

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2018-2019 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
1 Beginning Cash Balance	1,724,747												1,724,747
Revenue Categories:													
2 & 7 RR400 Taxes Current Property	1,868	10,081	2,403	28,813	-	235,771	119,492	17,327	-	205,186	73,352	7,904	702,197
3 RR410 Taxes Other Than Current Secured	6,605	5,394	8,335	8,609	5,785	6,880	214,758	6,168	3,975	6,835	215,773	6,400	495,517
RR420 Licenses, Permits & Franchises	3,389	4,445	2,835	3,371	4,102	3,206	3,465	4,071	3,512	3,223	4,736	3,302	43,656
7 RR430 Fines, Forfeitures & Penalties	6,204	1,845	1,187	2,768	814	2,187	3,963	3,717	963	4,033	7,800	4,106	39,587
RR440 Revenue Use - Money & Property	5,660	1,097	411	4,163	1,073	379	4,203	516	1,767	4,220	731	296	24,517
RR450 Intergovernmental Revenue	140,261	158,156	173,859	178,038	127,379	238,214	178,606	153,305	188,867	179,681	179,547	282,045	2,177,957
RR460 Charges for Current Services	41,317	22,898	23,776	38,283	33,397	29,674	31,520	35,719	29,320	29,899	49,031	36,683	401,518
RR470 Miscellaneous Revenue	3,791	2,994	2,538	2,076	1,570	2,382	1,198	2,111	2,591	2,319	2,382	3,684	29,636
RR480 Other Financing Sources	33,708	28,329	848	45,102	940	49,830	23,457	23,568	938	55,269	27,161	39,028	328,177
Total Revenues	242,803	235,238	216,191	311,223	175,061	568,523	580,663	246,501	231,933	490,665	560,512	383,449	4,242,763
4 & 7 RR51 Teeter Receipts	19,115	2,900	7,769	5,551	3,066	2,774	4,088	1,811	-	2,759	2,370	2,274	54,477
LR2110 Short-Term Borrowing (Trans)													0
Total Receipts	261,918	238,139	223,960	316,774	178,127	571,297	584,751	248,313	231,933	493,425	562,882	385,722	4,297,240
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	739,731	114,015	112,561	110,611	156,431	112,800	111,489	111,927	112,601	113,605	185,641	112,112	2,093,524
EE520 Services and Supplies	143,881	98,184	113,919	151,840	115,527	135,035	133,343	108,973	129,233	147,896	137,037	158,636	1,573,502
6 EE530 Other Charges	85,905	36,894	61,486	28,431	27,546	60,475	25,163	36,451	58,332	50,582	27,179	35,840	534,284
EE548 Fixed Assets - Equipment	882	666	338	1,920	459	909	492	617	898	2,153	851	1,254	11,439
EE563 Operating Transfers	33,520	22,459	33,630	22,805	24,234	23,157	22,959	16,407	16,255	13,336	21,226	24,229	274,218
Total Expenditures	1,003,918	272,218	321,934	315,607	324,197	332,376	293,446	274,376	317,319	327,572	371,933	332,069	4,486,966
TDR440 Teeter Disbursements												61,657	61,657
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	1,003,918	272,218	321,934	315,607	324,197	332,376	293,446	274,376	317,319	327,572	371,933	393,726	4,548,623
Month End Cash Balance	982,747	948,667	850,693	851,861	705,791	944,712	1,236,016	1,209,952	1,124,566	1,290,419	1,481,367	1,473,363	1,473,363
Tobacco Tax Settlement Ending Cash	8,398	8,398	8,398	8,413	8,413	8,413	8,428	8,428	8,428	8,443	8,443	8,443	8,443
Cash Balance Including Tobacco	991,144	957,065	859,091	860,273	714,204	953,124	1,244,444	1,218,380	1,132,994	1,298,861	1,489,810	1,481,806	1,481,806

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 \$54.5M is reflected in the General Fund because the County internally funds the Teeter Plan.
- July includes \$531.4M for Retirement Advances and OPEB, and \$80.4M for POBs payments. November and May have three pay periods. The third pay period does not pay for health benefits cost.
- July includes \$30.4M annual lease revenue bond (LRB) payment.
- No scheduled tax apportionment in November and March.