
479 TUMF – WRCOG Fund
480 Reimbursement Grants Fund

PROPRIETARY FUNDS

Enterprise Funds

275 Airport Fund
440 Sewer Capacity Fund
453 2012 Water Revenue Bonds Fund
454 2013 Wastewater Revenue Bonds Fund
507 Water Capacity Fund
512 2025 Water Revenue Bonds Fund
513 2025 Wastewater Revenue Bonds Fund
567 Reclaimed Water System Fund
570 Water Utility Fund
571 Water Utility Grant Fund
572 Sewer Utility Fund
573 Sewer Utility Grant Fund
576 Direct Access Electric Utility Fund
577 Transit Services Fund
578 Greenfield Electric Utility Fund
579 Electric Utility Grant Fund

Internal Service Funds

680 Warehouse Services Fund
681 Information Technology Fund
682 Fleet Operations Fund
683 Workers' Compensation Fund
684 Fleet Replacement Fund
687 Liability Risk Retention Fund

FIDUCIARY FUNDS

Agency Funds

342 CFD 86-2 (Woodlake) Fund
358 CFD 89-1 A (LOBS DW) Fund
359 CFD 89-1 B (LOBS Improvement) Fund
365 AD 95-1 (Centex) Fund
366 AD 96-1, 96 A (Mtn Gate) Fund
368 AD 96-1, 97 A (Van Daele) Fund
369 AD 96-1, 97 B (WPH) Fund
370 Ref CFD 90-1 (South Corona) Fund
371 CFD 97-2 (Eagle Glen I) Fund
373 AD 96-1, 99A (Centex) Fund
374 CFD 2000-01 (Eagle Glen II) Fund
377 CFD 2001-2 (Cresta-Grande) Fund
378 CFD 2002-1 (Dos Lagos) Fund
381 CFD 2002-4 (Corona Crossings) Fund
382 CFD 2004-1 (Buchanan Street) Fund
383 CFD 2003-2 (Highlands Collection) Fund
384 CFD 2018-1 Bedford 1A Fund
386 CFD 2018-2 Spec Tax A Sierra Bella Fund
387 CFD 2002-1 (Improvement Area) Fund
390 CFD 2016-2 Terrassa Special Tax A Fund
392 CFD 2017-2 Spec Tax A Valencia Fund
393 CFD 2018-1 Bedford IA2 Tax A Fund

Successor Agency Funds

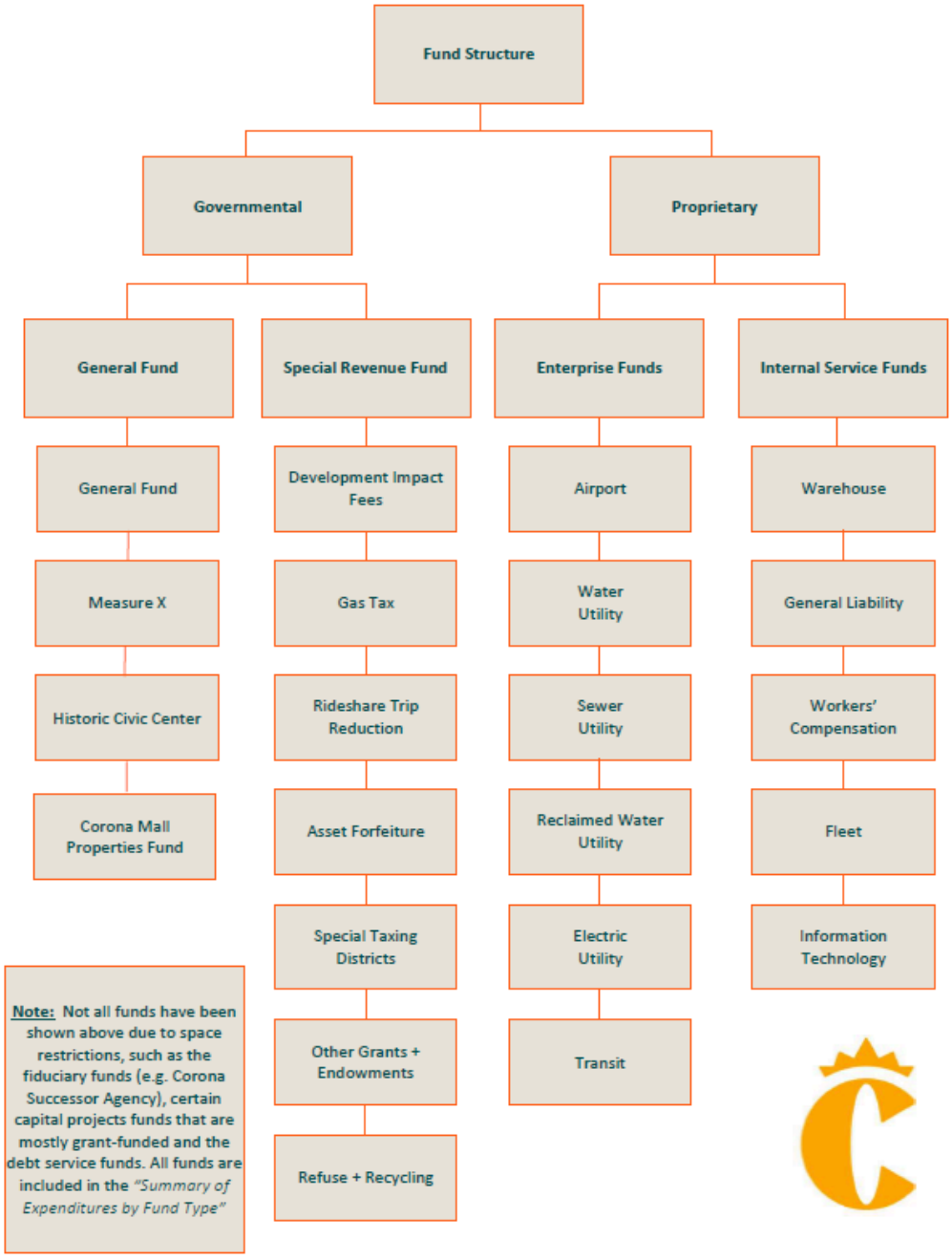
233 Obligation Payment Fund
417 RDA Successor Agency Fund
475 Successor Agency Administration Fund

FY 2027 Fund Types, by Department

	Governmental Funds				Proprietary Funds		Fiduciary Funds	
Departments	General Fund	Special Revenue	Debt Service	Capital Project	Enterprise	Internal Service	Agency	Successor Agency
Capital Improvement Projects	X	X		X	X	X		
City Manager's Office	X	X		X				
Community Services	X	X		X	X			
Debt Service	X	X	X	X	X	X	X	X
Economic Development	X				X			
Elected Officials	X							
Finance	X					X		X
Fire	X	X						
General Government	X							
Human Resources	X							
Information Technology	X					X		
Legal & Risk Management	X					X		
Operating & Maintenance Projects	X	X		X	X	X		X
Planning & Development	X	X			X			
Police	X	X						
Public Works	X	X		X	X	X		
Utilities		X			X			

City Fund Structure

Note: Not all funds have been shown due to space restrictions, such as the fiduciary funds (e.g. Corona Successor Agency), certain capital projects funds that are mostly grant-funded and the debt service funds. All funds are included in the "Summary of Expenditures by Fund Type"



Key Budgetary Assumptions & Changes

General Economic Outlook for California

Amid ongoing global events, political volatility, and consumer uncertainty surrounding both the California and national economies, near-term sales tax revenues are still expected to post modest growth. Fiscal year 2026 and 2027 projections are consistent with expectations set in the second quarter of 2025, reflecting a broadly stable outlook, and gradually improving statewide sales tax revenues. Consumers remain attentive to inflation trends, tariff-related price changes, interest rate movements, and fuel costs. Despite these pressures, overall spending patterns have demonstrated resilience. Household demand is expected to remain steady, supporting moderate gains over the coming year even as pockets of unpredictability persist across numerous sectors.

National and Statewide Economic Drivers	Estimated FY2026	Estimated FY2027
U.S. Real GDP Growth	2.5%	2.2%
U.S. Unemployment Rate	4.4%	4.5%
California Employment Growth *(Non-Farm)*	0.2%	0.2%
California Unemployment Rate	5.5%	5.3
California Median Existing Home Price	$741,508	$747,246
California Residential Building Permits	94,175	102,021

Source: HDL Companies - California Sales Tax Trends and Economic Drivers Report - Q4 2025 Data

The City of Corona has a diversified mix of businesses. The following are some exciting economic development activities occurring within Corona that will bolster the City's economic condition:

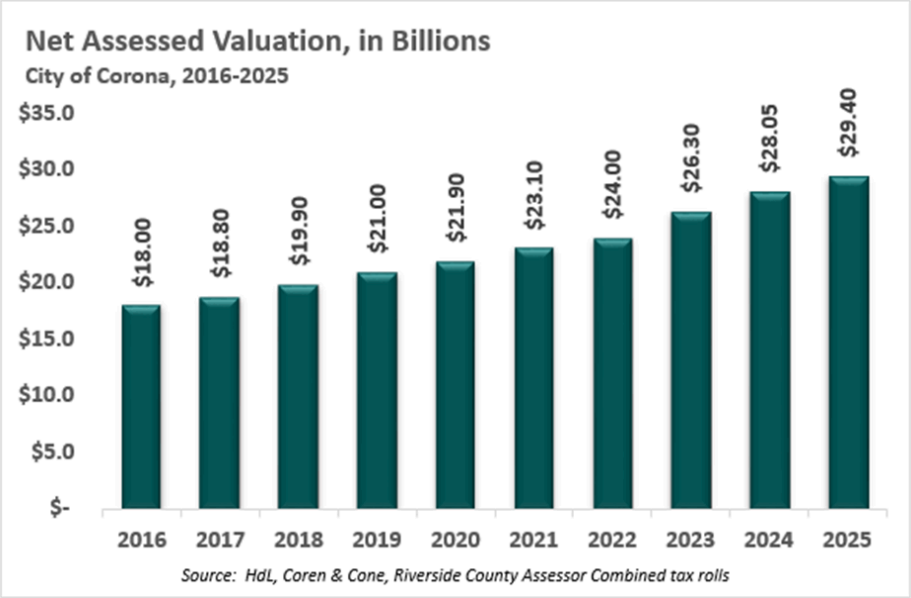
- The City continued improvements at the South Mall, now known as The HUB. The City continued parking lot improvements, contracted with an architecture firm to prepare renovation plans for two buildings, held two grand openings for Circle City Tavern and The Wine Down, secured additional tenants for the South Mall, rebranded the area as The HUB, and issued an RFP to secure a programming and operating company.
- The City advanced efforts for a Food Hall at The HUB and completed Design for Summer 2026 Construction.
- The City established an Entertainment Zone and Jobs Creation Program in the Downtown.
- The City continued acquisition efforts for the North Mall, with 23 of 24 properties acquired or under contract.
- The City continued implementation of the Downtown Revitalization Plan, including advancing planning of the Sixth Street Beautification project, exploring financial tools to support efforts, and attracting business types that align with community requests.
- The City continued retail attraction efforts in partnership with a consulting firm and held meetings with multiple retailers expanding in the Southern California market.
- The City secured $2.5M in funding and began construction of an Innovation Center to be located at the Corona Public Library.
- The City continued retention efforts and conducted 200+ business visits to offer services and retention support. In addition, the City launched Corona's restaurant Guide and Experience Corona app.

Key Revenue Assumptions

Property Tax Revenue

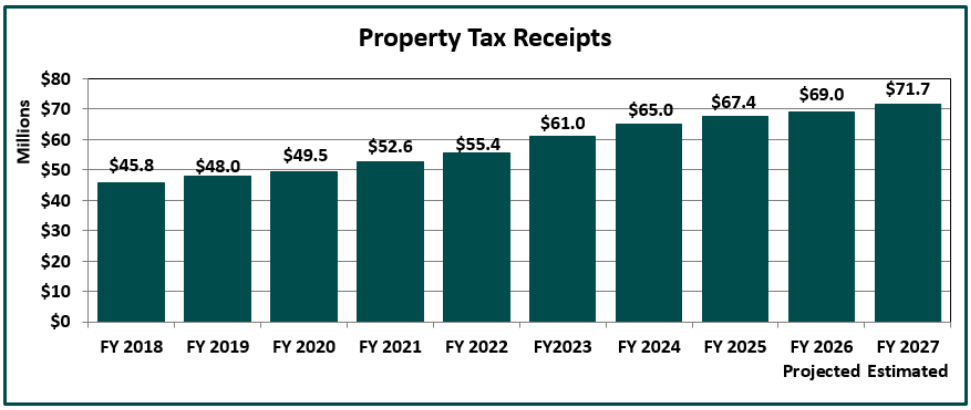
Property tax revenues are estimated at $71.7 million for FY 2027. This represents an overall property tax increase of 3.8% for FY 2027, when compared to the FY 2026 year-end projection of $69.0 million.

- Assessment roll growth is assumed to be approximately 4% when compared to Fiscal Year 2026. The City continues to see growth in the taxable assessed values for properties. Property tax collected in Fiscal Year 2027 is based on a valuation date of January 2026. While homeowners are seeing increasing values in the real estate market, assessed value growth is capped at 2% based on Proposition 13. The growth in assessed value is due to additional inventory and re-assessed value as property changes ownership.



- Assessment roll growth is partially offset by delinquencies which affect the City's ability to collect property tax revenue. The delinquency rate is assumed to be approximately 4% for FY 2027, which is in line with normal trends for delinquencies. FY 2026 was also estimated at a 4% rate.
- The Vehicle License Property Tax revenues are estimated to increase by $0.8 million, or 4.0%, as that line item is based on the assessed valuation growth.

The Property Tax Receipts graph is a ten-year look at total property tax revenues. The budget for FY 2027 includes an estimated increase in assessed valuation. For the property tax line items where the delinquency factor applies, those estimates have been adjusted appropriately.



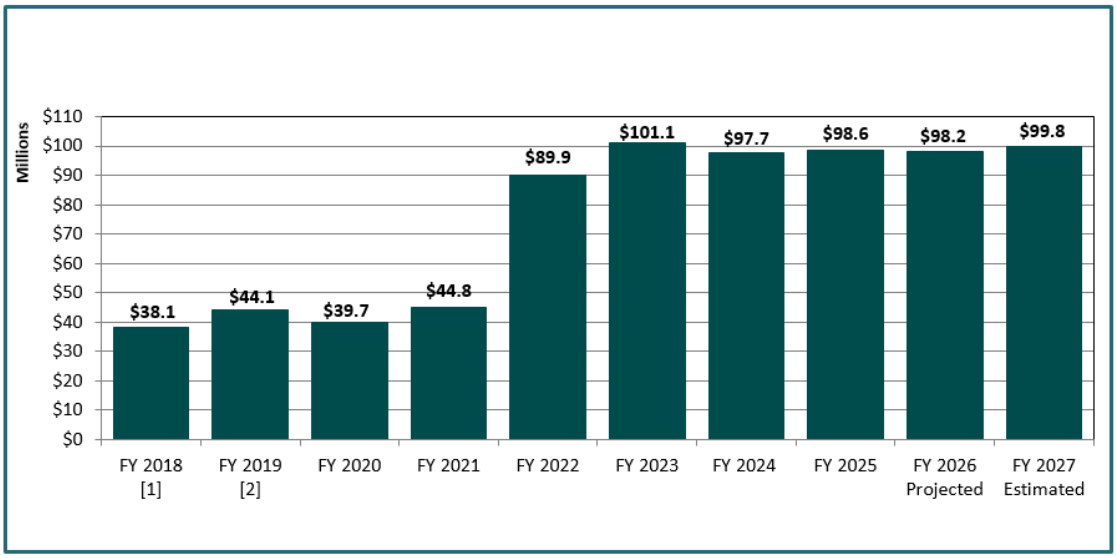
Sales Tax Revenue

The sales tax revenue category is estimated at $99.8 million for Fiscal Year 2027, which represents a 1.6% increase when compared to the FY 2026 year-end projection of $98.2 million.

In FY 2027, the sales tax revenues are projected to be $99.8 million, an increase of $1.2 million as compared to the FY 2025 actuals of $98.6 million. Measure X was approved by a majority of Corona voters in November 2020. The additional 1% sales tax measure was effective on July 1, 2021. Updated net estimates are $41.6 million for FY 2026 and $42.3 million for FY 2027. The net estimates include the sales tax agreement payments to be paid to businesses with those agreements.

The following chart is a ten-year look at the total sales tax revenue category. Starting in FY 2018, an accounting change was made to move sales tax agreements (aka operating covenant agreements) from expenditures to a contra revenue account. This change was to provide more clarity on the net sales tax revenue available for funding the City's operations. A full listing of the City's operating covenant agreements is available on the City's website, on the City Manager's Office page.

Sales Tax Revenue History



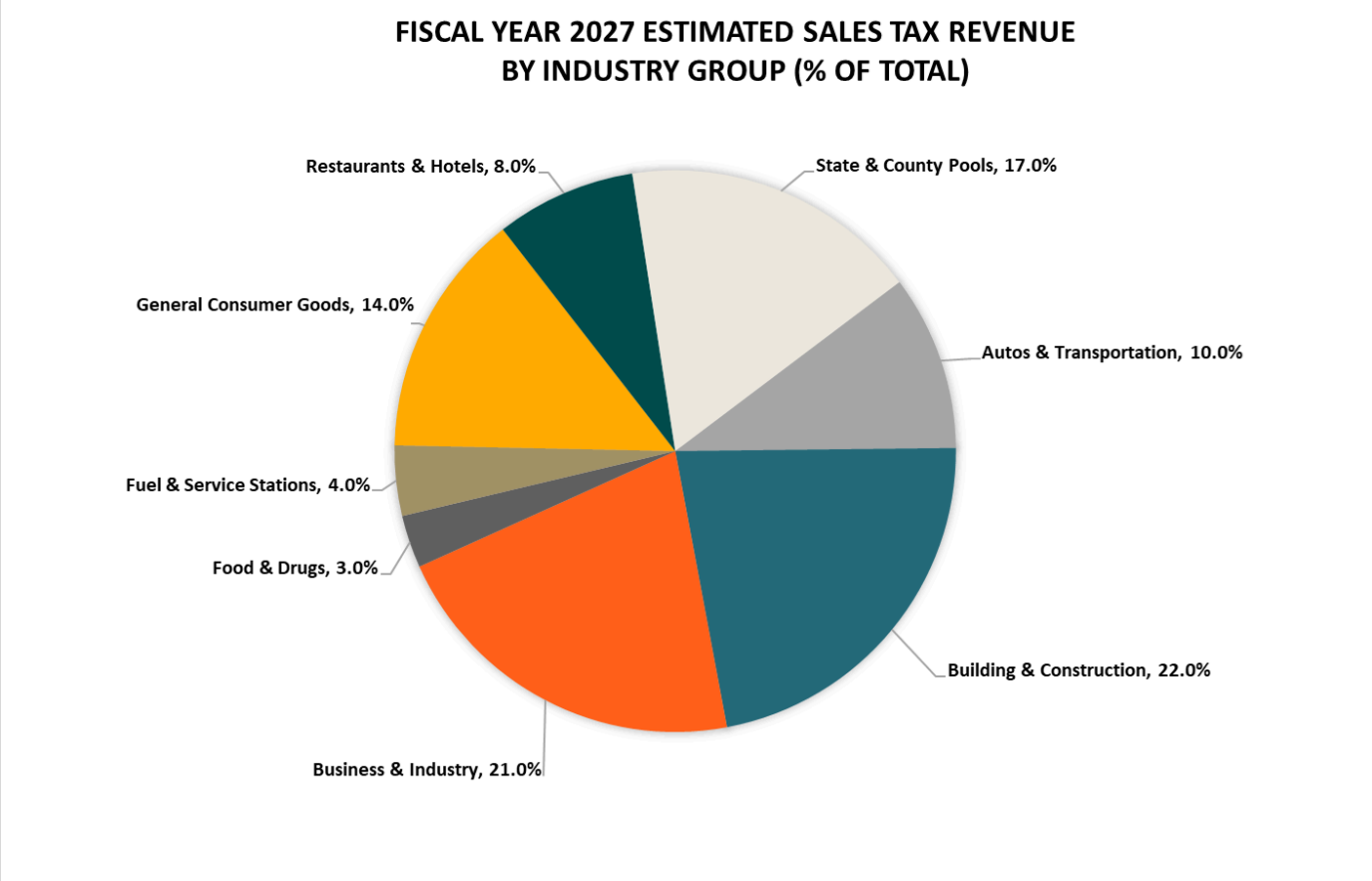
[1] FY 2018 Projected and forward - includes accounting change for sales tax agreements; [2] FY 2019 includes $1.4 Million received for FY 2018 activity.

Estimated Statewide Sales Tax Trends, by Industry Group:

Industry Group	FY 2026 Estimates	FY 2027 Estimates
Autos & Transportation	-0.5%	2.5%
Building & Construction	-2.2%	1.3%
Business & Industry	2.3%	3.0%
Food & Drugs	-1.7%	0.4%
Fuel & Service Stations	1.3%	3.9%
General Consumer Goods	1.1%	1.2%
Restaurants & Hotels	1.8%	1.9%
State & County Pools	5.3%	2.5%

Source: HDL Companies - California Sales Tax Trends and Economic Drivers Report - Q4 2025 Data

The following pie chart breaks down the City's estimated sales tax revenue by industry group for Fiscal Year 2027.



Highway User Taxes - Gas Tax and Road Maintenance and Rehabilitation Account (RMRA)

Gas Tax revenue (Fund 222) is estimated at $4.8 million for Fiscal Year 2027, an increase of 0.9% as compared to FY 2026 projected. The Road Maintenance and Rehabilitation Account (RMRA, Fund 221) is estimated at $4.8 million for FY 2027. This estimate is an increase of 5.9% when compared to the FY 2026 year-end projection.

Provisions in the California Streets & Highway Code allocate funding to cities for the maintenance and improvement of public streets, roads, and highways. Revenues are collected from taxes imposed on the purchase of gasoline and fuel, and allocations are administered by the California Department of Tax and Fee Administration.

California has experienced a shift in consumer preferences, from traditional gasoline-powered to more fuel-efficient vehicles due to tax incentives, rebates, and environmental concerns. This has resulted in reduced available revenues for cities and constricted cash flows needed to support critical street maintenance and transportation-related projects.

In 2017, the Governor approved additional gas taxes to fund street and road infrastructure projects throughout the State of California. The Road Repair and Accountability Act of 2017, now known as the Road Maintenance and Rehabilitation Account (RMRA), contains special provisions to protect the funds from being diverted for other purposes. Funding is estimated to provide $15 Billion for California streets and roads over the next ten years.

The following table provides estimates for both the RMRA Fund and the Gas Tax Fund.

Fund	Actual FY 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026	Estimated FY 2027	% Change to FY 2026
221 - RMRA Fund	$ 3,489,645	$ 4,069,764	$ 4,735,352	$ 4,570,621	$ 4,840,526	5.9%
222 - Gas Tax Fund	$ 4,149,826	$ 4,481,672	$ 4,697,624	$ 4,742,319	$ 4,787,350	0.9%

Water and Sewer Revenue

In the Water Utility Fund in FY 2027, revenue is anticipated to decrease by $4.8 million, or 5.8% over the FY 2026 projections.

In the Sewer Utility Fund, FY 2027 revenues are estimated to increase by $4.0 million, or 10.% over the FY 2026 projections.

Fund	Actual FY 2023	Actual FY 2024	Actual FY 2025	Projected FY 2026	Estimated FY 2027	% Change to FY 2026
570 - Water Utility	$ 77,309,190	$ 61,769,598	$ 70,243,990	$ 82,618,759	$ 77,863,974	-5.8%
572 - Sewer Utility	$ 35,263,627	$ 37,071,730	$ 38,658,143	$ 39,705,872	$ 43,679,567	10.0%

Significant Expense Assumptions

Line-Item Budget



The City of Corona uses a line-item budgeting approach, a traditional method in which expenses are listed and categorized individually on a budget sheet. Each line corresponds to a specific expense or revenue source, providing a clear view of how funds are allocated and where revenue is generated. As part of this process, department directors were required to examine their budgets in detail. This review included analyzing several years of historical actuals, evaluating funding sources and revenue trends, and assessing commonly used commodities and citywide service level agreements in relation to upcoming service needs and goals. Each department reviewed three years of actual data and was asked to adjust its budget so that each request was supported by historical context.

Overall, a line-item budget serves as an effective tool for precise financial planning and oversight, offering clear visibility and strengthened accountability in managing an organization's funds.

Salaries and Benefits

The salaries and benefits budget for FY 2027 has been prepared based on current resolutions or Memorandums of Understanding (MOU). All represented groups have negotiated contracts set to expire December 31, 2027.

Employee Group	Approval Date	Agreement Terms
Public Safety Groups (Approved by MOU):		
Corona Firefighters Association (CFA)	12/18/24	12/28/24 - 12/31/27
Corona Police Employees Association (CPEA)	12/18/24	12/28/24 - 12/31/27
Corona Police Supervisors Association (CPSA)	12/18/24	12/28/24 - 12/31/27
Non-Safety Groups (Approved by MOU):		
Corona Public Service Employees Association (CPSEA)	12/18/24	12/28/24 - 12/31/27
Corona Supervisors Association (CSA)	12/18/24	12/28/24 - 12/31/27
Non-Safety Groups (Approved by Resolution):		
Executive Employees (EXEC)	12/18/24	12/28/24 - 12/31/27
Management Employees (MGMT)	12/18/24	12/28/24 - 12/31/27
Confidential Employees (CONF)	12/18/24	12/28/24 - 12/31/27

Note: The negotiated terms for the City Manager and City Attorney/Legal & Risk Management Director are based on their individual contracts as approved by the City Council. Copies of their contracts along with the rest of the Executive group can be found on the City's website (www.CoronaCA.gov) in the Open & Transparent section.

With respect to health care costs, the budget is based on individual employee elections and the current MOUs or adopted resolutions. Health related costs in FY 2027 are budgeted at $16.6 million which is a 3.1% increase as compared to the Adopted FY 2026 budget.

California Public Employees Retirement System (CalPERS)/Pension Obligation Bonds

CalPERS contributions are made up of two components. The first is the normal cost which is calculated as a percentage of pay and will continue as long as the City has active employees in the CalPERS system. The second component is the unfunded accrued liability (UAL). The UAL amount and annual contribution are determined by assessing the projected funding target, as compared to the current market value of the plan's assets.

In October 2021, the City issued pension obligation bonds to reduce the overall pension impact on the City's budget and ultimately save money. The action was officially approved by the City Council in January 2021. The bonds extinguished the UAL at that point in time. With the payment structure of the bond issuance, the City anticipates saving $166 million over 20 years. On an annual basis, CalPERS prepares actuarial reports which re-evaluate the investment returns and the projected funding target for current and future retirees. Staff will review the actuarial reports to evaluate and address any future unfunded liabilities per the City's adopted Pension Management Policy.

In July 2025, the City received the June 2024 actuarial reports. They are the third reports since the issuance of the Pension Obligation Bonds. The City's new combined UAL is $97.8 million, with a minimum payment of $8.3 million in FY 2027. To achieve cash flow savings, for several years the City of Corona utilized the annual lump sum pre-payment option offered by CalPERS. By making the full annual payment of the UAL in July, rather than spread over 12 months, the City can take advantage of a savings of approximately 3%. For FY 2027, the City will once again take advantage of the annual lump sum pre-payment option offered yielding a savings of $270,087, or 3.3%, across all plans. For more details on the total CalPERS contributions, please reference the CalPERS information in the Budget Overview section.

Other Post-Employment Benefits (Benefits for Retirees)

OPEB costs are estimated to increase by $655,267, or 5.8%, in FY 2027 as compared to the FY 2026 adopted budget.



The City is obligated to pay certain other post-employment benefits ('OPEB') to retirees, consisting primarily of retiree medical costs. To mitigate the further escalation of OPEB costs, the City established an irrevocable OPEB trust fund through the California Employers' Retiree Benefit Trust (CERBT) Program in March 2008. The current fiscal policy is to fund the annual required contribution ('ARC'). The ARC is an actuarially-determined annual contribution that addresses current costs (for active retirees) and future costs (for eligible, current employees) which the City is obligated to pay.

OPEB costs in FY 2026 were budgeted at $11,293,857. The budget for FY 2027 is $11,949,124, which is an increase of $655,267, or 5.8%, over the budget for FY 2026. The budget is based on the most recently completed actuarial report which considers a multitude of factors to calculate the City's contribution.

Consolidated Financial Summary/Major Funds

The following summarized schedule shows a three-year period for the City of Corona's major funds: General Fund and Water Utility Fund. A fund whose revenues or expenditures are greater than 10% of the overall total revenues or expenditures is considered a major fund, for budget purposes.

	GENERAL FUND			WATER UTILITY FUND		
	Actuals FY 2025	Adopted Budget FY 2026	Adopted Budget FY 2027	Actuals FY 2025	Adopted Budget FY 2026	Adopted Budget FY 2027
INFLOWS BY REVENUE SOURCE						
Property Tax	$ 67,414,475	$ 68,469,800	$ 71,653,700	$ -	$ -	$ -
Sales Tax	98,620,077	100,207,312	99,794,596	-	-	-
Other Taxes	16,296,271	16,144,202	16,715,401	-	-	-
Licenses, Fees & Permits	2,827,620	2,408,480	2,622,234	-	-	-
Fines, Penalties & Forfeitures	1,031,601	1,197,981	1,068,286	624,698	566,174	594,063
Special Assessments	1,000,503	787,463	1,149,435	-	-	-
Investment Earnings	19,993,226	8,513,667	10,828,066	2,384,074	1,540,179	1,720,592
Intergovernmental Revenue	7,519,958	3,027,163	3,609,585	-	-	-
Current Services	14,534,318	13,001,906	14,599,390	44,902	20,995	19,907
Payment in Lieu of Services	7,774,866	8,024,801	8,573,037	36,538	35,000	35,000
Other Revenue	11,945,322	18,572,039	10,541,756	916,072	504,081	397,860
Proceeds From Long Term Obligation	-	-	-	141,368	88,308	95,469
Other Sources Revenue	-	-	2,000,000	-	-	-
Utility Service Charges	-	-	-	66,096,339	68,330,857	75,001,083
Transfers In	3,991,254.23	1,361,138	3,494,240	-	-	-
TOTAL INFLOWS	**252,949,494**	**241,715,951**	**246,649,727**	**70,243,990**	**71,085,594**	**77,863,974**
OUTFLOWS BY DEPARTMENT						
Capital Projects	12,976,461	4,792,802	2,626,495	4,412,409	5,475,000	20,015,000
City Manager's Office	12,381,226	10,256,989	10,452,674	-	-	-
Community Services	19,374,860	20,097,072	21,472,134	-	-	-
Economic Development	931,053	1,784,936	1,660,522	-	-	-
Elected Officials	159,963	216,878	209,032	-	-	-
Finance	4,885,584	5,654,061	5,992,696	-	-	-
Fire	37,294,526	39,824,427	43,351,840	-	-	-
General Government/Debt Service	55,773,510	60,115,421	62,729,243	352,175	354,220	318,793
Human Resources	2,711,668	3,225,556	3,403,133	-	-	-
Information Technology	758,831	760,962	806,352	-	-	-
Legal and Risk Management	2,066,235	2,701,159	2,693,607	-	-	-
Operating & Maintenance Projects	28,008,806	20,000	288,573	4,818,487	4,196,361	6,928,905
Planning & Development	8,454,298	10,214,174	10,666,179	51,343	58,776	64,303
Police	58,405,218	65,251,515	67,765,633	-	-	-
Public Works	5,288,820	6,381,058	6,853,955	389,362	576,020	748,601
Utilities	-	-	-	57,380,790	58,046,767	62,145,706
Transfers Out	3,764,349	391,844	2,552,903	-	-	-
TOTAL OUTFLOWS	**253,235,408**	**231,688,854**	**243,524,970**	**67,404,566**	**68,707,144**	**90,221,308**
INFLOWS OVER OUTFLOWS	**$ (285,914)**	**$ 10,027,097**	**$ 3,124,757**	**$ 2,839,424**	**$ 2,378,450**	**$ (12,357,334)**

** Negative Inflows Over Outflows indicates use of existing fund balance or reserves for fiscal year activities.*

Schedule of Estimated Fund Balance Changes - Governmental Funds

Fund No. / Description		Projected Beginning Balance 7/1/2026	FY 2027 Estimated Revenues	FY 2027 Estimated Expenditures	FY 2027 Estimated Net Transfers	Projected Ending Balance 6/30/2027	
General Fund		$ 346,189,091	$ 245,153,785	$ (240,972,067)	$ 941,337	$ 351,312,146	
Special Revenue Funds							
206	Library Facilities Fee Fund	$ 40,894	$ 60,000	$ (4,663)	$ -	$ 96,231	
207	Fire Wild Land Mitigation Fund	23,018	20,815	(1,436)	-	42,397	
208	Temescal Canyon Police Facilities Fund	137,143	109,942	-	-	247,085	
209	Temescal Canyon Fire Facilities Fund	505	88,311	-	-	88,816	
211	Street and Traffic Signals Fund	316,256	586,642	(902,898)	-	0	
212	Drainage Fee Fund	1,103,450	241,470	(1,729)	-	1,343,191	
213	Police Facilities Fund	47,504	21,353	(317)	-	68,540	
214	Fire Facilities Fund	55,559	28,858	(765)	-	83,652	
215	Public Meeting Facilities Fund	160,749	45,362	(494)	-	205,617	
216	Aquatics Center Fund	280,281	36,963	(512)	-	316,732	
217	Parks and Open Space Fund	1,465,826	414,598	(5,277)	-	1,875,147	
218	Corona Mall Bus. Impr. Dist. Fund	136,463	11,256	-	-	147,719	
221	RMRA Fund	1,362,379	4,840,526	(5,519,498)	-	683,407	
222	Gas Tax Fund	1,312,849	4,787,350	(4,708,862)	(1,391,337)	0	
224	Rideshare-Trip Reduction Fund	2,530,032	75,102	(31,200)	-	2,573,934	
227	Measure A Fund	1,881,384	6,454,532	(7,605,413)	-	730,503	
231	CAL COPS Grant Fund	326,060	58,657	(240,539)	-	144,178	
234	AB1600 Parkland Acquisition Fee Fund	96,036	230,048	-	-	326,084	
235	CFD 2016-3 Zone 12 Lemon Grove Fund	3,412	2,403	(2,002)	-	3,813	
236	CFD 2018-1 Spec Tax B (Bedford) Fund	272,251	297,960	(251,643)	-	318,568	
237	CFD 2018-2 Spec Tax B Sierra Bella Fund	406,977	249,496	(181,805)	-	474,668	
238	CFD 2017-2 Valencia Special Tax Fund	63,486	55,703	(46,747)	-	72,442	
239	CFD 2016-3 Zone 3 Corona Industrial Pk Fd	75,186	26,195	(9,499)	-	91,882	
241	Abandoned Vehicle Abatement Fund	784,651	162,847	(125,524)	-	821,974	
246	CFD 2000-1 (Eagle Glen II) Fund	1,209,873	60,082	(4,411)	-	1,265,544	
247	CFD 2002-2 LMD Fund	510,002	94,250	(71,700)	-	532,552	
248	CFD 97-1 Landscape Fund	1,409,626	494,230	(452,344)	-	1,451,512	
249	CFD 2001-1 Landscape Fund	5,734,576	870,491	(1,726,211)	-	4,878,856	
250	Asset Forfeiture Fund	151,410	65,970	(79,288)	-	138,092	
251	CFD/LMD 2002-3 Landscape Fund	342,469	30,419	(16,584)	-	356,304	
252	LMD 2003-1 Lighting Fund	935,311	167,120	(83,965)	-	1,018,466	
253	CFD/LMD 2011-1 Landscape Fund	493,748	140,378	(107,686)	-	526,440	
255	CFD 2016-2, Terrassa Special Tax Fund	165,094	45,188	(29,888)	-	180,394	
257	CFD 2016-3, Zone 2 Boardwalk Fund	159,717	78,690	(55,183)	-	183,224	
258	CFD 2016-3, Zone 3 Dollar Self Fund	13,620	3,602	(2,062)	-	15,160	
259	CFD 2016-3, Zone 4 515 S Promenade Fund	77,457	15,415	(3,413)	-	89,459	
260	Residential Refuse/Recycling Fund	530,501	322,629	(830,080)	450,000	473,050	
261	So Corona Major Thoroughfares Fund	1,553	1,546	(7)	-	3,092	
263	CFD 2016-3 Zone 17 Corona Medical Center Fund	84,364	21,192	(2,374)	-	103,182	
264	CFD 2016-3 Zone 18 Corona Int Com Fund	3,356	6,845	(6,063)	-	4,138	
265	CFD 2016-3 Zone 19 Cresta/Promenade Fund	83,509	33,450	(16,179)	-	100,780	
266	CFD 2016-3 Zone 20 Bedford Market Place Fund	16,856	15,102	(14,419)	-	17,539	
267	CFD 2016-3 Zone 21 Christopher Rn Fund	21,657	6,204	(1,733)	-	26,128	
268	CFD 2016-3 Zone 22 N Main Retail Fund	24,676	7,405	(2,308)	-	29,773	
270	CFD 2016-3 Zone 24 WC FREEWAY Center Fund	5,153	3,825	(2,740)	-	6,238	
271	CFD 2016-3 Zone 25 Prom Dist Fund	3,767	2,580	(1,977)	-	4,370	
272	CFD 2016-3 Zone 26 TM 36605/36608 Fund	101,070	39,152	(26,641)	-	113,581	
273	CFD 2016-3 Zone 27 Corona Tle Fund	4,268	2,201	(1,551)	-	4,918	
274	So Corona Landscaping Fund	238,464	60,266	(251)	-	298,479	
279	CFD 2016-3 Zone 31 LAT Business Fund	69,469	25,488	(8,466)	-	86,491	
280	CFD 2016-3 Zone 32 NH Sherborn Fund	35,897	5,544	(8,760)	-	32,681	
281	CFD 2016-3 Zone 33 Oakmont Fund	20,004	24,657	(3,004)	-	41,657	
287	CFD 2016-3 Zone 15 Northpoint Fund	988	1,440	(2,012)	-	416	
288	Park Development Fund	(3,597,395)	-	-	-	(3,597,395)	B
289	Dwelling Development Tax Fund	202,470	80,499	-	-	282,969	

Fund No.	Description	Projected Beginning Balance 7/1/2026	FY 2027 Estimated Revenues	FY 2027 Estimated Expenditures	FY 2027 Estimated Net Transfers	Projected Ending Balance 6/30/2027	
293	Opioid Settlement Fund	767,102	273,668	(504,332)	-	536,438	
294	CFD 2016-3 Zone 6 Chung Fund	196,032	55,631	(31,224)	-	220,439	
297	CFD 2016-3 Zone 8 Karen Parker Fund	12,506	4,919	(2,888)	-	14,537	
410	PLHA Grant Fund	(420,084)	300,000	(300,000)	-	(420,084)	
411	US DOJ Grant - Police Fund	(72,224)	213,965	-	-	141,741	
412	State Encampment Resolution Funding Grant Fund	(409,784)	-	-	-	(409,784)	C
413	American Rescue Plan Act Fund	-	276,896	-	-	276,896	
415	Library Other Grants Fund	20,342	25,045	-	-	45,387	
422	Traffic Offender Fund	242,727	91,382	(18,735)	-	315,374	
442	Adult & Family Literacy Grant Fund	(283,050)	68,101	-	-	(214,949)	
446	LMD 84-1 Lighting Fund	(1,060,848)	2,086,156	(2,243,405)	-	(1,218,097)	D
455	LMD 84-2, Zone 2 Fund	21,640	81,084	(65,908)	-	36,816	
456	LMD 84-2, Zone 4 Fund	375,801	104,817	(86,586)	-	394,032	
457	LMD 84-2, Zone 6 Fund	370,032	325,419	(325,124)	-	370,327	
458	LMD 84-2, Zone 7 Fund	286,515	86,966	(66,874)	-	306,607	
460	LMD 84-2, Zone 10 Fund	10,757,528	2,468,065	(2,173,007)	-	11,052,586	
461	LMD 84-2, Zone 14 Fund	2,814,117	672,546	(492,848)	-	2,993,815	
462	LMD 84-2, Zone 15 Fund	180,135	33,277	(18,121)	-	195,291	
463	LMD 84-2, Zone 17 Fund	44,433	23,236	(19,739)	-	47,930	
464	LMD 84-2, Zone 18 Fund	90,640	38,435	(37,213)	-	91,862	
468	LMD 84-2, Zone 19 Fund	125,553	499,332	(453,677)	-	171,208	
470	LMD 84-2, Zone 20 Fund	2,806,363	1,184,537	(925,948)	-	3,064,952	
471	LMD 84-2, Zone 1 Fund	38,473	5,314	(3,720)	-	40,067	
473	Eagle Glen HOA Streetlight Fund	16,548	75,809	(77,695)	-	14,662	
	Total Special Revenue Funds	**$ 38,856,379**	**$ 30,626,849**	**$ (31,049,167)**	**$ (941,337)**	**$ 37,492,724**	
	Capital Project Funds						
243	Public Works Capital Grants Fund	$ (80,542,680)	$ -	$ -	$ -	$ (80,542,680)	A
245	Co. Svc. Area 152 (NPDES) Fund	29,752	1,127,997	(1,693,393)	-	(535,644)	E
291	Low Mod Income Housing Asset Fund	33,468,603	762,242	(1,043,886)	-	33,186,959	
431	CDBG Fund	1,118,668	1,085,264	(1,174,213)	-	1,029,719	
432	HOME Investment Partnership Prog. Fund	60,333	409,306	(446,824)	-	22,815	
445	Bicycle Transportation Account Fund	2,262	72	-	-	2,334	
478	TUMF - RCTC Fund	(2,603,880)	-	-	-	(2,603,880)	A
479	TUMF - WRCOG Fund	(9,989,761)	-	-	-	(9,989,761)	A
480	Reimbursement Grants Fund	495,024	75,922	-	-	570,946	
	Total Capital Project Funds	**$ (57,961,679)**	**$ 3,460,803**	**$ (4,358,316)**	**$ -**	**$ (58,859,192)**	
	Total Governmental Funds	**$ 327,083,791**	**$ 279,241,437**	**$ (276,379,550)**	**$ -**	**$ 329,945,678**	

A - Revenue / Reimbursement Offset Expected in Outyears - Revenue recognized when expensed.
B - Park Bond Payable / amount owed to General Fund.
C - Grant fund negative fund balance to be addressed as the grant period ends.
D - Loan Payable from LMD 84-1 to Electric Utility Fund for Streetlight Retrofit Project.
E - Projected negative ending balance reflects increasing program costs relative to available revenues. Adjustments will be evaluated at mid-year or in the next budget cycle.

Schedule of Estimated Working Capital Changes - Proprietary Funds

Fund No.	Description	Projected Beginning Balance 7/1/2026	FY 2027 Estimated Revenues	FY 2027 Principal Payments on Debt	FY 2027 Estimated Expenditures	FY 2027 Estimated Net Transfers	Projected Ending Balance 06/30/27	
Enterprise Funds								
Utility Funds								
440	Sewer Capacity Fund	$ (1,280,374)	$ 2,856,525	$ (1,822,419)	$ (5,012)	$ -	$ (251,280)	F
507	Water Capacity Fund	932,720	4,771,248	(746,200)	(651,838)	-	4,305,930	
512	2025 Water Revenue Bonds	17,926,031	-	-	(6,999,810)		10,926,221	
513	2025 Wastewater Revenue Bonds	26,303,341	-	-	(11,686,184)	-	14,617,157	
567	Reclaimed Water System Fund	(1,459,745)	5,799,926	(343,525)	(3,039,922)	-	956,734	
570	Water Utility Fund	43,260,086	76,475,949	(2,817,926)	(90,221,308)	-	26,696,801	
571	Water Utility Grant Fund	(10,711,775)	-	-	-	-	(10,711,775)	G
572	Sewer Utility Fund	5,642,309	42,051,736	(2,497,657)	(45,825,383)	-	(628,995)	F
573	Water Reclamation Grant Fund	(599,827)	-	-	-	-	(599,827)	G
576	Direct Access Electric Utility Fund	5,985,214	6,697,020	(152,779)	(6,042,655)	-	6,486,801	
578	Greenfield Electric Utility Fund	12,414,908	14,390,458	(210,980)	(12,478,425)	-	14,115,961	
579	Electric Utility Grant Fund	(8,707)	-	-	-	-	(8,707)	G
	Total Utility Funds	98,404,180	153,042,862	(8,591,486)	(176,950,537)	-	65,905,019	
	Total Water Funds	51,407,062	81,247,197	(3,564,126)	(97,872,956)	-	31,217,176	
	Total Reclaimed Water Funds	(2,059,572)	5,799,926	(343,525)	(3,039,922)	-	356,907	
	Total Sewer Funds	30,665,275	44,908,261	(4,320,076)	(57,516,579)	-	13,736,881	
	Total Electric Funds	18,391,416	21,087,478	(363,759)	(18,521,080)	-	20,594,055	
	Total Utility Funds	$ 98,404,180	$ 153,042,862	$ (8,591,486)	$ (176,950,537)	$ -	$ 65,905,019	
Non-Utility Funds:								
275	Airport Fund	$ 1,417,360	$ 249,885	$ -	$ (534,908)	$ -	$ 1,132,338	
577	Transit Services Fund	(19,472,476)	4,085,305	(74,754)	(3,917,944)	-	(19,379,870)	G
	Total Non-Utility Funds	$ (18,055,116)	$ 4,335,190	$ (74,754)	$ (4,452,852)	$ -	$ (18,247,532)	
	Total Enterprise Funds	$ 80,349,064	$ 157,378,052	$ (8,666,240)	$ (181,403,389)	$ -	$ 47,657,487	
Internal Service Funds								
680	Warehouse Services Fund	$ 871,532	$ -	$ (27,397)	$ (277,703)	$ -	$ 566,431	
681	Information Technology Fund	6,765,542	18,223,277	(578,526)	(18,275,497)	-	6,134,795	
682	Fleet Operations Fund	1,419,506	7,356,233	(187,316)	(6,636,961)	-	1,951,462	
683	Workers' Compensation Fund	(714,675)	7,047,185	-	(4,085,000)	-	2,247,510	
684	Fleet Replacement Fund	(328,896)	3,246,996	-	(1,373,040)	-	1,545,060	
687	Liability Risk Retention Fund	5,277,788	5,000,000	-	(6,837,545)	-	3,440,243	
	Total Internal Service Funds	$ 13,290,796	$ 40,873,691	$ (793,239)	$ (37,485,746)	$ -	$ 15,885,502	
	Total Proprietary Funds	$ 93,639,861	$ 198,251,743	$ (9,459,480)	$ (218,889,135)	$ -	$ 63,542,989	

F - A potential loan at fiscal-year end will be processed, if needed, based on actuals.
G - Revenue / Reimbursement Offset Expected in Outyears - Revenue recognized when expensed.



Budget Overview

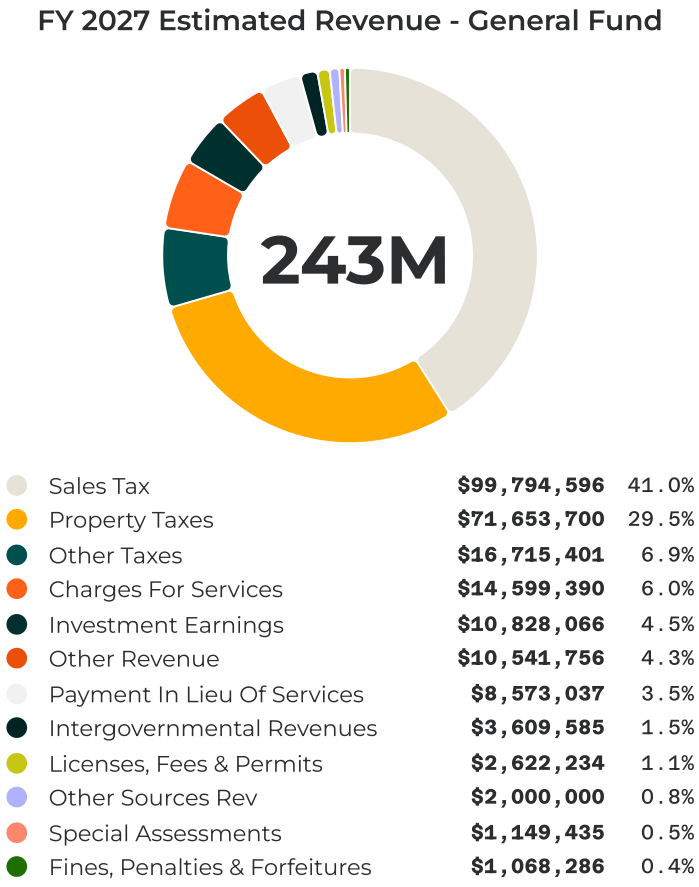
Revenue - Where Does it Come From? - General Fund

The largest components of the General Fund revenues are Sales Tax and Property Tax. The two categories combined make up 70.5%, or $171.5 million out of a total of $243.2 million. The next three largest categories, Other Taxes, Charges For Services, and Investment Earnings total 17.3% of the estimated revenues for Fiscal Year 2027. The revenue categories will be discussed in more detail on the following pages.

Revenue estimates are carefully developed using current and historical trends, published industry data, workload and operating indicators collected by City staff, as well as opinions from expert third parties which may include the State of California's Department of Finance, County of Riverside and local economists.

Please also refer to the "Schedule of Estimated Revenue" which includes two years of revenue actuals by fund, the current year projection, as well as the City's estimated revenue for Fiscal Year 2027.

Estimated Revenue by Source - General Fund



Estimated Revenue Table by Source - General Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Adopted	$ Change (Adop. to Est.)	% Change (Adop. to Est.)
Other Taxes	$15,166,752	$16,296,271	$16,144,202	$16,290,300	$16,715,401	$425,101	2.6%
Sales Tax	$97,709,068	$98,620,077	$100,207,312	$98,230,498	$99,794,596	$1,564,098	1.6%
Other Revenue	$12,173,450	$11,945,322	$18,613,714	$18,739,060	$10,541,756	-$8,197,304	-43.7%
Licenses, Fees & Permits	$2,273,820	$2,827,620	$2,408,480	$2,611,234	$2,622,234	$11,000	0.4%
Investment Earnings	$19,124,999	$19,993,226	$8,513,667	$8,365,555	$10,828,066	$2,462,511	29.4%
Special Assessments	$777,314	$1,000,503	$787,463	$1,138,055	$1,149,435	$11,380	1.0%
Intergovernmental Revenues	$3,899,069	$7,519,958	$3,027,163	$11,578,513	$3,609,585	-$7,968,928	-68.8%
Property Taxes	$64,969,085	$67,414,475	$68,469,800	$69,019,600	$71,653,700	$2,634,100	3.8%
Payment In Lieu Of Services	$6,336,890	$7,774,866	$8,024,801	$8,024,801	$8,573,037	$548,236	6.8%
Fines, Penalties & Forfeitures	$1,420,858	$1,031,601	$1,197,981	$1,660,404	$1,068,286	-$592,118	-35.7%
Charges For Services	$13,840,200	$14,534,318	$12,960,231	$14,486,932	$14,599,390	$112,458	0.8%
Other Sources Rev	-	-	-	-	$2,000,000	$2,000,000	-
Total Revenues	**$237,691,504**	**$248,958,239**	**$240,354,813**	**$250,144,952**	**$243,155,487**	**-$6,989,466**	**-2.8%**

General Fund Revenue Overview

The General Fund revenue in FY 2026 is projected to be $250.1 million. This is $1.2 million more than FY 2025 actuals and $9.8 million more than originally approved through the FY 2026 budget process.

The estimated FY 2027 revenue of $243.2 million is estimated to decrease by $7.0 million as compared to FY 2026 projections. The FY 2027 estimates are decreasing by 2.8%. The FY 2027 estimates include the following changes over the FY 2026 Projections:

- Property Tax FY 2027 Estimated: $71.7 million. This represents a growth of $2.6 million over FY 2026 projections. The estimated budget is based on an increase in assessed valuation of 4.0% which incorporates additional housing inventory for the tax rolls. It also includes a delinquency rate of 4.0%, based on a look-back of prior delinquency trends.
- Sales Tax FY 2027 Estimated: $99.8 million. The estimate is an increase of $1.6 million over FY 2026 projections. Regular sales tax activity is estimated to increase by $0.93 million and Measure X by $0.64 million based on economic forecast information available when the budget was prepared. The sales tax category also includes Proposition 172 sales tax activity (for public safety) and a contra revenue account, allowance for sales tax agreements (AKA operating covenant agreements). A full listing of operating covenant agreements is available on the City's website.
- Other Taxes FY 2027 Estimated: $16.7 million. This is an increase of $0.4 million, or 2.6%, over FY 2026 projections. Franchise fees are estimated to increase by $168,993 in FY 2027. Franchise fees are received from Waste Management, Ware Disposal, Southern California Edison, SoCalGas, and local cable companies. Transient Occupancy Tax (TOT) revenues are estimated to increase by $149,108 in FY 2027. Business License Taxes are estimated to increase by $27,000. The Cannabis Tax is steady and is estimated to have a minor increase of $80,000. That amount may increase if additional businesses become operational.
- Licenses, Fees, and Permits FY 2027 Estimated: $2.6 million. The estimate is an increase of $11,000 when compared to projections for FY 2026. There are slight increases in building and electrical permits. The bulk of the revenue generated in this category is related to building activity. As such, the timing of development projects has a large impact on this category. This group can experience significant variations from one year to the next. Also included in this group are garage sale permits.
- Fines, Penalties, and Forfeitures FY 2027 Estimated: $1.1 million. The FY 2027 estimate is a decrease of $0.6 million when compared to FY 2026 projections. The decrease is primarily due to one-time miscellaneous fines and penalties in FY 2026.
- Special Assessments FY 2027 Estimated: $1.1 million. This category is from public service assessments and is part of the tax roll. The FY 2027 estimate is an increase of $11,380 over FY 2026 projections.

- Investment Earnings FY 2027 Estimated: $10.8 million. The estimate is an increase of $2.5 million over FY 2026 projections. The estimate is based on current investment strategies and performance of the portfolio, and cash balance in the General Fund.
- Intergovernmental Revenue FY 2027 Estimated: $3.6 million. This is a decrease of $8.0 million as compared to FY 2026 projections. The revenue generated from this group includes mutual aid reimbursement, and State and Federal grant revenues. Many grant-related items are one-time in nature and are not a sure source of revenue in future years. This category also experiences fluctuations from one year to the next from mutual aid reimbursements, depending on the severity of the fire season.
- Charges for Services FY 2027 Estimated: $14.6 million. This represents an increase of $112,458 when compared to FY 2026 projections. Primary revenue items in this group include plan check fees, engineering and inspection fees, recreation revenues, and the EMS program. As with the Licenses, Fees, and Permits category, fluctuations in building-related activity can have a significant impact on this revenue group. There are increases in plan checks, engineering and inspections fees, fire service agreements, and after-school recreation programs. Additionally, there are decreases included in reimbursed expenses (police) and the paramedic program.
- Payments in Lieu of Services FY 2027 Estimated: $8.6 million. The estimate is an increase of $0.5 million compared to FY 2026 projections. The increase is related to the updated Cost Allocation Plan, which is reviewed annually.
- Other Revenue FY 2027 Estimated: $10.5 million. The decrease in this category is $8.2 million over FY 2026 projections. This is primarily due to the sale of surplus property in FY 2026. In addition, there are decreases in damage recovery, estimated donations, and miscellaneous rental/lease income and increases in miscellaneous income/refunds and billboard revenues.
- Other Sources FY 2027 Estimated: $2.0 million. This is related to project reimbursements from future bond proceeds.



This photo was taken during the Fireworks are Illegal campaign, which is coordinated among the Police, Fire, and Community Services Departments.

Where Do Your Tax Dollars Go?

Property Tax

Property tax is applied to the net assessed property value as determined by the County of Riverside Assessor-Recorder. California Proposition 13 sets the maximum tax rate at 1%, which excludes voter-approved overrides (such as additional taxes for community facilities districts). Proposition 13 also limits the growth in assessed property values to the lesser of inflation or 2% per year.

The City carefully monitors property tax, in conjunction with the County of Riverside Assessor-Recorder.

According to the County of Riverside Assessor-Recorder, of each $1 in your base 1% property taxes that you pay, only 8 cents goes to Corona's General Fund to pay for critical services such as (but not limited to) police, library services, infrastructure, parks, recreation, and fire.



*from countywide perspective
Example: Home valued at $750,000
1% secured property tax = $600 to the City of Corona General Fund
Corona's Median Home Price (sold) approx. $750,000
(March 2026 – Realtor.com)

Sales Tax

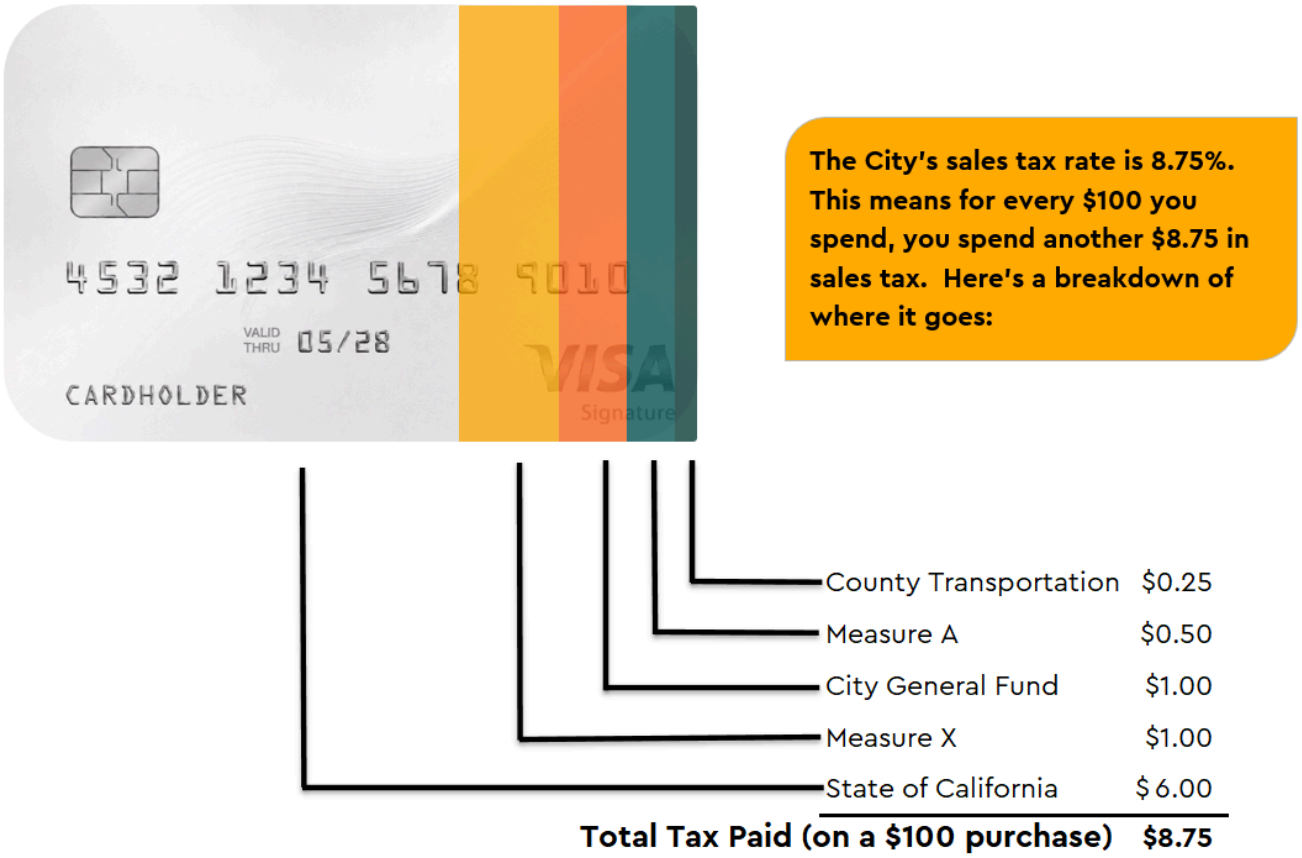
Sales and use taxes are imposed on retail transactions and are remitted to the State of California, which allocates the sales tax to state and local agencies. The program is administered by the California Department of Tax and Fee Administration (CDTFA).

Generally, sales of tangible items in California are subject to sales tax, such as clothes, gasoline, vehicles, and most retail goods. However, not all transactions are subject to sales tax. Transactions exempt from sales tax include sale of certain food products for human consumption (i.e. groceries) and sales of prescription medicine. In California, internet sales (i.e. Amazon) are generally taxable too.

Staff carefully monitors sales tax, along with published economic data as well as HdL Companies, the City's sales tax consultant. HdL and City staff provide an update to the City Council on a quarterly basis.

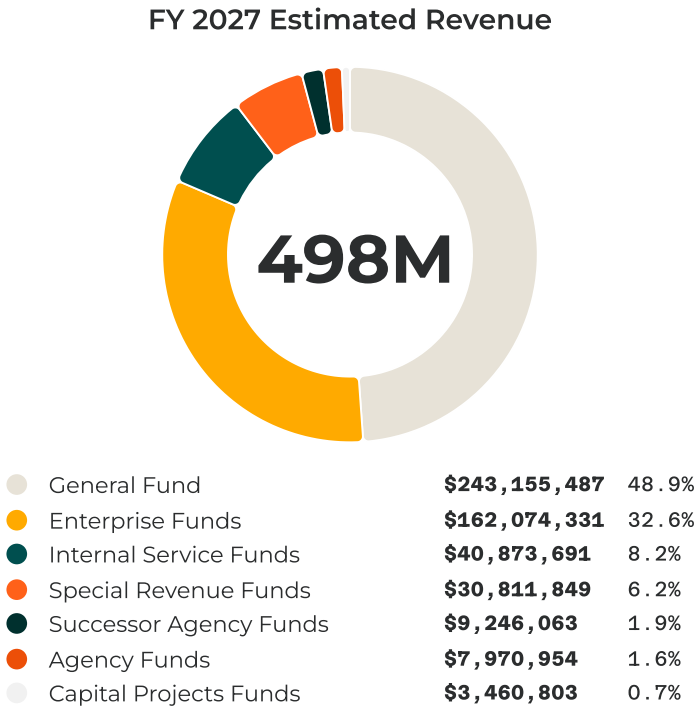
Effective July 1, 2021, the City of Corona sales tax rate increased by 1.00%, to 8.75%. This is due to Measure X, also known as the City of Corona Economic Recovery, Public Safety, City Services Measure. Measure X was approved by a majority of the City of Corona voters in November 2020. Revenue collected will provide additional locally controlled funds to address City services and community-expressed priorities.

The following is an infographic which illustrates your City of Corona sales tax dollars and where they go.



Revenue - Where Does it Come From? - All Funds

Estimated Revenue by Fund



Estimated Revenue Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2026 Estimated	FY 2027 Adopted	$ Change (Adop. to Est.)	% Change (Adop. to Est.)
General Fund	$237,691,504	$248,958,239	$240,354,813	$250,144,952	$243,155,487	-$6,989,466	-2.8%
Agency Funds	$8,403,734	$37,388,029	$7,846,690	$8,010,267	$7,970,954	-$39,313	-0.5%
Special Revenue Funds	$48,698,670	$43,024,730	$30,420,778	$33,443,663	$30,811,849	-$2,631,814	-7.9%
Successor Agency Funds	$8,208,111	$8,600,924	$8,775,244	$8,992,019	$9,246,063	$254,044	2.8%
Capital Projects Funds	$30,172,135	$5,872,270	$51,292,912	$31,549,677	$3,460,803	-$28,088,874	-89.0%
Enterprise Funds	$138,972,452	$146,677,355	$147,563,707	$226,545,952	$162,074,331	-$64,471,621	-28.5%
Internal Service Funds	$29,279,346	$34,943,214	$37,604,395	$38,384,037	$40,873,691	$2,489,654	6.5%
Total Revenues	**$501,425,952**	**$525,464,761**	**$523,858,538**	**$597,070,567**	**$497,593,178**	**-$99,477,389**	**-16.7%**

Other funds (aside from the General Fund) receive revenue from multiple sources, such as utility rates (for water, sewer, and electric services), special capital grants (such as the federal Housing and Urban Development agency and community development block grants), as well as Gas Tax and Measure A. Below is a table which describes other significant non-General Fund revenue sources. For additional details, please also refer to documents on the Finance Department's page on the City's website (www.CoronaCA.gov) such as the "Budget Resources Manual" and presentations from budget workshops.

Special Revenue Funds *– used to account for and report the proceeds of specific revenues sources that are restricted or committed to specific purposed, often by legislative authority.*	
• **Development Impact Fees (DIF) – Various funds**	Fees charged to real estate developers under AB1600. Fee is based upon the additional costs of providing public services to the new development. These fees are used to fund major capital projects.

• **Gas Tax Fund 222 and Road Maintenance and Rehabilitation Account (RMRA) Fund 221**	A tax on gasoline per the California Streets and Highway Code. The use of this revenue is limited to maintenance, rehabilitation, or improvement of public streets (such as paving).
• **Measure A Fund 227**	Comes from a 0.50% sales tax rate originally approved by voters in 1988 (in Riverside County). In 2002, voters extended this sales tax rate through 2039. Revenue used to maintain and construct local streets and roads, and is allocated by the Riverside County Transportation Commission (RCTC) to cities within Riverside County.
• **Special Taxing Districts – Special Assessments – Various funds**	A special assessment on a property tax parcel for a special benefit provided. This revenue is only used to fund maintenance efforts in the City's landscape maintenance (LMD) and community facilities districts (CFD).

Capital Project Funds *– used to account for and report financial resources that are restricted, or assigned to capital expenditures, including the acquisition or construction of capital facilities and other capital assets.*	
• **Home Investment Partnership Grant (HOME) Fund 432; Neighborhood Stabilization Program Grant (NSP) and** • **Community Block Development Grants (CDBG) Fund 431**	The City receives federal funding from the Housing and Urban Development Agency (HUD). CDBG funds may be used for eligible projects and are allocated to benefit low and moderate income persons and/or to fund programs and projects to alleviate blighted conditions within eligible CDBG areas. HOME funds may be used for activities that increase and preserve affordable housing. NSP funds are used to acquire and rehabilitate foreclosed properties within the City for future multi-family development.
• **Transportation Uniform Mitigation Fee (TUMF) Funds 478 and 479**	A voter-approved fee in 2002, which charges real estate developers a fee to fund transportation projects required as a result of growth. The program is administered by the County of Riverside.
Enterprise Funds *– used to separately account self-supporting activities that are supported by rates and/or fees.*	
• **Utility Rates – Various funds**	Utility rates are calculated and charged based on the cost of service for each of the City's utilities – water, sewer, electricity, and reclaimed water, in accordance with Proposition 218. A rate study is conducted every 3 years.
Internal Service Funds *– 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.*	

• **Services to Other Funds – Various funds**	Internal service funds provide services to City departments, such as fleet operations, information technology, and warehouse services. Revenues received by Internal Service Funds are treated as expenses by other departments receiving the services.

Schedule of Estimated Revenue

Fund Number / Description	Actuals 2024	Actuals 2025	Adopted 2026	Projected 2026	Adopted 2027
General Fund					
Property Taxes	64,969,085	67,414,475	68,469,800	69,019,600	71,653,700
Sales Tax	97,709,068	98,620,077	100,207,312	98,230,498	99,794,596
Other Taxes	15,166,752	16,296,271	16,144,202	16,290,300	16,715,401
Special Assessments	777,314	1,000,503	787,463	1,138,055	1,149,435
Licenses, Fees & Permits	2,273,820	2,827,620	2,408,480	2,611,234	2,622,234
Fines, Penalties & Forfeitures	1,420,858	1,031,601	1,197,981	1,660,404	1,068,286
Investment Earnings	19,124,999	19,993,226	8,513,667	8,365,555	10,828,066
Intergovernmental Revenues	3,899,069	7,519,958	3,027,163	11,578,513	3,609,585
Current Services	13,840,200	14,534,318	13,001,906	14,486,932	14,599,390
Payments In Lieu Of Services	6,336,890	7,774,866	8,024,801	8,024,801	8,573,037
Other Revenue	12,173,450	11,945,322	18,572,039	18,739,060	10,541,756
Other Sources Revenue	-	-	-	-	2,000,000
Total General Fund	**$ 237,691,503**	**$ 248,958,239**	**$ 240,354,813**	**$ 250,144,952**	**$ 243,155,487**
Special Revenue Fund					
206 Library Facilities Fee Fund	26,806	3,086	68,181	41,397	60,000
207 Fire Wild Land Mitigation Fund	8,924	16,529	21,375	10,871	20,815
208 TC Police Facilities Fund	138,546	39,373	128,836	62,574	109,942
209 TC Fire Facilities Fund	127,569	34,569	112,137	51,703	88,311
211 Street and Traffic Signals Fund	1,031,471	894,199	619,214	572,197	586,642
212 Drainage Fee Fund	221,428	342,997	299,773	503,936	241,470
213 Police Facilities Fund	6,141	9,777	21,045	16,300	21,353
214 Fire Facilities Fund	10,625	14,411	28,663	18,760	28,858
215 Public Meeting Facilities Fund	20,247	11,358	51,216	31,216	45,362
216 Aquatics Center Fund	20,646	20,712	40,744	27,227	36,963
217 Parks and Open Space Fund	315,192	608,402	756,440	397,161	414,598
218 Corona Mall Business Improvement District Fund	14,852	19,092	12,244	10,911	11,256
221 RMRA Fund	4,069,764	4,735,352	4,530,971	4,570,621	4,840,526
222 Gas Tax (2105-2106-Prop 42) Fund	4,481,672	4,697,624	4,585,514	4,742,319	4,787,350
224 Rideshare -Trip Reduction Fund	264,475	314,362	282,022	346,686	75,102
227 Measure A Fund	6,282,922	7,301,757	6,018,987	6,074,629	6,454,532
228 - Public, Educ, Govt (PEG) Fund	-	-	-	150,000	150,000
229 - EMS System Enhancements Fund	-	-	-	35,000	35,000
231 CAL COPS Grants Fund	188,001	212,800	48,811	623,241	58,657
234 AB1600 Parkland Acquisition Fee Fund	461,867	219,928	101,101	206,083	230,048
235 CFD 2016-3 Zone 12 Lemon Grove Fund	2,189	2,381	2,326	2,379	2,403
236 CFD 2018-1 Special Tax B (Bedford) Fund	167,893	244,570	110,732	294,888	297,960
237 CFD 2018-2 Special Tax B (Sierra Bella) Fund	226,430	246,893	242,272	246,789	249,496
238 CFD 2017-2 Valencia Fund	49,990	55,881	53,919	55,099	55,703
239 CFD 2016-3 Zone 13 Corona Industrial Park Fund	23,336	26,092	25,120	25,896	26,195
241 Abandonded Vehicle Abatement Fund	173,278	198,276	93,351	160,132	162,847
246 CFD 2000-1 (Eagle Glen II) Fund	54,148	81,742	60,356	58,915	60,082
247 CFD 2002-2 LMD Fund	87,999	102,310	93,252	93,048	94,250
248 CFD 97-1 Landscape Fund	464,529	537,027	485,404	488,758	494,230
249 CFD 2001-1 Landscape Fund	811,930	975,413	853,595	858,668	870,491
250 Asset Forfeiture Fund	45,347	93,734	13,486	75,955	65,970
251 CFD/LMD 2002-3 Landscape Fund	26,947	36,495	30,021	29,875	30,419
252 LMD 2003-1 Lighting Fund	161,213	180,519	166,619	166,277	167,120
253 CFD/LMD 2011-1 Fund	111,990	135,949	134,454	138,692	140,378
255 CFD 2016-2 Terrassa Fund	40,601	48,450	43,707	44,643	45,188
257 CFD 2016-3 Zone 2 Boardwalk Fund	72,268	79,404	76,635	77,833	78,690
258 CFD 2016-3 Zone 3 Dollar Self Fund	3,228	3,688	3,478	3,559	3,602
259 CFD 2016-3 Zone 4 515 S Promenade Fund	13,545	15,986	14,814	15,217	15,415
260 Residential Refuse / Recycling Fund	12,129,412	190,446	581,665	678,458	322,629

Fund Number / Description	Actuals 2024	Actuals 2025	Adopted 2026	Projected 2026	Adopted 2027
261 South Corona Major Thoroughfares Fund	1,378	2,482	1,596	1,498	1,546
263 CFD 2016-3 Zone 17 Corona Med Ctr Fund	18,375	21,328	20,188	20,938	21,192
264 CFD 2016-3 Zone 18 Corona Int Com Fund	6,495	6,775	6,801	6,776	6,845
265 CFD 2016-3 ZN19 (Cresta Rd and Promenade) Fund	28,289	31,823	32,056	33,073	33,450
266 CFD 2016-3 Zone 20 Bedford Market Pl Fund	17,116	14,736	14,693	14,944	15,102
267 CFD 2016-3 Zone 21 Christopher Rn Fund	5,456	6,251	5,926	6,131	6,204
268 CFD 2016-3 Zone 22 N Main Rtl Fund	6,484	7,434	7,086	7,319	7,405
270 CFD 2016-3 Zone 24 WC Freeway CTR Fund	3,425	3,712	3,628	3,785	3,825
271 CFD 2016-3 Zone 25 Prom Dist Ctr Fund	2,323	2,533	2,486	2,553	2,580
272 CFD 2016-3 ZN26 (TM 36605/36608) Fund	34,519	38,769	37,487	38,708	39,152
273 CFD 2016-3 Zone 27 Corona Tle Fund	2,075	3,292	2,051	2,178	2,201
274 South Corona Landscaping Fund	47,470	96,854	60,202	58,894	60,266
279 CFD 2016-3 Zone 31 (Lat Business) Fund	21,909	25,984	24,376	25,200	25,488
280 CFD 2016-3 Zone 32 NH Sherborn Fund	22,611	25,223	4,752	5,463	5,544
281 CFD 2016-3 Zone 33 Oakmont Fund	4,104	4,198	24,090	24,413	24,657
287 CFD 2016-3 Zone 15 N Point Evangl Ch Fund	1,300	1,380	1,357	1,425	1,440
288 Park Development (Quimby) Fund	-	673,524	-	2,071,404	-
289 Dwelling Development Tax Fund	205,630	253,888	31,071	79,472	80,499
293 Opioid Settlement Fund	185,166	784,138	280,239	280,432	273,668
294 CFD 2016-3 Zone 6 Chung Fund	49,177	56,676	53,680	54,963	55,631
297 CFD 2016-3 Zone 8 Karen Parker Fund	6,855	5,348	4,728	4,864	4,919
410 Permanent Local Housing Grant Fund	2,482,110	344,708	382,425	382,425	300,000
411 US Department of Justice Grant Fund	225,067	167,016	17,738	-	213,965
412 State Encampment Resolution Funding Grant	566,705	612,827	-	114,580	-
413 American Rescue Plan Fund	4,050,651	8,684,666	611,265	273,580	276,896
415 Library-Other Grants Fund	33,879	40,923	37,797	30,491	25,045
422 Traffic Offender Fund	74,372	104,927	70,805	91,106	91,382
442 Adult and Family Literacy Grant Fund	226,879	(14,421)	163,390	71,079	68,101
446 LMD84-1 Street Lights Fund	2,351,454	2,308,073	2,147,157	2,217,880	2,086,156
455 LMD 84-2 Zone 2 Fund	83,224	82,121	81,084	81,134	81,084
456 LMD 84-2 Zone 4 Fund	103,710	112,594	104,383	104,572	104,817
457 LMD 84-2 Zone 6 Fund	335,958	339,645	326,429	325,364	325,419
458 LMD 84-2 Zone 7 Fund	86,751	91,678	86,106	86,777	86,966
460 LMD 84-2 Zone 10 Fund	2,506,202	2,669,941	2,446,804	2,458,885	2,468,065
461 LMD 84-2 Zone 14 Fund	676,515	725,626	668,064	670,224	672,546
462 LMD 84-2 Zone 15 Fund	34,875	36,896	33,154	33,114	33,277
463 LMD 84-2 Zone 17 Fund	23,053	23,976	23,016	23,207	23,236
464 LMD 84-2 Zone 18 Fund	39,103	40,412	38,234	38,370	38,435
468 LMD 84-2 Zone 19 Fund	497,741	509,799	500,582	499,970	499,332
470 LMD 84-2 Zone 20 Fund	1,188,973	1,244,794	1,170,261	1,182,244	1,184,537
471 LMD 84-2 Zone 1 Fund	5,347	4,919	5,029	5,279	5,314
473 Eagle Glen HOA Fund	78,037	75,678	76,084	1,036	75,809
Total Special Revenue Fund	**$ 48,698,184**	**$ 43,024,730**	**$ 30,420,778**	**$ 33,443,663**	**$ 30,811,849**
Capital Project Fund					
243 Public Works Capital Grants Fund	26,603,361	448,507	36,358,000	19,822,992	-
245 County Service Area 152 (NPDES) Fund	1,227,488	785,447	1,121,953	1,105,358	1,127,997
291 Low Moderate Income Housing Asset Fund	893,173	1,459,533	1,023,009	706,042	762,242
431 CDBG Fund	773,331	2,198,861	1,187,305	999,838	1,085,264
432 Home Investment Partnership Program Fund	613,998	861,459	519,069	347,910	409,306
445 Bicycle Transportation Account Fund	86	110	61	70	72
479 TUMF - WRCOG Fund	-	-	11,000,000	8,276,000	-
480 Reimbursement Grants Fund	60,698	118,354	83,515	291,467	75,922
Total Capital Project Fund	**$ 30,172,135**	**$ 5,872,270**	**$ 51,292,912**	**$ 31,549,677**	**$ 3,460,803**

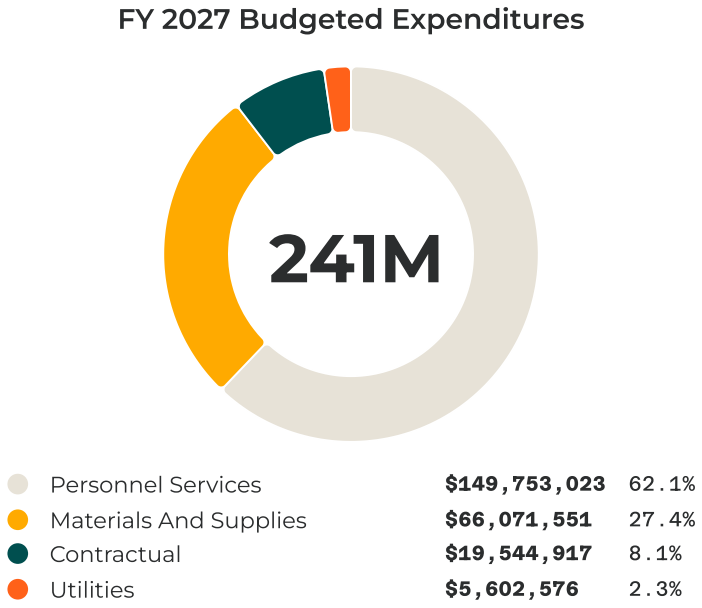
Fund Number / Description	Actuals 2024	Actuals 2025	Adopted 2026	Projected 2026	Adopted 2027
Enterprise Fund					
275 Airport Fund	552,181	630,003	591,024	313,141	322,819
440 Sewer Capacity Fund	3,006,399	2,264,161	1,641,628	779,236	3,037,133
453 2012 Water Revenue Bonds Fund	50	-	-	-	-
454 2013 Wastewater Rev Bonds Fund	-	-	-	70,678	72,837
507 Water Capacity Fund	1,978,381	2,023,657	3,755,674	1,553,301	4,876,598
512 2025 Water Revenue Bonds Fund	-	-	-	39,680,000	-
513 2025 Wastewater Revenue Bonds Fund	-	-	-	31,730,000	-
567 Reclaimed Water System Fund	6,017,580	8,146,353	5,736,772	5,746,225	5,915,467
570 Water Utility Fund	61,769,598	70,243,990	71,085,594	82,618,759	77,863,974
571 Water Utility Grant / Agreement Fund	5,893,268	43,699	-	3,272	-
572 Sewer Utility Fund	37,071,730	38,658,143	39,940,698	39,705,872	43,679,567
573 Sewer Grant / Agreement Fund	541,723	(74,425)	-	-	-
576 Direct Access Electric Utility Fund	5,445,326	6,364,718	6,185,501	6,321,268	7,049,212
577 Transit Services Fund	2,937,742	3,457,878	4,198,066	3,548,935	4,107,866
578 Greenfield Electric Utility Fund	13,757,340	14,915,544	14,428,751	14,475,265	15,148,858
579 Electric Utility Grant/Agreement Fund	1,134	3,634	-	-	-
Total Enterprise Fund	**$ 138,972,452**	**$ 146,677,355**	**$ 147,563,707**	**$ 226,545,952**	**$ 162,074,331**
Internal Service Fund					
680 Warehouse Services Fund	529,936	235,555	-	-	-
681 Information Technology Fund	13,782,452	15,046,117	17,477,311	17,478,354	18,223,277
682 Fleet Operations Fund	3,048,031	5,535,971	5,557,950	7,360,542	7,356,233
683 Workers' Compensation Fund	2,677,389	3,875,676	4,981,218	4,999,817	7,047,185
684 Fleet Replacement Fund	3,454,470	2,725,676	3,260,152	2,217,560	3,246,996
687 Liability Risk Retention Fund	5,787,069	7,524,220	6,327,764	6,327,764	5,000,000
Total Internal Service Fund	**$ 29,279,346**	**$ 34,943,214**	**$ 37,604,395**	**$ 38,384,037**	**$ 40,873,691**
Agency Funds					
342 CFD 86-2 (Woodlake) Fund	3,576	9,245	4,175	4,058	4,193
358 CFD 89-1 A (LOBS DW) Fund	3,530	6,540	3,667	3,519	3,630
359 CFD 89-1 B (LOBS Improvement) Fund	2,613	4,799	3,092	2,944	3,036
365 AD 95-1 (Centex) Fund	497	908	585	557	575
366 AD 96-1, 96 A (MTN Gate) Fund	841	1,537	990	943	972
368 AD 96-1, 97 A (Van Daele) Fund	593	1,083	698	664	685
369 AD 96-1, 97 B (WPH) Fund	944	3,775	1,111	1,124	1,160
370 Ref CFD 90-1 (South Corona) Fund	23,886	41,693	26,538	25,282	26,075
371 CFD 97-2 (Eagle Glen I) Fund	21,818	5,739	3,487	2,735	2,819
373 AD 96-1, 99 A (Centex) Fund	18,839	8,896	24	4,083	4,212
374 CFD 2000-1 (Eagle Glen II) Fund	440,270	433,185	413,417	412,291	412,323
377 CFD 2001-2 (Cresta-Grande) Fund	247,465	253,062	158,678	236,076	236,085
378 CFD 2002-1 (Dos Lagos) Fund	1,288,883	1,219,475	1,159,397	1,150,069	1,150,091
381 CFD 2002-4 (Corona Crossings) Fund	639,612	647,124	595,938	594,805	594,825
382 CFD 2004-1 (Buchanan Street) Fund	205,146	222,325	202,803	204,541	204,566
383 CFD 2003-2 (Highlands Collection) Fund	462,232	466,670	445,934	432,875	432,909
384 CFD 2018-1 Bedford Fund	1,305,641	1,342,821	1,169,091	1,104,637	1,103,536
386 CFD 2018-2 Sierra Bella Debt Service Fund	2,006,646	1,729,584	1,168,103	1,062,415	1,062,421
387 CFD 2002-1 (Improvement Area) Fund	575,388	578,660	532,124	529,086	529,105
390 CFD 2016-2 (Terrassa Special Tax A) Fund	382,811	405,078	347,287	347,121	347,087
392 CFD 2017-2 (Valencia Special Tax A) Fund	286,540	288,534	261,294	255,837	255,861
393 CFD 2018-1 (Bedford IA 2 Tax A) Fund	485,963	29,717,295	1,348,257	1,634,605	1,594,788
Total Agency Funds	**$ 8,403,734**	**$ 37,388,029**	**$ 7,846,690**	**$ 8,010,267**	**$ 7,970,954**
Successor Agency Fund					
233 Obligation Payment Fund	7,954,069	8,362,197	8,775,244	8,775,244	9,038,501
417 RDA Successor Agency Fund	254,042	238,727	-	216,775	207,562

Fund Number / Description	Actuals 2024	Actuals 2025	Adopted 2026	Projected 2026	Adopted 2027
Total Successor Agency Fund	**$ 8,208,111**	**$ 8,600,924**	**$ 8,775,244**	**$ 8,992,019**	**$ 9,246,063**
Total All Funds	**$ 501,425,466**	**$ 525,464,761**	**$ 523,858,538**	**$ 597,070,567**	**$ 497,593,178**
Duplicate Debt Service/Agency Items (accounted for in multiple funds)					
391 2016 Lease Revenue Bonds Fund	2,115,883	2,109,591	2,109,850	2,107,450	1,343,650
Total Duplicate Debt Service/Agency Items	**$ 2,115,883**	**$ 2,109,591**	**$ 2,109,850**	**$ 2,107,450**	**$ 1,343,650**
Total All Funds, Including Duplicate Debt Service Items, for Appropriation Purposes	**$ 503,541,349**	**$ 527,574,353**	**$ 525,968,388**	**$ 599,178,017**	**$ 498,936,828**
		-		-	-

Expense - What are Our Costs? - General Fund

The General Fund budget for Fiscal Year (FY) 2027 is $241.0 million. This represents a 4.2% increase, or $9.7 million, as compared to the FY 2026 adopted budget.

Budgeted Expenditures by Expense Type



General Fund Expenditure Type	Actuals FY 2024	Actuals FY 2025	Adopted FY 2026	Adopted FY 2027	$ Change FY 2026 to FY 2027
Personnel	$ 111,232,532	$ 125,284,375	$ 141,377,357	$ 149,753,023	$ 8,375,665
Services/Supplies					
Capital Outlay	497,704	27,323	-	-	-
Claims Expense	-	37	-	-	-
Contractual	17,953,188	20,528,643	19,821,823	19,534,139	(287,683)
Materials and Supplies	31,617,296	35,111,732	36,226,551	37,207,333	980,782
Utilities	4,244,133	4,599,177	4,970,310	5,602,576	632,266
Subtotal Services/Supplies	54,312,321	60,266,912	61,018,684	62,344,048	1,325,364
Debt Service	22,386,117	23,344,127	24,088,167	25,959,928	1,871,761
Operating & Maintenance Projects	4,738,598	26,401,983	20,000	288,573	268,573
Capital Improvement Projects	8,040,262	14,173,662	4,792,802	2,626,495	(2,166,307)
Totals	**$ 200,709,831**	**$ 249,471,059**	**$ 231,297,010**	**$ 240,972,067**	**$ 9,675,057**
Year over year change ($)		48,761,228	(18,174,049)	9,675,057	
Year over year change (%)		24.29%	-7.3%	4.2%	

The General Fund net changes between FY 2026 and FY 2027 are from the following categories:

- Personnel: Increase of $8.4 million. There are 839 full-time positions and 98.07 part-time positions included in the FY 2027 budget, many of which are budgeted in the General Fund. Personnel costs are budgeted based on current employee MOUs and resolutions adopted in 2024, which include salary increases effective December 26, 2026.
- Contractual: Decrease of $0.3 million. There are increases and decreases across various departments resulting in a net decrease of $0.3 million.
- Materials and Supplies: Increase of $1.0 million. There are increases in materials and supplies costs for parks, trees and median maintenance service, minor equipment and furniture, and program expenditures.
- Utilities: Increase of $0.6 million. The increase in this category is due to an increase in electric and water utility costs for city facilities.
- Debt Service: Increase of $1.9 million. The increase in this category is due to a net increase and decrease in principal payment and interest expense for bonds. The budget is based on the approved bond payment schedule.
- Operating & Maintenance Projects: Increase of $0.3 million. The increase is due to additional funding needed to complete existing projects, and new projects requested, resulting from the essential need for routine measures to ensure the proper function and condition of existing assets.
- Capital Improvement Projects: Decrease of $2.2 million. The decrease is due to the completion of general fund projects and the one-time nature of budgeting for capital projects, which can fluctuate annually.

