

The City of  
**SAN DIEGO**

**FISCAL YEAR 2026**  
**Financial Performance Report**  
As of April 2026



May 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 10 (as of April 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 April 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 10, Ended April 2026 (83% Completed) (Unaudited)									
	FY26 Adopted Budget	FY26 Current Budget	FY26 Actuals <sup>1</sup>	FY26 % of Current Budget	FY25 Actuals <sup>1</sup>	FY26/FY25 Actuals Change	FY26/FY25 % Change		
<b>Revenue</b>									
Property Taxes	\$ 844,597,213	\$ 844,597,213	\$ 668,736,487	79.2%	\$ 633,835,472	\$ 34,901,015	5.5%		
Sales Taxes	374,533,252	374,533,252	248,292,391	66.3%	243,393,092	4,899,299	2.0%		
Transient Occupancy Taxes	170,257,130	170,257,130	118,423,616	69.6%	120,101,640	(1,678,024)	-1.4%		
Property Transfer Tax	11,884,826	11,884,826	7,232,281	60.9%	7,651,669	(419,388)	-5.5%		
Licenses & Permits	62,405,713	62,258,321	36,461,564	58.6%	36,090,240	371,324	1.0%		
Fines & Forfeitures	45,748,349	45,748,349	22,833,574	49.9%	22,892,769	(59,196)	-0.3%		
Interest & Dividends	5,500,000	5,500,000	(12,474,631)	-226.8%	(7,815,771)	(4,658,861)	59.6%		
Franchises	106,495,903	106,495,903	62,319,087	58.5%	52,723,371	9,595,716	18.2%		
Rents & Concessions	80,317,212	80,317,212	56,689,014	70.6%	68,859,265	(12,170,251)	-17.7%		
Revenues from Other Agencies	11,220,846	10,702,048	12,258,841	114.5%	8,402,974	3,855,866	45.9%		
Charges for Current Services	330,859,647	335,525,837	161,243,703	48.1%	151,964,211	9,279,492	6.1%		
Other Revenue	2,163,337	2,163,337	3,663,951	169.4%	7,120,025	(3,456,074)	-48.5%		
Transfers	121,450,561	121,150,561	51,062,464	42.1%	55,976,136	(4,913,672)	-8.8%		
<b>Total General Fund Revenue</b>	<b>\$ 2,167,433,989</b>	<b>\$ 2,171,133,989</b>	<b>\$ 1,436,742,340</b>	<b>66.2%</b>	<b>\$ 1,401,195,093</b>	<b>\$ 35,547,247</b>	<b>2.5%</b>		
<b>Expenditures</b>									
Personnel Services	\$ 961,506,778	\$ 964,883,778	\$ 813,002,352	84.3%	\$ 800,999,841	\$ 12,002,511	1.5%		
<b>Total PE</b>	<b>\$ 961,506,778</b>	<b>\$ 964,883,778</b>	<b>\$ 813,002,352</b>	<b>84.3%</b>	<b>\$ 800,999,841</b>	<b>\$ 12,002,511</b>	<b>1.5%</b>		
Fringe Benefits	602,290,688	602,290,688	488,667,152	81.1%	492,185,361	(3,518,209)	-0.7%		
Supplies	37,253,167	37,380,568	30,845,069	82.5%	27,245,424	3,599,645	13.2%		
Contracts & Services	344,736,900	343,427,009	239,658,937	69.8%	297,301,067	(57,642,130)	-19.4%		
Information Technology	58,161,208	57,629,092	36,411,565	63.2%	39,857,790	(3,446,224)	-8.6%		
Energy & Utilities	65,503,236	67,004,036	51,602,847	77.0%	54,591,256	(2,988,409)	-5.5%		
Capital Expenditures	857,179	1,393,986	1,579,654	113.3%	723,937	855,717	118.2%		
Debt	10,905,860	10,743,496	7,046,410	65.6%	6,507,191	539,219	8.3%		
Other Expenditures	5,967,486	5,967,486	3,130,131	52.5%	3,282,517	(152,386)	-4.6%		
Transfers	80,251,487	80,413,851	55,905,854	69.5%	45,221,181	10,684,673	23.6%		
<b>Total NPE</b>	<b>\$ 1,205,927,211</b>	<b>\$ 1,206,250,211</b>	<b>\$ 914,847,620</b>	<b>75.8%</b>	<b>\$ 966,915,723</b>	<b>\$ (52,068,103)</b>	<b>-5.4%</b>		
<b>Total General Fund Expenditures</b>	<b>\$ 2,167,433,989</b>	<b>\$ 2,171,133,989</b>	<b>\$ 1,727,849,972</b>	<b>79.6%</b>	<b>\$ 1,767,915,564</b>	<b>\$ (40,065,591)</b>	<b>-2.3%</b>		
<b>General Fund Encumbrances</b>									
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (340,519,029)</b>		<b>\$ 51,839,764</b>	<b>(2,428,367)</b>			

<sup>1</sup> Includes adjustments made in future periods

**General Fund Revenue Status Report**  
**As of Period 10, Ended April 2026 (83% Completed)**  
*(Unaudited)*

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals <sup>1</sup>	FY26/FY25 Actuals Change	FY26/FY25 % Change
<b>Property Taxes</b>	\$ 668,736,487	\$ 844,597,213	79.2%	\$ 633,835,472	\$ 34,901,015	5.5%
<b>Sales Taxes</b>	248,292,391	374,533,252	66.3%	243,393,092	4,899,299	2.0%
<b>Transient Occupancy Taxes</b>	118,423,616	170,257,130	69.6%	120,101,640	(1,678,024)	-1.4%
<b>Property Transfer Tax</b>	7,232,281	11,884,826	60.9%	7,651,669	(419,388)	-5.5%
<b>Licenses &amp; Permits</b>						
Business Taxes	20,556,899	29,193,215	70.4%	17,790,769	2,766,131	15.5%
Rental Unit Taxes	7,133,857	7,284,502	97.9%	6,950,829	183,029	2.6%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	766,957	1,090,766	70.3%	567,993	198,965	35.0%
Other Licenses and Permits	8,003,850	9,189,838	87.1%	10,780,650	(2,776,800)	-25.8%
<b>Total Licenses &amp; Permits</b>	<b>36,461,564</b>	<b>62,258,321</b>	<b>58.6%</b>	<b>36,090,240</b>	<b>371,324</b>	<b>1.0%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	17,992,029	37,551,663	47.9%	17,919,942	72,086	0.4%
Municipal Court	1,758,809	2,975,569	59.1%	2,433,089	(674,280)	-27.7%
Other Fines & Forfeitures	3,082,188	5,221,117	59.0%	2,539,738	542,450	21.4%
Negligent Impound	548	-	100.0%	-	548	100.0%
<b>Total Fines &amp; Forfeitures</b>	<b>22,833,574</b>	<b>45,748,349</b>	<b>49.9%</b>	<b>22,892,769</b>	<b>(59,196)</b>	<b>-0.3%</b>
<b>Interest &amp; Dividends</b>	<b>(12,474,631)</b>	<b>5,500,000</b>	<b>-226.8%</b>	<b>(7,815,771)</b>	<b>(4,658,861)</b>	<b>59.6%</b>
<b>Franchises</b>						
SDG&E	36,135,068	66,287,477	54.5%	26,681,547	9,453,521	35.4%
CATV	4,805,109	9,192,915	52.3%	5,029,310	(224,201)	-4.5%
Refuse Collection	7,022,391	14,669,936	47.9%	7,046,521	(24,130)	-0.3%
Other Franchises	14,356,519	16,345,575	87.8%	13,965,992	390,527	2.8%
<b>Total Franchises</b>	<b>62,319,087</b>	<b>106,495,903</b>	<b>58.5%</b>	<b>52,723,371</b>	<b>9,595,716</b>	<b>18.2%</b>
<b>Rents &amp; Concessions</b>						
Mission Bay	28,673,471	41,273,512	69.5%	37,903,198	(9,229,727)	-24.4%
Pueblo Lands	6,224,961	10,327,611	60.3%	9,550,560	(3,325,599)	-34.8%
Other Rents and Concessions	21,790,582	28,716,089	75.9%	21,405,507	385,075	1.8%
<b>Total Rents &amp; Concessions</b>	<b>56,689,014</b>	<b>80,317,212</b>	<b>70.6%</b>	<b>68,859,265</b>	<b>(12,170,251)</b>	<b>-17.7%</b>

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Schedule 1 (cont.)						
	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals <sup>1</sup>	FY26/FY25 Actuals Change	FY26/FY25 % Change
Revenue from Other Agencies	\$ 12,258,841	\$ 10,702,048	114.5%	\$ 8,402,974	\$ 3,855,866	45.9%
Charges for Current Services	161,243,703	335,525,837	48.1%	151,964,211	9,279,492	6.1%
Other Revenue	3,663,951	2,163,337	169.4%	7,120,025	(3,456,074)	-48.5%
Transfers	51,062,464	121,150,561	42.1%	55,976,136	(4,913,672)	-8.8%
<b>Total General Fund Revenue</b>	<b>\$ 1,436,742,340</b>	<b>\$ 2,171,133,989</b>	<b>66.2%</b>	<b>\$ 1,401,195,093</b>	<b>\$ 35,547,247</b>	<b>2.5%</b>

<sup>1</sup> Includes adjustments made in future periods

**General Fund Department Expenditure Status Report**  
**As of Period 10, Ended April 2026 (83% Completed)**  
*(Unaudited)*

	<b>FY26</b>	<b>FY26</b>	<b>FY26 % of</b>	<b>FY25</b>	<b>FY26/FY25</b>	<b>FY26/FY25</b>
	<b>Actuals</b>	<b>Current Budget</b>	<b>Current Budget</b>	<b>Actuals<sup>1</sup></b>	<b>Actuals Change</b>	<b>% Change</b>
City Attorney	\$ 78,429,305	\$ 95,815,935	81.9%	\$ 74,770,184	\$ 3,659,121	4.9%
City Auditor	4,539,378	5,889,357	77.1%	4,603,361	(63,983)	-1.4%
City Clerk	6,478,131	8,224,639	78.8%	6,279,951	198,180	3.2%
City Council - District 1	1,548,737	2,265,250	68.4%	1,408,008	140,729	10.0%
City Council - District 2	1,921,194	2,501,051	76.8%	1,728,912	192,282	11.1%
City Council - District 3	1,865,243	2,378,088	78.4%	1,768,030	97,212	5.5%
City Council - District 4	1,483,636	2,285,115	64.9%	1,435,636	48,000	3.3%
City Council - District 5	1,715,707	2,560,126	67.0%	1,609,253	106,454	6.6%
City Council - District 6	1,719,889	2,267,138	75.9%	1,571,708	148,181	9.4%
City Council - District 7	1,713,233	2,373,534	72.2%	1,676,594	36,638	2.2%
City Council - District 8	1,740,371	2,372,709	73.3%	1,658,900	81,471	4.9%
City Council - District 9	1,633,744	2,145,027	76.2%	1,693,125	(59,381)	-3.5%
City Planning	17,777,105	22,236,146	79.9%	12,922,140	4,854,965	37.6%
City Treasurer	17,215,857	22,550,210	76.3%	17,100,099	115,758	0.7%
Citywide Program Expenditures	112,578,042	175,973,505	64.0%	137,641,613	(25,063,570)	-18.2%
Commission on Police Practices	1,486,339	2,219,128	67.0%	1,244,716	241,622	19.4%
Communications	6,489,447	7,222,198	89.9%	6,096,150	393,297	6.5%
Compliance	5,297,003	6,935,060	76.4%	5,260,863	36,140	0.7%
Council Administration	2,082,246	2,809,353	74.1%	2,070,656	11,590	0.6%
Department of Finance	25,506,063	30,499,554	83.6%	23,883,227	1,622,837	6.8%
Department of Information Technology	1,630,370	3,555,982	45.8%	1,855,801	(225,431)	-12.1%
Development Services	10,743,748	12,557,937	85.6%	10,667,752	75,996	0.7%
Economic Development	18,279,006	24,766,094	73.8%	10,397,252	7,881,753	75.8%
Environmental Services	25,414,942	32,339,470	78.6%	77,969,735	(52,554,793)	-67.4%
Ethics Commission	1,477,216	2,052,579	72.0%	1,602,660	(125,444)	-7.8%
Fire-Rescue	315,491,301	377,791,607	83.5%	307,444,038	8,047,263	2.6%
General Services	23,900,577	29,128,611	82.1%	20,247,813	3,652,764	18.0%
Government Affairs	-	-	100.0%	922,495	(922,495)	-100.0%
Homelessness Strategies & Solutions	32,179,161	53,821,132	59.8%	28,792,951	3,386,210	11.8%
Human Resources	8,401,643	10,824,249	77.6%	9,730,539	(1,328,896)	-13.7%
Library	62,713,226	76,655,568	81.8%	61,099,770	1,613,456	2.6%
Office of Boards & Commissions	-	-	100.0%	756,192	(756,192)	-100.0%
Office of Emergency Services	3,466,185	4,367,881	79.4%	3,354,194	111,991	3.3%
Office of the Chief Operating Officer <sup>3</sup>	-	-	100.0%	5,337,977	(5,337,977)	-100.0%
Office of the IBA	3,727,288	4,651,781	80.1%	2,430,169	1,297,119	53.4%
Office of the Mayor	8,265,357	10,324,343	80.1%	3,325,344	4,940,013	148.6%
Parks & Recreation	163,402,704	191,828,308	85.2%	152,506,036	10,896,668	7.1%

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Financial Performance Report – Period Ended April 2026

Schedule 2 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals <sup>1</sup>	FY26/FY25 Actuals Change	FY26/FY25 % Change
Performance & Analytics	\$ 3,603,189	\$ 4,703,288	76.6%	\$ 4,405,055	\$ (801,866)	-18.2%
Personnel	13,895,241	16,475,407	84.3%	13,233,688	661,552	5.0%
Police	572,224,204	706,382,933	81.0%	575,618,771	(3,394,566)	-0.6%
Public Utilities	1,924,494	3,125,836	61.6%	1,820,860	103,634	5.7%
Purchasing & Contracting	9,830,873	12,523,202	78.5%	8,998,806	832,067	9.2%
Race & Equity	-	-	100.0%	907,612	(907,612)	-100.0%
Real Estate & Airport Management <sup>2</sup>	-	-	100.0%	6,473,062	(6,473,062)	-100.0%
Stormwater	50,103,295	65,437,747	76.6%	51,410,807	(1,307,512)	-2.5%
Sustainability & Mobility <sup>4</sup>	(0)	-	-100.0%	5,262,380	(5,262,380)	-100.0%
Transportation	103,955,281	126,296,911	82.3%	94,920,680	9,034,601	9.5%
<b>Total General Fund Expenditures</b>	<b>\$ 1,727,849,972</b>	<b>\$ 2,171,133,989</b>	<b>79.6%</b>	<b>\$ 1,767,915,564</b>	<b>\$ (40,065,591)</b>	<b>-2.3%</b>

<sup>1</sup> Includes adjustments made in future periods

<sup>2</sup> Merged with Economic Development in Fiscal Year 2026

<sup>3</sup> Merged with Office of the Mayor in Fiscal Year 2026

<sup>4</sup> Merged with Transportation in Fiscal Year 2026

**Citywide Program Expenditure Status Report**  
**As of Period 10, Ended April 2026 (83% Completed)**  
*(Unaudited)*

	<b>FY26 Actuals</b>	<b>FY26 Current Budget</b>	<b>FY26 % of Current Budget</b>	<b>FY25 Actuals<sup>1</sup></b>	<b>FY26/FY25 Actuals Change</b>	<b>FY26/FY25 % Change</b>
<b>Citywide Program Expenditures</b>						
Administrative Expenditures	\$ 1,376,899	\$ 1,514,297	90.9%	\$ 744,077	\$ 632,822	85.0%
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	14,087,231	16,765,217	84.0%	12,994,991	1,092,240	8.4%
Deferred Capital Debt Service	53,557,650	55,051,999	97.3%	40,987,534	12,570,116	30.7%
Insurance	4,592,369	6,482,307	70.8%	4,358,087	234,282	5.4%
Memberships	1,271,193	1,338,493	95.0%	1,055,494	215,699	20.4%
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	5,308,540	5,048,327	105.2%	4,994,777	313,762	6.3%
Public Liability Claims Xfer-Claims Fund	-	22,395,782	0.0%	30,211,162	(30,211,162)	-100.0%
Public Use Leases	710,949	1,308,175	54.3%	-	710,949	100.0%
Redistricting Commission	-	-	100.0%	180	(180)	-100.0%
Right-of-Way Permit Reimbursements	27,208	7,672,377	0.4%	22,379	4,829	21.6%
Special Consulting Services	165,119	420,706	39.2%	365,342	(200,223)	-54.8%
Supplemental COLA Benefit	867,475	995,000	87.2%	912,887	(45,412)	-5.0%
Transfer to Other Funds	-	-	100.0%	2,352,594	(2,352,594)	-100.0%
Transfer to Park Improvement Funds	-	21,273,512	0.0%	-	-	100.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 112,578,042</b>	<b>\$ 175,973,505</b>	<b>64.0%</b>	<b>\$ 137,641,613</b>	<b>\$ (25,063,570)</b>	<b>-18.2%</b>

