COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2026-2027 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
Beginning Cash Balance	1,494,986												1,494,986
Revenue Categories:													
1 A Taxes Current Property	3,734	15,588	6,527	10,976	77,283	332,226	158,692	30,719	26,606	368,561	38,750	16,964	1,086,626
2 B Taxes Other Than Current Secured	10,298	14,145	12,341	13,222	16,777	11,487	333,785	14,013	9,697	11,447	334,504	11,872	793,587
C Licenses, Permits & Franchises	4,881	5,560	4,709	4,703	4,964	4,895	5,057	4,819	4,858	4,820	5,872	5,289	60,427
D Fines, Forfeitures & Penalties	7,959	1,852	1,290	2,926	2,419	1,331	3,758	6,415	2,582	4,015	7,362	6,608	48,518
E Revenue Use - Money & Property	14,152	154	574	13,701	17	391	13,852	202	201	13,885	117	392	57,638
F Intergovernmental Revenue	183,182	234,073	230,758	361,176	262,011	327,220	439,074	222,221	280,657	303,426	266,697	659,888	3,770,383
G Charges for Current Services	44,207	27,223	22,672	48,969	30,867	33,881	68,190	40,162	28,295	69,429	42,597	55,951	512,444
H Miscellaneous Revenue	12,296	8,480	8,865	5,346	7,643	3,254	5,899	3,730	4,454	7,079	7,178	6,843	81,066
I Other Financing Sources	86,207	40,900	32,382	32,236	32,609	40,354	32,301	31,829	80,233	30,652	30,725	92,001	562,430
Total Revenues	**366,915**	**347,976**	**320,117**	**493,255**	**434,590**	**755,039**	**1,060,608**	**354,108**	**437,582**	**813,315**	**733,804**	**855,809**	**6,973,118**
3 J Teeter Receipts	29,880	4,933	14,408	11,350	5,612	5,725	2,813	1,919	5,283	2,049	1,312	1,716	87,000
K Short-Term Borrowing (Trans)													0
Total Receipts	396,794	352,909	334,525	504,605	440,202	760,764	1,063,422	356,028	442,865	815,365	735,115	857,525	7,060,118
Expenditure Categories:													
4 L Salaries & Employee Benefits	1,127,769	194,021	192,493	192,449	189,105	274,236	187,547	190,514	189,192	196,141	182,858	190,387	3,306,711
M Services and Supplies	275,266	154,719	193,337	276,490	196,954	210,984	265,885	274,583	261,130	246,134	221,220	274,125	2,850,828
5 N Other Charges	95,137	49,863	65,868	63,091	49,233	75,045	51,504	55,997	67,735	72,602	52,085	56,844	755,004
O Fixed Assets	798	684	1,640	2,273	5,617	7,287	787	664	1,880	2,403	1,037	944	26,015
P Operating Transfers	43,391	26,905	60,915	23,190	39,395	9,881	4,620	12,245	30,748	13,543	22,690	16,862	304,385
Total Expenditures	**1,542,362**	**426,191**	**514,253**	**557,493**	**480,303**	**577,433**	**510,343**	**534,003**	**550,686**	**530,822**	**479,890**	**539,163**	**7,242,943**
6 Q Teeter Disbursements	-											106,470	106,470
R Short-Term Borrowing (Trans)													0
Total Disbursements	1,542,362	426,191	514,253	557,493	480,303	577,433	510,343	534,003	550,686	530,822	479,890	645,633	7,349,413
Month End Cash Balance	349,419	276,136	96,407	43,519	3,417	186,748	739,827	561,852	454,032	738,574	993,799	1,205,690	1,205,690

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 $87M is reflected in the General Fund because the County internally funds the Teeter Plan.

4 July includes $755M for Retirement Advances and OPEB, and $67.1M for POBs payments. July and December have three pay periods.The third pay period does not pay for health benefits cost.

5 July includes $30.5M annual lease revenue bond (LRB) payment.

6 Teeter cash disbursement of $106.5M for June Teeter buyout