

Five-Year Projections  
General Fund

General Fund Only Forecast

General Fund - General Purpose Sources

	FY 24-25 Actual	FY 25-26 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	FY 30-31 Projected
Secured Property Tax	345,185,182	355,946,803	364,672,952	375,613,141	388,759,601	404,309,985	420,482,384	437,301,679
Redevelopment Increment	(15,481,233)	(17,276,640)	(16,352,827)	(16,843,412)	(17,432,931)	(18,130,248)	(18,855,458)	(19,609,676)
Residual Property Tax RPTTF	16,513,956	13,100,000	16,513,956	16,513,956	16,513,956	16,513,956	16,513,956	16,513,956
Unsecured Property Tax	9,430,416	9,585,135	9,242,314	9,334,737	9,428,084	9,522,365	9,617,588	9,713,764
Supplemental Property Tax	7,248,431	5,070,266	5,070,266	4,056,213	4,056,213	4,259,023	4,471,975	4,919,172
Documentary Transfer Tax	6,163,404	5,397,557	5,397,557	4,318,046	4,361,226	4,404,838	4,625,080	4,856,334
Sales Tax <sup>1</sup>	25,904,169	26,497,333	25,127,044	23,847,600	25,629,585	24,324,552	26,142,177	24,811,043
TOT <sup>2</sup>	7,518,356	8,027,338	7,518,356	7,142,438	7,285,287	7,430,992	7,653,922	7,883,540
Other	71,573	60,000	60,000	60,000	60,000	60,000	60,000	60,000
<b>Total Tax Revenue</b>	<b>402,554,252</b>	<b>406,407,792</b>	<b>417,249,618</b>	<b>424,042,718</b>	<b>438,661,020</b>	<b>452,695,463</b>	<b>470,711,624</b>	<b>486,449,812</b>
Other General Purpose Revenues	66,839,343	52,660,296	52,660,296	52,328,361	52,419,068	52,512,496	52,608,727	52,707,845
Use of One Time Fund Balances <sup>3</sup>	13,758,934	-	-	-	-	-	-	-
<b>Total General Purpose Sources</b>	<b>483,152,529</b>	<b>459,068,088</b>	<b>469,909,914</b>	<b>476,371,079</b>	<b>491,080,088</b>	<b>505,207,959</b>	<b>523,320,351</b>	<b>539,157,657</b>

General Fund - Departmental Revenues

	FY 24-25 Actual	FY 25-26 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	FY 30-31 Projected
Tax Revenue	62,871	77,540	77,540	77,540	77,540	77,540	77,540	77,540
Licenses, Permits, Franchises	13,740,136	15,577,661	13,786,711	13,990,202	14,196,712	14,406,286	14,618,970	14,834,810
Intergovernmental Revenues <sup>4</sup>	99,841,241	108,798,466	107,662,192	102,931,697	103,487,505	104,995,889	106,528,827	108,086,754
Fines, Forfeitures, Penalties	4,931,674	5,816,652	3,666,652	3,666,902	3,667,154	3,667,409	3,667,667	3,667,927
Revenue - Use of Money & Prop	1,674,772	1,667,527	1,667,527	1,667,527	1,667,527	1,667,527	1,667,527	1,667,527
Charges for Services	47,991,256	51,586,516	49,291,410	46,625,460	47,869,585	49,148,379	50,462,835	51,813,976
Miscellaneous Revenues	2,875,029	4,411,010	4,411,010	3,044,024	3,044,024	3,044,024	3,044,024	3,044,024
Other Financing Sources <sup>5</sup>	105,092,684	87,226,722	87,226,722	85,566,253	86,421,915	87,286,134	88,158,996	89,027,468
<b>Total Departmental Revenues</b>	<b>276,209,664</b>	<b>275,162,093</b>	<b>267,789,763</b>	<b>257,569,604</b>	<b>260,431,962</b>	<b>264,293,189</b>	<b>268,226,386</b>	<b>272,220,026</b>
<b>Total General Fund Sources</b>	<b>759,362,193</b>	<b>734,230,181</b>	<b>737,699,676</b>	<b>733,940,683</b>	<b>751,512,050</b>	<b>769,501,148</b>	<b>791,546,737</b>	<b>811,377,683</b>

