

The City of
SAN DIEGO

FISCAL YEAR 2026
Financial Performance Report
As of March 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 9 (as of March 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 March 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 9, Ended March, 2026 (75% 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	\$ 475,695,516	56.3%	\$ 457,304,354	\$ 18,391,162	4.0%	
Sales Taxes	374,533,252	374,533,252	222,905,757	59.5%	217,528,361	5,377,396	2.5%	
Transient Occupancy Taxes	170,257,130	170,257,130	102,664,368	60.3%	106,942,949	(4,278,581)	-4.0%	
Property Transfer Tax	11,884,826	11,884,826	6,405,037	53.9%	6,615,859	(210,822)	-3.2%	
Licenses & Permits	62,405,713	62,258,321	32,306,469	51.9%	30,745,997	1,560,472	5.1%	
Fines & Forfeitures	45,748,349	45,748,349	22,312,122	48.8%	20,424,555	1,887,566	9.2%	
Interest & Dividends	5,500,000	5,500,000	(12,181,362)	-221.5%	(7,721,489)	(4,459,873)	57.8%	
Franchises	106,495,903	106,495,903	61,703,254	57.9%	52,468,981	9,234,273	17.6%	
Rents & Concessions	80,317,212	80,317,212	50,607,812	63.0%	63,802,171	(13,194,359)	-20.7%	
Revenues from Other Agencies	11,220,846	10,702,048	10,363,781	96.8%	6,724,535	3,639,246	54.1%	
Charges for Current Services	330,859,647	335,525,837	147,444,207	43.9%	140,514,962	6,929,245	4.9%	
Other Revenue	2,163,337	2,163,337	3,493,985	161.5%	6,502,919	(3,008,934)	-46.3%	
Transfers	121,450,561	121,150,561	45,540,451	37.6%	53,483,667	(7,943,216)	-14.9%	
Total General Fund Revenue	\$ 2,167,433,989	\$ 2,171,133,989	\$ 1,169,261,397	53.9%	\$ 1,155,337,822	\$ 13,923,575	1.2%	
Expenditures								
Personnel Services	\$ 961,506,778	\$ 964,883,778	\$ 733,341,707	76.0%	\$ 721,869,583	\$ 11,472,124	1.6%	
Total PE	\$ 961,506,778	\$ 964,883,778	\$ 733,341,707	76.0%	\$ 721,869,583	\$ 11,472,124	1.6%	
Fringe Benefits	602,290,688	602,290,688	441,288,224	73.3%	444,955,011	(3,666,787)	-0.8%	
Supplies	37,253,167	37,376,747	28,608,099	76.5%	24,814,538	3,793,560	15.3%	
Contracts & Services	344,736,900	352,228,830	213,770,049	60.7%	258,619,781	(44,849,732)	-17.3%	
Information Technology	58,161,208	57,629,092	23,911,038	41.5%	30,969,548	(7,058,509)	-22.8%	
Energy & Utilities	65,503,236	67,004,036	45,483,562	67.9%	50,289,420	(4,805,858)	-9.6%	
Capital Expenditures	857,179	1,393,986	1,329,069	95.3%	705,517	623,551	88.4%	
Debt	10,905,860	10,743,496	6,515,005	60.6%	6,232,356	282,649	4.5%	
Other Expenditures	5,967,486	5,967,486	2,963,570	49.7%	3,219,280	(255,710)	-7.9%	
Transfers	80,251,487	71,615,851	55,904,354	78.1%	30,729,592	25,174,762	81.9%	
Total NPE	\$ 1,205,927,211	\$ 1,206,250,211	\$ 819,772,969	68.0%	\$ 850,535,043	\$ (30,762,073)	-3.6%	
Total General Fund Expenditures	\$ 2,167,433,989	\$ 2,171,133,989	\$ 1,553,114,677	71.5%	\$ 1,572,404,626	\$ (19,289,949)	-1.2%	
General Fund Encumbrances			66,104,373		77,111,590	(11,007,218)		
Net Impact	\$ -	\$ -	\$ (449,957,652)		\$ (494,178,395)	\$ 44,220,742		

¹ Includes adjustments made in future periods

General Fund Revenue Status Report As of Period 9, Ended March, 2026 (75% Completed) (Unaudited)						
	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Property Taxes	\$ 475,695,516	\$ 844,597,213	56.3%	\$ 457,304,354	\$ 18,391,162	4.0%
