



900 East Gwinnett Street · Savannah, GA 31401

AGENDA NO:2026-07-20-001

BOARD MEETING DATE: July 29, 2025

PROJECT NAME: Proposed FY 2026 Operating Budget & 5 Year Capital Plan

DEPARTMENT: Gloria Royal, Interim Chief Financial Officer/Finance

EXECUTIVE SUMMARY & RECOMMENDATION

Approval and adoption of the proposed FY2026 Operating Budget & 5-Year Capital Plan as presented with recommended and approved revisions. The proposed FY2026 Budget is a balanced operating budget of \$38,687,890 and balanced capital budget of \$27,032,384.

DATE AND IDENTIFICATION OF PRIOR BRIEFING OR AUTHORIZING ACTION:

Budget Workshop #1 April 29, 2025, and Budget Workshop # 2 June 3, 2025, to present overview of the FY2026 Proposed Operating Budget & Five -Year Capital Plan. Agency’s Board Meeting on June 24, 2025, there was no action taken on the FY2026 Operating and Capital Budget, Special Call Meeting, June 30, 2025, a Resolution of the Board of Chatham Area Transit Authority authorizing continued expenditures for fiscal year 2026 under a temporary continuing budget resolution. Budget Workshop, July 15, 2025, new Board of Directors.

ISSUE:

Fiscal obligation to present the Fiscal Year 2026 recommended Chatham Area Transit Authority budget to the Board and to request a public hearing as required by State Law. A Proposed Budget was presented for Board approval, June 24, 2025, and it was decided by the Agency’s Board to have a Special Call Meeting to approve budget allowing additional time for reviewing the budget information. On June 30, 2025, a Special Call meeting was held, and a Continuing Budget Resolution was approved.

As of July 1, 2025, Chatham Area Transit Authority was appointed a new Board of Directors. Staff is requesting the Board’s approval of the FY2026 Operating Budget & 5 -Year Capital Plan.

On July 28, 2025, the Agency received notification from Chatham County informing that the Chatham County Board of Commissioners approved the FY2026 millage rate at 0.940. The FY 2026 rate is .116 less than the FY2025 approved rate of 1.056. The decrease in millage will impact on revenues received and the Agency’s operations.

DISCUSSION:

CAT’s FY2026 begins July 1, 2025, and ends June 30, 2026. The FY2026 Proposed Budget focuses on the following core areas:

- ✓ Service Reliability
- ✓ Fleet replacement
- ✓ Customer Care
- ✓ Building Bus and Public Security Upgrades
- ✓ Competitive pay and benefits
- ✓ Employee Wellness
- ✓ Staff Training & Development
- ✓ Internal Compliance Reviews
- ✓ Policy Review & Updates

There were challenges to address in developing a balanced budget for the FY2026 Proposed Budget. The upcoming year has the uncertainties of some of the funding source availability which can result in a decline in revenue. Also, there is an increase in expense categories primarily insurance coverage, salaries, and wages.

Staff is presenting an Operating Budget of \$38,687,890, an increase of \$1,629,845 when compared to FY2025 approved budget. The proposed revenue and expenditure are equivalent and result in a balanced budget for FY2026.

State Law requires that certain steps be followed in the budget process prior to adopting an annual budget (O.C.G.A. Code Section 36-81-5). The Chatham Area Transit Authority should provide residents with information concerning the proposed budget and allow citizens to be heard during a public budget hearing held at least one week prior to the adoption of a budget ordinance or resolution.

CAT’s Revenue

In FY2026, we anticipate service level increases and continue to prepare for increased service demands that will impact operating revenues and expenses. FY 2026 revenues are projected based on the following assumptions:

- Decreased millage to 0.940 (difference of .116 from FY2025)
- Conservative fare based and other revenue projections primarily due to the unknow of the economy and availability of funds from revenue sources.
- Stronger community partnerships that are committed to excellence in public transportation as we meet community public transportation needs.

CAT’s Operating Expenses

Operating expenses increased primarily due to the following:

- Salary and wage increase
- Medical, Property & Casualty Insurance and Worker’s Compensation

CAT’s Capital Budget

The FY 2026 Proposed Capital Budget totals \$27,032,384.

PROCUREMENT | COMPLIANCE:

The FY 2026 Budget & 5-Year Capital is balanced and in compliance with State law.

FINANCIAL IMPACT:

The Chatham County Board of Commissioners approved a 0.940 transit tax millage rate to support CAT’s operating budget for FY 2026. The new millage rate is .116 mills less than the FY2025 transit tax millage rate. The rate of 1.056 has been in effect since FY 2023. The projected loss of revenue due to the decrease in the rate is \$1.9 million. The transit tax funds are critical to meeting the Authority’s FY 2026 operating costs.

Staff requests the Board approval of the proposed FY 2026 Operating and Capital Plan along with staff -recommended budget revisions and any additional revisions directed by the Board.

Project Scope Number	FTA/ Grant Number	CAT Budget Line	Budget Line-Item Description	Federal Funding Request	State Funding Request	Local Funding	Total Funding Amount
				0.00	0.00	\$0.00	\$0.00
TOTAL SECTION FUNDS:							\$0.00

NEXT STEPS:

The CAT Board of Directors considers and adopts the FY2026 Operating Budget & 5-Year Plan as presented with recommended changes as deemed appropriate.

ATTACHMENTS:

Supporting Documentation and Sources attached

COMMITTEE ASSIGNMENT:

N/A

PROPOSED MOTION: (to be read into the minutes)

Move to: Approve the FY 2026 Operating Budget and 5-Year Capital Plan

REQUIRED SIGNATURES

Department Item Preparer – Prepared by: Gloria Royal, Interim CFO

Department Chief – Reviewed by: Gloria Royal, Interim CFO

Procurement | Compliance – Procurement and Compliance Reviewed by: Victor Colon, Procurement Manager

Chief Financial Officer – Financial Impact and Budget Reviewed by: Gloria Royal, Interim CFO

Executive Director/CEO - Final Reviewer: Stephanie S. Cutter, Interim CEO

Board of Directors – Final Approval [insert board action]

This section is completed by the Board Administrator

Passed and approved this [insert date] of [insert Month and Year]

Motioned by:

Seconded by:

AGENCY BOARD DESIGNEE:

Board Approval (signed by Board Chair or Board Administrator)

CHATHAM AREA TRANSIT AUTHORITY

FY 2026 Proposed Operating Budget & Capital Plan

Connecting people to where they need and want to go!

CAT CONNECTS SAVANNAH / CHATHAM COUNTY

Savannah Belles Ferry System



DOT Shuttle



CHATHAM AREA TRANSIT MASTER TRANSIT PLAN



FINAL REPORT

JULY 2023
IN ACCORDANCE WITH SB 2014-1200

Paratransit Services





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Interim CEO Budget Message

Dear Board of Directors, Chatham Area Transit Authority

I am pleased to present a proposed and balanced ***FY 2026 Operating Budget and Capital Plan***. The proposed budgets include funding for administrative and operating costs that address priority needs as defined by the Board of Directors and within the approved Transit Master Plan. The proposed budget also includes a wage increase, benefits enhancements, and career path opportunities to help retain our employees in a competitive labor market. Investment in employee training and development has also been identified as a priority.

Building an operating structure based on a foundation of excellence in public transportation is where we begin. An investment in our bus stops, creating a transportation system that is safe, reliable, and convenient, with CAT's renewed commitment to public transportation, that seeks to be the best in service delivery is the goal.

Even though there are many challenges ahead, our commitment breeds excitement for the opportunity to make a noticeable difference in how we serve the public. There are funding challenges as CAT is heavily dependent on federal dollars to support operations and capital costs. As we strategically plan financially, the agency remains diligent and committed to the goals and objectives of the ***2023 Master Transit Plan*** and moving into FY 2026 with a guideline for meeting the challenges that come with public transportation service delivery.

Employee Pay & Benefits

A review of employee medical claims highlights the need to increase investment in CAT's employee wellness program in FY 2026. The following is proposed for FY 2026 .

- Wellness Center Equipment & Scheduled Wellness Training
- \$100,000 in retirement plan contributions will be allocated for CAT employees participating in the CAT 401(k) retirement plan.
- A 3% wage increase is proposed for FY 2026.

Increased Investment in Transit Service

The State of the System and Market Analysis confirmed the need for investment in CAT's existing transit service. The need for increased investment in transit includes more frequent service, longer hours of operation, additional service on weekends, and an expansion of the service area. Future investments should fully consider a new model of system service that combines traditional fixed routes and paratransit services with new modes, such as micro transit and express bus. FY 2026 places a greater investment in preventative maintenance for facilities, buses, ferries, and ferry landings.

FY 2026 greets us with the excitement that comes with the reintroduction of micro-transit and shuttle services. Continued conversations on express bus service delivery, and shuttle services to neighboring communities will be priority. The enthusiasm for addressing community issues, such as traffic congestion, and sharing how public transportation can help mitigate congestion countywide is a discussion for all stakeholders and a challenge that faces the entire community.

Funding Sustainability.

Building strong partnerships with other primary funding sources by exemplifying commitment to the common goal of meeting community needs, CAT will continue to rely upon the special service district transit tax, Chatham County's contribution for paratransit service delivery, service delivery funded by the City of Savannah, revenue gained from service delivery expansion and financial support from other sources and community stakeholders.



The FY 2026 budget is proposed from a conservative perspective, with the hope of gaining more insight into the future of federal formula and competitive grant status in preparation for FY 2027.

The operating budget is proposed at \$38,687,890, representing a 4.4% increase over the adopted FY 2025 budget, primarily due to salary and benefit increases, as well as projected increases in insurance costs.

The Capital budget is proposed at \$27,032,384, a 19.7% decrease when compared to the FY 2025 capital budget, primarily due to the purchase of two (2) new ferries and electric bus infrastructure in FY 2025.

Challenges are ahead. However, a commitment to excellence will help the Chatham Area Transit Authority workforce, along with its community partners, overcome these challenges. With everyone working towards not only meeting the expectations of public transportation excellence but also addressing community needs focused on getting people to where they need and want to go. We are excited! Join us by catching a CAT and sharing your feedback.

The CAT team, both administrative and operations staff, are the voices that bring ideas to assist executive leaders in making good internal decisions on how to better serve the public. Employees' voices are encouraged in the spirit of excellence and in accordance with CAT's foundational core values of teamwork, integrity, professionalism, and internal and external customer service. Every employee is a valued employee.

Welcome to the CAT family of public transportation service delivery. The **CAT team** appreciates and looks forward to the opportunity to serve you!

CAT Proud Always,

Stephanie S. Cutter

Stephanie S. Cutter

Interim Chief Executive Officer

Chatham Area Transit Authority (CAT)

OUR MISSION

Chatham Area Transit Authority's mission is to provide quality public transportation services professionally and responsively!

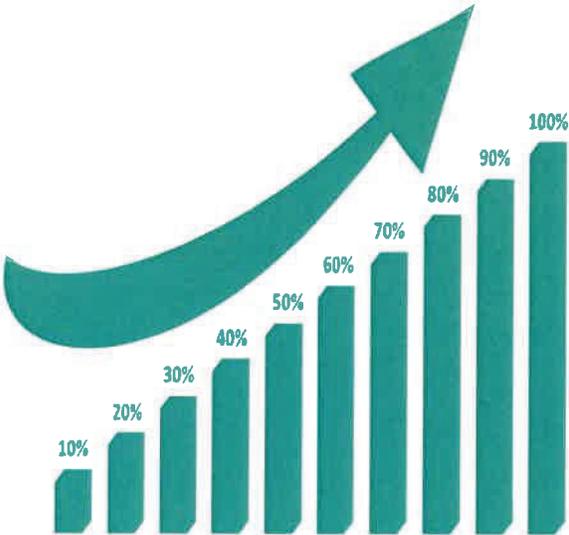
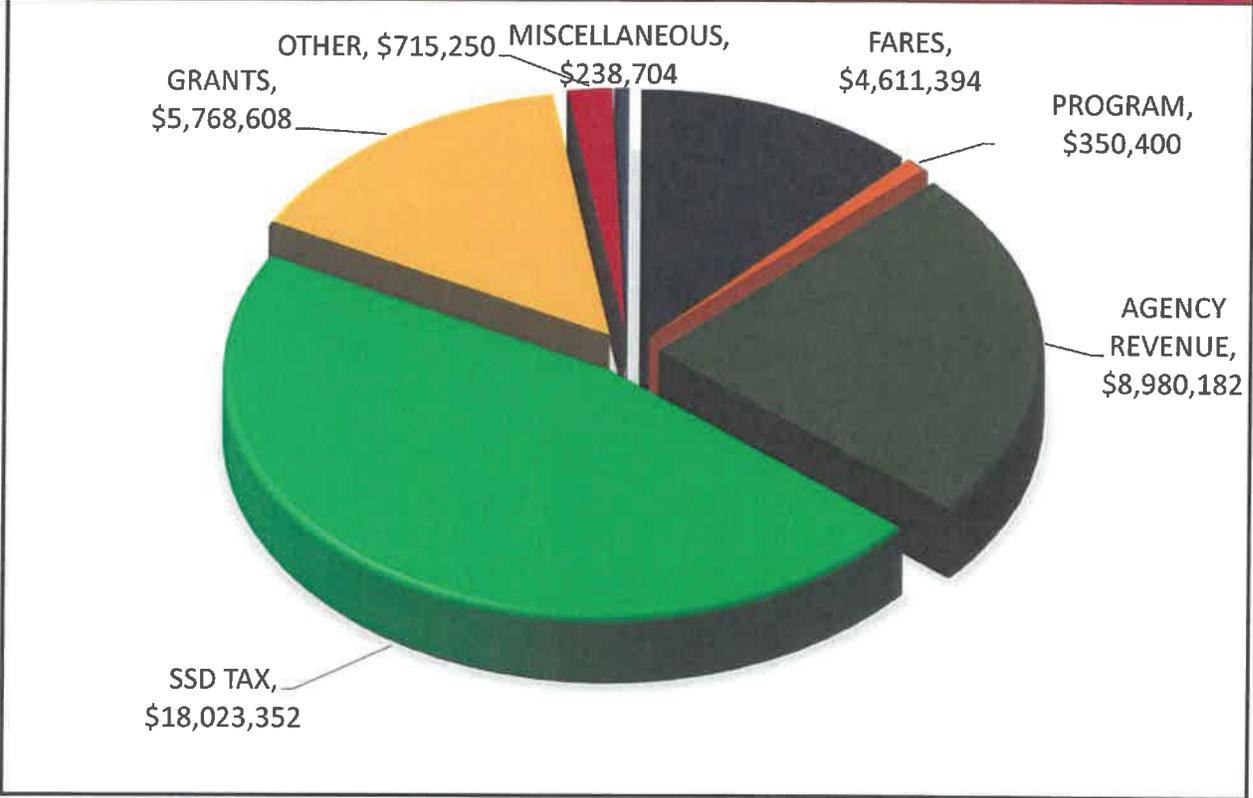


Revenues

FY 2026 poses uncertainties related to projected incoming revenues primarily due to the unknowns of federal funding and its local impact. As CAT continues to build strong partnerships and work collaboratively with community partners who understand the expectations are that local governments and the business community will commit to engaging in service agreements that meet the needs of Savannah-Chatham County while adding revenue to support the transportation system. At some point, a millage increase will also be necessary to sustain a transportation system that provides convenient and dependable transportation and meets community needs.

FY 2026 Budget at a Glance	FY 2025 Adopted	FY 2026 Proposed	Increase/ Decrease	% Diff
Revenue				
Fares	\$4,056,316	\$4,611,394	\$555,078	14%
Program	321,964	350,400	28,436	9%
Other	405,000	715,250	310,250	77%
Tax	16,487,312	18,023,352	1,536,040	9%
Grant	7,009,532	5,768,608	-1,240,924	-18%
Agency	8,376,695	8,980,182	603,487	7%
Miscellaneous	401,226	238,704	-162,522	-41%
Total Revenue	\$37,058,045	38,687,890	\$1,629,845	4%
EXPENSES				
Administration	\$12,473,726	\$11,992,360	-481,366	-4%
Fixed Route	8,261,194	8,716,896	455,702	6%
Paratransit	3,234,008	3,413,314	179,307	6%
CAT Connects	151,447	219,108	67,661	54%
Maintenance & Asset Management	7,772,132	8,205,373	433,241	6%
Marine Services	1,791,501	1,874,105	82,604	5%
Call Center	775,717	798,100	22,383	3%
Contingency	1,598,321	1,598,321	0	0%
Capital Contribution	1,000,000	1,000,000	0	0%
Subtotal Expenses	\$37,058,046	\$37,817,577	759,532	2%
Capital Fund Contribution				
Special Projects - Insurance Self-Funding Allocation	0	\$870,312	\$870,312	100%
Subtotal Capital Contribution Expense	\$ 0	\$870,312	\$870,312	100%
Total Expenses	\$37,058,045	\$38,687,890	\$1,629,845	4%

FY 2026 Projected Revenue by Source



OPERATING REVENUES

Org	Object	Account Description	2024 Actuals	FY 2025 Projected	2025 Original Budget	FY 2026 Proposed	Increase/Decrease	% Difference
		FARE REVENUE						
10001	40010	FARES-FULL	(\$851,406)	(\$918,119)	(\$1,079,990)	(\$1,133,990)	(\$54,000)	5%
10001	40020	FARES-HALF	(20,043)	(23,675)	(28,000)	(29,400)	(1,400)	5%
10001	40030	AGENCY REV-BOE-STUDENT FARE	-	-	-	(100,000)	(100,000)	100%
10001	40050	AGENCY REVENUE-CITY SHUTTLE	(2,214,692)	(2,783,768)	(2,443,115)	(2,568,532)	(125,417)	5%
10001	40058	FARES-TICKET VENDING MACHINE	-	-	-	-	-	0%
10001	40076	FARES-SENIOR	(18,393)	(15,669)	(22,693)	(23,828)	(1,135)	5%
10001	40077	FARES-YOUTH	(923)	(74)	(1,457)	(1,530)	(73)	5%
10001	40078	FARES-VETERAN DAY PASS	-	-	-	-	-	0%
10001	40079	FARES-VETERAN MTHLY PASS	-	-	-	-	-	0%
10001	40080	FARES-PASS 7 DAY	(10,686)	(8,794)	(1,194)	(1,254)	(60)	5%
10001	40081	FARES-PASS 1 DAY	(114,007)	(94,502)	(80,467)	(84,490)	(4,023)	5%
10001	40082	FARES-PASS 10 RIDE	(51)	(15)	(243)	(255)	(12)	5%
10001	40083	FARES-PASS ONE WAY	(91,485)	(75,006)	(37,951)	(39,849)	(1,898)	5%
10001	40084	FARES-HALF OFF DAY PASS	(18,271)	(15,482)	(7,107)	(7,462)	(355)	5%
10001	40085	FARES-PASS 31 DAY	(11,159)	(7,469)	(10,060)	(10,563)	(503)	5%
10001	40090	FARES-SMART 20 RIDE	-	-	-	-	-	0%
10001	40091	FARES-SMART 10 RIDE	(26,417)	(22,060)	(23,165)	(24,323)	(1,158)	5%
10001	40092	FARES-SMART 31 DAY	(60,357)	(49,304)	(57,452)	(60,325)	(2,873)	5%
10001	40093	FARES-SMART 7 DAY	(60,491)	(48,758)	(47,545)	(49,922)	(2,377)	5%
10001	40180	GSU UPASS	-	-	-	(250,000)	(250,000)	100%
10001	40190	FARES-SMART RECH 20 RIDE	-	-	-	-	-	0%
10001	40191	FARES-SMART RECH 10 RIDE	-	-	-	-	-	0%
10001	40192	FARES-SMART RECH 31 DAY	(27,444)	(23,687)	(27,501)	(28,876)	(1,375)	5%
10001	40193	FARES-SMART RECH 7 DAY	(7,237)	(4,342)	(13,497)	(14,172)	(675)	5%
10001	40194	FARES-STORED VALUE CARDS	(3,712)	(3,248)	(3,248)	(5,123)	(244)	5%
10001	40195	SPECIAL SERV-ST PATS SHUTTLE	(30,528)	(33,996)	(20,000)	(20,000)	-	0%
10001	40196	FARES-AIRPORT-ONE WAY	-	-	-	-	-	0%
10001	40197	FARES-AIRPORT-ONE WAY SENIOR	-	-	-	-	-	0%
10001	40198	FARES-AIRPORT-ROUND TRIP	-	-	-	-	-	0%
10001	40199	FARES-AIRPORT-ROUND TRIP SENIO	-	-	-	-	-	0%
10001	48001	FARES-PARA	(30,930)	(72,812)	(85,200)	(89,480)	(4,260)	5%
10001	48004	FARES-PARA FAREBOX	(74,748)	(62,558)	(64,800)	(68,040)	(3,240)	5%
		TOTAL FARE REVENUE	(\$3,672,977)	(\$4,263,339)	(\$4,056,316)	(\$4,611,394)	(\$555,078)	14%
		PROGRAM REVENUE						
10001	40200	PROGRAM REV-CAT FREEDOM	\$ -	\$ -	\$ -	\$ -	\$ -	0%
10001	40225	PROGRAM REV-SUMMER PASS	-	-	-	-	-	0%
10001	40230	PROGRAM REV-CITY EMPLOYER PASS	-	-	(50,400)	(50,400)	-	0%
10001	40250	PROGRAM REV-CAT CONNECTS	(62,761)	-	(271,564)	-	271,564	-100%
10001	40300	PROGRAM REV-SEMESTER PASS	-	-	-	(300,000)	(300,000)	100%
10001	40500	PROGRAM REV-BIKE SHARE	-	-	-	-	-	0%
10001	40600	PROGRAM REV-OTHER	(80,000)	-	-	-	-	0%
		TOTAL PROGRAM REVENUE	\$ (142,761)	\$ -	\$ (321,964)	\$ (350,400)	\$ (28,436)	9%
		OTHER REVENUE						
10001	41060	SPECIAL SERV-OTHER	-	-	-	-	-	0%
10001	42010	ADVERTISING REVENUE	-	-	-	-	-	0%
10001	42020	OTHER REV-NON TRANSIT	(16)	(5)	(5,000)	(5,250)	(250)	5%
10001	42030	INTEREST INCOME	(445,712)	(442,903)	(400,000)	(710,000)	(310,000)	78%
10001	43000	OTHER REV-RETIREE INS OFFSET	-	-	-	-	-	0%
		TOTAL OTHER REVENUE	\$ (445,728)	\$ (442,908)	\$ (405,000)	\$ (715,250)	\$ (310,250)	77%



Org	Object	Account Description	2024 Actuals	FY 2025 Projected	2025 Original Budget	FY 2026 Proposed	Increase/Decrease	% Difference
		TAX REVENUE						
10001	44010	TAX REVENUE-SPECIAL DISTRICT	(15,494,808)	(12,431,704)	(16,487,312)	(18,023,352)	(1,536,040)	9%
10001	44015	TAX REVENUE-OTHER	(75,543)	-	-	-	-	0%
		TOTAL TAX REVENUE	\$ (15,570,351)	\$ (12,431,704)	\$ (16,487,312)	\$ (18,023,352)	\$ (1,536,040)	9%
		GRANT REVENUE						
10001	45010	FTA OPERATING ASSISTANCE	(3,166,968)	(2,375,226)	(3,166,964)	(3,166,966)	(2)	0%
10001	45015	PREVENTIVE MAINT REVENUE	-	-	(1,830,915)	(2,000,000)	(169,085)	9%
10001	45020	SMART GRANT	-	-	(1,384,989)	-	1,384,989	-100%
10001	45040	FEMA REVENUE	-	-	-	-	-	0%
10001	45045	GEMA REVENUE	-	-	-	-	-	0%
10001	45050	GA DOT REVENUE	-	-	-	-	-	0%
10001	46025	DHR REVENUE	-	-	(230,000)	(218,496)	11,504	-5%
10001	48013	GDOT TRANSIT TRUST FUND PROGRAM	-	-	(396,664)	(383,146)	13,518	-3%
		TOTAL GRANT REVENUE	\$ (3,166,968)	\$ (2,375,226)	\$ (7,009,532)	\$ (5,768,608)	\$ 1,240,924	-18%
		AGENCY REVENUE						
10001	46020	AGENCY REVENUE-SSU	-	-	-	-	-	0%
10001	46030	AGENCY REVENUE-FERRY PROGRAM	(1,084,784)	(926,748)	(987,021)	(1,036,372)	(49,351)	5%
10001	46035	DFCS	-	-	-	-	-	0%
10001	46050	WTW REVENUE	-	-	-	-	-	0%
10001	46055	AGENCY REVENUE-SAMMI	-	-	-	-	-	0%
10001	46070	Southern Belles-Taxi Lease	-	-	-	-	-	0%
10001	46075	ACCESS TO JOBS REVENUE	-	-	-	-	-	0%
10001	46090	AGENCY REVENUE-GIMTC	-	-	-	-	-	0%
10001	46091	MARINE-OTHER	-	-	-	-	-	0%
10001	46095	MEMORIAL HEALTH UNVERST	-	-	-	-	-	0%
10001	48003	CHATHAM COUNTY - PARATRANSIT SERVICES	(5,157,450)	(4,721,031)	(6,771,289)	(7,152,930)	(381,641)	6%
10001	48011	AGENCY REVENUE-GARDEN CITY	-	-	(18,385)	(19,304)	(919)	5%
10001	48012	AGENCY REVENUE-PORT WENTWORTH	(133,333)	-	(600,000)	(521,576)	78,424	-13%
10001	48150	AGENCY REVENUE-OTHER	-	-	-	-	-	0%
10001	48200	AGENCY REVENUE-CITY SR CIRC	-	-	-	(250,000)	(250,000)	100%
		TOTAL AGENCY REVENUE	\$ (6,375,567)	\$ (5,647,779)	\$ (8,376,695)	\$ (8,980,182)	\$ (603,487)	7%
		MISCELLANEOUS REVENUE						
10001	46100	INDIRECT COST REIMBURSEMENT	-	-	-	-	-	0%
10001	46150	OTHER REV-LEASE	(77,393)	(55,862)	(86,120)	(88,704)	(2,584)	3%
10001	48500	MPC PLANNING	-	-	-	-	-	0%
10001	48550	OTHER REV-GENERAL	(3,919)	(907)	(315,106)	(150,000)	165,106	-52%
10001	48560	TRAINING REIMBURSEMNT AGREEMNT	(12,831)	-	-	-	-	0%
10001	49000	GAIN OR LOSS ON ASSETS	-	-	-	-	-	0%
10001	49010	LOSS-OTHER	-	-	-	-	-	0%
		TOTAL MISCELLANEOUS REVENUE	\$ (94,142.76)	\$ (56,769)	\$ (401,226)	\$ (238,704)	\$ 162,522	-41%
		TOTAL REVENUE	(29,468,495)	(25,217,724)	(37,058,045)	(38,687,890)	(1,629,845)	4%

As the revenue table reflects, projected revenue increases \$1,629,845 or 4% compared to the FY 2025 approved budget. This increase is attributed to the projected increase in the Special Service District Transit Tax.



OPERATING EXPENSES

Org	Object	Account Description	2024 Actuals	FY 2025 Projected	FY 2025 Approved	FY 2026 Proposed	Increase/Decrease	% Difference
EXECUTIVE								
10010	51250	REG WAGES-EXECUTIVE	639,469	483,051	831,468	856,402	24,944	3%
10010	51250	REG WAGES-EXECUTIVE-SMART	93,895	431	48,250	-	(48,250)	-100%
10010	51255	REG WAGES-ADMIN EXEC	127,528	552,336	318,550	239,747	(78,803)	-25%
10010	51255	REG WAGES-ADMIN EXEC	4,098	-	-	-	-	0%
10010	51260	OT WAGES-ADMIN EXEC	-	-	-	-	-	0%
10010	52100	BENEFITS-PR TAX FICA	61,893	215,473	91,667	83,855	(7,812)	-9%
10010	52100	BENEFITS-PR TAX FICA	6,519	-	-	-	-	0%
10010	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10010	52120	BENEFITS-PR TAX SUTA	-	-	-	-	-	0%
10010	52150	BENEFITS-RETIREMENT	18,120	12,954	18,127	4,645	(13,481)	-74%
10010	52150	BENEFITS-RETIREMENT	3,870	-	-	-	-	0%
10010	52190	BENEFITS-INSURANCE ST< DIS	10,247	-	9,496	7,500	(1,996)	-21%
10010	52200	BENEFITS-INSURANCE MEDICAL	26,889	14,669	30,870	31,133	263	1%
10010	52200	BENEFITS-INSURANCE MEDICAL	1,226	-	665	-	(665)	-100%
10010	52210	BENEFITS-INSURANCE DENTAL	-	-	-	1,237	1,237	100%
10010	52250	BENEFITS-INSURANCE LIFE	5,717	6,116	6,240	5,468	(772)	-12%
10010	52250	BENEFITS-INSURANCE LIFE	621	-	380	-	(380)	-100%
10010	52275	BENEFITS-INSURANCE VISION	526	359	557	460	(97)	-17%
10010	52275	BENEFITS-INSURANCE VISION	43	-	119	-	(119)	-100%
10010	52300	INSURANCE-WORKER'S COMP	-	-	-	-	-	0%
10010	52350	BENEFITS-PERSONAL LEAVE	31,067	-	-	-	-	0%
10010	52400	BENEFITS-HOLIDAY LEAVE	32,846	-	-	-	-	0%
10010	52450	BENEFITS-VACATION LEAVE	34,193	-	-	-	-	0%
10010	52455	BENEFITS-OTHER LEAVE	14,310	-	-	-	-	0%
10010	52460	BENEFITS-UNIFORM ALLOWANCE	-	-	-	-	-	0%
10010	52470	RETENTION BONUS EXPENSE	-	-	-	-	-	0%
10010	52900	BENEFITS-OTHER	18,075	17,075	2,500	-	(2,500)	-100%
10010	53100	PROFESSIONAL FEES-GENERAL	71,914	-	100,000	100,000	-	0%
10010	53101	PROFESSIONAL FEES-BOARD	-	-	-	-	-	0%
10010	53105	PROFESSIONAL FEES-GOV RELTNS	206,898	185,021	252,500	252,500	-	0%
10010	53150	G&A-MARKETING GENERAL	4,866	-	18,900	18,900	-	0%
10010	53155	G&A-MARKETING COMMUNICATIONS	61,438	38,778	200,000	150,000	(50,000)	-25%
10010	53160	G&A-ADVERTISING-GENERAL	-	-	-	-	-	0%
10010	53200	PROFESSIONAL FEES-LEGAL	260,673	139,503	300,000	300,000	-	0%
10010	53220	G&A-LICENSES & FEES	-	-	-	-	-	0%
10010	53340	CONTRACT SERVICES-TEMP LABOR	2,859	-	-	-	-	0%
10010	53350	CONTRACT SERVICES-GENERAL	8,552	-	250,000	100,000	(150,000)	-60%
10010	53360	CONTRACT SERVICES-GENERAL	-	-	158,095	-	(158,095)	-100%
10010	53515	G&A-PRINTING-GENERAL	-	-	-	-	-	0%
10010	54675	G&A-POSTAGE	735	693	2,200	2,200	-	0%
10010	54685	G&A-OTHER	21,415	-	5,000	-	(5,000)	-100%
10010	54685	G&A-OTHER	232,448	-	-	5,000	5,000	100%
10010	54700	G&A-SUPPLIES-OFFICE	7,806	4,847	8,000	8,000	-	0%
10010	54750	G&A-SUPPLIES-GENERAL	9,457	751	9,476	9,476	-	0%
10010	54800	G&A-SUPPLIES-COMPUTER	-	-	-	-	-	0%
10010	54850	G&A-COVID SUPPLIES	-	-	-	-	-	0%
10010	55150	UTILITIES-TELEPHONE	-	-	-	-	-	0%
10010	55200	UTILITIES-GAS CC	-	-	-	-	-	0%
10010	56300	INSURANCE-GENERAL LIABILITY	-	-	-	-	-	0%
10010	56310	INSURANCE-CLAIMS PAID	-	-	-	-	-	0%
10010	58100	G&A-DUES & SUBSCRIPTIONS	52,244	42,492	54,650	55,000	350	1%
10010	58150	TRAINING-REGISTRATION	9,529	-	10,000	10,000	-	0%
10010	58151	TRAINING-REGISTRATION EXEC	1,055	-	7,000	7,000	-	0%
10010	58155	TRAINING-MEALS	3,572	977	10,600	7,000	(3,600)	-34%
10010	58156	TRAINING-MEALS EXEC	598	-	-	10,400	10,400	100%
10010	58160	TRAINING-LODGING	7,693	-	12,000	12,000	-	0%
10010	58161	TRAINING-LODGING EXEC	634	-	7,000	7,000	-	0%
10010	58165	TRAINING-OTHER TRAVEL FEES	-	-	-	7,200	7,200	100%
10010	58166	TRAINING-OTHER TRAVEL FEE EXEC	-	-	-	10,400	10,400	100%
10010	58200	G&A-EMP RECOGNITION-GENERAL	-	-	-	-	-	0%
10010	58230	CAT FREEDOM PROGRAM EXPENSE	-	-	-	-	-	0%
10010	58240	TRAINING-TRAVEL & LODGING	-	-	-	-	-	0%
10010	58245	MEALS & ENTERTAINMENT	-	-	-	-	-	0%

Org	Object	Account Description	2024 Actuals	FY 2025 Projected	FY 2025 Approved	FY 2026 Proposed	Increase/Decrease	% Difference
10010	58300	BUS LEASE EXPENSE	-	-	-	-	-	0%
10010	58310	TRAINING-TRAVEL	1,425	690	10,000	10,000	-	0%
10010	58311	TRAINING-TRAVEL EXEC	3,346	957	5,000	5,000	-	0%
10010	58315	TRAINING-STAFF DEVELOPMENT	-	-	-	50,000	50,000	100%
10010	59100	TELERIDE OP EXPENSES	-	-	-	-	-	0%
10010	59125	DHR EXPENSE	-	-	-	-	-	0%
10010	59150	SHARED RIDE TAXI	-	-	-	-	-	0%
10010	59350	BAD DEBT EXPENSE	3	-	-	-	-	0%
10010	59355	NON-REIMBURSEABLE EXPENSE	450,684	-	-	-	-	0%
		TOTAL EXECUTIVE	2,550,992	1,717,174	2,779,300	2,367,524	(411,776)	-15%
BOARD ADMINISTRATION								
10011	51200	REG WAGES-ADMIN	88,078	76,166	215,429	221,370	5,941	3%
10011	51200	REG WAGES-ADMIN	2,804	-	-	-	-	0%
10011	51205	OT WAGES-ADMIN	-	-	-	-	-	0%
10011	52100	BENEFITS-PR TAX FICA	7,596	8,927	16,480	16,934	454	3%
10011	52100	BENEFITS-PR TAX FICA	201	-	-	-	-	0%
10011	52150	BENEFITS-RETIREMENT	-	-	-	1,000	1,000	100%
10011	52190	BENEFITS-INSURANCE ST< DIS	1,501	-	2,257	2,257	-	0%
10011	52200	BENEFITS-INSURANCE MEDICAL	16,711	20,819	23,526	20,406	(3,120)	-13%
10011	52200	BENEFITS-INSURANCE MEDICAL	432	-	-	-	-	0%
10011	52210	BENEFITS-INSURANCE DENTAL	-	-	-	589	589	0%
10011	52250	BENEFITS-INSURANCE LIFE	729	841	1,071	897	(174)	-16%
10011	52250	BENEFITS-INSURANCE LIFE	19	-	-	-	-	0%
10011	52275	BENEFITS-INSURANCE VISION	90	-	202	202	-	0%
10011	52275	BENEFITS-INSURANCE VISION	2	-	-	-	-	0%
10011	52350	BENEFITS-PERSONAL LEAVE	4,578	-	-	-	-	0%
10011	52400	BENEFITS-HOLIDAY LEAVE	4,576	-	-	-	-	0%
10011	52450	BENEFITS-VACATION LEAVE	5,631	-	-	-	-	0%
10011	52455	BENEFITS-OTHER LEAVE	3,789	-	-	-	-	0%
10011	52900	BENEFITS-OTHER	-	-	-	-	-	0%
10011	53101	PROFESSIONAL FEES-BOARD	29,126	21,986	36,540	-	(36,540)	-100%
10011	53200	PROFESSIONAL FEES-LEGAL	-	-	-	-	-	0%
10011	53220	G&A-LICENSES & FEES	-	-	-	-	-	0%
10011	53330	CONTRACT SERVICES-IT SUPPORT	-	-	-	-	-	0%
10011	53515	G&A-PRINTING-GENERAL	-	-	-	-	-	0%
10011	54675	G&A-POSTAGE	46	-	-	-	-	0%
10011	54700	G&A SUPPLIES-GENERAL	5,201	659	20,450	20,250	(200)	-1%
10011	54750	G&A-SUPPLIES-OFFICE	-	-	-	21,000	21,000	0%
10011	58100	G&A-DUES & SUBSCRIPTIONS	1,304	-	62,000	22,275	(39,725)	-64%
10011	58150	TRAINING-REGISTRATION	12,168	-	39,800	60,769	20,969	53%
10011	58155	TRAINING-MEALS	9,927	2,846	17,110	28,600	11,490	67%
10011	58160	TRAINING-LODGING	8,464	-	27,000	58,500	31,500	117%
10011	58165	TRAINING-OTHER TRAVEL FEES	-	-	-	40,000	40,000	0%
10011	58310	TRAINING-TRAVEL	4,466	1,153	18,000	45,000	27,000	150%
		TOTAL BOARD ADMINISTRATION	\$ 207,437	\$ 133,397	\$ 479,865	\$ 560,048	\$ 80,183	17%
HUMAN RESOURCES								
10013	51210	REG WAGES-HUMAN RESOURCES	87,483	108,123	325,820	335,595	9,775	3%
10013	51215	OT WAGES-HUMAN RESOURCES	-	-	-	-	-	0%
10013	52100	BENEFITS-PR TAX FICA	7,031	8,724	24,925	25,673	748	3%
10013	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10013	52120	BENEFITS-PR TAX SUTA	6,407	-	-	-	-	0%
10013	52150	BENEFITS-RETIREMENT	1,510	1,159	1,513	4,738	3,225	213%
10013	52190	BENEFITS-INSURANCE ST< DIS	1,275	-	3,448	2,500	(948)	-27%
10013	52200	BENEFITS-INSURANCE MEDICAL	82,818	3,818	17,124	63,406	46,282	270%
10013	52210	BENEFITS-INSURANCE DENTAL	-	-	-	1,858	1,858	100%
10013	52250	BENEFITS-INSURANCE LIFE	27,672	11,683	780	1,639	859	110%
10013	52275	BENEFITS-INSURANCE VISION	83	19	110	92	(18)	-16%
10013	52300	INSURANCE-WORKER'S COMP	900,877	869,335	1,159,113	-	(1,159,113)	-100%
10013	52350	BENEFITS-PERSONAL LEAVE	2,440	-	-	-	-	0%
10013	52400	BENEFITS-HOLIDAY LEAVE	3,070	-	-	-	-	0%
10013	52450	BENEFITS-VACATION LEAVE	4,917	-	-	-	-	0%
10013	52455	BENEFITS-OTHER LEAVE	2,391	-	-	-	-	0%

