

The City of
SAN DIEGO

FISCAL YEAR 2026
Financial Performance Report
As of January 2026



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 7 (as of January 2026).

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 January 2026, 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 7, Ended January, 2026 (58% 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	\$ 447,994,537	53.0%	\$ 424,369,571	\$ 23,624,966	5.6%	
Sales Taxes	374,533,252	374,533,252	156,821,881	41.9%	146,231,672	10,590,209	7.2%	
Transient Occupancy Taxes	170,257,130	170,257,130	78,431,465	46.1%	84,386,239	(5,954,774)	-7.1%	
Property Transfer Tax	11,884,826	11,884,826	4,741,090	39.9%	4,889,069	(147,979)	-3.0%	
Licenses & Permits	62,405,713	62,258,321	22,615,805	36.3%	20,132,940	2,482,864	12.3%	
Fines & Forfeitures	45,748,349	45,748,349	18,479,387	40.4%	15,527,948	2,951,439	19.0%	
Interest & Dividends	5,500,000	5,500,000	(11,403,206)	-207.3%	(6,947,947)	(4,455,259)	64.1%	
Franchises	106,495,903	106,495,903	33,898,837	31.8%	34,895,034	(996,197)	-2.9%	
Rents & Concessions	80,317,212	80,317,212	34,810,875	43.3%	38,983,467	(4,172,592)	-10.7%	
Revenues from Other Agencies	11,220,846	10,702,048	8,278,234	77.4%	2,181,095	6,097,139	279.5%	
Charges for Current Services	330,859,647	335,525,837	120,868,504	36.0%	112,243,637	8,624,867	7.7%	
Other Revenue	2,163,337	2,163,337	1,992,330	92.1%	3,749,825	(1,757,495)	-46.9%	
Transfers	121,450,561	121,150,561	35,302,854	29.1%	38,371,584	(3,068,730)	-8.0%	
Total General Fund Revenue	\$ 2,167,433,989	\$ 2,171,133,989	\$ 952,832,595	43.9%	\$ 919,014,136	\$ 33,818,459	3.7%	
Expenditures								
Personnel Services	\$ 961,506,778	\$ 964,883,778	\$ 578,935,567	60.0%	\$ 572,399,779	\$ 6,535,788	1.1%	
Total PE	\$ 961,506,778	\$ 964,883,778	\$ 578,935,567	60.0%	\$ 572,399,779	\$ 6,535,788	1.1%	
Fringe Benefits	602,290,688	602,290,688	347,286,700	57.7%	351,993,423	(4,706,723)	-1.3%	
Supplies	37,253,167	37,376,747	23,548,178	63.0%	21,129,831	2,418,348	11.4%	
Contracts & Services	344,736,900	344,930,830	167,172,442	48.5%	213,586,433	(46,413,991)	-21.7%	
Information Technology	58,161,208	58,156,208	22,560,675	38.8%	29,434,691	(6,874,016)	-23.4%	
Energy & Utilities	65,503,236	65,504,036	39,120,617	59.7%	41,112,503	(1,991,886)	-4.8%	
Capital Expenditures	857,179	866,869	781,452	90.1%	389,676	391,776	100.5%	
Debt	10,905,860	10,743,496	5,425,051	50.5%	4,996,709	428,342	8.6%	
Other Expenditures	5,967,486	5,967,486	2,644,386	44.3%	2,903,048	(258,663)	-8.9%	
Transfers	80,251,487	80,413,851	32,324,505	40.2%	27,312,419	5,012,086	18.4%	
Total NPE	\$ 1,205,927,211	\$ 1,206,250,211	\$ 640,864,006	53.1%	\$ 692,858,733	\$ (51,994,727)	-7.5%	
Total General Fund Expenditures	\$ 2,167,433,989	\$ 2,171,133,989	\$ 1,219,799,573	56.2%	\$ 1,265,258,512	\$ (45,458,939)	-3.6%	
General Fund Encumbrances			81,924,023		93,434,679	(11,510,657)		
Net Impact	\$ -	\$ -	\$ (348,891,000)		\$ (439,679,055)	\$ 90,788,054		