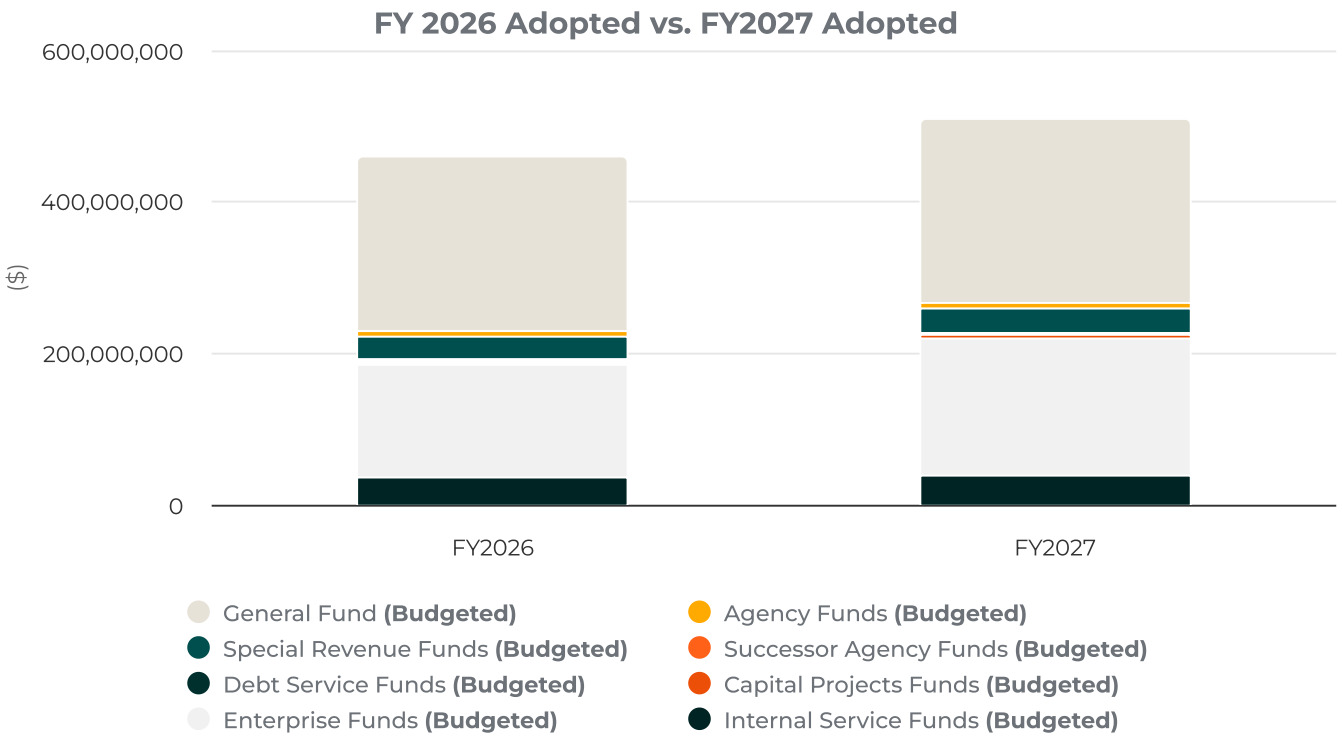


This photo was taken at the Halloweekend event hosted by the City of Corona.

Expenses - What are Our Costs? - All Funds

The City's total budget for Fiscal Year (FY) 2027 is $504.8 million (excluding duplicate debt service fund 391). This represents a 10.1% increase, or $46.1 million, as compared to the FY 2026 adopted budget.

All Funds Expenditure Type	Actuals FY 2024	Actuals FY 2025	Adopted FY 2026	Adopted FY 2027	$ Change FY 2026 to FY 2027
Personnel	$ 140,509,782	$ 156,065,810	$ 173,374,281	$ 185,216,698	$ 11,842,417
Services/Supplies					
Capital Outlay	951,035	678,561	-	162,000	162,000
Claims Expense	4,590,160	5,524,677	2,750,600	2,529,615	(220,985)
Contractual	51,366,276	41,617,808	43,888,658	44,275,120	386,463
Materials and Supplies	100,007,448	108,880,618	115,897,822	123,031,469	7,133,647
Utilities	29,249,797	27,379,744	38,129,808	35,028,942	(3,100,866)
Subtotal Services/Supplies	186,164,715	184,081,408	200,666,888	205,027,146	4,360,258
Debt Service	38,054,515	39,308,309	33,861,168	35,275,430	1,414,261
Operating & Maintenance Project	22,067,940	41,093,724	16,685,856	20,360,235	3,674,379
Capital Improvement Projects	68,110,373	73,450,748	34,114,202	58,923,421	24,809,219
Totals	**$ 454,907,327**	**$ 493,999,999**	**$ 458,702,395**	**$ 504,802,930**	**$ 46,100,535**
Year over year change ($)		39,092,673	(35,297,604)	46,100,535	
Year over year change (%)		8.59%	-7.1%	10.1%	



The net changes between FY 2026 and FY 2027 are from the following categories:

- Personnel: Increase of $11.8 million. From the Authorized Fiscal Year 2026 total of 936.70, there is a net increase of 6.37 positions included in the Adopted Fiscal Year 2027 budget. This includes a net increase of 7.00 full-time positions and a net decrease of 0.63 FTE part-time positions. Personnel costs are budgeted based on current employee MOUs and resolutions adopted in 2024, which include salary increases effective December 26, 2026.
- Claims Expense: Decrease of $0.2 million. The decrease in claims expense is due to a decrease in workers' compensation medical claims expenses.
- Contractual: Increase of $0.4 million. There are multiple increases and decreases, resulting in a net increase in this category. Several new information technology contracts were added to improve the City's security operations and enhance daily departmental operations.
- Materials and Supplies: Increase of $7.1 million. There are increases in materials and supplies costs for parks, trees and median maintenance service, minor equipment and furniture, and program expenditures. Also, there are increases in internal service charges for administrative services, information technology and fleet.
- Utilities: Decrease of $3.1 million. The decrease is due to a decrease in actual consumption of electricity and wholesale energy costs.
- Debt Service: Increase of $1.4 million. The increase in this category is due to a net increase and decrease in principal payment and interest expense for bonds. The budget is based on the approved bond payment schedule.
- Operating & Maintenance Projects: Increase of $3.8 million. The increase is due to new projects requested, resulting from the essential need for routine measures to ensure the proper function and condition of existing assets, and additional funding needed to complete existing projects.
- Capital Improvement Projects: Increase of $24.8 million. The increase is due to the issuance of new water revenue and wastewater revenue bonds to provide additional funding to complete existing enterprise projects.



This was the Corona Police K9 at the September 11 Remembrance event.

Personnel Costs

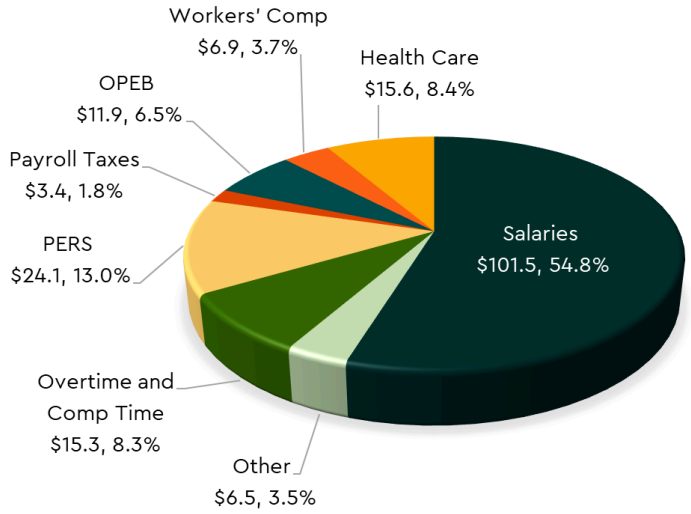
The main drivers for personnel costs are salaries, health care contributions, CalPERS normal employer contributions, overtime and comp time, and other post-employment benefits (retiree medical benefits).

Please refer to the *Schedule of Positions* for a historical overview of City staffing, including changes during FY 2026 and position changes authorized in the budget process for FY 2027.

The total citywide personnel budget for all funds is $185.2 Million (includes fiduciary funds).

All Funds Breakdown of Personnel Costs

(values in millions)



Salaries

Salary costs may vary as a result of changes in staffing levels, which occur either through salary savings as a result of vacant positions (authorized but unfilled), employee separation (attrition due to a retirement, resignation, or layoff) or new full-time equivalent positions (FTE) that are authorized in the budget. As a general rule, vacant positions are budgeted at the mid-salary range of the position.

The City includes a full-time position vacancy factor in the budget process for the General Fund and utility funds. Historically, there was a savings at the end of each fiscal year based on vacancies from attrition and other related reasons. Instead of budgeting 100% of the positions, a vacancy factor has been applied to FY 2027 to account for the savings at the beginning of the budget process. The savings will continue to be monitored throughout the year to determine if adjustments are needed. For existing positions, the rates were determined using a lookback period of five years.

- Vacancy Factor Applied: Sworn – Fire 0.0%
- Vacancy Factor Applied: Sworn – Police 0.0%
- Vacancy Factor Applied: Non-Sworn 3.8% average (varies by department, 0.0% - 9.8%)
- Vacancy Factor Applied: Non-Sworn Utilities 4.7%

CalPERS Employer Contributions (Pension Costs) / Pension Obligation Bonds

CalPERS contributions are made up of two components: normal cost and unfunded accrued liability (UAL). The following tables reflect the City's employer contributions as forecasted by CalPERS over the next five fiscal years, which takes into account mortality rates, and CalPERS investment returns. The information is based on the June 30, 2024 actuarial report released in July 2025. The information from the actuarial report includes the discount rate (assumed rate of return) of 6.8% as approved by the CalPERS Board of Administration in November 2021. The employer normal cost rates below are calculated on base pay, special compensation and other PERS'able items. PERS is not calculated on overtime unless the hours were worked on a holiday.

Actual/Estimated CalPERS Employer Contribution - Normal Cost

Normal Cost, PERS Plan	Actual FY 2025	Actual FY 2026	Actual FY 2027	Est. FY 2028	Est. FY 2029	Est. FY 2030	Est. FY 2031	Est. FY 2032
Miscellaneous	12.05%	11.53%	11.24%	11.10%	10.90%	10.70%	10.50%	10.30%
Police	25.13%	24.54%	23.76%	23.20%	22.50%	21.80%	21.10%	20.40%
Fire - Classic	29.30%	29.35%	29.38%	29.40%	29.40%	29.40%	29.40%	29.40%
Fire - PEPRA	14.72%	14.96%	14.86%	14.90%	14.90%	14.90%	14.90%	14.90%

Note: Safety employees contribute 1.50% towards the employer contribution, not reflected above.

Actual/Estimated CalPERS Unfunded Accrued Liability (UAL)

Value in Millions

Unfunded Liability, PERS Plan	Actual FY 2025	Actual FY 2026	Actual FY 2027	Est. FY 2028	Est. FY 2029	Est. FY 2030	Est. FY 2031	Est. FY 2032
Miscellaneous	$1.38	$3.04	$3.80	$4.21	$4.62	$4.45	$4.19	$4.19
Police	$1.52	$2.20	$2.78	$3.31	$3.83	$3.69	$3.49	$3.49
Fire - Classic	$0.63	$1.26	$1.73	$1.93	$2.13	$2.03	$1.90	$1.90
Fire - PEPRA	$0.02	$0.03	$0.05	$0.05	$0.06	$0.06	$0.06	$0.06
Totals	**$3.54**	**$6.54**	**$8.28**	**$10.03**	**$11.78**	**$11.96**	**$11.96**	**$9.64**

In October 2021, the City issued pension obligation bonds to reduce the overall pension impact on the City's budget and ultimately save money. The action was officially approved by the City Council in January 2021. The bonds extinguished the UAL at that point in time. With the payment structure of the bond issuance, the City anticipates saving $166 million over 20 years. On an annual basis, CalPERS prepares actuarial reports which re-evaluate the investment returns and the projected funding target for current and future retirees. Staff will review the actuarial reports to evaluate and address any future unfunded liabilities per the City's adopted Pension Management Policy.

In July 2025, the City received the June 2024 actuarial reports. They are the third reports since the issuance of the Pension Obligation Bonds. The City's new combined UAL is $97.8 million, with a minimum payment of $8.3 million in FY 2027. To achieve cash flow savings, for several years the City of Corona utilized the annual lump sum pre-payment option offered by CalPERS. By making the full annual payment of the UAL in July, rather than spread over 12 months, the City can take advantage of a savings of approximately 3%. For FY 2027, the City will once again take advantage of the annual lump sum pre-payment option offered yielding a savings of $270,087, or 3.3%, across all plans.

Other Post-Employment Benefits (Retirees)

The City is obligated to pay certain other post-employment benefits to retirees ('OPEB'), consisting primarily of retiree medical costs. To mitigate the further escalation of OPEB costs, the City established an irrevocable OPEB trust fund through the California Employers' Retiree Benefit Trust (CERBT) Program in March 2008. The current budgetary policy is to fund the annual required contribution ('ARC'). The ARC is an actuarially-determined, annual contribution that addresses current costs (for active retirees) and future costs (for eligible, current employees) which the City is obligated to pay.

OPEB costs in FY 2026 were budgeted at $11,293,857. The budget for FY 2027 is $11,949,124 which is an increase of $655,267, or 5.8%, over the budget for FY 2026. As noted above, the budget is based on the most recently completed actuarial report which considers a multitude of factors to calculate the City's contribution.

OPEB by Funding Source	Actuals FY 2024	Actuals FY 2025	Adopted FY 2026	Adopted FY 2027	$ Change FY 2026 to FY 2027
General Fund	$ 7,245,007	$ 9,915,409	$ 9,559,873	$ 10,116,751	$ 556,878
Water, Sewer, Electric Funds	963,932	1,232,950	1,136,009	1,183,719	47,710
Other Funds	541,787	692,992	597,975	648,654	50,679
Totals	**$ 8,750,726**	**$ 11,841,351**	**$ 11,293,857**	**$ 11,949,124**	**$ 655,267**
Year over year change ($)		$ 3,090,624	$ (547,494)	$ 655,267	
Year over year change (%)		35.3%	-4.6%	5.8%	

Health Care Costs

The health care costs budgeted for FY 2027 are based on elections that employees made during the open enrollment period in October 2025. Employees can select a health plan option based on their hire date and respective bargaining unit. The health care costs include medical insurance premiums and medical insurance opt out payments. The budget for health care was prepared based on the current Memorandums of Understanding (MOU) and resolutions for each bargaining unit. The health costs in FY 2027 are expected to increase by $504,544, or 3.1%, as compared to the adopted FY 2026 budget. The increase is largely due to revised cafeteria plan benefits approved in December 2024.

Health Care Costs by Funding Source	Actuals FY 2024	Actuals FY 2025	Adopted FY 2026	Adopted FY 2027	$ Change FY 2026 to FY 2027
General Fund	$ 9,390,093	$ 9,504,431	$ 12,171,118	$ 12,377,801	$ 206,683
Water, Sewer, Electric Funds	1,928,177	1,863,425	2,531,582	2,806,348	$ 274,766
Other Funds	930,925	1,015,592	1,348,639	1,371,734	$ 23,095
Totals	**$ 12,249,195**	**$ 12,383,447**	**$ 16,051,339**	**$ 16,555,883**	**$ 504,544**
Year over year change ($)		$ 134,252	$ 3,667,891	$ 504,544	
Year over year change (%)		1.1%	29.6%	3.1%	

Service Adjustments (Operating Budget)

A service adjustment change relates to new programs, service level enhancements, and/or new authorized positions. A capital outlay is a non-recurring operating expense, typically a one-time small equipment purchase, which does not meet the criteria of a new capital project (less than $50K). A detailed list of recommended service adjustments for FY 2027 can be found on the following pages.

Service Adjustments - Operating Budget

FUND	DEPARTMENT	DESCRIPTION	ONE-TIME/ RECURRING	AMOUNT
GENERAL FUND (FUND 110 & 130)				
	Community Services	1 PT Aquatics Assistant Coordinator	Recurring	14,142.00
	Community Services	10 PT Senior Lifeguards & 12 PT Lifeguards	Recurring	135,213.00
	Community Services	3 PT Seasonal Maintenance Crew	Recurring	71,268.00
	Community Services	Equipment and Training for Park Rangers	One-Time	1,000.00
	Community Services	Hoist Lift with adapters	One-Time	6,000.00
	Community Services	July 4th Parade Enhancements	Recurring	16,650.00
	Community Services	New Aquatics Program	One-Time/Recurring	56,740.00
	Community Services	New Carpet Cleaner	One-Time	6,000.00
	Community Services	Park Maintenace Materials	One-Time/Recurring	428,000.00
	Community Services	Uniforms and Materials for 3 PT Seasonal Maintenance Crew	Recurring	78,000.00
	Economic Development	Corona North Mall Demolition Project	One-Time	25,000.00
	Economic Development	Professional and Contractual Services - Corona North Mall	One-Time	100,000.00
	Economic Development	Professional and Contractual Services - Corona South Mall	One-Time	113,525.00
	Fire	1 FT Reclassify Fire Prevention Office Assistant to Fire Prevention Permit Technician	Recurring	(4,836.00)
	Human Resources	Compensation Survey for 2027 Labor Negotiations	One-Time	23,000.00
	Planning & Development	1 FT Reclassify Building Inspector II Flex to Senior Building Inspector	Recurring	13,942.00
	Planning & Development	Conference, Training, and Travel - Planning & Development Director, Commissioners & Board	One-Time	1,125.00
	Planning & Development	Federal and State Law Training for Urban Planners	Recurring	2,500.00
	Planning & Development	Installation of lift gates on two Code Compliance's city trucks	One-Time	12,954.30
	Police	1 FT Community Services Officer	Recurring	96,424.22
	Police	Handy Talkies Radios Smart Features Upgrade	Recurring	62,042.40
	Public Works	1 FT Reclassify Traffic Signal Coordinator to Traffic Signal Supervisor	Recurring	16,348.00
	GENERAL FUND TOTAL			**$ 1,275,037.92**
GAS TAX FUND (222)				
	Public Works	1 FT Reclassify Traffic Signal Coordinator to Traffic Signal Supervisor	Recurring	861.00
	GAS TAX FUND TOTAL			**$ 861.00**
RECLAIMED WATER UTILITY FUND (567)				
	Utilities	1 FT Utility Service Worker	Recurring	906.12
	Utilities	1 FT Lead Meter Service Technician	One-Time/Recurring	1,145.41
	Utilities	1 FT Senior Utility Service Worker	Recurring	1,124.26
	Utilities	1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring	1,787.93
	Utilities	1 FT Utility Maintenance Superintendent	One-Time/Recurring	2,008.28
	Utilities	2 FT Meter Service Technicians	One-Time/Recurring	1,978.50
	Utilities	2 FT Regulatory Compliance Specialist I Flex	Recurring	2,073.92
	Utilities	2 FT Utility Service Worker Crew Leader/Equipment Operator	Recurring	2,425.58
	Utilities	Customer Information System (CIS) Business Process Review	One-Time	730.00
	Utilities	Equipment Purchase - Compact Excavator	One-Time	920.00
	Utilities	Material for 1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring	11.28
	Utilities	Materials & Uniforms for 1 FT Lead Meter Service Technician	One-Time/Recurring	24.54
	Utilities	Materials & Uniforms for 1 FT Senior Utility Service Worker	One-Time/Recurring	24.54
	Utilities	Materials & Uniforms for 1 FT Utility Maintenance Superintendent	One-Time/Recurring	24.54
	Utilities	Materials & Uniforms for 1 FT Utility Service Worker	One-Time/Recurring	24.54
	Utilities	Materials & Uniforms for 2 FT Meter Service Technicians	One-Time/Recurring	49.08
	Utilities	Materials & Uniforms for 2 FT Utility Service Worker Crew Leader/Equipment Operator	One-Time/Recurring	49.08
	Utilities	Vehicle Purchase for 2 FT Meter Service Technicians	One-Time/Recurring	551.60
	Utilities	Vehicle Purchase for 1 FT Lead Meter Service Technician	One-Time/Recurring	275.80
	Utilities	Vehicle Purchase for 1 FT Utility Maintenance Superintendent	One-Time/Recurring	235.80
	Utilities	Vehicle Purchase for 1 Utility Truck	One-Time/Recurring	246.91
	Utilities	Vehicle Purchase for SCADA Engineer	One-Time/Recurring	226.80
	RECLAIMED WATER UTILITY FUND TOTAL			**$ 16,844.51**

FUND	DEPARTMENT	DESCRIPTION	ONE-TIME/ RECURRING	AMOUNT
WATER UTILITY FUND (570)				
	Public Works	Conference, Training, and Travel - Public Works	Recurring	11,500.00
	Public Works	Hydraulic Modeling and System Analysis Services	Recurring	15,000.00
	Public Works	License for Infowater Pro and Infoworks Software	One-Time	12,600.00
	Utilities	1 FT Utility Service Worker	Recurring	47,118.24
	Utilities	1 FT Lead Meter Service Technician	One-Time/Recurring	105,377.72
	Utilities	1 FT Senior Utility Service Worker	Recurring	58,461.52
	Utilities	1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring	89,396.50
	Utilities	1 FT Utility Maintenance Superintendent	One-Time/Recurring	100,414.00
	Utilities	2 FT Meter Service Technicians	One-Time/Recurring	182,022.00
	Utilities	2 FT Regulatory Compliance Specialist I Flex	Recurring	103,696.00
	Utilities	2 FT Utility Service Worker Crew Leader/Equipment Operator	Recurring	126,130.16
	Utilities	Cellular Annual Charge for City's AMI System	Recurring	18,750.00
	Utilities	Customer Information System (CIS) Business Process Review	One-Time	36,500.00
	Utilities	Equipment Purchase - Compact Excavator	One-Time	47,840.00
	Utilities	Material for 1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring	564.00
	Utilities	Materials & Uniforms for 1 FT Lead Meter Service Technician	One-Time/Recurring	2,257.72
	Utilities	Materials & Uniforms for 1 FT Senior Utility Service Worker	One-Time/Recurring	1,276.10
	Utilities	Materials & Uniforms for 1 FT Utility Maintenance Superintendent	One-Time/Recurring	1,227.02
	Utilities	Materials & Uniforms for 1 FT Utility Service Worker	One-Time/Recurring	1,276.10
	Utilities	Materials & Uniforms for 2 FT Meter Service Technicians	One-Time/Recurring	4,515.44
	Utilities	Materials & Uniforms for 2 FT Utility Service Worker Crew Leader/Equipment Operator	One-Time/Recurring	2,552.20
	Utilities	Vehicle Purchase for 2 FT Meter Service Technicians	One-Time/Recurring	50,747.64
	Utilities	Vehicle Purchase for 1 FT Lead Meter Service Technician	One-Time/Recurring	25,373.82
	Utilities	Vehicle Purchase for 1 FT Utility Maintenance Superintendent	One-Time/Recurring	11,790.12
	Utilities	Vehicle Purchase for 1 Utility Truck	One-Time/Recurring	12,839.30
	Utilities	Vehicle Purchase for SCADA Engineer	One-Time/Recurring	11,340.12
	WATER UTILITY FUND TOTAL			**$ 1,080,565.72**
SEWER UTILITY FUND (572)				
	Public Works	Hydraulic Modeling and System Analysis Services	Recurring	15,000.00
	Utilities	1 FT Utility Service Worker	Recurring	42,587.64
	Utilities	1 FT Senior Utility Service Worker	Recurring	52,840.22
	Utilities	1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring	80,456.85
	Utilities	1 FT Utility Maintenance Superintendent	One-Time/Recurring	90,372.60
	Utilities	2 FT Regulatory Compliance Specialist I Flex	Recurring	93,326.40
	Utilities	2 FT Utility Service Worker Crew Leader/Equipment Operator	Recurring	114,002.26
	Utilities	Customer Information System (CIS) Business Process Review	One-Time	32,850.00
	Utilities	Equipment Purchase - Compact Excavator	One-Time	43,240.00
	Utilities	Forklift for Water Reclamation Facility No. 2	One-Time	70,000.00
	Utilities	Material for 1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring	507.60
	Utilities	Materials & Uniforms for 1 FT Senior Utility Service Worker	One-Time/Recurring	1,153.40
	Utilities	Materials & Uniforms for 1 FT Utility Maintenance Superintendent	One-Time/Recurring	1,104.32
	Utilities	Materials & Uniforms for 1 FT Utility Service Worker	One-Time/Recurring	1,153.40
	Utilities	Materials & Uniforms for 2 FT Utility Service Worker Crew Leader/Equipment Operator	One-Time/Recurring	2,306.80
	Utilities	SewerAI Subscription	Recurring	96,000.00
	Utilities	Underwater Cleaning for Sewers	Recurring	60,200.00
	Utilities	Vehicle Purchase for 1 FT Utility Maintenance Superintendent	One-Time/Recurring	10,611.11
	Utilities	Vehicle Purchase for 1 Utility Truck	One-Time/Recurring	11,604.75
	Utilities	Vehicle Purchase for SCADA Engineer	One-Time/Recurring	10,206.11
	Utilities	WRF1 Terminal Tractor DPF Burnoff	One-Time	50,000.00
	SEWER UTILITY FUND TOTAL			**$ 879,523.46**

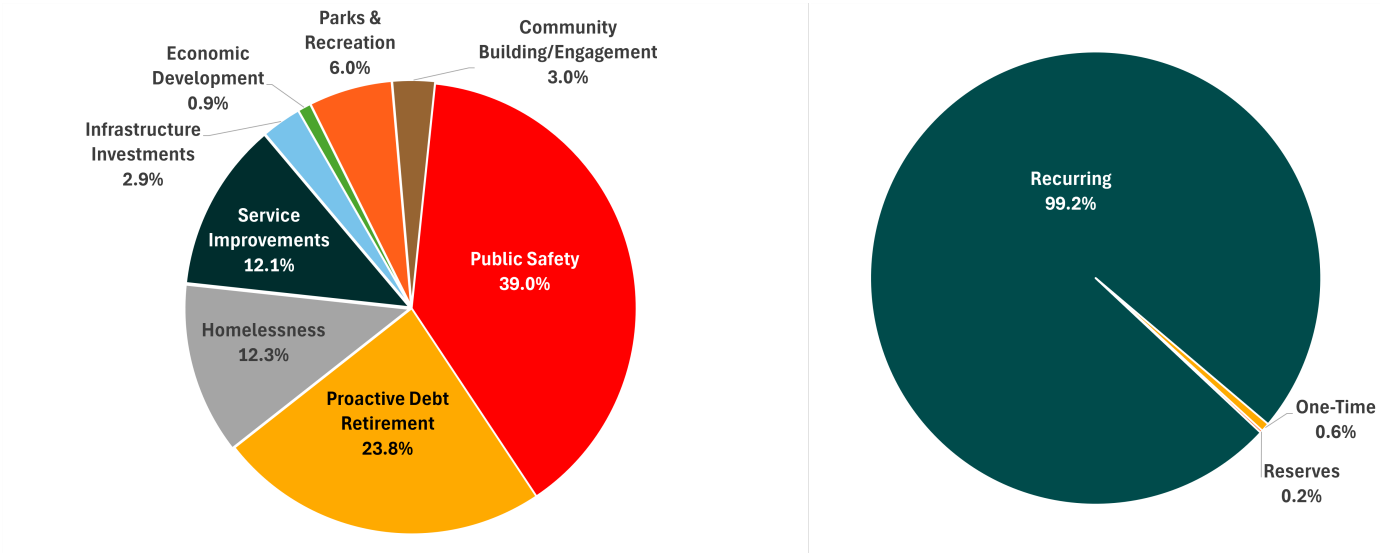
FUND	DEPARTMENT	DESCRIPTION	ONE-TIME/ RECURRING		AMOUNT
DIRECT ACCESS ELECTRIC UTILITY FUND (576)					
	Utilities	1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring		1,787.93
	Utilities	2 FT Regulatory Compliance Specialist I Flex	Recurring		4,147.84
	Utilities	Customer Information System (CIS) Business Process Review	One-Time		730.00
	Utilities	Material for 1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring		11.28
	Utilities	Vehicle Purchase for SCADA Engineer	One-Time/Recurring		453.60
	DIRECT ACCESS ELECTRIC FUND TOTAL			**$**	**7,130.65**
TRANSIT SERVICES FUND (577)					
	Public Works	1 FT Transit Program Specialist	One-Time/Recurring		159,338.00
	TRANSIT SERVICES FUND TOTAL			**$**	**159,338.00**
GREENFIELD ELECTRIC UTILITY FUND (578)					
	Utilities	1 FT Lead Meter Service Technician	One-Time/Recurring		8,017.87
	Utilities	1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring		5,363.79
	Utilities	1 FT Utility Maintenance Superintendent	One-Time/Recurring		8,033.12
	Utilities	2 FT Meter Service Technicians	One-Time/Recurring		13,849.50
	Utilities	2 FT Regulatory Compliance Specialist I Flex	Recurring		4,147.84
	Utilities	Customer Information System (CIS) Business Process Review	One-Time		2,190.00
	Utilities	Epoxy Coating for Electrical Equipment	One-Time		60,000.00
	Utilities	Hardware/Software/IT costs for 1 FT Lead Meter Service Technician	One-Time/Recurring		2,838.02
	Utilities	Material for 1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring		33.84
	Utilities	Materials & Uniforms for 1 FT Lead Meter Service Technician	One-Time/Recurring		171.78
	Utilities	Materials & Uniforms for 1 FT Utility Maintenance Superintendent	One-Time/Recurring		98.16
	Utilities	Materials & Uniforms for 2 FT Meter Service Technicians	One-Time/Recurring		343.56
	Utilities	Vehicle Purchase for 2 FT Meter Service Technicians	One-Time/Recurring		3,861.24
	Utilities	Vehicle Purchase for 1 FT Lead Meter Service Technician	One-Time/Recurring		1,930.62
	Utilities	Vehicle Purchase for 1 FT Utility Maintenance Superintendent	One-Time/Recurring		943.21
	Utilities	Vehicle Purchase for SCADA Engineer	One-Time/Recurring		453.60
	GREENFIELD ELECTRIC UTILITY FUND TOTAL			**$**	**112,276.15**
INFORMATION TECHNOLOGY FUND (681)					
	Community Services	Hardware/Software/IT cost for 1 FT Aquatics Assistant Coordinator	One-Time/Recurring		2,838.02
	Community Services	Hardware/Software/IT cost for Senior Lifeguards & Lifeguards	One-Time/Recurring		5,676.04
	Information Technology	1 FT Application Analyst	Recurring		116,190.09
	Information Technology	1 FT ERP Administrator	Recurring		132,319.69
	Public Works	Hardware/Software/IT cost for 1 FT Transit Program Specialist	One-Time/Recurring		2,837.02
	Utilities	Hardware/Software/IT cost for 1 FT Senior Utility Service Worker	Recurring		1,479.71
	Utilities	Hardware/Software/IT Cost for 1 FT Utility Billing & Meter Services Supervisor	One-Time/Recurring		2,838.02
	Utilities	Hardware/Software/IT cost for 1 FT Utility Maintenance Superintendent	One-Time/Recurring		2,838.02
	Utilities	Hardware/Software/IT cost for 1 FT Utility Service Worker	Recurring		1,479.71
	Utilities	Hardware/Software/IT cost for 2 FT Meter Service Technicians	One-Time/Recurring		5,676.04
	Utilities	Hardware/Software/IT cost for 2 FT Utility Service Worker Crew Leader/Equipment Operator	One-Time		2,959.42
	INFORMATION TECHNOLOGY FUND TOTAL			**$**	**277,131.78**
		TOTAL SERVICE LEVEL CHANGES		**$**	**3,808,709**

Measure X Allocation Plan

In November 2020, City of Corona voters approved Measure X, a 1% sales tax measure effective on July 1, 2021. The net Measure X estimates are $47.0 million for FY 2027. This amount is net of the estimate to be distributed for sales tax agreements. Please reference the *Measure X Funding Plan* for a full list of operating budget items, capital improvement projects, and estimated reserve contributions. Measure X funds for FY 2027 are allocated to community priorities as shown in the following table.

FY 2027 Measure X Allocations

(Including FY 2027 Reserves)



Category	FY 2027 Recurring	FY 2027 One-Time	Total FY 2027 Funding	Reserves
Public Safety	$ 18,264,117	$ -	$ 18,264,117	$ -
Proactive Debt Retirement	11,150,239		11,150,239	-
Homelessness	5,755,602		5,755,602	-
Service Improvements	5,675,635		5,675,635	-
Infrastructure Investments	1,050,617	290,000	1,340,617	-
Economic Development	442,557		442,557	-
Parks & Recreation	2,807,232		2,807,232	85,255
Community Building/Engagement	1,428,158		1,428,158	-
Totals	**$ 46,574,158**	**$ 290,000**	**$ 46,864,158**	**$ 85,255**

FY 2027 Grand Total: Total FY 2027 Funding + FY 2027 Reserves $ 46,949,413

Measure X Funding Plan

Strategic Goal #1 - Financial Stability / Strategic Goal #2 - Strong Economy / Strategic Goal #3 - Sound Infrastructure Strategic Goal #4 - Safe Community / Strategic Goal #5 - Sense of Place / Strategic Goal #6 - High-Performing Government

COMMUNITY BUILDING / ENGAGEMENT

Department	Strategic Goal	Request Name	Description / Justification	One-Time	Recurring	Reserves	Total
Various	-	Previously Approved Recurring Items	Previously approved recurring items	-	1,428,158	-	1,428,158
			CATEGORY TOTAL	$ -	$ 1,428,158	$ -	$ 1,428,158

ECONOMIC DEVELOPMENT

Department	Strategic Goal	Request Name	Description / Justification	One-Time	Recurring	Reserves	Total
Economic Development	-	Previously Approved Recurring Items	Previously approved recurring items	-	442,557	-	442,557
			CATEGORY TOTAL	$ -	$ 442,557	$ -	$ 442,557

HOMELESSNESS

Department	Strategic Goal	Request Name	Description / Justification	One-Time	Recurring	Reserves	Total
Various	-	Previously Approved Recurring Items	Previously approved recurring items	-	5,755,602	-	5,755,602
			CATEGORY TOTAL	$ -	$ 5,755,602	$ -	$ 5,755,602

INFRASTRUCTURE INVESTMENTS

Department	Strategic Goal	Request Name	Description / Justification	One-Time	Recurring	Reserves	Total
Various	-	Previously Approved Recurring Items	Previous approved recurring items	-	1,050,617	-	1,050,617
CIP	3	Grind and Overlay of Public Safety Training Center Asphalt	The asphalt surrounding the Training Center tower, shooting range, and dispatch areas is approximately 25 years old and has not received substantial maintenance. Environmental exposure and water runoff have contributed to surface deterioration, including potholes, grooves, loose gravel, and faded parking striping, which affect vehicle and pedestrian conditions. These areas are used regularly by the Police Department, Fire Department, City Safety Officer, and visiting public safety agencies. The pavement conditions impact police training activities, fire operations such as hose evolutions and apparatus placement, equipment wear, and cleanup following training exercises. The Fire Department has coordinated with CPD, the City Safety Officer, and Risk Management, and all support corrective action.	290,000	-	-	290,000
			CATEGORY TOTAL	$ 290,000	$ 1,050,617	$ -	$ 1,340,617

PARKS & RECREATION

Department	Strategic Goal	Request Name	Description / Justification	One-Time	Recurring	Reserves	Total
Various	-	Previously Approved Recurring Items	Previously approved recurring items	-	2,807,232	-	2,807,232
Finance	-	Parks & Recreation Reserve	Reserved for future parks and recreation investments.	-	-	85,255	85,255
			CATEGORY TOTAL	$ -	$ 2,807,232	$ 85,255	$ 2,892,487

PROACTIVE DEBT RETIREMENT

Department	Strategic Goal	Request Name	Description / Justification	One-Time	Recurring	Reserves	Total
Finance	-	Pension Obligation Bonds and Pension Stabilization Contribution	Previously approved recurring items	-	11,150,239	-	11,150,239
			CATEGORY TOTAL	$ -	$ 11,150,239	$ -	$ 11,150,239

PUBLIC SAFETY

Department	Strategic Goal	Request Name	Description / Justification	One-Time	Recurring	Reserves	Total
Various	-	Previously Approved Recurring Items	Previously approved recurring items	-	18,264,117	-	18,264,117
			CATEGORY TOTAL	$ -	$ 18,264,117	$ -	$ 18,264,117

SERVICE IMPROVEMENTS

Department	Strategic Goal	Request Name	Description / Justification	One-Time	Recurring	Reserves	Total
Various	-	Previously Approved Recurring Items	Previously approved recurring items	-	5,675,635	-	5,675,635
			CATEGORY TOTAL	$ -	$ 5,675,635	$ -	$ 5,675,635

Summary of Expenditures by Fund Type

Fund Number / Description	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
General Fund				
City Manager's Office	9,158,983	12,381,226	10,256,989	10,452,674
Community Services Department	17,815,570	19,374,860	20,097,072	21,472,134
Economic Development Department	1,142,649	931,053	1,784,936	1,660,522
Elected Officials	128,773	159,963	216,878	209,032
Finance Department	4,651,763	4,885,584	5,654,061	5,992,696
Fire Department	33,409,110	37,294,526	39,824,427	43,351,840
General Government / Debt Service	49,744,165	55,773,510	60,115,421	62,729,243
Human Resources Department	2,669,495	2,711,668	3,225,556	3,403,133
Information Technology Department	725,037	758,831	760,962	806,352
Legal & Risk Management Department	2,057,339	2,066,235	2,701,159	2,693,607
Planning & Development Department	7,778,600	8,454,298	10,214,174	10,666,179
Police Department	54,064,980	58,405,218	65,251,515	67,765,633
Public Works Department	4,481,445	5,288,820	6,381,058	6,853,955
Capital Projects	7,952,926	12,976,461	4,792,802	2,626,495
Operating and Maintenance Projects	4,928,998	28,008,806	20,000	288,573
Total General Fund	**$ 200,709,831**	**$ 249,471,059**	**$ 231,297,010**	**$ 240,972,067**
Special Revenue Fund				
206 Library Facilities Fee Fund	69,387	20,896	3,964	4,663
207 Fire Wild Land Mitigation Fund	11,855	981	25,164	1,436
208 TC Police Facilities Fund	40,000	56,387	83,520	-
209 TC Fire Facilities Fund	-	-	216,245	-
211 Street and Traffic Signals Fund	957,042	1,203,662	1,037,724	902,898
212 Drainage Fee Fund	39,674	1,901,729	6,841	1,729
213 Police Facilities Fund	43,766	17,540	132	317
214 Fire Facilities Fund	97,589	2,016	10,489	765
215 Public Meeting Facilities Fund	261	77	53	494
216 Aquatics Center Fund	17,887	140	147	512
217 Parks and Open Space Fund	628,187	711,159	32,671	5,277
218 Corona Mall Business Improvement District Fund	72,451	76,210	-	-
221 RMRA Fund	775,838	2,315,800	4,244,991	5,519,498
222 Gas Tax (2105-2106-Prop 42) Fund	3,371,360	3,969,945	3,998,413	4,708,862
224 Rideshare -Trip Reduction Fund	29,760	24,488	31,200	31,200
227 Measure A Fund	11,512,169	2,565,197	7,081,146	7,605,413
228 - Public, Educ, Govt (PEG) Fund	-	-	-	300,000
231 CAL COPS Grants Fund	188,646	169,884	234,016	240,539
235 CFD 2016-3 Zone 12 Lemon Grove Fund	1,645	1,706	1,737	2,002
236 CFD 2018-1 Special Tax B (Bedford) Fund	139,611	138,781	183,593	251,643
237 CFD 2018-2 Special Tax B (Sierra Bella) Fund	112,906	182,151	173,569	181,805
238 CFD 2017-2 Valencia Fund	38,158	40,065	44,343	46,747
239 CFD 2016-3 Zone 13 Corona Industrial Park Fund	14,019	8,926	8,878	9,499
241 Abandonded Vehicle Abatement Fund	77,499	25,488	117,088	125,524
246 CFD 2000-1 (Eagle Glen II) Fund	5,135	4,287	4,180	4,411
247 CFD 2002-2 LMD Fund	70,221	61,766	75,553	71,700
248 CFD 97-1 Landscape Fund	293,910	421,735	376,945	452,344
249 CFD 2001-1 Landscape Fund	521,649	655,319	691,954	1,726,211
250 Asset Forfeiture Fund	59,350	55,656	94,288	79,288
251 CFD/LMD 2002-3 Landscape Fund	27,054	13,953	18,599	16,584
252 LMD 2003-1 Lighting Fund	127,129	110,971	96,831	83,965
253 CFD/LMD 2011-1 Fund	58,462	56,307	84,239	107,686

Fund Number / Description	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
255 CFD 2016-2 Terrassa Fund	24,451	24,097	24,136	29,888
256 CFD 2016-3 Zone 1 Monte Olivo Fund	-	-	-	17
257 CFD 2016-3 Zone 2 Boardwalk Fund	55,116	64,874	71,882	55,183
258 CFD 2016-3 Zone 3 Dollar Self Fund	1,820	1,792	1,696	2,062
259 CFD 2016-3 Zone 4 515 S Promenade Fund	4,376	3,890	3,679	3,413
260 Residential Refuse / Recycling Fund	11,826,686	1,395,888	954,280	830,080
261 South Corona Major Thoroughfares Fund	53	1,314	8	7
263 CFD 2016-3 Zone 17 Corona Med Ctr Fund	2,664	1,924	1,607	2,374
264 CFD 2016-3 Zone 18 Corona Int Com Fund	7,509	10,086	6,278	6,063
265 CFD 2016-3 Zone 19 (Cresta Rd and Promenade) Fund	10,637	9,630	9,998	16,179
266 CFD 2016-3 Zone 20 Bedford Mkt Pl Fund	14,151	12,809	10,118	14,419
267 CFD 2016-3 Zone 21 Christopher Rn Fund	1,453	1,364	1,250	1,733
268 CFD 2016-3 Zone 22 N Main Retail Fund	2,123	1,986	1,860	2,308
270 CFD 2016-3 Zone 24 WC Freeway CTR Fund	1,870	1,816	2,096	2,740
271 CFD 2016-3 Zone 25 Prom Dist Ctr Fund	1,320	1,589	1,582	1,977
272 CFD 2016-3 Zone 26 Fund	12,952	11,704	12,153	26,641
273 CFD 2016-3 Zone 27 Corona Tle Fund	909	1,194	1,162	1,551
274 South Corona Landscaping Fund	246	194	220	251
276 CFD 2016-3 Zone 28 A&F Tennis CTR Fund	-	-	65	-
277 CFD 2016-3 Zone 29 TM 36821 Fund	-	-	65	-
279 CFD 2016-3 ZN 31 (Lat Business) Fund	8,225	7,543	7,976	8,466
280 CFD 2016-3 Zone 32 NH Sherborn Fund	6,617	3,155	7,447	8,760
281 CFD 2016-3 Zone 33 Oakmont Fund	2,788	6,568	3,370	3,004
287 CFD 2016-3 Zone 15 N Point Evangl Ch Fund	1,341	1,366	1,288	2,012
289 Dwelling Development Tax Fund	47,020	17,991	830,000	-
293 Opioid Settlement Fund	-	317,851	437,806	504,332
294 CFD 2016-3 Zone 6 Chung Fund	15,649	24,113	30,144	31,224
297 CFD 2016-3 Zone 8 Karen Parker Fund	2,619	2,524	2,484	2,888
410 PLHA Grant Fund	1,434,917	344,708	382,425	300,000
411 US Department of Justice Grant Fund	230,436	199,609	10,633	-
412 State Encampment Resolution Funding Grant Fund	596,630	1,106,302	-	-
413 American Rescue Plan Act Fund	3,565,235	8,093,405	-	-
415 Library-Other Grants Fund	23,125	69,831	-	-
422 Traffic Offender Fund	16,252	25,881	34,380	18,735
442 Adult and Family Literacy Grant Fund	116,870	154,705	93,388	-
446 LMD84-1 Street Lights Fund	2,504,461	2,402,468	2,193,462	2,243,405
455 LMD 84-2 Zone 2 Fund	97,987	107,631	80,061	65,908
456 LMD 84-2 Zone 4 Fund	49,629	65,457	99,819	86,586
457 LMD 84-2 Zone 6 Fund	365,588	375,351	399,165	325,124
458 LMD 84-2 Zone 7 Fund	52,681	54,826	62,452	66,874
460 LMD 84-2 Zone 10 Fund	1,921,438	1,483,622	2,004,137	2,173,007
461 LMD 84-2 Zone 14 Fund	417,927	444,494	510,894	492,848
462 LMD 84-2 Zone 15 Fund	9,961	25,804	22,860	18,121
463 LMD 84-2 Zone 17 Fund	17,488	16,307	17,097	19,739
464 LMD 84-2 Zone 18 Fund	35,254	32,931	31,690	37,213
468 LMD 84-2 Zone 19 Fund	371,074	440,132	472,191	453,677
470 LMD 84-2 Zone 20 Fund	792,707	1,023,844	1,782,398	925,948
471 LMD 84-2 Zone 1 Fund	1,854	1,971	2,033	3,720
473 Eagle Glen HOA Fund	74,172	78,227	78,208	77,695
Total Special Revenue Fund	**$ 44,150,902**	**$ 33,287,990**	**$ 29,680,453**	**$ 31,349,185**

Fund Number / Description	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
Capital Project Fund				
243 Public Works Capital Grants Fund	26,694,013	24,485,418	-	-
245 County Service Area 152 (NPDES) Fund	1,092,035	1,134,645	1,395,746	1,693,393
291 Low Moderate Income Housing Asset Fund	169,034	171,697	353,649	1,043,886
431 CDBG Fund	840,748	2,489,240	1,119,427	1,174,213
432 Home Investment Partnership Program Fund	671,328	1,387,796	579,402	446,824
479 TUMF - WRCOG Fund	-	549,928	-	-
480 Reimbursement Grants Fund	34,366	190,452	-	-
Total Capital Project Fund	**$ 29,501,524**	**$ 30,409,176**	**$ 3,448,223**	**$ 4,358,315**
Enterprise Fund				
275 Airport Fund	196,086	434,601	326,697	534,908
440 Sewer Capacity Fund	1,526,382	271,441	98,009	5,012
507 Water Capacity Fund	547,386	712,528	704,426	651,838
512 2025 Water Revenue Bonds Fund	-	-	-	6,999,810
513 2025 Wastewater Revenue Bonds Fund	-	-	-	11,686,184
567 Reclaimed Water System Fund	2,384,543	3,379,250	7,149,322	3,039,922
570 Water Utility Fund	62,723,748	67,404,566	68,707,144	90,221,308
571 Water Utility Grant / Agreement Fund	5,883,716	(37,115)	-	-
572 Sewer Utility Fund	40,903,337	43,237,174	45,990,794	45,825,383
573 Sewer Utility Grant Fund	548,679	(26,983)	-	-
576 Direct Access Electric Utility Fund	4,970,588	3,966,506	7,544,993	6,042,655
577 Transit Services Fund	3,045,676	3,463,286	4,051,649	3,917,944
578 Greenfield Electric Utility Fund	10,246,077	8,912,581	15,196,263	12,478,425
579 Electric Utility Grant Fund	1,134	3,634	-	-
Total Enterprise Fund	**$ 132,977,352**	**$ 131,721,469**	**$ 149,769,296**	**$ 181,403,389**
Internal Service Fund				
680 Warehouse Services Fund	210,645	236,413	267,561	277,703
681 Information Technology Fund	14,060,493	15,116,821	17,264,301	18,275,497
682 Fleet Operations Fund	4,848,112	4,576,873	5,246,412	6,636,961
683 Workers' Compensation Fund	5,441,800	6,410,877	4,325,308	4,085,000
684 Fleet Replacement Fund	1,467,409	1,743,865	1,241,615	1,373,040
687 Liability Risk Retention Fund	5,787,069	4,658,941	6,381,006	6,837,545
Total Internal Service Fund	**$ 31,815,529**	**$ 32,743,791**	**$ 34,726,203**	**$ 37,485,746**
Agency Funds				
368 AD 96-1, 97 A (Van Daele) Fund	-	-	35	-
369 AD 96-1, 97 B (WPH) Fund	-	-	47	-
371 CFD 97-2 (Eagle Glen I) Fund	1,237,996	18,926	6,071	-
373 AD 96-1, 99 A (Centex) Fund	201,827	134,271	7,404	4,386
374 CFD 2000-1 (Eagle Glen II) Fund	417,290	411,525	405,848	405,737
377 CFD 2001-2 (Cresta-Grande) Fund	229,867	225,769	209,934	213,986
378 CFD 2002-1 (Dos Lagos) Fund	1,169,357	1,163,656	1,160,966	1,144,065
381 CFD 2002-4 (Corona Crossings) Fund	601,837	594,283	591,972	586,108
382 CFD 2004-1 (Buchanan Street) Fund	199,715	199,557	190,012	185,993
383 CFD 2003-2 (Highlands Collection) Fund	439,276	428,386	432,574	413,214
384 CFD 2018-1 Bedford Fund	999,975	1,020,869	1,025,917	1,039,188
386 CFD 2018-2 Sierra Bella Debt Service Fund	6,240,095	1,563,670	1,017,760	1,016,846
387 CFD 2002-1 (Improvement Area) Fund	532,487	530,083	526,079	520,346
390 CFD 2016-2 (Terrassa Special Tax A) Fund	338,261	334,816	330,049	328,201

Fund Number / Description	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
392 CFD 2017-2 (Valencia Special Tax A) Fund	246,892	243,812	241,628	237,031
393 CFD 2018-1 (Bedford IA 2 Tax A) Fund	4,161	6,578,939	1,314,669	1,313,139
Total Agency Funds	**$ 12,859,035**	**$ 13,448,562**	**$ 7,460,967**	**$ 7,408,240**
Successor Agency Fund				
417 RDA Successor Agency Fund	2,859,911	2,887,079	2,286,902	1,770,291
475 Successor Agency Administration Fund	33,242	30,874	33,340	55,697
Total Successor Agency Fund	**$ 2,893,153**	**$ 2,917,953**	**$ 2,320,242**	**$ 1,825,988**
Total All Funds	**$ 454,907,327**	**$ 493,999,999**	**$ 458,702,395**	**$ 504,802,930**
Duplicate Debt Service/Agency Items (accounted for in multiple funds)				
391 2016 Lease Revenue Bonds Fund	2,114,950	2,109,850	2,107,950	1,343,650
Total Duplicate Debt Service/Agency Items (accounted for in multiple funds)	**$ 2,114,950**	**$ 2,109,850**	**$ 2,107,950**	**$ 1,343,650**
Total All Funds, Including Duplicate Debt Service Items, for Appropriation Purposes	**$ 457,022,277**	**$ 496,109,849**	**$ 460,810,345**	**$ 506,146,580**

Debt Service Obligations

Overview

The City's annual operating budget includes provisions to ensure the prompt and full payment of annual debt service (i.e. principal and interest), which is incurred upon outstanding debt instruments previously issued by the City. Commonly issued debt instruments include bonds, long-term loans (with the State of California) or small issue, private placement debt. Prior to issuing debt, the City may consult with City Council, expert financial advisors, bond and disclosure counsel, underwriters as well as internal finance and capital planning staff. The 'Guide to City Budget Process' section in the budget document includes a brief overview of the City's 'Debt Policy'. The 'Debt Policy' is accessible on the City's website at www.CoronaCA.gov.

The proceeds of debt are typically used to either finance the construction of infrastructure (rather than cash-funding the capital project) or to refinance existing debt at a lower interest rate (if market conditions are favorable). The City is required to pay debt service in accordance with bond covenants and indentures, which generally, may 'pledge' City revenue (and its 'full faith and credit') to guarantee that it fulfills its obligations to investors and provide remedies against the unlikely event of default. Prompt and full payment of annual debt service also ensures that the City maintains favorable bond ratings.

Legal Debt Limit

California Government Code, Section 43605 sets the debt limit at 15% of assessed value. As reported in the City's audited Annual Comprehensive Financial Report (ACFR) year ended June 30, 2025, the assessed value was $29.0 million and the legal debt margin as a percentage of debt limit was 4.443%, which was significantly lower than the State's debt limit.

Summary of Debt Service - Principal and Interest

General Fund

The source of payment for these obligations comes from General Fund revenue. City Council approved the early payment of the remining outstanding balance of the 2012 Refunding Lease financing agreement. By retiring the debt ahead of schedule, the City achieved interest savings and reduced its overall financial obligations. As a result, future debt service expenditures are lower, improving budget flexibility and strengthening the City's financial position.

Description	Fund	Principal	Interest	Total Payments	Bond Rating	Maturity	Purpose
Fiscal Year 2027							
2016 Lease Revenue Refunding Bonds	110	$ 880,000	$ 463,650	$ 1,343,650	AA	11/1/2036	Lease payments for CPFA 2016 Lease Revenue Refunding
Total		**$ 880,000**	**$ 463,650**	**$ 1,343,650**			

Pension Obligation Bonds - Various Funds

The source of payment for the 2021 Taxable Pension Obligation Bonds comes from any source of legally available funds of the City. The allocation was determined based on where full-time positions were budgeted when the bonds were issued.

Responsible Funds	Fund	Principal	Interest	Total Payments	Bond Rating	Maturity	Purpose
2021 Taxable Pension Obligation Bonds							
		Fiscal Year 2027					
General Fund	110	$ 12,867,582	$ 2,587,678	$ 15,455,260			
Measure X Fund	120	4,055,004	815,464	4,870,468			
NPDES Discharge Fund	245	101,644	21,017	122,661			
Residential Refuse/Recycling Fund	260	23,221	4,801	28,022			
Low Moderate Income Housing Fund	291	16,951	3,505	20,456			
CDBG Fund	431	10,510	2,173	12,683			
Successor Agency Administration Fund	475	5,717	1,182	6,899			
Reclaimed Water System Fund	567	88,725	18,346	107,071	AA+	5/1/2034	To refund the City's obligations to CalPERs evidenced by the three retirement plans.
Water Utility Fund	570	1,536,508	317,708	1,854,216			
Sewer Utility Fund	572	912,386	188,657	1,101,043			
Transit Services Fund	577	74,754	15,457	90,211			
Direct Access Electric Utility	576	152,779	31,591	184,370			
Electric Utility Fund	578	210,980	43,625	254,605			
Warehouse Services Fund	680	27,397	5,665	33,062			
Information Technology Fund	681	578,526	119,624	698,150			
Fleet Operations Fund	682	187,316	38,732	226,048			
Total		**$ 20,850,000**	**$ 4,215,225**	**$ 25,065,225**			

Water, Reclaimed Water, and Sewer Utilities

The sources of payment for these obligations come from water and wastewater (water reclamation) capacity fees (charged because of new development) as well as water and wastewater (water reclamation) utility ratepayer revenue. The debt obligations were issued by the Corona Utility Authority, which is a component of the City of Corona.

Bond Description	Fund	Principal	Interest	Total	Bond Rating	Maturity	Purpose
			Fiscal Year 2027				
Joint Venture w/WRCRWA - SRF Loan	440	1,518,419	384,770	1,903,189	N/A	12/31/2037	Corona's share of annual debt service for the WRCRWA Treatment Plant expansion.
TOTAL WASTEWATER CAPACITY FEES		**1,518,419**	**384,770**	**1,903,189**			
CUA 2023 Water Revenue Refunding Bonds	507	746,200	286,180	1,032,380	AA	9/1/2032	Certain improvements and refundings for the Water Enterprise.
TOTAL WATER CAPACITY FEES		**746,200**	**286,180**	**1,032,380**			
CUA 2023 Water Revenue Refunding Bonds	567	254,800	97,720	352,520	AA	9/1/2032	Certain improvements and refundings for the Water Enterprise.
TOTAL RECLAIMED WATER		**254,800**	**97,720**	**352,520**			
CUA 2023 Water Revenue Refunding Bonds	570	819,000	314,100	1,133,100	AA	9/1/2032	Certain improvements and refundings for the Water Enterprise.
CUA 2025 Water Revenue Bonds	570	-	1,984,000	1,984,000	AA	9/1/20255	Certain improvements and refundings for the Water Enterprise.
Brine Line System Discharge	570	462,418	137,582	600,000	N/A	11/19/2034	To acquire wastewater discharge rights.
TOTAL WATER UTILITY		**1,281,418**	**2,435,682**	**3,717,100**			
CUA 2025 Wastewater Revenue Bonds	572	760,000	1,567,500	2,327,500	AA+	9/1/2055	Certain improvements and refundings for the Sewer Enterprise.
State Water Resources Control Board Loan (Tertiary Filtration WRF 2)	572	329,271	180,170	509,441	N/A	8/31/2046	Financing of the Tertiary Filtration Project at Sewer Facility No. 2
TOTAL WATER RECLAMATION		**$1,089,271**	**$1,747,670**	**$ 2,836,941**			

Community Facilities Districts

The source of payment for these obligations comes from special taxes levied on parcels located within each Community Facilities District (CFD).

Bond Description	Fund	Principal	Interest	Total Payments	Maturity	Purpose
			Fiscal Year 2027			
CFD 2000-1 Special Tax Bonds	374	340,000	47,400	387,400	9/1/2031	Improvements in Eagle Glen.
CFD 2001-2 Special Tax Bonds	377	160,000	27,084	187,084	9/1/2032	Improvements in Northeast Corona and South Corona areas.
CFD 2002-1 2017 Special Tax Refunding Bonds	378	780,000	349,400	1,129,400	9/1/2034	Improvements in Dos Lagos.
CFD 2002-4 2017 Special Tax Refunding Bonds	381	385,000	191,025	576,025	9/1/2034	Improvements in Corona Crossings.
CFD 2004-1 Special Tax Bonds	382	135,000	40,887	175,887	9/1/2036	Improvements in Buchanan Street development.
CFD 2003-2 Special Tax Bonds	383	325,000	75,206	400,206	9/1/2034	Improvements in Highlands Collection.
CFD 2018-1, 2018 Special Tax Bonds, Series A (Improvement Area No. 1)	384	100,000	429,500	529,500	9/1/2048	Improvements in Bedford development.
CFD 2018-1, 2020 Special Tax Bonds (Improvement Area No. 1)	384	80,000	399,800	479,800	9/1/2050	Improvements in Bedford development.
CFD 2018-2 Sierra Bella	386	290,000	710,844	1,000,844	9/1/2051	Improvements in Sierra Bella development.
CFD 2002-1 2017 Special Tax Refunding Bonds (Improvement Area No. 1)	387	320,000	190,269	510,269	9/1/2037	Improvements in Dos Lagos.
CFD 2016-2 2018 Special Tax Bonds	390	135,000	178,931	313,931	9/1/2048	Improvements in Terrassa Court development.
CFD 2017-2 2018 Special Tax Bonds	392	80,000	142,781	222,781	9/1/2048	Improvements in Valencia/Seville development.
CFD 2018-1, 2024 Special Tax Bonds (Improvement Area No. 2)	393	70,000	1,298,250	1,368,250	9/1/2054	Improvements in Bedford development.
TOTAL		**$3,200,000**	**$4,081,377**	**$7,281,377**		

Successor Agency (of the former Corona Redevelopment Agency)

The source of payment for these obligations comes from pledged tax increment revenues of the former Corona Redevelopment Agency.

Bond Description	Fund	Principal	Interest	Total	Bond Rating	Maturity	Purpose
			Fiscal Year 2027				
2007 Tax Allocation Bonds (Temescal)	417	1,025,000	345,634	1,370,634	AA	11/1/2032	Financed redevelopment activities within the Temescal Canyon Project Area.
2007 Tax Allocation Bonds (Project Area A)	417	5,450,000	575,055	6,025,055	A	9/1/2027	Financed redevelopment activities within the Merged Downtown Project Area A.
TOTAL		**$ 6,475,000**	**$ 920,689**	**$ 7,395,689**			

Inter-fund Loan Payments

The following are inter-fund loan payments of principal and interest. While there is a (cash) transfer that occurs between these funds for the items reported below, these have been shown as a component of 'debt service' (rather than as a transfer) to reflect the nature of the transactions.

With respect to the capital leases of Water and Water Reclamation funds, each fund is required to make payments to the General Fund for the lease (and corresponding use) of the water and water reclamation infrastructure.

The Water Utility Interfund Loan and Sewer Interfund Loan shall be paid with available revenues. If available revenues are not sufficient to pay off the interfund loans, any unpaid balance shall be carried forward without default to the next fiscal year.

Description	Fund	Principal	Interest	Total	Maturity	Purpose
			Fiscal Year 2027			
LMD 84-1	446/578	$ 168,772	$ 37,455	$ 206,227	9/1/2027	Loan payments for LED Street and Safety Light Retrofit project.
LMD 84-2 Zone 19	468/110	15,413	4,112	19,525	7/1/2032	Loan payments for installation, construction, and maintenance of public lansscaping and appurtenant facilities.
Capital Lease Payment (Facilities)	570/110	-	1,932,553	1,932,553	2/1/2056	Lease payments to the General Fund for the Water and Sewer facilities.
Capital Lease Payment (Facilities)	572/110	-	1,308,635	1,308,635	2/1/2056	Lease payments to the General Fund for the Water and Sewer facilities.
Water Utility Interfund Loan	507/570	-	378,902	378,902	N/A	Loan payments for prior year cash advances to fund for capital improvement projects.
Sewar Interfund Loan	567/572	-	72,294	72,294	N/A	Loan payments for prior year cash advances to fund for capital improvement projects.
Total		**$ 184,185**	**$ 3,733,951**	**$ 3,918,136**		

Schedule of Debt Payments, by Fund

SCHEDULE OF DEBT PAYMENTS

FY	110 Principal	110 Interest	110 Total	120 Principal	120 Interest	120 Total
2027	$ 15,830,236.65	$ 3,103,800.61	$ 18,934,037.27	$ 4,055,003.82	$ 815,463.66	$ 4,870,467.48
2028	14,031,789.07	2,767,001.08	16,798,790.15	4,296,567.77	769,859.54	5,066,427.31
2029	14,341,039.29	2,455,375.68	16,796,414.97	4,554,164.11	709,885.41	5,264,049.52
2030	14,705,521.82	2,091,143.30	16,796,665.12	5,090,941.75	658,335.13	5,749,276.88
2031	15,064,082.33	1,730,332.93	16,794,415.25	5,228,469.30	545,927.19	5,774,396.49
2032	15,455,454.30	1,771,192.96	17,226,647.26	5,505,180.71	432,106.90	5,937,287.61
2033	15,840,896.51	952,969.02	16,793,865.53	5,389,817.21	288,162.74	5,677,979.95
2034	16,253,651.09	539,589.55	16,793,240.65	5,549,801.79	149,955.64	5,699,757.43
2035	1,240,000.00	96,300.00	1,336,300.00	-	-	-
2036	1,275,000.00	58,575.00	1,333,575.00	-	-	-
2037	1,315,000.00	19,725.00	1,334,725.00	-	-	-
Grand Total	**$ 125,352,671.06**	**$ 15,586,005.13**	**$ 140,938,676.20**	**$ 39,669,946.46**	**$ 4,369,696.21**	**$ 44,039,642.67**

FY	245 Principal	245 Interest	245 Total	260 Principal	260 Interest	260 Total
2027	$ 101,644.14	$ 21,017.25	$ 122,661.39	$ 23,220.78	$ 4,801.43	$ 28,022.21
2028	106,412.22	19,306.58	125,718.79	24,310.06	4,410.62	28,720.68
2029	105,458.60	17,324.12	122,782.72	24,092.20	3,957.72	28,049.92
2030	110,731.53	15,170.65	125,902.18	25,296.81	3,465.76	28,762.57
2031	116,397.13	12,688.05	129,085.18	26,591.13	2,898.61	29,489.73
2032	122,399.29	9,962.03	132,361.32	27,962.33	2,275.84	30,238.17
2033	128,738.03	6,973.04	135,711.07	29,410.43	1,593.00	31,003.43
2034	135,525.52	3,661.90	139,187.42	30,961.04	836.57	31,797.61
Grand Total	**$ 927,306.46**	**$ 106,103.62**	**$ 1,033,410.07**	**$ 211,844.78**	**$ 24,239.55**	**$ 236,084.32**

FY	291 Principal	291 Interest	291 Total	374 Principal	374 Interest	374 Total
2027	$ 16,951.26	$ 3,505.06	$ 20,456.32	$ 340,000.00	$ 47,400.00	$ 387,400.00
2028	17,746.44	3,219.77	20,966.21	345,000.00	39,180.00	384,180.00
2029	17,587.40	2,889.15	20,476.55	350,000.00	30,840.00	380,840.00
2030	18,466.77	2,530.02	20,996.79	365,000.00	22,260.00	387,260.00
2031	19,411.63	2,115.99	21,527.62	370,000.00	13,440.00	383,440.00
2032	20,412.61	1,661.37	22,073.98	375,000.00	4,500.00	379,500.00
2033	21,469.73	1,162.90	22,632.62	-	-	-
2034	22,601.68	610.70	23,212.38	-	-	-
Grand Total	**$ 154,647.52**	**$ 17,694.96**	**$ 172,342.47**	**$ 2,145,000.00**	**$ 157,620.00**	**$ 2,302,620.00**

FY	377 Principal	377 Interest	377 Total	378 Principal	378 Interest	378 Total
2027	$ 160,000.00	$ 27,084.00	$ 187,084.00	$ 780,000.00	$ 349,400.00	$ 1,129,400.00
2028	160,000.00	23,180.00	183,180.00	825,000.00	309,275.00	1,134,275.00
2029	165,000.00	19,215.00	184,215.00	865,000.00	273,512.50	1,138,512.50
2030	170,000.00	15,128.00	185,128.00	895,000.00	236,000.00	1,131,000.00
2031	175,000.00	10,919.00	185,919.00	940,000.00	196,587.50	1,136,587.50
2032	180,000.00	6,588.00	186,588.00	870,000.00	162,150.00	1,032,150.00
2033	180,000.00	2,196.00	182,196.00	915,000.00	121,875.00	1,036,875.00
2034	-	-	-	965,000.00	74,875.00	1,039,875.00
2035	-	-	-	1,015,000.00	25,375.00	1,040,375.00
Grand Total	**$ 1,190,000.00**	**$ 104,310.00**	**$ 1,294,310.00**	**$ 8,070,000.00**	**$ 1,749,050.00**	**$ 9,819,050.00**

SCHEDULE OF DEBT PAYMENTS						
	381			382		
FY	Principal	Interest	Total	Principal	Interest	Total
2027	$ 385,000.00	$ 191,025.00	$ 576,025.00	$ 135,000.00	$ 40,887.00	$ 175,887.00
2028	400,000.00	172,050.00	572,050.00	140,000.00	37,422.00	177,422.00
2029	420,000.00	155,350.00	575,350.00	140,000.00	33,894.00	173,894.00
2030	435,000.00	137,125.00	572,125.00	145,000.00	30,303.00	175,303.00
2031	455,000.00	114,875.00	569,875.00	150,000.00	26,586.00	176,586.00
2032	480,000.00	91,500.00	571,500.00	155,000.00	22,743.00	177,743.00
2033	505,000.00	66,875.00	571,875.00	155,000.00	18,837.00	173,837.00
2034	530,000.00	41,000.00	571,000.00	160,000.00	14,868.00	174,868.00
2035	555,000.00	13,875.00	568,875.00	165,000.00	10,773.00	175,773.00
2036	-	-	-	170,000.00	6,552.00	176,552.00
2037	-	-	-	175,000.00	2,205.00	177,205.00
Grand Total	**$ 4,165,000.00**	**$ 983,675.00**	**$ 5,148,675.00**	**$ 1,690,000.00**	**$ 245,070.00**	**$ 1,935,070.00**

	383			384		
FY	Principal	Interest	Total	Principal	Interest	Total
2027	$ 325,000.00	$ 75,206.00	$ 400,206.00	$ 180,000.00	$ 829,300.00	$ 1,009,300.00
2028	335,000.00	67,022.00	402,022.00	210,000.00	820,425.00	1,030,425.00
2029	330,000.00	58,776.00	388,776.00	240,000.00	810,175.00	1,050,175.00
2030	345,000.00	50,406.00	395,406.00	275,000.00	798,450.00	1,073,450.00
2031	350,000.00	41,788.00	391,788.00	310,000.00	785,150.00	1,095,150.00
2032	360,000.00	32,984.00	392,984.00	345,000.00	770,250.00	1,115,250.00
2033	370,000.00	23,932.00	393,932.00	385,000.00	753,650.00	1,138,650.00
2034	390,000.00	14,508.00	404,508.00	425,000.00	735,225.00	1,160,225.00
2035	390,000.00	4,836.00	394,836.00	470,000.00	714,875.00	1,184,875.00
2036	-	-	-	515,000.00	692,475.00	1,207,475.00
2037	-	-	-	565,000.00	667,900.00	1,232,900.00
2038	-	-	-	615,000.00	641,050.00	1,256,050.00
2039	-	-	-	670,000.00	611,800.00	1,281,800.00
2040	-	-	-	725,000.00	580,050.00	1,305,050.00
2041	-	-	-	785,000.00	545,675.00	1,330,675.00
2042	-	-	-	850,000.00	508,450.00	1,358,450.00
2043	-	-	-	915,000.00	468,275.00	1,383,275.00
2044	-	-	-	985,000.00	425,025.00	1,410,025.00
2045	-	-	-	1,060,000.00	378,450.00	1,438,450.00
2046	-	-	-	1,140,000.00	328,325.00	1,468,325.00
2047	-	-	-	1,220,000.00	274,550.00	1,494,550.00
2048	-	-	-	1,305,000.00	217,000.00	1,522,000.00
2049	-	-	-	1,400,000.00	155,325.00	1,555,325.00
2050	-	-	-	1,495,000.00	93,500.00	1,588,500.00
2051	-	-	-	1,590,000.00	31,800.00	1,621,800.00
Grand Total	**$ 3,195,000.00**	**$ 369,458.00**	**$ 3,564,458.00**	**$ 18,675,000.00**	**$ 13,637,150.00**	**$ 32,312,150.00**

SCHEDULE OF DEBT PAYMENTS						
	386			387		
FY	Principal	Interest	Total	Principal	Interest	Total
2027	$ 290,000.00	$ 710,843.75	$ 1,000,843.75	$ 320,000.00	$ 190,268.75	$ 510,268.75
2028	305,000.00	695,968.75	1,000,968.75	330,000.00	179,500.00	509,500.00
2029	320,000.00	680,343.75	1,000,343.75	345,000.00	167,893.75	512,893.75
2030	335,000.00	663,968.75	998,968.75	355,000.00	155,421.88	510,421.88
2031	350,000.00	646,843.75	996,843.75	365,000.00	142,143.75	507,143.75
2032	365,000.00	628,968.75	993,968.75	380,000.00	127,700.00	507,700.00
2033	385,000.00	610,218.75	995,218.75	395,000.00	112,200.00	507,200.00
2034	405,000.00	589,962.50	994,962.50	415,000.00	96,000.00	511,000.00
2035	425,000.00	568,175.00	993,175.00	430,000.00	79,100.00	509,100.00
2036	445,000.00	546,728.13	991,728.13	450,000.00	59,250.00	509,250.00
2037	465,000.00	525,684.38	990,684.38	470,000.00	36,250.00	506,250.00
2038	485,000.00	503,715.63	988,715.63	490,000.00	12,250.00	502,250.00
2039	505,000.00	479,875.00	984,875.00	-	-	-
2040	530,000.00	454,000.00	984,000.00	-	-	-
2041	560,000.00	426,750.00	986,750.00	-	-	-
2042	585,000.00	398,125.00	983,125.00	-	-	-
2043	615,000.00	368,125.00	983,125.00	-	-	-
2044	645,000.00	336,625.00	981,625.00	-	-	-
2045	675,000.00	303,625.00	978,625.00	-	-	-
2046	705,000.00	269,125.00	974,125.00	-	-	-
2047	740,000.00	233,000.00	973,000.00	-	-	-
2048	780,000.00	195,000.00	975,000.00	-	-	-
2049	815,000.00	155,125.00	970,125.00	-	-	-
2050	855,000.00	113,375.00	968,375.00	-	-	-
2051	900,000.00	69,500.00	969,500.00	-	-	-
2052	940,000.00	23,500.00	963,500.00	-	-	-
Grand Total	**$ 14,425,000.00**	**$ 11,197,171.89**	**$ 25,622,171.89**	**$ 4,745,000.00**	**$ 1,357,978.13**	**$ 6,102,978.13**

	390			392		
FY	Principal	Interest	Total	Principal	Interest	Total
2027	$ 135,000.00	$ 178,931.25	$ 313,931.25	$ 80,000.00	$ 142,781.25	$ 222,781.25
2028	140,000.00	173,431.25	313,431.25	85,000.00	138,656.25	223,656.25
2029	145,000.00	167,731.25	312,731.25	90,000.00	134,281.25	224,281.25
2030	150,000.00	161,831.25	311,831.25	95,000.00	129,656.25	224,656.25
2031	155,000.00	155,731.25	310,731.25	100,000.00	124,781.25	224,781.25
2032	160,000.00	149,431.25	309,431.25	100,000.00	119,781.25	219,781.25
2033	165,000.00	142,931.25	307,931.25	110,000.00	114,531.25	224,531.25
2034	175,000.00	136,568.75	311,568.75	115,000.00	108,906.25	223,906.25
2035	180,000.00	130,356.25	310,356.25	120,000.00	103,856.25	223,856.25
2036	185,000.00	123,853.13	308,853.13	125,000.00	99,337.50	224,337.50
2037	190,000.00	117,056.25	307,056.25	130,000.00	94,393.75	224,393.75
2038	195,000.00	109,956.25	304,956.25	135,000.00	89,093.75	224,093.75
2039	200,000.00	102,550.00	302,550.00	140,000.00	83,593.75	223,593.75
2040	210,000.00	94,600.00	304,600.00	145,000.00	77,168.75	222,168.75
2041	215,000.00	86,100.00	301,100.00	150,000.00	69,793.75	219,793.75
2042	225,000.00	77,300.00	302,300.00	160,000.00	62,043.75	222,043.75
2043	230,000.00	68,200.00	298,200.00	165,000.00	53,918.75	218,918.75
2044	240,000.00	58,800.00	298,800.00	175,000.00	45,418.75	220,418.75
2045	250,000.00	49,000.00	299,000.00	185,000.00	37,228.13	222,228.13
2046	260,000.00	38,800.00	298,800.00	190,000.00	29,493.75	219,493.75
2047	270,000.00	28,200.00	298,200.00	200,000.00	21,450.00	221,450.00
2048	280,000.00	17,200.00	297,200.00	205,000.00	13,096.88	218,096.88
2049	290,000.00	5,800.00	295,800.00	215,000.00	4,434.38	219,434.38
Grand Total	**$ 4,645,000.00**	**$ 2,374,359.38**	**$ 7,019,359.38**	**$ 3,215,000.00**	**$ 1,897,696.89**	**$ 5,112,696.89**

SCHEDULE OF DEBT PAYMENTS						
	393			417		
FY	Principal	Interest	Total	Principal	Interest	Total
2027	$ 70,000.00	$ 1,298,250.00	$ 1,368,250.00	$ 6,475,000.00	$ 920,689.68	$ 7,395,689.68
2028	105,000.00	1,293,875.00	1,398,875.00	7,540,000.00	501,341.90	8,041,341.90
2029	135,000.00	1,287,875.00	1,422,875.00	1,110,000.00	249,975.00	1,359,975.00
2030	170,000.00	1,280,250.00	1,450,250.00	1,170,000.00	198,675.00	1,368,675.00
2031	210,000.00	1,270,750.00	1,480,750.00	1,220,000.00	144,900.00	1,364,900.00
2032	250,000.00	1,259,250.00	1,509,250.00	1,275,000.00	88,762.50	1,363,762.50
2033	290,000.00	1,245,750.00	1,535,750.00	1,335,000.00	30,037.50	1,365,037.50
2034	340,000.00	1,230,000.00	1,570,000.00	-	-	-
2035	385,000.00	1,211,875.00	1,596,875.00	-	-	-
2036	440,000.00	1,191,250.00	1,631,250.00	-	-	-
2037	495,000.00	1,167,875.00	1,662,875.00	-	-	-
2038	550,000.00	1,141,750.00	1,691,750.00	-	-	-
2039	610,000.00	1,112,750.00	1,722,750.00	-	-	-
2040	675,000.00	1,080,625.00	1,755,625.00	-	-	-
2041	745,000.00	1,045,125.00	1,790,125.00	-	-	-
2042	820,000.00	1,006,000.00	1,826,000.00	-	-	-
2043	900,000.00	963,000.00	1,863,000.00	-	-	-
2044	980,000.00	916,000.00	1,896,000.00	-	-	-
2045	1,070,000.00	864,750.00	1,934,750.00	-	-	-
2046	1,160,000.00	809,000.00	1,969,000.00	-	-	-
2047	1,260,000.00	748,500.00	2,008,500.00	-	-	-
2048	1,360,000.00	683,000.00	2,043,000.00	-	-	-
2049	1,470,000.00	612,250.00	2,082,250.00	-	-	-
2050	1,590,000.00	535,750.00	2,125,750.00	-	-	-
2051	1,710,000.00	453,250.00	2,163,250.00	-	-	-
2052	1,840,000.00	364,500.00	2,204,500.00	-	-	-
2053	1,975,000.00	269,125.00	2,244,125.00	-	-	-
2054	2,120,000.00	166,750.00	2,286,750.00	-	-	-
2055	2,275,000.00	56,875.00	2,331,875.00	-	-	-
Grand Total	**$ 26,000,000.00**	**$ 26,566,000.00**	**$ 52,566,000.00**	**$ 20,125,000.00**	**$ 2,134,381.58**	**$ 22,259,381.58**

	431			440		
FY	Principal	Interest	Total	Principal	Interest	Total
2027	$ 10,509.60	$ 2,173.10	$ 12,682.70	$ 1,822,419.01	$ 465,234.65	$ 2,287,653.66
2028	11,002.60	1,996.22	12,998.82	1,866,468.98	422,400.69	2,288,869.66
2029	10,904.00	1,791.24	12,695.24	1,909,167.09	378,306.07	2,287,473.16
2030	11,449.20	1,568.59	13,017.79	1,956,223.76	333,044.90	2,289,268.66
2031	12,035.00	1,311.89	13,346.89	1,998,149.61	288,307.05	2,286,456.66
2032	12,655.60	1,030.03	13,685.63	2,044,455.45	242,457.21	2,286,912.66
2033	13,311.00	720.98	14,031.98	1,699,952.31	203,236.35	1,903,188.66
2034	14,012.80	378.63	14,391.43	1,732,251.40	170,937.26	1,903,188.66
2035	-	-	-	1,765,164.18	138,024.48	1,903,188.66
2036	-	-	-	1,798,702.30	104,486.36	1,903,188.66
2037	-	-	-	1,832,877.64	70,311.02	1,903,188.66
2038	-	-	-	1,867,702.30	35,486.34	1,903,188.64
Grand Total	**$ 95,879.80**	**$ 10,970.68**	**$ 106,850.48**	**$ 22,293,534.03**	**$ 2,852,232.38**	**$ 25,145,766.40**

	475			507		
FY	Principal	Interest	Total	Principal	Interest	Total
2027	$ 5,716.86	$ 1,182.09	$ 6,898.95	$ 746,200.00	$ 286,180.00	$ 1,032,380.00
2028	5,985.04	1,085.88	7,070.91	785,150.00	247,896.25	1,033,046.25
2029	5,931.40	974.38	6,905.78	826,150.00	207,613.75	1,033,763.75
2030	6,227.97	853.26	7,081.23	867,150.00	165,281.25	1,032,431.25
2031	6,546.63	713.63	7,260.25	910,200.00	120,847.50	1,031,047.50
2032	6,884.21	560.30	7,444.51	957,350.00	74,158.75	1,031,508.75
2033	7,240.73	392.19	7,632.92	1,004,500.00	25,112.50	1,029,612.50
2034	7,622.48	205.96	7,828.44	-	-	-
Grand Total	**$ 52,155.32**	**$ 5,967.69**	**$ 58,122.99**	**$ 6,096,700.00**	**$ 1,127,090.00**	**$ 7,223,790.00**

SCHEDULE OF DEBT PAYMENTS						
	567			570		
FY	Principal	Interest	Total	Principal	Interest	Total
2027	$ 343,524.58	$ 116,065.83	$ 459,590.41	$ 2,817,926.29	$ 2,753,390.42	$ 5,571,316.71
2028	360,986.61	101,500.10	462,486.71	3,581,625.65	2,655,764.70	6,237,390.35
2029	374,154.20	86,014.62	460,168.82	3,661,498.99	2,534,670.54	6,196,169.54
2030	392,756.91	69,679.88	462,436.79	3,830,924.87	2,406,687.72	6,237,612.59
2031	412,402.38	52,340.33	464,742.71	4,013,977.98	2,269,356.72	6,283,334.71
2032	433,741.63	34,018.30	467,759.93	4,212,073.66	2,123,541.29	6,335,614.95
2033	455,374.68	14,661.73	470,036.41	4,410,725.51	1,968,819.75	6,379,545.27
2034	118,299.44	3,196.45	121,495.89	3,472,393.53	1,833,014.69	5,305,408.22
2035	-	-	-	1,369,098.06	1,716,847.94	3,085,946.00
2036	-	-	-	940,000.00	1,656,750.00	2,596,750.00
2037	-	-	-	990,000.00	1,608,500.00	2,598,500.00
2038	-	-	-	1,035,000.00	1,557,875.00	2,592,875.00
2039	-	-	-	1,090,000.00	1,504,750.00	2,594,750.00
2040	-	-	-	1,145,000.00	1,448,875.00	2,593,875.00
2041	-	-	-	1,200,000.00	1,390,250.00	2,590,250.00
2042	-	-	-	1,260,000.00	1,328,750.00	2,588,750.00
2043	-	-	-	1,325,000.00	1,264,125.00	2,589,125.00
2044	-	-	-	1,390,000.00	1,196,250.00	2,586,250.00
2045	-	-	-	1,460,000.00	1,125,000.00	2,585,000.00
2046	-	-	-	1,530,000.00	1,050,250.00	2,580,250.00
2047	-	-	-	1,610,000.00	971,750.00	2,581,750.00
2048	-	-	-	1,690,000.00	889,250.00	2,579,250.00
2049	-	-	-	1,775,000.00	802,625.00	2,577,625.00
2050	-	-	-	1,865,000.00	711,625.00	2,576,625.00
2051	-	-	-	1,955,000.00	616,125.00	2,571,125.00
2052	-	-	-	2,055,000.00	515,875.00	2,570,875.00
2053	-	-	-	2,155,000.00	410,625.00	2,565,625.00
2054	-	-	-	2,265,000.00	300,125.00	2,565,125.00
2055	-	-	-	2,375,000.00	184,125.00	2,559,125.00
2056	-	-	-	2,495,000.00	62,375.00	2,557,375.00
Grand Total	**$ 2,891,240.43**	**$ 477,477.24**	**$ 3,368,717.67**	**$ 64,975,244.55**	**$ 40,857,968.78**	**$ 105,833,213.33**

SCHEDULE OF DEBT PAYMENTS						
	572			576		
FY	Principal	Interest	Total	Principal	Interest	Total
2027	$ 2,497,657.43	$ 2,067,611.93	$ 4,565,269.36	$ 152,778.78	$ 31,590.51	$ 184,369.29
2028	3,007,171.71	1,973,650.77	4,980,822.48	159,945.56	29,019.24	188,964.79
2029	3,087,371.69	1,863,567.26	4,950,938.95	158,512.20	26,039.45	184,551.65
2030	3,234,811.15	1,747,683.50	4,982,494.65	166,437.81	22,802.63	189,240.44
2031	3,366,626.66	1,627,476.44	4,994,103.11	174,953.63	19,071.10	194,024.72
2032	3,522,817.87	1,500,936.83	5,023,754.70	183,975.33	14,973.68	198,949.01
2033	2,078,588.01	1,404,283.94	3,482,871.95	193,502.93	10,481.00	203,983.93
2034	2,172,347.46	1,338,604.21	3,510,951.68	203,705.04	5,504.11	209,209.15
2035	993,829.62	1,268,236.49	2,262,066.11	-	-	-
2036	1,031,995.04	1,229,071.07	2,261,066.11	-	-	-
2037	1,070,331.94	1,188,234.17	2,258,566.11	-	-	-
2038	1,113,843.91	1,145,597.20	2,259,441.11	-	-	-
2039	1,157,534.63	1,101,031.48	2,258,566.11	-	-	-
2040	1,201,407.86	1,054,533.25	2,255,941.11	-	-	-
2041	1,250,467.42	1,005,973.69	2,256,441.11	-	-	-
2042	1,299,717.24	955,223.87	2,254,941.11	-	-	-
2043	1,349,161.30	902,279.81	2,251,441.11	-	-	-
2044	1,403,803.69	847,012.42	2,250,816.11	-	-	-
2045	1,463,648.56	789,167.55	2,252,816.11	-	-	-
2046	1,523,700.18	728,615.93	2,252,316.11	-	-	-
2047	1,583,963.03	665,353.22	2,249,316.25	-	-	-
2048	1,140,000.00	599,250.00	1,739,250.00	-	-	-
2049	1,195,000.00	540,875.00	1,735,875.00	-	-	-
2050	1,255,000.00	479,625.00	1,734,625.00	-	-	-
2051	1,320,000.00	415,250.00	1,735,250.00	-	-	-
2052	1,385,000.00	347,625.00	1,732,625.00	-	-	-
2053	1,455,000.00	276,625.00	1,731,625.00	-	-	-
2054	1,525,000.00	202,125.00	1,727,125.00	-	-	-
2055	1,600,000.00	124,000.00	1,724,000.00	-	-	-
2056	1,680,000.00	42,000.00	1,722,000.00	-	-	-
Grand Total	**$ 51,965,796.42**	**$ 29,431,520.04**	**$ 81,397,316.46**	**$ 1,393,811.28**	**$ 159,481.72**	**$ 1,553,292.98**

SCHEDULE OF DEBT PAYMENTS

	577			578		
FY	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2027	$ 74,754.06	$ 15,457.11	$ 90,211.17	$ 210,980.22	$ 43,624.98	$ 254,605.20
2028	78,260.74	14,199.00	92,459.73	220,877.20	40,074.18	260,951.38
2029	77,559.40	12,741.00	90,300.40	218,897.80	35,959.24	254,857.04
2030	81,437.37	11,157.24	92,594.61	229,842.69	31,489.35	261,332.04
2031	85,604.13	9,331.41	94,935.54	241,602.63	26,336.27	267,938.90
2032	90,018.41	7,326.56	97,344.97	254,061.17	20,677.95	274,739.12
2033	94,680.23	5,128.31	99,808.54	267,218.33	14,473.77	281,692.09
2034	99,672.08	2,693.14	102,365.22	281,306.96	7,600.91	288,907.87
Grand Total	**$ 681,986.42**	**$ 78,033.77**	**$ 760,020.18**	**$ 1,924,787.00**	**$ 220,236.65**	**$ 2,145,023.64**

	680			681		
FY	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2027	$ 27,397.44	$ 5,665.05	$ 33,062.49	$ 578,526.30	$ 119,623.53	$ 698,149.83
2028	28,682.64	5,203.95	33,886.59	605,664.68	109,886.94	715,551.61
2029	28,425.60	4,669.59	33,095.19	600,237.00	98,603.40	698,840.40
2030	29,846.88	4,089.14	33,936.02	630,248.85	86,346.56	716,595.41
2031	31,374.00	3,419.97	34,793.97	662,495.63	72,216.38	734,712.01
2032	32,991.84	2,685.19	35,677.03	696,658.05	56,700.74	753,358.79
2033	34,700.40	1,879.53	36,579.93	732,736.13	39,688.35	772,424.47
2034	36,529.92	987.04	37,516.96	771,368.40	20,842.37	792,210.77
Grand Total	**$ 249,948.72**	**$ 28,599.46**	**$ 278,548.18**	**$ 5,277,935.04**	**$ 603,908.27**	**$ 5,881,843.29**

	682		
FY	**Principal**	**Interest**	**Total**
2027	$ 187,315.50	$ 38,731.76	$ 226,047.26
2028	196,102.38	35,579.24	231,681.62
2029	194,345.00	31,925.85	226,270.85
2030	204,062.25	27,957.33	232,019.58
2031	214,503.13	23,382.25	237,885.38
2032	225,564.25	18,358.59	243,922.84
2033	237,245.63	12,850.31	250,095.94
2034	249,754.00	6,748.35	256,502.35
Grand Total	**$ 1,708,892.14**	**$ 195,533.68**	**$ 1,904,425.82**

**Interfund loan amounts are not included. Interest is adjusted annually and no set dates when the principal will be paid off.*

Interfund Transfers

An interfund transfer occurs between funds and involves the transfer of cash. Interfund transfers for the City of Corona may occur for a variety of reasons. Generally, transfers between funds occur to reimburse for services that occur in one fund on behalf of another fund. For example, the General Fund may need to be reimbursed for debt service incurred on a bond that may be issued on behalf of one or more other non-General Funds (which then receive a benefit with respect to how the bond proceeds are used).

The City does, during its regular business activities, establish interfund loans from time to time between City funds to properly allocate shared benefits and costs. To ensure the integrity of these loans, the City maintains 'loan amortization' schedules to ensure full and timely payments between funds, in the same manner that the City maintains debt service schedules to ensure that it fully and timely makes payments of debt service to external entities (such as bondholders) as debt service payments become due. Due to the principal and interest components of these interfund transfers, the City presents these items as a component of 'debt service' to facilitate public understanding of the City budget and reports all principal and interest payments by funds in the aggregate. Please refer to the 'Debt Service Obligation' section for additional details.

Detailed Listing of Estimated Fund Transfers

The following is a detailed listing of Transfers In and Transfers Out, by Fund.

