

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	5,171,671	5,275,105	5,380,607	5,488,219	5,597,983
Documentary Transfer Tax	6,163,404	5,397,557	5,397,557	5,451,533	5,506,048	5,561,108	5,616,719	5,672,887
Sales Tax ¹	25,904,169	26,497,333	25,834,085	26,352,566	27,042,553	27,815,813	28,618,815	29,449,575
TOT ²	7,518,356	8,027,338	8,027,338	8,027,338	8,027,338	8,027,338	8,027,338	8,027,338
Other	71,573	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Total Tax Revenue	402,554,252	406,407,792	418,465,641	429,681,530	443,179,753	459,060,923	475,569,562	492,727,506
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 ³	13,758,934	-	-	-	-	-	-	-
Total General Purpose Sources	483,152,529	459,068,088	471,125,937	482,009,891	495,598,821	511,573,420	528,178,289	545,435,351

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 ⁴	99,841,241	108,798,466	107,662,192	109,245,147	110,874,242	112,530,361	114,213,988	115,925,618
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 ⁵	105,092,684	87,226,722	87,226,722	85,566,253	86,421,915	87,286,134	88,158,996	89,027,468
Total Departmental Revenues	276,209,664	275,162,093	267,789,763	263,883,055	267,818,699	271,827,660	275,911,547	280,058,890
Total General Fund Sources	759,362,193	734,230,181	738,915,700	745,892,945	763,417,521	783,401,080	804,089,836	825,494,242

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
Total Wages and Benefits ⁶	444,001,067	467,878,085	465,425,397	474,111,162	485,096,517	502,051,010	516,930,896	517,629,884

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
Services and Supplies	178,639,162	211,971,824	211,971,824	220,996,979	231,143,959	242,439,444	255,120,475	269,479,819
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
Other Charges	41,379,062	40,198,922	40,198,922	41,002,901	41,822,959	42,659,418	43,512,606	44,382,858
Fixed Assets	25,228,130	2,203,702	2,203,702	2,203,702	2,203,702	2,203,702	2,203,702	2,203,702
Transfers (Details Below)	182,170,279	132,292,058	139,428,871	133,447,388	135,407,325	133,699,332	131,948,561	134,116,383
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	18,006,617	18,006,617	19,260,530	20,030,951	20,832,189	21,665,477	22,532,096
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	70,668,604	74,082,560	70,004,211	70,599,626	67,466,589	64,227,534	64,840,991
Reimbursements ⁷	-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
Total Other Expenditures	302,015,422	266,352,092	273,488,904	276,501,836	287,967,346	296,161,254	306,020,580	323,328,913
Total General Fund Expenditures	746,016,489	734,230,177	738,914,301	750,612,997	773,063,863	798,212,264	822,951,475	840,958,796
Total Surplus (Deficit)	13,345,703	4	1,398	(4,720,052)	(9,646,342)	(14,811,184)	(18,861,639)	(15,464,554)

¹Sales tax projections based on HdL 2025 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 FY2025-26 adopted budget for wages and benefits include 4.5% budgeted salary savings.

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