

The City of
SAN DIEGO

FISCAL YEAR 2026
Financial Performance Report
As of October 2025



November 2025

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 4 (as of October 2025).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of September 2025, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Annual Comprehensive Financial Report. The attached report contains unaudited information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

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General Fund Summary As of Period 4, Ended October, 2025 (33% Completed) (Unaudited)								
	FY26 Adopted Budget	FY26 Current Budget	FY26 Actuals ¹	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change	
Revenue								
Property Taxes	\$ 844,597,213	\$ 844,597,213	\$ 23,052,771	2.7%	\$ 25,614,966	\$ (2,562,195)	-10.0%	
Sales Taxes	374,533,252	374,533,252	62,823,090	16.8%	60,083,480	2,739,610	4.6%	
Transient Occupancy Taxes	170,257,130	170,257,130	45,659,303	26.8%	49,271,953	(3,612,650)	-7.3%	
Property Transfer Tax	11,884,826	11,884,826	1,844,466	15.5%	2,173,134	(328,667)	-15.1%	
Licenses & Permits	62,405,713	61,640,982	11,217,188	18.2%	9,934,138	1,283,050	12.9%	
Fines & Forfeitures	45,748,349	45,748,349	9,546,203	20.9%	7,810,766	1,735,437	22.2%	
Interest & Dividends	5,500,000	5,500,000	(7,232,134)	-131.5%	(4,449,241)	(2,782,893)	62.5%	
Franchises	106,495,903	106,495,903	11,009,989	10.3%	9,362,522	1,647,467	17.6%	
Rents & Concessions	80,317,212	80,317,212	21,590,419	26.9%	25,539,986	(3,949,568)	-15.5%	
Revenues from Other Agencies	11,220,846	10,702,048	4,071,123	38.0%	747,143	3,323,980	444.9%	
Charges for Current Services	330,859,647	332,443,176	47,040,482	14.1%	45,771,304	1,269,178	2.8%	
Other Revenue	2,163,337	2,163,337	1,110,329	51.3%	1,730,087	(619,758)	-35.8%	
Transfers	121,450,561	121,150,561	14,100,017	11.6%	15,340,459	(1,240,443)	-8.1%	
Total General Fund Revenue	\$ 2,167,433,989	\$ 2,167,433,989	\$ 245,833,246	11.3%	\$ 248,930,697	\$ (3,097,451)	-1.2%	
Expenditures								
Personnel Services	\$ 961,506,778	\$ 961,506,778	\$ 336,374,214	35.0%	\$ 330,787,403	\$ 5,586,811	1.7%	
Total PE	\$ 961,506,778	\$ 961,506,778	\$ 336,374,214	35.0%	\$ 330,787,403	\$ 5,586,811	1.7%	
Fringe Benefits	602,290,688	602,290,688	196,573,484	32.6%	199,141,610	(2,568,126)	-1.3%	
Supplies	37,253,167	37,344,292	13,364,032	35.8%	12,650,913	713,119	5.6%	
Contracts & Services	344,736,900	344,641,085	67,223,085	19.5%	75,337,457	(8,114,373)	-10.8%	
Information Technology	58,161,208	58,156,208	10,138,563	17.4%	12,350,994	(2,212,431)	-17.9%	
Energy & Utilities	65,503,236	65,503,236	20,166,929	30.8%	20,690,214	(523,285)	-2.5%	
Capital Expenditures	857,179	866,869	204,185	23.6%	178,447	25,738	14.4%	
Debt	10,905,860	10,743,496	3,128,663	29.1%	2,696,679	431,984	16.0%	
Other Expenditures	5,967,486	5,967,486	1,419,840	23.8%	1,718,632	(298,792)	-17.4%	
Transfers	80,251,487	80,413,851	31,316,085	38.9%	26,992,156	4,323,930	16.0%	
Total NPE	\$ 1,205,927,211	\$ 1,205,927,211	\$ 343,534,866	28.5%	\$ 351,757,103	\$ (8,222,237)	-2.3%	
Total General Fund Expenditures	\$ 2,167,433,989	\$ 2,167,433,989	\$ 679,909,080	31.4%	\$ 682,544,506	\$ (2,635,426)	-0.4%	
General Fund Encumbrances								
Net Impact	\$ -	\$ -	\$ (565,239,794)		\$ (551,495,171)	\$ (13,744,623)		