		Estimated FY 2027	
Fund	**Description**	**Transfer In**	**Transfer Out**
110 - General Fund			
	Reimbursement for engineering and project support	$1,391,337	-
	Support Corona Mall Opertional Activities		($102,903)
	Support the Refuse/Recycling function and implementation of SB1383	-	($450,000)
Total Fund 110 - General Fund		**$1,391,337**	**($552,903)**
120 - Measure X Fund			
	Annual contribution to Pension Stabilization Trust	-	($2,000,000)
Total Fund 120 - Measure X Fund		**-**	**($2,000,000)**
130 - Corona Mall Properties Fund			
	Support Corona Mall Opertional Activities	$102,903	-
Total Fund 130 - Corona Mall Properties Fund		**$102,903**	**-**
222 - Gas Tax Fund			
	Reimbursement for engineering and project support	-	($1,391,337)
Total Fund 222 - Gas Tax Fund		-	**($1,391,337)**
260 - Residential Refuse/Recycling Fund			
	Support the Refuse/Recycling function and implementation of SB1383	$450,000	-
Total Fund 260 - Residential Refuse/Recycling Fund		**$450,000**	**-**
485 - Pension Stabilization Trust Fund			
	Annual contribution to Pension Stabilization Trust	$2,000,000	-
Total Fund 485 - Pension Stabilization Trust Fund		**$2,000,000**	**-**
Total All Transfers		**$3,944,240**	**($3,944,240)**

Cost Allocation Plan

A Cost Allocation Plan, or CAP, is used to identify, value, and distribute indirect costs across city services. The CAP sets forth the reimbursement between funds for the indirect costs incurred by other funds. Procedurally, this reimbursement takes place via transfer. In the presentation of the budget, funds *providing* services to other funds receive reimbursements as a component of operating revenue. As such, funds *receiving services* from other funds report the cost of service (to be reimbursed) as a component of operating expense.

The CAP fairly and proportionately allocates the indirect costs that each program, project or activity should bear. It is a ratio of total indirect expenses to a direct cost base. Examples of direct costs include police services, fire services, parks, and recreation services. These examples are considered direct costs because these programs provide a direct benefit to the community.

The CAP assumes that all indirect costs are incurred proportionately to the direct cost base of the activity. These indirect costs are commonly referred to as 'City overhead' or general and administrative expenses. Examples of indirect cost functions are finance, city clerk and human resources. All direct City services and programs incur indirect costs.

The City utilizes a consultant to assist the City in the development of the annual CAP to ensure that it coincides with standard practices used by other cities. The City's CAP is a 'total' cost allocation plan, which includes a citywide allocation of legislative costs which are incurred on behalf of all funds. Furthermore, costs have been allocated based upon budgetary assumptions for the forthcoming year.

Admin = Administrative Services Charge, General Indirect Costs

NPDES = National Pollutant Discharge Exchange System Administrative Charges

From Fund		Admin To Fund 110	NPDES To Fund 245	Total
206	Library Facilities and Collection Fee Fund	$4,663		$4,663
207	Fire Wild Land Facilities Fee Fund	1436		1436
211	Streets, Bridges and Signals Development Fee Fund	2,898		2,898
212	Storm Drainage Development Fee Fund	1,729		1,729
213	Law Enforcement Development Fee Fund	317		317
214	Fire Protection Development Fee Fund	765		765
215	Community Meeting Development Fee Fund	494		494
216	Aquatic Center Development Fee Fund	512		512
217	Parkland Acquisition and Development Fee Fund	5,277		5,277
221	RMRA Fund	3,787		3,787
222	Gas Tax Fund	313,346		313,346
227	Measure A Fund	73,413		73,413
235	CFD 2016-3 Zone 12 Lemon Grove Fund	677		677
236	CFD 2018-1 Special Tax B Bedford Fund	11,311		11,311
237	CFD 2018-2 Special Tax B Sierra B Fund	10,395		10,395
238	CFD 2017-2 Valencia Special Tax B Fund	4,084		4,084
239	CFD 2016-3 Zone 13 Corona Ind Park Fund	1050		1050
245	Drainage Quality / NPDES Fund	123,640		123,640
246	CFD 2000-1 O&M Det/Debris Basin Fund	955		955
247	CFD 2002-2 LMD Fund	5,247		5,247
248	CFD 97-1 Landscape Fund	22,628		22,628

From Fund		Admin To Fund 110	NPDES To Fund 245	Total
249	CFD 2001-1 Landscape Fund	39,725		39,725
251	CFD/LMD 2002-3 Landscape Fund	2,216		2,216
252	LMD 2003-1 Lighting Fund	8,551		8,551
253	CFD/LMD 2011-1 Landscape Fund	5,748		5,748
255	CFD 2016-2 Terrassa Fund	3,010		3,010
257	CFD 2016-3 Zone 2 Boardwalk Fund	5,614		5,614
258	CFD 2016-3 Zone 3 Dollar Self Fund	681		681
259	CFD 2016-3 Zone 4 515 S Promenade Fund	789		789
261	So Corona Major Thoroughfares Fund	7		7
263	CFD 2016-3 Zone 17 Corona Medical Center Fund	683		683
264	CFD 2016-3 Zone 18 Corona Inter. Comm. Center Fund	900		900
265	CFD 2016-3 Zone 9 Cresta/Promenade Fund	1109		1109
266	CFD 2016-3 Zone 20 Bedford Market Place Fund	1097		1097
267	CFD 2016-3 Zone 21 Christopher Ranch Fund	659		659
268	CFD 2016-3 Zone 22 North Main Retail Fund	691		691
270	CFD 2016-3 Zone 24 West Coast Freeway Center Fund	842		842
271	CFD 2016-3 Zone 25 Promenade Distr. Center Fund	674		674
272	CFD 2016-3 Zone 26 Landscape Maintenance Fund	1219		1219
273	CFD 2016-3 Zone 27 Corona TLE Fund	653		653
274	So Corona Landscaping Fund	251		251
275	Airport Fund	26,670		26,670
279	CFD 2016-3 Zone 31 Landscape Maintenance Fund	1005		1005
280	CFD 2016-3 Zone 32 NH Sherborn Fund	990		990
281	CFD 2016-3 Zone 33 Oakmont Fund	756		756
287	CFD 2016-3 Zone 15 Northpoint Eva Fund	660		660
294	CFD 2016-3 Zone 6 TM31373 Fund	2557		2557
297	CFD 2016-3 Zone 8 Karen Parker Fund	721		721
440	Sewer Capacity Fund	5,012		5,012
446	LMD 84-1 Lighting Fund	116,882		116,882
455	LMD 84-2, Zone 2 Fund	6,170		6,170
456	LMD 84-2, Zone 4 Fund	7,100		7,100
457	LMD 84-2, Zone 6 Fund	23,121		23,121
458	LMD 84-2, Zone 7 Fund	4,620		4,620
460	LMD 84-2, Zone 10 Fund	91,626		91,626
461	LMD 84-2, Zone 14 Fund	28,719		28,719

From Fund		Admin To Fund 110	NPDES To Fund 245	Total
462	LMD 84-2, Zone 15 Fund	2,246		2,246
463	LMD 84-2, Zone 17 Fund	2,274		2,274
464	LMD 84-2, Zone 18 Fund	3,141		3,141
468	LMD 84-2, Zone 19 Fund	26,819		26,819
470	LMD 84-2, Zone 20 Fund	56,569		56,569
471	LMD 84-2, Zone 1 Fund	1429		1429
473	Eagle Glen HOA Streetlights Fund	4,255		4,255
475	Successor Agency Administration Fund	3,633		3,633
507	Water Capacity Fund	3,961		3,961
567	Reclaimed Water System Fund	278,593		278,593
570	Water Utility Fund	3,802,457		3,802,457
572	Sewer Utility Fund	2,795,496	205,486	3,000,982
576	Direct Access Electric Utility Fund	76,107		76,107
577	Transit Services Fund	52,500		52,500
578	Greenfield Electric Utility Fund	262,645	94,514	357,159
	Total Cost Allocation by Fund	**$8,352,477**	**$300,000**	**$8,652,477**

Citywide Positions

The Schedule of Citywide Positions includes a total of 943.07 FTE positions in the budget for Fiscal Year 2027. This figure includes part-time staff, full-time staff, and elected officials. With respect to full-time staffing, the budget includes a total of 839 positions for Fiscal Year 2027, including recommended service level changes. The Schedule of Positions includes part-time employees that assist with City's day-to-day operations and special events. The count of part-time employees is calculated as a full-time equivalent (FTE) based on actual hours worked or hours budgeted. One FTE equates to 2,080 hours per year (40 hours/week x 52 weeks).

Position Type	FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027
Elected Officials	6.00	6.00	6.00	6.00	6.00
Full Time Employees	802.00	823.00	833.00	832.00	839.00
Part Time Employees	100.60	99.18	98.70	98.70	98.07
TOTALS	**908.60**	**928.18**	**937.70**	**936.70**	**943.07**

Changes Throughout Fiscal Year 2026

There have been multiple position changes since the Fiscal Year 2026 budget was adopted with 937.70 positions. Although these changes resulted in no net increase or decrease overall, they reflect various adjustments made throughout the year, including department reorganizations through position reclassification, the creation and elimination of positions, and positions becoming eligible for Flex I to II transitions. Below is a summary of the changes by department:

- The Community Services Department had a net increase of 1.00 FTE due to the addition of a new Parks Supervisor position. Other changes include part-time adjustments, with the Building Maintenance Technician position title changed to Park Maintenance Assistant, and full-time Trail Planner title was changed to Tree Maintenance Inspector. Two Librarian I Flex positions became eligible to transition from Flex I to Flex II. Additionally, the Park Planner position was reclassified to Management Analyst II, and the Recreation Specialist position was reclassified to Community Services Program Coordinator. These changes had no impact on the total number of positions.
- The Finance Department had a net decrease of 1.00 FTE due to the elimination of the Purchasing Manager and Budget Manager positions and the creation of a Deputy Finance Director position. During the year, the Deputy Finance Director position was reclassified to Budget Manager. However, the Budget Manager position was later eliminated and the Deputy Finance Director position was re-established, resulting in no net impact on the total number of positions other than the 1.00 FTE reduction.
- The Human Resources Department reclassified the Human Resources Manager position to Deputy Chief Talent Officer, resulting in no net change to the total number of positions.
- Information Technology reclassified IT Administrative Assistant to Administrative Assistant I (Confidential) and removed 1.00 FTE for Public Safety Emergency Communication Support Specialist. The position will no longer receive separate annual funding and will be absorbed within the department's existing operating budget.
- The Legal and Risk Management Department had several title changes: Assistant City Attorney/Assistant Legal & Risk Management Director to Chief Assistant City Attorney, Chief Deputy City Attorney to Assistant City Attorney, and Senior Deputy City Attorney (Constitutional Policing Advisor) to Senior Deputy City Attorney. Additionally, one position was reclassified from Senior Deputy City Attorney (Constitutional Policing Advisor) to Assistant City Attorney. These changes resulted in no net impact on the total number of positions.
- The Public Works Department eliminated the Fleet Superintendent position, reclassified the Lead Fleet Technician to Fleet Supervisor, added a new Fleet Supervisor position, reclassified Senior Engineer-Traffic to Principal Engineer, and reclassified two Street Maintenance Crew Leader positions to Street Maintenance Supervisor. In addition, a position count correction was made to reallocate 0.48 FTE from Intern II to Engineering

Intern to correct an allocation error. These changes resulted in no net impact on the total number of positions. These changes resulted in no net impact on the total number of positions.

- The Utilities Department changed the titles of two Recycling & Program Analyst positions to Recycling & Program Specialist II, reclassified Senior Regulatory Compliance Specialist to Lead Regulatory Compliance Specialist, and reclassified Utilities Operations Analyst to Utilities Regulatory Compliance Manager with no impact on the total number of positions.

With the incorporation of the above changes, the authorized or ending total for Fiscal Year 2026 is 936.70 FTE.

Position Changes in Fiscal Year 2026

Department / Position	Count	Comments
Community Services		
Building Maintenance Technician	(1.44)	Department Reorganization / Title change Only
Community Services Program Coordinator	1.00	Position Reclassification
Librarian I Flex	(2.00)	Position Eligible to Flex I to II
Librarian II Flex	2.00	Position Eligible to Flex I to II
Management Analyst II	1.00	Position Reclassification
Park Maintenance Assistant	1.44	Department Reorganization / Title change Only
Park Planner	(1.00)	Position Reclassification
Parks Supervisor	1.00	New Position
Recreation Specialist	(1.00)	Position Reclassification
Trails Planner	(1.00)	Department Reorganization / Title change Only
Tree Maintenance Inspector	1.00	Department Reorganization / Title change Only
Net Change	**1.00**	
Finance		
Purchasing Manager	(1.00)	Position Eliminated
Net Change	**(1.00)**	
Human Resources		
Deputy Chief Talent Officer	1.00	Position Reclassification
Human Resources Manager	(1.00)	Position Reclassification
Net Change	-	
Information Technology		
Administrative Assistant I (Confidential)	1.00	Position Reclassification
IT Administrative Assistant	(1.00)	Position Reclassification
Public Safety Emergency Communication Support Specialist	(1.00)	Department Reorganization
Net Change	**(1.00)**	
Legal & Risk Management		
Assistant City Attorney	2.00	Department Reorganization / Title change Only
Assistant City Attorney/Assistant Legal & Risk Management Director	(1.00)	Department Reorganization / Title change Only
Chief Assistant City Attorney/Assistant Legal & Risk Management Directo	1.00	Department Reorganization / Title change Only
Chief Deputy City Attorney	(1.00)	Department Reorganization / Title change Only
Senior Deputy City Attorney	1.00	Department Reorganization / Title change Only
Senior Deputy City Attorney (Constitutional Policing Advisor)	(2.00)	Department Reorganization / Title change Only
Net Change	-	
Public Works		
Fleet Superintendent	(1.00)	Position Eliminated
Fleet Supervisor	2.00	Position Reclassification / New Position
Engineer Intern	0.48	Position count correction
Intern II	(0.48)	Position count correction
Lead Fleet Technician	(1.00)	Position Reclassification
Principal Engineer	1.00	Position Reclassification
Senior Engineer-Traffic	(1.00)	Position Reclassification
Street Maintenance Crew Leader	(2.00)	Position Reclassification
Street Maintenance Supervisor	2.00	Position Reclassification
Net Change	-	

Department / Position	Count	Comments
Utilities		
Lead Regulatory Compliance Specialist	1.00	Position Reclassification
Recycling & Program Analyst	(2.00)	Department Reorganization / Title change Only
Recycling & Program Specialist II	2.00	Department Reorganization / Title change Only
Senior Regulatory Compliance Specialist	(1.00)	Position Reclassification
Utilities Operations Analyst	(1.00)	Position Reclassification
Utilities Regulatory Compliance Manager	1.00	Position Reclassification
Net Change	-	

FTE Adopted FY 2026	**937.70**
FTE Net Changes	**(1.00)**
FTE Authorized FY 2026	**936.70**

Changes in the FY 2027 Budget

The budget for Fiscal Year 2027 includes a total of 943.07 FTE positions. From the Authorized Fiscal Year 2026 total of 936.70, this is a net increase of 6.37 positions. This includes a net increase of 7.00 full-time positions and a net decrease of 0.63 FTE part-time positions. The changes have been reviewed and discussed at the FY 2027 budget workshop. The changes are show in the following table.

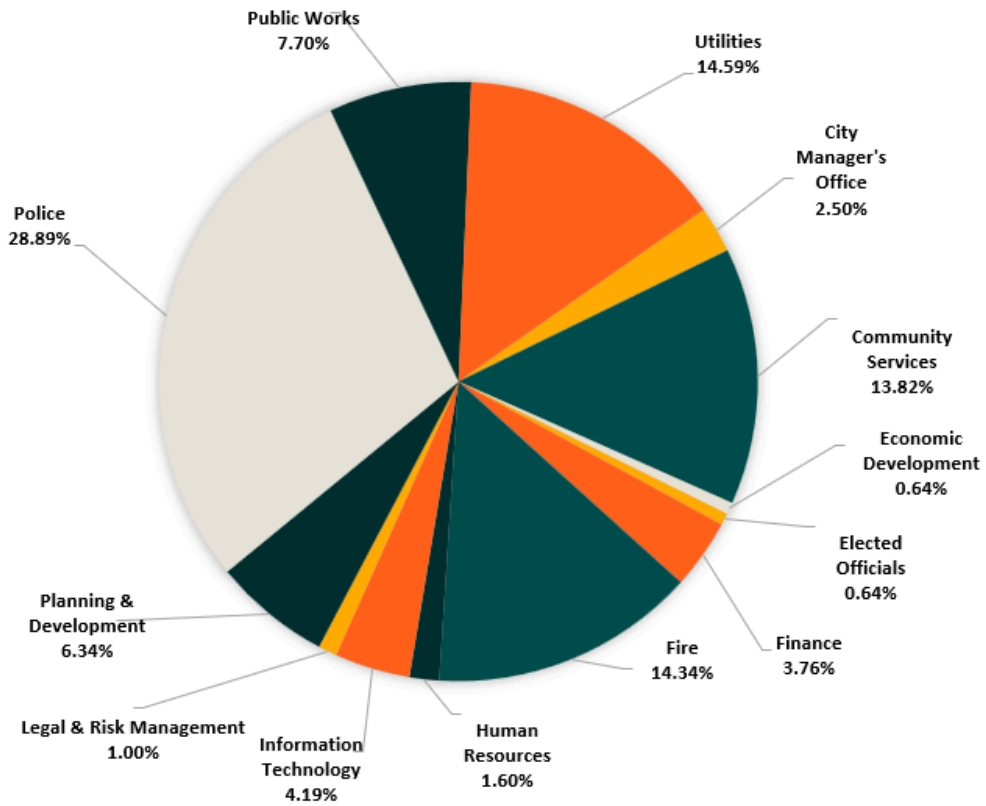
Position Changes in Fiscal Year 2027 Budget

Department / Position	Count	Comments
City Manager's Office		
Receptionist	(0.48)	Department Reorganization
Net Change	**(0.48)**	
Community Services		
Assistant Aquatics Coordinator	0.48	Service Adjustment / New Position
Lifeguard/Instructor	2.24	Service Adjustment / New Position
Park Maintenance Assistant	1.44	Service Adjustment / New Position
Park Ranger	(0.30)	Department Reorganization
Senior Lifeguard/Instructor	0.96	Service Adjustment / New Position
Net Change	**4.82**	
Finance		
Accounting Technician II Flex	(1.00)	Eliminated / Limited Term Position
Net Change	**(1.00)**	
Fire		
Fire Cadet	(1.44)	Department Reorganization
Fire Permit Technician	1.00	Service Adjustment / Reclassification
Office Assistant	(1.00)	Service Adjustment / Reclassification
Net Change	**(1.44)**	
Human Resources		
Human Resources Specialist	(0.40)	Department Reorganization
Net Change	**(0.40)**	
Information Technology		
Broadcast Operator	(0.48)	Department Reorganization
Broadcast Specialist	(1.00)	Department Reorganization
Net Change	**(1.48)**	
Legal & Risk Management Department		
Law Clerk	(0.01)	Position allocation correction due to error
Net Change	**(0.01)**	
Planning and Development		
Building Inspector II Flex	(1.00)	Service Adjustment / Reclassification
Code Compliance Inspector II Flex	(1.00)	Department Reorganization
Senior Building Inspector	1.00	Service Adjustment / Reclassification
Net Change	**(1.00)**	

Department / Position		Count	Comments
Police			
Police Cadet		(0.95)	Department Reorganization
Police Department General Assistant		(0.48)	Department Reorganization
Public Safety Dispatcher II Flex		(3.20)	Department Reorganization
	Net Change	**(4.63)**	
Public Works			
Traffic Signal Coordinator		(1.00)	Service Adjustment / Reclassification
Traffic Signal Supervisor		1.00	Service Adjustment / Reclassification
Transit Program Specialist		1.00	Service Adjustment / New Position
	Net Change	**1.00**	
Utilities			
Lead Meter Services Technician		1.00	Service Adjustment / New Position
Meter Service Technician		2.00	Service Adjustment / New Positions
Regulatory Compliance Specialist I Flex		2.00	Service Adjustment / New Positions
Regulatory Compliance Specialist II Flex		1.00	Service Adjustment / Reclassification
Senior Regulatory Compliance Specialist		(1.00)	Service Adjustment / Reclassification
Senior Utility Service Worker		1.00	Service Adjustment / New Positions
Utility Billing and Meter Services Supervisor		1.00	Service Adjustment / New Positions
Utility Maintenance Superintendent		1.00	Service Adjustment / New Positions
Utility Service Worker Crew Leader/Equipment Operator		2.00	Service Adjustment / New Positions
Utility Service Worker I Flex		1.00	Service Adjustment / New Positions
	Net Change	**11.00**	
	Total Position Changes for FY 2027	**6.37**	
	FTE Adopted FY 2027	**943.07**	

Departments	FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027
Elected Officials	6.00	6.00	6.00	6.00	6.00
City Manager's Office	23.05	24.09	24.09	24.09	23.61
Community Services	121.08	119.91	124.91	125.91	130.73
Economic Development	6.00	6.00	6.00	6.00	6.00
Finance	35.86	37.48	37.48	36.48	35.48
Fire	132.24	136.76	136.76	136.76	135.32
Human Resources	16.00	15.50	15.50	15.50	15.10
Information Technology	33.55	40.51	41.03	40.03	38.55
Legal & Risk Management	8.47	8.47	9.47	9.47	9.46
Planning & Development	60.86	60.86	60.86	60.86	59.86
Police	276.65	276.26	277.26	277.26	272.63
Public Works	68.19	71.69	71.69	71.69	72.69
Utilities	120.65	124.65	126.65	126.65	137.65
Totals	**908.60**	**928.18**	**937.70**	**936.70**	**943.07**

Department Distribution of Full-Time Equivalent (FTE)
Fiscal Year 2027



Schedule of Citywide Positions

Department / Position	FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Elected Officials						
City Council Members	5.00	5.00	5.00	5.00	5.00	800
City Treasurer	1.00	1.00	1.00	1.00	1.00	200
Total Elected Officials	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	
City Manager's Office						
Administrative Assistant	-	1.00	1.00	1.00	1.00	4,712 - 5,727
Administrative Assistant I (Confidential)	-	1.00	1.00	1.00	1.00	4,712 - 5,727
Assistant City Manager	2.00	2.00	2.00	2.00	2.00	22,785 - 27,695
Assistant to the City Manager	2.00	2.00	2.00	2.00	2.00	10,623 - 12,912
Broadcast Operator	0.96	-	-	-	-	
Broadcast Specialist	1.00	-	-	-	-	
Chief Communications Officer	1.00	1.00	1.00	1.00	1.00	10,106 - 12,284
City Clerk	1.00	1.00	1.00	1.00	1.00	11,110 - 13,505
City Clerk Specialist	-	1.00	1.00	1.00	1.00	5,002 - 6,080
City Clerk Services Specialist	1.00	-	-	-	-	
City Clerk Technician	-	1.00	1.00	1.00	1.00	3,563 - 4,331
City Clerk Services Technician	1.00	-	-	-	-	
City Management Fellow	1.50	1.50	1.50	1.50	1.50	3,424 - 4,162
City Manager	1.00	1.00	1.00	1.00	1.00	32,488
Community Assistance Manager	-	-	-	-	-	
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00	6,747 - 8,201
Digital Journalist	1.00	1.00	1.00	1.00	1.00	5,527 - 6,718
Digital Media Specialist	1.00	1.00	1.00	1.00	1.00	4,735 - 5,756
Executive Assistant	1.00	1.00	1.00	1.00	1.00	5,582 - 6,785
Homeless Solutions Manager	1.00	-	-	-	-	
Housing & Homeless Solutions Manager	-	1.00	1.00	1.00	1.00	11,166 - 13,572
Housing & Homeless Solutions Supervisor	-	1.00	1.00	1.00	1.00	8,702 - 10,577
Management Administrative Assistant I	1.00	-	-	-	-	
Management Analyst I	1.00	1.00	1.00	1.00	1.00	6,781 - 8,242
Management Analyst II	-	1.00	1.00	1.00	1.00	7,492 - 9,107
Office Assistant	0.63	0.63	0.63	0.63	0.63	3,563 - 4,331
Public Information Officer	1.00	1.00	1.00	1.00	1.00	7,681 - 9,337
Receptionist	0.96	0.96	0.96	0.96	0.48	2,948 - 3,584
Social Media Specialist	1.00	1.00	1.00	1.00	1.00	4,735 - 5,756
Total City Manager's Office	**23.05**	**24.09**	**24.09**	**24.09**	**23.61**	
Total Full Time FTE, City Manager's Office	20.00	22.00	22.00	22.00	22.00	
Total Part Time FTE, City Manager's Office	3.05	2.09	2.09	2.09	1.61	
Total FTE, City Manager's Office	**23.05**	**24.09**	**24.09**	**24.09**	**23.61**	
Community Services Department						
Accounting Manager (Note 1)	0.14	-	-	-	-	
Administrative Assistant	3.00	2.00	2.00	2.00	2.00	4,712 - 5,727
Assistant Aquatics Coordinator	-	-	-	-	0.48	3,997 - 4,858
Assistant Recreation Coordinator	4.35	5.07	5.07	5.07	5.07	3,690 - 4,485
Building Maintenance Technician	2.08	2.08	2.08	0.64	0.64	3,390 - 4,121
Community Assistance Manager	1.00	-	-	-	-	
Community Services Director	1.00	1.00	1.00	1.00	1.00	16,892 - 20,532
Community Services Leader	35.94	35.94	35.94	35.94	35.94	2,993 - 3,638
Community Services Program Coordinator	7.00	7.00	7.00	8.00	8.00	5,555 - 6,752
Facilities Maintenance Supervisor	-	1.00	1.00	1.00	1.00	8,034 - 9,766
Facilities Maintenance Technician II Flex	5.00	5.00	5.00	5.00	5.00	4,783 - 5,813
Facilities Manager	-	-	1.00	1.00	1.00	9,857 - 11,981
Facilities, Parks, & Trails Manager	1.00	-	-	-	-	
Facilities Specialist		-	3.00	3.00	3.00	6,952 - 8,450

Department / Position	FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Facilities Supervisor	-	-	1.00	1.00	1.00	8,445 - 10,265
Landscape Maintenance District (LMD) Inspector	-	1.00	1.00	1.00	1.00	6,581 - 7,999
Lead Facilities Maintenance Technician	1.00	1.00	1.00	1.00	1.00	6,451 - 7,841
Lead Parks & Landscape Technician	1.00	1.00	1.00	1.00	1.00	6,451 - 7,841
Librarian I Flex	2.00	2.00	2.00	-	-	
Librarian II Flex	4.00	4.00	4.00	6.00	6.00	5,667 - 6,888
Library Acquisitions Technician	0.40	0.40	0.40	0.40	0.40	3,441 - 4,183
Library Assistant	3.59	4.84	4.84	4.84	4.84	3,290 - 3,999
Library Manager	1.00	1.00	1.00	1.00	1.00	9,519 - 11,570
Library Specialist II Flex	4.00	4.00	4.00	4.00	4.00	4,098 - 4,981
Library Supervisor	2.00	2.00	2.00	2.00	2.00	7,643 - 9,290
Lifeguard/Instructor	-	-	-	-	2.24	3,274 - 3,979
Maintenance Supervisor	1.00	-	-	-	-	
Management Analyst I	2.00	2.00	2.00	2.00	2.00	6,781 - 8,242
Management Analyst II	2.00	1.00	1.00	2.00	2.00	7,492 - 9,107
Office Assistant	4.00	4.00	4.00	4.00	4.00	3,563 - 4,331
Park Maintenance Assistant	0.96	0.96	0.96	2.40	3.84	3,390 - 4,121
Park Planner	1.00	1.00	1.00	-	-	
Park Ranger	2.73	2.73	2.73	2.73	2.43	3,528 - 4,288
Park Ranger Supervisor	1.00	1.00	1.00	1.00	1.00	6,451 - 7,841
Parks & Landscape Technician I Flex	-	-	-	-	-	
Parks & Landscape Technician II Flex	6.00	6.00	6.00	6.00	6.00	4,783 - 5,813
Parks & Trails Manager		1.00	1.00	1.00	1.00	9,519 - 11,570
Parks Supervisor	1.00	1.00	1.00	2.00	2.00	8,034 - 9,766
Patron Services Assistant	-	-	-	-	-	
Recreation Services Manager	1.00	1.00	1.00	1.00	1.00	9,519 - 11,570
Recreation Specialist	1.00	1.00	1.00	-	-	
Recreation Supervisor	2.00	2.00	2.00	2.00	2.00	6,781 - 8,242
Regulatory Compliance Specialist I Flex (Note 1)	0.25	-	-	-	-	
Regulatory Compliance Specialist II Flex (Note 1)	-	0.25	0.25	0.25	0.25	5,723 - 6,957
Senior Community Services Leader	7.16	7.16	7.16	7.16	7.16	3,225 - 3,920
Senior Lifeguard/Instructor	-	-	-	-	0.96	3,441 - 4,183
Senior Office Assistant	2.00	2.00	2.00	2.00	2.00	3,840 - 4,668
Senior Park Ranger	1.48	1.48	1.48	1.48	1.48	4,735 - 5,756
Senior Parks & Landscape Technician	3.00	3.00	3.00	3.00	3.00	5,555 - 6,752
Trails Planner	1.00	1.00	1.00	-	-	
Transit Program Manager	1.00	-	-	-	-	
Tree Maintenance Inspector	-	-	-	1.00	1.00	6,952 - 8,450
Total Community Services	**121.08**	**119.91**	**124.91**	**125.91**	**130.73**	
Total Full Time FTE, Community Services	63.39	60.25	65.25	66.25	66.25	
Total Part Time FTE, Community Services	57.69	59.66	59.66	59.66	64.48	
Total FTE, Community Services	**121.08**	**119.91**	**124.91**	**125.91**	**130.73**	

Community Services Notes:

1 *Position is split between multiple departments.*

Economic Development Department						
Economic Development Administrator	2.00	1.00	1.00	1.00	1.00	8,196 - 9,962
Economic Development Assistant	1.00	1.00	1.00	1.00	1.00	3,563 - 4,331
Economic Development Director	1.00	1.00	1.00	1.00	1.00	16,892 - 20,532
Economic Development Manager	1.00	1.00	1.00	1.00	1.00	10,006 - 12,162
Management Analyst II	1.00	1.00	1.00	1.00	1.00	7,492 - 9,107
Real Estate/Business Retention Administrator	-	1.00	1.00	1.00	1.00	8,196 - 9,962
Total Economic Development	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	
Total Full Time FTE, Economic Development	6.00	6.00	6.00	6.00	6.00	

Department / Position		FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Total Part Time FTE, Economic Development		-	-	-	-	-	
Total FTE, Economic Development		**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	
Finance Department							
Accounting Assistant		2.00	2.00	2.00	2.00	2.00	3,840 - 4,668
Accounting Manager		0.86	1.00	1.00	1.00	1.00	10,258 - 12,469
Accounting Supervisor		2.00	2.00	2.00	2.00	2.00	9,056 - 11,007
Accounting Technician I Flex		-	-	-	-	-	
Accounting Technician II Flex		4.00	5.00	5.00	5.00	4.00	4,928 - 5,990
Budget Manager		1.00	-	-	-	-	
Budget Supervisor		-	1.00	1.00	1.00	1.00	9,056 - 11,007
Deputy Finance Director		-	1.00	1.00	1.00	1.00	14,116 - 17,158
Finance Director		1.00	1.00	1.00	1.00	1.00	17,934 - 21,799
Financial Analyst I		3.00	3.00	3.00	3.00	3.00	6,781 - 8,242
Financial Analyst II		2.00	2.00	2.00	2.00	2.00	7,492 - 9,107
Grant Financial Analyst		1.00	-	-	-	-	
Intern II (Note 1)		-	0.48	0.48	0.48	0.48	3,099 - 3,767
Lead Purchasing Specialist		2.00	2.00	2.00	2.00	2.00	7,681 - 9,337
Lead Warehouse Specialist		1.00	1.00	1.00	1.00	1.00	4,665 - 5,670
Payroll Analyst		1.00	1.00	1.00	1.00	1.00	7,492 - 9,107
Payroll Technician I		1.00	1.00	1.00	1.00	1.00	5,027 - 6,111
Payroll Technician II		1.00	1.00	1.00	1.00	1.00	5,555 - 6,752
Purchasing Manager		1.00	1.00	1.00	-	-	
Purchasing Specialist I Flex		4.00	2.00	2.00	2.00	2.00	5,154 - 6,265
Purchasing Specialist II Flex		3.00	5.00	5.00	5.00	5.00	5,695 - 6,922
Senior Accounting Technician		2.00	2.00	2.00	2.00	2.00	5,723 - 6,957
Senior Financial Analyst		2.00	2.00	2.00	2.00	2.00	8,702 - 10,577
Warehouse Specialist		1.00	1.00	1.00	1.00	1.00	4,017 - 4,882
Total Finance		**35.86**	**37.48**	**37.48**	**36.48**	**35.48**	
Total Full Time FTE, Finance		35.86	37.00	37.00	36.00	35.00	
Total Part Time FTE, Finance		-	0.48	0.48	0.48	0.48	
Total FTE, Finance		**35.86**	**37.48**	**37.48**	**36.48**	**35.48**	

Finance Notes:

1 *Position is limited term*

Fire Department							
40-Hour Battalion Chief	s	1.00	-	-	-	-	
40-Hour Fire Captain	s	3.00	3.00	3.00	3.00	3.00	12,721 - 15,463
Administrative Assistant		1.00	1.00	1.00	1.00	1.00	4,712 - 5,727
Assistant to the Fire Chief		1.00	-	-	-	-	
Battalion Chief	s	3.00	3.00	3.00	3.00	3.00	14,483 - 17,604
Deputy Fire Chief	s	1.00	3.00	3.00	3.00	3.00	17,159 - 20,857
Deputy Fire Marshal	s	1.00	1.00	1.00	1.00	1.00	9,199 - 11,182
Emergency Services Coordinator	s	0.48	1.00	1.00	1.00	1.00	7,605 - 9,244
Emergency Services Manager		1.00	1.00	1.00	1.00	1.00	9,711 - 11,803
Executive Assistant		-	1.00	1.00	1.00	1.00	5,582 - 6,785
Fire Cadet		4.32	5.28	5.28	5.28	3.84	3,023 - 3,674
Fire Captain	s	24.00	24.00	24.00	24.00	24.00	10,954 - 13,314
Fire Chief	s	1.00	1.00	1.00	1.00	1.00	22,003 - 26,745
Fire Engineer	s	24.00	24.00	24.00	24.00	24.00	8,674 - 10,543
Fire Inspector I	s	6.96	7.48	7.48	7.48	7.48	6,111 - 7,428
Fire Inspector II	s	-	1.00	1.00	1.00	1.00	7,133 - 8,670
Fire Marshal	s	1.00	1.00	1.00	1.00	1.00	13,372 - 16,254
Fire Permit Technician		-	-	-	-	1.00	4,688 - 5,699
Firefighter	s	18.00	18.00	18.00	18.00	18.00	7,321 - 8,899

Department / Position		FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Firefighter/Paramedic	s	36.00	36.00	36.00	36.00	36.00	8,376 - 10,182
Management Analyst II		1.00	1.00	1.00	1.00	1.00	7,492 - 9,107
Nurse Educator		1.00	1.00	1.00	1.00	1.00	9,056 - 11,007
Office Assistant		2.48	3.00	3.00	3.00	2.00	3,563 - 4,331
Total Fire		**132.24**	**136.76**	**136.76**	**136.76**	**135.32**	
s = Sworn Public Safety		120.44	123.48	123.48	123.48	123.48	
Total Full Time FTE, Fire		126.00	131.00	131.00	131.00	131.00	
Total Part Time FTE, Fire		6.24	5.76	5.76	5.76	4.32	
Total FTE, Fire		**132.24**	**136.76**	**136.76**	**136.76**	**135.32**	
Human Resources Department							
Administrative Assistant I (Confidential)		-	1.00	1.00	1.00	1.00	4,712 - 5,727
Chief Talent Officer		1.00	1.00	1.00	1.00	1.00	16,892 - 20,532
Deputy Chief Talent Officer		-			1.00	1.00	13,564 - 16,487
Human Resources Administrative Assistant		1.00	-	-	-	-	
Human Resources Analyst		4.00	2.00	2.00	2.00	2.00	7,492 - 9,107
Human Resources Assistant		2.00	-	-	-	-	
Human Resources Manager		1.00	1.00	1.00	-	-	
Human Resources Specialist		3.00	3.50	3.50	3.50	3.10	5,555 - 6,752
Human Resources Supervisor		1.00	-	-	-	-	
Occupational Health & Safety Manager		1.00	1.00	1.00	1.00	1.00	11,166 - 13,572
Office Assistant (Confidential)		-	2.00	2.00	2.00	2.00	3,563 - 4,331
Organizational Training & Development Officer		1.00	1.00	1.00	1.00	1.00	8,702 - 10,577
Safety Program Analyst		1.00	1.00	1.00	1.00	1.00	7,492 - 9,107
Senior Human Resources Analyst		-	2.00	2.00	2.00	2.00	8,702 - 10,577
Total Human Resources		**16.00**	**15.50**	**15.50**	**15.50**	**15.10**	
Total Full Time FTE, Human Resources		16.00	15.00	15.00	15.00	15.00	
Total Part Time FTE, Human Resources		-	0.50	0.50	0.50	0.10	
Total FTE, Human Resources		**16.00**	**15.50**	**15.50**	**15.50**	**15.10**	
Information Technology Department							
Administrative Assistant I (Confidential)		-	-	-	1.00	1.00	4,712 - 5,727
Applications Analyst		3.00	4.00	4.00	4.00	4.00	6,548 - 7,960
Broadcast Operator		-	0.96	0.96	0.96	0.48	3,977 - 4,834
Broadcast Specialist		-	1.00	1.00	1.00	-	
Chief Data Officer		1.00	-	-	-	-	
Chief Information Officer		1.00	1.00	1.00	1.00	1.00	17,934 - 21,799
Data & AI Systems Supervisor		-	1.00	1.00	1.00	1.00	8,966 - 10,898
Data Analyst		1.00	1.00	1.00	1.00	1.00	7,235 - 8,794
Data Scientist		-	-	-	-	-	
Deputy Chief Information Officer		1.00	1.00	1.00	1.00	1.00	14,838 - 18,035
ERP Administrator		-	1.00	1.00	1.00	1.00	7,235 - 8,794
GIS Administrator		1.00	1.00	1.00	1.00	1.00	7,605 - 9,244
GIS Analyst		3.96	3.96	3.96	3.96	3.96	6,548 - 7,960
GIS Data Analyst		-	-	-	-	-	
GIS Supervisor		-	1.00	1.00	1.00	1.00	8,966 - 10,898
Help Desk I		1.48	1.48	1.48	1.48	1.48	3,937 - 4,786
Help Desk II		4.15	4.15	4.15	4.15	4.15	4,350 - 5,288
Help Desk III		0.48	0.48	0.48	0.48	0.48	5,052 - 6,141
Help Desk Manager		1.00	-	-	-	-	
IT Administrative Assistant		-	0.48	1.00	-	-	
IT Operations Manager		-	1.00	1.00	1.00	1.00	11,166 - 13,572
Junior Network Analyst		1.00	1.00	1.00	1.00	1.00	5,810 - 7,062
Network Analyst		1.00	1.00	1.00	1.00	1.00	7,235 - 8,794

Department / Position	FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Office Assistant	0.48	-	-	-	-	
Public Safety Emergency Communications Support Specialist	1.00	2.00	2.00	1.00	1.00	6,548 - 7,960
Public Safety Technical Support Engineer	1.00	1.00	1.00	1.00	1.00	7,235 - 8,794
Radio Technician	1.00	1.00	1.00	1.00	1.00	3,977 - 4,834
Security Analyst	-	1.00	1.00	1.00	1.00	6,548 - 7,960
Senior Applications Analyst	1.00	-	-	-	-	
Senior Data & Software Architect	-	1.00	1.00	1.00	1.00	11,448 - 13,915
Senior Network Architect	1.00	1.00	1.00	1.00	1.00	11,166 - 13,572
Senior Public Safety Technical Support Engineer	1.00	1.00	1.00	1.00	1.00	7,605 - 9,244
Senior Software Architect	1.00	-	-	-	-	
Senior Systems Engineer	1.00	1.00	1.00	1.00	1.00	7,235 - 8,794
Software Applications Supervisor	-	1.00	1.00	1.00	1.00	8,966 - 10,898
Software Developer	1.00	1.00	1.00	1.00	1.00	7,605 - 9,244
Systems Administrator	1.00	1.00	1.00	1.00	1.00	7,994 - 9,717
Systems Engineer	1.00	2.00	2.00	2.00	2.00	6,548 - 7,960
UI/UX Digital Services Engineer	1.00	-	-	-	-	
Total Information Technology	**33.55**	**40.51**	**41.03**	**40.03**	**38.55**	
Total Full Time FTE, Information Technology	28.00	34.00	35.00	34.00	33.00	
Total Part Time FTE, Information Technology	5.55	6.51	6.03	6.03	5.55	
Total FTE, Information Technology	**33.55**	**40.51**	**41.03**	**40.03**	**38.55**	
Legal & Risk Management Department						
Assistant City Attorney	-	-	-	2.00	2.00	16,892 - 20,532
Assistant City Attorney/Assistant Legal & Risk Management Direc	1.00	1.00	1.00	-	-	
Chief Assistant City Attorney/Assistant Legal & Risk Management	-	-	-	1.00	1.00	20,933 - 25,444
Chief Deputy City Attorney	1.00	1.00	1.00	-	-	
Deputy City Attorney II (Litigation)	-	-	-	-	-	
City Attorney/Legal & Risk Management Director	1.00	1.00	1.00	1.00	1.00	27,973
Law Clerk	1.47	1.47	1.47	1.47	1.46	3,441 - 4,183
Professional/Graduate Student Intern	-	-	-	-	-	
Risk Management Specialist	1.00	1.00	1.00	1.00	1.00	5,364 - 6,520
Senior Deputy City Attorney	-	-		1.00	1.00	16,070 - 19,533
Senior Deputy City Attorney (Constitutional Policing Advisor)	1.00	1.00	2.00	-	-	
Senior Paralegal/Claims Manager	1.00	1.00	1.00	1.00	1.00	9,759 - 11,862
Workers' Compensation Manager	1.00	1.00	1.00	1.00	1.00	9,759 - 11,862
Total Legal & Risk Management	**8.47**	**8.47**	**9.47**	**9.47**	**9.46**	
Total Full Time FTE, Legal & Risk Management	7.00	7.00	8.00	8.00	8.00	
Total Part Time FTE, Legal & Risk Management	1.47	1.47	1.47	1.47	1.46	
Total FTE, Legal & Risk Management	**8.47**	**8.47**	**9.47**	**9.47**	**9.46**	
Planning and Development Department						
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	4,712 - 5,727
Assistant Engineer	1.00	1.00	1.00	1.00	1.00	7,797 - 9,478
Assistant Planner	1.00	1.00	1.00	1.00	1.00	6,292 - 7,648
Associate Engineer	6.00	6.00	6.00	6.00	6.00	8,615 - 10,472
Associate Planner	3.00	2.00	2.00	2.00	2.00	6,952 - 8,450
Building Inspection Supervisor	1.00	1.00	1.00	1.00	1.00	9,808 - 11,922
Building Inspector II Flex	5.00	5.00	5.00	5.00	4.00	6,230 - 7,572
Building Official	1.00	1.00	1.00	1.00	1.00	13,230 - 16,081
Building Permit Technician II Flex	5.00	5.00	5.00	5.00	5.00	5,180 - 6,296
Code Compliance Inspector II Flex	4.00	3.00	3.00	3.00	2.00	5,810 - 7,062
Code Compliance Supervisor	1.00	1.00	1.00	1.00	1.00	7,643 - 9,290
Code Compliance Technician	1.00	1.00	1.00	1.00	1.00	4,759 - 5,784
Combination Plans Examiner	1.00	1.00	1.00	1.00	1.00	8,615 - 10,472
Construction Manager (Note 3)	0.70	0.70	0.70	0.70	0.70	11,110 - 13,505

Department / Position	FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Development Services Manager	1.00	1.00	1.00	1.00	1.00	12,154 - 14,773
Engineering Intern	0.48	0.48	0.48	0.48	0.48	3,099 - 3,767
Executive Assistant	1.00	1.00	1.00	1.00	1.00	5,582 - 6,785
Intern II	1.44	1.44	1.44	1.44	1.44	3,099 - 3,767
Lead Public Works Inspector (Note 3)	-	0.90	0.90	0.90	0.90	8,361 - 10,163
Plan Check Engineer	2.00	2.00	2.00	2.00	2.00	8,615 - 10,472
Plan Check Manager	1.00	1.00	1.00	1.00	1.00	11,679 - 14,196
Planning & Development Director	1.00	1.00	1.00	1.00	1.00	17,934 - 21,799
Planning Manager	1.00	1.00	1.00	1.00	1.00	12,154 - 14,773
Planning Technician	2.00	2.00	2.00	2.00	2.00	4,903 - 5,960
Public Works Inspection Superintendent	-	-	-	-	-	
Public Works Inspector II Flex	3.70	1.00	1.00	1.00	1.00	6,230 - 7,572
Public Works Permit Technician II Flex (Note 3)	2.86	2.86	2.86	2.86	2.86	5,180 - 6,296
Senior Administrative Assistant	-	1.00	1.00	1.00	1.00	5,206 - 6,328
Senior Building Inspector	-	-	-	-	1.00	7,235 - 8,794
Senior Building Permit Technician	1.00	1.00	1.00	1.00	1.00	6,016 - 7,312
Senior Code Compliance Inspector	1.00	2.00	2.00	2.00	2.00	6,747 - 8,201
Senior Engineer (Note 3)	1.88	1.88	1.88	1.88	1.88	10,413 - 12,657
Senior Office Assistant	1.00	-	-	-	-	
Senior Planner	1.00	2.00	2.00	2.00	2.00	9,956 - 12,101
Senior Public Works Inspector (Note 3)	1.80	3.60	3.60	3.60	3.60	7,235 - 8,794
Senior Public Works Permit Technician	1.00	1.00	1.00	1.00	1.00	6,016 - 7,312
Subtotal Planning and Development	**58.86**	**58.86**	**58.86**	**58.86**	**57.86**	
Planning and Development Department (Special Funding)						
Code Compliance Inspector II Flex (Note 1)	1.00	1.00	1.00	1.00	1.00	5,810 - 7,062
Code Compliance Inspector II Flex (Note 2)	1.00	1.00	1.00	1.00	1.00	5,810 - 7,062
Subtotal Special Funding	2.00	2.00	2.00	2.00	2.00	
Total Planning and Development	60.86	60.86	60.86	60.86	59.86	
Total Full Time FTE, Planning and Development	58.94	58.94	58.94	58.94	57.94	
Total Part Time FTE, Planning and Development	1.92	1.92	1.92	1.92	1.92	
Total FTE, Planning and Development	**60.86**	**60.86**	**60.86**	**60.86**	**59.86**	

Planning and Development Notes:

1 *Position is funded by Community Development Block Grant (CDBG) on a year-to-year basis.*
2 *Position is funded by the Abandoned Vehicle Abatement program.*
3 *Position is split between multiple departments.*

Police Department							
Accounting/Grants Specialist		1.00	-	-	-	-	
Administrative Assistant		4.00	4.00	4.00	4.00	4.00	4,712 - 5,727
Animal Care Technician		4.00	4.00	5.00	5.00	5.00	3,977 - 4,834
Animal Control Officer		4.00	3.00	3.00	3.00	3.00	4,394 - 5,341
Animal Control Supervisor		2.00	2.00	2.00	2.00	2.00	6,714 - 8,161
Assistant to the Chief of Police		1.00	-	-	-	-	
Background Investigator		1.00	1.00	1.00	1.00	1.00	5,810 - 7,062
Chief of Police	s	1.00	1.00	1.00	1.00	1.00	22,003 - 26,745
Community Outreach Assistant		0.48	0.48	0.48	0.48	0.48	3,257 - 3,959
Community Outreach Specialist		1.00	1.00	1.00	1.00	1.00	4,855 - 5,901
Community Services Officer I Flex		2.00	2.00	2.00	2.00	2.00	4,077 - 4,956
Community Services Officer II Flex		12.00	12.00	12.00	12.00	13.00	4,505 - 5,476
Crime & Intelligence Analyst		2.00	2.00	2.00	2.00	2.00	6,292 - 7,648
Executive Assistant		-	1.00	1.00	1.00	1.00	5,582 - 6,785
Forensic Specialist II Flex		3.00	3.00	3.00	3.00	3.00	6,261 - 7,610
Jailer		6.00	6.00	6.00	6.00	6.00	5,129 - 6,234
Janitor		1.59	2.00	2.00	2.00	2.00	3,241 - 3,940

Department / Position		FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Lead Animal Control Officer		-	1.00	1.00	1.00	1.00	5,364 - 6,520
Lead Police Records Technician		-	2.00	2.00	2.00	2.00	5,027 - 6,111
Management Analyst I		-	1.00	1.00	1.00	1.00	6,781 - 8,242
Management Analyst II		1.00	1.00	1.00	1.00	1.00	7,492 - 9,107
Parking Enforcement Officer		0.96	0.96	0.96	0.96	0.96	3,038 - 3,692
Police Cadet		5.76	5.76	5.76	5.76	4.81	3,023 - 3,674
Police Captain	s	3.00	3.00	3.00	3.00	3.00	17,216 - 20,926
Police Corporal	s	17.00	17.00	17.00	17.00	17.00	8,437 - 10,255
Police Department General Assistant		5.86	5.86	5.86	5.86	5.38	2,948 - 3,584
Police Detective	s	22.00	22.00	22.00	22.00	22.00	8,650 - 10,514
Police Lieutenant	s	6.00	6.00	6.00	6.00	6.00	13,962 - 16,971
Police Officer	s	85.00	85.00	85.00	85.00	85.00	8,026 - 9,756
Police Records Supervisor		2.00	2.00	2.00	2.00	2.00	7,022 - 8,535
Police Records Technician II Flex		10.00	8.00	8.00	8.00	8.00	4,118 - 5,005
Police Sergeant	s	24.00	24.00	24.00	24.00	24.00	10,880 - 13,225
Property & Evidence Technician		2.00	2.00	2.00	2.00	2.00	4,712 - 5,727
Public Safety Communications Manager		1.00	1.00	1.00	1.00	1.00	10,106 - 12,284
Public Safety Dispatch Call Taker		2.00	-	-	-	-	
Public Safety Dispatch Supervisor		4.00	4.00	4.00	4.00	4.00	8,155 - 9,913
Public Safety Dispatcher II Flex		20.00	18.20	18.20	18.20	15.00	5,927 - 7,204
Public Safety Information Coordinator		1.00	1.00	1.00	1.00	1.00	6,918 - 8,408
Range Master		1.00	1.00	1.00	1.00	1.00	6,261 - 7,610
Real-Time Information Center Operator		-	2.00	2.00	2.00	2.00	5,638 - 6,853
Real-Time Information Center Supervisor		-	1.00	1.00	1.00	1.00	7,235 - 8,794
Senior Office Assistant		2.00	2.00	2.00	2.00	2.00	3,840 - 4,668
Senior Public Safety Dispatcher		6.00	6.00	6.00	6.00	6.00	6,548 - 7,960
Support Services Manager		1.00	1.00	1.00	1.00	1.00	10,106 - 12,284
Subtotal Police		268.65	268.26	269.26	269.26	265.63	
Police Department Special Funding							
Community Services Officer II Flex (Note 4)		1.00	1.00	1.00	1.00	-	
Police Corporal - Contract Funding (Note 1)	s	1.00	1.00	1.00	1.00	1.00	8,437 - 10,255
Police Officer - Contract Funding (Note 2, 3, 5)	s	6.00	6.00	6.00	6.00	6.00	8,026 - 9,756
Subtotal Special Funding		8.00	8.00	8.00	8.00	7.00	
Total Police		276.65	276.26	277.26	277.26	272.63	
s = Sworn Public Safety		165.00	165.00	165.00	165.00	165.00	
Total Full Time FTE, Police		259.00	262.00	263.00	263.00	261.00	
Total Part Time FTE, Police		17.65	14.26	14.26	14.26	11.63	
Total FTE, Police		**276.65**	**276.26**	**277.26**	**277.26**	**272.63**	

Police Notes:

1 *Police Corporal 1 position - Post-Release Accountability and Compliance Team (PACT). Agreement with Riverside County Probation Department.*
2 *Police Officer 1 position - Post-Release Accountability and Compliance Team (PACT). Agreement with Riverside County Probation Department.*
3 *Police Officer 5 positions - Corona-Norco Unified School District agreement (School Resource Officers, City pays for 50% CNUSD pays for 50%)*
4 *Community Service Officer 1 position - Corona-Norco Unified School district 3 year agreement for Proposition 47 Grant Program, ending March 2 Additional funding approved for position to continue through June 30, 2026; Starting FY 2027, recurring funding for this position was approved.*
5 *Police Officer 1 position - Tobacco Grant Program Award July 1, 2022 thru July 1, 2025 for School Resource Officer.*

Public Works Department							
Administrative Assistant		1.00	1.00	1.00	1.00	1.00	4,712 - 5,727
Administrative Program Analyst		1.00	-	-	-	-	
Asset Management Coordinator		1.00	1.00	1.00	1.00	1.00	7,836 - 9,525
Assistant Engineer - Traffic		1.00	1.00	1.00	-	-	7,797 - 9,478
Assistant Project Manager		3.00	3.00	3.00	3.00	3.00	7,797 - 9,478

Department / Position	FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Associate Engineer	7.00	7.00	7.00	7.00	7.00	8,615 - 10,472
Associate Engineer - Traffic	1.00	1.00	1.00	2.00	2.00	8,615 - 10,472
CIP Manager/Assistant City Engineer	1.00	1.00	1.00	1.00	1.00	14,764 - 17,946
CIP Supervisor	3.00	3.00	3.00	3.00	3.00	12,094 - 14,700
City Traffic Engineer	1.00	-	-	-	-	
Construction Manager (Note 1)	0.30	0.30	0.30	0.30	0.30	11,110 - 13,505
Construction Superintendent	1.00	-	-	-	-	
Engineering Intern	-	-	-	0.48	0.48	3,099 - 3,767
Engineering Technician	1.00	1.00	1.00	1.00	1.00	5,927 - 7,204
Environmental Compliance Coordinator	1.00	1.00	1.00	1.00	1.00	6,747 - 8,201
Environmental Compliance Supervisor	1.00	1.00	1.00	1.00	1.00	8,789 - 10,683
Executive Assistant	1.00	1.00	1.00	1.00	1.00	5,582 - 6,785
Fleet Manager	1.00	1.00	1.00	1.00	1.00	10,258 - 12,469
Fleet Superintendent	1.00	1.00	1.00	-	-	
Fleet Supervisor	-	-	-	2.00	2.00	6,261 - 7,610
Fleet Technician II Flex	3.00	3.00	3.00	3.00	3.00	4,527 - 5,503
Intern II	2.88	2.88	2.88	2.40	2.40	3,099 - 3,767
Lead Fleet Technician	1.00	1.00	1.00	-	-	
Lead Public Works Inspector (Note 1)	-	0.10	0.10	0.10	0.10	8,361 - 10,163
Management Analyst I	-	1.00	1.00	1.00	1.00	6,781 - 8,242
Management Analyst II	1.00	2.00	2.00	2.00	2.00	7,492 - 9,107
Principal Engineer	-	-	-	1.00	1.00	12,094 - 14,700
Project Manager	1.00	3.00	3.00	3.00	3.00	8,615 - 10,472
Public Works Director	1.00	1.00	1.00	1.00	1.00	17,934 - 21,799
Public Works Inspector II Flex	0.30	-	-	-	-	
Public Works Permit Technician II Flex (Note 1)	0.14	0.14	0.14	0.14	0.14	5,180 - 6,296
Regulatory Compliance Specialist I Flex (Note 1)	0.75	-	-	-	-	
Regulatory Compliance Specialist II Flex (Note 1)	-	0.75	0.75	0.75	0.75	4,688 - 5,699
Senior Engineer (Note 1)	2.12	2.12	2.12	2.12	2.12	10,413 - 12,657
Senior Engineer-Traffic	1.00	1.00	1.00	-	-	10,945 - 13,304
Senior Fleet Technician	4.00	4.00	4.00	4.00	4.00	5,258 - 6,391
Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	3,840 - 4,668
Senior Project Manager	2.00	2.00	2.00	2.00	2.00	10,837 - 13,172
Senior Public Works Inspector (Note 1)	0.20	0.40	0.40	0.40	0.40	7,235 - 8,794
Senior Street Maintenance Worker	4.00	4.00	4.00	4.00	4.00	5,258 - 6,391
Street Light Maintenance Technician	1.00	1.00	1.00	1.00	1.00	5,180 - 6,296
Street Maintenance Crew Leader	2.00	2.00	2.00	-	-	
Street Maintenance Supervisor	-	-	-	2.00	2.00	6,918 - 8,408
Street Maintenance Manager	-	1.00	1.00	1.00	1.00	12,276 - 14,921
Street Maintenance Worker II Flex	6.00	6.00	6.00	6.00	6.00	4,527 - 5,503
Street Sign Maintenance Technician	1.00	1.00	1.00	1.00	1.00	5,180 - 6,296
Technical Intern	0.50	-	-	-	-	
Traffic Maintenance Technician	1.00	1.00	1.00	1.00	1.00	5,180 - 6,296
Traffic Signal Coordinator	1.00	1.00	1.00	1.00	-	
Traffic Signal Supervisor	-	-	-	-	1.00	8,966 - 10,898
Traffic Signal Technician	3.00	3.00	3.00	3.00	3.00	6,324 - 7,686
Transit Program Manager	-	1.00	1.00	1.00	1.00	9,011 - 10,953
Transit Program Specialist	-	-	-	-	1.00	7,758 - 9,430
Transportation Manager / City Traffic Engineer	-	1.00	1.00	1.00	1.00	12,276 - 14,921
Total Public Works	68.19	71.69	71.69	71.69	72.69	
Total Full Time FTE, Public Works	64.81	68.81	68.81	68.81	69.81	
Total Part Time FTE, Public Works	3.38	2.88	2.88	2.88	2.88	
Total FTE, Public Works	**68.19**	**71.69**	**71.69**	**71.69**	**72.69**	

Public Works Notes:

1 *Position is split between multiple departments.*

Department / Position	FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Utilities Department						
Administrative Assistant	2.00	2.00	2.00	2.00	2.00	4,712 - 5,727
Administrative Supervisor	1.00	1.00	1.00	1.00	1.00	6,168 - 7,497
Assistant Director of Utilities	1.00	-	-	-	-	
Assistant Utilities Director		2.00	2.00	2.00	2.00	16,231 - 19,729
Business Supervisor	1.00	1.00	1.00	1.00	1.00	8,445 - 10,265
Chief Distribution Operator	1.00	1.00	1.00	1.00	1.00	11,737 - 14,266
Chief Reclamation Operator	1.00	1.00	1.00	1.00	1.00	11,737 - 14,266
Chief Water Operator	1.00	1.00	1.00	1.00	1.00	11,737 - 14,266
Customer Care Assistant I	1.92	1.92	1.92	1.92	1.92	3,511 - 4,267
Customer Care Specialist I Flex	3.00	3.00	3.00	3.00	3.00	3,840 - 4,668
Customer Care Specialist II Flex	6.00	6.00	6.00	6.00	6.00	4,460 - 5,421
Customer Care Supervisor	1.00	1.00	1.00	1.00	1.00	8,115 - 9,863
Deputy Chief Operator - Water	1.00	1.00	1.00	1.00	1.00	10,623 - 12,912
Deputy Chief Operator - Water Reclamation	1.00	1.00	1.00	1.00	1.00	10,623 - 12,912
Director of Utilities	1.00	-	-	-	-	
Electric Utility Analyst	1.00	1.00	1.00	1.00	1.00	6,647 - 8,080
Electric Utility Manager	1.00	1.00	1.00	1.00	1.00	10,945 - 13,304
Intern I	1.73	1.73	1.73	1.73	1.73	2,948 - 3,584
Lead Customer Care Specialist	1.00	1.00	1.00	1.00	1.00	6,581 - 7,999
Lead Meter Services Technician	-	-	-	-	1.00	5,527 - 6,718
Lead Regulatory Compliance Specialist	-	-	-	1.00	1.00	8,074 - 9,814
Lead Utility Maintenance Technician	2.00	2.00	2.00	2.00	2.00	7,643 - 9,290
Lead Utility Service Worker	1.00	1.00	1.00	1.00	1.00	6,581 - 7,999
Lead Water Operator	2.00	2.00	2.00	2.00	2.00	8,074 - 9,814
Lead Water Reclamation Operator	2.00	2.00	2.00	2.00	2.00	8,074 - 9,814
Maintenance Manager	1.00	1.00	1.00	1.00	1.00	11,505 - 13,985
Maintenance Planner	1.00	1.00	1.00	1.00	1.00	7,308 - 8,883
Management Analyst I	1.00	1.00	1.00	1.00	1.00	6,781 - 8,242
Management Analyst II	1.00	1.00	1.00	1.00	1.00	7,492 - 9,107
Meter Service Technician	2.00	2.00	2.00	2.00	4.00	4,527 - 5,503
Office Assistant	3.00	3.00	3.00	3.00	3.00	3,563 - 4,331
Operations Manager	1.00	-	-	-	-	
Project Coordinator	1.00	1.00	1.00	1.00	1.00	7,418 - 9,017
Recycling & Program Analyst	2.00	2.00	2.00	-	-	
Recycling & Program Specialist II	-	-	-	2.00	2.00	5,695 - 6,922
Regulatory Compliance Specialist I Flex	-	-	-	-	2.00	4,688 - 5,699
Regulatory Compliance Specialist II Flex	1.00	1.00	1.00	1.00	2.00	5,723 - 6,957
SCADA Engineer	1.00	1.00	1.00	1.00	1.00	7,308 - 8,883
Senior SCADA Engineer	1.00	1.00	1.00	1.00	1.00	8,487 - 10,316
Senior Administrative Assistant	1.00	-	-	-	-	
Senior Administrative Assistant (Confidential)		1.00	1.00	1.00	1.00	5,206 - 6,328
Senior Customer Care Specialist	4.00	4.00	4.00	4.00	4.00	5,180 - 6,296
Senior Regulatory Compliance Specialist	2.00	2.00	2.00	1.00	-	
Senior Sustainability Specialist	1.00	1.00	1.00	1.00	1.00	6,987 - 8,493
Senior Utility Maintenance Technician	2.00	2.00	2.00	2.00	2.00	6,918 - 8,408
Senior Utility Service Worker	4.00	4.00	4.00	4.00	5.00	5,391 - 6,553
Sustainability Specialist II Flex	1.00	1.00	1.00	1.00	1.00	5,723 - 6,957
Sustainability Supervisor	-	1.00	1.00	1.00	1.00	8,115 - 9,863
Utilities Director		1.00	1.00	1.00	1.00	20,933 - 25,444
Utilities Operations Analyst	1.00	1.00	1.00	-	-	
Utility Billing and Administration Manager	1.00	1.00	1.00	1.00	1.00	11,505 - 13,985
Utility Billing and Meter Services Supervisor	-	-	-	-	1.00	8,789 - 10,683
Utility Maintenance Superintendent	2.00	2.00	2.00	2.00	3.00	10,310 - 12,531
Utility Maintenance Technician I Flex	3.00	1.00	1.00	1.00	1.00	5,667 - 6,888
Utility Maintenance Technician II Flex	7.00	9.00	9.00	9.00	9.00	6,261 - 7,610

Department / Position	FTE Authorized FY 2024	FTE Authorized FY 2025	FTE Adopted FY 2026	FTE Authorized FY 2026	FTE Adopted FY 2027	Monthly Salaries $
Utilities Regulatory Compliance Manager	-	-	-	1.00	1.00	10,623 - 12,912
Utility Service Worker Crew Leader/Equipment Operator	2.00	2.00	2.00	2.00	4.00	5,956 - 7,240
Utility Service Worker I Flex	2.00	2.00	2.00	2.00	3.00	3,997 - 4,858
Utility Service Worker II Flex	7.00	7.00	7.00	7.00	7.00	4,416 - 5,367
Water Operator I Flex	3.00	3.00	3.00	3.00	3.00	5,002 - 6,080
Water Operator II Flex	7.00	7.00	7.00	7.00	7.00	6,107 - 7,423
Water Operator III Flex	7.00	9.00	10.00	10.00	10.00	7,455 - 9,062
Water Reclamation Operator II Flex	2.00	2.00	2.00	2.00	2.00	6,107 - 7,423
Water Reclamation Operator III Flex	8.00	9.00	10.00	10.00	10.00	7,455 - 9,062
Water Resources Field Representative	3.00	3.00	3.00	3.00	3.00	4,688 - 5,699
Total Utilities Department	**120.65**	**124.65**	**126.65**	**126.65**	**137.65**	
Total Full Time FTE, Utilities	117.00	121.00	123.00	123.00	134.00	
Total Part Time FTE, Utilities	3.65	3.65	3.65	3.65	3.65	
Total FTE, Utilities	**120.65**	**124.65**	**126.65**	**126.65**	**137.65**	
GRAND TOTAL	**908.60**	**928.18**	**937.70**	**936.70**	**943.07**	
Total Elected Officials	6.00	6.00	6.00	6.00	6.00	
Total Full Time Employees	802.00	823.00	833.00	832.00	839.00	
Total Part Time Employees	100.60	99.18	98.70	98.70	98.07	
Total Employees	908.60	928.18	937.70	936.70	943.07	
s = Sworn Public Safety	285.44	288.48	288.48	288.48	288.48	



Operating & Maintenance Projects

Operating & Maintenance Projects Overview

Historically, the Capital Improvement Plan (CIP) consisted of Capital Improvement and Operating & Maintenance Projects. During the FY 2024 budget process, the City underwent a revamp process in which the definition for Capital Improvement Projects was refined. This new definition meant true Capital Improvement Projects were to remain in the CIP, while projects that did not meet the revised criteria of a Capital Improvement Project would no longer be included in the CIP. Those projects have been labeled Operating & Maintenance (O&M) Projects and will now be considered a new category within the overall umbrella of operating expenditures. While Capital Improvement Projects are a long-term investment of funds ($50,000+) to improve, repair, replace, or construct an asset (lifespan of 5+ years), facility, or public infrastructure, O&M Projects are not tied to a budget threshold or involve construction. Some examples include: purchase of major equipment (excluding major equipment that would extend the lifespan of a current system), development of studies and plans, grant programs (i.e. HOME and CDBG), and routine maintenance (excluding major maintenance or rehabilitation that would extend the lifespan of a current asset).

New O&M funding for Fiscal Year 2027 totals $20,360,235. The following schedule lists all projects, grouped by fund, and includes estimated carryover funding and new Fiscal Year 2027 funding.



FUND	PROJECT NO.	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
GENERAL FUND (110)					
110	63800	COMMUNITY EVENTS - CO-SPONSORED	37,606	-	37,606
110	63900	LIBRARY MATERIALS	7,673	-	7,673
110	68340	VEHICLE PROCUREMENT	152,985	-	152,985
110	70730	SIDEWALK, CURB AND GUTTER REPAIR/REPLACEMENT/MAINTENANCE	4,555,702	-	4,555,702
110	72540	REPLACE MICROWAVE LINKS TO FIRE STATION	34,843	-	34,843
110	77090	CORONA MALL BID ESTABLISHMENT	-	15,000	15,000
110	77220	UNANTICIPATED / EMERGENCY REPAIRS	99,815	-	99,815
110	77880	ERP SYSTEM	1,185,127	-	1,185,127
110	79260	CORONA DEPOT BUILDING RELOCATION	238,318	-	238,318
110	79320	SOUTH CORONA MALL ACQUISITION/IMPROVEMENTS	27,287	84,223	111,510
110	79330	CORONA LANDFILL SOLAR FARM	80,000	-	80,000
110	AUTO - 1309	FLEET SWAMP COOLERS REBUILD	-	50,000	50,000
110	AUTO - 1312	AUBURNDALE BANQUET ROOM	-	74,350	74,350
110	AUTO - 1313	AUBURNDALE AQUATICS ROOM	-	65,000	65,000
		GENERAL FUND (110) TOTAL	**$6,419,356**	**$288,573**	**$6,707,929**
MEASURE X FUND (120)					
120	68340	VEHICLE PROCUREMENT	3,879,541	-	3,879,541
120	75025	CITY OF CORONA: HOMELESS SHELTER REHABILITATION PHASE II	2,633	-	2,633
120	77880	ERP SYSTEM	676,608	-	676,608
120	78260	FIRE STATION 4 KITCHEN VENTILATION	20,000	-	20,000
120	78280	FIRE STATION 3 BATHROOM REMODEL	10,000	-	10,000
120	78390	NORTH CORONA MALL ACQUISITION/IMPROVEMENTS	3,152,090	-	3,152,090
120	78430	EXPANSION OF ANIMAL CONTROL KENNEL SPACE	30,000	-	30,000
120	79080	REPLACE FIRE MICROWAVE NETWORK	150,000	-	150,000
120	79280	ZERO EMISSION VEHICLE CHARGING INFRASTRUCTURE	25,000	-	25,000
120	79320	SOUTH CORONA MALL ACQUISITION/IMPROVEMENTS	434,064	-	434,064
120	79740	SOUTH MALL SECURITY CAMERA	186,237	-	186,237
120	79790	CITY HALL INTERIOR PAINT	160,000	-	160,000
		MEASURE X FUND (120) TOTAL	**$8,726,173**	**-**	**$8,726,173**
LIBRARY FACILITIES FEE FUND (206)					
206	63900	LIBRARY MATERIALS	20,002	-	20,002
206	86910	CITYWIDE DEVELOPMENT IMPACT FEE REVIEW	2,832	-	2,832
		LIBRARY FACILITIES FEE FUND (206) TOTAL	**$22,834**	**-**	**$22,834**
FIRE WILD LAND MITIGATION FUND (207)					
207	62900	FIRE EQUIPMENT ACQUISITION	14,240	-	14,240
207	79530	RAPID EXTRICATION MODULE SUPPORT (REMS)	20,270	-	20,270
		FIRE WILD LAND MITIGATION FUND (207) TOTAL	**$34,510**	**-**	**$34,510**
TC POLICE FACILITIES FUND (208)					
208	68340	VEHICLE PROCUREMENT	15,379	-	15,379
208	86450	POLICE EQUIPMENT ACQUISITION	76,825	-	76,825
208	86910	CITYWIDE DEVELOPMENT IMPACT FEE REVIEW	2,832	-	2,832
		TC POLICE FACILITIES FUND (208) TOTAL	**$95,036**	**-**	**$95,036**
TC FIRE FACILITIES FUND (209)					
209	62900	FIRE EQUIPMENT ACQUISITION	9,863	-	9,863
209	79480	OPERATIONAL SUPPORT IN SOUTH CORONA AND SURROUNDING AREAS	9,618	-	9,618
209	79530	RAPID EXTRICATION MODULE SUPPORT (REMS)	2,885	-	2,885
209	86910	CITYWIDE DEVELOPMENT IMPACT FEE REVIEW	2,832	-	2,832
		TC FIRE FACILITIES FUND (209) TOTAL	**$25,198**	**-**	**$25,198**
STREET AND TRAFFIC SIGNALS FUND (211)					
211	69510	CITYWIDE MASTER PLAN STREET IMPROVEMENTS	1,587,748	-	1,587,748
211	70630	CITYWIDE TRAFFIC SIGNALS	1,976,721	-	1,976,721
211	76210	TRAFFIC SIGNAL ADA ENHANCEMENTS	5,441	100,000	105,441
211	76230	TRAFFIC MONITORING CCTV SYSTEM REPAIRS AND UPGRADES	193,452	-	193,452
211	86910	CITYWIDE DEVELOPMENT IMPACT FEE REVIEW	10,007	-	10,007
		STREET AND TRAFFIC SIGNALS FUND (211) TOTAL	**$3,773,369**	**$100,000**	**$3,873,369**
DRAINAGE FEE FUND (212)					
212	68860	CITYWIDE BENCHMARK UPDATE	105,060	-	105,060
212	86910	CITYWIDE DEVELOPMENT IMPACT FEE REVIEW	5,382	-	5,382
212	86920	REIMBURSEMENT AGREEMENT PAYMENTS - DRAINAGE	166,628	-	166,628
		DRAINAGE FEE FUND (212) TOTAL	**$277,070**	**-**	**$277,070**
POLICE FACILITIES FUND (213)					
213	86450	POLICE EQUIPMENT ACQUISITION	15,091	-	15,091
213	86910	CITYWIDE DEVELOPMENT IMPACT FEE REVIEW	2,832	-	2,832
		POLICE FACILITIES FUND (213) TOTAL	**$17,923**	**-**	**$17,923**

FUND	PROJECT NO.	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
FIRE FACILITIES FUND (214)					
214	62900	FIRE EQUIPMENT ACQUISITION	77,823	-	77,823
214	79530	RAPID EXTRICATION MODULE SUPPORT (REMS)	6,302	-	6,302
214	86910	CITYWIDE DEVELOPMENT IMPACT FEE REVIEW	2,832	-	2,832
		FIRE FACILITIES FUND (214) TOTAL	**$86,957**	-	**$86,957**
PUBLIC MEETING FACILITIES FUND (215)					
215	86910	CITYWIDE DEVELOPMENT IMPACT FEE REVIEW	2,832	-	2,832
		PUBLIC MEETING FACILITIES FUND (215) TOTAL	**$2,832**	-	**$2,832**
AQUATICS CENTER FUND (216)					
216	86910	CITYWIDE DEVELOPMENT IMPACT FEE REVIEW	1,082	-	1,082
		AQUATICS CENTER FUND (216) TOTAL	**$1,082**	-	**$1,082**
GAS TAX (2105-2106-PROP 42) FUND (222)					
222	69220	PAVEMENT MAINTENANCE AND RESURFACING	23,487	500,000	523,487
222	70730	SIDEWALK, CURB AND GUTTER REPAIR/REPLACEMENT/MAINTENANCE	279,452	900,000	1,179,452
222	70940	MISCELLANEOUS REPAIR AND REPLACEMENT OF TRAFFIC SIGNALS	21,832	300,000	321,832
222	71830	TRAFFIC SIGNALS LIGHTING UPGRADE	210,049	50,000	260,049
222	72160	CITYWIDE TRAFFIC SIGNS	182,614	60,000	242,614
222	72220	CHANGEABLE TRAFFIC MESSAGE SIGN REPLACEMENT	20,000	-	20,000
222	72920	STRIPING REHABILITATION	135,563	-	135,563
222	77160	LOCAL ROAD SAFETY PLAN	5,019	-	5,019
222	77420	TRAFFIC SIGNAL BATTERY BACKUP SYSTEM REPLACEMENTS	63,819	100,000	163,819
222	77960	STREET LIGHT INSTALLATION	21,179	115,000	136,179
		GAS TAX (2105-2106-PROP 42) FUND (222) TOTAL	**$963,014**	**$2,025,000**	**$2,988,014**
MEASURE A FUND (227)					
227	69220	PAVEMENT MAINTENANCE AND RESURFACING	119,095	-	119,095
227	70690	PAVEMENT MANAGEMENT STUDY	167,699	-	167,699
227	70730	SIDEWALK, CURB AND GUTTER REPAIR/REPLACEMENT/MAINTENANCE	166,058	-	166,058
227	70940	MISCELLANEOUS REPAIR AND REPLACEMENT OF TRAFFIC SIGNALS	96,573	-	96,573
227	71830	TRAFFIC SIGNALS LIGHTING UPGRADE	252,186	-	252,186
227	72220	CHANGEABLE TRAFFIC MESSAGE SIGN REPLACEMENT	4,331	-	4,331
227	72920	STRIPING REHABILITATION	633,694	200,000	833,694
227	78170	BICYCLE MASTER PLAN UPDATE	116,008	-	116,008
		MEASURE A FUND (227) TOTAL	**$1,555,644**	**$200,000**	**$1,755,644**
PUBLIC WORKS CAPITAL GRANTS FUND (243)					
243	77160	LOCAL ROAD SAFETY PLAN	42,962	-	42,962
243	78170	BICYCLE MASTER PLAN UPDATE	229,837	-	229,837
		PUBLIC WORKS CAPITAL GRANTS FUND (243) TOTAL	**$272,799**	-	**$272,799**
RESIDENTIAL REFUSE/RECYCLING FUND (260)					
260	68340	VEHICLE PROCUREMENT	10,875	-	10,875
260	77240	SB1383 LOCAL ASSISTANCE GRANT	189,147	-	189,147
		RESIDENTIAL REFUSE/RECYCLING FUND (260) TOTAL	**$200,022**	-	**$200,022**
AIRPORT FUND (275)					
275	79750	AIRPORT STRIPING & PAVEMENT REHABILITATON	195,343	-	195,343
		AIRPORT FUND (275) TOTAL	**$195,343**	-	**$195,343**
DWELLING DEVELOPMENT TAX FUND (289)					
289	75025	CITY OF CORONA: HOMELESS SHELTER REHABILITATION PHASE II	7,330	-	7,330
		DWELLING DEVELOPMENT TAX FUND (289) TOTAL	**$7,330**	-	**$7,330**
LOW MODERATE INCOME HOUSING ASSET FUND (291)					
291	AUTO - 1342	SECOND STREET - PSH AFFORDABLE HOUSING DEVELOPMENT	-	681,508	681,508
		LOW MODERATE INCOME HOUSING ASSET FUND (291) TOTAL	-	**$681,508**	**$681,508**
RDA SUCCESSOR AGENCY FUND (417)					
417	65810	SKYPARK OPA	251,882	260,000	511,882
417	68630	CORONA NORTH MAIN DEVELOPMENT OWNER PARTICIPATION AGREEMENT	228,241	575,000	803,241
		RDA SUCCESSOR AGENCY FUND (417) TOTAL	**$480,123**	**$835,000**	**$1,315,123**
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND (431)					
431	67133	RESIDENTIAL REHABILITATION PROGRAM	63,984	68,658	132,642
431	76496	COURT-APPOINTED SP ADV PRGM	16,253	-	16,253
431	79726	STARTING OVER: EMP READINESS	23,515	-	23,515
431	AUTO - 1333	FAIR HOUSING COUNCIL OF RIV. COUNTY - FAIR HOUSING PROGRAM	-	34,595	34,595
431	AUTO - 1335	BIG BROTHERS BIG SISTERS	-	32,048	32,048
431	AUTO - 1337	STARTING OVER	-	32,048	32,048
431	AUTO - 1338	INSPIRE LIFE SKILLS	-	32,048	32,048
431	AUTO - 1339	VOICES FOR CHILDREN	-	32,048	32,048
431	AUTO - 1340	CITY OF CORONA: CODE COMPLIANCE	-	100,000	100,000
431	AUTO - 1341	CDBG PUBLIC WORKS ADA COMPLIANCE PROJECT	-	605,426	605,426
		COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND (431) TOTAL	**$103,752**	**$936,871**	**$1,040,623**

FUND	PROJECT NO.	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
HOME INVESTMENT PARTNERSHIP PROGRAM FUND (432)					
432	67133	RESIDENTIAL REHABILITATION PROGRAM	930,454	-	930,454
432	71699	COMMUNITY HOUSING DEVELOPMENT ORGANIZATION (CHDO)	356,104	61,396	417,500
432	75030	TENANT-BASED RENTAL ASSISTANCE	412	306,979	307,391
432	75040	AFFORDABLE / PERMANENT SUPPORTIVE HOUSING DEVELOPMENT	200,000	-	200,000
432	77720	SECOND STREET AFFORDABLE HOUSING	1,531,592	-	1,531,592
432	77730	HOME ARP ADMINISTRATION AND PLANNING	250,756	-	250,756
		HOME INVESTMENT PARTNERSHIP PROGRAM FUND (432) TOTAL	**$3,269,318**	**$368,375**	**$3,637,693**
SEWER CAPACITY FUND (440)					
440	76330	WATER AND SEWER CAPACITY FEE STUDY	50,000	-	50,000
		SEWER CAPACITY FUND (440) TOTAL	**$50,000**	**-**	**$50,000**
LMD 84-1 LIGHTING FUND (446)					
446	70940	MISCELLANEOUS REPAIR AND REPLACEMENT OF TRAFFIC SIGNALS	57,991	24,310	82,301
		LMD 84-1 LIGHTING FUND (446) TOTAL	**$57,991**	**$24,310**	**$82,301**
LMD 84-2 ZONE 10 FUND (460)					
460	79560	LMD 84-2 ZONE 10 FIELD MODIFICATION PLAN	125,000	-	125,000
		LMD 84-2 ZONE 10 FUND (460) TOTAL	**$125,000**	**-**	**$125,000**
WATER CAPACITY FUND (507)					
507	76330	WATER AND SEWER CAPACITY FEE STUDY	49,855	-	49,855
		WATER CAPACITY FUND (507) TOTAL	**$49,855**	**-**	**$49,855**
RECLAIMED WATER SYSTEM FUND (567)					
567	68340	VEHICLE PROCUREMENT	20,360	545	20,905
567	69820	SCADA PANEL REPLACEMENT	18,813	100,000	118,813
567	71870	CITYWIDE METER REPLACEMENT	-	15,000	15,000
567	72310	DEVELOPMENT METERS	9,497	-	9,497
567	72750	BUSINESS PROCESS MAPPING	4,496	-	4,496
567	73040	BOOSTER STATION REHABILITATION AT VARIOUS LOCATIONS	2,699	-	2,699
567	73900	RECLAIMED WATERLINE INFRASTRUCTURE	117,320	62,547	179,867
567	76000	FLOW METER UPGRADE AT VARIOUS LOCATIONS	75,575	-	75,575
567	76280	ARC FLASH STUDY	1,108	-	1,108
567	77470	UTILITIES DEPARTMENT CONFERENCE ROOM UPGRADES	199	750	949
567	77490	WATER RECLAMATION FACILITY 1 RECLAIMED HYDRO TANK AIRLINE REPLACEMENT	24,662	-	24,662
567	78440	WRCRWA NORTH PIPELINE CAPACITY PURCHASE	2,197,518	-	2,197,518
567	79410	INJECTION WELL STUDY	60,000	-	60,000
567	AUTO - 1020	RECLAIMED WATER MASTER PLAN	-	500,000	500,000
		RECLAIMED WATER SYSTEM FUND (567) TOTAL	**$2,532,247**	**$678,842**	**$3,211,089**
WATER UTILITY FUND (570)					
570	65310	EMERGENCY GENERATORS AT VARIOUS LOCATIONS	496,100	1,100,000	1,596,100
570	68340	VEHICLE PROCUREMENT	945,526	36,539	982,065
570	68680	WELL REHABILITATION AT VARIOUS LOCATIONS	750,837	883,265	1,634,102
570	69820	SCADA PANEL REPLACEMENT	111,776	225,233	337,009
570	69980	RESIDENTIAL TURF REMOVAL REBATE PROJECT	84,768	-	84,768
570	71870	CITYWIDE METER REPLACEMENT	230	100,000	100,230
570	71930	WATERLINE INFRASTRUCTURE	655,814	1,943,233	2,599,047
570	72310	DEVELOPMENT METERS	-	89,000	89,000
570	72750	BUSINESS PROCESS MAPPING	97,287	-	97,287
570	73040	BOOSTER STATION REHABILITATION AT VARIOUS LOCATIONS	582,690	-	582,690
570	73290	TEMESCAL CANYON ROAD WIDENING PROJECT, TEMESCAL VALLEY, UTILITIES RELOCATION	1,100,177	-	1,100,177
570	73930	SUSTAINABLE GROUNDWATER PLAN GRANT	200,000	-	200,000
570	75060	DESALTER MEMBRANE REPLACEMENTS	1,856	178,385	180,241
570	76000	FLOW METER UPGRADE AT VARIOUS LOCATIONS	156,734	-	156,734
570	76280	ARC FLASH STUDY	1,392	-	1,392
570	76290	PUBLIC SAFETY POWER SHUTOFF SOP MODIFICATIONS	156,000	-	156,000
570	76300	PAINT/COAT ABOVE GROUND WATER STORAGE TANKS	120,000	1,000,000	1,120,000
570	76310	WATER TANK MIXER INSTALLATIONS	404,130	-	404,130
570	76350	CHEMICAL TANK REPLACEMENTS	134	-	134
570	77070	POTABLE WATER MP UPD PGRM EIR	264,506	-	264,506
570	77470	UTILITIES DEPARTMENT CONFERENCE ROOM UPGRADES	2,198	37,500	39,698
570	77510	CRESTA VERDE DROP VALVE	11,873	-	11,873
570	77520	CATHODIC PROTECTION SYSTEM PLAN FOR FACILITIES AND PIPELINE INFRASTRUCTURE	147,103	500,000	647,103
570	77800	GRANULAR ACTIVATED CARBON TREATMENT PLANT MEDIA REPLACEMENT	526,060	365,750	891,810
570	77980	LESTER WATER TREATMENT PLANT BACKWASH TANK REHABILITATION	74,106	-	74,106
570	78190	SDO WTP FLOCCULATION BASIN BAFFLES AND MOUNTS REHABILITATION	236,628	-	236,628
570	78200	LESTER WATER TREATMENT PLANT GRAVITY THICKENER PAINT	53,858	-	53,858
570	78220	WELLS FLOOR EPOXY/PAINT	50,000	50,000	100,000
570	78230	LESTER WTP CHEMICAL SKID BOARD REPLACEMENT	13,491	-	13,491

FUND	PROJECT NO.	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
570	78250	BORDER POTABLE BOOSTER MCC DESIGN	25,920	-	25,920
570	79350	COLDWATER CANYON RECHARGE STUDY	250,000	-	250,000
570	79370	TEMESCAL DESALTER CLEAN-IN-PLACE (CIP) SYSTEM OPTIMIZATION	104,186	-	104,186
570	79380	SIERRA DEL ORO TREATMENT PLANT MCC 1 AND 2 DESIGN	61,731	-	61,731
570	79390	LEAD OR COPPER SERVICE LINE AUDIT	1,323,071	-	1,323,071
570	79420	SDO TREATMENT PLANT SURGE BASIN REHABILITATION	50,365	-	50,365
570	79440	DRIVEWAY EXPANSION AT CRESTA VERDE BOOSTER STATION	18,445	-	18,445
570	79450	LESTER CHEMICAL VFD UPGRADES (20 DRIVES)	49,168	-	49,168
570	79470	POTABLE REUSE FEASIBILITY STUDY	750,000	-	750,000
570	79800	URBAN WATER MANAGEMENT PLAN UPDATE	75,000	-	75,000
570	AUTO - 1319	DESALTER PROCESS AND TRAINING ROOM ROOF COATING REPLACEMENT	-	100,000	100,000
570	AUTO - 1321	DESALTER PROCESS AREA LED LIGHTING STUDY AND INSTALL	-	20,000	20,000
570	AUTO - 1322	DESALTER, SIERRA DEL ORO AND LESTER GATE OPERATORS UPGRADE	-	50,000	50,000
570	AUTO - 1324	FLOLOC SEISMIC CONTROLLERS REPLACEMENT AT VARIOUS LOCATIONS	-	100,000	100,000
570	AUTO - 1325	SIERRA DEL ORO WATER TREATMENT PLANT OPERATION BUILDING SLOPE STABILIZATION AND CONCRETE REPAIR	-	150,000	150,000
		WATER UTILITY FUND (570) TOTAL	**$9,953,160**	**$6,928,905**	**$16,882,065**
WATER UTILITY GRANT/AGRMT FUND (571)					
571	76620	COVID-19 ARREARAGES FUNDING	1,234,280	-	1,234,280
		WATER UTILITY GRANT/AGRMT FUND (571) TOTAL	**$1,234,280**	**-**	**$1,234,280**
SEWER UTILITY FUND (572)					
572	65310	EMERGENCY GENERATORS AT VARIOUS LOCATIONS	137,235	-	137,235
572	68340	VEHICLE PROCUREMENT	822,032	14,899	836,931
572	69820	SCADA PANEL REPLACEMENT	230,340	100,000	330,340
572	71950	SEWER LINE INFRASTRUCTURE	1,490,441	2,439,770	3,930,211
572	72750	BUSINESS PROCESS MAPPING	56,676	-	56,676
572	76000	FLOW METER UPGRADE AT VARIOUS LOCATIONS	179,903	-	179,903
572	76280	ARC FLASH STUDY	721	-	721
572	76350	CHEMICAL TANK REPLACEMENTS	53,623	-	53,623
572	77470	UTILITIES DEPARTMENT CONFERENCE ROOM UPGRADES	11,454	33,750	45,204
572	77580	WATER RECLAMATION FACILITY #1 B RAS ISOLATION AND CHECK VALVE REPLACEMENT	23,591	-	23,591
572	77630	SEWER MASTER PLAN UPDATE PROGRAM EIR	99,071	-	99,071
572	77640	WATER RECLAMATION FACILITY NO. 1 LEASE	5,431,180	2,000,000	7,431,180
572	77641	WRF1 LEASE ADMIN	625,270	-	625,270
572	77820	WATER RECLAMATION FACILITY NO. 1 CHEMICAL INJECTION FLASH MIXER AND STATIC MIXER INSTALLATION	1,509,550	-	1,509,550
572	77920	RECONDITIONING OF SEWER DRYING BEDS AT WRF1	682,832	-	682,832
572	77930	HIGH MAINTENANCE SEWER PIPING REHABILITATION AT VARIOUS LOCATIONS	491,301	1,000,000	1,491,301
572	78450	WATER RECLAMATION FACILITY 1 GENERATORS & AUTOMATIC TRANSFER SWITCH GEAR EVALUATION	29,689	-	29,689
572	78460	SEWER INFLOW AND INFILTRATION STUDY	154,038	-	154,038
572	78470	WRF1 DIGESTER MIXING PUMPS 2 AND 3 REPLACEMENTS	91,352	-	91,352
572	79500	WATER RECLAMATION FACILITY NO. 1 RETURN ACTIVATED SLUDGE LINE REPLACEMENT	107,339	-	107,339
572	79520	WATER RECLAMATION FACILITY NO. 1 GENERATOR AND AUTOMATIC TRANSFER SWITCH IMPROVEMENTS	237,429	-	237,429
572	AUTO - 1326	LINCOLN GATE DIVERSION DESIGN AND INSTALL WITH BYPASS	-	100,000	100,000
572	AUTO - 1328	WATER RECLAMATION FACILITY 1A/1B POLYMER CENTRALIZATION	-	100,000	100,000
		SEWER UTILITY FUND (572) TOTAL	**$12,465,067**	**$5,788,419**	**$18,253,486**
SEWER GRANT/AGREEMENT FUND (573)					
573	76620	COVID-19 ARREARAGES FUNDING	521,082	-	521,082
		SEWER GRANT/AGREEMENT FUND (573) TOTAL	**$521,082**	**-**	**$521,082**
DIRECT ACCESS ELECTRIC UTILITY FUND (576)					
576	68340	VEHICLE PROCUREMENT	-	218	218
576	72750	BUSINESS PROCESS MAPPING	4,268	-	4,268
576	77470	UTILITIES DEPARTMENT CONFERENCE ROOM UPGRADES	428	1,500	1,928
		DIRECT ACCESS ELECTRIC UTILITY FUND (576) TOTAL	**$4,696**	**$1,718**	**$6,414**
TRANSIT SERVICES FUND (577)					
577	76530	COA - INTELLIGENT TRANSPORTATION SYSTEM FOR TRANSIT	1,521,740	-	1,521,740
577	76550	COA - DIGITAL LAND MOBILE RADIO	135,000	-	135,000
577	76560	COA - ADA ACCESSIBLE VAN	96,237	-	96,237
577	76580	COA - REPLACEMENT OF BUSES	3,343,105	-	3,343,105
577	78490	COA IMPLEMENTATION	116,639	-	116,639
		TRANSIT SERVICES FUND (577) TOTAL	**$5,212,721**	**-**	**$5,212,721**
GREENFIELD ELECTRIC UTILITY FUND (578)					
578	65750	PAD MOUNTED ENCLOSURE (PME) SWITCHES UPGRADE	274,839	-	274,839
578	68340	VEHICLE PROCUREMENT	50,015	2,174	52,189

FUND	PROJECT NO.	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
578	69960	PLUG IN VEHICLE (PEV) READINESS PLAN	74,850	-	74,850
578	71870	CITYWIDE METER REPLACEMENT	218,115	26,000	244,115
578	72310	DEVELOPMENT METERS	36,495	-	36,495
578	72750	BUSINESS PROCESS MAPPING	14,577	-	14,577
578	76280	ARC FLASH STUDY	37,220	-	37,220
578	76320	TRANSFORMER LIFECYCLE REPLACEMENTS AT VARIOUS LOCATIONS	411,680	100,000	511,680
578	77470	UTILITIES DEPARTMENT CONFERENCE ROOM UPGRADES	369	1,500	1,869
578	77690	CAPACITOR BANK UPGRADE	33,350	-	33,350
578	79460	WHOLESALE DISTRIBUTION ACCESS TARIFF BATTERY ENERGY STORAGE SYSTEM STUDY FOR PEAK DEMAND	315,000	-	315,000
		GREENFIELD ELECTRIC UTILITY FUND (578) TOTAL	**$1,466,510**	**$129,674**	$1,596,184
ELECTRIC UTILITY GRANT/AGRMT FUND (579)					
579	76620	COVID-19 ARREARAGES FUNDING	4,653	-	4,653
		ELECTRIC UTILITY GRANT/AGRMT FUND (579) TOTAL	**$4,653**	-	$4,653
INFORMATION TECHNOLOGY FUND (681)					
681	72750	BUSINESS PROCESS MAPPING	25,015	-	25,015
681	74050	ENTERPRISE POWER BACKUP AND STORAGE	974	-	974
681	76040	PENETRATION TESTING	330,914	-	330,914
681	79060	MICROWAVE LINK FROM POLICE TO FIRE HEADQUARTERS	10,601	-	10,601
681	79080	REPLACE FIRE MICROWAVE NETWORK	450,000	-	450,000
681	79090	MICROWAVE LINK FROM CITY HALL TO WRF1	40,000	-	40,000
		INFORMATION TECHNOLOGY FUND (681) TOTAL	**$857,504**	-	$857,504
FLEET REPLACEMENT FUND (684)					
684	68340	VEHICLE PROCUREMENT	3,650,293	1,373,040	5,023,333
		FLEET REPLACEMENT FUND (684) TOTAL	**$3,650,293**	**$1,373,040**	$5,023,333
		GRAND TOTAL	$64,714,744	$20,360,235	$85,074,979

The estimated carryover funding as listed is an estimate of the continuing appropriations at the time of printing the adopted document. When fund balance analyses are completed by the Finance Department after the close of the prior year-end, continuing appropriation will be finalized and authorized. ALthough not listed above, continuing appropriattions may include amounts needed for grants that extend over more than one fiscal year.



