

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2017-2018 ESTIMATED
(in thousands)
(Revised 11-30-2017)

	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
1 Beginning Cash Balance	1,485,496												1,485,496
Revenue Categories:													
2 & 7 RR400 Taxes Current Property	1,586	8,809	3,029	24,370	-	222,822	110,253	16,517	-	194,230	62,220	12,056	655,893
3 RR410 Taxes Other Than Current Secured	5,447	5,278	7,490	6,662	6,677	6,002	200,248	5,752	4,094	6,347	201,379	7,348	462,725
RR420 Licenses, Permits & Franchises	3,150	4,142	2,736	3,069	3,790	3,234	3,003	3,635	3,653	4,973	4,289	3,194	42,868
7 RR430 Fines, Forfeitures & Penalties	5,809	2,015	1,326	2,663	1,151	2,072	3,586	3,522	1,315	3,445	6,864	4,545	38,312
RR440 Revenue Use - Money & Property	1,863	379	298	1,199	199	195	1,257	216	234	1,680	204	170	7,894
RR450 Intergovernmental Revenue	139,048	148,459	131,666	190,604	99,019	205,064	179,674	119,836	174,983	189,824	158,700	273,407	2,010,284
RR460 Charges for Current Services	38,894	25,338	25,576	36,400	29,173	30,795	28,056	35,514	29,387	33,226	47,222	42,433	402,015
RR470 Miscellaneous Revenue	3,503	2,628	2,225	1,871	1,662	2,833	975	1,870	2,155	2,994	2,326	4,845	29,887
RR480 Other Financing Sources	25,034	27,216	23,784	21,250	472	50,892	23,385	22,226	697	53,247	29,912	39,753	317,868
Total Revenues	224,335	224,265	198,131	288,087	142,144	523,908	550,438	209,087	216,518	489,966	513,116	387,752	3,967,745
4 & 7 RR51 Teeter Receipts	17,472	3,440	7,123	9,007	-	3,172	3,920	1,858	-	3,716	2,339	2,082	54,130
LR2110 Short-Term Borrowing (Trans)													0
Total Receipts	241,807	227,705	205,254	297,094	142,144	527,080	554,359	210,945	216,518	493,682	515,455	389,834	4,021,875
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	683,089	108,226	105,493	105,622	106,230	163,527	105,891	105,705	106,093	106,316	105,384	169,360	1,970,936
EE520 Services and Supplies	130,453	89,650	107,174	124,596	104,122	119,433	117,899	97,219	117,310	121,011	118,607	144,488	1,391,963
6 EE530 Other Charges	96,892	37,334	62,858	32,394	25,524	62,646	25,537	35,754	58,158	54,483	26,096	32,651	550,327
EE548 Fixed Assets - Equipment	704	402	154	1,639	316	784	260	446	665	1,767	626	624	8,387
EE563 Operating Transfers	16,347	12,105	15,146	20,415	21,062	22,939	16,703	14,976	14,140	12,264	18,155	7,780	192,033
Total Expenditures	927,485	247,718	290,825	284,667	257,252	369,330	266,289	254,100	296,366	295,842	268,868	354,903	4,113,645
TDR440 Teeter Disbursements												54,130	54,130
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	927,485	247,718	290,825	284,667	257,252	369,330	266,289	254,100	296,366	295,842	268,868	409,033	4,167,774
Month End Cash Balance	799,817	779,804	694,233	706,661	591,552	749,302	1,037,371	994,216	914,368	1,112,208	1,358,795	1,339,596	1,339,596
Tobacco Tax Settlement Ending Cash	8,302	8,302	8,302	8,312	8,312	8,312	8,322	8,322	8,322	8,332	8,332	8,332	8,332
Cash Balance Including Tobacco	808,119	788,107	702,536	714,973	599,864	757,614	1,045,693	1,002,538	922,690	1,120,540	1,367,127	1,347,928	1,347,928

Footnotes:

- Beginning cash balance excludes Tobacco Settlement Trust of \$8M. The Tobacco Settlement Trust fund represents money that is available to the General Fund; however, to facilitate tracking of the cash balance it is maintained in a separate fund.
- 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 \$54M is reflected in the General Fund because the County internally funds the Teeter Plan.
- July includes \$480M for Retirement Advances and OPEB, and \$81.4M for POBs payments. December and June have three pay periods. The third pay period does not pay for health benefits cost.
- July includes \$31.2M annual lease revenue bond (LRB) payment.
- No scheduled tax apportionment in November and March.