

The City of
SAN DIEGO

FISCAL YEAR 2026
Financial Performance Report
As of May 2026



June 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 11 (as of May 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 May 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 11, Ended May 2026 (92% 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	\$ 793,851,841	94.0%	\$ 764,449,916	\$ 29,401,925	3.8%	
Sales Taxes	374,533,252	374,533,252	283,637,392	75.7%	277,268,682	6,368,711	2.3%	
Transient Occupancy Taxes	170,257,130	170,257,130	133,070,649	78.2%	133,144,769	(74,120)	-0.1%	
Property Transfer Tax	11,884,826	11,884,826	8,198,310	69.0%	8,555,663	(357,354)	-4.2%	
Licenses & Permits	62,405,713	62,258,321	39,403,754	63.3%	39,443,938	(40,184)	-0.1%	
Fines & Forfeitures	45,748,349	45,748,349	26,350,948	57.6%	27,951,214	(1,600,265)	-5.7%	
Interest & Dividends	5,500,000	5,500,000	(12,490,015)	-227.1%	(7,671,070)	(4,818,945)	62.8%	
Franchises	106,495,903	106,495,903	87,629,414	82.3%	74,185,588	13,443,826	18.1%	
Rents & Concessions	80,317,212	80,317,212	62,214,377	77.5%	75,037,129	(12,822,752)	-17.1%	
Revenues from Other Agencies	11,220,846	10,702,048	13,157,949	122.9%	9,450,348	3,707,602	39.2%	
Charges for Current Services	330,859,647	335,525,837	174,597,838	52.0%	165,917,981	8,679,858	5.2%	
Other Revenue	2,163,337	2,163,337	4,143,880	191.6%	7,250,135	(3,106,255)	-42.8%	
Transfers	121,450,561	121,150,561	52,903,135	43.7%	58,786,605	(5,883,470)	-10.0%	
Total General Fund Revenue	\$ 2,167,433,989	\$ 2,171,133,989	\$ 1,666,669,473	76.8%	\$ 1,633,770,896	\$ 32,898,577	2.0%	
Expenditures								
Personnel Services	\$ 961,506,778	\$ 964,901,464	\$ 892,105,432	92.5%	\$ 880,266,258	\$ 11,839,174	1.3%	
Total PE	\$ 961,506,778	\$ 964,901,464	\$ 892,105,432	92.5%	\$ 880,266,258	\$ 11,839,174	1.3%	
Fringe Benefits	602,290,688	602,290,713	535,808,445	89.0%	536,354,850	(546,405)	-0.1%	
Supplies	37,253,167	37,386,343	33,218,099	88.9%	29,379,533	3,838,566	13.1%	
Contracts & Services	344,736,900	343,403,523	259,026,255	75.4%	321,676,385	(62,650,130)	-19.5%	
Information Technology	58,161,208	57,629,092	36,811,076	63.9%	40,637,418	(3,826,341)	-9.4%	
Energy & Utilities	65,503,236	67,004,036	58,442,729	87.2%	58,761,765	(319,036)	-0.5%	
Capital Expenditures	857,179	1,393,986	1,763,508	126.5%	490,578	1,272,931	259.5%	
Debt	10,905,860	10,743,496	7,656,141	71.3%	7,130,479	525,662	7.4%	
Other Expenditures	5,967,486	5,967,486	3,197,139	53.6%	3,363,719	(166,580)	-5.0%	
Transfers	80,251,487	80,413,851	55,925,854	69.5%	46,462,735	9,463,119	20.4%	
Total NPE	\$ 1,205,927,211	\$ 1,206,232,525	\$ 991,849,246	82.2%	\$ 1,044,257,461	\$ (52,408,214)	-5.0%	
Total General Fund Expenditures	\$ 2,167,433,989	\$ 2,171,133,989	\$ 1,883,954,679	86.8%	\$ 1,924,523,719	\$ (40,569,040)	-2.1%	
General Fund Encumbrances			44,357,266		38,740,506	5,616,760		
Net Impact	\$ -	\$ -	\$ (261,642,472)		\$ (329,493,329)	\$ 67,850,857		

¹ Includes adjustments made in future periods

General Fund Revenue Status Report As of Period 11, Ended May 2026 (92% Completed) (Unaudited)						
	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals ¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Property Taxes	\$ 793,851,841	\$ 844,597,213	94.0%	\$ 764,449,916	\$ 29,401,925	3.8%