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10013	52900	BENEFITS-OTHER	250	-	-	-	-	0%
10013	53100	PROFESSIONAL FEES-GENERAL	-	-	-	-	-	0%
10013	53150	G&A-MARKETING GENERAL	674	-	1,000	1,000	-	0%
10013	53160	G&A-ADVERTISING-GENERAL	8,653	5,921	15,000	10,000	(5,000)	-33%
10013	53180	G&A-RECRUITMENT EXPENSE	34,229	59,598	20,000	20,000	-	0%
10013	53200	PROFESSIONAL FEES-LEGAL	-	-	10,000	10,000	-	0%
10013	53340	CONTRACT SERVICES-TEMP LABOR	42,117	-	5,000	25,000	20,000	400%
10013	53345	CONTRACT SERVICES-TEMPS COVID	-	-	-	-	-	0%
10013	53350	CONTRACT SERVICES-GENERAL	2,942	-	10,000	4,000	(6,000)	-60%
10013	53515	G&A-PRINTING-GENERAL	-	-	5,000	5,000	-	0%
10013	54600	M&S-FREIGHT	-	-	-	-	-	0%
10013	54675	G&A-POSTAGE	79	46	500	500	-	0%
10013	54685	G&A-OTHER	-	-	5,000	5,000	-	0%
10013	54700	G&A-SUPPLIES-OFFICE	2,843	6,001	5,000	5,000	-	0%
10013	54750	G&A-SUPPLIES-GENERAL	9,096	-	5,000	5,000	-	0%
10013	54800	G&A-SUPPLIES-COMPUTER	-	-	-	2,000	2,000	100%
10013	54850	G&A-COVID SUPPLIES	-	-	-	-	-	0%
10013	55150	UTILITIES-TELEPHONE	-	-	-	-	-	0%
10013	55200	UTILITIES-GAS CC	-	-	-	-	-	0%
10013	56310	INSURANCE-CLAIMS PAID	-	-	-	-	-	0%
10013	58100	G&A-DUES & SUBSCRIPTIONS	613	272	1,000	2,000	1,000	100%
10013	58150	TRAINING-REGISTRATION	130	-	6,000	7,000	1,000	17%
10013	58155	TRAINING-MEALS	6,646	-	2,000	2,000	-	0%
10013	58160	TRAINING-LODGING	-	-	5,000	4,000	(1,000)	-20%
10013	58165	TRAINING-OTHER TRAVEL FEES	-	-	-	2,000	2,000	0%
10013	58170	TRAINING-TUITION REIMBURSEMENT	-	-	10,000	10,000	-	0%
10013	58200	G&A-EMP RECOGNITION-GENERAL	10,157	-	30,000	30,000	-	0%
10013	58205	EMPLOYEE BENEFIT PROMOTIONS	-	-	-	-	-	0%
10013	58210	EMPLOYEE APPRECIATION - LUNCH	-	-	7,000	7,000	-	0%
10013	58220	G&A-EMP RECOGNITION-ROADEO	-	-	-	-	-	0%
10013	58240	TRAINING-TRAVEL & LODGING	-	-	4,000	4,000	-	0%
10013	58245	MEALS & ENTERTAINMENT	-	-	-	-	-	0%
10013	58300	BUS LEASE EXPENSE	-	-	-	-	-	0%
10013	58310	TRAINING-TRAVEL	-	-	1,500	1,500	-	0%
10013	58315	TRAINING-STAFF DEVELOPMENT	10,733	-	30,000	30,000	-	0%
10013	59100	TELERIDE OP EXPENSES	-	-	-	-	-	0%
10013	59125	DHR EXPENSE	-	-	-	-	-	0%
10013	59150	SHARED RIDE TAXI	-	-	-	-	-	0%
10013	59365	NON-REIMBURSEABLE EXPENSE	-	-	-	-	-	0%
		TOTAL HUMAN RESOURCES	\$ 1,257,136	\$ 1,074,699	\$ 1,710,833	\$ 627,501	\$ (1,083,332)	-63%
SAFETY, SECURITY & RISK								
10014	51240	REG WAGES-SAFETY	\$ 285,524	\$ 388,162	\$ 790,876	\$ 211,266	\$ (579,610)	-73%
10014	51242	SAFETY OT WAGES	7,690	-	42,120	2,000	(40,120)	-95%
10014	52100	BENEFITS-PR TAX FICA	21,750	31,348	63,724	16,162	(47,562)	-75%
10014	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10014	52120	BENEFITS-PR TAX SUTA	-	-	-	-	-	0%
10014	52150	BENEFITS-RETIREMENT	4,739	15,004	7,209	2,105	(5,104)	-71%
10014	52190	BENEFITS-INSURANCE ST< DIS	3,577	-	1,998	3,400	1,402	70%
10014	52200	BENEFITS-INSURANCE MEDICAL	30,804	348,905	50,398	24,066	(26,332)	-52%
10014	52210	BENEFITS-INSURANCE DENTAL	-	-	-	2,166	2,166	0%
10014	52250	BENEFITS-INSURANCE LIFE	1,895	-	1,620	2,485	865	53%
10014	52275	BENEFITS-INSURANCE VISION	410	1,174	662	276	(386)	-58%
10014	52300	INSURANCE-WORKER'S COMP	-	-	-	1,228,793	1,228,793	100%
10014	52350	BENEFITS-PERSONAL LEAVE	2,491	-	-	-	-	0%
10014	52400	BENEFITS-HOLIDAY LEAVE	6,580	-	-	-	-	0%
10014	52450	BENEFITS-VACATION LEAVE	9,273	-	-	-	-	0%
10014	52455	BENEFITS-OTHER LEAVE	384	-	-	-	-	0%
10014	52460	BENEFITS-UNIFORM ALLOWANCE	-	-	-	-	-	0%
10014	52900	BENEFITS-OTHER	1,250	-	-	1,000	1,000	100%
10014	53200	PROFESSIONAL FEES-LEGAL	-	-	-	-	-	0%
10014	53220	G&A-LICENSES & FEES	2,014	-	600	-	(600)	-100%
10014	53250	PROFESSIONAL FEES- AUDITING	-	-	-	-	-	0%
10014	53300	CONTRACT SERVICES-FACILITIES	5,616	-	150,000	150,000	-	0%



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10014	53350	CONTRACT SERVICES-GENERAL	61,950	99,786	130,840	754,561	623,721	477%
10014	53460	M&S-OUTSIDE MAINT EQUIP	-	-	-	-	-	0%
10014	53515	G&A-PRINTING-GENERAL	-	-	500	500	-	0%
10014	54675	G&A-POSTAGE	23	(14)	250	250	-	0%
10014	54700	G&A-SUPPLIES-OFFICE	1,780	5,596	10,000	10,000	-	0%
10014	54750	G&A-SUPPLIES-GENERAL	-	-	4,000	15,000	11,000	275%
10014	54800	G&A-SUPPLIES-COMPUTER	-	-	-	-	-	0%
10014	54850	G&A-COVID SUPPLIES	-	-	-	-	-	0%
10014	56100	INSURANCE-PREMIUM-PHYSICAL DMG	1,765,300	5,009,158	350,000	237,276	(112,724)	-32%
10014	56150	INSURANCE-FLEET	-	-	1,989,349	2,616,842	627,493	32%
10014	56175	INSURANCE-OTHER	4,500	-	63,765	73,347	9,582	15%
10014	56200	INSURANCE-RECOVERIES	-	-	-	(50,000)	(50,000)	100%
10014	56300	INSURANCE-GENERAL LIABILITY	-	-	-	32,860	32,860	100%
10014	56310	INSURANCE-CLAIMS PAID	563,682	-	350,000	350,000	-	0%
10014	58100	G&A-DUES & SUBSCRIPTIONS	-	-	1,800	-	(1,800)	-100%
10014	58150	TRAINING-REGISTRATION	-	-	15,000	10,000	(5,000)	-33%
10014	58155	TRAINING-MEALS	-	-	-	500	500	100%
10014	58160	TRAINING-LODGING	-	-	-	5,000	5,000	100%
10014	58165	TRAINING-OTHER TRAVEL FEES	-	-	-	-	-	0%
10014	58200	G&A-EMP RECOGNITION-GENERAL	-	-	-	-	-	0%
10014	58310	TRAINING-TRAVEL	-	-	-	6,000	6,000	100%
10014	58315	TRAINING-STAFF DEVELOPMENT	-	-	7,500	-	(7,500)	-100%
10014	58350	G&A-ENVIRONMENTAL COSTS	-	-	-	-	-	0%
TOTAL SAFETY, SECURITY & RISK			\$ 2,781,232	\$ 5,899,079	\$ 4,032,211	\$ 5,705,855	\$ 1,673,644	42%
ADMINISTRATIVE & SUPPORT SERVICES								
10016	51200	REG WAGES-ADMIN	160,137	374,290	356,983	313,414	(43,569)	-12%
10016	51200	REG WAGES-ADMIN - SMART	19,843	-	-	-	-	0%
10016	51205	OT WAGES-ADMIN	-	-	-	-	-	0%
10016	51300	REG WAGES-MECHANICS	110,216	-	-	-	-	0%
10016	51305	OT WAGES-MECHANICS	3,810	-	-	-	-	0%
10016	52100	BENEFITS-PR TAX FICA	22,188	-	-	23,007	23,007	100%
10016	52100	BENEFITS-PR TAX FICA	1,341	-	-	-	-	0%
10016	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10016	52150	BENEFITS-RETIREMENT	520	440	520	2,317	1,797	346%
10016	52190	BENEFITS-INSURANCE ST< DIS	4,724	-	-	6,500	6,500	100%
10016	52200	BENEFITS-INSURANCE MEDICAL	65,194	80,048	56,015	75,180	19,165	34%
10016	52200	BENEFITS-INSURANCE MEDICAL	5,675	-	18,160	-	(18,160)	-100%
10016	52210	BENEFITS-INSURANCE DENTAL	-	-	-	2,167	2,167	100%
10016	52250	BENEFITS-INSURANCE LIFE	1,798	1,246	1,434	2,126	692	48%
10016	52250	BENEFITS-INSURANCE LIFE	101	-	380	-	(380)	-100%
10016	52275	BENEFITS-INSURANCE VISION	376	244	378	184	(194)	-51%
10016	52275	BENEFITS-INSURANCE VISION	37	-	118	-	(118)	-100%
10016	52350	BENEFITS-PERSONAL LEAVE	10,099	-	-	-	-	0%
10016	52900	BENEFITS-OTHER	2,000	-	-	2,000	2,000	0%
10016	53100	PROFESSIONAL FEES-GENERAL	-	-	2,500	1,500	(1,000)	-40%
10016	53160	G&A-AVERTISING-GENERAL	-	-	-	-	-	0%
10016	53330	CONTRACT SERVICES-IT SUPPORT	618,762	472,313	468,302	486,850	18,548	4%
10016	53515	G&A-PRINTING-GENERAL	-	-	-	-	-	0%
10016	54555	TOOL ALLOWANCE	-	-	-	-	-	0%
10016	54700	G&A SUPPLIES-GENERAL	4,401	4,321	7,500	5,000	(2,500)	-33%
10016	58100	G&A-DUES & SUBSCRIPTIONS	244	122	1,000	500	(500)	-50%
10016	58150	TRAINING-REGISTRATION	1,146	-	7,500	5,000	(2,500)	-33%
10016	58155	TRAINING-MEALS	259	-	800	400	(400)	-50%
10016	58160	TRAINING-LODGING	1,312	-	5,000	3,000	(2,000)	-40%
10016	58310	TRAINING-TRAVEL	632	-	1,900	1,000	(900)	-47%
TOTAL ADMINISTRATIVE & SUPPORT SERVICES			\$ 1,034,816	\$ 933,024	\$ 928,490	\$ 930,145	\$ 1,655	0.18%
OTHER								
10017	59300	CONTINGENCY	-	-	1,598,321	1,598,321	-	0%
10017	59305	CAPITAL CONTRIBUTION	-	-	1,000,000	1,000,000	-	0%
10017	59310	CAPITAL SPECIAL PROJECTS	-	-	-	870,312	870,312	100%
TOTAL OTHER			-	-	2,598,321	3,468,633	870,312	33%



Org	Object	Account Description	2024 Actuals	FY 2025 Projected	FY 2025 Approved	FY 2026 Proposed	Increase/Decrease	% Difference
SYSTEMS PLANNING & INFRASTRUCTURE DEVELOPMENT								
10019	51219	REG WAGES-PLANNING & DEVELOPMENT	\$ 41,440	\$ 51,679	\$ 372,230	\$ 385,678	\$ 13,448	4%
10019	51219	REG WAGES-PLAN SMART	4,398	-	-	-	-	0%
10019	52100	BENEFITS-PR TAX FICA	3,475	3,986	28,476	29,504	1,028	4%
10019	52100	BENEFITS-PR TAX FICA	318	-	-	-	-	0%
10019	52150	BENEFITS-RETIREMENT	-	-	-	1,000	1,000	100%
10019	52190	BENEFITS-INSURANCE ST< DIS	764	-	6,236	6,000	(236)	-4%
10019	52200	BENEFITS-INSURANCE MEDICAL	8,306	7,359	35,000	21,481	(13,519)	-39%
10019	52200	BENEFITS-INSURANCE MEDICAL	730	-	2,163	-	(2,163)	-100%
10019	52210	BENEFITS-INSURANCE DENTAL	-	-	-	928	928	100%
10019	52250	BENEFITS-INSURANCE LIFE	336	-	2,831	1,935	(896)	-32%
10019	52250	BENEFITS-INSURANCE LIFE	32	-	1,000	-	(1,000)	-100%
10019	52275	BENEFITS-INSURANCE VISION	69	57	580	276	(304)	-52%
10019	52275	BENEFITS-INSURANCE VISION	7	-	-	-	-	0%
10019	52350	BENEFITS-PERSONAL LEAVE	1,837	-	-	-	-	0%
10019	52400	BENEFITS-HOLIDAY LEAVE	1,837	-	-	-	-	0%
10019	52450	BENEFITS-VACATION LEAVE	1,962	-	-	-	-	0%
10019	52455	BENEFITS-OTHER LEAVE	397	-	-	-	-	0%
10019	52900	BENEFITS-OTHER	750	-	-	1,000	1,000	100%
10019	53100	PROFESSIONAL FEES-GENERAL	-	-	-	-	-	0%
10019	53110	PROFESSIONAL FEES-PLANNING	656,734	39,251	150,000	150,000	-	0%
10019	53150	G&A-MARKETING GENERAL	-	-	-	-	-	0%
10019	53155	G&A-MARKETING OUTREACH	-	-	-	-	-	0%
10019	53160	G&A-AVERTISING-GENERAL	3,849	-	4,150	4,150	-	0%
10019	53220	G&A-LICENSES & FEES	-	-	-	-	-	0%
10019	53250	PROFESSIONAL FEES-AUDITING	-	-	-	-	-	0%
10019	53300	CONTRACT SERVICES-FACILITIES	-	-	-	-	-	0%
10019	53330	CONTRACT SERVICES-IT SUPPORT	3,679	3,552	80,240	45,420	(34,820)	-43%
10019	53340	CONTRACT SERVICES-TEMP LABOR	-	-	-	-	-	0%
10019	53350	CONTRACT SERVICES-GENERAL	-	-	-	-	-	0%
10019	53515	G&A-PRINTING-GENERAL	-	-	-	-	-	0%
10019	54675	G&A-POSTAGE	1,243	1,195	2,000	2,000	-	0%
10019	54680	G&A-PRINTING FARE & OTHER PA	5,812	-	20,400	18,000	(2,400)	-12%
10019	54700	G&A SUPPLIES-GENERAL	744	292	3,000	3,000	-	0%
10019	54750	G&A-SUPPLIES-OFFICE	-	-	-	-	-	0%
10019	54800	G&A-SUPPLIES-COMPUTER	-	-	4,000	-	(4,000)	-100%
10019	58100	G&A-DUES & SUBSCRIPTIONS	4,863	3,565	16,000	30,250	14,250	89%
10019	58150	TRAINING-REGISTRATION	-	-	3,000	3,000	-	0%
10019	58155	TRAINING-MEALS	-	-	1,000	1,764	764	76%
10019	58160	TRAINING-LODGING	-	-	2,550	6,000	3,450	135%
10019	58310	TRAINING-TRAVEL	-	-	6,000	3,000	(3,000)	-50%
10019	58375	G&A-RENTAL FEES	-	-	-	-	-	0%
TOTAL SYSTEMS PLANNING & INFRASTRUCTURE DEVELOPMENT			\$ 743,584	\$ 110,936	\$ 740,856	\$ 714,386	\$ (26,470)	-4%
FINANCE								
10020	51220	REG WAGES-FINANCE	262,628	209,117	549,476	565,960	16,484	3%
10020	51221	OT WAGES-FINANCE	-	-	1,000	750	(250)	-25%
10020	52100	BENEFITS-PR TAX FICA	21,007	16,728	42,111	43,296	1,185	3%
10020	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10020	52120	BENEFITS-PR TAX SUTA	-	-	-	-	-	0%
10020	52150	BENEFITS-RETIREMENT	7,049	5,528	7,598	8,604	1,006	13%
10020	52190	BENEFITS-INSURANCE ST< DIS	3,641	-	8,259	8,300	41	0%
10020	52200	BENEFITS-INSURANCE MEDICAL	49,680	45,412	66,000	85,921	19,921	30%
10020	52210	BENEFITS-INSURANCE DENTAL	-	-	-	2,755	2,755	0%
10020	52250	BENEFITS-INSURANCE LIFE	1,781	1,460	2,052	2,282	230	11%
10020	52275	BENEFITS-INSURANCE VISION	358	320	773	184	(589)	-76%
10020	52300	INSURANCE-WORKER'S COMP	-	-	-	-	-	0%
10020	52350	BENEFITS-PERSONAL LEAVE	4,420	-	-	-	-	0%
10020	52400	BENEFITS-HOLIDAY LEAVE	10,892	-	-	-	-	0%
10020	52450	BENEFITS-VACATION LEAVE	18,058	-	-	-	-	0%
10020	52455	BENEFITS-OTHER LEAVE	-	-	-	-	-	0%
10020	52850	ARMORED CAR SERVICE	-	-	-	-	-	0%
10020	52900	BENEFITS-OTHER	1,000	-	-	4,000	4,000	100%
10020	53100	PROFESSIONAL FEES	-	-	-	-	-	0%



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10020	53110	PROFESSIONAL FEES-PLANNING	-	-	-	-	-	0%
10020	53160	G&A-ADVERTISING-GENERAL	1,400	831	2,000	2,000	-	0%
10020	53220	G&A-LICENSES & FEES	-	-	-	-	-	0%
10020	53250	PROFESSIONAL FEES-AUDITING	36,806	25,020	58,000	60,000	2,000	3%
10020	53300	CONTRACT SERVICES-FACILITIES	-	-	-	-	-	0%
10020	53320	CONTRACT SERVICES-SYS CONN	-	-	-	-	-	0%
10020	53330	CONTRACT SERVICES-IT SUPPORT	83,407	76,077	63,200	65,400	2,200	3%
10020	53340	CONTRACT SERVICES-TEMP LABOR	16,329	3,006	5,000	3,000	(2,000)	-40%
10020	53350	CONTRACT SERVICES-GENERAL	37,653	31,574	30,760	37,150	6,390	21%
10020	53460	M&S-OUTSIDE MAINT EQUIP	-	-	-	-	-	0%
10020	53515	G&A-PRINTING-GENERAL	-	-	2,000	1,000	(1,000)	-50%
10020	54675	G&A-POSTAGE	437	399	1,200	1,200	-	0%
10020	54700	G&A-SUPPLIES-OFFICE	4,535	4,322	5,500	6,000	500	9%
10020	54750	G&A-SUPPLIES-GENERAL	1,982	1,114	2,000	2,000	-	0%
10020	54800	G&A-SUPPLIES-COMPUTER	-	-	-	-	-	0%
10020	54850	G&A-COVID SUPPLIES	-	-	-	-	-	0%
10020	55150	UTILITIES-TELEPHONE	-	-	2,700	-	(2,700)	-100%
10020	55152	UTILITIES-TELEPHONE MOBILE	32,079	21,452	30,000	60,000	30,000	100%
10020	56500	UNFUNDED NET OPEB OBLIGATIONS	(16,645)	-	-	-	-	0%
10020	58100	G&A-DUES & SUBSCRIPTIONS	-	-	15,000	10,000	(5,000)	-33%
10020	58150	TRAINING-REGISTRATION	-	-	1,500	1,500	-	0%
10020	58155	TRAINING-MEALS	-	-	1,000	1,000	-	0%
10020	58160	TRAINING-LODGING	-	-	2,500	2,500	-	0%
10020	58165	TRAINING-OTHER TRAVEL FEES	-	-	500	500	-	0%
10020	58200	G&A-EMP RECOGNITION-GENERAL	-	-	2,000	2,000	-	0%
10020	58250	G&A-INTEREST EXPENSE	-	-	6,000	3,500	(2,500)	-42%
10020	58255	G&A-INTEREST EXPENSE-PENALTIES	3,360	-	3,000	3,000	-	0%
10020	58310	TRAINING-TRAVEL	-	-	2,500	2,500	-	0%
10020	58315	TRAINING-STAFF DEVELOPMENT	-	-	-	3,500	3,500	100%
10020	58375	G&A-RENTAL FEES	-	-	-	-	-	0%
10020	59000	CASH OVER/SHORT	858	1,594	100	100	-	0%
10020	59350	BAD DEBT EXPENSE	-	-	-	-	-	0%
10020	59375	BANK SERVICE CHARGE	36,833	30,660	30,000	35,000	5,000	17%
10020	59380	G&A-DEBT SERVICE	-	-	-	-	-	0%
10020	59400	G&A-DEPRECIATION	44,293	52,083	61,500	62,000	500	1%
10020	59900	EQUIPMENT	-	-	-	-	-	0%
TOTAL FINANCE			\$ 663,850	\$ 526,698	\$ 1,005,229	\$ 1,086,902	\$ 81,673	8%
CALL CENTER								
10025	51290	REG WAGES	83,681	204,298	475,266	489,523	14,257	3%
10025	51291	OT WAGES-SUPERVISORS MOBILITY	-	-	-	-	-	0%
10025	51295	REG WAGES-ADMIN MOBILITY	231,342	-	-	10,000	10,000	0%
10025	51296	OT WAGES	21,254	22,324	10,000	25,000	15,000	150%
10025	52100	BENEFITS-PR TAX FICA	27,818	24,801	37,123	37,448	325	1%
10025	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10025	52120	BENEFITS-PR TAX SUTA	-	-	-	-	-	0%
10025	52150	BENEFITS-RETIREMENT	4,520	2,431	4,636	2,561	(2,075)	-45%
10025	52190	BENEFITS-INSURANCE ST< DIS	5,152	-	12,971	9,166	(3,805)	-29%
10025	52200	BENEFITS-INSURANCE MEDICAL	86,344	95,271	90,066	52,069	(37,997)	-42%
10025	52210	BENEFITS-INSURANCE DENTAL	-	-	-	1,856	1,856	100%
10025	52250	BENEFITS-INSURANCE LIFE	2,475	2,034	2,556	1,617	(939)	-37%
10025	52275	BENEFITS-INSURANCE VISION	675	237	849	460	(389)	-46%
10025	52350	BENEFITS-PERSONAL LEAVE	21,251	-	-	-	-	0%
10025	52400	BENEFITS-HOLIDAY LEAVE	11,965	-	-	-	-	0%
10025	52450	BENEFITS-VACATION LEAVE	6,287	-	-	-	-	0%
10025	52455	BENEFITS-OTHER LEAVE	1,277	-	-	-	-	0%
10025	52460	BENEFITS-UNIFORM ALLOWANCE	-	-	-	-	-	0%
10025	52900	BENEFITS-OTHER	3,000	-	-	2,000	2,000	100%
10025	53100	PROFESSIONAL FEES-GENERAL	-	-	-	-	-	0%
10025	53110	PROFESSIONAL FEES-PLANNING	-	-	-	36,000	36,000	100%
10025	53220	G&A-LICENSES & FEES	17,590	5,779	19,000	19,000	-	0%
10025	53320	CONTRACT SERVICES-SYS CONN	35,848	39,721	36,000	-	(36,000)	-100%
10025	53330	CONTRACT SERVICES-IT SUPPORT	58,202	91,571	53,000	53,000	-	0%
10025	53340	CONTRACT SERVICES-TEMP LABOR	-	-	-	-	-	0%