¹ Includes adjustments made in future periods

General Fund Revenue Status Report As of Period 7, Ended January, 2026 (58% Completed) (Unaudited)						
	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Property Taxes	\$ 447,994,537	\$ 844,597,213	53.0%	\$ 424,369,571	\$ 23,624,966	5.6%
Sales Taxes	156,821,881	374,533,252	41.9%	146,231,672	10,590,209	7.2%
Transient Occupancy Taxes	78,431,465	170,257,130	46.1%	84,386,239	(5,954,774)	-7.1%
Property Transfer Tax	4,741,090	11,884,826	39.9%	4,889,069	(147,979)	-3.0%
Licenses & Permits						
Business Taxes	13,791,344	29,193,215	47.2%	12,491,863	1,299,481	10.4%
Rental Unit Taxes	2,780,252	7,284,502	38.2%	2,882,671	(102,419)	-3.6%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	501,108	1,090,766	45.9%	389,848	111,261	28.5%
Other Licenses and Permits	5,543,100	9,189,838	60.3%	4,368,559	1,174,542	26.9%
Total Licenses & Permits	22,615,805	62,258,321	36.3%	20,132,940	2,482,864	12.3%
Fines & Forfeitures						
Parking Citations	15,160,691	37,551,663	40.4%	11,892,070	3,268,622	27.5%
Municipal Court	1,195,002	2,975,569	40.2%	1,936,677	(741,675)	-38.3%
Other Fines & Forfeitures	2,123,146	5,221,117	40.7%	1,699,202	423,944	24.9%
Negligent Impound	548	-	100.0%	-	548	100.0%
Total Fines & Forfeitures	18,479,387	45,748,349	40.4%	15,527,948	2,951,439	19.0%
Interest & Dividends	(11,403,206)	5,500,000	-207.3%	(6,947,947)	(4,455,259)	64.1%
Franchises						
SDG&E	16,571,869	66,287,477	25.0%	19,802,965	(3,231,096)	-16.3%
CATV	2,607,943	9,192,915	28.4%	1,535,111	1,072,833	69.9%
Refuse Collection	3,613,074	14,669,936	24.6%	3,620,725	(7,651)	-0.2%
Other Franchises	11,105,951	16,345,575	67.9%	9,936,234	1,169,717	11.8%
Total Franchises	33,898,837	106,495,903	31.8%	34,895,034	(996,197)	-2.9%
Rents & Concessions						
Mission Bay	20,034,899	41,273,512	48.5%	22,114,298	(2,079,399)	-9.4%
Pueblo Lands	4,442,098	10,327,611	43.0%	7,707,128	(3,265,030)	-42.4%
Other Rents and Concessions	10,333,879	28,716,089	36.0%	9,162,041	1,171,837	12.8%
Total Rents & Concessions	34,810,875	80,317,212	43.3%	38,983,467	(4,172,592)	-10.7%

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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	\$ 8,278,234	\$ 10,702,048	77.4%	\$ 2,181,095	\$ 6,097,139	279.5%
Charges for Current Services	120,868,504	335,525,837	36.0%	112,243,637	8,624,867	7.7%
Other Revenue	1,992,330	2,163,337	92.1%	3,749,825	(1,757,495)	-46.9%
Transfers	35,302,854	121,150,561	29.1%	38,371,584	(3,068,730)	-8.0%
Total General Fund Revenue	\$ 952,832,595	\$ 2,171,133,989	43.9%	\$ 919,014,136	\$ 33,818,459	3.7%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 7, Ended January, 2026 (58% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 55,746,602	\$ 95,815,935	58.2%	\$ 52,740,275	\$ 3,006,327	5.7%
City Auditor	3,286,094	5,889,357	55.8%	3,271,747	14,348	0.4%
City Clerk	4,547,728	8,224,639	55.3%	4,451,279	96,449	2.2%
City Council - District 1	1,050,145	2,269,071	46.3%	990,318	59,826	6.0%
City Council - District 2	1,303,639	2,501,051	52.1%	1,220,254	83,386	6.8%
City Council - District 3	1,263,941	2,378,088	53.1%	1,223,662	40,279	3.3%
City Council - District 4	994,730	2,285,115	43.5%	984,029	10,701	1.1%
City Council - District 5	1,154,537	2,560,126	45.1%	1,113,430	41,107	3.7%
City Council - District 6	1,163,582	2,267,138	51.3%	1,099,629	63,953	5.8%
City Council - District 7	1,150,281	2,373,534	48.5%	1,140,291	9,989	0.9%
City Council - District 8	1,210,463	2,372,709	51.0%	1,164,039	46,424	4.0%
City Council - District 9	1,113,207	2,145,027	51.9%	1,177,016	(63,809)	-5.4%
City Planning	12,659,413	22,236,146	56.9%	9,279,578	3,379,835	36.4%
City Treasurer	12,105,588	22,550,210	53.7%	12,086,843	18,746	0.2%
Citywide Program Expenditures	78,920,878	184,241,897	42.8%	96,342,533	(17,421,656)	-18.1%
Commission on Police Practices	1,054,363	2,219,128	47.5%	890,702	163,661	18.4%
Communications	4,552,646	7,222,198	63.0%	4,240,593	312,054	7.4%
Compliance	3,850,237	6,935,060	55.5%	3,728,130	122,107	3.3%
Council Administration	1,494,501	2,809,353	53.2%	1,487,526	6,975	0.5%
Department of Finance	18,102,880	30,499,554	59.4%	16,983,059	1,119,821	6.6%
Department of Information Technology	1,147,344	3,555,982	32.3%	1,337,986	(190,642)	-14.2%
Development Services	7,826,991	12,557,937	62.3%	7,622,393	204,598	2.7%
Economic Development	12,884,728	23,928,094	53.8%	7,114,598	5,770,130	81.1%
Environmental Services	16,714,312	32,339,470	51.7%	55,866,806	(39,152,494)	-70.1%
Ethics Commission	1,038,382	2,052,579	50.6%	1,100,803	(62,421)	-5.7%
Fire-Rescue	226,365,307	378,321,215	59.8%	224,635,918	1,729,389	0.8%
General Services	17,309,726	29,128,611	59.4%	14,648,546	2,661,180	18.2%
Government Affairs	-	-	100.0%	661,208	(661,208)	-100.0%
Homelessness Strategies & Solutions	13,537,198	53,821,132	25.2%	18,255,402	(4,718,204)	-25.8%
Human Resources	5,923,411	10,824,249	54.7%	7,136,624	(1,213,213)	-17.0%
Library	44,113,422	76,655,568	57.5%	42,885,164	1,228,258	2.9%
Office of Boards & Commissions	0	-	100.0%	539,725	(539,725)	-100.0%
Office of Emergency Services	2,570,526	4,367,881	58.9%	2,485,142	85,384	3.4%
Office of the Chief Operating Officer ³	-	-	100.0%	3,955,813	(3,955,813)	-100.0%
Office of the IBA	2,689,770	4,651,781	57.8%	1,680,455	1,009,314	60.1%
Office of the Mayor	6,674,186	10,324,343	64.6%	2,414,959	4,259,227	176.4%
Parks & Recreation	114,611,275	188,754,308	60.7%	111,932,521	2,678,754	2.4%

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Schedule 2 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Performance & Analytics	\$ 2,524,678	\$ 4,703,288	53.7%	\$ 3,237,052	\$ (712,374)	-22.0%
Personnel	9,655,361	16,475,407	58.6%	9,600,858	54,503	0.6%
Police	412,050,448	703,515,933	58.6%	413,907,714	(1,857,265)	-0.4%
Public Utilities	1,383,884	3,125,836	44.3%	1,541,422	(157,538)	-10.2%
Purchasing & Contracting	6,919,607	12,523,202	55.3%	6,430,194	489,413	7.6%
Race & Equity	-	-	100.0%	665,970	(665,970)	-100.0%
Real Estate & Airport Management ²	-	-	100.0%	4,528,197	(4,528,197)	-100.0%
Stormwater	34,682,618	64,786,747	53.5%	35,142,468	(459,850)	-1.3%
Sustainability & Mobility ⁴	(0)	-	-100.0%	3,742,129	(3,742,129)	-100.0%
Transportation	72,450,944	124,925,090	58.0%	66,573,514	5,877,431	8.8%
Total General Fund Expenditures	\$ 1,219,799,573	\$ 2,171,133,989	56.2%	\$ 1,265,258,512	\$ (45,458,939)	-3.6%

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

Citywide Program Expenditure Status Report
As of Period 7, Ended January, 2026 (58% 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	\$ 654,713	\$ 1,514,297	43.2%	\$ 562,145	\$ 92,568	16.5%
Assessments To Public Property	1,103,185	1,443,644	76.4%	955,298	147,888	15.5%
Citywide Elections	-	1,760,000	0.0%	4,991,023	(4,991,023)	-100.0%
Corporate Master Leases Rent	10,193,018	16,235,609	62.8%	9,141,909	1,051,109	11.5%
Deferred Capital Debt Service	30,690,906	55,051,999	55.7%	26,361,750	4,329,156	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	320,465	5,048,327	6.3%	318,723	1,742	0.5%
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	19,295	7,672,377	0.3%	14,139	5,156	36.5%
Special Consulting Services	127,375	420,706	30.3%	113,904	13,471	11.8%
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	\$ 78,920,878	\$ 184,241,897	42.8%	\$ 96,342,533	\$ (17,421,656)	-18.1%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 7, Ended January, 2026 (58% 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	\$ 1,050,145	\$ 2,169,526	\$ 2,169,526	\$ -	48.4%	\$ 990,318	\$ 59,826	6.0%
District 1 CPPS	-	100,000	99,545	(455)	0.0%	-	-	100.0%
Total Council District 1	1,050,145	2,269,526	2,269,071	(455)	46.3%	990,318	59,826	6.0%
Council District 2	1,303,639	2,410,741	2,410,741	-	54.1%	1,214,781	88,858	7.3%
District 2 CPPS	-	100,000	90,310	(9,690)	0.0%	5,473	(5,473)	-100.0%
Total Council District 2	1,303,639	2,510,741	2,501,051	(9,690)	52.1%	1,220,254	83,386	6.8%
Council District 3	1,263,941	2,278,088	2,278,088	-	55.5%	1,223,662	40,279	3.3%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	1,263,941	2,378,088	2,378,088	-	53.1%	1,223,662	40,279	3.3%
Council District 4	994,730	2,186,765	2,185,115	(1,650)	45.5%	984,029	10,701	1.1%
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 4	994,730	2,286,765	2,285,115	(1,650)	43.5%	984,029	10,701	1.1%
Council District 5	1,154,537	2,460,126	2,460,126	-	46.9%	1,115,680	38,857	3.5%
District 5 CPPS	-	100,000	100,000	-	0.0%	(2,250)	2,250	-100.0%
Total Council District 5	1,154,537	2,560,126	2,560,126	-	45.1%	1,113,430	41,107	3.7%
Council District 6	1,163,582	2,167,138	2,167,138	-	53.7%	1,101,629	61,953	5.6%
District 6 CPPS	-	100,000	100,000	-	0.0%	(2,000)	2,000	-100.0%
Total Council District 6	1,163,582	2,267,138	2,267,138	-	51.3%	1,099,629	63,953	5.8%
Council District 7	1,150,281	2,273,534	2,273,534	-	50.6%	1,140,291	9,989	0.9%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	1,150,281	2,373,534	2,373,534	-	48.5%	1,140,291	9,989	0.9%
Council District 8	1,210,463	2,272,709	2,272,709	-	53.3%	1,164,039	46,424	4.0%
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 8	1,210,463	2,372,709	2,372,709	-	51.0%	1,164,039	46,424	4.0%
Council District 9	1,113,207	2,080,027	2,080,027	-	53.5%	1,177,016	(63,809)	-5.4%
District 9 CPPS	-	100,000	65,000	(35,000)	0.0%	-	-	100.0%
Total Council District 9	1,113,207	2,180,027	2,145,027	(35,000)	51.9%	1,177,016	(63,809)	-5.4%
Total Council Districts	\$10,404,524	\$ 21,198,654	\$ 21,151,859	\$ (46,795)	49.2%	\$ 10,112,668	\$ 291,856	2.9%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 7, Ended January, 2026 (58% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,072,660	\$ 8,892,740	57.0%	\$ 4,851,894	\$ 220,766	4.6%
Automated Refuse Container Fund	56,545	-	100.0%	773,690	(717,145)	-92.7%
Capital Outlay - Misc Revenue	-	-	100.0%	1,904,640	(1,904,640)	-100.0%
Central Stores Internal Service Fund	7,208,533	11,236,451	64.2%	5,875,512	1,333,021	22.7%
Climate Equity Fund	309,637	1,500,000	20.6%	295,368	14,269	4.8%
Community Equity Fund	2,760	-	100.0%	69,967	(67,207)	-96.1%
Concourse and Parking Garages Operating Fund	1,175,242	2,986,732	39.3%	1,643,830	(468,588)	-28.5%
Convention Center Expansion Funds	872,399	12,902,836	6.8%	1,225,756	(353,357)	-28.8%
Development Services Fund	106,122,653	144,085,274	73.7%	77,356,751	28,765,902	37.2%
Energy Conservation Program Fund	6,064,173	6,208,947	97.7%	6,586,312	(522,140)	-7.9%
Energy Independence Fund	(6,615)	-	-100.0%	86,949	(93,564)	-107.6%
Engineering and Capital Projects	109,298,803	167,180,209	65.4%	107,666,235	1,632,567	1.5%
Environmental Growth Fund 1/3	3,080,869	8,732,902	35.3%	3,279,178	(198,309)	-6.0%
Environmental Growth Fund 2/3	6,096,131	17,472,803	34.9%	6,561,281	(465,150)	-7.1%
Facilities Financing Fund	3,189	-	100.0%	21,278	(18,089)	-85.0%
Fire/Emergency Medical Services Fund	68,400,736	131,810,011	51.9%	63,719,438	4,681,298	7.3%
Fire and Lifeguard Facilities Fund	1,327,843	1,327,425	100.0%	1,401,167	(73,323)	-5.2%
Fleet Operations	77,424,097	159,556,381	48.5%	72,948,591	4,475,506	6.1%
Gas Tax Fund	16,707,830	39,324,068	42.5%	17,976,873	(1,269,043)	-7.1%
General Plan Maintenance Fund	3,720,980	5,822,300	63.9%	2,598,789	1,122,191	43.2%
GIS Fund	5,269,773	5,452,748	96.6%	5,294,952	(25,179)	-0.5%
Golf Course Fund	23,135,198	30,889,347	74.9%	22,426,925	708,273	3.2%
Information Technology Fund	34,473,249	83,814,797	41.1%	40,421,553	(5,948,304)	-14.7%
Junior Lifeguard Program Fund	75,463	1,193,420	6.3%	36,174	39,289	108.6%
Local Enforcement Agency Fund	906,773	1,067,227	85.0%	791,147	115,625	14.6%
Long Range Property Management Fund	1,210,458	595,000	203.4%	1,326,461	(116,003)	-8.7%
Los Penasquitos Canyon Preserve Fund	18,025	36,000	50.1%	17,575	450	2.6%
Low-Moderate Income Housing Asset Fund	3,866,303	1,209,014	319.8%	4,319,040	(452,737)	-10.5%
Maintenance Assessment District (MAD) Funds	23,138,483	35,824,680	64.6%	15,023,722	8,114,761	54.0%
Mission Bay/Balboa Park Improvement Fund	527,527	904,333	58.3%	503,377	24,150	4.8%
Mission Bay Improvement Fund	1,312,237	13,827,783	9.5%	997,966	314,271	31.5%
New Convention Facility Fund	2,901,192	2,901,191	100.0%	2,816,688	84,504	3.0%
OneSD Support Fund	28,215,768	27,955,462	100.9%	26,106,567	2,109,200	8.1%
Parking Meter Operations	10,615,115	28,040,000	37.9%	5,595,026	5,020,090	89.7%
PETCO Park Fund	15,477,490	18,495,036	83.7%	11,148,252	4,329,238	38.8%
Prop 42 Replacement - Transportation Relief Fund	67	-	100.0%	-	67	100.0%
Public Art Fund	616,178	-	100.0%	166,920	449,258	269.1%
Public Safety Services & Debt Service Fund	6,740,369	12,657,066	53.3%	6,540,170	200,199	3.1%
Publishing Services Internal Fund	359,011	1,947,049	18.4%	721,954	(362,943)	-50.3%
Recycling Fund	8,766,172	25,414,856	34.5%	11,704,560	(2,938,389)	-25.1%
Refuse Disposal Fund	44,419,925	72,751,556	61.1%	38,408,659	6,011,266	15.7%
Refuse Disposal - Miramar Clousure	913,207	625,000	146.1%	820,886	92,322	11.2%

