General Fund

Five Year Projection

Gross Cost by Classification

(Contract rates)

	FY 10-11 Unaudited A	FY 11-12 Unaudited B	FY 12-13 Revised Budget C	FY 12-13 Projected D			FY 13-14 Proposed E	FY 14-15 Projected F	FY 15-16 Projected G	FY 16-17 Projected H	FY 17-18 Projected I		
Beginning Available Balance	$ 2,570,256	$ 6,340,374	$ 7,414,967	$ 11,084,523			$ 6,609,023	$ 6,609,023	$ 7,984,023	$ 9,461,024	$ 11,017,024		
% annual expenditures	4%	4%											
Revenues													
Tax and other unrestricted revenues	59,276,870	56,526,773	56,662,519	57,063,699			57,441,022	58,352,198	59,291,349	60,259,425	61,257,408		
Sales tax- Measure B	-	2,521,056	10,148,000	10,148,000			100,000	11,544,000	12,005,760	12,485,990	12,985,430		
Program revenues	10,544,362	13,258,582	11,895,629	11,705,768			2,[illegible]5,508	11,357,571	9,633,550	9,653,795	9,674,850		
Subtotal, unrestricted revenues	69,821,232	72,306,411	78,706,148	78,917,467			81,306,[illegible]30	81,253,769	80,930,659	82,399,210	83,917,688		
% annual growth			13%	13%			3%	0%	0%	2%	2%		
Expenditures													
Salaries and Benefits (without Measure B)													
Salaries	34,133,952	34,980,745	36,487,708	35,363,945	53%	38%	32,987,371	26,049,639	24,005,953	22,105,953	21,205,953	34%	23%
Overtime, part time and acting pay							4,079,245	4,079,245	4,079,245	4,079,245	4,079,245	7%	4%
Pension (normal cost and unfunded liability)	8,049,981	10,441,493	12,085,159	11,990,4[illegible]	18%	13%	13,890,102	14,377,274	15,560,184	16,804,987	17,958,309	29%	20%
Workers compensation	3,938,193	4,527,123	4,435,827	4,400,918	7%	5%	4,374,480	4,078,092	4,024,098	4,036,330	4,047,696	7%	4%
Health benefits	2,822,385	2,253,707	4,089,341	4,059,418	[illegible]	4%	4,173,924	4,294,122	4,517,662	4,761,090	4,987,948	8%	5%
Retiree health benefits (normal cost and unfunded liability)	3,146,411	3,331,121	5,508,248	[illegible]468,3[illegible]	8%	6%	7,117,123	7,017,957	7,006,337	7,018,366	7,029,560	11%	8%
Social security/other benefits	2,030,333	1,899,377	2,196,128	2,[illegible]31,167	3%	2%	2,439,011	2,384,624	2,392,020	2,379,551	2,382,657	4%	3%
Compensated absences	781,093	1,122,928	2,325,000	2,3[illegible]000	3%	3%	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	2%	1%
PERS supplemental payment	5,215,567	-	671,[illegible]00	[illegible]71,000	1%	1%						0%	0%
Anticipated compensation reduction							(5,500,000)						
Anticipated cost reduction								(1,400,000)	(1,900,000)	(900,000)	(700,000)	-1%	-1%
Subtotal, salaries and benefits	60,117,915	58,556,494	67,798,411	[illegible]6,460,203	100%	72%	64,761,256	62,080,953	60,885,499	61,485,522	62,191,368	100%	68%
Vehicle maintenance/replacement	2,661,060	2,812,068	2,79[illegible]68	2,799,986		3%	2,870,221	2,870,221	2,870,221	2,870,221	2,870,221		3%
Utilities	1,455,496	1,460,394	[illegible]605,611	1,549,231		2%	1,748,750	1,748,750	1,748,750	1,748,750	1,748,750		2%
Service and supplies	7,748,612	8,105,39[illegible]	8,925,088	9,484,850		10%	10,652,056	10,759,134	10,867,718	10,977,016	11,087,208		12%
Bonds/leases	452,799	43[illegible]424	442,551	441,648		0%	515,000	1,116,464	1,116,464	1,116,464	1,116,464		1%
Bankruptcy costs	1,644,953	8[illegible]758	200,000	200,000		0%	100,000						0%
Bankruptcy claims pool	2,328,409		-			0%	-	-	-	-	-		0%
Infrastructure/capital maintenance, including streets	688,50[illegible]	7[illegible]3,27[illegible]	650,000	650,000		1%	650,000	850,000	1,050,000	1,250,000	1,450,000		2%
Measure B			10,396,717	11,169,056		12%	9,600,000	10,044,000	10,505,760	10,985,990	11,485,430		12%
Subtotal, before reimbursements	77,097,744	72[illegible]0,807	92,817,346	92,754,974		100%	90,897,283	89,469,522	89,044,412	90,433,963	91,949,441		100%
Interfund reimbursements	(9,630,040)	(9,912,704)	(9,528,276)	(9,244,854)			(9,590,753)	(9,590,753)	(9,590,753)	(9,590,753)	(9,590,753)		
Subtotal, expenditures	67,467,704	63,068,103	83,289,070	83,510,120			81,306,530	79,878,769	79,453,659	80,843,210	82,358,688		
Drawdown of restricted funds	1,416,590	(4,494,159)	113,453	117,153									
Measure B Participatory budgeting													
Annual Operating Results	3,770,118	4,744,149	(4,469,469)	(4,475,500)			-	1,375,000	1,477,000	1,556,000	1,559,000		
Ending Available Balance													
Non-Measure B	6,340,374	8,563,467	673,159	5,109,023			3,609,023	3,484,023	3,461,024	3,517,024	3,576,023.54		
Measure B	-	2,521,056	2,272,339	1,500,000			3,000,000	4,500,000	6,000,000	7,500,000	9,000,000		
Total	$ 6,340,374	$ 11,084,523	$ 2,945,498	$ 6,609,023			$ 6,609,023	$ 7,984,023	$ 9,461,024	$ 11,017,024	$ 12,576,024		
% annual expenditures	9.4%	17.6%	3.5%	9.1%			9.2%	11.4%	13.7%	15.8%	17.7%		
% annual expenditures (excluding Measure B)	9.4%	13.6%	0.8%	7.1%			5.0%	5.0%	5.0%	5.0%	5.0%		

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