

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

	Jul Actual	Aug Actual	Sep Actual	Oct Actual	Nov Actual	Dec Actual	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	6,651	95,926	302,613	158,184	31,089	26,413	341,614	56,576	16,285	1,061,630
2 RR410 Taxes Other Than Current Secured	14,333	15,168	16,485	13,623	13,683	13,240	319,961	13,908	8,129	10,251	320,636	9,964	769,381
RR420 Licenses, Permits & Franchises	4,976	5,138	5,250	5,012	4,919	5,414	4,987	4,806	4,666	4,702	6,747	5,597	62,214
RR430 Fines, Forfeitures & Penalties	7,216	1,702	1,424	1,875	2,534	485	2,967	5,803	2,856	4,405	5,976	7,072	44,315
RR440 Revenue Use - Money & Property	12,889	8,551	7,120	2,415	344	4,399	13,916	134	395	13,926	22	589	64,700
RR450 Intergovernmental Revenue	209,235	230,694	267,804	356,852	237,870	352,885	420,892	182,604	285,697	292,120	268,363	609,220	3,714,236
RR460 Charges for Current Services	40,289	25,602	21,617	49,820	30,221	29,556	54,193	34,935	33,071	66,498	48,031	53,623	487,456
RR470 Miscellaneous Revenue	17,689	15,728	3,196	5,867	8,322	4,973	3,739	2,487	2,576	5,328	4,630	9,441	83,978
RR480 Other Financing Sources	65,707	39,399	32,016	31,478	31,379	37,502	32,059	31,896	44,054	30,583	48,770	84,437	509,281
Total Revenues	375,738	355,241	364,528	473,593	425,197	751,068	1,010,898	307,663	407,855	769,427	759,752	796,228	6,797,188
3 RR51 Teeter Receipts	34,654	4,129	14,153	6,347	-	10,021	3,398	2,395	1,896	2,246	1,491	1,390	82,120
LR2110 Short-Term Borrowing (Trans)	204,247												204,247
Total Receipts	614,639	359,370	378,682	479,940	425,197	761,089	1,014,295	310,057	409,752	771,673	761,243	797,618	7,083,555
Expenditure Categories:													
4 EE510 Salaries & Employee Benefits	1,162,030	258,995	177,737	192,388	179,098	177,500	235,199	159,992	157,728	163,492	158,036	158,965	3,181,161
EE520 Services and Supplies	214,214	141,586	165,836	209,339	173,688	204,325	251,934	209,693	214,251	218,696	194,325	256,252	2,454,139
5 EE530 Other Charges	89,524	42,388	64,480	54,058	42,503	76,130	44,617	50,502	66,132	69,240	54,571	50,920	705,066
EE54X Fixed Assets	1,236	1,250	621	6,014	776	29,893	1,321	1,008	1,479	2,411	2,512	2,487	51,008
EE563 Operating Transfers	34,418	8,444	34,941	12,663	13,184	26,297	18,068	34,043	47,797	29,450	31,151	25,689	316,144
Total Expenditures	1,501,423	452,664	443,616	474,462	409,249	514,145	551,139	455,238	487,386	483,290	440,594	494,313	6,707,519
6 TRD52 Teeter Disbursements	-	-	-	-	-	-						105,629	105,629
7 A1075 CalAIM IGT	14	(185)	(2,769)	19,512	(14,694)	15,050							16,929
LD2110 Short-Term Borrowing (Trans)	-	-	-	-	-	-	120,000					89,917	209,917
Total Disbursements	1,501,437	452,479	440,847	493,974	394,555	529,195	671,139	455,238	487,386	573,207	440,594	599,942	7,039,993
Month End Cash Balance	565,745	472,636	410,471	396,437	427,079	658,973	1,002,130	856,949	779,314	977,780	1,298,430	1,496,106	1,496,106

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 \$67.5M is reflected in the General Fund because the County internally funds the Teeter Plan.
- 4 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.
- 5 July includes \$23.4M annual lease revenue bond (LRB) payment.
- 6 Teeter cash disbursement of \$105.6M 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