

The City of
SAN DIEGO

FISCAL YEAR 2026
Financial Performance Report
As of December 2025



February 2026

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 6 (as of December 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 December 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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Financial Performance Report – Period Ended December 2025

General Fund Summary								
As of Period 6, Ended December, 2025 (50% 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	\$ 241,412,873	28.6%	\$ 228,413,764	\$ 12,999,110	5.7%	
Sales Taxes	374,533,252	374,533,252	126,017,012	33.6%	119,436,637	6,580,376	5.5%	
Transient Occupancy Taxes	170,257,130	170,257,130	69,005,169	40.5%	74,263,688	(5,258,519)	-7.1%	
Property Transfer Tax	11,884,826	11,884,826	3,889,452	32.7%	3,849,732	39,720	1.0%	
Licenses & Permits	62,405,713	62,258,321	17,334,093	27.8%	15,343,368	1,990,724	13.0%	
Fines & Forfeitures	45,748,349	45,748,349	15,691,441	34.3%	13,207,268	2,484,173	18.8%	
Interest & Dividends	5,500,000	5,500,000	(10,611,233)	-192.9%	(6,406,413)	(4,204,820)	65.6%	
Franchises	106,495,903	106,495,903	33,626,210	31.6%	34,187,741	(561,531)	-1.6%	
Rents & Concessions	80,317,212	80,317,212	31,746,104	39.5%	34,880,788	(3,134,684)	-9.0%	
Revenues from Other Agencies	11,220,846	10,702,048	6,594,410	61.6%	1,287,280	5,307,130	412.3%	
Charges for Current Services	330,859,647	335,525,837	107,652,624	32.1%	100,710,262	6,942,363	6.9%	
Other Revenue	2,163,337	2,163,337	1,357,457	62.7%	2,342,227	(984,770)	-42.0%	
Transfers	121,450,561	121,150,561	33,420,140	27.6%	35,879,115	(2,458,975)	-6.9%	
Total General Fund Revenue	\$ 2,167,433,989	\$ 2,171,133,989	\$ 677,135,752	31.2%	\$ 657,395,456	\$ 19,740,296	3.0%	
Expenditures								
Personnel Services	\$ 961,506,778	\$ 964,883,778	\$ 496,879,947	51.5%	\$ 488,055,361	\$ 8,824,586	1.8%	
Total PE	\$ 961,506,778	\$ 964,883,778	\$ 496,879,947	51.5%	\$ 488,055,361	\$ 8,824,586	1.8%	
Fringe Benefits	602,290,688	602,290,688	289,347,330	48.0%	293,194,453	(3,847,123)	-1.3%	
Supplies	37,253,167	37,369,292	18,945,778	50.7%	18,787,799	157,980	0.8%	
Contracts & Services	344,736,900	344,939,085	151,114,757	43.8%	186,787,721	(35,672,963)	-19.1%	
Information Technology	58,161,208	58,156,208	13,870,847	23.9%	15,865,720	(1,994,873)	-12.6%	
Energy & Utilities	65,503,236	65,503,236	36,109,181	55.1%	35,239,337	869,843	2.5%	
Capital Expenditures	857,179	866,869	318,827	36.8%	345,973	(27,146)	-7.8%	
Debt	10,905,860	10,743,496	3,954,980	36.8%	3,451,348	503,632	14.6%	
Other Expenditures	5,967,486	5,967,486	2,240,699	37.5%	1,789,622	451,078	25.2%	
Transfers	80,251,487	80,413,851	31,512,691	39.2%	27,150,886	4,361,805	16.1%	
Total NPE	\$ 1,205,927,211	\$ 1,206,250,211	\$ 547,415,091	45.4%	\$ 582,612,859	\$ (35,197,768)	-6.0%	
Total General Fund Expenditures	\$ 2,167,433,989	\$ 2,171,133,989	\$ 1,044,295,038	48.1%	\$ 1,070,668,220	\$ (26,373,182)	-2.5%	
General Fund Encumbrances					93,767,426	104,536,588	(10,769,162)	
Net Impact	\$ -	\$ -	\$ (460,926,712)		\$ (517,809,352)	\$ 56,882,640		