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 4, Ended October, 2025 (33% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Property Taxes	\$ 23,052,771	\$ 844,597,213	2.7%	\$ 25,614,966	\$ (2,562,195)	-10.0%
Sales Taxes	62,823,090	374,533,252	16.8%	60,083,480	2,739,610	4.6%
Transient Occupancy Taxes	45,659,303	170,257,130	26.8%	49,271,953	(3,612,650)	-7.3%
Property Transfer Tax	1,844,466	11,884,826	15.5%	2,173,134	(328,667)	-15.1%
Licenses & Permits						
Business Taxes	7,131,198	29,193,215	24.4%	6,467,975	663,224	10.3%
Rental Unit Taxes	546,016	7,284,502	7.5%	705,354	(159,337)	-22.6%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	319,019	1,090,766	29.2%	209,662	109,358	52.2%
Application Fees	-	-	100.0%	-	-	100.0%
Other Licenses and Permits	3,220,954	8,572,499	37.6%	2,551,148	669,806	26.3%
Total Licenses & Permits	11,217,188	61,640,982	18.2%	9,934,138	1,283,050	12.9%
Fines & Forfeitures						
Parking Citations	7,712,719	37,551,663	20.5%	6,234,177	1,478,543	23.7%
Municipal Court	573,766	2,975,569	19.3%	668,506	(94,740)	-14.2%
Other Fines & Forfeitures	1,259,718	5,221,117	24.1%	908,084	351,635	38.7%
Negligent Impound	-	-	100.0%	-	-	100.0%
Total Fines & Forfeitures	9,546,203	45,748,349	20.9%	7,810,766	1,735,437	22.2%
Interest & Dividends	(7,232,134)	5,500,000	-131.5%	(4,449,241)	(2,782,893)	62.5%
Franchises						
SDG&E	-	66,287,477	0.0%	-	-	100.0%
CATV	225,991	9,192,915	2.5%	271,849	(45,858)	-16.9%
Refuse Collection	47,976	14,669,936	0.3%	3,018	44,959	1489.9%
Other Franchises	10,736,021	16,345,575	65.7%	9,087,655	1,648,366	18.1%
Total Franchises	11,009,989	106,495,903	10.3%	9,362,522	1,647,467	17.6%
Rents & Concessions						
Mission Bay	12,374,590	41,273,512	30.0%	13,328,089	(953,499)	-7.2%
Pueblo Lands	2,504,463	10,327,611	24.3%	5,711,750	(3,207,287)	-56.2%
Other Rents and Concessions	6,711,366	28,716,089	23.4%	6,500,147	211,219	3.2%
Total Rents & Concessions	21,590,419	80,317,212	26.9%	25,539,986	(3,949,568)	-15.5%