Sales Taxes	222,905,757	374,533,252	59.5%	217,528,361	5,377,396	2.5%
Transient Occupancy Taxes	102,664,368	170,257,130	60.3%	106,942,949	(4,278,581)	-4.0%
Property Transfer Tax	6,405,037	11,884,826	53.9%	6,615,859	(210,822)	-3.2%
Licenses & Permits						
Business Taxes	17,982,590	29,193,215	61.6%	15,612,088	2,370,502	15.2%
Rental Unit Taxes	6,513,451	7,284,502	89.4%	6,508,630	4,821	0.1%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	680,713	1,090,766	62.4%	494,149	186,565	37.8%
Other Licenses and Permits	7,129,714	9,189,838	77.6%	8,131,131	(1,001,416)	-12.3%
Total Licenses & Permits	32,306,469	62,258,321	51.9%	30,745,997	1,560,472	5.1%
Fines & Forfeitures						
Parking Citations	17,992,029	37,551,663	47.9%	15,881,299	2,110,730	13.3%
Municipal Court	1,548,083	2,975,569	52.0%	2,260,134	(712,052)	-31.5%
Other Fines & Forfeitures	2,771,462	5,221,117	53.1%	2,283,122	488,340	21.4%
Negligent Impound	548	-	100.0%	-	548	100.0%
Total Fines & Forfeitures	22,312,122	45,748,349	48.8%	20,424,555	1,887,566	9.2%
Interest & Dividends	(12,181,362)	5,500,000	-221.5%	(7,721,489)	(4,459,873)	57.8%
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%	7,046,521	(24,130)	-0.3%
Other Franchises	13,943,458	16,345,575	85.3%	13,711,602	231,856	1.7%
Total Franchises	61,703,254	106,495,903	57.9%	52,468,981	9,234,273	17.6%
Rents & Concessions						
Mission Bay	25,259,806	41,273,512	61.2%	35,378,159	(10,118,353)	-28.6%
Pueblo Lands	5,549,138	10,327,611	53.7%	8,501,524	(2,952,386)	-34.7%
Other Rents and Concessions	19,798,868	28,716,089	68.9%	19,922,488	(123,620)	-0.6%
Total Rents & Concessions	50,607,812	80,317,212	63.0%	63,802,171	(13,194,359)	-20.7%

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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	\$ 10,363,781	\$ 10,702,048	96.8%	\$ 6,724,535	\$ 3,639,246	54.1%
Charges for Current Services	147,444,207	335,525,837	43.9%	140,514,962	6,929,245	4.9%
Other Revenue	3,493,985	2,163,337	161.5%	6,502,919	(3,008,934)	-46.3%
Transfers	45,540,451	121,150,561	37.6%	53,483,667	(7,943,216)	-14.9%
Total General Fund Revenue	\$ 1,169,261,397	\$ 2,171,133,989	53.9%	\$ 1,155,337,822	\$ 13,923,575	1.2%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 9, Ended March, 2026 (75% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 70,265,723	\$ 95,815,935	73.3%	\$ 66,833,091	\$ 3,432,633	5.1%
City Auditor	4,099,841	5,889,357	69.6%	4,086,125	13,715	0.3%
City Clerk	5,714,525	8,224,639	69.5%	5,610,143	104,382	1.9%
City Council – District 1	1,349,212	2,269,071	59.5%	1,222,161	127,051	10.4%
City Council – District 2	1,649,147	2,501,051	65.9%	1,522,325	126,821	8.3%
City Council – District 3	1,635,587	2,378,088	68.8%	1,522,952	112,635	7.4%
City Council – District 4	1,262,178	2,285,115	55.2%	1,268,670	(6,491)	-0.5%
City Council – District 5	1,486,122	2,560,126	58.0%	1,385,766	100,356	7.2%
City Council – District 6	1,448,594	2,267,138	63.9%	1,363,595	84,999	6.2%
City Council – District 7	1,485,157	2,373,534	62.6%	1,432,324	52,833	3.7%
City Council – District 8	1,500,833	2,372,709	63.3%	1,456,540	44,293	3.0%
