



# **Riverside County Flood Control and Water Conservation District**

## **Fiscal Year 2023-24 Operating Budget & Fiscal Year 2023-24 through Fiscal Year 2027-28 Capital Improvement Plan**







# Introduction and Overview



Mystic Lake

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# CONTACT INFORMATION

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Riverside, CA. 92501

## ACKNOWLEDGEMENTS

### Finance:

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Sunita Jain | Administrative Services Supervisor - Budgets  
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*The Fiscal Year 2023-24 Budget is available on our website:  
<https://rcflood.org/finance>*

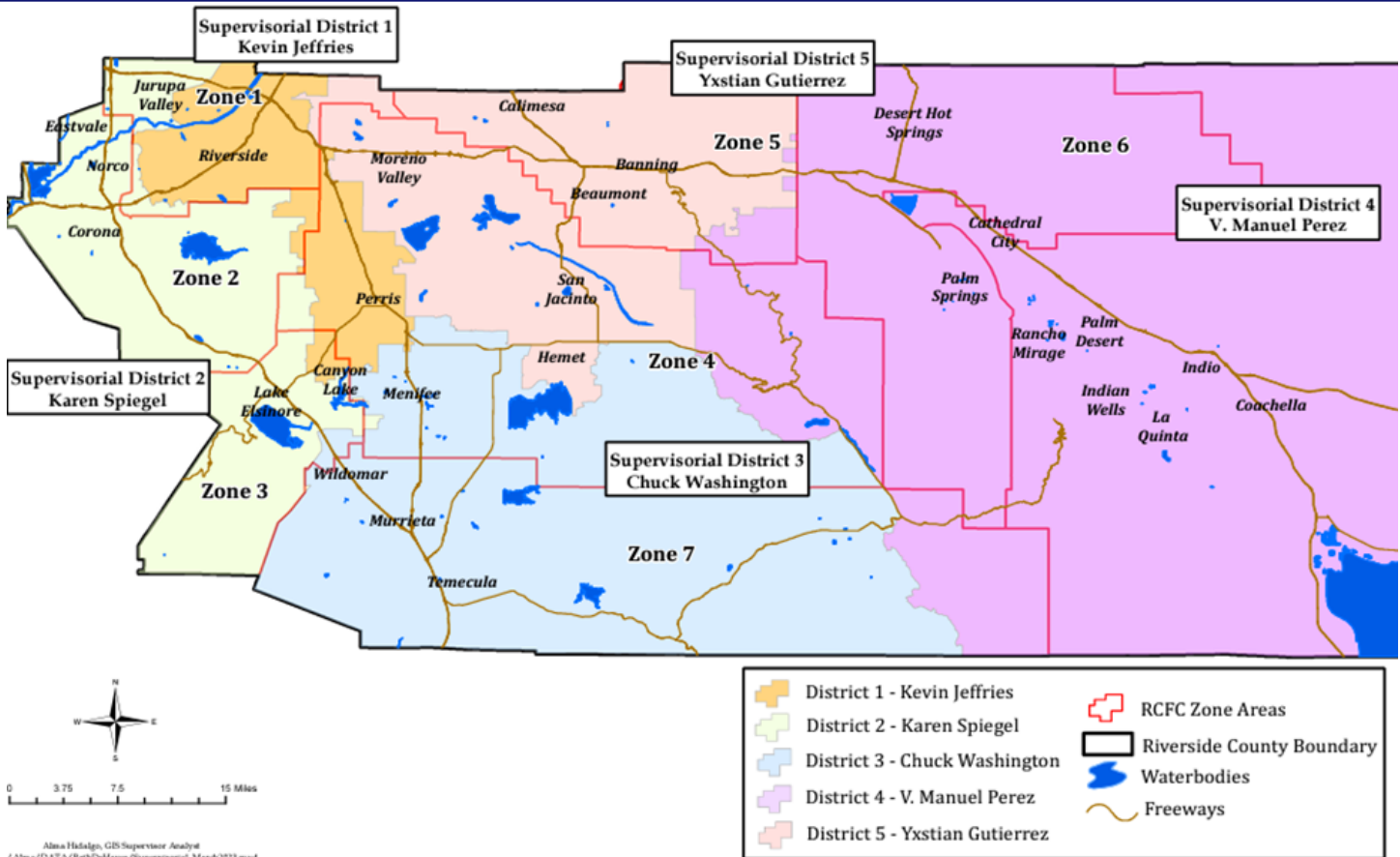
This document is produced by the Finance Division.



Beaumont MDP Line 16

# Districts of the Riverside County Board of Supervisors

				
Kevin Jeffries 1 <sup>st</sup> District	Karen Spiegel 2 <sup>nd</sup> District	Chuck Washington 3 <sup>rd</sup> District	V. Manuel Perez 4 <sup>th</sup> District	Yxstian Gutierrez 5 <sup>th</sup> District
County CHAIR District VICE-CHAIR	District CHAIR	County VICE-CHAIR		



# Meet Our Senior Management



## **JASON E. UHLEY**

GENERAL MANAGER - CHIEF ENGINEER

My job is to develop high quality teams that can deliver on our mission to build safe, sustainable and livable communities for our residents and make us the best at what we do. Our mission to protect our communities from flooding, protect the health of our lakes, rivers and streams and capture stormwater to enhance local water supplies is more important than ever. We're always looking for capable, dedicated team members to help us be leaders in the field of stormwater management.



## **EDWIN E. QUINONEZ**

ASSISTANT CHIEF ENGINEER - BUSINESS

As Assistant Chief Engineer and Chief of Staff over Business Services, I ensure the District's day-to-day services run smoothly.

- Coordinate with private property developers to identify flood risks on their properties and coordinate the District's response to emergencies during storm events.
- Partner with cities, water districts, and other agencies to improve water quality, capture rainwater runoff, and identify partnerships for community parks and/or trails.
- Oversee and manage the District's budget, IT and HR services.



## **CLAUDIO M. PADRES**

ASSISTANT CHIEF ENGINEER - ENGINEERING

As Assistant Chief Engineer, I help the District achieve its mission by supporting over 150 incredibly talented staff who manage the full lifecycle of our capital projects and facilities across the following Divisions:

- Planning
- Design and Construction
- Operations and Maintenance



# Meet Our Division Chiefs

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**DARRYLENN PRUDHOLME-BROCKINGTON**  
CHIEF OF FINANCE

The Finance Division is responsible for the control of all financial activities of the District. Our division consists of Accounts Payable, Accounts Receivable, Budgets, Financial Reporting, Payroll, and Purchasing. We strive to provide excellent fiscal support, oversight, and internal control to ensure proper fiscal management, budgeting, and financial reporting.



**JOHN CARRILLO**  
CHIEF OF WATERSHED ANALYTICS

The Watershed Analytics Division is committed to providing support for the Flood Control District. We strive to keep up with the latest technology and find ways that we can assist the District and its partners in reaching their goals. Producing quality products and information distribution will continue to be one of the Division's main focuses.



**KOMY GHODS**  
CHIEF OF DESIGN

The Design Division develops the annual Capital Improvement Plan (CIP) to prioritize the 5-year construction lookout. We prepare final plans, specifications, and cost estimates, which are awarded for construction. We also assist with design changes during construction and final record drawings post construction.

# Meet Our Division Chiefs

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## **ALBERT MARTINEZ**

### CHIEF OF DEVELOPER SERVICES

The Developer Services Division is responsible for reviewing proposed subdivision and land use cases, preparing flood hazard reports and recommending conditions of approval via the entitlement process. In addition, the Division reviews separate applications for residential structures in 100-year mapped floodplain areas and assists the public with questions related to development in a floodplain.



## **JULIANNA ADAMS**

### CHIEF OF EMERGENCY MGMT & GOV'T AFFAIRS

The Emergency Management and Government Affairs Division oversees large federal infrastructure projects constructed by the US Army Corps of Engineers, administers grants for flood control projects, oversees the District's public relations and information program, attends and organizes community events to increase public engagement.



## **JOAN VALLE**

### CHIEF OF REGULATORY

The Regulatory Division is responsible for managing the District's California Environmental Quality Act (CEQA) compliance for both new construction and maintenance of our facilities, negotiating permits with various state and federal agencies, such as the US Army Corps of Engineers, US Fish and Wildlife, California Department of Fish and Game, and the State and Regional Water Boards.



# Meet Our Division Chiefs

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## **DEBORAH DE CHAMBEAU**

### CHIEF OF PLANNING

The Planning Division is responsible for preparing Master Drainage Plans and Area Drainage fees and assisting in budget hearing/workshop process for requested projects. We implement the National Flood Insurance Program and map flood hazards. We partner with other agencies and developers to design and construct drainage facilities, water quality, and water conservation projects.



## **JIM MCNEILL**

### CHIEF OF SURVEYING & MAPPING

We are a one-stop shop for the district in providing all mapping, surveying, and real property acquisition services. We have a highly skilled group of professionals to help get the job completed using the latest in cutting edge technology. Accuracy, meeting deadlines, and working as a team is our top priority.



## **RICHARD BOON**

### CHIEF OF WATERSHED PROTECTION

The Watershed Protection Division is a multidisciplinary team of 14 staff that works to reduce the stormwater pollution in Middle Santa Ana River, Santa Margarita River and Whitewater River watersheds. By accomplishing the above, the Watershed Protection Division enables the District, County of Riverside and cities of western Riverside County to maintain compliance with the National Pollutant Discharge Elimination System (NPDES) permits that authorize the operation and maintenance of the region's interconnected municipal storm drain systems.

# Meet Our Division Chiefs

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## **DAVID GARCIA**

### CHIEF OF CONSTRUCTION & MAINTENANCE

The Construction & Maintenance Division is responsible for maintenance of approximately 700 miles of regional flood control storm drains, channels and levees, and 87 basins and Dams. The Construction and Maintenance Division unites our powerhouse of expertise in maintenance, construction and inspection of facilities, and will also help us ensure that field changes made during construction align with long-term maintenance needs.



## **HELIO TAKANO**

### CHIEF OF OPERATIONS

The Operations Division will develop a maintenance plan to rehabilitate end-of-life storm drains, plan for regional maintenance yards, support fleet electrification and bring our overall campus into the 21st Century. Along with that, the Division also manages the operations of all District's facilities consisting of:

- Underground Storm Drains
- Open unlined and lined Channels
- Dams and Levees
- Detention and Debris Basins
- District owned parcels through out the District's jurisdiction



# Message From The General Manager Chief Engineer

Fiscal Year 2022-23 brought with it a wild, wet and snowy winter, the likes of which California hasn't seen in decades. The wettest areas of the state tended to be the along the southern and central California coastal counties and the Central Valley. As examples, Oceanside had the third wettest winter on record, and the Sierra snowpack on the east side of the Central Valley is the deepest since the 1950s. Riverside County also got its fair share, and I'm glad to report that our District was able to bring two new water conservation projects online this year to help capture more of that precious rain – our Bautista Creek Recharge Basin Expansion Project and our Beaumont Line 16 Storm Drain Project. But first, a little more about the impacts of this winter:

Not everywhere in the state was as wet as coastal Oceanside or the Central Valley. Your perception of this winter depended greatly on your location. In Riverside County, the western edge of the County (Corona, Lake Elsinore, Temecula) and high mountain communities (e.g., Idyllwild) were the wettest, with annual rainfall totals exceeding 150% of normal. Idyllwild had over 40 inches of rain. It was probably the seventh wettest winter on record for them. Riverside County's western valleys had rainfall totals that were closer to normal (e.g., Moreno Valley, San Jacinto, Hemet). Heading further east, our desert communities in the Coachella Valley had rainfall totals that were just below normal.

Overall, the rains helped offset the impacts of the worst drought in 1,200 years. The heavy rains through central California raised reservoirs on the State Water Project significantly, allowing the state to increase water deliveries from an expected 5% of requested water supplies in December to 75% as of late March.

However, this winter only brought a reprieve and not a proven end to the drought. The winter rains did not fully relieve the challenging conditions within the Colorado River watershed. Lake Mead remains at historically low levels. The federal government is still threatening to enforce significant cuts to water deliveries to the seven states that depend on water from the Colorado River. These cuts could impact long term water supplies for Metropolitan Water District, Coachella Valley Water District, Palo Verde Irrigation District and their member municipal water districts. Some local groundwater basins may also still be lower than historic averages due to the hit-or-miss nature of this winter's storms and the length of the drought. Much will depend on what the next several winters bring in terms of rain.

This winter also brought a lot of extreme weather. Desert monsoon thunderstorms that took out the I-10 Freeway near Indio and trapped hikers on top of the Palm Springs Tramway. The lingering drought led to the deadly Fairview mega-fire that was brought to an early end by much needed rain from Tropical Storm Kay.

# Message

## From The General Manager Chief Engineer

However, Tropical Storm Kay also triggered deadly and costly debris flows and mud slides in the San Bernardino Mountains, impacting Oak Glen, Forest Falls, Banning and Morongo. December through March brought 13 atmospheric river events that caused localized flooding, road closures, sink holes, record breaking snow levels in the mountains and a breach in the San Jacinto River levees just west of San Jacinto. There was enough rain to fill Mystic Lake and raise Lake Elsinore several feet.

As a District, we were busy. Overall, our infrastructure fared well, but we did incur an estimated \$3 million in emergency repair work associated with the wear and tear from the heavy rains and additional emergency projects required to address the lingering risks of mud and debris flows from the Apple, El Dorado and Fairview burn scars.

In closing, this winter was a case study in what many scientists believe are the likely impacts of a warming climate and warming ocean – a whipsaw between extremely dry and wet periods. It's a reminder that the District's mission to provide flood control and stormwater capture are both important as we endeavor to protect our communities from flooding and grow the resilience of our local water supplies. We need to pursue both missions aggressively. I want to thank our team for their commitment to our communities through this winter, our partners for helping us accelerate important projects like the Bautista Creek Recharge Basins and our Board for supporting us through it all.

Very truly yours,



JASON E. UHLEY  
General Manager-Chief Engineer

# Strategic Goals & Strategies

We are first and foremost a public agency, funded by public tax dollars. Our fundamental mission is to protect people and property from flooding through responsible and efficient storm water management. To achieve this lofty goal the District has developed and adheres to an explicit philosophy - Strive for excellence with integrity - Earn respect of the public, other engineering organizations and policy makers - Require accountability at all levels - Accord respect, recognition and trust to all - Maintain open communication at all levels - Effectively implement the District's mission statement.

**The first objective:** To maximize the community benefits of Flood Control infrastructure by maintaining a Federal Emergency Management Agency (FEMA) Community Rating System (CRS) score of 6 or better to secure a 20% flood insurance discount and by completing and maintaining state dam and federal levee certification processes.

The District in partnership with the Building and Safety Department has implemented the FEMA CRS effectively. The CRS program provides FEMA Communities an opportunity to secure a flood insurance discount for its residents when the Community exceeds FEMA's minimum floodplain management standards. Since 2019, residents within unincorporated Riverside County have been entitled to a 15% discount on flood insurance. However, since April 2022, residents are entitled to a 20% discount because the County has reached a level 6 CRS score. On average, the FEMA program discount is expected to reduce flood insurance premiums for unincorporated residents an average of \$142 per year.

The District was recognized for the incredible work protecting the residents of Riverside County from flood hazard by updating and maintaining FEMA flood hazard maps, by working with local property owners to ensure that their structures are elevated above known flood water elevations, and for attaining a Floodplain Management Program that is rated within the top 1% in the nation based on our Community Ratings System score.

The United States Army Corps of Engineers and FEMA developed and/or enhanced levee inspection and certification programs in the wake of Hurricane Katrina. The District is currently in the process of having its levees certified against these new programs. FEMA recently added another levee to be certified and California Department of Water Resources added another District basin under its jurisdiction. The two additional projects lowered our percent complete from previous years.

# Strategic Goals & Strategies

Performance Measure(s)	FY2021/22 Actuals	FY2022/23 Estimate	FY2022/23 Target	Goal
Maintain a FEMA Community Rating System (CRS) score of 6 or better to secure a 20% flood insurance discount	7	6	6	6
Complete and maintain state dam and federal levee certification processes	95%	92%	95%	95%

**The second objective:** To promote outstanding outcomes for our customers.

The District is committed to providing outstanding service to its customers by focusing on both timely and solutions-oriented service. Solutions-oriented service is a philosophy that centers on truly trying to help customers achieve their goals. This includes asking the questions necessary to understand their needs, helping them find the information that they may actually need (as opposed to simply responding to a flawed initial inquiry), and identifying alternative approaches to achieve their goals if their initial proposal is not acceptable.

The District strives to provide outstanding service to its customers by providing timely development related services. The 21-working day turn-around target on District facility plan checks provides a representative performance measure for this objective. We reviewed our internal processes and made improvements to our data management system to notify our plan check reviewers on upcoming deadlines. This coupled with improvements in our coordination processes with developers and plan check reviewers, we managed to restore our trajectory towards an 85 percent 21-working day plan check goal.

Performance Measure(s)	FY2021/22 Actuals	FY2022/23 Estimate	FY2022/23 Target	Goal
Percent of Plan Checks completed within 21 working days	80%	75%	85%	85%
Maintain a 90% positive customer feedback score	100%	100%	100%	100%

# Strategic Goals & Strategies

**The third objective:** To ensure Flood Control Projects support multi-benefit outcomes for communities.

The District wishes to promote safe and sustainable communities through agreements with partner agencies (cities, county, etc.) that allow them to add betterments, such as street repairs and additional paving, into District construction projects at their cost. In many cases, partners discover issues that they would like addressed during the construction phase of District facilities. Addressing those issues using the District's contractor saves the partner money and reduces inconveniences to the public. Standard contract provisions often preclude these cost-saving opportunities. The District has modified standard contract terms to allow the District the flexibility to help our partners and assist our communities.

The District promotes sustainability by working with local partner agencies to include multiple-benefit features, such as parks, trails, water quality treatment, and stormwater capture features, into new District facilities where feasible to reduce the total cost of infrastructure and lead to more sustainable communities overall. It is the goal of the District to ensure that 100 percent of new Design Division projects proactively evaluate opportunities for multiple-benefit improvements.

Performance Measure(s)	FY2021/22 Actuals	FY2022/23 Estimate	FY2022/23 Target	Goal
Ensure all Flood Control administered construction contracts allow for inclusion of partner-funded betterments.	100%	100%	100%	100%
Ensure all Flood Control led projects assess opportunities for multiple-benefits opportunities prior to design.	100%	100%	100%	100%





# Priorities and Issues

In fiscal year 2021-22, the District faced the Apple and El Dorado Fires, which required the District to develop mud and debris mitigation projects. We had to quickly rally to ensure our facilities were ready for potential mud and debris flows emanating from new burn scars. Staff performed emergency maintenance and constructed emergency projects all while maintaining COVID-19 safety precautions.

To do our part to bolster local supplies, the District launched several water conservation projects in conjunction with local water agencies this year. We partnered with Beaumont-Cherry Valley Water District to construct the Beaumont Line 16 – Noble Creek Basin recharge project, with the Lake Hemet Municipal Water District to expand the Bautista Creek Recharge Basins and with the City of Riverside to do a dry weather diversion to sewer project. The diversion to sewer project will protect water quality in the Santa Ana River and help augment local reclaimed water supplies.

Additionally, the District continues to collaborate with the Cities of Corona, Norco, Moreno Valley, San Jacinto, and Riverside to deliver priority infrastructure. Utilizing District funding (provided through Board-approved cooperation agreements), these Cities are managing design and construction of significant flood control projects.

In fiscal year 2023-24, Riverside County experienced a significant remnant of a tropical storm with rainfall predictions for the mountains range from 5" to 12" of rain. Some of the valley areas range from 2" to 7". For context, the low end of those ranges could mean a 5-10 year storm event, and the high end of those ranges could represent a 100-year event depending on location. There was a significant change in the storm track and timing that drove us to make a number of adjustments to our plans.