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Schedule 1 (cont.)						
	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Revenue from Other Agencies	\$ 4,071,123	\$ 10,702,048	38.0%	\$ 747,143	\$ 3,323,980	444.9%
Charges for Current Services	47,040,482	332,443,176	14.1%	45,771,304	1,269,178	2.8%
Other Revenue	1,110,329	2,163,337	51.3%	1,730,087	(619,758)	-35.8%
Transfers	14,100,017	121,150,561	11.6%	15,340,459	(1,240,443)	-8.1%
Total General Fund Revenue	\$ 245,833,246	\$ 2,167,433,989	11.3%	\$ 248,930,697	\$ (3,097,451)	-1.2%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 4, Ended October, 2025 (33% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 31,759,355	\$ 95,815,935	33.1%	\$ 29,214,578	\$ 2,544,777	8.7%
City Auditor	1,776,706	5,889,357	30.2%	1,779,954	(3,248)	-0.2%
City Clerk	2,536,613	8,224,639	30.8%	2,426,191	110,423	4.6%
City Council - District 1	616,345	2,269,526	27.2%	551,845	64,500	11.7%
City Council - District 2	734,649	2,501,051	29.4%	666,199	68,450	10.3%
City Council - District 3	736,071	2,378,088	31.0%	666,889	69,183	10.4%
City Council - District 4	561,423	2,285,115	24.6%	484,673	76,750	15.8%
City Council - District 5	652,472	2,560,126	25.5%	604,372	48,101	8.0%
City Council - District 6	671,453	2,267,138	29.6%	629,766	41,688	6.6%
City Council - District 7	668,176	2,373,534	28.2%	617,461	50,715	8.2%
City Council - District 8	708,213	2,372,709	29.8%	650,678	57,536	8.8%
City Council - District 9	626,679	2,180,027	28.7%	625,887	792	0.1%
City Planning	7,181,418	22,236,146	32.3%	5,143,970	2,037,449	39.6%
City Treasurer	6,426,611	22,550,210	28.5%	6,377,492	49,120	0.8%
Citywide Program Expenditures	44,152,865	184,241,897	24.0%	38,549,411	5,603,454	14.5%
Commission on Police Practices	586,316	2,219,128	26.4%	434,926	151,390	34.8%
Communications	2,645,862	7,222,198	36.6%	2,345,060	300,802	12.8%
Compliance	2,228,070	6,935,060	32.1%	2,086,791	141,279	6.8%
Council Administration	854,040	2,809,353	30.4%	811,011	43,029	5.3%
Department of Finance	10,125,163	30,499,554	33.2%	9,538,865	586,297	6.1%
Department of Information Technology	881,750	3,555,982	24.8%	1,016,107	(134,357)	-13.2%
Development Services	4,455,021	12,557,937	35.5%	4,155,889	299,132	7.2%
Economic Development	5,810,994	23,928,094	24.3%	3,902,456	1,908,538	48.9%
Environmental Services	8,488,300	32,339,470	26.2%	29,283,824	(20,795,524)	-71.0%
Ethics Commission	591,054	2,052,579	28.8%	609,925	(18,870)	-3.1%
Fire-Rescue	127,445,979	378,321,215	33.7%	128,847,798	(1,401,819)	-1.1%
General Services	9,331,860	29,128,611	32.0%	7,910,075	1,421,785	18.0%
Government Affairs	-	-	100.0%	370,759	(370,759)	-100.0%
Homelessness Strategies & Solutions	6,747,350	53,821,132	12.5%	8,202,392	(1,455,041)	-17.7%
Human Resources	3,324,369	10,824,249	30.7%	4,407,825	(1,083,456)	-24.6%
Library	24,668,516	76,655,568	32.2%	23,656,643	1,011,873	4.3%
Office of Boards & Commissions	-	-	100.0%	302,109	(302,109)	-100.0%
Office of Emergency Services	1,507,730	4,367,881	34.5%	1,422,844	84,885	6.0%
Office of the Chief Operating Officer ³	-	-	100.0%	2,233,727	(2,233,727)	-100.0%
Office of the IBA	1,575,658	4,651,781	33.9%	906,154	669,504	73.9%
Office of the Mayor	3,711,188	10,324,343	35.9%	1,348,586	2,362,602	175.2%
Parks & Recreation	66,231,798	188,754,308	35.1%	60,960,716	5,271,082	8.6%

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Schedule 2 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Performance & Analytics	\$ 1,348,323	\$ 4,703,288	28.7%	\$ 1,868,847	\$ (520,524)	-27.9%
Personnel	5,534,497	16,475,407	33.6%	5,491,733	42,764	0.8%
Police	229,232,827	703,515,478	32.6%	226,978,931	2,253,896	1.0%
Public Utilities	1,065,099	3,125,836	34.1%	1,289,896	(224,797)	-17.4%
Purchasing & Contracting	3,751,994	12,523,202	30.0%	3,547,127	204,867	5.8%
Race & Equity	-	-	100.0%	417,487	(417,487)	-100.0%
Real Estate & Airport Management ²	-	-	100.0%	2,497,431	(2,497,431)	-100.0%
Stormwater	18,833,464	64,786,747	29.1%	18,925,555	(92,091)	-0.5%
Sustainability & Mobility ⁴	0	-	100.0%	2,013,995	(2,013,995)	-100.0%
Transportation	39,122,805	121,190,090	32.3%	35,769,657	3,353,148	9.4%
Total General Fund Expenditures	\$ 679,909,080	\$ 2,167,433,989	31.4%	\$ 682,544,506	\$ (2,635,426)	-0.4%