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 6, Ended December, 2025 (50% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Property Taxes	\$ 241,412,873	\$ 844,597,213	28.6%	\$ 228,413,764	\$ 12,999,110	5.7%
Sales Taxes	126,017,012	374,533,252	33.6%	119,436,637	6,580,376	5.5%
Transient Occupancy Taxes	69,005,169	170,257,130	40.5%	74,263,688	(5,258,519)	-7.1%
Property Transfer Tax	3,889,452	11,884,826	32.7%	3,849,732	39,720	1.0%
Licenses & Permits						
Business Taxes	11,565,266	29,193,215	39.6%	10,452,696	1,112,570	10.6%
Rental Unit Taxes	717,868	7,284,502	9.9%	837,598	(119,731)	-14.3%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	418,637	1,090,766	38.4%	329,763	88,875	27.0%
Other Licenses and Permits	4,632,322	9,189,838	50.4%	3,723,311	909,010	24.4%
Total Licenses & Permits	17,334,093	62,258,321	27.8%	15,343,368	1,990,724	13.0%
Fines & Forfeitures						
Parking Citations	12,886,323	37,551,663	34.3%	10,122,034	2,764,288	27.3%
Municipal Court	976,097	2,975,569	32.8%	1,618,238	(642,141)	-39.7%
Other Fines & Forfeitures	1,829,022	5,221,117	35.0%	1,466,996	362,025	24.7%
Negligent Impound	-	-	100.0%	-	-	100.0%
Total Fines & Forfeitures	15,691,441	45,748,349	34.3%	13,207,268	2,484,173	18.8%
Interest & Dividends	(10,611,233)	5,500,000	-192.9%	(6,406,413)	(4,204,820)	65.6%
Franchises						
SDG&E	16,571,869	66,287,477	25.0%	19,802,965	(3,231,096)	-16.3%
CATV	2,461,408	9,192,915	26.8%	1,267,712	1,193,697	94.2%
Refuse Collection	3,613,074	14,669,936	24.6%	3,620,725	(7,651)	-0.2%
Other Franchises	10,979,858	16,345,575	67.2%	9,496,339	1,483,519	15.6%
Total Franchises	33,626,210	106,495,903	31.6%	34,187,741	(561,531)	-1.6%
Rents & Concessions						
Mission Bay	18,169,452	41,273,512	44.0%	19,718,088	(1,548,635)	-7.9%
Pueblo Lands	3,867,531	10,327,611	37.4%	6,915,627	(3,048,095)	-44.1%
Other Rents and Concessions	9,709,120	28,716,089	33.8%	8,247,073	1,462,047	17.7%
Total Rents & Concessions	31,746,104	80,317,212	39.5%	34,880,788	(3,134,684)	-9.0%