Capital Improvement Plan

CAPITAL IMPROVEMENT PLAN OVERVIEW

Ten-Year Capital Improvement Plan (CIP)

The Capital Improvement Plan (CIP) identifies capital projects, the necessary public financing required, grant and other funding opportunities, as well as the on-going impact to the operating budgets. The identification of capital projects to be funded is based on multiple factors including feasibility, community enrichment, asset age, historical preservation, safety, and preventative maintenance. Capital Improvement Projects, whether funded or not, utilize a 10-year time horizon and are developed using a prioritized implementation plan. This task is one of the key strategies identified in the City's Strategic Plan under Goal 3: Sound Infrastructure.

A CIP is defined as a: *"Long-term investment of funds to improve, repair, replace, or construct an asset, facility, or public infrastructure."* Additionally, the following criteria must be met in order for a project to be included in the CIP.

- **Budget Threshold:** $50,000
- **Asset Lifespan:** 5+ Years
- **Construction Projects:** Included
- **Purchase of Major Equipment/Assets:** Included
  - If purchase and installation of parts extends the lifespan of a system.
- **Development of Studies/Plans:** Not Included
- **Routine Maintenance:** Included
  - If major maintenance or rehab projects extend the lifespan of an asset

Prioritization scoring guidelines were developed for each project to be scored on a 100-point scale based on the primary functions the project serves. Projects that score 70 points and above are considered Tier I projects to be implemented in years 1-3 of the CIP; projects scoring 35-69 are Tier II projects to be implemented in years 4-6 of the CIP; and projects scoring 0-34 are Tier II projects to be implemented in years 7-10 of the CIP.

The CIP program provides clarity and structure to ensure the City is investing wisely in capital projects and its public infrastructure is well-maintained for current and future generations.

Projects are classified into the following categories:

Facilities, Parks & Open Space	**Streets, Traffic & Storm Drains**
Technology & Communications	**Utilities**

Funding by Program

The Capital Improvement Plan (CIP) is a comprehensive list of numerous projects across the organization. Specifically, the Fiscal Year 2027 budget recommends a total investment of $58.9 million across four (4) categories. Facilities, Parks & Open Space; Streets, Traffic & Storm Drains; Technology & Communications; and Utilities. The largest dollar category is Utilities, which includes projects such as the PFAS and 1, 2, 3-TCP Remediation, Water Reclamation Facility #1 Primary and Blower Room MCC Replacement, Citywide Potable Waterline Replacement, Glen Ivy Water Treatment Plant, and Sierra Del Oro Lift Station and Pipelines. The second-largest dollar category is Streets, Traffic & Storm Drains, driven primarily by the Annual Pavement Restoration Project (Zone 2) project.

New CIP funding for Fiscal Year 2027 totals $58,923,421 in the categories shown in the following table.

	FY 2027 - 2036 CAPITAL IMPROVEMENT PLAN							
PROJECT CATEGORY	ESTIMATED CARRYOVER FUNDING	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032 - FY 2036	TOTAL FUNDING
Facilities, Parks & Open Space	46,372,979	4,653,336	20,539,937	5,623,050	942,000	5,248,000	18,528,000	101,907,302
Streets, Traffic & Storm Drains	101,420,521	13,647,711	17,182,599	17,963,704	18,296,653	18,440,215	26,082,000	213,033,403
Technology & Communications	3,646,288	300,000	560,000	360,000	360,000	-	-	5,226,288
Utilities	61,137,196	40,322,374	82,127,709	10,500,000	10,000,000	8,250,000	104,727,053	317,064,332
TOTAL	**$212,576,984**	**$58,923,421**	**$120,410,245**	**$34,446,754**	**$29,598,653**	**$31,938,215**	**$149,337,053**	**$637,231,325**

Funding by Funding Source

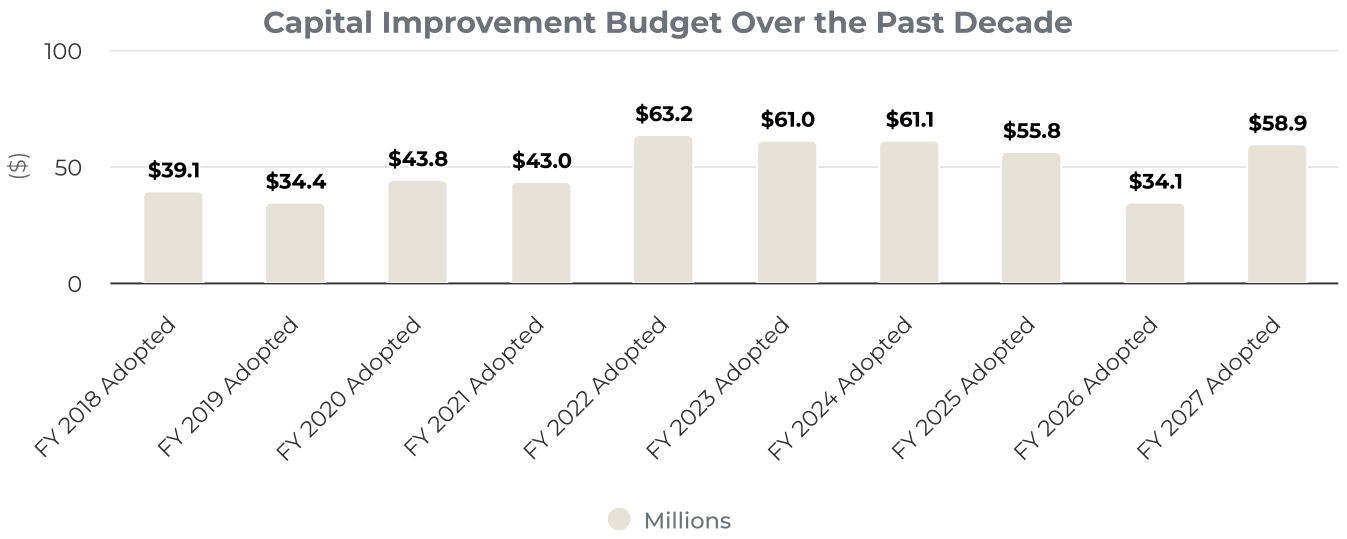
The City utilizes multiple funding sources for its CIP program, including those that are legislatively set aside and committed to specific capital improvement projects, as well as other sources such as the General Fund and utility rates. The following is a summary of funding (in millions) for Fiscal Year 2027 and beyond.

	FY 2027 - 2036 CAPITAL IMPROVEMENT PLAN							
FUND TYPE / FUND NAME	ESTIMATED CARRYOVER FUNDING	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032 - FY 2036	TOTAL FUNDING
GENERAL FUND								
110 - GENERAL FUND	6,984,448	2,336,495	14,546,052	4,096,050	-	1,000,000	-	28,963,045
120 - MEASURE X FUND	25,412,236	290,000	7,753,885	4,387,000	3,802,000	6,748,000	28,478,000	76,871,121
GENERAL FUND TOTAL	**32,396,684**	**2,626,495**	**22,299,937**	**8,483,050**	**3,802,000**	**7,748,000**	**28,478,000**	**105,834,166**
SPECIAL REVENUE FUND								
211 - STREET AND TRAFFIC SIGNALS FUND	8,948,052	800,000	-	300,000	-	-	-	10,048,052
212 - DRAINAGE FEE FUND	485,039	-	-	-	-	-	-	485,039
216 - AQUATICS CENTER FUND	84,480	-	-	-	-	-	-	84,480
217 - PARKS AND OPEN SPACE FUND	643,974	-	-	-	-	-	-	643,974
218 - CORONA MALL BUSINESS IMPROVEMENT DISTRICT FUND	211,973	-	-	-	-	-	-	211,973
221 - RMRA FUND	7,140,558	5,515,711	4,675,599	4,904,704	5,164,653	5,433,215	-	32,834,440
222 - GAS TAX (2105-2106-PROP 42) FUND	1,614,651	-	-	-	-	-	-	1,614,651
224 - RIDESHARE -TRIP REDUCTION FUND	14,442	-	-	-	-	-	-	14,442
227 - MEASURE A FUND	14,566,172	7,332,000	6,007,000	6,127,000	6,250,000	6,375,000	-	46,657,172
228 - PUBLIC, EDUC, GOVT (PEG) FUND	83,430	300,000	-	-	-	-	-	383,430
249 - CFD 2001-1 LANDSCAPE FUND	-	1,176,841	-	-	-	-	-	1,176,841
261 - SOUTH CORONA MAJOR THOROUGHFARES FUND	29,089	-	-	-	-	-	-	29,089
274 - SOUTH CORONA LANDSCAPING FUND	1,200,726	-	-	-	-	-	-	1,200,726
289 - DWELLING DEVELOPMENT TAX FUND	305,603	-	-	-	-	-	-	305,603
413 - AMERICAN RESCUE PLAN FUND	4,028,326	-	-	-	-	-	-	4,028,326
460 - LMD 84-2 ZONE 10 FUND	275,333	600,000	-	-	-	-	-	875,333
470 - LMD 84-2 ZONE 20 FUND	708,877	-	-	-	-	-	-	708,877
SPECIAL REVENUE FUND TOTAL	**40,340,725**	**15,724,552**	**10,682,599**	**11,331,704**	**11,414,653**	**11,808,215**	**-**	**101,302,448**
CAPITAL PROJECT FUND								
243 - PUBLIC WORKS CAPITAL GRANTS FUND	50,238,571	-	-	-	-	-	-	50,238,571
245 - COUNTY SERVICE AREA 152 (NPDES) FUND	83,785	-	-	132,000	132,000	132,000	132,000	611,785
431 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND	188,974	-	-	-	-	-	-	188,974
479 - TUMF - WRCOG FUND	9,608,204	-	-	-	-	-	-	9,608,204
480 - REIMBURSEMENT GRANTS FUND	2,568,437	-	-	-	-	-	-	2,568,437
CAPITAL PROJECT FUND TOTAL	**62,687,971**	**-**	**-**	**132,000**	**132,000**	**132,000**	**132,000**	**63,215,971**
ENTERPRISE FUND								
275 - AIRPORT FUND	202,000	250,000	-	-	-	-	-	452,000
440 - SEWER CAPACITY FUND	3,160,259	-	-	-	-	-	-	3,160,259
507 - WATER CAPACITY FUND	2,282,148	-	14,500,000	-	-	-	2,995,000	19,777,148
512 - 2025 WATER REVENUE BONDS	4,149,351	6,998,000	-	-	-	-	-	11,147,351
513 - 2025 WASTEWATER REVENUE BONDS	-	10,924,374	-	-	-	-	-	10,924,374
567 - RECLAIMED WATER SYSTEM FUND	3,337,495	-	-	-	-	-	-	3,337,495
570 - WATER UTILITY FUND	8,784,156	20,015,000	18,020,209	6,750,000	10,000,000	8,250,000	75,587,592	147,406,957
571 - WATER UTILITY GRANT/AGRMT FUND	10,651,694	-	-	-	-	-	-	10,651,694
572 - SEWER UTILITY FUND	27,275,595	2,385,000	607,500	3,000,000	-	-	25,364,461	58,632,556
573 - SEWER GRANT/AGREEMENT FUND	24,348	-	49,000,000	-	-	-	-	49,024,348
576 - DIRECT ACCESS ELECTRIC UTILITY FUND	8,324	-	-	-	-	-	-	8,324
577 - TRANSIT SERVICES FUND	13,953,110	-	-	-	-	-	-	13,953,110
578 - GREENFIELD ELECTRIC UTILITY FUND	1,354,870	-	-	750,000	-	-	780,000	2,884,870
ENTERPRISE FUND TOTAL	**75,183,350**	**40,572,374**	**82,127,709**	**10,500,000**	**10,000,000**	**8,250,000**	**104,727,053**	**331,360,486**

	FY 2027 - 2036 CAPITAL IMPROVEMENT PLAN							
FUND TYPE / FUND NAME	ESTIMATED CARRYOVER FUNDING	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032 - FY 2036	TOTAL FUNDING
INTERNAL SERVICE FUND								
681 - INFORMATION TECHNOLOGY FUND	1,494,431	-	200,000	-	-	-	-	1,694,431
682 - FLEET OPERATIONS FUND	473,823	-	1,100,000	-	-	-	-	1,573,823
INTERNAL SERVICE FUND TOTAL	**1,968,254**	**-**	**1,300,000**	**-**	**-**	**-**	**-**	**3,268,254**
UNFUNDED								
999 - UNFUNDED PROJECTS	-	-	4,000,000	4,000,000	4,250,000	4,000,000	16,000,000	32,250,000
UNFUNDED TOTAL	**-**	**-**	**4,000,000**	**4,000,000**	**4,250,000**	**4,000,000**	**16,000,000**	**32,250,000**
GRAND TOTAL	**$ 212,576,984**	**$ 58,923,421**	**$ 120,410,245**	**$ 34,446,754**	**$ 29,598,653**	**$ 31,938,215**	**$ 149,337,053**	**$ 637,231,325**

Ten-Year History

The chart below provides a snapshot of the City's Capital Improvement Budget over a ten-year period.



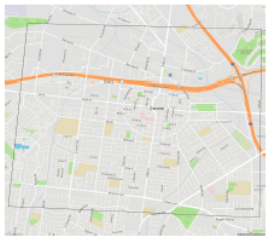


Mckinley Street Grade Separation Project

Significant Capital Improvements

The following project summaries describe a few of the significant capital improvement projects for Fiscal Year 2027.

ANNUAL PAVEMENT RESTORATION PROJECT (ZONE 2)





PROJECT NUMBER ST-2027-03
PRIOITY LEVEL Tier I
LOCATION Zone 2
ADMINISTERING DEPARTMENT PUBLIC WORKS
PROJECT EXPERT Fredy Castillo
FUNDING STATUS New
CATEGORY Streets, Traffic & Storm Drains
DESCRIPTION/JUSTIFICATION

Pavement rehabilitation for local and major streets in accordance with the current Pavement Management Study. Rehabilitation may include reconstruction paving, crack sealing, slurry, etc.

CURRENT STATUS

Project is in preconstruction.

OPERATING BUDGET IMPACT

For ongoing maintenance and repair, improving the condition of the pavement will reduce the need for street repairs.

PROJECT FUNDING OVERVIEW

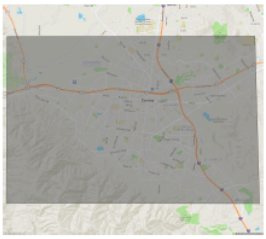
PRIOR EXPENDITURES*	ESTIMATED CARRY OVER	TEN-YEAR PLAN	TOTAL PROJECT COST
-	-	12,847,711	12,847,711

FY 2027 - 2036 CAPITAL IMPROVEMENT PLAN

FUNDING SOURCE	Est. Carryover	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	TOTAL
221 - RMRA FUND	-	5,515,711	-	-	-	-	-	-	-	-	-	5,515,711
227 - MEASURE A FUND	-	7,332,000	-	-	-	-	-	-	-	-	-	7,332,000
TOTAL	**-**	**12,847,711**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**12,847,711**

**Prior Expenditures up to 10 years.*

CITYWIDE POTABLE WATERLINE REPLACEMENT





PROJECT NUMBER UT-2025-04
PRIOITY LEVEL Tier II
LOCATION To Be Determined
ADMINISTERING DEPARTMENT UTILITIES
PROJECT EXPERT Tom Moody
FUNDING STATUS Carryover/New/Future
CATEGORY Utilities

DESCRIPTION/JUSTIFICATION

Each year, a certain level of waterline replacement is necessary to replace all asbestos cement pipes in the City. This project is considered emergency type projects and do not follow the usual project prioritization process. Waterlines that experience frequent leaks are given top priority ensuring that the most critical issues are addressed promptly. By completing the waterline infrastructure repairs, this ensures that the system is performing.

CURRENT STATUS

Project is ongoing.

OPERATING BUDGET IMPACT

No operating budget impact identified at this time - This is a rehabilitation of an existing line. This project will receive the same type of maintenance.

PROJECT FUNDING OVERVIEW

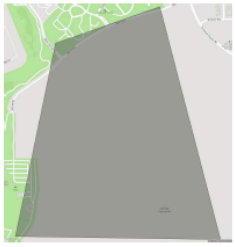
PRIOR EXPENDITURES*	ESTIMATED CARRY OVER	TEN-YEAR PLAN	TOTAL PROJECT COST
-	2,025,000	86,250,000	88,275,000

FY 2027 - 2036 CAPITAL IMPROVEMENT PLAN

FUNDING SOURCE	Est. Carryover	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	TOTAL
570 - WATER UTILITY	2,025,000	5,250,000	6,000,000	6,750,000	7,500,000	8,250,000	9,000,000	9,750,000	10,500,000	11,250,000	12,000,000	88,275,000
TOTAL	**2,025,000**	**5,250,000**	**6,000,000**	**6,750,000**	**7,500,000**	**8,250,000**	**9,000,000**	**9,750,000**	**10,500,000**	**11,250,000**	**12,000,000**	**88,275,000**

**Prior Expenditures up to 10 years.*

GLEN IVY WATER TREATMENT PLANT





PROJECT NUMBER UT-2023-15

PRIOITY LEVEL Tier I

LOCATION Coldwater Basin Well

ADMINISTERING DEPARTMENT UTILITIES

PROJECT EXPERT Tom Moody

FUNDING STATUS Carryover/New/Future

CATEGORY Utilities

DESCRIPTION/JUSTIFICATION

New water treatment plant at Glen Ivy for the Coldwater Basin well. The Glen Ivy Wells are under the direct influence of surface water and require 3 log removal. The installation of this facility will provide the needed filtration and CT that must be achieved in order to utilize Well 3 and Well 21.

CURRENT STATUS

Project is ongoing.

OPERATING BUDGET IMPACT

This will increase ground water production for the utility, the increased use of groundwater production will lessen the amount of imported raw or treated water to meet system demand.

PROJECT FUNDING OVERVIEW

PRIOR EXPENDITURES*	ESTIMATED CARRY OVER	TEN-YEAR PLAN	TOTAL PROJECT COST
675,971	24,029	10,965,209	11,665,209

FY 2027 - 2036 CAPITAL IMPROVEMENT PLAN

FUNDING SOURCE	Est. Carryover	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	TOTAL
512 - 2025 WATER REVENUE BONDS	23,910	4,000,000	-	-	-	-	-	-	-	-	-	4,023,910
570 - WATER UTILITY	119	-	6,965,209	-	-	-	-	-	-	-	-	6,965,328
TOTAL	24,029	4,000,000	6,965,209	-	-	-	-	-	-	-	-	10,989,238

**Prior Expenditures up to 10 years.*

PFAS AND 1, 2, 3-TCP REMEDIATION





PROJECT NUMBER UT-2024-10

PRIOITY LEVEL Tier I

LOCATION Ion Exchange Treatment Plant, Wells 7a and 8a.

ADMINISTERING DEPARTMENT UTILITIES

PROJECT EXPERT Tom Moody

FUNDING STATUS Carryover/New

CATEGORY Utilities

DESCRIPTION/JUSTIFICATION

The addition of one GAC vessel at the Ion Exchange Treatment Plant, and modification of existing piping. This will also add dedicated lead and lag GAC vessels to both well 7a and 8a. This will allow more flow through the facilities while creating a true lead lag configuration and aid with media change outs, monitoring, and increasing groundwater production. This project will lower overall concentrations of PFAS and TCP.

CURRENT STATUS

In Design Phase.

OPERATING BUDGET IMPACT

The operating impact cost for the first year is estimated to cost $405,000; this cost consists of the removal and regeneration costs at the Ion Exchange Treatment Plant plus sampling costs. In future years, we anticipate adding an additional Operator III as well as additional maintenance at each facility. These operating impact costs will fluctuate from $376,000 to $986,000. In addition to this project, a project is being requested for the GAC Full Media Replacement, which is expected to occur every 5 years and is estimated at $412,000 in FY 2028 and $424,360 in FY 2030.

PROJECT FUNDING OVERVIEW

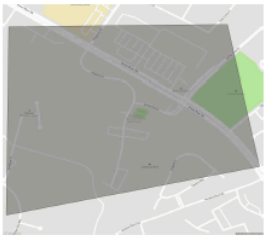
PRIOR EXPENDITURES*	ESTIMATED CARRY OVER	TEN-YEAR PLAN	TOTAL PROJECT COST
311,633	25,367	11,500,000	11,837,000

FY 2027 - 2036 CAPITAL IMPROVEMENT PLAN

FUNDING SOURCE	Est. Carryover	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	TOTAL
570 - WATER UTILITY	25,367	11,500,000	-	-	-	-	-	-	-	-	-	11,525,367
TOTAL	**25,367**	**11,500,000**	-	-	-	-	-	-	-	-	-	**11,525,367**

**Prior Expenditures up to 10 years.*

SIERRA DEL ORO LIFT STATION AND PIPELINES





PROJECT NUMBER UT-2015-01
PRIOITY LEVEL Tier II
LOCATION Sierra Del Oro Area
ADMINISTERING DEPARTMENT UTILITIES
PROJECT EXPERT Tom Moody
FUNDING STATUS Carryover/New
CATEGORY Utilities
DESCRIPTION/JUSTIFICATION

The construction of a 1.7 MGD ADWF Wet Well/Dry Well Sewer Lift Station with 2600 LF of 12" gravity sewer and 1500 LF of 12" DIP Force main. The Lift Station is needed to serve the Horse Ranch Development. This is related to a developer agreement and must move forward if developer moves forward.

CURRENT STATUS

Project is ongoing.

OPERATING BUDGET IMPACT

No operating budget impact identified at this time.

PROJECT FUNDING OVERVIEW			
PRIOR EXPENDITURES*	ESTIMATED CARRY OVER	TEN-YEAR PLAN	TOTAL PROJECT COST
966,724	12,595,287	3,216,374	16,778,385

FY 2027 - 2036 CAPITAL IMPROVEMENT PLAN

FUNDING SOURCE	Est. Carryover	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	TOTAL
440 - SEWER CAPACITY	2,968,400	-	-	-	-	-	-	-	-	-	-	2,968,400
513 - 2025 WASTEWATER REVENUE BONDS	-	3,216,374	-	-	-	-	-	-	-	-	-	3,216,374
572 - SEWER UTILITY	9,626,887	-	-	-	-	-	-	-	-	-	-	9,626,887
TOTAL	**12,595,287**	**3,216,374**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**15,811,661**

**Prior Expenditures up to 10 years.*

WRF1A BLOWER AND DIGESTER PIPING AND EQUIPMENT UPGRADE





PROJECT NUMBER UT-2023-08
PRIOITY LEVEL Tier II
LOCATION Water Reclamation Facility #1
ADMINISTERING DEPARTMENT UTILITIES
PROJECT EXPERT Tom Moody
FUNDING STATUS Carryover/New
CATEGORY Utilities

DESCRIPTION/JUSTIFICATION

The Primary Gallery MCC and the Blower Room MCC are past the estimated life, need to be replaced to City Standards. This project would design and replace both new Motor Control Centers needed. The current Motor Controls are old, parts are obsolete, and need to be updated. If the Blower Room MCC failed it would be a major impact on Airflow to the Aeration basins. If the MCC in the Primary Gallery failed it would be a major impact on the Primary Process.

CURRENT STATUS

Project is currently in the design phase.

OPERATING BUDGET IMPACT

Upgrading the MCCs will reduce the lability and increase reliability. MCCs require preventative and corrective maintenance as needed.

PROJECT FUNDING OVERVIEW

PRIOR EXPENDITURES*	ESTIMATED CARRY OVER	TEN-YEAR PLAN	TOTAL PROJECT COST
279,344	3,726,933	5,320,000	9,326,277

FY 2027 - 2036 CAPITAL IMPROVEMENT PLAN

FUNDING SOURCE	Est. Carryover	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	TOTAL
513 - 2025 WASTEWATER REVENUE BONDS	-	5,320,000	-	-	-	-	-	-	-	-	-	5,320,000
572 - SEWER UTILITY	3,726,933	-	-	-	-	-	-	-	-	-	-	3,726,933
TOTAL	**3,726,933**	**5,320,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9,046,933**

**Prior Expenditures up to 10 years.*

Schedule of Estimated Carryover Funding and New Funding, by Fund

FUND	PROJECT NO.	CATEGORY	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
GENERAL FUND (110)						
110	FC-2020-01	FC	CITYWIDE ADA IMPROVEMENTS AT PARKS	1,831,954	-	1,831,954
110	FC-2022-02	FC	LIBRARY HVAC PNEUMATIC CONTROLS	82,152	-	82,152
110	FC-2022-04	FC	CITY FIRE STATIONS CAPITAL IMPROVEMENTS	88,324	-	88,324
110	FC-2022-05	FC	LIBRARY FACILITIES CAPITAL IMPROVEMENTS	274,534	-	274,534
110	FC-2022-08	FC	HISTORIC CIVIC CENTER FACILITY CAPITAL IMPROVEMENTS	133,030	2,000,000	2,133,030
110	FC-2022-20	FC	FIRE STATION #2 REBUILD	1,498,951	-	1,498,951
110	FC-2023-01	FC	AUBURNDALE AMENITIES IMPROVEMENTS	360,412	-	360,412
110	FC-2023-10	FC	CORONA INNOVATION CENTER	13,114	-	13,114
110	FC-2024-06	FC	EMERGENCY MEDICAL SERVICES SKILLS LAB TENANT IMPROVEMENTS	20,184	-	20,184
110	FC-2025-03	FC	BORDER PARK	59,863	-	59,863
110	FC-2025-06	FC	EMERGENCY OPERATIONS CENTER PHASE 2 UPGRADE	8,425	-	8,425
110	FC-2026-06	FC	PROMENADE PARK MUSCO LIGHTING	466,737	-	466,737
110	FC-2027-04	FC	LED LIGHTING UPGRADES	-	336,495	336,495
110	ST-2016-01	ST	CAJALCO / I-15 INTERCHANGE IMPROVEMENTS	721	-	721
110	ST-2021-03	ST	ONTARIO AVENUE WIDENING AT LINCOLN AVENUE	44,115	-	44,115
110	ST-2022-02	ST	6TH STREET BEAUTIFICATION AND REVITALIZATION	101,104	-	101,104
110	ST-2022-03	ST	CITYWIDE TRAFFIC SIGNAL OPTIMIZATION	866,948	-	866,948
110	ST-2024-04	ST	SANTA ANA RIVER TRAIL	55,412	-	55,412
110	TC-2016-01	TC	EMERGENCY 911 PHONE SYSTEM REPLACEMENT	3,445	-	3,445
110	TC-2016-03	TC	CITY HALL SECURITY IMPROVEMENTS	13,270	-	13,270
110	TC-2017-02	TC	POLICE CAD/RMS SYSTEM	419,322	-	419,322
110	TC-2020-02	TC	EMERGENCY OPERATIONS CENTER UPGRADE	19,364	-	19,364
110	TC-2022-01	TC	COMMUNICATIONS STUDIO AT CITY HALL	205,855	-	205,855
110	TC-2023-01	TC	NEW VHF RADIO SIMULCAST AND BACKHAUL SYSTEM	412,417	-	412,417
110	UT-2019-01	UT	ALCOA DIKE POTABLE WATER NON-COMPENSABLE	4,795	-	4,795
			GENERAL FUND (110) TOTAL	**$6,984,448**	**$2,336,495**	**$9,320,943**
MEASURE X FUND (120)						
120	FC-2021-02	FC	PD MAIN STATION HVAC AUTOMATION UPGRADE	94,224	-	94,224
120	FC-2022-02	FC	LIBRARY HVAC PNEUMATIC CONTROLS	250,000	-	250,000
120	FC-2022-04	FC	CITY FIRE STATIONS CAPITAL IMPROVEMENTS	22,310	-	22,310
120	FC-2022-05	FC	LIBRARY FACILITIES CAPITAL IMPROVEMENTS	50,000	-	50,000
120	FC-2022-10	FC	POLICE DEPARTMENT FACILITY IMPROVEMENTS	48,663	-	48,663
120	FC-2022-20	FC	FIRE STATION #2 REBUILD	4,841,731	-	4,841,731
120	FC-2023-01	FC	AUBURNDALE AMENITIES IMPROVEMENTS	559,106	-	559,106
120	FC-2023-04	FC	SHADE INSTALLATION AT PARK PLAYGROUNDS	845,066	-	845,066
120	FC-2024-01	FC	POLICE DEPARTMENT HVAC SYSTEM	34,189	-	34,189
120	FC-2024-02	FC	GRIND AND OVERLAY OF PUBLIC SAFETY TRAINING CENTER ASPHALT	-	290,000	290,000
120	FC-2024-04	FC	DOWNTOWN PLACEMAKING AND WAYFINDING SIGNAGE	1,059,732	-	1,059,732
120	FC-2024-05	FC	PARK PLAYGROUND REPLACEMENTS	1,714,082	-	1,714,082
120	FC-2024-07	FC	CITY PARK REVITALIZATION	6,179,573	-	6,179,573
120	FC-2025-01	FC	CITY HALL CARPET REPLACEMENT	980,741	-	980,741
120	FC-2025-09	FC	LIBRARY CARPET REPLACEMENT	466,226	-	466,226
120	FC-2025-10	FC	PROMENADE PARK IMPROVEMENTS	1,038,359	-	1,038,359
120	FC-2025-16	FC	SKYLINE TRAIL AMENITIES	1,913	-	1,913
120	FC-2025-17	FC	TRAINING CENTER UPGRADES	37,525	-	37,525
120	FC-2026-02	FC	RIVER ROAD PARK	506,735	-	506,735
120	FC-2026-05	FC	PICKLEBALL FACILITY	1,071,086	-	1,071,086
120	ST-2012-12	ST	MCKINLEY STREET GRADE SEPARATION	499,188	-	499,188
120	ST-2022-14	ST	SIDEWALK GAP CLOSURE AT CHASE DRIVE & SMITH AVENUE	165,988	-	165,988
120	ST-2023-03	ST	CITY OF CORONA GREEN ALLEYS	1,050,165	-	1,050,165
120	ST-2025-07	ST	SOUTH MALL PARKING LOT REHABILITATION	416,079	-	416,079
120	ST-2025-10	ST	FREEWAY OVERPASS SIGN REPLACEMENT AND INSTALLATION	114,679	-	114,679
120	ST-2027-02	ST	PAVEMENT REHABILITATION	2,577,653	-	2,577,653
120	TC-2016-01	TC	EMERGENCY 911 PHONE SYSTEM REPLACEMENT	657,488	-	657,488
120	TC-2022-02	TC	CITY BROADCAST SYSTEM OVERHAUL	1,458	-	1,458
120	TC-2023-01	TC	NEW VHF RADIO SIMULCAST AND BACKHAUL SYSTEM	37,581	-	37,581
120	TC-2025-02	TC	CITYWIDE UNIFIED CAMERA PROJECT, PHASE III	90,696	-	90,696
			MEASURE X FUND (120) TOTAL	**$25,412,236**	**$290,000**	**$25,702,236**

FUND	PROJECT NO.	CATEGORY	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
STREET AND TRAFFIC SIGNALS FUND (211)						
211	ST-2015-01	ST	MAGNOLIA AVENUE BRIDGE AND ROADWAY WIDENING	649,321	-	649,321
211	ST-2017-01	ST	ADVANCED TRAFFIC MANAGEMENT SYSTEM PHASE III & MASTER PLAN UPDATE	4,890,347	800,000	5,690,347
211	ST-2017-03	ST	TRAFFIC SIGNAL MAINTENANCE FACILITY	130,000	-	130,000
211	ST-2017-04	ST	ONTARIO AVENUE/I15 MULTIMODAL CORRIDOR ENHANCEMENT	226,848	-	226,848
211	ST-2019-02	ST	TRAFFIC SIGNAL INSTALLATION AT BEDFORD CANYON / GEORGETOWN	726,896	-	726,896
211	ST-2021-02	ST	TRAFFIC SIGNAL AT MASTERS DRIVE / CALIFORNIA AVENUE	871,364	-	871,364
211	ST-2021-03	ST	ONTARIO AVENUE WIDENING AT LINCOLN AVENUE	1,103,276	-	1,103,276
211	ST-2025-01	ST	TRAFFIC SIGNALS ON PROMENADE AVENUE EAST OF MCKINLEY STREET	350,000	-	350,000
			STREET AND TRAFFIC SIGNALS FUND (211) TOTAL	**$8,948,052**	**$800,000**	**$9,748,052**
DRAINAGE FEE FUND (212)						
212	ST-2012-03	ST	CHASE DRIVE IMPROVEMENTS - PHASE III	90,906	-	90,906
212	ST-2021-03	ST	ONTARIO AVENUE WIDENING AT LINCOLN AVENUE	394,133	-	394,133
			DRAINAGE FEE FUND (212) TOTAL	**$485,039**	**-**	**$485,039**
AQUATICS CENTER FUND (216)						
216	FC-2022-06	FC	AQUATIC IMPROVEMENTS AT AUBURNDALE POOL	84,480	-	84,480
			AQUATICS CENTER FUND (216) TOTAL	**$84,480**	**-**	**$84,480**
PARKS AND OPEN SPACE FUND (217)						
217	FC-2023-01	FC	AUBURNDALE AMENITIES IMPROVEMENTS	545,041	-	545,041
217	FC-2023-04	FC	SHADE INSTALLATION AT PARK PLAYGROUNDS	8,474	-	8,474
217	FC-2023-12	FC	COMMUNITY FACILITIES & INFRASTRUCTURE PHASE I - VICTORIA PARK SPLASH PAD	47,444	-	47,444
217	FC-2024-08	FC	COMMUNITY FACILITIES & INFRASTRUCTURE PHASE II - SHERIDAN PARK PLAYGROUND	43,015	-	43,015
			PARKS AND OPEN SPACE FUND (217) TOTAL	**$643,974**	**-**	**$643,974**
CORONA MALL BUSINESS IMPROVEMENT DISTRICT FUND (218)						
218	ST-2022-02	ST	6TH STREET BEAUTIFICATION AND REVITALIZATION	211,973	-	211,973
			CORONA MALL BUSINESS IMPROVEMENT DISTRICT FUND (218) TOTAL	**$211,973**	**-**	**$211,973**
RMRA FUND (221)						
221	ST-2012-12	ST	MCKINLEY STREET GRADE SEPARATION	4,790	-	4,790
221	ST-2027-02	ST	PAVEMENT REHABILITATION	7,135,768	-	7,135,768
221	ST-2027-03	ST	ANNUAL PAVEMENT RESTORATION PROJECT (ZONE 2)	-	5,515,711	5,515,711
			RMRA FUND (221) TOTAL	**$7,140,558**	**$5,515,711**	**$12,656,269**
GAS TAX (2105-2106-PROP 42) FUND (222)						
222	ST-2012-12	ST	MCKINLEY STREET GRADE SEPARATION	11,032	-	11,032
222	ST-2014-01	ST	GILBERT AVENUE PUBLIC IMPROVEMENTS	112	-	112
222	ST-2015-01	ST	MAGNOLIA AVENUE BRIDGE AND ROADWAY WIDENING	21,069	-	21,069
222	ST-2017-05	ST	FOOTHILL PARKWAY WESTERLY EXTENSION	60,390	-	60,390
222	ST-2019-02	ST	TRAFFIC SIGNAL INSTALLATION AT BEDFORD CANYON / GEORGETOWN	137,140	-	137,140
222	ST-2023-04	ST	CITYWIDE DYNAMIC MESSAGE SIGN RETROFIT	697,815	-	697,815
222	ST-2023-05	ST	CITYWIDE TRAFFIC SIGNAL MODIFICATIONS	589,553	-	589,553
222	ST-2026-01	ST	HIDDEN PARKWAY MEDIAN DESIGN	97,540	-	97,540
			GAS TAX (2105-2106-PROP 42) FUND (222) TOTAL	**$1,614,651**	**-**	**$1,614,651**
RIDESHARE -TRIP REDUCTION FUND (224)						
224	ST-2022-14	ST	SIDEWALK GAP CLOSURE AT CHASE DRIVE & SMITH AVENUE	14,442	-	14,442
			RIDESHARE -TRIP REDUCTION FUND (224) TOTAL	**$14,442**	**-**	**$14,442**
MEASURE A FUND (227)						
227	ST-2012-12	ST	MCKINLEY STREET GRADE SEPARATION	100,106	-	100,106
227	ST-2015-01	ST	MAGNOLIA AVENUE BRIDGE AND ROADWAY WIDENING	1,866,547	-	1,866,547
227	ST-2017-04	ST	ONTARIO AVENUE/I15 MULTIMODAL CORRIDOR ENHANCEMENT	1,692,199	-	1,692,199
227	ST-2021-03	ST	ONTARIO AVENUE WIDENING AT LINCOLN AVENUE	1,080,818	-	1,080,818
227	ST-2022-02	ST	6TH STREET BEAUTIFICATION AND REVITALIZATION	186,091	-	186,091
227	ST-2027-02	ST	PAVEMENT REHABILITATION	9,640,411	-	9,640,411
227	ST-2027-03	ST	ANNUAL PAVEMENT RESTORATION PROJECT (ZONE 2)	-	7,332,000	7,332,000
			MEASURE A FUND (227) TOTAL	**$14,566,172**	**$7,332,000**	**$21,898,172**
PUBLIC, EDUC, GOVT (PEG) FUND (228)						
228	TC-2022-02	TC	CITY BROADCAST SYSTEM OVERHAUL	83,430	300,000	383,430
			PUBLIC, EDUC, GOVT (PEG) FUND (228) TOTAL	**$83,430**	**$300,000**	**$383,430**

FUND	PROJECT NO.	CATEGORY	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
PUBLIC WORKS CAPITAL GRANTS FUND (243)						
243	FC-2024-11	FC	LED STREET NAME SIGNS	197,940	-	197,940
243	ST-2012-12	ST	MCKINLEY STREET GRADE SEPARATION	5,386,925	-	5,386,925
243	ST-2015-01	ST	MAGNOLIA AVENUE BRIDGE AND ROADWAY WIDENING	2,008,498	-	2,008,498
243	ST-2016-01	ST	CAJALCO / I-15 INTERCHANGE IMPROVEMENTS	3,064,817	-	3,064,817
243	ST-2017-04	ST	ONTARIO AVENUE/I15 MULTIMODAL CORRIDOR ENHANCEMENT	11,250,771	-	11,250,771
243	ST-2019-02	ST	TRAFFIC SIGNAL INSTALLATION AT BEDFORD CANYON / GEORGETOWN	409,908	-	409,908
243	ST-2021-03	ST	ONTARIO AVENUE WIDENING AT LINCOLN AVENUE	1,432,824	-	1,432,824
243	ST-2022-05	ST	RADIO ROAD RAILROAD CROSSING IMPROVEMENTS	3,192,753	-	3,192,753
243	ST-2022-14	ST	SIDEWALK GAP CLOSURE AT CHASE DRIVE & SMITH AVENUE	87,443	-	87,443
243	ST-2023-03	ST	CITY OF CORONA GREEN ALLEYS	360,702	-	360,702
243	ST-2023-06	ST	CITYWIDE STORM DRAIN CATCH BASIN FILTERS	999,252	-	999,252
243	ST-2024-01	ST	SOUTH JOY STREET STORM DRAIN CONSTRUCTION	1,347,541	-	1,347,541
243	ST-2024-02	ST	SOUTH VICTORIA AVENUE STORM DRAIN CONSTRUCTION	1,356,825	-	1,356,825
243	ST-2024-03	ST	CORONA DRAIN LINE 9A CONSTRUCTION	3,555,907	-	3,555,907
243	ST-2025-03	ST	CORONA MDP LINE 5	3,451,908	-	3,451,908
243	ST-2026-03	ST	HOWARD STREET STORM DRAIN	1,806,557	-	1,806,557
243	ST-2026-04	ST	CORONA DOWNTOWN STORM DRAIN PHASE II	10,328,000	-	10,328,000
			PUBLIC WORKS CAPITAL GRANTS FUND (243) TOTAL	**$50,238,571**	**-**	**$50,238,571**
COUNTY SERVICE AREA 152 (NPDES) FUND (245)						
245	ST-2023-06	ST	CITYWIDE STORM DRAIN CATCH BASIN FILTERS	83,785	-	83,785
			COUNTY SERVICE AREA 152 (NPDES) FUND (245) TOTAL	**$83,785**	**-**	**$83,785**
CFD 2001-1 LANDSCAPE FUND (249)						
249	FC-2027-02	FC	CFD 2001-1 DEFERRED MAINTENANCE	-	1,176,841	1,176,841
			CFD 2001-1 LANDSCAPE FUND (249) TOTAL	**-**	**$1,176,841**	**$1,176,841**
SOUTH CORONA MAJOR THOROUGHFARES FUND (261)						
261	ST-2017-05	ST	FOOTHILL PARKWAY WESTERLY EXTENSION	29,089	-	29,089
			SOUTH CORONA MAJOR THOROUGHFARES FUND (261) TOTAL	**$29,089**	**-**	**$29,089**
SOUTH CORONA LANDSCAPING FUND (274)						
274	ST-2021-03	ST	ONTARIO AVENUE WIDENING AT LINCOLN AVENUE	1,200,726	-	1,200,726
			SOUTH CORONA LANDSCAPING FUND (274) TOTAL	**$1,200,726**	**-**	**$1,200,726**
AIRPORT FUND (275)						
275	FC-2022-26	FC	AIRPORT SECURITY MEASURES	200,000	250,000	450,000
275	ST-2027-02	ST	PAVEMENT REHABILITATION	2,000	-	2,000
			AIRPORT FUND (275) TOTAL	**$202,000**	**$250,000**	**$452,000**
DWELLING DEVELOPMENT TAX FUND (289)						
289	FC-2025-16	FC	SKYLINE TRAIL AMENITIES	15,520	-	15,520
289	TC-2025-02	TC	CITYWIDE UNIFIED CAMERA PROJECT, PHASE III	290,083	-	290,083
			DWELLING DEVELOPMENT TAX FUND (289) TOTAL	**$305,603**	**-**	**$305,603**
AMERICAN RESCUE PLAN FUND (413)						
413	FC-2022-20	FC	FIRE STATION #2 REBUILD	2,634,086	-	2,634,086
413	ST-2022-03	ST	CITYWIDE TRAFFIC SIGNAL OPTIMIZATION	369,172	-	369,172
413	ST-2025-07	ST	SOUTH MALL PARKING LOT REHABILITATION	1,025,068	-	1,025,068
			AMERICAN RESCUE PLAN FUND (413) TOTAL	**$4,028,326**	**-**	**$4,028,326**
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND (431)						
431	FC-2024-08	FC	COMMUNITY FACILITIES & INFRASTRUCTURE PHASE II - SHERIDAN PARK PLAYGROUND	67	-	67
431	ST-2025-05	ST	CITYWIDE ADA AND SIDEWALK IMPROVEMENTS	188,907	-	188,907
			COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUND (431) TOTAL	**$188,974**	**-**	**$188,974**
SEWER CAPACITY FUND (440)						
440	UT-2015-01	UT	SIERRA DEL ORO LIFT STATION AND PIPELINES	2,968,400	-	2,968,400
440	UT-2022-01	UT	RUDELL ROAD SEWER EXTENSION	191,859	-	191,859
			SEWER CAPACITY FUND (440) TOTAL	**$3,160,259**	**-**	**$3,160,259**
LMD 84-2 ZONE 10 FUND (460)						
460	FC-2026-03	FC	MONTANA RANCH SLOPE REPAIRS	275,333	600,000	875,333
			LMD 84-2 ZONE 10 FUND (460) TOTAL	**$275,333**	**$600,000**	**$875,333**
LMD 84-2 ZONE 20 FUND (470)						
470	FC-2026-04	FC	LMD 84-2, ZONE 20 LANDSCAPE ENHANCEMENTS	708,877	-	708,877
			LMD 84-2 ZONE 20 FUND (470) TOTAL	**$708,877**	**-**	**$708,877**

FUND	PROJECT NO.	CATEGORY	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
TUMF - WRCOG FUND (479)						
479	ST-2012-12	ST	MCKINLEY STREET GRADE SEPARATION	3,448,204	-	3,448,204
479	ST-2017-04	ST	ONTARIO AVENUE/I15 MULTIMODAL CORRIDOR ENHANCEMENT	6,160,000	-	6,160,000
			TUMF - WRCOG FUND (479) TOTAL	**$9,608,204**	-	**$9,608,204**
REIMBURSEMENT GRANTS FUND (480)						
480	FC-2023-10	FC	CORONA INNOVATION CENTER	904,514	-	904,514
480	FC-2023-11	FC	GRIFFIN PARK RENOVATION PHASE II	1,642,314	-	1,642,314
480	UT-2019-01	UT	ALCOA DIKE POTABLE WATER NON-COMPENSABLE	21,609	-	21,609
			REIMBURSEMENT GRANTS FUND (480) TOTAL	**$2,568,437**	-	**$2,568,437**
WATER CAPACITY FUND (507)						
507	UT-2016-01	UT	WATER STORAGE TANK IN 1380-ZONE	2,082,148	-	2,082,148
507	UT-2024-01	UT	BOOSTER PUMP STATION IN 1220-ZONE	200,000	-	200,000
			WATER CAPACITY FUND (507) TOTAL	**$2,282,148**	-	**$2,282,148**
2025 WATER REVENUE BONDS (512)						
512	UT-2021-06	UT	LESTER BACKWASH BASIN	-	200,000	200,000
512	UT-2022-03	UT	CITYWIDE AMI METER REPLACEMENT	3,694,138	350,000	4,044,138
512	UT-2023-15	UT	GLEN IVY WATER TREATMENT PLANT	23,910	4,000,000	4,023,910
512	UT-2027-01	UT	WATERLINE REPLACEMENT AT SHERMAN AVENUE	431,303	2,448,000	2,879,303
			2025 WATER REVENUE BONDS (512) TOTAL	**$4,149,351**	**$6,998,000**	**$11,147,351**
2025 WASTEWATER REVENUE BONDS (513)						
513	UT-2015-01	UT	SIERRA DEL ORO LIFT STATION AND PIPELINES	-	3,216,374	3,216,374
513	UT-2021-07	UT	PLANT 1A SECONDARY CLARIFIER CONCRETE DECKS	-	575,000	575,000
513	UT-2023-08	UT	WRF1A BLOWER AND DIGESTER PIPING AND EQUIPMENT UPGRADE	-	5,320,000	5,320,000
513	UT-2023-12	UT	WATER RECLAMATION FACILITY #2 GENERATOR REPLACEMENT	-	1,813,000	1,813,000
			2025 WASTEWATER REVENUE BONDS (513) TOTAL	-	**$10,924,374**	**$10,924,374**
RECLAIMED WATER SYSTEM FUND (567)						
567	UT-2015-06	UT	OLD TEMESCAL ROAD RECLAIMED WATERLINE	4,121	-	4,121
567	UT-2021-12	UT	WATER RECLAMATION FACILITY #3 COMMUNICATIONS TOWER	19,488	-	19,488
567	UT-2023-03	UT	BUTTERFIELD DRIVE RECLAIMED WATER FLOW CONTROL STATION	303,665	-	303,665
567	UT-2023-04	UT	WRCRWA BOOSTER PUMP STATION	3,010,221	-	3,010,221
			RECLAIMED WATER SYSTEM FUND (567) TOTAL	**$3,337,495**	-	**$3,337,495**
WATER UTILITY FUND (570)						
570	UT-2012-01	UT	DESALTER CHEMICAL FEED	-	500,000	500,000
570	UT-2013-02	UT	LESTER POST DISINFECTION STATION	296,487	-	296,487
570	UT-2013-03	UT	REPIPE WELL 14	1,729,966	-	1,729,966
570	UT-2013-04	UT	WELL 15 RELOCATION	400,000	-	400,000
570	UT-2013-05	UT	COMMON WELL 22 UPGRADES	-	1,415,000	1,415,000
570	UT-2015-02	UT	ARCADIA/MINNESOTA WATERLINE REPLACEMENT	-	750,000	750,000
570	UT-2016-02	UT	DOWNTOWN SIXTH STREET WATERLINE REPLACEMENT	823,818	-	823,818
570	UT-2021-12	UT	WATER RECLAMATION FACILITY #3 COMMUNICATIONS TOWER	177,335	-	177,335
570	UT-2023-06	UT	DESALTER SURGE ANTICIPATOR	39,389	-	39,389
570	UT-2023-15	UT	GLEN IVY WATER TREATMENT PLANT	119	-	119
570	UT-2023-17	UT	GLEN IVY RADIO COMMUNICATIONS TOWER	139,439	-	139,439
570	UT-2024-05	UT	TEMESCAL VALLEY WATER DISTRICT METER INSTALLATION	150,000	-	150,000
570	UT-2024-07	UT	SIERRA DEL ORO GENERATOR REPLACEMENT	131,980	-	131,980
570	UT-2024-08	UT	LESTER FILTERS DIFFERENTIAL PRESSURE CELL REPLACEMENT	4,776	-	4,776
570	UT-2024-10	UT	PFAS AND 1, 2, 3-TCP REMEDIATION	25,367	11,500,000	11,525,367
570	UT-2025-02	UT	MERRILL ALLEY WATERLINE REPLACEMENT	1,127,169	-	1,127,169
570	UT-2025-03	UT	WILDLIFE LANE WATERLINE REPLACEMENT	1,124,598	-	1,124,598
570	UT-2025-04	UT	CITYWIDE POTABLE WATERLINE REPLACEMENT	2,025,000	5,250,000	7,275,000
570	UT-2025-07	UT	HYDRO-PNEUMATIC TANK REPLACEMENTS	100,000	-	100,000
570	UT-2025-08	UT	REPLACE DESALTER MOTORIZED OPERATING VALVES	236,004	-	236,004
570	UT-2026-03	UT	SDO TREATMENT PLANT MCC 1 AND 2 DESIGN/REPLACEMENT	67,940	-	67,940
570	UT-2026-06	UT	LESTER FILTER 2 UNDERDRAIN REPLACEMENT	184,769	-	184,769
570	UT-2027-02	UT	SIERRA DEL ORO SEDIMENTATION BASIN SHADE COVER	-	600,000	600,000
			WATER UTILITY FUND (570) TOTAL	**$8,784,156**	**$20,015,000**	**$28,799,156**
WATER UTILITY GRANT/AGRMT FUND (571)						
571	UT-2015-06	UT	OLD TEMESCAL ROAD RECLAIMED WATERLINE	998,584	-	998,584
571	UT-2019-01	UT	ALCOA DIKE POTABLE WATER NON-COMPENSABLE	18,842	-	18,842

FUND	PROJECT NO.	CATEGORY	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
571	UT-2022-03	UT	CITYWIDE AMI METER REPLACEMENT	1,649,391	-	1,649,391
571	UT-2023-03	UT	BUTTERFIELD DRIVE RECLAIMED WATER FLOW CONTROL STATION	7,984,877	-	7,984,877
			WATER UTILITY GRANT/AGRMT FUND (571) TOTAL	**$10,651,694**	**-**	**$10,651,694**
SEWER UTILITY FUND (572)						
572	TC-2016-02	TC	CITYWIDE UNIFIED CAMERA PROJECT, PHASE II	9,322	-	9,322
572	UT-2011-01	UT	WATER RECLAMATION FACILITY #1B ENERGY EFFICIENCY	519,090	-	519,090
572	UT-2015-01	UT	SIERRA DEL ORO LIFT STATION AND PIPELINES	9,626,887	-	9,626,887
572	UT-2015-05	UT	WATER RECLAMATION FACILITY #3 LIFT STATION	2,910,795	-	2,910,795
572	UT-2021-02	UT	CENTRIFUGE INSTALLATION AT WATER RECLAMATION FACILITY #1	156,764	-	156,764
572	UT-2021-04	UT	WATER RECLAMATION FACILITY #1 DRYER REBUILD	3,795,918	-	3,795,918
572	UT-2021-07	UT	PLANT 1A SECONDARY CLARIFIER CONCRETE DECKS	898,167	-	898,167
572	UT-2021-09	UT	WATER RECLAMATION FACILITY #1 AERATION DIFFUSER REPLACEMENT	173,706	-	173,706
572	UT-2021-11	UT	WATER RECLAMATION FACILITY #2 MCC INSTALLATION - SUNKIST AND AERATION	237,544	-	237,544
572	UT-2021-12	UT	WATER RECLAMATION FACILITY #3 COMMUNICATIONS TOWER	171,182	-	171,182
572	UT-2022-05	UT	WATER RECLAMATION FACILITY #1 DIGESTER DOME #2 REPLACEMENT	22,105	-	22,105
572	UT-2023-07	UT	WATER RECLAMATION FACILITY #2 SECONDARY CLARIFIER REHABILITATION	80,518	-	80,518
572	UT-2023-08	UT	WRF1A BLOWER AND DIGESTER PIPING AND EQUIPMENT UPGRADE	3,726,933	-	3,726,933
572	UT-2023-09	UT	WATER RECLAMATION FACILITY #1 BOILER DESIGN	24	1,000,000	1,000,024
572	UT-2023-10	UT	SIERRA DEL ORO LIFT STATION GENERATOR REPLACEMENT	123,413	-	123,413
572	UT-2023-11	UT	SMITH AND RINCON LIFT STATION PIPING UPGRADE/PAVING	188,019	450,000	638,019
572	UT-2023-12	UT	WATER RECLAMATION FACILITY #2 GENERATOR REPLACEMENT	592,637	-	592,637
572	UT-2024-09	UT	STAGECOACH LIFT STATION MOTOR CONTROL CENTER AND GENERATOR UPGRADE	133,781	-	133,781
572	UT-2025-06	UT	GREEN RIVER LIFT STATION GENERATOR UPGRADE	10,696	-	10,696
572	UT-2025-09	UT	WATER RECLAMATION FACILITY #1 COMPLIANCE FLOW METER	478,986	-	478,986
572	UT-2025-10	UT	WATER RECLAMATION FACILITY #1 EQUALIZATION BASINS IMPROVEMENT	40,848	-	40,848
572	UT-2025-12	UT	WATER RECLAMATION FACILITY #2 PRIMARY CLARIFIERS REHABILITATION (DESIGN / CONSTRUCTION)	2,440,665	-	2,440,665
572	UT-2026-01	UT	WATER RECLAMATION FACILITY #1 CAMERAS, REMOTE PROCESS MONITORING AND SECURITY	200,000	-	200,000
572	UT-2026-02	UT	WATER RECLAMATION FACILITY #1 CHLORINE CONTACT BASIN INSTRUMENTATION AND ELECTRICAL IMPROVEMENTS	688,006	235,000	923,006
572	UT-2026-05	UT	WATER RECLAMATION FACILITY #1A CONCRETE DECK AND GRATING	49,589	700,000	749,589
			SEWER UTILITY FUND (572) TOTAL	**$27,275,595**	**$2,385,000**	**$29,660,595**
SEWER GRANT/AGREEMENT FUND (573)						
573	UT-2019-01	UT	ALCOA DIKE POTABLE WATER NON-COMPENSABLE	24,348	-	24,348
			SEWER GRANT/AGREEMENT FUND (573) TOTAL	**$24,348**	**-**	**$24,348**
DIRECT ACCESS ELECTRIC UTILITY FUND (576)						
576	UT-2021-12	UT	WATER RECLAMATION FACILITY #3 COMMUNICATIONS TOWER	8,324	-	8,324
			DIRECT ACCESS ELECTRIC UTILITY FUND (576) TOTAL	**$8,324**	**-**	**$8,324**
TRANSIT SERVICES FUND (577)						
577	FC-2022-19	FC	COA - CITYWIDE BUS STOP IMPROVEMENTS	1,123,646	-	1,123,646
577	FC-2024-09	FC	HYDROGEN FUELING STATION	10,476,180	-	10,476,180
577	FC-2024-10	FC	INFRASTRUCTURE FOR BATTERY ELECTRIC BUSES	2,133,284	-	2,133,284
577	FC-2025-22	FC	CNG SYSTEM RENOVATION	220,000	-	220,000
			TRANSIT SERVICES FUND (577) TOTAL	**$13,953,110**	**-**	**$13,953,110**
GREENFIELD ELECTRIC UTILITY FUND (578)						
578	UT-2020-01	UT	BURD TRANSFORMER REPLACEMENTS AT VARIOUS LOCATIONS	200,677	-	200,677
578	UT-2021-12	UT	WATER RECLAMATION FACILITY #3 COMMUNICATIONS TOWER	11,289	-	11,289
578	UT-2023-13	UT	ELECTRICAL VAULTS WATER INFILTRATION MITIGATION AT VARIOUS LOCATIONS	169,244	-	169,244
578	UT-2026-04	UT	ELECTRIC CABLE UPGRADES	750,000	-	750,000
578	UT-2026-10	UT	WHOLESALE DISTRIBUTION ACCESS TARIFF RELAY REPLACEMENT	223,660	-	223,660
			GREENFIELD ELECTRIC UTILITY FUND (578) TOTAL	**$1,354,870**	**-**	**$1,354,870**
INFORMATION TECHNOLOGY FUND (681)						
681	TC-2019-01	TC	NEW VOICE OVER INTERNET PROTOCOL PHONE SERVICE	93,559	-	93,559
681	TC-2020-01	TC	ELECTRONIC DOCUMENT MANAGEMENT SYSTEM (EDMS)	767,250	-	767,250

FUND	PROJECT NO.	CATEGORY	PROJECT TITLE	ESTIMATED CARRYOVER FUNDING	FY 2027	TOTAL AVAILABLE
681	TC-2022-03	TC	UTILITY BILLING SOFTWARE SYSTEM UPGRADE	198,914	-	198,914
681	TC-2022-04	TC	DEVICE COMPLIANCE - SECURITY REMEDIATION	95,302	-	95,302
681	TC-2022-05	TC	CITYWIDE BADGE ACCESS SYSTEM UPGRADE	48,198	-	48,198
681	TC-2023-02	TC	PD REPLACEMENT NETWORK SWITCHES	2,461	-	2,461
681	TC-2023-03	TC	CITYWIDE FIRE STATIONS FIREWALL REPLACEMENT	60,000	-	60,000
681	TC-2025-01	TC	ACCESS CONTROL REPLACEMENT	136,873	-	136,873
681	UT-2021-12	UT	WATER RECLAMATION FACILITY #3 COMMUNICATIONS TOWER	91,874	-	91,874
			INFORMATION TECHNOLOGY FUND (681) TOTAL	**$1,494,431**	**-**	**$1,494,431**
FLEET OPERATIONS FUND (682)						
682	FC-2025-22	FC	CNG SYSTEM RENOVATION	473,823	-	473,823
			FLEET OPERATIONS FUND (682) TOTAL	**$473,823**	**-**	**$473,823**
			GRAND TOTAL	**$212,576,984**	**$58,923,421**	**$271,500,405**

The estimated carryover funding as listed is an estimate of the continuing appropriations at the time of printing the adopted document. When fund balance analyses are completed by the Finance Department after the close of the prior year-end, continuing appropriations will be finalized and authorized. Although not listed above, continuing appropriations may include amounts needed for grants that extend over more than one fiscal year.



Departments

City Manager's Office



Jacob Ellis (City Manager)

The mission of the City manager's Office is to ensure implementation and administration of policies and programs as adopted and directed by the City Council. The City Clerk is responsible for the care and custody of all official records and documents of the City and for conducting all municipal elections. The Communications Division is responsible for outbound communications between the City and its residents.

What do we do?

The City Manager's Office provides overall citywide administrative direction in pursuit of goals and policies established by the City Council. The City Manager's Office also oversees the City Clerk, Communications, and the Housing and Homeless Solutions Program.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

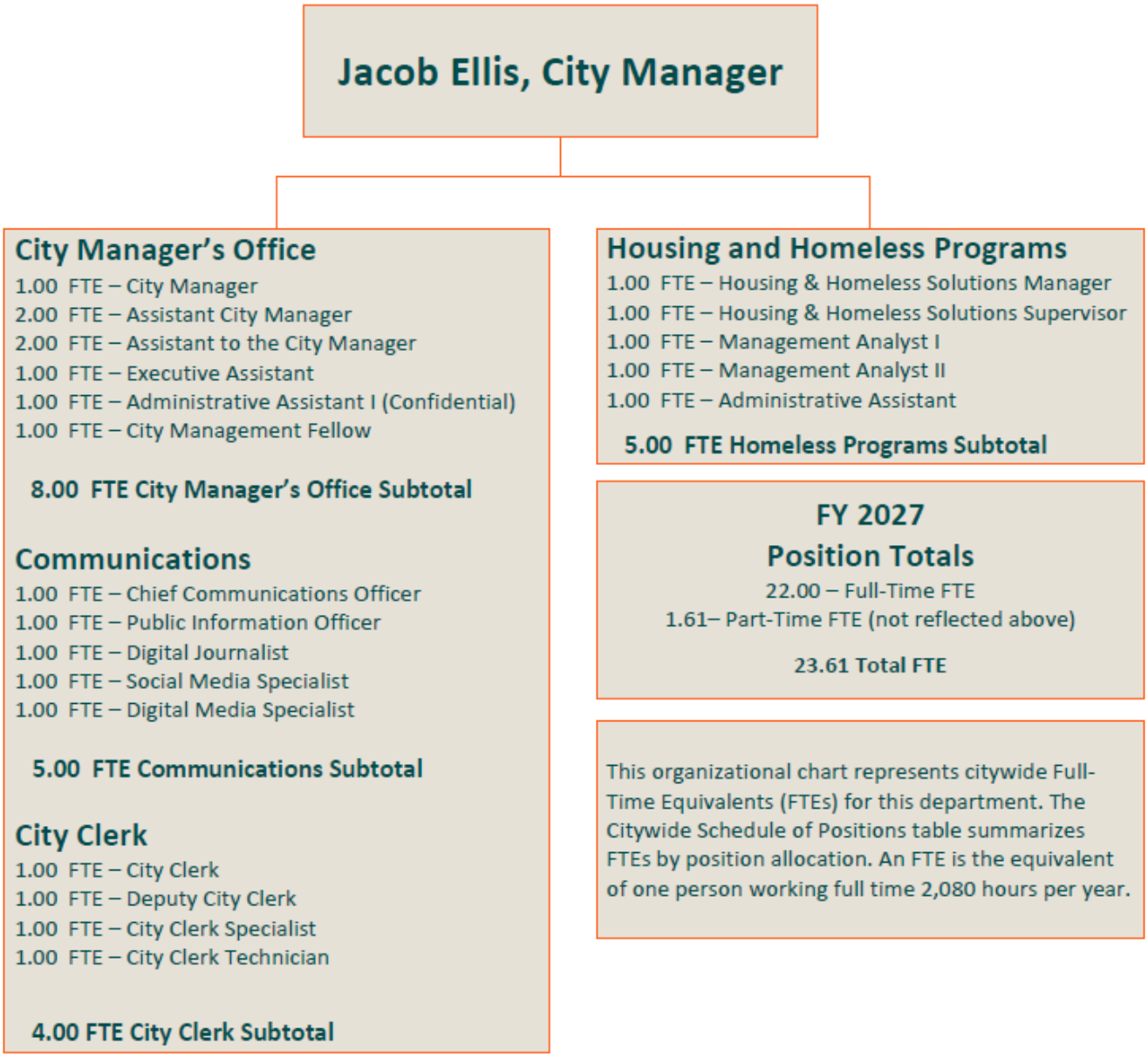
Strategic Goals	Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
	City Manager's Office					
		City Clerk				
X	The goal is to facilitate public access to records in an efficient and streamlined manner. The perfomance measure is important because it highlights our role as the direct link between the public and the City, while ensuring compliance with the California Public Records Act.	Public Records Request	1148	1141	1450	1800
X	The goal is to ensure the City is properly and promptly notified of legal actions, enabling timely and appropriate responses in coordination with Legal. This process helps safeguard the City's legal interests. The perfomance measure is important because it ensures compliance with legal procedures.	Subpoenas	18	76	70	75
X	The goal is to ensure transparency, promote public participation, and comply with legal requirements by providing timely and accurate information about upcoming meetings and decisions. The performance measure is important because it demonstrates our compliance with the Brown Act.	Agendas Published	40	39	24	26
X	The goal is to provide a formal and accessible process for individuals to seek redress for alleged harm involving the City, while ensuring proper documentation and timely routing to the Risk Management Department for review and response. The perfomance measure is important because it demonstrates compliance with Government Code Sections 900-951.	Claim for Damages	113	107	130	140

Strategic Goals Legend



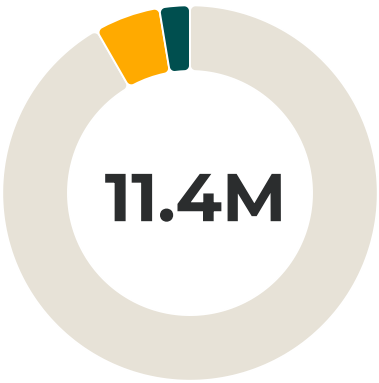
Strategic Goals			Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
			City Manager's Office					
				Communications				
	X	X	The goal is to continue increasing our Social Media Engagements. Social media engagement is a measure of all interactions with our social media content. Popular types of engagement includes likes, comments, and shares of our content.	Social Media Engagements	1,540,239	1,930,440	2,000,000	2,500,000
	X	X	The goal is to continue increasing our Audience Size, defined as the number of users following our profiles.	Audience	241,063	306,278	315,000	330,000
	X	X	The goal is to increase the number of video views across all our digital platforms	Video Views	4,435,536	8,896,886	10,000,000	12,000,000
	X	X	The goal is to increase the number of website visits and allow for our residents to maximize online services. Website visits are the total number of interactions a website receives within a specified timeframe.	Website Visits	2,085,307	1,899,057	2,000,000	2,200,000
				Housing and Homeless Solutions				
X			The goal is to assess outside factors that contribute to inflows into homelessness, including the housing market, employment market, and other factors that cause people to lose their housing.	Number of people who are homeless for the first time	315	340	204	272
X			The goal is to assess the performance of our system of services to ensure that people do not transition from transitional to chronic homelessness.	Average Length of Homelessness	4 years	2 years	2 years	2 years
X			The goal is to assess successful housing retention for clients that have graduated from our shelter system into permanent housing.	Annual Returns to Homelessness	4	6	5	8

City Manager's Office Organizational Chart



City Manager's Office

Budgeted Expenditures, by Fund

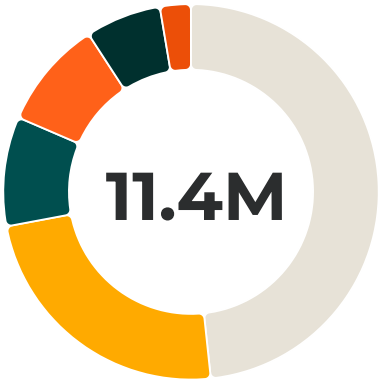


General Fund	**$10,452,674**	91.71%
Capital Projects Funds	**$645,018**	5.66%
Special Revenue Funds	**$300,000**	2.63%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$9,313,043	$12,552,895	$10,264,683	$10,452,674	$187,991	1.8%
Special Revenue Funds	$2,031,547	$1,451,010	$382,425	$300,000	-$82,425	-21.6%
Capital Projects Funds	$464,680	$380,592	$778,846	$645,018	-$133,828	-17.2%
Enterprise Funds	$3,088	-$18	-	-	-	-
Total Expenditures	**$11,812,358**	**$14,384,478**	**$11,425,954**	**$11,397,692**	**-$28,261**	**-0.2%**

Budgeted Expenditures, by Function



Homeless Solutions	**$5,507,658**	48.32%
City Manager's Office Administration	**$2,704,077**	23.72%
City Clerk	**$1,074,481**	9.43%
Communications	**$1,066,018**	9.35%
Housing	**$742,357**	6.51%
CDBG/HOME Investment Partnership	**$303,101**	2.66%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
CDBG/HOME Investment Partnership	$337,814	$228,092	$444,394	$303,101	-$141,293	-31.8%
City Manager's Office Administration	$1,911,762	$2,109,214	$2,440,334	$2,704,077	$263,744	10.8%
Communications	$1,281,130	$1,352,932	$1,141,098	$1,066,018	-$75,081	-6.6%
Homeless Solutions	$7,390,183	$9,295,567	$6,040,548	$5,507,658	-$532,890	-8.8%
City Clerk	$610,543	$991,096	$729,727	$1,074,481	$344,754	47.2%
Housing	$280,925	$407,577	$629,853	$742,357	$112,504	17.9%
Total Expenditures	**$11,812,358**	**$14,384,478**	**$11,425,954**	**$11,397,692**	**-$28,261**	**-0.2%**

City Manager's Office Budget Detail

What do we do?

The City Manager's Office is responsible for the implementation and administration of goals, policies, procedures, and programs adopted by the City Council. This requires ongoing planning, organization, direction, and evaluation of the City's programs and resources. The City Manager's Office researches issues and prepares recommendations for consideration by the City Council. This group is also responsible for implementing the City's Strategic Plan.

Goals & Objectives

What did we do in Fiscal Year 2026?

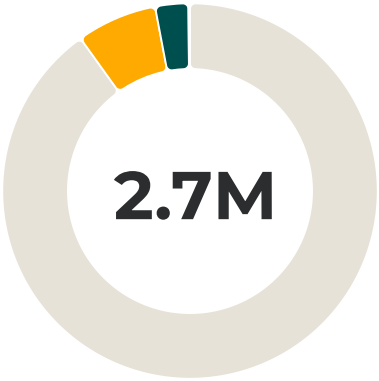
- Continued to enhance the City's legislative advocacy efforts by utilizing a contracted state lobbyist.
- Maintained standard annual performance reporting to the City Council to increase accountability.
- Pursue meaningful award and certification opportunities to evaluate municipal services and better demonstrate the talent, commitment, and outcomes achieved by the City for its residents.
- Conducted an annual community satisfaction survey to gather statistically significant data, track residential concerns over time, and ensure that services and service levels are consistent with community needs and wants.
- Continued building a high-performing team with Council and City management.
- Continued the Corona Citizen's Academy to educate residents about the major elements of city services and how the city operates.
- Produce a Strategic Plan Annual Report to highlight departmental work plan milestones and performance measures.
- Reviewed and revamped the Capital Improvement Plan (CIP) program to include all potential capital improvement projects, whether funded or not, utilizing a 10-year time horizon, and developed a prioritized implementation plan.

What do we plan to do in Fiscal Year 2027?

- Pursue meaningful award and certification opportunities to evaluate municipal services and better demonstrate the talent, commitment, and outcomes achieved by the City for its residents.
- Restructure City departments as needed to improve efficiency and achieve organizational objectives.
- Increase the City's support, coordination, and partnerships to enhance veteran services and programs.
- Develop a Strategic Plan Annual Report to highlight departmental work plan milestones and performance measures.
- Prepare the year four Strategic Plan implementation schedule and continue reporting our progress quarterly.
- Continue the rollout of Envisio software citywide to better align department work plans and activities, improve coordination and communication, and analyze performance.
- Finalize the development of the Electronic Document Management System (EDMS).
- Review, revise, and simplify personnel policies to improve readability, reduce the number of policies, and embrace forward-thinking employment policies and practices that will enhance the City’s ability to attract, reward, and retain top talent.

City Manager's Office

Budgeted Expenditures, by Expense Type



Personnel Services	**$2,436,224**	90.09%
Materials And Supplies	**$187,253**	6.92%
Contractual	**$77,000**	2.85%
Utilities	**$3,600**	0.13%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$44,855	-	-	-	-	-
Personnel Services	$1,524,207	$1,788,929	$2,097,218	$2,436,224	$339,007	16.2%
Materials And Supplies	$169,899	$149,881	$201,796	$187,253	-$14,543	-7.2%
Utilities	$2,747	$1,675	$3,600	$3,600	-	-
Contractual	$170,054	$168,729	$137,720	$77,000	-$60,720	-44.1%
Total Expenditures	**$1,911,762**	**$2,109,214**	**$2,440,334**	**$2,704,077**	**$263,744**	**10.8%**

City Clerk Budget Detail

What do we do?

The City Clerk is the custodian of records for the City of Corona. The mission of the City Clerk's Office is to ensure transparency to the public in the decision-making process, to accurately record all proceedings of the City Council, to preserve vital and historical records of the City, and to serve as a source of information for all City Departments and the public. The Office of the City Clerk is committed to providing these services in an efficient, professional, ethical, and courteous manner. The City Clerk also serves as the City's election official, responsible for all general municipal and special elections. The Office of the City Clerk is responsible for the preparation and distribution of City Council agendas and minutes; performs centralized processing of all legal notices; coordinates appointments to City Boards and Commissions; issues and administers oaths of office; maintains campaign and economic interest statement filings in accordance with the Political Reform Act; manages the retention and retrieval of all official City Council actions; and maintains and administers the Corona Municipal Code.

Goals & Objectives

What did we do in Fiscal Year 2026?

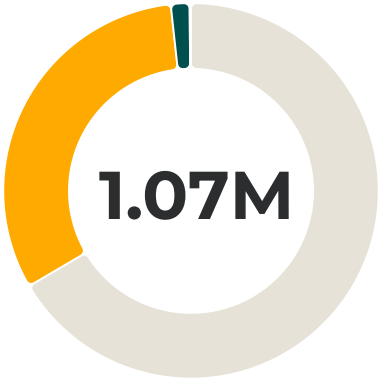
- We adopted the updated retention schedules which covered all departments and functions, defining record retention requirements and timeframes based on legal and operational needs.
- In collaboration with the Information Technology Department, continue implementing and optimizing the Laserfiche Records Management System to enhance records management efficiency and compliance.
- Implemented a new Claims portal to streamline the entire process for easy retrieval and reporting.
- Successfully processed a high volume of public records requests, ensuring timely, accurate, and compliant responses in accordance with applicable laws and service standards.
- Implement standardized procedures to ensure the City achieves full compliance with SB 707.
- Managed the recruitment and appointment process for the newly established Historic Preservation Board, as well as all other City commissions, ensuring timely and compliant board member placement.
- In collaboration with the IT Department, implement the Threefold AI system to provide Corona residents with immediate, 24/7 assistance when contacting the City.

What do we plan to do in Fiscal Year 2027?

- Administer a smooth and successful 2026 General Municipal Election for Districts 1, 4, and 5, reinforcing public confidence in the integrity of the electoral process.
- Update and adopt the biannual Conflict of Interest Code, ensuring continued alignment with state regulations and ethical governance standards.
- Transition Agenda Management System to eScribe version 6, streamlining agenda preparation, review, and publication processes for improved efficiency and transparency.
- Complete a citywide annual records destruction and continue to evaluate, coordinate, and facilitate the records destruction program.
- Conduct a citywide annual staff report training to provide a clearer understanding of what is expected and how to meet those expectations.
- Complete digitization of paper records, digitize all paper documents to enhance accessibility and improve records management.
- Organize the Archive Center to ensure easy retrieval, secure storage, and efficient management of historical and official records.
- Access to Public Records. Continue to work with staff to improve public access by expanding online availability of City records.

City Clerk Office

Budgeted Expenditures, by Expense Type



Personnel Services	**$715,038**	66.55%
Contractual	**$340,993**	31.74%
Materials And Supplies	**$17,150**	1.60%
Utilities	**$1,300**	0.12%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$578,034	$621,112	$703,727	$715,038	$11,311	1.6%
Materials And Supplies	$16,915	$17,588	$15,550	$17,150	$1,600	10.3%
Utilities	$1,184	$1,016	$1,300	$1,300	-	-
Contractual	$14,410	$351,380	$9,150	$340,993	$331,843	3,626.7%
Total Expenditures	**$610,543**	**$991,096**	**$729,727**	**$1,074,481**	**$344,754**	**47.2%**

Communications Budget Detail

What do we do?

The Communications Division is the City of Corona's official storyteller, building trust, fostering pride, and keeping 168,000+ residents connected to the government that serves them. We are responsible for the full spectrum of public-facing communications: from the City's website, social media channels, and digital campaigns, to press releases, live broadcasts, video production, and community events.

Operating within the City Manager's Office, our team manages communications strategy, brand stewardship, graphic design, photography, and video production across all City departments and programs. Our work is guided by three strategic priorities, rooted in the City's adopted Communications Plan and aligned to Strategic Goals #5 and #6 of the City's Strategic Plan:

Strengthen community identity and pride: sharing a clear, consistent story that reflects who we are and what we value, while celebrating Corona's people and progress.

Expand reach and engagement: bringing more voices into the conversation by engaging underrepresented groups and creating deeper opportunities for our most involved residents.

Modernize and grow our digital presence: reimagining how we connect online, growing digital subscribers, and introducing innovative storytelling formats.

Every message we send, every post we publish, and every story we tell reflects the City of Corona's brand promise: You Belong Here.

Goals & Objectives

What did we do in Fiscal Year 2026?

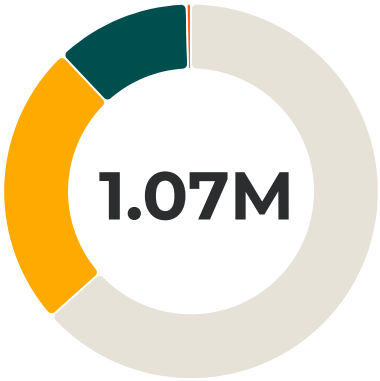
- Conducted a comprehensive web audit in Q2, optimizing 1,295 total pages: 795 pages updated for SEO technical compliance, 176 broken links fixed, 356 redirected links resolved, and 201 outdated pages deprecated. Qualtrics integration enabled for visitor tracking. Every department now has a trained website champion.
- Launched a major social media campaign documenting Downtown transformation. Captured before/during/after photo and video documentation at 6th Street, City Park, North & South Mall, Northgate and other exciting projects.
- Produced the annual State of the City event and supporting video, reaching over 300,000 impressions, 147,000 video views, and 5,900 engagements. Served as a flagship platform for community pride and City progress storytelling.
- Grew and maintained the City's Swag Shop e-commerce platform offering branded merchandise that builds civic pride and extends the You Belong Here brand into the community.
- Produced Day in the Life employee feature videos humanizing City government, showcasing staff expertise and professionalism, and strengthening the connection between residents and the people who serve them.
- Designed and distributed new You Belong Here posters for City facilities and public spaces, incorporating recognition of award-winning employees to celebrate staff and reinforce brand pride throughout the organization.
- Implemented a digital project tracking and request management system in collaboration with IT, improving workflow transparency, team capacity management, and on-time project delivery.
- Supported the annual Community Survey through targeted digital outreach using the Qualtrics XM database and social media promotion to maximize resident participation.

What do we plan to do in Fiscal Year 2027?

- Foster community pride and deepen resident engagement through consistent storytelling rooted in the "You Belong Here" brand, continuing signature content series including Day in the Life, Shop. Dine. Corona., and Downtown Revitalization updates, and producing the 2026 State of the City event and video.
- Support the City's compliance with the DOJ's ADA Title II digital accessibility mandate, which requires all City websites, mobile applications, documents, and digital content to meet WCAG 2.1 Level AA standards by the federal deadline of April 26, 2027.
- Grow the City's digital audience and subscriber base through targeted campaigns and expanded platform presence, targeting 5% year-over-year improvement in social media KPIs and broadening reach to underserved demographics.
- Execute the full FY 2026–27 campaign calendar, including active campaigns for the City Park and Downtown Revitalization, delivering timely outreach materials and public-facing content across all City channels.
- Boost digital engagement through strategic omni-channel media campaigns, combining organic storytelling with paid amplification, short-form video, and new formats such as YouTube Shorts, Tik Toks, and Reels.

Communications

Budgeted Expenditures, by Expense Type



Personnel Services	**$675,672**	63.38%
Contractual	**$262,000**	24.58%
Materials And Supplies	**$124,406**	11.67%
Utilities	**$3,940**	0.37%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$760,785	$759,178	$746,752	$675,672	-$71,081	-9.5%
Materials And Supplies	$320,166	$281,312	$126,406	$124,406	-$2,000	-1.6%
Utilities	$1,669	$4,762	$3,940	$3,940	-	-
Contractual	$198,510	$298,372	$264,000	$262,000	-$2,000	-0.8%
Undefined Expenses	-	$9,309	-	-	-	-
Total Expenditures	**$1,281,130**	**$1,352,932**	**$1,141,098**	**$1,066,018**	**-$75,081**	**-6.6%**

Housing and Homeless Solutions Budget Detail

What do we do?

Homelessness is currently one of the most urgent and significant issues facing local government. Without effective solutions, homelessness impacts the quality of life of everyone and results in expensive cost impacts on taxpayers. The Housing and Homeless Solutions Division was created to strategically address homelessness in the City of Corona. Critical to the success of this program is the successful implementation of the City's Homeless Strategic Plan. The Plan focuses on preventing homelessness and reducing chronic and situational homelessness through a comprehensive system of services that includes outreach and engagement, emergency shelter, a wide range of multidisciplinary services, permanent housing, public/private partnerships, advocacy, and data tracking to measure system performance. The Housing & Homeless Solutions program staff manage the implementation of the Plan through contract administration, grant writing, partnership development, and collaboration with County Agencies, the Continuum of Care, and many other partners.

Goals & Objectives

What did we do in Fiscal Year 2026?

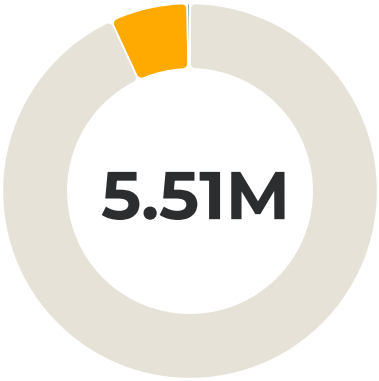
- Housing & Homeless Solutions continued to collaborate with the County, Abode Communities, City Net, CPD HOPE Team, Centro Medico Community Clinic, and Mercy House to maintain 100% lease-up of the Vista Dorada 52 Permanent Supportive Housing Units. This ongoing collaboration ensures that Corona's chronically homeless population is referred to permanent supportive housing as units become vacant at Vista Dorada. In addition, Housing & Homeless Solutions collaborated with faith and community-based organizations to provide social activities and essential items to residents.
- The Housing & Homeless Solutions Manager served as the Chair of the Riverside County Continuum of Care. Duties associated with this role include:
    - Chairing monthly Continuum of Care meetings for the region of Riverside County
    - Participating as a member of the Continuum of Care Board of Governance to approve policies and funding to support regional homeless and housing programs
    - Working with the County Housing and Workforce Solutions Department to provide technical support to help cities in the region to prevent and address homelessness in their respective jurisdictions
    - Collaborating with multiple County Agencies to develop regional strategies and best practices to address homelessness in the region
- Managed $9,498,210 in contract funds for the cities of Corona and Norco. Contract funds include current maximum obligations outlined in the Mercy House and City Net agreements. Both agreements include complex programs funded with federal, state, county and city funds.
- Managed Corona's Homeless System of services including homeless prevention, outreach and engagement, emergency shelter, supportive services, rental assistance, and permanent supportive housing resources.
- Renewed MOU with the City of Norco to manage collaborative homeless services in the cities of Corona and Norco.
- Completed full expenditure and grant reporting of five-year plan and allocation of $3,363,485 in State PLHA funds that supported the Harrison Hope Center.
- Renewed contract with County Behavioral Health for co-location of the Mobile Crisis Management Team (MCMT) in City Hall. Continued collaboration with MCMT, City Net, CPD HOPE, Mercy House, and other stakeholders to address behavioral health crises and to connect at-risk and homeless residents to the County's behavioral health system of services.
- Collaborated with County Housing and Workforce Solutions Department to obtain Board of Supervisors approval of the 5th Street Project-Based Voucher Housing Assistance Payment agreement that will provide an estimated $5.1 million of rent subsidy over a 20-year period.

What do we plan to do in Fiscal Year 2027?

- Work with Mercy House, City Net, County HomeConnect, and County Housing Authority to identify eligible households, support clients in getting documents ready for referral to Coordinated Entry System, and complete voucher approval process to lease up the 5th Street Permanent Supportive Housing units.
- Manage all program components in the Mercy House Homeless System of Services Agreement for Corona:
    - Emergency Shelter Navigation Center
    - Homeless Prevention Eviction Assistance Program
    - Rapid Rehousing Rental Assistance Program
    - Home Furnishing Warehouse Program and Other Supportive Services
    - Permanent Supportive Housing Program
- Coordinate with Centro Medico Community Clinic, Mercy House, and City Net to expand medical, behavioral health, and dental care services offered at the Satellite Clinic at the Harrison Hope Center. Areas of focus include at-risk of homeless clients, motel clients, Hope Center shelter clients, and permanent supportive housing clients.
- Manage all program components in the City Net System of Services Agreement for Corona and Norco:
    - Street Outreach and Engagement
    - Motel Shelter
    - Rapid Rehousing
    - Supportive Services
- According to the County of Riverside, 1st, 2nd, 3rd, and 5th Supervisoral Districts have received State Encampment Resolution Funding (ERF). Once District 4 is funded for an ERF project and when the State releases another NOFA, collaborate with the County of Riverside and the other western cities to submit another Encampment Resolution Funding (ERF) Grant Application. Goal of application to the State would be to continue efforts in the Santa Ana Riverbed. ERF grants support outreach, emergency shelter, housing, encampment clean-up and other activities to reduce fire hazards, preserve wildlife habitat, and connect encampment residents to resources to address homelessness.
- If State releases a new five-year formula NOFA for PLHA funds, write five-year plan, obtain City Council approval, and apply for the next round of funds to support operation of the Harrison Hope Center.
- Utilize HMIS data tracking system to evaluate system performance for client measures such as length of homeles sness, number of first-time homeless, street exit destinations, length of shelter stay, housing placements, and housing retention rates. Report outcomes to City Council on a quarterly basis.
- Work with the League of California Cities, Riverside Division to organize additional educational workshops and panels to educate cities on the value of investing in homeless programs and being a good neighbor to surrounding cities.

