

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

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Total Estimate
Beginning Cash Balance	1,524,976												1,524,976
Revenue Categories:													
1 RR400 Taxes Current Property	4,484	13,958	3,563	10,324	35,639	311,860	147,581	23,629	24,991	327,472	26,454	16,603	946,556
2 RR410 Taxes Other Than Current Secured	8,054	14,150	10,946	11,085	16,775	12,062	291,815	13,076	8,513	12,469	292,404	14,165	705,512
RR420 Licenses, Permits & Franchises	4,136	5,156	3,880	4,097	4,224	4,109	5,195	4,571	4,145	4,242	5,415	4,903	54,074
RR430 Fines, Forfeitures & Penalties	8,270	1,677	1,099	2,645	2,564	2,163	4,230	4,334	2,831	4,372	6,324	6,784	47,294
RR440 Revenue Use - Money & Property	8,935	237	13,502	3,213	430	11,218	5,873	418	11,003	6,546	773	14,830	76,976
RR450 Intergovernmental Revenue	137,358	331,634	198,174	306,661	198,763	248,362	333,986	204,607	274,815	236,813	205,179	571,731	3,248,082
RR460 Charges for Current Services	38,200	27,317	10,986	47,333	24,683	28,627	29,318	33,624	33,780	56,842	56,871	36,264	423,845
RR470 Miscellaneous Revenue	10,262	5,380	15,146	5,031	9,767	2,654	11,513	(854)	1,969	11,426	7,692	2,529	82,514
RR480 Other Financing Sources	30,083	38,269	29,032	29,672	30,517	36,614	30,170	29,947	41,766	27,714	35,942	38,960	398,687
Total Revenues	249,782	437,778	286,328	420,059	323,362	657,669	859,680	313,352	403,813	687,896	637,054	706,770	5,983,541
3 RR51 Teeter Receipts	27,362	3,166	12,823	14,400	9,075	3,627	4,466	1,898	2,348	1,602	2,221	1,500	84,488
LR2110 Short-Term Borrowing (Trans)													0
Total Receipts	277,144	440,943	299,151	434,459	332,437	661,296	864,146	315,250	406,161	689,498	639,275	708,269	6,068,030
Expenditure Categories:													
4 EE510 Salaries & Employee Benefits	976,051	153,781	251,647	153,735	155,327	155,215	155,775	158,703	230,614	168,899	211,055	158,256	2,929,057
EE520 Services and Supplies	183,150	119,589	163,996	218,437	153,907	145,688	229,502	215,903	192,113	190,879	168,577	200,298	2,182,037
5 EE530 Other Charges	66,893	45,439	56,711	53,099	47,179	63,124	48,509	49,642	61,164	62,826	50,068	51,068	655,722
EE54X Fixed Assets	1,016	978	2,911	1,660	22,769	1,046	1,762	814	1,206	4,881	262	575	39,881
EE563 Operating Transfers	23,560	17,338	19,118	28,829	24,048	25,069	2,112	11,797	26,436	12,946	10,895	28,830	230,979
Total Expenditures	1,250,671	337,126	494,383	455,760	403,229	390,142	437,661	436,858	511,532	440,431	440,857	439,027	6,037,676
6 TRD52 Teeter Disbursements	-	-	-	-	-	-	-	-	-	-	-	106,837	106,837
7 A1075 CalAIM IGT			10,184	-	-	-	-	-	-	3,761	5,697	12,051	31,694
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	1,250,671	337,126	504,567	455,760	403,229	390,142	437,661	436,858	511,532	444,192	446,555	557,915	6,176,207
Month End Cash Balance	551,448	655,265	449,849	428,548	357,757	628,911	1,055,396	933,788	828,417	1,073,723	1,266,444	1,416,798	1,416,798

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 su
- 5 July includes \$26M annual lease revenue bond (LRB) payment.
- 6 Teeter cash disbursement of \$77.1M for June Teeter buyout
- 7 HHSa pays the Department of Health Care Services (DHCS) to support implementation of California Advancing and Innovating Medi-Cal (CalAIM) then gets reimbursed