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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	\$ 6,594,410	\$ 10,702,048	61.6%	\$ 1,287,280	\$ 5,307,130	412.3%
Charges for Current Services	107,652,624	335,525,837	32.1%	100,710,262	6,942,363	6.9%
Other Revenue	1,357,457	2,163,337	62.7%	2,342,227	(984,770)	-42.0%
Transfers	33,420,140	121,150,561	27.6%	35,879,115	(2,458,975)	-6.9%
Total General Fund Revenue	\$ 677,135,752	\$ 2,171,133,989	31.2%	\$ 657,395,456	\$ 19,740,296	3.0%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 6, Ended December, 2025 (50% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
City Attorney	\$ 47,367,155	\$ 95,815,935	49.4%	\$ 44,020,416	\$ 3,346,738	7.6%
City Auditor	2,777,153	5,889,357	47.2%	2,778,338	(1,185)	0.0%
City Clerk	3,790,764	8,224,639	46.1%	3,691,519	99,245	2.7%
City Council – District 1	900,187	2,269,526	39.7%	820,734	79,452	9.7%
City Council – District 2	1,105,599	2,501,051	44.2%	1,011,346	94,253	9.3%
City Council – District 3	1,074,156	2,378,088	45.2%	1,008,552	65,603	6.5%
City Council – District 4	842,812	2,285,115	36.9%	777,080	65,733	8.5%
City Council – District 5	979,903	2,560,126	38.3%	913,458	66,444	7.3%
City Council – District 6	995,900	2,267,138	43.9%	934,232	61,669	6.6%
City Council – District 7	993,006	2,373,534	41.8%	938,162	54,844	5.8%
City Council – District 8	1,044,253	2,372,709	44.0%	968,486	75,767	7.8%
City Council – District 9	944,246	2,145,027	44.0%	949,394	(5,148)	-0.5%
City Planning	10,787,409	22,236,146	48.5%	7,825,404	2,962,005	37.9%
City Treasurer	9,983,352	22,550,210	44.3%	9,826,259	157,092	1.6%
Citywide Program Expenditures	77,497,798	184,241,897	42.1%	93,889,061	(16,391,263)	-17.5%
Commission on Police Practices	893,761	2,219,128	40.3%	728,373	165,388	22.7%
Communications	3,904,961	7,222,198	54.1%	3,544,134	360,827	10.2%
Compliance	3,320,514	6,935,060	47.9%	3,123,004	197,510	6.3%
Council Administration	1,279,338	2,809,353	45.5%	1,256,759	22,579	1.8%
Department of Finance	15,308,909	30,499,554	50.2%	14,257,925	1,050,983	7.4%
Department of Information Technology	1,063,302	3,555,982	29.9%	1,241,945	(178,643)	-14.4%
Development Services	6,746,127	12,557,937	53.7%	6,385,082	361,045	5.7%
Economic Development	10,161,151	23,928,094	42.5%	5,567,143	4,594,009	82.5%
Environmental Services	13,904,593	32,339,470	43.0%	44,668,268	(30,763,674)	-68.9%
Ethics Commission	889,056	2,052,579	43.3%	907,908	(18,851)	-2.1%
Fire-Rescue	192,373,093	378,321,215	50.8%	189,630,156	2,742,937	1.4%
General Services	14,806,888	29,128,611	50.8%	12,362,226	2,444,662	19.8%
Government Affairs	-	-	100.0%	555,758	(555,758)	-100.0%
Homelessness Strategies & Solutions	11,440,621	53,821,132	21.3%	13,968,161	(2,527,540)	-18.1%
Human Resources	4,990,853	10,824,249	46.1%	6,167,473	(1,176,620)	-19.1%
Library	37,166,268	76,655,568	48.5%	36,234,027	932,241	2.6%
Office of Boards & Commissions	-	-	100.0%	454,308	(454,308)	-100.0%
Office of Emergency Services	2,192,955	4,367,881	50.2%	2,108,133	84,822	4.0%
Office of the Chief Operating Officer ³	-	-	100.0%	3,328,828	(3,328,828)	-100.0%
Office of the IBA	2,321,176	4,651,781	49.9%	1,380,583	940,592	68.1%
Office of the Mayor	5,707,811	10,324,343	55.3%	2,032,070	3,675,742	180.9%
Parks & Recreation	99,793,680	188,754,308	52.9%	93,477,120	6,316,560	6.8%

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Financial Performance Report – Period Ended December 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	\$ 2,063,366	\$ 4,703,288	43.9%	\$ 2,724,932	\$ (661,566)	-24.3%
Personnel	8,234,550	16,475,407	50.0%	8,107,636	126,914	1.6%
Police	346,881,552	703,515,478	49.3%	347,260,299	(378,748)	-0.1%
Public Utilities	1,255,001	3,125,836	40.1%	1,439,600	(184,598)	-12.8%
Purchasing & Contracting	5,864,670	12,523,202	46.8%	5,351,087	513,582	9.6%
Race & Equity	-	-	100.0%	559,281	(559,281)	-100.0%
Real Estate & Airport Management ²	-	-	100.0%	3,830,010	(3,830,010)	-100.0%
Stormwater	29,180,178	64,786,747	45.0%	29,471,148	(290,971)	-1.0%
Sustainability & Mobility ⁴	0	-	100.0%	3,132,030	(3,132,030)	-100.0%
Transportation	61,466,971	124,925,090	49.2%	55,060,368	6,406,602	11.6%
Total General Fund Expenditures	\$ 1,044,295,038	\$ 2,171,133,989	48.1%	\$ 1,070,668,220	\$ (26,373,182)	-2.5%