The District is constantly looking to make improvements within the District to better serve the public. One of those changes took place in June 2023 by dividing the Maintenance and Operations Division into the Maintenance and Construction Division and the Operations Division.

- The Operations Division will be focused on repairing our aging infrastructure and buildings, taking on major initiatives on the District Grounds and managing homeless encampment issues. The Division will also develop a plan for regional maintenance yards, support the fleet electrification initiative, and bring our overall campus into the 21st Century.
- The Maintenance and Construction Division unites our powerhouse of expertise in maintenance, construction and inspection of facilities. The Division will also ensure that field changes made during construction align with long-term maintenance needs.



# Priorities and Issues

We fully expect that the Operations and Maintenance teams will remain tied at the hip. Similarly, the Design Division will retain close ties with Construction Inspection. The District has always prided itself on having capable staff that can work together across Division lines. That direct connection will not change. These changes will simply allow our managers to better support our teams and accelerate much needed growth in our operations.

Strong demand for real estate across California and in the Inland Empire led to a 9.26% increase in assessed values in Riverside County. This reflects the highest increase in assessed value since values rose over 16% in 2007. As the values of real estate go up, the tax base grows, which helps keep the county financially strong, likewise the property taxes received by the District increased by 12.1% from the previous fiscal year.



# Budget Overview

## **Zone Fund Budgets**

Total estimated revenue for the seven Zones is \$117.6 million, an increase of \$31.2 million from FY 2022-23. The 36.1% revenue increase for FY 2023-24 is due primarily to increases in Property Tax revenue throughout all zones.

The Zone budgets propose a 3.3% increase in appropriations totaling \$179.1 million, \$5.8 million more than the prior year budget. The Zone appropriations represent 81.5% of the District's total appropriations for FY 2023-24. The Zone appropriations account for all District activities in the Zones and includes funds for twenty-eight (28) District Led projects and forty (40) Partner Led projects.

The seven Zone funds are all projected to have positive balances remaining at the end of budget year FY 2023-24. These restricted fund balances are set aside for long-range projects identified for consideration in the last four years (FY 2024-25 through FY 2027-28) of the District's Five-Year CIP.

## **Non-Zone Fund Budgets**

All funds other than the seven geographically defined Zones in the Special Revenue Funds are considered to be Non-Zone funds. This includes the General Funds, all funds that service the National Pollutant Discharge Elimination System (NPDES), Enterprise Funds, and Internal Service Funds.

Non-Zone fund revenues are estimated to increase 9.5% to \$33.1 million for FY 2023-24, a \$2.9 million increase over FY 2022-23. Non-Zone fund appropriations are proposed to total \$40.7 million, an increase of \$1.1 million from the prior year budget. The 2.7% increase in appropriations is primarily due to an increase in services and supplies in the Administration Fund, equipment and vehicle replacement in the Garage/Fleet Operations Fund, salaries and professional services in the NPDES Santa Ana Assessment Fund and engineering services in the Subdivision Operations Fund.

## **Budget Summary**

The budget presented herein includes twenty-one (21) separate funds that detail the range of activities and projects the District proposes to undertake in FY 2023-24. The District estimates total revenue of \$150.7 million for FY 2023-24, an increase of \$34.1 million from FY 2022-23. Total appropriations are estimated to be \$219.8 million, an increase of \$6.9 million from FY 2022-23. The Annual Budget presented herein provides a framework for the District to pursue its mission to responsibly manage stormwater in service of safe, sustainable and livable communities and its vision to be a leader in the field of stormwater management, achieve extraordinary results for our customers, be the home of high quality teams and returned value to our community through FY 2023-24.



# Vision And Mission

## Vision

- To be a leader in the field of Stormwater Management, achieve extraordinary results for our customers, be the home of high quality teams, and return value to our community.

## Mission

- We responsibly manage stormwater in service of safe, sustainable, and liveable communities.



# District Values

## Integrity

- Speak honestly and follow through. We make commitments responsibly and honor them. We will be fair and consistent in our actions.

## Excellence

- We deliver outstanding results and exceed expectations. We are dedicated to providing high quality, appropriate, professional and timely service. We provide proactive and innovative solutions, to go beyond and ask “What more can we do?” We support continuous learning and embrace change as it will enable us to quickly and effectively adapt to community needs and expectations.

## Transparency

- Our actions will be visible and understandable. We will share ideas and information freely, and promote a culture of openness and transparency in all our work. We will facilitate access to information and actively engage the community, partner agencies and stakeholders in our decisions and initiatives.



# District Values (Con't)

## Accountability

- We are responsible for results. We set goals, measure how we're doing, and seek feedback. We continuously use that data to inform decision-making, recognize successes and learn from mistakes. Focusing on results promotes initiative, individual responsibility and team effectiveness.

## Teamwork

- Shared purpose, shared values, shared achievement. Collaboration between staff, community stakeholders, and partner agencies leads to better results. Effective teamwork builds on and reinforces the shared values of integrity, trust, transparency, and accountability. We value an atmosphere of honest communication, respect, support and encouragement.

## Trust

- We count on each other and others can count on us. Our community trusts us to deliver results with their tax dollars. We are committed to a workplace where honest communication fosters collaboration, competency, and character. By creating trust, delegation and shared responsibility follow; this is critical to delivering and ensuring staff development.

# About the District

The District was created July 7, 1945 by an Act of the California State Legislature. The District is located in the western portion of Riverside County. It extends easterly far enough to include the cities of Palm Springs, Cathedral City and Desert Hot Springs. The District is governed by a Board of Supervisors comprised of the same individuals as the Riverside County Board of Supervisors.

Following the devastating floods of 1938, the Board of Supervisors saw the need for a regional drainage authority and petitioned the California State Legislature to create such a body. On July 7, 1945, the Legislature took the appropriate action and the Riverside County Flood Control and Water Conservation District was born. In establishing the District, the Legislature not only formed an entity charged with keeping county residents safe from flood hazard but also established an independent tax revenue stream for funding. Before the District's inception, severe flooding regularly occurred throughout much of the County. Today, through effective engineering, dam and channel construction, regulation, and public education, massive flooding is far less common.







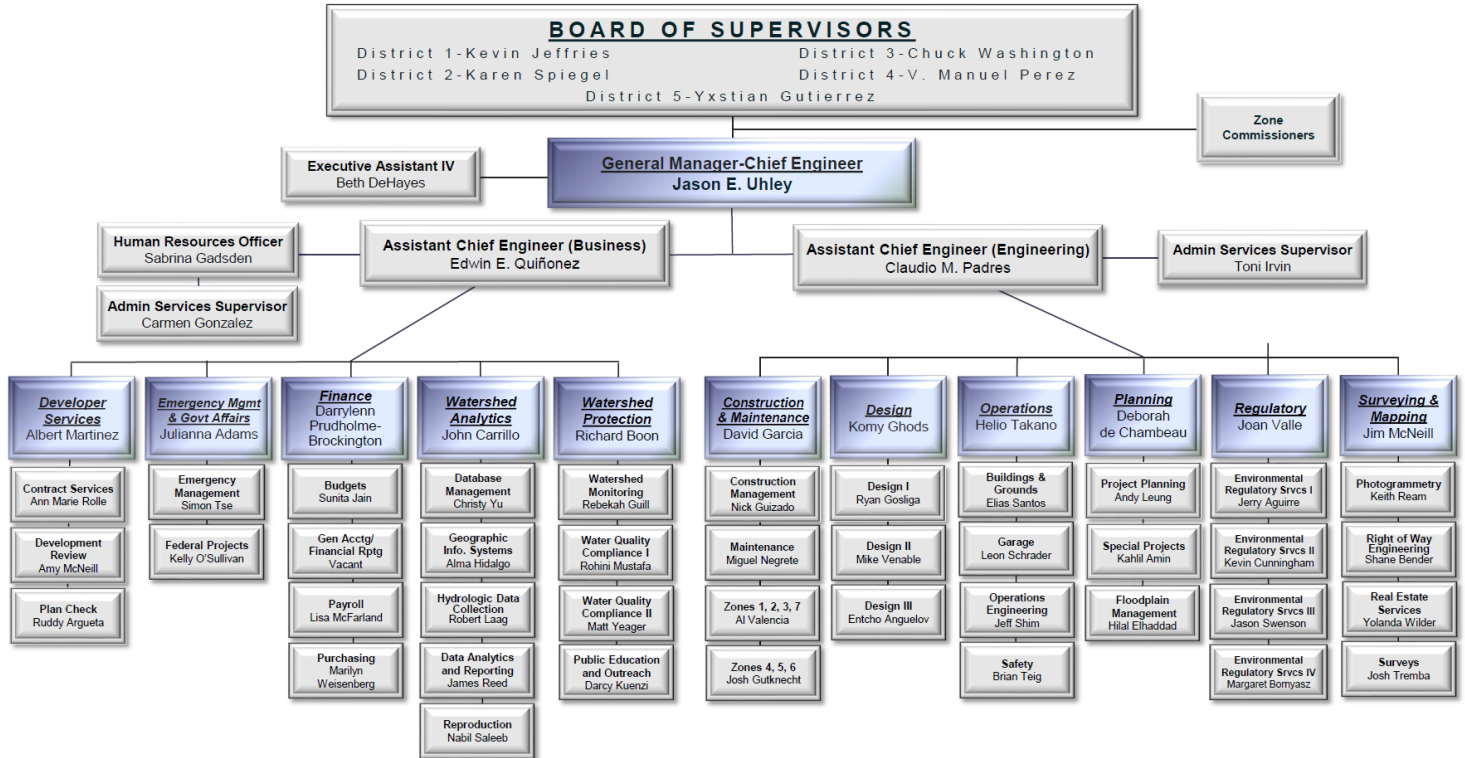
# Financial Structure, Policy, and Process



Beaumont MDP Line 16



# District Organization Chart





# Fund Descriptions

The following paragraphs summarize the six different fund groups or types budgeted by the District. Detailed descriptions and budgets for each fund are provided in the Fund Budgets section of this report. All funds presented in the budget are appropriated and are represented in the District's Annual Comprehensive Financial Report (ACFR).

## **GOVERNMENTAL FUNDS:**

### **General Fund**

The District's General fund was established to account for revenue and expenditures related to the general administration of the District. Services provided include accounting, personnel, payroll and benefits, budgeting, purchasing, agreement preparation, grant application and administration, and secretarial services. The Administration fund also finances the costs of a limited number of management staff, and the costs of operation of the District's office complex in Riverside. These services are primarily financed by ad valorem property taxes designated for this purpose, supplemented by appropriate contributions from the all the other funds benefiting from the provided services.

### **Special Revenue Funds**

The District has ten Special Revenue Funds. Seven of these funds service the District's seven tax Zones and were established to account for revenue and expenditures related to numerous flood control and water conservation services provided by the Zones. The services provided are primarily the planning, design, construction, operation and maintenance of flood control and drainage infrastructure projects. A complete list of Zone services is provided to the project level in the Project Budget Summary herein. Detail of the individual infrastructure projects which make up the 'Construction' line item in the Project Budget Summary is provided in the District's Five Year Capital Improvement Plan (CIP) Project Summary (under the 'Budget and CIP Year One' heading). Years two through five of the CIP are provided for long range planning purposes only and are subject to change. The funds are financed primarily from ad valorem property taxes, developer fees, and cooperative agreements.

The other three funds service the National Pollutant Discharge Elimination System (NPDES) permit program, a federally mandated water quality program. The Whitewater Assessment fund was established to account for revenues and expenditures related to the Whitewater River watershed area of the District. The Santa Ana Assessment fund was established to account for revenues and expenditures related to the Santa Ana River watershed area of the District. The Santa Margarita Assessment fund was established to account for revenue and expenditures related to the Santa Margarita River watershed area of the District. These funds are financed primarily by revenue from Benefit Assessments.



# Fund Descriptions

## **Capital Project Fund**

The Capital Project fund was established to account for revenue and expenditures related to acquisition and/or construction of capital facilities other than flood control and drainage infrastructure. It is typically used for construction or major remodeling of the District's office, garage and shop complex in Riverside. This fund is primarily financed by appropriate contributions from the Special Revenue funds.

## **Debt Service Fund**

The District currently has one Debt Service Fund. The Zone 4 Debt Service Fund services debt incurred by Zone 4 for the promissory note issued in June 2015 for the Romoland MDP, Line A infrastructure. This fund receives its revenue from Zone 4 to make principal and interest payments on the promissory notes issued for this purpose. All outstanding Zone 4 debt is scheduled to be retired in FY 2024-25. Revenue and appropriations for the Debt Service Fund will both increase and decrease annually by the amount of the debt service payment.

## **PROPRIETARY FUNDS:**

### **Enterprise Funds**

The District has three Enterprise Funds: Photogrammetry Operations, Subdivision Operations, and Encroachment Permits. Revenue and appropriation estimates are very difficult to precisely make for the Subdivision and Encroachment Permits Funds because they are directly related to the level of private development activity occurring during any given period.

The Photogrammetry Operations fund was established to account for revenue and expenditures related to survey control and topographic mapping done for other governmental agencies. This fund receives revenue from the agencies requiring the services.

The Subdivision Operations fund was established to account for revenue and expenditures related to various development review services required by developers for construction of the projects within the County. Revenues are primarily from fee for service charges for the work required.

The Encroachment Permits fund was established to account for revenue and expenditures related to issuing Encroachment Permits to various agencies, developers and individuals allowing temporary access/use of District property to complete their projects. Revenues are primarily from charges for the cost of issuing the permits and monitoring/ inspecting the work.





# Fund Descriptions

## **Internal Service Funds**

The District has four Internal Service Funds: Hydrology Services, Garage/Fleet Operations, Project Maintenance Operations and Data Processing.

The Hydrology Services fund was established to account for revenue and expenditures related to providing hydrologic data collection and analysis services beneficial to the District's seven Zone funds. This fund is primarily financed by revenue from the Zone funds.

The Garage/Fleet Operations fund was established to account for revenue and expenditures related to the operation and maintenance of the District's heavy equipment and fleet vehicles. This fund is financed by charges to all funds for the use of heavy equipment and other fleet.

The Project/Maintenance Operations fund was established to account for revenue, expenditures related to providing materials and supplies necessary for the maintenance and repair of the District's flood control facilities. This fund is financed by charges to the Zone funds for use of the materials.

The Data Processing fund was established to account for revenue and expenditures related to the District's information technology systems and reproduction services. This fund provides information and communications technology and reproduction services to all funds. The information and communication technology services includes the support and maintenance of hardware, software, etc. Reproduction services includes scanning, printing, and binding of various documents across all funds. Additionally, reproduction services are provided to support public requests of District information. This fund is financed by fee for service charges for information requested and internal service rates charged to the funds utilizing software, hardware, and reproduction services.

# Fund Structure

FUND TYPE			Major Fund	Non-Major Fund	Included in Budget	Included in ACFR
<b>GOVERNMENT FUNDS</b>						
<b>GENERAL FUNDS</b>						
	15000	SPECIAL ACCOUNTING		X	X	X
	15100	ADMINISTRATION	X		X	X
<b>SPECIAL REVENUE FUNDS</b>						
	25110	ZONE 1 CONST/MAINT/MISC	X		X	X
	25120	ZONE 2 CONST/MAINT/MISC	X		X	X
	25130	ZONE 3 CONST/MAINT/MISC	X		X	X
	25140	ZONE 4 CONST/MAINT/MISC	X		X	X
	25150	ZONE 5 CONST/MAINT/MISC	X		X	X
	25160	ZONE 6 CONST/MAINT/MISC	X		X	X
	25170	ZONE 7 CONST/MAINT/MISC	X		X	X
	25180	NPDES WHITEWATER ASMT	X		X	X
	25190	NPDES SANTA ANA ASMT	X		X	X
	25200	NPDES SANTA MARGARTA	X		X	X
<b>CAPITAL PROJECT FUND</b>						
	33000	FC - CAPITAL PROJECT FD		X	X	X
<b>DEBT SERVICE FUND</b>						
	38530	ZONE 4 DEBT SERVICE		X	X	X
<b>PROPRIETARY FUNDS</b>						
<b>ENTERPRISE FUNDS</b>						
	40650	PHOTOGRAMMETRY OPER		X	X	X
	40660	SUBDIVISION OPERATION	X		X	X
	40670	ENCROACHMENT PERMITS		X	X	X
<b>INTERNAL SERVICE FUNDS</b>						
	48000	HYDROLOGY SERVICES		X	X	X
	48020	GARAGE/FLEET OPER		X	X	X
	48040	PROJECT MAINT/ OPER		X	X	X
	48080	DATA PROCESSING		X	X	X

The Funds are categorized into one of 6 different fund types. The Fund types are grouped into two classifications:

- Governmental Funds - Generally used to account for governmental activities. The fund types are General Fund and Special Revenue Funds.
- Proprietary Funds - The District maintains two different types of proprietary funds. Enterprise funds are treated as business-type activities. The Internal Service funds provide goods and/or services on a cost-reimbursement basis to other funds.

The District Budget and ACFR include the Governmental and the Proprietary Funds.





# Accounting and Budgeting

## **Basis of Budgeting:**

The Districts basis for budgeting is consistent with the Annual Comprehensive Financial Report (ACFR). The Governmental Funds are budgeted using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues and other governmental fund type financial resources are budgeted when they are expected to become both measurable and available. Revenues are budgeted when they are expected to be available and collectible within a specified period or soon enough thereafter to pay liabilities of that period. The Proprietary Funds are estimated using the economic resources measurement focus and the accrual basis of accounting. Revenues are budgeted when they are expected to be earned and expenses are budgeted when liabilities are expected to be incurred, regardless of when the related cash flows is to take place. There are two types of proprietary funds: enterprise funds and internal service funds. Both fund types use the same Generally Accepted Accounting Principles (GAAP), similar to business in the private sector. GAAP requires full accrual accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the accounting period incurred. Both enterprise and internal service funds recover the full cost of providing services (including capital costs) through fees and other revenues, and charges on those who use their services.

