

Five-Year Projections
General Fund Summary

	FY 20-21 Adopted	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Total General Fund Sources	\$563,219,649	\$568,446,834	\$549,456,525	\$557,985,789	\$571,269,967	\$588,075,784
Total General Fund Expenditures	\$563,219,649	\$564,510,329	\$551,609,508	\$574,306,254	\$580,265,505	\$595,897,587
Total Surplus (Deficit)	\$0	\$3,936,505	(\$2,152,983)	(\$16,320,465)	(\$8,995,538)	(\$7,821,803)

General Fund Only Forecast

General Fund - General Purpose Sources

	FY 20-21 Adopted	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Secured Property Tax	276,342,863	276,342,863	282,937,330	289,797,080	297,380,547	305,074,044
Redevelopment Increment	(13,606,069)	(13,606,069)	(13,428,190)	(13,562,472)	(13,765,909)	(13,972,398)
Residual Property Tax RPTTF	6,000,000	6,000,000	5,775,000	5,775,000	5,775,000	5,775,000
Unsecured Property Tax	5,814,000	5,814,000	5,755,860	5,698,301	5,698,301	5,755,284
Supplemental Property Tax	2,842,163	2,842,163	3,048,335	2,430,863	2,472,325	2,534,678
Documentary Transfer Tax	3,464,123	5,964,123	5,000,000	5,050,000	5,125,750	5,202,636
Sales Tax ¹	20,177,000	21,035,151	22,668,019	23,836,310	24,982,128	26,153,291
TOT ²	3,734,258	3,734,258	4,667,823	4,901,214	5,146,274	5,403,588
Other	69,381	69,381	70,000	70,000	70,000	70,000
Total Tax Revenue	304,837,719	308,195,870	316,494,176	323,996,296	332,884,416	341,996,124
Other General Purpose Revenues	51,952,541	51,272,541	34,789,222	34,573,437	34,659,370	34,747,881
Use of One Time Fund Balances³	16,089,685	16,089,685	2,756,000	278,000	-	-

Total General Purpose Sources	372,879,945	375,558,096	354,039,398	358,847,733	367,543,786	376,744,005
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General Fund - Departmental Revenues

	FY 20-21 Adopted	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Tax Revenue	233,510	233,510	233,510	233,510	233,510	233,510
Licenses, Permits, Franchises	15,166,245	15,166,245	14,591,130	14,591,130	15,281,268	16,730,558
Intergovernmental Revenues ⁴	80,370,025	82,919,059	84,098,913	86,226,759	88,377,079	90,596,560
Fines, Forfeitures, Penalties	5,858,909	5,858,909	5,858,909	5,858,909	5,858,909	5,858,909
Revenue - Use of Money & Prop	557,513	557,513	557,513	557,513	557,513	557,513
Charges for Services	53,067,712	53,067,712	55,654,304	58,129,885	59,548,154	60,946,662
Miscellaneous Revenues	2,520,617	2,520,617	2,520,617	2,520,617	2,520,617	2,520,617
Other Financing Sources ⁵	32,565,174	32,565,174	31,902,232	31,019,734	31,349,131	33,887,451
Total Departmental Revenues	190,339,705	192,888,739	195,417,127	199,138,057	203,726,181	211,331,780

Total General Fund Sources	563,219,649	568,446,834	549,456,525	557,985,789	571,269,967	588,075,784
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General Fund Expenditures

Wages and Benefits

	FY 20-21 Adopted	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Wages/Pay	191,418,034	191,418,034	195,438,803	200,285,882	204,500,923	208,810,803
Prorated Benefits	54,616,601	54,616,601	55,539,590	57,792,141	59,092,464	60,422,044
Medical Benefits	31,866,153	31,866,153	32,503,476	33,738,695	34,413,469	35,101,739
Other Fixed Benefits	1,451,215	1,451,215	1,451,215	1,477,863	1,477,863	1,477,863
Pension	45,501,744	45,501,744	46,525,533	53,165,130	59,340,891	61,889,582
Pension Obligation Bonds ⁶	27,355,410	27,355,410	28,077,520	29,068,013	16,871,104	17,654,614
Other Retiree Benefits (OPEB)	16,570,848	16,570,848	16,943,692	17,629,211	18,025,868	18,431,451
Total Wages and Benefits⁷	368,780,005	368,780,005	376,479,828	393,156,935	393,722,582	403,788,095

Other Expenditures

	FY 20-21 Adopted	FY 20-21 Projected	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected
Services and Supplies	149,435,304	149,435,304	152,078,947	155,534,066	160,200,087	165,006,090
Other Charges	31,595,727	31,595,727	28,657,642	29,230,794	29,815,410	30,411,718
Fixed Assets	6,241,123	6,241,123	6,241,123	6,241,123	6,241,123	6,241,123
Transfers (Details Below)	111,554,505	112,845,185	93,632,854	96,729,031	97,987,853	99,279,128
Roads Ongoing Funding	16,323,905	16,323,905	16,522,640	16,725,349	16,932,112	17,143,011
In Home Support Services	11,257,156	12,547,836	12,917,813	13,434,526	13,971,907	14,530,783
Capital Projects/Facilities Maintenance ⁸	5,256,745	5,256,745	13,406,745	14,906,745	14,906,745	14,906,745
All Other Transfers	78,716,699	78,716,699	50,785,656	51,662,412	52,177,089	52,698,589
Reimbursements ⁹	-109,387,016	-109,387,016	-110,480,886	-111,585,695	-112,701,552	-113,828,567
Contingencies	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Other Expenditures	194,439,644	195,730,324	175,129,680	181,149,319	186,542,923	192,109,493

Total General Fund Expenditures	563,219,649	564,510,329	551,609,508	574,306,254	580,265,505	595,897,587
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Total Surplus (Deficit)	-	3,936,505	(2,152,983)	(16,320,465)	(8,995,538)	(7,821,803)
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Expenditures with 1x Sources Decreasing¹⁰			352,647	2,830,647	5,311,447	5,311,447
Deficit if Expenditures with 1x sources drop			(1,800,336)	(13,489,818)	(3,684,091)	(2,510,356)

¹Sales tax projections based on HdL 2020 Calendar Q2 projections²Includes only the 1/4 of Transient Occupancy Tax received by the General Fund.³Use of fund balance includes FY 2019-20 Year End Fund Balance and Fund Balance Assignments used programmed during the FY 2020-21 budget hearings.⁴Includes Proposition 172 Public Safety Revenue.⁵Primarily made up of transfers within the County.⁶2003 Pension Obligation Bonds are completed in FY 2022-23.⁷Wages and benefits increase in FY 2022-23 include \$7 million for staffing at the Main Adult Detention Facility Behavioral Health Unit.⁸In FY 2020-21 Capital Projects Contribution of \$5.5 Million paid from proceeds of Tobacco Bond refinancing rather than General Fund.⁹Excludes Cost Plan Reimbursements, which are included in General Purpose Revenue.¹⁰Items funded with 1x funding for 1 to 3 years during FY 2020-21 budget hearings are assumed to continue, although revenue drops out.

	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Tax Revenues	Projected	Projected	Projected	Projected
Secured Prop Tax	2.39%	2.42%	2.62%	2.59%
Unsecured Prop Tax	-1.00%	-1.00%	0.00%	1.00%
Supplemental Prop Tax	5.00%	5.00%	5.00%	5.00%
Document Transfer Tax %	1.00%	1.00%	1.50%	1.50%
Sales Tax %	7.76%	5.15%	4.81%	4.69%
TOT %	25.00%	5.00%	5.00%	5.00%
Other Tax %	0.00%	0.00%	0.00%	0.00%

	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Other Revenues	Projected	Projected	Projected	Projected
Tax Revenues	0.00%	0.00%	0.00%	0.00%
Licenses, Permits, Franchises Permit Sonoma)	-4.00%	0.00%	5.00%	10.00%
Licenses, Permits, Franchises (Other)	0.00%	0.00%	0.00%	0.00%
Proposition 172	5.60%	3.80%	3.70%	3.70%
Intergovernmental revenues	0.00%	1.00%	1.00%	1.00%
Fines, Foreitures and Penalties (General)	0.00%	0.00%	0.00%	0.00%
Fines, Foreitures and Penalties (Permit Sonoma)	-10.00%	-10.00%	-10.00%	-10.00%
Use of Money and Property	0.00%	0.00%	0.00%	0.00%
Charges for Services (Permit Sonoma)	10.00%	10.00%	0.00%	0.00%
Charges for Services (Regional Parks)	10.00%	5.00%	3.00%	2.00%
Charges for Services (Other)	3.00%	3.00%	3.00%	3.00%

	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Wages and Benefits	Projected	Projected	Projected	Projected
Wages increase	2.25%	2.25%	2.25%	2.25%
Pension (additional to Wage changes)	0%	10%	2%	2%
POB	2.64%	3.53%	-41.96%	4.64%
OPEB	8.80%	8.80%	8.80%	8.80%
Insurance %	2%	2%	2%	2%

	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Other Expenditures	Projected	Projected	Projected	Projected
S&S	1.00%	3.00%	3.00%	3.00%
Other	2.00%	2.00%	2.00%	2.00%
Capital	0.00%	0.00%	0.00%	0.00%
Financing Uses	1.00%	1.00%	1.00%	1.00%
Pavement	2.00%	2.00%	2.00%	2.00%
IHSS	4.00%	4.00%	4.00%	4.00%
Reimbursements	1.00%	1.00%	1.00%	1.00%
Contingencies	0.00%	0.00%	0.00%	0.00%