

# Engineering and Capital Projects



## Description

The Engineering & Capital Projects Department (E&CP) strives to provide quality engineering, program and construction management, and inspection services that enhance the safety and the environment of the City of San Diego. The department has approximately 800 engineers, surveyors, and support staff that provide a full range of engineering services for the City's Capital Improvements Program (CIP), such as structural, electrical, and traffic engineering; materials testing, and surveying. E&CP is responsible for: project planning, designing, and construction management of public improvement projects; the quality assurance and inspection of public and private work permitted in rights-of-way; surveying, and materials testing services.

E&CP supports a broad range of projects for various asset types including libraries, fire, lifeguard and police stations, parks and recreation centers; outdoor lighting, streetlights and traffic signals; street and sidewalk improvements, bikeways and other transportation projects; drainage and flood control facilities, water and sewer pipeline, treatment plants and pump stations; and undergrounded utilities. E&CP is also responsible for the asset management of the citywide survey monumentation.

The ADA Compliance and Accessibility section within the Sustainability and Mobility Department has been restructured into E&CP. In Fiscal Year 2025, the ADA Compliance and Accessibility section within the Sustainability and Mobility Department merged into E&CP.

### ***The vision is:***

To be the innovative Industry leader in developing high quality public infrastructure systems.

### ***The mission is:***

To deliver high quality public infrastructure systems by cultivating diverse expertise and leveraging our engineering responsibility in a collaborative and inter-disciplinary environment.

# Engineering and Capital Projects

## Goals and Objectives

**Goal 1: *Provide quality, safe, reliable and equitable infrastructure and related services***

- Provide high quality customer service to City departments and residents.
- Deliver high-quality, long-lasting infrastructure and assets.
- Providing consistent community engagement, up-to-date communication, and timely responses across all project types via the CIP website.
- Incorporate equity into development of CIP projects, per Council Policy 800-14.

**Goal 2: *Provide timely and efficient delivery of projects***

- Deliver capital projects within the established standard durations based on project asset types.
- Control project costs in order to deliver the project within statewide benchmarking metrics.

**Goal 3: *Cultivate a positive departmental culture that prioritizes diversity and inclusion to foster innovation***

- Partner with City departments and other government agencies to improve organizational effectiveness.
- Support staff with opportunities for growth and development.

**Goal 4: *City facilities, activities, benefits, programs, and services operated or funded by the City are fully accessible to, and useable by, people with disabilities in accordance with the Americans with Disabilities Act, as well as other federal, state, and local access codes and disability rights laws***

- Update and manage the City's public rights-of-way (PROW) and facilities Transition Plans per state and federal regulations.
- Manage the City's complaint program for individuals with disabilities (per state and federal regulations), working with asset-managing departments to ensure remediation.
- Provide accessibility-related policy and technical training and advisement to all City departments to ensure City CIP and PROW facilities are built to current code; provide City with updates and advisement on new and existing access codes regulations.

# Engineering and Capital Projects

## Budget Equity Impact Statement

### Equity Highlights

*Examples from the current fiscal year.*

- During Fiscal Year 2025, E&CP replaced 222 desktops, laptops, tablets, and associated accessories, 2 plotter printers, and 100 computer monitors in order to provide E&CP staff the tools necessary to work efficiently and effectively in the office or while working remotely (telework).
- The E&CP Department partnered with the University of San Diego and held its first ever Conscious Leadership Academy with a focus on effective leadership skills. The Academy has laid a solid foundation for a more conscious, effective, and empowered leadership culture within E&CP.
- The Department hired 15.00 various interns in different sections throughout the year by utilizing the Employe & Empower Internship Program, which is designed to provide paid internships to young people and students from communities of concern such as low-income, unemployed, justice-involved, in foster care, or have experienced substance abuse or mental health issues.

