

The City of
SAN DIEGO

FISCAL YEAR 2026
Financial Performance Report
As of September 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 3 (as of September 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>

<u>Table of Contents</u>	<u>Page</u>
General Fund Summary	3
Schedule 1 - General Fund Revenue Status Report	4
Schedule 2 - General Fund Expenditure Status Report	6
Schedule 2a - Citywide Program Expenditure Status Report	8
Schedule 2b - Council Districts Expenditure Status Report	9
Schedule 3 - Other Budgeted Funds Revenue Status Report	10
Schedule 4 - Other Budgeted Funds Expenditure Status Report	12

Financial Performance Report – Period Ended September 2025

General Fund Summary								
As of Period 3, Ended September, 2025 (25% Completed)								
(Unaudited)								
	FY26	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25	
	Adopted Budget	Current Budget	Actuals ¹	Current Budget	Actuals ¹	Actuals Change	% Change	
Revenue								
Property Taxes	\$ 844,597,213	\$ 844,597,213	\$ 17,406,026	2.1%	\$ 15,433,261	\$ 1,972,765	12.8%	
Sales Taxes	374,533,252	374,533,252	32,683,378	8.7%	31,972,698	710,680	2.2%	
Transient Occupancy Taxes	170,257,130	170,257,130	32,294,483	19.0%	34,786,125	(2,491,642)	-7.2%	
Property Transfer Tax	11,884,826	11,884,826	981,398	8.3%	1,198,275	(216,876)	-18.1%	
Licenses & Permits	62,405,713	61,640,982	8,095,897	13.1%	7,182,761	913,137	12.7%	
Fines & Forfeitures	45,748,349	45,748,349	3,775,912	8.3%	5,404,286	(1,628,374)	-30.1%	
Interest & Dividends	5,500,000	5,500,000	(5,605,109)	-101.9%	(3,484,585)	(2,120,524)	60.9%	
Franchises	106,495,903	106,495,903	8,749,191	8.2%	9,090,384	(341,193)	-3.8%	
Rents & Concessions	80,317,212	80,317,212	15,018,611	18.7%	20,862,182	(5,843,571)	-28.0%	
Revenues from Other Agencies	11,220,846	10,702,048	1,667,522	15.6%	508,480	1,159,042	227.9%	
Charges for Current Services	330,859,647	332,143,176	33,632,868	10.1%	33,611,595	21,273	0.1%	
Other Revenue	2,163,337	2,163,337	872,900	40.3%	764,169	108,731	14.2%	
Transfers	121,450,561	121,450,561	12,059,346	9.9%	12,847,990	(788,645)	-6.1%	
Total General Fund Revenue	\$ 2,167,433,989	\$ 2,167,433,989	\$ 161,632,423	7.5%	\$ 170,177,621	\$ (8,545,197)	-5.0%	
Expenditures								
Personnel Services	\$ 961,506,778	\$ 961,506,778	\$ 253,116,902	26.3%	\$ 248,469,147	\$ 4,647,754	1.9%	
Total PE	\$ 961,506,778	\$ 961,506,778	\$ 253,116,902	26.3%	\$ 248,469,147	\$ 4,647,754	1.9%	
Fringe Benefits	602,290,688	602,290,688	14,973,541	24.9%	151,440,621	(1,702,080)	-1.1%	
Supplies	37,253,167	37,344,292	11,050,721	29.6%	11,127,518	(76,797)	-0.7%	
Contracts & Services	344,736,900	344,650,775	47,772,534	13.9%	50,878,332	(3,105,798)	-6.1%	
Information Technology	58,161,208	58,156,208	4,126,617	7.1%	3,298,267	828,350	25.1%	
Energy & Utilities	65,503,236	65,503,236	14,463,219	22.1%	12,246,986	2,216,233	18.1%	
Capital Expenditures	857,179	857,179	173,446	20.2%	109,746	63,700	58.0%	
Debt	10,905,860	10,743,496	2,736,669	25.5%	2,540,487	196,182	7.7%	
Other Expenditures	5,967,486	5,967,486	1,371,490	23.0%	1,612,566	(241,076)	-14.9%	
Transfers	80,251,487	80,413,851	31,116,085	38.7%	367,026	30,749,060	8377.9%	
Total NPE	\$ 1,205,927,211	\$ 1,205,927,211	\$ 262,549,323	21.8%	\$ 233,621,548	\$ 28,927,774	12.4%	
Total General Fund Expenditures	\$ 2,167,433,989	\$ 2,167,433,989	\$ 515,666,224	23.8%	\$ 482,090,696	\$ 33,575,529	7.0%	
General Fund Encumbrances			113,275,864		150,688,330	(37,412,465)		
Net Impact	\$ -	\$ -	\$ (467,309,666)		\$ (462,601,404)	\$ (4,708,261)		