City Council – District 9	1,463,232	2,145,027	68.2%	1,449,669	13,563	0.9%
City Planning	15,874,138	22,236,146	71.4%	11,611,302	4,262,836	36.7%
City Treasurer	15,217,485	22,550,210	67.5%	15,121,252	96,233	0.6%
Citywide Program Expenditures	106,040,192	175,973,505	60.3%	102,270,361	3,769,831	3.7%
Commission on Police Practices	1,316,109	2,219,128	59.3%	1,117,831	198,279	17.7%
Communications	5,752,550	7,222,198	79.7%	5,403,650	348,900	6.5%
Compliance	4,766,911	6,935,060	68.7%	4,710,985	55,926	1.2%
Council Administration	1,860,382	2,809,353	66.2%	1,862,400	(2,018)	-0.1%
Department of Finance	22,817,035	30,499,554	74.8%	21,405,079	1,411,956	6.6%
Department of Information Technology	1,346,107	3,555,982	37.9%	1,535,276	(189,169)	-12.3%
Development Services	9,661,510	12,557,937	76.9%	9,564,223	97,287	1.0%
Economic Development	16,116,051	24,766,094	65.1%	9,553,134	6,562,917	68.7%
Environmental Services	21,738,278	32,339,470	67.2%	71,833,608	(50,095,330)	-69.7%
Ethics Commission	1,322,138	2,052,579	64.4%	1,450,472	(128,334)	-8.8%
Fire-Rescue	284,611,302	377,791,607	75.3%	278,511,752	6,099,550	2.2%
General Services	21,397,805	29,128,611	73.5%	18,283,405	3,114,400	17.0%
Government Affairs	-	-	100.0%	833,292	(833,292)	-100.0%
Homelessness Strategies & Solutions	27,876,454	53,821,132	51.8%	24,582,228	3,294,226	13.4%
Human Resources	7,485,528	10,824,249	69.2%	8,873,404	(1,387,876)	-15.6%
Library	56,200,998	76,655,568	73.3%	54,513,861	1,687,138	3.1%
Office of Boards & Commissions	-	-	100.0%	678,931	(678,931)	-100.0%
Office of Emergency Services	3,108,099	4,367,881	71.2%	3,024,944	83,156	2.7%
Office of the Chief Operating Officer ³	-	-	100.0%	4,863,187	(4,863,187)	-100.0%
Office of the IBA	3,342,809	4,651,781	71.9%	2,166,666	1,176,143	54.3%
Office of the Mayor	7,363,843	10,324,343	71.3%	3,002,749	4,361,095	145.2%
Parks & Recreation	145,264,412	191,828,308	75.7%	140,351,230	4,913,182	3.5%

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Financial Performance Report – Period Ended March 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	\$ 3,202,499	\$ 4,703,288	68.1%	\$ 3,968,889	\$ (766,390)	-19.3%
Personnel	12,407,964	16,475,407	75.3%	11,938,405	469,559	3.9%
Police	516,115,481	706,382,933	73.1%	518,688,013	(2,572,532)	-0.5%
Public Utilities	1,752,245	3,125,836	56.1%	1,735,948	16,297	0.9%
Purchasing & Contracting	8,738,555	12,523,202	69.8%	8,038,484	700,072	8.7%
Race & Equity	-	-	100.0%	822,077	(822,077)	-100.0%
Real Estate & Airport Management ²	-	-	100.0%	5,826,944	(5,826,944)	-100.0%
Stormwater	44,308,901	65,437,747	67.7%	45,458,895	(1,149,994)	-2.5%
Sustainability & Mobility ⁴	(0)	-	-100.0%	4,718,468	(4,718,468)	-100.0%
Transportation	92,748,743	126,293,090	73.4%	84,929,920	7,818,823	9.2%
Total General Fund Expenditures	\$ 1,553,114,677	\$ 2,171,133,989	71.5%	\$ 1,572,404,626	\$ (19,289,949)	-1.2%

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

Citywide Program Expenditure Status Report
As of Period 9, Ended March, 2026 (75% 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	\$ 1,208,125	\$ 1,514,297	79.8%	\$ 703,163	\$ 504,962	71.8%
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	12,954,537	16,765,217	77.3%	11,953,306	1,001,230	8.4%
Deferred Capital Debt Service	53,401,562	55,051,999	97.0%	26,443,161	26,958,401	101.9%
Insurance	4,592,369	6,482,307	70.8%	4,358,087	234,282	5.4%
Memberships	1,270,123	1,338,493	94.9%	1,055,494	214,629	20.3%
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	243,470	5,048,327	4.8%	406,665	(163,195)	-40.1%
Public Liability Claims Xfer-Claims Fund	-	22,395,782	0.0%	15,105,581	(15,105,581)	-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	25,789	7,672,377	0.3%	19,650	6,139	31.2%
Special Consulting Services	152,384	420,706	36.2%	320,078	(167,695)	-52.4%
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	\$ 106,040,192	\$ 175,973,505	60.3%	\$ 102,270,361	\$ 3,769,831	3.7%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 9, Ended March, 2026 (75% 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	\$ 1,309,462	\$ 2,169,526	\$ 2,169,526	\$ -	60.4%	\$ 1,219,581	\$ 89,880	7.4%
District 1 CPPS	39,750	100,000	99,545	(455)	39.9%	2,580	37,170	1440.8%
Total Council District 1	1,349,212	2,269,526	2,269,071	(455)	59.5%	1,222,161	127,051	10.4%
Council District 2	1,641,147	2,410,741	2,410,741	-	68.1%	1,516,853	124,294	8.2%
District 2 CPPS	8,000	100,000	90,310	(9,690)	8.9%	5,473	2,527	46.2%
Total Council District 2	1,649,147	2,510,741	2,501,051	(9,690)	65.9%	1,522,325	126,821	8.3%
Council District 3	1,581,587	2,278,088	2,278,088	-	69.4%	1,522,952	58,635	3.9%
District 3 CPPS	54,000	100,000	100,000	-	54.0%	-	54,000	100.0%
Total Council District 3	1,635,587	2,378,088	2,378,088	-	68.8%	1,522,952	112,635	7.4%
Council District 4	1,257,178	2,186,765	2,185,115	(1,650)	57.5%	1,268,670	(11,491)	-0.9%
District 4 CPPS	5,000	100,000	100,000	-	5.0%	-	5,000	100.0%
Total Council District 4	1,262,178	2,286,765	2,285,115	(1,650)	55.2%	1,268,670	(6,491)	-0.5%
Council District 5	1,446,122	2,460,126	2,460,126	-	58.8%	1,388,016	58,106	4.2%
District 5 CPPS	40,000	100,000	100,000	-	40.0%	(2,250)	42,250	-1877.8%
Total Council District 5	1,486,122	2,560,126	2,560,126	-	58.0%	1,385,766	100,356	7.2%
Council District 6	1,446,594	2,167,138	2,167,138	-	66.8%	1,365,595	80,999	5.9%
District 6 CPPS	2,000	100,000	100,000	-	2.0%	(2,000)	4,000	-200.0%
Total Council District 6	1,448,594	2,267,138	2,267,138	-	63.9%	1,363,595	84,999	6.2%
Council District 7	1,441,907	2,273,534	2,273,534	-	63.4%	1,432,324	9,583	0.7%
District 7 CPPS	43,250	100,000	100,000	-	43.3%	-	43,250	100.0%
Total Council District 7	1,485,157	2,373,534	2,373,534	-	62.6%	1,432,324	52,833	3.7%
Council District 8	1,496,833	2,272,709	2,272,709	-	65.9%	1,456,540	40,293	2.8%
District 8 CPPS	4,000	100,000	100,000	-	4.0%	-	4,000	100.0%
Total Council District 8	1,500,833	2,372,709	2,372,709	-	63.3%	1,456,540	44,293	3.0%
Council District 9	1,398,232	2,080,027	2,080,027	-	67.2%	1,449,669	(51,437)	-3.5%
District 9 CPPS	65,000	100,000	65,000	(35,000)	100.0%	-	65,000	100.0%
Total Council District 9	1,463,232	2,180,027	2,145,027	(35,000)	68.2%	1,449,669	13,563	0.9%
Total Council Districts	\$ 13,280,062	\$ 21,198,654	\$ 21,151,859	\$ (46,795)	62.8%	\$ 12,624,003	\$ 656,059	5.2%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March, 2026 (75% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 6,633,526	\$ 8,892,740	74.6%	\$ 6,177,433	\$ 456,093	7.4%
Automated Refuse Container Fund	56,545	-	100.0%	988,918	(932,374)	-94.3%
Capital Outlay - Misc Revenue	-	-	100.0%	3,047,601	(3,047,601)	-100.0%
Central Stores Internal Service Fund	8,591,366	11,236,451	76.5%	7,588,163	1,003,203	13.2%
Climate Equity Fund	376,917	1,500,000	25.1%	384,077	(7,160)	-1.9%
Community Equity Fund	3,832	-	100.0%	86,826	(82,995)	-95.6%
Concourse and Parking Garages Operating Fund	1,354,177	2,986,732	45.3%	2,128,775	(774,598)	-36.4%
Convention Center Expansion Funds	872,332	12,902,836	6.8%	13,077,804	(12,205,472)	-93.3%
Development Services Fund	127,468,943	144,085,274	88.5%	95,951,435	31,517,508	32.8%
Energy Conservation Program Fund	6,090,198	6,208,947	98.1%	6,623,847	(533,649)	-8.1%
Energy Independence Fund	(5,542)	-	-100.0%	113,327	(118,869)	-104.9%
Engineering and Capital Projects	140,856,043	167,180,209	84.3%	138,372,131	2,483,912	1.8%
Environmental Growth Fund 1/3	5,279,697	8,732,902	60.5%	4,087,294	1,192,403	29.2%
Environmental Growth Fund 2/3	10,492,109	17,472,803	60.0%	8,218,786	2,273,323	27.7%
Facilities Financing Fund	3,905	-	100.0%	(26,340)	30,244	-114.8%
Fire/Emergency Medical Services Fund	90,377,825	131,810,011	68.6%	85,705,602	4,672,222	5.5%
Fire and Lifeguard Facilities Fund	1,329,174	1,327,425	100.1%	1,402,969	(73,794)	-5.3%
Fleet Operations	111,032,420	159,556,381	69.6%	93,735,088	17,297,332	18.5%
Gas Tax Fund	22,786,972	39,324,068	57.9%	23,775,965	(988,993)	-4.2%
General Plan Maintenance Fund	4,726,260	5,822,300	81.2%	3,437,975	1,288,285	37.5%
GIS Fund	5,304,778	5,452,748	97.3%	5,310,678	(5,900)	-0.1%
Golf Course Fund	31,125,844	30,889,347	100.8%	28,259,568	2,866,276	10.1%
Information Technology Fund	34,605,008	83,814,797	41.3%	40,844,712	(6,239,704)	-15.3%
Infrastructure Fund	22,193	-	100.0%	-	22,193	100.0%
Junior Lifeguard Program Fund	1,139,382	1,193,420	95.5%	1,062,579	76,803	7.2%
Local Enforcement Agency Fund	959,208	1,067,227	89.9%	844,452	114,756	13.6%
Long Range Property Management Fund	1,607,199	595,000	270.1%	1,587,802	19,397	1.2%
Los Penasquitos Canyon Preserve Fund	25,008	36,000	69.5%	22,725	2,283	10.0%
Low-Moderate Income Housing Asset Fund	4,665,273	1,209,014	385.9%	5,436,232	(770,959)	-14.2%
Maintenance Assessment District (MAD) Funds	24,965,277	35,694,794	69.9%	23,969,689	995,588	4.2%
Mission Bay/Balboa Park Improvement Fund	527,527	904,333	58.3%	647,199	(119,672)	-18.5%
Mission Bay Improvement Fund	1,567,437	13,827,783	11.3%	1,262,777	304,660	24.1%
New Convention Facility Fund	2,901,192	2,901,191	100.0%	2,816,688	84,504	3.0%
OneSD Support Fund	28,301,941	27,955,462	101.2%	26,230,552	2,071,389	7.9%
Parking Meter Operations	15,496,103	28,040,000	55.3%	8,215,870	7,280,233	88.6%
PETCO Park Fund	16,050,393	18,495,036	86.8%	13,122,152	2,928,240	22.3%
Prop 42 Replacement - Transportation Relief Fund	125	-	100.0%	-	125	100.0%
Public Art Fund	616,178	-	100.0%	621,728	(5,550)	-0.9%
Public Safety Services & Debt Service Fund	9,224,313	12,657,066	72.9%	8,958,147	266,166	3.0%
Publishing Services Internal Fund	574,613	1,947,049	29.5%	837,087	(262,474)	-31.4%
Recycling Fund	14,943,253	25,414,856	58.8%	15,935,974	(992,722)	-6.2%
Refuse Disposal Fund	56,056,731	72,751,556	77.1%	48,466,048	7,590,683	15.7%
Refuse Disposal - Miramar Clousure	1,124,762	625,000	180.0%	1,075,693	49,069	4.6%

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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	\$ 675,254	\$ 7,445,729	9.1%	\$ 486,083	\$ 189,171	38.9%
Risk Management Administration Fund	15,386,342	20,444,952	75.3%	12,453,076	2,933,266	23.6%
Road Maintenance & Rehabilitation	23,250,114	36,347,892	64.0%	23,410,439	(160,325)	-0.7%
Seized and Forfeited Assets Funds	1,565,396	-	100.0%	814,318	751,077	92.2%
Solid Waste Management Fund	72,624,787	148,438,551	48.9%	(135,018)	72,759,805	-53888.9%
State COPS	3,722,103	3,400,000	109.5%	4,160,603	(438,500)	-10.5%
Storm Drain Fund	5,245,334	5,700,000	92.0%	4,588,453	656,880	14.3%
Successor Agency Admin & Project Fund	1,189,150	1,934,326	61.5%	600,858	588,292	97.9%
Transient Occupancy Tax Fund	92,046,460	153,553,231	59.9%	96,565,148	(4,518,688)	-4.7%
TOT - Covention Center	28,520,575	47,672,881	59.8%	-	28,520,575	100.0%
TOT - Homelessness	19,732,022	32,602,464	60.5%	-	19,732,022	100.0%
TOT - Major Events Revolving FD	512,596	153,970	332.9%	648,141	(135,545)	-20.9%
TransNet Extension Funds	38,078,101	46,268,000	82.3%	34,813,054	3,265,047	9.4%
Underground Surcharge Fund	59,144,422	90,001,567	65.7%	47,471,456	11,672,966	24.6%
Wastewater Department Funds	387,206,115	639,210,654	60.6%	605,609,075	(218,402,960)	-36.1%
Water Department Funds	710,470,446	958,479,293	74.1%	698,766,174	11,704,271	1.7%
Wireless Communication Technology Fund	11,811,949	12,125,011	97.4%	10,333,807	1,478,143	14.3%
Zoological Exhibits Maintenance Fund	12,823,374	21,757,366	58.9%	12,417,167	406,207	3.3%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March, 2026 (75% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 8,807,521	\$ 12,146,835	72.5%	\$ 6,757,699	\$ 2,049,822	30.3%
Automated Refuse Container Fund	15,892	2,125,895	0.7%	1,043,992	(1,028,100)	-98.5%
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	9,124,267	11,403,746	80.0%	8,154,360	969,907	11.9%
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	2,253,262	3,785,121	59.5%	1,771,366	4,81,895	27.2%
Convention Center Expansion Funds	12,739,293	13,462,336	94.6%	12,697,455	41,838	0.3%
Development Services Fund	113,443,608	144,014,897	78.8%	108,153,451	5,290,157	4.9%
Energy Conservation Program Fund	4,986,539	7,313,779	68.2%	4,638,308	348,231	7.5%
Energy Independence Fund	281,402	300,000	93.8%	270,553	10,849	4.0%
Engineering and Capital Projects	130,443,570	180,303,372	72.3%	126,167,665	4,275,905	3.4%
Environmental Growth Fund 1/3	2,603,476	11,303,475	23.0%	5,051,535	(2,448,059)	-48.5%
Environmental Growth Fund 2/3	3,401,497	19,691,871	17.3%	20,685	3,380,812	16344.7%
Facilities Financing Fund	42,044	-	100.0%	1,624,922	(1,582,878)	-97.4%
Fire/Emergency Medical Services Fund	88,510,302	137,232,995	64.5%	75,800,499	12,709,802	16.8%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	1,134,556	17,444	1.5%
Fleet Operations	129,084,115	361,200,636	35.7%	102,898,831	26,185,284	25.4%
Gas Tax Fund	31,874,010	40,343,181	79.0%	29,776,428	2,097,582	7.0%
General Plan Maintenance Fund	5,755,916	6,822,300	84.4%	3,735,935	2,019,981	54.1%
GIS Fund	5,109,574	6,720,010	76.0%	4,299,392	810,182	18.8%
Golf Course Fund	25,116,001	31,039,009	80.9%	22,342,231	2,773,770	12.4%
Information Technology Fund	54,735,453	84,684,741	64.6%	53,484,071	1,251,382	2.3%
Infrastructure Fund	14,226	123,193	11.5%	15,336,334	(15,322,108)	-99.9%
Junior Lifeguard Program Fund	852,149	1,025,276	83.1%	782,346	69,804	8.9%
Local Enforcement Agency Fund	753,961	1,189,427	63.4%	736,782	17,179	2.3%
Long Range Property Management Fund	369,777	3,346,686	11.0%	69,125	300,653	434.9%
Los Penasquitos Canyon Preserve Fund	5,709	15,125	37.7%	(23,938)	29,648	-123.8%
Low-Moderate Income Housing Asset Fund	4,188,461	57,507,581	7.3%	9,422,251	(5,233,790)	-55.5%
Maintenance Assessment District (MAD) Funds	25,521,338	46,296,080	55.1%	26,080,590	(559,252)	-2.1%
Mission Bay/Balboa Park Improvement Fund	223,134	904,333	24.7%	573,974	(350,841)	-61.1%
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	21,207,388	30,954,538	68.5%	20,856,053	351,334	1.7%
Parking Meter Operations	4,354,088	28,722,645	15.2%	2,857,594	1,496,494	52.4%
PETCO Park Fund	18,284,528	19,461,510	94.0%	17,600,482	684,046	3.9%
Public Art Fund	94,025	7,980,057	1.2%	45,414	48,611	107.0%
Public Safety Services & Debt Service Fund	6,747,532	12,657,066	53.3%	6,560,841	186,691	2.8%
Publishing Services Internal Fund	1,234,991	2,132,055	57.9%	1,156,601	78,390	6.8%
Recycling Fund	9,600,856	30,728,076	31.2%	22,049,402	(12,448,545)	-56.5%
Refuse Disposal Fund	32,555,256	55,964,803	58.2%	33,600,526	(1,045,270)	-3.1%
Risk Management Administration Fund	14,123,337	20,433,736	69.1%	12,402,820	1,720,517	13.9%

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Financial Performance Report – Period Ended March 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	\$ 17,237,979	\$ 55,450,400	31.1%	\$ 22,304,054	\$ (5,066,075)	-22.7%
Seized and Forfeited Assets Funds	730,811	2,307,396	31.7%	2,942,898	(2,212,087)	-75.2%
Solid Waste Management Fund	81,209,344	139,380,756	58.3%	5,264,670	75,944,675	1442.5%
State COPS	2,823,207	6,142,672	46.0%	2,655,888	167,319	6.3%
Storm Drain Fund	3,845,169	5,731,128	67.1%	3,202,596	642,574	20.1%
Successor Agency Admin & Project Fund	1,189,150	1,934,326	61.5%	600,858	588,292	97.9%
Transient Occupancy Tax Fund	38,763,706	155,397,265	24.9%	58,380,482	(19,616,776)	-33.6%
TOT - Covention Center	-	47,672,882	0.0%	-	-	100.0%
TOT - Homelessness	-	32,602,464	0.0%	-	-	100.0%
TOT - Major Events Revolving FD	436,913	597,155	73.2%	579,653	(142,740)	-24.6%
TransNet Extension Funds	16,324,122	21,613,473	75.5%	17,671,595	(1,347,474)	-7.6%
Underground Surcharge Fund	24,432,848	79,994,908	30.5%	16,782,317	7,650,531	45.6%
Wastewater Department Funds	278,242,425	470,720,775	59.1%	279,556,160	(1,313,735)	-0.5%
Water Department Funds	581,635,536	847,768,484	68.6%	550,444,921	31,190,616	5.7%
Wireless Communication Technology Fund	9,818,963	12,581,265	78.0%	8,536,009	1,282,954	15.0%
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