Sales Taxes	283,637,392	374,533,252	75.7%	277,268,682	6,368,711	2.3%
Transient Occupancy Taxes	133,070,649	170,257,130	78.2%	133,144,769	(74,120)	-0.1%
Property Transfer Tax	8,198,310	11,884,826	69.0%	8,555,663	(357,354)	-4.2%
Licenses & Permits						
Business Taxes	22,173,276	29,193,215	76.0%	19,521,802	2,651,474	13.6%
Rental Unit Taxes	7,699,019	7,284,502	105.7%	7,556,794	142,225	1.9%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	840,530	1,090,766	77.1%	639,151	201,379	31.5%
Other Licenses and Permits	8,691,457	9,189,838	94.6%	11,726,191	(3,034,734)	-25.9%
Total Licenses & Permits	39,403,754	62,258,321	63.3%	39,443,938	(40,184)	-0.1%
Fines & Forfeitures						
Parking Citations	20,811,448	37,551,663	55.4%	20,139,156	672,293	3.3%
Municipal Court	1,958,252	2,975,569	65.8%	2,618,328	(660,075)	-25.2%
Other Fines & Forfeitures	3,580,700	5,221,117	68.6%	5,193,731	(1,613,031)	-31.1%
Negligent Impound	548	-	100.0%	-	548	100.0%
Total Fines & Forfeitures	26,350,948	45,748,349	57.6%	27,951,214	(1,600,265)	-5.7%
Interest & Dividends	(12,490,015)	5,500,000	-227.1%	(7,671,070)	(4,818,945)	62.8%
Franchises						
SDG&E	53,454,770	66,287,477	80.6%	43,253,417	10,201,353	23.6%
CATV	6,727,906	9,192,915	73.2%	6,410,765	317,141	4.9%
Refuse Collection	10,480,526	14,669,936	71.4%	10,353,568	126,958	1.2%
Other Franchises	16,966,213	16,345,575	103.8%	14,167,839	2,798,374	19.8%
Total Franchises	87,629,414	106,495,903	82.3%	74,185,588	13,443,826	18.1%
Rents & Concessions						
Mission Bay	31,967,091	41,273,512	77.5%	41,312,154	(9,345,063)	-22.6%
Pueblo Lands	6,862,187	10,327,611	66.4%	10,122,183	(3,259,996)	-32.2%
Other Rents and Concessions	23,385,098	28,716,089	81.4%	23,602,791	(217,694)	-0.9%
Total Rents & Concessions	62,214,377	80,317,212	77.5%	75,037,129	(12,822,752)	-17.1%

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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	\$ 13,157,949	\$ 10,702,048	122.9%	\$ 9,450,348	\$ 3,707,602	39.2%
Charges for Current Services	174,597,838	335,525,837	52.0%	165,917,981	8,679,858	5.2%
Other Revenue	4,143,880	2,163,337	191.6%	7,250,135	(3,106,255)	-42.8%
Transfers	52,903,135	121,150,561	43.7%	58,786,605	(5,883,470)	-10.0%
Total General Fund Revenue	\$ 1,666,669,473	\$ 2,171,133,989	76.8%	\$ 1,633,770,896	\$ 32,898,577	2.0%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 11, Ended May 2026 (92% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 85,700,193	\$ 95,815,935	89.4%	\$ 82,045,247	\$ 3,654,945	4.5%
City Auditor	4,997,571	5,889,357	84.9%	5,022,713	(25,142)	-0.5%
City Clerk	7,080,924	8,224,639	86.1%	6,852,462	228,462	3.3%
City Council - District 1	1,685,617	2,247,504	75.0%	1,554,844	130,773	8.4%
City Council - District 2	2,087,984	2,501,051	83.5%	1,945,962	142,023	7.3%
City Council - District 3	2,025,212	2,378,088	85.2%	1,943,461	81,752	4.2%
City Council - District 4	1,618,883	2,283,375	70.9%	1,630,871	(11,989)	-0.7%
City Council - District 5	1,891,546	2,560,126	73.9%	1,764,409	127,137	7.2%
City Council - District 6	1,851,141	2,267,138	81.7%	1,771,336	79,805	4.5%
City Council - District 7	1,859,893	2,373,534	78.4%	1,845,469	14,424	0.8%