Homeless Solutions

Budgeted Expenditures, by Expense Type



Contractual	**$5,127,563**	93.10%
Personnel Services	**$367,242**	6.67%
Materials And Supplies	**$11,846**	0.22%
Utilities	**$1,008**	0.02%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$53,383	$26,901	-	-	-	-
Personnel Services	$280,705	$264,857	$349,789	$367,242	$17,453	5.0%
Materials And Supplies	$49,834	$5,670	$7,271	$11,846	$4,575	62.9%
Utilities	$1,235	$1,310	$1,008	$1,008	-	-
Contractual	$7,005,028	$8,996,830	$5,682,481	$5,127,563	-$554,918	-9.8%
Total Expenditures	**$7,390,183**	**$9,295,567**	**$6,040,548**	**$5,507,658**	**-$532,890**	**-8.8%**

CDBG/HOME Investment Partnership Budget Detail

What do we do?

The City of Corona receives federal funding from Housing and Urban Development under the Community Development Block Grant (CDBG) and HOME Investment Partnership Grant Programs. CDBG funds are utilized for low-and moderate-income housing, economic development activities and community improvements that alleviate blighted conditions within eligible CDBG areas. HOME funds are used to preserve the City's affordable housing stock and tenant-based rental assistance. The Housing & Homeless Solutions Division is responsible for administering these programs in compliance with federal requirements.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Due to a delay with final funding notices received from HUD, in July 2025, finalized the five-year Consolidated Plan for 2025-2029 and the Annual Action Plan for 2025-2026 and subsequently obtained City Council and HUD approval for funds, projects, and activities outlined in the plans.
- Provided technical assistance and guidance to grantees, including Public Service Grant Providers, Code Compliance, and Public Works to ensure compliance and performance in accordance with HUD requirements.
- Assisted in project planning and support of CIP projects funded with CDBG grant funds.
- Conducted quarterly monitoring of grantees and monthly HUD grant drawdowns to reimburse the City for grant expenses.
- Prepared and processed the Annual Action Plan for 2026-2027 and obtained City Council approval for funds, projects, and activities in order to submit the plan before the May 15th HUD deadline.
- Prepared and processed the Fiscal Year 2024-2025 Consolidated Annual Performance Evaluation Report.
- Conducted an Annual Audit of CDBG and HOME Programs, including a comprehensive audit of the HOME TBRA Program. Issued a Corrective Action Plan and Monitoring Report to HOME TBRA service provider.
- For the 2nd year in a row, achieved CDBG timeliness spending milestones mandated by HUD.

What do we plan to do in Fiscal Year 2027?

- Provide programmatic oversight and monitoring support for all CDBG and HOME funded activities.
- Continue to provide technical assistance to nonprofit service providers and city staff or the award capital projects and code compliance.
- Implement the Fiscal Year 2026-2027 Annual Action Plan and execute public service grant contracts and other CDBG and HOME funded programs.
- Provide additional HOME TBRA technical assistance and program oversight to ensure Corrective Action Plan requirements are achieved by service provider.
- Prepare and submit the Fiscal Year 2025-2026 Consolidated Annual Performance Evaluation Report.
- Implement an expanded residential rehabilitation program, including marketing and outreach in mobile home parks.

CDBG/HOME Investment Partnership

Budgeted Expenditures, by Expense Type



Contractual	**$295,501**	97.49%
Materials And Supplies	**$7,400**	2.44%
Utilities	**$200**	0.07%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$42,209	$8,366	$2,482	-	-$2,482	-100.0%
Materials And Supplies	$93,973	$13,469	$7,545	$7,400	-$145	-1.9%
Utilities	$980	$212	$200	$200	-	-
Contractual	$200,653	$206,044	$434,167	$295,501	-$138,666	-31.9%
Total Expenditures	**$337,814**	**$228,092**	**$444,394**	**$303,101**	**-$141,293**	**-31.8%**

Corona Housing Authority (CHA) Budget Detail

What do we do?

The Corona Housing Authority, or CHA, is responsible for administering all low and moderate-income housing functions and assets. CHA is responsible for increasing and preserving the City's affordable housing stock and for developing and implementing affordable housing programs and projects that meet state requirements and support our local Housing Element. The City's newest efforts in furthering the preservation of affordable housing include the creation of a Mobile Home Rent Stabilization Program that will be managed under the CHA. CHA responsibilities fall under the Housing and Homeless Solutions Division in the City Manager's Office.

Goals & Objectives

What did we do in Fiscal Year 2026?

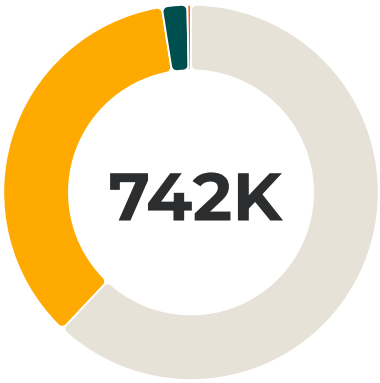
- To ensure long-term financial viability of Corona Del Rey, a 160-unit affordable housing development in the City, worked with National Core to obtain City Council approval of amended loan agreements including amendments to the $1.2 million loan term and interest rate and amendments to the Operation and Maintenance Agreement. The City's affordability requirements will remain in perpetuity.
- Obtained City Council approval to amend the Affordable Housing Disposition and Development Agreement (AHDDA) with C&C Development for the Second Street affordable housing family project. This project will provide 115-units of affordable housing. 20 of the units will provide housing for homeless families. The amended AHDDA enabled C&C Development to comply with tax credit financing requirements to secure $40,000,000 to support construction of the project. The project closed escrow and the City collaborated with C&C Development and the County to celebrate the groundbreaking ceremony in January 2026. Construction of the project is underway.
- Fielded miscellaneous housing inquiries from residents and developers.
- Received eight (8) applications and approved four (4) applications to assist low-income homeowners with repairs under the Residential Rehabilitation Program.
- Prepared annual compliance reports and, in collaboration with Planning, completed the Housing & Program reporting requirements for the annual Housing Element Update.
- Conducted monitoring activities of existing housing assets and affordable housing projects.
- Processed housing loan monthly payments, payoff demands, and subordination requests.
- Launched the Mobile Home Rent Stabilization Ordinance (RSO) Program to support 10 mobile home parks totaling 1,143 spaces in the City. Activities included obtaining Council approval of ordinance, launch of website to post required forms, creation of FAQs, guidelines, and educational materials, collection of rent rolls, calculation of allowable CPI rent increases, conducting resident workshops, creating an online payment portal for fee collection, and processing maximum rent upon vacancy requests.
- Planned and coordinated internal efforts to meet goals and coordinated with the City's fair housing provider to su pport services to meet the City's Housing Elements requirements.
- Collaborated with Economic Development to obtain City Council approval to surplus 3 properties acquired by the CHA in the past. Proceeds from the sale of the Circle City properties will be used to develop affordable housing on more suitable sites.

What do we plan to do in Fiscal Year 2027?

- Work in collaboration with Economic Development to present City Council with options to develop affordable housing at the North Mall. Collaborate with the County and other partners to identify financing strategies and resources to support the development of affordable housing for this project.
- Work with Planning and Development to support the development and monitoring of additional affordable housing units created as a result of the Density Bonus Agreement opportunity in the City.
- Work with C&C Development and Mercy House to secure project-based vouchers and other funding sources to launch the development of 25 units of permanent supportive housing on Second and Buena Vista.
- Assist income-qualified homeowners with health, safety, and code violation reports under the Residential Rehabilitation Program.
- Prepare annual compliance reports due to the State HCD and Housing Element Updates.
- Conduct annual monitoring activities of housing assets and affordable housing projects.
- Continue to implement and manage the Mobile Home Rent Stabilization Ordinance Program.
- Continue to manage the execution of all new Housing Element housing and fair housing program requirements.
- Assist Finance with all internal and external audit activities.

Corona Housing Authority (CHA)

Budgeted Expenditures, by Expense Type



Personnel Services	**$460,350**	62.01%
Contractual	**$263,505**	35.50%
Materials And Supplies	**$16,270**	2.19%
Utilities	**$2,232**	0.30%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$254,886	$290,859	$457,389	$460,350	$2,961	0.6%
Materials And Supplies	$4,865	$4,176	$11,240	$16,270	$5,030	44.8%
Utilities	$138	$106	$1,224	$2,232	$1,008	82.4%
Contractual	$21,035	$112,436	$160,000	$263,505	$103,505	64.7%
Total Expenditures	**$280,925**	**$407,577**	**$629,853**	**$742,357**	**$112,504**	**17.9%**

Community Services



Donna Finch (Community Service Director)

Welcome to the Community Services Department, where we create a community in Corona. The Community Services Department includes Parks, Facility Maintenance, Trails, Library Services, and Recreation. We are your special events coordinator, your access to programs for all ages, your access to city transit, your maintainer of the beautiful open spaces and trees of our City, and we want to community with you. Our vision is for Corona to be an engaged, healthy, and enriched community!

What do we do?

Within the Leisure & Culture service area, the Community Services Department enriches the lives of adults, seniors, youth, and their families through creative recreational programming and the promotion of reading and learning activities through the Corona Public Library. We engage in the community in Corona's parks and trails and through the Park Ranger Program, Park Ambassador Program, and Adopt-A-Park. These services strive to keep parks and open spaces a clean and safe place to enjoy the outdoors. We also relish in the abundance of urban trees we care for and are committed to maintaining a rich Urban Forest in Corona.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals		Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
		Community Services					
			Events and Programs				
	X	Level of social media engagements. Number of social media impressions.	Community Services Virtual Engagement & Social Media (Facebook, Instagram, X & Youtube)	Library - 59,935 Recreation - 8,500	Library - 64,265 Recreation - 10,000	Library - 50,000 Recreation - 13,000	Library-75,000 Recreation 14,000
X		Increase large-scale recreation events that provide both social and economic benefits to the community.	Citywide Events attendance (FY 21 the totals included virtual content for July 4th)	75,000	80,000	95,000	97,000
X		Improve the quality of the City's recreation programs to foster lifelong learning and skills development.	Kids Club Children Served (avg. per week)	330	350	500	500
X		Increase the number of registered participants in City Youth Sports Leagues	Number of Registered Participants in City Youth Sports Leagues (new measure)	640	675	700	750
X		Increase community outreach initiatives to attract more adult participants to City sports leagues.	Number of Registered Participants in City Adult Sports Leagues (new measure)	735	750	775	780
X		Expand the range of staff-led classes and introduce camps during off-school seasons to enhance community engagement and participation.	Number of Contract Class registrants	4,000	7,500	9,000	9,000

Strategic Goals Legend



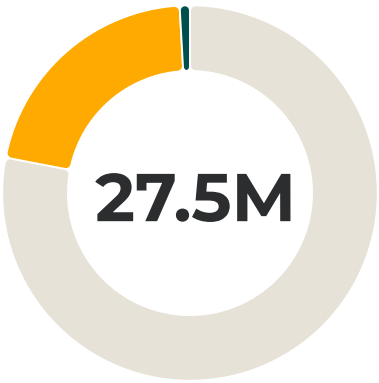
Strategic Goals		Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
		Community Services					
			Library				
X		Increased library program participation is achieved through programming, diverse and interesting collections, and unique services to the community which provide a sense of place.	Library Events/Programs Participation	50,350	57,297	50,000	60,000
X		Library attendance demonstrates the efficacy of programming, diverse and interesting collections, and unique services to the community which provide a sense of place.	Average Patrons (daily)	749	996	750	850
X		Collection circulation (or borrowing) for both digital and physical items provide better acquisition purchasing and data for items most used and needed by the community.	Number of Library Items Borrowed (Physical and Virtual)	397,511	380,683	400,000	400,000
X		Acquistion data allows the library to be on schedule for proper accession and deaccessionng cycles to keep the collection updated and relevant.	Number of items added to Collection	6,636	5,447	7,000	7,000
	X	Passport services provide an easy way to acquire federal documents making the library a more cohesive gathering place for the community. These services also provide dedicated revenue for the City.	Passports Processed /Revenue	5952/$277,067	6135/$300,394	6300/$285,000	6300/$300,000
			Facility Maintenance				
	X	Provide internal city customers with timely and responsive service	Average Number of Days Service Request Remains Active	9	10	9	8
X		Ensure we are completing all service requests in a professional and timely manner.	Number of Completed Service Requests	1,236	5,500	3,000	5,000
X		Provide staff with quality service in an efficient manner	Total Staff Hours for All Completed Service Requests	967	1,079	4,000	4,000
			Parks				
	X	Provide residents with timely and responsive service for all Urban Forest related requests.	Average Number of Days to Respond to Tree Maintenance Service Requests (Standard is 45 days)	26	26	24.5	24.5
X		Ensure staff is addressing all requests to maintain a healthy Urban Forest.	Number of Tree Service Requests Completed	344	2,300	1,500	2,300
X		Improve the quality life for Corona residents by keeping the community looking clean and free of graffiti.	Number of Graffiti Requests Completed per square feet	325,000	174,550	200,000	175,000
			Service Level				
X		Expand the number of Kids Club after-school sites in collaboration with CNUSD to provide more accessible and engaging after-school programs for children.	Number of Kids Club After School Sites	9	8	7	6
X		Increase the number of classes offered per trimester by expanding staff-led classes and engaging additional instructors to enhance the variety of programs available.	Number of Contract Classes Offered a trimester	350	400	450	450
X		Developing "on demand" registration capabilities to provide onsite registration or reservations at parks, fields, or facilities.	Number of Facility Reservation Permits: Centers, Sports fields, and Picnic shelters (permits can be up to a 1-year duration)/ Revenue	Permits - 1,800 Revenue - $440,000	Permits - 1,800 Revenue - $600,00	Permits - 1,900 Revenue - $670,000	Permits - 2,000 Revenue - $710,000

Community Services Organizational Chart



Community Services

Budgeted Expenditures, by Fund

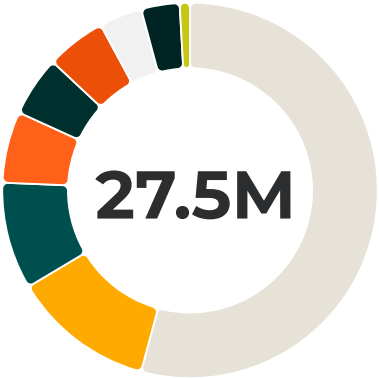


General Fund	**$21,472,134**	78.04%
Special Revenue Funds	**$5,800,935**	21.08%
Enterprise Funds	**$242,507**	0.88%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$17,611,269	$19,203,191	$20,089,378	$21,472,134	$1,382,756	6.9%
Special Revenue Funds	$4,947,868	$5,910,012	$6,063,936	$5,800,935	-$263,001	-4.3%
Enterprise Funds	$210,382	$233,633	$289,997	$242,507	-$47,490	-16.4%
Total Expenditures	**$22,769,519**	**$25,346,836**	**$26,443,311**	**$27,515,575**	**$1,072,264**	**4.1%**

Budgeted Expenditures, by Function



Parks, Trees and Medians Maintenance	**$14,915,335**	54.21%
Facility Maintenance	**$3,366,434**	12.23%
Recreation Services	**$2,535,274**	9.21%
Library Services	**$1,692,448**	6.15%
Reservations & Classes	**$1,422,649**	5.17%
Community Services Administration	**$1,415,994**	5.15%
Special Events & Volunteers	**$1,013,356**	3.68%
Literacy and Community Engagement	**$911,577**	3.31%
Airport Maintenance	**$242,507**	0.88%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Airport Maintenance	$210,382	$233,633	$289,997	$242,507	-$47,490	-16.4%
Facility Maintenance	$2,831,047	$2,818,289	$3,197,578	$3,366,434	$168,855	5.3%
Parks, Trees and Medians Maintenance	$12,952,523	$14,338,133	$14,795,414	$14,915,335	$119,922	0.8%
Recreation Services	$2,496,000	$1,936,191	$2,053,259	$2,535,274	$482,015	23.5%
Library Services	$1,403,945	$1,846,630	$1,785,976	$1,692,448	-$93,528	-5.2%
Literacy and Community Engagement	$788,301	$912,722	$844,746	$911,577	$66,831	7.9%
Special Events & Volunteers	-	$914,064	$963,139	$1,013,356	$50,217	5.2%
Community Services Administration	$1,082,869	$1,044,477	$1,107,086	$1,415,994	$308,908	27.9%
Reservations & Classes	$1,004,450	$1,302,698	$1,406,115	$1,422,649	$16,534	1.2%
Total Expenditures	**$22,769,519**	**$25,346,836**	**$26,443,311**	**$27,515,575**	**$1,072,264**	**4.1%**

Airport Maintenance Budget Detail

What do we do?

The Airport Maintenance team is responsible for the continual maintenance of runways, runway protection zones (RPZ), taxiways, aprons, streets, grounds, lighting, and equipment located within the airport's parameters. The Airport Maintenance section works in conjunction with the Economic Development Airport Program and Utilities Airport Operations section to provide a first-rate General Aviation facility serving commercial operators, recreational flyers, and the City of Corona.

Goals & Objectives

What did we do in Fiscal Year 2026?

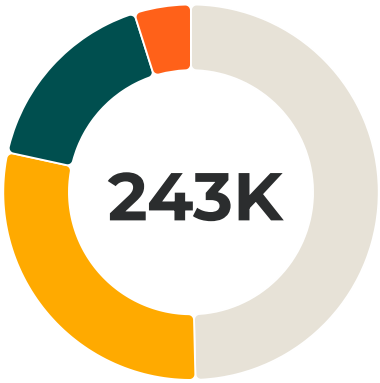
- Continued efforts to remove unauthorized aircraft parked in the City's Long Term and Transient tie-down area.
- Cleared the vegetation in Runway Protection Zones (RPZ) from the South Channel and the North Wall locations.
- Cleared the North and South channels.
- Installed cameras to monitor the newly installed VASI lights.
- Conducted annual airport inspection with DOT inspector.
- Conducted over 200 general condition inspections.

What do we plan to do in Fiscal Year 2027?

- Draft scope of work and bid installation of airport security gates (CIP).
- Continue removal of inoperable/abandoned aircraft.
- Continue collaboration and partnership efforts between the City and City's Master Lease Holders to improve the operations and maintenance throughout the airport.
- Continue vegetation management and general monthly maintenance.
- Continue 4-day-a-week general inspections.

Airport Maintenance

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$120,318**	49.61%
Personnel Services	**$69,856**	28.81%
Contractual	**$40,450**	16.68%
Utilities	**$11,883**	4.90%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$80,081	$86,769	$64,886	$69,856	$4,971	7.7%
Materials And Supplies	$67,753	$90,756	$118,716	$120,318	$1,602	1.3%
Utilities	$10,848	$11,396	$10,896	$11,883	$987	9.1%
Contractual	$37,404	$43,304	$95,500	$40,450	-$55,050	-57.6%
Depreciation	$14,297	$1,408	-	-	-	-
Total Expenditures	**$210,382**	**$233,633**	**$289,997**	**$242,507**	**-$47,490**	**-16.4%**

Community Services Administration Budget Detail

What do we do?

The Community Services Department's Administrative Team sets the vision for creating a sense of place in the City of Corona through celebrating our community, developing programs to increase access to arts, culture, and recreational activities, and ultimately improving the quality of life in Corona. The Administration Team also streamlines department functions, including but not limited to providing frontline customer service, processing onboarding of new staff and completing personnel forms, overseeing department accounting and budget operations, preparing, and managing purchase requisitions, purchasing and contracts, and supervising capital projects. The department also conducts training for the department's registration/reservation software and ensures the accuracy of all transactions. The team works with the Library Trustees and Parks and Recreation Commission on departmental policies, procedures, and programs.

Goals & Objectives

What did we do in Fiscal Year 2026?

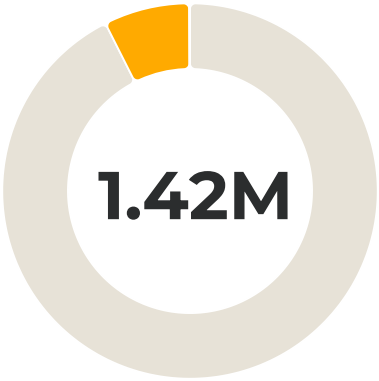
- Developed a City Park Sponsorship Program to establish structured naming rights, sponsorship, and donation opportunities that generate private support to help offset park development, enhancement, and maintenance costs while recognizing community partners.
- Submitted a grant application to the California State Parks Office of Grants and Local Services(OGALS) requesting $6 million in state funding to support the development of City Park.
- Completed design for the City Park project and worked with Public Works to initiate the construction bidding process.
- Relaunch the Canvas on the Curb Program to wrap traffic signal boxes with public art.
- Begin implementing the HCC Operations Plan to renovate and program the site as the City's center for visual and performing arts.
- Conduct analysis of LMD and CFD budgets to evaluate expenditures and revenues and develop a plan to ensure the long-term sustainability of the districts.
- Identify and pursue opportunities to increase cost recovery for City programs, events, and projects.
- Submitted three trail grant applications to pursue Active Transportation Program (ATP) funding for the development and improvement of local trail connections.

What do we plan to do in Fiscal Year 2027?

- Award the construction contract for City Park and initiate groundbreaking, marking the start of the park’s development phase.
- In conjunction with Economic Development, secure naming right agreements, sponsorships, and donations for City Park
- Enhance the City’s Sponsorship Program by clearly outlining the process, opportunities, and recognition benefits to increase participation and attract additional sponsorship support.

Community Services Administration

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,310,727**	92.57%
Materials And Supplies	**$104,308**	7.37%
Utilities	**$960**	0.07%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,008,567	$1,004,364	$1,067,228	$1,310,727	$243,499	22.8%
Materials And Supplies	$40,066	$39,658	$38,898	$104,308	$65,409	168.2%
Utilities	$516	$454	$960	$960	-	-
Contractual	$33,720	-	-	-	-	-
Total Expenditures	**$1,082,869**	**$1,044,477**	**$1,107,086**	**$1,415,994**	**$308,908**	**27.9%**

Recreation Services Budget Detail

What do we do?

The Recreation Services Division provides a variety of programs and services for Corona residents, including youth and adult sports, after-school recreation, summer camps, and extensive services and activities designed for Corona's senior population.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Expanded Extended Learning Opportunities Program (ELOP) within Kids Club at select elementary schools to comply with CNUSD Title I requirements. All sites received full reimbursement from the School District for City monthly membership dues, making this program free to all families.
- Successfully completed third year of partnership with the Riverside County Office on Aging to bring a congregate meal program to the Corona Senior Center. This service provides nutritious meals and social engagement opportunities Monday–Friday, for a suggested donation of $3.00. Operating costs are largely offset by funds utilized by the County through the Older Americans Act.
- Expanded Senior Center programming to include “programming beyond the walls” with quarterly guided hikes, a nd a walking group every other week.
- Implemented the Corona 5000, a successful new signature event in partnership with the OC Marathon that attracted over 2,700 participants and 5,500 attendees.
- Enhanced the Youth Sports programs by adding more sports options.
- Increased the number of adult sports participants and expanded teams to meet rising demand.
- Streamlined the Athletic Facility Policy to clarify user group categories, application requirements, and deadlines.

What do we plan to do in Fiscal Year 2027?

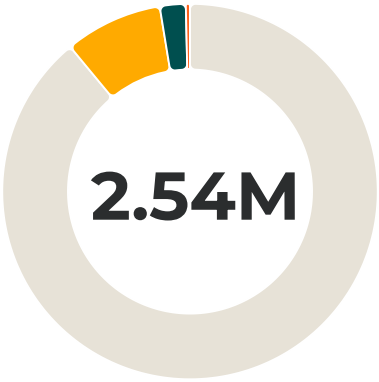
- Continue to seek opportunities with the CNUSD ELOP program to expand program offerings and/or reach into different Corona-based schools
- Increase enrollment within the Kids Club Program to eliminate waitlists
- Work to continually expand Adult Sports participations and offerings. .
- Continue to seek sponsorships, grants, partnerships, and funding opportunities to offset program offerings and events throughout the City service areas.
- Activate the Historic Civic Center with arts programming.
- Update registration processes for the Senior Center utilizing Civic Rec to ensure accurate monthly reports
- Prepare for the relaunch of the Aquatics programming with program development, creation of emergency action plans, standards, and staffing timelines.
- Evaluation of current recreation programming to ensure introduction of new programs and better utilization of facilities.
- Implement a shorter and more efficient one-page part-time employee evaluation form.
- Expand the Senior congregate meal program by identifying additional spaces suitable for food service.
- Implement the transition of Circle City Center programming into alternate City-operated facilities
- Implement City arts programming at the Historic Civic Center
- Continue to grow the field allocation user groups an provide opportunities to more participants.

Service Adjustment Change (Operating Budget)

Description	Amount
1 PT Aquatics Assistant Coordinator	14,142
10 PT Senior Lifeguards & 12 PT Lifeguards	135,213
New Aquatics Program	56,740
Total	**$ 206,095**

Recreation Services

Budgeted Expenditures, by Expense Type



Personnel Services	**$2,256,337**	89.00%
Materials And Supplies	**$213,585**	8.42%
Contractual	**$56,392**	2.22%
Utilities	**$8,960**	0.35%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,618,410	$1,729,061	$1,824,563	$2,256,337	$431,774	23.7%
Materials And Supplies	$286,340	$151,448	$196,736	$213,585	$16,849	8.6%
Utilities	$12,118	$10,483	$8,000	$8,960	$960	12.0%
Contractual	$579,132	$45,199	$23,960	$56,392	$32,432	135.4%
Total Expenditures	**$2,496,000**	**$1,936,191**	**$2,053,259**	**$2,535,274**	**$482,015**	**23.5%**

Reservations & Classes Budget Detail

What do we do?

The Reservations & Classes Team oversees the use of City facilities, including the Circle City Center, the Historic Civic Center, including the operation of Corona's historic theater, Vicentia Activity Center, Victoria Park, Auburndale Community Centers, as well as picnic area reservations at 27 parks Program also, oversee the operations of Contract Classes and Adaptive Services, to program the City's facilities and park sites with engaging programs.

Goals & Objectives

What did we do in Fiscal Year 2026?

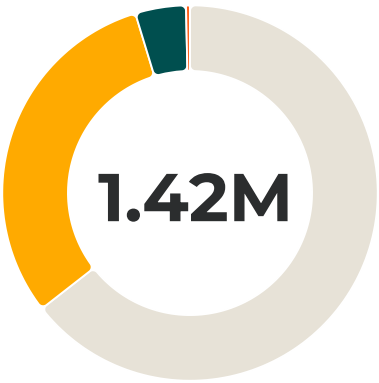
- Finalized the plans for programming of the Historic Civic Center as a center for the arts.
- Worked toward the implementation of the City Parks Operations Plan and Parks and Recreation Master Plan by seeking out and building program through contract instructors, internally led programs, and partnerships, with the intention of having fully programmed sites and consistent attendance throughout the hours of operation.
- Began the transition out of the Circle City Center and increasing the utilization of other City facilities.
- Added more events and specialized programming for the Corona Adaptive community.
- Increased Early Childhood classes, offered more programming and camps led by staff.
- Enhanced the Corona Connection images and increased content.

What do we plan to do in Fiscal Year 2027?

- Expand HCC Showcase Events, piloting new themed events to bring in additional revenue and add to the HCC Presents lineup.
- Enhance On-Demand Reservation System efficiency, allowing for 7 days to 24 hours in advance reservations to be made, and integrate customer support.
- Further expand on the HCC Performing & Fine Arts Center Operational Plan, engaging stakeholders, developing facility usage and occupied rooms.
- Expand Instructor Recruitment by collaborating with local businesses and organizations to offer classes.
- Increase Adaptive Programming, increasing more evening options to accommodate working families and improve accessibility, and collaborate with Southern California Special Olympics to provide opportunities for Corona Adaptive to compete locally.
- Seek new partnerships and pursue sponsorships to enhance events and programs and deepen community involvement.
- Increase Community satisfaction ratings by 10% through targeted improvements.
- Explore transitioning from CivicRec to a more user-friendly, AI-driven software that enhances the user experience and boosts community participation in programs and events.
- Improving the City's website to provide a more accessible, user-friendly experience for the public.

Reservations & Classes

Budgeted Expenditures, by Expense Type



Personnel Services	**$917,074**	64.46%
Contractual	**$438,600**	30.83%
Materials And Supplies	**$62,095**	4.36%
Utilities	**$4,880**	0.34%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$742,642	$822,351	$1,007,110	$917,074	-$90,036	-8.9%
Materials And Supplies	$32,356	$53,603	$51,225	$62,095	$10,870	21.2%
Utilities	$5,634	$5,001	$4,800	$4,880	$80	1.7%
Contractual	$223,818	$421,743	$342,980	$438,600	$95,620	27.9%
Total Expenditures	**$1,004,450**	**$1,302,698**	**$1,406,115**	**$1,422,649**	**$16,534**	**1.2%**

Facility Maintenance Budget Detail

What do we do?

The Facility Maintenance Services Division is responsible for the maintenance and repair of 28 city-owned buildings and related public facilities using both City personnel and contractual services. A systematic preventative maintenance program is utilized to enhance the longevity and efficiency of the buildings and their related equipment and infrastructure.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Continue to complete all scheduled preventative maintenance and perform required repairs in a timely manner.
- Replace Carpet at the Library.
- Reconfigure and remodel the dormitories at Fire Stations 3.
- Upgrade the HVAC system at the Police Department.
- Upgrade the HVAC system at the Library.
- Started a new division in facilities (Enhanced Maintenance Team).
- Remodeled the HCC Gym fitness room.
- Created an EMS training Room at Fire Headquarters.
- Created the Drone Room at PD.
- Remodeled the Vicentia Activity Center (VAC) Lobby and Classrooms.

What do we plan to do in Fiscal Year 2027?

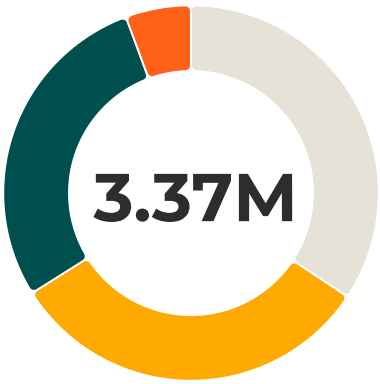
- Create a full city preventive maintenance plan.
- Council Chambers TV Upgrade.
- River Road Facility roof replacement.
- HCC suites upgrades.
- City Lighting upgrades.
- Auburndale Community center upgrade.

Service Adjustment Change (Operating Budget)

Description	Amount
Hoist Lift with adapters	6,000
New Carpet Cleaner	6,000
Total	**$ 12,000**

Facility Maintenance

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,155,302**	34.32%
Materials And Supplies	**$1,068,800**	31.75%
Contractual	**$952,522**	28.29%
Utilities	**$189,810**	5.64%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$66,595	-	-	-	-	-
Personnel Services	$791,016	$835,945	$1,063,789	$1,155,302	$91,512	8.6%
Materials And Supplies	$1,057,540	$1,078,175	$990,961	$1,068,800	$77,839	7.9%
Utilities	$128,617	$141,511	$146,228	$189,810	$43,582	29.8%
Contractual	$787,280	$762,657	$996,600	$952,522	-$44,078	-4.4%
Total Expenditures	**$2,831,047**	**$2,818,289**	**$3,197,578**	**$3,366,434**	**$168,855**	**5.3%**

Library Services Budget Detail

What do we do?

Library Services has three major functions. Library Collection Services provides research assistance to the public, maintains the Integrated Library System, evaluates, as well as selects and processes print and electronic materials. Circulation/Passport Services oversees all activities related to materials circulation, patron accounts, and passport services. Shelving/Reservations does facilities reservations and room set-ups, and are responsible for shelving materials.

Goals & Objectives

What did we do in Fiscal Year 2026?

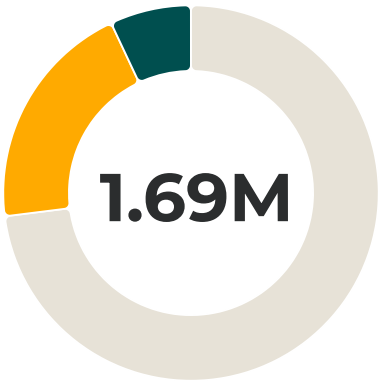
- Transitioned from library desktop computers to laptops and provide lounge-style seating for laptop use in May 2026.
- Completed the relocation of 32,154 adult and teen items as part of the Innovation Center renovation in March 2026.
- Completed the installation of 2 library self-check machines and security gates in August 2025.
- Created an exhibit calendar for Heritage Room. Began processing the 2,700 photographs in the Jerry Soifer Sports Photography Collection.

What do we plan to do in Fiscal Year 2027?

- Return 32,154 adult and teen items to their new shelving for the adult area reopening.
- Update adult-area building signage with City branding; update Teen and Children's signage with age-appropriate design.
- Work with the Innovation Center to expand the Library of Things and explore locker options for storing and dispensing items.
- Increase promotion of electronic collections as part of the Library's Strategic Plan, emphasizing their value and convenience.

Library Services

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,235,720**	73.01%
Materials And Supplies	**$338,340**	19.99%
Contractual	**$118,388**	7.00%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,043,433	$1,219,051	$1,269,987	$1,235,720	-$34,267	-2.7%
Materials And Supplies	$292,793	$454,854	$394,646	$338,340	-$56,306	-14.3%
Contractual	$67,718	$172,725	$121,343	$118,388	-$2,955	-2.4%
Total Expenditures	**$1,403,945**	**$1,846,630**	**$1,785,976**	**$1,692,448**	**-$93,528**	**-5.2%**

Parks, Trees & Medians Maintenance Budget Detail

What do we do?

The Park and Trees Maintenance Program provides maintenance for all developed and underdeveloped parkland. This includes the maintenance of recreation and community buildings, playgrounds, and four aquatic facilities. This division is also responsible for the management of city trees and ongoing maintenance for safety, tree health, and aesthetics, as well as response to storm and emergencies related to City trees. The Parks and Trees Maintenance Program also administers the contracted landscape maintenance of Community Facilities Districts (CFDs) and Landscape Maintenance Districts (LMDs). The Graffiti Removal Program is responsible for the removal of graffiti from all public property and private property when permission is granted. This division also includes the Park Ranger Program, the Park Ambassador Program, and the supervision use of picnic shelters and use of ballfields.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Successfully completed the fourth year of the five-year Urban Forest Management Plan by planting 3,000 trees citywide.
- Completed the Green Latinos Urban Forest Grant.
- Completed the Sheridan Park Playground Installation.
- Implemented year two of the Parks and Recreation Master Plan.
- Implemented year two of the Trails Master Plan and installed trail amenities at multiple trail sites.
- Conducted multiple homeless encampment cleanups at the Santa Ana River bottom.
- Completed installation of new playgrounds at MountainGate, Fairview, and Border Parks.
- Implemented the Residential Pay Program to provide residents with options for tree trimming outside their grid period.
- Received the Trails Merit Award for Trails Planning.
- Successfully Completed several Corona Beautiful projects and guided hikes.

What do we plan to do in Fiscal Year 2027?

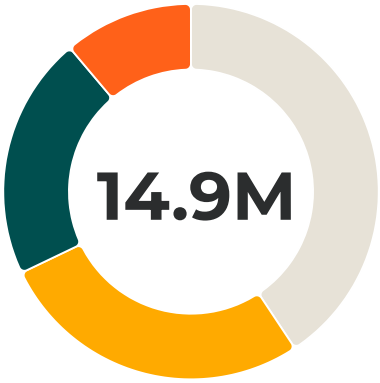
- Implement year three of the Parks and Recreation Master Plan.
- Implement year three of the Trails Master Plan.
- Continue implementation of the Skyline Master Plan.
- Complete design of the El Cerrito Pickleball Facility and begin construction.
- Complete one half of the fifth year of the five-year UrbanForest Management Plan by planting 1,500 additional trees in Corona.
- Begin construction of City Park.
- Implement an off-leash dog public awareness campaign.
- Implement an ebike awareness campaign.
- Complete construction of the Auburndale Park Rehabilitation Project.
- Complete design of the Promenade Park Rehabilitation Project and begin construction.
- Complete the US Tennis Association Grant to resurface courts at Mountain Gate and Eagle Glen Parks.

Service Adjustment Change (Operating Budget)

Description	Amount
3 PT Seasonal Maintenance Crew	71,268
Equipment and Training for Park Rangers	1,000
Park Maintenace Materials	428,000
Uniforms and Materials for 3 PT Seasonal Maintenance Crew	78,000
Total	**$ 578,268**

Parks, Trees & Medians Maintenance

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$6,066,765**	40.67%
Contractual	**$4,058,452**	27.21%
Personnel Services	**$3,127,885**	20.97%
Utilities	**$1,662,234**	11.14%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$2,208,371	$2,289,057	$2,793,601	$3,127,885	$334,284	12.0%
Materials And Supplies	$5,221,402	$6,299,422	$5,504,180	$6,066,765	$562,584	10.2%
Utilities	$1,416,134	$1,675,446	$2,113,182	$1,662,234	-$450,948	-21.3%
Contractual	$4,106,617	$4,074,208	$4,384,451	$4,058,452	-$325,999	-7.4%
Total Expenditures	**$12,952,523**	**$14,338,133**	**$14,795,414**	**$14,915,335**	**$119,922**	**0.8%**

Literacy and Community Engagement Budget Detail

What do we do?

The Literacy and Community Engagement Team is responsible for the development of children, teen and adult library programs, activities and special events, and administers the adult and family literacy programs. The team also coordinates with local businesses, community organizations, and area agencies to develop partnerships, garner program sponsorship, and communicate department activities to residents. The division also coordinates Storyteller, Storytime Assistant, Homework Center, Summer Reading Assistant and Vets Connect program volunteers, and plans On-the-Go outreach to provide activities spanning the Community Services division of the department.

Goals & Objectives

What did we do in Fiscal Year 2026?

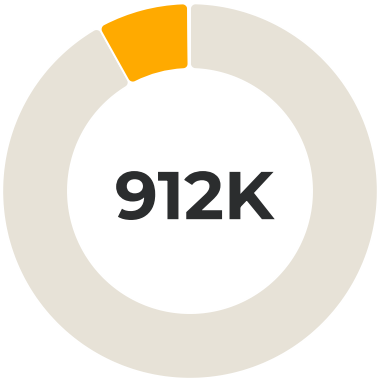
- Established a social media and marketing committee and grew the library's social media interaction with the community through engaging, fun, and well-received social media posts.
- Successfully expanded the Community Services department's Halloweekend activities by including programming at the library with 550 attendees.
- Doubled the attendance of Corona ReaderCon from 200 attendees to 400 in its second year and established relationships with over 60 local authors.
- Utilized partnerships with authors to bring "Guided StoryWalk with the Author" events to Mountain Gate Park. This included space and National Library Week themed events.
- Continued to leverage Beanstack to provide reading challenges for all ages. Added challenges to Beanstack included "1,000 Books Before Kindergarten" and the "Extreme Reader Challenge" for teens and adults.
- Worked with current community partner W.A.L.L.Y to expand the Back-to-School Book Fair to support 75 students with free school supplies, up from 50 the year before.
- Created and opened a Family Literacy Lab to support our Adult and Family Literacy learners. The space was also designed as alternative for families with children with special needs who need a quiet space to work.

What do we plan to do in Fiscal Year 2027?

- Open the library's Innovation Center and develop programming for all ages that utilize the Innovation Center, Maker Exchange, and Computer Learning Center spaces.
- Foster current and new community partnerships with organizations such as Corona-Norco Unified School District Adult School, Norco College, Riverside County Workforce Development, Calbright, and W.A.L.L.Y. to support workforce development programs for teen and adult learners.
- Increase the interest in and attendance of teen programs through both educational and enrichment opportunities.
- Encourage and see a rise in Adult and Family Literacy learners who are participating and actively engaging with other library programs and services.

Literacy and Community Engagement

Budgeted Expenditures, by Expense Type



Personnel Services	**$837,792**	91.91%
Materials And Supplies	**$72,285**	7.93%
Utilities	**$1,500**	0.16%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$637,238	$680,330	$679,573	$837,792	$158,219	23.3%
Materials And Supplies	$113,248	$184,322	$103,728	$72,285	-$31,443	-30.3%
Utilities	$608	$620	$1,500	$1,500	-	-
Contractual	$37,208	$47,450	$59,945	-	-$59,945	-100.0%
Total Expenditures	**$788,301**	**$912,722**	**$844,746**	**$911,577**	**$66,831**	**7.9%**

Special Events & Volunteers Budget Detail

What do we do?

The Special Events team plans and coordinates all City signature events, administers the City's Co-Sponsorship Program for community-organized non-profit events, and helps guide new use requests through local event policies to ensure successful experiences. The Volunteer Program coordinates entry and opportunities for single-day and ongoing volunteer opportunities throughout the City, volunteer recognition, and the development of new opportunities.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Implemented year 3 of 3 to increase large-scale recreation events that provide both social and economic benefits to the community.
- Revised the Co-Sponsorship Program to revisit terms for approved non-profits.
- Enhanced the City's volunteer program through the development of additional opportunities across multiple departments.
- Led the coordination of large number volunteer organizations, achieving the greatest number of volunteers onboarded and the highest volume of donated hours.
- Implemented the Corona 5000, a successful new signature event in partnership with the OC Marathon that attracted over 2,700 participants and 5,500 attendees.

What do we plan to do in Fiscal Year 2027?

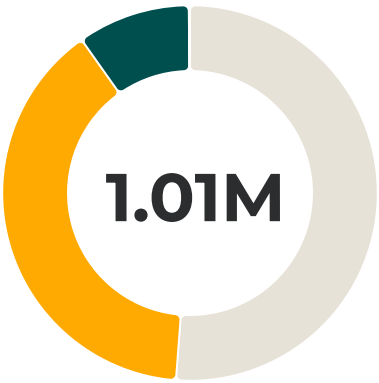
- Review the footprint of current events to more effectively use new open spaces and introduce additional offerings for the community.
- Improve and modernize the website to better feature sponsors and event information, helping attract new partners and sponsors to the City.
- Continue to improve HCC Showcase Events, piloting new themed events to bring in additional revenue and add to the HCC Presents lineup.
- Collaborate with City departments to establish unified marketing standards for social media, digital content, and print materials.
- Expand Adaptive program and event opportunities.
- Create a unified volunteer policy for the City as a whole.

Service Adjustment Change (Operating Budget)

Description	Amount
July 4th Parade Enhancements	16,650
Total	**$ 16,650**

Special Events & Volunteers

Budgeted Expenditures, by Expense Type



Contractual	**$518,800**	51.20%
Personnel Services	**$395,386**	39.02%
Materials And Supplies	**$98,210**	9.69%
Utilities	**$960**	0.09%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	-	$384,419	$340,377	$395,386	$55,009	16.2%
Materials And Supplies	-	$104,524	$76,397	$98,210	$21,813	28.6%
Utilities	-	$2,531	$1,000	$960	-$40	-4.0%
Contractual	-	$422,590	$545,365	$518,800	-$26,565	-4.9%
Total Expenditures	**-**	**$914,064**	**$963,139**	**$1,013,356**	**$50,217**	**5.2%**

Economic Development



Joel Belding (Economic Development Director)

The mission of the Economic Development Department is to provide business attraction, revitalization and expansion opportunities that diversify and strengthen the Corona economy, foster innovation and elevate the quality of life for Corona's community.

What do we do?

The Economic Development Department provides business attraction, development, retention, and expansion, resulting in economic prosperity in Corona. Through a concerted approach and partnerships with the business community, government resource agencies and local colleges, the Office of Economic Development strategically aligns business resources that empower Corona businesses and foster economic growth. The Office of Economic Development implements City Council economic development priorities through internal citywide collaboration and stakeholder engagement that catalyzes prompt business location and expansion. The vision of the Office of Economic Development is to foster and form strategic partnerships that encourage investment in the community, support Corona's businesses, promote entrepreneurship opportunities among Corona's various demographic sectors, and enhance the quality of life for all Coronans.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals	Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
	Economic Development					
X	Expand the number of resources available to the business community to encourage business attraction, retention, and expansion.	Number of business workshops or events (in person or virtual)	40	25	45	47
X	Expand the number of new businesses to encourage jobs and sales tax revenue for the City of Corona and ensure a resilient local economy.	Number of new businesses	1,200	904	1,100	1,100
X	Increasing the number of participants reflects the City's goal to support and grow aspiring entrepreneurs. This encourages the development of small businesses and growth of job creation.	Number of entrepreneurship development program participants to successfully launch their small business	165	124	175	140

Strategic Goals Legend



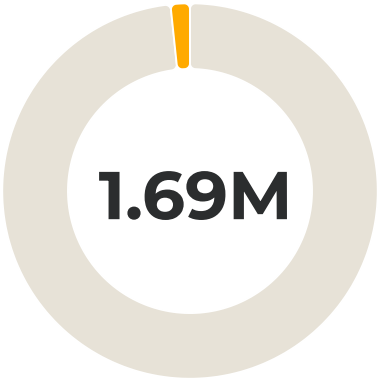
Strategic Goals		Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
		Economic Development					
X		Implementation of the Economic Development Strategic plan is key to supporting and expanding the local business community. It builds economic resiliency, attracts new enterprises to the City, reduces local unemployment and number of living-wage jobs through workforce efforts and career pathways, and offers much more. This is a cohesive and strategic plan for business attraction, entrepreneurship development, business expansion, business retention, and overall business assistance. As more actions are implemented, the City nears its vision and mission for Economic Development.	Number of Economic Development Strategic Plan actions implemented or underway	36	40	43	43
X		Expanding the number of participating businesses will further support the City's goals to maintain local talent, enhance the residents' quality of life, and encourage higher employee retention for employers.	Number of participating businesses to take the Hire Local pledge	30	24	45	47
X	X	Properties are now city-owned and will be instrumental in creating a cohesive redevelopment project in both the North and South Corona Mall.	Percentage of **previously** LAB-owned parcels under construction/rehabilitation in the Corona Mall	100	100	100	100
X	X	Implementation of the Downtown Revitalization Plan is key to creating a thriving, vibrant destination for residents and visitors. As more actions are implemented, the City nears its vision and mission for the Downtown.	Number of Downtown Revitalization Plan strategic actions implemented or underway	34	39	45	45

Economic Development Organizational Chart



Economic Development

Budgeted Expenditures, by Fund

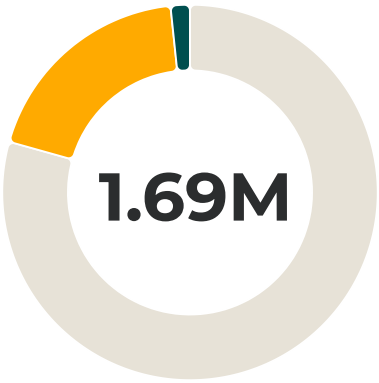


General Fund	**$1,660,522**	98.33%
Enterprise Funds	**$28,187**	1.67%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$1,142,649	$931,053	$1,784,936	$1,660,522	-$124,414	-7.0%
Enterprise Funds	-	$11,218	$24,387	$28,187	$3,799	15.6%
Total Expenditures	**$1,142,649**	**$942,271**	**$1,809,324**	**$1,688,709**	**-$120,615**	**-6.7%**

Budgeted Expenditures, by Function



Economic Development	**$1,339,997**	79.35%
Property Management	**$320,525**	18.98%
Airport - Economic Development	**$28,187**	1.67%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Property Management	-	-	$238,525	$320,525	$82,000	34.4%
Economic Development	$1,142,649	$931,053	$1,546,411	$1,339,997	-$206,414	-13.3%
Airport - Economic Development	-	$11,218	$24,387	$28,187	$3,799	15.6%
Total Expenditures	**$1,142,649**	**$942,271**	**$1,809,324**	**$1,688,709**	**-$120,615**	**-6.7%**

Airport Budget Detail

What do we do?

The Corona Municipal Airport Program is responsible for the management of all aspects of airport operations including: the adherence of lease agreements; compliance with all federal, state, and local laws, ordinances, and regulations; and the continual maintenance of runways, taxiways, aprons, streets, grounds, lighting, and equipment located within the airport's parameters. The Airport Program is dedicated to safety and providing a first-rate General Aviation facility serving commercial operators, recreational flyers, and the City of Corona.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Continued efforts to remove unauthorized aircraft parked in the City's Long Term and Transient tie-down area.
- Kicked off the annual hangar inspection program in conformance with the City’s municipal code. Conducted annual hangar inspections of over 300 hangars and office facilities.
- Cleared the vegetation in Runway Protection Zones (RPZ) from the South Channel and the North Wall locations.
- Cleared the North and South channels.
- Planned and processed the annual airport inspection by the State's Department of Transportation inspector.
- Prepared annual reports to the Corps and County Assessor's Office (Fixed aircraft and possessor interest reports).
- Updated the FAA’s Based Aircraft database, an effort that is required annually and as an aircraft leaves or enters the airport.
- Conducted over 200 general condition inspections.
- Removed all abandoned aircraft from city-operated tie-down spaces.

What do we plan to do in Fiscal Year 2027?

- Conduct the annual hangar inspection program.
- Field calls, requests, complaints, etc. as received.
- Continue collaboration and partnership efforts between the City and City's Master Lease Holders to continue improving the operations and maintenance throughout the airport.
- Continue to enforce lease and use violations.
- Coordinate with IT on a city-approved security system to commence implementation of all Security Measure Improvements to secure the airfield and leased areas 24/7, relocate wrought-iron gate, install new security access system, including added access features such as a keypad, intercom system, remote access, and add chain-link fencing, and emergency gates.
- Manage the airport grants reimbursement requests.
- Continue vegetation management and general monthly maintenance.
- Continue 4-day-a-week general inspections.

Airport

Budgeted Expenditures, by Expense Type



Personnel Services **$28,187** 100.00%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	-	$11,218	$24,387	$28,187	$3,799	15.6%
Total Expenditures	**-**	**$11,218**	**$24,387**	**$28,187**	**$3,799**	**15.6%**

Economic Development Budget Detail

What do we do?

The Economic Development Department seeks to create a resilient and strong Corona economy. To do so there are various roles and responsibilities held amongst staff. Previously this was reflected as three divisions, Business Attraction and Development, Business Retention and Expansion, and Redevelopment. To better serve the business community, leadership has redirected the department to focus instead on overall departmental goals and encourages cross-training. While there are still dedicated project leads, each staff member can engage across all areas. The following depicts some of the overarching efforts for the department in order to best implement the Citywide Strategic Plan, Economic Development Strategic Plan, and Downtown Revitalization Plan.

Business Attraction seeks to enhance marketing, attract quality companies to Corona, and looks at opportunities to increase sales tax revenues and job creation. This is completed though site selection assistance to companies looking to locate in Corona, leads the Department's communications and marketing outreach to promote Corona as a place to do business, and overall supports efforts reflected in the Economic Development Strategic Plan. Key programs include “Craft to Corporate” and “Made in Corona,”

Real Estate and Business Retention conducts property management of City-owned properties, manages the Corona airport, and supports business retention efforts. This includes supporting business expansion, workforce development, and overall aims to keep a pulse on the needs of the Corona business community. Real Estate and Business Retention aims to support Corona companies through business visitations and supports meetings to understand business needs and connect them with various resource agencies to assist them. Key programs include the Manufacturing Assistance Program and Live Work Corona.

Redevelopment involves project management and visioning for Downtown Corona, with dedicated efforts in the North and South Mall. Responsibilities include revitalization, reinvestment, and public-private partnerships to support Corona’s commercial markets. The primary function is to implement the Downtown Revitalization Plan and transform Corona’s Downtown into a thriving, vibrant destination for the community.

Entrepreneurship Development aims to support aspiring entrepreneurs and the growth of the Small Business Community. Efforts involve a Business Roadmap, general business assistance, and working alongside partner agencies to offer dedicated resources. Key programs include English and Spanish Entrepreneurship Academies held throughout the year.

Social media and Business Engagement aims to connect the business community with business resources such as workshops, resource guides, and offers business promotion. Key tools and programs include Shop Dine Corona, enhanced marketing materials, and include promotion across Instagram and the monthly Office of Economic Development Newsletter.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Continued implementation of the City’s Economic Development Strategic Plan examples include, hosting a resource workshop for our manufacturing community, attracting new businesses to the City, and exploring online tools to best support businesses.
- Continued implementation of the Downtown Revitalization Plan, including advancing planning of the Sixth Street Beautification project, exploring financial tools to support efforts, and attracting business types that align with community requests.
- Continued acquisition efforts for the North Mall, with 23 of 24 properties acquired or under contract.
- Hired a firm to support design and entitlement efforts for the North Corona Mall. Issued an RFQ for Developers.
- Continued improvements at the South Mall, now known as The HUB. Continued parking lot improvements, contracted with an architecture firm to prepare renovation plans for two buildings, held two grand openings for Circle City Tavern and The Wine Down, secured additional tenants for the South Mall, rebranded the area as The HUB, and issued an RFP to secure a programming and operating company.
- Advanced efforts for a Food Hall at The HUB. Completed Design for Summer 2026 Construction.
- Established an Entertainment Zone and Jobs Creation Program in the Downtown.
- Supported business attraction and retention through the interdepartmental Team Corona model, assisting more than 22 companies through the development process.
- Conducted 200+ business visits to offer services and retention support.
- Launched Corona’s restaurant Guide and Experience Corona app.

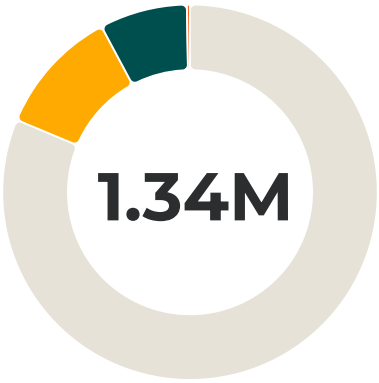
- Enhanced business communication and outreach through the Office of Economic Development's social media accounts, sharing business programs, events, and other resources to support entrepreneurship development. Followers increased from 349 to 1833. Since July 2025, staff have issued 165 social media posts and stories.
- Hosted and co-hosted events to facilitate business development and prosperity.
- Hosted multiple entrepreneurship programs in partnership with resource agencies and offered in English and Spanish to foster entrepreneurial growth across Corona's diverse community.
- Promoted the Live Work Corona workforce development campaign by launching a dedicated website (livework.coronaca.gov) with resource information for both jobseekers and employers and secured 23 Hire Local Pledges from Corona-based companies committed to hiring local jobseekers.
- Continued retail attraction efforts in partnership with a consulting firm and held meetings with multiple retailers expanding in the Southern California market.
- Secured $2.5M in funding and began construction of an Innovation Center to be located at the Corona Public Library.

What do we plan to do in Fiscal Year 2027?

- Continue implementation of the Economic Development Strategic Plan and the economic development priorities and strategies identified in the plan. Develop an EDSP 2.0 that will direct the Department’s efforts and initiatives over the next five years.
- Increase participation in the Live Work Corona workforce development initiative by conducting outreach and increasing the number of businesses to take the Hire Local pledge.
- Continue implementation of the Downtown Revitalization Plan strategies to enhance Corona's Downtown. Efforts include implementation of the Sixth Street Beautification project and implementation of Downtown branding and wayfinding signage.
- Further the Corona Mall revitalization by acquiring the one remaining property to better position the site for a complete redevelopment. Establish relationships with developers and advance the selection process in order to secure a development partner.
- Further support the development community to enhance private investment citywide.
- Host the Grand Opening of the Corona Innovation Center.
- Further support the manufacturing industry through Corona Manufacturing Assistance Program.
- Continue support of entrepreneurship development programming to help with small business creation.
- Implement a Business to Business database to support local purchasing of goods and services.
- Continue tenant attraction and property enhancements for The Hub.
- Implement an incubator that will bring together various resources partners as a one-stop shop to better support our business community.
- Expand business development and education efforts through County and State partnerships.

Economic Development

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,089,422**	81.30%
Contractual	**$146,000**	10.90%
Materials And Supplies	**$101,075**	7.54%
Utilities	**$3,500**	0.26%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$829,793	$684,033	$1,050,724	$1,089,422	$38,698	3.7%
Materials And Supplies	$59,900	$62,198	$123,187	$101,075	-$22,112	-18.0%
Utilities	$2,894	$7,203	$3,500	$3,500	-	-
Contractual	$250,062	$177,620	$369,000	$146,000	-$223,000	-60.4%
Total Expenditures	**$1,142,649**	**$931,053**	**$1,546,411**	**$1,339,997**	**-$206,414**	**-13.3%**

Property Management Budget Detail

What do we do?

Property Management oversees leasable real property at the Historic Civic Center and Corona Mall properties owned by the City. Responsibilities include lease activities, tenant relations, needs assessment/capital improvements, and related activities needed to operate quasi-public/private facilities seamlessly for the tenants and community. Property and asset management activities shall increase as the City moves towards a centralized City asset management framework.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Acquired additional strategic properties within the North and "THE HUB." areas to support long-term redevelopment and economic development objectives.
- Secured new tenants and entertainment-focused tenants within "THE HUB.", with multiple tenant improvements and grand openings anticipated in 2026.
- Advanced implementation efforts related to "THE HUB." activation strategy, including Entertainment Zone coordination, shared-use concepts, tenant recruitment, branding, and public realm improvements.
- Initiated strategic planning efforts to evaluate the long-term vision, operational needs, and redevelopment opportunities associated with the Historic Civic Center (HCC).
- Renewed and renegotiated multiple leases at the Historic Civic Center to better align with evolving City operational and programming goals.
- Managed and coordinated ongoing property management, maintenance, tenant communications, and operational oversight for within the North Corona Mall area.
- Managed and coordinated ongoing property management, maintenance, tenant communications, and operational oversight for properties within "THE HUB." area.
- Coordinated tenant improvement activities, infrastructure upgrades, and maintenance projects at City-owned downtown properties, including lighting, signage, railings, drainage, and public safety improvements.
- Renegotiated and administered lease agreements for City-owned facilities including the Settlement House at 511 S. Vicentia and the YMCA facility at 312 S. Merrill Street.
- Initiated discussions with the YMCA regarding expanded programming opportunities and future operational use of the Auburndale Facility.
- Coordinated with YMCA representatives and City staff regarding the transition and vacating of select City Park facilities.
- Facilitated ongoing coordination with Historic Civic Center tenants regarding events, access control migration, maintenance activities, operational needs, and tenant-related inquiries.
- Conducted maintenance coordination and oversight activities for City-owned vacant parcels.
- Initiated discussions with non-arts tenants at the Historic Civic Center regarding long-term transition opportunities toward a more arts-focused campus and related tenancy considerations.
- Continued administration and oversight of rental assistance and business support efforts funded through ARPA programs.
- Prepared and coordinated annual possessory interest reporting requirements for applicable City-owned leased properties. - Airport
- Initiated procurement and evaluation efforts for a comprehensive property management services model for City-owned downtown properties.
- Coordinated with prospective operators, tenants, brokers, and development partners regarding future redevelopment and activation opportunities throughout the downtown core.

What do we plan to do in Fiscal Year 2027?

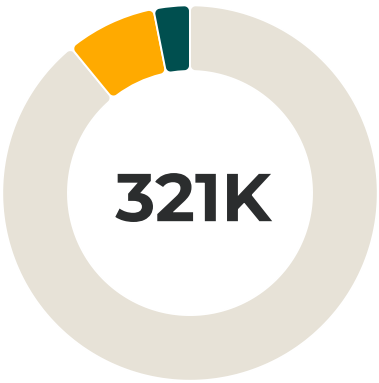
- Continue implementation of the City's downtown revitalization strategy for the North and "THE HUB.", including tenant activation, redevelopment planning, infrastructure improvements, and economic development initiatives.
- Finalize and implement a master property management and operations strategy for "THE HUB.", including execution of a comprehensive property management agreement.
- Advance redevelopment planning and entitlement efforts for the North Corona Mall area, including tenant relocation planning, site analysis, and development feasibility coordination.
- Assess long-term operational and leasing strategies for 152 E. Sixth Street, currently occupied by the Corona-Norco Unified School District.
- Continue lease negotiations and renewals at the Historic Civic Center to align tenant occupancy with the City's long-term vision for the campus.
- Conduct annual lease evaluations for City-owned facilities to determine operational needs, leasing opportunities, redevelopment priorities, and long-term asset management strategies.
- Coordinate ongoing facility maintenance, deferred maintenance planning, and capital improvement needs with the Facilities Division and related City departments.
- Evaluate and coordinate improvements related to Historic Civic Center landscaping, groundskeeping, wayfinding, and overall campus activation.
- Continue coordination of tenant communications, property operations, maintenance activities, and event-related logistics for City-owned downtown properties and facilities.
- Advance discussions and partnerships related to programming, events, and activation opportunities at "THE HUB." and other City-owned downtown properties.
- Continue evaluating opportunities for adaptive reuse, arts and cultural programming, and public-private partnerships at the Historic Civic Center.
- Prepare annual possessory interest reports and maintain compliance with all related reporting requirements.
- Pursue additional grant funding, partnership opportunities, and infrastructure investments to support downtown revitalization and City-owned property improvements.

Service Adjustment Change (Operating Budget)

Description	Amount
Corona North Mall Demolition Project	25,000
Professional and Contractual Services - Corona North Mall	100,000
Professional and Contractual Services - Corona South Mall	113,525
Total	**$ 238,525**

Property Management

Budgeted Expenditures, by Expense Type



Contractual	**$285,525**	89.08%
Materials And Supplies	**$25,000**	7.80%
Utilities	**$10,000**	3.12%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	-	-	$25,000	$25,000	-	-
Utilities	-	-	-	$10,000	$10,000	-
Contractual	-	-	$213,525	$285,525	$72,000	33.7%
Total Expenditures	**-**	**-**	**$238,525**	**$320,525**	**$82,000**	**34.4%**

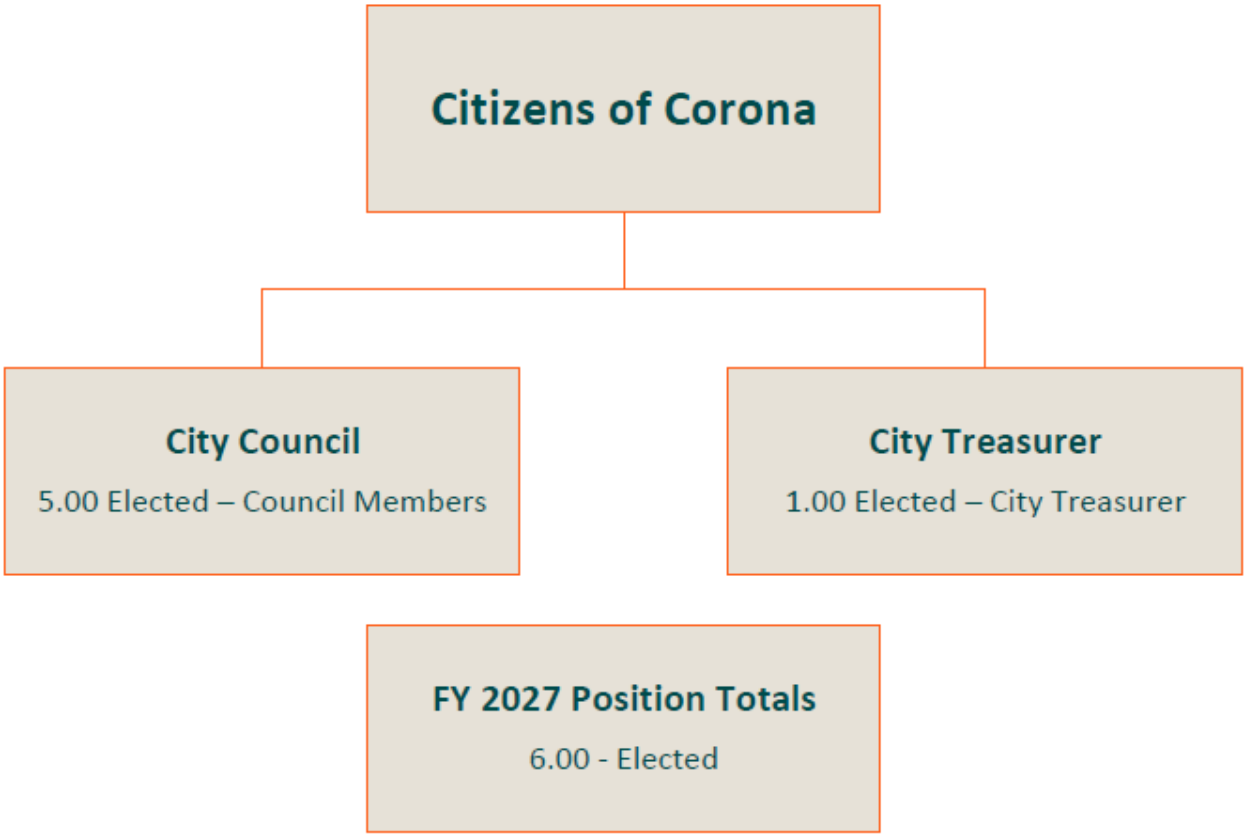
Elected Officials

The mission of the City Council is to receive input from the community and formulate policy upon which all City services shall be developed and implemented. The City Council holds regularly scheduled meetings to represent the public on issues brought to its attention. The City Treasurer enhances the economic status of the City while protecting its assets and maximizing the City's funds through prudent investment.

What do we do?

The City of Corona's Elected Officials represent the residents of Corona in their official capacity. The City Council acts as the legislative body for the City and sets citywide policies for efficient and effective governance. The mission of the City Treasurer is to enhance the economic status of the City while protecting its assets and maximizing the management of the City's funds through prudent investment.

Elected Officials Organizational Chart



Elected Officials

Budgeted Expenditures, by Fund



General Fund	**$209,032**	100.00%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$128,773	$159,963	$216,878	$209,032	-$7,846	-3.6%
Total Expenditures	**$128,773**	**$159,963**	**$216,878**	**$209,032**	**-$7,846**	**-3.6%**

Budgeted Expenditures, by Function



City Council	**$193,903**	92.76%
City Treasurer	**$15,129**	7.24%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
City Council	$114,012	$144,944	$201,771	$193,903	-$7,867	-3.9%
City Treasurer	$14,761	$15,019	$15,107	$15,129	$22	0.1%
Total Expenditures	**$128,773**	**$159,963**	**$216,878**	**$209,032**	**-$7,846**	**-3.6%**

City Council Budget Detail

What do we do?

The City Council provides policy direction, upon which all City actions, programs, and priorities are based. The Council relies on the input from committees, commissions, and resident input on issues under consideration, to assist in public discussion upon which policy is formulated. The City Council extends its influence through review and comments on proposed federal and state legislation, and through participation in regionally oriented governing bodies.

Goals & Objectives

What did we do in Fiscal Year 2026?

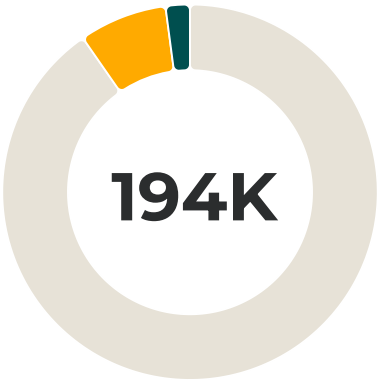
- Successfully recognized outstanding Corona residents through recognitions and proclamations.
- Represented the City on various regional boards and intergovernmental agencies and supported regional activities.
- Continued to encourage community involvement through the appointment of citizens to City commissions, boards, and committees.
- Promoted public safety by protecting residents and businesses.
- Served as liaisons between the City and the business community.
- Adopted policies to continue to enhance the quality of life in Corona.
- Provided city staff with direction on the implementation of the Strategic Plan to carry out priorities for the City.

What do we plan to do in Fiscal Year 2027?

- Adopt a balanced Budget for Fiscal Year 2027 with projections for Fiscal Year 2028.
- Provide policy direction to City staff.
- Continue to provide City staff with direction on the Strategic Plan and to determine priorities for the City.
- Continue to promote Corona as a business-friendly community.
- Continue to receive input from the community.
- Represent the city's interest in intergovernmental agencies and boards.
- Represent the citizens of Corona fairly and with integrity.
- Advocate for the City on state and federal issues.
- Create policies to continue a high quality of life in Corona.
- Continue to enhance Economic Development.

City Council

Budgeted Expenditures, by Expense Type



Personnel Services	**$175,145**	90.33%
Materials And Supplies	**$14,700**	7.58%
Utilities	**$4,058**	2.09%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$91,407	$133,538	$172,213	$175,145	$2,933	1.7%
Materials And Supplies	$18,509	$8,715	$25,500	$14,700	-$10,800	-42.4%
Utilities	$3,796	$2,691	$4,058	$4,058	-	-
Contractual	$300	-	-	-	-	-
Total Expenditures	**$114,012**	**$144,944**	**$201,771**	**$193,903**	**-$7,867**	**-3.9%**

City Treasurer Budget Detail

What do we do?

The City Treasurer is an elected position and is responsible for overseeing the custody and safekeeping of all City funds. Furthermore, the Treasurer has the authority to invest idle funds in certain eligible securities allowed by Government Code Section 53635.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Assured compliance with all federal, state, and local laws governing investments.
- Reviewed the investment portfolio in accordance with the City Investment Policy and California Government Code.
- Conducted quarterly meetings with the Treasury Committee.
- Adopted the 2026 Legislative Platform and Financial Priorities.
- Worked with the Pension Stabilization Trust Board to analyze and recommend funding to the City Council.

What do we plan to do in Fiscal Year 2027?

- Conduct quarterly meetings with the Treasury Committee to provide up-to-date market and economic data and realign the City's investments accordingly.
- Review and evaluate the investment portfolio for areas of improved returns while safeguarding the assets.
- Submit the Investment Policy for City Council approval.

City Treasurer

Budgeted Expenditures, by Expense Type



Personnel Services **$15,129** 100.00%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$14,761	$15,019	$15,107	$15,129	$22	0.1%
Total Expenditures	**$14,761**	**$15,019**	**$15,107**	**$15,129**	**$22**	**0.1%**

Finance



Bruce Foltz (Finance Director)

The Finance Department is committed to the development of sound fiscal policies. It is responsible for providing financial services and facilitating growth in the City through the efficient management of resources and processes. The department provides timely, accurate, clear and complete information and support to other City departments, citizens and the community at large.

What do we do?

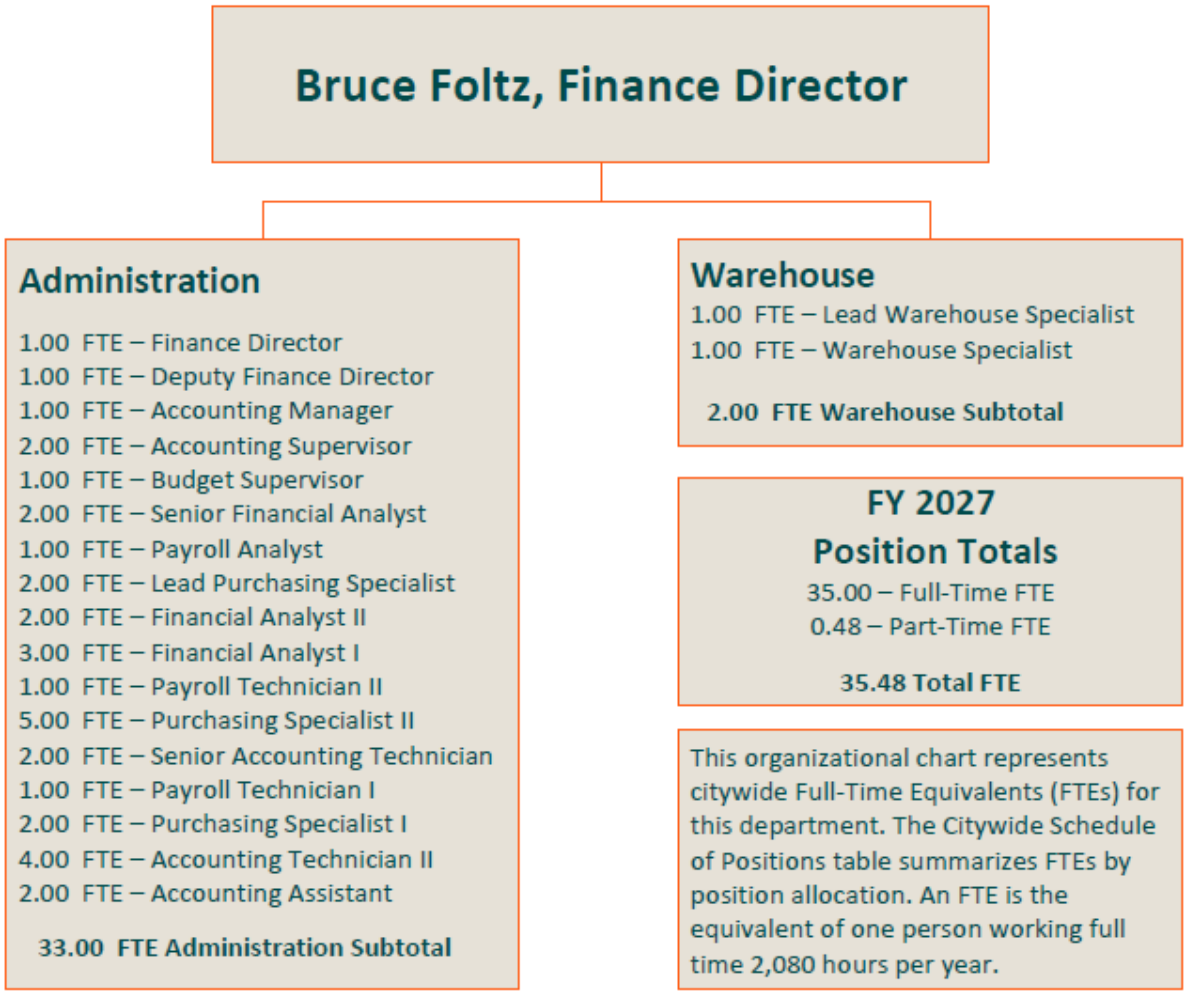
Within the Citywide Internal Support service area, the Finance Department is responsible for citywide financial administration and overview of warehouse operations.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

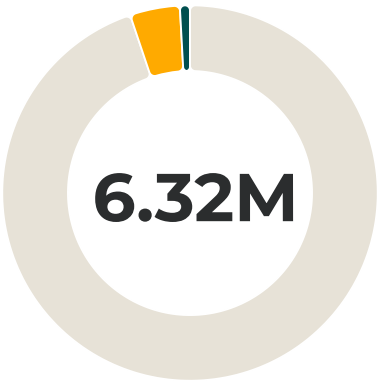
Strategic Goals			Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
			Finance Department					
X			Target Debt per Capita <$2,000	Debt per Capita (Excluding Pension Obligation Bond)	$515	$505	$1,120	$1,410
X			Target Bond Credit Rating - AAA	Bond Rating (S&P)	AA+	AA+	AA+	AA+
		X	Process Vendor Invoices within an Average of 30 days	Percentage of AP Invoices Processed within 30 days	90%	90%	90%	90%
		X	Maintain Aging Receivables under 90 days	Percentage of Aging Receivables under 90 days	93%	93%	93%	93%
X			Return on investment above Benchmark	Investment Return above Benchmark (ICE BAML 1-5 Year Treasury) by bps	+25bps	+25bps	+15bps	+15bps
	X		To receive more complete P-tracks from departments using Phases and Checklists created. Purchasing to complete in a timely manner.	P-Tracks Completed (purchasing requests)	1,735	1,890	1,950	2,050
	X		To ensure that the end users and departments are getting what they need to serve the community.	Number of Purchase Orders Completed	1,389	1,484	1,503	1,605
	X		To be transparent and have fair competition amongst all vendors in order to obtain the best quality at the most reasonable price.	Number of Bids Completed	83	76	55	65
	X		To have accountability on what is required from the City and from the vendor. To establish and formalize the relationship between the City and the vendors and to define obligations.	Number of Contracts Executed	475	495	515	650

Finance Organizational Chart



Finance

Budgeted Expenditures, by Fund

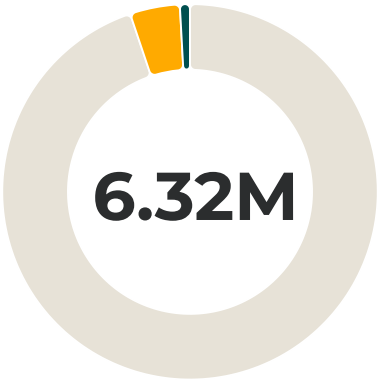


General Fund	**$5,992,696**	94.83%
Internal Service Funds	**$272,032**	4.30%
Successor Agency Funds	**$54,509**	0.86%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$4,651,763	$4,885,584	$5,654,061	$5,992,696	$338,635	6.0%
Successor Agency Funds	$31,897	$29,568	$32,024	$54,509	$22,485	70.2%
Internal Service Funds	$216,635	$209,232	$261,256	$272,032	$10,776	4.1%
Total Expenditures	**$4,900,294**	**$5,124,383**	**$5,947,342**	**$6,319,237**	**$371,896**	**6.3%**

Budgeted Expenditures, by Function



Finance Administration	**$5,992,696**	94.83%
Warehouse	**$272,032**	4.30%
Successor Agency Dissolution	**$54,509**	0.86%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Successor Agency Dissolution	$31,897	$29,568	$32,024	$54,509	$22,485	70.2%
Finance Administration	$4,651,763	$4,885,584	$5,654,061	$5,992,696	$338,635	6.0%
Warehouse	$216,635	$209,232	$261,256	$272,032	$10,776	4.1%
Total Expenditures	**$4,900,294**	**$5,124,383**	**$5,947,342**	**$6,319,237**	**$371,896**	**6.3%**

Finance Administration Budget Detail

What do we do?

The Budget and Revenue function is responsible for preparing and maintaining the City's operating and capital budgets. This area also monitors all revenue accounts, provides revenue estimates for budgetary purposes, coordinates a Citywide biennial user fee study, and coordinates the cost allocation plan. Other areas of responsibility include activities related to transient occupancy taxes and oversight of the business license program, centralized cashiering, and personnel related activities that include cost analysis and maintaining information for the Human Resources system.

The Development Accounting function administers the financial aspects of the City's development activities, such as the formation and administration of Community Facility Districts and other land-based financing programs; the City's long-term debt, including issuance, refunding and compliance monitoring; the reporting of Citywide developer impact fees; and the calculation, levying and reporting of special assessment taxes.

The General Accounting function manages and maintains the City's financial records in conformity with generally accepted accounting principles and in compliance with federal, state, and local laws. It ensures appropriate internal controls are in place to safeguard City assets. The function provides payroll, accounts payable, accounts receivable, financial reporting, grant management, investment activities, and general accounting services. The General Accounting group provides accurate and timely data to internal and external users to analyze various performance indicators and productivity for enhanced accountability and effective use of financial resources.

The Purchasing function is responsible for the procurement of goods and services necessary for the City to serve its constituents in the most responsible, cost-effective manner. In accordance with Corona Municipal Code Chapter 3.08, the Purchasing Division will ensure that all City purchases follow the procedures to implement the City's participation in the Uniform Public Construction Cost Accounting Act pursuant to California Public Contract Code, Section 22000 et seq.

Goals & Objectives

What did we do in Fiscal Year 2026?

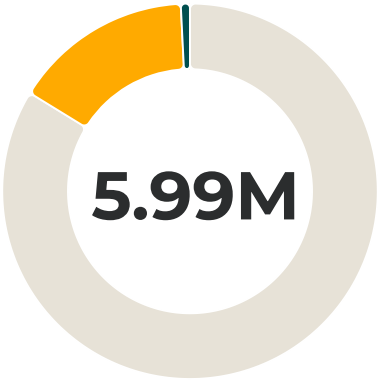
- Received the thirty-fifth consecutive Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA), the highest form of recognition in governmental accounting and financial reporting.
- Received an unmodified opinion from the annual financial audit for FY2025.
- Received the twenty-second consecutive California Society of Municipal Finance Officers (CSMFO) Excellence in Budgeting Award.
- Received the tenth budget award from the GFOA.
- The following purchasing improvement items were completed in FY 2026:
  - Update Purchasing Ordinance.
  - Update Purchasing Manual.
  - Update RFP and Bid templates.
  - Implement a simplified agreement for recreation low-risk vendors.
- Worked with the Pension Stabilization Trust Board to analyze the City's new unfunded pension liabilities and recommended a FY 2026 pension trust contribution to the City Council.

What do we plan to do in Fiscal Year 2027?

- Receive the GFOA award for the Annual Comprehensive Financial Report (ACFR).
- Receive the GFOA and CSMFO awards for the annual adopted budget.
- Receive an unmodified opinion from the annual financial audit.
- Maintain aging of receivables to be under 90 days.
- Process vendor invoices within an average of 30 days.
- Ensure successful implementation of the new ERP system Workday with a go-live date of July 1, 2026 and post go-live operations.
- Implement Workday purchasing module.
- Train and assist departments on how to create purchase requisitions.
- Implement a new work order system to replace P-Track.
- Issue Lease Revenue Bonds for the Downtown Revitalization Plan.

Finance Administration

Budgeted Expenditures, by Expense Type



Personnel Services	**$5,019,296**	83.76%
Contractual	**$926,290**	15.46%
Materials And Supplies	**$46,630**	0.78%
Utilities	**$480**	0.01%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$3,790,276	$4,073,077	$4,681,656	$5,019,296	$337,640	7.2%
Materials And Supplies	$41,438	$57,922	$46,390	$46,630	$240	0.5%
Utilities	$70	-	-	$480	$480	-
Contractual	$819,978	$754,585	$926,015	$926,290	$275	-
Total Expenditures	**$4,651,763**	**$4,885,584**	**$5,654,061**	**$5,992,696**	**$338,635**	**6.0%**

Successor Agency Dissolution Budget Detail

What do we do?

The Successor Agency is responsible for implementing all legal processes and wind-down activities as outlined in AB X126 and AB 1484 for the elimination of redevelopment agencies and activities.

Goals & Objectives

What did we do in Fiscal Year 2026?

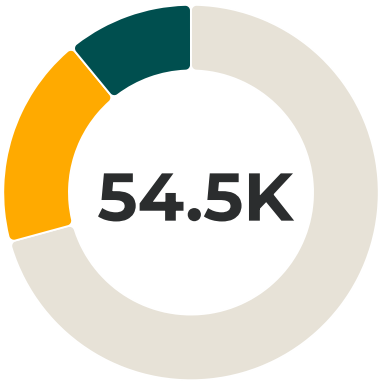
- Prepared the Annual Recognized Obligation Payment Schedule (ROPS) and Successor Agency Administration Budget to the County Oversight Board and State Department of Finance and received Redevelopment Property Tax Trust Fund (RPTTF) remittances to pay for redevelopment debt.

What do we plan to do in Fiscal Year 2027?

- Prepare and submit an Annual Recognized Obligation Payment Schedule (ROPS) and Successor Agency Administration Budget to the County Oversight Board and State Department of Finance in order to receive Redevelopment Property Tax Trust Fund (RPTTF) remittances to pay for redevelopment debt.

Successor Agency Dissolution

Budgeted Expenditures, by Expense Type



Personnel Services	**$38,570**	70.76%
Contractual	**$9,969**	18.29%
Materials And Supplies	**$5,970**	10.95%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$20,123	$17,095	$27,895	$38,570	$10,675	38.3%
Materials And Supplies	$3,012	$3,113	$4,129	$5,970	$1,841	44.6%
Utilities	$9	$73	-	-	-	-
Contractual	$8,753	$9,287	-	$9,969	$9,969	-
Total Expenditures	**$31,897**	**$29,568**	**$32,024**	**$54,509**	**$22,485**	**70.2%**

Warehouse Budget Detail

What do we do?

The Warehouse Services Program provides for a centralized inventory and warehouse operations, storage, shipping, receiving, and distribution operations for inventory items, file archives, surplus material, and housing of supplies and equipment requiring temporary storage.

Goals & Objectives

What did we do in Fiscal Year 2026?

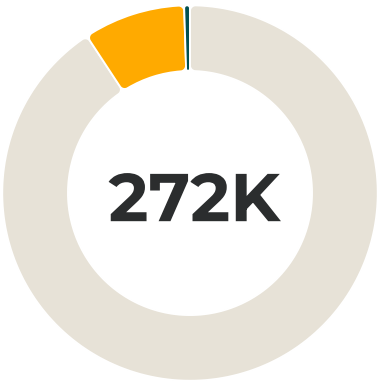
- Closely monitored Warehouse inventory and ensured adequate inventory supply levels were maintained to support Citywide operations.
- Reviewed minimum and maximum required quantities throughout the warehouse to ensure stock is available when needed, without carrying an excessive number of parts.

What do we plan to do in Fiscal Year 2027?

- Continue to closely monitor Warehouse inventory to ensure adequate inventory supply levels are maintained to support the City as a whole.
- Continue to fine tune warehouse reporting to allow staff to more efficiently source products using "just in time" (JIT) ordering.
- Expand storage capacity of facility more efficiently to generate increased storage options.
- Continue to optimize visual information for all items found on NexGen. Update pictures and information currently not available on all items.

Warehouse

Budgeted Expenditures, by Expense Type



Personnel Services	**$246,862**	90.75%
Materials And Supplies	**$23,805**	8.75%
Utilities	**$1,365**	0.50%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$216,732	$228,141	$233,173	$246,862	$13,689	5.9%
Materials And Supplies	-$13,529	-$20,315	$26,858	$23,805	-$3,053	-11.4%
Utilities	$999	$1,405	$1,225	$1,365	$140	11.4%
Depreciation	$12,433	-	-	-	-	-
Total Expenditures	**$216,635**	**$209,232**	**$261,256**	**$272,032**	**$10,776**	**4.1%**

Fire



Brian Young (Fire Chief)

The mission of the Corona Fire Department is to prevent or minimize the loss of life, damage to the environment, and loss of property from the adverse effects of fire, medical emergencies, and hazardous conditions.

What do we do?

Within the Public Safety and Emergency Response service area, the Fire Department provides a variety of services. Through effective emergency operations, the Corona Fire Department strives to be a professional and compassionate organization that sets the standard for excellence through our service, dedication, and commitment to the community.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals	Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
	Fire Department					
X	Ensure sworn personnel receive adequate training to maintain high levels of competence and professionalism in their duties, essential for public safety and effective emergency response.	Training Hours - Sworn	24,500	23,100	23,000	26,000
X	Track the overall number of responses to various incidents, including emergencies and service requests, to assess workload and resource allocation needs, ensuring timely and appropriate responses to community needs.	Total Responses	16,288	15,957	16,755	17,592
X	Ensure prompt and effective emergency medical services (EMS) responses to medical emergencies, accidents, and other health-related incidents, critical for saving lives and providing quality emergency medical care to the community.	EMS Responses	11,478	11,441	12,013	12,613

Strategic Goals Legend



Strategic Goals	Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
	Fire Department					
X	Ensure rapid and effective responses to fire, hazardous materials, and other emergencies to protect lives, property, and the environment, which are vital for preventing loss of life and minimizing damage.	Fire Responses	385	369	387	406
X	Conduct regular inspections of buildings, facilities, and public spaces to ensure compliance with fire safety codes, regulations, and standards, promoting safety within the community and reducing the likelihood of fire incidents.	Inspections Conducted	3,200	3,200	3,200	3,200
X	Achieve an EMS response time within the 90th percentile, ensuring timely arrival of EMS units to emergencies and improving patient outcomes through prompt medical interventions.	EMS Response Goal - 90% Percentile	80.47%	82.91%	84.00%	86.00%
X	Achieve a response time within the 90th percentile for fire and special operations incidents, ensuring prompt and effective management of emergencies to enhance community safety and resilience.	Fire and Special Operations - 90% Percentile	77.98%	71.38%	75.00%	80.00%

Fire Organizational Chart

Brian Young, Fire Chief

Administration
1.00 FTE – Fire Chief
0.40 FTE – 40-Hour Fire Captain
1.00 FTE – Management Analyst II
1.00 FTE – Executive Assistant
1.00 FTE – Administrative Assistant
2.00 FTE – Office Assistant

6.40 FTE Administration Subtotal

Training and Safety
1.00 FTE – 40-Hour Fire Captain

1.00 FTE Training and Safety Subtotal

Emergency Management
1.00 FTE – Emergency Services Manager
1.00 FTE – Emergency Services Coordinator

2.00 FTE Emergency Management Subtotal

Fire Prevention
1.00 FTE – Fire Marshal
1.00 FTE – Deputy Fire Marshal
1.00 FTE – Fire Inspector II
7.00 FTE – Fire Inspector I
1.00 FTE – Fire Permit Technician

11.00 FTE Fire Prevention Subtotal

Emergency Medical Services
1.60 FTE – 40-Hour Fire Captain
1.00 FTE – Nurse Educator

2.60 FTE Emergency Medical Services Subtotal

Fire Operations and Suppression
3.00 FTE – Deputy Fire Chief
3.00 FTE – Battalion Chief
24.00 FTE – Fire Captain
36.00 FTE – Firefighter/Paramedic
24.00 FTE – Fire Engineer
18.00 FTE – Firefighter

108.00 FTE Fire Operations and Suppression Subtotal

FY 2027 Position Totals
131.00 – Full-Time FTE
4.32 – Hourly FTE (not reflected above)

135.32 Total FTE

This organizational chart represents citywide Full-Time Equivalents (FTEs) for this department. The Citywide Schedule of Positions table summarizes FTEs by position allocation. An FTE is the equivalent of one person working full time 2,080 hours per year.

Fire

Budgeted Expenditures, by Fund

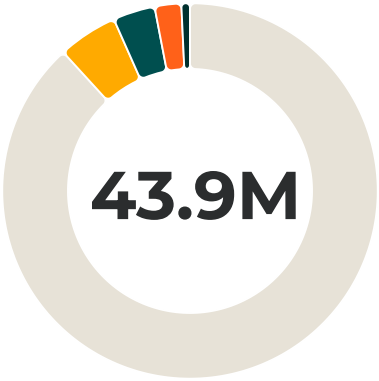


General Fund	**$43,351,840**	98.85%
Special Revenue Funds	**$506,533**	1.15%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$33,409,110	$37,294,526	$39,824,427	$43,351,840	$3,527,413	8.9%
Special Revenue Funds	$4,014	$320,848	$438,099	$506,533	$68,434	15.6%
Total Expenditures	**$33,413,124**	**$37,615,373**	**$40,262,526**	**$43,858,373**	**$3,595,847**	**8.9%**

Budgeted Expenditures, by Function



Fire Operations	**$38,690,001**	88.22%
Fire Prevention	**$2,254,518**	5.14%
Fire Administration	**$1,582,107**	3.61%
Training And Safety	**$1,010,021**	2.30%
Emergency Services	**$321,726**	0.73%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Training And Safety	$1,073,219	$1,074,946	$1,026,066	$1,010,021	-$16,045	-1.6%
Emergency Services	$538,229	$666,389	$278,292	$321,726	$43,435	15.6%
Fire Prevention	$1,454,939	$1,780,655	$2,123,759	$2,254,518	$130,759	6.2%
Fire Operations	$29,520,413	$32,813,132	$35,407,437	$38,690,001	$3,282,563	9.3%
Fire Administration	$826,323	$1,280,251	$1,426,972	$1,582,107	$155,135	10.9%
Total Expenditures	**$33,413,124**	**$37,615,373**	**$40,262,526**	**$43,858,373**	**$3,595,847**	**8.9%**

Fire Administration Budget Detail

What do we do?

The Administration Division consists of the Fire Chief, finance, and administrative support staff. The Division provides leadership, departmental oversight, planning, and policy direction. The Administration division is responsible for the overall management of the Fire Department, including fiscal management, personnel matters, labor relations, and special projects. Additionally, the Administration Division provides support services for all other Fire Department Divisions, and customer service to the public.

Goals & Objectives

What did we do in Fiscal Year 2026?

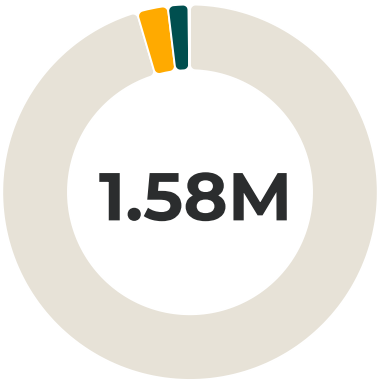
- Expand Wildland Protection Agreements (WPA) with stakeholders.
- Formalize the long-term sustainability/replacement funding for fire apparatus.
- Embrace new technologies to improve response times and operational efficiency.
- Begin the Accreditation process for the agency.
- Expand Virtual Reality(VR) platforms for training and community education.
- Engaged in the planning process for enhancements to Fire Station 2.

What do we plan to do in Fiscal Year 2027?

- Formalize the asset replacement plan using PSTrax.
- Maintain strong fiscal stewardship through long-term financial planning, grant development, and revenue optimization strategies.
- Enhance data-driven decision-making through improved analytics, reporting tools, and performance metrics.
- Launch a department-wide performance dashboard.
- Support planning, design, and potential construction phases related to Fire Station 2 improvements.
- Expand HEARTSafe Corona initiatives, including CPR training, AED deployment, and community outreach partnerships.
- Continue organizational culture initiatives to support a high-performing, resilient workforce.

Fire Administration

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,509,663**	95.42%
Utilities	**$42,365**	2.68%
Materials And Supplies	**$28,279**	1.79%
Contractual	**$1,800**	0.11%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$781,820	$1,244,469	$1,396,801	$1,509,663	$112,862	8.1%
Materials And Supplies	$43,885	$33,571	$28,371	$28,279	-$92	-0.3%
Utilities	$9	$60	-	$42,365	$42,365	-
Contractual	$610	$2,150	$1,800	$1,800	-	-
Total Expenditures	**$826,323**	**$1,280,251**	**$1,426,972**	**$1,582,107**	**$155,135**	**10.9%**

Emergency Services Budget Detail

What do we do?

Emergency Services, commonly referred to as Emergency Management, is charged with reducing community vulnerability to hazards and improving the capability to cope with disasters. Emergency Management protects communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other human-made disasters. This is achieved by implementing the four phases of Emergency management (Mitigation, Planning, Response, Recovery). This includes the development and implementation of Emergency Plans, the training and exercising of city staff to these plans, and ensuring the overall readiness of the City Emergency Operation Center (EOC). The division coordinates with County, State, and Federal partners to secure financial reimbursement for damages incurred during a disaster. Additionally, the Emergency Manager seeks, applies for, and manages numerous State and Federal grants. The division also oversees the Community Emergency Response Team (CERT) training program.

Goals & Objectives

What did we do in Fiscal Year 2026?

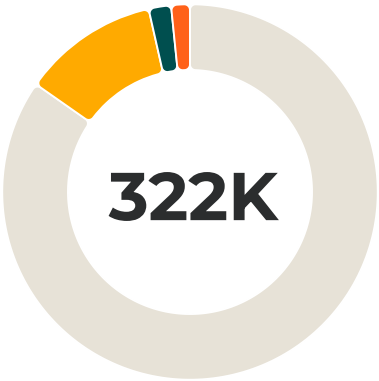
- Delivered multiple CERT programs and academies (Teen CERT, Adult CERT, and Spanish CERT), graduating over 250 participants across schools and the community.
- Expanded preparedness training for Access and Functional Needs populations, including Ability Counts and Independent Options staff.
- Provided community and faith-based preparedness training, including LDS Church and other partner organizations.
- Supported and updated Emergency Operations Plans (EOPs) for partner organizations while initiating the City's 2026–2031 EOP update.
- Completed adoption of the 2023–2028 Local Hazard Mitigation Plan (LHMP) and initiated planning for the next update cycle.
- Conducted citywide training and exercises, including a full-scale evacuation drill (with AAR), Alert & Warning TTX, and Great ShakeOut participation.
- Delivered internal readiness training, including Floor Warden training and Emergency Operations Center (EOC) training and upgrades (JIC and Dispatch integration).
- Supported real-world incident response, including the Green River Fire and Care & Reception Center operations.
- Strengthened regional coordination, serving as Evaluator/Controller for regional exercises and participating in county WebEOC training.
- Secured and managed critical grant funding, including EMPG, UASI, CERT programs, and a pending $2M HMGP grant.

What do we plan to do in Fiscal Year 2027?

- Complete the Emergency Operations Plan (EOP) update.
- Complete the 2028–2032 LHMP.
- Conduct a Call Center Functional Exercise.
- Continue Teen CERT programs (Centennial, Orange Grove, Santiago).
- Launch a Fall Adult CERT Hybrid Academy (English/Spanish).
- Continue development of the SharePoint site for EM continuity and historical records.
- Send five CERT volunteers to the National CERT Conference in Irvine (grant-funded).
- Continue monthly New Employee Orientation trainings.
- Develop updated Emergency Response Guide (ERG) maps for all City facilities.
- Continue management of the AED program.
- Conduct the citywide Great ShakeOut Exercise.

Emergency Services

Budgeted Expenditures, by Expense Type



Personnel Services	**$272,543**	84.71%
Materials And Supplies	**$37,783**	11.74%
Utilities	**$6,200**	1.93%
Contractual	**$5,200**	1.62%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$237,722	$208,153	$247,791	$272,543	$24,753	10.0%
Materials And Supplies	$146,516	$259,200	$21,301	$37,783	$16,482	77.4%
Utilities	$5,030	$4,987	$6,200	$6,200	-	-
Contractual	$148,960	$194,049	$3,000	$5,200	$2,200	73.3%
Total Expenditures	**$538,229**	**$666,389**	**$278,292**	**$321,726**	**$43,435**	**15.6%**

Fire Prevention Budget Detail

What do we do?

One of the core services a Fire Department must provide is to prevent conflagration and minimize fire losses. The Fire Prevention Division strives to minimize potential fire hazards through education, engineering, and enforcement. They are responsible for administering the California Fire Code, California Code of Regulation Titles 19 and 24, and nationally recognized standards and practices. These relate to compliance with fire and life safety requirements set by local, state, and federal governments and apply to both new and existing occupancies. The Prevention Division provides services in the areas of new construction inspections, state-mandated inspections, hazardous materials disclosures, life safety compliance, weed abatement, fuel modification, youth intervention, and fire investigations.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Adopted the 2025 California Fire Code and the new California Wildland-Urban Interface (CWUI) Code.
- Completed the XyloPlan wildfire modeling project, including integration of fuel modification and mitigation planning layers to assist in identifying and prioritizing wildfire mitigation projects.
- Implemented a new business license inspection program through the adoption of a local ordinance.
- Adopted the 2025 Fire Hazard Severity Zone (FHSZ) maps by ordinance, including Moderate, High, and Very High Fire Hazard Severity Zones within the Local Responsibility Area.
- Completed the in-person CUPA Participating Agency (PA) audit for the City's Hazardous Materials Release Response Plans and Inventories (Hazardous Materials Business Plan – HMBP).

What do we plan to do in Fiscal Year 2027?

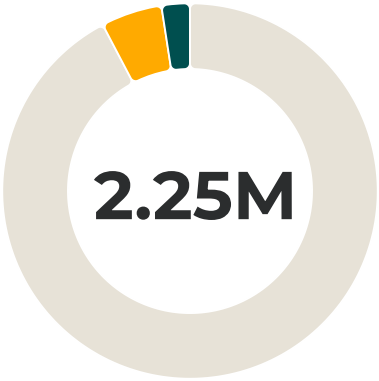
- Utilize the completed XyloPlan data and modeling tools to prioritize wildfire mitigation projects and pursue grant and funding opportunities.
- Transition and onboard a new Fire Marshal while maintaining continuity of Division operations and programs.
- Complete the update to the City's 2021 Community Wildfire Protection Plan (CWPP) and establish prioritized mitigation projects.
- Complete the update to the Sierra Del Oro Fuel Modification Plan.
- Evaluate and implement Zone 0 requirements based on guidance and findings issued by the California Board of Forestry and Fire Protection.
- Convert the existing Office Assistant position to a Permit Technician classification to support higher-level permitting, plan review coordination, and customer service functions.

Service Adjustment Change (Operating Budget)

Description	Amount
1 FT Reclassify Fire Prevention Office Assistant to Fire Prevention Permit Technician	(4,836)
Total	**$ (4,836)**

Fire Prevention

Budgeted Expenditures, by Expense Type



Personnel Services	**$2,081,038**	92.31%
Materials And Supplies	**$118,480**	5.26%
Contractual	**$55,000**	2.44%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,316,502	$1,641,509	$1,937,952	$2,081,038	$143,086	7.4%
Materials And Supplies	$96,331	$107,121	$124,883	$118,480	-$6,403	-5.1%
Utilities	$4,026	$5,430	$5,924	-	-$5,924	-100.0%
Contractual	$38,081	$26,595	$55,000	$55,000	-	-
Total Expenditures	**$1,454,939**	**$1,780,655**	**$2,123,759**	**$2,254,518**	**$130,759**	**6.2%**

Fire Operations and Suppression Budget Detail

What do we do?

Fire Operations and Suppression personnel safeguard Corona citizens and visitors with well-trained and equipped professional firefighters. The Operations section responds to all hazards of emergencies that threaten life, property, or the environment. A daily total of 33 firefighters provides a constant state of readiness from seven fire stations 24/7. These firefighters provide Advanced and Basic Life Support at medical emergencies, extinguish fires, participate in search and rescue operations, respond to catastrophic events, and ensure the City's readiness to respond to and recover from extraordinary emergencies and disasters that impact the City of Corona. Specialized teams include Hazardous Materials Response, Swift Water Rescue, Rope Rescue, Auto Extrication, Multiple Casualty Response, Tactical Response, and Confined Space Rescue. Operations personnel also conduct fire inspections of existing occupancies. The Operations Division also participates in the Statewide Master Mutual Aid Agreement and responds to emergencies under contractual and automatic aid agreements with surrounding communities.

Goals & Objectives

What did we do in Fiscal Year 2026?

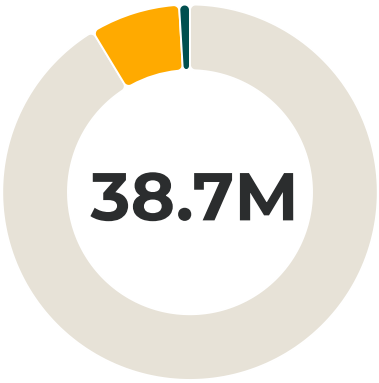
- Continued replacement of end-of-life light-duty vehicles and fire apparatus.
- Continue to create a sustainable blood supply to support the program.
- Implement a new digital CAD integrated building pre-plan program.
- Upgrade all portable and mobile radios to PSEC capable devices.
- Add a 24-hour Safety Officer / Public Information Officer and drone response.
- Maintained a high operational tempo, responding to increasing call volumes while sustaining service levels across all risk types.
- Consistently supported the statewide response to significant emergency incidents

What do we plan to do in Fiscal Year 2027?

- Transition to the PSEC radio system for all radio communications.
- Transition to a state-of-the-art Computer Aided Dispatch program.
- Establish a Rapid Emergency Medical Services (REMS) module.
- Expand EMS system innovation, including continued evaluation of emerging pre-hospital care technologies and programs.
- Expand support of the California Office of Emergency Service (CALOES) aid system.
- Research the feasibility of establishing a wildland fuels crew.

Fire Operations and Suppression

Budgeted Expenditures, by Expense Type



Personnel Services	**$35,335,715**	91.33%
Materials And Supplies	**$2,991,938**	7.73%
Contractual	**$362,348**	0.94%

Budgeted Expenditures Table, by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$26,558,417	$30,113,479	$32,423,613	$35,335,715	$2,912,101	9.0%
Materials And Supplies	$2,563,741	$2,350,230	$2,468,035	$2,991,938	$523,903	21.2%
Utilities	$17,447	$15,966	$36,441	-	-$36,441	-100.0%
Contractual	$380,809	$333,457	$479,348	$362,348	-$117,000	-24.4%
Total Expenditures	**$29,520,413**	**$32,813,132**	**$35,407,437**	**$38,690,001**	**$3,282,563**	**9.3%**

Training and Safety Budget Detail

What do we do?

The Training and Safety Division is responsible for maintaining all applicable certification and licensing records, course and instructor development, maintaining and updating training materials, administering skills testing and instruction, developing health and safety programs, monitoring safety trends, and implementing programs to reduce risk. In addition to standard performance drills, each firefighter completes well over 240 hours of annual training. Areas of training include fire suppression, ladder technique and safety, wildland firefighting, auto extrication, emergency medical services, hazardous materials, swift water rescue, trench rescue, active shooter triage, and fire ground survival. Corona Firefighters collaboratively train with other departments to address agency protocols, inter-agency communication, mutual/automatic aid agreements, operational plans, and unified command. Fire Training also works with statewide organizations tasked with supporting recruitment endeavors through standardized testing, validation, and eligibility lists.

Goals & Objectives

What did we do in Fiscal Year 2026?

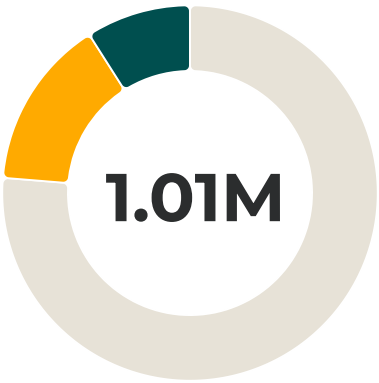
- Implemented a live fire training simulator to enhance realism and improve hands-on training capabilities.
- Delivered consistent, department-wide training across key operational areas, including live fire, structural firefighting, ventilation, wildland incidents, and lithium-ion battery response.
- Conducted quarterly training in technical rescue and hazardous materials, and expanded competency through department-wide UTV operations training.
- Completed two firefighter academies and facilitated training and promotional testing processes for Firefighter Paramedics, Fire Apparatus Engineers, and Battalion Chiefs.

What do we plan to do in Fiscal Year 2027?

- Rehab the training grounds asphalt and concrete around the live fire training simulator.
- Conduct recurring, department-wide multi-company training evolutions to reinforce operational readiness, core competencies, and fire ground safety.
- Expand and deliver focused instruction within all special operations disciplines to strengthen capability, coordination, and safe execution of all-hazard incidents.
- Facilitate comprehensive onboarding and position-specific training for newly hired and promoted personnel across all ranks, ensuring proficiency and standardization.
- Sustain a structured training framework that supports continuous skill development, operational consistency, and organizational preparedness.

Training and Safety

Budgeted Expenditures, by Expense Type



Personnel Services	**$770,533**	76.29%
Materials And Supplies	**$148,488**	14.70%
Contractual	**$91,000**	9.01%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$901,858	$829,138	$787,771	$770,533	-$17,238	-2.2%
Materials And Supplies	$130,086	$156,049	$147,295	$148,488	$1,193	0.8%
Utilities	$923	$346	-	-	-	-
Contractual	$40,352	$89,413	$91,000	$91,000	-	-
Total Expenditures	**$1,073,219**	**$1,074,946**	**$1,026,066**	**$1,010,021**	**-$16,045**	**-1.6%**

General Government/Debt Service

The purpose of the General Government budget is to provide a means for allocating resources for specific items that are of benefit to multiple departments and require special planning, implementation, and monitoring.

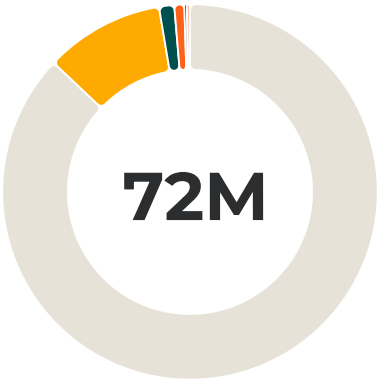
What do we do?

General Government and General City Responsibility relate to city obligations that are not readily assignable to a single department. It also refers to costs which may provide a benefit to multiple departments and programs. General City Responsibility also relates to the cost of utilities to service city buildings (such as natural gas, electricity and water).

Organizational Chart

General Government/Debt Service

Budgeted Expenditures, by Fund

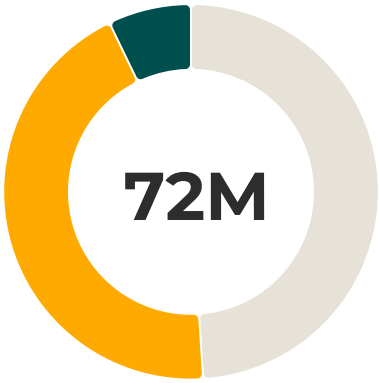


General Fund	**$62,729,243**	87.07%
Agency Funds	**$7,408,240**	10.28%
Successor Agency Funds	**$936,479**	1.30%
Enterprise Funds	**$622,766**	0.86%
Internal Service Funds	**$164,160**	0.23%
Capital Projects Funds	**$155,829**	0.22%
Special Revenue Funds	**$28,028**	0.04%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$49,744,165	$55,773,510	$60,115,421	$62,729,243	$2,613,822	4.3%
Agency Funds	$12,859,035	$13,448,562	$7,460,967	$7,408,240	-$52,727	-0.7%
Special Revenue Funds	$25,245	$26,297	$26,296	$28,028	$1,732	6.6%
Successor Agency Funds	$1,744,389	$1,479,410	$1,270,718	$936,479	-$334,239	-26.3%
Capital Projects Funds	$140,362	$146,209	$146,202	$155,829	$9,627	6.6%
Enterprise Funds	$712,795	$682,457	$686,309	$622,766	-$63,543	-9.3%
Internal Service Funds	$186,572	$181,246	$182,509	$164,160	-$18,349	-10.1%
Total Expenditures	**$65,412,563**	**$71,737,692**	**$69,888,422**	**$72,044,745**	**$2,156,322**	**3.1%**

Budgeted Expenditures, by Function



Debt Service	**$35,275,430**	48.96%
General Government	**$31,613,077**	43.88%
General Government Utilities	**$5,156,238**	7.16%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Debt Service	$38,054,515	$39,308,309	$33,861,168	$35,275,430	$1,414,261	4.2%
General Government	$23,470,150	$28,199,514	$31,479,977	$31,613,077	$133,100	0.4%
General Government Utilities	$3,887,897	$4,229,869	$4,547,277	$5,156,238	$608,961	13.4%
Total Expenditures	**$65,412,563**	**$71,737,692**	**$69,888,422**	**$72,044,745**	**$2,156,322**	**3.1%**

Debt Service Budget Detail

What do we do?

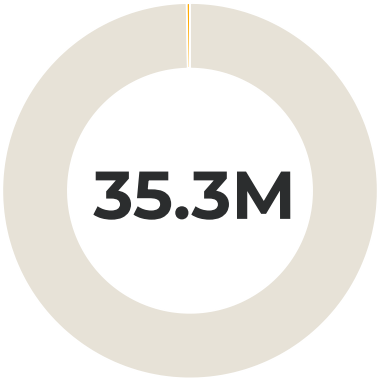
The City's annual operating budget includes provisions to ensure the prompt and full payment of annual debt service (i.e. principal and interest), which is incurred upon outstanding debt instruments previously issued by the City. The proceeds of debt are typically used to either finance the construction of infrastructure (rather than cash funding the capital project) or to refinance existing debt at a lower interest rate (if market conditions are favorable).

The City is required to pay debt service in accordance to bond covenants and indentures, which generally, may "pledge" City revenue (and its "full faith and credit") to guarantee that it fulfills its obligations to investors and provide remedies against the unlikely event of default. Prompt and full payment of annual debt service also ensures that the City maintains favorable bond ratings.

Non-City debt service refers to debt service in which the City merely acts as an agent/trustee. In the City of Corona, this situation arises from special taxes levied on property within, for example, a community facilities district, which is then collected by the City to pay debt service. The City has the obligation to pay debt service, even in the event of a delinquency (by a property owner).

Debt Service

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$35,179,157**	99.73%
Contractual	**$96,273**	0.27%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	$37,942,886	$38,638,057	$33,757,701	$35,179,157	$1,421,455	4.2%
Contractual	$111,630	$670,252	$103,467	$96,273	-$7,194	-7.0%
Total Expenditures	**$38,054,515**	**$39,308,309**	**$33,861,168**	**$35,275,430**	**$1,414,261**	**4.2%**

General Government Budget Detail

What do we do?

Citywide shared costs relate to items which provide a benefit to multiple departments and programs, such as citywide credit card transaction/processing fees, insurance premiums, and the General Fund's share of internal service charges for the information technology and warehouse functions.

One shared cost is the City's obligation to pay certain other post-employment benefits to retirees (OPEB), consisting primarily of retiree medical costs. To mitigate the further escalation of OPEB costs, the City established an irrevocable OPEB trust fund through the California Employers' Retiree Benefit Trust (CERBT) Program in March 2008. The current fiscal policy is to fund the annual required contribution (ARC). The ARC is an actuarially-determined annual contribution that addresses current costs (for active retirees) and future costs (for eligible, current employees) which the City is obligated to pay. OPEB is categorized as a personnel cost.

General Government

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$18,449,368**	58.36%
Personnel Services	**$11,583,269**	36.64%
Contractual	**$1,580,440**	5.00%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$7,556,676	$10,232,559	$11,351,336	$11,583,269	$231,933	2.0%
Materials And Supplies	$14,727,921	$16,990,962	$18,545,212	$18,449,368	-$95,844	-0.5%
Utilities	$7,691	-	-	-	-	-
Contractual	$1,177,862	$975,993	$1,583,429	$1,580,440	-$2,989	-0.2%
Total Expenditures	**$23,470,150**	**$28,199,514**	**$31,479,977**	**$31,613,077**	**$133,100**	**0.4%**

General Government Utilities Budget Detail

What do we do?

This relates to the cost of utilities to service city buildings (such as natural gas, electricity, and water).

General Government Utilities

Budgeted Expenditures, by Expense Type



Utilities	**$5,156,238**	100.00%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Utilities	$3,887,897	$4,229,869	$4,547,277	$5,156,238	$608,961	13.4%
Total Expenditures	**$3,887,897**	**$4,229,869**	**$4,547,277**	**$5,156,238**	**$608,961**	**13.4%**

Human Resources



Lori Sassoon (Chief Talent Officer)

The Human Resources Department is committed to the development of sound personnel management policies. It is responsible for providing human resources based services and facilitating growth in the City. In addition, it strives to develop and maintain high quality personnel resources to manage the City's operations with integrity.

What do we do?

Human Resources is responsible for the management of human resources and employee safety programs. We partner with City departments to hire, compensate, train, support and create a workforce dedicated to delivering high-quality services, which makes Corona a special place to live, work, and thrive.

Strategic Goals Legend



Strategic Goals	Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
	Human Resources/Safety and Training					
X	Maintain a streamlined recruiting and hiring process to reflect best practices.	Average Time to Hire	75 Days	75 Days	75 days	75 days
X	Maintain a streamlined recruiting and hiring process to reflect best practices.	Average Time to Recruit	50 Days	50 Days	50 days	50 days
X	Maintain a streamlined recruiting and hiring process to reflect best practices.	Average Time to Onboard	15 Days	15 Days	15 days	15 days
X	Minimize employee turnover by ensuring that employees are engaged, recognized, appropriately compensated, and given opportunities to grow	Average Turnover Rate	18%	9%	17%	15%
X	Minimize employee turnover by ensuring that employees are engaged, recognized, appropriately compensated, and given opportunities to grow	Average Voluntary Turnover Rate	16%	6%	16%	12%
X	Strive for close to 100% compliance with mandatory safety training for City staff	Safety Training Compliance	90%	92%	92%	90%

Human Resources Organizational Chart



Human Resources

Budgeted Expenditures, by Fund

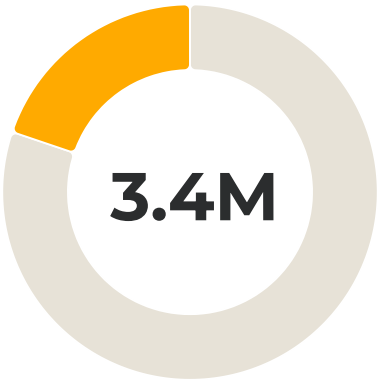


General Fund	**$3,403,133**	100.00%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$2,669,495	$2,711,668	$3,225,556	$3,403,133	$177,577	5.5%
Total Expenditures	**$2,669,495**	**$2,711,668**	**$3,225,556**	**$3,403,133**	**$177,577**	**5.5%**

Budgeted Expenditures, by Function



Human Resources	**$2,729,233**	80.20%
Safety And Training	**$673,900**	19.80%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Human Resources	$2,160,070	$2,275,467	$2,567,182	$2,729,233	$162,052	6.3%
Safety And Training	$509,425	$436,201	$658,375	$673,900	$15,525	2.4%
Total Expenditures	**$2,669,495**	**$2,711,668**	**$3,225,556**	**$3,403,133**	**$177,577**	**5.5%**

Human Resources Budget Detail

What do we do?

The Human Resources (HR) function supports the City's Strategic Goal of a High Performing Government by supporting and developing the City's workforce in partnership with all other city departments. To do this, HR monitors and evaluates current City programs and policies, and develops and enhances new or existing programs to achieve organizational goals. Additionally, the program ensures legal compliance in all facets of human resources management.

HR oversees recruitment and selection procedures to help build and maintain a high-quality workforce and sustain a high-performing organization; ensures that all phases of recruitment and selection comply with applicable federal, state, and local laws, regulations, and guidelines; conducts background checks to determine applicant suitability for City employment and volunteers; negotiates final salary and discuss benefit plans and options with potential new hires; oversees procedures, forms, and onboarding services for all departments; and administers New Hire Orientation.

In the area of benefits, the Department provides information and assistance to all staff including medical, dental, vision, deferred compensation accounts, CalPERS retirement, flexible spending accounts and Employee Assistance Programs. Additionally, HR coordinates compliance with disability laws; is responsible for centralized administration and maintenance of City staff benefits transactions and employee file data; implements the provisions of the Affordable Care Act and monitors ongoing legal compliance requirements; provides service to employees nearing retirement and to all City retirees. HR also administers retiree health benefits, including health & Medicare reimbursement, COBRA, and flexible benefit elections; administers the tuition reimbursement and computer loan programs; provides Disability Interactive Process for non-industrial injuries & coordinates compliance with disability laws.

With regard to classification and compensation, HR administers the City's classification plan and compensation system; conducts and implements classification, reclassification, and organizational studies; research, analyzes, audits, and participates in the maintenance of the City's classification plans; and works with Finance to oversee the City's Position Library and Compensation Plan.

In the area of Employee/Labor Relations, HR provides coaching and guidance to management and supervisors in performance management, discipline and dismissal, and complaint/grievance processing; mediates/negotiates resolution of complaints between management and employees; and provides MOU and Resolution interruption to management, staff, and associations. HR also administers the City's Family Medical Leave, California Family Rights Act, California Pregnancy Disability Leave, and other leaves covered by City policy to ensure compliance with State and Federal Law.

Organizational Development is another key function housed in Human Resources. In collaboration with the City Manager's Office, HR focuses on skill development for employees across the organization, facilitating training opportunities, building employee engagement, and supporting the City's organizational culture.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Continued the multi-year project to implement Work Day as the new ERP system in collaboration with Finance and IT, to replace the City's legacy OneSolution system. During this effort, the Department maintained its time to hire goals despite the intense time demands of the Work Day project.
- Processed through a request from a group of Utilities Department employees to form their own separate bargaining group, the new Corona Utilities Employee Association (CUEA), and began contract negotiations with the new association.
- Conducted the annual employee engagement survey, gathering valuable insights to enhance employee satisfaction and organizational performance, and increasing the employee participation rate from 49% in 2024 to 66% in 2025.
- Continued work on updating the Administrative Policy Library, ensuring policies are current and aligned with legal requirements and best practices, and implementing needed policies where none had previously been created.
- Continued enhancing the Employee Wellness Program, promoting employee well-being, and fostering a healthy work-life balance.
- Implemented a regular calendar of professional development opportunities for employees citywide, capitalizing on webinar opportunities to deliver cost-effective training to larger numbers of team members. The Department also began planning for the launch of Corona University, the City's comprehensive staff development program for all employees.

- Emphasized professional development for the entire staff by making professional human resources training available through attendance at conferences, webinars, and other events throughout the year.

What do we plan to do in Fiscal Year 2027?

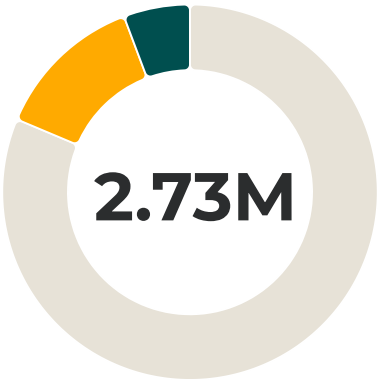
- Continue implementation and successfully go live with new Work Day ERP system in late Spring 2026, to include workforce development, performance management, training, absence management, position management, and payroll. Once live, employees will be able to complete most common tasks via the Work Day mobile app.
- Complete the update to the Administrative Policy Library, combining all policies into a singular Policy Manual that also includes the City's Personnel Rules.
- Continue to create and facilitate professional growth workshops, including the launch of Corona University.
- Expand the use of survey tools to measure employee engagement in real time, and respond to trends with appropriate communication, training, and other tools.

Service Adjustment Change (Operating Budget)

Description	Amount
Compensation Survey for 2027 Labor Negotiations	23,000
Total	**$ 23,000**

Human Resources

Budgeted Expenditures, by Expense Type



Personnel Services	**$2,219,933**	81.34%
Contractual	**$353,000**	12.93%
Materials And Supplies	**$156,300**	5.73%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,756,533	$1,829,233	$2,034,782	$2,219,933	$185,152	9.1%
Materials And Supplies	$183,061	$142,981	$192,400	$156,300	-$36,100	-18.8%
Utilities	$630	$428	-	-	-	-
Contractual	$219,846	$302,825	$340,000	$353,000	$13,000	3.8%
Total Expenditures	**$2,160,070**	**$2,275,467**	**$2,567,182**	**$2,729,233**	**$162,052**	**6.3%**

Safety and Training Budget Detail

What do we do?

The mission of the Safety Division is to develop, maintain, and promote policies, procedures and programs necessary to maintain a safe and healthy environment for staff and visitors of the City of Corona. To accomplish this mission, the Safety Division oversees and implements a citywide comprehensive safety program that includes developing and coordinating safety training and ensuring employees are compliant with required instructor-led and web-based trainings; ensures accurate tracking and recordkeeping of all safety driven trainings via our Learning Management System (LMS); oversees high risk safety programs such as Aerosol Transmissible Diseases, Respiratory Protection Program, Hearing Conservation, Lead Surveillance, Heat Illness, Confined Space, and Lock Out/Tag Out; conducts Environmental Health and Safety (EHS) audits in collaboration with Supervisors, Job Safety Analyses (JSA) to identify new and existing hazards, and accident, incident, and complaint investigations. The Safety Division also coordinates safety programs such as safety footwear, vaccinations, DOT Commercial Driver Program, and ergonomics.

Goals & Objectives

What did we do in Fiscal Year 2026?

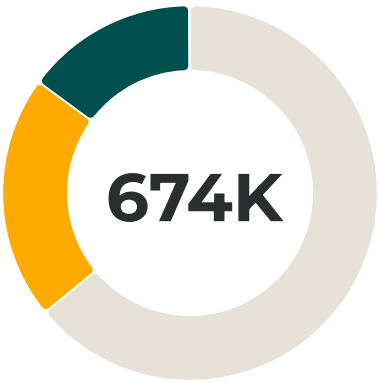
- Developed and/or updated three critical written safety programs and procedures- Workplace Violence Prevention Program (Annual Update), Indoor/Outdoor Heat Illness Program, and Hazard Communication.
- Developed a citywide Supervisor Safety Training course for all supervisory staff to continue our efforts in promoting a proactive safety culture in each Department.
- Utilized the citywide digital Enterprise Health and Safety System to develop a dashboard to track citywide injury trends and leading and lagging safety data to help drive performance and continuous improvement.
- Developed and implemented a digital safety inspection reporting process to increase efficiency, improve data accuracy and enhance safety compliance through real-time reporting.
- Collaborated with departments and performed a chemical inventory and safety data sheet audit to ensure regulatory compliance, protect employee health and prevent accidents.

What do we plan to do in Fiscal Year 2027?

- Develop and/or update three critical written safety programs and procedures (Commercial Driver DOT Program, Aerosol Transmissible Diseases/Zoonotics, and Ergonomics).
- Continue to customize and facilitate in-house online and in-person safety training that provides more effective and specific training that is applicable to City employees.
- Continue to perform Job Safety Analysis (JSAs) in collaboration with departments to identify new and existing hazards.
- Partner with local universities and implement a Safety Internship Program to provide the Safety Division with highly motivated talent to help improve workplace safety, reduce risk, and update safety procedures with fresh academic knowledge.
- Implement a Chemical Inventory and Safety Data Sheet digital storage platform to our existing Enterprise Health and Safety System to ensure employees have accurate, accessible and up-to-date chemical hazard information.

Safety and Training

Budgeted Expenditures, by Expense Type



Personnel Services	**$431,585**	64.04%
Materials And Supplies	**$141,815**	21.04%
Contractual	**$100,000**	14.84%
Utilities	**$500**	0.07%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$240,808	$327,175	$396,805	$431,585	$34,780	8.8%
Materials And Supplies	$199,518	$88,183	$144,470	$141,815	-$2,655	-1.8%
Utilities	$498	$411	$500	$500	-	-
Contractual	$68,601	$20,432	$116,600	$100,000	-$16,600	-14.2%
Total Expenditures	**$509,425**	**$436,201**	**$658,375**	**$673,900**	**$15,525**	**2.4%**

Information Technology



Chris McMasters (Chief Information Officer)

The mission of the Information Technology Department is to serve the City and its citizens by providing the technical framework, strategic vision and forward-thinking technological solutions to facilitate better outcomes through technology.

What do we do?

The Information Technology Department provides technologically innovative solutions to enhance the delivery of services that improve the lives of the citizens and employees of the City of Corona.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals			Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
			Information Technology					
		X	IT is continually needing to learn, train and grow to support the needs of the organization and stay on top of emerging technology.	Training Hours	1,150	1,225	1,225	1,225
X			IT works hard to maintain a low number of overtime hours to ensure we are being fiscally responsible while still being responsive to City operations.	Overtime hours	350	350	350	550
		X	Satisfaction for IT response time continues to rise while maintaining a low employee count.	Percentage of IT FTE to Citywide FTE	3.72%	4.00%	4.00%	3.59%
		X	The number of devices supported by IT shows the volume of work that IT staff continues to address with current staff levels.	Number of Citywide devices supported to the number of FTE	143	129	126	130
X			IT continues to be fiscally prudent with City funds while providing leading technology innovations and efficencies to the City.	Department budget as a percentage of Citywide operating budget	3.70%	3.80%	4.26%	4.42%
	X		A low downtime during main business hours allows staff to continue to be productive with their time.	Percentage of unplanned network downtime during Prime-Time	0.05%	0.02%	0.01%	0.01%
	X		A high network uptime means City staff are able to be productive without downtime caused by IT.	Percentage of network up-time	99.96%	99.98%	99.99%	99.99%

Strategic Goals Legend



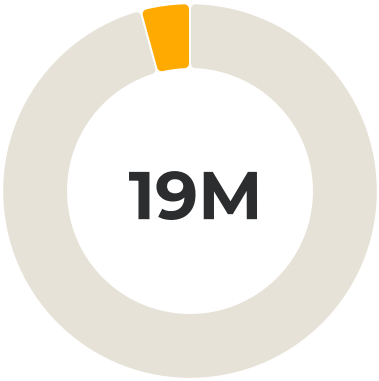
Strategic Goals	Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
	Information Technology					
X	The number of tickets received shows the volume of work that IT staff continues to address with current staff levels.	Number of Support Tickets Received	12,000	14,252	12,872	12,000
X	The number of calls shows the volume of work that IT staff continues to address with current staff levels.	Number of Support Calls Received	13,500	14,000	13,000	10,000
X	Addressing issues on the first interaction saves time for the employee and IT staff time showing a high performing IT department.	First Fix Rate	70.00%	81.20%	90.00%	90.00%
X	To ensure high satisfaction and City staff productivity, IT staff works hard to ensure tickets are resolved in a timely manner.	IT request resolved within 4 work hours	50.00%	51.30%	53.50%	54.00%
X	To ensure high satisfaction and City staff productivity, IT staff works hard to ensure tickets are resolved in a timely manner.	IT request resolved within 8 work hours	55.00%	56.80%	59.50%	62.00%
X	A high City satisfaction rate shows how effective IT is being with current funds and staff levels.	Overall satisfaction rating by internal users (1=Low, 5=High)	4.50%	4.60%	4.80%	4.80%
X	Tickets resolved by our first tier support of Help Desk leads to quicker resolution time and allows other staff to focus on other tasks.	% of Issues Resolved: Level 1 - Help Desk	40.00%	66.20%	46.90%	50.00%
X	Tickets resolved by our staff in-house leads to quicker resolution time than working with vendors.	% of Issues Resolved: Level 2 - Incidents escalated and resolved in-house	58.60%	23.80%	40.60%	40.00%
X	Tickets resolved by vendors geneally increase resolution time and are avoided as much as possible.	% of Issues Resolved: Level 3 - Incidents escalated and resolved by vendors	1.40%	10.00%	15.60%	10.00%

Information Technology Organizational Chart



Information Technology

Budgeted Expenditures, by Fund

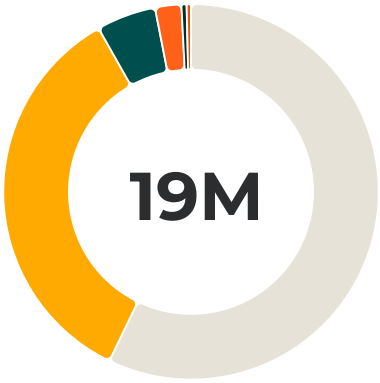


Internal Service Funds	**$18,155,773**	95.75%
General Fund	**$806,352**	4.25%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$725,037	$758,831	$760,962	$806,352	$45,389	6.0%
Internal Service Funds	$16,102,797	$16,976,614	$16,906,194	$18,155,773	$1,249,579	7.4%
Total Expenditures	**$16,827,834**	**$17,735,445**	**$17,667,157**	**$18,962,125**	**$1,294,968**	**7.3%**

Budgeted Expenditures, by Function



Info Tech-Contracts/Renewals	**$10,840,837**	57.17%
Info Tech-Administration	**$6,569,177**	34.64%
Info Tech-Mobile Data Computer	**$968,804**	5.11%
Info Tech-GIS	**$427,975**	2.26%
Info Tech-Tablets	**$83,800**	0.44%
Info Tech-Radio/Comm	**$71,532**	0.38%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Info Tech-Administration	$5,600,868	$5,990,423	$5,977,824	$6,569,177	$591,353	9.9%
Info Tech-Projects	$71,564	$87,127	$57,005	-	-$57,005	-100.0%
Info Tech-GIS	$211,252	$162,608	$394,000	$427,975	$33,975	8.6%
Info Tech-Contracts/Renewals	$10,078,263	$10,579,170	$9,998,629	$10,840,837	$842,208	8.4%
Info Tech-Mobile Data Computer	$804,212	$850,841	$1,084,367	$968,804	-$115,563	-10.7%
Info Tech-Radio/Comm	$19,765	$35,807	$71,532	$71,532	-	-
Info Tech-Tablets	$41,909	$29,470	$83,800	$83,800	-	-
Total Expenditures	**$16,827,834**	**$17,735,445**	**$17,667,157**	**$18,962,125**	**$1,294,968**	**7.3%**

Information Technology Administration Budget Detail

What do we do?

Information Technology Administration and Operations include support of departmental personnel, employee training, office equipment, cybersecurity, emergency communications systems, broadcasting, computer equipment, and software.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Addition of a GIS Manager to manage the GIS Team and transition the IT Administrative Assistant to full-time.
- Continued piloting and deploying new projects and technologies, including AI.
- Provided employee training for certification and improvement of IT skills and knowledge.

What do we plan to do in Fiscal Year 2027?

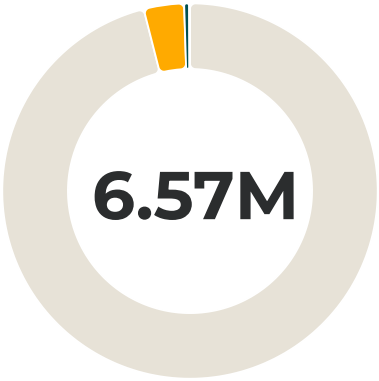
- Continue piloting and deploying new projects and technologies, including AI.
- Continue employee training for certification and improvement of IT skills and knowledge.

Service Adjustment Change (Operating Budget)

Description	Amount
1 FT Application Analyst	116,190
1 FT ERP Administrator	132,320
Total	**$ 248,510**

Information Technology Administration

Budgeted Expenditures, by Expense Type



Personnel Services	**$6,308,745**	96.04%
Materials And Supplies	**$227,332**	3.46%
Utilities	**$29,000**	0.44%
Contractual	**$4,100**	0.06%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$86,100	-	-	-	-	-
Personnel Services	$5,179,907	$5,634,646	$5,734,061	$6,308,745	$574,684	10.0%
Materials And Supplies	$266,106	$277,796	$211,213	$227,332	$16,119	7.6%
Utilities	$34,551	$28,900	$29,550	$29,000	-$550	-1.9%
Contractual	$3,336	$1,474	$3,000	$4,100	$1,100	36.7%
Depreciation	$30,869	$47,607	-	-	-	-
Total Expenditures	**$5,600,868**	**$5,990,423**	**$5,977,824**	**$6,569,177**	**$591,353**	**9.9%**

Contracts/Renewals Budget Detail

What do we do?

Recurring costs include software/hardware licensing, maintenance, and support. These costs ensure that we maintain the current versions of our software and hardware systems to provide better functionality and security.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Continued implementation of SD-Wan for redundancy at additional sites.
- Continued deployment Cloud VOIP phone system and Cloud Call Center system with additional departments.
- Transitioned from VMware to Azure Local HCI Stack at UD and PD.

What do we plan to do in Fiscal Year 2027?

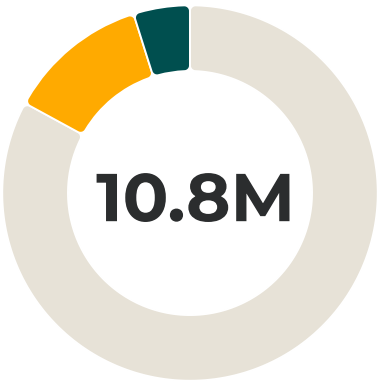
- Continue implementation of SD-Wan for redundancy at additional sites.
- Continue deployment Cloud VOIP phone system and Cloud Call Center system with additional departments.
- Implementation of additional AI software to help augment staff and provide additional efficiencies.

Service Adjustment Change (Operating Budget)

Description	Amount
Hardware/Software/IT cost for 1 FT Transit Program Specialist	2,838
Hardware/Software/IT cost for 1 FT Aquatics Assistant Coordinator	2,838
Hardware/Software/IT cost for Senior Lifeguards & Lifeguards	5,676
Hardware/Software/IT cost for 1 FT Senior Utility Service Worker	1,480
Hardware/Software/IT cost for 1 FT Utility Billing & Meter Services Supervisor	2,838
Hardware/Software/IT cost for 1 FT Utility Maintenance Superintendent	2,838
Hardware/Software/IT cost for 1 FT Utility Service Worker	1,480
Hardware/Software/IT cost for 2 FT Meter Service Technicians	5,676
Hardware/Software/IT cost for 2 FT Utility Service Worker Crew Leader/Equipment Operator	2,959
Total	**$ 28,623**

Contracts/Renewals

Budgeted Expenditures, by Expense Type



Contractual	**$8,991,059**	82.94%
Materials And Supplies	**$1,322,994**	12.20%
Utilities	**$526,784**	4.86%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	$981,814	$1,149,555	$1,564,586	$1,322,994	-$241,592	-15.4%
Utilities	$167,592	$564,016	$527,784	$526,784	-$1,000	-0.2%
Contractual	$6,484,921	$5,952,854	$7,906,259	$8,991,059	$1,084,800	13.7%
Undefined Expenses	$139,131	$148,502	-	-	-	-
Depreciation	$2,304,805	$2,764,243	-	-	-	-
Total Expenditures	**$10,078,263**	**$10,579,170**	**$9,998,629**	**$10,840,837**	**$842,208**	**8.4%**

Geographic Information Systems Budget Detail

What do we do?

Geographic Information Systems (GIS) services include funding for the acquisition of hardware and software, data conversion, and applications development to expand the existing GIS program and provide for integration into new and existing systems, including public safety, utilities, and land development.

Goals & Objectives

What did we do in Fiscal Year 2026?

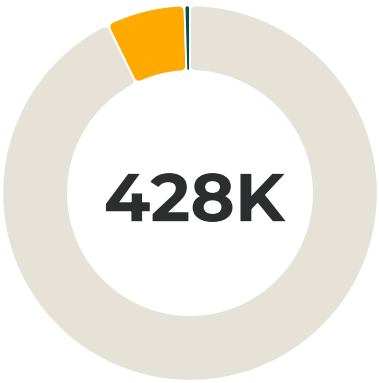
- Utilized GIS consulting service to digitize utility information in preparation for the utilities network platform.
- Developed a Data Governance Model/Plan to streamline data accessibility and assist in data-driven decision-making.
- Continued with the development of a new City base map.

What do we plan to do in Fiscal Year 2027?

- Continue GIS consulting service to digitize utility information in preparation for the utilities network platform.
- Implementation of the Data Governance Model/Plan to streamline data accessibility and assist in data-driven decision-making.
- Finalize the development of a new City base map.

Geographic Information Systems

Budgeted Expenditures, by Expense Type



Contractual	**$396,975**	92.76%
Materials And Supplies	**$29,000**	6.78%
Utilities	**$2,000**	0.47%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	$16,872	$18,761	$29,000	$29,000	-	-
Utilities	-$17	$294	$4,000	$2,000	-$2,000	-50.0%
Contractual	$188,351	$143,085	$361,000	$396,975	$35,975	10.0%
Undefined Expenses	$6,045	$468	-	-	-	-
Total Expenditures	**$211,252**	**$162,608**	**$394,000**	**$427,975**	**$33,975**	**8.6%**

Mobile Data Computer Budget Detail

What do we do?

Mobile Data Computers provide for the efficient and secure transmission of information to City employees and public safety personnel in the field.

Goals & Objectives

What did we do in Fiscal Year 2026?

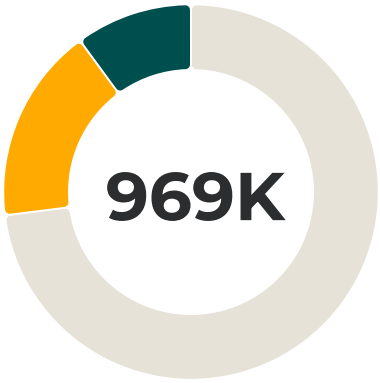
- Refreshed cycle for 25% of Police Mobile Data Computers (MDCs).

What do we plan to do in Fiscal Year 2027?

- Refresh cycle for 25% of Police Mobile Data Computers (MDCs).

Mobile Data Computer

Budgeted Expenditures, by Expense Type



Contractual	**$707,328**	73.01%
Materials And Supplies	**$164,000**	16.93%
Utilities	**$97,476**	10.06%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	$160,247	$123,731	$163,000	$164,000	$1,000	0.6%
Utilities	$88,324	$98,303	$97,476	$97,476	-	-
Contractual	$555,641	$628,806	$823,891	$707,328	-$116,563	-14.1%
Total Expenditures	**$804,212**	**$850,841**	**$1,084,367**	**$968,804**	**-$115,563**	**-10.7%**

Projects Budget Detail

What do we do?

The Citywide Support and Initiatives Program provides citywide technology initiative systems and funding for implementing new and innovative technology solutions.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Continued implementation of new access control system and Phase 3 camera deployments.
- Finished the implementation of new Finance, HR, Payroll and Utility Billing System.
- Continued the addition of security cameras in various city facilities as part of the Phase 3 Camera Project.

What do we plan to do in Fiscal Year 2027?

- Implementation of additional optimizations and models inside Workday.
- Deployment of Threefold.ai to assist in automating City services internally and to the public.
- Continue the addition of security cameras in various city facilities as part of the Phase 3 Camera Project.

Projects

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	$2,742	$19,266	-	-	-	-
Utilities	$7,034	$6,130	$7,005	-	-$7,005	-100.0%
Contractual	$61,788	$61,731	$50,000	-	-$50,000	-100.0%
Total Expenditures	**$71,564**	**$87,127**	**$57,005**	**-**	**-$57,005**	**-100.0%**

Radio/Communications Budget Detail

What do we do?

Radio Communications provides services to the public safety departments' radio, wireless, and communications networks.

Goals & Objectives

What did we do in Fiscal Year 2026?

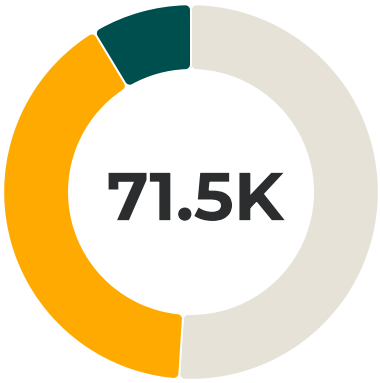
- Migration of legacy VHF radio system to PSEC for the Fire Department.

What do we plan to do in Fiscal Year 2027?

- Implementation of additional redundancy of communications at additional sites.

Radio/Communications

Budgeted Expenditures, by Expense Type



Contractual	**$36,500**	51.03%
Materials And Supplies	**$28,832**	40.31%
Utilities	**$6,200**	8.67%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	$14,275	$10,588	$28,832	$28,832	-	-
Utilities	$4,120	$5,726	$6,200	$6,200	-	-
Contractual	$1,370	$19,493	$36,500	$36,500	-	-
Total Expenditures	**$19,765**	**$35,807**	**$71,532**	**$71,532**	**-**	**-**

Tablets Budget Detail

What do we do?

Tablets provide efficient and secure information transmission to City employees and public safety personnel in the field.

Goals & Objectives

What did we do in Fiscal Year 2026?

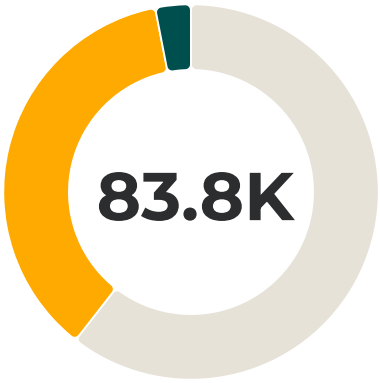
- Refresh 25% of the existing Fire Department Mobile Tablets.

What do we plan to do in Fiscal Year 2027?

- Refresh 25% of the existing Fire Department Mobile Tablets.

Tablets

Budgeted Expenditures, by Expense Type



Utilities	**$50,736**	60.54%
Materials And Supplies	**$30,500**	36.40%
Contractual	**$2,564**	3.06%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	$31,463	$1,516	$30,500	$30,500	-	-
Utilities	$10,446	$27,954	$50,736	$50,736	-	-
Contractual	-	-	$2,564	$2,564	-	-
Total Expenditures	**$41,909**	**$29,470**	**$83,800**	**$83,800**	**-**	**-**

Legal & Risk Management



Dean Derleth (City Attorney/Legal & Risk Management Director)

The mission of the Legal & Risk Management Department is to provide the City Council and City officers, boards, commissions, committees, and employees with high quality, effective, and efficient legal counsel, risk assessment, liability management, and workers' compensation services, while pursuing City goals, protecting City resources, and thereby safeguarding the interests of the Corona community.

What do we do?

Within the Citywide Internal Support service area, the Legal & Risk Management Department is a strategic partner with City departments, and reports to the City Council. Services provided under each department's activity are further explained below.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals	Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
	Legal & Risk Management					
X	Thoroughly investigate claims in order to safeguard public resources and reduce lawsuits	New Liability Claims	113	106	150	150
X	Thoroughly investigate claims in order to safeguard public resources and reduce lawsuits	Liability Claim Reserves	$3,600,000	$3,600,000	$3,600,000	$3,600,000
X	Thoroughly investigate claims in order to safeguard public resources and reduce lawsuits	Paid Liability Claims	$1,909,225	$205,689	$450,000	$950,000

Legal & Risk Management Organizational Chart

Dean Derleth, City Attorney / Legal & Risk Management Director

City Attorney

0.85 FTE – City Attorney / Legal & Risk Management Director
0.75 FTE – Chief Assistant City Attorney / Assistant Legal & Risk Management Director
2.00 FTE – Assistant City Attorney
1.00 FTE – Senior Deputy City Attorney
0.90 FTE – Senior Paralegal / Claims Manager

5.50 FTE City Attorney Subtotal

Risk Management

0.15 FTE – City Attorney / Legal & Risk Management Director
0.25 FTE – Chief Assistant City Attorney / Assistant Legal & Risk Management Director
1.00 FTE – Worker's Compensation Manager
0.10 FTE – Senior Paralegal / Claims Manager
1.00 FTE – Risk Management Specialist

2.50 FTE Risk Management Subtotal

FY 2027 Position Totals

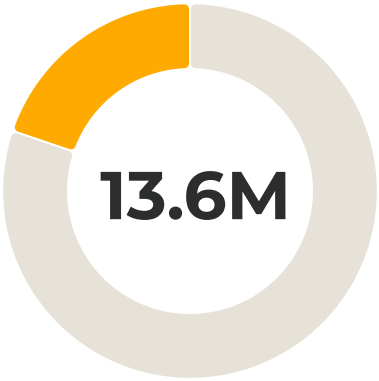
8.00 – Full-Time FTE
1.47 – Part-Time FTE (not reflected above)

9.47 Total FTE

This organizational chart represents citywide Full-Time Equivalents (FTEs) for this department. The Citywide Schedule of Positions table summarizes FTEs by position allocation. An FTE is the equivalent of one person working full time 2,080 hours per year.

Legal & Risk Management

Budgeted Expenditures, by Fund



Internal Service Funds	**$10,922,545**	80.22%
General Fund	**$2,693,607**	19.78%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$2,057,339	$2,066,235	$2,701,159	$2,693,607	-$7,553	-0.3%
Internal Service Funds	$11,228,869	$11,069,818	$10,706,314	$10,922,545	$216,231	2.0%
Total Expenditures	**$13,286,208**	**$13,136,054**	**$13,407,474**	**$13,616,152**	**$208,678**	**1.6%**

Budgeted Expenditures, by Function



Risk Management	**$11,479,304**	84.31%
City Attorney	**$2,136,847**	15.69%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
City Attorney	$1,600,589	$1,584,764	$2,173,751	$2,136,847	-$36,904	-1.7%
Risk Management	$11,685,619	$11,551,289	$11,233,722	$11,479,304	$245,582	2.2%
Total Expenditures	**$13,286,208**	**$13,136,054**	**$13,407,474**	**$13,616,152**	**$208,678**	**1.6%**

City Attorney's Office Budget Detail

What do we do?

The City Attorney's Office represents and advises the City Council, as well as all other City officers, boards, commissions, committees and employees, on legal matters pertaining to their City offices and employment, to the extent required or allowed by law and as otherwise directed by the City Council. The office also oversees City representation by outside attorneys in some situations, including workers' compensation matters.

The City Attorney's Office performs all legal work and represents the City in all actions at law, including acquisition, sale or abandonment of real property, including acceptance of deeds on behalf of the City, providing or overseeing representation on all claims and other litigation matters by or against the City and also assists in drafting all ordinances, resolutions, motions, agreements and contracts to be entered into by the City, as well as approving the form of such instruments.

Goals & Objectives

What did we do in Fiscal Year 2026?

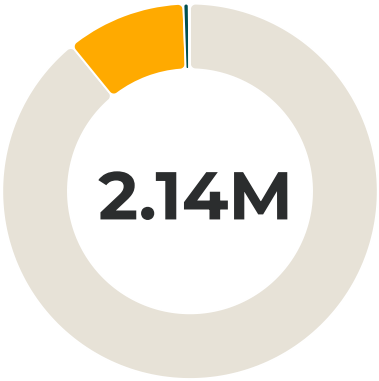
- Continued to deliver cost-savings and greater service, including expanded and more direct access to the legal team for officials and staff, and worked on well over 200 projects throughout the City.
- Continued to work on the implementation of the City's Homeless Strategic Plan, including supporting efforts regarding the Homeless Shelter and related homeless neighbor services with Management Services and other staff.
- Continued to work extensively on the McKinley Grade Separation Project with staff and the consultant project team on all real property acquisitions and project implementation issues.
- Continued to strategize and assist the Economic Development and Management Services staff with multiple acquisitions in the North Mall and South Mall (aka "The Hub") to facilitate the City's Downtown revitalization efforts.
- Assisted staff with contract drafting and project implementation issues for the new City Park project.
- Continued to assist Public Works and Utilities Department staff on complex legal issues to help achieve completion of the WRF #3 Sewer Lift Station Project.
- Worked with the Finance Department to update and streamline the City's Purchasing Ordinance and purchasing processes.
- Worked with City Council and Management Services Department in adopting and implementing the new mobile home rent stabilization ordinance.
- Continued to work on both small cell and cell tower issues with Management Services, Planning and Development and other departments, and continued to manage citywide cell tower license agreements.
- Continued to assist the City Clerk's office with responding to Public Records Act requests, which are increasing in number and the volume of records requested.
- Successfully handled more than 20 litigated matters, including obtaining judgments or dismissals for a waiver of costs in several cases. We achieved those and other favorable outcomes by continuing our aggressive yet strategic approach to litigation. We also continue to work with Risk Management to successfully head off and significantly mitigate the City's financial exposure to liability and worker's compensation claims.

What do we plan to do in Fiscal Year 2027?

- Continue to work with Council and staff to implement Strategic Plan priorities – the City's priorities are our priorities.
- Provide continuous evaluation of cost-saving measures.
- Provide enhanced service and more direct access for City officials and employees.
- Continue to look for opportunities to expand expertise and minimize outside legal counsel expenses.
- Develop and retain high-quality professional staff dedicated to the department's mission statement.
- Continue to Advocate for the Corona Community by promoting a tenacious yet fair and professional reputation in ongoing advocacy efforts.
- Continue to effectively defend City resources, create efficiencies, and increase cost-savings and subrogation (cost recovery) efforts.
- Continue to look for ways in which to manage citywide cell tower license agreements more effectively.
- Continue to work with the Purchasing Division to improve workflow for insurance and contract requests.
- Continue to work on the ongoing major projects from FY26, including the City's Homeless Strategic Plan, Homeless Shelter and related homeless neighbor services, the Corona Mall Project, WRF #3 Sewer Lift Station Project, the McKinley Grade Separation Project and the Rent Stabilization Ordinance.

City Attorney's Office

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,904,419**	89.12%
Contractual	**$220,328**	10.31%
Materials And Supplies	**$9,880**	0.46%
Utilities	**$2,220**	0.10%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,361,782	$1,470,273	$1,924,246	$1,904,419	-$19,827	-1.0%
Materials And Supplies	$4,999	$4,758	$14,235	$9,880	-$4,355	-30.6%
Utilities	$1,484	$1,710	$2,220	$2,220	-	-
Contractual	$232,324	$108,023	$233,050	$220,328	-$12,722	-5.5%
Total Expenditures	**$1,600,589**	**$1,584,764**	**$2,173,751**	**$2,136,847**	**-$36,904**	**-1.7%**

Risk Management Budget Detail

What do we do?

The Risk Management Division works closely with the City Attorney's Office to oversee and manage the City's Workers' Compensation Program and the City's Liability, Subrogation & Insurance Program.

The Workers' Compensation Program provides specialized workers' compensation services to employees citywide, including monitoring and administering claims effectively while maintaining cost-control measures and developing cost-reduction strategies. The program works in conjunction with the Human Resources' Safety staff to identify and review trends, with the goal of thereby monitoring injuries, limiting future accidents, and identifying required safety improvements.

The Liability, Subrogation & Insurance Program manages tort and other claims filed against the City, manages subrogation claims pursued by the City against responsible third parties, strives to anticipate and reduce potential claims, coordinates and organizes the City's administrative policies and procedures, reviews and administers insurance provisions in City contracts and agreements, and administers the City's self-insurance and commercial insurance programs. The program services as a resource to the City Council and City departments concerning claim liability exposure, insurance coverages and insurance provisions in City contracts and agreements.

Goals & Objectives

What did we do in Fiscal Year 2026?

Workers' Compensation Program

- Continued to oversee TPA and various unbundled managed care program service providers, with the goal of achieving cost savings and increased customer service and responsiveness to the needs of injured employees.
- Continued to implement controls designed to increase accountability of TPA and outside legal counsel.
- Worked with supervisors and managers to develop temporary light duty agreements to allow employees to come back to modified duty while recovering from their injury.
- Continued to hold quarterly workers' compensation claim review meetings with our TPA, employees and association representatives.
- Continued bi-weekly meetings with our TPA to ensure that claims continue moving forward in a timely manner.
- Favorably settled 26 Workers' Compensation cases by Stipulated Award.
- Received, processed, and opened 76 new claims.
- Closed out 66 Workers' Compensation Claims.
- Supported the Safety Division with Vector EHS incident reporting to streamline notifications of employee injuries and incidents.

Liability, Subrogation & Insurance Program

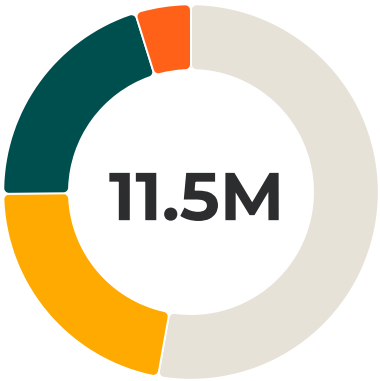
- Reviewed and processed at least 99 new liability claims and closed approximately 93 liability claims (through approximately April 2026).
- Billed approximately $122,141 for subrogation efforts, collected approximately $80,269, and entered into 4 new payment agreement, totaling $40,688 (through approximately April 2026).
- Continued to evaluate the City's self-insurance and commercial insurance programs for effectiveness at protecting City assets and conformance with practices of California municipalities of similar size and risk factors, including an analysis of new insurance programs offered by the City's insurance broker, Alliant, as well as alternatives for saving money at varying risk tolerance levels.
- Worked with Information Technology and Finance to create an online process so that the community can purchase special events insurance online.

What do we plan to do in Fiscal Year 2027?

- Continue our focus on providing responsive service, timely treatment and quality medical care to support employees in returning to work.
- Continue to collaborate with our Workers' Compensation TPA and various unbundled managed care program services providers, focusing on reducing costs, enhancing customer service and responding effectively to employee's needs.
- Continue to work with our Workers' Compensation TPA to identify specialists who will provide exceptional care to our injured employees that we can make available when a referral is needed.
- Continue to look for ways in which to be more proactive with claims and reduce overall claim liability.
- Continue to look for ways in which to improve the City's subrogation efforts, including collecting more money owed while entering into respectful and manageable payment or other arrangements.
- Continue to evaluate the City's self-insurance and commercial insurance programs, including looking for ways in which to save money commensurate with the City Council's risk tolerance.
- Work to revise and update the Risk Management Policy.
- Coordinate training for staff to go over Workers' Compensation process, procedures, and forms to ensure all questions are answered and employees understand the injury process.

Risk Management

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$6,063,118**	52.82%
Claims Expense	**$2,529,615**	22.04%
Contractual	**$2,335,000**	20.34%
Personnel Services	**$551,571**	4.80%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$456,125	$480,769	$522,748	$551,571	$28,823	5.5%
Materials And Supplies	$3,947,555	$4,516,803	$6,210,374	$6,063,118	-$147,256	-2.4%
Contractual	$2,691,779	$1,029,077	$1,750,000	$2,335,000	$585,000	33.4%
Claims Expense	$4,590,160	$5,524,640	$2,750,600	$2,529,615	-$220,985	-8.0%
Total Expenditures	**$11,685,619**	**$11,551,289**	**$11,233,722**	**$11,479,304**	**$245,582**	**2.2%**

Planning & Development

Vacant (Planning & Development Director)

The mission of the Planning & Development Department is promoting quality development, sustaining the quality of existing neighborhoods, accommodating affordable houses, and ensuring that new development and miscellaneous improvements to properties are constructed in accordance with the highest standards of safety.

What do we do?

Within the Planning & Development service area, the Planning & Development Department provides a variety of services which directly impact living and economic conditions throughout the City, with specific emphasis on building construction and modification, property maintenance, land use and property inspections.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals	Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026*	Adopted 2027
	Planning & Development					
		Building and Property Inspection				
X	Issue permits within established timelines when applications are received from the public.	Number of Permits Issued	4,730	4,600	4,100	4,200
X	Encourage voluntary compliance, and issue citations when neccessary for the benefit of the public.	Number of Citations Issued	476	288	776	500
		Development Services				
X	Issue permits within established timelines when applications are received from the public.	Number of Permits Issued	1,256	876	1,000	1,000
		Planning				
X	Process land use and zoning applications within time limits established by local and state zoning laws.	Number of Land Use Applications Processed	160	146	160	155
X	Process permits on a daily basis to meet the needs of the public, protect public health, and ensure compliance with local laws and regulations.	Number of Permits Issued	1,610	1236	1600	1500
		PW Construction Inspection Services				
X	Provide continuous inspections of ongoing permitted work and investigate complaints of substandard or unpermitted construction.	Number of Inspections	3,972	3,315	2,900	3,000

*** Estimated based on actuals through April 2026**

Planning & Development Organizational Chart

Vacant, Planning & Development Director

Administration
1.00 FTE – Planning and Development Director
1.00 FTE – Executive Assistant
2.00 FTE Administration Subtotal

Code Compliance
1.00 FTE – Code Compliance Supervisor
2.00 FTE – Senior Code Compliance Inspector
4.00 FTE – Code Compliance Inspector II
0.80 FTE – Code Compliance Technician
7.80 FTE Code Compliance Subtotal

Building and Property Inspection
1.00 FTE – Building Official
1.00 FTE – Building Inspection Supervisor
4.00 FTE – Building Inspector II
1.00 FTE – Senior Building Inspector
0.30 FTE – Senior Administrative Assistant
0.30 FTE – Administrative Assistant
7.60 FTE Building and Property Inspection Subtotal

Building and Plan Checks
1.00 FTE – Plan Check Manager
1.00 FTE – Combination Plans Examiner
2.00 FTE – Plan Check Engineer
1.00 FTE – Senior Building Permit Technician
5.00 FTE – Building Permit Technician II
0.20 FTE – Code Compliance Technician
10.20 FTE Building and Plan Checks Subtotal

Development Services
1.00 FTE – Development Services Manger
1.88 FTE – Senior Engineer
6.00 FTE – Associate Engineer
1.00 FTE - Assistant Engineer
1.00 FTE – Senior Public Works Permit Technician
2.86 FTE – Public Works Permit Technician II
1.00 FTE – Administrative Assistant
14.74 FTE Land Development / Permitting Subtotal

Land Use Planning and Zoning
1.00 FTE – Planning Manager
2.00 FTE – Senior Planner
2.00 FTE – Associate Planner
1.00 FTE – Assistant Planner
2.00 FTE – Planning Technician
0.70 FTE – Senior Administrative Assistant
0.70 FTE – Administrative Assistant
9.40 FTE Land Use Planning and Zoning Subtotal

Public Works Inspection
0.70 FTE – Construction Manager
1.00 FTE – Lead Public Works Inspector
0.90 FTE – Public Works Inspector II
3.60 FTE – Senior Public Works Inspector
6.20 FTE Public Works Inspection Subtotal

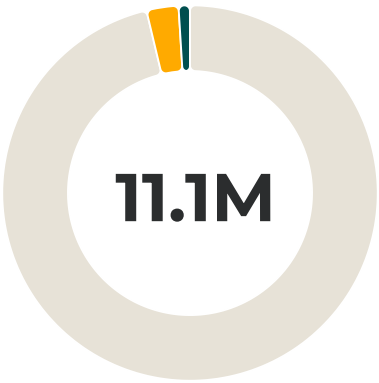
FY 2027 Position Totals
57.94 – Full-Time FTE
1.92 – Part-Time FTE

59.86 Total FTE

This organizational chart represents citywide Full-Time Equivalents (FTEs) for this department. The Citywide Schedule of Positions table summarizes FTEs by position allocation. An FTE is the equivalent of one person working full time 2,080 hours per year.

Planning & Development

Budgeted Expenditures, by Fund

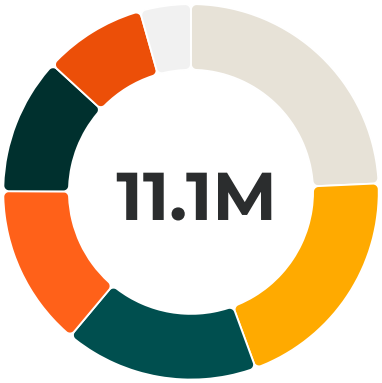


General Fund	**$10,666,179**	96.28%
Special Revenue Funds	**$303,566**	2.74%
Enterprise Funds	**$109,050**	0.98%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$7,778,600	$8,454,298	$10,214,174	$10,666,179	$452,005	4.4%
Special Revenue Funds	$155,255	$121,061	$286,767	$303,566	$16,799	5.9%
Enterprise Funds	$83,248	$89,750	$100,539	$109,050	$8,511	8.5%
Total Expenditures	**$8,017,103**	**$8,665,109**	**$10,601,480**	**$11,078,795**	**$477,315**	**4.5%**

Budgeted Expenditures, by Function



Development Services	**$2,689,725**	24.28%
Plan Check	**$2,229,902**	20.13%
Land Use Planning & Zoning	**$1,848,046**	16.68%
Inspection Services	**$1,547,145**	13.96%
Building Inspection	**$1,302,660**	11.76%
Code Compliance	**$975,580**	8.81%
Planning and Development Administration	**$485,737**	4.38%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Planning and Development Administration	$478,040	$547,499	$493,778	$485,737	-$8,041	-1.6%
Code Compliance	$739,725	$777,092	$1,023,476	$975,580	-$47,896	-4.7%
Building Inspection	$961,600	$945,255	$1,222,488	$1,302,660	$80,172	6.6%
Plan Check	$1,348,876	$1,720,653	$1,987,116	$2,229,902	$242,786	12.2%
Development Services	$2,165,965	$2,323,775	$2,538,053	$2,689,725	$151,672	6.0%
Inspection Services	$967,998	$878,436	$1,686,944	$1,547,145	-$139,798	-8.3%
Land Use Planning & Zoning	$1,354,898	$1,472,399	$1,649,625	$1,848,046	$198,421	12.0%
Total Expenditures	**$8,017,103**	**$8,665,109**	**$10,601,480**	**$11,078,795**	**$477,315**	**4.5%**

Building Inspection Budget Detail

What do we do?

Building Inspection includes the activities performed by the city's building inspectors. The building inspectors are responsible for providing inspections of all construction activities. The inspectors check for compliance with Title 24, California Code of Regulations; the California Building Standards Code, selected California Health and Safety Laws, the Uniform Housing Code, and the Corona Municipal Code. This section also investigates complaints concerning violations of those regulations, and of illegal and unsafe construction practices. In the event of an emergency or disaster, the inspectors perform safety assessments of structures. Other duties include assisting with plan reviews, permit issuance, answering questions from design professionals, contractors and the public, record keeping, and preparing reports and correspondence for enforcement procedures.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Responded to approximately 10,820 building inspection requests associated with new residential, commercial and industrial construction, tenant improvements to existing buildings, single family room additions, and other miscellaneous improvements.
- Responded to approximately 18 emergency incidents.
- Opened approximately 73 new cases to investigate complaints of unpermitted construction or unsafe building conditions.

What do we plan to do in Fiscal Year 2027?

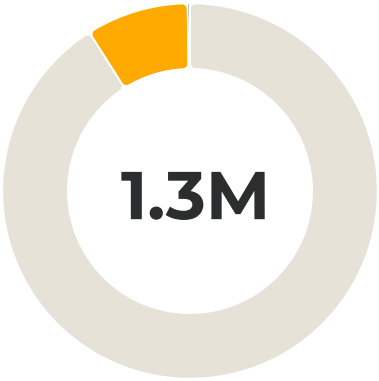
- Continue to enhance mobile inspection software and capabilities.
- Continue to provide inspections within one business day.
- Continue to respond to a high volume of inspection requests, requests for investigation and emergency incidents.

Service Adjustment Change (Operating Budget)

Description	Amount
1 FT Reclassify Building Inspector II Flex to Senior Building Inspector	13,942
Total	**$ 13,942**

Building Inspection

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,185,410**	91.00%
Materials And Supplies	**$114,750**	8.81%
Utilities	**$2,500**	0.19%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$875,354	$841,655	$1,099,115	$1,185,410	$86,295	7.9%
Materials And Supplies	$83,869	$99,703	$122,373	$114,750	-$7,623	-6.2%
Utilities	$2,377	$3,897	$1,000	$2,500	$1,500	150.0%
Total Expenditures	**$961,600**	**$945,255**	**$1,222,488**	**$1,302,660**	**$80,172**	**6.6%**

Code Compliance Budget Detail

What do we do?

Code Compliance is responsible for the enforcement of the city's zoning ordinance on private property, including the inspections of certain health and safety regulations on private property to correct substandard living conditions and enforce the maintenance of property; provides zoning information to the business community and residents through the distribution of city pamphlets; check street vendors to ensure vendors are operating with required permits; implements the City's inoperative vehicle abatement program, and manages a volunteer program which assists in the removal of signs in the public rights-of-way. This division also collaborates with various City departments in the enforcement of various municipal codes.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Enforced California health and safety codes, property maintenance violations, and zoning code violations, resulting in 1,970 opened cases and 1,950 closed cases.
- Continued to enforce the prohibition of short-term residential rentals in the city.
- Removed 8,760 signs in the public rights-of-way and on public property.
- Abated 175 vehicles under the City's Abandoned Vehicle Abatement program.
- Educated and enforced over 100 unpermitted sidewalk vendors.

What do we plan to do in Fiscal Year 2027?

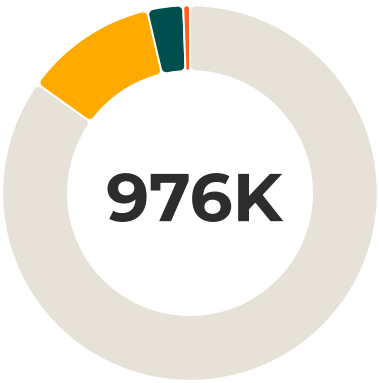
- Retrieve illegal signs that are placed in the City's public right-of-way and on public property per the city ordinance. Onboard and train a volunteer to assist with this task.
- Respond to incoming complaints concerning land use and zoning violations, property maintenance violations an d educate the public on the City's regulations adopted by the Corona Municipal Code.
- Continue to educate the public on the City's Abandoned Vehicle Abatement program and abate at least 150 vehicles.

Service Adjustment Change (Operating Budget)

Description	Amount
Installation of lift gates on two Code Compliance city trucks	12,954
Total	**$ 12,954**

Code Compliance

Budgeted Expenditures, by Expense Type



Personnel Services	**$828,219**	84.90%
Materials And Supplies	**$111,618**	11.44%
Contractual	**$30,138**	3.09%
Utilities	**$5,605**	0.57%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$669,260	$624,162	$896,135	$828,219	-$67,917	-7.6%
Materials And Supplies	$61,921	$115,179	$122,134	$111,618	-$10,516	-8.6%
Utilities	$8,328	$5,335	$5,000	$5,605	$605	12.1%
Contractual	$216	$32,416	$207	$30,138	$29,931	14,459.4%
Total Expenditures	**$739,725**	**$777,092**	**$1,023,476**	**$975,580**	**-$47,896**	**-4.7%**

Development Services Budget Detail

What do we do?

The Development Services division works with developers to ensure that proposed commercial, industrial, and residential development projects meet the requirements of the Corona Municipal Code, conform to county, state, and federal guidelines, and regulations, and follow Public Works and Utilities Department standards and design policies. Additionally, the Development Services section coordinates and administers programs involving intergovernmental agencies, utility companies, and telecommunication companies. This section also collaborates with the Wester Riverside Council of Governments (WRCOG) on the application and collection of the Transportation Uniform Mitigation Fees (TUMF) and administration of TUMF credit and reimbursement agreements.

The Permitting group is a subsection of Development Services to facilitate an effective and efficient plan check and permit application process. The permitting group is also responsible for the Public Works front counter services, which handles a wide variety of in-person, phone, and email inquiries related to the development services requirements and processes, engineering-related questions, the Corona Municipal Code, the Subdivision Map Act, the Utilities Department design policy and standards, and Public Works standard plans and policy requirements.

Goals & Objectives

What did we do in Fiscal Year 2026?

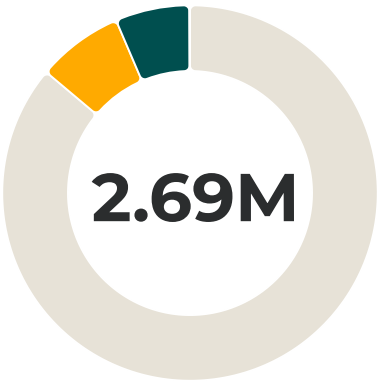
- Processed more than 95% of plan checks and permits on-time
- Assisted more than 3,000 customers at the Development Services counter for various permits, information, application submittals and plan check submittals.
- Issued approximately 30 will-serve letters for water, sewer, and electrical utility service.
- Issued approximately 1000 permits.
- Performed approximately 2,500 plan checks.

What do we plan to do in Fiscal Year 2027?

- Develop additional standardized checklists and instructional handouts to provide applicants and engineers with more clarity on the review and permit processes.
- Refine the plan check process based on the feedback received from customers.
- Improve concierge services and enhance the customer experience.
- Continue to collaborate with IT on the Development Services Dashboards to provide useful analytics.
- Seek opportunities to use technology in new ways to improve efficiency.
- Reduce plan check turnaround times.
- Increase our percentage of plan checks and permits processed on-time.

Development Services

Budgeted Expenditures, by Expense Type



Personnel Services	**$2,316,511**	86.12%
Contractual	**$200,000**	7.44%
Materials And Supplies	**$171,714**	6.38%
Utilities	**$1,500**	0.06%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,688,151	$1,887,911	$2,161,989	$2,316,511	$154,522	7.1%
Materials And Supplies	$191,670	$243,318	$175,564	$171,714	-$3,850	-2.2%
Utilities	$1,341	$1,319	$500	$1,500	$1,000	200.0%
Contractual	$284,804	$191,227	$200,000	$200,000	-	-
Total Expenditures	**$2,165,965**	**$2,323,775**	**$2,538,053**	**$2,689,725**	**$151,672**	**6.0%**

Inspection Services Budget Detail

What do we do?

The Inspection Services division provides a broad spectrum of services related to land development and public works activities. These services include inspection of all above-ground (streets, curbs, gutters, sidewalks, ramps compliant with the American with Disabilities Act (ADA), streetlights, traffic signals, pavement striping, etc.)and underground (sewer, water, storm drain, fiber optic, electrical conduits, gas, communications, etc.) improvements with the public right-of-way. This section investigates and enforces grading, haul routes, stockpiling, encroachments within the public right-of-way, and traffic control requirements. Inspection Services also conducts final job walks to ensure that all public improvements conform to City standards prior to authorizing the release of securities.

Goals & Objectives

What did we do in Fiscal Year 2026?

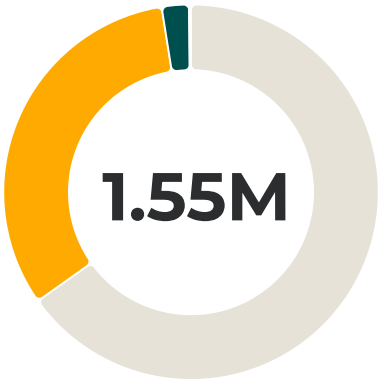
- Continued to provide a high level of inspection on Land Development and Capital Improvement Projects.
- On-boarded additional inspection staff to assist with the workload.

What do we plan to do in Fiscal Year 2027?

- Further develop our Public Works Inspection staff through training and certification programs which includes the State Water Resource Control Board's Water Distribution Operator 2 Certification (D2), Qualified SWPPP Practitioner Certification (QSP), and completing the Local Technical Assistance Program (LTAP) Resident Engineers Academy (RE).
- Continue to implement process enhancements for streamlining and efficiency of construction inspection for development projects.
- Continue to on-board additional staff to meet the staffing goals.

Inspection Services

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,008,372**	65.18%
Contractual	**$500,000**	32.32%
Materials And Supplies	**$36,273**	2.34%
Utilities	**$2,500**	0.16%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$468,857	$577,421	$960,017	$1,008,372	$48,356	5.0%
Materials And Supplies	$72,847	$43,814	$24,427	$36,273	$11,846	48.5%
Utilities	$5,757	$4,696	$2,500	$2,500	-	-
Contractual	$420,537	$252,505	$700,000	$500,000	-$200,000	-28.6%
Total Expenditures	**$967,998**	**$878,436**	**$1,686,944**	**$1,547,145**	**-$139,798**	**-8.3%**

Land Use Planning & Zoning Budget Detail

What do we do?

Land Use Planning & Zoning is primarily responsible for the following daily operations: managing the public counter for zoning information, development related permits, and project application submittals; reviewing proposed use permits and development projects for conformity with the City's municipal codes, policies, and General Plan; ensuring that projects comply with the provisions of the California Environmental Quality Act; administering the Development Plan Review and Project/Environmental Review Committee packets; providing staff support for the Zoning Administrator, the Board of Zoning Adjustment, and Planning and Housing Commission; coordinating landscape and certificate of occupancy inspections with the City's landscape consultants; reviewing business licenses for conformity with the Zoning Ordinance; coordinating and distributing plan check development plans to planners; responding to telephone inquiries and electronic mail; and conducting field inspections on newly constructed projects. This division also oversees long-range development plans that include updating the City's General Plan and Housing Element, processing new specific plans, reviewing and processing annexations, monitors and responds to legislative changes, compiles demographic data for the City, prepares future population and housing estimates for the City, coordinates and distributes information provided from the U.S. Census, and implements the City's Historic Preservation Program.

Goals & Objectives

What did we do in Fiscal year 2026?

- Completed a comprehensive amendment to the Downtown Revitalization Specific Plan to support the city’s effort in revitalizing and redeveloping the downtown.
- Processed applications for land use entitlements for review and approval by the Planning and Housing Commission and City Council.
- Completed a new sidewalk vendor ordinance according to state law and assumed the vendor permit process from the Police Department.
- Completed an amendment to the City’s Historic Resources Ordinance.
- Completed an ordinance establishing the City’s Historic Preservation Board.
- Completed an amendment to the City’s ADU Ordinance for compliance with latest state legislation.
- Completed research on inclusionary housing for consideration of a preparing an Inclusionary Housing Ordinance.
- Entitled an affordable housing project consisting of 25 permanent supportive housing units and 109 affordable housing units.
- Assisted approximately 4,500 members of the public at the public counter and via email with issuing land use permits and zoning related questions including but not limited to residential additions, landscaping, architectural changes, and development procedures.

What do we plan to do in Fiscal Year 2027?

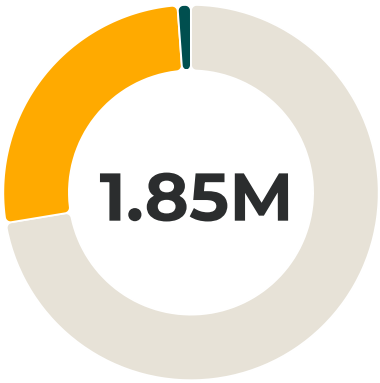
- Update the City’s Landscape Ordinance to be consistent with the state’s Model Water Efficiency Landscape Ordinance.
- Work with the IT Department to update the City’s Historic Resources map and various Specific Plan land use maps.
- Amend various sections of the Zoning Code (Title 17 of the Corona Municipal Code), including incorporating warehouse design standards for compliance with State law (Assembly Bill 98), amending allowed uses in the M-4 (Industrial) Zone, and revising allowances for issuance and extension of Special Use Permits (among other revisions).
- Work with the City’s consultant (Viatron) and the IT Department to digitize hardcopy Planning files to free storage space and improve efficiency in research of Planning records.
- Create a new digital intake process for all Planning applications (permits and projects) in order improve staff efficiency (reduced admin time creating/routing files), reduce paper usage, cost in purchasing stationary (files, labels, etc.), as well as the requirement for storage space for files.
- Continue to process land use permits and applications within established timelines.
- Inclusionary Housing Ordinance: Evaluate the need for an inclusionary housing ordinance to accommodate a certain number of affordable housing units associated with new residential construction.

Service Adjustment Change (Operating Budget)

Description	Amount
Federal and State Law Training for Urban Planners	2,500
Total	**$ 2,500**

Land Use Planning & Zoning

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,337,776**	72.39%
Contractual	**$489,000**	26.46%
Materials And Supplies	**$21,270**	1.15%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$837,999	$923,117	$1,244,855	$1,337,776	$92,921	7.5%
Materials And Supplies	$22,130	$41,579	$19,770	$21,270	$1,500	7.6%
Utilities	-	$47	-	-	-	-
Contractual	$494,769	$507,656	$385,000	$489,000	$104,000	27.0%
Total Expenditures	**$1,354,898**	**$1,472,399**	**$1,649,625**	**$1,848,046**	**$198,421**	**12.0%**

Plan Check Budget Detail

What do we do?

The Plan Check section performs reviews of plans to verify compliance of the California Building, Plumbing, Mechanical, and Electrical Codes, Residential Code, Green Building Code, structural calculations, state disabled access codes and energy requirements. The Plan Check section oversees the City's third-party plan check contracts, is responsible for coordinating the routing of plans throughout the City, collects fees, issues permits, provides technical support for the professional community and inspectors, participates in the City's Development Plan Review process, provides technical assistance at the counter, and provides over-the-counter plan check services. The staff prepares correspondence, builder's advisories, and researches and generates construction standards for public use. The staff also responds to a high volume of correspondence and permit requests electronically via the use of online permit and plan check software and was responsible for ensuring developers could stay active during the COVID-19 pandemic and subsequent City Hall shutdown.

Goals & Objectives

What did we do in Fiscal Year 2026?