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Property Taxes	\$ 17,406,026	\$ 844,597,213	2.1%	\$ 15,433,261	\$ 1,972,765	12.8%
Sales Taxes	32,683,378	374,533,252	8.7%	31,972,698	710,680	2.2%
Transient Occupancy Taxes	32,294,483	170,257,130	19.0%	34,786,125	(2,491,642)	-7.2%
Property Transfer Tax	981,398	11,884,826	8.3%	1,198,275	(216,876)	-18.1%
Licenses & Permits						
Business Taxes	4,915,822	29,193,215	16.8%	4,543,376	372,447	8.2%
Rental Unit Taxes	449,864	7,284,502	6.2%	601,282	(151,418)	-25.2%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	254,319	1,090,766	23.3%	145,887	108,433	74.3%
Application Fees	-	-	100.0%	-	-	100.0%
Other Licenses and Permits	2,475,892	8,572,499	28.9%	1,892,216	583,676	30.8%
Total Licenses & Permits	8,095,897	61,640,982	13.1%	7,182,761	913,137	12.7%
Fines & Forfeitures						
Parking Citations	2,814,263	37,551,663	7.5%	4,255,118	(1,440,855)	-33.9%
Municipal Court	199,333	2,975,569	6.7%	479,752	(280,418)	-58.5%
Other Fines & Forfeitures	762,316	5,221,117	14.6%	669,416	92,899	13.9%
Negligent Impound	-	-	100.0%	-	-	100.0%
Total Fines & Forfeitures	3,775,912	45,748,349	8.3%	5,404,286	(1,628,374)	-30.1%
Interest & Dividends	(5,605,109)	5,500,000	-101.9%	(3,484,585)	(2,120,524)	60.9%
Franchises						
SDG&E	-	66,287,477	0.0%	-	-	100.0%
CATV	-	9,192,915	0.0%	(1)	1	-100.0%
Refuse Collection	-	14,669,936	0.0%	3,018	(3,018)	-100.0%
Other Franchises	8,749,191	16,345,575	53.5%	9,087,367	(338,176)	-3.7%
Total Franchises	8,749,191	106,495,903	8.2%	9,090,384	(341,193)	-3.8%
Rents & Concessions						
Mission Bay	8,273,937	41,273,512	20.0%	11,213,342	(2,939,406)	-26.2%
Pueblo Lands	1,588,340	10,327,611	15.4%	5,020,397	(3,432,057)	-68.4%
Other Rents and Concessions	5,156,335	28,716,089	18.0%	4,628,443	527,891	11.4%
Total Rents & Concessions	15,018,611	80,317,212	18.7%	20,862,182	(5,843,571)	-28.0%