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Financial Performance Report – Period Ended January 2026

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	\$ 562,846	\$ 7,445,729	7.6%	\$ 394,239	\$ 168,607	42.8%
Risk Management Administration Fund	12,343,650	20,444,952	60.4%	9,937,356	2,406,293	24.2%
Road Maintenance & Rehabilitation	16,730,813	36,347,892	46.0%	16,826,710	(95,897)	-0.6%
Seized and Forfeited Assets Funds	1,532,837	-	100.0%	695,349	837,487	120.4%
Solid Waste Management Fund	66,514,998	148,438,551	44.8%	(89,817)	66,604,816	-74155.8%
State COPS	3,273,025	3,400,000	96.3%	3,277,228	(4,202)	-0.1%
Storm Drain Fund	4,395,840	5,700,000	77.1%	3,706,565	689,275	18.6%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	600,858	(600,858)	-100.0%
Transient Occupancy Tax Fund	70,129,052	153,553,231	45.7%	76,022,711	(5,893,659)	-7.8%
TOT - Covention Center	21,672,384	47,672,881	45.5%	-	21,672,384	100.0%
TOT - Homelessness	14,991,302	32,602,464	46.0%	-	14,991,302	100.0%
TOT - Major Events Revolving FD	296,706	153,970	192.7%	472,757	(176,051)	-37.2%
TransNet Extension Funds	26,530,072	46,268,000	57.3%	24,491,066	2,039,006	8.3%
Underground Surcharge Fund	32,475,979	90,001,567	36.1%	31,593,693	882,285	2.8%
Wastewater Department Funds	322,267,609	639,210,654	50.4%	485,353,064	(163,085,455)	-33.6%
Water Department Funds	533,510,450	958,479,293	55.7%	505,697,522	27,812,928	5.5%
Wireless Communication Technology Fund	11,420,458	12,125,011	94.2%	9,928,828	1,491,630	15.0%
Zoological Exhibits Maintenance Fund	12,679,378	21,757,366	58.3%	11,529,702	1,149,676	10.0%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 7, Ended January, 2026 (58% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 6,713,070	\$ 10,891,835	61.6%	\$ 4,877,967	\$ 1,835,102	37.6%
Automated Refuse Container Fund	15,872	2,125,895	0.7%	837,981	(822,109)	-98.1%
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	7,041,868	11,403,746	61.8%	6,486,808	555,060	8.6%
Climate Equity Fund	706	120,995	0.6%	1,399,683	(1,398,977)	-99.9%
Community Equity Fund	-	89,857	0.0%	771,350	(771,350)	-100.0%
Concourse and Parking Garages Operating Fund	1,464,675	3,785,121	38.7%	1,284,362	180,314	14.0%
Convention Center Expansion Funds	837,928	13,462,336	6.2%	675,419	162,509	24.1%
Development Services Fund	91,527,640	144,014,897	63.6%	85,090,489	6,437,151	7.6%
Energy Conservation Program Fund	4,042,737	7,313,779	55.3%	3,674,172	368,565	10.0%
Energy Independence Fund	237,032	300,000	79.0%	157,018	80,014	51.0%
Engineering and Capital Projects	104,634,085	179,070,372	58.4%	100,856,833	3,777,252	3.7%
Environmental Growth Fund 1/3	2,448,960	11,303,475	21.7%	3,801,558	(1,352,598)	-35.6%
Environmental Growth Fund 2/3	3,257,058	19,691,871	16.5%	20,685	3,236,373	15646.4%
Facilities Financing Fund	42,044	-	100.0%	1,600,192	(1,558,149)	-97.4%
Fire/Emergency Medical Services Fund	70,890,591	137,232,995	51.7%	59,485,196	11,405,395	19.2%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	1,134,556	17,444	1.5%
Fleet Operations	103,779,293	361,200,636	28.7%	78,527,592	25,251,700	32.2%
Gas Tax Fund	22,912,863	40,343,181	56.8%	19,843,373	3,069,490	15.5%
General Plan Maintenance Fund	5,470,799	6,822,300	80.2%	3,467,226	2,003,573	57.8%
GIS Fund	4,517,787	6,720,010	67.2%	4,113,610	404,177	9.8%
Golf Course Fund	16,981,096	31,039,009	54.7%	14,705,337	2,275,758	15.5%
Information Technology Fund	41,371,438	84,684,741	48.9%	43,615,709	(2,244,271)	-5.1%
Infrastructure Fund	16,672	123,193	13.5%	12,220,417	(12,203,745)	-99.9%
Junior Lifeguard Program Fund	787,250	1,025,276	76.8%	720,052	67,198	9.3%
Local Enforcement Agency Fund	612,415	1,189,427	51.5%	574,045	38,370	6.7%
Long Range Property Management Fund	64,979	1,783,686	3.6%	62,923	2,056	3.3%
Los Penasquitos Canyon Preserve Fund	1,921	15,125	12.7%	(23,893)	25,813	-108.0%
Low-Moderate Income Housing Asset Fund	3,301,901	57,507,581	5.7%	7,995,040	(4,693,138)	-58.7%
Maintenance Assessment District (MAD) Funds	21,078,066	45,316,362	46.5%	16,516,037	4,562,028	27.6%
Mission Bay/Balboa Park Improvement Fund	223,134	904,333	24.7%	455,767	(232,633)	-51.0%
Mission Bay Improvement Fund	31	-	100.0%	-	31	100.0%
New Convention Facility Fund	2,901,191	2,901,191	100.0%	2,816,688	84,503	3.0%
OneSD Support Fund	16,666,305	30,954,538	53.8%	18,382,604	(1,716,299)	-9.3%
Parking Meter Operations	2,900,306	28,722,645	10.1%	2,149,581	750,725	34.9%
PETCO Park Fund	17,923,829	19,461,510	92.1%	17,321,971	601,857	3.5%
Public Art Fund	70,413	7,980,057	0.9%	73,568	(3,155)	-4.3%
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	992,658	2,132,055	46.6%	893,113	99,545	11.1%
Recycling Fund	6,899,635	30,728,076	22.5%	17,179,051	(10,279,416)	-59.8%
Refuse Disposal Fund	25,920,428	55,964,803	46.3%	27,621,572	(1,701,143)	-6.2%
Risk Management Administration Fund	10,721,221	20,433,736	52.5%	9,486,897	1,234,324	13.0%

