

COUNTY OF SAN DIEGO
GENERAL FUND MONTHLY CASH FLOW SUMMARY
FISCAL YEAR 2025-2026 ESTIMATED
(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
Beginning Cash Balance	1,452,544												1,452,544
Revenue Categories:													
1 RR400 Taxes Current Property	3,404	13,258	9,616	12,581	54,931	325,643	158,184	31,089	26,413	341,614	56,576	16,285	1,049,595
2 RR410 Taxes Other Than Current Secured	14,333	15,168	16,485	12,691	16,245	10,310	319,961	13,908	8,129	10,251	320,636	9,964	768,081
RR420 Licenses, Permits & Franchises	4,976	5,138	5,250	4,671	4,686	4,637	4,987	4,806	4,666	4,702	6,747	5,597	60,863
RR430 Fines, Forfeitures & Penalties	7,216	1,702	1,424	2,549	2,150	1,798	2,967	5,803	2,856	4,405	5,976	7,072	45,917
RR440 Revenue Use - Money & Property	12,889	8,551	7,120	13,843	18	401	13,916	134	395	13,926	22	589	71,805
RR450 Intergovernmental Revenue	209,235	230,694	267,804	326,236	251,128	336,680	420,892	182,604	285,697	292,120	268,363	609,220	3,680,672
RR460 Charges for Current Services	40,289	25,602	21,617	45,006	29,894	33,166	54,193	34,935	33,071	66,498	48,031	53,623	485,925
RR470 Miscellaneous Revenue	17,689	15,728	3,196	5,119	6,636	1,680	3,739	2,487	2,576	5,328	4,630	9,441	78,251
RR480 Other Financing Sources	65,707	39,399	32,016	31,997	32,740	40,304	32,059	31,896	44,054	30,583	48,770	84,437	513,963
Total Revenues	375,738	355,241	364,528	454,694	398,428	754,618	1,010,898	307,663	407,855	769,427	759,752	796,228	6,755,071
3 RR51 Teeter Receipts	34,654	4,129	14,153	10,152	6,368	2,519	3,398	2,395	1,896	2,246	1,491	1,390	84,791
LR2110 Short-Term Borrowing (Trans)	-												0
Total Receipts	410,392	359,370	378,682	464,847	404,796	757,138	1,014,295	310,057	409,752	771,673	761,243	797,618	6,839,862
Expenditure Categories:													
4 EE510 Salaries & Employee Benefits	1,162,030	258,995	177,737	165,465	158,081	156,501	235,199	159,992	157,728	163,492	158,036	158,965	3,112,221
EE520 Services and Supplies	214,214	141,586	165,836	226,552	175,444	193,338	251,934	209,693	214,251	218,696	194,325	256,252	2,462,120
5 EE530 Other Charges	89,524	42,388	64,480	55,136	51,980	68,709	44,617	50,502	66,132	69,240	54,571	50,920	708,200
EE54X Fixed Assets	1,236	1,250	621	1,609	9,544	1,821	1,321	1,008	1,479	2,411	2,512	2,487	27,300
EE563 Operating Transfers	34,418	8,444	34,941	28,513	35,036	45,514	18,068	34,043	47,797	29,450	31,151	25,689	373,063
Total Expenditures	1,501,423	452,664	443,616	477,275	430,084	465,882	551,139	455,238	487,386	483,290	440,594	494,313	6,682,905
6 TRD52 Teeter Disbursements	-	-	-									105,629	105,629
7 A1075 CalAIM IGT	14	(185)	(2,769)										(2,939)
LD2110 Short-Term Borrowing (Trans)	-	-	-				120,000		89,917				209,917
Total Disbursements	1,501,437	452,479	440,847	477,275	430,084	465,882	671,139	455,238	487,386	573,207	440,594	599,942	6,995,511
Month End Cash Balance	361,498	268,389	206,224	193,795	168,507	459,762	802,919	657,738	580,103	778,570	1,099,219	1,296,895	1,296,895

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
- HHSa pays the Department of Health Care Services (DHCS) to support California Advancing and Innovating Medi-Cal (CalAIM) then gets reimbursed