Continued on Next Page

Financial Performance Report – Period Ended September 2025

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	\$ 1,667,522	\$ 10,702,048	15.6%	\$ 508,480	\$ 1,159,042	227.9%
Charges for Current Services	33,632,868	332,143,176	10.1%	33,611,595	21,273	0.1%
Other Revenue	872,900	2,163,337	40.3%	764,169	108,731	14.2%
Transfers	12,059,346	121,450,561	9.9%	12,847,990	(788,645)	-6.1%
Total General Fund Revenue	\$ 161,632,423	\$ 2,167,433,989	7.5%	\$ 170,177,621	\$ (8,545,197)	-5.0%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 23,665,629	\$ 95,815,935	24.7%	\$ 21,568,245	\$ 2,097,384	9.7%
City Auditor	1,326,175	5,889,357	22.5%	1,239,427	86,748	7.0%
City Clerk	1,840,574	8,224,639	22.4%	1,755,118	85,456	4.9%
City Council – District 1	443,888	2,269,526	19.6%	420,000	23,888	5.7%
City Council – District 2	522,164	2,510,741	20.8%	517,915	4,249	0.8%
City Council – District 3	534,346	2,378,088	22.5%	497,202	37,144	7.5%
City Council – District 4	393,296	2,285,115	17.2%	347,635	45,661	13.1%
City Council – District 5	476,877	2,560,126	18.6%	459,395	17,481	3.8%
City Council – District 6	507,882	2,267,138	22.4%	457,070	50,812	11.1%
City Council – District 7	488,716	2,373,534	20.6%	465,801	22,915	4.9%
City Council – District 8	511,687	2,372,709	21.6%	494,585	17,101	3.5%
City Council – District 9	467,380	2,180,027	21.4%	461,016	6,364	1.4%
City Planning	5,224,264	22,236,146	23.5%	3,775,648	1,448,616	38.4%
City Treasurer	4,477,929	22,550,210	19.9%	4,600,747	(122,818)	-2.7%
Citywide Program Expenditures	42,738,685	184,241,897	23.2%	11,219,753	31,518,932	280.9%
Commission on Police Practices	427,986	2,219,128	19.3%	307,634	120,352	39.1%
Communications	1,982,732	7,222,198	27.5%	1,721,553	261,179	15.2%
Compliance	1,613,854	6,935,060	23.3%	1,575,818	38,035	2.4%
Council Administration	588,869	2,809,353	21.0%	564,950	23,919	4.2%
Department of Finance	7,489,681	30,499,554	24.6%	7,020,513	469,168	6.7%
Department of Information Technology	807,520	3,555,982	22.7%	937,962	(130,442)	-13.9%
Development Services	3,292,687	12,557,937	26.2%	3,016,260	276,427	9.2%
Economic Development	4,291,410	23,928,094	17.9%	2,390,600	1,900,810	79.5%
Environmental Services	7,487,613	32,339,470	23.2%	20,228,675	(12,741,062)	-63.0%
Ethics Commission	436,180	2,052,579	21.3%	451,788	(15,608)	-3.5%
Fire-Rescue	97,518,767	378,311,525	25.8%	96,704,497	814,270	0.8%
General Services	6,886,203	29,128,611	23.6%	5,806,761	1,079,441	18.6%
Government Affairs	2,247	-	100.0%	272,399	(270,152)	-99.2%
Homelessness Strategies & Solutions	4,434,561	53,821,132	8.2%	4,892,372	(457,811)	-9.4%
Human Resources	2,458,392	10,824,249	22.7%	3,296,829	(838,437)	-25.4%
Library	18,256,798	76,655,568	23.8%	16,087,681	2,169,116	13.5%
Office of Boards & Commissions	-	-	100.0%	225,114	(225,114)	-100.0%
Office of Emergency Services	1,201,898	4,367,881	27.5%	1,107,990	93,908	8.5%
Office of the Chief Operating Officer	(0)	-	-100.0%	1,672,824	(1,672,824)	-100.0%
Office of the IBA	1,176,014	4,651,781	25.3%	689,441	486,573	70.6%
Office of the Mayor	2,732,788	10,324,343	26.5%	993,143	1,739,645	175.2%
Parks & Recreation	47,076,716	188,754,308	24.9%	45,799,126	1,277,589	2.8%

