

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2018-2019 ACTUAL/ESTIMATE
(in thousands)

	Jul Actual	Aug Actual	Sep Actual	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	2,446	9,655	2,099	28,813	-	235,771	119,492	17,327	-	205,186	73,352	7,904	702,044
3 RR410 Taxes Other Than Current Secured	6,404	5,147	7,913	8,609	5,785	6,880	214,758	6,168	3,975	6,835	215,773	6,400	494,646
RR420 Licenses, Permits & Franchises	3,793	4,476	2,948	3,371	4,102	3,206	3,465	4,071	3,512	3,223	4,736	3,302	44,204
7 RR430 Fines, Forfeitures & Penalties	6,380	1,705	1,042	2,768	814	2,187	3,963	3,717	963	4,033	7,800	4,106	39,477
RR440 Revenue Use - Money & Property	3,402	278	7,539	4,163	1,073	379	4,203	516	1,767	4,220	731	296	28,568
RR450 Intergovernmental Revenue	123,304	214,151	98,549	178,038	127,379	238,214	178,606	153,305	188,867	179,681	179,547	282,045	2,141,686
RR460 Charges for Current Services	39,638	19,571	20,484	38,283	33,397	29,674	31,520	35,719	29,320	29,899	49,031	36,683	393,222
RR470 Miscellaneous Revenue	23,097	2,325	1,927	2,076	1,570	2,382	1,198	2,111	2,591	2,319	2,382	3,684	47,662
RR480 Other Financing Sources	31,458	29,024	407	45,102	940	49,830	23,457	23,568	938	55,269	27,161	39,028	326,182
Total Revenues	239,922	286,331	142,908	311,223	175,061	568,523	580,663	246,501	231,933	490,665	560,512	383,449	4,217,691
4 & 7 RR51 Teeter Receipts	23,633	1,569	8,172	5,551	3,066	2,774	4,088	1,811	-	2,759	2,370	2,274	58,066
LR2110 Short-Term Borrowing (Trans)													0
Total Receipts	263,555	287,900	151,079	316,774	178,127	571,297	584,751	248,313	231,933	493,425	562,882	385,722	4,275,758
Expenditure Categories:													
5 EE510 Salaries & Employee Benefits	719,895	126,827	109,660	110,611	156,431	112,800	111,489	111,927	112,601	113,605	185,641	112,112	2,083,599
EE520 Services and Supplies	127,920	71,260	101,281	151,840	115,527	135,035	133,343	108,973	129,233	147,896	137,037	158,636	1,517,981
6 EE530 Other Charges	62,168	37,256	46,449	28,431	27,546	60,475	25,163	36,451	58,332	50,582	27,179	35,840	495,872
EE548 Fixed Assets - Equipment	246	893	902	1,920	459	909	492	617	898	2,153	851	1,254	11,594
EE563 Operating Transfers	17,708	7,325	11,775	22,805	24,234	23,157	22,959	16,407	16,255	13,336	21,226	24,229	221,417
Total Expenditures	927,938	243,561	270,068	315,607	324,197	332,376	293,446	274,376	317,319	327,572	371,933	332,069	4,330,462
TDR440 Teeter Disbursements												61,657	61,657
LD2110 Short-Term Borrowing (Trans)													0
Total Disbursements	927,938	243,561	270,068	315,607	324,197	332,376	293,446	274,376	317,319	327,572	371,933	393,726	4,392,119
Month End Cash Balance	1,060,364	1,104,703	985,715	986,882	840,812	1,079,733	1,371,037	1,344,974	1,259,588	1,425,440	1,616,389	1,608,385	1,608,385
Tobacco Tax Settlement Ending Cash	8,420	8,420	8,446	8,413	8,413	8,413	8,428	8,428	8,428	8,443	8,443	8,443	8,443
Cash Balance Including Tobacco	1,068,784	1,113,123	994,161	995,295	849,225	1,088,146	1,379,465	1,353,401	1,268,015	1,433,883	1,624,832	1,616,828	1,616,828

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 \$61.7M (\$54.5M budgeted) is reflected in the General Fund because the County internally funds the Teeter Plan.
- July includes \$511.6M (\$531.4M budgeted) for Retirement Advances and OPEB, and \$83.0M (\$80.4M budgeted) for POBs payments. November and May have three pay periods. The third pay period does not pay for
- July includes \$30.1M (\$30.4M budgeted) annual lease revenue bond (LRB) payment.
- No scheduled tax apportionment in November and March.