General Fund Expenditures

Wages and Benefits

	FY 24-25 Actual	FY 25-26 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	FY 30-31 Projected
Wages/Pay	236,118,126	251,911,467	251,911,467	259,467,731	267,250,682	277,425,895	287,971,127	296,609,181
Overtime (wages only)	20,973,122	19,803,003	19,803,003	20,397,093	21,009,006	21,639,276	22,288,454	22,957,108
Extra Help (wages only)	10,470,767	9,976,781	9,976,781	10,276,085	10,584,367	10,901,898	11,228,955	11,565,824
Prorated Benefits	42,046,646	46,639,390	46,639,390	48,038,572	49,479,729	51,349,711	53,287,360	54,885,981
Medical Benefits	38,198,810	40,482,919	40,482,919	45,950,288	47,809,372	50,087,342	52,467,398	54,589,121
Other Fixed Benefits	3,385,035	3,230,924	3,230,924	3,230,924	3,230,924	3,230,924	3,230,924	3,230,924
Pension	51,802,692	55,917,444	55,917,444	58,807,415	61,845,435	65,533,100	69,424,109	73,005,117
Pension Obligation Bonds	20,612,214	19,374,679	19,374,679	18,406,167	19,268,120	20,166,381	15,084,158	(1,220,233)
Other Retiree Benefits (OPEB)	20,393,655	20,541,477	18,088,789	9,536,887	4,618,881	1,716,483	1,948,409	2,006,862
<b>Total Wages and Benefits<sup>6</sup></b>	<b>444,001,067</b>	<b>467,878,085</b>	<b>465,425,397</b>	<b>474,111,162</b>	<b>485,096,517</b>	<b>502,051,010</b>	<b>516,930,896</b>	<b>517,629,884</b>

Other Expenditures

	FY 24-25 Actual	FY 25-26 Adopted	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	FY 30-31 Projected
<b>Services and Supplies</b>	<b>178,639,162</b>	<b>211,971,824</b>	<b>211,971,824</b>	<b>220,996,979</b>	<b>231,143,959</b>	<b>242,439,444</b>	<b>255,120,475</b>	<b>269,479,819</b>
Liability Insurance	16,531,062	13,671,798	13,671,798	16,747,953	20,767,461	25,751,652	31,932,048	39,595,740
Other Services and Supplies	162,108,100	198,300,026	198,300,026	204,249,027	210,376,498	216,687,793	223,188,426	229,884,079
<b>Other Charges</b>	<b>41,379,062</b>	<b>40,198,922</b>	<b>40,198,922</b>	<b>41,002,901</b>	<b>41,822,959</b>	<b>42,659,418</b>	<b>43,512,606</b>	<b>44,382,858</b>
<b>Fixed Assets</b>	<b>25,228,130</b>	<b>2,203,702</b>	<b>2,203,702</b>	<b>2,203,702</b>	<b>2,203,702</b>	<b>2,203,702</b>	<b>2,203,702</b>	<b>2,203,702</b>
<b>Transfers (Details Below)</b>	<b>182,170,279</b>	<b>132,292,058</b>	<b>139,428,871</b>	<b>134,115,503</b>	<b>135,999,336</b>	<b>134,211,669</b>	<b>132,377,504</b>	<b>134,458,060</b>
Roads Ongoing Funding	17,534,677	18,073,544	18,073,544	18,639,354	19,233,455	19,857,261	20,512,257	21,200,003
In Home Support Services	15,642,578	16,268,281	16,268,281	16,919,012	17,595,772	18,299,603	19,031,587	19,792,851
Capital Projects/Facilities Maintenance	25,543,293	25,543,293	29,266,149	25,543,293	25,543,293	25,543,293	25,543,293	25,543,293
All Other Transfers	123,449,732	72,406,941	75,820,897	73,013,844	73,626,816	70,511,512	67,290,367	67,921,913
Reimbursements <sup>7</sup>	-125,401,210	-125,314,415	-125,314,415	-126,149,135	-127,610,599	-129,840,643	-131,764,764	-131,853,849
Contingencies	0	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>Total Other Expenditures</b>	<b>302,015,422</b>	<b>266,352,092</b>	<b>273,488,904</b>	<b>277,169,950</b>	<b>288,559,357</b>	<b>296,673,590</b>	<b>306,449,523</b>	<b>323,670,590</b>

<b>Total General Fund Expenditures</b>	<b>746,016,489</b>	<b>734,230,177</b>	<b>738,914,301</b>	<b>751,281,112</b>	<b>773,655,874</b>	<b>798,724,601</b>	<b>823,380,419</b>	<b>841,300,473</b>
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<b>Total Surplus (Deficit)</b>	<b>13,345,703</b>	<b>4</b>	<b>(1,214,625)</b>	<b>(17,340,429)</b>	<b>(22,143,823)</b>	<b>(29,223,453)</b>	<b>(31,833,682)</b>	<b>(29,922,790)</b>
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<sup>1</sup>Sales tax projections reflect potential economic downturn

<sup>2</sup>Includes only the 1/4 of Transient Occupancy Tax received by the General Fund.

<sup>3</sup>Use of fund balance includes FY 2023-24 Year End Fund Balance and Fund Balance Assignments programmed during the FY 2024-25 budget hearings.

<sup>4</sup>Includes Proposition 172 Public Safety Revenue.

<sup>5</sup>Primarily made up of transfers within the County.

<sup>6</sup>The FY2025-26 adopted budget for wages and benefits include 4.5% budgeted salary savings.

<sup>7</sup>Excludes Cost Plan Reimbursements, which are included in General Purpose Revenue.