

The City of

SAN DIEGO



FISCAL YEAR 2026

Financial Performance Report

As of November 2025



January 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 5 (as of November 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 November 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 November 2025

General Fund Summary
As of Period 5, Ended November, 2025 (41% Completed)
(Unaudited)

	FY26 Adopted Budget	FY26 Current Budget	FY26 Actuals¹	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Revenue							
Property Taxes	\$ 844,597,213	\$ 844,597,213	\$ 77,871,144	9.2%	\$ 70,606,071	\$ 7,265,072	10.3%
Sales Taxes	374,533,252	374,533,252	95,467,047	25.5%	88,887,429	6,579,618	7.4%
Transient Occupancy Taxes	170,257,130	170,257,130	58,332,593	34.3%	62,823,016	(4,490,423)	-7.1%
Property Transfer Tax	11,884,826	11,884,826	2,897,293	24.4%	2,968,146	(70,853)	-2.4%
Licenses & Permits	62,405,713	62,258,321	13,551,369	21.8%	12,231,641	1,319,728	10.8%
Fines & Forfeitures	45,748,349	45,748,349	9,939,202	21.7%	8,553,032	1,386,170	16.2%
Interest & Dividends	5,500,000	5,500,000	(9,062,121)	-164.8%	(5,428,737)	(3,633,384)	66.9%
Franchises	106,495,903	106,495,903	32,546,257	30.6%	30,569,932	1,976,325	6.5%
Rents & Concessions	80,317,212	80,317,212	26,764,542	33.3%	29,882,381	(3,117,839)	-10.4%
Revenues from Other Agencies	11,220,846	10,702,048	5,114,299	47.8%	800,117	4,314,182	539.2%
Charges for Current Services	330,859,647	335,525,837	58,150,158	17.3%	56,378,085	1,772,073	3.1%
Other Revenue	2,163,337	2,163,337	1,284,086	59.4%	2,287,233	(1,003,147)	-43.9%
Transfers	121,450,561	121,150,561	15,940,688	13.2%	17,832,928	(1,892,241)	-10.6%
Total General Fund Revenue	\$ 2,167,433,989	\$ 2,171,133,989	\$ 388,796,555	17.9%	\$ 378,391,274	\$ 10,405,281	2.7%
Expenditures							
Personnel Services	\$ 961,506,778	\$ 964,883,778	\$ 414,084,780	42.9%	\$ 408,549,636	\$ 5,535,144	1.4%
Total PE	\$ 961,506,778	\$ 964,883,778	\$ 414,084,780	42.9%	\$ 408,549,636	\$ 5,535,144	1.4%
Fringe Benefits	602,290,688	602,290,688	242,169,625	40.2%	245,626,222	(3,456,597)	-1.4%
Supplies	37,253,167	37,369,292	16,054,240	43.0%	15,233,542	820,698	5.4%
Contracts & Services	344,736,900	344,939,085	113,451,514	32.9%	147,662,998	(34,211,483)	-23.2%
Information Technology	58,161,208	58,156,208	11,406,668	19.6%	13,706,589	(2,299,921)	-16.8%
Energy & Utilities	65,503,236	65,503,236	23,876,397	36.5%	23,309,238	567,159	2.4%
Capital Expenditures	857,179	866,869	258,444	29.8%	242,540	15,904	6.6%
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	2,570,169	43.1%	2,200,409	369,760	16.8%
Transfers	80,251,487	80,413,851	31,367,834	39.0%	27,118,985	4,248,849	15.7%
Total NPE	\$ 1,205,927,211	\$ 1,206,250,211	\$ 444,283,555	36.8%	\$ 477,797,201	\$ (33,513,646)	-7.0%
Total General Fund Expenditures	\$ 2,167,433,989	\$ 2,171,133,989	\$ 858,368,335	39.5%	\$ 886,346,838	\$ (27,978,503)	-3.2%
General Fund Encumbrances				103,747,330			
Net Impact	\$ -	\$ -	\$ (573,319,110)		\$ (617,373,607)	\$ 44,054,497	