¹ Includes adjustments made in future periods² Merged with Economic Development in Fiscal Year 2026³ Merged with Office of the Mayor in Fiscal Year 2026⁴ Merged with Transportation in Fiscal Year 2026

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 4, Ended October, 2025 (33% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Citywide Program Expenditures						
Administrative Expenditures	\$ 395,233	\$ 1,514,297	26.1%	\$ 300,103	\$ 95,129	31.7%
Assessments To Public Property	-	1,443,644	0.0%	-	-	100.0%
Citywide Elections	-	1,760,000	0.0%	660	(660)	-100.0%
Corporate Master Leases Rent	6,318,026	16,235,609	38.9%	5,470,895	847,130	15.5%
Deferred Capital Debt Service	30,689,940	55,051,999	55.7%	26,229,339	4,460,601	17.0%
Insurance	4,592,369	6,482,307	70.8%	4,358,087	234,282	5.4%
Memberships	1,092,986	1,338,493	81.7%	1,055,494	37,492	3.6%
PL Claims Trans-Ins	-	31,578,669	0.0%	-	-	100.0%
Preservation of Benefits	-	925,000	0.0%	-	-	100.0%
Property Tax Administration	140,712	5,048,327	2.8%	142,857	(2,145)	-1.5%
Public Liability Claims Xfer-Claims Fund	-	31,193,782	0.0%	-	-	100.0%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Redistricting Commission	-	-	100.0%	180	(180)	-100.0%
Right-of-Way Permit Reimbursements	10,453	7,672,377	0.1%	6,604	3,849	58.3%
Special Consulting Services	45,672	420,706	10.9%	72,305	(26,633)	-36.8%
Supplemental COLA Benefit	867,475	995,000	87.2%	912,887	(45,412)	-5.0%
Transfer to Park Improvement Funds	-	21,273,512	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 44,152,865	\$ 184,241,897	24.0%	\$ 38,549,411	\$ 5,603,454	14.5%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 4, Ended October, 2025 (33% Completed)
(Unaudited)

	FY26 Actuals	FY26 Adopted Budget	FY26 Current Budget	FY26 Budget Change	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Council District 1	\$ 616,345	\$ 2,169,526	\$ 2,169,526	\$ -	28.4%	\$ 551,845	\$ 64,500	11.7%
District 1 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 1	616,345	2,269,526	2,269,526	-	27.2%	551,845	64,500	11.7%
Council District 2	734,649	2,410,741	2,410,741	-	30.5%	667,326	67,323	10.1%
District 2 CPPS	-	100,000	90,310	(9,690)	0.0%	(1,127)	1,127	-100.0%
Total Council District 2	734,649	2,510,741	2,501,051	(9,690)	29.4%	666,199	68,450	10.3%
Council District 3	736,071	2,278,088	2,278,088	-	32.3%	666,889	69,183	10.4%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	736,071	2,378,088	2,378,088	-	31.0%	666,889	69,183	10.4%
Council District 4	561,423	2,186,765	2,185,115	(1,650)	25.7%	484,673	76,750	15.8%
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 4	561,423	2,286,765	2,285,115	(1,650)	24.6%	484,673	76,750	15.8%
Council District 5	652,472	2,460,126	2,460,126	-	26.5%	606,622	45,851	7.6%
District 5 CPPS	-	100,000	100,000	-	0.0%	(2,250)	2,250	-100.0%
Total Council District 5	652,472	2,560,126	2,560,126	-	25.5%	604,372	48,101	8.0%
Council District 6	671,453	2,167,138	2,167,138	-	31.0%	631,766	39,688	6.3%
District 6 CPPS	-	100,000	100,000	-	0.0%	(2,000)	2,000	-100.0%
Total Council District 6	671,453	2,267,138	2,267,138	-	29.6%	629,766	41,688	6.6%
Council District 7	668,176	2,273,534	2,273,534	-	29.4%	617,461	50,715	8.2%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	668,176	2,373,534	2,373,534	-	28.2%	617,461	50,715	8.2%
Council District 8	708,213	2,272,709	2,272,709	-	31.2%	650,678	57,536	8.8%
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 8	708,213	2,372,709	2,372,709	-	29.8%	650,678	57,536	8.8%
Council District 9	626,679	2,080,027	2,080,027	-	30.1%	625,887	792	0.1%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	626,679	2,180,027	2,180,027	-	28.7%	625,887	792	0.1%
Total Council Districts	\$ 5,975,482	\$ 21,198,654	\$ 21,187,314	\$ (11,340)	28.2%	\$ 5,497,768	\$ 477,714	8.7%

