The City of SAN DIEGO

FISCAL YEAR 2027

Financial Performance Report

As of September 2026

November 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 3 (as of September 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 September 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

Table of Contents

	Page
General Fund Summary	3
Schedule 1 - General Fund Revenue Status Report	4
Schedule 2 - General Fund Expenditure Status Report	6
Schedule 2a - Citywide Program Expenditure Status Report	8
Schedule 2b – Council Districts Expenditure Status Report	9
Schedule 3 - Other Budgeted Funds Revenue Status Report	10
Schedule 4 - Other Budgeted Funds Expenditure Status Report	12

General Fund Summary As of Period 3, Ended September, 2026 (25% Completed) *(Unaudited)*	FY27 Adopted Budget	FY27 Current Budget	FY27 Actuals[1]	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Revenue							
Property Taxes	$ 881,021,758	$ 881,021,758	$ 17,315,372	2.0%	$ 17,406,026	$ (90,654)	-0.5%
Sales Taxes	386,667,688	386,667,688	31,532,018	8.2%	32,683,378	(1,151,360)	-3.5%
Transient Occupancy Taxes	169,650,343	169,650,343	36,120,822	21.3%	32,294,483	3,826,340	11.8%
Property Transfer Tax	12,027,095	12,027,095	944,335	7.9%	981,398	(37,063)	-3.8%
Licenses & Permits	57,812,995	57,812,995	7,876,505	13.6%	8,095,897	(219,392)	-2.7%
Fines & Forfeitures	45,850,579	45,850,579	1,323,158	2.9%	3,775,912	(2,452,754)	-65.0%
Interest & Dividends	11,337,561	11,337,561	(735,422)	-6.5%	(5,605,109)	4,869,687	-86.9%
Franchises	105,690,576	105,690,576	992,524	0.9%	8,749,191	(7,756,667)	-88.7%
Rents & Concessions	85,331,008	85,331,008	16,057,835	18.8%	15,018,111	1,039,724	6.9%
Revenues from Other Agencies	11,819,640	11,819,640	3,525,320	29.8%	1,667,522	1,857,798	111.4%
Charges for Current Services	374,668,511	376,477,511	38,357,491	10.2%	33,632,868	4,724,623	14.0%
Other Revenue	3,132,681	3,132,681	3,644,977	116.4%	872,900	2,772,077	317.6%
Transfers	111,637,397	111,637,397	12,795,491	11.5%	12,059,346	736,146	6.1%
Total General Fund Revenue	**$ 2,256,647,832**	**$ 2,258,456,832**	**$ 169,750,428**	**7.5%**	**$ 161,631,923**	**$ 8,118,505**	**5.0%**
Expenditures							
Personnel Services	$ 969,414,877	$ 970,514,877	$ 254,359,828	26.2%	$ 253,116,902	$ 1,242,927	0.5%
Total PE	**$ 969,414,877**	**$ 970,514,877**	**$ 254,359,828**	**26.2%**	**$ 253,116,902**	**$ 1,242,927**	**0.5%**
Fringe Benefits	621,234,401	621,234,401	153,297,035	24.7%	149,738,541	3,558,494	2.4%
Supplies	38,480,840	38,786,581	11,331,131	29.2%	11,050,721	280,411	2.5%
Contracts & Services	376,756,542	377,300,900	46,307,556	12.3%	47,772,619	(1,465,064)	-3.1%
Information Technology	58,315,675	58,702,761	3,637,170	6.2%	4,126,617	(489,447)	-11.9%
Energy & Utilities	74,087,293	74,087,293	15,728,793	21.2%	14,463,219	1,265,575	8.8%
Capital Expenditures	1,421,291	1,289,020	58,141	4.5%	173,446	(115,305)	-66.5%
Debt	9,689,047	9,132,545	3,663,342	40.1%	2,736,669	926,673	33.9%
Other Expenditures	6,828,113	6,826,337	1,235,120	18.1%	1,371,490	(136,370)	-9.9%
Transfers	100,419,753	100,582,117	42,646,415	42.4%	31,116,085	11,530,330	37.1%
Total NPE	**$ 1,287,232,955**	**$ 1,287,941,955**	**$ 277,904,704**	**21.6%**	**$ 262,549,408**	**$ 15,355,296**	**5.8%**
Total General Fund Expenditures	**$ 2,256,647,832**	**$ 2,258,456,832**	**$ 532,264,532**	**23.6%**	**$ 515,666,310**	**$ 16,598,222**	**3.2%**
General Fund Encumbrances			115,500,444		113,275,864	2,224,579	
Net Impact	**$ -**	**$ -**	**$ (478,014,547)**		**$ (467,310,251)**	**$ (10,704,297)**	

