COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2024-2025 ACTUAL/ESTIMATED
(in thousands)

		Jul Estimate	Aug Actual	Sep Actual	Oct Estimate	Nov Estimate	Dec Estimate	Jan Estimate	Feb Estimate	Mar Estimate	Apr Estimate	May Estimate	Jun Estimate	Total Estimate
	Beginning Cash Balance	1,416,798												1,416,798
	Revenue Categories:													
1 RR400	Taxes Current Property	3,463	15,218	4,588	10,381	41,380	312,801	156,533	31,950	25,425	307,603	68,270	14,816	992,429
2 RR410	Taxes Other Than Current Secured	9,973	15,132	11,350	11,071	13,912	9,694	300,462	11,591	7,449	8,954	301,200	8,198	708,985
RR420	Licenses, Permits & Franchises	4,856	5,619	4,347	4,335	4,450	4,537	4,538	4,678	4,597	4,063	6,360	5,529	57,909
RR430	Fines, Forfeitures & Penalties	6,285	1,686	1,005	1,951	2,113	1,581	3,561	3,312	2,934	3,726	4,487	7,178	39,820
RR440	Revenue Use - Money & Property	14,375	457	13,895	15,825	35	433	15,879	36	630	15,925	22	524	78,035
RR450	Intergovernmental Revenue	182,985	141,753	270,690	298,637	235,838	298,145	421,307	200,136	324,263	267,795	252,010	599,226	3,492,786
RR460	Charges for Current Services	36,993	21,533	29,293	42,331	26,616	34,875	37,694	30,462	40,292	74,495	34,793	56,243	465,620
RR470	Miscellaneous Revenue	6,461	2,625	6,469	8,182	10,683	5,983	5,367	3,462	3,851	8,886	8,462	9,413	79,844
RR480	Other Financing Sources	102,229	40,165	30,583	31,068	31,823	38,129	32,012	31,446	45,307	30,597	39,897	77,547	530,803
	Total Revenues	**367,621**	**244,189**	**372,219**	**423,780**	**366,852**	**706,178**	**977,355**	**317,073**	**454,748**	**722,045**	**715,500**	**778,673**	**6,446,231**
3 RR51	Teeter Receipts	24,822	7,042	14,897	9,530	6,817	2,699	3,629	1,962	2,138	1,434	1,351	1,513	77,835
LR2110	Short-Term Borrowing (Trans)	-	-	-										0
	Total Receipts	392,443	251,231	387,116	433,310	373,668	708,877	980,984	319,036	456,886	723,479	716,851	780,187	6,524,066
	Expenditure Categories:													
4 EE510	Salaries & Employee Benefits	1,102,005	245,744	168,131	165,465	158,081	156,501	235,199	159,992	157,728	163,492	158,036	158,965	3,029,338
EE520	Services and Supplies	249,890	130,566	159,690	226,552	175,444	193,338	251,934	209,693	214,251	218,696	194,325	256,252	2,480,630
5 EE530	Other Charges	94,970	48,700	62,234	55,136	51,980	68,709	44,617	50,502	66,132	69,240	54,571	50,920	717,712
EE54X	Fixed Assets	1,292	808	3,749	1,609	9,544	1,821	1,321	1,008	1,479	2,411	2,512	2,487	30,041
EE563	Operating Transfers	18,954	16,009	27,632	28,513	35,036	45,514	18,068	34,043	47,797	29,450	31,151	25,689	357,855
	Total Expenditures	**1,467,110**	**441,828**	**421,436**	**477,275**	**430,084**	**465,882**	**551,139**	**455,238**	**487,386**	**483,290**	**440,594**	**494,313**	**6,615,576**
6 TRD52	Teeter Disbursements	-	-	-									91,620	91,620
7 A1075	CalAIM IGT	15,056	(26)	(30,097)										(15,067)
LD2110	Short-Term Borrowing (Trans)	-	-											0
	Total Disbursements	1,482,166	441,802	391,339	477,275	430,084	465,882	551,139	455,238	487,386	483,290	440,594	585,933	6,692,129
	Month End Cash Balance	327,075	136,504	132,281	88,316	31,900	274,894	704,740	568,537	538,036	778,225	1,054,482	1,248,735	1,248,735

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 pa

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