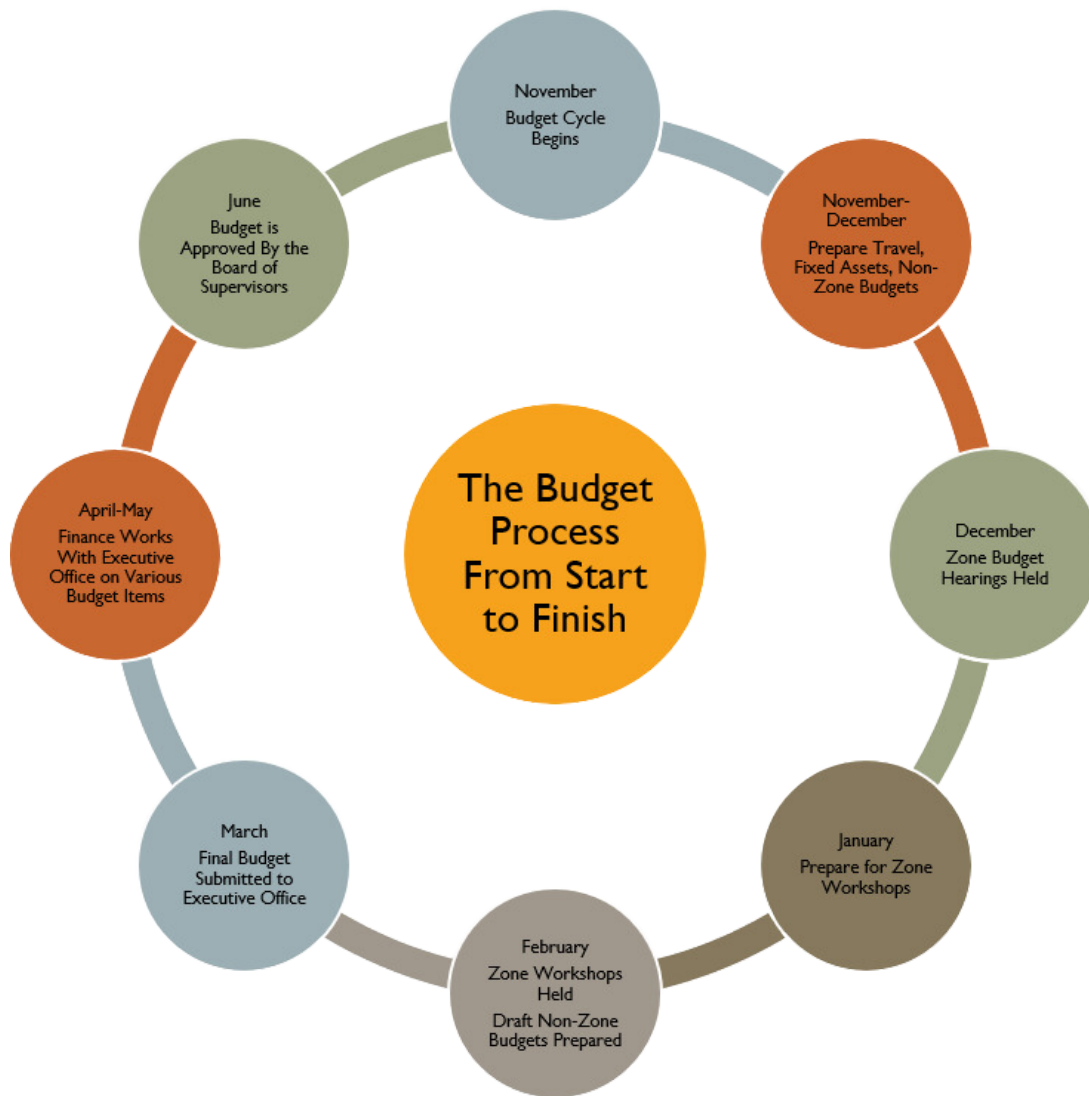
Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, special assessments, grants, entitlements and donations are budgeted on an accrual basis. Revenue from property taxes is budgeted for the fiscal year for which the taxes are expected to be levied. Revenues from grants, entitlements and donations are budgeted for the fiscal year in which all eligibility requirements are expected to be satisfied. Property taxes, contracts and other nonexchange transactions are considered available and are budgeted when expected to be received within sixty days after fiscal year-end. Revenue received from expenditure driven (cost-reimbursement) grants, as defined by GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, are considered available and budgeted when expected to be received within twelve months after fiscal year-end.

## **Budget Controls**

The budget is monitored by the Finance Budget team. The Budget team prepares quarterly budget to actuals reports for the County Executive Office. The quarterly report is reviewed by the Chief of Finance before submittal to the County Executive Office. The County Executive Office submits quarterly reports to the Board of Supervisors.

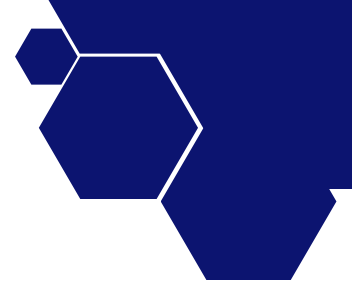
# Budget Cycle

The Chief of Finance is responsible for maintaining the expenses as budgeted across all Funds. The Chief of Finance may request appropriation transfers within the approved budget to be approved by the County Executive Office. A budget adjustment must be approved by the Board of Supervisors before the original budget can be increased.



The budget cycle comes to a close in June of every year with the District adopting a balanced budget. The District's budget is considered balanced when the total amount of revenues, including fund balance and transfers in from other funds, equals the total amount of expenditures. However, the budget is also balanced in situations where total expenditures are less than total revenue, which is technically a surplus.

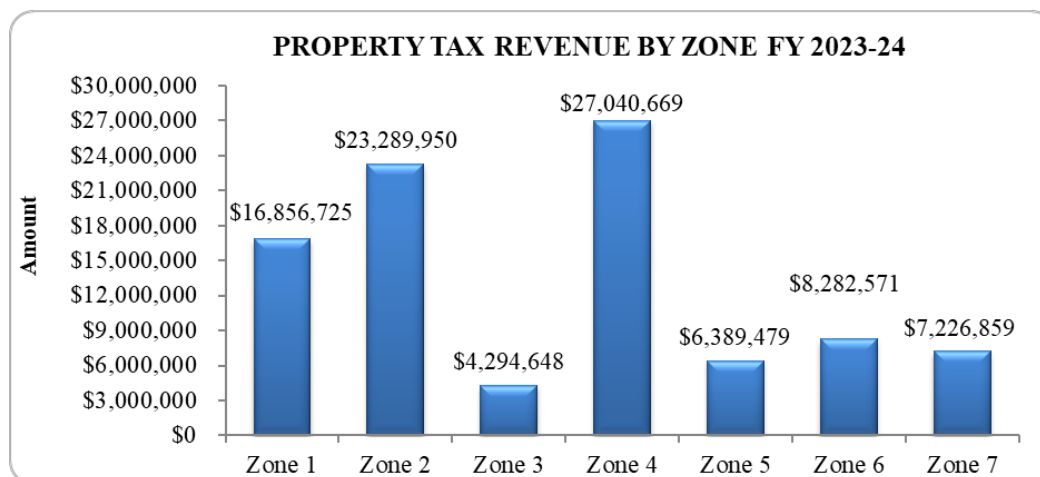
# Budget Process



The County of Riverside Board of Supervisors serves ex-officio as the governing Board for the Riverside County Flood Control and Water Conservation District. The Board of Supervisors legally adopts the budget on behalf of the District independently from the County. As a component unit of the County whose financial affairs are under the Board's supervision, the District's adopted budget is incorporated into the budget adopted by the Board of Supervisors for the County of Riverside. The District's legally adopted budget bridges the gap between the information available in the County's legally adopted budget and the more detailed information sought by the public, the Cities and the District's Zone Commissioners.

The District is divided into seven geographically defined Zones, and its jurisdiction extends generally over the western half of Riverside County through the city of Palm Springs. The District realizes tax revenue from the cities within its boundaries, as well as from the unincorporated areas, and constructs, owns and operates flood control facilities within those cities. The revenue generated from each Zone must be spent for projects located within or for the benefit of that Zone. Each Zone has three Commissioners appointed by the Board. The Zone Commissioners hold annual budget hearings within their respective Zones where any person may make requests for new or ongoing projects to be included in the District's budget. This broad public involvement in the District's annual budget process creates a demand for more budget detail than is available in the County's budget, especially pertaining to the individual flood control and drainage projects proposed for construction and partner led projects in each Zone.

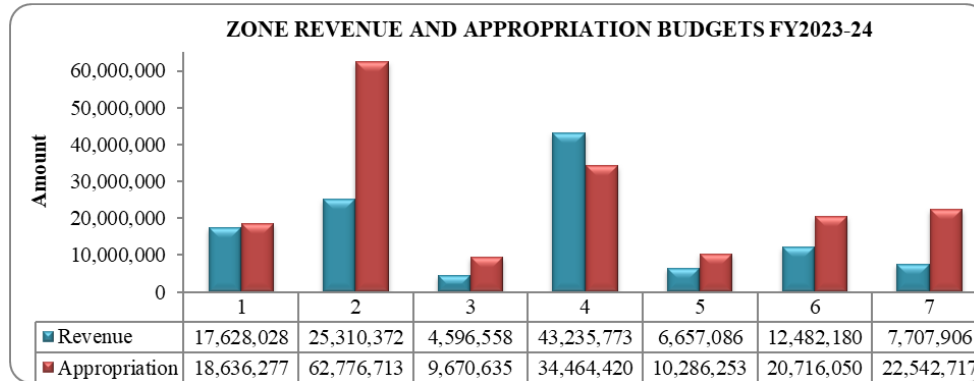
The public's knowledge of District activities comes primarily from activities they see in their own neighborhoods, namely construction and maintenance of projects in the field. The budget for these activities is detailed in the District's seven Zone budgets. Revenue to support the District's various activities in the Zones (construction, maintenance, operations and administration) is realized primarily from ad valorem taxes. The estimated property tax revenue by Zone for FY 2023-24 is shown on the following graph:



# Budget Process

Revenue for construction activities is supplemented by revenue from Area Drainage Plan (development impact) fees, contributions from other governmental entities, developer contributions and occasionally through financing Districts. The District actively seeks and encourages project partnering to maximize financial resources for capital infrastructure projects.

The demand for infrastructure generally outpaces available financial resources leaving many unmet needs. The District must consider public safety above all else, but also strive to develop the most economical projects possible consistent with this obligation. When projected revenue does not fulfill projected appropriations the remaining Fund Balance from prior years is used to compensate for the difference. The graph below illustrates this need by comparing projected revenue and appropriations by Zone for FY 2023-24:



The District has earned a reputation as a highly responsible and respected technical organization, and constantly strives to improve efficiency in stormwater management through:

- Expansion of the District's strong technological base
- Development of strong community and interagency relationships
- Implementation of economical and environmentally sensitive projects
- Optimization of District financial resources through project partnering

Scheduling projections for construction projects is difficult because factors outside of the District's control can significantly influence the timing of a particular project. Environmental and regulatory permitting issues, for example, often cause unforeseen delays. The District attempts to include the environmental and regulatory communities early in the planning and design process to avoid the time loss and expense of a major redesign. The District also contracts with private sector firms for design services, as required, to minimize peaks and valleys in the flow of projects to the construction phase. Timely project development is further facilitated by the District's five-year Capital Improvement Plan (CIP), which provides a long-range plan for the funding of designated flood control and drainage infrastructure projects along with water quality and conservation projects.



# Financial Policies and Procedures

## **Financial Policies and Procedures**

Financial policies and procedures ensure fiscal stability and provide guidance for the development and administration of the annual budget.

The Riverside County Flood Control and Water Conservation District provides financing for the construction and maintenance of flood control facilities. The governing board of the District consists of the same five members of the Board of Supervisors as Riverside County, California, and the Board has the authority to impose its will on the District. Therefore, the District is a component unit of Riverside County for financial reporting and budgeting purposes.

## **Budgeting**

The Riverside County Budget Act contained in Government Code §29000, et seq. governs the authority of the Board of Supervisors to adopt the annual District budget and specifies the process and deadlines by which certain actions must be achieved. These ensure appropriations authority is in place on July 1 with which to sustain core District operations, while also accommodating year-end processes that determine the budget year's beginning fund balances. This process also provides transparency and accountability in the budget process, allowing open public information and participation when the budget is considered, and public hearings are held.

## **Preparation of the Budget**

The County Executive Officer prescribes the procedures for submitting budget requests from all County departments.

At the District, all Division Chiefs provide the Budget Supervisor requests detailing estimated expenditures and expected revenues by mid-January. The Budget Supervisor reviews the budget requests, prepares a recommended budget, and submits that recommended budget to the County Executive Office by March 15.

## **Approval of the Recommended Budget**

The Board of Supervisors may make revisions, reductions, and additions to the recommended budget on or before June 30, and the District is responsible for revising the recommended budget to reflect those changes made by the Board.



# Financial Policies and Procedures

To provide the legal spending authority necessary to sustain District operations when the fiscal year begins on July 1, the Board of Supervisors must formally adopt the recommended budget, as revised, on or before June 30. Approval of the recommended budget requires a majority vote.

## **Amendment of Budget**

From time to time it may be necessary to amend the budget for unforeseen circumstances that arise during the year.

Budget adjustments to the adopted appropriations may be made by an action formally adopted by the Board of Supervisors at a regular or special meeting. The approval requires a majority vote (4/5ths vote).

The Board of Supervisors have delegated to the County Executive Office authority to approve transfers of appropriations within a budget unit to the extent overall appropriations of the budgeted fund are not increased.

## **In the Event of Emergency**

If, due to an emergency, the Board of Supervisors has not approved a recommended budget by June 30, appropriations of the previous year final budget shall roll over and be deemed appropriations of the new year, excluding assets and transfers out unless specifically approved by the Board.

The Board of Supervisors may, by 4/5ths vote at any regular or special meeting, adopt a resolution declaring an emergency and approve appropriations and expenditures necessary to meet that emergency.

## **Constraints of Appropriations**

Except as provided by law, the Board of Supervisors and every other District official are limited in incurring or paying obligations to the amounts of appropriations allowed for each budget unit in the adopted budget as revised.

Any unencumbered appropriations remaining at the end of the fiscal year shall lapse and revert to the available fund balance from which they were appropriated.



# Financial Policies and Procedures

## Ongoing Budget Monitoring

The District's budget supervisor monitors expenditure and revenue activity throughout the year. Budget to actuals summary reports are provided to the County Executive Office on a quarterly basis.

## Basis of Budgeting

The District's operating budget is prepared using the current financial resources measurement focus and the modified accrual basis of accounting which recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred. With respect to property tax revenue, the term "available" is limited to collection within 60 days of the fiscal year-end.

Governmental accounting is distinguished from business accounting by use of funds to separate resources of a jurisdiction by type or use. These fund types are defined by the Governmental Accounting Standards Board (GASB) as follows:

- Governmental Funds
  - General Funds
  - Special revenue funds
  - Capital project funds
  - Debt service funds
- Proprietary Funds
  - Enterprise funds
  - Internal service funds

Governmental funds account for the primary operations of a jurisdiction. Proprietary funds account for the business type functions of a jurisdiction that provide services almost exclusively on a fee-for-service basis. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

## Fund Types

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and proprietary funds.

Governmental funds are used to account for functions of the District that are principally supported by taxes and intergovernmental revenues such as general government and public ways and facilities.





# Financial Policies and Procedures

The District maintains two different types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). Internal service funds are an accounting device used to accumulate and allocate costs internally among the District's various functions.

The District's budget is presented with an emphasis on all governmental and proprietary funds. The major funds reported in the budget are consistent with the major funds reported in the Riverside County Flood Control and Water Conservation District's Annual Comprehensive Financial Report (ACFR). The budgetary funds and descriptions are as follows:

## ***Major Funds, Governmental***

The general fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the District that are not accounted for through other funds. For the District, the General Fund includes such activities as general government and capital outlay.

The special revenue funds are governmental funds used to account for revenues and expenditures related to numerous flood control and water conservation services provided within the Zone, providing flood control facilities in each geographical zone. The services provided are primarily the planning, design, construction, operation and maintenance of flood control and drainage infrastructure projects. The funds also account for revenues and expenditures related to the Federally mandated National Pollutant Discharge Elimination System (NPDES) program.

## ***Non-Major Funds, Governmental***

The capital project fund is a governmental fund used to account for revenue and expenditures related to the construction or major remodeling of the District's office, garage and shop complex in Riverside.

The debt service fund is a governmental fund used to account for expenditures related to the principal and interest payments on District debt.

## ***Major Funds, Proprietary (Business- Type)***

The subdivision operations fund is an enterprise fund used to account for various services requested by developers in the construction projects within the County.



# Financial Policies and Procedures

## ***Non-Major Funds, Proprietary (Business- Type) and Others***

The photogrammetry fund is an enterprise fund used to account for revenue and expenditures related to survey control and topographic mapping done for other governmental agencies.

The encroachment permit fund is an enterprise fund used to account for revenue and expenditures related to issuing encroachment permits to various agencies, developers, and individuals allowing temporary access/use of District property.

The internal service funds account for goods or services for which the District charges internal customers. District internal service funds are hydrology services, garage and fleet services, project maintenance, and data processing.

## **Governmental Fund Balance and Reserve Policy**

Fund balance is the difference between assets and liabilities on a governmental fund balance sheet and represents the net remainder of resources less expenditures at year-end. It is a widely used component in government financial statement analysis. The District's fund balance policy, Fiscal Policy F2 – *Fund Balance Policy*, establishes District guidelines for use of fund balance with restricted purpose versus unrestricted purpose. This policy applies to governmental funds, which includes the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds. GASB Statement No. 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*, which applies to periods beginning after June 15, 2010, governs how fund balance information is reported to enhance its decision-making value.

## **Governmental Fund Balance Categories**

Governmental fund balances are comprised of the following categories:

- Non-spendable fund balance amounts cannot be spent because they are not in spendable form or must be maintained intact.
- Restricted fund balance amounts are specified by external parties, such as laws, regulations creditors, or grantors.
- Committed fund balance are unrestricted amounts formally committed by the Board for a specific purpose. Board approval is required to establish, change, or remove a commitment.
- Assigned fund balance are unrestricted, uncommitted amounts set aside for a specific intended purpose.
- Unassigned fund balance is general fund equity not reported in any other category and available for use. The general fund is the only fund that has unassigned fund balance.



# Financial Policies and Procedures

## **Minimum Fund Balance Requirements**

The District's fund balance policy, Fiscal Policy F2, has been established to ensure a sufficient level of fund balance is maintained for unanticipated expenditures, delays in revenue receipt, or revenue shortfalls. The District shall achieve an unrestricted fund balance in its General Fund equal to a minimum of 66 percent of General Fund expenditures.

The District annually evaluates the minimum fund balance provisions and adjusts according to an assessment of current events and circumstances as well as changing forecasts, projections, and other related risks.

The District has established a contingency account and budgets the minimum assigned fund balance in the General Fund with the recommended budget submitted to the Board of Supervisors for approval each fiscal year. Should the minimum fund balance drop below the prescribed level, the District will develop a plan to replenish the minimum fund balance within two years and include the plan with the recommended budget submitted to the Board of Supervisors for approval in the following budget year.

## **Pension Management Policy**

The Riverside County's Board Policy B-25, *Pension Management and Other-Post Employment Benefits (OPEB)*, is to ensure financial stability through proper pension plan management. This policy applies to the District's defined benefit pension plans administered by the California Public Employees Retirement System (CalPERS).

## **Pension Management Policy Overview**

The District's defined benefit pension assets constitute a trust independently administered by CalPERS to satisfy the District's retirement obligations. The District bears the ultimate responsibility to meet pension obligations.

The District sets contribution rates sufficient to:

- Pay any amounts due to CalPERS
- Capture full cost of annual debt service on any pension obligation bonds outstanding

Withdrawal of a group of employees from participation in the plans does not necessarily trigger a distribution of assets.



# Financial Policies and Procedures

## Investment Policy

The District's cash from operations is deposited in the Riverside County Treasury. The County pools its funds with other government agencies in the County and invests them as prescribed by the California Government Code and the County of Riverside's Investment Policy. Board Policy B-21, County Investment Policy, safeguards public funds by assuring prudent investments, practices, and oversight.

The policy applies to all funds held in the county treasury, and those held in trust outside of the county treasury. The County Treasurer-Tax Collector's Statement of Investment Policy is the District standard. Policy updates are reviewed annually by the County Investment Oversight Committee (IOC) and approved by the Board of Supervisors. The Treasurer's delegation of investment authority is approved annually by the Board of Supervisors, pursuant to state law. All investments are governed by restrictions defining the type of investments authorized, maturity limitations, portfolio diversification, credit quality standards, and applicable purchase restrictions.

## Debt Management Policy

As a component unit of the County of Riverside, the District must abide by the County's debt management policies. Board Policy B-24, *Debt Management Policy*, was created to ensure the financial stability of the County, reduce the County's cost of borrowing, and protect the County's credit quality through proper debt management. This policy applies to all direct debt, conduit financing, and land secured financing.

## Debt Management Policy Overview

- Long-term debt is not used to finance ongoing operational costs. When possible, the District pursues alternative sources of funding, such as grants, to minimize the level of direct debt.
- The District uses special assessment revenue, or other self-supporting debt instead of general fund debt whenever possible.
- Debt issued shall not have a maturity date beyond the useful life of the asset acquired or constructed.
- Long-term, general fund obligated debt is incurred, when necessary, to acquire land or fixed assets based upon project priority and ability of the District to pay. The project should be integrated with the District's long-term financial plan and capital improvement program.
- The District establishes an affordable debt level to preserve credit quality and ensure sufficient revenue is available to pay annual debt service. Aggregate debt service, excluding self-supporting



# Financial Policies and Procedures

debt and resources other than the general fund, will not exceed seven percent (7%) of general fund discretionary revenue.

- The District's variable rate debt ratio will not exceed twenty percent (20%) of the total outstanding debt, excluding variable rate debt hedged with cash, cash equivalents, or a fixed-rate swap.
- When it benefits the District's financial or operating position, the District reviews outstanding debt and initiates fixed-rate refunding. The terms of such refunding do not extend the maturity beyond the original debt, without compelling justification.
- The District or authority managing debt will observe applicable state and federal regulations and laws regarding disclosure in all financings and file annual reports and material event notices in a timely manner.



# Financial Summaries



Lee Lake Easterly





# Budget At A Glance



**\$219,798,118**  
FY 2023/24 BUDGET

## REVENUES



<b>\$77.9M</b>	TAXES	<b>\$4.7M</b>	OTHER FINANCING SOURCES
<b>\$41.6M</b>	MISCELLANEOUS REVENUE	<b>\$3.9M</b>	FEDERAL FUNDS
<b>\$11.8M</b>	REVENUE FROM THE USE OF MONEY & PROPERTY	<b>\$584k</b>	STATE FUNDS
<b>\$10.1M</b>	CHARGES FOR CURRENT SERVICES		

## EXPENDITURES

<b>\$71.1M</b> OTHER CHARGES	<b>\$53.4M</b> SERVICES & SUPPLIES	<b>\$46.7M</b> CAPITAL ASSETS	<b>\$45.6M</b> SALARIES & BENEFITS	<b>\$5.2M</b> OTHER FINANCING USES	<b>(\$2.2M)</b> INTRA-FUND TRANSFERS
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# Fund Balance Analysis

## SUMMARY OF OPERATING BUDGETS

FISCAL YEAR 2023 - 2024

FUND TYPE  FUND NUMBER & DESCRIPTION	AVAILABLE FINANCING			FINANCING REQUIREMENTS		% of Change
	PROJECTED STARTING FUND BALANCE JULY 1, 2022	ADD FY23 ANTICIPATED REVENUE	TOTAL AVAILABLE FINANCING	LESS FY23 ANTICIPATED EXPENDITURES	PROJECTED ENDING FUND BALANCE JUNE 30, 2023	
<b>GENERAL FUNDS</b>						
15000 SPECIAL ACCOUNTING	\$352,738	\$986,495	\$1,339,233	\$1,153,797	\$185,436	-47.43%
15100 ADMINISTRATION	7,793,600	7,645,270	15,438,870	6,382,265	9,056,605	16.21%
<b>SUBTOTALS</b>	<b>\$8,146,338</b>	<b>\$8,631,765</b>	<b>\$16,778,103</b>	<b>\$7,536,062</b>	<b>\$9,242,041</b>	<b>-13.45%</b>
<b>SPECIAL REVENUE FUNDS</b>						
25110 ZONE 1 CONST/MAINT/MISC	\$45,343,012	\$17,628,028	\$62,971,040	\$18,636,277	\$44,334,763	-2.22%
25120 ZONE 2 CONST/MAINT/MISC	80,794,448	25,310,372	106,104,820	62,776,713	43,328,107	-46.37%
25130 ZONE 3 CONST/MAINT/MISC	5,312,847	4,596,558	9,909,405	9,670,635	238,771	-95.51%
25140 ZONE 4 CONST/MAINT/MISC	66,943,136	43,235,773	110,178,909	34,464,420	75,714,489	13.10%
25150 ZONE 5 CONST/MAINT/MISC	17,721,255	6,657,086	24,378,341	10,286,253	14,092,087	-20.48%
25160 ZONE 6 CONST/MAINT/MISC	11,043,328	12,482,180	23,525,508	20,716,050	2,809,458	-74.56%
25170 ZONE 7 CONST/MAINT/MISC	33,955,771	7,707,906	41,663,677	22,542,717	19,120,960	-43.69%
25180 NPDES WHITEWATER ASMT	2,848,062	740,632	3,588,694	886,379	2,702,315	-5.12%
25190 NPDES SANTA ANA ASMT	4,586,913	3,209,207	7,796,120	5,316,581	2,479,539	-45.94%
25200 NPDES SANTA MARGARTA	2,074,102	2,625,283	4,699,385	2,764,660	1,934,725	-6.72%
<b>SUBTOTALS</b>	<b>\$270,622,874</b>	<b>\$124,193,025</b>	<b>\$394,815,899</b>	<b>\$188,060,685</b>	<b>\$206,755,214</b>	<b>-23.60%</b>
<b>CAPITAL PROJECT FUND</b>						
33000 FC - CAPITAL PROJECT FD	\$19,212	\$1,450,079	\$1,469,291	\$1,450,000	\$19,291	0.41%
<b>SUBTOTALS</b>	<b>\$19,212</b>	<b>\$1,450,079</b>	<b>\$1,469,291</b>	<b>\$1,450,000</b>	<b>\$19,291</b>	<b>0.41%</b>
<b>DEBT SERVICE FUND</b>						
38530 ZONE 4 DEBT SERVICE	\$3,463	\$2,819,094	\$2,822,557	\$2,818,375	\$4,182	20.76%
<b>SUBTOTALS</b>	<b>\$3,463</b>	<b>\$2,819,094</b>	<b>\$2,822,557</b>	<b>\$2,818,375</b>	<b>\$4,182</b>	<b>20.76%</b>
<b>ENTERPRISE FUNDS</b>						
40650 PHOTOGRAMMETRY OPER	\$201,016	\$218,175	\$419,191	\$245,674	\$173,517	-13.68%
40660 SUBDIVISION OPERATION	(1,592,147)	2,719,500	1,127,353	2,582,458	(1,455,105)	8.61%
40670 ENCROACHMENT PERMITS	67,977	696,700	764,677	681,657	83,020	22.13%
<b>SUBTOTALS</b>	<b>(\$1,323,154)</b>	<b>\$3,634,375</b>	<b>\$2,311,221</b>	<b>\$3,509,789</b>	<b>(\$1,198,568)</b>	<b>-9.42%</b>
<b>INTERNAL SERVICE FUNDS</b>						
48000 HYDROLOGY SERVICES	\$209,239	\$1,405,969	\$1,615,208	\$1,400,719	\$214,489	2.51%
48020 GARAGE/FLEET OPER	6,707,774	4,177,500	10,885,274	10,320,318	564,956	-91.58%
48040 PROJECT MAINT/ OPER	262,701	433,050	695,751	462,369	233,382	-11.16%
48080 DATA PROCESSING	884,307	3,937,480	4,821,787	4,239,804	581,983	-34.19%
<b>SUBTOTALS</b>	<b>\$8,064,021</b>	<b>\$9,953,999</b>	<b>\$18,018,020</b>	<b>\$16,423,210</b>	<b>\$1,594,810</b>	<b>-80.22%</b>
<b>GRAND TOTALS</b>	<b>\$285,532,755</b>	<b>\$150,682,337</b>	<b>\$436,215,091</b>	<b>\$219,798,121</b>	<b>\$216,416,971</b>	<b>-24.21%</b>



# Fund Balance Analysis

## Expenditures

Net increase of \$6.9 million:

### Salaries & Benefits

- Net decrease of \$ 6.9 million as a result of budgeting all fully funded vacant positions at the lower end of the salary range.

### Services & Supplies

- Net increase of \$5.6 million as a result of an increase in current inflation costs as it relates to construction projects.

### Other Charges

- Net increase of \$29.2 million as a result of an increase in the total amount of the District's contribution to non-county agencies for construction project costs.

### Fixed Assets

- Net decrease of \$20.3 million as a result of a decrease in construction projects in year 1 of the CIP and an increase in the District's contribution to non-county agencies.

### Operating Transfers Out

- Net decrease of \$160k as a result of changes to District allocation methodologies.

### Intrafund Transfers

- Net increase of \$572k as a result of an increase in transfers to the District's Capital Project Fund.

## Revenues

Net increase of \$34.1 million:

### Taxes

- Net increase of \$10.4 million due to the current increase in the housing market. Revenue varies from year to year.

### Redevelopment Pass-Thru

- Net increase of \$6.4 million due to the current increase in the housing market prices. Revenue varies from year to year.

### Special Assessment

- Net decrease of \$3.7k due to a decrease in cost share from the NPDES co-permittees. Revenue varies from year to year.

### Intergovernmental Revenue

- Net increase of \$13.7 million due to an increase in contributions from other agencies. Revenue varies from year to year.

### Charges for Current Services

- Net decrease of \$80k due to a decrease in engineering services revenue in hydrology and a net decrease in reimbursement for services. Revenue varies from year to year.

### Investment Earnings

- Net increase of \$3.7 million due to the rate increase by the Federal Reserve. Earnings varies from year to year.



# Fund Balance Analysis

## Reserves

### **Fund 15000 – Special Accounting**

- These funds are primarily from recovering costs associated with inspection of developer-constructed facilities to be accepted into the District's maintained system.
- This fund will experience a decrease in revenue due to decreased construction inspection activity.

### **Fund 15100 – Administration**

- This fund accounts for revenue and expenditures related to the general administration of the District. Services provided include accounting, personnel, payroll and benefits, budgeting, purchasing, agreement preparation, grant application and administration, and secretarial services.
- This fund also finances the operation costs of the District's office complex in Riverside.
- These services are primarily financed by ad valorem property taxes designated for this purpose, supplemented by appropriate contributions from all the other District Funds benefiting from the provided services.
- There is an anticipated decrease in salaries and benefits as a result of budgeting all fully funded vacant positions at Step 1. The cost varies from year to year.

### **Fund 15105 – Funded Leave Balance**

- The allocation to fund the District's compensated absence leave balances is increasing by 2 percent.

### **Fund 25110 – Zone 1 Construction/Maintenance/Miscellaneous**

- Revenue collected in this fund must be used for projects located either within or for the benefit of that zone.
- The fund will experience a decrease in fund balance as the demand for infrastructure is projected to outpace revenue.

### **Fund 25120 – Zone 2 Construction/Maintenance/Miscellaneous**

- Revenue collected in this fund must be used for projects located either within or for the benefit of that zone.
- The fund will experience a decrease in fund balance as the demand for infrastructure is projected to outpace revenue.

### **Fund 25130 – Zone 3 Construction/Maintenance/Miscellaneous**

- Revenue collected in this fund must be used for projects located either within or for the benefit of that zone.
- The fund will experience a decrease in fund balance as the demand for infrastructure is projected to outpace revenue.



# Fund Balance Analysis

## **Fund 25140 – Zone 4 Construction/Maintenance/Miscellaneous**

- Revenue collected in this fund must be used for projects located either within or for the benefit of that zone.
- The fund will experience an increase in fund balance due to a delay in the start time of some projects.

## **Fund 25150 – Zone 5 Construction/Maintenance/Miscellaneous**

- Revenue collected in this fund must be used for projects located either within or for the benefit of that zone.
- The fund will experience a decrease in fund balance as the demand for infrastructure is projected to outpace revenue.

## **Fund 25160 – Zone 6 Construction/Maintenance/Miscellaneous**

- Revenue collected in this fund must be used for projects either located within or for the benefit of that zone.
- The fund will experience a decrease in fund balance as the demand for infrastructure is projected to outpace revenue.

## **Fund 25170 – Zone 7 Construction/Maintenance/Miscellaneous**

- Revenue collected in this fund must be used for projects located either within or for the benefit of that zone.
- The fund will experience a decrease in fund balance as the demand for infrastructure is projected to outpace revenue.

## **Fund 25180 – NPDES Whitewater**

- Revenue collected in this fund must be used for programs within or for the benefit of the watershed.
- The fund may experience a slight decrease in fund balance due to an increase in program cost.

## **Fund 25190 – NPDES Santa Ana**

- Revenue collected in this fund must be used for programs within or for the benefit of the watershed.
- The fund may experience a decrease in fund balance due to an increase in program cost.

## **Fund 25200 – NPDES Santa Margarita**

- Revenue collected in this fund must be used for projects located either within or for the benefit of that zone.
- The fund may experience a slight decrease in fund balance due to an increase in program cost.





# Fund Balance Analysis

## **Fund 33000 – FC Capital Project Fund**

- The fund will experience a slight increase in fund balance due to the interest earned on available cash.
- The fund is financed by contributions from the general fund for the acquisition or construction of major capital facilities.

## **Fund 38530 – Zone 4 Debt Service**

- The fund is financed by Zone 4 (25140) contributions.
- The fund will experience a slight increase in fund balance due to the interest earned on available cash.

## **Fund 40650 – Photogrammetry**

- The fund receives revenue from Riverside County Departments requiring photogrammetry and mapping services.
- The charges for services revenue are Board approved fees.
- Revenue receipts will vary from year to year since these types of services are contingent upon the growth in the local economy.
- Anticipated decrease in fund balance due to an increase in salaries and benefits because of the demand for topographic mapping.

## **Fund 40660 – Subdivision**

- The fund receives revenue from developers for development review of their construction projects within the County.
- Revenue receipts will vary from year to year since these types of services are contingent upon the growth in the local economy.
- The charges for services revenue are Board approved fees.
- The fund will maintain the negative fund balance due to its unfunded net pension liability.

## **Fund 40670 – Encroachment Permits**

- Revenue receipts will vary from year to year since these types of services are contingent upon the growth in the local economy.
- Revenues are primarily from charges for the cost of issuing the permits and conducting inspections before permit issuance.
- The fund is projected to have a slight increase in fund balance due to an anticipated increase in interest earned on available cash.



# Fund Balance Analysis

## **Fund 48000 – Hydrology Services**

- The fund is financed by the District's seven (7) zone funds for providing hydrological information services.
- The fund is projected to have a slight increase in fund balance due to interest earned on available cash.

## **Fund 48020 – Garage / Fleet Operations**

- The fund is financed from hourly and mileage charges to all District funds for use of heavy equipment and light vehicles.
- This fund will experience a decrease in fund balance due to increases in anticipated purchases of heavy equipment.

## **Fund 48040 – Project/Maintenance Operations**

- The fund is financed by revenue from charges to the District's seven (7) zone funds for providing project maintenance services such as weed abatement and preventative maintenance of flood control facilities.
- The fund is projected to have a slight decrease in fund balance due to inflation.

## **Fund 48080 – Data Processing**

- The fund is financed by revenue from charges to all District funds for providing data processing services.
- The fund is projected to experience a decrease in fund balance due to an increase in computer software expenditure.

# Revenue

The District's budget process begins with an estimate of revenues in order to develop a budget balanced within resources. This process includes the review of current District finances, local and regional economic conditions, and a re-examination of key local economic indicators. The questions that are asked in this review are aimed to acquiring relevant financial information that will set the board limits of budgetary possibilities for the following year. From a fiscal perspective, the basic question is whether current revenues support the necessary budgetary outlays.

## Summarization By Fund

<b>Funds Number</b>	<b>Fund Name</b>	<b>FY2021/22 Actuals</b>	<b>FY2022/23 Projected</b>	<b>FY2023/24 Requested</b>	<b>FY2023/24 Adopted</b>
15000	Special Accounting	\$801,567	\$713,000	\$986,495	\$986,495
15100	Administration	6,536,160	7,164,025	7,645,270	7,645,270
25110	Zone 1 Const/Maint/Misc	15,758,896	17,451,238	17,628,028	17,628,028
25120	Zone 2 Const/Maint/Misc	20,362,655	24,662,229	25,310,372	25,310,372
25130	Zone 3 Const/Maint/Misc	3,455,846	6,147,095	4,596,558	4,593,558
25140	Zone 4 Const/Maint/Misc	26,250,075	31,779,340	43,235,773	43,235,773
25150	Zone 5 Const/Maint/Misc	6,453,446	9,826,854	6,657,086	6,657,086
25160	Zone 6 Const/Maint/Misc	7,413,435	8,379,140	12,482,180	12,482,180
25170	Zone 7 Const/Maint/Misc	7,161,397	7,775,930	7,707,906	7,707,906
25180	NPDES - Whitewater Assessment	684,327	777,720	740,632	740,632
25190	NPDES - Santa Ana Assessment	2,518,695	2,613,782	3,209,207	3,209,207
25200	NPDES - Santa Margarita Assessment	2,111,952	2,274,831	2,625,283	2,625,283
33000	FC - Capital Project Fund	(291)	400,075	1,450,079	1,450,079
38530	Zone 4 Debt Service	2,823,968	2,822,185	2,819,094	2,819,094
40650	Photogrammetry Operations	57,924	92,750	218,175	218,175
40660	Subdivision Operations	2,733,705	2,063,958	2,719,500	2,719,500
40670	Encroachment Permits	379,480	339,000	696,700	696,700
48000	Hydrology Services	896,972	1,068,506	1,405,969	1,405,969
48020	Garage/Fleet Operations	3,171,254	3,321,800	4,177,500	4,177,500
48040	Proj/Maint Operations	275,826	370,000	433,050	433,050
48080	Data Processing	3,813,064	3,599,707	3,937,480	3,937,480
<b>Total</b>		<b>\$113,660,353</b>	<b>\$133,643,165</b>	<b>\$150,682,337</b>	<b>\$150,682,337</b>

# Revenue

## Summarization By Source

Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
Taxes	91,094,207	95,763,310	100,132,604	100,132,604
Use of Money & Property	(4,611,166)	6,660,251	4,055,123	4,055,123
State Aid	\$580,576	\$584,933	\$583,844	\$583,844
Charges For Services	15,323,792	14,116,645	17,221,263	17,221,263
Other Revenue	11,272,943	16,518,026	28,689,503	28,689,503
	<b>\$113,660,353</b>	<b>\$133,643,165</b>	<b>\$150,682,337</b>	<b>\$150,682,337</b>

## Analysis Of Financing Sources By Fund And Source

### Taxes

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
15100	Prop Tax Current Secured	\$4,496,912	\$4,699,273	\$4,910,741	\$4,910,741
25110	Prop Tax Current Secured	9,261,409	9,678,172	10,113,690	10,113,690
25120	Prop Tax Current Secured	16,570,179	17,315,837	18,095,049	18,095,049
25130	Prop Tax Current Secured	2,166,602	2,764,099	2,865,983	2,865,983
25140	Prop Tax Current Secured	18,084,807	19,079,471	20,128,842	20,128,842
25150	Prop Tax Current Secured	4,183,716	4,476,576	4,789,936	4,789,936
25160	Prop Tax Current Secured	4,915,987	5,161,786	5,419,875	5,419,875
25170	Prop Tax Current Secured	5,655,964	5,938,762	6,235,700	6,235,700
15100	Prop Tax Current Unsecured	212,739	222,313	232,317	232,317
25110	Prop Tax Current Unsecured	436,444	456,084	476,608	476,608
25120	Prop Tax Current Unsecured	787,435	822,869	859,898	859,898
25130	Prop Tax Current Unsecured	102,253	106,855	111,663	111,663
25140	Prop Tax Current Unsecured	853,365	900,300	949,816	949,816
25150	Prop Tax Current Unsecured	197,919	211,773	226,597	226,597
25160	Prop Tax Current Unsecured	229,522	240,998	253,048	253,048
25170	Prop Tax Current Unsecured	269,103	282,558	296,686	296,686

# Revenue

## Analysis Of Financing Sources By Fund And Source

### Taxes (Continued)

<b>Funds Number</b>	<b>Source Classification</b>	<b>FY2021/22 Actuals</b>	<b>FY2022/23 Projected</b>	<b>FY2023/24 Requested</b>	<b>FY2023/24 Adopted</b>
15100	Prop Tax Prior Unsecured	3,396	3,548	3,708	3,708
25110	Prop Tax Prior Unsecured	7,031	7,347	7,678	7,678
25120	Prop Tax Prior Unsecured	12,598	13,165	13,757	13,757
25130	Prop Tax Prior Unsecured	1,652	1,727	1,804	1,804
25140	Prop Tax Prior Unsecured	13,538	14,282	15,068	15,068
25150	Prop Tax Prior Unsecured	3,101	3,318	3,551	3,551
25160	Prop Tax Prior Unsecured	3,655	3,838	4,030	4,030
25170	Prop Tax Prior Unsecured	4,297	4,512	4,737	4,737
15100	Prop Tax Current Supplemental	46,881	48,991	51,195	51,195
25110	Prop Tax Current Supplemental	96,174	100,502	105,025	105,025
25120	Prop Tax Current Supplemental	173,524	181,333	189,493	189,493
25130	Prop Tax Current Supplemental	22,807	23,833	24,906	24,906
25140	Prop Tax Current Supplemental	188,054	198,397	209,309	209,309
25150	Prop Tax Current Supplemental	43,615	46,668	49,935	49,935
25160	Prop Tax Current Supplemental	50,579	53,108	55,764	55,764
25170	Prop Tax Current Supplemental	59,302	62,267	65,380	65,380
15100	Prop Tax Prior Supplemental	70,646	73,825	77,147	77,147
25110	Prop Tax Prior Supplemental	146,237	152,807	159,694	159,694
25120	Prop Tax Prior Supplemental	262,148	273,945	286,273	286,273
25130	Prop Tax Prior Supplemental	34,252	35,793	37,404	37,404
25140	Prop Tax Prior Supplemental	281,599	297,087	313,427	313,427
25150	Prop Tax Prior Supplemental	64,517	69,033	73,866	73,866
25160	Prop Tax Prior Supplemental	75,975	79,774	83,763	83,763
25170	Prop Tax Prior Supplemental	89,410	93,881	98,575	98,575
15100	Redevelopment Pass Thru	1,352,163	1,413,010	1,476,596	1,476,596
25110	Redevelopment Pass Thru	5,649,949	5,819,447	5,994,031	5,994,031
25120	Redevelopment Pass Thru	3,624,733	3,733,475	3,845,480	3,845,480

# Revenue

## Analysis Of Financing Sources By Fund And Source

### Taxes (Continued)

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
25130	Redevelopment Pass Thru	1,180,966	1,216,395	1,252,887	1,252,887
25140	Redevelopment Pass Thru	5,112,835	5,266,220	5,424,207	5,424,207
25150	Redevelopment Pass Thru	1,174,092	1,209,314	1,245,594	1,245,594
25160	Redevelopment Pass Thru	2,324,528	2,394,263	2,466,091	2,466,091
25170	Redevelopment Pass Thru	495,598	510,466	525,780	525,780
<b>Total Taxes</b>		<b>\$91,094,207</b>	<b>\$95,763,310</b>	<b>\$100,132,604</b>	<b>\$100,132,604</b>

### Use of Money

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
15100	Interest-Invested Funds	\$(139,611)	\$253,821	\$266,512	\$266,512
25110	Interest-Invested Funds	(750,575)	965,520	488,719	488,719
25120	Interest-Invested Funds	(1,421,131)	1,975,483	1,121,606	1,121,606
25130	Interest-Invested Funds	(146,529)	198,734	113,029	113,029
25140	Interest-Invested Funds	(945,718)	1,234,171	607,534	607,534
25150	Interest-Invested Funds	(298,966)	384,295	231,055	231,055
25160	Interest-Invested Funds	(246,853)	312,281	231,566	231,566
25170	Interest-Invested Funds	(527,362)	726,786	350,394	350,394
25180	Interest-Invested Funds	(44,583)	2,000	2,000	2,000
25190	Interest-Invested Funds	(83,614)	4,000	4,000	4,000
25200	Interest-Invested Funds	(35,549)	1,200	1,200	1,200
33000	Interest-Invested Funds	(291)	75	79	79
38530	Interest-Invested Funds	468	685	719	719
40650	Interest-Invested Funds	(3,476)	6,500	6,825	6,825
40660	Interest-Invested Funds	(106,149)	210,000	225,000	225,000
40670	Interest-Invested Funds	(4,774)	14,000	14,700	14,700
48000	Interest-Invested Funds	(2,755)	5,000	5,250	5,250
48020	Interest-Invested Funds	(54,396)	120,000	126,000	126,000



# Revenue

## Analysis Of Financing Sources By Fund And Source

### Use of Money (Continued)

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
48040	Interest-Invested Funds	(598)	1,000	1,050	1,050
48080	Interest-Invested Funds	(16,746)	35,000	36,750	36,750
25110	Interest-Other	11,829	1,041	11,236	11,236
25120	Interest-Other	59	115	0	0
25140	Interest-Other	575	374	399	399
25110	Rents	92,125	94,050	94,050	94,050
25120	Rents	300	300	300	300
25140	Rents	7,500	7,500	7,789	7,789
25160	Rents	6,000	6,000	6,000	6,000
25110	Lease Revenue - GASB 87	92,743	93,409	94,450	94,450
25140	Lease Revenue - GASB 87	6,911	6,911	6,911	6,911
<b>Total Use Of Money</b>		<b>\$(4,611,166)</b>	<b>\$6,660,251</b>	<b>\$4,055,123</b>	<b>\$4,055,123</b>

### State Aid

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
15100	CA-Homeowners Tax Relief	\$39,644	\$41,428	\$43,292	\$43,292
25100	CA-Homeowners Tax Relief	82,063	82,848	82,848	82,848
25120	CA-Homeowners Tax Relief	147,108	148,516	148,516	148,516
25130	CA-Homeowners Tax Relief	19,222	19,406	19,406	19,406
25140	CA-Homeowners Tax Relief	158,020	159,533	159,533	159,533
25150	CA-Homeowners Tax Relief	36,205	36,552	36,552	36,552
25160	CA-Homeowners Tax Relief	42,635	43,043	43,043	43,043
25170	CA-Homeowners Tax Relief	50,173	50,654	50,654	50,654
15100	CA-Suppl Homeowners Tax Relief	379	0	0	0
25100	CA-Suppl Homeowners Tax Relief	786	0	0	0
25120	CA-Suppl Homeowners Tax Relief	1,408	1,218	0	0
25130	CA-Suppl Homeowners Tax Relief	184	0	0	0

# Revenue

## Analysis Of Financing Sources By Fund And Source

### State Aid (Continued)

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
25140	CA-Suppl Homeowners Tax Relief	1,513	1,320	0	0
25150	CA-Suppl Homeowners Tax Relief	347	0	0	0
25160	CA-Suppl Homeowners Tax Relief	408	0	0	0
25170	CA-Suppl Homeowners Tax Relief	480	416	0	0
<b>Total State Aid</b>		<b>\$580,576</b>	<b>\$584,933</b>	<b>\$583,844</b>	<b>\$583,844</b>

### Charges For Services

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
48020	Equipment	\$3,127,204	\$3,200,000	\$4,000,000	\$4,000,000
48080	Equipment	3,512,247	3,404,707	3,738,730	3,738,730
25130	Special Assessments	701	0	0	0
25180	Special Assessments	313,727	316,000	324,632	324,632
25190	Special Assessments	2,602,309	2,478,623	2,605,000	2,605,000
25200	Special Assessments	550,738	558,231	555,000	555,000
25130	Engineering Services	390	0	0	0
25140	Engineering Services	19,605	0	0	0
48000	Engineering Services	802,407	1,063,506	1,400,719	1,400,719
40660	Improvement Plan Check Fees	2,250,465	1,615,709	2,316,000	2,316,000
15100	Sale Of Plans-Specifications	(28)	28	28	28
25120	Sale Of Plans-Specifications	120	0	0	0
25130	Sale Of Plans-Specifications	60	0	0	0
25140	Sale Of Plans-Specifications	80	0	0	0
15100	Deposit Based Fee Draws	(309)	309	309	309
40660	Deposit Based Fee Draws	74,068	161,000	100,000	100,000
48080	Topo Sales-Fees	16,783	10,000	12,000	12,000
40650	Photogrammetry Fees	107,510	85,000	210,000	210,000

# Revenue

## Analysis Of Financing Sources By Fund And Source

### Charges For Services (Continued)

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
40650	Photogrammetry Fees	186	1,100	1,200	1,200
40650	Flight Photo Surcharge	0	150	150	150
40660	Reversion To Acreage	46,105	76,000	76,000	76,000
15100	Inspections	743,643	713,000	986,495	986,495
40670	Inspections	383,526	325,000	682,000	682,000
15100	Charges For Admin Services	16,480	22,239	23,000	23,000
25170	Maintenance Services	546,840	50,000	50,000	50,000
15100	Reimb of Special Purchase	63,483	0	95,000	95,000
15100	Reimb For Services	43,580	36,043	45,000	45,000
25110	Reimb For Services	4,550	0	0	0
48000	Reimb For Services	97,320	0	0	0
<b>Total Charges For Services</b>		<b>\$15,323,792</b>	<b>\$14,116,645</b>	<b>\$17,221,263</b>	<b>\$17,221,263</b>

### Other Revenue

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
15100	Fed-Other Government Agencies	\$0	\$20,000	\$20,000	\$20,000
25160	Fed-Other Government Agencies	0	0	3,919,000	3,919,000
15100	Reimb For Accident Damage	2,588	2,000	100	100
25140	Reimb For Accident Damage	197,416	1,527	0	0
48040	Store -County	276,424	369,000	432,000	432,000
25110	Area Drainage Plan Fees	343,869	0		0
25120	Area Drainage Plan Fees	7,630	0	0	0
25130	Area Drainage Plan Fees	61,763	0	0	0
25140	Area Drainage Plan Fees	1,273,746	579,660	200,000	200,000
25170	Area Drainage Plan Fees	501,863	30,000	30,000	30,000
48020	Sale Of Miscellaneous Materials	1,493	1,500	1,500	1,500
48080	Sale Of Miscellaneous Materials	190,369	150,000	150,000	150,000

# Revenue

## Analysis Of Financing Sources By Fund And Source

### Other Revenue (Continued)

Funds Number	Source Classification	FY2021/22 Actuals	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
25170	Sale Of Miscellaneous Materials	0	11,500	0	0
25110	Sale Of Surplus Property	172,279	0	0	0
25120	Sale Of Surplus Property	5,933	0	0	0
25130	Sale Of Surplus Property	0	5,500	0	0
25140	Sale Of Surplus Property	0	25,600	0	0
25160	Sale Of Surplus Property	5,438	0	0	0
15100	Witness Jury Fees-Employees	275	0	275	275
40660	Uncollectible Receivables	466,961	1,249	2,500	2,500
40670	Uncollectible Receivables	728	0	0	0
15000	Uncollectible Receivables	36,482	0	0	0
15000	Contributions From Other Funds	21,442	0	0	0
15100	Contributions From Other Funds	326,910	327,147	400,000	400,000
25110	Contributions From Other Funds	6,719	0	0	0
25140	Contributions From Other Funds	644,029	0	0	0
33000	Contributions From Other Funds	0	400,000	1,450,000	1,450,000
38530	Contributions From Other Funds	2,823,500	2,821,500	2,818,375	2,818,375
40660	Contributions From Other Funds	2,255	0	0	0
15100	Other Misc Revenue	30	50	50	50
25110	Other Misc Revenue	182	0	0	0
25120	Other Misc Revenue	20	0	0	0
48080	Other Misc Revenue	111,445	0	0	0
25110	Contributions-Other Agencies	47,847	0	0	0
25120	Contributions-Other Agencies	190,458	191,000	750,000	750,000
25130	Contributions-Other Agencies	0	1,768,273	169,475	169,475
25140	Contributions-Other Agencies	326,551	4,000,000	15,212,938	15,212,938
25150	Contributions-Other Agencies	1,048,900	3,389,325	0	0
25160	Contributions-Other Agencies	0	84,048	0	0

# Revenue

## Analysis Of Financing Sources By Fund And Source

### Other Revenue (Continued)

<b>Funds Number</b>	<b>Source Classification</b>	<b>FY2021/22 Actuals</b>	<b>FY2022/23 Projected</b>	<b>FY2023/24 Requested</b>	<b>FY2023/24 Adopted</b>
25170	Contributions-Other Agencies	15,297	5,375	0	0
25180	Contributions-Other Agencies	415,183	459,720	414,000	414,000
25190	Contributions-Other Agencies	0	131,159	600,207	600,207
25200	Contributions-Other Agencies	1,596,763	1,715,400	2,069,083	2,069,083
40650	Loss Or Gain Sale Fixed Asset	(46,296)	0	0	0
48020	Loss Or Gain Sale Fixed Asset	96,953	300	50,000	50,000
48080	Loss Or Gain Sale Fixed Asset	(1,035)	0	0	0
25110	Sale Of Real Estate	57,238	0	0	0
25120	Sale Of Real Estate	132	4,973	0	0
25130	Sale Of Real Estate	11,522	6,480	0	0
25140	Sale Of Real Estate	25,649	6,986	0	0
25160	Sale Of Real Estate	5,561	0	0	0
25170	Sale Of Real Estate	431	8,754	0	0
<b>Total Other Revenue</b>		<b>\$11,272,943</b>	<b>\$16,518,026</b>	<b>\$28,689,503</b>	<b>\$28,689,503</b>

**Grand Totals By Source & Fund    \$113,660,353   \$133,643,165   \$150,682,337   \$150,682,337**

# Revenue Analysis

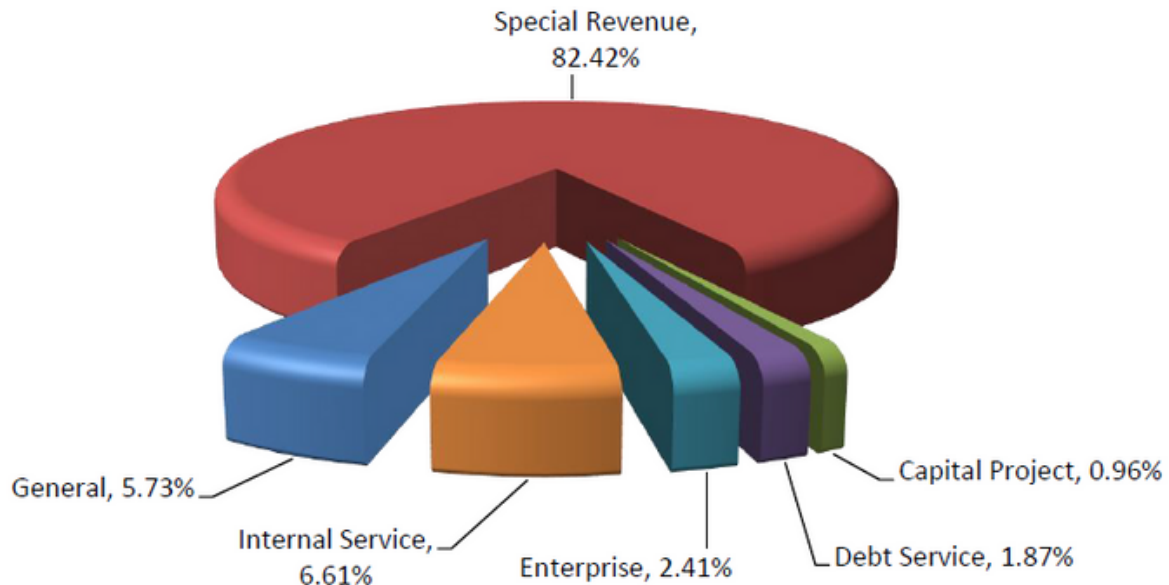
The District's total revenue budget for FY2023-24 is estimated to be \$150.7 million, an increase of 29.2% from the prior year budget. The revenue in the General Funds, which makes up 5.7% of the District's total revenue, is projected to increase by \$659 thousand. The Special Revenue Funds, which make up 82.4% of the District's total revenue, is budgeted to increase by \$32.1 million due to increases in the ad valorem property taxes for all the zone funds. The budgeted revenue allocations to the Capital Project Fund for capital improvements is increasing by \$950 thousand in FY2023-24 as a result of contributions from other funds for the replacement of an existing maintenance trailer that has reached end of life status. Fee revenue for the Enterprise Funds is budgeted to increase by \$434 thousand as a result of anticipated increases in revenue for plan check fees in the Subdivision Operations Fund. The Internal Service Funds, which makes up 6.6% of the District's total revenue, is budgeted to have a net decrease in revenue of \$53 thousand. This decrease is the result of contributions from other funds increasing in the Data Processing Fund and decreasing in the Garage/Fleet Operations Fund and Project Maintenance Operations Fund, accomplished by anticipated decreases in engineering services provided by the Hydrology Fund. Total budgeted revenue for FY2023-24 is presented by fund type with prior year values provided for comparison in the Revenue Budget by Fund Type table. The percentage of total revenue by fund type can be found in the pie chart, that follows the table.

Revenue Budget by Fund Type	FY2022-23 Budget	FY2023-24 Budget	Percent Change
<b>GOVERNMENT FUNDS:</b>			
General	\$7,973,146	\$8,631,765	8.3%
Special Revenue	92,082,220	124,193,025	34.9%
Capital Project	500,061	1,450,079	190.0%
Debt Service	2,822,050	2,819,094	-0.1%
<b>Total Governmental Funds</b>	<b>\$103,377,477</b>	<b>\$137,093,963</b>	<b>32.6%</b>
<b>PROPRIETARY FUNDS:</b>			
Enterprise	\$3,200,772	\$3,634,375	13.5%
Internal Service	10,007,109	9,953,999	-0.5%
<b>Total Proprietary Funds</b>	<b>\$13,207,881</b>	<b>\$13,588,374</b>	<b>2.9%</b>
<b>Total All Funds</b>	<b>\$133,643,165</b>	<b>\$150,682,337</b>	<b>29.2%</b>



# Revenue Analysis

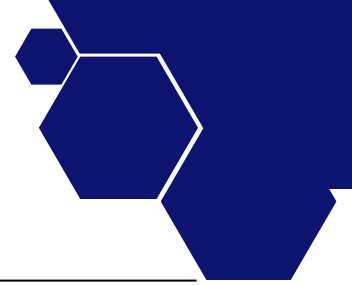
## Total Revenue by Fund Type



## Appropriation Analysis

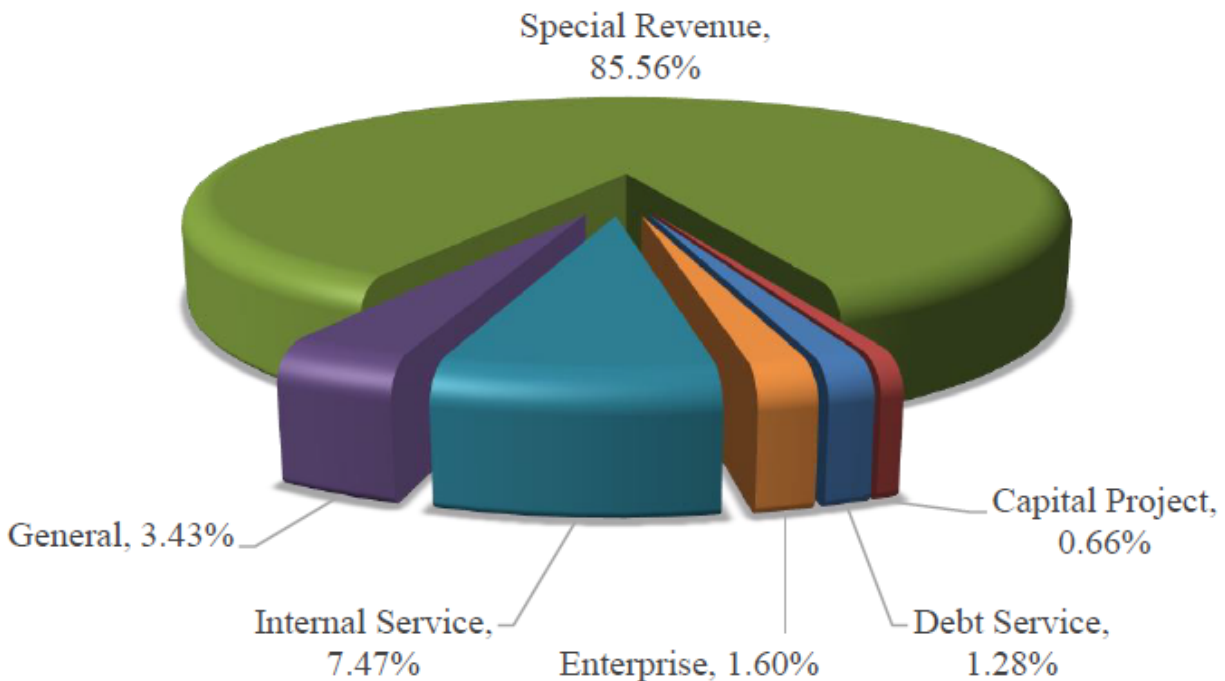
The District's appropriation budget for all funds totals \$219.8 million for FY2023-24, an increase of 3.2% from the prior year budget. The General Funds appropriations, which make up only 3.55 of total appropriations for the District, are expected to decrease by \$3.1 million. The Special Revenue Funds, which make up 85.6% of the District's total appropriations, is expected to increase by \$7.2 million due to an increase in budgeted infrastructure, services and supplies for District Led Projects in Zones 2 and 6. The Capital Project Fund appropriation is proposed to increase by \$950 thousand due to the demolition, design, construction, and utilities replacement of an existing maintenance office trailer that has reached end of life status and installation of solar panel charging stations in the parking lot. The Debt Service Fund requires \$2.8 million in appropriations for the Zone 4 promissory note payment. Enterprise Fund appropriations are expected to increase by \$49 thousand based on higher costs for services and supplies in the Subdivision Operations Fund. Appropriations for the Internal Service Funds, which make up 7.5% of total appropriations for the District, are proposed to increase by \$1.8 million primarily due to an increase in capital equipment replacement cost in the Garage/Fleet Operations Fund. The total budgeted appropriations for FY2023-24 is presented by fund type with prior year values provided for comparison in the Appropriation Budget by Fund Type table. The percentage of total appropriations by fund type can be found in the pie chart, that follows the table.

