

**COUNTY OF SAN DIEGO**  
**GENERAL FUND MONTHLY CASH FLOW SUMMARY**  
**FISCAL YEAR 2023-2024 ESTIMATED**  
(in thousands)

	Jul Estimate	Aug Estimate	Sep Estimate	Oct Estimate	Nov Estimate	Dec Estimate	Jan Estimate	Feb Estimate	Mar Estimate	Apr Estimate	May Estimate	Jun Estimate	Total Estimate
Beginning Cash Balance	1,565,968												1,565,968
Revenue Categories:													
1 RR400 Taxes Current Property	5,053	10,984	6,086	12,030	44,958	292,710	146,971	34,217	25,304	257,512	79,076	14,614	929,514
2 RR410 Taxes Other Than Current Secured	8,461	8,637	10,638	10,369	10,964	7,199	283,596	9,078	7,134	6,331	281,578	8,820	652,806
RR420 Licenses, Permits & Franchises	4,526	5,251	4,154	4,380	4,515	4,592	4,000	4,788	5,381	4,312	5,297	5,128	56,324
RR430 Fines, Forfeitures & Penalties	8,457	1,313	1,174	1,122	2,206	2,383	3,544	2,927	3,478	3,573	4,158	6,630	40,965
RR440 Revenue Use - Money & Property	12,134	375	50	12,065	120	181	11,958	132	509	12,077	30	50	49,680
RR450 Intergovernmental Revenue	166,785	191,865	236,940	251,354	224,238	313,178	365,751	182,588	325,950	256,611	174,924	660,187	3,350,372
RR460 Charges for Current Services	44,723	31,228	19,325	36,899	27,906	35,665	39,416	30,173	35,658	72,233	31,276	62,902	467,402
RR470 Miscellaneous Revenue	18,279	10,106	5,355	14,767	12,358	8,072	4,351	4,059	5,385	7,062	6,735	11,171	107,699
RR480 Other Financing Sources	13,167	44,274	39,543	38,190	36,972	45,767	38,077	37,244	50,402	34,058	46,894	74,747	499,334
<b>Total Revenues</b>	<b>281,585</b>	<b>304,032</b>	<b>323,264</b>	<b>381,176</b>	<b>364,236</b>	<b>709,746</b>	<b>897,665</b>	<b>305,206</b>	<b>459,200</b>	<b>653,769</b>	<b>629,969</b>	<b>844,249</b>	<b>6,154,097</b>
3 RR51 Teeter Receipts	16,340	2,848	9,141	6,491	4,785	2,229	3,669	1,787	1,887	1,263	1,484	1,736	53,660
LR2110 Short-Term Borrowing (Trans)													0
<b>Total Receipts</b>	<b>297,926</b>	<b>306,880</b>	<b>332,404</b>	<b>387,667</b>	<b>369,022</b>	<b>711,975</b>	<b>901,333</b>	<b>306,992</b>	<b>461,086</b>	<b>655,032</b>	<b>631,453</b>	<b>845,985</b>	<b>6,207,756</b>
Expenditure Categories:													
4 EE510 Salaries & Employee Benefits	1,030,826	167,461	214,171	147,899	149,565	147,587	147,527	150,689	221,518	151,711	152,581	154,087	2,835,621
EE520 Services and Supplies	235,179	122,191	165,361	208,019	170,889	196,892	216,309	182,728	203,330	215,678	190,210	245,336	2,352,122
5 EE530 Other Charges	101,157	38,562	55,223	51,069	50,530	70,655	47,921	46,675	64,967	62,069	47,676	49,311	685,815
EE54X Fixed Assets	6,731	9,989	3,453	5,044	5,018	4,491	4,840	4,803	3,973	3,664	4,021	3,767	59,795
EE563 Operating Transfers	27,545	14,683	26,147	14,914	13,849	22,579	9,094	13,212	26,498	12,744	19,561	16,122	216,947
<b>Total Expenditures</b>	<b>1,401,439</b>	<b>352,886</b>	<b>464,354</b>	<b>426,945</b>	<b>389,852</b>	<b>442,203</b>	<b>425,691</b>	<b>398,108</b>	<b>520,286</b>	<b>445,865</b>	<b>414,049</b>	<b>468,623</b>	<b>6,150,301</b>
6 TRD52 Teeter Disbursements	-											77,104	77,104
LD2110 Short-Term Borrowing (Trans)													0
<b>Total Disbursements</b>	<b>1,401,439</b>	<b>352,886</b>	<b>464,354</b>	<b>426,945</b>	<b>389,852</b>	<b>442,203</b>	<b>425,691</b>	<b>398,108</b>	<b>520,286</b>	<b>445,865</b>	<b>414,049</b>	<b>545,727</b>	<b>6,227,405</b>
<b>Month End Cash Balance</b>	<b>462,455</b>	<b>416,449</b>	<b>284,499</b>	<b>245,221</b>	<b>224,391</b>	<b>494,163</b>	<b>969,805</b>	<b>878,689</b>	<b>819,490</b>	<b>1,028,657</b>	<b>1,246,061</b>	<b>1,546,319</b>	<b>1,546,319</b>

**Footnotes:**

- 1 Property tax payments are received in December and April. The County participates in the alternative method of secured property tax apportionment (the TEETER Plan) which is available under the State of California Revenue and Taxation Code.
- 2 Vehicle License Fees (VLF)-in-lieu payments are apportioned in January and May.
- 3 Teeter cash receipt of \$53.7M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 4 July includes \$740.5M for Retirement Advances and OPEB, and \$76.8M for POBs payments. September and March have three pay periods. The third pay period does not pay for health benefits cost. Includes one time lump sum payment i
- 5 July includes \$26M annual lease revenue bond (LRB) payment.
- 6 Teeter cash disbursement of \$77.1M for June Teeter buyout