



FY 2026 Preliminary Revenue Estimates

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Preliminary Revenue Estimates

01 General Fund

02 Special Revenue Funds

Road Related Funds: RMRA, Gas Tax, Measure A
Special Taxing Districts & Refuse/Recycling

03 Enterprise Funds

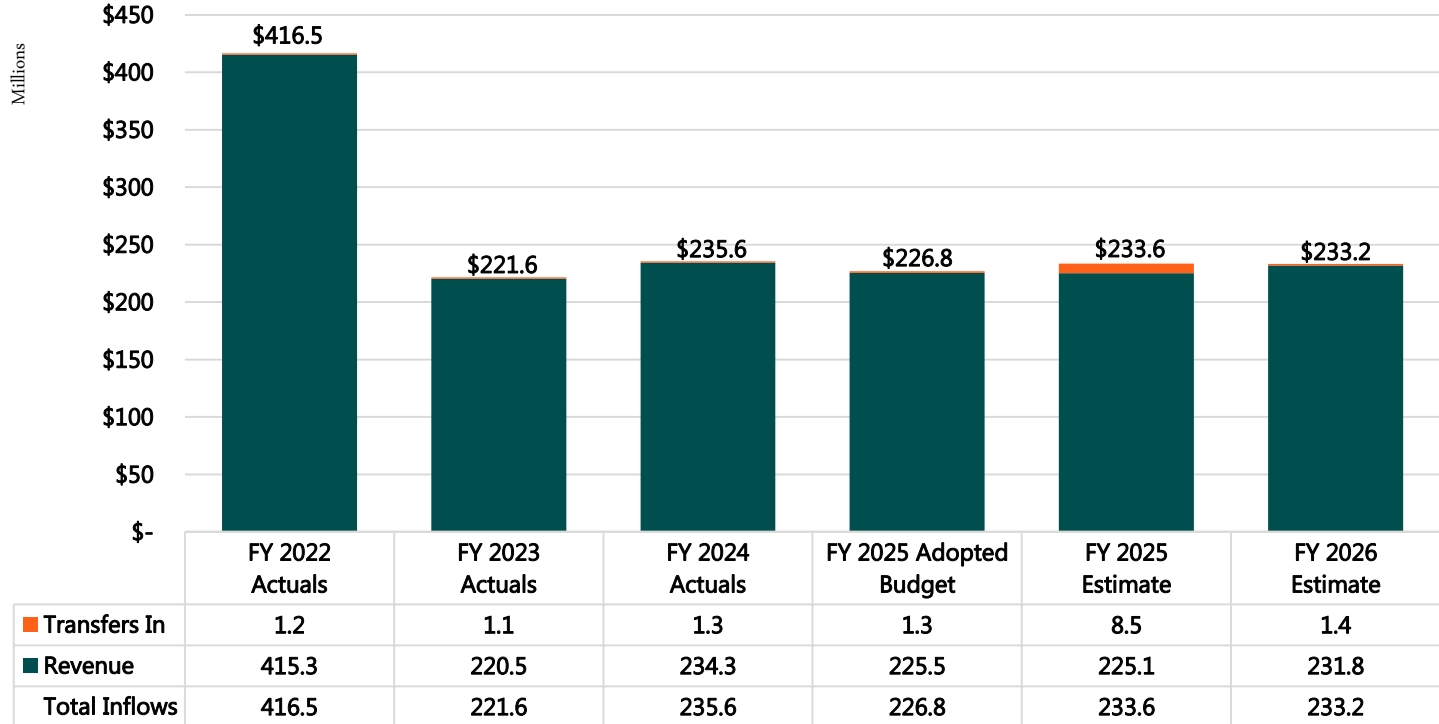
Utilities: Water, Sewer, Electric

04 Total - All Funds

General Fund

General Fund Inflows – FY 2026 Estimated \$233.2 Million

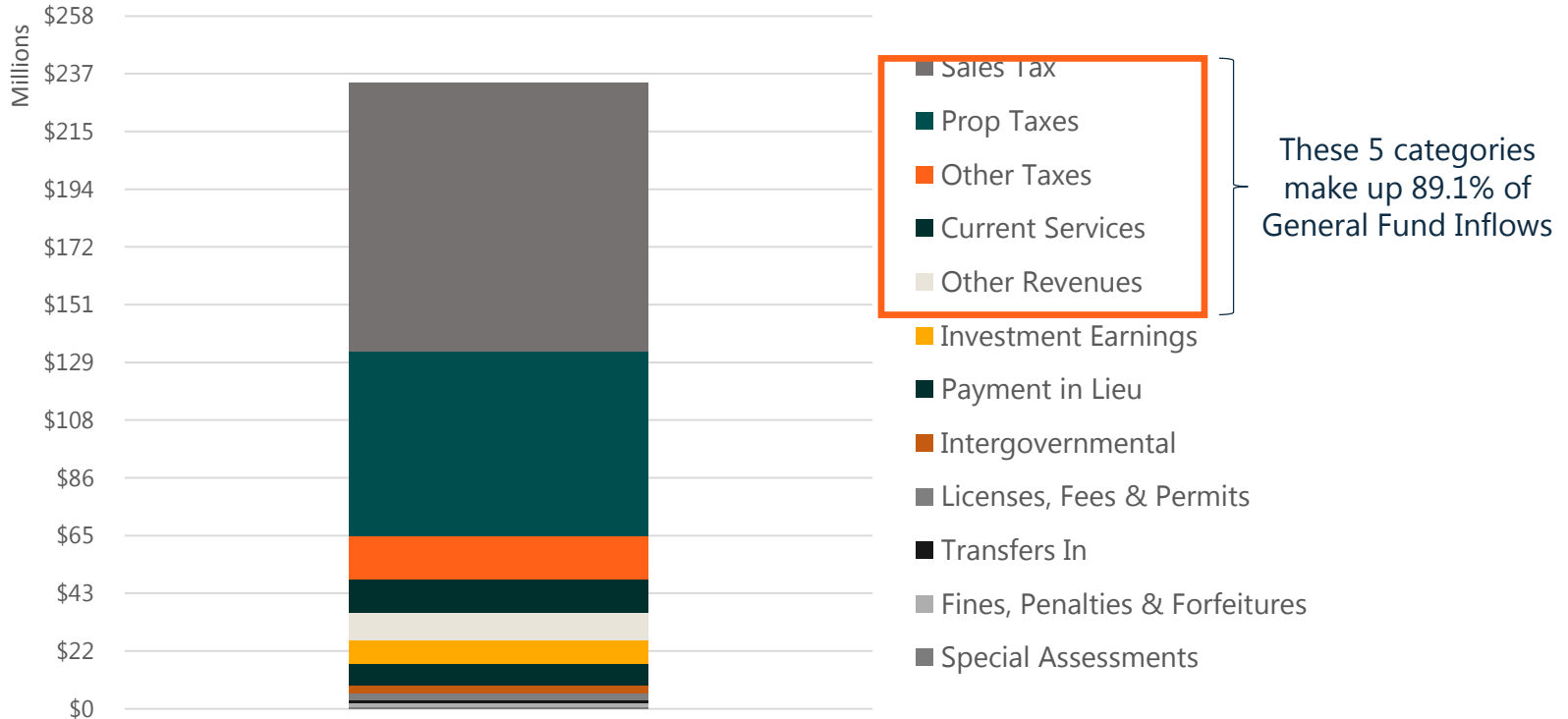
Decrease of \$0.4 million, or 0.2%, over FY 2025 estimate



General Fund Inflows – FY 2026 Estimated \$233.2 Million

With updated information, these numbers will change throughout the budget process