City Council - District 8	1,895,840	2,368,709	80.0%	1,857,797	38,043	2.0%
City Council - District 9	1,777,264	2,145,027	82.9%	1,846,846	(69,582)	-3.8%
City Planning	19,324,547	22,236,146	86.9%	14,112,060	5,212,487	36.9%
City Treasurer	18,747,543	22,550,210	83.1%	18,700,891	46,653	0.2%
Citywide Program Expenditures	116,808,208	175,973,505	66.4%	137,784,478	(20,976,271)	-15.2%
Commission on Police Practices	1,627,119	2,219,128	73.3%	1,383,452	243,667	17.6%
Communications	7,061,347	7,222,198	97.8%	6,724,011	337,336	5.0%
Compliance	5,737,673	6,935,060	82.7%	5,764,235	(26,563)	-0.5%
Council Administration	2,255,248	2,809,353	80.3%	2,753,574	(498,327)	-18.1%
Department of Finance	27,797,741	30,499,554	91.1%	26,200,807	1,596,934	6.1%
Department of Information Technology	2,299,005	3,555,982	64.7%	2,554,225	(255,221)	-10.0%
Development Services	11,649,193	12,557,937	92.8%	11,642,539	6,654	0.1%
Economic Development	19,908,230	24,766,094	80.4%	11,927,224	7,981,005	66.9%
Environmental Services	27,702,862	32,339,470	85.7%	86,103,574	(58,400,712)	-67.8%
Ethics Commission	1,622,228	2,052,579	79.0%	1,738,798	(116,571)	-6.7%
Fire-Rescue	345,806,352	377,791,607	91.5%	335,359,513	10,446,838	3.1%
General Services	26,038,196	29,128,611	89.4%	22,010,258	4,027,938	18.3%
Government Affairs	-	-	100.0%	1,008,893	(1,008,893)	-100.0%
Homelessness Strategies & Solutions	34,343,328	53,821,132	63.8%	35,867,506	(1,524,179)	-4.2%
Human Resources	9,174,109	10,824,249	84.8%	10,511,971	(1,337,862)	-12.7%
Library	67,980,109	76,659,568	88.7%	66,421,888	1,558,221	2.3%
Office of Boards & Commissions	-	-	100.0%	829,657	(829,657)	-100.0%
Office of Emergency Services	3,741,605	4,367,881	85.7%	3,624,265	117,340	3.2%
Office of the Chief Operating Officer ³	-	-	100.0%	5,779,228	(5,779,228)	-100.0%
Office of the IBA	4,075,686	4,651,781	87.6%	2,684,771	1,390,915	51.8%
Office of the Mayor	9,055,611	10,324,343	87.7%	3,645,796	5,409,815	148.4%
Parks & Recreation	179,065,586	191,828,308	93.3%	166,250,645	12,814,941	7.7%

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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	\$ 3,897,711	\$ 4,703,288	82.9%	\$ 4,619,469	\$ (721,758)	-15.6%
Personnel	15,192,787	16,475,407	92.2%	14,502,784	690,003	4.8%
Police	624,336,726	706,384,673	88.4%	627,557,457	(3,220,730)	-0.5%
Public Utilities	2,179,990	3,125,836	69.7%	1,923,860	256,131	13.3%
Purchasing & Contracting	10,690,916	12,523,202	85.4%	9,909,644	781,272	7.9%
Race & Equity	-	-	100.0%	987,696	(987,696)	-100.0%
Real Estate & Airport Management ²	-	-	100.0%	7,017,027	(7,017,027)	-100.0%
Stormwater	54,964,949	65,437,747	84.0%	56,681,512	(1,716,563)	-3.0%
Sustainability & Mobility ⁴	(0)	-	-100.0%	5,805,233	(5,805,233)	-100.0%
Transportation	116,398,004	126,314,657	92.1%	104,053,358	12,344,646	11.9%
Total General Fund Expenditures	\$ 1,883,954,679	\$ 2,171,133,989	86.8%	\$ 1,924,523,719	\$ (40,569,040)	-2.1%

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 11, Ended May 2026 (92% 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	\$ 1,461,656	\$ 1,514,297	96.5%	\$ 784,504	\$ 677,152	86.3%
Assessments To Public Property	1,354,320	1,443,644	93.8%	1,199,671	154,648	12.9%
Citywide Elections	2,372,000	1,760,000	134.8%	4,992,528	(2,620,528)	-52.5%
Corporate Master Leases Rent	15,419,676	16,765,217	92.0%	14,219,059	1,200,617	8.4%
Deferred Capital Debt Service	53,559,100	55,051,999	97.3%	39,669,438	13,889,662	35.0%
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%	1,182,193	89,000	7.5%
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	5,729,847	5,048,327	113.5%	5,053,088	676,759	13.4%
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	31,903	7,672,377	0.4%	23,804	8,099	34.0%
Special Consulting Services	178,630	420,706	42.5%	373,870	(195,239)	-52.2%
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%
Total Citywide Program Expenditures	\$ 116,808,208	\$ 175,973,505	66.4%	\$ 137,784,478	\$ (20,976,271)	-15.2%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 11, Ended May 2026 (92% 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	\$ 1,607,639	\$ 2,169,526	\$ 2,169,526	\$ -	74.1%	\$ 1,472,264	\$ 135,375	9.2%
District 1 CPPS	77,978	100,000	77,978	(22,022)	100.0%	82,580	(4,602)	-5.6%
Total Council District 1	1,685,617	2,269,526	2,247,504	(22,022)	75.0%	1,554,844	130,773	8.4%
Council District 2	1,997,674	2,410,741	2,410,741	-	82.9%	1,850,839	146,835	7.9%
District 2 CPPS	90,310	100,000	90,310	(9,690)	100.0%	95,123	(4,813)	-5.1%
Total Council District 2	2,087,984	2,510,741	2,501,051	(9,690)	83.5%	1,945,962	142,023	7.3%
Council District 3	1,925,212	2,278,088	2,278,088	-	84.5%	1,848,961	76,252	4.1%
District 3 CPPS	100,000	100,000	100,000	-	100.0%	94,500	5,500	5.8%
Total Council District 3	2,025,212	2,378,088	2,378,088	-	85.2%	1,943,461	81,752	4.2%
Council District 4	1,526,883	2,186,765	2,185,115	(1,650)	69.9%	1,548,371	(21,489)	-1.4%
District 4 CPPS	92,000	100,000	98,260	(1,740)	93.6%	82,500	9,500	11.5%
Total Council District 4	1,618,883	2,286,765	2,283,375	(3,390)	70.9%	1,630,871	(11,989)	-0.7%
Council District 5	1,791,546	2,460,126	2,460,126	-	72.8%	1,677,409	114,137	6.8%
District 5 CPPS	100,000	100,000	100,000	-	100.0%	87,000	13,000	14.9%
Total Council District 5	1,891,546	2,560,126	2,560,126	-	73.9%	1,764,409	127,137	7.2%
Council District 6	1,751,141	2,167,138	2,167,138	-	80.8%	1,675,836	75,305	4.5%
District 6 CPPS	100,000	100,000	100,000	-	100.0%	95,500	4,500	4.7%
Total Council District 6	1,851,141	2,267,138	2,267,138	-	81.7%	1,771,336	79,805	4.5%
Council District 7	1,759,893	2,273,534	2,273,534	-	77.4%	1,752,969	6,924	0.4%
District 7 CPPS	100,000	100,000	100,000	-	100.0%	92,500	7,500	8.1%
Total Council District 7	1,859,893	2,373,534	2,373,534	-	78.4%	1,845,469	14,424	0.8%
Council District 8	1,799,840	2,272,709	2,272,709	-	79.2%	1,772,297	27,543	1.6%
District 8 CPPS	96,000	100,000	96,000	(4,000)	100.0%	85,500	10,500	12.3%
Total Council District 8	1,895,840	2,372,709	2,368,709	(4,000)	80.0%	1,857,797	38,043	2.0%
Council District 9	1,712,264	2,080,027	2,080,027	-	82.3%	1,746,846	(34,582)	-2.0%
District 9 CPPS	65,000	100,000	65,000	(35,000)	100.0%	100,000	(35,000)	-35.0%
Total Council District 9	1,777,264	2,180,027	2,145,027	(35,000)	82.9%	1,846,846	(69,582)	-3.8%
Total Council Districts	\$ 16,693,381	\$ 21,198,654	\$ 21,124,552	\$ (74,102)	79.0%	\$ 16,160,995	\$ 532,386	3.3%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 11, Ended May 2026 (92% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 8,300,007	\$ 8,892,740	93.3%	\$ 7,700,293	\$ 599,714	7.8%