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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	\$ 8,900,939	\$ 55,450,400	16.1%	\$ 15,505,492	\$ (6,604,553)	-42.6%
Seized and Forfeited Assets Funds	437,321	2,307,396	19.0%	2,615,033	(2,177,712)	-83.3%
Solid Waste Management Fund	61,906,243	139,380,756	44.4%	4,117,291	57,788,952	1403.6%
State COPS	2,813,510	6,142,672	45.8%	2,612,349	201,161	7.7%
Storm Drain Fund	2,296,342	5,731,128	40.1%	2,660,611	(364,270)	-13.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	600,858	(600,858)	-100.0%
Transient Occupancy Tax Fund	37,307,834	155,397,265	24.0%	38,590,796	(1,282,963)	-3.3%
TOT - Covention Center	-	47,672,882	0.0%	-	-	100.0%
TOT - Homelessness	-	32,602,464	0.0%	-	-	100.0%
TOT - Major Events Revolving FD	382,414	597,155	64.0%	575,485	(193,071)	-33.5%
TransNet Extension Funds	11,795,202	21,613,473	54.6%	12,547,193	(751,990)	-6.0%
Underground Surcharge Fund	17,567,581	79,994,908	22.0%	12,097,472	5,470,109	45.2%
Wastewater Department Funds	235,305,479	470,720,775	50.0%	227,541,906	7,763,573	3.4%
Water Department Funds	457,465,091	847,768,484	54.0%	432,682,181	24,782,910	5.7%
Wireless Communication Technology Fund	8,234,975	12,581,265	65.5%	5,356,890	2,878,085	53.7%
Zoological Exhibits Maintenance Fund	9,261,690	21,757,366	42.6%	7,738,998	1,522,692	19.7%

¹ Includes adjustments made in future periods