FY 2026 Estimated



General Fund Inflows – Sales Tax

FY 2026 Estimated \$100.2 Million

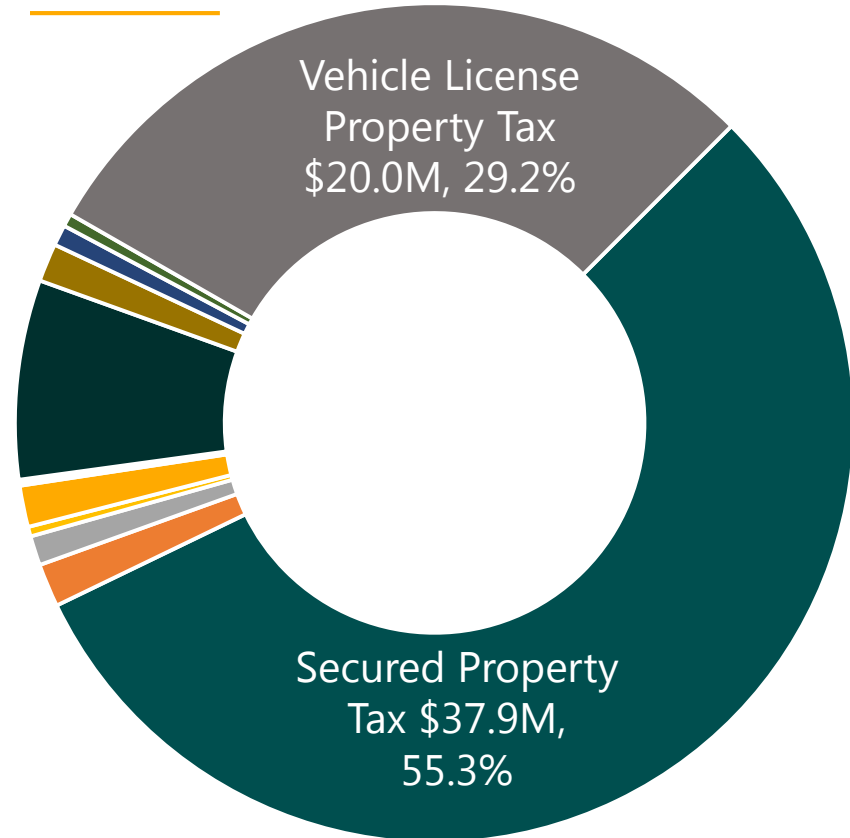
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Estimate
Sales & Use Tax	\$ 52,309,619	\$ 61,123,948	\$ 59,767,819	\$ 59,620,427	\$ 60,499,301
Measure X	41,423,341	44,516,681	43,021,364	42,481,611	43,618,809
Prop. 172 Sales Tax	3,042,855	3,735,012	3,697,266	3,858,931	4,000,000
Allowance for Sales Tax Agmts	(6,863,651)	(8,239,277)	(8,777,381)	(7,910,798)	(7,910,798)
Total	\$ 89,912,164	\$ 101,136,364	\$ 97,709,068	\$ 98,050,171	\$ 100,207,312

<i>Yr Over Yr Change \$</i>	\$ 11,224,200	\$ (3,427,296)	\$ 341,103	\$ 2,157,141
<i>Yr Over Yr Change %</i>	12.5%	-3.4%	0.3%	2.2%

General Fund Inflows – Property Tax

FY 2026 Estimated \$68.5 Million

- Secured Property Tax
- Unsecured Property Tax
- Secured & Unsecured - Prior Year
- HOPTR Reimbursement
- Sbe Property Tax
- Penalties & Interest
- Non Commercial Aircraft
- Other Supplementals
- CY AB1290
- Property Transfer Tax
- Current Yr Supplementals
- Prior Yr Supplementals
- Vehicle License Property Tax



General Fund Inflows – Property Tax

FY 2026 Estimated \$68.5 Million

FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Estimate
\$ 55,400,381	\$ 60,965,292	\$ 64,969,085	\$ 65,736,729	\$ 68,469,800

<i>Yr Over Yr Change \$</i>	\$ 5,564,911	\$ 4,003,793	\$ 767,644	\$ 2,733,071
<i>Yr Over Yr Change %</i>	10.0%	6.6%	1.2%	4.2%