¹ Includes adjustments made in future periods

² Merged with Economic Development in Fiscal Year 2026

³ Merged with Office of the Mayor in Fiscal Year 2026

⁴ Merged with Transportation in Fiscal Year 2026

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 6, Ended December, 2025 (50% 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	\$ 580,121	\$ 1,514,297	38.3%	\$ 454,256	\$ 125,865	27.7%
Assessments To Public Property	1,103,185	1,443,644	76.4%	-	1,103,185	100.0%
Citywide Elections	-	1,760,000	0.0%	4,991,023	(4,991,023)	-100.0%
Corporate Master Leases Rent	8,949,015	16,235,609	55.1%	7,762,952	1,186,063	15.3%
Deferred Capital Debt Service	30,690,906	55,051,999	55.7%	26,357,455	4,333,451	16.4%
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	29,259,089	31,578,669	92.7%	32,451,413	(3,192,324)	-9.8%
Preservation of Benefits	-	925,000	0.0%	-	-	100.0%
Property Tax Administration	248,853	5,048,327	4.9%	254,466	(5,612)	-2.2%
Public Liability Claims Xfer-Claims Fund	-	31,193,782	0.0%	15,105,581	(15,105,581)	-100.0%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Right-of-Way Permit Reimbursements	16,056	7,672,377	0.2%	11,294	4,762	42.2%
Special Consulting Services	97,743	420,706	23.2%	173,973	(76,230)	-43.8%
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	\$ 77,497,798	\$ 184,241,897	42.1%	\$ 93,889,061	\$ (16,391,263)	-17.5%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 6, Ended December, 2025 (50% 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	\$ 900,187	\$ 2,169,526	\$ 2,169,526	\$ -	41.5%	\$ 820,734	\$ 79,452	9.7%
District 1 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 1	900,187	2,269,526	2,269,526	-	39.7%	820,734	79,452	9.7%
Council District 2	1,105,599	2,410,741	2,410,741	-	45.9%	1,012,473	93,126	9.2%
District 2 CPPS	-	100,000	90,310	(9,690)	0.0%	(1,127)	1,127	-100.0%
Total Council District 2	1,105,599	2,510,741	2,501,051	(9,690)	44.2%	1,011,346	94,253	9.3%
Council District 3	1,074,156	2,278,088	2,278,088	-	47.2%	1,008,552	65,603	6.5%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	1,074,156	2,378,088	2,378,088	-	45.2%	1,008,552	65,603	6.5%
Council District 4	842,812	2,186,765	2,185,115	(1,650)	38.6%	777,080	65,733	8.5%
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 4	842,812	2,286,765	2,285,115	(1,650)	36.9%	777,080	65,733	8.5%
Council District 5	979,903	2,460,126	2,460,126	-	39.8%	915,708	64,194	7.0%
District 5 CPPS	-	100,000	100,000	-	0.0%	(2,250)	2,250	-100.0%
Total Council District 5	979,903	2,560,126	2,560,126	-	38.3%	913,458	66,444	7.3%
Council District 6	995,900	2,167,138	2,167,138	-	46.0%	936,232	59,669	6.4%
District 6 CPPS	-	100,000	100,000	-	0.0%	(2,000)	2,000	-100.0%
Total Council District 6	995,900	2,267,138	2,267,138	-	43.9%	934,232	61,669	6.6%
Council District 7	993,006	2,273,534	2,273,534	-	43.7%	938,162	54,844	5.8%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	993,006	2,373,534	2,373,534	-	41.8%	938,162	54,844	5.8%
Council District 8	1,044,253	2,272,709	2,272,709	-	45.9%	968,486	75,767	7.8%
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 8	1,044,253	2,372,709	2,372,709	-	44.0%	968,486	75,767	7.8%
Council District 9	944,246	2,080,027	2,080,027	-	45.4%	949,394	(5,148)	-0.5%
District 9 CPPS	-	100,000	65,000	(35,000)	0.0%	-	-	100.0%
Total Council District 9	944,246	2,180,027	2,145,027	(35,000)	44.0%	949,394	(5,148)	-0.5%
Total Council Districts	\$ 8,880,062	\$ 21,198,654	\$ 21,152,314	\$ (46,340)	42.0%	\$ 8,321,445	\$ 558,617	6.7%