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10025	53350	CONTRACT SERVICES-GENERAL	9,812	2,965	15,000	30,000	15,000	100%
10025	53515	G&A-PRINTING-GENERAL	-	-	500	500	-	0%
10025	54675	G&A-POSTAGE	79	46	250	250	-	0%
10025	54700	G&A-SUPPLIES-OFFICE	494	206	500	500	-	0%
10025	54750	G&A-SUPPLIES-GENERAL	-	-	-	-	-	0%
10025	54800	G&A-SUPPLIES-COMPUTER	615	-	-	650	650	0%
10025	54850	G&A-COVID SUPPLIES	-	-	-	-	-	0%
10025	54900	G&A-UNIFORM EXPENSE	-	-	1,500	3,000	1,500	100%
10025	58100	G&A-DUES & SUBSCRIPTIONS	-	-	500	500	-	0%
10025	58150	TRAINING-REGISTRATION	-	-	5,000	5,000	-	0%
10025	58155	TRAINING-MEALS	-	-	2,000	2,000	-	0%
10025	58160	TRAINING-LODGING	-	-	3,000	3,000	-	0%
10025	58165	TRAINING-OTHER TRAVEL FEES	-	-	1,000	1,000	-	0%
10025	58200	G&A-EMP RECOGNITION-GENERAL	-	-	2,000	2,000	-	0%
10025	58252	PROGRAM EXPENSE-GUAR RIDE HOME	-	-	-	-	-	0%
10025	58310	TRAINING-TRAVEL	-	-	-	-	-	0%
10025	58315	TRAINING-STAFF DEVELOPMENT	-	-	3,000	10,000	7,000	233%
TOTAL CALL CENTER			\$ 629,680	\$ 491,682	\$ 775,717	\$ 798,100	\$ 22,383	3%
MAINTENANCE & ASSET MANAGEMENT								
10030	51300	REG WAGES-MECHANICS	737,355	682,926	1,071,818	1,103,974	32,166	3%
10030	51305	OT WAGES-MECHANICS	29,141	28,264	91,455	40,000	(51,455)	-56%
10030	51310	REG WAGES-UTILITY	775,281	727,084	942,889	996,589	53,700	6%
10030	51315	OT WAGES-UTILITY	92,138	82,178	45,045	55,000	9,955	22%
10030	51320	REG WAGES-SUPERVISORS MAINT	301,740	285,924	356,606	367,304	10,698	3%
10030	51325	OT WAGES-SUPERVISORS MAINT	-	-	-	-	-	0%
10030	51330	REG WAGES-ADMIN MAINT	207,287	234,109	455,888	256,423	(199,465)	-44%
10030	51335	OT WAGES-ADMIN MAINT	-	-	-	-	-	0%
10030	51340	REG WAGES-NON PROD MAINT	-	-	-	-	-	0%
10030	51350	REG WAGES-TRAINEES MAINT	1,157	-	-	-	-	0%
10030	52100	BENEFITS-PR TAX FICA	174,525	166,277	220,492	222,626	2,134	1%
10030	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10030	52120	BENEFITS-PR TAX SUTA	-	-	-	-	-	0%
10030	52150	BENEFITS-RETIREMENT	37,604	32,112	37,553	38,098	545	1%
10030	52190	BENEFITS-INSURANCE ST< DIS	33,773	-	45,540	34,000	(11,540)	-25%
10030	52200	BENEFITS-INSURANCE MEDICAL	395,942	337,878	454,174	459,447	5,273	1%
10030	52210	BENEFITS-INSURANCE DENTAL	-	-	-	15,170	15,170	100%
10030	52250	BENEFITS-INSURANCE LIFE	8,481	14,296	8,986	8,587	(399)	-4%
10030	52275	BENEFITS-INSURANCE VISION	2,913	2,373	4,927	1,196	(3,731)	-76%
10030	52310	W/C CLAIM RESERVE EXPENSE	-	-	-	-	-	0%
10030	52350	BENEFITS-PERSONAL LEAVE	105,519	-	-	-	-	0%
10030	52400	BENEFITS-HOLIDAY LEAVE	61,479	-	-	-	-	0%
10030	52450	BENEFITS-VACATION LEAVE	132,913	-	-	58,000	58,000	100%
10030	52455	BENEFITS-OTHER LEAVE	6,892	-	-	-	-	0%
10030	52460	BENEFITS-UNIFORM ALLOWANCE	500	-	-	-	-	0%
10030	52900	BENEFITS-OTHER	13,250	-	-	25,000	25,000	100%
10030	53100	PROFESSIONAL FEES-GENERAL	-	-	-	-	-	0%
10030	53130	MMB SHUTTLE EXPENSE	-	-	-	-	-	0%
10030	53220	M&S-LICENSES & FEES	1,679	42	9,500	9,500	-	0%
10030	53250	PROFESSIONAL FEES- AUDITING	-	-	-	-	-	0%
10030	53300	CONTRACT SERVICES-FACILITIES	46,488	35,994	50,000	75,000	25,000	50%
10030	53310	CONTRACT SERVICES-ROUTE MNT	-	-	-	50,000	50,000	0%
10030	53330	CONTRACT SERVICES-IT SUPPORT	-	-	-	-	-	0%
10030	53340	CONTRACT SERVICES-TEMP LABOR	-	-	-	-	-	0%
10030	53350	CONTRACT SERVICES-GENERAL	49,301	38,603	50,000	50,000	-	0%
10030	53400	M&S-OUTSIDE MAINT REV VEH	383,838	242,128	375,000	390,000	15,000	4%
10030	53450	M&S-OUTSIDE MAINT BUILDING	33,604	16,007	75,000	150,000	75,000	100%
10030	53455	M&S-OUTSIDE MAINT SUP VEH	6,840	3,238	20,000	30,000	10,000	50%
10030	53460	M&S-OUTSIDE MAINT EQUIP	4,215	3,091	25,000	25,000	-	0%
10030	53465	M&S-OUTSIDE MAINT BIKE SH	-	-	-	-	-	0%
10030	53470	M&S-TOWING EXPENSE	6,485	4,925	20,000	30,000	10,000	50%
10030	53515	G&A-PRINTING-GENERAL	-	-	-	10,000	10,000	100%
10030	54100	M&S-LUBRICANTS AND OTHER	147,015	47,421	90,500	100,000	9,500	10%
10030	54300	FUEL-REV VEH FR	969,239	787,469	1,544,759	1,600,000	55,241	4%



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10030	54310	FUEL-REV VEH PARA	229,179	-	-	100,000	100,000	0%
10030	54320	FUEL-SUPPORT VEHICLES	22,760	27,374	75,000	75,000	-	0%
10030	54350	MMB SHUTTLE EXPENSES	-	-	-	-	-	0%
10030	54400	M&S-TIRES	151,601	116,753	175,000	225,000	50,000	29%
10030	54500	M&S-PARTS REV VEH	366,114	246,615	650,000	650,000	-	0%
10030	54510	M&S-PARTS FAREBOX	-	-	100,000	100,000	-	0%
10030	54520	M&S-PARTS REV VEH-OTHER	491	-	10,000	10,000	-	0%
10030	54550	M&S-TOOLS & SMALL EQUIP	14,737	13,932	50,000	50,000	-	0%
10030	54555	BENEFITS-TOOL ALLOWANCE	4,931	4,351	7,500	7,500	-	0%
10030	54600	M&S-FREIGHT	-	-	10,000	10,000	-	0%
10030	54640	M&S-SUPPLIES SHOP	59,193	37,161	75,000	85,000	10,000	13%
10030	54675	G&A-POSTAGE	526	487	1,500	1,500	-	0%
10030	54680	G&A-PRINTING FARE & OTHER PA	-	-	35,000	35,000	-	0%
10030	54700	M&S-SUPPLIES GENERAL	66,813	49,029	135,000	98,459	(36,541)	-27%
10030	54750	G&A-SUPPLIES-GENERAL	7,488	6,437	15,000	20,000	5,000	33%
10030	54800	G&A-SUPPLIES-COMPUTER	-	-	10,000	15,000	5,000	50%
10030	54850	G&A-COVID SUPPLIES	-	-	-	-	-	0%
10030	55100	UTILITIES-ELECTRICITY CC	159,274	159,051	175,000	200,000	25,000	14%
10030	55105	UTILITIES-ELECTRICITY JMRTC	42,589	38,391	50,000	75,000	25,000	50%
10030	55160	UTILITIES-CABLE	11,327	8,966	8,000	15,000	7,000	88%
10030	55165	UTILITIES-CABLE JMRTC	2,230	-	5,000	5,000	-	0%
10030	55200	UTILITIES-GAS CC	25,235	20,386	25,000	30,000	5,000	20%
10030	55205	UTILITIES-GAS JMRTC	-	-	-	-	-	0%
10030	55250	UTILITIES-WATER CC	8,382	10,848	15,000	15,000	-	0%
10030	55255	UTILITIES-WATER JMRTC	2,253	-	10,000	10,000	-	0%
10030	55300	UTILITIES-REFUSE CC	74,131	61,406	70,000	90,000	20,000	29%
10030	55305	UTILITIES-REFUSE JMRTC	8,237	6,823	10,000	15,000	5,000	50%
10030	58100	G&A-DUES & SUBSCRIPTIONS	3,165	2,221	8,000	12,000	4,000	50%
10030	58150	TRAINING-REGISTRATION	-	-	10,000	10,000	-	0%
10030	58155	TRAINING-MEALS	-	-	5,000	5,000	-	0%
10030	58160	TRAINING-LODGING	-	-	10,000	10,000	-	0%
10030	58165	TRAINING-OTHER TRAVEL FEES	-	-	-	-	-	0%
10030	58200	G&A-EMP RECOGNITION-GENERAL	-	-	-	-	-	0%
10030	58220	G&A-EMP RECOGNITION-ROADEO	-	-	-	-	-	0%
10030	58240	TRAINING-TRAVEL & LODGING	-	-	2,000	2,000	-	0%
10030	58245	MEALS & ENTERTAINMENT	-	-	-	3,000	3,000	0%
10030	58310	MILEAGE EXPENSE	-	-	-	-	-	0%
10030	58315	TRAINING-STAFF DEVELOPMENT	1,800	-	15,000	15,000	-	0%
10030	58350	ENVIROM REMEDIAT EXPENSE	-	-	-	-	-	0%
10030	58375	G&A-RENTAL FEES	12,923	13,472	10,000	10,000	-	0%
TOTAL MAINTENANCE & ASSET MANAGEMENT			\$ 6,041,961	\$ 4,596,029	\$ 7,772,132	\$ 8,205,373	\$ 433,241	6%
CAT CONNECTS								
10035	51100	REGULAR WAGES-CAT CONNECTS	60,562	-	132,544	145,683	13,139	10%
10035	51105	OVER TIME WAGES-OPERATORS	1,771	-	-	5,000	5,000	100%
10035	52100	BENEFITS-PR TAX FICA	4,558	-	10,140	11,145	1,005	10%
10035	52150	BENEFITS-RETIREMENT	-	-	-	2,000	2,000	100%
10035	52190	BENEFITS-INSURANCE ST< DIS	602	-	-	-	-	0%
10035	52200	BENEFITS-INSURANCE MEDICAL	3,048	-	1,171	10,740	9,569	817%
10035	52210	BENEFITS-INSURANCE DENTAL	-	-	-	309	309	100%
10035	52250	BENEFITS-INSURANCE LIFE	87	-	500	270	(230)	-46%
10035	52275	BENEFITS-INSURANCE VISION	59	-	92	92	-	0%
10035	52350	BENEFITS-PERSONAL LEAVE	1,922	-	-	-	-	0%
10035	52400	BENEFITS-HOLIDAY LEAVE	1,980	-	-	-	-	0%
10035	52450	BENEFITS-VACATION LEAVE	-	-	-	-	-	0%
10035	52455	BENEFITS-OTHER LEAVE	-	-	-	-	-	0%
10035	52460	BENEFITS-UNIFORM ALLOWANCE	160	-	-	3,360	3,360	0%
10035	52900	BENEFITS-OTHER	-	-	-	33,508	33,508	0%
10035	54900	G&A-UNIFORM EXPENSE	-	-	2,000	2,000	-	0%
10035	58315	TRAINING-STAFF DEVELOPMENT	-	-	5,000	5,000	-	0%
TOTAL CAT CONNECTS			\$ 74,748	\$ -	\$ 151,447	\$ 219,108	\$ 67,661	45%



Org	Object	Account Description	2024 Actuals	FY 2025 Projected	FY 2025 Approved	FY 2026 Proposed	Increase/Decrease	% Difference
FIXED ROUTE								
10040	51100	REG WAGES-OPERATORS FR	3,204,594	2,982,694	5,010,354	5,160,665	150,311	3%
10040	51105	OT WAGES-OPERATORS FR	762,809	1,172,937	375,000	400,000	25,000	7%
10040	51110	REG WAGES-SUPERVISORS FR	618,661	545,414	709,066	810,264	101,198	14%
10040	51115	OT WAGES-SUPERVISORS FR	-	-	25,000	-	(25,000)	-100%
10040	51120	REG WAGES-OPS SAFETY/TRAINER	6,152	-	-	-	-	0%
10040	51130	REG WAGES-TRAINEES FR	160	-	-	-	-	0%
10040	51135	OT WAGES-TRAINEES FR	343	-	-	-	-	0%
10040	51140	REG WAGES-NON PRODUCTIVE FR	18,064	-	-	7,500	7,500	0%
10040	51200	REG WAGES-ADMIN	39,537	20,718	288,387	297,039	8,652	3%
10040	52100	BENEFITS-PR TAX FICA	374,130	373,033	498,612	514,142	15,530	3%
10040	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10040	52120	BENEFITS-PR TAX SUTA	-	-	-	-	-	0%
10040	52150	BENEFITS-RETIREMENT	66,377	52,096	73,943	74,422	479	1%
10040	52190	BENEFITS-INSURANCE ST< DIS	70,320	-	65,050	708	(64,342)	-99%
10040	52200	BENEFITS-INSURANCE MEDICAL	876,221	689,059	940,693	993,192	52,499	6%
10040	52210	BENEFITS-INSURANCE DENTAL	-	-	-	38,973	38,973	0%
10040	52250	BENEFITS-INSURANCE LIFE	15,896	35,046	14,845	18,434	3,589	24%
10040	52275	BENEFITS-INSURANCE VISION	6,078	3,237	8,200	4,140	(4,060)	-50%
10040	52350	BENEFITS-PERSONAL LEAVE	218,975	-	-	-	-	0%
10040	52400	BENEFITS-HOLIDAY LEAVE	113,237	-	-	-	-	0%
10040	52450	BENEFITS-VACATION LEAVE	259,879	-	-	-	-	0%
10040	52455	BENEFITS-OTHER LEAVE	27,730	-	-	-	-	0%
10040	52460	BENEFITS-UNIFORM ALLOWANCE	(34,445)	76,278	60,880	65,000	4,120	7%
10040	52900	BENEFITS-OTHER	27,250	-	-	52,000	52,000	0%
10040	53220	M&S-LICENSES & FEES	386	-	-	1,000	1,000	100%
10040	53320	CONTRACT SERVICES-SYS CONN	107,812	109,113	131,144	207,118	75,974	100%
10040	53340	CONTRACT SERVICES-TEMP LABOR	-	-	-	-	-	0%
10040	53350	CONTRACT SERVICES-GENERAL	-	-	-	-	-	0%
10040	53455	M&S-OUTSIDE MAINT SUP VEH	-	-	-	-	-	0%
10040	53460	M&S-OUTSIDE MAINT EQUIP	-	-	-	-	-	0%
10040	53515	G&A-PRINTING-GENERAL	-	-	1,000	1,000	-	0%
10040	54400	M&S-TIRES	-	-	-	-	-	0%
10040	54510	M&S-PARTS FAREBOX	-	-	-	-	-	0%
10040	54550	M&S-TOOLS & SMALL EQUIP	-	-	-	-	-	0%
10040	54675	G&A-POSTAGE	79	-	200	300	100	50%
10040	54700	M&S-SUPPLIES GENERAL	35,299	2,738	10,000	10,000	-	0%
10040	54705	FAIRBOX & TVM SUPPLIES	-	-	-	-	-	0%
10040	54750	G&A-SUPPLIES-GENERAL	2,536	3,788	7,000	8,000	1,000	14%
10040	54800	G&A-SUPPLIES-COMPUTER	-	-	-	-	-	0%
10040	54850	G&A-COVID SUPPLIES	-	-	-	-	-	0%
10040	58100	G&A-DUES & SUBSCRIPTIONS	-	-	-	-	-	0%
10040	58150	TRAINING-REGISTRATION	-	-	5,000	5,000	-	0%
10040	58155	TRAINING-MEALS	1,929	-	2,000	4,500	2,500	125%
10040	58160	TRAINING-LODGING	-	-	4,000	8,000	4,000	100%
10040	58165	TRAINING-OTHER TRAVEL FEES	-	-	5,000	10,000	5,000	100%
10040	58166	TRAINING-OTHER TRAVEL FEE EXEC	-	-	-	-	-	0%
10040	58200	G&A-EMP RECOGNITION-GENERAL	-	-	5,000	5,000	-	0%
10040	58220	G&A-EMP RECOGNITION-ROADEO	-	-	-	8,000	8,000	100%
10040	58310	MILEAGE EXPENSE	-	-	-	2,500	2,500	100%
10040	58315	TRAINING-STAFF DEVELOPMENT	-	-	20,820	10,000	(10,820)	-52%
TOTAL FIXED ROUTE			\$ 6,820,009	\$ 6,066,150	\$ 8,261,194	\$ 8,716,896	\$ 455,702	6%
ON DEMAND - MICROTRANSIT								
10045	51100	REG WAGE-MICROTRANSIT OPERATOR	30,929	-	434,479	-	(434,479)	-100%
10045	51105	OT WAGES- MICROTRANS OPERATOR	142	-	-	-	-	0%
10045	52100	BENEFITS-PR TAX FICA	1,564	-	33,238	-	(33,238)	-100%
10045	52150	BENEFITS-RETIREMENT	313	-	-	-	-	0%
10045	52190	BENEFITS-INSURANCE ST< DIS	-	-	-	-	-	0%
10045	52200	BENEFITS-INSURANCE MEDICAL	4,004	-	92,169	-	(92,169)	-100%
10045	52250	BENEFITS-INSURANCE LIFE	82	-	500	-	(500)	-100%
10045	52275	BENEFITS-INSURANCE VISION	58	-	92	-	(92)	-100%
10045	52350	BENEFITS-PERSONAL LEAVE	-	-	-	-	-	0%
10045	52400	BENEFITS-HOLIDAY LEAVE	-	-	-	-	-	0%



Org	Object	Account Description	2024 Actuals	FY 2025 Projected	FY 2025 Approved	FY 2026 Proposed	Increase/Decrease	% Difference
10045	52455	BENEFITS-OTHER LEAVE	-	-	-	-	-	0%
10045	53100	PROFESSIONAL FEES-GENERAL	-	-	70,000	-	(70,000)	-100%
10045	53330	CONTRACT SERVICES-IT SUPPORT	-	-	114,464	-	(114,464)	-100%
10045	54300	FUEL-REV VEH MICROTRANSIT	-	-	12,000	-	(12,000)	-100%
10045	54750	G&A-SUPPLIES-GENERAL	-	-	28,000	-	(28,000)	-100%
10045	54900	G&A-UNIFORM EXPENSE	-	-	2,000	-	(2,000)	-100%
10045	58315	TRAINING-STAFF DEVELOPMENT	-	-	10,000	-	(10,000)	-100%
TOTAL ON DEMAND - MICROTRANSIT			\$ 37,092	\$ -	\$ 796,942	\$ -	\$ (796,942)	-100%
MARINE SERVICES								
10050	51500	REG WAGES-CAPTAIN MS	300,998	277,277	316,580	326,077	9,497	3%
10050	51510	REG WAGES-DECKHAND MS	91,306	108,833	166,191	174,501	8,310	5%
10050	51515	OT WAGES-DECKHAND MS	10,495	-	20,000	15,000	(5,000)	-25%
10050	51520	REG WAGES-MAINT MS	55,398	47,179	60,737	61,367	630	1%
10050	51525	OT WAGES-MAINT MS	12,139	6,591	10,000	10,000	-	0%
10050	51530	REG WAGES-SUPERVISORS MS	96,352	84,240	104,797	110,867	6,070	6%
10050	51535	OT WAGES-SUPERVISORS MS	-	-	-	-	-	0%
10050	51540	REG WAGES-ADMIN MS	-	-	-	-	-	0%
10050	51545	OT WAGES-ADMIN MS	-	-	-	-	-	0%
10050	52100	BENEFITS-PR TAX FICA	43,613	44,928	52,961	52,336	(625)	-1%
10050	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10050	52120	BENEFITS-PR TAX SUTA	-	-	-	-	-	0%
10050	52150	BENEFITS-RETIREMENT	2,688	2,346	2,317	2,433	116	5%
10050	52190	BENEFITS-INSURANCE ST< DIS	7,279	-	9,125	8,100	(1,025)	-11%
10050	52200	BENEFITS-INSURANCE MEDICAL	67,743	41,171	70,582	104,081	33,499	47%
10050	52210	BENEFITS-INSURANCE DENTAL	-	-	-	3,096	3,096	0%
10050	52250	BENEFITS-INSURANCE LIFE	3,578	4,911	3,303	3,581	278	8%
10050	52275	BENEFITS-INSURANCE VISION	632	457	772	276	(496)	-64%
10050	52300	INSURANCE-WORKER'S COMP	-	-	-	-	-	0%
10050	52350	BENEFITS-PERSONAL LEAVE	6,279	-	-	-	-	0%
10050	52400	BENEFITS-HOLIDAY LEAVE	8,041	-	-	-	-	0%
10050	52450	BENEFITS-VACATION LEAVE	22,033	-	-	-	-	0%
10050	52455	BENEFITS-OTHER LEAVE	-	-	-	-	-	0%
10050	52900	BENEFITS-OTHER	6,250	-	-	1,000	1,000	100%
10050	53150	G&A-MARKETING GENERAL	-	-	-	-	-	0%
10050	53220	M&S-LICENSES & FEES	628	-	2,000	2,000	-	0%
10050	53300	CONTRACT SERVICES-FACILITIES	-	-	-	-	-	0%
10050	53330	CONTRACT SERVICES-IT SUPPORT	-	-	58,131	58,004	(127)	0%
10050	53360	CONTRACT SERVICES-GENERAL	6,003	1,098	5,520	-	(5,520)	-100%
10050	53400	M&S-OUTSIDE MAINT REV VEH	56,585	36,895	50,000	102,573	52,573	105%
10050	53450	M&S-OUTSIDE MAINT BUILDING	62,851	59,500	59,500	50,000	(9,500)	-16%
10050	53460	M&S-OUTSIDE MAINT EQUIP	33,383	37,201	50,000	50,000	-	0%
10050	53515	G&A-PRINTING-GENERAL	-	-	-	-	-	0%
10050	54100	M&S-LUBRICANTS AND OTHER	14,851	14,470	15,000	10,000	(5,000)	-33%
10050	54300	FUEL-REV VEH FR	143,191	93,334	160,000	160,000	-	0%
10050	54500	M&S-PARTS REV VEH	13,412	-	38,272	50,000	11,728	31%
10050	54510	M&S-PARTS FAREBOX	-	-	-	-	-	0%
10050	54550	M&S-TOOLS & SMALL EQUIP	-	-	12,000	-	(12,000)	-100%
10050	54555	M&S-TOOL ALLOWANCE	236	776	5,000	-	(5,000)	-100%
10050	54600	M&S-FREIGHT	2,246	2,079	5,000	3,000	(2,000)	-40%
10050	54675	G&A-POSTAGE	46	-	-	-	-	0%
10050	54685	G&A-OTHER	-	-	-	-	-	0%
10050	54700	M&S-SUPPLIES GENERAL	47	-	3,500	-	(3,500)	-100%
10050	54750	G&A-SUPPLIES-GENERAL	-	-	-	-	-	0%
10050	54800	G&A-SUPPLIES-COMPUTER	-	-	-	-	-	0%
10050	54850	G&A-COVID SUPPLIES	-	-	-	-	-	0%
10050	54900	G&A-UNIFORM EXPENSE	-	-	7,500	7,500	-	0%
10050	55110	UTILITIES-ELECTRICITY MS	525	1,836	5,000	600	(4,400)	-88%
10050	55150	UTILITIES-TELEPHONE	-	-	-	-	-	0%
10050	56200	INSURANCE-RECOVERIES	-	-	-	-	-	0%
10050	56300	INSURANCE-GENERAL LIABILITY	-	-	-	-	-	0%
10050	56320	INSURANCE-VESSELS	210,621	360,536	487,713	487,713	-	0%
10050	58100	G&A-DUES & SUBSCRIPTIONS	-	-	-	-	-	0%
10050	58150	TRAINING-REGISTRATION	-	-	-	-	-	0%



Org	Object	Account Description	2024 Actuals	FY 2025 Projected	FY 2025 Approved	FY 2026 Proposed	Increase/Decrease	% Difference
10050	58155	TRAINING-MEALS	296	-	-	-	-	0%
10050	58160	TRAINING-LODGING	-	-	-	-	-	0%
10050	58165	TRAINING-OTHER TRAVEL FEES	-	-	10,000	10,000	-	0%
10050	58200	G&A-EMP RECOGNITION-GENERAL	-	-	-	-	-	0%
10050	58310	MILEAGE EXPENSE	66	-	-	-	-	0%
10050	58315	TRAINING-STAFF DEVELOPMENT	970	-	-	10,000	10,000	100%
TOTAL MARINE SERVICES			\$ 1,280,782	\$ 1,225,658	\$ 1,791,501	\$ 1,874,105	\$ 82,604	5%
PARATRANSIT								
10060	51600	REG WAGES-OPERATORS PARA	985,424	1,350,434	1,547,884	1,594,321	46,437	3%
10060	51605	OT WAGES-OPERATORS PARA	102,686	148,167	69,195	75,000	5,805	8%
10060	51610	REG WAGES-SUPERVISORS PARA	259,526	167,099	248,290	242,142	(6,148)	-2%
10060	51615	OT WAGES-SUPERVISORS PARA	20,021	-	56,198	25,000	(31,198)	-56%
10060	51620	REG WAGES-ADMIN PARA	171,131	157,199	369,462	377,934	8,472	2%
10060	51625	OT WAGES-ADMIN PARA	817	-	-	-	-	0%
10060	51640	REG WAGES-NON PROD PARA	-	-	-	-	-	0%
10060	52100	BENEFITS-PR TAX FICA	122,424	143,501	175,133	144,299	(30,834)	-18%
10060	52110	BENEFITS-PR TAX FUTA	-	-	-	-	-	0%
10060	52120	BENEFITS-PR TAX SUTA	-	-	-	-	-	0%
10060	52150	BENEFITS-RETIREMENT	20,972	15,142	20,572	19,534	(1,038)	-5%
10060	52190	BENEFITS-INSURANCE ST< DIS	22,451	-	14,270	16,800	2,530	0%
10060	52200	BENEFITS-INSURANCE MEDICAL	288,009	211,852	300,092	367,084	66,992	22%
10060	52210	BENEFITS-INSURANCE DENTAL	-	-	-	13,402	13,402	100%
10060	52250	BENEFITS-INSURANCE LIFE	7,831	6,907	5,454	9,059	3,605	66%
10060	52275	BENEFITS-INSURANCE VISION	2,578	-	3,504	2,484	(1,020)	-29%
10060	52310	WC CLAIM RESERVE EXPENSE	-	-	-	-	-	0%
10060	52350	BENEFITS-PERSONAL LEAVE	50,779	-	-	-	-	0%
10060	52400	BENEFITS-HOLIDAY LEAVE	40,141	-	-	-	-	0%
10060	52450	BENEFITS-VACATION LEAVE	52,454	-	-	-	-	0%
10060	52455	BENEFITS-OTHER LEAVE	2,792	-	-	-	-	0%
10060	52460	BENEFITS-UNIFORM ALLOWANCE	30,283	-	-	29,640	29,640	100%
10060	52900	BENEFITS-OTHER	15,000	-	-	11,000	11,000	100%
10060	53100	PROFESSIONAL FEES	-	-	-	-	-	0%
10060	53220	M&S-LICENSES & FEES	-	-	-	-	-	0%
10060	53320	CONTRACT SERVICES-SYS CONN	-	-	-	96,265	96,265	0%
10060	53330	CONTRACT SERVICES-IT SUPPORT	-	-	34,423	-	(34,423)	-100%
10060	53340	CONTRACT SERVICES-TEMP LABOR	-	-	-	-	-	0%
10060	53350	CONTRACT SERVICES-GENERAL	8,151	6,887	48,110	-	(48,110)	-100%
10060	53400	M&S-OUTSIDE MAINT REV VEH	31,371	21,654	55,000	100,000	45,000	82%
10060	53425	OM REVENUE VEH. - VEOLIA	-	-	-	-	-	0%
10060	53455	M&S-OUTSIDE MAINT SUP VEH	-	-	-	25,000	25,000	100%
10060	53460	M&S-OUTSIDE MAINT EQUIP	-	-	57,000	50,000	(7,000)	-12%
10060	53470	M&S-TOWING EXPENSE	2,845	1,969	5,000	10,000	5,000	100%
10060	53515	G&A-PRINTING-GENERAL	-	-	-	7,500	7,500	100%
10060	54100	M&S-LUBRICANTS AND OTHER	-	-	10,350	10,350	-	0%
10060	54400	M&S-TIRES	18,367	12,510	50,000	50,000	-	0%
10060	54500	M&S-PARTS REV VEH	60,603	41,037	120,000	100,000	(20,000)	-17%
10060	54510	M&S-PARTS FAREBOX	-	-	-	-	-	0%
10060	54550	M&S-TOOLS & SMALL EQUIP	-	-	5,000	5,000	-	0%
10060	54600	M&S-FREIGHT	-	-	1,500	1,500	-	0%
10060	54640	M&S-SUPPLIES SHOP	-	-	-	5,000	5,000	0%
10060	54675	G&A-POSTAGE	526	487	1,500	1,500	-	0%
10060	54680	G&A-PRINTING FARE & OTHER PA	-	-	-	-	-	0%
10060	54700	M&S-SUPPLIES GENERAL	77	-	5,000	7,500	2,500	50%
10060	54705	FAREBOX & TVM SUPPLIES	-	-	-	-	-	0%
10060	54750	G&A-SUPPLIES-GENERAL	1,330	1,874	2,500	3,000	500	20%
10060	54800	G&A-SUPPLIES-COMPUTER	-	-	-	-	-	0%
10060	54850	G&A-COVID SUPPLIES	-	-	-	-	-	0%
10060	58100	G&A-DUES & SUBSCRIPTIONS	-	-	1,000	-	(1,000)	-100%
10060	58150	TRAINING-REGISTRATION	-	-	2,500	-	(2,500)	-100%
10060	58155	TRAINING-MEALS	345	-	1,370	-	(1,370)	-100%
10060	58160	TRAINING-LODGING	-	-	3,200	-	(3,200)	-100%
10060	58165	TRAINING-OTHER TRAVEL FEES	-	-	3,000	-	(3,000)	-100%
10060	58200	G&A-EMP RECOGNITION-GENERAL	-	-	7,000	3,000	(4,000)	-57%
10060	58270	BUS LEASE EXPENSE	-	-	-	-	-	0%

Org	Object	Account Description	2024 Actuals	FY 2025 Projected	FY 2025 Approved	FY 2026 Proposed	Increase/Decrease	% Difference
10060	58300	PASS THROUGH EXPENSE	-	-	-	-	-	0%
10060	58310	MILEAGE EXPENSE	44	-	500	-	(500)	-100%
10060	58315	TRAINING-STAFF DEVELOPMENT	-	-	10,000	4,500	(5,500)	-55%
10060	58375	G&A-RENTAL FEES	-	-	-	-	-	0%
10060	59900	EQUIPMENT	-	-	-	5,500	5,500	0%
TOTAL PARATRANSIT			\$ 2,298,976	\$ 2,286,720	\$ 3,234,007	\$ 3,413,314	\$ 179,307	6%
PROPOSED FY 2026 TOTAL OPERATING BUDGET			\$ 26,422,296	\$ 25,061,246	\$ 37,058,045	\$ 38,687,890	\$ 1,629,845	4%



	FY 2024 Adopted			FY 2025 Approved			FY 2026 Proposed		
Staffing Summary									
DEPARTMENT	Part-time	Full-time	Total	Part-time	Full-time	Total	Part-time	Full-time	Total
<i>Fixed Route – Union</i>	10	98	108	10	98	108	10	98	108
<i>Fixed Route – Administration</i>	0	14	14	0	14	14	0	15	15
<i>Paratransit – Union</i>	0	42	42	5	37	42	5	37	42
<i>CAT Connects Paratransit – Administration</i>	0	0	0	0	4	4	0	4	4
<i>Micro transit</i>	0	11	11	0	11	11	0	11	11
<i>Marine</i>	0	0	0	0	8	8	0	0	0
<i>Maintenance – Union</i>	6	8	14	5	10	15	5	10	15
<i>Maintenance – Administration</i>	6	37	43	6	39	45	6	39	45
<i>Call Center</i>	0	11	11	0	11	11	0	11	11
<i>Board Admin</i>	2	11	13	2	14	16	2	14	16
<i>Executive</i>	0	3	3	0	3	3	0	3	3
<i>Human Resources</i>	0	9	9	0	12	12	0	16	16
<i>Finance</i>	0	3	3	0	5	5	0	5	5
<i>Security, Safety & Risk</i>	2	9	11	2	8	10	2	5	7
<i>Training & Development</i>	7	10	17	3	16	19	0	4	4
<i>Systems Planning & Infrastructure Dev</i>	1	2	3	0	0	0	0	0	0
<i>Admin Services</i>	0	6	6	0	6	6	0	5	5
Total	1	10	11	0	10	10	0	4	4
	35	285	320	33	306	339	30	281	311

FY 2026 PROPOSED AUTHORIZED POSITIONS

DEPARTMENT	POSITION TITLE	GROUP	FTE/PTE
EXECUTIVE			
10010	Chief Executive Officer	NU	1
10010	Chief Financial Officer	NU	1
10010	Chief Operating Officer	NU	1
10010	Chief Administrative Officer	NU	1
10010	Chief Planning & Infrastructure Development Officer	NU	1
10010	Executive Assistant	NU	1
10010	EEO Officer	NU	1
10010	Communications / PIO Manager	NU	1
10010	Marketing & Communications Coordinator	NU	1
10010	Compliance Manager	NU	1
10010	Internal Auditor	NU	1
10010	Compliance Analyst	NU	1
10010	Student Interns	NU	4
TOTAL			16
BOARD ADMINISTRATION			
10011	Board Administrator	NU	1
10011	Board Liaison	NU	1
10011	Executive Office Support	NU	1
TOTAL			3
HUMAN RESOURCES			
10013	Human Resources Manager	NU	1
10013	Human Resources Generalist - Benefits	NU	1
10013	Human Resources Generalist - Recruitment	NU	1
10013	Human Resources Clerk	NU	1
10013	Training Coordinator	NU	1
TOTAL			5
SECURITY, RISK & SAFETY MANAGEMENT			
10014	Safety, Security & Risk Manager	NU	1
10014	Administrative Clerk	NU	1
10014	Risk & Compliance Officer - Security	NU	1
10014	Risk & Compliance Officer - Safety	NU	1
TOTAL			4
ADMINISTRATIVE & SUPPORT SERVICES			
10016	Procurement Manager	NU	1
10016	Buyer	NU	1

Department	Position Title	Group	FTE/PTE
10016	IT Innovation Manager	NU	1
10016	IT Technician	NU	1
TOTAL			4
SYSTEMS PLANNING & INFRASTRUCTURE DEVELOPMENT			
10019	Grants Planning Manager	NU	1
10019	Sr. Planner / Project Management	NU	2
10019	Service Scheduler	NU	1
10019	Systems Planning Manager	NU	1
TOTAL			5
FINANCE			
10020	Assistant Chief Financial Officer	NU	1
10020	Accounting Manager	NU	1
10020	Accountant/Sr. Budget Officer	NU	1
10020	Accounting Technician, AR	NU	1
10020	Accounting Technician, AP	NU	1
10020	Cashier, Part-time (2)	NU	1
10020	Accounting Clerk	NU	1
TOTAL			7
SERVICE QUALITY & CUSTOMER CARE SERVICES			
10025	Service Quality Manager	NU	1
10025	Call Center Supervisor	NU	1
10025	Transit Customer Advocate, Full-time	NU	10
10025	Transit Customer Advocate, Part-time	NU	1
10025	Transit Customer Advocate, Part-time	NU	2
10025	Lead Transit Customer Advocate	NU	1
TOTAL			16
MAINTENANCE			
10030	Maintenance & Asset Management Director	NU	1
10030	Maintenance/Vehicle Parts Manager	NU	1
10030	Maintenance Supervisor	NU	5
10030	Maintenance Manager	NU	1
10030	Facilities Maintenance Coordinator	NU	1
10030	Maintenance Coordinator, Part-time	NU	1
10030	Parts Clerk	NU	1
10030	Cleaner, Part-Time	ATU	6
10030	Cleaner/Utility	ATU	10
10030	Hostler	ATU	7
10030	Master Mechanic	ATU	3
10030	Passenger Amenities Technician	ATU	5

Department	Position Title	Status	FTE/PTE
10030	Tech A Mechanic	ATU	5
10030	Tech B Mechanic	ATU	3
10030	Tech C Mechanic	ATU	4
10030	Electronics Technician	ATU	1
TOTAL			56
FIXED ROUTE			
10040	Assistant Chief Operations Officer - Fixed Route & Special Events	NU	1
10040	Transportation Manager	NU	1
10040	Transportation Supervisor	NU	4
10040	Dispatcher	NU	4
10040	Training Manager	NU	1
10040	Trainer II	NU	1
10040	Trainer - Part-time	NU	1
10040	Administrative Assistant	NU	1
10040	Operations Coordinator	NU	1
10040	Bus Operator, Full-time	ATU	98
10040	Bus Operator, Part-time	ATU	10
TOTAL			123
CAT CONNECTS			
10045	CAT Connects Driver	ATU	4
TOTAL			4
MARINE SERVICES			
10050	Assistant Chief Operating Officer - Marine Services	NU	1
10050	Marine Mechanic	NU	1
10050	Captain, Full-time	NU	4
10050	Lead Captain	NU	1
10050	Captain, Part-time	NU	3
10050	Deckhand, Part-time	NU	2
10050	Deckhand, Full-time	NU	3
TOTAL			15
PARATRANSIT SERVICES			
10060	Assistant Chief Operations Officer - Paratransit/On Demand Services	NU	1
10060	Paratransit Lead Supervisor	NU	1
10060	Paratransit Supervisor	NU	4
10060	Scheduler Coordinator	NU	1
10060	Scheduler Assistant	NU	1
10060	ADA Eligibility Coordinator	NU	1
10060	Paratransit Compliance/Customer Care Coordinator	NU	1
10060	On-Demand Paratransit/ADA Compliance Manager	NU	1

Department	Position Title	Status	FTE/PTE
10060	Paratransit Driver, Full-time	ATU	37
10060	Paratransit Driver, Part-time	ATU	5
TOTAL			53
Total Positions			311

FY 2026 Capital Priorities

The FY 2026 capital priorities are focused on improvements and equipment purchases that support public transportation. The table below provides an overview of CAT's capital budget priorities for FY 2026.

CAT's Capital Budget has several large capital projects scheduled over the short term, including programmed and funded investments associated with replacing ferries, updating maintenance facilities, and purchasing vehicles. Most of these investments reflect historic under-investment in CAT's capital assets, with short-term spending designed to bring existing assets into a state of good repair. These capital investments are designed to help CAT reduce and manage operating costs over the long term.

The most significant portion of short-term capital projects relate to Marine Services and Paratransit divisions. Both divisions are undergoing major capital projects, Ferry Maintenance Facility projects, the west end River Street dock, and existing dock improvements and the state-of-the-art Paratransit Maintenance Facility.

Other capital expenses in the short-term are associated with vehicle purchases, including infrastructure to support fleet electrification; all projects are scheduled in line with CAT's electrification and vehicle replacement schedules.

Other projects include movement on CAT's paratransit maintenance facility, electric vehicle charging equipment, and other technology investments. Most of these purchases were scheduled in advance of the Master Transit Plan; however, the Master Transit Plan does build upon these early investments as part of planning for service expansion and agency growth.

Capital & Special Projects Fund

During FY 2024, a recommendation was made to establish a Capital & Special Projects Fund. The CAT Board of Directors approved the request for the creation of a capital fund in FY 2025. The purpose of this fund is to move previously approved capital funding from the general operating account to better track and account for approved capital and special projects funding. The capital and special Projects account was created and funded in April 2025 in an interest-bearing account. The interest earned will be used to support capital and special projects.



FY 2026 Capital Priorities

Revenue	Federal/State Share	Local Match	Total
Congressional Directed Spending	\$8,450,000	\$1,050,000	\$9,500,000
Federal Transit Administration	5,812,567	728,142	6,540,709
Georgia Department of Transportation	3,000,000	0	3,000,000
FY 2025 Operating Savings	0	3,265,529	3,265,529
FY 2026 Capital Contributions	0	2,000,000	1,856,471
Other	2,370,859	355,287	2,869,675
Total Revenue	\$19,633,426	\$7,398,958	\$27,032,384
Expenditures	Federal/State Share	Local Match	Total
Vehicle Replacements, Facility Upgrades, Dock Repair	\$ 15,136,426	\$ 4,139,712	\$19,276,138
Transit Expansion & Mobility Study	400,000	44,444	444,444
2023 ZEB Emission Transition Plan	3,006,000	2,165,039	5,171,039
Electric Bus Infrastructure	691,000	206,531	897,531
Bus Stop Improvements	400,000	100,000	500,000
Building Improvements & Passenger Amenities Equipment	0	650,000	650,000
Capital Contingency	0	93,232	93,232
Total Expenditures	\$19,633,426	\$7,398,958	\$27,032,384

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