

Budget Highlights: General Fund Support

Fiscal year 24-25

Presentation to Budget Committee 5.28.24

Fund 100 and General Fund Support (GFS)

Fund 100 includes departments that are funded primarily with General Funds.

General Fund Support (GFS)

- GFS is provided to most departments regardless of whether they reside in Fund 100.
- GFS ranges from \$375,000 for C-COM to \$81.7 million for the Sheriff's Office.
- Justice Court and Technology Services are the only office/departments that don't receive any GFS.

Elected Offices & Departments that Receive General Fund Support

Internal Services

County Admin/BCC
County Counsel
Finance/Facilities
Human Resources
Public & Govern. Affairs

Public Safety (PS)

C-COM/911
Disaster Mgmt.
District Attorney
Juvenile
Sheriff

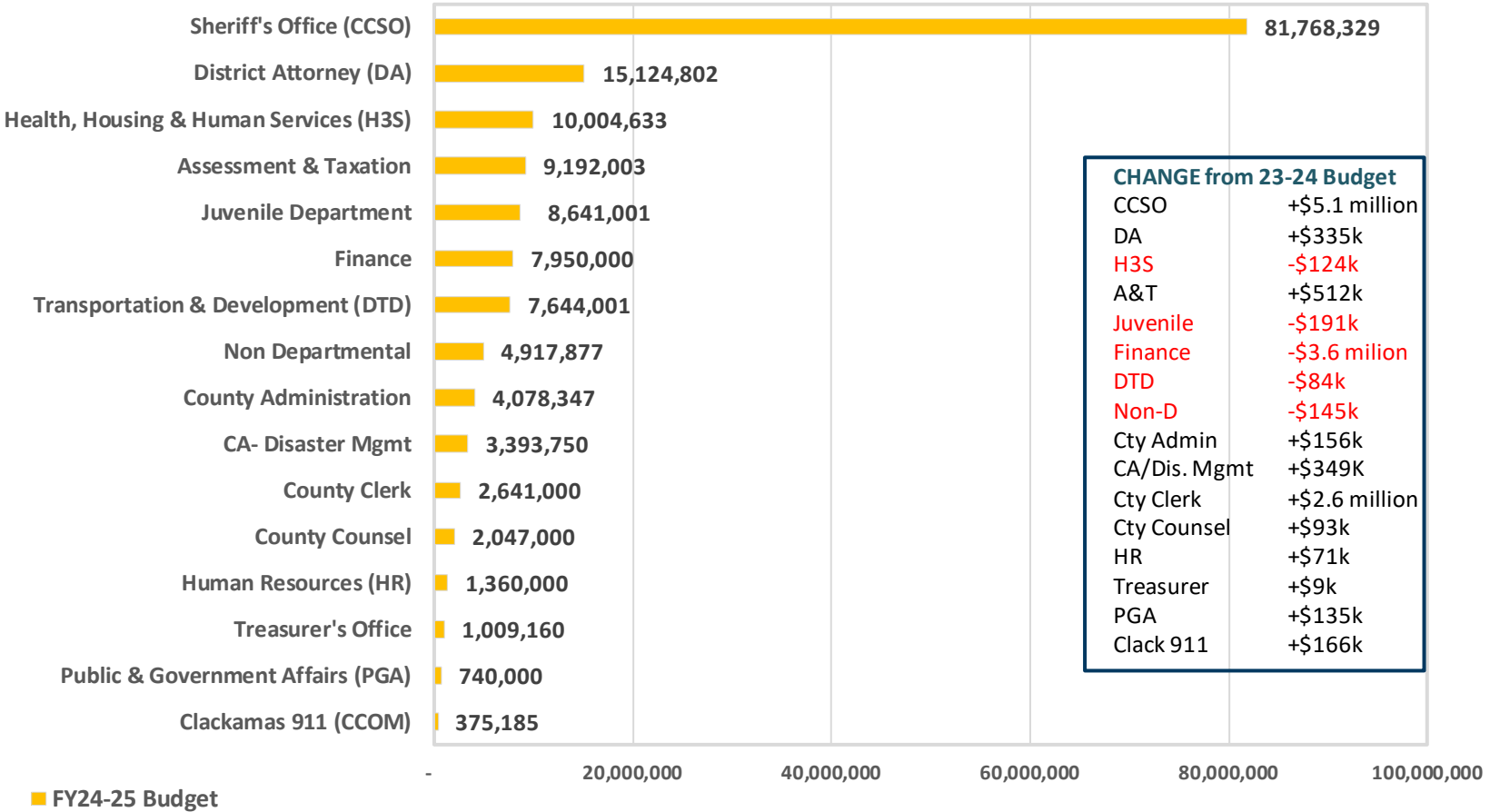
Operating Departments

Health, Housing & Human Services
Transportation & Development





Elected Officials (not in PS)

Assessor
County Clerk
Treasurer

Distribution of GFS by Department/Office



(Finance decrease due to using State reimbursement for Courthouse)

	FY23-24	FY 24-25	Change
Public Safety	66%	68%	 2%
Operating Departments	12%	11%	 1%
Internal Services	16%	13%	 3%
Elected Officials (not in PS)	6%	8%	 2%

Distribution of GFS by Groups

Forecast

General Fund Forecast (Fcst) FY23-24 through FY55-56

	Actuals FY 22-23	Fcst Yr 1 FY 23-24	Fcst Yr 2 FY 24-25	Fcst Yr 3 FY 25-26	Fcst Yr 4 FY 26-27	Fcst Yr 5 FY 27-28	Fcst Yr 30 FY 52-53	Fcst Yr 31 FY 53-54	Fcst Yr 32 FY 54-55	Fcst Yr 33 FY 55-56
Beginning Fund Balance	83,717,166	87,305,803	92,198,697	98,686,671	95,766,636	93,509,315	146,020,299	144,471,015	140,531,028	137,984,106
Taxes	152,567,794	159,100,000	165,800,000	172,505,953	179,328,542	186,424,457	470,527,991	488,319,515	506,787,117	525,956,487
Federal, State, Local, All Other Gifts & Donations	23,580,761	28,019,717	27,836,157	25,369,691	25,423,386	26,160,165	51,885,454	53,402,579	54,851,750	56,456,327
Charges, Fees, License, Permits	41,095,650	42,456,741	47,037,787	51,436,007	53,402,257	55,288,660	109,675,430	112,818,892	116,058,696	119,397,831
Revenue from Bonds & Other Debts	0	0	0	0	0	0	0	0	0	0
All Other Revenue Resources	37,196,671	41,239,940	42,746,822	44,717,131	46,069,990	47,698,207	118,938,402	124,215,746	128,408,539	134,135,875
Other Interfund Transfers	158,394	557,925	1,502,310	1,554,891	1,609,312	1,665,638	3,936,311	4,074,081	4,216,674	4,364,258
GF Support Transfer Revenue	122,989,012	125,258,413	137,620,843	143,125,677	148,850,704	154,804,732	365,841,506	378,645,959	391,898,568	405,615,017
Operating Revenue	377,588,282	396,632,736	422,543,920	438,709,349	454,684,192	472,041,859	1,120,805,094	1,161,476,773	1,202,221,344	1,245,925,795
% Change from prior year	5.1%	5.0%	6.5%	3.8%	3.6%	3.8%	3.5%	3.6%	3.5%	3.6%
Personnel Services	166,812,968	173,018,565	184,319,773	194,284,856	200,954,762	209,067,514	565,781,840	592,501,680	613,421,502	642,440,772
Materials and Services	48,178,686	50,421,478	52,664,887	54,742,901	56,910,048	58,935,843	107,394,294	110,024,155	112,719,956	115,483,375
Capital Outlay	3,742,348	2,603,470	4,501,339	4,085,156	4,262,373	4,446,438	8,635,806	8,864,256	9,098,762	9,339,487
Special Payments	5,489,493	4,405,432	6,641,937	8,335,031	8,282,218	8,613,507	16,363,041	16,788,480	17,224,981	17,672,830
GF Support Transfer Departments	135,993,267	149,767,917	157,810,134	157,549,990	163,851,990	170,406,070	402,711,289	416,806,184	431,394,401	446,493,205
GF Support Transfer Debt	4,897,989	5,062,980	4,917,877	4,955,359	4,906,240	7,433,526				
Operating Expense	365,114,751	385,279,842	410,855,946	423,953,293	439,167,631	458,902,897	1,100,886,271	1,144,984,755	1,183,859,601	1,231,429,669
% Change from prior year	1.6%	5.5%	6.6%	3.2%	3.6%	4.5%	3.4%	4.0%	3.4%	4.0%
Net Operating Income (Loss)	12,473,531	11,352,894	11,687,973	14,756,057	15,516,561	13,138,962	19,918,823	16,492,019	18,361,742	14,496,126
Ending Fund Balance	88,050,565	92,198,697	98,686,671	95,766,636	93,509,315	88,796,214	144,471,015	140,531,028	137,984,106	148,935,935
Contingency		19,263,992	20,542,797	21,197,665	21,958,382	22,945,145	55,044,314	57,249,238	59,192,980	61,571,483
Reserves		17,428,977	18,389,182	19,119,167	19,863,411	20,630,609	50,410,767	52,265,973	54,190,816	56,187,916
Unappropriated Ending Fund Balance	88,050,565	55,505,728	59,754,692	55,449,805	51,687,523	45,220,460	39,015,934	31,015,817	24,600,310	31,176,535

- Property assessed value growth Yr 1: 4.1%, Yr 2: 4.1%, Yr 3: 4.0%, Yr 4: 3.9% forward
- Cost Allocation Revenue Flat in FY24-25; FY25-26 increase CPI + \$581K
- Courthouse Security Revenue of \$2.3M added in FY24-25
- Courthouse Security Expense of \$272K added in FY24-25
- Personnel costs: 3% vacancy rate assumed in out years
- Personnel costs: PERS increase alternating fiscal years at 8.0% and 1.5% beginning FY31-32.
- Personnel costs: POA \$2M for incentive increases beginning FY23-24
- CPI growth: Yr 1-2: 5.0%, Yr 3-5: 4.5%, Yr 5: 4.0% and 2.6% forward
- GF Support: 4.0% through FY27-28 and 3.5% in all out years
- FY27-28 \$6.7M Debt balloon payment
- FY22-23 to FY24-25: \$27.0 million related to Courthouse Construction Prep
- FY24-25 and all future years transfer of \$1.0M to Capital Projects Reserve
- Contingency at 5% of operating expense in all forecast years; Reserves at 10% of taxes and fines in all forecast year
- Funds in excess of Contingency and Reserves are used to offset operating and capital costs

Primary Forecast Assumptions

End of Slides