¹ Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 6, Ended December, 2025 (50% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 4,331,203	\$ 8,892,740	48.7%	\$ 4,054,521	\$ 276,682	6.8%
Automated Refuse Container Fund	50,746	-	100.0%	670,727	(619,981)	-92.4%
Central Stores Internal Service Fund	6,227,207	11,236,451	55.4%	4,744,710	1,482,497	31.2%
Climate Equity Fund	275,935	1,500,000	18.4%	255,284	20,650	8.1%
Community Equity Fund	2,234	-	100.0%	61,463	(59,229)	-96.4%
Concourse and Parking Garages Operating Fund	1,015,300	2,986,732	34.0%	1,399,770	(384,470)	-27.5%
Convention Center Expansion Funds	802,709	12,902,836	6.2%	1,117,236	(314,528)	-28.2%
Development Services Fund	91,704,932	144,085,274	63.6%	66,769,760	24,935,172	37.3%
Energy Conservation Program Fund	6,050,232	6,208,947	97.4%	6,569,155	(518,923)	-7.9%
Energy Independence Fund	(7,282)	-	-100.0%	75,286	(82,569)	-109.7%
Engineering and Capital Projects	95,995,949	167,180,209	57.4%	93,604,897	2,391,052	2.6%
Environmental Growth Fund 1/3	3,071,048	8,732,902	35.2%	3,258,100	(187,052)	-5.7%
Environmental Growth Fund 2/3	6,076,301	17,472,803	34.8%	6,506,921	(430,621)	-6.6%
Facilities Financing Fund	1,996	-	100.0%	12,797	(10,801)	-84.4%
Fire/Emergency Medical Services Fund	58,288,812	131,810,011	44.2%	52,593,317	5,695,495	10.8%
Fire and Lifeguard Facilities Fund	1,327,191	1,327,425	100.0%	1,400,377	(73,186)	-5.2%
Fleet Operations	67,004,033	159,556,381	42.0%	60,556,306	6,447,727	10.6%
Gas Tax Fund	13,921,380	39,324,068	35.4%	14,350,259	(428,878)	-3.0%
General Plan Maintenance Fund	3,259,717	5,822,300	56.0%	2,214,954	1,044,763	47.2%
GIS Fund	5,263,962	5,452,748	96.5%	5,247,871	16,091	0.3%
Golf Course Fund	20,584,304	30,889,347	66.6%	19,951,880	632,424	3.2%
Information Technology Fund	21,118,412	83,814,797	25.2%	20,385,505	732,907	3.6%
Junior Lifeguard Program Fund	70,463	1,193,420	5.9%	36,174	34,289	94.8%
Local Enforcement Agency Fund	807,287	1,067,227	75.6%	696,923	110,364	15.8%
Long Range Property Management Fund	1,161,558	595,000	195.2%	1,246,002	(84,444)	-6.8%
Los Penasquitos Canyon Preserve Fund	18,025	36,000	50.1%	15,000	3,025	20.2%
Low-Moderate Income Housing Asset Fund	3,446,395	1,209,014	285.1%	3,413,867	32,528	1.0%
Maintenance Assessment District (MAD) Funds	9,111,825	35,824,680	25.4%	8,157,644	954,181	11.7%
Mission Bay/Balboa Park Improvement Fund	452,166	904,333	50.0%	431,466	20,700	4.8%
Mission Bay Improvement Fund	1,182,303	13,827,783	8.6%	874,121	308,182	35.3%
New Convention Facility Fund	2,901,192	2,901,191	100.0%	2,816,688	84,504	3.0%
OneSD Support Fund	28,159,977	27,955,462	100.7%	26,052,493	2,107,484	8.1%
Parking Meter Operations	8,946,698	28,040,000	31.9%	4,800,601	4,146,097	86.4%
PETCO Park Fund	14,029,735	18,495,036	75.9%	8,638,984	5,390,751	62.4%
Prop 42 Replacement - Transportation Relief Fund	67	-	100.0%	-	67	100.0%
Public Art Fund	318,115	-	100.0%	166,872	151,243	90.6%
Public Safety Services & Debt Service Fund	5,697,725	12,657,066	45.0%	5,540,244	157,482	2.8%
Publishing Services Internal Fund	315,778	1,947,049	16.2%	669,349	(353,571)	-52.8%
Recycling Fund	7,311,494	25,414,856	28.8%	10,361,974	(3,050,480)	-29.4%
Refuse Disposal Fund	33,162,101	72,751,556	45.6%	31,258,078	1,904,023	6.1%
Refuse Disposal - Miramar Clousure	809,536	625,000	129.5%	709,210	100,326	14.1%