### Budget Equity Lens Summary

#### Ongoing Operations

*Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?*

#### Yes

There are opportunities to adjust the department's ongoing operations to mitigate the impacts of potential disparities as the result of budget reductions: The Department will continue to provide mandatory State and Federal training needed to meet the requirements of the job, provide in-house training using in-house subject matter experts, and seek out City of San Diego sponsored training opportunities offered through SuccessFactors or LinkedIn Learning. The Department will not proactively replace IT equipment once it's reached its useful life but rather postpone the replacements to the following fiscal year and move to a "break-fix" service model where the department will only repair or replace equipment when it breaks down.

#### Budget Adjustment(s)

*Do the requests impact existing or potential disparities?*

#### Yes

The Department is requesting hourly funding for interns to be paid for through the Employ and Empower Internship Program. This request will allow the department to provide paid internships to young people and students who are applicants from communities of concern, such as low-income, unemployed, justice-involved, in foster care, or have experienced substance abuse or mental health issues. This request will employ and empower the next generation of public servants at the City. This request will also increase access to the City's Employ & Empower Internship Program.

# Engineering and Capital Projects

## Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Projects awarded	Percentage of Capital Improvement Program (CIP) projects awarded on published target	94.7%	94.6%	80%
Projects completed	Percentage of CIP projects substantially completed construction by target date	50.0%	65.7%	80%
Projects recognition	Percentage of CIP projects that received an award of recognition from various engineering associations outside the City	87.5%	92.9%	80%
Accessibility complaints resolved	Percentage of accessibility-related (ADA) complaints resolved by all City departments in a fiscal year.	72%	73%	80%

# Engineering and Capital Projects

## Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
FTE Positions (Budgeted)	787.40	839.40	769.00	(70.40)
Personnel Expenditures	\$ 126,353,765	\$ 143,496,958	\$ 156,320,208	\$ 12,823,250
Non-Personnel Expenditures	20,161,499	22,860,804	22,750,164	(110,640)
<b>Total Department Expenditures</b>	<b>\$ 146,515,264</b>	<b>\$ 166,357,762</b>	<b>\$ 179,070,372</b>	<b>\$ 12,712,610</b>
<b>Total Department Revenue</b>	<b>\$ 161,891,228</b>	<b>\$ 172,656,515</b>	<b>\$ 167,180,209</b>	<b>\$ (5,476,306)</b>

## Engineering & Capital Projects Fund

### Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Architectural Engineering & Parks	\$ 16,668,342	\$ -	\$ -	-
Business Operations & Employee Services	26,754,702	33,746,514	34,017,378	270,864
Capital Asset Management	3,323,296	5,764,480	-	(5,764,480)
Construction Engineering Support	20,734,734	22,499,189	26,411,221	3,912,032
Construction Management & Field Engineer	30,094,154	29,088,606	31,115,449	2,026,843
Engineering & Capital Projects	1,444,807	3,516,777	2,132,491	(1,384,286)
Facilities & Parks Project Delivery	-	10,287,134	11,040,141	753,007
Infrastructure Construction Management	-	7,804,744	7,055,875	(748,869)
Program & Project Development	12,569,100	8,856,206	17,924,924	9,068,718
Project Development & Management	-	467,869	414,350	(53,519)
Project Management Office	10,478,250	11,573,808	13,331,788	1,757,980
Public Works-Contracting	124	-	-	-
SW & T Project Delivery	-	14,091,715	15,492,619	1,400,904
Transportation Engineering Operations	13,585	-	-	-
Transportation & Utility Engineering	24,434,170	-	-	-
Utilities Project Delivery	-	18,660,720	20,134,136	1,473,416
<b>Total</b>	<b>\$ 146,515,264</b>	<b>\$ 166,357,762</b>	<b>\$ 179,070,372</b>	<b>\$ 12,712,610</b>

### Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Architectural Engineering & Parks	104.80	0.00	0.00	0.00
Business Operations & Employee Services	67.00	63.00	53.50	(9.50)
Capital Asset Management	1.00	26.00	0.00	(26.00)
Construction Engineering Support	143.00	142.00	135.00	(7.00)
Construction Management & Field Engineer	162.00	158.00	150.00	(8.00)
Engineering & Capital Projects	3.00	17.00	14.50	(2.50)
Facilities & Parks Project Delivery	0.00	57.00	51.00	(6.00)
Infrastructure Construction Management	0.00	38.00	31.00	(7.00)
Program & Project Development	94.80	67.00	89.00	22.00
Project Development & Management	0.00	2.00	2.00	0.00

# Engineering and Capital Projects

## Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Project Management Office	72.00	73.00	70.00	(3.00)
SW & T Project Delivery	0.00	77.00	71.00	(6.00)
Transportation & Utility Engineering	139.80	0.00	0.00	0.00
Utilities Project Delivery	0.00	119.40	102.00	(17.40)
<b>Total</b>	<b>787.40</b>	<b>839.40</b>	<b>769.00</b>	<b>(70.40)</b>

## Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Salary and Benefit Adjustments</b> Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	\$ 21,521,359	\$ -
<b>Support for Gibbs Drive Office Tenant Improvements</b> Addition of one-time non-personnel expenditures to support Gibbs Drive office tenant improvements.	0.00	1,500,000	-
<b>Support for Information Technology</b> Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	889,288	-
<b>Restructure of ADA Compliance and Accessibility</b> Transfer of 1.00 Program Manager and 1.00 Project Assistant associated to the ADA Compliance and Accessibility Program from the Sustainability and Mobility Department to the Engineering and Capital Projects Department.	2.00	534,607	-
<b>Computer Aided Design and Drafting (CADD) Application Support</b> Addition of CADD application services to support the department's transition to a new provider.	0.00	395,273	-
<b>Support for Stormwater and Other Emergency Projects</b> Addition of 1.00 Assistant Deputy Director to support Stormwater and other emergency projects.	1.00	272,975	-
<b>Employ and Empower Program Support</b> Addition of 4.00 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	4.00	220,742	220,867
<b>Support for Americans with Disabilities Act (ADA) Compliance Accessibility Program</b> Addition of 1.00 Project Officer 2, one-time non-personnel expenditures, and associated revenue to support the ADA Compliance and Accessibility Program.	1.00	189,256	184,239
<b>One-Time Additions and Annualizations</b> Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(126,075)	(2,061,430)

# Engineering and Capital Projects

## Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Non-Standard Hour Personnel Funding</b> Funding allocated according to a zero-based annual review of hourly funding requirements.	(17.40)	(701,538)	-
<b>Non-Discretionary Adjustment</b> Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	(1,069,966)	-
<b>Reduction of Non-Personnel Expenditures</b> Reduction of supplies, contracts, and IT to meet the budget reduction target.	0.00	(1,704,257)	-
<b>Operational Efficiency</b> Reduction of 61.00 FTE vacant positions and associated revenue due to operational efficiencies.	(61.00)	(9,209,054)	(6,249,489)
<b>Right-of-Way Inspection Fee Revenue</b> Adjustment to reflect revised Public Right-of-Way Inspection fee revenue projections associated with an increase in the fee amounts.	0.00	-	1,320,289
<b>Right-of-Way Permit Reimbursements</b> Revenue adjustment associated with reimbursements from the General Fund for Fiscal Year 2024 inspections for right-of-way utility permits.	0.00	-	1,109,218
<b>Total</b>	<b>(70.40)</b>	<b>\$ 12,712,610</b>	<b>\$ (5,476,306)</b>

## Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ 81,629,391	\$ 95,086,579	\$ 102,854,927	\$ 7,768,348
Fringe Benefits	44,724,374	48,410,379	53,465,281	5,054,902
<b>PERSONNEL SUBTOTAL</b>	<b>126,353,765</b>	<b>143,496,958</b>	<b>156,320,208</b>	<b>12,823,250</b>
<b>NON-PERSONNEL</b>				
Supplies	\$ 390,181	\$ 885,503	\$ 657,780	\$ (227,723)
Contracts & Services	9,287,440	10,804,451	9,867,386	(937,065)
<i>External Contracts &amp; Services</i>	<i>6,521,204</i>	<i>7,926,775</i>	<i>6,641,277</i>	<i>(1,285,498)</i>
<i>Internal Contracts &amp; Services</i>	<i>2,766,236</i>	<i>2,877,676</i>	<i>3,226,109</i>	<i>348,433</i>
Information Technology	7,896,078	9,861,079	10,876,052	1,014,973
Energy and Utilities	405,883	443,218	432,393	(10,825)
Other	873,649	866,553	916,553	50,000
Capital Expenditures	1,308,269	-	-	-
<b>NON-PERSONNEL SUBTOTAL</b>	<b>20,161,499</b>	<b>22,860,804</b>	<b>22,750,164</b>	<b>(110,640)</b>
<b>Total</b>	<b>\$ 146,515,264</b>	<b>\$ 166,357,762</b>	<b>\$ 179,070,372</b>	<b>\$ 12,712,610</b>

## Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Charges for Services	\$ 161,956,907	\$ 172,656,515	\$ 167,180,209	\$ (5,476,306)
Fines Forfeitures and Penalties	35,500	-	-	-

# Engineering and Capital Projects

## Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Other Revenue	5,755	-	-	-
Rev from Money and Prop	(106,934)	-	-	-
<b>Total</b>	<b>\$ 161,891,228</b>	<b>\$ 172,656,515</b>	<b>\$ 167,180,209</b>	<b>\$ (5,476,306)</b>

## Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Adopted	Salary Range	Total
<b>FTE, Salaries, and Wages</b>						
20000011	Account Clerk	2.00	1.00	0.00	\$ 49,620 - 59,689	\$ -
20000012	Administrative Aide 1	15.00	21.00	14.00	58,356 - 70,259	930,776
20000024	Administrative Aide 2	12.00	13.00	13.00	67,180 - 80,983	1,002,363
20001140	Assistant Department Director	3.00	4.00	4.00	98,302 - 372,372	1,020,234
20001202	Assistant Deputy Director	7.00	10.00	10.00	78,886 - 290,057	2,236,584
20000070	Assistant Engineer-Civil	234.00	255.00	242.00	100,224 - 120,710	28,189,048
20000071	Assistant Engineer-Civil	3.00	0.00	0.00	100,224 - 120,710	-
20000077	Assistant Engineer-Electrical	9.00	8.00	5.00	100,224 - 120,710	582,978
20000116	Assistant Engineer-Traffic	5.00	5.00	5.00	100,224 - 120,710	600,812
20000143	Associate Engineer-Civil	128.00	144.00	139.00	115,403 - 139,317	19,083,887
20000150	Associate Engineer-Electrical	4.00	4.00	5.00	115,403 - 139,317	681,093
20000167	Associate Engineer-Traffic	5.00	4.00	4.00	115,403 - 139,317	557,268
20000119	Associate Management Analyst	17.00	18.00	19.00	85,285 - 103,085	1,706,299
20000162	Associate Planner	10.00	10.00	11.00	93,825 - 113,371	1,116,870
20000110	Auto Messenger 2	1.00	1.00	1.00	42,806 - 51,586	51,586
20000539	Clerical Assistant 2	5.00	4.00	3.00	47,174 - 56,871	169,760
20000545	Contracts Processing Clerk	3.00	3.00	1.00	47,153 - 56,959	56,871
20000366	Customer Services Supervisor	2.00	0.00	0.00	98,140 - 118,444	-
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	235,337
20001168	Deputy Director	7.00	10.00	9.00	78,886 - 290,057	2,131,800
20000105	Development Project Manager 3	0.00	0.00	1.00	131,040 - 158,427	157,903
21000451	Environmental Biologist 3	3.00	3.00	2.00	102,517 - 124,117	245,447
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
21000433	Geographic Info Systems Analyst 3	0.00	1.00	1.00	95,463 - 115,381	111,204
20000178	Information Systems Administrator	1.00	1.00	1.00	115,905 - 140,388	140,388
20000290	Information Systems Analyst 2	3.00	3.00	3.00	86,945 - 105,050	309,090
20000293	Information Systems Analyst 3	3.00	3.00	3.00	95,463 - 115,381	326,225
20000998	Information Systems Analyst 4	2.00	2.00	2.00	107,322 - 130,079	258,674
20000377	Information Systems Technician	1.00	1.00	0.00	68,468 - 82,555	-
20000669	Landscape Designer	4.00	4.00	3.00	118,646 - 143,315	424,584



# Engineering and Capital Projects

## Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Adopted	Salary Range	Total
20001018	Land Surveying Assistant	34.00	34.00	31.00	100,420 - 121,037	3,665,020
20001019	Land Surveying Associate	10.00	10.00	10.00	115,643 - 139,623	1,381,572
90001073	Management Intern - Hourly	3.40	12.40	4.00	38,548 - 49,686	203,400
20000756	Office Support Specialist	4.00	1.00	1.00	48,747 - 58,684	53,523
20000639	Organization Effectiveness Supervisor	1.00	1.00	1.00	95,528 - 115,774	115,774
20000680	Payroll Specialist 2	4.00	4.00	4.00	57,330 - 69,255	252,747
20000740	Principal Drafting Aide	9.00	2.00	0.00	71,548 - 86,661	-
20000743	Principal Engineering Aide	58.00	61.00	50.00	86,617 - 104,810	5,111,850
20000518	Principal Survey Aide	20.00	20.00	18.00	86,792 - 105,094	1,801,696
20001222	Program Manager	4.00	6.00	7.00	78,886 - 290,057	1,272,517
20000760	Project Assistant	32.00	24.00	23.00	96,372 - 116,116	2,515,968
20000761	Project Officer 1	13.00	11.00	11.00	111,012 - 134,025	1,438,101
20000763	Project Officer 2	6.00	8.00	9.00	127,936 - 154,642	1,367,165
20001042	Safety and Training Manager	1.00	1.00	1.00	102,819 - 124,600	122,731
20000854	Safety Representative 2	1.00	1.00	1.00	77,724 - 93,999	93,999
20000885	Senior Civil Engineer	38.00	45.00	42.00	132,962 - 160,742	6,710,529
20000400	Senior Drafting Aide	0.00	1.00	0.00	63,576 - 76,833	-
20000904	Senior Electrical Engineer	1.00	2.00	1.00	132,962 - 160,742	160,742
20000900	Senior Engineering Aide	11.00	11.00	10.00	76,920 - 93,017	828,198
20001014	Senior Land Surveyor	2.00	2.00	2.00	133,268 - 161,092	322,184
20000015	Senior Management Analyst	16.00	16.00	16.00	93,628 - 113,219	1,786,502
20000918	Senior Planner	6.00	6.00	5.00	108,064 - 130,669	635,464
20000916	Senior Public Information Officer	0.00	1.00	0.00	93,573 - 113,072	-
20000929	Senior Survey Aide	4.00	4.00	4.00	77,073 - 93,257	355,129
20000926	Senior Traffic Engineer	1.00	1.00	1.00	132,962 - 160,742	160,742
90000964	Student Engineer - Hourly	4.00	4.00	0.00	38,220 - 45,798	-
90001146	Student Intern - Hourly	0.00	1.00	0.00	35,880 - 42,522	-
20000970	Supervising Management Analyst	9.00	9.00	9.00	100,377 - 121,605	1,085,663
20001021	Supervising Public Information Officer	0.00	1.00	1.00	102,752 - 124,175	118,551
21000177	Trainer	2.00	2.00	2.00	83,254 - 100,603	195,966
20001041	Training Supervisor	2.00	2.00	2.00	91,402 - 110,497	217,317
	Architect License Pay					20,898
	Bilingual - Regular					5,824
	Budgeted Personnel Expenditure Savings					(3,004,790)
	Infrastructure In-Training Pay					1,585,839
	Infrastructure Registration Pay					3,489,097
	Landscape Architect Lic					89,386
	Overtime Budgeted					1,400,000
	Reg Pay For Engineers					3,265,853
	Sick Leave - Hourly					6,273
	Special Assignment Pay					48,186

# Engineering and Capital Projects

## Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Adopted	Salary Range	Total
	Termination Pay Annual Leave					195,950
	Vacation Pay In Lieu					1,370,729
<b>FTE, Salaries, and Wages Subtotal</b>		<b>787.40</b>	<b>839.40</b>	<b>769.00</b>		<b>\$ 102,854,927</b>

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
<b>Fringe Benefits</b>				
Employee Offset Savings	\$ 278,458	\$ 306,533	\$ 290,206	\$ (16,327)
Flexible Benefits	9,099,143	10,059,606	10,557,377	497,771
Long-Term Disability	297,678	305,422	463,242	157,820
Medicare	1,214,624	1,334,215	1,490,317	156,102
Other	-	-	-	-
Other Post-Employment Benefits	2,990,359	2,983,498	2,984,776	1,278
Retiree Medical Trust	133,518	154,402	175,125	20,723
Retirement 401 Plan	486,132	560,141	652,427	92,286
Retirement ADC	26,540,736	28,555,295	32,471,418	3,916,123
Retirement DROP	101,610	118,301	137,516	19,215
Risk Management Administration	887,277	999,306	1,221,178	221,872
Supplemental Pension Savings Plan	2,017,748	2,275,338	2,164,005	(111,333)
Unemployment Insurance	81,380	86,801	86,840	39
Workers' Compensation	595,712	671,521	770,854	99,333
<b>Fringe Benefits Subtotal</b>	<b>\$ 44,724,374</b>	<b>\$ 48,410,379</b>	<b>\$ 53,465,281</b>	<b>\$ 5,054,902</b>
<b>Total Personnel Expenditures</b>			<b>\$ 156,320,208</b>	

# Engineering and Capital Projects

## Revenue and Expense Statement (Non-General Fund)

Engineering & Capital Projects Fund	FY2024 Actual	FY2025* Budget	FY2026** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (20,173,523)	\$ (2,673,931)	\$ 14,528,169
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ (20,173,523)</b>	<b>\$ (2,673,931)</b>	<b>\$ 14,528,169</b>
REVENUE			
Charges for Services	\$ 170,965,605	\$ 172,656,515	\$ 167,180,209
Fines Forfeitures and Penalties	35,500	-	-
Other Revenue	5,755	-	-
Revenue from Use of Money and Property	(106,934)	-	-
<b>TOTAL REVENUE</b>	<b>\$ 170,899,926</b>	<b>\$ 172,656,515</b>	<b>\$ 167,180,209</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 150,726,403</b>	<b>\$ 169,982,584</b>	<b>\$ 181,708,378</b>
OPERATING EXPENSE			
Personnel Expenses	\$ 86,160,324	\$ 95,086,579	\$ 102,854,927
Fringe Benefits	46,928,150	48,410,379	53,465,281
Supplies	395,673	885,503	657,780
Contracts & Services	9,324,089	10,804,451	9,867,386
Information Technology	7,952,713	9,861,079	10,876,052
Energy and Utilities	420,054	443,218	432,393
Other Expenses	911,062	866,553	916,553
Capital Expenditures	1,308,269	-	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 153,400,334</b>	<b>\$ 166,357,762</b>	<b>\$ 179,070,372</b>
<b>TOTAL EXPENSE</b>	<b>\$ 153,400,334</b>	<b>\$ 166,357,762</b>	<b>\$ 179,070,372</b>
<b>BALANCE</b>	<b>\$ (2,673,931)</b>	<b>\$ 3,624,822</b>	<b>\$ 2,638,006</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 150,726,403</b>	<b>\$ 169,982,584</b>	<b>\$ 181,708,378</b>

\* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

\*\* Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.