

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

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	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	12,903	78,814	289,904	156,533	31,950	25,425	307,603	68,270	14,816	1,009,488
2 RR410 Taxes Other Than Current Secured	9,973	15,132	11,350	16,842	22,265	10,794	300,462	11,591	7,449	8,954	301,200	8,198	724,209
RR420 Licenses, Permits & Franchises	4,856	5,619	4,347	4,351	5,063	4,486	4,538	4,678	4,597	4,063	6,360	5,529	58,486
RR430 Fines, Forfeitures & Penalties	6,285	1,686	1,005	2,963	2,120	993	3,561	3,312	2,934	3,726	4,487	7,178	40,250
RR440 Revenue Use - Money & Property	14,375	457	13,895	3,438	230	7,884	15,879	36	630	15,925	22	524	73,296
RR450 Intergovernmental Revenue	182,985	141,753	270,690	384,207	360,473	379,394	421,307	200,136	324,263	267,795	252,010	599,226	3,784,239
RR460 Charges for Current Services	36,993	21,533	29,293	36,707	29,762	33,511	37,694	30,462	40,292	74,495	34,793	56,243	461,779
RR470 Miscellaneous Revenue	6,461	2,625	6,469	4,064	3,302	1,480	5,367	3,462	3,851	8,886	8,462	9,413	63,841
RR480 Other Financing Sources	102,229	40,165	30,583	30,424	32,117	38,280	32,012	31,446	45,307	30,597	39,897	77,547	530,603
<b>Total Revenues</b>	<b>367,621</b>	<b>244,189</b>	<b>372,219</b>	<b>495,900</b>	<b>534,144</b>	<b>766,726</b>	<b>977,355</b>	<b>317,073</b>	<b>454,748</b>	<b>722,045</b>	<b>715,500</b>	<b>778,673</b>	<b>6,746,192</b>
3 RR51 Teeter Receipts	24,822	7,042	14,897	12,238	7,235	2,991	3,629	1,962	2,138	1,434	1,351	1,513	81,253
LR2110 Short-Term Borrowing (Trans)	-	-	-	-									0
<b>Total Receipts</b>	<b>392,443</b>	<b>251,231</b>	<b>387,116</b>	<b>508,137</b>	<b>541,379</b>	<b>769,717</b>	<b>980,984</b>	<b>319,036</b>	<b>456,886</b>	<b>723,479</b>	<b>716,851</b>	<b>780,187</b>	<b>6,827,445</b>
Expenditure Categories:													
4 EE510 Salaries & Employee Benefits	1,102,005	245,744	168,131	168,288	171,049	168,033	235,199	159,992	157,728	163,492	158,036	158,965	3,056,663
EE520 Services and Supplies	249,890	130,566	159,690	224,671	171,085	184,190	251,934	209,693	214,251	218,696	194,325	256,252	2,465,242
5 EE530 Other Charges	94,970	48,700	62,234	64,929	44,879	69,173	44,617	50,502	66,132	69,240	54,571	50,920	720,868
EE54X Fixed Assets	1,292	808	3,749	2,419	1,392	1,413	1,321	1,008	1,479	2,411	2,512	2,487	22,291
EE563 Operating Transfers	18,954	16,009	27,632	24,641	25,487	26,412	18,068	34,043	47,797	29,450	31,151	25,689	325,332
<b>Total Expenditures</b>	<b>1,467,110</b>	<b>441,828</b>	<b>421,436</b>	<b>484,948</b>	<b>413,893</b>	<b>449,220</b>	<b>551,139</b>	<b>455,238</b>	<b>487,386</b>	<b>483,290</b>	<b>440,594</b>	<b>494,313</b>	<b>6,590,396</b>
6 TRD52 Teeter Disbursements	-	-	-	-	-	-						91,620	91,620
7 A1075 CalAIM IGT	15,056	(26)	(30,097)	5,528	16,688	(22,441)							(15,292)
LD2110 Short-Term Borrowing (Trans)	-	-											0
<b>Total Disbursements</b>	<b>1,482,166</b>	<b>441,802</b>	<b>391,339</b>	<b>490,477</b>	<b>430,581</b>	<b>426,779</b>	<b>551,139</b>	<b>455,238</b>	<b>487,386</b>	<b>483,290</b>	<b>440,594</b>	<b>585,933</b>	<b>6,666,724</b>
Month End Cash Balance	327,075	136,504	132,281	149,942	260,740	603,678	1,033,523	897,320	866,820	1,107,009	1,383,265	1,577,519	1,577,519

**Footnotes:**

- 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.
- Vehicle License Fees (VLF)-in-lieu payments are apportioned in January and May.
- Teeter cash receipt of \$62.8M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 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.
- July includes \$27.2M annual lease revenue bond (LRB) payment.
- Teeter cash disbursement of \$91.6M for June Teeter buyout
- HHSa pays the Department of Health Care Services (DHCS) to support California Advancing and Innovating Medi-Cal (CalAIM) then gets reimbursed