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Financial Performance Report – Period Ended December 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	\$ 506,404	\$ 7,445,729	6.8%	\$ 349,653	\$ 156,751	44.8%
Risk Management Administration Fund	10,095,452	20,444,952	49.4%	8,065,200	2,030,252	25.2%
Road Maintenance & Rehabilitation	10,852,677	36,347,892	29.9%	13,418,598	(2,565,921)	-19.1%
Seized and Forfeited Assets Funds	1,317,978	-	100.0%	670,866	647,111	96.5%
Solid Waste Management Fund	27,770,207	148,438,551	18.7%	(73,145)	27,843,353	-38065.8%
State COPS	2,970,429	3,400,000	87.4%	2,571,325	399,104	15.5%
Storm Drain Fund	3,965,884	5,700,000	69.6%	3,191,165	774,720	24.3%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	61,556,291	153,553,231	40.1%	66,872,713	(5,316,423)	-8.0%
TOT - Covention Center	19,015,827	47,672,881	39.9%	-	19,015,827	100.0%
TOT - Homelessness	13,152,263	32,602,464	40.3%	-	13,152,263	100.0%
TOT - Major Events Revolving FD	290,350	153,970	188.6%	341,300	(50,950)	-14.9%
TransNet Extension Funds	24,032,687	46,268,000	51.9%	21,148,398	2,884,289	13.6%
Underground Surcharge Fund	31,233,243	90,001,567	34.7%	30,335,279	897,965	3.0%
Wastewater Department Funds	254,420,833	639,210,654	39.8%	397,179,330	(142,758,497)	-35.9%
Water Department Funds	432,681,249	958,479,293	45.1%	425,582,020	7,099,229	1.7%
Wireless Communication Technology Fund	11,397,483	12,125,011	94.0%	9,908,114	1,489,369	15.0%
Zoological Exhibits Maintenance Fund	9,071,964	21,757,366	41.7%	7,602,096	1,469,867	19.3%