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 5, Ended November, 2025 (41% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Property Taxes	\$ 77,871,144	\$ 844,597,213	9.2%	\$ 70,606,071	\$ 7,265,072	10.3%
Sales Taxes	95,467,047	374,533,252	25.5%	88,887,429	6,579,618	7.4%
Transient Occupancy Taxes	58,332,593	170,257,130	34.3%	62,823,016	(4,490,423)	-7.1%
Property Transfer Tax	2,897,293	11,884,826	24.4%	2,968,146	(70,853)	-2.4%
Licenses & Permits						
Business Taxes	8,725,101	29,193,215	29.9%	8,024,320	700,781	8.7%
Rental Unit Taxes	628,849	7,284,502	8.6%	773,945	(145,096)	-18.7%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	344,969	1,090,766	31.6%	273,566	71,404	26.1%
Other Licenses and Permits	3,852,450	9,189,838	41.9%	3,159,811	692,639	21.9%
Total Licenses & Permits	13,551,369	62,258,321	21.8%	12,231,641	1,319,728	10.8%
Fines & Forfeitures						
Parking Citations	7,712,719	37,551,663	20.5%	6,234,177	1,478,543	23.7%
Municipal Court	817,487	2,975,569	27.5%	1,313,142	(495,655)	-37.7%
Other Fines & Forfeitures	1,408,995	5,221,117	27.0%	1,005,713	403,282	40.1%
Negligent Impound	-	-	100.0%	-	-	100.0%
Total Fines & Forfeitures	9,939,202	45,748,349	21.7%	8,553,032	1,386,170	16.2%
Interest & Dividends	(9,062,121)	5,500,000	-164.8%	(5,428,737)	(3,633,384)	66.9%
Franchises						
SDG&E	16,571,869	66,287,477	25.0%	19,802,965	(3,231,096)	-16.3%
CATV	1,398,590	9,192,915	15.2%	1,267,712	130,879	10.3%
Refuse Collection	3,613,074	14,669,936	24.6%	3,018	3,610,057	119,635.0%
Other Franchises	10,962,723	16,345,575	67.1%	9,496,238	1,466,485	15.4%
Total Franchises	32,546,257	106,495,903	30.6%	30,569,932	1,976,325	6.5%
Rents & Concessions						
Mission Bay	15,437,008	41,273,512	37.4%	16,116,021	(679,013)	-4.2%
Pueblo Lands	3,148,406	10,327,611	30.5%	6,470,320	(3,321,914)	-51.3%
Other Rents and Concessions	8,179,128	28,716,089	28.5%	7,296,040	883,088	12.1%
Total Rents & Concessions	26,764,542	80,317,212	33.3%	29,882,381	(3,117,839)	-10.4%

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Financial Performance Report – Period Ended November 2025

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	Schedule 1 (cont.) FY26/FY25 % Change
Revenue from Other Agencies	\$ 5,114,299	\$ 10,702,048	47.8%	\$ 800,117	\$ 4,314,182	539.2%
Charges for Current Services	58,150,158	335,525,837	17.3%	56,378,085	1,772,073	3.1%
Other Revenue	1,284,086	2,163,337	59.4%	2,287,233	(1,003,147)	-43.9%
Transfers	15,940,688	121,150,561	13.2%	17,832,928	(1,892,241)	-10.6%
Total General Fund Revenue	\$ 388,796,555	\$ 2,171,133,989	17.9%	\$ 378,391,274	\$ 10,405,281	2.7%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 5, Ended November, 2025 (41% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
City Attorney	\$ 38,636,445	\$ 95,815,935	40.3%	\$ 36,005,519	\$ 2,630,926	7.3%
City Auditor	2,278,091	5,889,357	38.7%	2,197,549	80,541	3.7%
City Clerk	3,090,210	8,224,639	37.6%	2,987,630	102,580	3.4%
City Council - District 1	734,592	2,269,526	32.4%	680,742	53,849	7.9%
City Council - District 2	907,090	2,501,051	36.3%	827,187	79,903	9.7%
City Council - District 3	883,527	2,378,088	37.2%	822,543	60,984	7.4%
City Council - District 4	679,325	2,285,115	29.7%	606,151	73,174	12.1%
City Council - District 5	788,149	2,560,126	30.8%	739,614	48,535	6.6%
City Council - District 6	819,633	2,267,138	36.2%	774,103	45,530	5.9%
City Council - District 7	809,669	2,373,534	34.1%	766,492	43,177	5.6%
City Council - District 8	857,851	2,372,709	36.2%	794,537	63,314	8.0%
City Council - District 9	766,523	2,145,027	35.7%	771,747	(5,225)	-0.7%
City Planning	8,720,603	22,236,146	39.2%	6,327,459	2,393,143	37.8%
City Treasurer	7,867,718	22,550,210	34.9%	7,874,162	(6,444)	-0.1%
Citywide Program Expenditures	75,992,929	184,241,897	41.2%	92,312,608	(16,319,680)	-17.7%
Commission on Police Practices	724,563	2,219,128	32.7%	572,755	151,808	26.5%
Communications	3,216,339	7,222,198	44.5%	2,906,363	309,976	10.7%
Compliance	2,702,513	6,935,060	39.0%	2,557,109	145,404	5.7%
Council Administration	1,055,304	2,809,353	37.6%	1,014,144	41,160	4.1%
Department of Finance	12,433,322	30,499,554	40.8%	11,767,284	666,037	5.7%
Department of Information Technology	987,433	3,555,982	27.8%	1,123,899	(136,466)	-12.1%
Development Services	5,435,952	12,557,937	43.3%	5,160,807	275,145	5.3%
Economic Development	7,792,910	23,928,094	32.6%	4,644,938	3,147,972	67.8%
Environmental Services	11,022,618	32,339,470	34.1%	35,432,803	(24,410,185)	-68.9%
Ethics Commission	723,885	2,052,579	35.3%	746,696	(22,811)	-3.1%
Fire-Rescue	156,458,286	378,321,215	41.4%	156,456,189	2,097	0.0%
General Services	11,831,927	29,128,611	40.6%	9,690,410	2,141,517	22.1%
Government Affairs	-	-	100.0%	451,870	(451,870)	-100.0%
Homelessness Strategies & Solutions	8,750,598	53,821,132	16.3%	11,660,206	(2,909,608)	-25.0%
Human Resources	4,047,002	10,824,249	37.4%	5,275,970	(1,228,968)	-23.3%
Library	29,884,622	76,655,568	39.0%	29,342,350	542,272	1.8%
Office of Boards & Commissions	-	-	100.0%	371,016	(371,016)	-100.0%
Office of Emergency Services	1,759,830	4,367,881	40.3%	1,690,708	69,122	4.1%
Office of the Chief Operating Officer ³	-	-	100.0%	2,763,007	(2,763,007)	-100.0%
Office of the IBA	1,929,422	4,651,781	41.5%	1,128,853	800,569	70.9%
Office of the Mayor	4,653,407	10,324,343	45.1%	1,658,841	2,994,566	180.5%
Parks & Recreation	82,230,099	188,754,308	43.6%	76,295,178	5,934,921	7.8%

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Financial Performance Report – Period Ended November 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	\$ 1,633,868	\$ 4,703,288	34.7%		\$ 2,280,808	\$ (646,940)	-28.4%
Personnel	6,756,823	16,475,407	41.0%		6,621,400	135,423	2.0%
Police	281,320,232	703,515,478	40.0%		281,176,722	143,510	0.1%
Public Utilities	1,169,972	3,125,836	37.4%		1,390,233	(220,261)	-15.8%
Purchasing & Contracting	4,702,325	12,523,202	37.5%		4,350,195	352,130	8.1%
Race & Equity	-	-	100.0%		470,834	(470,834)	-100.0%
Real Estate & Airport Management ²	-	-	100.0%		3,077,086	(3,077,086)	-100.0%
Stormwater	22,984,568	64,786,747	35.5%		23,191,393	(206,824)	-0.9%
Sustainability & Mobility ⁴	0	-	100.0%		2,567,836	(2,567,836)	-100.0%
Transportation	48,328,161	124,925,090	38.7%		44,020,890	4,307,271	9.8%
Total General Fund Expenditures	\$ 858,368,335	\$ 2,171,133,989	39.5%		\$ 886,346,838	\$ (27,978,503)	-3.2%

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 5, Ended November, 2025 (41% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Citywide Program Expenditures						
Administrative Expenditures	\$ 559,300	\$ 1,514,297	36.9%	\$ 379,256	\$ 180,044	47.5%
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	7,525,716	16,235,609	46.4%	6,561,403	964,313	14.7%
Deferred Capital Debt Service	30,690,906	55,051,999	55.7%	26,229,589	4,461,317	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	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	211,731	5,048,327	4.2%	188,682	23,049	12.2%
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%
Redistricting Commission	-	-	100.0%	180	(180)	-100.0%
Right-of-Way Permit Reimbursements	11,863	7,672,377	0.2%	6,604	5,259	79.6%
Special Consulting Services	78,308	420,706	18.6%	72,410	5,899	8.1%
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	\$ 75,992,929	\$ 184,241,897	41.2%	\$ 92,312,608	\$ (16,319,680)	-17.7%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 5, Ended November, 2025 (41% Completed)
(Unaudited)

	FY26 Actuals	FY26 Adopted Budget	FY26 Current Budget	FY26 Budget Change	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Council District 1	\$ 734,592	\$ 2,169,526	\$ 2,169,526	\$ -	33.9%	\$ 680,742	\$ 53,849	7.9%
District 1 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 1	734,592	2,269,526	2,269,526	-	32.4%	680,742	53,849	7.9%
Council District 2	907,090	2,410,741	2,410,741	-	37.6%	828,314	78,775	9.5%
District 2 CPPS	-	100,000	90,310	(9,690)	0.0%	(1,127)	1,127	-100.0%
Total Council District 2	907,090	2,510,741	2,501,051	(9,690)	36.3%	827,187	79,903	9.7%
Council District 3	883,527	2,278,088	2,278,088	-	38.8%	822,543	60,984	7.4%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	883,527	2,378,088	2,378,088	-	37.2%	822,543	60,984	7.4%
Council District 4	679,325	2,186,765	2,185,115	(1,650)	31.1%	606,151	73,174	12.1%
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 4	679,325	2,286,765	2,285,115	(1,650)	29.7%	606,151	73,174	12.1%
Council District 5	788,149	2,460,126	2,460,126	-	32.0%	741,864	46,285	6.2%
District 5 CPPS	-	100,000	100,000	-	0.0%	(2,250)	2,250	-100.0%
Total Council District 5	788,149	2,560,126	2,560,126	-	30.8%	739,614	48,535	6.6%
Council District 6	819,633	2,167,138	2,167,138	-	37.8%	776,103	43,530	5.6%
District 6 CPPS	-	100,000	100,000	-	0.0%	(2,000)	2,000	-100.0%
Total Council District 6	819,633	2,267,138	2,267,138	-	36.2%	774,103	45,530	5.9%
Council District 7	809,669	2,273,534	2,273,534	-	35.6%	766,492	43,177	5.6%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	809,669	2,373,534	2,373,534	-	34.1%	766,492	43,177	5.6%
Council District 8	857,851	2,272,709	2,272,709	-	37.7%	794,537	63,314	8.0%
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 8	857,851	2,372,709	2,372,709	-	36.2%	794,537	63,314	8.0%
Council District 9	766,523	2,080,027	2,080,027	-	36.9%	771,747	(5,225)	-0.7%
District 9 CPPS	-	100,000	65,000	(35,000)	0.0%	-	-	100.0%
Total Council District 9	766,523	2,180,027	2,145,027	(35,000)	35.7%	771,747	(5,225)	-0.7%
Total Council Districts	\$ 7,246,358	\$ 21,198,654	\$ 21,152,314	\$ (46,340)	34.3%	\$ 6,783,116	\$ 463,242	6.8%

¹ Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 5, Ended November, 2025 (41% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 3,539,926	\$ 8,892,740	39.8%	\$ 2,898,440	\$ 641,486	22.1%
Automated Refuse Container Fund	41,302	-	100.0%	571,894	(530,592)	-92.8%
Central Stores Internal Service Fund	4,037,743	11,236,451	35.9%	3,256,760	780,982	24.0%
Climate Equity Fund	220,901	1,500,000	14.7%	201,598	19,304	9.6%
Community Equity Fund	1,381	-	100.0%	48,703	(47,322)	-97.2%
Concourse and Parking Garages Operating Fund	767,027	2,986,732	25.7%	1,216,577	(449,550)	-37.0%
Convention Center Expansion Funds	731,297	12,902,836	5.7%	1,007,457	(276,160)	-27.4%
Development Services Fund	75,307,755	144,085,274	52.3%	56,844,877	18,462,878	32.5%
Energy Conservation Program Fund	6,024,287	6,208,947	97.0%	11,895	6,012,391	50543.5%
Energy Independence Fund	(8,562)	-	-100.0%	59,885	(68,447)	-114.3%
Engineering and Capital Projects	79,344,968	167,180,209	47.5%	77,560,927	1,784,042	2.3%
Environmental Growth Fund 1/3	3,054,343	8,732,902	35.0%	3,228,867	(174,524)	-5.4%
Environmental Growth Fund 2/3	6,042,471	17,472,803	34.6%	6,435,384	(392,913)	-6.1%
Facilities Financing Fund	625	-	100.0%	(4,438)	5,063	-114.1%
Fire/Emergency Medical Services Fund	44,179,750	131,810,011	33.5%	42,502,710	1,677,040	3.9%
Fire and Lifeguard Facilities Fund	1,326,132	1,327,425	99.9%	(6,774)	1,332,906	-19675.8%
Fleet Operations	45,897,911	159,556,381	28.8%	50,546,207	(4,648,296)	-9.2%
Gas Tax Fund	10,418,157	39,324,068	26.5%	10,733,583	(315,427)	-2.9%
General Plan Maintenance Fund	2,713,279	5,822,300	46.6%	1,857,617	855,662	46.1%
GIS Fund	54,068	5,452,748	1.0%	154,950	(100,882)	-65.1%
Golf Course Fund	17,733,027	30,889,347	57.4%	16,560,993	1,172,033	7.1%
Information Technology Fund	7,262,659	83,814,797	8.7%	8,593,359	(1,330,700)	-15.5%
Junior Lifeguard Program Fund	70,463	1,193,420	5.9%	36,174	34,289	94.8%
Local Enforcement Agency Fund	794,720	1,067,227	74.5%	668,752	125,968	18.8%
Long Range Property Management Fund	1,085,822	595,000	182.5%	1,184,589	(98,767)	-8.3%
Los Peñasquitos Canyon Preserve Fund	12,875	36,000	35.8%	12,500	375	3.0%
Low-Moderate Income Housing Asset Fund	2,852,887	1,209,014	236.0%	2,908,150	(55,263)	-1.9%
Maintenance Assessment District (MAD) Funds	3,479,261	35,677,545	9.8%	3,492,051	(12,790)	-0.4%
Mission Bay/Balboa Park Improvement Fund	376,805	904,333	41.7%	359,555	17,250	4.8%
Mission Bay Improvement Fund	965,033	13,827,783	7.0%	707,767	257,266	36.3%
New Convention Facility Fund	2,417,660	2,901,191	83.3%	2,347,240	70,420	3.0%
OneSD Support Fund	104,218	27,955,462	0.4%	39,150	65,069	166.2%
Parking Meter Operations	7,302,381	28,040,000	26.0%	4,063,454	3,238,927	79.7%
PETCO Park Fund	8,155,294	18,495,036	44.1%	7,411,150	744,144	10.0%
Prop 42 Replacement - Transportation Relief Fund	67	-	100.0%	-	67	100.0%
Public Art Fund	318,115	-	100.0%	81,789	236,326	288.9%
Public Safety Services & Debt Service Fund	4,431,396	12,657,066	35.0%	4,325,685	105,711	2.4%
Publishing Services Internal Fund	208,726	1,947,049	10.7%	485,916	(277,191)	-57.0%
Recycling Fund	6,786,994	25,414,856	26.7%	6,527,585	259,408	4.0%
Refuse Disposal Fund	29,600,895	72,751,556	40.7%	25,307,631	4,293,264	17.0%
Refuse Disposal - Miramar Cllosure	641,143	625,000	102.6%	562,248	78,895	14.0%

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Financial Performance Report – Period Ended November 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	\$ 414,053	\$ 7,445,729	5.6%		\$ 289,575	\$ 124,478	43.0%
Risk Management Administration Fund	8,600,787	20,444,952	42.1%		6,733,741	1,867,046	27.7%
Road Maintenance & Rehabilitation	10,682,723	36,347,892	29.4%		6,920,719	3,762,004	54.4%
Seized and Forfeited Assets Funds	1,299,201	–	100.0%		652,119	647,082	99.2%
Solid Waste Management Fund	15,875,334	14,8438,551	10.7%		(52,836)	15,928,170	-30146.2%
State COPS	2,564,042	3,400,000	75.4%		20,380	2,543,662	12481.1%
Storm Drain Fund	3,505,644	5,700,000	61.5%		2,680,801	824,843	30.8%
Successor Agency Admin & Project Fund	–	1,934,326	0.0%		–	–	100.0%
Transient Occupancy Tax Fund	52,102,146	153,553,231	33.9%		56,516,802	(4,414,655)	-7.8%
TOT - Covention Center	16,039,449	47,672,881	33.6%		–	16,039,449	100.0%
TOT - Homelessness	11,091,817	32,602,464	34.0%		–	11,091,817	100.0%
TOT - Major Events Revolving FD	285,350	153,970	185.3%		232,000	53,350	23.0%
TransNet Extension Funds	16,165,828	46,268,000	34.9%		15,388,537	777,291	5.1%
Underground Surcharge Fund	29,195,071	90,001,567	32.4%		30,666,537	(1,471,466)	-4.8%
Wastewater Department Funds	223,603,990	639,210,654	35.0%		324,635,480	(101,031,491)	-31.1%
Water Department Funds	371,751,835	958,479,293	38.8%		362,658,106	9,093,729	2.5%
Wireless Communication Technology Fund	69,407	12,125,011	0.6%		174,123	(104,717)	-60.1%
Zoological Exhibits Maintenance Fund	2,307,280	21,757,366	10.6%		2,162,062	145,219	6.7%

¹ Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 5, Ended November, 2025 (41% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 4,150,646	\$ 10,891,835	38.1%	\$ 3,207,892	\$ 942,755	29.4%
Automated Refuse Container Fund	15,832	2,125,895	0.7%	626,698	(610,866)	-97.5%
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	5,134,588	11,403,746	45.0%	4,417,415	717,174	16.2%
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	864,242	3,785,121	22.8%	949,383	(85,140)	-9.0%
Convention Center Expansion Funds	575,507	13,462,336	4.3%	674,973	(99,466)	-14.7%
Development Services Fund	61,054,479	144,014,897	42.4%	55,395,531	5,658,949	10.2%
Energy Conservation Program Fund	2,672,391	7,313,779	36.5%	2,380,771	291,620	12.2%
Energy Independence Fund	140,360	300,000	46.8%	122,018	18,343	15.0%
Engineering and Capital Projects	72,104,998	179,070,372	40.3%	68,646,479	3,458,519	5.0%
Environmental Growth Fund 1/3	1,765,797	11,303,475	15.6%	1,978,142	(212,344)	-10.7%
Environmental Growth Fund 2/3	1,683,613	19,691,871	8.5%	20,685	1,662,928	8039.5%
Facilities Financing Fund	(1,300)	-	-100.0%	1,475,317	(1,476,617)	-100.1%
Fire/Emergency Medical Services Fund	45,768,744	137,232,995	33.4%	32,618,441	13,150,303	40.3%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	1,134,556	17,444	1.5%
Fleet Operations	65,049,908	361,200,636	18.0%	55,131,094	9,918,813	18.0%
Gas Tax Fund	11,783,710	40,343,181	29.2%	11,328,936	454,774	4.0%
General Plan Maintenance Fund	4,666,432	6,822,300	68.4%	2,398,974	2,267,458	94.5%
GIS Fund	3,586,816	6,720,010	53.4%	3,205,217	381,599	11.9%
Golf Course Fund	10,683,186	31,039,009	34.4%	8,911,067	1,772,118	19.9%
Information Technology Fund	23,706,339	84,684,741	28.0%	22,741,536	964,803	4.2%
Infrastructure Fund	(61,185)	123,193	-49.7%	8,304,601	(8,365,786)	-100.7%
Junior Lifeguard Program Fund	721,783	1,025,276	70.4%	660,657	61,126	9.3%
Local Enforcement Agency Fund	451,025	1,189,427	37.9%	393,097	57,928	14.7%
Long Range Property Management Fund	22,300	1,783,686	1.3%	13,547	8,753	64.6%
Los Peñasquitos Canyon Preserve Fund	1,921	15,125	12.7%	(28,361)	30,281	-106.8%
Low-Moderate Income Housing Asset Fund	2,151,840	57,507,581	3.7%	5,859,812	(3,707,972)	-63.3%
Maintenance Assessment District (MAD) Funds	10,553,390	45,169,227	23.4%	10,881,530	(328,140)	-3.0%
Mission Bay/Balboa Park Improvement Fund	220,831	904,333	24.4%	332,837	(112,006)	-33.7%
New Convention Facility Fund	2,417,660	2,901,191	83.3%	2,347,240	70,420	3.0%
OneSD Support Fund	6,960,868	30,954,538	22.5%	11,093,755	(4,132,887)	-37.3%
Parking Meter Operations	1,952,274	28,722,645	6.8%	1,220,564	731,710	59.9%
PETCO Park Fund	14,293,002	19,461,510	73.4%	13,843,085	449,917	3.3%
Public Art Fund	48,132	7,980,057	0.6%	45,961	2,171	4.7%
Public Safety Services & Debt Service Fund	1,327,425	12,657,066	10.5%	-	1,327,425	100.0%
Publishing Services Internal Fund	629,946	2,132,055	29.5%	658,766	(28,821)	-4.4%
Recycling Fund	3,442,706	30,728,076	11.2%	10,330,636	(6,887,930)	-66.7%
Refuse Disposal Fund	15,788,306	55,964,803	28.2%	16,484,071	(695,765)	-4.2%
Risk Management Administration Fund	7,108,065	20,433,736	34.8%	6,348,603	759,463	12.0%

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Financial Performance Report – Period Ended November 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	\$ 5,446,612	\$ 55,450,400	9.8%		\$ 13,659,488	\$ (8,212,876)	-60.1%
Seized and Forfeited Assets Funds	318,021	2,307,396	13.8%		2,398,535	(2,080,513)	-86.7%
Solid Waste Management Fund	35,371,715	139,380,756	25.4%		2,963,461	32,408,254	1093.6%
State COPS	2,809,255	6,142,672	45.7%		2,595,070	214,185	8.3%
Storm Drain Fund	1,019,406	5,731,128	17.8%		1,352,213	(332,807)	-24.6%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%		-	-	100.0%
Transient Occupancy Tax Fund	24,312,914	155,397,265	15.6%		28,967,145	(4,654,231)	-16.1%
TOT - Covention Center	-	47,672,882	0.0%		-	-	100.0%
TOT - Homelessness	-	32,602,464	0.0%		-	-	100.0%
TOT - Major Events Revolving FD	90,244	597,155	15.1%		136,123	(45,879)	-33.7%
TransNet Extension Funds	6,985,485	21,613,473	32.3%		7,381,183	(395,698)	-5.4%
Underground Surcharge Fund	8,893,898	79,994,908	11.1%		5,960,832	2,933,066	49.2%
Wastewater Department Funds	151,898,718	470,720,775	32.3%		147,870,345	4,028,373	2.7%
Water Department Funds	293,402,091	847,768,484	34.6%		310,890,375	(17,488,284)	-5.6%
Wireless Communication Technology Fund	5,587,868	12,581,265	44.4%		3,606,231	1,981,637	55.0%
Zoological Exhibits Maintenance Fund	-	21,757,366	0.0%		-	-	100.0%

¹ Includes adjustments made in future periods