¹ Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 4, Ended October, 2025 (33% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 2,791,461	\$ 8,892,740	31.4%	\$ 2,184,742	\$ 606,719	27.8%
Automated Refuse Container Fund	27,810	-	100.0%	487,704	(459,894)	-94.3%
Central Stores Internal Service Fund	3,272,729	11,236,451	29.1%	2,366,874	905,856	38.3%
Climate Equity Fund	166,460	1,500,000	11.1%	156,707	9,754	6.2%
Community Equity Fund	542	-	100.0%	38,285	(37,743)	-98.6%
Concourse and Parking Garages Operating Fund	706,650	2,986,732	23.7%	1,004,712	(298,063)	-29.7%
Convention Center Expansion Funds	659,739	12,902,836	5.1%	899,071	(239,332)	-26.6%
Development Services Fund	63,763,294	144,085,274	44.3%	47,600,075	16,163,219	34.0%
Energy Conservation Program Fund	17,760	6,208,947	0.3%	11,054	6,706	60.7%
Energy Independence Fund	(10,090)	-	-100.0%	47,227	(57,317)	-121.4%
Engineering and Capital Projects	65,658,255	167,180,209	39.3%	62,959,282	2,698,973	4.3%
Environmental Growth Fund 1/3	1,199,253	8,732,902	13.7%	1,007,404	191,849	19.0%
Environmental Growth Fund 2/3	2,332,944	17,472,803	13.4%	1,987,691	345,253	17.4%
Facilities Financing Fund	18,984	-	100.0%	(23,722)	42,706	-180.0%
Fire/Emergency Medical Services Fund	34,057,105	131,810,011	25.8%	32,341,218	1,715,887	5.3%
Fire and Lifeguard Facilities Fund	1,325,090	1,327,425	99.8%	(3,079)	1,328,169	-43136.8%
Fleet Operations	39,861,609	159,556,381	25.0%	39,133,785	727,824	1.9%
Gas Tax Fund	7,285,427	39,324,068	18.5%	7,440,722	(155,295)	-2.1%
General Plan Maintenance Fund	2,298,274	5,822,300	39.5%	1,481,399	816,875	55.1%
GIS Fund	10,050	5,452,748	0.2%	156,658	(146,607)	-93.6%
Golf Course Fund	14,884,392	30,889,347	48.2%	14,290,860	593,533	4.2%
Information Technology Fund	7,279,235	83,814,797	8.7%	8,588,345	(1,309,110)	-15.2%
Junior Lifeguard Program Fund	70,463	1,193,420	5.9%	5,255	65,208	1241.0%
Local Enforcement Agency Fund	717,878	1,067,227	67.3%	556,522	161,356	29.0%
Long Range Property Management Fund	821,600	595,000	138.1%	980,668	(159,068)	-16.2%
Los Penasquitos Canyon Preserve Fund	10,300	36,000	28.6%	12,500	(2,200)	-17.6%
Low-Moderate Income Housing Asset Fund	2,319,827	1,209,014	191.9%	2,357,443	(37,616)	-1.6%
Maintenance Assessment District (MAD) Funds	1,021,111	35,677,545	2.9%	1,256,329	(235,218)	-18.7%
Mission Bay/Balboa Park Improvement Fund	301,444	904,333	33.3%	287,644	13,800	4.8%
Mission Bay Improvement Fund	744,271	13,827,783	5.4%	570,971	173,300	30.4%
New Convention Facility Fund	1,934,128	2,901,191	66.7%	1,877,792	56,336	3.0%
OneSD Support Fund	107,728	27,955,462	0.4%	43,890	63,838	145.4%
Parking Meter Operations	6,239,978	28,040,000	22.3%	3,331,832	2,908,146	87.3%
PETCO Park Fund	7,222,118	18,495,036	39.0%	6,194,047	1,028,071	16.6%
Public Art Fund	260,559	-	100.0%	68,765	191,794	278.9%
Public Safety Services & Debt Service Fund	3,368,479	12,657,066	26.6%	3,281,782	86,697	2.6%
Publishing Services Internal Fund	213,498	1,947,049	11.0%	462,048	(248,550)	-53.8%
Recycling Fund	3,063,333	25,414,856	12.1%	5,860,589	(2,797,256)	-47.7%
Refuse Disposal Fund	21,091,119	72,751,556	29.0%	21,273,964	(182,845)	-0.9%
Refuse Disposal - Miramar Clousure	475,533	625,000	76.1%	442,260	33,273	7.5%