¹ Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 6, Ended December, 2025 (50% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 5,470,231	\$ 10,891,835	50.2%	\$ 4,216,642	\$ 1,253,589	29.7%
Automated Refuse Container Fund	15,852	2,125,895	0.7%	677,850	(661,998)	-97.7%
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	5,968,460	11,403,746	52.3%	5,339,681	628,779	11.8%
Climate Equity Fund	706	120,995	0.6%	1,188,347	(1,187,641)	-99.9%
Community Equity Fund	-	89,857	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	1,235,861	3,785,121	32.7%	1,080,932	154,929	14.3%
Convention Center Expansion Funds	752,545	13,462,336	5.6%	674,973	77,573	11.5%
Development Services Fund	79,333,369	144,014,897	55.1%	72,406,816	6,926,553	9.6%
Energy Conservation Program Fund	3,240,235	7,313,779	44.3%	2,937,937	302,298	10.3%
Energy Independence Fund	193,068	300,000	64.4%	157,018	36,050	23.0%
Engineering and Capital Projects	89,131,255	179,070,372	49.8%	84,901,940	4,229,315	5.0%
Environmental Growth Fund 1/3	2,228,191	11,303,475	19.7%	2,968,311	(740,120)	-24.9%
Environmental Growth Fund 2/3	2,170,732	19,691,871	11.0%	20,685	2,150,047	10394.5%
Facilities Financing Fund	-	-	100.0%	1,556,863	(1,556,863)	-100.0%
Fire/Emergency Medical Services Fund	60,746,665	137,232,995	44.3%	47,564,428	13,182,237	27.7%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	1,134,556	17,444	1.5%
Fleet Operations	80,976,111	361,200,636	22.4%	68,077,849	12,898,262	18.9%
Gas Tax Fund	21,847,260	40,343,181	54.2%	19,087,503	2,759,757	14.5%
General Plan Maintenance Fund	5,526,985	6,822,300	81.0%	3,032,337	2,494,649	82.3%
GIS Fund	4,192,874	6,720,010	62.4%	3,769,081	423,793	11.2%
Golf Course Fund	14,043,520	31,039,009	45.2%	12,385,975	1,657,545	13.4%
Information Technology Fund	30,311,286	84,684,741	35.8%	35,673,723	(5,362,437)	-15.0%
Infrastructure Fund	(42,453)	123,193	-34.5%	10,102,129	(10,144,582)	-100.4%
Junior Lifeguard Program Fund	755,003	1,025,276	73.6%	691,992	63,011	9.1%
Local Enforcement Agency Fund	540,315	1,189,427	45.4%	480,804	59,510	12.4%
Long Range Property Management Fund	44,580	1,783,686	2.5%	19,851	24,728	124.6%
Los Penasquitos Canyon Preserve Fund	1,921	15,125	12.7%	(25,847)	27,767	-107.4%
Low-Moderate Income Housing Asset Fund	2,272,873	57,507,581	4.0%	6,361,130	(4,088,257)	-64.3%
Maintenance Assessment District (MAD) Funds	13,256,497	45,316,362	29.3%	13,443,584	(187,087)	-1.4%
Mission Bay/Balboa Park Improvement Fund	223,134	904,333	24.7%	451,287	(228,153)	-50.6%
Mission Bay Improvement Fund	9	-	100.0%	-	9	100.0%
New Convention Facility Fund	2,901,191	2,901,191	100.0%	2,816,688	84,503	3.0%
OneSD Support Fund	12,061,745	30,954,538	39.0%	16,561,139	(4,499,393)	-27.2%
Parking Meter Operations	2,722,303	28,722,645	9.5%	1,897,991	824,312	43.4%
PETCO Park Fund	14,469,742	19,461,510	74.4%	13,969,544	500,198	3.6%
Public Art Fund	61,739	7,980,057	0.8%	53,669	8,070	15.0%
Public Safety Services & Debt Service Fund	6,747,532	12,657,066	53.3%	6,560,841	186,691	2.8%
Publishing Services Internal Fund	806,205	2,132,055	37.8%	773,580	32,625	4.2%
Recycling Fund	6,021,943	30,728,076	19.6%	14,241,162	(8,219,219)	-57.7%
Refuse Disposal Fund	21,581,179	55,964,803	38.6%	21,121,344	459,835	2.2%
Risk Management Administration Fund	9,036,248	20,433,736	44.2%	7,825,980	1,210,269	15.5%

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Financial Performance Report – Period Ended December 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	\$ 7,031,729	\$ 55,450,400	12.7%	\$ 14,717,508	\$ (7,685,779)	-52.2%
Seized and Forfeited Assets Funds	367,238	2,307,396	15.9%	2,444,546	(2,077,308)	-85.0%
Solid Waste Management Fund	47,389,148	139,380,756	34.0%	3,406,911	43,982,238	1291.0%
State COPS	2,811,485	6,142,672	45.8%	2,609,764	201,721	7.7%
Storm Drain Fund	1,587,755	5,731,128	27.7%	1,964,755	(377,000)	-19.2%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	34,270,584	155,397,265	22.1%	34,579,452	(308,868)	-0.9%
TOT - Covention Center	-	47,672,882	0.0%	-	-	100.0%
TOT - Homelessness	-	32,602,464	0.0%	-	-	100.0%
TOT - Major Events Revolving FD	192,488	597,155	32.2%	397,264	(204,776)	-51.5%
TransNet Extension Funds	11,156,232	21,613,473	51.6%	11,882,339	(726,107)	-6.1%
Underground Surcharge Fund	12,366,836	79,994,908	15.5%	10,476,242	1,890,594	18.0%
Wastewater Department Funds	201,950,409	470,720,775	42.9%	197,633,309	4,317,100	2.2%
Water Department Funds	382,694,793	847,768,484	45.1%	379,077,638	3,617,155	1.0%
Wireless Communication Technology Fund	7,363,178	12,581,265	58.5%	4,584,244	2,778,935	60.6%
Zoological Exhibits Maintenance Fund	-	21,757,366	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods