

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2025-2026 ESTIMATED
(in thousands)

COUNTY OF SAN DIEGO	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
Beginning Cash Balance	1,404,997												1,404,997
Revenue Categories:													
1 A Taxes Current Property	3,760	14,749	4,289	12,581	54,931	325,643	158,184	31,089	26,413	341,614	56,576	16,285	1,046,114
2 B Taxes Other Than Current Secured	8,473	12,642	11,092	12,691	16,245	10,310	319,961	13,908	8,129	10,251	320,636	9,964	754,302
C Licenses, Permits & Franchises	4,713	5,866	4,495	4,671	4,686	4,637	4,987	4,806	4,666	4,702	6,747	5,597	60,573
D Fines, Forfeitures & Penalties	7,732	1,684	1,095	2,549	2,150	1,798	2,967	5,803	2,856	4,405	5,976	7,072	46,085
E Revenue Use - Money & Property	14,125	62	499	13,843	18	401	13,916	134	395	13,926	22	589	57,930
F Intergovernmental Revenue	146,166	221,867	286,003	326,236	251,128	336,680	420,892	182,604	285,697	292,120	268,363	609,220	3,626,975
G Charges for Current Services	46,123	27,749	21,886	45,006	29,894	33,166	54,193	34,935	33,071	66,498	48,031	53,623	494,175
H Miscellaneous Revenue	7,686	3,574	6,554	5,119	6,636	1,680	3,739	2,487	2,576	5,328	4,630	9,441	59,451
I Other Financing Sources	64,457	40,623	32,546	31,997	32,740	40,304	32,059	31,896	44,054	30,583	48,770	84,437	514,467
Total Revenues	303,235	328,815	368,458	454,694	398,428	754,618	1,010,898	307,663	407,855	769,427	759,752	796,228	6,660,072
3 J Teeter Receipts	20,568	3,927	11,148	10,152	6,368	2,519	3,398	2,395	1,896	2,246	1,491	1,390	67,499
K Short-Term Borrowing (Trans)	204,247												204,247
Total Receipts	528,051	332,742	379,606	464,847	404,796	757,138	1,014,295	310,057	409,752	771,673	761,243	797,618	6,931,818
Expenditure Categories:													
4 L Salaries & Employee Benefits	1,220,079	270,452	171,900	170,536	173,370	170,731	254,474	173,808	171,599	179,264	169,016	169,589	3,294,818
M Services and Supplies	252,633	138,694	160,601	236,440	173,979	178,491	256,918	239,781	202,740	219,846	200,792	257,993	2,518,909
5 N Other Charges	84,941	52,470	63,247	60,528	50,852	72,497	49,423	56,742	68,360	68,081	57,359	58,182	742,683
O Fixed Assets	1,023	1,010	2,907	2,419	10,826	2,252	1,541	1,235	2,717	4,012	1,459	1,918	33,319
P Operating Transfers	40,515	35,623	43,183	46,575	44,619	35,143	6,380	27,193	37,631	19,401	20,226	22,533	379,022
Total Expenditures	1,599,191	498,248	441,839	516,499	453,646	459,114	568,736	498,759	483,048	490,604	448,851	510,215	6,968,751
6 Q Teeter Disbursements	-											105,629	105,629
R Short-Term Borrowing (Trans)							120,000			89,917			209,917
Total Disbursements	1,599,191	498,248	441,839	516,499	453,646	459,114	688,736	498,759	483,048	580,521	448,851	615,844	7,284,297
Month End Cash Balance	333,856	168,350	106,117	54,465	5,615	303,639	629,198	440,496	367,200	558,352	870,744	1,052,518	1,052,518
S Borrowable Resources (Avg. Balance)	472,250	472,250	472,250	464,950	464,950	464,950	474,800	474,800	474,800	467,300	467,300	467,300	
Total Cash Available	806,106	640,600	578,367	519,415	470,565	768,589	1,103,998	915,296	842,000	1,025,652	1,338,044	1,519,818	

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 \$67.5M is reflected in the General Fund because the County internally funds the Teeter Plan.
- July includes \$915M 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.
- July includes \$23.4M annual lease revenue bond (LRB) payment.
- Teeter cash disbursement of \$105.6M for June Teeter buyout