

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2025-26**

**REVENUE AND EXPENDITURE REPORT
September 30, 2025**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$91,963	\$2,000,000	\$89,151	\$1,910,849	4.5%
Total Revenues	\$91,963	\$2,000,000	\$89,151	\$1,910,849	4.5%
Expenditures					
Salaries and Benefits	\$277,938	\$2,075,682	\$398,071	\$1,677,611	19.2%
Services and Supplies	(32,926)	(48,617)	(171,147)	122,530	352.0%
Other Charges	0	1,000	0	1,000	0.0%
Total Expenditures	\$245,012	\$2,028,065	\$226,924	\$1,801,141	11.2%
Total Special Accounting	(\$153,049)	(\$28,065)	(\$137,774)	\$109,709	490.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 15100 -- Flood Administration
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$54	\$6,416,546	\$122,742	\$6,293,804	1.9%
Redevelopment	0	2,154,605	0	2,154,605	0.0%
Intergovernmental	0	42,422	0	42,422	0.0%
Charges For Services	4,372	120,001	10,160	109,841	8.5%
Charges For Administrative Services	834	2,363,926	1,200	2,362,726	0.1%
Investment Earnings	61,958	258,500	(28,286)	286,786	-10.9%
Transfers In	55,149	573,162	72,380	500,782	12.6%
Total Revenues	\$122,367	\$11,929,162	\$178,197	\$11,750,965	1.5%
Expenditures					
Salaries and Benefits	(\$729,953)	\$11,618,810	\$2,758,881	\$8,859,929	23.7%
Services and Supplies	(496,751)	2,192,826	(1,507,849)	3,700,675	-68.8%
Other Charges	0	1,000	0	1,000	0.0%
Capital Outlay	0	173,464	0	173,464	0.0%
Transfers Out	0	1,000	0	1,000	0.0%
Total Expenditures	(\$1,226,704)	\$13,987,100	\$1,251,031	\$12,736,069	8.9%
Total Flood Administration	\$1,349,071	(\$2,057,938)	(\$1,072,835)	(\$985,103)	52.1%

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$106	\$12,808,296	\$238,921	\$12,569,375	1.9%
Redevelopment	0	9,082,410	0	9,082,410	0.0%
Intergovernmental	0	77,651	0	77,651	0.0%
Investment Earnings	421,600	772,500	(183,357)	955,857	-23.7%
Use of Assets	59,997	228,304	110,935	117,369	48.6%
Total Revenues	\$481,703	\$22,969,161	\$166,498	\$22,802,663	0.7%
Expenditures					
Salaries and Benefits	\$520,145	\$10,439,633	\$1,620,342	\$8,819,291	15.5%
Services and Supplies	650,181	12,345,884	1,174,258	11,171,626	9.5%
Other Charges	96,526	10,515,096	144,789	10,370,307	1.4%
Capital Outlay	28,645	2,895,126	39,061	2,856,065	1.3%
Transfers Out	9,892	797,840	12,531	785,309	1.6%
Total Expenditures	\$1,305,389	\$36,993,579	\$2,990,979	\$34,002,600	8.1%
Total Zone 1 Const-Maint-Misc	(\$823,687)	(\$14,024,418)	(\$2,824,481)	(\$11,199,937)	20.1%

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Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$195	\$23,312,441	\$439,950	\$22,872,491	1.9%
Redevelopment	0	5,328,961	0	5,328,961	0.0%
Intergovernmental	0	1,132,383	0	1,132,383	0.0%
Charges For Services	176	0	176	(176)	N/A
Investment Earnings	561,906	1,030,000	(229,512)	1,259,512	-22.3%
Use of Assets	2,387	300	9,848	(9,548)	3282.7%
Total Revenues	\$564,664	\$30,804,085	\$220,462	\$30,583,623	0.7%
Expenditures					
Salaries and Benefits	\$548,606	\$9,414,136	\$1,877,001	\$7,537,135	19.9%
Services and Supplies	705,534	14,406,149	1,290,816	13,115,333	9.0%
Other Charges	705,411	32,702,927	832,614	31,870,313	2.5%
Capital Outlay	1,963,713	12,264,826	1,810,024	10,454,802	14.8%
Transfers Out	10,391	1,028,788	13,763	1,015,025	1.3%
Total Expenditures	\$3,933,654	\$69,816,826	\$5,824,217	\$63,992,609	8.3%
Total Zone 2 Const-Maint-Misc	(\$3,368,989)	(\$39,012,741)	(\$5,603,755)	(\$33,408,986)	14.4%

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Revenue and Expenditure Report
Fund 25130 -- Zone 3 Const-Maint-Misc
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$25	\$3,013,942	\$56,273	\$2,957,669	1.9%
Redevelopment	0	1,647,337	0	1,647,337	0.0%
Intergovernmental	(177,507)	188,692	0	188,692	0.0%
Investment Earnings	7,009	118,450	(5,326)	123,776	-4.5%
Total Revenues	(\$170,473)	\$4,968,421	\$50,947	\$4,917,474	1.0%
Expenditures					
Salaries and Benefits	\$30,854	\$2,483,119	\$329,550	\$2,153,569	13.3%
Services and Supplies	35,859	1,262,695	91,920	1,170,775	7.3%
Other Charges	0	42,195	0	42,195	0.0%
Capital Outlay	0	9,000	0	9,000	0.0%
Transfers Out	584	189,464	799	188,665	0.4%
Total Expenditures	\$67,296	\$3,986,473	\$422,269	\$3,564,204	10.6%
Total Zone 3 Const-Maint-Misc	(\$237,769)	\$981,948	(\$371,322)	\$1,353,270	-37.8%

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$227	\$26,094,569	\$514,421	\$25,580,148	2.0%
Redevelopment	0	8,859,308	0	8,859,308	0.0%
Intergovernmental	(655,849)	15,266,936	0	15,266,936	0.0%
Area Drainage Plan Fees	3,741	200,000	146,742	53,258	73.4%
Investment Earnings	504,921	772,500	(212,316)	984,816	-27.5%
Use of Assets	600	14,411	1,800	12,611	12.5%
Total Revenues	(\$146,360)	\$51,207,724	\$450,646	\$50,757,078	0.9%
Expenditures					
Salaries and Benefits	\$948,817	\$18,107,837	\$2,946,812	\$15,161,025	16.3%
Services and Supplies	983,293	15,721,974	1,675,071	14,046,903	10.7%
Other Charges	2,006,272	3,937,579	2,006,272	1,931,307	51.0%
Capital Outlay	34,239	39,378,052	21,461	39,356,591	0.1%
Transfers Out	18,228	1,267,335	24,129	1,243,206	1.9%
Total Expenditures	\$3,990,850	\$78,412,777	\$6,673,745	\$71,739,032	8.5%
Total Zone 4 Const-Maint-Misc	(\$4,137,210)	(\$27,205,053)	(\$6,223,099)	(\$20,981,954)	22.9%

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$58	\$6,242,615	\$133,065	\$6,109,550	2.1%
Redevelopment	0	1,326,421	0	1,326,421	0.0%
Intergovernmental	0	1,258,787	0	1,258,787	0.0%
Charges For Services	1,399	0	1,399	(1,399)	N/A
Investment Earnings	127,811	206,000	(54,916)	260,916	-26.7%
Total Revenues	\$129,268	\$9,033,823	\$79,548	\$8,954,275	0.9%
Expenditures					
Salaries and Benefits	\$104,161	\$3,216,925	\$424,289	\$2,792,636	13.2%
Services and Supplies	134,713	3,301,598	265,286	3,036,312	8.0%
Other Charges	0	9,459,491	(9,331)	9,468,822	-0.1%
Transfers Out	2,021	282,825	2,650	3,340	0.9%
Total Expenditures	\$240,895	\$16,260,839	\$682,894	\$15,577,945	4.2%
Total Zone 5 Const-Maint-Misc	(\$111,626)	(\$7,227,016)	(\$603,346)	(\$6,623,670)	8.3%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$62	\$7,338,071	\$141,015	\$7,197,056	1.9%
Redevelopment	0	3,321,064	0	3,321,064	0.0%
Intergovernmental	(459,001)	3,967,793	110,086	3,857,707	2.8%
Investment Earnings	68,777	180,250	(28,653)	208,903	-15.9%
Use of Assets	0	6,000	0	6,000	0.0%
Total Revenues	(\$390,161)	\$14,813,178	\$222,448	\$14,590,730	1.5%
Expenditures					
Salaries and Benefits	\$112,222	\$3,321,344	\$525,597	\$2,795,747	15.8%
Services and Supplies	31,624	4,101,799	151,080	3,950,719	3.7%
Other Charges	0	2,359,561	0	2,359,561	0.0%
Capital Outlay	71,536	50,000	190	49,810	0.4%
Transfers Out	2,091	381,550	2,801	378,749	0.7%
Total Expenditures	\$217,474	\$10,214,254	\$679,667	\$9,534,587	6.7%
Total Zone 6 Const-Maint-Misc	(\$607,637)	\$4,598,924	(\$457,220)	\$5,056,144	-9.9%

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Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$67	\$7,900,428	\$151,865	\$7,748,563	1.9%
Redevelopment	0	698,195	0	698,195	0.0%
Intergovernmental	0	48,764	0	48,764	0.0%
Charges For Services	0	50,000	67,429	(17,429)	134.9%
Area Drainage Plan Fees	5,541	30,000	115,367	(85,367)	384.6%
Investment Earnings	124,548	463,500	(47,858)	511,358	-10.3%
Total Revenues	\$130,157	\$9,190,887	\$286,803	\$8,904,084	3.1%
Expenditures					
Salaries and Benefits	\$372,771	\$3,200,003	\$1,045,671	\$2,154,332	32.7%
Services and Supplies	253,271	4,538,768	642,778	3,895,990	14.2%
Other Charges	2,890	509,879	2,890	506,989	0.6%
Capital Outlay	163,892	6,733,617	1,830,727	4,902,890	27.2%
Transfers Out	7,025	317,700	9,099	308,601	2.9%
Total Expenditures	\$799,848	\$15,299,967	\$3,531,166	\$11,768,801	23.1%
Total Zone 7 Const-Maint-Misc	(\$669,692)	(\$6,109,080)	(\$3,244,363)	(\$2,864,717)	53.1%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$330,000	\$11,400	\$318,600	3.5%
Intergovernmental	0	500,000	0	500,000	0.0%
Investment Earnings	22,164	113,300	(10,224)	123,524	-9.0%
Total Revenues	\$22,164	\$943,300	\$1,175	\$942,125	0.1%
Expenditures					
Salaries and Benefits	\$17,052	\$518,950	\$63,020	\$455,930	12.1%
Services and Supplies	62,870	640,578	103,915	536,663	16.2%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	324	6,849	426	6,423	6.2%
Total Expenditures	\$80,246	\$1,167,377	\$167,361	\$1,000,016	14.3%
Total NPDES White Water Assessment	(\$58,083)	(\$224,077)	(\$166,185)	(\$57,892)	74.2%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$2,655,000	\$48,850	\$2,606,150	1.8%
Intergovernmental	0	500,000	0	500,000	0.0%
Investment Earnings	30,643	144,200	(14,088)	158,288	-9.8%
Total Revenues	\$30,643	\$3,299,200	\$34,762	\$3,264,438	1.1%
Expenditures					
Salaries and Benefits	\$152,783	\$1,771,180	\$429,877	\$1,341,303	24.3%
Services and Supplies	129,170	5,391,950	269,035	5,122,915	5.0%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	2,836	23,428	3,801	19,627	16.2%
Total Expenditures	\$284,789	\$7,187,558	\$702,713	\$6,484,846	9.8%
Total NPDES White Water Assessment	(\$254,146)	(\$3,888,358)	(\$667,950)	(\$3,220,408)	17.2%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 9/30/25

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$540,000	\$9,039	\$530,961	1.7%
Intergovernmental	0	2,092,084	0	2,092,084	0.0%
Investment Earnings	18,133	103,000	(8,988)	111,988	-8.7%
Total Revenues	\$18,133	\$2,735,084	\$51	\$2,735,033	0.0%
Expenditures					
Salaries and Benefits	\$97,720	\$922,773	\$292,726	\$630,047	31.7%
Services and Supplies	102,644	1,734,176	161,266	1,572,910	9.3%
Other Charges	0	1,000	0	1,000	0.0%
Transfers Out	1,757	12,424	2,382	10,042	19.2%
Total Expenditures	\$202,121	\$2,670,373	\$456,374	\$2,213,999	17.1%
Total NPDES Santa Margarita Assmt	(\$183,988)	\$64,711	(\$456,323)	\$521,034	-705.2%

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