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

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	Jan Actual	Feb Actual	Mar Actual	Apr Actual	May Actual	Jun Actual	Total Estimate	24/25 TRAN Budget	Variance
Beginning Cash Balance	1,416,798												1,416,798	1,548,157	(131,359)
Revenue Categories:															
1 RR400 Taxes Current Property	3,463	15,218	4,588	12,903	78,814	289,904	143,117	30,330	25,754	324,241	49,175	16,874	994,382	989,921	4,461
2 RR410 Taxes Other Than Current Secured	9,973	15,132	11,350	16,842	22,265	10,794	307,337	15,984	8,582	12,599	307,540	13,178	751,576	702,894	48,682
RR420 Licenses, Permits & Franchises	4,856	5,619	4,347	4,351	5,063	4,486	4,832	4,715	4,417	4,938	5,273	4,637	57,535	57,769	(234)
RR430 Fines, Forfeitures & Penalties	6,285	1,686	1,005	2,963	2,120	993	1,324	9,401	1,980	3,926	6,703	5,473	43,860	40,652	3,208
RR440 Revenue Use - Money & Property	14,375	457	13,895	3,438	230	7,884	5,979	6,830	813	5,426	800	8,147	68,274	65,829	2,444
RR450 Intergovernmental Revenue	182,985	141,753	270,690	384,207	360,473	379,394	333,282	190,769	269,942	333,249	335,235	499,993	3,681,972	3,551,388	130,584
RR460 Charges for Current Services	36,993	21,533	29,293	36,707	29,762	33,511	78,238	35,687	25,130	55,571	27,087	50,867	460,379	473,245	(12,866)
RR470 Miscellaneous Revenue	6,461	2,625	6,469	4,064	3,302	1,480	4,189	2,504	4,465	5,341	9,192	4,474	54,564	94,441	(39,877)
RR480 Other Financing Sources	102,229	40,165	30,583	30,424	32,117	38,280	30,590	31,142	42,647	29,471	28,045	62,805	498,497	442,444	56,053
Total Revenues	**367,621**	**244,189**	**372,219**	**495,900**	**534,144**	**766,726**	**908,887**	**327,362**	**383,730**	**774,762**	**769,050**	**666,449**	**6,611,038**	**6,418,583**	**192,455**
3 RR51 Teeter Receipts	24,822	7,042	14,897	12,238	7,235	2,991	3,710	3,680	1,919	4,354	1,591	2,098	86,576	62,846	23,731
LR2110 Short-Term Borrowing (Trans)	-	-	-	-									0	0	0
Total Receipts	392,443	251,231	387,116	508,137	541,379	769,717	912,598	331,042	385,649	779,116	770,641	668,546	6,697,615	6,481,429	216,185
Expenditure Categories:															
4 EE510 Salaries & Employee Benefits	1,102,005	245,744	168,131	168,288	171,049	168,033	243,152	170,083	170,151	171,954	166,940	181,056	3,126,587	3,078,917	47,670
EE520 Services and Supplies	249,890	130,566	159,690	224,671	171,085	184,190	206,497	289,322	168,880	196,852	207,209	237,273	2,426,124	2,491,181	(65,057)
5 EE530 Other Charges	94,970	48,700	62,234	64,929	44,879	69,173	45,936	57,292	65,042	66,973	50,972	43,083	714,183	714,664	(481)
EE54X Fixed Assets	1,292	808	3,749	2,419	1,392	1,413	775	1,139	3,877	4,623	3,152	1,569	26,208	30,052	(3,844)
EE563 Operating Transfers	18,954	16,009	27,632	24,641	25,487	26,412	13,452	17,544	9,439	11,538	30,720	27,566	249,395	409,767	(160,372)
Total Expenditures	**1,467,110**	**441,828**	**421,436**	**484,948**	**413,893**	**449,220**	**509,812**	**535,380**	**417,389**	**451,940**	**458,994**	**490,547**	**6,542,497**	**6,724,581**	**(182,085)**
6 TRD52 Teeter Disbursements	-	-	-	-	-		-	-	-	-	-	104,550	104,550	91,620	(12,930)
7 A1075 CalAIM IGT	15,056	(26)	(30,097)	5,528	16,688	(22,441)	(135)	17,593	9,848	(17,785)	14,186	6,407	14,822	3,000	(11,822)
LD2110 Short-Term Borrowing (Trans)	-	-											0	0	0
Total Disbursements	1,482,166	441,802	391,339	490,477	430,581	426,779	509,677	552,973	427,237	434,154	473,180	601,504	6,661,869	6,819,202	(157,333)
Month End Cash Balance	327,075	136,504	132,281	149,942	260,740	603,678	1,006,599	784,668	743,079	1,088,041	1,385,502	1,452,544	1,452,544	1,210,385	242,159

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.

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