# Appropriation Analysis



Appropriation Budget by Fund Type	FY2022-23 Budget	FY2023-24 Budget	Percent Change
<b>GOVERNMENT FUNDS:</b>			
General	\$10,661,531	\$7,536,062	-29.3%
Special Revenue	180,846,052	188,060,685	4.0%
Capital Project	500,061	1,450,000	190.0%
Debt Service	2,821,500	2,818,375	-0.1%
<b>Total Governmental Funds</b>	<b>\$194,829,083</b>	<b>\$199,865,122</b>	<b>2.6%</b>
<b>PROPRIETARY FUNDS:</b>			
Enterprise	\$3,460,445	\$3,509,789	1.4%
Internal Service	14,618,277	16,423,210	12.3%
<b>Total Proprietary Funds</b>	<b>\$18,078,722</b>	<b>\$19,932,999</b>	<b>10.3%</b>
<b>Total All Funds</b>	<b>\$212,907,805</b>	<b>\$219,798,121</b>	<b>3.2%</b>

## Total Appropriation by Fund Type





# Capital & Debt



Prado Dam



# Long-Range Operating Financial Plans

The District will prepare and annually update the long-range (5-year) financial forecast for the Zone funds (special revenue funds) utilizing trend indicators and projections of annual operating revenues, expenditures, capital improvements and fund balance levels. The timely project development is facilitated by the District's five-year Capital Improvement Plan (CIP) which provides a long-range plan for funding of designated flood control and drainage infrastructure projects. The CIP details revenues and expenditures anticipated for each project for a five-year period. The CIP is an internal document and is provided as information in the District's annual budget. The CIP does not contain all projects that need to be completed, but rather those projects that will be initiated during the prescribed five-year period.

## Five Year Funded CIP Projects

PROJECT NAME	ESTIMATED COMPLETION DATE	ESTIMATED PROJECT BUDGET	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
SANTA ANA RIVER STABILIZATION (DISTRICT REACH)	Beyond FY26/27	\$ 21,412,162	\$ 845,310	\$ 10,357,137	\$ 10,209,715	\$ -	\$ -
SYCAMORE DAM OUTLET MODIFICATION	FY23/24	2,434,029	284,604	-	2,036,766	112,659	-
BOX SPRINGS DAM OUTLET MODIFICATION	Beyond FY26/27	2,299,658	-	255,832	2,043,826	-	-
ALESSANDRO DAM OUTLET MODIFICATION	Beyond FY26/27	2,299,508	-	255,832	2,043,676	-	-
PRENDA DAM OUTLET MODIFICATION	Beyond FY26/27	2,300,708	-	255,832	2,044,876	-	-
HARRISON DAM OUTLET MODIFICATION	Beyond FY27/28	2,299,658	-	255,832	2,043,826	-	-
MARY STREET DAM OUTLET MODIFICATION	Beyond FY26/27	2,300,269	-	255,832	2,044,437	-	-
SUNNYSLOPE CH TRASH RETROFIT	FY24/25	2,080,000	80,000	2,000,000	-	-	-
SUNNYSLOPE CHANNEL-PACIFIC AVENUE SD	Beyond FY27/28	3,559,339	-	-	1,041,387	2,517,952	-
JURUPA-PYRITE MDP LINE A	Beyond FY27/28	6,982,133	-	-	744,512	3,528,689	2,708,932
DAY CREEK CH WATER CONSERVATION RESTORATION	Beyond FY27/28	594,330	-	-	-	463,909	130,421
RUBIDOUX-DALY AVE SD	Beyond FY27/28	2,620,790	-	-	369,463	317,116	1,934,211
DODD STREET STORM DRAIN	FY24/25	4,250,000	200,183	4,049,817	-	-	-
DODD STREET STORM DRAIN	Beyond FY27/28	6,143,470	-	-	690,570	1,565,423	3,887,477
JURUPA PYRITE MDP LINE A-1, STG 1	Beyond FY27/28	2,858,218	-	-	641,534	2,216,684	-
JURUPA PYRITE S4TH ST DRAINAGE IMPROVEMENTS	Beyond FY27/28	1,204,124	-	80,000	320,047	328,980	475,097
JURUPA CHANNEL SOTO AVENUE STORM DRAIN	Beyond FY27/28	1,244,116	-	120,859	999	148,105	974,153
SOUTHWEST RIVERSIDE MDP LINE H	Beyond FY27/28	1,826,751	-	-	1,304,280	522,471	-
HIGHGROVE CHANNEL-NORTHSIDE SPECIFIC PLAN FACILITIES	Beyond FY27/28	4,634,000	-	-	-	4,634,000	-
DUFFERIN RETENTION BASIN	Beyond FY27/28	1,547,012	-	-	320,648	1,226,364	-
MOODY STREET LATERAL	Beyond FY27/28	447,890	-	-	83,343	362,769	1,778
CAMINO REAL CULV STRCTRE WIDE	Beyond FY27/28	150,000	-	37,397	37,500	37,500	37,603
RIVERSIDE NORTHSIDE SPECIFIC PLAN MDP	Beyond FY27/28	135,000	135,000	-	-	-	-



# Five Year Funded CIP Projects

PROJECT NAME	ESTIMATED COMPLETION DATE	ESTIMATED PROJECT BUDGET	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
SANTA ANA RIVER STABILIZATION (FEDERAL REACH)	FY24/25	2,200,000	600,000	1,600,000	-	-	-
MONROE MDP - MONROE STORM DRAIN	Beyond FY27/28	13,206,377	1,352,217	11,728,983	125,177	-	-
BOX SPRINGS MDP LINE D STAGE 1	Beyond FY27/28	3,821,321	34,398	3,693,041	93,882	-	-
SOUTHWEST RIVERSIDE MDP LINE E-1 STG 1	Beyond FY27/28	5,829,886	550,000	5,279,886	-	-	-
SANTA ANA RIVER STABILIZATION (FEDERAL REACH2)	Beyond FY27/28	500,000	-	-	500,000	-	-
SPRING MOUNTAIN RANCH LINES 7 & 7A STORM DRAIN EXT	Beyond FY27/28	3,000,000	3,000,000	-	-	-	-
CHICAGO AVE X CENTRAL AV DRAIN	Beyond FY27/28	351,888	-	-	-	351,888	-
EL CERRITO CHANNEL RESTORATION	FY24/25	3,353,965	3,353,965	-	-	-	-
NORTH NORCO CHANNEL	FY24/25	14,516,429	6,954,672	7,561,757	-	-	-
NORTH NORCO CHANNEL LINE N-2	Beyond FY27/28	4,771,268	-	1,191,444	3,579,824	-	-
MOCKINGBIRD CYN STABILIZATION	Beyond FY27/28	29,824,912	1,161,766	16,735,696	11,927,450	-	-
BEDFORD CANYON CHANNEL	Beyond FY27/28	11,141,855	484,632	7,411,858	3,104,000	141,365	-
WOODCREST RINEHART ACRES DRAINAGE PLAN IMP	Beyond FY27/28	10,827,356	6,202,534	4,584,536	40,286	-	-
FLOOD CONTROL BASIN RETROFIT STUDY	Beyond FY27/28	400,000	-	50,000	350,000	-	-
TEMESCAL CREEK FLOOD PLAIN AQ	Beyond FY27/28	18,400,000	1,800,000	-	3,400,000	-	-
LAKE MATHEWS ESTATES WATER QUALITY POND	Beyond FY27/28	7,703,719	-	-	728,167	2,855,771	4,119,781
CAJALCO ROAD SD (LAKE MATTHEWS)	Beyond FY27/28	2,791,569	368,438	-	291,009	534,334	1,597,788
WEST NORCO CHANNEL EXT	Beyond FY27/28	2,464,800	-	1,500,000	145,000	-	-
WATER CON PARTNERSHIP JCS	FY24/25	31,700,000	2,000,000	13,850,000	-	-	-
NORCO MDP LINE N-4 EXTENSION	FY24/25	1,928,400	1,928,400	-	-	-	-
CORONA - EAST GRAND BLVD STORM DRAIN	Beyond FY27/28	1,941,000	170,000	1,761,000	-	10,000	-
NORCO MDP LINE N-3, STAGE 1	Beyond FY27/28	2,854,276	721,676	-	1,001,232	1,131,368	-
NORCO - FIFTH STREET STORM DRAIN	FY23/24	2,613,486	2,613,486	-	-	-	-
SANTA ANA RIVER - BELOW PRADO	FY23/24	10,300,000	10,300,000	-	-	-	-
SOUTH NORCO CHANNEL STAGE 2	Beyond FY27/28	14,727,148	784,398	13,817,573	125,177	-	-
NORCO MDP LINE S-2	FY23/24	1,670,750	1,670,750	-	-	-	-
CORONA DRAINS LINE 9A	Beyond FY27/28	3,812,000	-	-	3,812,000	-	-
RECLAIMED WATER PIPELINE - OLD TEMESCAL ROAD	Beyond FY27/28	500,000	-	250,000	250,000	-	-
BUTTERFIELD DR RECL WATER FLOW CONTR STATION	Beyond FY27/28	3,757,000	-	33,900	3,468,100	-	-
CORONA - SOUTH JOY ST STORM DRAIN	Beyond FY27/28	1,469,000	-	1,430,000	39,000	-	-
CORONA SOUTH MAIN STREET STORM DRAIN	Beyond FY27/28	3,915,000	-	-	3,810,000	105,000	-
NORCO SUBSTATION ROAD STORM DRAIN	FY23/24	1,841,000	1,841,000	-	-	-	-
VAN BUREN SEWER IMPROVEMENT PROJECT	FY23/24	11,780,000	4,220,000	-	-	-	-
NORCO TOWN & COUNTRY DRIVE STORM DRAIN	Beyond FY27/28	1,002,340	-	618,000	50,000	-	-
NORCO MINOR SD IMPR PARKRIDGE AVE & NORTH DR	FY24/25	379,750	-	256,750	-	-	-
CORONA SD CATCH BASIN RETROFIT	FY24/25	2,020,000	-	1,000,000	-	-	-

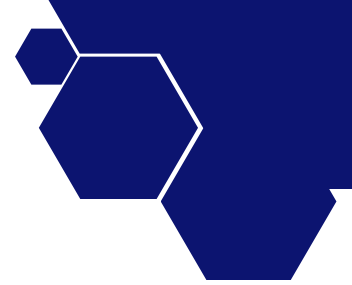
# Five Year Funded CIP Projects

PROJECT NAME	ESTIMATED COMPLETION DATE	ESTIMATED PROJECT BUDGET	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
NORTH MAIN STREET CHANNEL	FY24/25	4,574,000	-	-	4,574,000	-	-
CORONA-SOUTH VICTORIA AVE STORM DRAIN	Beyond FY27/28	1,531,588	-	1,469,000	62,588	-	-
CORONA MDP LINE 5 STAGE 1	Beyond FY27/28	3,769,789	-	68,610	3,638,591	62,588	-
EASTVALE MDP LINE D (WTR QUALITY ENHNCMNT)	Beyond FY27/28	1,064,756	-	-	105,135	127,780	831,841
EASTVALE MDP LINE E (WTR QUALITY ENHNCMNT)	Beyond FY27/28	523,795	-	51,720	62,860	409,215	-
NORCO LATERAL S-1B EXTENSION	FY23/24	705,600	705,600	-	-	-	-
FIRST STREET STORM DRAIN	FY23/24	882,000	882,000	-	-	-	-
NORCO ELEMENTARY STORM DRAIN	FY23/24	862,680	862,680	-	-	-	-
NORCO CITATION DRIVE STORM DRAIN	FY23/24	309,000	309,000	-	-	-	-
NORCO LATERAL S-1C EXTENSION	FY23/24	1,120,450	1,120,450	-	-	-	-
NORCO LATERAL S-5E	FY23/24	1,164,650	1,164,650	-	-	-	-
LAKELAND VILLAGE MDP LINE H	FY23/24	6,711,048	6,711,048	-	-	-	-
WEST ELSINORE MDP LINE B	FY24/25	150,000	-	150,000	-	-	-
SEDCO MDP LINE G STAGE 1	Beyond FY27/28	7,284,000	-	-	-	7,284,000	-
SEDCO MDP LINE G STAGE 2	Beyond FY27/28	14,951,000	-	-	100,000	-	-
SEDCO LINE F-2	FY24/25	736,008	-	375,817	-	-	-
PERRIS VALLEY CHANNEL LATERAL B	FY24/25	15,466,856	153,894	15,312,962	-	-	-
LITTLE LAKE MDP LINE B STG 2	FY24/25	12,118,487	430,049	11,688,438	-	-	-
GREEN ACRES DAM & OUTLET	Beyond FY26/27	17,188,204	410,557	1,569,565	1,938,925	6,892,367	6,376,790
LAKEVIEW NUEVO MDP LATERAL D	Beyond FY26/27	10,163,395	873,944	9,289,451	-	-	-
GOOD HOPE-OLIVE AVENUE STORM DRAIN	Beyond FY26/27	19,880,469	1,406,325	15,125,064	3,349,080	-	-
ROMOLAND MDP, LINE A-3 STG 4 & 5	Beyond FY26/27	9,615,843	205,014	9,547,620	20,000	-	-
SUNNYMEAD-INDIAN STREET BASIN	FY24/25	1,038,346	100,000	-	888,200	50,146	-
PERRIS VALLEY CHANNEL	FY24/25	1,166,314	-	-	1,166,314	-	-
HEMET S DARTMOUTH ST SD	Beyond FY26/27	419,927	-	-	40,504	49,228	330,195
MEAD VALLEY MDP LINE A	FY24/25	9,272,000	1,000,000	-	8,272,000	-	-
PERRIS VALLEY MDP LINE B-1 EXT	Beyond FY26/27	216,192	-	-	38,214	176,200	1,778
LAKEVIEW NUEVO MDP LATERAL A RESTORATION	Beyond FY26/27	2,158,685	-	-	651,235	1,496,783	10,667
PERRIS VALLEY MDP LINE H-12	Beyond FY26/27	650,799	-	-	122,865	526,156	1,778
AZUSA CHANNEL	FY25/26	3,600,000	-	-	1,200,000	-	-
BRADLEY RD BRIDGE OVER SALT CREEK	Beyond FY26/27	8,300,000	2,000,000	-	-	-	-
MURRIETA & GARBANI UNDERCRSSNG	FY25/26	674,000	-	-	674,000	-	-
A-8-A LATERAL	FY25/26	400,000	-	-	400,000	-	-
SUNNYMEAD MDP LINE B-16A	FY23/24	1,886,942	1,886,942	-	-	-	-
WEST HEMET MDP LINE C STG 2 & 3	Beyond FY26/27	5,408,093	412,618	102,872	4,686,011	103,155	103,437
SAN JACINTO MDP LINE E-2, STG 1 & E-2A STG 1	Beyond FY26/27	5,021,216	5,021,216	-	-	-	-
SUNNYMEAD MDP LINE F, F-7	Beyond FY26/27	9,000,000	300,000	5,875,106	24,894	-	-

# Five Year Funded CIP Projects

PROJECT NAME	ESTIMATED COMPLETION DATE	ESTIMATED PROJECT BUDGET	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
SANTA ANA RIVER STABILIZATION (FEDERAL REACH)	FY24/25	2,200,000	600,000	1,600,000	-	-	-
MONROE MDP - MONROE STORM DRAIN	Beyond FY27/28	13,206,377	1,352,217	11,728,983	125,177	-	-
BOX SPRINGS MDP LINE D STAGE 1	Beyond FY27/28	3,821,321	34,398	3,693,041	93,882	-	-
SOUTHWEST RIVERSIDE MDP LINE E-1 STG 1	Beyond FY27/28	5,829,886	550,000	5,279,886	-	-	-
SANTA ANA RIVER STABILIZATION (FEDERAL REACH2)	Beyond FY27/28	500,000	-	-	500,000	-	-
SPRING MOUNTAIN RANCH LINES 7 & 7A STORM DRAIN EXT	Beyond FY27/28	3,000,000	3,000,000	-	-	-	-
CHICAGO AVE X CENTRAL AV DRAIN	Beyond FY27/28	351,888	-	-	-	351,888	-
EL CERRITO CHANNEL RESTORATION	FY24/25	3,353,965	3,353,965	-	-	-	-
NORTH NORCO CHANNEL	FY24/25	14,516,429	6,954,672	7,561,757	-	-	-
NORTH NORCO CHANNEL LINE N-2	Beyond FY27/28	4,771,268	-	1,191,444	3,579,824	-	-
MOCKINGBIRD CYN STABILIZATION	Beyond FY27/28	29,824,912	1,161,766	16,735,696	11,927,450	-	-
BEDFORD CANYON CHANNEL	Beyond FY27/28	11,141,855	484,632	7,411,858	3,104,000	141,365	-
WOODCREST RINEHART ACRES DRAINAGE PLAN IMP	Beyond FY27/28	10,827,356	6,202,534	4,584,536	40,286	-	-
FLOOD CONTROL BASIN RETROFIT STUDY	Beyond FY27/28	400,000	-	50,000	350,000	-	-
TEMESCAL CREEK FLOOD PLAIN AQ	Beyond FY27/28	18,400,000	1,800,000	-	3,400,000	-	-
LAKE MATHEWS ESTATES WATER QUALITY POND	Beyond FY27/28	7,703,719	-	-	728,167	2,855,771	4,119,781
CAJALCO ROAD SD (LAKE MATTHEWS)	Beyond FY27/28	2,791,569	368,438	-	291,009	534,334	1,597,788
WEST NORCO CHANNEL EXT	Beyond FY27/28	2,464,800	-	1,500,000	145,000	-	-
WATER CON PARTNERSHIP JCS	FY24/25	31,700,000	2,000,000	13,850,000	-	-	-
NORCO MDP LINE N-4 EXTENSION	FY24/25	1,928,400	1,928,400	-	-	-	-
CORONA - EAST GRAND BLVD STORM DRAIN	Beyond FY27/28	1,941,000	170,000	1,761,000	-	10,000	-
NORCO MDP LINE N-3, STAGE 1	Beyond FY27/28	2,854,276	721,676	-	1,001,232	1,131,368	-
NORCO - FIFTH STREET STORM DRAIN	FY23/24	2,613,486	2,613,486	-	-	-	-
SANTA ANA RIVER - BELOW PRADO	FY23/24	10,300,000	10,300,000	-	-	-	-
SOUTH NORCO CHANNEL STAGE 2	Beyond FY27/28	14,727,148	784,398	13,817,573	125,177	-	-
NORCO MDP LINE S-2	FY23/24	1,670,750	1,670,750	-	-	-	-
CORONA DRAINS LINE 9A	Beyond FY27/28	3,812,000	-	-	3,812,000	-	-
RECLAIMED WATER PIPELINE - OLD TEMESCAL ROAD	Beyond FY27/28	500,000	-	250,000	250,000	-	-
BUTTERFIELD DR RECL WATER FLOW CONTR STATION	Beyond FY27/28	3,757,000	-	33,900	3,468,100	-	-
CORONA - SOUTH JOY ST STORM DRAIN	Beyond FY27/28	1,469,000	-	1,430,000	39,000	-	-
CORONA SOUTH MAIN STREET STORM DRAIN	Beyond FY27/28	3,915,000	-	-	3,810,000	105,000	-
NORCO SUBSTATION ROAD STORM DRAIN	FY23/24	1,841,000	1,841,000	-	-	-	-
VAN BUREN SEWER IMPROVEMENT PROJECT	FY23/24	11,780,000	4,220,000	-	-	-	-
NORCO TOWN & COUNTRY DRIVE STORM DRAIN	Beyond FY27/28	1,002,340	-	618,000	50,000	-	-
NORCO MINOR SD IMPR PARKRIDGE AVE & NORTH DR	FY24/25	379,750	-	256,750	-	-	-
CORONA SD CATCH BASIN RETROFIT	FY24/25	2,020,000	-	1,000,000	-	-	-

