

The City of
SAN DIEGO

FISCAL YEAR 2026
Financial Performance Report
As of February 2026



March 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 8 (as of February 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 February 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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Financial Performance Report – Period Ended February 2026

General Fund Summary								
As of Period 8, Ended February, 2026 (67% 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	\$ 464,877,001	55.0%	\$ 442,499,434	\$ 22,377,567	5.1%	
Sales Taxes	374,533,252	374,533,252	194,910,160	52.0%	188,831,032	6,079,129	3.2%	
Transient Occupancy Taxes	170,257,130	170,257,130	89,442,167	52.5%	95,376,309	(5,934,143)	-6.2%	
Property Transfer Tax	11,884,826	11,884,826	5,685,288	47.8%	5,763,530	(78,243)	-1.4%	
Licenses & Permits	62,405,713	62,258,321	28,026,988	45.0%	24,748,791	3,278,197	13.2%	
Fines & Forfeitures	45,748,349	45,748,349	21,948,994	48.0%	17,922,582	4,026,412	22.5%	
Interest & Dividends	5,500,000	5,500,000	(11,859,471)	-215.6%	(7,403,721)	(4,455,750)	60.2%	
Franchises	106,495,903	106,495,903	61,649,142	57.9%	45,791,489	15,857,654	34.6%	
Rents & Concessions	80,317,212	80,317,212	41,330,269	51.5%	55,697,854	(14,367,586)	-25.8%	
Revenues from Other Agencies	11,220,846	10,702,048	9,945,357	92.9%	4,103,914	5,841,444	142.3%	
Charges for Current Services	330,859,647	335,525,837	133,980,336	39.9%	124,991,260	8,989,076	7.2%	
Other Revenue	2,163,337	2,163,337	10,947,862	506.1%	3,464,786	7,483,076	216.0%	
Transfers	121,450,561	121,150,561	35,321,777	29.2%	40,864,053	(5,542,276)	-13.6%	
Total General Fund Revenue	\$ 2,167,433,989	\$ 2,171,133,989	\$ 1,086,205,868	50.0%	\$ 1,042,651,312	\$ 43,554,556	4.2%	
Expenditures								
Personnel Services	\$ 961,506,778	\$ 964,883,778	\$ 652,907,883	67.7%	\$ 644,745,367	\$ 8,162,516	1.3%	
Total PE	\$ 961,506,778	\$ 964,883,778	\$ 652,907,883	67.7%	\$ 644,745,367	\$ 8,162,516	1.3%	
Fringe Benefits	602,290,688	602,290,688	393,635,224	65.4%	397,869,073	(4,233,850)	-1.1%	
Supplies	37,253,167	37,376,747	26,069,782	69.7%	22,796,670	3,273,112	14.4%	
Contracts & Services	344,736,900	352,228,830	185,814,532	52.8%	233,919,704	(4,810,517)	-20.6%	
Information Technology	58,161,208	57,629,092	22,970,747	39.9%	30,587,141	(7,616,394)	-24.9%	
Energy & Utilities	65,503,236	67,004,036	42,815,087	63.9%	45,606,291	(2,791,204)	-6.1%	
Capital Expenditures	857,179	1,393,986	1,310,994	94.0%	441,178	869,815	197.2%	
Debt	10,905,860	10,743,496	5,425,051	50.5%	5,103,401	321,650	6.3%	
Other Expenditures	5,967,486	5,967,486	2,932,672	49.1%	3,267,358	(334,686)	-10.2%	
Transfers	80,251,487	71,615,851	32,381,666	45.2%	30,680,136	1,701,531	5.5%	
Total NPE	\$ 1,205,927,211	\$ 1,206,250,211	\$ 713,355,754	59.1%	\$ 770,270,951	\$ (56,915,198)	-7.4%	
Total General Fund Expenditures	\$ 2,167,433,989	\$ 2,171,133,989	\$ 1,366,263,637	62.9%	\$ 1,415,016,318	\$ (48,752,682)	-3.4%	
General Fund Encumbrances			99,749,214		82,588,407	17,160,807		
Net Impact	\$ -	\$ -	\$ (379,806,982)		\$ (454,953,412)	\$ 75,146,430		

¹ Includes adjustments made in future periods

General Fund Revenue Status Report As of Period 8, Ended February, 2026 (67% Completed) (Unaudited)						
	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Property Taxes	\$ 464,877,001	\$ 844,597,213	55.0%	\$ 442,499,434	\$ 22,377,567	5.1%
Sales Taxes	194,910,160	374,533,252	52.0%	188,831,032	6,079,129	3.2%
Transient Occupancy Taxes	89,442,167	170,257,130	52.5%	95,376,309	(5,934,143)	-6.2%
Property Transfer Tax	5,685,288	11,884,826	47.8%	5,763,530	(78,243)	-1.4%
Licenses & Permits						
Business Taxes	15,755,206	29,193,215	54.0%	13,830,859	1,924,347	13.9%
Rental Unit Taxes	5,464,171	7,284,502	75.0%	5,531,853	(67,682)	-1.2%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	599,384	1,090,766	55.0%	448,248	151,137	33.7%
Other Licenses and Permits	6,208,227	9,189,838	67.6%	4,937,832	1,270,395	25.7%
Total Licenses & Permits	28,026,988	62,258,321	45.0%	24,748,791	3,278,197	13.2%
Fines & Forfeitures						
Parking Citations	17,992,029	37,551,663	47.9%	13,858,061	4,133,968	29.8%
Municipal Court	1,412,115	2,975,569	47.5%	2,113,450	(701,335)	-33.2%
Other Fines & Forfeitures	2,544,302	5,221,117	48.7%	1,951,071	593,231	30.4%
Negligent Impound	548	-	100.0%	-	548	100.0%
Total Fines & Forfeitures	21,948,994	45,748,349	48.0%	17,922,582	4,026,412	22.5%
Interest & Dividends	(11,859,471)	5,500,000	-215.6%	(7,403,721)	(4,455,750)	60.2%
Franchises						
SDG&E	36,135,068	66,287,477	54.5%	26,681,547	9,453,521	35.4%
CATV	4,602,336	9,192,915	50.1%	5,029,310	(426,974)	-8.5%
Refuse Collection	7,022,391	14,669,936	47.9%	3,620,725	3,401,665	93.9%
Other Franchises	13,889,347	16,345,575	85.0%	10,459,906	3,429,441	32.8%
Total Franchises	61,649,142	106,495,903	57.9%	45,791,489	15,857,654	34.6%
Rents & Concessions						
Mission Bay	22,933,103	41,273,512	55.6%	33,161,718	(10,228,616)	-30.8%
Pueblo Lands	4,733,432	10,327,611	45.8%	8,328,488	(3,595,056)	-43.2%
Other Rents and Concessions	13,663,734	28,716,089	47.6%	14,207,648	(543,914)	-3.8%
Total Rents & Concessions	41,330,269	80,317,212	51.5%	55,697,854	(14,367,586)	-25.8%

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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	\$ 9,945,357	\$ 10,702,048	92.9%	\$ 4,103,914	\$ 5,841,444	142.3%
Charges for Current Services	133,980,336	335,525,837	39.9%	124,991,260	8,989,076	7.2%
Other Revenue	10,947,862	2,163,337	506.1%	3,464,786	7,483,076	216.0%
Transfers	35,321,777	121,150,561	29.2%	40,864,053	(5,542,276)	-13.6%
Total General Fund Revenue	\$ 1,086,205,868	\$ 2,171,133,989	50.0%	\$ 1,042,651,312	\$ 43,554,556	4.2%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 8, Ended February, 2026 (67% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 62,482,539	\$ 95,815,935	65.2%	\$ 59,625,186	\$ 2,857,353	4.8%
City Auditor	3,658,122	5,889,357	62.1%	3,677,632	(19,509)	-0.5%
City Clerk	5,130,817	8,224,639	62.4%	5,006,520	124,296	2.5%
City Council – District 1	1,171,681	2,269,071	51.6%	1,105,853	65,828	6.0%
City Council – District 2	1,469,529	2,501,051	58.8%	1,370,070	99,459	7.3%
City Council – District 3	1,417,317	2,378,088	59.6%	1,373,992	43,326	3.2%
City Council – District 4	1,123,761	2,285,115	49.2%	1,123,998	(237)	0.0%
City Council – District 5	1,293,025	2,560,126	50.5%	1,248,038	44,987	3.6%
City Council – District 6	1,299,700	2,267,138	57.3%	1,219,126	80,574	6.6%
City Council – District 7	1,292,720	2,373,534	54.5%	1,281,771	10,949	0.9%
City Council – District 8	1,354,508	2,372,709	57.1%	1,308,965	45,543	3.5%
City Council – District 9	1,248,140	2,145,027	58.2%	1,311,151	(63,011)	-4.8%
City Planning	14,205,421	22,236,146	63.9%	10,422,985	3,782,436	36.3%
City Treasurer	13,659,667	22,550,210	60.6%	13,597,714	61,953	0.5%
Citywide Program Expenditures	80,575,303	175,443,897	45.9%	100,889,674	(20,314,370)	-20.1%
Commission on Police Practices	1,179,729	2,219,128	53.2%	1,011,162	168,567	16.7%
Communications	5,164,080	7,222,198	71.5%	4,810,474	353,606	7.4%
Compliance	4,289,548	6,935,060	61.9%	4,201,540	88,009	2.1%
Council Administration	1,678,925	2,809,353	59.8%	1,668,004	10,921	0.7%
Department of Finance	20,364,266	30,499,554	66.8%	19,104,581	1,259,684	6.6%
Department of Information Technology	1,241,948	3,555,982	34.9%	1,493,953	(252,005)	-16.9%
Development Services	8,721,570	12,557,937	69.5%	8,562,059	159,510	1.9%
Economic Development	14,174,322	24,766,094	57.2%	8,752,374	5,421,948	61.9%
Environmental Services	18,441,080	32,339,470	57.0%	61,888,194	(43,447,114)	-70.2%
Ethics Commission	1,173,992	2,052,579	57.2%	1,262,673	(88,681)	-7.0%
Fire-Rescue	254,227,515	378,321,215	67.2%	251,402,977	2,824,539	1.1%
General Services	19,556,271	29,128,611	67.1%	16,452,106	3,104,164	18.9%
Government Affairs	-	-	100.0%	747,941	(747,941)	-100.0%
Homelessness Strategies & Solutions	16,946,243	53,821,132	31.5%	20,349,558	(3,403,315)	-16.7%
Human Resources	6,728,552	10,824,249	62.2%	8,104,304	(1,375,752)	-17.0%
Library	49,923,717	76,655,568	65.1%	48,798,766	1,124,950	2.3%
Office of Boards & Commissions	-	-	100.0%	608,410	(608,410)	-100.0%
Office of Emergency Services	2,829,012	4,367,881	64.8%	2,749,549	79,463	2.9%
Office of the Chief Operating Officer ³	-	-	100.0%	4,447,630	(4,447,630)	-100.0%
Office of the IBA	3,003,498	4,651,781	64.6%	1,918,115	1,085,382	56.6%
Office of the Mayor	7,467,189	10,324,343	72.3%	2,712,111	4,755,078	175.3%
Parks & Recreation	130,863,586	191,828,308	68.2%	126,150,948	4,712,637	3.7%

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Financial Performance Report – Period Ended February 2026

Schedule 2 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Performance & Analytics	\$ 2,867,335	\$ 4,703,288	61.0%	\$ 3,577,088	\$ (709,753)	-19.8%
Personnel	10,936,509	16,475,407	66.4%	10,786,218	150,291	1.4%
Police	462,303,427	706,382,933	65.4%	464,589,501	(2,286,074)	-0.5%
Public Utilities	1,589,655	3,125,836	50.9%	1,619,629	(29,973)	-1.9%
Purchasing & Contracting	7,803,411	12,523,202	62.3%	7,204,403	599,007	8.3%
Race & Equity	-	-	100.0%	744,121	(744,121)	-100.0%
Real Estate & Airport Management ²	-	-	100.0%	5,246,723	(5,246,723)	-100.0%
Stormwater	39,308,877	65,437,747	60.1%	40,246,158	(937,282)	-2.3%
Sustainability & Mobility ⁴	(0)	-	-100.0%	4,231,365	(4,231,365)	-100.0%
Transportation	82,097,133	126,293,090	65.0%	75,011,008	7,086,125	9.4%
Total General Fund Expenditures	\$ 1,366,263,637	\$ 2,171,133,989	62.9%	\$ 1,415,016,318	\$ (48,752,682)	-3.4%

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 8, Ended February, 2026 (67% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Citywide Program Expenditures						
Administrative Expenditures	\$ 806,164	\$ 1,514,297	53.2%	\$ 644,712	\$ 161,452	25.0%
Assessments To Public Property	1,354,320	1,443,644	93.8%	1,199,671	154,648	12.9%
Citywide Elections	-	1,760,000	0.0%	4,991,023	(4,991,023)	-100.0%
Corporate Master Leases Rent	11,360,566	16,235,609	70.0%	10,724,179	636,387	5.9%
Deferred Capital Debt Service	30,690,906	55,051,999	55.7%	26,395,181	4,295,725	16.3%
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	392,183	5,048,327	7.8%	365,465	26,718	7.3%
Public Liability Claims Xfer-Claims Fund	-	22,395,782	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	24,370	7,672,377	0.3%	15,826	8,544	54.0%
Special Consulting Services	134,875	420,706	32.1%	319,974	(185,098)	-57.8%
Supplemental COLA Benefit	867,475	995,000	87.2%	912,887	(45,412)	-5.0%
Transfer to Other Funds	-	-	100.0%	2,350,000	(2,350,000)	-100.0%
Transfer to Park Improvement Funds	-	21,273,512	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 80,575,303	\$ 175,443,897	45.9%	\$ 100,889,674	\$ (20,314,370)	-20.1%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 8, Ended February, 2026 (67% 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	\$ 1,171,681	\$ 2,169,526	\$ 2,169,526	\$ -	54.0%	\$ 1,103,273	\$ 68,408	6.2%
District 1 CPPS	-	100,000	99,545	(455)	0.0%	2,580	(2,580)	-100.0%
Total Council District 1	1,171,681	2,269,526	2,269,071	(455)	51.6%	1,105,853	65,828	6.0%
Council District 2	1,464,529	2,410,741	2,410,741	-	60.8%	1,364,597	99,932	7.3%
District 2 CPPS	5,000	100,000	90,310	(9,690)	5.5%	5,473	(473)	-8.6%
Total Council District 2	1,469,529	2,510,741	2,501,051	(9,690)	58.8%	1,370,070	99,459	7.3%
Council District 3	1,415,817	2,278,088	2,278,088	-	62.1%	1,373,992	41,826	3.0%
District 3 CPPS	1,500	100,000	100,000	-	1.5%	-	1,500	100.0%
Total Council District 3	1,417,317	2,378,088	2,378,088	-	59.6%	1,373,992	43,326	3.2%
Council District 4	1,118,761	2,186,765	2,185,115	(1,650)	51.2%	1,123,998	(5,237)	-0.5%
District 4 CPPS	5,000	100,000	100,000	-	5.0%	-	5,000	100.0%
Total Council District 4	1,123,761	2,286,765	2,285,115	(1,650)	49.2%	1,123,998	(237)	0.0%
Council District 5	1,291,525	2,460,126	2,460,126	-	52.5%	1,250,288	41,237	3.3%
District 5 CPPS	1,500	100,000	100,000	-	1.5%	(2,250)	3,750	-166.7%
Total Council District 5	1,293,025	2,560,126	2,560,126	-	50.5%	1,248,038	44,987	3.6%
Council District 6	1,297,700	2,167,138	2,167,138	-	59.9%	1,221,126	76,574	6.3%
District 6 CPPS	2,000	100,000	100,000	-	2.0%	(2,000)	4,000	-200.0%
Total Council District 6	1,299,700	2,267,138	2,267,138	-	57.3%	1,219,126	80,574	6.6%
Council District 7	1,289,720	2,273,534	2,273,534	-	56.7%	1,281,771	7,949	0.6%
District 7 CPPS	3,000	100,000	100,000	-	3.0%	-	3,000	100.0%
Total Council District 7	1,292,720	2,373,534	2,373,534	-	54.5%	1,281,771	10,949	0.9%
Council District 8	1,350,508	2,272,709	2,272,709	-	59.4%	1,308,965	41,543	3.2%
District 8 CPPS	4,000	100,000	100,000	-	4.0%	-	4,000	100.0%
Total Council District 8	1,354,508	2,372,709	2,372,709	-	57.1%	1,308,965	45,543	3.5%
Council District 9	1,248,140	2,080,027	2,080,027	-	60.0%	1,311,151	(63,011)	-4.8%
District 9 CPPS	-	100,000	65,000	(35,000)	0.0%	-	-	100.0%
Total Council District 9	1,248,140	2,180,027	2,145,027	(35,000)	58.2%	1,311,151	(63,011)	-4.8%
Total Council Districts	\$ 11,670,381	\$ 21,198,654	\$ 21,151,859	\$ (46,795)	55.2%	\$ 11,342,963	\$ 327,418	2.9%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 8, Ended February, 2026 (67% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,761,644	\$ 8,892,740	64.8%	\$ 5,615,669	\$ 145,974	2.6%
Automated Refuse Container Fund	56,545	-	100.0%	905,859	(849,315)	-93.8%
Capital Outlay - Misc Revenue	-	-	100.0%	3,047,601	(3,047,601)	-100.0%
Central Stores Internal Service Fund	7,701,093	11,236,451	68.5%	6,651,308	1,049,785	15.8%
Climate Equity Fund	344,638	1,500,000	23.0%	350,193	(5,555)	-1.6%
Community Equity Fund	3,314	-	100.0%	80,307	(76,993)	-95.9%
Concourse and Parking Garages Operating Fund	1,283,340	2,986,732	43.0%	1,856,695	(573,355)	-30.9%
Convention Center Expansion Funds	875,068	12,902,836	6.8%	1,335,937	(460,869)	-34.5%
Development Services Fund	115,805,471	144,085,274	80.4%	86,367,534	29,437,937	34.1%
Energy Conservation Program Fund	6,079,096	6,208,947	97.9%	6,608,765	(529,670)	-8.0%
Energy Independence Fund	(6,030)	-	-100.0%	103,207	(109,237)	-105.8%
Engineering and Capital Projects	124,011,161	167,180,209	74.2%	122,435,789	1,575,372	1.3%
Environmental Growth Fund 1/3	5,265,290	8,732,902	60.3%	4,070,874	1,194,416	29.3%
Environmental Growth Fund 2/3	10,463,714	17,472,803	59.9%	8,166,831	2,296,883	28.1%
Facilities Financing Fund	-	-	100.0%	(37,153)	37,153	-100.0%
Fire/Emergency Medical Services Fund	80,016,549	131,810,011	60.7%	75,684,496	4,322,053	5.7%
Fire and Lifeguard Facilities Fund	1,328,532	1,327,425	100.1%	1,402,272	(73,740)	-5.3%
Fleet Operations	87,468,892	159,556,381	54.8%	82,958,998	4,509,895	5.4%
Gas Tax Fund	19,665,184	39,324,068	50.0%	21,026,577	(1,361,393)	-6.5%
General Plan Maintenance Fund	4,184,950	5,822,300	71.9%	3,001,986	1,182,964	39.4%
GIS Fund	5,300,623	5,452,748	97.2%	5,304,745	(4,122)	-0.1%
Golf Course Fund	26,875,999	30,889,347	87.0%	24,351,821	2,524,178	10.4%
Information Technology Fund	34,604,342	83,814,797	41.3%	40,829,913	(6,225,571)	-15.2%
Junior Lifeguard Program Fund	76,239	1,193,420	6.4%	36,174	40,066	110.8%
Local Enforcement Agency Fund	926,941	1,067,227	86.9%	839,973	86,969	10.4%
Long Range Property Management Fund	1,252,256	595,000	210.5%	1,487,003	(234,747)	-15.8%
Los Penasquitos Canyon Preserve Fund	18,025	36,000	50.1%	20,150	(2,125)	-10.5%
Low-Moderate Income Housing Asset Fund	4,277,857	1,209,014	353.8%	5,042,968	(765,111)	-15.2%
Maintenance Assessment District (MAD) Funds	24,343,153	35,694,794	68.2%	16,047,199	8,295,954	51.7%
Mission Bay/Balboa Park Improvement Fund	527,527	904,333	58.3%	575,288	(47,761)	-8.3%
Mission Bay Improvement Fund	1,446,024	13,827,783	10.5%	1,162,251	283,772	24.4%
New Convention Facility Fund	2,901,192	2,901,191	100.0%	2,816,688	84,504	3.0%
OneSD Support Fund	28,264,996	27,955,462	101.1%	26,183,535	2,081,461	7.9%
Parking Meter Operations	12,924,725	28,040,000	46.1%	6,841,225	6,083,501	88.9%
PETCO Park Fund	15,556,801	18,495,036	84.1%	11,967,147	3,589,655	30.0%
Prop 42 Replacement - Transportation Relief Fund	125	-	100.0%	-	125	100.0%
Public Art Fund	616,178	-	100.0%	478,574	137,604	28.8%
Public Safety Services & Debt Service Fund	7,771,171	12,657,066	61.4%	7,565,398	205,773	2.7%
Publishing Services Internal Fund	419,477	1,947,049	21.5%	717,687	(298,209)	-41.6%
Recycling Fund	12,275,568	25,414,856	48.3%	15,048,135	(2,772,567)	-18.4%
Refuse Disposal Fund	50,476,416	72,751,556	69.4%	41,295,923	9,180,493	22.2%
Refuse Disposal - Miramar Clousure	1,022,624	625,000	163.6%	977,153	45,471	4.7%

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Financial Performance Report – Period Ended February 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	\$ 621,595	\$ 7,445,729	8.3%	\$ 451,236	\$ 170,359	37.8%
Risk Management Administration Fund	13,868,552	20,444,952	67.8%	9,943,280	3,925,273	39.5%
Road Maintenance & Rehabilitation	20,184,467	36,347,892	55.5%	20,445,133	(260,667)	-1.3%
Seized and Forfeited Assets Funds	1,543,622	-	100.0%	749,392	794,229	106.0%
Solid Waste Management Fund	70,662,024	148,438,551	47.6%	(116,721)	70,778,745	-60639.5%
State COPS	3,706,842	3,400,000	109.0%	3,728,764	(21,922)	-0.6%
Storm Drain Fund	4,777,733	5,700,000	83.8%	4,153,557	624,177	15.0%
Successor Agency Admin & Project Fund	1,189,150	1,934,326	61.5%	600,858	588,292	97.9%
Transient Occupancy Tax Fund	80,101,780	153,553,231	52.2%	86,050,594	(5,948,814)	-6.9%
TOT - Covention Center	24,783,983	47,672,881	52.0%	-	24,783,983	100.0%
TOT - Homelessness	17,145,320	32,602,464	52.6%	-	17,145,320	100.0%
TOT - Major Events Revolving FD	511,114	153,970	332.0%	645,641	(134,527)	-20.8%
TransNet Extension Funds	31,150,795	46,268,000	67.3%	27,439,666	3,711,129	13.5%
Underground Surcharge Fund	57,874,059	90,001,567	64.3%	46,343,271	11,530,789	24.9%
Wastewater Department Funds	348,306,381	639,210,654	54.5%	558,705,228	(210,398,847)	-37.7%
Water Department Funds	592,573,690	958,479,293	61.8%	602,973,787	(10,400,097)	-1.7%
Wireless Communication Technology Fund	11,800,100	12,125,011	97.3%	10,170,802	1,629,298	16.0%
Zoological Exhibits Maintenance Fund	13,361,797	21,757,366	61.4%	11,996,614	1,365,183	11.4%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 8, Ended February, 2026 (67% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 7,473,382	\$ 12,146,835	61.5%	\$ 5,634,843	\$ 1,838,539	32.6%
Automated Refuse Container Fund	15,892	2,125,895	0.7%	888,680	(872,789)	-98.2%
Capital Outlay - Misc Revenue	8,090,875	8,164,598	99.1%	3,897,819	4,193,055	107.6%
Central Stores Internal Service Fund	7,689,505	11,403,746	67.4%	7,030,762	658,744	9.4%
Climate Equity Fund	706	120,995	0.6%	1,483,153	(1,482,447)	-100.0%
Community Equity Fund	-	89,857	0.0%	771,350	(771,350)	-100.0%
Concourse and Parking Garages Operating Fund	1,845,432	3,785,121	48.8%	1,718,793	126,639	7.4%
Convention Center Expansion Funds	931,467	13,462,336	6.9%	989,611	(58,144)	-5.9%
Development Services Fund	101,988,853	144,014,897	70.8%	96,515,566	5,473,287	5.7%
Energy Conservation Program Fund	4,445,793	7,313,779	60.8%	4,151,940	293,853	7.1%
Energy Independence Fund	257,042	300,000	85.7%	199,793	57,249	28.7%
Engineering and Capital Projects	117,312,254	180,303,372	65.1%	113,333,004	3,979,251	3.5%
Environmental Growth Fund 1/3	2,592,818	11,303,475	22.9%	4,546,529	(1,953,711)	-43.0%
Environmental Growth Fund 2/3	3,277,613	19,691,871	16.6%	20,685	3,256,929	15745.7%
Facilities Financing Fund	42,044	-	100.0%	1,617,142	(1,575,098)	-97.4%
Fire/Emergency Medical Services Fund	79,721,933	137,232,995	58.1%	68,102,189	11,619,744	17.1%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	1,134,556	17,444	1.5%
Fleet Operations	114,604,386	361,200,636	31.7%	90,991,653	23,612,733	26.0%
Gas Tax Fund	24,028,565	40,343,181	59.6%	20,620,285	3,408,280	16.5%
General Plan Maintenance Fund	5,572,392	6,822,300	81.7%	3,682,429	1,889,963	51.3%
GIS Fund	5,001,341	6,720,010	74.4%	4,226,641	774,701	18.3%
Golf Course Fund	18,596,100	31,039,009	59.9%	16,394,644	2,201,455	13.4%
Information Technology Fund	46,130,201	84,684,741	54.5%	47,895,826	(1,765,625)	-3.7%
Infrastructure Fund	16,672	123,193	13.5%	14,198,591	(14,181,919)	-99.9%
Junior Lifeguard Program Fund	816,356	1,025,276	79.6%	743,238	73,118	9.8%
Local Enforcement Agency Fund	680,264	1,189,427	57.2%	654,255	26,009	4.0%
Long Range Property Management Fund	89,949	1,783,686	5.0%	65,213	24,735	37.9%
Los Penasquitos Canyon Preserve Fund	5,709	15,125	37.7%	(23,893)	29,602	-123.9%
Low-Moderate Income Housing Asset Fund	3,337,374	57,507,581	5.8%	9,107,145	(5,769,771)	-63.4%
Maintenance Assessment District (MAD) Funds	22,952,965	45,186,362	50.8%	18,845,070	4,107,894	21.8%
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	19,482,709	30,954,538	62.9%	19,122,989	359,720	1.9%
Parking Meter Operations	3,822,789	28,722,645	13.3%	2,456,508	1,366,281	55.6%
PETCO Park Fund	17,997,381	19,461,510	92.5%	17,408,968	588,413	3.4%
Public Art Fund	86,235	7,980,057	1.1%	79,757	6,477	8.1%
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	1,132,564	2,132,055	53.1%	1,042,448	90,116	8.6%
Recycling Fund	7,810,440	30,728,076	25.4%	18,874,861	(11,064,421)	-58.6%
Refuse Disposal Fund	28,797,813	55,964,803	51.5%	30,823,498	(2,025,685)	-6.6%
Risk Management Administration Fund	12,644,202	20,433,736	61.9%	11,155,588	1,488,614	13.3%

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Financial Performance Report – Period Ended February 2026

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	\$ 12,599,415	\$ 55,450,400	22.7%	\$ 18,184,072	\$ (5,584,657)	-30.7%
Seized and Forfeited Assets Funds	670,412	2,307,396	29.1%	2,747,936	(2,077,524)	-75.6%
Solid Waste Management Fund	71,810,969	139,380,756	51.5%	4,803,480	67,007,489	1395.0%
State COPS	2,821,994	6,142,672	45.9%	2,622,847	199,147	7.6%
Storm Drain Fund	2,844,768	5,731,128	49.6%	2,974,521	(129,753)	-4.4%
Successor Agency Admin & Project Fund	1,189,150	1,934,326	61.5%	600,858	588,292	97.9%
Transient Occupancy Tax Fund	38,194,419	155,397,265	24.6%	42,816,232	(4,621,812)	-10.8%
TOT - Covention Center	-	47,672,882	0.0%	-	-	100.0%
TOT - Homelessness	-	32,602,464	0.0%	-	-	100.0%
TOT - Major Events Revolving FD	397,135	597,155	66.5%	577,803	(180,667)	-31.3%
TransNet Extension Funds	12,499,662	21,613,473	57.8%	13,320,985	(821,323)	-6.2%
Underground Surcharge Fund	19,029,107	79,994,908	23.8%	13,643,494	5,385,613	39.5%
Wastewater Department Funds	254,411,481	470,720,775	54.0%	255,879,653	(1,468,173)	-0.6%
Water Department Funds	508,260,484	847,768,484	60.0%	479,929,921	28,330,563	5.9%
Wireless Communication Technology Fund	9,083,062	12,581,265	72.2%	7,805,032	1,278,030	16.4%
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