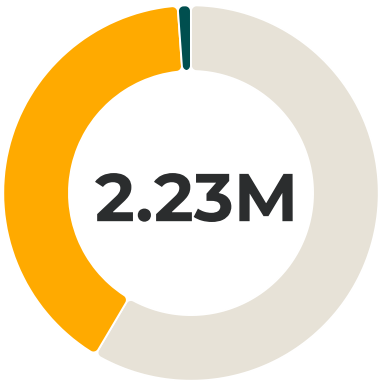
- Assisted approximately 7,000 customers at the public counter for various permits, information, application submittals and plan check submittals; and a high volume of electronic mail customer requests.
- Issued approximately 4,000 building permits with approximately 95 permits devoted to new residential, commercial and industrial construction.
- Completed 99% of Building plan reviews on time.
- Participated in various programs to assist the development community and local businesses, including Team Corona and Development Project Reviews.
- Initiated development of AI plan review software. Began the build-out and testing phase of plan prescreen.
- Developed new reporting tools for better tracking performance.
- Updated customer surveys to better collect public feedback.

What do we plan to do in Fiscal Year 2027?

- Work collaboratively with Information Technology to refine the use of Project Dox as more customers continue to use the city’s electronic plan check submittal program.
- Continue to work with AI software provider to build out the plan review component.
- Develop an AI chatbot that will assist the public with permitting and submittal requirement questions.
- Complete Department lobby refresh.

Plan Check

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,304,437**	58.50%
Contractual	**$900,000**	40.36%
Materials And Supplies	**$25,465**	1.14%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$703,673	$779,873	$1,210,826	$1,304,437	$93,611	7.7%
Materials And Supplies	$33,406	$23,985	$25,690	$25,465	-$225	-0.9%
Utilities	$562	$140	$600	-	-$600	-100.0%
Contractual	$611,235	$916,655	$750,000	$900,000	$150,000	20.0%
Total Expenditures	**$1,348,876**	**$1,720,653**	**$1,987,116**	**$2,229,902**	**$242,786**	**12.2%**

Planning & Development Administration Budget Detail

What do we do?

The Planning & Development Administration is responsible for managing the Planning & Housing Commission agenda, the scheduling and preparation of City Council agenda reports, the postings for public hearings, the processing of budget-related requests and the payment of department invoices, the receiving of phone calls to the department, the coordination with other departments on the preparation of resolutions, ordinances, and the processing of environmental postings, manages the preparation of the department's fiscal year budget, manages the recruitment process for new positions, and manages the efficiency of the department's office equipment. The department director also provides direction and leadership to the department's division managers, ensures staff complete mandatory safety training, evaluates the overall operation of the department for efficiency, and assists the City Manager's Office with City Council inquiries related to Planning & Development.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Recruited employees in all divisions to support service levels.
- Managed Planning & Housing Commission agendas and meetings.
- Organized and processed requests for City Council agendas.
- Responded to a high volume of phone calls for all divisions within the same day (calls for inspections and general information).

What do we plan to do in Fiscal Year 2027?

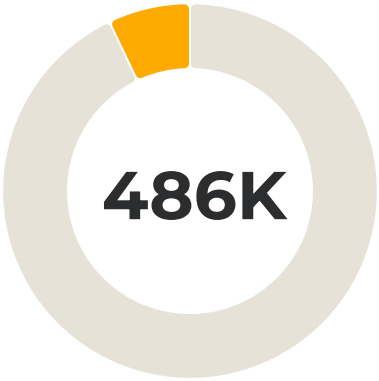
- Manage Planning & Housing Commission agendas and meetings.
- Organize and process requests for City Council agendas.
- Respond to daily inquiries within one day.

Service Adjustment Change (Operating Budget)

Description	Amount
Conference, Training, and Travel - Planning & Development Director, Commissioners & Board	1,125
Total	**$ 1,125**

Planning & Development Administration

Budgeted Expenditures, by Expense Type



Personnel Services	**$451,402**	92.93%
Materials And Supplies	**$34,335**	7.07%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$432,974	$454,639	$459,593	$451,402	-$8,191	-1.8%
Materials And Supplies	$44,222	$92,406	$34,185	$34,335	$150	0.4%
Utilities	$562	$454	-	-	-	-
Contractual	$282	-	-	-	-	-
Total Expenditures	**$478,040**	**$547,499**	**$493,778**	**$485,737**	**-$8,041**	**-1.6%**

Police



Robert Newman (Chief of Police)

The mission of the Corona Police Department is to achieve excellence in policing. We work to ensure the safety and security of the public through strong community partnerships and investment in our people.

What do we do?

Within the Public Safety and Emergency Response service area, the Police Department provides various services that ensure a safe and a high quality of life in our City. The Police Department also maintains the City's animal shelter. The vision of the Police Department, "To Achieve Excellence in Policing," will be accomplished through its mission to ensure the safety and security of the public through strong community partnerships, safeguarding the Constitutional Rights of all, exemplifying the highest professional standards, and investing in our people.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals		Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
		Law Enforcement Services/Animal Control Services					
X		Provide safety and security for our community through excellence in policing.	Patrol Number of Total Calls for Service	95,437	98,640	97,951	100,406
X		Emergency response time to Priority One calls for service under six (6) minutes or less.	Average Response Time (Priority One) Updated	5 Min 47 Sec	5 Min 38 Sec	5 Min 36 Sec	5 Min 36 sec
X		Provide advanced training to increase officer safety and maintain quality service to our community.	Number of Sworn Staff Training Hours	10,960	10,600	10,400	11,000
	X	Invest in professional staff development through training to create a high-performing orginization.	Number of Professional Staff Training Hours	1,304	1,500	1,810	2,000
X		Encourage the adoption of shelter animals to find lifetime homes for pets within our community.	Number of Animals Adopted	758	861	850	950
X		Protection of our community by promoting a safe, healthy environment for stray animals.	Animal Control Number of Total Calls for Service(Field Related)	4,740	5,000	5,200	5,000

Police Organizational Chart

Robert Newman, Chief of Police

Administration
1.00 FTE – Chief of Police
3.00 FTE – Police Captain
5.00 FTE – Police Sergeant
1.00 FTE – Support Services Manager
1.00 FTE – Police Corporal
3.00 FTE – Police Officer
1.00 FTE – Management Analyst II
1.00 FTE – Management Analyst I
1.00 FTE – Rangemaster
1.00 FTE – Executive Assistant
1.00 FTE – Background Investigator
1.00 FTE – Community Outreach Specialist
1.00 FTE – Administrative Assistant
2.00 FTE – Property and Evidence Technician
2.00 FTE – Janitor
25.00 FTE Administration Subtotal

Police HOPE Team
1.00 FTE – Police Sergeant
1.00 FTE – Police Corporal
4.00 FTE – Police Officer
6.00 FTE Administration Subtotal

Police Patrol Bureau
4.00 FTE – Police Lieutenant
10.00 FTE – Police Sergeant
12.00 FTE – Police Corporal
67.00 FTE – Police Officer
6.00 FTE – Jailer
9.00 FTE – Community Services Officer II
3.00 FTE – Community Services Officer I
111.00 FTE Police Patrol Bureau Subtotal

Special Enforcement Bureau
1.50 FTE – Police Lieutenant
2.00 FTE – Police Sergeant
4.00 FTE – Police Corporal
17.00 FTE – Police Officer
1.00 FTE – Administrative Assistant
2.00 FTE – Community Services Officer II
27.50 FTE Special Enforcement Bureau Subtotal

Animal Services and Enforcement
2.00 FTE – Animal Control Supervisor
3.00 FTE – Animal Care Officer
5.00 FTE – Animal Care Technician
1.00 FTE – Lead Animal Control Officer
2.00 FTE – Senior Office Assistant
13.00 FTE Animal Services and Enforcement Subtotal

Dispatch Services
1.00 FTE – Public Safety Communications Manager
4.00 FTE – Public Safety Dispatch Supervisor
1.00 FTE – Public Safety Information Coordinator
6.00 FTE – Senior Public Safety Dispatcher
15.00 FTE – Public Safety Dispatcher II
27.00 FTE Dispatch Services Subtotal

Investigations Bureau
0.50 FTE – Police Lieutenant
6.00 FTE – Police Sergeant
22.00 FTE – Police Detective
1.00 FTE – Real-Time Information Center Supervisor
2.00 FTE – Crime & Intelligence Analyst
3.00 FTE – Forensic Specialist II
2.00 FTE – Real-Time Information Center Operator
1.00 FTE – Community Services Officer II
2.00 FTE – Administrative Assistant
39.50 FTE investigations Bureau Subtotal

Records
2.00 FTE – Police Records Supervisor
8.00 FTE – Police Records Technician II
2.00 FTE – Lead Police Records Technician
12.00 FTE Records Subtotal

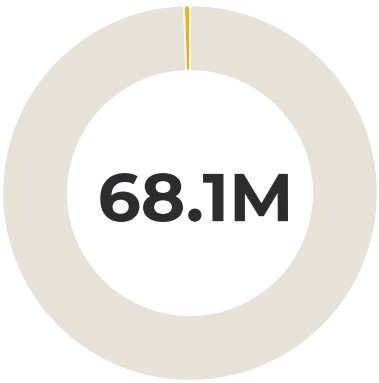
FY 2027 Position Totals
261.00 – Full-Time FTE
11.63 – Part-Time FTE (not reflected above)

272.63 Total FTE

This organizational chart represents citywide Full-Time Equivalents (FTEs) for this department. The Citywide Schedule of Positions table summarizes FTEs by position allocation. An FTE is the equivalent of one person working full time 2,080 hours per year.

Police

Budgeted Expenditures, by Fund

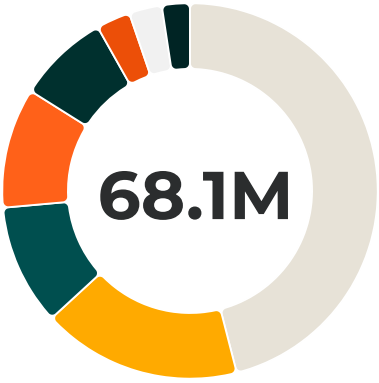


General Fund	**$67,765,633**	99.50%
Special Revenue Funds	**$338,879**	0.50%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$54,268,169	$58,405,218	$65,251,515	$67,765,633	$2,514,119	3.9%
Special Revenue Funds	$494,950	$451,789	$373,449	$338,879	-$34,570	-9.3%
Total Expenditures	**$54,763,119**	**$58,857,007**	**$65,624,964**	**$68,104,513**	**$2,479,549**	**3.8%**

Budgeted Expenditures, by Function



Police Patrol Bureau	**$31,324,244**	45.99%
Investigations Bureau	**$11,691,706**	17.17%
Special Enforcement Bureau	**$7,086,320**	10.41%
Police Administration	**$7,045,232**	10.34%
Dispatch Services	**$5,391,135**	7.92%
Animal Services & Enforcement	**$1,995,836**	2.93%
Police HOPE Team	**$1,931,074**	2.84%
Records	**$1,638,966**	2.41%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Police Administration	$6,350,014	$6,520,117	$7,656,521	$7,045,232	-$611,289	-8.0%

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Police HOPE Team	$998,082	$1,554,145	$1,666,002	$1,931,074	$265,072	15.9%
Police Patrol Bureau	$27,317,774	$29,465,883	$29,704,024	$31,324,244	$1,620,220	5.5%
Special Enforcement Bureau	$5,445,060	$5,940,330	$8,526,503	$7,086,320	-$1,440,182	-16.9%
Animal Services & Enforcement	$1,411,898	$1,643,581	$1,872,566	$1,995,836	$123,270	6.6%
Dispatch Services	$4,350,122	$4,245,539	$5,356,116	$5,391,135	$35,019	0.7%
Investigations Bureau	$7,907,470	$8,439,656	$9,658,459	$11,691,706	$2,033,247	21.1%
Records	$982,699	$1,047,756	$1,184,774	$1,638,966	$454,192	38.3%
Total Expenditures	**$54,763,119**	**$58,857,007**	**$65,624,964**	**$68,104,513**	**$2,479,549**	**3.8%**

Police Administration Budget Detail

What do we do?

The Chief of Police, along with the Police Captains, Lieutenants, and Professional Staff Managers, are responsible for overseeing the department's policies and procedures, temporary holding facility, animal services, budget, grants, and property and evidence management, providing internal and external communication regarding departmental matters and events and directing the goals and mission of the department. The Chief of Police and the Command Staff will direct the department to pursue excellence in policing through quality customer service, reduction of crime, the efficiency of systems and service, and excellence through training. Additionally, they set the leadership and performance standards that ensure all department employees earn the trust of our community every day by carrying out our mission with Integrity, Respect, Inclusion, Teamwork, and Innovation.

The Personnel and Training Unit recruits, tests, and conducts background checks on all prospective department employees. Additionally, this unit is responsible for coordinating and managing police cadets, explorers, volunteer programs, special community events, and special project coordination. Other duties include coordinating all state-mandated training and training records management, community outreach, crime prevention, and the department shooting range and training facility. The unit also oversees the Clergy Program, the Volunteer Program, and the Corona Police Community Partnership.

Goals & Objectives

What did we do in Fiscal Year 2026?

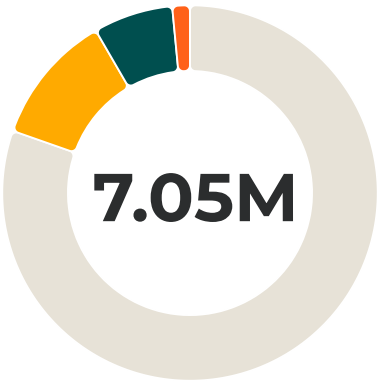
- Continued phase 2 of the build-out of the advanced officer training facility at the PD Training area. Three Connex boxes were added to enhance officer training in building searches, active shooter, and other similar training opportunities.
- Continued CPD ongoing recruitment efforts, almost obtaining full staffing for professional and sworn staffing.
- Remained proactive in grant opportunities and other potential sources of revenue, bringing in $1.4 million in grant funding.

What do we plan to do in Fiscal Year 2027?

- Continue to recruit the best talent to fill sworn and professional staffing needs.
- Identify additional training options for our trainers so staff can be trained more frequently than just quarterly, including professional staff.
- Identify more training opportunities at our training classrooms, range, and training facility and utilize our experts to teach these programs.
- Continue to find grant opportunities to fund new AI-related technology programs, as well as further opportunities to continue funding staff wellness programs.

Police Administration

Budgeted Expenditures, by Expense Type



Personnel Services	**$5,661,939**	80.37%
Contractual	**$794,576**	11.28%
Materials And Supplies	**$481,365**	6.83%
Utilities	**$107,352**	1.52%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$4,949,805	$5,189,609	$6,243,311	$5,661,939	-$581,372	-9.3%
Materials And Supplies	$387,851	$417,094	$471,838	$481,365	$9,527	2.0%
Utilities	$97,159	$97,500	$147,354	$107,352	-$40,002	-27.1%
Contractual	$915,199	$815,914	$794,018	$794,576	$558	0.1%
Total Expenditures	**$6,350,014**	**$6,520,117**	**$7,656,521**	**$7,045,232**	**-$611,289**	**-8.0%**

Police HOPE Team Budget Detail

What do we do?

The Homeless Outreach and Psychiatric Evaluation, or HOPE Team, is a four-person team whose primary duties are to be the first responders and primary contact on calls-for-service involving the homeless and the mentally ill. The team also proactively seeks out and contacts people who are homeless and who need services. The team utilizes a balance of support resources and enforcement to ensure a good quality of life for our community as well as a better quality-of-life for the homeless individuals themselves. To enhance the HOPE Team mission, the City has contracted with City Net to reach out to those experiencing homelessness. The City Net group works with the HOPE Team and provides case management for those ready to receive services. City Net can direct people to the right kind of services and help them navigate through various social service processes.

Goals & Objectives

What did we do in Fiscal Year 2026?

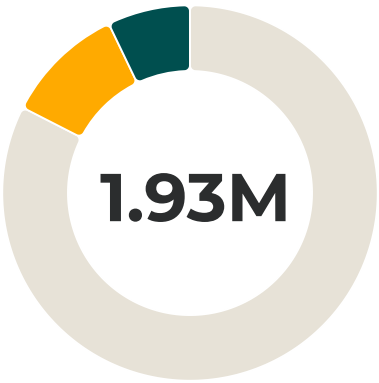
- An additional officer was assigned to the HOPE Team, specifically paired with a CBAT Clinician.
- Targeted enforcement to address quality of life issues was successful in producing success stories of getting some community members services they needed, while some of the success is due to increased arrests.

What do we plan to do in Fiscal Year 2027?

- With a minimal impact on the overtime budget, conduct six targeted enforcement operations of reported homeless camp and clean them up using contact services.
- Prioritize individuals and addresses that generate a substantial amount of calls regarding mental health issues to assist the community member with resources, reduce strain on public safety services, and facilitate long-term solutions.

Police HOPE Team

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,593,463**	82.52%
Contractual	**$200,000**	10.36%
Materials And Supplies	**$137,611**	7.13%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$978,606	$1,322,245	$1,472,139	$1,593,463	$121,324	8.2%
Materials And Supplies	$19,327	$231,900	$193,863	$137,611	-$56,252	-29.0%
Contractual	$150	-	-	$200,000	$200,000	-
Total Expenditures	**$998,082**	**$1,554,145**	**$1,666,002**	**$1,931,074**	**$265,072**	**15.9%**

Police Patrol Bureau Budget Detail

What do we do?

The Patrol Bureau is the largest unit in the organization and is responsible for providing services by uniformed personnel. As the primary first responders, Patrol personnel handle calls for service and provide immediate assistance to the community. The City is divided into four geographic areas, each consisting of a designated deployment zone. Each zone is managed by a Lieutenant and staffed by officers assigned to that area. This structure enhances accessibility, strengthens community engagement, and fosters collaborative problem-solving between residents and law enforcement.

Patrol personnel actively participate in several community-based programs. Through the Adopt-A-School Program, officers maintain a visible presence at local elementary and middle schools to strengthen relationships with students and staff. Officers also support the Run with a Cop (Anti-Childhood Obesity Program), a partnership with the 100-Mile Club and the Corona-Norco Unified School District, which promotes health and physical activity among youth. Additionally, officers engage with the public through Coffee with a Cop, an initiative designed to build trust and strengthen relationships between law enforcement and the community.

Units within the Patrol Bureau include:

The Unmanned Aircraft Systems (UAS) Program enhances officer and public safety through the effective use of drone technology. UAS provides real-time situational awareness, allowing officers to make more informed decisions and deploy resources efficiently when responding to incidents.

The jail lieutenant and jail supervisor oversee the operation, maintenance, and security of the City jail. They manage jailers who are responsible for processing arrestees, conducting searches, inventorying property, verifying identities, and completing required documentation. Jailers also fingerprint and photograph inmates, collect DNA as required by law, and transport inmates between field locations, the City jail, and other detention facilities.

Community Service Officers (CSOs) support sworn personnel by assisting with report writing and handling a variety of non-enforcement duties. They also respond to non-injury traffic collisions and provide general public assistance and safety information.

The Field Training Officer (FTO) Program provides structured, in-field training for newly hired and lateral officers. Officers must successfully complete the program by demonstrating the ability to perform independently and competently in accordance with standards set by the California Commission on Peace Officer Standards and Training.

The Honor Guard Unit performs ceremonial functions at funerals for active and retired personnel, including Line of Duty Deaths, as well as at retirement ceremonies, awards events, parades, and other community functions.

The Mounted Unit provides specialized support to Patrol and other divisions. Comprised of trained, equestrian-certified officers, the unit is utilized for patrol operations, search and rescue, transient enforcement, and public events, while also participating in ceremonies and parades throughout the year.

The Facility Dog Program incorporates an Assistance Dogs International-certified facility dog, “Raider,” to support community engagement and trauma-informed response efforts. Raider assists individuals impacted by critical incidents, supports witnesses during court proceedings, and participates in community outreach events.

The Mobile Field Force Team consists of sworn personnel trained to maintain order, protect civil rights, and ensure public safety during demonstrations, large-scale events, civil unrest, and emergency situations. The team is also deployable for facility protection, disaster response, and mutual aid operations.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Corona Solutions software is utilized to ensure proper staffing levels to improve service. This is an ongoing effort.
- The majority of the city is covered by our Drone First Responder (DFR) program. Staffing includes a full-time Police Officer and Community Service Officer. The (DFR) program has significantly reduced overall response times and increased officer safety for in-progress crimes.
- Traffic officers have reduced traffic collisions by committing to traffic education and enforcement programs aimed to increase public safety.
- Patrol is committed to directed enforcement and high-visibility patrol operations to enhance quality of life issues for all community members. This is an ongoing effort.

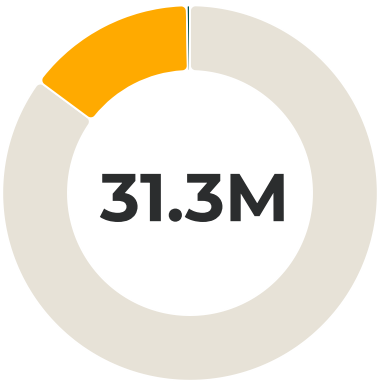
- Always seeking opportunities in increase officer(s) ability to work directly/in-directly with specialized teams. This is an ongoing effort.
- Adopted a robust wellness and fitness assessment program aimed at improving overall health and wellness.

What do we plan to do in Fiscal Year 2027?

- Continue utilizing staffing data from calls for service information to improve patrol scheduling and service.
- Evaluate patrol programs that would enhance the quality of life for business and community members through enforcement operations.
- Evaluate response policy and practices to increase officer availability time.
- Revise and develop a Lateral Transitional Training Program.
- Evaluate the need to upgrade the jail control center maintenance software.

Police Patrol Bureau

Budgeted Expenditures, by Expense Type



Personnel Services	**$26,668,498**	85.14%
Materials And Supplies	**$4,569,158**	14.59%
Contractual	**$86,588**	0.28%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$116,568	-	-	-	-	-
Personnel Services	$22,399,359	$24,820,725	$24,956,709	$26,668,498	$1,711,789	6.9%
Materials And Supplies	$4,608,416	$4,497,594	$4,645,265	$4,569,158	-$76,107	-1.6%
Utilities	$1,243	$1,053	-	-	-	-
Contractual	$192,188	$146,511	$102,050	$86,588	-$15,462	-15.2%
Total Expenditures	**$27,317,774**	**$29,465,883**	**$29,704,024**	**$31,324,244**	**$1,620,220**	**5.5%**

Special Enforcement Bureau Budget Detail

What do we do?

The Special Enforcement Bureau is responsible for other operations of the Police Department. Units included in the Special Enforcement Bureau:

The Traffic Unit is responsible for traffic collision investigations, collision prevention and educational programs, vehicle code enforcement, traffic flow regulations, review of City development plans related to public safety concerns and traffic issues, commercial vehicle enforcement, parking enforcement, tow rotation regulations and oversight, tow rotation company inspections, and special event permits. Additionally, the Traffic Unit participates in the “Drive-4-Life” teen driver safety program. This program is designed for young drivers who have a license or are about to get one in an effort to promote traffic safety on roadways and prevent fatal traffic collisions.

The K-9 Unit provides resources and support to patrol and other police divisions as requested. The K-9 unit offers a much safer and more effective means of conducting building searches, apprehending fleeing criminals, tracking lost people and suspects, narcotics and evidence search, and scene control.

The Post-Release Accountability and Compliance Team, or PACT, is a multi-jurisdictional team that consists of various law enforcement agencies and county probation officers. The goal of the PACT team is to focus on “high-risk” or “at-large” Post Release Community Supervision (PRCS) offenders that pose the most risk to public safety.

The Special Response Team consists of sworn personnel who are utilized when situations require staffing multiplication or specially trained officers for maximum effectiveness in the protection and safety of the community. Such incidents may include, but are not limited to, hostage situations, barricaded suspects, homicidal/suicidal individuals, and high-risk warrant services.

The Flex Team is a proactive unit that focuses on directed enforcement to address crime trends and quality of life issues. As its name states, the team is flexible and able to work varying hours and days, depending on the needs of the department and the safety of the community.

Goals & Objectives

What did we do in Fiscal Year 2026?

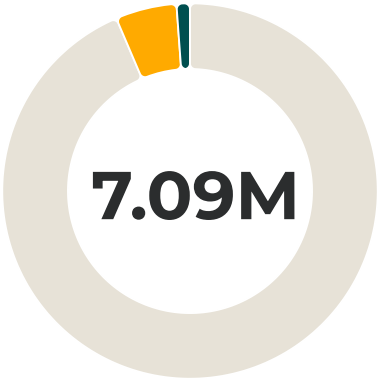
- Two grants were awarded to the Traffic Unit to combat intoxicated driving and dangerous driving behaviors.
- The California Department of Justice granted us funding to add an officer to the FLEX Team for tobacco education and enforcement.
- The Traffic Unit participated in numerous education events and enhanced their patrols to combat unsafe driving.
- One officer was selected, graduated from Canine School and has been deployed in the field.

What do we plan to do in Fiscal Year 2027?

- Expand the business, community, and public agency partnership with the Real Tine Information Center.
- Provide recommended amendments to the Corona Municipal Code regarding E-Bike use to the City Council.
- Host a quarterly E-Bike Safety Course.
- Conduct a pilot program, using motorcycle officers to conduct targeted enforcement on High Enforcement Zones (HEZ) to reduce injury traffic collisions and lower crime in the HEZs.

Special Enforcement Bureau

Budgeted Expenditures, by Expense Type



Personnel Services	**$6,631,731**	93.58%
Materials And Supplies	**$373,039**	5.26%
Contractual	**$81,550**	1.15%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$93,240	$27,323	-	-	-	-
Personnel Services	$4,833,470	$5,452,569	$7,993,223	$6,631,731	-$1,361,491	-17.0%
Materials And Supplies	$461,888	$410,470	$456,730	$373,039	-$83,691	-18.3%
Contractual	$56,462	$49,969	$76,550	$81,550	$5,000	6.5%
Total Expenditures	**$5,445,060**	**$5,940,330**	**$8,526,503**	**$7,086,320**	**-$1,440,182**	**-16.9%**

Animal Services and Enforcement Budget Detail

What do we do?

The Animal Services and Enforcement Unit (AS&E) is responsible for enforcing City and state regulations pertaining to animal welfare. The Unit enforces licensing requirements for the control of rabies. Additionally, AS&E provides the public with animal-related information and instructions for the management and overpopulation of unwanted animals and the care and treatment of pets. The Unit is also responsible for the adoption of shelter pets into new homes. In addition, they administer the Trap, Neuter, and Release Program in locations that release unadoptable, healthy cats back into the community.

Goals & Objectives

What did we do in Fiscal Year 2026?

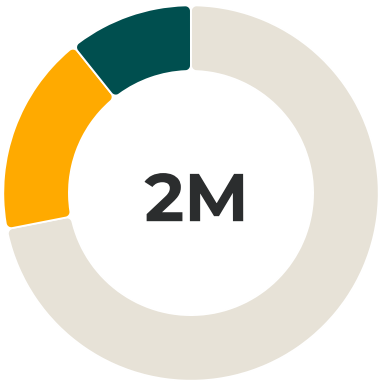
- Seeking to add an Animal Care Technician, providing growth opportunities for professional staff.
- Contracted with a vendor to provide Veterinary Services.
- Received two new grant opportunities to offset costs associated with pet fosters and food.

What do we plan to do in Fiscal Year 2027?

- Find more training opportunities for ACO and ACTs to ensure our staff is highly trained in alliance with Cal Animals and best practices.
- Reach out to more rescues to partner with to ensure animals do not reside in the shelter for extended periods of time.
- Replace outdated equipment at the shelter to ensure safe practices are continued.
- Work with the City maintenance team to find a vendor and install a smoke and fire detection system in the shelter building.

Animal Services and Enforcement

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,435,228**	71.91%
Contractual	**$346,500**	17.36%
Materials And Supplies	**$214,108**	10.73%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$965,546	$1,124,495	$1,337,505	$1,435,228	$97,723	7.3%
Materials And Supplies	$179,165	$203,159	$185,061	$214,108	$29,047	15.7%
Contractual	$267,187	$315,927	$350,000	$346,500	-$3,500	-1.0%
Total Expenditures	**$1,411,898**	**$1,643,581**	**$1,872,566**	**$1,995,836**	**$123,270**	**6.6%**

Dispatch Budget Detail

What do we do?

The Dispatch Center is responsible for managing all emergency and non-emergency calls for service within the City of Corona. Operating 24 hours a day, 7 days a week, dispatchers answer incoming calls, assess the nature and urgency of each situation, and coordinate the appropriate response. This includes dispatching police and animal services personnel to incidents throughout the city. In addition to public safety responsibilities, the center also handles after-hours service requests for various other city departments, ensuring continuity of operations and city services outside of regular business hours. The Dispatch Center plays a central role in facilitating timely communication and response between the public and city resources.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Fully implemented an AI platform that reviews and grades911 calls and radio traffic for quality assurance and training purposes.
- Explored technology that consolidates multiple dispatcher applications into a single interface.

What do we plan to do in Fiscal Year 2027?

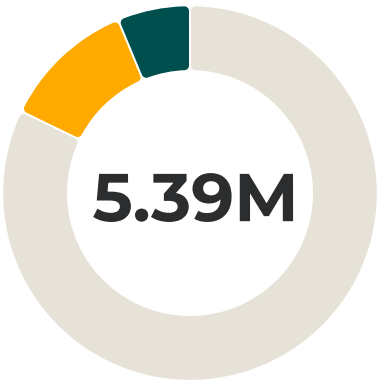
- Find funding to implement an AI platform to assist dispatch in answering non-emergency phone calls.
- Deploy the GovWorks Hire module to streamline hiring new dispatchers. The program evaluates candidates on key skills relevant to 911 dispatching.
- Identify a current Dispatch Supervisor to fill the role of Administrative Dispatch Supervisor. This position would assist the Communications Manager with special projects, radios, training, and other administrative tasks. The role could potentially fill a future Communications Manager vacancy depending on their performance levels.

Service Adjustment Change (Operating Budget)

Description	Amount
Handy Talkies Radios Smart Features Upgrade	62,042
Total	**$ 62,042**

Dispatch

Budgeted Expenditures, by Expense Type



Personnel Services	**$4,430,417**	82.18%
Materials And Supplies	**$623,459**	11.56%
Contractual	**$337,258**	6.26%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$3,800,860	$3,589,382	$4,769,406	$4,430,417	-$338,988	-7.1%
Materials And Supplies	$296,258	$282,976	$309,994	$623,459	$313,465	101.1%
Utilities	-	$6,143	-	-	-	-
Contractual	$43,483	$367,038	$276,716	$337,258	$60,542	21.9%
Undefined Expenses	$209,522	-	-	-	-	-
Total Expenditures	**$4,350,122**	**$4,245,539**	**$5,356,116**	**$5,391,135**	**$35,019**	**0.7%**

Investigations Bureau Budget Detail

What do we do?

The Investigations Bureau is responsible for investigating major crimes and criminal acts occurring within the city and filing criminal cases with the District Attorney's Office. Bureau members investigate all crimes not solved by patrol officers' initial investigations and assists patrol officers in more complex investigations. The Professional Standards Unit (PSU) is responsible for maintaining the integrity and professionalism of the Police Department and its employees by conducting fair and impartial investigations of complaints received from the public. PSU also ensures that department policy and procedures are in compliance with state laws and the California Police Officers Standard and Training (POST).

Units included in the Investigation Bureau are:

The Crimes Against Persons Unit oversees crimes against people. These crimes include, but are not limited to, homicides, robberies, domestic violence, sex crimes, crimes against children, assaults, missing persons, and runaway cases. This unit also maintains Project Kids, a regionally based child abuse center. The center provides a child/family-friendly, single site for comprehensive and multidisciplinary team response to the investigation and follow-up processes involved in child abuse cases.

The Crimes Against Property Unit oversees crimes dealing directly with property. These crimes include, but are not limited to, residential, commercial and vehicle burglaries, arson, fraud, vehicle theft, and computer-related crimes. This unit also manages the FLOCK automated license plate reader camera system.

The Vice, Narcotics, and Intelligence Unit, or VNI, is responsible for identifying and apprehending persons engaged in the illegal possession, manufacturing, sales, and use of narcotics and dangerous drugs. VNI also gathers intelligence and enforces laws regarding prostitution and illegal massage establishments. VNI members also investigate overdose death cases related to fentanyl. Additionally, VNI makes itself available to handle specific problem areas brought to its attention by Zone Commanders.

The Youth and Family Services Unit is comprised of various programs, such as the Youth Diversion Team Program, which provides intervention services to first-time juvenile offenders and at-risk youth. The School Resource Officer (SRO) Program, created through a partnership with the Corona Norco Unified School District (CNUSD), provides four full-time police officers on high school campuses to prevent and deter crime and provide technical and educational assistance to staff and students. The Family Services Division Sergeant also serves as the Corona Police Department Hate Crime Coordinator. As the coordinator, the Sergeant establishes relationships with formal community-based organizations and leaders and ensures proper documentation, investigation, and data collection of incidents involving hate crimes.

Bureau members participate in State and Federal Task Forces such as the Regional Computer Forensic Lab (RCFL) and the Federal Bureau of Investigation (Riverside) Joint Terrorism Task Force (JTTF).

Crime and Intelligence Analysts collect and analyze statistical data and other information regarding crime reported in the city. The analysts create reports with this data that are used to plan Police Department activities and resource allocation.

The Forensic Unit provides latent fingerprint identification, DNA collection, photography, collection, analyzation, and documentation of evidence at crime scenes, and assists with video discovery and redaction for the District Attorney's Office.

The Subpoena and Discovery Section receives and serves all the traffic and criminal subpoenas to police personnel and provides all items of evidence discovery to the District Attorney's Office.

The Professional Standards Unit is an internal administrative unit responsible for investigating complaints received from the public concerning police personnel performance, demeanor, and behavior; and internal investigations concerning violations of department policy and criminal law. This unit also develops department policy and procedures.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Successfully implemented a new permit approval process that streamlined massage parlor, firearms/ammo, and special event requests.
- Merged the Drone as a First Responder program into the Real Time Information Center and temporarily moved both under the newly created Special Enforcement Division.
- The Community Relations Unit Coordinated over 30 public events and Compete with a Cop events.
- The Vice/Narcotics Team Conducted 15 local operations for alcohol sales compliance.
- ISD placed an officer on the SoCal High Intensity Drug Trafficking Area (HIDTA) Task Force
- The Family Services Team handled approximately 500 calls for service at CNUSD schools.

What do we plan to do in Fiscal Year 2027?

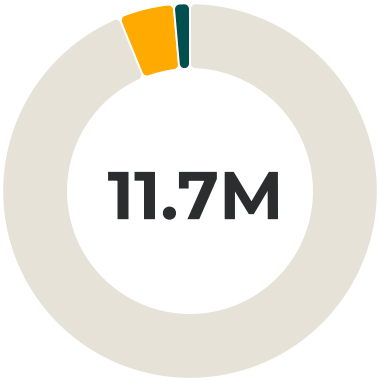
- Add a Detective to the Riverside Auto theft Interdiction Detail (RAID) task force.
- Evaluate placing a detective on the regional Crimes Against Children Task Force.
- Expand the Business Liaison Program by holding meetings and creating media messages for better business outreach.

Service Adjustment Change (Operating Budget)

Description	Amount
1 FT Community Services Officer	96,424
Total	**$ 96,424**

Investigations Bureau

Budgeted Expenditures, by Expense Type



Personnel Services	**$10,971,632**	93.84%
Materials And Supplies	**$557,444**	4.77%
Contractual	**$161,230**	1.38%
Utilities	**$1,400**	0.01%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$7,236,424	$7,786,571	$8,892,661	$10,971,632	$2,078,971	23.4%
Materials And Supplies	$455,647	$537,515	$588,418	$557,444	-$30,974	-5.3%
Utilities	$751	$646	$1,400	$1,400	-	-
Contractual	$214,648	$114,925	$175,980	$161,230	-$14,750	-8.4%
Total Expenditures	**$7,907,470**	**$8,439,656**	**$9,658,459**	**$11,691,706**	**$2,033,247**	**21.1%**

Records Budget Detail

What do we do?

The Records Bureau provides the first-level contact for all Police Department business inquiries. It is the primary service provider for public inquiries, vehicle and report releases, various permits, other front counter customer services, processing reports, arrest complaints, court dispositions, citations, and any related documentation. The Records Bureau inputs data to collect and analyze statistical information related to state and federal reporting requirements. In addition, the Records Bureau tracks and responds to all civil and criminal subpoenas and processes requests for the public disclosure of records.

Property & Evidence is responsible for receiving, recording, storing, and maintaining evidence collected from crime scene incidents. Property & Evidence Technicians maintain the chain of custody of evidence and will facilitate the transfer of these items to other agencies, labs, or return to the owner.

Goals & Objectives

What did we do in Fiscal Year 2026?

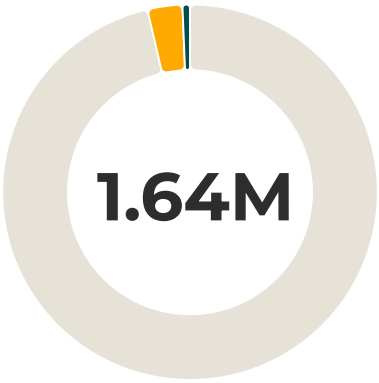
- Provided additional training opportunities to develop records staff.
- Expanded the Records Supervisor Office.
- Identified minor equipment needs of Records and Property sections to stay abreast of best practices, functionality and eliminate redundancy.

What do we plan to do in Fiscal Year 2027?

- Continue to identify additional training opportunities to develop records staff.
- Continue to identify minor equipment needs for Records and Property & Evidence sections to stay abreast of best practices, functionality and eliminate redundancy.
- Replace the older model walk-in cooler in the Property & Evidence storage room.
- Remove/seal the extra, unused door in the hallway to Property & Evidence to better utilize space in the Property & Evidence room.

Records

Budgeted Expenditures, by Expense Type



Personnel Services	**$1,579,175**	96.35%
Materials And Supplies	**$49,341**	3.01%
Contractual	**$10,450**	0.64%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$953,498	$1,012,504	$1,125,715	$1,579,175	$453,459	40.3%
Materials And Supplies	$28,171	$34,509	$52,388	$49,341	-$3,047	-5.8%
Contractual	$1,030	$744	$6,670	$10,450	$3,780	56.7%
Total Expenditures	**$982,699**	**$1,047,756**	**$1,184,774**	**$1,638,966**	**$454,192**	**38.3%**

Public Works

Vacant (Public Works Director)

The mission of the Public Works Department is to provide efficient and cost-effective services through traffic management, capital improvement, street maintenance, fleet services, and environmental compliance. The department strives to serve Corona citizens and customers in a helpful, courteous, and responsive manner.

What do we do?

The Public Works Department is dedicated to providing well-planned, attractive, and safe public facilities, services, and improvements to the Corona community. The department serves the community by developing, constructing, and maintaining the public infrastructure, which includes streets, sidewalks, storm drains, and traffic signals. More specifically, the department implements the City's Capital Improvement Program to deliver projects, operates the traffic management center to oversee city traffic, provides street maintenance services for cleanliness and safety, and maintains the City's fleet while ensuring environmental and regulatory compliance. The Public Works Department remains committed to providing these services efficiently and cost-effectively to enhance the quality of life for Corona's residents, businesses and visitors.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals		Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
		Public Works					
			Fleet Services				
	X	The Fleet division keeps the preventative maintenance on the City's vehicles and equipment current. The goal is to decrease downtime and keep the vehicles and equipment safe and properly operating, preventing costly repairs and savign the city money. This also ensures that every department can safely use vehicles and equipment whenever necessary.	Work orders- Preventative maintenance	930	930	930	950
	X		Work orders- Repairs	1,150	1,150	1,170	1,200
	X		Gallons of unleaded utilized	210,000	200,000	205,000	210,000
	X		Gallons of diesel utilized	30,000	39,000	41,000	43,000
	X		Compressed natural gas utilized	312,000	315,000	320,000	330,000
	X		Fire Apparatus Service- Scheduled	88	88	88	88
			Public Transportation				
X	X	Increase passengers per revenue hour by improving on-time performance and customer service, and increasing marketing efforts that promote the use of public transit. Further, comply with all federal and state requirements to ensure a safe, clean and accessible transit system.	Number of Passengers Serviced	185,700	173,383	181,050	176,000
X	X		Revenue Service Hours	32,700	28,431	28,820	29,253

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals			Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
			Public Works					
				Environmental Services				
	X		Ensure City compliance with Federal, State, & County environmental regulations for the NPDES Permit (Stormwater Management) & Regulatory activities for City facilities.	Construction site inspections	248	301	206	250
	X			Commercial/Industrial Facilities inspections	272	166	207	215
	X			Residential Requests/Field Reviews	130	92	138	120
	X			Pool Water Discharge Inspections	60	71	101	77
X				City Municipal Facility / City Airport Inspections	23/12	23/12	23/12	23/12
X				Regional Meetings	81	88	70	73
X				City Facility Hazardous Materials Business Plan (HMBP) entries to California Environmental Reporting System (CERS)	9	9	9	9
X				Permit renewals for City Facilities	27	15	16	17
X				Inspections for underground storage tanks	21	20	19	21
				Infrastructure				
X	X		Work orders include, new traffic sign installtion, replacement of damaged signs, new and refreshing of striping and curb paint, traffic device and signal maintenance, etc.	Number of Work Orders Completed	N/A	150	150	400
X			modal infrastructure in a state of good repair and increase multi-modal transportation options for all users.	Miles of bike lanes installed / resurfaced	10	10	25	2.5
X			Repair of replace all reported lifted sidewalks throughout the City within 6-8 weeks from being reported. Completing these requests in a timely manner ensures the City's infrastructure is kept in good condition while reducing deferred maintenance costs and reducing City liability.	Area of sidewalks installed / repaired (square feet)	22000	25,000	25,000	35,000
X			order to maintain infrastructure in a state of good repair.	Miles of Roads, Streets, and Bridges Rehabilitated (center-line miles)	32	40	80	29.3
X			Completing citywide pavement projects will maintain city roads and streets in good repair and help the city achieve its goal of a 73 PCI rating.	Pavement Condition Index (PCI) Rating (0-100)	71	73	74	74
X		X	aging infrastructure and/or construct new city facilities.	Capital Improvement Projects Completed	8	9	15	12
X	X		Upgrade 203 ADA Ramps citywide to ensure increased or continued accessibility for all users.	Number of ADA Ramps Installed, Replaced, or Retrofitted	121	203	481	80
				Traffic Engineering				
X			Maintenance of traffic signals, illuminated crosswalk systems, rectangular rapid flashing beacons, and flashing beacons. This ensures the systems are working properly and kept in good condition, reducing emergency repairs and unforseen maintenace costs.	Number of Traffic Signals / Devices Maintained	225	225	230	230
X			Ensure compliance with Federal and State guidelines to ensure safe and efficient traffic control for various construction activities.	Number of Traffic Plan Checks	600	384	250	300
X	X		Ensure engineering evaluations are consistent with standard engineering practice and decisions are supported with quantifiable data.	Number of Work Orders Prepared	200	159	150	150

Public Works Organizational Chart

Vacant, Public Works Director

Administration
0.70 FTE – Public Works Director
0.50 FTE – Management Analyst II
0.90 FTE – Executive Assistant
0.55 FTE – Administrative Assistant
0.85 FTE – Senior Office Assistant
3.50 FTE Administration Subtotal

Traffic Engineering
0.35 FTE – Transportation Manager/City Traffic Engineer
0.50 FTE – Senior Engineer – Traffic
0.80 FTE – Assistant Engineer – Traffic
0.50 FTE – Associate Engineer – Traffic
0.80 FTE – Engineering Technician
0.50 FTE – Traffic Signal Technician
0.15 FTE – Senior Office Assistant
3.60 FTE Traffic Engineering Subtotal

Signal Operations
0.57 FTE – Transportation Manager/City Traffic Engineer
0.40 FTE – Senior Engineer – Traffic
0.10 FTE – Assistant Engineer - Traffic
1.00 FTE – Traffic Signal Supervisor
2.50 FTE – Traffic Signal Technician
0.20 FTE – Engineering Technician
0.50 FTE – Associate Engineer - Traffic
5.27 FTE Signal Operations Subtotal

Drainage Quality / NPDES
0.12 FTE – Senior Engineer
1.00 FTE – Environmental Compliance Supervisor
1.00 FTE – Environmental Compliance Coordinator
0.45 FTE – Regulatory Compliance Specialist II
0.14 FTE – Public Works Permit Technician II
2.71 FTE Drainage Quality / NPDES Subtotal

City Fleet Maintenance
1.00 FTE – Fleet Manager
2.00 FTE – Fleet Supervisor
4.00 FTE – Senior Fleet Technician
3.00 FTE – Fleet Technician II
0.30 FTE – Regulatory Compliance Specialist II
10.30 FTE City Fleet Maintenance Subtotal

Capital Improvement Programs
0.30 FTE – Public Works Director
1.00 FTE – CIP Manager / Assistant City Engineer
2.00 FTE – Senior Project Manager
3.00 FTE – CIP Supervisor
1.50 FTE – Management Analyst II
2.00 FTE – Senior Engineer
0.10 FTE – Senior Engineer – Traffic
0.30 FTE – Construction Manager
7.00 FTE – Associate Engineer
3.00 FTE – Project Manager
0.10 FTE – Assistant Engineer – Traffic
3.00 FTE – Assistant Project Manager
1.00 FTE – Asset Management Coordinator
0.40 FTE – Senior Public Works Inspector
0.10 FTE – Public Works Inspector II
0.10 FTE – Executive Assistant
0.45 FTE – Administrative Assistant
25.35 FTE Capital Improvement Subtotal

Transportation
0.08 FTE – Transportation Manager/City Traffic Engineer
1.00 FTE – Transit Program Manager
1.00 FTE – Management Analyst I
1.00 FTE – Transit Program Specialist
3.08 FTE Transportation Subtotal

Street Maintenance
1.00 FTE – Street Maintenance Manager
2.00 FTE – Street Maintenance Crew Supervisor
4.00 FTE – Senior Street Maintenance Worker
1.00 FTE – Traffic Maintenance Technician
1.00 FTE – Street Light Maintenance Technician
1.00 FTE – Street Sign Maintenance Technician
6.00 FTE – Street Maintenance Worker II
16.00 FTE Street Maintenance Subtotal

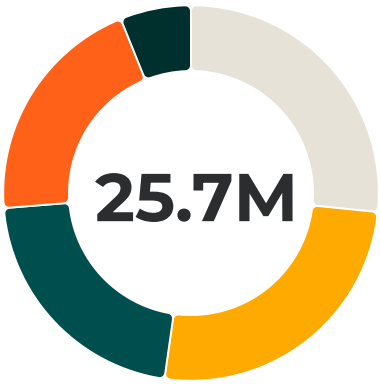
FY 2027 Position Totals
69.81 – Full-Time FTE
2.88 – Part-Time FTE (not reflected above)

72.69 Total FTE

This organizational chart represents citywide Full-Time Equivalents (FTEs) for this department. The Citywide Schedule of Positions table summarizes FTEs by position allocation. An FTE is the equivalent of one person working full time 2,080 hours per year.

Public Works

Budgeted Expenditures, by Fund

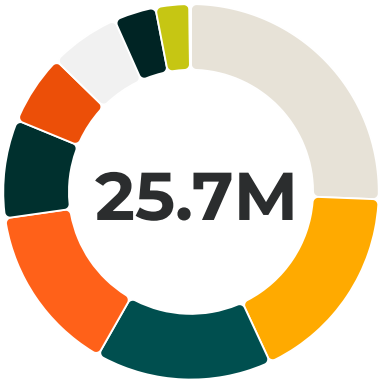


General Fund	**$6,853,955**	26.63%
Internal Service Funds	**$6,598,196**	25.63%
Enterprise Funds	**$5,521,784**	21.45%
Special Revenue Funds	**$5,195,330**	20.18%
Capital Projects Funds	**$1,570,714**	6.10%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
General Fund	$4,481,445	$5,288,820	$6,381,058	$6,853,955	$472,897	7.4%
Special Revenue Funds	$4,564,686	$4,770,758	$4,988,562	$5,195,330	$206,768	4.1%
Capital Projects Funds	$975,796	$1,003,880	$1,280,643	$1,570,714	$290,070	22.7%
Enterprise Funds	$4,595,758	$4,564,142	$4,931,545	$5,521,784	$590,239	12.0%
Internal Service Funds	$6,417,469	$7,294,857	$5,973,906	$6,598,196	$624,290	10.5%
Total Expenditures	**$21,035,153**	**$22,922,456**	**$23,555,715**	**$25,739,979**	**$2,184,264**	**9.3%**

Budgeted Expenditures, by Function



City Fleet Maintenance	**$6,598,196**	25.63%
Street/Drainage/Sidewalk Maintenance	**$4,489,527**	17.44%
Transit	**$3,902,473**	15.16%
Capital Improvements	**$3,734,007**	14.51%
Signal Operations	**$2,178,129**	8.46%
Traffic Engineering	**$1,567,283**	6.09%
Streetlighting - Districts	**$1,554,340**	6.04%
Drainage Quality / NPDES	**$932,657**	3.62%
Public Works Administration	**$748,024**	2.91%
Public Transport/Emission Redu	**$31,200**	0.12%
Drainage Maintenance	**$4,142**	0.02%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Public Works Administration	$715,638	$780,613	$624,453	$748,024	$123,571	19.8%
Traffic Engineering	$1,169,449	$1,327,984	$1,419,981	$1,567,283	$147,302	10.4%
Signal Operations	$2,151,719	$2,146,271	$2,025,686	$2,178,129	$152,443	7.5%
Transit	$3,341,682	$3,759,682	$3,664,449	$3,902,473	$238,025	6.5%
Capital Improvements	$1,978,010	$2,048,802	$3,461,578	$3,734,007	$272,429	7.9%
Drainage Maintenance	$3,596	$3,801	$3,869	$4,142	$273	7.1%
Street/Drainage/Sidewalk Maintenance	$3,098,348	$3,255,155	$3,972,358	$4,489,527	$517,169	13.0%
Public Transport/Emission Redu	$21,701	$21,560	$31,200	$31,200	-	-
Streetlighting - Districts	$1,432,737	$1,514,397	$1,488,025	$1,554,340	$66,315	4.5%
Drainage Quality / NPDES	$704,804	$769,335	$890,211	$932,657	$42,446	4.8%
City Fleet Maintenance	$6,417,469	$7,294,857	$5,973,906	$6,598,196	$624,290	10.5%
Total Expenditures	**$21,035,153**	**$22,922,456**	**$23,555,715**	**$25,739,979**	**$2,184,264**	**9.3%**

Public Works Administration Budget Detail

What do we do?

The Public Works Administration provides leadership, management, and administrative support for the daily operations of the Public Works Department. This section is responsible for departmental budgeting, personnel management, contract administration, special projects, document management, and coordination with other City departments. Public Works Administration delivers customer service to both internal and external stakeholders and provides administrative and technical support to all divisions within the department.

Goals & Objectives

What did we do in Fiscal Year 2026?

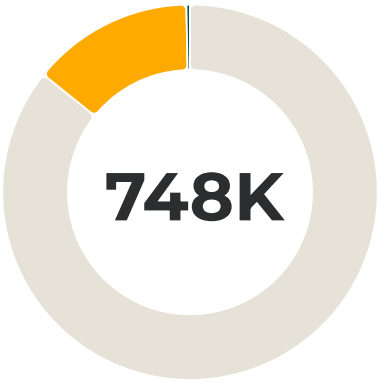
- Successfully managed department recruitment efforts and the selection of replacement staff.
- Maintained appropriate levels of customer service through effective staffing.
- Coordinated the development, implementation, and monitoring of the department's annual operating and capital budgets.
- Assisted the divisions in securing competitive grant funding to support capital improvement projects and reduce reliance on local funding sources.

What do we plan to do in Fiscal Year 2027?

- Continue to evaluate and improve recruitment, training, and leadership development efforts.
- Assist the divisions to pursue additional grant funding opportunities to support Capital Improvement Projects.
- Monitor revenues and expenditures and evaluate alternative funding sources.
- Assist with the development and implement a succession plan to strengthen in-house expertise and ensure continuity in critical staffing roles.

Public Works Administration

Budgeted Expenditures, by Expense Type



Personnel Services	**$641,576**	85.77%
Materials And Supplies	**$104,148**	13.92%
Utilities	**$2,300**	0.31%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$453,820	$508,655	$564,329	$641,576	$77,247	13.7%
Materials And Supplies	$255,778	$269,677	$58,624	$104,148	$45,524	77.7%
Utilities	$2,641	$2,281	$1,500	$2,300	$800	53.3%
Contractual	$3,400	-	-	-	-	-
Total Expenditures	**$715,638**	**$780,613**	**$624,453**	**$748,024**	**$123,571**	**19.8%**

Public Transport/Emission Reduction Budget Detail

What do we do?

This section manages the AB2766 Subvention Fund program to promote the reduction of motor vehicle emissions. Staff currently utilizes the funds for the following programs: bus pass subsidy and membership dues for Western Riverside County Clean Cities Coalition.

Goals & Objectives

What did we do in Fiscal Year 2026?

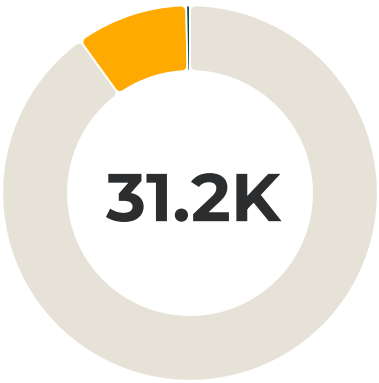
- Continued participation in the Western Riverside County Clean Cities Coalition.
- Submitted the annual AB2766 Trip Reduction Report to AQMD for FY 24/25.

What do we plan to do in Fiscal Year 2027?

- Continue the bus pass subsidy program.
- Implement a reduced fare of $1.00 (discounted from $1.75) for the general public on the Corona Cruiser.
- Continue participation in Western Riverside County Clean Cities Coalition.
- Pursue additional projects that contribute to the reduction of motor vehicle emissions.
- Submit the annual AB2766 Trip Reduction Report to AQMD for FY 25/26.

Public Transport/Emission Reduction

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$28,100**	90.06%
Contractual	**$3,000**	9.62%
Utilities	**$100**	0.32%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	$20,594	$20,369	$28,100	$28,100	-	-
Utilities	$25	$43	$100	$100	-	-
Contractual	$1,082	$1,148	$3,000	$3,000	-	-
Total Expenditures	**$21,701**	**$21,560**	**$31,200**	**$31,200**	**-**	**-**

Traffic Engineering Budget Detail

What do we do?

The Traffic Engineering group ensures that the City's traffic circulation system operates safely and efficiently. In accordance with state and local regulations, Traffic Engineering staff plans for growth-related needs, designs system improvements, coordinates construction activities, provides plan review for new development and utility permit work, and maintains system components for vehicles, bicycles, and pedestrians.

Goals & Objectives

What did we do in Fiscal year 2026?

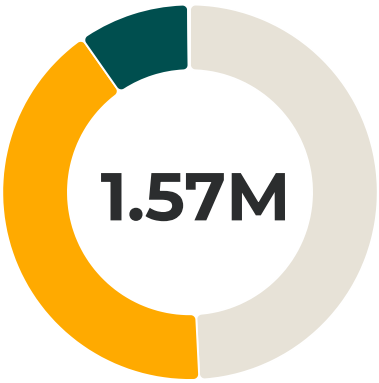
- Striping& Signage Support for the Major Pavement Rehab project.
- Roadway Striping and Sign Maintenance and Replacement.
- Performed approximately 390 plan checks.
- Prepared approximately 160 work orders.
- Completed design for Traffic Signal at Bedford at Georgetown.
- Completed design on Radio Road grade crossing improvement project.
- Completed Traffic Signal Optimization project construction phase.
- Replaced aging crosswalks with High-Intensity Activated Crosswalk (HAWK) Systems on Sixth Street.
- Began design for Promenade Corridor improvements.

What do we plan to do in Fiscal Year 2027?

- Continue striping support for Major Pavement Rehab projects.
- Finalize construction of Traffic Signal at Bedford/Georgetown.
- Construct Traffic Signal at California/Masters.
- Construct the Radio Road grade crossing improvement project.
- Finalize timing implementation of the Traffic Signal Optimization Project.
- Retrofit aging fixed Dynamic Message Signs.
- Modify the traffic signal on Lincoln and Bike Path to a HAWK signal
- Complete design for Promenade Corridor improvements.
- Update plans and complete bid package for the construction phase of the ATMS Phase 3 Project.

Traffic Engineering

Budgeted Expenditures, by Expense Type



Personnel Services	**$771,280**	49.21%
Materials And Supplies	**$643,303**	41.05%
Contractual	**$150,000**	9.57%
Utilities	**$2,700**	0.17%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$997	-	-	-	-	-
Personnel Services	$555,002	$643,075	$710,751	$771,280	$60,529	8.5%
Materials And Supplies	$498,346	$589,143	$584,230	$643,303	$59,073	10.1%
Utilities	$3,349	$2,977	-	$2,700	$2,700	-
Contractual	$111,755	$92,788	$125,000	$150,000	$25,000	20.0%
Total Expenditures	**$1,169,449**	**$1,327,984**	**$1,419,981**	**$1,567,283**	**$147,302**	**10.4%**

Transportation Services Budget Detail

What do we do?

The Transit Division provides/oversees the Dial-A-Ride (DAR) and Corona Cruiser Services. The Dial-A-Ride Service provides curb-to-curb service throughout the City of Corona and neighboring county areas of Coronita, El Cerrito, and Home Gardens, as well as satellite locations in the City of Norco (Department of Motor Vehicles, Department of Public Social Services, and Norco College). The service is available to qualified individuals (seniors 60 and older or persons with disabilities). The complementary paratransit Dial-A-Ride service area extends beyond city limits to ensure Compliance with the Americans with Disabilities Act 3/4-mile corridor from a Corona Cruiser fixed route. Door-to-door service is available upon request for Dial-A-Ride patrons certified under the ADA. The service is available on weekdays and Saturdays.

The Corona Cruiser Service is a network of two fixed routes known as the Blue Line and the Red Line. The Blue Line serves the McKinley Street retail area, then travels on to Magnolia Avenue and Main Street to the River Road area. This route passes by many trip generators such as hospitals, medical facilities, schools, public service agencies, library, civic center, and commercial/retail areas. This route also serves the unincorporated area of Home Gardens. The Blue Line operates approximately every hour. The Red Line connects the residential areas of central Corona with commercial areas along Sixth Street and the Ontario Avenue/California Avenue retinal area. The Red Line also covers South Corona along Ontario Avenue/Temescal Canyon Road to serve the county area of El Cerrito, The Crossings shipping complex at Cajalco Road/Temescal Canyon Road, and the Ships at Dos Lagos on Saturdays. The Red Line also operates approximately every hour. Both lines operate on weekdays and Saturdays, providing service within the City with connections to the North Main Corona Metrolink Station via the Corona Transit Center and Riverside Transit Agency (RTA) buses via transfer points. Service is provided using twenty (20) City-owned transit buses. All buses are compliant with the ADA requirements for accessibility and wheelchair securement. These buses are powered using Compressed Natural Gas fuel.

This section pursues and manages transportation funding and grant opportunities to enhance public transit services, improve bicycle and pedestrian facilities, and promote emission-reducing transportation alternatives.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Completed and finalized the Federal Transit Administration (FTA) Triennial Review with compliance in 22 of the 23 review areas.
- Completed and finalize the Transportation Development Act Triennial Performance Audit.
- Awarded consulting services to assist with the implementation of activities outlined in the Final adopted Comprehensive Operations Analysis.
- Awarded contract for thirteen (13) replacement buses cutaway buses that are past their useful life; the buses will be used for the Dial-A-Ride Service
- Continued the Fare Subsidy Program, which became effective October 1, 2023, through June 30, 2026. California Department of Transportation Low Carbon Transit Operations Program funds are being used to subsidize the fares, which include free fares for Seniors, Persons with Disabilities, and Students and a reduced fare of $1.00 for the General Public.
- Processed the following state and federal reports:
- Quarterly & annual reports for all open FTA Grants.
- Annual National Transit Database Report
- Annual State of Good Repair Report
- Annual Low Carbon Transit Operations Report
- Semi-Annual Disadvantaged Business Enterprise Report
- Prepared and processed the FY 2026/27-2028/29 Short Range Transit Plan.
- Updated the Public Transit Agency Safety Plan for submittal to the Southern California Association of Governments.
- Started activities for the Title VI program update as required by the FTA Civil Rights Office
- Started activities for the 2027-2029 Disadvantaged Business Enterprise (DBE) Triennial Goal as required by the FTA Civil Rights Office.
- Continue to update marketing materials with new branding, including bus stop signs.

- Provided shuttle service for the Corona 5K Run.
- Provided bus service to the Senior Center for the annual Holiday Lights Tour, whereas the transit operator scouts the locations for the best experience. The event includes a raffle and prizes provided by the Transit Division, as well as refreshments from the transit operator.
- Onboarding of staff (Management Analyst) to assist with day-to-day operations, data analysis, grant reporting, and procurement activities.
- Fielded and executed miscellaneous transit matters, such as complaints, DAR applications, and service inspections, to ensure compliance under the State of Good Repair; attended all mandatory transit meetings, etc.

What do we plan to do in Fiscal Year 2027?

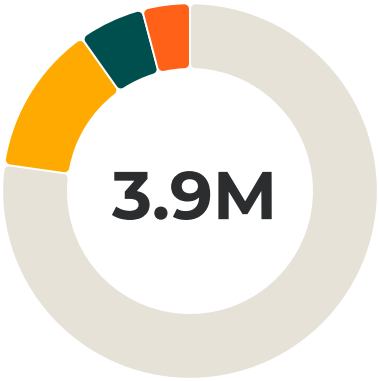
- Complete and submit the 2027-2029 Title VI program update to FTA
- Complete and submit the 2027-2029 Disadvantaged Business Enterprise (DBE) Triennial Goal to FTA
- Release solicitation for transit operations contract and award by March 2027; current contract expires June 30, 2027.
- Continued the Fare Subsidy Program through June 30, 2027, which includes free fares for Seniors, Persons with Disabilities, and Students and a reduced fare of $1.00 for the General Public.
- Scope out funding options to fund the fare subsidy program for Fiscal Year 2028.
- Replace bus stop signs with new signs incorporating the city's new branding.
- Finalize the official Code of Conduct and policy.
- Proceed with activities related to service improvements, including route realignment, pilot micro-transit service, and related bus stop improvements.
- Receive and accept the new replacement buses to be used for Dial-A-Ride services.
- Prep old Dial-A-Ride buses that are past their useful for surplus.
- Proceed with activities for the Intelligent Transportation System (ITS). The ITS will include components such as Computer-Aided Dispatching (CAD), Automatic Vehicle Location (AVL), Automated Annunciators to meet ADA Requirements, relay real-time transit information, an Automated Passenger Counter (APC), and an advance fare payment system. The use of ITS technologies contributes to enhanced customer service, improved productivity, and overall fiscal responsibility of the transit system.
- Proceed with procurement activities for the purchase of the fixed route buses that will be past their useful life.
- Prepare the scope of work for upgrading the Digital Land Mobile Radio system used for communication with drivers.
- Prepare the scope of work for the bus shelter advertising solicitation.
- Prepare and process the 2027/28-2029/30 Short Range Transit Plan.
- Submit the updated Title VI Program to the FTA Civil Rights Office.
- Submit the new 2027-2029 Triennial DBE Goal to the FTA Civil Rights Office.
- Update the Public Transit Agency Safety Plan for submittal to the Southern California Association of Governments due December 2026.
- Prepare and process all state and federal quarterly/annual reports.

Service Adjustment Change (Operating Budget)

Description	Amount
1 FT Transit Program Specialist	159,338
Total	**$ 159,338**

Transportation Services

Budgeted Expenditures, by Expense Type



Contractual	**$3,014,945**	77.26%
Personnel Services	**$504,923**	12.94%
Utilities	**$221,810**	5.68%
Materials And Supplies	**$160,795**	4.12%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	-	$3,807	-	-	-	-
Personnel Services	$248,291	$379,156	$355,773	$504,923	$149,151	41.9%
Materials And Supplies	$58,867	$54,703	$84,924	$160,795	$75,871	89.3%
Utilities	$184,830	$179,079	$228,830	$221,810	-$7,020	-3.1%
Contractual	$2,532,934	$2,824,478	$2,994,922	$3,014,945	$20,023	0.7%
Depreciation	$316,760	$313,191	-	-	-	-
Salaries-Benefits	-	$4,889	-	-	-	-
Services-Supplies	-	$378	-	-	-	-
Total Expenditures	**$3,341,682**	**$3,759,682**	**$3,664,449**	**$3,902,473**	**$238,025**	**6.5%**

Signal Operations Budget Detail

What do we do?

Signal Operations, a group within the Traffic Engineering Section, is responsible for the maintenance, operation, and repair of the City's traffic circulation system. This group maintains all aspects of the City's Advanced Traffic Management System (ATMS), which includes the Traffic Management Center in City Hall and the Emergency Operations Center, traffic cameras, roadway warning beacons, enhanced crosswalks, and dynamic message signs throughout the city. The upkeep of these facilities and equipment provides for the safe and efficient travel of pedestrians, bicyclists, and motorists throughout Corona. A combination of in-house staff and contracted services perform maintenance and repairs.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Maintained over 230 traffic signals and traffic control devices.
- Continued upgrading aging traffic monitoring cameras at various locations.
- Continued upgrading various traffic signal hardware with ADA enhancements.
- Begin implementation of the Traffic Signal Optimization Project timing phase.

What do we plan to do in Fiscal Year 2027?

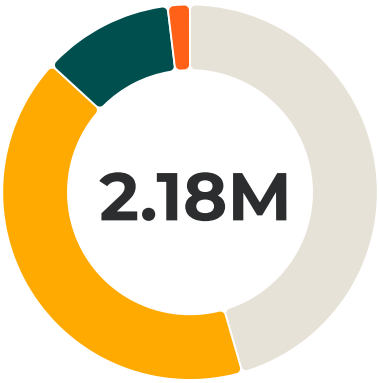
- Continue with upgrading aging traffic monitoring cameras at various locations.
- Continue with upgrading various traffic signal hardware with ADA enhancements.
- Complete implementation of the Traffic Signal Optimization Project timing phase.

Service Adjustment Change (Operating Budget)

Description	Amount
1 FT Reclassify Traffic Signal Coordinator to Traffic Signal Supervisor	17,209
Total	**$ 17,209**

Signal Operations

Budgeted Expenditures, by Expense Type



Personnel Services	**$990,969**	45.50%
Materials And Supplies	**$899,941**	41.32%
Utilities	**$245,512**	11.27%
Contractual	**$41,707**	1.91%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$664,506	$828,863	$884,793	$990,969	$106,176	12.0%
Materials And Supplies	$1,240,482	$1,041,882	$885,214	$899,941	$14,726	1.7%
Utilities	$219,755	$248,140	$221,981	$245,512	$23,531	10.6%
Contractual	$26,976	$27,386	$33,697	$41,707	$8,010	23.8%
Total Expenditures	**$2,151,719**	**$2,146,271**	**$2,025,686**	**$2,178,129**	**$152,443**	**7.5%**

Capital Improvements Budget Detail

What do we do?

The Capital Improvements Program provides engineering and project management services involving the preparation of plans and specifications, technical direction, oversight of design, bid, construction, and management of capital improvement projects. This program develops and implements all significant capital improvements within the public right-of-way for the City's Public Works Department and the Department of Water and Power. The Department of Water and Power provides funding for capital improvement projects associated with water and water reclamation. The Capital Improvements Program also manages regionally funded transportation projects and street pavement rehabilitation projects, including projects funded through the Transportation Uniform Mitigation Fee (TUMF) program and the Local Streets and Roads (LSR) program. The Capital Improvements section seeks local, state, and federal grant funding opportunities to improve facilities such as streets, bike lanes, sidewalks, traffic signals, streetlights, and bridges.

Goals & Objectives

What did we do in Fiscal Year 2026?

Asset Management Plan

- Developed a comprehensive plan to guide the City toward achieving Strategic Asset Management maturity.
- Established a cross-departmental Steering Committee to champion the program's development, ensure alignment, and drive organization-wide adoption.
- Draft an Asset Management Policy to formalize governance structures and support long-term program sustainability.
- Coordination of identification and classification of key municipal assets, including major systems and their subcomponents, to support strategic decision-making.
- Integrated over 90,000 new assets with complete data sets into the asset management system, significantly enhancing data quality, asset visibility, and operational insights.

Parks and Facilities

- Finalizing design and preparing to go out to bid for City Park Revitalization Project – 90% construction documents (CD) and in plan check; anticipated bid in Summer 2026.
- Finalizing design and preparing to go out to bid for Griffin Park Improvements, Phase 2 – 90% CD and in plan check; anticipated bid in Spring 2026.
- Finalizing design and preparing to go out to bid for Auburndale Park – 100% CD complete and through plan check; anticipated bid in Spring 2026.
- Finalizing design and preparing to go out to bid for City Hall Carpet Replacement – 90% bid package complete.
- Finalizing design and preparing to go out to bid for LMD Zone 20 – 100% bid package complete; anticipated bid in Summer 2026.
- Finalizing design and preparing to go out to bid for Park Playground Replacements - Replace playgrounds at four parks: Mangular, Butterfield, River Road and Brentwood Park.
- Finalizing design and preparing to go out to bid for Park ADA Improvements – at five locations: Buena Vista Park, Chase Park, Eagle Glen, Kellogg Park, and Serfas Club Park.
- Finalizing design and preparing to go out to bid for Fire Station No. 2, Phase 1 – redesign in progress.
- Finalizing design for Shade installation at 5 parks: Stagecoach Park, Husted Park, Rimpau Park and Village Park playgrounds and Santana Park Ballfields.
- Design underway for CNG Replacement at Corporation Yard.
- Design underway for El Cerrito Pickleball and Border Park – design consultant selected.
- Site analysis underway for Juniper Street Slope Repairs – geotechnical report complete; moving into design recommendations.
- Site analysis underway for Skyline Trail Amenities - pre-fab restroom and minor amenities like a water fountain at the Skyline Trail Head.
- Finalizing project closeout for Cajalco / I-15 Interchange – ongoing closeout and landscape maintenance; anticipated completion in 2026.
- Nearing completion of Library Innovation Center and Library Carpet installation.
- Began Construction of Police Department HVAC Controller Upgrade.

- Began construction and nearing completion of ADA Improvements year 4: Fairview, Husted, Mangular, Rimpau, Serfas Club, Spyglass, Stagecoach, and Village.
- Completed construction for Sheridan Park Playground (Ages 2–5 and 5–12) – new playground installation complete
- Completed construction for Old Police Building – demolition complete.
- Completed construction for Public Works Large Conference Room – A/V improvements complete.
- Completed construction for Magnolia & Ontario – LED screen upgrade complete.
- Completed sole source for Library HVAC Pneumatic Controls – sole source contract awarded by City Council (March).
- Completed analysis for Montana Ranch Slope Repairs – geotechnical analysis complete; moving into maintenance repairs.

Streets and Storm Drains

- Completed 75% of construction of the Citywide Annual Street Pavement Project FY 2025 and FY 2026 (Zone 1 of 10) combined Project.
- Began design of Zone 2 of the ten-year pavement management program through 2035.
- Completed planning and design of the Citywide ADA and Sidewalk Improvements Project.
- Submitted selected Projects from the Bridge Preventative Maintenance Program accepted by CalTrans to fund future preventative maintenance Projects.
- Reached 90% design of the 6th Street Beautification and Revitalization Phase I – Main to Ramona Project.
- Incorporated Downtown Iconic Sign and Wayfinding into the 6th Street Beautification and Revitalization Phase I – Main to Ramona Project.
- Completed construction of the parking lot portion of the South Mall Parking Lot Rehabilitation Project.
- Completed the Bicycle Master Plan Update draft map and associated workshops.
- Completed Corona's Storm Water Drainage Master Plan Update.
- Reached 30% design of the Howard (formerly East Grand), Joy, and Victoria Storm Drain Project (Downtown Drainage Improvements Phase I).
- Advertised design of the Downtown Drainage Improvements Phase II Project (6th Street and Merrill).
- Reached 30% design of the Drain Line 9A Storm Drain Project.
- Reached 30% design of the MDP Line 5, Stg 1 Storm Drain Project.
- Completed construction of the E. Chase Drive and Smith Ave. Sidewalk Gap Closure.
- Completed construction of the CDBG Public Works ADA Compliance Project (Year 1).
- Continued removal of invasive plants, replanting of native species, and protection of endangered animals to restore the natural waterway habitats included in the Foothill Mitigation Sites Project.
- Reached 90% design of the Ontario at Lincoln Widening Project and initiated the Right-of-Way Phase.
- Reached 90% design of the Magnolia Widening Project.
- Re-advertised, awarded, and restarted design of the Ontario at I-15 Widening Project.
- Selected on-call design consultant for design of the Hidden Valley Medians Project.

Utilities

- Completed Construction of Galloway Sewer Extension Project.
- Completed the Construction of Lester Post Disinfection Station.
- Completed Demolition of North Mall Properties Phase I.
- Completed 2025 Urban Water Management Plan Update.
- Completed Potable Water Master Plan.
- Completed the Design of Glen Ivy Radio Communications Tower.
- Completed the Design of Arcadia/Minnesota Waterline Replacement.
- Completed the Design of Sierra Del Oro Lift Station Replacement.
- Completed the Design of WRF#2 Equalization Basin Improvements.
- Began and Completed Construction of Rudell Road Sewer Extension Project.
- Began Demolition activities for North Mall Properties Phase II.
- Began the Design of WRF#1 Chlorine Contact Basin Improvements.
- Began Construction of Well 14 Rehabilitation & Equipping.
- Began Design of WRF#2 Primary Clarifiers Rehabilitation.
- Began Design of Sherman Avenue Waterline Replacement.

What do we plan to do in Fiscal Year 2027?

Asset Management Plan

- Secure formal approval and adoption of the Asset Management Policy to establish a consistent framework for long-term infrastructure planning, risk management, and investment decision-making. Following adoption, implement governance procedures, define roles and responsibilities, and ensure alignment with organizational strategic goals and regulatory requirements.
- Establish and implement standardized condition-rating methodologies across all asset classes to ensure consistent, accurate, and repeatable data collection. Develop inspection schedules, field data collection protocols, and quality assurance processes to support ongoing condition monitoring and enable predictive maintenance strategies.
- Advance GIS integration within the Asset Management system by improving layer filtering, enhancing spatial data accuracy, and enabling real-time synchronization between GIS and asset databases. Establish data governance standards to ensure data integrity, consistency, and accessibility across departments, supporting more efficient analysis and reporting.
- Expand the Asset Management system by onboarding additional asset categories to ensure complete asset visibi lity and operational alignment. Standardize asset hierarchies, attributes, and naming conventions to improve usability, reporting capabilities, and cross-departmental coordination.
- Present the inaugural State of Infrastructure Report to executive leadership, providing a comprehensive, data-driven assessment of asset condition, performance, risk exposure, and life cycle status. Incorporate key performance indicators (KPIs), funding gaps, and prioritized capital improvement recommendations to support informed decision-making and long-term financial planning.
- Provide targeted training and resources to staff on asset management principles, system usage (EAM/CMMS), and data collection standards. Promote cross-departmental collaboration to ensure consistent adoption of processes and reinforce a culture of data-driven decision-making.

Parks and Facilities

- Finalize design and begin construction of the City Park Revitalization Project.
- Finalize design and begin construction of modified Fire Station No. 2 Rebuild Project.
- Finalize design and begin construction of South Mall Food Hall Core and Shell and Tenant improvements.
- Finalize design and begin construction of Landscape Maintenance District 84-20 Improvements.
- Finalize design and begin construction of El Cerrito Pickleball and Border Park Improvements.
- Finalize design and begin construction of Promenade Park Improvements.
- Finalize design and begin construction of Promenade Park Musco Lighting Improvements.
- Finalize design and begin construction of Griffin Park Phase II Improvements.
- Finalize design and begin construction of Auburndale Park Improvements.
- Finalize design and begin construction of Playground Replacement Projects.
- Finalize design and begin construction of Compressed Natural Gas (CNG) System Renovation.
- Finalize design and begin construction of Airport Security Measures.
- Finalize design and begin construction of Playground ADA safety surfacing projects.
- Begin design of the Skyline Trail Restroom/amenities.
- Begin design of Historic Civic Center Improvements.
- Finalize design of ADA Year 5 Improvements.
- Begin design of the Library HVAC Pneumatic Control replacement.
- Begin construction of the library elevator replacement.
- Begin construction of City Hall carpet replacement.
- Complete construction of the Library Innovation Center and Carpet Replacement.
- Complete construction of ADA Year 4 Improvements.
- Complete construction of the Police Department's HVAC control update.
- Complete construction for the Auburndale Park Improvements.
- Complete construction at Griffin Park, Phase II Improvements.
- Finalize project closeout process of the Cajalco/I-15 Interchange.

Street and Storm Drains

- Complete design and begin construction of the Downtown Drainage Improvements Phase I Project (Howard Street Storm Drain, South Joy Street Storm Drain, South Victoria Avenue Storm Drain).
- Award and start design for the Downtown Drainage Improvements Phase II Project (6th Street and Merrill).
- Complete design and begin construction of the Drain Line 9A Storm Drain Project.

- Complete design for the MDP Line 5, Stg 1 Storm Drain Project (with construction pending BNSF approval).
- Complete design, award, and construction of the Storm Drain Catch Basin Filters Year 2 Project.
- Using the Drainage Master Plan Update, apply for future funding for FY27-30 Projects with Riverside County Flood Control and Water Conservation District.
- When funding is secured, begin design of initial Projects identified by the Bridge Preventive Maintenance Plan.
- Complete design for Sixth Street Beautification and Revitalization Phase I – Main to Ramona, advertise, award, and begin construction.
- Begin design for Sixth Street Beautification and Revitalization Phase II from W Grand to E Grand, incorporating the Iconic Signs and Wayfinding Signs Projects.
- Begin design of Downtown Wayfinding Sign Project (for locations not associated with current Projects).
- Complete construction of the Stan Reynolds / Main Street Traffic Signal.
- Complete construction of the Citywide Annual Street Pavement Project FY 2025 and FY 2026 (Zone 1) combined Project.
- Complete design of the (Zone 2) Citywide Annual Street Pavement Project FY 2027 and begin construction.
- Begin design of the (Zone 3) Citywide Annual Street Pavement Project FY 2028.
- Construct the Citywide ADA and Sidewalk Improvements Project.
- Complete design and construction for the CDBG Public Works ADA Compliance Project.
- Complete the ADA Transition Plan Update.
- Complete the Bicycle Master Plan Update.
- Complete design and right-of-way phases of the Ontario Avenue Widening at Lincoln Avenue Project.
- Reach 30% design of the Ontario Avenue / I-15 Corridor Enhancements Project.
- Complete design for the Magnolia Avenue Bridge Widening Project.
- Complete enhancement and replanting of sensitive natural habitats at six locations as part of the Foothill Mitigation Sites Project.
- Begin design of the Hidden Valley Medians Project. Advertise and award construction if funding is secured.

Utilities

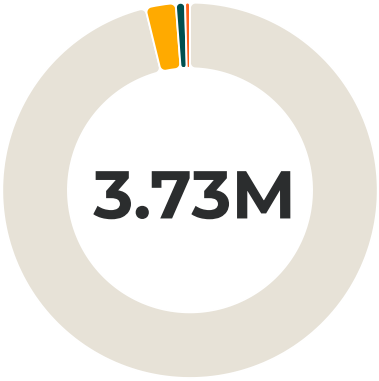
- Begin Design for the Smith and Rincon Lift Station Replacement.
- Begin and Complete construction of the Arcadia/Minnesota Waterline Replacement.
- Begin Reclaimed Water Master Plan Update.
- Begin Demolition Activities for North Mall Properties Phase III.
- Begin Construction for the Glen Ivy Water Treatment Plant.
- Begin Construction for the Glen Ivy Radio Communications Tower.
- Begin Construction for the SDO Lift Station Replacement.
- Begin Construction for the Common Well 22 Upgrades.
- Complete Sewer Master Plan Update.
- Complete Demolition activities for North Mall Properties Phase II.
- Complete Design and begin Construction for WRCRWA Flow Control.
- Complete Design and begin Construction for the WRF#1 Blower and Digester Piping and Equipment Upgrade.
- Complete Design and begin Construction of WRF#1 Chlorine Contact Basin Improvements.
- Complete Design and begin Construction of the Downtown Sixth Street Waterline Replacement.
- Complete Design and begin Construction of the WRF#2 Primary Clarifiers Rehabilitation.
- Complete Design and begin Construction of Grand Quadrant Waterline Replacements.
- Complete Design and begin Construction of Sherman Avenue Waterline Replacement.
- Complete Construction of Well 14 Rehabilitation & Equipping.

Service Adjustment Change (Operating Budget)

Description	Amount
Conference, Training, and Travel - Public Works	11,500
Hydraulic Modeling and System Analysis Services	30,000
License for Infowater Pro and Infoworks Software	12,600
Total	**$ 54,100**

Capital Improvements

Budgeted Expenditures, by Expense Type



Personnel Services	**$3,591,116**	96.17%
Materials And Supplies	**$97,391**	2.61%
Contractual	**$30,000**	0.80%
Utilities	**$15,500**	0.42%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,913,498	$1,953,281	$3,413,384	$3,591,116	$177,732	5.2%
Materials And Supplies	$59,098	$81,169	$47,794	$97,391	$49,597	103.8%
Utilities	$2,835	$6,425	$400	$15,500	$15,100	3,775.0%
Contractual	$2,579	$7,927	-	$30,000	$30,000	-
Total Expenditures	**$1,978,010**	**$2,048,802**	**$3,461,578**	**$3,734,007**	**$272,429**	**7.9%**

Street/Drainage/Sidewalk Maintenance Budget Detail

What do we do?

The Street Maintenance Program provides maintenance of City streets, alleys, and right-of-way to ensure the safe passage of vehicular traffic. The program also assists with road closures, hazardous material responses and special events. It is responsible for the maintenance of concrete sidewalks, curbs and gutters, and other concrete structures within the public right-of-way to ensure the safety of pedestrians and proper drainage of City streets and right-of-way. Street Maintenance is responsible for maintaining all regulatory, warning and guide signs, as well as patching potholes and maintaining pavement markings within the City to provide the public with a safe and informative transportation system.

The Street Sweeping Program provides for the regular cleaning of the City's public streets and alleys using a contracted street sweeping firm. An ongoing and effective street sweeping program is required to comply with the South Coast Air Quality Management District (AQMD) and National Pollutant Discharge Elimination System (NPDES) requirements.

Goals & Objectives

What did we do in Fiscal Year 2026?

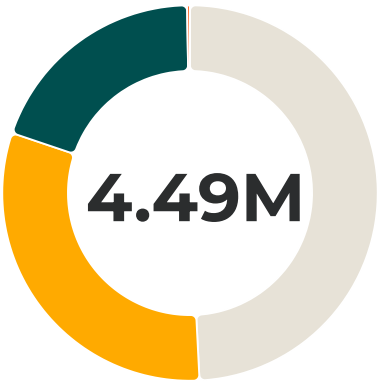
- Completed approximately 8,315 work orders related to street maintenance, street lighting, litter collection, and road hazard removal and repair.
- Replaced 33,327 square feet of concrete sidewalk and 959 linear feet of curb and gutter at 212 locations throughout the city.
- Repaired 25,954 square feet of potholes at 312 locations throughout the city.
- Retrieved 427 tons of debris from the public right of way at831 locations throughout the City.
- Repaired, replaced, or installed 1,786 signs within the public right-of-way.
- Cleared approximately 1,887,000 square feet of weeds from the public right-of-way and debris basins at 128 locations throughout the city.
- Performed maintenance on 360 storm drain catch basins throughout the city.
- Swept approximately 28,836 curb miles, retrieving nearly 1,915 tons of rubbish from curbs and gutters.

What do we plan to do in Fiscal Year 2027?

- Replace at least 30,000 square feet of lifted, cracked and damaged sidewalks throughout the city to continue improving public safety.
- Replace/fill at least 40,000 square feet of potholes throughout the City to continue improving road conditions.
- Perform preventative maintenance on approximately 2,000 signs within the public right-of-way.
- Continue to provide prompt response to all debris in the public right-of-way requests.
- Continue the Weed Abatement Maintenance Program to identify problematic areas, to plan routine abatement schedules and clear 1,500,000 square feet of weeds within the public right-of-way and storm drain debris basins.
- Begin Quarterly maintenance of 250 storm drain catch basins containing CPS devices for trash capture.
- Sweep 25,000 curb miles, retrieve 2,000 tons of rubbish from the public right-of-way to continue meeting NPDES regulations, ensure proper drainage within the City, and maintain the cleanliness of the City's public right-of-way.

Street/Drainage/Sidewalk Maintenance

Budgeted Expenditures, by Expense Type



Personnel Services	**$2,208,659**	49.20%
Materials And Supplies	**$1,390,868**	30.98%
Contractual	**$879,000**	19.58%
Utilities	**$11,000**	0.25%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$90,346	-	-	-	-	-
Personnel Services	$1,343,708	$1,582,108	$1,926,636	$2,208,659	$282,024	14.6%
Materials And Supplies	$714,540	$802,097	$1,146,982	$1,390,868	$243,887	21.3%
Utilities	$9,983	$6,776	$8,300	$11,000	$2,700	32.5%
Contractual	$939,770	$864,137	$890,441	$879,000	-$11,441	-1.3%
Claims Expense	-	$37	-	-	-	-
Total Expenditures	**$3,098,348**	**$3,255,155**	**$3,972,358**	**$4,489,527**	**$517,169**	**13.0%**

Drainage Quality/NPDES Budget Detail

What do we do?

The NPDES Program administers the National Pollutant Discharge Elimination System (NPDES) Permit for the City of Corona. The NPDES (Stormwater Management) Permit is mandated by the Federal Clean Water Act and implemented by the State Water Resources Control Board with the goal of preventing pollutants from entering our lakes, streams, rivers, and oceans through stormwater runoff. Under the Permit, the City conducts inspections of businesses, construction sites, and its municipal facilities. It responds to illicit discharges to ensure pollutants are not flowing from private and public property into the storm drain system. The City also conducts staff training and Public Outreach and Education on stormwater Best Management Practices (BMPs).

The Regulatory Compliance Program ensures the City maintains compliance with Federal, State, and Local environmental regulations impacting City operations and assets. It coordinates and addresses permit requirements, facility inspections, equipment tests, emergency plan updates, compliance reports, and staff training for air quality and hazardous materials' management. As new regulations are drafted, Regulatory Compliance attends workshops, engages with agency advocate groups, and submits comment letters to state agencies such as the California Air Resources Board (CARB). As draft regulations develop, Regulatory Compliance evaluates the changes from current policies and determines what the effect would be on the City.

Goals & Objectives

What did we do in Fiscal Year 2026?

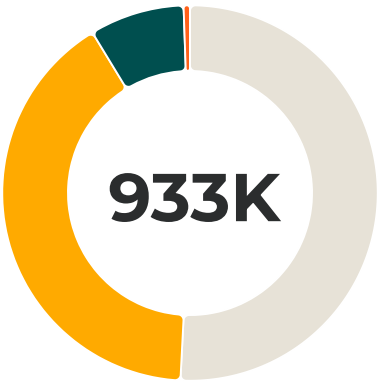
- Conducted 202 construction site visits to confirm compliance with the City's NPDES development and construction guidelines.
- Conducted 207 commercial/industrial site visits in accordance with the inspection schedule to verify compliance with the City Municipal Code and NPDES permit.
- Performed 138 residential requests/field reviews in response to possible NPDES violations.
- Conducted 101 pool inspections to ensure pool water discharge was within the conditions allowed by the Permit.
- Conducted 23 City municipal facility and 12 City airport inspections to confirm that discharge conditions are within the limits authorized by the Permit and annual stormwater sampling for the airport.
- Participated in 70 meetings for NPDES & Regulatory Compliance activities for continued collaboration with regional agencies to ensure City compliance for stormwater management and other environmental regulations.
- Submitted the Annual NPDES Progress Report of the City's NPDES Program to Riverside County Flood Control & Water Conservation District (RCFC & WCD).
- Scheduled, coordinated, and escorted inspectors for both the local Certified Unified Program Agency (CUPA) and AQMD to inspect City facilities and equipment.
- Updated and managed all data and submissions for 9 City facilities in the California Environmental Reporting System (CERS) by the required deadline.
- Reviewed, processed, and submitted permit renewals for 16 City facilities.
- Reviewed, sorted, and organized documentation for 19 different inspections for underground storage tanks located at the Fuel Station and set up procedures to organize future documentation for traceability.
- Collaborated with CIP Engineering, Street Maintenance, Public Works Inspection and a contractor to install 220 Trash Capture Devices (TCDs) to the storm drain catch basins.
- Collaborated with CIP Engineering and Street Maintenance for City Council approval to work with a contractor to address maintenance of the 220 TCDs recently installed.
- Collaborated with CIP Engineering and a contractor to work on the City’s new Storm Drain & Stormwater Management Master Plan.
- Collaborated with IT and developed a paperless system using TrakiT software application for all NPDES inspections.

What do we plan to do in Fiscal Year 2027?