# Debt Policy and Limitations



## ***Debt Policy***

The District was established by an act of the California legislature in 1945 and operates under provisions of the Riverside County Flood Control and Water Conservation Act. The act enables the board of directors to issue negotiable promissory notes. The promissory notes are general obligations of the District and are payable from revenue, taxes, or assessments, unless paid from other available funds of the District. In addition, the act grants the Board of Supervisors the power to levy a tax sufficient to pay the principal and interest of any promissory note or notes issued. Such tax shall be in addition to all other taxes authorized under the act, is not subject to any limitations in rate and will be used solely for payment of principal and interest of the promissory note or notes.

As a matter of policy, the District has a preference to use pay-as-you-go financing for its capital program and only use debt financing for improvements that it cannot readily financed from current revenues. Debt can only be used for major, non-recurring capital items, and the debt repayment timeline cannot exceed the expected useful life of the asset being financed.

## ***Debt Limitations & Securities***

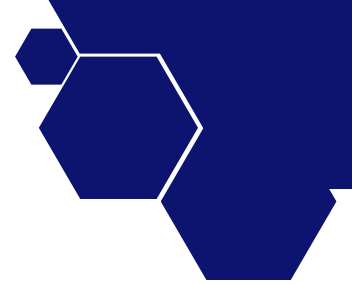
The District Act limits the amount of general obligation debt the District may issue to the lesser of 3.75 percent of assessed valuation or \$21 million. Maturity of the promissory note must be within 10 years from the date of issuance. The District pledges and grants a first lien on zone revenues as such revenues are received. Revenues not needed for debt service on the Notes in any fiscal year are available to the District for any lawful purpose.

## ***Bond Rating***

The Bond Rating reflects the credit industry's faith in the local government financial stability and ability to repay outstanding debt. Higher rated bonds indicate less risk to prospective bond buyers which translates to lower interest costs.

Rating Agency	Rating	Description
Standard & Poor's Ratings	A+	Bond issues with a very strong capacity to meet its financial commitments.
Moody's Investors Service	A3	

# Debt Policy and Limitations



## *Negotiable Promissory Note*

On June 25, 2015, the District issued the Zone 4 2015 Negotiable Promissory Notes to fund certain flood control facilities located in Zone 4 of the District, including but not limited to construction of the Romoland MDP Line A, Stage 4 for Zone 4 and certain expenses incidental thereto. The principal and interest on the Notes are payable from the revenues and taxes of Zone 4 (“Zone 4 Revenues”). The Notes are further secured by a first lien and specific pledge of the Zone 4 Revenues as the Zone 4 Revenues are received, except that any Zone 4 Revenues not needed for debt services on the Notes in any fiscal year will be available to the District for any lawful purpose. The Notes are not subject to optional redemption prior to maturity.

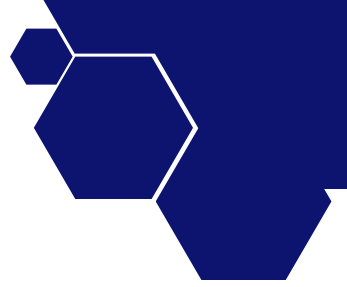
The Promissory Notes were issued in aggregate principal amount of \$21,000,000 plus an original issue premium \$2,423,284. The Notes are to be repaid at an interest rate between 2.0% and 5.0%. The annual debt service repayment schedule for the Zone 4 2015 Negotiable Promissory Notes is as follows:

### Zone 4 - 2015 Negotiable Promissory Note Debt Service Schedule

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Int Total</u>	<u>Fiscal Debt Service</u>
2016	350,000.00	178,071.66		
		482,150.00	660,221.66	1,010,221.66
2017	1,920,000.00	482,150.00		
		453,350.00	935,500.00	2,855,500.00
2018	1,980,000.00	453,350.00		
		413,750.00	867,100.00	2,847,100.00
2019	2,060,000.00	413,750.00		
		362,250.00	776,000.00	2,836,000.00
2020	2,160,000.00	362,250.00		
		308,250.00	670,500.00	2,830,500.00
2021	2,270,000.00	308,250.00		
		251,500.00	559,750.00	2,829,750.00
2022	2,380,000.00	251,500.00		
		192,000.00	443,500.00	2,823,500.00
2023	2,500,000.00	192,000.00		
		129,500.00	321,500.00	2,821,500.00
2024	2,625,000.00	129,500.00		
		63,875.00	193,375.00	2,818,375.00
2025	1,000,000.00	63,875.00	63,875.00	
	1,755,000.00			2,818,875.00
<u>\$ 21,000,000.00</u>			<u>\$ 5,491,321.66</u>	<u>\$ 26,491,321.66</u>



# Departmental Information



Lake Elsinore Poppy Bloom





# Position Summary Schedule

## POSITION COUNTS

POSITION TITLE	NUMBER OF AUTHORIZED POSITIONS FY 2021-22	NUMBER OF AUTHORIZED POSITIONS FY 2022-23	NUMBER OF AUTHORIZED POSITIONS FY 2023-24
Real Property Coordinator	1	1	1
Office Assistant II	2	0	0
Office Assistant III	3	2	2
Secretary I	4	4	0
Secretary II	1	2	0
Executive Assistant I	0	0	4
Executive Assistant II	1	1	1
Executive Assistant IV	0	0	1
Sr Auto Equipment Parts Storekeeper	1	1	1
Buyer Assistant	1	1	1
Buyer I	2	2	2
Buyer II	1	1	1
Equipment Parts Storekeeper	1	1	1
Accounting Assistant I	1	1	0
Accounting Assistant II	1	1	0
Senior Accounting Assistant	1	3	3
Accounting Technician I	3	2	2
Accounting Technician II	3	2	2
Supervising Accounting Technician	1	1	1
Senior Building Maintenance Worker	1	1	1
Building Maintenance Mechanic	0	1	1
Mechanics Helper	1	1	1
Garage Attendant	1	1	1
Automotive Mechanic I	1	1	1
Automotive Mechanic II	2	1	1
Equipment Service Supervisor	1	0	0
Garage Branch Supervisor	0	1	1
Truck Mechanic	3	3	3
Heavy Equipment Mechanic	1	1	1
Senior Heavy Equipment Mechanic	2	1	1
Equipment Fleet Supervisor	1	1	1
Regional Flood Control Maint Supervisor	2	2	2
Assistant Regional Flood Control Maint	2	2	2
Equipment Operator I	19	20	20

# Position Summary Schedule

## POSITION COUNTS

POSITION TITLE	NUMBER OF AUTHORIZED POSITIONS FY 2021-22	NUMBER OF AUTHORIZED POSITIONS FY 2022-23	NUMBER OF AUTHORIZED POSITIONS FY 2023-24
Equipment Operator II	13	14	14
Senior Equipment Operator	8	8	8
Maintenance & Const. Worker	18	18	18
Operations and Maint. Superintendent	1	1	1
Administrative Services Analyst II	9	10	8
Administrative Services Assistant	1	2	2
Administrative Services Supervisor	3	4	5
Administrative Services Officer	1	2	1
Public Information Specialist	1	0	0
Gen Mgr.-Chief Flood Control Engineer	1	1	1
Administrative Services Manager III	1	1	1
Environmental Project Manager	1	4	5
Flood Control Program Admin	0	0	1
Real Property Agent III	2	2	1
Real Property Agent II	1	1	3
Real Property Agent I	1	1	0
Supervisor Real Property Agent	2	1	1
Senior Real Property Agent	2	2	1
Principal Real Property Agent	0	1	1
Supervising Land Surveyor	3	3	1
Engineering Project Manager	12	14	7
Junior Engineer	8	7	6
Assistant Civil Engineer	14	12	13
Associate Civil Engineer	23	26	24
Senior Civil Engineer	4	6	8
FC Watershed Analytics Supervisor	1	1	1
Flood Control Division Chief	7	10	11
Flood Control Dist Gov't Affairs Officer	1	1	1
Assistant Chief Flood Control Engineer	2	3	2
Flood Control Contracts Analyst I	0	0	2
Flood Control Contracts Analyst II	0	0	1
Sr. Flood Control Contracts Analyst	0	0	1
Supervising Flood Control Contracts Analyst	0	0	1
Survey Project Manager	0	0	3

# Position Summary Schedule

## POSITION COUNTS

POSITION TITLE	NUMBER OF AUTHORIZED POSITIONS FY 2021-22	NUMBER OF AUTHORIZED POSITIONS FY 2022-23	NUMBER OF AUTHORIZED POSITIONS FY 2023-24
Sr. Land Surveyor	1	0	0
Assoc. Flood Control Planner	17	16	20
Sr Flood Control Planner	6	6	5
GIS Specialist I	2	2	1
GIS Specialist II	4	3	0
GIS Analyst	2	4	4
GIS Supervisor Analyst	1	1	1
Accountant II	3	3	3
Senior Accountant	0	1	0
Principal Accountant	1	1	0
Supervising Accountant	0	0	1
Senior Administrative Services Analyst	3	4	2
Business Process Analyst II	0	0	2
IT Database Admin III	0	0	1
IT Supervising Database Administrator	1	1	1
Senior Photogrammetrist	1	2	2
Principal Construction Inspector	4	4	6
Engineering Aide	4	3	5
Engineering Technician I	7	7	5
Engineering Technician II	15	15	17
Senior Engineering Technician	16	18	19
Principal Engineering Technician	5	6	6
Senior Engineering Tech.- PLS/PE	1	1	1
Principal Engineering Tech - PLS/PE	4	2	4
Flood Control Eng. Information Coord.	1	1	1
<b>TOTALS - PERMANENT POSITIONS</b>	<b>305</b>	<b>320</b>	<b>321</b>

For purposes of succession planning, the District incorporates vacant positions into its budget to ensure business processes continue to flow during times of attrition that may arise due to retirements, promotions, or job changes.



# Budget By Division

The District is the regional flood management authority for the western part of Riverside County. As a special district, the District's jurisdiction does not extend over the entire County but only the western 40%. The District does provide certain non-tax supported functions (such as Floodplain Management, development review, NPDES compliance, etc.) for the entire County. And unlike a County Department, the District has authority to expend tax dollars within city boundaries as well as within unincorporated areas.

The District is divided into eleven (11) Divisions:

- Construction & Maintenance
- Design
- Developer Services
- Emergency Management & Government Affairs
- Finance
- Operations
- Planning
- Regulatory
- Surveying & Mapping
- Watershed Analytics
- Watershed Protection

*The Construction & Maintenance Division* is responsible for construction, inspection, and maintenance of regional flood control facilities. The Division is responsible for oversight of those facilities throughout their service life. The primary functions of maintenance staff is to repair fences, mow, graffiti removal, homeless cleanup and sediment removal. The primary responsibility of the construction staff is to inspect the projects built by developers and other governmental agencies. The division is supported by the project maint. ops. and special accounting funds.

Total Appropriations	FY2021/22 Actuals	FY2022/23 Adopted	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
Project Maint. Ops	267,312	458,203	369,141	462,369	462,369
Special Accounting	865,751	1,092,313	834,380	1,153,797	1,153,797



# Budget By Division

The functions of the following divisions are supported by the District's seven (7) zone funds.

***The Design Division*** develops the annual Capital Improvement Projects (CIP) Plan to prioritize the 5-year construction lookout. The District's commitment to build infrastructure in the County is aided through the annual Capital Improvement Project plan to prioritize the 5-year construction lookout. This involves community meetings and budget hearings in each zone with zone commissioners appointed by the Board of Supervisors. Infrastructure is categorized as Year 1 active projects and Year 2-5 budgeted projects awaiting future development.

***The Emergency Management and Government Affairs Division*** was created in March 2022 as a dedicated division to streamline the District's coordination with state and federal government agencies. The division increased public outreach for the District through digital media communications and community events and engagement.

***The Planning Division*** includes Floodplain Management section (FPM), Project Planning section, and the Special Projects section. The Floodplain management section worked hard to update and revise the floodplains to benefit County residents in multiple ways. The Project Planning section works on updating the master drainage plans and assists with the District's budget hearing/workshop. The Special Projects section works with other agencies and developers to design and construct drainage facilities, water quality, and water conservation projects.

***The Regulatory Division*** ensures that the District complies with applicable environmental laws such as CEQA, FESA, CESA, Porter Cologne, and various sections of the federal Clean Water Act and California Fish and Game Code. The division supports the construction and maintenance endeavors, provides environmental and biological support for the multi-stage homeless encampment clean-up efforts, and conferred with USACE headquarters to discuss existing and pending policy and legislation that directly affects the District and all flood management agencies nationwide.

***The Surveying & Mapping Division*** plays a critical role in maintaining land records, ensuring land-use compliance, and facilitating informed decision-making for the community. The division was able to enhance the Geographic Information Systems (GIS), modernized surveying techniques and the real estate services conducted outreach programs to solicit interest in property acquisition. This fund is supported by the Photogrammetry Operations Fund along with the seven zone funds.



# Budget By Division

Total Appropriations	FY2021/22 Actuals	FY2022/23 Adopted	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
Zone 1 Constr_Maint_Misc	11,152,321	21,250,683	18,668,865	18,636,277	18,636,277
Zone 2 Constr_Maint_Misc	11,784,416	43,512,898	35,454,994	62,776,713	62,776,713
Zone 3 Constr_Maint_Misc	2,114,982	11,098,072	10,116,047	9,670,633	9,670,633
Zone 4 Constr_Maint_Misc	29,618,884	39,389,652	24,554,490	34,464,421	34,464,421
Zone 4 Debt Service	2,823,500	2,821,500	2,821,500	2,818,375	2,818,375
Zone 5 Constr_Maint_Misc	6,977,827	18,225,588	9,227,408	10,286,253	10,286,253
Zone 6 Constr_Maint_Misc	7,709,221	16,411,790	11,856,940	20,716,049	20,716,049
Zone 7 Constr_Maint_Misc	4,934,799	23,399,729	7,137,799	22,542,717	22,542,717
Photogrammetry Operations	216,356	318,880	150,831	245,674	245,674
Capital Projects	0	500,000	400,000	1,450,000	1,450,000

**The Finance Division** is supported by the District's Administration Fund. The goal of the division is to continually seek methods of increasing efficiencies and improving financial reporting through quality financial systems. We are continuing to work closely with the District's Watershed Analytics and Design Division to deliver an automated capital budgeting tool to overcome the limitations of manual processes and Excel workbooks. This newly automated process will allow District Divisions to seamlessly prioritize projects within the 5-year capital improvement plan, provide approval workflows for requested changes, allow multi-user access, and provide increased financial transparency through real-time reports and dashboards.

During fiscal year 22/23, the Finance Division was presented an award for their 32nd consecutive Certificate of Achievement (COA) for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for its Annual Comprehensive Financial Report. This award indicates that the District went above and beyond the minimum requirements of generally accepted accounting principles to prepare annual comprehensive financial reports that evidence the spirit of transparency and full disclosure. The COA is the highest form of recognition in the area of governmental accounting and financial reporting.

Total Appropriations	FY2021/22 Actuals	FY2022/23 Adopted	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
Administration	6,091,836	9,569,218	4,467,436	6,382,265	6,382,265



# Budget By Division

***The Developer Services Division*** is responsible for reviewing proposed subdivision and land use cases, preparing flood hazard reports and recommending conditions of approval via the entitlement process, reviewing separate applications for residential structures in 100-year mapped floodplain areas and assists the public with questions related to development in a floodplain.

The division works collaboratively with the development community and strives to provide timely reviews, clear direction, and being a valuable partner throughout the entitlement and final engineering process. This past year the division reviewed 290 entitlement cases, approved 18 sets of storm drain improvement plans and contract services prepared 90 agreements. The developer services division is supported by the subdivision and encroachment permits funds.

Total Appropriations	FY2021/22 Actuals	FY2022/23 Adopted	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
Subdivision	2,295,417	2,386,871	1,910,891	2,582,457	2,582,457
Encroachment Permits	401,893	754,693	338,349	681,657	681,657

***The Watershed Analytics Division*** is committed to providing support for the Flood Control District. We strive to keep up with the latest technology and find ways that it can assist the District and its partners in reaching their goals. Producing quality products and information distribution will continue to be one of the Division's main focuses.

The division implements and maintains storm monitoring devices such as Rain Gauges, Cameras, and Depth sensors to assist with Storm monitoring, develops web applications for the District which assist with Storm events and the District's operations, this includes automation processes that improve business workflows, and provides GIS tools, web maps, and Reproduction needs for District staff as well as other agencies and the public. The watershed analytics division is supported by the hydrology and data processing funds.

Total Appropriations	FY2021/22 Actuals	FY2022/23 Adopted	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
Hydrology	883,422	1,438,184	1,063,506	1,400,719	1,400,719
Data Processing	3,901,137	3,581,858	3,590,932	4,239,804	4,239,804

# Budget By Division

***The Watershed Protection Division*** is a multidisciplinary team of 14 staff that works to reduce the stormwater pollution in Middle Santa Ana River, Santa Margarita River and Whitewater River watersheds. To our partner municipalities engaged in surface water quality protection, we provide training, guidance and technical support. At the watershed-scale, we collaborate with the region's special districts to develop and implement integrated water resource projects. We coordinate closely with other District divisions, to collect, manage, and analyze chemical, meteorological and biological quality data to assess the state of the County's streams, rivers, creeks and lakes. On our District's own campus, we research the efficacy of best practices for on-site stormwater management, and we engage with our local communities to empower residents with information about pollution prevention and implement tactics that keep our watersheds healthy. The watershed protection division is supported by the three NPDES funds.