**FY
25**

Fiscal Year 2025 Estimates

- \$767,644 increase over FY 2024 actuals
- Delinquency rate 3%

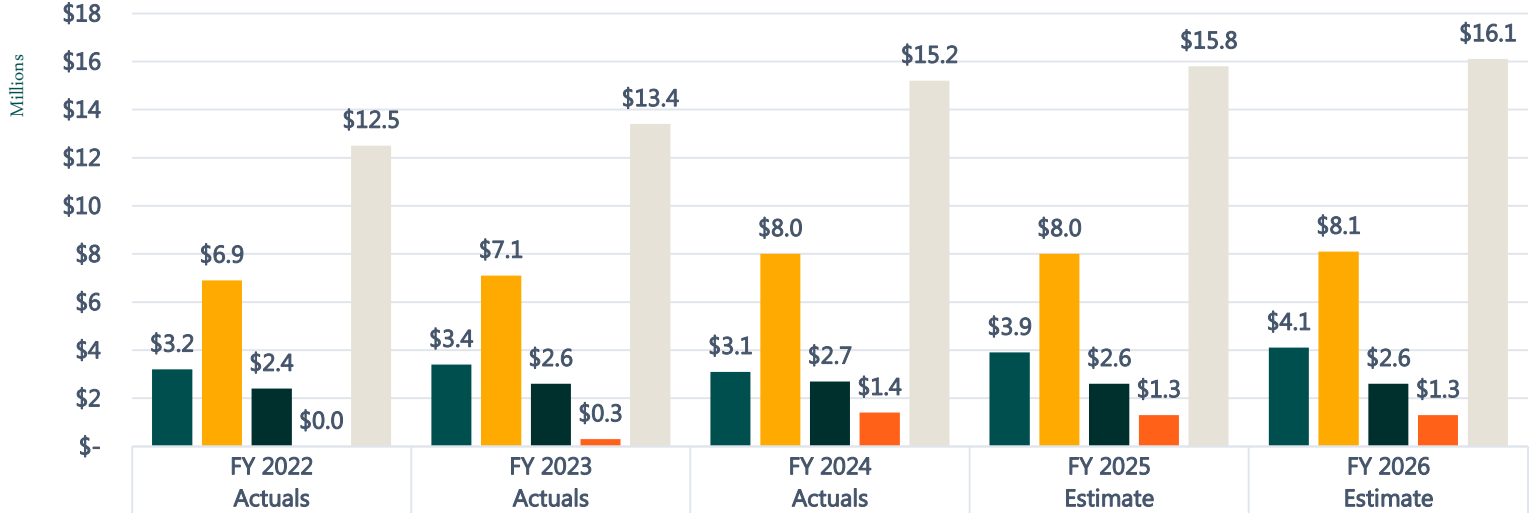
**FY
26**

Fiscal Year 2026 Estimates

- \$2.7M increase over FY 2025 estimate
- Delinquency rate 3%

General Fund Inflows – Other Taxes

FY 2026 Estimated \$16.1 Million

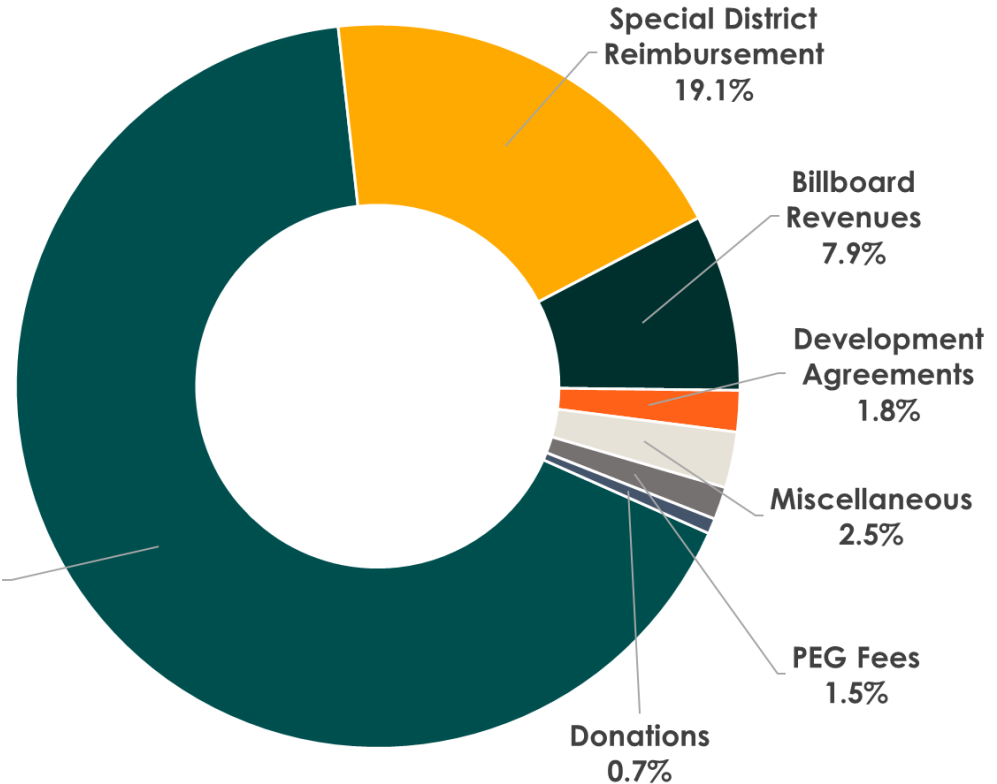


■ Transient Occupancy Tax	3.2	3.4	3.1	3.9	4.1
■ Franchise Fees	6.9	7.1	8.0	8.0	8.1
■ Business License Taxes	2.4	2.6	2.7	2.6	2.6
■ Cannabis Taxes	-	0.3	1.4	1.3	1.3
■ Total	12.5	13.4	15.2	15.8	16.1

General Fund Inflows – Other Revenues

FY 2026 Estimated \$10.3 Million

Other Revenue Categories	FY 2026 Estimate
Rents/Leases	\$ 6,839,316
Special District Reimbursement	1,956,922
Billboard Revenues	810,000
Development Agreements	189,600
Miscellaneous	256,201
PEG Fees	150,000
Donations	70,000
Total	\$ 10,272,039

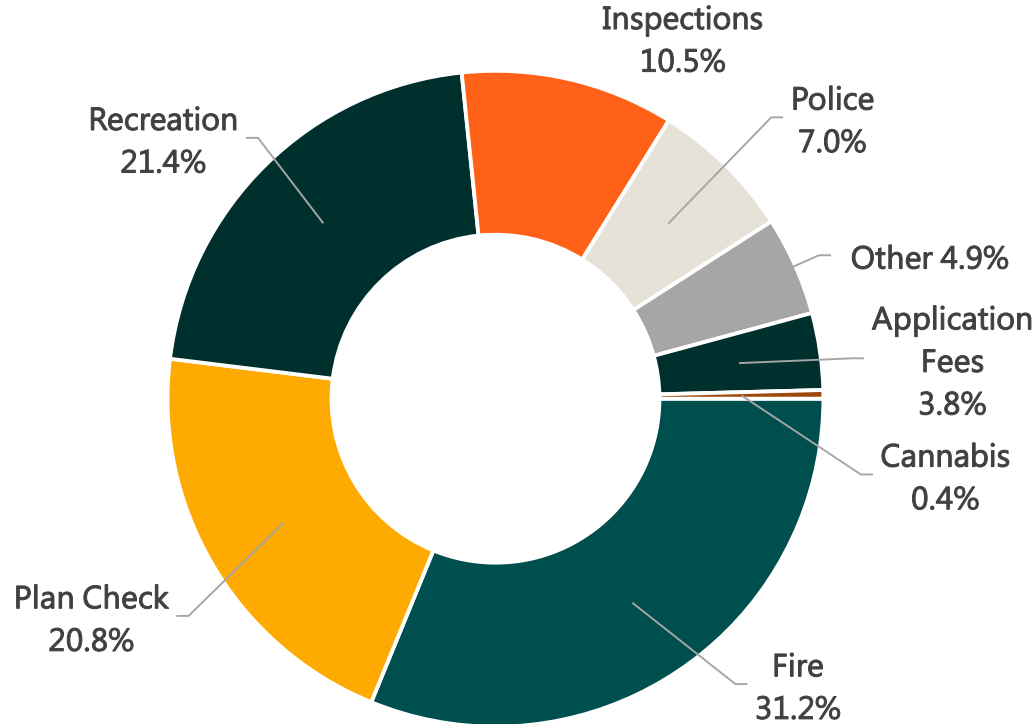


Miscellaneous Examples:

Bad Debt Recovery, Damage Recovery, RTA Bus Pass Sales, Kiosk Sign Program, and Miscellaneous Income/Refunds

General Fund Inflows – Current Services

FY 2026 Estimated \$12.8 Million



Current Service Categories	FY 2026 Estimate
Fire	\$ 3,984,080
Plan Check	2,652,100
Recreation	2,735,625
Inspections	1,343,250
Police	899,152
Other	623,835
Application Fees	484,000
Cannabis	54,000
Total	\$ 12,776,042

*Other Examples:
Scanning Fees,
Reimbursed Expenses,
Formation/Annexation Fees, and
Returned Check Fees*

General Fund Inflows – Revenues + Transfers In

FY 2025 Mid-Year Estimates – FY 2026 Estimates

Revised March

General Fund Revenue Category	Adopted (AD) FY 2025	Estimates FY 2025	Change to (AD) FY 2025	Estimates FY 2026	Change to Est. FY 2025
Sales Tax	\$ 100,612,838	\$ 98,050,171	\$ (2,562,667)	\$ 100,207,312	\$ 2,157,141
Property Tax	65,623,930	65,736,729	112,799	68,469,800	2,733,071
Other Taxes	14,789,698	15,725,589	935,891	16,144,202	418,613
Current Services	12,849,409	12,660,060	(189,349)	12,776,042	115,982
Other Revenue	11,004,962	11,357,256	352,294	10,272,039	(1,085,217)
Payment in Lieu of Services	7,874,038	7,773,943	(100,095)	8,025,354	251,411
Investment Earnings	6,484,027	4,322,838	(2,161,189)	8,513,667	4,190,829
Intergovernmental Revenue	2,099,035	5,134,683	3,035,648	3,027,163	(2,107,520)
Licenses, Fees & Permits	2,091,186	2,386,695	295,509	2,408,480	21,785
Fines, Penalties & Forfeitures	1,290,195	1,172,461	(117,734)	1,197,981	25,520
Special Assessments	779,667	780,498	831	787,463	6,965
Total Revenues	\$ 225,498,985	\$ 225,100,923	\$ (398,062)	\$ 231,829,503	\$ 6,728,580
Transfers In	1,305,451	8,511,453	7,206,002	1,361,138	(7,150,315)
Total Inflows	\$ 226,804,436	\$ 233,612,376	\$ 6,807,940	\$ 233,190,641	\$ (421,735)
Yr. Over Yr. Change %			3.0%		-0.2%