- Continue collaborating with State and Local Jurisdictions to implement the new Tri-County (Orange, Riverside, & San Bernardino) NPDES Permit anticipated to be adopted in calendar year 2026. Workshops/meetings for the implementation process are ongoing.
- Continue collaborating with CIP Engineering, Street Maintenance and Public Works Inspection for Citywide installations of TCDs for approximately 1,200 catch basins to comply with the State's Trash Provisions Order; an additional 500 TCDs will be installed in fiscal year 2027.
- Continue collaborating with IT to implement a paperless system using the Trakit software application for all NPDES inspections.
- Continue inspecting businesses, construction sites, and municipal facilities and responding to illicit discharges while enforcing appropriate action in accordance with the City Code and NPDES permit.
- Continue collaborating with the Planning & Development Department to work with developers to install TCDs to catch basins for various developments.
- Continue collaborating with the Community Services Department to address Stormwater Management requirements for Corona Municipal Airport.
- Continue distributing educational materials on BMPs to prevent stormwater exposure to pollutants and eliminate non-stormwater discharges.
- Continue updating and managing all data and submissions for the 24 Municipal Facilities overseen by the Public Works Department that are recognized by CalEPA as storing hazardous materials and/or generating hazardous waste.
- Continue submitting Annual Emission Reports for the 10 Municipal Facilities overseen by the Public Works Department that are AQMD Permits.
- Continue collaborating with CIP Engineering to ensure City compliance for various projects relative to Stormwater Management applications, hazardous waste management, and other environmental permits.

Drainage Quality/NPDES

Budgeted Expenditures, by Expense Type



Personnel Services	**$473,955**	50.82%
Materials And Supplies	**$377,559**	40.48%
Contractual	**$76,073**	8.16%
Utilities	**$5,070**	0.54%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$360,557	$382,570	$428,186	$473,955	$45,769	10.7%
Materials And Supplies	$277,976	$327,862	$381,502	$377,559	-$3,943	-1.0%
Utilities	$2,347	$4,051	$4,983	$5,070	$87	1.7%
Contractual	$63,924	$54,852	$75,540	$76,073	$533	0.7%
Total Expenditures	**$704,804**	**$769,335**	**$890,211**	**$932,657**	**$42,446**	**4.8%**

Drainage Maintenance Budget Detail

What do we do?

The Drainage Maintenance Program is responsible for the maintenance of sewer and storm drain lines within the CFD 2000-1 district. This program conducts inspection, repair, regular maintenance, and cleaning of storm drain systems to protect the public and the environment.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Cleared storm drains within CD 2000-1 as needed.

What do we plan to do in Fiscal Year 2027?

- Continue to perform maintenance on storm drains within CFD 2000-1.

Drainage Maintenance

Budgeted Expenditures, by Expense Type



Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Materials And Supplies	$653	$794	$776	$955	$179	23.1%
Contractual	$2,943	$3,007	$3,093	$3,187	$94	3.0%
Total Expenditures	**$3,596**	**$3,801**	**$3,869**	**$4,142**	**$273**	**7.1%**

Streetlighting - Districts Budget Detail

What do we do?

The Street Lighting Program provides the maintenance and repair of the City's residential and arterial street lighting system.

Goals & Objectives

What did we do in Fiscal Year 2026?

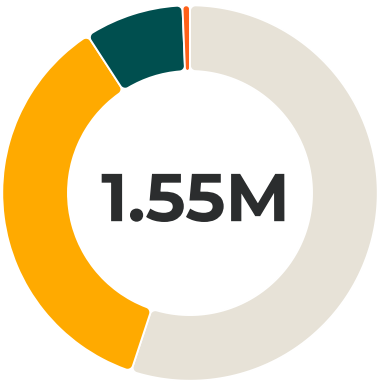
- Performed maintenance and repairs on approximately 608 streetlights and responded to 17 knocked-down streetlight poles.
- Replaced 12 streetlight service point cabinets.
- Performed quarterly nighttime streetlight surveys to increase preventative maintenance activities and decrease reactive maintenance.

What do we plan to do in Fiscal Year 2027?

- Perform maintenance and repairs on all reported streetlight outages.
- Replace all identified streetlight service point cabinets that have reached the end of their useful service life.
- Perform quarterly nighttime streetlight surveys to increase preventative maintenance activities and decrease reactive maintenance.
- Respond to and replace all hit streetlights in a timely manner to ensure public safety.

Streetlighting - Districts

Budgeted Expenditures, by Expense Type



Utilities	**$856,080**	55.08%
Materials And Supplies	**$555,779**	35.76%
Contractual	**$132,481**	8.52%
Personnel Services	**$10,000**	0.64%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$14,382	$1,524	$14,800	$10,000	-$4,800	-32.4%
Materials And Supplies	$656,300	$699,156	$642,895	$555,779	-$87,116	-13.6%
Utilities	$671,096	$720,717	$676,527	$856,080	$179,553	26.5%
Contractual	$90,959	$93,000	$153,803	$132,481	-$21,322	-13.9%
Total Expenditures	**$1,432,737**	**$1,514,397**	**$1,488,025**	**$1,554,340**	**$66,315**	**4.5%**

City Fleet Maintenance Budget Detail

What do we do?

The Fleet Services Program administers and maintains the operation and maintenance of all City-owned vehicles, heavy construction equipment, and machinery, including fire apparatus, emergency units and related equipment. This section is responsible for scheduling preventative maintenance and repairing the City-owned fleet, monitoring and maintaining the asset management system, and coordinating specialized repairs contracted with local vendors. This section also administers the vehicle and equipment replacement program, maintains and operates the City's fueling infrastructure, and oversees other fleet-related programs.

Goals & Objectives

What did we do in Fiscal Year 2026?

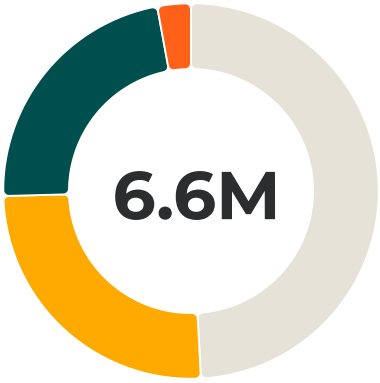
- Completed 2225 preventative and corrective maintenance work orders for City vehicles.
- Maintained the fire apparatus service schedule of 27 front-line/first-response units.
- Identified 46 vehicles at the end of their life cycle and obtained specs, quotes, and pricing of replacement vehicles in order to request budgeting for FY26.
- Monitored fuel usage and maintained sufficient fuel supply across the City's unleaded, diesel, and Compressed Natural Gas (CNG) fuel stations.
- Scheduled and maintained all Underground Storage Tanks regulatory compliance inspections and testing in the City's fueling stations.
- Collaborated to create a comprehensive CNG Facility Maintenance Plan, including a Hazardous Material Business Plan, Site Map, and Emergency Plan.
- Obtain a contract for an off-site vendor to provide car washing services for city vehicles.

What do we plan to do in Fiscal Year 2027?

- Work with equipment manufacturers and City vendors to replace 46 vehicles and participate in the procurement of any new additions to the fleet.
- Implement CNG compressor remediation based on the results of the CNG station evaluation.
- Upgrade the automotive lift to accommodate the Fire Department's new Tractor Driven Aerial Fire Apparatus.
- Collaborate with multiple divisions to develop a strategic EV- zero emission implementation plan to comply with current Federal and State regulation standards.
- Continue to develop and train Fleet Staff in order to provide quality and dependable service for all the City's Divisions.

City Fleet Maintenance

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$3,243,910**	49.16%
Utilities	**$1,677,000**	25.42%
Personnel Services	**$1,487,286**	22.54%
Contractual	**$190,000**	2.88%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,228,355	$1,174,012	$1,365,503	$1,487,286	$121,784	8.9%
Materials And Supplies	$2,693,196	$3,154,136	$2,971,153	$3,243,910	$272,757	9.2%
Utilities	$1,345,996	$1,315,065	$1,452,250	$1,677,000	$224,750	15.5%
Contractual	$183,929	$163,958	$185,000	$190,000	$5,000	2.7%
Undefined Expenses	$87,602	$352,584	-	-	-	-
Depreciation	$878,390	$1,135,103	-	-	-	-
Total Expenditures	**$6,417,469**	**$7,294,857**	**$5,973,906**	**$6,598,196**	**$624,290**	**10.5%**

Utilities



Tom Moody (Utilities Director)

The mission of the Utilities Department is to protect public health by providing the highest quality water, reclaimed water, and electric utility services, as well as efficient sewer operations.

What do we do?

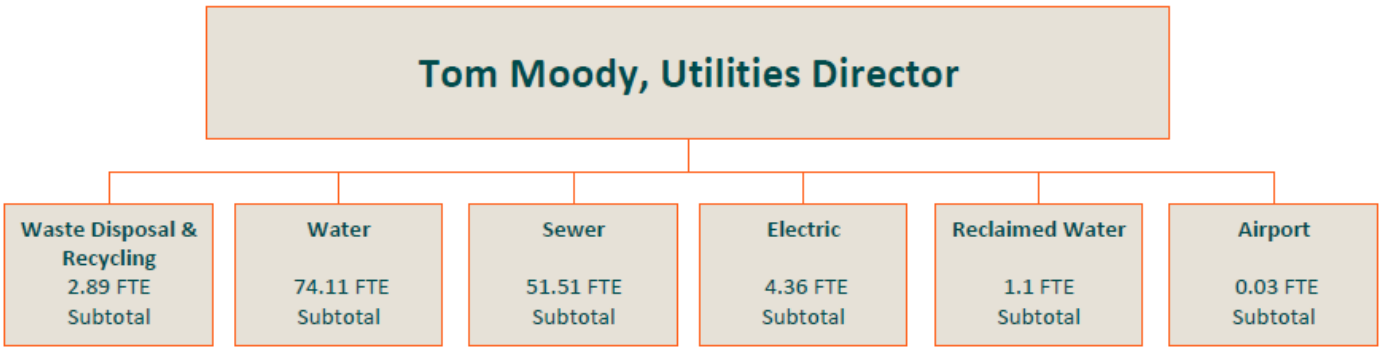
The Utilities Department provides water, reclaimed water, sewer, and electric utility services.

Strategic Goals Legend

Financial Stability | Strong Economy | Sound Infrastructure | Safe Community | Sense of Place | High-Performing Government

Strategic Goals			Performance Goal	Performance Measure	Actuals 2024	Actuals 2025	Adopted 2026	Adopted 2027
			Utilities Department					
		X	Provide accurate billing and outstanding support to customers	Average Speed of Answer	59 sec.	2 min. 57 sec.	3 min. 27 sec.	1 min. 59 sec.
				Number of Bills Mailed	555,855	559,611	561,152	N/A
				Customer Service Calls	37,997	42,942	38,463	N/A
				Auto Pay Subscriptions	32.73%	36.10%	39.50%	42.46%
X			Maximize the utilization, reliability, and serviceable life of all facility-related assets to ensure that resources are applied to their maximum potential	Work Orders Received / Closed	98%	97%	94%	95%
				CCTV Inspected (LF)	596,626	375,216	433,854	450,000
				Sewer Mains Cleaned (LF)	684,614	261,590	439,362	450,000
X			Ensure the safe, affordable, and uninterrupted distribution of electric power to the City of Corona's service area	Time Power is On	99.79%	99.97%	99.87%	99.90%
				Minutes with power	525,909	525,428	524,902	525,074
				Minutes without power	1131.2	172	698	526
				Unplanned Electrical Outages	6	9	3	0
	X		Ensure the production of safe, clean, and reliable drinking water to the City of Corona residents	Billion Gallons of Water Treated	10.01	10.67	10.03	N/A
				Water Samples / Compliance Rate	5,169 /100%	6,539 / 100%	5,193 / 100%	100%
	X		Facilitate the proper and efficient collection, treatment, and reclamation of all sewer flows within the City of Corona's service area	Billion Gallons of Wastewater Treated	4.429	3.97	3.93	N/A
				Wastewater Samples / Compliance Rate	9,290 /100%	8,314 / 100%	4,868 / 100%	100%

Utilities Organizational Chart



1.00 FTE – Utilities Director
2.00 FTE – Assistant Utilities Director
1.00 FTE – Electric Utility Manager
1.00 FTE – Maintenance Manager
1.00 FTE – Utility Billing and Administration Manager
1.00 FTE – Utilities Regulatory Compliance Manager
1.00 FTE – Chief Distribution Operator
1.00 FTE – Chief Reclamation Operator
1.00 FTE – Chief Water Operator
3.00 FTE – Utility Maintenance Superintendent
1.00 FTE – Deputy Chief Operator - Water
1.00 FTE – Deputy Chief Operator - Water Reclamation
1.00 FTE – Senior SCADA Engineer
1.00 FTE – Business Supervisor
1.00 FTE – Customer Care Supervisor
1.00 FTE – Sustainability Supervisor
1.00 FTE – Utility Billing and Meter Services Supervisor
2.00 FTE – Lead Water Operator
2.00 FTE – Lead Water Reclamation Operator
2.00 FTE – Lead Utility Maintenance Technician
1.00 FTE – Lead Meter Services Technician
1.00 FTE – Lead Regulatory Compliance Specialist
1.00 FTE – Project Coordinator
1.00 FTE – SCADA Engineer
20.00 FTE – Water Operator I/II/III
12.00 FTE – Water Reclamations Operator I/II/III
1.00 FTE – Maintenance Planner
2.00 FTE – Senior Utility Maintenance Technician
1.00 FTE – Senior Sustainability Specialist
1.00 FTE – Electric Utility Analyst
2.00 FTE – Management Analyst I/II
1.00 FTE – Lead Utility Service Worker

10.00 FTE – Utility Maintenance Technician I/II
1.00 FTE – Lead Customer Care Specialist
1.00 FTE – Administrative Supervisor
4.00 FTE – Utility Services Worker Crew Leader/ Equipment Operator
2.00 FTE – Recycling and Program Specialist II
4.00 FTE – Regulatory Compliance Specialist I/II
5.00 FTE – Senior Utility Service Worker
4.00 FTE – Senior Customer Care Specialist
1.00 FTE – Senior Administrative Assistant (Confidential)
4.00 FTE – Meter Service Technician
1.00 FTE – Sustainability Specialist I/II
3.00 FTE – Water Resources Field Representative
10.00 FTE – Utility Service Worker I/II
2.00 FTE – Administrative Assistant
9.00 FTE – Customer Care Specialist I/II
3.00 FTE – Office Assistant

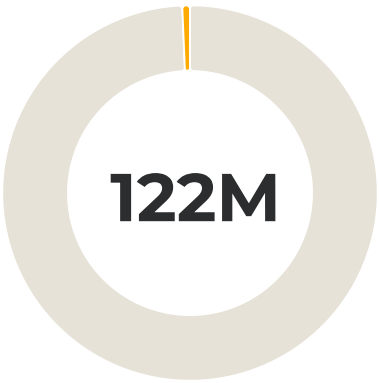
FY 2027 Position Totals
134.00 – Full-Time FTE
3.65 – Part Time FTE (not reflected above)

137.65 Total FTE

This organizational chart represents citywide Full-Time Equivalents (FTEs) for this department. The Citywide Schedule of Positions table summarizes FTEs by position allocation. An FTE is the equivalent of one person working full time 2,080 hours per year.

Utilities

Budgeted Expenditures, by Fund



Enterprise Funds	**$120,779,163**	99.34%
Special Revenue Funds	**$802,052**	0.66%

Budgeted Expenditures Table by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Special Revenue Funds	$11,688,542	$1,292,649	$927,984	$802,052	-$125,932	-13.6%
Enterprise Funds	$115,505,808	$117,388,108	$116,898,253	$120,779,163	$3,880,911	3.3%
Total Expenditures	**$127,194,350**	**$118,680,757**	**$117,826,236**	**$121,581,215**	**$3,754,979**	**3.2%**

Budgeted Expenditures, by Function



Operations	**$68,420,458**	56.28%
General Services	**$26,822,778**	22.06%
Facilities Maintenance	**$9,697,434**	7.98%
Infrastructure Maintenance	**$6,868,825**	5.65%
Utility Billing/Customer Care	**$5,008,694**	4.12%
Regulatory Compliance	**$2,890,296**	2.38%
Sustainability/Conservation	**$1,056,464**	0.87%
Waste Disposal and Recycling	**$802,052**	0.66%
Airport Operations	**$14,214**	0.01%

Budgeted Expenditures Table by Function

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Waste Disposal and Recycling	$11,688,542	$1,292,708	$927,984	$802,052	-$125,932	-13.6%
General Services	$35,131,025	$35,355,970	$22,742,599	$26,822,778	$4,080,180	17.9%
Regulatory Compliance	$2,118,115	$2,353,346	$2,436,256	$2,890,296	$454,040	18.6%
Operations	$59,513,879	$59,778,242	$70,683,110	$68,420,458	-$2,262,651	-3.2%
Airport Operations	-	$5,562	$12,313	$14,214	$1,901	15.4%
Infrastructure Maintenance	$4,978,061	$5,389,664	$6,395,248	$6,868,825	$473,578	7.4%
Facilities Maintenance	$9,817,654	$9,804,165	$9,017,497	$9,697,434	$679,936	7.5%
Sustainability/Conservation	$522,193	$631,002	$1,040,179	$1,056,464	$16,285	1.6%
Utility Billing/Customer Care	$3,424,881	$4,070,098	$4,571,052	$5,008,694	$437,642	9.6%
Total Expenditures	**$127,194,350**	**$118,680,757**	**$117,826,236**	**$121,581,215**	**$3,754,979**	**3.2%**

General Services Budget Detail

What do we do?

The General Services division provides leadership, policy, support, and planning for the effective and efficient operation of the Utilities Department. The division provides support to all divisions within the department and works collaboratively with the Finance Department to provide budgetary, purchasing, financial, and analytical information that is required of our department.

Goals & Objectives

What did we do in Fiscal Year 2026?

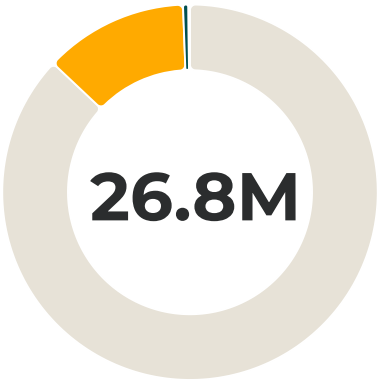
- Provided leadership and overall management of all Utilities Department activities.
- Provided support to all Utilities divisions with development and management of budgetary items, purchasing requests, and policies and procedures.
- Coordinated with the Finance Department to manage all financial activities for the Utilities Department, including, but not limited to, operating and capital expenditures, revenues, asset management, and grants.
- Coordinated with the Human Resources Department to manage all personnel activities for the Utilities Department.
- Assisted with customer questions and requests via phone and through SeeClickFix and e-mail.
- Issuance of water and sewer revenue bonds, enabling the Utilities Department to fund capital-intensive projects with low-interest long-term payments.

What do we plan to do in Fiscal Year 2027?

- Continue to provide leadership, management, and support of all Utilities Department activities.
- Continue to review policies and procedures to improve efficiencies and controls.
- Continue to provide excellent customer service at all times.
- Continue to apply for new grants and manage existing grants.
- Continue to implement recommendations from the operational, organizational, and financial audit.

General Services

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$23,339,794**	87.01%
Personnel Services	**$3,322,492**	12.39%
Contractual	**$125,881**	0.47%
Utilities	**$34,611**	0.13%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$2,628,349	$2,911,274	$3,098,701	$3,322,492	$223,792	7.2%
Materials And Supplies	$18,102,705	$18,900,631	$19,469,458	$23,339,794	$3,870,336	19.9%
Utilities	$31,272	$31,142	$34,035	$34,611	$576	1.7%
Contractual	$152,060	$181,144	$140,405	$125,881	-$14,524	-10.3%
Undefined Expenses	$16,213	$16,213	-	-	-	-
Depreciation	$14,200,426	$13,315,566	-	-	-	-
Total Expenditures	**$35,131,025**	**$35,355,970**	**$22,742,599**	**$26,822,778**	**$4,080,180**	**17.9%**

Regulatory Compliance Budget Detail

What do we do?

The Regulatory Compliance division ensures the production and distribution of services pertaining to water, sewer, reclaimed water, and electricity operate in compliance with all applicable state and federal regulations related to quality, safety, and operational objectives.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Implemented Year 4 of 5 of the Temescal Sub-basin Groundwater Sustainability Plan (GSP)and the Bedford Coldwater GSP.
- Updated and managed all data and submissions for the Utilities Department sites in the California Environmental Reporting System (CERS) as needed.
- Continued to draft and manage standard operating procedures for the Regulatory Compliance Division.
- Completed and submitted all required reports to the appropriate regulating agency.
- Monitored regulatory and legislative changes.
- Updated Sewer System Management Plans and reported Sanitary Sewer Overflows according to the reissued Sanitary Sewer System Waste Discharge Requirement Order.
- Conducted inspections with local regulatory agencies.
- Developed an inventory to identify the materials of service lines connected to the public water distribution system

What do we plan to do in Fiscal Year 2027?

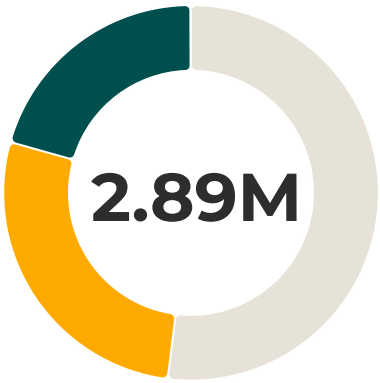
- Implement Year 5 of 5 of the Temescal Sub-basin GSP and the Bedford Coldwater GSP.
- Complete the Temescal Subbasin GSP five-year update.
- Continue to update and manage all data and submissions for the Utilities Department sites in CERS as needed.
- Continue to draft and manage standard operating procedures for the Regulatory Compliance Division.
- Continue to complete and submit all local, State, and Federal required reports on time.
- Continue to monitor upcoming regulatory and legislative changes.
- Continue to maintain permits and ensure compliance with South Coast Air Quality Management District (AQMD) and California Air Resources Board (CARB) rules, laws, and regulations.
- Continue to conduct internal reviews to ensure all permit requirements are met.
- Update service line inventory to include classification of connector material.
- Initiate Sewer System Management Plan (SSMP) Audit.
- Complete Lead and Copper Monitoring for 50 residences.

Service Adjustment Change (Operating Budget)

Description	Amount
2 FT Regulatory Compliance Specialist I Flex	207,392
Total	**$ 207,392**

Regulatory Compliance

Budgeted Expenditures, by Expense Type



Contractual	**$1,502,768**	51.99%
Personnel Services	**$791,027**	27.37%
Materials And Supplies	**$595,580**	20.61%
Utilities	**$921**	0.03%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$327,199	$347,761	$363,681	$791,027	$427,346	117.5%
Materials And Supplies	$476,628	$590,650	$567,638	$595,580	$27,942	4.9%
Utilities	$498	$411	$624	$921	$297	47.6%
Contractual	$1,313,790	$1,414,524	$1,504,313	$1,502,768	-$1,545	-0.1%
Total Expenditures	**$2,118,115**	**$2,353,346**	**$2,436,256**	**$2,890,296**	**$454,040**	**18.6%**

Operations Budget Detail

What do we do?

The Operations division is composed of three different groups focusing on different utilities. First, Water and Reclaimed Water Operations ensures the production and distribution of safe, clean, and reliable drinking water to the City of Corona community and provides reclaimed water for landscaped areas. Water Operations oversees 4 potable water treatment facilities, 18 potable water storage tanks, 21 potable water wells, 46 potable pressure-reducing stations, 19 potable booster stations, and 8 monitoring wells. Reclaimed Water Operations oversees 3 reclaimed water storage tanks, 5 reclaimed booster stations, 5 reclaimed pressure-reducing stations, and 2 non-potable wells. Next, Sewer Operations focuses on the proper and efficient treatment of all sewer flows within the City of Corona's service area in a 24/7 operation, generating Title 22-compliant reclaimed water for commercial and environmental reuse as well as safely managing the treatment and disposal of biosolids for end use. The Sewer Operations group oversees 3 treatment facilities, 15 lift stations, and 4 percolation ponds. Lastly, Electric Operations ensures the safe, affordable, and uninterrupted distribution of electric power to the City of Corona's service area. Electric Operations oversees 5 Wholesale Distribution Access Tariffs (WDAT) and 275 transformers, pad-mounted enclosure (PME) switches, and capacitor banks.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Extracted, treated, and/or distributed approximately 9.9 billion gallons of well water, raw surface water, and reclaimed water in total.
- Lester post disinfection project constructed, completed, and online.
- Lester filter 2 under drain replacement, testing, and completion.
- Well 31- pull and refit pump equipment with longer-lasting and corrosion-resistant equipment.
- Rehabilitated Well 28, resulting in increased maximum well efficiency from 600gpm to 800gpm.
- Completed maintenance on approximately 60 Cla-Val valves across 32 facilities.
- Completed approximately 12 media change-outs for the Granular Activated Carbon Treatment Plant (GACTP).
- Completed membrane replacements for Train 1 at the Desalter Water Treatment Plant.
- Completed the inspection and cleaning of 8 water storage tanks.
- Completed the design of two new boilers, upsized digester heat exchangers, and associated process piping at WRF 1, enhancing the facility's heating capacity and overall process reliability.
- Completed the replacement of the WRF #1 flash mixer and associated supporting infrastructure, a critical component of the facility's tertiary treatment process. Started construction of the New WRF #1 Static Mixer.
- Successfully completed the commissioning of two new Motor Control Centers (MCCs) serving the lift station and aeration systems at WRF 2. This upgrade enhanced the facility's electrical efficiency and significantly improved process control capabilities.
- Installed a new chemical pump skid and two sodium hypochlorite storage tanks at WRF 3 to enhance disinfection process reliability and improve the accuracy of chemical-usage data for inventory forecasting.
- Collaboration with City Engineering and Dudek to develop the City of Corona's Sewer Master Plan.
- Completed the Electric Capacity Impact Study that identified opportunities for improving operations in support of ongoing growth.
- Began the Arc Flash Study to assess system hazards, ensure regulatory compliance, and implement safety measures to protect personnel and equipment.
- Replaced two 750 kVA pad mounted transformers on Citrus Woods Business Center to enhance system reliability.
- Installed five sump pumps at various locations to mitigate water infiltration in electrical vaults and protect critical infrastructure.
- Conducted the WDAT Relay Replacement Project to install digital meters at the five WDAT interconnection points to improve system protection and coordinate operations.

What do we plan to do in Fiscal Year 2027?

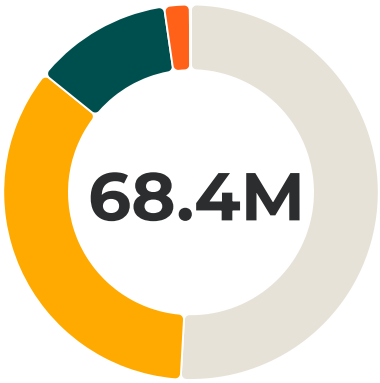
- Continue to provide safe, clean, and reliable drinking water that meets and exceeds all state and federal regulations, as well as continue to distribute reclaimed water to meet user demands.
- Rehabilitate Well 11A, resulting in increased well efficiency.
- Complete Well 14 outfitting and commission well for service.
- Start construction of the two new Boilers, MCC upgrades, blower replacement and associated piping at WRF 1.
- Complete the construction of the new Static mixer at WRF 1.
- Bid and construct the new WRF #1 influent flow meter.
- Bid and commence the rehabilitation of WRF #2 Primary clarifiers #1 & #2.
- Complete the design of WRF #1 Chlorine Contact Basin MCC replacement and Instrumentation consolidation.
- Conduct an RFP and complete electric metering infrastructure upgrades.
- Conduct a feasibility assessment for battery energy storage at WDATs.
- Complete the Arc Flash Study.
- Replace pad mounted transfers at the Crossings and WRF1.
- Conduct the Direct Access rate study.
- Begin the electric cable assessment and replacement plan.

Service Adjustment Change (Operating Budget)

Description	Amount
Forklift for Water Reclamation Facility No. 2	70,000
Underwater Cleaning for Sewers	60,200
Vehicle Purchase for SCADA Engineer	22,680
WRF1 Terminal Tractor DPF Burnoff	50,000
Total	**$ 202,880**

Operations

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$34,813,065**	50.88%
Utilities	**$23,887,101**	34.91%
Personnel Services	**$8,143,289**	11.90%
Contractual	**$1,507,003**	2.20%
Capital Outlay	**$70,000**	0.10%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$192,346	$464,917	-	$70,000	$70,000	-
Personnel Services	$8,793,510	$9,140,836	$8,070,842	$8,143,289	$72,447	0.9%
Materials And Supplies	$28,569,549	$30,907,694	$33,408,963	$34,813,065	$1,404,103	4.2%
Utilities	$20,741,428	$17,821,947	$27,628,372	$23,887,101	-$3,741,271	-13.5%
Contractual	$1,216,957	$1,442,848	$1,574,933	$1,507,003	-$67,930	-4.3%
Undefined Expenses	$90	-	-	-	-	-
Total Expenditures	**$59,513,879**	**$59,778,242**	**$70,683,110**	**$68,420,458**	**-$2,262,651**	**-3.2%**

Infrastructure Maintenance Budget Detail

What do we do?

The Infrastructure & System Maintenance division is crucial in the safe and functional delivery and distribution of water, sewer, and reclaimed water. The division responds to reported water leaks, water main breaks, and sewer overflows throughout the City and ensures the appropriate and proper responses are conducted. Additionally, the team is vital in the preventative maintenance of City-owned infrastructure-related assets, such as water meters, fire hydrants, and air vacuum controls.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Identified and coated deteriorated manholes on 6 high flow sewer mains with a protective coating to prevent further deterioration and to extend useful life.
- Assessed the condition of 4,925 water main and hydrant valves within the distribution system.
- Responded to and repaired 50 water main leaks and water main breaks promptly and ensured there was minimal or no disruption to water service.
- Performed annual cleaning of the sewer collection system on 513,096 linear feet of sewer mains for optimal functionality.
- Conducted video inspections on 501,563 linear feet of sewer mains to identify and repair deficiencies.
- Implemented root control measures on 61,115 linear feet of sewer mains to prevent system blockages.
- Conducted cockroach control activities in 4,857 manholes across the city to minimize health risks for city employees, customers, and the public.
- Repaired and replaced approximately 50 fire hydrants and blow-offs and ensuring minimal disruption to fire protection services.
- Repaired and replaced approximately 200 water services and ensured minimal disruption to residents.
- Performed 60 emergency and planned water main shutdowns for the Utilities Department and Public Works Department.
- Executed two water main replacement projects to address critical infrastructure needs.
- Painted 528 fire hydrants to maintain visibility, corrosion protection, as well as civic and safety compliance.

What do we plan to do in Fiscal Year 2027?

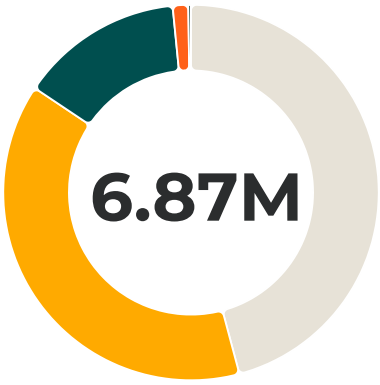
- Identify and coat 3-5 deteriorated manholes on high-flow sewer mains with a protective coating to prevent further deterioration and extend their useful life.
- Continue to evaluate the condition of the water mains and hydrant valves within the distribution system.
- Continue to respond to all water main leaks and water main breaks promptly and ensure there is minimal or no disruption to water service.
- Perform annual cleaning of the sewer collection system and conduct video inspections on approximately 500,00 0 linear feet of sewer mains to identify and repair deficiencies.
- Perform cockroach control activities in approximately 5,000 manholes.
- Perform root control activities on approximately 62,000 linear feet of sewer mains.
- Continue to quickly address damaged fire hydrants to protect the public and support City fire services.
- Perform 10–15 Sewer spot repairs based on sewer main deficiencies identified during CCTV inspections.
- Continue to assist Public Works Department with service requests related to fire line and new construction water main shutdowns.
- Continue to evaluate water main breaks to identify recurrent breaks in the same area and plan for replacement.
- Continue to identify and paint fire hydrants to maintain civic and safety compliance.

Service Adjustment Change (Operating Budget)

Description	Amount
1 FT Utility Service Worker	90,612
1 FT Senior Utility Service Worker	112,426
2 FT Utility Service Worker Crew Leader/Equipment Operator	242,558
Equipment Purchase - Compact Excavator	92,000
Materials & Uniforms for 1 FT Senior Utility Service Worker	2,454
Materials & Uniforms for 1 FT Utility Service Worker	2,454
Materials & Uniforms for 2 FT Utility Service Worker Crew Leader/Equipment Operator	4,908
SewerAI Subscription	96,000
Vehicle Purchase for 1 Utility Truck	24,691
Total	**$ 668,103**

Infrastructure Maintenance

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$3,149,753**	45.86%
Personnel Services	**$2,646,506**	38.53%
Contractual	**$965,119**	14.05%
Capital Outlay	**$92,000**	1.34%
Utilities	**$15,447**	0.22%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	-	-	-	$92,000	$92,000	-
Personnel Services	$1,634,914	$1,871,594	$2,219,651	$2,646,506	$426,855	19.2%
Materials And Supplies	$2,483,079	$2,901,289	$3,240,165	$3,149,753	-$90,412	-2.8%
Utilities	$14,049	$12,827	$13,951	$15,447	$1,496	10.7%
Contractual	$846,019	$603,953	$921,481	$965,119	$43,638	4.7%
Total Expenditures	**$4,978,061**	**$5,389,664**	**$6,395,248**	**$6,868,825**	**$473,578**	**7.4%**

Facilities Maintenance Budget Detail

What do we do?

The Facilities Maintenance division is responsible for the maintenance of all programs pertaining to water, sewer, and reclaimed water facilities, as well as electrical infrastructure. The Facilities Maintenance division maintains 4 potable water treatment facilities, 18 potable water storage tanks, 21 potable wells, 46 potable pressure reducing stations, 19 potable booster stations, 8 monitoring wells, 3 reclaimed water storage tanks, 5 reclaimed booster stations, 5 reclaimed pressure reducing stations, 2 non-potable wells, 15 life stations, 3 water reclamation facilities (WRF), 5 Wholesale Distribution Access Tariffs (WDAT) and 272 transformers, pad-mounted enclosure (PME) switches and capacitor banks. This division maximizes the utilization, reliability, and serviceable life of all facility-related assets within each respective system to ensure that resources are applied to their maximum potential.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Completed approximately 4,800 preventive maintenance and corrective maintenance work orders.
- Replaced obsolete flow meters and those that have reached the end of their useful life at various sites.
- Completed design for the following generator replacement projects: WRF 2, SDO LS, Green River LS, and SDO WTP.
- Completed chemical tanks of the following sites: WRF 3 (2 SHC), Lester (2 Ammonium), and WRF 1 (GBT Polymer).
- Completed replacement of (2) 750 KVA Pad-Mounted Transformers at Citrus Woods Business Center.
- Completed installation of protective relays at WDAT locations.
- Complete design for WRF 2 Primary Clarifiers.
- Completed construction of Desalter surge anticipators.
- Completed construction of Sunkist and Aeration Powerhouse/MCC at WRF 2.
- Completed WRF 1B Return Activated Sludge Isolation and Check Valve Replacement Project.
- Completed Rebuild of Alum Skids at Lester Water Treatment Plant.
- Completed Lester Water Treatment Plant Gravity Thickener Rehabilitation.
- Completed Lester Chemical VFD upgrades (16 drives).
- Completed design for WRF 1A concrete repairs for Mixed Liquor Channel.
- Completed design of WRF 1A compliance flow meter.
- Completed Driveway Expansion at Cresta Verde Booster Station.
- Completed design for Cathodic Protection at WST.
- Completed design for Lester Backwash Tank Rehab/Recoating.

What do we plan to do in Fiscal Year 2027?

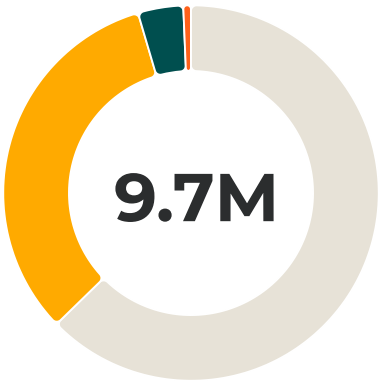
- Award construction contract for WRF 2 Primary Clarifiers.
- Begin procurement for WRF 2 and SDO LS Generators Replacement Project.
- Begin Construction for Green River LS and SDO WTP Generators.
- Continue replacing obsolete flow meters throughout the system.
- Solicit bids and award construction contract for SDO Water Treatment Plant Flocculation Basin Baffles replacement.
- Install new Acid Tanks, piping, and Desiccant filters at the Desalter.
- Complete design and award construction contract for WRF 1 Blower, Digester, Boiler MCC and Electrical equipment upgrade.
- Begin construction of WRF 1A Return Activated Sludge (RAS) discharge line replacement.
- Complete design and procure material for the following MCCs: Border BPS, Stagecoach LS, and SDO WTP.
- Complete construction WRF 1A concrete repairs for Mixed Liquor Channel.
- Complete construction of Lester WTP filter 1 and 2 mag meter.
- Complete construction of WRF 1 Static and Flash Mixer Installation Project.
- Complete construction of WRF 1A compliance flow meter.
- Complete construction of SDO Treatment plant surge basin rehab.
- Complete Lester Gravity Thickener Gear Drive Replacement.
- Complete construction of Mabey Canyon Pressure Reducing Station.
- Complete Temescal Desalter Clean-In-Place (CIP) System Optimization.
- Complete construction for Lester Backwash Tank Rehab/Recoating.
- Complete replacement of electrical cable splicing near Owens St. and Junction St. within the Dos Lagos WDAT area.
- Complete design of WRF 1 Generator and ATS/Switchgear.
- Complete replacement of PME-11 PME315006.
- Complete replacement of the following electrical transformers: PMT220017 (225KVA) and PMT520002 (2500KVA).
- Complete design for WRF 1 CCB Instrument and Electrical Improvements.

Service Adjustment Change (Operating Budget)

Description	Amount
1 FT Utility Maintenance Superintendent	200,828
Epoxy Coating for Electrical Equipment	60,000
Materials & Uniforms for 1 FT Utility Maintenance Superintendent	2,454
Vehicle Purchase for 1 FT Utility Maintenance Superintendent	23,580
Total	**$ 286,862**

Facilities Maintenance

Budgeted Expenditures, by Expense Type



Materials And Supplies	**$6,080,219**	62.70%
Personnel Services	**$3,175,646**	32.75%
Contractual	**$378,029**	3.90%
Utilities	**$63,539**	0.66%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Capital Outlay	$206,605	$155,613	-	-	-	-
Personnel Services	$2,369,875	$2,547,602	$2,826,382	$3,175,646	$349,264	12.4%
Materials And Supplies	$5,031,952	$5,056,590	$5,705,877	$6,080,219	$374,342	6.6%
Utilities	$61,926	$34,764	$50,516	$63,539	$13,023	25.8%
Contractual	$375,784	$288,537	$434,722	$378,029	-$56,693	-13.0%
Depreciation	$1,771,511	$1,721,060	-	-	-	-
Total Expenditures	**$9,817,654**	**$9,804,165**	**$9,017,497**	**$9,697,434**	**$679,936**	**7.5%**

Sustainability/Conservation Budget Detail

What do we do?

The Sustainability & Conservation division manages various programs and outreach efforts that aim to promote the efficient use of potable water, provide incentive programs and educational classes, and host community events and campaigns. The team's efforts are concentrated in potable water conservation and leak detection and bringing awareness to safe water disposal through anti-contamination programs and campaigns that promote the health and efficient operation of the sewer system.

Goals & Objectives

What did we do in Fiscal Year 2026?

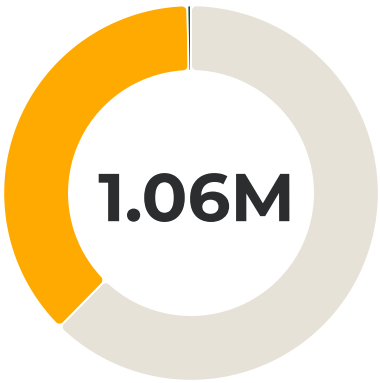
- Performed approximately 997 water conservation site visits.
- Handled approximately 75 water pressure inquiries.
- Issued approximately 154 water conservation residential rebates, totaling $54,282.
- Issued approximately 1470 water conservation commercial rebates, totaling $141,374.
- Delivered 46 classroom presentations to 1,134 students, educating them on water conservation, the water cycle, and the importance of keeping storm drains clean.
- Based on funding from the Metropolitan Water District, we completed a reclaimed conversion for the City of Corona's Forecast Inspirations location in Zone 19.
- Completed the Water Use Efficiency Objective report for the State Water Resources Control Board.

What do we plan to do in Fiscal Year 2027?

- Maintain efforts to conduct site visits to promote water-saving practices.
- Continue assisting customers with water pressure concerns to enhance service satisfaction.
- Increase water conservation rebate incentives for residential and commercial customers to encourage responsible water use.
- Expand participation in Citywide events to increase customer awareness on available conservation programs.
- Administer the water conservation poster contest to engage children in resource management and showcase artistic talents.
- Increase customer communication efforts through social media and outreach campaigns, ensuring broader engagement with water conservation practices.
- Launch a pilot program to identify and address residential water leaks using advanced technologies to reduce water loss and improve resource efficiency.
    - Reducing water usage for all residents and businesses to reach Water Use Efficiency Objective goals.
    - Promoting water conservation efforts and continuing education at city and public events.

Sustainability/Conservation

Budgeted Expenditures, by Expense Type



Personnel Services	**$658,753**	62.35%
Materials And Supplies	**$394,459**	37.34%
Utilities	**$3,252**	0.31%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$451,806	$534,268	$616,095	$658,753	$42,658	6.9%
Materials And Supplies	$67,043	$94,133	$419,596	$394,459	-$25,137	-6.0%
Utilities	$3,343	$2,600	$4,488	$3,252	-$1,236	-27.5%
Total Expenditures	**$522,193**	**$631,002**	**$1,040,179**	**$1,056,464**	**$16,285**	**1.6%**

Utility Billing/Customer Care Budget Detail

What do we do?

The Utility Billing and Customer Care division serves customers with professionalism and respect while providing accurate billing and support related to water, sewer, reclaimed water, and electric consumption and services.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Handled 38,463 incoming customer calls with a monthly average speed of answer of 3 minutes and 27 seconds. Maintained an average monthly abandoned call rate of 15% despite the high volume.
- Generated over 561,000 utility bills for water, sewer, and electric services for both residential and commercial customers.
- Processed 497,726 payments, totaling $115,222,392.11.
- Maintained the number of customers enrolled in electronic utility billing (eBill) during the fiscal year, totaling 8,561 eBill customers.
- Continued to enroll customers in the automatic payment program (AutoPay), reaching a total of 17,328 customers enrolled in AutoPay.
- Received $3,634.00 from the Low-Income Home Energy Assistance Program (LIHEAP) to assist customers with outstanding electric charges.
- Completed the upgrade of the utility billing software to improve system functionality, added security, and increased efficiency, enhancing staff productivity.
- Started full implementation of the Advanced Metering Infrastructure (AMI) meter replacement program, reaching 60% completion.

What do we plan to do in Fiscal Year 2027?

- Maintain a monthly average speed of answer of 1 minute and 30 seconds or less.
- Maintain a monthly abandoned call rate of 5% or less.
- Increase the number of enrollments in eBill to 10,000 customers.
- Increase the number of enrollments in AutoPay to 18,500 customers.
- Upgrade all greenfield electric meters to Advanced Metering Infrastructure (AMI) meters.
- Implement a new electric Meter Data Management System (MDMS) for the upgraded electric AMI meters.
- Complete installation of all water and reclaimed water meters to AMI.
- Start a Business Process Review for the new billing system to identify process enhancements and increase efficiency.
- Develop outreach strategies to promote awareness of the AMI meter data available in the customer portal. As the meter installations are rolled out, customers will be able to view their usage daily and set up high usage alerts. This will help them locate the cause of high usage sooner to avoid a high bill. The portal also offers bill due date alerts and past-due alerts. The goal is to increase the number of customers who sign up for these alerts to help conserve water and decrease delinquencies.

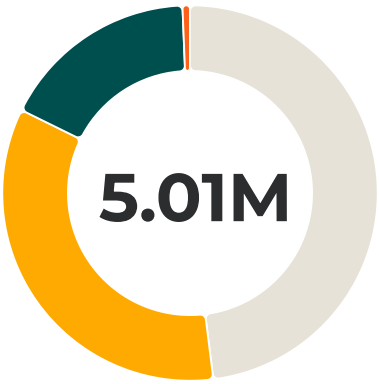
Service Adjustment Change (Operating Budget)

Description	Amount
1 FT Lead Meter Service Technician	114,541
1 FT Utility Billing & Meter Services Supervisor	178,793
2 FT Meter Service Technicians	197,850
Cellular Annual Charge for City's AMI System	18,750
Customer Information System (CIS) Business Process Review	73,000
Hardware/Software/IT costs for 1 FT Lead Meter Service Technician	2,838

Material for 1 FT Utility Billing & Meter Services Supervisor	1,128
Materials & Uniforms for 1 FT Lead Meter Service Technician	2,454
Materials & Uniforms for 2 FT Meter Service Technicians	4,908
Vehicle Purchase for 2 FT Meter Service Technicians	55,160
Vehicle Purchase for 1 FT Lead Meter Service Technician	27,580
Total	**$ 677,003**

Utility Billing/Customer Care

Budgeted Expenditures, by Expense Type



Personnel Services	**$2,405,019**	48.02%
Contractual	**$1,716,448**	34.27%
Materials And Supplies	**$854,984**	17.07%
Utilities	**$32,243**	0.64%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$1,354,733	$1,531,623	$1,776,938	$2,405,019	$628,081	35.3%
Materials And Supplies	$300,158	$623,329	$714,419	$854,984	$140,565	19.7%
Utilities	$7,468	$10,441	$14,980	$32,243	$17,263	115.2%
Contractual	$1,762,523	$1,904,704	$2,064,715	$1,716,448	-$348,267	-16.9%
Total Expenditures	**$3,424,881**	**$4,070,098**	**$4,571,052**	**$5,008,694**	**$437,642**	**9.6%**

Waste Disposal and Recycling Budget Detail

What do we do?

The Refuse/Recycling Program ensures efficient contract administration and oversight of solid waste and recycling services provided by Waste Management, our contracted waste and recycling hauler. We are dedicated to implementing and enforcing recycling program requirements to uphold environmental sustainability standards.

Goals & Objectives

What did we do in Fiscal Year 2026?

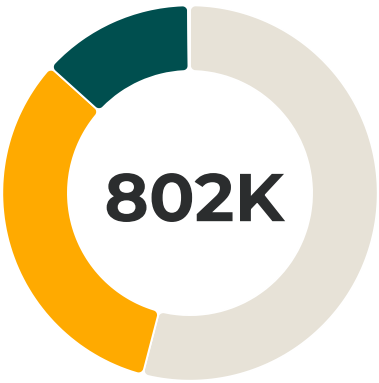
- Cohosted two community Household Hazardous Waste (HHW) collection events alongside the County of Riverside at City Hall, serving 3,540 vehicles and safely collecting over 129 tons of hazardous waste for proper disposal.
- Hosted two Bulk Item, E-Waste, and Paper Shedding events with WM, drawing 1,385 residents to collect and dispose of unwanted items.
- Achieved a reduction in landfill disposal by over 14,000 tons compared to the previous calendar year by promoting recycling, diversion strategies, and process improvements.
- Achieved compliance with all components of SB 1383 including:
    - Meeting the Procurement target of recovered organic waste products for calendar year 2025.
    - Monitoring recycled content paper product purchases made by the City.
    - Conducting comprehensive education on SB 1383 requirements.
    - Completing annual edible food recovery site inspections.
- Engaged residents through education and outreach efforts, participating in public events to promote recycling, organic waste recycling, reuse, and waste reduction.
- Started a performance audit of the waste hauler's services and billing operations, with an estimated completion date in Q4 of FY27.

What do we plan to do in Fiscal Year 2027?

- Continue hosting two community Bulk Item, E-Waste, and Paper Shredding events alongside WM at City Hall.
- Continue hosting two county-wide Household Hazardous Waste (HHW) disposal events at City Hall.
- Continue to work with residents and businesses on the various components of SB 1383 including:
    - Monitoring and enforcing Edible Food Recovery programs.
    - Conducting contamination monitoring on all waste streams.
    - Enforcing California's waste and recycling regulations, as necessary.
- Promote proper bulk item disposal and education outreach to reduce illegal dumping.
- Continue to provide education and outreach by participating in public events to promote recycling, organic waste recycling, reuse, and waste reduction.
- Continue to monitor the City's waste hauler's performance and collaborate to identify and resolve service issues for the community.
- Continue efforts to reduce landfill disposal by promoting recycling, composting, and waste reduction techniques.

Waste Disposal and Recycling

Budgeted Expenditures, by Expense Type



Personnel Services	**$433,544**	54.05%
Contractual	**$261,596**	32.62%
Materials And Supplies	**$105,601**	13.17%
Utilities	**$1,310**	0.16%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	$298,986	$250,363	$470,794	$433,544	-$37,250	-7.9%
Materials And Supplies	$58,423	$58,643	$91,748	$105,601	$13,853	15.1%
Utilities	$996	$399	$1,683	$1,310	-$373	-22.2%
Contractual	$11,330,137	$983,303	$363,759	$261,596	-$102,163	-28.1%
Total Expenditures	**$11,688,542**	**$1,292,708**	**$927,984**	**$802,052**	**-$125,932**	**-13.6%**

Airport Operations Budget Detail

What do we do?

The Airport Operations section is responsible for Airport operation compliance with all federal, state, and local laws, ordinances, and regulations. The Airport Operations section works in conjunction with the Economic Development Airport Program and Community Services Airport Maintenance section to provide a first-rate General Aviation facility serving commercial operators, recreational flyers, and the City of Corona.

Goals & Objectives

What did we do in Fiscal Year 2026?

- Coordinated the City's response to the Caltrans/FAA airport inspection.
- Supported planning and funding for airport striping and pavement rehabilitation needs.
- Provided oversight and coordination for inspection-related compliance items.

What do we plan to do in Fiscal Year 2027?

- Oversee implementation of the airport striping and pavement rehabilitation project.
- Continue coordinating corrective actions related to airport inspection findings.
- Support ongoing compliance and safe airport operations through coordination with internal departments, contractors, and regulatory agencies.

Airport Operations

Budgeted Expenditures, by Expense Type



Personnel Services **$14,214** 100.00%

Budgeted Expenditures Table by Expense Type

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted	$ Change (Adop. to Adop.)	% Change (Adop. to Adop.)
Personnel Services	-	$5,562	$12,313	$14,214	$1,901	15.4%
Total Expenditures	**-**	**$5,562**	**$12,313**	**$14,214**	**$1,901**	**15.4%**



Appendix

RESOLUTION NO. 2026-032

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA, ADOPTING SAID CITY'S BUDGET FOR FISCAL YEAR 2027, REVISED BUDGET ITEMS AND BUDGET POLICIES

WHEREAS, the City Manager has prepared the City's budget for the fiscal year ending June 30, 2027; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA AS FOLLOWS:

SECTION 1: Adoption of Budget.

The City of Corona Proposed Annual Budget for Fiscal Year 2027, on file with the office of the City Clerk, is hereby adopted as the budget for the City of Corona, or as so directed by minute action, for July 1, 2026 through June 30, 2027. Included in the budget adoption is the approval for all identified estimated revenues, expenditure appropriations, transfers between funds, lease payments for the Corona Utility Authority, interfund charges, debt service, and estimated continuing appropriations. Appropriation of the budget may also occur as related to prior City Council agreements or minute actions.

SECTION 2: Approval of Revised Budget Items.

The Summary of Revised Budget Items, as included in Attachment A, if any, for the Fiscal Year 2027, are hereby adopted as the part of the budget for the City of Corona, or as so directed by minute action, for Fiscal Year 2027.

SECTION 3: To Increase, Add or Delete Appropriations; Administrative Authority.

Throughout the fiscal year, the City Council of the City of Corona may, by the affirming vote of three members, as so directed by minute action, amend the budget to increase, add or delete appropriations. Notwithstanding the foregoing, the City Manager may exercise his or her powers and duties under Corona Municipal Code Section 2.04.060, including, without limitation, the ability to transfer employees from one department to another and to consolidate or combine offices, positions, departments, divisions or units under his or her direction, without additional City Council approved budget action, so long as the funding necessary for such actions is already provided for in the budget and can be implemented using staff's administrative funding authority provided for in this Resolution, such as Section 4 (Transfer of Funds Within an Appropriation), or elsewhere in applicable City law or policy. All approved labor related changes,

including, but not limited to, employee bargaining unit negotiated Memoranda of Understanding (MOU) items, other related employee resolutions or contracts, benefit premium changes, Other Post Retirement Benefit actuarial requirements, leave calculations, and "side letter" changes will be authorized for appropriations for the said fiscal year, either through City Council approved budget action or using staff's administrative funding authority provided for in this Resolution or elsewhere in applicable City law or policy. Funds appropriated by the City Council are authorized to be expended as necessary and proper for municipal purposes.

In addition, authorize the City Manager (or his/her designee) to approve budget increases to revenue and expenditures for grant awards that total $25,000 or less. Grant awards will be reported to the City Council with the quarterly budget update reports. If additional grant funding is awarded that brings the total of the grant to more than $25,000, staff will seek City Council approval prior to making budget adjustments.

SECTION 4: Transfer of Funds Within an Appropriation.

At the request of a Department Director (or his/her designee), and with the concurrence of the Finance Director (or his/her designee) transfer of funds/appropriations may occur between object classifications and/or divisional sections as needed, within a departmental appropriation, occurring within the same fund and spending category. These actions may include transfer requests isolating or combining a specific activity from an existing approved project, both capital improvements and operating & maintenance; transfer requests isolating or combining specific activity from a divisional section, within a departmental appropriation, to an existing or new project, both capital improvements and operating & maintenance; and/or transfers between similar projects having the same funding source and in the same project category, as long as these transfers are cumulatively equal to or less than ten percent (10%) of the transferring project or divisional section in the current fiscal year's authorized budget. The City Manager may transfer operational funds between departments occurring within the same fund as long as the total authorized appropriations in the fund are not increased by the action. Transfers between spending categories, such as personnel to non-personnel, shall require the approval of the City Council.

At the end of each fiscal year, unused funds allocated for projects may be reallocated to other projects as long as the projects have the same funding source. The City Manager (or his/her designee) will prepare a proposal for the reallocation of unspent funds between projects, including a justification for the reallocation. The proposal will be presented to the City Council for review and approval.

SECTION 5: Errors, Omissions and Accounting Changes.

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

SECTION 6: City Budget Policies.

The following policies are to be used for the administration of the City's Budget:

1. In the event that projected total revenues, as estimated by the Finance Director, are insufficient to support the current year level of appropriations, the City Manager may recommend adjustments to the City's estimated revenues and/or appropriation levels for approval by the City Council. Furthermore, as long as there are no significant decreases in existing levels of service as indicated in Section 3 and the total appropriations are not increased by such actions, the City Manager may also transfer budget allocations between departments for the sole purpose of meeting departmental operational needs and/or strategic goals and objectives as identified by the City Council. Furthermore, the City Manager may initiate transfer requests isolating or combining a specific activity from an existing approved project (both capital improvements and operating & maintenance) and/or transfers between similar projects having the same funding source and in the same project category, as long as the transfers are cumulatively equal to or less than ten percent (10%) of the transferring project in the current fiscal year's authorized budget.

2. Operating budget appropriations expire at the end of the fiscal year. No unexpended funds shall be carried forward to the following fiscal year, except as necessary for grant reporting requirements, encumbered purchase order activity that crosses fiscal years, or as expressly authorized by the City Council as a continuing appropriation.

3. Project budgets, both capital improvements and operating and maintenance, may be carried forward to the following fiscal year if the project is not completed within the current fiscal year. Project budgets carried forward must be documented and reported in the annual budget document.

SECTION 7: General Fund Designated Department Specific Revenue.

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

PASSED, APPROVED, AND ADOPTED this 3rd day of June, 2026.

Mayor of the City of Corona, California

ATTEST:

Sylvia G. Edwards

City Clerk of the City of Corona, California

CERTIFICATION

I, Sylvia Edwards, City Clerk of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly introduced and adopted by the City Council of the City of Corona, California, at a regular meeting thereof held on the 3rd day of June, 2026, by the following vote of the Council:

AYES: CASILLAS, DADDARIO, RICHINS, SPEAKE, STEINER

NOES: NONE

ABSENT: NONE

ABSTAINED: NONE

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 3rd day of June, 2026.

Sylvia G. Edwards

City Clerk of the City of Corona, California

(SEAL)

RESOLUTION NO. 2026-033

A RESOLUTION OF THE CORONA UTILITY AUTHORITY OF THE CITY OF CORONA, CALIFORNIA, ADOPTING SAID AUTHORITY'S BUDGET FOR FISCAL YEAR 2027, REVISED BUDGET ITEMS AND BUDGET POLICIES

WHEREAS, the Executive Director has prepared the Corona Utility Authority's budget for the fiscal year ending June 30, 2027; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE CORONA UTILITY AUTHORITY OF THE CITY OF CORONA, CALIFORNIA AS FOLLOWS:

SECTION 1: Adoption of Budget.

The Corona Utility Authority of the City of Corona Proposed Annual Budget for Fiscal Year 2027, on file with the office of the City Clerk, is hereby adopted as the budget for the Corona Utility Authority of the City of Corona, or as so directed by minute action, for July 1, 2026 through June 30, 2027. Included in the budget adoption is the approval for all identified estimated revenues, expenditure appropriations, transfers between funds, lease payments for the Corona Utility Authority, interfund charges, debt service, and estimated continuing appropriations. Appropriation of budget may also occur as related to prior Corona Utility Authority agreements or minute actions.

SECTION 2: Approval of Revised Budget Items.

The Summary of Revised Budget Items, as included in Attachment A, if any, for the Fiscal Year 2027, are hereby adopted as the part of the budget for the Corona Utility Authority of the City of Corona, or as so directed by minute action, for Fiscal Year 2027.

SECTION 3: To Increase, Add or Delete Appropriations; Administrative Authority.

Throughout the fiscal year, the Corona Utility Authority of the City of Corona may, by the affirming vote of three members, as so directed by minute action, amend the budget to increase, add or delete appropriations. Notwithstanding the foregoing, the Executive Director may exercise his or her powers and duties under Corona Municipal Code Section 2.04.060, including, without limitation, the ability to transfer employees from one department to another and to consolidate or combine offices, positions, departments, divisions or units under his or her direction, without additional Corona Utility Authority approved budget action, so long as the funding

necessary for such actions is already provided for in the budget and can be implemented using staff's administrative funding authority provided for in this Resolution, such as Section 4 (Transfer of Funds Within an Appropriation), or elsewhere in applicable City law or policy. All approved labor related changes, including, but not limited to, employee bargaining unit negotiated Memoranda of Understanding (MOU) items, other related employee resolutions or contracts, benefit premium changes, Other Post Retirement Benefit actuarial requirements, leave calculations, and "side letter" changes will be authorized for appropriations for the said fiscal year, either through Corona Utility Authority approved budget action or using staff's administrative funding authority provided for in this Resolution or elsewhere in applicable City law or policy. Funds appropriated by the Corona Utility Authority are authorized to be expended as necessary and proper for municipal purposes.

In addition, authorize the Executive Director (or his/her designee) to approve budget increases to revenue and expenditures for grant awards that total $25,000 or less. Grant awards will be reported to the Corona Utility Authority with the quarterly budget update reports. If additional grant funding is awarded that brings the total of the grant to more than $25,000, staff will seek Corona Utility Authority approval prior to making budget adjustments.

SECTION 4: Transfer of Funds Within an Appropriation.

At the request of a Department Director (or his/her designee), and with the concurrence of the Finance Director (or his/her designee) transfer of funds/appropriations may occur between object classifications and/or divisional sections as needed, within a departmental appropriation, occurring within the same fund and spending category. These actions may include transfer requests isolating or combining a specific activity from an existing approved project, both capital improvements and operating & maintenance; transfer requests isolating or combining specific activity from a divisional section, within a departmental appropriation, to an existing or new project, both capital improvements and operating & maintenance; and/or transfers between similar projects having the same funding source and in the same project category, as long as these transfers are cumulatively equal to or less than ten percent (10%) of the transferring project or divisional section in the current fiscal year's authorized budget. The Executive Director may transfer operational funds between departments occurring within the same fund. Transfers between spending categories, such as personnel to non-personnel, shall require the approval of the Corona Utility Authority.

At the end of each fiscal year, unused funds allocated for projects may be reallocated to other projects as long as the projects have the same funding source. The Executive Director (or his/her designee) will prepare a proposal for the reallocation of unspent funds between projects, including a justification for the reallocation. The proposal will be presented to the Corona Utility Authority for review and approval.

SECTION 5: Errors, Omissions and Accounting Changes.

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

SECTION 6: Corona Utility Authority Budget Policies.

The following policies are to be used for the administration of the Corona Utility Authority's budget:

1. In the event that projected total revenues, as estimated by the Finance Director, are insufficient to support the current year level of appropriations, the Executive Director may recommend adjustments to the City's estimated revenues and/or appropriation levels for approval by the Corona Utility Authority. Furthermore, as long as there are no significant decreases in existing levels of service as indicated in Section 3 and the total appropriations are not increased by such actions, the Executive Director may also transfer budget allocations between departments for the sole purpose of meeting departmental operational needs and/or strategic goals and objectives as identified by the Corona Utility Authority. Furthermore, the Executive Director may initiate transfer requests isolating or combining a specific activity from an existing approved project (both capital improvements and operating & maintenance) and/or transfers between similar projects having the same funding source and in the same project category, as long as the transfers are cumulatively equal to or less than ten percent (10%) of the transferring project in the current fiscal year's authorized budget.

2. Operating budget appropriations expire at the end of the fiscal year. No unexpended funds shall be carried forward to the following fiscal year, except as necessary for grant reporting requirements, encumbered purchase order activity that crosses fiscal years, or as expressly authorized by the Corona Utility Authority as a continuing appropriation.

3. Project budgets, both capital improvements and operating and maintenance, may be carried forward to the following fiscal year if the project is not completed within the current fiscal year. Project budgets carried forward must be documented and reported in the annual budget document.

PASSED, APPROVED, AND ADOPTED this 3rd day of June, 2026.

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

ATTEST:

Sylvia G. Edwards
Secretary of the Corona Utility Authority
of the City of Corona, California

CERTIFICATION

I, Sylvia Edwards, Secretary of the Corona Utility Authority of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly introduced and adopted by the Corona Utility Authority of the City of Corona, California, at a regular meeting thereof held on the 3rd day of June, 2026, by the following vote of the Authority:

AYES: CASILLAS, DADDARIO, RICHINS, SPEAKE, STEINER

NOES: NONE

ABSENT: NONE

ABSTAINED: NONE

WITNESS THEREOF, I have hereunto set my hand and affixed the official seal of the Corona Utility Authority of the City of Corona, California, this 3rd day of June, 2026.

Sylvia G. Edwards

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

(SEAL)

RESOLUTION NO. 2026-034

A RESOLUTION OF THE CORONA PUBLIC FINANCING AUTHORITY OF THE CITY OF CORONA, CALIFORNIA, ADOPTING SAID AUTHORITY'S BUDGET FOR FISCAL YEAR 2027, REVISED BUDGET ITEMS AND BUDGET POLICIES

WHEREAS, the Executive Director has prepared the Corona Public Financing Authority's budget for the fiscal year ending June 30, 2027; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE CORONA PUBLIC FINANCING AUTHORITY OF THE CITY OF CORONA, CALIFORNIA AS FOLLOWS:

SECTION 1: Adoption of Budget.

The Corona Public Financing Authority of the City of Corona Proposed Annual Budget for Fiscal Year 2027, on file with the office of the City Clerk, is hereby adopted as the budget for the Corona Public Financing Authority of the City of Corona, or as so directed by minute action, for July 1, 2026 through June 30, 2027. Included in the budget adoption is the approval for all identified estimated revenues, expenditure appropriations, transfers between funds, interfund charges, debt service and estimated continuing appropriations. Appropriation of budget may also occur as related to prior Corona Public Financing Authority agreements or minute actions.

SECTION 2: Approval of Revised Budget Items.

The Summary of Revised Budget Items, as included in Attachment A, if any, for the Fiscal Year 2027, are hereby adopted as the part of the budget for the Corona Public Financing Authority of the City of Corona, or as so directed by minute action, for Fiscal Year 2027.

SECTION 3: To Increase, Add or Delete Appropriations; Administrative Authority.

Throughout the fiscal year, the Corona Public Financing Authority may, by the affirming vote of three members, as so directed by minute action, amend the budget to increase, add or delete appropriations. Notwithstanding the foregoing, the Executive Director may exercise his or her powers and duties under Corona Municipal Code Section 2.04.060, including, without limitation, the ability to transfer employees from one department to another and to consolidate or

combine offices, positions, departments, divisions or units under his or her direction, without additional Corona Public Financing Authority approved budget action, so long as the funding necessary for such actions is already provided for in the budget and can be implemented using staff's administrative funding authority provided for in this Resolution, such as Section 4 (Transfer of Funds Within an Appropriation), or elsewhere in applicable City law or policy. All approved labor related changes, including, but not limited to, employee bargaining unit negotiated Memoranda of Understanding (MOU) items, other related employee resolutions or contracts, benefit premium changes, Other Post Retirement Benefit actuarial requirements, leave calculations, and "side letter" changes will be authorized for appropriations for the said fiscal year, either through Corona Public Financing Authority approved budget action or using staff's administrative funding authority provided for in this Resolution or elsewhere in applicable City law or policy. Funds appropriated by the City of Corona Public Financing Authority are authorized to be expended as necessary and proper for municipal purposes.

In addition, authorize the Executive Director (or his/her designee) to approve budget increases to revenue and expenditures for grant awards that total $25,000 or less. Grant awards will be reported to the Corona Public Financing Authority with the quarterly budget update reports. If additional grant funding is awarded that brings the total of the grant to more than $25,000, staff will seek Corona Public Financing Authority approval prior to making budget adjustments.

SECTION 4: Transfer of Funds Within an Appropriation.

At the request of a Department Director (or his/her designee), and with the concurrence of the Finance Director (or his/her designee) transfer of funds/appropriations may occur between object classifications and/or divisional sections as needed, within a departmental appropriation, occurring within the same fund and spending category. These actions may include transfer requests isolating or combining a specific activity from an existing approved project, both capital improvements and operating & maintenance; transfer requests isolating or combining specific activity from a divisional section, within a departmental appropriation, to an existing or new project, both capital improvements and operating & maintenance; and/or transfers between similar projects having the same funding source and in the same project category, as long as the transfers are cumulatively equal to or less than ten percent (10%) of the transferring project or divisional section in the current fiscal year's authorized budget. The Executive Director may transfer operational funds between departments occurring within the same fund as long as the total authorized appropriations in the fund are not increased by the action. Transfers between spending categories, such as personnel to non-personnel, shall require the approval of the Corona Public Financing Authority.

At the end of each fiscal year, unused funds allocated for projects may be reallocated to other projects as long as the projects have the same funding source. The Executive Director (or his/her designee) will prepare a proposal for the reallocation of unspent funds between projects, including

a justification for the reallocation. The proposal will be presented to the Corona Public Financing Authority for review and approval.

SECTION 5: Errors, Omissions and Accounting Changes.

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

SECTION 6: Corona Public Financing Authority Budget Policies.

The following policies are to be used for the administration of the Corona Public Financing Authority's budget:

1. In the event that projected total revenues, as estimated by the Finance Director, are insufficient to support the current year level of appropriations, the Executive Director may recommend adjustments to the City's estimated revenues and/or appropriation levels for approval by the Corona Public Financing Authority. Furthermore, as long as there are no significant decreases in existing levels of service as indicated in Section 3 and the total appropriations are not increased by such actions, the Executive Director may also transfer budget allocations between departments for the sole purpose of meeting departmental operational needs and/or strategic goals and objectives as identified by the Corona Public Financing Authority. Furthermore, the Executive Director may initiate transfer requests isolating or combining a specific activity from an existing approved project (both capital improvements and operating & maintenance) and/or transfers between similar projects having the same funding source and in the same project category, as long as the transfers are cumulatively equal to or less than ten percent (10%) of the transferring project in the current fiscal year's authorized budget.

2. Operating budget appropriations expire at the end of the fiscal year. No unexpended funds shall be carried forward to the following fiscal year, except as necessary for grant reporting requirements, encumbered purchase order activity that crosses fiscal years, or as expressly authorized by the Corona Public Financing Authority as a continuing appropriation.

3. Project budgets, both capital improvements and operating and maintenance, may be carried forward to the following fiscal year if the project is not completed within the current fiscal year. Project budgets carried forward must be documented and reported in the annual budget document.

PASSED, APPROVED, AND ADOPTED this 3rd day of June, 2026.

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

ATTEST:

Sylvia G. Edwards

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

CERTIFICATION

I, Sylvia Edwards, Secretary of the Corona Public Financing Authority of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly introduced and adopted by the Corona Public Financing Authority of the City of Corona, California, at a regular meeting thereof held on the 3rd day of June, 2026, by the following vote of the Authority:

AYES: CASILLAS, DADDARIO, RICHINS, SPEAKE, STEINER

NOES: NONE

ABSENT: NONE

ABSTAINED: NONE

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Corona Public Financing Authority of the City of Corona, California, this 3rd day of June, 2026.

Sylvia G. Edwards

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

(SEAL)

RESOLUTION NO. 2026-035

A RESOLUTION OF THE CITY OF CORONA HOUSING AUTHORITY, ADOPTING SAID AUTHORITY'S BUDGET FOR FISCAL YEAR 2027, REVISED BUDGET ITEMS AND BUDGET POLICIES

WHEREAS, the Executive Director has prepared the City of Corona Housing Authority's budget for the fiscal year ending June 30, 2027; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF CORONA HOUSING AURTHORITY OF THE CITY OF CORONA, CALIFORNIA, AS FOLLOWS:

SECTION 1: Adoption of Budget.

The City of Corona Housing Authority Proposed Annual Budget for Fiscal Year 2027, on file with the office of the City Clerk, is hereby adopted as the budget for the City of Corona Housing Authority, or as so directed by minute action, for July 1, 2026 through June 30, 2027. Included in the budget adoption is the approval for all identified estimated revenues, expenditure appropriations, transfers between funds, interfund charges, debt service, and estimated continuing appropriations. Appropriation of budget may also occur as related to prior City of Corona Housing Authority agreements or minute actions.

SECTION 2: Approval of Revised Budget Items.

The Summary of Revised Budget Items, as included in Attachment A, if any, for Fiscal Year 2027, are hereby adopted as the part of the budget for the City of Corona Housing Authority, or as so directed by minute action, for Fiscal Year 2027.

SECTION 3: To Increase, Add or Delete Appropriations; Administrative Authority.

Throughout the fiscal year, the City of Corona Housing Authority may, by the affirming vote of three members, as so directed by minute action, amend the budget to increase, add or delete appropriations. Notwithstanding the foregoing, the Executive Director may exercise his or her powers and duties under Corona Municipal Code Section 2.04.060, including, without limitation, the ability to transfer employees from one department to another and to consolidate or combine offices, positions, departments, divisions or units under his or her direction, without additional Corona Housing Authority approved budget action, so long as the funding necessary for such actions is already provided for in the budget and can be implemented using staff's administrative funding authority provided for in this Resolution, such as Section 4 (Transfer of Funds Within an Appropriation), or elsewhere in applicable City law or policy. All approved labor related changes, including, but not limited to, employee bargaining unit negotiated Memoranda of Understanding (MOU) items, other related employee resolutions or contracts, benefit premium changes, Other Post Retirement Benefit actuarial requirements, leave calculations, and "side letter" changes will be authorized for appropriations for the said fiscal year, either through Corona Housing Authority approved budget action or using staff's administrative funding authority provided for in this Resolution or elsewhere in applicable City law or policy. Funds appropriated by the City of Corona Housing Authority are authorized to be expended as necessary and proper for municipal purposes.

In addition, authorize the Executive Director (or his/her designee) to approve budget increases to revenue and expenditures for grant awards that total $25,000 or less. Grant awards will be reported to the Corona Housing Authority with the quarterly budget update reports. If additional grant funding is awarded that brings the total of the grant to more than $25,000, staff will seek Corona Housing Authority approval prior to making budget adjustments.

SECTION 4: Transfer of Funds Within an Appropriation.

At the request of a Department Director (or his/her designee), and with the concurrence of the Finance Director (or his/her designee) transfer of funds/appropriations may occur between object classifications and/or divisional sections as needed, within a departmental appropriation, occurring within the same fund and spending category. These actions may include transfer requests isolating or combining a specific activity from an existing approved project, both capital improvements and operating & maintenance; transfer requests isolating or combining specific activity from a divisional section, within a departmental appropriation, to an existing or new project, both capital improvements and operating & maintenance; and/or transfers between similar projects having the same funding source and in the same project category, as long as these transfers are cumulatively equal to or less than ten percent (10%) of the transferring project or divisional section in the current fiscal year's authorized budget. The Executive Director may transfer operational funds between departments occurring within the same fund as long as the total authorized appropriations in the fund are not increased by the action. Transfers between spending categories, such as personnel to non-personnel, shall require the approval of the Corona Housing

Authority.

At the end of each fiscal year, unused funds allocated for projects may be reallocated to other projects as long as the projects have the same funding source. The Executive Director (or his/her designee) will prepare a proposal for the reallocation of unspent funds between projects, including a justification for the reallocation. The proposal will be presented to the Corona Housing Authority for review and approval.

SECTION 5: Errors, Omissions and Accounting Changes.

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

SECTION 6: City of Corona Housing Authority Budget Policies.

The following policies are to be used for the administration of the City of Corona Housing Authority's budget:

1. In the event that projected total revenues, as estimated by the Finance Director, are insufficient to support the current year level of appropriations, the Executive Director may recommend adjustments to the City's estimated revenues and/or appropriation levels for approval by the Corona Housing Authority. Furthermore, as long as there are no significant decreases in existing levels of service as indicated in Section 3 and the total appropriations are not increased by such actions, the Executive Director may also transfer budget allocations between departments for the sole purpose of meeting departmental operational needs and/or strategic goals and objectives as identified by the Corona Housing Authority. Furthermore, the Executive Director may initiate transfer requests isolating or combining a specific activity from an existing approved project (both capital improvements and operating & maintenance) and/or transfers between similar projects having the same funding source and in the same project category, as long as the transfers are cumulatively equal to or less than ten percent (10%) of the transferring project in the current fiscal year's authorized budget.

2. Operating budget appropriations expire at the end of the fiscal year. No unexpended funds shall be carried forward to the following fiscal year, except as necessary for grant reporting requirements, encumbered purchase order activity that crosses fiscal years, or as expressly authorized by the Corona Housing Authority as a continuing appropriation.

3. Project budgets, both capital improvements and operating and maintenance, may be carried forward to the following fiscal year if the project is not completed within the current fiscal year. Project budgets carried forward must be documented and reported in the annual budget document.

PASSED, APPROVED, AND ADOPTED this 3rd day of June, 2026.

Chairperson, City of Corona Housing Authority
City of Corona, California

ATTEST:

Sylvia G. Edwards
Secretary, City of Corona Housing Authority
City of Corona, California

CERTIFICATION

I, Sylvia Edwards, Secretary of the City of Corona Housing Authority, do hereby certify that the foregoing Resolution was regularly introduced and adopted by the City of Corona Housing Authority, at a regular meeting thereof held on the 3rd day of June, 2026, by the following vote of the Authority:

AYES: CASILLAS, DADDARIO, RICHINS, SPEAKE, STEINER

NOES: NONE

ABSENT: NONE

ABSTAINED: NONE

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Corona Housing Authority, this 3rd day of June, 2026.

Sylvia G. Edwards

Secretary, City of Corona Housing Authority
City of Corona, California

(SEAL)

RESOLUTION NO. 2026-036

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORONA, CALIFORNIA, ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2027 AND SELECTING THE POPULATION AND INFLATION FACTOR ACCORDINGLY

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

WHEREAS, the limit on appropriations for Fiscal Year 2027 is calculated by adjusting the base year (1979-80) appropriations by the percentage changes in the City population growth or County population growth and California per capita personal income or the increase in non-residential assessed valuation due to new construction; and

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

WHEREAS, the City Council selects the County's population growth of 0.42% and the California per capita personal income change of 4.95% to calculate the Fiscal Year 2027 Appropriation Limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Corona, California that the City has conformed to the provisions of Article XIII-B of the State Constitution in determining the appropriations limit for Fiscal Year 2027; and

BE IT FURTHER RESOLVED that the City's appropriations limit totals $825,566,846 and the City's appropriations subject to limitation are $207,170,784. Worksheets used to determine said amounts are on file in the office of the City's Finance Department.

PASSED, APPROVED, AND ADOPTED this 3rd day of June, 2026.

Mayor of the City of Corona, California

ATTEST:

Sylvia G. Edwards

City Clerk of the City of Corona, California

CERTIFICATION

I, Sylvia Edwards, City Clerk of the City of Corona, California, do hereby certify that the foregoing Resolution was regularly introduced and adopted by the City Council of the City of Corona, California, at a regular meeting thereof held on the 3rd day of June, 2026, by the following vote of the Council.

AYES: CASILLAS, DADDARIO, RICHINS, SPEAKE, STEINER

NOES: NONE

ABSENT: NONE

ABSTAINED: NONE

IN WITNESS THEREOF, I have hereunto set my hand and affixed the official seal of the City of Corona, California, this 3rd day of June, 2026.

Sylvia G. Edwards

City Clerk of the City of Corona, California

(SEAL)

Budget Glossary

ACRONYMS

AB *Assembly Bill*
ACFR *Annual Comprehensive Financial Report*
AD *Assessment District*
ADA *Americans with Disabilities Act*
AQMD *South Coast Air Quality Management District*
ARPA *American Rescue Plan Act*
ATMS *Advanced Traffic Management System*
AV *Assessed Valuation*
BID *Business Improvement District*
BTA *Bicycle Transportation Account*
CAL TRANS *California Department of Transportation*
CAP *Cost Allocation Plan*
CDBG *Community Development Block Grant*
CDTFA *California Department of Tax and Fee Administration*
CEQA *California Environmental Quality Act*
CFD *Community Facilities District*
CHA *Corona Housing Authority*
CIP *Capital Improvement Program*
CMAQ *Congestion Management and Air Quality*
CNUSD *Corona Norco Unified School District*
COP *Certificates of Participation*
CPFA *Corona Public Financing Authority*
CPIC *Corona Public Improvement Corporation*
CUA *Corona Utility Authority*
DA *Development Agreement*
DAR *Dial-A-Ride*
DDT *Dwelling Development Tax*
DEV PD *Developer Paid*
ECB *Expenditure Control Budget*
FEMA *Federal Emergency Management Agency*
FHWA *Federal Highway Administration*
GASB *Governmental Accounting Standards Board*
HSIP *Highway Safety Improvement Program*
HUTA *Highway Users Tax Account*
IT *Information Technology*
KwH *Kilowatt hour*
LED *Light-emitting diode*
LMD *Landscape Maintenance District*
LTF *Local Transportation Funding*
MOU *Memorandum of Understanding*
NPDES *National Pollutant Discharge Elimination System*
OPEB *Other Post-Employment Benefits*
PLHA *Permanent Local Housing Allocation*
POB *Pension Obligation Bond*
PW *Public Works*
RCTC *Riverside County Transportation Commission*
RDA *Redevelopment Agency*

RTA *Riverside Transit Agency*
SB *Senate Bill*
SC *South Corona*
SCE *Southern California Edison*
STIP *State Transportation Improvement Program*
TC *Temescal Canyon*
TE *Transportation Enhancement*
TIP *Transportation Improvement Program*
TOT *Transient Occupancy Tax*
TUMF *Transportation Uniform Mitigation Fees*
UAL *Unfunded Accrual Liability*
WRCOG *Western Riverside Council of Governments*
WRCRWA *Western Riverside County Regional Wastewater Authority*

2012 Water Revenue Bond Fund (453): A fund to account for the advance refunding and refinancing of the 1998 Water Revenue Bonds, portion of the Corona Public Financing Authority 2003 Certificate of Participation, and the construction of certain reservoir and blending facility on August 1, 2012.

2013 Wastewater Revenue Bonds Fund (454): A fund to account for the replacement and upgrade of Wastewater capital improvements.

Abandoned Vehicle Abatement Fund (241): A fund to account for abandoned vehicle abatement program to remove abandoned or inoperative vehicles on both public and private property.

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

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

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

American Rescue Plan Act (ARPA) Fund (413): On March 11, 2021, the president signed the American Rescue Plan Act (ARPA) into law. Under ARPA, the city received a one-time allocation of approximately $29 million dollars to address negative economic impacts and revenue replacement in response to COVID-19.

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

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

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

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

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

Audit: Prepared by an independent certified public accountant, or CPA, the primary objective of an audit is to determine if the City's Financial Statements fairly present the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CFD/LMD 2011-1 Landscape Fund (253): See Community Facilities District and Landscape Maintenance District.

CFD 2016-2 Terrassa Special Tax Fund (255): See Community Facilities District.

CFD 2016-3 Zone 1 Monte Olivo (256): See Community Facilities District.

CFD 2016-3 Zone 2 Boardwalk Fund (257): See Community Facilities District.

CFD 2016-3 Zone 3 Dollar Self (258): See Community Facilities District.

CFD 2016-3 Zone 4 515 S Promenade Fund (259): See Community Facilities District.

CFD 2016-3 Zone 6 Chung Fund (294): See Community Facilities District.

CFD 2016-3 Zone 7 Knowleton (296): See Community Facilities District.

CFD 2016-3 Zone 8 Karen Parker Fund (297): See Community Facilities District.

CFD 2016-3 Zone 11 Sierra Bella (219): See Community Facilities District.

CFD 2016-3 Zone 12 Lemon Grove (235): See Community Facilities District.

CFD 2016-3 Zone 13 Corona Industrial Pk Fund (239): See Community Facilities District.

CFD 2016-3 Zone 14 Louk Armstrong (286): See Community Facilities District.

CFD 2016-3 Zone 15 Northpoint Fund (287): See Community Facilities District.

CFD 2016-3 Zone 16 LA Fitness (262): See Community Facilities District.

CFD 2016-3 Zone 17 Corona Medical Center (263): See Community Facilities District.

CFD 2016-3 Zone 18 Corona Interchange Commerce Center (264): See Community Facilities District.

CFD 2016-3 Zone 19 Cresta Rd and Promenade Ave (265): See Community Facilities District.

CFD 2016-3 Zone 20 Bedford Market Place (266): See Community Facilities District.

CFD 2016-3 Zone 21 Christopher Ranch (267): See Community Facilities District.

CFD 2016-3 Zone 22 N Main Retail (268): See Community Facilities District.

CFD 2016-3 Zone 23 Fullerton Ave at Taber St (269): See Community Facilities District.

CFD 2016-3 Zone 24 West Coast Freeway Center (270): See Community Facilities District.

CFD 2016-3 Zone 25 Promenade District Center (271): See Community Facilities District.

CFD 2016-3 Zone 26 TM 36605/36608 (272): See Community Facilities District.

CFD 2016-3 Zone 27 Corona Tle (273): See Community Facilities District.

CFD 2016-3 Zone 28 Tennis Center (276): See Community Facilities District.

CFD 2016-3 Zone 29 TM 36821 (277): See Community Facilities District.

CFD 2016-3 Zone 31 Lat Business (279): See Community Facilities District.

CFD 2016-3 Zone 32 NH Sherborn St (280): See Community Facilities District.

CFD 2016-3 Zone 33 Oakmont Fund (281): See Community Facilities District.

CFD 2017-2 Valencia Special Tax Fund (238): See Community Facilities District.

CFD 2018-1 Spec Tax B Bedford Fund (236): See Community Facilities District.

CFD 2018-2 Spec Tax B Sierra Bella Fund (237): See Community Facilities District.

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

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

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

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

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

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

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

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

Corona Mall Properties Fund (130): Fund to account for all operating activities at the Corona Mall.

Corona Public Financing Authority (CPFA): A separate reporting and component unit which was organized under Section 6500 et seq. of the California Government Code on June 21, 1989, and was amended and re-stated on February 6, 2013, for the purpose of acting as a vehicle for various financing activities of the City and the Agency.

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

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

Corona Utility Authority (CUA): A separate reporting and component unit which was organized under Section 6500 et seq. of the California Government Code on February 6, 2002, and was amended and re-stated on February 6, 2013, for the purpose of acting as a vehicle for financing activities of the City and the Agency.

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

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

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

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

Debt Service: Payments of principal and interest on bonds and other debt instruments according to a predetermined schedule (Reference 3xx series funds).

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

Deficit: A shortfall of resources to meet expenditures.

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

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

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

Direct Access Electric Utility Fund (576): A fund to account for the operation of the Direct Access Electric Utility, a self-supporting activity which provides electric supply on a user-charge basis to residents, businesses, and government entities located in the City.

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

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

Eagle Glen HOA Streetlight Fund (473): A designated area of Eagle Glen where property owners benefit from street lighting and are assessed to pay fees.

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

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

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

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

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

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

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

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

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

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

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

Fleet Operations Fund (682): A fund to account for motor pool/rental rates relating to fleet maintenance operations.

Fleet Replacement Fund (684): A fund to account for motor pool/rental rates relating to the replacement of fleet vehicles and other equipment.

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

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

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

Gas Tax (2105-2106-Prop 42) Fund (222): A fund to account for receipts and expenditures of money apportioned under the Street and Highway Code of the State of California for money derived from the use of certain fuels and borne by the consumer, for transportation improvements. Effective July 2010, the fund also includes revenue received from the gasoline exercise tax which replaces the amount that would have been allocated from the Proposition 42 gasoline sales tax revenues. The money is restricted to research, planning, construction, improvement, and maintenance of public streets. Effective November 2017, this fund will also include activity from the Road Repair and Accountability Act of 2017.

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

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

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

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

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

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

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

Housing Administration Fund (292): A fund to account for the administration of the housing program.

Information Technology Fund (681): An internal service fund used to finance and account for the activities of the Information Technology Department.

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

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

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

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

Landscape Maintenance District (LMD): A designated area, neighborhood, or community identified to specially benefit from certain improvements, such as parks, playgrounds, landscapes, sidewalks, lighting, trees, etc. Due to the special benefit, landowners in the identified area are assessed to pay the costs of the construction and/or ongoing maintenance of such improvements.

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

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

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

Lighting Maintenance District: Funds to account for revenues derived from annual assessments which are used to pay the costs incurred by the City for street lighting maintenance in a specific district.

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

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

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

LMD 84-2 Zone 1 Fund (471): See Lighting Maintenance District.

LMD 84-2 Zone 2 Fund (455): See Lighting Maintenance District.

LMD 84-2 Zone 4 Fund (456): See Lighting Maintenance District.

LMD 84-2 Zone 6 Fund (457): See Lighting Maintenance District.

LMD 84-2 Zone 7 Fund (458): See Lighting Maintenance District.

LMD 84-2 Zone 10 Fund (460): See Lighting Maintenance District.

LMD 84-2 Zone 14 Fund (461): See Lighting Maintenance District.

LMD 84-2 Zone 15 Fund (462): See Lighting Maintenance District.

LMD 84-2 Zone 17 Fund (463): See Lighting Maintenance District.

LMD 84-2 Zone 18 Fund (464): See Lighting Maintenance District.

LMD 84-2 Zone 19 Fund (468): See Lighting Maintenance District.

LMD 84-2 Zone 20 Fund (470): See Lighting Maintenance District.

Low Moderate Income Housing Asset Fund (291): A fund to account for revenue and expenditures related to affordable housing projects and programs.

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

Measure X Fund (120): A Fund to account for the voter-approved 1% sales tax measure effective in July 2021. Revenue collected will provide additional locally controlled funds to address City services and community-expressed priorities.

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

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

Obligation Payment Fund (233): A fund to account for the money that is received by the county to pay for bonds, notes, certificates of participation, or other evidence of indebtedness, issued or delivered by the former redevelopment agency of the City.

Opioid Settlement Fund (293): A fund to account for National Opioid Settlements. Funds are intended to support various initiatives related to opioid remediation.

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

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

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

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

Pension Obligation Bond (POB): Bonds issued in October 2021 to re-finance the City's unfunded accrued liability with the California Pension Retirement System (CalPERS). The issuance of these bonds is anticipated to save $166 million in comparison to the amortization schedules provided by CalPERS.

Permanent Local Housing Allocation (PLHA) Fund (410): A fund to account for grants relating to Entitlement and Non-Entitlement Local governments in California. Funds are used for housing-related projects and programs that assist in addressing the unmet housing needs of local communities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Road Maintenance and Rehabilitation Account (RMRA) Fund (221): Special Revenue Funds supported by roads and gasoline taxes to fund street and road infrastructure.

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

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

Service Adjustment: Annual budget process for departments to request increases, additions and/or modifications to budget programs, positions, and equipment.

Sewer Capacity Fund (440): A fund to provide for the capital improvement project associated with expansion of the sewers and the sewer facilities to meet the requirements of commercial, industrial, and residential growth.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Transportation Enhancement (TE): Federal funding of transportation projects.

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

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

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

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

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

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

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

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

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

Western Riverside County Regional Wastewater Authority (WRCRWA): A Joint Powers of Authority Agreement with the City and other local agencies to share in the capacity of a sewer facility.

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