Total Appropriations	FY2021/22 Actuals	FY2022/23 Adopted	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
NPDES Whitewater Assessment	470,919	908,555	755,998	886,379	886,379
NPDES Santa Ana Assessment	2,769,752	4,082,969	3,237,228	5,316,581	5,316,581
NPDES Santa Margarita Assessment	1,884,138	2,566,115	2,181,820	2,764,660	2,764,660

***The Operations Division*** manages the implementation to repair existing District facilities, inspect federal and state facilities maintained by the District, and coordinate work with other District divisions for routine maintenance of District facilities. The division ensures the District safely operates by performing the daily tasks to daring storm events.

Total Appropriations	FY2021/22 Actuals	FY2022/23 Adopted	FY2022/23 Projected	FY2023/24 Requested	FY2023/24 Adopted
Garage & Fleet Operations	2,932,367	9,140,032	5,638,272	10,320,318	10,320,318



## DISTRICT BUDGET SUMMARY

### FISCAL YEAR 2023- 2024

FUND TYPE		TOTAL		TOTAL		TOTAL	
FUND NUMBER & DESCRIPTION		TOTAL APPROP-RIATIONS	NON-DEPT. REVENUES	DEPT. REVENUES	BUDGETED REVENUE	PROJECTED FY 2023-24 BEG. BAL.	TOTAL FUNDS AVAILABLE
<b>GENERAL FUND</b>							
15000 (139)	SPECIAL ACCOUNTING	\$1,153,797	\$0	\$986,495	\$986,495	\$352,738	\$1,339,233
15100 (220)	ADMINISTRATION	6,382,265	7,061,508	583,762	7,645,270	7,793,600	15,438,870
SUBTOTALS		<b>\$7,536,062</b>	<b>\$7,061,508</b>	<b>\$1,570,257</b>	<b>\$8,631,765</b>	<b>\$8,146,338</b>	<b>\$16,778,103</b>
<b>SPECIAL REVENUE FUNDS</b>							
25110 (221)	ZONE 1 CONST / MAINT / MISC	\$18,636,277	\$17,439,528	\$188,500	\$17,628,028	\$45,343,012	\$62,971,040
25120 (222)	ZONE 2 CONST / MAINT / MISC	62,776,713	24,560,072	750,300	25,310,372	80,794,448	106,104,820
25130 (223)	ZONE 3 CONST / MAINT / MISC	9,670,635	4,427,083	169,475	4,596,558	5,312,847	9,909,405
25140 (224)	ZONE 4 CONST / MAINT / MISC	34,464,420	27,808,135	15,427,638	43,235,773	66,943,136	110,178,909
25150 (225)	ZONE 5 CONST / MAINT / MISC	10,286,253	6,657,086	0	6,657,086	17,721,255	24,378,341
25160 (226)	ZONE 6 CONST / MAINT / MISC	20,716,050	8,557,180	3,925,000	12,482,180	11,043,328	23,525,508
25170 (227)	ZONE 7 CONST / MAINT / MISC	22,542,717	7,627,906	80,000	7,707,906	33,955,771	41,663,677
25180 (675)	NPDES WHITEWATER ASMT	886,379	2,000	738,632	740,632	2,848,062	3,588,694
25190 (677)	NPDES SANTA ANA ASMT	5,316,581	4,000	3,205,207	3,209,207	4,586,913	7,796,120
25200 (679)	NPDES SANTA MARGARITA ASMT	2,764,660	1,200	2,624,083	2,625,283	2,074,102	4,699,385
SUBTOTALS		<b>\$188,060,685</b>	<b>\$97,084,190</b>	<b>\$27,108,835</b>	<b>\$124,193,025</b>	<b>\$270,622,874</b>	<b>\$394,815,899</b>
<b>CAPITAL PROJECT FUND</b>							
33000 (100)	FC - CAPITAL PROJECT FUND	\$1,450,000	\$79	\$1,450,000	\$1,450,079	\$19,212	\$1,469,291
SUBTOTALS		<b>\$1,450,000</b>	<b>\$79</b>	<b>\$1,450,000</b>	<b>\$1,450,079</b>	<b>\$19,212</b>	<b>\$1,469,291</b>
<b>DEBT SERVICE FUND</b>							
38530 (165)	ZONE 4 DEBT SERVICE	\$2,818,375	\$719	\$2,818,375	\$2,819,094	\$3,463	\$2,822,557
SUBTOTALS		<b>\$2,818,375</b>	<b>\$719</b>	<b>\$2,818,375</b>	<b>\$2,819,094</b>	<b>\$3,463</b>	<b>\$2,822,557</b>
<b>ENTERPRISE FUNDS</b>							
40650 (135)	PHOTOGRAMMETRY OPERATNS	\$245,674	\$6,825	\$211,350	\$218,175	\$201,016	\$419,191
40660 (137)	SUBDIVISION OPERATIONS	2,582,458	225,000	2,494,500	2,719,500	(1,592,147)	1,127,353
40670 (138)	ENCROACHMENT PERMITS	681,657	14,700	682,000	696,700	67,977	764,677
SUBTOTALS		<b>\$3,509,789</b>	<b>\$246,525</b>	<b>\$3,387,850</b>	<b>\$3,634,375</b>	<b>(\$1,323,154)</b>	<b>\$2,311,221</b>
<b>INTERNAL SERVICE FUNDS</b>							
48000 (156)	HYDROLOGY SERVICES	\$1,400,719	\$5,250	\$1,400,719	\$1,405,969	\$209,239	\$1,615,208
48020 (179)	GARAGE/FLEET OPERATIONS	10,320,318	126,000	4,051,500	4,177,500	6,707,774	10,885,274
48040 (180)	PROJECT/MAINT. OPERATIONS	462,369	1,050	432,000	433,050	262,701	695,751
48080 (182)	DATA PROCESSING	4,239,804	36,750	3,900,730	3,937,480	884,307	4,821,787
SUBTOTALS		<b>\$16,423,210</b>	<b>\$169,050</b>	<b>\$9,784,949</b>	<b>\$9,953,999</b>	<b>\$8,064,021</b>	<b>\$18,018,020</b>
GRAND TOTALS		<b>\$219,798,121</b>	<b>\$104,562,071</b>	<b>\$46,120,266</b>	<b>\$150,682,337</b>	<b>\$285,532,754</b>	<b>\$436,215,091</b>



# Statistics

Before the District's inception, severe flooding regularly occurred throughout much of the County. Today, through effective engineering, dam and channel construction, regulation, and public education, massive flooding is far less common.

Service Statistics	FY2020/21	FY2021/22	FY2022/23
Open Channels ( in miles)	281	283	285
Storm Drains (in miles)	381	390	397
River Levees (in miles)	28	28	28
Dams, Debris Dams and Detention Basins (count)	76	76	76

Operating Indicators by Function	FY2020/21	FY2021/22	FY2022/23
General government			
Inspection services	96	97	97
Public ways and facilities			
Maintenance projects	2179	2464	2569
Construction projects	420	400	336
NPDES - Public Education Outreach events	2	5	7
Photogrammetry operations	15	11	9
Subdivision operations			
Plan Check cases processed	139	158	110
Flood plain cases processed	113	101	113
Encroachment permits			
Permits - Issuance and Inspection	383	249	325

# Statistics

## Full-time Equivalent Government Employees by Function FY2020/21 FY2021/22 FY2022/23

### General government

Inspection	6	6	2
Administration	8	33	14

### Public ways and facilities

Maintenance	83	101	123
Engineering	105	126	139
NPDES	12	16	14
Photogrammetry operations	1	1	1
Subdivision operations	2	3	5
Encroachment permits	1	2	1
Hydrology services	2	2	3
Garage-Fleet operations	3	4	9
Data processing	3	5	9
<b>Total</b>	<b>226</b>	<b>299</b>	<b>320</b>

Demographic and Economic Statistics	Population	Median	School	Personal	Per	Unemployment
	<sup>1</sup>	Age <sub>1</sub>	Enrollment <sub>1</sub>	Income <sub>2</sub>	Capita Personal Income <sub>1</sub>	Rate Percent <sub>3</sub>
Fiscal Year						
2020-21	2,470,546	36	431,521	\$104,794,676	\$28,596	7.6%
2021-22	2,458,395	36	420,687	114,090,413	29,913	4.0%
2022-23	2,473,902	36	422,804	125,820,553	32,079	5.4%

Sources:

1. U.S. Census Reporter
2. U.S. Department of Commerce - Bureau of Economic Analysis
3. State of California, Labor Market Information



# Statistics

Principal Property Taxpayer	FY2020/21 Taxable Assessed Value	FY2020/21 Rank	FY2021/22 Taxable Assessed Value	FY2021/22 Rank	FY2022/23 Taxable Assessed Value	FY2022/23 Rank
So Cal Edison Company	\$ 68,219	1	\$ 70,143	1	\$ 86,316	1
So Cal Gas Company	22,152	2	25,429	2	32,183	2
Amazon Com Services	4,948	8	6498	4	7,804	3
Duke Realty LTD Partnership	5,285	5	6,579	3	6,751	4
Frontier California Inc	6,836	3			6,647	5
Costco Wholesale	4,968	6	5,225	6	5,348	6
First Industrial			5,035	7	5,173	7
Sentinel Energy Center, LLC	5,920	4	5,767	5	5,165	8
Temecula Hotel Partners	4,952	7				
KB Homes					4,528	9
USEF Crossroads II	4,387	9	4,451	8	4,342	10
Chelsea GCA Realty Partnership	3,965	10	3,993	9	4,064	11
Spectrum Pacific West	3,328	15	3,532	13	3,848	12
Walgreen CO	3,336	13	3,708	11	3,757	13
Tyler Mall Ltd	3,537	11	3,547	12	3,595	14
Walmart Real Estate					3,550	15
Tarpon Prop Ownership	3,407	12	3,772	10		
Garden of Champions	3,329	14	3460	14		
SCG Atlas Ashton			3,415	15		
	<b>\$ 148,569</b>		<b>\$ 154,554</b>		<b>\$ 183,072</b>	

(Amounts Expressed in Thousands)

Source: County Treasurer-Tax Collector

# Statistics

Principal Employers	FY2020/21 Employees	FY2020/21 Rank	FY2021/22 Employees	FY2021/22 Rank	FY2022/23 Employees	FY2022/23 Rank
County of Riverside	\$22,952	1	\$23,772	1	\$25,366	1
Amazon	10,500	2	14,500	2	14,317	2
March Air Reserve Base	9,600	3	9,600	3	9,600	3
Nestle UA					8,874	4
University of California, Riverside	8,909	4	8,593	4	8,623	5
State of California					8,383	6
Wal-Mart	4,195	12			7,494	7
Moreno Valley Unified School District	6,250	6	6,020	5	6,020	8
Kaiser Permanente Riverside Medical Center	5,780	7	5,817	6	5,817	9
Corona-Norco Unified School District	5,478	8	5,478	7	5,478	10
Riverside Unified School District	4,313	11	5,431	8	5,431	11
Mt. San Jacinto Community College District			4,638	10	4,638	12
Marie Callendar Wholesalers Inc.			4,454	11	4,454	13
Temecula Valley School District	4,025	13	4,022	13	4,022	14
Eisenhower Medical Center	3,965	15	4,001	14	4,001	15
Stater Bros Markets	8,304	5	4,699	9		
313 Acquisition LLC			4,208	12		
Pechanga Resort & Casino	4,000	14	4,000	15		
Hemet Unified School District	4,460	9				
Ross Dress For Less	4,313	10				
	<b>\$107,044</b>		<b>\$109,233</b>		<b>\$122,518</b>	

(Amounts Expressed in Thousands)

Source: Riverside County Economic Development Agency

# Glossary

## A

**Accrual:** An accrual recognizes revenue when earned and expenses when incurred. An accrual made at the end of a fiscal year ensures revenue and expenses are recorded in the appropriate fiscal year.

**Accrual basis:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Actuals:** The District's year-end actual dollars for expenditures and revenues for a fiscal year.

**Adopted Budget:** The annual budget formally approved by resolution of the Board of Supervisors for a specific fiscal year.

**Annual Comprehensive Financial Report (ACFR):** Government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board.

**Appropriation:** Legal authorization to incur expenditures and obligations for specific purposes.

**Assessed valuation:** The dollar value assigned a property for assessing applicable taxes. Assessed valuation is used to determine the value for tax purposes and takes comparable sales and inspections into consideration. In general, this value tends to be lower than the appraisal fair market value of a property.

**Assets:** A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

## B

**Balanced budget:** A balanced budget is when total sources, including carry-over fund balances, equal total use. A balanced annual budget is required by

the State of California per Government Code §29000, et seq.

**Basis:** A term used to refer to when revenues, expenditures, expenses, and transfers – and the related assets and liabilities – are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the nature of the measurement, on either the modified accrual or the accrual basis.

**Bond:** A written promise to pay a specified sum called the face value or principal amount, at a specified date(s) or dates in the future, called maturity date(s), with periodic interest at a specified rate.

**Bond financing:** A debt investment in which investors loan money to an entity for a defined period of time at a fixed interest rate. Bonds are used to finance a variety of projects and activities.

**Budget hearings:** Public hearings on the recommended budget are mandated by the County Budget Act (Government Code §30200). Budget unit: Cost centers deemed necessary or desirable for control of the financial operation.

## C

**California Public Employees Retirement System (CalPERS):** The agency that manages pension and health benefits for California public employees, retirees, and their families.

**Capital Improvement Program (CIP):** A compilation of capital projects intended to implement various plans, including community plans, facilities plans, and the District comprehensive general plan. Projects in the CIP indicate current and future capital needs.

**Capital project fund:** Used to report activity associated with the construction, rehabilitation, and acquisition of capital assets.

# Glossary

**Charges for current services:** Revenues from of fees charged for certain services provided to citizens and other public agencies.

**Constituent:** A member of a community or organization.

**COWCAP:** Acronym for County Wide Cost Allocation Plan, the method by which indirect support costs are allocated to departments. It is prepared annually by the County Auditor-Controller in accordance with 2 Code of Federal Regulations (CFR) Part 225, which is the guideline for state and federal reimbursements for indirect costs.

## D

**Discretionary revenue:** General purpose revenue not legally designated for a specific purpose or program.

## E

**Enterprise fund:** Used to account for District functions primarily supported with user charges to external parties.

**EO:** County Executive Office

## F

**Fiscal Year (also ‘FY’):** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The District’s fiscal year is July 1 through June 30.

**FEMA:** Federal Emergency Management Agency

**Form 11:** The county form used to submit departmental requests and reports to the Board of Supervisors for approval during Board meetings. Except those prepared by Board members, must be routed through the Executive Office. Prior to submitting items to the County Executive Office, they must be complete with all attachments and routed for comment, review, approval as to form,

and/or recommendation as may be appropriate by other departments.

**Function:** A group of activities aimed at accomplishing a general-purpose or end.

**Fund:** A self-balancing set of accounts in which cash and other financial resources, all related liabilities and equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund balance:** The difference between fund assets and fund liabilities of governmental funds.

## G

**GAAP:** Generally Accepted Accounting Principles

**Governmental Accounting Standards Board**

**(GASB):** The authoritative accounting and financial reporting standard setting body for government entities.

**General fund:** The fund used to account for all financial resources, except those required to be accounted for in another fund.

**GIS:** Geographic Information Services

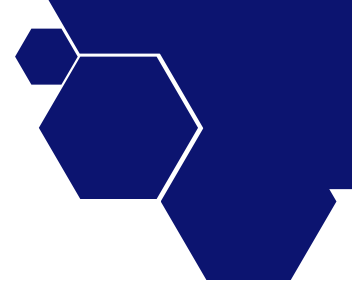
**Government Finance Officers Association**

**(GFOA):** An organization of government accounting and finance professionals throughout the United States and Canada whose goals include improving financial management practices and encouraging excellence in financial reporting and budgeting by state and local governments.

**Governmental fund:** Funds generally used to account for tax-supported operations; proprietary or fiduciary funds.

**Grant:** Contribution from another governmental agency or organization for a specified purpose, activity, or facility.

# Glossary



## I

**Interfund transfer:** Transfers between funds classified as either residual equity transfers or operating transfers, and excluding loans and reimbursements.

**Internal service fund (ISF):** A proprietary type fund used to account for goods or services provided by one department to other departments of the county or to other governmental units on a cost-reimbursement basis.

**Intra-fund transfer:** A transfer costs to operating units within the same fund.

## L

**Liability:** Obligations of an entity to transfer assets or provide services to other entities in the future.

**LIUNA:** Laborers' International Union of North America.

## M

**Major fund:** In a budget document, any fund whose revenues or expenditures, constitute more than 10 percent of the appropriated budget.

**Modified Accrual Basis:** An accounting method used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and, with a few exceptions, recognizes expenditures when liabilities are incurred.

**MS4 Permit:** A permit to be a municipal separate storm sewer system.

**MSHCP:** Multi-Species Habitat Conservation Plan

## N

**Non-major fund:** In a budget document, any fund whose revenues or expenditures, constitute less than 10 percent of the appropriated budget.

**NPDES:** National Pollutant Discharge Elimination System

## O

**OPEB:** Other Post-Employment Benefits

**Other charges:** A category of expenditures support and care of persons, bond redemption, retirement of other long-term debt, interest on bonds, interest on other long-term debt, interest on notes and warrants, judgments and damages, rights of way, taxes and assessments, depreciation, bad debts, income allocation, contributions to non-county agencies, and interfund expenditures.

## P

**Proprietary fund:** The classification used to account for a government's business-type activities.

**Public hearing:** Meetings open to the public that provide citizens an opportunity to express their views.

## R

**RCIT:** Riverside County Information Technology

## S

**Salaries and benefits:** A category of expenditures that includes salaries and wages, retirement, employee group insurance, workers compensation insurance, and other employee benefits.

**SEIU:** Service Employees International Union

**Services and supplies:** A category of expenditures that includes non-personnel operating expenses such as contract services, office supplies, information technology services, minor equipment, and facilities maintenance.

# Glossary

**Significant Value:** Thresholds for Capital Assets - Assets should be capitalized when they meet the following minimum values:

Equipment \$5,000

Real property: Building (Structures) \$1

Real property: Land \$1

Real property: Land Improvements \$1

Infrastructure \$150,000

Construction-in-progress (CIP) Infrastructure \$150,000

Construction-in-progress (CIP) Building (Structures) \$1

**Special District:** An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities and electric power authorities.

**Structurally balanced budget:** A balanced budget in which one-time sources are not used to fund on ongoing expenditures.

**Subfund:** A subordinate fund established within a primary fund. The use of these funds may be restricted to specific purpose. Use of a subfund may also fulfill the mandate by a grant agency to account for spending and revenue generation in a distinct fund. The budgeted use of these funds is typically included with the primary fund budget.

## T

**Teeter Plan:** An optional alternative method for allocating delinquent property tax revenues. Using the accrual method of accounting under the Teeter Plan, counties allocate property tax revenues based on the total amount of property taxes billed, but not yet collected. The Teeter Plan allows counties to

finance property tax receipts for local agencies by borrowing money to advance cash to each taxing jurisdiction in an amount equal to the current year's delinquent property taxes. In exchange, the counties receive the penalties and interest on the delinquent taxes when collected. For counties not under the Teeter Plan, interest and penalty are allocated to all agencies based on their pro rata share of the delinquent property tax. However, the county retains the penalty on delinquent property taxes if the delinquency is cleared up within the same fiscal year.

**Teeter overflow:** Delinquent collections exceeding the 1 percent of the Teeter roll that may be transferred to the general fund.

**Treasurer pooled investment fund:** A pooled investment fund for all local jurisdictions having funds on deposit in the county treasury.

## U

**Unassigned fund balance:** Residual net resources. Total fund balance in the general fund in excess of nonspendable, restricted, committed and assigned fund balance.