Special Revenue Funds

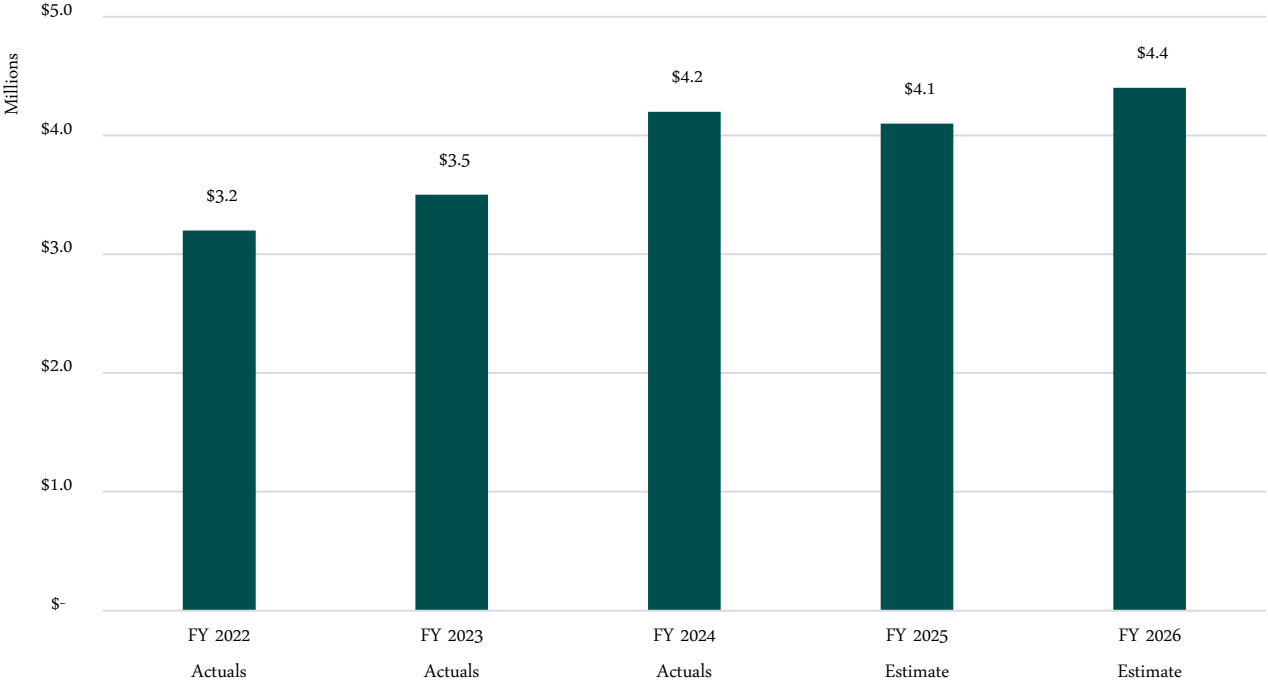
Road Related Funds: RMRA, Gas Tax, Measure A

Special Taxing Districts

Refuse/Recycling

RMRA – Road Maintenance & Rehabilitation Account

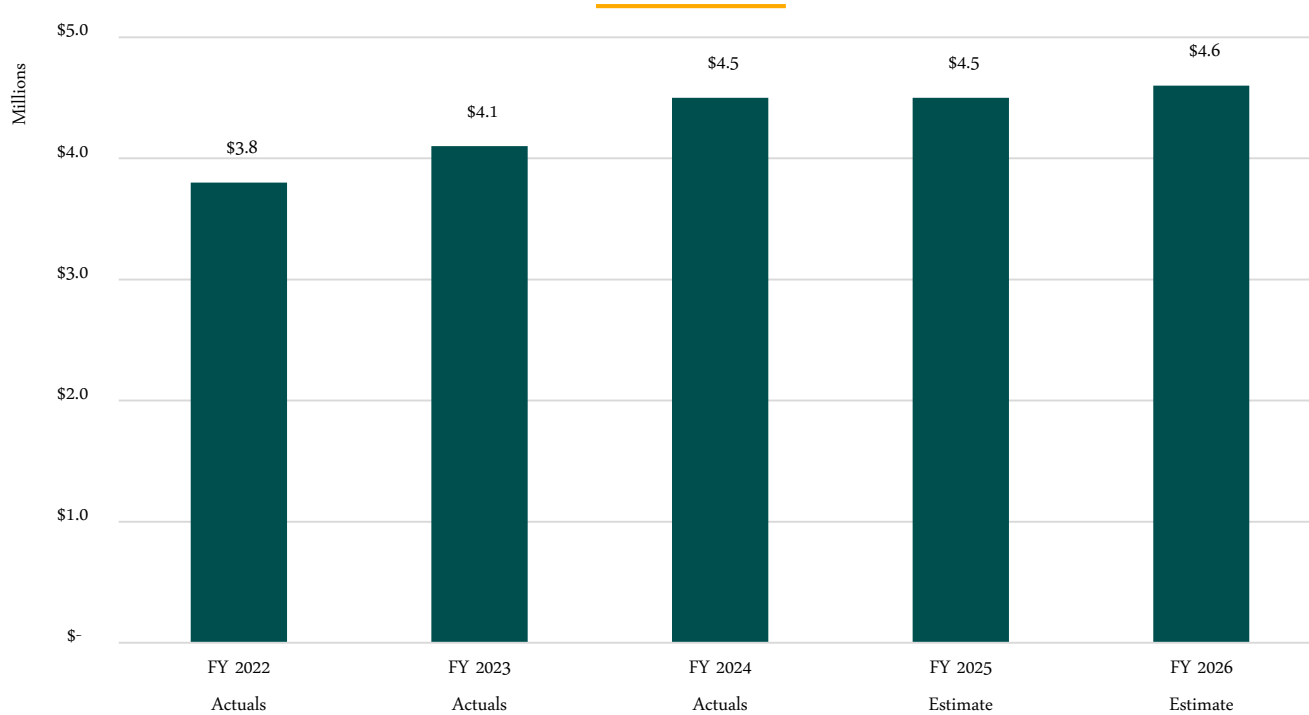
FY 2026 Estimated \$4.4 Million



- *Collected from gasoline taxes*
- *Used for capital improvement related to roads*