[1] Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Property Taxes	**$ 17,315,372**	**$ 881,021,758**	**2.0%**	**$ 17,406,026**	**$ (90,654)**	**-0.5%**
Sales Taxes	**31,532,018**	**386,667,688**	**8.2%**	**32,683,378**	**(1,151,360)**	**-3.5%**
Transient Occupancy Taxes	**36,120,822**	**169,650,343**	**21.3%**	**32,294,483**	**3,826,340**	**11.8%**
Property Transfer Tax	**944,335**	**12,027,095**	**7.9%**	**981,398**	**(37,063)**	**-3.8%**
Licenses & Permits						
Business Taxes	4,758,887	28,043,574	17.0%	4,915,822	(156,935)	-3.2%
Rental Unit Taxes	414,139	7,284,502	5.7%	449,864	(35,725)	-7.9%
Parking Meters	-	7,379,654	0.0%	-	-	100.0%
Alarm Permit Fees	221,926	1,090,766	20.3%	254,319	(32,393)	-12.7%
Other Licenses and Permits	2,481,554	14,014,499	17.7%	2,475,892	5,662	0.2%
Total Licenses & Permits	**7,876,505**	**57,812,995**	**13.6%**	**8,095,897**	**(219,392)**	**-2.7%**
Fines & Forfeitures						
Parking Citations	-	37,742,993	0.0%	2,814,263	(2,814,263)	-100.0%
Municipal Court	414,389	2,975,569	13.9%	199,333	215,056	107.9%
Other Fines & Forfeitures	908,769	5,132,017	17.7%	762,316	146,453	19.2%
Negligent Impound	-	-	100.0%	-	-	100.0%
Total Fines & Forfeitures	**1,323,158**	**45,850,579**	**2.9%**	**3,775,912**	**(2,452,754)**	**-65.0%**
Interest & Dividends	**(735,422)**	**11,337,561**	**-6.5%**	**(5,605,109)**	**4,869,687**	**-86.9%**
Franchises						
SDG&E	-	70,317,989	0.0%	-	-	100.0%
CATV	-	8,265,275	0.0%	-	-	100.0%
Refuse Collection	104	15,136,439	0.0%	-	104	100.0%
Other Franchises	992,421	11,970,873	8.3%	8,749,191	(7,756,770)	-88.7%
Total Franchises	**992,524**	**105,690,576**	**0.9%**	**8,749,191**	**(7,756,667)**	**-88.7%**
Rents & Concessions						
Mission Bay	9,555,791	41,442,951	23.1%	8,273,937	1,281,855	15.5%
Pueblo Lands	1,970,587	10,433,391	18.9%	1,588,340	382,247	24.1%
Other Rents and Concessions	4,531,457	33,454,666	13.5%	5,155,835	(624,378)	-12.1%
Total Rents & Concessions	**16,057,835**	**85,331,008**	**18.8%**	**15,018,111**	**1,039,724**	**6.9%**

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Schedule 1 (cont.)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Revenue from Other Agencies	$ 3,525,320	$ 11,819,640	29.8%	$ 1,667,522	$ 1,857,798	111.4%
Charges for Current Services	38,357,491	376,477,511	10.2%	33,632,868	4,724,623	14.0%
Other Revenue	3,644,977	3,132,681	116.4%	872,900	2,772,077	317.6%
Transfers	12,795,491	111,637,397	11.5%	12,059,346	736,146	6.1%
Total General Fund Revenue	$ 169,750,428	$ 2,258,456,832	7.5%	$ 161,631,923	$ 8,118,505	5.0%

