

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2024-2025 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	1,548,157												1,548,157
Revenue Categories:													
1 RR400 Taxes Current Property	4,461	12,185	4,115	10,381	41,380	312,801	156,533	31,950	25,425	307,603	68,270	14,816	989,921
2 RR410 Taxes Other Than Current Secured	9,440	9,866	11,058	11,071	13,912	9,694	300,462	11,591	7,449	8,954	301,200	8,198	702,894
RR420 Licenses, Permits & Franchises	4,809	5,710	4,163	4,335	4,450	4,537	4,538	4,678	4,597	4,063	6,360	5,529	57,769
RR430 Fines, Forfeitures & Penalties	7,503	1,309	997	1,951	2,113	1,581	3,561	3,312	2,934	3,726	4,487	7,178	40,652
RR440 Revenue Use - Money & Property	15,998	104	418	15,825	35	433	15,879	36	630	15,925	22	524	65,829
RR450 Intergovernmental Revenue	179,919	234,957	239,154	298,637	235,838	298,145	421,307	200,136	324,263	267,795	252,010	599,226	3,551,388
RR460 Charges for Current Services	49,072	29,057	17,316	42,331	26,616	34,875	37,694	30,462	40,292	74,495	34,793	56,243	473,245
RR470 Miscellaneous Revenue	14,048	7,176	8,928	8,182	10,683	5,983	5,367	3,462	3,851	8,886	8,462	9,413	94,441
RR480 Other Financing Sources	13,036	39,349	32,233	31,068	31,823	38,129	32,012	31,446	45,307	30,597	39,897	77,547	442,444
Total Revenues	298,286	339,713	318,382	423,780	366,852	706,178	977,355	317,073	454,748	722,045	715,500	778,673	6,418,583
3 RR51 Teeter Receipts	18,926	2,840	10,006	9,530	6,817	2,699	3,629	1,962	2,138	1,434	1,351	1,513	62,846
LR2110 Short-Term Borrowing (Trans)													0
Total Receipts	317,213	342,552	328,387	433,310	373,668	708,877	980,984	319,036	456,886	723,479	716,851	780,187	6,481,429
Expenditure Categories:													
4 EE510 Salaries & Employee Benefits	1,158,718	248,368	158,373	165,465	158,081	156,501	235,199	159,992	157,728	163,492	158,036	158,965	3,078,917
EE520 Services and Supplies	246,404	132,367	171,926	226,552	175,444	193,338	251,934	209,693	214,251	218,696	194,325	256,252	2,491,181
5 EE530 Other Charges	98,285	45,176	59,395	55,136	51,980	68,709	44,617	50,502	66,132	69,240	54,571	50,920	714,664
EE54X Fixed Assets	3,145	919	1,796	1,609	9,544	1,821	1,321	1,008	1,479	2,411	2,512	2,487	30,052
EE563 Operating Transfers	37,102	37,510	39,895	28,513	35,036	45,514	18,068	34,043	47,797	29,450	31,151	25,689	409,767
Total Expenditures	1,543,654	464,341	431,385	477,275	430,084	465,882	551,139	455,238	487,386	483,290	440,594	494,313	6,724,581
6 TRD52 Teeter Disbursements	-											91,620	91,620
7 A1075 CalAIM IGT		3,000											3,000
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	1,543,654	467,341	431,385	477,275	430,084	465,882	551,139	455,238	487,386	483,290	440,594	585,933	6,819,202
Month End Cash Balance	321,716	196,928	93,930	49,965	(6,451)	236,544	666,389	530,186	499,686	739,875	1,016,131	1,210,385	1,210,385

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 \$62.8M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 4 July includes \$858M for Retirement Advances and OPEB, and \$81.4M for POBs payments. August and January have three pay periods. The third pay period does not pay for health benefits cost. Includes one time lump sum payment in Jul
- 5 July includes \$27.2M annual lease revenue bond (LRB) payment.
- 6 Teeter cash disbursement of \$91.6M for June Teeter buyout
- 7 HHSa pays the Department of Health Care Services (DHCS) to support California Advancing and Innovating Medi-Cal (CalAIM) then gets reimbursed