Gas Tax

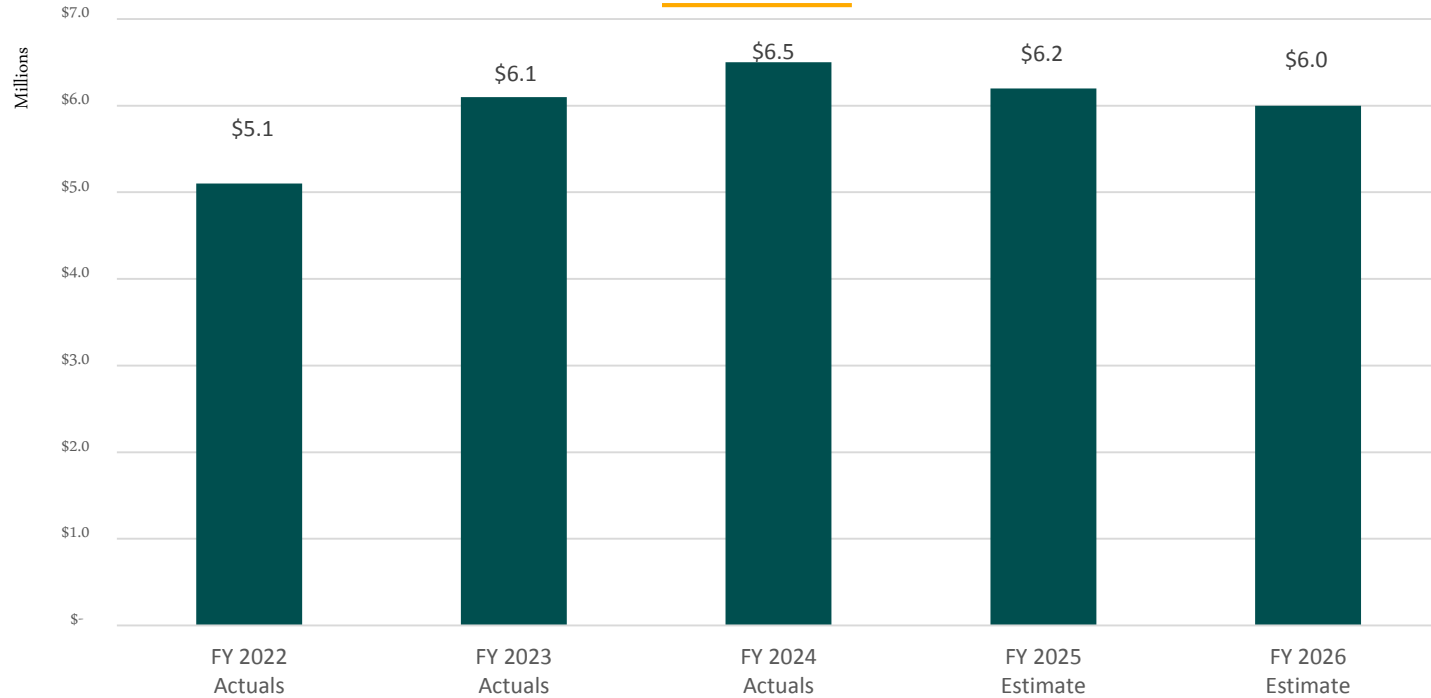
FY 2026 Estimated \$4.6 Million



- *Collected from gasoline taxes*
- *Used for capital improvement related to roads and operating costs*

Measure A

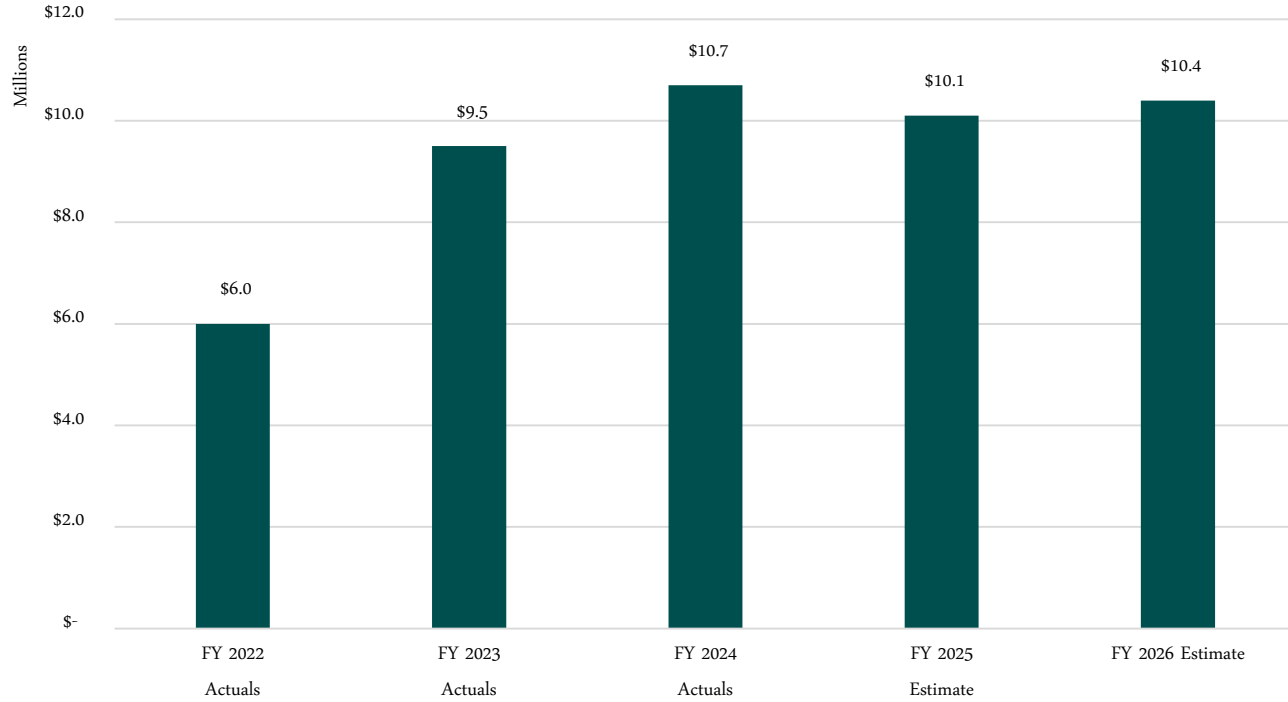
FY 2026 Estimated \$6.0 Million



- *0.5% Sales Tax in Riverside County*
- *Used for capital improvement related to roads*