Automated Refuse Container Fund	56,545	-	100.0%	1,151,017	(1,094,473)	-95.1%
Capital Outlay - Misc Revenue	42,500	-	100.0%	3,047,601	(3,005,101)	-98.6%
Central Stores Internal Service Fund	10,391,728	11,236,451	92.5%	8,971,818	1,419,910	15.8%
Climate Equity Fund	2,461,715	1,500,000	164.1%	456,547	2,005,168	439.2%
Community Equity Fund	5,175	-	100.0%	95,149	(89,974)	-94.6%
Concourse and Parking Garages Operating Fund	1,743,116	2,986,732	58.4%	2,642,369	(899,253)	-34.0%
Convention Center Expansion Funds	12,833,394	12,902,836	99.5%	13,296,753	(463,359)	-3.5%
Development Services Fund	150,190,675	144,085,274	104.2%	117,225,994	32,964,681	28.1%
Energy Conservation Program Fund	6,110,217	6,208,947	98.4%	6,649,098	(538,881)	-8.1%
Energy Independence Fund	(4,445)	-	-100.0%	135,104	(139,549)	-103.3%
Engineering and Capital Projects	171,622,379	167,180,209	102.7%	170,817,559	804,820	0.5%
Environmental Growth Fund 1/3	7,241,096	8,732,902	82.9%	5,965,144	1,275,952	21.4%
Environmental Growth Fund 2/3	14,412,458	17,472,803	82.5%	12,019,278	2,393,179	19.9%
Facilities Financing Fund	1,177	-	100.0%	(27,995)	29,172	-104.2%
Fire/Emergency Medical Services Fund	115,072,633	131,810,011	87.3%	111,096,228	3,976,405	3.6%
Fire and Lifeguard Facilities Fund	1,330,842	1,327,425	100.3%	1,403,489	(72,647)	-5.2%
Fleet Operations	133,527,888	159,556,381	83.7%	120,763,070	12,764,818	10.6%
Gas Tax Fund	28,662,758	39,324,068	72.9%	28,660,071	2,687	0.0%
General Plan Maintenance Fund	5,649,594	5,822,300	97.0%	4,427,692	1,221,902	27.6%
GIS Fund	5,337,035	5,452,748	97.9%	5,321,265	15,769	0.3%
Golf Course Fund	40,564,690	30,889,347	131.3%	36,934,035	3,630,655	9.8%
Information Technology Fund	55,194,522	83,814,797	65.9%	55,054,492	140,031	0.3%
Infrastructure Fund	318,630	-	100.0%	-	318,630	100.0%
Junior Lifeguard Program Fund	1,226,522	1,193,420	102.8%	1,168,376	58,146	5.0%
Local Enforcement Agency Fund	1,074,361	1,067,227	100.7%	916,728	157,633	17.2%
Long Range Property Management Fund	1,831,386	595,000	307.8%	1,767,561	63,825	3.6%
Los Penasquitos Canyon Preserve Fund	27,583	36,000	76.6%	27,875	(292)	-1.0%
Low-Moderate Income Housing Asset Fund	6,163,641	1,209,014	509.8%	6,588,844	(425,203)	-6.5%
Maintenance Assessment District (MAD) Funds	34,664,229	35,694,794	97.1%	33,195,549	1,468,681	4.4%
Mission Bay/Balboa Park Improvement Fund	828,971	904,333	91.7%	791,021	37,950	4.8%
Mission Bay Improvement Fund	1,868,153	13,827,783	13.5%	1,477,000	391,154	26.5%
New Convention Facility Fund	2,901,192	2,901,191	100.0%	2,816,688	84,504	3.0%
OneSD Support Fund	28,368,361	27,955,462	101.5%	26,335,303	2,033,058	7.7%
Parking Meter Operations	19,652,685	28,040,000	70.1%	10,975,528	8,677,157	79.1%
PETCO Park Fund	16,656,095	18,495,036	90.1%	14,401,868	2,254,228	15.7%
Prop 42 Replacement - Transportation Relief Fund	125	-	100.0%	-	125	100.0%
Public Art Fund	709,827	-	100.0%	727,788	(17,961)	-2.5%
Public Safety Services & Debt Service Fund	11,104,690	12,657,066	87.7%	10,791,862	312,828	2.9%
Publishing Services Internal Fund	780,746	1,947,049	40.1%	1,053,094	(272,348)	-25.9%
Recycling Fund	21,362,332	25,414,856	84.1%	20,732,103	630,229	3.0%
Refuse Disposal Fund	67,039,822	72,751,556	92.1%	56,789,321	10,250,502	18.1%
Refuse Disposal - Miramar Clousure	1,389,855	625,000	222.4%	1,292,922	96,933	7.5%

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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	\$ 810,439	\$ 7,445,729	10.9%	\$ 559,370	\$ 251,069	44.9%
Risk Management Administration Fund	18,425,004	20,444,952	90.1%	14,960,328	3,464,676	23.2%
Road Maintenance & Rehabilitation	31,681,158	36,347,892	87.2%	26,602,980	5,078,177	19.1%
Seized and Forfeited Assets Funds	1,603,581	-	100.0%	914,818	688,763	75.3%
Solid Waste Management Fund	114,012,072	148,438,551	76.8%	(179,457)	114,191,528	-63631.9%
State COPS	4,474,653	3,400,000	131.6%	4,189,450	285,203	6.8%
Storm Drain Fund	6,204,917	5,700,000	108.9%	5,547,944	656,973	11.8%
Successor Agency Admin & Project Fund	1,189,150	1,934,326	61.5%	1,116,926	72,224	6.5%
Transient Occupancy Tax Fund	119,698,309	153,553,231	78.0%	120,437,216	(738,908)	-0.6%
TOT - Covention Center	37,131,070	47,672,881	77.9%	84	37,130,986	43957601.1%
TOT - Homelessness	25,692,677	32,602,464	78.8%	58	25,692,619	43986678.7%
TOT - Major Events Revolving FD	707,665	153,970	459.6%	648,141	59,524	9.2%
TransNet Extension Funds	51,611,247	46,268,000	111.5%	44,286,097	7,325,150	16.5%
Underground Surcharge Fund	84,672,930	90,001,567	94.1%	71,696,973	12,975,957	18.1%
Wastewater Department Funds	489,483,626	639,210,654	76.6%	759,703,914	(270,220,287)	-35.6%
Water Department Funds	921,095,742	958,479,293	96.1%	856,710,147	64,385,594	7.5%
Wireless Communication Technology Fund	12,006,254	12,125,011	99.0%	10,368,802	1,637,452	15.8%
Zoological Exhibits Maintenance Fund	21,680,837	21,757,366	99.6%	20,643,413	1,037,424	5.0%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 11, Ended May 2026 (92% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 10,311,638	\$ 12,146,835	84.9%	\$ 8,048,113	\$ 2,263,525	28.1%
Automated Refuse Container Fund	15,892	2,125,895	0.7%	1,121,220	(1,105,329)	-98.6%
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	10,706,106	11,403,746	93.9%	9,660,307	1,045,799	10.8%
Climate Equity Fund	706	120,995	0.6%	1,485,967	(1,485,261)	-100.0%
Community Equity Fund	-	89,857	0.0%	2,253,017	(2,253,017)	-100.0%
Concourse and Parking Garages Operating Fund	2,868,500	3,785,121	75.8%	2,585,610	282,890	10.9%
Convention Center Expansion Funds	12,933,380	13,462,336	96.1%	12,769,876	163,503	1.3%
Development Services Fund	136,732,687	144,014,897	94.9%	130,793,818	5,938,868	4.5%
Energy Conservation Program Fund	5,904,895	7,313,779	80.7%	5,810,722	94,173	1.6%
Energy Independence Fund	294,742	300,000	98.2%	317,388	(22,646)	-7.1%
Engineering and Capital Projects	158,313,551	180,303,372	87.8%	154,140,496	4,173,055	2.7%
Environmental Growth Fund 1/3	3,519,188	11,303,475	31.1%	5,193,142	(1,673,954)	-32.2%
Environmental Growth Fund 2/3	4,715,568	19,691,871	23.9%	4,98,741	4,216,827	845.5%
Facilities Financing Fund	42,044	-	100.0%	1,637,260	(1,595,217)	-97.4%
Fire/Emergency Medical Services Fund	113,062,633	137,232,995	82.4%	97,633,534	15,429,099	15.8%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	1,331,556	(179,556)	-13.5%
Fleet Operations	153,424,533	361,200,636	42.5%	129,715,664	23,708,869	18.3%
Gas Tax Fund	32,836,934	40,343,181	81.4%	31,284,781	1,552,153	5.0%
General Plan Maintenance Fund	5,865,236	6,822,300	86.0%	3,864,886	2,000,350	51.8%
GIS Fund	5,683,109	6,720,010	84.6%	4,994,885	688,224	13.8%
Golf Course Fund	29,805,089	31,039,009	96.0%	25,869,171	3,935,918	15.2%
Information Technology Fund	67,916,357	84,684,741	80.2%	63,893,019	4,023,338	6.3%
Infrastructure Fund	14,474	123,193	11.7%	17,927,248	(17,912,775)	-99.9%
Junior Lifeguard Program Fund	969,607	1,025,276	94.6%	881,607	88,000	10.0%
Local Enforcement Agency Fund	931,004	1,189,427	78.3%	921,873	9,131	1.0%
Long Range Property Management Fund	1,953,895	3,346,686	58.4%	92,054	1,861,841	2022.6%
Los Penasquitos Canyon Preserve Fund	7,549	15,125	49.9%	(22,002)	29,551	-134.3%
Low-Moderate Income Housing Asset Fund	5,270,744	57,507,581	9.2%	12,717,918	(7,447,174)	-58.6%
Maintenance Assessment District (MAD) Funds	31,263,018	46,686,095	67.0%	32,070,751	(807,733)	-2.5%
Mission Bay/Balboa Park Improvement Fund	747,755	904,333	82.7%	755,468	(7,712)	-1.0%
Mission Bay Improvement Fund	30	-	100.0%	-	30	100.0%
New Convention Facility Fund	2,901,191	2,901,191	100.0%	2,816,688	84,503	3.0%
OneSD Support Fund	25,581,409	30,954,538	82.6%	25,014,063	567,346	2.3%
Parking Meter Operations	6,114,870	28,722,645	21.3%	3,466,727	2,648,143	76.4%
PETCO Park Fund	20,068,289	19,461,510	103.1%	19,039,047	1,029,242	5.4%
Public Art Fund	109,829	7,980,057	1.4%	67,603	42,226	62.5%
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	1,545,227	2,132,055	72.5%	1,453,834	91,392	6.3%
Recycling Fund	11,294,487	30,728,076	36.8%	27,469,008	(16,174,521)	-58.9%
Refuse Disposal Fund	40,360,198	55,964,803	72.1%	39,746,552	613,646	1.5%
Risk Management Administration Fund	17,234,191	20,433,736	84.3%	15,163,286	2,070,905	13.7%

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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	\$ 27,709,453	\$ 55,450,400	50.0%	\$ 33,508,344	\$ (5,798,891)	-17.3%
Seized and Forfeited Assets Funds	865,484	2,307,396	37.5%	3,162,794	(2,297,311)	-72.6%
Solid Waste Management Fund	102,015,357	139,380,756	73.2%	6,091,228	95,924,129	1574.8%
State COPS	3,427,361	6,142,672	55.8%	2,909,179	518,182	17.8%
Storm Drain Fund	4,592,927	5,731,128	80.1%	4,025,838	567,089	14.1%
Successor Agency Admin & Project Fund	1,189,150	1,934,326	61.5%	1,116,926	72,224	6.5%
Transient Occupancy Tax Fund	59,156,922	155,397,265	38.1%	65,638,295	(6,481,374)	-9.9%
TOT - Covention Center	-	26,270,094	0.0%	-	-	100.0%
TOT - Homelessness	-	32,602,464	0.0%	-	-	100.0%
TOT - Major Events Revolving FD	516,093	597,155	86.4%	595,866	(79,773)	-13.4%
TransNet Extension Funds	16,972,221	21,735,632	78.1%	19,339,470	(2,367,249)	-12.2%
Underground Surcharge Fund	41,321,639	79,994,908	51.7%	23,423,279	17,898,360	76.4%
Wastewater Department Funds	404,410,163	470,720,775	85.9%	417,400,355	(12,990,193)	-3.1%
Water Department Funds	664,757,194	847,768,484	78.4%	626,152,162	38,605,032	6.2%
Wireless Communication Technology Fund	11,456,776	12,581,265	91.1%	9,965,790	1,490,987	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