Continued on Next Page

Financial Performance Report – Period Ended September 2025

Schedule 2 (cont.)						
	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Performance & Analytics	\$ 1,006,316	\$ 4,703,288	21.4%	\$ 1,081,958	\$ (75,642)	-7.0%
Personnel	4,029,399	16,475,407	24.5%	4,052,957	(23,558)	-0.6%
Police	170,952,795	703,515,478	24.3%	167,141,859	3,810,936	2.3%
Public Utilities	935,419	3,125,836	29.9%	1,086,413	(150,994)	-13.9%
Purchasing & Contracting	2,802,911	12,523,202	22.4%	2,606,710	196,201	7.5%
Race & Equity	(2,082)	-	-100.0%	303,100	(305,182)	-100.7%
Real Estate & Airport Management ¹	-	-	100.0%	1,719,306	(1,719,306)	-100.0%
Stormwater	13,788,893	64,786,747	21.3%	13,300,230	488,663	3.7%
Sustainability & Mobility	0	-	100.0%	1,457,539	(1,457,539)	-100.0%
Transportation	28,370,169	121,190,090	23.4%	25,297,135	3,073,034	12.1%
Total General Fund Expenditures	\$ 515,666,224	\$ 2,167,433,989	23.8%	\$ 482,090,696	\$ 33,575,529	7.0%