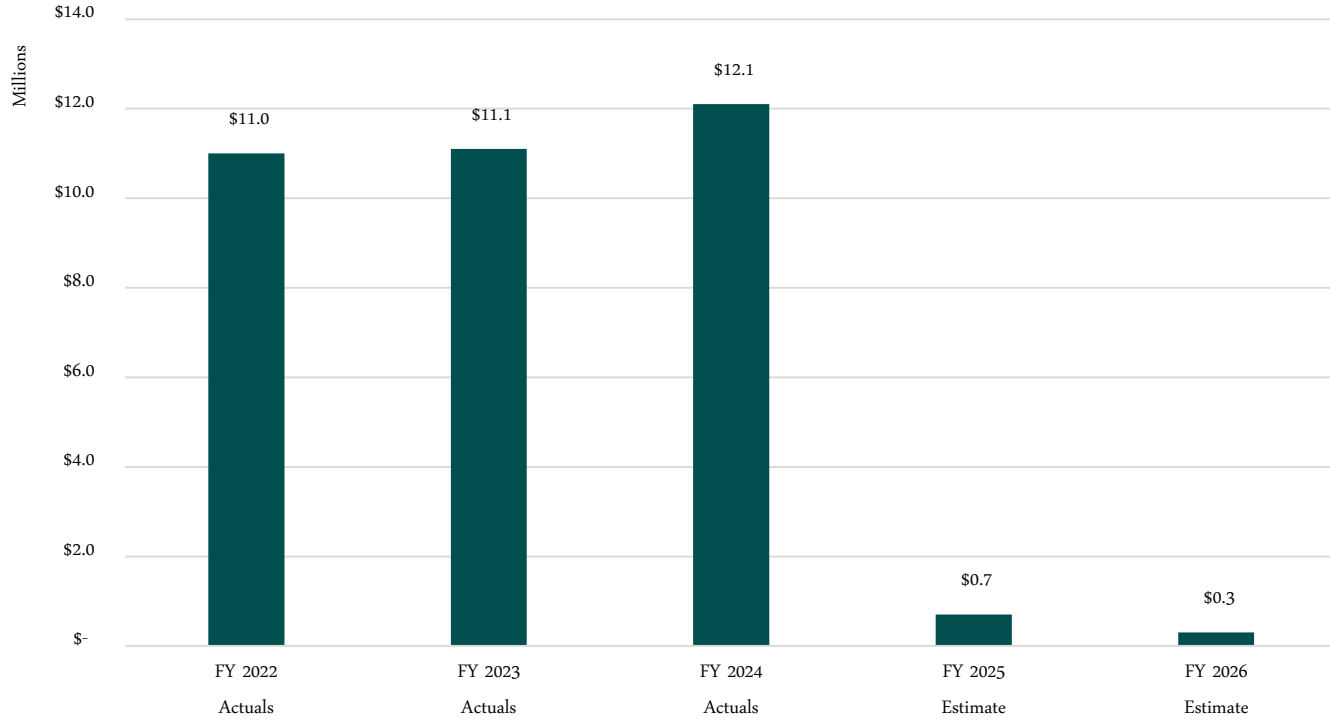
Special Taxing Districts

FY 2026 Estimated \$10.4 Million



Refuse/Recycling

FY 2026 Estimated \$0.3 Million



Enterprise Funds

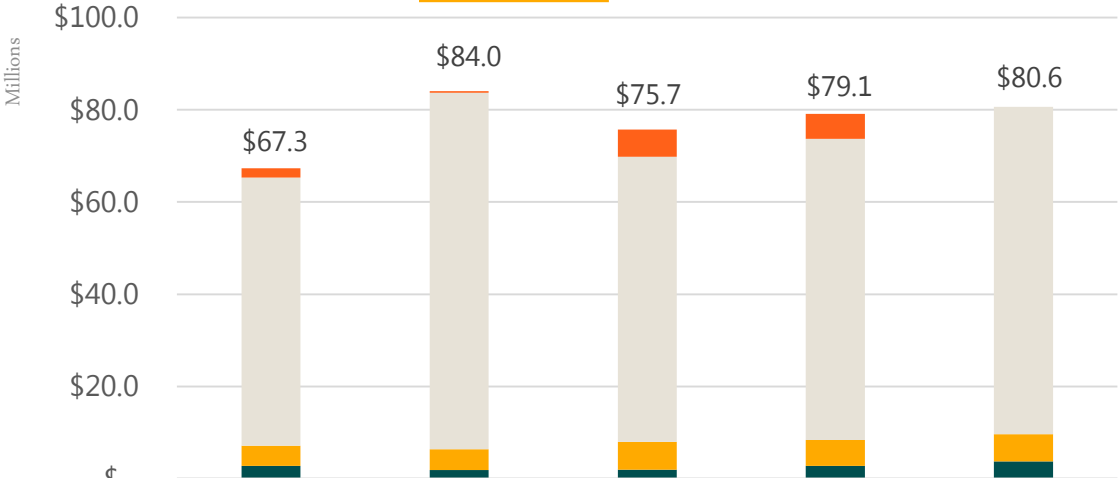
Utilities: Water, Sewer, Electric

Utilities Funds

Water Funds	2012 Water Revenue Bond Project Fund	Water Capacity Fund	Reclaimed Water Utility Fund	Water Utility Fund	Water Utility Grant/ Agreement Fund
Sewer Funds	Sewer Capacity Fund	2013 Wastewater Revenue Bond Project Fund	Sewer Utility Fund	Sewer Utility Grant/ Agreement Fund	
Electric Funds	Direct Access Electric Utility Fund	Greenfield Electric Utility Fund	Electric Utility Grant/ Agreement Fund		

Utility Inflows – Water Funds

FY 2026 Estimated \$80.6 Million

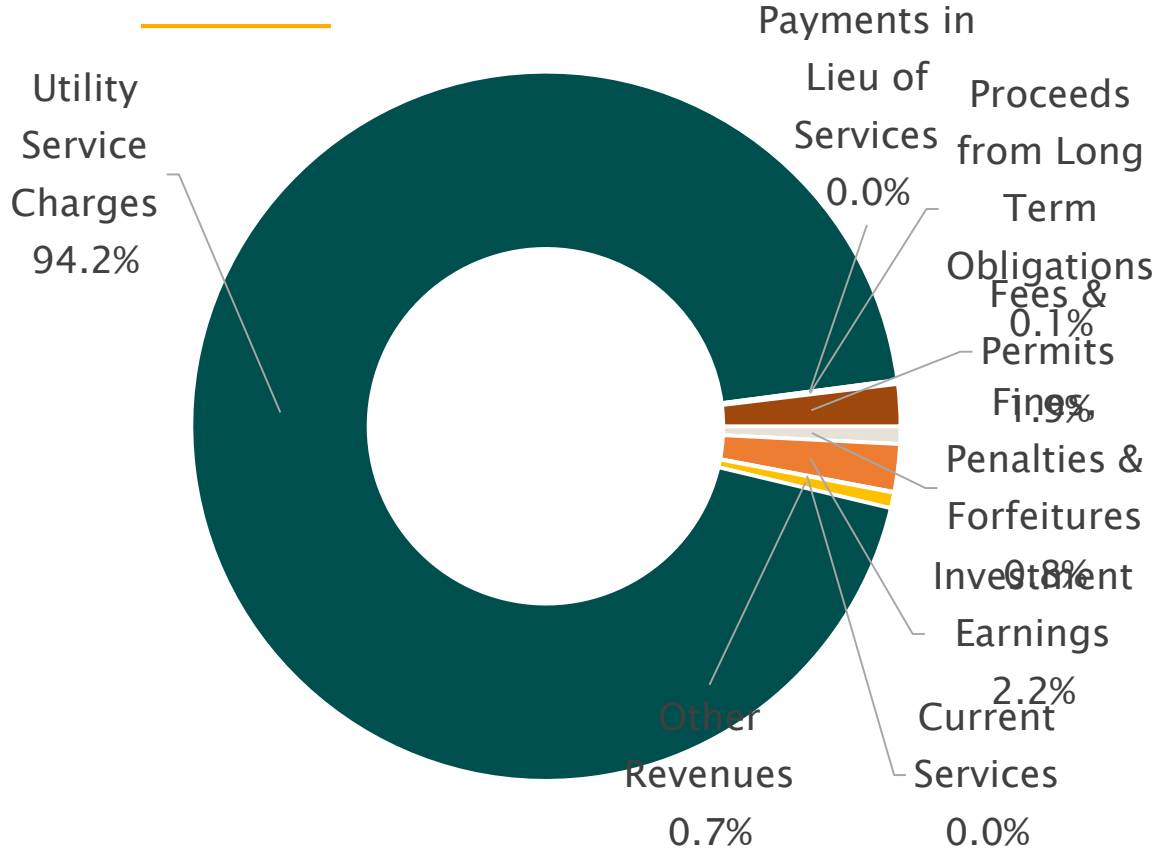


	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimate	FY 2026 Estimate
Water Grants	2.0	0.3	5.9	5.4	-
Water Utility	58.1	77.3	61.8	65.3	70.9
Reclaimed Water	4.4	4.5	6.0	5.6	5.9
Water Capacity	2.8	1.9	2.0	2.8	3.8
Totals	67.3	84.0	75.7	79.1	80.6

