

General Fund Only Forecast

General Fund - General Purpose Sources

	FY 21-22 Adopted	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
Secured Property Tax	282,937,330	285,809,673	295,584,966	304,791,055	314,273,327	323,960,510	333,938,308
Redevelopment Increment	(13,428,190)	(13,812,993)	(14,227,383)	(14,654,205)	(15,093,831)	(15,546,646)	(16,013,045)
Residual Property Tax RPTTF	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Unsecured Property Tax	7,000,000	7,000,000	7,000,000	7,000,000	7,070,000	7,140,700	7,212,107
Supplemental Property Tax	3,500,000	3,500,000	2,830,136	2,815,087	2,867,090	2,869,618	2,923,721
Documentary Transfer Tax	5,500,000	5,500,000	5,610,000	5,694,150	5,779,562	5,866,256	5,954,250
Sales Tax ¹	23,702,000	24,175,000	25,467,000	26,737,000	27,996,000	29,248,000	29,832,960
TOT ²	3,900,000	5,502,472	5,667,546	5,837,573	5,983,512	6,133,100	6,286,428
Other	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Total Tax Revenue	323,171,140	327,734,152	337,992,266	348,280,661	358,935,660	369,731,538	380,194,728
Other General Purpose Revenues	41,796,994	41,796,994	34,820,124	34,908,189	34,998,896	35,092,324	35,188,555
Use of One Time Fund Balances³	8,200,000	8,200,000	-	-	-	-	-
Total General Purpose Sources	373,168,134	377,731,146	372,812,390	383,188,850	393,934,557	404,823,862	415,383,284

General Fund - Departmental Revenues

	FY 21-22 Adopted	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
Tax Revenue	17,430	17,430	17,430	17,430	17,430	17,430	17,430
Licenses, Permits, Franchises	15,135,989	15,135,989	15,135,989	15,278,902	15,423,244	15,569,029	15,716,273
Intergovernmental Revenues ⁴	82,704,965	87,014,155	87,884,297	89,291,082	90,722,494	92,178,989	93,661,036
Fines, Forfeitures, Penalties	6,161,168	6,161,168	6,161,168	6,161,168	6,161,168	6,161,168	6,161,168
Revenue - Use of Money & Prop	631,917	631,917	631,917	631,917	631,917	631,917	631,917
Charges for Services	46,422,864	46,422,864	47,734,594	48,918,909	50,075,597	51,265,723	52,490,264
Miscellaneous Revenues	2,681,733	2,681,733	2,681,733	2,681,733	2,681,733	2,681,733	2,681,733
Other Financing Sources ⁵	39,712,840	39,712,840	34,398,859	35,091,855	35,442,774	35,797,202	36,155,174
Total Departmental Revenues	193,468,906	197,778,096	194,645,987	198,072,997	201,156,357	204,303,192	207,514,994
Total General Fund Sources	566,637,040	575,509,242	567,458,378	581,261,847	595,090,914	609,127,054	622,898,278

General Fund Expenditures

Wages and Benefits

	FY 21-22 Adopted	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
Wages/Pay	194,154,737	194,154,737	199,700,012	209,864,967	214,465,209	219,129,134	223,897,159
Prorated Benefits	67,236,359	67,236,359	69,281,673	72,625,265	74,314,787	76,027,696	77,778,839
Medical Benefits	31,906,311	31,906,311	32,544,437	33,840,471	34,517,281	35,207,626	35,911,779
Other Fixed Benefits	1,463,783	1,463,783	1,463,783	1,493,164	1,493,164	1,493,164	1,493,164
Pension	45,928,556	45,928,556	48,272,205	59,723,147	62,334,769	65,046,978	67,876,106
Pension Obligation Bonds ⁶	29,139,867	29,139,867	29,068,013	16,871,104	17,654,614	18,466,726	19,316,195
Other Retiree Benefits (OPEB)	16,814,755	16,814,755	17,326,256	18,221,392	18,645,287	19,075,049	19,514,403
Total Wages and Benefits⁷	386,644,368	386,644,368	397,656,379	412,639,510	423,425,110	434,446,373	445,787,645

Other Expenditures

	FY 21-22 Adopted	FY 21-22 Projected	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected	FY 26-27 Projected
Services and Supplies	160,607,944	160,607,944	164,667,804	170,895,338	174,914,948	180,162,397	185,567,268
Other Charges	27,224,674	27,224,674	27,769,167	28,324,551	28,891,042	29,468,863	30,058,240
Fixed Assets	5,909,326	5,909,326	5,909,326	5,909,326	5,909,326	5,909,326	5,909,326
Transfers (Details Below)	100,708,822	101,703,838	90,734,245	91,895,368	93,086,291	94,307,999	95,561,512
Roads Ongoing Funding	16,663,077	16,663,077	16,865,786	17,072,549	17,283,448	17,498,565	17,717,984
In Home Support Services	12,917,813	12,917,813	13,434,526	13,971,907	14,530,783	15,112,014	15,716,495
Capital Projects/Facilities Maintenance	13,406,745	14,401,761	15,901,761	15,901,761	15,901,761	15,901,761	15,901,761
All Other Transfers	57,721,187	57,721,187	44,532,173	44,949,151	45,370,299	45,795,659	46,225,272
Reimbursements ⁸	-121,123,787	-121,123,787	-122,335,024	-123,558,375	-124,793,958	-126,041,898	-127,302,317
Contingencies	6,665,693	6,665,693	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Total Other Expenditures	179,992,672	180,987,688	171,745,518	178,466,208	183,007,649	188,806,686	194,794,029
Total General Fund Expenditures	566,637,040	567,632,056	569,401,898	591,105,718	606,432,759	623,253,059	640,581,674

Total Surplus (Deficit)	(0)	7,877,186	(1,943,520)	(9,843,871)	(11,341,845)	(14,126,006)	(17,683,396)
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¹Sales tax projections based on HdL 2021 Calendar Q2 projections.

-0.016935347

²Includes only the 1/4 of Transient Occupancy Tax received by the General Fund.³Use of fund balance includes FY 2020-21 Year End Fund Balance and Fund Balance Assignments programmed during the FY 2021-22 budget hearings.⁴Includes Proposition 172 Public Safety Revenue.⁵Primarily made up of transfers within and between County departments.⁶2003 Pension Obligation Bonds are completed in FY 2022-23.⁷Wages and benefits increase in FY 2023-24 include \$7.1 million for staffing at the Main Adult Detention Facility Behavioral Health Unit.⁸Excludes Cost Plan Reimbursements, which are included in General Purpose Revenue.