

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	273,766,443	282,937,330	289,797,080	297,380,547	305,074,044
Redevelopment Increment	(13,606,069)	(13,847,544)	(13,428,190)	(13,696,754)	(14,039,173)	(14,390,152)
Residual Property Tax RPTTF	6,000,000	6,130,989	6,000,000	6,000,000	6,000,000	6,000,000
Unsecured Property Tax	5,814,000	7,375,207	7,000,000	7,000,000	7,000,000	7,070,000
Supplemental Property Tax	2,842,163	3,664,711	3,500,000	2,830,136	2,815,087	2,816,575
Documentary Transfer Tax	3,464,123	6,678,000	5,500,000	5,555,000	5,638,325	5,722,900
Sales Tax ¹	20,177,000	22,491,000	23,358,000	24,408,814	24,896,990	25,394,930
TOT ²	3,734,258	3,734,258	3,900,000	4,095,000	4,299,750	4,514,738
Other	69,381	47,008	60,000	60,000	60,000	60,000
Total Tax Revenue	304,837,719	310,040,072	318,827,140	326,049,276	334,051,526	342,263,034
Other General Purpose Revenues	51,952,541	54,725,952	29,596,994	29,898,923	29,986,988	30,077,695
Use of One Time Fund Balances³	16,089,685	16,089,685	2,200,000	-	-	-

Total General Purpose Sources	372,879,945	380,855,709	350,624,134	355,948,199	364,038,514	372,340,728
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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	271,452	17,430	17,430	17,430	17,430
Licenses, Permits, Franchises	15,166,245	13,927,492	15,135,989	15,135,989	15,278,902	15,423,244
Intergovernmental Revenues ⁴	80,370,025	83,321,690	82,368,896	83,672,208	84,998,146	86,347,127
Fines, Forfeitures, Penalties	5,858,909	5,736,262	6,161,168	6,161,168	6,161,168	6,161,168
Revenue - Use of Money & Prop	557,513	437,402	631,917	631,917	631,917	631,917
Charges for Services	53,067,712	50,777,461	46,421,718	47,733,414	48,917,694	50,074,345
Miscellaneous Revenues	2,520,617	3,867,913	2,681,733	2,681,733	2,681,733	2,681,733
Other Financing Sources ⁵	32,565,174	37,198,694	36,936,064	35,105,424	33,275,678	33,652,463
Total Departmental Revenues	190,339,705	195,538,366	190,354,915	191,139,284	191,962,668	194,989,427

Total General Fund Sources	563,219,649	576,394,075	540,979,049	547,087,482	556,001,182	567,330,156
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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	187,466,403	194,033,400	202,571,410	206,856,679	211,238,365
Prorated Benefits	54,616,601	53,489,097	61,926,575	64,547,601	65,999,922	67,484,920
Medical Benefits	31,866,153	31,208,309	31,906,311	33,176,448	33,839,977	34,516,776
Other Fixed Benefits	1,451,215	1,421,256	1,463,783	1,492,565	1,492,565	1,492,565
Pension	45,501,744	44,562,407	45,928,556	48,912,913	58,946,829	61,478,595
Pension Obligation Bonds ⁶	27,355,410	27,355,410	29,139,867	29,068,013	16,871,104	17,654,614
Other Retiree Benefits (OPEB)	16,570,848	16,228,760	16,814,755	17,560,964	17,956,086	18,360,097
Total Wages and Benefits⁷	368,780,005	361,731,641	381,213,246	397,329,914	401,963,160	412,225,933

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	157,169,424	153,752,707	157,258,038	161,975,779	166,835,053
Other Charges	31,595,727	30,435,307	26,874,674	27,412,167	27,960,411	28,519,619
Fixed Assets	6,241,123	7,841,265	5,774,163	5,774,163	5,774,163	5,774,163
Transfers (Details Below)	111,554,505	108,480,076	88,109,790	89,039,973	90,243,236	91,478,396
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	74,351,590	45,262,592	43,973,354	44,432,472	44,897,857
Reimbursements ⁹	-109,387,016	-103,745,261	-119,745,532	-120,942,987	-122,152,417	-123,373,941
Contingencies	5,000,000	3,890,608	5,000,000	5,000,000	5,000,000	5,000,000
Total Other Expenditures	194,439,644	204,071,419	159,765,802	163,541,355	168,801,173	174,233,290

Total General Fund Expenditures	563,219,649	565,803,060	540,979,048	560,871,269	570,764,333	586,459,223
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Total Surplus (Deficit)	-	10,591,015	-	(13,783,787)	(14,763,151)	(19,129,067)
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¹Sales tax projections based on HdL 2020 Calendar Q3 projections for FY 2020-21 and FY 2021-22.²Includes 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 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.

	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Tax Revenues	Projected	Projected	Projected	Projected
Secured Prop Tax	3.35%	2.42%	2.62%	2.59%
Unsecured Prop Tax	-5.09%	0.00%	0.00%	1.00%
Supplemental Prop Tax	-4.49%	-19.14%	-0.53%	0.05%
Document Transfer Tax %	-17.64%	1.00%	1.50%	1.50%
Sales Tax %	3.85%	4.50%	2.00%	2.00%
TOT %	4.44%	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	-93.58%	0.00%	0.00%	0.00%
Licenses, Permits, Franchises	8.68%	0.00%	0.94%	0.94%
Proposition 172	5.60%	2.00%	2.00%	2.00%
Other Intergovernmental revenues	0.00%	0.00%	0.00%	0.00%
Fines, Foreitures and Penalties	7.41%	0.00%	0.00%	0.00%
Use of Money and Property	44.47%	0.00%	0.00%	0.00%
Charges for Services (Other)	-8.58%	2.83%	2.48%	2.36%

	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Wages and Benefits	Projected	Projected	Projected	Projected
Wages increase	3.50%	4.40%	2.12%	2.12%
Pension	3%	6%	21%	4%
POB	2.64%	3.53%	-41.96%	4.64%
OPEB	0.00%	0.00%	0.00%	0.00%
Medical	2%	4%	2%	2%

	FY 21-22	FY 22-23	FY 23-24	FY 24-25
Other Expenditures	Projected	Projected	Projected	Projected
S&S	-2.17%	3.00%	3.00%	3.00%
Other	-11.70%	2.00%	2.00%	2.00%
Capital	-26.36%	0.00%	0.00%	0.00%
Financing Uses	-100.00%	1.00%	1.00%	1.00%
Pavement	2.00%	2.00%	2.00%	2.00%
IHSS	2.95%	4.00%	4.00%	4.00%
Reimbursements	15.42%	1.00%	1.00%	1.00%
Contingencies	0.00%	0.00%	0.00%	0.00%