Utility Funds – Water Utility

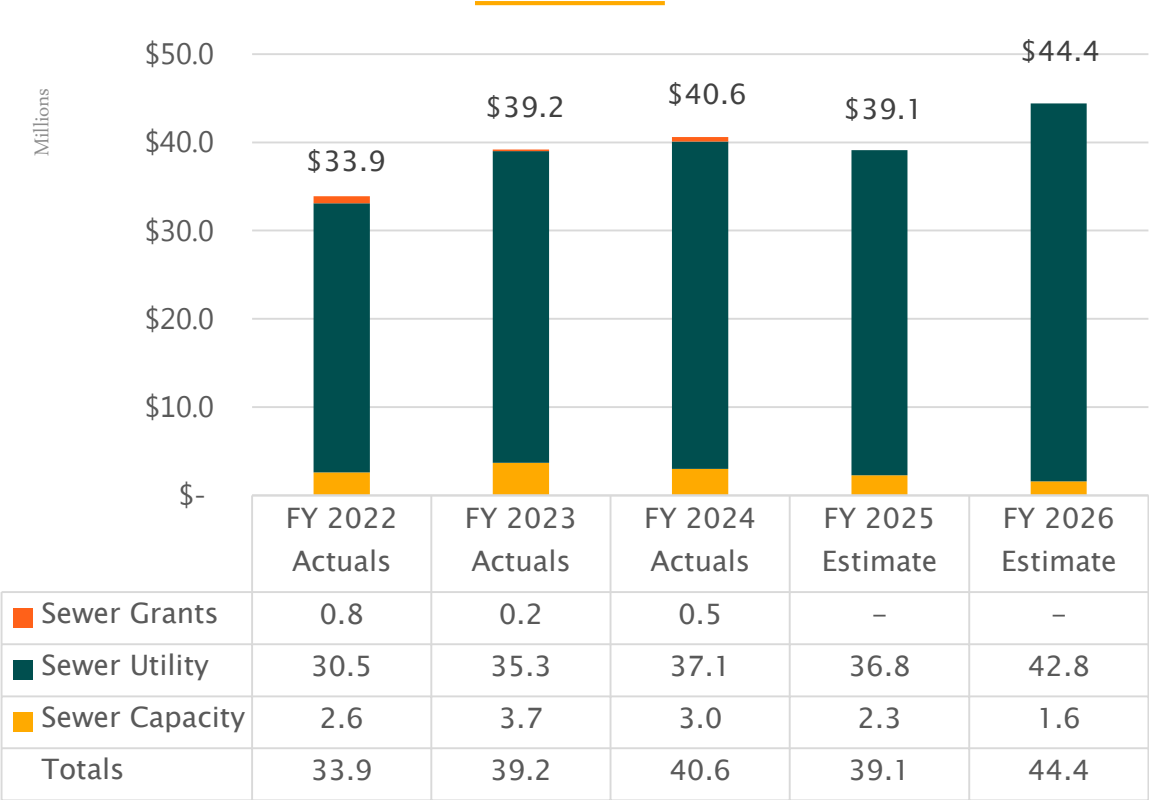
FY 2026 Estimated \$70.9 Million

Water Utility Revenues	FY 2026 Estimate
Utility Service Charges	\$ 66,792,151
Investment Earnings	1,540,179
Fees & Permits	1,352,703
Fines, Penalties & Forfeitures	566,174
Other Revenues	504,081
Proceeds from Long Term Obligations	88,308
Payments in Lieu of Services	35,000
Current Services	20,995
Total	\$ 70,899,591



Utility Inflows – Sewer Funds

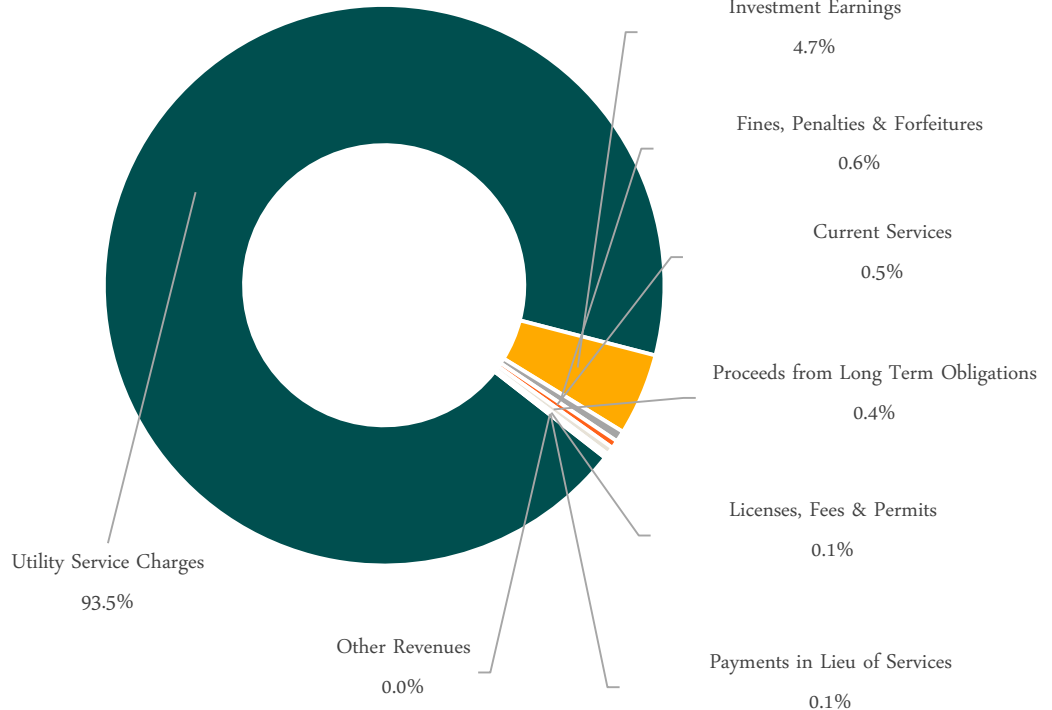
FY 2026 Estimated \$44.4 Million



Utility Funds – Sewer Utility

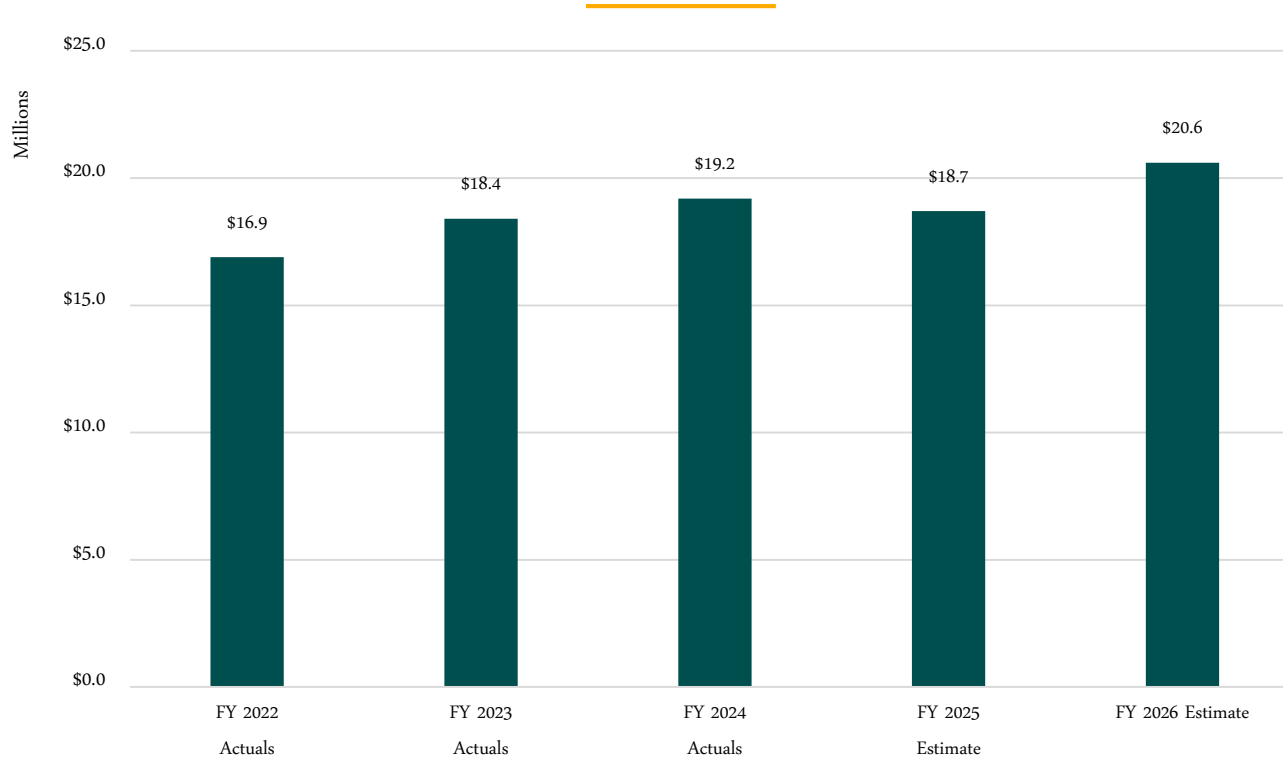
FY 2026 Estimated \$42.8 Million

Sewer Utility Revenues	FY 2026 Estimate
Utility Service Charges	\$ 40,028,047
Investment Earnings	2,025,713
Fines, Penalties & Forfeitures	271,878
Current Services	195,682
Proceeds from Long Term Obligations	189,331
Licenses, Fees & Permits	59,425
Payments in Lieu of Services	31,000
Other Revenues	20,604
Total	\$ 42,821,680



Utility Inflows – Electric Funds

FY 2026 Estimated \$20.6 Million



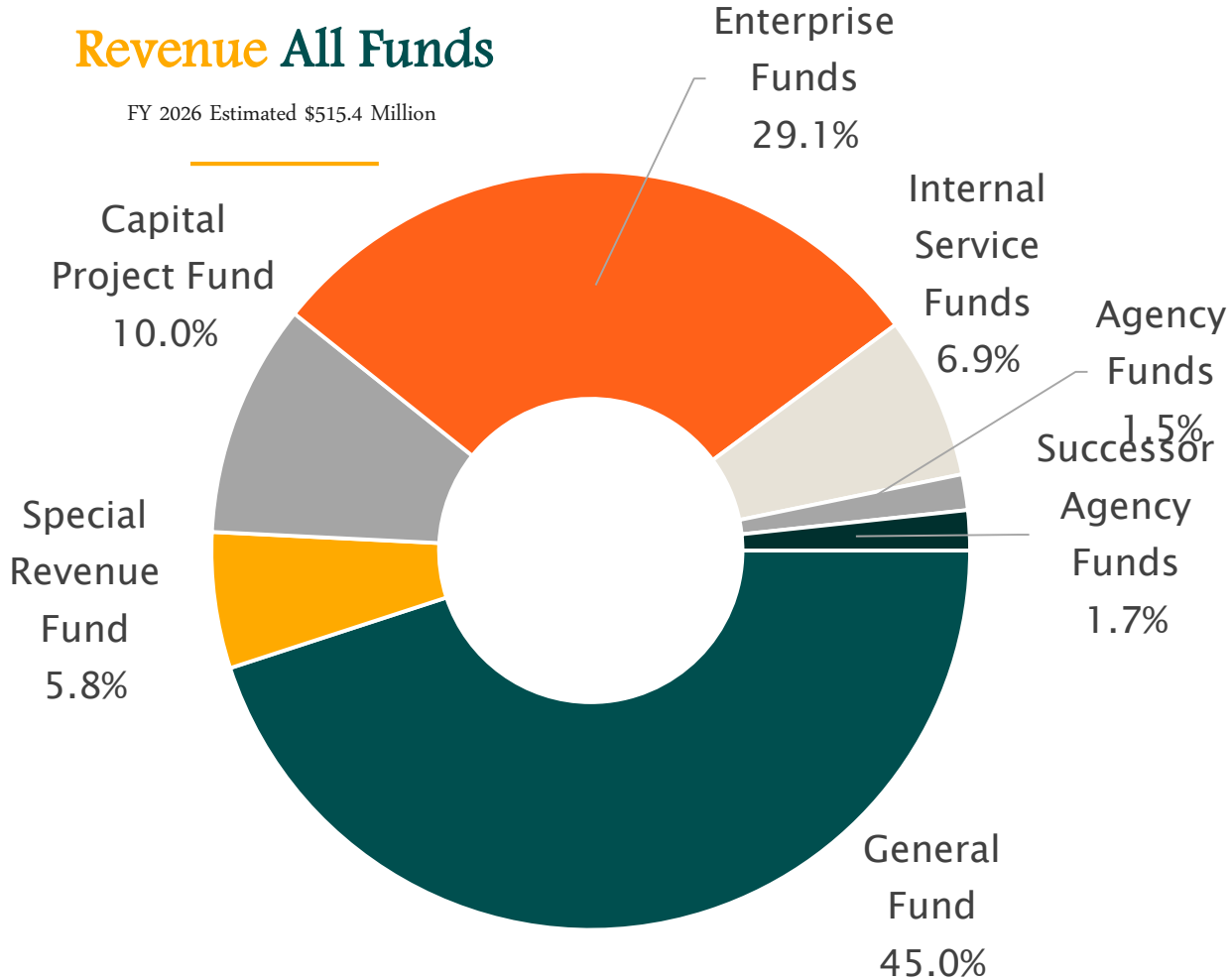
Total

All Funds

Revenue All Funds

FY 2026 Estimated \$515.4 Million

Governmental Funds	
General Fund	\$ 231,829,502
Special Revenue Fund	29,877,312
Capital Project Fund	51,292,912
	<hr/>
	312,999,726
Proprietary or Business Type	
Enterprise Funds	150,071,904
Internal Service Funds	35,686,305
	<hr/>
	185,758,209
Fiduciary Funds	
Agency Funds	7,846,690
Successor Agency Funds	8,775,244
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	16,621,934
Total	\$ 515,379,869



Revenue All Funds

FY 2025 Estimates – FY 2026 Estimates

Revised March

By Fund Type	Adopted (AD) FY 2025	Estimates FY 2025	Change from (AD) FY 2025	Estimates FY 2026	Change from Est. FY 2025
Governmental Funds					
General Fund	\$ 225,498,985	\$ 225,100,922	\$ (398,063)	\$ 231,829,502	\$ 6,728,580
Special Revenue Funds	40,793,382	30,778,059	(10,015,323)	29,877,312	(900,747)
Capital Project Funds	7,118,950	4,959,082	(2,159,868)	51,292,912	46,333,830
Total Governmental	273,411,317	260,838,063	(12,573,254)	312,999,726	52,161,663
Proprietary or Business Type					
Enterprise Funds	134,006,789	141,249,775	7,242,986	150,071,904	8,822,129
Internal Service Funds	32,084,557	34,726,338	2,641,781	35,686,305	959,967
Total Proprietary	166,091,346	175,976,113	9,884,767	185,758,209	9,782,096
Fiduciary Funds					
Agency Funds	7,107,504	7,888,362	780,858	7,846,690	(41,672)
Successor Agency Funds	8,035,508	8,035,508	-	8,775,244	739,736
Total Fiduciary	15,143,012	15,923,870	780,858	16,621,934	698,064
Total Revenues	\$ 454,645,675	\$ 452,738,046	\$ (1,907,629)	\$ 515,379,869	\$ 62,641,823
Yr. Over Yr. Change %			-0.4%		13.8%



Questions?



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