

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2024-25**

**REVENUE AND EXPENDITURE REPORT
December 31, 2024**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$161,888	\$1,251,000	\$446,713	\$804,287	35.7%
Total Revenues	\$161,888	\$1,251,000	\$446,713	\$804,287	35.7%
Expenditures					
Salaries and Benefits	\$202,615	\$1,272,978	\$806,828	\$466,150	63.4%
Services and Supplies	(27,187)	110,100	(562,256)	672,356	-510.7%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$175,428	\$1,385,078	\$244,573	\$1,140,505	17.7%
Total Special Accounting	(\$13,540)	(\$134,078)	\$202,140	(\$336,218)	-150.8%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 15100 -- Flood Administration
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,668,101	\$5,869,503	\$2,040,615	\$3,828,888	34.8%
Redevelopment	577	1,746,477	577	1,745,900	0.0%
Intergovernmental	5,872	42,610	5,872	36,738	13.8%
Charges For Services	54,339	95,830	84,005	11,825	87.7%
Charges For Administrative Services	1,005	2,344,873	3,627	2,341,246	0.2%
Investment Earnings	122,035	266,512	315,773	(49,261)	118.5%
Transfers In	909,515	904,268	1,035,062	(130,794)	114.5%
Total Revenues	\$2,761,443	\$11,270,073	\$3,485,531	\$7,784,542	30.9%
Expenditures					
Salaries and Benefits	(\$300,322)	\$8,225,838	\$4,874,584	\$3,351,254	59.3%
Services and Supplies	702,938	2,280,673	2,135,904	144,769	93.7%
Other Charges	0	1,000	0	1,000	0.0%
Capital Outlay	0	375,905	27,443	348,462	7.3%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	\$402,616	\$10,884,416	\$7,037,931	\$3,846,485	64.7%
Total Flood Administration	\$2,358,827	\$385,657	(\$3,552,400)	\$3,938,057	-921.1%

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,260,802	\$11,551,951	\$3,991,769	\$7,560,182	34.6%
Redevelopment	3,838	7,210,545	3,838	7,206,707	0.1%
Intergovernmental	11,478	80,161	11,478	68,683	14.3%
Charges For Services	766	0	3,492	(3,492)	N/A
Investment Earnings	645,895	503,437	1,429,019	(925,582)	283.9%
Use of Assets	3,139	188,500	115,251	73,249	61.1%
Total Revenues	\$3,925,918	\$19,534,594	\$5,554,847	\$13,979,747	28.4%
Expenditures					
Salaries and Benefits	\$5,427,458	\$11,603,446	\$7,450,087	\$4,153,359	64.2%
Services and Supplies	248,272	7,679,059	1,276,104	6,402,955	16.6%
Other Charges	48,263	7,950,189	957,072	6,993,117	12.0%
Capital Outlay	12,939	1,290,026	30,445	1,259,581	2.4%
Transfers Out	8,119	529,144	28,535	500,609	5.4%
Total Expenditures	\$5,745,051	\$29,051,864	\$9,742,243	\$19,309,621	33.5%
Total Zone 1 Const-Maint-Misc	(\$1,819,133)	(\$9,517,270)	(\$4,187,395)	(\$5,329,875)	44.0%

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Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$5,999,377	\$20,867,121	\$7,343,580	\$13,523,541	35.2%
Redevelopment	858	4,785,515	858	4,784,657	0.0%
Intergovernmental	291,117	1,343,779	1,041,117	302,662	77.5%
Charges For Services	1,380	0	1,380	(1,380)	N/A
Investment Earnings	802,093	943,829	1,782,058	(838,229)	188.8%
Use of Assets	0	300	7,300	(7,000)	2433.3%
Total Revenues	\$7,094,826	\$27,940,544	\$10,176,294	\$17,764,250	36.4%
Expenditures					
Salaries and Benefits	\$432,879	\$9,716,479	\$3,244,225	\$6,472,254	33.4%
Services and Supplies	276,203	14,632,563	1,490,227	13,142,336	10.2%
Other Charges	233,057	40,963,045	1,070,170	39,892,875	2.6%
Capital Outlay	1,114	13,900,977	1,878,079	12,022,898	13.5%
Transfers Out	8,185	696,568	36,177	660,391	5.2%
Total Expenditures	\$951,438	\$79,909,632	\$7,718,877	\$72,190,755	9.7%
Total Zone 2 Const-Maint-Misc	\$6,143,388	(\$51,969,088)	\$2,457,417	(\$54,426,505)	-4.7%

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Revenue and Expenditure Report
Fund 25130 -- Zone 3 Const-Maint-Misc
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$768,148	\$3,114,596	\$940,461	\$2,174,135	30.2%
Redevelopment	356	1,632,206	356	1,631,850	0.0%
Intergovernmental	2,704	188,423	6,754	181,669	3.6%
Investment Earnings	13,363	112,363	40,970	71,393	36.5%
Total Revenues	\$784,571	\$5,047,588	\$988,541	\$4,059,047	19.6%
Expenditures					
Salaries and Benefits	\$153,389	\$1,695,460	\$844,384	\$851,076	49.8%
Services and Supplies	133,898	1,792,870	425,748	1,367,122	23.7%
Other Charges	0	1,507,913	3,747	1,504,166	0.2%
Capital Outlay	0	1,237,239	342,353	894,886	27.7%
Transfers Out	3,019	122,057	9,605	112,452	7.9%
Total Expenditures	\$290,306	\$6,355,539	\$1,625,838	\$4,729,701	25.6%
Total Zone 3 Const-Maint-Misc	\$494,265	(\$1,307,951)	(\$637,297)	(\$670,654)	48.7%

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$6,974,377	\$23,111,882	\$8,529,082	\$14,582,800	36.9%
Redevelopment	2,559	6,772,592	2,559	6,770,033	0.0%
Intergovernmental	21,529	1,856,742	21,529	1,835,213	1.2%
Charges For Services	17,846	0	27,714	(27,714)	N/A
Area Drainage Plan Fees	0	200,000	179,083	20,917	89.5%
Investment Earnings	684,198	591,471	1,627,989	(1,036,518)	275.2%
Use of Assets	600	14,700	11,700	3,000	79.6%
Total Revenues	\$7,701,110	\$32,547,387	\$10,399,656	\$22,147,731	32.0%
Expenditures					
Salaries and Benefits	\$704,878	\$15,265,431	\$4,234,924	\$11,030,507	27.7%
Services and Supplies	277,988	14,864,206	1,887,531	12,976,675	12.7%
Other Charges	0	18,742,550	295,348	18,447,202	1.6%
Capital Outlay	0	27,522,736	11,895,852	15,626,884	43.2%
Transfers Out	13,464	3,702,205	2,869,754	832,451	77.5%
Total Expenditures	\$996,329	\$80,097,128	\$21,183,410	\$58,913,718	26.4%
Total Zone 4 Const-Maint-Misc	\$6,704,781	(\$47,549,741)	(\$10,783,754)	(\$36,765,987)	22.7%

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,777,897	\$5,533,317	\$2,168,282	\$3,365,035	39.2%
Redevelopment	274	1,329,924	274	1,329,650	0.0%
Intergovernmental	(1,945,741)	36,353	(1,945,741)	1,982,094	-5352.4%
Investment Earnings	160,910	175,056	357,367	(182,311)	204.1%
Total Revenues	(\$6,661)	\$7,074,650	\$580,182	\$6,494,468	8.2%
Expenditures					
Salaries and Benefits	\$128,058	\$2,231,615	\$724,281	\$1,507,334	32.5%
Services and Supplies	66,691	3,213,113	305,021	2,908,092	9.5%
Other Charges	0	8,511,127	0	8,511,127	0.0%
Capital Outlay	0	1,000	0	1,000	0.0%
Transfers Out	2,417	186,808	7,060	3,340	3.8%
Total Expenditures	\$197,166	\$14,143,663	\$1,036,362	\$13,107,301	7.3%
Total Zone 5 Const-Maint-Misc	(\$203,827)	(\$7,069,013)	(\$456,180)	(\$6,612,833)	6.5%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,904,014	\$6,543,654	\$2,326,577	\$4,217,077	35.6%
Redevelopment	188	3,017,811	188	3,017,623	0.0%
Intergovernmental	6,702	3,965,479	6,702	3,958,777	0.2%
Investment Earnings	57,456	138,290	132,563	5,727	95.9%
Use of Assets	0	6,000	6,000	0	100.0%
Total Revenues	\$1,968,361	\$13,671,234	\$2,472,031	\$11,199,203	18.1%
Expenditures					
Salaries and Benefits	\$198,603	\$3,686,733	\$996,717	\$2,690,016	27.0%
Services and Supplies	101,708	2,529,091	339,333	2,189,758	13.4%
Other Charges	0	10,843,090	0	10,843,090	0.0%
Capital Outlay	419	294,965	2,388	292,577	0.8%
Transfers Out	3,844	265,274	9,583	255,691	3.6%
Total Expenditures	\$304,573	\$17,619,153	\$1,348,021	\$16,271,132	7.7%
Total Zone 6 Const-Maint-Misc	\$1,663,788	(\$3,947,919)	\$1,124,009	(\$5,071,928)	-28.5%