[1] Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
City Attorney	$ 23,866,220	$ 102,835,314	23.2%	$ 23,665,629	$ 200,591	0.8%
City Auditor	1,264,508	6,097,456	20.7%	1,326,175	(61,666)	-4.6%
City Clerk	1,825,288	8,100,310	22.5%	1,840,574	(15,286)	-0.8%
City Council - District 1	434,853	2,145,745	20.3%	443,888	(9,035)	-2.0%
City Council - District 2	529,658	2,426,545	21.8%	522,164	7,494	1.4%
City Council - District 3	521,173	2,372,464	22.0%	534,346	(13,173)	-2.5%
City Council - District 4	441,868	2,233,274	19.8%	393,296	48,573	12.4%
City Council - District 5	478,037	2,295,728	20.8%	476,877	1,160	0.2%
City Council - District 6	460,240	2,160,318	21.3%	507,882	(47,643)	-9.4%
City Council - District 7	453,367	2,323,052	19.5%	488,716	(35,350)	-7.2%
City Council - District 8	452,443	2,307,264	19.6%	511,687	(59,244)	-11.6%
City Council - District 9	462,475	2,182,079	21.2%	467,380	(4,905)	-1.0%
City Planning	5,180,067	21,134,260	24.5%	5,224,264	(44,197)	-0.8%
City Treasurer	5,448,668	22,101,495	24.7%	4,477,929	970,739	21.7%
Citywide Program Expenditures	54,036,301	214,798,507	25.2%	42,738,685	11,297,616	26.4%
Commission on Police Practices	504,613	2,580,965	19.6%	427,986	76,627	17.9%
Communications	1,432,401	5,957,174	24.0%	1,982,732	(550,331)	-27.8%
Compliance[2]	0	-	100.0%	1,613,854	(1,613,854)	-100.0%
Council Administration	564,242	3,307,208	17.1%	588,869	(24,627)	-4.2%
Department of Finance	7,551,115	30,575,767	24.7%	7,489,681	61,434	0.8%
Department of Information Technology	682,199	3,492,221	19.5%	807,520	(125,321)	-15.5%
Development Services	2,840,069	11,585,255	24.5%	3,292,687	(452,618)	-13.7%
Economic Development	4,130,017	20,421,068	20.2%	4,291,410	(161,393)	-3.8%
Environmental Services	5,277,319	34,586,497	15.3%	7,487,613	(2,210,294)	-29.5%
Ethics Commission	441,607	1,983,250	22.3%	436,180	5,427	1.2%
Fire-Rescue	102,988,687	397,987,865	25.9%	97,518,767	5,469,920	5.6%
General Services	6,308,537	28,524,366	22.1%	6,886,203	(577,665)	-8.4%
Homelessness Strategies & Solutions	4,774,781	61,988,102	7.7%	4,434,561	340,219	7.7%
Human Resources	2,438,842	9,854,203	24.7%	2,458,392	(19,549)	-0.8%
Library	17,217,848	74,219,815	23.2%	18,256,798	(1,038,949)	-5.7%
Office of Emergency Services	1,039,246	4,282,962	24.3%	1,201,898	(162,652)	-13.5%
Office of the IBA	1,102,068	4,910,285	22.4%	1,173,932	(71,864)	-6.1%
Office of the Mayor	2,306,244	10,294,948	22.4%	2,735,035	(428,791)	-15.7%
Parks & Recreation	50,613,380	195,864,914	25.8%	47,076,801	3,536,579	7.5%

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Schedule 2 (cont.)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Performance & Analytics	$ 1,335,618	$ 5,705,431	23.4%	$ 1,006,316	$ 329,303	32.7%
Personnel	3,787,685	16,582,421	22.8%	4,029,399	(241,714)	-6.0%
Police	172,470,444	718,299,548	24.0%	170,952,795	1,517,649	0.9%
Public Utilities	1,088,947	3,126,918	34.8%	935,419	153,528	16.4%
Purchasing & Contracting	3,002,448	12,943,732	23.2%	2,802,911	199,537	7.1%
Stormwater	13,478,399	68,257,803	19.7%	13,788,893	(310,495)	-2.3%
Transportation	29,032,608	135,610,303	21.4%	28,370,169	662,439	2.3%
Total General Fund Expenditures	**$ 532,264,532**	**$ 2,258,456,832**	**23.6%**	**$ 515,666,310**	**$ 16,598,222**	**3.2%**

[1] Includes adjustments made in future periods

[2] Merged with Risk Management, Department of Information Technology and City Attorney in Fiscal Year 2027

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Citywide Program Expenditures						
Administrative Expenditures	$ 343,953	$ 5,140,571	6.7%	$ 290,537	$ 53,416	18.4%
Assessments To Public Property	-	1,478,066	0.0%	-	-	100.0%
Citywide Elections	-	2,331,000	0.0%	-	-	100.0%
Corporate Master Leases Rent	4,461,471	13,503,359	33.0%	5,089,882	(628,411)	-12.3%
Deferred Capital Debt Service	42,647,865	67,381,950	63.3%	30,686,340	11,961,526	39.0%
Insurance	4,733,688	7,305,689	64.8%	4,592,369	141,319	3.1%
Memberships	1,152,168	1,345,846	85.6%	1,092,986	59,181	5.4%
Office Space Rent	-	1,103,699	0.0%	-	-	100.0%
PL Claims Trans-Ins	-	32,489,727	0.0%	-	-	100.0%
Preservation of Benefits	-	957,000	0.0%	-	-	100.0%
Property Tax Administration	(102,641)	5,197,941	-2.0%	94,946	(197,587)	-208.1%
Public Liability Claims Xfer-Claims Fund	-	31,657,782	0.0%	-	-	100.0%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Right-of-Way Permit Reimbursements	3,727	11,642,031	0.0%	4,980	(1,253)	-25.2%
Special Consulting Services	11,950	400,000	3.0%	19,171	(7,221)	-37.7%
Supplemental COLA Benefit	784,120	893,000	87.8%	867,475	(83,355)	-9.6%
Transfer to Park Improvement Funds	-	21,442,951	0.0%	-	-	100.0%
TRANS Interest Expense Transfer Fund	-	9,219,720	0.0%	-	-	100.0%
Total Citywide Program Expenditures	**$ 54,036,301**	**$ 214,798,507**	**25.2%**	**$ 42,738,685**	**$ 11,297,616**	**26.4%**

[1] Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Adopted Budget	FY27 Current Budget	FY27 Budget Change	FY27% of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Council District 1	$ 434,853	$ 2,105,711	$ 2,105,711	$ -	20.7%	$ 443,888	$ (9,035)	-2.0%
District 1 CPPS	-	100,000	40,034	(59,966)	0.0%	-	-	100.0%
Total Council District 1	**434,853**	**2,205,711**	**2,145,745**	**(59,966)**	**20.3%**	**443,888**	**(9,035)**	**-2.0%**
Council District 2	529,658	2,376,545	2,376,545	-	22.3%	522,164	7,494	1.4%
District 2 CPPS	-	100,000	50,000	(50,000)	0.0%	-	-	100.0%
Total Council District 2	**529,658**	**2,476,545**	**2,426,545**	**(50,000)**	**21.8%**	**522,164**	**7,494**	**1.4%**
Council District 3	521,173	2,272,464	2,272,464	-	22.9%	534,346	(13,173)	-2.5%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	**521,173**	**2,372,464**	**2,372,464**	**-**	**22.0%**	**534,346**	**(13,173)**	**-2.5%**
Council District 4	441,868	2,133,274	2,133,274	-	20.7%	393,296	48,573	12.4%
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 4	**441,868**	**2,233,274**	**2,233,274**	**-**	**19.8%**	**393,296**	**48,573**	**12.4%**
Council District 5	478,037	2,197,228	2,197,228	-	21.8%	476,877	1,160	0.2%
District 5 CPPS	-	100,000	98,500	(1,500)	0.0%	-	-	100.0%
Total Council District 5	**478,037**	**2,297,228**	**2,295,728**	**(1,500)**	**20.8%**	**476,877**	**1,160**	**0.2%**
Council District 6	460,240	2,060,318	2,060,318	-	22.3%	507,882	(47,643)	-9.4%
District 6 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 6	**460,240**	**2,160,318**	**2,160,318**	**-**	**21.3%**	**507,882**	**(47,643)**	**-9.4%**
Council District 7	453,367	2,223,052	2,223,052	-	20.4%	488,716	(35,350)	-7.2%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	**453,367**	**2,323,052**	**2,323,052**	**-**	**19.5%**	**488,716**	**(35,350)**	**-7.2%**
Council District 8	452,443	2,207,264	2,207,264	-	20.5%	511,687	(59,244)	-11.6%
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 8	**452,443**	**2,307,264**	**2,307,264**	**-**	**19.6%**	**511,687**	**(59,244)**	**-11.6%**
Council District 9	462,475	2,085,079	2,085,079	-	22.2%	467,380	(4,905)	-1.0%
District 9 CPPS	-	100,000	97,000	(3,000)	0.0%	-	-	100.0%
Total Council District 9	**462,475**	**2,185,079**	**2,182,079**	**(3,000)**	**21.2%**	**467,380**	**(4,905)**	**-1.0%**
Total Council Districts	**$ 4,234,113**	**$ 20,560,935**	**$ 20,446,469**	**$ (114,466)**	**20.7%**	**$ 4,346,236**	**$ (112,123)**	**-2.6%**

[1] Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Airports Fund	$ 2,546,994	$ 8,892,740	28.6%	$ 2,038,749	$ 508,245	24.9%
Automated Refuse Container Fund	-	-	100.0%	20,746	(20,746)	-100.0%
Central Stores Internal Service Fund	2,260,810	11,612,451	19.5%	2,360,120	(99,311)	-4.2%
Climate Equity Fund	74,565	-	100.0%	123,809	(49,244)	-39.8%
Community Equity Fund	1,221	-	100.0%	(94)	1,315	-1392.4%
Concourse and Parking Garages Operating Fund	387,460	2,365,756	16.4%	555,231	(167,771)	-30.2%
Convention Center Expansion Funds	268,759	13,346,510	2.0%	589,099	(320,340)	-54.4%
Development Services Fund	43,840,411	160,380,282	27.3%	49,641,982	(5,801,571)	-11.7%
Energy Conservation Program Fund	30,080	6,914,050	0.4%	14,658	15,422	105.2%
Energy Independence Fund	907	-	100.0%	(11,387)	12,294	-108.0%
Engineering and Capital Projects	46,251,424	171,470,339	27.0%	48,334,945	(2,083,521)	-4.3%
Environmental Growth Fund 1/3	38,872	7,880,560	0.5%	1,188,021	(1,149,149)	-96.7%
Environmental Growth Fund 2/3	107,175	15,768,120	0.7%	2,314,388	(2,207,214)	-95.4%
Facilities Financing Fund	-	-	100.0%	17,063	(17,063)	-100.0%
Fire/Emergency Medical Services Fund	19,393,440	144,691,499	13.4%	20,128,233	(734,793)	-3.7%
Fire and Lifeguard Facilities Fund	(186)	1,333,300	0.0%	644	(830)	-128.8%
Fleet Operations	20,479,005	180,148,647	11.4%	29,820,914	(9,341,909)	-31.3%
Gas Tax Fund	4,467,638	41,301,531	10.8%	3,418,451	1,049,187	30.7%
General Plan Maintenance Fund	1,466,032	6,000,000	24.4%	1,704,850	(238,818)	-14.0%
GIS Fund	3,726	5,575,181	0.1%	15,797	(12,072)	-76.4%
Golf Course Fund	12,652,076	34,374,347	36.8%	11,789,323	862,753	7.3%
Information Technology Fund	60,640	83,495,859	0.1%	115,657	(55,017)	-47.6%
Junior Lifeguard Program Fund	11,068	1,193,420	0.9%	57,714	(46,646)	-80.8%
Local Enforcement Agency Fund	635,720	1,218,475	52.2%	648,966	(13,247)	-2.0%
Long Range Property Management Fund	646,741	595,000	108.7%	601,811	44,931	7.5%
Los Penasquitos Canyon Preserve Fund	7,725	31,920	24.2%	7,725	-	0.0%
Low-Moderate Income Housing Asset Fund	1,374,063	1,209,014	113.7%	1,738,754	(364,691)	-21.0%
Maintenance Assessment District (MAD) Funds	309,193	37,758,752	0.8%	965,527	(656,334)	-68.0%
Mission Bay/Balboa Park Improvement Fund	-	-	100.0%	226,083	(226,083)	-100.0%
Mission Bay Improvement Fund	339,762	13,937,918	2.4%	572,161	(232,399)	-40.6%
New Convention Facility Fund	1,494,113	2,988,226	50.0%	1,450,596	43,517	3.0%
OneSD Support Fund	18,210	30,862,368	0.1%	79,307	(61,096)	-77.0%
Parking Meter Operations	5,470,489	25,095,980	21.8%	4,743,078	727,411	15.3%
PETCO Park Fund	10,583,839	18,496,415	57.2%	5,395,294	5,188,546	96.2%
Public Art Fund	12,529	-	100.0%	204,479	(191,949)	-93.9%
Public Safety Services & Debt Service Fund	2,467,655	13,448,105	18.3%	2,333,379	134,276	5.8%
Publishing Services Internal Fund	242,158	1,947,049	12.4%	173,655	68,504	39.4%
Recycling Fund	2,817,785	27,388,372	10.3%	2,338,356	479,429	20.5%
Refuse Disposal Fund	15,220,703	73,062,660	20.8%	17,321,532	(2,100,829)	-12.1%
Refuse Disposal - Miramar Clousure	240,915	625,000	38.5%	349,952	(109,036)	-31.2%

Continued on Next Page

Schedule 3 (cont.)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Regional Park Improvements Fund	$ 174,832	$ 7,505,033	2.3%	$ 250,006	$ (75,174)	-30.1%
Risk Management Administration Fund	4,422,112	20,146,696	21.9%	5,577,533	(1,155,421)	-20.7%
Road Maintenance & Rehabilitation	3,425,838	39,532,696	8.7%	3,342,306	83,533	2.5%
Seized and Forfeited Assets Funds	509,243	-	100.0%	1,068,777	(559,535)	-52.4%
Solid Waste Management Fund	(63,825)	145,087,227	0.0%	(202,082)	138,257	-68.4%
State COPS	4,337	3,400,000	0.1%	24,489	(20,153)	-82.3%
Storm Drain Fund	2,619,668	5,700,000	46.0%	2,535,694	83,974	3.3%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	32,601,465	153,329,704	21.3%	28,264,472	4,336,993	15.3%
TOT - Covention Center	10,127,036	46,018,367	22.0%	8,776,892	1,350,144	15.4%
TOT - Homelessness	6,673,437	31,978,865	20.9%	6,064,231	609,206	10.0%
TOT - Major Events Revolving FD	40,000	240,000	16.7%	50,000	(10,000)	-20.0%
TransNet Extension Funds	11,872,437	49,095,000	24.2%	9,731,094	2,141,344	22.0%
Underground Surcharge Fund	2,923,495	93,686,183	3.1%	4,020,183	(1,096,688)	-27.3%
Wastewater Department Funds	105,333,892	756,550,589	13.9%	113,549,915	(8,216,024)	-7.2%
Water Department Funds	218,114,106	1,024,428,276	21.3%	176,234,523	41,879,583	23.8%
Wireless Communication Technology Fund	67,775	12,711,386	0.5%	52,841	14,935	28.3%
Zoological Exhibits Maintenance Fund	592,297	22,801,395	2.6%	591,199	1,097	0.2%

[1] Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Airports Fund	$ 2,158,124	$ 11,682,298	18.5%	$ 2,391,958	$ (233,834)	-9.8%
Automated Refuse Container Fund	-	-	100.0%	(858)	858	-100.0%
Capital Outlay - Misc Revenue	-	161,349	0.0%	3,973,429	(3,973,429)	-100.0%
Central Stores Internal Service Fund	3,151,788	11,686,817	27.0%	3,019,046	132,742	4.4%
Climate Equity Fund	-	-	100.0%	706	(706)	-100.0%
Community Equity Fund	-	195,575	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	385,540	4,262,403	9.0%	758,892	(373,352)	-49.2%
Convention Center Expansion Funds	302,585	13,346,510	2.3%	481,444	(178,859)	-37.2%
Development Services Fund	34,568,551	157,542,986	21.9%	36,009,198	(1,440,647)	-4.0%
Energy Conservation Program Fund	1,549,649	7,537,809	20.6%	1,481,829	67,820	4.6%
Energy Independence Fund	-	118,292	0.0%	40,818	(40,818)	-100.0%
Engineering and Capital Projects	41,213,079	182,751,272	22.6%	44,181,880	(2,968,801)	-6.7%
Environmental Growth Fund 1/3	1,153,101	7,947,834	14.5%	552,778	600,323	108.6%
Environmental Growth Fund 2/3	232,924	27,765,022	0.8%	394,689	(161,765)	-41.0%
Facilities Financing Fund	-	-	100.0%	(1,300)	1,300	-100.0%
Fire/Emergency Medical Services Fund	3,569,132	152,492,192	2.3%	22,342,978	(18,773,846)	-84.0%
Fire and Lifeguard Facilities Fund	1,183,125	1,333,300	88.7%	1,152,000	31,125	2.7%
Fleet Operations	46,934,637	330,493,456	14.2%	41,509,826	5,424,811	13.1%
Gas Tax Fund	10,089,915	41,301,519	24.4%	9,410,263	679,652	7.2%
General Plan Maintenance Fund	2,383,294	7,020,362	33.9%	2,724,945	(341,651)	-12.5%
GIS Fund	2,625,324	5,738,219	45.8%	2,899,023	(273,698)	-9.4%
Golf Course Fund	7,572,195	38,083,421	19.9%	6,218,052	1,354,142	21.8%
Information Technology Fund	12,788,524	83,375,838	15.3%	12,719,685	68,840	0.5%
Infrastructure Fund	-	0	0.0%	(18,961)	18,961	-100.0%
Junior Lifeguard Program Fund	702,765	1,448,953	48.5%	666,163	36,602	5.5%
Local Enforcement Agency Fund	277,774	1,227,902	22.6%	289,038	(11,264)	-3.9%
Long Range Property Management Fund	13,403	3,482,766	0.4%	(85,786)	99,189	-115.6%
Los Penasquitos Canyon Preserve Fund	1,987	15,125	13.1%	1,921	66	3.4%
Low-Moderate Income Housing Asset Fund	1,872,089	67,770,790	2.8%	1,653,584	218,505	13.2%
Maintenance Assessment District (MAD) Funds	5,735,220	47,120,484	12.2%	5,877,547	(142,326)	-2.4%
Mission Bay/Balboa Park Improvement Fund	1,021	99,747	1.0%	2,359	(1,338)	-56.7%
New Convention Facility Fund	996,076	2,988,226	33.3%	1,450,596	(454,520)	-31.3%
OneSD Support Fund	3,012,406	33,999,629	8.9%	3,171,119	(158,713)	-5.0%
Parking Meter Operations	1,149,283	25,581,613	4.5%	1,408,653	(259,370)	-18.4%
PETCO Park Fund	13,357,853	18,727,781	71.3%	14,126,880	(769,027)	-5.4%
Prop 42 Replacement - Transportation Relief Fund	485	-	100.0%	-	485	100.0%
Public Art Fund	31,910	8,497,322	0.4%	34,913	(3,003)	-8.6%
Public Safety Services & Debt Service Fund	-	13,448,105	0.0%	-	-	100.0%
Publishing Services Internal Fund	345,522	2,103,254	16.4%	379,428	(33,906)	-8.9%
Recycling Fund	3,251,145	31,572,327	10.3%	1,860,715	1,390,431	74.7%
Refuse Disposal Fund	10,260,804	61,891,083	16.6%	9,498,597	762,207	8.0%
Risk Management Administration Fund	4,642,648	20,285,343	22.9%	4,215,837	426,811	10.1%

Continued on Next Page

Schedule 4 (cont.)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Road Maintenance & Rehabilitation	$ 3,495,907	$ 60,700,595	5.8%	$ 4,371,217	$ (875,310)	-20.0%
Seized and Forfeited Assets Funds	182,702	1,714,638	10.7%	206,579	(23,877)	-11.6%
Solid Waste Management Fund	29,199,628	149,479,201	19.5%	19,208,208	9,991,420	52.0%
State COPS	2,904,595	5,636,080	51.5%	2,793,740	110,855	4.0%
Storm Drain Fund	344,347	5,624,045	6.1%	140,307	204,040	145.4%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	11,048,837	153,342,268	7.2%	9,014,681	2,034,157	22.6%
TOT - Covention Center	1,494,113	10,237,621	14.6%	-	1,494,113	100.0%
TOT - Homelessness	-	31,978,865	0.0%	-	-	100.0%
TOT - Major Events Revolving FD	18,000	864,757	2.1%	19,380	(1,380)	-7.1%
TransNet Extension Funds	5,835,245	23,336,265	25.0%	5,578,314	256,931	4.6%
Underground Surcharge Fund	6,074,293	165,830,397	3.7%	3,055,393	3,018,900	98.8%
Wastewater Department Funds	77,041,113	505,116,986	15.3%	80,484,683	(3,443,570)	-4.3%
Water Department Funds	228,033,714	959,699,957	23.8%	218,297,631	9,736,083	4.5%
Wireless Communication Technology Fund	4,566,419	13,264,654	34.4%	4,162,714	403,705	9.7%
Zoological Exhibits Maintenance Fund	-	22,801,395	0.0%	-	-	100.0%

[1] Includes adjustments made in future periods