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Schedule 3 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Regional Park Improvements Fund	\$ 321,359	\$ 7,445,729	4.3%	\$ 238,179	\$ 83,181	34.9%
Risk Management Administration Fund	7,060,745	20,444,952	34.5%	5,501,380	1,559,366	28.3%
Road Maintenance & Rehabilitation	3,428,789	36,347,892	9.4%	6,794,884	(3,366,095)	-49.5%
Seized and Forfeited Assets Funds	1,106,543	-	100.0%	572,399	534,144	93.3%
Solid Waste Management Fund	(105,534)	148,438,551	-0.1%	(37,191)	(68,343)	183.8%
State COPS	31,674	3,400,000	0.9%	17,304	14,371	83.1%
Storm Drain Fund	3,072,215	5,700,000	53.9%	2,187,270	884,944	40.5%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	40,490,114	153,553,231	26.4%	43,824,844	(3,334,730)	-7.6%
TOT - Major Events Revolving FD	73,900	-	100.0%	205,000	(131,100)	-64.0%
TransNet Extension Funds	12,868,517	46,268,000	27.8%	11,294,276	1,574,240	13.9%
Underground Surcharge Fund	5,500,569	90,001,567	6.1%	4,692,803	807,766	17.2%
Wastewater Department Funds	196,161,668	639,210,654	30.7%	280,097,022	(83,935,354)	-30.0%
Water Department Funds	271,962,061	958,479,293	28.4%	219,699,649	52,262,412	23.8%
Wireless Communication Technology Fund	66,996	12,125,011	0.6%	171,607	(104,611)	-61.0%
Zoological Exhibits Maintenance Fund	720,609	21,757,366	3.3%	829,599	(108,991)	-13.1%