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Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$2,067,575	\$7,275,232	\$2,529,920	\$4,745,312	34.8%
Redevelopment	39	637,360	39	637,321	0.0%
Intergovernmental	7,278	352,104	7,278	344,826	2.1%
Charges For Services	0	50,000	0	50,000	0.0%
Area Drainage Plan Fees	18,385	30,000	115,723	(85,723)	385.7%
Investment Earnings	287,581	450,000	749,871	(299,871)	166.6%
Transfers In	0	0	1,395,418	(1,395,418)	N/A
Total Revenues	\$2,380,858	\$8,794,696	\$4,798,249	\$3,996,447	54.6%
Expenditures					
Salaries and Benefits	\$252,796	\$3,967,531	\$1,385,265	\$2,582,266	34.9%
Services and Supplies	246,373	6,646,205	3,465,955	3,180,250	52.1%
Other Charges	96,932	15,899,879	15,664,197	235,682	98.5%
Capital Outlay	895,435	20,944,571	2,987,597	17,956,974	14.3%
Transfers Out	4,852	1,631,812	1,410,959	220,853	86.5%
Total Expenditures	\$1,496,388	\$49,089,998	\$24,913,973	\$24,176,025	50.8%
Total Zone 7 Const-Maint-Misc	\$884,470	(\$40,295,302)	(\$20,115,724)	(\$20,179,578)	49.9%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$310,000	\$15,439	\$294,561	5.0%
Intergovernmental	0	489,279	0	489,279	0.0%
Investment Earnings	34,976	105,000	77,430	27,570	73.7%
Total Revenues	\$34,976	\$904,279	\$92,869	\$811,410	10.3%
Expenditures					
Salaries and Benefits	\$20,251	\$438,691	\$132,730	\$305,961	30.3%
Services and Supplies	4,245	630,248	60,008	570,240	9.5%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	383	5,535	1,481	4,054	26.8%
Total Expenditures	\$24,880	\$1,075,474	\$194,219	\$881,255	18.1%
Total NPDES White Water Assessment	\$10,097	(\$171,195)	(\$101,351)	(\$69,844)	59.2%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$364	\$2,600,000	\$56,799	\$2,543,201	2.2%
Intergovernmental	0	362,000	0	362,000	0.0%
Investment Earnings	49,187	168,000	112,432	55,568	66.9%
Total Revenues	\$49,551	\$3,130,000	\$169,232	\$2,960,768	5.4%
Expenditures					
Salaries and Benefits	\$122,355	\$1,563,253	\$694,460	\$868,793	44.4%
Services and Supplies	53,702	5,539,361	561,481	4,977,880	10.1%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	2,372	19,535	8,802	10,733	45.1%
Total Expenditures	\$178,429	\$7,123,149	\$1,264,744	\$5,858,405	17.8%
Total NPDES White Water Assessment	(\$128,878)	(\$3,993,149)	(\$1,095,512)	(\$2,897,637)	27.4%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 12/31/24

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$73	\$535,000	\$7,686	\$527,314	1.4%
Intergovernmental	0	1,892,494	0	1,892,494	0.0%
Investment Earnings	33,071	89,250	75,701	13,549	84.8%
Total Revenues	\$33,145	\$2,516,744	\$83,387	\$2,433,357	3.3%
Expenditures					
Salaries and Benefits	\$81,136	\$787,005	\$438,183	\$348,822	55.7%
Services and Supplies	51,311	1,687,932	376,410	1,311,522	22.3%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	1,533	9,705	6,069	3,636	62.5%
Total Expenditures	\$133,980	\$2,485,642	\$820,662	\$1,664,980	33.0%
Total NPDES Santa Margarita Assmt	(\$100,836)	\$31,102	(\$737,275)	\$768,377	-2370.5%

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