

General Fund Only Forecast

General Fund - General Purpose Sources

	FY 24-25 Adopted	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Secured Property Tax	334,231,401	340,136,779	352,041,566	362,602,813	375,293,911	390,305,668	405,917,894
Redevelopment Increment	(15,118,481)	(15,987,111)	(16,546,660)	(17,043,060)	(17,639,567)	(18,345,150)	(19,078,956)
Residual Property Tax RPTTF	13,100,000	13,100,000	13,100,000	13,100,000	13,100,000	13,100,000	13,100,000
Unsecured Property Tax	9,785,400	9,554,024	9,649,564	9,746,060	9,843,520	9,941,956	10,041,375
Supplemental Property Tax	4,729,641	4,729,641	4,824,234	4,920,718	5,019,133	5,119,516	5,221,906
Documentary Transfer Tax	4,896,000	5,900,000	6,077,000	6,259,310	6,447,089	6,640,502	6,839,717
Sales Tax ¹	26,649,982	26,088,500	26,890,510	27,671,702	28,490,565	29,359,988	30,253,203
TOT ²	8,027,338	8,027,338	8,228,021	8,433,722	8,644,565	8,860,679	9,082,196
Other	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Total Tax Revenue	386,361,281	391,609,170	404,324,235	415,751,265	429,259,217	445,043,158	461,437,336
Other General Purpose Revenues	57,196,856	57,196,856	44,577,598	44,248,305	44,341,733	44,437,964	44,537,082
Use of One Time Fund Balances³	13,758,934	13,758,934	-	-	-	-	-

Total General Purpose Sources	457,317,071	462,564,960	448,901,833	459,999,570	473,600,950	489,481,122	505,974,418
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General Fund - Departmental Revenues

	FY 24-25 Adopted	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Tax Revenue	51,400	51,400	51,400	51,400	51,400	51,400	51,400
Licenses, Permits, Franchises	14,786,492	14,786,492	15,078,181	15,302,313	15,529,787	15,760,652	15,994,960
Intergovernmental Revenues ⁴	105,204,797	103,956,269	105,401,708	106,993,209	108,611,374	110,256,686	111,929,635
Fines, Forfeitures, Penalties	5,796,245	5,796,245	5,797,183	5,798,130	5,799,087	5,800,053	5,801,029
Revenue - Use of Money & Prop	1,601,838	1,601,838	1,601,838	1,601,838	1,601,838	1,601,838	1,601,838
Charges for Services	49,171,553	49,171,553	50,503,887	51,845,505	53,224,434	54,641,740	56,098,524
Miscellaneous Revenues	4,996,964	4,996,964	3,324,141	3,324,141	3,324,141	3,324,141	3,324,141
Other Financing Sources ⁵	58,925,292	58,925,292	53,936,363	54,475,727	55,020,484	55,570,689	56,126,396
Total Departmental Revenues	240,534,582	239,286,054	235,694,701	239,392,264	243,162,545	247,007,200	250,927,922

Total General Fund Sources	697,851,653	701,851,014	684,596,535	699,391,834	716,763,495	736,488,322	756,902,340
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General Fund Expenditures

Wages and Benefits

	FY 24-25 Adopted	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Wages/Pay	244,970,569	239,446,088	246,288,743	253,676,325	261,285,534	271,281,793	281,642,702
Overtime (wages only)	19,251,915	22,532,175	20,021,992	20,622,651	21,241,331	21,878,571	22,534,928
Extra Help (wages only)	9,291,266	10,707,514	9,662,916	9,952,804	10,251,388	10,558,930	10,875,697
Prorated Benefits	43,749,085	41,580,118	47,574,086	49,001,309	50,471,348	52,371,079	54,339,369
Medical Benefits	39,017,800	39,440,848	42,837,116	44,550,600	46,332,624	48,529,819	50,825,219
Other Fixed Benefits	3,358,519	3,321,925	3,358,519	3,358,519	3,358,519	3,358,519	3,358,519
Pension	56,054,943	51,526,218	60,955,851	64,040,217	67,280,652	71,179,103	75,289,637
Pension Obligation Bonds	20,074,074	20,710,038	17,809,870	19,490,328	20,384,806	21,316,568	16,268,850
Other Retiree Benefits (OPEB)	19,875,550	20,466,850	21,613,278	22,261,676	22,929,527	23,792,589	24,686,798
Total Wages and Benefits⁶	455,643,721	449,731,774	470,122,372	486,954,430	503,535,729	524,266,970	539,821,720

Other Expenditures

	FY 24-25 Adopted	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected
Services and Supplies	201,886,881	201,886,879	203,709,365	209,820,646	217,402,766	222,817,599	229,502,127
Other Charges	35,545,917	35,545,917	36,256,835	36,981,972	37,721,611	38,476,043	39,245,564
Fixed Assets	2,493,588	2,493,588	2,493,588	2,493,588	2,493,588	2,493,588	2,493,588
Transfers (Details Below)	142,039,319	143,961,468	113,460,067	115,082,329	116,762,967	114,770,072	112,728,628
<i>Roads Ongoing Funding</i>	<i>17,534,677</i>	<i>17,534,677</i>	<i>18,073,544</i>	<i>18,639,354</i>	<i>19,233,455</i>	<i>19,857,261</i>	<i>20,512,257</i>
<i>In Home Support Services</i>	<i>15,642,578</i>	<i>15,642,578</i>	<i>16,268,281</i>	<i>16,919,012</i>	<i>17,595,772</i>	<i>18,299,603</i>	<i>19,031,587</i>
<i>Capital Projects/Facilities Maintenance</i>	<i>23,621,144</i>	<i>25,543,293</i>	<i>25,543,293</i>	<i>25,543,293</i>	<i>25,543,293</i>	<i>25,543,293</i>	<i>25,543,293</i>
<i>All Other Transfers</i>	<i>85,240,921</i>	<i>85,240,921</i>	<i>53,574,950</i>	<i>53,980,670</i>	<i>54,390,446</i>	<i>51,069,915</i>	<i>47,641,490</i>
Reimbursements⁷	-145,906,559	-145,906,559	-148,224,741	-150,878,228	-153,447,008	-156,605,817	-158,929,027
Contingencies	6,148,786	6,148,786	6,148,786	6,148,786	6,148,786	6,148,786	6,148,786
Total Other Expenditures	242,207,932	244,130,079	213,843,901	219,649,093	227,082,710	228,100,271	231,189,666

Total General Fund Expenditures	697,851,653	693,861,853	683,966,273	706,603,523	730,618,440	752,367,242	771,011,386
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Total Surplus (Deficit)	0	7,989,161	630,262	(7,211,689)	(13,854,945)	(15,878,920)	(14,109,046)
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¹Sales tax projections based on HdL 2024 Calendar Q2 projections.

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

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

⁴Includes Proposition 172 Public Safety Revenue.

⁵Primarily made up of transfers within the County.

⁶The FY2024-25 adopted budget for wages and benefits include 4.3% budgeted salary savings.

⁷Excludes Cost Plan Reimbursements, which are included in General Purpose Revenue.