

**General Fund**  
**Five Year Financial Forecast**  
**Gross Cost by Classification**  
*(Contract rates)*  
*(including Measure B)*

	FY 12-13									
	Adopted	Projected	Adopted	Projected	Projected	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
FY 11-12	Budget	C	D	E	F	G	H	I	J	K
Unaudited	C	D	E	F	G	H	I	J	K	L
<b>Beginning Available Balance</b>	\$ 6,340,374	\$ 9,209,374	\$ 11,084,523	\$ 7,542,107	\$ 7,166,107	\$ 6,955,107	\$ 7,955,107	\$ 8,955,107	\$ 9,955,107	\$ 9,955,107
<b>Revenues</b>										
Tax and other unrestricted revenues	56,526,773	55,446,371	57,063,699	58,000,390	58,600,530	59,538,828	60,506,033	61,503,129	62,531,137	62,531,137
Sales tax- Measure B	2,521,056	9,648,000	10,148,000	11,100,000	11,544,000	12,005,760	12,485,991	12,985,431	13,504,847	13,504,847
Program revenues	13,258,582	12,634,129	11,827,400	13,670,157	11,057,856	10,038,103	10,058,348	10,079,403	10,101,300	10,101,300
Subtotal, unrestricted revenues	72,306,411	77,728,500	79,039,099	82,770,547	81,202,386	81,582,691	83,050,372	84,567,963	86,137,284	86,137,284
% annual growth		7%	9%	5%	-2%	0%	2%	2%	2%	2%
<b>Expenditures</b>										
<b>Salaries and Benefits</b> (without Measure B)										
Salaries	35,033,303	37,376,426	35,502,088	38,381,330	38,213,128	35,944,425	36,540,425	36,043,425	36,319,425	36,319,425
Pension (normal cost and unfunded liability)	10,441,493	12,381,398	11,990,404	14,227,665	14,516,646	15,843,137	16,877,685	17,912,233	18,626,217	18,626,217
Workers compensation	4,527,123	4,544,988	4,400,918	4,639,949	4,472,282	4,270,225	4,289,958	4,308,351	4,326,701	4,326,701
Health benefits	2,253,707	4,182,890	4,059,418	4,333,745	4,596,923	4,869,598	5,210,772	5,565,966	5,916,216	5,916,216
Retiree health benefits (normal cost and unfunded liability)	3,331,121	5,632,980	5,468,351	7,130,004	7,091,994	7,025,695	7,025,862	7,026,028	7,026,192	7,026,192
Social security/other benefits	1,899,377	2,242,903	2,181,167	2,521,558	2,501,190	2,473,181	2,482,604	2,487,935	2,493,867	2,493,867
Compensated absences	1,122,928	900,000	2,996,172	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
PERS supplemental payment		671,000								
Anticipated cost/compensation reduction				(5,200,000)	(8,900,000)	(9,000,000)	(10,100,000)	(10,400,000)	(10,700,000)	(10,700,000)
Subtotal, salaries and benefits	58,609,052	67,932,555	67,269,518	67,234,251	63,692,163	62,626,261	63,527,306	64,143,938	65,208,618	65,208,618
Vehicle maintenance/replacement	2,812,068	2,798,968	2,799,986	2,851,259	2,851,259	2,851,259	2,851,259	2,851,259	2,851,259	2,851,259
Utilities	1,460,394	1,568,611	1,549,231	1,748,750	1,783,750	1,818,750	1,888,750	1,923,750	1,923,750	1,923,750
Service and supplies	8,174,048	8,556,720	9,552,732	10,590,066	10,384,021	10,677,475	10,341,669	10,516,969	10,270,951	10,270,951
Bonds/leases	367,771	373,766	373,766	336,125	375,000	836,000	1,027,000	1,022,000	1,022,000	1,022,000
Bankruptcy costs	841,758	200,000	200,000	100,000						
Bankruptcy claims pool										
Infrastructure/capital maintenance, including streets	768,274	650,000	650,000	650,000	850,000	1,050,000	1,250,000	1,450,000	1,650,000	1,650,000
Measure B	73,033,365	6,956,000	9,564,800	8,704,256	11,755,000	11,005,760	11,485,991	11,985,431	12,504,847	12,504,847
Subtotal, before reimbursements		89,036,630	91,960,033	92,214,707	91,691,193	90,865,505	92,336,975	93,858,347	95,431,425	95,431,425
Interfund reimbursements	(9,912,704)	(9,528,276)	(9,261,365)	(10,275,016)	(10,277,807)	(10,282,814)	(10,286,603)	(10,290,384)	(10,294,141)	(10,294,141)
Subtotal, expenditures	63,120,661	79,508,354	82,698,668	81,939,691	81,413,386	80,582,691	82,050,372	83,567,963	85,137,284	85,137,284
<b>Drawdown of restricted funds</b>	(4,441,601)		117,153	793,144						
<b>Measure B Participatory budgeting</b>		(3,424,000)		(2,000,000)						
<b>Annual Operating Results</b>	4,744,149	(5,203,854)	(3,542,416)	(376,000)	(211,000)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Ending Available Balance</b>	8,563,467	2,505,520	4,437,851	3,666,107	3,666,107	3,666,107	3,666,107	3,666,107	3,666,107	3,455,107
Non-Measure B		1,500,000	1,500,000	3,000,000	4,000,000	5,000,000	6,000,000	7,000,000	7,500,000	7,500,000
Measure B- Reserves	2,521,056	1,604,256	1,604,256	500,000	(711,000)	(711,000)	(711,000)	(711,000)	(711,000)	(711,000)
Measure B	11,084,523	4,005,520	7,542,107	7,166,107	6,955,107	7,955,107	8,955,107	9,955,107	10,955,107	10,955,107
Total										
% annual expenditures	17.6%	5.0%	9.1%	8.7%	8.5%	9.9%	10.9%	11.9%	12.9%	12.9%
% annual expenditures (excluding Measure B)	13.6%	3.5%	6.1%	5.0%	5.3%	5.3%	5.2%	5.1%	4.8%	4.8%