¹ Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 4, Ended October, 2025 (33% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 3,343,447	\$ 10,891,835	30.7%	\$ 2,719,689	\$ 623,758	22.9%
Automated Refuse Container Fund	(858)	2,125,895	0.0%	404,610	(405,468)	-100.2%
Capital Outlay - Misc Revenue	8,090,875	8,164,598	99.1%	3,897,819	4,193,055	107.6%
Central Stores Internal Service Fund	4,170,219	11,403,746	36.6%	3,360,479	809,740	24.1%
Climate Equity Fund	706	120,995	0.6%	1,143,191	(1,142,485)	-99.9%
Community Equity Fund	-	89,857	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	1,056,485	3,785,121	27.9%	594,350	462,136	77.8%
Convention Center Expansion Funds	575,323	13,462,336	4.3%	591,101	(15,778)	-2.7%
Development Services Fund	48,942,516	144,014,897	34.0%	45,078,655	3,863,861	8.6%
Energy Conservation Program Fund	2,272,994	7,313,779	31.1%	1,986,698	286,296	14.4%
Energy Independence Fund	81,273	300,000	27.1%	98,455	(17,183)	-17.5%
Engineering and Capital Projects	59,370,699	179,070,372	33.2%	55,967,363	3,403,336	6.1%
Environmental Growth Fund 1/3	792,873	11,303,475	7.0%	1,847,285	(1,054,412)	-57.1%
Environmental Growth Fund 2/3	493,817	19,691,871	2.5%	20,685	473,133	2287.4%
Facilities Financing Fund	(1,300)	-	-100.0%	1,403,790	(1,405,090)	-100.1%
Fire/Emergency Medical Services Fund	36,458,244	137,232,995	26.6%	30,875,776	5,582,468	18.1%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	1,134,556	17,444	1.5%
Fleet Operations	55,108,247	361,200,636	15.3%	43,571,815	11,536,431	26.5%
Gas Tax Fund	10,538,192	40,343,181	26.1%	10,167,207	370,985	3.6%
General Plan Maintenance Fund	3,782,952	6,822,300	55.4%	1,857,819	1,925,133	103.6%
GIS Fund	3,178,615	6,720,010	47.3%	3,119,809	58,807	1.9%
Golf Course Fund	8,706,293	31,039,009	28.0%	7,501,454	1,204,839	16.1%
Information Technology Fund	18,640,623	84,684,741	22.0%	18,642,409	(1,785)	0.0%
Infrastructure Fund	(62,465)	123,193	-50.7%	6,334,575	(6,397,041)	-101.0%
Junior Lifeguard Program Fund	688,214	1,025,276	67.1%	637,711	50,504	7.9%
Local Enforcement Agency Fund	384,384	1,189,427	32.3%	314,036	70,348	22.4%
Long Range Property Management Fund	9,905	1,783,686	0.6%	10,893	(988)	-9.1%
Los Penasquitos Canyon Preserve Fund	1,921	15,125	12.7%	(28,361)	30,281	-106.8%
Low-Moderate Income Housing Asset Fund	2,055,476	57,507,581	3.6%	5,262,252	(3,206,776)	-60.9%
Maintenance Assessment District (MAD) Funds	8,203,638	45,169,227	18.2%	8,988,343	(784,705)	-8.7%
Mission Bay/Balboa Park Improvement Fund	2,963	904,333	0.3%	270,200	(267,237)	-98.9%
New Convention Facility Fund	1,934,128	2,901,191	66.7%	1,877,792	56,336	3.0%
OneSD Support Fund	5,027,498	30,954,538	16.2%	9,868,167	(4,840,670)	-49.1%
Parking Meter Operations	1,620,931	28,722,645	5.6%	930,199	690,731	74.3%
PETCO Park Fund	14,164,112	19,461,510	72.8%	13,735,749	428,363	3.1%
Public Art Fund	44,789	7,980,057	0.6%	31,172	13,617	43.7%
Public Safety Services & Debt Service Fund	1,327,425	12,657,066	10.5%	-	1,327,425	100.0%
Publishing Services Internal Fund	538,247	2,132,055	25.2%	542,853	(4,605)	-0.8%
Recycling Fund	2,529,171	30,728,076	8.2%	7,989,380	(5,460,209)	-68.3%
Refuse Disposal Fund	13,122,739	55,964,803	23.4%	13,401,151	(278,412)	-2.1%
Risk Management Administration Fund	5,762,595	20,433,736	28.2%	5,127,385	635,211	12.4%

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Financial Performance Report – Period Ended October 2025

Schedule 4 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Road Maintenance & Rehabilitation	\$ 4,929,906	\$ 55,450,400	8.9%	\$ 12,717,844	\$ (7,787,938)	-61.2%
Seized and Forfeited Assets Funds	281,163	2,307,396	12.2%	2,277,196	(1,996,033)	-87.7%
Solid Waste Management Fund	27,684,872	139,380,756	19.9%	2,844,105	24,840,767	873.4%
State COPS	2,808,292	6,142,672	45.7%	2,567,676	240,615	9.4%
Storm Drain Fund	266,174	5,731,128	4.6%	894,412	(628,238)	-70.2%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	13,120,698	155,397,265	8.4%	15,124,921	(2,004,223)	-13.3%
TOT - Major Events Revolving FD	33,305	443,185	7.5%	29,739	3,566	12.0%
TransNet Extension Funds	6,375,820	21,613,473	29.5%	6,704,378	(328,558)	-4.9%
Underground Surcharge Fund	5,046,863	79,994,908	6.3%	3,219,021	1,827,842	56.8%
Wastewater Department Funds	110,129,300	470,720,775	23.4%	123,497,614	(13,368,314)	-10.8%
Water Department Funds	270,790,024	847,768,484	31.9%	262,088,168	8,701,857	3.3%
Wireless Communication Technology Fund	4,889,606	12,581,265	38.9%	2,932,578	1,957,028	66.7%
Zoological Exhibits Maintenance Fund	-	21,757,366	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods