

**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 Actual	Feb Actual	Mar Actual	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	141,289	29,662	21,682	341,614	56,576	16,285	1,038,577
2 RR410 Taxes Other Than Current Secured	14,333	15,168	16,485	13,623	13,683	13,240	321,246	14,974	13,377	10,251	320,636	9,964	776,981
RR420 Licenses, Permits & Franchises	4,976	5,138	5,250	5,012	4,919	5,414	4,446	4,505	5,340	4,702	6,747	5,597	62,046
RR430 Fines, Forfeitures & Penalties	7,216	1,702	1,424	1,875	2,534	485	4,726	3,811	2,251	4,405	5,976	7,072	43,476
RR440 Revenue Use - Money & Property	12,889	8,551	7,120	2,415	344	4,399	6,310	4,932	299	13,926	22	589	61,796
RR450 Intergovernmental Revenue	209,235	230,694	267,804	356,852	237,870	352,885	366,645	245,095	284,087	292,120	268,363	609,220	3,720,870
RR460 Charges for Current Services	40,289	25,602	21,617	49,820	30,221	29,556	79,943	40,757	18,204	66,498	48,031	53,623	504,161
RR470 Miscellaneous Revenue	17,689	15,728	3,196	5,867	8,322	4,973	5,548	4,048	6,031	5,328	4,630	9,441	90,802
RR480 Other Financing Sources	65,707	39,399	32,016	31,478	31,379	37,502	31,948	37,918	76,264	30,583	48,770	84,437	547,401
Total Revenues	375,738	355,241	364,528	473,593	425,197	751,068	962,102	385,702	427,533	769,427	759,752	796,228	6,846,109
3 RR51 Teeter Receipts	34,654	4,129	14,153	6,347	-	10,021	-	-	11,086	2,246	1,491	1,390	85,517
LR2110 Short-Term Borrowing (Trans)	204,247												204,247
Total Receipts	614,639	359,370	378,682	479,940	425,197	761,089	962,102	385,702	438,619	771,673	761,243	797,618	7,135,874
Expenditure Categories:													
4 EE510 Salaries & Employee Benefits	1,162,030	258,995	177,737	192,388	179,098	177,500	259,261	180,455	180,342	163,492	158,036	158,965	3,248,300
EE520 Services and Supplies	214,214	141,586	165,836	209,339	173,688	204,325	189,595	190,006	300,178	218,696	194,325	256,252	2,458,040
5 EE530 Other Charges	89,524	42,388	64,480	54,058	42,503	76,130	46,565	46,348	62,328	69,240	54,571	50,920	699,055
EE54X Fixed Assets	1,236	1,250	621	6,014	776	29,893	958	995	3,266	2,411	2,512	2,487	52,419
EE563 Operating Transfers	34,418	8,444	34,941	12,663	13,184	26,297	(4,349)	8,882	28,930	29,450	31,151	25,689	249,701
Total Expenditures	1,501,423	452,664	443,616	474,462	409,249	514,145	492,031	426,687	575,042	483,290	440,594	494,313	6,707,515
6 TRD52 Teeter Disbursements	-	-	-	-	-	-	-	-	-	-	-	105,629	105,629
7 A1075 CalAIM IGT	14	(185)	(2,769)	19,512	(14,694)	15,050	(310)	2,215	2,306				21,140
LD2110 Short-Term Borrowing (Trans)	-	-	-	-	-	-	-	-	-			209,917	209,917
Total Disbursements	1,501,437	452,479	440,847	493,974	394,555	529,195	491,721	428,902	577,349	483,290	440,594	809,858	7,044,201
Month End Cash Balance	565,745	472,636	410,471	396,437	427,079	658,973	1,129,354	1,086,154	947,425	1,235,808	1,556,457	1,544,217	1,544,217

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