¹ Includes adjustments made in future periods

¹ Merged with Economic Development in Fiscal Year 2025

Citywide Program Expenditure Status Report
As of Period 3, Ended September, 2025 (25% 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	\$ 290,537	\$ 1,514,297	19.2%	\$ 166,522	\$ 124,015	74.5%
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	5,089,882	16,235,609	31.4%	4,347,707	742,175	17.1%
Deferred Capital Debt Service	30,686,340	55,051,999	55.7%	278,741	30,407,598	10908.9%
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	94,946	5,048,327	1.9%	76,522	18,424	24.1%
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	4,980	7,672,377	0.1%	6,604	(1,624)	-24.6%
Special Consulting Services	19,171	420,706	4.6%	16,350	2,821	17.3%
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	\$ 42,738,685	\$ 184,241,897	23.2%	\$ 11,219,753	\$ 31,518,932	280.9%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 3, Ended September, 2025 (25% 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	\$ 443,888	\$ 2,169,526	\$ 2,169,526	\$ -	20.5%	\$ 420,000	\$ 23,888	5.7%
District 1 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 1	443,888	2,269,526	2,269,526	-	19.6%	420,000	23,888	5.7%
Council District 2	522,164	2,410,741	2,410,741	-	21.7%	517,915	4,249	0.8%
District 2 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 2	522,164	2,510,741	2,510,741	-	20.8%	517,915	4,249	0.8%
Council District 3	534,346	2,278,088	2,278,088	-	23.5%	497,202	37,144	7.5%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	534,346	2,378,088	2,378,088	-	22.5%	497,202	37,144	7.5%
Council District 4	393,296	2,186,765	2,185,115	(1,650)	18.0%	347,635	45,661	13.1%
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 4	393,296	2,286,765	2,285,115	(1,650)	17.2%	347,635	45,661	13.1%
Council District 5	476,877	2,460,126	2,460,126	-	19.4%	461,645	15,231	3.3%
District 5 CPPS	-	100,000	100,000	-	0.0%	(2,250)	2,250	-100.0%
Total Council District 5	476,877	2,560,126	2,560,126	-	18.6%	459,395	17,481	3.8%
Council District 6	507,882	2,167,138	2,167,138	-	23.4%	459,070	48,812	10.6%
District 6 CPPS	-	100,000	100,000	-	0.0%	(2,000)	2,000	-100.0%
Total Council District 6	507,882	2,267,138	2,267,138	-	22.4%	457,070	50,812	11.1%
Council District 7	488,716	2,273,534	2,273,534	-	21.5%	465,801	22,915	4.9%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	488,716	2,373,534	2,373,534	-	20.6%	465,801	22,915	4.9%
Council District 8	511,687	2,272,709	2,272,709	-	22.5%	494,585	17,101	3.5%
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 8	511,687	2,372,709	2,372,709	-	21.6%	494,585	17,101	3.5%
Council District 9	467,380	2,080,027	2,080,027	-	22.5%	461,016	6,364	1.4%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	467,380	2,180,027	2,180,027	-	21.4%	461,016	6,364	1.4%
Total Council Districts	\$ 4,346,236	\$ 21,198,654	\$ 21,197,004	\$ (1,650)	20.5%	\$ 4,120,620	\$ 225,616	5.5%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 2,038,749	\$ 8,892,740	22.9%	\$ 1,808,196	\$ 230,553	12.8%
Automated Refuse Container Fund	20,746	-	100.0%	362,930	(342,184)	-94.3%
Central Stores Internal Service Fund	2,360,120	11,236,451	21.0%	1,783,029	577,091	32.4%
Climate Equity Fund	123,809	1,500,000	8.3%	101,391	22,418	22.1%
Community Equity Fund	(94)	-	-100.0%	26,154	(26,248)	-100.4%
Concourse and Parking Garages Operating Fund	555,231	2,986,732	18.6%	848,355	(293,124)	-34.6%
Convention Center Expansion Funds	589,099	12,902,836	4.6%	789,959	(200,860)	-25.4%
Development Services Fund	49,641,982	144,085,274	34.5%	37,026,806	12,615,176	34.1%
Energy Conservation Program Fund	14,658	6,208,947	0.2%	8,005	6,653	83.1%
Energy Independence Fund	(11,387)	-	-100.0%	32,303	(43,690)	-135.3%
Engineering and Capital Projects	48,334,945	167,180,209	28.9%	46,225,435	2,109,509	4.6%
Environmental Growth Fund 1/3	1,188,021	8,732,902	13.6%	981,481	206,539	21.0%
Environmental Growth Fund 2/3	2,314,388	17,472,803	13.2%	1,936,242	378,146	19.5%
Facilities Financing Fund	17,063	-	100.0%	(8,579)	25,642	-298.9%
Fire/Emergency Medical Services Fund	20,128,233	131,810,011	15.3%	22,086,893	(1,958,661)	-8.9%
Fire and Lifeguard Facilities Fund	644	1,327,425	0.0%	(19)	663	-3494.9%
Fleet Operations	29,820,914	159,556,381	18.7%	19,491,320	10,329,594	53.0%
Gas Tax Fund	3,418,451	39,324,068	8.7%	3,653,923	(235,472)	-6.4%
General Plan Maintenance Fund	1,704,850	5,822,300	29.3%	1,078,418	626,432	58.1%
GIS Fund	15,797	5,452,748	0.3%	112,360	(96,563)	-85.9%
Golf Course Fund	11,789,323	30,889,347	38.2%	11,355,060	434,263	3.8%
Information Technology Fund	115,657	83,814,797	0.1%	178,715	(63,059)	-35.3%
Junior Lifeguard Program Fund	57,714	1,193,420	4.8%	5,255	52,459	998.4%
Local Enforcement Agency Fund	648,966	1,067,227	60.8%	209,001	439,965	210.5%
Long Range Property Management Fund	601,811	595,000	101.1%	626,024	(24,213)	-3.9%
Los Penasquitos Canyon Preserve Fund	7,725	36,000	21.5%	7,500	225	3.0%
Low-Moderate Income Housing Asset Fund	1,738,754	1,209,014	143.8%	1,496,558	242,195	16.2%
Maintenance Assessment District (MAD) Funds	1,050,069	35,677,545	2.9%	966,308	83,761	8.7%
Mission Bay/Balboa Park Improvement Fund	226,083	904,333	25.0%	215,733	10,350	4.8%
Mission Bay Improvement Fund	572,161	13,827,783	4.1%	410,291	161,870	39.5%
New Convention Facility Fund	1,450,596	2,901,191	50.0%	1,408,344	42,252	3.0%
OneSD Support Fund	79,307	27,955,462	0.3%	37,080	42,226	113.9%
Parking Meter Operations	4,743,078	28,040,000	16.9%	2,464,787	2,278,292	92.4%
PETCO Park Fund	5,395,294	18,495,036	29.2%	5,104,900	290,394	5.7%
Public Art Fund	204,479	-	100.0%	68,682	135,797	197.7%
Public Safety Services & Debt Service Fund	2,333,379	12,657,066	18.4%	2,279,365	54,014	2.4%
Publishing Services Internal Fund	173,655	1,947,049	8.9%	358,595	(184,940)	-51.6%
Recycling Fund	2,338,356	25,414,856	9.2%	3,209,741	(871,385)	-27.1%
Refuse Disposal Fund	17,321,532	72,751,556	23.8%	15,112,783	2,208,749	14.6%
Refuse Disposal - Miramar Clousure	349,952	625,000	56.0%	302,547	47,405	15.7%

Continued on Next Page

Financial Performance Report – Period Ended September 2025

Schedule 3 (cont.)						
	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Regional Park Improvements Fund	\$ 250,006	\$ 7,445,729	3.4%	\$ 173,924	\$ 76,081	43.7%
Risk Management Administration Fund	5,577,533	20,444,952	27.3%	4,272,609	1,304,924	30.5%
Road Maintenance & Rehabilitation	3,342,306	36,347,892	9.2%	3,474,367	(132,062)	-3.8%
Seized and Forfeited Assets Funds	1,068,777	-	100.0%	559,024	509,753	91.2%
Solid Waste Management Fund	(202,082)	148,438,551	-0.1%	(23,441)	(178,641)	762.1%
State COPS	24,489	3,400,000	0.7%	13,319	11,171	83.9%
Storm Drain Fund	2,535,694	5,700,000	44.5%	1,607,680	928,015	57.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	28,264,472	153,553,231	18.4%	30,867,459	(2,602,987)	-8.4%
TOT - Major Events Revolving FD	50,000	-	100.0%	195,000	(145,000)	-74.4%
TransNet Extension Funds	9,731,094	46,268,000	21.0%	8,687,797	1,043,297	12.0%
Underground Surcharge Fund	4,020,183	90,001,567	4.5%	3,177,915	842,268	26.5%
Wastewater Department Funds	113,549,915	639,210,654	17.8%	80,446,238	33,103,677	41.2%
Water Department Funds	176,234,523	958,479,293	18.4%	130,702,605	45,531,918	34.8%
Wireless Communication Technology Fund	52,841	12,125,011	0.4%	22,055	30,785	139.6%
Zoological Exhibits Maintenance Fund	591,199	21,757,366	2.7%	568,143	23,057	4.1%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 2,391,958	\$ 10,891,835	22.0%	\$ 1,685,192	\$ 706,766	41.9%
Automated Refuse Container Fund	(858)	2,125,895	0.0%	330,538	(331,395)	-100.3%
Capital Outlay - Misc Revenue	3,973,429	8,164,598	48.7%	-	3,973,429	100.0%
Central Stores Internal Service Fund	3,019,046	11,403,746	26.5%	2,263,862	755,184	33.4%
Climate Equity Fund	706	120,995	0.6%	285,230	(284,524)	-99.8%
Community Equity Fund	-	89,857	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	758,892	3,785,121	20.0%	273,228	485,664	177.8%
Convention Center Expansion Funds	481,444	13,462,336	3.6%	585,247	(103,803)	-17.7%
Development Services Fund	36,009,198	144,014,897	25.0%	33,469,653	2,539,546	7.6%
Energy Conservation Program Fund	1,481,829	7,313,779	20.3%	1,285,190	196,639	15.3%
Energy Independence Fund	40,818	300,000	13.6%	47,850	(7,033)	-14.7%
Engineering and Capital Projects	44,181,246	179,070,372	24.7%	41,629,897	2,551,349	6.1%
Environmental Growth Fund 1/3	552,778	10,044,967	5.5%	1,079,113	(526,335)	-48.8%
Environmental Growth Fund 2/3	394,689	15,151,775	2.6%	20,685	374,005	1808.1%
Facilities Financing Fund	(1,300)	-	-100.0%	1,241,706	(1,243,006)	-100.1%
Fire/Emergency Medical Services Fund	22,342,978	137,232,995	16.3%	13,508,015	8,834,963	65.4%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	500	1,151,500	230300.0%
Fleet Operations	41,510,091	361,200,636	11.5%	30,073,450	11,436,640	38.0%
Gas Tax Fund	9,410,263	40,343,181	23.3%	9,110,616	299,647	3.3%
General Plan Maintenance Fund	2,724,945	6,822,300	39.9%	1,246,036	1,478,909	118.7%
GIS Fund	2,899,023	6,720,010	43.1%	2,755,342	143,681	5.2%
Golf Course Fund	6,218,052	31,039,009	20.0%	5,253,976	964,077	18.3%
Information Technology Fund	12,719,685	84,684,741	15.0%	11,416,472	1,303,212	11.4%
Infrastructure Fund	(18,961)	123,193	-15.4%	3,801,871	(3,820,832)	-100.5%
Junior Lifeguard Program Fund	666,163	1,025,276	65.0%	583,160	83,003	14.2%
Local Enforcement Agency Fund	289,038	1,189,427	24.3%	232,548	56,490	24.3%
Long Range Property Management Fund	(85,786)	1,783,686	-4.8%	5,060	(90,846)	-1795.5%
Los Penasquitos Canyon Preserve Fund	1,921	15,125	12.7%	2,567	(646)	-25.2%
Low-Moderate Income Housing Asset Fund	1,653,584	57,507,581	2.9%	4,726,570	(3,072,986)	-65.0%
Maintenance Assessment District (MAD) Funds	5,885,597	45,169,227	13.0%	5,765,432	120,165	2.1%
Mission Bay/Balboa Park Improvement Fund	2,359	904,333	0.3%	270,200	(267,841)	-99.1%
New Convention Facility Fund	1,450,596	2,901,191	50.0%	1,408,344	42,252	3.0%
OneSD Support Fund	3,171,119	30,954,538	10.2%	7,520,773	(4,349,654)	-57.8%
Parking Meter Operations	1,408,653	28,722,645	4.9%	628,052	780,601	124.3%
PETCO Park Fund	14,126,880	19,461,510	72.6%	13,364,686	762,194	5.7%
Public Art Fund	34,913	7,980,057	0.4%	35,815	(902)	-2.5%
Public Safety Services & Debt Service Fund	-	12,657,066	0.0%	-	-	100.0%
Publishing Services Internal Fund	379,428	2,132,055	17.8%	403,643	(24,215)	-6.0%
Recycling Fund	1,860,715	30,728,076	6.1%	5,558,177	(3,697,462)	-66.5%
Refuse Disposal Fund	9,498,597	55,964,803	17.0%	9,726,007	(227,410)	-2.3%
Risk Management Administration Fund	4,215,837	20,433,736	20.6%	3,745,599	470,239	12.6%

Continued on Next Page

Financial Performance Report – Period Ended September 2025

Schedule 4 (cont.)						
	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Road Maintenance & Rehabilitation	\$ 4,371,217	\$ 55,450,400	7.9%	\$ 8,469,954	\$ (4,098,737)	-48.4%
Seized and Forfeited Assets Funds	206,579	2,307,396	9.0%	2,194,753	(1,988,175)	-90.6%
Solid Waste Management Fund	19,208,208	139,380,756	13.8%	1,651,729	17,556,479	1062.9%
State COPS	2,793,740	6,142,672	45.5%	2,315,382	478,358	20.7%
Storm Drain Fund	140,307	5,731,128	2.4%	454,724	(314,417)	-69.1%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	9,014,681	155,397,265	5.8%	10,380,728	(1,366,048)	-13.2%
TOT - Major Events Revolving FD	19,380	443,185	4.4%	11,000	8,380	76.2%
TransNet Extension Funds	5,578,314	21,613,473	25.8%	5,762,618	(184,303)	-3.2%
Underground Surcharge Fund	3,055,393	79,994,908	3.8%	2,292,395	762,997	33.3%
Wastewater Department Funds	80,484,683	470,720,775	17.1%	75,996,813	4,487,870	5.9%
Water Department Funds	218,297,631	847,768,484	25.7%	187,352,294	30,945,338	16.5%
Wireless Communication Technology Fund	4,162,714	12,581,265	33.1%	1,980,828	2,181,886	110.2%
Zoological Exhibits Maintenance Fund	-	21,757,366	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods