

CHATHAM AREA TRANSIT AUTHORITY

FY 2026 Operating Budget & Capital Plan

Connecting people to where they need and want to go!

CAT CONNECTS SAVANNAH / CHATHAM COUNTY

Savannah Belles Ferry System



FINAL REPORT

CHATHAM AREA TRANSIT MASTER TRANSIT PLAN



JULY 2023
INVESTMENT STRATEGY 2024 - 2050

DOT Shuttle



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 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 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 approved 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, van pools, and express buses. 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 a 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 \$36,694,102, representing a 1% decrease 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 \$22,173,208, a 1.9% increase 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, in line 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!

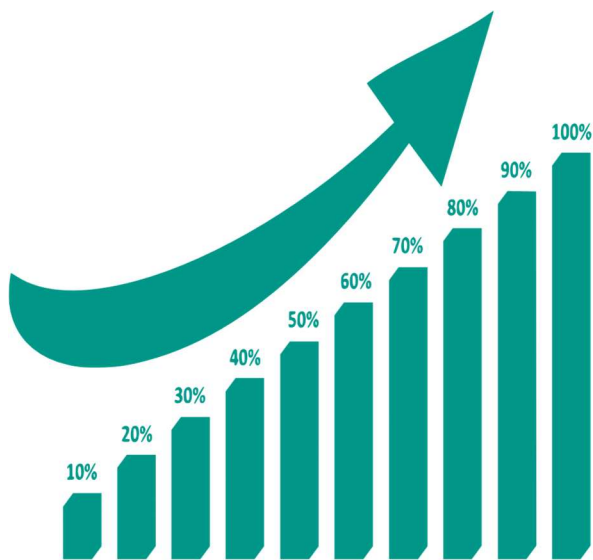
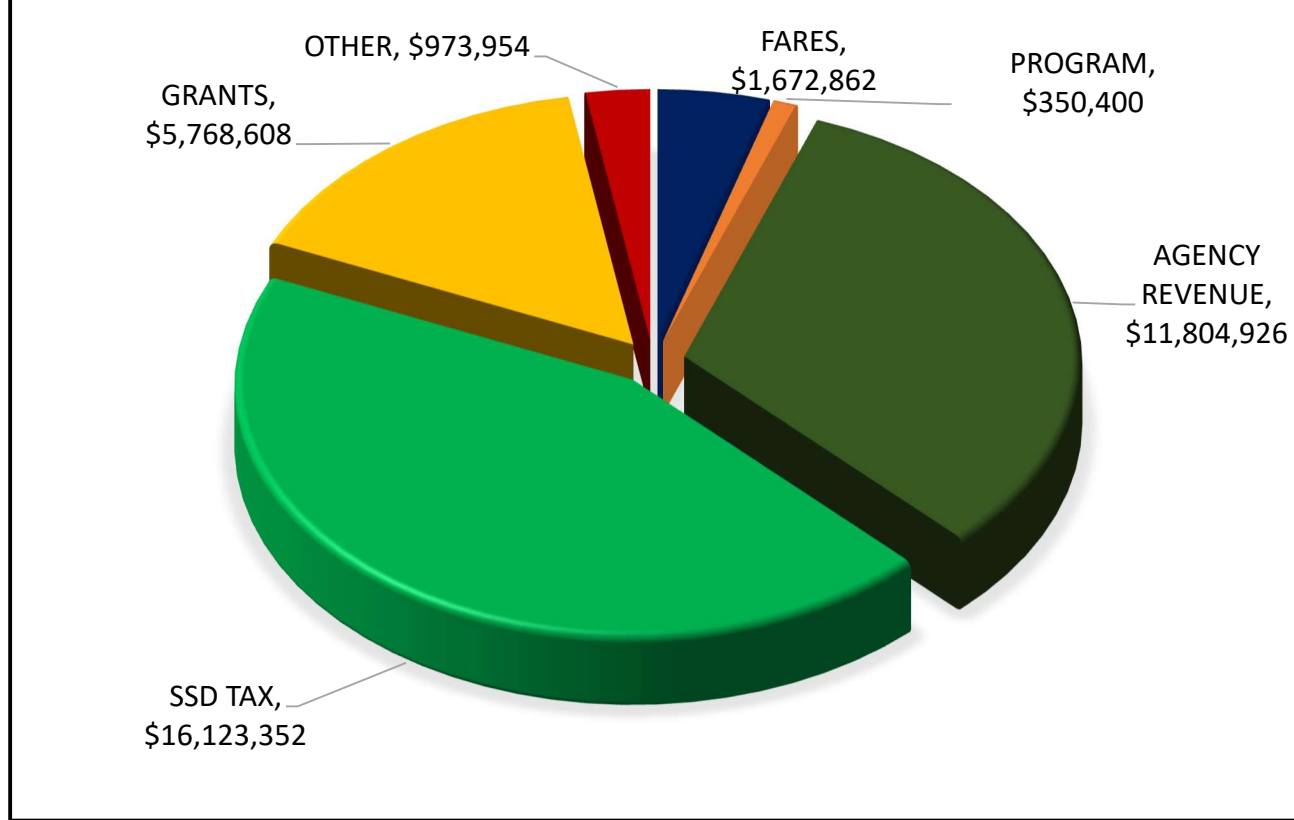


Revenues

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 public transportation needs and expectations, it is hoped 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	\$1,593,201	\$1,672,862	79,661	5%
Program	321,964	350,400	28,436	8%
Tax	16,487,312	16,123,352	(363,960)	-2%
Grant	7,009,532	5,768,608	(1,240,924)	-22%
Agency	10,819,810	11,804,926	985,116	8%
Other	826,226	973,954	147,728	15%
Total Revenue	\$37,058,045	\$36,694,102	(\$363,943)	-1%
EXPENSES				
Administration	\$11,877,415	\$11,880,350	2,935	0%
Fixed Route	8,261,194	8,716,897	455,703	5%
Paratransit	3,234,007	3,413,314	179,307	5%
CAT Connects	151,447	219,108	67,661	31%
MICROTRANSIT	796,942	0	(796,942)	0%
Maintenance & Asset Management	7,772,132	8,205,373	433,241	5%
Marine Services	1,791,501	1,874,105	82,604	4%
Call Center	775,717	798,100	22,383	3%
Contingency	1,397,690	1,018,222	(379,468)	-37%
Capital Contribution	1,000,000	568,633	(431,367)	-76%
Total Expenses	\$37,058,045	\$36,694,102	(\$363,943)	-1%

FY 2026 Projected Revenue by Source



OPERATING REVENUE

Org	Object	Account Description	FY 2025 Actuals	FY2025 Adopted	FY2026 Adopted	Increase / Decrease	% DIF
		Fare Revenue					
10001	40010	FARES-FULL	(\$789,579.14)	(\$1,079,990.00)	(\$1,133,990.00)	(\$54,000.00)	5%
10001	40020	FARES-HALF	(\$18,800.50)	(\$28,000.00)	(\$29,400.00)	(\$1,400.00)	5%
10001	40076	FARES-SENIOR	(\$28,087.85)	(\$22,693.00)	(\$23,828.00)	(\$1,135.00)	5%
10001	40077	FARES-YOUTH	(\$489.00)	(\$1,457.00)	(\$1,530.00)	(\$73.00)	5%
10001	40080	FARES-PASS 7 DAY	(\$14,706.40)	(\$1,194.00)	(\$1,254.00)	(\$60.00)	5%
10001	40081	FARES-PASS 1 DAY	(\$121,528.20)	(\$80,467.00)	(\$84,490.00)	(\$4,023.00)	5%
10001	40082	FARES-PASS 10 RIDE	\$0.00	(\$243.00)	(\$255.00)	(\$12.00)	5%
10001	40083	FARES-PASS ONE WAY	(\$96,704.50)	(\$37,951.00)	(\$39,849.00)	(\$1,898.00)	5%
10001	40084	FARES-HALF OFF DAY PASS	(\$19,645.00)	(\$7,107.00)	(\$7,462.00)	(\$355.00)	5%
10001	40085	FARES-PASS 31 DAY	(\$6,678.50)	(\$10,060.00)	(\$10,563.00)	(\$503.00)	5%
10001	40091	FARES-SMART 10 RIDE	(\$27,049.50)	(\$23,165.00)	(\$24,323.00)	(\$1,158.00)	5%
10001	40092	FARES-SMART 31 DAY	(\$60,251.38)	(\$57,452.00)	(\$60,325.00)	(\$2,873.00)	5%
10001	40093	FARES-SMART 7 DAY	(\$62,122.00)	(\$47,545.00)	(\$49,922.00)	(\$2,377.00)	5%
10001	40192	FARES-SMART RECH 31 DAY	(\$18,252.00)	(\$27,501.00)	(\$28,876.00)	(\$1,375.00)	5%
10001	40193	FARES-SMART RECH 7 DAY	(\$613.89)	(\$13,497.00)	(\$14,172.00)	(\$675.00)	5%
10001	40194	FARES-STORED VALUE CARDS	(\$2,593.00)	(\$4,879.00)	(\$5,123.00)	(\$244.00)	5%
10001	48004	FARES-PARA FAREBOX	(\$77,081.19)	(\$64,800.00)	(\$68,040.00)	(\$3,240.00)	5%
10001	48001	FARES-PARA	(\$39,804.10)	(\$85,200.00)	(\$89,460.00)	(\$4,260.00)	5%
		Total Fare Revenue	(\$1,383,986.15)	(\$1,593,201.00)	(\$1,672,862.00)	(\$79,661.00)	5%
		Program Revenue					
10001	40230	PROGRAM REV-CITY EMPLOYER PASS	(\$100,800.00)	(\$50,400.00)	(\$50,400.00)	\$0.00	0%
10001	40250	PROGRAM REV-CAT CONNECTS	(\$185,481.79)	(\$271,564.00)	\$0.00	\$271,564.00	0%
10001	40300	PROGRAM REV-SEMESTER PASS	\$0.00	\$0.00	(\$300,000.00)	(\$300,000.00)	100%
10001	40600	PROGRAM REV-OTHER	\$0.00	\$0.00	\$0.00	\$0.00	0%
		Total Program Revenue	(\$286,281.79)	(\$321,964.00)	(\$350,400.00)	(\$28,436.00)	8%
		Tax Revenue					
10001	44010	TAX REVENUE-SPECIAL DISTRICT	(\$17,702,075.62)	(\$16,487,312.00)	(\$16,123,352.00)	\$363,960.00	-2%
10001	44015	TAX REVENUE-OTHER	(\$73,951.91)	\$0.00	\$0.00	\$0.00	0%
		Total Tax Revenue	(\$17,776,027.53)	(\$16,487,312.00)	(\$16,123,352.00)	\$363,960.00	-2%
		Grant Revenue					
10001	45010	FTA OPERATING ASSISTANCE	(\$3,166,968.00)	(\$3,166,964.00)	(\$3,166,966.00)	(\$2.00)	0%
10001	45015	PREVENTIVE MAINT REVENUE	(\$2,078,624.00)	(\$1,830,915.00)	(\$2,000,000.00)	(\$169,085.00)	8%
10001	45020	SMART GRANT	(\$639,186.95)	(\$1,384,989.00)	\$0.00	\$1,384,989.00	0%
10001	46025	DHR REVENUE	\$0.00	(\$230,000.00)	(\$218,496.00)	\$11,504.00	-5%
10001	48013	GDOT TRANSIT TRUST FUND PROGRAM	\$0.00	(\$396,664.00)	(\$383,146.00)	\$13,518.00	-4%
		Total Grant Revenue	(\$5,884,778.95)	(\$7,009,532.00)	(\$5,768,608.00)	\$1,240,924.00	-22%

Org	Object	Account Description	FY 2025 Actuals	FY2025 Adopted	FY2026 Adopted	Increase / Decrease	% DIF
		Agency Revenue					
10001	40030	AGENCY REV-BOE-STUDENT FARE	(\$15,804.50)	\$0.00	(\$100,000.00)	(\$100,000.00)	100%
10001	40050	AGENCY REVENUE-CITY SHUTTLE	(\$2,441,879.82)	(\$2,443,115.00)	(\$2,568,532.00)	(\$125,417.00)	5%
10001	40180	AGENCY REVENUE -GSU UPASS	\$0.00	\$0.00	(\$250,000.00)	(\$250,000.00)	100%
10001	46030	AGENCY REVENUE-FERRY PROGRAM	(\$795,414.45)	(\$987,021.00)	(\$1,036,372.00)	(\$49,351.00)	5%
10001	48003	AGENCY REVENUE-CHATHAM CNTY	(\$7,611,895.20)	(\$6,771,289.00)	(\$7,152,930.00)	(\$381,641.00)	5%
10001	48011	AGENCY REVENUE-GARDEN CITY	\$0.00	(\$18,385.00)	(\$19,304.00)	(\$919.00)	5%
10001	48012	AGENCY REVENUE-PORT WENTWORTH	(\$399,999.96)	(\$600,000.00)	(\$427,788.00)	\$172,212.00	-40%
10001	48200	AGENCY REVENUE-CITY SR CIRC	\$0.00	\$0.00	(\$250,000.00)	(\$250,000.00)	100%
		Total Agency Revenue	(\$11,264,993.93)	(\$10,819,810.00)	(\$11,804,926.00)	(\$985,116.00)	8%
		Other Revenue					
10001	40195	SPECIAL SERV-ST PATS SHUTTLE	(\$25,725.00)	(\$20,000.00)	(\$20,000.00)	\$0.00	0%
10001	42020	OTHER REV-NON-TRANSIT	(\$8,763.17)	(\$5,000.00)	(\$5,250.00)	(\$250.00)	5%
10001	42030	INTEREST INCOME	(\$438,390.28)	(\$400,000.00)	(\$710,000.00)	(\$310,000.00)	44%
10001	46150	OTHER REV-LEASE	(\$88,274.00)	(\$86,120.00)	(\$88,704.00)	(\$2,584.00)	3%
10001	48550	OTHER REV-GENERAL	(\$1,342.50)	(\$315,106.00)	(\$150,000.00)	\$165,106.00	-110%
10001	48560	TRAINING REIMBURSEMNT AGREEMNT	(\$4,277.00)	\$0.00	\$0.00	\$0.00	0%
		Total Other Revenue	(\$566,771.95)	(\$826,226.00)	(\$973,954.00)	(\$147,728.00)	15%
		Total Revenue	(\$37,162,840.30)	(\$37,058,045.00)	(\$36,694,102.00)	\$363,943.00	-1%

As the revenue table reflects, projected revenue decreases \$363,943 or -1% compared to the FY 2025 approved budget. This decrease is attributed to the projected decrease in the Special Service District Transit Tax.

OPERATING EXPENSES

Org	Object	Account Description	FY 2025 Actuals	FY 2025 Adopted	FY 2026 Adopted	Increase / Decrease	% DIF
EXECUTIVE							
10010	51250	REG WAGES-EXECUTIVE	\$495,041.45	\$831,458.00	\$856,402.00	\$24,944.00	3%
10010	51250	REG WAGES-EXECUTIVE-SMART	\$5,403.68	\$48,250.00	\$0.00	(\$48,250.00)	0%
10010	51255	REG WAGES-ADMIN EXEC	\$126,621.32	\$318,550.00	\$239,747.00	(\$78,803.00)	-33%
10010	51255	REG WAGES-ADMIN EXEC	\$530.02	\$0.00	\$0.00	\$0.00	0%
10010	52100	BENEFITS-PR TAX FICA	\$52,625.82	\$91,667.00	\$83,855.00	(\$7,812.00)	-9%
10010	52100	BENEFITS-PR TAX FICA	\$449.01	\$0.00	\$0.00	\$0.00	0%
10010	52150	BENEFITS-RETIREMENT	\$4,109.87	\$18,127.00	\$4,646.00	(\$13,481.00)	-290%
10010	52150	BENEFITS-RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0%
10010	52190	BENEFITS-INSURANCE ST< DIS	\$5,793.22	\$9,496.00	\$7,500.00	(\$1,996.00)	-27%
10010	52200	BENEFITS-INSURANCE MEDICAL	\$26,170.40	\$30,870.00	\$31,133.12	\$263.12	1%
10010	52200	BENEFITS-INSURANCE MEDICAL	\$133.46	\$665.00	\$0.00	(\$665.00)	0%
10010	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$1,236.92	\$1,236.92	100%
10010	52250	BENEFITS-INSURANCE LIFE	\$5,050.85	\$6,240.00	\$5,468.00	(\$772.00)	-14%
10010	52250	BENEFITS-INSURANCE LIFE	\$48.99	\$380.00	\$0.00	(\$380.00)	0%
10010	52275	BENEFITS-INSURANCE VISION	\$481.70	\$557.00	\$460.00	(\$97.00)	-21%
10010	52275	BENEFITS-INSURANCE VISION	\$4.71	\$119.00	\$0.00	(\$119.00)	0%
10010	52350	BENEFITS-PERSONAL LEAVE	\$23,224.29	\$0.00	\$0.00	\$0.00	0%
10010	52400	BENEFITS-HOLIDAY LEAVE	\$30,380.76	\$0.00	\$0.00	\$0.00	0%
10010	52450	BENEFITS-VACATION LEAVE	\$28,458.09	\$0.00	\$0.00	\$0.00	0%
10010	52455	BENEFITS-OTHER LEAVE	\$26,954.08	\$0.00	\$0.00	\$0.00	0%
10010	52460	BENEFITS-UNIFORM ALLOWANCE	\$0.00	\$0.00	\$0.00	\$0.00	0%
10010	52470	RETENTION BONUS EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0%
10010	52900	BENEFITS-OTHER	\$12,000.00	\$2,500.00	\$0.00	(\$2,500.00)	0%
10010	53100	PROFESSIONAL FEES-GENERAL	\$11,175.00	\$100,000.00	\$100,000.00	\$0.00	0%
10010	53105	PROFESSIONAL FEES-GOV RELTNS	\$276,221.05	\$252,500.00	\$252,500.00	\$0.00	0%
10010	53150	G&A-MARKETING GENERAL	\$4,750.00	\$18,900.00	\$18,900.00	\$0.00	0%
10010	53155	G&A-MARKETING COMMUNICATIONS	\$66,000.83	\$200,000.00	\$150,000.00	(\$50,000.00)	-33%
10010	53200	PROFESSIONAL FEES-LEGAL	\$391,599.75	\$300,000.00	\$300,000.00	\$0.00	0%
10010	53340	CONTRACT SERVICES-TEMP LABOR	\$31,902.00	\$0.00	\$0.00	\$0.00	0%
10010	53350	CONTRACT SERVICES-GENERAL	\$737.88	\$250,000.00	\$100,000.00	(\$150,000.00)	-150%
10010	53350	CONTRACT SERVICES-GENERAL	\$0.00	\$158,095.00	\$0.00	(\$158,095.00)	0%
10010	54675	G&A-POSTAGE	\$818.05	\$2,200.00	\$2,200.00	\$0.00	0%
10010	54685	G&A-OTHER	\$29,625.11	\$5,000.00	\$0.00	(\$5,000.00)	0%
10010	54685	G&A-OTHER	\$149,497.94	\$0.00	\$5,000.00	\$5,000.00	100%
10010	54700	G&A-SUPPLIES-OFFICE	\$1,592.73	\$8,000.00	\$8,000.00	\$0.00	0%
10010	54750	G&A-SUPPLIES-GENERAL	\$525.31	\$9,476.00	\$9,476.00	\$0.00	0%
10010	58100	G&A-DUES & SUBSCRIPTIONS	\$44,399.84	\$54,650.00	\$55,000.00	\$350.00	1%

Org	Object	Account Description	FY 2025 Actuals	FY 2025 Adopted	FY 2026 Adopted	Increase / Decrease	% DIF
10010	58150	TRAINING-REGISTRATION	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0%
10010	58151	TRAINING-REGISTRATION EXEC	\$0.00	\$7,000.00	\$7,000.00	\$0.00	0%
10010	58155	TRAINING-MEALS	\$1,555.05	\$10,600.00	\$7,000.00	(\$3,600.00)	-51%
10010	58156	TRAINING-MEALS EXEC	\$646.00	\$0.00	\$10,400.00	\$10,400.00	100%
10010	58160	TRAINING-LODGING	\$1,074.00	\$12,000.00	\$12,000.00	\$0.00	0%
10010	58161	TRAINING-LODGING EXEC	\$0.00	\$7,000.00	\$7,000.00	\$0.00	0%
10010	58165	TRAINING-OTHER TRAVEL FEES	\$0.00	\$0.00	\$7,200.00	\$7,200.00	100%
10010	58166	TRAINING-OTHER TRAVEL FEE EXEC	\$0.00	\$0.00	\$10,400.00	\$10,400.00	100%
10010	58310	TRAINING -TRAVEL	\$775.04	\$10,000.00	\$10,000.00	\$0.00	0%
10010	58311	TRAINING-TRAVEL EXEC	\$30.00	\$5,000.00	\$5,000.00	\$0.00	0%
10010	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$0.00	\$50,000.00	\$50,000.00	100%
10010	59350	BAD DEBT EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0%
10010	59355	NON-REIMBURSEABLE EXPENSE	\$0.00	\$0.00	\$0.00	\$0.00	0%
							0%
		TOTAL EXECUTIVE	\$1,856,407.30	\$2,779,300.00	\$2,367,524.04	(\$411,775.96)	-17%
BOARD ADMINISTRATION							
10011	51200	REG WAGES-ADMIN	\$90,727.87	\$215,429.00	\$221,369.66	\$5,940.66	3%
10011	51200	REG WAGES-ADMIN	\$189.44	\$0.00	\$0.00	\$0.00	0%
10011	52100	BENEFITS-PR TAX FICA	\$8,177.02	\$16,480.00	\$16,934.00	\$454.00	3%
10011	52100	BENEFITS-PR TAX FICA	\$13.40	\$0.00	\$0.00	\$0.00	0%
10011	52150	BENEFITS-RETIREMENT	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
10011	52190	BENEFITS-INSURANCE ST< DIS	\$1,145.03	\$2,257.00	\$2,257.00	\$0.00	0%
10011	52200	BENEFITS-INSURANCE MEDICAL	\$17,809.35	\$23,526.00	\$20,405.74	(\$3,120.26)	-15%
10011	52200	BENEFITS-INSURANCE MEDICAL	\$33.45	\$0.00	\$0.00	\$0.00	0%
10011	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$588.50	\$588.50	100%
10011	52250	BENEFITS-INSURANCE LIFE	\$835.45	\$1,071.00	\$897.00	(\$174.00)	-19%
10011	52250	BENEFITS-INSURANCE LIFE	\$1.60	\$0.00	\$0.00	\$0.00	0%
10011	52275	BENEFITS-INSURANCE VISION	\$0.00	\$202.00	\$202.00	\$0.00	0%
10011	52275	BENEFITS-INSURANCE VISION	\$0.00	\$0.00	\$0.00	\$0.00	0%
10011	52350	BENEFITS-PERSONAL LEAVE	\$2,983.56	\$0.00	\$0.00	\$0.00	0%
10011	52400	BENEFITS-HOLIDAY LEAVE	\$5,274.69	\$0.00	\$0.00	\$0.00	0%
10011	52450	BENEFITS-VACATION LEAVE	\$8,784.91	\$0.00	\$0.00	\$0.00	0%
10011	52455	BENEFITS-OTHER LEAVE	\$7,403.64	\$0.00	\$0.00	\$0.00	0%
10011	53101	PROFESSIONAL FEES-BOARD	\$32,976.04	\$36,540.00	\$0.00	(\$36,540.00)	0%
10011	53330	CONTRACT SERVICES-IT SUPPORT	\$9,917.00	\$0.00	\$0.00	\$0.00	0%
10011	54675	G&A-POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0%
10011	54700	G&A SUPPLIES-GENERAL	\$3,412.56	\$20,450.00	\$20,250.00	(\$200.00)	-1%
10011	54750	G&A-SUPPLIES-OFFICE	\$152.76	\$0.00	\$21,000.00	\$21,000.00	100%
10011	58100	G&A-DUES & SUBSCRIPTIONS	\$0.00	\$62,000.00	\$22,275.00	(\$39,725.00)	-178%
10011	58150	TRAINING-REGISTRATION	\$3,825.00	\$39,800.00	\$31,539.11	(\$8,260.89)	-26%

Org	Object	Account Description	FY 2025 Actuals	FY 2025 Adopted	FY 2026 Adopted	Increase / Decrease	% DIF
10011	58155	TRAINING-MEALS	\$296.00	\$17,110.00	\$14,843.40	(\$2,266.60)	-15%
10011	58160	TRAINING-LODGING	\$0.00	\$27,000.00	\$30,361.50	\$3,361.50	11%
10011	58165	TRAINING-OTHER TRAVEL FEES	\$0.00	\$0.00	\$20,760.00	\$20,760.00	100%
10011	58310	TRAINING-TRAVEL	\$0.00	\$18,000.00	\$23,355.00	\$5,355.00	23%
		TOTAL BOARD ADMINISTRATION	\$193,958.77	\$479,865.00	\$448,037.91	(\$31,827.09)	-7%
TRAINING DEPARTMENT							
10012	51212	REG WAGES-TRAINING & DEVEL	\$6,735.38	\$0.00	\$0.00	\$0.00	0%
10012	52100	BENEFITS-PR TAX FICA	\$559.49	\$0.00	\$0.00	\$0.00	0%
10012	52150	BENEFITS-RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0%
10012	52190	BENEFITS-INSURANCE ST< DIS	\$0.00	\$0.00	\$0.00	\$0.00	0%
10012	52200	BENEFITS-INSURANCE MEDICAL	\$2,159.00	\$0.00	\$0.00	\$0.00	0%
10012	52250	BENEFITS-INSURANCE LIFE	\$66.47	\$0.00	\$0.00	\$0.00	0%
10012	52275	BENEFITS-INSURANCE VISION	\$7.66	\$0.00	\$0.00	\$0.00	0%
10012	52350	BENEFITS-PERSONAL LEAVE	\$505.77	\$0.00	\$0.00	\$0.00	0%
10012	52400	BENEFITS-HOLIDAY LEAVE	\$512.69	\$0.00	\$0.00	\$0.00	0%
10012	52450	BENEFITS-VACATION LEAVE	\$505.77	\$0.00	\$0.00	\$0.00	0%
10012	52900	BENEFITS-OTHER	\$0.00	\$0.00	\$0.00	\$0.00	0%
10012	53515	G&A-PRINTING-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
10012	54675	G&A-POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0%
10012	54700	G&A SUPPLIES-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00	0%
10012	54750	G&A-SUPPLIES-OFFICE	\$351.08	\$0.00	\$0.00	\$0.00	0%
10012	58150	TRAINING-REGISTRATION	\$0.00	\$0.00	\$0.00	\$0.00	0%
10012	58155	TRAINING-MEALS	\$0.00	\$0.00	\$0.00	\$0.00	0%
10012	58160	TRAINING-LODGING	\$0.00	\$0.00	\$0.00	\$0.00	0%
10012	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$0.00	\$0.00	\$0.00	0%
		TOTAL TRAINING DEPARTMENT	\$11,403.31	\$0.00	\$0.00	\$0.00	0%
HUMAN RESOURCE							
10013	51210	REG WAGES-HUMAN RESOURCES	\$133,982.39	\$325,820.00	\$335,595.00	\$9,775.00	3%
10013	52100	BENEFITS-PR TAX FICA	\$11,859.32	\$24,925.00	\$25,673.00	\$748.00	3%
10013	52120	BENEFITS-PR TAX SUTA	\$16,851.65	\$0.00	\$0.00	\$0.00	0%
10013	52150	BENEFITS-RETIREMENT	\$3,318.00	\$1,513.00	\$4,738.00	\$3,225.00	68%
10013	52190	BENEFITS-INSURANCE ST< DIS	\$2,026.87	\$3,448.00	\$2,500.00	(\$948.00)	-38%
10013	52200	BENEFITS-INSURANCE MEDICAL	\$95,688.47	\$17,124.00	\$63,406.12	\$46,282.12	73%
10013	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$1,857.52	\$1,857.52	100%
10013	52250	BENEFITS-INSURANCE LIFE	\$15,247.86	\$780.00	\$1,639.00	\$859.00	52%
10013	52275	BENEFITS-INSURANCE VISION	\$95.75	\$110.00	\$92.00	(\$18.00)	-20%
10013	52300	INSURANCE-WORKER'S COMP	\$969,136.23	\$1,159,113.00	\$0.00	(\$1,159,113.00)	0%

Org	Object	Account Description	FY 2025 Actuals	FY 2025 Adopted	FY 2026 Adopted	Increase / Decrease	% DIF
10013	52350	BENEFITS-PERSONAL LEAVE	\$6,310.40	\$0.00	\$0.00	\$0.00	0%
10013	52400	BENEFITS-HOLIDAY LEAVE	\$8,312.62	\$0.00	\$0.00	\$0.00	0%
10013	52450	BENEFITS-VACATION LEAVE	\$10,294.62	\$0.00	\$0.00	\$0.00	0%
10013	52455	BENEFITS-OTHER LEAVE	\$11,644.41	\$0.00	\$0.00	\$0.00	0%
10013	52900	BENEFITS-OTHER	\$2,000.00	\$0.00	\$0.00	\$0.00	0%
10013	53150	G&A-MARKETING GENERAL	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
10013	53160	G&A-ADVERTISING-GENERAL	\$4,586.61	\$15,000.00	\$10,000.00	(\$5,000.00)	-50%
10013	53180	G&A-RECRUITMENT EXPENSE	\$21,405.40	\$20,000.00	\$20,000.00	\$0.00	0%
10013	53200	PROFESSIONAL FEES-LEGAL	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0%
10013	53340	CONTRACT SERVICES-TEMP LABOR	\$74,451.94	\$5,000.00	\$25,000.00	\$20,000.00	80%
10013	53350	CONTRACT SERVICES-GENERAL	\$4,642.93	\$10,000.00	\$4,000.00	(\$6,000.00)	-150%
10013	53515	G&A-PRINTING-GENERAL	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
10013	54675	G&A-POSTAGE	\$818.05	\$500.00	\$500.00	\$0.00	0%
10013	54685	G&A-OTHER	\$803.97	\$5,000.00	\$5,000.00	\$0.00	0%
10013	54700	G&A-SUPPLIES-OFFICE	\$2,931.12	\$5,000.00	\$5,000.00	\$0.00	0%
10013	54750	G&A-SUPPLIES-GENERAL	\$3,262.37	\$5,000.00	\$5,000.00	\$0.00	0%
10013	54800	G&A-SUPPLIES-COMPUTER	\$0.00	\$0.00	\$2,000.00	\$2,000.00	100%
10013	58100	G&A-DUES & SUBSCRIPTIONS	\$7,530.61	\$1,000.00	\$2,000.00	\$1,000.00	50%
10013	58150	TRAINING-REGISTRATION	\$99.00	\$6,000.00	\$7,000.00	\$1,000.00	14%
10013	58155	TRAINING-MEALS	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
10013	58160	TRAINING-LODGING	\$0.00	\$5,000.00	\$4,000.00	(\$1,000.00)	-25%
10013	58165	TRAINING-OTHER TRAVEL FEES	\$0.00	\$0.00	\$2,000.00	\$2,000.00	100%
10013	58170	TRAINING-TUITION REIMBURSEMENT	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0%
10013	58200	G&A-EMP RECOGNITION-GENERAL	\$14,841.30	\$30,000.00	\$30,000.00	\$0.00	0%
10013	58210	EMPLOYEE APPRECIATION - LUNCH	\$0.00	\$7,000.00	\$7,000.00	\$0.00	0%
10013	58220	G&A-EMP RECOGNITION-ROADEO	\$1,650.00	\$0.00	\$0.00	\$0.00	0%
10013	58240	TRAINING-TRAVEL & LODGING	\$0.00	\$4,000.00	\$4,000.00	\$0.00	0%
10013	58245	MEALS & ENTERTAINMENT	\$490.71	\$0.00	\$0.00	\$0.00	0%
10013	58310	TRAINING-TRAVEL	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0%
10013	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0%
		TOTAL HUMAN RESOURCE	\$1,424,282.60	\$1,710,833.00	\$627,500.64	(\$1,083,332.36)	
SAFETY, SECURITY & RISK							
10014	51240	REG WAGES-SAFETY	\$343,655.04	\$790,876.00	\$211,266.39	(\$579,609.61)	-274%
10014	51242	SAFETY OT WAGES	\$41,610.90	\$42,120.00	\$2,000.00	(\$40,120.00)	-2006%
10014	52100	BENEFITS-PR TAX FICA	\$31,985.47	\$63,724.00	\$16,161.88	(\$47,562.12)	-294%
10014	52150	BENEFITS-RETIREMENT	\$2,796.46	\$7,209.00	\$2,105.00	(\$5,104.00)	-242%
10014	52190	BENEFITS-INSURANCE ST< DIS	\$3,392.27	\$1,998.00	\$3,400.00	\$1,402.00	41%
10014	52200	BENEFITS-INSURANCE MEDICAL	\$17,910.24	\$50,398.00	\$24,066.10	(\$26,331.90)	-109%
10014	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$2,165.68	\$2,165.68	100%

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10014	52250	BENEFITS-INSURANCE LIFE	\$2,499.52	\$1,620.00	\$2,485.00	\$865.00	35%
10014	52275	BENEFITS-INSURANCE VISION	\$296.91	\$662.00	\$276.00	(\$386.00)	-140%
10014	52300	INSURANCE-WORKER'S COMP	\$0.00	\$0.00	\$1,228,793.00	\$1,228,793.00	100%
10014	52350	BENEFITS-PERSONAL LEAVE	\$4,523.94	\$0.00	\$0.00	\$0.00	0%
10014	52400	BENEFITS-HOLIDAY LEAVE	\$14,675.22	\$0.00	\$0.00	\$0.00	0%
10014	52450	BENEFITS-VACATION LEAVE	\$8,578.96	\$0.00	\$0.00	\$0.00	0%
10014	52455	BENEFITS-OTHER LEAVE	\$15,145.48	\$0.00	\$0.00	\$0.00	0%
10014	52900	BENEFITS-OTHER	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	100%
10014	53220	G&A-LICENSES & FEES	\$0.00	\$600.00	\$0.00	(\$600.00)	0%
10014	53300	CONTRACT SERVICES-FACILITIES	\$19,299.90	\$150,000.00	\$150,000.00	\$0.00	0%
10014	53350	CONTRACT SERVICES-GENERAL	\$59,803.60	\$130,840.00	\$754,561.21	\$623,721.21	83%
10014	53515	G&A-PRINTING-GENERAL	\$0.00	\$500.00	\$500.00	\$0.00	0%
10014	54675	G&A-POSTAGE	\$818.05	\$250.00	\$250.00	\$0.00	0%
10014	54700	G&A-SUPPLIES-OFFICE	\$787.78	\$10,000.00	\$10,000.00	\$0.00	0%
10014	54750	G&A-SUPPLIES-GENERAL	\$62.83	\$4,000.00	\$15,000.00	\$11,000.00	73%
10014	56100	INSURANCE-PREMIUM-PHYSICAL DMG	\$2,073,245.23	\$350,000.00	\$237,276.00	(\$112,724.00)	-48%
10014	56150	INSURANCE-FLEET	\$85,895.68	\$1,989,349.00	\$2,616,842.00	\$627,493.00	24%
10014	56175	INSURANCE-OTHER	\$5,313.75	\$63,765.00	\$73,347.00	\$9,582.00	13%
10014	56200	INSURANCE-RECOVERIES	\$0.00	\$0.00	(\$50,000.00)	(\$50,000.00)	100%
10014	56300	INSURANCE-GENERAL LIABILITY	\$0.00	\$0.00	\$32,860.00	\$32,860.00	100%
10014	56310	INSURANCE-CLAIMS PAID	\$1,664,339.83	\$350,000.00	\$350,000.00	\$0.00	0%
10014	58100	G&A-DUES & SUBSCRIPTIONS	\$0.00	\$1,800.00	\$0.00	(\$1,800.00)	0%
10014	58150	TRAINING-REGISTRATION	\$0.00	\$15,000.00	\$10,000.00	(\$5,000.00)	-50%
10014	58155	TRAINING-MEALS	\$0.00	\$0.00	\$500.00	\$500.00	100%
10014	58160	TRAINING-LODGING	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100%
10014	58310	TRAINING-TRAVEL	\$0.00	\$0.00	\$6,000.00	\$6,000.00	100%
10014	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$7,500.00	\$0.00	(\$7,500.00)	0%
		TOTAL SAFETY, SECURITY & RISK	\$4,397,637.06	\$4,032,211.00	\$5,705,855.26	\$1,673,644.26	
ADMINISTRATIVE & SUPPORT SERVICES							
10016	51200	REG WAGES-ADMIN	\$210,268.91	\$356,983.00	\$313,414.00	(\$43,569.00)	-14%
10016	51200	REG WAGES-ADMIN - SMART	\$2,350.01	\$0.00	\$0.00	\$0.00	0%
10016	51300	REG WAGES-MECHANICS	\$4,723.07	\$0.00	\$0.00	\$0.00	0%
10016	51305	OT WAGES-MECHANICS	\$735.53	\$0.00	\$0.00	\$0.00	0%
10016	52100	BENEFITS-PR TAX FICA	\$18,042.84	\$0.00	\$23,007.00	\$23,007.00	100%
10016	52100	BENEFITS-PR TAX FICA	\$147.37	\$0.00	\$0.00	\$0.00	0%
10016	52150	BENEFITS-RETIREMENT	\$865.56	\$520.00	\$2,317.00	\$1,797.00	78%
10016	52190	BENEFITS-INSURANCE ST< DIS	\$3,681.38	\$0.00	\$6,500.00	\$6,500.00	100%
10016	52200	BENEFITS-INSURANCE MEDICAL	\$62,783.58	\$56,015.00	\$75,180.16	\$19,165.16	25%

Org	Object	Account Description	FY 2025 Actuals	FY 2025 Adopted	FY 2026 Adopted	Increase / Decrease	% DIF
10016	52200	BENEFITS-INSURANCE MEDICAL	\$946.14	\$18,160.00	\$0.00	(\$18,160.00)	0%
10016	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$2,166.75	\$2,166.75	100%
10016	52250	BENEFITS-INSURANCE LIFE	\$2,030.17	\$1,434.00	\$2,126.00	\$692.00	33%
10016	52250	BENEFITS-INSURANCE LIFE	\$19.02	\$380.00	\$0.00	(\$380.00)	0%
10016	52275	BENEFITS-INSURANCE VISION	\$157.03	\$378.00	\$184.00	(\$194.00)	-105%
10016	52275	BENEFITS-INSURANCE VISION	\$0.00	\$118.00	\$0.00	(\$118.00)	0%
10016	52350	BENEFITS-PERSONAL LEAVE	\$7,376.85	\$0.00	\$0.00	\$0.00	0%
10016	52900	BENEFITS-OTHER	\$5,000.00	\$0.00	\$2,000.00	\$2,000.00	100%
10016	53100	PROFESSIONAL FEES-GENERAL	\$0.00	\$2,500.00	\$1,500.00	(\$1,000.00)	-67%
10016	53330	CONTRACT SERVICES-IT SUPPORT	\$601,536.40	\$503,557.00	\$486,850.00	(\$16,707.00)	-3%
10016	54555	TOOL ALLOWANCE	\$50.71	\$0.00	\$0.00	\$0.00	0%
10016	54700	G&A SUPPLIES-GENERAL	\$4,306.44	\$7,500.00	\$5,000.00	(\$2,500.00)	-50%
10016	58100	G&A-DUES & SUBSCRIPTIONS	\$0.00	\$1,000.00	\$500.00	(\$500.00)	-100%
10016	58150	TRAINING-REGISTRATION	\$0.00	\$7,500.00	\$5,000.00	(\$2,500.00)	-50%
10016	58155	TRAINING-MEALS	\$0.00	\$800.00	\$400.00	(\$400.00)	-100%
10016	58160	TRAINING-LODGING	\$0.00	\$5,000.00	\$3,000.00	(\$2,000.00)	-67%
10016	58310	TRAINING-TRAVEL	\$0.00	\$1,900.00	\$1,000.00	(\$900.00)	-90%
		TOTAL ADMINISTRATIVE & SUPPORT SERVICES	\$925,021.01	\$963,745.00	\$930,144.91	(\$33,600.09)	
OTHER							
10017	59300	CONTINGENCY	\$0.00	\$1,397,689.75	\$1,018,221.99	(\$379,467.76)	-37%
10017	59305	CAPITAL CONTRIBUTION	\$0.00	\$1,000,000.00	\$568,633.00	(\$431,367.00)	-76%
10017	59310	CAPITAL SPECIAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	0%
		TOTAL OTHER	\$0.00	\$2,397,689.75	\$1,586,854.99	(\$810,834.76)	
SYSTEM PLANNING & INFRASTRUCTURE DEVELOPMENT							
10019	51219	REG WAGES-PLANNING & DEVEL	\$220,282.77	\$372,230.00	\$385,678.35	\$13,448.35	3%
10019	51219	REG WAGES-PLAN SMART	\$476.75	\$0.00	\$0.00	\$0.00	0%
10019	52100	BENEFITS-PR TAX FICA	\$16,767.17	\$28,476.00	\$29,504.00	\$1,028.00	3%
10019	52100	BENEFITS-PR TAX FICA	\$34.05	\$0.00	\$0.00	\$0.00	0%
10019	52150	BENEFITS-RETIREMENT	\$0.00	\$0.00	\$1,000.00	\$1,000.00	100%
10019	52190	BENEFITS-INSURANCE ST< DIS	\$2,578.65	\$6,236.00	\$6,000.00	(\$236.00)	-4%
10019	52200	BENEFITS-INSURANCE MEDICAL	\$24,275.77	\$35,000.00	\$21,480.72	(\$13,519.28)	-63%
10019	52200	BENEFITS-INSURANCE MEDICAL	\$91.02	\$2,163.00	\$0.00	(\$2,163.00)	0%
10019	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$927.69	\$927.69	100%
10019	52250	BENEFITS-INSURANCE LIFE	\$1,869.75	\$2,831.00	\$1,935.00	(\$896.00)	-46%
10019	52250	BENEFITS-INSURANCE LIFE	\$4.02	\$1,000.00	\$0.00	(\$1,000.00)	0%
10019	52275	BENEFITS-INSURANCE VISION	\$271.01	\$580.00	\$276.00	(\$304.00)	-110%

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10025	53110	PROFESSIONAL FEES-PLANNING	\$0.00	\$0.00	\$36,000.00	\$36,000.00	100%
10025	53220	G&A-LICENSES & FEES	\$6,304.01	\$19,000.00	\$19,000.00	\$0.00	0%
10025	53320	CONTRACT SERVICES-SYS CONN	\$0.00	\$36,000.00	\$0.00	(\$36,000.00)	0%
10025	53330	CONTRACT SERVICES-IT SUPPORT	\$74,464.16	\$53,000.00	\$53,000.00	\$0.00	0%
10025	53350	CONTRACT SERVICES-GENERAL	\$28,156.91	\$15,000.00	\$30,000.00	\$15,000.00	50%
10025	53515	G&A-PRINTING-GENERAL	\$0.00	\$500.00	\$500.00	\$0.00	0%
10025	54675	G&A-POSTAGE	\$818.05	\$250.00	\$250.00	\$0.00	0%
10025	54700	G&A-SUPPLIES-OFFICE	\$358.68	\$500.00	\$500.00	\$0.00	0%
10025	54800	G&A-SUPPLIES-COMPUTER	\$0.00	\$0.00	\$650.00	\$650.00	100%
10025	54900	G&A-UNIFORM EXPENSE	\$0.00	\$1,500.00	\$3,000.00	\$1,500.00	50%
10025	58100	G&A-DUES & SUBSCRIPTIONS	\$0.00	\$500.00	\$500.00	\$0.00	0%
10025	58150	TRAINING-REGISTRATION	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
10025	58155	TRAINING-MEALS	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
10025	58160	TRAINING-LODGING	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0%
10025	58165	TRAINING-OTHER TRAVEL FEES	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
10025	58200	G&A-EMP RECOGNITION-GENERAL	\$927.43	\$2,000.00	\$2,000.00	\$0.00	0%
10025	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$3,000.00	\$10,000.00	\$7,000.00	70%
		TOTAL CALL CENTER	\$520,132.99	\$775,717.00	\$798,100.13	\$22,383.13	
		MAINTENANCE & ASSET MANAGEMENT					
10030	51300	REG WAGES-MECHANICS	\$711,856.40	\$1,071,818.00	\$1,103,974.00	\$32,156.00	3%
10030	51305	OT WAGES-MECHANICS	\$27,994.74	\$91,455.00	\$40,000.00	(\$51,455.00)	-129%
10030	51310	REG WAGES-UTILITY	\$696,152.22	\$942,889.00	\$996,589.00	\$53,700.00	5%
10030	51315	OT WAGES-UTILITY	\$68,927.01	\$45,045.00	\$55,000.00	\$9,955.00	18%
10030	51320	REG WAGES-SUPERVISORS MAINT	\$299,491.07	\$356,606.00	\$367,304.00	\$10,698.00	3%
10030	51325	OT WAGES-SUPERVISORS MAINT	\$0.00	\$0.00	\$0.00	\$0.00	0%
10030	51330	REG WAGES-ADMIN MAINT	\$211,583.90	\$455,888.00	\$256,422.62	(\$199,465.38)	-78%
10030	51350	REG WAGES-TRAINEES MAINT	\$0.00	\$0.00	\$0.00	\$0.00	0%
10030	52100	BENEFITS-PR TAX FICA	\$171,517.67	\$220,492.00	\$222,626.00	\$2,134.00	1%
10030	52150	BENEFITS-RETIREMENT	\$37,966.25	\$37,553.00	\$38,098.00	\$545.00	1%
10030	52190	BENEFITS-INSURANCE ST< DIS	\$21,276.39	\$45,540.00	\$34,000.00	(\$11,540.00)	-34%
10030	52200	BENEFITS-INSURANCE MEDICAL	\$419,868.69	\$454,174.00	\$459,447.16	\$5,273.16	1%
10030	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$15,170.46	\$15,170.46	100%
10030	52250	BENEFITS-INSURANCE LIFE	\$8,196.20	\$8,986.00	\$8,587.00	(\$399.00)	-5%
10030	52275	BENEFITS-INSURANCE VISION	\$1,168.08	\$4,927.00	\$1,196.00	(\$3,731.00)	-312%
10030	52350	BENEFITS-PERSONAL LEAVE	\$102,937.60	\$0.00	\$0.00	\$0.00	0%
10030	52400	BENEFITS-HOLIDAY LEAVE	\$69,503.65	\$0.00	\$0.00	\$0.00	0%
10030	52450	BENEFITS-VACATION LEAVE	\$121,667.56	\$0.00	\$58,000.00	\$58,000.00	100%
10030	52455	BENEFITS-OTHER LEAVE	\$78,645.05	\$0.00	\$0.00	\$0.00	0%
10030	52460	BENEFITS-UNIFORM ALLOWANCE	\$200.00	\$0.00	\$0.00	\$0.00	0%

Org	Object	Account Description	FY 2025 Actuals	FY 2025 Adopted	FY 2026 Adopted	Increase / Decrease	% DIF
10030	52900	BENEFITS-OTHER	\$38,000.00	\$0.00	\$25,000.00	\$25,000.00	100%
10030	53220	M&S-LICENSES & FEES	\$41.98	\$9,500.00	\$9,500.00	\$0.00	0%
10030	53300	CONTRACT SERVICES-FACILITIES	\$43,385.33	\$50,000.00	\$75,000.00	\$25,000.00	33%
10030	53310	CONTRACT SERVICES-ROUTE MNT	\$0.00	\$0.00	\$50,000.00	\$50,000.00	100%
10030	53340	CONTRACT SERVICES-TEMP LABOR	\$4,544.45	\$0.00	\$0.00	\$0.00	0%
10030	53350	CONTRACT SERVICES-GENERAL	\$36,575.56	\$50,000.00	\$50,000.00	\$0.00	0%
10030	53400	M&S-OUTSIDE MAINT REV VEH	\$214,332.21	\$375,000.00	\$390,000.00	\$15,000.00	4%
10030	53450	M&S-OUTSIDE MAINT BUILDING	\$57,530.13	\$75,000.00	\$150,000.00	\$75,000.00	50%
10030	53455	M&S-OUTSIDE MAINT SUP VEH	\$13,410.26	\$20,000.00	\$30,000.00	\$10,000.00	33%
10030	53460	M&S-OUTSIDE MAINT EQUIP	\$8,992.71	\$25,000.00	\$25,000.00	\$0.00	0%
10030	53470	M&S-TOWING EXPENSE	\$12,805.00	\$20,000.00	\$30,000.00	\$10,000.00	33%
10030	53515	G&A-PRINTING-GENERAL	\$0.00	\$0.00	\$10,000.00	\$10,000.00	100%
10030	54100	M&S-LUBRICANTS AND OTHER	\$87,193.40	\$90,500.00	\$100,000.00	\$9,500.00	10%
10030	54300	FUEL-REV VEH FR	\$878,766.71	\$1,544,759.00	\$1,600,000.00	\$55,241.00	3%
10030	54310	FUEL-REV VEH PARA	\$171,984.28	\$0.00	\$100,000.00	\$100,000.00	100%
10030	54320	FUEL-SUPPORT VEHICLES	\$66,442.25	\$75,000.00	\$75,000.00	\$0.00	0%
10030	54400	M&S-TIRES	\$170,445.37	\$175,000.00	\$225,000.00	\$50,000.00	22%
10030	54500	M&S-PARTS REV VEH	\$434,220.29	\$650,000.00	\$650,000.00	\$0.00	0%
10030	54510	M&S-PARTS FAREBOX	\$22,580.53	\$100,000.00	\$100,000.00	\$0.00	0%
10030	54520	M&S-PARTS REV VEH-OTHER	\$160.73	\$10,000.00	\$10,000.00	\$0.00	0%
10030	54550	M&S-TOOLS & SMALL EQUIP	\$33,331.63	\$50,000.00	\$50,000.00	\$0.00	0%
10030	54555	BENEFITS-TOOL ALLOWANCE	\$2,677.20	\$7,500.00	\$7,500.00	\$0.00	0%
10030	54600	M&S-FREIGHT	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0%
10030	54640	M&S-SUPPLIES SHOP	\$37,129.66	\$75,000.00	\$85,000.00	\$10,000.00	12%
10030	54675	G&A-POSTAGE	\$1,129.21	\$1,500.00	\$1,500.00	\$0.00	0%
10030	54680	G&A-PRINTING FARE & OTHER PA	\$2,035.74	\$35,000.00	\$35,000.00	\$0.00	0%
10030	54700	M&S-SUPPLIES GENERAL	\$76,558.05	\$135,000.00	\$98,459.00	(\$36,541.00)	-37%
10030	54750	G&A-SUPPLIES-GENERAL	\$12,683.59	\$15,000.00	\$20,000.00	\$5,000.00	25%
10030	54800	G&A-SUPPLIES-COMPUTER	\$0.00	\$10,000.00	\$15,000.00	\$5,000.00	33%
10030	55100	UTILITIES-ELECTRICITY CC	\$209,487.99	\$175,000.00	\$200,000.00	\$25,000.00	13%
10030	55105	UTILITIES-ELECTRICITY JMRTC	\$44,457.83	\$50,000.00	\$75,000.00	\$25,000.00	33%
10030	55160	UTILITIES-CABLE	\$12,663.01	\$8,000.00	\$15,000.00	\$7,000.00	47%
10030	55165	UTILITIES-CABLE JMRTC	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
10030	55200	UTILITIES-GAS CC	\$22,730.94	\$25,000.00	\$30,000.00	\$5,000.00	17%
10030	55250	UTILITIES-WATER CC	\$12,158.78	\$15,000.00	\$15,000.00	\$0.00	0%
10030	55255	UTILITIES-WATER JMRTC	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0%
10030	55300	UTILITIES-REFUSE CC	\$75,536.00	\$70,000.00	\$90,000.00	\$20,000.00	22%
10030	55305	UTILITIES-REFUSE JMRTC	\$8,392.89	\$10,000.00	\$15,000.00	\$5,000.00	33%
10030	58100	G&A-DUES & SUBSCRIPTIONS	\$638.34	\$8,000.00	\$12,000.00	\$4,000.00	33%
10030	58150	TRAINING-REGISTRATION	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0%
10030	58155	TRAINING-MEALS	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%

Org	Object	Account Description	FY 2025 Actuals	FY 2025 Adopted	FY 2026 Adopted	Increase / Decrease	% DIF
10030	58160	TRAINING-LODGING	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0%
10030	58200	G&A-EMP RECOGNITION-GENERAL	\$1,134.00	\$0.00	\$0.00	\$0.00	0%
10030	58240	TRAINING-TRAVEL & LODGING	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
10030	58245	MEALS & ENTERTAINMENT	\$0.00	\$0.00	\$3,000.00	\$3,000.00	100%
10030	58315	TRAINING-STAFF DEVELOPMENT	\$1,800.00	\$15,000.00	\$15,000.00	\$0.00	0%
10030	58375	G&A-RENTAL FEES	\$7,700.00	\$10,000.00	\$10,000.00	\$0.00	0%
		TOTAL MAINTENANCE & ASSET MANAGEMENT	\$5,872,608.53	\$7,772,132.00	\$8,205,373.24	\$433,241.24	
CAT CONNECTS							
10035	51100	REGULAR WAGES-CAT CONNECTS	\$125,973.50	\$132,544.00	\$145,683.20	\$13,139.20	9%
10035	51105	OVER TIME WAGES-OPERATORS	(\$3,148.56)	\$0.00	\$5,000.00	\$5,000.00	100%
10035	52100	BENEFITS-PR TAX FICA	\$9,823.70	\$10,140.00	\$11,145.00	\$1,005.00	9%
10035	52150	BENEFITS-RETIREMENT	\$2,309.97	\$0.00	\$2,000.00	\$2,000.00	100%
10035	52190	BENEFITS-INSURANCE ST< DIS	\$44.14	\$0.00	\$0.00	\$0.00	0%
10035	52200	BENEFITS-INSURANCE MEDICAL	\$27,580.30	\$1,171.00	\$10,740.36	\$9,569.36	89%
10035	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$309.23	\$309.23	100%
10035	52250	BENEFITS-INSURANCE LIFE	\$661.79	\$500.00	\$270.00	(\$230.00)	-85%
10035	52275	BENEFITS-INSURANCE VISION	\$199.63	\$92.00	\$92.00	\$0.00	0%
10035	52350	BENEFITS-PERSONAL LEAVE	\$6,054.23	\$0.00	\$0.00	\$0.00	0%
10035	52400	BENEFITS-HOLIDAY LEAVE	\$4,304.80	\$0.00	\$0.00	\$0.00	0%
10035	52450	BENEFITS-VACATION LEAVE	\$3,536.00	\$0.00	\$0.00	\$0.00	0%
10035	52455	BENEFITS-OTHER LEAVE	\$4,069.46	\$0.00	\$0.00	\$0.00	0%
10035	52460	BENEFITS-UNIFORM ALLOWANCE	\$0.00	\$0.00	\$3,360.00	\$3,360.00	100%
10035	52900	BENEFITS-OTHER	\$1,000.00	\$0.00	\$33,508.21	\$33,508.21	100%
10035	54900	G&A-UNIFORM EXPENSE	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0%
10035	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
		TOTAL CAT CONNECTS	\$182,408.96	\$151,447.00	\$219,108.00	\$67,661.00	
FIXED ROUTE							
10040	51100	REG WAGES-OPERATORS FR	\$3,379,101.50	\$5,010,354.00	\$5,160,665.00	\$150,311.00	3%
10040	51105	OT WAGES-OPERATORS FR	\$760,631.80	\$375,000.00	\$400,000.00	\$25,000.00	6%
10040	51110	REG WAGES-SUPERVISORS FR	\$656,257.41	\$709,066.00	\$810,263.65	\$101,197.65	12%
10040	51115	OT WAGES-SUPERVISORS FR	\$1,339.36	\$25,000.00	\$0.00	(\$25,000.00)	0%
10040	51120	REG WAGES-OPS SAFETY/TRAINER	\$6,183.34	\$0.00	\$0.00	\$0.00	0%
10040	51130	REG WAGES-TRAINEES FR	\$0.00	\$0.00	\$0.00	\$0.00	0%
10040	51135	OT WAGES-TRAINEES FR	\$0.00	\$0.00	\$0.00	\$0.00	0%
10040	51140	REG WAGES-NON PRODUCTIVE FR	\$7,460.60	\$0.00	\$7,500.00	\$7,500.00	100%
10040	51200	REG WAGES-ADMIN	\$109,933.00	\$288,387.00	\$297,039.21	\$8,652.21	3%

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10040	52100	BENEFITS-PR TAX FICA	\$417,908.19	\$498,612.00	\$514,142.00	\$15,530.00	3%
10040	52150	BENEFITS-RETIREMENT	\$68,168.48	\$73,943.00	\$74,422.00	\$479.00	1%
10040	52190	BENEFITS-INSURANCE ST< DIS	\$52,453.08	\$65,050.00	\$708.00	(\$64,342.00)	-9088%
10040	52200	BENEFITS-INSURANCE MEDICAL	\$961,110.05	\$940,693.00	\$993,192.12	\$52,499.12	5%
10040	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$38,972.61	\$38,972.61	100%
10040	52250	BENEFITS-INSURANCE LIFE	\$17,201.94	\$14,845.00	\$18,434.00	\$3,589.00	19%
10040	52275	BENEFITS-INSURANCE VISION	\$3,876.03	\$8,200.00	\$4,140.00	(\$4,060.00)	-98%
10040	52350	BENEFITS-PERSONAL LEAVE	\$228,296.17	\$0.00	\$0.00	\$0.00	0%
10040	52400	BENEFITS-HOLIDAY LEAVE	\$152,255.20	\$0.00	\$0.00	\$0.00	0%
10040	52450	BENEFITS-VACATION LEAVE	\$305,391.75	\$0.00	\$0.00	\$0.00	0%
10040	52455	BENEFITS-OTHER LEAVE	\$213,453.12	\$0.00	\$0.00	\$0.00	0%
10040	52460	BENEFITS-UNIFORM ALLOWANCE	\$32,849.86	\$60,880.00	\$65,000.00	\$4,120.00	6%
10040	52900	BENEFITS-OTHER	\$69,750.00	\$0.00	\$52,000.00	\$52,000.00	100%
10040	53220	M&S-LICENSES & FEES	\$379.25	\$0.00	\$1,000.00	\$1,000.00	100%
10040	53320	CONTRACT SERVICES-SYS CONN	\$96,675.43	\$131,144.00	\$207,118.00	\$75,974.00	37%
10040	53455	M&S-OUTSIDE MAINT SUP VEH	\$0.00	\$0.00	\$0.00	\$0.00	0%
10040	53515	G&A-PRINTING-GENERAL	\$0.00	\$1,000.00	\$1,000.00	\$0.00	0%
10040	54675	G&A-POSTAGE	\$818.05	\$200.00	\$300.00	\$100.00	33%
10040	54700	M&S-SUPPLIES GENERAL	\$9,827.78	\$10,000.00	\$10,000.00	\$0.00	0%
10040	54750	G&A-SUPPLIES-GENERAL	\$5,949.26	\$7,000.00	\$8,000.00	\$1,000.00	13%
10040	58150	TRAINING-REGISTRATION	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
10040	58155	TRAINING-MEALS	\$739.13	\$2,000.00	\$4,500.00	\$2,500.00	56%
10040	58160	TRAINING-LODGING	\$0.00	\$4,000.00	\$8,000.00	\$4,000.00	50%
10040	58165	TRAINING-OTHER TRAVEL FEES	\$0.00	\$5,000.00	\$10,000.00	\$5,000.00	50%
10040	58200	G&A-EMP RECOGNITION-GENERAL	\$2,514.86	\$5,000.00	\$5,000.00	\$0.00	0%
10040	58220	G&A-EMP RECOGNITION-ROADEO	\$0.00	\$0.00	\$8,000.00	\$8,000.00	100%
10040	58310	MILEAGE EXPENSE	\$191.87	\$0.00	\$2,500.00	\$2,500.00	100%
10040	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$20,820.00	\$10,000.00	(\$10,820.00)	-108%
		TOTAL FIXED ROUTE	\$7,560,716.51	\$8,261,194.00	\$8,716,896.59	\$455,702.59	
ON DEMAND MICROTRASNIT							
10045	51100	REG WAGE-MICROTRANSIT OPERATOR	\$30,083.71	\$434,479.00	\$0.00	(\$434,479.00)	0%
10045	51105	OT WAGES- MICROTRANS OPERATOR	\$163.98	\$0.00	\$0.00	\$0.00	0%
10045	52100	BENEFITS-PR TAX FICA	\$2,742.97	\$33,238.00	\$0.00	(\$33,238.00)	0%
10045	52150	BENEFITS-RETIREMENT	\$0.00	\$0.00	\$0.00	\$0.00	0%
10045	52200	BENEFITS-INSURANCE MEDICAL	\$32.19	\$92,169.00	\$0.00	(\$92,169.00)	0%
10045	52250	BENEFITS-INSURANCE LIFE	\$19.27	\$500.00	\$0.00	(\$500.00)	0%
10045	52275	BENEFITS-INSURANCE VISION	\$10.23	\$92.00	\$0.00	(\$92.00)	0%
10045	52350	BENEFITS-PERSONAL LEAVE	\$136.00	\$0.00	\$0.00	\$0.00	0%

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10045	52400	BENEFITS-HOLIDAY LEAVE	\$2,435.60	\$0.00	\$0.00	\$0.00	0%
10045	52455	BENEFITS-OTHER LEAVE	\$3,057.11	\$0.00	\$0.00	\$0.00	0%
10045	53100	PROFESSIONAL FEES-GENERAL	\$0.00	\$70,000.00	\$0.00	(\$70,000.00)	0%
10045	53330	CONTRACT SERVICES-IT SUPPORT	\$0.00	\$114,464.00	\$0.00	(\$114,464.00)	0%
10045	54300	FUEL-REV VEH MICROTRANSIT	\$0.00	\$12,000.00	\$0.00	(\$12,000.00)	0%
10045	54750	G&A-SUPPLIES-GENERAL	\$0.00	\$28,000.00	\$0.00	(\$28,000.00)	0%
10045	54900	G&A-UNIFORM EXPENSE	\$0.00	\$2,000.00	\$0.00	(\$2,000.00)	0%
10045	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$10,000.00	\$0.00	(\$10,000.00)	0%
		TOTAL ON DEMAND MICROTRASNIT	\$38,681.06	\$796,942.00	\$0.00	(\$796,942.00)	
MARINE SERVICES							
10050	51500	REG WAGES-CAPTAIN MS	\$270,259.23	\$316,580.00	\$326,077.00	\$9,497.00	3%
10050	51505	ADDITIONAL WAGES-CAPTAINS MS	\$832.00	\$0.00	\$0.00	\$0.00	0%
10050	51510	REG WAGES-DECKHAND MS	\$85,995.48	\$166,191.00	\$174,501.00	\$8,310.00	5%
10050	51515	OT WAGES-DECKHAND MS	\$5,434.01	\$20,000.00	\$15,000.00	(\$5,000.00)	-33%
10050	51520	REG WAGES-MAINT MS	\$50,356.64	\$60,737.00	\$61,367.40	\$630.40	1%
10050	51525	OT WAGES-MAINT MS	\$10,784.54	\$10,000.00	\$10,000.00	\$0.00	0%
10050	51530	REG WAGES-SUPERVISORS MS	\$95,526.57	\$104,797.00	\$110,867.14	\$6,070.14	5%
10050	52100	BENEFITS-PR TAX FICA	\$42,235.16	\$52,961.00	\$52,336.00	(\$625.00)	-1%
10050	52150	BENEFITS-RETIREMENT	\$2,729.05	\$2,317.00	\$2,433.00	\$116.00	5%
10050	52190	BENEFITS-INSURANCE ST< DIS	\$4,857.25	\$9,125.00	\$8,100.00	(\$1,025.00)	-13%
10050	52200	BENEFITS-INSURANCE MEDICAL	\$90,263.76	\$70,582.00	\$104,080.72	\$33,498.72	32%
10050	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$3,095.51	\$3,095.51	100%
10050	52250	BENEFITS-INSURANCE LIFE	\$3,487.68	\$3,303.00	\$3,581.00	\$278.00	8%
10050	52275	BENEFITS-INSURANCE VISION	\$256.61	\$772.00	\$276.00	(\$496.00)	-180%
10050	52350	BENEFITS-PERSONAL LEAVE	\$17,811.19	\$0.00	\$0.00	\$0.00	0%
10050	52400	BENEFITS-HOLIDAY LEAVE	\$11,512.46	\$0.00	\$0.00	\$0.00	0%
10050	52450	BENEFITS-VACATION LEAVE	\$14,520.96	\$0.00	\$0.00	\$0.00	0%
10050	52455	BENEFITS-OTHER LEAVE	\$9,770.13	\$0.00	\$0.00	\$0.00	0%
10050	52900	BENEFITS-OTHER	\$9,250.00	\$0.00	\$1,000.00	\$1,000.00	100%
10050	53220	M&S-LICENSES & FEES	\$95.00	\$2,000.00	\$2,000.00	\$0.00	0%
10050	53330	CONTRACT SERVICES-IT SUPPORT	\$9,003.00	\$58,131.00	\$58,004.00	(\$127.00)	0%
10050	53350	CONTRACT SERVICES-GENERAL	\$799.95	\$5,520.00	\$0.00	(\$5,520.00)	0%
10050	53400	M&S-OUTSIDE MAINT REV VEH	\$55,765.89	\$50,000.00	\$102,573.40	\$52,573.40	51%
10050	53450	M&S-OUTSIDE MAINT BUILDING	\$14,505.02	\$59,500.00	\$50,000.00	(\$9,500.00)	-19%
10050	53460	M&S-OUTSIDE MAINT EQUIP	\$40,022.90	\$50,000.00	\$50,000.00	\$0.00	0%
10050	54100	M&S-LUBRICANTS AND OTHER	\$7,602.11	\$15,000.00	\$10,000.00	(\$5,000.00)	-50%
10050	54300	FUEL-REV VEH FR	\$121,117.09	\$160,000.00	\$160,000.00	\$0.00	0%
10050	54500	M&S-PARTS REV VEH	\$17,035.73	\$38,272.00	\$50,000.00	\$11,728.00	23%
10050	54550	M&S-TOOLS & SMALL EQUIP	\$7,400.10	\$12,000.00	\$0.00	(\$12,000.00)	0%