<sup>1</sup> Includes adjustments made in future periods

**Council Districts Expenditure Status Report**  
**As of Period 10, Ended April 2026 (83% Completed)**  
*(Unaudited)*

	<b>FY26 Actuals</b>	<b>FY26 Adopted Budget</b>	<b>FY26 Current Budget</b>	<b>FY26 Budget Change</b>	<b>FY26 % of Current Budget</b>	<b>FY25 Actuals<sup>1</sup></b>	<b>FY26/FY25 Actuals Change</b>	<b>FY26/FY25 % Change</b>
Council District 1	\$ 1,470,759	\$ 2,169,526	\$ 2,169,526	\$ -	67.8%	\$ 1,351,928	\$ 118,831	8.8%
District 1 CPPS	77,978	100,000	95,724	(4,276)	81.5%	56,080	21,898	39.0%
<b>Total Council District 1</b>	<b>1,548,737</b>	<b>2,269,526</b>	<b>2,265,250</b>	<b>(4,276)</b>	<b>68.4%</b>	<b>1,408,008</b>	<b>140,729</b>	<b>10.0%</b>
Council District 2	1,830,884	2,410,741	2,410,741	-	75.9%	1,692,439	138,445	8.2%
District 2 CPPS	90,310	100,000	90,310	(9,690)	100.0%	36,473	53,837	147.6%
<b>Total Council District 2</b>	<b>1,921,194</b>	<b>2,510,741</b>	<b>2,501,051</b>	<b>(9,690)</b>	<b>76.8%</b>	<b>1,728,912</b>	<b>192,282</b>	<b>11.1%</b>
Council District 3	1,765,243	2,278,088	2,278,088	-	77.5%	1,691,530	73,712	4.4%
District 3 CPPS	100,000	100,000	100,000	-	100.0%	76,500	23,500	30.7%
<b>Total Council District 3</b>	<b>1,865,243</b>	<b>2,378,088</b>	<b>2,378,088</b>	<b>-</b>	<b>78.4%</b>	<b>1,768,030</b>	<b>97,212</b>	<b>5.5%</b>
Council District 4	1,395,136	2,186,765	2,185,115	(1,650)	63.8%	1,410,636	(15,500)	-1.1%
District 4 CPPS	88,500	100,000	100,000	-	88.5%	25,000	63,500	254.0%
<b>Total Council District 4</b>	<b>1,483,636</b>	<b>2,286,765</b>	<b>2,285,115</b>	<b>(1,650)</b>	<b>64.9%</b>	<b>1,435,636</b>	<b>48,000</b>	<b>3.3%</b>
Council District 5	1,619,707	2,460,126	2,460,126	-	65.8%	1,538,003	81,704	5.3%
District 5 CPPS	96,000	100,000	100,000	-	96.0%	71,250	24,750	34.7%
<b>Total Council District 5</b>	<b>1,715,707</b>	<b>2,560,126</b>	<b>2,560,126</b>	<b>-</b>	<b>67.0%</b>	<b>1,609,253</b>	<b>106,454</b>	<b>6.6%</b>
Council District 6	1,619,889	2,167,138	2,167,138	-	74.7%	1,529,708	90,181	5.9%
District 6 CPPS	100,000	100,000	100,000	-	100.0%	42,000	58,000	138.1%
<b>Total Council District 6</b>	<b>1,719,889</b>	<b>2,267,138</b>	<b>2,267,138</b>	<b>-</b>	<b>75.9%</b>	<b>1,571,708</b>	<b>148,181</b>	<b>9.4%</b>
Council District 7	1,613,233	2,273,534	2,273,534	-	71.0%	1,601,594	11,638	0.7%
District 7 CPPS	100,000	100,000	100,000	-	100.0%	75,000	25,000	33.3%
<b>Total Council District 7</b>	<b>1,713,233</b>	<b>2,373,534</b>	<b>2,373,534</b>	<b>-</b>	<b>72.2%</b>	<b>1,676,594</b>	<b>36,638</b>	<b>2.2%</b>
Council District 8	1,660,371	2,272,709	2,272,709	-	73.1%	1,620,900	39,471	2.4%
District 8 CPPS	80,000	100,000	100,000	-	80.0%	38,000	42,000	110.5%
<b>Total Council District 8</b>	<b>1,740,371</b>	<b>2,372,709</b>	<b>2,372,709</b>	<b>-</b>	<b>73.3%</b>	<b>1,658,900</b>	<b>81,471</b>	<b>4.9%</b>
Council District 9	1,568,744	2,080,027	2,080,027	-	75.4%	1,602,125	(33,381)	-2.1%
District 9 CPPS	65,000	100,000	65,000	(35,000)	100.0%	91,000	(26,000)	-28.6%
<b>Total Council District 9</b>	<b>1,633,744</b>	<b>2,180,027</b>	<b>2,145,027</b>	<b>(35,000)</b>	<b>76.2%</b>	<b>1,693,125</b>	<b>(59,381)</b>	<b>-3.5%</b>
<b>Total Council Districts</b>	<b>\$ 15,341,754</b>	<b>\$ 21,198,654</b>	<b>\$ 21,148,038</b>	<b>\$ (50,616)</b>	<b>72.5%</b>	<b>\$ 14,550,167</b>	<b>\$ 791,587</b>	<b>5.4%</b>

<sup>1</sup> Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report  
As of Period 10, Ended April 2026 (83% Completed)  
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals <sup>1</sup>	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 7,413,040	\$ 8,892,740	83.4%	\$ 6,910,954	\$ 502,086	7.3%
Automated Refuse Container Fund	56,545	-	100.0%	1,079,858	(1,023,314)	-94.8%
Capital Outlay - Misc Revenue	-	-	100.0%	3,047,601	(3,047,601)	-100.0%
Central Stores Internal Service Fund	9,499,189	11,236,451	84.5%	8,358,450	1,140,739	13.6%
Climate Equity Fund	412,216	1,500,000	27.5%	410,004	2,212	0.5%
Community Equity Fund	4,407	-	100.0%	91,376	(86,970)	-95.2%
Concourse and Parking Garages Operating Fund	1,586,015	2,986,732	53.1%	2,353,273	(767,259)	-32.6%
Convention Center Expansion Funds	12,763,104	12,902,836	98.9%	13,187,208	(424,104)	-3.2%
Development Services Fund	138,445,068	144,085,274	96.1%	106,020,752	32,424,316	30.6%
Energy Conservation Program Fund	6,098,740	6,208,947	98.2%	6,634,033	(535,293)	-8.1%
Energy Independence Fund	(5,060)	-	-100.0%	121,090	(126,150)	-104.2%
Engineering and Capital Projects	156,360,035	167,180,209	93.5%	154,736,345	1,623,690	1.0%
Environmental Growth Fund 1/3	5,295,174	8,732,902	60.6%	4,099,589	1,195,586	29.2%
Environmental Growth Fund 2/3	10,521,527	17,472,803	60.2%	8,259,279	2,262,248	27.4%
Facilities Financing Fund	4,344	-	100.0%	(34,747)	39,090	-112.5%
Fire/Emergency Medical Services Fund	104,457,745	131,810,011	79.2%	98,841,291	5,616,454	5.7%
Fire and Lifeguard Facilities Fund	1,329,888	1,327,425	100.2%	1,403,230	(73,342)	-5.2%
Fleet Operations	121,810,557	159,556,381	76.3%	107,713,703	14,096,854	13.1%
Gas Tax Fund	25,619,729	39,324,068	65.2%	26,805,349	(1,185,620)	-4.4%
General Plan Maintenance Fund	5,195,217	5,822,300	89.2%	3,934,545	1,260,673	32.0%
GIS Fund	5,333,335	5,452,748	97.8%	5,314,777	18,558	0.3%
Golf Course Fund	35,647,169	30,889,347	115.4%	32,664,679	2,982,490	9.1%
Information Technology Fund	55,018,995	83,814,797	65.6%	54,774,964	244,031	0.4%
Infrastructure Fund	22,193	-	100.0%	-	22,193	100.0%
Junior Lifeguard Program Fund	1,214,173	1,193,420	101.7%	1,168,376	45,797	3.9%
Local Enforcement Agency Fund	998,573	1,067,227	93.6%	909,413	89,160	9.8%
Long Range Property Management Fund	1,658,616	595,000	278.8%	1,618,640	39,977	2.5%
Los Penasquitos Canyon Preserve Fund	27,583	36,000	76.6%	25,300	2,283	9.0%
Low-Moderate Income Housing Asset Fund	5,364,469	1,209,014	443.7%	6,099,632	(735,163)	-12.1%
Maintenance Assessment District (MAD) Funds	33,433,902	35,694,794	93.7%	31,588,952	1,844,950	5.8%
Mission Bay/Balboa Park Improvement Fund	753,610	904,333	83.3%	719,110	34,500	4.8%
Mission Bay Improvement Fund	1,698,422	13,827,783	12.3%	1,339,160	359,262	26.8%
New Convention Facility Fund	2,901,192	2,901,191	100.0%	2,816,688	84,504	3.0%
OneSD Support Fund	28,334,775	27,955,462	101.4%	26,280,008	2,054,768	7.8%
Parking Meter Operations	17,633,559	28,040,000	62.9%	9,577,603	8,055,957	84.1%
PETCO Park Fund	16,146,989	18,495,036	87.3%	13,935,422	2,211,566	15.9%
Prop 42 Replacement - Transportation Relief Fund	125	-	100.0%	-	125	100.0%
Public Art Fund	709,827	-	100.0%	621,728	88,099	14.2%
Public Safety Services & Debt Service Fund	10,158,342	12,657,066	80.3%	9,884,904	273,438	2.8%
Publishing Services Internal Fund	603,776	1,947,049	31.0%	997,563	(393,787)	-39.5%
Recycling Fund	20,265,818	25,414,856	79.7%	16,617,742	3,648,077	22.0%
Refuse Disposal Fund	60,653,495	72,751,556	83.4%	51,413,956	9,239,539	18.0%
Refuse Disposal - Miramar Clousure	1,238,261	625,000	198.1%	1,152,535	85,725	7.4%

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Financial Performance Report – Period Ended April 2026

Schedule 3 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals <sup>1</sup>	FY26/FY25 Actuals Change	FY26/FY25 % Change
Regional Park Improvements Fund	\$ 733,845	\$ 7,445,729	9.9%	\$ 512,416	\$ 221,429	43.2%
Risk Management Administration Fund	15,393,467	20,444,952	75.3%	13,708,622	1,684,845	12.3%
Road Maintenance & Rehabilitation	26,440,099	36,347,892	72.7%	26,436,924	3,175	0.0%
Seized and Forfeited Assets Funds	1,589,580	-	100.0%	814,837	774,743	95.1%
Solid Waste Management Fund	111,525,004	148,438,551	75.1%	(150,138)	111,675,142	-74381.5%
State COPS	3,901,494	3,400,000	114.7%	4,170,818	(269,324)	-6.5%
Storm Drain Fund	5,733,721	5,700,000	100.6%	5,066,932	666,789	13.2%
Successor Agency Admin & Project Fund	1,189,150	1,934,326	61.5%	1,116,926	72,224	6.5%
Transient Occupancy Tax Fund	106,436,095	153,553,231	69.3%	108,432,250	(1,996,154)	-1.8%
TOT - Covention Center	32,926,030	47,672,881	69.1%	-	32,926,030	100.0%
TOT - Homelessness	22,781,721	32,602,464	69.9%	-	22,781,721	100.0%
TOT - Major Events Revolving FD	707,665	153,970	459.6%	648,141	59,524	9.2%
TransNet Extension Funds	44,855,423	46,268,000	96.9%	38,763,473	6,091,951	15.7%
Underground Surcharge Fund	60,497,302	90,001,567	67.2%	48,348,376	12,148,926	25.1%
Wastewater Department Funds	451,303,698	639,210,654	70.6%	665,708,020	(214,404,322)	-32.2%
Water Department Funds	823,709,911	958,479,293	85.9%	763,845,271	59,864,639	7.8%
Wireless Communication Technology Fund	11,829,101	12,125,011	97.6%	10,346,536	1,482,565	14.3%
Zoological Exhibits Maintenance Fund	21,145,782	21,757,366	97.2%	19,657,345	1,488,436	7.6%

<sup>1</sup> Includes adjustments made in future periods

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 10, Ended April 2026 (83% Completed)**  
*(Unaudited)*

	<b>FY26 Actuals</b>	<b>FY26 Current Budget</b>	<b>FY26 % of Current Budget</b>	<b>FY25 Actuals<sup>1</sup></b>	<b>FY26/FY25 Actuals Change</b>	<b>FY26/FY25 % Change</b>
Airports Fund	\$ 9,574,559	\$ 12,146,835	78.8%	\$ 7,652,715	\$ 1,921,844	25.1%
Automated Refuse Container Fund	15,892	2,125,895	0.7%	1,067,551	(1,051,660)	-98.5%
Capital Outlay - Misc Revenue	8,090,875	8,164,598	99.1%	4,041,248	4,049,626	100.2%
Central Stores Internal Service Fund	10,122,450	11,403,746	88.8%	9,082,982	1,039,468	11.4%
Climate Equity Fund	706	120,995	0.6%	1,483,153	(1,482,447)	-100.0%
Community Equity Fund	-	89,857	0.0%	2,253,017	(2,253,017)	-100.0%
Concourse and Parking Garages Operating Fund	2,555,672	3,785,121	67.5%	2,022,895	532,777	26.3%
Convention Center Expansion Funds	12,846,043	13,462,336	95.4%	12,769,895	76,148	0.6%
Development Services Fund	126,044,316	144,014,897	87.5%	120,369,896	5,674,419	4.7%
Energy Conservation Program Fund	5,451,471	7,313,779	74.5%	5,178,486	272,985	5.3%
Energy Independence Fund	288,652	300,000	96.2%	317,388	(28,736)	-9.1%
Engineering and Capital Projects	145,343,730	180,303,372	80.6%	140,949,939	4,393,791	3.1%
Environmental Growth Fund 1/3	3,016,139	11,303,475	26.7%	5,110,557	(2,094,417)	-41.0%
Environmental Growth Fund 2/3	4,627,519	19,691,871	23.5%	272,386	4,355,132	1598.9%
Facilities Financing Fund	42,044	-	100.0%	1,632,789	(1,590,746)	-97.4%
Fire/Emergency Medical Services Fund	103,789,646	137,232,995	75.6%	88,516,712	15,272,934	17.3%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	1,331,556	(179,556)	-13.5%
Fleet Operations	146,174,429	361,200,636	40.5%	115,278,533	30,895,896	26.8%
Gas Tax Fund	32,536,893	40,343,181	80.7%	30,677,629	1,859,264	6.1%
General Plan Maintenance Fund	5,834,942	6,822,300	85.5%	3,759,910	2,075,032	55.2%
GIS Fund	5,620,949	6,720,010	83.6%	4,598,418	1,022,530	22.2%
Golf Course Fund	27,655,699	31,039,009	89.1%	24,102,896	3,552,802	14.7%
Information Technology Fund	59,066,116	84,684,741	69.7%	57,998,400	1,067,716	1.8%
Infrastructure Fund	14,404	123,193	11.7%	16,463,078	(16,448,674)	-99.9%
Junior Lifeguard Program Fund	910,743	1,025,276	88.8%	828,998	81,746	9.9%
Local Enforcement Agency Fund	843,468	1,189,427	70.9%	826,943	16,525	2.0%
Long Range Property Management Fund	415,101	3,346,686	12.4%	72,957	342,145	469.0%
Los Penasquitos Canyon Preserve Fund	7,549	15,125	49.9%	(22,002)	29,551	-134.3%
Low-Moderate Income Housing Asset Fund	4,418,050	57,507,581	7.7%	10,796,002	(6,377,952)	-59.1%
Maintenance Assessment District (MAD) Funds	28,505,356	46,432,648	61.4%	28,325,913	179,444	0.6%
Mission Bay/Balboa Park Improvement Fund	682,081	904,333	75.4%	691,543	(9,462)	-1.4%
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	22,955,610	30,954,538	74.2%	24,243,664	(1,288,053)	-5.3%
Parking Meter Operations	4,667,277	28,722,645	16.2%	3,192,512	1,474,764	46.2%
PETCO Park Fund	19,033,269	19,461,510	97.8%	18,346,761	686,508	3.7%
Public Art Fund	105,739	7,980,057	1.3%	73,994	31,745	42.9%
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	1,437,728	2,132,055	67.4%	1,347,980	89,748	6.7%
Recycling Fund	10,433,494	30,728,076	34.0%	24,901,102	(14,467,608)	-58.1%
Refuse Disposal Fund	36,804,938	55,964,803	65.8%	37,383,959	(579,021)	-1.5%
Risk Management Administration Fund	15,814,798	20,433,736	77.4%	13,867,650	1,947,148	14.0%

Continued on Next Page

Schedule 4 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals <sup>1</sup>	FY26/FY25 Actuals Change	FY26/FY25 % Change
Road Maintenance & Rehabilitation	\$ 20,627,625	\$ 55,450,400	37.2%	\$ 26,441,061	\$ (5,813,436)	-22.0%
Seized and Forfeited Assets Funds	790,470	2,307,396	34.3%	3,098,970	(2,308,500)	-74.5%
Solid Waste Management Fund	91,068,324	139,380,756	65.3%	5,589,510	85,478,814	1529.3%
State COPS	3,087,613	6,142,672	50.3%	2,664,203	423,410	15.9%
Storm Drain Fund	4,347,378	5,731,128	75.9%	3,673,154	674,224	18.4%
Successor Agency Admin & Project Fund	1,189,150	1,934,326	61.5%	1,116,926	72,224	6.5%
Transient Occupancy Tax Fund	56,716,137	155,397,265	36.5%	62,429,575	(5,713,438)	-9.2%
TOT - Covention Center	-	47,672,882	0.0%	-	-	100.0%
TOT - Homelessness	-	32,602,464	0.0%	-	-	100.0%
TOT - Major Events Revolving FD	516,093	597,155	86.4%	590,831	(74,737)	-12.6%
TransNet Extension Funds	16,887,069	21,613,473	78.1%	18,516,908	(1,629,840)	-8.8%
Underground Surcharge Fund	36,873,954	79,994,908	46.1%	19,122,093	17,751,862	92.8%
Wastewater Department Funds	373,509,622	470,720,775	79.3%	389,927,004	(16,417,382)	-4.2%
Water Department Funds	609,859,427	847,768,484	71.9%	580,019,269	29,840,158	5.1%
Wireless Communication Technology Fund	10,714,460	12,581,265	85.2%	9,261,813	1,452,648	15.7%
Zoological Exhibits Maintenance Fund	9,261,690	21,757,366	42.6%	7,738,998	1,522,692	19.7%

<sup>1</sup> Includes adjustments made in future periods