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10050	54555	M&S-TOOL ALLOWANCE	\$997.12	\$5,000.00	\$0.00	(\$5,000.00)	0%
10050	54600	M&S-FREIGHT	\$2,474.70	\$5,000.00	\$3,000.00	(\$2,000.00)	-67%
10050	54675	G&A-POSTAGE	\$0.00	\$0.00	\$0.00	\$0.00	0%
10050	54700	M&S-SUPPLIES GENERAL	\$814.17	\$3,500.00	\$0.00	(\$3,500.00)	0%
10050	54900	G&A-UNIFORM EXPENSE	\$3,615.39	\$7,500.00	\$7,500.00	\$0.00	0%
10050	55110	UTILITIES-ELECTRICITY MS	\$535.34	\$5,000.00	\$600.00	(\$4,400.00)	-733%
10050	56320	INSURANCE-VESSELS	\$218,069.37	\$487,713.00	\$487,713.00	\$0.00	0%
10050	58155	TRAINING-MEALS	\$790.00	\$0.00	\$0.00	\$0.00	0%
10050	58165	TRAINING-OTHER TRAVEL FEES	\$0.00	\$10,000.00	\$10,000.00	\$0.00	0%
10050	58310	MILEAGE EXPENSE	\$356.24	\$0.00	\$0.00	\$0.00	0%
10050	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$0.00	\$10,000.00	\$10,000.00	100%
		TOTAL MARINE SERVICES	\$1,226,881.84	\$1,791,501.00	\$1,874,105.17	\$82,604.17	
PARATRANSIT							
10060	51600	REG WAGES-OPERATORS PARA	\$1,102,286.27	\$1,547,884.00	\$1,594,321.00	\$46,437.00	3%
10060	51605	OT WAGES-OPERATORS PARA	\$132,266.46	\$69,195.00	\$75,000.00	\$5,805.00	8%
10060	51610	REG WAGES-SUPERVISORS PARA	\$261,078.47	\$248,290.00	\$242,142.00	(\$6,148.00)	-3%
10060	51615	OT WAGES-SUPERVISORS PARA	\$18,688.89	\$56,198.00	\$25,000.00	(\$31,198.00)	-125%
10060	51620	REG WAGES-ADMIN PARA	\$177,218.19	\$369,462.00	\$377,934.00	\$8,472.00	2%
10060	51625	OT WAGES-ADMIN PARA	\$8,810.87	\$0.00	\$0.00	\$0.00	0%
10060	52100	BENEFITS-PR TAX FICA	\$141,241.83	\$175,133.00	\$144,299.00	(\$30,834.00)	-21%
10060	52150	BENEFITS-RETIREMENT	\$16,885.40	\$20,572.00	\$19,534.00	(\$1,038.00)	-5%
10060	52190	BENEFITS-INSURANCE ST< DIS	\$17,196.89	\$14,270.00	\$16,800.00	\$2,530.00	15%
10060	52200	BENEFITS-INSURANCE MEDICAL	\$293,991.88	\$300,092.00	\$367,083.84	\$66,991.84	18%
10060	52210	BENEFITS-INSURANCE DENTAL	\$0.00	\$0.00	\$13,401.75	\$13,401.75	100%
10060	52250	BENEFITS-INSURANCE LIFE	\$7,679.98	\$5,454.00	\$9,059.00	\$3,605.00	40%
10060	52275	BENEFITS-INSURANCE VISION	\$2,046.01	\$3,504.00	\$2,484.00	(\$1,020.00)	-41%
10060	52350	BENEFITS-PERSONAL LEAVE	\$65,721.68	\$0.00	\$0.00	\$0.00	0%
10060	52400	BENEFITS-HOLIDAY LEAVE	\$51,746.73	\$0.00	\$0.00	\$0.00	0%
10060	52450	BENEFITS-VACATION LEAVE	\$66,894.00	\$0.00	\$0.00	\$0.00	0%
10060	52455	BENEFITS-OTHER LEAVE	\$73,358.92	\$0.00	\$0.00	\$0.00	0%
10060	52460	BENEFITS-UNIFORM ALLOWANCE	\$0.00	\$0.00	\$29,640.00	\$29,640.00	100%
10060	52900	BENEFITS-OTHER	\$27,000.00	\$0.00	\$11,000.00	\$11,000.00	100%
10060	53320	CONTRACT SERVICES-SYS CONN	\$43,571.32	\$0.00	\$96,265.00	\$96,265.00	100%
10060	53330	CONTRACT SERVICES-IT SUPPORT	\$0.00	\$34,423.00	\$0.00	(\$34,423.00)	0%
10060	53350	CONTRACT SERVICES-GENERAL	\$32,091.02	\$48,110.00	\$0.00	(\$48,110.00)	0%
10060	53400	M&S-OUTSIDE MAINT REV VEH	\$28,546.33	\$55,000.00	\$100,000.00	\$45,000.00	45%
10060	53455	M&S-OUTSIDE MAINT SUP VEH	\$0.00	\$0.00	\$25,000.00	\$25,000.00	100%
10060	53460	M&S-OUTSIDE MAINT EQUIP	\$0.00	\$57,000.00	\$50,000.00	(\$7,000.00)	-14%
10060	53470	M&S-TOWING EXPENSE	\$1,300.00	\$5,000.00	\$10,000.00	\$5,000.00	50%

Org	Object	Account Description	FY 2025 Actuals	FY 2025 Adopted	FY 2026 Adopted	Increase / Decrease	% DIF
10060	53515	G&A-PRINTING-GENERAL	\$0.00	\$0.00	\$7,500.00	\$7,500.00	100%
10060	54100	M&S-LUBRICANTS AND OTHER	\$5,460.57	\$10,350.00	\$10,350.00	\$0.00	0%
10060	54400	M&S-TIRES	\$19,341.43	\$50,000.00	\$50,000.00	\$0.00	0%
10060	54500	M&S-PARTS REV VEH	\$19,305.33	\$120,000.00	\$100,000.00	(\$20,000.00)	-20%
10060	54550	M&S-TOOLS & SMALL EQUIP	\$0.00	\$5,000.00	\$5,000.00	\$0.00	0%
10060	54600	M&S-FREIGHT	\$0.00	\$1,500.00	\$1,500.00	\$0.00	0%
10060	54640	M&S-SUPPLIES SHOP	\$0.00	\$0.00	\$5,000.00	\$5,000.00	100%
10060	54675	G&A-POSTAGE	\$817.97	\$1,500.00	\$1,500.00	\$0.00	0%
10060	54700	M&S-SUPPLIES GENERAL	\$4,686.29	\$5,000.00	\$7,500.00	\$2,500.00	33%
10060	54750	G&A-SUPPLIES-GENERAL	\$2,391.07	\$2,500.00	\$3,000.00	\$500.00	17%
10060	58100	G&A-DUES & SUBSCRIPTIONS	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	0%
10060	58150	TRAINING-REGISTRATION	\$0.00	\$2,500.00	\$0.00	(\$2,500.00)	0%
10060	58155	TRAINING-MEALS	\$0.00	\$1,370.00	\$0.00	(\$1,370.00)	0%
10060	58160	TRAINING-LODGING	\$0.00	\$3,200.00	\$0.00	(\$3,200.00)	0%
10060	58165	TRAINING-OTHER TRAVEL FEES	\$0.00	\$3,000.00	\$0.00	(\$3,000.00)	0%
10060	58200	G&A-EMP RECOGNITION-GENERAL	\$342.86	\$7,000.00	\$3,000.00	(\$4,000.00)	-133%
10060	58310	MILEAGE EXPENSE	\$0.00	\$500.00	\$0.00	(\$500.00)	0%
10060	58315	TRAINING-STAFF DEVELOPMENT	\$0.00	\$10,000.00	\$4,500.00	(\$5,500.00)	-122%
10060	59900	EQUIPMENT	\$0.00	\$0.00	\$5,500.00	\$5,500.00	100%
		TOTAL PARATRANSIT	\$2,621,966.66	\$3,234,007.00	\$3,413,313.59	\$179,306.59	
		PROPOSED FY2026 TOTAL OPERATING BUDGET	\$28,227,681.23	\$37,058,045.00	\$36,694,102.00	(\$363,943.00)	

	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 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	\$2,243,274	\$0	\$2,243,274
Federal Transit Administration	8,027,644	2,128,142	\$10,155,786
Georgia Department of Transportation	3,000,000	\$0	\$3,000,000
FY 2025 Operating Savings	\$0	2,796,896	\$2,796,896
FY 2026 Capital Contributions	\$0	1,581,537	\$1,581,537
Other	1,670,609	725,106	\$2,395,715
Total Revenue	\$14,941,527	\$7,231,681	\$22,173,208
Expenditures	Federal/State Share	Local Match	Total
Vehicle Replacements, Facility Upgrades, Dock Repair	\$14,052,701	\$6,239,448	\$20,292,149
Transit Expansion & Mobility Study	400,000	44,444	\$444,444
2023 ZEB Emission Transition Plan	\$0	\$0	\$0
Electric Bus Infrastructure	\$0	\$0	\$0
Bus Stop Improvements	\$0	\$0	\$0
Building Improvements & Passenger Amenities Equipment	\$0	881,367	\$881,367
Technology Upgrades	488,826	\$0	\$488,826
Capital Contingency	\$0	66,422	\$66,422
Total Expenditures	\$14,941,527	\$7,231,681	\$22,173,208

